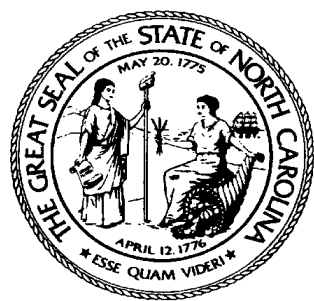
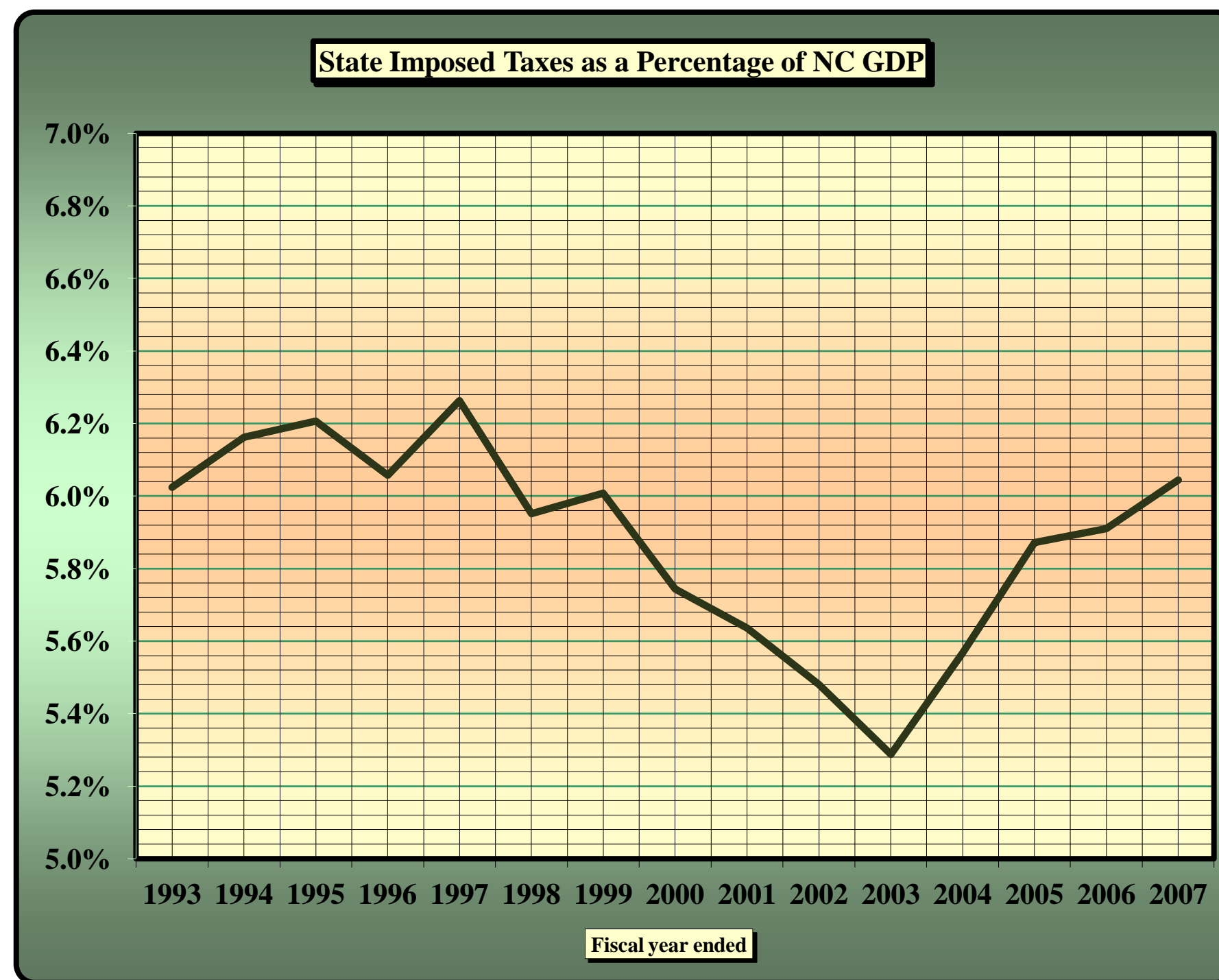


Statistical Abstract of North Carolina Taxes 2008



Policy Analysis and
Statistics Division

**Statistical Abstract of North Carolina Taxes
2008**

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 William Spencer, Director of the Policy Analysis and Statistics Division, or to Amelia Bryan at (919) 733-4548.

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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 [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
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...	306,018,000,000	3.23%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.57%
2004-2005...	324,622,000,000	6.08%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.87%
2005-2006...	350,700,000,000	8.03%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.91%
2006-2007...	374,525,000,000	6.79%	21,693,543,544	943,707,097	22,637,250,640	9.23%	6.04%

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. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds. Sources: Bureau of Economic Analysis. *Gross Domestic Product by State Data Table*, released June 7, 2007; North Carolina Employment Security Commission. Unemployment taxes

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

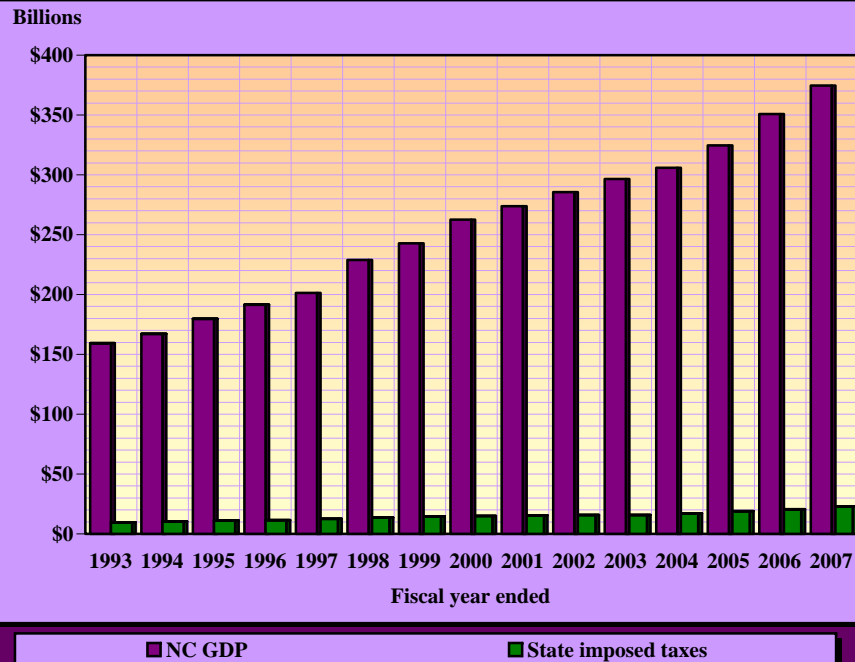
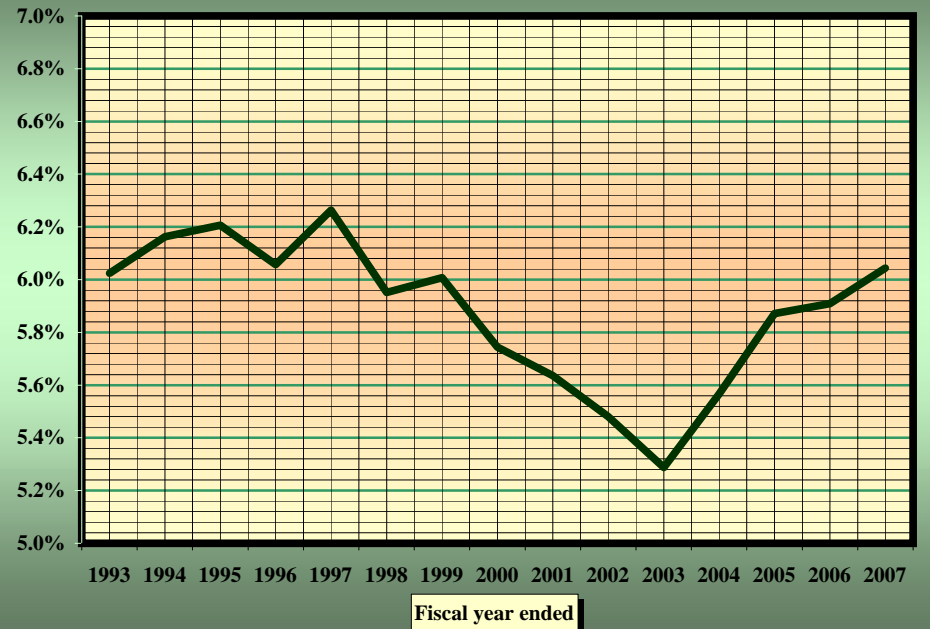
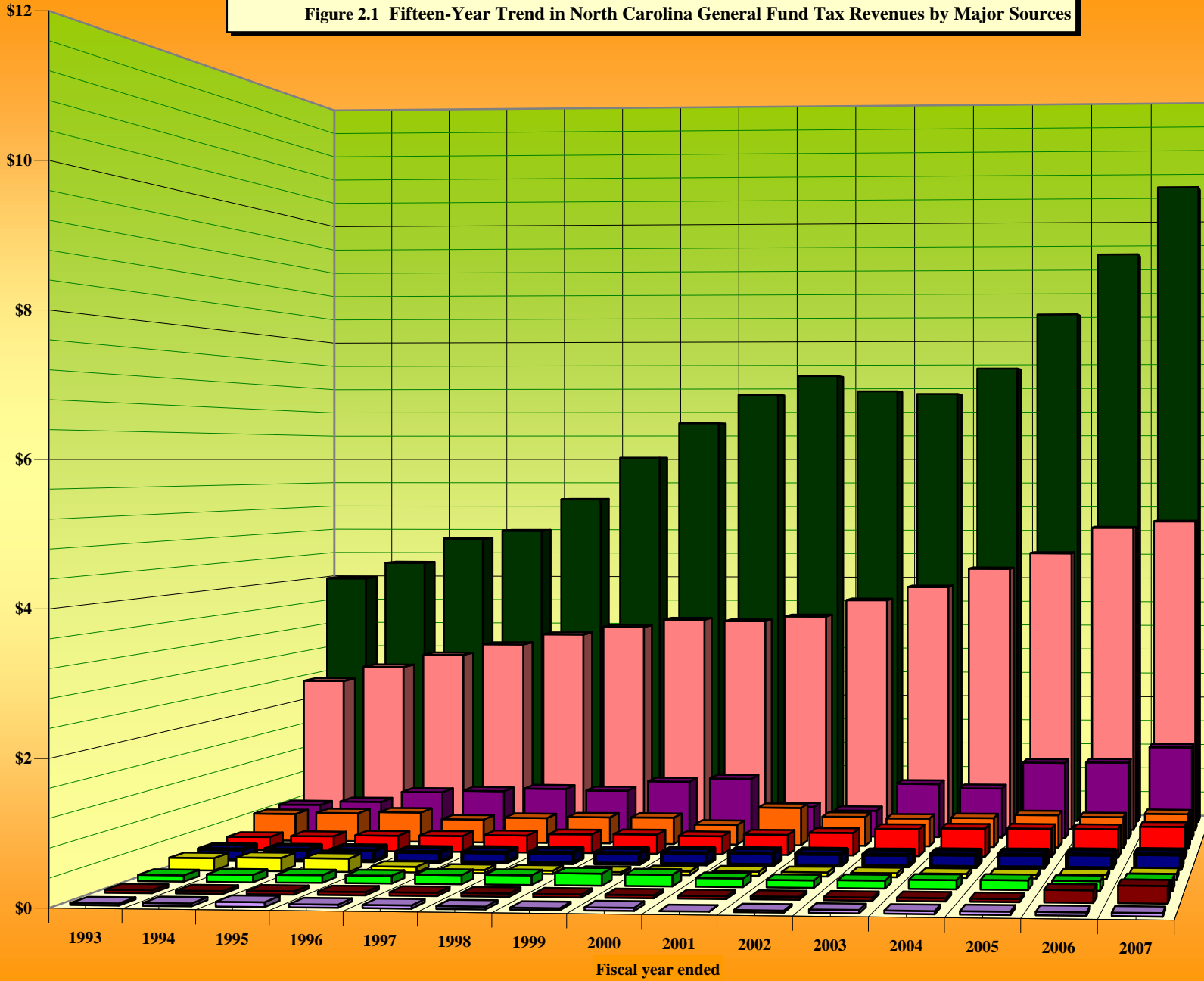


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



(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

PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	1992-1993		1993-1994		1994-1995		1995-1996		1996-1997	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	89,618,065	1.08%	106,533,229	1.17%	109,865,447	1.10%	112,912,290	1.12%	132,068,325	1.21%
Privilege License Tax.....	26,799,077	0.32%	37,955,219	0.42%	64,661,218	0.65%	42,009,251	0.42%	43,353,475	0.40%
Tobacco Products Tax.....	42,880,901	0.52%	37,925,056	0.42%	44,635,750	0.45%	46,697,736	0.46%	46,677,349	0.43%
Soft Drink Tax.....	34,461,373	0.42%	36,538,688	0.40%	37,958,080	0.38%	39,805,998	0.39%	31,347,645	0.29%
Franchise Tax.....	419,986,494	5.06%	439,287,031	4.83%	458,058,989	4.59%	355,918,036	3.53%	387,811,674	3.55%
Income Taxes:										
Individual Income Tax.....	3,992,016,392	48.14%	4,254,506,549	46.74%	4,665,474,733	46.79%	4,800,034,948	47.57%	5,329,990,261	48.75%
Corporate Income Tax.....	429,848,526	5.18%	487,796,660	5.36%	649,389,838	6.51%	673,837,774	6.68%	717,750,574	6.56%
Total income taxes.....	4,421,864,918	53.32%	4,742,303,210	52.10%	5,314,864,571	53.30%	5,473,872,722	54.25%	6,047,740,836	55.31%
Sales and Use Tax.....	2,344,073,330	28.27%	2,578,846,239	28.33%	2,781,683,390	27.90%	2,958,132,813	29.32%	3,127,673,443	28.61%
Alcoholic Beverage Tax.....	159,142,462	1.92%	161,133,617	1.77%	163,188,783	1.64%	145,517,853	1.44%	150,208,567	1.37%
Gift Tax.....	13,554,708	0.16%	13,149,682	0.14%	8,591,847	0.09%	11,036,783	0.11%	12,560,941	0.11%
Intangibles Tax.....	120,591,829	1.45%	127,087,413	1.40%	128,616,356	1.29%	11,448,289	0.11%	-	-
Freight Car Lines Tax.....	436,730	0.01%	338,183	0.00%	435,745	0.00%	422,026	0.00%	495,433	0.00%
Insurance Tax.....	198,811,590	2.40%	219,439,488	2.41%	236,215,989	2.37%	242,652,553	2.40%	258,503,720	2.36%
Piped Natural Gas Tax.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax.....	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.....	418,751	0.01%	617,181	0.01%	648,893	0.01%	566,066	0.01%	706,068	0.01%
Total Tax Revenue.....	7,883,016,560	95.06%	8,516,756,756	93.57%	9,365,816,056	93.93%	9,458,755,229	93.74%	10,239,147,477	93.65%
Total Non-tax Revenue & Transfers.....	409,780,008	4.94%	585,578,072	6.43%	604,922,660	6.07%	631,470,156	6.26%	694,713,075	6.35%
Total General Fund Revenue.....	8,292,796,568	100.00%	9,102,334,828	100.00%	9,970,738,716	100.00%	10,090,225,385	100.00%	10,933,860,552	100.00%

Sources of revenue	Fiscal Year									
	1997-1998		1998-1999		1999-2000		2000-2001		2001-2002	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax.....	138,124,663	1.18%	169,935,220	1.33%	163,327,319	1.24%	123,165,443	0.92%	104,750,885	0.78%
Privilege License Tax.....	36,648,113	0.31%	27,588,260	0.22%	43,828,822	0.33%	2,953,654	0.02%	26,579,102	0.20%
Tobacco Products Tax.....	47,177,218	0.40%	44,852,542	0.35%	43,663,205	0.33%	42,025,877	0.31%	41,531,347	0.31%
Soft Drink Tax.....	23,078,645	0.20%	12,349,253	0.10%	1,285,949	0.01%	51,202	0.00%	1,855	0.00%
Franchise Tax.....	407,256,555	3.47%	409,558,340	3.22%	306,979,197	2.34%	580,431,850	4.31%	446,270,680	3.30%
Income Taxes:										
Individual Income Tax.....	6,028,870,217	51.41%	6,606,500,278	51.88%	7,080,106,177	53.90%	7,391,342,524	54.95%	7,134,629,832	52.81%
Corporate Income Tax.....	696,338,557	5.94%	848,509,669	6.66%	903,241,974	6.88%	460,315,086	3.42%	409,322,540	3.03%
Total income taxes.....	6,725,208,774	57.35%	7,455,009,947	58.55%	7,983,348,151	60.78%	7,851,657,610	58.37%	7,543,952,372	55.84%
Sales and Use Tax.....	3,255,372,048	27.76%	3,376,206,664	26.51%	3,354,897,708	25.54%	3,435,558,577	25.54%	3,705,769,832	27.43%
Alcoholic Beverage Tax.....	153,723,510	1.31%	158,026,529	1.24%	166,372,353	1.27%	172,698,910	1.28%	174,644,725	1.29%
Gift Tax.....	20,640,224	0.18%	19,334,909	0.15%	25,085,473	0.19%	20,254,465	0.15%	13,390,362	0.10%
Intangibles Tax.....	319,936	0.00%	30,795	0.00%	18,703	0.00%	3,906	0.00%	-	-
Freight Car Lines Tax.....	477,655	0.00%	469,302	0.00%	444,094	0.00%	497,560	0.00%	518,887	0.00%
Insurance Tax.....	283,763,234	2.42%	291,230,879	2.29%	273,367,118	2.08%	305,791,331	2.27%	340,785,358	2.52%
Piped Natural Gas Tax.....	-	-	-	-	27,715,136	0.21%	37,212,997	0.28%	40,949,924	0.30%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	1,841,220	0.01%
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	2,922,488	0.02%
Manufacturing Tax*.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	655,945	0.01%	671,264	0.01%	645,279	0.00%	756,029	0.01%	751,977	0.01%
Total Tax Revenue.....	11,092,446,520	94.59%	11,965,263,904	93.97%	12,390,978,509	94.34%	12,573,059,410	93.47%	12,444,661,014	92.11%
Total Non-tax Revenue & Transfers.....	634,682,010	5.41%	768,456,722	6.03%	743,931,336	5.66%	878,801,563	6.53%	1,065,344,378	7.89%
Total General Fund Revenue.....	11,727,128,530	100.00%	12,733,720,626	100.00%	13,134,909,845	100.00%	13,451,860,973	100.00%	13,510,005,392	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Inheritance Tax	112,504,407	0.79%	128,479,443	0.85%	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%
Privilege License Tax.....	44,721,244	0.31%	41,615,694	0.28%	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%
Tobacco Products Tax.....	41,998,713	0.29%	43,732,769	0.29%	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%
Income Taxes:										
Individual Income Tax.....	7,088,526,873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%
Corporate Income Tax.....	840,499,824	5.90%	776,964,847	5.15%	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%
Total income taxes.....	7,929,026,697	55.66%	8,286,862,932	54.98%	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%
Sales and Use Tax.....	3,922,821,877	27.54%	4,222,201,842	28.01%	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%
Alcoholic Beverage Tax.....	170,896,552	1.20%	182,392,509	1.21%	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%
Gift Tax.....	19,304,091	0.14%	16,630,438	0.11%	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	379,551	0.00%	527,447	0.00%	351,890	0.00%	269,931	0.00%	324,535	0.00%
Insurance Tax.....	408,873,355	2.87%	423,405,050	2.81%	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%
Piped Natural Gas Tax.....	36,853,402	0.26%	38,994,881	0.26%	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax*.....	-	-	-	-	-	-	11,951,991	0.07%	36,558,780	0.19%
Miscellaneous Tax Receipts.....	722,893	0.01%	589,383	0.00%	411,955	0.00%	5,032	0.00%	2,987	0.00%
Total Tax Revenue.....	13,117,230,784	92.08%	13,830,726,874	91.76%	15,477,557,903	94.80%	17,020,515,803	95.22%	18,712,126,352	96.16%
Total Non-tax Revenue & Transfers.....	1,128,835,549	7.92%	1,242,615,142	8.24%	848,923,661	5.20%	853,832,727	4.78%	747,904,898	3.84%
Total General Fund Revenue.....	14,246,066,333	100.00%	15,073,342,016	100.00%	16,326,481,563	100.00%	17,874,348,531	100.00%	19,460,031,250	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 utility franchise, beverage, telecommunications, video programming, 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									
	1992-1993		1993-1994		1994-1995		1995-1996		1996-1997	
	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.....	75,732,291	18.48%	118,235,112	20.19%	160,070,602	26.46%	199,346,933	31.57%	224,112,646	32.26%
Judicial Department receipts.....	76,267,296	18.61%	80,614,209	13.77%	87,114,170	14.40%	90,329,177	14.30%	99,063,372	14.26%
Sales tax reimbursement - Highway Fund*	9,400,000	2.29%	9,900,000	1.69%	10,500,000	1.74%	11,130,000	1.76%	11,853,450	1.71%
Sales tax refund - Non-Highway Fund**	8,567,106	2.09%	9,131,054	1.56%	11,091,410	1.83%	8,459,963	1.34%	13,321,040	1.92%
Secretary of State.....	9,739,682	2.38%	11,211,427	1.91%	12,926,785	2.14%	14,811,885	2.35%	17,325,233	2.49%
Cost of administering local government sales and use tax.....	5,920,165	1.44%	5,622,676	0.96%	6,668,989	1.10%	8,661,312	1.37%	9,178,351	1.32%
Disproportionate share payments.....	-	-	93,200,000	15.92%	94,000,000	15.54%	76,013,459	12.04%	100,843,546	14.52%
Intrastate transfer of funds.....	4,981,787	1.22%	29,876,427	5.10%	2,914,575	0.48%	3,072,905	0.49%	3,395,012	0.49%
Banking and investment fees.....	3,234,401	0.79%	3,512,605	0.60%	3,760,168	0.62%	3,432,141	0.54%	3,337,419	0.48%
Insurance Department.....	24,444,628	5.97%	29,350,010	5.01%	15,357,774	2.54%	19,544,636	3.10%	18,708,950	2.69%
Reversions of capital improvements funds.....	97,606	0.02%	150,254	0.03%	4,452,997	0.74%	157,205	0.02%	23,489	0.00%
ABC Board application fees.....	2,890,390	0.71%	2,789,370	0.48%	2,757,160	0.46%	2,999,710	0.48%	2,775,655	0.40%
Gasoline and oil inspection fees.....	1,175,885	0.29%	1,251,108	0.21%	1,234,397	0.20%	1,194,295	0.19%	1,287,729	0.19%
Transfer of Use Tax from Highway Trust Fund.....	170,000,000	41.49%	170,000,000	29.03%	170,000,000	28.10%	170,000,000	26.92%	170,000,000	24.47%
Administrative Office of the Courts: DWI service fees.....	4,078,771	1.00%	4,309,413	0.74%	4,837,980	0.80%	4,868,421	0.77%	5,378,688	0.77%
Probation - supervision fees.....	8,717,210	2.13%	8,678,690	1.48%	9,802,277	1.62%	10,031,732	1.59%	10,859,251	1.56%
Miscellaneous.....	4,532,790	1.11%	7,745,721	1.32%	7,433,379	1.23%	7,416,382	1.17%	3,249,243	0.47%
Total General Fund Non-tax Revenue and Transfers.	409,780,008	100.00%	585,578,072	100.00%	604,922,660	100.00%	631,470,156	100.00%	694,713,075	100.00%

Sources of revenue	Fiscal Year									
	1997-1998		1998-1999		1999-2000		2000-2001		2001-2002	
	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.....	248,130,558	39.10%	249,282,071	32.44%	208,319,738	28.00%	170,899,625	19.45%	132,591,631	12.45%
Judicial Department receipts.....	112,790,061	17.77%	120,960,787	15.74%	101,535,310	13.65%	109,261,029	12.43%	110,381,204	10.36%
Sales tax reimbursement - Highway Fund*	12,600,000	1.99%	13,400,000	1.74%	13,600,000	1.83%	13,600,000	1.55%	14,560,000	1.37%
Sales tax refund - Non-Highway Fund**	10,841,574	1.71%	10,921,878	1.42%	14,179,227	1.91%	12,471,836	1.42%	11,055,005	1.04%
Secretary of State.....	19,419,230	3.06%	20,422,676	2.66%	24,573,758	3.30%	29,989,886	3.41%	31,791,800	2.98%
Cost of administering local government sales and use tax.....	10,059,505	1.58%	10,292,859	1.34%	10,972,635	1.47%	11,567,844	1.32%	11,774,315	1.11%
Disproportionate share payments.....	-	-	85,000,000	11.06%	105,000,000	14.11%	109,142,641	12.42%	110,404,184	10.36%
Intrastate transfer of funds.....	3,713,703	0.59%	2,639,727	0.34%	22,736,557	3.06%	150,349,829	17.11%	22,966,323	2.16%
Banking and investment fees.....	3,031,192	0.48%	4,332,001	0.56%	4,029,051	0.54%	10,913,619	1.24%	4,336,050	0.41%
Insurance Department.....	20,312,786	3.20%	40,197,960	5.23%	42,210,047	5.67%	43,608,410	4.96%	46,370,190	4.35%
Reversions of capital improvements funds.....	54,504	0.01%	48,706	0.01%	16,454	0.00%	21,223,666	2.42%	4,359,377	0.41%
ABC Board application fees.....	2,796,455	0.44%	3,100,025	0.40%	5,497,525	0.74%	6,122,350	0.70%	6,057,030	0.57%
Gasoline and oil inspection fees.....	1,206,785	0.19%	960,850	0.13%	892,861	0.12%	1,085,345	0.12%	948,769	0.09%
Transfer of Use Tax from Highway Trust Fund.....	170,000,000	26.79%	170,000,000	22.12%	170,000,000	22.85%	170,000,000	19.34%	171,700,000	16.12%
Administrative Office of the Courts: DWI service fees.....	5,405,247	0.85%	5,320,422	0.69%	5,103,549	0.69%	5,147,750	0.59%	5,280,879	0.50%
Probation - supervision fees.....	10,938,723	1.72%	10,668,097	1.39%	10,132,644	1.36%	10,028,091	1.14%	10,420,535	0.98%
Miscellaneous.....	3,381,686	0.53%	20,908,663	2.72%	5,131,980	0.69%	3,389,642	0.39%	370,347,086	34.76%
Total General Fund Non-tax Revenue and Transfers.	634,682,010	100.00%	768,456,722	100.00%	743,931,336	100.00%	878,801,563	100.00%	1,065,344,378	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	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.....	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%
Judicial Department receipts.....	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%
Sales tax reimbursement - Highway Fund*	15,360,000	1.36%	16,379,000	1.32%	16,166,400	1.90%	-	-	-	-
Sales tax refund - Non-Highway Fund**	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%
Secretary of State.....	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%
Cost of administering local government										
sales and use tax.....	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%
Disproportionate share payments.....	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%
Intrastate transfer of funds.....	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%
Banking and investment fees.....	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%
Insurance Department.....	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%
Reversions of capital improvements funds.....	178,832	0.02%	12,544	0.00%	444	0.00%	679	0.00%	45	0.00%
ABC Board application fees.....	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%
Gasoline and oil inspection fees.....	949,133	0.08%	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%	913,976	0.12%
Transfer of Use Tax from Highway										
Trust Fund.....	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%
Administrative Office of the Courts:										
DWI service fees.....	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%
Probation - supervision fees.....	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%
Miscellaneous.....	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%
Total General Fund Non-tax Revenue and Transfers.	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	100.00%	747,904,898	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, 2006)

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 [2005] [\$1,000s]	Population as of 7/1/2006 [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.....	249,383	54.23	2,221,506	483.04	2,012,389	437.57	481,969	104.80	2,766,239	601.48	558,768	121.50	239,422	52.06	8,529,676	1,854.67	134,736,150	4,599	6.33%	39
Alaska.....	54,507	81.35	-	-	208,898	311.76	124,135	185.26	-	-	821,664	1,226.27	1,275,218	1,903.16	2,484,422	3,707.80	23,587,717	670	10.53%	4
Arizona.....	395,471	64.13	5,189,786	841.63	1,572,725	255.05	359,724	58.34	3,253,279	527.59	890,004	144.33	52,178	8.46	11,713,167	1,899.54	178,705,724	6,166	6.55%	34
Arkansas.....	518,637	184.51	2,772,131	986.22	918,263	326.68	287,716	102.36	2,012,835	716.09	368,523	131.11	81,333	28.94	6,959,438	2,475.90	74,058,558	2,811	9.40%	7
California.....	2,260,724	62.01	32,199,800	883.21	7,743,012	212.38	7,587,197	208.11	51,219,823	1,404.92	10,316,467	282.97	19,834	0.54	111,346,857	3,054.15	1,335,386,437	36,458	8.34%	13
Colorado.....	-	-	2,105,049	442.85	1,148,024	241.52	332,983	70.05	4,258,944	895.98	457,673	96.28	219,634	46.21	8,522,307	1,792.90	174,918,931	4,753	4.87%	48
Connecticut.....	-	-	3,040,683	867.57	1,929,773	550.61	370,980	105.85	5,777,636	1,648.49	634,990	181.18	377,832	107.80	12,131,894	3,461.50	165,890,490	3,505	7.31%	23
Delaware.....	-	-	-	-	431,518	505.60	972,702	1,139.69	1,018,633	1,193.51	295,577	346.32	142,319	166.75	2,860,749	3,351.88	31,218,334	853	9.16%	8
Florida.....	187,941	10.39	20,788,525	1,149.18	6,796,055	375.68	1,899,350	105.00	-	-	2,405,863	132.99	5,123,784	283.24	37,201,518	2,056.48	604,131,000	18,090	6.16%	41
Georgia.....	75,676	8.08	5,802,913	619.71	1,641,868	175.34	538,760	57.54	8,040,366	858.65	890,732	95.12	43,336	4.63	17,033,651	1,819.07	282,321,951	9,364	6.03%	44
Hawaii.....	-	-	2,355,316	1,832.22	656,287	510.53	147,620	114.83	1,550,757	1,206.35	148,084	115.20	60,591	47.13	4,918,655	3,826.26	43,913,459	1,285	11.20%	2
Idaho.....	-	-	1,078,543	735.47	384,348	262.09	252,209	171.98	1,222,569	833.68	198,302	135.22	6,692	4.56	3,142,663	2,143.02	40,706,031	1,466	7.72%	18
Illinois.....	64,596	5.03	7,760,590	604.79	6,414,545	499.89	2,464,626	192.07	8,635,104	672.94	2,400,270	187.05	389,018	30.32	28,128,749	2,192.08	462,928,116	12,832	6.08%	42
Indiana.....	7,569	1.20	5,334,275	844.90	2,239,657	354.74	468,890	74.27	4,381,548	693.99	1,043,873	165.34	149,855	23.74	13,625,667	2,158.17	195,331,932	6,314	6.98%	28
Iowa.....	-	-	1,800,829	603.88	931,427	312.34	598,155	200.58	2,413,775	809.43	284,976	95.56	89,735	30.09	6,118,897	2,051.89	93,918,906	2,982	6.52%	35
Kansas.....	65,220	23.60	2,127,597	769.73	806,811	291.89	291,600	105.50	2,401,128	868.69	381,259	137.93	201,460	72.89	6,275,075	2,270.23	90,320,478	2,764	6.95%	29
Kentucky.....	505,248	120.12	2,748,643	653.49	1,907,819	453.59	540,450	128.49	2,918,536	693.89	1,001,619	238.14	330,783	78.64	9,953,098	2,366.36	117,966,760	4,206	8.44%	11
Louisiana.....	45,591	10.63	3,427,486	799.36	1,891,283	441.09	552,213	128.79	2,501,120	583.32	506,174	118.05	727,590	169.69	9,651,457	2,250.93	111,167,116	4,288	8.68%	11
Maine.....	41,190	31.17	1,041,216	787.86	619,024	468.40	222,048	168.02	1,368,927	1,035.83	188,016	142.27	109,913	83.17	3,590,334	2,716.71	40,611,518	1,322	8.84%	10
Maryland.....	576,515	102.66	3,381,694	602.18	2,341,196	416.90	694,443	123.66	6,151,365	1,095.38	846,863	150.80	557,556	99.28	14,549,632	2,590.87	234,609,327	5,616	6.20%	40
Massachusetts.....	76	0.01	4,009,371	622.84	1,928,590	299.60	662,864	102.97	10,483,437	1,628.57	1,859,009	288.79	451,923	70.20	19,395,270	3,013.00	279,859,976	6,437	6.93%	30
Michigan.....	2,240,348	221.91	8,080,905	800.43	3,525,704	349.23	1,365,856	135.29	6,226,304	616.73	1,886,168	186.83	389,229	38.55	23,714,514	2,348.99	331,348,575	10,096	7.16%	25
Minnesota.....	634,697	122.83	4,437,407	858.78	2,788,592	539.68	983,817	190.40	6,862,953	1,328.20	1,071,884	207.44	552,063	106.84	17,331,413	3,354.19	191,175,389	5,167	9.07%	9
Mississippi.....	44,661	15.34	3,047,837	1,047.17	874,156	300.34	359,174	123.40	1,254,733	431.10	316,981	108.91	92,061	31.63	5,989,603	2,057.90	72,862,071	2,911	8.22%	14
Missouri.....	25,107	4.30	3,100,045	530.58	1,569,266	268.59	628,374	107.55	4,491,428	768.72	343,689	58.82	22,136	3.79	10,180,045	1,742.35	181,066,380	5,843	5.62%	46
Montana.....	194,362	205.75	-	-	513,927	544.05	243,320	257.58	768,911	813.98	153,675	162.68	252,129	266.91	2,126,324	2,250.95	27,121,828	945	7.84%	17
Nebraska.....	2,473	1.40	1,409,015	796.81	450,116	254.54	206,804	116.95	1,545,024	873.72	262,296	148.33	85,365	48.27	3,961,093	2,240.02	57,884,623	1,768	6.84%	31
Nevada.....	163,531	65.53	3,163,832	1,267.80	1,828,682	732.78	768,348	307.89	-	-	-	-	228,587	91.60	6,152,980	2,465.60	86,224,092	2,496	7.14%	26
New Hampshire.....	384,241	292.22	-	-	707,927	538.39	200,422	152.42	80,931	61.55	542,644	412.69	164,408	125.04	2,080,573	1,582.31	49,356,382	1,315	4.22%	50
New Jersey.....	3,479	0.40	6,853,418	785.53	3,639,865	417.20	1,485,642	170.28	9,091,658	1,042.08	2,508,428	287.51	1,266,335	145.15	24,848,825	2,848.15	381,465,653	8,725	6.51%	36
New Mexico.....	55,300	28.29	1,741,673	891.06	646,045	330.53	231,491	118.43	1,123,954	575.03	377,185	192.97	935,035	478.38	5,110,683	2,614.70	53,714,363	1,955	9.51%	5
New York.....	-	-	11,263,576	583.42	5,057,539	261.96	1,333,017	69.05	30,812,924	1,596.01	4,018,199	208.13	2,063,772	106.90	54,549,027	2,825.47	771,990,323	19,306	7.07%	27
North Carolina.....	-	-	5,021,648	567.00	3,345,220	377.71	1,233,539	139.28	9,467,278	1,068.96	1,308,022	147.69	226,842	25.61	20,602,549	2,326.26	269,202,945	8,857	7.65%	19
North Dakota.....	1,621	2.55	427,487	672.29	311,605	490.05	137,738	216.61	275,630	433.47	120,113	188.90	347,718	546.84	1,621,912	2,550.71	19,899,318	636	8.15%	15
Ohio.....	34,582	3.01	7,733,133	673.73	3,712,934	323.48	2,131,861	185.73	9,859,712	859.01	1,102,351	96.04	62,337	5.43	24,636,910	2,146.45	365,452,937	11,478	6.74%	32

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 [2005] [\$1,000s]	Popula-tion as of 7/1/2006 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			%	Rank
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Oklahoma.....	-	-	1,799,947	502.89	956,944	267.36	871,904	243.60	2,658,272	742.70	231,206	64.60	1,266,189	353.76	7,784,453	2,174.91	106,118,631	3,579	7.34%	22
Oregon.....	23,610	6.38	-	-	773,028	208.88	826,805	223.42	5,416,466	1,463.61	438,255	118.42	112,142	30.30	7,590,306	2,051.01	117,497,280	3,701	6.46%	37
Pennsylvania.....	60,491	4.86	8,403,283	675.47	5,375,914	432.13	2,675,599	215.07	9,021,917	725.20	2,116,954	170.16	1,396,419	112.25	29,050,577	2,335.14	433,400,252	12,441	6.70%	33
Rhode Island.....	1,480	1.39	854,257	800.16	544,492	510.01	98,053	91.84	1,019,482	954.92	169,865	159.11	54,105	50.68	2,741,734	2,568.10	37,923,429	1,068	7.23%	24
South Carolina..	9,808	2.27	3,186,306	737.36	1,013,815	234.61	432,250	100.03	2,727,251	631.13	296,753	68.67	93,614	21.66	7,759,797	1,795.73	120,123,354	4,321	6.46%	37
South Dakota....	-	-	679,162	868.58	281,314	359.77	154,475	197.56	-	-	61,865	79.12	5,211	6.66	1,182,027	1,511.70	25,201,170	782	4.69%	49
Tennessee.....	-	-	6,451,838	1,068.40	1,566,963	259.48	1,178,716	195.19	192,764	31.92	928,349	153.73	331,720	54.93	10,650,350	1,763.65	184,442,901	6,039	5.77%	45
Texas.....	-	-	18,275,210	777.41	10,050,576	427.54	5,036,216	214.24	-	-	-	-	3,229,747	137.39	36,591,749	1,556.58	744,270,328	23,508	4.92%	47
Utah.....	-	-	1,890,793	741.47	643,466	252.33	192,260	75.39	2,277,478	893.11	348,129	136.52	106,965	41.95	5,459,091	2,140.77	68,038,514	2,550	8.02%	16
Vermont.....	824,375	1,321.31	326,055	522.60	475,148	761.57	99,304	159.16	542,012	868.74	86,083	137.97	53,684	86.04	2,406,661	3,857.40	20,362,386	624	11.82%	1
Virginia.....	20,021	2.62	3,263,647	427.02	2,463,113	322.28	635,704	83.18	9,073,077	1,187.13	863,320	112.96	873,125	114.24	17,192,007	2,249.41	283,684,554	7,643	6.06%	43
Washington.....	1,629,571	254.79	10,048,349	1,571.09	2,858,312	446.90	805,726	125.98	-	-	-	-	1,069,019	167.14	16,410,977	2,565.90	223,232,089	6,396	7.35%	21
West Virginia....	3,910	2.15	1,125,766	619.07	1,061,726	583.86	185,432	101.97	1,297,720	713.63	533,027	293.12	350,638	192.82	4,558,219	2,506.62	47,925,584	1,818	9.51%	5
Wisconsin.....	113,585	20.44	4,127,972	742.91	1,827,134	328.83	808,237	145.46	5,906,515	1,062.99	808,200	145.45	203,401	36.61	13,795,044	2,482.68	183,948,002	5,557	7.50%	20
Wyoming.....	217,907	423.12	624,924	1,213.44	122,686	238.22	112,698	218.83	-	-	-	-	1,044,024	2,027.22	2,122,239	4,120.82	18,980,862	515	11.18%	3
Total 50 states...	11,737,504	39.28 ^a	226,523,438	758.07 ^a	103,509,721	346.40 ^a	45,273,416	151.51 ^a	244,370,415	817.79 ^a	47,392,347	158.60 ^a	27,528,017	92.12 ^a	706,334,858	2,363.77 ^a	10,190,203,126	298,817	6.93% ^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 \$14,823,275 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, 2006 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-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, December 22, 2006 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2006*.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System, March 27, 2007 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 [\$]	Collection cost of fines/ forfeitures [\$]	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
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%
2006-07.....	165,052,571	3,224,538	161,828,033	90,682	149,916	625	161,586,810	20.42%	-9.82%	21.15%

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 was equal to the state death tax credit for federal purposes. 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 was increased and the state death tax credit was phased out over a three-year period 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.

For decedents dying on or after January 1, 2005, the North Carolina estate tax is the amount of the state death tax credit that (as of December 31, 2001) would have been allowed under section 2011 of the IRC against federal taxable income and 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 IRC. Effective January 1, 2006, the State increased the allowable exemption from \$1.5 to \$2.0 million to conform with the federal estate tax.

1992-93 through 1998-99

Estate taxes are due to be filed nine months from the date of death, as were inheritance taxes. Since the repeal became effective for estates of decedents dying on or after January 1, 1999, the effect of the law change was first reflected in 1999-00 collections. The 1999-00 collections also include revenue generated from estates subject to the inheritance tax statutes.

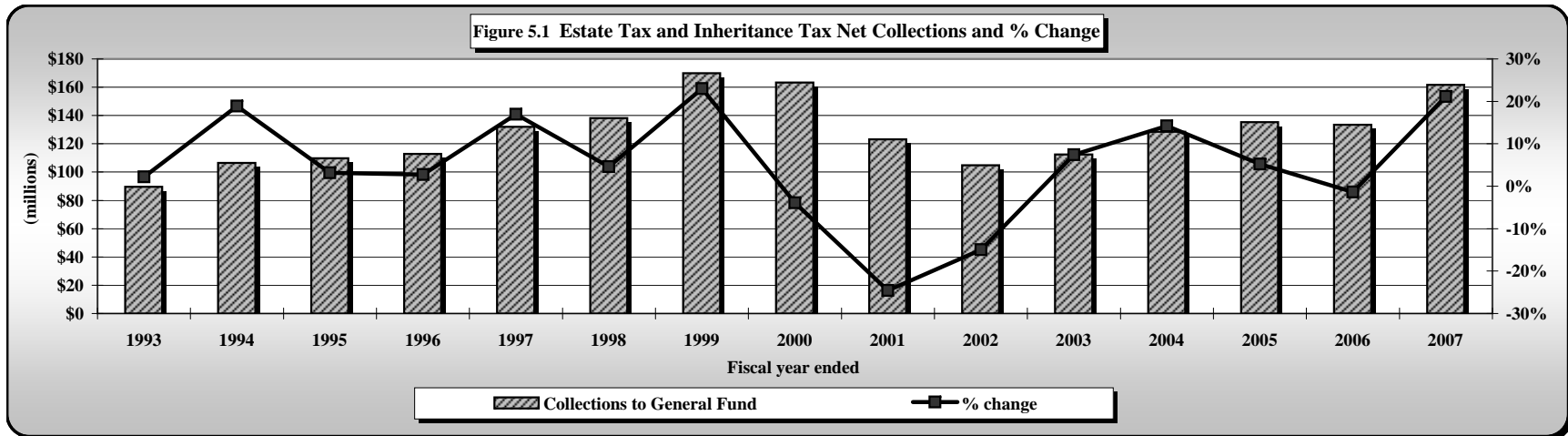


TABLE 6. PRIVILEGE TAX COLLECTIONS
[G.S. 105 ARTICLE 2.]

Fiscal year	Privilege tax gross collections	Refunds	Privilege Tax Net Collections Before & After Transfers								Year-over-year % change				
			Net collections before transfers	Solid Waste Management Trust Fund	Intergovernmental inter-fund transfers	N.C. Public Campaign Financing Fund	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	Collections to General Fund	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund	
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%
2006-07.....	50,670,355	4,059,726	46,610,628	1,802	-	-	16,809	313,128	1,305	-	46,277,585	8.96%	580.78%	1.53%	1.55%

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 a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
\$12.50	
.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 paper dealers, loan agencies or brokers, banks, and publishers of newsprint publications. Licensing and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.

1998-99

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

1999-00

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

2003-04 G.S. 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.]

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

Intergovernmental, inter-fund transfers:

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

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE
(Collections data for fiscal year ending June 30, 2006)

State	Cigarette tax rate as of 1/01/2007		Tobacco Products net tax collections [cigarette and other]		Cigarette tax rate as of 6/30/2006	Cigarette tax net collections			Average retail price per pack** [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/06)		Population as of 7/1/2006 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate [\$]	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Amount [\$]	Per 1 cent of tax + [\$]	Wtd. avg. price [\$]	Cigarette taxes included** [\$]	Tax as % of avg. price	Total	Per capita		Ciga- rettes	Other tobacco products	
												[in millions of packs]	[in numbers of packs]				
Alabama.....	0.425	39	156,178	33.96	0.425	151,012	32.84	.77	3.56	0.815	22.9%	379.8	83.3	4,599	96.7%	3.3%	CSChSn
Alaska.....	1.800	7	65,234	97.36	1.600	57,535	85.87	.54	5.61	1.990	35.5%	36.2	54.5	670	88.2%	11.8%	CSChSn
Arizona.....	2.000	4	302,509	49.06	1.180	293,148	47.54	.40	4.16	1.570	37.8%	250.9	42.2	6,166	96.9%	3.1%	CSChSn
Arkansas.....	0.590	33	148,770	52.93	0.590	128,534	45.73	.78	3.53	0.980	27.8%	226.1	81.4	2,811	86.4%	13.6%	CSChSn
California.....	0.870	24	1,084,281	29.74	0.870	1,026,495	28.16	.32	3.95	1.260	31.9%	1,190.0	32.9	36,458	94.7%	5.3%	CSChSn
Colorado.....	0.840	25	229,187	48.22	0.840	206,113	43.36	.52	4.04	1.230	30.5%	247.8	53.1	4,753	89.9%	10.1%	CSChSn
Connecticut.....	1.510	12	272,222	77.67	1.510	267,542	76.34	.51	4.73	1.900	40.1%	178.6	50.9	3,505	98.3%	1.7%	CSChSn
Delaware.....	0.550	36	86,091	100.87	0.550	84,727	99.27	181	3.48	0.940	27.0%	154.9	183.6	853	98.4%	1.6%	CSChSn
Florida.....	0.339	44	451,792	24.97	0.339	426,680	23.59	.70	3.43	0.729	21.2%	1,279.8	71.9	18,090	94.4%	5.6%	SChSn
Georgia.....	0.370	40	247,955	26.48	0.370	222,314	23.74	.64	3.48	0.760	21.8%	619.1	68.2	9,364	89.7%	10.3%	CSChSn
Hawaii.....	1.600	10	88,261	68.66	1.400	85,702	66.67	.48	4.98	1.790	35.9%	61.2	48.0	1,285	97.1%	2.9%	CSChSn
Idaho.....	0.570	34	53,410	36.42	0.570	46,246	31.54	.55	3.61	0.960	26.6%	84.1	58.8	1,466	86.6%	13.4%	CSChSn
Illinois.....	0.980	22	653,078	50.89	0.980	633,869	49.40	.50	4.61	1.370	29.7%	656.9	51.5	12,832	97.1%	2.9%	CSChSn
Indiana.....	0.555	35	356,077	56.40	0.555	339,369	53.75	.97	3.51	0.945	26.9%	618.9	98.7	6,314	95.3%	4.7%	CSChSn
Iowa.....	0.360	41	98,684	33.09	0.360	89,480	30.01	.83	3.36	0.750	22.3%	253.0	85.3	2,982	90.7%	9.3%	CSChSn
Kansas.....	0.790	28	124,032	44.87	0.790	119,055	43.07	.55	3.73	1.180	31.6%	151.9	55.4	2,764	96.0%	4.0%	CSChSn
Kentucky.....	0.300	45	165,183	39.27	0.300	158,892	37.78	1.26	3.31	0.690	20.9%	606.2	145.3	4,206	96.2%	3.8%	CSChSn
Louisiana.....	0.360	41	136,127	31.75	0.360	118,883	27.73	.77	3.41	0.750	22.0%	349.9	77.3	4,288	87.3%	12.7%	CS
Maine.....	2.000	4	156,951	118.76	2.000	151,497	114.63	.57	5.21	2.390	45.8%	85.6	64.8	1,322	96.5%	3.5%	CSChSn
Maryland.....	1.000	21	279,780	49.82	1.000	271,076	48.27	.48	3.98	1.390	34.9%	274.1	48.9	5,616	96.9%	3.1%	CSChSn
Massachusetts.....	1.510	12	436,967	67.88	1.510	425,635	66.12	.44	5.05	1.900	37.6%	282.5	44.1	6,437	97.4%	2.6%	ChSn
Michigan.....	2.000	4	1,166,126	115.51	2.000	1,126,111	111.54	.56	5.10	2.390	46.9%	571.6	56.5	10,096	96.6%	3.4%	CSChSn
Minnesota.....	1.493	15	425,665	82.38	1.485	390,965	75.66	.51	4.47	1.875	42.0%	285.5	55.6	5,167	91.8%	8.2%	CSChSn
Mississippi.....	0.180	48	58,105	19.96	0.180	45,368	15.59	.87	3.18	0.570	17.9%	269.3	92.2	2,911	78.1%	21.9%	CSChSn
Missouri.....	0.170	49	111,314	19.05	0.170	99,873	17.09	1.01	3.19	0.560	17.6%	609.7	105.1	5,843	89.7%	10.3%	CSChSn
Montana.....	1.700	9	90,822	96.15	1.700	81,759	86.55	.51	4.81	2.090	43.4%	48.3	51.6	945	90.0%	10.0%	CSChSn
Nebraska.....	0.640	31	71,083	40.20	0.640	65,786	37.20	.58	3.65	1.030	28.2%	104.7	59.5	1,768	92.5%	7.5%	CSChSn
Nevada.....	0.800	26	138,239	55.39	0.800	130,060	52.12	.65	3.75	1.190	31.7%	165.3	68.5	2,496	94.1%	5.9%	CSChSn
New Hampshire.....	0.800	26	143,393	109.05	0.800	142,008	108.00	1.35	3.73	1.190	31.9%	177.5	135.5	1,315	99.0%	1.0%	ChSn
New Jersey.....	2.575	1	802,353	91.96	2.400	788,891	90.42	.38	5.62	2.790	49.7%	328.6	37.7	8,725	98.3%	1.7%	CSChSn
New Mexico.....	0.910	23	65,850	33.69	0.910	60,480	30.94	.34	3.81	1.300	34.1%	68.2	35.4	1,955	91.8%	8.2%	CSChSn
New York.....	1.510	14	981,038	50.81	1.500	939,941	48.69	.33	5.46	1.890	34.6%	623.8	32.4	19,306	95.8%	4.2%	CSChSn
North Carolina.....	0.350	43	172,258	19.45	0.300	165,885	18.73	.62	3.29	0.690	21.0%	778.2	89.6	8,857	96.3%	3.7%	CSChSn
North Dakota.....	0.440	38	23,324	36.68	0.440	20,617	32.42	.74	3.35	0.830	24.8%	46.9	73.7	636	88.4%	11.6%	CSChSn
Ohio.....	1.250	18	1,022,109	89.05	1.250	992,281	86.45	.69	4.10	1.640	40.0%	808.4	70.5	11,478	97.1%	2.9%	CSChSn
Oklahoma.....	1.030	20	224,419	62.70	1.030	192,763	53.86	.52	4.00	1.420	35.5%	309.4	87.2	3,579	85.9%	14.1%	CSChSn
Oregon.....	1.180	19	263,854	71.30	1.180	232,628	62.86	.53	4.23	1.570	37.1%	199.0	54.7	3,701	88.2%	11.8%	CSChSn
Pennsylvania.....	1.350	17	1,033,959	83.11	1.350	1,033,959	83.11	.62	4.33	1.740	40.2%	775.2	62.4	12,441	100.0%	0.0%	-
Rhode Island.....	2.460	2	125,909	117.94	2.460	123,546	115.72	.47	5.64	2.850	50.6%	50.9	47.3	1,068	98.1%	1.9%	CSChSn
South Carolina.....	0.070	50	32,369	7.49	0.070	27,719	6.41	.92	3.15	0.460	14.6%	410.4	96.4	4,321	85.6%	14.4%	CSChSn
South Dakota.....	1.530	11	28,168	36.02	0.530	26,689	34.13	.64	3.54	0.920	26.0%	53.7	69.2	782	94.7%	5.3%	CSChSn
Tennessee.....	0.200	47	124,481	20.61	0.200	115,462	19.12	.96	3.26	0.590	18.1%	588.8	98.7	6,039	92.8%	7.2%	CSChSn
Texas.....	1.410	16	570,183	24.26	0.410	491,945	20.93	.51	3.38	0.800	23.7%	1,240.4	54.3	23,508	86.3%	13.7%	CSChSn
Utah.....	0.695	30	64,747	25.39	0.695	57,847	22.68	.33	3.77	1.085	28.8%	85.3	34.5	2,550	89.3%	10.7%	CSChSn
Vermont.....	1.790	8	48,931	78.43	1.190	46,204	74.06	.62	4.48	1.580	35.3%	39.8	63.9	624	94.4%	5.6%	CSChSn
Virginia.....	0.300	45	187,088	24.48	0.300	172,136	22.52	.75	3.53	0.690	19.6%	597.2	78.9	7,643	92.0%	8.0%	CSChSn
Washington.....	2.025	3	453,338	70.88	2.025	423,869	66.27	.33	5.28	2.415	45.7%	212.0	33.7	6,396	93.5%	6.5%	CSChSn
West Virginia.....	0.550	36	112,481	61.85	0.550	107,680	59.21	1.08	3.39	0.940	27.7%	203.9	112.2	1,818	95.7%	4.3%	CSChSn
Wisconsin.....	0.770	29	317,911	57.21	0.770	301,490	54.26	.71	3.78	1.160	30.7%	397.9	71.3	5,557	94.8%	5.2%	CSChSn
Wyoming.....	0.600	32	25,221	48.97	0.600	22,639	43.96	.73	3.65	0.990	27.1%	40.1	78.8	515	89.8%	10.2%	CSChSn
Total 50 states.....	-	-	14,477,505	48.45 ^a	-	13,730,404	45.95 ^a	-	3.89 ^a	1.312 ^a	33.8% ^a	18,077.5	-	298,817	94.8%	5.2%	-

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. +Computation based on prevalent rate in effect for fiscal year 2005-06.

*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff ** as of November 1, 2005; Federal, State cigarette taxes included; excludes sales tax. (New York includes local tax of \$1.50 per pack.)

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2006-01-State Population Estimates: July 1, 2006, Population Division, released December 22, 2006.

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

Fiscal year	Tobacco products tax: cigarette, other tobacco products								Year-over-year % change			Amount to General Fund
	Gross collections [\$]	Refunds [\$]	Net collections* [before transfers]		Transfers			Collections to General Fund [\$]	Net collections			
			Cigarette [\$]	Other tobacco products [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		Cigarette	Other tobacco products		
1992-93.	42,917,896	36,995	40,931,883	1,949,018	-	-	-	42,880,901	3.5%	144.8%	6.2%	<p>*Effective <u>September 1, 2005</u>, 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 <u>July 1, 2006</u>, 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 <u>September 1, 2005</u>, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product. Effective <u>January 1, 1994</u>, 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.</p> <p><u>Cigarette tax/other tobacco products tax discount:</u> Effective for reporting periods beginning on or after <u>August 1, 2004</u>, 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 <u>August 1, 2003</u>.]</p>
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	38,430,687	3,569,204	1,178	-	-	41,998,713	0.3%	11.5%	1.1%	
2003-04.	44,118,406	383,633	39,810,915	3,923,858	2,004	-	-	43,732,769	3.6%	9.9%	4.1%	
2004-05.	43,384,992	403,183	38,953,476	4,028,334	765	-	-	42,981,044	-2.2%	2.7%	-1.7%	
2005-06.	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	171,636,758	324.4%	57.8%	299.3%	
2006-07.	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	241,174,320	41.8%	8.2%	40.5%	

Detail may not add to totals due to rounding.

Figure 8.1 Tobacco Products Tax Net Collections by Type

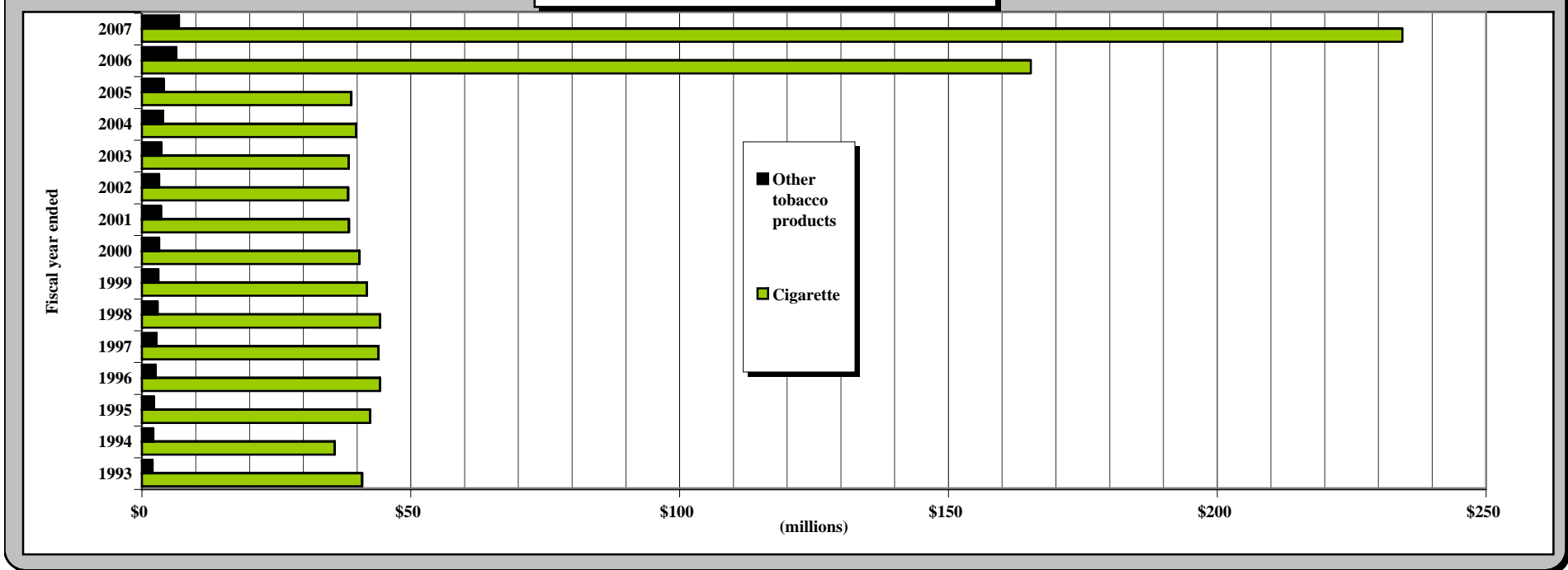


TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (cents)
1970	126.7	172.4	2 *
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5 **
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30 **
2007	58.9	78.3	35 **

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 42, 2007.

*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).

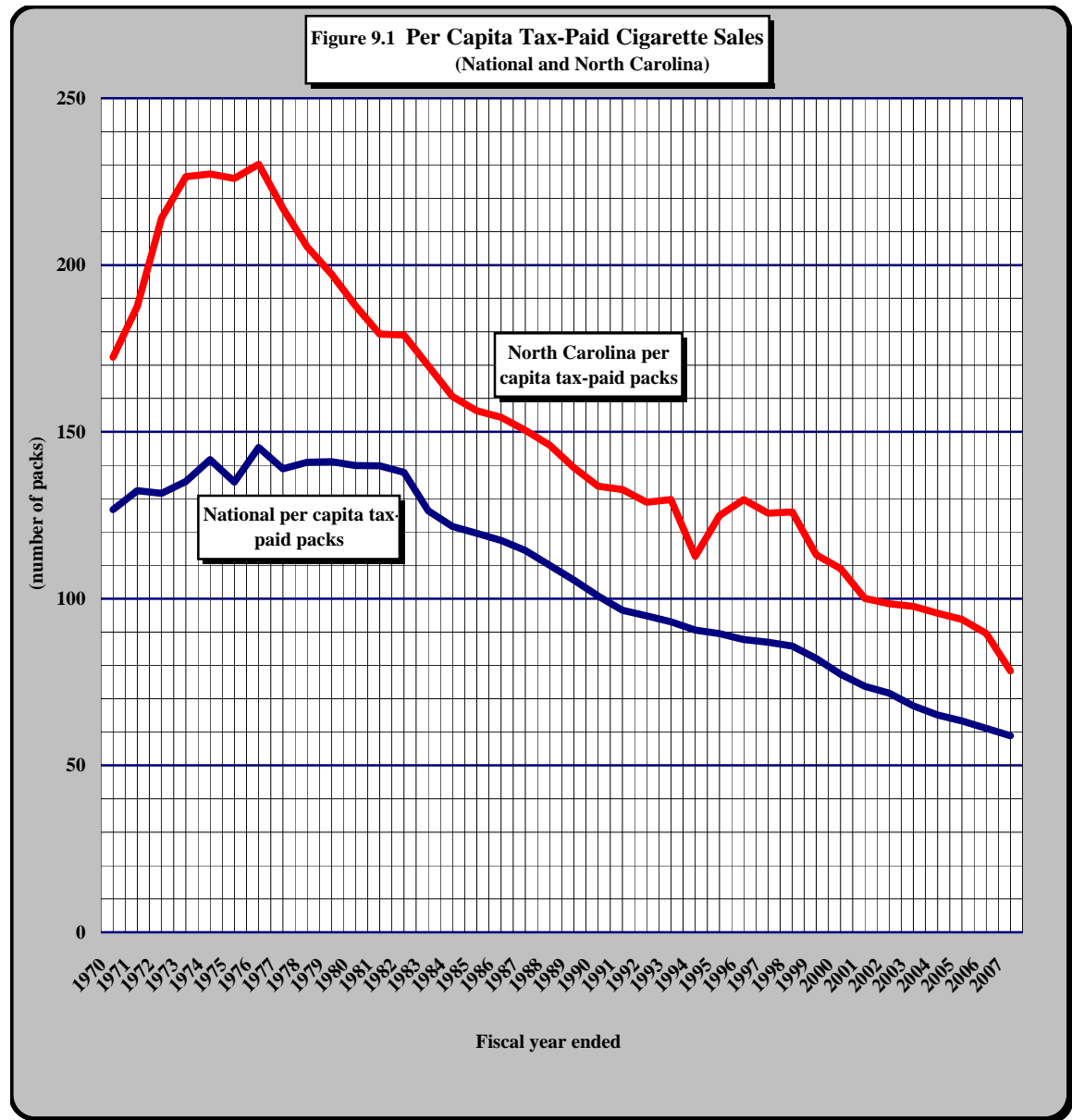


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2007]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2006 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2005-06				Personal income for calendar year 2005	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,599	120,662	26.24	2,429	0.53	134,736,150	29,623
Alaska	1.070	n.a.	\$0.35/gal small breweries	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	670	35,225	52.57	1,937	2.89	23,587,717	35,564
Arizona	0.160	yes	-----	0.84	yes	-----	3.00	yes	-----	6,166	61,147	9.92	4,616	0.75	178,705,724	30,019
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	2,811	45,541	16.20	1,581	0.56	74,058,558	26,681
California	0.200	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	36,458	318,276	8.73	45,927	1.26	1,335,386,437	36,936
Colorado	0.080	yes	-----	0.32	yes	-----	2.28	yes	-----	4,753	33,217	6.99	5,756	1.21	174,918,931	37,510
Connecticut	0.190	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,505	41,068	11.72	6,226	1.78	165,890,490	47,388
Delaware	0.160	n.a.	-----	0.97	n.a.	-----	5.46	n.a.	<25%-\$3.64/gal	853	14,238	16.68	706	0.83	31,218,334	37,088
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	18,090	642,926	35.54	35,855	1.98	604,131,000	34,001
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	9,364	156,124	16.67	795	0.08	282,321,951	30,914
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	-----	1,285	45,955	35.75	-	-	43,913,459	34,489
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,466	7,089	4.83	1,514	1.03	40,706,031	28,478
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/gal-Cook Co.	12,832	152,300	11.87	11,051	0.86	462,928,116	36,264
Indiana	0.115	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,314	37,375	5.92	10,326	1.64	195,331,932	31,173
Iowa	0.190	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	2,982	14,269	4.78	9,870	3.31	93,918,906	31,670
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	2,764	95,867	34.68	2,592	0.94	90,320,478	32,866
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	4,206	97,582	23.20	5,076	1.21	117,966,760	28,272
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	4,288	53,132	12.39	-	-	111,167,116	24,664
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	14,090	10.66	3,593	2.72	40,611,518	30,808
Maryland	0.090	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,616	27,943	4.98	1,009	0.18	234,609,327	41,972

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2006 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2005-06				Personal income for calendar year 2005	
	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	6,437	69,526	10.80	2,892	0.45	279,859,976	43,501
Michigan	0.200	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	10,096	133,284	13.20	13,219	1.31	331,348,575	32,804
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	5,167	70,938	13.73	1,557	0.30	191,175,389	37,290
Mississippi	0.430	yes	-----	0.35	yes	>14% and sparkling wine- sold through the state	GC	yes	-----	2,911	42,200	14.50	2,418	0.83	72,862,071	25,051
Missouri	0.060	yes	-----	0.30	yes	-----	2.00	yes	-----	5,843	29,543	5.06	4,125	0.71	181,066,380	31,231
Montana	0.140	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	945	23,574	24.96	1,948	2.06	27,121,828	29,015
Nebraska	0.310	yes	-----	0.95	yes	-----	3.75	yes	-----	1,768	24,819	14.04	169	0.10	57,884,623	32,923
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	2,496	38,262	15.33	-	-	86,224,092	35,744
New Hamp- shire	0.300	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,315	12,624	9.60	2,892	2.20	49,356,382	37,768
New Jersey	0.120	yes	-----	0.70	yes	-----	4.40	yes	-----	8,725	101,965	11.69	12,844	1.47	381,465,653	43,831
New Mexico	0.410	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	1,955	37,100	18.98	842	0.43	53,714,363	27,889
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	19,306	191,681	9.93	43,672	2.26	771,990,323	39,967
North Carolina	0.530	yes	-----	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	8,857	232,768	26.28	14,277	1.61	269,202,945	31,041
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	636	6,341	9.97	270	0.42	19,899,318	31,357
Ohio	0.180	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,478	91,855	8.00	29,757	2.59	365,452,937	31,860
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	3,579	74,304	20.76	5,065	1.42	106,118,631	29,948
Oregon	0.080	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,701	13,643	3.69	3,310	0.89	117,497,280	32,289
Pennsyl- vania	0.080	yes	-----	GC	yes	-----	GC	yes	-----	12,441	249,194	20.03	15,606	1.25	433,400,252	34,937
Rhode Island	0.100	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,068	11,254	10.54	153	0.14	37,923,429	35,324
South Carolina	0.770	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,321	143,034	33.10	8,713	2.02	120,123,354	28,285

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2006 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2005-06				Personal income for calendar year 2005	
	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	782	12,654	16.18	315	0.40	25,201,170	32,523
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	6,039	105,470	17.47	1,145	0.19	184,442,901	30,969
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	23,508	680,748	28.96	51,931	2.21	744,270,328	32,460
Utah	0.410	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,550	33,049	12.96	1,990	0.78	68,038,514	27,321
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	624	18,614	29.83	427	0.68	20,362,386	32,717
Virginia	0.260	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,643	160,703	21.03	10,750	1.41	283,684,554	37,503
Washing- ton	0.261	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,396	240,744	37.64	10,754	1.68	223,232,089	35,479
West Virginia	0.180	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,818	9,053	4.98	12,893	7.09	47,925,584	26,419
Wisconsin	0.060	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,557	50,782	9.14	1,431	0.26	183,948,002	33,278
Wyoming	0.020	yes	-----	GC	yes	-----	GC	yes	-----	515	1,648	3.20	-	-	18,980,862	37,305
Total 50 states	0.188**	-----	-----	0.69**	-----	-----	3.75**	-----	-----	298,817	4,925,400	16.48 ^a	406,224	1.36 ^a	10,190,203,126	34,435 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2006 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, 2005 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-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, released December 22, 2006.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2006*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 27, 2007 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						(-) Net collections to General Fund [\$]	Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					(-) Department of Commerce transfer+ [\$]	(-) Special reserve fund** [\$]	(-) Collection fees on overdue tax debts [\$]	(-) OSBM Civil Penalty & Forfeiture Fund [\$]	(-) Collection cost of fines/forfeitures [\$]						
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%	
2006-07.....	245,387,597	552,404	244,835,193	31,638,059	559,961	-	1,170	27,657	115	212,608,231	5.95%	811.95%	5.74%	5.86%	

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 Commerce 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 \$500,000 annually] are required to be credited to the Department of Commerce to be allocated to the North Carolina Wine and 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. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000.

[Effective July 1, 2007, S.L. 06-227 amended this statute to provide that \$200,000 of the net proceeds of the excise tax collected on unfortified wine be transferred to the Department of Commerce each quarter.]

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									
	1992-1993		1993-1994		1994-1995		1995-1996		1996-1997	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	1,613,603	1.01%	1,667,639	1.03%	1,620,817	0.99%	1,640,748	0.98%	1,616,633	0.93%
Wine	1,471,315	0.92%	1,526,014	0.95%	1,478,013	0.91%	1,523,813	0.91%	1,504,391	0.87%
Other	1,128	0.00%	776	0.00%	730	0.00%	635	0.00%	495	0.00%
Total license	3,086,046	1.94%	3,194,429	1.98%	3,099,560	1.90%	3,165,196	1.88%	3,121,519	1.80%
Excise tax:										
Beer excise	70,817,204	44.48%	73,692,743	45.71%	74,760,038	45.79%	76,139,438	45.30%	77,939,400	44.92%
Fortified wine excise	2,090,872	1.31%	1,894,108	1.17%	1,879,918	1.15%	1,892,250	1.13%	1,684,012	0.97%
Unfortified wine excise	5,462,170	3.43%	5,692,364	3.53%	6,050,087	3.71%	6,808,590	4.05%	7,292,528	4.20%
Liquor excise	72,134,448	45.30%	70,971,766	44.02%	71,351,719	43.70%	73,706,584	43.85%	76,862,992	44.30%
Liquor surcharge	5,632,547	3.54%	5,781,942	3.59%	6,142,225	3.76%	6,360,075	3.78%	6,608,730	3.81%
Total excise	156,137,241	98.06%	158,032,923	98.02%	160,183,987	98.10%	164,906,937	98.12%	170,387,662	98.20%
Total collections	159,223,287	100.00%	161,227,352	100.00%	163,283,547	100.00%	168,072,133	100.00%	173,509,181	100.00%
Less:										
Local distribution allocations	see note	-	see note	-	see note	-	22,451,744	13.36%	23,210,614	13.38%
Intergovernmental transfers:										
Department of Commerce transfer +	80,825	0.05%	93,735	0.06%	94,763	0.06%	102,536	0.06%	90,000	0.05%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	159,142,462	99.95%	161,133,617	99.94%	163,188,783	99.94%	145,517,853	86.58%	150,208,567	86.57%

Type of Tax	Fiscal Year									
	1997-1998		1998-1999		1999-2000		2000-2001		2001-2002	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	1,664,527	0.94%	402,450	0.22%	8,177	0.00%	1,046	0.00%	2,234	0.00%
Wine	1,553,568	0.88%	415,437	0.23%	7,482	0.00%	224	0.00%	1,770	0.00%
Other	560	0.00%	54	0.00%	-	-	-	-	-	-
Total license	3,218,655	1.81%	817,941	0.45%	15,659	0.01%	1,270	0.00%	4,004	0.00%
Excise tax:										
Beer excise	79,153,608	44.60%	82,384,631	45.12%	85,415,039	44.53%	86,281,560	43.36%	88,631,573	43.96%
Fortified wine excise	1,560,452	0.88%	1,394,901	0.76%	1,448,805	0.76%	1,371,315	0.69%	1,248,267	0.62%
Unfortified wine excise	7,404,304	4.17%	7,833,110	4.29%	8,504,894	4.43%	8,653,912	4.35%	9,341,280	4.63%
Liquor excise	79,026,733	44.53%	82,324,244	45.09%	88,220,230	45.99%	94,275,888	47.38%	93,205,147	46.23%
Liquor surcharge	7,109,308	4.01%	7,820,536	4.28%	8,213,887	4.28%	8,382,531	4.21%	9,202,685	4.56%
Total excise	174,254,405	98.19%	181,757,423	99.55%	191,802,855	99.99%	198,965,206	100.00%	201,628,952	100.00%
Total collections	177,473,060	100.00%	182,575,364	100.00%	191,818,514	100.00%	198,966,476	100.00%	201,632,956	100.00%
Less:										
Local distribution allocations	23,599,550	13.30%	24,424,343	13.38%	25,236,935	13.16%	26,092,566	13.11%	-	-
Intergovernmental transfers:										
Department of Commerce transfer +	150,000	0.08%	124,492	0.07%	209,226	0.11%	175,000	0.09%	298,180	0.15%
Special reserve fund	-	-	-	-	-	-	-	-	26,690,051	13.24%
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	153,723,510	86.62%	158,026,529	86.55%	166,372,353	86.73%	172,698,910	86.80%	174,644,725	86.62%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	799	0.00%	-	-	-	-	-	-	-	-
Wine	47	0.00%	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	846	0.00%	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%	96,152,889	41.53%	98,740,195	40.33%
Fortified wine excise	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%	1,098,362	0.47%	942,117	0.38%
Unfortified wine excise	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%	13,045,850	5.63%	13,536,924	5.53%
Liquor excise	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%	118,497,662	48.40%
Liquor surcharge	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%	13,117,126	5.36%
Total excise	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%
Total collections	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	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%	31,638,059	12.92%
Intergovernmental transfers:										
Department of Commerce transfer +	350,000	0.18%	350,000	0.17%	350,000	0.16%	440,039	0.19%	559,961	0.23%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	34,450	0.01%	27,657	0.01%
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	115	0.00%
Net collections to General Fund	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%	212,608,231	86.84%

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.

+Department of Commerce 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 \$500,000 annually] are required to be credited to the Department of Commerce to be allocated to the North Carolina Wine and 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. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000.

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-; 2006-07:\$1,170

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% (6.75% effective December 1, 2006).

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES

[G.S. 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax											
	Fortified wine excise tax				Unfortified wine excise tax				Total wine excise tax net collections	Wine license collections	State sales tax rate in effect for period	Commerce transfer [formerly credited to DOACS]
	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					
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]		
1992-93.....	2,090,872	2,090,872	-	\$.24/L	5,462,170	5,462,170	-	\$.21/L	7,553,042	1,471,315	4	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.....	1,098,362	874,707	223,655	"	13,045,850	5,605,529	7,440,322	"	14,144,213	-	"	440,039
2006-07.....	942,117	735,572	206,545	"	13,536,924	5,231,466	8,305,458	"	14,479,040	-	4.25	559,961

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 the Department of Commerce to be allocated to the North Carolina Wine and Grape Growers Council.

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%. Effective December 1, 2006, the rate decreased to 4.25%. 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 an 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

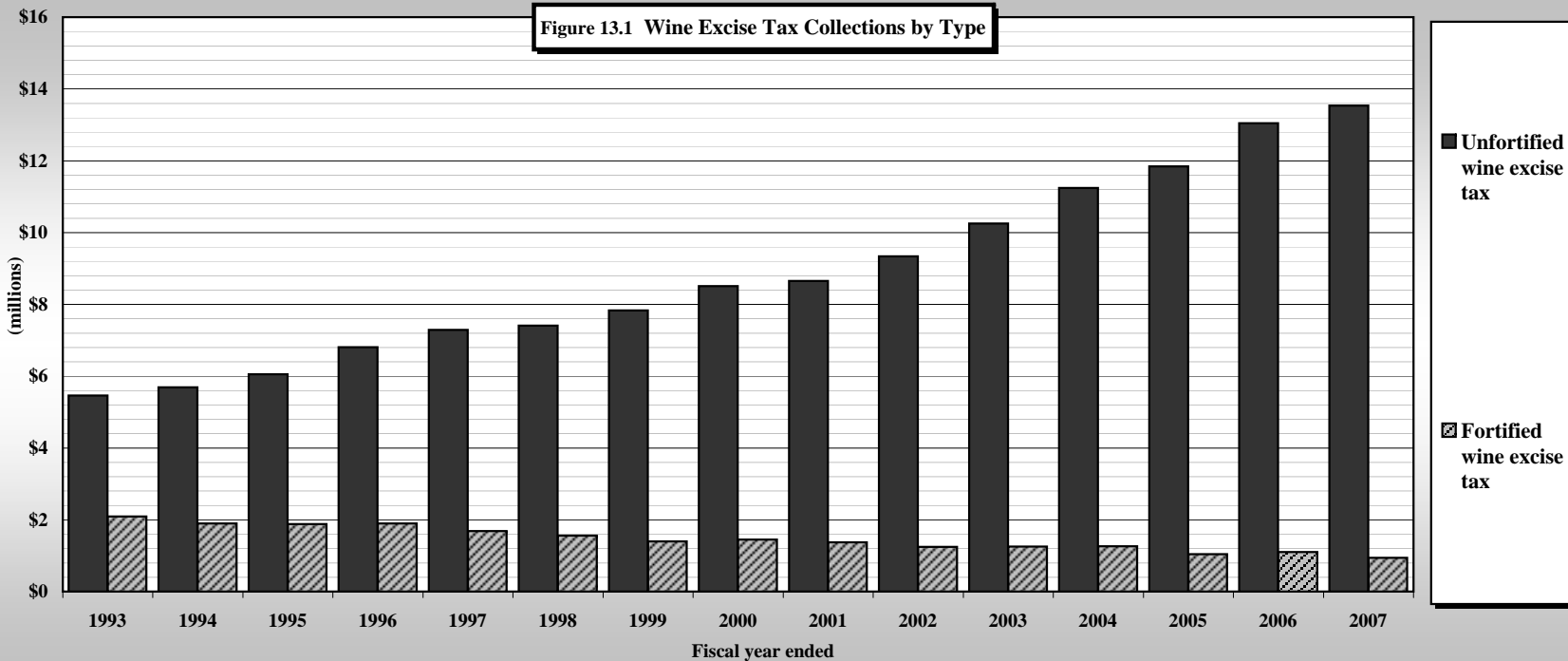
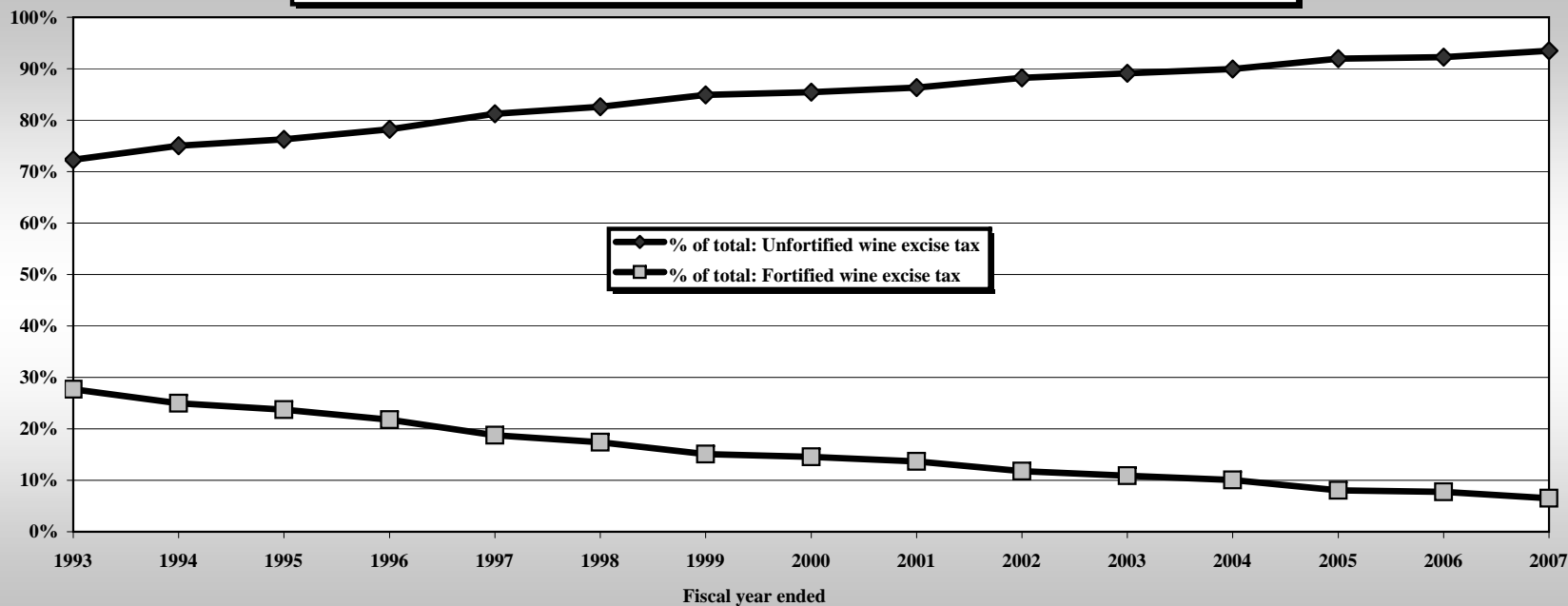


Figure 13.2 Fortified and Unfortified Wine Excise Tax Collections as a % of Total Wine Excise Tax Collections



**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 [\$]					
1992-93.....	70,817,204	70,817,204	-	1,613,603	72,134,448	28%	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.....	96,152,889	73,587,100	22,565,789	-	108,997,192	"	-	12,255,203
2006-07.....	98,740,195	75,614,138	23,126,057	-	118,497,662	"	-	13,117,126

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

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

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

On June 21, 1990, the General Assembly enacted HB 2377 (Chapter 813, 1989 Session Laws) which provided for an *appropriation* of monies to fund the distribution of the local government share of beverage taxes, alleviating the necessity for the maintenance of a special reserve account, thereby channeling the "reserve" funds into the General Fund.

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

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

Alcoholic beverage discount:

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

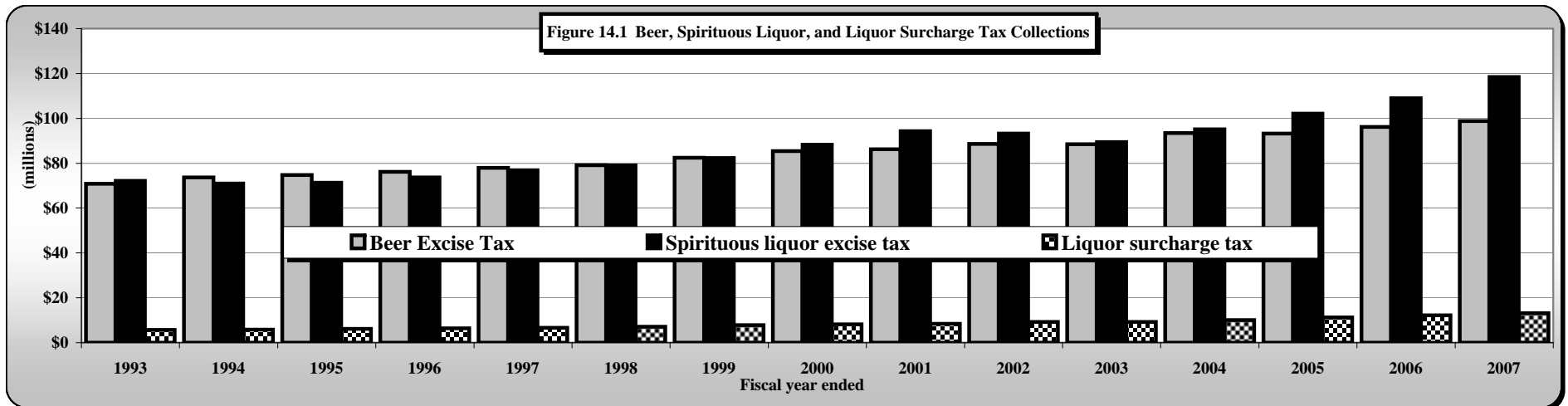


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[G.S. 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers							Net collections after transfers [\$]
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	DOR reimbursement by law enforcement agencies [\$]	Unencumbered proceeds State/local law enforcement agencies [\$]	Unencumbered proceeds General Fund non-tax revenue [\$]	
1992-93....	6,235,697	205,957	6,029,740	641	-	-	-	-	3,368,312	1,722,995	937,792
1993-94....	5,831,408	230,919	5,600,489	22,677	-	-	-	-	4,492,936	1,475,098	(390,221)
1994-95....	5,735,003	410,229	5,324,774	11,453	-	-	-	-	3,927,022	1,295,868	90,431
1995-96....	6,021,424	299,822	5,721,602	26,515	-	-	-	-	3,064,273	1,013,057	1,617,757
1996-97....	6,674,155	313,541	6,360,614	10,665	-	-	-	-	5,057,843	1,669,208	(377,102)
1997-98....	4,713,135	339,347	4,373,788	-	-	-	-	-	5,271,237	1,698,954	(2,596,403)
1998-99....	1,914,344	235,922	1,678,422	-	-	-	-	-	2,092,280	625,743	(1,039,600)
1999-00....	5,045,859	331,607	4,714,252	-	-	-	-	-	2,415,816	806,293	1,492,143
2000-01....	6,406,420	208,847	6,197,572	145,478	-	-	-	-	4,798,179	1,596,060	(342,145)
2001-02....	8,205,269	208,777	7,996,492	208,285	79,385	-	-	-	5,243,184	1,746,439	719,199
2002-03....	9,024,184	193,982	8,830,203	223,371	181,525	-	-	-	7,327,354	2,443,067	(1,345,116)
2003-04....	8,468,185	279,351	8,188,835	230,033	288,232	-	-	-	5,556,584	1,701,441	412,545
2004-05....	9,349,534	261,945	9,087,588	193,980	299,208	-	-	-	6,741,211	2,526,223	(673,034)
2005-06....	11,532,085	204,435	11,327,650	208,728	576,250	811,424	-	-	4,697,222	1,273,478	3,760,549
2006-07....	11,093,468	145,300	10,948,168	135,451	750,687	271,423	1,131	2,397,860	8,240,794	2,739,657	(3,588,835)

[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.

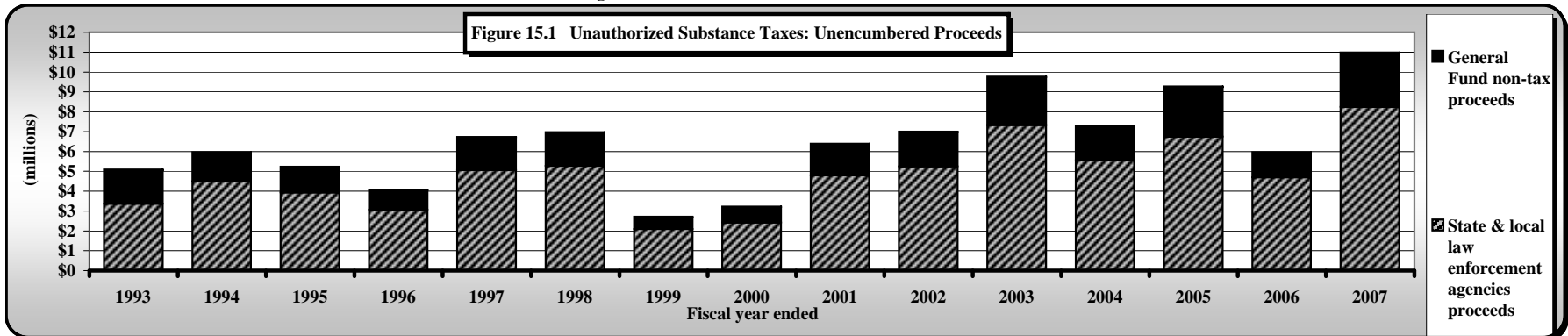


TABLE 16. FRANCHISE TAX COLLECTIONS
[G.S. 105 ARTICLE 3.]

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	(-) Collection cost of fines/ forfeitures	(-) 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																		
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]					
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	see note	-	-	-	-	-	-	-	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%	
2006-07	307,698,448	-	2,502,510	-	376,923,993	687,124,951	15,043,431	672,081,519	137,257,731	71,153	192,209	3,135,221	13,065	-	-	-	531,412,140	6.82%	-39.09%	8.66%	11.39%	

Detail may not add to totals due to rounding.

*Revised to reflect collections reclassification.

Franchise tax rates and bases:

Utility franchise tax:	Rate	Base
Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current.
Gas	-----	Effective <u>July 1, 1999</u> , sales of piped natural gas became exempt from the franchise tax, and instead, became subject to the piped natural gas excise tax.
Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission.
Sewer	6%	Gross receipts from owning or operating a public sewerage company.
Telephone	-----	Effective <u>January 1, 2002</u> , telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective <u>October 1, 2005</u>]. [6.75% effective <u>December 1, 2006</u>]
Business corporations:	\$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)	Three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) investment in tangible property in NC.
Mutual burial associations:	\$25-\$50 flat tax	Based on membership

Local (municipal) shares were not deducted from General Fund tax collections in fiscal years 1992-93 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.

Settlement Initiative

2006-07 A Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden. Franchise tax collections include \$4,518,477 attributable to this effort.

TABLE 17. PUBLIC UTILITY FRANCHISE TAX, TELECOMMUNICATIONS TAX, AND PIPED NATURAL GAS EXCISE TAX NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2006-2007
[G.S. 105 ARTICLE 3.;ARTICLE 5.; ARTICLE 5E]

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]																	
			Public Utility Franchise		Telecommunications		Piped Natural Gas Excise													
			G.S. 105-116		G.S. 105-164.4C		G.S. 105-187.41													
			Net collections+ [\$]	Municipal share [\$]	Net collections [\$]	Local 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.] [See note on authorized county participation.]	307,698,448	148,875,609	-----	-----	-----	-----												
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 connection with industry or plant operations. [0.17% rate repealed effective 10/1/07]	-----	-----	270,312,134 [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.] [See note on authorized county participation.]	<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	-----	-----	-----	-----	61,502,904	25,442,719
<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	7/ 6.75	Effective <u>December 1, 2006</u> , the tax rate applicable to gross receipts from providing telephone service decreased from 7% to 6.75% (combined general rate). Services include local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services. An amount equal to 18.03%[18.70% effective for taxes collected on/after <u>January 1, 2007</u>] of net collections less a freeze deduction adjustment is allocated to eligible municipalities based on a formula. [See note on authorized county participation.] In addition, effective for taxes collected on/after <u>January 1, 2007</u> , an amount equal to 7.7% of net collections (less supplemental PEG support) is allocated to counties and municipalities to partially replace repealed local cable television franchise taxes.	-----	-----	400,623,089 [computed]	63,054,500 [Distribution to municipalities] 14,076,191 [Distribution to counties/municipalities to partially replace local CATV franchise taxes] [see note]	-----	-----												
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	2,502,510	[State retains proceeds]	-----	-----	-----	-----												
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----	-----	-----												
Totals			310,200,958	148,875,609	670,935,223	77,130,691	61,502,904	25,442,719												

Note: HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

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
				1992-93.....	1,735,073
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%
2006-07.....	1,897,673	34	1,897,640	(69,741)	-3.54%

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.

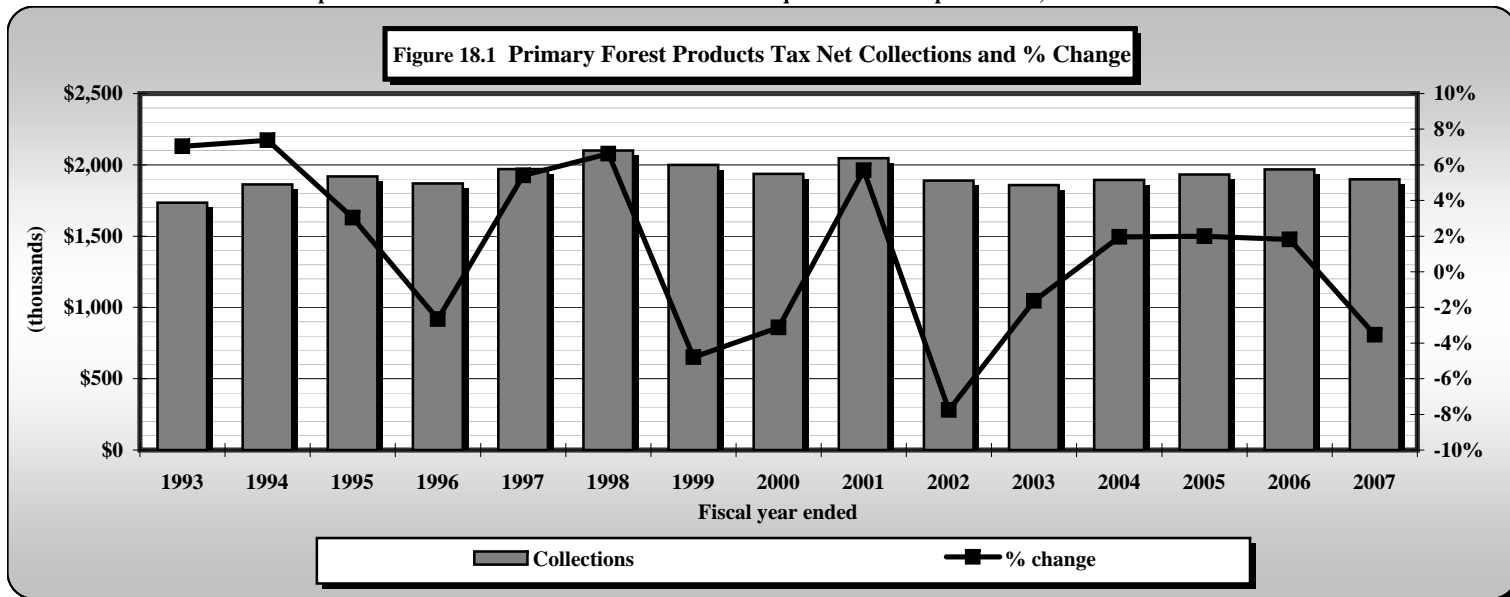


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[G.S. 113A ARTICLE 12.]

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 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
Fiscal year 2006-07									
September 30, 2006	422,395,094	211,198	134,134,528	53,654	660,154	132,031	319,580	38,350	435,232
December 31, 2006	401,284,309	200,642	160,304,402	64,122	639,778	127,956	433,090	51,971	444,690
March 31, 2007	522,922,582	261,461	148,000,461	59,200	830,838	166,168	619,066	74,288	561,117
June 30, 2007	338,582,816	169,291	140,700,801	56,280	752,839	150,568	627,374	75,285	451,424
Total.....	1,685,184,801	842,592	583,140,192	233,256	2,883,610	576,722	1,999,110	239,893	1,892,464

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 2007 income year -as of January 1, 2007- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2006 [1,000s]	State Tax Collections 2005-06											
				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	4,599	558,768	6.55%	121.50	33	2,766,239	32.43%	601.48	2,221,506	26.04%	483.04	8,529,676	1,854.67
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	670	821,664	33.07%	1,226.27	1	-	-	-	-	-	-	2,484,422	3,707.80
Arizona	6.968% [3-factor: 60-20-20 (sales-payroll-property)]	rate applicable to banks; minimum tax: \$50	6,166	890,004	7.60%	144.33	25	3,253,279	27.77%	527.59	5,189,786	44.31%	841.63	11,713,167	1,899.54
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	2,811	368,523	5.30%	131.11	32	2,012,835	28.92%	716.09	2,772,131	39.83%	986.22	6,959,438	2,475.90
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%	36,458	10,316,467	9.27%	282.97	7	51,219,823	46.00%	1,404.92	32,199,800	28.92%	883.21	111,346,857	3,054.15
Colorado	4.63% [3-factor or 2-factor of revenue and property]	rate applicable to banks	4,753	457,673	5.37%	96.28	39	4,258,944	49.97%	895.98	2,105,049	24.70%	442.85	8,522,307	1,792.90
Connecticut	7.5% or 3.1 mills/\$1 of capital holding [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: 7.5% or 4% of interest/dividends minimum tax: \$250	3,505	634,990	5.23%	181.18	15	5,777,636	47.62%	1,648.49	3,040,683	25.06%	867.57	12,131,894	3,461.50
Delaware	8.7% or minimum tax of \$5K, whichever is greater [3-factor]	banks: marginal rate decreases from 8.7% to 1.7% (brackets ranging from <=\$20 to > \$650 million in taxable income; building and loan associations taxed at 8.7%	853	295,577	10.33%	346.32	3	1,018,633	35.61%	1,193.51	-	-	-	2,860,749	3,351.88
Florida	5.5% > \$5K [3-factor with double wtd. sales factor]	rate applicable to banks	18,090	2,405,863	6.47%	132.99	31	-	-	-	20,788,525	55.88%	1,149.18	37,201,518	2,056.48
Georgia	6% [3-factor: 90-5-5 (sales-payroll-property)]	rate applicable to banks	9,364	890,732	5.23%	95.12	42	8,040,366	47.20%	858.65	5,802,913	34.07%	619.71	17,033,651	1,819.07
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor]	7.92% rate applicable to banks; capital gains taxed at 4%	1,285	148,084	3.01%	115.20	36	1,550,757	31.53%	1,206.35	2,355,316	47.89%	1,832.22	4,918,655	3,826.26
Idaho	7.6% [3-factor with double wtd. sales factor]	rate applicable to banks; minimum tax: \$20; additional tax of \$10 imposed per return	1,466	198,302	6.31%	135.22	30	1,222,569	38.90%	833.68	1,078,543	34.32%	735.47	3,142,663	2,143.02
Illinois	4.8% plus a 2.5% personal property replacement tax [1-factor sales]	rates applicable to banks	12,832	2,400,270	8.53%	187.05	13	8,635,104	30.70%	672.94	7,760,590	27.59%	604.79	28,128,749	2,192.08

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2007 income year -as of January 1, 2007- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2006 [1,000s]	State Tax Collections 2005-06											
				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								
Nebraska	5.58%>\$0; 7.81%>\$50K [1-factor sales]		1,768	262,296	6.62%	148.33	22	1,545,024	39.00%	873.72	1,409,015	35.57%	796.81	3,961,093	2,240.02
New Hampshire	8.5% plus a 0.75% tax on the enterprise base [3-factor with double wtd. sales factor]	rate applicable to banks	1,315	542,644	26.08%	412.69	2	80,931	3.89%	61.55	-	-	-	2,080,573	1,582.31
New Jersey	6.5%>\$0; 7.5%>\$50K; 9%>\$100K; or alternative minimum assessment; or fixed dollar minimum tax based on gross receipts [3-factor with double wtd. sales factor]	Banks pay franchise tax; minimum tax: \$500	8,725	2,508,428	10.09%	287.51	6	9,091,658	36.59%	1,042.08	6,853,418	27.58%	785.53	24,848,825	2,848.15
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1 million [3-factor; certain manufacturers may elect to double weight the sales factor]	rates applicable to banks	1,955	377,185	7.38%	192.97	11	1,123,954	21.99%	575.03	1,741,673	34.08%	891.06	5,110,683	2,614.70
New York	7.1% of entire income base (general business taxpayer); or alternative minimum tax base of 1.5%; or capital tax base of 1.78 mills/\$1 of allocated capital (up to \$350K for manufacturers or \$1 million for other taxpayers); or fixed dollar minimum tax based on payroll size; or \$800 if gross payroll, total receipts, and average value of gross assets are each \$1,000 or less [3-factor: 80-10-10 (receipts-payroll-property)]		19,306	4,018,199	7.37%	208.13	9	30,812,924	56.49%	1,596.01	11,263,576	20.65%	583.42	54,549,027	2,825.47
North Carolina	6.9% [3-factor with double wtd. sales factor]	rate applicable to banks	8,857	1,308,022	6.35%	147.69	23	9,467,278	45.95%	1,068.96	5,021,648	24.37%	567.00	20,602,549	2,326.26
North Dakota	2.6%>\$0; 4.1%>\$3K; 5.6%>\$8K; 6.4%>\$20K; 6.5%>\$30K [3-factor]	7% rate applicable to banks; minimum tax: \$50	636	120,113	7.41%	188.90	12	275,630	16.99%	433.47	427,487	26.36%	672.29	1,621,912	2,550.71
Ohio	Franchise tax: 50% of the greater of: 5.1%>\$0; 8.5%>\$50K [3-factor with triple wtd. sales factor]	Banks: 13 mills of net worth 4 mills multiplied by net worth up to \$150K; or fixed dollar minimum tax of \$50 or \$1,000 for larger corporations	11,478	1,102,351	4.47%	96.04	40	9,859,712	40.02%	859.01	7,733,133	31.39%	673.73	24,636,910	2,146.45
Commercial activity tax (CAT) on gross receipts: \$150K - \$1 million: \$150 plus 0.26% multiplied by: 40% (1/1/07-3/31/07) and 60% (4/1/07-12/31/07) [Beginning in tax year 2006, the franchise tax is phased out (excludes financial institutions) at 20% per year over five years.]															
Oklahoma	6% [3-factor; corporations meeting investment criteria allowed to double weight the sales factor]	rate applicable to banks	3,579	231,206	2.97%	64.60	45	2,658,272	34.15%	742.70	1,799,947	23.12%	502.89	7,784,453	2,174.91

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2007 income year -as of January 1, 2007- [apportionment formula]	Special rates or notes	Pop-ulation 7/1/2006 [1,000s]	State Tax Collections 2005-06											
				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														
Oregon	6.6%	rate applicable to banks; minimum tax: \$10	3,701	438,255	5.77%	118.42	34	5,416,466	71.36%	1,463.61	-	-	-	7,590,306	2,051.01
	[1-factor sales]														
Pennsylvania	9.99%		12,441	2,116,954	7.29%	170.16	16	9,021,917	31.06%	725.20	8,403,283	28.93%	675.47	29,050,577	2,335.14
	[3-factor: 70-15-15 (sales-payroll-property)]														
Rhode Island	9%	rate applicable to banks; alternative tax is \$2.50/\$10K of capital stock or \$500 min. tax	1,068	169,865	6.20%	159.11	19	1,019,482	37.18%	954.92	854,257	31.16%	800.16	2,741,734	2,568.10
	[3-factor]														
South Carolina	5%	4.5% rate applicable to banks; 6% rate applicable to savings & loans	4,321	296,753	3.82%	68.67	44	2,727,251	35.15%	631.13	3,186,306	41.06%	737.36	7,759,797	1,795.73
	[3-factor with double wtd. sales factor for dealers in tpp; others subject to 1-factor gross receipts formula; manufacturers subject to 1-factor sales formula]														
South Dakota	[applies to banks only]	6%-0.25% on a bank's net income no state income tax	782	61,865	5.23%	79.12	43	-	-	-	679,162	57.46%	868.58	1,182,027	1,511.70
	[3-factor]														
Tennessee	6.5%	rate applicable to banks	6,039	928,349	8.72%	153.73	20	192,764	1.81%	31.92	6,451,838	60.58%	1,068.40	10,650,350	1,763.65
	[3-factor with double wtd. sales factor]														
Utah	5%	rate applicable to banks; minimum tax: \$100	2,550	348,129	6.38%	136.52	29	2,277,478	41.72%	893.11	1,890,793	34.64%	741.47	5,459,091	2,140.77
	[3-factor/double wtd sales]														
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K	rates applicable to banks; minimum tax: \$250	624	86,083	3.58%	137.97	27	542,012	22.52%	868.74	326,055	13.55%	522.60	2,406,661	3,857.40
	[3-factor with double wtd. sales factor]														
Virginia	6%	rate applicable to banks; state and national banks subject to the franchise tax on net capital are exempt from the income tax	7,643	863,320	5.02%	112.96	37	9,073,077	52.77%	1,187.13	3,263,647	18.98%	427.02	17,192,007	2,249.41
	[3-factor with double wtd. sales factor]														
West Virginia	8.75%	rate applicable to banks	1,818	533,027	11.69%	293.12	4	1,297,720	28.47%	713.63	1,125,766	24.70%	619.07	4,558,219	2,506.62
	[3-factor with double wtd. sales factor]														
Wisconsin	7.9%	rate applicable to banks	5,557	808,200	5.86%	145.45	24	5,906,515	42.82%	1,062.99	4,127,972	29.92%	742.91	13,795,044	2,482.68
	[3-factor: 80-10-10 (sales-payroll-property)]														
Total 46 states			265,903	47,392,347	7.35%^a	178.23^a	-	244,370,415	37.88%^a	919.02^a	194,411,123	30.14%^a	731.14^a	645,056,913	2,425.91^a

Detail may not add to totals due to rounding.

This table compares the basic corporate income tax rate(s) generally applicable for the states that levy a tax on corporate income, but does not attempt to address alternate taxable income computational methods or exceptional provisions and circumstances specific to certain corporate entities. Additional business franchise taxes, alternative minimum taxes, and surcharges may apply. 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, 2006 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 \$14,823,275 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-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, December 22, 2006 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2006.*; 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		Total gross collections [\$]	Refunds [\$]	Corporate Income Tax Net Collections Before & After Reimbursements, Transfers										Net collections to General Fund [\$]	Year-over-year % change			
					State aid/reimbursements paid to local governments to replace revenue lost due to law changes			Intergovernmental and inter-fund transfers					Income tax collections	Income tax refunds		Net collections before transfers	Amount to General Fund		
	Net collections before state aid/transfer deductions [\$]	Exclusion of inventories [\$]			Homestead Exemption for elderly/disabled [\$]	Food stamp purchases [\$]	Public School Building Capital Fund [\$]	Critical School Facility Needs Fund [\$]	Other/ collection cost of fines/forfeitures [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Forfeiture Fund [\$]	(-)						(-)	
1992-93..	621,417,691	144,558,506	765,976,197	55,318,669	710,657,528	190,174,078	7,890,753	6,406,639	32,340,599	10,000,000	33,996,932	-	-	429,848,526	8.11%	-14.46%	10.37%	-29.09%	
1993-94..	653,642,876	147,015,128	800,658,004	63,397,997	737,260,007	190,174,078	7,890,753	6,406,639	34,972,492	10,000,000	19,385	-	-	487,796,660	4.53%	14.61%	3.74%	13.48%	
1994-95..	761,727,732	201,485,093	963,212,825	57,202,958	906,009,866	190,174,078	7,890,753	6,406,639	42,146,058	10,000,000	2,500	-	-	649,389,838	20.30%	-9.77%	22.89%	33.13%	
1995-96..	761,517,294	226,295,943	987,813,237	48,534,528	939,278,709	190,174,078	7,890,753	6,406,639	50,966,964	10,000,000	2,500	-	-	673,837,774	2.55%	-15.15%	3.67%	3.76%	
1996-97..	878,015,906	207,128,713	1,085,144,619	104,072,444	981,072,175	190,174,088	7,890,753	6,406,639	48,850,120	10,000,000	-	-	-	717,750,574	9.85%	114.43%	4.45%	6.52%	
1997-98..	892,867,397	176,629,904	1,069,497,301	99,356,000	970,141,301	190,174,088	10,637,640	6,406,639	56,584,377	10,000,000	-	-	-	696,338,557	-1.44%	-4.53%	-1.11%	-2.98%	
1998-99..	973,701,900	250,091,221	1,223,793,121	95,209,963	1,128,583,158	190,174,088	10,628,279	6,406,639	62,864,482	10,000,000	-	-	-	848,509,669	14.43%	-4.17%	16.33%	21.85%	
1999-00..	1,028,634,542	247,902,830	1,276,537,372	171,375,542	1,105,161,830	190,174,088	7,890,753	6,406,639	79,448,377	10,000,000	(92,000,000)	-	-	903,241,974	4.31%	80.00%	-2.08%	6.45%	
2000-01..	864,206,947	165,320,475	1,029,527,422	213,892,230	815,635,192	95,087,044	7,890,753	6,406,639	48,848,625	10,000,000	187,087,044	-	-	460,315,086	-19.35%	24.81%	-26.20%	-49.04%	
2001-02..	705,907,394	193,243,109	899,150,503	230,798,827	668,351,676	190,174,088	see note	6,406,639	44,330,291	10,000,000	7,890,752	227,363	-	409,322,540	-12.66%	7.90%	-18.06%	-11.08%	
2002-03..	836,870,149	201,623,125	1,038,493,274	139,974,050	898,519,224	-	-	-	-	-	57,869,430	149,970	-	840,499,824	15.50%	-39.35%	34.44%	105.34%	
2003-04..	795,950,527	228,453,041	1,024,403,568	187,050,344	837,353,223	-	-	-	57,620,230	2,500,000	-	268,146	-	776,964,847	-1.36%	33.63%	-6.81%	-7.56%	
2004-05..	938,893,681	476,478,614	1,415,372,295	143,239,920	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%	
2006-07..	1,216,393,456	533,684,069	1,750,077,525	184,386,550	1,565,690,975	-	-	-	109,167,598	-	20,657	146,701	4,956,822	1,451,399,198	21.01%	33.62%	19.68%	20.54%	

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	Fiscal year	DOR	DOC
2002-03	\$40,875	\$13,625	2006-07	\$194,250	\$64,750
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.

2006-07 Collections include \$101,488,902 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

Figure 21.1 Corporate Income Tax Collections

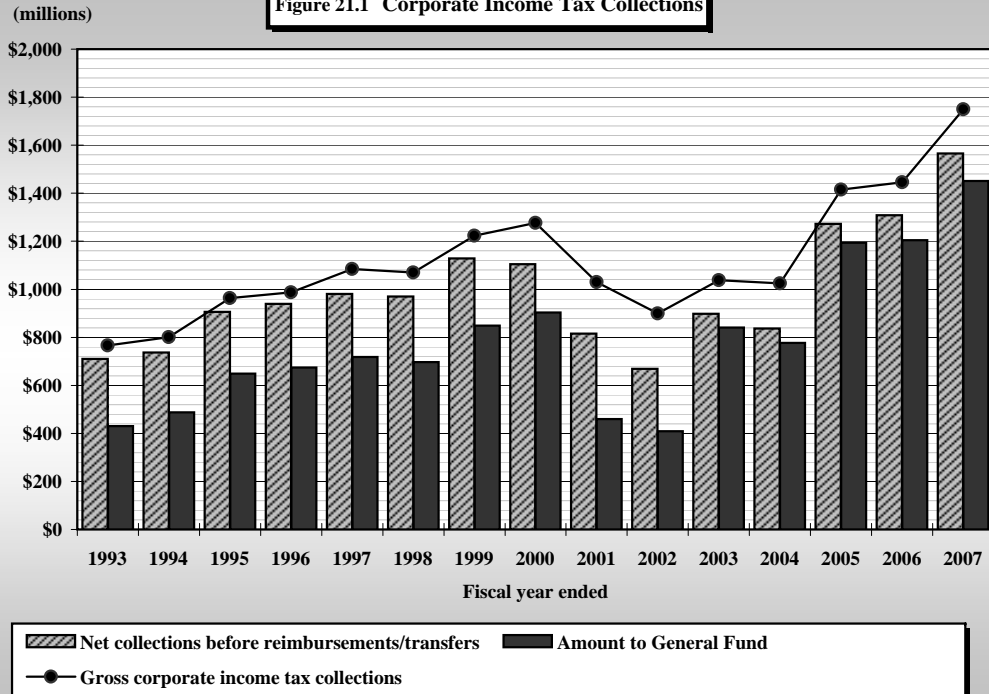


Figure 21.2 Gross Corporate Income Tax Collections by Type

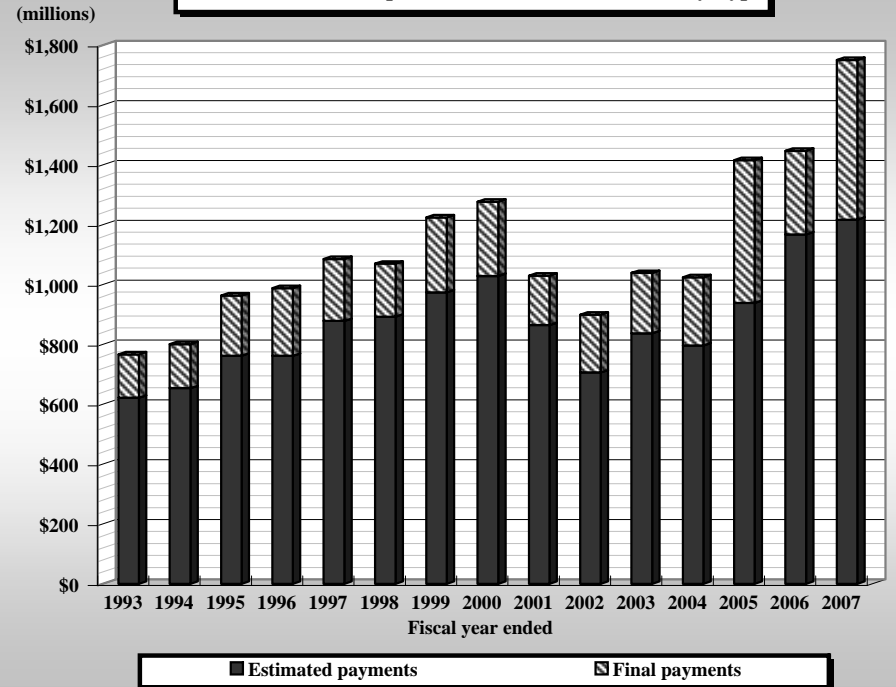


Figure 21.3 Growth Patterns of Corporate Income Tax Collections

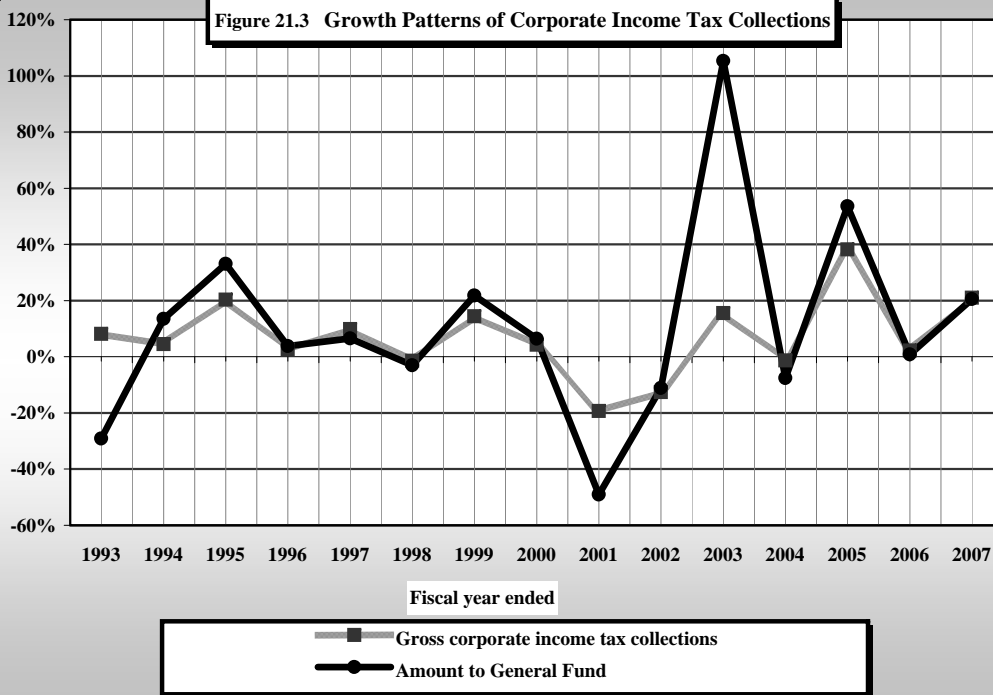


Figure 21.4 Corporate Income Tax Refunds and % Change

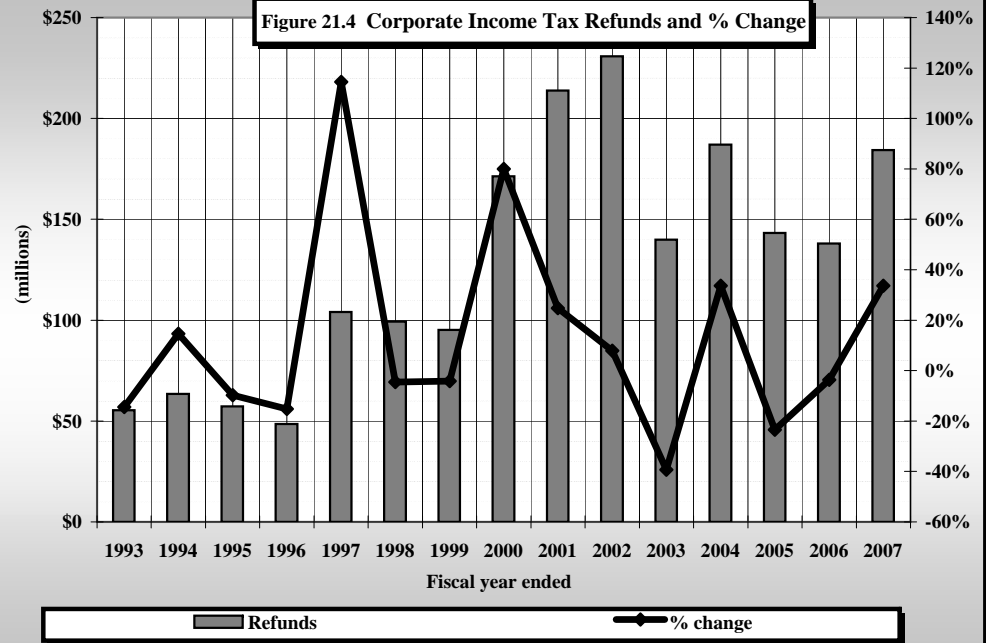


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		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	4,599	2,766,239	601.48	36	134,736,150	29,623	2.05%	36
Arizona	no	1/1/07	Fed AGI	2.59%>\$0; 2.88%>\$10K; 3.36%>\$25K; 4.24%>\$50K; 4.54%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$4,373	\$8,745	\$2,100	\$4,200	\$2,300	6,166	3,253,279	527.59	39	178,705,724	30,019	1.82%	39
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,699; 3.5% >\$7,399; 4.5%>\$11,099; 6%>\$18,599; 7%>\$30,999 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,811	2,012,835	716.09	29	74,058,558	26,681	2.72%	17
California	no	1/1/05	Fed AGI	1%>\$0; 2%>\$6,827; 4%>\$16,185; 6%>\$25,544; 8%>\$35,460; 9.3%>\$44,814; additional 1% tax >\$1M for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$13,654-\$89,628; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$13,662-\$61,000; add'l 1% tax>\$1M [community property state]	\$3,516	\$7,032	\$94	\$188	\$294	36,458	51,219,823	1,404.92	5	1,335,386,437	36,936	3.84%	3
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,753	4,258,944	895.98	16	174,918,931	37,510	2.43%	29
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K [applicable for S, MFS] HH: same rates apply; upper range, \$16K MFJ: same rates apply; upper range, \$20K [Exemption amounts are based on state AGI and are phased out for higher income taxpayers]	-	-	\$12,750	\$24,000	-	3,505	5,777,636	1,648.49	1	165,890,490	47,388	3.48%	8
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	853	1,018,633	1,193.51	8	31,218,334	37,088	3.26%	11
Georgia	no	1/1/07	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	9,364	8,040,366	858.65	22	282,321,951	30,914	2.85%	15

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		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	12/31/06	Fed AGI	1.4%>\$0; 3.2%>\$2,400; 5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14,400; 7.2%>\$19,200; 7.6%>\$24,000; 7.9%>\$36,000; 8.25%>\$48,000 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3,600-\$72K MFJ: same rates apply to income bracket ranges \$4,800-\$96K	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,285	1,550,757	1,206.35	7	43,913,459	34,489	3.53%	6
Idaho	no	1/1/07	Fed TI	1.6%>\$0; 3.6%>\$1,236; 4.1%>\$2,473; 5.1%>\$3,709; 6.1%>\$4,946; 7.1%>\$6,183; 7.4%>\$9,275; 7.8%>\$24,735 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,473-\$49,471 [community property state]	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	1,466	1,222,569	833.68	23	40,706,031	28,478	3.00%	14
Illinois	no	Current	Fed AGI	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,832	8,635,104	672.94	33	462,928,116	36,264	1.87%	38
Indiana	no	1/1/07	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,500	6,314	4,381,548	693.99	31	195,331,932	31,173	2.24%	33
Iowa	yes	1/1/07	Fed AGI	0.36 %>\$0; 0.72%>\$1,343; 2.43%>\$2,686; 4.5%>\$5,372; 6.12%>\$12,087; 6.48%>\$20,145; 6.8%>\$26,860; 7.92%>\$40,290; 8.98%>\$60,435 [applicable for S, HH, MFJ, MFS]	\$1,700	\$4,200	\$40 [tc]	\$80 [tc]	\$40 [tc]	2,982	2,413,775	809.43	25	93,918,906	31,670	2.57%	25
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	2,764	2,401,128	868.69	20	90,320,478	32,866	2.66%	22
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS] FSTC based on MGI/family size available for qualifying taxpayers	\$2,050	\$2,050	\$20 [tc]	\$40 [tc]	\$20 [tc]	4,206	2,918,536	693.89	32	117,966,760	28,272	2.47%	28
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	4,288	2,501,120	583.32	37	111,167,116	24,664	2.25%	32
Maine	no	12/31/05	Fed AGI	2%>\$0; 4.5%>\$4,749; 7%>\$9,449; 8.5%>\$18,949 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,149-\$28,449 MFJ: same rates apply to income bracket ranges \$9,499-\$37,949	\$5,350	\$8,900	\$2,850	\$5,700	\$2,850	1,322	1,368,927	1,035.83	14	40,611,518	30,808	3.37%	9
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	5,616	6,151,365	1,095.38	10	234,609,327	41,972	2.62%	24

*[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 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006				Personal income calendar year 2005		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					
												[\$]						
Massachusetts	no	Current	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$4,125	\$8,250	\$1,000	6,437	10,483,437	1,628.57	2	279,859,976	43,501	3.75%	4	
Michigan	no	Current [optional 1/1/1999]	Fed AGI	3.9% of FAGI with modification [4.35% effective on/after 10/1/07]	-	-	\$3,400	\$6,800	\$3,400	10,096	6,226,304	616.73	35	331,348,575	32,804	1.88%	37	
Minnesota	no	12/31/06	Fed TI	5.35%>\$0; 7.05%>\$21,310; 7.85%>\$69,990 [applicable for S] HH: same rates apply to income bracket ranges \$26,230-\$105,410 MFJ: same rates apply to income bracket ranges \$31,150-\$123,750 MFS: same rates apply to income bracket ranges \$15,580-\$61,880	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	5,167	6,862,953	1,328.20	6	191,175,389	37,290	3.59%	5	
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,911	1,254,733	431.10	41	72,862,071	25,051	1.72%	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]	\$5,350	\$10,700	\$2,100	\$4,200	\$1,200	5,843	4,491,428	768.72	26	181,066,380	31,231	2.48%	27	
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,499; 3%>\$4,399; 4%>\$6,599; 5%>\$8,999; 6%>\$11,599; 6.9%>\$14,899 [applicable for S, HH, MFJ, MFS]	\$3,810*	\$7,620*	\$2,040	\$4,080	\$2,040	945	768,911	813.98	24	27,121,828	29,015	2.84%	16	
Nebraska	no	2/14/07	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17,500; 6.84%>\$27K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K	\$5,350	\$10,700	\$111	\$222	\$111	1,768	1,545,024	873.72	18	57,884,623	32,923	2.67%	21	
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,315	80,931	61.55	42	49,356,382	37,768	0.16%	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	8,725	9,091,658	1,042.08	13	381,465,653	43,831	2.38%	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	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	1,955	1,123,954	575.03	38	53,714,363	27,889	2.09%	34	

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		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	\$15,000	-	-	\$1,000	19,306	30,812,924	1,596.01	3	771,990,323	39,967	3.99%	2
North Carolina	no	1/1/07	Fed TI	6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8%>\$200K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8%>\$100K (MFS)	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	8,857	9,467,278	1,068.96	11	269,202,945	31,041	3.52%	7
				*[\$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%>\$31,850; 4.34%>\$77,100; 5.04%>\$160,850; 5.54%>\$349,700 [applicable for S] HH: same rates apply to income bracket ranges \$42,650-\$349,700 MFJ: same rates apply to income bracket ranges \$53,200-\$349,700 MFS: same rates apply to income bracket ranges \$26,600-\$174,850 [personal exemption/deduction amounts as allowed by IRC]	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	636	275,630	433.47	40	19,899,318	31,357	1.39%	41
Ohio	no	Current	Fed AGI	0.649%>\$0; 1.299%>\$5K; 2.598%>\$10K; 3.247%>\$15K; 3.895%>\$20K; 4.546%>\$40K; 5.194%>\$80K; 6.031%>\$100K; 6.555%>\$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]	-	-	\$1,450	\$2,900	\$1,450	11,478	9,859,712	859.01	21	365,452,937	31,860	2.70%	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; 5.65%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$2,750	\$5,500	\$1,000	\$2,000	\$1,000	3,579	2,658,272	742.70	27	106,118,631	29,948	2.51%	26
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,850; 9%>\$7,150 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$5,700-\$14,300	\$1,825	\$3,650	\$165	\$330	\$165	3,701	5,416,466	1,463.61	4	117,497,280	32,289	4.61%	1
				[tc] [tc] [tc]													
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,441	9,021,917	725.20	28	433,400,252	34,937	2.08%	35

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2007 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2007 income year					Population as of 7/1/2006 [1,000s]	Individual income tax collections fiscal year 2006			Personal income calendar year 2005		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				
Rhode Island	no	6/3/01	Fed AGI	3.75%>\$0; 7%>\$31,850; 7.75%>\$77,100; 9%>\$160,850; 9.9%>\$349,700 [applicable for S] HH: same rates apply to income bracket ranges \$42,650-\$349,700 MFJ: same rates apply to income bracket ranges \$53,150-\$349,700 MFS: same rates apply to income bracket ranges \$26,575-\$174,850 [Effective for the 2007 tax year, taxpayers may elect to compute income tax liability based on the graduated rate schedule or an alternative flat rate = 7.5%.]	\$5,350	\$8,900	\$3,400	\$6,800	\$3,400	1,068	1,019,482	954.92	15	37,923,429	35,324	2.69%	20
South Carolina	no	12/31/06	Fed TI	3%>\$2,630; 4%>\$5,260; 5%>\$7,890; 6%>\$10,520; 7%>\$13,150 [applicable for S, HH, MFJ, MFS]	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	4,321	2,727,251	631.13	34	120,123,354	28,285	2.27%	31
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,039	192,764	31.92	43	184,442,901	30,969	0.10%	43
Utah	yes+	Current	Fed TI	2.3%>\$0; 3.3%>\$1K; 4.2%>\$2K; 5.2%>\$3K; 6%>\$4K; 6.98%>\$5,500 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$11K or 5.35% of AGI with limited deductions	\$5,350	\$10,700	\$2,550*	\$5,100*	\$2,550*	2,550	2,277,478	893.11	17	68,038,514	27,321	3.35%	10
Vermont	no	1/1/06	Fed TI	3.6%>\$0; 7.2%>\$31,850; 8.5%>\$77,100; 9%>\$160,850; 9.5%>\$349,700 [applicable for S] HH: same rates apply to income bracket ranges \$42,650-\$349,700 MFJ: same rates apply to income bracket ranges \$53,150-\$349,700 MFS: same rates apply to income bracket ranges \$26,575-\$174,850	\$5,350	\$10,700	\$3,400	\$6,800	\$3,400	624	542,012	868.74	19	20,362,386	32,717	2.66%	22
Virginia	no	12/31/06	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	7,643	9,073,077	1,187.13	9	283,684,554	37,503	3.20%	13
West Virginia	no	1/1/07	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	1,818	1,297,720	713.63	30	47,925,584	26,419	2.71%	18
Wisconsin	no	12/31/06	Fed AGI	4.6%>\$0; 6.15%>\$9,510; 6.50% >\$19,020; 6.75%>\$142,650 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$12,680-\$190,210 MFS: same rates apply to income bracket ranges \$6,340-\$95,100 [community property state]	\$8,790	\$15,830	\$700	\$1,400	\$700	5,557	5,906,515	1,062.99	12	183,948,002	33,278	3.21%	12
Total 43 states										246,361	244,370,415	991.92 ^a	-	8,464,575,868	34,609 ^a	2.89% ^a	-

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not attempt to address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as personal property replacement, alternative minimum, or single business may apply.

Per capita tax collection amounts are computations based on July 1, 2006 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, 2005 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-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, December 22, 2006 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2006*.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, March 27, 2007 release.

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

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2005
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	30.83%	69.17%	Missouri	31.91%	68.09%
Arizona	38.60%	61.40%	Montana	31.12%	68.88%
Arkansas	24.96%	75.04%	Nebraska	31.02%	68.98%
California	39.94%	60.06%	New Hampshire	36.56%	63.44%
Colorado	42.31%	57.69%	New Jersey	45.23%	54.77%
Connecticut	44.97%	55.03%	New Mexico	26.90%	73.10%
Delaware	37.17%	62.83%	New York	38.80%	61.20%
Georgia	39.61%	60.39%	*North Carolina	36.50%	63.50%
Hawaii	33.50%	66.50%	North Dakota	19.00%	81.00%
Idaho	35.34%	64.66%	Ohio	34.57%	65.43%
Illinois	36.57%	63.43%	Oklahoma	30.74%	69.26%
Indiana	30.91%	69.09%	Oregon	41.84%	58.16%
Iowa	31.90%	68.10%	Pennsylvania	32.36%	67.64%
Kansas	31.31%	68.69%	Rhode Island	38.16%	61.84%
Kentucky	31.13%	68.87%	South Carolina	32.96%	67.04%
Louisiana	26.19%	73.81%	Tennessee	25.84%	74.16%
Maine	31.68%	68.32%	Utah	40.44%	59.56%
Maryland	50.03%	49.97%	Vermont	30.61%	69.39%
Massachusetts	41.77%	58.23%	Virginia	41.13%	58.87%
Michigan	37.15%	62.85%	West Virginia	18.02%	81.98%
Minnesota	42.26%	57.74%	Wisconsin	38.61%	61.39%
Mississippi	26.48%	73.52%	United States	35.61%	64.39%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2005 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

*North Carolina taxable income is taxable income as calculated for federal income tax purposes, with certain adjustments. North Carolina allows a basic standard deduction that does not include the cost-of-living adjustment permitted under federal law so the adjustment amount must be added back to taxable income. If the taxpayer chooses to itemize deductions on the federal return, the amount of state and local income taxes or general sales taxes deducted on the federal return must be added back to federal taxable income on the state return to derive North Carolina taxable income. The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions.

Source: IRS Statistics of Income Bulletin Spring 2007, Volume 26, Number 4, Selected Historical and Other Data, Table 2

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
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%
2006-07.....	12,244,865,726	1,641,132,291	10,603,733,434	334,549	-	33,492,179	14,782,775	47,157,401	10,507,966,531	10.70%	3.81%	11.85%	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%
	\$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	\$ Value				
Married filing jointly	\$600				
Qualifying widow(er)	\$600				
Head of household	\$750				
Single	\$750				
Married filing separately	\$600				
		\$120,000	8.25% *	7.75%	7%
Head of household		\$0	\$17,000	6%	6%
		\$17,000	\$80,000	7%	7%
		\$80,000	\$160,000	7.75%	7.75%
		\$160,000		8.25% *	7.75%
Single		\$0	\$12,750	6%	6%
		\$12,750	\$60,000	7%	7%
		\$60,000	\$120,000	7.75%	7.75%
		\$120,000		8.25% *	7.75%
Married filing separately		\$0	\$10,625	6%	6%
		\$10,625	\$50,000	7%	7%
		\$50,000	\$100,000	7.75%	7.75%
		\$100,000		8.25% *	7.75%

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.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

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

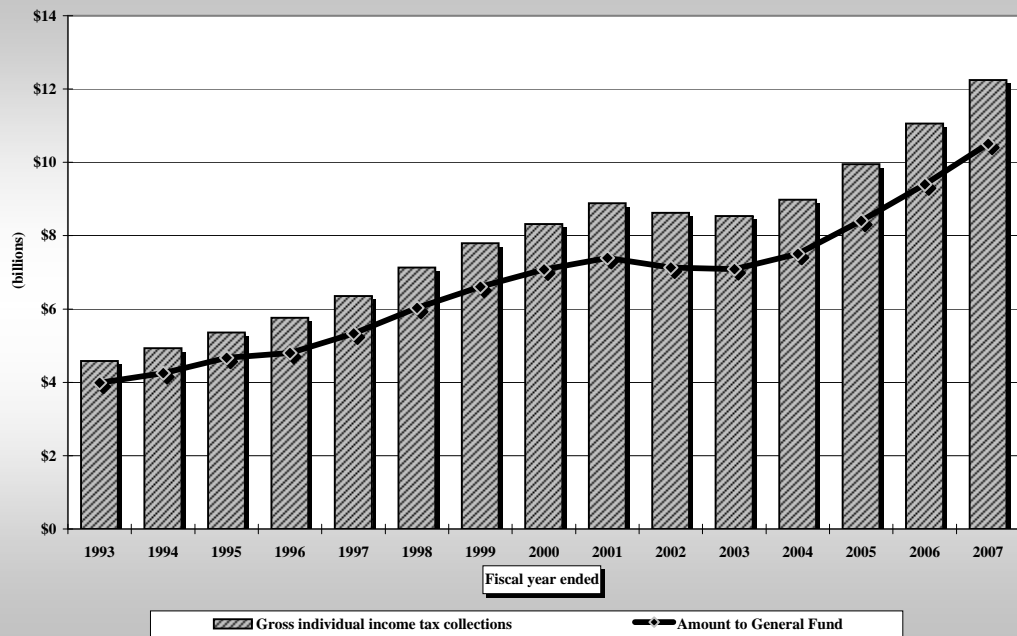


Figure 23.2 Growth Patterns of Individual Income Tax Collections

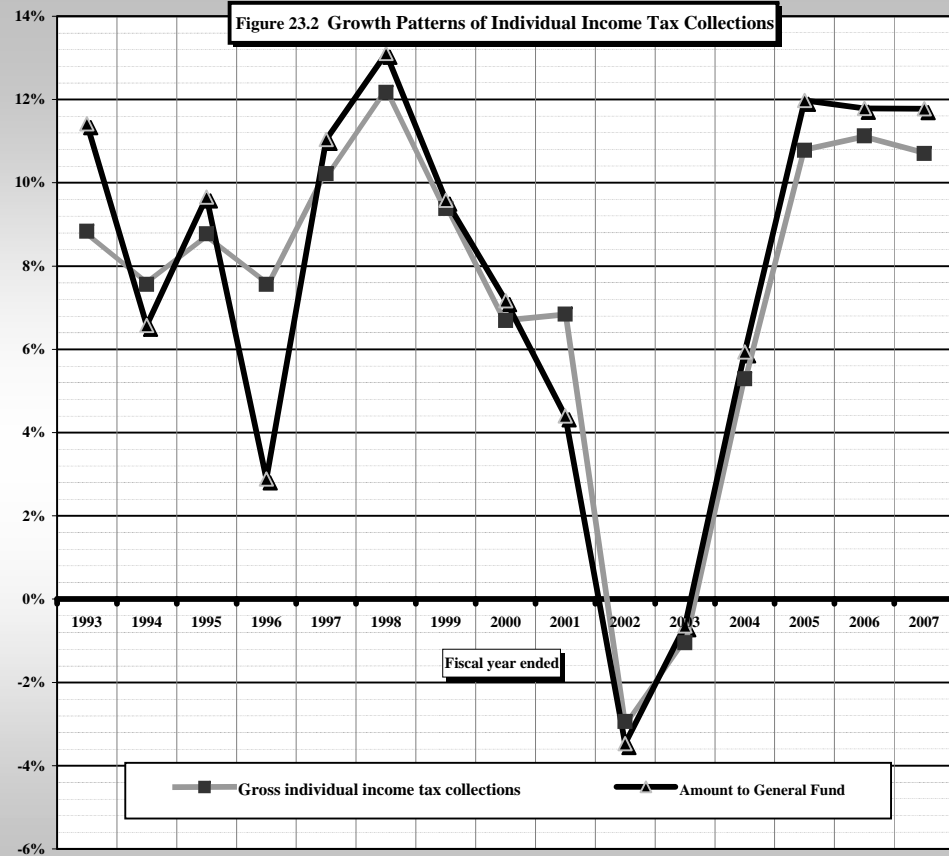


Figure 23.3 Individual Income Tax Refunds and % Change

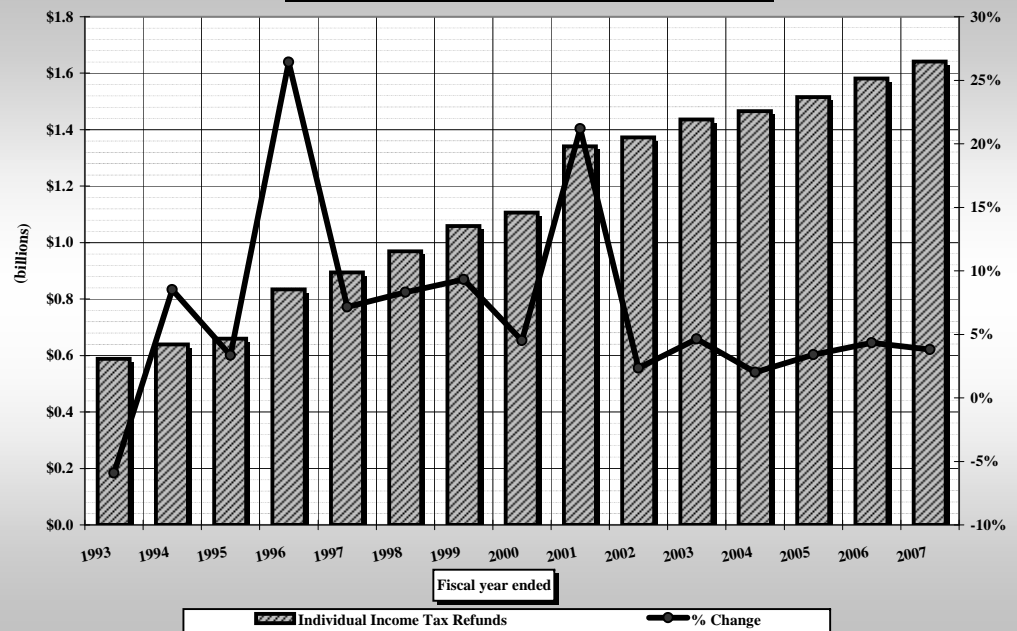


Figure 23.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

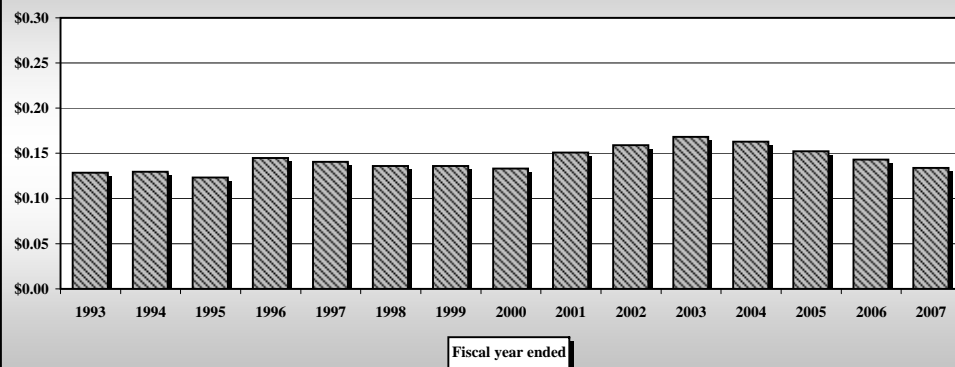


TABLE 24 . GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2006-07.....	214,168,684	1.7%	1.8%	869,063,049	7.1%	7.8%	7,778,483,800	63.5%	7.9%	1,412,771,164	11.5%	11.2%	1,970,379,029	16.1%	25.9%	12,244,865,726	10.7%

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.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

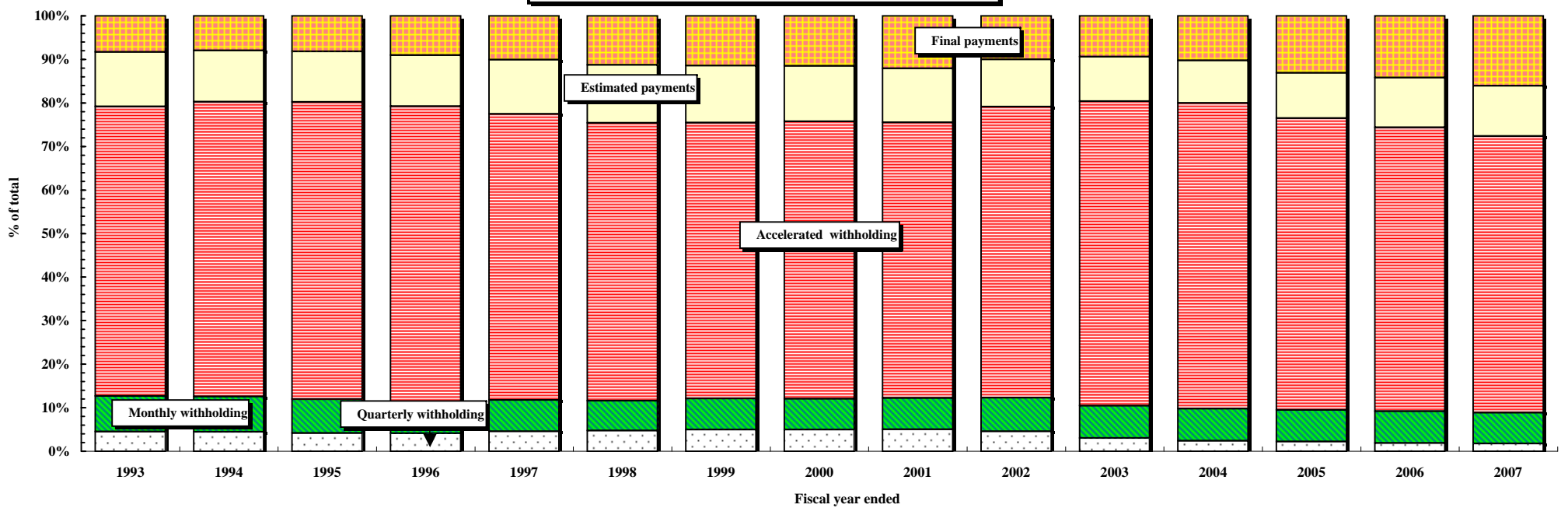


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

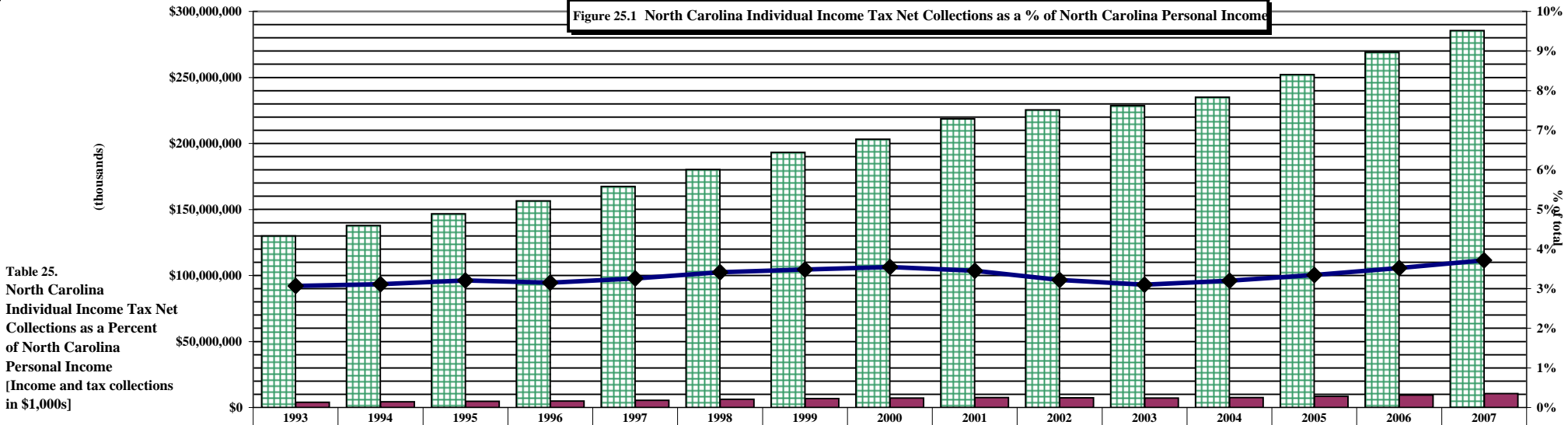


Table 25. North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income [Income and tax collections in \$1,000s]

	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
North Carolina personal income	129,957,195	137,864,707	146,620,116	156,407,339	167,416,478	180,163,072	193,222,654	203,186,797	218,668,022	225,395,011	228,684,499	234,983,485	252,253,409	269,202,945	285,477,449
Individual income tax net collections	3,992,430	4,288,527	4,699,443	4,929,946	5,459,173	6,157,981	6,735,884	7,209,670	7,544,481	7,251,602	7,097,459	7,519,618	8,438,333	9,480,353	10,603,733
% of total	3.07%	3.11%	3.21%	3.15%	3.26%	3.42%	3.49%	3.55%	3.45%	3.22%	3.10%	3.20%	3.35%	3.52%	3.71%

[Personal income is for calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]
 Source of personal income data: Bureau of Economic Analysis, Table SAI-3, released March 2007.

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 [\$]
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
2005.....	-	-	19,031	278,495	516,454	516,454	380,484	1,141,452	July 1, 2006	-	-
2006.....	-	-	21,980	383,377	515,533	1,546,599	423,485	1,270,455	July 1, 2007	-	-

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

[Effective for taxable years beginning on or after January 1, 2006, the designated amount increased. 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 was repealed.]

Attorneys were 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 was paid. The contribution was 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 7/1/2007 [%]	Local maximum sales tax rate as of 7/1/2007* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2006 [1,000s]	General sales tax collections fiscal year 2006**			Per capita collections per 1 cent of tax + [\$]	Personal income 2005		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2006		
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]	Rank
								Amount [\$]	Rank								
Alabama.....	4	8	T	E	T	4,599	2,221,506	483.04	43	120.76	134,736,150	29,623	1.65%	39	2,766,239	601.48	
Arizona.....	5.6	5.125	E	E	T	6,166	5,189,786	841.63	15	150.29	178,705,724	30,019	2.90%	11	3,253,279	527.59	
Arkansas.....	6	5.5	T	E	T	2,811	2,772,131	986.22	8	164.37	74,058,558	26,681	3.74%	4	2,012,835	716.09	
California.....	6.25	2.5	E	E	T	36,458	32,199,800	883.21	10	141.31	1,335,386,437	36,936	2.41%	21	51,219,823	1,404.92	
Colorado.....	2.9	7	E	E	T	4,753	2,105,049	442.85	44	152.71	174,918,931	37,510	1.20%	44	4,258,944	895.98	
Connecticut.....	6	-	E	E	E	3,505	3,040,683	867.57	12	144.60	165,890,490	47,388	1.83%	34	5,777,636	1,648.49	
Florida.....	6	1.5	E	E	E	18,090	20,788,525	1,149.18	5	191.53	604,131,000	34,001	3.44%	7	-	-	
Georgia.....	4	3	E [2]	E	T	9,364	5,802,913	619.71	33	154.93	282,321,951	30,914	2.06%	30	8,040,366	858.65	
Hawaii.....	4	.5	T [3]	E	T	1,285	2,355,316	1,832.22	1	458.06	43,913,459	34,489	5.36%	1	1,550,757	1,206.35	
Idaho.....	6	3	T [3]	E	T	1,466	1,078,543	735.47	27	147.09	40,706,031	28,478	2.65%	15	1,222,569	833.68	
Illinois.....	6.25	3	T [4]	T [4]	T [4]	12,832	7,760,590	604.79	35	96.77	462,928,116	36,264	1.68%	38	8,635,104	672.94	
Indiana.....	6	-	E	E	T	6,314	5,334,275	844.90	14	140.82	195,331,932	31,173	2.73%	13	4,381,548	693.99	
Iowa.....	5	2	E	E	T	2,982	1,800,829	603.88	36	120.78	93,918,906	31,670	1.92%	32	2,413,775	809.43	
Kansas.....	5.3	3	T [3]	E	T	2,764	2,127,597	769.73	23	145.23	90,320,478	32,866	2.36%	22	2,401,128	868.69	
Kentucky.....	6	-	E	E	T	4,206	2,748,643	653.49	31	108.92	117,966,760	28,272	2.33%	24	2,918,536	693.89	
Louisiana.....	4	6.75	E [2]	E	T	4,288	3,427,486	799.36	18	199.84	111,167,116	24,664	3.08%	10	2,501,120	583.32	
Maine.....	5	-	E	E	T	1,322	1,041,216	787.86	20	157.57	40,611,518	30,808	2.56%	17	1,368,927	1,035.83	
Maryland.....	5	-	E	E	E	5,616	3,381,694	602.18	37	120.44	234,609,327	41,972	1.44%	42	6,151,365	1,095.38	
Massachusetts.....	5	-	E	E	T	6,437	4,009,371	622.84	32	124.57	279,859,976	43,501	1.43%	43	10,483,437	1,628.57	
Michigan.....	6	-	E	E	T	10,096	8,080,905	800.43	16	133.41	331,348,575	32,804	2.44%	19	6,226,304	616.73	
Minnesota.....	6.5	1	E	E	E	5,167	4,437,407	858.78	13	132.12	191,175,389	37,290	2.32%	25	6,862,953	1,328.20	
Mississippi.....	7	.25	T	E	T	2,911	3,047,837	1,047.17	7	149.60	72,862,071	25,051	4.18%	3	1,254,733	431.10	
Missouri.....	4.225	4.75	T [4]	E	T	5,843	3,100,045	530.58	40	125.58	181,066,380	31,231	1.71%	36	4,491,428	768.72	
Nebraska.....	5.5	2	E	E	T	1,768	1,409,015	796.81	19	144.87	57,884,623	32,923	2.43%	20	1,545,024	873.72	
Nevada.....	4.25	3.5	E	E	T	2,496	3,163,832	1,267.80	3	298.31	86,224,092	35,744	3.67%	5	-	-	
New Jersey.....	7	-	E	E	E	8,725	6,853,418	785.53	21	130.92	381,465,653	43,831	1.80%	35	9,091,658	1,042.08	
New Mexico.....	5	2.875	E	E	T	1,955	1,741,673	891.06	9	178.21	53,714,363	27,889	3.24%	9	1,123,954	575.03	
New York.....	4	5	E	E	E	19,306	11,263,576	583.42	38	145.85	771,990,323	39,967	1.46%	41	30,812,924	1,596.01	
North Carolina.....	4.25**	3	E [2,4]	E	T	8,857	5,021,648	567.00	39	126.00	269,202,945	31,041	1.87%	33	9,467,278	1,068.96	
North Dakota.....	5	2.5	E	E	T	636	427,487	672.29	30	134.46	19,899,318	31,357	2.15%	28	275,630	433.47	
Ohio.....	5.5	2	E	E	T	11,478	7,733,133	673.73	29	122.50	365,452,937	31,860	2.12%	29	9,859,712	859.01	
Oklahoma.....	4.5	6	T [3]	E	T	3,579	1,799,947	502.89	42	111.75	106,118,631	29,948	1.70%	37	2,658,272	742.70	
Pennsylvania.....	6	1	E	E	E	12,441	8,403,283	675.47	28	112.58	433,400,252	34,937	1.94%	31	9,021,917	725.20	
Rhode Island.....	7	-	E	E	E	1,068	854,257	800.16	17	114.31	37,923,429	35,324	2.25%	26	1,019,482	954.92	
South Carolina.....	6	2	T [4]	E	T	4,321	3,186,306	737.36	26	147.47	120,123,354	28,285	2.65%	15	2,727,251	631.13	

TABLE 27. -Continued

State	State sales tax rate as of 7/1/2007 [%]	Local maximum sales tax rate as of 7/1/2007* [%]	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2006 [1,000s]	General sales tax collections fiscal year 2006**			Per capita collections per 1 cent of tax + [\$]	Personal income 2005		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2006	
				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	782	679,162	868.58	11	217.15	25,201,170	32,523	2.69%	14	-	-
Tennessee.....	7	2.75	T [4]	E	T	6,039	6,451,838	1,068.40	6	152.63	184,442,901	30,969	3.50%	6	192,764	31.92
Texas.....	6.25	2	E	E	E	23,508	18,275,210	777.41	22	124.39	744,270,328	32,460	2.46%	18	-	-
Utah.....	4.75	3.6	T [4]	E	T	2,550	1,890,793	741.47	25	156.10	68,038,514	27,321	2.78%	12	2,277,478	893.11
Vermont.....	6	1	E	E	E	624	326,055	522.60	41	87.10	20,362,386	32,717	1.60%	40	542,012	868.74
Virginia.....	4	1	T [4]	E	E	7,643	3,263,647	427.02	45	106.75	283,684,554	37,503	1.15%	45	9,073,077	1,187.13
Washington.....	6.5	2.4	E	E	T	6,396	10,048,349	1,571.09	2	241.71	223,232,089	35,479	4.50%	2	-	-
West Virginia...	6	-	T [4]	E	T	1,818	1,125,766	619.07	34	103.18	47,925,584	26,419	2.35%	23	1,297,720	713.63
Wisconsin.....	5	1	E	E	T	5,557	4,127,972	742.91	24	148.58	183,948,002	33,278	2.24%	27	5,906,515	1,062.99
Wyoming.....	4	2	T [3]	E	T	515	624,924	1,213.44	4	303.36	18,980,862	37,305	3.29%	8	-	-
Total 45 states..	-	-	-	-	-	291,333	226,523,438	777.54 ^a	-	-	9,941,421,585	34,454 ^a	2.28% ^a	-	237,085,474	813.80 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2006 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, 2005 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 \$14,823,275 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.

⁺Computation based on the prevalent rate in effect for fiscal year 2005-06.

⁺⁺North Carolina's rate was scheduled to decrease from 4.25% to 4.0% effective July 1, 2007. The 2007 General Assembly enacted legislation to extend the 4.25% general state rate through September 30, 2008. Effective October 1, 2008, the rate will increase to 4.5% (4.75% effective October 1, 2009).

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-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, December 22, 2006 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2006*.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, March 27, 2007 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 [\$]	Net collections before reimbursements/transfers [\$]	Sales and Use Tax Reimbursements, Distributions, and Transfers								Net collections to General Fund [\$]	Year-over-year % change			
				Local government distributions/state aid reimbursements+ [\$]	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 [\$]	Transfer: State Public School Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		Gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Amount to General Fund [\$]
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%
2006-07....	5,530,314,297	321,722,290	5,208,592,006	100,925,884	4,124,281	17,373,938	29,900,058	2,044,586	45,741,278	12,857,559	53,581	4,995,570,841	2.50%	-12.88%	3.63%	2.08%

Detail may not add to totals due to rounding. See chart below for additional detail of sales and use tax reimbursements, distributions, and transfers.

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 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective **October 1, 2008**, the rate will increase to 4.5% (4.75% effective **October 1, 2009**).

[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 *Transfer: State Public School Fund* column reflects the quarterly transfer of State sales and use tax net collections that replaces the provision of annual State sales tax refunds to local school administrative units and joint agencies created by interlocal agreements among local school administrative units.

Fiscal year	Distributions/State Aid Reimbursements+			Inter-fund Transfers++		Reserves/Transfers: Administrative Costs+++										
	Telecommunications tax distribution [municipal shares]* [\$]	Video programming distribution [local shares]* [\$]	Hold harmless payments [local shares]** [\$]	Wildlife	Dry-Cleaning	Local sales and use tax administration										
				Resources Fund	Solvent Cleanup Fund	General Fund:		Public Transit tax	Other							
						Non-tax revenue										
General Statute Reference																
	105-164.44B	105-164.44E	105-472	105-501	105-510	various										
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]										
1992-93....	-	-	-	3,731,117	-	5,917,665	-	-	-	-	-	-	-	-	-	-
1993-94....	-	-	-	4,536,053	-	5,622,676	-	-	-	-	-	-	-	-	-	-
1994-95....	-	-	-	5,759,177	-	6,061,601	607,387	-	-	-	-	-	-	-	-	-
1995-96....	-	-	-	6,561,649	-	6,254,425	2,406,887	-	-	-	-	-	-	-	-	-
1996-97....	-	-	-	7,649,271	-	6,625,670	2,552,681	-	-	-	-	-	-	-	-	-
1997-98....	-	-	-	8,835,214	-	6,919,412	3,140,093	-	-	-	-	-	-	-	-	-
1998-99....	-	-	-	9,978,875	-	7,248,220	3,044,639	-	-	-	-	-	-	-	-	-
1999-00....	-	-	-	11,042,953	-	7,637,855	3,334,780	287,959	700,000	-	-	-	-	-	-	-
2000-01....	-	-	-	12,206,053	-	8,013,613	3,554,231	300,606	-	-	-	-	-	-	-	-
2001-02....	9,704,764	-	-	12,900,455	-	8,100,089	3,674,225	336,394	230,000	-	-	-	-	-	-	-
2002-03....	55,183,726	-	-	13,914,099	-	8,666,410	3,828,599	434,056	275,000	-	-	-	-	-	-	-
2003-04....	52,922,447	-	38,832,483	15,038,583	8,326,854	9,530,473	4,458,343	486,300	25,000	-	-	-	-	-	-	-
2004-05....	56,290,836	-	29,013,405	16,920,820	8,295,769	10,063,139	3,868,984	470,144	-	-	-	-	-	-	-	-
2005-06....	53,898,653	-	20,400,519	18,573,229	8,263,629	10,300,784	4,055,035	427,447	40,009	-	-	-	-	-	-	-
2006-07....	73,297,054	13,537,031	14,091,799	21,932,726	7,967,332	11,928,057	5,050,856	395,026	-	-	-	-	-	-	-	-

*Telecommunications: Due to enactment of the tax on January 1, 2002, the 2001-02 amount is for less than a full year.

Video programming: Due to enactment of the distribution provision for revenues collected on/after **January 1, 2007 the 2006-07 amount is for less than a full year.

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).

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. 105-164.4(a)(4) during the previous fiscal year is to be transferred quarterly to the Dry-Cleaning Solvent Cleanup Fund.

TABLE 28. -Continued

Changes in State sales tax rates by year

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*).

2006-07

Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)
Effective October 1, 2006, sales to an eligible internet data center of electricity and eligible business property to be located and used at the center were exempted from taxation. (\$250 million investment required)
Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State's general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages.
Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

Figure 28.1 State Sales and Use Tax Gross Collections and Refunds

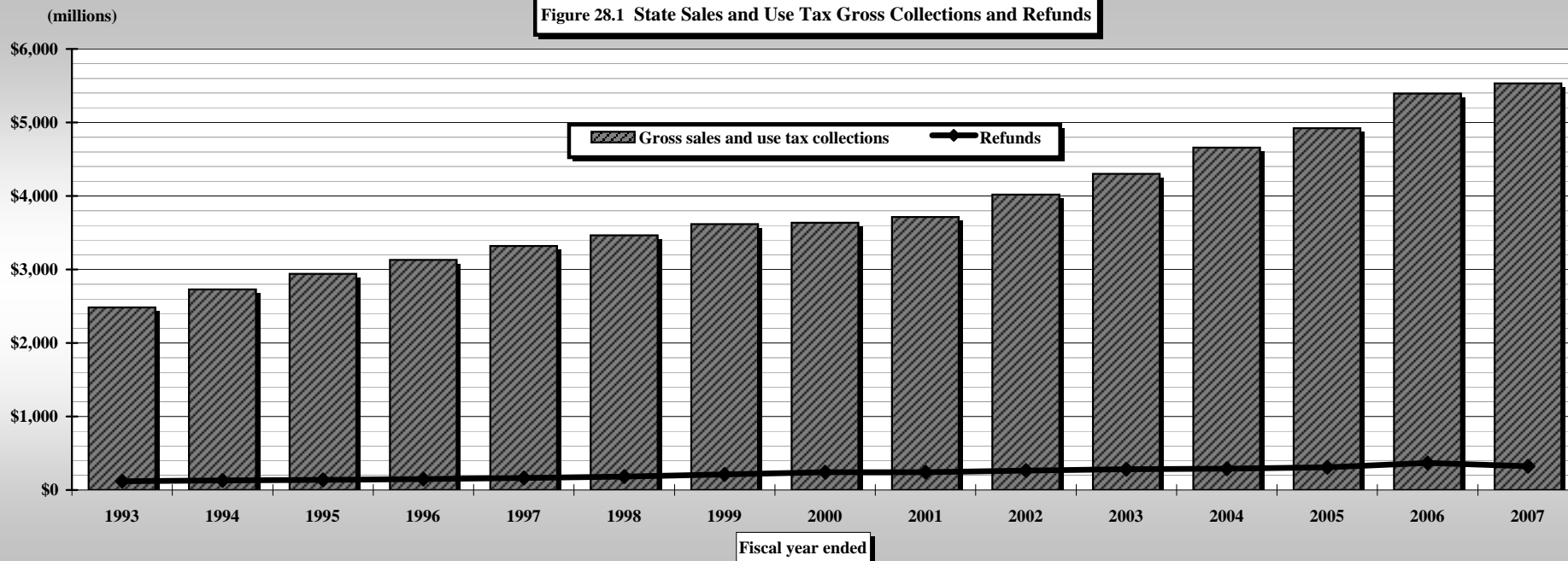


Figure 28.2 Year-Over-Year % Change in Gross Collections and Refunds

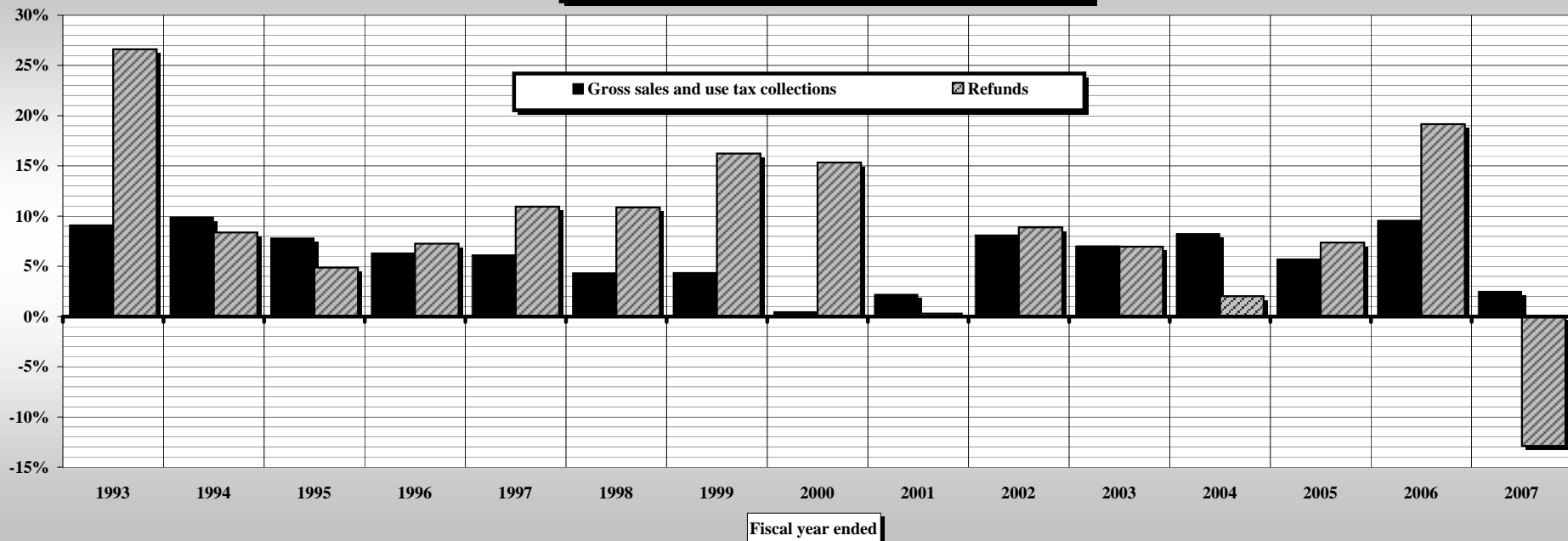


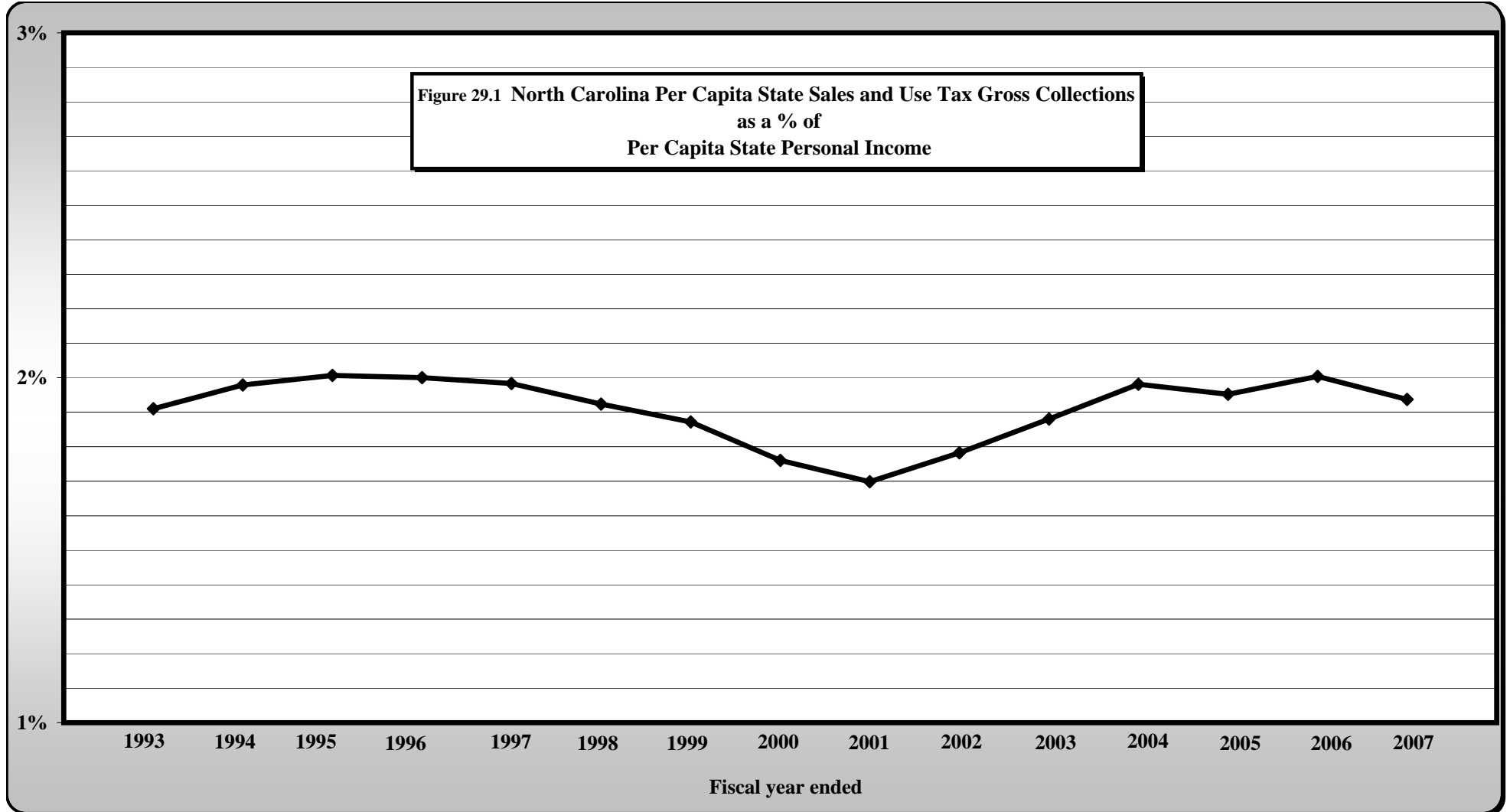
TABLE 29. STATE PER CAPITA GROSS SALES and USE TAX COLLECTIONS and PER CAPITA PERSONAL INCOME

	Fiscal year ended														
	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Per capita gross sales & use tax collections	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$460	\$490	\$517	\$553	\$577	\$622	\$624
Per capita personal income	\$18,842	\$19,575	\$20,400	\$21,295	\$22,320	\$23,530	\$24,743	\$25,560	\$27,067	\$27,489	\$27,508	\$27,922	\$29,569	\$31,041	\$32,234
Per capita sales & use collections as % of per capita personal income	1.91%	1.98%	2.01%	2.00%	1.98%	1.92%	1.87%	1.76%	1.70%	1.78%	1.88%	1.98%	1.95%	2.00%	1.94%

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

Example: personal income for calendar year 1992 is paired with tax collections for fiscal year 1992-93.

Source of per capita personal income and population: Bureau of Economic Analysis. Table SAI-3, released March 2007.



**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 [\$]
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
2006-07.....	5,505,595,819	4,574,033,710	4.5%,4.25%	1,045,795,000

[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 2001-02 and 2006-07 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, ancillary 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.]

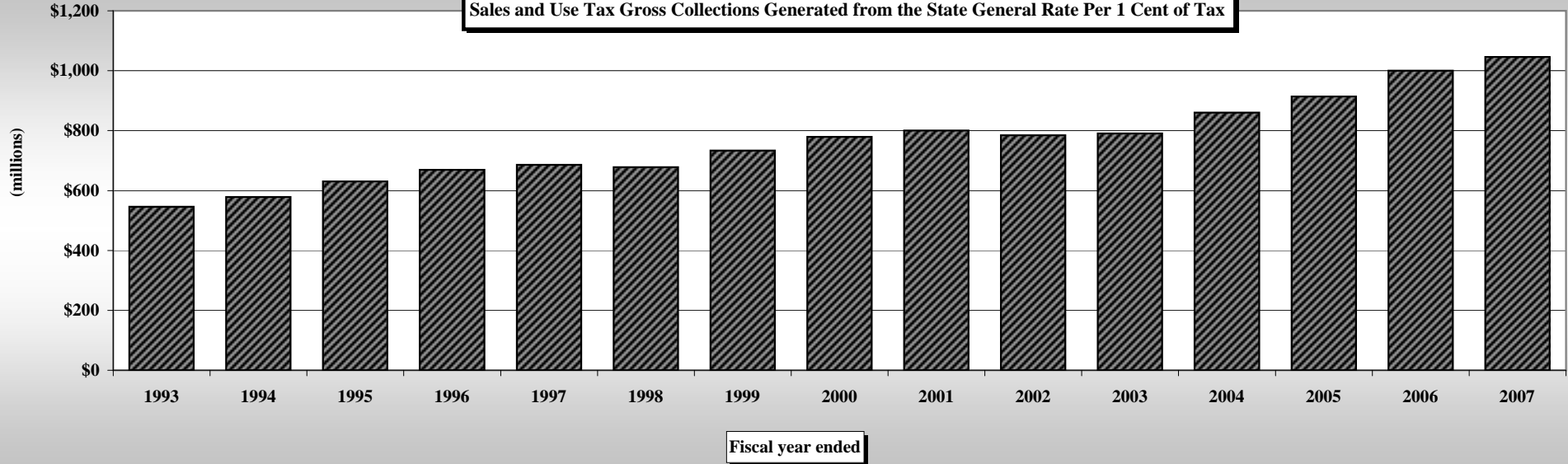
State general rate:

The State general rate increased from 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 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective October 1, 2008, the rate will increase to 4.5% (4.75% effective October 1, 2009).

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 30.1
Sales and Use Tax Gross Collections Generated from the State General Rate Per 1 Cent of Tax**



STATE SALES AND USE TAX STATISTICS

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

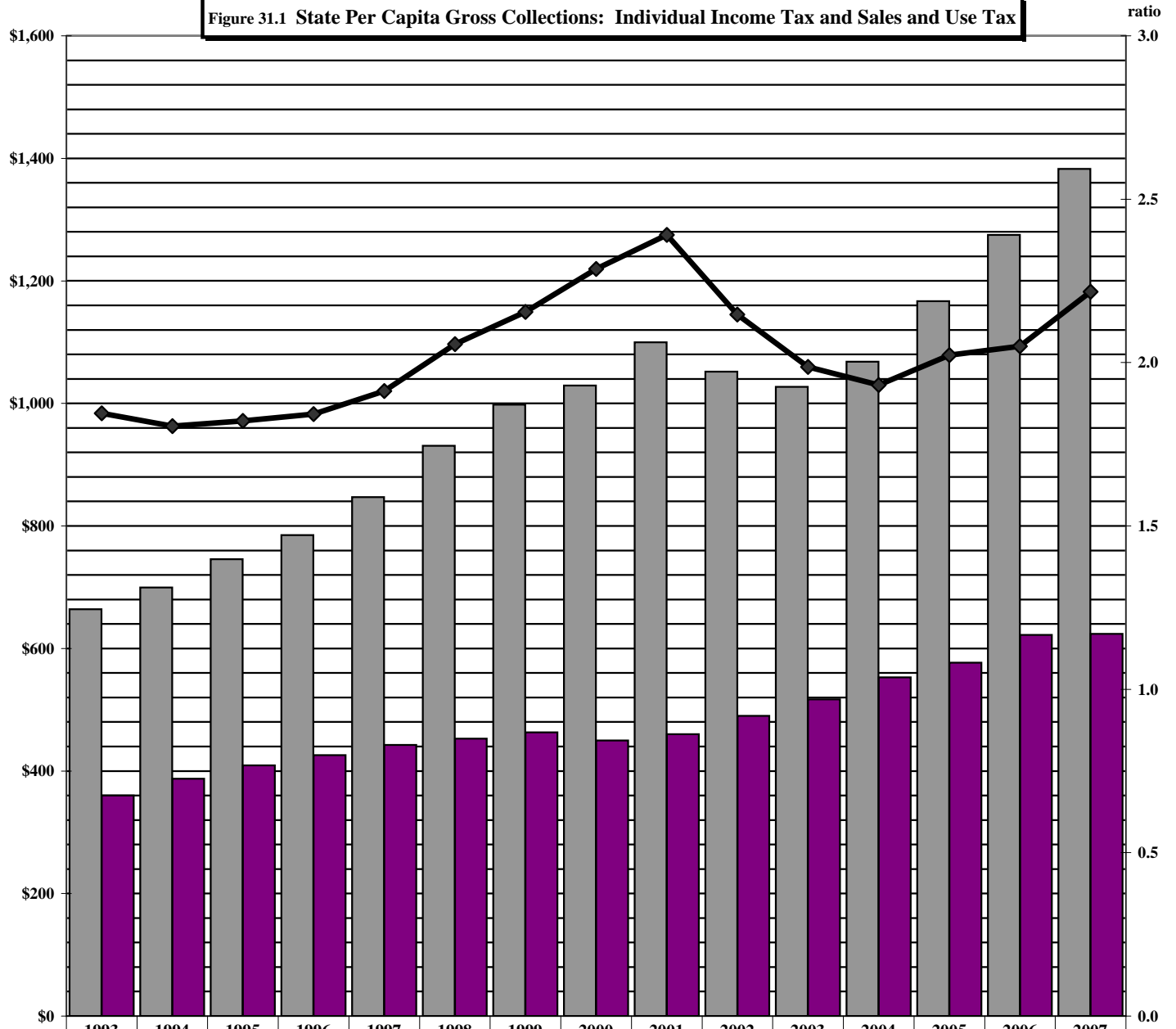


Table 31. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Fiscal year ended	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Per capita gross individual income tax collections	\$664	\$700	\$746	\$785	\$847	\$931	\$998	\$1,029	\$1,100	\$1,052	\$1,027	\$1,068	\$1,167	\$1,275	\$1,383
Per capita gross sales & use tax collections	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$460	\$490	\$517	\$553	\$577	\$622	\$624
Ratio of per capita income tax to per capita sales & use tax	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	2.0	2.2

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

Business groups	Fiscal year									
	1992-1993		1993-1994		1994-1995		1995-1996		1996-1997	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	81,978,961	3.3%	86,570,012	3.2%	92,768,198	3.2%	95,450,439	3.1%	96,246,850	2.9%
Automotive:	140,374,492	5.7%	151,491,739	5.6%	161,916,368	5.5%	175,564,895	5.6%	179,432,550	5.4%
Motor vehicle dealers.....	20,330,625	0.8%	22,458,124	0.8%	24,794,511	0.8%	26,571,412	0.9%	27,656,981	0.8%
Airplanes, boats - (3%) rate.....	20,786,371	0.8%	7,406,254	0.3%	9,657,427	0.3%	11,112,787	0.4%	9,246,368	0.3%
Manufactured home (mobile home) dealers.....	507,674	0.0%	730,017	0.0%	915,889	0.0%	942,307	0.0%	872,889	0.0%
Manufactured home (mobile home)-(2%) rate... [see notes for applicable rates]	[included in airplanes and boats group]		14,384,749	0.5%	15,483,706	0.5%	16,748,017	0.5%	17,075,679	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]		[included in mfd home group]	
Other automotive.....	98,749,822	4.0%	106,512,595	3.9%	111,064,835	3.8%	120,190,372	3.9%	124,580,633	3.8%
Food.....	593,886,077	24.1%	629,357,489	23.2%	662,838,679	22.7%	701,781,868	22.6%	715,500,403	21.7%
Furniture.....	100,672,961	4.1%	113,779,238	4.2%	120,967,820	4.1%	125,592,766	4.0%	134,629,117	4.1%
General merchandise.....	436,756,541	17.7%	477,256,954	17.6%	521,898,188	17.8%	578,134,287	18.6%	616,428,509	18.7%
Lumber and building material.....	205,242,906	8.3%	246,361,024	9.1%	283,387,255	9.7%	295,341,240	9.5%	329,716,424	10.0%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	279,161,417	11.3%	312,209,380	11.5%	307,728,433	10.5%	329,155,356	10.6%	338,718,853	10.3%
Unclassified.....	337,526,708	13.7%	364,945,222	13.4%	402,090,764	13.7%	501,794,371	16.1%	630,798,541	19.1%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	39,798,801	1.6%	41,471,029	1.5%	44,376,737	1.5%	46,341,333	1.5%	50,320,348	1.5%
Total retail.....	2,215,398,864	89.8%	2,423,442,087	89.3%	2,597,972,442	88.8%	2,849,156,555	91.6%	3,091,791,595	93.7%
8% Highway use tax - motor vehicle leasing.....	20,189,023	0.8%	22,070,026	0.8%	25,272,634	0.9%	29,737,767	1.0%	32,388,443	1.0%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	1,191,022	0.0%	1,056,984	0.0%	1,120,985	0.0%	425,522	0.0%	1,025,185	0.0%
Use tax (see note).....	231,558,987	9.4%	267,421,582	9.9%	300,062,300	10.3%	232,305,760	7.5%	173,143,800	5.2%
Total retail and use tax (licenses when applicable)	2,468,337,897	100.0%	2,713,990,677	100.0%	2,924,428,360	100.0%	3,111,625,603	100.0%	3,298,349,023	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	1997-1998		1998-1999		1999-2000		2000-2001		2001-2002	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	100,886,318	2.9%	97,797,118	2.7%	101,312,348	2.8%	103,360,801	2.8%	111,403,687	2.8%
Automotive:	182,729,329	5.3%	194,445,894	5.4%	199,762,787	5.5%	200,666,251	5.4%	208,599,593	5.2%
Motor vehicle dealers.....	28,890,773	0.8%	30,580,041	0.9%	30,114,110	0.8%	29,838,988	0.8%	32,029,558	0.8%
Airplanes, boats - (3%) rate.....	11,130,350	0.3%	10,757,869	0.3%	10,803,837	0.3%	10,816,022	0.3%	9,371,592	0.2%
Manufactured home (mobile home) dealers.....	1,182,115	0.0%	1,433,685	0.0%	1,583,215	0.0%	1,794,168	0.0%	2,703,611	0.1%
Manufactured home (mobile home)-(2%) rate... [see notes for applicable rates]	17,368,139	0.5%	20,152,619	0.6%	19,389,423	0.5%	15,764,953	0.4%	13,938,318	0.3%
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.....	124,157,952	3.6%	131,521,680	3.7%	137,872,202	3.8%	142,452,120	3.9%	150,556,514	3.8%
Food.....	740,721,893	21.5%	672,949,487	18.7%	524,284,128	14.5%	544,829,232	14.8%	592,373,707	14.8%
Furniture.....	142,354,550	4.1%	152,953,893	4.3%	154,258,498	4.3%	147,154,473	4.0%	152,256,737	3.8%
General merchandise.....	625,352,352	18.2%	684,542,657	19.0%	715,701,673	19.8%	739,689,728	20.0%	779,544,745	19.5%
Lumber and building material.....	342,385,447	9.9%	379,355,975	10.5%	402,377,626	11.1%	398,824,508	10.8%	417,621,545	10.5%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	351,593,637	10.2%	366,961,469	10.2%	375,669,973	10.4%	382,383,571	10.4%	502,420,816	12.6%
Unclassified.....	693,807,982	20.1%	771,872,702	21.5%	840,673,522	23.3%	879,966,505	23.8%	1,159,122,440	29.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	54,697,552	1.6%	52,009,309	1.4%	54,188,149	1.5%	54,284,377	1.5%	44,467,748	1.1%
Total retail.....	3,234,529,060	93.9%	3,372,888,504	93.8%	3,368,228,704	93.3%	3,451,159,446	93.5%	3,967,811,018	99.3%
8% Highway use tax - motor vehicle leasing.....	31,112,642	0.9%	35,398,039	1.0%	31,320,520	0.9%	25,710,847	0.7%	26,196,182	0.7%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	1,103,852	0.0%	20,557	0.0%	-	-	-	-	-	-
Use tax (see note).....	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)	3,444,923,553	100.0%	3,596,235,091	100.0%	3,608,884,890	100.0%	3,690,738,438	100.0%	3,994,007,200	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%
Automotive:	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%
Motor vehicle dealers.....	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%
Airplanes, boats - (3%) rate.....	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%
Manufactured home (mobile home) dealers.....	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%
Manufactured home (mobile home)-(2%) rate... [see notes for applicable rates]	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		2,385,872	0.1%	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%
Other automotive.....	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%
Food.....	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%
Furniture.....	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%
General merchandise.....	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%
Lumber and building material.....	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%
Unclassified.....	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%
Total retail.....	4,261,420,849	99.3%	4,582,024,720	99.1%	4,851,024,149	99.1%	5,324,331,477	99.1%	5,456,344,892	99.1%
8% Highway use tax - motor vehicle leasing.....	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%
Total retail and use tax (licenses when applicable)	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	100.0%	5,374,153,110	100.0%	5,505,595,819	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.

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. are 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.

TABLE 32. - Continued

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 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective October 1, 2008, the rate will increase to 4.5% (4.75% effective October 1, 2009).

Use tax category:

Amounts shown for 1992-93 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 broad-casting) 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*).

2006-07 Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

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.

2006-07 Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages.

Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

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 1992-93

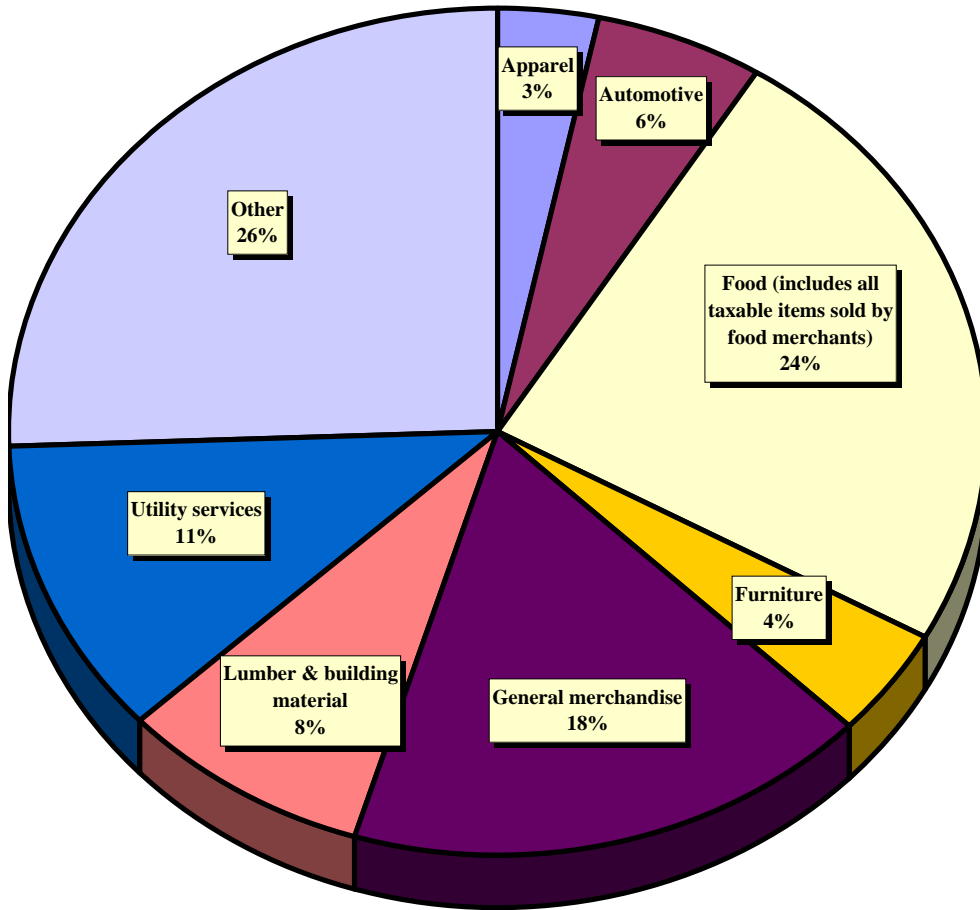
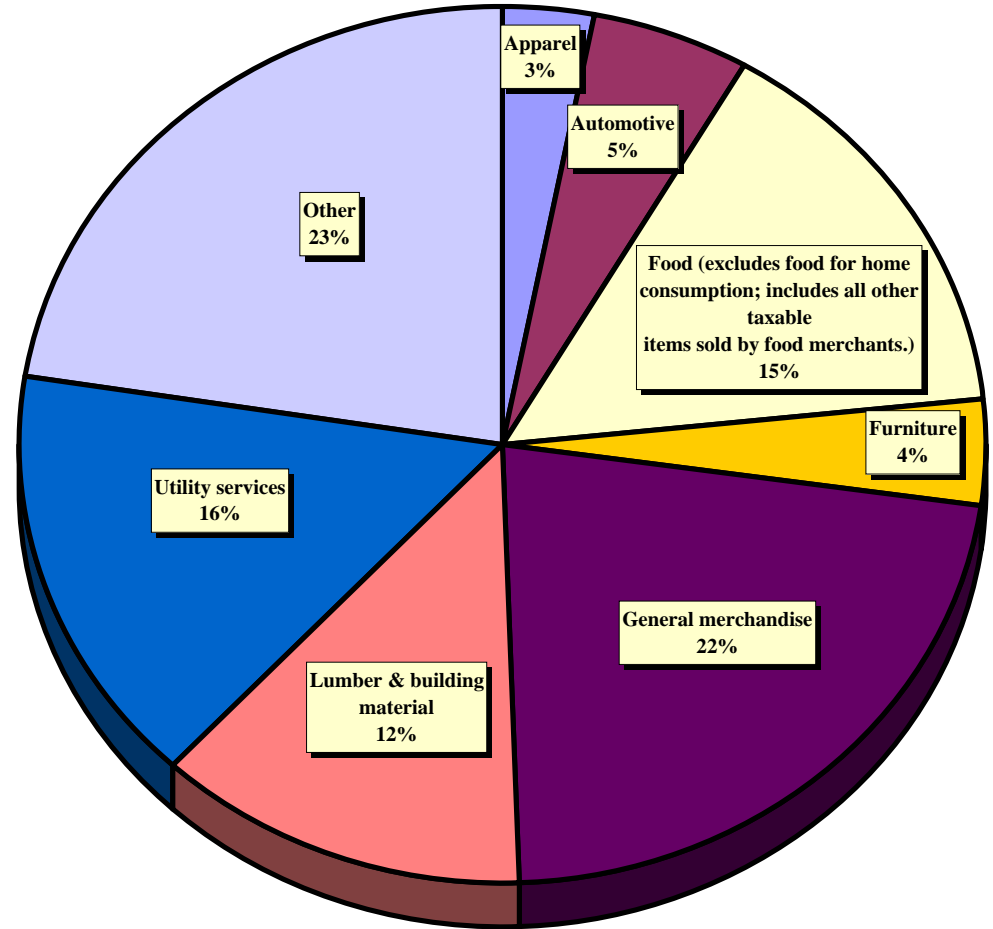


Figure 32.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2006-07



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 1992-93, but not during 2006-07.

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	11,487,136	46,881,789	369,284,334	193,802,455	563,086,789
2006-07.....	5,155,705	2,806,950	7,962,655	214,557,219	105,198,296	319,755,516	77,171,994	60,144,780	137,316,773	24,837,373	9,646,039	34,483,412	321,722,290	177,796,065	499,518,356

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
	2006-07	4,124,281

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

[Refunds are combined State and County taxes]

Fiscal year	Counties [\$]	Muni-cipalities [\$]	Public Schools ^a [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
1993-94.....	14,239,995	22,476,829	-	[not available]	[not available]	[not available]	8,143,622	44,860,445
1994-95.....	15,113,410	25,654,934	-	"	"	"	7,117,592	47,885,936
1995-96.....	20,122,552	26,436,834	-	"	"	"	7,051,898	53,611,284
1996-97.....	20,388,158	29,777,918	-	"	"	"	8,661,086	58,827,162
1997-98.....	22,541,073	30,641,945	-	"	"	"	11,843,668	65,026,686
1998-99.....	26,880,204	31,356,402	-	"	"	"	16,828,204	75,064,810
1999-00.....	26,975,129	30,977,212	33,303,389	2,937,753	4,357,980	9,016,757	16,312,490	107,568,220
2000-01.....	26,487,706	34,066,526	43,623,309	3,704,046	5,198,918	8,974,001	17,876,965	122,054,505
2001-02.....	29,284,899	35,381,885	46,735,152	3,581,596	2,178,326	9,024,033	14,783,954	126,185,889
2002-03.....	29,036,047	36,588,677	48,076,155	3,520,973	3,477,095	10,410,443	17,408,510	131,109,389
2003-04.....	30,587,302	39,128,646	46,888,586	3,463,418	3,342,312	13,631,545	20,437,275	137,041,809
2004-05.....	33,611,388	37,980,635	55,756,526	4,587,304	3,113,050	8,147,370	15,847,724	143,196,273
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
2006-07.....	42,368,496	55,156,980	24,068,471	5,504,657	2,080,457	8,137,713	15,722,827	137,316,773

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.

Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid by local school administrative units are non refundable.

Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

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

Size of Refund	Fiscal year 2003-04					Fiscal year 2004-05					Fiscal year 2005-06					Fiscal year 2006-07				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$2,000	6,184	64.6%	4,370,099	1.7%	707	5,947	61.7%	4,388,221	1.5%	738	5,698	60.2%	4,184,006	1.3%	734	5,574	60.3%	4,200,118	1.3%	754
\$2,001 - \$4,000	1,313	13.7%	3,707,905	1.4%	2,824	1,359	14.1%	3,855,427	1.3%	2,837	1,402	14.8%	3,961,869	1.2%	2,826	1,384	15.0%	3,919,160	1.2%	2,832
\$4,001 - \$6,000	531	5.5%	2,573,057	1.0%	4,846	578	6.0%	2,846,869	1.0%	4,925	598	6.3%	2,938,369	0.9%	4,914	581	6.3%	2,840,920	0.9%	4,890
\$6,001 - \$8,000	278	2.9%	1,927,498	0.7%	6,933	372	3.9%	2,572,954	0.9%	6,917	372	3.9%	2,579,785	0.8%	6,935	334	3.6%	2,289,525	0.7%	6,855
\$8,001 - \$10,000	211	2.2%	1,885,906	0.7%	8,938	193	2.0%	1,731,938	0.6%	8,974	219	2.3%	1,973,017	0.6%	9,009	212	2.3%	1,902,581	0.6%	8,974
\$10,001 - \$50,000	761	8.0%	16,020,770	6.2%	21,052	886	9.2%	17,999,637	6.0%	20,316	837	8.8%	17,638,177	5.3%	21,073	843	9.1%	17,715,049	5.5%	21,014
\$50,001 - \$100,000	127	1.3%	8,851,079	3.4%	69,694	120	1.2%	8,190,351	2.7%	68,253	147	1.6%	10,310,240	3.1%	70,138	139	1.5%	9,554,994	3.0%	68,741
\$100,001 - \$500,000	109	1.1%	24,192,123	9.4%	221,946	130	1.3%	25,340,491	8.5%	194,927	118	1.2%	23,486,648	7.1%	199,039	118	1.3%	24,884,214	7.8%	210,883
\$500,001 - \$1,000,000	20	0.2%	13,682,039	5.3%	684,102	22	0.2%	15,661,775	5.2%	711,899	26	0.3%	18,216,058	5.5%	700,618	24	0.3%	16,693,467	5.2%	695,561
\$1,000,001 or more	34	0.4%	180,061,902	70.0%	5,295,938	37	0.4%	216,478,319	72.4%	5,850,765	42	0.4%	245,259,502	74.2%	5,839,512	42	0.5%	235,755,487	73.7%	5,613,226
Total	9,568	100.0%	257,272,378	100.0%	26,889	9,644	100.0%	299,065,983	100.0%	31,011	9,459	100.0%	330,547,672	100.0%	34,945	9,251	100.0%	319,755,516	100.0%	34,564

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

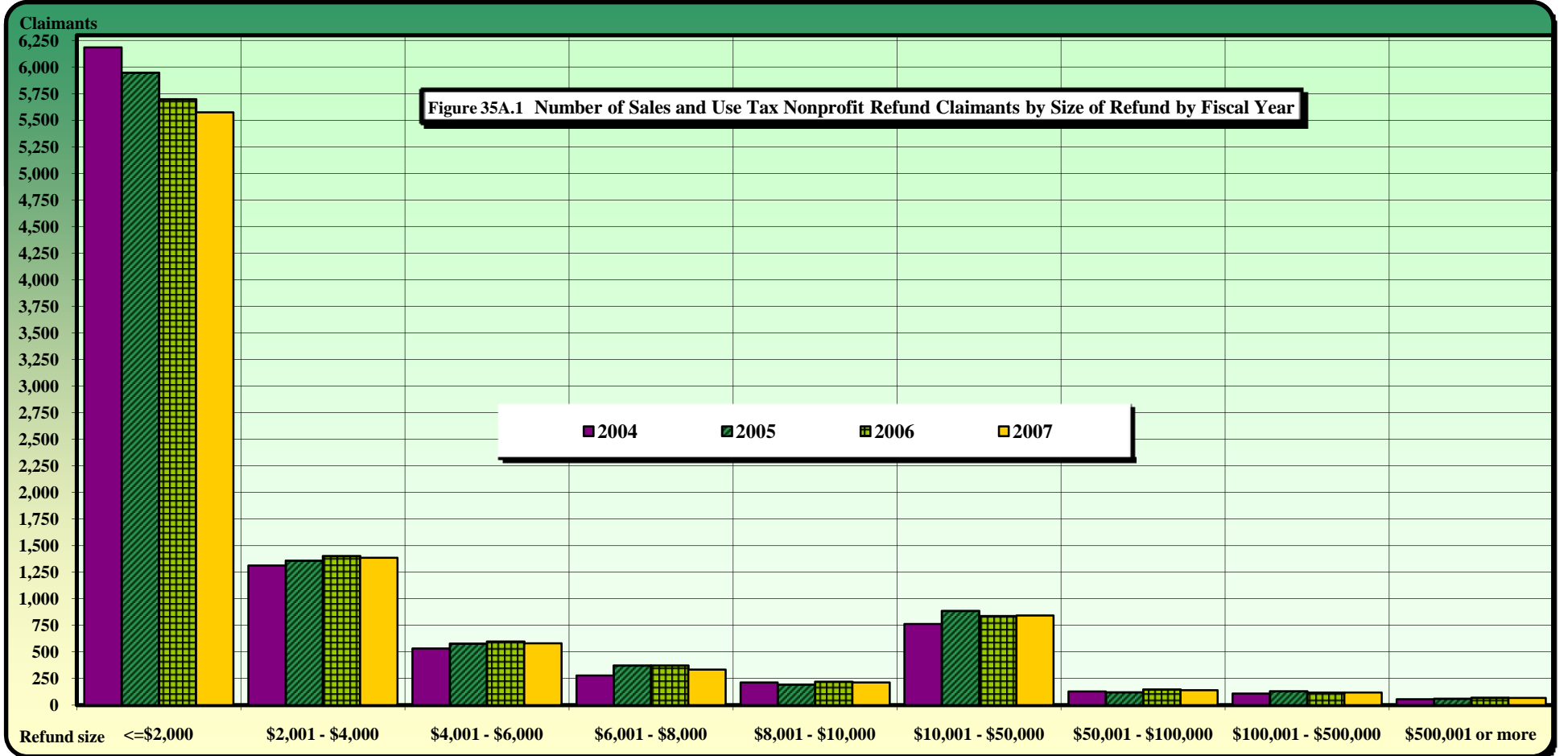


TABLE 35B. SALES AND USE TAX NONPROFIT REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR
 [Refunds are combined State and County taxes]

Nonprofit Entity Type	Fiscal year 2003-04				Fiscal year 2004-05				Fiscal year 2005-06				Fiscal year 2006-07			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% 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%	78	42.39%	213,586,366	77.01%
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%	27	14.67%	45,589,406	16.44%
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%	7	3.80%	1,325,592	0.48%
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%	17	9.24%	3,904,682	1.41%
Charitable and other institutions	20	12.27%	4,954,932	2.27%	29	15.34%	6,639,562	2.58%	27	14.52%	7,497,828	2.61%	31	16.85%	7,854,695	2.83%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	13.50%	3,949,407	1.81%	22	11.64%	3,276,563	1.27%	20	10.75%	4,876,823	1.70%	24	13.04%	5,072,427	1.83%
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%	184	100.00%	277,333,168	100.00%

Detail may not add to totals due to rounding.

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

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

Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

TABLE 36A. - Continued

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

Changes in general sales tax rate: Effective October 16, 2001, the rate increased from 4% to 4.5%. The rate was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective October 1, 2008, the rate will increase to 4.5% (4.75% effective October 1, 2009).

Other use tax category: Amounts shown for 1992-93 through 2000-01 reflect use taxes generated from sales of manufactured homes; airplanes and boats are included in this category for 1992-93 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. Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is imposed on the gross receipts of telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages.

Changes in State 1% and 3% rates in 2005-06 and 2006-07:

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*). Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

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 1992-93 and 2006-07

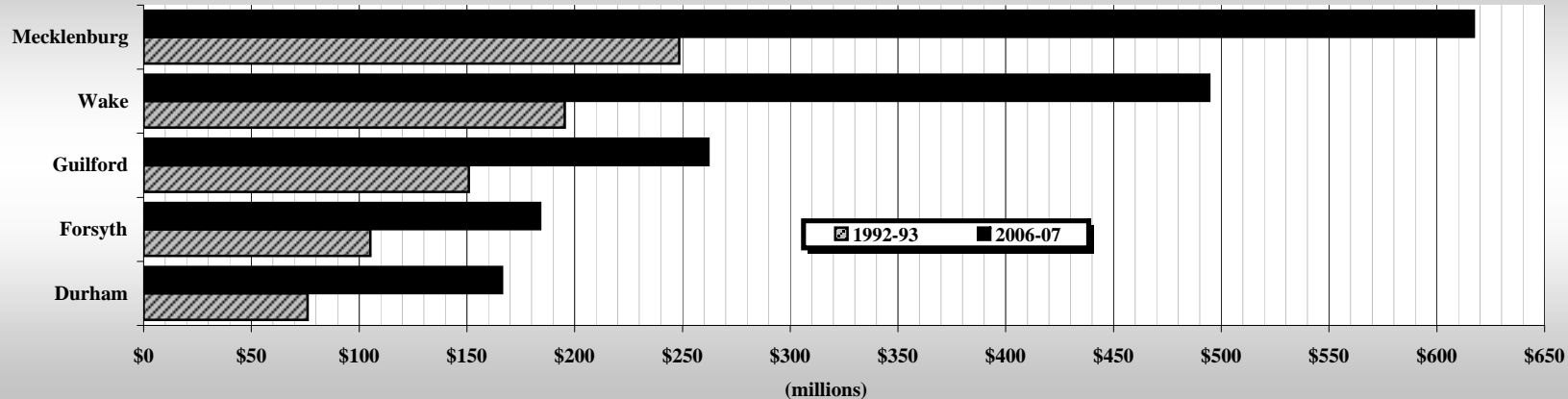


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	Year-over-year % change													
	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	07/06
Alamance.....	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%	11.5%
Alexander.....	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%	6.4%
Alleghany.....	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%	8.4%
Anson.....	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%	2.1%
Ashe.....	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%	15.1%
Avery.....	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%	13.5%
Beaufort.....	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%	4.0%
Bertie.....	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%	-27.3%
Bladen.....	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%	-3.5%
Brunswick.....	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%	9.8%
Buncombe.....	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%	11.6%
Burke.....	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%	3.4%
Cabarrus.....	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%	8.8%
Caldwell.....	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%	6.3%
Camden.....	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%	-3.2%
Carteret.....	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%	4.3%
Caswell.....	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%	0.4%
Catawba.....	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%	8.4%
Chatham.....	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%	26.1%
Cherokee.....	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%	8.0%
Chowan.....	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%	8.8%
Clay.....	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%	-6.8%
Cleveland.....	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%	4.0%
Columbus.....	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%	3.2%
Craven.....	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%	3.5%
Cumberland.....	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%	7.0%
Currituck.....	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%	-2.5%
Dare.....	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%	2.4%
Davidson.....	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%	6.1%
Davie.....	-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%	13.5%
Duplin.....	2.8%	7.4%	6.8%	9.3%	-3.1%	-5.6%	-5.7%	-2.2%	2.9%	7.4%	9.5%	10.0%	9.0%	0.8%
Durham.....	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%	1.0%
Edgecombe.....	-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%	8.8%
Forsyth.....	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%	3.0%
Franklin.....	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%	6.2%
Gaston.....	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%	10.0%
Gates.....	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%	-6.5%
Graham.....	-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%	11.0%
Granville.....	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%	-1.2%
Greene.....	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%	10.3%
Guilford.....	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%	5.6%
Halifax.....	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%	6.2%
Harnett.....	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%	7.7%
Haywood.....	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%	8.6%
Henderson.....	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%	7.4%
Hertford.....	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%	-5.1%
Hoke.....	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%	-9.2%
Hyde.....	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%	6.0%
Iredell.....	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%	7.1%
Jackson.....	-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%	20.3%

TABLE 36B. -Continued

County	Year-over-year % change													
	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	07/06
Johnston.....	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%	6.7%
Jones.....	-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%	-1.4%
Lee.....	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%	2.6%
Lenoir.....	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%	-1.1%
Lincoln.....	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%	10.4%
Macon.....	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%	7.4%
Madison.....	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%	9.3%
Martin.....	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%	7.7%
McDowell.....	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%	9.0%
Mecklenburg...	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%	4.7%
Mitchell.....	-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%	10.1%
Montgomery...	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%	1.4%
Moore.....	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%	7.6%
Nash.....	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%	4.3%
New Hanover...	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%	4.4%
Northampton...	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%	-4.0%
Onslow.....	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%	7.2%
Orange.....	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%	2.3%
Pamlico.....	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%	-4.9%
Pasquotank.....	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%	4.3%
Pender.....	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%	6.8%
Perquimans.....	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%	21.7%
Person.....	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%	8.8%
Pitt.....	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%	6.5%
Polk.....	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%	4.1%
Randolph.....	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%	7.9%
Richmond.....	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%	-0.8%
Robeson.....	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%	9.8%
Rockingham...	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%	9.0%
Rowan.....	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%	4.0%
Rutherford.....	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%	5.7%
Sampson.....	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%	0.3%
Scotland.....	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%	1.6%
Stanly.....	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%	6.4%
Stokes.....	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%	6.6%
Surry.....	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%	5.7%
Swain.....	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%	13.3%
Transylvania...	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%	13.5%
Tyrrell.....	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%	2.2%
Union.....	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%	11.2%
Vance.....	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%	10.2%
Wake.....	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%	8.5%
Warren.....	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%	9.0%
Washington.....	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%	0.2%
Watauga.....	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%	6.2%
Wayne.....	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%	4.3%
Wilkes.....	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%	3.8%
Wilson.....	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%	16.4%
Yadkin.....	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%	15.1%
Yancey.....	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%	10.3%
Unallocated.....	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%	-23.0%
Statewide totals	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%	0.9%
Utility services..	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%	12.1%
8% hwy use tax	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%	-1.1%
Other use tax...	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	n/a
Totals.....	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%	2.4%

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES* BY COUNTY

[G.S. 105 ARTICLE 5]

County	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]
Alamance.....	1,007,891,122	999,886,260	1,092,194,642	972,061,126	995,815,910	994,006,912	994,635,915	1,085,793,270	1,136,328,338	1,221,228,232	1,371,732,692
Alexander.....	103,577,330	112,514,871	114,963,500	88,210,530	91,927,693	93,834,392	100,789,619	106,252,871	112,345,641	113,359,558	120,900,919
Alleghany.....	46,779,472	51,485,921	54,519,057	44,974,992	42,962,298	41,279,603	43,545,462	49,180,987	55,663,907	63,306,657	69,402,351
Anson.....	95,333,065	98,185,311	92,059,659	77,832,231	80,608,609	84,168,084	86,808,755	90,568,185	94,102,253	101,219,840	99,859,146
Ashe.....	108,420,504	115,093,324	117,233,775	100,970,889	94,736,382	108,818,663	125,669,624	136,175,447	139,062,806	144,083,775	169,008,430
Avery.....	128,857,026	137,796,795	138,379,338	124,969,874	126,704,380	125,844,500	126,940,757	130,643,330	137,068,082	149,738,290	174,488,124
Beaufort.....	291,758,453	297,474,823	308,959,194	282,588,062	271,959,140	290,146,135	320,794,819	350,084,808	409,329,441	396,446,176	348,375,928
Bertie.....	38,451,020	38,036,443	36,886,714	30,243,697	28,928,434	27,489,459	30,242,988	35,925,635	40,378,851	51,480,904	37,340,887
Bladen.....	129,214,187	132,640,944	133,926,080	102,326,235	108,722,813	129,901,942	176,804,780	187,515,233	189,075,957	172,713,659	129,292,417
Brunswick.....	494,266,205	484,844,040	575,181,950	527,285,544	535,956,070	598,767,437	659,958,092	721,917,399	785,429,586	860,893,602	950,971,544
Buncombe.....	2,115,531,489	2,132,159,829	2,346,286,869	2,147,829,805	2,178,328,952	2,251,770,969	2,335,867,282	2,490,648,409	2,726,861,150	2,966,135,312	3,336,213,094
Burke.....	427,747,549	448,935,049	459,195,403	388,444,697	391,236,845	376,341,444	377,458,589	417,232,440	415,741,224	426,335,792	440,709,350
Cabarrus.....	793,874,685	873,511,833	976,331,321	1,046,007,432	1,141,130,997	1,232,859,273	1,322,499,175	1,421,666,277	1,559,740,296	1,703,326,212	1,882,429,350
Caldwell.....	399,590,525	406,675,321	420,616,248	360,771,980	355,996,046	358,204,395	362,424,599	387,616,946	391,254,488	403,088,139	430,606,255
Camden.....	12,737,244	13,253,648	13,982,711	13,767,411	15,866,955	16,213,287	22,735,000	22,329,341	24,018,136	36,950,934	37,055,727
Carteret.....	581,840,373	600,076,666	625,485,039	560,701,308	552,823,152	570,190,645	612,932,293	682,740,535	721,829,657	795,428,515	861,840,613
Caswell.....	33,366,705	33,874,342	36,224,517	27,448,751	28,404,579	27,798,871	33,789,816	31,399,677	33,746,266	31,552,919	31,160,921
Catawba.....	1,428,129,641	1,470,658,180	1,569,187,070	1,417,932,296	1,468,672,902	1,439,424,114	1,457,755,563	1,553,169,688	1,618,268,373	1,736,263,594	1,850,868,445
Chatham.....	187,548,640	193,291,251	203,443,313	169,242,724	180,217,689	195,632,101	209,775,780	232,666,150	242,288,764	242,699,770	301,018,001
Cherokee.....	188,287,619	185,297,553	194,082,767	171,291,747	176,472,705	190,974,957	207,948,853	217,238,247	236,813,971	268,686,627	291,424,320
Chowan.....	74,459,336	77,374,546	74,130,854	59,257,714	59,474,554	61,592,325	63,375,548	73,605,006	74,041,353	79,325,644	83,169,546
Clay.....	32,919,806	32,078,345	36,277,582	32,824,707	33,532,649	38,549,110	39,542,672	46,227,728	52,638,202	57,760,842	55,333,629
Cleveland.....	614,846,525	656,321,724	653,722,708	597,634,427	537,824,174	532,257,337	557,551,231	585,418,057	619,246,577	634,066,040	645,727,594
Columbus.....	307,586,532	311,886,943	318,180,420	269,556,361	256,770,432	250,807,339	265,055,188	289,500,029	310,985,381	311,958,976	318,165,603
Craven.....	564,159,506	583,623,071	601,884,896	535,948,053	528,731,514	532,714,671	570,063,711	639,432,401	684,286,712	755,395,398	792,671,587
Cumberland.....	2,113,261,861	2,072,355,724	2,179,616,096	1,938,131,913	1,908,739,549	1,921,576,472	2,010,866,645	2,248,348,862	2,382,813,850	2,504,743,152	2,746,626,602
Currituck.....	105,748,648	126,714,650	141,830,933	139,508,999	150,178,401	156,798,031	178,993,613	201,273,474	208,179,843	228,954,596	226,911,313
Dare.....	622,201,921	693,920,956	762,631,508	730,347,892	802,912,672	890,505,006	969,489,163	1,045,838,579	1,100,188,571	1,145,151,538	1,192,336,774
Davidson.....	717,971,353	772,753,166	822,526,721	706,473,413	708,170,534	683,628,215	689,499,322	792,190,530	848,086,470	885,217,922	927,742,446
Davie.....	138,281,345	138,367,437	154,003,389	138,219,444	151,923,383	144,542,478	133,887,311	144,056,200	157,934,400	182,678,828	209,337,216
Duplin.....	222,851,271	216,329,682	216,959,905	191,821,255	189,150,477	183,724,416	195,880,659	214,727,730	238,475,473	255,440,754	240,828,153
Durham.....	1,884,291,730	2,083,374,592	2,266,065,414	2,353,430,596	2,416,859,512	2,744,391,742	3,264,252,824	3,300,569,344	3,522,774,760	3,707,313,563	3,796,970,577
Edgecombe.....	249,427,023	254,166,316	255,879,343	224,263,810	217,793,793	217,947,530	236,284,006	251,654,935	260,079,685	258,816,676	280,633,447
Forsyth.....	3,152,254,387	3,219,655,147	3,349,972,416	3,101,591,348	3,104,453,194	3,190,632,623	3,421,313,908	3,647,370,228	3,875,626,628	4,054,063,810	4,204,006,597
Franklin.....	142,080,717	157,672,839	184,992,501	166,334,194	163,431,987	177,020,570	181,675,242	219,843,806	246,610,995	292,908,507	313,513,495
Gaston.....	1,244,019,792	1,206,586,317	1,337,800,787	1,171,692,881	1,150,749,544	1,173,437,265	1,234,341,653	1,297,161,698	1,368,331,778	1,364,581,828	1,489,186,428
Gates.....	22,305,848	23,592,499	21,683,214	14,514,752	13,064,482	12,504,167	12,738,802	14,858,685	17,216,084	16,834,908	14,186,882
Graham.....	29,545,311	29,840,500	29,540,108	22,628,526	22,893,017	25,038,696	26,469,728	32,518,223	33,356,479	38,366,542	42,691,401
Granville.....	185,223,498	186,973,335	190,632,292	160,363,664	163,795,789	165,276,291	176,265,166	196,763,574	201,855,848	219,515,432	216,125,048
Greene.....	49,466,569	41,334,588	40,860,853	31,964,462	34,154,153	30,591,572	31,585,971	35,862,818	38,975,047	39,722,010	42,797,432
Guilford.....	4,753,521,633	5,017,077,387	5,416,528,719	5,105,373,480	5,183,368,131	4,891,262,805	4,983,000,613	5,222,003,563	5,566,847,264	5,669,770,204	5,990,461,537
Halifax.....	328,697,262	339,862,048	344,010,738	300,993,204	287,673,216	276,910,100	292,214,060	319,607,600	342,111,785	341,271,436	343,624,112
Harnett.....	392,265,957	389,910,423	405,267,352	342,397,036	345,355,569	340,457,294	352,486,576	398,388,213	456,689,851	485,805,882	547,360,897
Haywood.....	384,628,787	388,905,593	427,454,530	368,448,249	379,903,143	389,902,819	396,362,196	438,309,008	443,396,832	485,930,182	538,500,941
Henderson.....	565,116,008	613,532,520	627,606,930	576,528,421	588,060,764	612,309,279	702,329,531	756,398,761	779,669,736	796,570,464	918,711,089
Hertford.....	175,226,607	174,457,847	179,479,899	176,491,368	171,401,786	153,394,320	159,809,952	173,581,484	188,624,217	190,179,548	175,753,267
Hoke.....	56,434,597	58,194,946	58,562,749	45,308,228	44,763,071	47,337,657	58,010,688	63,278,025	71,655,889	79,977,243	72,323,432
Hyde.....	29,997,173	33,910,893	36,395,730	33,931,236	38,920,524	40,986,750	40,950,698	39,831,575	40,695,212	41,422,087	43,229,158
Iredell.....	884,375,041	927,832,063	1,000,392,858	931,484,226	971,642,627	999,402,169	1,116,000,522	1,303,066,847	1,439,750,428	1,610,077,046	1,726,107,491
Jackson.....	195,574,952	196,670,882	221,002,832	201,408,711	211,233,896	217,334,979	227,092,222	239,004,422	260,223,911	274,135,158	335,488,748

TABLE 37A. -Continued

County	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]
Johnston.....	664,148,478	713,507,344	773,219,915	717,481,672	724,804,726	718,469,008	777,357,126	938,295,046	1,026,163,000	1,051,015,148	1,135,891,639
Jones.....	18,884,104	18,723,911	19,782,139	19,286,245	21,952,419	22,435,475	22,778,221	29,727,260	26,916,007	25,612,158	25,238,538
Lee.....	435,634,965	450,550,343	476,777,728	420,968,921	433,174,666	418,034,148	436,817,701	495,048,050	535,581,727	549,045,067	560,699,200
Lenoir.....	516,006,439	499,161,212	478,365,235	451,953,937	430,349,356	459,395,658	452,434,223	479,956,117	490,309,133	543,042,028	491,160,300
Lincoln.....	307,666,358	330,421,688	355,959,528	323,586,670	318,642,539	327,708,248	331,340,537	369,363,091	402,639,056	425,978,421	466,573,073
Macon.....	252,066,559	261,628,102	294,791,559	283,990,262	287,291,963	292,466,288	306,775,146	333,698,965	361,048,975	391,014,756	425,799,972
Madison.....	41,392,390	40,237,776	41,024,599	33,323,629	35,304,055	37,143,875	41,326,510	39,295,693	41,681,169	48,831,300	54,728,489
Martin.....	139,193,036	140,940,626	143,446,867	121,646,027	116,714,481	157,647,928	124,564,930	133,900,577	122,816,570	128,396,051	135,922,732
McDowell.....	186,241,623	192,707,779	205,125,941	165,703,947	159,323,845	158,735,994	161,480,838	177,112,381	202,887,959	216,592,725	237,168,391
Mecklenburg....	8,874,346,938	9,363,702,576	10,378,372,938	9,969,686,469	10,229,875,417	9,885,534,402	10,148,949,555	10,989,373,456	11,883,552,607	13,357,308,426	14,078,512,749
Mitchell.....	87,389,065	87,445,025	86,335,107	84,187,408	101,219,871	101,085,544	103,835,144	107,410,984	114,559,650	112,062,985	125,253,729
Montgomery....	108,910,531	105,899,846	119,299,221	103,067,470	113,988,290	116,150,422	116,284,971	121,825,842	142,974,706	130,805,864	125,733,950
Moore.....	565,762,068	544,552,755	661,601,427	594,932,409	578,528,841	570,798,600	591,714,555	639,591,388	691,730,175	749,383,341	830,853,109
Nash.....	844,530,683	884,541,581	903,366,164	843,808,472	809,724,423	762,691,594	751,036,764	809,869,124	825,768,596	881,827,186	905,246,300
New Hanover....	1,896,291,001	1,982,120,855	2,074,807,521	1,985,069,436	2,044,613,974	2,053,033,105	2,178,949,702	2,389,654,209	2,628,372,138	2,853,598,823	2,948,192,206
Northampton....	40,207,725	38,481,850	40,599,848	35,927,964	37,549,229	37,767,355	33,704,218	39,777,433	36,288,229	44,930,501	39,849,043
Onslow.....	790,442,546	787,299,554	795,819,968	712,808,104	726,220,413	746,041,525	806,180,674	968,075,133	1,060,768,138	1,127,700,627	1,237,477,858
Orange.....	634,173,994	676,882,189	755,764,748	692,581,479	718,071,020	742,453,428	794,904,808	816,361,724	843,358,966	907,564,371	948,302,963
Pamlico.....	44,348,022	46,800,788	47,597,262	35,911,733	35,637,394	35,471,744	36,545,773	40,392,160	46,232,045	53,482,827	51,316,918
Pasquotank.....	286,171,750	307,753,954	308,798,185	281,209,007	282,213,406	280,755,093	288,148,629	337,252,760	342,428,567	378,214,943	400,255,668
Pender.....	136,022,432	141,841,489	143,545,171	112,729,415	114,097,935	118,751,023	138,643,695	162,357,496	182,083,393	227,022,142	244,815,739
Perquimans.....	32,614,128	30,687,455	28,460,804	20,171,554	21,224,514	21,722,166	27,307,709	31,624,866	31,608,643	36,179,470	43,974,481
Person.....	183,310,632	192,950,421	199,561,806	170,505,815	175,128,993	191,072,121	208,020,765	224,603,736	240,877,235	242,209,229	256,113,937
Pitt.....	1,092,202,495	1,182,860,922	1,266,720,845	1,151,970,416	1,118,920,750	1,091,013,272	1,219,718,434	1,401,329,625	1,409,873,564	1,408,644,133	1,478,571,030
Polk.....	58,092,563	56,990,736	62,843,843	49,324,617	50,490,831	54,274,123	54,202,692	57,625,737	60,699,383	67,547,190	69,609,526
Randolph.....	618,942,537	641,887,185	670,353,664	601,404,349	625,715,633	609,579,656	623,281,452	679,963,710	692,123,117	703,700,516	750,691,583
Richmond.....	254,793,469	264,302,030	268,231,154	230,479,674	229,053,917	225,247,724	226,391,583	234,401,837	261,190,446	253,927,492	252,916,203
Robeson.....	602,586,657	624,013,482	623,120,585	530,015,774	540,516,990	551,688,796	571,900,941	605,410,092	639,597,089	663,351,320	720,297,140
Rockingham....	433,697,507	452,885,988	488,585,548	384,563,035	375,941,585	388,582,472	379,678,052	392,865,241	419,102,331	451,117,768	488,795,146
Rowan.....	698,029,348	741,630,979	772,691,672	693,222,693	681,065,670	683,754,759	690,358,540	690,736,247	749,358,278	743,233,646	769,912,511
Rutherford.....	341,530,420	353,222,984	359,682,763	311,450,509	325,387,028	318,515,190	331,354,357	356,981,294	362,018,253	376,427,180	396,327,926
Sampson.....	287,807,023	296,695,515	301,826,550	274,844,446	264,736,201	264,231,593	264,916,547	303,813,402	324,030,470	337,644,734	321,390,360
Scotland.....	240,697,863	242,081,015	242,115,213	198,999,011	192,195,852	188,365,314	213,524,687	243,828,187	266,849,733	265,364,620	265,847,608
Stanly.....	380,789,699	400,163,507	429,795,867	371,094,362	364,988,236	372,153,558	377,285,826	383,214,641	440,591,357	445,341,280	483,625,795
Stokes.....	113,285,415	114,564,307	115,943,261	97,264,941	96,600,612	103,343,735	130,813,237	163,578,932	238,915,434	238,746,745	160,047,602
Surry.....	558,923,478	590,848,742	607,016,074	530,306,090	552,013,376	529,259,475	509,136,641	537,780,767	586,930,869	625,647,657	665,544,823
Swain.....	50,942,976	51,246,485	56,664,109	46,468,171	46,119,793	47,327,196	48,741,974	52,372,195	54,949,196	62,223,783	71,207,114
Transylvania....	162,630,867	169,804,456	186,636,012	169,863,635	165,334,276	168,234,576	178,930,879	189,985,611	216,532,089	241,981,498	279,763,444
Tyrrell.....	11,716,402	11,952,675	12,731,571	10,309,349	8,934,475	8,973,606	9,862,219	10,251,201	10,343,382	12,034,601	12,222,504
Union.....	735,131,757	771,924,605	846,567,603	784,128,654	817,300,769	784,283,718	790,675,656	857,934,950	948,609,697	1,099,352,201	1,217,491,262
Vance.....	298,828,005	319,553,738	335,173,353	284,616,243	288,734,453	289,727,197	294,956,462	307,191,933	316,484,738	320,187,079	353,848,256
Wake.....	6,689,471,838	7,066,630,005	7,750,309,770	7,366,438,003	7,621,053,057	7,415,744,539	7,898,112,419	8,830,921,322	9,345,043,177	10,323,329,461	11,262,239,398
Warren.....	45,018,400	48,717,707	50,121,151	39,954,705	40,383,360	41,616,695	42,183,631	43,723,156	41,442,182	46,472,125	48,780,719
Washington.....	55,811,460	53,272,320	51,514,766	41,349,777	42,287,214	42,752,277	43,552,972	48,278,277	48,256,392	48,408,540	48,016,024
Watauga.....	424,205,227	467,533,075	500,345,962	487,938,177	493,503,127	487,907,230	505,367,152	541,255,101	573,689,355	612,938,830	665,012,583
Wayne.....	805,829,142	837,983,506	849,292,055	775,288,282	756,640,737	747,360,292	760,937,041	842,106,422	882,194,050	936,581,406	988,941,515
Wilkes.....	366,426,966	393,592,893	425,044,258	376,902,657	376,831,524	385,211,079	387,297,711	411,271,102	416,800,275	409,587,885	427,145,685
Wilson.....	572,277,367	620,380,532	621,312,213	591,464,298	608,100,473	584,163,372	602,766,401	605,917,009	618,973,672	655,421,093	739,641,236
Yadkin.....	133,684,371	140,453,289	147,615,368	122,632,206	124,773,239	129,317,970	126,963,720	129,809,401	131,957,461	139,046,517	158,886,739
Yancey.....	78,368,521	83,512,594	87,710,571	73,649,194	72,595,898	74,036,299	69,318,739	77,327,659	82,623,177	106,316,226	119,212,606
Unallocated.....	9,199,124,451	10,047,285,258	11,524,965,909	12,453,958,643	13,431,409,883	13,430,239,185	15,166,495,418	13,586,551,059	13,892,098,455	16,582,567,616	16,136,931,485
Statewide totals	71,248,545,541	74,735,799,032	80,852,388,835	76,554,213,857	78,536,679,817	78,529,670,853	83,594,594,759	87,842,449,881	93,212,640,754	101,551,856,254	106,587,219,763

Detail may not add to totals due to rounding.

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 the *Statistical Abstract* 2004 through 2006 editions. 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 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective October 1, 2008, the rate will increase to 4.5% (4.75% effective October 1, 2009).

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).

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*). Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

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 2006-07

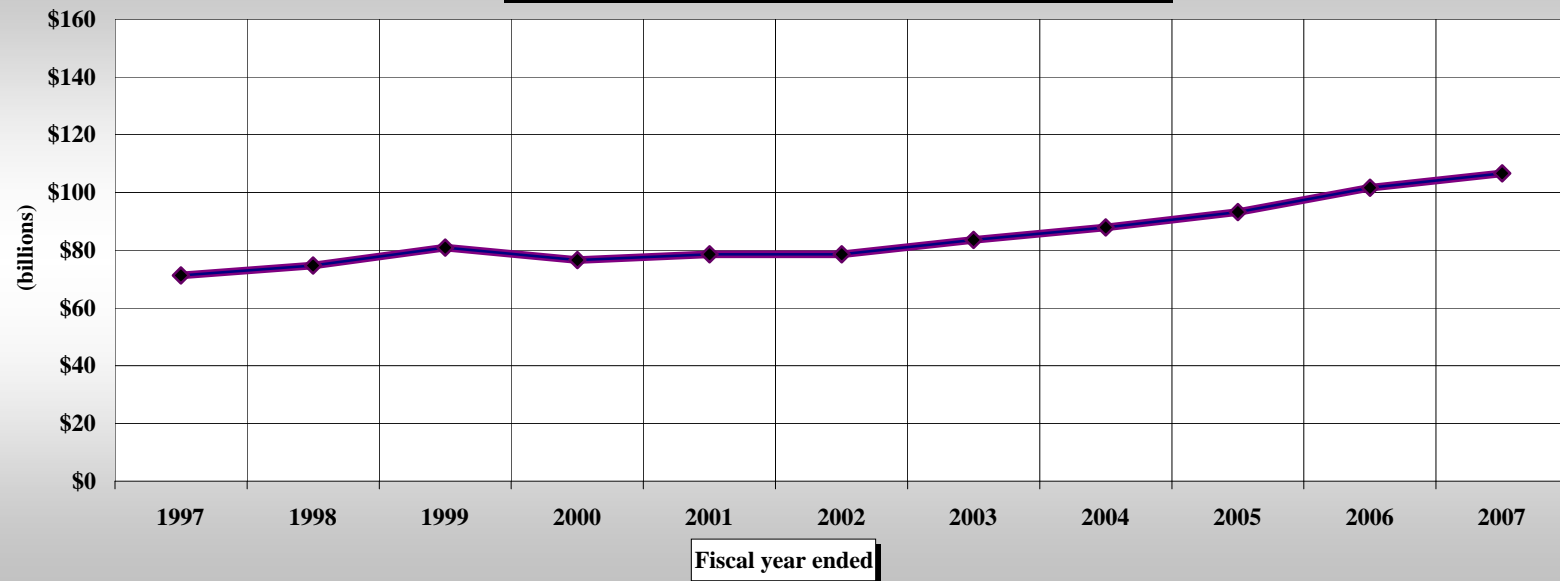


Figure 37B.1
Retail Taxable Sales in North Carolina: % Change from Preceding Year

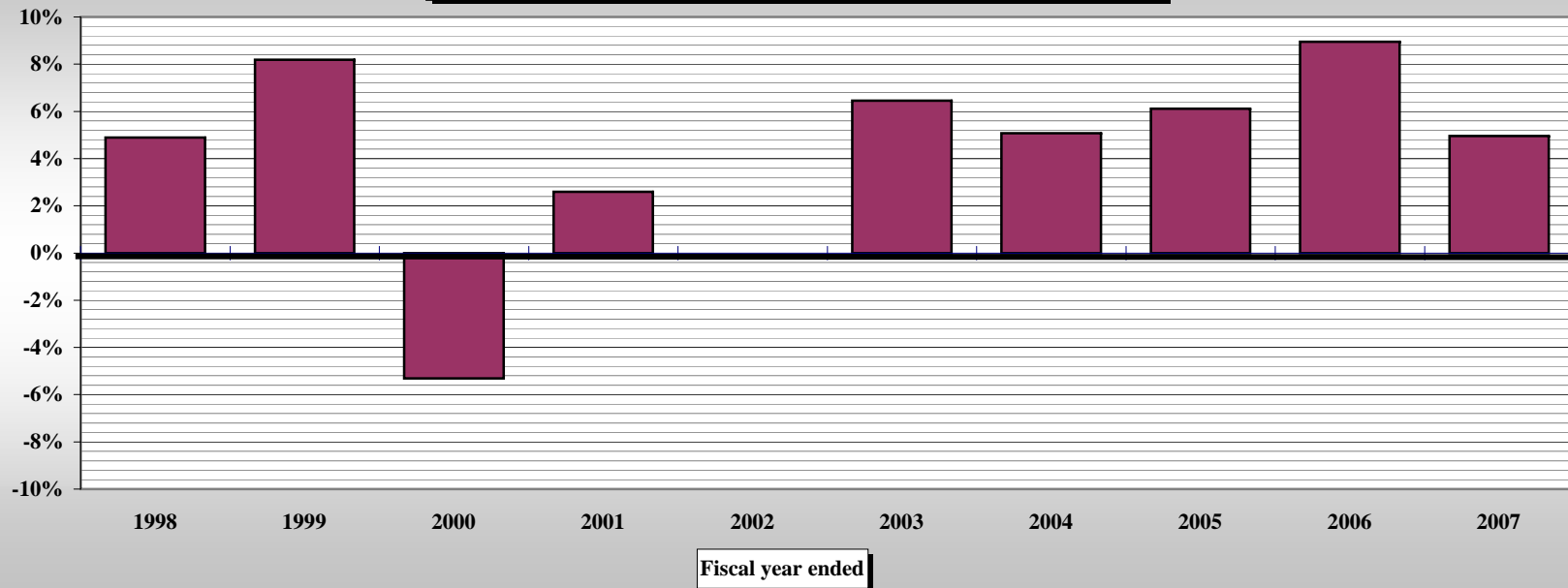


TABLE 37B. STATE SALES AND USE TAX: PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

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	07/06		98/97	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06
Alamance.....	-0.8%	9.2%	-11.0%	2.4%	-0.2%	0.1%	9.2%	4.7%	7.5%	12.3%	Johnston.....	7.4%	8.4%	-7.2%	1.0%	-0.9%	8.2%	20.7%	9.4%	2.4%	8.1%
Alexander.....	8.6%	2.2%	-23.3%	4.2%	2.1%	7.4%	5.4%	5.7%	0.9%	6.7%	Jones.....	-0.8%	5.7%	-2.5%	13.8%	2.2%	1.5%	30.5%	-9.5%	-4.8%	-1.5%
Alleghany.....	10.1%	5.9%	-17.5%	-4.5%	-3.9%	5.5%	12.9%	13.2%	13.7%	9.6%	Lee.....	3.4%	5.8%	-11.7%	2.9%	-3.5%	4.5%	13.3%	8.2%	2.5%	2.1%
Anson.....	3.0%	-6.2%	-15.5%	3.6%	4.4%	3.1%	4.3%	3.9%	7.6%	-1.3%	Lenoir.....	-3.3%	-4.2%	-5.5%	-4.8%	6.7%	-1.5%	6.1%	2.2%	10.8%	-9.6%
Ashe.....	6.2%	1.9%	-13.9%	-6.2%	14.9%	15.5%	8.4%	2.1%	3.6%	17.3%	Lincoln.....	7.4%	7.7%	-9.1%	-1.5%	2.8%	1.1%	11.5%	9.0%	5.8%	9.5%
Avery.....	6.9%	0.4%	-9.7%	1.4%	-0.7%	0.9%	2.9%	4.9%	9.2%	16.5%	Macon.....	3.8%	12.7%	-3.7%	1.2%	1.8%	4.9%	8.8%	8.2%	8.3%	8.9%
Beaufort.....	2.0%	3.9%	-8.5%	-3.8%	6.7%	10.6%	9.1%	16.9%	-3.1%	-12.1%	Madison.....	-2.8%	2.0%	-18.8%	5.9%	5.2%	11.3%	-4.9%	6.1%	17.2%	12.1%
Bertie.....	-1.1%	-3.0%	-18.0%	-4.3%	-5.0%	10.0%	18.8%	12.4%	27.5%	-27.5%	Martin.....	1.3%	1.8%	-15.2%	-4.1%	35.1%	-21.0%	7.5%	-8.3%	4.5%	5.9%
Bladen.....	2.7%	1.0%	-23.6%	6.3%	19.5%	36.1%	6.1%	0.8%	-8.7%	-25.1%	McDowell....	3.5%	6.4%	-19.2%	-3.9%	-0.4%	1.7%	9.7%	14.6%	6.8%	9.5%
Brunswick.....	-1.9%	18.6%	-8.3%	1.6%	11.7%	10.2%	9.4%	8.8%	9.6%	10.5%	Mecklenburg..	5.5%	10.8%	-3.9%	2.6%	-3.4%	2.7%	8.3%	8.1%	12.4%	5.4%
Buncombe.....	0.8%	10.0%	-8.5%	1.4%	3.4%	3.7%	6.6%	9.5%	8.8%	12.5%	Mitchell.....	0.1%	-1.3%	-2.5%	20.2%	-0.1%	2.7%	3.4%	6.7%	-2.2%	11.8%
Burke.....	5.0%	2.3%	-15.4%	0.7%	-3.8%	0.3%	10.5%	-0.4%	2.5%	3.4%	Montgomery....	-2.8%	12.7%	-13.6%	10.6%	1.9%	0.1%	4.8%	17.4%	-8.5%	-3.9%
Cabarrus.....	10.0%	11.8%	7.1%	9.1%	8.0%	7.3%	7.5%	9.7%	9.2%	10.5%	Moore.....	-3.7%	21.5%	-10.1%	-2.8%	-1.3%	3.7%	8.1%	8.2%	8.3%	10.9%
Caldwell.....	1.8%	3.4%	-14.2%	-1.3%	0.6%	1.2%	7.0%	0.9%	3.0%	6.8%	Nash.....	4.7%	2.1%	-6.6%	-4.0%	-5.8%	-1.5%	7.8%	2.0%	6.8%	2.7%
Camden.....	4.1%	5.5%	-1.5%	15.3%	2.2%	40.2%	-1.8%	7.6%	53.8%	0.3%	New Hanover...	4.5%	4.7%	-4.3%	3.0%	0.4%	6.1%	9.7%	10.0%	8.6%	3.3%
Carteret.....	3.1%	4.2%	-10.4%	-1.4%	3.1%	7.5%	11.4%	5.7%	10.2%	8.3%	Northampton...	-4.3%	5.5%	-11.5%	4.5%	0.6%	-10.8%	18.0%	-8.8%	23.8%	-11.3%
Caswell.....	1.5%	6.9%	-24.2%	3.5%	-2.1%	21.6%	-7.1%	7.5%	-6.5%	-1.2%	Onslow.....	-0.4%	1.1%	-10.4%	1.9%	2.7%	8.1%	20.1%	9.6%	6.3%	9.7%
Catawba.....	3.0%	6.7%	-9.6%	3.6%	-2.0%	1.3%	6.5%	4.2%	7.3%	6.6%	Orange.....	6.7%	11.7%	-8.4%	3.7%	3.4%	7.1%	2.7%	3.3%	7.6%	4.5%
Chatham.....	3.1%	5.3%	-16.8%	6.5%	8.6%	7.2%	10.9%	4.1%	0.2%	24.0%	Pamlico.....	5.5%	1.7%	-24.6%	-0.8%	-0.5%	3.0%	10.5%	14.5%	15.7%	-4.0%
Cherokee.....	-1.6%	4.7%	-11.7%	3.0%	8.2%	8.9%	4.5%	9.0%	13.5%	8.5%	Pasquotank....	7.5%	0.3%	-8.9%	2.1%	-2.2%	2.6%	17.0%	1.5%	10.5%	5.8%
Chowan.....	3.9%	-4.2%	-20.1%	0.4%	3.6%	2.9%	16.1%	0.6%	7.1%	4.8%	Pender.....	4.3%	1.2%	-21.5%	1.2%	4.1%	16.8%	17.1%	12.1%	24.7%	7.8%
Clay.....	-2.6%	13.1%	-9.5%	2.2%	15.0%	2.6%	16.9%	13.9%	9.7%	-4.2%	Perquimans....	-5.9%	-7.3%	-29.1%	5.2%	2.3%	25.7%	15.8%	-0.1%	14.5%	21.5%
Cleveland.....	6.7%	-0.4%	-8.6%	-10.0%	-1.0%	4.8%	5.0%	5.8%	2.4%	1.8%	Person.....	5.3%	3.4%	-14.6%	2.7%	9.1%	8.9%	8.0%	7.2%	0.6%	5.7%
Columbus.....	1.4%	2.0%	-15.3%	-4.7%	-2.3%	5.7%	9.2%	7.4%	0.3%	2.0%	Pitt.....	8.3%	7.1%	-9.1%	-2.9%	-2.5%	11.8%	14.9%	0.6%	-0.1%	5.0%
Craven.....	3.5%	3.1%	-11.0%	-1.3%	0.8%	7.0%	12.2%	7.0%	10.4%	4.9%	Polk.....	-1.9%	10.3%	-21.5%	2.4%	7.5%	-0.1%	6.3%	5.3%	11.3%	3.1%
Cumberland....	-1.9%	5.2%	-11.1%	-1.5%	0.7%	4.6%	11.8%	6.0%	5.1%	9.7%	Randolph.....	3.7%	4.4%	-10.3%	4.0%	-2.6%	2.2%	9.1%	1.8%	1.7%	6.7%
Currity.....	19.8%	11.9%	-1.6%	7.6%	4.4%	14.2%	12.4%	3.4%	10.0%	-0.9%	Richmond.....	3.7%	1.5%	-14.1%	-0.6%	-1.7%	0.5%	3.5%	11.4%	-2.8%	-0.4%
Dare.....	11.5%	9.9%	-4.2%	9.9%	10.9%	8.9%	7.9%	5.2%	4.1%	4.1%	Robeson.....	3.6%	-0.1%	-14.9%	2.0%	2.1%	3.7%	5.9%	5.6%	3.7%	8.6%
Davidson.....	7.6%	6.4%	-14.1%	0.2%	-3.5%	0.9%	14.9%	7.1%	4.4%	4.8%	Rockingham....	4.4%	7.9%	-21.3%	-2.2%	3.4%	-2.3%	3.5%	6.7%	7.6%	8.4%
Davie.....	0.1%	11.3%	-10.2%	9.9%	-4.9%	-7.4%	7.6%	9.6%	15.7%	14.6%	Rowan.....	6.2%	4.2%	-10.3%	-1.8%	0.4%	1.0%	0.1%	8.5%	-0.8%	3.6%
Duplin.....	-2.9%	0.3%	-11.6%	-1.4%	-2.9%	6.6%	9.6%	11.1%	7.1%	-5.7%	Rutherford.....	3.4%	1.8%	-13.4%	4.5%	-2.1%	4.0%	7.7%	1.4%	4.0%	5.3%
Durham.....	10.6%	8.8%	3.9%	2.7%	13.6%	18.9%	1.1%	6.7%	5.2%	2.4%	Sampson.....	3.1%	1.7%	-8.9%	-3.7%	-0.2%	0.3%	14.7%	6.7%	4.2%	-4.8%
Edgecombe....	1.9%	0.7%	-12.4%	-2.9%	0.1%	8.4%	6.5%	3.3%	-0.5%	8.4%	Scotland.....	0.6%	0.0%	-17.8%	-3.4%	-2.0%	13.4%	14.2%	9.4%	-0.6%	0.2%
Forsyth.....	2.1%	4.0%	-7.4%	0.1%	2.8%	7.2%	6.6%	6.3%	4.6%	3.7%	Stanly.....	5.1%	7.4%	-13.7%	-1.6%	2.0%	1.4%	1.6%	15.0%	1.1%	8.6%
Franklin.....	11.0%	17.3%	-10.1%	-1.7%	8.3%	2.6%	21.0%	12.2%	18.8%	7.0%	Stokes.....	1.1%	1.2%	-16.1%	-0.7%	7.0%	26.6%	25.0%	46.1%	-0.1%	-33.0%
Gaston.....	-3.0%	10.9%	-12.4%	-1.8%	2.0%	5.2%	5.1%	5.5%	-0.3%	9.1%	Surry.....	5.7%	2.7%	-12.6%	4.1%	-4.1%	-3.8%	5.6%	9.1%	6.6%	6.4%
Gates.....	5.8%	-8.1%	-33.1%	-10.0%	-4.3%	1.9%	16.6%	15.9%	-2.2%	-15.7%	Swain.....	0.6%	10.6%	-18.0%	-0.7%	2.6%	3.0%	7.4%	4.9%	13.2%	14.4%
Graham.....	1.0%	-1.0%	-23.4%	1.2%	9.4%	5.7%	22.9%	2.6%	15.0%	11.3%	Transylvania...	4.4%	9.9%	-9.0%	-2.7%	1.8%	6.4%	6.2%	14.0%	11.8%	15.6%
Granville.....	0.9%	2.0%	-15.9%	2.1%	0.9%	6.6%	11.6%	2.6%	8.7%	-1.5%	Tyrrell.....	2.0%	6.5%	-19.0%	-13.3%	10.5%	-0.1%	3.9%	0.9%	16.4%	1.6%
Greene.....	-16.4%	-1.1%	-21.8%	6.9%	-10.4%	3.3%	13.5%	8.7%	1.9%	7.7%	Union.....	5.0%	9.7%	-7.4%	4.2%	-4.0%	0.8%	8.5%	10.6%	15.9%	10.7%
Guilford.....	5.5%	8.0%	-5.7%	1.5%	-5.6%	1.9%	4.8%	6.6%	1.8%	5.7%	Vance.....	6.9%	4.9%	-15.1%	1.4%	0.3%	1.8%	4.1%	3.0%	1.2%	10.5%
Halifax.....	3.4%	1.2%	-12.5%	-4.4%	-3.7%	5.5%	9.4%	7.0%	-0.2%	0.7%	Wake.....	5.6%	9.7%	-5.0%	3.5%	-2.7%	6.5%	11.8%	5.8%	10.5%	9.1%
Harnett.....	-0.6%	3.9%	-15.5%	0.9%	-1.4%	3.5%	13.0%	14.6%	6.4%	12.7%	Warren.....	8.2%	2.9%	-20.3%	1.1%	3.1%	1.4%	3.6%	-5.2%	12.1%	5.0%
Haywood.....	1.1%	9.9%	-13.8%	3.1%	2.6%	1.7%	10.6%	1.2%	9.6%	10.8%	Washington....	-4.5%	-3.3%	-19.7%	2.3%	1.1%	1.9%	10.8%	0.0%	0.3%	-0.8%
Henderson.....	8.6%	2.3%	-8.1%	2.0%	4.1%	14.7%	7.7%	3.1%	2.2%	15.3%	Watauga.....	10.2%	7.0%	-2.5%	1.1%	-1.1%	3.6%	7.1%	6.0%	6.8%	8.5%
Hertford.....	-0.4%	2.9%	-1.7%	-2.9%	-10.5%	4.2%	8.6%	8.7%	0.8%	-7.6%	Wayne.....	4.0%	1.3%	-8.7%	-2.4%	-1.2%	1.8%	10.7%	4.8%	6.2%	5.6%
Hoke.....	3.1%	0.6%	-22.6%	-1.2%	5.8%	22.5%	9.1%	13.2%	11.6%	-9.6%	Wilkes.....	7.4%	8.0%	-11.3%	0.0%	2.2%	0.5%	6.2%	1.3%	-1.7%	4.3%
Hyde.....	13.0%	7.3%	-6.8%	14.7%	5.3%	-0.1%	-2.7%	2.2%	1.8%	4.4%	Wilson.....	8.4%	0.2%	-4.8%	2.8%	-3.9%	3.2%	0.5%	2.2%	5.9%	12.8%
Iredell.....	4.9%	7.8%	-6.9%	4.3%	2.9%	11.7%	16.8%	10.5%	11.8%	7.2%	Yadkin.....	5.1%	5.1%	-16.9%	1.7%	3.6%	-1.8%	2.2%	1.7%	5.4%	14.3%
Jackson.....	0.6%	12.4%	-8.9%	4.9%	2.9%	4.5%	5.2%	8.9%	5.3%	22.4%	Yancey.....	6.6%	5.0%	-16.0%	-1.4%	2.0%	-6.4%	11.6%	6.8%	28.7%	12.1%
											Unallocated....	9.2%	14.7%	8.1%	7.8%	0.0%	12.9%	-10.4%	2.2%	19.4%	-2.7%
											Statewide totals	4.9%	8.2%	-5.3%	2.6%	0.0%	6.4%	5.1%	6.1%	8.9%	5.0%

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1992-1993 AND 2006-2007

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1992-1993						Fiscal year 2006-2007							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 07/93	County	Rank	% of total	% change 07/93
Alamance.....	11	1.44%	Johnston.....	24	0.86%	Alamance.....	14	1.30%	92.3%	Johnston.....	18	1.08%	165.4%
Alexander.....	73	0.16%	Jones.....	93	0.05%	Alexander.....	77	0.11%	51.5%	Jones.....	98	0.02%	-2.9%
Alleghany.....	85	0.07%	Lee.....	36	0.64%	Alleghany.....	81	0.07%	97.9%	Lee.....	35	0.51%	68.7%
Anson.....	76	0.14%	Lenoir.....	31	0.79%	Anson.....	79	0.09%	39.4%	Lenoir.....	38	0.47%	25.6%
Ashe.....	70	0.17%	Lincoln.....	51	0.42%	Ashe.....	70	0.16%	106.8%	Lincoln.....	41	0.43%	118.4%
Avery.....	70	0.17%	Macon.....	54	0.36%	Avery.....	68	0.17%	113.3%	Macon.....	43	0.41%	137.8%
Beaufort.....	47	0.45%	Madison.....	85	0.07%	Beaufort.....	48	0.34%	59.5%	Madison.....	85	0.05%	64.3%
Bertie.....	85	0.07%	Martin.....	58	0.29%	Bertie.....	90	0.04%	9.3%	Martin.....	73	0.13%	-4.5%
Bladen.....	67	0.20%	McDowell.....	59	0.28%	Bladen.....	74	0.12%	26.1%	McDowell.....	62	0.23%	68.6%
Brunswick.....	35	0.66%	Mecklenburg....	1	11.46%	Brunswick.....	20	0.91%	189.8%	Mecklenburg....	1	13.42%	148.3%
Buncombe.....	7	3.05%	Mitchell.....	76	0.14%	Buncombe.....	6	3.20%	122.5%	Mitchell.....	74	0.12%	77.2%
Burke.....	38	0.60%	Montgomery....	75	0.15%	Burke.....	42	0.42%	46.7%	Montgomery....	74	0.12%	63.0%
Cabarrus.....	16	1.10%	Moore.....	33	0.78%	Cabarrus.....	9	1.79%	245.7%	Moore.....	26	0.78%	113.8%
Caldwell.....	40	0.58%	Nash.....	13	1.17%	Caldwell.....	43	0.41%	51.0%	Nash.....	23	0.85%	54.0%
Camden.....	99	0.02%	New Hanover....	8	2.54%	Camden.....	96	0.03%	331.5%	New Hanover....	7	2.85%	138.0%
Carteret.....	31	0.79%	Northampton....	89	0.06%	Carteret.....	25	0.80%	114.0%	Northampton....	90	0.04%	37.2%
Caswell.....	93	0.05%	Onslow.....	20	1.02%	Caswell.....	96	0.03%	27.2%	Onslow.....	15	1.18%	143.9%
Catawba.....	9	1.93%	Orange.....	19	1.08%	Catawba.....	10	1.75%	92.6%	Orange.....	20	0.91%	78.4%
Chatham.....	61	0.26%	Pamlico.....	89	0.06%	Chatham.....	55	0.29%	131.0%	Pamlico.....	85	0.05%	70.9%
Cherokee.....	65	0.24%	Pasquotank.....	47	0.45%	Cherokee.....	56	0.28%	142.4%	Pasquotank.....	46	0.38%	80.9%
Chowan.....	78	0.12%	Pender.....	73	0.16%	Chowan.....	80	0.08%	46.2%	Pender.....	62	0.23%	205.1%
Clay.....	95	0.04%	Perquimans.....	97	0.03%	Clay.....	85	0.05%	159.6%	Perquimans.....	90	0.04%	159.0%
Cleveland.....	21	0.90%	Person.....	63	0.25%	Cleveland.....	34	0.61%	45.3%	Person.....	59	0.24%	104.7%
Columbus.....	46	0.49%	Pitt.....	12	1.42%	Columbus.....	52	0.30%	30.0%	Pitt.....	13	1.40%	109.9%
Craven.....	24	0.86%	Polk.....	83	0.08%	Craven.....	27	0.75%	84.8%	Polk.....	81	0.07%	72.3%
Cumberland....	6	3.25%	Randolph.....	23	0.87%	Cumberland....	8	2.60%	69.9%	Randolph.....	29	0.71%	73.3%
Currituck.....	80	0.11%	Richmond.....	51	0.42%	Currituck.....	65	0.22%	305.5%	Richmond.....	59	0.24%	20.8%
Dare.....	27	0.84%	Robeson.....	24	0.86%	Dare.....	17	1.15%	189.0%	Robeson.....	31	0.68%	67.9%
Davidson.....	18	1.09%	Rockingham....	34	0.73%	Davidson.....	22	0.88%	71.3%	Rockingham....	39	0.46%	34.0%
Davie.....	66	0.21%	Rowan.....	16	1.10%	Davie.....	67	0.20%	101.6%	Rowan.....	28	0.73%	40.8%
Duplin.....	57	0.30%	Rutherford.....	41	0.57%	Duplin.....	62	0.23%	59.1%	Rutherford.....	46	0.38%	40.8%
Durham.....	5	3.51%	Sampson.....	53	0.37%	Durham.....	5	3.61%	118.4%	Sampson.....	52	0.30%	76.8%
Edgecombe.....	49	0.44%	Scotland.....	55	0.34%	Edgecombe.....	57	0.27%	27.1%	Scotland.....	59	0.24%	48.6%
Forsyth.....	4	4.85%	Stanly.....	45	0.53%	Forsyth.....	4	4.00%	74.8%	Stanly.....	40	0.44%	77.7%
Franklin.....	69	0.18%	Stokes.....	70	0.17%	Franklin.....	52	0.30%	260.8%	Stokes.....	71	0.15%	82.4%
Gaston.....	10	1.84%	Surry.....	30	0.81%	Gaston.....	12	1.42%	63.4%	Surry.....	33	0.63%	65.7%
Gates.....	97	0.03%	Swain.....	83	0.08%	Gates.....	99	0.01%	-8.7%	Swain.....	81	0.07%	88.9%
Graham.....	89	0.06%	Transylvania....	61	0.26%	Graham.....	90	0.04%	56.8%	Transylvania....	57	0.27%	116.0%
Granville.....	60	0.27%	Tyrrell.....	99	0.02%	Granville.....	66	0.21%	63.2%	Tyrrell.....	99	0.01%	50.0%
Greene.....	89	0.06%	Union.....	22	0.88%	Greene.....	90	0.04%	37.5%	Union.....	16	1.16%	178.1%
Guilford.....	3	6.96%	Vance.....	50	0.43%	Guilford.....	3	5.70%	73.7%	Vance.....	50	0.33%	62.3%
Halifax.....	43	0.54%	Wake.....	2	9.01%	Halifax.....	48	0.34%	32.1%	Wake.....	2	10.75%	153.0%
Harnett.....	43	0.54%	Warren.....	85	0.07%	Harnett.....	37	0.48%	87.6%	Warren.....	85	0.05%	50.1%
Haywood.....	37	0.61%	Washington....	81	0.09%	Haywood.....	35	0.51%	77.7%	Washington....	85	0.05%	6.5%
Henderson.....	28	0.82%	Watauga.....	38	0.60%	Henderson.....	24	0.82%	111.1%	Watauga.....	32	0.64%	125.4%
Hertford.....	63	0.25%	Wayne.....	15	1.13%	Hertford.....	68	0.17%	40.9%	Wayne.....	19	0.94%	76.5%
Hoke.....	81	0.09%	Wilkes.....	42	0.56%	Hoke.....	81	0.07%	62.4%	Wilkes.....	43	0.41%	54.6%
Hyde.....	95	0.04%	Wilson.....	28	0.82%	Hyde.....	90	0.04%	123.2%	Wilson.....	29	0.71%	85.0%
Iredell.....	13	1.17%	Yadkin.....	68	0.19%	Iredell.....	11	1.64%	197.0%	Yadkin.....	71	0.15%	71.0%
Jackson.....	56	0.33%	Yancey.....	78	0.12%	Jackson.....	51	0.32%	105.8%	Yancey.....	77	0.11%	103.4%
			Unallocated.....	2	11.36%					Unallocated.....	1	14.03%	162.0%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	112.2%

Detail may not add to totals due to rounding.

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

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1996-1997 AND 2006-2007
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1996-1997						Fiscal year 2006-2007							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 07/97	County	Rank	% of total	% change 07/97
Alamance.....	12	1.41%	Johnston.....	21	0.93%	Alamance.....	14	1.29%	36.1%	Johnston.....	18	1.07%	71.0%
Alexander.....	73	0.15%	Jones.....	97	0.03%	Alexander.....	77	0.11%	16.7%	Jones.....	98	0.02%	33.6%
Alleghany.....	84	0.07%	Lee.....	35	0.61%	Alleghany.....	81	0.07%	48.4%	Lee.....	35	0.53%	28.7%
Anson.....	77	0.13%	Lenoir.....	33	0.72%	Anson.....	79	0.09%	4.7%	Lenoir.....	38	0.46%	-4.8%
Ashe.....	73	0.15%	Lincoln.....	46	0.43%	Ashe.....	68	0.16%	55.9%	Lincoln.....	41	0.44%	51.6%
Avery.....	70	0.18%	Macon.....	53	0.35%	Avery.....	68	0.16%	35.4%	Macon.....	43	0.40%	68.9%
Beaufort.....	49	0.41%	Madison.....	87	0.06%	Beaufort.....	48	0.33%	19.4%	Madison.....	85	0.05%	32.2%
Bertie.....	91	0.05%	Martin.....	66	0.20%	Bertie.....	90	0.04%	-2.9%	Martin.....	73	0.13%	-2.3%
Bladen.....	70	0.18%	McDowell.....	59	0.26%	Bladen.....	74	0.12%	0.1%	McDowell.....	64	0.22%	27.3%
Brunswick.....	34	0.69%	Mecklenburg....	1	12.46%	Brunswick.....	20	0.89%	92.4%	Mecklenburg....	1	13.21%	58.6%
Buncombe.....	5	2.97%	Mitchell.....	78	0.12%	Buncombe.....	6	3.13%	57.7%	Mitchell.....	74	0.12%	43.3%
Burke.....	37	0.60%	Montgomery.....	73	0.15%	Burke.....	42	0.41%	3.0%	Montgomery.....	74	0.12%	15.4%
Cabarrus.....	16	1.11%	Moore.....	29	0.79%	Cabarrus.....	9	1.77%	137.1%	Moore.....	26	0.78%	46.9%
Caldwell.....	39	0.56%	Nash.....	14	1.19%	Caldwell.....	43	0.40%	7.8%	Nash.....	24	0.85%	7.2%
Camden.....	99	0.02%	New Hanover....	7	2.66%	Camden.....	96	0.03%	190.9%	New Hanover....	7	2.77%	55.5%
Carteret.....	27	0.82%	Northampton....	87	0.06%	Carteret.....	25	0.81%	48.1%	Northampton....	90	0.04%	-0.9%
Caswell.....	91	0.05%	Onslow.....	16	1.11%	Caswell.....	96	0.03%	-6.6%	Onslow.....	15	1.16%	56.6%
Catawba.....	9	2.00%	Orange.....	22	0.89%	Catawba.....	10	1.74%	29.6%	Orange.....	20	0.89%	49.5%
Chatham.....	59	0.26%	Pamlico.....	87	0.06%	Chatham.....	55	0.28%	60.5%	Pamlico.....	85	0.05%	15.7%
Cherokee.....	58	0.26%	Pasquotank.....	50	0.40%	Cherokee.....	56	0.27%	54.8%	Pasquotank.....	46	0.38%	39.9%
Chowan.....	80	0.10%	Pender.....	67	0.19%	Chowan.....	80	0.08%	11.7%	Pender.....	62	0.23%	80.0%
Clay.....	91	0.05%	Perquimans.....	91	0.05%	Clay.....	85	0.05%	68.1%	Perquimans.....	90	0.04%	34.8%
Cleveland.....	25	0.86%	Person.....	59	0.26%	Cleveland.....	34	0.61%	5.0%	Person.....	60	0.24%	39.7%
Columbus.....	47	0.43%	Pitt.....	11	1.53%	Columbus.....	52	0.30%	3.4%	Pitt.....	13	1.39%	35.4%
Craven.....	29	0.79%	Polk.....	81	0.08%	Craven.....	27	0.74%	40.5%	Polk.....	81	0.07%	19.8%
Cumberland.....	5	2.97%	Randolph.....	23	0.87%	Cumberland.....	8	2.58%	30.0%	Randolph.....	29	0.70%	21.3%
Currituck.....	73	0.15%	Richmond.....	52	0.36%	Currituck.....	65	0.21%	114.6%	Richmond.....	60	0.24%	-0.7%
Dare.....	23	0.87%	Robeson.....	26	0.85%	Dare.....	17	1.12%	91.6%	Robeson.....	31	0.68%	19.5%
Davidson.....	19	1.01%	Rockingham.....	35	0.61%	Davidson.....	22	0.87%	29.2%	Rockingham.....	38	0.46%	12.7%
Davie.....	67	0.19%	Rowan.....	20	0.98%	Davie.....	66	0.20%	51.4%	Rowan.....	28	0.72%	10.3%
Duplin.....	56	0.31%	Rutherford.....	44	0.48%	Duplin.....	62	0.23%	8.1%	Rutherford.....	47	0.37%	16.0%
Durham.....	8	2.64%	Sampson.....	50	0.40%	Durham.....	5	3.56%	101.5%	Sampson.....	52	0.30%	11.7%
Edgecombe.....	53	0.35%	Scotland.....	55	0.34%	Edgecombe.....	57	0.26%	12.5%	Scotland.....	59	0.25%	10.4%
Forsyth.....	4	4.42%	Stanly.....	42	0.53%	Forsyth.....	4	3.94%	33.4%	Stanly.....	40	0.45%	27.0%
Franklin.....	65	0.20%	Stokes.....	72	0.16%	Franklin.....	54	0.29%	120.7%	Stokes.....	71	0.15%	41.3%
Gaston.....	10	1.75%	Surry.....	32	0.78%	Gaston.....	12	1.40%	19.7%	Surry.....	32	0.62%	19.1%
Gates.....	97	0.03%	Swain.....	84	0.07%	Gates.....	99	0.01%	-36.4%	Swain.....	81	0.07%	39.8%
Graham.....	95	0.04%	Transylvania....	64	0.23%	Graham.....	90	0.04%	44.5%	Transylvania....	57	0.26%	72.0%
Granville.....	59	0.26%	Tyrrell.....	99	0.02%	Granville.....	66	0.20%	16.7%	Tyrrell.....	99	0.01%	4.3%
Greene.....	84	0.07%	Union.....	18	1.03%	Greene.....	90	0.04%	-13.5%	Union.....	16	1.14%	65.6%
Guilford.....	3	6.67%	Vance.....	48	0.42%	Guilford.....	3	5.62%	26.0%	Vance.....	48	0.33%	18.4%
Halifax.....	45	0.46%	Wake.....	2	9.39%	Halifax.....	50	0.32%	4.5%	Wake.....	2	10.57%	68.4%
Harnett.....	40	0.55%	Warren.....	87	0.06%	Harnett.....	36	0.51%	39.5%	Warren.....	85	0.05%	8.4%
Haywood.....	41	0.54%	Washington.....	81	0.08%	Haywood.....	36	0.51%	40.0%	Washington.....	85	0.05%	-14.0%
Henderson.....	29	0.79%	Watauga.....	37	0.60%	Henderson.....	23	0.86%	62.6%	Watauga.....	32	0.62%	56.8%
Hertford.....	63	0.25%	Wayne.....	15	1.13%	Hertford.....	68	0.16%	0.3%	Wayne.....	19	0.93%	22.7%
Hoke.....	81	0.08%	Wilkes.....	43	0.51%	Hoke.....	81	0.07%	28.2%	Wilkes.....	43	0.40%	16.6%
Hyde.....	95	0.04%	Wilson.....	28	0.80%	Hyde.....	90	0.04%	44.1%	Wilson.....	30	0.69%	29.2%
Iredell.....	13	1.24%	Yadkin.....	67	0.19%	Iredell.....	11	1.62%	95.2%	Yadkin.....	71	0.15%	18.9%
Jackson.....	57	0.27%	Yancey.....	79	0.11%	Jackson.....	51	0.31%	71.5%	Yancey.....	77	0.11%	52.1%
			Unallocated.....	1	12.91%					Unallocated.....	1	15.14%	75.4%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	49.6%

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

TABLE 40. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS

[G.S. 105 ARTICLE 5A.]

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

Fiscal year	Highway Use Tax Collections								Year-over-year % change			
	(+) Revenue generated from retail sales at 3% rate [\$]	(+) Revenue generated from long-term leases at 3% rate [\$]	(+) Revenue generated from short-term leases at 8% rate [\$]	(=) Total revenue generated from all rates [\$]	Collections to Highway Trust Fund [3% rate proceeds] [\$]	Annual appropriation to General Fund from Highway Trust Fund [\$]	Net Highway Trust Fund receipts after appropriation [\$]	Collections to General Fund [8% lease proceeds + appropriation] [\$]	Revenue generated from retail sales at 3% rate	Revenue generated from long-term leases at 3% rate	Revenue generated from short-term leases at 8% rate	Total revenue generated from all rates
	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%
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%
2006-07.....	570,672,943	34,374,413	49,250,929	654,298,286	605,047,356	57,486,602	547,560,754	106,737,531	4.06%	19.19%	-1.15%	4.34%

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 not subject to the \$1,000 maximum 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

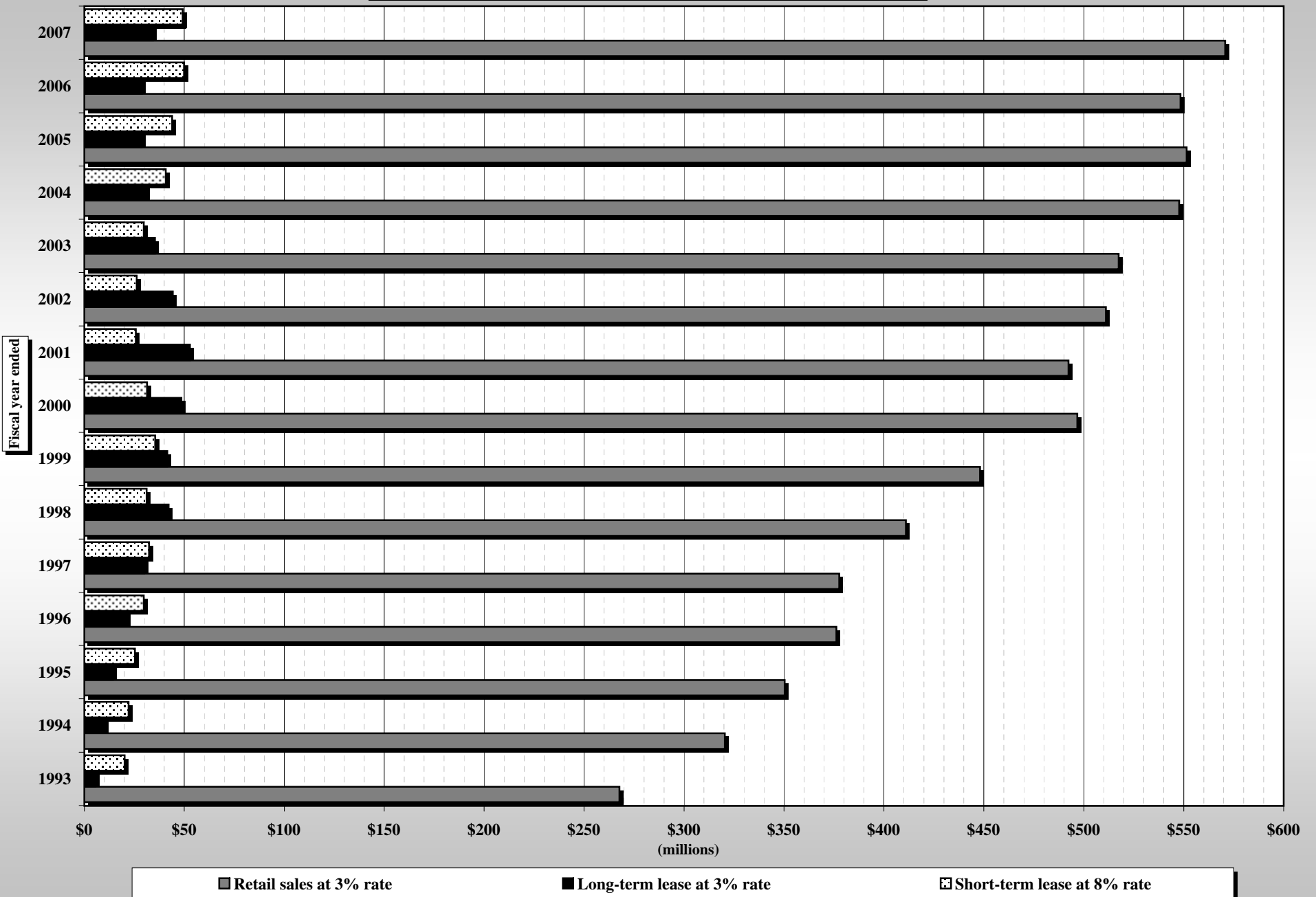


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5B.]

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 [\$]	Collection cost of fines/forfeitures [\$]	
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	-	
2006-07.....	13,875,393	12,156	13,863,236	9,238,133	-	679,274	3,668,082	213,896	2,603	60,994	254	

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.

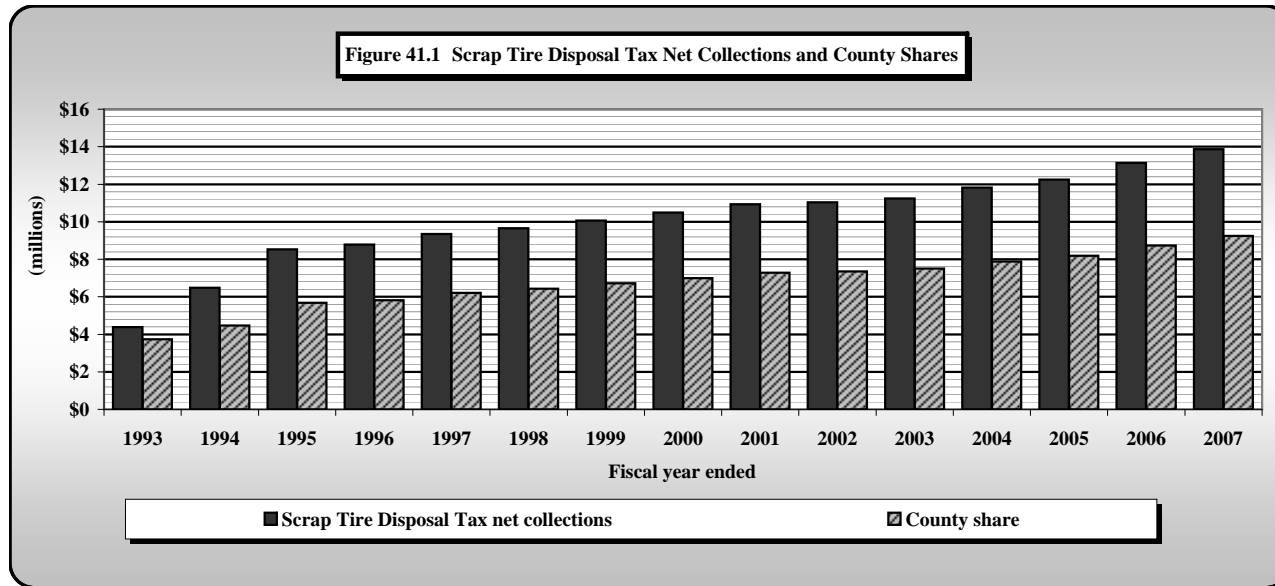


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers								
				County share [\$]	Solid Waste Management Trust Fund [\$]	White Goods Management Account [\$]	Administrative costs [\$]	General Fund [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	
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	-	-
2006-07.....	5,246,858	13,505	5,233,354	3,377,272	401,000	1,234,231	207,822	-	193	12,782	53	-

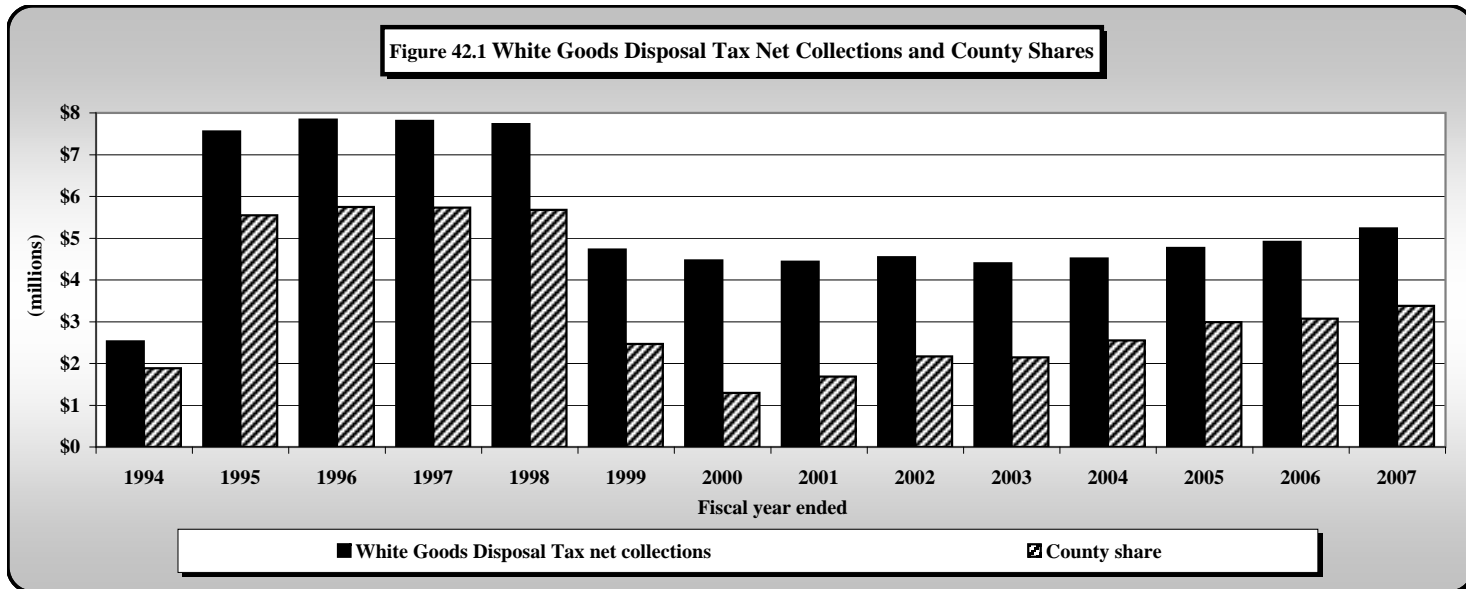
Detail may not add to totals due to rounding.

Tax rate and base:

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

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

Effective **July 1, 1998**, the sunset was extended to **July 1, 2001**; effective **July 13, 2000**, the expiration was deleted. The rate was reduced to a single flat amount of \$3 regardless of the contents of the article. The distribution of the tax was amended to increase the Solid Waste Management Trust Fund share from 5% to 8%; the county share was decreased from 75% to 72% with eligibility requirements established in order for counties to qualify for receipt of a distribution. A legislative amendment directed that for fiscal year 2001-02, the 20% allocable portion of collections (\$1,841,220) be deposited into the General Fund instead of the White Goods Management Account.



**TABLE 43. DRY-CLEANING SOLVENT
TAX COLLECTIONS
[G.S. 105 ARTICLE 5D.]**

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]
1997-98.	468,683	-	468,683
1998-99.	877,437	7,224	870,213
1999-00.	869,868	-	869,868
2000-01.	714,002	-	714,002
2001-02.	891,958	-	891,958
2002-03.	900,927	-	900,927
2003-04.	891,044	-	891,044
2004-05.	895,453	-	895,453
2005-06.	815,822	-	815,822
2006-07.	754,409	-	754,409

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				Collections to General Fund [\$]	Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		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%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	36,057,204	5.14%	7.14%

Detail may not add to totals due to rounding.

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

Piped natural gas excise tax rates and bases:

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

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

Monthly Volume of Therms Rate Per Therm

First 200	\$.047
201 to 15,000	.035
15,001 to 60,000	.024
60,001 to 500,000	.015
Over 500,000	.003

2001-02

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

TABLE 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
2006-07.	754,409	-	754,409

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.

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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				Collections to General Fund [\$]	Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		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%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	36,057,204	5.14%	7.14%

Detail may not add to totals due to rounding.

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

Piped natural gas excise tax rates and bases:

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

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

Monthly Volume of Therms Rate Per Therm

First 200	\$.047
201 to 15,000	.035
15,001 to 60,000	.024
60,001 to 500,000	.015
Over 500,000	.003

2001-02

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

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

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Transfers			Collections to General Fund [\$]
				Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	
2005-06.	11,991,983	34,366	11,957,618	-	5,627	-	11,951,991
2006-07.	37,133,967	397,117	36,736,849	229	177,102	738	36,558,780

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 [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change		
								Gift tax gross collections	Gift tax refunds	Gift tax collections to General Fund
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%
2006-07.....	16,471,817	659,457	15,812,360	6,911	162,991	679	15,641,779	-4.42%	-27.45%	-3.67%

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, 2006**, is \$12,000. (Gifts made on or after **January 1, 2002**, and prior to **January 1, 2006**, were subject to an \$11,000 annual exclusion. 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.

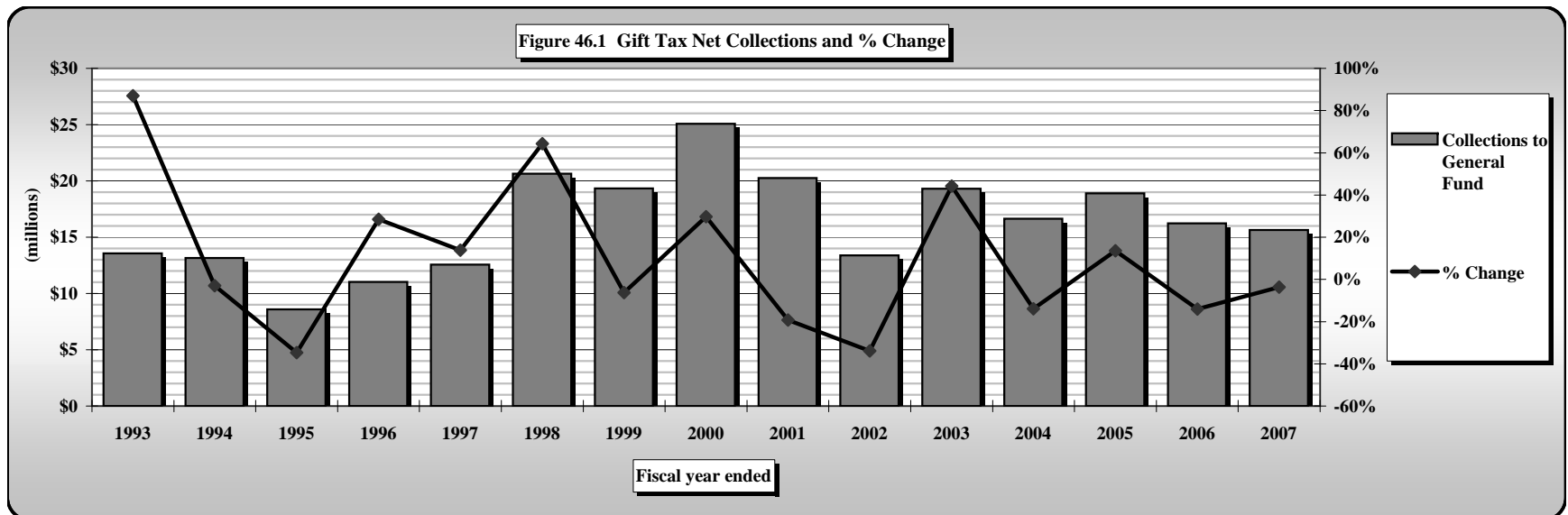


TABLE 47. FREIGHT CAR LINES TAX COLLECTIONS
[G.S. 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change
							Amount to General Fund
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%
2006-07.....	324,590	42	-	13	0	324,535	20.23%

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.

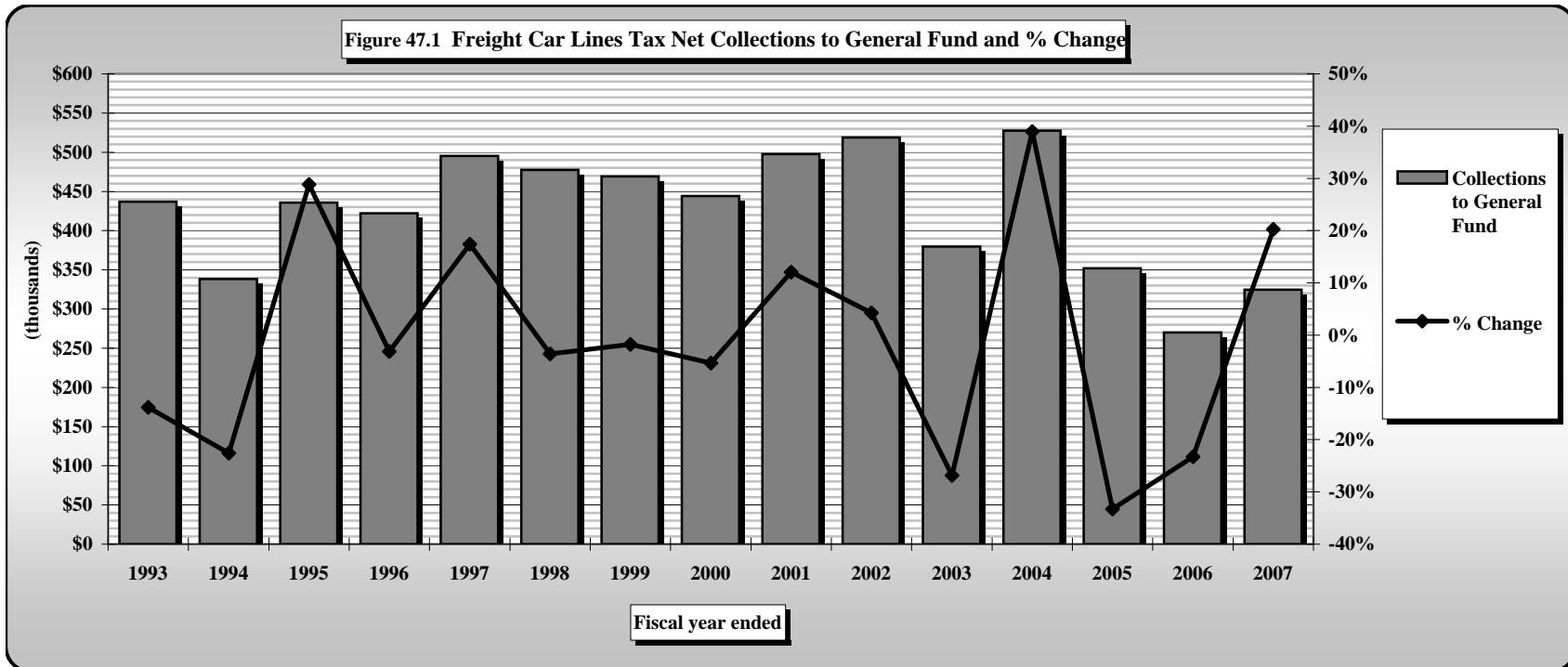


TABLE 48. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[G.S. 105 ARTICLE 8B.; G.S. 58 ARTICLE 6.]

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 [\$]	Fines/forfeitures collection cost [\$]	Amount to General Fund [\$]					
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%
2006-07.....	530,744,875	16,286,059	514,458,816	<i>[28,704,321]</i>	514,458,816	38,883,216	30,062	125	475,545,413	11.09%	71.27%	9.87%	6.49%	10.15%

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 1992-93 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.

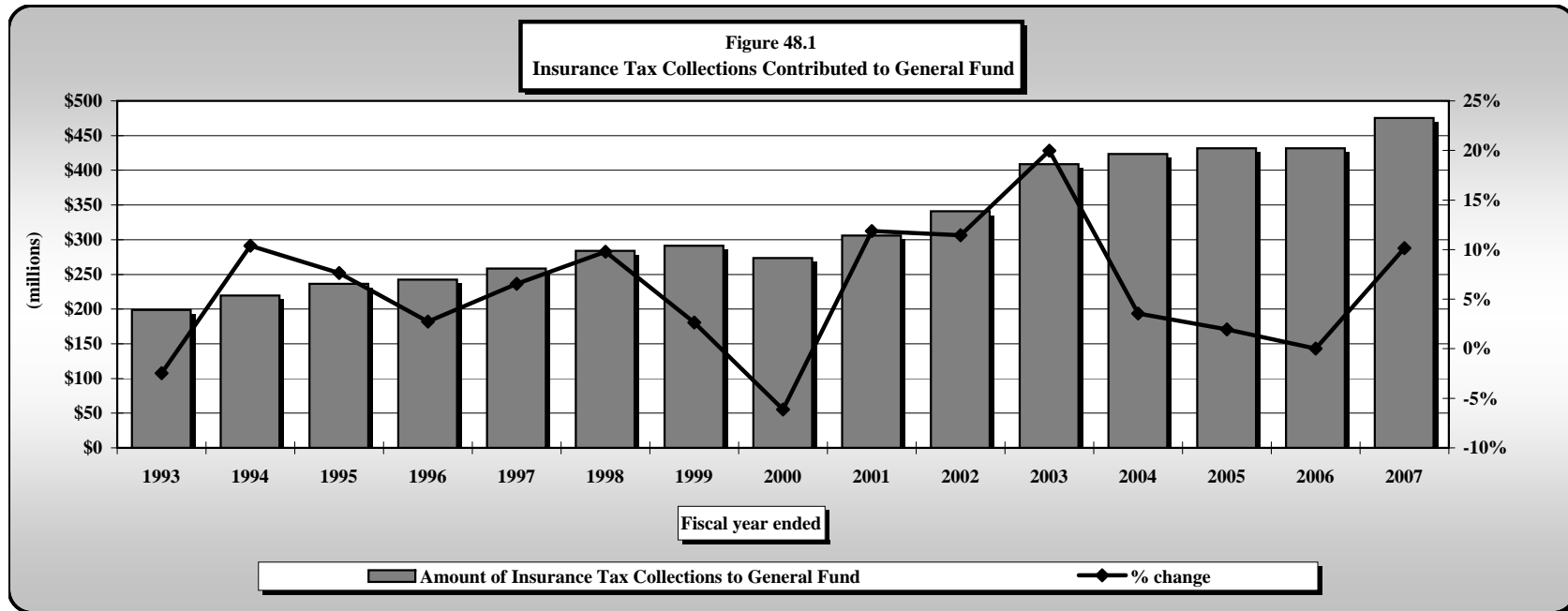


TABLE 49. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[G.S. 105 ARTICLE 8B.]

Insurance Tax Type & Regulatory Charge													
Type of Insurance Company													
Fiscal year	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
2006-07.....	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709

Insurance Tax Type & Regulatory Charge													
Disposition of Proceeds													
Fiscal year	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	Fines/forfeitures collection cost
	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	-
2006-07.....	9,513,988	530,725	905	-	(2,822,953)	-	28,731,543	487,078,402	27,380,414	38,883,216	475,545,413	30,062	125

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

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

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

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

<u>Insurance Type/Company Type</u>	<u>Rate</u>	
Workers' Compensation	2.5%	
Other insurance contracts	1.9%	
Additional Statewide Fire & Lightning (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 repealed and replaced with an additional tax (0.74% 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, 2006, and 2007)
HMO's	1.0%	(Taxation effective beginning for the 2003 tax year; rate decreased from 1.1% to 1.0% 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					Amount to General Fund [\$]
				(-) Administrative costs for printing and handling deed stamps [\$]	(-) Recreation & Natural Heritage Trust Fund [\$]	(-) Natural Heritage Trust Fund [\$]	(-) Parks & Recreation Trust Fund [\$]	(=)	
1992-93..	12,389,178	-	12,389,178	740	2,012,107	-	-	10,376,330	
1993-94..	17,927,087	234,309	17,692,777	481	2,089,776	-	-	15,602,521	
1994-95..	19,971,181	-	19,971,181	731	3,579,453	-	-	16,390,997	
1995-96..	20,899,301	1,060	20,898,241	627	3,134,801	-	-	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	-	
2006-07..	74,445,097	813	74,444,284	-	-	18,611,071	55,833,213	-	

Detail may not add to totals due to rounding.

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

For fiscal years 1992-93 through 1995-96, fifty percent (50%) of the proceeds were to be remitted to the State. After deduction of administrative costs, 15% of the proceeds were to be deposited into the Recreation and Natural Heritage Trust Fund with the remainder to be deposited into the General Fund. Effective July 1, 1996, the statute was rewritten establishing the distribution of proceeds currently in practice.

2003-04

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

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

Figure 50.1 Excise Stamp Tax On Conveyances Net Collections
[State's Portion of Proceeds]

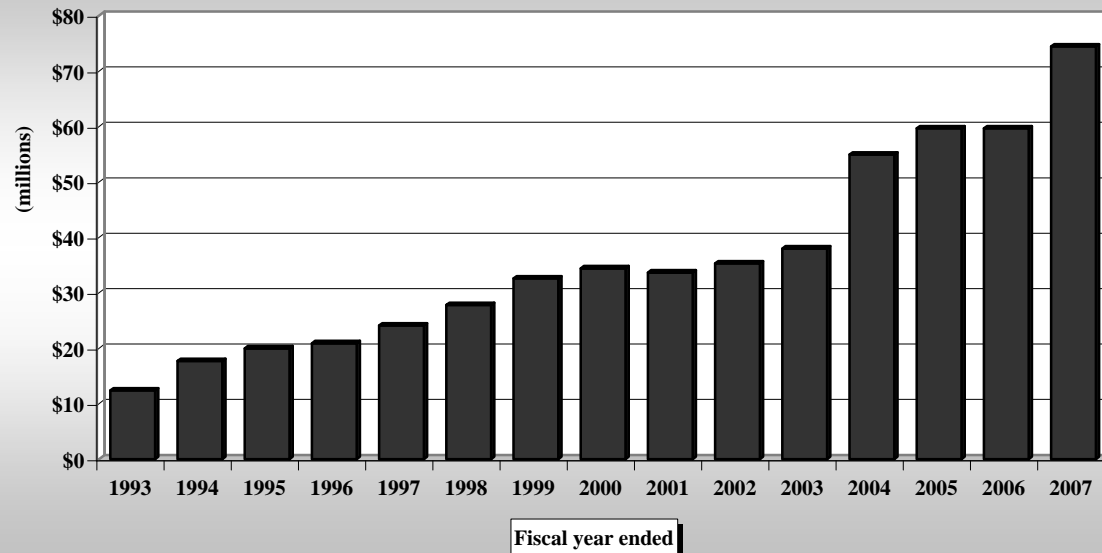


TABLE 51. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2006 [1,000s]	Motor fuel excise tax collections fiscal year 2006			
	[Rates per gallon as of 1/1/2007; 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	4,599	566,700	123.22	36
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	-	-	-		Distributor	670	42,087	62.81	48
Arizona	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	6,166	772,849	125.33	28
Arkansas	0.2150	-	0.2150	23	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,811	456,377	162.36	9
California	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	36,458	3,393,381	93.08	46
Colorado	0.2200	-	0.2200	21	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,753	589,533	124.02	33
Connecticut	0.2500	-	0.2500	11	0.2600	-	0.2600	0.2500	-	0.2500		Distributor	3,505	432,948	123.53	34
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	853	120,090	140.71	19
Florida	0.0400	0.1130	0.1530	46	0.1680	0.1160	0.2840	0.0400	0.1130	0.1530	sales tax applicable; local taxes for gasoline and gasohol: 10.2-18.2 cents; plus a 2.07 cent per gallon pollution tax.	Terminal	18,090	2,264,350	125.17	29
Georgia	0.0750	0.0770	0.1520	47	0.0750	0.0880	0.1630	0.0750	0.0770	0.1520	sales tax applicable	Distributor	9,364	899,222	96.03	45
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	1,285	87,476	68.05	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	1,466	228,140	155.57	14
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	12,832	1,445,821	112.67	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	6,314	838,295	132.78	24
Iowa	0.2100	-	0.2100	25	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	2,982	441,867	148.17	17
Kansas	0.2400	-	0.2400	16	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,764	432,530	156.48	12
Kentucky	0.1830	0.0140	0.1970	32	0.1530	0.0140	0.1670	0.1830	0.0140	0.1970	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	4,206	533,534	126.85	26
Louisiana	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	4,288	648,621	151.27	16
Maine	0.2680	-	0.2680	10	0.2790	-	0.2790	0.2680	-	0.2680	portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,322	229,066	173.33	5

TABLE 51. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Population as of 7/1/2006 [1,000s]	Motor fuel excise tax collections fiscal year 2006				
	[Rates per gallon as of 1/1/2007; 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; Distributor-D	5,616	768,742	136.89	22
Massachusetts	0.2100	-	0.2100	25	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,437	671,844	104.37	43
Michigan	0.1900	-	0.1900	34	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,096	1,061,656	105.16	42
Minnesota	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,167	646,453	125.11	30
Mississippi	0.1800	0.0040	0.1840	36	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,911	442,881	152.16	15
Missouri	0.1700	0.0055	0.1755	41	0.1700	0.0055	0.1755	0.1700	0.0055	0.1755	inspection fee	Terminal	5,843	738,690	126.43	27
Montana	0.2700	-	0.2700	9	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	945	207,256	219.40	1
Nebraska	0.2710	0.0090	0.2800	7	0.2710	0.0030	0.2740	0.2710	0.0090	0.2800	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, or inflation.	Distributor	1,768	304,217	172.04	6
Nevada	0.2400	0.0081	0.2481	13	0.2700	0.0075	0.2775	0.2400	0.0081	0.2481	inspection, cleanup fee; local option taxes: 4-9 cents	Distributor	2,496	311,888	124.98	31
New Hampshire	0.1800	0.0163	0.1963	33	0.1800	0.0163	0.1963	0.1800	0.0163	0.1963	oil discharge cleanup fee	Distributor	1,315	128,357	97.62	44
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	8,725	519,491	59.54	49
New Mexico	0.1700	0.0188	0.1888	35	0.2100	0.0188	0.2288	0.1700	0.0188	0.1888	petroleum loading fee	Distributor	1,955	240,599	123.09	37
New York	0.0800	0.1660	0.2460	14	0.0800	0.1485	0.2285	0.0800	0.1660	0.2460	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,306	533,618	27.64	50
North Carolina	0.2990	0.0025	0.3015	6	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	8,857	1,494,367	168.73	7
North Dakota	0.2300	-	0.2300	19	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	636	133,607	210.12	2
Ohio	0.2800	-	0.2800	7	0.2800	-	0.2800	0.2800	-	0.2800	plus 3 cents commercial	Distributor	11,478	1,792,544	156.17	13
Oklahoma	0.1600	0.0100	0.1700	43	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,579	441,456	123.34	35
Oregon	0.2400	-	0.2400	16	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G Retailer-D	3,701	415,249	112.21	41
Pennsylvania	0.1200	0.1920	0.3120	4	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,441	2,092,822	168.22	8
Rhode Island	0.3000	0.0100	0.3100	5	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	1,068	133,200	124.76	32
South Carolina	0.1600	-	0.1600	44	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,321	511,834	118.45	39
South Dakota	0.2200	-	0.2200	21	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1 cent	Terminal	782	125,367	160.33	11
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	6,039	848,348	140.48	20
Texas	0.2000	-	0.2000	28	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	23,508	2,993,570	127.34	25

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 7/1/2006 [1,000s]	Motor fuel excise tax collections fiscal year 2006		
	[Rates per gallon as of 1/1/2007; 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 [\$]						
Utah	0.2450	-	0.2450	15	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,550	359,218	140.87	18
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	624	86,018	137.87	21
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	7,643	933,207	122.10	38
Washington	0.3400	-	0.3400	1	0.3400	-	0.3400	0.3400	-	0.3400	0.5% privilege tax	Terminal	6,396	1,030,005	161.04	10
West Virginia	0.2050	0.1100	0.3150	3	0.2050	0.1100	0.3150	0.2050	0.1100	0.3150	sales tax applicable	Terminal	1,818	320,734	176.38	3
Wisconsin	0.2990	0.0300	0.3290	2	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	5,557	975,646	175.59	4
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	515	68,845	133.68	23
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	298,817	35,754,616	119.65 ^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.

^aWeighted average

Per capita tax collection amounts are computations based on July 1, 2006 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2006-01-State Population Estimates: July 1, 2006*, Population Division, December 22, 2006 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2006.

Federation of Tax Administrators; Tax Foundation.

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

Fiscal year	Motor Fuels Tax Gross Collections															Per Gallon Rate [See notes concerning rates]	
	Fees and Civil Penalties		Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types			(-) Collection fees on overdue tax debts [\$]	(-) Refunds [\$]	(=) Total net collections [all sources] [\$]	July through December (cents)		January through June (cents)
	(+) 1/4 cent Motor Fuels and Oil Inspection Fees		(+) Registration Fees 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 [\$]						
	General Fund allocation [\$]	Highway Fund allocation [\$]															
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
2006-07..	913,976	14,907,956	593,074	4,430,236,379	1,325,311,049	1,022,187,461	305,672,641	149,123,224	45,328,524	5,601,547,064	1,676,312,214	56,015,471	33,186	67,666,402	1,625,027,632	29.9	29.9

Detail may not add to totals due to rounding.

The tax rate is 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. Effective for the period July 1, 2006 through June 30, 2007, G.S. 105-449.80(a) was amended to cap the variable wholesale component of the motor fuel excise tax at 12.4 cents per gallon. [The 2007 General Assembly extended the cap for the two-year period, July 1, 2007 through June 30, 2009.]

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

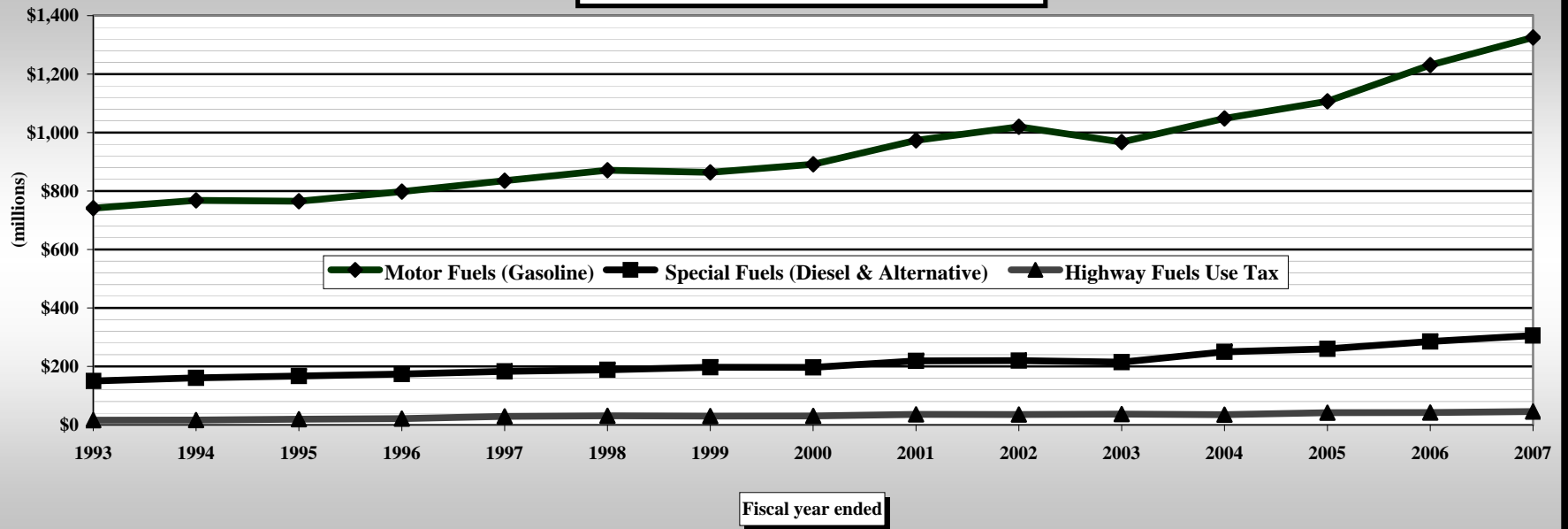


Figure 52.2 Gallons of Fuel on which Tax was Collected

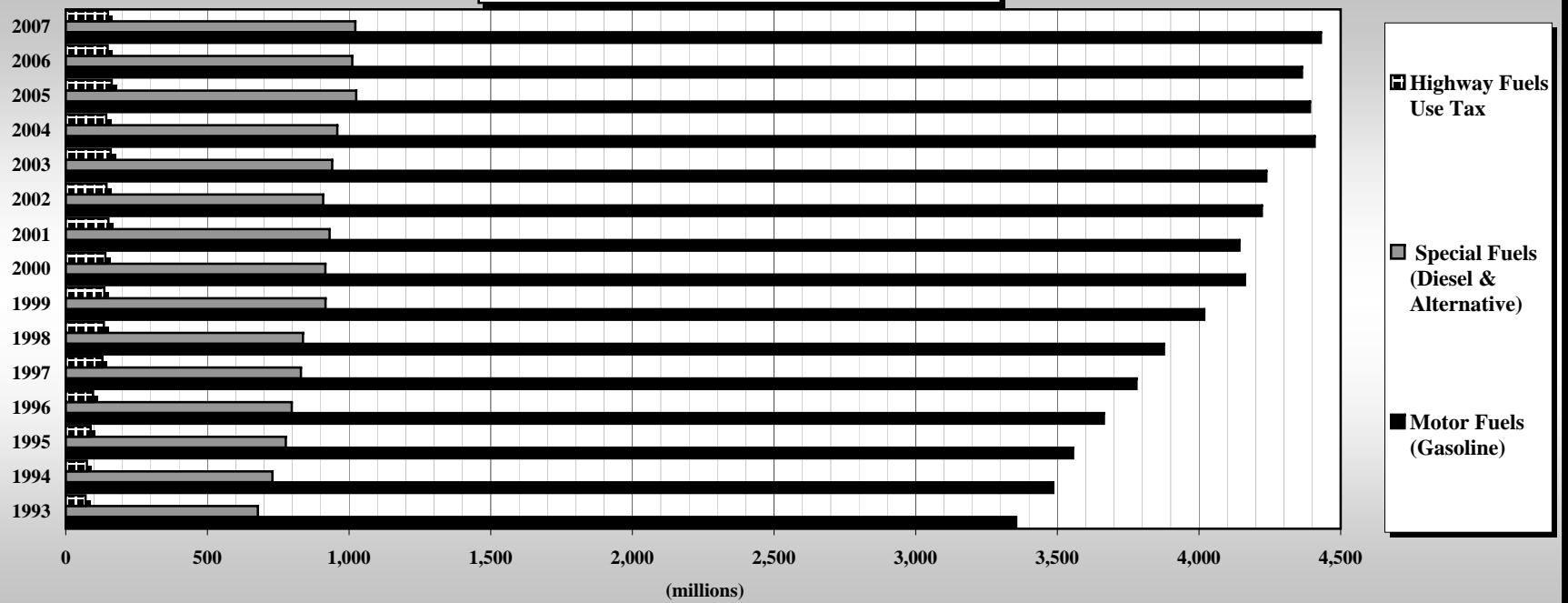


TABLE 53 . TOTAL GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[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
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%
2006-07.....	3,850,387	14,757,304	18,607,691	18,636,654	9,837,082	6,042	170,363	371,757,810	419,015,642	5,452,423,840	5,871,439,482	1.43%

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.

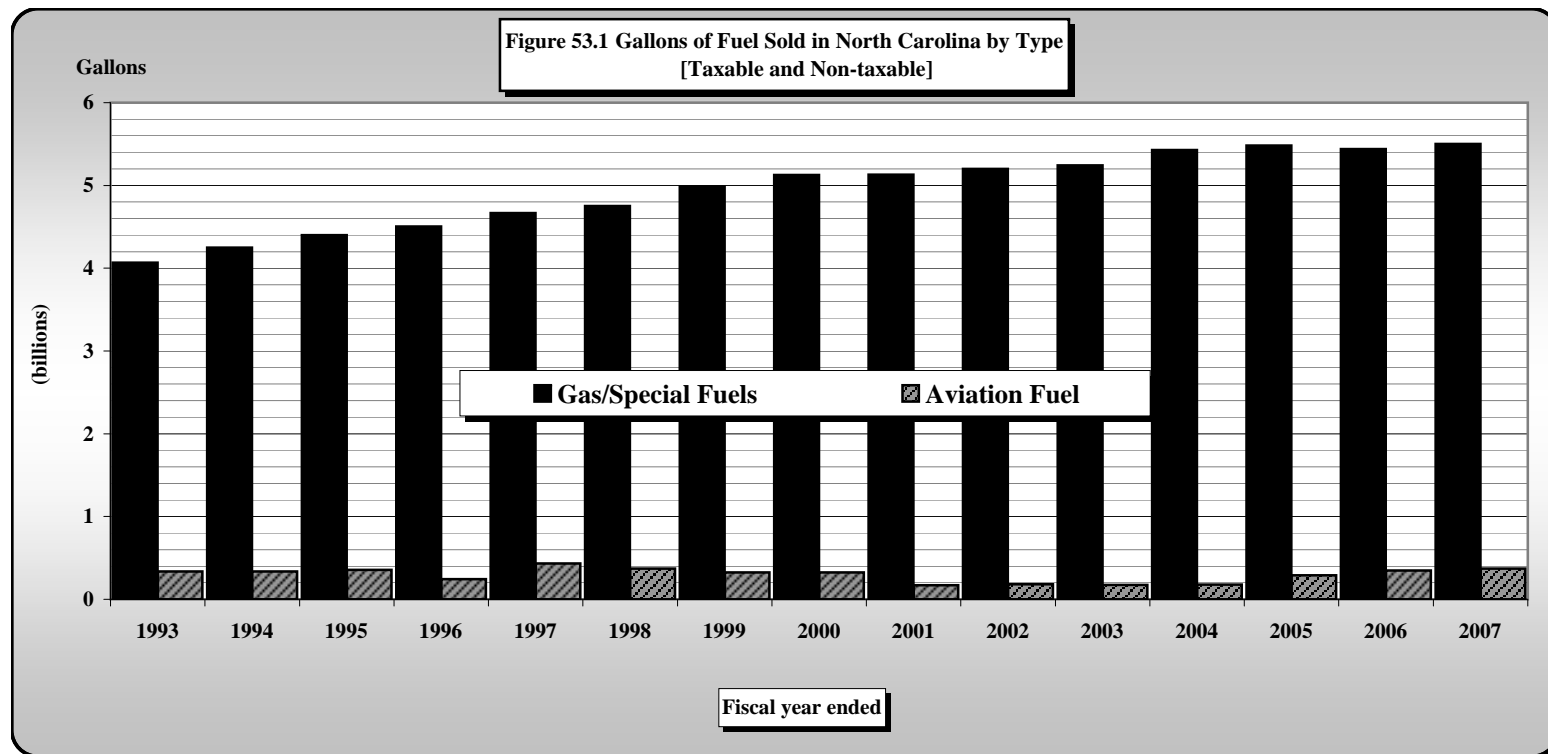


TABLE 54. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[G.S. 119 ARTICLE 3.]

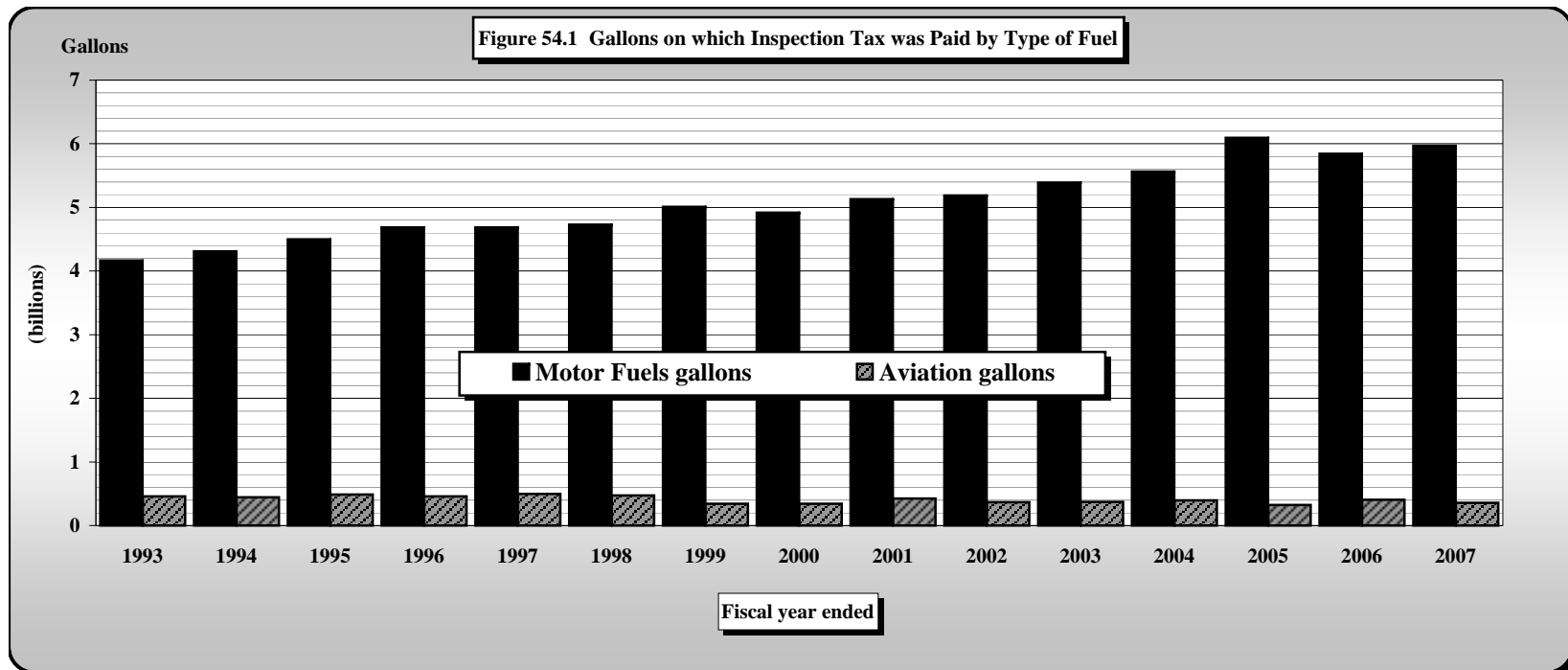
Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
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%
2006-07.....	5,969,814,080	14,924,858	2.20%	358,802,836	897,073	-11.55%	6,328,616,916	15,821,932	1.31%

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

*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 2006-2007
 [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.....	41,370,270.24	42,427,409.26	102.56%	Hertford.....	4,926,261.84	6,252,978.06	126.93%	Vance.....	10,987,436.41	12,560,327.40	114.32%
Alexander.....	4,240,861.48	7,722,852.75	182.11%	Hoke.....	3,182,389.05	7,659,938.45	240.70%	Wake.....	312,775,566.45	264,898,124.30	84.69%
Alleghany.....	2,067,070.07	2,804,974.71	135.70%	Hyde.....	1,453,948.97	1,562,821.02	107.49%	Warren.....	1,904,370.44	4,006,702.75	210.40%
Anson.....	3,512,704.98	5,761,795.49	164.03%	Iredell.....	53,313,777.89	47,457,209.20	89.01%	Washington.....	1,918,525.81	3,157,697.03	164.59%
Ashe.....	6,044,340.03	6,840,225.65	113.17%	Jackson.....	11,457,689.24	11,467,164.32	100.08%	Watauga.....	19,858,628.26	16,774,909.07	84.47%
Avery.....	6,291,546.70	6,267,083.77	99.61%	Johnston.....	39,081,998.19	41,763,396.52	106.86%	Wayne.....	25,789,368.87	30,110,953.59	116.76%
Beaufort.....	11,728,267.19	13,455,700.55	114.73%	Jones.....	798,856.59	1,818,025.81	227.58%	Wilkes.....	14,056,412.53	17,623,473.37	125.38%
Bertie.....	2,028,781.72	3,953,221.66	194.86%	Lee.....	15,671,896.40	15,794,586.99	100.78%	Wilson.....	21,977,008.24	22,613,559.80	102.90%
Bladen.....	4,417,199.96	7,557,167.44	171.09%	Lenoir.....	14,124,818.07	15,049,349.11	106.55%	Yadkin.....	5,174,550.52	8,413,715.36	162.60%
Brunswick.....	33,664,636.96	32,585,000.01	96.79%	Lincoln.....	15,573,142.78	18,196,682.27	116.85%	Yancey.....	3,379,719.30	4,542,204.78	134.40%
Buncombe.....	94,756,167.73	82,304,025.22	86.86%	Macon.....	12,907,941.11	11,288,822.32	87.46%	Totals.....	2,680,949,322.17	2,663,970,410.15	99.37%
Burke.....	15,729,467.03	22,031,267.45	140.06%	Madison.....	2,226,444.70	4,148,168.13	186.31%	Less:			
Cabarrus.....	58,885,242.51	53,121,446.78	90.21%	Martin.....	4,987,808.80	6,412,105.86	128.56%	administrative costs.....	11,928,056.52	-	0.45%
Caldwell.....	14,287,042.97	19,674,425.92	137.71%	McDowell.....	7,970,696.33	11,317,327.72	141.99%	costs pursuant to G.S. 105-501.....	5,050,855.50	-	0.19%
Camden.....	1,563,113.65	2,031,198.17	129.95%	Mecklenburg.....	383,657,441.78	296,746,297.23	77.35%	Distributable to units.....	2,663,970,410.15	2,663,970,410.15	100.00%
Carteret.....	25,753,916.16	23,852,331.87	92.62%	Mitchell.....	3,850,638.31	4,272,094.97	110.95%				
Caswell.....	1,386,683.79	4,205,527.62	303.28%	Montgomery.....	4,033,972.95	6,183,682.74	153.29%	These amounts do not agree with the actual receipts of the local governments in fiscal year 2006-07 due to the lag in the collection/distribution cycle.			
Catawba.....	52,066,770.54	48,529,900.69	93.21%	Moore.....	25,745,928.31	26,671,341.23	103.59%	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, 2006 through June 30, 2007 was \$16,978,912.02.			
Chatham.....	11,300,681.99	14,384,223.46	127.29%	Nash.....	27,709,151.45	27,043,222.04	97.60%				
Cherokee.....	9,051,909.17	8,446,061.95	93.31%	New Hanover.....	91,212,003.32	74,425,761.38	81.60%				
Chowan.....	3,109,642.13	4,007,783.03	128.88%	Northampton.....	1,767,939.23	4,190,694.38	237.04%				
Clay.....	2,462,488.52	2,675,439.38	108.65%	Onslow.....	40,821,406.45	45,418,420.78	111.26%				
Cleveland.....	18,864,113.62	24,747,397.20	131.19%	Orange.....	28,438,999.04	35,972,502.62	126.49%	Article 39 proceeds are allocated to counties on a point-of-sale basis. (Refer to Table 56 for details of distribution of Article 39 proceeds.)			
Columbus.....	9,441,272.52	11,611,156.35	122.98%	Pamlico.....	1,927,830.77	2,987,935.32	154.99%				
Craven.....	24,879,697.09	27,208,264.30	109.36%	Pasquotank.....	12,208,758.32	12,066,593.53	98.84%				
Cumberland.....	83,975,226.33	87,904,124.47	104.68%	Pender.....	8,161,968.32	11,175,983.42	136.93%	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 Table 57 for details of distribution of Article 40 and Article 42 proceeds.)			
Currituck.....	9,880,583.38	8,125,632.70	82.24%	Perquimans.....	1,583,041.86	2,785,781.01	175.98%				
Dare.....	32,390,622.60	23,804,402.67	73.49%	Person.....	7,598,141.59	9,565,056.28	125.89%				
Davidson.....	27,669,750.90	37,372,101.87	135.06%	Pitt.....	45,847,757.06	46,295,319.89	100.98%				
Davie.....	7,092,936.91	9,110,489.44	128.44%	Polk.....	2,677,039.95	4,304,061.81	160.78%				
Duplin.....	8,195,719.95	12,340,708.01	150.58%	Randolph.....	24,559,664.53	33,384,919.72	135.93%				
Durham.....	107,179,835.27	95,131,336.62	88.76%	Richmond.....	8,821,166.15	12,320,568.01	139.67%	Article 44 proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:			
Edgecombe.....	9,400,325.12	13,193,939.10	140.36%	Robeson.....	22,796,922.49	31,977,974.15	140.27%	(1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.			
Forsyth.....	118,621,825.59	107,109,908.17	90.30%	Rockingham.....	16,221,385.01	22,668,828.02	139.75%	(2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b). (Refer to Table 58 for details of distribution of Article 44 proceeds.)			
Franklin.....	8,088,339.81	12,104,830.01	149.66%	Rowan.....	26,085,947.75	32,099,597.08	123.05%				
Gaston.....	48,228,820.13	55,127,610.26	114.30%	Rutherford.....	12,991,999.55	16,153,028.70	124.33%				
Gates.....	764,729.25	2,068,385.49	270.47%	Sampson.....	10,282,933.83	14,613,482.88	142.11%				
Graham.....	1,556,676.42	2,021,152.87	129.84%	Scotland.....	6,797,585.41	9,061,413.03	133.30%				
Granville.....	7,512,734.94	12,304,702.72	163.78%	Stanly.....	13,224,928.25	15,718,352.78	118.85%				
Greene.....	1,515,699.94	3,735,219.53	246.44%	Stokes.....	4,794,558.55	9,651,007.79	201.29%				
Guilford.....	166,700,137.45	146,371,250.30	87.81%	Surry.....	19,461,337.71	21,697,365.39	111.49%				
Halifax.....	11,534,735.97	14,583,571.62	126.43%	Swain.....	2,533,428.22	3,424,591.44	135.18%				
Harnett.....	15,627,603.64	23,338,447.36	149.34%	Transylvania.....	8,589,906.52	9,367,512.06	109.05%				
Haywood.....	16,568,586.18	17,216,431.80	103.91%	Tyrrell.....	438,221.60	866,087.24	197.64%				
Henderson.....	27,565,819.59	29,364,246.33	106.52%	Union.....	41,633,462.98	45,436,317.98	109.13%				

**TABLE 56. ARTICLE 39 FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2006-2007**

County	Tax Allocation			Total tax allocation [\$]	(-) Cost of collection [\$]	(= Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	15,037,486.39	2,060,698.74	1.75722%	17,098,185.13	76,232.99	17,021,952.14
Alexander.....	1,476,309.46	364,007.20	0.31040%	1,840,316.66	8,219.73	1,832,096.93
Alleghany.....	731,669.50	149,472.72	0.12746%	881,142.22	3,908.17	877,234.05
Anson.....	1,249,824.17	239,864.76	0.20454%	1,489,688.93	6,621.78	1,483,067.15
Ashe.....	2,181,288.83	327,407.09	0.27919%	2,508,695.92	11,162.26	2,497,533.66
Avery.....	2,273,784.02	339,415.59	0.28943%	2,613,199.61	11,581.64	2,601,617.97
Beaufort.....	4,191,455.83	745,452.62	0.63567%	4,936,908.45	22,028.05	4,914,880.40
Bertie.....	736,123.20	101,204.24	0.08630%	837,327.44	3,731.62	833,595.82
Bladen.....	1,544,869.86	369,776.89	0.31532%	1,914,646.75	8,523.43	1,906,123.32
Brunswick.....	12,403,879.18	1,164,131.38	0.99269%	13,568,010.56	60,025.67	13,507,984.89
Buncombe.....	34,709,152.14	3,925,215.96	3.34715%	38,634,368.10	172,203.47	38,462,164.63
Burke.....	5,501,321.89	1,319,151.11	1.12488%	6,820,473.00	30,386.87	6,790,086.13
Cabarrus.....	21,824,012.05	1,788,584.53	1.52518%	23,612,596.58	105,363.12	23,507,233.46
Caldwell.....	5,037,063.54	1,085,478.12	0.92562%	6,122,541.66	27,322.10	6,095,219.56
Camden.....	582,825.87	35,802.52	0.03053%	618,628.39	2,750.37	615,878.02
Carteret.....	9,349,575.72	1,258,170.52	1.07288%	10,607,746.24	46,932.89	10,560,813.35
Caswell.....	480,084.95	129,396.03	0.11034%	609,480.98	2,722.13	606,758.85
Catawba.....	19,035,715.83	2,206,688.67	1.88171%	21,242,404.50	95,112.48	21,147,292.02
Chatham.....	4,145,247.55	445,744.64	0.38010%	4,590,992.19	20,460.96	4,570,531.23
Cherokee.....	3,301,005.65	407,150.96	0.34719%	3,708,156.61	16,522.11	3,691,634.50
Chowan.....	1,110,726.53	200,649.54	0.17110%	1,311,376.07	5,851.14	1,305,524.93
Clay.....	903,433.83	97,592.30	0.08322%	1,001,026.13	4,442.49	996,583.64
Cleveland.....	6,702,517.27	1,328,075.42	1.13249%	8,030,592.69	35,758.09	7,994,834.60
Columbus.....	3,364,142.23	624,781.38	0.53277%	3,988,923.61	17,801.69	3,971,121.92
Craven.....	9,080,872.09	1,105,906.64	0.94304%	10,186,778.73	45,495.20	10,141,283.53
Cumberland.....	30,639,915.95	3,761,940.39	3.20792%	34,401,856.34	153,316.37	34,248,539.97
Currituck.....	3,671,172.99	258,522.47	0.22045%	3,929,695.46	17,004.17	3,912,691.29
Dare.....	11,962,181.05	1,044,222.41	0.89044%	13,006,403.46	56,605.22	12,949,798.24
Davidson.....	9,858,100.51	1,853,822.05	1.58081%	11,711,922.56	52,224.00	11,659,698.56
Davie.....	2,573,382.05	349,782.29	0.29827%	2,923,164.34	13,043.82	2,910,120.52
Duplin.....	2,908,307.45	577,333.76	0.49231%	3,485,641.21	15,570.77	3,470,070.44
Durham.....	39,679,844.88	3,489,403.98	2.97552%	43,169,248.86	192,533.39	42,976,715.47
Edgecombe.....	3,306,194.50	745,816.17	0.63598%	4,052,010.67	18,077.96	4,033,932.71
Forsyth.....	43,344,382.97	5,173,336.53	4.41146%	48,517,719.50	216,533.35	48,301,186.15
Franklin.....	2,942,900.55	379,275.79	0.32342%	3,322,176.34	14,825.25	3,307,351.09
Gaston.....	17,292,159.47	2,942,419.67	2.50909%	20,234,579.14	90,398.94	20,144,180.20
Gates.....	245,353.29	124,247.87	0.10595%	369,601.16	1,646.35	367,954.81
Graham.....	553,140.98	110,022.95	0.09382%	663,163.93	2,976.58	660,187.35
Granville.....	2,663,289.28	535,925.60	0.45700%	3,199,214.88	14,254.10	3,184,960.78
Greene.....	533,076.64	120,061.30	0.10238%	653,137.94	2,901.29	650,236.65
Guilford.....	61,079,523.34	6,792,699.97	5.79234%	67,872,223.31	302,941.18	67,569,282.13
Halifax.....	4,137,449.47	692,892.02	0.59085%	4,830,341.49	21,536.70	4,808,804.79
Harnett.....	5,639,377.44	865,338.13	0.73790%	6,504,715.57	28,989.11	6,475,726.46
Haywood.....	5,976,249.73	912,293.21	0.77794%	6,888,542.94	30,586.61	6,857,956.33
Henderson.....	10,047,173.00	1,265,265.39	1.07893%	11,312,438.39	50,244.33	11,262,194.06

TABLE 56. - Continued

County	Tax Allocation			Total tax allocation [\$]	(-) Cost of collection [\$]	(= Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Hertford.....	1,728,007.19	397,569.98	0.33902%	2,125,577.17	9,480.33	2,116,096.84
Hoke.....	1,148,890.70	174,838.31	0.14909%	1,323,729.01	5,887.89	1,317,841.12
Hyde.....	533,366.78	57,016.75	0.04862%	590,383.53	2,579.44	587,804.09
Iredell.....	19,650,141.52	1,829,523.63	1.56009%	21,479,665.15	95,789.24	21,383,875.91
Jackson.....	4,186,687.21	495,959.83	0.42292%	4,682,647.04	20,768.82	4,661,878.22
Johnston.....	14,370,468.35	1,468,225.24	1.25200%	15,838,693.59	70,750.60	15,767,942.99
Jones.....	290,961.77	31,698.06	0.02703%	322,659.83	1,441.73	321,218.10
Lee.....	5,644,757.24	885,109.94	0.75476%	6,529,867.18	29,122.92	6,500,744.26
Lenoir.....	5,054,924.90	862,734.73	0.73568%	5,917,659.63	26,440.10	5,891,219.53
Lincoln.....	5,615,487.70	853,681.46	0.72796%	6,469,169.16	28,946.75	6,440,222.41
Macon.....	4,733,951.27	518,534.41	0.44217%	5,252,485.68	23,235.02	5,229,250.66
Madison.....	784,614.25	172,035.54	0.14670%	956,649.79	4,251.46	952,398.33
Martin.....	1,795,343.34	281,495.75	0.24004%	2,076,839.09	9,267.41	2,067,571.68
McDowell.....	2,830,399.73	552,390.35	0.47104%	3,382,790.08	15,051.37	3,367,738.71
Mecklenburg.....	142,071,876.92	11,773,467.23	10.03961%	153,845,344.15	686,912.48	153,158,431.67
Mitchell.....	1,379,520.04	234,141.95	0.19966%	1,613,661.99	7,187.50	1,606,474.49
Montgomery.....	1,403,020.53	353,382.49	0.30134%	1,756,403.02	7,822.32	1,748,580.70
Moore.....	9,360,808.34	1,274,084.10	1.08645%	10,634,892.44	47,537.39	10,587,355.05
Nash.....	9,990,878.49	1,544,345.48	1.31691%	11,535,223.97	51,512.62	11,483,711.35
New Hanover....	33,652,248.94	3,077,714.54	2.62446%	36,729,963.48	163,546.50	36,566,416.98
Northampton.....	656,221.79	50,719.32	0.04325%	706,941.11	3,142.44	703,798.67
Onslow.....	15,018,929.73	1,481,195.35	1.26306%	16,500,125.08	73,583.35	16,426,541.73
Orange.....	10,188,222.23	1,749,721.12	1.49204%	11,937,943.35	53,470.20	11,884,473.15
Pamlico.....	677,961.53	153,131.57	0.13058%	831,093.10	3,690.51	827,402.59
Pasquotank.....	4,436,898.01	594,103.45	0.50661%	5,031,001.46	22,388.48	5,008,612.98
Pender.....	2,951,960.78	433,020.82	0.36925%	3,384,981.60	14,944.11	3,370,037.49
Perquimans.....	564,027.11	106,551.76	0.09086%	670,578.87	3,011.71	667,567.16
Person.....	2,717,624.71	473,971.64	0.40417%	3,191,596.35	14,242.06	3,177,354.29
Pitt.....	16,770,327.30	1,919,024.38	1.63641%	18,689,351.68	83,386.09	18,605,965.59
Polk.....	945,970.85	200,837.17	0.17126%	1,146,808.02	5,090.97	1,141,717.05
Randolph.....	8,780,124.56	1,567,811.27	1.33692%	10,347,935.83	46,193.64	10,301,742.19
Richmond.....	3,144,953.76	583,549.11	0.49761%	3,728,502.87	16,630.15	3,711,872.72
Robeson.....	8,178,363.70	1,382,395.05	1.17881%	9,560,758.75	42,676.62	9,518,082.13
Rockingham.....	5,688,567.35	1,311,997.65	1.11878%	7,000,565.00	31,330.25	6,969,234.75
Rowan.....	9,355,478.62	1,583,384.79	1.35020%	10,938,863.41	48,698.58	10,890,164.83
Rutherford.....	4,641,336.24	837,040.78	0.71377%	5,478,377.02	24,438.11	5,453,938.91
Sampson.....	3,671,158.88	663,492.33	0.56578%	4,334,651.21	19,333.85	4,315,317.36
Scotland.....	2,395,352.45	525,500.25	0.44811%	2,920,852.70	12,955.61	2,907,897.09
Stanly.....	4,708,595.65	882,494.78	0.75253%	5,591,090.43	24,961.07	5,566,129.36
Stokes.....	1,692,221.11	356,888.88	0.30433%	2,049,109.99	9,141.68	2,039,968.31
Surry.....	6,935,046.68	1,296,365.47	1.10545%	8,231,412.15	36,723.05	8,194,689.10
Swain.....	901,793.58	172,188.01	0.14683%	1,073,981.59	4,741.61	1,069,239.98
Transylvania.....	3,105,352.21	455,267.00	0.38822%	3,560,619.21	15,797.17	3,544,822.04
Tyrrell.....	155,370.55	32,530.68	0.02774%	187,901.23	832.15	187,069.08
Union.....	15,360,967.14	1,413,542.06	1.20537%	16,774,509.20	74,833.31	16,699,675.89

TABLE 56. - Continued

County	Tax Allocation			Total tax allocation [\$]	(-) Cost of collection [\$]	(=) Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Vance.....	3,936,126.33	690,652.15	0.58894%	4,626,778.48	20,623.46	4,606,155.02
Wake.....	115,399,108.89	10,561,887.80	9.00644%	125,960,996.69	561,739.48	125,399,257.21
Warren.....	667,683.56	157,552.64	0.13435%	825,236.20	3,682.08	821,554.12
Washington.....	662,818.46	184,044.04	0.15694%	846,862.50	3,760.97	843,101.53
Watauga.....	7,325,486.85	690,992.24	0.58923%	8,016,479.09	35,474.35	7,981,004.74
Wayne.....	9,279,449.22	1,487,891.49	1.26877%	10,767,340.71	48,119.92	10,719,220.79
Wilkes.....	5,039,721.17	855,123.88	0.72919%	5,894,845.05	26,277.64	5,868,567.41
Wilson.....	7,951,567.29	1,159,170.85	0.98846%	9,110,738.14	40,579.77	9,070,158.37
Yadkin.....	1,830,505.69	382,383.48	0.32607%	2,212,889.17	9,853.19	2,203,035.98
Yancey	1,205,546.36	221,582.29	0.18895%	1,427,128.65	6,330.70	1,420,797.95
Totals.....	979,174,758.67	117,270,396.84	100.00000%	1,096,445,155.51	4,887,580.16	1,091,557,575.35

*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.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2006-07 due to the lag in the collection/distribution cycle.

TABLE 57. ARTICLE 40 FIRST ONE-HALF CENT (1/2c) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
 ARTICLE 42 SECOND ONE-HALF CENT (1/2c) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
 FOR FISCAL YEAR 2006-2007

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	8,754,732.05	39,024.10	194,666.63	8,910,374.58	8,754,732.05	77,673.57	38,677.85	192,990.92	8,831,371.55	17,741,746.13
Alexander.....	1.00	2,265,709.71	10,100.10	5,267.69	2,260,877.30	2,265,709.71	7,594.87	10,066.18	5,263.28	2,253,311.94	4,514,189.24
Alleghany.....	1.04	689,668.52	3,074.09	29,067.00	715,661.43	689,668.52	3,783.75	3,057.34	28,911.55	711,738.98	1,427,400.41
Anson.....	1.00	1,629,181.69	7,261.62	3,787.12	1,625,707.19	1,629,181.69	6,450.85	7,232.96	3,781.77	1,619,279.65	3,244,986.84
Ashe.....	0.97	1,610,288.34	7,178.08	(44,349.63)	1,558,760.63	1,610,288.34	11,236.25	7,128.09	(44,030.75)	1,547,893.25	3,106,653.88
Avery.....	1.12	1,140,033.38	5,081.39	138,844.32	1,273,796.31	1,140,033.38	11,761.20	5,029.31	137,418.55	1,260,661.42	2,534,457.73
Beaufort.....	1.06	2,908,751.86	12,965.10	180,508.88	3,076,295.64	2,908,751.86	21,629.82	12,868.57	179,183.74	3,053,437.21	6,129,732.85
Bertie.....	0.97	1,242,455.12	5,537.69	(34,219.51)	1,202,697.92	1,242,455.12	3,804.47	5,520.74	(34,107.30)	1,199,022.61	2,401,720.53
Bladen.....	1.04	2,079,186.31	9,267.02	87,629.71	2,157,549.00	2,079,186.31	7,953.52	9,231.64	87,306.91	2,149,308.06	4,306,857.06
Brunswick.....	1.17	5,631,610.40	25,109.55	966,201.73	6,572,702.58	5,631,610.40	63,889.36	24,827.06	955,272.04	6,498,166.02	13,070,868.60
Buncombe.....	1.06	13,696,874.09	61,052.38	849,990.12	14,485,811.83	13,696,874.09	178,550.03	60,256.67	838,990.01	14,297,057.40	28,782,869.23
Burke.....	1.02	5,587,137.38	24,901.64	124,231.36	5,686,467.10	5,587,137.38	28,388.46	24,775.24	123,633.54	5,657,607.22	11,344,074.32
Cabarrus.....	1.05	9,491,064.04	42,310.56	494,504.84	9,943,258.32	9,491,064.04	112,297.52	41,809.65	488,708.77	9,825,665.64	19,768,923.96
Caldwell.....	1.02	4,964,117.19	22,125.79	110,378.97	5,052,370.37	4,964,117.19	25,989.61	22,009.82	109,830.61	5,025,948.37	10,078,318.74
Camden.....	0.92	566,809.69	2,527.30	(43,824.40)	520,457.99	566,809.69	3,040.47	2,513.79	(43,586.06)	517,669.37	1,038,127.36
Carteret.....	1.14	3,963,696.56	17,668.58	561,658.78	4,507,686.76	3,963,696.56	47,976.14	17,456.49	554,883.35	4,453,147.28	8,960,834.04
Caswell.....	0.95	1,502,006.56	6,694.87	(71,274.04)	1,424,037.65	1,502,006.56	2,487.13	6,683.76	(71,147.05)	1,421,688.62	2,845,726.27
Catawba.....	0.99	9,417,415.00	41,977.38	(71,861.77)	9,303,575.85	9,417,415.00	97,882.77	41,538.93	(71,059.40)	9,206,933.90	18,510,509.75
Chatham.....	1.02	3,540,688.89	15,783.54	78,729.95	3,603,635.30	3,540,688.89	21,431.97	15,688.02	78,274.15	3,581,843.05	7,185,478.35
Cherokee.....	0.98	1,652,733.65	7,367.45	(29,064.87)	1,616,301.33	1,652,733.65	16,993.89	7,291.74	(28,756.36)	1,599,691.66	3,215,992.99
Chowan.....	1.09	915,101.41	4,078.76	84,119.23	995,141.88	915,101.41	5,755.66	4,053.10	83,595.58	988,888.23	1,984,030.11
Clay.....	0.96	623,033.88	2,777.45	(23,361.67)	596,894.76	623,033.88	4,716.02	2,756.57	(23,181.23)	592,380.06	1,189,274.82
Cleveland.....	1.01	6,139,783.84	27,365.37	75,395.82	6,187,814.29	6,139,783.84	34,693.73	27,211.02	75,006.30	6,152,885.39	12,340,699.68
Columbus.....	0.81	3,448,317.44	15,369.63	(644,244.44)	2,788,703.37	3,448,317.44	17,442.74	15,291.85	(640,965.16)	2,774,617.69	5,563,321.06
Craven.....	1.04	5,856,342.83	26,104.03	246,823.66	6,077,062.46	5,856,342.83	46,813.35	25,894.95	244,885.19	6,028,519.72	12,105,582.18
Cumberland.....	0.98	19,332,242.99	86,156.17	(339,990.90)	18,906,095.92	19,332,242.99	158,353.97	85,450.63	(337,090.13)	18,751,348.26	37,657,444.18
Currituck.....	0.94	1,447,002.41	6,451.65	(83,068.02)	1,357,482.74	1,447,002.41	18,831.86	6,370.32	(81,978.65)	1,339,821.58	2,697,304.32
Dare.....	1.49	2,196,917.87	9,793.08	1,076,798.66	3,263,923.45	2,196,917.87	61,578.61	9,525.68	1,046,625.11	3,172,438.69	6,436,362.14
Davidson.....	0.98	9,751,445.72	43,465.80	(171,490.81)	9,536,489.11	9,751,445.72	50,829.09	43,239.19	(170,539.21)	9,486,838.23	19,023,327.34
Davie.....	0.93	2,456,052.82	10,948.96	(165,446.81)	2,279,657.05	2,456,052.82	13,264.50	10,889.78	(164,538.93)	2,267,359.61	4,547,016.66
Duplin.....	1.02	3,280,801.38	14,623.93	72,950.43	3,339,127.88	3,280,801.38	15,076.50	14,556.57	72,634.60	3,323,802.91	6,662,930.79
Durham.....	1.14	15,297,603.33	68,190.40	2,167,681.79	17,397,094.72	15,297,603.33	203,394.63	67,283.02	2,138,950.61	17,165,876.29	34,562,971.01
Edgecombe.....	1.02	3,359,033.39	14,970.10	74,688.26	3,418,751.55	3,359,033.39	17,057.08	14,894.00	74,329.14	3,401,411.45	6,820,163.00
Forsyth.....	0.96	20,604,865.58	91,850.05	(772,616.87)	19,740,398.66	20,604,865.58	222,079.98	90,858.80	(764,168.95)	19,527,757.85	39,268,156.51
Franklin.....	0.97	3,414,448.48	15,221.11	(94,038.26)	3,305,189.11	3,414,448.48	15,243.11	15,153.11	(93,598.46)	3,290,453.80	6,595,642.91
Gaston.....	1.03	12,250,459.74	54,605.87	394,354.49	12,590,208.36	12,250,459.74	88,945.41	54,208.34	391,563.49	12,498,869.48	25,089,077.84
Gates.....	0.95	708,114.45	3,156.63	(33,601.58)	671,356.24	708,114.45	1,274.70	3,150.97	(33,536.91)	670,151.87	1,341,508.11
Graham.....	0.98	513,154.77	2,287.31	(9,024.45)	501,843.01	513,154.77	2,850.35	2,274.51	(8,971.28)	499,058.63	1,000,901.64
Granville.....	1.03	3,371,757.94	15,029.27	108,540.14	3,465,268.81	3,371,757.94	13,786.86	14,967.88	108,116.29	3,451,119.49	6,916,388.30
Greene.....	0.95	1,274,689.22	5,681.83	(60,487.08)	1,208,520.31	1,274,689.22	2,733.83	5,669.70	(60,349.79)	1,205,935.90	2,414,456.21
Guilford.....	0.94	27,876,211.15	124,261.87	(1,600,309.29)	26,151,639.99	27,876,211.15	315,580.70	122,853.54	(1,582,029.62)	25,855,747.29	52,007,387.28
Halifax.....	1.01	3,558,705.40	15,861.31	43,700.45	3,586,544.54	3,558,705.40	21,384.98	15,765.97	43,459.04	3,565,013.49	7,151,558.03
Harnett.....	0.99	6,414,025.64	28,592.19	(48,942.20)	6,336,491.25	6,414,025.64	29,072.32	28,462.67	(48,682.66)	6,307,807.99	12,644,299.24
Haywood.....	1.02	3,578,463.04	15,950.00	79,568.59	3,642,081.63	3,578,463.04	30,882.87	15,812.98	78,903.05	3,610,670.24	7,252,751.87
Henderson.....	1.02	6,174,548.14	27,524.20	260,236.01	6,407,259.95	6,174,548.14	51,948.34	27,293.66	258,082.62	6,353,388.76	12,760,648.71

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	1,508,384.73	6,723.37	18,523.07	1,520,184.43	1,508,384.73	8,927.98	6,683.56	18,422.31	1,511,195.50	3,031,379.93
Hoke.....	0.97	2,561,478.78	11,420.92	(70,544.81)	2,479,513.05	2,561,478.78	5,936.34	11,394.54	(70,366.56)	2,473,781.34	4,953,294.39
Hyde.....	0.98	353,638.11	1,576.12	(6,219.29)	345,842.70	353,638.11	2,748.79	1,564.13	(6,168.83)	343,156.36	688,999.06
Iredell.....	0.99	8,814,483.74	39,294.75	(67,257.56)	8,707,931.43	8,814,483.74	101,268.58	38,843.16	(66,433.75)	8,607,938.25	17,315,869.68
Jackson.....	1.05	2,260,209.36	10,074.37	117,760.82	2,367,895.81	2,260,209.36	21,553.60	9,978.84	116,651.07	2,345,327.99	4,713,223.80
Johnston.....	1.00	9,223,843.45	41,121.66	21,447.44	9,204,169.23	9,223,843.45	74,403.42	40,789.39	21,327.79	9,129,978.43	18,334,147.66
Jones.....	0.90	647,905.14	2,887.84	(62,995.66)	582,021.64	647,905.14	1,475.02	2,881.22	(62,848.38)	580,700.52	1,162,722.16
Lee.....	0.96	3,380,225.05	15,073.20	(126,743.89)	3,238,407.96	3,380,225.05	29,231.50	14,942.91	(125,628.66)	3,210,421.98	6,448,829.94
Lenoir.....	0.88	3,687,061.57	16,433.34	(431,905.06)	3,238,723.17	3,687,061.57	26,139.66	16,316.53	(428,821.09)	3,215,784.29	6,454,507.46
Lincoln.....	0.97	4,388,398.41	19,562.62	(120,862.23)	4,247,973.56	4,388,398.41	29,012.14	19,432.78	(120,037.50)	4,219,915.99	8,467,889.55
Macon.....	0.98	2,053,864.04	9,155.92	(36,118.88)	2,008,589.24	2,053,864.04	24,401.45	9,048.07	(35,677.83)	1,984,736.69	3,993,325.93
Madison.....	0.96	1,282,974.63	5,718.59	(48,107.80)	1,229,148.24	1,282,974.63	4,086.30	5,700.49	(47,947.00)	1,225,240.84	2,454,389.08
Martin.....	1.03	1,555,130.42	6,931.25	50,060.76	1,598,259.93	1,555,130.42	9,284.18	6,889.80	49,771.12	1,588,727.56	3,186,987.49
McDowell.....	1.09	2,730,788.11	12,171.45	251,023.19	2,969,639.85	2,730,788.11	14,641.33	12,106.32	249,693.51	2,953,733.97	5,923,373.82
Mecklenburg..	0.89	50,192,592.66	223,769.46	(5,379,860.90)	44,588,962.30	50,192,592.66	734,450.63	220,490.91	(5,300,850.71)	43,936,800.41	88,525,762.71
Mitchell.....	0.95	1,004,918.99	4,478.90	(47,686.18)	952,753.91	1,004,918.99	7,083.38	4,447.33	(47,344.10)	946,044.18	1,898,798.09
Montgomery..	0.97	1,728,954.72	7,706.63	(47,618.18)	1,673,629.91	1,728,954.72	7,240.02	7,674.42	(47,408.57)	1,666,631.71	3,340,261.62
Moore.....	1.11	5,105,069.62	22,757.08	570,923.24	5,653,235.78	5,105,069.62	48,047.91	22,542.26	565,579.81	5,600,059.26	11,253,295.04
Nash.....	0.93	5,784,296.98	25,783.20	(389,649.13)	5,368,864.65	5,784,296.98	51,508.67	25,553.20	(386,145.40)	5,321,089.71	10,689,954.36
New Hanover..	1.07	11,370,294.10	50,690.90	818,810.60	12,138,413.80	11,370,294.10	173,516.29	49,918.49	806,380.47	11,953,239.79	24,091,653.59
Northampton.	1.00	1,363,935.28	6,079.30	3,170.50	1,361,026.48	1,363,935.28	3,397.58	6,064.21	3,170.74	1,357,644.23	2,718,670.71
Onslow.....	1.04	9,987,402.11	44,511.77	420,929.00	10,363,819.34	9,987,402.11	77,274.88	44,167.18	417,731.86	10,283,691.91	20,647,511.25
Orange.....	1.15	7,708,620.39	34,360.58	1,169,059.16	8,843,318.97	7,708,620.39	52,951.91	34,123.35	1,161,074.54	8,782,619.67	17,625,938.64
Pamlico.....	0.99	826,463.17	3,683.67	(6,306.67)	816,472.83	826,463.17	3,523.43	3,668.05	(6,274.87)	812,996.82	1,629,469.65
Pasquotank... Pender.....	1.00 0.99	2,451,385.75 2,934,844.57	10,928.69 13,083.78	5,699.99 (22,393.69)	2,446,157.05 2,899,367.10	2,451,385.75 2,934,844.57	22,845.02 15,238.73	10,827.06 13,016.60	5,661.04 (22,260.29)	2,423,374.71 2,884,328.95	4,869,531.76 5,783,696.05
Perquimans... Person.....	1.06 1.00	766,772.66 2,346,968.40	3,418.24 10,461.12	47,584.06 5,455.78	810,938.48 2,341,963.06	766,772.66 2,346,968.40	2,924.33 14,029.15	3,405.10 10,398.53	47,407.07 5,437.03	807,850.30 2,327,977.75	1,618,788.78 4,669,940.81
Pitt.....	1.07	9,046,387.49	40,324.52	651,455.18	9,657,518.15	9,046,387.49	86,886.87	39,937.08	645,251.32	9,564,814.86	19,222,333.01
Polk.....	1.00	1,201,688.82	5,356.19	2,793.41	1,199,126.04	1,201,688.82	4,918.19	5,334.41	2,789.07	1,194,225.29	2,393,351.33
Randolph.....	0.99	8,673,065.31	38,660.14	(66,181.36)	8,568,223.81	8,673,065.31	45,294.94	38,457.94	(65,784.48)	8,523,527.95	17,091,751.76
Richmond.....	1.09	2,950,430.14	13,150.98	271,213.76	3,208,492.92	2,950,430.14	16,172.00	13,078.86	269,744.65	3,190,923.93	6,399,416.85
Robeson.....	1.04	8,068,673.27	35,965.61	340,065.57	8,372,773.23	8,068,673.27	42,232.82	35,777.15	338,333.37	8,328,996.67	16,701,769.90
Rockingham..	1.01	5,808,234.61	25,887.71	71,324.46	5,853,671.36	5,808,234.61	29,166.88	25,756.98	71,000.93	5,824,311.68	11,677,983.04
Rowan.....	0.92	8,431,096.32	37,579.21	(651,882.81)	7,741,634.30	8,431,096.32	48,449.03	37,363.68	(648,086.71)	7,697,196.90	15,438,831.20
Rutherford....	0.98	4,002,741.70	17,841.05	(70,393.44)	3,914,507.21	4,002,741.70	23,948.05	17,734.21	(69,948.51)	3,891,110.93	7,805,618.14
Sampson.....	0.96	4,014,376.49	17,894.54	(150,526.54)	3,845,955.41	4,014,376.49	18,939.75	17,810.08	(149,792.68)	3,827,833.98	7,673,789.39
Scotland.....	0.98	2,329,768.40	10,384.10	(40,972.11)	2,278,412.19	2,329,768.40	12,372.77	10,329.32	(40,740.65)	2,266,325.66	4,544,737.85
Stanly.....	0.99	3,726,546.25	16,609.53	(28,437.13)	3,681,499.59	3,726,546.25	24,267.72	16,501.15	(28,229.81)	3,657,547.57	7,339,047.16
Stokes.....	1.01	2,921,764.59	13,023.45	35,879.57	2,944,620.71	2,921,764.59	8,753.34	12,984.41	35,789.43	2,935,816.27	5,880,436.98
Surry.....	1.05	4,613,863.17	20,566.21	240,390.84	4,833,687.80	4,613,863.17	35,579.04	20,407.43	238,564.32	4,796,441.02	9,630,128.82
Swain.....	1.02	858,426.64	3,826.37	19,087.59	873,687.86	858,426.64	4,653.57	3,805.86	18,989.17	868,956.38	1,742,644.24
Transylvania.	1.10	1,888,634.54	8,418.27	192,412.03	2,072,628.30	1,888,634.54	15,989.82	8,347.38	190,794.11	2,055,091.45	4,127,719.75
Tyrrell.....	0.99	265,625.45	1,183.98	(2,026.90)	262,414.57	265,625.45	807.83	1,180.43	(2,019.18)	261,618.01	524,032.58
Union.....	1.01	10,146,943.18	45,244.83	124,616.16	10,226,314.51	10,146,943.18	79,374.36	44,890.73	123,699.26	10,146,377.35	20,372,691.86

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	2,759,952.33	12,301.18	116,321.35	2,863,972.50	2,759,952.33	20,277.72	12,210.82	115,483.09	2,842,946.88	5,706,919.38
Wake.....	0.96	47,564,332.12	212,062.29	(1,783,485.52)	45,568,784.31	47,564,332.12	595,984.36	209,404.95	(1,760,865.85)	44,998,076.96	90,566,861.27
Warren.....	0.97	1,277,575.79	5,694.64	(35,186.49)	1,236,694.66	1,277,575.79	3,450.81	5,679.23	(35,083.88)	1,233,361.87	2,470,056.53
Washington...	1.04	848,917.04	3,783.67	35,778.58	880,911.95	848,917.04	3,441.36	3,768.39	35,638.63	877,345.92	1,758,257.87
Watauga.....	1.06	2,714,636.32	12,099.75	168,462.53	2,870,999.10	2,714,636.32	37,741.75	11,932.89	166,136.14	2,831,097.82	5,702,096.92
Wayne.....	0.96	7,314,131.97	32,601.46	(274,258.56)	7,007,271.95	7,314,131.97	47,810.64	32,387.77	(272,422.49)	6,961,511.07	13,968,783.02
Wilkes.....	1.02	4,231,033.06	18,858.29	94,078.52	4,306,253.29	4,231,033.06	26,018.86	18,742.31	93,525.10	4,279,796.99	8,586,050.28
Wilson.....	0.98	4,856,014.32	21,644.87	(85,398.96)	4,748,970.49	4,856,014.32	41,062.60	21,462.02	(84,648.22)	4,708,841.48	9,457,811.97
Yadkin.....	1.00	2,363,359.83	10,534.56	5,494.16	2,358,319.43	2,363,359.83	9,476.40	10,492.41	5,486.09	2,348,877.11	4,707,196.54
Yancey	1.01	1,147,423.17	5,114.40	14,090.40	1,156,399.17	1,147,423.17	6,234.96	5,086.80	14,020.65	1,150,122.06	2,306,521.23
Totals.....	-	548,223,830.55	2,443,795.72	-	545,780,034.83	548,223,830.55	5,050,855.50	2,421,285.78	-	540,751,689.27	1,086,531,724.10

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.

Per capita portions of the food distribution are included in the above Article 40 and 42 distributable proceeds and are not separately identifiable.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2006-07 due to the lag in the collection/distribution cycle.

TABLE 58. ARTICLE 44 THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2006-2007

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.....	3,896,862.87	3,714,139.00	7,611,001.87	33,938.75	1.02	86,647.87	7,663,710.99
Alexander.....	1,008,489.08	371,890.53	1,380,379.61	6,157.41	1.00	2,344.38	1,376,566.58
Alleghany.....	306,983.44	182,595.93	489,579.37	2,177.23	1.04	12,938.11	500,340.25
Anson.....	725,180.67	311,491.00	1,036,671.67	4,615.65	1.00	1,685.48	1,033,741.50
Ashe.....	716,759.35	544,636.63	1,261,395.98	5,617.04	0.97	(19,740.83)	1,236,038.11
Avery.....	507,451.11	566,524.76	1,073,975.87	4,769.94	1.12	61,802.14	1,131,008.07
Beaufort.....	1,294,739.85	1,046,439.76	2,341,179.61	10,439.82	1.06	80,347.51	2,411,087.30
Bertie.....	553,044.57	183,374.46	736,419.03	3,281.64	0.97	(15,232.08)	717,905.31
Bladen.....	925,492.36	385,528.83	1,311,021.19	5,839.81	1.04	39,005.68	1,344,187.06
Brunswick.....	2,506,601.64	3,094,347.59	5,600,949.23	24,853.68	1.17	430,050.97	6,006,146.52
Buncombe.....	6,096,705.24	8,649,666.55	14,746,371.79	65,723.33	1.06	378,342.90	15,058,991.36
Burke.....	2,486,968.07	1,372,035.04	3,859,003.11	17,193.68	1.02	55,297.57	3,897,107.00
Cabarrus.....	4,224,543.15	5,443,763.20	9,668,306.35	43,123.54	1.05	220,106.55	9,845,289.36
Caldwell.....	2,209,631.51	1,257,584.85	3,467,216.36	15,460.04	1.02	49,131.30	3,500,887.62
Camden.....	252,282.96	146,190.26	398,473.22	1,774.45	0.92	(19,505.98)	377,192.79
Carteret.....	1,764,293.38	2,334,570.84	4,098,864.22	18,181.01	1.14	250,001.27	4,330,684.48
Caswell.....	668,570.86	119,711.70	788,282.56	3,514.46	0.95	(31,725.60)	753,042.50
Catawba.....	4,191,843.15	4,752,213.92	8,944,057.07	39,969.98	0.99	(31,988.17)	8,872,098.92
Chatham.....	1,575,997.59	1,028,782.07	2,604,779.66	11,608.84	1.02	35,043.06	2,628,213.88
Cherokee.....	735,649.62	822,666.11	1,558,315.73	6,943.95	0.98	(12,937.32)	1,538,434.46
Chowan.....	407,330.30	276,503.68	683,833.98	3,049.06	1.09	37,443.07	718,227.99
Clay.....	277,316.77	224,896.52	502,213.29	2,233.84	0.96	(10,398.53)	489,580.92
Cleveland.....	2,732,953.98	1,664,941.91	4,397,895.89	19,592.49	1.01	33,559.52	4,411,862.92
Columbus.....	1,534,917.64	839,148.80	2,374,066.44	10,585.90	0.81	(286,767.17)	2,076,713.37
Craven.....	2,606,755.23	2,266,520.86	4,873,276.09	21,742.04	1.04	109,864.54	4,961,398.59
Cumberland.....	8,605,358.35	7,616,417.63	16,221,775.98	72,292.75	0.98	(151,342.91)	15,998,140.32
Currituck.....	644,054.52	915,379.01	1,559,433.53	6,823.03	0.94	(36,973.41)	1,515,637.09
Dare.....	977,875.41	2,978,361.82	3,956,237.23	17,291.28	1.49	479,296.34	4,418,242.29
Davidson.....	4,340,533.93	2,455,168.11	6,795,702.04	30,291.21	0.98	(76,334.86)	6,689,075.97
Davie.....	1,093,206.76	641,523.26	1,734,730.02	7,735.80	0.93	(73,641.96)	1,653,352.26
Duplin.....	1,460,337.40	724,645.03	2,184,982.43	9,746.62	1.02	32,470.97	2,207,706.78
Durham.....	6,809,167.00	9,892,083.52	16,701,250.52	74,462.68	1.14	964,862.30	17,591,650.14
Edgecombe.....	1,495,202.63	821,724.23	2,316,926.86	10,328.92	1.02	33,245.45	2,339,843.39
Forsyth.....	9,171,465.54	10,802,097.02	19,973,562.56	89,093.31	0.96	(343,903.74)	19,540,565.51
Franklin.....	1,519,801.10	733,942.33	2,253,743.43	10,049.67	0.97	(41,857.75)	2,201,836.01
Gaston.....	5,452,869.78	4,309,513.08	9,762,382.86	43,562.33	1.03	175,531.69	9,894,352.22
Gates.....	315,188.65	60,363.84	375,552.49	1,673.42	0.95	(14,956.50)	358,922.57
Graham.....	228,414.19	137,301.95	365,716.14	1,635.27	0.98	(4,016.99)	360,063.88
Granville.....	1,500,824.83	663,862.41	2,164,687.24	9,646.16	1.03	48,312.56	2,203,353.64
Greene.....	567,384.49	133,185.97	700,570.46	3,119.85	0.95	(26,923.94)	670,526.67
Guilford.....	12,408,052.21	15,222,094.03	27,630,146.24	123,243.40	0.94	(712,321.95)	26,794,580.89
Halifax.....	1,584,059.45	1,031,355.07	2,615,414.52	11,657.28	1.01	19,451.56	2,623,208.80
Harnett.....	2,854,949.58	1,404,240.50	4,259,190.08	18,982.85	0.99	(21,785.57)	4,218,421.66
Haywood.....	1,592,843.67	1,491,178.31	3,084,021.98	13,715.42	1.02	35,417.04	3,105,723.60
Henderson.....	2,748,363.36	2,500,555.66	5,248,919.02	23,348.71	1.02	115,833.25	5,341,403.56

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.....	671,408.45	430,761.62	1,102,170.07	4,913.51	1.01	8,244.73	1,105,501.29
Hoke.....	1,140,099.59	286,459.25	1,426,558.84	6,356.43	0.97	(31,399.47)	1,388,802.94
Hyde.....	157,413.35	132,652.53	290,065.88	1,279.63	0.98	(2,768.38)	286,017.87
Iredell.....	3,923,386.28	4,903,369.03	8,826,755.31	39,353.68	0.99	(29,938.02)	8,757,463.61
Jackson.....	1,006,061.26	1,042,689.36	2,048,750.62	9,105.57	1.05	52,417.25	2,092,062.30
Johnston.....	4,105,561.90	3,580,495.77	7,686,057.67	34,296.86	1.00	9,545.06	7,661,305.87
Jones.....	288,395.63	75,351.74	363,747.37	1,621.09	0.90	(28,040.73)	334,085.55
Lee.....	1,504,489.52	1,409,933.58	2,914,423.10	12,997.94	0.96	(56,412.37)	2,845,012.79
Lenoir.....	1,641,194.85	1,267,658.88	2,908,853.73	12,980.24	0.88	(192,251.37)	2,703,622.12
Lincoln.....	1,953,318.47	1,404,041.68	3,357,360.15	14,992.27	0.97	(53,797.57)	3,288,570.31
Macon.....	914,191.53	1,177,409.36	2,091,600.89	9,278.06	0.98	(16,077.10)	2,066,245.73
Madison.....	571,075.19	195,131.16	766,206.35	3,411.77	0.96	(21,413.86)	741,380.72
Martin.....	692,224.17	448,124.10	1,140,348.27	5,084.60	1.03	22,283.02	1,157,546.69
McDowell.....	1,215,531.75	707,511.98	1,923,043.73	8,563.95	1.09	111,735.41	2,026,215.19
Mecklenburg.....	22,340,791.46	35,373,454.09	57,714,245.55	257,551.42	0.89	(2,394,591.28)	55,062,102.85
Mitchell.....	447,313.53	344,261.74	791,575.27	3,526.45	0.95	(21,226.43)	766,822.39
Montgomery.....	769,586.34	351,443.84	1,121,030.18	4,993.84	0.97	(21,195.92)	1,094,840.42
Moore.....	2,272,321.29	2,324,765.83	4,597,087.12	20,519.43	1.11	254,123.45	4,830,691.14
Nash.....	2,574,681.59	2,490,915.46	5,065,597.05	22,600.89	0.93	(173,439.83)	4,869,556.33
New Hanover....	5,060,954.50	8,402,249.34	13,463,203.84	59,966.86	1.07	364,453.83	13,767,690.81
Northampton.....	607,115.28	163,129.50	770,244.78	3,430.82	1.00	1,411.04	768,225.00
Onslow.....	4,445,659.48	3,747,868.16	8,193,527.64	36,525.25	1.04	187,365.41	8,344,367.80
Orange.....	3,431,230.89	2,537,156.70	5,968,387.59	26,662.94	1.15	520,366.18	6,462,090.83
Pamlico.....	367,875.77	168,381.22	536,256.99	2,386.57	0.99	(2,807.34)	531,063.08
Pasquotank.....	1,091,120.60	1,104,568.80	2,195,689.40	9,777.36	1.00	2,536.75	2,188,448.79
Pender.....	1,306,314.16	734,967.12	2,041,281.28	9,063.43	0.99	(9,967.97)	2,022,249.88
Perquimans.....	341,295.99	139,096.10	480,392.09	2,146.92	1.06	21,179.90	499,425.07
Person.....	1,044,678.93	678,337.22	1,723,016.15	7,683.10	1.00	2,428.13	1,717,761.18
Pitt.....	4,026,676.57	4,187,001.97	8,213,678.54	36,628.15	1.07	289,970.90	8,467,021.29
Polk.....	534,894.88	236,287.08	771,181.96	3,431.76	1.00	1,243.23	768,993.43
Randolph.....	3,860,510.38	2,187,347.27	6,047,857.65	26,972.34	0.99	(29,459.54)	5,991,425.77
Richmond.....	1,313,289.35	784,619.90	2,097,909.25	9,352.55	1.09	120,721.74	2,209,278.44
Robeson.....	3,591,494.06	2,040,376.64	5,631,870.70	25,116.10	1.04	151,367.52	5,758,122.12
Rockingham.....	2,585,373.24	1,422,382.29	4,007,755.53	17,892.57	1.01	31,747.27	4,021,610.23
Rowan.....	3,752,846.13	2,335,037.50	6,087,883.63	27,115.46	0.92	(290,167.12)	5,770,601.05
Rutherford.....	1,781,699.21	1,156,204.56	2,937,903.77	13,098.03	0.98	(31,334.09)	2,893,471.65
Sampson.....	1,786,850.56	916,579.37	2,703,429.93	12,051.90	0.96	(67,001.90)	2,624,376.13
Scotland.....	1,037,028.21	597,255.56	1,634,283.77	7,267.83	0.98	(18,237.85)	1,608,778.09
Stanly.....	1,658,767.00	1,179,727.22	2,838,494.22	12,659.44	0.99	(12,658.52)	2,813,176.26
Stokes.....	1,300,525.74	421,784.62	1,722,310.36	7,678.05	1.01	15,970.19	1,730,602.50
Surry.....	2,053,700.24	1,728,712.48	3,782,412.72	16,866.29	1.05	107,001.04	3,872,547.47
Swain.....	382,099.49	224,805.23	606,904.72	2,693.61	1.02	8,496.11	612,707.22
Transylvania.....	840,664.37	775,846.48	1,616,510.85	7,186.31	1.10	85,645.73	1,694,970.27
Tyrrell.....	118,234.37	38,350.00	156,584.37	696.51	0.99	(902.28)	154,985.58
Union.....	4,516,305.13	3,829,401.23	8,345,706.36	37,220.23	1.01	55,464.10	8,363,950.23

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.....	1,228,517.62	976,787.61	2,205,305.23	9,829.15	1.04	51,776.92	2,247,253.00
Wake.....	21,170,842.59	28,777,710.12	49,948,552.71	222,712.21	0.96	(793,834.68)	48,932,005.82
Warren.....	568,670.43	165,356.51	734,026.94	3,272.56	0.97	(15,662.28)	715,092.10
Washington.....	377,872.25	164,955.27	542,827.52	2,415.62	1.04	15,925.73	556,337.63
Watauga.....	1,208,337.36	1,821,927.03	3,030,264.39	13,442.56	1.06	74,985.58	3,091,807.41
Wayne.....	3,255,649.67	2,314,233.34	5,569,883.01	24,854.83	0.96	(122,078.40)	5,422,949.78
Wilkes.....	1,883,321.78	1,257,657.20	3,140,978.98	13,999.05	1.02	41,875.75	3,168,855.68
Wilson.....	2,161,497.62	1,980,559.01	4,142,056.63	18,453.90	0.98	(38,013.27)	4,085,589.46
Yadkin.....	1,051,968.30	455,786.40	1,507,754.70	6,717.07	1.00	2,445.21	1,503,482.84
Yancey	510,807.51	301,417.88	812,225.39	3,612.36	1.01	6,272.57	814,885.60
Totals.....	244,021,053.05	244,035,452.51	488,056,505.56	2,175,394.86	-	-	485,881,110.70

Tax allocations for Article 44 do not include taxes collected on 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 2006-07 due to the lag in the collection/distribution cycle.

TABLE 59A. ARTICLE 43 LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

Fiscal year	Net collections [1/2% levy] [\$]
1998-99....	8,690,365
1999-00....	53,387,219
2000-01....	55,195,321
2001-02....	51,397,105
2002-03....	50,526,692
2003-04....	54,363,274
2004-05....	59,496,620
2005-06....	66,021,154
2006-07....	70,804,894

Mecklenburg Public Transportation Sales Tax Act:

HB 1231 (SL 1997-417) amended Subchapter VIII of Chapter 105 to add a new Article 43, Local Government Public Transportation Sales Tax Act, G.S. 105-505 through G.S. 105-510. The act authorized Mecklenburg County, subject to a referendum, to levy an additional 1/2% local sales and use tax to be used only for public transportation systems. The administration of the tax is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B.

TABLE 59B. ARTICLE 45 LOCAL GOVERNMENT SALES AND USE TAX FOR BEACH NOURISHMENT

Fiscal year	Net collections [1% levy] [\$]
2005-06....	2,853,417
2006-07....	1,860,797

Local Government Sales and Use Tax for Beach Nourishment Act:

SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, G.S. 105-525 through G.S. 105-531. The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional 1% local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to G.S. 105-164.13B. The tax was only in effect from January 1, 2006 through June 30, 2006.

TABLE 60. TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX
(Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

Fiscal year	County levies						Municipal levies					District and township (general property tax only) [\$]	Total [\$]
	General property tax [\$]	License, local land transfer, occupancy, and "meals" taxes* [\$]	Excise stamp tax on conveyances* [\$]	Sales taxes [\$]	Scrap tire, white goods, intangibles, beverage, utility, telecommunications, and video programming taxes [\$]	Total county [\$]	General property tax [\$]	License, occupancy, and "meals" taxes* [\$]	Sales taxes [\$]	Utility, intangibles, beverage, telecommunications, and video programming taxes [\$]	Total municipal [\$]		
1992-93...	1,927,935,412	9,933,043	15,642,784	677,574,326	76,328,292 a,b	2,707,413,857	750,523,254	40,740,049	282,279,005	161,803,333 a,b	1,235,345,641	104,742,797	4,047,502,295
1993-94...	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
1994-95...	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
1995-96...	2,392,106,387	76,866,247	20,576,251	875,853,330	20,355,458 c	3,385,757,673	883,712,276	58,924,838	356,085,553	150,284,675 c	1,449,007,342	120,544,405	4,955,309,420
1996-97...	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
1997-98...	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
1998-99...	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
1999-00...	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
2000-01...	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
2001-02...	3,725,354,797	130,021,915	35,350,847	1,136,992,581	19,637,029 d	5,047,357,169	1,415,585,819	96,543,955	485,077,618	204,408,373 d	2,201,615,765	217,381,995	7,466,354,929
2002-03...	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
2003-04...	4,079,664,638	151,820,703	41,595,069	1,518,120,637 e	20,819,367	5,812,020,414	1,541,567,914	108,773,951	631,533,355 e	223,756,410	2,505,631,630	243,813,926	8,561,465,970
2004-05...	4,326,784,544	162,625,935	46,120,495	1,612,307,051 e	22,239,587	6,170,077,612	1,663,373,084	115,224,250	664,024,290 e	231,410,684	2,674,032,308	261,001,236	9,105,111,156
2005-06...	4,669,143,970	179,950,496	63,968,526	1,706,015,878 e	22,646,065	6,641,724,934	1,751,740,005	127,425,351	707,414,176 e	236,148,026	2,822,727,559	290,952,201	9,755,404,694
2006-07...	4,991,684,716	193,017,164	76,401,505	1,852,034,680 e	28,381,533 f,g	7,141,519,598	1,920,777,704	141,535,918	766,016,905 e	265,296,659 g	3,093,627,186	276,566,962	10,511,713,747

Detail may not add to totals due to rounding. Refer to Tables 62, 64, and 75 for details of county levies and to Tables 62, 65, and 76 for details of municipal levies.

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 (beginning with 1994-95), meals taxes, and excise stamp tax on conveyances are collections reported by local governments for the preceding fiscal year.

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 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.

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

d 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.

e Amount shown excludes a "hold harmless distribution" :
2003-04 counties, \$20,730,041; municipalities, \$18,102,442. 2005-06 counties, \$9,188,605; municipalities, \$11,211,914.
2004-05 counties, \$14,855,944; municipalities, \$14,157,460. 2006-07 counties, \$4,021,523; municipalities, \$10,070,276.

f Legislation became effective authorizing counties with either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.

g Effective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. G.S. 105-164.4I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

Figure 60.1 Components of County Tax Levies

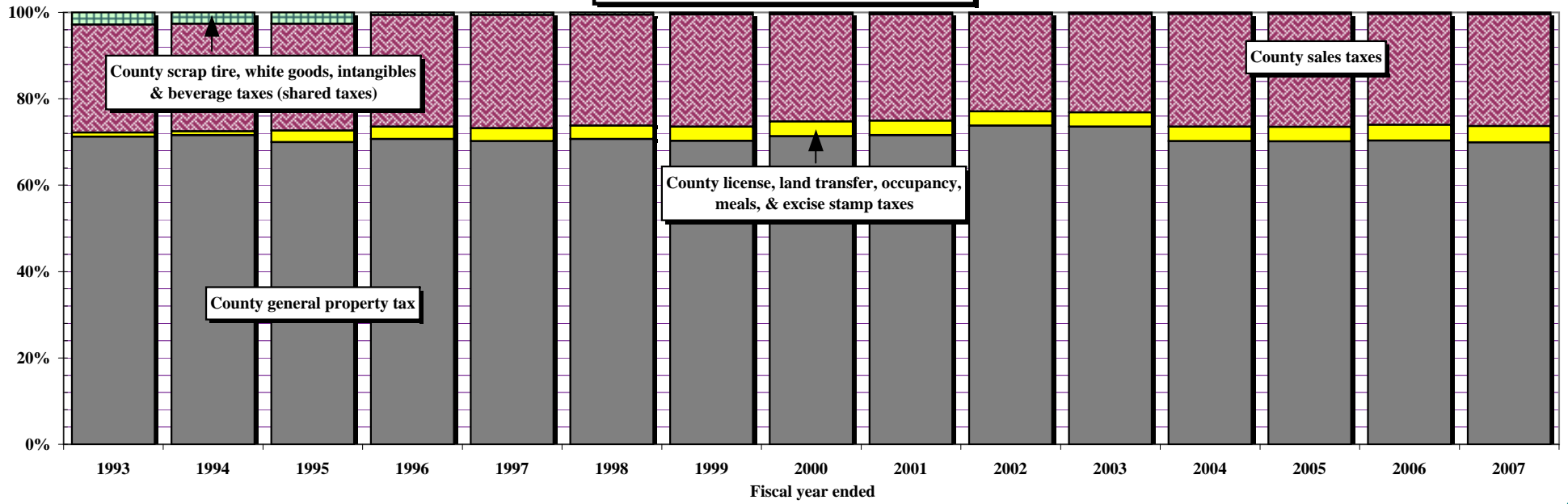


Figure 60.2 Components of Municipal Tax Levies

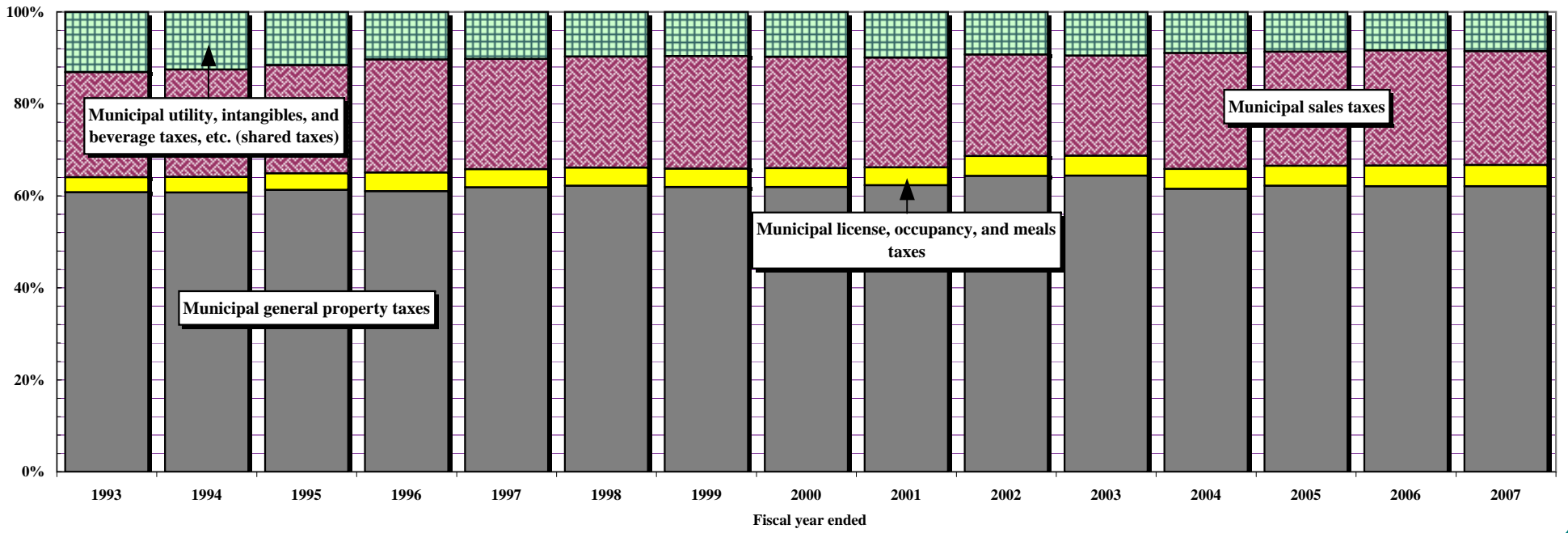


TABLE 61. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues				Municipal revenues				District & township (general property tax only) [\$]	Total [\$]
	Locally levied taxes [\$]	Shares of State administered taxes [\$]	State aid (reimbursements for lost revenue) [\$]	Total [\$]	Locally levied taxes [\$]	Shares of State administered taxes (includes Powell Bill allocations) [\$]	State aid (reimbursements for lost revenue) [\$]	Total [\$]		
1992-93.....	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
1993-94.....	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
1994-95.....	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
1995-96.....	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	5,393,679,108
1996-97.....	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
1997-98.....	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
1998-99.....	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	157,015,030	6,518,037,227
1999-00.....	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
2000-01.....	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	181,650,186	7,388,645,315
2001-02.....	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
2002-03.....	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
2003-04.....	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
2004-05.....	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	261,001,236	9,269,430,099
2005-06.....	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	290,952,201	9,912,655,981
2006-07.....	7,113,138,065	28,381,533	4,021,523	7,145,541,121	2,828,330,527	403,267,060	10,070,276	3,241,667,863	276,566,962	10,663,775,947

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

Municipal revenues: general property tax, license, occupancy, meals taxes, and sales and use taxes.

Shares of State administered taxes include:

County revenues: scrap tire, white goods, intangibles (including intangibles special allocations), and beverage taxes; utility franchise*, piped natural gas excise*, telecommunications*, and taxes imposed on video programming services+ (effective 2006-07).

Municipal revenues: utility franchise, piped natural gas excise, intangibles (including intangibles special allocations), beverage, telecommunications, and the Powell Bill allocation of motor fuel taxes; taxes imposed on video programming services+ (effective 2006-07).

*HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. During 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.

+Effective **January 1, 2007**, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. G.S. 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

Repeal of local reimbursements and revenue replacement option

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

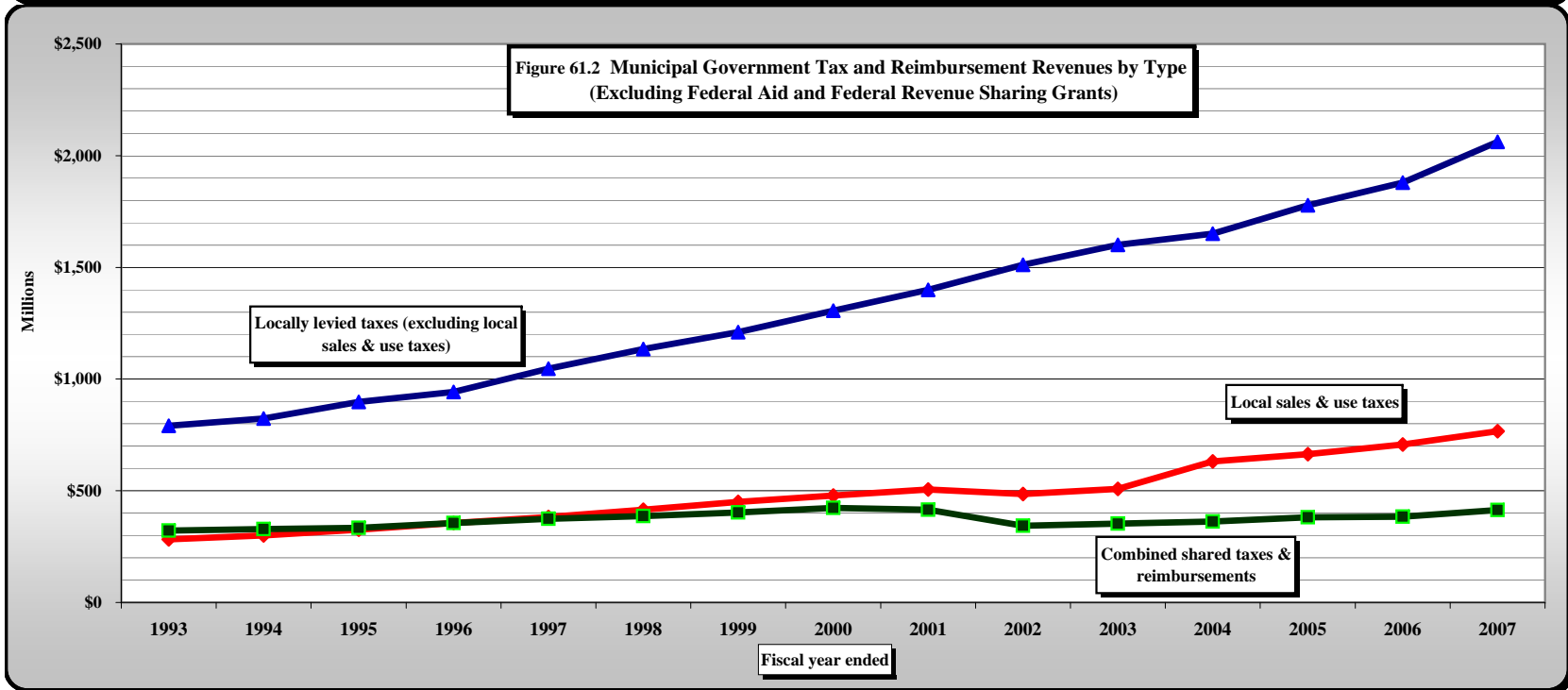
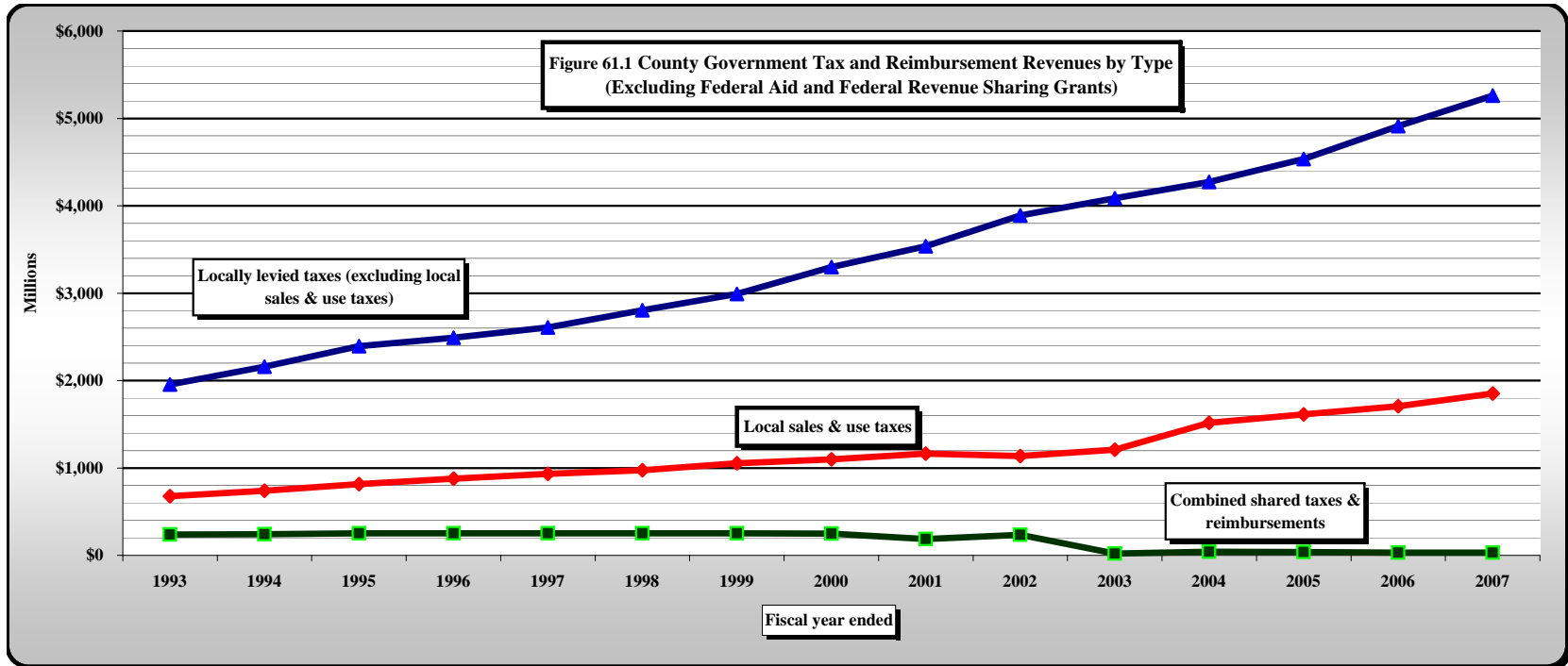


TABLE 62. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares								Municipal shares							Combined county/municipal shares of state levies d
	Intangibles tax a,c	White goods disposal tax	Scrap tire disposal tax	Beer and wine excise taxes a,b,d	Utility franchise/piped natural gas excise taxes f	Telecommunications tax f	Telecommunications and video programming taxes g	Total county shares	Intangibles tax a,c	Beer and wine excise taxes a,b,d	Utility franchise/piped natural gas excise taxes a,b,d	Telecommunications tax e	Telecommunications and video programming taxes g	Gasoline tax	Total municipal shares	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1992-93....	63,974,776	-	3,729,196	8,171,791	-	-	-	75,875,763	27,884,038	11,692,075	118,279,749	-	-	88,218,374	246,074,236	321,949,999
1993-94....	65,728,230	621,392	3,949,157	8,542,296	-	-	-	78,841,075	27,244,269	12,420,273	121,579,749	-	-	92,181,343	253,425,634	332,266,709
1994-95....	67,151,449	5,462,591	5,427,192	8,386,832	-	-	-	86,428,063	26,075,372	12,570,961	121,579,749	-	-	99,774,534	260,000,616	346,428,679
1995-96....	-	5,639,908	5,848,980	8,866,569	-	-	-	20,355,458	-	13,585,175	136,699,500	-	-	104,925,716	255,210,391	275,565,849
1996-97....	-	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
1997-98....	-	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
1998-99....	-	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
1999-00....	-	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
2000-01....	-	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
2001-02....	-	2,204,790	7,291,213	-	-	-	-	9,496,003	-	-	96,915,830	9,704,764	-	135,438,430	242,059,024	251,555,027
2002-03....	-	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
2003-04....	-	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
2004-05....	-	3,023,674	8,140,943	11,074,970	-	-	-	22,239,587	-	18,703,575	156,416,273	56,290,836	-	135,305,539	366,716,223	388,955,810
2005-06....	-	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
2006-07....	-	3,403,652	9,120,878	11,331,104	179,017	90,055	4,256,828	28,381,533	-	20,285,733	162,523,725	73,206,999	9,280,203	137,970,401	403,267,060	431,648,593

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 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).
- c Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.
- d In 2001-02, 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.
- e The telecommunications tax became effective January 1, 2002; the municipal distribution amount shown for 2001-02 was based on tax collections for less than a full year due to the date of implementation.
- f HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. During 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.
- g Effective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. G.S. 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

TABLE 63. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

Fiscal year	County reimbursements						Municipal reimbursements						Annual combined county/ municipal reimbursements/ distributions [\$]
	Exemption of inventories from property tax base [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Transitional local government hold harmless distribution payment [\$]	Total county reimbursements/ distributions [\$]	Exemption of inventories from property tax base [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Transitional local government hold harmless distribution payment [\$]	Total municipal reimbursements/ distributions [\$]	
1992-93.....	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
1993-94.....	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
1994-95.....	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
1995-96.....	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
1996-97.....	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
1997-98.....	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
1998-99.....	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
1999-00.....	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
2000-01.....	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
2001-02.....	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
2002-03.....	-	-	-	-	-	-	-	-	-	-	-	-	-
2003-04.....	-	-	-	-	20,730,041	20,730,041	-	-	-	-	18,102,442	18,102,442	38,832,483
2004-05.....	-	-	-	-	14,855,944	14,855,944	-	-	-	-	14,157,460	14,157,460	29,013,405
2005-06.....	-	-	-	-	9,188,605	9,188,605	-	-	-	-	11,211,914	11,211,914	20,400,519
2006-07.....	-	-	-	-	4,021,523	4,021,523	-	-	-	-	10,070,276	10,070,276	14,091,799

Detail may not add to totals due to rounding.

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

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

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

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

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

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

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

Repeal of local reimbursements and revenue replacement option

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

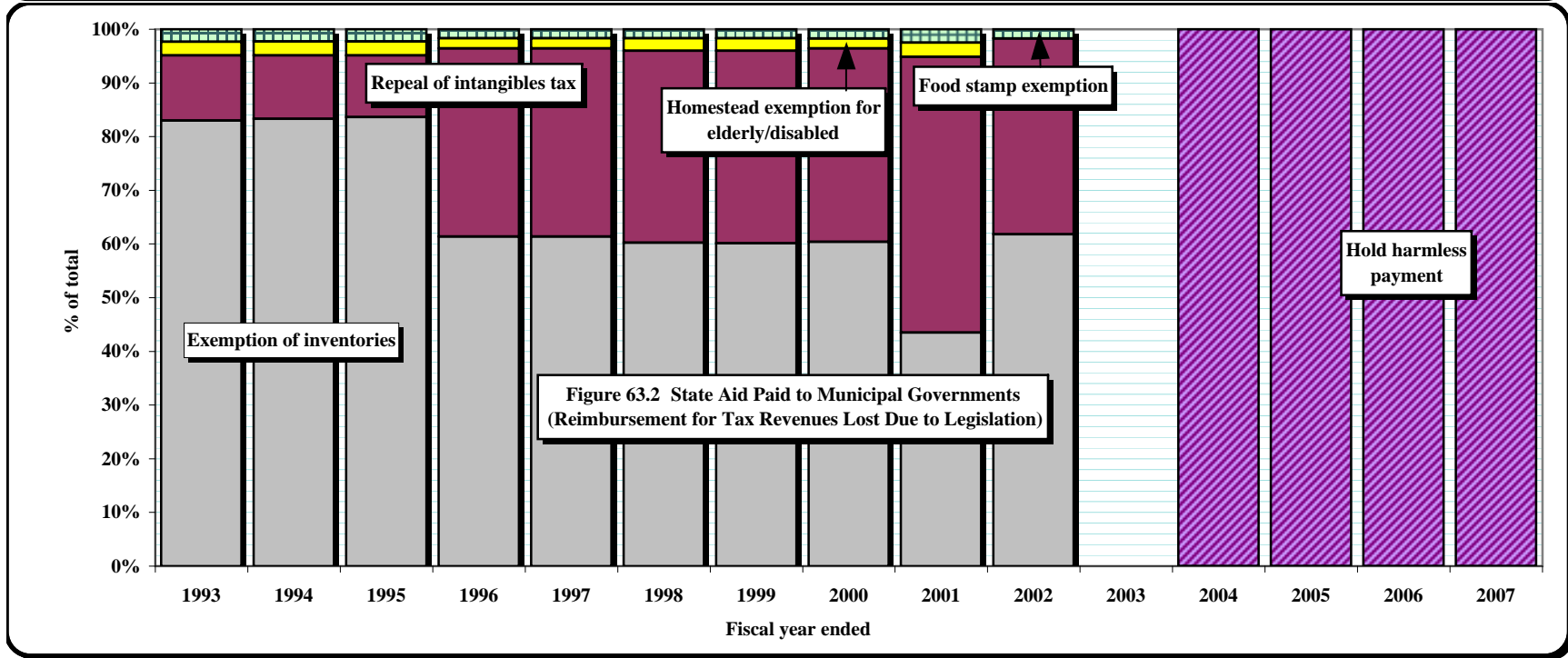
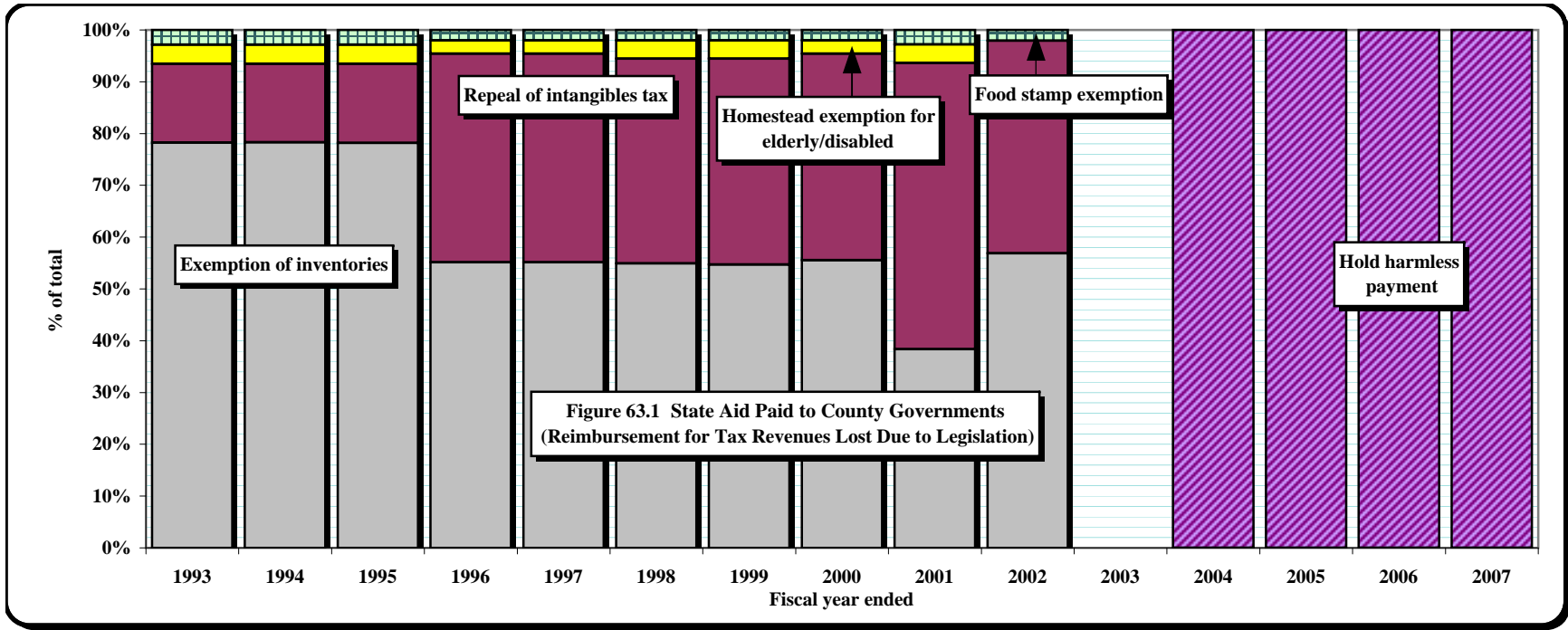


TABLE 64. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2006-2007

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 [\$]	Utility franchise and telecommunications taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]
Alamance	58,859,734	250,611	503,919	696,010	146,209	57,603	25,923,094	-	243,412	-	32,272	86,712,864
Alexander	10,844,609	-	-	101,793	37,573	14,808	7,153,002	-	-	-	24,761	18,176,547
Alleghany	7,861,654	3,850	34,684	118,945	11,552	4,551	2,365,835	-	40,975	-	2,706	10,444,751
Anson	11,438,597	32,472	23,225	60,710	27,367	2,744	4,008,649	136,051	-	-	4,776	15,734,591
Ashe	13,745,999	9,810	126,091	289,180	26,803	10,561	6,041,013	-	-	-	16,396	20,265,852
Avery	14,378,011	6,000	-	282,887	19,149	7,542	5,282,700	-	-	-	10,971	19,987,260
Beaufort	22,891,335	9,259	-	263,900	48,807	14,660	10,135,699	-	144,819	-	24,273	33,532,751
Bertie	7,904,527	19,874	-	87,970	20,945	2,103	3,136,907	-	66,569	-	3,872	11,242,767
Bladen	16,200,406	59,729	-	77,237	35,051	13,804	6,388,139	-	-	-	8,046	22,782,412
Brunswick	83,275,758	770,352	1,026,874	2,230,143	91,631	36,143	22,870,108	-	241,782	-	80,599	110,623,389
Buncombe	139,702,835	1,335,805	5,971,048	2,615,399	229,185	90,286	60,362,255	a	566,408	-	274,236	211,147,457
Burke	30,446,655	287,159	165,648	298,582	94,363	37,159	16,075,268	-	-	-	56,167	47,461,000
Cabarrus	96,575,136	508,371	1,177,397	1,728,687	156,958	61,865	35,415,668	-	-	-	98,081	135,722,163
Caldwell	27,583,202	360,167	71,244	384,320	83,509	32,890	12,976,986	-	-	-	68,209	41,560,528
Camden	5,075,497	730,335	6,961	58,718	9,197	3,628	1,969,474	-	40,516	269,072	10,927	8,174,325
Carteret	38,030,999	382,553	4,385,694	980,614	66,033	26,018	16,585,523	-	163,690	-	83,078	60,704,202
Caswell	8,370,713	24,835	-	50,954	25,194	9,924	3,993,734	-	97,025	-	3,019	12,575,399
Catawba	65,561,103	658,752	-	788,008	157,492	62,045	32,360,772	-	360,159	-	120,212	100,068,543
Chatham	39,054,536	142,746	103,756	733,172	58,782	23,165	11,773,882	-	204,961	-	25,994	52,120,994
Cherokee	12,862,908	66,109	148,000	253,023	27,452	8,261	7,335,513	-	-	-	9,436	20,710,702
Chowan	7,252,822	973,891	79,351	68,088	15,388	6,061	3,345,737	-	42,566	-	3,150	11,787,054
Clay	5,344,211	26,327	15,484	143,825	10,298	4,059	2,561,596	-	-	-	4,049	8,109,849
Cleveland	43,723,650	325,729	268,611	326,741	103,477	40,751	20,121,923	-	-	-	59,761	64,970,644
Columbus	24,272,909	68,471	74,058	147,353	58,010	22,847	9,049,173	33,023	-	-	6,563	33,732,407
Craven	38,870,539	179,453	1,148,289	647,890	97,996	38,605	19,450,387	-	165,328	-	50,578	60,649,064
Cumberland	138,069,813	5,162,491	4,050,562	1,548,426	328,994	129,510	54,586,017	-	489,287	-	126,540	204,491,641
Currituck	25,431,816	5,124,014	5,322,539	332,575	23,565	9,294	8,074,533	-	103,861	-	56,355	44,478,552
Dare	44,001,824	12,630,628	14,433,446	733,098	36,566	14,408	17,575,875	b	77,577	-	18,622	89,522,044
Davidson	55,724,058	979,860	-	647,292	163,256	64,312	26,874,125	-	-	-	92,835	84,545,738
Davie	24,066,483	109,100	45,101	265,247	40,604	16,004	7,482,846	-	-	-	17,362	32,042,748
Duplin	23,522,561	45,756	190,460	113,786	54,863	21,614	9,635,131	-	-	-	7,093	33,591,264
Durham	178,477,234	823,664	7,688,386	2,489,928	254,913	100,440	50,371,290	1,158,924	137,400	-	74,300	241,576,478
Edgecombe	23,379,674	90,352	-	104,943	57,091	22,475	8,078,885	72,359	95,907	-	18,987	31,920,673
Forsyth	197,339,103	1,142,175	3,567,421	2,112,401	342,610	34,219	70,445,135	319,214	292,458	-	119,944	275,714,679
Franklin	28,185,557	126,625	17,942	378,904	56,567	22,294	10,932,581	-	208,104	-	21,267	39,949,841

TABLE 64. -Continued

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Excise stamp tax on conveyances 1 [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	County share of local government sales taxes [\$]	Hold harmless distribution [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]
Gaston	110,404,753	582,955	801,859	1,141,806	204,715	80,651	40,411,302	-	-	-	91,449	153,719,490
Gates	4,925,227	3,125	-	45,827	11,746	4,629	1,978,706	-	49,394	-	267	7,018,921
Graham	3,796,903	8,604	123,213	49,735	8,598	3,387	1,860,002	-	-	-	756	5,851,197
Granville	23,200,158	51,513	99,249	310,643	56,409	22,222	9,859,401	-	187,558	-	8,947	33,796,100
Greene	6,830,679	9,335	-	35,695	21,313	2,133	3,486,200	-	80,708	-	4,828	10,470,891
Guilford	276,790,970	187,428	4,531,148	3,333,562	464,074	182,861	88,066,073	-	385,767	-	154,727	374,096,610
Halifax	23,947,399	153,583	458,563	250,336	59,993	23,626	10,998,334	-	145,528	-	20,112	36,057,475
Harnett	38,413,487	1,788,167	270,406	526,283	106,481	41,962	19,725,349	-	-	-	34,212	60,906,347
Haywood	32,511,087	320,982	706,526	525,944	60,104	23,674	13,226,923	-	-	-	56,762	47,432,001
Henderson	54,399,593	348,742	737,707	993,472	102,670	40,457	22,298,478	-	-	-	84,449	79,005,568
Hertford	10,523,558	57,893	49,022	75,540	25,270	9,955	4,958,515	-	70,288	-	7,875	15,777,915
Hoke	13,866,931	52,160	-	235,699	41,639	16,424	6,861,756	-	166,754	-	3,294	21,244,657
Hyde	5,390,912	1,155	355,932	43,233	5,984	2,356	1,538,409	-	25,246	-	649	7,363,876
Iredell	71,212,783	522,943	-	1,775,771	145,641	57,407	33,947,994	-	398,643	-	85,775	108,146,957
Jackson	23,481,012	81,156	467,759	868,080	37,920	14,937	10,633,163	-	-	-	11,201	35,595,228
Johnston	75,423,357	312,627	510,142	1,134,998	151,693	59,805	34,817,975	-	469,189	-	59,555	112,939,340
Jones	4,627,887	7,409	-	65,470	10,891	1,093	1,692,599	-	39,565	-	4,252	6,449,167
Lee	32,125,163	162,565	163,547	289,460	54,318	21,437	10,234,271	-	58,482	-	27,915	43,137,158
Lenoir	27,583,392	133,347	173,898	121,852	62,182	24,488	11,332,828	-	142,997	-	28,284	39,603,268
Lincoln	37,345,580	211,585	75,329	584,710	72,781	28,683	15,493,467	-	266,366	-	37,115	54,115,616
Macon	21,389,113	91,686	438,202	475,287	36,897	11,506	9,769,540	-	-	-	16,215	32,228,445
Madison	8,590,263	22,395	93,556	184,160	24,856	9,937	3,513,926	-	-	-	3,233	12,442,326
Martin	11,720,810	49,682	122,324	47,692	25,064	9,819	5,135,428	-	68,815	-	7,551	17,187,184
McDowell	16,087,600	168,925	152,333	260,833	40,889	15,882	9,461,079	-	-	-	35,067	26,222,608
Mecklenburg	736,552,009	17,825,705	22,793,876	12,601,101	824,993	325,259	201,851,609	c	215,926	-	109,760	993,100,239
Mitchell	5,853,564	77,885	45,281	93,231	16,975	6,684	3,724,575	-	-	-	4,142	9,822,336
Montgomery	12,614,249	1,200	-	150,935	28,930	11,397	4,588,182	-	-	-	3,673	17,398,565
Moore	38,496,727	132,425	1,258,736	790,944	84,785	33,412	18,041,351	-	200,052	-	6,275	59,044,708
Nash	40,356,810	160,355	1,095,964	378,814	96,687	38,091	16,752,312	-	170,839	-	30,234	59,080,105
New Hanover	133,818,768	1,182,519	3,566,359	2,303,310	187,008	73,727	54,217,678	-	329,742	-	194,567	195,873,679
Northampton	10,961,722	56,474	-	82,682	22,933	9,032	3,245,514	-	68,896	-	1,380	14,448,633
Onslow	54,086,296	705,611	1,200,248	1,218,023	169,294	66,655	29,836,759	-	359,178	-	147,425	87,789,489
Orange	111,141,878	394,254	576,010	1,048,834	128,909	50,785	21,738,102	-	209,362	-	56,794	135,344,928
Pamlico	8,132,565	13,975	-	171,774	13,901	5,475	2,772,169	-	37,428	-	2,367	11,149,654
Pasquotank	15,136,146	3,040,472	329,045	236,212	40,337	15,902	8,781,538	-	90,615	-	37,348	27,707,616

TABLE 64. -Continued

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Excise stamp tax on conveyances 1 [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	County share of local government sales taxes [\$]	Hold harmless distribution [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]	
Pender	27,674,223	247,086	13,536	636,902	48,385	19,074	9,704,382	-	181,578	-	49,712	38,574,878	
Perquimans	6,314,377	1,260,040	-	69,712	12,676	4,996	2,235,597	-	42,370	-	3,490	9,943,259	
Person	24,468,182	91,840	129,510	157,450	39,367	15,507	7,984,570	-	127,834	-	11,908	33,026,166	
Pitt	64,232,734	312,749	1,205,242	864,198	150,938	59,469	27,814,902	-	233,067	-	72,397	94,945,696	
Polk	12,641,549	26,507	65,128	256,741	20,179	2,023	3,615,025	298,843	-	-	6,486	16,932,481	
Randolph	47,499,206	396,278	370,224	510,687	144,813	57,054	24,063,090	-	-	-	72,778	73,114,130	
Richmond	19,301,944	207,986	245,733	116,637	49,456	4,955	8,750,791	-	95,082	-	43,055	28,815,641	
Robeson	41,634,102	242,268	-	192,584	134,884	40,541	24,044,085	-	-	-	36,892	66,325,356	
Rockingham	40,322,700	261,204	168,392	286,994	97,872	38,544	15,693,843	131,277	237,264	-	45,869	57,283,960	
Rowan	61,943,575	521,115	301,101	581,630	141,625	55,783	22,311,805	-	347,400	-	80,447	86,284,482	
Rutherford	26,013,424	55,306	388,500	504,013	67,248	26,487	13,188,886	-	-	-	7,609	40,251,473	
Sampson	27,026,393	73,766	-	110,375	66,854	6,681	12,038,404	-	-	-	19,450	39,341,923	
Scotland	20,600,967	64,604	157,450	67,147	39,193	15,436	8,065,219	43,152	85,972	-	15,361	29,154,501	
Stanly	25,843,378	164,821	199,699	220,537	62,776	24,723	10,382,764	-	-	-	23,767	36,922,465	
Stokes	19,089,356	60,269	-	137,530	48,889	19,260	8,630,137	1,828,680	175,127	-	26,095	30,015,343	
Surry	29,937,051	31,555	-	196,418	77,061	30,360	17,517,094	-	258,216	-	52,950	48,100,705	
Swain	4,168,265	21,294	247,927	94,859	14,355	5,655	3,038,052	-	-	-	6,579	7,596,986	
Transylvania	20,836,346	12,043	280,832	392,522	31,642	9,507	8,032,530	-	-	-	20,163	29,615,584	
Tyrrell	2,928,773	2,927	7,042	21,346	4,446	1,752	830,036	-	15,187	-	118	3,811,628	
Union	101,403,584	405,196	-	2,695,113	164,058	64,729	36,702,242	-	-	-	79,506	141,514,429	
Vance	19,464,549	141,852	311,956	101,469	46,550	18,332	9,730,860	-	121,751	-	24,448	29,961,766	
Wake	499,065,946	16,077,253	12,134,712	11,420,529	778,116	306,843	146,357,226	-	781,555	-	282,358	687,204,538	
Warren	11,916,677	14,526	-	162,948	21,384	8,424	3,566,703	-	82,376	-	2,598	15,775,637	
Washington	6,048,778	16,695	105,220	30,698	14,317	5,638	2,669,240	-	38,612	-	3,084	8,932,283	
Watauga	24,670,381	268,717	-	780,510	45,591	17,957	12,125,035	-	-	-	61,476	37,969,667	
Wayne	45,564,249	511,033	-	329,008	122,568	48,282	22,349,437	-	84,124	-	93,051	69,101,752	
Wilkes	27,349,627	288,809	-	248,534	71,203	28,043	15,460,515	-	264,660	-	50,568	43,761,958	
Wilson	39,408,215	109,985	319,487	294,491	81,368	32,053	16,044,323	-	105,940	-	19,032	56,414,894	
Yadkin	16,362,341	113,026	-	89,594	39,497	15,561	7,412,289	-	32,848	-	16,597	24,081,754	
Yancey	7,888,005	89,724	44,416	217,632	19,238	7,578	4,084,639	-	-	-	15,089	12,366,321	
All counties	4,991,684,716	84,478,631	108,538,534	76,401,505	9,120,878	3,403,652	1,852,034,680	a	4,021,523	11,331,104	269,072	4,256,828	7,145,541,121

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, \$681,019; Chowan, \$950,789; Currituck, \$4,901,640; Dare, \$10,760,950; Pasquotank, \$2,862,993; Perquimans, \$1,188,539; and Washington with no collections.

Meals taxes are applicable in four counties as follows: Cumberland, \$4,098,290; Dare, \$1,839,772; Mecklenburg, \$17,350,589; and Wake, \$14,397,328.

2 HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. During 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$14,084,542.87 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Does not include \$3,435,488.55 for Beach Nourishment in Dare County.

c Does not include \$37,556,967.74 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

TABLE 65. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2006-2007

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 and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Alamance										
Alamance	147,592	-	-	66,069	-	1,584	20,585	45	14,782	250,656
Burlington*	22,127,314	871,773	-	8,876,640	-	213,711	3,065,849	67,475	1,453,841	36,676,604
Elon	1,652,021	24,053	-	1,353,518	-	32,433	228,395	12,732	205,009	3,508,161
Gibsonville*	1,942,603	4,042	-	702,646	18,116	20,872	191,341	11,401	146,895	3,037,917
Graham	4,165,526	127,151	-	2,622,266	-	63,479	720,470	19,338	415,038	8,133,268
Green Level	178,748	880	-	440,442	-	10,560	23,505	1,696	67,097	722,929
Haw River	573,944	35,515	-	370,412	104,010	8,905	125,356	2,343	59,167	1,279,651
Mebane*	5,328,758	57,524	-	1,505,418	-	36,624	664,034	8,606	256,180	7,857,145
Ossipee	33,361	-	-	85,055	-	2,037	14,896	327	-	135,676
Swepsonville	-	-	-	183,859	-	4,442	69,651	708	-	258,660
Alexander										
Taylorsville	575,076	46,023	-	385,394	-	8,721	155,079	9,660	61,496	1,241,449
Alleghany										
Sparta	284,737	8,581	-	387,999	-	8,034	241,722	1,671	66,467	999,211
Anson										
Ansonville	48,322	1,666	-	97,311	-	2,065	18,151	450	27,169	195,133
Lilesville	64,548	-	-	69,763	-	-	26,069	400	18,325	179,106
McFarlan	6,467	-	-	13,423	-	-	1,806	-	4,256	25,952
Morven	64,332	-	-	88,478	-	1,877	21,695	170	20,788	197,340
Peachland	41,777	-	-	90,229	-	-	20,698	9,564	21,694	183,963
Polkton	84,428	1,189	-	440,264	-	13,055	41,579	9,736	90,013	680,264
Wadesboro	1,555,505	52,352	-	876,344	-	25,381	279,187	7,036	193,652	2,989,457
Ashe										
Jefferson	565,731	-	-	344,907	-	3,848	149,719	1,811	54,999	1,121,015
Lansing	23,850	-	-	35,668	-	-	7,805	60	5,738	73,121
West Jefferson	849,623	6,961	17,949	269,107	15,744	5,130	164,038	136	45,572	1,374,260
Avery										
Banner Elk	759,156	11,375	139,408	290,853	-	4,424	73,472	1,191	41,018	1,320,897
Beech Mountain**	See Watauga County									
Crossnore	24,049	-	-	88,450	-	-	7,662	171	12,094	132,426
Elk Park	66,548	4,417	-	133,127	-	1,499	14,683	822	14,719	235,815
Grandfather Village	-	-	-	22,863	-	352	25,305	56	-	48,576
Newland	266,588	1,020	-	205,888	-	-	88,616	899	28,288	591,300
Seven Devils**	See Watauga County									
Sugar Mountain	954,405	-	225,595	69,760	5,951	1,075	74,043	2,001	27,400	1,360,230
Beaufort										
Aurora	107,904	7,325	-	126,264	-	2,585	30,379	668	27,559	302,684
Bath	75,482	1,277	-	63,777	-	1,310	10,476	83	9,968	162,373
Belhaven	412,638	12,779	-	426,663	-	8,748	80,716	4,986	70,582	1,017,112
Chocowinity	168,776	43,129	-	158,232	-	3,240	57,560	-	25,986	456,923
Pantego	22,212	-	-	37,700	-	773	20,612	3,127	7,039	91,463
Washington	3,629,787	227,460	235,869	2,168,705	-	44,446	941,165	21,262	315,718	7,584,412
Washington Park	86,855	-	-	96,784	-	1,984	6,088	563	16,256	208,530

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Bertie										
Askeville	16,411	-	-	27,804	-	786	6,391	125	7,747	59,266
Aulander	225,129	7,764	-	140,380	-	3,963	41,496	1,053	31,580	451,364
Colerain	51,470	-	-	34,546	-	976	13,760	598	5,462	106,812
Kelford	20,518	-	-	39,890	-	1,130	7,152	-	10,091	78,781
Lewiston-Woodville	101,161	450	-	93,746	-	2,648	13,943	132	17,931	230,011
Powellsville	17,326	-	-	40,769	-	1,152	7,646	-	7,895	74,788
Roxobel	31,351	-	-	42,284	-	1,197	9,978	9,566	10,043	104,419
Windsor	171,417	30,361	-	364,599	-	10,325	123,865	5,170	88,122	793,859
Bladen										
Bladenboro	386,083	17,347	-	150,613	-	-	72,159	2,620	62,217	691,038
Clarkton	315,207	2,378	-	85,105	-	3,512	122,770	1,018	35,925	565,914
Dublin	75,800	4,808	-	27,286	1,769	-	21,255	524	11,063	142,504
East Arcadia	37,112	-	-	14,939	-	2,387	8,070	383	14,687	77,577
Elizabethtown	1,414,086	63,009	-	560,162	-	16,800	222,287	7,266	126,048	2,409,660
Tar Heel	11,665	140	-	4,661	-	-	5,449	100	5,196	27,211
White Lake	596,112	28,779	-	226,714	-	711	54,013	4,279	20,960	931,568
Brunswick										
Bald Head Island	4,525,839	21,189	590,565	58,496	29,937	1,035	45,651	3,898	36,854	5,313,464
Belville	213,237	7,650	-	290,130	-	6,189	27,612	987	30,983	576,787
Boiling Spring Lakes	727,884	28,480	-	962,953	-	17,022	135,239	8,733	276,582	2,156,893
Bolivia	4,730	-	-	40,842	-	718	16,182	115	6,902	69,489
Calabash	167,677	5,442	-	355,128	-	6,236	88,105	995	49,015	672,596
Carolina Shores	193,340	1,008	-	650,251	-	11,460	86,651	861	90,381	1,033,951
Caswell Beach	446,760	10,920	169,344	118,178	-	2,083	37,952	1,161	10,720	797,118
Holden Beach	1,338,522	43,568	1,314,808	228,358	-	4,017	109,746	11,131	43,330	3,093,481
Leland	1,312,619	60,418	-	1,316,502	-	23,449	226,199	3,740	168,341	3,111,267
Navassa	106,781	-	-	425,876	-	7,501	26,700	4,020	49,604	620,482
Northwest	59,150	1,161	-	198,951	-	3,507	9,311	16	26,664	298,760
Oak Island	4,934,730	9,257	777,906	1,973,941	-	34,845	368,442	29,583	335,856	8,464,559
Ocean Isle Beach	1,643,791	152,371	825,320	123,290	-	2,174	163,944	17,420	29,899	2,958,208
Sandy Creek	28,857	-	-	70,684	-	1,243	6,837	-	11,044	118,665
Shallotte	1,369,559	22,313	87,618	453,576	-	7,989	246,411	6,475	75,292	2,269,233
Southport	1,253,756	58,735	13,385	687,800	-	12,097	187,331	8,787	100,870	2,322,762
St James	375,732	35,478	-	482,417	-	8,464	112,119	9,808	78,061	1,102,079
Sunset Beach	1,556,676	435	905,085	568,054	-	9,991	214,108	5,052	105,578	3,364,979
Varnamtown	20,808	-	-	140,128	-	2,467	24,200	393	-	187,997
Buncombe										
Asheville	41,918,643	2,604,127	-	17,150,387	-	330,717	5,193,199	179,292	2,282,069	69,658,434
Biltmore Forest	2,126,423	-	-	806,268	-	6,657	77,271	6,894	70,651	3,094,164
Black Mountain	2,784,654	152,677	-	1,102,294	-	34,767	315,812	17,346	248,935	4,656,484
Montreat	843,621	12,991	-	294,110	-	3,127	35,110	2,426	41,075	1,232,459
Weaverville	2,387,143	39,881	-	839,619	-	12,741	214,107	6,712	93,064	3,593,267
Woodfin	1,010,398	60,649	-	374,949	3,288	20,644	173,096	8,432	148,472	1,799,927

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Burke										
Connelly Springs	44,078	-	-	334,909	-	-	47,623	1,314	44,107	472,030
Drexel	314,344	14,588	-	346,940	-	-	67,018	7,109	63,419	813,419
Glen Alpine	218,643	643	-	221,248	-	-	38,009	899	41,864	521,306
Hickory**	See Catawba County									
Hildebran	222,284	8,355	-	318,853	-	-	118,225	1,533	48,399	717,649
Long View**	See Catawba County									
Morganton	7,045,234	55,135	-	3,094,384	-	76,862	1,260,493	29,278	530,871	12,092,257
Rhodhiss*	179,867	-	-	156,200	-	-	22,093	869	34,549	393,577
Rutherford College	94,403	12,410	-	235,698	-	-	92,989	1,992	49,619	487,111
Valdese	1,235,535	56,207	-	829,227	89,238	-	357,434	11,010	163,499	2,742,150
Cabarrus										
Concord	33,881,555	1,717,092	-	11,958,930	-	286,618	2,848,797	89,523	1,951,267	52,733,781
Harrisburg	1,537,881	44,869	-	504,645	-	24,632	399,735	9,008	186,575	2,707,345
Kannapolis*	11,785,402	-	-	5,092,044	-	181,387	1,120,231	60,004	1,266,278	19,505,346
Locust**	See Stanly County									
Midland	389,704	-	-	138,987	-	12,779	110,190	2,037	67,447	721,143
Mount Pleasant	522,321	17,453	-	196,507	-	6,403	73,644	3,154	47,273	866,755
Stanfield**	See Stanly County									
Caldwell										
Blowing Rock**	See Watauga County									
Cajah Mountain	-	-	-	463,829	-	-	57,626	8,611	-	530,066
Cedar Rock	53,825	-	-	52,194	-	-	15,115	228	18,158	139,520
Gamewell	-	-	-	632,271	-	-	93,517	5,880	-	731,668
Granite Falls	1,421,801	2,970	-	784,719	-	21,518	208,794	13,757	161,677	2,615,237
Hickory**	See Catawba County									
Hudson	848,966	25,012	-	512,056	-	-	164,861	12,275	111,269	1,674,440
Lenoir	7,100,057	244,278	-	3,051,962	571,470	83,406	1,161,277	34,801	615,270	12,862,520
Rhodhiss**	See Burke County									
Sawmills	342,363	31,180	-	831,291	-	-	95,683	12,032	13,237	1,325,786
Camden										
Elizabeth City**	See Pasquotank County									
Carteret										
Atlantic Beach	2,369,528	55,427	-	882,914	-	8,138	212,445	21,254	69,583	3,619,289
Beaufort	1,749,896	54,022	-	720,171	-	17,881	205,081	5,326	122,743	2,875,120
Bogue	22,426	-	-	9,114	-	2,901	37,528	1,004	20,851	93,824
Cape Carteret	525,951	17,310	-	204,232	-	6,154	63,116	6,757	63,541	887,063
Cedar Point	95,711	-	-	40,412	-	3,918	58,715	3,371	24,999	227,126
Emerald Isle	2,363,700	14,620	-	1,876,730	-	17,185	267,648	26,026	163,453	4,729,363
Indian Beach	208,261	-	-	187,850	-	411	36,097	2,264	-	434,883
Morehead City	4,194,440	192,309	-	1,735,522	-	37,094	595,992	25,691	260,135	7,041,183
Newport	694,769	40,742	-	329,890	-	16,593	140,424	6,715	112,147	1,341,279
Peletier	18,665	-	-	8,048	-	2,395	29,109	4,074	15,838	78,129
Pine Knoll Shores	1,038,765	34,037	-	937,905	-	7,234	104,838	5,944	54,724	2,183,448

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Caswell										
Milton	20,990	-	-	11,443	-	547	5,577	87	-	38,644
Yanceyville	251,557	-	-	135,217	-	9,787	90,454	2,680	49,223	538,919
Catawba										
Brookford	99,736	4,200	-	93,558	-	1,943	8,177	833	17,418	225,866
Catawba	330,697	-	-	157,264	-	3,272	38,301	4,052	27,830	561,416
Claremont	1,559,667	8,495	21,613	235,921	83,593	4,907	229,966	8,292	41,737	2,194,191
Conover	3,970,821	66,269	-	1,657,416	178,792	34,577	672,876	15,029	254,002	6,849,783
Hickory*	22,066,777	1,637,218	1,012,157	8,482,813	196,495	175,817	2,664,489	81,723	1,276,798	37,594,288
Long View*	1,343,606	8,923	-	1,018,479	-	18,549	194,335	7,023	155,244	2,746,160
Maiden*	1,408,101	20,419	-	725,175	-	15,124	290,729	7,089	118,680	2,585,317
Newton	4,033,309	81,692	-	2,840,163	-	59,082	707,527	18,221	425,414	8,165,408
Chatham										
Cary**	See Wake County									
Goldston	24,851	286	-	71,979	-	1,545	15,195	223	14,027	128,107
Pittsboro	994,372	-	-	505,280	-	10,854	124,111	6,550	89,910	1,731,077
Siler City	1,894,051	80,709	-	1,665,552	-	35,865	399,658	6,349	235,573	4,317,757
Cherokee										
Andrews	451,487	4,366	-	529,354	-	8,549	74,450	1,133	62,271	1,131,610
Murphy	734,402	11,278	-	453,172	-	1,950	64,927	1,916	61,519	1,329,164
Chowan										
Edenton	1,304,865	92,301	-	579,003	12,925	22,819	294,053	5,361	152,351	2,463,678
Clay										
Hayesville	86,477	-	-	39,806	-	-	51,319	3,477	15,584	196,664
Cleveland										
Belwood	-	-	-	-	-	-	22,123	728	-	22,851
Boiling Springs	686,544	1,671	-	295,579	-	-	130,196	5,606	127,559	1,247,154
Casar	5,688	-	-	2,571	219	-	25,714	-	-	34,191
Earl	16,392	-	-	7,683	-	-	9,922	456	6,914	41,368
Fallston	17,288	3,977	-	7,336	194	-	30,081	723	20,592	80,190
Grover	126,356	1,185	-	55,107	5,839	-	43,717	477	25,247	257,928
Kings Mountain*	2,574,449	54,203	56,329	990,413	-	47,925	606,809	8,269	333,414	4,671,810
Kingstown	74,304	-	-	33,894	-	-	14,678	595	18,846	142,317
Lattimore	26,075	-	-	12,049	-	-	10,948	-	13,279	62,351
Lawndale	51,617	3,964	-	23,657	13,766	-	55,967	708	21,333	171,012
Moorestown	-	-	-	-	-	-	35,335	226	-	35,561
Patterson Springs	-	-	-	-	-	-	13,072	395	-	13,467
Polkville	12,499	-	-	5,421	332	-	28,451	350	14,070	61,122
Shelby	6,388,392	184,241	103,621	2,933,457	-	94,331	1,204,891	35,516	676,467	11,620,917
Waco	14,854	1,430	-	6,803	-	-	12,523	-	13,957	49,568

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Columbus										
Boardman	2,356	-	-	32,771	-	-	951	-	4,458	40,536
Bolton	94,664	5	-	80,560	-	2,192	15,819	143	29,349	222,732
Brunswick	75,228	3,896	-	175,614	-	4,794	15,262	618	26,389	301,802
Cerro Gordo	15,830	-	-	40,156	-	-	10,512	29	8,848	75,375
Chadbourn	463,855	6,106	-	351,122	-	9,562	81,948	2,544	75,701	990,837
Fair Bluff	264,438	-	-	201,695	-	5,490	38,263	876	49,933	560,694
Lake Waccamaw	433,830	2,416	-	219,713	-	5,951	55,341	951	45,516	763,718
Sandyfield	35,547	-	-	56,876	-	-	6,132	247	12,095	110,896
Tabor City	846,342	6,878	-	426,709	-	11,622	113,818	1,912	91,583	1,498,865
Whiteville	1,876,491	78,393	-	846,773	54,967	23,054	344,814	9,811	174,715	3,409,019
Craven										
Bridgeton	143,405	3,557	-	74,955	-	1,383	24,157	468	14,359	262,284
Cove City	19,277	188	-	10,221	-	1,853	21,251	-	14,218	67,007
Dover	34,213	-	-	21,575	-	1,979	16,509	-	14,784	89,060
Havelock	3,192,195	32,766	-	1,412,105	-	101,495	786,571	22,886	581,893	6,129,912
New Bern	9,867,086	601,419	-	4,831,912	-	110,389	1,614,321	46,611	784,016	17,855,753
River Bend	521,483	41,941	-	267,213	-	13,321	84,353	9,555	95,154	1,033,021
Trent Woods	1,169,709	25,924	-	599,495	-	19,010	60,682	4,768	118,288	1,997,875
Vanceboro	193,585	6,139	-	97,061	-	3,990	48,857	755	33,367	383,754
Cumberland										
Falcon*	19,111	-	-	58,944	-	1,505	16,374	482	11,733	108,148
Fayetteville	52,358,327	3,292,111	-	29,010,623	-	788,290	5,584,908	382,402	5,108,262	96,524,924
Godwin	8,998	-	-	20,830	-	529	6,699	-	4,350	41,406
Hope Mills	3,053,850	-	-	2,207,944	-	56,131	380,637	31,380	375,457	6,105,399
Linden	13,794	-	-	24,603	-	628	7,914	370	5,506	52,814
Spring Lake	2,046,910	92,611	-	1,460,871	-	37,085	283,847	13,564	232,514	4,167,402
Stedman	130,325	13,726	-	120,578	-	-	28,877	4,802	24,722	323,031
Wade	46,146	-	-	95,283	-	2,436	19,017	4,031	16,800	183,713
Currituck	No incorporated towns									
Dare										
Duck	1,892,612	-	-	687,042	-	2,354	149,601	6,625	11,791	2,750,026
Kill Devil Hills	5,095,675	112,270	-	1,832,263	-	30,547	356,751	38,458	257,732	7,723,696
Kitty Hawk	2,529,506	-	-	921,728	-	15,698	191,169	20,857	114,172	3,793,130
Manteo	1,397,312	18,799	-	493,769	-	5,106	104,145	12,031	28,473	2,059,635
Nags Head	4,471,680	39,506	-	1,634,085	-	14,121	293,464	33,031	132,433	6,618,321
Southern Shores	1,458,454	9,718	-	535,670	-	11,803	132,271	19,084	121,851	2,288,850

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Forsyth										
Bethania	90,644	3,014	-	29,097	-	1,669	10,765	6,835	8,857	150,881
Clemmons	1,671,031	184,070	-	531,620	-	77,876	618,720	38,145	512,646	3,634,107
High Point**	See Guilford County									
Kernersville*	11,561,983	329,386	-	3,806,544	704,344	96,145	958,507	44,382	631,756	18,133,047
King**	See Stokes County									
Lewisville	1,931,017	131,634	-	695,811	-	58,075	342,336	28,124	384,026	3,571,023
Rural Hall	741,334	22,349	-	269,745	-	11,511	140,964	4,010	80,980	1,270,894
Tobaccoville*	82,188	-	-	28,891	819	11,219	67,032	2,484	56,973	249,606
Walkertown	704,929	65,961	-	238,118	-	20,631	225,326	7,184	130,952	1,393,101
Winston-Salem	85,599,973	9,661,448	-	29,684,322	2,051,017	899,502	10,402,083	381,692	6,014,750	144,694,787
Franklin										
Bunn	150,819	2,616	-	53,423	-	1,735	19,331	277	13,275	241,476
Centerville	-	-	-	-	-	471	3,433	-	-	3,904
Franklinton	665,711	20,420	-	236,984	-	10,773	71,603	3,002	76,811	1,085,303
Louisburg	1,111,007	13,009	-	424,498	-	16,467	213,389	4,226	109,541	1,892,137
Youngsville	548,502	33,041	-	187,819	-	4,541	55,394	1,579	33,499	864,377
Wake Forest**	See Wake County									
Gaston										
Belmont	3,735,192	86,792	-	1,112,675	340	41,360	578,870	20,246	280,472	5,855,946
Bessemer City	1,099,760	19,857	-	406,462	32,315	24,229	317,320	7,457	182,083	2,089,484
Cherryville	1,419,051	65,109	-	511,930	-	25,137	253,345	8,178	197,908	2,480,658
Cramerton	1,407,962	24,892	-	475,862	-	7,841	126,967	8,932	95,512	2,147,969
Dallas	649,105	-	-	205,722	-	16,575	163,600	2,713	114,584	1,152,300
Gastonia	24,094,926	781,749	376,567	8,636,477	-	317,568	3,318,899	101,359	2,135,382	39,762,927
High Shoals*	116,459	-	-	41,922	10,023	-	15,174	3,562	21,098	208,238
Kings Mountain**	See Cleveland County									
Lowell	814,195	26,590	-	289,924	41,743	12,029	103,764	4,274	79,748	1,372,267
McAdenville	198,342	4,876	-	61,032	253	-	196,340	903	16,949	478,695
Mount Holly	4,419,383	102,449	-	1,251,564	183,341	44,441	595,255	16,768	315,543	6,928,745
Ranlo	537,415	16,775	-	175,484	24,844	-	128,036	3,243	87,074	972,871
Spencer Mountain	4,504	-	-	1,777	1,404	-	1,818	-	1,587	11,091
Stanley	1,071,376	13,491	-	378,977	-	-	171,419	2,184	98,965	1,736,412
Gates										
Gatesville	42,596	25	-	50,838	-	1,301	16,292	-	10,378	121,431
Graham										
Lake Santeetlah	86,535	-	-	33,468	-	-	1,656	-	-	121,659
Robbinsville	258,245	2,022	-	99,003	39,223	-	51,434	137	22,181	472,245

TABLE 65. -Continued

	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommuni- cations taxes [\$]	Telecommuni- cations and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Municipalities										
Granville										
Creedmoor	1,569,822	88,000	-	490,775	-	12,038	192,147	11,109	92,334	2,456,225
Oxford	2,403,071	140,040	-	1,585,340	-	38,693	315,834	13,782	256,483	4,753,243
Stem	59,330	3,515	-	43,648	-	1,066	10,409	170	8,965	127,103
Stovall	73,550	-	-	71,466	-	1,744	10,322	278	14,551	171,911
Greene										
Hookerton	71,372	1,078	-	34,243	-	2,187	22,797	3,314	16,044	151,035
Snow Hill	318,857	12,566	-	154,907	-	7,216	79,456	4,075	52,645	629,722
Walstonburg	46,918	617	-	21,649	-	1,044	1,829	3,171	8,667	83,895
Guilford										
Archdale**	See Randolph County									
Burlington**	See Alamance County									
Gibsonville**	See Alamance County									
Greensboro	134,153,950	6,944,443	3,439,155	39,807,971	344,184	1,072,401	13,197,292	508,237	6,960,155	206,427,788
High Point*	52,526,359	2,077,652	1,764,164	15,798,331	463,104	413,176	4,366,879	169,126	2,806,293	80,385,085
Jamestown	1,332,255	79,210	-	433,613	-	14,844	250,939	14,048	101,534	2,226,442
Kernersville**	See Forsyth County									
Oak Ridge	549,666	-	-	161,523	1,210	20,294	156,447	8,558	-	897,698
Pleasant Garden	166,580	-	-	44,954	1,430	22,639	141,267	6,476	-	383,346
Sedalia	77,987	-	-	25,214	187	2,892	16,561	461	12,311	135,613
Stokesdale	-	-	-	-	991	16,010	151,013	4,806	-	172,820
Summerfield	438,158	65,499	-	187,731	2,129	33,303	231,943	12,728	-	971,491
Whitsett	-	-	-	-	208	3,244	59,168	517	-	63,138
Halifax										
Enfield	483,847	24,840	-	190,372	-	10,515	70,470	5,707	78,909	864,660
Halifax	58,499	180	-	25,964	-	1,523	16,403	585	13,594	116,748
Hobgood	46,172	188	-	19,263	-	1,771	13,883	187	17,350	98,813
Littleton	203,476	15,920	-	84,750	1,573	3,068	30,807	2,398	26,458	368,450
Roanoke Rapids	5,017,200	330,791	71,279	2,604,242	-	75,557	850,149	36,227	527,516	9,512,961
Scotland Neck	441,018	20,663	-	173,325	2,854	10,185	104,732	3,927	157,101	913,805
Weldon	461,554	28,826	-	189,839	-	6,041	75,168	2,935	47,553	811,916
Harnett										
Angier	1,056,217	57,543	-	491,946	-	17,813	123,566	6,729	125,185	1,878,999
Broadway**	See Lee County									
Coats	495,199	10,470	-	247,170	-	9,051	60,135	3,677	70,514	896,216
Dunn	3,271,827	153,940	-	1,424,039	-	44,356	482,192	17,688	329,474	5,723,516
Erwin	938,408	17,875	-	535,376	3,043	21,407	128,636	3,082	160,083	1,807,911
Lillington	1,089,006	39,717	-	529,325	-	13,696	170,437	5,707	95,482	1,943,370

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Haywood										
Canton	2,275,918	59,355	-	963,948	106,177	18,630	596,201	12,088	144,906	4,177,223
Clyde	301,568	283	-	316,688	-	-	72,529	5,772	43,110	739,949
Maggie Valley	1,230,252	39,160	-	276,847	-	5,414	88,164	8,059	30,653	1,678,548
Waynesville	4,131,375	136,593	-	2,244,670	-	43,474	581,060	23,863	355,250	7,516,284
Henderson										
Flat Rock	586,369	27,534	-	667,708	-	13,349	146,067	7,818	-	1,448,844
Fletcher	1,978,300	13,079	-	1,191,789	-	23,642	411,125	8,591	150,469	3,776,996
Hendersonville	5,534,168	219,700	-	2,794,588	-	55,295	790,947	24,028	383,053	9,801,778
Laurel Park	984,046	15,609	-	493,776	-	9,788	66,617	5,412	103,026	1,678,274
Mills River	499,569	-	-	1,401,405	-	-	328,207	4,430	-	2,233,611
Saluda**	See Polk County									
Hertford										
Ahoskie	1,488,174	129,447	-	669,567	-	20,289	206,540	6,258	154,240	2,674,515
Cofield	92,938	2,335	-	43,148	26,046	1,500	20,399	-	10,228	196,592
Como	12,388	85	-	5,790	-	330	4,083	53	-	22,728
Harrellsville	20,185	-	-	9,380	-	447	3,560	71	3,151	36,795
Murfreesboro	728,314	42,182	-	332,601	-	10,678	93,460	3,933	79,487	1,290,655
Winton	161,959	9,834	-	76,083	9,672	4,302	25,165	919	31,187	319,121
Hoke										
Raeford	1,412,064	32,878	-	642,793	123,463	17,144	300,825	6,083	135,910	2,671,160
Red Springs**	See Robeson County									
Hyde	No incorporated towns									
Iredell										
Davidson**	See Mecklenburg County									
Harmony	29,427	-	-	139,535	-	2,570	26,057	540	17,367	215,497
Love Valley	15,109	-	-	12,227	-	224	869	36	6,997	35,463
Mooreville	19,157,088	159,362	549,505	5,586,256	-	104,579	1,417,820	27,909	697,366	27,699,885
Statesville	9,324,319	539,725	618,634	6,181,918	61,401	114,762	1,569,827	29,229	811,401	19,251,216
Troutman	826,758	-	-	414,316	-	7,626	112,369	12,316	60,909	1,434,295
Jackson										
Dillsboro	85,834	2,240	-	40,383	-	1,068	11,136	3,509	7,325	151,495
Forest Hills	24,145	-	-	12,268	-	-	5,337	244	10,813	52,806
Highlands**	See Macon County									
Sylva	1,137,994	34,695	-	554,651	-	11,288	209,321	2,925	74,401	2,025,276
Webster	29,065	-	-	12,531	-	-	7,606	412	12,945	62,560

TABLE 65. -Continued

	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommuni- cations taxes [\$]	Telecommuni- cations and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Municipalities										
Johnston										
Benson	1,156,566	15,743	-	435,379	-	15,273	321,679	3,767	109,971	2,058,378
Clayton	5,166,774	185,578	-	2,098,082	-	52,346	477,617	29,561	363,656	8,373,614
Four Oaks	344,259	8,338	-	148,503	-	8,233	65,587	1,313	62,052	638,285
Kenly*	627,571	-	-	265,901	-	8,387	58,258	1,043	59,535	1,020,694
Micro	87,085	1,491	-	34,564	-	2,300	15,612	198	15,700	156,950
Pine Level	326,426	11,304	-	135,435	-	7,971	38,487	1,192	55,514	576,329
Princeton	261,744	1,074	-	111,196	-	5,427	49,021	-	40,160	468,622
Selma	1,511,196	17,643	62,340	597,705	37,145	30,913	268,842	8,974	200,487	2,735,245
Smithfield	4,918,983	106,857	43,189	2,122,631	-	55,002	716,174	22,645	376,390	8,361,871
Wilson's Mills	272,513	-	-	56,336	-	7,058	15,562	1,126	38,554	391,149
Zebulon**	See Wake County									
Jones										
Maysville	189,392	-	-	58,819	-	4,487	30,333	1,479	36,531	321,041
Pollocksville	59,966	2,152	-	20,361	-	1,175	13,645	389	11,548	109,236
Trenton	54,595	-	-	22,322	-	1,071	20,527	171	9,173	107,859
Lee										
Broadway*	321,721	-	-	204,714	-	4,787	44,818	1,026	37,734	614,800
Sanford	10,738,991	167,898	-	4,909,937	-	58,482	1,322,909	33,004	801,584	18,032,804
Lenoir										
Grifton**	See Pitt County									
Kinston	7,295,557	235,593	164,464	3,166,463	-	104,236	1,615,171	35,397	715,558	13,332,439
La Grange	565,988	4,873	-	242,223	-	12,688	104,071	8,722	100,110	1,038,674
Pink Hill	179,342	3,871	-	73,117	4,208	2,490	33,315	182	22,061	318,585
Lincoln										
Lincolnton	3,984,187	49,123	55,026	2,362,023	72,278	47,817	875,356	12,711	338,602	7,797,122
Maiden**	See Catawba County									
Macon										
Franklin	1,501,817	53,897	-	640,729	-	16,841	297,400	5,572	129,168	2,645,425
Highlands*	2,205,877	42,160	-	802,249	-	4,311	60,652	9,506	51,813	3,176,568
Madison										
Hot Springs	148,605	-	-	114,310	-	2,982	24,826	476	27,141	318,339
Mars Hill	453,277	2,230	-	329,604	-	-	95,876	1,262	59,884	942,134
Marshall	353,532	-	-	146,764	-	-	89,344	604	23,973	614,217
Martin										
Bear Grass	9,777	-	-	4,107	-	289	4,126	47	2,999	21,345
Everetts	28,860	1,662	-	11,569	-	800	6,904	-	6,450	56,245
Hamilton	68,305	-	-	28,482	-	2,205	165,651	305	17,281	282,229
Hassell	5,707	-	-	2,315	-	321	4,906	-	4,439	17,688
Jamesville	100,713	2,211	-	45,710	-	2,124	22,025	442	17,228	190,453
Oak City	65,630	-	-	26,546	-	1,636	11,663	453	16,064	121,992
Parmele	50,428	-	-	19,299	-	1,252	6,229	-	10,281	87,488
Robersonville	398,037	20,430	-	163,448	8,116	7,415	81,224	3	65,777	744,450
Williamston	2,078,434	73,752	-	852,873	13,753	26,213	245,324	11,969	189,237	3,491,555

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
McDowell										
Marion	1,701,407	21,810	-	1,439,977	-	30,127	547,993	10,909	200,274	3,952,497
Old Fort	420,265	3,253	-	212,304	107,421	-	120,103	1,431	34,937	899,713
Mecklenburg										
Charlotte	310,774,298	37,215,625	-	77,818,953	-	2,890,890	31,150,766	1,251,393	18,182,508	479,284,434
Cornelius	9,342,316	-	-	2,285,821	-	77,403	733,503	40,465	516,506	12,996,014
Davidson*	3,704,945	89,483	-	978,715	-	37,791	395,174	27,458	250,844	5,484,410
Huntersville	11,820,210	278,169	-	2,969,544	-	145,524	1,256,803	78,243	923,958	17,472,452
Matthews	8,465,703	-	-	2,236,973	-	114,943	1,261,096	36,659	727,017	12,842,391
Mint Hill*	4,714,801	-	-	1,213,563	-	84,957	502,809	36,620	575,130	7,127,879
Pineville	3,563,032	354,806	-	935,477	-	30,561	563,065	7,359	177,483	5,631,783
Stallings**	See Union County									
Weddington**	See Union County									
Mitchell										
Bakersville	94,515	4,171	-	56,504	-	-	36,115	766	13,327	205,398
Spruce Pine	685,297	35,215	-	406,914	-	-	249,247	4,071	86,649	1,467,393
Montgomery										
Biscoe	544,024	4,419	-	294,431	-	7,917	180,055	1,263	58,243	1,090,351
Candor	275,605	3,789	-	141,173	-	3,773	96,938	547	31,304	553,130
Mount Gilead	376,283	90	-	234,296	1,857	6,308	78,832	1,793	47,152	746,611
Star	225,524	2,095	-	136,295	79,493	3,665	21,351	581	33,592	502,596
Troy	794,066	16,226	-	686,893	-	18,428	211,229	1,921	121,963	1,850,727
Moore										
Aberdeen	2,044,052	83,846	-	936,045	11,761	19,042	286,380	13,651	151,163	3,545,940
Cameron	88,248	55	-	64,069	-	1,288	10,594	205	9,720	174,179
Carthage	627,600	26,076	-	487,606	-	9,837	78,334	2,428	75,969	1,307,850
Foxtire Village	241,636	9,554	-	115,976	-	2,363	21,714	2,711	32,029	425,984
Pinebluff	324,100	24,626	-	280,218	-	5,762	48,289	2,820	54,510	740,324
Pinehurst	6,777,166	217,474	-	2,452,690	-	49,824	554,498	41,668	425,933	10,519,253
Robbins	328,732	3,487	-	282,004	1,466	5,706	42,455	245	41,625	705,719
Southern Pines	5,736,285	185,194	-	2,632,066	40,945	53,294	599,815	29,131	400,518	9,677,248
Taylortown	266,881	-	-	208,526	-	4,220	22,514	673	27,813	530,628
Vass	236,176	6,050	-	175,245	-	3,543	34,851	1,279	32,155	489,299
Whispering Pines	1,018,332	30,060	-	517,800	-	10,488	78,983	5,853	98,342	1,759,859

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Pamlico										
Alliance	-	-	-	-	-	3,543	23,489	521	-	27,553
Arapahoe	6,319	-	-	2,056	533	1,957	21,407	383	-	32,655
Bayboro	76,421	-	-	26,664	-	3,339	41,669	923	24,664	173,680
Grantsboro	17,701	-	-	6,116	658	3,732	15,753	329	-	44,290
Mesic	24,522	-	-	7,215	-	1,121	6,653	143	7,922	47,575
Minnesott Beach	87,006	2,781	-	28,731	-	1,414	6,007	3,554	16,287	145,781
Oriental	282,703	10,256	23,969	95,618	-	3,949	37,528	2,198	40,850	497,070
Stonewall	19,583	-	-	6,583	-	1,283	8,857	-	8,956	45,262
Vandemere	32,093	-	-	11,566	-	1,283	11,139	165	14,586	70,832
Pasquotank										
Elizabeth City*	4,973,283	384,036	-	2,935,423	-	85,273	897,790	28,565	533,243	9,837,614
Pender										
Atkinson	41,138	-	-	51,749	-	1,116	15,148	178	12,585	121,914
Burgaw	985,067	28,670	-	758,028	-	16,362	148,430	4,096	112,240	2,052,893
Saint Helena	11,840	-	-	92,768	-	2,006	6,909	342	11,970	125,836
Surf City*	3,341,969	76,931	288,903	330,736	-	7,316	116,953	11,098	62,380	4,236,285
Topsail Beach	1,315,538	36,206	233,018	111,508	-	2,418	38,163	5,452	19,187	1,761,490
Wallace**	See Duplin County									
Watha	2,822	-	-	35,144	-	759	3,457	178	4,460	46,821
Perquimans										
Hertford	406,355	33,111	-	391,751	-	9,611	84,674	2,943	64,657	993,103
Winfall	116,120	7,266	-	107,241	-	2,630	19,952	-	20,605	273,814
Person										
Roxboro	4,016,494	195,864	-	1,351,909	-	39,922	632,867	15,200	260,431	6,512,686
Pitt										
Ayden	945,885	56,180	-	932,398	-	21,812	326,812	6,808	158,918	2,448,813
Bethel	333,435	-	-	343,762	-	7,980	52,301	8,502	60,835	806,816
Falkland	14,846	175	-	22,157	-	515	2,684	-	2,664	43,042
Farmville	1,430,786	60,850	-	898,885	-	20,836	351,597	9,663	151,990	2,924,606
Fountain	120,782	378	-	106,899	-	2,485	6,655	133	18,853	256,184
Greenville	23,980,556	2,076,397	-	13,367,350	-	311,689	4,389,335	140,258	1,948,928	46,214,513
Grifton*	462,684	15,657	-	438,952	-	10,745	76,626	873	79,338	1,084,875
Grimesland	63,332	-	-	85,902	-	1,993	28,831	590	14,447	195,095
Simpson	85,963	3,437	-	91,653	-	2,128	5,028	339	15,531	204,080
Winterville	2,411,974	91,908	-	1,463,747	-	34,787	151,018	11,627	240,615	4,405,677

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Polk										
Columbus	399,141	19,263	24,204	201,245	-	4,790	59,633	1,827	36,328	746,430
Saluda*	391,658	3,160	-	109,303	15,247	2,572	35,572	1,914	29,301	588,727
Tryon	839,442	19,029	-	337,222	33,374	8,003	96,323	3,785	74,905	1,412,082
Randolph										
Archdale*	2,218,726	117,121	-	1,627,419	-	42,542	417,930	20,969	293,996	4,738,702
Asheboro	10,215,167	430,506	-	4,069,325	131,024	-	1,710,485	31,268	679,297	17,267,072
Franklinville	117,647	-	-	236,656	-	-	19,061	615	40,723	414,701
High Point**	See Guilford County									
Liberty	842,037	31,248	-	487,014	-	12,557	135,741	2,870	100,701	1,612,169
Ramseur	622,402	2,519	-	300,360	14,404	-	67,134	2,082	56,360	1,065,261
Randleman	1,732,927	43,766	-	716,420	-	18,550	294,190	5,031	128,402	2,939,286
Seagrove	96,926	485	-	44,244	3,607	-	18,560	182	22,180	186,183
Staley	24,134	-	-	62,963	-	-	23,195	259	14,092	124,643
Thomasville**	See Davidson County									
Trinity	426,707	41,245	-	1,206,974	-	-	218,440	12,796	164,371	2,070,533
Richmond										
Dobbins Heights	80,825	-	-	168,782	-	4,058	15,624	1,022	35,190	305,501
Ellerbe	168,187	-	-	186,101	-	4,446	59,737	1,498	40,329	460,297
Hamlet	1,628,542	84,965	-	1,097,431	-	26,384	261,522	19,942	204,205	3,322,991
Hoffman	29,501	-	-	123,800	-	2,970	12,656	658	32,596	202,182
Norman	-	-	-	13,936	-	332	4,300	-	-	18,567
Rockingham	2,571,930	144,285	-	1,779,356	-	42,855	814,566	20,442	300,116	5,673,550
Robeson										
Fairmont	704,513	53,278	-	515,533	-	12,345	99,471	6,375	100,278	1,491,793
Lumber Bridge	17,588	-	-	22,644	-	-	9,751	3,402	5,160	58,545
Lumberton	8,351,883	431,219	447,591	4,261,977	-	102,208	1,190,680	38,600	720,937	15,545,095
Marietta	-	-	-	30,426	-	-	2,821	116	-	33,363
Maxton*	697,112	4,423	-	480,986	-	11,441	164,615	2,234	88,419	1,449,230
McDonald	1,573	-	-	23,541	-	-	2,927	90	4,295	32,427
Orrum	-	-	-	14,576	-	-	6,062	55	-	20,693
Parkton	118,146	-	-	101,761	-	-	18,148	1,099	21,610	260,764
Pembroke	764,773	62,738	-	512,836	-	12,309	165,077	1,963	90,304	1,609,999
Proctorville	10,428	-	-	24,484	-	-	4,411	94	5,757	45,174
Raynham	3,897	-	-	15,948	-	-	2,415	-	3,441	25,700
Red Springs*	1,001,796	38,920	-	653,736	-	15,675	128,695	8,304	113,705	1,960,832
Rennert	7,149	-	-	64,445	-	-	6,055	-	11,347	88,996
Rowland	349,746	2,841	25,342	218,666	-	5,242	39,892	583	47,744	690,055
St Pauls	621,671	30,151	-	438,425	-	10,551	83,253	1,683	-	1,185,734

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Rockingham										
Eden	4,764,785	43,062	45,173	2,696,650	-	71,273	747,560	29,859	523,540	8,921,902
Madison	1,650,561	22,031	-	379,908	91,864	10,036	170,807	7,590	78,364	2,411,160
Mayodan	843,779	12,438	-	415,544	8,039	10,959	330,375	7,581	80,978	1,709,692
Reidsville	6,403,660	50,079	29,779	2,497,544	127,548	66,076	1,067,322	26,218	482,192	10,750,418
Stoneville	434,157	1,623	-	167,838	20,547	4,401	21,910	3,888	35,147	689,511
Wentworth	-	-	-	492,171	-	12,942	81,864	2,079	-	589,057
Rowan										
China Grove	1,040,889	-	-	706,117	-	19,064	211,429	7,810	124,442	2,109,751
Cleveland	285,738	-	-	136,720	92,447	3,692	229,801	4,185	30,458	783,040
East Spencer	578,777	7,965	-	285,032	-	7,682	82,796	907	62,493	1,025,652
Faith	216,910	7,781	-	117,680	-	3,177	33,570	4,508	25,029	408,655
Granite Quarry	594,983	26,477	-	376,807	-	10,176	74,505	7,275	73,098	1,163,322
Kannapolis**	See Cabarrus County									
Landis	605,311	-	-	508,212	-	13,719	199,276	2,181	100,517	1,429,217
Rockwell	339,542	21,105	-	335,125	-	9,042	96,229	6,115	63,423	870,581
Salisbury	15,008,016	537,980	-	4,888,126	630,549	132,122	1,992,265	47,016	932,401	24,168,475
Spencer	1,078,337	14,325	-	567,724	-	15,336	127,394	2,011	115,479	1,920,606
Rutherford										
Bostic	33,893	959	-	15,662	-	-	32,573	336	11,765	95,187
Chimney Rock	50,531	-	-	23,743	-	-	13,830	218	-	88,322
Ellenboro	56,438	1,030	-	22,485	-	-	53,378	173	20,077	153,580
Forest City	1,539,929	81,336	-	750,717	35,040	32,909	366,948	7,773	259,017	3,073,670
Lake Lure	1,471,942	20,103	-	684,103	-	4,817	102,975	4,956	67,967	2,356,863
Ruth	59,527	-	-	27,659	8,892	-	13,201	-	13,226	122,506
Rutherfordton	1,427,665	93,131	-	688,567	-	18,757	326,250	6,732	147,327	2,708,429
Spindale	987,593	1,710	-	521,452	80,058	17,695	206,020	1,910	149,678	1,966,116
Sampson										
Autryville	39,616	2,975	-	38,491	-	-	10,617	422	11,488	103,610
Clinton	2,628,490	72,879	-	1,655,340	23,327	39,430	662,169	14,584	279,741	5,375,961
Faison**	See Duplin County									
Garland	168,038	5,687	-	150,877	-	3,597	31,679	777	36,927	397,582
Harrells*	11,097	-	-	39,546	-	-	11,394	151	6,972	69,159
Newton Grove	177,602	6,900	-	118,895	-	2,833	34,488	452	22,820	363,990
Roseboro	427,005	21,522	-	262,908	-	6,299	62,288	11,214	50,579	841,814
Salemburg	73,156	6,901	-	90,004	-	-	28,984	10,185	19,684	228,914
Turkey	19,532	-	-	50,846	-	-	9,338	6,392	10,144	96,252

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Scotland										
East Laurinburg	-	-	-	-	-	1,310	25,652	1,934	11,215	40,112
Gibson	104,304	273	-	41,153	-	2,616	20,843	3,885	20,487	193,562
Laurinburg	2,939,774	28,784	-	1,103,851	-	72,195	829,272	50,062	514,976	5,538,914
Maxton**	See Robeson County									
Wagram	147,577	3,812	-	57,384	-	3,525	26,428	-	30,632	269,357
Stanly										
Albemarle	5,533,783	210,288	-	2,792,419	-	71,924	905,551	23,973	562,364	10,100,303
Badin	254,881	-	-	346,203	-	-	49,936	1,795	61,541	714,355
Locust*	794,741	16,380	-	481,733	-	-	86,381	3,265	94,511	1,477,012
Misenhimer	25,202	-	-	120,210	-	-	24,945	-	15,503	185,859
New London	133,893	6,190	-	106,679	-	-	119,091	1,095	19,350	386,299
Norwood	866,139	1,723	-	504,518	-	12,914	103,354	5,030	94,466	1,588,143
Oakboro	570,423	12,047	-	203,628	-	-	93,331	1,866	59,823	941,118
Red Cross	78,704	-	-	135,699	-	-	26,227	555	-	241,185
Richfield	95,447	5,267	-	90,260	-	2,297	37,733	851	25,932	257,786
Stanfield*	418,979	-	-	224,932	-	5,770	54,551	1,363	44,105	749,700
Stokes										
Danbury	23,676	-	-	9,782	-	480	13,341	155	6,231	53,665
King*	1,846,512	40,827	-	737,661	-	27,840	275,067	10,493	202,533	3,140,932
Tobaccoville**	See Forsyth County									
Walnut Cove	386,359	6,983	-	169,364	-	7,040	66,481	2,072	53,431	691,730
Surry										
Dobson	410,385	11,069	-	359,048	-	6,764	89,921	4,835	47,938	929,960
Elkin*	1,933,846	-	-	1,001,884	101,610	18,866	311,010	5,454	142,409	3,515,079
Mount Airy	5,075,942	90,268	228,918	2,059,300	385,472	38,766	605,005	14,326	280,325	8,778,321
Pilot Mountain	670,168	631	-	310,400	21,836	5,800	59,674	-	43,708	1,112,218
Swain										
Bryson City	422,244	7,932	-	326,519	-	6,606	88,494	3,947	52,050	907,792
Transylvania										
Brevard	3,148,697	21,009	-	1,172,303	-	30,858	346,568	8,289	220,678	4,948,402
Rosman	69,616	1,023	-	26,483	-	2,580	24,009	517	15,097	139,326
Tyrrell										
Columbia	160,944	8,954	-	45,387	708	3,805	35,472	4,887	26,641	286,798

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Union										
Fairview	61,228	-	-	23,264	-	-	144,951	1,966	-	231,409
Hemby Bridge	26,258	13,304	-	10,374	-	-	46,693	3,347	-	99,977
Indian Trail	2,195,669	68,692	-	604,377	-	98,855	830,627	36,966	509,706	4,344,891
Lake Park	523,759	17,725	-	196,159	-	-	69,901	3,302	88,766	899,612
Marshville	562,566	1,967	-	225,542	-	12,390	149,282	2,781	82,399	1,036,927
Marvin	274,188	-	-	91,148	-	10,868	94,265	5,167	54,430	530,066
Mineral Springs	57,483	12,395	-	21,472	-	-	147,959	2,512	-	241,821
Mint Hill**	See Mecklenburg County									
Monroe	13,489,200	689,291	311,496	4,767,674	-	146,653	1,847,787	42,795	998,606	22,293,502
Stallings	2,629,246	172,587	-	968,703	-	42,965	300,373	22,041	255,250	4,391,165
Unionville	73,245	29,898	-	27,787	3,857	-	212,245	5,824	-	352,857
Waxhaw	1,926,451	44,555	-	568,403	-	15,626	240,095	10,312	108,753	2,914,194
Weddington*	347,171	74,459	-	133,061	-	38,236	193,973	16,162	-	803,062
Wesley Chapel	111,266	55,167	-	39,771	-	19,407	146,507	10,154	-	382,272
Wingate	429,018	24,515	-	154,307	-	16,628	88,777	4,332	101,909	819,486
Vance										
Henderson	5,048,771	336,005	-	2,455,386	-	73,988	672,310	24,603	512,246	9,123,309
Kittrell	4,715	-	-	2,243	-	628	7,417	67	5,708	20,778
Middleburg	11,830	-	-	5,882	-	755	6,706	-	7,875	33,048
Wake										
Angier**	See Harnett County									
Apex	11,050,700	471,191	-	5,268,757	-	122,979	1,153,198	54,884	792,726	18,914,436
Cary*	54,664,526	3,727,331	-	22,473,061	-	525,287	4,718,990	247,066	3,272,482	89,628,743
Durham**	See Durham County									
Fuquay-Varina	6,087,692	147,371	-	2,297,546	-	55,174	563,781	25,312	377,935	9,554,811
Garner	12,335,734	315,890	-	4,326,959	-	101,249	1,067,057	40,029	664,033	18,850,952
Holly Springs	7,980,471	264,673	-	2,886,785	-	68,671	472,117	31,411	473,955	12,178,084
Knightdale	3,158,324	123,332	-	1,348,344	-	31,392	240,318	20,185	219,573	5,141,468
Morrisville*	9,505,758	257,598	-	2,478,388	-	57,972	640,555	63,364	329,399	13,333,035
Raleigh*	144,557,319	14,163,703	-	65,714,819	-	1,530,373	17,993,871	757,272	9,288,777	254,006,134
Rolesville	885,860	37,820	-	306,459	-	7,874	69,900	4,107	58,623	1,370,642
Wake Forest*	10,891,352	348,256	-	3,750,055	-	89,435	814,250	54,499	541,496	16,489,343
Wendell	1,636,342	8,306	-	976,103	-	22,843	165,874	19,690	153,138	2,982,296
Zebulon*	2,697,377	45,676	-	895,146	430,497	20,813	344,801	15,185	132,577	4,582,072
Warren										
Macon	12,518	-	-	19,177	-	488	4,437	78	4,501	41,199
Norlina	196,310	-	-	194,024	-	4,957	34,482	1,058	41,127	471,958
Warrenton	370,536	17,874	-	138,128	-	3,525	47,179	3,057	28,137	608,436

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Washington										
Creswell	51,350	1,550	-	23,073	-	1,179	16,566	3,313	9,278	106,309
Plymouth	932,842	10,105	-	389,490	-	17,998	146,978	4,075	126,804	1,628,291
Roper	130,930	7,943	-	56,142	-	2,842	24,164	7,505	22,882	252,409
Watauga										
Beech Mountain*	2,809,826	57,363	260,171	101,410	38,780	1,627	112,420	7,202	113,697	3,502,496
Blowing Rock*	2,938,451	66,405	736,330	396,740	448	6,448	233,951	16,460	84,700	4,479,933
Boone	4,752,818	109,493	495,600	3,992,169	-	63,858	849,775	27,984	392,633	10,684,330
Seven Devils*	704,235	740	31,517	39,393	7,876	628	15,759	1,990	26,912	829,050
Wayne										
Eureka	46,523	955	-	27,772	-	290	9,456	172	7,555	92,724
Fremont	313,182	6,043	-	152,891	12,963	6,457	57,056	1,556	51,371	601,519
Goldsboro	12,457,459	508,967	455,172	5,965,298	-	172,549	1,997,527	59,091	1,133,928	22,749,991
Mount Olive*	1,174,112	36,924	-	584,768	-	20,831	228,602	4,274	149,270	2,198,781
Pikeville	180,203	-	-	87,704	-	863	43,180	1,348	25,396	338,694
Seven Springs	20,869	110	-	11,364	-	106	8,370	-	4,436	45,255
Walnut Creek	538,585	6,891	-	265,082	-	4,040	23,594	4,384	37,645	880,220
Wilkes										
Elkin**	See Surry County									
North Wilkesboro	2,034,230	51,504	-	961,936	72,273	18,834	293,552	10,622	150,358	3,593,309
Ronda	55,638	-	-	109,917	-	2,135	15,522	1,207	20,161	204,581
Wilkesboro	2,353,255	-	144,809	734,748	23,778	14,360	394,650	10,272	116,844	3,792,716
Wilson										
Black Creek	123,929	-	-	53,639	-	3,303	22,136	1,092	22,427	226,525
Elm City	331,472	2,548	-	130,160	20,305	6,218	76,982	10,367	45,216	623,267
Kenly**	See Johnston County									
Lucama	141,225	5,349	-	56,347	-	3,967	40,215	719	28,147	275,970
Saratoga	81,277	-	-	32,565	-	1,758	3,960	9,655	10,012	139,227
Sharpsburg**	See Nash County									
Sims	34,366	1,256	-	10,641	-	592	11,751	215	4,987	63,808
Stantonsburg	148,434	6,866	-	57,220	-	3,299	48,338	2,171	25,202	291,530
Wilson	15,775,723	905,264	-	5,759,867	-	216,495	3,156,226	83,876	1,454,011	27,351,462

TABLE 65. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Yadkin										
Boonville	331,759	-	-	139,004	300	1,241	70,584	4,451	40,877	588,216
East Bend	192,274	2,517	-	78,128	-	718	39,187	907	26,220	339,952
Jonesville	804,975	24,924	50,160	334,355	-	966	88,297	6,797	80,735	1,391,208
Yadkinville	665,470	-	-	293,051	26,085	8,195	363,792	3,447	91,621	1,451,661
Yancey										
Burnsville	623,020	32,072	-	368,435	-	-	138,284	3,301	55,899	1,221,011
All reporting municipalities	1,920,777,704	118,933,715	22,602,203	766,016,905	10,070,276	20,285,733	235,730,724	9,280,203	137,970,401 a	3,241,667,863 a

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 \$198,102.

2 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$30,288,395.32 and Huntersville, \$1,494,005.39.

a Totals include \$160,054.29 distributed to the unincorporated community of Butner in Granville County as required by G.S. 136-41.1(c).

TABLE 66. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located			
	County-wide taxes [\$]	District or township taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]
1992-93.....	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
1993-94.....	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
1994-95.....	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
1995-96.....	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
1996-97.....	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
1997-98.....	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
1998-99.....	1,311,977,814	123,399,627	1,430,944,908	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
1999-00.....	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
2000-01.....	1,506,887,840	140,620,718	1,643,579,595	1,870,514,681	41,029,468	1,318,265,598	3,229,809,747	3,377,402,521	181,650,186	1,318,265,599	4,877,318,306
2001-02.....	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
2002-03.....	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
2003-04.....	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
2004-05.....	1,856,973,600	196,169,217	2,043,960,719	2,469,810,944	64,832,019	1,663,373,556	4,198,016,519	4,326,784,544	261,001,236	1,663,373,084	6,241,977,238
2005-06.....	1,960,965,707	221,492,928	2,155,750,005	2,708,178,263	69,459,273	1,751,740,005	4,529,377,541	4,669,143,970	290,952,201	1,751,740,005	6,711,836,176
2006-07.....	2,088,308,648	213,703,101	2,292,326,790	2,903,376,068	62,863,861	1,920,777,705	4,887,017,634	4,991,684,716	276,566,962	1,920,777,705	7,189,029,383

TABLE 67. WEIGHTED AVERAGE PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located	
	County-wide rate [\$]	District or township rate [\$]	Total rate [\$]	County-wide rate [\$]	District or township rate [\$]	Municipal rate [\$]	Total rate [\$]	County-wide rate [\$]	All jurisdictions rate [\$]
1992-93.....	.656	.052	.708	.679	.021	.510	1.210	.668	.964
1993-94.....	.684	.051	.735	.722	.015	.503	1.240	.703	.994
1994-95.....	.679	.055	.735	.722	.015	.503	1.241	.701	.994
1995-96.....	.668	.055	.723	.702	.015	.495	1.212	.685	.973
1996-97.....	.660	.061	.721	.680	.015	.507	1.202	.671	.972
1997-98.....	.655	.062	.717	.676	.015	.501	1.192	.666	.968
1998-99.....	.652	.059	.711	.666	.014	.490	1.171	.660	.958
1999-00.....	.650	.059	.709	.680	.015	.478	1.173	.666	.960
2000-01.....	.647	.059	.705	.658	.014	.464	1.136	.653	.943
2001-02.....	.633	.069	.702	.687	.015	.452	1.153	.663	.954
2002-03.....	.645	.067	.712	.678	.017	.459	1.153	.663	.957
2003-04.....	.637	.065	.702	.661	.017	.446	1.125	.650	.935
2004-05.....	.629	.063	.692	.660	.017	.445	1.122	.646	.936
2005-06.....	.621	.062	.683	.672	.017	.435	1.124	.650	.934
2006-07.....	.617	.060	.677	.674	.015	.446	1.134	.649	.934

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

TABLE 68. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA
(Assessments are as of January 1 preceding beginning of fiscal year)

Fiscal year	Real property in unincorporated areas [\$]	Real property in municipalities [\$]	Tangible personal property [\$]	Public service company property* [\$]	Grand total all property locally taxable [\$]
1992-93.....	100,518,738,092	114,170,091,962	55,808,760,773	18,210,712,494	288,708,303,321
1993-94.....	106,581,057,684	121,954,442,738	55,446,883,320 b	18,847,015,529	302,829,399,271
1994-95.....	112,668,081,026	127,968,633,434	68,881,737,558	19,193,111,331	328,711,563,349
1995-96.....	119,520,766,429	135,740,042,973	74,021,864,531	19,847,155,764	349,129,829,697
1996-97.....	125,297,362,692	146,466,701,208	80,698,570,134	20,194,521,863	372,657,155,897
1997-98.....	132,326,100,760	158,879,036,824	91,392,925,590	20,442,713,966	403,040,777,140
1998-99.....	140,872,744,692	174,076,570,599	97,834,758,018	20,244,024,631	433,028,097,940
1999-00.....	153,001,351,611	192,703,637,554	105,984,739,896	20,874,178,731	472,563,907,792
2000-01.....	166,356,890,539	216,066,017,470	112,992,132,642	21,952,438,541	517,367,479,192
2001-02.....	180,144,715,702	241,687,253,676	116,740,143,820	23,355,586,210	561,927,699,408
2002-03.....	192,978,847,002	255,392,017,965	118,788,285,500	22,602,081,344	589,761,231,811
2003-04.....	211,776,805,940	274,684,893,634	117,944,792,111	22,997,034,378	627,403,526,063
2004-05.....	225,341,036,675	303,192,791,835	117,683,367,201	23,258,360,938	669,475,556,649
2005-06.....	243,896,538,372	328,485,307,585	122,599,101,419	23,633,784,744	718,614,732,120
2006-07.....	263,194,315,731	351,499,559,015	130,271,584,966	24,343,997,001	769,309,456,713

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

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

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

TABLE 69. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
1992-93.....	141,594,957,523	147,113,345,798	288,708,303,321
1993-94.....	147,730,049,265	155,099,350,006	302,829,399,271
1994-95.....	160,114,642,028	168,596,921,321	328,711,563,349
1995-96.....	170,707,500,540	178,422,329,157	349,129,829,697
1996-97.....	178,381,369,666	194,275,786,231	372,657,155,897
1997-98.....	190,337,250,729	212,703,526,411	403,040,777,140
1998-99.....	201,137,719,132	231,890,378,808	433,028,097,940
1999-00.....	216,203,106,461	256,360,801,331	472,563,907,792
2000-01.....	233,017,556,599	284,349,922,593	517,367,479,192
2001-02.....	248,642,354,891	313,285,344,517	561,927,699,408
2002-03.....	262,553,139,693	327,208,092,118	589,761,231,811
2003-04.....	281,898,003,246	345,505,522,817	627,403,526,063
2004-05.....	295,394,343,744	374,081,212,905	669,475,556,649
2005-06.....	315,654,933,221	402,959,798,899	718,614,732,120
2006-07.....	338,519,024,131	430,790,432,582	769,309,456,713

TABLE 70. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
1992-93.....	36,143,497	68,599,300	104,742,797
1993-94.....	25,492,998	72,873,685	98,366,683
1994-95.....	27,204,590	86,825,490	114,030,080
1995-96.....	29,157,381	91,387,024	120,544,405
1996-97.....	30,678,372	106,660,233	137,338,605
1997-98.....	31,337,967	117,210,885	148,548,852
1998-99.....	33,980,850	123,034,180	157,015,030
1999-00.....	36,760,336	129,796,287	166,556,623
2000-01.....	40,694,817	140,955,369	181,650,186
2001-02.....	44,969,224	172,412,771	217,381,995
2002-03.....	48,670,113	180,650,299	229,320,412
2003-04.....	49,732,680	194,081,246	243,813,926
2004-05.....	52,744,934	208,256,302	261,001,236
2005-06.....	55,282,919	235,669,282	290,952,201
2006-07.....	38,493,984	238,072,978	276,566,962

**TABLE 71. VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2006-2007**

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 1 [\$]	Total valuation 2 [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 3 [\$]	
Alamance	120,695,922	52,100	120,748,022	9,032,560	33,350,408	75,494,289	16,200	75,510,489	19,717,839	258,359,318
Alexander	29,359,513	-	29,359,513	13,670,231	667,228	10,890,964	-	10,890,964	-	54,587,936
Alleghany	434,354	-	434,354	16,332,045	-	440,395	-	440,395	-	17,206,794
Anson	32,049,155	1,009,343	33,058,498	25,184,910	9,303,231	15,672,697	-	15,672,697	5,993	83,225,329
Ashe	-	-	-	52,453,774	-	3,200,982	-	3,200,982	1,618,890	57,273,646
Avery	3,032,323	-	3,032,323	16,375,122	969,824	8,086,356	-	8,086,356	-	28,463,625
Beaufort	15,221,869	7,859	15,229,728	20,443,855	3,298,972	15,583,434	-	15,583,434	-	54,555,989
Bertie	11,496,144	4,900	11,501,044	10,686,767	1,409,094	9,552,352	-	9,552,352	-	33,149,257
Bladen	11,556,070	364,600	11,920,670	22,391,968	2,503,066	4,967,820	-	4,967,820	-	41,783,524
Brunswick	1,001,326,423	3,199,561	1,004,525,984	126,441,662	4,610,964	18,992,727	-	18,992,727	-	1,154,571,337
Buncombe	401,248,481	913,649	402,162,130	13,961,684	40,851,926	114,714,278	555,500	115,269,778	-	572,245,518
Burke	53,541,203	14,394	53,555,597	29,968,507	10,007,912	28,129,539	-	28,129,539	-	121,661,555
Cabarrus	85,292,139	-	85,292,139	12,428,068	48,906,195	78,815,372	84,987	78,900,359	8,087,889	233,614,650
Caldwell	54,975,610	477,626	55,453,236	38,729,189	8,363,836	30,525,284	-	30,525,284	-	133,071,545
Camden	2,785,406	-	2,785,406	2,148,363	89,050	2,296,429	-	2,296,429	-	7,319,248
Carteret	28,321,922	10,400	28,332,322	30,609,444	113,330	24,369,967	5,660	24,375,627	-	83,430,723
Caswell	27,505,645	-	27,505,645	8,288,428	1,182,098	11,828,992	-	11,828,992	936,419	49,741,582
Catawba	406,372,964	3,233,119	409,606,083	11,983,135	29,997,686	69,110,009	-	69,110,009	1,373,538	522,070,451
Chatham	139,257,688	4,792,996	144,050,684	15,893,333	14,978,049	27,981,666	-	27,981,666	17,165,611	220,069,343
Cherokee	15,584,324	-	15,584,324	10,394,718	-	17,458,736	-	17,458,736	-	43,437,778
Chowan	5,978,896	3,503	5,982,399	3,489,661	911,135	5,889,539	-	5,889,539	-	16,272,734
Clay	764,784	-	764,784	6,150,214	-	4,235,453	-	4,235,453	-	11,150,451
Cleveland	131,750,743	11,327	131,762,070	15,384,208	2,039,054	41,113,538	-	41,113,538	10,600,699	200,899,569
Columbus	43,139,688	-	43,139,688	48,017,364	3,967,675	21,175,900	-	21,175,900	-	116,300,627
Craven	37,438,316	8,535	37,446,851	9,888,163	8,079,873	39,686,881	1,000	39,687,881	-	95,102,768
Cumberland	66,767,224	195,747	66,962,971	50,688,198	54,139,650	131,641,661	-	131,641,661	1,113,990	304,546,470
Currituck	54,809,656	24,081	54,833,737	128,812	874,593	10,324,856	-	10,324,856	-	66,161,998
Dare	77,957,565	20,000	77,977,565	9,127,036	16,304	22,796,956	-	22,796,956	-	109,917,861
Davidson	73,457,370	2,078,190	75,535,560	54,276,755	5,184,570	120,231,314	-	120,231,314	41,983,043	297,211,242
Davie	28,093,444	5,914,800	34,008,244	19,730,252	3,720,815	5,773,412	-	5,773,412	2,518,292	65,751,015
Duplin	27,039,440	95,817	27,135,257	33,124,185	4,220,729	14,576,849	46,600	14,623,449	-	79,103,620
Durham	193,358,037	202,000	193,560,037	11,556,820	55,204,901	243,190,666	-	243,190,666	-	503,512,424
Edgecombe	10,781,159	14,855	10,796,014	22,401,528	6,629,456	65,034,678	-	65,034,678	-	104,861,676
Forsyth	258,203,085	4,676,261	262,879,346	5,998,398	81,525,853	192,126,126	-	192,126,126	3,177,364	545,707,087
Franklin	47,384,406	34,568	47,418,974	26,406,003	3,974,302	39,906,641	-	39,906,641	-	117,705,920
Gaston	460,860,205	317,673	461,177,878	36,256,577	55,170,155	90,647,319	-	90,647,319	28,046,893	671,298,822
Gates	4,975,381	62,410	5,037,791	4,303,704	482,784	4,235,699	-	4,235,699	-	14,059,978
Graham	7,467,547	-	7,467,547	-	-	3,519,843	-	3,519,843	-	10,987,390
Granville	39,658,180	-	39,658,180	21,605,796	6,976,837	21,006,473	-	21,006,473	-	89,247,286
Greene	5,410,908	-	5,410,908	14,273,455	2,719,322	5,741,659	-	5,741,659	-	28,145,344

TABLE 71. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation 1 [\$]	Gas companies: Total valuation 2 [\$]	Telephone companies			Gas pipeline companies: Total valuation 3 [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]		
Guilford	336,140,067	1,329,897	337,469,964	2,446,191	112,934,224	315,238,754	437,200	315,675,954	106,140,163	874,666,496
Halifax	69,461,758	323,901	69,785,659	20,126,809	5,222,540	18,937,140	-	18,937,140	-	114,072,148
Harnett	63,121,843	-	63,121,843	37,469,963	5,195,038	36,442,332	-	36,442,332	842,801	143,071,977
Haywood	63,240,877	79,140	63,320,017	30,434,914	3,113,491	29,888,602	439,760	30,328,362	-	127,196,784
Henderson	116,248,825	599,160	116,847,985	-	27,390,778	39,949,340	-	39,949,340	-	184,188,103
Hertford	24,829,637	1,420	24,831,057	4,631,546	4,697,342	10,211,221	11,490	10,222,711	497,876	44,880,532
Hoke	13,258,912	-	13,258,912	20,324,060	1,588,749	11,856,041	-	11,856,041	-	47,027,762
Hyde	44,996	-	44,996	14,456,698	73,503	4,242,027	-	4,242,027	-	18,817,224
Iredell	114,460,728	129,312	114,590,040	54,122,069	33,820,245	62,712,256	-	62,712,256	26,547,341	291,791,951
Jackson	71,565,080	615,272	72,180,352	5,019,679	2,696,292	30,345,826	2,500	30,348,326	-	110,244,649
Johnston	77,398,963	615,155	78,014,118	10,897,145	46,147,325	45,774,882	-	45,774,882	6,967,238	187,800,708
Jones	4,734,391	-	4,734,391	17,896,429	521,030	4,457,033	-	4,457,033	-	27,608,883
Lee	39,968,269	87,165	40,055,434	12,632,482	8,414,330	40,849,453	-	40,849,453	470,490	102,422,189
Lenoir	29,671,437	437,891	30,109,328	7,446,432	9,603,167	32,088,506	-	32,088,506	-	79,247,433
Lincoln	281,327,603	2,403	281,330,006	35,341,500	7,345,514	29,072,388	-	29,072,388	7,211,895	360,301,303
Macon	71,024,723	656,090	71,680,813	6,592,156	6,218,000	23,182,355	-	23,182,355	-	107,673,324
Madison	13,270,201	-	13,270,201	28,075,886	1,546,722	12,029,260	-	12,029,260	-	54,922,069
Martin	26,849,108	7,913	26,857,021	6,468,028	1,454,360	13,181,876	-	13,181,876	-	47,961,285
McDowell	49,817,876	61,520	49,879,396	55,167	3,688,473	20,239,364	-	20,239,364	-	73,862,400
Mecklenburg	1,926,424,619	2,760,845	1,929,185,464	32,222,864	329,934,559	723,989,278	200,600	724,189,878	41,253,023	3,056,785,788
Mitchell	7,918,372	-	7,918,372	8,272,541	1,596,089	7,509,843	-	7,509,843	-	25,296,845
Montgomery	39,384,381	-	39,384,381	12,529,663	666,648	10,240,146	-	10,240,146	-	62,820,838
Moore	69,416,273	-	69,416,273	24,833,512	4,014,449	38,499,414	55,843	38,555,257	594,349	137,413,840
Nash	50,943,290	896,134	51,839,424	1,669,706	1,734,077	37,174,039	-	37,174,039	-	92,417,246
New Hanover	190,859,240	2,405,887	193,265,127	-	16,879,749	62,971,509	-	62,971,509	-	273,116,385
Northampton	40,298,110	49,600	40,347,710	6,861,057	2,406,325	6,288,193	-	6,288,193	1,008,914	56,912,199
Onslow	37,301,535	5,400	37,306,935	88,971,596	4,531,013	57,061,601	-	57,061,601	-	187,871,145
Orange	85,656,443	-	85,656,443	42,262,925	16,736,941	56,019,180	-	56,019,180	9,840,609	210,516,098
Pamlico	8,662,890	-	8,662,890	13,513,866	42,167	6,546,353	-	6,546,353	-	28,765,276
Pasquotank	10,565,947	7,859	10,573,806	6,042,651	1,999,168	15,153,692	-	15,153,692	-	33,769,317
Pender	26,107,536	-	26,107,536	31,222,574	685,026	19,790,941	-	19,790,941	-	77,806,077
Perquimans	14,445,094	3,503	14,448,597	9,551,876	485,467	5,078,061	-	5,078,061	-	29,564,001
Person	819,997,974	577,005	820,574,979	17,706,879	9,921,578	16,471,418	-	16,471,418	69,408	864,744,262
Pitt	9,905,665	53,724	9,959,389	11,794,374	6,108,025	64,373,175	-	64,373,175	-	92,234,963
Polk	17,199,850	-	17,199,850	9,338,875	5,570,538	11,931,825	-	11,931,825	304,997	44,346,085
Randolph	87,302,567	-	87,302,567	47,447,697	16,971,285	55,584,953	15,300	55,600,253	-	207,321,802
Richmond	330,843,782	752,840	331,596,622	25,467,920	23,630,632	28,901,705	-	28,901,705	693,596	410,290,475
Robeson	100,264,005	3,940,970	104,204,975	53,449,300	12,209,228	44,470,794	25,750	44,496,544	-	214,360,047
Rockingham	186,019,331	5,154,058	191,173,389	9,367,384	18,634,715	41,682,124	-	41,682,124	50,932,858	311,790,470
Rowan	251,331,477	1,361,353	252,692,830	7,612,205	27,313,764	57,568,485	-	57,568,485	28,713,342	373,900,626

TABLE 71. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation 1 [\$]	Gas companies: Total valuation 2 [\$]	Telephone companies			Gas pipeline companies: Total valuation 3 [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]		
Rutherford	156,834,735	24,000	156,858,735	18,945,053	5,859,477	26,026,393	-	26,026,393	-	207,689,658
Sampson	42,195,190	2,269,487	44,464,677	40,208,461	3,709,332	15,851,498	-	15,851,498	-	104,233,968
Scotland	21,264,149	-	21,264,149	13,141,077	4,765,482	22,134,762	-	22,134,762	-	61,305,470
Stanly	31,268,394	28,241	31,296,635	24,237,256	13,553,626	23,752,761	49,188	23,801,949	-	92,889,466
Stokes	340,520,508	993,714	341,514,222	14,971,333	169,796	20,026,620	-	20,026,620	-	376,681,971
Surry	57,828,370	11,340	57,839,710	28,028,741	-	26,770,911	-	26,770,911	6,114,002	118,753,364
Swain	17,913,037	79,100	17,992,137	-	1,111,971	14,186,269	-	14,186,269	-	33,290,377
Transylvania	43,964,485	2,986,060	46,950,545	13,796,790	2,732,068	38,143,021	-	38,143,021	-	101,622,424
Tyrrell	7,109,673	-	7,109,673	-	72,932	2,836,421	-	2,836,421	-	10,019,026
Union	66,571,475	16,057	66,587,532	79,027,615	42,190,443	71,942,762	60,245	72,003,007	-	259,808,597
Vance	37,279,634	12,750	37,292,384	3,553,541	4,657,759	16,013,139	-	16,013,139	-	61,516,823
Wake	2,278,408,237	21,966,188	2,300,374,425	37,405,646	167,822,994	536,752,772	-	536,752,772	37,004,952	3,079,360,789
Warren	15,812,336	31,055	15,843,391	11,954,984	8,400	7,519,250	-	7,519,250	1,081,255	36,407,280
Washington	12,440,238	-	12,440,238	1,657,312	882,064	5,204,686	-	5,204,686	-	20,184,300
Watauga	-	-	-	48,505,463	-	18,365,910	-	18,365,910	2,290,095	69,161,468
Wayne	250,396,613	187,460	250,584,073	20,605,506	20,003,176	45,118,678	-	45,118,678	-	336,311,433
Wilkes	76,174,330	125,900	76,300,230	22,382,191	-	19,496,919	-	19,496,919	6,738,082	124,917,422
Wilson	8,587,439	6,970	8,594,409	828,345	4,462,070	31,939,806	105,800	32,045,606	-	45,930,430
Yadkin	37,068,566	-	37,068,566	12,971,831	-	5,471,823	-	5,471,823	4,912,304	60,424,524
Yancey	5,624,153	-	5,624,153	17,239,813	611,570	7,510,010	-	7,510,010	-	30,985,546
All counties	13,299,898,426	79,394,053	13,379,292,479	2,064,262,469	1,562,796,603	4,754,037,547	2,113,623	4,756,151,170	476,576,050	22,239,078,771

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, \$81,700; Burke, \$81,261; Cherokee, \$26,445; Clay, \$159,963; Columbus, \$330,650; Craven, \$6,500; Gaston, \$63,910; Halifax, \$65,750; Haywood, \$359,710; Moore, \$3,000; Onslow, \$6,698; 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: Durham, \$37,182; Granville, \$4,800; Henderson, \$52,900; Lee, \$7,400; Orange, \$54,932; 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 72. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2006-2007

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	3,915,878	3,715,651	7,631,529	-	559,594	-	8,191,123	Guilford	31,726,050	2,081,334	33,807,384	92,677,677	2,530,870	73,505,245	202,521,176
Alexander	1,010,942	927,100	1,938,042	-	-	-	1,938,042	Halifax	12,604,668	409,910	13,014,578	-	455,848	-	13,470,426
Alleghany	-	-	-	-	140	-	140	Harnett	8,001,646	415,121	8,416,767	-	184,678	-	8,601,445
Anson	11,431,230	32,800	11,464,030	-	49,192	2,141,231	13,654,453	Haywood	2,867,641	-	2,867,641	-	380,096	-	3,247,737
Ashe	-	-	-	-	2,730	-	2,730	Henderson	5,725,273	16,300	5,741,573	-	145,921	3,265,282	9,152,776
Avery	-	-	-	-	712	-	712	Hertford	2,145,000	52,559	2,197,559	-	88,081	-	2,285,640
Beaufort	7,164,886	329,000	7,493,886	-	73,766	1,331,561	8,899,213	Hoke	1,677,700	-	1,677,700	-	49,907	283,505	2,011,112
Bertie	1,629,414	78,200	1,707,614	-	126,101	-	1,833,715	Hyde	-	-	-	-	-	-	-
Bladen	6,636,881	126,470	6,763,351	-	34,564	-	6,797,915	Iredell	9,491,321	598,650	10,089,971	-	488,917	3,605,951	14,184,839
Brunswick	3,844,279	24,430	3,868,709	-	121,828	3,471,057	7,461,594	Jackson	3,704,986	12,500	3,717,486	-	18,898	472,930	4,209,314
Buncombe	20,934,177	873,100	21,807,277	14,961,356	392,160	7,993,150	45,153,943	Johnston	23,371,399	954,200	24,325,599	-	835,468	7,037,067	32,198,134
Burke	9,188,698	8,880	9,197,578	-	305,813	1,574,724	11,078,115	Jones	513,269	-	513,269	-	98,851	-	612,120
Cabarrus	10,301,529	402,100	10,703,629	-	358,274	15,370,952	26,432,855	Lee	8,942,285	229,816	9,172,101	-	58,557	598,587	9,829,245
Caldwell	-	79,500	79,500	-	31,248	21,826,407	21,937,155	Lenoir	3,026,120	85,800	3,111,920	2,040,716	170,971	3,985,443	9,309,050
Camden	341,059	-	341,059	-	10,107	-	351,166	Lincoln	6,741,982	299,257	7,041,239	-	286,343	16,037	7,343,619
Carteret	2,390,898	2,460,920	4,851,818	-	168,061	1,921	5,021,800	Macon	220,676	-	220,676	-	-	439,081	659,757
Caswell	3,521,581	167,000	3,688,581	-	121,774	-	3,810,355	Madison	9,259,268	6,000	9,265,268	-	-	-	9,265,268
Catawba	9,787,601	340,730	10,128,331	1,018,225	724,414	34,935,969	46,806,939	Martin	1,611,770	288,920	1,900,690	-	85,750	-	1,986,440
Chatham	5,184,311	926,740	6,111,051	-	87,231	-	6,198,282	McDowell	34,117,625	127,480	34,245,105	-	278,943	373,623	34,897,671
Cherokee	799,425	-	799,425	-	731	-	800,156	Mecklenburg	47,532,104	11,484,500	59,016,604	447,582,154	1,140,992	103,044,724	610,784,474
Chowan	663,644	-	663,644	-	13,722	421,370	1,098,736	Mitchell	15,234,258	18,834	15,253,092	-	-	542,962	15,796,054
Clay	-	-	-	-	-	-	-	Montgomery	1,956,757	-	1,956,757	-	117,637	-	2,074,394
Cleveland	13,512,187	478,000	13,990,187	916	141,191	22,003,022	36,135,316	Moore	4,457,237	127,391	4,584,628	-	70,196	2,511,021	7,165,845
Columbus	3,261,528	383,189	3,644,717	-	16,049	-	3,660,766	Nash	8,737,332	140,300	8,877,632	-	582,334	4,865,596	14,325,562
Craven	7,152,899	402,450	7,555,349	4,594,052	283,389	1,041,269	13,474,059	New Hanover	3,209,386	765,100	3,974,486	15,748,283	108,193	15,097,073	34,928,035
Cumberland	19,707,457	1,102,506	20,809,963	6,979,783	542,569	35,107,140	63,439,455	Northampton	8,160,123	32,450	8,192,573	-	166,486	-	8,359,059
Currituck	1,571,187	-	1,571,187	-	-	3,842	1,575,029	Onslow	-	500,920	500,920	6,002,385	608,781	604,082	7,716,168
Dare	-	-	-	-	22,484	144,481	166,965	Orange	5,158,587	213,447	5,372,034	-	648,836	1,740,919	7,761,789
Davidson	32,154,463	499,070	32,653,533	-	498,035	8,009,740	41,161,308	Pamlico	173	174,900	175,073	-	1,606	-	176,679
Davie	2,274,143	118,439	2,392,582	-	257,054	-	2,649,636	Pasquotank	1,635,860	-	1,635,860	-	29,959	-	1,665,819
Duplin	3,311,532	-	3,311,532	-	374,035	-	3,685,567	Pender	-	33,280	33,280	-	167,380	-	200,660
Durham	5,918,543	2,807,450	8,725,993	-	1,004,221	4,043,819	13,774,033	Perquimans	1,496,549	-	1,496,549	-	23,791	38,815	1,559,155
Edgecombe	12,461,867	1,024,670	13,486,537	-	152,851	-	13,639,388	Person	1,850,450	137,104	1,987,554	-	3,769	-	1,991,323
Forsyth	18,278,323	1,837,069	20,115,392	1,221,792	882,277	19,450,738	41,670,199	Pitt	6,979,761	546,461	7,526,222	1,367,806	134,179	4,290,078	13,318,285
Franklin	1,393,986	198,250	1,592,236	-	42,363	-	1,634,599	Polk	1,827,745	-	1,827,745	-	41,252	-	1,868,997
Gaston	19,932,084	406,546	20,338,630	-	351,071	1,131,180	21,820,881	Randolph	4,314,727	369,100	4,683,827	-	379,827	3,955,869	9,019,523
Gates	-	-	-	-	78,794	-	78,794	Richmond	19,389,229	149,500	19,538,729	-	107,916	110,701	19,757,346
Graham	-	-	-	-	-	-	-	Robeson	28,520,398	310,840	28,831,238	-	423,854	2,807,159	32,062,251
Granville	5,471,818	191,150	5,662,968	-	325,908	1,283,706	7,272,582	Rockingham	14,088,162	122,867	14,211,029	-	225,033	3,283,723	17,719,785
Greene	1,017,953	-	1,017,953	-	45,459	-	1,063,412	Rowan	22,100,820	502,994	22,603,814	-	400,807	7,128,690	30,133,311

TABLE 72. -Continued

Counties	Railroad property			Airline companies: System valuation 1 [\$]	Busline companies: System valuation 1 [\$]	Motor freight carriers: Total valuation 1 [\$]	Total transportation company valuation [\$]	Counties	Railroad property			Airline companies: System valuation 1 [\$]	Busline companies: System valuation 1 [\$]	Motor freight carriers: Total valuation 1 [\$]	Total transportation company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]				
Rutherford	15,287,359	602,500	15,889,859	-	62,739	5,053,363	21,005,961	Vance	2,016,960	449,870	2,466,830	-	270,583	856,288	3,593,701
Sampson	321,909	141,090	462,999	-	203,481	2,565,410	3,231,890	Wake	18,667,351	6,051,155	24,718,506	211,427,478	1,156,113	24,906,529	262,208,626
Scotland	8,598,025	56,310	8,654,335	403	53,542	-	8,708,280	Warren	304,005	192,400	496,405	-	163,500	585,375	1,245,280
Stanly	5,125,542	-	5,125,542	-	24,571	-	5,150,113	Washington	2,942,429	43,300	2,985,729	-	20,295	2,718,129	5,724,153
Stokes	5,474,945	560,600	6,035,545	-	76,136	-	6,111,681	Watauga	-	-	-	-	40,239	1,520,827	1,561,066
Surry	4,396,169	-	4,396,169	-	228,515	22,991,620	27,616,304	Wayne	7,175,021	315,940	7,490,961	-	134,432	3,069,327	10,694,720
Swain	3,154,857	-	3,154,857	-	10,658	-	3,165,515	Wilkes	1,401,676	-	1,401,676	-	28,272	398,043	1,827,991
Transylvania	816,899	296,500	1,113,399	-	867	-	1,114,266	Wilson	17,188,398	278,400	17,466,798	-	369,325	12,118,512	29,954,635
Tyrrell	-	-	-	-	16,969	-	16,969	Yadkin	-	-	-	-	98,262	3,609,297	3,707,559
Union	16,432,713	90,310	16,523,023	-	49,458	1,055,164	17,627,645	Yancey	2,019,414	91,050	2,110,464	-	-	-	2,110,464
All counties									719,888,412	50,318,670	770,207,082	805,623,026	22,748,796	506,339,326	2,104,918,230

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

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

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

**TABLE 73. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2006-2007**

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	266,550,441	10,255,256,260	2.60%	Hertford	47,166,172	1,156,435,024	4.08%	Vance	65,110,524	2,115,711,781	3.08%
Alexander	56,525,978	2,126,390,446	2.66%	Hoke	49,038,874	1,970,900,909	2.49%	Wake	3,341,569,415	78,986,398,363	4.23%
Alleghany	17,206,934	1,134,473,212	1.52%	Hyde	18,817,224	753,973,726	2.50%	Warren	37,652,560	1,418,652,134	2.65%
Anson	96,879,782	1,281,726,988	7.56%	Iredell	305,976,790	15,379,188,813	1.99%	Washington	25,908,453	765,668,137	3.38%
Ashe	57,276,376	3,393,234,639	1.69%	Jackson	114,453,963	6,522,503,562	1.75%	Watauga	70,722,534	7,805,843,783	0.91%
Avery	28,464,337	3,732,379,609	0.76%	Johnston	219,998,842	9,663,596,753	2.28%	Wayne	347,006,153	6,199,217,554	5.60%
Beaufort	63,455,202	3,815,222,357	1.66%	Jones	28,221,003	689,649,141	4.09%	Wilkes	126,745,413	4,483,548,412	2.83%
Bertie	34,982,972	1,013,400,833	3.45%	Lee	112,251,434	4,066,476,279	2.76%	Wilson	75,885,065	5,175,358,386	1.47%
Bladen	48,581,439	1,883,768,196	2.58%	Lenoir	88,556,483	3,302,523,215	2.68%	Yadkin	64,132,083	2,406,226,333	2.67%
Brunswick	1,162,032,931	15,421,436,605	7.54%	Lincoln	367,644,922	6,122,215,904	6.01%	Yancey	33,096,010	1,577,600,803	2.10%
Buncombe	617,399,461	26,195,106,618	2.36%	Macon	108,333,081	5,779,524,927	1.87%	All counties	24,343,997,001	769,309,456,713	3.16%
Burke	132,739,670	5,160,450,125	2.57%	Madison	64,187,337	1,683,656,764	3.81%				
Cabarrus	260,047,505	15,354,436,550	1.69%	Martin	49,947,725	1,493,096,762	3.35%				
Caldwell	155,008,700	5,108,946,440	3.03%	McDowell	108,760,071	2,925,018,256	3.72%				
Camden	7,670,414	563,944,068	1.36%	Mecklenburg	3,667,570,262	89,827,807,482	4.08%				
Carteret	88,452,523	8,656,295,164	1.02%	Mitchell	41,092,899	1,125,685,390	3.65%				
Caswell	53,551,937	1,302,100,050	4.11%	Montgomery	64,895,232	2,174,870,606	2.98%				
Catawba	568,877,390	13,379,816,769	4.25%	Moore	144,579,685	8,460,819,184	1.71%				
Chatham	226,267,625	6,541,798,086	3.46%	Nash	106,742,808	5,797,229,427	1.84%				
Cherokee	44,237,934	2,473,636,158	1.79%	New Hanover	308,044,420	19,544,628,133	1.58%				
Chowan	17,371,470	1,296,015,083	1.34%	Northampton	65,271,258	1,245,650,248	5.24%				
Clay	11,150,451	1,336,052,815	0.83%	Onslow	195,587,313	10,548,492,569	1.85%				
Cleveland	237,034,885	5,989,513,620	3.96%	Orange	218,277,887	12,323,704,242	1.77%				
Columbus	119,961,393	3,185,066,468	3.77%	Pamlico	28,941,955	1,243,573,421	2.33%				
Craven	108,576,827	6,372,174,033	1.70%	Pasquotank	35,435,136	2,992,715,143	1.18%				
Cumberland	367,985,925	15,689,751,511	2.35%	Pender	78,006,737	4,257,572,889	1.83%				
Currituck	67,737,027	7,946,934,277	0.85%	Perquimans	31,123,156	942,444,215	3.30%				
Dare	110,084,826	16,935,698,031	0.65%	Person	866,735,585	3,764,335,693	23.02%				
Davidson	338,372,550	10,319,270,241	3.28%	Pitt	105,553,248	9,176,104,874	1.15%				
Davie	68,400,651	3,666,750,923	1.87%	Polk	46,215,082	1,858,373,751	2.49%				
Duplin	82,789,187	2,934,645,658	2.82%	Randolph	216,341,325	8,895,398,807	2.43%				
Durham	517,286,457	22,061,462,766	2.34%	Richmond	430,047,821	2,339,428,647	18.38%				
Edgecombe	118,501,064	2,489,803,670	4.76%	Robeson	246,422,298	5,204,263,044	4.74%				
Forsyth	587,377,286	29,630,495,990	1.98%	Rockingham	329,510,255	5,924,428,387	5.56%				
Franklin	119,340,519	3,567,792,031	3.34%	Rowan	404,033,937	9,832,313,486	4.11%				
Gaston	693,119,703	12,531,469,549	5.53%	Rutherford	228,695,619	4,259,651,386	5.37%				
Gates	14,138,772	544,076,505	2.60%	Sampson	107,465,858	3,355,052,922	3.20%				
Graham	10,987,390	793,000,310	1.39%	Scotland	70,013,750	1,872,815,199	3.74%				
Granville	96,519,868	3,314,308,400	2.91%	Stanly	98,039,579	4,006,725,295	2.45%				
Greene	29,208,756	918,904,317	3.18%	Stokes	382,793,652	3,181,559,346	12.03%				
Guilford	1,077,187,672	41,914,350,812	2.57%	Surry	146,369,668	4,751,912,888	3.08%				
Halifax	127,542,574	2,768,483,027	4.61%	Swain	36,455,892	1,263,110,860	2.89%				
Harnett	151,673,422	5,226,324,705	2.90%	Transylvania	102,736,690	3,858,582,620	2.66%				
Haywood	130,444,521	6,458,449,585	2.02%	Tyrrell	10,035,995	397,048,740	2.53%				
Henderson	193,340,879	9,688,751,918	2.00%	Union	277,436,242	16,066,806,680	1.73%				

TABLE 74. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2007-2008

Counties/ Municipalities	Year of latest revaluation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest revaluation	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	.5800		3%					Bertie	2004	.7800						
Alamance			.2400						Askeville			.1500					
* Burlington			.6250						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.5150						Kelford			.3600					
Graham			.4800						Lewiston-Woodville			.5500					
Greenlevel			.3400						Powellville			.2400					
Haw River			.4800						Roxobel			.3600					
* Mebane			.5000						Windsor			.1500					
Ossipee			.1500						Bladen	2007	.7400						
Sweptonville			...						Bladenboro			.5700					
Alexander	2007	.5350							Clarkton			.5700					
Taylorsville			.3500						Dublin			.4900					
Alleghany	2007	.4300		3%					East Arcadia			.3600					
Sparta			.2600						Elizabethtown			.6250					
Anson	2002	.8940		3%					Tar Heel			.3000					
Ansonville			.2500						White Lake			.2300					
Lilesville			.4800						Brunswick +	2007	.3050		1%				
McFarlan			.2400						+ Bald Head Island			.2400			6%		
Morven			.4400						Belville			.0911					
Peachland			.3000						Boiling Spring Lakes			.1200					
Polkton			.2500						Bolivia			.0500					
Wadesboro			.5800						Calabash			.0700					
Ashe	2006	.3950		3%					Carolina Shores			.0800					
Jefferson			.3300						Caswell Beach			.1100			5%		
Lansing			.3700						Holden Beach			.0690			5%		
West Jefferson			.4300						Leland			.1166					
Avery	2006	.3900							Navassa			.2000					
Banner Elk			.3800						Northwest			.1500					
* Beech Mountain			.5500						Oak Island			.1245			5%		
Crossnore			.2400						Ocean Isle Beach			.0800			3%		
Elk Park			.2800						Sandy Creek			.3000					
Grandfather Village			...						Shallotte			.2800			3%		
Newland			.3300						Southport			.1500			3%		
* Seven Devils			.5100						St. James			.0500					
Sugar Mountain			.3300						Sunset Beach			.1150			5%		
Beaufort	2002	.6000							Varnantown			.0500					
Aurora			.5500						Buncombe	2006	.5250		4%				
Bath			.2700						Asheville			.4200					
Belhaven			.5200						Biltmore Forest			.2950					
Chocowinity			.4500						Black Mountain			.3200					
Pantego			.1600						Montreat			.3700					
Washington			.6000						Weaverville			.3800					
Washington Park			.3200				6%		Woodfin			.2650					

TABLE 74. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Franklin	2004	.8225		6%					Guilford (continued)								
Bunn			.6900						Oak Ridge		.0863						
Centerville			...						Pleasant Garden		.0500						
Franklinton			.6800						Sedalia		.2000						
Louisburg			.4850						Stokesdale		...						
* Wake Forest			.5500						Summerfield		.0390						
Youngsville			.5400						Whitsett		...						
Gaston	2007	.8400		3%					Halifax	2007	.6800		5%				
Belmont			.4750						Enfield		.7500						
Bessemer City			.4100						Halifax		.5000						
Cherryville			.4400						Hobgood		.5000						
Cramerton			.4250						Littleton		.6100						
Dallas			.3800						Roanoke Rapids		.5740		1%				
Gastonia			.5300		3%				Scotland Neck		.6000						
* High Shoals			.4000						Weldon		.7000						
* Kings Mountain			.4000		3%				Harnett	2003	.7350		6%				
Lowell			.4000						Angier		.5300						
McAdenville			.3000						* Benson		.5300		2%				
Mount Holly			.5400						* Broadway		.4400						
Ranlo			.3700						Coats		.6200						
Spencer Mountain			.1300						Dunn		.5200						
Stanley			.5400						Erwin		.4800						
Gates	2001	.9750							Lillington		.5600						
Gatesville			.2200						Haywood	2006	.4970		3%				
Graham	2002	.6050		3%					Canton		.5800						
Lake Santeetlah			.1400						Clyde		.4300						
Robbinsville			.5000						Maggie Valley		.4200						
Granville	2002	.7550		3%					Waynesville		.4000						
Butner			.2500						Henderson	2007	.4620		3%				
Creedmoor			.7250						Flat Rock		.0750						
Oxford			.5500						Fletcher		.2700						
Stem			.4500						Hendersonville		.3800						
Stovall			.4900						Laurel Park		.2700						
Greene	2005	.7460							Mills River		.0750						
Hookerton			.5000						* Saluda		.5400						
Snow Hill			.3500						Hertford	2003	.9100		3%		3%		
Walstonburg			.5000						Ahoskie		.7700						
Guilford	2004	.6914		3%					Cofield		.4500						
* Archdale			.2900						Como		.3000						
* Burlington			.6250						Harrellsville		.3500						
* Gibsonville			.5150						Murfreesboro		.6800						
Greensboro			.6350		3%				Winton		.5800						
* High Point			.6330		3%				Hoke	2006	.7000						
Jamestown			.3500						Raeford		.4800						
* Kernersville			.5500						* Red Springs		.6200						

TABLE 74. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Stanly	2005	.6700		6%					Vance	2000	.9200		6%				
Albemarle			.5600						Henderson			.6700					
Badin			.3600						Kittrell			.1000					
* Locust			.3600						Middleburg			.2500					
Misenheimer			.2200						Wake	2000	.6780		6%		1%		
New London			.1600						* Angier			.5300					
Norwood			.4000						Apex			.4000					
Oakboro			.4100						* Cary			.4200					
Red Cross			.1600						* Durham			.6130					
Richfield			.1500						Fuquay-Varina			.5200					
* Stanfield			.3800						Garner			.5750					
Stokes	2005	.6000							Holly Springs			.5300					
Danbury			.2500						Knightdale			.5000					
* King			.3599						* Morrisville			.4677					
* Tobaccoville			.0500						* Raleigh			.4350					
Walnut Cove			.4000						Rolesville			.5150					
Surry	2004	.6300							* Wake Forest			.5500					
Dobson			.3800						Wendell			.6400					
* Elkin			.4750				6%		* Zebulon			.5500					
Mount Airy			.6300				6%		Warren	2001	.8400						
Pilot Mountain			.5600				3%		Macon			.3000					
Swain	2005	.3300		3%					Norlina			.6400					
Bryson City			.3300						Warrenton			.6700					
Transylvania	2002	.5400		4%					Washington	2005	.7900		6%				
Brevard			.4950						Creswell			.3900					
Rosman			.4600						Plymouth			.5900					
Tyrrell	2005	.7400		6%					Roper			.8200					
Columbia			.5000						Watauga ++	2006	.3130		6%				
Union	2004	.7111							* Beech Mountain			.5500			6%		
Fairview			.0200						* Blowing Rock			.2800			6%		
Hemby Bridge			.0300						Boone			.3700			3%		
Indian Trail			.1500						* Seven Devils			.5100			6%		
Lake Park			.2300						Wayne	2003	.7640						
Marshville			.3800						Eureka			.5400					
Marvin			.0500						Fremont			.6500					
Mineral Springs			.0270						Goldsboro			.6500			5%		
* Mint Hill			.2750						* Mount Olive			.5900					
Monroe			.5500				5%		Pikeville			.5000					
* Stallings			.2500						Seven Springs			.5000					
Unionville			.0200						Walnut Creek			.3600					
Waxhaw			.3400						Wilkes	2007	.5700						
* Weddington			.0300						* Elkin			.4750			6%		
Wesley Chapel			.0200						North Wilkesboro			.5200					
Wingate			.3900						Ronda			.4000					
									Wilkesboro			.4000			3%		

TABLE 74. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Wilson	2000	.7600		3%					Yadkin	2005	.7600						
Black Creek			.5500						Boonville			.4600					
Elm City			.6300						East Bend			.4800					
* Kenly			.6100						Jonesville			.5100	3%				
Lucama			.4500						Yadkinville			.3700					
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.

+ Brunswick County Occupancy Tax does not apply to Village of Bald Head Island.

++ Watauga County Occupancy Tax only applies to areas outside of municipalities.

TABLE 75. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

County	R a t e %	Fiscal year 2003-2004				R a t e %	Fiscal year 2004-2005				R a t e %	Fiscal year 2005-2006			
		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
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Alamance	3	472,013			262,951	3	482,227			260,938	3	503,919			250,611
Alexander					107,742					208,565					-
Alleghany	3	25,623			3,775	3	28,667			3,700	3	34,684			3,850
Anson	3	25,255			31,504	3	24,631			32,769	3	23,225			32,472
Ashe	3	110,778			10,745	3	114,107			10,042	3	126,091			9,810
Avery					8,450					6,950					6,000
Beaufort					0					125,324					9,259
Bertie					19,040	3				20,441	3				19,874
Bladen					50,776					57,725					59,729
Brunswick	1	832,935			240,306	1	832,136			265,630	1	1,026,874			770,352
Buncombe	4	4,901,326			1,194,376	4	5,256,845			1,220,653	4	5,971,048			1,335,805
Burke	3	139,864			285,371	3	146,931			277,672	3	165,648			287,159
Cabarrus	5	927,573			420,452	5	1,053,031			481,762	5	1,177,397			508,371
Caldwell	3	74,231			348,653	3	72,981			382,489	3	71,244			360,167
Camden				513,755	44,052	6	4,542		625,720	48,668	6	6,961		681,019	49,316
Carteret	5	3,549,637			266,965	5	3,765,000			285,179	5	4,385,694			382,553
Caswell					25,188					26,396					24,835
Catawba					633,979					633,609					658,752
Chatham	3	78,792			115,825	3	91,191			133,319	3	103,756			142,746
Cherokee	3	126,509			17,745	3	126,931			15,709	3	148,000			66,109
Chowan	3	74,512		456,776	21,931	3	70,260		476,033	21,576	3	79,351		950,789	23,102
Clay	3	15,269			22,965	3	17,752			25,060	3	15,484			26,327
Cleveland	3	252,384			302,237	3	255,711			327,261	3	268,611			325,729
Columbus	3	74,692			79,641	3	71,419			77,224	3	74,058			68,471
Craven	6	938,309			207,759	6	1,017,721			211,847	6	1,148,289			179,453
Cumberland	4	2,320,556	3,562,760		1,490,149	6	2,893,777	3,829,455		1,811,521	6	4,050,562	4,098,290		1,064,201
Currituck	4	4,357,730		6,741,575	219,779	4	4,667,481		7,508,030	240,892	4	5,322,539		4,901,640	222,374
Dare	5	12,657,342	1,577,787	12,599,862	52,118	5	13,223,232	1,719,889	15,129,331	55,080	5	14,433,446	1,839,772	10,760,950	29,906
Davidson										947,959					979,860
Davie	3	37,763			141,360	3	44,959			129,332	3	45,101			109,100
Duplin	3	88,974			49,412	6	93,606			35,635	6	190,460			45,756
Durham	6	6,321,747			1,000,576	6	7,154,485			983,432	6	7,688,386			823,664
Edgecombe					92,914					92,943					90,352
Forsyth	6	3,248,632			1,245,186	6	3,192,141			1,152,980	6	3,567,421			1,142,175
Franklin					119,752					93,798		17,942			126,625
Gaston	3	354,406			419,537	3	369,337			489,804	3	801,859			582,955
Gates					4,785					4,603					3,125
Graham	3	95,391			11,259	3	102,376			9,362	3	123,213			8,604
Granville	3	85,508			42,181	3	96,797			49,193	3	99,249			51,513
Greene					19,329					9,014					9,335

TABLE 75. -Continued

County	R a t e %	Fiscal year 2003-2004				R a t e %	Fiscal year 2004-2005				R a t e %	Fiscal year 2005-2006			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes [1% rate]		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes [1% rate]		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes [1% rate]
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Guilford	3	4,052,634			196,820	3	4,248,871			184,344	3	4,531,148			187,428
Halifax	3	258,338			146,621	5	275,096			146,462	5	458,563			153,583
Harnett	6	276,293			1,452,075	6	289,062			1,732,984	6	270,406			1,788,167
Haywood	3	697,460			306,601	3	669,569			311,796	3	706,526			320,982
Henderson	3	557,423			315,347	3	672,476			285,717	3	737,707			348,742
Hertford	3	47,908			61,906	3	53,725			58,001	3	49,022			57,893
Hoke					1,125,406					1,228,681					52,160
Hyde	3	331,408			3,259	3	329,807			2,675	3	355,932			1,155
Iredell					466,414					490,796					522,943
Jackson	3	387,518			38,439	3	431,806			40,395	3	467,759			81,156
Johnston	3	446,647			134,516	3	467,577			238,679	3	510,142			312,627
Jones					6,881					1,715					7,409
Lee	3	155,776			166,611	5	154,323			211,980	5	163,547			162,565
Lenoir	3	144,961			117,747	3	146,897			144,205	3	173,898			133,347
Lincoln	3	61,455			191,179	3	62,402			204,458	3	75,329			211,585
Macon	3	380,767			104,363	3	416,156			82,234	3	438,202			91,686
Madison	3	39,350			21,120	5	51,356			22,376	5	93,556			22,395
Martin	3	90,575			40,334	3	124,816			50,055	3	122,324			49,682
McDowell	3	142,775			197,908	3	129,539			174,136	3	152,333			168,925
Mecklenburg	6	15,774,948	13,119,498		763,258	6	17,843,034	15,522,879		455,631	6	22,793,876	17,350,589		475,116
Mitchell	3	42,090			42,582	3	37,777			43,955	3	45,281			77,885
Montgomery					25,503					27,133					1,200
Moore	3	1,056,486			129,683	3	1,282,444			151,316	3	1,258,736			132,425
Nash	5	1,063,100			149,287	5	1,034,938			156,859	5	1,095,964			160,355
New Hanover	3	3,369,725			1,244,162	3	3,232,349			1,243,604	3	3,566,359			1,182,519
Northampton					56,782					55,884					56,474
Onslow	3	704,339			417,640	3	1,005,312			523,882	3	1,200,248			705,611
Orange	2	440,922			342,692	2	513,486			382,545	2	576,010			394,254
Pamlico					17,895					19,114					13,975
Pasquotank	3	172,468		999,820	156,596	6	204,035		2,084,589	161,937	6	329,045		2,862,993	177,479
Pender	3	11,989			180,606	3	13,229			221,763	3	13,536			247,086
Perquimans				427,887	32,413				881,643	46,594			1,188,539		71,501
Person	5	122,799			124,421	5	140,174			93,613	5	129,510			91,840
Pitt	6	1,046,685			265,537	6	1,147,141			309,363	6	1,205,242			312,749
Polk	3	60,498			18,434	3	59,157			25,978	3	65,128			26,507
Randolph	3	289,133			324,008	3	345,228			323,830	3	370,224			396,278
Richmond	6	216,173			194,709	6	206,641			193,950	3	245,733			207,986
Robeson					188,062					278,394					242,268
Rockingham	3	158,469			202,308	3	162,255			321,468	3	168,392			261,204
Rowan	3	291,285			473,646	3	277,421			525,439	3	301,101			521,115

TABLE 75. -Continued

County	R a t e %	Fiscal year 2003-2004				R a t e %	Fiscal year 2004-2005				R a t e %	Fiscal year 2005-2006			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Rutherford	3	244,885			56,415	3	250,289			55,241	3	388,500			55,306
Sampson					75,279					75,130					73,766
Scotland	3	131,082			70,250	3	135,388			69,168	3	157,450			64,604
Stanly	6	179,149			157,873	6	184,879			172,947	6	199,699			164,821
Stokes					59,530					58,752					60,269
Surry					30,700					28,755					31,555
Swain	3	183,717			21,497	3	212,794			21,495	3	247,927			21,294
Transylvania	3	202,793			9,934	4	209,204			11,335	4	280,832			12,043
Tyrrell	6	4,993			2,327	6	6,298			2,571	6	7,042			2,927
Union					342,179					375,144					405,196
Vance	6	333,964			129,935	6	314,514			143,554	6	311,956			141,852
Wake	6	10,269,466	11,806,225		186,337	6	10,997,889	13,160,031		189,919	6	12,134,712	14,397,328		1,679,925
Warren					17,426					16,437					14,526
Washington	6	107,202		0	15,538	6	104,689		0	16,679	6	105,220		0	16,695
Watauga					152,519					171,272					268,717
Wayne					533,536					500,154					511,033
Wilkes					282,739					276,950					288,809
Wilson	3	309,055			103,845	3	299,477			114,952	3	319,487			109,985
Yadkin					113,762					115,475					113,026
Yancey	3	45,762			88,563	3	52,100			91,077	3	44,416			89,724
Total		88,101,812	31,195,137	22,414,624	20,914,361		94,065,893	34,232,254	26,705,346	24,947,003		108,538,534	37,685,979	21,345,930	25,446,722
Total collections					162,625,935					179,950,496					193,017,164

Detail may not add to totals due to rounding.

TABLE 76.-Continued

Municipality	Fiscal year 2003-2004			Fiscal year 2004-2005			Fiscal year 2005-2006					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Bertie												
Askeville												
Aulander							11,364	11,299				7,764
Colerain							5,124					
Kelford												
Lewiston-Woodville							475	500				450
Powellsville												
Roxobel							1,418	120				
Windsor							18,710	20,425				30,361
Bladen												
Bladenboro							13,945	16,026				17,347
Clarkton							1,595	2,090				2,378
Dublin							2,389	2,612				4,808
East Arcadia												
Elizabethtown							61,112	64,209				63,009
Tar Heel							180	142				140
White Lake							25,150					28,779
Brunswick												
Bald Head Island	6	480,615		17,823	6	488,804		19,918	6	590,565		21,189
Belville				2,992				5,314				7,650
Boiling Spring Lakes				22,214				3,597				28,480
Bolivia												
Calabash				4,519				5,394				5,442
Carolina Shores				1,957				2,732				1,008
Caswell Beach	5	138,151		11,133	5	144,881		12,688	5	169,344		10,920
Holden Beach	5	923,588		37,882	5	1,010,038		43,120	5	1,314,808		43,568
Leland				12,910				48,737				60,418
Navassa								7,091				
Northwest				829				738				1,161
Oak Island	5	649,917		139,866	5	693,498		157,908	5	777,906		9,257
Ocean Isle Beach	3	717,721		3,430	3	757,564		4,966	3	825,320		152,371
Sandy Creek												
Shallotte	3	66,858		19,261	3	79,605		17,990	3	87,618		22,313
Southport	3	28,878		43,894	3	20,835		45,044	3	13,385		58,735
St James				18,453								35,478
Sunset Beach	5	816,233		420	5	801,522		390	5	905,085		435
Varnamtown												
Buncombe												
Asheville				2,796,576				2,676,709				2,604,127
Biltmore Forest				17,987				18,188				
Black Mountain				145,884				147,695				152,677
Montreat				1,000				12,136				12,991
Weaverville				32,722				34,474				39,881
Woodfin				21,551				21,309				60,649

TABLE 76.-Continued

Municipality	Fiscal year 2003-2004			Fiscal year 2004-2005			Fiscal year 2005-2006					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Burke												
Connelly Springs												
Drexel							14,461	14,000				14,588
Glen Alpine							568					643
Hickory**												
Hildebran							7,355	7,585				8,355
Long View**												
Morganton							53,438	55,498				55,135
Rhodhiss**												
Rutherford College							10,814	12,104				12,410
Valdese							49,160	54,025				56,207
Cabarrus												
Concord							1,487,300	1,578,154				1,717,092
Harrisburg							34,119	38,421				44,869
Kannapolis*							463,979	570,386				
Locust**												
Midland												
Mount Pleasant							16,514	17,717				17,453
Caldwell												
Blowing Rock**	3											
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls							2,785	3,080				2,970
Hickory**	5											
Hudson							31,181	23,528				25,012
Lenoir							180,262	245,661				244,278
Rhodhiss*												
Sawmills							36,135					31,180
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach							47,226	49,604				55,427
Beaufort							47,917	50,165				54,022
Bogue												
Cape Carteret							15,309	16,209				17,310
Cedar Point												
Emerald Isle							76,506	6,609				14,620
Indian Beach												
Morehead City							160,702	177,449				192,309
Newport							41,793	29,601				40,742
Peletier												
Pine Knoll Shores							29,547	31,965				34,037

TABLE 76.-Continued

Municipality	Fiscal year 2003-2004			Fiscal year 2004-2005			Fiscal year 2005-2006					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Caswell												
Milton												
Yanceyville												
Catawba												
Brookford				4,362				3,916				4,200
Catawba												
Claremont	5	13,738		9,361	5	15,804		8,054	4	21,613		8,495
Conover				61,533				61,310				66,269
Hickory*	5	835,336		1,455,592	5	893,350		1,678,327	5	1,012,157		1,637,218
Long View*				9,761				9,974				8,923
Maiden*				21,986				20,861				20,419
Newton				82,783				79,227				81,692
Chatham												
Cary**												
Goldston				291				291				286
Pittsboro				24,984				28,300				
Siler City				77,778				78,778				80,709
Cherokee												
Andrews				8,055				4,105				4,366
Murphy				11,291				11,526				11,278
Chowan												
Edenton				101,911				99,396				92,301
Clay												
Hayesville				956				1,961				
Cleveland												
Belwood												
Boiling Springs				2,535				2,573				1,671
Casar												
Earl												
Fallston				3,373				3,803				3,977
Grover				3,126				595				1,185
Kings Mountain*	3	54,883		53,235	3	60,070		54,334	3	56,329		54,203
Kingstown												
Lattimore												
Lawndale				3,821				3,968				3,964
Moorestown												
Patterson Springs												
Polkville												
Shelby	3	97,787		161,503	3	102,032		175,315	3	103,621		184,241
Waco				1,360				30				1,430

TABLE 76.-Continued

Municipality	R a t e %	Fiscal year 2003-2004			R a t e %	Fiscal year 2004-2005			R a t e %	Fiscal year 2005-2006		
		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				1,533				1,704			1,662	
Hamilton												
Hassell												
Jamesville				3,089				2,919			2,211	
Oak City				4,186								
Parmele												
Robersonville				19,852				22,100			20,430	
Williamston				77,754				85,609			73,752	
McDowell												
Marion				21,335				20,439			21,810	
Old Fort				2,510				1,148			3,253	
Mecklenburg												
Charlotte				28,179,703				29,673,611			37,215,625	
Cornelius				188,650				251,842				
Davidson*				78,828				79,506			89,483	
Huntersville				175,218				176,508			278,169	
Matthews				436,973				406,962				
Mint Hill												
Pineville				264,734				306,335			354,806	
Stallings**												
Weddington**												
Mitchell												
Bakersville				2,964				3,319			4,171	
Spruce Pine				19,215				44,031			35,215	
Montgomery												
Biscoe				5,326				4,463			4,419	
Candor				3,785				3,956			3,789	
Mount Gilead				90				90			90	
Star				2,048				6,977			2,095	
Troy				15,757				19,264			16,226	
Moore												
Aberdeen				71,616				83,466			83,846	
Cameron				820				70			55	
Carthage				19,375				21,010			26,076	
Foxfire Village				7,701				8,967			9,554	
Pinebluff				18,070				28,700			24,626	
Pinehurst				128,267				151,851			217,474	
Robbins				3,554				3,867			3,487	
Southern Pines				161,888				177,973			185,194	
Taylortown												
Vass				7,219				2,781			6,050	
Whispering Pines				18,928				20,449			30,060	

TABLE 76.-Continued

Municipality	Fiscal year 2003-2004			Fiscal year 2004-2005			Fiscal year 2005-2006		
	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			2,427						
East Spencer			9,375			10,222			7,965
Faith			3,957			6,636			7,781
Granite Quarry			14,160			30,085			26,477
Kannapolis**									
Landis									
Rockwell			13,422			18,619			21,105
Salisbury			507,369			555,870			537,980
Spencer			13,626						14,325
Rutherford									
Bostic						1,500			959
Chimney Rock									
Ellenboro			1,683			1,374			1,030
Forest City			71,726			70,910			81,336
Lake Lure			27,397			27,737			20,103
Ruth									
Rutherfordton			53,278			52,665			93,131
Spindale			14,738			15,998			1,710
Sampson									
Autryville			2,568			2,951			2,975
Clinton			60,939			71,322			72,879
Faison**									
Garland			4,882			5,544			5,687
Harrells*									
Newton Grove			5,281			6,845			6,900
Roseboro			21,506			21,522			21,522
Salemburg			7,175			7,159			6,901
Turkey									
Scotland									
East Laurinburg									
Gibson			43			103			273
Laurinburg			164,697			170,969			28,784
Maxton**									
Wagram			4,192			4,210			3,812
Stanly									
Albemarle			194,383			271,087			210,288
Badin									
Locust*			2,290			14,952			16,380
Misenhimer									
New London						6,317			6,190
Norwood			1,800			1,783			1,723
Oakboro			11,389			12,181			12,047
Red Cross									
Richfield						6,418			5,267
Stanfield			6,528			6,870			

TABLE 76.-Continued

Municipality	Fiscal year 2003-2004			Fiscal year 2004-2005			Fiscal year 2005-2006						
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	
Wake													
Angier**													
Apex							329,920					471,191	
Cary*							2,691,529					3,727,331	
Durham**													
Fuquay-Varina							99,626					147,371	
Garner							354,475					315,890	
Holly Springs							175,402					264,673	
Knightdale							83,827					123,332	
Morrisville*							123,988					257,598	
Raleigh*							9,754,263					14,163,703	
Rolesville							16,786					37,820	
Wake Forest*							213,161					348,256	
Wendell							36,648					8,306	
Zebulon*							40,651					45,676	
Warren													
Macon													
Norlina							6,762					150	
Warrenton							16,105					17,874	
Washington													
Creswell							1,550					1,550	
Plymouth							9,201					10,105	
Roper							273					7,943	
Watauga													
Beech Mountain*	6	271,072			6	234,987			6	260,171			57,363
Blowing Rock*	3	386,658			3	627,662			3	736,330			66,405
Boone	3	469,386			3	474,749			3	495,600			109,493
Seven Devils*										31,517			740
Wayne													
Eureka							988						955
Fremont							6,584						6,043
Goldsboro	5	466,488			5	463,450			5	455,172			508,967
Mount Olive*							33,572						36,924
Pikeville													
Seven Springs							245						110
Walnut Creek							6,632						6,891
Wilkes													
Elkin**													
North Wilkesboro							47,055						51,504
Ronda													
Wilkesboro	3	139,890			3	142,798			3	144,809			

TABLE 76.-Continued

Municipality	R a t e %	Fiscal year 2003-2004			R a t e %	Fiscal year 2004-2005			R a t e %	Fiscal year 2005-2006		
		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							197					
Elm City							2,548				2,548	
Kenly**												
Lucama							3,733				5,349	
Saratoga							198					
Sharpsburg**												
Sims							1,486				1,256	
Stantonsburg							6,249				6,866	
Wilson							1,008,860				905,264	
Yadkin												
Boonville												
East Bend											2,517	
Jonesville	1	48,600		23,108	1	49,133		23,244	1	50,160	24,924	
Yadkinville				23,346				25,554				
Yancey												
Burnsville				31,378				35,377			32,072	
Total		18,371,399	181,786	96,671,065		20,276,172	189,169	106,960,010		22,602,203	198,102	118,735,613
Total collections				115,224,250				127,425,351				141,535,918

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.