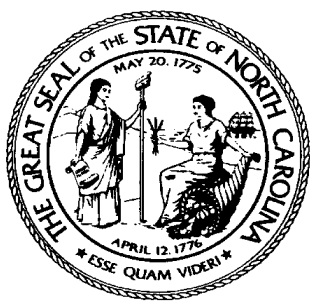
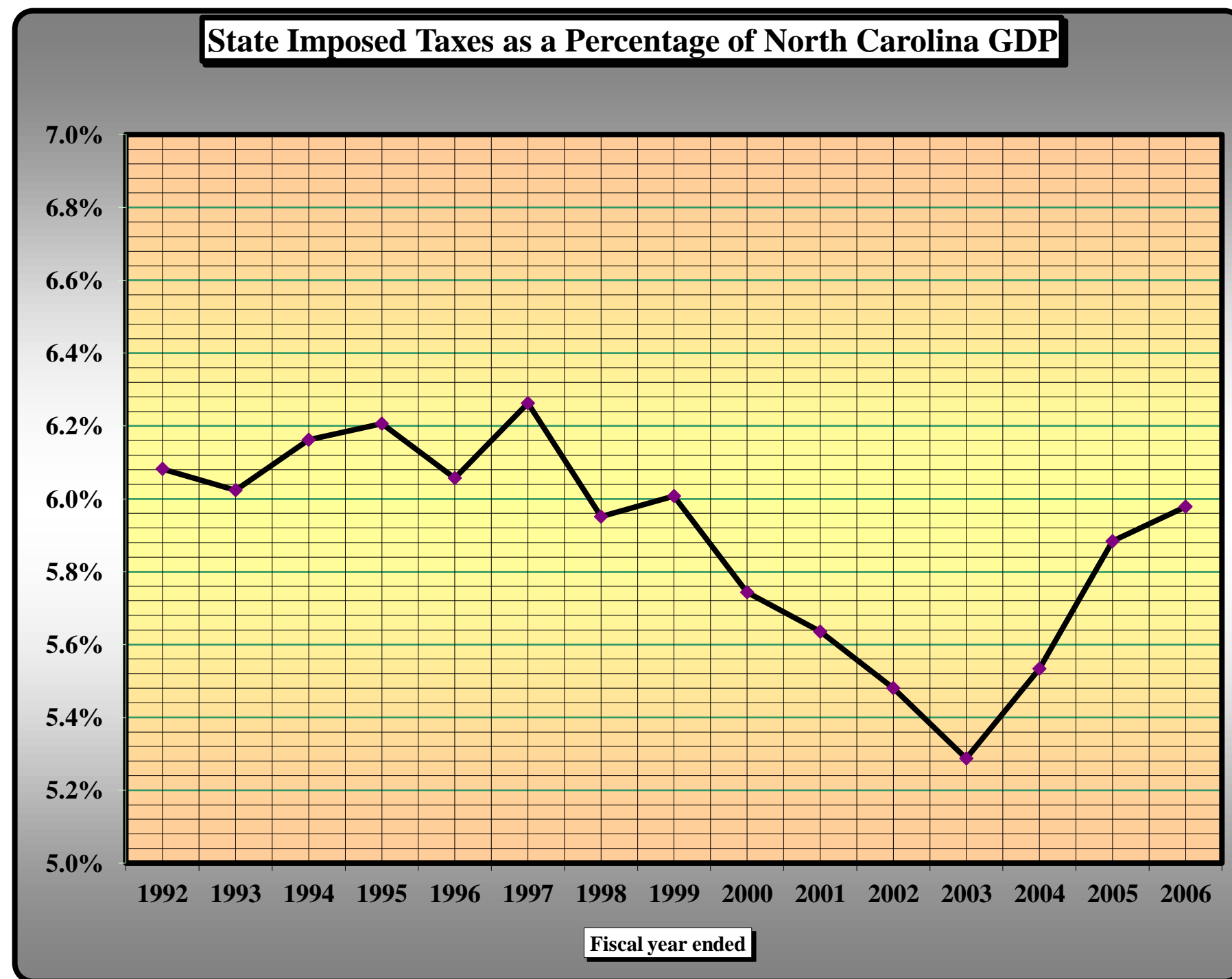


Statistical Abstract of North Carolina Taxes 2007



Policy Analysis and
Statistics Division

**Statistical Abstract of North Carolina Taxes
2007**

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.

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 NORTH CAROLINA GROSS DOMESTIC PRODUCT

TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP

Fiscal year	NC GDP [current dollars] [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percent of NC GDP
	Amount [\$]	Percent change %	General tax amount ^R [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
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...	242,904,000,000	6.13%	14,207,776,552	385,286,674	14,593,063,226	7.14%	6.01%
1999-2000...	262,676,000,000	8.14%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.74%
2000-2001...	273,698,000,000	4.20%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.64%
2001-2002...	285,651,000,000	4.37%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.48%
2002-2003...	296,435,000,000	3.78%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.29%
2003-2004...	307,871,000,000	3.86%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.53%
2004-2005...	323,962,000,000	5.23%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.88%
2005-2006...	346,640,000,000	7.00%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.98%

* The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state 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 GDP by state 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, 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. ^R Revised to exclude local government sales taxes. Sources: Bureau of Economic Analysis. *Gross Domestic Product by State Data Table*, released October 26, 2006.; North Carolina Employment Security Commission. Unemployment taxes

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

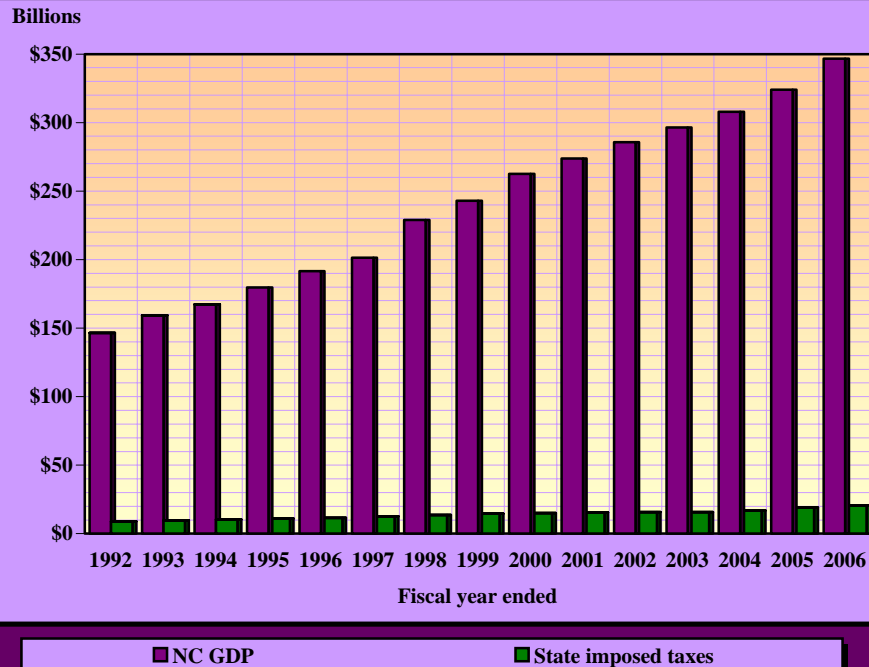
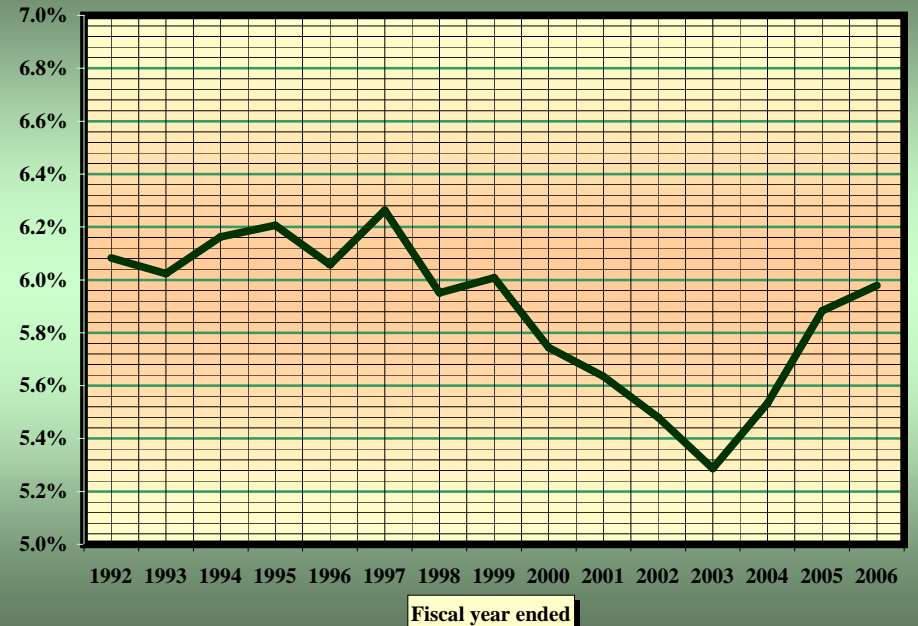


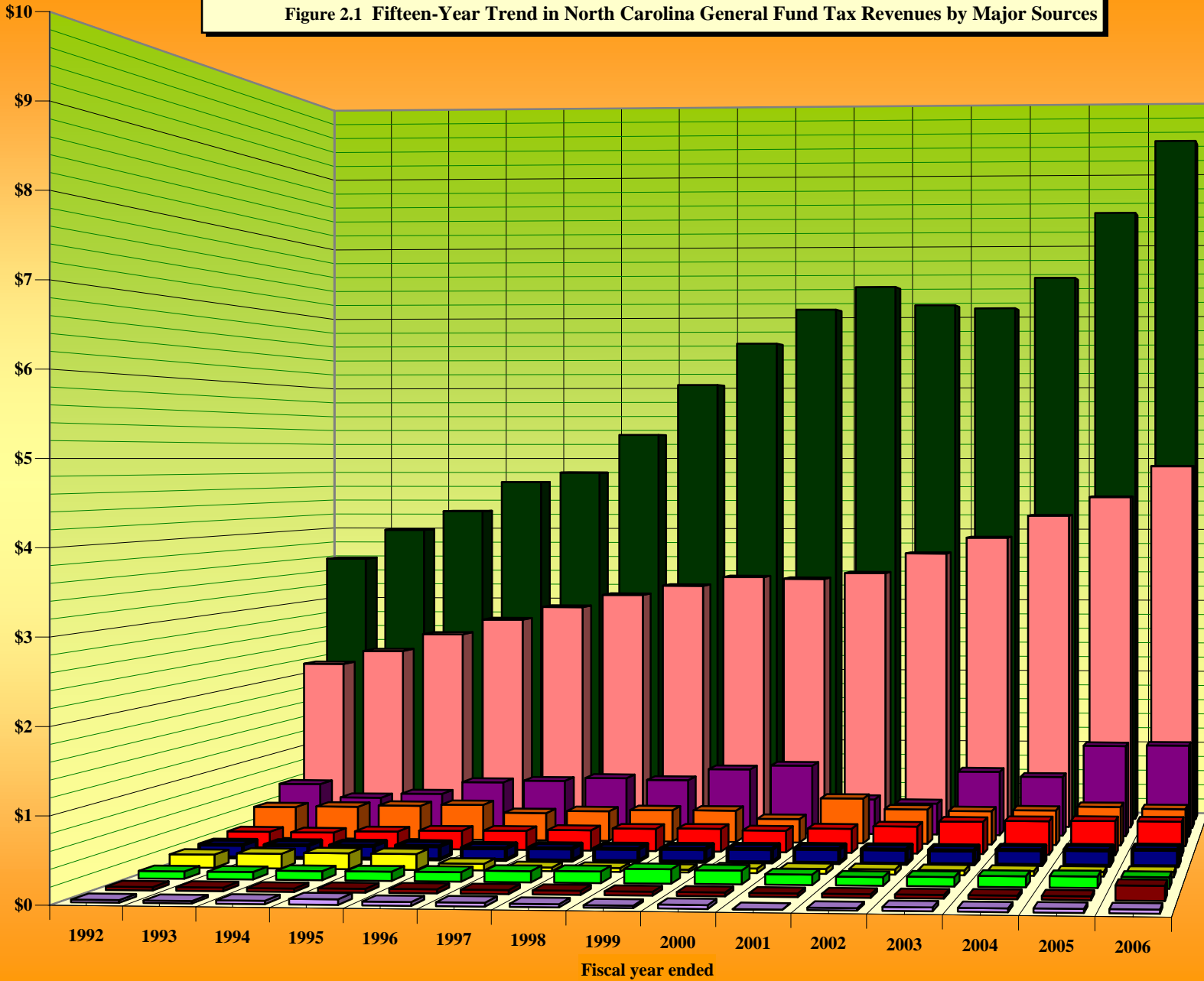
Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



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



Privilege License Tobacco Products 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									
	1991-1992		1992-1993		1993-1994		1994-1995		1995-1996	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	87,676,256	1.12%	89,618,065	1.08%	106,533,229	1.17%	109,865,447	1.10%	112,912,290	1.12%
Privilege License Tax.....	29,577,658	0.38%	26,799,077	0.32%	37,955,219	0.42%	64,661,218	0.65%	42,009,251	0.42%
Tobacco Products Tax.....	40,362,907	0.52%	42,880,901	0.52%	37,925,056	0.42%	44,635,750	0.45%	46,697,736	0.46%
Soft Drink Tax.....	32,417,808	0.41%	34,461,373	0.42%	36,538,688	0.40%	37,958,080	0.38%	39,805,998	0.39%
Franchise Tax.....	406,952,650	5.21%	419,986,494	5.06%	439,287,031	4.83%	458,058,989	4.59%	355,918,036	3.53%
Income Taxes:										
Individual Income Tax.....	3,583,017,675	45.84%	3,992,016,392	48.14%	4,254,506,549	46.74%	4,665,474,733	46.79%	4,800,034,948	47.57%
Corporate Income Tax.....	606,195,418	7.75%	429,848,526	5.18%	487,796,660	5.36%	649,389,838	6.51%	673,837,774	6.68%
Total income taxes.....	4,189,213,093	53.59%	4,421,864,918	53.32%	4,742,303,210	52.10%	5,314,864,571	53.30%	5,473,872,722	54.25%
Sales and Use Tax.....	2,161,362,545	27.65%	2,344,073,330	28.27%	2,578,846,239	28.33%	2,781,683,390	27.90%	2,958,132,813	29.32%
Alcoholic Beverage Tax.....	158,075,821	2.02%	159,142,462	1.92%	161,133,617	1.77%	163,188,783	1.64%	145,517,853	1.44%
Gift Tax.....	7,248,126	0.09%	13,554,708	0.16%	13,149,682	0.14%	8,591,847	0.09%	11,036,783	0.11%
Intangibles Tax.....	112,182,889	1.44%	120,591,829	1.45%	127,087,413	1.40%	128,616,356	1.29%	11,448,289	0.11%
Freight Car Lines Tax.....	506,664	0.01%	436,730	0.01%	338,183	0.00%	435,745	0.00%	422,026	0.00%
Insurance Tax.....	203,829,955	2.61%	198,811,590	2.40%	219,439,488	2.41%	236,215,989	2.37%	242,652,553	2.40%
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%	17,762,813	0.18%
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax*.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	386,621	0.00%	418,751	0.01%	617,181	0.01%	648,893	0.01%	566,066	0.01%
Total Tax Revenue.....	7,438,445,609	95.16%	7,883,016,560	95.06%	8,516,756,756	93.57%	9,365,816,056	93.93%	9,458,755,229	93.74%
Total Non-tax Revenue & Transfers.....	378,605,337	4.84%	409,780,008	4.94%	585,578,072	6.43%	604,922,660	6.07%	631,470,156	6.26%
Total General Fund Revenue.....	7,817,050,946	100.00%	8,292,796,568	100.00%	9,102,334,828	100.00%	9,970,738,716	100.00%	10,090,225,385	100.00%

Sources of revenue	Fiscal Year									
	1996-1997		1997-1998		1998-1999		1999-2000		2000-2001	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	132,068,325	1.21%	138,124,663	1.18%	169,935,220	1.33%	163,327,319	1.24%	123,165,443	0.92%
Privilege License Tax.....	43,353,475	0.40%	36,648,113	0.31%	27,588,260	0.22%	43,828,822	0.33%	2,953,654	0.02%
Tobacco Products Tax.....	46,677,349	0.43%	47,177,218	0.40%	44,852,542	0.35%	43,663,205	0.33%	42,025,877	0.31%
Soft Drink Tax.....	31,347,645	0.29%	23,078,645	0.20%	12,349,253	0.10%	1,285,949	0.01%	51,202	0.00%
Franchise Tax.....	387,811,674	3.55%	407,256,555	3.47%	409,558,340	3.22%	306,979,197	2.34%	580,431,850	4.31%
Income Taxes:										
Individual Income Tax.....	5,329,990,261	48.75%	6,028,870,217	51.41%	6,606,500,278	51.88%	7,080,106,177	53.90%	7,391,342,524	54.95%
Corporate Income Tax.....	717,750,574	6.56%	696,338,557	5.94%	848,509,669	6.66%	903,241,974	6.88%	460,315,086	3.42%
Total income taxes.....	6,047,740,836	55.31%	6,725,208,774	57.35%	7,455,009,947	58.55%	7,983,348,151	60.78%	7,851,657,610	58.37%
Sales and Use Tax.....	3,127,673,443	28.61%	3,255,372,048	27.76%	3,376,206,664	26.51%	3,354,897,708	25.54%	3,435,558,577	25.54%
Alcoholic Beverage Tax.....	150,208,567	1.37%	153,723,510	1.31%	158,026,529	1.24%	166,372,353	1.27%	172,698,910	1.28%
Gift Tax.....	12,560,941	0.11%	20,640,224	0.18%	19,334,909	0.15%	25,085,473	0.19%	20,254,465	0.15%
Intangibles Tax.....	-	-	319,936	0.00%	30,795	0.00%	18,703	0.00%	3,906	0.00%
Freight Car Lines Tax.....	495,433	0.00%	477,655	0.00%	469,302	0.00%	444,094	0.00%	497,560	0.00%
Insurance Tax.....	258,503,720	2.36%	283,763,234	2.42%	291,230,879	2.29%	273,367,118	2.08%	305,791,331	2.27%
Piped Natural Gas Tax.....	-	-	-	-	-	-	27,715,136	0.21%	37,212,997	0.28%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax*.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	706,068	0.01%	655,945	0.01%	671,264	0.01%	645,279	0.00%	756,029	0.01%
Total Tax Revenue.....	10,239,147,477	93.65%	11,092,446,520	94.59%	11,965,263,904	93.97%	12,390,978,509	94.34%	12,573,059,410	93.47%
Total Non-tax Revenue & Transfers.....	694,713,075	6.35%	634,682,010	5.41%	768,456,722	6.03%	743,931,336	5.66%	878,801,563	6.53%
Total General Fund Revenue.....	10,933,860,552	100.00%	11,727,128,530	100.00%	12,733,720,626	100.00%	13,134,909,845	100.00%	13,451,860,973	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax	104,750,885	0.78%	112,504,407	0.79%	128,479,443	0.85%	135,211,344	0.83%	133,379,473	0.75%
Privilege License Tax.....	26,579,102	0.20%	44,721,244	0.31%	41,615,694	0.28%	44,992,019	0.28%	45,569,504	0.25%
Tobacco Products Tax.....	41,531,347	0.31%	41,998,713	0.29%	43,732,769	0.29%	42,981,044	0.26%	171,636,758	0.96%
Soft Drink Tax.....	1,855	0.00%	-	-	-	-	-	-	-	-
Franchise Tax.....	446,270,680	3.30%	429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%	477,055,108	2.67%
Income Taxes:										
Individual Income Tax.....	7,134,629,832	52.81%	7,088,526,873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%	9,400,167,970	52.59%
Corporate Income Tax.....	409,322,540	3.03%	840,499,824	5.90%	776,964,847	5.15%	1,193,529,164	7.31%	1,204,102,940	6.74%
Total income taxes.....	7,543,952,372	55.84%	7,929,026,697	55.66%	8,286,862,932	54.98%	9,602,817,782	58.82%	10,604,270,911	59.33%
Sales and Use Tax.....	3,705,769,832	27.43%	3,922,821,877	27.54%	4,222,201,842	28.01%	4,477,159,178	27.42%	4,893,911,220	27.38%
Alcoholic Beverage Tax.....	174,644,725	1.29%	170,896,552	1.20%	182,392,509	1.21%	189,308,658	1.16%	200,845,242	1.12%
Gift Tax.....	13,390,362	0.10%	19,304,091	0.14%	16,630,438	0.11%	18,896,837	0.12%	16,237,070	0.09%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	518,887	0.00%	379,551	0.00%	527,447	0.00%	351,890	0.00%	269,931	0.00%
Insurance Tax.....	340,785,358	2.52%	408,873,355	2.87%	423,405,050	2.81%	431,664,202	2.64%	431,729,295	2.42%
Piped Natural Gas Tax.....	40,949,924	0.30%	36,853,402	0.26%	38,994,881	0.26%	35,081,603	0.21%	33,654,268	0.19%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	1,841,220	0.01%	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	2,922,488	0.02%	-	-	-	-	-	-	-	-
Manufacturing Tax*.....	-	-	-	-	-	-	-	-	11,951,991	0.07%
Miscellaneous Tax Receipts.....	751,977	0.01%	722,893	0.01%	589,383	0.00%	411,955	0.00%	5,032	0.00%
Total Tax Revenue.....	12,444,661,014	92.11%	13,117,230,784	92.08%	13,830,726,874	91.76%	15,477,557,903	94.80%	17,020,515,803	95.22%
Total Non-tax Revenue & Transfers.....	1,065,344,378	7.89%	1,128,835,549	7.92%	1,242,615,142	8.24%	848,923,661	5.20%	853,832,727	4.78%
Total General Fund Revenue.....	13,510,005,392	100.00%	14,246,066,333	100.00%	15,073,342,016	100.00%	16,326,481,563	100.00%	17,874,348,531	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.

*Manufacturing Fuel and Certain Machinery and Equipment Tax. Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser.

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									
	1991-1992		1992-1993		1993-1994		1994-1995		1995-1996	
	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.....	57,242,867	15.12%	75,732,291	18.48%	118,235,112	20.19%	160,070,602	26.46%	199,346,933	31.57%
Judicial Department receipts.....	71,299,801	18.83%	76,267,296	18.61%	80,614,209	13.77%	87,114,170	14.40%	90,329,177	14.30%
Sales tax reimbursement - Highway Fund*	8,700,000	2.30%	9,400,000	2.29%	9,900,000	1.69%	10,500,000	1.74%	11,130,000	1.76%
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%	8,459,963	1.34%
Secretary of State.....	8,343,090	2.20%	9,739,682	2.38%	11,211,427	1.91%	12,926,785	2.14%	14,811,885	2.35%
Cost of administering local government										
sales and use tax.....	6,242,820	1.65%	5,920,165	1.44%	5,622,676	0.96%	6,668,989	1.10%	8,661,312	1.37%
Disproportionate share payments.....	-	-	-	-	93,200,000	15.92%	94,000,000	15.54%	76,013,459	12.04%
Intrastate transfer of funds.....	-	-	4,981,787	1.22%	29,876,427	5.10%	2,914,575	0.48%	3,072,905	0.49%
Banking and investment fees.....	2,960,298	0.78%	3,234,401	0.79%	3,512,605	0.60%	3,760,168	0.62%	3,432,141	0.54%
Insurance Department.....	19,042,779	5.03%	24,444,628	5.97%	29,350,010	5.01%	15,357,774	2.54%	19,544,636	3.10%
Reversions of capital improvements funds.....	67,890	0.02%	97,606	0.02%	150,254	0.03%	4,452,997	0.74%	157,205	0.02%
ABC Board application fees.....	2,397,890	0.63%	2,890,390	0.71%	2,789,370	0.48%	2,757,160	0.46%	2,999,710	0.48%
Gasoline and oil inspection fees.....	1,356,651	0.36%	1,175,885	0.29%	1,251,108	0.21%	1,234,397	0.20%	1,194,295	0.19%
Transfer of Use Tax from Highway										
Trust Fund.....	170,000,000	44.90%	170,000,000	41.49%	170,000,000	29.03%	170,000,000	28.10%	170,000,000	26.92%
Administrative Office of the Courts:										
DWI service fees.....	4,128,151	1.09%	4,078,771	1.00%	4,309,413	0.74%	4,837,980	0.80%	4,868,421	0.77%
Probation - supervision fees.....	8,390,893	2.22%	8,717,210	2.13%	8,678,690	1.48%	9,802,277	1.62%	10,031,732	1.59%
Miscellaneous.....	9,592,661	2.53%	4,532,790	1.11%	7,745,721	1.32%	7,433,379	1.23%	7,416,382	1.17%
Total General Fund Non-tax Revenue and Transfers.	378,605,337	100.00%	409,780,008	100.00%	585,578,072	100.00%	604,922,660	100.00%	631,470,156	100.00%

Sources of revenue	Fiscal Year									
	1996-1997		1997-1998		1998-1999		1999-2000		2000-2001	
	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.....	224,112,646	32.26%	248,130,558	39.10%	249,282,071	32.44%	208,319,738	28.00%	170,899,625	19.45%
Judicial Department receipts.....	99,063,372	14.26%	112,790,061	17.77%	120,960,787	15.74%	101,535,310	13.65%	109,261,029	12.43%
Sales tax reimbursement - Highway Fund*	11,853,450	1.71%	12,600,000	1.99%	13,400,000	1.74%	13,600,000	1.83%	13,600,000	1.55%
Sales tax refund - Non-Highway Fund**	13,321,040	1.92%	10,841,574	1.71%	10,921,878	1.42%	14,179,227	1.91%	12,471,836	1.42%
Secretary of State.....	17,325,233	2.49%	19,419,230	3.06%	20,422,676	2.66%	24,573,758	3.30%	29,989,886	3.41%
Cost of administering local government										
sales and use tax.....	9,178,351	1.32%	10,059,505	1.58%	10,292,859	1.34%	10,972,635	1.47%	11,567,844	1.32%
Disproportionate share payments.....	100,843,546	14.52%	-	-	85,000,000	11.06%	105,000,000	14.11%	109,142,641	12.42%
Intrastate transfer of funds.....	3,395,012	0.49%	3,713,703	0.59%	2,639,727	0.34%	22,736,557	3.06%	150,349,829	17.11%
Banking and investment fees.....	3,337,419	0.48%	3,031,192	0.48%	4,332,001	0.56%	4,029,051	0.54%	10,913,619	1.24%
Insurance Department.....	18,708,950	2.69%	20,312,786	3.20%	40,197,960	5.23%	42,210,047	5.67%	43,608,410	4.96%
Reversions of capital improvements funds.....	23,489	0.00%	54,504	0.01%	48,706	0.01%	16,454	0.00%	21,223,666	2.42%
ABC Board application fees.....	2,775,655	0.40%	2,796,455	0.44%	3,100,025	0.40%	5,497,525	0.74%	6,122,350	0.70%
Gasoline and oil inspection fees.....	1,287,729	0.19%	1,206,785	0.19%	960,850	0.13%	892,861	0.12%	1,085,345	0.12%
Transfer of Use Tax from Highway										
Trust Fund.....	170,000,000	24.47%	170,000,000	26.79%	170,000,000	22.12%	170,000,000	22.85%	170,000,000	19.34%
Administrative Office of the Courts:										
DWI service fees.....	5,378,688	0.77%	5,405,247	0.85%	5,320,422	0.69%	5,103,549	0.69%	5,147,750	0.59%
Probation - supervision fees.....	10,859,251	1.56%	10,938,723	1.72%	10,668,097	1.39%	10,132,644	1.36%	10,028,091	1.14%
Miscellaneous.....	3,249,243	0.47%	3,381,686	0.53%	20,908,663	2.72%	5,131,980	0.69%	3,389,642	0.39%
Total General Fund Non-tax Revenue and Transfers.	694,713,075	100.00%	634,682,010	100.00%	768,456,722	100.00%	743,931,336	100.00%	878,801,563	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	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.....	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%
Judicial Department receipts.....	110,381,204	10.36%	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%
Sales tax reimbursement - Highway Fund*	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**	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%
Secretary of State.....	31,791,800	2.98%	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%
Cost of administering local government										
sales and use tax.....	11,774,315	1.11%	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%
Disproportionate share payments.....	110,404,184	10.36%	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%
Intrastate transfer of funds.....	22,966,323	2.16%	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%
Banking and investment fees.....	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%
Insurance Department.....	46,370,190	4.35%	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%
Reversions of capital improvements funds.....	4,359,377	0.41%	178,832	0.02%	12,544	0.00%	444	0.00%	679	0.00%
ABC Board application fees.....	6,057,030	0.57%	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%
Gasoline and oil inspection fees.....	948,769	0.09%	949,133	0.08%	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%
Transfer of Use Tax from Highway										
Trust Fund.....	171,700,000	16.12%	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%
Administrative Office of the Courts:										
DWI service fees.....	5,280,879	0.50%	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%
Probation - supervision fees.....	10,420,535	0.98%	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%
Miscellaneous.....	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%
Total General Fund Non-tax Revenue and Transfers.	1,065,344,378	100.00%	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	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.

2001-02 Miscellaneous category 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.

*G.S. 105-164.44D specifies that the amount of sales and use tax revenue not realized by the General Fund due to sales tax exemption for purchases by the Department of Transportation be transferred from the Highway Fund to the General Fund as reimbursement. Session Laws 2005-276, s. 6.37(e) provides that the reimbursement provision does not apply in fiscal years 2005-2006 or 2006-2007.

**Refunds of local sales and use taxes paid by State agencies on direct purchases of tangible personal property. State agencies became exempt from tax on such transactions occurring on or after July 1, 2004. [G.S. 105-164.14(e)]

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, 2005)

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 calendar year [2004] [1,000s]	Population as of 7/1/2005 [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.....	231,136	50.71	2,033,192	446.07	1,955,425	429.01	438,447	96.19	2,536,521	556.50	397,308	87.17	207,919	45.62	7,799,948	1,711.27	125,329,964	4,558	6.22%	38
Alaska.....	42,912	64.63	-	-	190,629	287.09	101,029	152.15	-	-	588,694	886.59	927,238	1,396.44	1,850,502	2,786.90	22,363,425	664	8.27%	9
Arizona.....	374,024	62.98	5,208,070	876.93	1,490,944	251.04	325,931	54.88	2,848,450	479.62	701,859	118.18	59,150	9.96	11,008,428	1,853.58	164,495,305	5,939	6.69%	30
Arkansas.....	556,561	200.27	2,573,503	926.05	884,384	318.24	312,280	112.37	1,875,065	674.73	277,311	99.79	73,345	26.39	6,552,449	2,357.84	70,987,900	2,779	9.23%	4
California.....	2,164,259	59.90	29,967,136	829.38	7,705,991	213.27	6,707,940	185.65	42,992,007	1,189.86	8,670,065	239.96	227,287	6.29	98,434,685	2,724.31	1,262,306,032	36,132	7.80%	12
Colorado.....	-	-	2,003,066	429.38	1,054,386	226.02	336,557	72.15	3,770,736	808.30	315,834	67.70	167,877	35.99	7,648,456	1,639.54	166,187,829	4,665	4.60%	49
Connecticut.....	-	-	3,267,726	930.98	1,860,437	530.04	377,130	107.44	5,033,442	1,434.03	574,984	163.81	471,009	134.19	11,584,728	3,300.49	158,565,559	3,510	7.31%	19
Delaware.....	-	-	-	-	397,264	470.69	1,063,543	1,260.12	882,472	1,045.58	248,869	294.87	132,947	157.52	2,725,095	3,228.79	29,656,646	844	9.19%	6
Florida.....	299,856	16.86	19,056,249	1,071.18	6,430,205	361.45	1,894,180	106.47	-	-	1,785,213	100.35	4,429,268	248.98	33,894,971	1,905.28	547,107,143	17,790	6.20%	39
Georgia.....	67,019	7.39	5,310,121	585.27	1,657,032	182.63	528,177	58.21	7,326,225	807.48	712,310	78.51	74,771	8.24	15,675,655	1,727.73	265,599,116	9,073	5.90%	43
Hawaii.....	-	-	2,136,604	1,675.77	612,009	480.01	143,109	112.24	1,381,481	1,083.51	124,125	97.35	37,028	29.04	4,434,356	3,477.93	41,176,427	1,275	10.77%	2
Idaho.....	-	-	1,128,485	789.70	372,817	260.89	238,132	166.64	1,040,512	728.14	140,585	98.38	13,928	9.75	2,934,459	2,053.51	37,497,434	1,429	7.83%	11
Illinois.....	56,131	4.40	7,195,445	563.77	6,160,110	482.65	2,471,210	193.62	7,936,884	621.87	2,183,066	171.05	408,843	32.03	26,411,689	2,069.40	441,372,577	12,763	5.98%	41
Indiana.....	8,874	1.41	5,001,049	797.36	2,194,124	349.83	467,002	74.46	4,213,480	671.79	824,802	131.51	144,645	23.06	12,853,976	2,049.42	188,064,673	6,272	6.83%	25
Iowa.....	-	-	1,721,763	580.50	905,689	305.36	589,192	198.65	2,254,107	759.98	186,469	62.87	93,409	31.49	5,750,629	1,938.85	91,712,120	2,966	6.27%	37
Kansas.....	60,572	22.07	1,990,835	725.26	788,304	287.18	291,142	106.06	2,050,562	747.02	248,135	90.40	169,150	61.62	5,598,700	2,039.60	84,957,195	2,745	6.59%	33
Kentucky.....	475,494	113.95	2,594,976	621.85	1,656,813	397.03	553,596	132.66	3,036,231	727.59	478,505	114.67	295,267	70.76	9,090,882	2,178.50	112,925,244	4,173	8.05%	10
Louisiana.....	45,401	10.04	2,861,435	632.50	1,724,448	381.18	520,360	115.02	2,392,727	528.90	352,136	77.84	742,167	164.05	8,638,674	1,909.52	123,020,641	4,524	7.02%	22
Maine.....	43,660	33.03	934,848	707.15	427,344	323.26	163,652	123.79	1,299,252	982.79	135,863	102.77	66,542	50.33	3,071,161	2,323.12	39,510,398	1,322	7.77%	13
Maryland.....	528,638	94.40	2,889,997	516.07	2,392,126	427.17	734,360	131.14	5,661,492	1,010.98	807,054	144.12	483,614	86.36	13,497,281	2,410.23	220,402,185	5,600	6.12%	40
Massachusetts.....	70	0.01	3,890,945	608.06	1,891,376	295.57	686,456	107.28	9,690,270	1,514.34	1,332,796	208.28	522,768	81.70	18,014,681	2,815.23	270,235,901	6,399	6.67%	31
Michigan.....	2,152,022	212.63	8,074,095	797.76	3,459,949	341.86	1,339,931	132.39	6,924,224	684.14	1,907,190	188.44	483,076	47.73	24,340,487	2,404.95	324,134,088	10,121	7.51%	16
Minnesota.....	619,122	120.62	4,203,736	818.96	2,437,303	474.83	956,899	186.42	6,341,164	1,235.37	933,896	181.94	389,011	75.79	15,881,131	3,093.93	184,413,901	5,133	8.61%	8
Mississippi.....	44,070	15.09	2,587,970	885.99	935,418	320.24	329,526	112.81	1,174,065	401.94	283,231	96.96	77,872	26.66	5,432,152	1,859.69	71,122,091	2,921	7.64%	14
Missouri.....	23,238	4.01	3,036,441	523.52	1,562,539	269.40	641,550	110.61	4,014,574	692.17	218,229	37.63	47,243	8.15	9,543,814	1,645.49	175,524,474	5,800	5.44%	46
Montana.....	185,349	198.02	-	-	455,151	486.27	234,959	251.02	713,390	762.17	98,214	104.93	100,826	107.72	1,787,889	1,910.14	25,635,394	936	6.97%	24
Nebraska.....	2,400	1.36	1,516,705	862.25	456,412	259.47	203,197	115.52	1,393,897	792.44	198,380	112.78	25,560	14.53	3,796,551	2,158.36	56,523,179	1,759	6.72%	29
Nevada.....	149,008	61.70	2,255,055	933.77	1,682,014	696.49	703,961	291.50	-	-	-	-	220,405	91.27	5,010,443	2,074.72	78,822,134	2,415	6.36%	35
New Hampshire.....	392,265	299.44	-	-	705,116	538.26	204,718	156.27	67,686	51.67	476,489	363.73	175,872	134.25	2,022,146	1,543.62	47,569,847	1,310	4.25%	50
New Jersey.....	3,484	0.40	6,552,200	751.57	3,619,799	415.21	1,289,107	147.87	8,224,290	943.37	2,224,633	255.18	1,020,486	117.06	22,933,999	2,630.65	361,524,402	8,718	6.34%	36
New Mexico.....	40,756	21.14	1,556,600	807.37	613,921	318.42	209,907	108.87	1,086,015	563.29	242,462	125.76	721,816	374.39	4,471,477	2,319.23	49,827,505	1,928	8.97%	7
New York.....	-	-	11,003,520	571.46	5,158,197	267.89	1,277,135	66.33	28,100,047	1,459.36	2,784,721	144.62	1,866,776	96.95	50,190,396	2,606.62	737,755,932	19,255	6.80%	27
North Carolina.....	-	-	4,602,082	530.01	3,013,463	347.05	1,108,838	127.70	8,427,553	970.58	1,271,985	146.49	215,697	24.84	18,639,618	2,146.68	250,426,537	8,683	7.44%	18
North Dakota.....	1,536	2.41	410,216	643.98	299,540	470.24	109,767	172.32	242,008	379.92	75,836	119.05	264,390	415.05	1,403,293	2,202.97	18,767,503	637	7.48%	17
Ohio.....	37,158	3.24	8,194,419	714.80	2,951,866	257.49	1,992,880	173.84	9,434,452	822.96	1,327,484	115.80	68,301	5.96	24,006,560	2,094.98	356,795,912	11,464	6.73%	28

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 calendar year [2004] [\$1,000s]	Population as of 7/1/2005 [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 [\$]			Personal income as of 7/1/2005 [1,000s]	Rank
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Oklahoma.....	-	-	1,660,825	468.10	838,734	236.40	850,353	239.67	2,468,609	695.77	168,890	47.60	871,619	245.66	6,859,030	1,933.21	98,095,384	3,548	6.99%	23
Oregon.....	24,432	6.71	-	-	699,329	192.07	655,245	179.96	4,698,994	1,290.58	365,347	100.34	79,318	21.78	6,522,665	1,791.45	109,756,586	3,641	5.94%	42
Pennsylvania.....	57,984	4.66	8,064,868	648.82	5,162,344	415.31	2,725,459	219.26	8,275,589	665.78	1,703,295	137.03	1,273,430	102.45	27,262,969	2,193.32	412,890,270	12,430	6.60%	32
Rhode Island.....	1,588	1.48	844,087	784.47	533,947	496.23	90,999	84.57	998,042	927.55	113,326	105.32	46,758	43.46	2,628,747	2,443.07	36,940,300	1,076	7.12%	21
South Carolina..	9,633	2.26	2,903,274	682.32	979,726	230.25	402,759	94.66	2,691,473	632.54	246,935	58.03	84,588	19.88	7,318,388	1,719.95	114,121,015	4,255	6.41%	34
South Dakota....	-	-	621,812	801.30	282,117	363.55	149,523	192.68	-	-	49,142	63.33	7,441	9.59	1,110,035	1,430.46	23,279,500	776	4.77%	47
Tennessee.....	-	-	6,118,001	1,025.99	1,529,574	256.51	1,089,682	182.74	155,333	26.05	805,601	135.10	309,101	51.84	10,007,292	1,678.23	175,880,336	5,963	5.69%	45
Texas.....	-	-	16,356,284	715.50	9,494,557	415.33	4,484,915	196.19	-	-	-	-	2,449,186	107.14	32,784,942	1,434.16	690,587,968	22,860	4.75%	48
Utah.....	-	-	1,710,379	692.46	619,166	250.67	164,898	66.76	1,926,697	780.04	188,845	76.46	76,396	30.93	4,686,381	1,897.32	64,398,905	2,470	7.28%	20
Vermont.....	744,535	1,195.08	310,805	498.88	467,299	750.08	103,090	165.47	500,464	803.31	68,962	110.69	47,747	76.64	2,242,902	3,600.16	19,742,824	623	11.36%	1
Virginia.....	18,525	2.45	3,093,725	408.84	2,385,204	315.21	622,941	82.32	8,352,366	1,103.79	605,959	80.08	840,127	111.03	15,918,847	2,103.72	270,521,697	7,567	5.88%	44
Washington.....	1,590,722	252.98	9,147,303	1,454.72	2,495,005	396.79	726,406	115.52	-	-	-	-	880,198	139.98	14,839,634	2,359.99	217,503,197	6,288	6.82%	26
West Virginia....	3,638	2.00	1,095,341	602.83	1,058,746	582.69	183,962	101.24	1,171,987	645.01	463,249	254.95	324,233	178.44	4,301,156	2,367.17	46,749,648	1,817	9.20%	5
Wisconsin.....	112,159	20.26	4,039,450	729.67	2,051,283	370.54	798,872	144.30	5,465,082	987.19	782,742	141.39	202,662	36.61	13,452,250	2,429.96	177,026,243	5,536	7.60%	15
Wyoming.....	180,821	355.25	522,262	1,026.06	119,395	234.57	108,373	212.91	-	-	-	-	808,795	1,588.99	1,739,646	3,417.77	17,341,215	509	10.03%	3
Total 50 states...	11,349,052	38.36 ^a	212,246,900	717.39 ^a	98,818,971	334.01 ^a	42,703,277	144.34 ^a	221,069,917	747.21 ^a	38,691,026	130.77 ^a	23,727,102	80.20 ^a	648,606,245	2,192.27 ^a	9,677,151,701	295,860	6.70% ^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 \$14,402,267 retained by state to pay for the costs of collecting and distributing local sales taxes.

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

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

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 28, 2006 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 [\$]	(-) OSBM Civil Penalty & Forfeiture Fund [\$]	(-) 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
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%
2005-06.....	137,058,981	3,575,744	133,483,238	43,264	60,500	133,379,473	-1.64%	-13.27%	-1.35%

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 is limited to the amount of federal estate tax determined without regard to the deduction for state death taxes allowed under section 2058 of the IRC and the tax credits allowed under sections 2011-2015 of the Code 1991-92 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.

Figure 5.1 Estate Tax and Inheritance Tax Net Collections and % Change

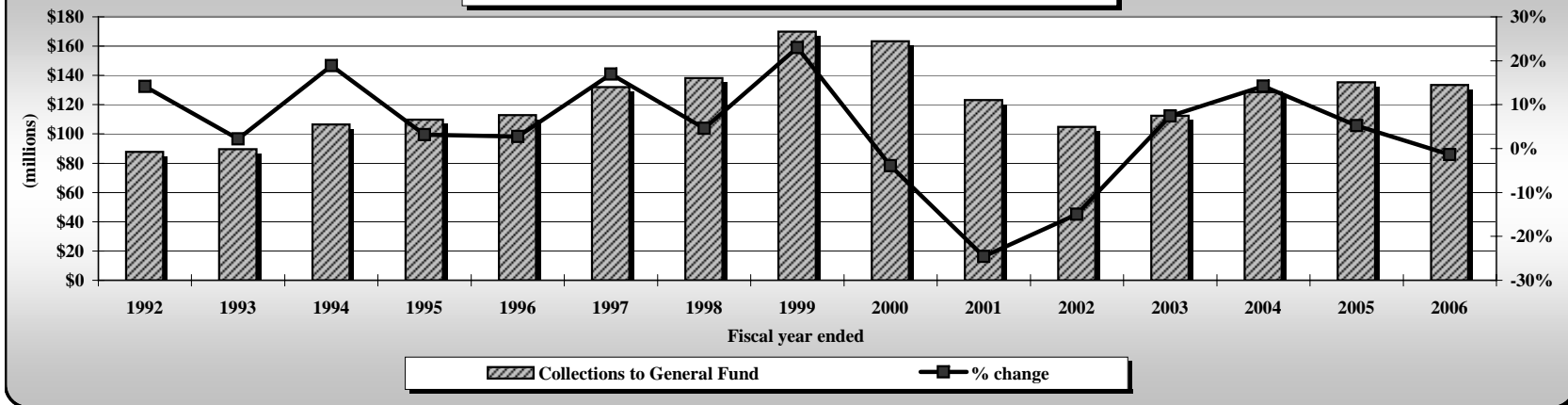


TABLE 6. PRIVILEGE TAX COLLECTIONS
[G.S. 105 ARTICLE 2.]

Fiscal year	Privilege tax gross collections [\$]	Refunds [\$]	Privilege Tax Net Collections Before & After Transfers							Year-over-year % change				
			Net collections before transfers [\$]	Solid Waste Management Trust Fund [\$]	Inter-governmental inter-fund transfers [\$]	N.C. Public Campaign Financing Fund [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collections to General Fund [\$]	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund	
														(-)
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%
2005-06..	46,503,672	596,339	45,907,333	1,667	-	23,246	21,581	291,335	-	45,569,504	2.90%	315.42%	1.91%	1.28%

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.

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 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 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 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,

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 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 as 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 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 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 as an account payable transfer to the individual income tax account in 2001-02.

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

Fiscal year	Tobacco products tax [cigarette, other tobacco products]				Tobacco products tax net collections*			Year-over-year % change		
	Gross collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Cigarette tax [\$]	Other tobacco products tax [\$]	Total tobacco products tax to General Fund [\$]	Net collections		Amount to General Fund
								Cigarette tax	Other tobacco products tax	
1991-92..	40,395,661	32,755	-	-	39,566,666	796,241	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	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	1,178	-	38,429,509	3,569,204	41,998,713	0.3%	11.5%	1.1%
2003-04..	44,118,406	383,633	2,004	-	39,808,744	3,924,025	43,732,769	3.6%	9.9%	4.1%
2004-05..	43,384,992	403,183	765	-	38,952,711	4,028,334	42,981,044	-2.2%	2.7%	-1.7%
2005-06..	172,245,232	561,988	11,679	34,805	165,328,466	6,343,098	171,636,758	324.4%	57.5%	299.3%

Detail may not add to totals due to rounding.

*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 increased from 1.5 cents per cigarette to 1.75 cents per cigarette (35 cents per pack of 20 cigarettes).] 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%. 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.]

Figure 8.1 Tobacco Products Tax Net Collections by Type

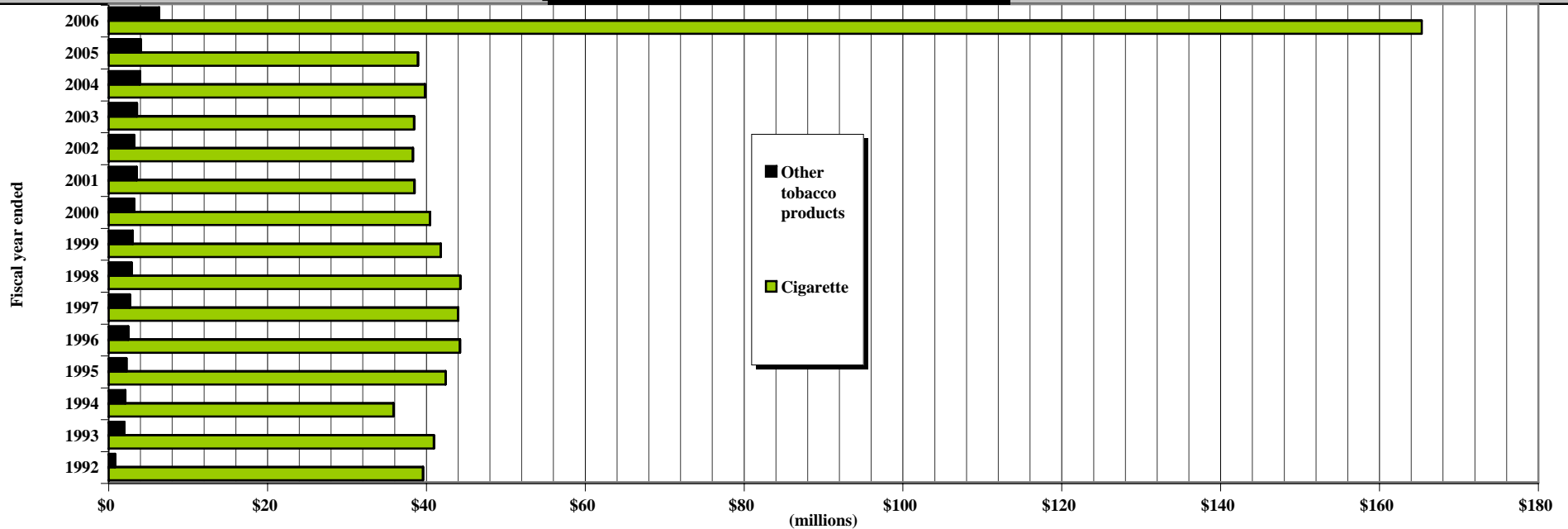


TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES

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
2005	63.3	93.8	5

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 41, 2006.

*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 increased from 1.5 cents per cigarette to 1.75 cents per cigarette (35 cents per pack of 20 cigarettes).]

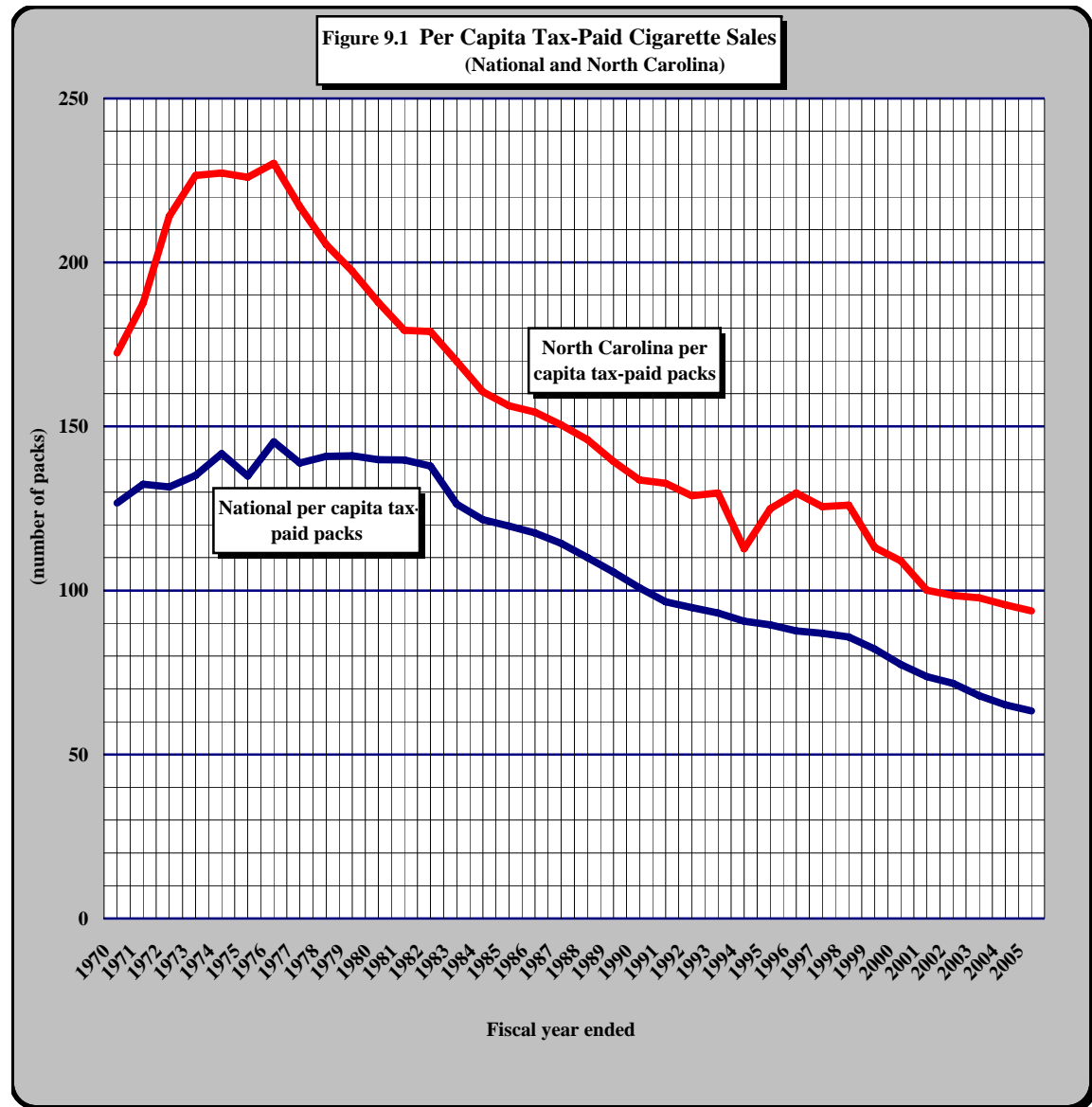


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2006]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2005 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2004-05				Personal income for calendar year 2004	
	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]	[\$]
Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,558	144,089	31.61	2,468	0.54	125,329,964	27,695
Alaska	1.070	n.a.	\$0.35/gal small breweries	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	664	35,517	53.49	3,089	4.65	22,363,425	34,000
Arizona	0.160	yes	-----	0.84	yes	-----	3.00	yes	-----	5,939	59,222	9.97	4,799	0.81	164,495,305	28,658
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	2,779	43,307	15.58	1,765	0.64	70,987,900	25,814
California	0.200	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	36,132	314,252	8.70	45,363	1.26	1,262,306,032	35,219
Colorado	0.080	yes	-----	0.32	yes	-----	2.28	yes	-----	4,665	31,593	6.77	5,670	1.22	166,187,829	36,113
Connecticut	0.190	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,510	44,236	12.60	6,346	1.81	158,565,559	45,318
Delaware	0.160	n.a.	-----	0.97	n.a.	-----	5.46	n.a.	<25%-\$3.64/gal	844	13,777	16.32	846	1.00	29,656,646	35,728
Florida	0.480	yes	\$0.0267/12 ounces on-premise retail tax	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal \$0.0667/4 ounces on-premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal \$0.0667/ounce on-premise retail tax	17,790	622,635	35.00	34,295	1.93	547,107,143	31,469
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	9,073	150,037	16.54	1,699	0.19	265,599,116	29,782
Hawaii	0.930	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes	-----	1,275	43,717	34.29	-	-	41,176,427	32,625
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,429	6,813	4.77	1,517	1.06	37,497,434	26,877
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.	12,763	147,238	11.54	11,424	0.90	441,372,577	34,721
Indiana	0.115	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,272	38,719	6.17	9,920	1.58	188,064,673	30,204
Iowa	0.190	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	2,966	14,062	4.74	9,376	3.16	91,712,120	31,058
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	2,745	90,244	32.88	2,455	0.89	84,957,195	31,078
Kentucky	0.080	yes*	11% wholesale tax	0.50	yes*	11% wholesale tax	1.92	yes*	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,173	81,751	19.59	5,437	1.30	112,925,244	27,265
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	4,524	54,215	11.98	-	-	123,020,641	27,297
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	-----	1,322	12,742	9.64	2,866	2.17	39,510,398	30,046
Maryland	0.090	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,600	27,352	4.88	1,015	0.18	220,402,185	39,631

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2005 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2004-05				Personal income for calendar year 2004	
	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	6,399	69,251	10.82	2,871	0.45	270,235,901	42,176
Michigan	0.200	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	10,121	150,888	14.91	13,305	1.31	324,134,088	32,079
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	5,133	69,272	13.50	1,058	0.21	184,413,901	36,184
Mississippi	0.430	yes	-----	0.35	yes	>14% and sparkling wine- sold through the state	GC	yes	-----	2,921	39,993	13.69	2,458	0.84	71,122,091	24,518
Missouri	0.060	yes	-----	0.30	yes	-----	2.00	yes	-----	5,800	28,307	4.88	3,992	0.69	175,524,474	30,475
Montana	0.140	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	936	21,737	23.22	1,646	1.76	25,635,394	27,657
Nebraska	0.310	yes	-----	0.95	yes	-----	3.75	yes	-----	1,759	24,087	13.69	350	0.20	56,523,179	32,341
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	2,415	36,332	15.04	-	-	78,822,134	33,787
New Hamp- shire	0.300	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,310	12,227	9.33	14,580	11.13	47,569,847	36,616
New Jersey	0.120	yes	-----	0.70	yes	-----	4.40	yes	-----	8,718	99,359	11.40	9,504	1.09	361,524,402	41,626
New Mexico	0.410	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	1,928	34,627	17.96	825	0.43	49,827,505	26,184
New York	0.110	yes	\$0.12/gal-NY City	0.19	yes	-----	6.44	yes	<=24%-\$2.54/gal; \$1.00/gal-NY City	19,255	184,610	9.59	42,400	2.20	737,755,932	38,264
North Carolina	0.530	yes	\$0.48/gal bulk beer	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	8,683	220,546	25.40	14,093	1.62	250,426,537	29,322
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	637	5,980	9.39	264	0.41	18,767,503	29,494
Ohio	0.180	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,464	89,920	7.84	33,315	2.91	356,795,912	31,161
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 13.5% on-premise	5.56	yes	13.5% on-premise	3,548	70,999	20.01	4,871	1.37	98,095,384	27,840
Oregon	0.080	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,641	13,555	3.72	2,694	0.74	109,756,586	30,561
Pennsyl- vania	0.080	yes	-----	GC	yes	-----	GC	yes	-----	12,430	237,405	19.10	14,538	1.17	412,890,270	33,312
Rhode Island	0.100	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,076	11,241	10.45	152	0.14	36,940,300	34,207
South Carolina	0.770	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,255	141,827	33.33	9,572	2.25	114,121,015	27,185

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2005 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2004-05				Personal income for calendar year 2004	
	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	0.280	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	776	12,416	16.00	305	0.39	23,279,500	30,209
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	5,963	97,423	16.34	1,033	0.17	175,880,336	29,844
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	22,860	626,378	27.40	32,001	1.40	690,587,968	30,732
Utah	0.410	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,470	30,177	12.22	1,227	0.50	64,398,905	26,603
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	623	17,878	28.70	442	0.71	19,742,824	31,780
Virginia	0.260	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,567	151,987	20.09	10,416	1.38	270,521,697	36,160
Washing- ton	0.261	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,288	199,426	31.72	10,175	1.62	217,503,197	35,041
West Virginia	0.180	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,817	8,646	4.76	11,616	6.39	46,749,648	25,792
Wisconsin	0.060	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,536	49,301	8.91	530	0.10	177,026,243	32,166
Wyoming	0.020	yes	-----	GC	yes	-----	GC	yes	-----	509	1,187	2.33	1	0.00	17,341,215	34,279
Total 50 states	0.188**	-----	-----	0.69**	-----	-----	3.75**	-----	-----	295,860	4,732,500	16.00 ^a	390,584	1.32 ^a	9,677,151,701	33,016 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2004 population estimates of the Bureau of the Census.

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

**U.S. median tax rates

^aWeighted average computations 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.

Sources: Federation of Tax Administrators

U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, released December 22, 2005.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 28, 2006 release.

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 [\$]	(-) OSBM Civil Penalty & Forfeiture Fund [\$]					
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%
2005-06.....	231,610,071	60,574	231,549,497	30,229,766	440,039	-	-	34,450	200,845,242	5.51%	-26.17%	5.52%	6.09%

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									
	1991-1992		1992-1993		1993-1994		1994-1995		1995-1996	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	1,369,492	0.87%	1,613,603	1.01%	1,667,639	1.03%	1,620,817	0.99%	1,640,748	0.98%
Wine	1,270,889	0.80%	1,471,315	0.92%	1,526,014	0.95%	1,478,013	0.91%	1,523,813	0.91%
Other	641	0.00%	1,128	0.00%	776	0.00%	730	0.00%	635	0.00%
Total license	2,641,022	1.67%	3,086,046	1.94%	3,194,429	1.98%	3,099,560	1.90%	3,165,196	1.88%
Excise tax:										
Beer excise	69,632,297	44.03%	70,817,204	44.48%	73,692,743	45.71%	74,760,038	45.79%	76,139,438	45.30%
Fortified wine excise	2,283,027	1.44%	2,090,872	1.31%	1,894,108	1.17%	1,879,918	1.15%	1,892,250	1.13%
Unfortified wine excise	5,739,541	3.63%	5,462,170	3.43%	5,692,364	3.53%	6,050,087	3.71%	6,808,590	4.05%
Liquor excise	72,735,145	45.99%	72,134,448	45.30%	70,971,766	44.02%	71,351,719	43.70%	73,706,584	43.85%
Liquor surcharge	5,124,896	3.24%	5,632,547	3.54%	5,781,942	3.59%	6,142,225	3.76%	6,360,075	3.78%
Total excise	155,514,906	98.33%	156,137,241	98.06%	158,032,923	98.02%	160,183,987	98.10%	164,906,937	98.12%
Total collections	158,155,928	100.00%	159,223,287	100.00%	161,227,352	100.00%	163,283,547	100.00%	168,072,133	100.00%
Less:										
Local distribution allocations	see note	-	see note	-	see note	-	see note	-	22,451,744	13.36%
Intergovernmental transfers:										
DOACS transfer +	80,107	0.05%	80,825	0.05%	93,735	0.06%	94,763	0.06%	102,536	0.06%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	158,075,821	99.95%	159,142,462	99.95%	161,133,617	99.94%	163,188,783	99.94%	145,517,853	86.58%

Type of Tax	Fiscal Year									
	1996-1997		1997-1998		1998-1999		1999-2000		2000-2001	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	1,616,633	0.93%	1,664,527	0.94%	402,450	0.22%	8,177	0.00%	1,046	0.00%
Wine	1,504,391	0.87%	1,553,568	0.88%	415,437	0.23%	7,482	0.00%	224	0.00%
Other	495	0.00%	560	0.00%	54	0.00%	-	-	-	-
Total license	3,121,519	1.80%	3,218,655	1.81%	817,941	0.45%	15,659	0.01%	1,270	0.00%
Excise tax:										
Beer excise	77,939,400	44.92%	79,153,608	44.60%	82,384,631	45.12%	85,415,039	44.53%	86,281,560	43.36%
Fortified wine excise	1,684,012	0.97%	1,560,452	0.88%	1,394,901	0.76%	1,448,805	0.76%	1,371,315	0.69%
Unfortified wine excise	7,292,528	4.20%	7,404,304	4.17%	7,833,110	4.29%	8,504,894	4.43%	8,653,912	4.35%
Liquor excise	76,862,992	44.30%	79,026,733	44.53%	82,324,244	45.09%	88,220,230	45.99%	94,275,888	47.38%
Liquor surcharge	6,608,730	3.81%	7,109,308	4.01%	7,820,536	4.28%	8,213,887	4.28%	8,382,531	4.21%
Total excise	170,387,662	98.20%	174,254,405	98.19%	181,757,423	99.55%	191,802,855	99.99%	198,965,206	100.00%
Total collections	173,509,181	100.00%	177,473,060	100.00%	182,575,364	100.00%	191,818,514	100.00%	198,966,476	100.00%
Less:										
Local distribution allocations	23,210,614	13.38%	23,599,550	13.30%	24,424,343	13.38%	25,236,935	13.16%	26,092,566	13.11%
Intergovernmental transfers:										
DOACS transfer +	90,000	0.05%	150,000	0.08%	124,492	0.07%	209,226	0.11%	175,000	0.09%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	150,208,567	86.57%	153,723,510	86.62%	158,026,529	86.55%	166,372,353	86.73%	172,698,910	86.80%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	2,234	0.00%	799	0.00%	-	-	-	-	-	-
Wine	1,770	0.00%	47	0.00%	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	4,004	0.00%	846	0.00%	-	-	-	-	-	-
Excise tax:										
Beer excise	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%	95,667,156	41.32%
Fortified wine excise	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%	1,170,314	0.51%
Unfortified wine excise	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%	13,459,631	5.81%
Liquor excise	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%
Liquor surcharge	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%
Total excise	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Total collections	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Less:										
Local distribution allocations	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%	30,229,766	13.06%
Intergovernmental transfers:										
DOACS transfer +	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%	440,039	0.19%
Special reserve fund	26,690,051	13.24%	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	34,450	0.01%
Net collections to General Fund	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%

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. 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; 2005-06: \$-0-

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											Transfer to Agriculture [effective 8/1/1987] [\$]
	Fortified wine excise tax				Unfortified wine excise tax				Total wine excise tax collections [\$]	Wine license collections [\$]	State sales tax rate in effect for period [%]	
	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 [\$]					
1991-92.....	2,283,027	2,283,027	-	\$.24/L	5,739,541	5,739,541	-	\$.21/L	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
2005-06.....	1,170,314	946,659	223,655	"	13,459,631	6,019,309	7,440,322	"	14,629,946	-	"	440,039

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 [Department of Commerce effective September 8, 2005].

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 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.]

Figure 13.1 Wine Excise Tax Collections by Type

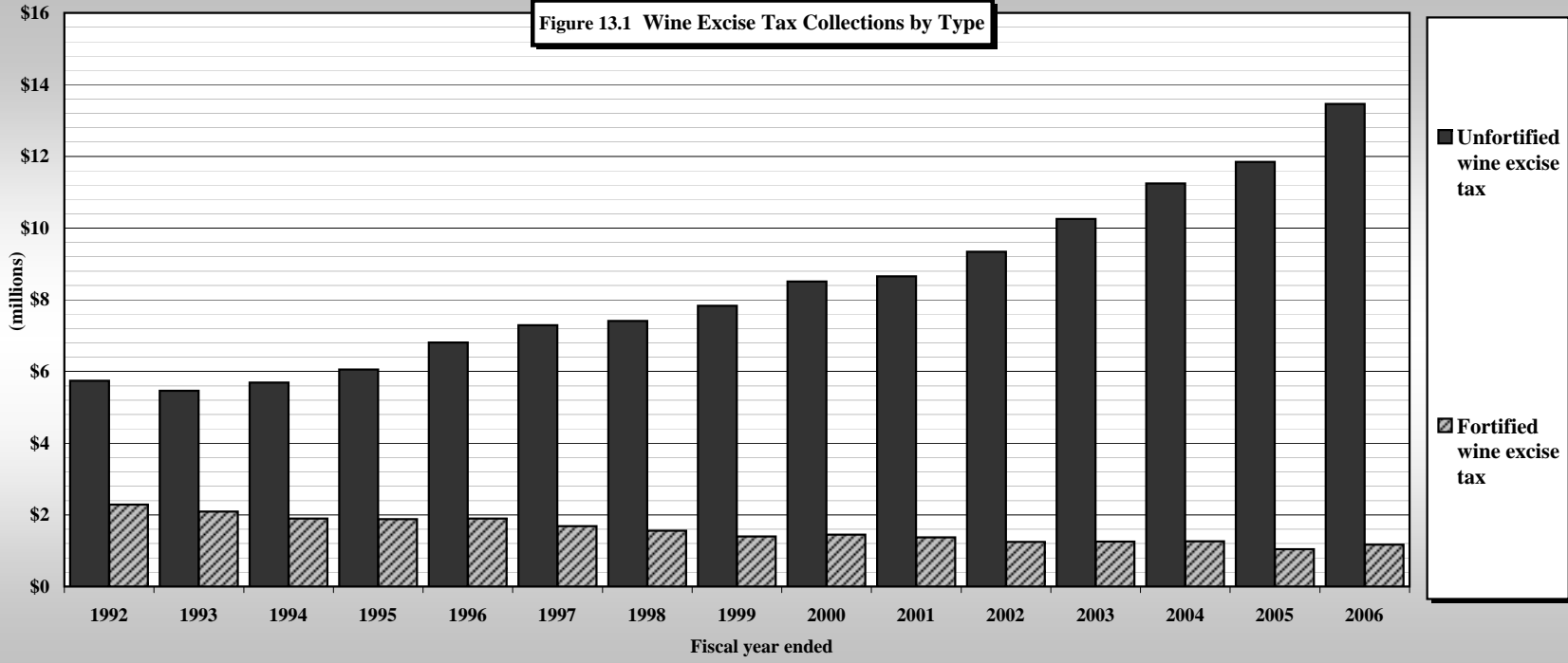
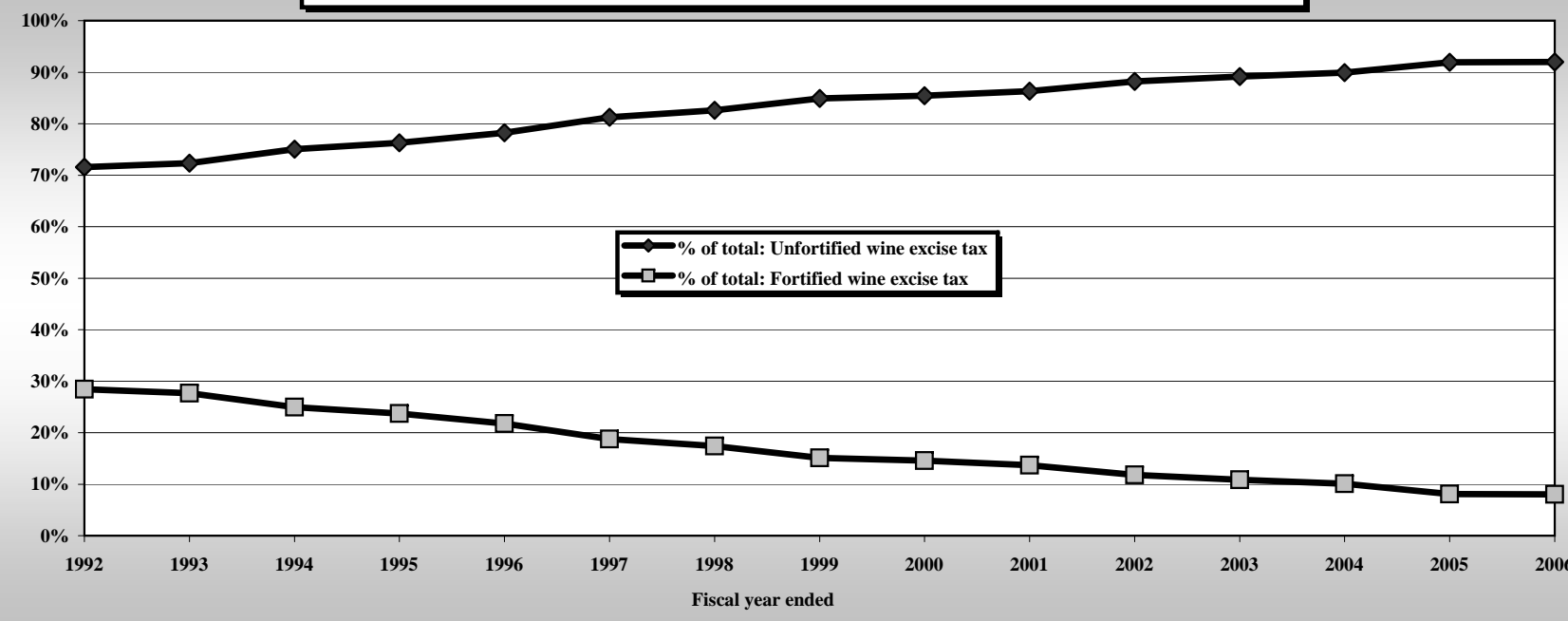


Figure 13.2 Fortified and Unfortified Wine Excise Tax Collections as a % of Total Wine Excise Tax Collections



**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 [\$]					
1991-92.....	69,632,297	69,632,297	-	1,369,492	72,735,145	28%	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
2005-06.....	95,667,156	73,101,367	22,565,789	-	108,997,192	"	-	12,255,203

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.]

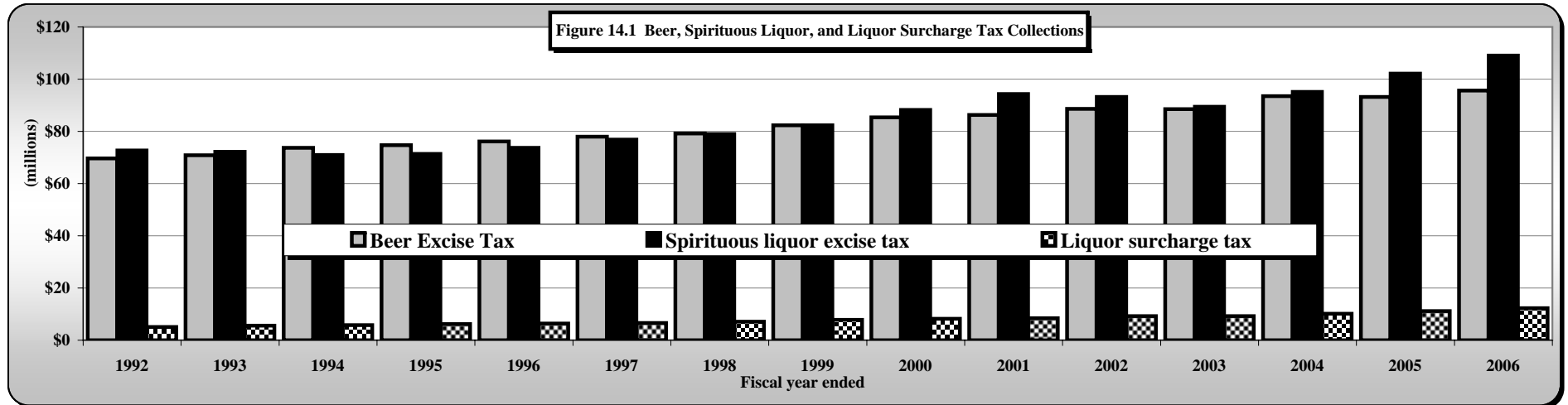


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[G.S. 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	State Unauthorized Substances Tax Account [\$]	Unencumbered proceeds	
								State & local law enforcement agencies [\$]	General Fund non-tax revenue [\$]
1991-92....	5,102,901	53,929	5,048,972	-	-	-	3,236,305	1,812,667	-
1992-93....	6,235,697	205,957	6,029,740	641	-	-	937,792	3,368,312	1,722,995
1993-94....	5,831,408	230,919	5,600,489	22,677	-	-	(390,221)	4,492,936	1,475,098
1994-95....	5,735,003	410,229	5,324,774	11,453	-	-	90,431	3,927,022	1,295,868
1995-96....	6,021,424	299,822	5,721,602	26,515	-	-	1,617,757	3,064,273	1,013,057
1996-97....	6,674,155	313,541	6,360,614	10,665	-	-	(377,102)	5,057,843	1,669,208
1997-98....	4,713,135	339,347	4,373,788	-	-	-	(2,596,403)	5,271,237	1,698,954
1998-99....	1,914,344	235,922	1,678,422	-	-	-	(1,039,600)	2,092,280	625,743
1999-00....	5,045,859	331,607	4,714,252	-	-	-	1,492,143	2,415,816	806,293
2000-01....	6,406,420	208,847	6,197,572	145,478	-	-	(342,145)	4,798,179	1,596,060
2001-02....	8,205,269	208,777	7,996,492	208,285	79,385	-	719,199	5,243,184	1,746,439
2002-03....	9,024,184	193,982	8,830,203	223,371	181,525	-	(1,345,116)	7,327,354	2,443,067
2003-04....	8,468,185	279,351	8,188,835	230,033	288,232	-	412,545	5,556,584	1,701,441
2004-05....	9,349,534	261,945	9,087,588	193,980	299,208	-	(673,034)	6,741,211	2,526,223
2005-06....	11,532,085	204,435	11,327,650	208,728	576,250	811,424	3,760,549	4,697,222	1,273,478

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

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

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

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

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

The statute specifies that the refund of a tax that has already been distributed is to first be drawn from the State Unauthorized Substances Tax Account. The amount of any refunded taxes that had been credited to the General Fund is to be subtracted from succeeding credits to the General Fund.

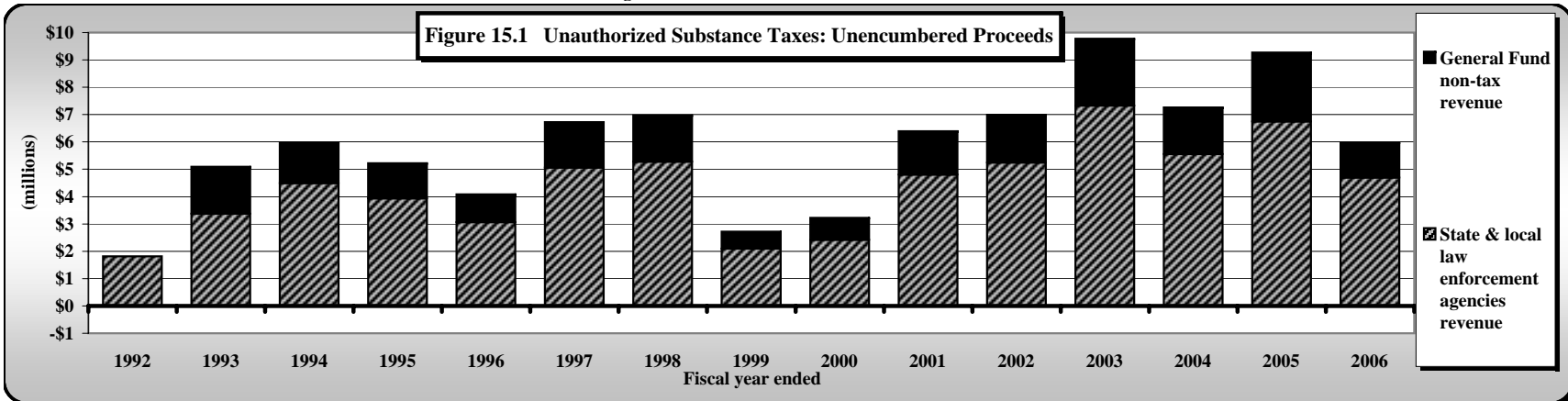


TABLE 16. FRANCHISE TAX COLLECTIONS
[G.S. 105 ARTICLE 3.]

Fiscal year	Franchise Tax Gross Collections						Refunds	Franchise Tax Net Collections Before & After Deductions							Year-over-year % change				
	Taxpayer Type					Total gross collections		Net collections before transfers/ deductions	(-) Municipal share	(-) Administrative costs	(-) Collection fees on overdue tax debts	(-) OSBM Civil Penalty & Forfeiture Fund	(-) 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.]														
	Power	Gas	Water & Sewer	Telephone															
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
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	see note	-	-	-	-	-	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%
2005-06..	291,633,056	-	2,841,294	-	348,762,264	643,236,615	24,698,444	618,538,171	138,492,509	89,261	118,318	2,782,974	-	-	477,055,108	0.97%	240.42%	-1.79%	-4.34%

Detail may not add to totals due to rounding.

Franchise tax rates and bases:

Utility franchise tax:	<u>Rate</u>	<u>Base</u>
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% combined general rate effective <u>October 1, 2005</u>].
Business corporations:	\$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)	<u>Three alternate bases:</u> (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

Local (municipal) shares were not deducted from General Fund tax collections in fiscal years 1991-92 through 1994-95, 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 2005-2006

[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 a 3.09% tax on receipts from sales within municipal boundaries, adjusted for certain statutory formula modifications, is shared with the municipalities.]	291,633,056	131,927,994	-----	-----	-----	-----												
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 0.17%)* are subject to a 3% rate. *Sales of electricity to manufacturers (except aluminum smelting facilities) are subject to a 2.83% rate; sales of electricity to an aluminum smelting facility are subject to a 0.17% rate. Special rates only apply to electricity used in <i>manufacturing</i> operations.	-----	-----	254,575,917 [reflects 3%,2.83%, 0.17% 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 end-user 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	-----	-----	-----	-----	58,321,419	24,200,858
<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]	7	Effective <u>October 1, 2005</u> , the tax rate applicable to gross receipts from providing telephone service increased from 6% (State sales and use tax rate) to 7% (combined general rate). Services include local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and voice mail (eff. 10/01/05). An amount equal to 18.03% of net collections less a "freeze deduction" adjustment is allocated to eligible municipalities based on a formula. [The allocation percentage was reduced from 18.26% to 18.03% as a result of the rate increase.]	-----	-----	430,135,620 [computed]	67,438,313	-----	-----												
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	2,841,294	[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]	323,945,503	[State retains proceeds]	-----	-----	-----	-----												
Mutual burial associations	**	** \$25 to \$50 flat tax based on membership	[included in business]	[State retains proceeds]	-----	-----	-----	-----												
Totals			618,419,853	131,927,994	684,711,537	67,438,313	58,321,419	24,200,858												

Note: General business franchise tax collection amount excludes collection fees of \$118,318 on overdue tax debts (G.S. 105-243.1).

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	
				Amount [\$]	% change
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	37,942	2.00%
2005-06.....	1,967,381	-	1,967,381	35,139	1.82%

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.

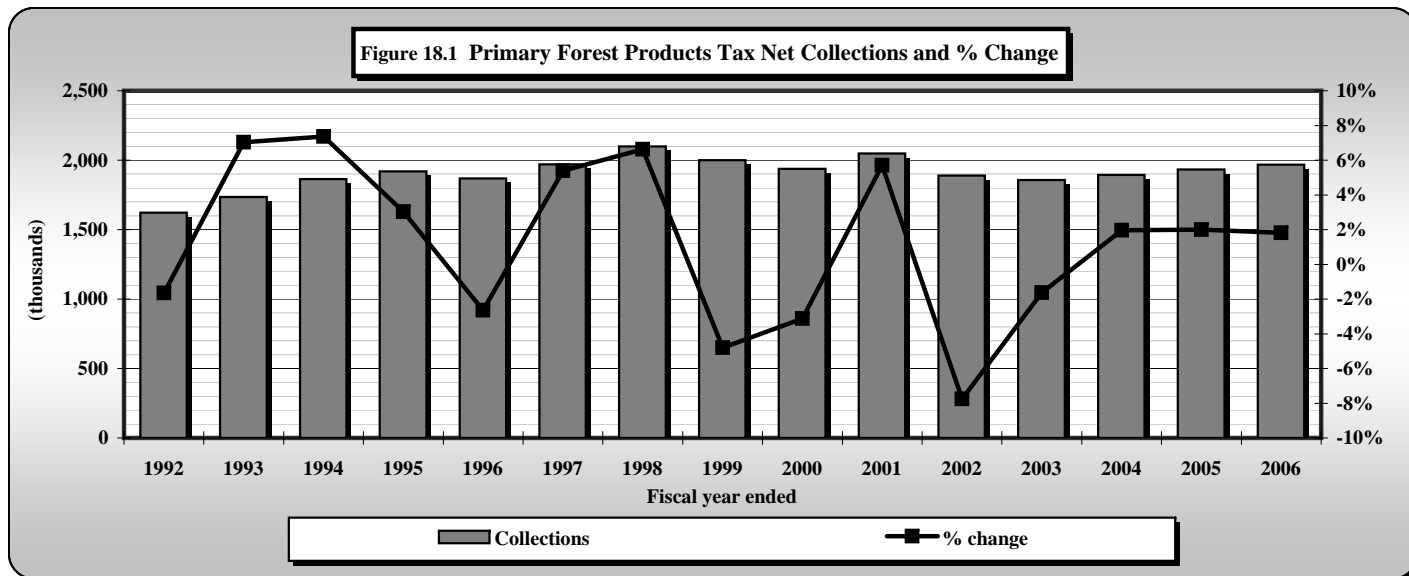


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[G.S. 113A ARTICLE 12.]

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 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
Fiscal year 2005-06									
September 30, 2005	451,654,492	225,827	141,596,232	56,638	685,697	137,139	469,955	56,395	476,000
December 31, 2005	454,530,145	227,265	131,388,690	52,555	702,304	140,461	476,893	57,227	477,509
March 31, 2006	441,661,137	220,831	166,981,015	66,792	740,855	148,171	598,494	71,819	507,613
June 30, 2006	365,154,012	182,577	158,228,859	63,292	515,989	103,198	620,955	74,515	423,581
Total.....	1,712,999,786	856,500	598,194,796	239,278	2,644,845	528,969	2,166,297	259,956	1,884,702

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 2006 income year -as of January 1, 2006- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2005 [1,000s]	State Tax Collections 2004-05											
				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	4,558	397,308	5.09%	87.17	36	2,536,521	32.52%	556.50	2,033,192	26.07%	446.07	7,799,948	1,711.27
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	664	588,694	31.81%	886.59	1	-	-	-	-	-	-	1,850,502	2,786.90
Arizona	6.968% [3-factor with double wtd. sales factor]	rate applicable to banks; minimum tax: \$50	5,939	701,859	6.38%	118.18	21	2,848,450	25.88%	479.62	5,208,070	47.31%	876.93	11,008,428	1,853.58
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	2,779	277,311	4.23%	99.79	31	1,875,065	28.62%	674.73	2,573,503	39.28%	926.05	6,552,449	2,357.84
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%	36,132	8,670,065	8.81%	239.96	6	42,992,007	43.68%	1,189.86	29,967,136	30.44%	829.38	98,434,685	2,724.31
Colorado	4.63% [3-factor or 2-factor of revenue and property]	rate applicable to banks	4,665	315,834	4.13%	67.70	41	3,770,736	49.30%	808.30	2,003,066	26.19%	429.38	7,648,456	1,639.54
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 minimum tax: \$250	3,510	574,984	4.96%	163.81	11	5,033,442	43.45%	1,434.03	3,267,726	28.21%	930.98	11,584,728	3,300.49
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%	844	248,869	9.13%	294.87	3	882,472	32.38%	1,045.58	-	-	-	2,725,095	3,228.79
Florida	5.5% [3-factor with double wtd. sales factor]	rate applicable to banks	17,790	1,785,213	5.27%	100.35	29	-	-	-	19,056,249	56.22%	1,071.18	33,894,971	1,905.28
Georgia	6% [3-factor: 80-10-10 (sales-payroll-property)]	rate applicable to banks	9,073	712,310	4.54%	78.51	38	7,326,225	46.74%	807.48	5,310,121	33.87%	585.27	15,675,655	1,727.73
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor]	7.92% rate applicable to banks; capital gains taxed at 4%	1,275	124,125	2.80%	97.35	33	1,381,481	31.15%	1,083.51	2,136,604	48.18%	1,675.77	4,434,356	3,477.93
Idaho	7.6% [3-factor with double wtd. sales factor]	rate applicable to banks; minimum tax: \$20; additional tax of \$10 imposed per return	1,429	140,585	4.79%	98.38	32	1,040,512	35.46%	728.14	1,128,485	38.46%	789.70	2,934,459	2,053.51
Illinois	4.8% plus a 2.5% personal property replacement tax [1-factor sales]	rates applicable to banks	12,763	2,183,066	8.27%	171.05	10	7,936,884	30.05%	621.87	7,195,445	27.24%	563.77	26,411,689	2,069.40

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2006 income year -as of January 1, 2006- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2005 [1,000s]	State Tax Collections 2004-05										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 [\$]
Indiana	8.5% [3-factor with double wtd. sales factor]	rate applicable to banks	6,272	824,802	6.42%	131.51	18	4,213,480	32.78%	671.79	5,001,049	38.91%	797.36	12,853,976	2,049.42
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [1-factor sales]	5% rate applicable to banks; 50% federal deductibility	2,966	186,469	3.24%	62.87	43	2,254,107	39.20%	759.98	1,721,763	29.94%	580.50	5,750,629	1,938.85
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	2,745	248,135	4.43%	90.40	35	2,050,562	36.63%	747.02	1,990,835	35.56%	725.26	5,598,700	2,039.60
Kentucky	4%>\$0; 5%>\$50K; 7%>\$100K [3-factor with double wtd. sales factor]	minimum tax: \$175	4,173	478,505	5.26%	114.67	23	3,036,231	33.40%	727.59	2,594,976	28.54%	621.85	9,090,882	2,178.50
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [1-factor sales]	federal deductibility	4,524	352,136	4.08%	77.84	39	2,392,727	27.70%	528.90	2,861,435	33.12%	632.50	8,638,674	1,909.52
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [3-factor with double wtd. sales factor]	1% rate applicable to banks	1,322	135,863	4.42%	102.77	28	1,299,252	42.30%	982.79	934,848	30.44%	707.15	3,071,161	2,323.12
Maryland	7% [3-factor with double wtd. sales factor; manufacturers use 1-factor sales formula]	rate applicable to banks	5,600	807,054	5.98%	144.12	14	5,661,492	41.95%	1,010.98	2,889,997	21.41%	516.07	13,497,281	2,410.23
Massachusetts	9.5% [3-factor with double wtd. sales factor]	10.5% rate applicable to banks rate includes a 14% surtax, as does the following: an additional tax of \$7/\$1,000 on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax: \$456	6,399	1,332,796	7.40%	208.28	7	9,690,270	53.79%	1,514.34	3,890,945	21.60%	608.06	18,014,681	2,815.23
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)]		10,121	1,907,190	7.84%	188.44	8	6,924,224	28.45%	684.14	8,074,095	33.17%	797.76	24,340,487	2,404.95
Minnesota	9.8% [3-factor: 75-12.5-12.5 (sales-payroll-property)]	rate applicable to banks	5,133	933,896	5.88%	181.94	9	6,341,164	39.93%	1,235.37	4,203,736	26.47%	818.96	15,881,131	3,093.93
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [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]	rates applicable to banks	2,921	283,231	5.21%	96.96	34	1,174,065	21.61%	401.94	2,587,970	47.64%	885.99	5,432,152	1,859.69

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2006 income year -as of January 1, 2006- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2005 [1,000s]	State Tax Collections 2004-05										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								
Missouri	6.25% [3-factor or 1-factor sales]	7% rate applicable to banks; 50% federal deductibility	5,800	218,229	2.29%	37.63	46	4,014,574	42.06%	692.17	3,036,441	31.82%	523.52	9,543,814	1,645.49
Montana	6.75% [3-factor]	rate applicable to banks 7% for corporations filing under a water's edge election; minimum tax: \$50	936	98,214	5.49%	104.93	27	713,390	39.90%	762.17	-	-	-	1,787,889	1,910.14
Nebraska	5.58%>\$0; 7.81%>\$50K [1-factor sales]		1,759	198,380	5.23%	112.78	24	1,393,897	36.71%	792.44	1,516,705	39.95%	862.25	3,796,551	2,158.36
New Hampshire	8.5% plus a .5% tax [3-factor with double wtd. sales factor]	rate applicable to banks on the enterprise base	1,310	476,489	23.56%	363.73	2	67,686	3.35%	51.67	-	-	-	2,022,146	1,543.62
New Jersey	9.0% franchise tax [3-factor with double wtd. sales factor]	Banks pay franchise tax; minimum tax: \$500 [7.25% income tax rate applies to corporations not subject to the business franchise tax; tax on S corporations is being phased out through 2007]	8,718	2,224,633	9.70%	255.18	4	8,224,290	35.86%	943.37	6,552,200	28.57%	751.57	22,933,999	2,630.65
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1million [3-factor; certain manufacturers may elect to double weight the sales factor]	rates applicable to banks	1,928	242,462	5.42%	125.76	19	1,086,015	24.29%	563.29	1,556,600	34.81%	807.37	4,471,477	2,319.23
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 [3-factor: 60-20-20 (receipts-payroll-property)]		19,255	2,784,721	5.55%	144.62	13	28,100,047	55.99%	1,459.36	11,003,520	21.92%	571.46	50,190,396	2,606.62
North Carolina	6.9% [3-factor with double wtd. sales factor]	rate applicable to banks	8,683	1,271,985	6.82%	146.49	12	8,427,553	45.21%	970.58	4,602,082	24.69%	530.01	18,639,618	2,146.68
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	637	75,836	5.40%	119.05	20	242,008	17.25%	379.92	410,216	29.23%	643.98	1,403,293	2,202.97
Ohio	5.1%>\$0; 8.5%>\$50K [3-factor with triple wtd. sales factor]	Rates shown are for the franchise tax, which is being phased out through 2010, and replaced with the CAT. 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	11,464	1,327,484	5.53%	115.80	22	9,434,452	39.30%	822.96	8,194,419	34.13%	714.80	24,006,560	2,094.08

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2006 income year -as of January 1, 2006- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2005 [1,000s]	State Tax Collections 2004-05											
				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								
Oklahoma	6%	rate applicable to banks [3-factor; corporations meeting investment criteria allowed to double weight the sales factor]	3,548	168,890	2.46%	47.60	45	2,468,609	35.99%	695.77	1,660,825	24.21%	468.10	6,859,030	1,933.21
Oregon	6.6%	rate applicable to banks; minimum tax: \$10 [1-factor sales]	3,641	365,347	5.60%	100.34	30	4,698,994	72.04%	1,290.58	-	-	-	6,522,665	1,791.45
Pennsylvania	9.99%	[3-factor with triple wtd. sales factor]	12,430	1,703,295	6.25%	137.03	16	8,275,589	30.35%	665.78	8,064,868	29.58%	648.82	27,262,969	2,193.32
Rhode Island	9%	rate applicable to banks; minimum tax: \$250 [3-factor]	1,076	113,326	4.31%	105.32	26	998,042	37.97%	927.55	844,087	32.11%	784.47	2,628,747	2,443.07
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]	4,255	246,935	3.37%	58.03	44	2,691,473	36.78%	632.54	2,903,274	39.67%	682.32	7,318,388	1,719.95
South Dakota	[applies to banks only]	6%-0.25% on a bank's net income no state income tax minimum tax: \$500 per location	776	49,142	4.43%	63.33	42	-	-	-	621,812	56.02%	801.30	1,110,035	1,430.46
Tennessee	6.5%	rate applicable to banks [3-factor with double wtd. sales factor]	5,963	805,601	8.05%	135.10	17	155,333	1.55%	26.05	6,118,001	61.14%	1,025.99	10,007,292	1,678.23
Utah	5%	rate applicable to banks; minimum tax: \$100 [3-factor]	2,470	188,845	4.03%	76.46	40	1,926,697	41.11%	780.04	1,710,379	36.50%	692.46	4,686,381	1,897.32
Vermont	7%>\$0; 8.1%>\$10K; 9.2%>\$25K; 9.75%>\$250K [3-factor with double wtd. sales factor]	rates applicable to banks; minimum tax: \$250	623	68,962	3.07%	110.69	25	500,464	22.31%	803.31	310,805	13.86%	498.88	2,242,902	3,600.16
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]	7,567	605,959	3.81%	80.08	37	8,352,366	52.47%	1,103.79	3,093,725	19.43%	408.84	15,918,847	2,103.72
West Virginia	9%	rate applicable to banks [3-factor with double wtd. sales factor]	1,817	463,249	10.77%	254.95	5	1,171,987	27.25%	645.01	1,095,341	25.47%	602.83	4,301,156	2,367.17
Wisconsin	7.9%	rate applicable to banks [3-factor: 60-20-20 (sales-payroll-property)]	5,536	782,742	5.82%	141.39	15	5,465,082	40.63%	987.19	4,039,450	30.03%	729.67	13,452,250	2,429.96
Total 46 states			263,789	38,691,026	6.51% ^a	146.67 ^a	-	221,069,917	37.20% ^a	838.06 ^a	183,965,996	30.96% ^a	697.40 ^a	594,231,580	2,252.68 ^a

Detail may not add to totals due to rounding.

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.

Per capita tax collection amounts are computations based on July 1, 2005 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.

**Includes the following taxes as applicable: property, general sales and gross receipts, selective sales, licenses, individual and corporation income taxes, 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 \$14,402,267 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 the 46 states levying a corporation income tax.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2005.; Tax Foundation; Federation of Tax Administrators; Commerce Clearing House

TABLE 21. CORPORATION INCOME TAX COLLECTIONS

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

Fiscal year	Corporate Income Tax Gross Collections by Type			Refunds	Net collections before state aid/transfer deductions	Corporate Income Tax Net Collections Before & After Reimbursements, Transfers										Net collections to General Fund	Year-over-year % change			
	Type of payment		Total gross collections			State aid/reimbursements paid to local governments to replace revenue lost due to law changes			Intergovernmental and inter-fund transfers					Income tax gross collections	Income tax refunds		Net collections before transfers	Amount to General Fund		
	Estimated	Final				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	OSBM Civil Penalty Forfeiture Fund							
	[\$]	[\$]																	[-]	[-]
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)	-	-	773,964,847	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%		
2005-06..	1,166,928,576	279,307,293	1,446,235,869	137,992,380	1,308,243,489	-	-	-	98,198,520	-	-	221,499	5,720,530	1,204,102,940	2.18%	-3.66%	2.84%	0.89%		

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
2005-06	\$197,625	\$65,875

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.

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

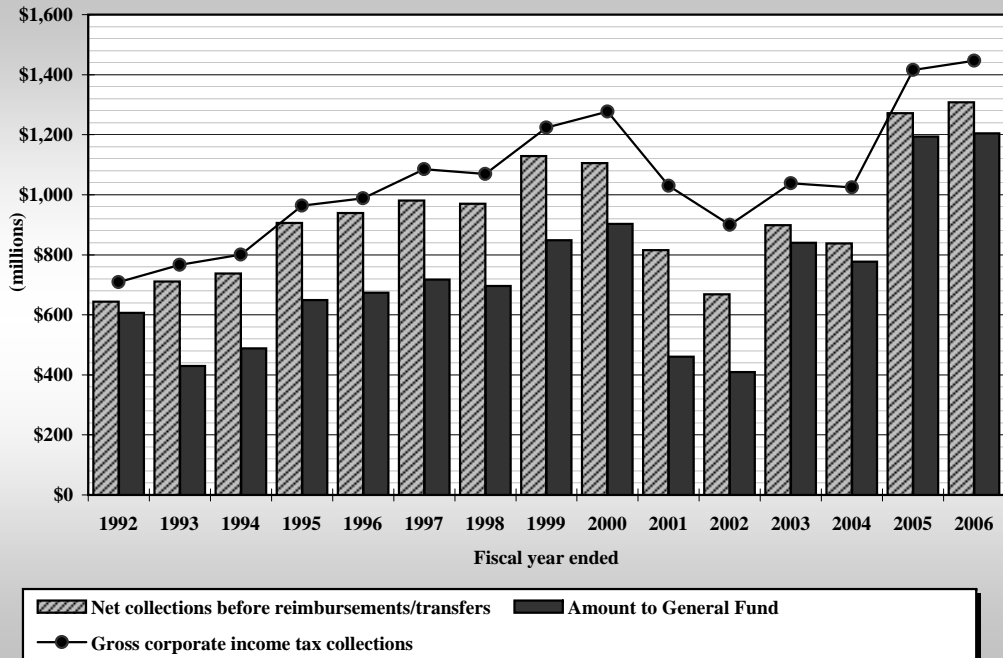


Figure 21.2 Gross Corporate Income Tax Collections by Type

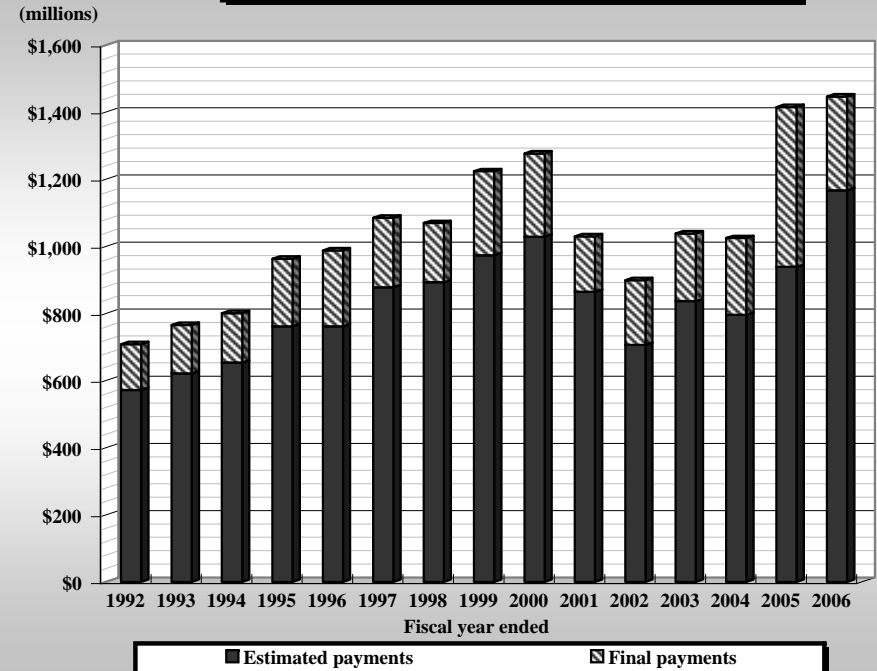


Figure 21.3 Growth Patterns of Corporate Income Tax Collections

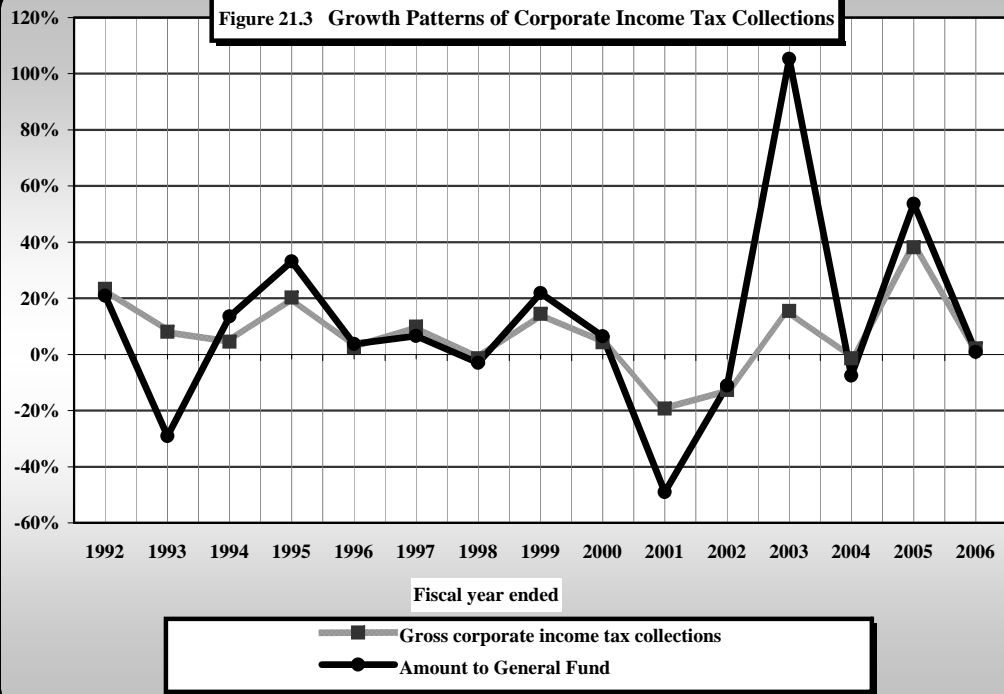


Figure 21.4 Corporate Income Tax Refunds and % Change

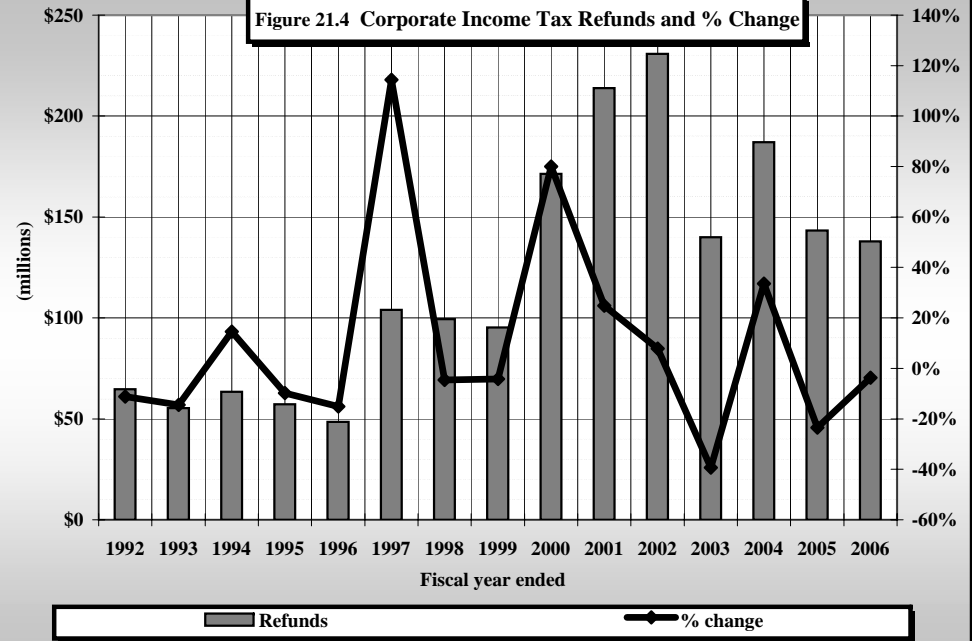


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		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				
												[\$]					
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	4,558	2,536,521	556.50	37	125,329,964	27,695	2.02%	35
Arizona	no	1/1/2005	Fed AGI	2.73%>\$0; 3.04%>\$10K; 3.55%>\$25K; 4.48%>\$50K; 4.79%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$4,125	\$8,250	\$2,100	\$4,200	\$2,300	5,939	2,848,450	479.62	39	164,495,305	28,658	1.73%	39
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,499; 3.5%>\$6,999; 4.5%>\$10,499; 6%>\$17,499; 7%>\$29,199 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$21	\$42	\$21	2,779	1,875,065	674.73	30	70,987,900	25,814	2.64%	19
California	no	1/1/2005	Fed AGI	1%>\$0; 2%>\$6,319; 4%>\$14,979; 6%>\$23,641; 8%>\$32,819; 9.3%>\$41,476; 10.3%>\$1M [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$12,638-\$82,952; 10.3%>\$1M HH: same rates apply to income bracket ranges \$12,644-\$56,456; 10.3%>\$1M [community property state]	\$3,410	\$6,820	91	182	285	36,132	42,992,007	1,189.86	6	1,262,306,032	35,219	3.41%	5
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,665	3,770,736	808.30	17	166,187,829	36,113	2.27%	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	-	-	\$12,625	\$24,000	-	3,510	5,033,442	1,434.03	3	158,565,559	45,318	3.17%	9
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	844	882,472	1,045.58	9	29,656,646	35,728	2.98%	13
Georgia	no	1/1/2005	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: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,073	7,326,225	807.48	18	265,599,116	29,782	2.76%	16

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		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				
Hawaii	no	12/31/2004	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	1,275	1,381,481	1,083.51	8	41,176,427	32,625	3.36%	7
Idaho	no	1/1/2005	Fed TI	1.6%>\$0; 3.6%>\$1,198; 4.1%>\$2,396; 5.1%>\$3,594; 6.1%>\$4,793; 7.1%>\$5,991; 7.4%>\$8,986; 7.8%>\$23,963 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,396-\$47,926 [community property state]	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	1,429	1,040,512	728.14	25	37,497,434	26,877	2.77%	15
Illinois	no	Current	Fed AGI	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,763	7,936,884	621.87	35	441,372,577	34,721	1.80%	38
Indiana	no	1/1/2005	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,000	6,272	4,213,480	671.79	31	188,064,673	30,204	2.24%	32
Iowa	yes	1/31/2005	Fed AGI	0.36 %>\$0; 0.72%>\$1,300; 2.43%>\$2,600; 4.5%>\$5,200; 6.12%>\$11,700; 6.48%>\$19,500; 6.8%>\$26,000; 7.92%>\$39,000; 8.98%>\$58,500 [applicable for S, HH, MFJ, MFS]	\$1,650	\$4,060	\$40	\$80	\$40	2,966	2,254,107	759.98	23	91,712,120	31,058	2.46%	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	2,745	2,050,562	747.02	24	84,957,195	31,078	2.41%	27
Kentucky	no	12/31/2004	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS]	\$1,970	\$1,970	\$20	\$40	\$20	4,173	3,036,231	727.59	26	112,925,244	27,265	2.69%	18
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	4,524	2,392,727	528.90	38	123,020,641	27,297	1.94%	37
Maine	no	5/28/2003	Fed AGI	2%>\$0; 4.5%>\$4,550; 7%>\$9,100; 8.5%>\$18,250 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$6,850-\$27,400 MFJ: same rates apply to income bracket ranges \$9,150-\$36,550	\$5,150	\$8,600	\$2,850	\$5,700	\$2,850	1,322	1,299,252	982.79	12	39,510,398	30,046	3.29%	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	5,600	5,661,492	1,010.98	10	220,402,185	39,631	2.57%	21

*[standard deduction=15% of income with minimum & maximum amounts based on filing status and income; S = \$1,500-\$2,000; MFJ = \$3,000-\$4,000]

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		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	Rank
					Single	Joint	Single	Married	Child			Amount	Rank				
					[personal exemption/ deduction amounts as allowed by IRC]							Rank	Rank				
Massachusetts	no	Current	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$3,850	\$7,700	\$1,000	6,399	9,690,270	1,514.34	1	270,235,901	42,176	3.59%	3
Michigan	no	Current [optional 1/1/1999]	Fed AGI	3.9% of FAGI with modification	-	-	\$3,300	\$6,600	\$3,300	10,121	6,924,224	684.14	29	324,134,088	32,079	2.14%	34
Minnesota	no	3/15/2002	Fed TI	5.35%>\$0; 7.05%>\$20,510; 7.85%>\$67,360 [applicable for S] HH: same rates apply to income bracket ranges \$25,250-\$101,450 MFJ: same rates apply to income bracket ranges \$29,980-\$119,100 MFS: same rates apply to income bracket ranges \$14,990-\$59,550	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	5,133	6,341,164	1,235.37	5	184,413,901	36,184	3.44%	4
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5% >\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,921	1,174,065	401.94	40	71,122,091	24,518	1.65%	40
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]	\$5,150	\$10,300	\$2,100	\$4,200	\$1,200	5,800	4,014,574	692.17	28	175,524,474	30,475	2.29%	29
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,399; 3%>\$4,299; 4%>\$6,499; 5%>\$8,799; 6%>\$11,299; 6.9%>\$14,499 [applicable for S, HH, MFJ, MFS]	\$3,710*	\$7,420*	\$1,980	\$3,960	\$1,980	936	713,390	762.17	22	25,635,394	27,657	2.78%	14
Nebraska	no	4/15/2004	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17,500; 6.84%>\$27K [applicable for S] HH: same rates apply to income bracket ranges \$3,800-\$35K MFJ: same rates apply to income bracket ranges \$4K-\$50K MFS: same rates apply to income bracket ranges \$2K-\$25K	\$5,130	\$8,580	\$106	\$212	\$106	1,759	1,393,897	792.44	20	56,523,179	32,341	2.47%	25
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,310	67,686	51.67	42	47,569,847	36,616	0.14%	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	8,718	8,224,290	943.37	14	361,524,402	41,626	2.27%	30
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 5.3%>\$16K; [applicable for S] MFJ,HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	1,928	1,086,015	563.29	36	49,827,505	26,184	2.18%	33

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		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				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$30K MFJ: same rates apply to income bracket ranges \$16K-\$40K	\$7,500	\$14,600	-	-	\$1,000	19,255	28,100,047	1,459.36	2	737,755,932	38,264	3.81%	2
North Carolina	no	1/1/2005	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*	8,683	8,427,553	970.58	13	250,426,537	29,322	3.37%	6
							*[\$2K-S/C (\$4K-M) if FAGI =>threshold amount for filing status: MFJ-\$100K; HH-\$80K; S-\$60K; MFS-\$50K]										
North Dakota	no	Current	Fed TI	2.1%>\$0; 3.92%>\$30,650; 4.34%>\$74,200; 5.04%>\$154,800; 5.54%>\$336,550 [applicable for S] HH: same rates apply to income bracket ranges \$41,050-\$336,550 MFJ: same rates apply to income bracket ranges \$51,200-\$336,550 MFS: same rates apply to income bracket ranges \$25,600-\$168,275	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	637	242,008	379.92	41	18,767,503	29,494	1.29%	41
							[personal exemption/deduction amounts as allowed by IRC; additional \$300 personal exemption allowed for joint returns or unmarried head of households]										
Ohio	no	Current	Fed AGI	0.681%>\$0; 1.361%>\$5K; 2.722%>\$10K; 3.403%>\$15K; 4.083%>\$20K; 4.764%>\$40K; 5.444%>\$80K; 6.32%>\$100K; 6.87%>\$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]	-	-	\$1,350	\$2,700	\$1,350	11,464	9,434,452	822.96	16	356,795,912	31,161	2.64%	19
							[plus additional \$20 tax credit per exemption]										
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 6%>\$8,700; 6.25%>\$10,500 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$21K	\$2,000	\$3,000	\$1,000	\$2,000	\$1,000	3,548	2,468,609	695.77	27	98,095,384	27,840	2.52%	23
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,750; 9%>\$6,850 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$5,500-\$13,700	\$1,840	\$3,685	\$159	\$318	\$159	3,641	4,698,994	1,290.58	4	109,756,586	30,561	4.28%	1
							[tc]	[tc]	[tc]								
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,430	8,275,589	665.78	32	412,890,270	33,312	2.00%	36
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 [Effective for the 2006 tax year, taxpayers may elect to compute income tax liability based on the graduated rate schedule or an alternative flat rate = 8%.]	-	-	-	-	-	1,076	998,042	927.55	15	36,940,300	34,207	2.70%	17

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2006 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2006 income year					Population as of 7/1/2005 [1,000s]	Individual income tax collections fiscal year 2005			Personal income calendar year 2004		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	Rank
					Single	Joint	Single	Married	Child			Amount [\$]	Rank				
South Carolina	no	12/31/2002	Fed TI	2.5%>\$0; 3%>\$2,570; 4%>\$5,140; 5%>\$7,710; 6%>\$10,280; 7%>\$12,850 [applicable for S, HH, MFJ, MFS]	\$5,150	\$10,300	\$3,300	\$6,600	\$3,300	4,255	2,691,473	632.54	34	114,121,015	27,185	2.36%	28
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	5,963	155,333	26.05	43	175,880,336	29,844	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	\$5,150	\$10,300	\$2,475*	\$4,950*	\$2,475*	2,470	1,926,697	780.04	21	64,398,905	26,603	2.99%	12
Vermont	no	1/1/2002	Fed TI	3.6%>\$0; 7.2%>\$30,650; 8.5%>\$74,200; 9%>\$154,800; 9.5%>\$336,550 [applicable for S] HH: same rates apply to income bracket ranges \$41,050-\$336,550 MFJ: same rates apply to income bracket ranges \$51,200-\$336,550 MFS: same rates apply to income bracket ranges \$25,600-\$168,275	-	-	\$3,300	\$6,600	\$3,300	623	500,464	803.31	19	19,742,824	31,780	2.53%	22
Virginia	no	1/7/2005	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	7,567	8,352,366	1,103.79	7	270,521,697	36,160	3.09%	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	1,817	1,171,987	645.01	33	46,749,648	25,792	2.51%	24
Wisconsin	no	12/31/2002	Fed AGI	4.6%>\$0; 6.15%>\$9,160; 6.50%>\$18,320; 6.75%>\$137,410 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$12,210-\$183,210 MFS: same rates apply to income bracket ranges \$6,110-\$91,600 [community property state]	\$8,460	\$15,240	\$700	\$1,400	\$700	5,536	5,465,082	987.19	11	177,026,243	32,166	3.09%	10
Total 43 states									244,559	221,069,917	903.95 ^a	-	8,080,147,119	33,283 ^a	2.74% ^a	-	

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2004 population estimates of the Bureau of the Census.

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

+Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions; 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

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, March 28, 2006 release.

Tax Foundation; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators

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 [\$]	(-) Reserves/transfers for administrative costs [\$]	(-) Reimbursements to local governments [\$]	(-) Inter-governmental inter-fund transfers [\$]	(-) Collection fees on overdue tax debts [\$]	(-) OSBM Civil Penalty & Forfeiture Fund [\$]	(-) Collections to General Fund [\$]	Individual income tax gross collections	Individual income tax refunds	Net collections before transfers	Amount to General Fund
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%
2005-06.....	11,061,259,057	1,580,905,583	9,480,353,474	142,322	-	34,200,111	13,075,045	32,768,025	9,400,167,970	11.13%	4.34%	12.35%	11.78%

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.

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.]

Tax rates: * [The 8.25% rate is reduced to 8.0% effective for tax year 2007, and reduced to 7.75% effective for taxable years beginning on or after January 1, 2008.]

Filing Status	Federal AGI
Married filing jointly/qualifying widow(er)	\$100,000
Head of household	\$80,000
Single	\$60,000
Married filing separately	\$50,000

Filing Status	Taxable income		Applicable tax rate by tax year		
	Over	Up To	2001-2006	1991-2000	1989-1990
Married filing jointly/ Qualifying widow(er)	\$0	\$21,250	6%	6%	6%
	\$21,250	\$100,000	7%	7%	7%
Head of household	\$100,000	\$200,000	7.75%	7.75%	7%
	\$200,000		8.25% *	7.75%	7%

Standard deduction amounts:

[For most taxpayers]

Filing Status	Applicable amount by tax year		
	2004 & after	2003	1989-2002
Married filing jointly	\$6,000	\$5,500	\$5,000
Qualifying widow(er)	\$6,000	\$5,500	\$5,000
Head of household	\$4,400	\$4,400	\$4,400
Single	\$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]

Filing Status	Taxable income		Applicable tax rate by tax year		
	Over	Up To	2001-2006	1991-2000	1989-1990
Head of household	\$0	\$17,000	6%	6%	6%
	\$17,000	\$80,000	7%	7%	7%
Single	\$80,000	\$160,000	7.75%	7.75%	7%
	\$160,000		8.25% *	7.75%	7%

Filing Status	\$ Value
Married filing jointly	\$600
Qualifying widow(er)	\$600
Head of household	\$750
Single	\$750
Married filing separately	\$600

Filing Status	Taxable income		Applicable tax rate by tax year		
	Over	Up To	2001-2006	1991-2000	1989-1990
Married filing separately	\$0	\$10,625	6%	6%	6%
	\$10,625	\$50,000	7%	7%	7%
Single	\$50,000	\$100,000	7.75%	7.75%	7%
	\$100,000		8.25% *	7.75%	7%

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>	[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 years 2004 and after, the amount is \$100.]
Married filing jointly/qualifying widow(er)	\$100,000	
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%. [Any amount of additional first-year depreciation added to federal taxable income on the 2002, 2003, or 2004 State return is deductible in five equal installments beginning with the tax return for 2005.]

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

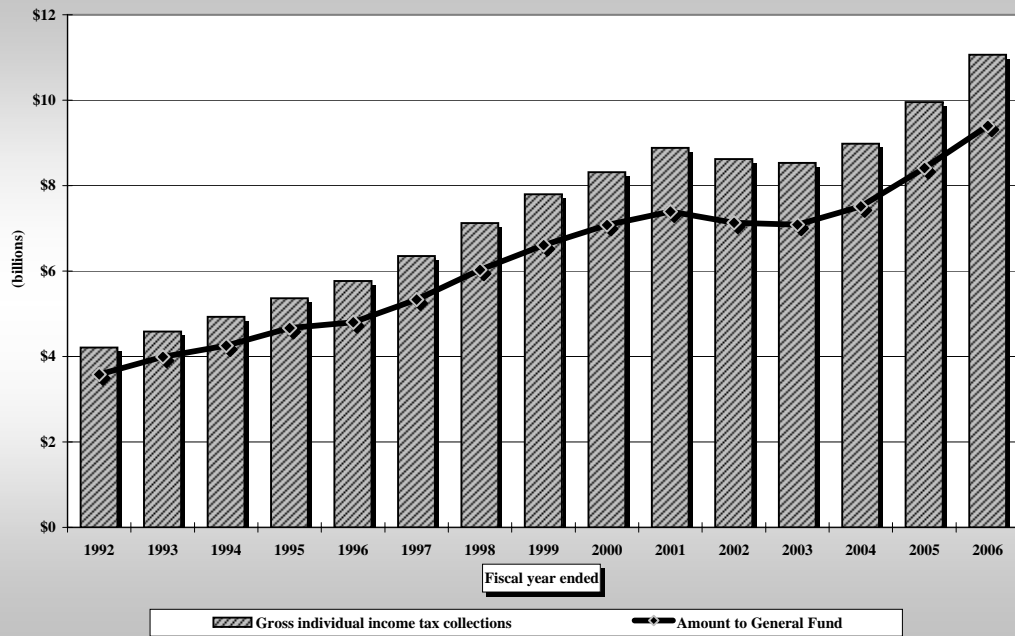


Figure 23.2 Growth Patterns of Individual Income Tax Collections

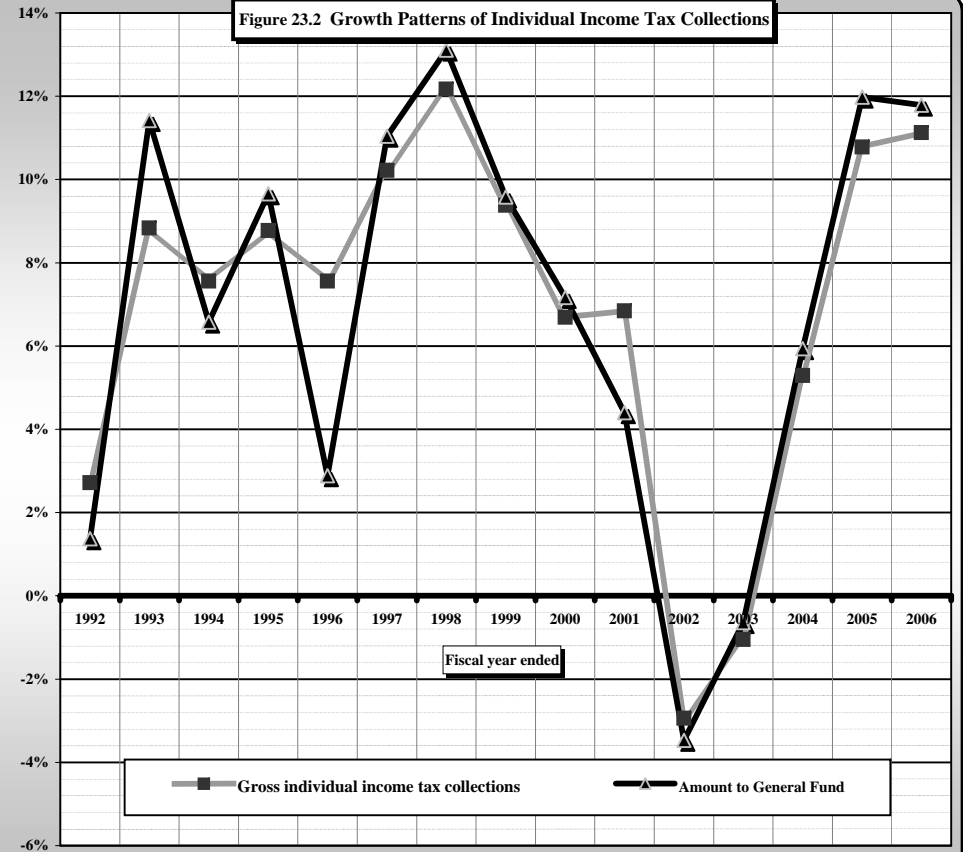


Figure 23.3 Individual Income Tax Refunds and % Change

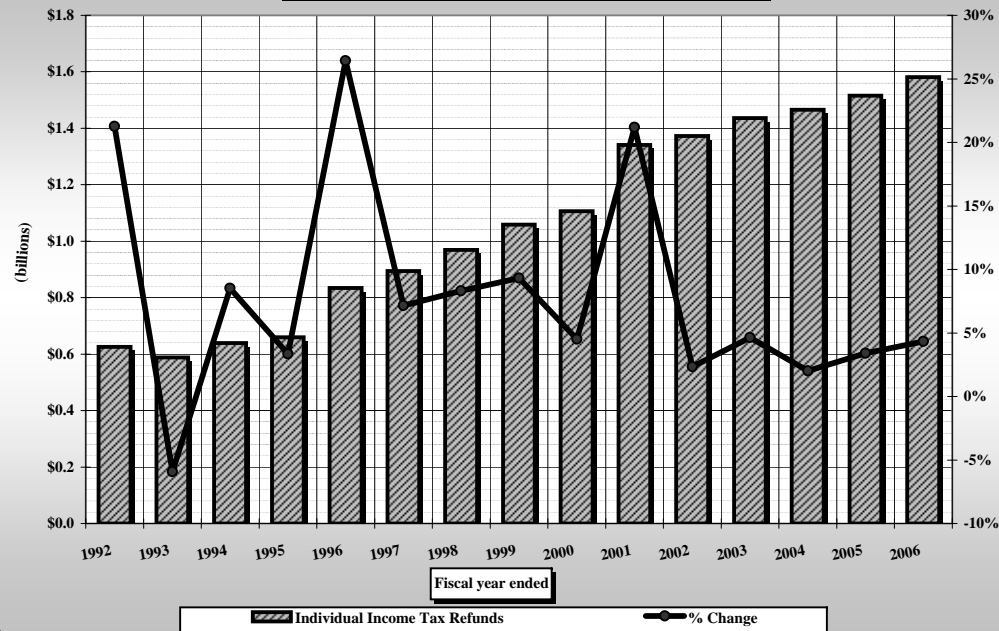


Figure 23.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

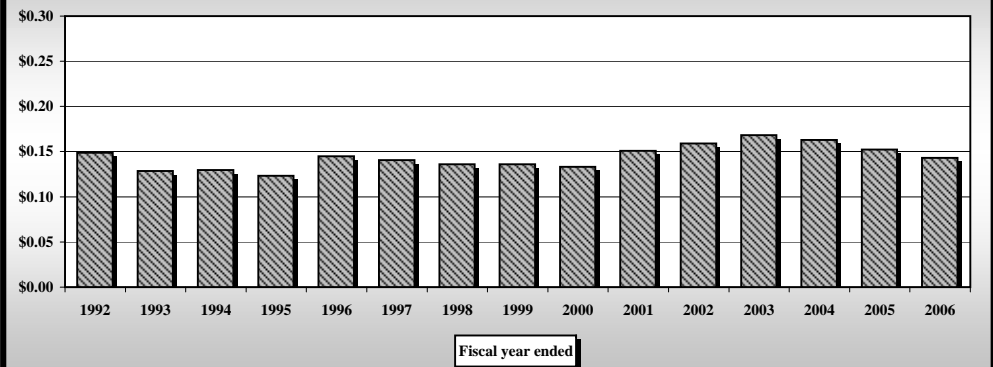


TABLE 24 . GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2005-06.....	210,370,359	1.9%	-5.7%	806,143,703	7.3%	11.5%	7,208,345,114	65.2%	8.1%	1,270,892,025	11.5%	22.6%	1,565,507,855	14.2%	20.0%	11,061,259,057	11.1%

Detail may not add to totals due to rounding.

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

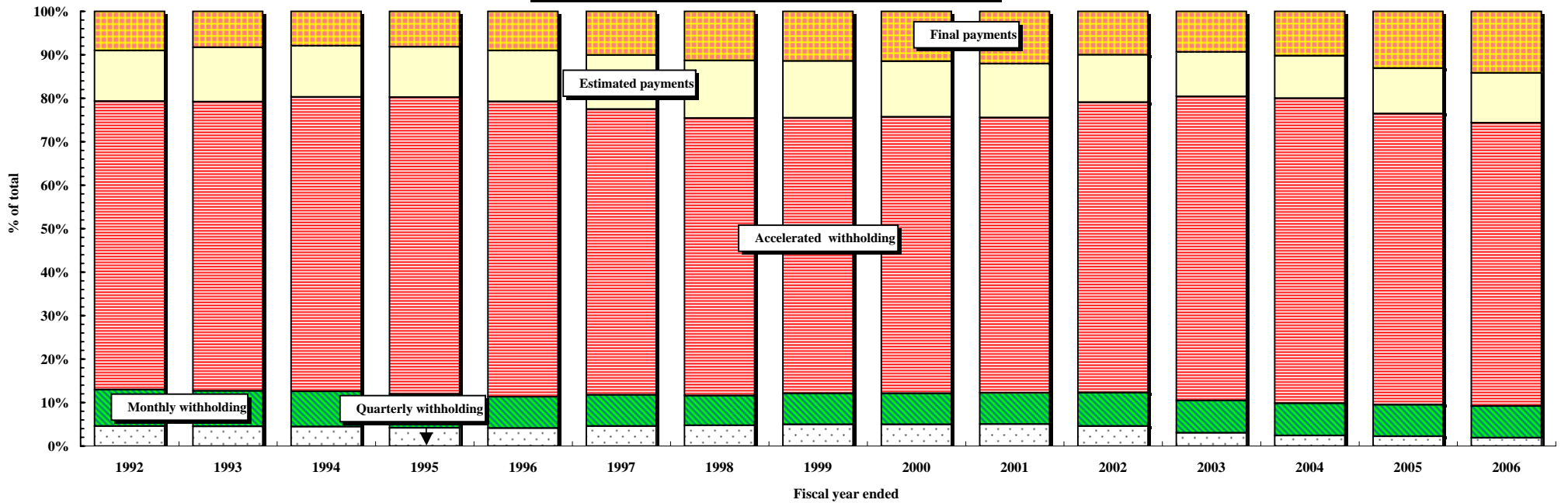
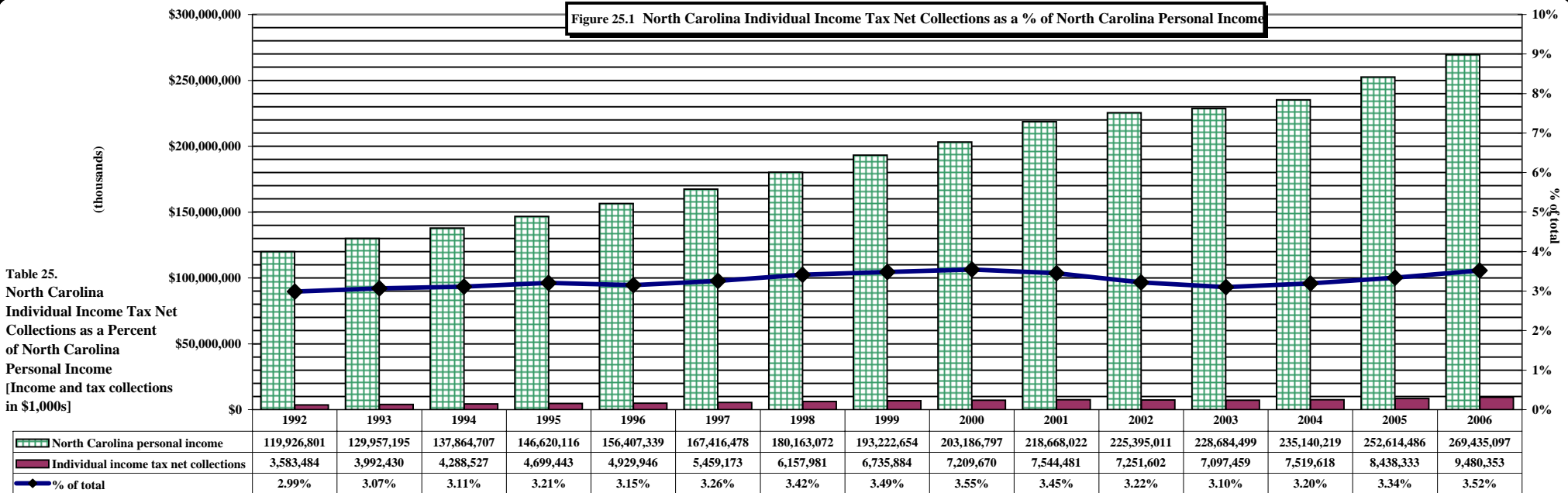


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income



[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 2006.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

Special Funds											
Individual Income Tax								Privilege Tax			
For tax year	N.C. Candidates Financing Fund [G.S. 105-269.6]		N.C. Nongame and Endangered Wildlife Fund [G.S. 105-269.5]		N.C. Political Parties Financing Fund [G.S. 105-159.1]		N.C. Public Campaign Financing Fund [Individuals] [G.S. 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [G.S. 105-41(a)(1)]	
	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]		Attorneys contributing [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
2004.....	-	-	20,840	350,697	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321

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 7/1/2006 [%]	Local maximum sales tax rate as of 7/1/2006* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2005 [1,000s]	General sales tax collections fiscal year 2005**			Per capita collections per 1 cent of tax [\$]	Personal income 2004		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2005	
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Amount [\$]	Rank		Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]
Alabama.....	4	8	T	E	T	4,558	2,033,192	446.07	43	111.52	125,329,964	27,695	1.62%	39	2,536,521	556.50
Arizona.....	5.6	4.5	E	E	T	5,939	5,208,070	876.93	10	156.59	164,495,305	28,658	3.17%	7	2,848,450	479.62
Arkansas.....	6	5.5	T	E	T	2,779	2,573,503	926.05	8	154.34	70,987,900	25,814	3.63%	4	1,875,065	674.73
California.....	6.25	2.5	E	E	T	36,132	29,967,136	829.38	12	132.70	1,262,306,032	35,219	2.37%	18	42,992,007	1,189.86
Colorado.....	2.9	7	E	E	T	4,665	2,003,066	429.38	44	148.06	166,187,829	36,113	1.21%	44	3,770,736	808.30
Connecticut.....	6	-	E	E	E	3,510	3,267,726	930.98	7	155.16	158,565,559	45,318	2.06%	30	5,033,442	1,434.03
Florida.....	6	1.5	E	E	E	17,790	19,056,249	1,071.18	3	178.53	547,107,143	31,469	3.48%	5	-	-
Georgia.....	4	3	E [2]	E	T	9,073	5,310,121	585.27	34	146.32	265,599,116	29,782	2.00%	31	7,326,225	807.48
Hawaii.....	4	-	T [3]	E	T	1,275	2,136,604	1,675.77	1	418.94	41,176,427	32,625	5.19%	1	1,381,481	1,083.51
Idaho.....	5	3	T [3]	E	T	1,429	1,128,485	789.70	18	157.94	37,497,434	26,877	3.01%	9	1,040,512	728.14
Illinois.....	6.25	3	T [4]	T [4]	T [4]	12,763	7,195,445	563.77	37	90.20	441,372,577	34,721	1.63%	38	7,936,884	621.87
Indiana.....	6	-	E	E	T	6,272	5,001,049	797.36	17	132.89	188,064,673	30,204	2.66%	14	4,213,480	671.79
Iowa.....	5	2	E	E	T	2,966	1,721,763	580.50	35	116.10	91,712,120	31,058	1.88%	33	2,254,107	759.98
Kansas.....	5.3	3	T [3]	E	T	2,745	1,990,835	725.26	22	136.84	84,957,195	31,078	2.34%	21	2,050,562	747.02
Kentucky.....	6	-	E	E	T	4,173	2,594,976	621.85	31	103.64	112,925,244	27,265	2.30%	24	3,036,231	727.59
Louisiana.....	4	6.75	E [2]	E	T	4,524	2,861,435	632.50	30	158.13	123,020,641	27,297	2.33%	23	2,392,727	528.90
Maine.....	5	-	E	E	T	1,322	934,848	707.15	25	141.43	39,510,398	30,046	2.37%	18	1,299,252	982.79
Maryland.....	5	-	E	E	E	5,600	2,889,997	516.07	40	103.21	220,402,185	39,631	1.31%	43	5,661,492	1,010.98
Massachusetts.....	5	-	E	E	T	6,399	3,890,945	608.06	32	121.61	270,235,901	42,176	1.44%	42	9,690,270	1,514.34
Michigan.....	6	-	E	E	T	10,121	8,074,095	797.76	16	132.96	324,134,088	32,079	2.49%	17	6,924,224	684.14
Minnesota.....	6.5	1	E	E	E	5,133	4,203,736	818.96	13	125.99	184,413,901	36,184	2.28%	27	6,341,164	1,235.37
Mississippi.....	7	.25	T	E	T	2,921	2,587,970	885.99	9	126.57	71,122,091	24,518	3.64%	3	1,174,065	401.94
Missouri.....	4.225	4.125	T [4]	E	T	5,800	3,036,441	523.52	39	123.91	175,524,474	30,475	1.73%	36	4,014,574	692.17
Nebraska.....	5.5	1.5	E	E	T	1,759	1,516,705	862.25	11	156.77	56,523,179	32,341	2.68%	12	1,393,897	792.44
Nevada.....	4.25	3.5	E	E	T	2,415	2,255,055	933.77	6	219.71	78,822,134	33,787	2.86%	11	-	-
New Jersey.....	6+	-	E	E	E	8,718	6,552,200	751.57	20	125.26	361,524,402	41,626	1.81%	35	8,224,290	943.37
New Mexico.....	5	2.813	E	E	T	1,928	1,556,600	807.37	14	161.47	49,827,505	26,184	3.12%	8	1,086,015	563.29
New York.....	4	5	E	E	E	19,255	11,003,520	571.46	36	142.87	737,755,932	38,264	1.49%	41	28,100,047	1,459.36
North Carolina.....	4.5++	3	E [2,4]	E	T	8,683	4,602,082	530.01	38	117.78	250,426,537	29,322	1.84%	34	8,427,553	970.58
North Dakota.....	5	2.5	E	E	T	637	410,216	643.98	29	128.80	18,767,503	29,494	2.19%	29	242,008	379.92
Ohio.....	5.5	2	E	E	T	11,464	8,194,419	714.80	24	129.96	356,795,912	31,161	2.30%	24	9,434,452	822.96
Oklahoma.....	4.5	6	T [3]	E	T	3,548	1,660,825	468.10	42	104.02	98,095,384	27,840	1.69%	37	2,468,609	695.77
Pennsylvania.....	6	1	E	E	E	12,430	8,064,868	648.82	28	108.14	412,890,270	33,312	1.95%	32	8,275,589	665.78
Rhode Island.....	7	-	E	E	E	1,076	844,087	784.47	19	112.07	36,940,300	34,207	2.29%	26	998,042	927.55
South Carolina.....	5	2	T	E	T	4,255	2,903,274	682.32	27	136.46	114,121,015	27,185	2.54%	16	2,691,473	632.54

TABLE 27. -Continued

State	State sales tax rate as of 7/1/2006 [%]	Local maximum sales tax rate as of 7/1/2006* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2005 [1,000s]	General sales tax collections fiscal year 2005**			Per capita collections per 1 cent of tax [\$]	Personal income 2004		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2005	
				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	776	621,812	801.30	15	200.33	23,279,500	30,209	2.67%	13	-	-
Tennessee.....	7	2.75	T [4]	E	T	5,963	6,118,001	1,025.99	5	146.57	175,880,336	29,844	3.48%	5	155,333	26.05
Texas.....	6.25	2	E	E	E	22,860	16,356,284	715.50	23	114.48	690,587,968	30,732	2.37%	18	-	-
Utah.....	4.75	3.25	T	E	T	2,470	1,710,379	692.46	26	145.78	64,398,905	26,603	2.66%	14	1,926,697	780.04
Vermont.....	6	1	E	E	E	623	310,805	498.88	41	83.15	19,742,824	31,780	1.57%	40	500,464	803.31
Virginia.....	4	1	T [4]	E	E	7,567	3,093,725	408.84	45	102.21	270,521,697	36,160	1.14%	45	8,352,366	1,103.79
Washington.....	6.5	2.4	E	E	T	6,288	9,147,303	1,454.72	2	223.80	217,503,197	35,041	4.21%	2	-	-
West Virginia...	6	-	T [4]	E	T	1,817	1,095,341	602.83	33	100.47	46,749,648	25,792	2.34%	21	1,171,987	645.01
Wisconsin.....	5	1	E	E	T	5,536	4,039,450	729.67	21	145.93	177,026,243	32,166	2.28%	27	5,465,082	987.19
Wyoming.....	4	2	T [3]	E	T	509	522,262	1,026.06	4	256.51	17,341,215	34,279	3.01%	9	-	-
Total 45 states...	-	-	-	-	-	288,466	212,246,900	735.78 ^a	-	-	9,442,169,803	33,038 ^a	2.25% ^a	-	214,707,375	744.31 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2004 population estimates of the Bureau of the Census.

*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. telecommunications, lodging or meals, specific items, and services) 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 \$14,402,267 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 the 45 states levying a general state sales tax.

⁺New Jersey's rate increased to 7% effective July 15, 2006.

⁺⁺North Carolina's rate was reduced to 4.25% effective December 1, 2006; the sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for July 1, 2007.

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-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, March 28, 2006 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 [\$]	(-) OSBM Civil Penalty & Forfeiture Fund [\$]		Gross collections	Refunds	Net collections before transfers	Amount to General Fund
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%
2005-06.....	5,395,492,363	369,284,334	5,026,208,029	74,299,172	3,013,584	14,823,275	26,836,858	1,546,129	11,777,792	4,893,911,220	9.59%	19.15%	8.95%	9.31%

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. [The rate was reduced to 4.25% effective December 1, 2006; the sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for July 1, 2007.]
[See *Changes in State sales tax rate by year* section for information pertaining to various taxable items and applicable tax rates.]

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. Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund. [The exemption replaced the refund provision.]

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.
- 2005-06 \$53,898,653 municipal shares of the telecommunications tax; \$20,400,519 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):

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
1995-96	\$ 6,561,649	2000-01	\$ 12,206,053	2005-06	\$ 18,573,229

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 2005-06 \$8,263,629

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.

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 is 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 is taxable and subject to both the State and local rates under G.S. 105-164.13(50).]

Effective January 1, 2004, candy was exempted 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).]

2005-06

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).

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 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.

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article).

Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate).

Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).

Figure 28.1 State Sales and Use Tax Gross Collections and Refunds

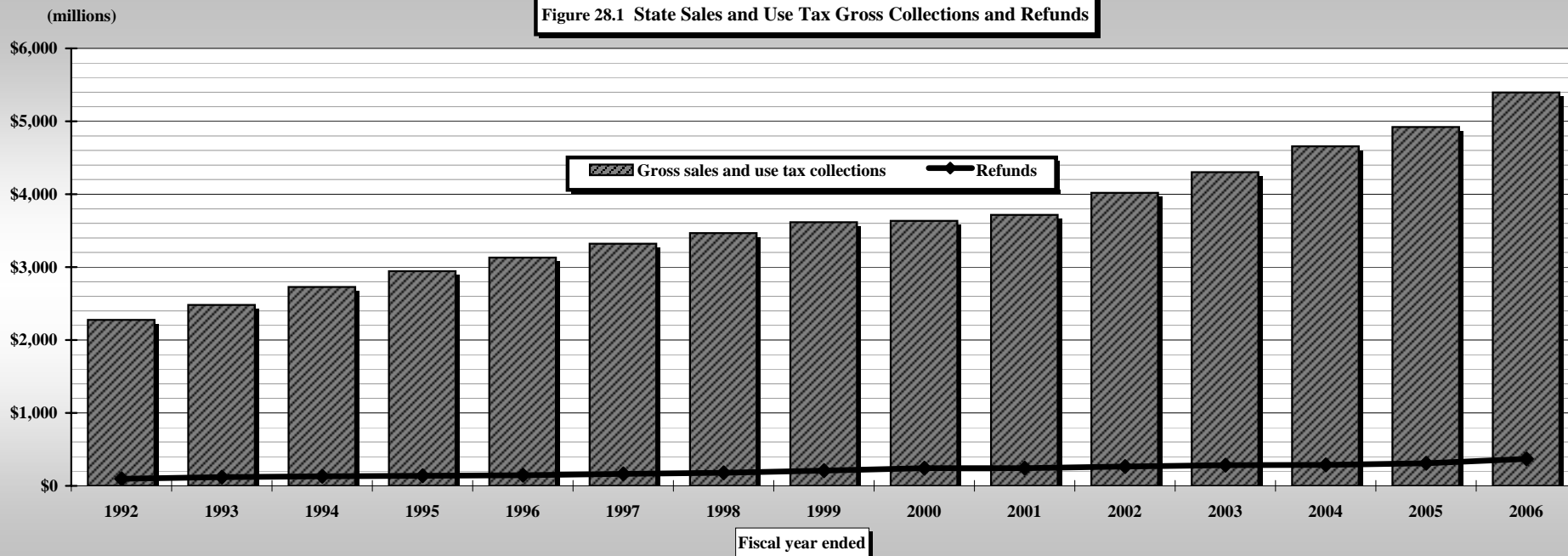


Figure 28.2
Year-Over-Year % Change in Gross Collections and Refunds

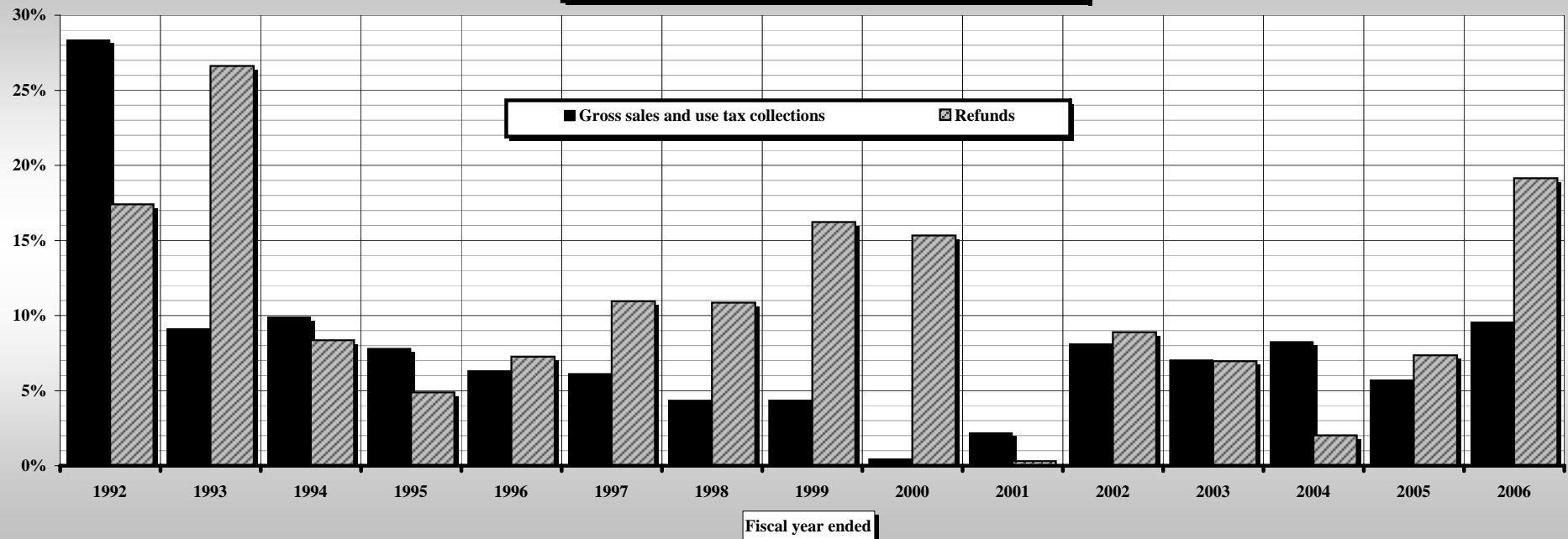


TABLE 29. STATE PER CAPITA GROSS SALES and USE TAX COLLECTIONS and PER CAPITA PERSONAL INCOME

	Fiscal year ended														
	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Per capita gross sales & use tax collections	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$453	\$483	\$517	\$553	\$576	\$621
Per capita personal income	\$17,677	\$18,842	\$19,575	\$20,400	\$21,295	\$22,320	\$23,530	\$24,743	\$25,560	\$27,068	\$27,493	\$27,510	\$27,919	\$29,579	\$31,029
Per capita sales & use collections as % of per capita personal income	1.90%	1.91%	1.98%	2.01%	2.00%	1.98%	1.92%	1.87%	1.76%	1.67%	1.76%	1.88%	1.98%	1.95%	2.00%

[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 1991 is paired with tax collections for fiscal year 1991-92.

Source of per capita personal income and population: Bureau of Economic Analysis. Table SAI-3, released September 2006.

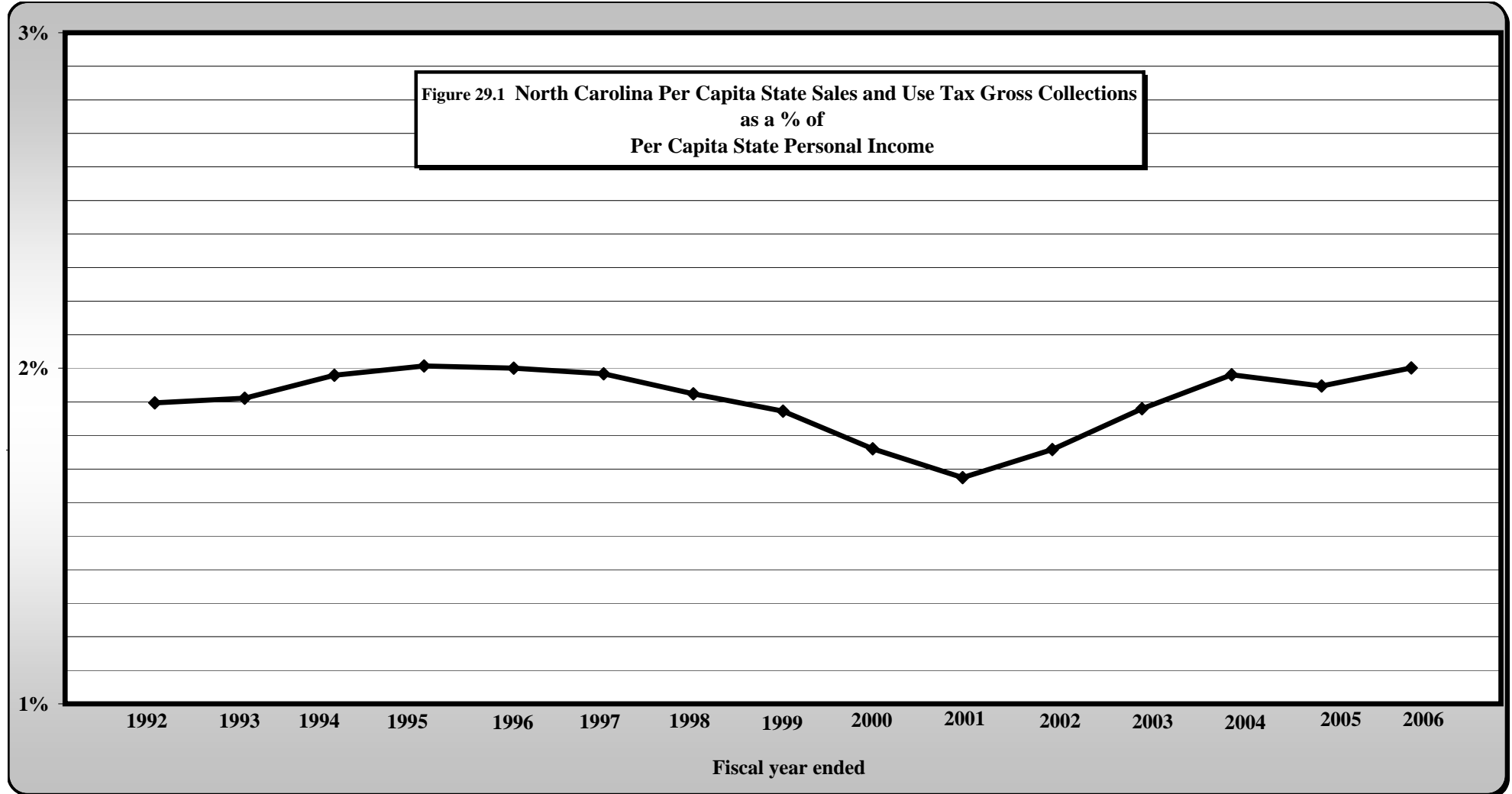


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE
PER ONE CENT OF TAX

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 [\$]
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
2005-06.....	5,374,153,110	4,501,260,261	"	1,000,280,000

[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 transactions subject to rates less than the general rate (preferential rates) and those subject to the *combined general rate* (telecommunications services, spirituous liquor, direct-to-home satellite service, and cable service) 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 was reduced to 4.25% effective December 1, 2006; the sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for 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.]

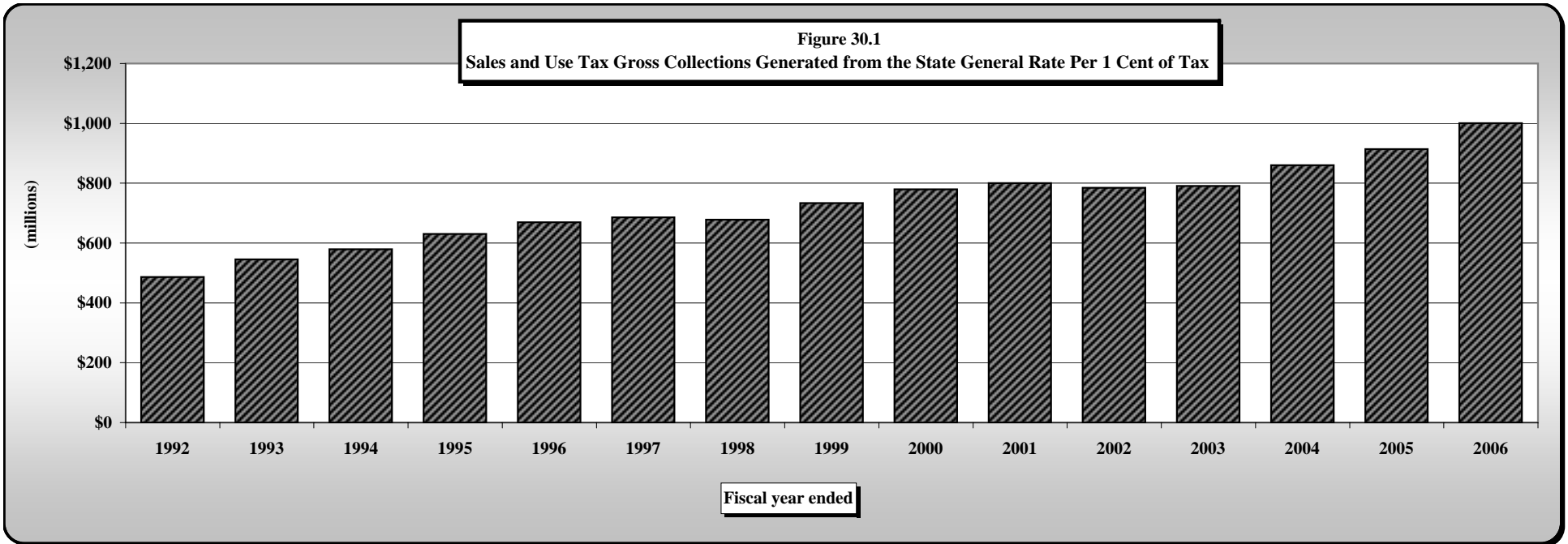


Figure 31.1 State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

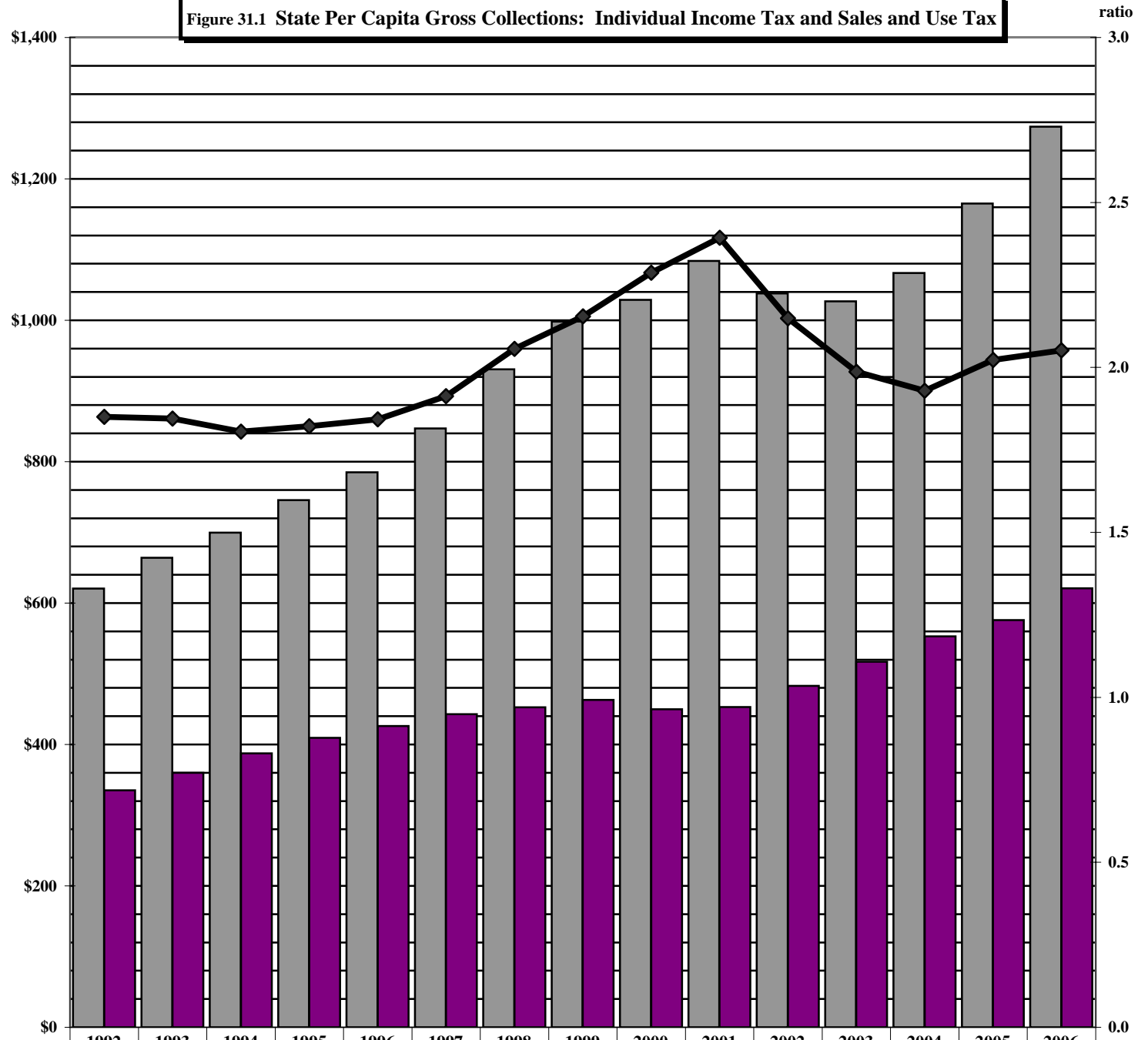


Table 31. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Fiscal year ended	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Per capita gross individual income tax collections	\$620	\$664	\$700	\$746	\$785	\$847	\$931	\$998	\$1,029	\$1,084	\$1,038	\$1,027	\$1,067	\$1,165	\$1,274
Per capita gross sales & use tax collections	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$453	\$483	\$517	\$553	\$576	\$621
Ratio of per capita income tax to per capita sales & use tax	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	2.1

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

Business groups	Fiscal year									
	1991-1992		1992-1993		1993-1994		1994-1995		1995-1996	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	75,404,501	3.3%	81,978,961	3.3%	86,570,012	3.2%	92,768,198	3.2%	95,450,439	3.1%
Automotive:	136,953,451	6.1%	140,374,492	5.7%	151,491,739	5.6%	161,916,368	5.5%	175,564,895	5.6%
Motor vehicle dealers.....	19,834,347	0.9%	20,330,625	0.8%	22,458,124	0.8%	24,794,511	0.8%	26,571,412	0.9%
Airplanes, boats - (3%) rate.....	23,487,492	1.0%	20,786,371	0.8%	7,406,254	0.3%	9,657,427	0.3%	11,112,787	0.4%
Manufactured home (mobile home) dealers.....	532,373	0.0%	507,674	0.0%	730,017	0.0%	915,889	0.0%	942,307	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]		14,384,749	0.5%	15,483,706	0.5%	16,748,017	0.5%
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]	
Other automotive.....	93,099,239	4.1%	98,749,822	4.0%	106,512,595	3.9%	111,064,835	3.8%	120,190,372	3.9%
Food.....	556,169,462	24.6%	593,886,077	24.1%	629,357,489	23.2%	662,838,679	22.7%	701,781,868	22.6%
Furniture.....	88,455,439	3.9%	100,672,961	4.1%	113,779,238	4.2%	120,967,820	4.1%	125,592,766	4.0%
General merchandise.....	394,452,528	17.5%	436,756,541	17.7%	477,256,954	17.6%	521,898,188	17.8%	578,134,287	18.6%
Lumber and building material.....	173,406,173	7.7%	205,242,906	8.3%	246,361,024	9.1%	283,387,255	9.7%	295,341,240	9.5%
Utility services..... [includes liquor and satellite effective 2001-02]	274,291,101	12.1%	279,161,417	11.3%	312,209,380	11.5%	307,728,433	10.5%	329,155,356	10.6%
Unclassified.....	300,069,424	13.3%	337,526,708	13.7%	364,945,222	13.4%	402,090,764	13.7%	501,794,371	16.1%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	37,375,994	1.7%	39,798,801	1.6%	41,471,029	1.5%	44,376,737	1.5%	46,341,333	1.5%
Total retail.....	2,036,578,073	90.1%	2,215,398,864	89.8%	2,423,442,087	89.3%	2,597,972,442	88.8%	2,849,156,555	91.6%
8% Highway use tax - motor vehicle leasing.....	17,813,886	0.8%	20,189,023	0.8%	22,070,026	0.8%	25,272,634	0.9%	29,737,767	1.0%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	810,346	0.0%	1,191,022	0.0%	1,056,984	0.0%	1,120,985	0.0%	425,522	0.0%
Use tax (see note).....	204,790,362	9.1%	231,558,987	9.4%	267,421,582	9.9%	300,062,300	10.3%	232,305,760	7.5%
Total retail and use tax (licenses when applicable)	2,259,992,667	100.0%	2,468,337,897	100.0%	2,713,990,677	100.0%	2,924,428,360	100.0%	3,111,625,603	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	1996-1997		1997-1998		1998-1999		1999-2000		2000-2001	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	96,246,850	2.9%	100,886,318	2.9%	97,797,118	2.7%	101,312,348	2.8%	103,360,801	2.8%
Automotive:	179,432,550	5.4%	182,729,329	5.3%	194,445,894	5.4%	199,762,787	5.5%	200,666,251	5.4%
Motor vehicle dealers.....	27,656,981	0.8%	28,890,773	0.8%	30,580,041	0.9%	30,114,110	0.8%	29,838,988	0.8%
Airplanes, boats - (3%) rate.....	9,246,368	0.3%	11,130,350	0.3%	10,757,869	0.3%	10,803,837	0.3%	10,816,022	0.3%
Manufactured home (mobile home) dealers.....	872,889	0.0%	1,182,115	0.0%	1,433,685	0.0%	1,583,215	0.0%	1,794,168	0.0%
Manufactured home (mobile home)-(2%) rate..... [see notes for applicable rates]	17,075,679	0.5%	17,368,139	0.5%	20,152,619	0.6%	19,389,423	0.5%	15,764,953	0.4%
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.....	124,580,633	3.8%	124,157,952	3.6%	131,521,680	3.7%	137,872,202	3.8%	142,452,120	3.9%
Food.....	715,500,403	21.7%	740,721,893	21.5%	672,949,487	18.7%	524,284,128	14.5%	544,829,232	14.8%
Furniture.....	134,629,117	4.1%	142,354,550	4.1%	152,953,893	4.3%	154,258,498	4.3%	147,154,473	4.0%
General merchandise.....	616,428,509	18.7%	625,352,352	18.2%	684,542,657	19.0%	715,701,673	19.8%	739,689,728	20.0%
Lumber and building material.....	329,716,424	10.0%	342,385,447	9.9%	379,355,975	10.5%	402,377,626	11.1%	398,824,508	10.8%
Utility services..... [includes liquor and satellite effective 2001-02]	338,718,853	10.3%	351,593,637	10.2%	366,961,469	10.2%	375,669,973	10.4%	382,383,571	10.4%
Unclassified.....	630,798,541	19.1%	693,807,982	20.1%	771,872,702	21.5%	840,673,522	23.3%	879,966,505	23.8%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	50,320,348	1.5%	54,697,552	1.6%	52,009,309	1.4%	54,188,149	1.5%	54,284,377	1.5%
Total retail.....	3,091,791,595	93.7%	3,234,529,060	93.9%	3,372,888,504	93.8%	3,368,228,704	93.3%	3,451,159,446	93.5%
8% Highway use tax - motor vehicle leasing.....	32,388,443	1.0%	31,112,642	0.9%	35,398,039	1.0%	31,320,520	0.9%	25,710,847	0.7%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	1,025,185	0.0%	1,103,852	0.0%	20,557	0.0%	-	-	-	-
Use tax (see note).....	173,143,800	5.2%	178,177,998	5.2%	187,927,990	5.2%	209,335,666	5.8%	213,868,145	5.8%
Total retail and use tax (licenses when applicable)	3,298,349,023	100.0%	3,444,923,553	100.0%	3,596,235,091	100.0%	3,608,884,890	100.0%	3,690,738,438	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%	157,105,070	2.9%
Automotive:	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%	268,416,687	5.0%
Motor vehicle dealers.....	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%	42,583,989	0.8%
Airplanes, boats - (3%) rate.....	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%	11,335,806	0.2%
Manufactured home (mobile home) dealers.....	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%	2,626,920	0.0%
Manufactured home (mobile home)-(2%) rate.....	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%	5,572,123	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]		2,385,872	0.1%	7,032,204	0.1%	6,203,637	0.1%
Other automotive.....	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%	200,094,212	3.7%
Food.....	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%	783,417,598	14.6%
Furniture.....	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%	198,490,297	3.7%
General merchandise.....	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%	1,089,864,576	20.3%
Lumber and building material.....	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%	665,026,475	12.4%
Utility services.....	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%	763,745,628	14.2%
[includes liquor and satellite effective 2001-02]										
Unclassified.....	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%	1,362,051,125	25.3%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%	36,214,021	0.7%
[see notes for changes in 2005-06]										
Total retail.....	3,967,811,018	99.3%	4,261,420,849	99.3%	4,582,024,720	99.1%	4,851,024,149	99.1%	5,324,331,477	99.1%
8% Highway use tax - motor vehicle leasing.....	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%	49,821,633	0.9%
Wholesale licenses.....	-	-	-	-	-	-	-	-	-	-
[Repealed for taxes paid on or after July 1, 1998.]										
Use tax (see note).....	-	-	-	-	-	-	-	-	-	-
Total retail and use tax (licenses when applicable)	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	100.0%	5,374,153,110	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%. [The rate was reduced to 4.25% effective December 1, 2006; the sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for July 1, 2007.]

Use tax category:

Amounts shown for 1991-92 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.

1%, 2%, 2.5%, and 3% tax 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 is 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).]

2005-06 Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).

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 is taxable and subject to both the State and local rates under G.S. 105-164.13(50).]

Effective January 1, 2004, candy was exempted 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).]

2005-06 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, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

2005-06 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 1991-92

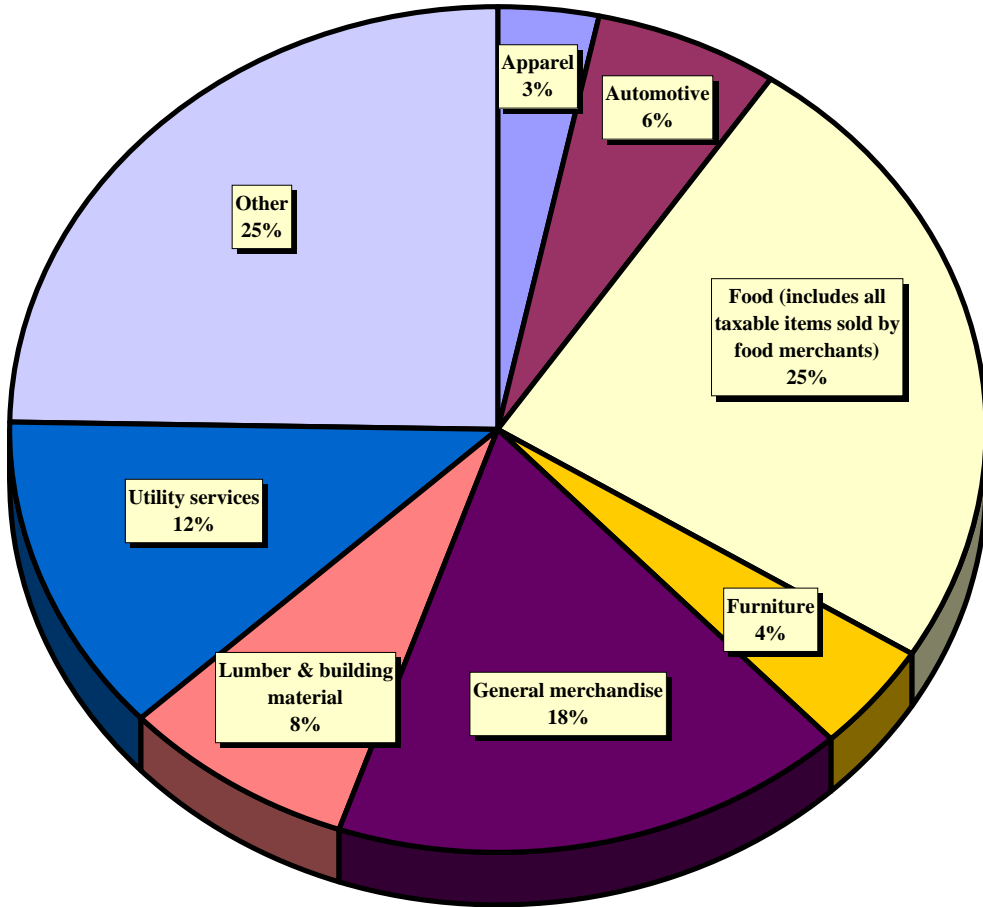
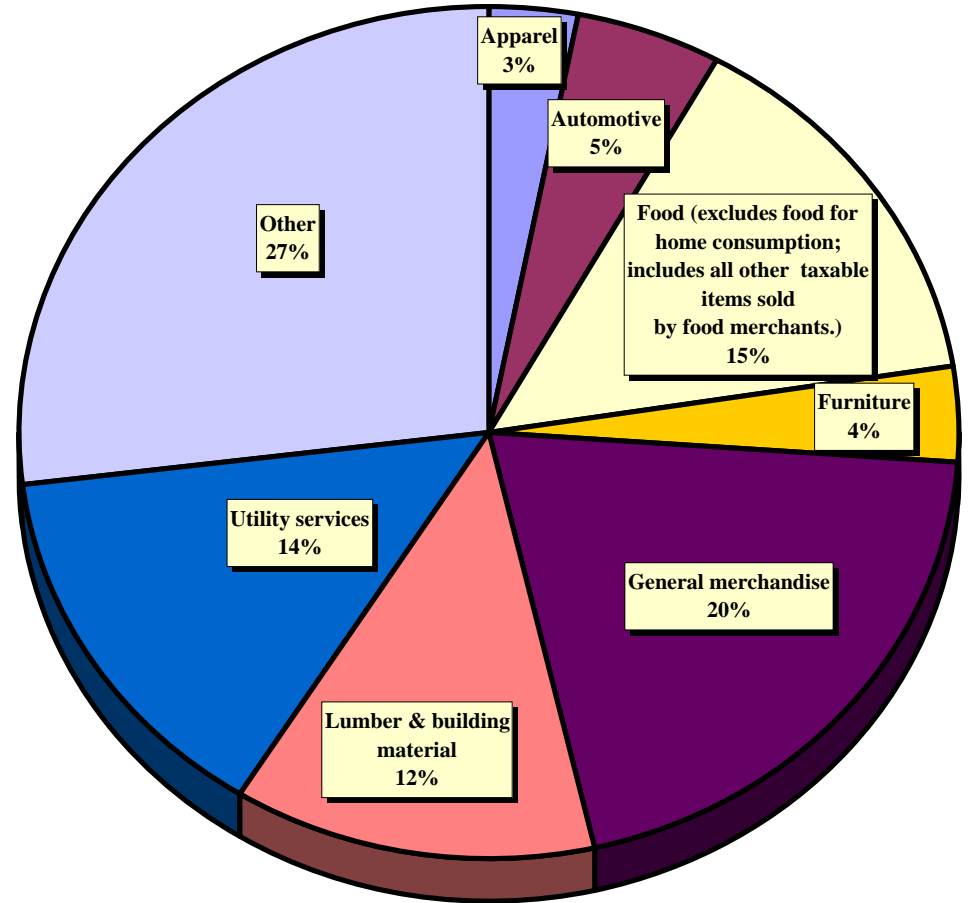


Figure 32.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2005-06



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 1991-92, but not during 2005-06.

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
2005-06.....	4,028,153	2,149,603	6,177,757	212,329,737	118,217,934	330,547,671	117,531,791	61,947,781	179,479,572	35,394,652	11,453,572	46,848,225	369,284,334	193,768,891	563,053,225

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
G.S. 105-164.14(e)	1994-95	11,091,410
Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund.	1995-96	8,459,963
[The exemption replaced the refund provision.]	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
	2005-06	3,013,584

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

[Refunds are combined State and County taxes]

Fiscal year	Counties [\$]	Municipalities [\$]	Public Schools ^a [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	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
2005-06.....	39,130,085	50,863,093	65,346,833	5,529,512	8,089,712	10,520,337	24,139,562	179,479,572

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 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
2005-06.....	4,028,153	2,149,603	6,177,757	212,329,737	118,217,934	330,547,671	117,531,791	61,947,781	179,479,572	35,394,652	11,453,572	46,848,225	369,284,334	193,768,891	563,053,225

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
G.S. 105-164.14(e)	1994-95	11,091,410
Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund.	1995-96	8,459,963
[The exemption replaced the refund provision.]	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
	2005-06	3,013,584

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

[Refunds are combined State and County taxes]

Fiscal year	Counties [\$]	Municipalities [\$]	Public Schools ^a [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	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
2005-06.....	39,130,085	50,863,093	65,346,833	5,529,512	8,089,712	10,520,337	24,139,562	179,479,572

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]

I. Nonprofit Refunds By Size Of Refund

Size of Refund	Fiscal year 2003-04 ^R				Fiscal year 2004-05 ^R				Fiscal year 2005-06			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% 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%	8,289	87.63%	15,637,046	4.73%
\$10,001 - \$50,000	761	7.95%	16,020,770	6.23%	886	9.19%	17,999,637	6.02%	837	8.85%	17,638,177	5.34%
\$50,001 - \$100,000	127	1.33%	8,851,079	3.44%	120	1.24%	8,190,351	2.74%	147	1.55%	10,310,240	3.12%
\$100,001 - \$500,000	109	1.14%	24,192,123	9.40%	130	1.35%	25,340,491	8.47%	118	1.25%	23,486,648	7.11%
\$500,001 - \$1,000,000	20	0.21%	13,682,039	5.32%	22	0.23%	15,661,775	5.24%	26	0.27%	18,216,058	5.51%
\$1,000,001 +	34	0.36%	180,061,902	69.99%	37	0.38%	216,478,319	72.38%	42	0.44%	245,259,502	74.20%
Total	9,568	100.00%	257,272,378	100.00%	9,644	100.00%	299,065,983	100.00%	9,459	100.00%	330,547,671	100.00%

Detail may not add to totals due to rounding.

^R Revised due to refinement in refund processing.

II. Nonprofit Refunds Of \$100,001 Or More By Type Of Claimant

Nonprofit Entity Type	Fiscal year 2003-04 ^R				Fiscal year 2004-05 ^R				Fiscal year 2005-06			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% 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%	85	45.70%	219,121,207	76.36%
Educational institutions:												
Collegiate institutions	15	9.20%	39,792,494	18.26%	24	12.70%	49,624,545	19.27%	26	13.98%	48,522,414	16.91%
Elementary, secondary institutions	8	4.91%	1,463,994	0.67%	11	5.82%	2,274,013	0.88%	6	3.23%	1,091,641	0.38%
Churches, orphanages, and other religious institutions	12	7.36%	2,299,304	1.06%	15	7.94%	2,710,671	1.05%	22	11.83%	5,852,296	2.04%
Charitable and other institutions	20	12.27%	4,954,932	2.27%	27	14.29%	6,301,189	2.45%	25	13.44%	7,031,209	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%	22	11.83%	5,343,443	1.86%
Total	163	100.00%	217,936,065	100.00%	189	100.00%	257,480,586	100.00%	186	100.00%	286,962,209	100.00%

Detail may not add to totals due to rounding.

^R Revised due to refinement in refund processing.

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).

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%.

[The rate was reduced to 4.25% effective December 1, 2006; the sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for July 1, 2007.]

Other use tax category: Amounts shown for 1991-92 through 2000-01 reflect use taxes generated from sales of manufactured homes; airplanes and boats are included in this category for 1991-92 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 is taxable and subject to both the State and local rates under G.S. 105-164.13(50). Effective January 1, 2004, candy was exempted 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 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 spirituous liquor 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 are taxable being subject to both the State general rate of tax and local rates.

Changes in State 1% and 3% rates in 2005-06:

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).

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.

Figure 36A.1 State Sales and Use Tax Gross Collections: Five Highest Ranked Counties for 1991-92 and 2005-06

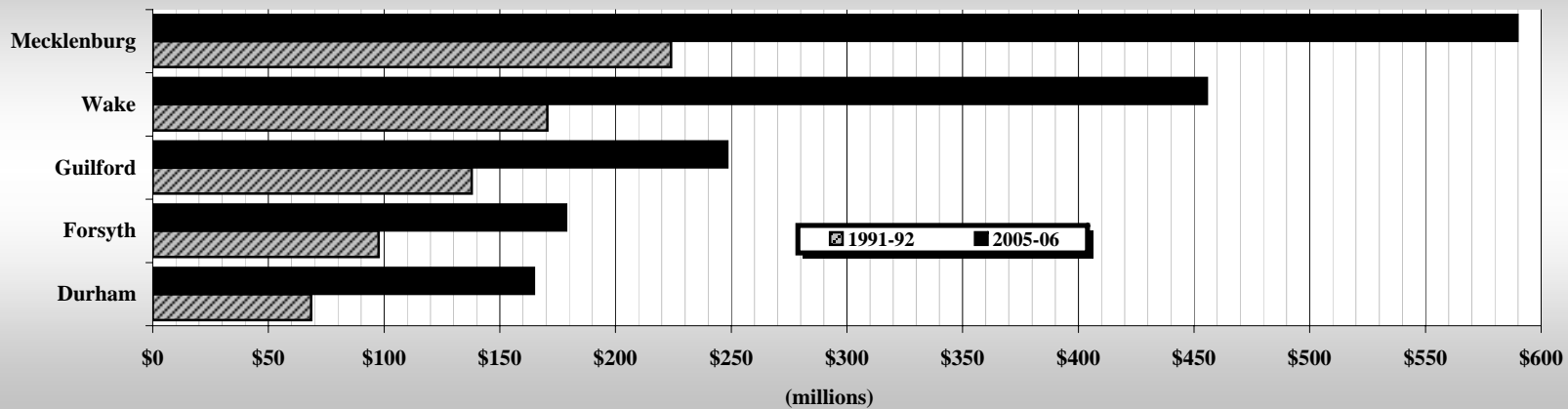


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	Year-over-year % change													
	93/92	94/93	95/94	96/95	97/96	98/97	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05
Alamance.....	8.4%	10.8%	5.7%	8.7%	5.0%	0.3%	1.4%	-4.7%	2.0%	4.0%	0.6%	10.6%	4.5%	7.9%
Alexander.....	7.8%	1.4%	5.1%	7.6%	1.9%	6.0%	-3.7%	-12.7%	3.1%	6.6%	10.6%	6.0%	5.7%	0.6%
Alleghany.....	8.0%	1.4%	17.4%	-1.7%	2.5%	6.8%	1.6%	-9.7%	-2.9%	-1.4%	9.5%	15.4%	12.3%	14.2%
Anson.....	5.1%	1.0%	3.7%	6.1%	3.2%	0.5%	-8.5%	-10.2%	4.6%	10.7%	5.9%	5.5%	2.1%	9.2%
Ashe.....	2.1%	4.1%	6.2%	2.9%	5.2%	3.1%	-1.6%	-4.9%	-5.7%	21.8%	14.6%	10.6%	2.5%	4.2%
Avery.....	9.1%	14.4%	12.6%	2.7%	8.2%	4.7%	-4.2%	-0.4%	1.0%	5.1%	4.9%	2.6%	5.3%	9.2%
Beaufort.....	13.3%	9.0%	3.4%	3.6%	2.7%	1.8%	-1.1%	-1.1%	-2.1%	2.3%	2.6%	10.3%	13.7%	-0.3%
Bertie.....	8.3%	1.5%	0.7%	-1.3%	-4.2%	-1.9%	-11.9%	-13.1%	-1.3%	3.1%	16.6%	11.6%	11.3%	40.6%
Bladen.....	13.3%	3.5%	8.7%	4.3%	0.3%	-2.5%	-1.5%	-9.5%	13.3%	-0.2%	8.3%	5.9%	1.0%	-2.3%
Brunswick.....	15.3%	11.0%	9.4%	11.6%	5.1%	7.5%	2.8%	-1.7%	5.5%	8.4%	9.7%	10.5%	10.5%	11.3%
Buncombe.....	9.4%	9.4%	8.6%	5.4%	2.3%	3.9%	1.5%	-1.5%	3.5%	7.0%	5.1%	7.2%	10.2%	8.8%
Burke.....	8.0%	9.8%	8.2%	6.3%	1.0%	2.2%	-1.7%	-6.1%	0.2%	1.2%	2.4%	10.3%	0.1%	2.8%
Cabarrus.....	5.2%	11.2%	13.4%	6.2%	5.9%	8.2%	5.3%	14.6%	9.4%	8.1%	8.5%	10.9%	12.0%	7.6%
Caldwell.....	5.3%	7.1%	7.4%	0.8%	5.9%	-0.9%	-0.1%	-6.2%	-0.5%	6.6%	3.0%	7.8%	1.2%	4.7%
Camden.....	19.5%	8.8%	8.1%	2.4%	15.0%	3.1%	4.8%	0.1%	17.6%	12.2%	31.1%	1.1%	8.7%	56.7%
Carteret.....	11.5%	8.3%	10.6%	5.4%	5.9%	1.4%	0.8%	-3.0%	-0.3%	7.9%	10.6%	10.8%	7.1%	9.6%
Caswell.....	9.3%	7.0%	9.2%	0.4%	8.4%	-5.5%	2.5%	-13.3%	8.8%	-6.4%	1.3%	11.2%	8.3%	-4.5%
Catawba.....	9.6%	12.4%	8.9%	3.0%	5.7%	3.3%	2.3%	-2.0%	1.5%	3.5%	3.0%	6.9%	5.2%	5.8%
Chatham.....	11.8%	5.3%	9.4%	6.8%	4.4%	0.8%	1.1%	-6.7%	9.6%	8.8%	7.1%	9.5%	5.0%	2.1%
Cherokee.....	14.1%	12.0%	9.1%	7.0%	8.4%	-2.5%	2.9%	-5.4%	4.6%	12.2%	9.2%	5.3%	9.7%	12.9%
Chowan.....	5.3%	13.2%	6.6%	-7.6%	0.7%	1.7%	-8.7%	-7.9%	1.5%	3.7%	3.1%	16.5%	-0.3%	11.2%
Clay.....	5.2%	8.7%	15.2%	-1.1%	15.8%	-5.6%	9.5%	-0.7%	1.8%	22.2%	4.9%	16.9%	16.3%	6.6%
Cleveland.....	6.0%	10.4%	8.8%	3.0%	1.8%	5.2%	-4.7%	-2.2%	-9.7%	3.7%	5.8%	4.8%	5.0%	3.9%
Columbus.....	9.6%	2.3%	3.4%	4.7%	2.1%	-2.7%	-0.5%	-8.7%	-1.5%	0.5%	5.5%	8.6%	8.1%	2.6%
Craven.....	8.7%	6.6%	3.2%	3.5%	7.2%	1.1%	-1.1%	-3.5%	-0.4%	5.7%	9.0%	12.2%	7.4%	9.7%
Cumberland.....	12.2%	7.2%	4.6%	4.3%	2.2%	-1.2%	0.8%	-5.3%	-2.1%	7.2%	7.5%	11.9%	7.3%	3.9%
Currituck.....	25.3%	29.1%	15.0%	8.7%	9.7%	17.4%	6.0%	3.5%	9.2%	7.6%	21.6%	11.5%	3.8%	10.1%
Dare.....	14.8%	13.2%	9.6%	4.7%	5.0%	10.1%	7.1%	1.0%	10.2%	16.1%	15.2%	7.4%	6.2%	3.5%
Davidson.....	8.6%	6.0%	7.9%	1.5%	2.6%	5.7%	1.6%	-5.6%	0.5%	1.3%	2.1%	15.0%	6.4%	5.2%
Davie.....	5.2%	-0.3%	5.4%	4.1%	7.3%	0.8%	4.7%	2.2%	11.7%	-3.8%	-4.5%	6.7%	9.9%	16.5%
Duplin.....	7.4%	2.8%	7.4%	6.8%	9.3%	-3.1%	-5.6%	-5.7%	-2.2%	2.9%	7.4%	7.4%	10.0%	9.0%
Durham.....	11.2%	12.2%	7.2%	11.9%	1.2%	10.5%	7.9%	2.5%	2.1%	4.0%	5.5%	4.5%	6.8%	3.9%
Edgecombe.....	3.0%	-0.3%	-0.2%	2.9%	5.2%	-1.8%	-4.0%	-2.0%	-1.0%	-1.7%	9.9%	6.2%	3.0%	0.5%
Forsyth.....	7.7%	6.7%	9.2%	3.2%	2.8%	2.1%	0.8%	-2.1%	0.0%	5.8%	7.2%	7.4%	6.8%	4.8%
Franklin.....	14.5%	14.0%	14.6%	8.0%	6.6%	5.0%	11.1%	1.5%	2.5%	8.2%	3.4%	21.3%	14.6%	19.6%
Gaston.....	6.6%	9.4%	7.6%	4.4%	-2.1%	1.9%	1.3%	-5.9%	-1.7%	8.3%	6.9%	5.7%	6.1%	-0.5%
Gates.....	22.9%	2.8%	3.2%	13.9%	-3.4%	-3.5%	-13.5%	-19.6%	-9.1%	0.4%	-0.4%	20.1%	13.4%	0.7%
Graham.....	18.7%	-0.5%	1.0%	0.5%	-2.3%	-3.6%	-6.0%	-8.4%	0.9%	20.5%	-5.7%	25.0%	4.9%	14.7%
Granville.....	11.9%	3.6%	4.9%	2.7%	14.1%	-3.4%	-0.9%	-7.9%	1.4%	5.8%	6.4%	14.7%	3.5%	8.5%
Greene.....	8.3%	5.0%	9.3%	8.8%	5.1%	-15.5%	-8.0%	-11.5%	4.6%	-3.7%	7.1%	13.2%	11.1%	1.6%
Guilford.....	9.4%	9.8%	9.4%	4.2%	0.9%	7.8%	3.2%	-1.7%	2.0%	-2.3%	2.9%	5.2%	8.3%	1.9%
Halifax.....	3.9%	0.9%	5.2%	5.5%	0.5%	1.9%	-3.0%	-7.4%	-5.1%	1.3%	3.1%	8.5%	10.7%	1.5%
Harnett.....	14.3%	5.9%	8.1%	6.5%	6.8%	-2.7%	-0.5%	-6.4%	1.3%	5.0%	3.2%	13.6%	12.2%	5.7%
Haywood.....	9.6%	6.4%	2.8%	9.6%	-1.3%	2.1%	1.6%	-7.7%	2.2%	9.1%	5.1%	9.1%	2.1%	10.6%
Henderson.....	4.4%	6.6%	7.8%	2.9%	6.6%	7.2%	-2.5%	-0.4%	5.8%	6.4%	13.8%	10.0%	4.9%	1.3%
Hertford.....	6.6%	12.5%	3.7%	11.5%	-6.8%	0.1%	0.5%	20.0%	-13.4%	-7.3%	6.3%	9.3%	8.1%	0.6%
Hoke.....	11.1%	9.9%	6.7%	2.7%	-1.2%	2.6%	-4.7%	-13.2%	0.0%	4.4%	16.1%	10.0%	16.3%	14.3%
Hyde.....	5.2%	9.5%	6.2%	5.4%	5.4%	11.6%	5.6%	-1.2%	13.1%	11.0%	8.9%	-2.7%	1.2%	4.1%
Iredell.....	9.2%	11.5%	10.2%	7.7%	4.3%	3.4%	4.0%	1.0%	3.5%	8.3%	13.4%	16.1%	12.3%	11.8%
Jackson.....	6.8%	-22.4%	10.0%	10.5%	17.4%	4.7%	1.1%	-0.3%	4.8%	8.1%	7.0%	4.2%	9.6%	5.7%

TABLE 36B. -Continued

County	Year-over-year % change														
	93/92	94/93	95/94	96/95	97/96	98/97	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	
Johnston.....	6.5%	15.5%	6.7%	5.2%	8.1%	5.0%	4.6%	0.4%	1.1%	4.8%	8.9%	18.9%	10.0%	6.7%	
Jones.....	15.1%	-0.6%	-10.6%	-19.5%	-8.2%	-3.5%	0.7%	2.6%	9.3%	13.5%	5.3%	15.1%	2.1%	-2.1%	
Lee.....	12.2%	8.6%	5.4%	1.1%	7.1%	-0.6%	1.9%	-5.8%	2.8%	2.0%	4.6%	13.4%	6.6%	4.7%	
Lenoir.....	8.3%	8.4%	7.2%	2.4%	0.6%	-2.6%	-7.1%	0.3%	-1.9%	7.0%	-3.1%	7.5%	0.7%	6.1%	
Lincoln.....	6.9%	7.9%	7.0%	10.1%	3.7%	5.0%	2.0%	-0.2%	1.1%	4.4%	2.4%	12.2%	6.4%	8.8%	
Macon.....	8.9%	7.6%	10.4%	7.0%	2.9%	6.0%	4.5%	3.6%	1.3%	6.1%	8.3%	8.6%	9.9%	6.2%	
Madison.....	4.8%	9.6%	-1.3%	-1.6%	2.5%	-4.3%	-3.8%	-6.3%	4.9%	12.0%	11.4%	-3.3%	6.0%	19.0%	
Martin.....	9.9%	2.6%	2.7%	-1.2%	5.5%	-6.8%	-4.6%	1.7%	-1.6%	-0.5%	-16.2%	9.2%	-6.0%	6.0%	
McDowell.....	9.3%	6.8%	5.9%	3.4%	3.2%	1.0%	0.0%	-10.2%	-3.1%	5.5%	2.0%	9.3%	16.1%	6.9%	
Mecklenburg...	10.9%	10.7%	10.0%	10.6%	9.1%	8.1%	5.0%	0.1%	2.9%	0.6%	3.9%	8.7%	8.4%	12.2%	
Mitchell.....	6.4%	-4.1%	3.9%	3.7%	6.7%	0.4%	-6.9%	6.3%	18.6%	6.8%	5.6%	4.2%	6.9%	-1.5%	
Montgomery...	11.1%	11.9%	10.5%	-1.5%	2.8%	-4.2%	4.1%	-7.1%	17.0%	6.6%	-1.8%	8.0%	12.0%	-6.5%	
Moore.....	11.9%	8.0%	12.3%	2.4%	7.1%	6.3%	4.3%	-1.6%	-3.1%	3.7%	7.2%	7.9%	8.4%	8.6%	
Nash.....	9.3%	8.8%	8.8%	4.2%	6.0%	3.6%	-0.1%	-1.6%	-4.9%	-1.4%	0.7%	7.9%	1.7%	7.1%	
New Hanover...	9.2%	8.7%	10.3%	7.3%	8.1%	4.0%	1.8%	0.9%	2.7%	6.2%	6.0%	9.4%	9.4%	11.2%	
Northampton...	5.3%	5.4%	3.7%	3.9%	3.2%	-6.1%	1.1%	-4.7%	3.3%	1.5%	-6.5%	17.7%	-6.1%	24.5%	
Onslow.....	6.9%	8.0%	8.1%	9.1%	10.8%	-2.0%	-2.7%	-3.4%	2.0%	9.5%	11.5%	20.1%	11.3%	5.2%	
Orange.....	10.0%	10.6%	7.0%	-1.5%	1.0%	7.0%	4.9%	-1.6%	6.6%	3.6%	5.7%	7.9%	-1.1%	7.6%	
Pamlico.....	12.1%	4.5%	4.9%	5.2%	13.5%	3.1%	-6.8%	-14.6%	0.8%	6.3%	6.7%	9.4%	12.4%	19.1%	
Pasquotank.....	6.0%	3.1%	4.0%	3.1%	6.4%	5.5%	-1.7%	-4.7%	2.1%	4.2%	6.0%	16.9%	3.6%	9.2%	
Pender.....	19.8%	19.6%	7.7%	4.6%	10.6%	3.0%	-4.5%	-7.3%	2.2%	6.0%	16.2%	17.0%	13.4%	25.8%	
Perquimans.....	5.9%	20.4%	17.6%	7.8%	5.7%	-7.6%	-11.1%	-17.1%	5.8%	6.2%	28.3%	15.3%	3.0%	13.4%	
Person.....	9.9%	13.7%	6.9%	3.3%	5.4%	1.8%	-1.2%	-5.7%	5.2%	8.6%	9.7%	6.4%	10.0%	2.2%	
Pitt.....	9.7%	10.3%	10.5%	5.2%	10.0%	8.6%	2.3%	-2.9%	-3.7%	2.5%	13.3%	11.5%	3.4%	0.6%	
Polk.....	7.7%	9.6%	13.6%	4.0%	2.0%	-3.3%	2.7%	-10.4%	4.7%	8.3%	1.8%	6.8%	6.4%	7.4%	
Randolph.....	6.7%	6.7%	8.8%	7.1%	2.2%	2.7%	-0.7%	-1.2%	5.7%	1.6%	3.3%	8.8%	1.4%	2.6%	
Richmond.....	8.7%	4.3%	3.4%	2.1%	1.4%	2.1%	-2.9%	-6.4%	0.5%	2.0%	0.4%	4.4%	12.5%	-2.8%	
Robeson.....	9.3%	8.5%	8.1%	4.7%	0.9%	1.2%	-3.6%	-5.9%	1.9%	5.9%	5.3%	6.7%	5.8%	4.7%	
Rockingham....	6.4%	5.0%	3.0%	0.8%	0.5%	1.8%	1.6%	-9.9%	-3.9%	3.1%	-0.2%	5.2%	6.0%	9.1%	
Rowan.....	3.4%	2.5%	4.9%	3.1%	4.0%	5.0%	2.2%	-4.1%	-1.4%	4.2%	2.1%	-0.2%	7.7%	1.2%	
Rutherford.....	5.4%	6.7%	2.2%	1.3%	1.2%	1.6%	-3.1%	-4.5%	3.9%	0.5%	6.2%	7.8%	0.5%	5.6%	
Sampson.....	10.3%	9.1%	9.4%	7.8%	5.0%	3.0%	-0.3%	-0.8%	-2.4%	2.5%	1.4%	13.3%	5.7%	5.3%	
Scotland.....	6.9%	7.7%	13.7%	9.4%	2.2%	-0.4%	-4.0%	-11.0%	-2.7%	1.6%	6.7%	9.7%	6.6%	1.7%	
Stanly.....	8.7%	8.8%	9.2%	3.7%	7.2%	1.5%	4.3%	-5.1%	0.1%	3.9%	4.1%	-0.3%	12.5%	3.5%	
Stokes.....	9.1%	6.7%	9.8%	-0.6%	3.4%	-2.4%	-2.1%	-6.3%	-0.9%	9.4%	10.6%	13.3%	10.8%	5.5%	
Surry.....	7.7%	7.8%	6.4%	2.2%	5.5%	4.6%	-1.3%	-5.6%	3.5%	-2.7%	2.4%	10.5%	6.2%	7.5%	
Swain.....	5.5%	5.8%	9.8%	5.2%	-0.4%	0.4%	2.1%	-10.2%	-0.5%	8.3%	7.2%	6.0%	6.4%	14.3%	
Transylvania...	23.0%	8.0%	5.1%	5.3%	4.2%	2.0%	2.6%	-2.1%	-3.8%	3.8%	8.8%	7.6%	14.6%	11.2%	
Tyrrell.....	8.7%	12.3%	3.0%	9.7%	-2.2%	-0.4%	1.5%	-14.5%	-7.7%	19.3%	-0.3%	5.3%	2.4%	15.6%	
Union.....	12.0%	13.7%	10.1%	11.8%	7.8%	3.7%	6.0%	-0.3%	5.0%	0.2%	0.5%	9.9%	12.3%	15.9%	
Vance.....	12.3%	9.5%	0.8%	7.9%	2.3%	3.5%	2.4%	-8.8%	2.7%	6.0%	3.6%	5.0%	2.7%	2.7%	
Wake.....	14.6%	10.0%	13.0%	6.4%	8.2%	5.5%	5.9%	1.0%	2.7%	-0.6%	7.8%	14.6%	4.8%	9.3%	
Warren.....	-3.0%	5.5%	4.2%	3.0%	5.2%	4.5%	-4.6%	-8.1%	2.6%	6.3%	1.7%	5.0%	-5.7%	15.0%	
Washington.....	2.8%	8.7%	1.9%	0.0%	-1.0%	-8.8%	-8.3%	-9.6%	4.4%	6.0%	4.6%	8.4%	1.4%	0.8%	
Watauga.....	8.6%	10.7%	5.5%	7.2%	5.3%	7.8%	5.3%	1.8%	1.9%	4.5%	7.3%	6.9%	6.2%	7.4%	
Wayne.....	8.6%	11.0%	9.1%	3.2%	4.7%	-1.1%	-0.8%	-2.1%	-1.7%	5.0%	3.1%	11.8%	6.3%	6.4%	
Wilkes.....	4.1%	16.1%	4.8%	-0.9%	-0.6%	5.6%	3.8%	-0.8%	-2.3%	2.7%	5.9%	6.5%	1.7%	-0.6%	
Wilson.....	2.4%	7.7%	8.2%	4.5%	4.7%	7.8%	-2.7%	-1.5%	1.6%	1.8%	3.3%	1.4%	2.6%	8.3%	
Yadkin.....	5.2%	8.6%	6.7%	2.0%	8.0%	3.3%	-0.4%	-8.5%	3.8%	7.0%	2.0%	2.5%	0.7%	5.7%	
Yancey.....	3.3%	8.6%	5.0%	1.2%	4.6%	3.4%	0.8%	-8.0%	-1.0%	7.6%	-5.2%	11.8%	9.1%	29.2%	
Unallocated.....	14.4%	15.1%	10.8%	8.8%	16.0%	4.9%	15.5%	9.6%	6.5%	17.5%	-0.4%	5.6%	2.4%	18.1%	
Statewide totals	10.2%	9.7%	8.9%	6.2%	6.3%	4.6%	4.3%	0.2%	2.5%	5.6%	4.6%	8.6%	6.2%	9.1%	
Utility services..	1.8%	11.8%	-1.4%	7.0%	2.9%	3.8%	4.4%	2.4%	1.8%	31.4%	27.1%	1.1%	3.7%	14.1%	
8% hwy use tax	13.3%	9.3%	14.5%	17.7%	8.9%	-3.9%	13.8%	-11.5%	-17.9%	1.9%	13.6%	37.0%	7.7%	13.5%	
Other use tax...	24.4%	1.1%	-15.0%	-37.7%	24.9%	27.6%	-15.3%	31.5%	-7.8%	n/a	n/a	n/a	n/a	n/a	
Totals.....	9.2%	10.0%	7.8%	6.4%	6.0%	4.4%	4.4%	0.4%	2.3%	8.2%	7.4%	7.7%	5.9%	9.8%	

TABLE 37A. -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.

*This series reports retail taxable sales instead of gross retail sales (taxable and nontaxable sales) reported in previous *Statistical Abstracts*. In fiscal year 2005-06, the Streamlined Sales Tax Agreement required a change in information reporting requirements such that not all taxpayers report gross retail sales.

Amounts shown are taxable sales computed from tax remittances reported on sales and use tax returns filed during the period July 1 through June 30 of a given year by merchants. Taxable 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 retail taxable sales amounts. Prior to 2001-02, taxable sales were not computed on reported use tax and are not included in retail taxable sales amounts.

Changes in general sales tax rate:

Effective October 16, 2001, the rate increased from 4% to 4.5%.

[The rate was reduced to 4.25% effective December 1, 2006; the sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for July 1, 2007.]

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 is taxable and subject to both the State and local rates under G.S. 105-164.13(50). Effective January 1, 2004, candy was exempted 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 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 spirituous liquor 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 are taxable being subject to both the State general rate of tax and local rates.

Changes in State 1% and 3% rates in 2005-06:

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).

Unallocated:

Fiscal year 2001-02 does not include retail taxable sales computed on \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.

Figure 37A.1
Retail Taxable Sales in North Carolina 1996-97 Through 2005-06

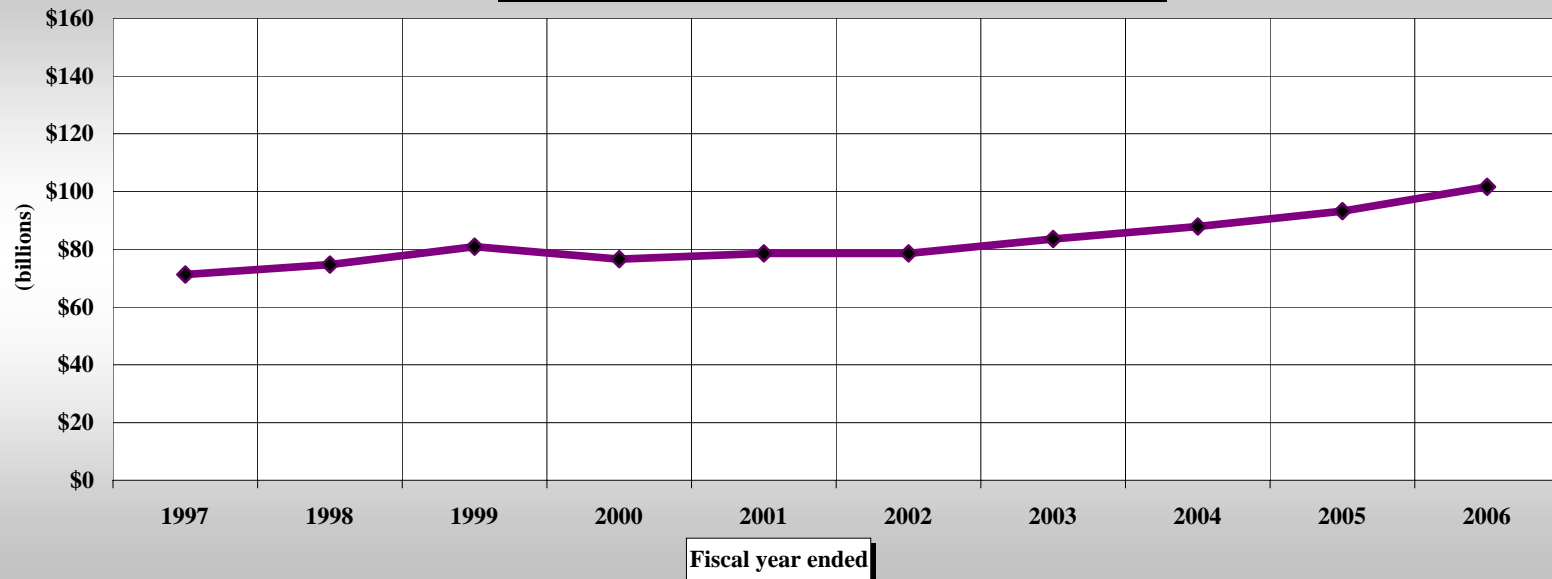


Figure 37B.1
Retail Taxable Sales in North Carolina: % Change from Preceding Year

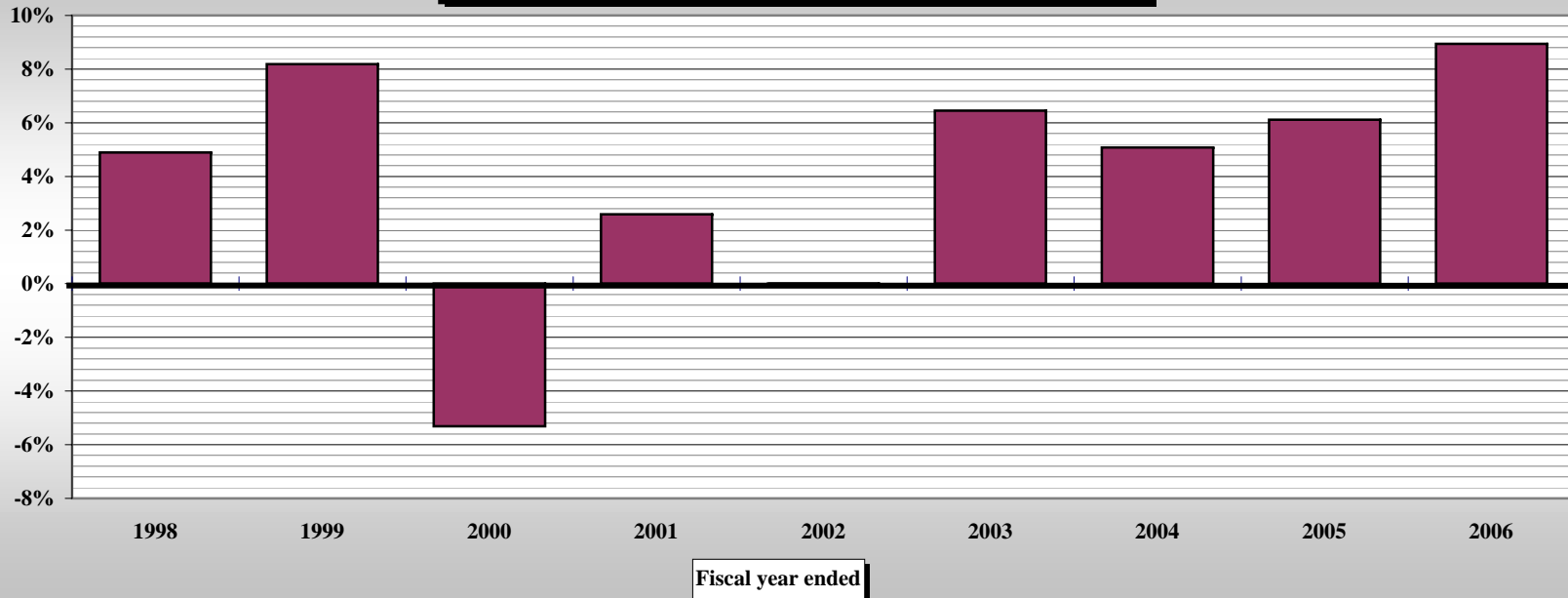


TABLE 37B. STATE SALES AND USE TAX: PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

County	Year-over-year % change									County	Year-over-year % change								
	98/97	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05		98/97	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05
Alamance.....	-0.8%	9.2%	-11.0%	2.4%	-0.2%	0.1%	9.2%	4.7%	7.5%	Johnston.....	7.4%	8.4%	-7.2%	1.0%	-0.9%	8.2%	20.7%	9.4%	2.4%
Alexander.....	8.6%	2.2%	-23.3%	4.2%	2.1%	7.4%	5.4%	5.7%	0.9%	Jones.....	-0.8%	5.7%	-2.5%	13.8%	2.2%	1.5%	30.5%	-9.5%	-4.8%
Alleghany.....	10.1%	5.9%	-17.5%	-4.5%	-3.9%	5.5%	12.9%	13.2%	13.7%	Lee.....	3.4%	5.8%	-11.7%	2.9%	-3.5%	4.5%	13.3%	8.2%	2.5%
Anson.....	3.0%	-6.2%	-15.5%	3.6%	4.4%	3.1%	4.3%	3.9%	7.6%	Lenoir.....	-3.3%	-4.2%	-5.5%	-4.8%	6.7%	-1.5%	6.1%	2.2%	10.8%
Ashe.....	6.2%	1.9%	-13.9%	-6.2%	14.9%	15.5%	8.4%	2.1%	3.6%	Lincoln.....	7.4%	7.7%	-9.1%	-1.5%	2.8%	1.1%	11.5%	9.0%	5.8%
Avery.....	6.9%	0.4%	-9.7%	1.4%	-0.7%	0.9%	2.9%	4.9%	9.2%	Macon.....	3.8%	12.7%	-3.7%	1.2%	1.8%	4.9%	8.8%	8.2%	8.3%
Beaufort.....	2.0%	3.9%	-8.5%	-3.8%	6.7%	10.6%	9.1%	16.9%	-3.1%	Madison.....	-2.8%	2.0%	-18.8%	5.9%	5.2%	11.3%	-4.9%	6.1%	17.2%
Bertie.....	-1.1%	-3.0%	-18.0%	-4.3%	-5.0%	10.0%	18.8%	12.4%	27.5%	Martin.....	1.3%	1.8%	-15.2%	-4.1%	35.1%	-21.0%	7.5%	-8.3%	4.5%
Bladen.....	2.7%	1.0%	-23.6%	6.3%	19.5%	36.1%	6.1%	0.8%	-8.7%	McDowell.....	3.5%	6.4%	-19.2%	-3.9%	-0.4%	1.7%	9.7%	14.6%	6.8%
Brunswick.....	-1.9%	18.6%	-8.3%	1.6%	11.7%	10.2%	9.4%	8.8%	9.6%	Mecklenburg...	5.5%	10.8%	-3.9%	2.6%	-3.4%	2.7%	8.3%	8.1%	12.4%
Buncombe.....	0.8%	10.0%	-8.5%	1.4%	3.4%	3.7%	6.6%	9.5%	8.8%	Mitchell.....	0.1%	-1.3%	-2.5%	20.2%	-0.1%	2.7%	3.4%	6.7%	-2.2%
Burke.....	5.0%	2.3%	-15.4%	0.7%	-3.8%	0.3%	10.5%	-0.4%	2.5%	Montgomery...	-2.8%	12.7%	-13.6%	10.6%	1.9%	0.1%	4.8%	17.4%	-8.5%
Cabarrus.....	10.0%	11.8%	7.1%	9.1%	8.0%	7.3%	7.5%	9.7%	9.2%	Moore.....	-3.7%	21.5%	-10.1%	-2.8%	-1.3%	3.7%	8.1%	8.2%	8.3%
Caldwell.....	1.8%	3.4%	-14.2%	-1.3%	0.6%	1.2%	7.0%	0.9%	3.0%	Nash.....	4.7%	2.1%	-6.6%	-4.0%	-5.8%	-1.5%	7.8%	2.0%	6.8%
Camden.....	4.1%	5.5%	-1.5%	15.3%	2.2%	40.2%	-1.8%	7.6%	53.8%	New Hanover..	4.5%	4.7%	-4.3%	3.0%	0.4%	6.1%	9.7%	10.0%	8.6%
Carteret.....	3.1%	4.2%	-10.4%	-1.4%	3.1%	7.5%	11.4%	5.7%	10.2%	Northampton..	-4.3%	5.5%	-11.5%	4.5%	0.6%	-10.8%	18.0%	-8.8%	23.8%
Caswell.....	1.5%	6.9%	-24.2%	3.5%	-2.1%	21.6%	-7.1%	7.5%	-6.5%	Onslow.....	-0.4%	1.1%	-10.4%	1.9%	2.7%	8.1%	20.1%	9.6%	6.3%
Catawba.....	3.0%	6.7%	-9.6%	3.6%	-2.0%	1.3%	6.5%	4.2%	7.3%	Orange.....	6.7%	11.7%	-8.4%	3.7%	3.4%	7.1%	2.7%	3.3%	7.6%
Chatham.....	3.1%	5.3%	-16.8%	6.5%	8.6%	7.2%	10.9%	4.1%	0.2%	Pamlico.....	5.5%	1.7%	-24.6%	-0.8%	-0.5%	3.0%	10.5%	14.5%	15.7%
Cherokee.....	-1.6%	4.7%	-11.7%	3.0%	8.2%	8.9%	4.5%	9.0%	13.5%	Pasquotank....	7.5%	0.3%	-8.9%	2.1%	-2.2%	2.6%	17.0%	1.5%	10.5%
Chowan.....	3.9%	-4.2%	-20.1%	0.4%	3.6%	2.9%	16.1%	0.6%	7.1%	Pender.....	4.3%	1.2%	-21.5%	1.2%	4.1%	16.8%	17.1%	12.1%	24.7%
Clay.....	-2.6%	13.1%	-9.5%	2.2%	15.0%	2.6%	16.9%	13.9%	9.7%	Perquimans....	-5.9%	-7.3%	-29.1%	5.2%	2.3%	25.7%	15.8%	-0.1%	14.5%
Cleveland.....	6.7%	-0.4%	-8.6%	-10.0%	-1.0%	4.8%	5.0%	5.8%	2.4%	Person.....	5.3%	3.4%	-14.6%	2.7%	9.1%	8.9%	8.0%	7.2%	0.6%
Columbus.....	1.4%	2.0%	-15.3%	-4.7%	-2.3%	5.7%	9.2%	7.4%	0.3%	Pitt.....	8.3%	7.1%	-9.1%	-2.9%	-2.5%	11.8%	14.9%	0.6%	-0.1%
Craven.....	3.5%	3.1%	-11.0%	-1.3%	0.8%	7.0%	12.2%	7.0%	10.4%	Polk.....	-1.9%	10.3%	-21.5%	2.4%	7.5%	-0.1%	6.3%	5.3%	11.3%
Cumberland....	-1.9%	5.2%	-11.1%	-1.5%	0.7%	4.6%	11.8%	6.0%	5.1%	Randolph.....	3.7%	4.4%	-10.3%	4.0%	-2.6%	2.2%	9.1%	1.8%	1.7%
Currituck.....	19.8%	11.9%	-1.6%	7.6%	4.4%	14.2%	12.4%	3.4%	10.0%	Richmond.....	3.7%	1.5%	-14.1%	-0.6%	-1.7%	0.5%	3.5%	11.4%	-2.8%
Dare.....	11.5%	9.9%	-4.2%	9.9%	10.9%	8.9%	7.9%	5.2%	4.1%	Robeson.....	3.6%	-0.1%	-14.9%	2.0%	2.1%	3.7%	5.9%	5.6%	3.7%
Davidson.....	7.6%	6.4%	-14.1%	0.2%	-3.5%	0.9%	14.9%	7.1%	4.4%	Rockingham...	4.4%	7.9%	-21.3%	-2.2%	3.4%	-2.3%	3.5%	6.7%	7.6%
Davie.....	0.1%	11.3%	-10.2%	9.9%	-4.9%	-7.4%	7.6%	9.6%	15.7%	Rowan.....	6.2%	4.2%	-10.3%	-1.8%	0.4%	1.0%	0.1%	8.5%	-0.8%
Duplin.....	-2.9%	0.3%	-11.6%	-1.4%	-2.9%	6.6%	9.6%	11.1%	7.1%	Rutherford.....	3.4%	1.8%	-13.4%	4.5%	-2.1%	4.0%	7.7%	1.4%	4.0%
Durham.....	10.6%	8.8%	3.9%	2.7%	13.6%	18.9%	1.1%	6.7%	5.2%	Samson.....	3.1%	1.7%	-8.9%	-3.7%	-0.2%	0.3%	14.7%	6.7%	4.2%
Edgecombe.....	1.9%	0.7%	-12.4%	-2.9%	0.1%	8.4%	6.5%	3.3%	-0.5%	Scotland.....	0.6%	0.0%	-17.8%	-3.4%	-2.0%	13.4%	14.2%	9.4%	-0.6%
Forsyth.....	2.1%	4.0%	-7.4%	0.1%	2.8%	7.2%	6.6%	6.3%	4.6%	Stanly.....	5.1%	7.4%	-13.7%	-1.6%	2.0%	1.4%	1.6%	15.0%	1.1%
Franklin.....	11.0%	17.3%	-10.1%	-1.7%	8.3%	2.6%	21.0%	12.2%	18.8%	Stokes.....	1.1%	1.2%	-16.1%	-0.7%	7.0%	26.6%	25.0%	46.1%	-0.1%
Gaston.....	-3.0%	10.9%	-12.4%	-1.8%	2.0%	5.2%	5.1%	5.5%	-0.3%	Surry.....	5.7%	2.7%	-12.6%	4.1%	-4.1%	-3.8%	5.6%	9.1%	6.6%
Gates.....	5.8%	-8.1%	-33.1%	-10.0%	-4.3%	1.9%	16.6%	15.9%	-2.2%	Swain.....	0.6%	10.6%	-18.0%	-0.7%	2.6%	3.0%	7.4%	4.9%	13.2%
Graham.....	1.0%	-1.0%	-23.4%	1.2%	9.4%	5.7%	22.9%	2.6%	15.0%	Transylvania...	4.4%	9.9%	-9.0%	-2.7%	1.8%	6.4%	6.2%	14.0%	11.8%
Granville.....	0.9%	2.0%	-15.9%	2.1%	0.9%	6.6%	11.6%	2.6%	8.7%	Tyrrell.....	2.0%	6.5%	-19.0%	-13.3%	10.5%	-0.1%	3.9%	0.9%	16.4%
Greene.....	-16.4%	-1.1%	-21.8%	6.9%	-10.4%	3.3%	13.5%	8.7%	1.9%	Union.....	5.0%	9.7%	-7.4%	4.2%	-4.0%	0.8%	8.5%	10.6%	15.9%
Guilford.....	5.5%	8.0%	-5.7%	1.5%	-5.6%	1.9%	4.8%	6.6%	1.8%	Vance.....	6.9%	4.9%	-15.1%	1.4%	0.3%	1.8%	4.1%	3.0%	1.2%
Halifax.....	3.4%	1.2%	-12.5%	-4.4%	-3.7%	5.5%	9.4%	7.0%	-0.2%	Wake.....	5.6%	9.7%	-5.0%	3.5%	-2.7%	6.5%	11.8%	5.8%	10.5%
Harnett.....	-0.6%	3.9%	-15.5%	0.9%	-1.4%	3.5%	13.0%	14.6%	6.4%	Warren.....	8.2%	2.9%	-20.3%	1.1%	3.1%	1.4%	3.6%	-5.2%	12.1%
Haywood.....	1.1%	9.9%	-13.8%	3.1%	2.6%	1.7%	10.6%	1.2%	9.6%	Washington....	-4.5%	-3.3%	-19.7%	2.3%	1.1%	1.9%	10.8%	0.0%	0.3%
Henderson.....	8.6%	2.3%	-8.1%	2.0%	4.1%	14.7%	7.7%	3.1%	2.2%	Watauga.....	10.2%	7.0%	-2.5%	1.1%	-1.1%	3.6%	7.1%	6.0%	6.8%
Hertford.....	-0.4%	2.9%	-1.7%	-2.9%	-10.5%	4.2%	8.6%	8.7%	0.8%	Wayne.....	4.0%	1.3%	-8.7%	-2.4%	-1.2%	1.8%	10.7%	4.8%	6.2%
Hoke.....	3.1%	0.6%	-22.6%	-1.2%	5.8%	22.5%	9.1%	13.2%	11.6%	Wilkes.....	7.4%	8.0%	-11.3%	0.0%	2.2%	0.5%	6.2%	1.3%	-1.7%
Hyde.....	13.0%	7.3%	-6.8%	14.7%	5.3%	-0.1%	-2.7%	2.2%	1.8%	Wilson.....	8.4%	0.2%	-4.8%	2.8%	-3.9%	3.2%	0.5%	2.2%	5.9%
Iredell.....	4.9%	7.8%	-6.9%	4.3%	2.9%	11.7%	16.8%	10.5%	11.8%	Yadkin.....	5.1%	5.1%	-16.9%	1.7%	3.6%	-1.8%	2.2%	1.7%	5.4%
Jackson.....	0.6%	12.4%	-8.9%	4.9%	2.9%	4.5%	5.2%	8.9%	5.3%	Yancey.....	6.6%	5.0%	-16.0%	-1.4%	2.0%	-6.4%	11.6%	6.8%	28.7%
										Unallocated....	9.2%	14.7%	8.1%	7.8%	0.0%	12.9%	10.4%	2.2%	19.4%
										Statewide totals	4.9%	8.2%	-5.3%	2.6%	0.0%	6.4%	5.1%	6.1%	8.9%

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1991-1992 AND 2005-2006

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1991-1992						Fiscal year 2005-2006							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 06/92	County	Rank	% of total	% change 06/92
Alamance.....	11	1.46%	Johnston.....	23	0.89%	Alamance.....	14	1.18%	87.0%	Johnston.....	18	1.02%	164.8%
Alexander.....	73	0.16%	Jones.....	92	0.05%	Alexander.....	76	0.11%	53.6%	Jones.....	98	0.02%	13.3%
Alleghany.....	85	0.07%	Lee.....	36	0.63%	Alleghany.....	82	0.06%	97.2%	Lee.....	35	0.50%	84.4%
Anson.....	74	0.15%	Lenoir.....	31	0.80%	Anson.....	79	0.09%	43.5%	Lenoir.....	36	0.48%	37.5%
Ashe.....	69	0.18%	Lincoln.....	50	0.43%	Ashe.....	70	0.14%	83.5%	Lincoln.....	42	0.40%	111.4%
Avery.....	71	0.17%	Macon.....	53	0.37%	Avery.....	69	0.15%	105.0%	Macon.....	45	0.38%	141.2%
Beaufort.....	49	0.44%	Madison.....	85	0.07%	Beaufort.....	48	0.33%	73.7%	Madison.....	86	0.05%	57.5%
Bertie.....	85	0.07%	Martin.....	58	0.29%	Bertie.....	86	0.05%	62.9%	Martin.....	74	0.12%	-2.6%
Bladen.....	67	0.20%	McDowell.....	58	0.29%	Bladen.....	72	0.13%	48.0%	McDowell.....	65	0.21%	69.1%
Brunswick.....	35	0.64%	Mecklenburg....	1	11.39%	Brunswick.....	22	0.83%	204.5%	Mecklenburg....	1	12.93%	163.3%
Buncombe.....	7	3.07%	Mitchell.....	74	0.15%	Buncombe.....	6	2.89%	118.1%	Mitchell.....	76	0.11%	71.1%
Burke.....	37	0.62%	Montgomery....	74	0.15%	Burke.....	41	0.41%	53.3%	Montgomery....	74	0.12%	78.5%
Cabarrus.....	16	1.15%	Moore.....	33	0.77%	Cabarrus.....	9	1.66%	234.4%	Moore.....	26	0.74%	122.3%
Caldwell.....	40	0.60%	Nash.....	13	1.18%	Caldwell.....	43	0.39%	49.6%	Nash.....	23	0.82%	61.4%
Camden.....	99	0.02%	New Hanover....	8	2.56%	Camden.....	90	0.04%	432.8%	New Hanover....	7	2.75%	149.0%
Carteret.....	32	0.78%	Northampton...	89	0.06%	Carteret.....	24	0.77%	128.8%	Northampton...	90	0.04%	50.5%
Caswell.....	92	0.05%	Onslow.....	20	1.05%	Caswell.....	96	0.03%	38.5%	Onslow.....	16	1.11%	143.2%
Catawba.....	9	1.94%	Orange.....	19	1.08%	Catawba.....	10	1.63%	94.7%	Orange.....	20	0.90%	91.7%
Chatham.....	58	0.26%	Pamlico.....	89	0.06%	Chatham.....	60	0.23%	104.6%	Pamlico.....	86	0.05%	101.4%
Cherokee.....	64	0.23%	Pasquotank.....	47	0.47%	Cherokee.....	55	0.26%	156.1%	Pasquotank.....	46	0.37%	83.8%
Chowan.....	79	0.12%	Pender.....	74	0.15%	Chowan.....	81	0.07%	41.5%	Pender.....	63	0.22%	242.1%
Clay.....	95	0.04%	Perquimans.....	95	0.04%	Clay.....	82	0.06%	193.1%	Perquimans.....	96	0.03%	125.2%
Cleveland.....	21	0.93%	Person.....	63	0.25%	Cleveland.....	33	0.60%	48.3%	Person.....	63	0.22%	106.7%
Columbus.....	46	0.50%	Pitt.....	12	1.42%	Columbus.....	51	0.30%	38.0%	Pitt.....	12	1.33%	116.3%
Craven.....	25	0.87%	Polk.....	83	0.08%	Craven.....	27	0.73%	94.1%	Polk.....	82	0.06%	78.3%
Cumberland....	6	3.20%	Randolph.....	22	0.90%	Cumberland....	8	2.45%	78.1%	Randolph.....	29	0.67%	71.5%
Currituck.....	80	0.10%	Richmond.....	51	0.42%	Currituck.....	60	0.23%	421.0%	Richmond.....	57	0.24%	32.5%
Dare.....	30	0.81%	Robeson.....	25	0.87%	Dare.....	15	1.13%	224.2%	Robeson.....	30	0.63%	67.0%
Davidson.....	18	1.11%	Rockingham....	34	0.76%	Davidson.....	21	0.84%	75.4%	Rockingham....	39	0.43%	30.7%
Davie.....	66	0.22%	Rowan.....	13	1.18%	Davie.....	67	0.18%	86.8%	Rowan.....	28	0.71%	40.0%
Duplin.....	57	0.31%	Rutherford.....	41	0.59%	Duplin.....	60	0.23%	69.4%	Rutherford.....	47	0.36%	40.5%
Durham.....	5	3.48%	Sampson.....	53	0.37%	Durham.....	5	3.61%	140.7%	Sampson.....	50	0.31%	94.4%
Edgecombe.....	47	0.47%	Scotland.....	55	0.35%	Edgecombe.....	56	0.25%	20.4%	Scotland.....	57	0.24%	56.2%
Forsyth.....	4	4.96%	Stanly.....	44	0.54%	Forsyth.....	4	3.92%	82.9%	Stanly.....	40	0.42%	81.5%
Franklin.....	71	0.17%	Stokes.....	69	0.18%	Franklin.....	53	0.28%	289.1%	Stokes.....	70	0.14%	86.6%
Gaston.....	10	1.90%	Surry.....	29	0.83%	Gaston.....	13	1.30%	58.3%	Surry.....	33	0.60%	68.8%
Gates.....	98	0.03%	Swain.....	83	0.08%	Gates.....	99	0.01%	19.9%	Swain.....	82	0.06%	76.0%
Graham.....	92	0.05%	Transylvania....	64	0.23%	Graham.....	90	0.04%	67.7%	Transylvania....	57	0.24%	134.2%
Granville.....	58	0.26%	Tyrrell.....	99	0.02%	Granville.....	65	0.21%	84.8%	Tyrrell.....	99	0.01%	59.6%
Greene.....	89	0.06%	Union.....	25	0.87%	Greene.....	90	0.04%	35.0%	Union.....	17	1.05%	180.1%
Guilford.....	3	7.01%	Vance.....	51	0.42%	Guilford.....	3	5.44%	80.1%	Vance.....	51	0.30%	65.4%
Halifax.....	43	0.57%	Wake.....	2	8.67%	Halifax.....	49	0.32%	29.2%	Wake.....	2	9.99%	167.1%
Harnett.....	45	0.52%	Warren.....	85	0.07%	Harnett.....	38	0.45%	99.1%	Warren.....	90	0.04%	33.6%
Haywood.....	37	0.62%	Washington....	80	0.10%	Haywood.....	36	0.48%	79.3%	Washington....	86	0.05%	9.3%
Henderson.....	25	0.87%	Watauga.....	39	0.61%	Henderson.....	24	0.77%	105.2%	Watauga.....	32	0.61%	130.4%
Hertford.....	58	0.26%	Wayne.....	17	1.14%	Hertford.....	67	0.18%	58.1%	Wayne.....	19	0.91%	83.7%
Hoke.....	82	0.09%	Wilkes.....	41	0.59%	Hoke.....	80	0.08%	98.5%	Wilkes.....	43	0.39%	55.0%
Hyde.....	95	0.04%	Wilson.....	24	0.88%	Hyde.....	90	0.04%	121.6%	Wilson.....	31	0.62%	62.7%
Iredell.....	13	1.18%	Yadkin.....	67	0.20%	Iredell.....	11	1.54%	202.8%	Yadkin.....	72	0.13%	56.2%
Jackson.....	56	0.34%	Yancey.....	78	0.13%	Jackson.....	54	0.27%	82.7%	Yancey.....	78	0.10%	90.5%
			Unallocated.....	2	10.94%					Unallocated.....	1	18.37%	289.2%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	131.8%

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 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1996-1997 AND 2005-2006
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1996-1997						Fiscal year 2005-2006							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 06/97	County	Rank	% of total	% change 06/97
Alamance.....	12	1.41%	Johnston.....	21	0.93%	Alamance.....	14	1.20%	21.2%	Johnston.....	18	1.03%	58.3%
Alexander.....	73	0.15%	Jones.....	97	0.03%	Alexander.....	76	0.11%	9.4%	Jones.....	97	0.03%	35.6%
Alleghany.....	84	0.07%	Lee.....	35	0.61%	Alleghany.....	83	0.06%	35.3%	Lee.....	35	0.54%	26.0%
Anson.....	77	0.13%	Lenoir.....	33	0.72%	Anson.....	78	0.10%	6.2%	Lenoir.....	36	0.53%	5.2%
Ashe.....	73	0.15%	Lincoln.....	46	0.43%	Ashe.....	72	0.14%	32.9%	Lincoln.....	41	0.42%	38.5%
Avery.....	70	0.18%	Macon.....	53	0.35%	Avery.....	71	0.15%	16.2%	Macon.....	45	0.39%	55.1%
Beaufort.....	49	0.41%	Madison.....	87	0.06%	Beaufort.....	45	0.39%	35.9%	Madison.....	86	0.05%	18.0%
Bertie.....	91	0.05%	Martin.....	66	0.20%	Bertie.....	86	0.05%	33.9%	Martin.....	74	0.13%	-7.8%
Bladen.....	70	0.18%	McDowell.....	59	0.26%	Bladen.....	70	0.17%	33.7%	McDowell.....	67	0.21%	16.3%
Brunswick.....	34	0.69%	Mecklenburg....	1	12.46%	Brunswick.....	23	0.85%	74.2%	Mecklenburg....	1	13.15%	50.5%
Buncombe.....	5	2.97%	Mitchell.....	78	0.12%	Buncombe.....	6	2.92%	40.2%	Mitchell.....	76	0.11%	28.2%
Burke.....	37	0.60%	Montgomery.....	73	0.15%	Burke.....	41	0.42%	-0.3%	Montgomery.....	74	0.13%	20.1%
Cabarrus.....	16	1.11%	Moore.....	29	0.79%	Cabarrus.....	10	1.68%	114.6%	Moore.....	26	0.74%	32.5%
Caldwell.....	39	0.56%	Nash.....	14	1.19%	Caldwell.....	43	0.40%	0.9%	Nash.....	21	0.87%	4.4%
Camden.....	99	0.02%	New Hanover....	7	2.66%	Camden.....	91	0.04%	190.1%	New Hanover....	7	2.81%	50.5%
Carteret.....	27	0.82%	Northampton....	87	0.06%	Carteret.....	24	0.78%	36.7%	Northampton....	91	0.04%	11.7%
Caswell.....	91	0.05%	Onslow.....	16	1.11%	Caswell.....	97	0.03%	-5.4%	Onslow.....	16	1.11%	42.7%
Catawba.....	9	2.00%	Orange.....	22	0.89%	Catawba.....	9	1.71%	21.6%	Orange.....	20	0.89%	43.1%
Chatham.....	59	0.26%	Pamlico.....	87	0.06%	Chatham.....	60	0.24%	29.4%	Pamlico.....	86	0.05%	20.6%
Cherokee.....	58	0.26%	Pasquotank.....	50	0.40%	Cherokee.....	55	0.26%	42.7%	Pasquotank.....	47	0.37%	32.2%
Chowan.....	80	0.10%	Pender.....	67	0.19%	Chowan.....	80	0.08%	6.5%	Pender.....	65	0.22%	66.9%
Clay.....	91	0.05%	Perquimans.....	91	0.05%	Clay.....	83	0.06%	75.5%	Perquimans.....	91	0.04%	10.9%
Cleveland.....	25	0.86%	Person.....	59	0.26%	Cleveland.....	32	0.62%	3.1%	Person.....	60	0.24%	32.1%
Columbus.....	47	0.43%	Pitt.....	11	1.53%	Columbus.....	52	0.31%	1.4%	Pitt.....	12	1.39%	29.0%
Craven.....	29	0.79%	Polk.....	81	0.08%	Craven.....	26	0.74%	33.9%	Polk.....	82	0.07%	16.3%
Cumberland.....	5	2.97%	Randolph.....	23	0.87%	Cumberland.....	8	2.47%	18.5%	Randolph.....	29	0.69%	13.7%
Currituck.....	73	0.15%	Richmond.....	52	0.36%	Currituck.....	64	0.23%	116.5%	Richmond.....	55	0.25%	-0.3%
Dare.....	23	0.87%	Robeson.....	26	0.85%	Dare.....	15	1.13%	84.0%	Robeson.....	30	0.65%	10.1%
Davidson.....	19	1.01%	Rockingham.....	35	0.61%	Davidson.....	21	0.87%	23.3%	Rockingham.....	39	0.44%	4.0%
Davie.....	67	0.19%	Rowan.....	20	0.98%	Davie.....	69	0.18%	32.1%	Rowan.....	28	0.73%	6.5%
Duplin.....	56	0.31%	Rutherford.....	44	0.48%	Duplin.....	55	0.25%	14.6%	Rutherford.....	47	0.37%	10.2%
Durham.....	8	2.64%	Sampson.....	50	0.40%	Durham.....	5	3.65%	96.7%	Sampson.....	50	0.33%	17.3%
Edgecombe.....	53	0.35%	Scotland.....	55	0.34%	Edgecombe.....	55	0.25%	3.8%	Scotland.....	55	0.26%	10.2%
Forsyth.....	4	4.42%	Stanly.....	42	0.53%	Forsyth.....	4	3.99%	28.6%	Stanly.....	39	0.44%	17.0%
Franklin.....	65	0.20%	Stokes.....	72	0.16%	Franklin.....	53	0.29%	106.2%	Stokes.....	60	0.24%	110.7%
Gaston.....	10	1.75%	Surry.....	32	0.78%	Gaston.....	13	1.34%	9.7%	Surry.....	32	0.62%	11.9%
Gates.....	97	0.03%	Swain.....	84	0.07%	Gates.....	99	0.02%	-24.5%	Swain.....	83	0.06%	22.1%
Graham.....	95	0.04%	Transylvania....	64	0.23%	Graham.....	91	0.04%	29.9%	Transylvania....	60	0.24%	48.8%
Granville.....	59	0.26%	Tyrrell.....	99	0.02%	Granville.....	65	0.22%	18.5%	Tyrrell.....	100	0.01%	2.7%
Greene.....	84	0.07%	Union.....	18	1.03%	Greene.....	91	0.04%	-19.7%	Union.....	17	1.08%	49.5%
Guilford.....	3	6.67%	Vance.....	48	0.42%	Guilford.....	3	5.58%	19.3%	Vance.....	51	0.32%	7.1%
Halifax.....	45	0.46%	Wake.....	2	9.39%	Halifax.....	49	0.34%	3.8%	Wake.....	2	10.17%	54.3%
Harnett.....	40	0.55%	Warren.....	87	0.06%	Harnett.....	37	0.48%	23.8%	Warren.....	86	0.05%	3.2%
Haywood.....	41	0.54%	Washington.....	81	0.08%	Haywood.....	37	0.48%	26.3%	Washington.....	86	0.05%	-13.3%
Henderson.....	29	0.79%	Watauga.....	37	0.60%	Henderson.....	24	0.78%	41.0%	Watauga.....	34	0.60%	44.5%
Hertford.....	63	0.25%	Wayne.....	15	1.13%	Hertford.....	68	0.19%	8.5%	Wayne.....	19	0.92%	16.2%
Hoke.....	81	0.08%	Wilkes.....	43	0.51%	Hoke.....	80	0.08%	41.7%	Wilkes.....	43	0.40%	11.8%
Hyde.....	95	0.04%	Wilson.....	28	0.80%	Hyde.....	91	0.04%	38.1%	Wilson.....	30	0.65%	14.5%
Iredell.....	13	1.24%	Yadkin.....	67	0.19%	Iredell.....	11	1.59%	82.1%	Yadkin.....	72	0.14%	4.0%
Jackson.....	57	0.27%	Yancey.....	79	0.11%	Jackson.....	54	0.27%	40.2%	Yancey.....	78	0.10%	35.7%
			Unallocated.....	1	12.91%					Unallocated.....	1	16.33%	80.3%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	42.5%

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 + proceeds] [\$]	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	
	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%	
2005-06.....	548,395,734	28,840,970	49,821,633	627,058,337	577,236,704	252,558,117	324,678,587	302,379,750	-0.55%	0.55%	13.46%	0.49%	

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

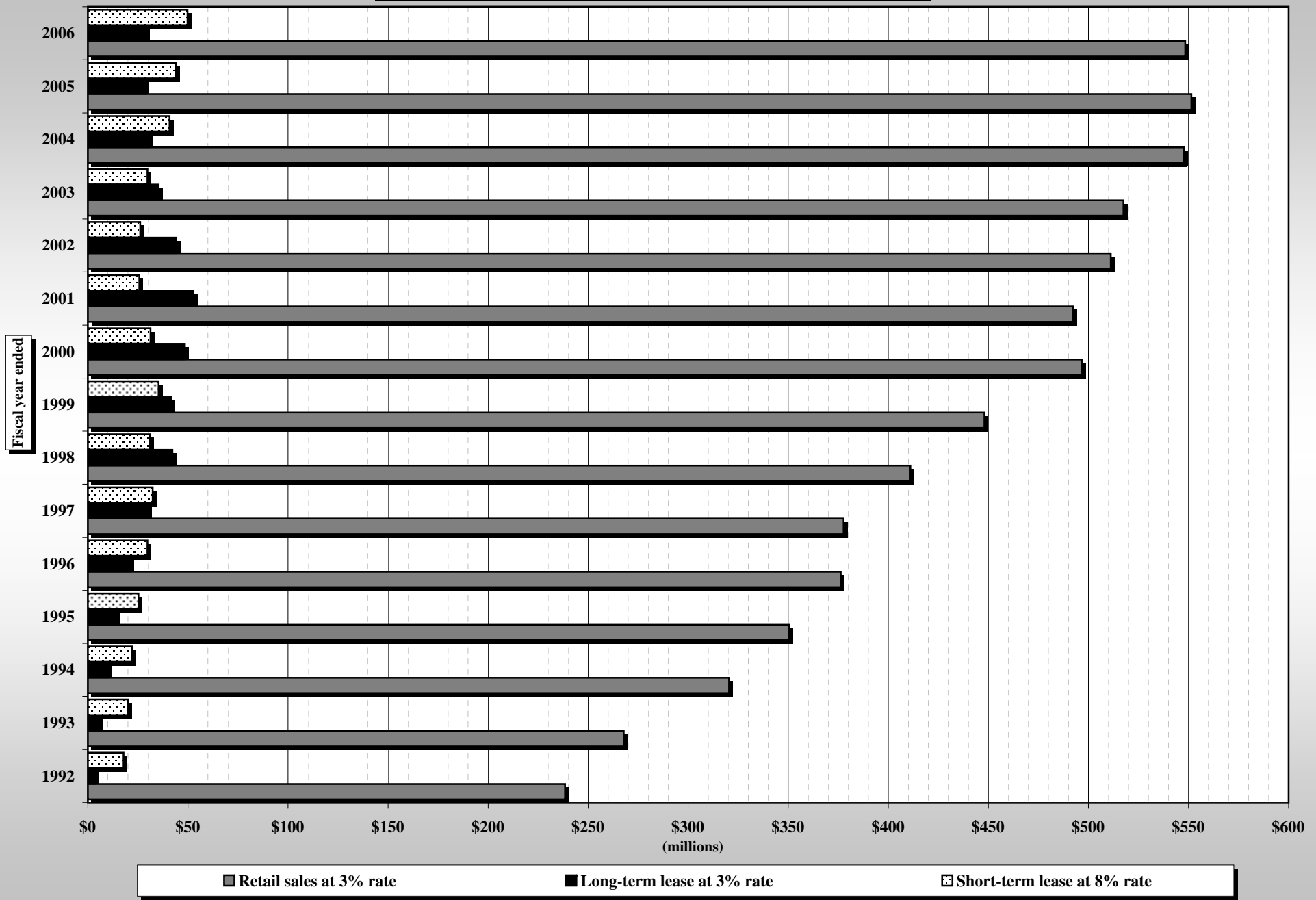


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS

[G.S. 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers						
				County share [\$]	General Fund [\$]	Solid Waste Management Trust Fund [\$]	Scrap Tire Disposal Account [\$]	Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]
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	-
2005-06	13,142,842	15,552	13,127,290	8,734,254	-	642,225	3,468,013	210,782	5,521	66,496

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

Less than 20 inches
At least 20 inches

Rate
2%
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.

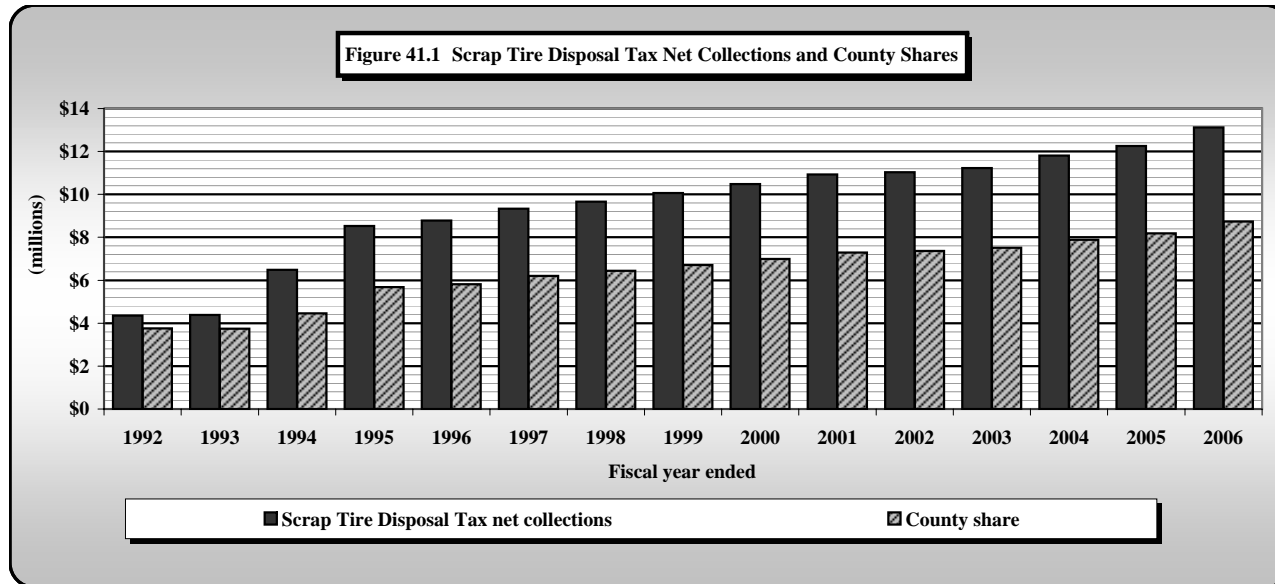


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]
				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	
2005-06.....	4,926,720	16,527	4,910,193	3,073,573	374,338	1,231,319	224,093	-	571	
									6,298	

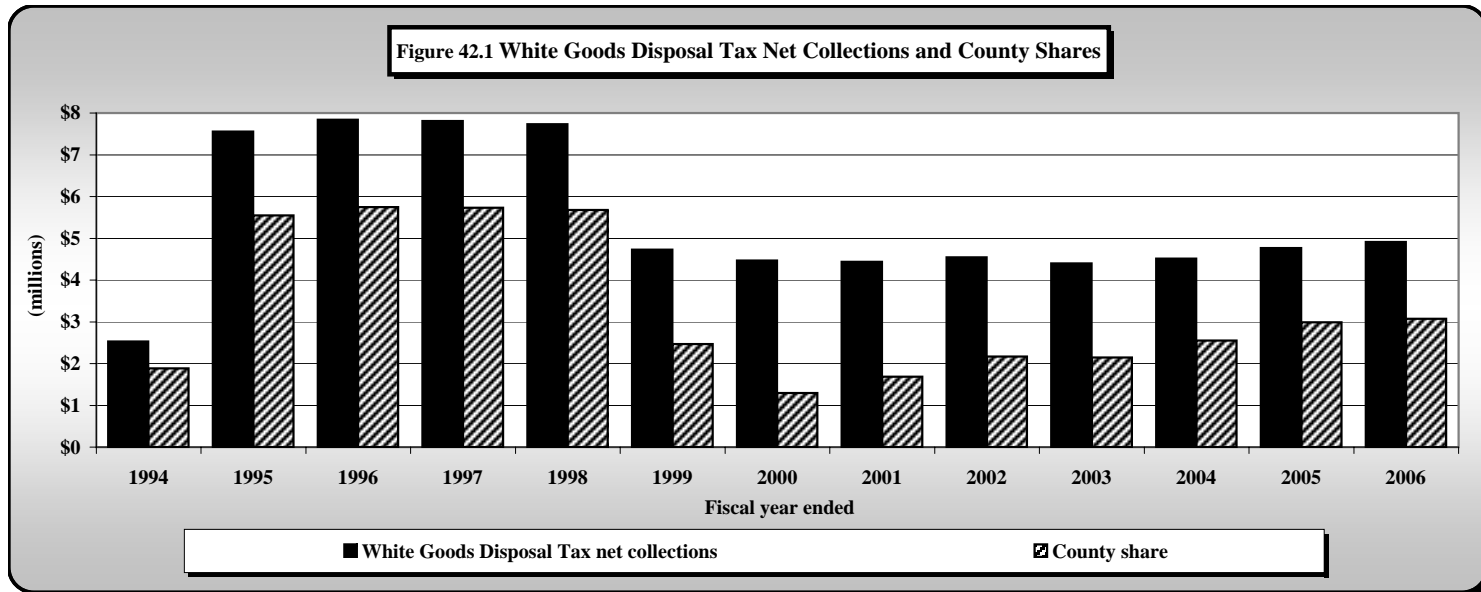
Detail may not add to totals due to rounding.

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
2005-06.	815,822	-	815,822

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 [\$]	OSBM Civil Penalty & Forfeiture 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%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	33,654,268	-5.76%	-4.07%

Detail may not add to totals due to rounding.

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

Piped natural gas excise tax rates and bases:

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

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

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

2001-02

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

**TABLE 45. MANUFACTURING FUEL and CERTAIN MACHINERY
and EQUIPMENT TAX COLLECTIONS
[G.S. 105 ARTICLE 5F.]**

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collections to General Fund [\$]
2005-06.	11,991,983	34,366	11,957,618	5,627	11,951,991

Detail may not add to totals due to rounding.

Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser. [Applicable tax rates remained unchanged.] Manufacturing machinery and equipment and recycling equipment are subject to a 1% tax rate with a maximum \$80 tax per article. Manufacturing fuel is subject to a 1% tax rate. [Refer to *Table 32* for collections information pertaining to transactions taxed at the State 1% sales and use tax rate.]

TABLE 46. GIFT TAX COLLECTIONS

[G.S. 105 ARTICLE 6.]

Fiscal year	Gift tax gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collections to General Fund [\$]	Year-over-year % change		
							Gift tax gross collections	Gift tax refunds	Gift tax collections to General Fund
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%
2005-06.....	17,234,381	908,922	16,325,460	8,064	80,326	16,237,070	-11.45%	63.67%	-14.08%

Detail may not add to totals due to rounding.

Gift tax rates and bases:

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

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

Class A includes any lineal ancestor or descendant

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

Class C includes all others

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

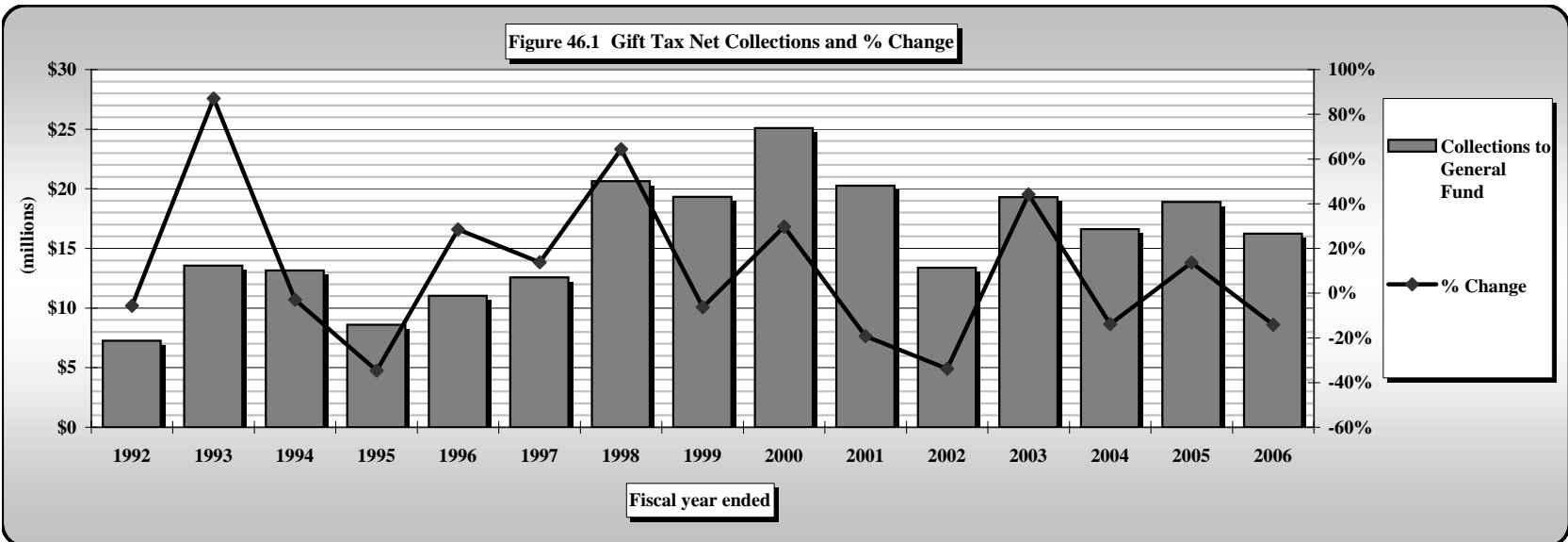


TABLE 47. FREIGHT CAR LINES TAX COLLECTIONS
[G.S. 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collections to General Fund [\$]	Year-over-year
						% change
						Amount to General Fund
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%
2005-06.....	302,785	32,739	-	115	269,931	-23.29%

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.

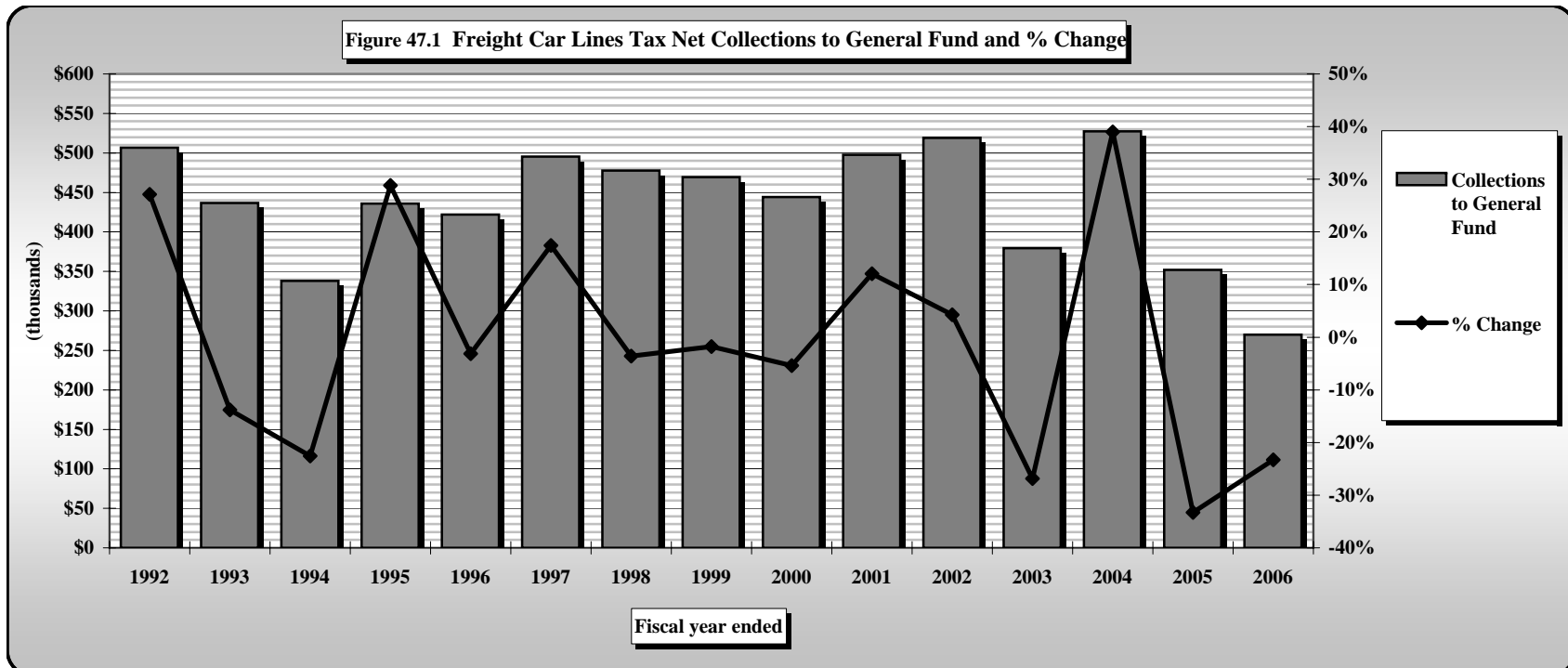


TABLE 48. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[G.S. 105 ARTICLE 8B.; G.S. 58 ARTICLE 6.]

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 [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Amount to General Fund [\$]					
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%
2005-06.....	477,758,913	9,508,921	468,249,992	<i>[26,918,057]</i>	468,249,992	36,514,195	6,503	431,729,295	1.15%	8.96%	1.00%	14.32%	0.02%

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 1991-92 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.

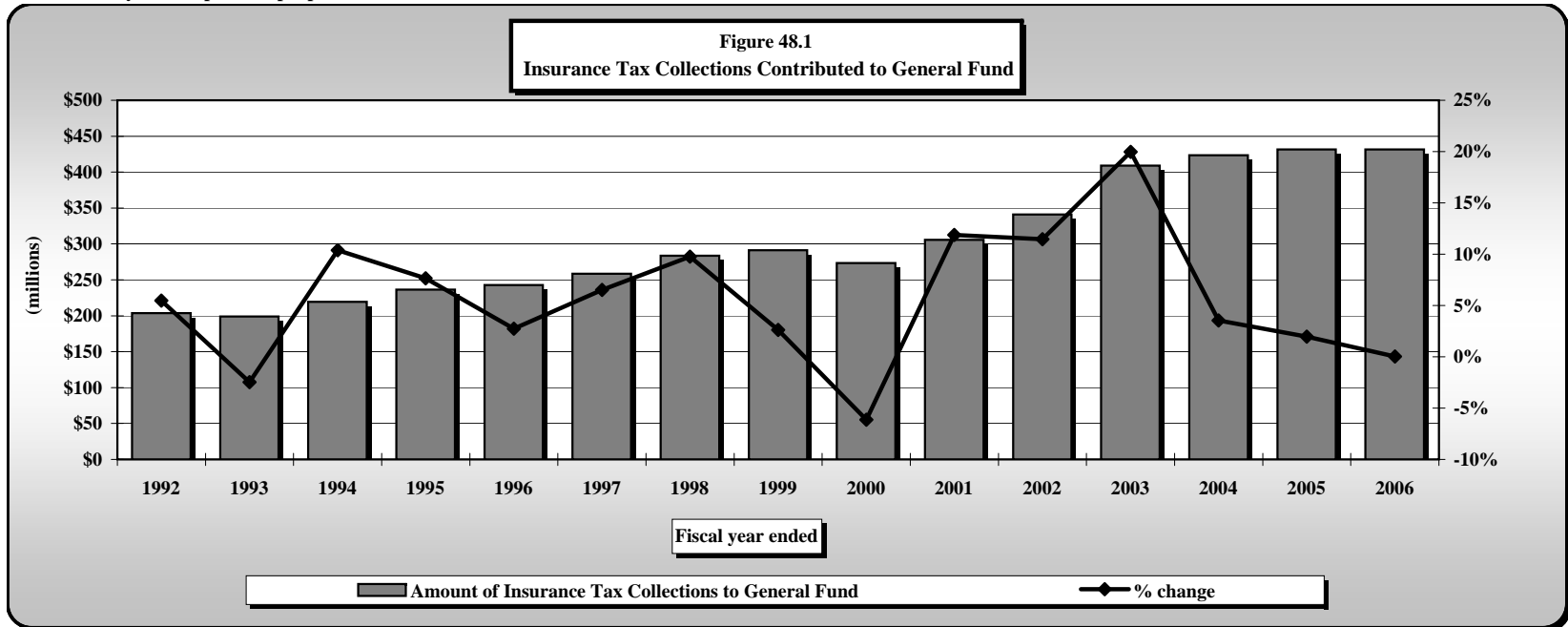


TABLE 49. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[G.S. 105 ARTICLE 8B.]

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	
2005-06	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430	

Fiscal year	Insurance Tax Type & Regulatory Charge							Disposition of Proceeds					
	Type of Insurance Company							Gross Premiums Tax Collections from Dept. of Insurance	Total Net Collections		Special Revenue Fund Allocation	Amount to General Fund	Amount to OSBM Civil Penalty & Forfeiture 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	-	
2005-06	9,453,719	544,826	5,376	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	431,729,295	6,503	

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.

Insurance Type/Company Type

Workers' Compensation

Rate

2.5%

Other insurance contracts

1.9%

Additional Statewide Fire (excluding auto & marine)

1.33%

(Remains in effect for tax years 2006 and 2007; effective for the tax year beginning January 1, 2008, this tax is renamed as an additional tax (0.85% rate) imposed on property coverage contracts without reference to fire and lightning coverage.) The additional tax will apply to 10% of the gross premiums from automobile physical damage policies and 100% of gross premiums from all other property coverage policies.

Additional Local Fire & Lightning

0.5%

(Repealed effective for taxable years beginning on or after January 1, 2008.)

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 calendar years 2005 and 2006)

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 50. 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 [\$]
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	-
2005-06...	75,254,998	136,597	75,118,401	-	18,779,600	56,338,801	-

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.

1991-92

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.

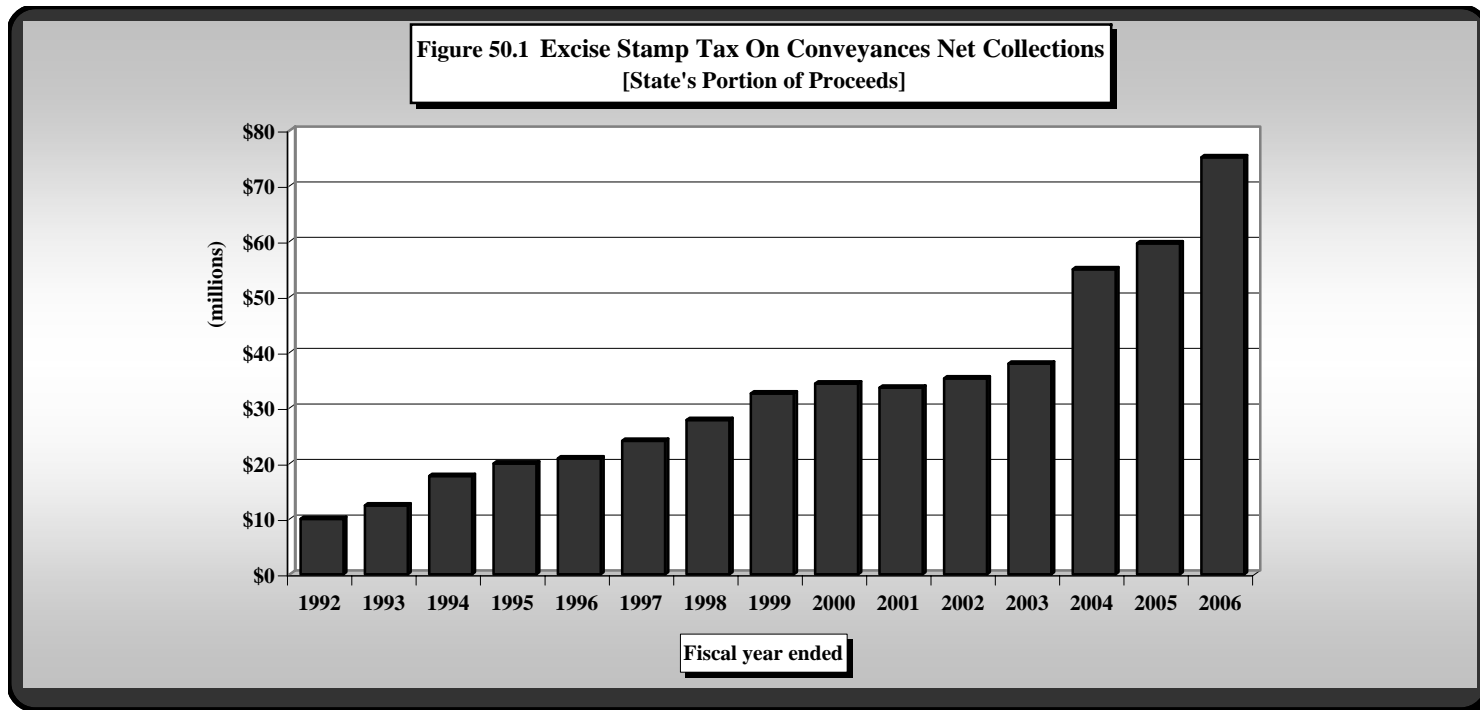


TABLE 51. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2005 [1,000s]	Motor fuel excise tax collections fiscal year 2005			
	[Rates per gallon as of 1/1/2006; 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 [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Alabama	0.1600	0.0200	0.1800	37	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3 cents	Distributor	4,558	559,978	122.86	32
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	-	-	-		Distributor	664	39,565	59.59	49
Arizona	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	5,939	705,623	118.81	35
Arkansas	0.2150	-	0.2150	23	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,779	437,097	157.29	8
California	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	36,132	3,366,141	93.16	46
Colorado	0.2200	-	0.2200	21	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,665	588,869	126.23	30
Connecticut	0.2500	-	0.2500	11	0.2600	-	0.2600	0.2500	-	0.2500		Distributor	3,510	477,108	135.93	20
Delaware	0.2300	-	0.2300	19	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	844	113,663	134.67	21
Florida	0.0400	0.1090	0.1490	47	0.1680	0.1090	0.2770	0.0400	0.1090	0.1490	sales tax applicable; local taxes for gasoline and gasohol: 9.7-17.7 cents; plus a 2.07 cent per gallon pollution tax.	Terminal	17,790	2,093,900	117.70	36
Georgia	0.0750	0.0780	0.1530	46	0.0750	0.0900	0.1650	0.0750	0.0780	0.1530	sales tax applicable	Distributor	9,073	926,494	102.12	44
Hawaii	0.1600	-	0.1600	44	0.1600	-	0.1600	0.1600	-	0.1600	sales tax applicable; local option taxes: 8.8-18.0 cents	Distributor	1,275	86,426	67.79	47
Idaho	0.2500	-	0.2500	11	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	1,429	220,102	154.03	11
Illinois	0.1900	0.0110	0.2010	27	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	12,763	1,419,883	111.25	40
Indiana	0.1800	-	0.1800	37	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11 cents	Distributor-G Terminal-D	6,272	806,862	128.65	25
Iowa	0.2070	-	0.2070	26	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	2,966	438,322	147.78	15
Kansas	0.2400	-	0.2400	15	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,745	426,261	155.29	9
Kentucky	0.1710	0.0140	0.1850	35	0.1410	0.0140	0.1550	0.1710	0.0140	0.1850	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	4,173	496,340	118.94	34
Louisiana	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		1st Import-G Distributor-D	4,524	602,975	133.28	24
Maine	0.2590	-	0.2590	10	0.2700	-	0.2700	0.2590	-	0.2590	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,322	228,395	172.76	6

TABLE 51. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Population as of 7/1/2005 [1,000s]	Motor fuel excise tax collections fiscal year 2005				
	[Rates per gallon as of 1/1/2006; 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 [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Maryland	0.2350	-	0.2350	18	0.2425	-	0.2425	0.2350	-	0.2350		1st Import/ Distributor-G,D	5,600	752,809	134.43	22
Massachusetts	0.2100	-	0.2100	25	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,399	685,524	107.13	41
Michigan	0.1900	-	0.1900	33	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,121	1,076,188	106.33	42
Minnesota	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,133	651,472	126.92	29
Mississippi	0.1800	0.0040	0.1840	36	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,921	435,530	149.10	13
Missouri	0.1700	0.0055	0.1755	41	0.1700	0.0055	0.1755	0.1700	0.0055	0.1755	inspection fee	Terminal	5,800	742,053	127.94	27
Montana	0.2700	-	0.2700	7	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	936	191,912	205.03	1
Nebraska	0.2610	0.0090	0.2700	7	0.2610	0.0090	0.2700	0.2610	0.0090	0.2700	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,759	305,058	173.43	4
Nevada	0.24000	0.00805	0.24805	13	0.27000	0.00750	0.27750	0.24000	0.00805	0.24805	inspection, cleanup fee; local option taxes: 4-9 cents	Distributor	2,415	307,672	127.40	28
New Hampshire	0.18000	0.01625	0.19625	32	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	Distributor	1,310	132,137	100.87	45
New Jersey	0.1050	0.0400	0.1450	48	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	Distributor-G Retailer-D	8,718	525,027	60.22	48
New Mexico	0.1700	0.0190	0.1890	34	0.2100	0.0190	0.2290	0.1700	0.0190	0.1890	petroleum loading fee	Distributor	1,928	223,396	115.87	38
New York	0.0800	0.1590	0.2390	17	0.0800	0.1415	0.2215	0.0800	0.1590	0.2390	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,255	532,687	27.66	50
North Carolina	0.2990	0.0025	0.3015	5	0.2990	0.0025	0.3015	0.2990	0.0025	0.3015	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	8,683	1,338,403	154.14	10
North Dakota	0.2300	-	0.2300	19	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	637	121,674	191.01	2
Ohio	0.2800	-	0.2800	6	0.2800	-	0.2800	0.2800	-	0.2800	plus 3 cents commercial	Distributor	11,464	1,671,915	145.84	16
Oklahoma	0.1600	0.0100	0.1700	43	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,548	413,840	116.64	37
Oregon	0.2400	-	0.2400	15	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G Retailer-D	3,641	373,295	102.53	43
Pennsylvania	0.1200	0.1920	0.3120	2	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,430	1,907,673	153.47	12
Rhode Island	0.3000	0.0100	0.3100	3	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	1,076	132,730	123.36	31
South Carolina	0.1600	-	0.1600	44	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,255	484,981	113.98	39
South Dakota	0.2200	-	0.2200	21	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1 cent	Terminal	776	124,974	161.05	7
Tennessee	0.2000	0.0140	0.2140	24	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1 cent; petroleum tax; environ- mental fee	1st Import-G Terminal-D	5,963	844,249	141.58	18
Texas	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Distributor	22,860	2,935,649	128.42	26
Utah	0.2450	-	0.2450	14	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,470	351,097	142.14	17

TABLE 51. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation	Population as of 7/1/2005 [1,000s]	Motor fuel excise tax collections fiscal year 2005		
	[Rates per gallon as of 1/1/2006; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Vermont	0.1900	0.0100	0.2000	28	0.2500	0.0100	0.2600	0.1900	0.0100	0.2000	petroleum cleanup fee	Distributor-G Distributor/ User-D	623	85,980	138.01	19
Virginia	0.1750	-	0.1750	42	0.1600	-	0.1600	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5 cents	Terminal	7,567	912,934	120.65	33
Washington *	0.3100	-	0.3100	3	0.3100	-	0.3100	0.3100	-	0.3100	0.5% privilege tax	Terminal	6,288	930,975	148.06	14
West Virginia	0.2050	0.0650	0.2700	7	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	sales tax applicable	Distributor	1,817	319,671	175.93	3
Wisconsin	0.2990	0.0300	0.3290	1	0.2990	0.0300	0.3290	0.2990	0.0300	0.3290	petroleum inspection fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Terminal	5,536	957,055	172.88	5
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	509	67,864	133.33	23
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	295,860	34,570,428	116.85 ^a	-
Federal	0.1830	0.0010	0.1840	36	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 totals due to rounding.

*Tax rate scheduled to increase to 34 cents on July 1, 2006.

^aWeighted average

Per capita tax collection amounts are computations based on July 1, 2005 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2005-01-State Population Estimates: July 1, 2005*, Population Division, December 22, 2005 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2005*.

Federation of Tax Administrators; Tax Foundation.

TABLE 52. MOTOR FUELS TAX COLLECTIONS
[G.S. 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collections														Collection fees on overdue tax debts [\$]	Refunds [(-) \$]	Toal net collections [all sources] [(\$)]	Per Gallon Rate [See notes for explanation of rates]	
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types			Tax collections per 1 cent of tax [\$]	July through December (cents)				January through June (cents)	
	(+) 1/4 cent Motor Fuels and Oil Inspection Fees		(+) Regis- tration and Civil Penalties	Gallons on which tax was collected [#]	Amount collected [\$]	Gallons on which tax was collected [#]	Amount collected [\$]	Gallons on which tax was collected [#]	Amount collected [\$]	Gallons on which tax was collected [#]	Amount collected [(\$)]	Gallons on which tax was collected [#]							Amount collected [(\$)]
	General Fund allocation [\$]	Highway Fund allocation [\$]																	
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		
2005-06.....	1,040,606	14,577,283	392,604	4,363,576,380	1,231,013,939	1,011,061,390	285,356,823	147,950,573	42,020,086	5,522,588,343	1,558,390,848	55,225,883	45,590	64,156,605	1,510,199,146	27.1	29.9		

Detail may not add to totals due to rounding.

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. [Previously, the rate was 17 cents per gallon plus 7% of the average wholesale price which was then converted to the nearest 1/10 of a cent.]

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 52.1 Motor Fuels Tax Gross Collections

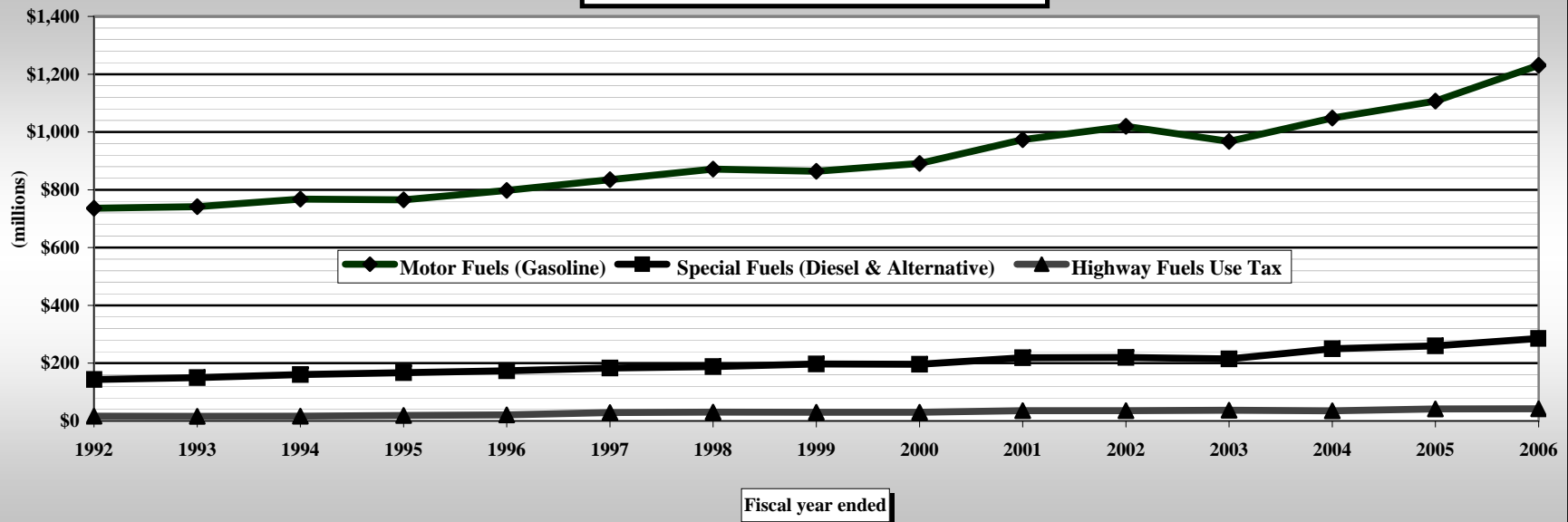


Figure 52.2 Gallons of Fuel on which Tax was Collected

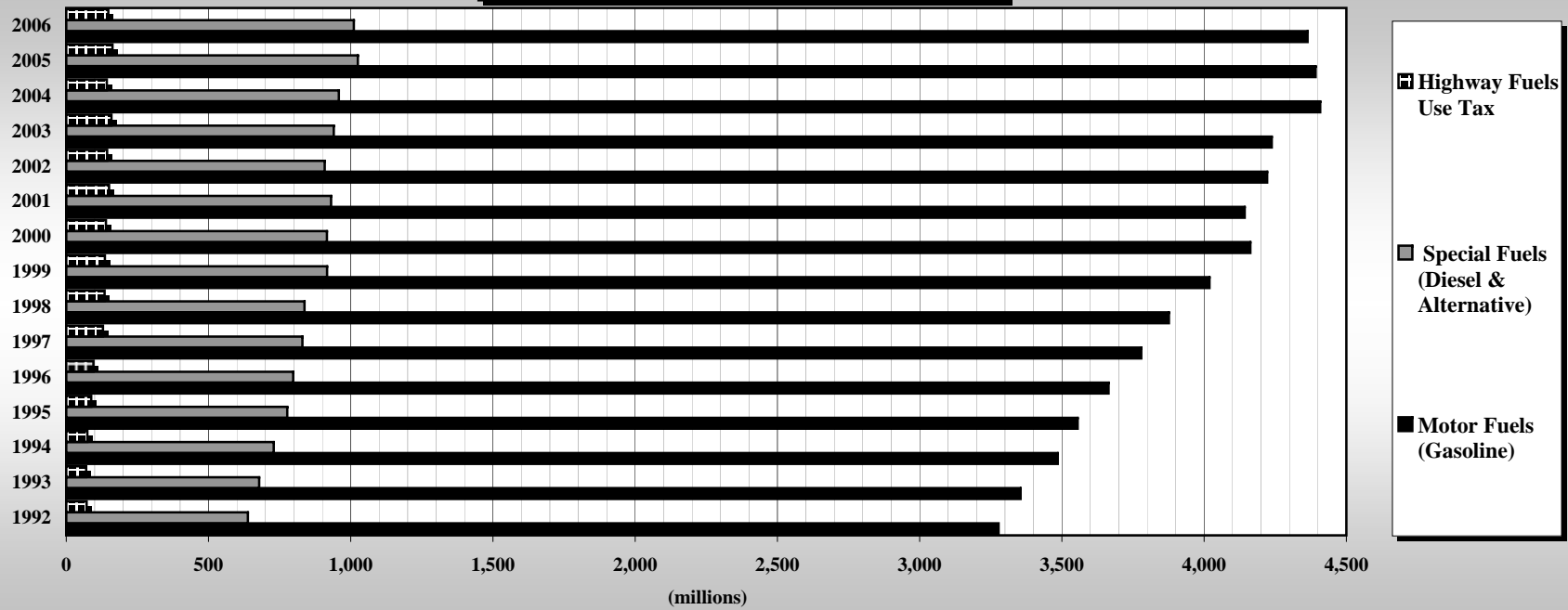


TABLE 53 . TOTAL GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[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
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	178,934,695	240,274,080	5,366,350,040	5,606,624,120	3.53%
2004-05.....	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	62,974	288,520,925	355,533,451	5,416,741,211	5,772,274,662	2.95%
2005-06.....	6,205,871	21,402,910	27,608,781	24,300,052	11,760,502	30,815	504,794	349,786,276	413,991,220	5,374,637,770	5,788,628,990	0.28%

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.

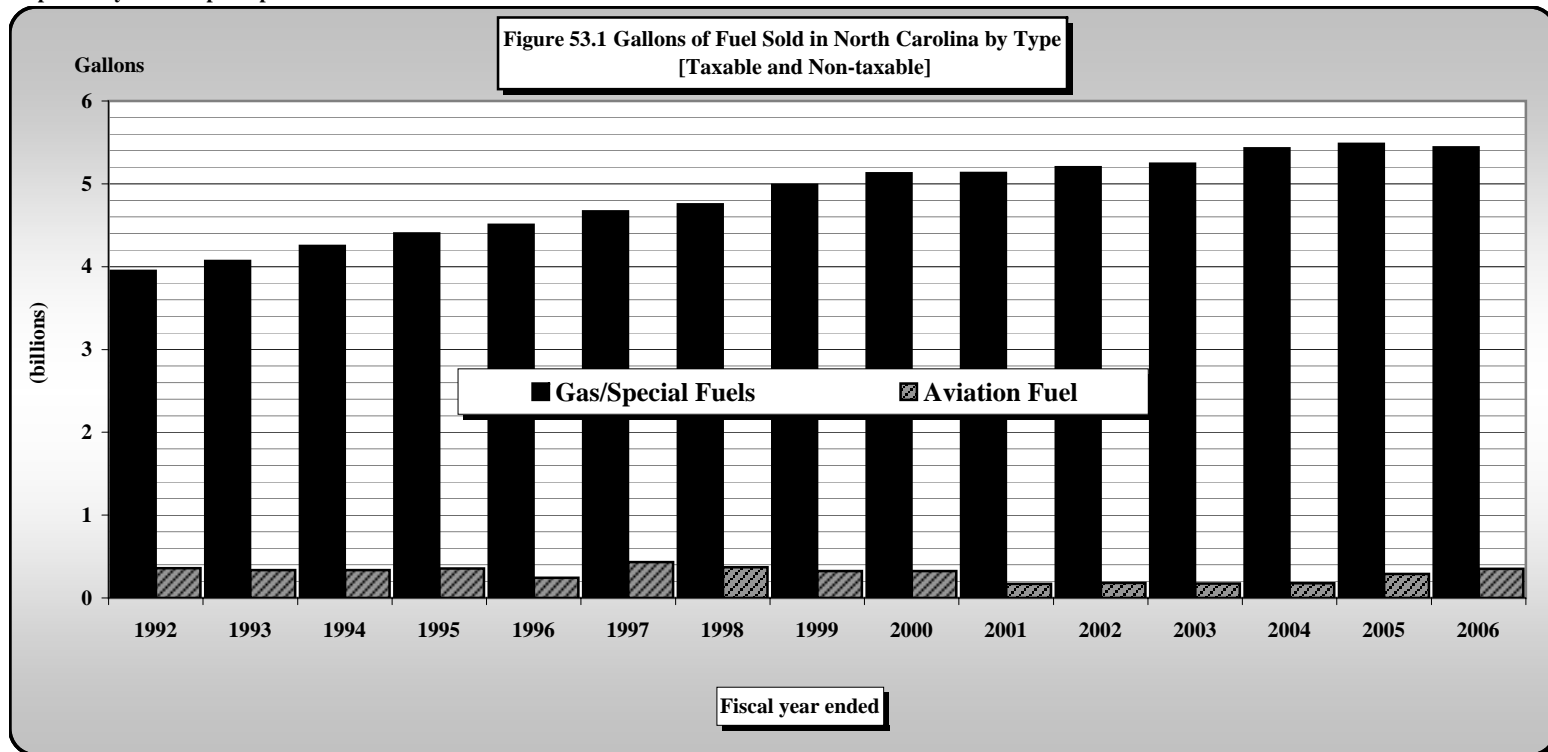


TABLE 54. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[G.S. 119 ARTICLE 3.]

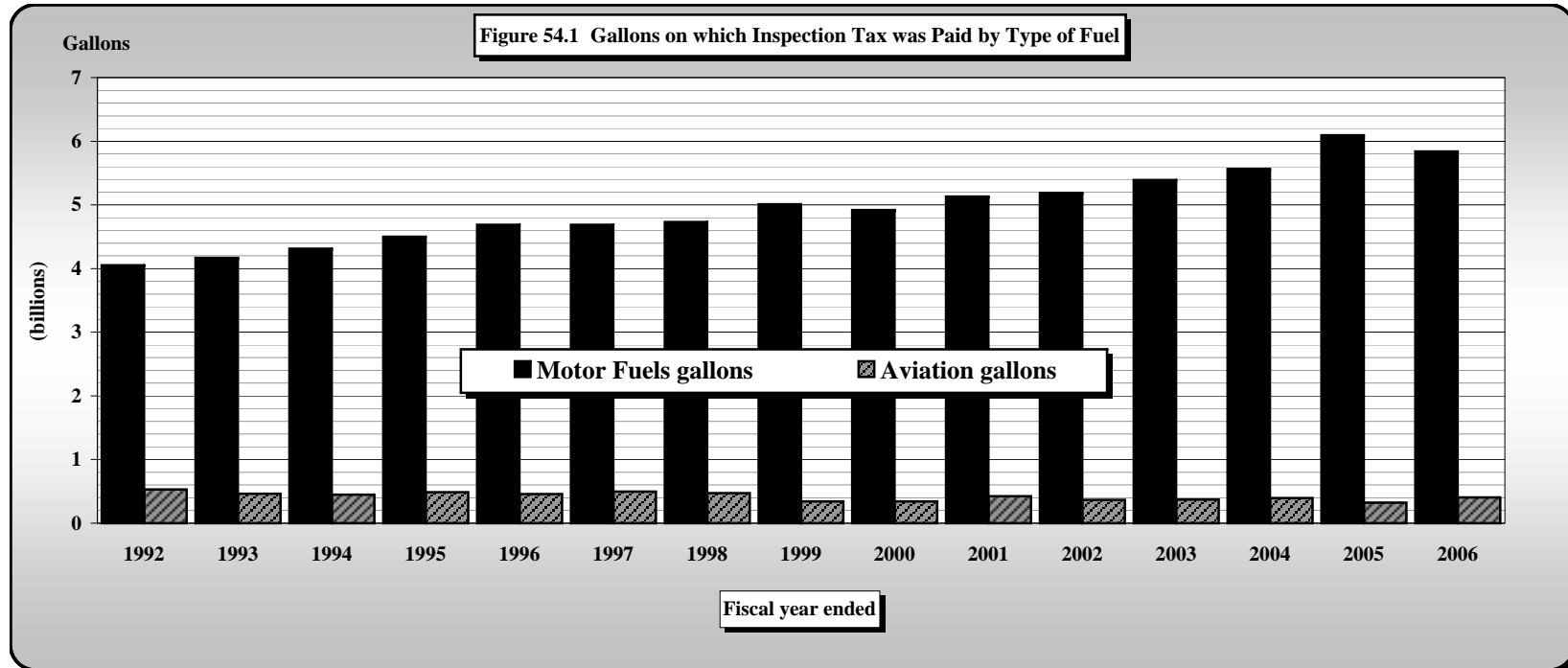
Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
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%
2005-06.....	5,841,224,624	14,603,672	-4.15%	405,661,780	1,014,218	25.89%	6,246,886,404	15,617,889	-2.64%

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

*Includes gasoline, diesel, kerosene, and alternative fuels.

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 55. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2005-2006
[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.....	36,988,438.10	38,501,789.37	104.09%	Hertford.....	4,651,935.56	5,820,672.81	125.12%	Vance.....	9,378,725.99	11,292,601.46	120.41%
Alexander.....	3,977,828.78	7,078,102.49	177.94%	Hoke.....	2,969,798.35	6,832,605.55	230.07%	Wake.....	284,031,833.79	238,637,604.93	84.02%
Alleghany.....	1,861,531.60	2,565,296.55	137.81%	Hyde.....	1,281,916.25	1,424,873.70	111.15%	Warren.....	1,600,718.49	3,619,676.47	226.13%
Anson.....	2,863,097.82	5,145,635.47	179.72%	Iredell.....	48,247,562.06	42,934,384.98	88.99%	Washington.....	1,772,988.18	2,932,629.45	165.41%
Ashe.....	5,134,953.86	6,070,846.21	118.23%	Jackson.....	10,132,122.74	10,374,903.23	102.40%	Watauga.....	18,399,889.81	15,534,416.10	84.43%
Avery.....	5,271,451.89	5,539,037.48	105.08%	Johnston.....	33,152,156.53	36,562,780.89	110.29%	Wayne.....	23,493,040.76	27,635,843.01	117.63%
Beaufort.....	10,967,057.97	12,496,984.10	113.95%	Jones.....	726,858.33	1,677,763.56	230.82%	Wilkes.....	12,910,969.40	16,294,075.22	126.20%
Bertie.....	1,830,331.05	3,653,668.52	199.62%	Lee.....	14,401,503.98	14,125,692.13	98.08%	Wilson.....	18,472,751.74	20,007,316.39	108.31%
Bladen.....	4,002,656.44	6,979,891.49	174.38%	Lenoir.....	12,582,583.11	13,750,128.75	109.28%	Yadkin.....	4,756,534.73	7,734,449.35	162.61%
Brunswick.....	30,921,269.38	29,353,909.04	94.93%	Lincoln.....	14,063,629.99	16,505,867.57	117.37%	Yancey.....	3,034,122.51	4,151,383.13	136.82%
Buncombe.....	85,228,511.38	74,800,918.95	87.77%	Macon.....	11,985,543.18	10,370,218.74	86.52%	Totals.....	2,447,233,401.31	2,432,877,583.11	99.41%
Burke.....	14,165,263.96	20,308,849.99	143.37%	Madison.....	2,101,137.03	3,849,184.53	183.20%	Less:			
Cabarrus.....	51,074,228.21	47,018,619.41	92.06%	Martin.....	4,566,775.55	5,940,224.72	130.07%	administrative costs.....	10,300,783.50	-	0.42%
Caldwell.....	13,392,170.33	18,317,600.45	136.78%	McDowell.....	7,283,105.94	10,453,096.02	143.53%	costs pursuant to G.S. 105-501.....	4,055,034.70	-	0.17%
Camden.....	1,544,506.79	1,863,581.19	120.66%	Mecklenburg.....	346,861,001.45	267,849,045.06	77.22%	Distributable to units.....	2,432,877,583.11	2,432,877,583.11	100.00%
Carteret.....	24,695,541.88	22,348,365.42	90.50%	Mitchell.....	3,385,094.78	3,887,463.61	114.84%	These amounts do not agree with the actual receipts of the local governments in fiscal year 2005-06 due to the lag in the collection/distribution cycle.			
Caswell.....	1,282,748.82	3,888,478.93	303.14%	Montgomery.....	3,667,752.67	5,676,991.88	154.78%	Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes collected by the Department of Revenue during the period July 1, 2005 through June 30, 2006 was \$14,355,818.20.			
Catawba.....	46,650,251.02	44,054,452.75	94.44%	Moore.....	24,883,933.13	24,973,900.15	100.36%	Article 39 proceeds are allocated to counties on a point-of-sale basis. (Refer to <i>Table 56</i> for details of distribution of Article 39 proceeds.)			
Chatham.....	9,444,118.33	12,694,606.31	134.42%	Nash.....	25,269,608.08	24,760,588.90	97.99%	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, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. pursuant to G.S. 105-501, and are therefore not equal to Article 40 1/2% net allocated collections. (Refer to <i>Table 57</i> for details of distribution of Article 40 and Article 42 proceeds.)			
Cherokee.....	8,358,318.32	7,742,062.45	92.63%	New Hanover.....	88,696,572.91	70,049,038.15	78.98%	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 <i>Table 58</i> for details of distribution of Article 44 proceeds.)			
Chowan.....	2,797,595.02	3,676,889.98	131.43%	Northampton.....	1,723,775.77	3,930,367.83	228.01%				
Clay.....	2,103,095.58	2,360,478.40	112.24%	Onslow.....	37,737,853.92	42,296,966.25	112.08%				
Cleveland.....	17,182,935.94	22,843,585.39	132.94%	Orange.....	28,128,612.05	34,031,534.13	120.99%				
Columbus.....	8,702,568.75	10,748,798.84	123.51%	Pamlico.....	1,770,232.91	2,761,908.56	156.02%				
Craven.....	23,069,538.31	25,151,911.55	109.03%	Pasquotank.....	10,667,237.44	10,698,336.75	100.29%				
Cumberland.....	78,790,377.43	82,663,974.91	104.92%	Pender.....	7,859,456.83	10,300,391.72	131.06%				
Currituck.....	9,824,028.20	7,681,631.66	78.19%	Perquimans.....	1,373,353.90	2,495,110.90	181.68%				
Dare.....	32,387,555.76	23,026,137.68	71.10%	Person.....	6,731,423.46	8,705,109.51	129.32%				
Davidson.....	25,171,805.80	34,283,224.07	136.20%	Pitt.....	44,111,058.78	43,408,320.11	98.41%				
Davie.....	6,176,008.71	8,130,652.69	131.65%	Polk.....	2,403,793.85	3,947,347.49	164.21%				
Duplin.....	7,457,095.59	11,312,238.88	151.70%	Randolph.....	22,005,318.57	30,394,928.99	138.13%				
Durham.....	92,360,224.96	84,430,718.86	91.41%	Richmond.....	7,967,428.78	11,299,896.83	141.83%				
Edgecombe.....	8,602,680.82	12,297,563.54	142.95%	Robeson.....	20,159,168.64	29,023,451.24	143.97%				
Forsyth.....	112,442,673.45	99,747,193.32	88.71%	Rockingham.....	14,970,347.31	21,040,614.93	140.55%				
Franklin.....	7,363,249.39	10,993,370.56	149.30%	Rowan.....	25,465,545.83	30,348,168.77	119.17%				
Gaston.....	42,286,580.89	49,726,807.31	117.59%	Rutherford.....	11,942,574.80	14,921,534.57	124.94%				
Gates.....	731,067.67	1,897,400.72	259.54%	Sampson.....	9,778,585.56	13,547,286.00	138.54%				
Graham.....	1,417,406.41	1,854,946.60	130.87%	Scotland.....	6,992,137.79	8,713,257.50	124.62%				
Granville.....	7,465,700.51	11,585,454.59	155.18%	Stanly.....	12,363,965.28	14,642,162.71	118.43%				
Greene.....	1,439,170.61	3,456,697.55	240.19%	Stokes.....	4,378,076.04	8,871,824.42	202.64%				
Guilford.....	154,423,896.62	134,817,136.57	87.30%	Surry.....	17,795,559.32	19,895,816.35	111.80%				
Halifax.....	10,416,727.10	13,429,019.45	128.92%	Swain.....	2,224,689.01	3,100,176.90	139.35%				
Harnett.....	13,541,796.61	20,914,875.94	154.45%	Transylvania.....	7,914,416.53	8,633,660.41	109.09%				
Haywood.....	15,539,553.32	16,029,896.32	103.16%	Tyrrell.....	475,222.11	832,624.27	175.21%				
Henderson.....	24,018,839.77	26,250,664.29	109.29%	Union.....	36,164,950.66	39,643,399.29	109.62%				

**TABLE 56. ARTICLE 39 FIRST ONE-CENT LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2005-2006**

County	Tax Allocation						(-) Cost of collection [\$]	(= Distributable proceeds [\$]	
	Point -of -sale * [excludes food] [\$]	Food **		Total tax allocation [\$]	Per capita basis	Adjustment G.S. 105-486(b) [\$]			
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]							Tax allocation July-September 2005 [\$]
		[\$]	% share						
Alamance.....	13,384,544.04	1,877,343.38	1.75722%	527,550.57	11,602.43	15,801,040.42	66,628.24	15,734,412.18	
Alexander.....	1,392,485.29	331,618.80	0.31040%	134,751.03	280.28	1,859,135.40	7,854.04	1,851,281.36	
Alleghany.....	658,184.06	136,173.05	0.12746%	41,734.83	1,748.96	837,840.90	3,536.02	834,304.88	
Anson.....	1,010,290.03	218,522.20	0.20454%	98,592.82	205.08	1,327,610.13	5,605.57	1,322,004.56	
Ash.....	1,844,763.82	298,275.31	0.27919%	96,705.83	(2,687.45)	2,237,057.51	9,466.26	2,227,591.25	
Avery.....	1,892,809.38	309,215.33	0.28943%	69,452.09	8,442.51	2,279,919.31	9,605.20	2,270,314.11	
Beaufort.....	3,926,799.44	679,124.26	0.63567%	176,412.01	10,905.69	4,793,241.40	20,192.32	4,773,049.08	
Bertie.....	663,433.89	92,199.36	0.08630%	76,070.10	(2,113.99)	829,589.36	3,513.06	826,076.30	
Bladen.....	1,401,683.23	336,875.14	0.31532%	126,909.49	5,318.30	1,870,786.16	7,884.90	1,862,901.26	
Brunswick.....	11,389,583.32	1,060,550.15	0.99269%	324,231.00	55,554.56	12,829,919.03	54,012.49	12,775,906.54	
Buncombe.....	31,166,803.73	3,575,960.95	3.34715%	825,799.52	51,050.57	35,619,614.77	150,104.04	35,469,510.73	
Burke.....	4,950,250.77	1,201,776.66	1.12488%	342,401.97	7,530.43	6,501,959.83	27,431.65	6,474,528.18	
Cabarrus.....	18,902,291.49	1,629,441.15	1.52518%	561,582.86	29,125.41	21,122,440.91	88,969.44	21,033,471.47	
Caldwell.....	4,736,212.38	988,895.24	0.92562%	302,206.38	6,646.43	6,033,960.43	25,465.10	6,008,495.33	
Camden.....	577,673.24	32,616.90	0.03053%	32,127.33	(2,492.17)	639,925.30	2,708.01	637,217.29	
Carteret.....	8,980,461.42	1,146,221.92	1.07288%	237,017.25	33,531.41	10,397,232.00	43,831.05	10,353,400.95	
Caswell.....	445,223.78	117,882.73	0.11034%	91,254.36	(4,353.13)	650,007.74	2,772.83	647,234.91	
Catawba.....	17,040,293.69	2,010,343.52	1.88171%	568,024.93	(4,474.18)	19,614,187.96	82,782.71	19,531,405.25	
Chatham.....	3,449,450.77	406,083.51	0.38010%	210,524.05	4,630.13	4,070,688.46	17,176.25	4,053,512.21	
Cherokee.....	3,044,534.90	370,923.77	0.34719%	98,552.11	(1,757.49)	3,512,253.29	14,842.91	3,497,410.38	
Chowan.....	1,001,508.17	182,796.26	0.17110%	55,645.20	5,102.08	1,245,051.71	5,232.42	1,239,819.29	
Clay.....	770,511.77	88,908.78	0.08322%	36,794.58	(1,388.85)	894,826.28	3,786.72	891,039.56	
Cleveland.....	6,099,756.78	1,209,906.88	1.13249%	375,440.47	4,518.93	7,689,623.06	32,476.57	7,657,146.49	
Columbus.....	3,106,691.83	569,190.01	0.53277%	210,228.50	(39,332.82)	3,846,777.52	16,408.15	3,830,369.37	
Craven.....	8,428,411.23	1,007,506.05	0.94304%	355,151.96	14,883.01	9,805,952.25	41,298.57	9,764,653.68	
Cumberland.....	28,771,276.67	3,427,213.21	3.20792%	1,194,544.43	(21,302.68)	33,371,731.63	140,877.22	33,230,854.41	
Currituck.....	3,650,812.90	235,519.85	0.22045%	82,937.82	(4,782.10)	3,964,488.47	16,909.29	3,947,579.18	
Dare.....	11,952,846.06	951,310.32	0.89044%	130,985.48	64,176.82	13,099,318.68	55,478.95	13,043,839.73	
Davidson.....	8,965,078.83	1,688,874.00	1.58081%	589,124.33	(10,506.04)	11,232,571.12	47,489.21	11,185,081.91	
Davie.....	2,235,837.46	318,659.62	0.29827%	145,387.36	(9,830.54)	2,690,053.90	11,410.72	2,678,643.18	
Duplin.....	2,651,049.88	525,964.18	0.49231%	197,612.89	4,346.13	3,378,973.08	14,251.89	3,364,721.19	
Durham.....	34,127,886.10	3,178,926.34	2.97552%	917,414.55	129,788.77	38,354,015.76	161,044.19	38,192,971.57	
Edgecombe.....	3,026,768.56	679,455.45	0.63598%	207,908.68	4,572.52	3,918,705.21	16,533.19	3,902,172.02	
Forsyth.....	41,188,903.97	4,713,027.16	4.41146%	1,232,608.40	(46,526.65)	47,088,012.88	199,035.88	46,888,977.00	
Franklin.....	2,682,058.11	345,528.86	0.32342%	202,455.85	(5,626.19)	3,224,416.63	13,635.67	3,210,780.96	
Gaston.....	15,154,904.65	2,680,611.20	2.50909%	739,094.95	23,613.80	18,598,224.60	78,357.96	18,519,866.64	
Gates.....	235,826.76	113,192.63	0.10595%	42,168.00	(2,011.54)	389,175.85	1,655.87	387,519.98	
Graham.....	503,008.25	100,233.42	0.09382%	31,078.00	(554.24)	633,765.43	2,685.91	631,079.52	
Granville.....	2,657,241.28	488,240.39	0.45700%	203,458.37	6,500.44	3,355,440.48	14,147.13	3,341,293.35	
Greene.....	508,369.78	109,378.58	0.10238%	76,928.82	(3,669.74)	691,007.44	2,940.79	688,066.65	
Guilford.....	56,574,235.19	6,188,304.09	5.79234%	1,671,184.68	(96,360.05)	64,337,363.91	271,917.11	64,065,446.80	
Halifax.....	3,732,793.47	631,240.38	0.59085%	218,022.67	2,624.17	4,584,680.69	19,345.46	4,565,335.23	
Harnett.....	4,867,237.53	788,342.70	0.73790%	381,929.03	(3,008.29)	6,034,500.97	25,502.92	6,008,998.05	
Haywood.....	5,615,845.08	831,119.82	0.77794%	216,972.78	4,771.91	6,668,709.59	28,169.44	6,640,540.15	
Henderson.....	8,729,191.82	1,152,685.51	1.07893%	368,646.61	15,448.66	10,265,972.60	43,307.30	10,222,665.30	

TABLE 56. - Continued

County	Tax Allocation							(-) Cost of collection [\$]	(=) Distributable proceeds [\$]	
	Point -of -sale * [excludes food] [\$]	Food **			Total tax allocation [\$]	(-) Cost of collection [\$]	(=) Distributable proceeds [\$]			
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]		Per capita basis						
		[\$]	% share	Tax allocation July-September 2005 [\$]						Adjustment G.S. 105-486(b) [\$]
Hertford.....	1,635,760.52	362,195.28	0.33902%	91,458.91	1,100.83	2,090,515.54	8,825.39	2,081,690.15		
Hoke.....	1,073,016.71	159,281.66	0.14909%	147,097.88	(4,087.75)	1,375,308.50	5,842.33	1,369,466.17		
Hyde.....	468,519.55	51,943.53	0.04862%	21,822.21	(389.17)	541,896.12	2,309.30	539,586.82		
Iredell.....	17,771,305.91	1,666,737.58	1.56009%	521,156.75	(4,104.91)	19,955,095.33	84,232.68	19,870,862.65		
Jackson.....	3,697,835.91	451,830.68	0.42292%	136,603.50	7,084.67	4,293,354.76	18,132.94	4,275,221.82		
Johnston.....	12,150,430.57	1,337,586.55	1.25200%	539,405.92	1,122.13	14,028,545.17	59,182.56	13,969,362.61		
Jones.....	267,029.82	28,877.67	0.02703%	39,398.59	(3,840.81)	331,465.27	1,419.46	330,045.81		
Lee.....	5,189,978.02	806,355.25	0.75476%	192,838.48	(7,278.99)	6,181,892.76	26,138.20	6,155,754.56		
Lenoir.....	4,475,112.57	785,970.95	0.73568%	225,952.39	(26,526.71)	5,460,509.20	23,184.77	5,437,324.43		
Lincoln.....	5,071,775.73	777,723.19	0.72796%	261,559.36	(7,268.71)	6,103,789.57	25,792.02	6,077,997.55		
Macon.....	4,398,000.29	472,396.59	0.44217%	121,991.53	(2,175.50)	4,990,212.91	21,111.81	4,969,101.10		
Madison.....	742,551.37	156,728.29	0.14670%	77,606.42	(2,929.38)	973,956.70	4,132.77	969,823.93		
Martin.....	1,651,266.28	256,449.02	0.24004%	95,416.05	3,048.49	2,006,179.84	8,460.18	1,997,719.66		
McDowell.....	2,586,014.06	503,240.17	0.47104%	166,455.06	15,262.14	3,270,971.43	13,755.32	3,257,216.11		
Mecklenburg.....	123,920,643.34	10,725,897.26	10.03961%	2,942,532.34	(316,152.93)	137,272,920.01	579,207.53	136,693,712.48		
Mitchell.....	1,209,977.82	213,308.62	0.19966%	61,546.37	(2,935.96)	1,481,896.85	6,277.31	1,475,619.54		
Montgomery.....	1,276,305.92	321,939.48	0.30134%	104,808.91	(2,912.65)	1,700,141.66	7,191.48	1,692,950.18		
Moore.....	9,061,184.14	1,160,719.56	1.08645%	304,527.17	33,986.01	10,560,416.88	44,449.25	10,515,967.63		
Nash.....	9,112,329.47	1,406,933.81	1.31691%	348,365.35	(23,555.17)	10,844,073.46	45,866.52	10,798,206.94		
New Hanover....	32,800,905.74	2,803,867.90	2.62446%	666,067.60	47,807.95	36,318,649.19	153,219.01	36,165,430.18		
Northampton.....	641,704.32	46,206.46	0.04325%	83,338.54	173.31	771,422.63	3,257.26	768,165.37		
Onslow.....	13,878,043.19	1,349,402.62	1.26306%	612,469.57	25,666.42	15,865,581.80	66,840.03	15,798,741.77		
Orange.....	10,172,853.08	1,594,035.70	1.49204%	465,990.35	70,564.35	12,303,443.48	51,690.36	12,251,753.12		
Pamlico.....	621,974.13	139,506.33	0.13058%	50,287.54	(396.12)	811,371.88	3,431.21	807,940.67		
Pasquotank.....	3,870,001.65	541,241.71	0.50661%	143,656.41	298.84	4,555,198.61	19,237.89	4,535,960.72		
Pender.....	2,850,379.88	394,491.81	0.36925%	172,413.43	(1,357.99)	3,415,927.13	14,462.78	3,401,464.35		
Perquimans.....	488,308.79	97,071.08	0.09086%	45,484.19	2,811.82	633,675.88	2,662.52	631,013.36		
Person.....	2,404,150.74	431,798.94	0.40417%	142,499.19	296.36	2,978,745.23	12,578.26	2,966,166.97		
Pitt.....	16,172,872.91	1,748,274.82	1.63641%	542,589.61	38,945.03	18,502,682.37	77,974.65	18,424,707.72		
Polk.....	847,922.12	182,967.22	0.17126%	73,001.97	151.83	1,104,043.14	4,666.28	1,099,376.86		
Randolph.....	7,852,227.62	1,428,311.68	1.33692%	522,386.81	(4,114.71)	9,798,811.40	41,418.10	9,757,393.30		
Richmond.....	2,841,050.40	531,626.48	0.49761%	179,018.99	16,414.09	3,568,109.96	14,980.26	3,553,129.70		
Robeson.....	7,213,579.54	1,259,393.30	1.17881%	486,557.83	20,389.83	8,979,920.50	37,829.05	8,942,091.45		
Rockingham.....	5,270,345.15	1,195,259.65	1.11878%	355,255.07	4,275.96	6,825,135.83	28,783.59	6,796,352.24		
Rowan.....	9,192,467.75	1,442,499.50	1.35020%	512,967.56	(39,792.47)	11,108,142.34	47,082.76	11,061,059.58		
Rutherford.....	4,272,449.83	762,563.18	0.71377%	243,811.00	(4,348.01)	5,274,476.00	22,297.74	5,252,178.26		
Sampson.....	3,500,686.13	604,456.59	0.56578%	240,873.42	(9,092.13)	4,336,924.01	18,358.40	4,318,565.61		
Scotland.....	2,482,076.84	478,742.69	0.44811%	140,602.37	(2,507.34)	3,098,914.56	13,094.48	3,085,820.08		
Stanly.....	4,417,124.27	803,972.83	0.75253%	227,609.35	(1,792.84)	5,446,913.61	22,998.94	5,423,914.67		
Stokes.....	1,547,500.48	325,133.86	0.30433%	176,504.44	2,124.48	2,051,263.26	8,662.79	2,042,600.47		
Surry.....	6,342,395.82	1,181,018.41	1.10545%	278,167.59	14,426.55	7,816,008.37	32,923.02	7,783,085.35		
Swain.....	789,177.53	156,867.18	0.14683%	51,777.37	1,138.75	998,960.83	4,222.28	994,738.55		
Transylvania.....	2,864,167.63	414,758.60	0.38822%	114,229.35	11,610.94	3,404,766.52	14,341.65	3,390,424.87		
Tyrrell.....	170,422.68	29,636.18	0.02774%	16,137.62	(127.11)	216,069.37	914.25	215,155.12		
Union.....	13,312,184.07	1,287,768.94	1.20537%	577,522.50	6,951.69	15,184,427.20	64,067.18	15,120,360.02		

TABLE 56. - Continued

County	Tax Allocation						Total tax allocation [\$]	(-) Cost of collection [\$]	(=) Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food **			Tax allocation July-September 2005 [\$]	Per capita basis Adjustment G.S. 105-486(b) [\$]			
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]		% share					
		[\$]							
Vance.....	3,349,923.94	629,199.81	0.58894%	168,905.29	7,078.17	4,155,107.21	17,491.57	4,137,615.64	
Wake.....	104,737,155.31	9,622,119.87	9.00644%	2,762,875.78	(104,287.86)	117,017,863.10	494,167.33	116,523,695.77	
Warren.....	553,802.94	143,534.05	0.13435%	77,323.74	(2,148.83)	772,511.90	3,274.87	769,237.03	
Washington.....	612,174.33	167,668.30	0.15694%	51,925.51	2,175.99	833,944.13	3,516.83	830,427.30	
Watauga.....	6,815,518.51	629,509.63	0.58923%	165,030.83	10,202.10	7,620,261.07	32,158.51	7,588,102.56	
Wayne.....	8,458,862.61	1,355,502.95	1.26877%	442,333.34	(16,696.54)	10,240,002.36	43,301.15	10,196,701.21	
Wilkes.....	4,630,874.98	779,037.29	0.72919%	258,005.70	5,674.31	5,673,592.28	23,928.22	5,649,664.06	
Wilson.....	6,647,509.89	1,056,030.97	0.98846%	293,630.22	(5,236.39)	7,991,934.69	33,734.23	7,958,200.46	
Yadkin.....	1,683,633.77	348,360.03	0.32607%	142,522.14	296.42	2,174,812.36	9,185.92	2,165,626.44	
Yancey	1,081,544.40	201,866.49	0.18895%	69,474.18	836.23	1,353,721.30	5,721.06	1,348,000.24	
Totals.....	889,242,835.77	106,835,997.21	100.00000%	32,779,414.53	-	1,028,858,247.51	4,342,266.87	1,024,515,980.64	

*Net collections (excluding food) are determined by the point-of-sale (origin) basis.

**County tax allocations of proceeds generated from food transactions subject to the one-percent rate are based on county proportions of State sales tax collected on food during the 1997-98 fiscal year.

Effective September 27, 2005, G.S. 105-469(a) was rewritten to change the method of allocating the proceeds generated from food transactions subject to the one-half percent taxes levied under Articles 40 and 42. Taxes collected under Articles 40 and 42 are distributed on the basis of population.

Prior to the law change, the per capita portion of the food distribution was included in the 1% local tax distribution; the law change provided that the per capita portion of the food distribution be included in distributable amounts of Articles 40 and 42.

Tax allocation amounts shown in the July-September 2005 column are the per capita portions of the food distribution that were included in the 1% local tax distribution during the 2005-06 fiscal year.

Per capita portions of the food distribution for the October 2005-June 2006 period are included in Article 40 and 42 distributable proceeds reported in Table 57.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2005-06 due to the lag in the collection/distribution cycle.

TABLE 57. ARTICLE 40 FIRST ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
 ARTICLE 42 SECOND ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
 FOR FISCAL YEAR 2005-2006

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42 [\$]
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b) [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501 [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b) [\$]	Distributable proceeds [\$]	
Alamance.....	1.02	7,738,467.25	32,597.78	170,330.66	7,876,200.13	7,738,467.25	60,893.73	32,341.01	169,088.28	7,814,320.79	15,690,520.92
Alexander.....	1.00	1,981,081.36	8,344.93	4,150.82	1,976,887.25	1,981,081.36	6,305.41	8,318.33	4,162.64	1,970,620.26	3,947,507.51
Alleghany.....	1.04	612,167.53	2,578.72	25,666.13	635,254.94	612,167.53	3,055.35	2,565.79	25,545.80	632,092.19	1,267,347.13
Anson.....	1.00	1,450,110.22	6,108.27	3,038.31	1,447,040.26	1,450,110.22	4,607.42	6,088.87	3,047.00	1,442,460.93	2,889,501.19
Ashe.....	0.97	1,417,252.35	5,970.16	(39,369.14)	1,371,913.05	1,417,252.35	8,433.73	5,934.53	(39,116.87)	1,363,767.22	2,735,680.27
Avery.....	1.12	1,016,703.17	4,282.91	123,620.50	1,136,040.76	1,016,703.17	8,729.48	4,246.01	122,572.00	1,126,299.68	2,262,340.44
Beaufort.....	1.06	2,587,931.86	10,901.46	160,043.93	2,737,074.33	2,587,931.86	17,904.25	10,825.95	158,969.50	2,718,171.16	5,455,245.49
Bertie.....	0.97	1,113,646.69	4,691.29	(30,935.50)	1,078,019.90	1,113,646.69	3,078.24	4,678.33	(30,835.71)	1,075,054.41	2,153,074.31
Bladen.....	1.04	1,861,918.81	7,843.18	78,064.05	1,932,139.68	1,861,918.81	6,350.96	7,816.39	77,821.41	1,925,572.87	3,857,712.55
Brunswick.....	1.17	4,785,703.58	20,157.79	820,170.54	5,585,716.33	4,785,703.58	52,079.45	19,937.67	811,304.45	5,524,990.91	11,110,707.24
Buncombe.....	1.06	12,131,500.86	51,102.11	750,241.83	12,830,640.58	12,131,500.86	141,579.23	50,504.77	741,638.66	12,681,055.52	25,511,696.10
Burke.....	1.02	5,018,457.17	21,140.15	110,460.66	5,107,777.68	5,018,457.17	22,540.04	21,045.10	110,028.46	5,084,900.49	10,192,678.17
Cabarrus.....	1.05	8,263,382.60	34,807.48	428,742.63	8,657,317.75	8,263,382.60	85,658.66	34,446.32	424,401.73	8,567,679.35	17,224,997.10
Caldwell.....	1.02	4,432,802.51	18,672.89	97,569.99	4,511,699.61	4,432,802.51	21,557.10	18,581.91	97,151.75	4,489,815.25	9,001,514.86
Camden.....	0.92	478,090.25	2,013.53	(37,084.26)	438,992.46	478,090.25	2,636.08	2,002.43	(36,873.92)	436,577.82	875,570.28
Carteret.....	1.14	3,487,019.77	14,688.27	493,432.59	3,965,764.09	3,487,019.77	41,048.38	14,514.68	487,667.53	3,919,124.24	7,884,888.33
Caswell.....	0.95	1,336,650.82	5,630.65	(63,750.61)	1,267,269.56	1,336,650.82	2,056.37	5,621.99	(63,635.42)	1,265,337.04	2,532,606.60
Catawba.....	0.99	8,337,753.26	35,121.92	(65,557.27)	8,237,074.07	8,337,753.26	77,502.16	34,795.08	(64,842.67)	8,160,613.35	16,397,687.42
Chatham.....	1.02	3,099,017.10	13,053.78	68,212.51	3,154,175.83	3,099,017.10	15,769.10	12,987.26	67,904.43	3,138,165.17	6,292,341.00
Cherokee.....	0.98	1,448,522.23	6,101.64	(25,813.42)	1,416,607.17	1,448,522.23	13,897.72	6,042.97	(25,547.55)	1,403,033.99	2,819,641.16
Chowan.....	1.09	816,507.87	3,439.47	74,886.87	887,955.27	816,507.87	4,576.91	3,420.19	74,477.46	882,988.23	1,770,943.50
Clay.....	0.96	541,856.44	2,282.40	(20,447.62)	519,126.42	541,856.44	3,538.62	2,267.47	(20,307.34)	515,743.01	1,034,869.43
Cleveland.....	1.01	5,499,864.88	23,168.22	66,289.81	5,542,986.47	5,499,864.88	27,893.52	23,050.49	66,023.61	5,514,944.48	11,057,930.95
Columbus.....	0.81	3,080,625.86	12,977.11	(576,398.99)	2,491,249.76	3,080,625.86	14,096.31	12,917.68	(573,722.30)	2,479,889.57	4,971,139.33
Craven.....	1.04	5,196,511.57	21,890.69	217,871.89	5,392,492.77	5,196,511.57	38,304.00	21,729.28	216,332.20	5,352,810.49	10,745,303.26
Cumberland.....	0.98	17,536,215.90	73,869.34	(312,505.44)	17,149,841.12	17,536,215.90	130,944.79	73,317.42	(309,950.09)	17,022,003.60	34,171,844.72
Currituck.....	0.94	1,229,043.57	5,176.55	(70,856.60)	1,153,010.42	1,229,043.57	16,807.86	5,104.92	(69,872.82)	1,137,257.97	2,290,268.39
Dare.....	1.49	1,929,256.81	8,126.42	945,396.21	2,866,526.60	1,929,256.81	54,989.89	7,892.17	918,473.43	2,784,848.18	5,651,374.78
Davidson.....	0.98	8,646,918.78	36,424.29	(154,093.09)	8,456,401.40	8,646,918.78	40,832.64	36,252.03	(153,255.81)	8,416,578.30	16,872,979.70
Davie.....	0.93	2,137,976.77	9,005.77	(144,548.41)	1,984,422.59	2,137,976.77	10,198.53	8,962.74	(143,831.93)	1,974,983.57	3,959,406.16
Duplin.....	1.02	2,903,274.63	12,229.59	63,903.86	2,954,948.90	2,903,274.63	12,029.48	12,178.87	63,675.80	2,942,742.08	5,897,690.98
Durham.....	1.14	13,473,015.21	56,753.28	1,906,505.18	15,322,767.11	13,473,015.21	150,958.25	56,117.84	1,885,312.15	15,151,251.27	30,474,018.38
Edgecombe.....	1.02	3,044,822.74	12,826.37	67,019.15	3,099,015.52	3,044,822.74	13,871.92	12,767.87	66,752.64	3,084,935.59	6,183,951.11
Forsyth.....	0.96	18,095,343.99	76,224.57	(682,851.82)	17,336,267.60	18,095,343.99	187,405.43	75,433.51	(675,552.36)	17,156,952.69	34,493,220.29
Franklin.....	0.97	2,979,875.19	12,551.95	(82,776.05)	2,884,547.19	2,979,875.19	12,345.05	12,499.93	(82,395.56)	2,872,634.65	5,757,181.84
Gaston.....	1.03	10,838,882.19	45,658.20	346,505.75	11,139,729.74	10,838,882.19	68,536.97	45,369.45	344,452.16	11,069,427.93	22,209,157.67
Gates.....	0.95	619,531.39	2,609.66	(29,548.06)	587,373.67	619,531.39	1,086.86	2,605.10	(29,488.32)	586,351.11	1,173,724.78
Graham.....	0.98	455,715.65	1,919.68	(8,121.13)	445,674.84	455,715.65	2,311.42	1,909.89	(8,074.18)	443,420.16	889,095.00
Granville.....	1.03	2,986,714.31	12,581.21	95,481.69	3,069,614.79	2,986,714.31	12,084.00	12,530.25	95,133.24	3,057,233.30	6,126,848.09
Greene.....	0.95	1,128,507.43	4,753.76	(53,823.26)	1,069,930.41	1,128,507.43	2,313.22	4,743.99	(53,698.58)	1,067,751.64	2,137,682.05
Guilford.....	0.94	24,525,959.07	103,313.27	(1,413,972.74)	23,008,673.06	24,525,959.07	257,759.93	102,226.04	(1,398,803.42)	22,767,169.68	45,775,842.74
Halifax.....	1.01	3,190,474.36	13,440.08	38,454.63	3,215,488.91	3,190,474.36	17,015.60	13,368.35	38,290.28	3,198,380.69	6,413,869.60
Harnett.....	0.99	5,616,237.95	23,657.25	(44,158.49)	5,548,422.21	5,616,237.95	22,185.63	23,563.71	(43,913.03)	5,526,575.58	11,074,997.79
Haywood.....	1.02	3,186,635.04	13,423.26	70,140.86	3,243,352.64	3,186,635.04	25,562.12	13,315.27	69,618.33	3,217,375.98	6,460,728.62
Henderson.....	1.02	5,419,398.94	22,828.20	227,217.68	5,623,788.42	5,419,398.94	40,006.07	22,659.28	225,608.64	5,582,342.23	11,206,130.65

TABLE 57. - Continued

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Hertford.....	1.01	1,339,910.65	5,644.38	16,149.95	1,350,416.22	1,339,910.65	7,514.10	5,612.68	16,076.44	1,342,860.31	2,693,276.53
Hoke.....	0.97	2,173,054.60	9,152.97	(60,363.69)	2,103,537.94	2,173,054.60	4,931.79	9,132.14	(60,199.51)	2,098,791.16	4,202,329.10
Hyde.....	0.98	318,932.79	1,343.55	(5,683.61)	311,905.63	318,932.79	2,171.86	1,334.30	(5,640.87)	309,785.76	621,691.39
Iredell.....	0.99	7,665,986.16	32,291.27	(60,274.84)	7,573,420.05	7,665,986.16	80,851.55	31,950.19	(59,543.03)	7,493,641.39	15,067,061.44
Jackson.....	1.05	2,008,564.27	8,460.69	104,213.56	2,104,317.14	2,008,564.27	16,926.38	8,389.07	103,360.57	2,086,609.39	4,190,926.53
Johnston.....	1.00	7,958,753.13	33,523.10	16,676.28	7,941,906.31	7,958,753.13	55,740.97	33,288.16	16,659.02	7,886,383.02	15,828,289.33
Jones.....	0.90	577,950.47	2,434.50	(56,338.74)	519,177.23	577,950.47	1,231.69	2,429.28	(56,211.31)	518,078.19	1,037,255.42
Lee.....	0.96	2,829,524.56	11,919.11	(106,775.89)	2,710,829.56	2,829,524.56	23,760.89	11,818.85	(105,843.51)	2,688,101.31	5,398,930.87
Lenoir.....	0.88	3,307,154.72	13,931.59	(388,258.02)	2,904,965.11	3,307,154.72	20,543.62	13,844.86	(385,804.05)	2,886,962.19	5,791,927.30
Lincoln.....	0.97	3,839,969.84	16,175.41	(106,668.43)	3,717,126.00	3,839,969.84	23,154.92	16,077.81	(105,976.59)	3,694,760.52	7,411,886.52
Macon.....	0.98	1,791,808.01	7,547.73	(31,931.02)	1,752,329.26	1,791,808.01	20,118.57	7,462.67	(31,550.07)	1,732,676.70	3,485,005.96
Madison.....	0.96	1,139,644.62	4,800.60	(43,005.98)	1,091,838.04	1,139,644.62	3,396.86	4,786.27	(42,863.33)	1,088,598.16	2,180,436.20
Martin.....	1.03	1,395,740.06	5,879.68	44,619.97	1,434,480.35	1,395,740.06	7,525.83	5,847.94	44,397.23	1,426,763.52	2,861,243.87
McDowell.....	1.09	2,440,910.06	10,282.21	223,870.57	2,654,498.42	2,440,910.06	11,799.38	10,232.44	222,819.38	2,641,697.62	5,296,196.04
Mecklenburg.....	0.89	43,317,408.10	182,463.00	(4,654,082.44)	38,480,862.66	43,317,408.10	567,676.43	180,074.58	(4,592,546.79)	37,977,110.30	76,457,972.96
Mitchell.....	0.95	902,573.22	3,802.04	(43,047.53)	855,723.65	902,573.22	5,479.98	3,778.90	(42,774.72)	850,539.62	1,706,263.27
Montgomery.....	0.97	1,533,873.82	6,461.55	(42,608.81)	1,484,803.46	1,533,873.82	5,804.10	6,437.07	(42,427.93)	1,479,204.72	2,964,008.18
Moore.....	1.11	4,474,331.99	18,847.42	499,477.95	4,954,962.52	4,474,331.99	40,975.06	18,674.48	494,960.11	4,909,642.56	9,864,605.08
Nash.....	0.93	5,116,379.36	21,552.04	(345,918.10)	4,748,909.22	5,116,379.36	41,578.97	21,376.70	(343,042.44)	4,710,381.25	9,459,290.47
New Hanover.....	1.07	9,816,649.14	41,349.35	704,839.88	10,480,139.67	9,816,649.14	149,483.78	40,718.03	694,228.26	10,320,675.59	20,800,815.26
Northampton.....	1.00	1,218,694.27	5,133.89	2,553.23	1,216,113.61	1,218,694.27	2,921.15	5,121.60	2,562.75	1,213,214.27	2,429,327.88
Onslow.....	1.04	9,004,204.18	37,928.46	377,516.88	9,343,792.60	9,004,204.18	63,458.40	37,660.93	374,969.76	9,278,054.61	18,621,847.21
Orange.....	1.15	6,829,206.48	28,767.93	1,034,373.80	7,834,812.35	6,829,206.48	47,671.58	28,566.74	1,027,240.19	7,780,208.35	15,615,020.70
Pamlico.....	0.99	737,765.90	3,107.79	(5,800.84)	728,857.27	737,765.90	2,842.32	3,095.79	(5,769.13)	726,058.66	1,454,915.93
Pasquotank.....	1.00	2,117,644.34	8,919.92	4,437.16	2,113,161.58	2,117,644.34	17,641.67	8,845.47	4,426.77	2,095,583.97	4,208,745.55
Pender.....	0.99	2,541,955.18	10,707.09	(19,986.32)	2,511,261.77	2,541,955.18	13,059.41	10,651.86	(19,851.78)	2,498,392.13	5,009,653.90
Perquimans.....	1.06	667,868.07	2,813.30	41,302.57	706,357.34	667,868.07	2,260.41	2,803.79	41,171.30	703,975.17	1,410,332.51
Person.....	1.00	2,088,146.93	8,796.29	4,374.91	2,083,725.55	2,088,146.93	10,943.34	8,750.13	4,378.55	2,072,832.01	4,156,557.56
Pitt.....	1.07	7,977,617.86	33,604.15	572,795.89	8,516,809.60	7,977,617.86	74,363.41	33,290.19	567,557.06	8,437,521.32	16,954,330.92
Polk.....	1.00	1,070,471.63	4,509.31	2,242.79	1,068,205.11	1,070,471.63	3,894.76	4,492.88	2,248.23	1,064,332.22	2,132,537.33
Randolph.....	0.99	7,663,573.13	32,282.24	(60,256.53)	7,571,034.36	7,663,573.13	35,641.00	32,131.81	(59,879.04)	7,535,921.28	15,106,955.64
Richmond.....	1.09	2,622,814.62	11,048.60	240,554.03	2,852,320.05	2,622,814.62	12,851.84	10,994.48	239,408.82	2,838,377.12	5,690,697.17
Robeson.....	1.04	7,140,436.51	30,078.44	299,374.75	7,409,732.82	7,140,436.51	32,884.64	29,939.76	298,086.63	7,375,698.74	14,785,431.56
Rockingham.....	1.01	5,202,394.97	21,915.22	62,704.33	5,243,184.08	5,202,394.97	24,005.09	21,814.10	62,481.39	5,219,057.17	10,462,241.25
Rowan.....	0.92	7,516,687.78	31,663.98	(583,053.56)	6,901,970.24	7,516,687.78	42,165.51	31,486.14	(579,687.30)	6,863,348.83	13,765,319.07
Rutherford.....	0.98	3,570,362.98	15,040.24	(63,626.20)	3,491,696.54	3,570,362.98	19,372.72	14,958.50	(63,235.51)	3,472,796.25	6,964,492.79
Sampson.....	0.96	3,534,064.25	14,886.97	(133,362.63)	3,385,814.65	3,534,064.25	15,974.47	14,819.59	(132,714.98)	3,370,555.21	6,756,369.86
Scotland.....	0.98	2,074,887.11	8,739.61	(36,975.35)	2,029,172.15	2,074,887.11	11,367.86	8,691.70	(36,746.81)	2,018,080.74	4,047,252.89
Stanly.....	0.99	3,335,433.80	14,050.46	(26,225.72)	3,295,157.62	3,335,433.80	20,206.82	13,965.29	(26,024.36)	3,275,237.33	6,570,394.95
Stokes.....	1.01	2,589,417.28	10,907.73	31,210.32	2,609,719.87	2,589,417.28	7,114.02	10,877.74	31,157.57	2,602,583.09	5,212,302.96
Surry.....	1.05	4,079,265.88	17,183.70	211,650.76	4,273,732.94	4,079,265.88	28,751.37	17,062.48	210,210.74	4,243,662.77	8,517,395.71
Swain.....	1.02	759,974.86	3,201.31	16,727.75	773,501.30	759,974.86	3,600.41	3,186.09	16,658.11	769,846.47	1,543,347.77
Tyrrell.....	1.10	1,676,481.44	7,062.01	170,454.46	1,839,873.89	1,676,481.44	13,131.61	7,006.55	169,140.50	1,825,483.78	3,665,357.67
Union.....	0.99	235,913.54	993.83	(1,854.95)	233,064.76	235,913.54	787.39	990.48	(1,845.75)	232,289.92	465,354.68
Union.....	1.01	8,539,332.02	35,967.55	102,927.05	8,606,291.52	8,539,332.02	61,195.69	35,709.48	102,295.53	8,544,722.38	17,151,013.90

TABLE 57. - Continued

County	Per capita adjustment factor	Article 40				Article 42					Combined distributable proceeds Articles 40,42
		Tax allocation per capita [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation per capita [\$]	Cost allocation * [G.S. 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]	
Vance.....	1.04	2,474,688.10	10,424.61	103,755.30	2,568,018.79	2,474,688.10	15,129.00	10,360.91	103,152.44	2,552,350.63	5,120,369.42
Wake.....	0.96	40,745,406.62	171,625.05	(1,537,576.57)	39,036,205.00	40,745,406.62	478,825.60	169,605.61	(1,518,999.75)	38,577,975.66	77,614,180.66
Warren.....	0.97	1,133,256.97	4,773.83	(31,480.16)	1,097,002.98	1,133,256.97	2,537.30	4,763.15	(31,395.23)	1,094,561.29	2,191,564.27
Washington....	1.04	761,007.45	3,205.73	31,906.49	789,708.21	761,007.45	2,818.69	3,193.83	31,797.97	786,792.90	1,576,501.11
Watauga.....	1.06	2,419,129.21	10,190.52	149,604.74	2,558,543.43	2,419,129.21	31,363.56	10,058.00	147,695.58	2,525,403.23	5,083,946.66
Wayne.....	0.96	6,493,711.70	27,354.02	(245,048.81)	6,221,308.87	6,493,711.70	38,243.73	27,192.74	(243,523.45)	6,184,751.78	12,406,060.65
Wilkes.....	1.02	3,781,432.90	15,929.22	83,232.63	3,848,736.31	3,781,432.90	21,166.12	15,839.95	82,814.86	3,827,241.69	7,675,978.00
Wilson.....	0.98	4,310,746.33	18,158.53	(76,819.97)	4,215,767.83	4,310,746.33	30,184.97	18,031.31	(76,227.60)	4,186,302.45	8,402,070.28
Yadkin.....	1.00	2,090,926.74	8,807.87	4,380.84	2,086,499.71	2,090,926.74	7,691.22	8,775.46	4,391.26	2,078,851.32	4,165,351.03
Yancey	1.01	1,019,579.60	4,294.89	12,289.04	1,027,573.75	1,019,579.60	4,963.01	4,273.93	12,242.12	1,022,584.78	2,050,158.53
Totals.....	-	481,650,966.13	2,028,875.98	-	479,622,090.15	481,650,966.13	4,055,034.70	2,011,774.01	-	475,584,157.42	955,206,247.57

Proceeds from Articles 40 and 42 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 prescribed in G.S. 105-486(b).

Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100). [The adjustment factors are provided for reference.]

*Article 42 per capita tax allocation amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. (G.S. 105-501). For this reason, the distributable proceeds amounts for Articles 40 and 42 are not equal.

Effective September 27, 2005, G.S. 105-469(a) was rewritten to change the method of allocating the proceeds generated from food transactions subject to the one-half percent taxes levied under Articles 40 and 42. Prior to the law change, the per capita portion of the food distribution was included in the Article 39 1% local tax distribution; the law change provided that the per capita portion of the food distribution be included in distributable amounts of Articles 40 and 42. Per capita portions of the food distribution for the October 2005-June 2006 period are included in the above Article 40 and 42 distributable proceeds and are not separately identifiable. [Per capita portions of the food distribution for July-September 2005 are included in the Article 39 1% local tax distributable proceeds reported in *Table 56*.]

These amounts do not agree with the actual receipts of the local governments in fiscal year 2005-06 due to the lag in the collection/distribution cycle.

TABLE 58. ARTICLE 44 THIRD ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2005-2006

County	Tax allocation per capita [\$]	Tax allocation point -of -sale [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Per capita adjustment factor	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]
Alamance.....	3,655,769.11	3,370,229.79	7,025,998.90	29,607.85	1.02	80,465.22	7,076,856.27
Alexander.....	935,840.90	346,917.80	1,282,758.70	5,405.52	1.00	1,960.44	1,279,313.62
Alleghany.....	289,197.54	164,234.34	453,431.88	1,912.31	1.04	12,124.97	463,644.54
Anson.....	685,008.82	251,632.19	936,641.01	3,946.29	1.00	1,435.00	934,129.72
Ashe.....	669,546.54	461,396.32	1,130,942.86	4,768.96	0.97	(18,599.21)	1,107,574.69
Avery.....	480,330.03	471,666.92	951,996.95	4,016.83	1.12	58,402.81	1,006,382.93
Beaufort.....	1,222,575.86	979,790.48	2,202,366.34	9,283.23	1.06	75,606.42	2,268,689.53
Bertie.....	526,129.17	165,920.09	692,049.26	2,916.06	0.97	(14,615.29)	674,517.91
Bladen.....	879,594.87	347,979.14	1,227,574.01	5,174.38	1.04	36,878.05	1,259,277.68
Brunswick.....	2,260,493.63	2,840,930.74	5,101,424.37	21,529.27	1.17	387,400.16	5,467,295.26
Buncombe.....	5,730,893.90	7,791,409.56	13,522,303.46	57,000.98	1.06	354,409.64	13,819,712.12
Burke.....	2,370,843.19	1,233,809.91	3,604,653.10	15,192.78	1.02	52,183.32	3,641,643.64
Cabarrus.....	3,903,447.94	4,690,389.80	8,593,837.74	36,213.99	1.05	202,527.09	8,760,150.84
Caldwell.....	2,094,124.95	1,181,179.56	3,275,304.51	13,806.92	1.02	46,092.67	3,307,590.26
Camden.....	225,777.64	144,086.65	369,864.29	1,557.64	0.92	(17,513.03)	350,793.62
Carteret.....	1,647,201.19	2,246,223.44	3,893,424.63	16,435.46	1.14	233,086.97	4,110,076.14
Caswell.....	631,476.54	110,406.12	741,882.66	3,127.25	0.95	(30,117.99)	708,637.42
Catawba.....	3,938,815.97	4,252,035.83	8,190,851.80	34,520.56	0.99	(30,971.16)	8,125,360.08
Chatham.....	1,463,895.65	862,442.12	2,326,337.77	9,805.89	1.02	32,221.22	2,348,753.10
Cherokee.....	684,270.16	759,021.51	1,443,291.67	6,086.47	0.98	(12,194.29)	1,425,010.91
Chowan.....	385,727.58	247,690.99	633,418.57	2,668.59	1.09	35,377.21	666,127.19
Clay.....	255,956.40	190,153.11	446,109.51	1,881.19	0.96	(9,658.91)	434,569.41
Cleveland.....	2,598,304.98	1,516,233.34	4,114,538.32	17,346.64	1.01	31,316.27	4,128,507.95
Columbus.....	1,455,370.93	773,618.84	2,228,989.77	9,393.17	0.81	(272,306.46)	1,947,290.14
Craven.....	2,455,063.16	2,103,165.28	4,558,228.44	19,205.04	1.04	102,931.21	4,641,954.61
Cumberland.....	8,284,212.98	7,189,896.43	15,474,109.41	65,201.35	0.98	(147,632.28)	15,261,275.78
Currituck.....	580,473.85	903,069.35	1,483,543.20	6,293.60	0.94	(33,465.51)	1,443,784.09
Dare.....	911,318.50	2,989,599.90	3,900,918.40	16,568.56	1.49	446,573.33	4,330,923.17
Davidson.....	4,084,874.32	2,239,741.92	6,324,616.24	26,657.56	0.98	(72,796.22)	6,225,162.46
Davie.....	1,009,950.50	557,544.25	1,567,494.75	6,608.49	0.93	(68,282.91)	1,492,603.35
Duplin.....	1,371,497.88	656,688.38	2,028,186.26	8,546.95	1.02	30,187.40	2,049,826.71
Durham.....	6,364,673.02	8,561,279.49	14,925,952.51	62,855.29	1.14	900,631.69	15,763,728.91
Edgecombe.....	1,438,477.65	750,527.98	2,189,005.63	9,226.70	1.02	31,661.48	2,211,440.41
Forsyth.....	8,548,344.49	10,218,373.49	18,766,717.98	79,136.26	0.96	(322,585.69)	18,364,996.03
Franklin.....	1,407,620.45	665,624.97	2,073,245.42	8,735.82	0.97	(39,101.84)	2,025,407.76
Gaston.....	5,120,483.05	3,750,982.60	8,871,465.65	37,375.91	1.03	163,693.26	8,997,783.00
Gates.....	292,664.59	58,931.71	351,596.30	1,481.87	0.95	(13,958.47)	336,155.96
Graham.....	215,288.81	124,754.87	340,043.68	1,434.97	0.98	(3,836.63)	334,772.08
Granville.....	1,410,942.91	670,034.59	2,080,977.50	8,769.87	1.03	45,105.52	2,117,313.15
Greene.....	533,123.25	126,030.84	659,154.09	2,778.20	0.95	(25,427.04)	630,948.85
Guilford.....	11,586,296.06	14,166,077.49	25,752,373.55	108,549.34	0.94	(667,977.18)	24,975,847.03
Halifax.....	1,507,317.19	934,622.08	2,441,939.27	10,291.65	1.01	18,167.00	2,449,814.62
Harnett.....	2,653,034.75	1,215,007.55	3,868,042.30	16,301.38	0.99	(20,860.82)	3,830,880.10
Haywood.....	1,505,368.90	1,402,390.68	2,907,759.58	12,265.98	1.02	33,133.95	2,928,627.55
Henderson.....	2,560,068.33	2,174,430.07	4,734,498.40	19,964.16	1.02	107,334.10	4,821,868.34

TABLE 58. - Continued

County	Tax allocation per capita [\$]	Tax allocation point -of -sale [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Per capita adjustment factor	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]
Hertford.....	633,013.53	409,457.70	1,042,471.23	4,394.52	1.01	7,629.42	1,045,706.13
Hoke.....	1,026,405.59	268,375.10	1,294,780.69	5,458.35	0.97	(28,512.06)	1,260,810.28
Hyde.....	150,682.31	116,730.68	267,412.99	1,132.20	0.98	(2,685.30)	263,595.49
Iredell.....	3,621,280.02	4,437,625.94	8,058,905.96	33,970.97	0.99	(28,474.10)	7,996,460.89
Jackson.....	948,820.64	918,586.40	1,867,407.04	7,880.87	1.05	49,228.71	1,908,754.88
Johnston.....	3,759,295.72	3,026,550.29	6,785,846.01	28,592.64	1.00	7,875.58	6,765,128.95
Jones.....	273,023.05	65,521.51	338,544.56	1,426.92	0.90	(26,615.31)	310,502.33
Lee.....	1,336,700.47	1,295,848.18	2,632,548.65	11,099.37	0.96	(50,442.58)	2,571,006.70
Lenoir.....	1,562,434.55	1,153,326.55	2,715,761.10	11,454.96	0.88	(183,429.12)	2,520,877.02
Lincoln.....	1,814,022.18	1,265,329.01	3,079,351.19	12,976.39	0.97	(50,391.30)	3,015,983.50
Macon.....	846,449.86	1,092,931.89	1,939,381.75	8,185.58	0.98	(15,084.49)	1,916,111.68
Madison.....	538,370.70	183,914.91	722,285.61	3,044.91	0.96	(20,316.30)	698,924.40
Martin.....	659,413.96	405,253.84	1,064,667.80	4,486.93	1.03	21,080.32	1,081,261.19
McDowell.....	1,153,131.78	648,386.50	1,801,518.28	7,594.43	1.09	105,760.02	1,899,683.87
Mecklenburg.....	20,461,982.64	36,674,182.05	57,136,164.69	240,338.15	0.89	(2,198,466.92)	54,697,359.62
Mitchell.....	426,391.94	302,599.94	728,991.88	3,074.52	0.95	(20,336.56)	705,580.80
Montgomery.....	724,666.34	319,899.17	1,044,565.51	4,401.59	0.97	(20,130.40)	1,020,033.52
Moore.....	2,113,656.99	2,262,169.85	4,375,826.84	18,449.54	1.11	235,950.14	4,593,327.44
Nash.....	2,416,981.52	2,269,272.40	4,686,253.92	19,749.89	0.93	(163,412.54)	4,503,091.49
New Hanover....	4,636,994.67	8,166,878.23	12,803,872.90	54,016.06	1.07	332,935.87	13,082,792.71
Northampton.....	575,773.51	158,990.73	734,764.24	3,095.72	1.00	1,206.06	732,874.58
Onslow.....	4,253,488.64	3,477,132.73	7,730,621.37	32,577.00	1.04	178,332.90	7,876,377.27
Orange.....	3,226,293.35	2,473,845.26	5,700,138.61	24,040.90	1.15	488,662.60	6,164,760.31
Pamlico.....	348,530.45	155,386.28	503,916.73	2,124.23	0.99	(2,740.54)	499,051.96
Pasquotank.....	1,000,295.50	959,461.32	1,959,756.82	8,261.88	1.00	2,095.54	1,953,590.48
Pender.....	1,200,708.26	706,050.01	1,906,758.27	8,043.74	0.99	(9,441.06)	1,889,273.47
Perquimans.....	315,503.13	120,587.68	436,090.81	1,837.10	1.06	19,511.32	453,765.03
Person.....	986,496.99	600,510.56	1,587,007.55	6,689.02	1.00	2,066.45	1,582,384.98
Pitt.....	3,768,531.66	4,023,026.22	7,791,557.88	32,856.40	1.07	270,579.99	8,029,281.47
Polk.....	505,711.32	211,686.68	717,398.00	3,024.04	1.00	1,059.34	715,433.30
Randolph.....	3,620,378.10	1,962,201.12	5,582,579.22	23,531.82	0.99	(28,467.35)	5,530,580.05
Richmond.....	1,239,094.08	711,548.48	1,950,642.56	8,216.63	1.09	113,644.03	2,056,069.96
Robeson.....	3,373,212.21	1,803,103.68	5,176,315.89	21,813.64	1.04	141,425.98	5,295,928.23
Rockingham.....	2,457,791.72	1,310,482.23	3,768,273.95	15,875.20	1.01	29,622.69	3,782,021.44
Rowan.....	3,551,088.66	2,270,691.12	5,821,779.78	24,538.44	0.92	(275,451.22)	5,521,790.12
Rutherford.....	1,686,763.62	1,059,736.70	2,746,500.32	11,576.97	0.98	(30,059.83)	2,704,863.52
Samson.....	1,669,536.49	876,547.71	2,546,084.20	10,730.96	0.96	(63,002.71)	2,472,350.53
Scotland.....	980,063.36	624,348.03	1,604,411.39	6,761.38	0.98	(17,465.48)	1,580,184.53
Stanly.....	1,575,747.75	1,095,752.49	2,671,500.24	11,256.85	0.99	(12,390.30)	2,647,853.09
Stokes.....	1,223,276.09	385,682.31	1,608,958.40	6,781.09	1.01	14,743.68	1,616,920.99
Surry.....	1,927,119.58	1,583,020.57	3,510,140.15	14,791.57	1.05	99,986.71	3,595,335.29
Swain.....	359,018.19	197,517.87	556,536.06	2,347.66	1.02	7,902.18	562,090.58
Transylvania.....	791,984.87	711,711.74	1,503,696.61	6,342.49	1.10	80,523.75	1,577,877.87
Tyrrell.....	111,458.48	42,180.11	153,638.59	647.69	0.99	(876.43)	152,114.47
Union.....	4,033,320.25	3,321,087.59	7,354,407.84	30,995.64	1.01	48,613.17	7,372,025.37

TABLE 58. - Continued

County	Tax allocation per capita [\$]	Tax allocation point -of -sale [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Per capita adjustment factor	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]
Vance.....	1,169,114.21	824,885.04	1,993,999.25	8,399.28	1.04	49,016.43	2,034,616.40
Wake.....	19,246,213.92	26,171,217.53	45,417,431.45	191,418.51	0.96	(726,284.44)	44,499,728.50
Warren.....	535,379.16	141,219.12	676,598.28	2,850.90	0.97	(14,872.21)	658,875.17
Washington.....	359,519.24	153,270.28	512,789.52	2,161.72	1.04	15,073.24	525,701.04
Watauga.....	1,142,852.52	1,660,672.88	2,803,525.40	11,834.66	1.06	70,676.14	2,862,366.88
Wayne.....	3,067,666.44	2,102,967.82	5,170,634.26	21,789.73	0.96	(115,763.38)	5,033,081.15
Wilkes.....	1,786,443.03	1,155,066.63	2,941,509.66	12,396.88	1.02	39,320.38	2,968,433.16
Wilson.....	2,036,420.19	1,662,501.04	3,698,921.23	15,584.70	0.98	(36,290.88)	3,647,045.65
Yadkin.....	987,781.79	419,551.91	1,407,333.70	5,931.00	1.00	2,069.18	1,403,471.88
Yancey.....	481,679.96	268,904.11	750,584.07	3,165.23	1.01	5,805.52	753,224.36
Totals.....	227,529,663.31	227,543,558.23	455,073,221.54	1,917,866.64	-	-	453,155,354.90

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). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100). [The adjustment factors are provided for reference.]

These amounts do not agree with the actual receipts of the local governments in fiscal year 2005-06 due to the lag in the collection/distribution cycle.

TABLE 59. 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		
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1991-1992...	1,812,294,241	7,538,308	12,535,085	640,843,069	77,073,106 a,b	2,550,283,809	741,670,548	35,656,433	269,173,760	162,299,196 a,b	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 a,c	2,707,413,857	750,523,254	40,740,049	282,279,005	161,803,333 a,c	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 a	2,977,494,731	780,346,043	43,674,739	300,347,699	161,244,291 a	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 a	3,295,514,202	848,314,079	50,084,399	325,767,425	160,226,082 a	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 d	3,385,757,673	883,712,276	58,924,838	356,085,553	150,284,675 d	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 e	5,047,357,169	1,415,585,819	96,543,955	485,077,618	204,408,373 e	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 f	20,819,367	5,812,020,414	1,541,567,914	108,773,951	631,533,355 f	223,756,410	2,505,631,630	243,813,926	8,561,465,970
2004-2005...	4,326,784,544	162,625,935	46,120,495	1,612,307,051 f	22,239,587	6,170,077,612	1,663,373,084	115,224,250	664,024,290 f	231,410,684	2,674,032,308	251,819,611	9,095,929,531
2005-2006..	4,669,143,970	179,950,496	63,968,526	1,706,015,878 f	22,646,065	6,641,724,934	1,751,740,005	127,425,351	707,414,176 f	236,148,026	2,822,727,559	273,731,036	9,738,183,529

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 [Occupancy taxes included beginning in 1994-1995.]

a 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

b 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

c 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.

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

e 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

f Amount shown excludes a "hold harmless distribution" : 2003-04 counties, \$20,730,041; municipalities, \$18,102,442.
 2004-05 counties, \$14,855,944; municipalities, \$14,157,460
 2005-06 counties, \$ 9,188,605; municipalities, \$11,211,914

Figure 59.1 Components of County Tax Levies

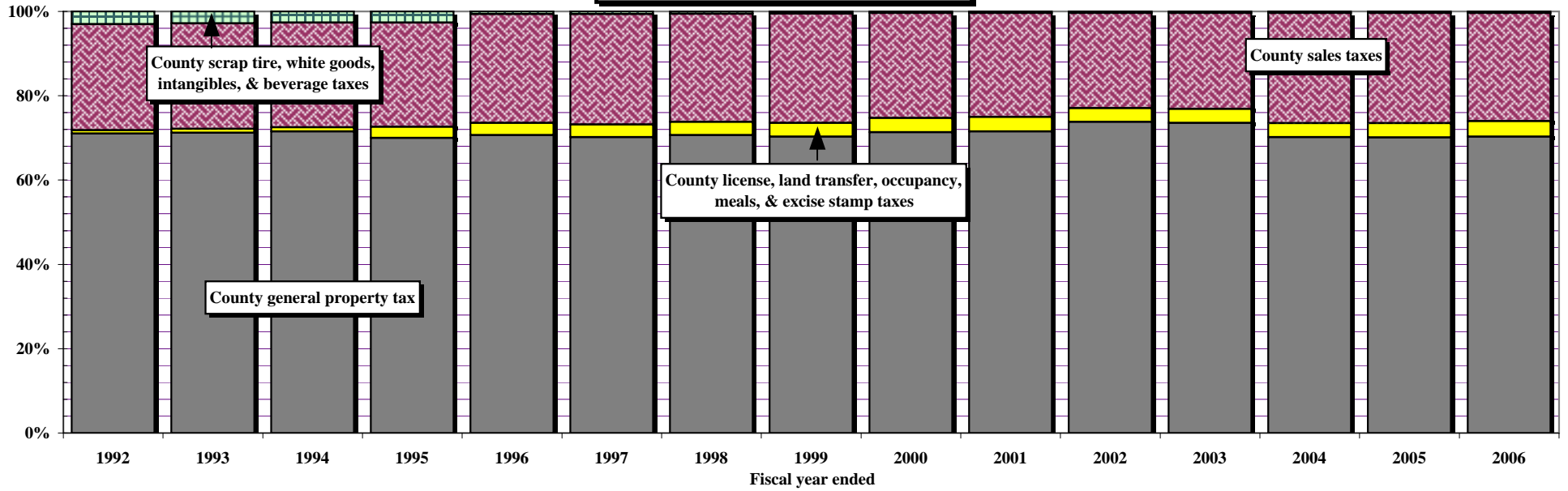


Figure 59.2 Components of Municipal Tax Levies

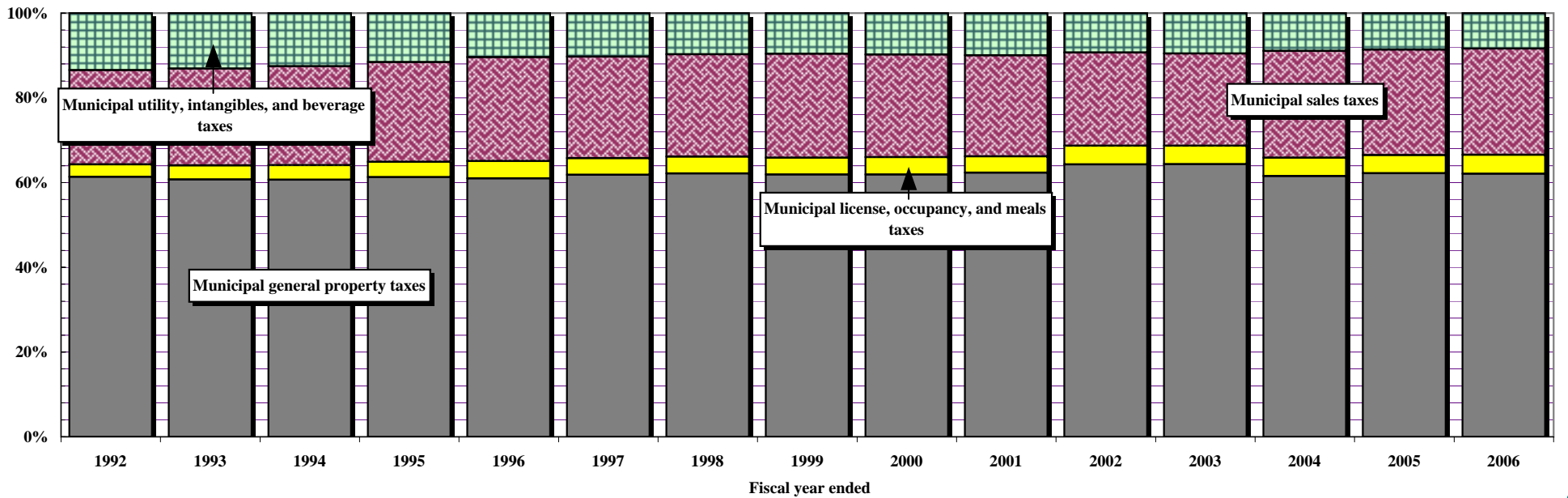


TABLE 60. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

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 [\$]		
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.....	6,147,838,025	22,239,587	14,855,944	6,184,933,556	2,442,621,624	366,716,223	14,157,460	2,823,495,307	251,819,611	9,260,248,474
2005-2006.....	6,619,078,869	22,646,065	9,188,605	6,650,913,539	2,586,579,533	372,998,794	11,211,914	2,970,790,241	273,731,036	9,895,434,816

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.

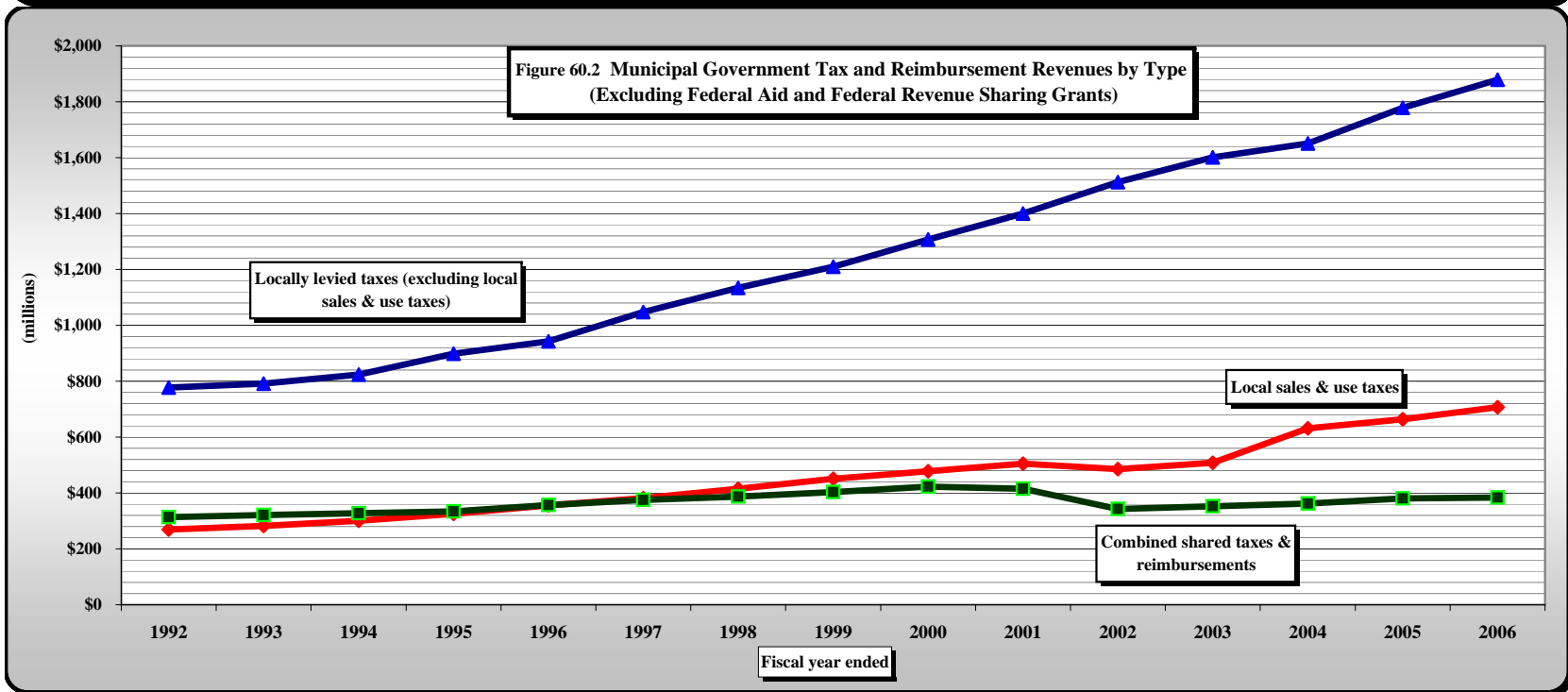
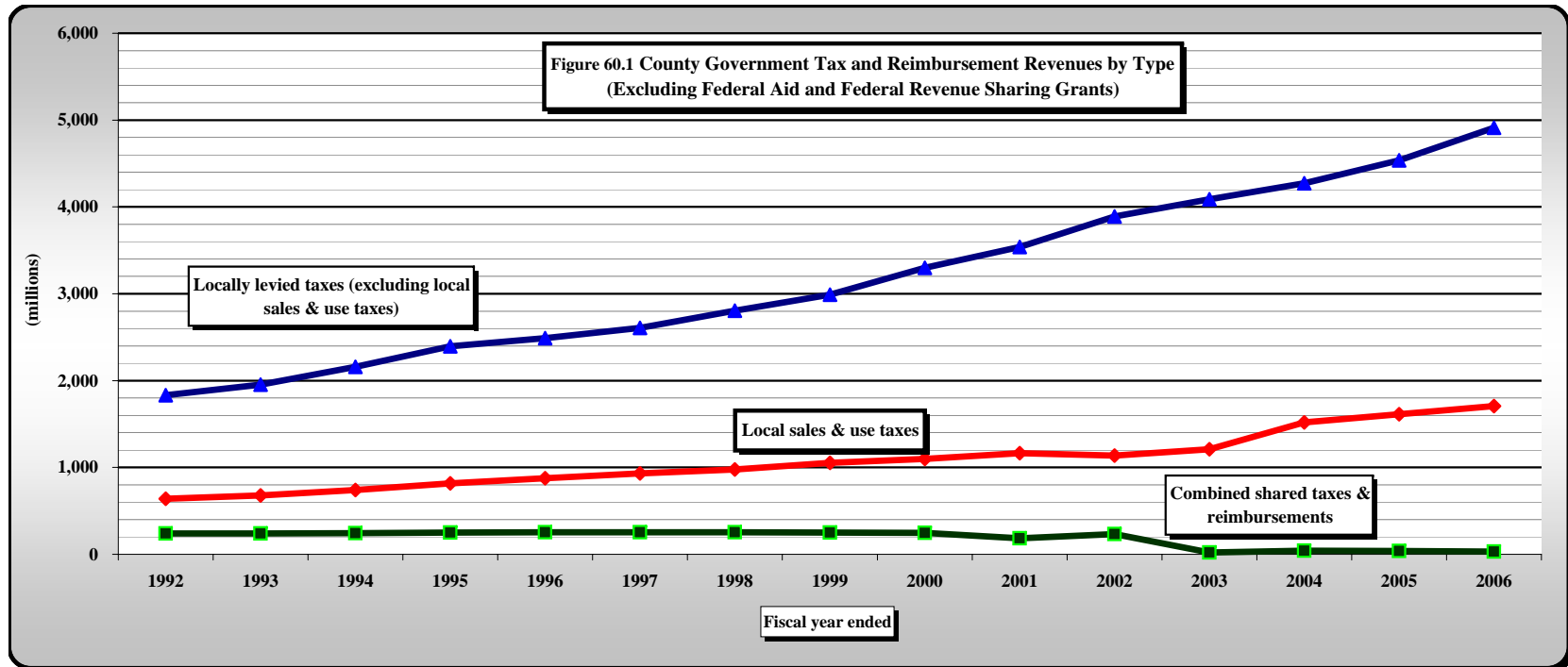


TABLE 61. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

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 [\$]	Telecom-munications tax [\$]	Gasoline tax [\$]	Total municipal shares [\$]	
1991-1992	64,782,031 a	-	3,551,512	8,072,773 a,b	76,406,316	28,487,925	11,298,312 a,b	116,579,749 a,b	-	82,096,282	238,462,268	314,868,583
1992-1993	63,974,776 a	-	3,729,196	8,171,791 a,c	75,875,763	27,884,038	11,692,075 a,c	118,279,749 a,c	-	88,218,374	246,074,236	321,949,999
1993-1994	65,728,230 a	621,392	3,949,157	8,542,296 a	78,841,075	27,244,269	12,420,273 a	121,579,749 a	-	92,181,343	253,425,634	332,266,709
1994-1995	67,151,449 a	5,462,591	5,427,192	8,386,832 a	86,428,063	26,075,372	12,570,961 a	121,579,749 a	-	99,774,534	260,000,616	346,428,679
1995-1996	- d	5,639,908	5,848,980	8,866,569	20,355,458	- d	13,585,175	136,699,500	-	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	148,932,981	-	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	152,200,121	-	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	161,117,265	-	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	178,360,135	-	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	194,039,708	-	133,181,819	343,625,267	361,987,668
2001-2002	-	2,204,790	7,291,213	- e	9,496,003	-	- e	96,915,830 e	9,704,764 f	135,438,430	242,059,024	251,555,027 e
2002-2003	-	2,120,673	7,491,900	10,367,617	19,980,190	-	17,041,309	149,982,576	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	153,049,253	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	157,239,271	56,473,775	135,138,541	367,555,162	389,794,749
2005-2006	-	2,969,528	8,563,891	11,112,647	22,646,065	-	19,117,119	163,132,254	53,898,653	136,850,768	372,998,794	395,644,859

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 1991-92 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 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.
- b 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).
- c 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).
- d Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.
- e 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.
- f 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 62. 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 [\$]	
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
2005-2006.....	-	-	-	-	9,188,605	9,188,605	-	-	-	-	11,211,914	11,211,914	20,400,519

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.

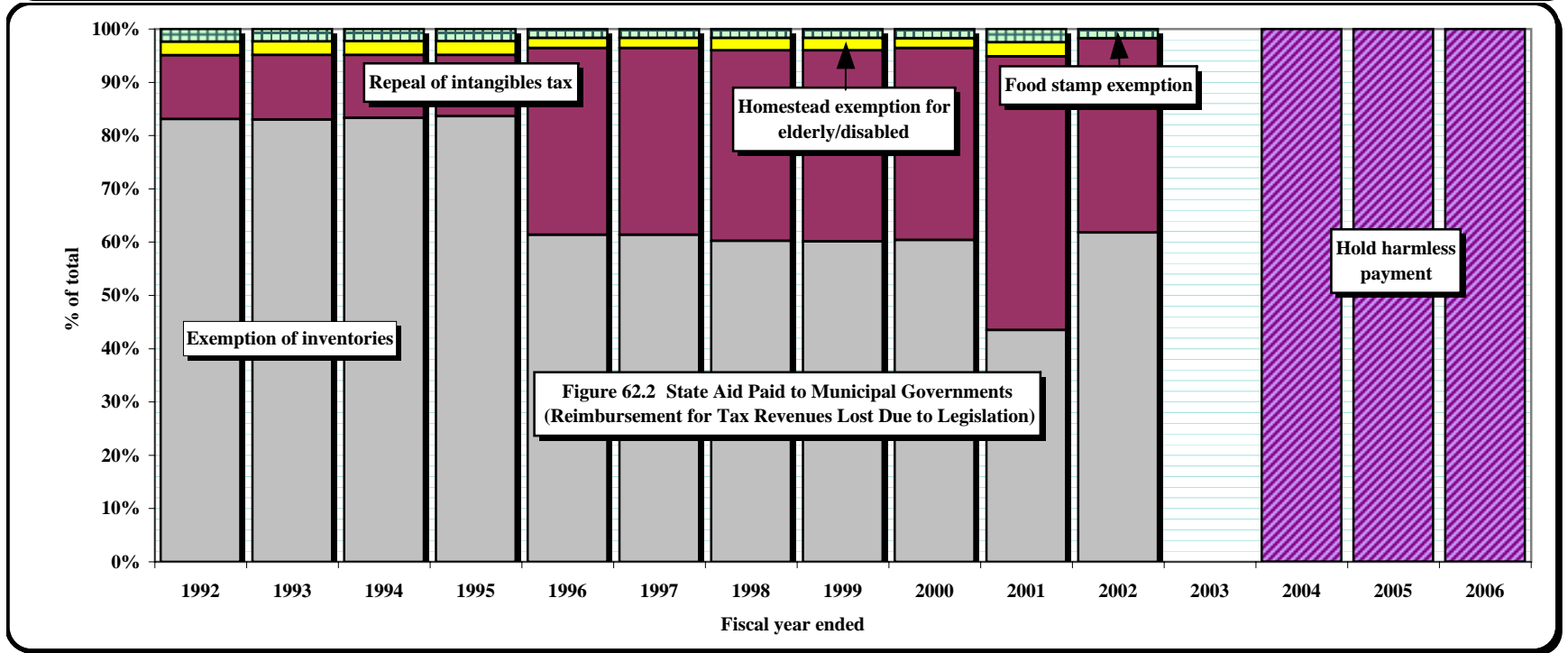
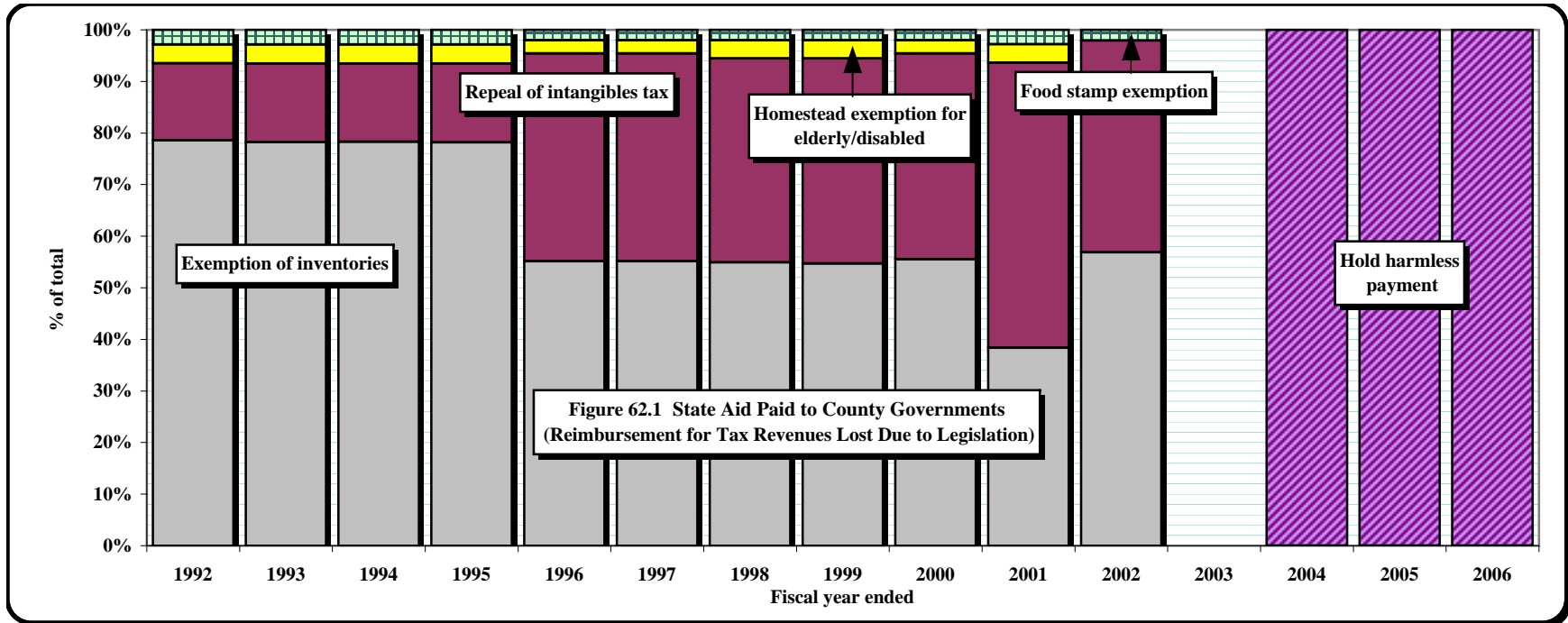


TABLE 63. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2005-2006

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	55,330,883	260,938	482,227	572,691	137,791	52,189	23,835,122	-	235,207	80,907,048
Alexander	10,467,381	208,565	-	81,644	35,208	13,338	6,695,661	-	-	17,501,797
Alleghany	6,672,199	3,700	28,667	79,732	10,900	4,129	2,175,478	-	39,571	9,014,376
Anson	10,877,386	32,769	24,631	52,882	25,762	-	3,574,789	161,656	-	14,749,875
Ashe	12,120,689	10,042	114,107	187,326	25,255	9,565	5,462,299	-	-	17,929,283
Avery	13,458,820	6,950	-	262,929	18,135	6,867	4,706,957	-	-	18,460,657
Beaufort	21,706,767	125,324	-	200,221	46,078	13,465	9,580,948	-	140,878	31,813,681
Bertie	7,680,361	20,441	-	42,099	19,863	-	2,898,632	-	65,313	10,726,709
Bladen	15,395,158	57,725	-	72,091	33,149	12,555	5,914,887	-	-	21,485,565
Brunswick	77,301,356	265,630	832,136	2,796,260	84,766	32,126	20,851,794	-	227,627	102,391,695
Buncombe	111,658,409	1,220,653	5,256,845	1,769,016	215,740	81,725	54,467,314 a	-	550,336	175,220,038
Burke	29,639,999	277,672	146,931	248,320	89,421	33,866	15,010,936	-	-	45,447,144
Cabarrus	91,057,395	481,762	1,053,031	1,203,579	146,750	42,850	30,393,261	-	-	124,378,627
Caldwell	27,439,230	382,489	72,981	269,820	78,933	29,896	12,147,422	40,282	-	40,461,053
Camden	4,583,796	674,388	4,542	64,428	8,410	3,190	1,843,932	-	37,504	7,220,190
Carteret	34,200,726	285,179	3,765,000	1,172,999	61,934	23,465	15,644,710	-	157,910	55,311,923
Caswell	7,574,820	26,396	-	54,491	23,829	9,024	3,744,459	-	94,403	11,527,422
Catawba	63,526,186	633,609	-	684,067	148,378	12,851	30,035,041	-	348,170	95,388,301
Chatham	36,358,824	133,319	91,191	482,305	55,017	20,845	10,544,189	-	196,417	47,882,106
Cherokee	11,952,634	15,709	126,931	245,617	25,748	7,520	6,738,259	-	-	19,112,419
Chowan	6,496,816	497,609	70,260	53,309	14,535	5,505	3,088,941	-	41,572	10,268,547
Clay	5,005,580	25,060	17,752	177,506	9,616	3,644	2,272,945	-	-	7,512,102
Cleveland	33,682,653	327,261	255,711	261,052	98,041	37,129	18,898,663	-	-	53,560,509
Columbus	22,761,433	77,224	71,419	87,978	54,901	20,792	8,388,690	124,562	-	31,586,999
Craven	36,407,051	211,847	1,017,721	534,076	92,727	35,112	17,909,523	-	163,453	56,371,510
Cumberland	131,731,818	5,640,976	2,893,777	1,153,844	312,041	118,197	54,982,751	-	695,840	197,529,243
Currituck	25,136,424	7,748,922	4,667,481	765,380	21,696	8,226	7,457,722	-	96,625	45,902,476
Dare	41,867,861	16,904,300	13,223,232	1,549,295	34,234	12,971	16,835,932 b	-	74,872	90,502,697
Davidson	53,793,268	947,959	-	560,741	153,887	58,289	25,530,100	-	-	81,044,245
Davie	21,054,165	129,332	44,959	248,772	37,988	14,392	6,830,747	1,369,766	-	29,730,122
Duplin	21,420,832	35,635	93,606	127,880	51,627	19,557	8,880,273	-	-	30,629,411
Durham	172,162,353	983,432	7,154,485	1,976,119	239,663	90,784	44,819,468	1,486,418	139,655	229,052,376
Edgecombe	22,828,436	92,943	-	82,777	54,290	20,559	7,716,193	202,538	96,369	31,094,106
Forsyth	189,858,166	1,152,980	3,192,141	2,079,769	321,985	-	65,738,746	1,652,762	281,813	264,278,362
Franklin	26,489,424	93,798	-	319,796	52,907	20,046	9,983,956	-	199,876	37,159,802

TABLE 63. -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	108,427,365	489,804	369,337	878,780	193,037	73,112	36,648,456	338,302	-	147,418,192
Gates	4,459,079	4,603	-	31,333	11,017	4,173	1,841,440	-	47,274	6,398,920
Graham	4,580,669	9,362	102,376	33,921	8,117	3,074	1,719,726	-	-	6,457,244
Granville	21,399,510	49,193	96,797	206,865	53,147	20,131	9,459,000	162,898	181,748	31,629,290
Greene	6,598,028	9,014	-	28,059	20,094	5,872	3,243,198	-	78,268	9,982,532
Guilford	260,339,172	184,344	4,248,871	2,994,664	436,529	165,346	81,366,386	712,190	377,573	350,825,075
Halifax	23,763,973	146,462	275,096	137,662	56,925	21,555	10,338,741	-	142,813	34,883,227
Harnett	36,516,908	1,732,984	289,062	360,686	99,794	37,807	17,840,953	-	-	56,878,194
Haywood	29,902,839	311,796	669,569	408,684	56,682	21,471	12,327,558	-	-	43,698,600
Henderson	46,902,789	285,717	672,476	763,573	96,319	36,489	20,323,342	-	-	69,080,705
Hertford	10,399,207	58,001	53,725	37,502	23,883	9,045	4,778,084	-	68,551	15,427,999
Hoke	11,280,093	1,228,681	-	163,798	38,462	14,578	6,148,892	-	154,390	19,028,894
Hyde	5,157,597	2,675	329,807	53,649	5,696	1,666	1,423,424	-	24,920	6,999,435
Iredell	62,990,169	490,796	-	1,355,933	136,179	51,593	31,576,524	-	380,626	96,981,820
Jackson	21,585,144	40,395	431,806	714,732	35,693	13,522	9,637,086	-	-	32,458,377
Johnston	75,380,508	238,679	467,577	916,423	141,014	53,441	30,873,128	-	443,147	108,513,916
Jones	4,056,023	1,715	-	27,378	10,290	-	1,594,728	-	38,644	5,728,778
Lee	30,727,893	211,980	154,323	199,127	50,370	19,078	9,432,870	-	52,632	40,848,274
Lenoir	25,162,287	144,205	146,897	101,844	58,997	22,340	10,330,647	-	140,388	36,107,605
Lincoln	35,114,832	204,458	62,402	433,685	68,326	25,881	14,202,711	-	254,588	50,366,883
Macon	20,696,284	82,234	416,156	471,723	34,757	10,318	9,062,335	-	-	30,773,807
Madison	8,145,961	22,376	51,356	110,825	23,086	8,662	3,214,398	-	-	11,576,664
Martin	11,791,555	50,055	124,816	39,367	23,689	9,006	4,859,602	-	67,619	16,965,709
McDowell	14,040,402	174,136	129,539	160,288	38,996	14,901	8,942,969	-	-	23,501,231
Mecklenburg	713,579,229	15,978,510	17,843,034	8,770,561	768,980	291,360	180,568,668	c	170,670	937,971,012
Mitchell	5,766,079	43,955	37,777	90,787	16,075	6,088	3,456,721	-	-	9,417,483
Montgomery	12,189,455	27,133	-	121,863	27,366	10,363	4,291,730	-	-	16,667,910
Moore	36,494,627	151,316	1,282,444	691,817	79,559	30,138	16,762,591	-	192,777	55,685,270
Nash	36,635,180	156,859	1,034,938	371,662	91,007	34,474	15,482,496	-	165,052	53,971,668
New Hanover	127,092,584	1,243,604	3,232,349	3,114,375	174,096	65,971	50,755,273	-	307,825	185,986,079
Northampton	10,756,413	55,884	-	58,341	21,757	8,238	2,995,956	-	67,204	13,963,793
Onslow	43,580,449	523,882	1,005,312	969,182	160,025	60,624	28,378,164	-	359,927	75,037,565
Orange	100,994,110	382,545	513,486	1,043,755	121,695	46,089	20,963,327	-	207,247	124,272,253
Pamlico	7,676,303	19,114	-	155,984	13,135	3,855	2,543,111	-	36,506	10,448,008
Pasquotank	13,837,055	2,246,526	204,035	215,192	37,550	14,229	8,190,045	-	84,920	24,829,552

TABLE 63. -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	25,231,291	221,763	13,229	737,076	45,068	17,078	8,897,620	-	171,965	35,335,090
Perquimans	5,914,372	928,237	-	90,679	11,882	4,501	1,997,571	-	40,242	8,987,483
Person	23,121,523	93,613	140,174	146,511	37,213	14,093	7,424,998	-	124,346	31,102,471
Pitt	60,604,827	309,363	1,147,141	764,242	141,769	53,708	26,692,307	-	230,228	89,943,587
Polk	11,652,820	25,978	59,157	194,316	19,066	-	3,332,647	375,050	-	15,659,034
Randolph	45,342,342	323,830	345,228	414,791	136,444	51,680	22,284,137	-	-	68,898,452
Richmond	17,553,068	193,950	206,641	75,094	46,750	-	8,100,039	-	94,016	26,269,558
Robeson	42,086,355	278,394	-	163,881	127,093	37,135	22,182,734	-	-	64,875,592
Rockingham	36,710,062	321,468	162,255	241,520	92,765	35,129	14,693,891	403,587	232,854	52,893,532
Rowan	60,077,744	525,439	277,421	412,895	133,960	50,733	21,275,848	-	339,561	83,093,601
Rutherford	25,107,114	55,241	250,289	301,628	63,665	24,109	12,368,438	-	-	38,170,483
Sampson	24,356,997	75,130	-	102,401	62,916	-	11,266,258	-	-	35,863,702
Scotland	20,246,941	69,168	135,388	88,007	36,758	13,931	7,492,236	160,343	84,196	28,326,967
Stanly	25,170,336	172,947	184,879	184,707	59,440	22,511	9,905,521	-	-	35,700,341
Stokes	18,519,640	58,752	-	120,205	46,102	17,462	8,044,749	1,998,251	170,052	28,975,212
Surry	29,349,936	28,755	-	143,820	72,652	27,516	16,400,868	-	249,352	46,272,900
Swain	4,018,932	21,495	212,794	107,431	13,525	5,123	2,776,843	-	-	7,156,143
Transylvania	20,003,822	11,335	209,204	301,709	29,838	8,718	7,448,706	-	-	28,013,331
Tyrrell	2,844,789	2,571	6,298	242,852	4,213	868	776,938	-	14,722	3,893,250
Union	80,767,391	375,144	-	1,822,245	151,028	57,249	31,778,109	-	-	114,951,165
Vance	19,306,578	143,554	314,514	1,250,455	44,109	16,704	9,037,994	-	119,593	30,233,501
Wake	450,598,923	13,349,950	10,997,889	7,625,893	722,228	273,695	133,125,532	-	755,897	617,450,008
Warren	11,214,860	16,437	-	104,096	20,194	7,648	3,266,577	-	79,849	14,709,661
Washington	6,017,227	16,679	104,689	81,247	13,561	5,136	2,471,957	-	37,959	8,748,455
Watauga	22,841,887	171,272	-	577,890	43,100	16,323	11,243,684	-	-	34,894,156
Wayne	43,265,797	500,154	-	311,182	115,548	43,768	20,919,181	-	76,716	65,232,346
Wilkes	28,107,728	276,950	-	200,110	67,380	25,518	14,529,206	-	258,872	43,465,764
Wilson	37,883,152	114,952	299,477	237,951	76,703	29,054	14,460,887	-	103,507	53,205,683
Yadkin	16,139,933	115,475	-	69,151	37,227	14,100	6,877,035	-	-	23,252,921
Yancey	7,368,513	91,077	52,100	99,710	18,147	6,874	3,768,348	-	-	11,404,770
All counties	4,669,143,970	85,884,603	94,065,893	63,968,526	8,563,891	2,969,528	1,706,015,878	9,188,605	11,112,647	6,650,913,539

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, \$625,720; Chowan, \$476,033; Currituck, \$7,508,030; Dare, \$15,129,331; Pasquotank, \$2,084,589; Perquimans, \$881,643; and Washington with no collections.

Meals taxes are applicable in four counties as follows: Cumberland, \$3,829,455; Dare, \$1,719,899; Mecklenburg, \$15,522,879; and Wake, \$13,160,031.

a Includes \$12,938,824 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Does not include \$1,248,270 for Beach Nourishment in Dare County.

c Does not include \$34,994,617 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

TABLE 64. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2005-2006

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	130,945	-	-	60,835	-	1,533	18,265	13,828	225,406
Burlington*	19,190,956	820,623	-	8,177,679	-	207,614	3,029,456	1,467,039	32,893,367
Elon	1,550,136	67,110	-	1,249,076	-	31,436	210,187	208,427	3,316,372
Gibsonville*	1,696,083	3,962	-	639,222	28,897	20,203	176,479	147,982	2,712,828
Graham	4,113,811	122,299	-	2,391,017	-	60,848	672,882	412,961	7,773,818
Green Level	146,802	1,120	-	405,250	-	10,212	45,247	68,089	676,720
Haw River	559,329	38,507	-	338,237	108,218	8,516	107,053	59,539	1,219,400
Mebane*	4,927,571	50,236	-	1,377,399	19,193	35,044	763,801	253,666	7,426,909
Ossipee	28,196	-	-	79,451	-	1,980	13,269	-	122,897
Swepsonville	-	-	-	168,879	-	4,293	72,293	-	245,466
Alexander									
Taylorsville	558,940	38,151	-	359,813	-	8,419	140,206	61,973	1,167,502
Alleghany									
Sparta	253,210	-	-	364,687	-	8,012	215,333	68,676	909,919
Anson									
Ansonville	48,367	1,872	-	87,932	-	2,076	16,209	27,821	184,276
Lilesville	74,933	106	-	63,148	-	-	18,394	19,151	175,732
McFarlan	6,181	-	-	12,148	-	-	1,752	4,360	24,441
Morven	56,312	-	-	80,078	-	1,891	18,611	21,360	178,251
Peachland	39,707	670	-	81,788	-	-	17,214	22,305	161,683
Polkton	82,926	-	-	338,886	-	11,311	36,321	83,483	552,928
Wadesboro	1,459,485	49,617	-	793,265	2,319	25,053	251,848	199,040	2,780,626
Ashe									
Jefferson	518,379	10,947	-	313,347	-	-	137,332	55,599	1,035,604
Lansing	19,551	-	-	32,644	-	-	6,724	5,855	64,775
West Jefferson	714,060	6,734	-	238,783	20,250	4,801	175,086	45,132	1,204,846
Avery									
Banner Elk	538,361	8,544	119,008	267,953	-	4,572	60,462	42,110	1,041,009
Beech Mountain**	See Watauga County								
Crossnore	18,539	-	-	78,380	-	-	6,653	12,315	115,887
Elk Park	51,592	4,334	-	119,982	-	1,511	13,121	15,154	205,694
Grandfather Village	-	-	-	20,373	-	345	21,392	-	42,110
Newland	225,163	935	-	185,018	-	-	82,401	28,929	522,446
Seven Devils**	See Watauga County								
Sugar Mountain	878,557	-	210,004	61,985	6,841	1,051	66,152	27,844	1,252,434
Beaufort									
Aurora	103,599	5,256	-	120,357	-	2,540	27,448	28,158	287,358
Bath	73,653	901	-	59,735	-	1,268	7,694	10,110	153,361
Belhaven	406,890	14,190	-	404,640	-	8,538	70,901	71,983	977,142
Chocowinity	166,447	36,707	-	150,694	-	3,180	50,202	26,599	433,829
Pantego	25,718	-	-	35,725	-	755	16,514	7,180	85,892
Washington	3,210,890	210,036	205,856	2,054,973	-	43,463	863,417	322,203	6,910,838
Washington Park	86,706	-	-	91,798	-	1,939	6,087	16,593	203,124

TABLE 64. -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	16,044	-	-	25,770	-	773	6,758	7,922	57,267
Aulander	222,572	11,299	-	130,721	-	3,922	39,723	32,496	440,733
Colerain	51,126	-	-	32,046	-	963	12,488	5,638	102,261
Kelford	19,625	-	-	36,633	491	1,104	6,800	10,295	74,947
Lewiston-Woodville	92,660	500	-	87,297	5,696	2,615	14,331	18,468	221,567
Powellsville	16,968	-	-	37,773	459	1,135	7,720	8,115	72,170
Roxobel	29,999	120	-	38,910	-	1,170	9,399	10,249	89,848
Windsor	170,936	20,425	-	336,328	2,050	10,093	105,895	89,926	735,653
Bladen									
Bladenboro	378,833	16,026	-	143,279	-	-	68,283	63,811	670,232
Clarkton	214,853	2,090	-	79,169	-	3,456	88,705	36,763	425,036
Dublin	68,617	2,612	-	25,666	2,450	-	21,077	11,304	131,726
East Arcadia	37,706	-	-	13,149	-	2,344	6,930	15,094	75,223
Elizabethtown	1,406,624	64,209	-	521,009	-	16,471	204,224	128,892	2,341,429
Tar Heel	11,549	142	-	5,132	-	-	5,221	5,332	27,376
White Lake	568,694	-	-	207,237	-	655	53,246	21,354	851,185
Brunswick									
Bald Head Island	4,337,595	19,918	488,804	52,968	31,203	958	42,920	36,928	5,011,294
Belville	151,781	5,314	-	104,461	-	1,886	25,384	9,905	298,732
Boiling Spring Lakes	653,939	3,597	-	876,759	-	15,813	113,679	277,062	1,940,848
Bolivia	4,542	-	-	37,947	-	680	13,648	6,923	63,739
Calabash	150,974	5,394	-	332,591	-	5,945	79,822	55,187	629,913
Carolina Shores	176,235	2,732	-	583,407	-	10,773	73,147	90,028	936,322
Caswell Beach	418,672	12,688	144,881	108,554	-	1,957	36,122	10,567	733,440
Holden Beach	1,301,800	43,120	1,010,038	211,627	-	3,803	100,324	43,424	2,714,136
Leland	875,289	48,737	-	1,179,987	-	21,139	165,967	161,941	2,453,060
Navassa	164,409	7,091	-	394,335	-	7,067	24,959	49,149	647,011
Northwest	58,324	738	-	183,533	-	3,295	8,858	26,193	280,942
Oak Island	4,758,514	157,908	693,498	1,808,973	-	32,548	337,709	334,550	8,123,701
Ocean Isle Beach	2,052,724	4,966	757,564	113,517	-	2,041	149,166	29,348	3,109,326
Sandy Creek	30,172	-	-	65,804	-	8,096	6,444	11,082	121,599
Shallotte	1,189,480	17,990	79,605	419,573	-	1,179	216,294	71,474	1,995,594
Southport	1,155,209	45,044	20,835	640,315	-	7,526	166,889	100,262	2,136,080
St James	330,884	-	-	439,537	-	11,462	90,655	-	872,538
Sunset Beach	1,338,883	390	801,522	519,363	-	9,466	192,608	104,767	2,966,998
Varnamtown	18,689	-	-	129,617	-	2,328	20,934	-	171,568
Buncombe									
Asheville	36,647,176	2,676,709	-	15,715,256	-	323,492	4,733,340	2,326,644	62,422,616
Biltmore Forest	1,706,436	18,188	-	742,628	-	6,462	69,294	69,683	2,612,690
Black Mountain	2,350,672	147,695	-	1,021,926	-	33,834	288,563	253,361	4,096,050
Montreat	629,821	12,136	-	273,251	-	2,887	32,514	40,943	991,551
Weaverville	1,794,666	34,474	-	715,212	-	10,873	173,918	86,770	2,815,913
Woodfin	775,882	21,309	-	281,068	1,036	17,396	152,935	127,686	1,377,313

TABLE 64. -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	33,717	-	-	320,194	-	-	40,005	46,510	440,426
Drexel	310,349	14,000	-	323,336	-	-	64,184	64,672	776,541
Glen Alpine	159,543	-	-	189,180	-	-	35,696	38,715	423,133
Hickory**	See Catawba County								
Hildebran	219,189	7,585	-	297,327	-	-	119,184	49,722	693,007
Long View**	See Catawba County								
Morganton	6,721,200	55,498	-	2,883,335	29,489	75,384	1,206,321	542,667	11,513,893
Rhodhiss*	174,551	-	-	145,866	-	-	20,715	35,302	376,434
Rutherford College	100,431	12,104	-	220,047	-	-	96,794	50,799	480,175
Valdese	1,212,638	54,025	-	774,120	99,964	-	369,878	167,015	2,677,640
Cabarrus									
Concord	31,088,119	1,578,154	-	11,953,141	-	275,136	2,498,451	1,954,467	49,347,468
Harrisburg	1,334,800	38,421	-	459,150	-	23,189	359,629	188,960	2,404,149
Kannapolis*	11,227,013	570,386	-	5,015,581	-	173,087	1,021,585	1,265,569	19,273,221
Locust**	See Stanly County								
Midland	365,226	-	-	134,317	-	9,384	89,763	64,920	663,610
Mount Pleasant	518,482	17,717	-	185,918	-	6,122	70,915	47,227	846,381
Stanfield**	See Stanly County								
Caldwell									
Blowing Rock**	See Watauga County								
Cajah Mountain	-	-	-	431,629	-	-	54,730	-	486,358
Cedar Rock	54,164	-	-	48,817	-	-	13,589	18,468	135,039
Gamewell	-	-	-	592,938	-	-	87,112	-	680,050
Granite Falls	1,389,014	3,080	-	726,620	-	20,773	186,994	162,682	2,489,163
Hickory**	See Catawba County								
Hudson	824,399	23,528	-	479,816	-	-	164,310	113,447	1,605,499
Lenoir	7,099,980	245,661	-	2,858,923	611,316	81,621	1,083,997	627,126	12,608,623
Rhodhiss**	See Burke County								
Sawmills	314,263	-	-	777,097	-	-	90,315	160,276	1,341,951
Camden									
Elizabeth City**	See Pasquotank County								
Carteret									
Atlantic Beach	2,016,971	49,604	-	855,493	-	7,911	209,467	70,706	3,210,152
Beaufort	1,647,933	50,165	-	676,555	-	17,173	194,411	123,847	2,710,084
Bogue	20,964	-	-	9,131	-	2,778	33,950	21,001	87,824
Cape Carteret	471,911	16,209	-	194,053	-	5,958	58,138	64,504	810,773
Cedar Point	91,915	-	-	45,297	-	3,776	56,666	25,286	222,941
Emerald Isle	2,283,188	6,609	-	1,862,989	-	16,431	256,977	164,766	4,590,959
Indian Beach	177,934	-	-	200,258	-	406	38,129	-	416,727
Morehead City	4,011,761	177,449	-	1,582,622	-	35,742	554,517	261,741	6,623,831
Newport	757,769	29,601	-	334,464	-	15,936	112,291	110,839	1,360,900
Peletier	18,514	-	-	8,079	-	2,301	25,692	15,983	70,569
Pine Knoll Shores	1,008,046	31,965	-	913,115	-	6,952	102,656	55,263	2,117,997

TABLE 64. -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	21,295	-	-	12,991	-	543	5,214	-	40,043
Yanceyville	271,969	-	-	122,669	-	9,602	84,633	50,637	539,510
Catawba									
Brookford	97,392	3,916	-	87,586	1,017	1,899	7,581	17,769	217,161
Catawba	289,393	-	-	146,353	-	3,176	32,643	28,285	499,849
Claremont	1,520,487	8,054	15,804	219,679	86,399	4,766	205,093	42,430	2,102,711
Conover	3,660,211	61,310	-	1,505,620	200,332	33,171	660,941	255,539	6,377,124
Hickory*	21,601,416	1,678,327	893,350	7,930,329	316,612	171,660	2,500,145	1,301,182	36,393,021
Long View*	1,280,510	9,974	-	950,576	7,271	18,048	183,003	158,358	2,607,739
Maiden*	1,272,060	20,861	-	669,427	-	14,527	280,292	115,558	2,372,724
Newton	3,697,513	79,227	-	2,642,722	-	57,358	676,425	432,563	7,585,808
Chatham									
Cary**	See Wake County								
Goldston	23,542	291	-	65,190	-	1,497	12,980	14,239	117,740
Pittsboro	865,228	28,300	-	456,813	-	10,495	107,822	89,695	1,558,353
Siler City	1,746,116	78,778	-	1,486,876	-	34,333	399,091	236,856	3,982,049
Cherokee									
Andrews	412,693	4,105	-	484,580	-	8,149	62,832	62,746	1,035,105
Murphy	770,552	11,526	-	420,837	-	1,788	46,857	62,504	1,314,065
Chowan									
Edenton	1,164,135	99,396	-	558,877	25,465	22,345	254,870	155,951	2,281,039
Clay									
Hayesville	83,351	1,961	-	35,935	-	-	39,374	15,832	176,452
Cleveland									
Belwood	-	-	-	-	-	-	21,752	-	21,752
Boiling Springs	657,605	2,573	-	232,656	-	-	118,595	130,085	1,141,514
Casar	5,644	-	-	2,340	238	-	20,185	-	28,407
Earl	16,702	-	-	7,566	-	-	8,920	7,092	40,281
Fallston	16,093	3,803	-	6,761	277	-	26,335	21,171	74,440
Grover	120,690	595	-	50,979	5,706	-	37,130	25,843	240,942
Kings Mountain*	2,239,160	54,334	60,070	907,243	-	46,603	644,277	338,423	4,290,110
Kingstown	74,292	-	-	31,340	-	-	14,434	19,477	139,544
Lattimore	26,500	-	-	10,909	-	-	9,920	13,505	60,833
Lawndale	51,290	3,968	-	23,778	13,434	-	47,345	21,860	161,675
Mooreboro	-	-	-	-	-	-	27,884	-	27,884
Patterson Springs	-	-	-	-	-	-	13,244	-	13,244
Polkville	11,912	-	-	4,889	379	-	27,410	14,470	59,060
Shelby	6,230,670	175,315	102,032	2,707,699	-	92,566	649,698	693,001	10,650,981
Waco	14,968	30	-	5,451	-	-	11,144	14,258	45,851

TABLE 64. -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	2,239	-	-	30,634	-	-	726	4,616	38,215
Bolton	93,643	160	-	74,912	-	2,151	15,187	29,928	215,981
Brunswick	74,419	3,645	-	161,741	-	4,638	20,832	26,767	292,042
Cerro Gordo	15,687	135	-	37,206	-	-	9,305	9,032	71,365
Chadbourn	460,441	7,172	-	325,133	-	9,346	75,510	77,288	954,891
Fair Bluff	263,501	1,055	-	187,108	-	5,375	34,671	50,981	542,692
Lake Waccamaw	435,632	2,472	-	207,788	-	5,945	52,278	47,051	751,166
Sandyfield	35,334	-	-	52,619	-	-	5,416	12,326	105,696
Tabor City	783,597	6,436	-	394,779	2,662	11,352	103,167	93,460	1,395,453
Whiteville	1,786,586	82,629	-	784,754	63,739	22,553	320,931	178,526	3,239,718
Craven									
Bridgeton	144,391	3,434	-	74,780	-	1,365	23,070	14,706	261,746
Cove City	19,700	190	-	10,036	-	1,837	19,716	14,487	65,966
Dover	33,815	-	-	21,790	-	1,948	14,395	15,170	87,118
Havelock	2,727,233	31,570	-	1,362,127	-	97,168	727,598	584,913	5,530,610
New Bern	9,210,487	574,749	-	4,701,406	-	104,977	1,488,245	777,808	16,857,672
River Bend	514,042	31,197	-	269,156	-	12,977	81,327	96,989	1,005,688
Trent Woods	1,155,297	28,181	-	603,022	-	18,617	55,120	120,818	1,981,056
Vanceboro	186,922	5,881	-	96,457	-	3,927	42,890	34,194	370,270
Cumberland									
Falcon*	18,685	-	-	58,296	-	1,440	15,268	11,818	105,508
Fayetteville	40,202,768	2,782,489	-	23,210,258	-	578,491	5,510,975	3,947,889	76,232,869
Godwin	9,277	-	-	20,612	-	517	5,800	4,440	40,646
Hope Mills	2,615,839	228,053	-	2,178,576	-	54,571	344,671	379,844	5,801,554
Linden	14,832	-	-	23,483	-	601	6,699	5,548	51,163
Spring Lake	1,972,601	90,109	-	1,452,813	-	36,254	260,639	237,990	4,050,406
Stedman	137,408	13,315	-	119,060	-	-	25,503	25,098	320,384
Wade	43,167	-	-	92,820	-	2,319	17,078	16,845	172,229
Currituck	No incorporated towns								
Dare									
Duck	1,872,258	-	-	678,070	-	2,284	155,574	11,993	2,720,179
Kill Devil Hills	5,018,943	41,020	-	1,694,067	-	29,209	376,285	258,113	7,417,637
Kitty Hawk	2,509,184	-	-	922,185	-	15,013	192,382	114,896	3,753,659
Manteo	1,347,859	12,476	-	471,907	-	4,960	107,397	28,991	1,973,590
Nags Head	4,436,126	40,657	-	1,680,935	-	13,666	313,140	134,348	6,618,872
Southern Shores	1,455,161	-	-	521,687	-	11,268	140,759	122,760	2,251,634

TABLE 64. -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	81,733	2,965	-	22,466	-	1,603	9,971	8,815	127,553
Clemmons	1,478,332	177,069	-	471,060	-	74,920	581,535	516,148	3,299,064
High Point**	See Guilford County								
Kernersville*	10,599,791	309,796	-	3,349,518	776,144	91,740	912,220	632,618	16,671,827
King**	See Stokes County								
Lewisville	1,897,428	120,536	-	655,402	-	55,658	314,230	386,781	3,430,035
Rural Hall	752,012	21,738	-	257,706	-	11,123	130,374	82,127	1,255,080
Tobaccoville*	80,319	16,520	-	24,768	1,294	10,750	61,074	57,303	252,028
Walkertown	659,780	60,224	-	203,247	-	19,854	208,202	132,376	1,283,683
Winston-Salem	82,084,114	9,380,193	-	28,248,009	2,575,355	863,670	9,454,057	6,056,994	138,662,391
Franklin									
Bunn	137,321	2,286	-	44,329	-	1,687	17,985	13,511	217,118
Centerville	-	-	-	-	-	460	3,343	-	3,803
Franklinton	559,294	16,110	-	220,265	-	10,380	66,421	77,691	950,161
Louisburg	1,086,766	13,727	-	420,184	-	14,916	192,925	105,788	1,834,307
Youngsville	496,904	4,617	-	173,415	-	4,262	46,914	33,290	759,402
Wake Forest**	See Wake County								
Gaston									
Belmont	3,060,901	99,715	-	988,310	-	39,298	409,011	281,526	4,878,760
Bessemer City	1,114,393	66,592	-	372,612	-	23,573	299,438	184,705	2,061,313
Cherryville	1,404,191	52,484	-	467,971	-	24,426	229,752	201,301	2,380,124
Cramerton	1,307,540	22,659	-	418,292	-	-	124,047	94,618	1,967,157
Dallas	565,127	3,111	-	184,432	-	15,773	140,447	114,852	1,023,741
Gastonia	23,454,615	1,496,595	311,639	7,838,042	-	303,925	3,173,463	2,144,639	38,722,918
High Shoals*	115,019	-	-	38,520	-	-	14,810	21,395	189,744
Kings Mountain**	See Cleveland County								
Lowell	794,889	26,104	-	255,083	6,238	11,714	100,341	81,039	1,275,407
McAdenville	167,411	4,434	-	51,702	-	-	176,580	18,686	418,813
Mount Holly	3,469,727	102,449	-	1,028,990	115,542	42,999	558,410	319,049	5,637,166
Ranlo	484,298	14,128	-	149,869	-	-	128,342	84,488	861,125
Spencer Mountain	4,770	-	-	1,922	114	-	1,625	1,621	10,052
Stanley	1,040,203	13,210	-	346,110	-	-	147,885	100,851	1,648,258
Gates									
Gatesville	42,407	25	-	47,517	-	1,250	19,245	10,479	120,923
Graham									
Lake Santeetlah	85,125	-	-	25,493	-	-	1,412	10,147	122,177
Robbinsville	250,861	1,038	-	78,859	40,502	-	40,816	22,538	434,615

TABLE 64. -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	1,395,170	83,533	-	464,806	-	11,533	155,757	89,489	2,200,287
Oxford	2,345,807	140,933	-	1,534,557	-	37,818	285,311	261,055	4,605,481
Stem	47,786	3,119	-	42,084	-	1,038	8,972	9,126	112,126
Stovall	70,321	-	-	69,083	-	1,705	9,574	14,851	165,534
Greene									
Hookerton	70,941	1,140	-	27,846	-	2,133	20,804	16,366	139,231
Snow Hill	316,943	13,399	-	144,134	-	6,908	72,647	52,980	607,011
Walstonburg	45,240	650	-	15,645	-	1,020	1,504	8,333	72,392
Guilford									
Archdale**	See Randolph County								
Burlington**	See Alamance County								
Gibsonville**	See Alamance County								
Greensboro	120,672,907	6,944,443	3,439,155	37,857,172	820,924	1,029,986	12,456,328	7,000,398	190,221,313
High Point*	49,473,153	1,883,834	1,255,061	13,892,062	689,845	394,786	4,049,927	2,813,146	74,451,814
Jamestown	1,317,658	66,005	-	406,653	-	14,390	225,360	103,147	2,133,214
Kernersville**	See Forsyth County								
Oak Ridge	500,460	-	-	124,774	1,210	18,688	143,377	-	788,509
Pleasant Garden	147,681	-	-	-	1,430	21,427	147,423	-	317,961
Sedalia	77,111	-	-	23,910	187	2,787	18,617	-	122,613
Stokesdale	-	-	-	-	991	15,305	201,038	-	217,334
Summerfield	540,527	-	-	260,534	2,129	31,921	202,603	-	1,037,714
Whitsett	-	-	-	-	208	3,132	58,840	-	62,179
Halifax									
Enfield	451,343	20,016	-	175,371	2,223	10,468	152,721	81,591	893,732
Halifax	61,489	115	-	24,330	-	1,497	16,145	13,915	117,491
Hobgood	45,656	-	-	18,339	-	1,745	12,493	17,760	95,993
Littleton	200,482	17,184	-	80,110	4,585	3,008	28,687	27,044	361,100
Roanoke Rapids	4,530,710	245,623	-	2,440,597	27,004	73,944	843,453	538,078	8,699,409
Scotland Neck	411,694	19,403	-	157,265	10,075	10,018	89,715	79,088	777,257
Weldon	448,676	28,768	-	181,411	1,768	5,958	77,165	48,830	792,576
Harnett									
Angier	994,784	54,829	-	414,909	-	17,045	113,646	125,875	1,721,087
Broadway**	See Lee County								
Coats	490,762	30,182	-	236,565	-	8,732	54,002	71,004	891,248
Dunn	2,849,946	148,130	-	1,333,581	-	42,897	454,856	334,788	5,164,199
Erwin	934,977	16,821	-	513,463	13,606	20,769	123,599	162,504	1,785,739
Lillington	1,066,976	6,434	-	493,836	-	13,335	158,233	97,296	1,836,110

TABLE 64. -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	2,162,397	53,325	-	899,794	-	18,207	552,986	147,940	3,834,649
Clyde	242,572	258	-	302,611	-	-	58,247	45,022	648,710
Maggie Valley	886,717	37,763	-	248,997	-	5,044	73,161	30,081	1,281,763
Waynesville	3,297,938	134,626	-	2,084,284	-	42,129	533,744	359,124	6,451,845
Henderson									
Flat Rock	523,106	27,760	-	590,893	-	12,359	131,338	-	1,285,456
Fletcher	1,906,564	13,894	-	1,078,701	-	22,619	388,781	149,954	3,560,514
Hendersonville	5,216,608	110,505	-	2,547,691	-	53,471	705,757	384,255	9,018,287
Laurel Park	875,586	21,939	-	450,197	-	9,395	65,722	103,934	1,526,772
Mills River	460,417	-	-	1,313,776	-	-	289,930	-	2,064,123
Saluda**	See Polk County								
Hertford									
Ahoskie	1,426,479	131,273	-	642,171	-	19,779	214,972	156,625	2,591,299
Cofield	92,136	2,556	-	41,603	27,965	1,475	18,220	10,500	194,455
Como	11,495	78	-	5,095	-	327	4,134	-	21,128
Harrellsville	19,969	-	-	9,319	-	437	3,541	3,220	36,486
Murfreesboro	711,216	37,361	-	316,493	-	10,062	95,485	79,217	1,249,834
Winton	161,885	9,343	-	76,983	10,719	4,183	26,481	31,745	321,338
Hoke									
Raeford	1,247,328	600	-	588,069	136,170	16,219	282,636	135,928	2,406,951
Red Springs**	See Robeson County								
Hyde									
	No incorporated towns								
Iredell									
Davidson**	See Mecklenburg County								
Harmony	28,867	50	-	130,964	-	2,466	22,745	17,521	202,613
Love Valley	14,874	-	-	11,668	-	219	762	7,108	34,631
Mooresville	15,611,503	129,300	455,679	5,044,576	-	96,828	1,264,556	684,587	23,287,028
Statesville	9,039,196	372,601	633,483	5,795,952	176,950	110,030	1,546,663	817,832	18,492,707
Troutman	768,707	-	-	390,329	-	7,342	108,145	61,629	1,336,153
Jackson									
Dillsboro	80,728	2,615	-	43,788	-	407	8,384	7,440	143,363
Forest Hills	24,837	-	-	11,571	-	-	4,059	11,186	51,653
Highlands**	See Macon County								
Sylva	1,124,234	28,457	-	516,386	-	11,078	171,084	76,195	1,927,432
Webster	25,365	-	-	11,819	441	-	5,880	13,269	56,774

TABLE 64. -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 [\$]
Johnston									
Benson	996,167	15,050	-	370,720	-	14,664	292,154	109,508	1,798,263
Clayton	4,776,692	171,708	-	1,838,808	-	48,052	418,250	348,954	7,602,464
Four Oaks	312,379	8,115	-	120,315	-	7,796	60,578	61,865	571,048
Kenly*	606,652	6,455	-	244,845	-	8,043	53,440	60,019	979,454
Micro	78,721	1,615	-	32,331	-	2,200	14,434	15,791	145,092
Pine Level	307,721	11,469	-	121,973	-	7,602	35,016	55,733	539,514
Princeton	253,427	3,612	-	99,059	-	5,208	44,831	39,673	445,810
Selma	1,348,318	13,485	64,222	592,149	40,930	29,527	241,964	201,378	2,531,974
Smithfield	4,762,765	103,884	31,144	1,935,552	-	52,531	656,879	384,014	7,926,769
Wilson's Mills	133,815	-	-	26,119	-	6,665	14,697	36,338	217,635
Zebulon**	See Wake County								
Jones									
Maysville	139,677	3,854	-	55,874	-	4,386	28,210	37,290	269,290
Pollocksville	48,496	2,142	-	19,273	-	1,153	12,381	11,798	95,242
Trenton	53,754	-	-	21,417	-	1,051	17,335	9,384	102,941
Lee									
Broadway*	314,438	-	-	192,143	-	4,455	39,239	36,941	587,216
Sanford	10,081,302	156,367	-	4,481,139	-	52,632	1,184,304	768,240	16,723,985
Lenoir									
Grifton**	See Pitt County								
Kinston	7,106,453	262,854	137,392	2,917,947	16,850	102,544	1,433,175	734,756	12,711,971
La Grange	548,713	33,380	-	221,431	-	12,443	94,661	102,421	1,013,049
Pink Hill	165,595	4,124	-	67,549	5,232	2,447	29,508	22,577	297,032
Lincoln									
Lincolnton	3,934,143	47,659	45,946	2,177,020	107,078	46,073	771,097	342,254	7,471,271
Maiden**	See Catawba County								
Macon									
Franklin	1,473,582	62,981	-	598,834	-	16,122	247,847	130,119	2,529,485
Highlands*	1,831,744	36,161	-	738,438	-	4,156	44,019	52,475	2,706,994
Madison									
Hot Springs	171,756	-	-	104,738	-	2,906	21,451	27,639	328,490
Mars Hill	422,194	1,912	-	300,853	-	-	81,267	61,451	867,676
Marshall	323,715	-	-	134,833	-	-	70,261	23,932	552,742
Martin									
Bear Grass	9,781	-	-	3,806	-	287	4,381	3,080	21,335
Everetts	27,579	1,704	-	10,594	-	782	6,881	6,584	54,124
Hamilton	67,758	-	-	26,308	-	2,178	179,493	17,761	293,496
Hassell	5,530	-	-	2,083	-	314	4,365	4,519	16,810
Jamesville	108,018	2,919	-	46,098	-	2,098	20,100	17,702	196,934
Oak City	63,119	-	-	25,037	-	1,608	10,158	16,426	116,347
Parmele	45,870	-	-	18,026	-	1,232	6,529	10,540	82,197
Robersonville	391,348	22,100	-	143,560	11,856	7,301	67,718	67,385	711,268
Williamston	2,022,597	85,609	-	794,496	31,431	25,689	249,382	194,261	3,403,465

TABLE 64. -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	1,779,634	20,439	-	1,297,573	8,121	27,778	460,163	195,696	3,789,404
Old Fort	378,869	1,148	-	201,347	110,327	-	114,871	35,784	842,346
Mecklenburg									
Charlotte	275,095,065	29,673,611	-	74,260,655	-	2,762,658	29,079,258	18,205,385	429,076,631
Cornelius	8,226,215	251,842	-	2,223,982	-	71,674	653,174	493,884	11,920,771
Davidson*	3,628,143	79,506	-	966,133	9,209	35,442	367,833	241,140	5,327,405
Huntersville	10,659,664	176,508	-	2,823,767	-	135,441	1,115,831	895,003	15,806,214
Matthews	8,078,432	406,962	-	2,217,883	-	109,889	1,130,579	728,654	12,672,400
Mint Hill*	4,381,457	-	-	1,163,418	-	81,188	467,875	575,268	6,669,206
Pineville	3,361,918	306,335	-	842,396	-	28,732	546,393	175,667	5,261,441
Stallings**	See Union County								
Weddington**	See Union County								
Mitchell									
Bakersville	95,520	3,319	-	51,556	-	-	31,061	13,648	195,104
Spruce Pine	685,524	44,031	-	390,039	6,716	-	229,387	87,176	1,442,874
Montgomery									
Biscoe	523,842	4,463	-	276,461	-	7,747	175,848	59,541	1,047,903
Candor	271,795	3,956	-	132,274	124,077	3,671	82,781	31,883	650,436
Mount Gilead	353,977	90	-	219,575	5,510	6,140	64,399	48,021	697,711
Star	226,671	6,977	-	128,289	81,806	3,587	18,751	34,288	500,368
Troy	772,150	19,264	-	643,454	-	17,641	203,329	122,815	1,778,654
Moore									
Aberdeen	1,770,585	83,466	-	849,216	31,280	17,950	253,182	148,167	3,153,846
Cameron	73,067	70	-	61,114	-	1,272	9,180	9,997	154,699
Carthage	554,306	21,010	-	458,007	-	9,580	71,919	77,390	1,192,211
Foxfire Village	223,391	8,967	-	105,848	-	2,213	19,387	32,099	391,904
Pinebluff	304,170	28,700	-	248,694	-	5,203	43,175	52,606	682,548
Pinehurst	6,472,752	151,851	-	2,256,903	-	47,235	510,416	426,945	9,866,103
Robbins	325,103	3,867	-	263,642	6,477	1,229	41,409	42,151	683,876
Southern Pines	5,289,121	177,973	-	2,447,827	89,528	51,175	566,539	404,172	9,026,334
Taylortown	249,472	-	-	194,260	-	4,059	20,648	26,839	495,278
Vass	226,469	2,781	-	163,888	-	3,423	32,568	32,729	461,857
Whispering Pines	973,388	20,449	-	481,435	-	10,057	73,218	99,278	1,657,825

TABLE 64. -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	-	-	-	-	-	3,498	21,831	-	25,329
Arapahoe	5,916	-	-	1,909	566	1,917	18,701	-	29,009
Bayboro	75,821	9,567	-	26,856	-	3,282	38,789	25,286	179,601
Grantsboro	17,311	-	-	5,679	745	3,657	14,749	-	42,141
Mesic	20,438	-	-	6,736	-	1,104	6,270	8,141	42,689
Minnesott Beach	82,005	2,898	-	26,383	-	1,387	5,441	16,616	134,730
Oriental	272,209	10,645	18,014	88,234	-	3,869	34,686	41,686	469,344
Stonewall	18,553	-	-	6,001	-	1,263	8,555	9,198	43,571
Vandemere	32,951	1,237	-	10,490	-	1,263	10,610	14,907	71,458
Pasquotank									
Elizabeth City*	4,600,470	354,322	-	2,724,130	-	81,334	788,716	529,627	9,078,599
Pender									
Atkinson	39,684	105	-	48,230	-	1,078	14,269	12,753	116,120
Burgaw	875,016	4,185	-	704,981	-	15,751	137,275	113,437	1,850,645
Saint Helena	11,308	-	-	85,385	-	1,917	5,914	12,016	116,540
Surf City*	2,340,686	68,903	508,651	301,051	-	6,899	96,382	62,813	3,385,386
Topsail Beach	1,115,775	-	219,626	101,876	1,324	2,288	33,701	19,195	1,493,785
Wallace**	See Duplin County								
Watha	2,536	-	-	32,584	-	729	3,139	4,494	43,482
Perquimans									
Hertford	400,323	33,518	-	352,251	-	9,200	73,732	65,071	934,096
Winfall	114,369	5,820	-	96,427	-	2,522	17,741	20,783	257,662
Person									
Roxboro	3,895,890	184,401	-	1,302,517	-	39,015	654,540	266,231	6,342,593
Pitt									
Ayden	909,375	54,735	-	882,160	-	20,587	292,492	158,495	2,317,844
Bethel	327,278	18,631	-	333,067	-	7,778	50,209	62,011	798,974
Falkland	14,708	175	-	21,408	-	499	2,202	2,707	41,699
Farmville	1,384,490	54,424	-	874,779	-	20,433	375,036	155,358	2,864,520
Fountain	122,331	328	-	102,924	-	2,407	5,107	19,138	252,235
Greenville	22,435,712	1,624,283	-	12,712,133	-	298,254	3,935,007	1,943,229	42,948,618
Grifton*	455,553	15,800	-	436,185	-	10,936	70,107	83,315	1,071,896
Grimesland	58,652	283	-	83,409	-	1,948	24,496	14,760	183,547
Simpson	87,000	4,437	-	88,622	-	2,072	4,400	15,819	202,349
Winterville	2,181,192	71,518	-	1,264,062	-	30,662	146,134	226,996	3,920,565

TABLE 64. -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	361,464	15,003	21,878	184,232	-	4,638	45,386	38,954	671,555
Saluda*	351,052	2,840	-	101,170	17,362	993	28,744	29,901	532,061
Tryon	825,041	17,959	-	311,878	40,123	7,840	81,734	76,437	1,361,012
Randolph									
Archdale*	2,156,107	111,431	-	1,507,690	-	16,935	367,043	297,415	4,456,622
Asheboro	10,072,306	385,856	-	3,762,482	188,390	-	1,654,660	687,555	16,751,249
Franklinville	115,627	-	-	218,570	-	-	17,730	41,212	393,139
High Point**	See Guilford County								
Liberty	818,126	30,101	-	450,739	-	12,133	118,439	101,378	1,530,916
Ramseur	611,368	14,673	-	277,885	19,301	-	78,216	57,297	1,058,740
Randleman	1,426,864	34,134	-	651,818	2,338	17,619	280,227	127,523	2,540,524
Seagrove	94,400	-	-	41,167	4,152	-	16,373	12,523	168,614
Staley	23,678	-	-	58,464	-	-	21,006	14,309	117,457
Thomasville**	See Davidson County								
Trinity	221,603	31,308	-	1,122,247	-	-	201,858	167,225	1,744,240
Richmond									
Dobbins Heights	79,838	-	-	157,842	-	3,988	15,224	36,023	292,915
Ellerbe	160,289	1,695	-	173,439	-	4,350	50,255	41,187	431,216
Hamlet	1,593,301	26,776	-	1,024,824	-	25,932	240,178	208,168	3,119,178
Hoffman	28,913	-	-	113,483	-	2,856	10,850	33,003	189,105
Norman	-	-	-	13,168	-	329	3,980	-	17,476
Rockingham	2,428,317	145,682	-	1,651,830	-	41,815	736,697	305,842	5,310,183
Robeson									
Fairmont	789,761	32,544	-	476,127	-	12,067	92,646	102,363	1,505,509
Lumber Bridge	18,083	-	-	20,989	-	-	9,045	5,262	53,379
Lumberton	8,850,801	410,724	459,027	3,935,930	-	99,302	1,110,696	733,488	15,599,968
Marietta	-	-	-	28,451	-	-	2,545	-	30,996
Maxton*	737,457	23,361	-	451,281	-	-	149,047	90,173	1,451,318
McDonald	1,558	-	-	21,648	-	11,162	2,562	4,364	41,293
Orrum	-	-	-	13,657	-	-	5,429	-	19,086
Parkton	133,651	5,188	-	89,809	-	-	17,287	21,977	267,912
Pembroke	724,477	26,201	-	473,835	-	11,917	113,556	91,644	1,441,630
Proctorville	10,496	-	-	22,655	-	-	4,098	5,847	43,096
Raynham	3,890	-	-	13,971	-	-	2,261	3,464	23,586
Red Springs*	1,073,094	37,438	-	605,775	-	15,238	120,638	115,720	1,967,903
Rennert	6,802	-	-	59,539	-	-	5,578	11,545	83,463
Rowland	356,274	2,290	32,541	202,543	-	5,102	36,197	48,586	683,532
St Pauls	610,590	23,497	-	401,049	-	10,102	76,336	78,623	1,200,196

TABLE 64. -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	4,505,341	43,517	-	2,524,320	-	69,964	559,948	536,235	8,239,326
Madison	1,688,341	22,615	-	356,532	98,209	9,872	168,192	80,339	2,424,100
Mayodan	813,459	37,770	-	383,067	14,923	10,527	394,384	81,673	1,735,802
Reidsville	6,203,700	202,869	-	2,331,315	171,009	64,602	1,052,552	490,913	10,516,960
Stoneville	460,915	1,296	-	157,707	23,442	4,328	20,157	36,046	703,891
Wentworth	-	-	-	457,575	-	12,582	80,889	-	551,045
Rowan									
China Grove	1,018,629	-	-	662,752	-	18,622	178,618	126,823	2,005,445
Cleveland	276,557	-	-	130,362	94,147	3,604	233,818	31,065	769,554
East Spencer	615,485	10,222	-	273,907	-	7,557	81,396	64,047	1,052,615
Faith	197,170	6,636	-	112,305	-	3,105	29,623	25,555	374,394
Granite Quarry	558,915	30,085	-	359,366	-	9,929	66,729	74,590	1,099,615
Kannapolis**	See Cabarrus County								
Landis	593,672	-	-	484,819	-	13,410	193,935	100,168	1,386,004
Rockwell	335,729	18,619	-	320,098	-	8,856	86,185	64,902	834,389
Salisbury	14,150,380	555,870	-	4,615,059	703,923	128,475	1,846,900	945,369	22,945,975
Spencer	1,029,000	-	-	540,908	-	14,947	121,609	116,326	1,822,790
Rutherford									
Bostic	31,392	1,500	-	15,117	-	-	24,820	12,033	84,862
Chimney Rock	33,014	-	-	23,986	-	-	11,543	-	68,543
Ellenboro	45,532	1,374	-	21,199	-	-	43,817	20,459	132,381
Forest City	1,514,634	70,910	-	663,635	49,994	32,372	285,293	265,851	2,882,689
Lake Lure	1,376,699	27,737	-	633,770	-	4,664	88,273	68,954	2,200,097
Ruth	55,644	-	-	25,703	9,390	-	11,111	13,539	115,386
Rutherfordton	1,372,761	52,665	-	602,011	-	18,295	296,569	150,472	2,492,773
Spindale	1,041,173	15,998	-	506,698	83,564	17,301	208,452	152,123	2,025,309
Sampson									
Autryville	37,589	2,951	-	36,172	-	-	9,885	11,653	98,250
Clinton	2,507,030	71,322	-	1,559,541	47,310	38,237	611,905	284,231	5,119,576
Faison**	See Duplin County								
Garland	155,974	5,544	-	141,715	-	3,476	29,178	37,434	373,321
Harrells*	10,633	-	-	37,111	-	-	10,063	7,075	64,883
Newton Grove	172,159	6,845	-	111,445	-	2,743	32,009	23,157	348,359
Roseboro	393,678	21,522	-	243,159	-	5,963	57,911	50,614	772,847
Salemburg	71,203	7,159	-	84,911	-	-	27,034	19,939	210,246
Turkey	19,400	-	-	47,884	-	-	8,164	10,307	85,755

TABLE 64. -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	-	-	-	-	-	1,285	23,919	11,468	36,672
Gibson	104,331	103	-	39,219	-	2,562	17,582	20,941	184,738
Laurinburg	2,772,890	170,969	-	1,041,211	-	70,499	751,601	525,625	5,332,794
Maxton**	See Robeson County								
Wagram	145,315	4,210	-	55,227	-	3,458	22,499	31,325	262,034
Stanly									
Albemarle	5,429,987	271,087	-	2,627,932	-	69,191	880,340	568,360	9,846,897
Badin	244,052	-	-	330,833	-	-	52,914	63,054	690,853
Locust*	723,057	14,952	-	431,923	-	-	76,413	91,595	1,337,940
Misenhimer	24,252	-	-	114,224	-	-	21,979	-	160,455
New London	111,578	6,317	-	102,620	-	-	119,735	19,934	360,184
Norwood	844,209	1,783	-	484,634	-	12,743	104,324	97,127	1,544,819
Oakboro	549,181	12,181	-	196,015	-	-	84,938	61,250	903,565
Red Cross	75,313	-	-	130,198	-	-	27,040	-	232,551
Richfield	87,615	6,418	-	86,230	-	2,252	34,701	26,469	243,684
Stanfield*	404,845	6,870	-	214,608	-	5,636	50,911	44,094	726,965
Stokes									
Danbury	22,842	-	-	8,025	-	469	12,133	6,345	49,814
King*	1,746,636	20,453	-	692,472	-	26,744	245,776	201,683	2,933,763
Tobaccoville**	See Forsyth County								
Walnut Cove	391,756	14,026	-	151,566	-	6,727	62,034	53,755	679,865
Surry									
Dobson	384,231	11,070	-	336,349	-	6,541	84,441	48,611	871,243
Elkin*	1,907,523	31,668	-	938,998	114,335	18,339	281,996	144,910	3,437,769
Mount Airy	4,745,143	79,612	215,702	1,932,888	413,250	37,615	577,625	284,157	8,285,991
Pilot Mountain	648,368	4,056	-	291,380	25,908	5,625	56,044	44,434	1,075,815
Swain									
Bryson City	411,770	12,695	-	297,553	-	6,369	71,694	52,680	852,761
Transylvania									
Brevard	3,031,691	19,784	-	1,189,848	-	30,013	299,330	224,355	4,795,021
Rosman	70,447	943	-	26,452	-	2,526	20,258	15,474	136,100
Tyrrell									
Columbia	156,083	8,143	-	42,773	1,803	3,715	34,681	27,201	274,398

TABLE 64. -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	58,240	-	-	20,312	-	-	234,262	-	312,814
Hemby Bridge	25,880	-	-	10,598	-	-	40,158	-	76,637
Indian Trail	1,527,610	60,725	-	526,322	-	73,439	663,984	399,617	3,251,697
Lake Park	490,923	17,833	-	186,904	-	-	62,344	86,981	844,985
Marshville	545,124	18,355	-	266,891	-	11,670	145,063	81,899	1,069,002
Marvin	233,728	-	-	63,162	-	9,969	92,353	-	399,211
Mineral Springs	54,265	12,198	-	18,431	-	-	132,693	-	217,587
Mint Hill**	See Mecklenburg County								
Monroe	11,828,626	590,401	288,226	4,521,195	-	137,959	1,663,312	992,473	20,022,191
Stallings	2,437,818	155,201	-	836,926	-	40,490	281,537	248,563	4,000,534
Unionville	69,578	28,176	-	26,071	4,048	-	177,643	-	305,516
Waxhaw	1,455,710	42,806	-	478,621	-	14,585	184,540	107,689	2,283,951
Weddington*	325,113	67,064	-	154,742	-	13,938	167,698	-	728,555
Wesley Chapel	100,104	45,486	-	34,363	631	18,066	122,751	-	321,400
Wingate	386,963	22,843	-	146,015	-	12,174	77,803	82,755	728,553
Vance									
Henderson	4,975,385	346,470	-	2,286,006	-	72,637	637,735	524,939	8,843,172
Kittrell	4,534	-	-	2,148	-	623	6,771	5,869	19,945
Middleburg	11,851	-	-	5,914	-	738	6,155	8,027	32,685
Wake									
Apex	10,446,724	380,916	-	4,758,988	-	114,624	1,022,279	775,332	17,498,862
Cary*	51,206,865	2,812,777	-	20,263,670	-	486,702	4,214,248	3,180,431	82,164,693
Durham**	See Durham County								
Fuquay-Varina	5,578,147	120,968	-	1,884,209	-	45,494	513,720	340,617	8,483,155
Garner	11,123,650	433,216	-	3,876,378	-	93,401	961,843	639,494	17,127,982
Holly Springs	6,899,703	225,694	-	2,434,476	-	59,059	394,168	427,410	10,440,511
Knightdale	2,951,693	111,347	-	1,231,989	-	29,567	200,608	210,715	4,735,918
Morrisville*	8,875,913	122,590	-	2,184,683	90,038	53,560	556,532	320,811	12,204,127
Raleigh*	126,043,635	12,072,490	-	59,905,117	-	1,439,233	16,258,113	9,156,663	224,875,251
Rolesville	632,003	23,413	-	189,814	-	4,576	55,822	36,664	942,292
Wake Forest*	9,364,792	257,047	-	3,166,643	-	76,123	675,539	490,467	14,030,611
Wendell	1,455,530	23,822	-	876,854	-	21,064	146,090	148,523	2,671,883
Zebulon*	2,614,450	44,516	-	821,848	444,985	19,708	319,819	130,889	4,396,216
Warren									
Macon	12,233	-	-	17,945	-	486	3,993	4,637	39,294
Norlina	193,684	150	-	179,003	-	4,859	32,185	42,046	451,926
Warrenton	362,351	18,446	-	128,017	-	3,472	45,319	28,865	586,470

TABLE 64. -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	52,239	1,550	-	19,448	-	1,166	16,326	9,543	100,271
Plymouth	871,813	14,009	-	364,887	-	17,632	146,024	129,780	1,544,146
Roper	129,313	509	-	39,182	-	2,783	22,567	23,383	217,736
Watauga									
Beech Mountain*	2,225,353	36,590	234,987	89,311	39,913	1,546	100,596	115,151	2,843,447
Blowing Rock*	2,456,952	38,625	627,662	368,981	6,524	6,316	140,126	86,227	3,731,414
Boone	3,770,571	125,075	474,749	3,694,090	-	62,376	722,432	400,767	9,250,061
Seven Devils*	585,817	5,628	-	36,074	8,650	610	17,199	25,626	679,603
Wayne									
Eureka	49,227	1,003	-	27,560	-	268	8,376	7,721	94,155
Fremont	309,448	7,131	-	154,146	15,081	6,325	51,737	52,516	596,385
Goldsboro	11,851,134	495,949	463,450	5,731,318	-	170,136	1,878,513	1,166,680	21,757,181
Mount Olive*	1,175,325	35,432	-	584,204	-	20,287	206,667	152,114	2,174,029
Pikeville	177,561	-	-	90,727	-	798	37,066	25,930	332,081
Seven Springs	21,361	110	-	11,587	-	97	6,934	4,497	44,586
Walnut Creek	536,354	6,536	-	275,936	-	3,896	22,223	38,117	883,061
Wilkes									
Elkin**	See Surry County								
North Wilkesboro	2,670,002	50,171	-	900,805	89,344	18,330	301,432	153,085	4,183,169
Ronda	51,294	-	-	102,953	-	2,081	18,633	20,539	195,500
Wilkesboro	1,892,221	43,199	142,798	691,431	36,503	14,077	379,372	119,242	3,318,844
Wilson									
Black Creek	122,078	-	-	50,635	-	3,229	21,408	22,923	220,272
Elm City	319,767	2,548	-	126,738	21,182	6,157	71,028	46,609	594,030
Kenly**	See Johnston County								
Lucama	138,841	2,142	-	53,797	-	3,891	37,881	28,829	265,382
Saratoga	80,007	-	-	31,268	-	1,709	3,351	13,216	129,551
Sharpsburg**	See Nash County								
Sims	26,267	215	-	8,602	119	579	10,786	5,090	51,658
Stantonsburg	140,775	6,514	-	55,191	-	3,229	48,128	24,991	278,828
Wilson	14,079,093	1,201,109	-	5,418,323	-	209,769	2,891,356	1,472,565	25,272,216

TABLE 64. -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	329,209	-	-	130,594	2,520	-	70,251	41,477	574,050
East Bend	184,073	-	-	77,525	-	-	32,274	26,661	320,532
Jonesville	793,300	23,244	49,133	308,451	-	-	83,202	81,859	1,339,189
Yadkinville	669,828	25,554	-	308,685	28,094	3,031	383,070	93,402	1,511,663
Yancey									
Burnsville	617,070	35,377	-	340,055	-	-	112,561	56,858	1,161,920
All reporting municipalities	1,751,740,005	107,149,179	20,276,172	707,414,176	11,211,914	19,117,119	217,030,907	136,850,768 a	2,970,790,241

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 \$189,169.

2 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$28,357,327, and Huntersville, \$1,390,052.

3 Includes telecommunications tax distribution amount of \$53,898,653.

a Includes \$164,302 distributed to the unincorporated community of Butner in Granville County as required by G.S. 136-41.1(c).

TABLE 65 . 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 [\$]
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	1,663,373,084	4,198,016,047	4,326,784,544	251,819,611	1,663,373,084	6,241,977,238
2005-2006.....	1,960,965,707	197,122,124	2,158,087,831	2,708,178,263	76,608,912	1,751,740,005	4,536,527,180	4,669,143,970	273,731,036	1,751,740,005	6,694,615,011

TABLE 66. 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 [\$]
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
2005-2006.....	.621	.062	.684	.672	.019	.435	1.126	.650	.934

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

TABLE 67. 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 [\$]
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
2005-2006.....	243,896,538,372	328,485,307,585	122,599,101,419	23,633,784,744	718,614,732,120

* 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 68. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
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
2005-2006.....	315,654,933,221	402,959,798,899	718,614,732,120

TABLE 69. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
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
2005-2006....	55,282,919	218,448,117	273,731,036

**TABLE 70. VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2005-2006**

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 [\$]	valuation [\$]
Alamance	113,129,893	52,100	113,181,993	8,691,190	31,235,378	78,975,012	16,200	78,991,212	19,977,092	252,076,865
Alexander	29,331,056	-	29,331,056	15,405,511	724,649	13,615,891	-	13,615,891	-	59,077,107
Alleghany	548,880	-	548,880	19,698,241	-	633,951	-	633,951	-	20,881,072
Anson	32,674,583	992,000	33,666,583	17,634,218	10,118,843	18,061,243	-	18,061,243	7,470	79,488,357
Ashe	-	-	-	33,005,733	-	2,196,383	-	2,196,383	1,057,390	36,259,506
Avery	2,847,848	-	2,847,848	15,709,576	736,901	8,674,957	-	8,674,957	-	27,969,282
Beaufort	16,753,368	7,139	16,760,507	24,009,457	3,699,241	19,322,894	-	19,322,894	-	63,792,099
Bertie	10,790,195	4,900	10,795,095	9,566,943	1,358,397	10,020,222	-	10,020,222	-	31,740,657
Bladen	12,331,966	364,600	12,696,566	24,606,023	2,856,811	6,949,423	-	6,949,423	-	47,108,823
Brunswick	1,039,157,183	3,158,115	1,042,315,298	112,185,228	4,391,270	20,794,801	-	20,794,801	-	1,179,686,597
Buncombe	324,301,617	1,545,000	325,846,617	13,609,009	38,439,390	120,053,484	555,500	120,608,984	-	498,504,000
Burke	48,087,871	339,467	48,427,338	27,399,606	9,583,934	30,449,937	-	30,449,937	-	115,860,815
Cabarrus	71,262,091	-	71,262,091	10,892,118	42,445,000	79,778,253	84,987	79,863,240	7,817,609	212,280,058
Caldwell	51,958,452	480,235	52,438,687	36,846,587	7,803,084	31,971,152	-	31,971,152	-	129,059,510
Camden	2,681,968	-	2,681,968	1,678,483	92,107	2,277,028	-	2,277,028	-	6,729,586
Carteret	25,886,535	10,400	25,896,935	28,530,298	-	25,091,375	5,660	25,097,035	-	79,524,268
Caswell	17,364,634	208,776	17,573,410	7,181,016	1,201,203	13,221,658	-	13,221,658	890,697	40,067,984
Catawba	386,592,980	3,391,485	389,984,465	11,307,761	28,530,154	74,216,553	-	74,216,553	1,483,647	505,522,580
Chatham	129,699,138	1,292,066	130,991,204	15,487,068	14,454,578	26,685,836	-	26,685,836	17,101,518	204,720,204
Cherokee	15,511,740	-	15,511,740	8,563,986	-	18,950,909	-	18,950,909	-	43,026,635
Chowan	4,956,592	3,503	4,960,095	2,465,310	585,701	4,723,376	-	4,723,376	-	12,734,482
Clay	1,216,077	-	1,216,077	8,624,605	-	7,040,474	-	7,040,474	-	16,881,156
Cleveland	126,290,258	175,097	126,465,355	14,211,229	1,991,603	43,577,770	-	43,577,770	10,966,922	197,212,879
Columbus	34,323,009	-	34,323,009	45,275,616	3,816,494	22,331,340	-	22,331,340	-	105,746,459
Craven	37,778,831	7,382	37,786,213	11,325,811	7,872,188	48,281,093	1,000	48,282,093	-	105,266,305
Cumberland	68,000,136	173,000	68,173,136	46,677,089	53,474,811	137,899,235	-	137,899,235	960,382	307,184,653
Currituck	52,399,752	24,081	52,423,833	118,806	720,473	10,192,901	-	10,192,901	-	63,456,013
Dare	73,317,404	20,000	73,337,404	6,549,424	-	23,846,801	-	23,846,801	-	103,733,629
Davidson	63,219,269	2,404,098	65,623,367	53,218,851	4,915,455	120,172,203	-	120,172,203	42,656,291	286,586,167
Davie	24,861,780	5,914,800	30,776,580	19,032,410	3,390,626	5,842,070	-	5,842,070	2,729,197	61,770,883
Duplin	20,596,656	-	20,596,656	31,503,292	3,682,519	14,887,348	46,600	14,933,948	-	70,716,415
Durham	180,628,745	202,000	180,830,745	11,275,716	53,001,689	260,068,473	-	260,068,473	-	505,176,623
Edgecombe	11,765,093	14,135	11,779,228	21,717,275	6,620,467	73,778,246	-	73,778,246	-	113,895,216
Forsyth	238,049,830	4,676,261	242,726,091	5,857,907	75,696,599	193,722,044	-	193,722,044	3,475,568	521,478,209
Franklin	25,894,973	34,568	25,929,541	24,310,864	2,201,470	42,029,202	-	42,029,202	-	94,471,077
Gaston	442,142,322	654,963	442,797,285	33,165,279	53,694,797	90,533,740	-	90,533,740	28,248,279	648,439,380
Gates	4,945,075	62,410	5,007,485	4,597,280	492,595	4,250,171	-	4,250,171	-	14,347,531
Graham	11,549,575	-	11,549,575	-	-	5,563,829	-	5,563,829	-	17,113,404
Granville	29,569,182	-	29,569,182	20,304,716	6,815,985	22,380,785	-	22,380,785	-	79,070,668
Greene	2,894,542	-	2,894,542	13,798,416	1,802,792	5,923,137	-	5,923,137	-	24,418,887

TABLE 70. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation 1 [\$]	Gas companies: Total valuation 2 [\$]	Telephone companies			Gas pipeline companies: Total valuation 3 [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]		
Guilford	320,826,928	1,659,693	322,486,621	2,429,153	103,224,144	323,092,191	437,200	323,529,391	95,524,688	847,193,997
Halifax	55,000,532	323,901	55,324,433	20,036,045	5,116,352	20,704,786	-	20,704,786	-	101,181,616
Harnett	57,280,009	-	57,280,009	36,856,586	4,944,152	37,481,828	-	37,481,828	840,490	137,403,065
Haywood	54,788,778	89,200	54,877,978	27,653,536	3,069,200	29,819,881	-	29,819,881	-	115,420,595
Henderson	92,380,511	599,160	92,979,671	-	25,718,404	41,446,016	-	41,446,016	-	160,144,091
Hertford	24,673,103	1,420	24,674,523	4,210,426	4,465,244	10,792,000	11,490	10,803,490	548,905	44,702,588
Hoke	10,636,826	-	10,636,826	16,516,988	1,306,233	10,252,149	-	10,252,149	-	38,712,196
Hyde	44,634	-	44,634	13,018,757	-	4,381,851	-	4,381,851	-	17,445,242
Iredell	93,273,216	130,505	93,403,721	53,016,801	31,094,127	64,666,441	-	64,666,441	28,507,450	270,688,540
Jackson	70,939,588	615,272	71,554,860	4,831,814	2,669,795	29,156,379	2,500	29,158,879	-	108,215,348
Johnston	68,768,012	142,970	68,910,982	10,551,023	43,158,009	47,628,639	-	47,628,639	11,269,023	181,517,676
Jones	3,784,730	-	3,784,730	14,809,720	516,081	4,280,630	-	4,280,630	-	23,391,161
Lee	34,054,710	103,065	34,157,775	12,149,063	8,301,042	40,381,285	53,000	40,434,285	500,614	95,542,779
Lenoir	23,840,092	431,708	24,271,800	7,110,958	9,125,767	32,322,762	-	32,322,762	-	72,831,287
Lincoln	287,024,098	1,792	287,025,890	32,973,548	6,923,246	30,041,494	-	30,041,494	7,824,603	364,788,781
Macon	71,404,833	984,770	72,389,603	6,271,413	6,218,196	24,034,114	-	24,034,114	-	108,913,326
Madison	16,029,564	233	16,029,797	26,841,317	1,455,201	13,233,362	-	13,233,362	-	57,559,677
Martin	27,335,944	7,913	27,343,857	5,672,877	1,259,931	13,671,032	-	13,671,032	-	47,947,697
McDowell	40,449,979	61,520	40,511,499	11,876,335	3,651,977	21,956,894	-	21,956,894	-	77,996,705
Mecklenburg	1,905,172,120	2,823,772	1,907,995,892	29,481,657	298,469,273	715,884,391	200,600	716,084,991	39,972,130	2,992,003,943
Mitchell	7,343,716	-	7,343,716	8,160,314	1,248,042	8,347,794	-	8,347,794	-	25,099,866
Montgomery	32,617,976	3,861,500	36,479,476	12,336,401	637,303	11,073,452	-	11,073,452	-	60,526,632
Moore	61,810,826	-	61,810,826	23,322,721	3,754,099	39,453,514	-	39,453,514	632,369	128,973,529
Nash	47,209,598	5,700	47,215,298	1,665,213	1,654,928	38,484,197	-	38,484,197	-	89,019,636
New Hanover	276,045,301	3,438,690	279,483,991	-	20,684,450	92,145,632	-	92,145,632	-	392,314,073
Northampton	41,231,395	49,600	41,280,995	6,121,019	2,396,294	6,616,521	-	6,616,521	1,111,941	57,526,770
Onslow	29,714,285	3,380	29,717,665	82,079,930	3,757,793	57,405,491	-	57,405,491	-	172,960,879
Orange	81,172,577	-	81,172,577	41,187,663	16,435,292	55,580,641	-	55,580,641	9,963,702	204,339,875
Pamlico	5,563,025	-	5,563,025	12,483,768	-	6,477,580	-	6,477,580	-	24,524,373
Pasquotank	7,066,644	7,138	7,073,782	3,176,163	565,399	11,164,956	-	11,164,956	-	21,980,300
Pender	21,843,012	-	21,843,012	29,007,788	336,048	21,336,982	-	21,336,982	-	72,523,830
Perquimans	13,355,739	3,503	13,359,242	8,216,203	495,234	5,149,768	-	5,149,768	-	27,220,447
Person	705,425,209	14,928,896	720,354,105	16,796,458	9,984,338	18,254,236	-	18,254,236	69,096	765,458,233
Pitt	9,516,402	8,655	9,525,057	11,248,856	5,846,996	67,087,853	-	67,087,853	-	93,708,762
Polk	11,960,022	-	11,960,022	8,602,413	5,202,780	11,951,066	-	11,951,066	336,783	38,053,064
Randolph	76,413,257	-	76,413,257	45,899,618	15,904,306	59,541,176	15,300	59,556,476	-	197,773,657
Richmond	322,160,775	649,350	322,810,125	15,973,061	21,748,093	30,218,035	-	30,218,035	701,064	391,450,378
Robeson	77,493,672	4,193,818	81,687,490	48,827,211	11,552,207	49,501,768	25,750	49,527,518	-	191,594,426
Rockingham	173,267,945	5,154,058	178,422,003	9,223,635	17,124,589	44,659,923	-	44,659,923	52,580,657	302,010,807
Rowan	235,349,660	1,361,571	236,711,231	7,251,646	25,651,246	60,464,528	-	60,464,528	29,147,718	359,226,369

TABLE 70. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation 1 [\$]	Gas companies: Total valuation 2 [\$]	Telephone companies			Gas pipeline companies: Total valuation 3 [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]		
Rutherford	175,138,084	24,000	175,162,084	20,524,587	6,810,657	32,614,974	-	32,614,974	-	235,112,302
Sampson	26,993,842	481,820	27,475,662	38,343,452	3,554,234	16,460,340	-	16,460,340	-	85,833,688
Scotland	19,687,434	-	19,687,434	11,886,683	4,532,529	21,287,432	-	21,287,432	-	57,394,078
Stanly	28,847,984	3,503,718	32,351,702	22,446,435	12,698,501	23,574,925	49,188	23,624,113	-	91,120,751
Stokes	309,961,886	993,714	310,955,600	14,448,461	157,034	20,623,640	-	20,623,640	-	346,184,735
Surry	54,277,168	11,340	54,288,508	26,873,701	-	27,691,469	-	27,691,469	6,224,467	115,078,145
Swain	17,847,416	79,100	17,926,516	-	1,053,772	14,297,823	-	14,297,823	-	33,278,111
Transylvania	35,694,713	2,986,060	38,680,773	12,977,428	2,694,948	39,348,417	-	39,348,417	-	93,701,566
Tyrrell	7,003,011	-	7,003,011	-	-	2,892,961	-	2,892,961	-	9,895,972
Union	57,014,707	20,152	57,034,859	72,289,858	33,603,446	75,219,052	57,000	75,276,052	-	238,204,215
Vance	23,838,247	12,750	23,850,997	2,484,932	4,257,143	16,455,016	-	16,455,016	-	47,048,088
Wake	2,361,731,394	22,018,886	2,383,750,280	34,495,935	165,613,809	537,876,991	-	537,876,991	37,148,423	3,158,885,438
Warren	9,275,429	31,055	9,306,484	11,293,743	8,400	7,682,420	-	7,682,420	914,729	29,205,776
Washington	12,623,238	-	12,623,238	1,635,502	956,193	5,494,727	-	5,494,727	-	20,709,660
Watauga	-	-	-	45,743,094	-	18,373,913	-	18,373,913	2,335,410	66,452,417
Wayne	234,814,821	187,460	235,002,281	19,318,934	16,768,918	47,861,743	-	47,861,743	-	318,951,876
Wilkes	69,532,896	125,900	69,658,796	21,891,719	-	21,424,670	-	21,424,670	6,970,863	119,946,048
Wilson	6,424,918	5,818	6,430,736	803,500	4,135,118	31,538,606	105,822	31,644,428	-	43,013,782
Yadkin	32,740,188	-	32,740,188	12,612,126	-	4,942,105	-	4,942,105	4,887,721	55,182,140
Yancey	9,151,342	-	9,151,342	16,034,479	335,698	7,860,631	-	7,860,631	-	33,382,150
All counties	12,772,179,060	98,337,107	12,870,516,167	1,930,030,615	1,461,293,415	4,922,650,293	1,667,797	4,924,318,090	475,384,908	21,661,543,195

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 five counties. Non-system valuation for the other fifteen counties are as follows: Avery, \$18,100; Burke, \$81,261; Cherokee, \$33,250; Clay, \$70,000; Columbus, \$630,000; Craven, \$6,500; Gaston, \$63,910; Halifax, \$65,750; Haywood, \$300,800; Moore, \$3,000; Onslow, \$500; Pamlico, \$31,500; Pitt, \$216,410; Rutherford \$107,500; Yancey, \$241,830.
- 2 Gas Companies. System valuation and total valuation are the same in ninety three counties. Non-system valuation for the other seven counties are as follows: Cumberland, \$667,535; Granville, \$4,800; Henderson, \$52,900; Lee, \$7,400; McDowell, \$7,500; Rowan, \$105,000; Warren, \$8,400.
- 3 Gas Pipeline Companies. System valuation and total valuation are the same in ninety two counties. Non-system valuation for the other eight counties are as follows: Alamance, \$44,000; Cabarrus, \$142,460; Chatham, \$96,777; Guilford, \$937,950; Harnett, \$11,000; Mecklenburg, \$780,912; Rockingham, \$43,954; Wake, \$81,250.

**TABLE 71. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2005-2006**

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	3,870,114	3,715,651	7,585,765	-	559,046	-	8,144,811	Guilford	30,332,322	2,098,395	32,430,717	99,130,660	1,813,637	63,059,592	196,434,606
Alexander	971,644	1,232,300	2,203,944	-	2,284	-	2,206,228	Halifax	11,475,948	409,910	11,885,858	-	531,603	-	12,417,461
Alleghany	-	-	-	-	1,178	-	1,178	Harnett	7,910,836	415,121	8,325,957	-	222,681	-	8,548,638
Anson	9,660,180	32,800	9,692,980	-	64,766	1,586,838	11,344,584	Haywood	2,130,363	-	2,130,363	-	398,359	-	2,528,722
Ashe	-	-	-	-	2,910	-	2,910	Henderson	5,621,598	16,300	5,637,898	-	166,501	3,484,888	9,289,287
Avery	-	-	-	-	1,929	-	1,929	Hertford	1,785,000	52,559	1,837,559	-	87,455	-	1,925,014
Beaufort	7,943,302	329,000	8,272,302	-	86,710	255,204	8,614,216	Hoke	1,313,029	-	1,313,029	-	61,070	260,507	1,634,606
Bertie	1,465,009	78,200	1,543,209	-	139,527	-	1,682,736	Hyde	-	-	-	-	-	-	-
Bladen	7,183,933	126,470	7,310,403	-	66,727	-	7,377,130	Iredell	9,236,547	598,650	9,835,197	-	488,839	3,709,186	14,033,222
Brunswick	4,630,958	24,430	4,655,388	-	149,232	3,240,521	8,045,141	Jackson	2,975,672	12,500	2,988,172	-	17,592	167,380	3,173,144
Buncombe	16,494,383	606,900	17,101,283	15,194,462	396,403	6,453,654	39,145,802	Johnston	24,025,147	954,200	24,979,347	-	927,224	6,145,364	32,051,935
Burke	9,090,360	8,880	9,099,240	-	274,701	1,360,465	10,734,406	Jones	430,353	-	430,353	-	104,457	-	534,810
Cabarrus	9,789,998	402,100	10,192,098	-	402,590	14,670,361	25,265,049	Lee	5,248,230	347,316	5,595,546	-	33,359	586,970	6,215,875
Caldwell	-	79,500	79,500	-	37,527	20,216,943	20,333,970	Lenoir	3,031,493	85,800	3,117,293	97,623	184,928	4,707,235	8,107,079
Camden	379,141	-	379,141	-	10,414	-	389,555	Lincoln	7,025,670	299,257	7,324,927	-	272,927	-	7,597,854
Carteret	2,574,034	2,460,920	5,034,954	-	180,125	-	5,215,079	Macon	153,661	-	153,661	-	-	175,460	329,121
Caswell	3,321,600	167,000	3,488,600	-	149,139	-	3,637,739	Madison	8,998,144	6,000	9,004,144	-	702	-	9,004,846
Catawba	9,571,757	340,730	9,912,487	9,606	683,861	27,381,672	37,987,626	Martin	1,676,555	288,920	1,965,475	-	78,726	-	2,044,201
Chatham	4,920,953	926,740	5,847,693	-	95,918	-	5,943,611	McDowell	32,694,908	127,480	32,822,388	-	258,428	327,531	33,408,347
Cherokee	525,056	-	525,056	-	702	-	525,758	Mecklenburg	48,722,125	11,484,500	60,206,625	404,890,906	1,301,271	89,729,577	556,128,379
Chowan	422,352	-	422,352	-	10,849	398,405	831,606	Mitchell	16,376,863	18,834	16,395,697	-	-	521,471	16,917,168
Clay	-	-	-	-	-	-	-	Montgomery	1,802,124	-	1,802,124	-	91,986	-	1,894,110
Cleveland	12,783,279	478,000	13,261,279	-	164,641	18,508,278	31,934,198	Moore	4,620,729	228,330	4,849,059	-	71,981	2,350,621	7,271,661
Columbus	3,466,165	447,661	3,913,826	-	24,333	-	3,938,159	Nash	8,468,511	140,300	8,608,811	-	640,784	3,552,027	12,801,622
Craven	7,562,307	402,450	7,964,757	3,148,458	287,919	913,356	12,314,490	New Hanover	3,681,434	765,100	4,446,534	11,976,826	148,961	12,001,570	28,573,891
Cumberland	19,535,166	1,252,470	20,787,636	8,850,386	658,923	28,723,550	59,020,495	Northampton	8,366,161	34,750	8,400,911	-	188,685	-	8,589,596
Currituck	1,636,410	-	1,636,410	-	-	-	1,636,410	Onslow	-	500,920	500,920	1,583,797	688,003	437,126	3,209,846
Dare	-	-	-	-	26,160	121,315	147,475	Orange	5,470,760	278,193	5,748,953	-	636,726	695,563	7,081,242
Davidson	31,101,410	499,070	31,600,480	-	558,777	8,427,146	40,586,403	Pamlico	283	407,635	407,918	-	4,039	-	411,957
Davie	2,167,611	118,439	2,286,050	-	255,518	-	2,541,568	Pasquotank	960,337	-	960,337	-	32,898	-	993,235
Duplin	3,115,448	-	3,115,448	-	403,294	-	3,518,742	Pender	-	33,280	33,280	-	181,957	-	215,237
Durham	5,858,228	2,807,450	8,665,678	-	1,073,789	3,881,212	13,620,679	Perquimans	1,576,051	-	1,576,051	-	27,395	31,721	1,635,167
Edgecombe	12,932,910	1,024,670	13,957,580	-	166,662	-	14,124,242	Person	1,762,109	137,104	1,899,213	-	4,052	-	1,903,265
Forsyth	17,810,960	3,219,769	21,030,729	4,317,207	979,602	22,067,231	48,394,769	Pitt	7,124,394	546,461	7,670,855	1,204,612	134,875	4,268,880	13,279,222
Franklin	1,386,457	198,250	1,584,707	-	35,893	-	1,620,600	Polk	1,931,380	-	1,931,380	-	49,210	-	1,980,590
Gaston	20,149,757	270,195	20,419,952	-	555,229	1,346,346	22,321,527	Randolph	4,224,286	369,100	4,593,386	-	396,204	2,557,890	7,547,480
Gates	-	-	-	-	71,606	-	71,606	Richmond	17,943,689	149,500	18,093,189	-	116,646	150,853	18,360,688
Graham	-	-	-	-	-	-	-	Robeson	26,813,199	310,840	27,124,039	-	470,960	2,146,646	29,741,645
Granville	5,256,603	191,150	5,447,753	-	321,842	1,051,802	6,821,397	Rockingham	15,083,549	122,867	15,206,416	-	243,237	4,213,218	19,662,871
Greene	968,793	-	968,793	-	59,505	-	1,028,298	Rowan	22,178,870	502,994	22,681,864	-	437,882	5,929,868	29,049,614

TABLE 71. -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	15,421,125	602,500	16,023,625	-	77,047	4,339,637	20,440,309	Vance	1,843,627	453,350	2,296,977	-	275,332	1,001,398	3,573,707
Sampson	323,435	141,090	464,525	-	281,707	3,404,605	4,150,837	Wake	18,799,472	5,895,653	24,695,125	201,446,149	1,194,625	18,864,233	246,200,132
Scotland	8,779,881	56,310	8,836,191	-	80,909	-	8,917,100	Warren	379,002	192,400	571,402	-	170,917	563,995	1,306,314
Stanly	4,996,887	-	4,996,887	-	25,317	-	5,022,204	Washington	2,957,281	43,300	3,000,581	-	24,071	-	3,024,652
Stokes	4,909,808	560,600	5,470,408	-	87,784	-	5,558,192	Watauga	-	-	-	-	44,499	1,359,141	1,403,640
Surry	4,575,619	-	4,575,619	-	229,403	23,911,044	28,716,066	Wayne	7,079,214	315,940	7,395,154	-	163,975	2,514,641	10,073,770
Swain	2,009,250	-	2,009,250	-	10,223	-	2,019,473	Wilkes	1,482,860	-	1,482,860	-	32,975	443,734	1,959,569
Transylvania	875,419	296,500	1,171,919	-	-	-	1,171,919	Wilson	16,015,089	278,400	16,293,489	-	421,417	12,379,871	29,094,777
Tyrrell	-	-	-	-	20,168	-	20,168	Yadkin	-	-	-	-	101,118	3,089,732	3,190,850
Union	15,790,080	90,310	15,880,390	-	67,371	608,579	16,556,340	Yancey	2,151,104	91,050	2,242,154	-	-	-	2,242,154
								All counties	700,107,761	52,201,714	752,309,475	751,850,692	23,785,329	444,296,053	1,972,241,549

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 72. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2005-2006**

County	Public service valuation [\$]	Total county valuation [\$]	% of total county value	County	Public service valuation [\$]	Total county valuation [\$]	% of total county value	County	Public service valuation [\$]	Total county valuation [\$]	% of total county value
Alamance	260,221,676	9,914,522,051	2.62%	Hertford	46,627,602	1,142,770,037	4.08%	Vance	50,621,795	2,102,913,714	2.41%
Alexander	61,283,335	2,067,725,807	2.96%	Hoke	40,346,802	1,524,337,063	2.65%	Wake	3,405,085,570	74,602,470,725	4.56%
Alleghany	20,882,250	1,112,033,225	1.88%	Hyde	17,445,242	721,342,342	2.42%	Warren	30,512,090	1,335,102,347	2.29%
Anson	90,832,941	1,243,125,781	7.31%	Iredell	284,721,762	14,480,498,653	1.97%	Washington	23,734,312	741,800,724	3.20%
Ashe	36,262,416	1,995,075,036	1.82%	Jackson	111,388,492	5,995,873,643	1.86%	Watauga	67,856,057	5,813,664,137	1.17%
Avery	27,971,211	2,539,399,925	1.10%	Johnston	213,569,611	9,664,167,657	2.21%	Wayne	329,025,646	5,947,290,144	5.53%
Beaufort	72,406,315	3,617,794,488	2.00%	Jones	23,925,971	514,781,309	4.65%	Wilkes	121,905,617	4,607,824,220	2.65%
Bertie	33,423,393	984,661,595	3.39%	Lee	101,758,654	3,934,819,646	2.59%	Wilson	72,108,559	5,007,084,092	1.44%
Bladen	54,485,953	1,790,134,694	3.04%	Lenoir	80,938,366	3,190,756,324	2.54%	Yadkin	58,372,990	2,373,519,416	2.46%
Brunswick	1,187,731,738	14,315,065,870	8.30%	Lincoln	372,386,635	5,749,487,163	6.48%	Yancey	35,624,304	1,473,702,648	2.42%
Buncombe	537,649,802	18,925,154,140	2.84%	Macon	109,242,447	5,593,586,540	1.95%	All counties	23,633,784,744	718,614,732,120	3.29%
Burke	126,595,221	5,023,728,572	2.52%	Madison	66,564,523	1,597,149,272	4.17%				
Cabarrus	237,545,107	14,609,617,750	1.63%	Martin	49,991,898	1,502,108,966	3.33%				
Caldwell	149,393,480	5,047,014,568	2.96%	McDowell	111,405,052	2,552,800,280	4.36%				
Camden	7,119,141	519,162,262	1.37%	Mecklenburg	3,548,132,322	85,752,955,923	4.14%				
Carteret	84,739,347	8,143,029,955	1.04%	Mitchell	42,017,034	1,107,073,268	3.80%				
Caswell	43,705,723	1,262,470,138	3.46%	Montgomery	62,420,742	2,099,419,662	2.97%				
Catawba	543,510,206	12,984,699,748	4.19%	Moore	136,245,190	7,999,544,151	1.70%				
Chatham	210,663,815	6,062,113,210	3.48%	Nash	101,821,258	5,550,684,731	1.83%				
Cherokee	43,552,393	2,298,583,426	1.89%	New Hanover	420,887,964	18,690,085,952	2.25%				
Chowan	13,566,088	836,883,970	1.62%	Northampton	66,116,366	1,222,319,688	5.41%				
Clay	16,881,156	1,251,394,773	1.35%	Onslow	176,170,725	6,504,544,576	2.71%				
Cleveland	229,147,077	5,807,318,923	3.95%	Orange	211,421,117	11,967,834,917	1.77%				
Columbus	109,684,618	3,100,421,878	3.54%	Pamlico	24,936,330	1,143,174,592	2.18%				
Craven	117,580,795	6,014,338,763	1.96%	Pasquotank	22,973,535	1,645,262,774	1.40%				
Cumberland	366,205,148	14,969,524,779	2.45%	Pender	72,739,067	3,906,215,041	1.86%				
Currituck	65,092,423	7,707,879,197	0.84%	Perquimans	28,855,614	884,891,294	3.26%				
Dare	103,881,104	16,454,653,274	0.63%	Person	767,361,498	3,549,982,657	21.62%				
Davidson	327,172,570	9,978,068,899	3.28%	Pitt	106,987,984	8,657,832,545	1.24%				
Davie	64,312,451	3,451,502,435	1.86%	Polk	40,033,654	1,730,062,931	2.31%				
Duplin	74,235,157	2,781,926,141	2.67%	Randolph	205,321,137	8,678,534,797	2.37%				
Durham	518,797,302	21,305,032,222	2.44%	Richmond	409,811,066	2,250,393,310	18.21%				
Edgecombe	128,019,458	2,454,670,441	5.22%	Robeson	221,336,071	5,187,491,891	4.27%				
Forsyth	569,872,978	28,383,368,962	2.01%	Rockingham	321,673,678	5,781,105,285	5.56%				
Franklin	96,091,677	3,353,091,170	2.87%	Rowan	388,275,983	9,536,149,786	4.07%				
Gaston	670,760,907	12,141,922,117	5.52%	Rutherford	255,552,611	4,049,534,468	6.31%				
Gates	14,419,137	513,806,598	2.81%	Sampson	89,984,525	3,205,160,867	2.81%				
Graham	17,113,404	782,526,466	2.19%	Scotland	66,311,178	1,840,631,003	3.60%				
Granville	85,892,065	3,078,832,449	2.79%	Stanly	96,142,955	3,890,633,463	2.47%				
Greene	25,447,185	898,779,287	2.83%	Stokes	351,742,927	3,078,374,493	11.43%				
Guilford	1,043,628,603	40,591,615,816	2.57%	Surry	143,794,211	4,658,719,935	3.09%				
Halifax	113,599,077	2,747,278,316	4.13%	Swain	35,297,584	1,177,985,423	3.00%				
Harnett	145,951,703	4,968,286,912	2.94%	Transylvania	94,873,485	3,724,038,517	2.55%				
Haywood	117,949,317	4,902,104,755	2.41%	Tyrrell	9,916,140	396,977,917	2.50%				
Henderson	169,433,378	9,153,291,184	1.85%	Union	254,760,555	14,493,633,233	1.76%				

TABLE 73. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2006-2007

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	.5750		3%					Bertie	2004	.7800		3%				
Alamance			.2400						Askeville			.1500					
* Burlington			.6250						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.5150						Kelford			.3600					
Graham			.4800						Lewiston-Woodville			.5200					
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	.7000		3%					East Arcadia			.4800					
Sparta			.2600						Elizabethtown			.6750					
Anson	2002	.8940		3%					Tar Heel			.3000					
Ansonville			.2500						White Lake			.4700					
Lilesville			.4800						Brunswick	2003	.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	2006	.3950		3%					Carolina Shores			.0800					
Jefferson			.3300						Caswell Beach			.2200		5%			
Lansing			.3500						Holden Beach			.1800		5%			
West Jefferson			.4300				3%		Leland			.1800					
Avery	2006	.3800							Navassa			.2700					
Banner Elk			.4600				6%		Northwest			.2000					
* Beech Mountain			.5500				3%		Oak Island			.3300		5%			
Crossnore			.2400						Ocean Isle Beach			.1400		3%			
Elk Park			.3200						Sandy Creek			.3500					
Grandfather Village			...						Shallotte			.3200		3%			
Newland			.3500						Southport			.2700		3%			
* Seven Devils			.5100				6%		St. James			.0500					
Sugar Mountain			.3300				6%		Sunset Beach			.1450		5%			
Beaufort	2002	.6000							Varnamtown			.0500					
Aurora			.5500						Buncombe	2006	.5300		4%				
Bath			.2700						Asheville			.4238					
Belhaven			.5200						Biltmore Forest			.2950					
Chocowinity			.4000						Black Mountain			.3200					
Pantego			.1600						Montreat			.3700					
Washington			.6000				6%		Weaverville			.4300					
Washington Park			.2600						Woodfin			.2650					

TABLE 73. -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	.7650		3%					Davie	2005	.6600		3%				
Boardman			.0500						Bermuda Run			.1500					
Bolton			.5500						Cooleemee			.3800					
Brunswick			.5200						Mocksville			.3000					
Cerro Gordo			.2000						Duplin	2001	.8050		6%				
Chadbourn			.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			.6500					
Bridgeton			.4700						* Mount Olive			.5900					
Cove City			.1500						Rose Hill			.6650					
Dover			.3800						Teachey			.4500					
Havelock			.4900						* Wallace			.6600					
New Bern			.4700						Warsaw			.5900					
River Bend			.2200						Durham	2001	.8090		6%				
Trent Woods			.2700						* Chapel Hill			.5220		3%			
Vanceboro			.4800						* Durham			.6030					
Cumberland	2003	.8800		6%		1%			* Morrisville			.4677					
* Falcon			.1500						* Raleigh			.4350					
Fayetteville			.5300						Edgecombe	2001	.9400						
Godwin			.1700						Conetoe			.1700					
Hope Mills			.4600						Leggett			.2500					
Linden			.1500						Macclesfield			.4500					
Spring Lake			.6600						Pinetops			.3600					
Stedman			.3700						Princeville			.7800					
Wade			.2350						* Rocky Mount			.5500					
Currituck	2005	.3200		6%				1%	* Sharpsburg			.4500					
Dare	2005	.2600		5%		1%		1%	Speed			.3000					
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			.0985					
Southern Shores			.0850						* High Point			.6080		3%			
Davidson	2001	.5400							* Kernersville			.5500					
Denton			.5500						* King			.3599					
* High Point			.6080		3%				Lewisville			.1770					
Lexington			.5450		6%				Rural Hall			.2300					
Midway			.0500						* Tobaccoville			.0500					
* Thomasville			.5700		6%				Walkertown			.2000					
Wallburg			.0500						Winston-Salem			.4850					

TABLE 73. -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		6%					Guilford (continued)								
Bunn			.6900						Oak Ridge		.0863						
Centerville			...						Pleasant Garden		.0500						
Franklinton			.6800						Sedalia		.2000						
Louisburg			.4850						Stokesdale		...						
* Wake Forest			.5400						Summerfield		.0390						
Youngsville			.5600						Whitsett		...						
Gaston	2003	.8800		3%					Halifax	1999	.8650		5%				
Belmont			.4600						Enfield		.7500						
Bessemer City			.4100						Halifax		.5500						
Cherryville			.4400						Hobgood		.4500						
Cramerton			.4250						Littleton		.6500						
Dallas			.3500						Roanoke Rapids		.5790		1%				
Gastonia			.5400		3%				Scotland Neck		.6000						
* High Shoals			.4300						Weldon		.7500						
* Kings Mountain			.3600		3%				Harnett	2003	.7350		6%				
Lowell			.4000						Angier		.5300						
McAdenville			.3000						* Broadway		.4700						
Mount Holly			.4500						Coats		.6200						
Ranlo			.3700						Dunn		.5200						
Spencer Mountain			.2600						Erwin		.4800						
Stanley			.5400						Lillington		.5600						
Gates	2001	.9100							Haywood	2006	.4970		3%				
Gatesville			.2200						Canton		.5300						
Graham	2002	.4700		3%					Clyde		.4300						
Lake Santeetlah			.1500						Maggie Valley		.4200						
Robbinsville			.5000						Waynesville		.4000						
Granville	2002	.7000		3%					Henderson	2003	.5650		3%				
Creedmoor			.6900						Flat Rock		.0850						
Oxford			.5500						Fletcher		.2700						
Stem			.4500						Hendersonville		.4300						
Stovall			.4900						Laurel Park		.3350						
Greene	2005	.7460							Mills River		.0750						
Hookerton			.5000						* Saluda		.5400						
Snow Hill			.3800						Hertford	2003	.9100		3%		3%		
Walstonburg			.5000						Ahoskie		.7200						
Guilford	2004	.6615		3%					Cofield		.4500						
* Archdale			.2600						Como		.3000						
* Burlington			.6250						Harrellsville		.3500						
* Gibsonville			.5150						Murfreesboro		.6800						
Greensboro			.5675		3%				Winton		.5800						
* High Point			.6080		3%				Hoke	2006	.7000						
Jamestown			.3500						Raeford		.4800						
* Kernersville			.5500						* Red Springs		.6200						

TABLE 73. -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	.9200		6%				
Albemarle			.5600						Henderson			.6700					
Badin			.3200						Kittrell			.1000					
* Locust			.3600						Middleburg			.2500					
Misenheimer			.1500						Wake	2000	.6340		6%		1%		
New London			.1600						Apex			.4000					
Norwood			.4000						* Cary			.4200					
Oakboro			.4400						* Durham			.6030					
Red Cross			.1600						Fuquay-Varina			.5200					
Richfield			.1500						Garner			.5750					
* Stanfield			.3800						Holly Springs			.5300					
Stokes	2005	.6000							Knightdale			.5000					
Danbury			.2500						* Morrisville			.4677					
* King			.3599						* Raleigh			.4350					
* Tobaccoville			.0500						Rolesville			.4850					
Walnut Cove			.4000						* Wake Forest			.5400					
Surry	2004	.6300							Wendell			.5400					
Dobson			.3800						* Zebulon			.5000					
* 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			.5900					
Rosman			.4600						Roper			.8200					
Tyrrell	2005	.7000		6%					Watauga	2006	.3130						
Columbia			.3700						* Beech Mountain			.5500		3%			
Union	2004	.6367							* Blowing Rock			.2800		6%			
Fairview			.0200						Boone			.3700		3%			
Hemby Bridge			.0300						* Seven Devils			.5100		6%			
Indian Trail			.0800						Wayne	2003	.7350						
Lake Park			.2200						Eureka			.5200					
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			.5200					
Wesley Chapel			.0200						Ronda			.4000					
Wingate			.3800						Wilkesboro			.4000		3%			

TABLE 73. -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		3%				
Lucama			.4500						Yadkinville			.3300						
Saratoga			.5800															
* Sharpsburg			.4500															
Sims			.4600						Yancey	2000	.5000			3%				
Stantonsburg			.4300						Burnsville			.5000						
Wilson			.5150															

* 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 74. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, AND LAND TRANSFER TAXES BY COUNTY

County	Rate	Fiscal year 2002-2003				Rate	Fiscal year 2003-2004				Rate	Fiscal year 2004-2005			
		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	492,534			182,381	3	472,013			262,951	3	482,227			260,938
Alexander					106,898					107,742					208,565
Alleghany	3	26,524			3,100	3	25,623			3,775	3	28,667			3,700
Anson	3	29,130			32,013	3	25,255			31,504	3	24,631			32,769
Ashe	3	101,560			10,206	3	110,778			10,745	3	114,107			10,042
Avery					7,000					8,450					6,950
Beaufort					88,778					0					125,324
Bertie					20,488					19,040	3				20,441
Bladen					48,733					50,776					57,725
Brunswick	1	793,002			331,575	1	832,935			240,306	1	832,136			265,630
Buncombe	4	4,695,506			1,047,365	4	4,901,326			1,194,376	4	5,256,845			1,220,653
Burke	3	126,748			263,346	3	139,864			285,371	3	146,931			277,672
Cabarrus	5	881,354			382,300	5	927,573			420,452	5	1,053,031			481,762
Caldwell	3	74,053			263,074	3	74,231			348,653	3	72,981			382,489
Camden				519,343	37,664				513,755	44,052	6	4,542		625,720	48,668
Carteret	5	3,328,433			302,056	5	3,549,637			266,965	5	3,765,000			285,179
Caswell					14,352					25,188					26,396
Catawba					627,280					633,979					633,609
Chatham	3	90,255			110,812	3	78,792			115,825	3	91,191			133,319
Cherokee	3	118,501			29,931	3	126,509			17,745	3	126,931			15,709
Chowan	3	62,581		303,025	20,256	3	74,512		456,776	21,931	3	70,260		476,033	21,576
Clay	3	10,193			22,483	3	15,269			22,965	3	17,752			25,060
Cleveland	3	269,761			296,611	3	252,384			302,237	3	255,711			327,261
Columbus	3	70,677			58,104	3	74,692			79,641	3	71,419			77,224
Craven	6	892,526			186,639	6	938,309			207,759	6	1,017,721			211,847
Cumberland	4	1,876,855	3,342,607		1,181,946	4	2,320,556	3,562,760		1,490,149	6	2,893,777	3,829,455		1,811,521
Currituck	4	4,174,547		4,761,464	201,935	4	4,357,730		6,741,575	219,779	4	4,667,481		7,508,030	240,892
Dare	5	10,944,133	1,570,361	9,613,755	56,177	5	12,657,342	1,577,787	12,599,862	52,118	5	13,223,232	1,719,889	15,129,331	55,080
Davidson					718,453										947,959
Davie	3	33,753			138,659	3	37,763			141,360	3	44,959			129,332
Duplin	3	81,186			41,970	3	88,974			49,412	6	93,606			35,635
Durham	6	6,326,244			604,205	6	6,321,747			1,000,576	6	7,154,485			983,432
Edgecombe					95,988					92,914					92,943
Forsyth	6	3,265,499			1,227,168	6	3,248,632			1,245,186	6	3,192,141			1,152,980
Franklin					70,389					119,752					93,798
Gaston	3	355,667			248,985	3	354,406			419,537	3	369,337			489,804
Gates					3,274					4,785					4,603
Graham	3	87,774			10,147	3	95,391			11,259	3	102,376			9,362
Granville	3	101,642			35,072	3	85,508			42,181	3	96,797			49,193
Greene					23,838					19,329					9,014

TABLE 74. -Continued

County	Rate	Fiscal year 2002-2003				Rate	Fiscal year 2003-2004				Rate	Fiscal year 2004-2005			
		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	4,248,871			184,344
Halifax	3	262,558			133,657	3	258,338			146,621	5	275,096			146,462
Harnett	6	171,306			1,408,605	6	276,293			1,452,075	6	289,062			1,732,984
Haywood	3	681,544			306,384	3	697,460			306,601	3	669,569			311,796
Henderson	3	538,533			296,408	3	557,423			315,347	3	672,476			285,717
Hertford	3	52,606			70,982	3	47,908			61,906	3	53,725			58,001
Hoke					38,298					1,125,406					1,228,681
Hyde	3	312,324			3,474	3	331,408			3,259	3	329,807			2,675
Iredell					444,832					466,414					490,796
Jackson	3	383,909			33,478	3	387,518			38,439	3	431,806			40,395
Johnston	3	436,894			241,930	3	446,647			134,516	3	467,577			238,679
Jones					6,502					6,881					1,715
Lee	3	172,042			158,131	3	155,776			166,611	5	154,323			211,980
Lenoir	3	133,360			109,361	3	144,961			117,747	3	146,897			144,205
Lincoln	3	61,455			178,396	3	61,455			191,179	3	62,402			204,458
Macon	3	402,606			107,120	3	380,767			104,363	3	416,156			82,234
Madison	3	43,042			18,829	3	39,350			21,120	5	51,356			22,376
Martin	3	88,222			59,439	3	90,575			40,334	3	124,816			50,055
McDowell	3	100,335			170,640	3	142,775			197,908	3	129,539			174,136
Mecklenburg	6	15,248,147	12,707,147		793,563	6	15,774,948	13,119,498		763,258	6	17,843,034	15,522,879		455,631
Mitchell	3	49,203			34,759	3	42,090			42,582	3	37,777			43,955
Montgomery					17,001					25,503					27,133
Moore	3	1,072,559			130,072	3	1,056,486			129,683	3	1,282,444			151,316
Nash	5	920,796			190,918	5	1,063,100			149,287	5	1,034,938			156,859
New Hanover	3	2,647,676			1,315,301	3	3,369,725			1,244,162	3	3,232,349			1,243,604
Northampton					51,147					56,782					55,884
Onslow	3	627,398			483,944	3	704,339			417,640	3	1,005,312			523,882
Orange	2	442,554			343,780	2	440,922			342,692	2	513,486			382,545
Pamlico					15,735					17,895					19,114
Pasquotank	3	165,168		752,588	161,999	3	172,468		999,820	156,596	6	204,035		2,084,589	161,937
Pender	3	3,642			155,028	3	11,989			180,606	3	13,229			221,763
Perquimans					24,958					32,413				881,643	46,594
Person	5	133,029			104,305	5	122,799			124,421	5	140,174			93,613
Pitt	6	1,030,656			326,560	6	1,046,685			265,537	6	1,147,141			309,363
Polk	3	58,015			17,273	3	60,498			18,434	3	59,157			25,978
Randolph	3	270,579			296,216	3	289,133			324,008	3	345,228			323,830
Richmond	3	159,357			176,181	6	216,173			194,709	6	206,641			193,950
Robeson					159,439					188,062					278,394
Rockingham	3	150,621			242,344	3	158,469			202,308	3	162,255			321,468
Rowan	3	271,457			477,754	3	291,285			473,646	3	277,421			525,439

TABLE 74. -Continued

County	Fiscal year 2002-2003					Fiscal year 2003-2004					Fiscal year 2004-2005				
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Rutherford	3	248,368			85,568	3	244,885			56,415	3	250,289			55,241
Sampson					72,644					75,279					75,130
Scotland	3	130,584			66,651	3	131,082			70,250	3	135,388			69,168
Stanly	6	162,096			148,988	6	179,149			157,873	6	184,879			172,947
Stokes					58,874					59,530					58,752
Surry					29,585					30,700					28,755
Swain	3	148,934			22,267	3	183,717			21,497	3	212,794			21,495
Transylvania	3	201,162			32,710	3	202,793			9,934	4	209,204			11,335
Tyrrell	6	2,152			3,533	6	4,993			2,327	6	6,298			2,571
Union					314,283					342,179					375,144
Vance	6	333,964			132,532	6	333,964			129,935	6	314,514			143,554
Wake	6	10,116,953	10,990,810		501,294	6	10,269,466	11,806,225		186,337	6	10,997,889	13,160,031		189,919
Warren					18,867					17,426					16,437
Washington	6	98,997		0	19,209	6	107,202		0	15,538	6	104,689		0	16,679
Watauga					160,176					152,519					171,272
Wayne					390,048					533,536					500,154
Wilkes					256,751					282,739					276,950
Wilson	3	308,537			133,548	3	309,055			103,845	3	299,477			114,952
Yadkin					13,600					113,762					115,475
Yancey	3	73,577			87,224	3	45,762			88,563	3	52,100			91,077
Total		84,028,359	29,023,276	16,625,294	22,143,774		88,101,812	31,195,137	22,414,624	20,914,361		94,065,893	34,232,254	26,705,346	24,947,003
Total collections					151,820,703					162,625,935					179,950,496

Detail may not add to totals due to rounding.

TABLE 75.-Continued

Municipality	R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004			R a t e %	Fiscal year 2004-2005		
		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
		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]
Bertie												
Askeville												
Aulander								11,364			11,299	
Colerain				3,544				5,124				
Kelford												
Lewiston-Woodville								475			500	
Powellsville												
Roxobel				1,366				1,418			120	
Windsor				21,447				18,710			20,425	
Bladen												
Bladenboro				17,421				13,945			16,026	
Clarkton								1,595			2,090	
Dublin								2,389			2,612	
East Arcadia												
Elizabethtown				50,168				61,112			64,209	
Tar Heel				25				180			142	
White Lake				17,171				25,150				
Brunswick												
Bald Head Island	6	486,256		16,700	6	480,615		17,823	6	488,804	19,918	
Belville				1,613				2,992			5,314	
Boiling Spring Lakes				20,394				22,214			3,597	
Bolivia												
Calabash				3,822				4,519			5,394	
Carolina Shores				896				1,957			2,732	
Caswell Beach	5	151,099		7,771	5	138,151		11,133	5	144,881	12,688	
Holden Beach	5	875,588		34,172	5	923,588		37,882	5	1,010,038	43,120	
Leland				8,986				12,910			48,737	
Navassa				1,752							7,091	
Northwest				1,043				829			738	
Oak Island	5	590,847		131,076	5	649,917		139,866	5	693,498	157,908	
Ocean Isle Beach	3	958,001		4,871	3	717,721		3,430	3	757,564	4,966	
Sandy Creek												
Shallotte	3	54,054		15,065	3	66,858		19,261	3	79,605	17,990	
Southport	3	28,556		36,783	3	28,878		43,894	3	20,835	45,044	
St James				16,362				18,453				
Sunset Beach	5	662,084		390	5	816,233		420	5	801,522	390	
Varnamtown												
Buncombe												
Asheville				2,678,500				2,796,576			2,676,709	
Biltmore Forest				16,795				17,987			18,188	
Black Mountain				161,199				145,884			147,695	
Montreat				1,710				1,000			12,136	
Weaverville				31,854				32,722			34,474	
Woodfin				27,642				21,551			21,309	

TABLE 75.-Continued

Municipality	R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004			R a t e %	Fiscal year 2004-2005		
		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				13,672				14,461			14,000	
Glen Alpine				598				568				
Hickory**												
Hildebran				8,919				7,355			7,585	
Long View**												
Morganton				53,393				53,438			55,498	
Rhodhiss**												
Rutherford College				5,673				10,814			12,104	
Valdese								49,160			54,025	
Cabarrus												
Concord				1,500,960				1,487,300			1,578,154	
Harrisburg				29,281				34,119			38,421	
Kannapolis*				447,011				463,979			570,386	
Locust**												
Midland												
Mount Pleasant				9,600				16,514			17,717	
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				86,449				2,785			3,080	
Hickory**												
Hudson				15,464				31,181			23,528	
Lenoir				323,221				180,262			245,661	
Rhodhiss*												
Sawmills				33,589				36,135				
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				45,699				47,226			49,604	
Beaufort				46,323				47,917			50,165	
Bogue												
Cape Carteret				14,441				15,309			16,209	
Cedar Point												
Emerald Isle				69,216				76,506			6,609	
Indian Beach				7,937								
Morehead City				150,736				160,702			177,449	
Newport				30,859				41,793			29,601	
Peletier												
Pine Knoll Shores				28,454				29,547			31,965	

TABLE 75.-Continued

Municipality	R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004			R a t e %	Fiscal year 2004-2005		
		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
		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]
Caswell												
Milton												
Yanceyville												
Catawba												
Brookford				4,662				4,362				3,916
Catawba												
Claremont	5	16,501		8,903	5	13,738		9,361	5	15,804		8,054
Conover				58,578				61,533				61,310
Hickory*	5	840,998		1,298,657	5	835,336		1,455,592	5	893,350		1,678,327
Long View*				6,623				9,761				9,974
Maiden*				22,979				21,986				20,861
Newton				81,298				82,783				79,227
Chatham												
Cary**												
Goldston				404				291				291
Pittsboro				24,784				24,984				28,300
Siler City				77,942				77,778				78,778
Cherokee												
Andrews				9,140				8,055				4,105
Murphy				11,347				11,291				11,526
Chowan												
Edenton				101,714				101,911				99,396
Clay												
Hayesville								956				1,961
Cleveland												
Belwood												
Boiling Springs				15,914				2,535				2,573
Casar												
Earl												
Fallston				3,206				3,373				3,803
Grover				3,134				3,126				595
Kings Mountain*	3	61,664			3	54,883		53,235	3	60,070		54,334
Kingstown												
Lattimore												
Lawndale				3,830				3,821				3,968
Mooresboro												
Patterson Springs												
Polkville												
Shelby	3	104,750		152,912	3	97,787		161,503	3	102,032		175,315
Waco				60				1,360				30

TABLE 75.-Continued

Municipality	Rate	Fiscal year 2002-2003			Rate	Fiscal year 2003-2004			Rate	Fiscal year 2004-2005		
		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
		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]
Halifax												
Enfield				16,102				19,974			20,016	
Halifax				125				1,395			115	
Hobgood								1,370				
Littleton				16,397				16,386			17,184	
Roanoke Rapids				308,667				313,024			245,623	
Scotland Neck				21,234				18,735			19,403	
Weldon				27,967				28,116			28,768	
Harnett												
Angier				43,715							54,829	
Broadway**												
Coats				21,196							30,182	
Dunn				142,363				141,192			148,130	
Erwin				16,446				16,682			16,821	
Lillington				39,224							6,434	
Haywood												
Canton				55,238				54,487			53,325	
Clyde				15,028				225			258	
Maggie Valley				24,293				30,783			37,763	
Waynesville				112,388				131,211			134,626	
Henderson												
Flat Rock											27,760	
Fletcher				9,031				9,851			13,894	
Hendersonville				107,166				111,456			110,505	
Laurel Park				14,640				14,992			21,939	
Mills River												
Saluda**												
Hertford												
Ahoskie				111,220				126,944			131,273	
Cofield				2,859				2,827			2,556	
Como				82				65			78	
Harrellsville												
Murfreesboro				34,354				42,742			37,361	
Winton				8,029				8,789			9,343	
Hoke												
Raeford				29,097				29,568			600	
Red Springs**												
Hyde												
Iredell												
Davidson**												
Harmony				65				50			50	
Love Valley												
Mooreville	4	362,240		179,950	4	404,373		136,914	4	455,679	129,300	
Statesville	5	646,088		389,290	5	657,856		529,255	5	633,483	372,601	
Troutman				13,482								

TABLE 75.-Continued

Municipality	Rate	Fiscal year 2002-2003			Rate	Fiscal year 2003-2004			Rate	Fiscal year 2004-2005		
		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
		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]
Jackson												
Dillsboro				6,627				4,151			2,615	
Forest Hills												
Highlands**												
Sylva				28,212				27,553			28,457	
Webster												
Johnston												
Benson				16,629				15,623			15,050	
Clayton				169,920				151,467			171,708	
Four Oaks				8,566				7,722			8,115	
Kenly*				10,542				6,606			6,455	
Micro								1,756			1,615	
Pine Level				10,105				10,256			11,469	
Princeton				4,667				3,984			3,612	
Selma	1	65,318		44,645	1	65,459		41,010	1	64,222	13,485	
Smithfield	1	25,611		82,747	1	27,651		95,775	1	31,144	103,884	
Wilson's Mills												
Zebulon**												
Jones												
Maysville				3,500				3,637			3,854	
Pollocksville				2,084				2,118			2,142	
Trenton												
Lee												
Broadway*												
Sanford				147,063				151,098			156,367	
Lenoir												
Grifton**												
Kinston	3	145,193		229,237	3	149,674		222,079	3	137,392	262,854	
La Grange				28,328				5,790			33,380	
Pink Hill				3,480				4,393			4,124	
Lincoln												
Lincolnton	2	25,788		49,484	3	42,576		49,972	3	45,946	47,659	
Maiden**												
Macon												
Franklin				60,354				57,511			62,981	
Highlands*				38,391				46,458			36,161	
Madison												
Hot Springs												
Mars Hill				2,250				1,655			1,912	
Marshall				3,083								

TABLE 75.-Continued

Municipality	R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004			R a t e %	Fiscal year 2004-2005		
		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				1,818				1,533			1,704	
Hamilton												
Hassell												
Jamesville				3,064				3,089			2,919	
Oak City				30				4,186				
Parmele												
Robersonville				17,844				19,852			22,100	
Williamston				69,681				77,754			85,609	
McDowell												
Marion				20,307				21,335			20,439	
Old Fort				2,568				2,510			1,148	
Mecklenburg												
Charlotte				29,469,174				28,179,703			29,673,611	
Cornelius				159,456				188,650			251,842	
Davidson*				66,240				78,828			79,506	
Huntersville				143,463				175,218			176,508	
Matthews				377,063				436,973			406,962	
Mint Hill												
Pineville				257,063				264,734			306,335	
Stallings**												
Weddington**												
Mitchell												
Bakersville				2,669				2,964			3,319	
Spruce Pine				17,890				19,215			44,031	
Montgomery												
Biscoe				4,333				5,326			4,463	
Candor				3,785				3,785			3,956	
Mount Gilead				90				90			90	
Star				2,152				2,048			6,977	
Troy				24,365				15,757			19,264	
Moore												
Aberdeen				68,347				71,616			83,466	
Cameron								820			70	
Carthage								19,375			21,010	
Foxfire Village				7,087				7,701			8,967	
Pinebluff				17,716				18,070			28,700	
Pinehurst				118,301				128,267			151,851	
Robbins				3,504				3,554			3,867	
Southern Pines				154,670				161,888			177,973	
Taylortown												
Vass				1,932				7,219			2,781	
Whispering Pines				16,750				18,928			20,449	

TABLE 75.-Continued

Municipality	Rate	Fiscal year 2002-2003			Rate	Fiscal year 2003-2004			Rate	Fiscal year 2004-2005		
		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
		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]
Rowan												
China Grove												
Cleveland				2,231				2,427				
East Spencer				9,180				9,375			10,222	
Faith				3,544				3,957			6,636	
Granite Quarry				16,543				14,160			30,085	
Kannapolis**												
Landis												
Rockwell				14,163				13,422			18,619	
Salisbury				522,973				507,369			555,870	
Spencer				15,764				13,626				
Rutherford												
Bostic				1,297							1,500	
Chimney Rock												
Ellenboro				1,050				1,683			1,374	
Forest City				80,354				71,726			70,910	
Lake Lure				25,989				27,397			27,737	
Ruth												
Rutherfordton				35,993				53,278			52,665	
Spindale				16,648				14,738			15,998	
Sampson												
Autryville				2,420				2,568			2,951	
Clinton				60,320				60,939			71,322	
Faison**												
Garland				4,882				4,882			5,544	
Harrells*												
Newton Grove				4,094				5,281			6,845	
Roseboro				22,371				21,506			21,522	
Salemburg				6,562				7,175			7,159	
Turkey												
Scotland												
East Laurinburg												
Gibson				18,376				43			103	
Laurinburg				25,071				164,697			170,969	
Maxton**												
Wagram				3,641				4,192			4,210	
Stanly												
Albemarle				1,079,420				194,383			271,087	
Badin												
Locust*				2,200				2,290			14,952	
Misenhimer												
New London											6,317	
Norwood				1,763				1,800			1,783	
Oakboro				10,681				11,389			12,181	
Red Cross												
Richfield											6,418	
Stanfield				5,717				6,528			6,870	

TABLE 75.-Continued

Municipality	Rate	Fiscal year 2002-2003			Rate	Fiscal year 2003-2004			Rate	Fiscal year 2004-2005		
		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				288,665				329,920				380,916
Cary*				2,369,944				2,691,529				2,812,777
Durham**												
Fuquay-Varina				87,623				99,626				120,968
Garner				277,496				354,475				433,216
Holly Springs				126,558				175,402				225,694
Knightdale				81,254				83,827				111,347
Morrisville*				86,515				123,988				122,590
Raleigh*				9,241,306				9,754,263				12,072,490
Rolesville				14,841				16,786				23,413
Wake Forest*								213,161				257,047
Wendell				32,770				36,648				23,822
Zebulon*				40,097				40,651				44,516
Warren												
Macon												
Norlina				5,590				6,762				150
Warrenton				15,884				16,105				18,446
Washington												
Creswell				1,550				1,550				1,550
Plymouth				9,296				9,201				14,009
Roper				8,556				273				509
Watauga												
Beech Mountain*	6	208,109		32,815	6	271,072		35,336	6	234,987		36589.85
Blowing Rock*	3	315,130		36,906	3	386,658		36,788	3	627,662		38,625
Boone	3	448,966		117,343	3	469,386		128,184	3	474,749		125,075
Seven Devils*												5,628
Wayne												
Eureka				1,187				988				1002.54
Fremont				8,165				6,584				7,131
Goldsboro	5	398,946		484,381	5	466,488		491,064	5	463,450		495,949
Mount Olive*				33,056				33,572				35,432
Pikeville												
Seven Springs				140				245				110
Walnut Creek				6,632				6,632				6,536
Wilkes												
Elkin**												
North Wilkesboro				52,129				47,055				50,171
Ronda				170								
Wilkesboro	3	133,167		47,573	3	139,890		50,331	3	142,798		43,199

TABLE 75.-Continued

Municipality	R a t e %	Fiscal year 2002-2003			R a t e %	Fiscal year 2003-2004			R a t e %	Fiscal year 2004-2005		
		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				112			197					
Elm City				2,548			2,548				2,548	
Kenly**												
Lucama				7,842			3,733				2,142	
Saratoga							198					
Sharpsburg**												
Sims				1,846			1,486				215	
Stantonsburg				5,840			6,249				6,514	
Wilson				976,513			1,008,860				1,201,109	
Yadkin												
Boonville				9,080								
East Bend												
Jonesville	1	17,025		23,234	1	48,600	23,108	1	49,133		23,244	
Yadkinville				23,822			23,346				25,554	
Yancey												
Burnsville				29,338			31,378				35,377	
Total		14,898,354	174,601	93,700,996		18,371,399	181,786	96,671,065		20,276,172	189,169	106,960,010
Total collections				108,773,951				115,224,250				127,425,351

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.