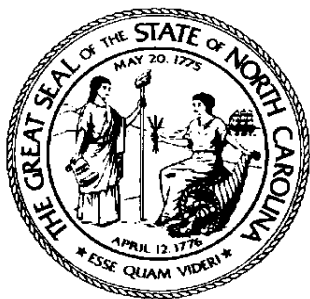
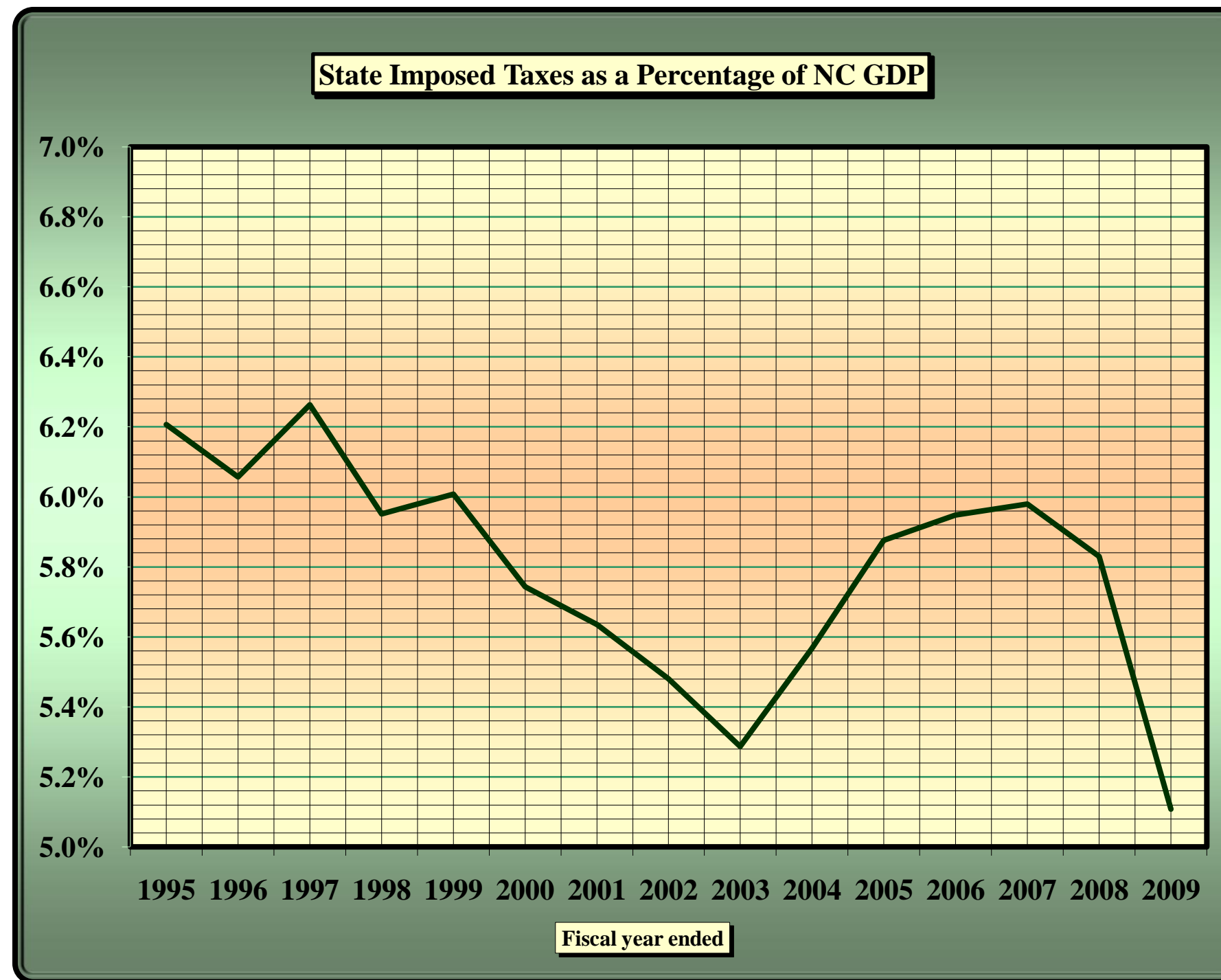


Statistical Abstract of North Carolina Taxes 2009



Policy Analysis and
Statistics Division

**Statistical Abstract of North Carolina Taxes
2009**

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.

TABLE of CONTENTS
TABLES

Number Title

PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

- 1) State Imposed Taxes as a Percentage of North Carolina GDP

PART II . SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

- 2) State General Fund: Tax Revenues by Source
3) State General Fund: Non-Tax Revenues and Transfers by Source

PART III . STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX

- 4) State Government Tax Collections in the United States by Type of Tax by State
5) Estate Tax and Inheritance Tax Collections [Articles 1., 1A.]
6) Privilege Tax Collections [Article 2.]
7) Cigarette and Other Tobacco Tax Collections in the United States by State
8) Tobacco Products Tax Collections [Article 2A.]
9) Per Capita Tax-Paid Cigarette Sales
10) Alcoholic Beverages Tax Rates and Net Collections and Personal Income by State
11) Alcoholic Beverage Tax Collections [Article 2C.]
12) Net Alcoholic Beverage Tax Collections by Type
13) Collections of Fortified and Unfortified Wine Excise Taxes and Wine Licenses
14) Collections of Beer and Spirituous Liquor Excise Taxes and Licenses and Liquor Surcharge Tax
15) Unauthorized Substance Taxes Collections [Article 2D.]
16) Franchise Tax Collections [Article 3.]
17A) Franchise Tax On Electric Power, Water, and Sewerage Companies and Piped Natural Gas Excise Tax
Net Collections and Distributable Proceeds for 2007-2008 [Articles 3., 5E.]
17B) State Sales and Use Tax: Electricity, Telecommunications, and Video Programming Services
Net Collections and Distributable Proceeds for 2007-2008
17C) Franchise Tax On Electric Power, Water, and Sewerage Companies and Piped Natural Gas Excise Tax
Net Collections and Distributable Proceeds for 2008-2009 [Article 5]
17D) State Sales and Use Tax: Electricity, Telecommunications, and Video Programming Services
Net Collections and Distributable Proceeds for 2008-2009
18) Primary Forest Products Tax Net Collections [G.S. 113A, Article 12.]
19) Primary Forest Products Tax: Amount of Quarterly Tax Due According to Type of Forest Product
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
21) Corporation Income Tax Collections [Article 4., Part 1]
22) Individual Income Tax Rates and Net Collections and Personal Income for Those States Levying a Tax
On Personal Income
22A) Federal Itemization/Standard Deduction Rate by State, Tax Year 2007
23) Individual Income Tax Collections [Article 4., Part 2]
24) Gross Individual Income Tax Collections by Type of Payment
25) North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income
26) Statistics of Special Programs
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
28) State Sales and Use Tax Collections [Article 5.]
29) State Per Capita Gross Sales and Use Tax Collections and Per Capita Personal Income
30) State Sales and Use Tax Gross Collections Generated from the State General Rate Per One Cent of Tax
31) State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax
32) State Sales and Use Tax: Gross Collections by Business Groups and Units
33) Sales and Use Tax Refunds by Type of Tax Refunded by Type of Claimant
34) Sales and Use Tax Governmental Refunds by Type of Governmental Claimant

TABLE of CONTENTS

(Continued)

<u>Number</u>	<u>Title</u>	
35A)	Sales and Use Tax Nonprofit Refunds by Size of Refund by Fiscal Year	
35B)	Sales and Use Tax Nonprofit Refunds of \$100,001 or More by Type of Claimant by Fiscal Year	
36A)	State Sales and Use Tax: Gross Collections by County	
36B)	State Sales and Use Tax: Percent Change in Gross Collections by County	
37A)	State Sales and Use Tax: Retail Taxable Sales by County	
37B)	State Sales and Use Tax: Percent Change in Retail Taxable Sales by County	
38)	A County Comparison of State Sales and Use Tax Gross Collections for 1994-1995 and 2008-2009 [Rank, Contribution Percentage, and Overall Growth]	
39)	A County Comparison of State Retail Taxable Sales for 1996-1997 and 2008-2009 [Rank, Contribution Percentage, and Overall Growth]	
40)	North Carolina Highway Use Tax Net Collections	[Article 5A.]
41)	Scrap Tire Disposal Tax Collections	[Article 5B.]
42)	White Goods Disposal Tax Collections	[Article 5C.]
43)	Dry-Cleaning Solvent Tax Collections	[Article 5D.]
44)	Piped Natural Gas Excise Tax Collections	[Article 5E.]
45)	Manufacturing Fuel and Certain Machinery and Equipment Tax Collections	[Article 5F.]
46)	Solid Waste Disposal Tax Collections	[Article 5G.]
47)	Gift Tax Collections	[Article 6.]
48)	Freight Car Lines Tax Collections	[Article 8A.]
49)	Insurance Premium Tax and License Collections	G.S. 58[Article 6.]; G.S. 105[Article 8B.]
50)	Insurance Premium Tax Net Collections by Type	
51)	Excise Stamp Tax On Conveyances	[Article 8E.]
52)	Motor Fuel Excise Tax Rates and Net Collections by State	
53)	Motor Fuels Tax Collections	[Subchapter V.]
54)	Total Gallons of Fuel Sold In North Carolina: Taxable and Non-Taxable	
55)	1/4 Cent Motor Fuels and Oil Inspection Fees	G.S. 119[Article 3.]
PART IV . LOCAL GOVERNMENT SALES AND USE TAX REVENUES		
56A)	Summary of Local Sales and Use Tax Collections and Distributable Shares by County for Fiscal Year 2007-2008	G.S. 105[Articles 39., 40., 42., 44., 46]
57A)	Article 39 First One-Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2007-2008	
58A)	Article 40 First One-Half Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County Article 42 Second One-Half Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2007-2008	
59A)	Article 44 Third One-Half Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2007-2008	
56B)	Summary of Local Sales and Use Tax Collections and Distributable Shares by County for Fiscal Year 2008-2009	
57B)	Article 39 First One-Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2008-2009	
58B)	Article 40 First One-Half Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County Article 42 Second One-Half Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2008-2009	
59B)	Article 44 Third One-Half Cent Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2008-2009	
60A)	Article 43 Local Government Sales and Use Taxes for Public Transportation	[Article 43.]
60B)	Article 45 Local Government Sales and Use Tax for Beach Nourishment	[Article 45.]
60C)	Article 46 One-Quarter Cent County Sales and Use Tax Allocations and Distributable Shares by County	[Article 46.]

TABLE of CONTENTS

(Continued)

Number Title

PART V . OTHER LOCAL GOVERNMENT TAXES AND REVENUES

- 61) Tax Levies of Local Governments by Type of Tax
- 62) Summary of Local Government Tax and Reimbursement Revenues by Type
- 63) Local Government Shares of State Administered Tax Levies by Types of Taxes
- 64) State Aid Paid to Counties and Municipalities by Type
- 65) County Tax Levies and County Shares of State Taxes by Type, Fiscal Year 2007-2008
- 66) Amounts of Municipal Revenues by Types and Municipal Shares of State Taxes, Fiscal Year 2007-2008
- 67) Local Property Tax Levies by Location of Property and Tax Jurisdictions
- 68) Weighted Average Property Tax Rates per \$100 of Assessed Valuation by Tax Jurisdictions and by Location of Property
- 69) Total Assessed Value of Specified Classes of Property Locally Taxable in North Carolina
- 70) Assessed Valuation of Property Locally Taxable by Location
- 71) Total Property Taxes Levied by Special Tax Districts
- 72) Valuation of Property of Utility Companies by Counties and by Types of Companies for 2007-2008
- 73) Valuation of Property of Transportation Companies by Counties and by Types of Companies for 2007-2008
- 74) Valuation of Public Service Company Property as a Percentage of Total Valuation by County, Fiscal Year 2007-2008
- 75) Local Government Tax Rates Fiscal Year 2008-2009
- 76) Collections of Occupancy, Prepared Foods, Land Transfer Taxes, and License Taxes by County
- 77) Collections of Occupancy, Meals, and License Taxes by Municipality

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	
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...	324,383,000,000	6.00%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.88%
2005-2006...	348,397,000,000	7.40%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.95%
2006-2007...	378,593,000,000	8.67%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.98%
2007-2008...	390,467,000,000	3.14%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.83%
2008-2009...	400,192,000,000	2.49%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	5.11%

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 2, 2009; North Carolina Employment Security Commission. Unemployment taxes

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

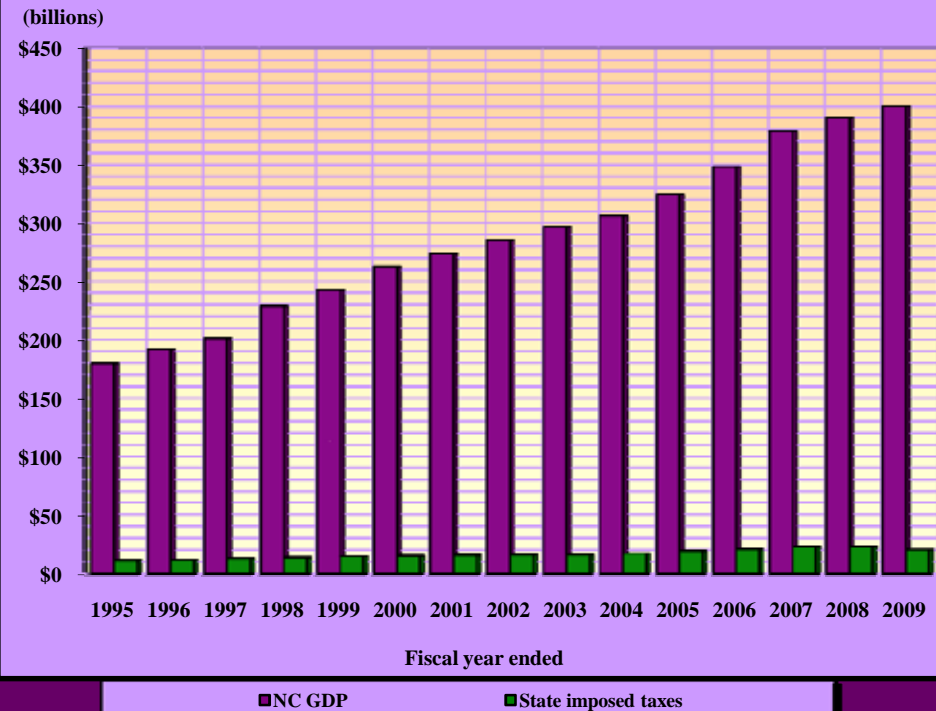
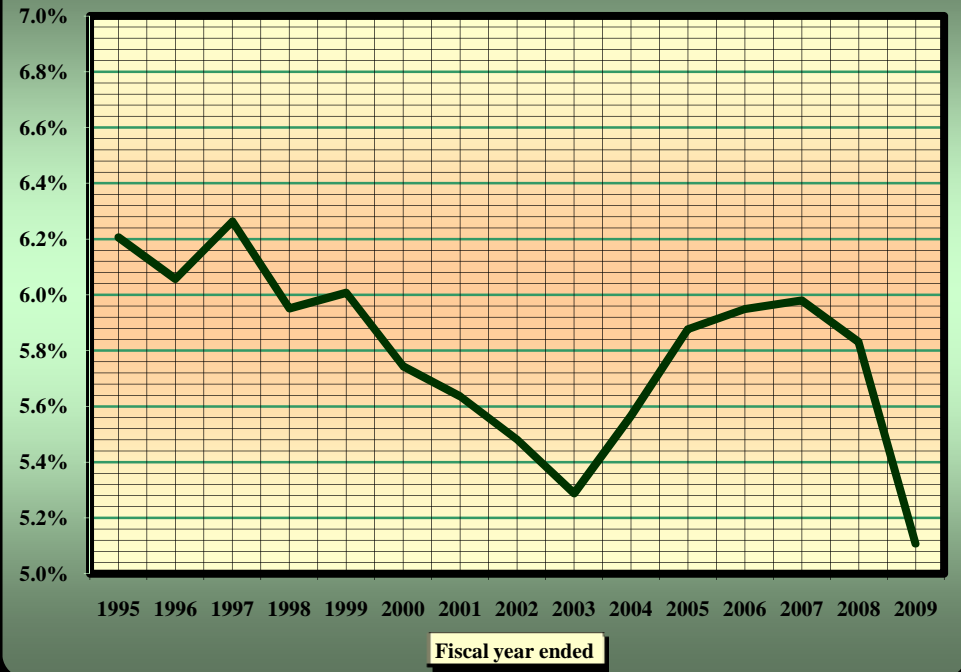
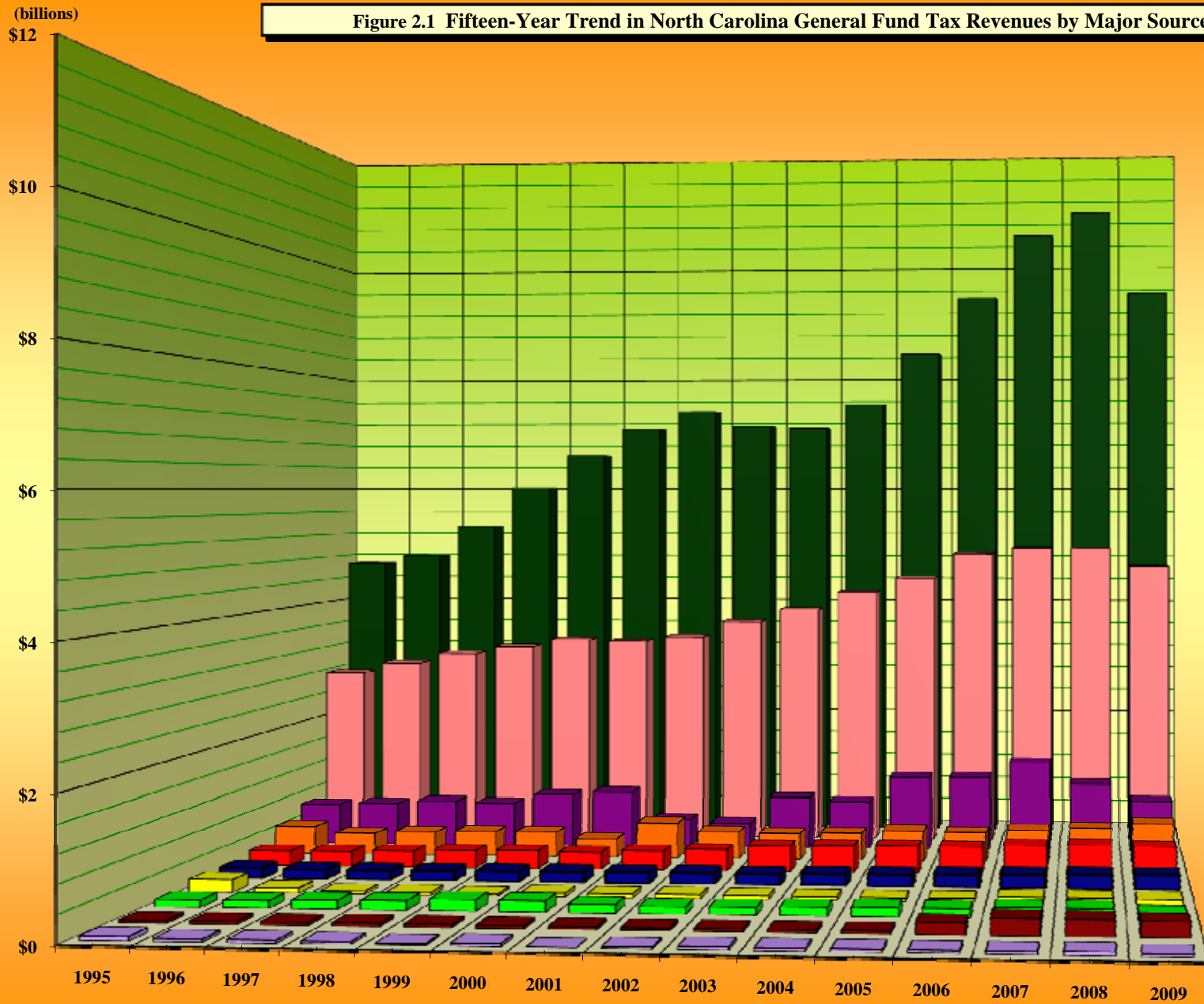


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

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



Fiscal year ended

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

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	1994-1995		1995-1996		1996-1997		1997-1998		1998-1999	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate (Inheritance) Tax.....	109,865,447	1.10%	112,912,290	1.12%	132,068,325	1.21%	138,124,663	1.18%	169,935,220	1.33%
Privilege License Tax.....	64,661,218	0.65%	42,009,251	0.42%	43,353,475	0.40%	36,648,113	0.31%	27,588,260	0.22%
Tobacco Products Tax.....	44,635,750	0.45%	46,697,736	0.46%	46,677,349	0.43%	47,177,218	0.40%	44,852,542	0.35%
Soft Drink Tax.....	37,958,080	0.38%	39,805,998	0.39%	31,347,645	0.29%	23,078,645	0.20%	12,349,253	0.10%
Franchise Tax.....	458,058,989	4.59%	355,918,036	3.53%	387,811,674	3.55%	407,256,555	3.47%	409,558,340	3.22%
Income Taxes:										
Individual Income Tax.....	4,665,474,733	46.79%	4,800,034,948	47.57%	5,329,990,261	48.75%	6,028,870,217	51.41%	6,606,500,278	51.88%
Corporate Income Tax.....	649,389,838	6.51%	673,837,774	6.68%	717,750,574	6.56%	696,338,557	5.94%	848,509,669	6.66%
Total income taxes.....	5,314,864,571	53.30%	5,473,872,722	54.25%	6,047,740,836	55.31%	6,725,208,774	57.35%	7,455,009,947	58.55%
Sales and Use Tax.....	2,781,683,390	27.90%	2,958,132,813	29.32%	3,127,673,443	28.61%	3,255,372,048	27.76%	3,376,206,664	26.51%
Alcoholic Beverage Tax.....	163,188,783	1.64%	145,517,853	1.44%	150,208,567	1.37%	153,723,510	1.31%	158,026,529	1.24%
Gift Tax.....	8,591,847	0.09%	11,036,783	0.11%	12,560,941	0.11%	20,640,224	0.18%	19,334,909	0.15%
Intangibles Tax.....	128,616,356	1.29%	11,448,289	0.11%	-	-	319,936	0.00%	30,795	0.00%
Freight Car Lines Tax.....	435,745	0.00%	422,026	0.00%	495,433	0.00%	477,655	0.00%	469,302	0.00%
Insurance Tax.....	236,215,989	2.37%	242,652,553	2.40%	258,503,720	2.36%	283,763,234	2.42%	291,230,879	2.29%
Piped Natural Gas Tax.....	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax.....	16,390,997	0.16%	17,762,813	0.18%	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax*.....	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	648,893	0.01%	566,066	0.01%	706,068	0.01%	655,945	0.01%	671,264	0.01%
Total Tax Revenue.....	9,365,816,056	93.93%	9,458,755,229	93.74%	10,239,147,477	93.65%	11,092,446,520	94.59%	11,965,263,904	93.97%
Total Non-tax Revenue & Transfers.....	604,922,660	6.07%	631,470,156	6.26%	694,713,075	6.35%	634,682,010	5.41%	768,456,722	6.03%
Total General Fund Revenue.....	9,970,738,716	100.00%	10,090,225,385	100.00%	10,933,860,552	100.00%	11,727,128,530	100.00%	12,733,720,626	100.00%
Sources of revenue	Fiscal Year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate (Inheritance) Tax.....	163,327,319	1.24%	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%	128,479,443	0.85%
Privilege License Tax.....	43,828,822	0.33%	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%	41,615,694	0.28%
Tobacco Products Tax.....	43,663,205	0.33%	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%	43,732,769	0.29%
Soft Drink Tax.....	1,285,949	0.01%	51,202	0.00%	1,855	0.00%	-	-	-	-
Franchise Tax.....	306,979,197	2.34%	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%	445,294,486	2.95%
Income Taxes:										
Individual Income Tax.....	7,080,106,177	53.90%	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%	7,509,898,086	49.82%
Corporate Income Tax.....	903,241,974	6.88%	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%	776,964,847	5.15%
Total income taxes.....	7,983,348,151	60.78%	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%	8,286,862,932	54.98%
Sales and Use Tax.....	3,354,897,708	25.54%	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%	4,222,201,842	28.01%
Alcoholic Beverage Tax.....	166,372,353	1.27%	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%	182,392,509	1.21%
Gift Tax.....	25,085,473	0.19%	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%	16,630,438	0.11%
Intangibles Tax.....	18,703	0.00%	3,906	0.00%	-	-	-	-	-	-
Freight Car Lines Tax.....	444,094	0.00%	497,560	0.00%	518,887	0.00%	379,551	0.00%	527,447	0.00%
Insurance Tax.....	273,367,118	2.08%	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%	423,405,050	2.81%
Piped Natural Gas Tax.....	27,715,136	0.21%	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%	38,994,881	0.26%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	1,841,220	0.01%	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	2,922,488	0.02%	-	-	-	-
Manufacturing Tax*.....	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	645,279	0.00%	756,029	0.01%	751,977	0.01%	722,893	0.01%	589,383	0.00%
Total Tax Revenue.....	12,390,978,509	94.34%	12,573,059,410	93.47%	12,444,661,014	92.11%	13,117,230,784	92.08%	13,830,726,874	91.76%
Total Non-tax Revenue & Transfers.....	743,931,336	5.66%	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%	1,242,615,142	8.24%
Total General Fund Revenue.....	13,134,909,845	100.00%	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333	100.00%	15,073,342,016	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate (Inheritance) Tax.....	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%
Privilege License Tax.....	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%	56,309,007	0.28%	37,515,608	0.20%
Tobacco Products Tax.....	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%	237,377,533	1.20%	227,056,891	1.19%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%	574,460,805	2.90%	651,938,670	3.41%
Income Taxes:										
Individual Income Tax.....	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%	10,902,299,190	55.00%	9,470,172,885	49.46%
Corporate Income Tax.....	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%	1,111,668,852	5.61%	835,544,512	4.36%
Total income taxes.....	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%	12,013,968,042	60.60%	10,305,717,397	53.83%
Sales and Use Tax.....	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%	4,981,673,149	25.13%	4,677,947,376	24.43%
Alcoholic Beverage Tax.....	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%	225,125,416	1.14%	228,458,572	1.19%
Gift Tax.....	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%	17,354,083	0.09%	12,291,039	0.06%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	351,890	0.00%	269,931	0.00%	324,535	0.00%	278,555	0.00%	183,472	0.00%
Insurance Tax.....	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%	492,698,607	2.49%	466,601,945	2.44%
Piped Natural Gas Tax.....	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%	36,476,388	0.18%	34,240,028	0.18%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax*.....	-	-	11,951,991	0.07%	36,558,780	0.19%	37,748,630	0.19%	32,865,620	0.17%
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	411,955	0.00%	5,032	0.00%	2,987	0.00%	2,852	0.00%	6,402	0.00%
Total Tax Revenue.....	15,477,557,903	94.80%	17,020,515,803	95.22%	18,712,126,352	96.16%	18,832,237,918	95.00%	16,779,079,034	87.64%
Total Non-tax Revenue & Transfers.....	848,923,661	5.20%	853,832,727	4.78%	747,904,898	3.84%	991,845,829	5.00%	2,366,598,932	12.36%
Total General Fund Revenue.....	16,326,481,563	100.00%	17,874,348,531	100.00%	19,460,031,250	100.00%	19,824,083,747	100.00%	19,145,677,966	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, piped natural gas excise, 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									
	1994-1995		1995-1996		1996-1997		1997-1998		1998-1999	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	160,070,602	26.46%	199,346,933	31.57%	224,112,646	32.26%	248,130,558	39.10%	249,282,071	32.44%
Judicial Department receipts.....	87,114,170	14.40%	90,329,177	14.30%	99,063,372	14.26%	112,790,061	17.77%	120,960,787	15.74%
Sales tax reimbursement - Highway Fund*	10,500,000	1.74%	11,130,000	1.76%	11,853,450	1.71%	12,600,000	1.99%	13,400,000	1.74%
Sales tax refund - Non-Highway Fund**	11,091,410	1.83%	8,459,963	1.34%	13,321,040	1.92%	10,841,574	1.71%	10,921,878	1.42%
Secretary of State.....	12,926,785	2.14%	14,811,885	2.35%	17,325,233	2.49%	19,419,230	3.06%	20,422,676	2.66%
Cost of administering local government sales and use tax.....	6,668,989	1.10%	8,661,312	1.37%	9,178,351	1.32%	10,059,505	1.58%	10,292,859	1.34%
Disproportionate share payments.....	94,000,000	15.54%	76,013,459	12.04%	100,843,546	14.52%	-	-	85,000,000	11.06%
Intrastate transfer of funds.....	2,914,575	0.48%	3,072,905	0.49%	3,395,012	0.49%	3,713,703	0.59%	2,639,727	0.34%
Banking and investment fees.....	3,760,168	0.62%	3,432,141	0.54%	3,337,419	0.48%	3,031,192	0.48%	4,332,001	0.56%
Insurance Department.....	15,357,774	2.54%	19,544,636	3.10%	18,708,950	2.69%	20,312,786	3.20%	40,197,960	5.23%
Reversions of capital improvements funds.....	4,452,997	0.74%	157,205	0.02%	23,489	0.00%	54,504	0.01%	48,706	0.01%
ABC Board application fees.....	2,757,160	0.46%	2,999,710	0.48%	2,775,655	0.40%	2,796,455	0.44%	3,100,025	0.40%
Gasoline and oil inspection fees.....	1,234,397	0.20%	1,194,295	0.19%	1,287,729	0.19%	1,206,785	0.19%	960,850	0.13%
Transfer of Use Tax from Highway Trust Fund.....	170,000,000	28.10%	170,000,000	26.92%	170,000,000	24.47%	170,000,000	26.79%	170,000,000	22.12%
Administrative Office of the Courts: DWI service fees.....	4,837,980	0.80%	4,868,421	0.77%	5,378,688	0.77%	5,405,247	0.85%	5,320,422	0.69%
Probation - supervision fees.....	9,802,277	1.62%	10,031,732	1.59%	10,859,251	1.56%	10,938,723	1.72%	10,668,097	1.39%
Miscellaneous.....	7,433,379	1.23%	7,416,382	1.17%	3,249,243	0.47%	3,381,686	0.53%	20,908,663	2.72%
Total General Fund Non-tax Revenue and Transfers.	604,922,660	100.00%	631,470,156	100.00%	694,713,075	100.00%	634,682,010	100.00%	768,456,722	100.00%

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

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	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.....	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%
Judicial Department receipts.....	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%
Sales tax reimbursement - Highway Fund*	16,166,400	1.90%	-	-	-	-	18,190,000	1.83%	17,610,000	0.74%
Sales tax refund - Non-Highway Fund**	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%
Secretary of State.....	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%
Cost of administering local government										
sales and use tax.....	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%
Disproportionate share payments.....	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%	100,000,000	10.08%	100,000,000	4.23%
Intrastate transfer of funds.....	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%
Banking and investment fees.....	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%
Insurance Department.....	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%
Reversions of capital improvements funds.....	444	0.00%	679	0.00%	45	0.00%	3,507,038	0.35%	40,000,000	1.69%
ABC Board application fees.....	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%
Gasoline and oil inspection fees.....	845,726	0.10%	1,040,606	0.12%	913,976	0.12%	784,734	0.08%	901,426	0.04%
Transfer of Use Tax from Highway										
Trust Fund.....	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%
Administrative Office of the Courts:										
DWI service fees.....	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%
Probation - supervision fees.....	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%
Miscellaneous.....	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%
Total General Fund Non-tax Revenue and Transfers.	848,923,661	100.00%	853,832,727	100.00%	747,904,898	100.00%	991,845,829	100.00%	2,366,598,932	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.

2008-09 Intrastate transfer of funds category includes \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation; and \$57,387,969 from the Appropriation Bill. Stabilization Funds include \$150,867,275 from the American Reinvestment and Recovery Act of 2009.

*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, 2008)

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 [2007] [\$1,000s]	Population as of 7/1/2008 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			Personal income calendar year [2007] [\$1,000s]	Population as of 7/1/2008 [1,000s]
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Alabama.....	301,034	64.57	2,287,288	490.63	2,145,820	460.29	487,934	104.66	3,077,553	660.15	524,808	112.57	246,093	52.79	9,070,530	1,945.67	149,991,303	4,662	6.05%	39
Alaska.....	81,518	118.78	-	-	279,569	407.36	142,914	208.24	-	-	981,673	1,430.40	6,939,040	10,110.90	8,424,714	12,275.68	27,272,807	686	30.89%	1
Arizona.....	901,872	138.75	6,433,468	989.74	1,712,627	263.47	420,770	64.73	3,408,576	524.38	784,511	120.69	44,077	6.78	13,705,901	2,108.54	208,603,166	6,500	6.57%	34
Arkansas.....	682,174	238.91	2,807,943	983.38	970,274	339.80	307,342	107.64	2,344,876	821.21	342,529	119.96	75,366	26.39	7,530,504	2,637.29	85,418,388	2,855	8.82%	7
California.....	2,279,103	62.01	31,972,874	869.85	7,852,934	213.65	7,642,180	207.91	55,745,970	1,516.62	11,849,097	322.37	19,818	0.54	117,361,976	3,192.94	1,520,754,918	36,757	7.72%	14
Colorado.....	-	-	2,312,731	468.22	1,206,858	244.33	377,179	76.36	5,067,981	1,026.02	507,986	102.84	151,901	30.75	9,624,636	1,948.52	199,483,375	4,939	4.82%	48
Connecticut.....	-	-	3,178,903	907.93	1,998,473	570.79	352,999	100.82	7,000,225	1,999.35	534,201	152.57	302,830	86.49	13,367,631	3,817.96	191,877,079	3,501	6.97%	26
Delaware.....	-	-	-	-	484,515	554.94	1,033,345	1,183.55	1,006,859	1,153.21	308,676	353.54	97,560	111.74	2,930,955	3,356.98	34,574,839	873	8.48%	10
Florida.....	2,100	0.11	21,518,100	1,174.03	7,778,923	424.42	1,875,355	102.32	-	-	2,208,600	120.50	2,466,920	134.60	35,849,998	1,955.99	699,176,462	18,328	5.13%	46
Georgia.....	81,928	8.46	5,796,653	598.47	1,892,192	195.36	526,149	54.32	8,845,476	913.25	943,042	97.36	97,677	10.08	18,183,117	1,877.31	319,018,383	9,686	5.70%	42
Hawaii.....	-	-	2,619,595	2,033.53	682,495	529.81	156,781	121.71	1,544,835	1,199.22	105,294	81.74	38,480	29.87	5,147,480	3,995.88	50,125,395	1,288	10.27%	3
Idaho.....	-	-	1,347,327	884.18	395,967	259.85	270,270	177.36	1,438,518	944.02	190,194	124.81	9,641	6.33	3,651,917	2,396.56	47,582,780	1,524	7.67%	16
Illinois.....	59,134	4.58	7,935,417	615.07	7,536,246	584.13	2,474,318	191.78	10,320,239	799.92	3,115,604	241.49	449,639	34.85	31,890,597	2,471.84	526,006,245	12,902	6.06%	38
Indiana.....	7,170	1.12	5,738,829	899.96	2,457,267	385.35	799,999	125.45	4,837,524	758.61	909,494	142.63	166,012	26.03	14,916,295	2,339.15	210,447,553	6,377	7.09%	24
Iowa.....	-	-	1,840,862	613.10	1,119,705	372.92	639,764	213.07	2,848,393	948.66	347,248	115.65	96,054	31.99	6,892,026	2,295.39	104,168,446	3,003	6.62%	32
Kansas.....	79,026	28.20	2,264,747	808.22	826,474	294.94	303,696	108.38	2,944,851	1,050.93	528,011	188.43	212,943	75.99	7,159,748	2,555.11	101,444,002	2,802	7.06%	25
Kentucky.....	503,105	117.84	2,875,836	673.62	1,842,681	431.62	469,761	110.03	3,483,138	815.87	533,630	124.99	348,142	81.55	10,056,293	2,355.52	130,580,989	4,269	7.70%	15
Louisiana.....	46,643	10.57	3,459,383	784.30	2,079,507	471.46	498,612	113.04	3,169,686	718.62	703,196	159.43	1,046,843	237.34	11,003,870	2,494.76	153,503,932	4,411	7.17%	21
Maine.....	37,279	28.32	1,071,653	814.04	641,672	487.42	233,711	177.53	1,448,273	1,100.13	184,515	140.16	64,511	49.00	3,681,614	2,796.61	44,711,062	1,316	8.23%	11
Maryland.....	630,809	111.97	3,748,933	665.46	2,499,883	443.75	697,481	123.81	7,831,977	1,390.23	735,324	130.52	461,423	81.91	16,605,830	2,947.64	261,114,676	5,634	6.36%	36
Massachusetts.....	96	0.01	4,098,089	630.67	1,934,893	297.77	685,045	105.42	12,496,142	1,923.08	2,179,956	335.48	442,136	68.04	21,836,357	3,360.49	316,895,851	6,498	6.89%	27
Michigan.....	2,264,306	226.35	8,225,599	822.28	3,694,773	369.35	1,354,001	135.35	7,181,055	717.86	1,778,317	177.77	283,575	28.35	24,781,626	2,477.31	345,940,023	10,003	7.16%	22
Minnesota.....	712,463	136.48	4,550,838	871.74	2,882,225	552.11	1,011,289	193.72	7,777,259	1,489.78	1,040,479	199.31	346,338	66.34	18,320,891	3,509.49	213,021,512	5,220	8.60%	9
Mississippi.....	50,481	17.18	3,135,390	1,066.96	941,522	320.40	418,771	142.51	1,551,079	527.83	384,643	130.89	136,463	46.44	6,618,349	2,252.20	83,367,863	2,939	7.94%	12
Missouri.....	28,970	4.90	3,228,274	546.09	1,542,357	260.90	650,763	110.08	5,118,849	865.90	384,010	64.96	11,948	2.02	10,965,171	1,854.86	199,655,237	5,912	5.49%	45
Montana.....	220,327	227.74	-	-	544,402	562.72	311,029	321.50	870,064	899.35	161,713	167.16	350,394	362.19	2,457,929	2,540.65	31,783,449	967	7.73%	13
Nebraska.....	2,264	1.27	1,534,134	860.21	447,978	251.19	206,783	115.95	1,726,145	967.88	232,852	130.56	25,315	14.19	4,175,471	2,341.26	64,359,930	1,783	6.49%	35
Nevada.....	192,050	73.86	3,077,433	1,183.55	1,853,019	712.65	826,397	317.82	-	-	-	-	166,685	64.11	6,115,584	2,352.00	101,798,979	2,600	6.01%	40
New Hampshire.....	387,623	294.59	-	-	792,947	602.63	215,878	164.06	117,936	89.63	614,794	467.24	122,001	92.72	2,251,179	1,710.87	54,640,414	1,316	4.12%	50
New Jersey.....	2,998	0.35	8,915,515	1,026.82	3,604,086	415.09	1,452,361	167.27	12,605,545	1,451.81	2,819,906	324.77	1,216,099	140.06	30,616,510	3,526.17	428,424,936	8,683	7.15%	23
New Mexico.....	57,665	29.06	1,949,768	982.57	713,524	359.57	237,616	119.74	1,213,394	611.48	403,524	203.35	1,099,039	553.85	5,674,530	2,859.63	60,318,370	1,984	9.41%	5
New York.....	-	-	11,294,737	579.51	8,885,010	455.87	1,355,826	69.56	36,563,948	1,876.01	5,037,830	258.48	2,263,004	116.11	65,400,355	3,355.53	900,818,677	19,490	7.26%	20
North Carolina.....	-	-	5,269,929	571.43	3,659,918	396.85	1,412,089	153.11	10,993,927	1,192.09	1,206,412	130.81	238,924	25.91	22,781,199	2,470.20	305,022,357	9,222	7.47%	17
North Dakota.....	1,901	2.96	530,078	826.33	343,328	535.21	165,810	258.48	317,249	494.56	161,925	252.42	791,765	1,234.28	2,312,056	3,604.25	23,016,715	641	10.05%	4
Ohio.....	32,066	2.79	7,865,674	684.81	4,879,721	424.84	2,673,262	232.74	9,847,506	857.36	754,633	65.70	320,951	27.94	26,373,813	2,296.19	395,614,450	11,486	6.67%	30

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Personal Income, Population, and Taxes			
	Property		General Sales and Gross Receipts*		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Personal income calendar year [2007] [\$1,000s]	Popula-tion as of 7/1/2008 [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.....	-	-	2,096,220	575.51	937,582	257.41	1,034,864	284.12	2,787,445	765.29	360,065	98.85	1,268,051	348.14	8,484,227	2,329.32	126,272,950	3,642	6.72%	29
Oregon.....	21,569	5.69	-	-	760,579	200.68	888,615	234.46	4,968,791	1,311.01	477,113	125.89	133,366	35.19	7,250,033	1,912.91	131,277,786	3,790	5.52%	44
Pennsylvania....	58,681	4.71	8,873,309	712.81	6,432,704	516.75	2,822,738	226.76	10,408,439	836.13	2,191,420	176.04	1,336,449	107.36	32,123,740	2,580.58	481,806,170	12,448	6.67%	30
Rhode Island....	1,083	1.03	846,870	805.94	534,245	508.42	95,792	91.16	1,091,705	1,038.94	145,866	138.82	45,795	43.58	2,761,356	2,627.89	41,945,840	1,051	6.58%	33
South Carolina..	9,935	2.22	3,051,608	681.19	1,227,555	274.02	433,877	96.85	3,339,935	745.55	320,378	71.52	72,175	16.11	8,455,463	1,887.46	137,006,487	4,480	6.17%	37
South Dakota....	-	-	732,438	910.77	339,814	422.55	172,165	214.08	-	-	69,879	86.89	7,072	8.79	1,321,368	1,643.10	28,453,696	804	4.64%	49
Tennessee.....	-	-	6,832,948	1,099.45	1,779,434	286.32	1,287,826	207.22	290,986	46.82	1,005,880	161.85	341,356	54.93	11,538,430	1,856.58	205,350,394	6,215	5.62%	43
Texas.....	-	-	21,668,972	890.74	11,696,220	480.79	7,173,996	294.90	-	-	-	-	4,136,765	170.05	44,675,953	1,836.48	884,190,552	24,327	5.05%	47
Utah.....	-	-	1,964,119	717.77	679,915	248.47	206,923	75.62	2,593,129	947.63	394,638	144.22	106,155	38.79	5,944,879	2,172.50	79,617,867	2,736	7.47%	17
Vermont.....	810,051	1,303.86	338,941	545.56	516,320	831.07	124,702	200.72	623,019	1,002.82	84,783	136.47	46,347	74.60	2,544,163	4,095.10	23,267,195	621	10.93%	2
Virginia.....	22,153	2.85	3,656,789	470.68	2,436,546	313.62	653,176	84.07	10,114,833	1,301.93	787,229	101.33	737,550	94.93	18,408,276	2,369.43	321,245,259	7,769	5.73%	41
Washington.....	1,741,691	265.94	11,344,622	1,732.21	3,056,046	466.63	938,205	143.25	-	-	-	-	864,361	131.98	17,944,925	2,740.01	265,738,395	6,549	6.75%	28
West Virginia...	4,627	2.55	1,109,822	611.65	1,157,069	637.69	190,711	105.11	1,518,746	837.02	538,839	296.97	359,337	198.04	4,879,151	2,689.03	53,181,269	1,814	9.17%	6
Wisconsin.....	124,513	22.12	4,268,068	758.37	2,048,994	364.07	909,664	161.63	6,640,528	1,179.92	863,088	153.36	233,807	41.54	15,088,662	2,681.01	203,083,544	5,628	7.43%	19
Wyoming.....	278,812	523.43	744,371	1,397.44	134,663	252.81	120,773	226.73	-	-	-	-	889,397	1,669.70	2,168,016	4,070.11	24,617,609	533	8.81%	8
Total 50 states...	12,719,220	41.91 ^a	240,415,097	792.23 ^a	116,861,471	385.09 ^a	49,741,507	163.91 ^a	279,122,604	919.78 ^a	50,737,805	167.19 ^a	31,727,590	104.55 ^a	781,325,294	2,574.65 ^a	11,597,589,576	303,468	6.74% ^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 \$17,397,117 retained by state to pay for the costs of collecting and distributing various local sales taxes.

Per capita tax collection amounts are computations based on July 1, 2008 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, March 24, 2009 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
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%
2007-08.....	161,713,644	2,889,461	158,824,183	13,857	45,291	185	158,764,850	-2.02%	-10.39%	-1.75%
2008-09.....	110,183,105	5,872,856	104,310,249	12,486	41,574	175	104,256,014	-31.87%	103.25%	-34.33%

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.

1994-95 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.

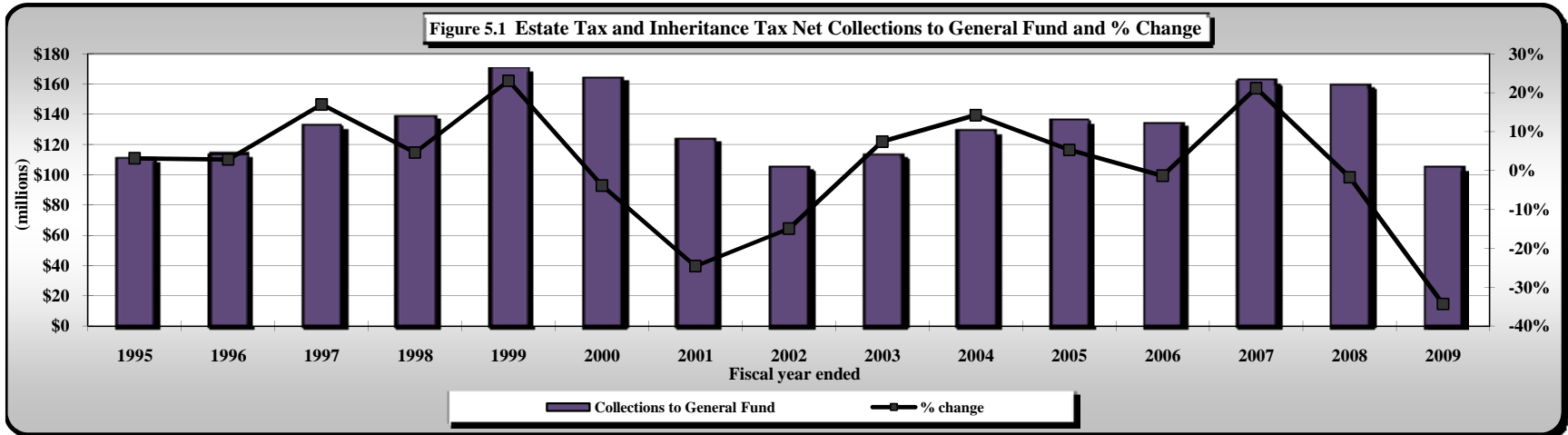


TABLE 6. PRIVILEGE TAX COLLECTIONS
[G.S. 105 ARTICLE 2.]

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	
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%	
2007-08.....	57,268,276	615,518	56,652,758	7	-	-	17,138	325,277	1,329	56,309,007	13.02%	-84.84%	21.54%	21.68%	
2008-09.....	39,707,960	1,858,993	37,848,967	36	-	-	20,757	311,257	1,310	37,515,608	-30.66%	202.02%	-33.19%	-33.38%	

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. Effective for tax years beginning on/after <u>July 1, 2008</u> , home inspectors licensed by the NC Home Inspector Licensure Board. In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) shall pay
\$12.50	a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
.277% of face value	Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.
\$250 annual tax	Loan agencies (\$250 per location)
\$30 per \$1 million in assets	Banks
\$15 per ton	The number of tons by which a newsprint publisher's recycled content tonnage falls short of the tonnage of recycled postconsumer recovered paper needed to achieve the applicable minimum recycled content percentage.

1997-98

Effective July 1, 1997, the enactment of Chapter 14 (SB 6) repealed thirty-five privilege license sections, retaining the sections pertaining to amusements, attorneys-at-law and other professionals, installment 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, 2008)

State	Cigarette tax rate as of 1/01/2009		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2008	Cigarette tax net collections			Average retail price per pack+ [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/08)		Population as of 7/1/2008 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate [\$]	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Per capita		Wtd. avg. price [\$]	Cigarette taxes		Total [in millions of packs]	Per capita [in numbers of packs]		Ciga- rettes	Other tobacco products	
							Amount	Per 1¢ of tax **		Amount	As % of price						
Alabama.....	0.425	41	147,187	31.57	0.425	141,632	30.38	.71	3.759	0.815	21.7%	361.1	78.0	4,662	96.2%	3.8%	CSC
Alaska.....	2.000	6	73,031	106.41	2.000	63,819	92.99	.46	6.351	2.390	37.6%	32.1	47.0	686	87.4%	12.6%	Sn
Arizona.....	2.000	6	405,848	62.44	2.000	388,870	59.82	.30	5.202	2.390	45.9%	201.3	31.8	6,500	95.8%	4.2%	CSC
Arkansas.....	0.590	37	147,679	51.72	0.590	125,680	44.01	.75	3.822	0.980	25.6%	218.4	77.0	2,855	85.1%	14.9%	CSC
California.....	0.870	29	1,028,305	27.98	0.870	954,888	25.98	.30	4.197	1.260	30.0%	1,107.0	30.3	36,757	92.9%	7.1%	CSC
Colorado.....	0.840	30	220,738	44.69	0.840	195,867	39.65	.47	4.213	1.230	29.2%	235.4	48.4	4,939	88.7%	11.3%	CSC
Connecticut.....	2.000	6	335,297	95.76	2.000	329,500	94.11	.47	5.358	2.390	44.6%	166.0	47.4	3,501	98.3%	1.7%	CSC
Delaware.....	1.150	24	118,709	135.96	1.150	116,902	133.89	1.16	4.239	1.540	36.3%	115.3	133.3	873	98.5%	1.5%	CSC
Florida.....	0.339	45	434,478	23.71	0.339	405,061	22.10	.65	3.606	0.729	20.2%	1,238.5	67.9	18,328	93.2%	6.8%	S
Georgia.....	0.370	42	238,019	24.57	0.370	211,087	21.79	.59	3.655	0.760	20.8%	588.2	61.6	9,686	88.7%	11.3%	C
Hawaii.....	2.000	6	104,594	81.19	1.800	101,560	78.84	.44	5.740	2.190	38.2%	56.5	44.0	1,288	97.1%	2.9%	CSC
Idaho.....	0.570	38	54,127	35.52	0.570	46,192	30.31	.53	3.802	0.960	25.2%	83.8	55.9	1,524	85.3%	14.7%	CSC
Illinois.....	0.980	27	616,013	47.75	0.980	594,510	46.08	.47	4.979	1.370	27.5%	616.1	47.9	12,902	96.5%	3.5%	CSC
Indiana.....	0.995	26	528,679	82.91	0.995	505,611	79.29	.80	4.138	1.385	33.5%	518.6	81.7	6,377	95.6%	4.4%	CSC
Iowa.....	1.360	19	250,704	83.50	1.360	229,457	76.42	.56	4.541	1.750	38.5%	172.1	57.6	3,003	91.5%	8.5%	CSC
Kansas.....	0.790	32	117,962	42.10	0.790	112,559	40.17	.51	4.110	1.180	28.7%	143.4	51.7	2,802	95.4%	4.6%	CSC
Kentucky.....	0.300	46	186,223	43.62	0.300	177,809	41.65	1.39	3.464	0.690	19.9%	601.9	141.9	4,269	95.5%	4.5%	CSC
Louisiana.....	0.360	43	147,334	33.40	0.360	127,960	29.01	.81	3.607	0.750	20.8%	377.4	87.9	4,411	86.8%	13.2%	CS
Maine.....	2.000	6	150,499	114.32	2.000	143,758	109.20	.55	5.521	2.390	43.3%	72.7	55.2	1,316	95.5%	4.5%	CSC
Maryland.....	2.000	6	350,223	62.17	2.000	340,534	60.45	.30	4.279	1.390	32.5%	243.0	43.3	5,634	97.2%	2.8%	CSC
Massachusetts.....	2.510	3	433,200	66.67	1.510	418,737	64.44	.43	5.130	1.900	37.0%	277.9	43.1	6,498	96.7%	3.3%	Ch
Michigan.....	2.000	6	1,086,344	108.60	2.000	1,040,129	103.98	.52	5.350	2.390	44.7%	528.0	52.4	10,003	95.7%	4.3%	CSC
Minnesota.....	1.493	17	431,994	82.75	1.493	392,384	75.16	.50	4.610	1.883	40.8%	264.8	50.9	5,220	90.8%	9.2%	CSC
Mississippi.....	0.180	48	58,303	19.84	0.180	45,801	15.59	.87	3.437	0.570	16.6%	273.1	93.6	2,939	78.6%	21.4%	CSC
Missouri.....	0.170	49	109,361	18.50	0.170	97,150	16.43	.97	3.358	0.560	16.7%	588.6	100.1	5,912	88.8%	11.2%	CSC
Montana.....	1.700	15	94,084	97.25	1.700	84,249	87.08	.51	4.968	2.090	42.1%	50.3	52.6	967	89.5%	10.5%	CSC
Nebraska.....	0.640	34	76,329	42.80	0.640	70,445	39.50	.62	3.764	1.030	27.4%	112.1	63.2	1,783	92.3%	7.7%	CSC
Nevada.....	0.800	31	135,379	52.07	0.800	126,539	48.67	.61	4.026	1.190	29.6%	158.8	61.9	2,600	93.5%	6.5%	CSC
New Hampshire.....	1.330	21	162,983	123.87	1.080	161,215	122.52	1.13	4.240	1.470	34.7%	149.3	113.5	1,316	98.9%	1.1%	Ch
New Jersey.....	2.575	2	778,134	89.62	2.575	763,411	87.92	.34	6.094	2.965	48.7%	297.0	34.2	8,683	98.1%	1.9%	CSC
New Mexico.....	0.910	28	66,773	33.65	0.910	60,691	30.58	.34	4.057	1.300	32.0%	67.0	34.0	1,984	90.9%	9.1%	CSC
New York.....	2.750	1	1,004,056	51.52	2.750	958,466	49.18	.33	5.472	1.890	34.5%	607.8	31.5	19,490	95.5%	4.5%	CSC
North Carolina.....	0.350	44	248,159	26.91	0.350	228,848	24.81	.71	3.447	0.690	20.0%	668.0	73.7	9,222	92.2%	7.8%	CSC
North Dakota.....	0.440	40	24,018	37.44	0.440	20,851	32.51	.74	3.540	0.830	23.4%	47.3	74.0	641	86.8%	13.2%	CSC
Ohio.....	1.250	22	948,790	82.60	1.250	911,199	79.33	.63	4.414	1.640	37.2%	742.3	64.7	11,486	96.0%	4.0%	CSC
Oklahoma.....	1.030	25	256,459	70.41	1.030	221,180	60.72	.59	4.100	1.420	34.6%	313.8	86.7	3,642	86.2%	13.8%	CSC
Oregon.....	1.180	23	254,959	67.27	1.180	222,203	58.63	.50	4.288	1.570	36.6%	188.9	50.4	3,790	87.2%	12.8%	CSC
Pennsylvania.....	1.350	20	1,014,823	81.52	1.350	1,014,823	81.52	.60	4.397	1.740	39.6%	763.7	61.4	12,448	100.0%	0.0%	-
Rhode Island.....	2.460	4	114,683	109.14	2.460	112,086	106.67	.43	5.780	2.850	49.3%	46.1	43.6	1,051	97.7%	2.3%	CSC
South Carolina.....	0.070	50	31,460	7.02	0.070	26,540	5.92	.85	3.262	0.460	14.1%	392.9	89.1	4,480	84.4%	15.6%	CSC
South Dakota.....	1.530	16	62,466	77.68	1.530	57,160	71.08	.46	4.391	1.920	43.7%	39.4	49.5	804	91.5%	8.5%	CSC
Tennessee.....	0.620	35	272,033	43.77	0.620	260,047	41.84	.67	3.738	1.040	27.8%	428.0	69.5	6,215	95.6%	4.4%	CSC
Texas.....	1.410	18	1,542,403	63.40	1.410	1,462,012	60.10	.43	4.455	1.800	40.4%	1,049.9	43.9	24,327	94.8%	5.2%	CSC
Utah.....	0.695	33	63,188	23.09	0.695	55,327	20.22	.29	3.893	1.085	27.9%	82.8	31.3	2,736	87.6%	12.4%	CSC
Vermont.....	1.990	13	59,222	95.32	1.790	56,041	90.20	.50	5.095	2.180	42.8%	32.0	51.6	621	94.6%	5.4%	CSC
Virginia.....	0.300	46	182,141	23.44	0.300	166,230	21.40	.71	3.598	0.690	19.2%	567.5	73.6	7,769	91.3%	8.7%	CSC
Washington.....	2.025	5	448,104	68.42	2.025	419,899	64.11	.32	5.512	2.415	43.8%	206.6	31.9	6,549	93.7%	6.3%	CSC
West Virginia.....	0.550	39	112,993	62.27	0.550	107,913	59.47	1.08	3.567	0.940	26.4%	204.4	112.8	1,814	95.5%	4.5%	CSC
Wisconsin.....	1.770	14	485,470	86.26	1.770	455,722	80.97	.46	4.093	1.160	28.3%	376.1	66.7	5,628	93.9%	6.1%	CSC
Wyoming.....	0.600	36	26,314	49.40	0.600	23,299	43.74	.73	3.740	0.990	26.5%	41.3	79.0	533	88.5%	11.5%	CSC
Total 50 states.....	-	-	16,240,274	53.52 ^a	-	15,353,853	50.59 ^a	-	4.20 ^a	1.4625 ^a	34.8% ^a	16,714.5	-	303,468	94.5%	5.5%	-

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 2007-08.
*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2007; 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, released December 22, 2008.
Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 43, 2008.

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

Fiscal year	Tobacco products tax: cigarette, other tobacco products									Year-over-year % change			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.
	Gross collections [\$]	Refunds [\$]	Net collections* [before transfers]		Transfers				Collections to General Fund [\$]	Net collections		Amount to General Fund	
			Cigarette [\$]	Other tobacco products [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	UNC Cancer Research Fund [\$]		Cigarette	Other tobacco products		
1994-95..	44,793,990	158,239	42,409,849	2,225,901	-	-	-	-	44,635,750	18.3%	6.6%	17.7%	*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).
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%	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).
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%	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 (10% effective <u>October 1, 2007</u>). Proceeds of the 7% increase are credited to the newly established University Cancer Research Fund.
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%	Cigarette tax/other tobacco products tax discount: 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> .]
2001-02..	42,227,886	696,539	38,329,738	3,201,609	1,178	-	-	-	41,531,347	-0.5%	-9.0%	-1.2%	
2002-03..	42,332,928	333,038	38,430,687	3,569,204	2,004	-	-	-	43,732,769	3.6%	9.9%	4.1%	
2003-04..	44,118,406	383,633	39,810,915	3,923,858	765	-	-	-	42,981,044	-2.2%	2.7%	-1.7%	
2004-05..	43,384,992	403,183	38,953,476	4,028,334	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%	
2005-06..	172,245,232	561,988	165,327,743	6,355,501	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%	
2006-07..	241,864,191	550,041	234,437,889	6,876,260	342	89,526	366	10,691,257	237,377,533	-2.4%	180.8%	-1.6%	
2007-08..	248,570,108	411,083	228,848,157	19,310,868	8,161	64,388	271	16,248,555	227,056,891	-3.8%	20.2%	-4.3%	
2008-09..	243,956,948	578,682	220,157,816	23,220,451									

Detail may not add to totals due to rounding.

Figure 8.1 Tobacco Products Tax Net Collections by Type

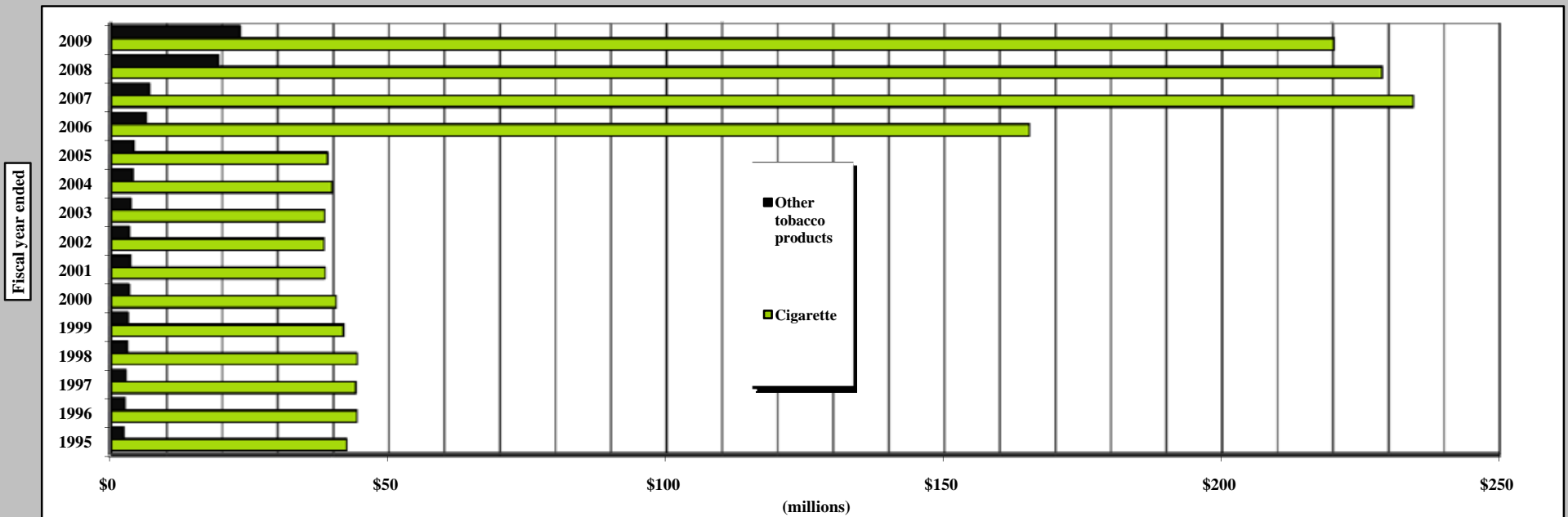


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

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**
2008	55.5	73.7	35

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 43, 2008.

*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).

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

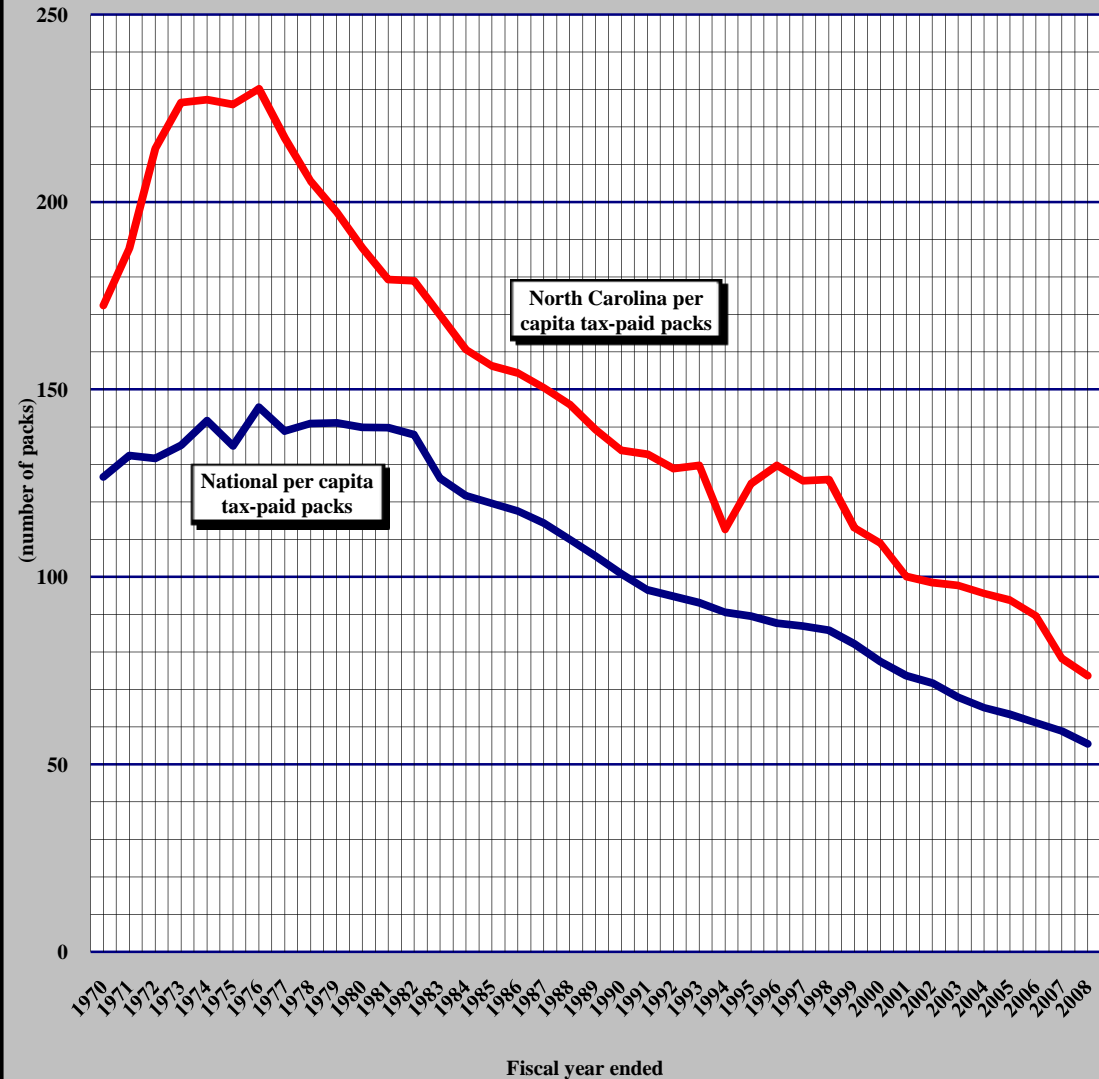


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2008]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2008 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2007-08				Personal income for calendar year 2007	
	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 ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.5300	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,662	164,827	35.36	3,431	0.74	149,991,303	32,419
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	686	39,103	56.98	1,924	2.80	27,272,807	40,042
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,500	64,556	9.93	11,994	1.85	208,603,166	32,833
Arkansas	0.2300	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	2,855	42,843	15.00	1,959	0.69	85,418,388	30,177
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	36,757	327,260	8.90	47,839	1.30	1,520,754,918	41,805
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	4,939	35,472	7.18	6,085	1.23	199,483,375	41,192
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,501	42,311	12.08	6,478	1.85	191,877,079	54,981
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	5.46	n.a.	<25%-\$3.64/gal	873	14,735	16.88	804	0.92	34,574,839	40,112
Florida	0.4800	yes	\$0.267/12 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	18,328	609,185	33.24	36,833	2.01	699,176,462	38,417
Georgia	0.3200	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	9,686	165,640	17.10	2,343	0.24	319,018,383	33,499
Hawaii	0.9300	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes	-----	1,288	45,620	35.41	-	-	50,125,395	39,242
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,524	7,562	4.96	1,655	1.09	47,582,780	31,804
Illinois	0.1850	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.	12,902	158,067	12.25	11,488	0.89	526,006,245	41,012
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,377	44,707	7.01	10,719	1.68	210,447,553	33,215
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,003	14,449	4.81	10,704	3.56	104,168,446	34,916
Kansas	0.1800	-----	>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	2,802	106,299	37.94	2,653	0.95	101,444,002	36,525
Kentucky	0.0800	yes*	11% wholesale tax	0.50	yes*	11% wholesale tax	1.92	yes*	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,269	107,507	25.18	6,136	1.44	130,580,989	30,824
Louisiana	0.3200	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	4,411	54,993	12.47	-	-	153,503,932	35,100
Maine	0.3500	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	-----	1,316	20,673	15.70	4,148	3.15	44,711,062	33,991

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2008 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2007-08				Personal income for calendar year 2007	
	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 ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Maryland	0.0900	yes	\$0.2333/gal- Garrett County	0.40	yes	-----	1.50	yes	-----	5,634	28,966	5.14	1,022	0.18	261,114,676	46,471
Massachu- setts	0.1100	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	6,498	71,935	11.07	3,081	0.47	316,895,851	48,995
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	10,003	138,779	13.87	14,124	1.41	345,940,023	34,423
Minnesota	0.1500	-----	<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	5,220	72,563	13.90	1,682	0.32	213,021,512	41,105
Mississippi	0.4268	yes	-----	0.35	yes	>14% and sparkling wine- sold through the state	GC	yes	-----	2,939	42,092	14.32	2,929	1.00	83,367,863	28,541
Missouri	0.0600	yes	-----	0.30	yes	-----	2.00	yes	-----	5,912	31,173	5.27	4,771	0.81	199,655,237	33,964
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	967	27,166	28.08	2,944	3.04	31,783,449	33,225
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,783	26,254	14.72	453	0.25	64,359,930	36,372
Nevada	0.1600	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	2,600	40,401	15.54	-	-	101,798,979	39,853
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,316	12,508	9.51	3,061	2.33	54,640,414	41,639
New Jersey	0.1200	yes	-----	0.70	yes	-----	4.40	yes	-----	8,683	104,104	11.99	7,804	0.90	428,424,936	49,511
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	1,984	41,230	20.78	-	-	60,318,370	30,706
New York	0.1100	yes	\$0.12/gal-NY City	0.19	yes	-----	6.44	yes	<=24%-\$2.54/gal; \$1.00/gal-NY City	19,490	205,253	10.53	61,082	3.13	900,818,677	46,364
North Carolina	0.5300	yes	-----	0.79	yes	>17%-\$0.91/gal	GC	yes*	-----	9,222	260,382	28.23	14,751	1.60	305,022,357	33,735
North Dakota	0.1600	-----	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	641	6,916	10.78	247	0.39	23,016,715	36,082
Ohio	0.1800	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes	-----	11,486	92,696	8.07	38,668	3.37	395,614,450	34,468
Oklahoma	0.4000	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	3,642	86,433	23.73	5,030	1.38	126,272,950	34,997
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,790	15,543	4.10	2,999	0.79	131,277,786	35,143
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,448	277,427	22.29	16,458	1.32	481,806,170	38,793

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2008 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2007-08				Personal income for calendar year 2007	
	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 ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Rhode Island	0.1000	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,051	11,495	10.94	266	0.25	41,945,840	39,829
South Carolina	0.7700	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,480	150,065	33.50	7,377	1.65	137,006,487	31,103
South Dakota	0.2700	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	804	13,808	17.17	319	0.40	28,453,696	35,760
Tennessee	0.1400	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	6,215	116,189	18.70	12,222	1.97	205,350,394	33,395
Texas	0.1900	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	24,327	784,069	32.23	52,864	2.17	884,190,552	37,083
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,736	39,697	14.51	1,934	0.71	79,617,867	29,831
Vermont	0.2650	yes	6% to 8% alcohol- \$0.55; 10% on- premise sales tax	0.55	yes	>16%-sold through state store, 10% on-premise sales tax	GC	no	10% on-premise sales tax	621	19,812	31.89	382	0.61	23,267,195	37,483
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,769	175,654	22.61	11,335	1.46	321,245,259	41,727
Washing- ton	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,549	266,939	40.76	11,217	1.71	265,738,395	41,203
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,814	9,465	5.22	16,327	9.00	53,181,269	29,385
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,628	54,789	9.74	1,360	0.24	203,083,544	36,272
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	533	1,633	3.07	-	-	24,617,609	47,047
Total 50 states	0.1880 ⁺	-----	-----	0.69 ⁺	-----	-----	3.75 ⁺	-----	-----	303,468	5,291,245	17.44 ^a	463,902	1.53 ^a	11,597,589,576	38,568 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2008 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, 2007 population estimates of the Bureau of the Census.

*Sales tax is applied to on-premise sales only. North Carolina imposes a sales tax of 6.75% (7% effective April 1, 2008) on sales of spirituous liquor other than mixed beverages; sales of mixed beverages are subject to both the State general sales tax rate and applicable local sales tax rates.

+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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, released December 22, 2008.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, March 24, 2009 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 [\$]						
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%	
2007-08.....	259,110,001	85,614	259,024,387	33,073,333	800,000	-	-	25,534	104	225,125,416	5.59%	-84.50%	5.80%	5.89%	
2008-09.....	262,810,968	35,642	262,775,326	33,379,600	875,000	-	7,297	54,627	230	228,458,572	1.43%	-58.37%	1.45%	1.48%	

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):

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 [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was 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. Effective October 1, 2008, S.L. 08-107 amended the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. 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.

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

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

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	93,218,652	42.48%	96,152,889	41.53%	98,740,195	40.33%	101,250,933	39.09%	100,332,391	38.18%
Fortified wine excise	1,038,294	0.47%	1,098,362	0.47%	942,117	0.38%	909,261	0.35%	848,605	0.32%
Unfortified wine excise	11,843,907	5.40%	13,045,850	5.63%	13,536,924	5.53%	14,722,932	5.68%	15,163,494	5.77%
Liquor excise	102,143,159	46.55%	108,997,192	47.07%	118,497,662	48.40%	128,377,545	49.56%	134,215,336	51.08%
Liquor surcharge	11,193,190	5.10%	12,255,203	5.29%	13,117,126	5.36%	13,763,716	5.31%	12,208,203	4.65%
Total excise	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%
Total collections	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%
Less:										
Local distribution allocations	29,778,545	13.57%	30,229,766	13.06%	31,638,059	12.92%	33,073,333	12.77%	33,379,600	12.70%
Intergovernmental transfers:										
Department of Commerce transfer + Special reserve fund	350,000	0.16%	440,039	0.19%	559,961	0.23%	800,000	0.31%	875,000	0.33%
OSBM Civil Penalty/Forfeiture Fund	-	-	34,450	0.01%	27,657	0.01%	25,534	0.01%	54,627	0.02%
Collection cost of fines/forfeitures	-	-	-	-	115	0.00%	104	0.00%	230	0.00%
Net collections to General Fund	189,308,658	86.27%	200,845,242	86.74%	212,608,231	86.84%	225,125,416	86.91%	228,458,572	86.94%

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):

Effective July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was 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. Effective October 1, 2008, S.L. 08-107 amended the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. 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; 2007-08:\$-0-; 2008-09:\$7,297

Liquor surcharge: Pursuant to G.S. 18B-805, the local board pays 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 or 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).

Effective April 1, 2008, the combined general rate increased from 6.75% to 7%.

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

Fiscal year	Wine Excise Tax								Total wine excise tax net collections	Wine license collections	State sales tax rate in effect for period	Commerce transfer [formerly credited to DOACS]
	Fortified wine excise tax				Unfortified wine excise tax							
	Fortified wine tax collections			Tax rate: See below	Unfortified wine tax collections			Tax rate: See below				
	Total net collections	State share	Local share reserve		Total net collections	State share	Local share reserve					
[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[%]	[\$]	
1994-95.....	1,879,918	1,879,918	-	\$.24/L	6,050,087	6,050,087	-	\$.21/L	7,930,005	1,478,013	4	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
2007-08.....	909,261	709,294	199,967	"	14,722,932	5,810,412	8,912,520	"	15,632,193	-	"	800,000
2008-09.....	848,605	654,421	194,184	"	15,163,494	5,820,567	9,342,927	"	16,012,099	-	4.5	875,000

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

Net collection amounts of fortified and unfortified wine excise taxes are after deduction of refunds and before deductions of local share reserves and transfers to 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%; effective October 1, 2008, the rate increased to 4.5%. Local rate not shown.

Fortified/unfortified wine definitions effective October 1, 2004:

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

Unfortified wine can have brandy added to it as long as the final product does not have 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

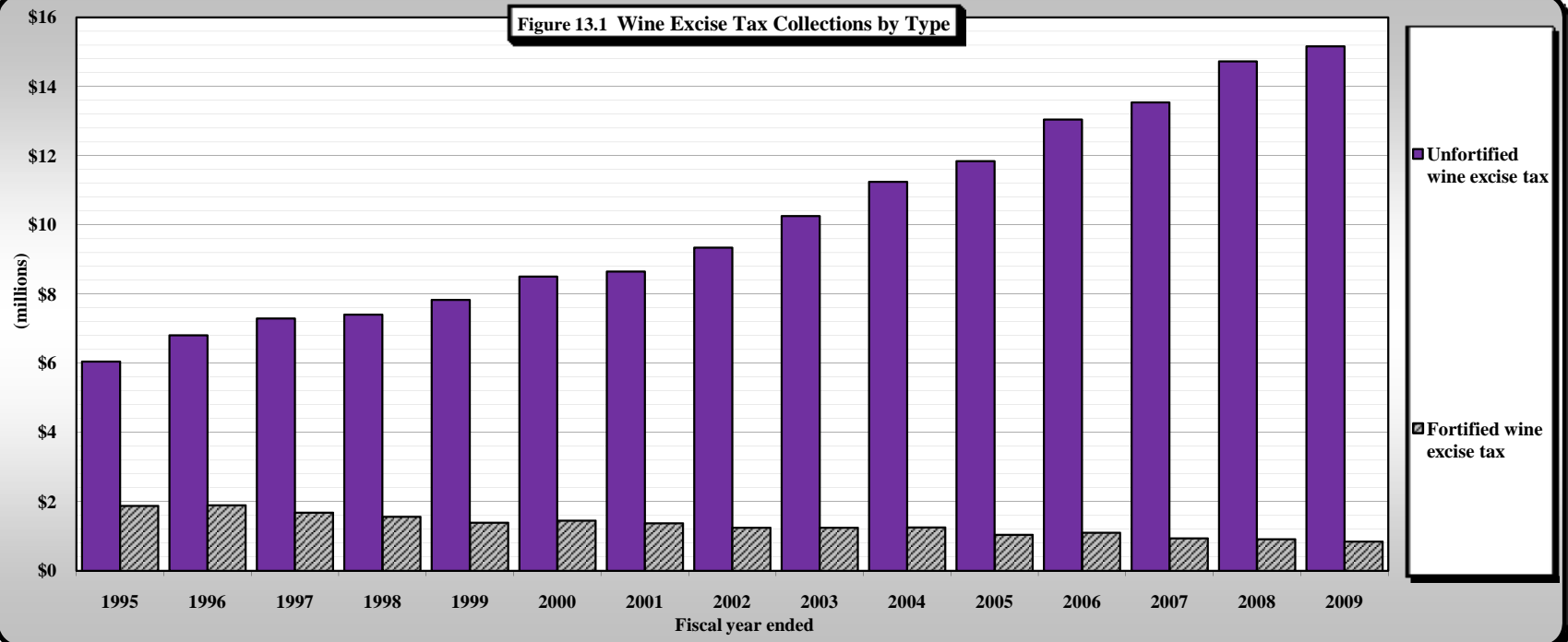
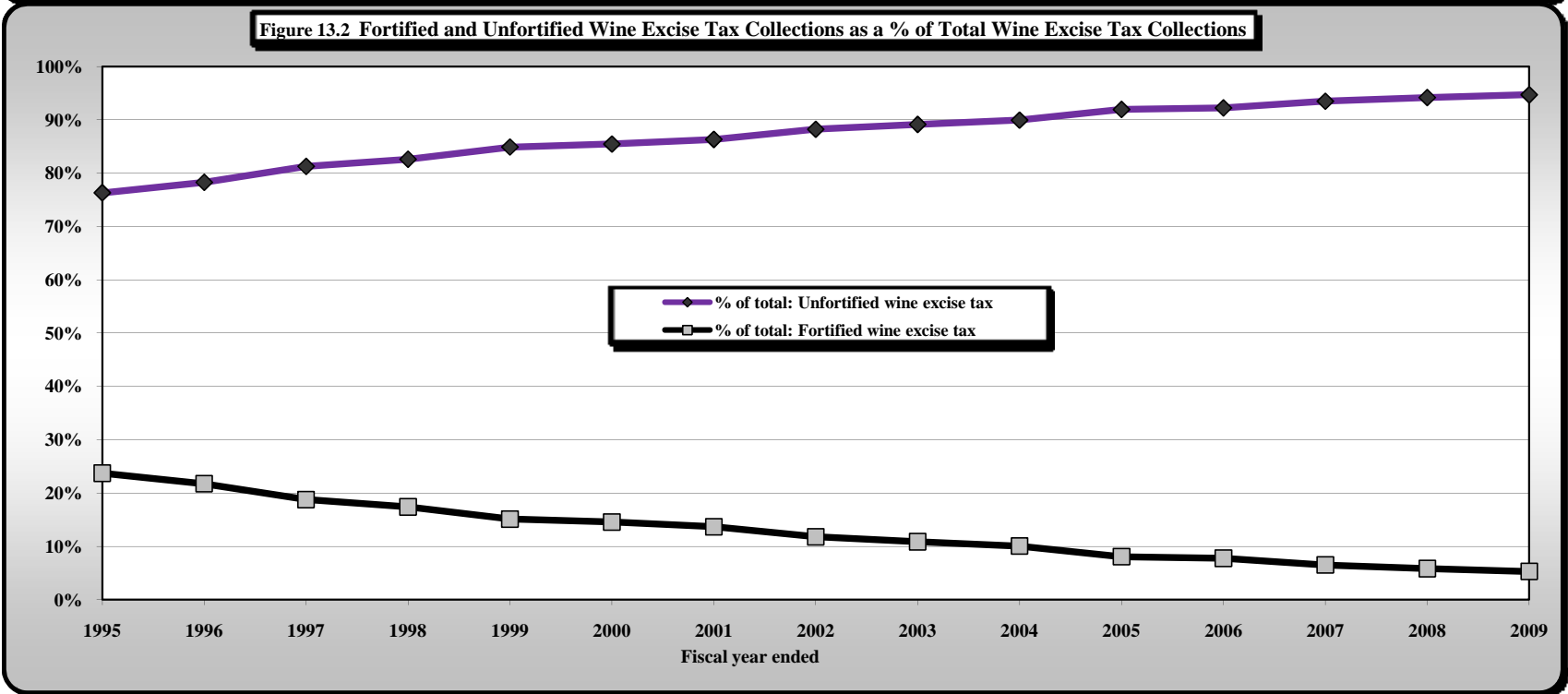


Figure 13.2 Fortified and Unfortified Wine Excise Tax Collections as a % of Total Wine Excise Tax Collections



**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 [\$]					
1994-95.....	74,760,038	74,760,038	-	1,620,817	71,351,719	28%	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
2007-08.....	101,250,933	77,290,087	23,960,846	-	128,377,545	"	-	13,763,716
2008-09.....	100,332,391	76,489,902	23,842,489	-	134,215,336	"	-	12,208,203

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

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

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

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

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

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

Alcoholic beverage discount:

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

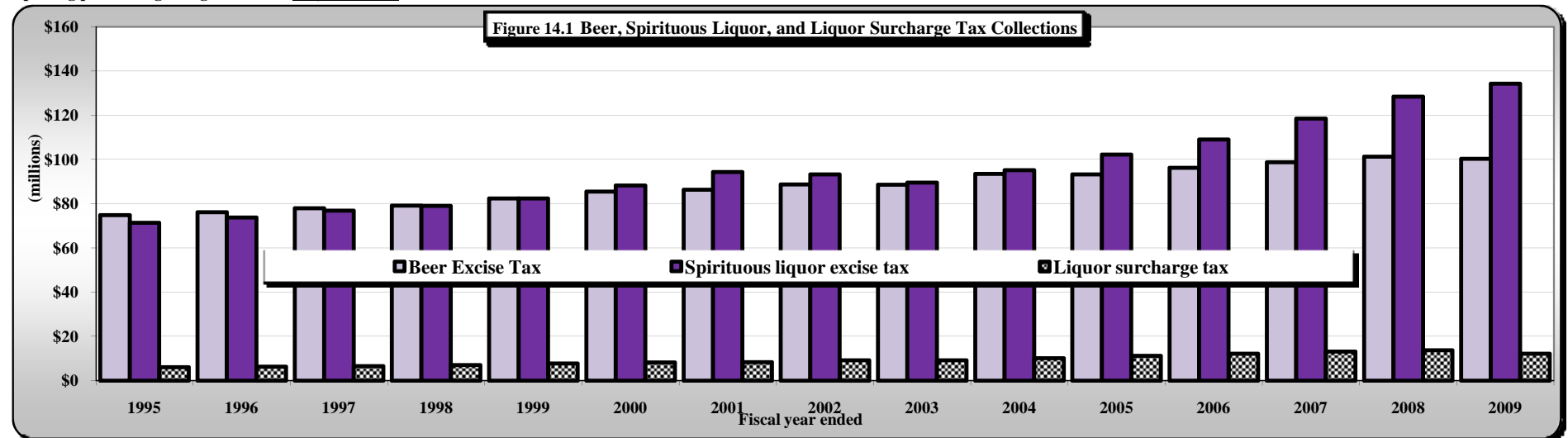


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[G.S. 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds	Net collections before transfers [\$]	Distributions and Transfers							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	General Fund non-tax revenue [\$]	
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)
2007-08....	10,021,443	119,409	9,902,035	119,392	783,690	366,558	1,498	28,217	6,826,708	2,281,106	(505,134)
2008-09....	8,831,377	196,096	8,635,280	92,893	706,483	507,346	2,135	2,692	5,765,799	1,929,418	(371,485)

[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.

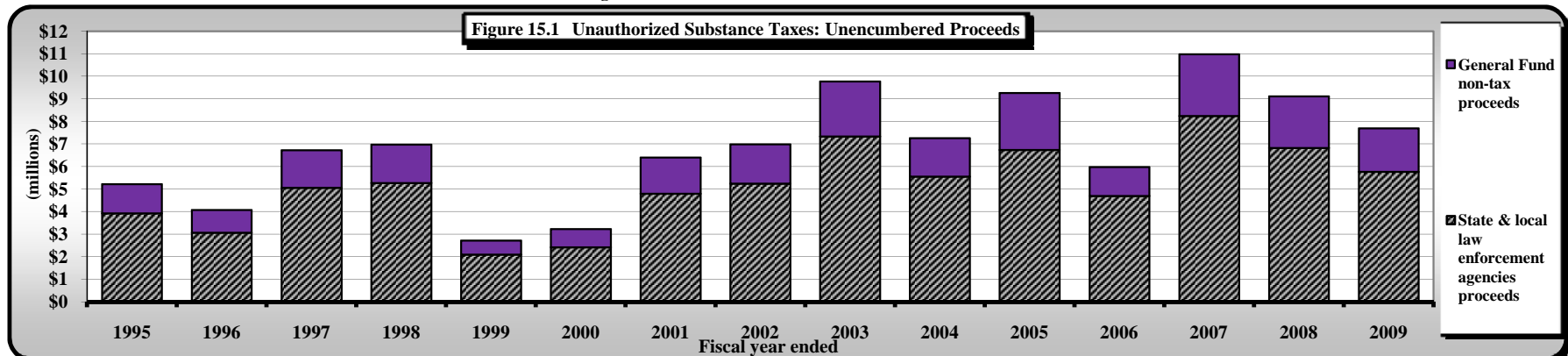


TABLE 16. FRANCHISE TAX COLLECTIONS

[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							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.]	Total gross collections														
	Power	Gas	Water & Sewer	Telephone																
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%	
2007-08	325,129,273	-	3,610,522	-	417,715,525	746,455,320	7,045,995	739,409,325	160,484,424	102,335	163,570	4,181,105	17,087	-	574,460,805	8.63%	-53.16%	10.02%	8.10%	
2008-09	330,828,428	-	3,235,011	-	509,183,231	843,246,670	17,647,835	825,598,834	168,483,698	105,668	76,780	4,973,092	20,925	-	651,938,670	12.97%	150.47%	11.66%	13.49%	

Detail may not add to totals due to rounding.

*Revised to reflect collections reclassification.

Franchise tax rates and bases:

Utility franchise tax:	<u>Rate</u>	<u>Base</u>
Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current.
Gas	-----	Effective <u>July 1, 1999</u> , sales of piped natural gas became exempt from the franchise tax, and instead, became subject to the piped natural gas excise tax.
Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission.
Sewer	6%	Gross receipts from owning or operating a public sewerage company.
Telephone	-----	Effective <u>January 1, 2002</u> , telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective <u>October 1, 2005</u>]. [6.75% effective <u>December 1, 2006</u> ; 7% effective <u>April 1, 2008</u>]
Business corporations:	\$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)	<u>Three alternate bases:</u> (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) investment in tangible property in NC.
Mutual burial associations:	\$25-\$50 flat tax	Based on membership

Local (municipal) shares were not deducted from General Fund tax collections in fiscal years 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 17A. FRANCHISE TAX ON ELECTRIC POWER, WATER, AND SEWERAGE COMPANIES AND PIPED NATURAL GAS EXCISE TAX
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2007-2008
[G.S. 105 ARTICLE 3.; ARTICLE 5E]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]			
			Public Utility Franchise		Piped Natural Gas Excise	
			G.S. 105-116		G.S. 105-187.41	
			Net collections+ [\$]	Local share [\$]	Net collections [\$]	Local share [\$]
Electric 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.]	325,129,273	162,327,060	-----	-----
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: <u>Therm volume</u> <u>Rate</u> [Reduced rates apply to first 200 \$.047 manufacturers/farmers; 201-15,000 .035 such transactions will be 15,001-60,000 .024 exempt from tax effective 60,001-500,000 .015 July 1, 2010.] over 500,000 .003 [A municipality receives an amount equal to 1/2 of the tax attributable to the municipality.] [See note on authorized county participation.]	-----	-----	59,762,099	23,276,212
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	3,610,522	[State retains proceeds]	-----	-----
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----
Totals			328,739,795	162,327,060	59,762,099	23,276,212

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the State sales and use tax. (Refer to Table 17B .)

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. Previously, only municipal governments participated in the distribution. 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.

+Revised to reflect collections reclassification.

**TABLE 17B. STATE SALES AND USE TAX: ELECTRICITY, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2007-2008
[G.S. 105 ARTICLE 5]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]							
			Electricity		Telecommunications		Video Programming			
			G.S. 105-164.4(a) (1f), (1j), (4a)		G.S. 105-164.4(a)(4c)		G.S. 105-164.4(a)(6)			
			Net collections [\$]	Local share [\$]	Net collections [\$]	Local share [\$]	Cable		Direct-to-home satellite	
Net collections [\$]	Local share [\$]	Net collections [\$]					Local share [\$]			
Electric power	3	Gross receipts derived from sales of electricity to consumers other than to farmers, manufacturers, and commercial laundries and dry cleaners are subject to a 3% rate. [Special rates only apply to electricity sold for qualifying industrial or farming purposes.] Sales of electricity to manufacturers and farmers will be exempt from tax effective for transactions occurring on/after July 1, 2010. For 2007-08, the following preferential tax rates applied: Manufacturers: 7/1/07-9/30/07=2.6%; 10/1/07-6/30/08=1.8% Farmers: 7/1/07-9/30/07=2.83%; 10/1/07-6/30/08=1.8% Commercial laundries and dry cleaners=2.83%	288,509,692 [reflects 3%, 2.83%, 2.6%, 1.8% rates]	[State retains proceeds]	-----	-----	-----	-----	-----	-----
Telecommunications	6.75/7	Effective <u>April 1, 2008</u> , the tax rate applicable to gross receipts from providing telephone service increased from 6.75% to 7% (combined general rate). Services include local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services. An amount equal to 18.70% 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.	-----	-----	437,073,616	71,248,965	-----	-----	-----	-----
						32,749,263	905,405 [PEG channel support]			
Video Programming	6.75/7	Effective <u>April 1, 2008</u> , the tax rate applicable to gross receipts from providing video programming services (cable and direct-to-home satellite) increased from 6.75% to 7% (combined general rate). In addition, effective for taxes collected on/after <u>January 1, 2007</u> , amounts equal to 37.1% of satellite and 23.6% of cable net collections (less supplemental PEG support) are allocated to counties and municipalities to partially replace repealed local cable television franchise taxes.	-----	-----	-----	-----	85,320,769	19,593,574	55,971,641	20,206,877
							542,127 [PEG channel support]		558,602 [PEG channel support]	
Totals			288,509,692	-----	437,073,616	104,903,633	85,320,769	20,135,701	55,971,641	20,765,479

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the franchise tax. (Refer to *Table 17A*.)

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. Previously, only municipal governments participated in the distribution. 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 17C. FRANCHISE TAX ON ELECTRIC POWER, WATER, AND SEWERAGE COMPANIES AND PIPED NATURAL GAS EXCISE TAX
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2008-2009
[G.S. 105 ARTICLE 3.; ARTICLE 5E]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]			
			Public Utility Franchise		Piped Natural Gas Excise	
			G.S. 105-116		G.S. 105-187.41	
			Net collections+ [\$]	Local share [\$]	Net collections [\$]	Local share [\$]
Electric 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.]	330,828,428	170,458,245	-----	-----
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: <u>Therm volume</u> <u>Rate</u> [Reduced rates apply to first 200 \$.047 manufacturers/farmers; 201-15,000 .035 such transactions will be 15,001-60,000 .024 exempt from tax effective 60,001-500,000 .015 July 1, 2010.] over 500,000 .003 [A municipality receives an amount equal to 1/2 of the tax attributable to the municipality.] [See note on authorized county participation.]	-----	-----	59,675,925	25,008,101
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	3,235,011	[State retains proceeds]	-----	-----
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----
Totals			334,063,439	170,458,245	59,675,925	25,008,101

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the State sales and use tax. (Refer to Table 17D.)

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. Previously, only municipal governments participated in the distribution. 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.

+Revised to reflect collections reclassification.

**TABLE 17D. STATE SALES AND USE TAX: ELECTRICITY, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2008-2009
[G.S. 105 ARTICLE 5]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]							
			Electricity		Telecommunications		Video Programming			
			G.S. 105-164.4(a) (1f), (1j), (4a)		G.S. 105-164.4(a)(4c)		G.S. 105-164.4(a)(6)			
			Net collections	Local share	Net collections	Local share	Cable		Direct-to-home satellite	
[\$]	[\$]	[\$]	[\$]	Net collections	Local share	Net collections	Local share			
				[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Electric power	3	Gross receipts derived from sales of electricity to consumers other than to farmers, manufacturers, and commercial laundries and dry cleaners are subject to a 3% rate. [Special rates only apply to electricity sold for qualifying industrial or farming purposes.] Sales of electricity to manufacturers and farmers will be exempt from tax effective for transactions occurring on/after July 1, 2010. For 2008-09, the following preferential tax rates applied: Manufacturers/Farmers: 1.4% Commercial laundries and dry cleaners: 2.83%	287,763,582 [reflects 3%, 2.83%, 1.4% rates]	[State retains proceeds]	-----	-----	-----	-----	-----	-----
Telecommunications	7	Combined general rate applicable to gross receipts from providing telephone service Services include local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services. An amount equal to 18.70% 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.	-----	-----	472,670,394	77,905,589	-----	-----	-----	-----
						35,511,113				
						884,507				
						[PEG channel support]				
Video Programming	7	Combined general rate applicable to gross receipts from providing video programming services (cable and direct-to-home satellite) In addition, effective for taxes collected on/after <u>January 1, 2007</u> , amounts equal to 37.1% of satellite and 23.6% of cable net collections (less supplemental PEG support) are allocated to counties and municipalities to partially replace repealed local cable television franchise taxes.	-----	-----	-----	-----	91,756,224	21,128,343	65,452,634	23,693,561
								526,126		589,367
								[PEG channel support]		[PEG channel support]
Totals			287,763,582	-----	472,670,394	114,301,209	91,756,224	21,654,469	65,452,634	24,282,927

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the franchise tax. (Refer to *Table 17C*.)

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. Previously, only municipal governments participated in the distribution. 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
				1994-95.....	1,919,469
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%
2007-08.....	1,888,547	13	1,888,533	(9,106)	-0.48%
2008-09.....	1,739,811	16	1,739,795	(148,738)	-7.88%

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.

Figure 18.1 Primary Forest Products Tax Net Collections and % Change

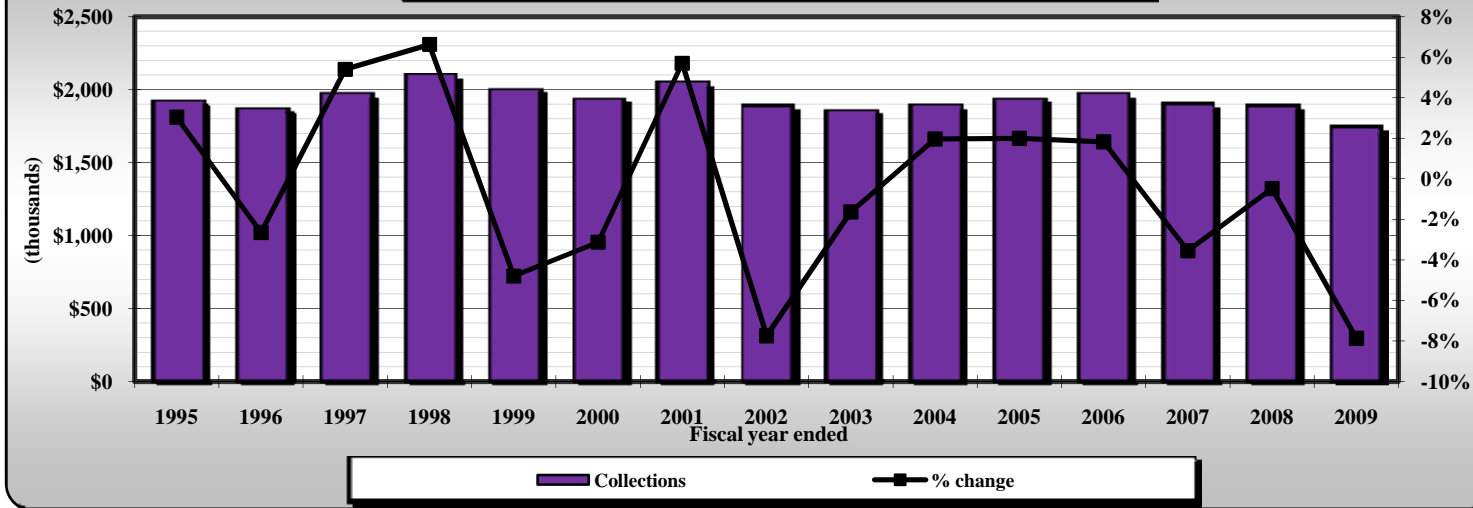


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[G.S. 113A ARTICLE 12.]

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 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
Fiscal year 2007-08									
September 30, 2007	545,924,054	272,962	156,348,178	62,539	745,941	149,188	504,214	60,506	545,195
December 31, 2007	373,849,275	186,925	140,957,726	56,383	783,464	156,693	486,540	58,385	458,385
March 31, 2008	307,293,530	153,647	132,540,713	53,016	695,555	139,111	486,315	58,358	404,132
June 30, 2008	497,149,995	248,575	122,941,138	49,176	724,302	144,860	449,329	53,919	496,531
Total.....	1,724,216,854	862,108	552,787,755	221,115	2,949,262	589,852	1,926,398	231,168	1,904,244
Fiscal year 2008-09									
September 30, 2008	365,214,684	182,607	126,030,673	50,412	728,632	145,726	439,296	52,716	431,462
December 31, 2008	338,402,388	169,201	102,725,098	41,090	681,104	136,221	435,435	52,252	398,764
March 31, 2009	290,264,489	145,132	111,975,031	44,790	536,220	107,244	286,057	34,327	331,493
June 30, 2009	294,825,810	147,413	75,880,511	30,352	660,733	132,147	282,314	33,878	343,789
Total.....	1,288,707,371	644,354	416,611,313	166,645	2,606,689	521,338	1,443,102	173,172	1,505,508

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 2008 income year -as of January 1, 2008- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2008 [1,000s]	State Tax Collections 2007-08											
				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 formula]	rate applicable to banks; federal tax deductibility	4,662	524,808	5.79%	112.57	37	3,077,553	33.93%	660.15	2,287,288	25.22%	490.63	9,070,530	1,945.67
Alaska	1%>\$0; 2%>\$9,999; 3%>\$19,999; 4%>\$29,999; 5%>\$39,999; 6%>\$49,999; 7%>\$59,999; 8%>\$69,999; 9%>\$79,999; 9.4%>\$89,999 [3-factor formula]	rates applicable to banks	686	981,673	11.65%	1,430.40	1	-	-	-	-	-	-	8,424,714	12,275.68
Arizona	6.968% [3-factor formula with double wtd. sales factor: 70-15-15 (sales-payroll-property)]	rate applicable to banks; minimum tax: \$50	6,500	784,511	5.72%	120.69	33	3,408,576	24.87%	524.38	6,433,468	46.94%	989.74	13,705,901	2,108.54
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [3-factor formula with double wtd. sales factor]	rates applicable to banks	2,855	342,529	4.55%	119.96	35	2,344,876	31.14%	821.21	2,807,943	37.29%	983.38	7,530,504	2,637.29
California	8.84% [3-factor formula with double wtd. sales factor]	10.84% rate applicable to banks; minimum tax: \$800; S-Corporations: 1.5% S-Corporations banks: 3.5%	36,757	11,849,097	10.10%	322.37	6	55,745,970	47.50%	1,516.62	31,972,874	27.24%	869.85	117,361,976	3,192.94
Colorado	4.63% [3-factor formula or 2-factor formula (revenue-property)]	rate applicable to banks	4,939	507,986	5.28%	102.84	38	5,067,981	52.66%	1,026.02	2,312,731	24.03%	468.22	9,624,636	1,948.52
Connecticut	7.5% or 3.1 mills/\$1 of capital holding [1-factor gross receipts formula for income other than that derived from the sale or use of tangible personal or real property and 3-factor formula with double wtd. sales factor for income derived from the sale or use of tangible personal or real property]	rate applicable to banks: 7.5% or 4% of interest/dividends minimum tax: \$250	3,501	534,201	4.00%	152.57	20	7,000,225	52.37%	1,999.35	3,178,903	23.78%	907.93	13,367,631	3,817.96
Delaware	8.7% or minimum tax of \$5K, whichever is greater [3-factor formula]	banks: marginal rate decreases from 8.7% to 1.7% (brackets ranging from <=\$20 million to >\$650 million in taxable income); building and loan associations taxed at 8.7%	873	308,676	10.53%	353.54	3	1,006,859	34.35%	1,153.21	-	-	-	2,930,955	3,356.98
Florida	5.5% [\$5K exemption] [3-factor formula with double wtd. sales factor]	rate applicable to banks	18,328	2,208,600	6.16%	120.50	34	-	-	-	21,518,100	60.02%	1,174.03	35,849,998	1,955.99
Georgia	6% [1-factor sales formula]	rate applicable to banks	9,686	943,042	5.19%	97.36	41	8,845,476	48.65%	913.25	5,796,653	31.88%	598.47	18,183,117	1,877.31
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor formula]	7.92% rate applicable to banks; capital gains taxed at 4%	1,288	105,294	2.05%	81.74	43	1,544,835	30.01%	1,199.22	2,619,595	50.89%	2,033.53	5,147,480	3,995.88
Idaho	7.6% [3-factor with double wtd. sales factor]	rate applicable to banks; minimum tax: \$20; additional tax of \$10 imposed per return	1,524	190,194	5.21%	124.81	32	1,438,518	39.39%	944.02	1,347,327	36.89%	884.18	3,651,917	2,396.56

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2008 income year -as of January 1, 2008- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2008 [1,000s]	State Tax Collections 2007-08											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]**	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Illinois	4.8% plus a 2.5% or 1.5% personal property replacement tax [1-factor sales formula]	rates applicable to banks	12,902	3,115,604	9.77%	241.49	10	10,320,239	32.36%	799.92	7,935,417	24.88%	615.07	31,890,597	2,471.84
Indiana	8.5% [3-factor formula: 70-15-15 (sales-payroll-property)]	rate applicable to banks	6,377	909,494	6.10%	142.63	22	4,837,524	32.43%	758.61	5,738,829	38.47%	899.96	14,916,295	2,339.15
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [1-factor sales formula]	5% rate applicable to banks; 50% federal tax deductibility	3,003	347,248	5.04%	115.65	36	2,848,393	41.33%	948.66	1,840,862	26.71%	613.10	6,892,026	2,295.39
Kansas	4% plus a surtax of 3.35% for taxable income > \$50K [3-factor formula]	banks: 2.25% plus a surtax of 2.125% for taxable income > \$25K	2,802	528,011	7.37%	188.43	13	2,944,851	41.13%	1,050.93	2,264,747	31.63%	808.22	7,159,748	2,555.11
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor formula with double wtd. sales factor]	Corporations with gross receipts >\$3 million must also pay the greater of the LLET or \$175.	4,269	533,630	5.31%	124.99	31	3,483,138	34.64%	815.87	2,875,836	28.60%	673.62	10,056,293	2,355.52
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [3-factor formula (sales, property, and payroll) for corporations without a specified formula (businesses other than manufacturing, merchandising, transportation, or services, etc.)]	Federal tax deductibility	4,411	703,196	6.39%	159.43	18	3,169,686	28.81%	718.62	3,459,383	31.44%	784.30	11,003,870	2,494.76
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [1-factor sales formula]	1% rate applicable to banks [plus 8¢ per \$1K of assets as of end of taxable year]	1,316	184,515	5.01%	140.16	23	1,448,273	39.34%	1,100.13	1,071,653	29.11%	814.04	3,681,614	2,796.61
Maryland	8.25% [3-factor formula with double wtd. sales factor and 1-factor sales formula for manufacturers]	rate applicable to banks	5,634	735,324	4.43%	130.52	29	7,831,977	47.16%	1,390.23	3,748,933	22.58%	665.46	16,605,830	2,947.64
Massachusetts	9.5% [3-factor formula with double wtd. sales factor]	10.5% rate applicable to banks along with an additional tax of \$2.60/\$1K on taxable tangible property (or net worth allocable to state, for intangible property corporations) (rate and additional tax include a 14% surtax); or minimum tax: \$456	6,498	2,179,956	9.98%	335.48	4	12,496,142	57.23%	1,923.08	4,098,089	18.77%	630.67	21,836,357	3,360.49
Michigan	4.95% on business income and 0.8% on modified gross receipts of \$350K or more [Michigan Business Tax]; first \$45K of tax base exempt [1-factor sales formula for computing MBT]	rate applicable to banks	10,003	1,778,317	7.18%	177.77	14	7,181,055	28.98%	717.86	8,225,599	33.19%	822.28	24,781,626	2,477.31
Minnesota	9.8% [3-factor formula: 81-9.5-9.5 (sales-payroll-property)]	rate applicable to banks	5,220	1,040,479	5.68%	199.31	12	7,777,259	42.45%	1,489.78	4,550,838	24.84%	871.74	18,320,891	3,509.49
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [1-factor sales formula]	rates applicable to banks	2,939	384,643	5.81%	130.89	26	1,551,079	23.44%	527.83	3,135,390	47.37%	1,066.96	6,618,349	2,252.20
Missouri	6.25% [3-factor formula or optional 1-factor sales formula for corporations other than certain public utilities and transport]	7% rate applicable to banks; 50% federal tax deductibility	5,912	384,010	3.50%	64.96	46	5,118,849	46.68%	865.90	3,228,274	29.44%	546.09	10,965,171	1,854.86
Montana	6.75% [3-factor formula]	rate applicable to banks 7% for corporations filing under a water's edge election; minimum tax: \$50	967	161,713	6.58%	167.16	16	870,064	35.40%	899.35	-	-	-	2,457,929	2,540.65

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2008 income year -as of January 1, 2008- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2008 [1,000s]	State Tax Collections 2007-08											Total tax collections [all sources]**	
				Corporate income tax				Individual income tax			General sales tax*					
				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%>\$100K [1-factor sales formula]		1,783	232,852	5.58%	130.56	28	1,726,145	41.34%	967.88	1,534,134	36.74%	860.21	4,175,471	2,341.26	
New Hampshire	8.5% plus a 0.75% tax on the enterprise base for certain income levels [3-factor formula with double wtd. sales factor]	rate applicable to banks	1,316	614,794	27.31%	467.24	2	117,936	5.24%	89.63	-	-	-	2,251,179	1,710.87	
New Jersey	6.5%>\$0; 7.5%>\$50K; 9%>\$100K; [corporation business franchise rates] or alternative minimum assessment; or fixed dollar minimum tax based on gross receipts [3-factor formula with double wtd. sales factor]	Banks pay franchise tax; minimum tax: \$500	8,683	2,819,906	9.21%	324.77	5	12,605,545	41.17%	1,451.81	8,915,515	29.12%	1,026.82	30,616,510	3,526.17	
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1 million [3-factor formula]	rates applicable to banks	1,984	403,524	7.11%	203.35	11	1,213,394	21.38%	611.48	1,949,768	34.36%	982.57	5,674,530	2,859.63	
New York	7.1% of entire income base (general business taxpayer); or 1.5% alternative minimum tax base; or 0.15% per \$1 of allocated capital (up to \$350K for certain manufacturers or \$10 million for other taxpayers); or fixed dollar minimum tax between \$25 and \$5K, depending on New York receipts. [1-factor receipts formula]		19,490	5,037,830	7.70%	258.48	8	36,563,948	55.91%	1,876.01	11,294,737	17.27%	579.51	65,400,355	3,355.53	
North Carolina	6.9% [3-factor formula with double wtd. sales factor]	rate applicable to banks	9,222	1,206,412	5.30%	130.81	27	10,993,927	48.26%	1,192.09	5,269,929	23.13%	571.43	22,781,199	2,470.20	
North Dakota	2.6%>\$0; 4.1%>\$3K; 5.6%>\$8K; 6.4%>\$20K; 6.5%>\$30K [3-factor formula]	7% rate applicable to banks; minimum tax: \$50; Federal tax deductibility	641	161,925	7.00%	252.42	9	317,249	13.72%	494.56	530,078	22.93%	826.33	2,312,056	3,604.25	
Ohio	Franchise tax is 40% of the greater of: 5.1%>\$0; 8.5%>\$50K, or 4 mills multiplied by net worth up to \$150K maximum; or fixed dollar minimum tax of \$50 or \$1K for larger corporations Commercial activity tax (CAT) is \$150 on gross receipts >\$150K up to \$1 million. For gross receipts >\$1 million, CAT is \$150 plus 0.26% times (1) 60% for the period January 1 - March 31; and (2) 80% for the period April 1 - December 31. [3-factor formula with triple wtd. sales factor]	Banks pay franchise tax	11,486	754,633	2.86%	65.70	45	9,847,506	37.34%	857.36	7,865,674	29.82%	684.81	26,373,813	2,296.19	
Oklahoma	6% [3-factor formula]	rate applicable to banks	3,642	360,065	4.24%	98.85	40	2,787,445	32.85%	765.29	2,096,220	24.71%	575.51	8,484,227	2,329.32	
Oregon	6.6% [1-factor sales formula]	rate applicable to banks; minimum tax: \$10	3,790	477,113	6.58%	125.89	30	4,968,791	68.53%	1,311.01	-	-	-	7,250,033	1,912.91	
Pennsylvania	9.99% [3-factor formula: 70-15-15 (sales-payroll-property)]		12,448	2,191,420	6.82%	176.04	15	10,408,439	32.40%	836.13	8,873,309	27.62%	712.81	32,123,740	2,580.58	

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2008 income year -as of January 1, 2008- [standard apportionment formula]	Special rates or notes	Pop- ulation 7/1/2008 [1,000s]	State Tax Collections 2007-08											
				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								
Rhode Island	9% business corporation tax, or franchise tax (\$2.50/\$1K of capital stock) minimum tax: \$250 [3-factor formula]	rate applicable to banks	1,051	145,866	5.28%	138.82	24	1,091,705	39.54%	1,038.94	846,870	30.67%	805.94	2,761,356	2,627.89
South Carolina	5% [1-factor gross receipts formula. Manufacturers or dealers in tangible personal property must compute apportionment using the new single-factor gross receipts formula and the old 3-factor formula with double-weighted sales. If the single-factor formula results in a reduction in income allocated to the state, only a 40% reduction is allowed for 2008.]	4.5% rate applicable to banks; 6% rate applicable to savings & loans	4,480	320,378	3.79%	71.52	44	3,339,935	39.50%	745.55	3,051,608	36.09%	681.19	8,455,463	1,887.46
South Dakota	[applies to banks only] no state income tax	6%-0.25% on a bank's net income; minimum tax: \$500 per location	804	69,879	5.29%	86.89	42	-	-	-	732,438	55.43%	910.77	1,321,368	1,643.10
Tennessee	6.5% [3-factor formula with double wtd. sales factor]	rate applicable to banks	6,215	1,005,880	8.72%	161.85	17	290,986	2.52%	46.82	6,832,948	59.22%	1,099.45	11,538,430	1,856.58
Utah	5% [3-factor formula unless election is made to use apportionment formula with double wtd. sales factor]	rate applicable to banks; minimum tax: \$100	2,736	394,638	6.64%	144.22	21	2,593,129	43.62%	947.63	1,964,119	33.04%	717.77	5,944,879	2,172.50
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K [3-factor formula with double wtd. sales factor]	rates applicable to banks; minimum tax: \$250	621	84,783	3.33%	136.47	25	623,019	24.49%	1,002.82	338,941	13.32%	545.56	2,544,163	4,095.10
Virginia	6% [3-factor formula with double wtd. sales factor]	rate applicable to banks; state and national banks subject to the franchise tax on net capital are exempt from the income tax	7,769	787,229	4.28%	101.33	39	10,114,833	54.95%	1,301.93	3,656,789	19.86%	470.68	18,408,276	2,369.43
West Virginia	8.75% [3-factor formula with double wtd. sales factor]	rate applicable to banks	1,814	538,839	11.04%	296.97	7	1,518,746	31.13%	837.02	1,109,822	22.75%	611.65	4,879,151	2,689.03
Wisconsin	7.9% [1-factor sales formula]	rate applicable to banks	5,628	863,088	5.72%	153.36	19	6,640,528	44.01%	1,179.92	4,268,068	28.29%	758.37	15,088,662	2,681.01
Total 46 states			269,459	50,737,805	7.14%^a	188.30^a	-	279,122,604	39.29%^a	1,035.86^a	203,579,699	28.66%^a	755.51^a	710,420,816	2,636.47^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 (margin tax) imposed at 1.0% (0.5% for retail/wholesale entities) of gross revenues over \$300,000, with a variable discount allowed for businesses with revenues between \$300,000 to \$900,000. Nevada, Washington, and Wyoming do not levy state corporate income taxes.

Per capita tax collection amounts are computations based on July 1, 2008 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 \$17,397,117 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008.*; 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			
					Net collections before state aid/transfer deductions	State aid/reimbursements paid to local governments to replace revenue lost due to law changes			Intergovernmental and inter-fund transfers					Net collections to General Fund		Income tax gross collections	Income tax refunds	Net collections before transfers	Amount to General Fund
	Exclusion of inventories	Homestead Exemption for elderly/disabled				Food stamp purchases	Public School Building Capital Fund	Critical School Facility Needs Fund	Other/collection cost of fines/forfeitures	Collection fees on overdue tax debts	OSBM Civil Penalty Forfeiture Fund	(-)							
													Estimated [\$]						
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)	-	-	79,324,974	4.31%	80.00%	-2.08%	6.45%	
2000-01	864,206,947	165,320,475	1,029,527,422	213,892,230	815,635,192	95,087,044	7,890,753	6,406,639	48,848,625	10,000,000	187,087,044	-	-	460,315,086	-19.35%	24.81%	-26.20%	-49.04%	
2001-02	705,907,394	193,243,109	899,150,503	230,798,827	668,351,676	190,174,088	see note	6,406,639	44,330,291	10,000,000	7,890,752	227,363	-	409,322,540	-12.66%	7.90%	-18.06%	-11.08%	
2002-03	836,870,149	201,623,125	1,038,493,274	139,974,050	898,519,224	-	-	-	-	-	57,869,430	149,970	-	840,499,824	15.50%	-39.35%	34.44%	105.34%	
2003-04	795,950,527	228,453,041	1,024,403,568	187,050,344	837,353,223	-	-	-	57,620,230	2,500,000	-	268,146	-	776,964,847	-1.36%	33.63%	-6.81%	-7.56%	
2004-05	938,893,681	476,478,614	1,415,372,295	143,239,923	1,272,132,373	-	-	-	78,355,706	-	100,000	147,502	-	1,193,529,164	38.17%	-23.42%	51.92%	53.61%	
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%	
2007-08	1,198,794,920	283,677,374	1,482,472,294	275,844,781	1,206,627,514	-	-	-	87,201,879	-	30,693	215,449	7,510,641	1,111,668,852	-15.29%	49.60%	-22.93%	-23.41%	
2008-09	1,001,342,157	175,586,702	1,176,928,859	275,365,185	901,563,674	-	-	-	56,236,424	-	40,493	118,458	9,623,786	835,544,512	-20.61%	-0.17%	-25.28%	-24.84%	

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.105-129.6 ARTICLE 3A]; *Fees and reports [G.S.105 -129.85(a)ARTICLE 3J]

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	*Gen Fund
2002-03	\$40,875	\$13,625	2006-07	\$194,250	\$64,750	
2003-04	\$191,250	\$63,750	2007-08	\$131,625	\$43,875	
2004-05	\$171,375	\$57,125	2008-09	\$100,500	\$33,500	\$96,500
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.

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

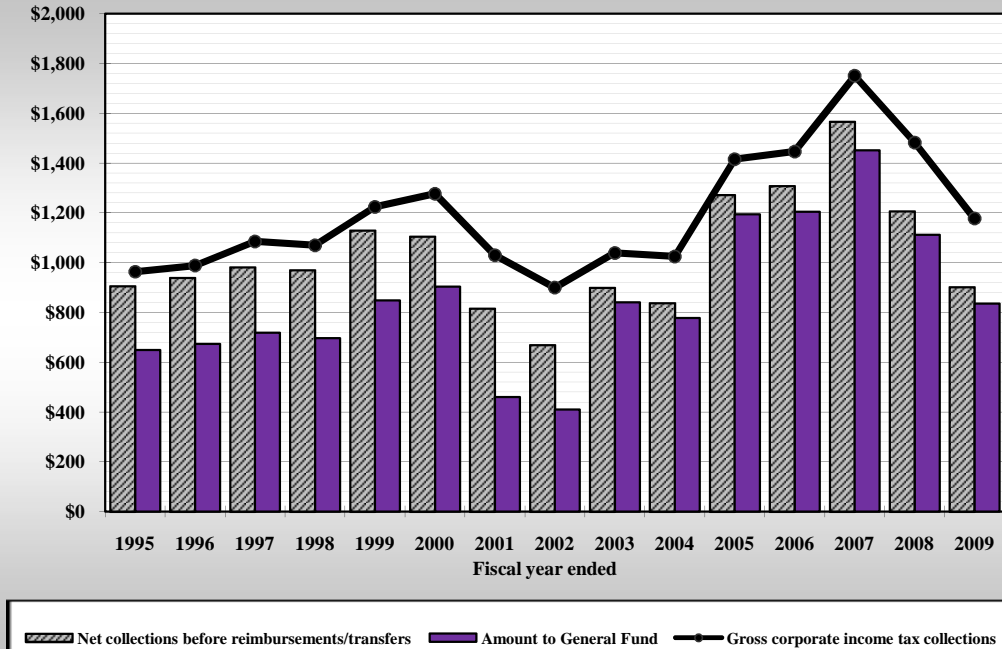


Figure 21.2 Gross Corporate Income Tax Collections by Type

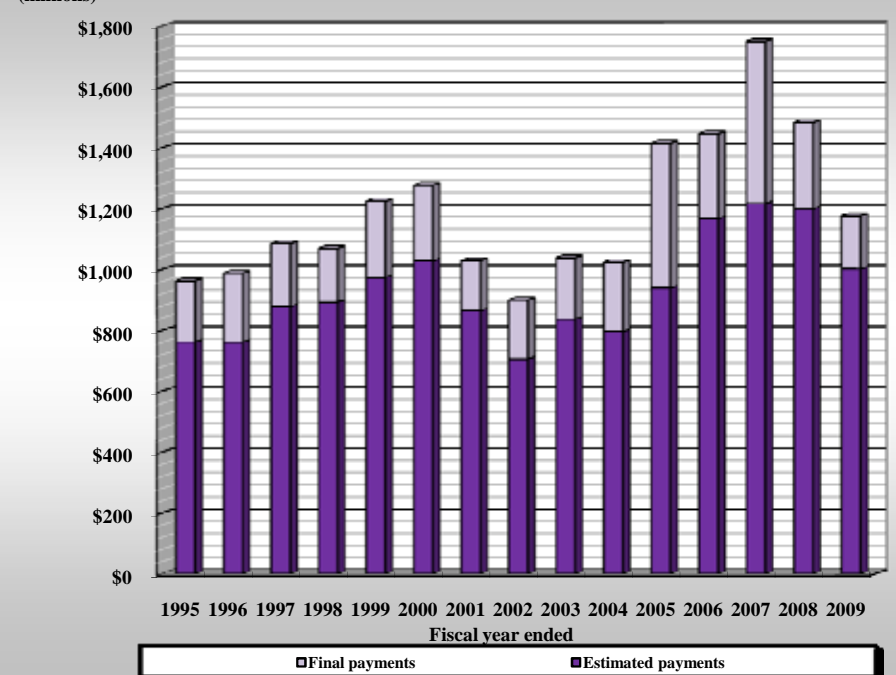


Figure 21.3 Growth Patterns of Corporate Income Tax Collections

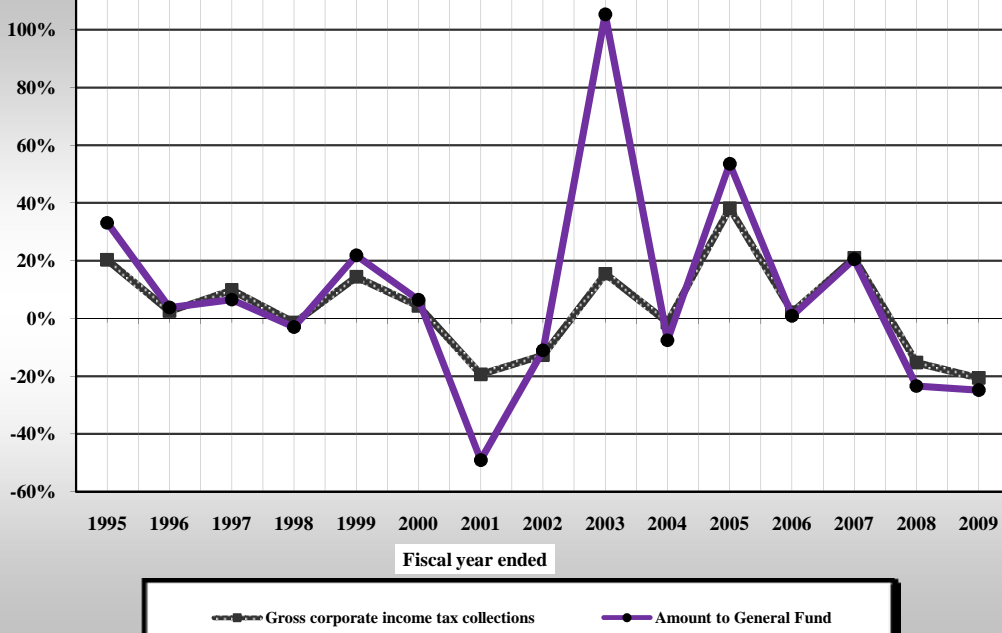


Figure 21.4 Corporate Income Tax Refunds and % Change

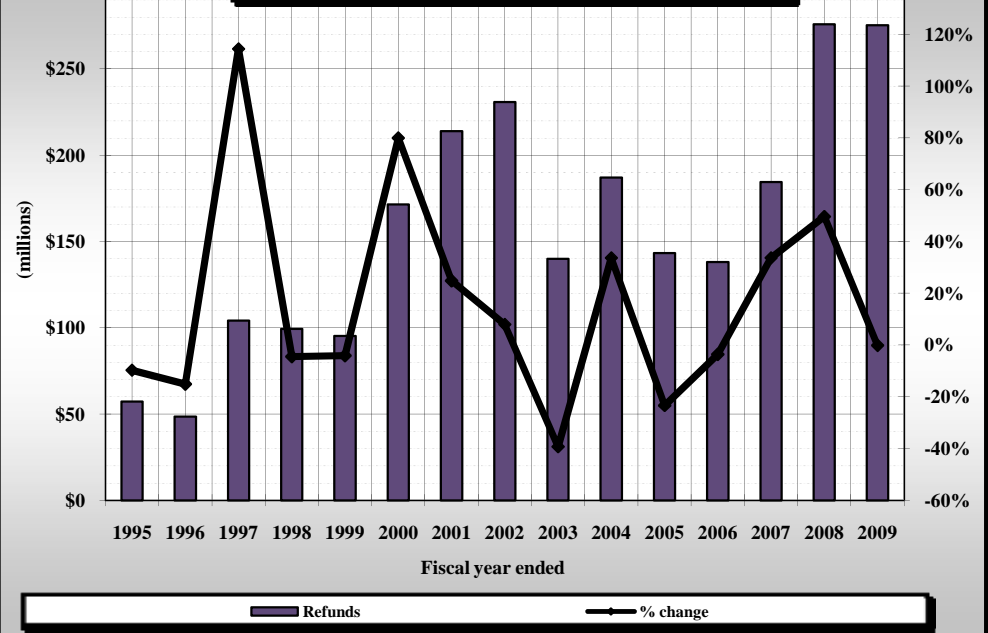


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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	4,662	3,077,553	660.15	37	149,991,303	32,419	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]	\$4,521	\$9,042	\$2,100	\$4,200	\$2,300	6,500	3,408,576	524.38	40	208,603,166	32,833	1.63%	40
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,799; 3.5% >\$7,599; 4.5%>\$11,399; 6%>\$18,999; 7%>\$31,699 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,855	2,344,876	821.21	29	85,418,388	30,177	2.75%	20
California	no	1/1/05	Fed AGI	1%>\$0; 2%>\$7,168; 4%>\$16,994; 6%>\$26,821; 8%>\$37,233; 9.3%>\$47,055; additional 1% tax >\$1M for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,336-\$94,110; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,345-\$64,050; add'l 1% tax>\$1M [community property state]	\$3,692	\$7,384	\$99	\$198	\$309	36,757	55,745,970	1,516.62	4	1,520,754,918	41,805	3.67%	4
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	4,939	5,067,981	1,026.02	17	199,483,375	41,192	2.54%	28
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	-	-	\$13,000	\$24,000	-	3,501	7,000,225	1,999.35	1	191,877,079	54,981	3.65%	5
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	873	1,006,859	1,153.21	13	34,574,839	40,112	2.91%	16
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	9,686	8,845,476	913.25	23	319,018,383	33,499	2.77%	19

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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	1,288	1,544,835	1,199.22	10	50,125,395	39,242	3.08%	12
Idaho	no	1/1/08	Fed TI	1.6%>\$0; 3.6%>\$1,271; 4.1%>\$2,543; 5.1%>\$3,815; 6.1%>\$5,087; 7.1%>\$6,359; 7.4%>\$9,539; 7.8%>\$25,440 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,543-\$50,882 [community property state]	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	1,524	1,438,518	944.02	22	47,582,780	31,804	3.02%	13
Illinois	no	Current	Fed AGI	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,902	10,320,239	799.92	31	526,006,245	41,012	1.96%	38
Indiana	no	1/1/07	Fed AGI	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,500	6,377	4,837,524	758.61	33	210,447,553	33,215	2.30%	31
Iowa	yes	1/1/07	Fed AGI	0.36 %>\$0; 0.72%>\$1,379; 2.43%>\$2,758; 4.5%>\$5,516; 6.12%>\$12,411; 6.48%>\$20,685; 6.8%>\$27,580; 7.92%>\$41,370; 8.98%>\$62,055 [applicable for S, HH, MFJ, MFS]	\$1,750	\$4,310	\$40	\$80	\$40	3,003	2,848,393	948.66	20	104,168,446	34,916	2.73%	22
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	2,802	2,944,851	1,050.93	15	101,444,002	36,525	2.90%	17
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]	\$2,100	\$4,200	\$20	\$40	\$20	4,269	3,483,138	815.87	30	130,580,989	30,824	2.67%	25
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	4,411	3,169,686	718.62	35	153,503,932	35,100	2.06%	35
Maine	no	12/31/05	Fed AGI	2%>\$0; 4.5%>\$4,849; 7%>\$9,699; 8.5%>\$19,449 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,299-\$29,199 MFJ: same rates apply to income bracket ranges \$9,749-\$38,899	\$5,450	\$9,100	\$2,850	\$5,700	\$2,850	1,316	1,448,273	1,100.13	14	44,711,062	33,991	3.24%	10
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K 5%>\$150K; 5.25%>\$300K; 5.5%>\$500K; 6.25%>\$1 mil [applicable for S, HH, MFJ, MFS]	\$2,000*	\$4,000*	\$3,200	\$6,400	\$3,200	5,634	7,831,977	1,390.23	7	261,114,676	46,471	3.00%	14

*[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 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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)	-	-	\$4,400	\$8,800	\$1,000	6,498	12,496,142	1,923.08	2	316,895,851	48,995	3.94%	2
Michigan	no	Current [optional 1/1/1999]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,500	\$7,000	\$3,500	10,003	7,181,055	717.86	36	345,940,023	34,423	2.08%	34
Minnesota	no	12/31/06	Fed TI	5.35%>\$0; 7.05%>\$21,800; 7.85%>\$71,590 [applicable for S] HH: same rates apply to income bracket ranges \$26,830-\$107,820 MFJ: same rates apply to income bracket ranges \$31,860-\$126,580 MFS: same rates apply to income bracket ranges \$15,930-\$63,290	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	5,220	7,777,259	1,489.78	5	213,021,512	41,105	3.65%	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	2,939	1,551,079	527.83	39	83,367,863	28,541	1.86%	39
Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K [applicable for S, HH, MFJ, MFS]	\$5,450	\$10,900	\$2,100	\$4,200	\$1,200	5,912	5,118,849	865.90	25	199,655,237	33,964	2.56%	27
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,600; 3%>\$4,600; 4%>\$7,000; 5%>\$9,500; 6%>\$12,200; 6.9%>\$15,600 [applicable for S, HH, MFJ, MFS]	\$4,010*	\$8,020*	\$2,140	\$4,280	\$2,140	967	870,064	899.35	24	31,783,449	33,225	2.74%	21
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	\$5,450	\$10,900	\$113 [tc]	\$226 [tc]	\$113 [tc]	1,783	1,726,145	967.88	19	64,359,930	36,372	2.68%	23
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,316	117,936	89.63	42	54,640,414	41,639	0.22%	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	8,683	12,605,545	1,451.81	6	428,424,936	49,511	2.94%	15
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 4.9%>\$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	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	1,984	1,213,394	611.48	38	60,318,370	30,706	2.01%	37

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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	19,490	36,563,948	1,876.01	3	900,818,677	46,364	4.06%	1
North Carolina	no	1/1/07	Fed TI	6%>\$0; 7%>\$12,750; 7.75%>\$60K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K (MFS)	\$3,000	\$6,000	\$2,500*	\$5,000*	\$2,500*	9,222	10,993,927	1,192.09	11	305,022,357	33,735	3.60%	7
North Dakota	no	Current	Fed TI	2.1%>\$0; 3.92%>\$32,550; 4.34%>\$78,850; 5.04%>\$164,550; 5.54%>\$357,700 [applicable for S] HH: same rates apply to income bracket ranges \$43,650-\$357,700 MFJ: same rates apply to income bracket ranges \$54,400-\$357,700 MFS: same rates apply to income bracket ranges \$27,200-\$178,850	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	641	317,249	494.56	41	23,016,715	36,082	1.38%	41
Ohio	no	Current	Fed AGI	0.618%>\$0; 1.236%>\$5K; 2.473%>\$10K; 3.091%>\$15K; 3.708%>\$20K; 4.327%>\$40K; 4.945%>\$80K; 5.741%>\$100K; 6.24%>\$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]	-	-	\$1,500	\$3,000	\$1,500	11,486	9,847,506	857.36	26	395,614,450	34,468	2.49%	29
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.5%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$3,250	\$6,500	\$1,000	\$2,000	\$1,000	3,642	2,787,445	765.29	32	126,272,950	34,997	2.21%	32
Oregon	yes+	Current	Fed TI	5%>\$0; 7%>\$2,900; 9%>\$7,300 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$5,800-\$14,600	\$1,865	\$3,735	\$169	\$338	\$169	3,790	4,968,791	1,311.01	8	131,277,786	35,143	3.78%	3
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,448	10,408,439	836.13	28	481,806,170	38,793	2.16%	33

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2008 income year [Refer to footnotes as applicable]	Standard deduction/ personal exemption amounts in effect for 2008 income year					Population as of 7/1/2008 [1,000s]	Individual income tax collections fiscal year 2008			Personal income calendar year 2007		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%>\$32,550; 7.75%>\$78,850; 9%>\$164,550; 9.9%>\$357,700 [applicable for S] HH: same rates apply to income bracket ranges \$43,650-\$357,700 MFJ: same rates apply to income bracket ranges \$54,400-\$357,700 MFS: same rates apply to income bracket ranges \$27,200-\$178,850 [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%.]	\$5,450	\$9,100	\$3,500	\$7,000	\$3,500	1,051	1,091,705	1,038.94	16	41,945,840	39,829	2.60%	26
South Carolina	no	12/31/06	Fed TI	3%>\$2,670; 4%>\$5,340; 5%>\$8,010; 6%>\$10,680; 7%>\$13,350 [applicable for S, HH, MFJ, MFS]	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	4,480	3,339,935	745.55	34	137,006,487	31,103	2.44%	30
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,215	290,986	46.82	43	205,350,394	33,395	0.14%	43
Utah	yes+	Current	Fed TI	5% Taxpayer tax credit of 6% incorporates a taxpayer's federal personal exemptions and standard deduction or itemized deductions. Credit is phased out according to income level.	\$5,450	\$10,900	\$2,625*	\$5,250*	\$2,625*	2,736	2,593,129	947.63	21	79,617,867	29,831	3.26%	9
Vermont	no	1/1/06	Fed TI	3.6%>\$0; 7.2%>\$32,550; 8.5%>\$78,850; 9%>\$164,550; 9.5%>\$357,700 [applicable for S] HH: same rates apply to income bracket ranges \$43,650-\$357,700 MFJ: same rates apply to income bracket ranges \$54,400-\$357,700 MFS: same rates apply to income bracket ranges \$27,200-\$178,850	\$5,450	\$10,900	\$3,500	\$7,000	\$3,500	621	623,019	1,002.82	18	23,267,195	37,483	2.68%	23
Virginia	no	12/31/07	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$930	\$1,860	\$930	7,769	10,114,833	1,301.93	9	321,245,259	41,727	3.15%	11
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	1,814	1,518,746	837.02	27	53,181,269	29,385	2.86%	18
Wisconsin	no	12/31/06	Fed AGI	4.6%>\$0; 6.15%>\$9,700; 6.50% >\$19,400; 6.75%>\$145,460 [deduction phases out to 0 for single filers at \$85,920; joint filers at \$97,818] [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$12,930-\$193,950 MFS: same rates apply to income bracket ranges \$6,470-\$96,980 [community property state]	\$8,960	\$16,140	\$700	\$1,400	\$700	5,628	6,640,528	1,179.92	12	203,083,544	36,272	3.27%	8
Total 43 states										249,640	279,122,604	1,118.10 ^a	-	9,566,341,076	38,627.60 ^a	2.92% ^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, 2008 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, 2007 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, March 24, 2009 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 2007
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	27.71%	72.29%	Missouri	29.99%	70.01%
Arizona	36.64%	63.36%	Montana	29.84%	70.16%
Arkansas	22.59%	77.41%	Nebraska	29.64%	70.36%
California	36.91%	63.09%	New Hampshire	35.11%	64.89%
Colorado	39.70%	60.30%	New Jersey	42.79%	57.21%
Connecticut	42.41%	57.59%	New Mexico	25.48%	74.52%
Delaware	35.82%	64.18%	New York	35.55%	64.45%
Georgia	36.85%	63.15%	*North Carolina	33.76%	66.24%
Hawaii	32.19%	67.81%	North Dakota	19.24%	80.76%
Idaho	33.48%	66.52%	Ohio	31.60%	68.40%
Illinois	34.33%	65.67%	Oklahoma	26.93%	73.07%
Indiana	28.90%	71.10%	Oregon	38.34%	61.66%
Iowa	29.89%	70.11%	Pennsylvania	29.98%	70.02%
Kansas	30.09%	69.91%	Rhode Island	35.01%	64.99%
Kentucky	27.59%	72.41%	South Carolina	29.88%	70.12%
Louisiana	21.73%	78.27%	Tennessee	24.02%	75.98%
Maine	28.85%	71.15%	Utah	39.52%	60.48%
Maryland	47.62%	52.38%	Vermont	29.62%	70.38%
Massachusetts	38.85%	61.15%	Virginia	39.16%	60.84%
Michigan	34.34%	65.66%	West Virginia	16.39%	83.61%
Minnesota	39.74%	60.26%	Wisconsin	36.25%	63.75%
Mississippi	22.07%	77.93%	United States	33.11%	66.89%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2007 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 2009, Volume 28, 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
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%
2007-08.....	12,865,534,486	1,855,384,169	11,010,150,317	394,377	-	31,198,398	16,223,018	60,035,333	10,902,299,190	5.07%	13.06%	3.83%	3.75%
2008-09.....	11,687,026,714	2,111,640,441	9,575,386,273	382,330	-	33,888,173	15,033,735	55,909,151	9,470,172,885	-9.16%	13.81%	-13.03%	-13.14%

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 was reduced to 8.0% effective for tax year 2007, and further reduced to 7.75% effective for taxable years beginning on/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	Over	Up To	2001-2006	1991-2000	1989-1990
Married filing jointly	\$600	\$0	\$17,000	6%	6%	6%
Qualifying widow(er)	\$600	\$17,000	\$80,000	7%	7%	7%
Head of household	\$750	\$80,000	\$160,000	7.75%	7.75%	7%
Single	\$750	\$160,000		8.25% *	7.75%	7%
Married filing separately	\$600	\$0	\$12,750	6%	6%	6%
		\$12,750	\$60,000	7%	7%	7%
		\$60,000	\$120,000	7.75%	7.75%	7%
		\$120,000		8.25% *	7.75%	7%
Married filing separately	\$600	\$0	\$10,625	6%	6%	6%
		\$10,625	\$50,000	7%	7%	7%
		\$50,000	\$100,000	7.75%	7.75%	7%
		\$100,000		8.25% *	7.75%	7%

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	

Earned income tax credit (EITC) G.S. 105-151.31:

Effective for the tax years beginning on/after January 1, 2008 and prior to January 1, 2013, a taxpayer who claims an EITC under section 32 of the IRC is eligible to claim a State EITC equal to a percentage (3.5% for tax year 2008) of the amount qualified for on the federal return. If the credit exceeds the tax liability reduced by the sum of all credits allowable, the excess is refunded to the taxpayer. A part-year or nonresident taxpayer is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. The EITC is not allowable to an estate or trust.

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

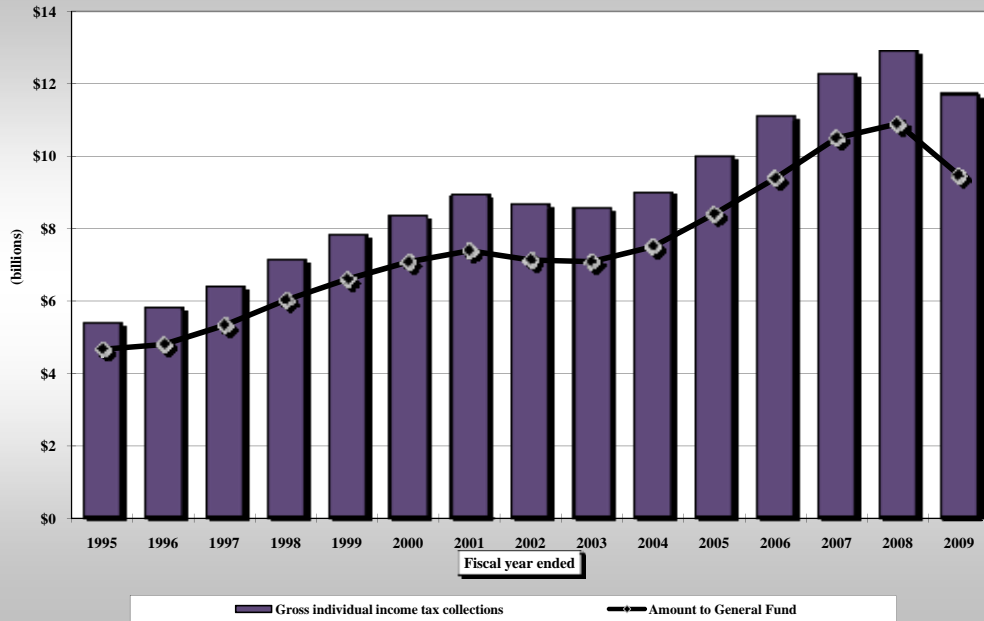


Figure 23.2 Growth Patterns of Individual Income Tax Collections

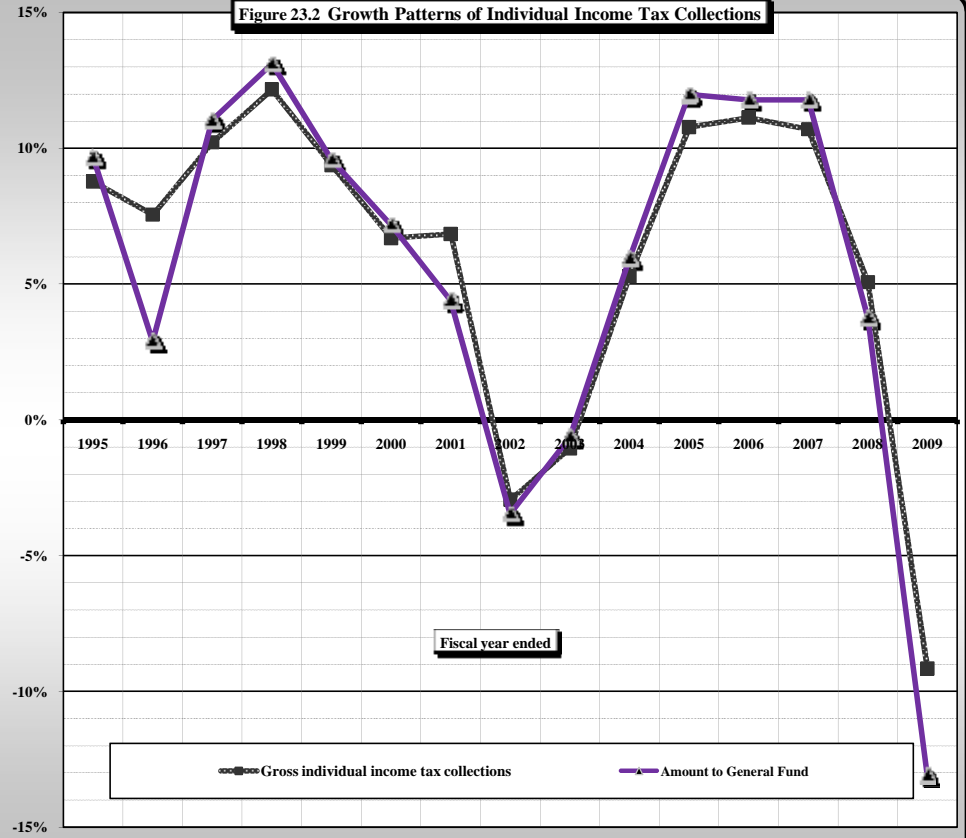


Figure 23.3 Individual Income Tax Refunds and % Change

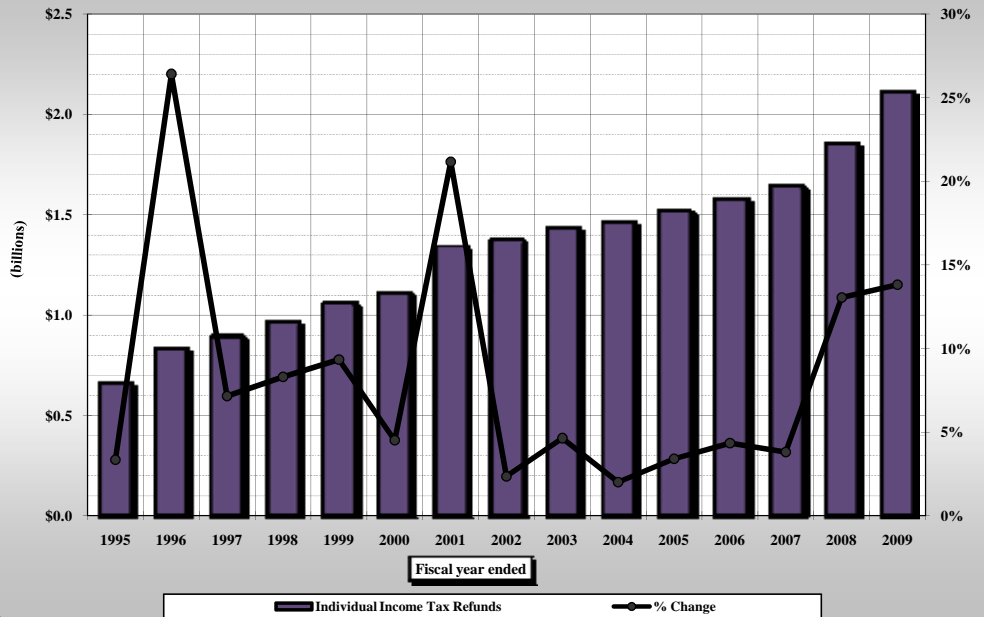


Figure 23.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

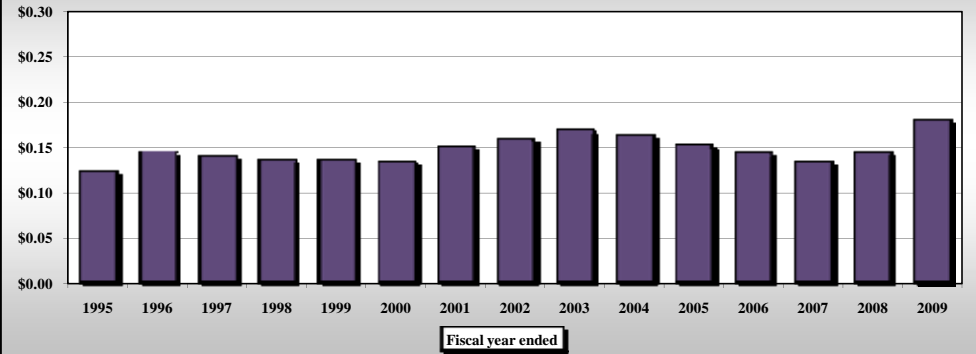


TABLE 24 . GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2007-08.....	195,396,534	1.5%	-8.8%	905,978,434	7.0%	4.2%	8,199,026,462	63.7%	5.4%	1,511,189,973	11.7%	7.0%	2,053,943,083	16.0%	4.2%	12,865,534,486	5.1%
2008-09.....	167,302,325	1.4%	-14.4%	824,378,046	7.1%	-9.0%	8,123,792,131	69.5%	-0.9%	1,155,878,096	9.9%	-23.5%	1,415,676,117	12.1%	-31.1%	11,687,026,714	-9.2%

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

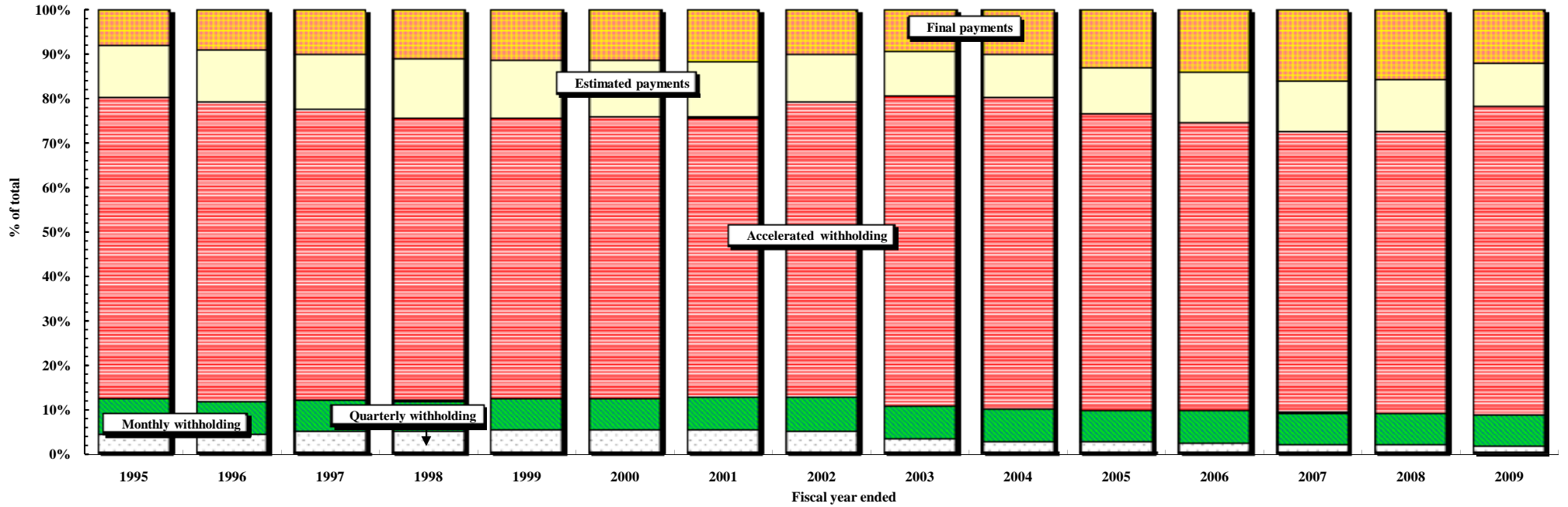


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

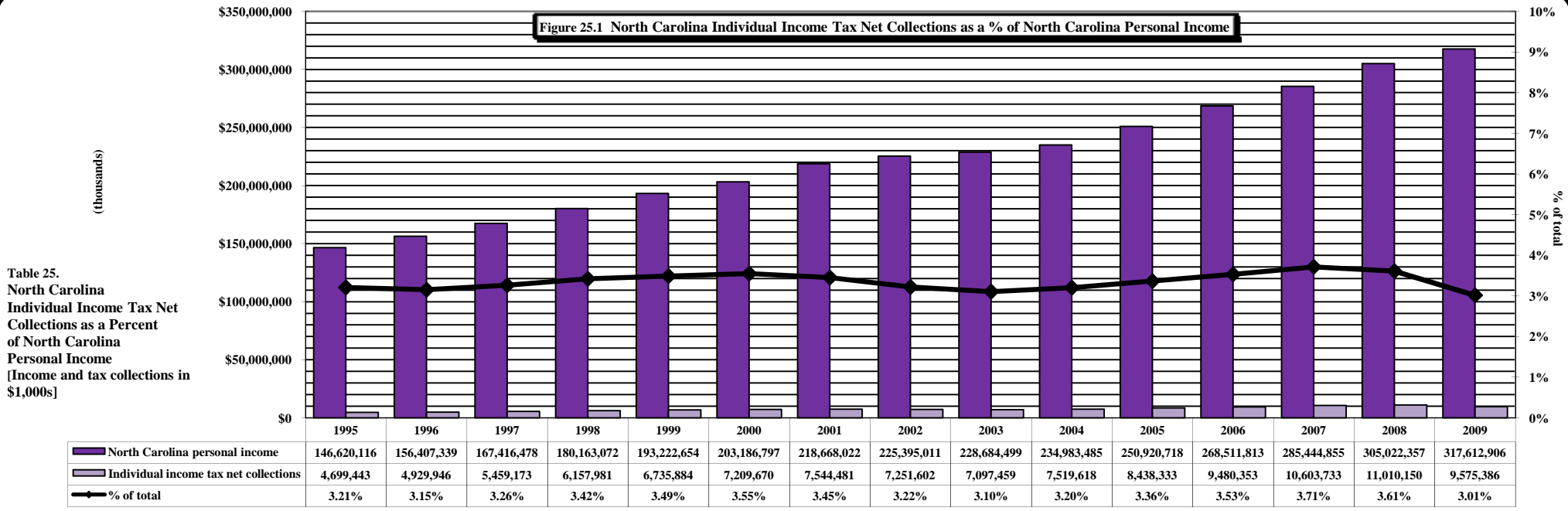


Table 25. North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income (Income and tax collections in \$1,000s)

[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 2009.

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	-	-
2007.....	-	-	22,490	386,017	498,455	1,495,365	419,206	1,257,618	July 1, 2008	-	-

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 7/1/2009 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2008 [1,000s]	General sales tax collections fiscal year 2008*			Per capita collections per 1¢ of tax + [\$]	Personal income 2007		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2008	
				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							
Alabama.....	4	37	T	E	T	4,662	2,287,288	490.63	43	122.66	149,991,303	32,419	1.52%	38	3,077,553	660.15
Arizona.....	5.6	24	E	E	T	6,500	6,433,468	989.74	9	176.74	208,603,166	32,833	3.08%	7	3,408,576	524.38
Arkansas.....	6	12	E [2,4]	E	T	2,855	2,807,943	983.38	10	163.90	85,418,388	30,177	3.29%	5	2,344,876	821.21
California.....	6.25	8	E	E	T	36,757	31,972,874	869.85	18	139.18	1,520,754,918	41,805	2.10%	25	55,745,970	1,516.62
Colorado.....	2.9	45	E	E	T	4,939	2,312,731	468.22	45	161.45	199,483,375	41,192	1.16%	44	5,067,981	1,026.02
Connecticut.....	6	12	E	E	E	3,501	3,178,903	907.93	13	151.32	191,877,079	54,981	1.66%	35	7,000,225	1,999.35
Florida.....	6	12	E	E	E	18,328	21,518,100	1,174.03	5	195.67	699,176,462	38,417	3.08%	7	-	-
Georgia.....	4	37	E [2]	E	T	9,686	5,796,653	598.47	37	149.62	319,018,383	33,499	1.82%	32	8,845,476	913.25
Hawaii.....	4	37	T [3]	E	T	1,288	2,619,595	2,033.53	1	508.38	50,125,395	39,242	5.23%	1	1,544,835	1,199.22
Idaho.....	6	12	T [3]	E	T	1,524	1,347,327	884.18	16	147.36	47,582,780	31,804	2.83%	11	1,438,518	944.02
Illinois.....	6.25	8	T [4]	T [4]	T [4]	12,902	7,935,417	615.07	34	98.41	526,006,245	41,012	1.51%	39	10,320,239	799.92
Indiana.....	7	1	E	E	T	6,377	5,738,829	899.96	14	149.99	210,447,553	33,215	2.73%	12	4,837,524	758.61
Iowa.....	6	12	E	E	T	3,003	1,840,862	613.10	35	122.62	104,168,446	34,916	1.77%	33	2,848,393	948.66
Kansas.....	5.3	28	T [3]	E	T	2,802	2,264,747	808.22	23	152.49	101,444,002	36,525	2.23%	21	2,944,851	1,050.93
Kentucky.....	6	12	E	E	T	4,269	2,875,836	673.62	31	112.27	130,580,989	30,824	2.20%	23	3,483,138	815.87
Louisiana.....	4	37	E [2]	E	T	4,411	3,459,383	784.30	25	196.07	153,503,932	35,100	2.25%	20	3,169,686	718.62
Maine.....	5	29	E	E	T	1,316	1,071,653	814.04	22	162.81	44,711,062	33,991	2.40%	16	1,448,273	1,100.13
Maryland.....	6	12	E	E	E	5,634	3,748,933	665.46	32	133.09	261,114,676	46,471	1.44%	41	7,831,977	1,390.23
Massachusetts..	6.25	8	E	E	T	6,498	4,098,089	630.67	33	126.13	316,895,851	48,995	1.29%	42	12,496,142	1,923.08
Michigan.....	6	12	E	E	T	10,003	8,225,599	822.28	21	137.05	345,940,023	34,423	2.38%	17	7,181,055	717.86
Minnesota.....	6.875	6	E	E	E	5,220	4,550,838	871.74	17	134.11	213,021,512	41,105	2.14%	24	7,777,259	1,489.78
Mississippi.....	7	1	T	E	T	2,939	3,135,390	1,066.96	7	152.42	83,367,863	28,541	3.76%	3	1,551,079	527.83
Missouri.....	4.225	36	T [4]	E	T	5,912	3,228,274	546.09	41	129.25	199,655,237	33,964	1.62%	37	5,118,849	865.90
Nebraska.....	5.5	25	E	E	T	1,783	1,534,134	860.21	19	156.40	64,359,930	36,372	2.38%	17	1,726,145	967.88
Nevada.....	4.6	33	E	E	T	2,600	3,077,433	1,183.55	4	278.48	101,798,979	39,853	3.02%	9	-	-
New Jersey.....	7	1	E	E	E	8,683	8,915,515	1,026.82	8	146.69	428,424,936	49,511	2.08%	28	12,605,545	1,451.81
New Mexico.....	5.375	27	E	E	T	1,984	1,949,768	982.57	11	196.51	60,318,370	30,706	3.23%	6	1,213,394	611.48
New York.....	4	37	E	E	E	19,490	11,294,737	579.51	38	144.88	900,818,677	46,364	1.25%	43	36,563,948	1,876.01
North Carolina..	4.5++	34	E [2,4]	E	T	9,222	5,269,929	571.43	40	134.45	305,022,357	33,735	1.73%	34	10,993,927	1,192.09
North Dakota...	5	29	E	E	T	641	530,078	826.33	20	165.27	23,016,715	36,082	2.30%	19	317,249	494.56
Ohio.....	5.5	25	E	E	T	11,486	7,865,674	684.81	29	124.51	395,614,450	34,468	1.99%	30	9,847,506	857.36
Oklahoma.....	4.5	34	T [3]	E	T	3,642	2,096,220	575.51	39	127.89	126,272,950	34,997	1.66%	35	2,787,445	765.29
Pennsylvania....	6	12	E	E	E	12,448	8,873,309	712.81	28	118.80	481,806,170	38,793	1.84%	31	10,408,439	836.13
Rhode Island....	7	1	E	E	E	1,051	846,870	805.94	24	115.13	41,945,840	39,829	2.02%	29	1,091,705	1,038.94
South Carolina..	6	12	E	E	T	4,480	3,051,608	681.19	30	136.24	137,006,487	31,103	2.23%	21	3,339,935	745.55

TABLE 27. -Continued

State	State sales tax rate as of 7/1/2009 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2008 [1,000s]	General sales tax collections fiscal year 2008*			Per capita collections per 1¢ of tax + [\$]	Personal income 2007		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2008	
				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							
				Amount	Rank											
South Dakota...	4	37	T [3]	E	T	804	732,438	910.77	12	227.69	28,453,696	35,760	2.57%	13	-	-
Tennessee.....	7	1	T [4]	E	T	6,215	6,832,948	1,099.45	6	157.06	205,350,394	33,395	3.33%	4	290,986	46.82
Texas.....	6.25	8	E	E	E	24,327	21,668,972	890.74	15	142.52	884,190,552	37,083	2.45%	15	-	-
Utah.....	4.95	32	T [2,4]	E	T	2,736	1,964,119	717.77	27	151.11	79,617,867	29,831	2.47%	14	2,593,129	947.63
Vermont.....	6	12	E	E	E	621	338,941	545.56	42	90.93	23,267,195	37,483	1.46%	40	623,019	1,002.82
Virginia.....	4	37	T [4]	E	E	7,769	3,656,789	470.68	44	117.67	321,245,259	41,727	1.14%	45	10,114,833	1,301.93
Washington.....	6.5	7	E	E	T	6,549	11,344,622	1,732.21	2	266.49	265,738,395	41,203	4.27%	2	-	-
West Virginia...	6	12	E [2,4]	E	T	1,814	1,109,822	611.65	36	101.94	53,181,269	29,385	2.09%	27	1,518,746	837.02
Wisconsin.....	5	29	E	E	T	5,628	4,268,068	758.37	26	151.67	203,083,544	36,272	2.10%	25	6,640,528	1,179.92
Wyoming.....	4	37	T [3]	E	T	533	744,371	1,397.44	3	349.36	24,617,609	47,047	3.02%	9	-	-
Total 45 states..	-	-	-	-	-	295,835	240,415,097	812.67 ^a	-	-	11,318,040,281	38,608 ^a	2.12% ^a	-	272,158,954	919.97 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2008 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, 2007 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. 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 \$17,397,117 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 2007-08.

⁺⁺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 general state rate increased to 4.5%.

Food and drug items:

[1] Food purchased for consumption off-premises.

[2] Food subject to local taxes.

[3] Rebate or 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-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2008*.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, March 24, 2009 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 [\$]
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%
2007-08....	5,596,250,552	321,463,358	5,274,787,194	172,474,452	3,303,137	17,397,117	31,412,624	1,555,489	46,860,032	20,029,341	81,853	4,981,673,149	1.19%	-0.08%	1.27%	-0.28%
2008-09....	5,349,888,689	383,328,220	4,966,560,469	175,662,743	1,906,144	16,790,014	32,320,547	1,219,993	47,427,474	13,230,510	55,669	4,677,947,376	-4.40%	19.24%	-5.84%	-6.10%

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 increased to 4.5%.

[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 Resources Fund [\$]	Dry-Cleaning Solvent Cleanup Fund [\$]	Local sales and use tax administration			
						General Fund: Non-tax revenue		Public Transit tax	Other
				General Statute Reference				105-472	105-501
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	-
2007-08....	68,922,872	73,965,036	29,586,545	23,710,672	7,701,952	11,745,139	5,237,105	414,873	-
2008-09....	77,674,637	81,223,016	16,765,090	24,747,445	7,573,102	9,927,712	5,684,948	477,353	700,000

*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). The 2007 General Assembly enacted G.S. 105-523 to hold harmless any county that does not benefit by \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. 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 rate 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.

TABLE 28. -Continued

2007-08

Effective **July 1, 2007**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was reduced from 2.83% to 2.6%; the purchase by a research and development company of certain equipment, attachments, or repair parts used in the physical, engineering, and life sciences was exempted from the State and local sales or use tax and instead was made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax. Effective **October 1, 2007**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was reduced from 2.83% to 1.8%; definition of "bundled transaction" set out specific taxation rules applicable for bundles of products that include both taxable and exempt products; baler twine was added to the exemption list of specific items sold to a farmer to be used for qualifying purposes; bakery thrift store sales of bread, rolls, and buns became exempt from State taxation; and the purchase by a software publishing company of certain equipment, attachments, or repair parts that meet certain requirements and the purchase by an eligible datacenter of certain machinery or equipment to be located and used at the datacenter were exempted from the State and local sales or use tax and instead made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F. The State began assuming the financial nonfederal, nonadministrative Medicaid responsibilities for the counties over a three-year period that includes provisions for a 1/2% sales tax rate exchange between local and state governments as well as various measures to insure the locals are held harmless (protected from revenue loss) as result of the Medicaid swap legislation. Effective **April 1, 2008**, the combined general rate of sales and use tax increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments by the 2007 General Assembly. The combined general rate is the State's general rate (4.25%) plus the rate of local tax authorized for every county in the State (2.75%). 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.

2008-09

Effective **July 1, 2008**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.8% to 1.4%. Effective **July 16, 2008**, tangible personal property purchased with a client assistance debit card issued for disaster assistance relief by qualified entities became exempt; also, an exemption provision allowable for interior design services provided in conjunction with the sale of tangible personal property became effective. Effective **October 1, 2008**, the State general rate increased from 4.25% to 4.5%. Effective **January 1, 2009**, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

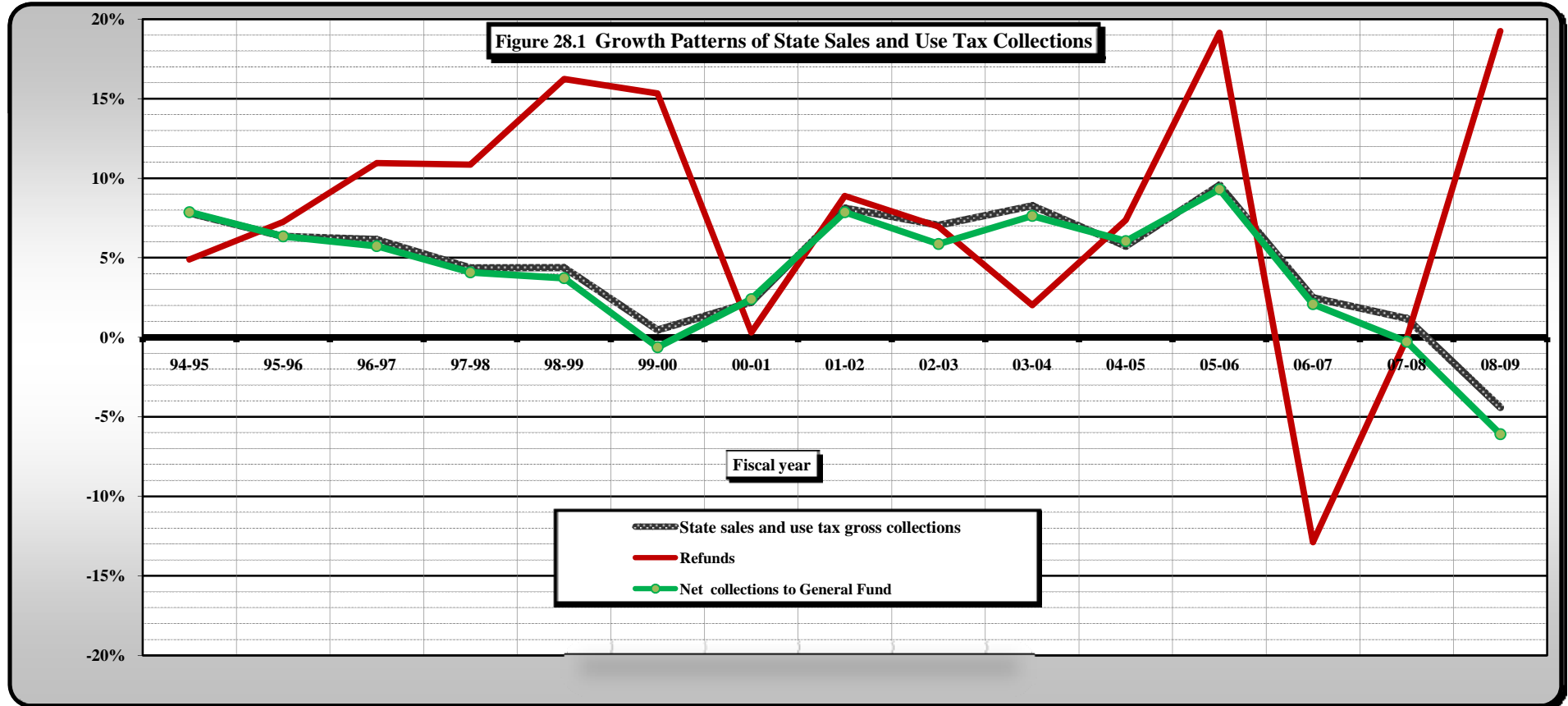


Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection
 (Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

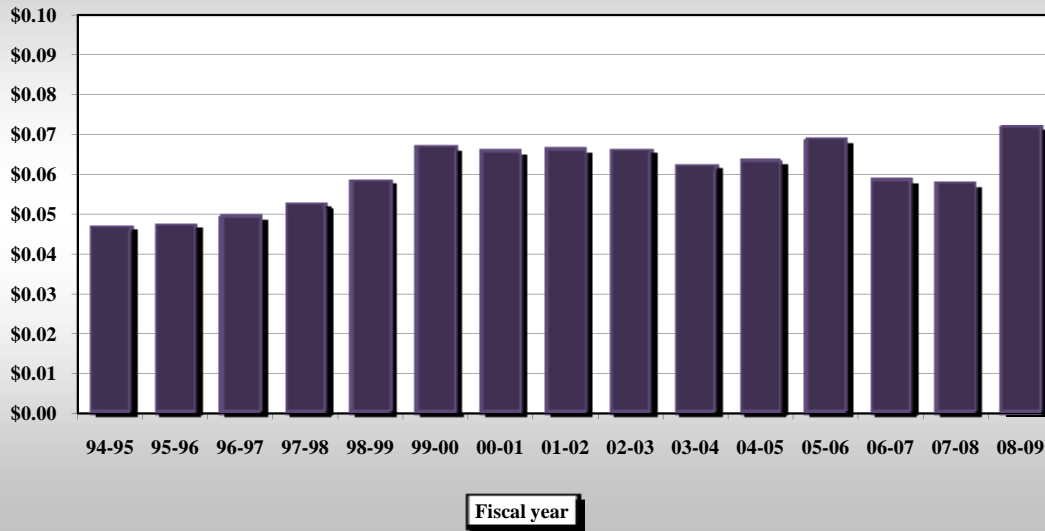


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

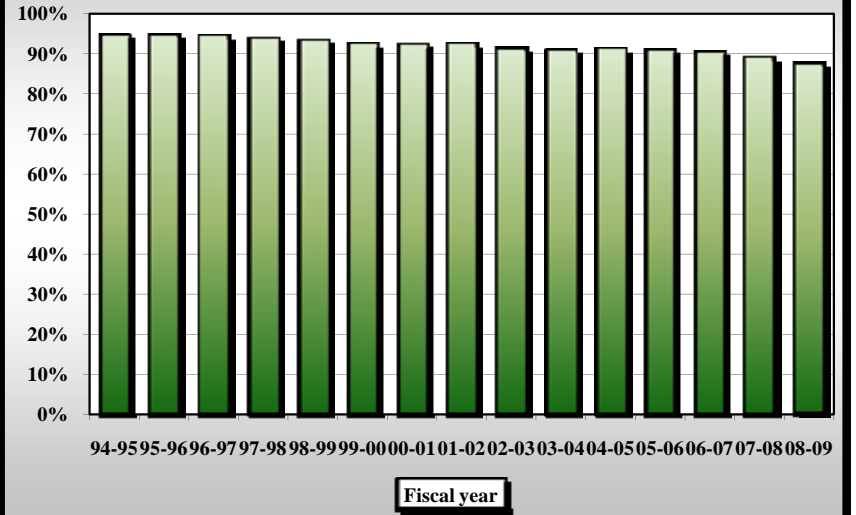


Figure 28.4 Year-Over-Year % Change in Gross Collections and Refunds

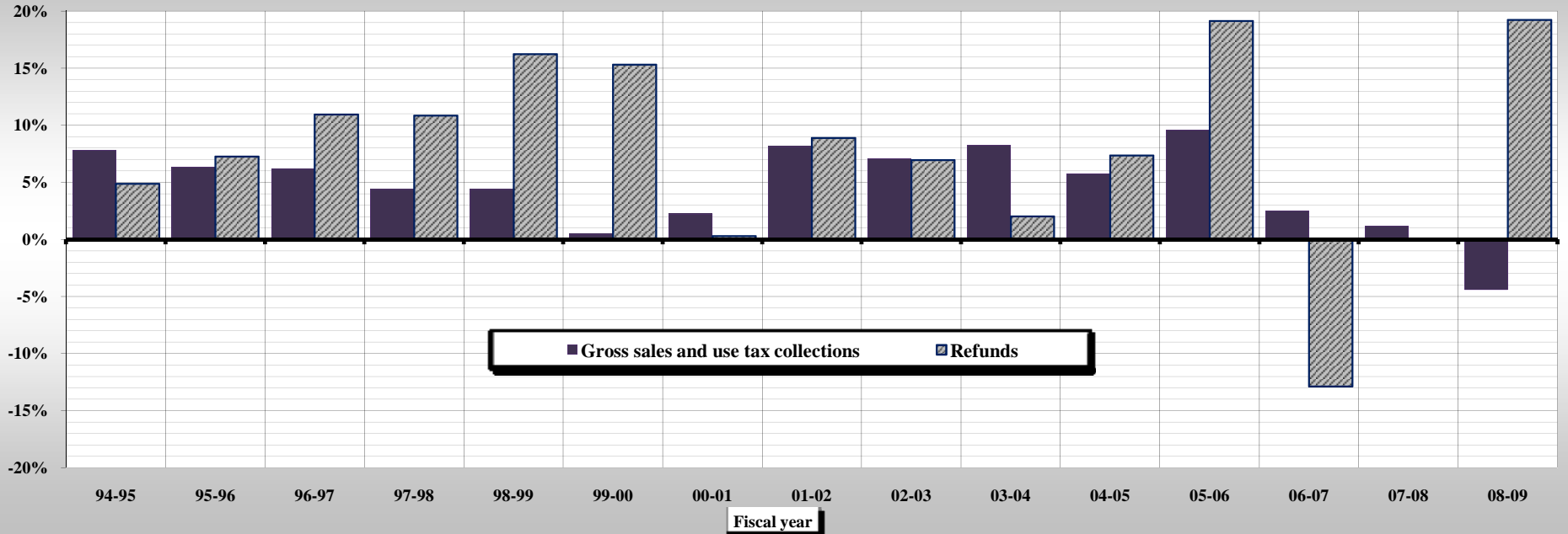


TABLE 29. STATE PER CAPITA GROSS SALES and USE TAX COLLECTIONS and PER CAPITA PERSONAL INCOME

	Fiscal year ended														
	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Per capita gross sales & use tax collections	\$409	\$426	\$443	\$453	\$463	\$457	\$460	\$490	\$517	\$554	\$578	\$623	\$625	\$619	\$580
Per capita personal income	\$20,400	\$21,295	\$22,320	\$23,530	\$24,743	\$25,560	\$27,067	\$27,487	\$27,515	\$27,942	\$29,440	\$31,002	\$32,271	\$33,735	\$34,439
Per capita sales & use collections as % of per capita personal income	2.01%	2.00%	1.98%	1.92%	1.87%	1.79%	1.70%	1.78%	1.88%	1.98%	1.96%	2.01%	1.94%	1.83%	1.68%

[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 1994 is paired with tax collections for fiscal year 1994-95.

Source of per capita personal income and population: Bureau of Economic Analysis. *Table SAI-3*, released March 2009.

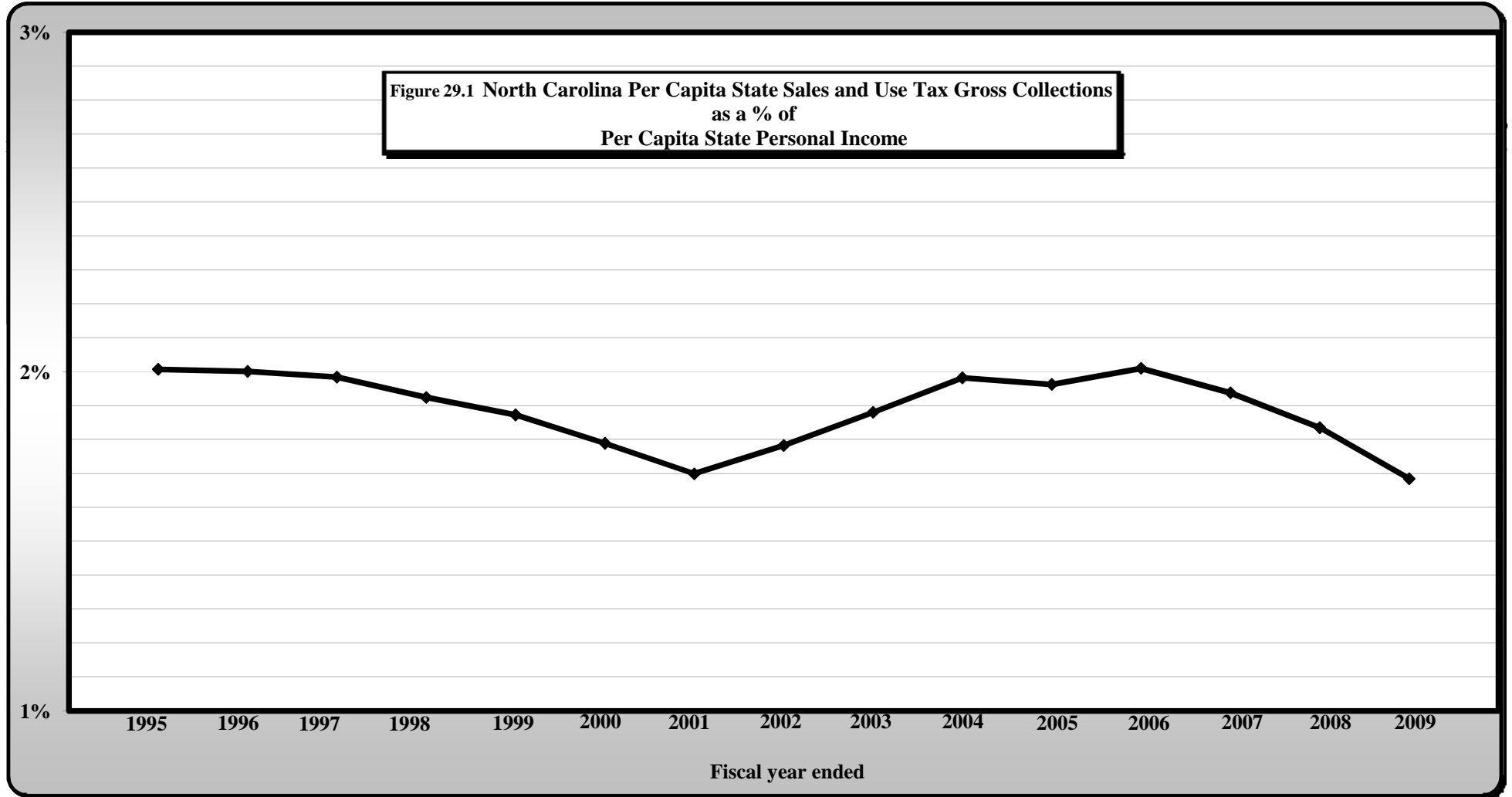


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE
PER ONE CENT OF TAX

Fiscal year	State sales and use tax gross collections [\$]	State sales and use tax gross collections taxed at general rate [\$]	Portion of State sales and use tax gross collections taxed at general rate [Percent]	State sales and use tax general rate [Percent]	Computed State sales and use tax collections per 1 cent of tax [\$]
1994-95....	2,924,428,360	2,520,788,438	86.20%	4%	630,197,000
1995-96....	3,111,625,603	2,678,104,821	86.07%	"	669,526,000
1996-97....	3,298,349,023	2,741,951,991	83.13%	"	685,488,000
1997-98....	3,444,923,553	2,711,976,745	78.72%	"	677,994,000
1998-99....	3,596,235,091	2,935,215,573	81.62%	"	733,804,000
1999-00....	3,608,884,890	3,117,512,988	86.38%	"	779,378,000
2000-01....	3,690,738,438	3,201,778,667	86.75%	"	800,445,000
2001-02....	3,994,007,200	3,397,612,545	85.07%	4%,4.5%	784,490,000
2002-03....	4,291,189,572	3,559,693,832	82.95%	4.5%	791,043,000
2003-04....	4,622,805,361	3,869,165,080	83.70%	"	859,814,000
2004-05....	4,894,933,722	4,111,246,661	83.99%	"	913,610,000
2005-06....	5,374,153,110	4,501,260,261	83.76%	"	1,000,280,000
2006-07....	5,505,595,819	4,574,033,710	83.08%	4.5%,4.25%	1,045,795,000
2007-08....	5,572,264,667	4,581,691,663	82.22%	4.25%	1,078,045,000
2008-09....	5,326,508,270	4,301,671,153	80.76%	4.25%,4.5%	975,252,000

[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, 2006-07, and 2008-09 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 increased to 4.5%.

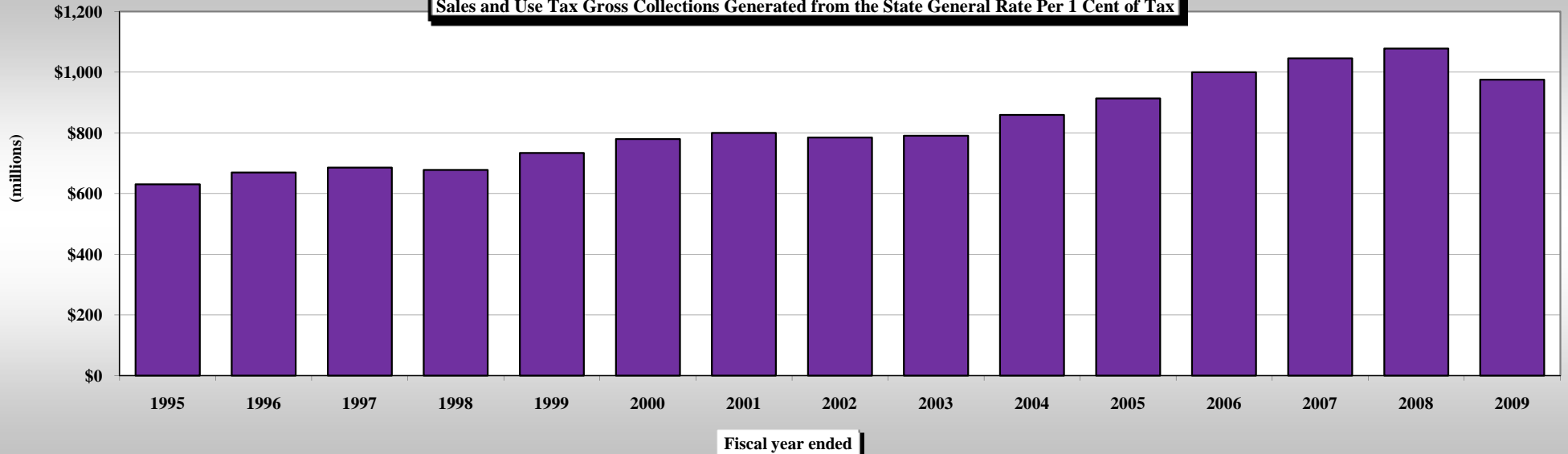
State rate applicable to food purchased for home consumption:

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

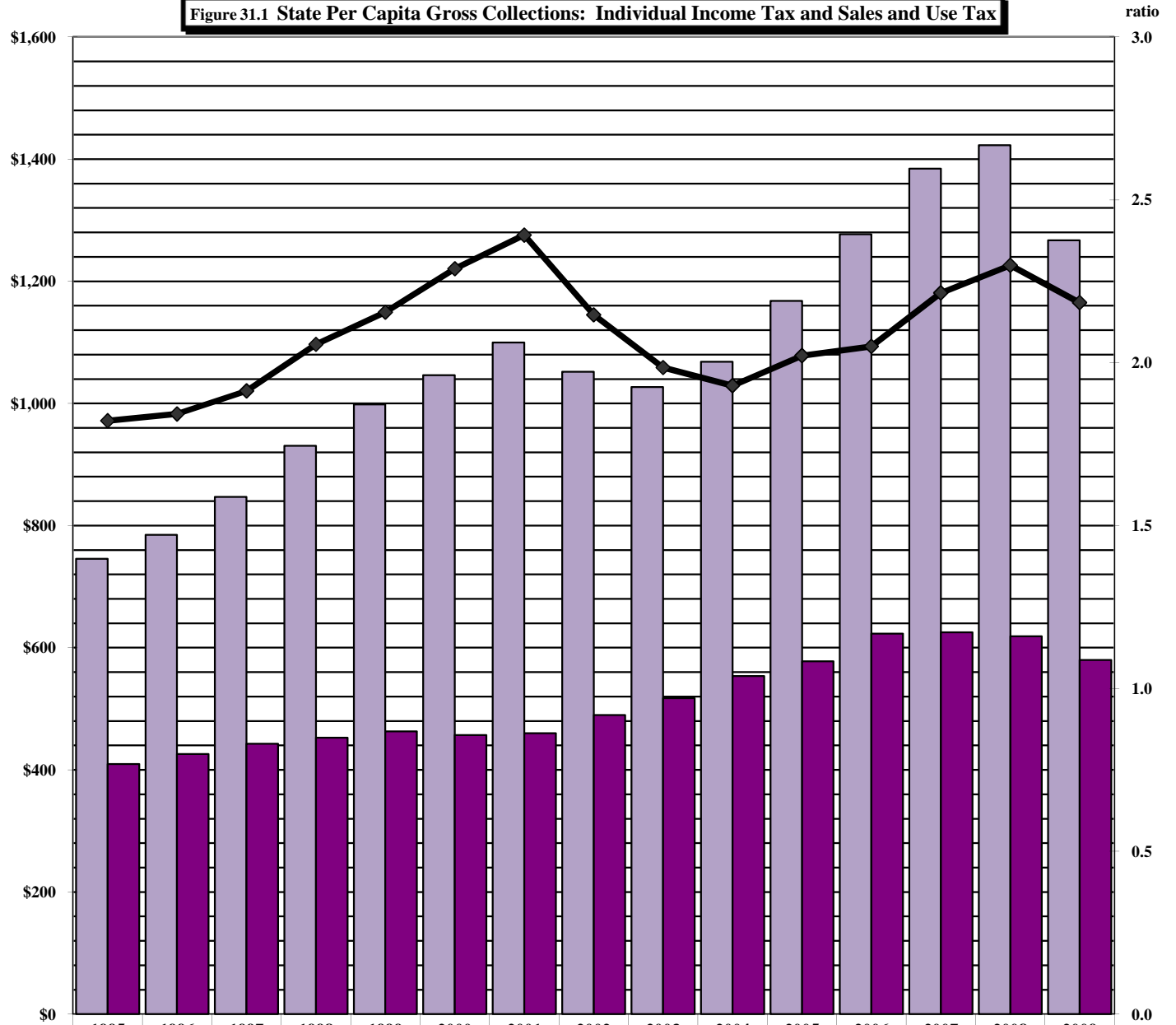


Table 31. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Fiscal year ended	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Per capita gross individual income tax collections	\$746	\$785	\$847	\$931	\$998	\$1,046	\$1,100	\$1,052	\$1,027	\$1,068	\$1,168	\$1,277	\$1,384	\$1,423	\$1,267
Per capita gross sales & use tax collections	\$409	\$426	\$443	\$453	\$463	\$457	\$460	\$490	\$517	\$554	\$578	\$623	\$625	\$619	\$580
Ratio of per capita income tax to per capita sales & use tax	1.8	1.8	1.9	2.1	2.2	2.3	2.4	2.1	2.0	1.9	2.0	2.1	2.2	2.3	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									
	1994-1995		1995-1996		1996-1997		1997-1998		1998-1999	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	92,768,198	3.2%	95,450,439	3.1%	96,246,850	2.9%	100,886,318	2.9%	97,797,118	2.7%
Automotive:	161,916,368	5.5%	175,564,895	5.6%	179,432,550	5.4%	182,729,329	5.3%	194,445,894	5.4%
Motor vehicle dealers.....	24,794,511	0.8%	26,571,412	0.9%	27,656,981	0.8%	28,890,773	0.8%	30,580,041	0.9%
Airplanes, boats - (3%) rate.....	9,657,427	0.3%	11,112,787	0.4%	9,246,368	0.3%	11,130,350	0.3%	10,757,869	0.3%
Manufactured home (mobile home) dealers.....	915,889	0.0%	942,307	0.0%	872,889	0.0%	1,182,115	0.0%	1,433,685	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	15,483,706	0.5%	16,748,017	0.5%	17,075,679	0.5%	17,368,139	0.5%	20,152,619	0.6%
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]	
Other automotive.....	111,064,835	3.8%	120,190,372	3.9%	124,580,633	3.8%	124,157,952	3.6%	131,521,680	3.7%
Food.....	662,838,679	22.7%	701,781,868	22.6%	715,500,403	21.7%	740,721,893	21.5%	672,949,487	18.7%
Furniture.....	120,967,820	4.1%	125,592,766	4.0%	134,629,117	4.1%	142,354,550	4.1%	152,953,893	4.3%
General merchandise.....	521,898,188	17.8%	578,134,287	18.6%	616,428,509	18.7%	625,352,352	18.2%	684,542,657	19.0%
Lumber and building material.....	283,387,255	9.7%	295,341,240	9.5%	329,716,424	10.0%	342,385,447	9.9%	379,355,975	10.5%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	307,728,433	10.5%	329,155,356	10.6%	338,718,853	10.3%	351,593,637	10.2%	366,961,469	10.2%
Unclassified.....	402,090,764	13.7%	501,794,371	16.1%	630,798,541	19.1%	693,807,982	20.1%	771,872,702	21.5%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	44,376,737	1.5%	46,341,333	1.5%	50,320,348	1.5%	54,697,552	1.6%	52,009,309	1.4%
Total retail.....	2,597,972,442	88.8%	2,849,156,555	91.6%	3,091,791,595	93.7%	3,234,529,060	93.9%	3,372,888,504	93.8%
8% Highway use tax - motor vehicle leasing.....	25,272,634	0.9%	29,737,767	1.0%	32,388,443	1.0%	31,112,642	0.9%	35,398,039	1.0%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	1,120,985	0.0%	425,522	0.0%	1,025,185	0.0%	1,103,852	0.0%	20,557	0.0%
Use tax (see note).....	300,062,300	10.3%	232,305,760	7.5%	173,143,800	5.2%	178,177,998	5.2%	187,927,990	5.2%
Total retail and use tax (licenses when applicable)	2,924,428,360	100.0%	3,111,625,603	100.0%	3,298,349,023	100.0%	3,444,923,553	100.0%	3,596,235,091	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	101,312,348	2.8%	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%
Automotive:	199,762,787	5.5%	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%
Motor vehicle dealers.....	30,114,110	0.8%	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%
Airplanes, boats - (3%) rate.....	10,803,837	0.3%	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%
Manufactured home (mobile home) dealers.....	1,583,215	0.0%	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	19,389,423	0.5%	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		2,385,872	0.1%
Other automotive.....	137,872,202	3.8%	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%
Food.....	524,284,128	14.5%	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%
Furniture.....	154,258,498	4.3%	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%
General merchandise.....	715,701,673	19.8%	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%
Lumber and building material.....	402,377,626	11.1%	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	375,669,973	10.4%	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%
Unclassified.....	840,673,522	23.3%	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	54,188,149	1.5%	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%
Total retail.....	3,368,228,704	93.3%	3,451,159,446	93.5%	3,967,811,018	99.3%	4,261,420,849	99.3%	4,582,024,720	99.1%
8% Highway use tax - motor vehicle leasing.....	31,320,520	0.9%	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	-	-	-	-	-	-	-	-	-	-
Use tax (see note).....	209,335,666	5.8%	213,868,145	5.8%	-	-	-	-	-	-
Total retail and use tax (licenses when applicable)	3,608,884,890	100.0%	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%
Automotive:	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%
Motor vehicle dealers.....	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%
Airplanes, boats - (3%) rate.....	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%
Manufactured home (mobile home) dealers.....	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%
Modular home-(2% rate; 2.5% eff 1-1-04)	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%
Other automotive.....	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%
Food.....	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%
Furniture.....	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%
General merchandise.....	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%
Lumber and building material.....	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%
Unclassified.....	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%	125,625	0.0%
Total retail.....	4,851,024,149	99.1%	5,324,331,477	99.1%	5,456,344,892	99.1%	5,519,248,273	99.0%	5,278,793,977	99.1%
8% Highway use tax - motor vehicle leasing.....	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%
Total retail and use tax (licenses when applicable)	4,894,933,722	100.0%	5,374,153,110	100.0%	5,505,595,819	100.0%	5,572,264,667	100.0%	5,326,508,270	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 increased to 4.5%.

Use tax category:

Amounts shown for 1994-95 through 2000-01 reflect use tax generated from the general State rate. Effective for 2001-02, use tax amounts generated from the general State rate are no longer shown separately, but are, instead, included within the attributable business group.

1%, 2%, 2.5%, and 3% tax group:

- 2001-02 Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
- 2003-04 Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under G.S. 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. G.S. 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under G.S. 105-164.4(a)(1a).]
- 2005-06 Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).
- 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.
- 2007-08 Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
- 2008-09 Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

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.
- 2007-08 Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was reduced from 2.83% to 2.6%. Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%. Effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
- 2008-09 Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was reduced from 1.8% to 1.4%.

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 1994-95

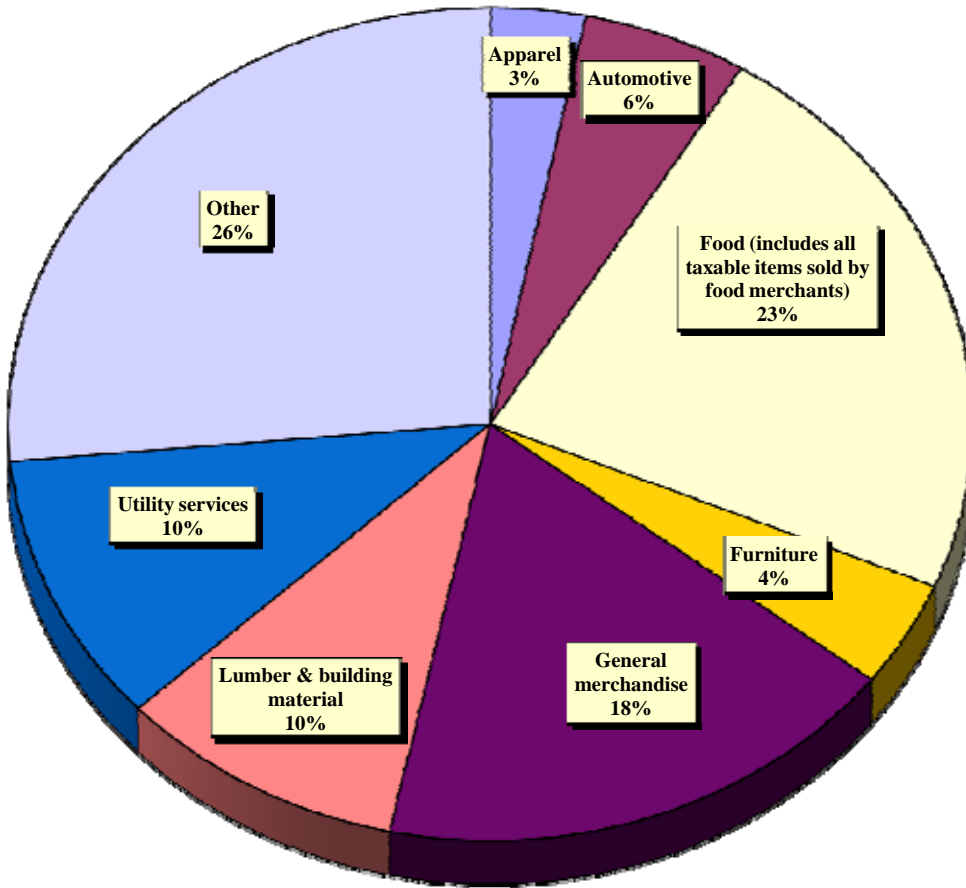
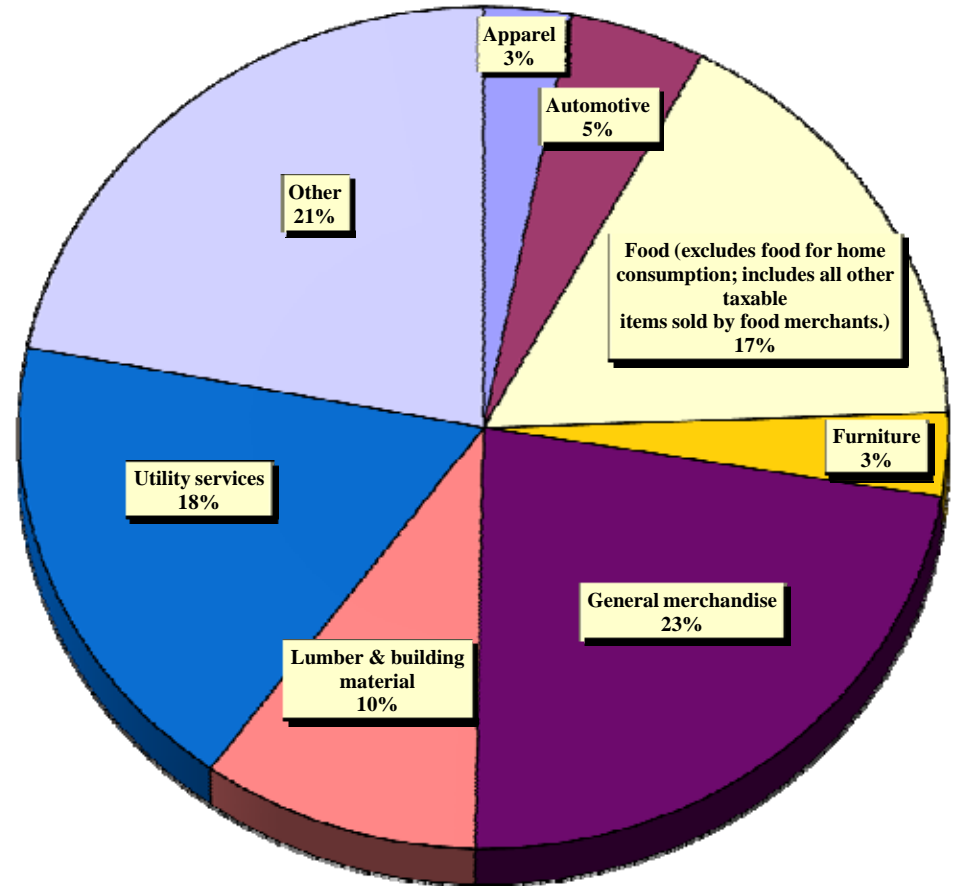


Figure 32.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2008-09



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 1994-95, but not during 2008-09.

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 [\$]
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
2007-08.....	4,496,247	2,531,972	7,027,819	184,143,155	108,371,236	292,514,392	89,758,327	69,310,816	159,069,143	43,065,629	19,781,539	62,847,168	321,463,358	199,995,164	521,458,522
2008-09.....	3,870,785	2,232,006	6,102,792	216,810,046	117,047,722	333,857,768	91,899,768	72,666,916	164,566,685	70,747,621	33,071,847	103,819,468	383,328,220	225,018,492	608,346,712

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)+: G.S. 105-164.14(e)	1994-95	\$11,091,410	2002-03	\$11,013,787
	1995-96	8,459,963	2003-04	14,456,215
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.]	1996-97	13,321,040	2004-05	10,241,254
	1997-98	10,841,574	2005-06	3,013,584
	1998-99	10,921,878	2006-07	4,124,281
	1999-00	14,179,227	2007-08	3,303,137
Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.	2000-01	12,471,836	2008-09	1,906,144
	2001-02	11,055,005		

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 [\$]	
1994-95.....	15,113,410	25,654,934	-	[not available]	[not available]	[not available]	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
2007-08.....	51,746,686	59,799,219	21,413,784	7,396,548	5,361,775	13,351,129	26,109,453	159,069,143
2008-09.....	56,983,541	64,154,598	20,658,916	7,458,198	4,049,026	11,262,406	22,769,630	164,566,685

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 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 [\$]
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
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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
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2008-09.....	3,870,785	2,232,006	6,102,792	216,810,046	117,047,722	333,857,768	91,899,768	72,666,916	164,566,685	70,747,621	33,071,847	103,819,468	383,328,220	225,018,492	608,346,712

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	1996-97	13,321,040	2004-05	10,241,254
	1997-98	10,841,574	2005-06	3,013,584
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	1999-00	14,179,227	2007-08	3,303,137
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	2001-02	11,055,005		

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				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
1994-95.....	15,113,410	25,654,934	-	[not available]	[not available]	[not available]	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
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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
2007-08.....	51,746,686	59,799,219	21,413,784	7,396,548	5,361,775	13,351,129	26,109,453	159,069,143
2008-09.....	56,983,541	64,154,598	20,658,916	7,458,198	4,049,026	11,262,406	22,769,630	164,566,685

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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 claim [\$]	#	% of total	Amount [\$]	% of total	Avg per claim [\$]	#	% of total	Amount [\$]	% of total	Avg per claim [\$]	#	% of total	Amount [\$]	% of total	Avg per claim [\$]
<=\$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

Size of Refund	Fiscal year 2007-08					Fiscal year 2008-09				
	Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claim [\$]	#	% of total	Amount [\$]	% of total	Avg per claim [\$]
<=\$2,000	5,470	59.6%	4,042,078	1.4%	739	5,517	59.2%	4,118,279	1.2%	746
\$2,001 - \$4,000	1,409	15.3%	3,982,788	1.4%	2,827	1,364	14.6%	3,878,974	1.2%	2,844
\$4,001 - \$6,000	561	6.1%	2,738,175	0.9%	4,881	648	7.0%	3,164,915	0.9%	4,884
\$6,001 - \$8,000	349	3.8%	2,405,537	0.8%	6,893	359	3.9%	2,476,135	0.7%	6,897
\$8,001 - \$10,000	224	2.4%	1,997,848	0.7%	8,919	222	2.4%	1,970,029	0.6%	8,874
\$10,001 - \$50,000	834	9.1%	17,536,385	6.0%	21,027	866	9.3%	18,736,631	5.6%	21,636
\$50,001 - \$100,000	149	1.6%	10,487,406	3.6%	70,385	151	1.6%	10,307,368	3.1%	68,261
\$100,001 - \$500,000	124	1.4%	25,243,587	8.6%	203,577	127	1.4%	24,860,446	7.4%	195,752
\$500,001 - \$1,000,000	26	0.3%	18,475,931	6.3%	710,613	27	0.3%	19,262,005	5.8%	713,408
\$1,000,001 or more	38	0.4%	205,604,658	70.3%	5,410,649	40	0.4%	245,082,986	73.4%	6,127,075
Total	9,184	100.0%	292,514,392	100.0%	31,850	9,321	100.0%	333,857,768	100.0%	35,818

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.

Effective for transactions on or after July 1, 2008, G.S. 105-164.14(b) was rewritten to clarify the types of entities that qualify for semiannual refunds of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in carrying on the work of the nonprofit entity. As rewritten, the refund provisions apply to an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit. (The provisions pertaining to hospitals not operated for profit and qualified retirement homes were unchanged.)

As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the University of North Carolina.

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.

Claimants

Figure 35A.1 Number of Sales and Use Tax Nonprofit Refund Claimants by Size of Refund by Fiscal Year

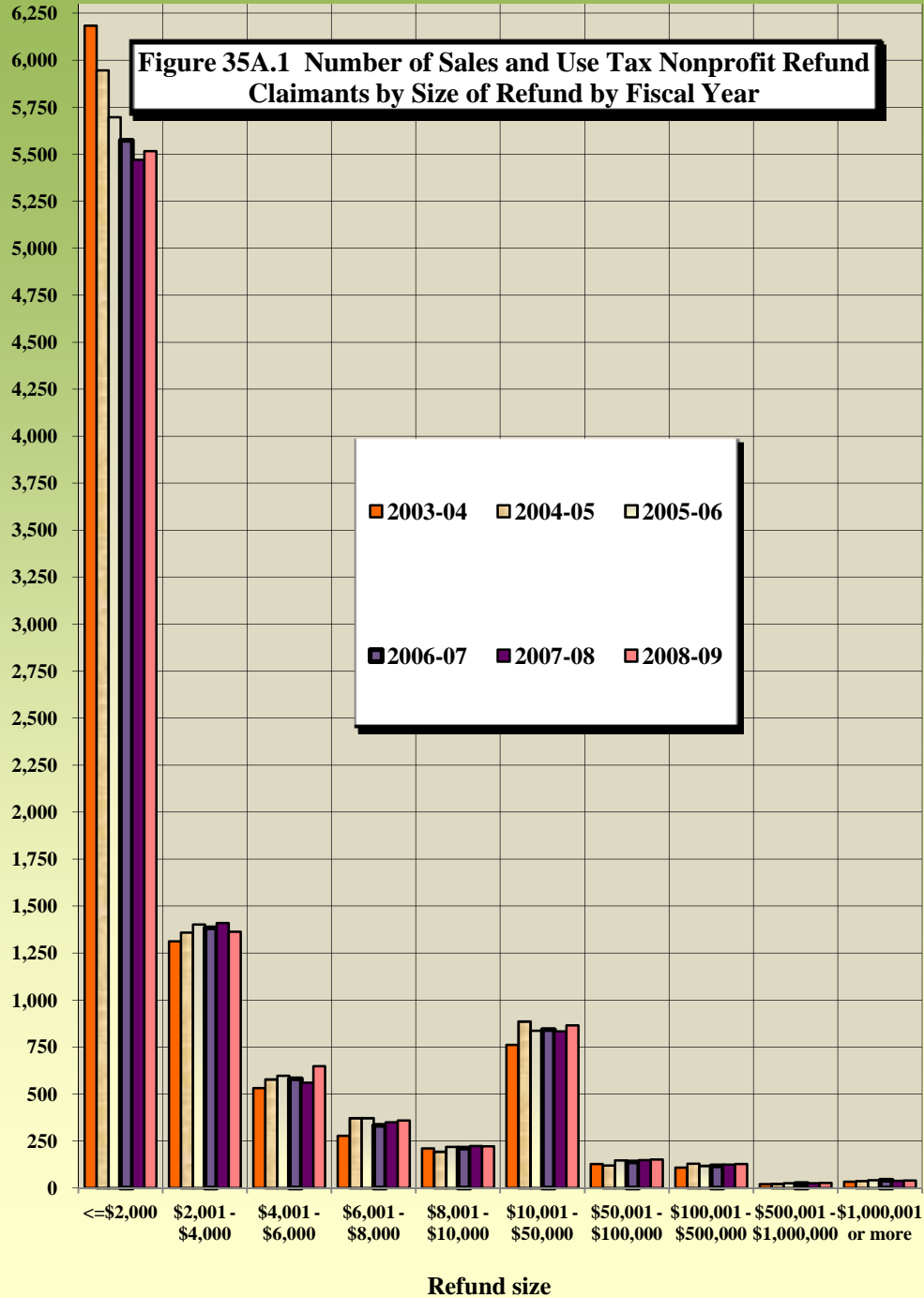


Figure 35A.2 Sales and Use Tax Nonprofit Refunds Issued by Size of Refund Claim for Fiscal Year 2008-09

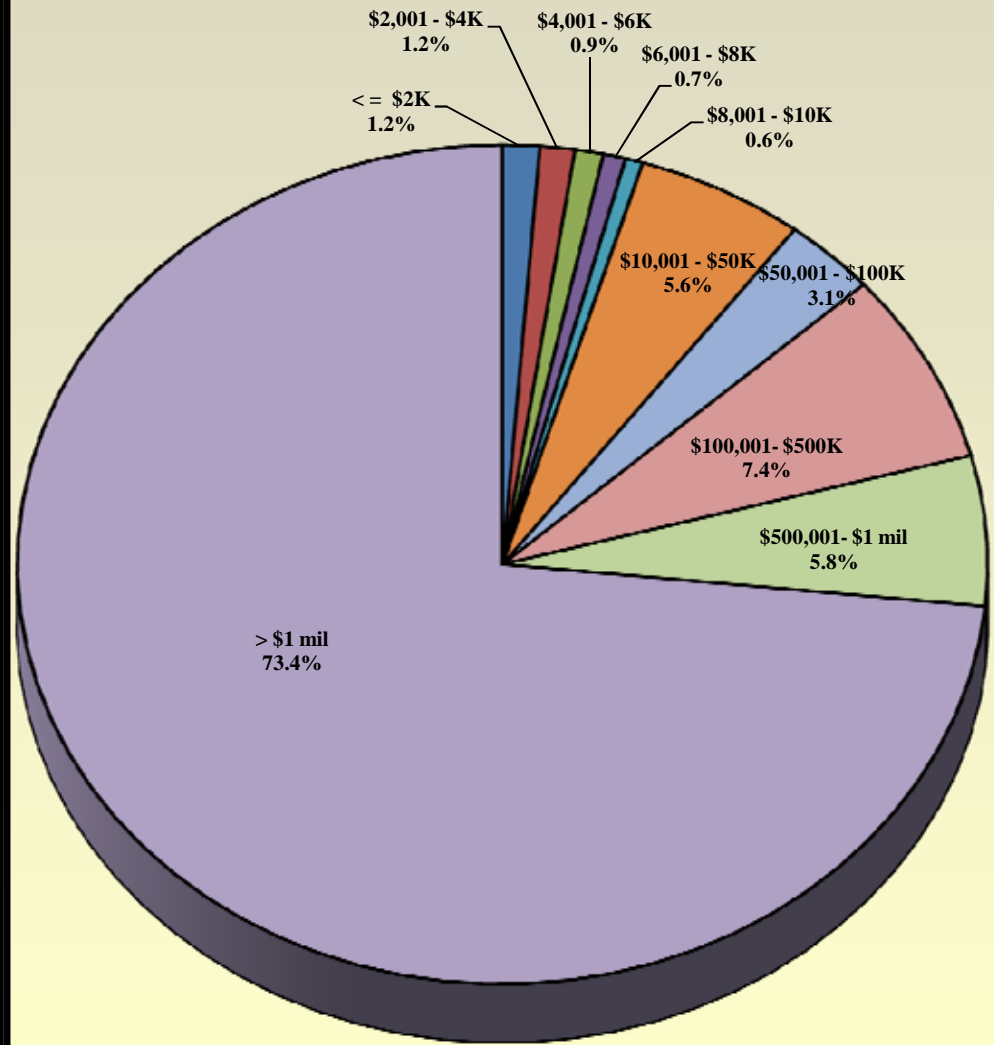


TABLE 35B. SALES AND USE TAX NONPROFIT REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[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	52.8%	165,475,934	75.9%	88	46.6%	192,955,231	74.9%	85	45.7%	219,121,207	76.4%	78	42.4%	213,586,366	77.0%
Educational institutions:																
Collegiate institutions	15	9.2%	39,792,494	18.3%	24	12.7%	49,624,545	19.3%	26	14.0%	48,522,414	16.9%	27	14.7%	45,589,406	16.4%
Elementary, secondary institutions	8	4.9%	1,463,994	0.7%	11	5.8%	2,274,013	0.9%	6	3.2%	1,091,641	0.4%	7	3.8%	1,325,592	0.5%
Churches, orphanages, and other religious institutions	12	7.4%	2,299,304	1.1%	15	7.9%	2,710,671	1.1%	22	11.8%	5,852,296	2.0%	17	9.2%	3,904,682	1.4%
Charitable and other institutions	20	12.3%	4,954,932	2.3%	29	15.3%	6,639,562	2.6%	27	14.5%	7,497,828	2.6%	31	16.8%	7,854,695	2.8%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	13.5%	3,949,407	1.8%	22	11.6%	3,276,563	1.3%	20	10.8%	4,876,823	1.7%	24	13.0%	5,072,427	1.8%
Total	163	100.0%	217,936,065	100.0%	189	100.0%	257,480,586	100.0%	186	100.0%	286,962,209	100.0%	184	100.0%	277,333,168	100.0%

Nonprofit Entity Type	Fiscal year 2007-08				Fiscal year 2008-09			
	Claimants		Refunds issued		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
Hospitals	81	43.1%	195,557,648	78.4%	84	43.3%	231,285,709	80.0%
Educational institutions:								
Collegiate institutions	27	14.4%	36,243,729	14.5%	28	14.4%	38,265,853	13.2%
Elementary, secondary institutions	8	4.3%	1,374,928	0.6%	16	8.2%	2,478,955	0.9%
Churches, orphanages, and other religious institutions	19	10.1%	4,199,828	1.7%	15	7.7%	2,615,262	0.9%
Charitable and other institutions	29	15.4%	6,745,371	2.7%	33	17.0%	10,235,823	3.5%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	24	12.8%	5,202,672	2.1%	18	9.3%	4,323,835	1.5%
Total	188	100.0%	249,324,176	100.0%	194	100.0%	289,205,437	100.0%

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.

Effective for transactions on or after July 1, 2008, G.S. 105-164.14(b) was rewritten to clarify the types of entities that qualify for semiannual refunds of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in carrying on the work of the nonprofit entity. As rewritten, the refund provisions apply to an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit. (The provisions pertaining to hospitals not operated for profit and qualified retirement homes were unchanged.) As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the University of North Carolina.

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 increased to 4.5%.

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). Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

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. Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry for qualifying purposes was reduced from 2.83% to 2.6%; effective October 1, 2007, the tax rate was further reduced to 1.8% for manufacturing qualifying purposes and applicability was expanded to include electricity sold to farmers for qualifying purposes. Effective July 1, 2008, the tax rate attributable to sales of electricity to manufacturing and farming concerns for qualifying purposes further decreased from 1.8% to 1.4%.

Effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.

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 1994-95 and 2008-09

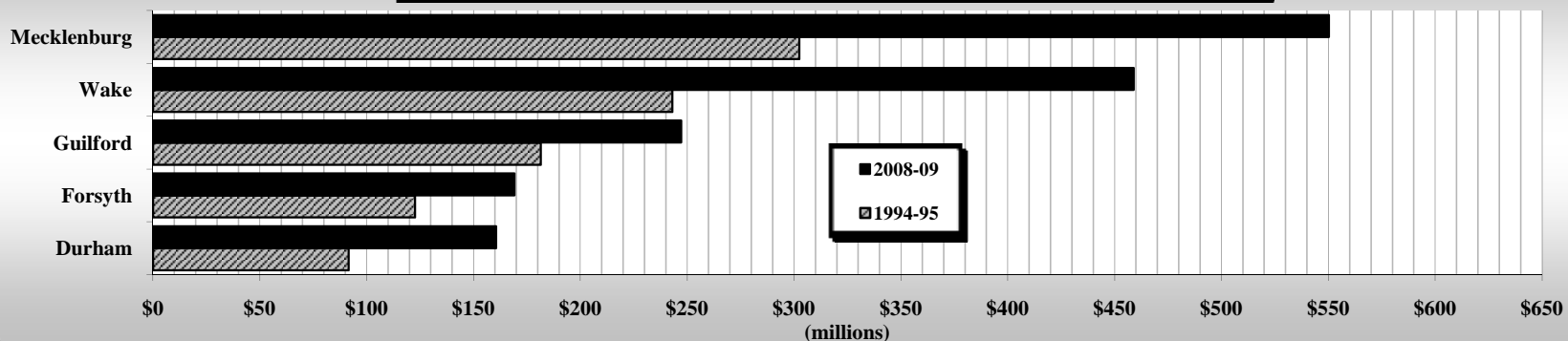


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	96/95	97/96	98/97	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08
Alamance.....	8.7%	5.0%	0.3%	1.4%	-4.7%	2.0%	4.0%	0.6%	10.6%	4.5%	7.9%	11.5%	3.7%	1.9%
Alexander.....	7.6%	1.9%	6.0%	-3.7%	-12.7%	3.1%	6.6%	10.6%	6.0%	5.7%	0.6%	6.4%	-11.7%	-1.7%
Alleghany.....	-1.7%	2.5%	6.8%	1.6%	-9.7%	-2.9%	-1.4%	9.5%	15.4%	12.3%	14.2%	8.4%	2.0%	-14.1%
Anson.....	6.1%	3.2%	0.5%	-8.5%	-10.2%	4.6%	10.7%	5.9%	5.5%	2.1%	9.2%	2.1%	-3.9%	1.0%
Ashe.....	2.9%	5.2%	3.1%	-1.6%	-4.9%	-5.7%	21.8%	14.6%	10.6%	2.5%	4.2%	15.1%	0.3%	-2.9%
Avery.....	2.7%	8.2%	4.7%	-4.2%	-0.4%	1.0%	5.1%	4.9%	2.6%	5.3%	9.2%	13.5%	0.0%	-11.1%
Beaufort.....	3.6%	2.7%	1.8%	-1.1%	-1.1%	-2.1%	2.3%	2.6%	10.3%	13.7%	-0.3%	4.0%	-0.6%	-0.3%
Bertie.....	-1.3%	-4.2%	-1.9%	-11.9%	-13.1%	-1.3%	3.1%	16.6%	11.6%	11.3%	40.6%	-27.3%	-2.9%	3.5%
Bladen.....	4.3%	0.3%	-2.5%	-1.5%	-9.5%	13.3%	-0.2%	8.3%	5.9%	1.0%	-2.3%	-3.5%	-12.0%	5.4%
Brunswick.....	11.6%	5.1%	7.5%	2.8%	-1.7%	5.5%	8.4%	9.7%	10.5%	10.5%	11.3%	9.8%	-3.1%	-1.4%
Buncombe.....	5.4%	2.3%	3.9%	1.5%	-1.5%	3.5%	7.0%	5.1%	7.2%	10.2%	8.8%	11.6%	-4.5%	-5.6%
Burke.....	6.3%	1.0%	2.2%	-1.7%	-6.1%	0.2%	1.2%	2.4%	10.3%	0.1%	2.8%	3.4%	0.3%	-2.7%
Cabarrus.....	6.2%	5.9%	8.2%	5.3%	14.6%	9.4%	8.1%	8.5%	10.9%	12.0%	7.6%	8.8%	-3.8%	1.6%
Caldwell.....	0.8%	5.9%	-0.9%	-0.1%	-6.2%	-0.5%	6.6%	3.0%	7.8%	1.2%	4.7%	6.3%	0.8%	1.8%
Camden.....	2.4%	15.0%	3.1%	4.8%	0.1%	17.6%	12.2%	31.1%	1.1%	8.7%	56.7%	-3.2%	2.3%	-11.9%
Carteret.....	5.4%	5.9%	1.4%	0.8%	-3.0%	-0.3%	7.9%	10.6%	10.8%	7.1%	9.6%	4.3%	-4.7%	-0.2%
Caswell.....	0.4%	8.4%	-5.5%	2.5%	-13.3%	8.8%	-6.4%	1.3%	11.2%	2.5%	8.3%	-4.5%	0.4%	1.2%
Catawba.....	3.0%	5.7%	3.3%	2.3%	-2.0%	1.5%	3.5%	3.0%	6.9%	5.2%	5.8%	8.4%	-2.9%	-7.0%
Chatham.....	6.8%	4.4%	0.8%	1.1%	-6.7%	9.6%	8.8%	7.1%	9.5%	5.0%	2.1%	26.1%	-0.4%	-3.4%
Cherokee.....	7.0%	8.4%	-2.5%	2.9%	-5.4%	4.6%	12.2%	9.2%	5.3%	9.7%	12.9%	8.0%	-14.0%	-1.9%
Chowan.....	-7.6%	0.7%	1.7%	-8.7%	-7.9%	1.5%	3.7%	3.1%	16.5%	-0.3%	11.2%	8.8%	-9.1%	-7.4%
Clay.....	-1.1%	15.8%	-5.6%	9.5%	-0.7%	1.8%	22.2%	4.9%	16.9%	16.3%	6.6%	-6.8%	-3.1%	-8.0%
Cleveland.....	3.0%	1.8%	5.2%	-4.7%	-2.2%	-9.7%	3.7%	5.8%	4.8%	5.0%	3.9%	4.0%	-2.1%	4.3%
Columbus.....	4.7%	2.1%	-2.7%	-0.5%	-8.7%	-1.5%	0.5%	5.5%	8.6%	8.1%	2.6%	3.2%	-5.5%	3.0%
Craven.....	3.5%	7.2%	1.1%	-1.1%	-3.5%	-0.4%	5.7%	9.0%	12.2%	7.4%	9.7%	3.5%	-5.4%	9.2%
Cumberland.....	4.3%	2.2%	-1.2%	0.8%	-5.3%	-2.1%	7.2%	7.5%	11.9%	7.3%	3.9%	7.0%	-2.4%	7.2%
Currituck.....	8.7%	9.7%	17.4%	6.0%	3.5%	9.2%	7.6%	21.6%	11.5%	3.8%	10.1%	-2.5%	-1.3%	0.0%
Dare.....	4.7%	5.0%	10.1%	7.1%	1.0%	10.2%	16.1%	15.2%	7.4%	6.2%	3.5%	2.4%	-4.2%	0.5%
Davidson.....	1.5%	2.6%	5.7%	1.6%	-5.6%	0.5%	1.3%	2.1%	15.0%	6.4%	5.2%	6.1%	-4.9%	-1.7%
Davie.....	4.1%	7.3%	0.8%	4.7%	2.2%	11.7%	-3.8%	-4.5%	6.7%	9.9%	16.5%	13.5%	-3.6%	3.5%
Duplin.....	6.8%	9.3%	-3.1%	-5.6%	-5.7%	-2.2%	2.9%	7.4%	9.5%	10.0%	9.0%	0.8%	-4.0%	7.8%
Durham.....	11.9%	1.2%	10.5%	7.9%	2.5%	2.1%	4.0%	5.5%	4.5%	6.8%	3.9%	1.0%	-4.8%	1.5%
Edgecombe.....	2.9%	5.2%	-1.8%	-4.0%	-2.0%	-1.0%	-1.7%	9.9%	6.2%	3.0%	0.5%	8.8%	1.7%	3.1%
Forsyth.....	3.2%	2.8%	2.1%	0.8%	-2.1%	0.0%	5.8%	7.2%	7.4%	6.8%	4.8%	3.0%	-1.8%	-6.4%
Franklin.....	8.0%	6.6%	5.0%	11.1%	1.5%	2.5%	8.2%	3.4%	21.3%	14.6%	19.6%	6.2%	-9.9%	-8.0%
Gaston.....	4.4%	-2.1%	1.9%	1.3%	-5.9%	-1.7%	8.3%	6.9%	5.7%	6.1%	-0.5%	10.0%	-3.5%	-1.3%
Gates.....	13.9%	-3.4%	-3.5%	-13.5%	-19.6%	-9.1%	0.4%	-0.4%	20.1%	13.4%	0.7%	-6.5%	4.7%	5.9%
Graham.....	0.5%	-2.3%	-3.6%	-6.0%	-8.4%	0.9%	20.5%	-5.7%	25.0%	4.9%	14.7%	11.0%	-2.5%	-8.0%
Granville.....	2.7%	14.1%	-3.4%	-0.9%	-7.9%	1.4%	5.8%	6.4%	14.7%	3.5%	8.5%	-1.2%	-8.2%	5.3%
Greene.....	8.8%	5.1%	-15.5%	-8.0%	-11.5%	4.6%	-3.7%	7.1%	13.2%	11.1%	1.6%	10.3%	-7.5%	-2.2%
Guilford.....	4.2%	0.9%	7.8%	3.2%	-1.7%	2.0%	-2.3%	2.9%	5.2%	8.3%	1.9%	5.6%	-1.1%	-4.6%
Halifax.....	5.5%	0.5%	1.9%	-3.0%	-7.4%	-5.1%	1.3%	3.1%	8.5%	10.7%	1.5%	6.2%	-7.9%	5.9%
Harnett.....	6.5%	6.8%	-2.7%	-0.5%	-6.4%	1.3%	5.0%	3.2%	13.6%	12.2%	5.7%	7.7%	-5.8%	0.8%
Haywood.....	9.6%	-1.3%	2.1%	1.6%	-7.7%	2.2%	9.1%	5.1%	9.1%	2.1%	10.6%	8.6%	-0.8%	-7.7%
Henderson.....	2.9%	6.6%	7.2%	-2.5%	-0.4%	5.8%	6.4%	13.8%	10.0%	4.9%	1.3%	7.4%	-4.1%	-4.6%
Hertford.....	11.5%	-6.8%	0.1%	0.5%	20.0%	-13.4%	-7.3%	6.3%	9.3%	8.1%	0.6%	-5.1%	-14.9%	6.5%
Hoke.....	2.7%	-1.2%	2.6%	-4.7%	-13.2%	0.0%	4.4%	16.1%	10.0%	16.3%	14.3%	-9.2%	-5.9%	3.6%
Hyde.....	5.4%	5.4%	11.6%	5.6%	-1.2%	13.1%	11.0%	8.9%	-2.7%	1.2%	4.1%	6.0%	10.3%	-9.0%
Iredell.....	7.7%	4.3%	3.4%	4.0%	1.0%	3.5%	8.3%	13.4%	16.1%	12.3%	11.8%	7.1%	-4.1%	-6.8%
Jackson.....	10.5%	17.4%	4.7%	1.1%	-0.3%	4.8%	8.1%	7.0%	4.2%	9.6%	5.7%	20.3%	-4.0%	-4.3%

TABLE 36B. -Continued

County	96/95	97/96	98/97	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08
Johnston.....	5.2%	8.1%	5.0%	4.6%	0.4%	1.1%	4.8%	8.9%	18.9%	10.0%	6.7%	6.7%	-5.7%	-3.0%
Jones.....	-19.5%	-8.2%	-3.5%	0.7%	2.6%	9.3%	13.5%	5.3%	15.1%	2.1%	-2.1%	-1.4%	-6.0%	-0.2%
Lee.....	1.1%	7.1%	-0.6%	1.9%	-5.8%	2.8%	2.0%	4.6%	13.4%	6.6%	6.6%	4.7%	-2.3%	-3.7%
Lenoir.....	2.4%	0.6%	-2.6%	-7.1%	0.3%	-1.9%	7.0%	-3.1%	7.5%	0.7%	6.1%	-1.1%	-4.0%	-1.9%
Lincoln.....	10.1%	3.7%	5.0%	2.0%	-0.2%	1.1%	4.4%	2.4%	12.2%	6.4%	8.8%	10.4%	-2.5%	-1.5%
Macon.....	7.0%	2.9%	6.0%	4.5%	3.6%	1.3%	6.1%	8.3%	8.6%	9.9%	6.2%	7.4%	-4.9%	-8.2%
Madison.....	-1.6%	2.5%	-4.3%	-3.8%	-6.3%	4.9%	12.0%	11.4%	-3.3%	6.0%	19.0%	9.3%	-1.5%	2.0%
Martin.....	-1.2%	5.5%	-6.8%	-4.6%	1.7%	-1.6%	-0.5%	-16.2%	9.2%	-6.0%	6.0%	7.7%	8.9%	12.0%
McDowell.....	3.4%	3.2%	1.0%	0.0%	-10.2%	-3.1%	5.5%	2.0%	9.3%	16.1%	6.9%	9.0%	-0.2%	0.6%
Mecklenburg...	10.6%	9.1%	8.1%	5.0%	0.1%	2.9%	0.6%	3.9%	8.7%	8.4%	12.2%	4.7%	-1.9%	-9.1%
Mitchell.....	3.7%	6.7%	0.4%	-6.9%	6.3%	18.6%	6.8%	5.6%	4.2%	6.9%	-1.5%	10.1%	-7.8%	3.4%
Montgomery...	-1.5%	2.8%	-4.2%	4.1%	-7.1%	17.0%	6.6%	-1.8%	8.0%	12.0%	-6.5%	1.4%	-12.1%	-2.1%
Moore.....	2.4%	7.1%	6.3%	4.3%	-1.6%	-3.1%	3.7%	7.2%	7.9%	8.4%	8.6%	7.6%	-5.2%	-4.2%
Nash.....	4.2%	6.0%	3.6%	-0.1%	-1.6%	-4.9%	-1.4%	0.7%	7.9%	1.7%	7.1%	4.3%	-4.2%	-3.8%
New Hanover...	7.3%	8.1%	4.0%	1.8%	0.9%	2.7%	6.2%	6.0%	9.4%	9.4%	11.2%	4.4%	-7.0%	-6.9%
Northampton...	3.9%	3.2%	-6.1%	1.1%	-4.7%	3.3%	1.5%	-6.5%	17.7%	-6.1%	24.5%	-4.0%	0.1%	-4.4%
Onslow.....	9.1%	10.8%	-2.0%	-2.7%	-3.4%	2.0%	9.5%	11.5%	20.1%	11.3%	5.2%	7.2%	-2.9%	9.2%
Orange.....	-1.5%	1.0%	7.0%	4.9%	-1.6%	6.6%	3.6%	5.7%	7.9%	-1.1%	7.6%	2.3%	-0.5%	-1.2%
Pamlico.....	5.2%	13.5%	3.1%	-6.8%	-14.6%	0.8%	6.3%	6.7%	9.4%	12.4%	19.1%	-4.9%	17.1%	6.7%
Pasquotank.....	3.1%	6.4%	5.5%	-1.7%	-4.7%	2.1%	4.2%	6.0%	16.9%	3.6%	9.2%	4.3%	-6.8%	-1.2%
Pender.....	4.6%	10.6%	3.0%	-4.5%	-7.3%	2.2%	6.0%	16.2%	17.0%	13.4%	25.8%	6.8%	-4.7%	-7.2%
Perquimans.....	7.8%	5.7%	-7.6%	-11.1%	-17.1%	5.8%	6.2%	28.3%	15.3%	3.0%	13.4%	21.7%	2.3%	-18.3%
Person.....	3.3%	5.4%	1.8%	-1.2%	-5.7%	5.2%	8.6%	9.7%	6.4%	10.0%	2.2%	8.8%	0.9%	-2.0%
Pitt.....	5.2%	10.0%	8.6%	2.3%	-2.9%	-3.7%	2.5%	13.3%	11.5%	3.4%	0.6%	6.5%	-1.2%	-3.1%
Polk.....	4.0%	2.0%	-3.3%	2.7%	-10.4%	4.7%	8.3%	1.8%	6.8%	6.4%	7.4%	4.1%	5.0%	-11.3%
Randolph.....	7.1%	2.2%	2.7%	-0.7%	-1.2%	5.7%	1.6%	3.3%	8.8%	1.4%	2.6%	7.9%	-3.5%	3.1%
Richmond.....	2.1%	1.4%	2.1%	-2.9%	-6.4%	0.5%	2.0%	0.4%	4.4%	12.5%	-2.8%	-0.8%	-1.3%	5.8%
Robeson.....	4.7%	0.9%	1.2%	-3.6%	-5.9%	1.9%	5.9%	5.3%	6.7%	5.8%	4.7%	9.8%	-7.3%	7.0%
Rockingham....	0.8%	0.5%	1.8%	1.6%	-9.9%	-3.9%	3.1%	-0.2%	5.2%	6.0%	9.1%	9.0%	-5.0%	6.3%
Rowan.....	3.1%	4.0%	5.0%	2.2%	-4.1%	-1.4%	4.2%	2.1%	-0.2%	7.7%	1.2%	4.0%	-2.3%	-1.1%
Rutherford.....	1.3%	1.2%	1.6%	-3.1%	-4.5%	3.9%	0.5%	6.2%	7.8%	0.5%	5.6%	5.7%	-6.2%	2.9%
Sampson.....	7.8%	5.0%	3.0%	-0.3%	-0.8%	-2.4%	2.5%	1.4%	13.3%	5.7%	5.3%	0.3%	-9.6%	-3.1%
Scotland.....	9.4%	2.2%	-0.4%	-4.0%	-11.0%	-2.7%	1.6%	6.7%	9.7%	6.6%	1.7%	1.6%	-5.2%	3.7%
Stanly.....	3.7%	7.2%	1.5%	4.3%	-5.1%	0.1%	3.9%	4.1%	-0.3%	12.5%	3.5%	6.4%	-3.7%	-0.2%
Stokes.....	-0.6%	3.4%	-2.4%	-2.1%	-6.3%	-0.9%	9.4%	10.6%	13.3%	10.8%	5.5%	6.6%	-22.8%	4.4%
Surry.....	2.2%	5.5%	4.6%	-1.3%	-5.6%	3.5%	-2.7%	2.4%	10.5%	6.2%	7.5%	5.7%	-7.8%	3.8%
Swain.....	5.2%	-0.4%	0.4%	2.1%	-10.2%	-0.5%	8.3%	7.2%	6.0%	6.4%	14.3%	13.3%	3.9%	3.2%
Transylvania...	5.3%	4.2%	2.0%	2.6%	-2.1%	-3.8%	3.8%	8.8%	7.6%	14.6%	11.2%	13.5%	-3.8%	-8.7%
Tyrrell.....	9.7%	-2.2%	-0.4%	1.5%	-14.5%	-7.7%	19.3%	-0.3%	5.3%	2.4%	15.6%	2.2%	-2.9%	-3.0%
Union.....	11.8%	7.8%	3.7%	6.0%	-0.3%	5.0%	0.2%	0.5%	9.9%	12.3%	15.9%	11.2%	-3.4%	0.1%
Vance.....	7.9%	2.3%	3.5%	2.4%	-8.8%	2.7%	6.0%	3.6%	5.0%	2.7%	2.7%	10.2%	-12.2%	1.9%
Wake.....	6.4%	8.2%	5.5%	5.9%	1.0%	2.7%	-0.6%	7.8%	14.6%	4.8%	9.3%	8.5%	-2.1%	-5.2%
Warren.....	3.0%	5.2%	4.5%	-4.6%	-8.1%	2.6%	6.3%	1.7%	5.0%	-5.7%	15.0%	9.0%	8.8%	-3.5%
Washington.....	0.0%	-1.0%	-8.8%	-8.3%	-9.6%	4.4%	6.0%	4.6%	8.4%	1.4%	0.8%	0.2%	1.2%	11.7%
Watauga.....	7.2%	5.3%	7.8%	5.3%	1.8%	1.9%	4.5%	7.3%	6.9%	6.2%	7.4%	6.2%	-2.3%	-5.4%
Wayne.....	3.2%	4.7%	-1.1%	-0.8%	-2.1%	-1.7%	5.0%	3.1%	11.8%	6.3%	6.4%	4.3%	-5.8%	3.4%
Wilkes.....	-0.9%	-0.6%	5.6%	3.8%	-0.8%	-2.3%	2.7%	5.9%	6.5%	1.7%	-0.6%	3.8%	-4.4%	-6.0%
Wilson.....	4.5%	4.7%	7.8%	-2.7%	-1.5%	1.6%	1.8%	3.3%	1.4%	2.6%	8.3%	16.4%	1.9%	-6.1%
Yadkin.....	2.0%	8.0%	3.3%	-0.4%	-8.5%	3.8%	7.0%	2.0%	2.5%	0.7%	5.7%	15.1%	-0.1%	2.9%
Yancey.....	1.2%	4.6%	3.4%	0.8%	-8.0%	-1.0%	7.6%	-5.2%	11.8%	9.1%	29.2%	10.3%	8.2%	-14.5%
Unallocated.....	8.8%	16.0%	4.9%	15.5%	9.6%	6.5%	17.5%	-0.4%	5.6%	2.4%	18.1%	-23.0%	19.0%	-21.3%
Statewide totals	6.2%	6.3%	4.6%	4.3%	0.2%	2.5%	5.6%	4.6%	8.6%	6.2%	9.1%	0.9%	0.1%	-6.2%
Utility services..	7.0%	2.9%	3.8%	4.4%	2.4%	1.8%	31.4%	27.1%	1.1%	3.7%	14.1%	12.1%	7.1%	5.0%
8% hwy use tax	17.7%	8.9%	-3.9%	13.8%	-11.5%	-17.9%	1.9%	13.6%	37.0%	7.7%	13.5%	-1.1%	7.6%	-10.0%
Other use tax...	-37.7%	24.9%	27.6%	-15.3%	31.5%	-7.8%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Totals.....	6.4%	6.0%	4.4%	4.4%	0.4%	2.3%	8.2%	7.4%	7.7%	5.9%	9.8%	2.4%	1.2%	-4.4%

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 increased to 4.5%.

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). Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

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 2008-09

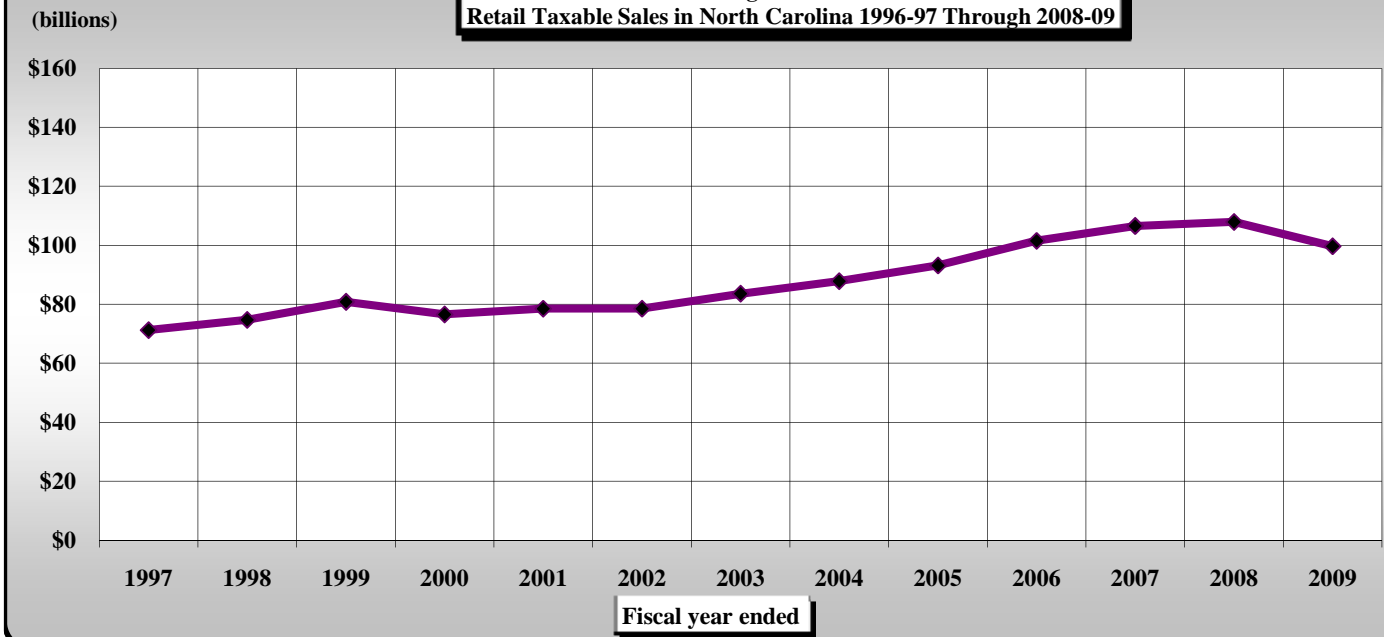


Figure 37B.1
Retail Taxable Sales in North Carolina: % Change from Preceding Year

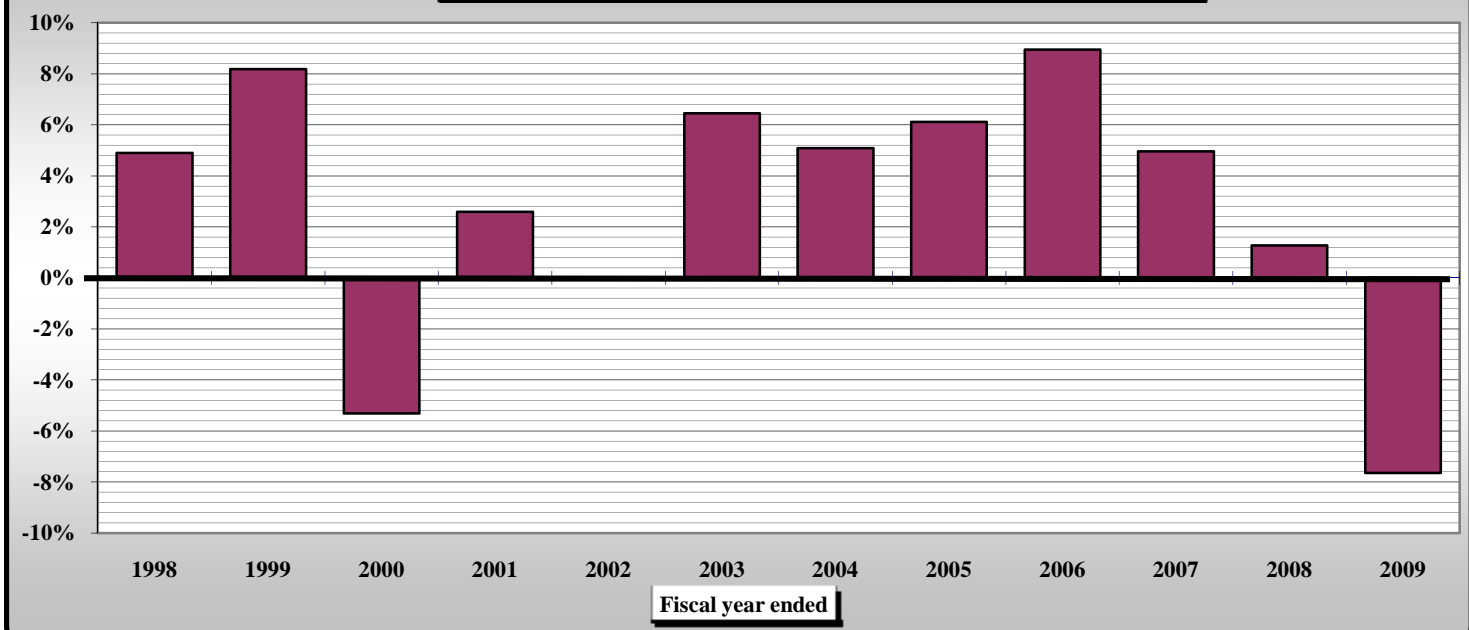


TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1994-1995 AND 2008-2009

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1994-1995						Fiscal year 2008-2009							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 09/95	County	Rank	% of total	% change 09/95
Alamance.....	12	1.41%	Johnston.....	23	0.89%	Alamance.....	12	1.47%	73.4%	Johnston.....	18	1.05%	97.1%
Alexander.....	75	0.14%	Jones.....	96	0.04%	Alexander.....	78	0.11%	23.4%	Jones.....	98	0.02%	2.6%
Alleghany.....	85	0.07%	Lee.....	36	0.62%	Alleghany.....	85	0.06%	45.7%	Lee.....	35	0.51%	38.6%
Anson.....	77	0.13%	Lenoir.....	33	0.77%	Anson.....	79	0.10%	29.2%	Lenoir.....	39	0.47%	1.7%
Ashe.....	74	0.15%	Lincoln.....	48	0.41%	Ashe.....	69	0.17%	82.0%	Lincoln.....	42	0.44%	81.8%
Avery.....	70	0.18%	Macon.....	54	0.36%	Avery.....	72	0.16%	47.0%	Macon.....	46	0.38%	74.7%
Beaufort.....	47	0.43%	Madison.....	86	0.06%	Beaufort.....	48	0.36%	40.1%	Madison.....	86	0.06%	52.6%
Bertie.....	89	0.06%	Martin.....	59	0.25%	Bertie.....	93	0.04%	7.5%	Martin.....	68	0.17%	10.4%
Bladen.....	67	0.19%	McDowell.....	57	0.27%	Bladen.....	75	0.12%	4.0%	McDowell.....	63	0.24%	49.9%
Brunswick.....	34	0.68%	Mecklenburg....	1	11.67%	Brunswick.....	21	0.93%	128.1%	Mecklenburg....	1	12.75%	81.9%
Buncombe.....	7	3.03%	Mitchell.....	78	0.12%	Buncombe.....	6	3.07%	68.9%	Mitchell.....	74	0.12%	69.6%
Burke.....	37	0.60%	Montgomery....	73	0.16%	Burke.....	43	0.43%	20.5%	Montgomery....	77	0.11%	13.4%
Cabarrus.....	15	1.16%	Moore.....	31	0.79%	Cabarrus.....	9	1.87%	168.1%	Moore.....	27	0.76%	59.9%
Caldwell.....	41	0.55%	Nash.....	14	1.16%	Caldwell.....	41	0.45%	34.6%	Nash.....	23	0.84%	19.8%
Camden.....	99	0.02%	New Hanover....	8	2.55%	Camden.....	96	0.03%	230.7%	New Hanover....	8	2.63%	71.9%
Carteret.....	28	0.80%	Northampton...	91	0.05%	Carteret.....	25	0.81%	69.9%	Northampton...	95	0.04%	20.1%
Caswell.....	92	0.05%	Onslow.....	19	1.00%	Caswell.....	97	0.03%	6.0%	Onslow.....	15	1.33%	121.4%
Catawba.....	9	1.98%	Orange.....	17	1.07%	Catawba.....	10	1.69%	42.1%	Orange.....	20	0.95%	48.1%
Chatham.....	60	0.25%	Pamlico.....	90	0.06%	Chatham.....	54	0.29%	93.0%	Pamlico.....	84	0.06%	95.0%
Cherokee.....	62	0.25%	Pasquotank.....	49	0.40%	Cherokee.....	62	0.25%	67.4%	Pasquotank.....	47	0.37%	55.3%
Chowan.....	79	0.12%	Pender.....	71	0.18%	Chowan.....	81	0.07%	2.1%	Pender.....	65	0.22%	109.4%
Clay.....	94	0.04%	Perquimans.....	95	0.04%	Clay.....	89	0.05%	85.0%	Perquimans.....	94	0.04%	52.8%
Cleveland.....	22	0.90%	Person.....	58	0.26%	Cleveland.....	32	0.67%	23.6%	Person.....	58	0.26%	66.5%
Columbus.....	46	0.44%	Pitt.....	11	1.45%	Columbus.....	52	0.31%	19.5%	Pitt.....	14	1.43%	64.8%
Craven.....	29	0.79%	Polk.....	82	0.09%	Craven.....	24	0.83%	73.5%	Polk.....	83	0.07%	28.9%
Cumberland....	6	3.05%	Randolph.....	26	0.85%	Cumberland....	7	2.90%	58.6%	Randolph.....	28	0.76%	48.7%
Currituck.....	76	0.14%	Richmond.....	51	0.38%	Currituck.....	64	0.23%	169.4%	Richmond.....	56	0.27%	17.0%
Dare.....	24	0.88%	Robeson.....	25	0.85%	Dare.....	17	1.18%	124.3%	Robeson.....	31	0.72%	41.9%
Davidson.....	18	1.04%	Rockingham....	35	0.67%	Davidson.....	22	0.88%	40.0%	Rockingham....	37	0.50%	25.0%
Davie.....	68	0.18%	Rowan.....	20	0.99%	Davie.....	67	0.21%	91.5%	Rowan.....	29	0.75%	26.6%
Duplin.....	56	0.28%	Rutherford.....	43	0.52%	Duplin.....	61	0.25%	49.2%	Rutherford.....	45	0.39%	24.7%
Durham.....	5	3.53%	Sampson.....	53	0.37%	Durham.....	5	3.72%	75.3%	Sampson.....	55	0.28%	29.6%
Edgecombe.....	52	0.37%	Scotland.....	55	0.35%	Edgecombe.....	53	0.30%	34.1%	Scotland.....	59	0.25%	19.3%
Forsyth.....	4	4.73%	Stanly.....	42	0.53%	Forsyth.....	4	3.92%	38.0%	Stanly.....	40	0.45%	43.7%
Franklin.....	66	0.19%	Stokes.....	72	0.17%	Franklin.....	57	0.26%	129.0%	Stokes.....	73	0.13%	25.6%
Gaston.....	10	1.81%	Surry.....	32	0.78%	Gaston.....	13	1.44%	32.2%	Surry.....	33	0.65%	38.2%
Gates.....	98	0.03%	Swain.....	84	0.07%	Gates.....	99	0.02%	-4.7%	Swain.....	80	0.08%	74.4%
Graham.....	93	0.05%	Transylvania....	61	0.25%	Graham.....	91	0.04%	39.9%	Transylvania....	60	0.25%	67.2%
Granville.....	64	0.24%	Tyrrell.....	100	0.02%	Granville.....	66	0.21%	45.2%	Tyrrell.....	100	0.01%	22.2%
Greene.....	88	0.06%	Union.....	21	0.93%	Greene.....	92	0.04%	8.3%	Union.....	16	1.19%	114.9%
Guilford.....	3	7.00%	Vance.....	50	0.40%	Guilford.....	3	5.73%	36.3%	Vance.....	50	0.32%	31.6%
Halifax.....	45	0.48%	Wake.....	2	9.38%	Halifax.....	49	0.35%	21.4%	Wake.....	2	10.63%	88.9%
Harnett.....	44	0.51%	Warren.....	87	0.06%	Harnett.....	38	0.48%	55.7%	Warren.....	88	0.05%	43.4%
Haywood.....	40	0.56%	Washington....	83	0.08%	Haywood.....	36	0.50%	48.7%	Washington....	87	0.06%	8.7%
Henderson.....	30	0.79%	Watauga.....	38	0.59%	Henderson.....	26	0.80%	68.0%	Watauga.....	34	0.63%	78.3%
Hertford.....	63	0.25%	Wayne.....	16	1.14%	Hertford.....	71	0.16%	9.6%	Wayne.....	19	0.97%	42.0%
Hoke.....	81	0.09%	Wilkes.....	39	0.57%	Hoke.....	82	0.07%	34.9%	Wilkes.....	44	0.39%	14.2%
Hyde.....	97	0.04%	Wilson.....	27	0.80%	Hyde.....	90	0.04%	92.8%	Wilson.....	30	0.73%	51.8%
Iredell.....	13	1.20%	Yadkin.....	69	0.18%	Iredell.....	11	1.56%	115.9%	Yadkin.....	70	0.17%	51.7%
Jackson.....	65	0.24%	Yancey.....	80	0.11%	Jackson.....	51	0.32%	121.6%	Yancey.....	76	0.11%	65.0%
			Unallocated.....	1	12.12%					Unallocated.....	1	14.01%	92.6%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	66.6%

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 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1996-1997 AND 2008-2009

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1996-1997						Fiscal year 2008-2009							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 09/97	County	Rank	% of total	% change 09/97
Alamance.....	12	1.41%	Johnston.....	21	0.93%	Alamance.....	12	1.44%	42.0%	Johnston.....	18	1.04%	56.3%
Alexander.....	76	0.15%	Jones.....	98	0.03%	Alexander.....	78	0.10%	0.2%	Jones.....	98	0.02%	24.4%
Alleghany.....	86	0.07%	Lee.....	35	0.61%	Alleghany.....	85	0.06%	29.4%	Lee.....	35	0.51%	17.7%
Anson.....	77	0.13%	Lenoir.....	33	0.72%	Anson.....	79	0.10%	0.0%	Lenoir.....	39	0.46%	-11.3%
Ashe.....	74	0.15%	Lincoln.....	46	0.43%	Ashe.....	69	0.16%	51.1%	Lincoln.....	41	0.44%	42.8%
Avery.....	71	0.18%	Macon.....	53	0.35%	Avery.....	72	0.16%	20.2%	Macon.....	46	0.37%	47.0%
Beaufort.....	49	0.41%	Madison.....	89	0.06%	Beaufort.....	48	0.35%	20.9%	Madison.....	86	0.05%	31.6%
Bertie.....	91	0.05%	Martin.....	66	0.20%	Bertie.....	93	0.04%	-5.0%	Martin.....	68	0.16%	17.8%
Bladen.....	70	0.18%	McDowell.....	60	0.26%	Bladen.....	75	0.12%	-9.0%	McDowell.....	63	0.24%	27.0%
Brunswick.....	34	0.69%	Mecklenburg....	1	12.46%	Brunswick.....	21	0.91%	83.4%	Mecklenburg....	1	12.52%	40.6%
Buncombe.....	5	2.97%	Mitchell.....	78	0.12%	Buncombe.....	6	3.00%	41.6%	Mitchell.....	74	0.12%	35.7%
Burke.....	37	0.60%	Montgomery.....	73	0.15%	Burke.....	43	0.43%	-0.4%	Montgomery.....	77	0.11%	-3.5%
Cabarrus.....	16	1.11%	Moore.....	29	0.79%	Cabarrus.....	9	1.83%	129.8%	Moore.....	27	0.75%	31.4%
Caldwell.....	39	0.56%	Nash.....	14	1.19%	Caldwell.....	42	0.44%	9.7%	Nash.....	23	0.82%	-3.2%
Camden.....	99	0.02%	New Hanover....	7	2.66%	Camden.....	96	0.03%	161.7%	New Hanover....	8	2.58%	35.7%
Carteret.....	27	0.82%	Northampton....	90	0.06%	Carteret.....	25	0.80%	37.2%	Northampton....	94	0.04%	-9.6%
Caswell.....	92	0.05%	Onslow.....	17	1.11%	Caswell.....	97	0.03%	-10.6%	Onslow.....	15	1.30%	64.3%
Catawba.....	9	2.00%	Orange.....	22	0.89%	Catawba.....	10	1.66%	15.9%	Orange.....	20	0.93%	46.1%
Chatham.....	59	0.26%	Pamlico.....	88	0.06%	Chatham.....	54	0.29%	53.4%	Pamlico.....	84	0.06%	42.4%
Cherokee.....	58	0.26%	Pasquotank.....	51	0.40%	Cherokee.....	62	0.24%	29.7%	Pasquotank.....	47	0.37%	27.9%
Chowan.....	80	0.10%	Pender.....	68	0.19%	Chowan.....	81	0.07%	-5.0%	Pender.....	65	0.22%	60.1%
Clay.....	93	0.05%	Perquimans.....	94	0.05%	Clay.....	89	0.05%	50.0%	Perquimans.....	95	0.04%	10.6%
Cleveland.....	25	0.86%	Person.....	62	0.26%	Cleveland.....	32	0.65%	5.8%	Person.....	59	0.25%	36.3%
Columbus.....	47	0.43%	Pitt.....	11	1.53%	Columbus.....	52	0.31%	-0.5%	Pitt.....	14	1.40%	28.2%
Craven.....	31	0.79%	Polk.....	81	0.08%	Craven.....	24	0.81%	43.2%	Polk.....	83	0.06%	10.6%
Cumberland.....	6	2.97%	Randolph.....	24	0.87%	Cumberland.....	7	2.85%	34.6%	Randolph.....	29	0.74%	19.2%
Currituck.....	75	0.15%	Richmond.....	52	0.36%	Currituck.....	64	0.23%	114.1%	Richmond.....	56	0.26%	2.0%
Dare.....	23	0.87%	Robeson.....	26	0.85%	Dare.....	16	1.17%	88.1%	Robeson.....	31	0.71%	17.3%
Davidson.....	19	1.01%	Rockingham.....	36	0.61%	Davidson.....	22	0.86%	19.4%	Rockingham.....	36	0.49%	13.1%
Davie.....	67	0.19%	Rowan.....	20	0.98%	Davie.....	66	0.21%	49.7%	Rowan.....	28	0.74%	5.9%
Duplin.....	56	0.31%	Rutherford.....	44	0.48%	Duplin.....	60	0.25%	10.2%	Rutherford.....	45	0.38%	10.8%
Durham.....	8	2.64%	Sampson.....	50	0.40%	Durham.....	5	3.64%	92.7%	Sampson.....	55	0.28%	-3.5%
Edgecombe.....	54	0.35%	Scotland.....	55	0.34%	Edgecombe.....	53	0.29%	16.4%	Scotland.....	58	0.25%	3.8%
Forsyth.....	4	4.42%	Stanly.....	42	0.53%	Forsyth.....	4	3.86%	22.1%	Stanly.....	40	0.45%	18.2%
Franklin.....	65	0.20%	Stokes.....	72	0.16%	Franklin.....	57	0.26%	82.0%	Stokes.....	73	0.13%	10.3%
Gaston.....	10	1.75%	Surry.....	32	0.78%	Gaston.....	13	1.41%	12.8%	Surry.....	33	0.63%	12.5%
Gates.....	97	0.03%	Swain.....	84	0.07%	Gates.....	99	0.02%	-30.8%	Swain.....	80	0.08%	50.9%
Graham.....	96	0.04%	Transylvania....	64	0.23%	Graham.....	91	0.04%	30.0%	Transylvania....	61	0.24%	50.2%
Granville.....	61	0.26%	Tyrrell.....	100	0.02%	Granville.....	67	0.21%	11.1%	Tyrrell.....	100	0.01%	-2.4%
Greene.....	85	0.07%	Union.....	18	1.03%	Greene.....	92	0.04%	-22.9%	Union.....	17	1.17%	58.2%
Guilford.....	3	6.67%	Vance.....	48	0.42%	Guilford.....	3	5.61%	17.6%	Vance.....	50	0.31%	4.1%
Halifax.....	45	0.46%	Wake.....	2	9.39%	Halifax.....	49	0.34%	4.3%	Wake.....	2	10.41%	55.1%
Harnett.....	40	0.55%	Warren.....	87	0.06%	Harnett.....	38	0.49%	24.7%	Warren.....	88	0.05%	13.6%
Haywood.....	41	0.54%	Washington.....	83	0.08%	Haywood.....	37	0.49%	27.3%	Washington.....	87	0.05%	-3.9%
Henderson.....	30	0.79%	Watauga.....	38	0.60%	Henderson.....	26	0.78%	37.8%	Watauga.....	34	0.62%	44.7%
Hertford.....	63	0.25%	Wayne.....	15	1.13%	Hertford.....	71	0.16%	-10.0%	Wayne.....	19	0.96%	18.7%
Hoke.....	82	0.08%	Wilkes.....	43	0.51%	Hoke.....	82	0.07%	23.7%	Wilkes.....	44	0.38%	3.4%
Hyde.....	95	0.04%	Wilson.....	28	0.80%	Hyde.....	90	0.04%	47.1%	Wilson.....	30	0.71%	24.0%
Iredell.....	13	1.24%	Yadkin.....	69	0.19%	Iredell.....	11	1.53%	72.4%	Yadkin.....	70	0.16%	21.2%
Jackson.....	57	0.27%	Yancey.....	79	0.11%	Jackson.....	51	0.31%	56.9%	Yancey.....	76	0.11%	39.1%
			Unallocated.....	1	12.91%					Unallocated.....	1	15.57%	68.8%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	39.9%

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	
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%	
2007-08.....	534,878,642	30,750,234	53,016,394	618,645,270	565,628,876	172,543,306	393,085,570	225,559,700	-6.27%	-10.54%	7.65%	-5.45%	
2008-09.....	413,752,308	27,597,594	47,714,293	489,064,195	441,349,902	147,531,245	293,818,657	195,245,538	-22.65%	-10.25%	-10.00%	-20.95%	

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

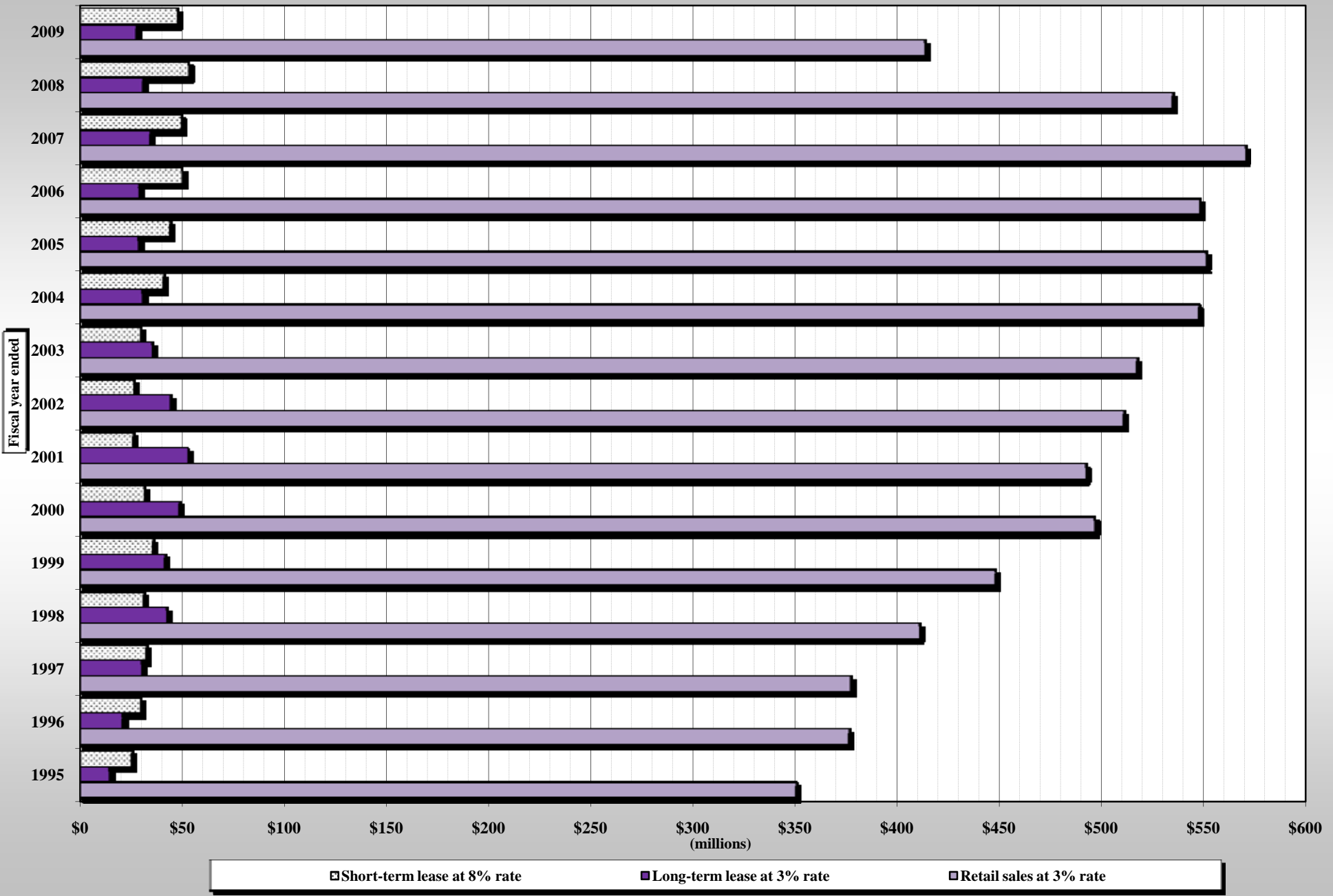


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5B.]

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 [\$]	
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	
2007-08.....	14,574,042	21,277	14,552,765	9,954,689	-	1,137,679	3,128,617	262,892	2,082	66,534	272	
2008-09.....	14,185,321	131,463	14,053,858	9,601,837	-	1,097,353	3,017,720	275,682	1,352	59,664	251	

Detail may not add to totals due to rounding.

Tax rate and base:

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

Bead Diameter of Tire	Rate
Less than 20 inches	2%
At least 20 inches	1%

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

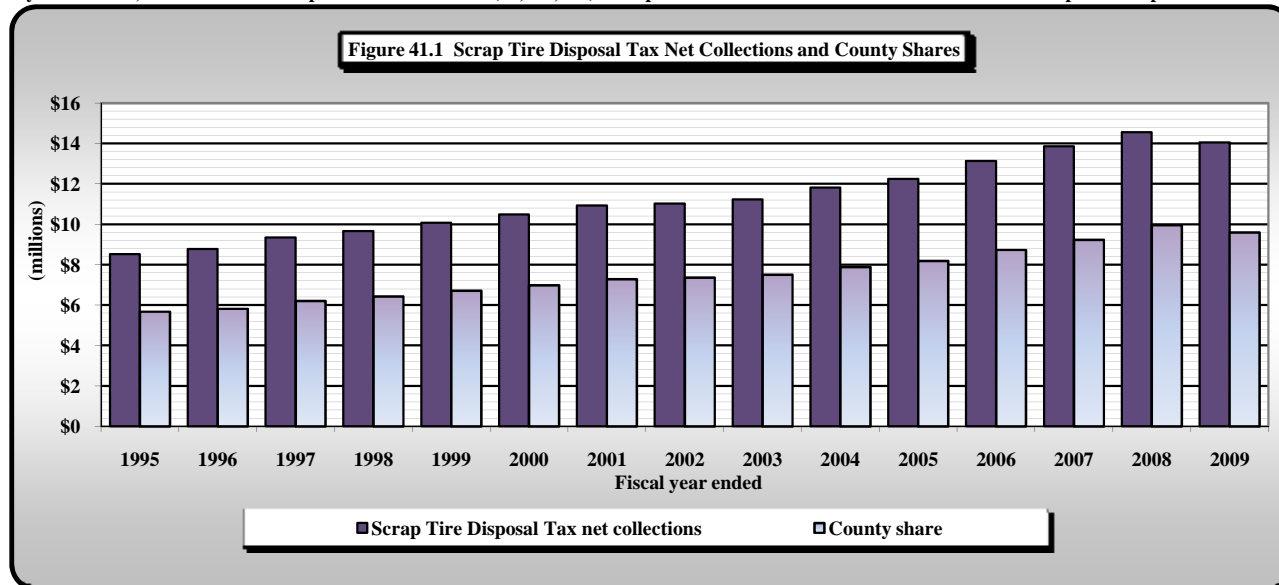


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5C.]

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 [\$]	
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	-
2007-08.....	5,002,619	19,734	4,982,885	3,013,981	379,325	1,348,255	233,835	-	420	7,040	29	-
2008-09.....	4,283,858	20,411	4,263,447	2,364,362	316,793	1,278,758	298,141	-	550	4,823	20	-

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.

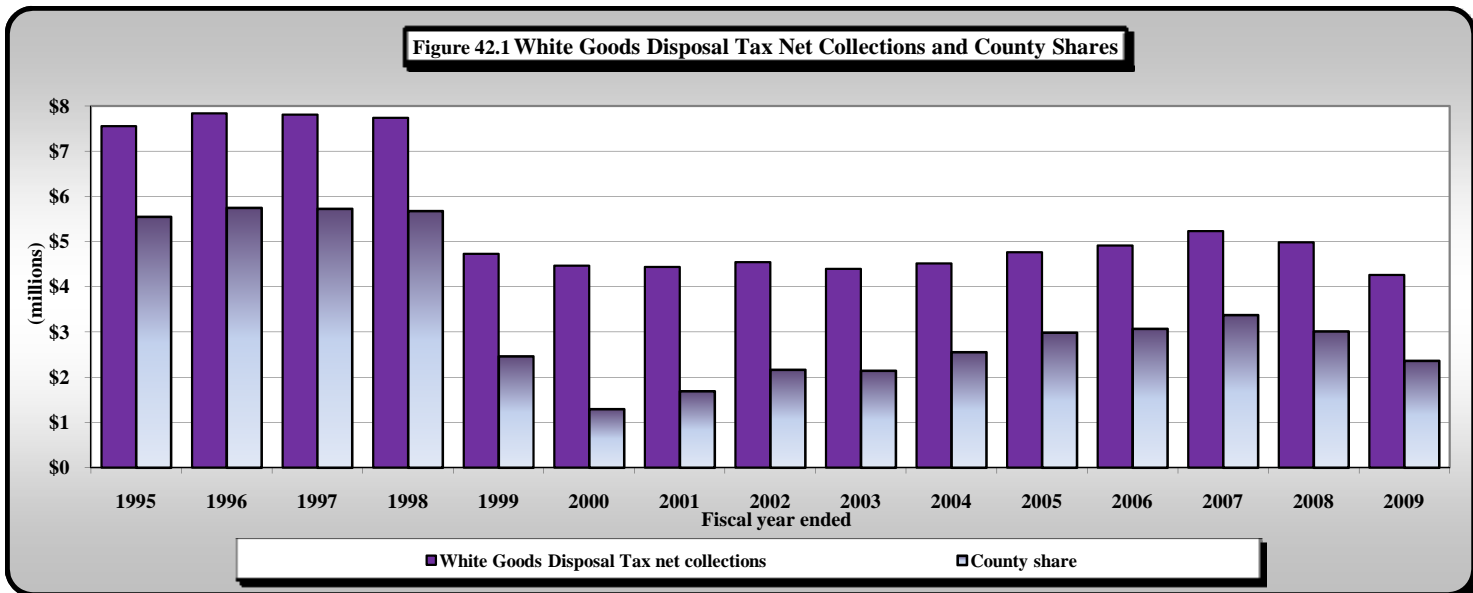


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS
[G.S. 105 ARTICLE 5D.]

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
2007-08.	644,602	-	644,602
2008-09.	534,130	-	534,130

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 [\$]	Collection fees on overdue tax debts [\$]		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	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%

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:

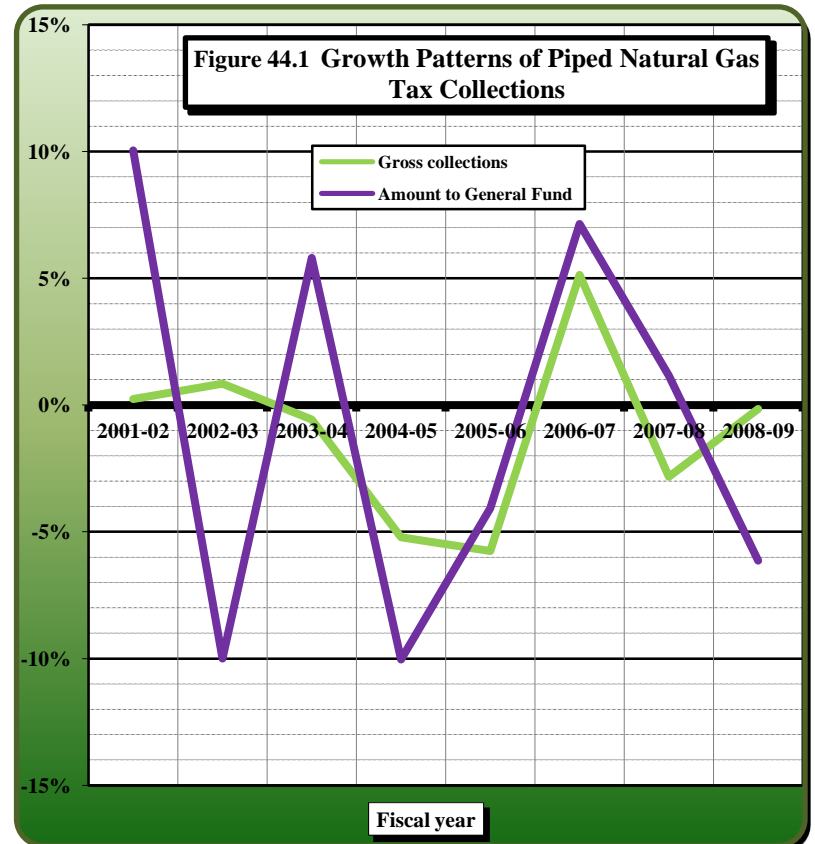
An excise tax is imposed on piped natural gas received for consumption in this State and is imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped natural gas.

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	[Reduced rates apply to manufacturers/farmers; such transactions will be exempt from tax effective July 1, 2010.]
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			Collec- tions to General Fund [\$]
				Collec- tion fees on overdue tax debts [\$]	OSBM Civil Pen- alty & Forfeiture Fund [\$]	Collec- tion cost of fines/for- feitures [\$]	
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
2007-08...	38,186,316	252,803	37,933,513	6,813	177,345	725	37,748,630
2008-09...	33,447,785	401,208	33,046,577	2,432	177,777	748	32,865,620

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. [Purchases by State agencies are exempted from the privilege taxes imposed by this Article.]

Prior to October 1, 2007, a privilege tax rate of 1% was imposed on fuel purchased by a manufacturing industry or plant used to operate the industry or plant. Effective October 1, 2007, fuel purchased by a manufacturing industry or plant for qualifying purposes was reduced from 1% to 0.7%; effective July 1, 2008, the 0.7% rate was further reduced to 0.5%. [The applicable rate will undergo one further reduction prior to full exemption effective July 1, 2010.]

Effective July 1, 2007, the scope of this tax was expanded to include a research and development company in the physical, engineering, and life sciences (NAICS code-54171) that purchases qualifying equipment or attachment or repair parts for equipment (previously, purchases by research and development companies were subject to the combined State and local sales or use tax).

Effective October 1, 2007, software publishing companies included in the industry group (NAICS code-5112) were made subject to the tax for qualifying purchases. [Qualifying purchases for research and development and software publishing companies pertain to equipment (repair parts and attachments) that are capitalized by the company for tax purposes, are used by the company in the research and development of tangible personal property, and are considered mill machinery if purchased by the company to be used in the research and development of tangible personal property manufactured by the company.]

Also effective October 1, 2007, the scope of this tax was expanded to include an eligible datacenter that purchases qualifying machinery or equipment to be located and used at the datacenter. [Special provisions pertaining to datacenter companies expire for purchases occurring on or after July 1, 2013.]

Effective July 1, 2008, Article 5F was expanded to impose the tax on qualifying purchases of industrial machinery refurbishing companies (NAICS code-811310).

TABLE 46 . SOLID WASTE DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5G.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers								
				Local shares: 37.5%		Inactive Hazardous Sites Cleanup Fund [\$]	Solid Waste Management Trust Fund [\$]	Administrative Costs of Collection [\$]	Permit Application Costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]
				County share: 18.75% [\$]	City share: 18.75% [\$]							
2008-09.....	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	982	2,643,514	-	16,055	68

Detail may not add to totals due to rounding.

Tax rate and base:

Effective **July 1, 2008**, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes).

The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator and is payable by the owner or operator of each landfill and transfer station.

Disposition of Proceeds:

Inactive Hazardous Sites Cleanup Fund [G.S. 130A-310.11]: 50%

*Cities and counties in the State that provide solid waste management programs and services: 37.5% (counties: 18.75%; cities: 18.75%)

Solid Waste Management Trust Fund [G.S. 130A-309.12]: 12.5%

TABLE 47. 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
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%
2007-08.....	17,858,110	369,199	17,488,911	44,844	89,617	366	17,354,083	8.42%	-44.01%	10.95%
2008-09.....	12,807,960	478,878	12,329,082	2,450	35,444	149	12,291,039	-28.28%	29.71%	-29.17%

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.

HB 2436 (SL 2008-107) repealed the gift tax effective for gifts made on or after **January 1, 2009**.

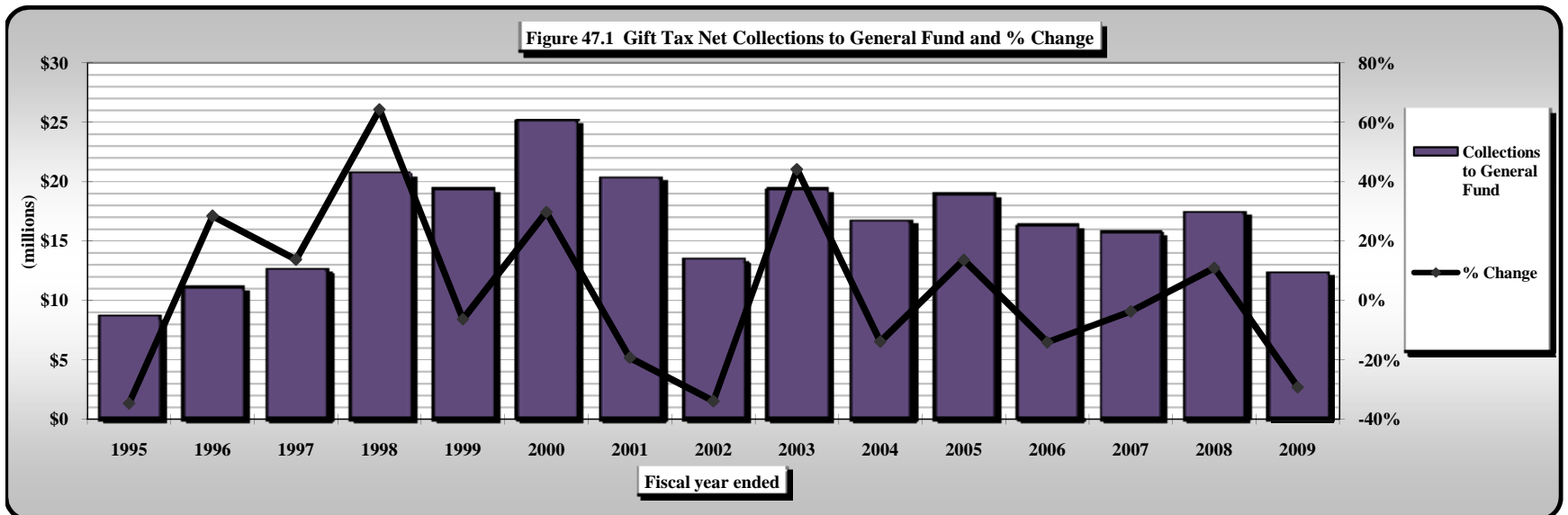


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[G.S. 105 ARTICLE 8A.]

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
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	-	324,535	20.23%
2007-08.....	282,839	4,284	-	-	-	278,555	-14.17%
2008-09.....	186,566	2,503	-	588	2	183,472	-34.13%

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.

Figure 48.1 Freight Car Lines Tax Net Collections to General Fund and % Change

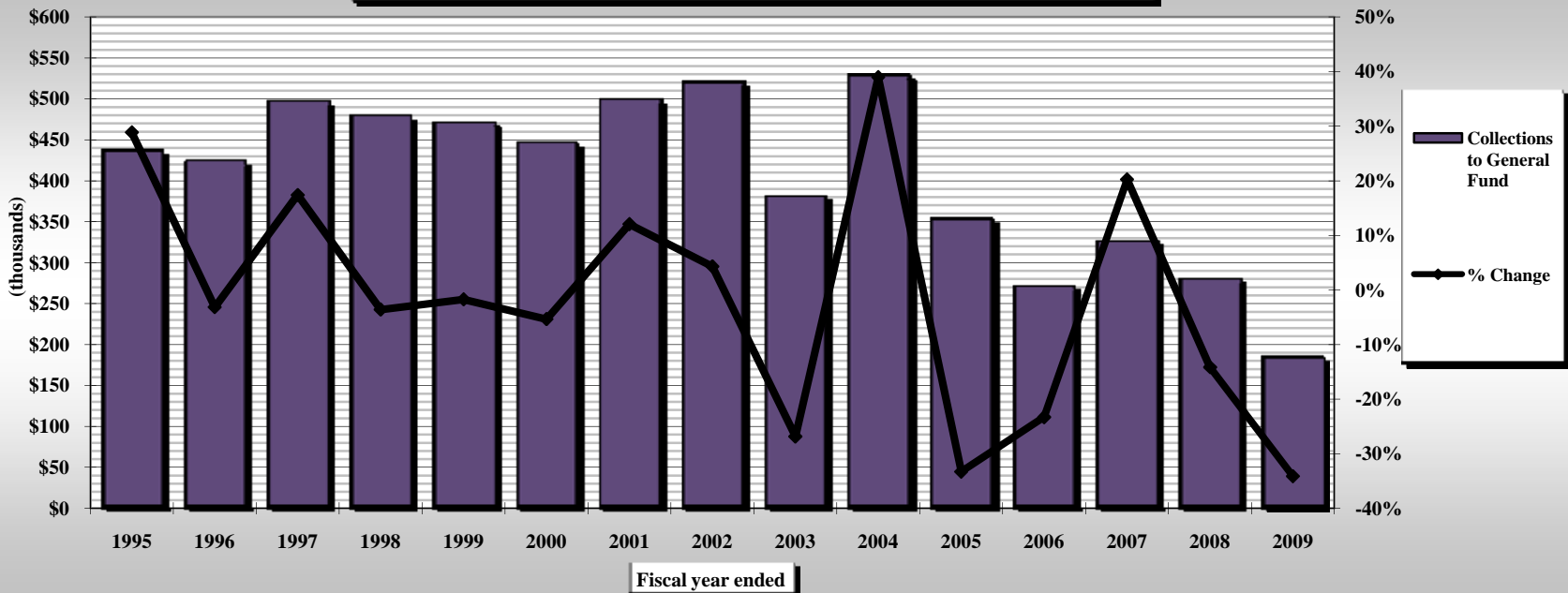


TABLE 49. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[G.S. 105 ARTICLE 8B.; G.S. 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [\$]	Refunds [\$]	Net Collections								Year-over-year % change				
			(+)	(+) <i>see note</i>	(=)	(-)	(-)	(-)	(-)	(=)	Gross insurance collections	Refunds	Total net collections	Special Revenue Fund Allocation	Amount to General Fund
			Premiums Tax & Regulatory Fee [\$]	Insurance Licenses * [Agents & Company] [\$]	Combined taxes, fees, & [licenses through 97-98] [\$]	Special Revenue Fund Allocation [\$]	NC Health Insurance Risk Pool Fund** [\$]	OSBM Civil Pen-alty & For-feiture Fund [\$]	Fines/forfeitures collection cost [\$]	Amount to General Fund [\$]					
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%
2007-08...	539,241,289	4,779,141	534,462,148	<i>[43,609,105]</i>	534,462,148	41,695,263	-	67,999	278	492,698,607	1.60%	-70.66%	3.89%	7.23%	3.61%
2008-09...	563,111,589	34,070,262	529,041,327	<i>[45,757,185]</i>	529,041,327	45,194,681	17,153,195	91,123	383	466,601,945	4.43%	612.90%	-1.01%	8.39%	-5.30%

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 1994-95 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. **S.L 2007-532, s. 4(c) provided that, beginning in fiscal year 2008-09, an amount equal to the growth in net revenue from the tax applied to gross premiums under G.S. 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in G.S. 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08, \$492,698,607, and the comparable amount collected during fiscal year 2006-07, \$475,545,413. (Beginning with fiscal year 2010-11, the transfer calculation factor is reduced to 30% of the growth in net revenue.)

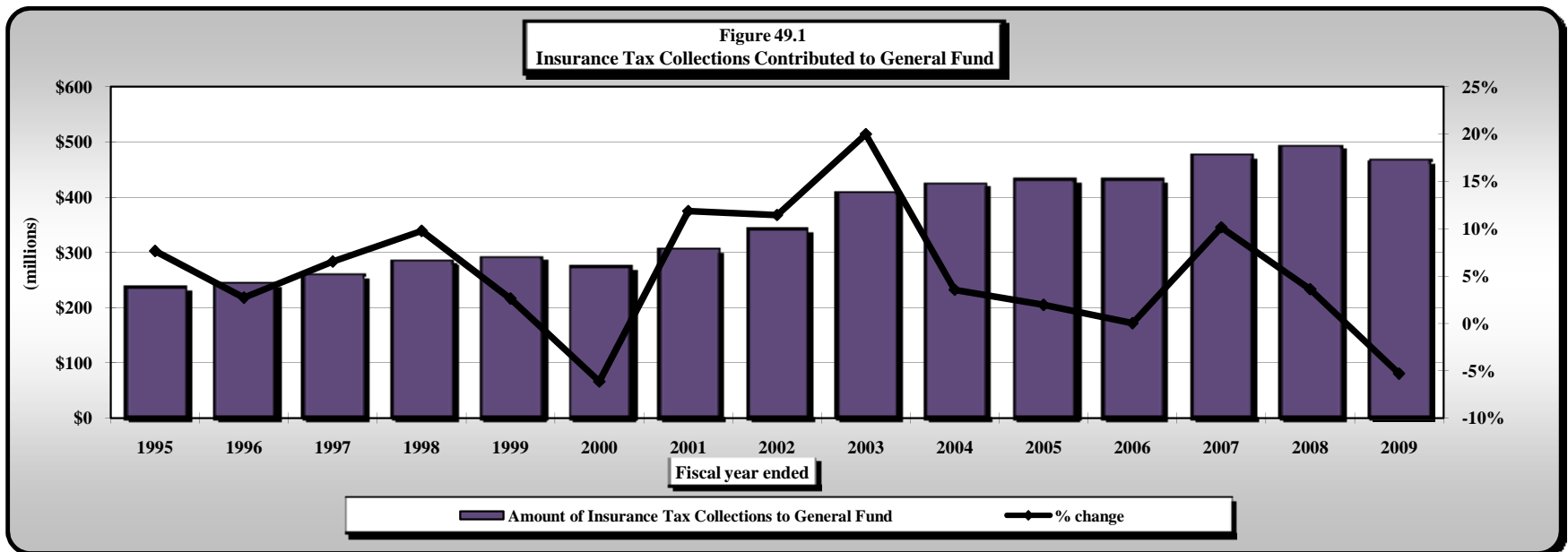


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[G.S. 105 ARTICLE 8B.]

Fiscal year	Insurance Tax Type & Regulatory Charge												
	Type of Insurance Company												
	Life		Fire & Casualty					Health Maintenance		Hospital & Dental		Title	
	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Additional Tax*			Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]
General Fund Proceeds [\$]					Volunteer Fire Fund [\$]	Department of Insurance Proceeds [G.S. 58-84-25] [\$]							
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
2007-08.....	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087
2008-09.....	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271

Fiscal year	Insurance Tax Type & Regulatory Charge										Disposition of Proceeds							
	Type of Insurance Company										Gross Premiums Tax Collections from Dept. of Insurance [\$]	Total Net Collections		Special Revenue Fund Allocation [\$]	NC Health Insurance Risk Pool Fund** [\$]	Amount to General Fund [\$]	Amount to OSBM & 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	-	(644,001)	-	26,552,591	487,078,402	27,380,414	38,883,216	-	475,545,413	30,062	125				
2007-08.....	9,542,481	508,298	-	-	(49,957)	-	26,474,296	506,003,410	28,458,738	41,695,263	-	492,698,607	67,999	278				
2008-09.....	7,802,841	443,848	-	-	-	-	24,875,771	500,444,418	28,596,909	45,194,681	17,153,195	466,601,945	91,123	383				

Detail may not add to totals due to rounding.

Gross premium tax amounts include any applicable penalties.

**S.L 2007-532, s. 4(c) provided that, beginning in fiscal year 2008-09, an amount equal to the growth in net revenue from the tax applied to gross premiums under G.S. 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in G.S. 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08 and the comparable amount collected during fiscal year 2006-07. (Beginning with fiscal year 2010-11, the factor for determining the transfer amount is reduced to 30% of the growth in net revenue.)

TABLE 50. -Continued

Rates, bases, and disposition of net proceeds 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, Additional Local Fire and Lightning Tax, and Additional Tax on Property Coverage (replaced Additional Statewide/Local Fire and Lightning Taxes effective for tax years beginning on or after January 1, 2008). Insurers, Article 65 corporations, HMOs, 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 HMOs, the IRC is a percentage of a presumed tax liability for the year calculated as if the corporation or organization were an insurer providing health insurance. (Same exclusions apply.)

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

Insurance Type/Company Type	Rate	Tax year period	Base/Notes	Disposition of net proceeds
*Additional rate on property coverage contracts [Replaced Additional Statewide/Local Fire & Lightning rates of 1.33% and 0.5%]	0.74%	On/after January 1, 2008	Applies to gross premiums on insurance contracts for property coverage. Tax imposed on: (1) 10% of gross premiums from insurance contracts for automobile physical damage coverage and (2) 100% of gross premiums from all other contracts for property coverage.	(1) 30% to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] (2) 25% to NC Department of Insurance for disbursement pursuant to G.S. 58-84-25 (3) 45% to General Fund
*Additional Statewide Fire & Lightning rate (excluding auto & marine)	1.33%	Before January 1, 2008	Applied to gross premiums on insurance contracts applicable to fire and lightning coverage except marine and automobile contracts. Tax imposed on: (1) 100% of gross premiums from insurance contracts for fire loss (2) Gross premiums from insurance contracts for commercial multiple peril: nonliability portion: 100% liability portion: 0% (3) 50% of gross premiums from insurance contracts for homeowners (4) 30% of gross premiums from insurance contracts for farm owners	(1) 25% to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] (2) 75% to General Fund
*Additional Local Fire & Lightning rate	0.5%	Before January 1, 2008	Applied to gross premiums on insurance contracts applicable to fire and lightning coverage within fire districts at the rate of 0.5%.	NC Department of Insurance for disbursement pursuant to G.S. 58-84-25
Health Maintenance Organizations (HMOs)	1.9% 1.0% 1.1%	On/after January 1, 2007 On/after January 1, 2004 On/after January 1, 2003	Applies to gross premiums on insurance contracts issued by HMOs	General Fund
Article 65 Corporations (hospital, medical, and dental service corporations)	1.9% 1.1% 0.5%	On/after January 1, 2004 On/after January 1, 2003 Before January 1, 2003	Applies to gross premiums and gross collections from membership dues, exclusive of receipts from cost plus plans	General Fund
Other Insurance Contracts	1.9%	On/after January 1, 1992	Applies to gross premiums on all other taxable contracts issued by insurers	General Fund
Workers' Compensation	2.5%	On/after January 1, 1986	Applies to gross premiums on contracts applicable to liabilities under the Workers' Compensation Act	General Fund
Insurance Regulatory Charge	5.5% 5.0% 6.5% 7.0%	Calendar yrs 2005-2008 Calendar yrs 2003-2004 Calendar yrs 2001-2002 Calendar yrs 1999-2000	Rate established annually by the General Assembly; Applies to gross premiums tax liability	NC Department of Insurance to defray cost of the operations for upcoming fiscal year

TABLE 51. EXCISE STAMP TAX ON CONVEYANCES

[G.S. 105 ARTICLE 8E.]

[Reflects the State's share of collections]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers				
				(-) Administrative costs for printing and handling deed stamps [\$]	(-) Recreation & Natural Heritage Trust Fund [\$]	(-) Natural Heritage Trust Fund [\$]	(-) Parks & Recreation Trust Fund [\$]	(=) Amount to General Fund [\$]
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	-
2007-08.	60,785,978	3,002	60,782,976	-	-	15,195,744	45,587,232	-
2008-09.	36,331,606	293,910	36,037,696	-	-	9,009,424	27,028,272	-

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.

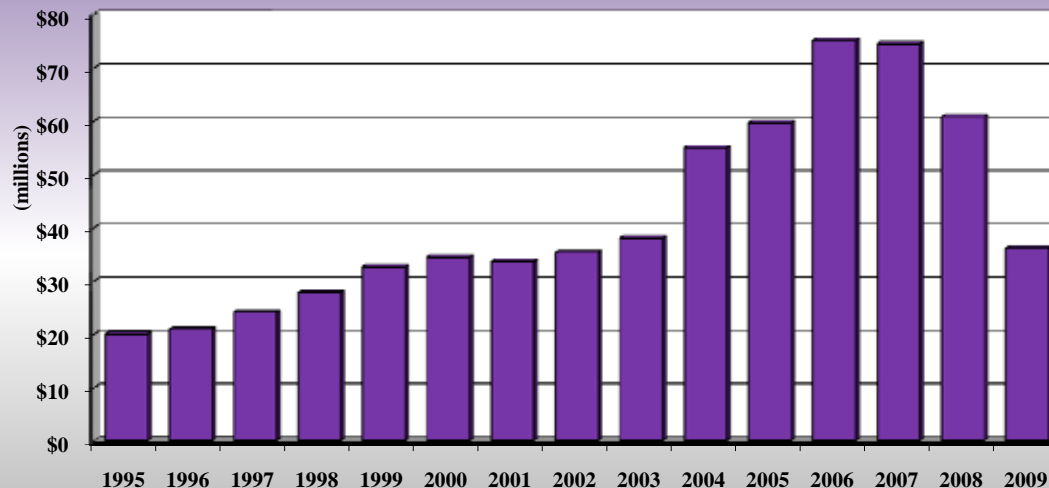
For fiscal years 1992-93 through 1995-96, fifty percent (50%) of the proceeds were to be remitted to the State. After deduction of administrative costs, 15% of the proceeds were to be deposited into the Recreation and Natural Heritage Trust Fund with the remainder to be deposited into the General Fund. 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 51.1 Excise Stamp Tax On Conveyances Net Collections [State's Portion of Proceeds]



Fiscal year ended

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

State	Motor Fuel Excise Tax Rates and Point of Taxation											Population as of 7/1/2008 [1,000s]	Motor fuel excise tax collections fiscal year 2008			
	[Rates per gallon as of 1/1/2008; local option taxes excluded]										Notes on additional taxes and fees		Point of taxation [as of April 2006]	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	38	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3¢	Distributor	4,662	545,726	117.06	37
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		Distributor	686	41,985	61.18	49
Arizona	0.1800	-	0.1800	38	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8¢	Terminal	6,500	731,345	112.51	38
Arkansas	0.2150	-	0.2150	23	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,855	471,214	165.03	9
California	0.1800	-	0.1800	38	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	36,757	3,421,457	93.08	46
Colorado	0.2200	-	0.2200	21	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,939	637,193	129.00	26
Connecticut	0.2500	-	0.2500	11	0.3700	-	0.3700	0.2500	-	0.2500		Distributor	3,501	450,095	128.55	27
Delaware	0.2300	-	0.2300	19	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.5% gross receipts tax	Distributor	873	117,746	134.86	24
Florida	0.0400	0.1160	0.1560	47	0.1680	0.1220	0.2900	0.0400	0.1160	0.1560	sales tax applicable; local taxes for gasoline and gasohol: 10.2-18.2¢; plus a 2.07¢ per gallon pollution tax	Terminal	18,328	2,289,166	124.90	30
Georgia	0.0750	0.1100	0.1850	36	0.0750	0.1230	0.1980	0.0750	0.1100	0.1850	sales tax applicable	Distributor	9,686	1,011,202	104.40	41
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	Distributor	1,288	93,991	72.96	47
Idaho	0.2500	0.0100	0.2600	10	0.2500	0.0100	0.2600	0.2250	0.0100	0.2350	Clean water tax; tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	Terminal	1,524	239,881	157.42	13
Illinois	0.1900	0.0110	0.2010	28	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and LUST fees applicable; carrier surcharge: 6.3¢ (G), 6¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	Distributor	12,902	1,334,664	103.45	44
Indiana	0.1800	-	0.1800	38	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	Distributor-G Terminal-D	6,377	856,301	134.28	25
Iowa	0.2070	-	0.2070	27	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	3,003	442,183	147.27	17
Kansas	0.2400	-	0.2400	15	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,802	431,755	154.08	14
Kentucky	0.1960	0.0140	0.2100	25	0.1660	0.0140	0.1800	0.1960	0.0140	0.2100	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	4,269	617,826	144.72	18
Louisiana	0.2000	-	0.2000	29	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	4,411	604,377	137.02	23
Maine	0.2760	-	0.2760	8	0.2880	-	0.2880	0.2760	-	0.2760	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,316	229,849	174.60	6

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2008 [1,000s]	Motor fuel excise tax collections fiscal year 2008			
	[Rates per gallon as of 1/1/2008; local option taxes excluded]										Notes on additional taxes and fees		Point of taxation [as of April 2006]	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	5,634	808,964	143.60	19
Massachusetts	0.2100	-	0.2100	25	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,498	672,654	103.52	43
Michigan	0.1900	-	0.1900	34	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,003	994,937	99.46	45
Minnesota	0.2000	-	0.2000	29	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	5,220	648,565	124.24	32
Mississippi	0.1800	0.0040	0.1840	37	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,939	442,119	150.45	15
Missouri	0.1700	0.0055	0.1755	42	0.1700	0.0055	0.1755	0.1700	0.0055	0.1755	inspection fee	Terminal	5,912	736,303	124.55	31
Montana	0.2700	-	0.2700	9	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	967	205,819	212.75	3
Nebraska	0.2300	0.0090	0.2390	17	0.2300	0.0030	0.2330	0.2300	0.0090	0.2390	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,783	294,149	164.93	10
Nevada	0.24000	0.00055	0.24055	14	0.27000	-	0.27000	0.24000	0.00055	0.24055	inspection; local option taxes: 4-9¢	Distributor	2,600	311,953	119.97	34
New Hampshire	0.18000	0.01625	0.19625	33	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	Distributor	1,316	137,206	104.28	42
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	8,683	563,266	64.87	48
New Mexico	0.17000	0.01875	0.18875	35	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	Distributor	1,984	250,418	126.20	29
New York	0.0800	0.1640	0.2440	13	0.0800	0.1465	0.2265	0.0800	0.1640	0.2440	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,490	527,840	27.08	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¢; tax rate is based on the average wholesale price and is adjusted semiannually- actual rate: 17.5¢ + 7% of average wholesale price	Terminal	9,222	1,582,400	171.58	7
North Dakota	0.2300	-	0.2300	19	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	641	143,389	223.53	1
Ohio	0.2800	-	0.2800	7	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	Distributor	11,486	1,842,595	160.42	12
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,642	384,814	105.65	40
Oregon	0.2400	-	0.2400	15	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3¢	Distributor-G Retailer-D	3,790	413,521	109.11	39
Pennsylvania	0.1200	0.1920	0.3120	4	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,448	2,102,168	168.87	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	1,051	126,718	120.59	33
South Carolina	0.1600	-	0.1600	46	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,480	534,252	119.26	35
South Dakota	0.2200	-	0.2200	21	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1¢	Terminal	804	129,619	161.18	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¢; petroleum tax; environ- mental fee	1st Import-G Terminal-D	6,215	872,892	140.45	21

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [as of April 2006]	Population as of 7/1/2008 [1,000s]	Motor fuel excise tax collections fiscal year 2008		
	[Rates per gallon as of 1/1/2008; 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 [\$]						
Texas	0.2000	-	0.2000	29	0.2000	-	0.2000	0.2000	-	0.2000	Terminal	24,327	3,103,170	127.56	28	
Utah	0.2450	-	0.2450	12	0.2450	-	0.2450	0.2450	-	0.2450	Distributor-G Terminal-D	2,736	377,261	137.87	22	
Vermont	0.1900	0.0100	0.2000	29	0.2500	0.0100	0.2600	0.1900	0.0100	0.2000	petroleum cleanup fee	Distributor-G Distributor/ User-D	621	91,535	147.34	16
Virginia	0.1750	-	0.1750	43	0.1750	-	0.1750	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5¢	Terminal	7,769	920,063	118.43	36
Washington	0.3600	-	0.3600	1	0.3600	-	0.3600	0.3600	-	0.3600	0.5% privilege tax	Terminal	6,549	1,169,900	178.63	4
West Virginia	0.2050	0.1170	0.3220	3	0.2050	0.1170	0.3220	0.2050	0.1170	0.3220	sales tax applicable	Terminal	1,814	404,221	222.78	2
Wisconsin	0.3090	0.0200	0.3290	2	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Terminal	5,628	1,001,339	177.92	5
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	533	75,013	140.83	20
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	303,468	36,437,019	120.07 ^a	-
Federal	0.1830	0.0010	0.1840	37	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.

^a Weighted average

Per capita tax collection amounts are computations based on July 1, 2008 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2008-01-State Population Estimates: July 1, 2008*, Population Division, December 22, 2008 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2008.

Federation of Tax Administrators; Tax Foundation.

TABLE 53. 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 [\$]															
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
2007-08..	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	29.7	29.9
2008-09..	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	29.9	29.9

Detail may not add to totals due to rounding.

Collection amounts include tax, penalty and interest; gallon amounts are calculations based on the reported tax liability.

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 53.1 Motor Fuels Tax Gross Collections

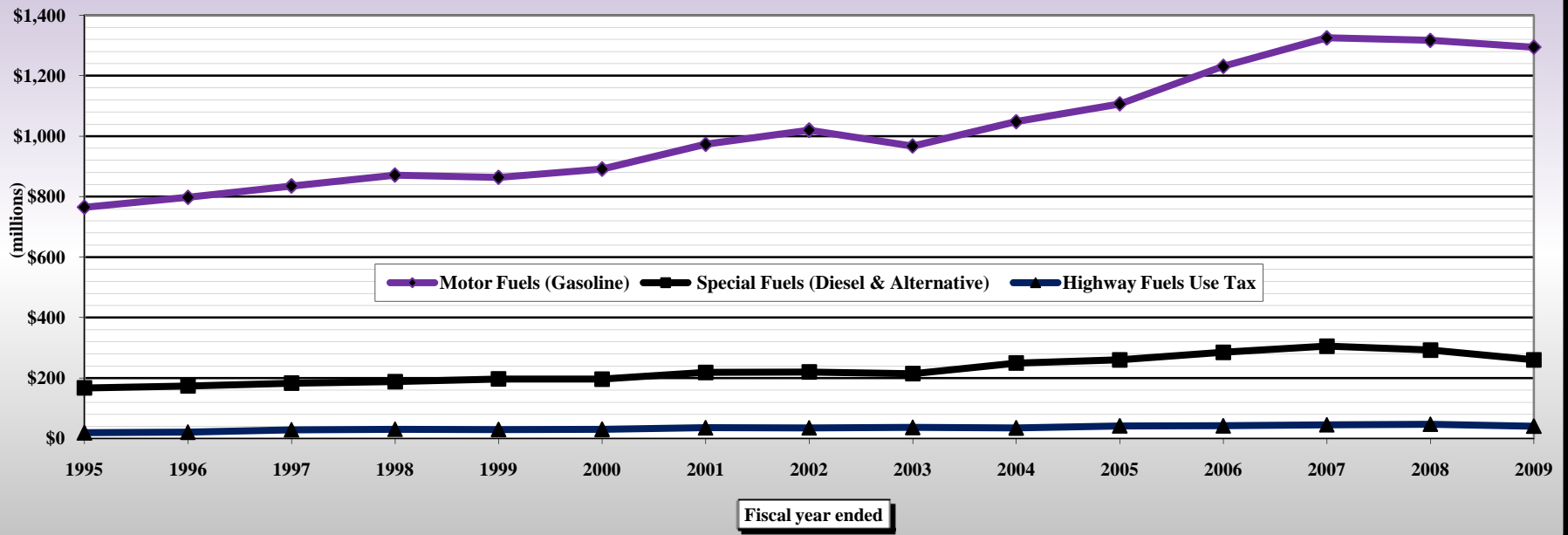


Figure 53.2 Gallons of Fuel on which Tax was Collected

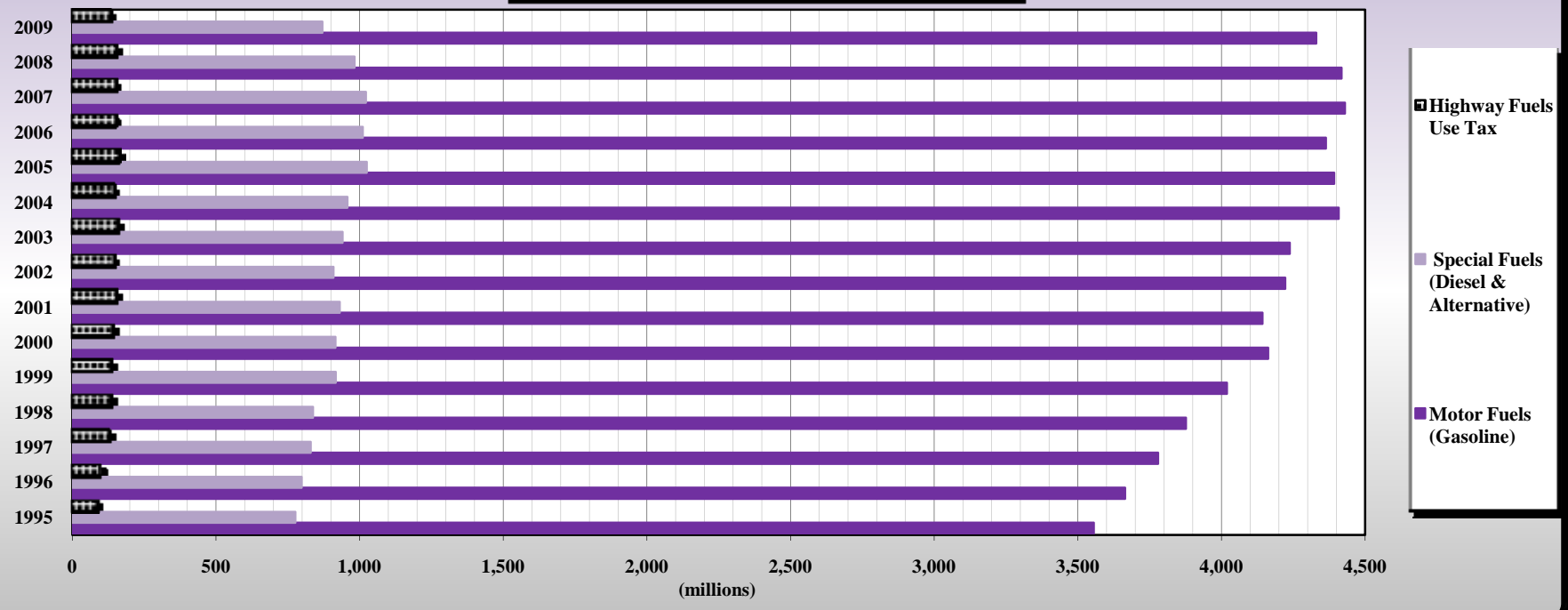


TABLE 54 . TOTAL GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE
 [Excludes Highway Fuel Use Gallons as Fuel Was Purchased Outside of State]

Fiscal year	Non-taxable gallons									Taxable gallons	Total Gallons Sold	
	U.S. Government [#]	State Agencies [#]	Combined U.S./State [#]	School Boards [#]	County/Municipal [#]	Charter Schools [#]	Community Colleges [#]	Aviation Fuel (includes jet) [#]	Total All Sources [#]	Total [#]	[Taxable and Non-taxable] [#]	% Change
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%
2007-08.....	3,250,292	11,988,744	15,239,036	18,760,312	3,347,439	2,300	7,493	384,731,596	422,088,176	5,400,240,061	5,822,328,237	-0.84%
2008-09.....	4,861,585	20,975,370	25,836,955	17,673,430	3,250,118	-	32,346	430,607,213	477,400,062	5,200,049,538	5,677,449,600	-2.49%

Detail may not add to totals due to rounding.

Special fuels amounts are primarily diesel fuel.

n/a = breakdown unavailable

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

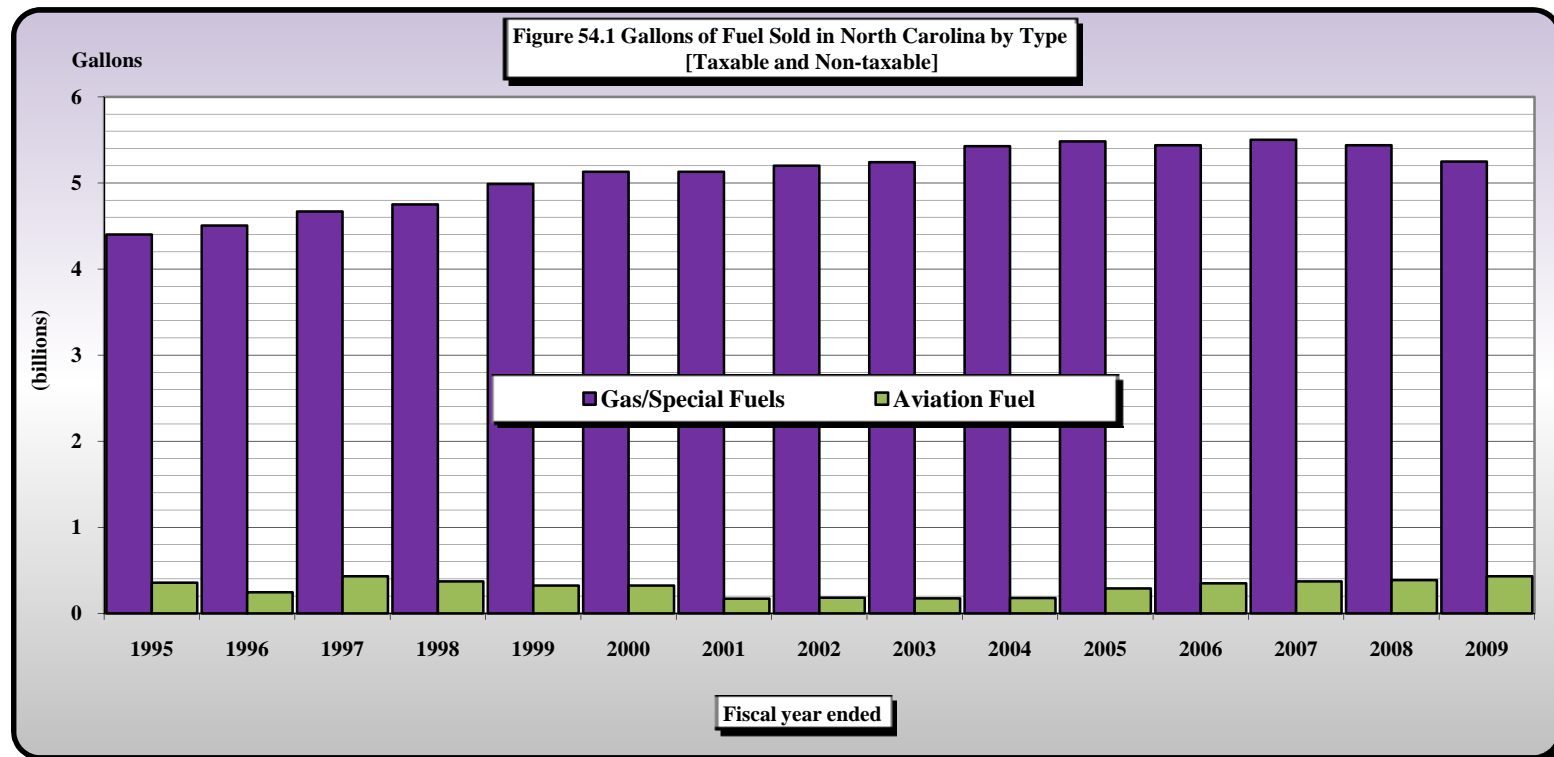


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[G.S. 119 ARTICLE 3.]

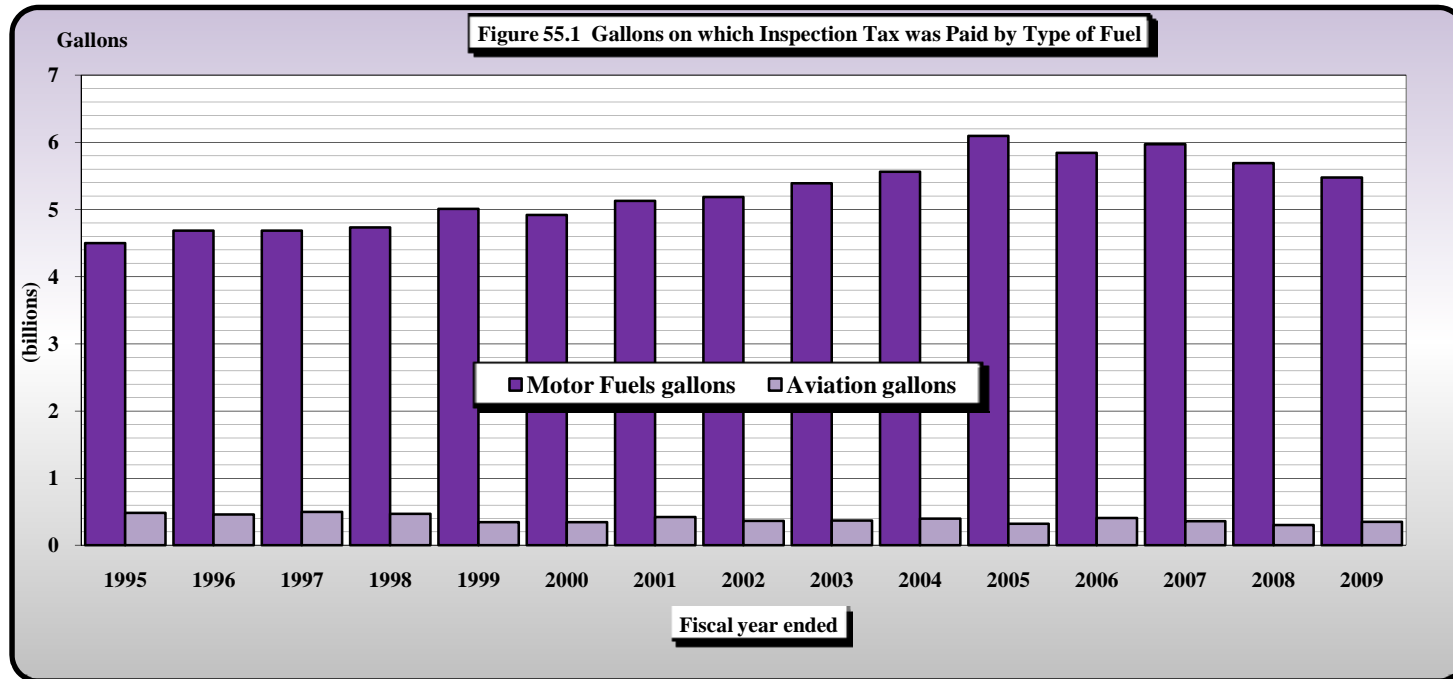
Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
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%
2007-08.....	5,691,018,104	14,230,549	-4.65%	301,719,416	754,307	-15.91%	5,992,737,520	14,984,856	-5.29%
2008-09.....	5,477,691,240	13,695,602	-3.76%	352,182,740	880,458	16.72%	5,829,873,980	14,576,060	-2.73%

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 SALES AND USE TAX REVENUES

TABLE 56A. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2007-2008

[G.S. 105 ARTICLES 39,40,42,44,46]

County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections
Alamance.....	44,876,374.07	44,300,194.29	98.72%	Hertford.....	4,943,286.53	6,272,233.87	126.88%	Vance.....	10,538,795.58	12,398,693.69	117.65%
Alexander.....	4,206,648.42	7,836,615.89	186.29%	Hoke.....	3,171,567.20	7,889,076.39	248.74%	Wake.....	325,307,827.88	276,018,927.08	84.85%
Alleghany.....	2,207,572.73	2,890,119.54	130.92%	Hyde.....	1,623,874.40	1,633,533.12	100.59%	Warren.....	1,986,241.84	4,017,255.35	202.25%
Anson.....	3,173,218.06	5,550,025.92	174.90%	Iredell.....	55,414,021.15	49,286,979.73	88.94%	Washington.....	2,049,138.31	3,213,067.36	156.80%
Ashe.....	6,120,642.51	6,924,477.92	113.13%	Jackson.....	11,556,089.37	11,603,615.13	100.41%	Watauga.....	20,349,695.21	17,082,683.29	83.95%
Avery.....	6,600,669.00	6,441,375.33	97.59%	Johnston.....	36,807,902.78	41,510,536.06	112.78%	Wayne.....	26,651,882.80	30,440,972.86	114.22%
Beaufort.....	12,168,776.34	13,726,375.73	112.80%	Jones.....	713,155.01	1,786,435.42	250.50%	Wilkes.....	14,144,397.93	17,677,804.22	124.98%
Bertie.....	1,966,847.65	3,885,961.17	197.57%	Lee.....	17,371,708.71	16,857,956.86	97.04%	Wilson.....	23,345,972.44	23,369,707.95	100.10%
Bladen.....	4,705,403.21	7,697,234.76	163.58%	Lenoir.....	13,881,953.74	14,936,378.36	107.60%	Yadkin.....	5,331,800.54	8,556,078.01	160.47%
Brunswick.....	33,142,865.32	33,332,754.01	100.57%	Lincoln.....	15,809,300.81	18,586,909.60	117.57%	Yancey.....	3,534,531.38	4,651,184.39	131.59%
Buncombe.....	94,744,363.17	83,024,202.24	87.63%	Macon.....	12,443,277.67	11,157,619.43	89.67%	Totals.....	2,737,395,257.51	2,720,413,013.25	99.38%
Burke.....	15,676,573.78	22,072,695.46	140.80%	Madison.....	2,442,670.48	4,275,840.55	175.05%	Less:			
Cabarrus.....	61,801,797.00	55,538,764.99	89.87%	Martin.....	5,631,019.34	6,765,241.00	120.14%	administrative costs.....	11,745,139.46	-	0.43%
Caldwell.....	16,350,620.19	20,783,967.22	127.11%	McDowell.....	8,046,623.08	11,430,686.99	142.06%	costs pursuant to G.S. 105-501.....	5,237,104.80	-	0.19%
Camden.....	1,603,386.58	2,091,321.32	130.43%	Mecklenburg.....	397,775,788.15	307,698,121.55	77.35%	Distributable to units.....	2,720,413,013.25	2,720,413,013.25	100.00%
Carteret.....	26,557,229.87	24,394,947.50	91.86%	Mitchell.....	3,839,311.95	4,272,600.42	111.29%				
Caswell.....	1,366,856.82	4,168,093.77	304.94%	Montgomery.....	4,020,851.96	6,206,692.91	154.36%				
Catawba.....	54,357,265.86	50,691,881.64	93.26%	Moore.....	26,101,101.49	27,082,828.70	103.76%				
Chatham.....	11,868,161.48	14,902,709.41	125.57%	Nash.....	28,890,873.59	27,723,716.56	95.96%				
Cherokee.....	8,134,441.73	8,110,532.58	99.71%	New Hanover.....	88,769,677.72	73,960,567.52	83.32%				
Chowan.....	2,878,206.75	3,930,656.10	136.57%	Northampton.....	1,809,352.04	4,203,485.08	232.32%				
Clay.....	2,057,261.98	2,524,816.27	122.73%	Onslow.....	42,504,256.75	46,699,332.98	109.87%				
Cleveland.....	18,552,286.17	24,526,906.63	132.40%	Orange.....	28,811,155.13	36,473,954.69	126.60%				
Columbus.....	9,815,024.96	11,815,013.41	120.38%	Pamlico.....	2,003,497.34	3,030,317.61	151.25%				
Craven.....	25,049,241.01	27,726,842.65	110.69%	Pasquotank.....	11,258,807.62	11,789,829.73	104.72%				
Cumberland.....	91,097,267.18	91,411,058.48	100.34%	Pender.....	8,147,224.01	11,501,251.62	141.17%				
Currituck.....	9,778,356.31	8,172,386.42	83.58%	Perquimans.....	1,739,067.73	2,910,542.29	167.36%				
Dare.....	32,663,826.49	23,954,790.09	73.34%	Person.....	7,900,187.52	9,763,446.65	123.58%				
Davidson.....	27,478,761.42	37,467,603.12	136.35%	Pitt.....	48,070,241.77	48,549,162.39	101.00%				
Davie.....	6,897,422.26	9,154,190.86	132.72%	Polk.....	3,047,062.81	4,491,623.66	147.41%				
Duplin.....	8,286,556.88	12,513,256.17	151.01%	Randolph.....	24,276,004.14	33,473,404.68	137.89%				
Durham.....	103,007,699.49	93,861,888.28	91.12%	Richmond.....	8,904,264.85	12,374,493.00	138.97%				
Edgecombe.....	8,857,463.59	12,881,296.70	145.43%	Robeson.....	24,726,113.91	33,119,395.06	133.95%				
Forsyth.....	125,358,803.66	111,141,781.12	88.66%	Rockingham.....	16,625,631.52	22,879,354.86	137.61%				
Franklin.....	7,875,924.63	12,190,330.74	154.78%	Rowan.....	27,203,921.96	32,807,762.01	120.60%				
Gaston.....	48,040,204.45	55,590,694.09	115.72%	Rutherford.....	12,964,264.37	16,136,980.35	124.47%				
Gates.....	783,840.99	2,133,945.32	272.24%	Sampson.....	10,584,028.05	14,984,977.79	141.58%				
Graham.....	1,547,386.60	2,017,613.01	130.39%	Scotland.....	7,749,829.01	9,539,849.26	123.10%				
Granville.....	7,258,574.71	12,268,319.90	169.02%	Stanly.....	12,708,415.83	15,514,113.41	122.08%				
Greene.....	1,497,619.92	3,818,611.48	254.98%	Stokes.....	4,778,961.79	9,671,698.17	202.38%				
Guilford.....	165,260,513.66	146,826,710.61	88.85%	Surry.....	20,014,528.96	22,257,353.04	111.21%				
Halifax.....	11,567,164.80	14,516,231.58	125.50%	Swain.....	2,646,835.44	3,533,106.74	133.48%				
Harnett.....	16,088,459.87	23,885,962.68	148.47%	Transylvania.....	8,602,881.32	9,457,135.64	109.93%				
Haywood.....	17,399,705.31	17,635,603.25	101.36%	Tyrrell.....	507,389.98	904,695.84	178.30%				
Henderson.....	26,953,398.33	29,451,028.94	109.27%	Union.....	39,636,309.41	46,164,013.74	116.47%				

These amounts do not agree with the actual receipts of the local governments in fiscal year 2007-08 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes related to Articles 39, 40, 42, 44, and 46 collected by the Department of Revenue during the period July 1, 2007 through June 30, 2008 was \$16,982,244.26.

Article 39 proceeds and Article 46 proceeds are allocated to counties on a point-of-sale basis. (Refer to *Table 57A* for details of distribution of Article 39 proceeds and to *Table 60C* for details of distribution of Article 46 proceeds.)

Articles 40 and 42 proceeds are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b). Article 42 1/2% net allocated collections have been reduced for expenses associated with the Property Tax Commission, 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 58A* for details of distribution of Article 40 and Article 42 proceeds.)

Article 44 proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:
 (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.
 (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b). (Refer to *Table 59A* for details of distribution of Article 44 proceeds.)

**TABLE 57A. ARTICLE 39 FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2007-2008**

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.....	16,292,175.56	2,158,457.41	1.75722%	18,450,632.97	79,340.03	18,371,292.94
Alexander.....	1,470,358.78	381,275.54	0.31040%	1,851,634.32	7,889.03	1,843,745.29
Alleghany.....	785,692.00	156,563.65	0.12746%	942,255.65	4,071.33	938,184.32
Anson.....	1,114,423.45	251,243.83	0.20454%	1,365,667.28	5,846.38	1,359,820.90
Ashe.....	2,203,336.87	342,939.17	0.27919%	2,546,276.04	10,943.70	2,535,332.34
Avery.....	2,383,429.59	355,517.34	0.28943%	2,738,946.93	11,892.66	2,727,054.27
Beaufort.....	4,341,551.51	780,816.57	0.63567%	5,122,368.08	21,929.20	5,100,438.88
Bertie.....	715,733.78	106,005.32	0.08630%	821,739.10	3,552.72	818,186.38
Bladen.....	1,645,934.30	387,318.96	0.31532%	2,033,253.26	8,710.11	2,024,543.15
Brunswick.....	12,180,735.16	1,219,357.28	0.99269%	13,400,092.44	57,971.70	13,342,120.74
Buncombe.....	34,563,925.90	4,111,426.51	3.34715%	38,675,352.41	166,919.62	38,508,432.79
Burke.....	5,452,998.73	1,381,731.09	1.12488%	6,834,729.82	29,439.25	6,805,290.57
Cabarrus.....	22,866,571.20	1,873,434.20	1.52518%	24,740,005.40	106,274.97	24,633,730.43
Caldwell.....	5,801,980.73	1,136,972.76	0.92562%	6,938,953.49	29,757.86	6,909,195.63
Camden.....	596,880.81	37,500.99	0.03053%	634,381.80	2,715.67	631,666.13
Carteret.....	9,631,215.75	1,317,857.59	1.07288%	10,949,073.34	47,394.62	10,901,678.72
Caswell.....	470,335.95	135,534.53	0.11034%	605,870.48	2,600.96	603,269.52
Catawba.....	20,013,655.06	2,311,373.02	1.88171%	22,325,028.08	95,540.25	22,229,487.83
Chatham.....	4,344,157.27	466,890.61	0.38010%	4,811,047.88	20,681.48	4,790,366.40
Cherokee.....	2,940,554.52	426,466.05	0.34719%	3,367,020.57	14,459.77	3,352,560.80
Chowan.....	1,018,231.84	210,168.25	0.17110%	1,228,400.09	5,294.59	1,223,105.50
Clay.....	746,785.12	102,222.05	0.08322%	849,007.17	3,674.60	845,332.57
Cleveland.....	6,542,271.23	1,391,078.73	1.13249%	7,933,349.96	33,970.15	7,899,379.81
Columbus.....	3,494,351.90	654,420.75	0.53277%	4,148,772.65	17,717.07	4,131,055.58
Craven.....	9,113,214.24	1,158,370.38	0.94304%	10,271,584.62	43,927.63	10,227,656.99
Cumberland.....	33,229,116.12	3,940,405.21	3.20792%	37,169,521.33	158,890.85	37,010,630.48
Currituck.....	3,635,194.48	270,786.65	0.22045%	3,905,981.13	17,433.00	3,888,548.13
Dare.....	12,056,269.43	1,093,759.85	0.89044%	13,150,029.28	58,343.84	13,091,685.44
Davidson.....	9,739,762.39	1,941,766.56	1.58081%	11,681,528.95	50,094.44	11,631,434.51
Davie.....	2,488,735.89	366,375.82	0.29827%	2,855,111.71	12,209.52	2,842,902.19
Duplin.....	2,931,572.28	604,722.23	0.49231%	3,536,294.51	15,143.50	3,521,151.01
Durham.....	37,708,335.92	3,654,939.80	2.97552%	41,363,275.72	176,642.00	41,186,633.72
Edgecombe.....	3,080,847.19	781,197.35	0.63598%	3,862,044.54	16,668.42	3,845,376.12
Forsyth.....	45,738,520.44	5,418,757.35	4.41146%	51,157,277.79	219,146.13	50,938,131.66
Franklin.....	2,851,671.73	397,268.47	0.32342%	3,248,940.20	13,981.09	3,234,959.11
Gaston.....	17,145,213.39	3,082,006.79	2.50909%	20,227,220.18	86,549.22	20,140,670.96
Gates.....	248,871.82	130,142.13	0.10595%	379,013.95	1,631.82	377,382.13
Graham.....	547,182.93	115,242.40	0.09382%	662,425.33	2,881.88	659,543.45
Granville.....	2,552,489.73	561,349.68	0.45700%	3,113,839.41	13,350.52	3,100,488.89
Greene.....	525,105.42	125,756.98	0.10238%	650,862.40	2,802.99	648,059.41
Guilford.....	60,307,637.70	7,114,942.71	5.79234%	67,422,580.41	289,740.78	67,132,839.63
Halifax.....	4,136,155.95	725,762.51	0.59085%	4,861,918.46	20,838.49	4,841,079.97
Harnett.....	5,790,739.77	906,389.41	0.73790%	6,697,129.18	28,688.89	6,668,440.29
Haywood.....	6,272,944.58	955,572.01	0.77794%	7,228,516.59	31,164.60	7,197,351.99
Henderson.....	9,773,213.08	1,325,289.03	1.07893%	11,098,502.11	47,841.09	11,050,661.02

TABLE 57A. - 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.....	1,730,052.70	416,430.52	0.33902%	2,146,483.22	9,186.75	2,137,296.47
Hoke.....	1,139,689.46	183,132.57	0.14909%	1,322,822.03	5,687.68	1,317,134.35
Hyde.....	603,192.55	59,721.60	0.04862%	662,914.15	2,941.93	659,972.22
Iredell.....	20,448,713.05	1,916,315.42	1.56009%	22,365,028.47	95,920.48	22,269,107.99
Jackson.....	4,206,154.55	519,487.97	0.42292%	4,725,642.52	20,450.21	4,705,192.31
Johnston.....	13,456,359.77	1,537,877.23	1.25200%	14,994,237.00	64,274.75	14,929,962.25
Jones.....	259,506.61	33,201.82	0.02703%	292,708.43	1,250.50	291,457.93
Lee.....	6,278,557.07	927,099.15	0.75476%	7,205,656.22	30,882.74	7,174,773.48
Lenoir.....	4,949,139.65	903,662.50	0.73568%	5,852,802.15	25,035.94	5,827,766.21
Lincoln.....	5,691,000.41	894,179.76	0.72796%	6,585,180.17	28,201.80	6,556,978.37
Macon.....	4,541,198.17	543,133.44	0.44217%	5,084,331.61	22,055.20	5,062,276.41
Madison.....	862,990.11	180,196.86	0.14670%	1,043,186.97	4,507.17	1,038,679.80
Martin.....	2,050,674.38	294,849.78	0.24004%	2,345,524.16	10,034.25	2,335,489.91
McDowell.....	2,848,888.65	578,595.53	0.47104%	3,427,484.18	14,731.63	3,412,752.55
Mecklenburg.....	147,016,624.27	12,331,994.83	10.03961%	159,348,619.10	686,691.71	158,661,927.39
Mitchell.....	1,369,538.51	245,249.56	0.19966%	1,614,788.07	6,930.90	1,607,857.17
Montgomery.....	1,391,097.93	370,146.81	0.30134%	1,761,244.74	7,532.92	1,753,711.82
Moore.....	9,440,566.16	1,334,526.10	1.08645%	10,775,092.26	46,325.31	10,728,766.95
Nash.....	10,403,711.62	1,617,608.55	1.31691%	12,021,320.17	51,420.60	11,969,899.57
New Hanover....	32,641,348.59	3,223,719.98	2.62446%	35,865,068.57	154,555.51	35,710,513.06
Northampton.....	669,895.60	53,125.45	0.04325%	723,021.05	3,099.25	719,921.80
Onslow.....	15,617,052.16	1,551,462.62	1.26306%	17,168,514.78	73,585.39	17,094,929.39
Orange.....	10,282,942.83	1,832,727.11	1.49204%	12,115,669.94	51,730.49	12,063,939.45
Pamlico.....	702,860.94	160,396.06	0.13058%	863,257.00	3,730.68	859,526.32
Pasquotank.....	4,053,556.36	622,287.46	0.50661%	4,675,843.82	19,848.02	4,655,995.80
Pender.....	2,937,794.62	453,563.13	0.36925%	3,391,357.75	14,759.18	3,376,598.57
Perquimans.....	622,516.82	111,606.54	0.09086%	734,123.36	3,173.99	730,949.37
Person.....	2,822,655.43	496,456.65	0.40417%	3,319,112.08	14,186.48	3,304,925.60
Pitt.....	17,716,986.35	2,010,062.07	1.63641%	19,727,048.42	84,661.51	19,642,386.91
Polk.....	1,083,216.68	210,364.80	0.17126%	1,293,581.48	5,580.09	1,288,001.39
Randolph.....	8,627,762.69	1,642,187.57	1.33692%	10,269,950.26	43,973.02	10,225,977.24
Richmond.....	3,161,362.77	611,232.43	0.49761%	3,772,595.20	16,097.62	3,756,497.58
Robeson.....	8,875,757.07	1,447,975.28	1.17881%	10,323,732.35	44,157.88	10,279,574.47
Rockingham.....	5,815,572.70	1,374,238.23	1.11878%	7,189,810.93	30,773.73	7,159,037.20
Rowan.....	9,745,322.81	1,658,499.87	1.35020%	11,403,822.68	49,003.24	11,354,819.44
Rutherford.....	4,605,521.79	876,749.65	0.71377%	5,482,271.44	23,459.72	5,458,811.72
Sampson.....	3,802,194.91	694,968.12	0.56578%	4,497,163.03	19,288.41	4,477,874.62
Scotland.....	2,740,961.02	550,429.78	0.44811%	3,291,390.80	14,072.15	3,277,318.65
Stanly.....	4,496,697.69	924,359.99	0.75253%	5,421,057.68	23,349.56	5,397,708.12
Stokes.....	1,680,713.40	373,819.54	0.30433%	2,054,532.94	8,801.16	2,045,731.78
Surry.....	7,174,565.07	1,357,864.50	1.10545%	8,532,429.57	36,474.51	8,495,955.06
Swain.....	940,968.15	180,356.54	0.14683%	1,121,324.69	4,861.79	1,116,462.90
Transylvania.....	3,101,310.11	476,864.69	0.38822%	3,578,174.80	15,505.53	3,562,669.27
Tyrrell.....	180,957.37	34,073.93	0.02774%	215,031.30	922.96	214,108.34
Union.....	14,551,834.14	1,480,599.90	1.20537%	16,032,434.04	69,162.66	15,963,271.38

TABLE 57A. - Continued

County	Tax Allocation			Total tax allocation [\$]	(-)	(=)
	Point -of -sale * [excludes food] [\$]	Food			Cost of collection [\$]	Distributable proceeds [\$]
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Vance.....	3,743,327.90	723,416.40	0.58894%	4,466,744.30	19,083.57	4,447,660.73
Wake.....	119,833,188.12	11,062,939.19	9.00644%	130,896,127.31	563,113.58	130,333,013.73
Warren.....	695,365.94	165,026.90	0.13435%	860,392.84	3,717.33	856,675.51
Washington.....	708,708.31	192,775.01	0.15694%	901,483.32	3,865.52	897,617.80
Watauga.....	7,487,106.48	723,772.62	0.58923%	8,210,879.10	35,455.92	8,175,423.18
Wayne.....	9,569,946.56	1,558,476.43	1.26877%	11,128,422.99	47,626.50	11,080,796.49
Wilkes.....	5,055,785.77	895,690.59	0.72919%	5,951,476.36	25,607.56	5,925,868.80
Wilson.....	8,440,877.14	1,214,161.42	0.98846%	9,655,038.56	41,438.57	9,613,599.99
Yadkin.....	1,881,263.87	400,523.57	0.32607%	2,281,787.44	9,845.92	2,271,941.52
Yancey.....	1,259,322.21	232,094.06	0.18895%	1,491,416.27	6,467.94	1,484,948.33
Totals.....	997,504,957.48	122,833,653.60	100.00000%	1,120,338,611.08	4,815,657.83	1,115,522,953.25

*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 2007-08 due to the lag in the collection/distribution cycle.

TABLE 58A. - 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	1,509,722.92	6,491.10	18,834.35	1,522,066.17	1,509,722.92	9,157.99	6,451.89	18,719.42	1,512,832.46	3,034,898.63
Hoke.....	0.97	2,659,853.72	11,432.83	(72,752.73)	2,575,668.16	2,659,853.72	6,020.23	11,406.91	(72,589.72)	2,569,836.86	5,145,505.02
Hyde.....	0.98	348,903.26	1,500.28	(6,069.47)	341,333.51	348,903.26	3,197.20	1,486.05	(6,014.04)	338,205.97	679,539.48
Iredell.....	0.99	9,151,825.31	39,336.55	(68,072.02)	9,044,416.74	9,151,825.31	107,488.67	38,875.16	(67,278.31)	8,938,183.17	17,982,599.91
Jackson.....	1.05	2,292,848.48	9,856.98	119,924.33	2,402,915.83	2,292,848.48	22,173.73	9,760.77	118,763.24	2,379,677.22	4,782,593.05
Johnston.....	1.00	9,554,942.10	41,070.27	24,067.82	9,537,939.65	9,554,942.10	70,593.64	40,767.51	23,884.25	9,467,465.20	19,005,404.85
Jones.....	0.90	651,991.59	2,803.11	(63,276.83)	585,911.65	651,991.59	1,348.08	2,797.36	(63,146.32)	584,699.83	1,170,611.48
Lee.....	0.96	3,487,009.15	14,989.26	(130,097.82)	3,341,922.07	3,487,009.15	32,702.32	14,848.92	(128,879.81)	3,310,578.10	6,652,500.17
Lenoir.....	0.88	3,678,827.97	15,817.55	(430,296.80)	3,232,713.62	3,678,827.97	25,601.36	15,708.05	(427,303.88)	3,210,214.68	6,442,928.30
Lincoln.....	0.97	4,498,333.35	19,336.90	(123,039.82)	4,355,956.63	4,498,333.35	29,560.97	19,210.30	(122,233.78)	4,327,328.30	8,683,284.93
Macon.....	0.98	2,088,389.76	8,977.96	(36,328.43)	2,043,083.37	2,088,389.76	23,918.68	8,873.95	(35,913.58)	2,019,683.55	4,062,766.92
Madison.....	0.96	1,292,420.01	5,556.47	(48,219.62)	1,238,643.92	1,292,420.01	4,553.42	5,536.77	(48,050.42)	1,234,279.40	2,472,923.32
Martin.....	1.03	1,543,620.81	6,637.30	49,996.71	1,586,980.22	1,543,620.81	10,460.67	6,592.41	49,657.19	1,576,224.92	3,163,205.14
McDowell.....	1.09	2,756,256.18	11,849.68	253,938.24	2,998,344.74	2,756,256.18	14,956.48	11,785.28	252,558.82	2,982,073.24	5,980,417.98
Mecklenburg.....	0.89	52,109,989.36	223,981.67	(5,576,199.71)	46,309,807.98	52,109,989.36	774,339.45	220,640.42	(5,493,373.71)	45,621,635.78	91,931,443.76
Mitchell.....	0.95	1,005,601.68	4,323.58	(47,531.43)	953,746.67	1,005,601.68	7,081.87	4,293.14	(47,197.22)	947,029.45	1,900,776.12
Montgomery.....	0.97	1,738,379.67	7,473.93	(47,549.19)	1,683,356.55	1,738,379.67	7,283.16	7,442.76	(47,350.81)	1,676,302.94	3,359,659.49
Moore.....	1.11	5,195,245.38	22,334.07	582,105.10	5,755,016.41	5,195,245.38	49,332.06	22,121.57	576,574.74	5,700,366.49	11,455,382.90
Nash.....	0.93	5,827,264.45	25,053.16	(391,479.02)	5,410,732.27	5,827,264.45	54,735.81	24,818.95	(387,804.64)	5,359,905.05	10,770,637.32
New Hanover.....	1.07	11,620,513.19	49,954.69	839,207.28	12,409,765.78	11,620,513.19	171,999.25	49,212.41	826,779.28	12,226,080.81	24,635,846.59
Northampton.....	1.00	1,361,246.80	5,852.86	3,428.06	1,358,822.00	1,361,246.80	3,558.53	5,837.60	3,418.45	1,355,269.12	2,714,091.12
Onslow.....	1.04	10,173,758.18	43,734.94	430,825.42	10,560,848.66	10,173,758.18	82,009.91	43,383.18	427,346.64	10,475,711.73	21,036,560.39
Orange.....	1.15	7,815,635.34	33,599.83	1,186,989.57	8,969,025.08	7,815,635.34	54,667.87	33,366.07	1,178,682.42	8,906,283.82	17,875,308.90
Pamlico.....	0.99	827,985.27	3,559.92	(6,159.08)	818,266.27	827,985.27	3,754.13	3,543.61	(6,131.56)	814,555.97	1,632,822.24
Pasquotank.....	1.00	2,520,292.68	10,833.75	6,348.04	2,515,806.97	2,520,292.68	21,021.07	10,744.63	6,293.70	2,494,820.68	5,010,627.65
Pender.....	0.99	3,068,366.88	13,187.76	(22,822.42)	3,032,356.70	3,068,366.88	15,502.02	13,120.05	(22,709.28)	3,017,035.53	6,049,392.23
Perquimans.....	1.06	785,053.10	3,374.74	48,878.04	830,556.40	785,053.10	3,231.24	3,360.76	48,676.40	827,137.50	1,657,693.90
Person.....	1.00	2,366,026.41	10,172.14	5,958.79	2,361,813.06	2,366,026.41	14,760.82	10,109.03	5,920.38	2,347,076.94	4,708,890.00
Pitt.....	1.07	9,238,898.58	39,716.06	667,212.67	9,866,395.19	9,238,898.58	89,740.27	39,329.67	660,726.80	9,770,555.44	19,636,950.63
Polk.....	1.00	1,206,005.74	5,185.12	3,037.21	1,203,857.83	1,206,005.74	5,751.52	5,160.26	3,022.13	1,198,116.09	2,401,973.92
Randolph.....	0.99	8,755,444.53	37,641.64	(65,127.47)	8,652,675.42	8,755,444.53	45,225.92	37,447.81	(64,795.66)	8,607,975.14	17,260,650.56
Richmond.....	1.09	2,952,733.05	12,695.42	272,039.40	3,212,077.03	2,952,733.05	16,382.06	12,625.52	270,528.70	3,194,254.17	6,406,331.20
Robeson.....	1.04	8,152,055.99	35,047.22	345,211.40	8,462,220.17	8,152,055.99	46,542.39	34,848.08	343,236.22	8,413,901.74	16,876,121.91
Rockingham.....	1.01	5,806,395.92	24,964.90	72,436.82	5,853,867.84	5,806,395.92	30,378.04	24,834.79	72,055.21	5,823,238.30	11,677,106.14
Rowan.....	0.92	8,500,164.54	36,544.27	(655,682.08)	7,807,938.19	8,500,164.54	51,388.26	36,323.12	(651,722.51)	7,760,730.65	15,568,668.84
Rutherford.....	0.98	3,995,469.17	17,179.05	(69,503.93)	3,908,786.19	3,995,469.17	24,067.95	17,075.96	(69,087.12)	3,885,238.14	7,794,024.33
Sampson.....	0.96	4,047,533.70	17,401.51	(151,011.70)	3,879,120.49	4,047,533.70	19,206.11	17,318.82	(150,297.21)	3,860,711.56	7,739,832.05
Scotland.....	0.98	2,338,239.06	10,053.04	(40,675.06)	2,287,510.96	2,338,239.06	14,320.18	9,991.79	(40,427.10)	2,273,499.99	4,561,010.95
Stanly.....	0.99	3,737,440.87	16,068.85	(27,801.33)	3,693,570.69	3,737,440.87	23,564.26	15,967.19	(27,627.79)	3,670,281.63	7,363,852.32
Stokes.....	1.01	2,929,212.73	12,594.09	36,543.08	2,953,161.72	2,929,212.73	8,841.50	12,556.22	36,431.39	2,944,246.40	5,897,408.12
Surry.....	1.05	4,615,390.30	19,844.22	241,400.43	4,836,946.51	4,615,390.30	35,881.14	19,690.45	239,521.53	4,799,340.24	9,636,286.75
Swain.....	1.02	879,303.48	3,779.84	19,725.23	895,248.87	879,303.48	4,969.84	3,758.20	19,613.22	890,188.66	1,785,437.53
Transylvania.....	1.10	1,916,937.33	8,240.91	195,697.63	2,104,394.05	1,916,937.33	16,277.44	8,170.17	194,034.91	2,086,524.63	4,190,918.68
Tyrrell.....	0.99	267,867.12	1,151.61	(1,992.52)	264,722.99	267,867.12	966.50	1,147.49	(1,985.50)	263,767.63	528,490.62
Union.....	1.01	10,819,827.90	46,496.54	134,991.97	10,908,323.33	10,819,827.90	76,288.94	46,166.83	134,031.97	10,831,404.10	21,739,727.43

TABLE 58A. - 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	2,775,381.51	11,932.25	117,527.66	2,880,976.92	2,775,381.51	19,539.13	11,848.79	116,698.86	2,860,692.45	5,741,669.37
Wake.....	0.96	49,753,042.67	213,838.23	(1,856,238.38)	47,682,966.06	49,753,042.67	632,984.77	211,111.34	(1,832,656.31)	47,076,290.25	94,759,256.31
Warren.....	0.97	1,264,077.73	5,435.54	(34,576.11)	1,224,066.08	1,264,077.73	3,700.70	5,419.49	(34,475.46)	1,220,482.08	2,444,548.16
Washington....	1.04	845,068.08	3,633.55	35,785.51	877,220.04	845,068.08	3,702.90	3,617.67	35,628.32	873,375.83	1,750,595.87
Watauga.....	1.06	2,742,136.93	11,788.93	170,727.02	2,901,075.02	2,742,136.93	39,338.95	11,618.66	168,276.22	2,859,455.54	5,760,530.56
Wayne.....	0.96	7,271,548.27	31,266.17	(271,299.75)	6,968,982.35	7,271,548.27	50,198.21	31,051.19	(269,430.02)	6,920,868.85	13,889,851.20
Wilkes.....	1.02	4,231,525.52	18,193.63	94,923.13	4,308,255.02	4,231,525.52	26,631.00	18,078.84	94,323.71	4,281,139.39	8,589,394.41
Wilson.....	0.98	4,894,657.23	21,043.43	(85,145.19)	4,788,468.61	4,894,657.23	44,203.70	20,853.46	(84,378.73)	4,745,221.34	9,533,689.95
Yadkin.....	1.00	2,388,412.19	10,268.21	6,015.25	2,384,159.23	2,388,412.19	9,997.70	10,224.95	5,988.80	2,374,178.34	4,758,337.57
Yancey	1.01	1,160,203.84	4,987.89	14,474.17	1,169,690.12	1,160,203.84	6,597.44	4,959.18	14,391.27	1,163,038.49	2,332,728.61
Totals.....	-	559,226,567.64	2,404,029.82	-	556,822,537.82	559,226,567.64	5,237,104.80	2,381,484.30	-	551,607,978.54	1,108,430,516.36

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 2007-08 due to the lag in the collection/distribution cycle.

TABLE 59A. ARTICLE 44 THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2007-2008

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.....	3,922,248.62	4,056,640.31	7,978,888.93	34,326.34	1.02	87,984.46	8,032,547.05
Alexander.....	1,018,223.21	354,086.22	1,372,309.43	5,889.00	1.00	2,564.10	1,368,984.53
Alleghany.....	308,963.44	191,991.55	500,954.99	2,161.07	1.04	13,083.41	511,877.33
Anson.....	713,461.41	277,843.41	991,304.82	4,258.77	1.00	1,796.35	988,842.40
Ashe.....	723,058.23	549,293.26	1,272,351.49	5,472.15	0.97	(19,777.64)	1,247,101.70
Avery.....	509,987.49	593,949.04	1,103,936.53	4,777.72	1.12	62,219.49	1,161,378.30
Beaufort.....	1,300,585.13	1,082,059.45	2,382,644.58	10,226.14	1.06	80,974.52	2,453,392.96
Bertie.....	544,258.62	171,790.98	716,049.60	3,082.93	0.97	(14,887.17)	698,079.50
Bladen.....	923,025.33	410,418.84	1,333,444.17	5,728.87	1.04	39,086.40	1,366,801.70
Brunswick.....	2,652,540.83	3,034,238.55	5,686,779.38	24,546.31	1.17	455,674.74	6,117,907.81
Buncombe.....	6,203,144.60	8,626,449.36	14,829,593.96	63,946.17	1.06	386,209.69	15,151,857.48
Burke.....	2,488,815.93	1,357,304.67	3,846,120.60	16,560.84	1.02	55,829.31	3,885,389.07
Cabarrus.....	4,396,406.83	5,697,018.63	10,093,425.46	43,379.87	1.05	229,948.38	10,279,993.97
Caldwell.....	2,224,722.77	1,446,267.55	3,670,990.32	15,773.45	1.02	49,905.36	3,705,122.23
Camden.....	259,991.27	148,851.37	408,842.64	1,755.24	0.92	(20,055.07)	387,032.33
Carteret.....	1,782,733.42	2,399,817.43	4,182,550.85	18,071.10	1.14	252,998.49	4,417,478.24
Caswell.....	661,174.54	116,666.50	777,841.04	3,345.50	0.95	(31,251.74)	743,243.80
Catawba.....	4,238,477.08	4,815,701.90	9,054,178.98	38,881.29	0.99	(31,528.92)	8,983,768.77
Chatham.....	1,616,330.43	1,083,107.78	2,699,438.21	11,608.82	1.02	36,258.26	2,724,087.65
Cherokee.....	751,384.75	730,543.69	1,481,928.44	6,370.59	0.98	(13,070.79)	1,462,487.06
Chowan.....	411,282.13	252,248.50	663,530.63	2,857.71	1.09	37,891.89	698,564.81
Clay.....	284,171.04	185,195.07	469,366.11	2,025.02	0.96	(10,602.27)	456,738.82
Cleveland.....	2,716,743.57	1,631,657.35	4,348,400.92	18,674.24	1.01	33,891.30	4,363,617.98
Columbus.....	1,534,471.05	870,354.14	2,404,825.19	10,315.33	0.81	(286,431.44)	2,108,078.42
Craven.....	2,675,948.05	2,270,924.79	4,946,872.84	21,217.87	1.04	113,317.02	5,038,971.99
Cumberland.....	8,604,648.69	8,278,976.47	16,883,625.16	72,395.36	0.98	(149,685.29)	16,661,544.51
Currituck.....	659,040.40	902,191.97	1,561,232.37	6,874.27	0.94	(37,712.65)	1,516,645.45
Dare.....	973,992.35	3,005,673.18	3,979,665.53	17,568.03	1.49	477,655.68	4,439,753.18
Davidson.....	4,359,671.43	2,423,976.68	6,783,648.11	29,149.53	0.98	(75,840.13)	6,678,658.45
Davie.....	1,116,315.87	621,443.60	1,737,759.47	7,457.92	0.93	(74,994.70)	1,655,306.85
Duplin.....	1,478,133.91	728,424.36	2,206,558.27	9,477.32	1.02	33,157.89	2,230,238.84
Durham.....	6,919,259.50	9,621,845.66	16,541,105.16	70,927.98	1.14	981,954.94	17,452,132.12
Edgecombe.....	1,479,312.70	767,126.77	2,246,439.47	9,681.25	1.02	33,183.78	2,269,942.00
Forsyth.....	9,304,809.23	11,404,950.74	20,709,759.97	88,878.84	0.96	(347,159.25)	20,273,721.88
Franklin.....	1,550,204.55	711,500.62	2,261,705.17	9,730.93	0.97	(42,402.10)	2,209,572.14
Gaston.....	5,529,914.46	4,272,600.85	9,802,515.31	42,063.10	1.03	179,109.89	9,939,562.10
Gates.....	324,805.40	62,659.08	387,464.48	1,667.04	0.95	(15,352.40)	370,445.04
Graham.....	227,735.86	135,351.84	363,087.70	1,570.31	0.98	(3,961.68)	357,555.71
Granville.....	1,510,646.81	637,183.27	2,147,830.08	9,230.27	1.03	48,928.54	2,187,528.35
Greene.....	583,324.69	128,895.30	712,219.99	3,064.99	0.95	(27,571.68)	681,583.32
Guilford.....	12,590,999.90	15,025,271.87	27,616,271.77	118,747.36	0.94	(720,502.73)	26,777,021.68
Halifax.....	1,563,150.95	1,028,639.53	2,591,790.48	11,134.35	1.01	19,500.04	2,600,156.17
Harnett.....	2,906,994.23	1,442,767.79	4,349,762.02	18,683.35	0.99	(21,624.06)	4,309,454.61
Haywood.....	1,590,968.44	1,563,804.56	3,154,773.00	13,592.54	1.02	35,688.64	3,176,869.10
Henderson.....	2,805,165.55	2,438,693.75	5,243,859.30	22,584.99	1.02	118,788.57	5,340,062.88

TABLE 59A. - 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.....	670,484.14	425,898.20	1,096,382.34	4,707.89	1.01	8,364.32	1,100,038.77
Hoke.....	1,181,202.11	283,844.38	1,465,046.49	6,300.76	0.97	(32,308.71)	1,426,437.02
Hyde.....	154,955.24	143,063.68	298,018.92	1,301.88	0.98	(2,695.62)	294,021.42
Iredell.....	4,064,176.81	5,040,400.42	9,104,577.23	39,074.57	0.99	(30,230.83)	9,035,271.83
Jackson.....	1,018,254.02	1,053,260.96	2,071,514.98	8,943.16	1.05	53,257.95	2,115,829.77
Johnston.....	4,243,215.93	3,353,890.88	7,597,106.81	32,624.75	1.00	10,686.90	7,575,168.96
Jones.....	289,553.42	64,434.94	353,988.36	1,520.72	0.90	(28,101.63)	324,366.01
Lee.....	1,548,551.61	1,553,228.04	3,101,779.65	13,320.73	0.96	(57,775.71)	3,030,683.21
Lenoir.....	1,633,813.33	1,235,281.48	2,869,094.81	12,310.71	0.88	(191,100.25)	2,665,683.85
Lincoln.....	1,997,679.17	1,418,274.19	3,415,953.36	14,665.43	0.97	(54,641.63)	3,346,646.30
Macon.....	927,453.21	1,130,155.20	2,057,608.41	8,898.65	0.98	(16,133.66)	2,032,576.10
Madison.....	573,970.93	215,080.93	789,051.86	3,399.69	0.96	(21,414.74)	764,237.43
Martin.....	685,547.55	493,651.29	1,179,198.84	5,065.00	1.03	22,204.12	1,196,337.96
McDowell.....	1,224,063.27	708,993.58	1,933,056.85	8,314.64	1.09	112,774.25	2,037,516.46
Mecklenburg.....	23,141,223.95	36,697,551.57	59,838,775.52	257,721.20	0.89	(2,476,303.92)	57,104,750.40
Mitchell.....	446,597.71	341,867.45	788,465.16	3,388.77	0.95	(21,109.26)	763,967.13
Montgomery.....	772,027.06	347,217.10	1,119,244.16	4,805.44	0.97	(21,117.12)	1,093,321.60
Moore.....	2,307,201.43	2,353,011.82	4,660,213.25	20,045.25	1.11	258,510.85	4,898,678.85
Nash.....	2,587,922.20	2,591,329.55	5,179,251.75	22,213.52	0.93	(173,858.56)	4,983,179.67
New Hanover....	5,160,628.01	8,138,180.84	13,298,808.85	57,287.57	1.07	372,686.59	13,614,207.87
Northampton.....	604,546.85	166,718.13	771,264.98	3,315.07	1.00	1,522.25	769,472.16
Onslow.....	4,518,121.56	3,894,521.62	8,412,643.18	36,125.87	1.04	191,325.89	8,567,843.20
Orange.....	3,470,929.84	2,562,499.24	6,033,429.08	25,863.59	1.15	527,140.85	6,534,706.34
Pamlico.....	367,716.15	175,329.25	543,045.40	2,340.94	0.99	(2,735.41)	537,969.05
Pasquotank.....	1,119,241.14	1,010,241.85	2,129,482.99	9,095.46	1.00	2,818.75	2,123,206.28
Pender.....	1,362,596.34	731,851.92	2,094,448.26	9,052.10	0.99	(10,135.34)	2,075,260.82
Perquimans.....	348,637.73	153,720.45	502,358.18	2,165.45	1.06	21,706.29	521,899.02
Person.....	1,050,763.98	703,747.66	1,754,511.64	7,526.60	1.00	2,646.01	1,749,631.05
Pitt.....	4,102,952.21	4,261,084.10	8,364,036.31	35,977.36	1.07	296,304.22	8,624,363.17
Polk.....	535,597.20	268,165.19	803,762.39	3,462.70	1.00	1,348.66	801,648.35
Randolph.....	3,888,331.06	2,153,316.71	6,041,647.77	25,946.37	0.99	(28,924.52)	5,986,776.88
Richmond.....	1,311,340.50	788,511.75	2,099,852.25	9,002.97	1.09	120,814.94	2,211,664.22
Robeson.....	3,620,357.20	2,215,079.02	5,835,436.22	25,045.71	1.04	153,308.17	5,963,698.68
Rockingham.....	2,578,684.45	1,449,650.59	4,028,335.04	17,292.65	1.01	32,169.13	4,043,211.52
Rowan.....	3,774,963.03	2,427,177.93	6,202,140.96	26,675.22	0.92	(291,192.01)	5,884,273.73
Rutherford.....	1,774,438.00	1,153,140.10	2,927,578.10	12,565.74	0.98	(30,868.06)	2,884,144.30
Sampson.....	1,797,532.43	914,904.70	2,712,437.13	11,665.30	0.96	(67,065.54)	2,633,706.29
Scotland.....	1,038,430.89	688,561.91	1,726,992.80	7,408.74	0.98	(18,064.40)	1,701,519.66
Stanly.....	1,659,829.28	1,117,028.41	2,776,857.69	11,957.45	0.99	(12,347.27)	2,752,552.97
Stokes.....	1,300,891.36	418,828.32	1,719,719.68	7,390.10	1.01	16,228.69	1,728,558.27
Surry.....	2,049,747.97	1,722,573.06	3,772,321.03	16,193.95	1.05	107,207.86	3,863,334.94
Swain.....	390,492.38	234,653.41	625,145.79	2,699.18	1.02	8,759.70	631,206.31
Transylvania.....	851,311.36	772,341.20	1,623,652.56	7,013.70	1.10	86,908.83	1,703,547.69
Tyrrell.....	118,961.12	44,724.45	163,685.57	703.76	0.99	(884.93)	162,096.88
Union.....	4,804,716.39	3,632,692.92	8,437,409.31	36,338.16	1.01	59,943.78	8,461,014.93

TABLE 59A. - 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.....	1,232,564.36	933,894.65	2,166,459.01	9,289.68	1.04	52,194.26	2,209,363.59
Wake.....	22,094,287.98	29,880,304.11	51,974,592.09	223,613.57	0.96	(824,321.48)	50,926,657.04
Warren.....	561,402.20	173,150.42	734,552.62	3,164.86	0.97	(15,356.08)	716,031.68
Washington.....	375,306.80	176,023.71	551,330.51	2,369.51	1.04	15,892.69	564,853.69
Watauga.....	1,217,791.83	1,866,422.10	3,084,213.93	13,304.26	1.06	75,819.88	3,146,729.55
Wayne.....	3,229,411.19	2,385,503.89	5,614,915.08	24,100.61	0.96	(120,489.30)	5,470,325.17
Wilkes.....	1,879,266.32	1,254,607.06	3,133,873.38	13,488.10	1.02	42,155.73	3,162,541.01
Wilson.....	2,173,742.54	2,104,876.62	4,278,619.16	18,387.15	0.98	(37,814.00)	4,222,418.01
Yadkin.....	1,060,701.97	469,015.16	1,529,717.13	6,589.28	1.00	2,671.07	1,525,798.92
Yancey.....	515,256.27	315,410.19	830,666.46	3,586.93	1.01	6,427.92	833,507.45
Totals.....	248,350,627.67	248,365,286.53	496,715,914.20	2,136,360.49	-	-	494,579,553.71

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 2007-08 due to the lag in the collection/distribution cycle.

TABLE 56B. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2008-2009

[G.S. 105 ARTICLES 39,40,42,44,46]

County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39,40,42,44,46 [\$]	Total net distributable proceeds Articles 39,40,42,44,46 [\$]	Total net distributable proceeds as % of total net collections
Alamance.....	38,877,760.79	38,478,171.28	98.97%	Hertford.....	4,605,638.67	5,468,827.29	118.74%	Vance.....	9,938,531.87	10,920,501.76	109.88%
Alexander.....	4,111,792.46	6,949,926.84	169.02%	Hoke.....	2,764,121.27	6,595,680.16	238.62%	Wake.....	279,991,772.16	242,892,606.10	86.75%
Alleghany.....	1,732,785.92	2,363,669.08	136.41%	Hyde.....	1,278,769.71	1,312,980.26	102.68%	Warren.....	1,731,768.18	3,331,675.01	192.39%
Anson.....	3,161,191.96	4,832,706.75	152.88%	Iredell.....	46,422,315.75	42,353,694.35	91.24%	Washington.....	2,041,452.89	2,817,943.18	138.04%
Ashe.....	5,722,178.69	6,133,879.82	107.19%	Jackson.....	9,997,677.04	9,995,365.23	99.98%	Watauga.....	17,605,471.07	14,928,987.23	84.80%
Avery.....	5,383,412.73	5,377,777.23	99.90%	Johnston.....	31,226,773.04	35,696,109.97	114.31%	Wayne.....	24,172,434.71	26,547,128.04	109.82%
Beaufort.....	11,594,426.84	12,207,409.69	105.29%	Jones.....	673,238.86	1,501,939.45	223.09%	Wilkes.....	12,173,316.56	14,952,939.60	122.83%
Bertie.....	1,756,493.38	3,308,795.31	188.38%	Lee.....	14,352,055.16	14,323,318.46	99.80%	Wilson.....	20,069,998.77	20,019,021.03	99.75%
Bladen.....	4,668,736.91	6,699,453.15	143.50%	Lenoir.....	12,474,327.32	12,868,952.77	103.16%	Yadkin.....	5,017,218.05	7,377,585.67	147.05%
Brunswick.....	29,587,118.16	29,530,612.60	99.81%	Lincoln.....	13,886,169.30	16,066,924.02	115.70%	Yancey.....	2,961,074.29	3,905,022.66	131.88%
Buncombe.....	83,448,118.93	72,957,476.23	87.43%	Macon.....	10,617,832.10	9,614,576.22	90.55%	Totals.....	2,390,035,074.45	2,374,456,082.36	99.35%
Burke.....	13,881,552.52	18,727,384.04	134.91%	Madison.....	2,132,599.29	3,585,338.14	168.12%	Less:			
Cabarrus.....	53,315,102.65	48,502,085.47	90.97%	Martin.....	48,502,707.80	6,379,755.36	109.17%	administrative costs.....	9,894,044.09	-	0.42%
Caldwell.....	14,293,338.58	17,681,198.29	123.70%	McDowell.....	7,400,459.43	9,897,957.35	133.75%	costs pursuant to G.S. 105-501.....	5,684,948.00	-	0.24%
Camden.....	1,271,902.91	1,734,154.68	136.34%	Mecklenburg.....	317,130,678.73	258,239,825.87	81.43%	Distributable to units.....	2,374,456,082.36	2,374,456,082.36	100.00%
Carteret.....	22,960,044.37	20,932,046.63	91.17%	Mitchell.....	3,729,628.95	3,851,628.28	103.27%	These amounts do not agree with the actual receipts of the local governments in fiscal year 2008-09 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes related to Articles 39, 40, 42, 44, and 46 collected by the Department of Revenue during the period July 1, 2008 through June 30, 2009 was \$15,578,992.09.			
Caswell.....	1,322,255.99	3,486,026.22	263.64%	Montgomery.....	3,652,384.66	5,302,938.33	145.19%	Article 39 proceeds and Article 46 proceeds are allocated to counties on a point-of-sale basis. (Refer to <i>Table 57B</i> for details of distribution of Article 39 proceeds and to <i>Table 60C</i> for details of distribution of Article 46 proceeds.)			
Catawba.....	49,993,818.76	47,262,962.30	94.54%	Moore.....	22,889,903.22	23,577,529.94	103.00%	Articles 40 and 42 proceeds are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b). Article 42 1/2% net allocated collections have been reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. pursuant to G.S. 105-501, and are therefore not equal to Article 40 1/2% net allocated collections. (Refer to <i>Table 58B</i> for details of distribution of Article 40 and Article 42 proceeds.)			
Chatham.....	9,676,720.80	12,471,641.81	128.88%	Nash.....	24,526,502.79	23,723,440.03	96.73%	Article 44 proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods: (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis. (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b). (Refer to <i>Table 59B</i> for details of distribution of Article 44 proceeds.)			
Cherokee.....	7,257,935.12	7,084,015.23	97.60%	New Hanover.....	76,966,049.50	64,875,100.37	84.29%				
Chowan.....	2,370,826.58	3,259,655.11	137.49%	Northampton.....	1,447,953.94	3,376,869.70	233.22%				
Clay.....	1,707,316.73	2,120,539.68	124.20%	Onslow.....	40,338,156.10	42,529,946.59	105.43%				
Cleveland.....	17,333,917.45	21,423,739.96	123.59%	Orange.....	26,439,990.56	31,904,642.17	120.67%				
Columbus.....	8,541,816.91	10,055,816.89	117.72%	Pamlico.....	1,740,543.79	2,532,965.07	145.53%				
Craven.....	23,438,783.04	24,667,068.90	105.24%	Pasquotank.....	10,318,529.85	10,457,285.01	101.34%				
Cumberland.....	88,867,045.84	87,553,210.79	98.52%	Pender.....	6,768,118.80	9,723,638.83	143.67%				
Currituck.....	9,218,144.85	7,333,114.64	79.55%	Perquimans.....	1,223,852.29	2,325,728.28	190.03%				
Dare.....	30,415,059.42	21,683,672.98	71.29%	Person.....	7,234,193.53	8,501,741.52	117.52%				
Davidson.....	24,655,369.57	32,183,400.17	130.53%	Pitt.....	46,227,614.26	46,263,055.34	100.08%				
Davie.....	6,528,017.12	8,068,760.46	123.60%	Polk.....	2,434,304.52	3,670,943.01	150.80%				
Duplin.....	7,608,558.03	10,759,942.78	141.42%	Randolph.....	22,184,563.60	28,951,944.33	130.50%				
Durham.....	94,700,735.22	84,643,401.97	89.38%	Richmond.....	8,223,693.05	10,691,749.84	130.01%				
Edgecombe.....	8,327,981.98	11,063,588.88	132.85%	Robeson.....	22,024,874.09	28,316,071.61	128.56%				
Forsyth.....	98,840,001.62	91,732,352.49	92.81%	Rockingham.....	16,261,408.87	20,247,447.27	124.51%				
Franklin.....	6,931,207.31	10,389,240.27	149.89%	Rowan.....	23,750,705.58	28,130,018.15	118.44%				
Gaston.....	44,125,939.47	49,045,534.45	111.15%	Rutherford.....	12,494,689.30	14,285,562.45	114.33%				
Gates.....	782,762.86	1,840,872.14	235.18%	Sampson.....	10,039,144.63	13,497,218.00	134.45%				
Graham.....	1,337,563.01	1,704,512.35	127.43%	Scotland.....	7,187,598.23	8,317,449.29	115.72%				
Granville.....	7,111,981.70	10,872,717.20	152.88%	Stanly.....	11,820,843.83	13,572,430.25	114.82%				
Greene.....	1,334,114.23	3,196,345.38	239.59%	Stokes.....	4,381,882.29	8,154,012.36	186.08%				
Guilford.....	141,634,148.46	127,514,548.14	90.03%	Surry.....	20,047,612.38	21,154,486.61	105.52%				
Halifax.....	10,751,519.07	12,632,720.34	117.50%	Swain.....	2,763,652.72	3,216,123.81	116.37%				
Harnett.....	13,547,507.10	20,156,092.38	148.78%	Transylvania.....	7,214,083.94	7,981,746.33	110.64%				
Haywood.....	15,762,740.62	15,939,535.27	101.12%	Tyrrell.....	410,703.69	742,413.79	180.77%				
Henderson.....	23,906,334.48	25,735,574.64	107.65%	Union.....	34,986,408.33	40,687,949.71	116.30%				

**TABLE 57B. ARTICLE 39 FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2008-2009**

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.....	14,790,834.68	2,305,337.63	1.75722%	17,096,172.31	(71,093.45)	17,025,078.86
Alexander.....	1,339,363.86	407,220.85	0.31040%	1,746,584.71	(7,264.58)	1,739,320.13
Alleghany.....	630,246.31	167,217.62	0.12746%	797,463.93	(3,306.00)	794,157.93
Anson.....	1,169,548.38	268,340.66	0.20454%	1,437,889.04	(5,981.93)	1,431,907.11
Ashe.....	2,150,248.88	366,275.74	0.27919%	2,516,524.62	(10,441.02)	2,506,083.60
Avery.....	2,006,157.65	379,709.83	0.28943%	2,385,867.48	(9,873.02)	2,375,994.46
Beaufort.....	4,343,157.76	833,950.11	0.63567%	5,177,107.87	(21,496.91)	5,155,610.96
Bertie.....	661,235.33	113,218.87	0.08630%	774,454.20	(3,213.72)	771,240.48
Bladen.....	1,714,035.43	413,675.51	0.31532%	2,127,710.94	(8,846.47)	2,118,864.47
Brunswick.....	11,313,682.92	1,302,332.95	0.99269%	12,616,015.87	(52,259.09)	12,563,756.78
Buncombe.....	31,925,065.02	4,391,203.74	3.34715%	36,316,268.76	(150,687.07)	36,165,581.69
Burke.....	5,017,509.18	1,475,756.09	1.12488%	6,493,265.27	(26,986.48)	6,466,278.79
Cabarrus.....	20,836,623.59	2,000,918.96	1.52518%	22,837,542.55	(94,889.96)	22,742,652.59
Caldwell.....	5,276,861.04	1,214,342.27	0.92562%	6,491,203.31	(26,979.62)	6,464,223.69
Camden.....	499,110.78	40,052.90	0.03053%	539,163.68	(2,242.89)	536,920.79
Carteret.....	8,636,223.15	1,407,536.07	1.07288%	10,043,759.22	(41,601.48)	10,002,157.74
Caswell.....	474,854.73	144,757.48	0.11034%	619,612.21	(2,577.79)	617,034.42
Catawba.....	17,193,436.71	2,468,658.95	1.88171%	19,662,095.66	(81,735.39)	19,580,360.27
Chatham.....	3,711,115.53	498,661.89	0.38010%	4,209,777.42	(17,480.38)	4,192,297.04
Cherokee.....	2,733,063.32	455,486.52	0.34719%	3,188,549.84	(13,238.99)	3,175,310.85
Chowan.....	867,833.37	224,469.94	0.17110%	1,092,303.31	(4,540.71)	1,087,762.60
Clay.....	642,662.36	109,178.15	0.08322%	751,840.51	(3,115.68)	748,724.83
Cleveland.....	6,399,602.47	1,485,739.82	1.13249%	7,885,342.29	(32,803.55)	7,852,538.74
Columbus.....	3,175,284.67	698,953.22	0.53277%	3,874,237.89	(16,111.77)	3,858,126.12
Craven.....	8,989,084.68	1,237,195.97	0.94304%	10,226,280.65	(42,548.40)	10,183,732.25
Cumberland.....	31,631,252.91	4,208,544.67	3.20792%	35,839,797.58	(149,209.60)	35,690,587.98
Currituck.....	3,493,139.01	289,213.35	0.22045%	3,782,352.36	(15,479.33)	3,766,873.03
Dare.....	11,513,366.29	1,168,188.80	0.89044%	12,681,555.09	(52,154.85)	12,629,400.24
Davidson.....	9,121,951.59	2,073,901.24	1.58081%	11,195,852.83	(46,532.43)	11,149,320.40
Davie.....	2,472,372.44	391,307.22	0.29827%	2,863,679.66	(11,904.29)	2,851,775.37
Duplin.....	2,814,767.15	645,872.81	0.49231%	3,460,639.96	(14,380.54)	3,446,259.42
Durham.....	37,036,886.92	3,903,653.71	2.97552%	40,940,540.63	(170,193.40)	40,770,347.23
Edgecombe.....	3,030,404.74	834,356.85	0.63598%	3,864,761.59	(16,039.14)	3,848,722.45
Forsyth.....	37,766,348.08	5,787,496.76	4.41146%	43,553,844.84	(181,071.17)	43,372,773.67
Franklin.....	2,628,503.73	424,302.08	0.32342%	3,052,805.81	(12,676.71)	3,040,129.10
Gaston.....	16,497,777.75	3,291,733.35	2.50909%	19,789,511.10	(82,226.42)	19,707,284.68
Gates.....	260,462.64	138,998.13	0.10595%	399,460.77	(1,655.82)	397,804.95
Graham.....	485,989.40	123,084.52	0.09382%	609,073.92	(2,518.84)	606,555.08
Granville.....	2,629,815.81	599,548.81	0.45700%	3,229,364.62	(13,418.16)	3,215,946.46
Greene.....	485,244.93	134,314.58	0.10238%	619,559.51	(2,572.01)	616,987.50
Guilford.....	54,316,321.89	7,599,105.31	5.79234%	61,915,427.20	(257,288.18)	61,658,139.02
Halifax.....	4,022,402.07	775,149.72	0.59085%	4,797,551.79	(19,940.73)	4,777,611.06
Harnett.....	5,101,139.33	968,068.03	0.73790%	6,069,207.36	(25,210.42)	6,043,996.94
Haywood.....	5,514,445.41	1,020,597.45	0.77794%	6,535,042.86	(27,121.26)	6,507,921.60
Henderson.....	9,057,570.80	1,415,473.22	1.07893%	10,473,044.02	(43,469.25)	10,429,574.77

TABLE 57B. - 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.....	1,675,662.86	444,768.09	0.33902%	2,120,430.95	(8,821.20)	2,111,609.75
Hoke.....	1,045,689.24	195,594.52	0.14909%	1,241,283.76	(5,158.51)	1,236,125.25
Hyde.....	479,837.51	63,785.59	0.04862%	543,623.10	(2,232.90)	541,390.20
Iredell.....	17,875,468.01	2,046,718.20	1.56009%	19,922,186.21	(82,748.16)	19,839,438.05
Jackson.....	3,783,290.47	554,838.46	0.42292%	4,338,128.93	(17,978.66)	4,320,150.27
Johnston.....	11,944,126.79	1,642,527.78	1.25200%	13,586,654.57	(56,470.31)	13,530,184.26
Jones.....	256,982.68	35,461.17	0.02703%	292,443.85	(1,219.29)	291,224.56
Lee.....	5,382,148.65	990,187.06	0.75476%	6,372,335.71	(26,492.42)	6,345,843.29
Lenoir.....	4,658,314.13	965,155.57	0.73568%	5,623,469.70	(23,318.90)	5,600,150.80
Lincoln.....	5,203,356.70	955,027.51	0.72796%	6,158,384.21	(25,608.39)	6,132,775.82
Macon.....	4,027,078.55	580,092.98	0.44217%	4,607,171.53	(19,087.97)	4,588,083.56
Madison.....	784,759.20	192,459.01	0.14670%	977,218.21	(4,062.32)	973,155.89
Martin.....	2,000,170.80	314,913.92	0.24004%	2,315,084.72	(9,608.81)	2,305,475.91
McDowell.....	2,733,290.24	617,968.19	0.47104%	3,351,258.43	(13,917.80)	3,337,340.63
Mecklenburg.....	122,899,654.35	13,171,170.03	10.03961%	136,070,824.38	(565,227.45)	135,505,596.93
Mitchell.....	1,391,925.20	261,938.47	0.19966%	1,653,863.67	(6,868.11)	1,646,995.56
Montgomery.....	1,317,145.20	395,334.84	0.30134%	1,712,480.04	(7,111.64)	1,705,368.40
Moore.....	8,679,466.65	1,425,338.88	1.08645%	10,104,805.53	(41,970.61)	10,062,834.92
Nash.....	9,221,547.46	1,727,684.71	1.31691%	10,949,232.17	(45,539.94)	10,903,692.23
New Hanover....	29,574,937.33	3,443,089.94	2.62446%	33,018,027.27	(137,012.01)	32,881,015.26
Northampton.....	566,735.54	56,740.56	0.04325%	623,476.10	(2,597.52)	620,878.58
Onslow.....	15,631,773.19	1,657,037.63	1.26306%	17,288,810.82	(71,920.63)	17,216,890.19
Orange.....	9,934,689.58	1,957,441.85	1.49204%	11,892,131.43	(49,521.43)	11,842,610.00
Pamlico.....	631,301.35	171,310.83	0.13058%	802,612.18	(3,328.13)	799,284.05
Pasquotank.....	3,911,547.80	664,633.31	0.50661%	4,576,181.11	(19,028.10)	4,557,153.01
Pender.....	2,518,173.13	484,427.53	0.36925%	3,002,600.66	(12,446.98)	2,990,153.68
Perquimans.....	447,353.72	119,201.23	0.09086%	566,554.95	(2,353.48)	564,201.47
Person.....	2,707,315.29	530,239.90	0.40417%	3,237,555.19	(13,462.83)	3,224,092.36
Pitt.....	15,926,652.15	2,146,844.19	1.63641%	18,073,496.34	(75,143.43)	17,998,352.91
Polk.....	888,679.12	224,679.86	0.17126%	1,113,358.98	(4,619.43)	1,108,739.55
Randolph.....	8,259,153.29	1,753,936.30	1.33692%	10,013,089.59	(41,650.88)	9,971,438.71
Richmond.....	3,060,520.08	652,826.01	0.49761%	3,713,346.09	(15,442.23)	3,697,903.86
Robeson.....	8,279,541.90	1,546,508.11	1.17881%	9,826,050.01	(40,842.99)	9,785,207.02
Rockingham.....	5,962,522.31	1,467,753.36	1.11878%	7,430,275.67	(30,878.91)	7,399,396.76
Rowan.....	8,895,971.97	1,771,358.63	1.35020%	10,667,330.60	(44,322.51)	10,623,008.09
Rutherford.....	4,667,160.99	936,411.33	0.71377%	5,603,572.32	(23,290.75)	5,580,281.57
Sampson.....	3,368,020.64	742,259.81	0.56578%	4,110,280.45	(17,112.55)	4,093,167.90
Scotland.....	2,668,583.59	587,885.82	0.44811%	3,256,469.41	(13,539.47)	3,242,929.94
Stanly.....	4,372,363.76	987,261.47	0.75253%	5,359,625.23	(22,260.74)	5,337,364.49
Stokes.....	1,612,275.87	399,257.48	0.30433%	2,011,533.35	(8,374.82)	2,003,158.53
Surry.....	6,727,961.35	1,450,265.42	1.10545%	8,178,226.77	(34,033.60)	8,144,193.17
Swain.....	1,031,865.61	192,629.58	0.14683%	1,224,495.19	(5,068.92)	1,219,426.27
Transylvania.....	2,691,753.59	509,314.72	0.38822%	3,201,068.31	(13,272.82)	3,187,795.49
Tyrrell.....	151,863.29	36,392.64	0.02774%	188,255.93	(779.79)	187,476.14
Union.....	13,451,706.05	1,581,352.78	1.20537%	15,033,058.83	(62,443.15)	14,970,615.68

TABLE 57B. - 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.....	3,693,951.88	772,643.94	0.58894%	4,466,595.82	(18,568.98)	4,448,026.84
Wake.....	108,464,986.78	11,815,757.80	9.00644%	120,280,744.58	(499,476.30)	119,781,268.28
Warren.....	629,651.45	176,256.76	0.13435%	805,908.21	(3,345.86)	802,562.35
Washington.....	739,970.58	205,893.11	0.15694%	945,863.69	(3,933.75)	941,929.94
Watauga.....	6,764,892.81	773,024.40	0.58923%	7,537,917.21	(31,221.52)	7,506,695.69
Wayne.....	9,121,065.49	1,664,528.72	1.26877%	10,785,594.21	(44,941.01)	10,740,653.20
Wilkes.....	4,527,598.72	956,641.19	0.72919%	5,484,239.91	(22,768.77)	5,461,471.14
Wilson.....	7,578,357.56	1,296,783.53	0.98846%	8,875,141.09	(36,836.69)	8,838,304.40
Yadkin.....	1,851,445.53	427,778.68	0.32607%	2,279,224.21	(9,468.37)	2,269,755.84
Yancey	1,090,819.77	247,887.78	0.18895%	1,338,707.55	(5,555.43)	1,333,152.12
Totals.....	904,140,082.44	131,192,323.53	100.00000%	1,035,332,405.97	(4,300,687.07)	1,031,031,718.90

*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 2008-09 due to the lag in the collection/distribution cycle.

TABLE 58B. ARTICLE 40 FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
 ARTICLE 42 SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
 FOR FISCAL YEAR 2008-2009

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	8,170,562.19	(33,939.91)	185,153.95	8,321,776.23	8,170,562.19	(93,490.20)	(33,550.67)	183,267.07	8,226,788.39	16,548,564.62
Alexander.....	1.00	2,095,074.74	(8,702.41)	5,748.65	2,092,120.98	2,095,074.74	(8,398.92)	(8,667.44)	5,785.68	2,083,794.06	4,175,915.04
Alleghany.....	1.04	633,909.79	(2,633.06)	26,990.40	658,267.13	633,909.79	(4,006.21)	(2,616.46)	26,837.94	654,125.06	1,312,392.19
Anson.....	1.00	1,449,573.00	(6,020.94)	3,977.12	1,447,529.18	1,449,573.00	(7,344.23)	(5,990.36)	3,998.55	1,440,236.96	2,887,766.14
Ashe.....	0.97	1,486,389.58	(6,174.06)	(40,327.99)	1,439,887.53	1,486,389.58	(13,536.85)	(6,117.85)	(39,918.40)	1,426,816.48	2,866,704.01
Avery.....	1.12	1,045,876.81	(4,344.27)	127,853.58	1,169,386.12	1,045,876.81	(12,647.64)	(4,291.92)	126,337.10	1,155,274.35	2,324,660.47
Beaufort.....	1.06	2,637,491.69	(10,954.94)	164,828.27	2,791,365.02	2,637,491.69	(27,261.12)	(10,841.67)	163,199.89	2,762,588.79	5,553,953.81
Bertie.....	0.97	1,138,987.37	(4,731.37)	(30,901.92)	1,103,354.08	1,138,987.37	(4,229.79)	(4,713.80)	(30,754.65)	1,099,289.13	2,202,643.21
Bladen.....	1.04	1,861,666.28	(7,732.38)	79,264.71	1,933,198.61	1,861,666.28	(10,786.59)	(7,687.48)	78,858.94	1,922,051.15	3,855,249.76
Brunswick.....	1.17	5,662,967.76	(23,525.12)	974,248.10	6,613,690.74	5,662,967.76	(70,822.98)	(23,231.44)	962,223.21	6,531,136.55	13,144,827.29
Buncombe.....	1.06	12,882,810.30	(53,513.50)	805,109.34	13,634,406.14	12,882,810.30	(202,410.45)	(52,672.75)	792,823.05	13,420,550.15	27,054,956.29
Burke.....	1.02	5,061,332.47	(21,022.70)	114,692.58	5,155,002.35	5,061,332.47	(31,481.78)	(20,891.72)	114,124.23	5,123,083.20	10,278,085.55
Cabarrus.....	1.05	9,362,601.68	(38,894.00)	491,882.19	9,815,589.87	9,362,601.68	(130,783.40)	(38,350.03)	485,274.72	9,678,742.97	19,494,332.84
Caldwell.....	1.02	4,541,014.88	(18,861.74)	102,902.24	4,625,055.38	4,541,014.88	(33,092.50)	(18,724.04)	102,282.31	4,591,480.65	9,216,536.03
Camden.....	0.92	543,249.15	(2,256.62)	(41,788.60)	499,203.93	543,249.15	(3,189.49)	(2,243.35)	(41,527.74)	496,288.57	995,492.50
Carteret.....	1.14	3,622,915.08	(15,048.06)	515,041.15	4,122,908.17	3,622,915.08	(54,225.51)	(14,823.24)	507,435.14	4,061,301.47	8,184,209.64
Caswell.....	0.95	1,345,083.10	(5,586.95)	(63,284.36)	1,276,211.79	1,345,083.10	(3,030.97)	(5,574.33)	(63,103.03)	1,273,374.77	2,549,586.56
Catawba.....	0.99	8,763,517.02	(36,402.01)	(63,224.12)	8,663,890.89	8,763,517.02	(107,971.46)	(35,952.66)	(62,196.47)	8,557,396.43	17,221,287.32
Chatham.....	1.02	3,376,637.71	(14,026.34)	76,518.42	3,439,129.79	3,376,637.71	(23,217.75)	(13,929.86)	76,088.41	3,415,578.51	6,854,708.30
Cherokee.....	0.98	1,545,033.50	(6,417.65)	(26,533.00)	1,512,082.85	1,545,033.50	(17,150.69)	(6,346.35)	(26,194.55)	1,495,341.91	3,007,424.76
Chowan.....	1.09	838,776.07	(3,483.97)	77,477.65	912,769.75	838,776.07	(5,489.28)	(3,461.10)	76,994.60	906,820.29	1,819,590.04
Clay.....	0.96	589,745.20	(2,449.72)	(21,873.52)	565,421.96	589,745.20	(4,067.54)	(2,432.85)	(21,705.88)	561,538.93	1,126,960.89
Cleveland.....	1.01	5,555,516.32	(23,075.84)	70,567.48	5,603,007.96	5,555,516.32	(40,302.03)	(22,907.94)	70,214.42	5,562,520.77	11,165,528.73
Columbus.....	0.81	3,117,055.00	(12,946.93)	(581,228.56)	2,522,879.51	3,117,055.00	(19,897.07)	(12,864.09)	(577,429.09)	2,506,864.75	5,029,744.26
Craven.....	1.04	5,510,809.89	(22,890.43)	234,637.68	5,722,557.14	5,510,809.89	(56,571.39)	(22,654.81)	232,385.91	5,663,969.60	11,386,526.74
Cumberland..	0.98	17,901,649.56	(74,361.91)	(307,420.74)	17,519,866.91	17,901,649.56	(199,861.81)	(73,528.76)	(303,480.80)	17,324,778.19	34,844,645.10
Currituck.....	0.94	1,356,499.55	(5,634.54)	(77,329.86)	1,273,535.15	1,356,499.55	(21,221.74)	(5,547.68)	(76,081.77)	1,253,648.36	2,527,183.51
Dare.....	1.49	1,963,247.36	(8,154.29)	963,381.64	2,918,474.71	1,963,247.36	(70,847.48)	(7,862.81)	928,668.61	2,813,205.68	5,731,680.39
Davidson.....	0.98	8,942,139.44	(37,143.05)	(153,564.30)	8,751,432.09	8,942,139.44	(57,271.33)	(36,904.76)	(152,324.90)	8,695,638.45	17,447,070.54
Davie.....	0.93	2,310,538.39	(9,597.55)	(154,725.72)	2,146,215.12	2,310,538.39	(15,539.03)	(9,532.88)	(153,619.27)	2,131,847.21	4,278,062.33
Duplin.....	1.02	3,037,486.13	(12,616.89)	68,831.79	3,093,701.03	3,037,486.13	(17,805.80)	(12,542.81)	68,515.20	3,075,652.72	6,169,353.75
Durham.....	1.14	14,528,111.98	(60,350.12)	2,065,356.82	16,533,118.68	14,528,111.98	(230,977.92)	(59,389.05)	2,032,930.31	16,270,675.32	32,803,794.00
Edgecombe.....	1.02	2,969,337.58	(12,332.90)	67,285.97	3,024,290.65	2,969,337.58	(18,894.30)	(12,254.45)	66,943.15	3,005,131.98	6,029,422.63
Forsyth.....	0.96	19,337,113.19	(80,324.08)	(717,208.39)	18,539,580.72	19,337,113.19	(236,770.44)	(79,338.63)	(707,878.75)	18,313,125.37	36,852,706.09
Franklin.....	0.97	3,223,372.21	(13,389.50)	(87,454.17)	3,122,528.54	3,223,372.21	(16,700.11)	(13,320.07)	(86,909.01)	3,106,443.02	6,228,971.56
Gaston.....	1.03	11,476,457.98	(47,671.63)	374,355.87	11,803,142.22	11,476,457.98	(102,885.05)	(47,243.73)	371,326.74	11,697,655.94	23,500,798.16
Gates.....	0.95	674,947.96	(2,803.64)	(31,755.13)	640,389.19	674,947.96	(1,668.15)	(2,796.73)	(31,657.26)	638,825.82	1,279,215.01
Graham.....	0.98	465,764.69	(1,934.64)	(7,998.64)	455,831.41	465,764.69	(3,063.67)	(1,921.96)	(7,932.71)	452,846.35	908,677.76
Granville.....	1.03	3,174,176.68	(13,185.66)	103,540.87	3,264,531.89	3,174,176.68	(16,669.54)	(13,116.32)	103,087.54	3,247,478.36	6,512,010.25
Greene.....	0.95	1,206,161.47	(5,010.14)	(56,747.89)	1,144,403.44	1,206,161.47	(3,086.41)	(4,997.29)	(56,568.10)	1,141,509.67	2,285,913.11
Guilford.....	0.94	26,294,214.25	(109,224.82)	(1,498,942.18)	24,686,047.25	26,294,214.25	(340,637.93)	(107,808.11)	(1,478,780.84)	24,366,987.37	49,053,034.62
Halifax.....	1.01	3,168,453.75	(13,160.39)	40,245.87	3,195,539.23	3,168,453.75	(25,278.35)	(13,055.20)	40,015.40	3,170,135.60	6,365,674.83
Harnett.....	0.99	6,077,183.18	(25,244.37)	(43,842.13)	6,008,096.68	6,077,183.18	(31,979.45)	(25,111.40)	(43,437.88)	5,976,654.45	11,984,751.13
Haywood.....	1.02	3,260,826.81	(13,544.51)	73,892.74	3,321,175.04	3,260,826.81	(34,404.60)	(13,401.58)	73,205.80	3,286,226.43	6,607,401.47
Henderson.....	1.02	5,832,004.37	(24,225.44)	248,314.80	6,056,093.73	5,832,004.37	(57,376.44)	(23,987.10)	246,037.60	5,996,678.43	12,052,772.16

TABLE 58B. - 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	1,358,576.72	(5,642.91)	17,256.65	1,370,190.46	1,358,576.72	(10,574.40)	(5,598.85)	17,161.31	1,359,564.78	2,729,755.24
Hoke.....	0.97	2,452,013.01	(10,185.27)	(66,526.42)	2,375,301.32	2,452,013.01	(6,574.60)	(10,157.94)	(66,277.74)	2,369,002.73	4,744,304.05
Hyde.....	0.98	312,030.21	(1,296.02)	(5,358.66)	305,375.53	312,030.21	(2,982.52)	(1,283.75)	(5,298.55)	302,465.39	607,840.92
Iredell.....	0.99	8,575,665.11	(35,623.86)	(61,865.20)	8,478,176.05	8,575,665.11	(112,379.35)	(35,156.59)	(60,812.43)	8,367,316.74	16,845,492.79
Jackson.....	1.05	2,103,405.74	(8,737.11)	110,505.10	2,205,173.73	2,103,405.74	(23,572.98)	(8,639.37)	109,326.42	2,180,519.81	4,385,693.54
Johnston.....	1.00	8,965,922.52	(37,245.22)	24,606.60	8,953,283.90	8,965,922.52	(75,427.79)	(36,931.35)	24,654.10	8,878,217.48	17,831,501.38
Jones.....	0.90	590,165.48	(2,451.32)	(57,152.19)	530,561.97	590,165.48	(1,656.99)	(2,444.41)	(56,974.78)	529,089.30	1,059,651.27
Lee.....	0.96	3,219,083.52	(13,371.68)	(119,395.03)	3,086,316.81	3,219,083.52	(33,968.60)	(13,230.26)	(118,043.66)	3,053,841.00	6,140,157.81
Lenoir.....	0.88	3,301,105.30	(13,711.16)	(385,430.79)	2,901,963.35	3,301,105.30	(29,414.44)	(13,589.06)	(381,901.97)	2,876,199.83	5,778,163.18
Lincoln.....	0.97	4,155,118.54	(17,259.88)	(112,733.63)	4,025,125.03	4,155,118.54	(32,567.04)	(17,124.29)	(111,731.65)	3,993,695.56	8,018,820.59
Macon.....	0.98	1,920,630.88	(7,977.97)	(32,982.79)	1,879,670.12	1,920,630.88	(25,229.91)	(7,873.38)	(32,495.20)	1,855,032.39	3,734,702.51
Madison.....	0.96	1,172,371.34	(4,869.62)	(43,483.41)	1,124,018.31	1,172,371.34	(4,989.44)	(4,848.85)	(43,264.71)	1,119,268.34	2,243,286.65
Martin.....	1.03	1,370,664.70	(5,692.88)	44,709.19	1,409,681.01	1,370,664.70	(12,533.96)	(5,640.81)	44,339.69	1,396,829.62	2,806,510.63
McDowell.....	1.09	2,518,532.32	(10,461.34)	232,636.97	2,740,707.95	2,518,532.32	(17,329.99)	(10,389.30)	231,108.14	2,721,921.17	5,462,629.12
Mecklenburg..	0.89	49,170,523.69	(204,262.34)	(5,251,336.29)	43,714,925.06	49,170,523.69	(773,302.88)	(201,046.64)	(5,167,365.90)	43,028,808.27	86,743,733.33
Mitchell.....	0.95	912,330.22	(3,789.50)	(42,923.86)	865,616.86	912,330.22	(8,696.78)	(3,753.37)	(42,488.57)	857,391.50	1,723,008.36
Montgomery..	0.97	1,577,960.56	(6,554.32)	(42,812.67)	1,528,593.57	1,577,960.56	(8,333.71)	(6,519.66)	(42,541.34)	1,520,565.85	3,049,159.42
Moore.....	1.11	4,792,439.53	(19,907.19)	538,129.47	5,310,661.81	4,792,439.53	(54,356.43)	(19,681.23)	532,161.94	5,250,563.81	10,561,225.62
Nash.....	0.93	5,311,988.78	(22,064.50)	(355,719.46)	4,934,204.82	5,311,988.78	(57,974.74)	(21,823.11)	(351,686.04)	4,880,504.89	9,814,709.71
New Hanover..	1.07	10,832,053.90	(44,996.53)	784,820.80	11,571,878.17	10,832,053.90	(186,217.15)	(44,222.96)	771,633.22	11,373,247.01	22,945,125.18
Northampton.	1.00	1,216,663.46	(5,053.35)	3,337.77	1,214,947.88	1,216,663.46	(3,611.38)	(5,038.29)	3,362.92	1,211,376.71	2,426,324.59
Onslow.....	1.04	9,638,776.44	(40,041.74)	410,405.00	10,009,139.70	9,638,776.44	(99,107.90)	(39,628.91)	406,457.50	9,906,497.13	19,915,636.83
Orange.....	1.15	7,264,816.80	(30,177.93)	1,105,132.53	8,339,771.40	7,264,816.80	(63,154.92)	(29,914.40)	1,095,731.75	8,267,479.23	16,607,250.63
Pamlico.....	0.99	741,621.69	(3,080.32)	(5,350.82)	733,190.55	741,621.69	(3,996.14)	(3,063.72)	(5,300.66)	729,261.17	1,462,451.72
Pasquotank...	1.00	2,333,488.70	(9,693.11)	6,403.48	2,330,199.07	2,333,488.70	(24,785.40)	(9,589.91)	6,401.65	2,305,515.04	4,635,714.11
Pender.....	0.99	2,875,275.73	(11,944.06)	(20,742.41)	2,842,589.26	2,875,275.73	(15,905.68)	(11,878.07)	(20,545.87)	2,826,946.11	5,669,535.37
Perquimans...	1.06	726,209.99	(3,016.61)	45,384.44	768,577.82	726,209.99	(2,857.73)	(3,004.71)	45,226.60	765,574.15	1,534,151.97
Person.....	1.00	2,152,412.78	(8,940.45)	5,905.77	2,149,378.10	2,152,412.78	(17,056.35)	(8,869.45)	5,920.43	2,132,407.41	4,281,785.51
Pitt.....	1.07	8,662,001.31	(35,982.76)	627,593.86	9,253,612.41	8,662,001.31	(100,076.13)	(35,566.18)	620,588.10	9,146,947.10	18,400,559.51
Polk.....	1.00	1,089,614.79	(4,525.82)	2,989.52	1,088,078.49	1,089,614.79	(5,655.15)	(4,502.33)	3,005.25	1,082,462.56	2,170,541.05
Randolph.....	0.99	7,972,031.10	(33,113.43)	(57,515.48)	7,881,402.19	7,972,031.10	(51,993.44)	(32,896.86)	(56,912.25)	7,830,228.55	15,711,630.74
Richmond.....	1.09	2,670,483.85	(11,092.14)	246,672.14	2,906,063.85	2,670,483.85	(19,392.41)	(11,011.42)	244,957.36	2,885,037.38	5,791,101.23
Robeson.....	1.04	7,402,756.29	(30,748.55)	315,191.56	7,687,199.30	7,402,756.29	(52,211.73)	(30,531.29)	313,180.19	7,633,193.46	15,320,392.76
Rockingham..	1.01	5,244,583.52	(21,783.90)	66,617.20	5,289,416.82	5,244,583.52	(37,559.84)	(21,627.65)	66,290.30	5,251,686.33	10,541,103.15
Rowan.....	0.92	7,797,505.30	(32,389.33)	(599,813.06)	7,165,302.91	7,797,505.30	(56,622.56)	(32,153.79)	(595,235.05)	7,113,493.90	14,278,796.81
Rutherford....	0.98	3,601,777.50	(14,960.25)	(61,854.53)	3,524,962.72	3,601,777.50	(29,531.92)	(14,837.32)	(61,244.28)	3,496,163.98	7,021,126.70
Sampson.....	0.96	3,688,869.63	(15,322.54)	(136,820.22)	3,536,726.87	3,688,869.63	(21,400.13)	(15,233.28)	(135,920.88)	3,516,315.34	7,053,042.21
Scotland.....	0.98	2,108,172.82	(8,756.45)	(36,204.37)	2,063,212.00	2,108,172.82	(17,047.73)	(8,685.46)	(35,851.34)	2,046,588.29	4,109,800.29
Stanly.....	0.99	3,384,510.82	(14,058.01)	(24,418.50)	3,346,034.31	3,384,510.82	(27,579.51)	(13,943.34)	(24,122.73)	3,318,865.24	6,664,899.55
Stokes.....	1.01	2,647,015.31	(10,994.65)	33,622.66	2,669,643.32	2,647,015.31	(10,332.34)	(10,951.55)	33,567.50	2,659,298.92	5,328,942.24
Surry.....	1.05	4,184,302.58	(17,380.15)	219,826.70	4,386,749.13	4,184,302.58	(42,458.38)	(17,203.20)	217,715.57	4,342,356.57	8,729,105.70
Swain.....	1.02	794,936.52	(3,301.84)	18,013.68	809,648.36	794,936.52	(6,538.78)	(3,274.74)	17,888.23	803,011.23	1,612,659.59
Transylvania.	1.10	1,757,451.94	(7,300.08)	179,837.56	1,929,989.42	1,757,451.94	(16,900.44)	(7,229.95)	178,158.21	1,911,479.76	3,841,469.18
Tyrrell.....	0.99	245,144.19	(1,018.26)	(1,768.63)	242,357.30	245,144.19	(970.56)	(1,014.25)	(1,754.58)	241,404.80	483,762.10
Union.....	1.01	10,372,165.51	(43,089.56)	131,761.22	10,460,837.17	10,372,165.51	(84,753.01)	(42,737.08)	130,977.77	10,375,653.19	20,836,490.36

TABLE 58B. - 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	2,495,568.32	(10,365.41)	106,254.74	2,591,457.65	2,495,568.32	(23,301.60)	(10,268.42)	105,333.95	2,567,332.25	5,158,789.90
Wake.....	0.96	47,384,825.78	(196,849.85)	(1,757,458.38)	45,430,517.55	47,384,825.78	(679,705.82)	(194,024.62)	(1,730,918.16)	44,780,177.18	90,210,694.73
Warren.....	0.97	1,139,959.80	(4,734.93)	(30,929.15)	1,104,295.72	1,139,959.80	(4,059.58)	(4,718.07)	(30,786.20)	1,100,395.95	2,204,691.67
Washington....	1.04	756,898.13	(3,143.77)	32,226.70	785,981.06	756,898.13	(4,707.44)	(3,124.17)	32,047.99	781,114.51	1,567,095.57
Watauga.....	1.06	2,549,660.14	(10,591.27)	159,341.17	2,698,410.04	2,549,660.14	(42,675.92)	(10,414.38)	156,745.80	2,653,315.64	5,351,725.68
Wayne.....	0.96	6,590,796.11	(27,375.92)	(244,453.43)	6,318,966.76	6,590,796.11	(57,566.31)	(27,135.67)	(242,129.97)	6,263,964.16	12,582,930.92
Wilkes.....	1.02	3,842,244.99	(15,959.43)	87,067.91	3,913,353.47	3,842,244.99	(28,501.81)	(15,840.99)	86,531.84	3,884,434.03	7,797,787.50
Wilson.....	0.98	4,458,030.83	(18,517.35)	(76,558.25)	4,362,955.23	4,458,030.83	(47,790.71)	(18,318.79)	(75,610.54)	4,316,310.79	8,679,266.02
Yadkin.....	1.00	2,165,343.28	(8,994.07)	5,941.06	2,162,290.27	2,165,343.28	(11,808.68)	(8,944.92)	5,970.72	2,150,560.40	4,312,850.67
Yancey	1.01	1,060,238.53	(4,403.97)	13,467.52	1,069,302.08	1,060,238.53	(6,901.48)	(4,375.27)	13,410.18	1,062,371.96	2,131,674.04
Totals.....	-	517,667,019.66	(2,150,346.87)	-	515,516,672.79	517,667,019.66	(5,684,948.00)	(2,126,707.16)	-	509,855,364.50	1,025,372,037.29

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 2008-09 due to the lag in the collection/distribution cycle.

TABLE 59B. ARTICLE 44 THIRD ONE-HALF CENT (1/2c) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2008-2009

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.....	1,281,965.36	3,613,742.20	4,895,707.56	(20,180.68)	1.02	29,000.92	4,904,527.80
Alexander.....	329,548.82	324,782.17	654,330.99	(2,679.58)	1.00	890.50	652,541.91
Alleghany.....	99,765.95	154,149.03	253,914.98	(1,040.15)	1.04	4,244.13	257,118.96
Anson.....	228,485.48	286,040.84	514,526.32	(2,110.11)	1.00	617.29	513,033.50
Ashe.....	233,846.15	536,768.27	770,614.42	(3,166.97)	0.97	(6,355.24)	761,092.21
Avery.....	164,613.92	495,097.16	659,711.08	(2,707.64)	1.12	20,118.86	677,122.30
Beaufort.....	416,065.66	1,061,869.25	1,477,934.91	(6,077.31)	1.06	25,987.32	1,497,844.92
Bertie.....	178,467.50	162,687.77	341,155.27	(1,393.64)	0.97	(4,850.01)	334,911.62
Bladen.....	293,966.86	421,805.19	715,772.05	(2,938.47)	1.04	12,505.34	725,338.92
Brunswick.....	884,999.70	2,799,946.40	3,684,946.10	(15,154.13)	1.17	152,236.56	3,822,028.53
Buncombe.....	2,022,996.40	7,627,319.49	9,650,315.89	(39,735.64)	1.06	126,358.00	9,736,938.25
Burke.....	797,924.20	1,175,142.91	1,973,067.11	(8,097.25)	1.02	18,049.84	1,983,019.70
Cabarrus.....	1,463,492.23	4,750,371.56	6,213,863.79	(25,600.47)	1.05	76,836.72	6,265,100.04
Caldwell.....	715,437.54	1,277,002.69	1,992,440.23	(8,185.71)	1.02	16,184.05	2,000,438.57
Camden.....	85,217.15	123,942.55	209,159.70	(858.75)	0.92	(6,559.56)	201,741.39
Carteret.....	571,326.53	2,104,149.45	2,675,475.98	(11,003.54)	1.14	81,206.81	2,745,679.25
Caswell.....	211,981.43	118,756.42	330,737.85	(1,348.97)	0.95	(9,983.64)	319,405.24
Catawba.....	1,377,196.82	4,221,786.36	5,598,983.18	(23,091.46)	0.99	(9,994.71)	5,565,897.01
Chatham.....	529,682.82	888,790.70	1,418,473.52	(5,819.67)	1.02	11,982.62	1,424,636.47
Cherokee.....	243,118.34	666,090.31	909,208.65	(3,743.18)	0.98	(4,185.85)	901,279.62
Chowan.....	132,179.72	209,320.17	341,499.89	(1,402.75)	1.09	12,205.33	352,302.47
Clay.....	92,631.38	156,684.24	249,315.62	(1,021.69)	0.96	(3,439.97)	244,853.96
Cleveland.....	874,722.07	1,529,766.51	2,404,488.58	(9,891.49)	1.01	11,075.40	2,405,672.49
Columbus.....	491,502.91	773,318.06	1,264,820.97	(5,193.08)	0.81	(91,681.38)	1,167,946.51
Craven.....	866,989.69	2,205,600.93	3,072,590.62	(12,663.25)	1.04	36,882.54	3,096,809.91
Cumberland.....	2,809,281.22	7,804,453.05	10,613,734.27	(43,795.98)	0.98	(48,366.30)	10,521,571.99
Currituck.....	213,404.68	842,125.95	1,055,530.63	(4,296.51)	0.94	(12,176.02)	1,039,058.10
Dare.....	310,026.17	2,873,482.46	3,183,508.63	(13,054.32)	1.49	152,138.04	3,322,592.35
Davidson.....	1,407,358.18	2,218,766.14	3,626,124.32	(14,884.09)	0.98	(24,231.00)	3,587,009.23
Davie.....	363,086.37	604,142.02	967,228.39	(3,973.22)	0.93	(24,332.41)	938,922.76
Duplin.....	477,946.55	660,239.13	1,138,185.68	(4,667.94)	1.02	10,811.87	1,144,329.61
Durham.....	2,276,295.16	8,513,909.70	10,790,204.86	(44,494.43)	1.14	323,550.31	11,069,260.74
Edgecombe.....	469,270.65	710,391.46	1,179,662.11	(4,833.37)	1.02	10,615.06	1,185,443.80
Forsyth.....	3,035,891.68	8,631,814.20	11,667,705.88	(48,091.88)	0.96	(112,741.27)	11,506,872.73
Franklin.....	506,056.97	632,498.29	1,138,555.26	(4,662.83)	0.97	(13,752.82)	1,120,139.61
Gaston.....	1,802,289.21	4,000,305.53	5,802,594.74	(23,864.79)	1.03	58,721.66	5,837,451.61
Gates.....	105,999.44	63,534.50	169,533.94	(689.63)	0.95	(4,992.13)	163,852.18
Graham.....	73,336.32	117,988.14	191,324.46	(782.28)	0.98	(1,262.67)	189,279.51
Granville.....	497,176.05	636,029.67	1,133,205.72	(4,644.42)	1.03	16,199.19	1,144,760.49
Greene.....	189,609.98	114,001.09	303,611.07	(1,236.40)	0.95	(8,929.90)	293,444.77
Guilford.....	4,124,151.98	12,985,020.55	17,109,172.53	(70,493.39)	0.94	(235,304.64)	16,803,374.50
Halifax.....	499,696.65	989,534.59	1,489,231.24	(6,123.55)	1.01	6,326.76	1,489,434.45
Harnett.....	953,040.55	1,189,991.11	2,143,031.66	(8,771.40)	0.99	(6,915.95)	2,127,344.31
Haywood.....	513,228.52	1,284,610.18	1,797,838.70	(7,405.38)	1.02	11,609.96	1,802,043.28
Henderson.....	915,649.64	2,311,889.05	3,227,538.69	(13,264.06)	1.02	38,953.08	3,253,227.71

TABLE 59B. - 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.....	214,325.22	413,005.46	627,330.68	(2,581.98)	1.01	2,713.60	627,462.30
Hoke.....	385,183.47	243,095.49	628,278.96	(2,560.14)	0.97	(10,467.96)	615,250.86
Hyde.....	49,274.59	115,996.28	165,270.87	(673.32)	0.98	(848.41)	163,749.14
Iredell.....	1,342,807.04	4,359,210.15	5,702,017.19	(23,509.82)	0.99	(9,743.86)	5,668,763.51
Jackson.....	330,623.78	946,790.44	1,277,414.22	(5,250.84)	1.05	17,358.04	1,289,521.42
Johnston.....	1,403,447.87	2,945,068.18	4,348,516.05	(17,885.87)	1.00	3,794.15	4,334,424.33
Jones.....	93,002.66	67,730.19	160,732.85	(657.72)	0.90	(9,011.51)	151,063.62
Lee.....	505,458.52	1,358,311.27	1,863,769.79	(7,681.63)	0.96	(18,770.80)	1,837,317.36
Lenoir.....	521,053.56	1,036,837.54	1,557,891.10	(6,385.37)	0.88	(60,866.94)	1,490,638.79
Lincoln.....	652,332.69	1,288,711.45	1,941,044.14	(7,988.44)	0.97	(17,728.09)	1,915,327.61
Macon.....	301,745.13	1,000,596.47	1,302,341.60	(5,356.33)	0.98	(5,195.12)	1,291,790.15
Madison.....	184,673.08	192,625.15	377,298.23	(1,544.44)	0.96	(6,858.19)	368,895.60
Martin.....	216,793.23	481,716.27	698,509.50	(2,870.52)	1.03	7,063.08	702,702.06
McDowell.....	396,155.99	669,624.54	1,065,780.53	(4,373.77)	1.09	36,580.84	1,097,987.60
Mecklenburg.....	7,688,593.85	29,275,977.52	36,964,571.37	(152,526.64)	0.89	(821,549.12)	35,990,495.61
Mitchell.....	143,690.72	346,719.11	490,409.83	(2,018.12)	0.95	(6,767.35)	481,624.36
Montgomery.....	248,517.36	308,929.25	557,446.61	(2,282.09)	0.97	(6,754.01)	548,410.51
Moore.....	752,487.82	2,128,366.09	2,880,853.91	(11,858.31)	1.11	84,473.80	2,953,469.40
Nash.....	835,911.65	2,237,817.22	3,073,728.87	(12,671.46)	0.93	(56,019.32)	3,005,038.09
New Hanover.....	1,697,352.75	7,265,646.20	8,962,998.95	(36,963.13)	1.07	122,924.11	9,048,959.93
Northampton.....	192,195.82	138,301.86	330,497.68	(1,350.28)	1.00	519.13	329,666.53
Onslow.....	1,505,555.47	3,849,885.05	5,355,440.52	(22,071.50)	1.04	64,050.55	5,397,419.57
Orange.....	1,138,891.52	2,156,266.09	3,295,157.61	(13,599.84)	1.15	173,223.77	3,454,781.54
Pamlico.....	117,111.60	156,086.07	273,197.67	(1,118.30)	0.99	(850.07)	271,229.30
Pasquotank.....	366,186.49	902,466.66	1,268,653.15	(5,224.99)	1.00	989.73	1,264,417.89
Pender.....	450,274.27	621,331.21	1,071,605.48	(4,388.35)	0.99	(3,267.35)	1,063,949.78
Perquimans.....	113,974.50	107,185.45	221,159.95	(904.06)	1.06	7,118.95	227,374.84
Person.....	338,858.61	660,199.33	999,057.94	(4,109.86)	1.00	915.57	995,863.65
Pitt.....	1,355,787.55	3,777,661.83	5,133,449.38	(21,170.11)	1.07	98,187.98	5,210,467.25
Polk.....	171,764.83	221,041.82	392,806.65	(1,608.28)	1.00	464.04	391,662.41
Randolph.....	1,254,845.23	2,036,662.23	3,291,507.46	(13,525.28)	0.99	(9,107.30)	3,268,874.88
Richmond.....	420,856.90	747,828.39	1,168,685.29	(4,802.03)	1.09	38,861.49	1,202,744.75
Robeson.....	1,165,894.91	2,008,013.91	3,173,908.82	(13,034.91)	1.04	49,597.92	3,210,471.83
Rockingham.....	826,735.86	1,479,217.31	2,305,953.17	(9,473.37)	1.01	10,467.56	2,306,947.36
Rowan.....	1,225,516.62	2,110,727.18	3,336,243.80	(13,696.16)	0.92	(94,334.39)	3,228,213.25
Rutherford.....	567,976.14	1,132,950.57	1,700,926.71	(6,993.19)	0.98	(9,779.34)	1,684,154.18
Sampson.....	580,520.12	830,195.54	1,410,715.66	(5,796.57)	0.96	(21,558.64)	1,383,360.45
Scotland.....	332,471.90	641,977.15	974,449.05	(4,005.53)	0.98	(5,724.46)	964,719.06
Stanly.....	533,276.18	1,047,252.01	1,580,528.19	(6,491.49)	0.99	(3,870.49)	1,570,166.21
Stokes.....	417,241.57	402,745.22	819,986.79	(3,358.03)	1.01	5,282.83	821,911.59
Surry.....	659,091.81	1,657,927.32	2,317,019.13	(9,551.82)	1.05	34,602.53	2,342,069.84
Swain.....	125,345.96	257,426.06	382,772.02	(1,569.50)	1.02	2,835.43	384,037.95
Transylvania.....	276,281.78	651,749.46	928,031.24	(3,813.02)	1.10	28,263.44	952,481.66
Tyrrell.....	38,546.94	33,200.59	71,747.53	(292.23)	0.99	(279.75)	71,175.55
Union.....	1,617,557.79	3,262,874.95	4,880,432.74	(20,074.02)	1.01	20,484.95	4,880,843.67

TABLE 59B. - 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.....	393,801.73	908,492.95	1,302,294.68	(5,362.03)	1.04	16,752.37	1,313,685.02
Wake.....	7,396,778.15	25,915,820.08	33,312,598.23	(137,278.55)	0.96	(274,676.59)	32,900,643.09
Warren.....	179,715.81	150,939.28	330,655.09	(1,349.86)	0.97	(4,884.24)	324,420.99
Washington.....	119,510.14	185,577.20	305,087.34	(1,253.64)	1.04	5,083.97	308,917.67
Watauga.....	399,656.87	1,654,396.17	2,054,053.04	(8,450.26)	1.06	24,963.08	2,070,565.86
Wayne.....	1,038,082.23	2,237,521.06	3,275,603.29	(13,508.14)	0.96	(38,551.23)	3,223,543.92
Wilkes.....	605,032.46	1,081,887.17	1,686,919.63	(6,925.29)	1.02	13,686.62	1,693,680.96
Wilson.....	701,663.78	1,822,245.84	2,523,909.62	(10,378.20)	0.98	(12,080.81)	2,501,450.61
Yadkin.....	341,144.71	456,181.43	797,326.14	(3,268.66)	1.00	921.68	794,979.16
Yancey	166,754.98	273,134.74	439,889.72	(1,804.66)	1.01	2,111.44	440,196.50
Totals.....	81,229,252.81	217,129,800.89	298,359,053.70	(1,228,377.40)	-	-	297,130,676.30

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.]

*The 2007 General Assembly enacted legislation directing the State to assume the nonfederal, nonadministrative Medicaid funding responsibility for county governments; in exchange, the State would assume the local option sales tax authorized under Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax. The 1/2¢ sales and use tax rate exchange was to be accomplished with a 2-phase incremental repeal of the levy of the local tax and concurrent assumption of the levy by the State. The first phase of the rate exchange was effective for transactions on or after **October 1, 2008**; the local option sales and use tax rate declined by 1/4¢ while the general State rate increased by 1/4¢. The legislation specified that the remaining 1/4¢ local option tax would be solely allocated on a point-of-sale (origin) basis. Amounts shown in *Tax allocation per capita* column reflect collections received by the Department during the four-month period, July through October 2008 (prior to phase one repeal of the first 1/4¢ local option tax).

These amounts do not agree with the actual receipts of the local governments in fiscal year 2008-09 due to the lag in the collection/distribution cycle.

TABLE 60A. ARTICLE 43 LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

Fiscal year	Net collections [1/2¢ tax] [\$]
1998-99.....	8,690,365.00
1999-00.....	53,387,218.96
2000-01.....	55,195,321.40
2001-02.....	51,397,105.31
2002-03.....	50,526,692.04
2003-04.....	54,363,274.37
2004-05.....	59,496,619.96
2005-06.....	66,021,153.84
2006-07.....	70,804,894.07
2007-08.....	71,521,392.04
2008-09.....	61,743,347.23

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 60B. ARTICLE 45 LOCAL GOVERNMENT SALES AND USE TAX FOR BEACH NOURISHMENT

Fiscal year	Net collections [1¢ tax] [\$]
2005-06.....	2,853,417.21
2006-07.....	1,860,797.33
2007-08.....	219,195.71
2008-09.....	107,427.46

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 60C. ARTICLE 46 ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY

County	Fiscal year 2007-08			Fiscal year 2008-09		
	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander....	54,135.51	218.16	53,917.35	383,746.77	1,597.01	382,149.76
Catawba.....	717,955.15	2,893.36	715,061.79	4,915,874.57	20,456.87	4,895,417.70
Cumberland....	-	-	-	6,523,983.26	27,577.54	6,496,405.72
Haywood.....	-	-	-	1,026,502.28	4,333.36	1,022,168.92
Martin.....	70,492.08	284.09	70,207.99	567,426.65	2,359.89	565,066.76
Pitt.....	648,073.42	2,611.74	645,461.68	4,673,118.34	19,442.67	4,653,675.67
Sampson.....	134,105.27	540.44	133,564.83	971,695.06	4,047.62	967,647.44
Surry.....	262,835.52	1,059.23	261,776.29	1,947,228.53	8,110.63	1,939,117.90
Totals.....	1,887,596.95	7,607.02	1,879,989.93	21,009,575.46	87,925.59	20,921,649.87

One-Quarter Cent (1/4¢) County Sales and Use Tax Act:

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, G.S. 105-535 through G.S. 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, 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. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, 42, and 44, the amounts allocated to counties are not divided between a county and its municipalities. In accordance with legislative provisions, six counties adopted resolutions to levy the additional 1/4% sales and use tax effective April 1, 2008. Two additional counties authorized the levy effective October 1, 2008.

PART V. OTHER LOCAL GOVERNMENT TAXES AND REVENUES

TABLE 61. 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 [\$]		
1993-94...	2,130,274,181	10,349,044	19,572,856	740,206,568	78,841,075 a	2,979,243,724	780,346,043	43,674,739	300,347,699	161,244,291 a	1,285,612,772	98,366,683	4,363,223,179
1994-95...	2,305,623,266	68,437,849	20,576,251	815,452,168	86,428,063 a	3,296,517,597	848,314,079	50,084,399	325,767,425	160,226,082 a	1,384,391,985	114,030,080	4,794,939,662
1995-96...	2,392,106,387	76,866,247	22,899,557	875,853,330	20,355,458 b	3,388,080,979	883,712,276	58,924,838	356,085,553	150,284,675 b	1,449,007,342	120,544,405	4,957,632,726
1996-97...	2,498,859,842	85,067,925	25,966,185	933,026,993	21,109,509	3,564,030,454	984,354,915	62,722,215	381,966,115	163,146,820	1,592,190,065	137,338,605	5,293,559,124
1997-98...	2,685,002,448	93,260,309	30,311,638	975,311,298	20,930,461	3,804,816,154	1,066,216,638	67,553,001	414,839,977	166,706,322	1,715,315,938	148,548,852	5,668,680,944
1998-99...	2,856,825,130	103,851,778	34,787,017	1,055,016,377	19,450,697	4,069,930,999	1,136,153,802	73,339,430	450,280,907	176,342,759	1,836,116,898	157,015,030	6,063,062,928
1999-00...	3,147,434,098	115,254,628	35,951,673	1,097,105,681	17,531,252	4,413,277,332	1,224,773,823	81,934,669	478,304,748	194,134,804	1,979,148,044	166,556,623	6,558,981,998
2000-01...	3,377,402,521	124,536,718	35,350,847	1,163,889,269	18,362,401	4,719,541,755	1,318,265,598	81,536,019	505,068,725	210,443,448	2,115,313,790	181,650,186	7,016,505,731
2001-02...	3,725,354,797	130,021,915	37,311,800	1,136,992,581	19,637,029 c	5,049,318,122	1,415,585,819	96,543,955	485,077,618	204,408,373 c	2,201,615,764	217,381,995	7,468,315,881
2002-03...	3,911,185,715	138,687,645	41,595,069	1,210,049,442	19,980,190	5,321,498,061	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,882,334,068
2003-04...	4,079,664,638	151,820,703	46,120,495	1,518,120,637 d	20,819,367	5,816,545,840	1,541,567,914	108,773,951	631,533,355 d	223,756,410	2,505,631,630	243,813,926	8,565,991,396
2004-05...	4,326,784,544	162,625,935	63,984,129	1,612,307,051 d	22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290 d	231,410,684	2,674,429,245	261,001,236	9,123,371,727
2005-06...	4,669,143,970	179,950,496	79,304,317	1,706,015,878 d	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176 d	236,148,026	2,822,727,559	273,731,036	9,753,519,321
2006-07...	4,991,684,716	193,017,164	76,401,505	1,852,504,194 d	28,381,533 e,f	7,141,989,112	1,920,777,846	141,535,918	765,547,392 d	265,296,659 f	3,093,157,815	276,566,962	10,511,713,890
2007-08...	5,411,708,047	191,128,921	61,841,197	1,905,780,410 d	48,134,729 e,f	7,618,593,305	2,061,464,949	108,438,543	800,101,679 d	324,481,915 f	3,294,487,086	300,931,085	11,214,011,475

Detail may not add to totals due to rounding. Refer to *Tables 63, 65, and 76* for details of county levies and to *Tables 63, 66, and 77* 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 (1/2¢) 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. The **2007 General Assembly** enacted Article 46 (One-Quarter Cent (1/4¢) County Sales and Use Tax) authorizing counties to impose additional 1/4% local sales and use taxes. In accordance with legislative provisions, six (6) counties adopted resolutions to levy the additional 1/4% sales and use tax effective April 1, 2008.

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

c 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 the \$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.

d Amount shown excludes the following hold harmless distributions made pursuant to G.S. 105-521 and G.S. 105-523:

2003-04 - counties, \$20,730,041; municipalities, \$18,102,442.	2006-07 - counties, \$ 4,021,523; municipalities, \$10,070,276.
2004-05 - counties, \$14,855,944; municipalities, \$14,157,460.	2007-08 - counties, \$ 4,406,864; municipalities, \$ 8,047,673;
2005-06 - counties, \$ 9,188,605; municipalities, \$11,211,914.	counties, \$17,132,008 Medicaid hold harmless.

e 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.

f 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. 105-164.441 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 61.1 Components of County Tax Levies

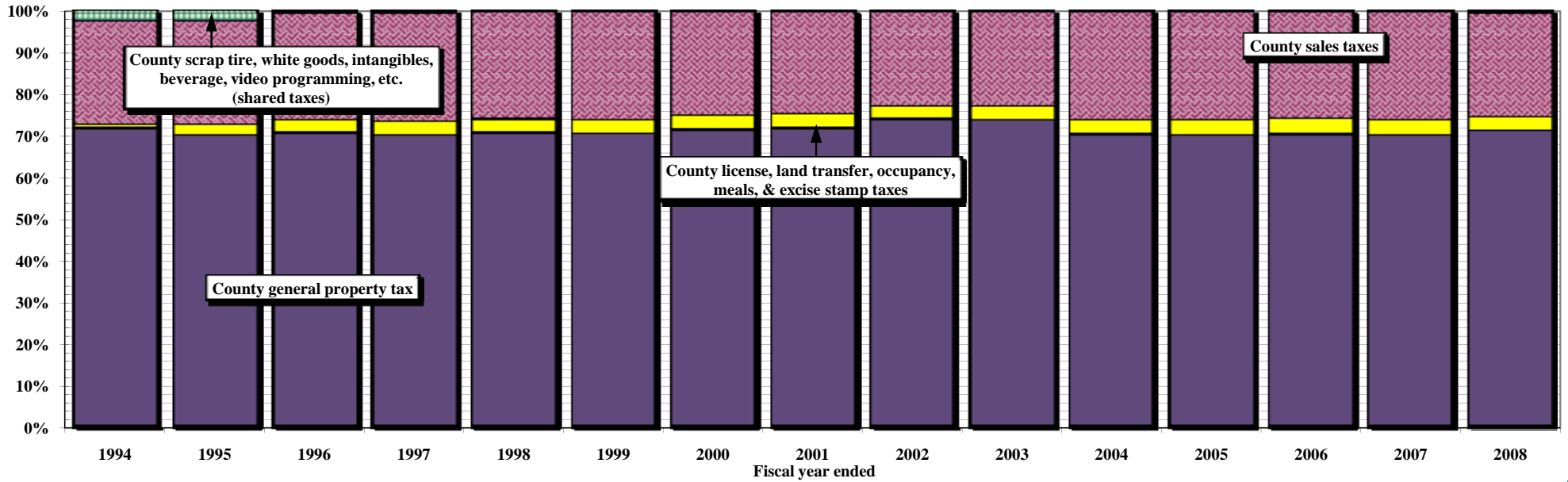


Figure 61.2 Components of Municipal Tax Levies

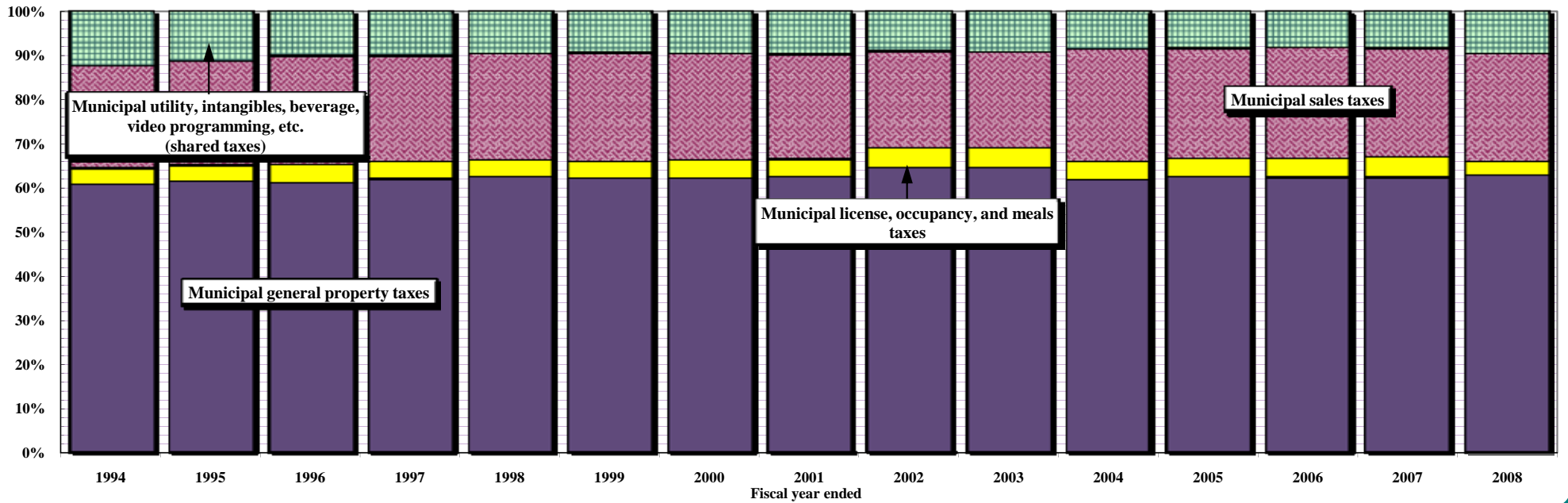


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

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 [\$]		
1993-94.....	2,900,402,649	78,841,075	163,519,100	3,142,762,824	1,124,368,481	253,425,634	74,592,945	1,452,387,060	98,366,683	4,693,516,567
1994-95.....	3,210,089,534	86,428,063	164,104,232	3,460,621,829	1,224,165,903	260,000,616	74,007,813	1,558,174,332	114,030,080	5,132,826,241
1995-96.....	3,367,725,521	20,355,458	232,420,321	3,620,501,300	1,298,722,667	255,210,391	101,023,652	1,654,956,710	120,544,405	5,396,002,414
1996-97.....	3,542,920,945	21,109,509	232,331,440	3,796,361,894	1,429,043,245	273,584,549	101,112,544	1,803,740,338	137,338,605	5,737,440,837
1997-98.....	3,783,885,693	20,930,461	232,710,565	4,037,526,720	1,548,609,616	283,024,353	103,480,305	1,935,114,274	148,548,852	6,121,189,845
1998-99.....	4,050,480,302	19,450,697	232,373,022	4,302,304,021	1,659,774,139	299,610,929	103,808,487	2,063,193,555	157,015,030	6,522,512,606
1999-00.....	4,395,746,080	17,531,252	230,052,765	4,643,330,097	1,785,013,240	319,801,895	103,391,217	2,208,206,352	166,556,623	7,018,093,073
2000-01.....	4,701,179,354	18,362,401	166,576,739	4,886,118,494	1,904,870,342	343,625,267	71,780,200	2,320,275,809	181,650,186	7,388,044,489
2001-02.....	5,029,681,093	9,496,003	224,574,490	5,263,751,586	1,997,207,392	242,059,024	100,978,740	2,340,245,156	217,381,995	7,821,378,737
2002-03.....	5,301,517,871	19,980,190	-	5,321,498,061	2,109,307,984	352,441,742	-	2,461,749,726	229,320,412	8,012,568,199
2003-04.....	5,795,726,473	20,819,367	20,730,041	5,837,275,881	2,281,875,220	344,482,451	18,102,442	2,644,460,113	243,813,926	8,725,549,920
2004-05.....	6,165,701,659	22,239,587	14,855,944	6,202,797,190	2,443,018,561	366,716,223	14,157,460	2,823,892,244	261,001,236	9,287,690,670
2005-06.....	6,634,414,661	22,646,065	9,188,605	6,666,249,331	2,586,579,533	372,998,794	11,211,914	2,970,790,241	273,731,036	9,910,770,608
2006-07.....	7,113,607,579	28,381,533	4,021,523	7,146,010,635	2,827,861,156	403,267,060	10,070,276	3,241,198,492	276,566,962	10,663,776,089
2007-08.....	7,570,458,575	48,134,729	21,538,871	7,640,132,175	2,970,005,171	482,189,695	8,047,673	3,460,242,539	300,931,085	11,401,305,799

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. Beginning in 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. 105-164.44f 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 (G.S. 105-521):**

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 scheduled to sunset in 2012. Beginning with 2003-04, amounts shown include county and municipal receipts of the hold harmless distribution.

****Chapter 323 of the 2007 Session Laws-Hold Harmless (G.S. 105-523):**

Effective **October 1, 2007**, the State began assuming Medicaid responsibilities for the counties in exchange for takeover of the 1/2% local sales tax rate (repeal of Article 44). For 2007-08 (the first year of the phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties. The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. The total amount of hold harmless payments to counties in 2007-08 resulting from this legislation was \$17,132,008.

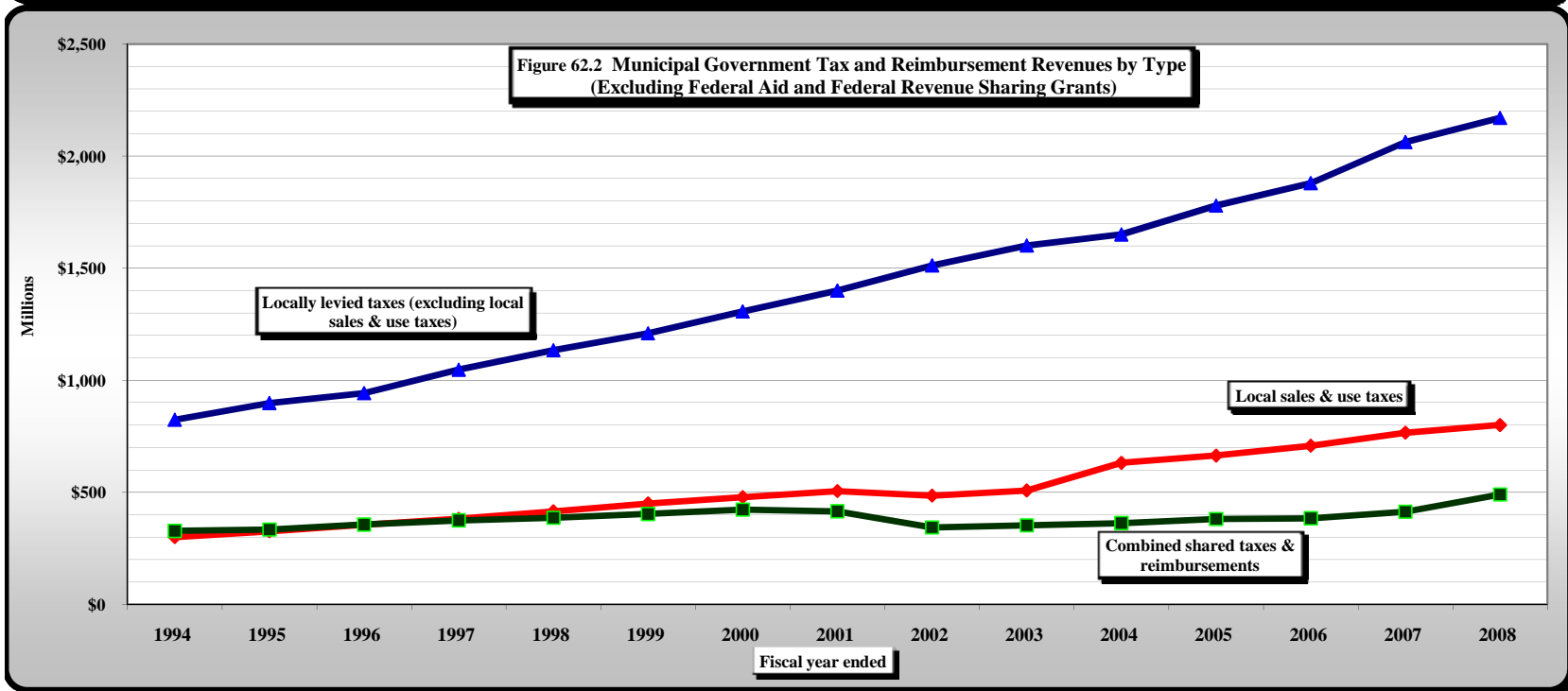
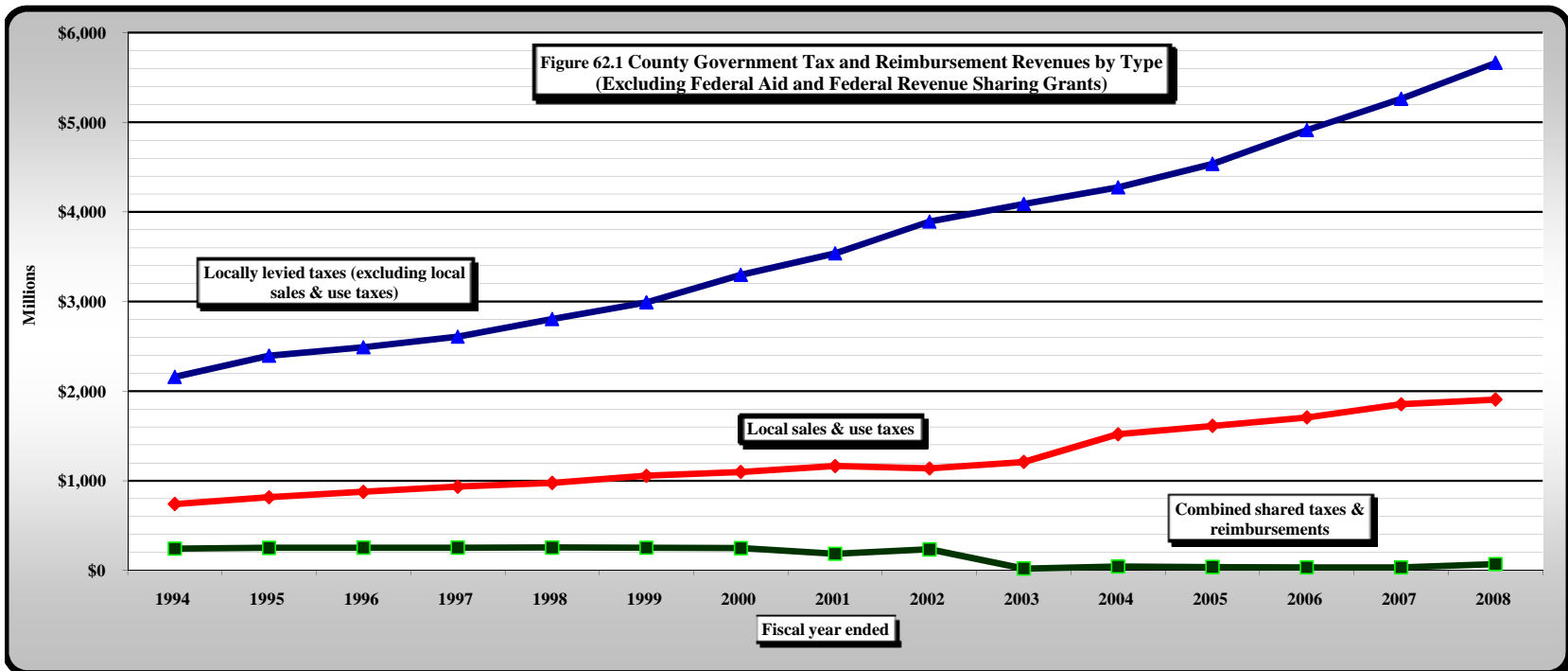


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares								Municipal shares							Combined county/municipal shares of state levies c [\$]
	Intangibles tax a,b [\$]	White goods disposal tax [\$]	Scrap tire disposal tax [\$]	Beer and wine excise taxes a,c [\$]	Utility franchise/piped natural gas excise taxes e [\$]	Telecommunications tax e [\$]	Telecommunications and video programming taxes f [\$]	Total county shares [\$]	Intangibles tax a,b [\$]	Beer and wine excise taxes a,c [\$]	Utility franchise/piped natural gas excise taxes a,c [\$]	Telecommunications tax d [\$]	Telecommunications and video programming taxes f [\$]	Gasoline tax [\$]	Total municipal shares [\$]	
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
2007-08....	-	3,192,414	9,686,747	11,625,997	264,687	129,716	23,235,169	48,134,729	-	21,447,336	183,505,420	68,793,155	50,736,002	157,707,780	482,189,695	530,324,424

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.

County and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax shown for 1993-94 and 1994-95 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 Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.
- c 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.
- d 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.
- e 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. Beginning with 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.
- f 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 64. 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 [\$]	Local government hold harmless distribution payments * [\$]	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 [\$]	Local government hold harmless distribution payments * [\$]	Total municipal reimbursements/ distributions [\$]	
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
2007-08.....	-	-	-	-	21,538,871	21,538,871	-	-	-	-	8,047,673	8,047,673	29,586,544

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 (G.S. 105-521)**

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 scheduled to sunset in 2012.

***Chapter 323 of the 2007 Session Laws-Hold Harmless (G.S. 105-523)**

Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for takeover of the 1/2% local sales tax rate (repeal of Article 44). For 2007-08 (the first year of the phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties. The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. For 2007-2008, the Medicaid hold harmless amount was \$17,132,007.

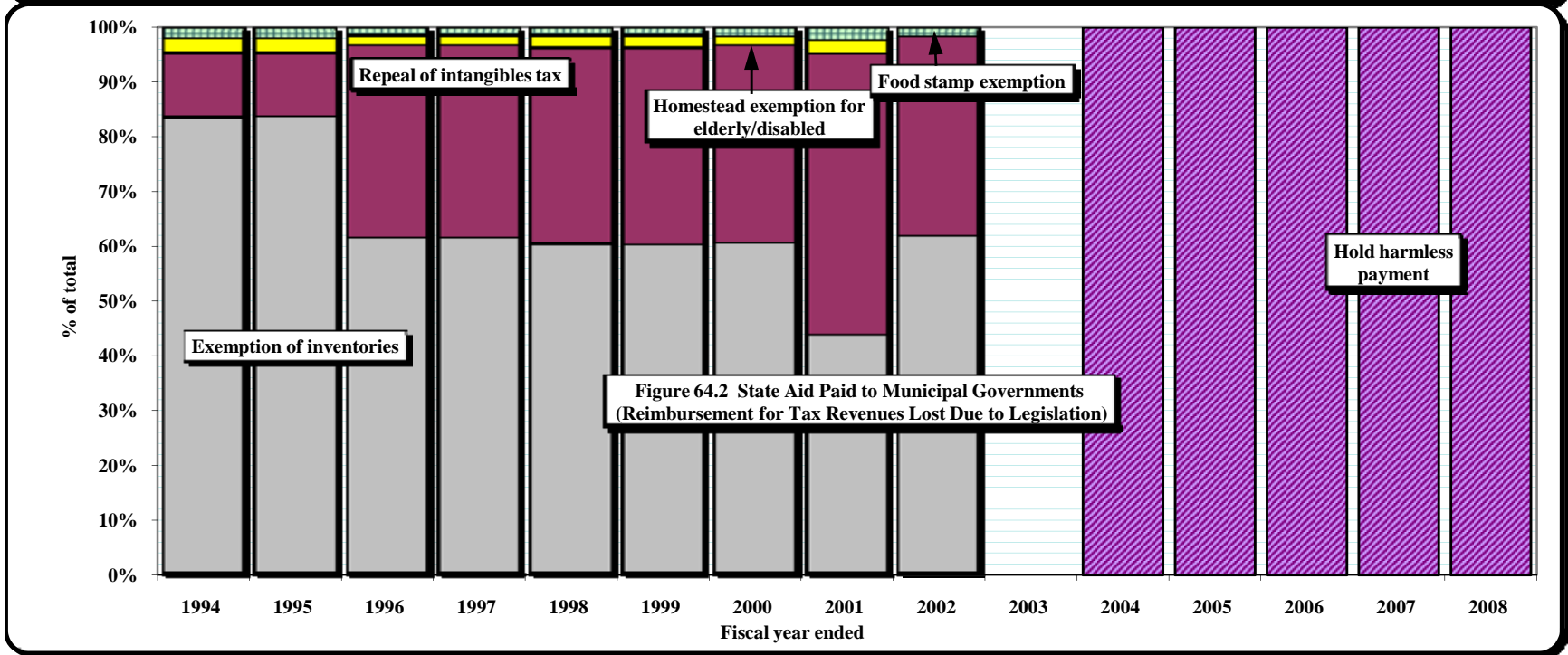
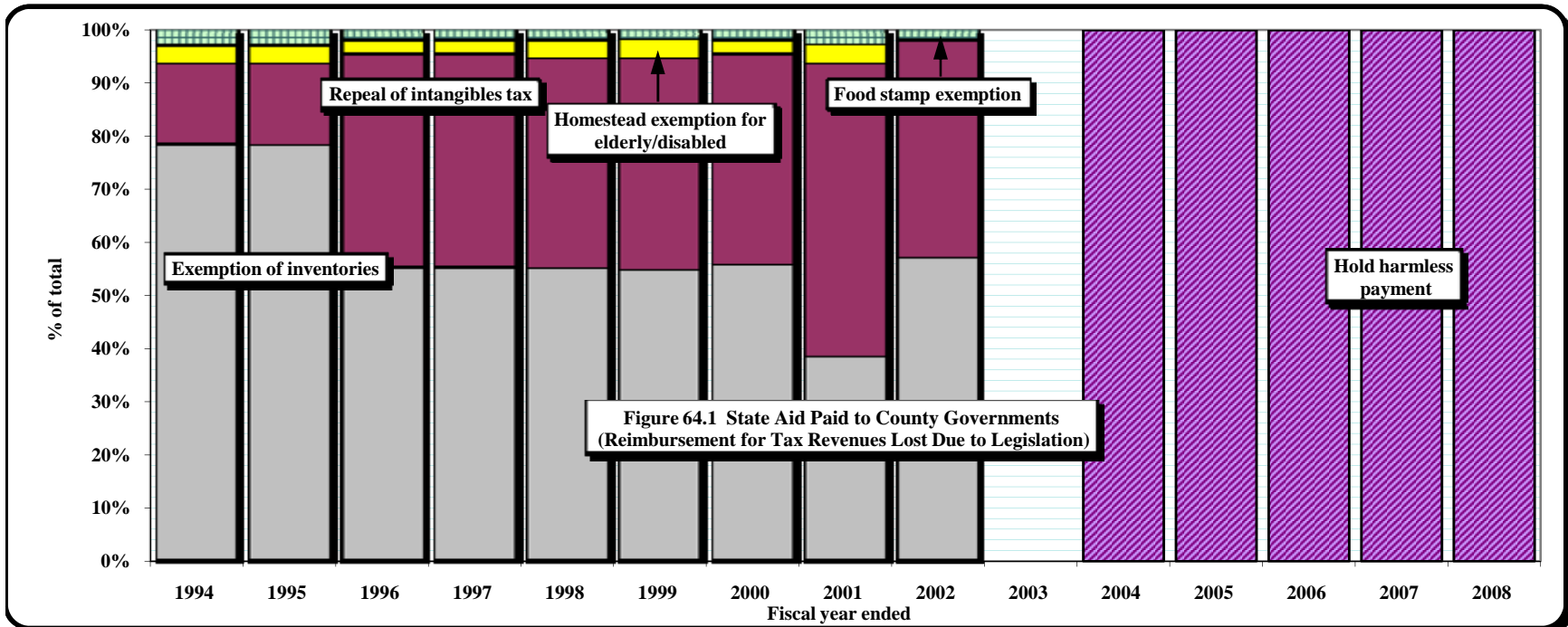


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2007-2008

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 distributions [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommuni-cations taxes 2 [\$]	Telecommuni-cations and video programming taxes [\$]	Total [\$]
Alamance	61,599,662	62,468	567,296	574,357	153,481	55,661	27,281,400	-	247,751	-	185,221	90,727,297
Alexander	13,367,137	10,350	-	87,568	39,723	10,740	7,322,970	329,234	-	-	130,133	21,297,855
Alleghany	8,071,114	3,780	39,936	87,456	12,103	4,389	2,482,801	369,242	42,156	-	20,674	11,133,651
Anson	12,662,854	4,310	23,429	50,912	28,089	-	3,904,580	280,734	-	-	26,237	16,981,144
Ashe	13,898,589	8,974	138,364	214,642	28,249	10,245	6,211,097	257,233	-	-	92,306	20,859,699
Avery	15,364,321	7,350	-	310,072	20,002	7,254	5,605,619	376,203	-	-	61,532	21,752,353
Beaufort	23,649,212	8,543	-	169,370	50,996	18,495	10,459,524	59,495	148,653	-	136,095	34,700,382
Bertie	8,335,330	6,636	-	46,033	21,453	-	3,120,122	126,738	66,940	-	12,619	11,735,872
Bladen	19,198,583	13,517	-	76,308	36,298	13,165	6,554,952	108,851	-	-	44,903	26,046,577
Brunswick	97,375,509	58,631	1,112,779	1,698,445	102,019	36,991	23,137,330	90,972	240,565	-	424,364	124,277,604
Buncombe	143,092,640	111,893	6,569,262	1,937,154	242,450	87,925	62,783,357 a	-	585,049	-	1,516,794	216,926,524
Burke	34,086,925	16,513	185,647	263,238	97,881	35,499	16,305,263	38,524	-	-	305,385	51,334,875
Cabarrus	102,427,161	441,328	1,583,775	1,349,695	170,485	45,950	37,814,411	37,733	-	-	526,450	144,396,987
Caldwell	34,119,021	24,336	87,981	275,698	87,277	31,652	13,745,872	101,307	-	-	365,829	48,838,974
Camden	6,675,915	588,319	6,212	44,910	10,032	2,700	2,043,258	429,331	42,554	264,687	182,708	10,290,627
Carteret	43,832,006	13,128	4,622,423	648,199	69,652	25,260	17,359,420	252,420	168,428	-	466,648	67,457,584
Caswell	8,907,731	6,660	-	55,694	25,992	9,427	4,043,240	277,728	97,941	-	16,721	13,441,135
Catawba	76,073,131	60,053	-	657,467	165,806	60,130	33,571,223	-	369,567	-	659,342	111,616,720
Chatham	43,351,676	17,460	108,507	614,459	62,915	22,815	12,514,338	297,858	214,746	-	147,990	57,352,765
Cherokee	14,159,749	10,300	144,366	137,967	29,273	7,908	7,163,600	269,637	-	-	53,671	21,976,471
Chowan	7,597,253	650,871	121,684	87,083	16,124	4,367	3,407,912	322,971	44,139	-	17,798	12,270,202
Clay	6,033,431	3,900	18,329	81,080	11,046	4,005	2,550,025	400,050	-	-	23,064	9,124,930
Cleveland	44,369,389	18,405	185,438	296,463	106,889	38,766	20,170,175	-	-	-	323,010	65,508,535
Columbus	26,315,482	21,148	62,399	97,380	60,273	16,340	9,301,922	25,181	-	-	36,683	35,936,809
Craven	41,053,794	54,534	1,168,702	509,174	104,433	37,872	19,983,340	40,004	174,615	-	293,304	63,419,771
Cumberland	143,443,465	4,969,660	3,600,195	1,209,636	339,385	123,090	54,752,201	-	507,004	-	710,663	209,655,297
Currituck	25,829,381	3,275,010	8,056,036	364,025	25,491	9,244	8,220,268	403,161	108,333	-	292,061	46,583,011
Dare	44,880,225	8,872,398	16,341,094	618,327	38,136	13,830	18,070,620 b	381,831	78,203	-	85,435	89,380,099
Davidson	67,671,544	50,175	-	530,729	170,809	61,946	27,216,780	-	-	-	712,480	96,414,464
Davie	25,061,526	14,608	42,879	194,052	43,420	15,746	7,775,320	1,498,669	-	-	98,610	34,744,830
Duplin	24,005,001	25,679	178,686	95,594	57,812	20,966	9,937,124	158,020	-	-	30,874	34,509,754
Durham	192,854,885	909,148	8,561,624	2,204,308	270,103	97,952	49,644,914	548,777	135,764	-	396,483	255,623,958
Edgecombe	23,299,953	34,716	-	85,193	58,431	21,193	8,145,563	114,679	96,656	-	78,645	31,935,029
Forsyth	212,592,243	358,027	3,899,633	1,851,207	363,049	-	72,794,647	144,800	217,501	-	581,592	292,802,698
Franklin	30,789,606	19,300	65,054	318,859	60,352	5,585	11,227,664	202,299	216,664	-	120,454	43,025,838

TABLE 65. -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 distributions [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]
Gaston	118,333,141	767,693	941,832	921,854	216,158	78,390	40,835,626	-	-	-	486,062	162,580,756
Gates	5,405,120	1,910	-	39,837	12,629	4,580	2,070,368	410,336	52,085	-	1,527	7,998,392
Graham	4,911,328	4,000	123,756	26,637	8,936	-	1,869,592	365,519	-	-	4,216	7,313,984
Granville	26,196,751	11,821	111,225	242,722	59,150	21,451	9,218,005	265,032	155,296	-	49,754	36,331,206
Greene	6,977,452	6,011	-	37,983	22,753	6,147	3,577,398	308,987	85,274	-	12,765	11,034,771
Guilford	297,899,135	186,487	4,464,632	3,218,189	491,458	178,226	88,222,066	-	391,922	-	834,254	395,886,369
Halifax	23,573,139	22,162	512,845	148,762	61,588	22,337	11,135,031	-	146,258	-	111,018	35,733,140
Harnett	40,359,408	31,800	332,359	499,522	113,290	41,084	20,315,755	81,511	-	-	184,965	61,959,694
Haywood	33,562,758	27,200	760,217	350,638	62,466	22,655	13,496,338	158,031	-	-	317,170	48,757,473
Henderson	58,276,229	35,835	764,657	849,261	109,339	39,651	22,603,771	116,900	-	-	469,773	83,265,416
Hertford	10,700,535	18,240	49,770	43,817	26,302	9,539	5,086,943	137,562	71,349	-	43,793	16,187,849
Hoke	14,999,628	9,349	-	208,310	45,569	12,262	7,230,863	279,901	176,789	-	18,921	22,981,592
Hyde	5,506,127	1,070	397,214	54,558	6,116	985	1,624,168	393,666	25,386	-	3,582	8,012,872
Iredell	84,727,741	74,354	-	1,449,201	157,674	57,176	35,504,263	42,237	409,914	-	481,354	122,903,914
Jackson	25,179,579	21,144	516,020	564,408	39,872	14,460	10,873,727	325,064	-	-	63,240	37,597,513
Johnston	84,788,876	53,261	559,060	1,065,510	164,416	59,620	35,374,875	-	496,717	-	341,700	122,904,036
Jones	4,755,869	625	-	23,752	11,362	3,079	1,678,349	353,044	40,638	-	14,818	6,881,535
Lee	34,864,025	17,625	181,006	244,559	59,567	21,599	11,171,168	260,158	61,341	-	158,846	47,039,894
Lenoir	28,256,935	21,920	171,982	107,567	64,281	23,313	11,470,861	-	145,779	-	119,994	40,382,633
Lincoln	39,419,734	24,200	61,684	514,591	77,768	28,202	15,943,471	217,776	278,738	-	213,448	56,779,612
Macon	22,297,215	28,900	479,745	365,663	44,852	16,256	9,653,062	241,724	52,284	-	91,569	33,271,270
Madison	9,238,317	9,726	141,871	130,859	32,927	8,590	3,640,160	348,913	31,354	-	18,174	13,600,893
Martin	11,662,422	5,215	206,376	64,860	23,742	8,614	5,376,806	192,086	69,538	-	41,847	17,651,506
McDowell	16,473,792	9,063	157,828	174,896	32,134	9,207	9,604,334	144,548	-	-	177,876	26,783,677
Mecklenburg	783,637,464	19,120,297	31,908,949	9,731,691	896,175	324,967	210,303,620 ^c	-	223,364	-	589,780	1,056,736,308
Mitchell	6,199,328	5,850	52,464	59,496	17,572	6,373	3,775,399	336,467	-	-	44,416	10,497,365
Montgomery	12,928,792	9,790	28,437	129,171	30,248	10,970	4,661,606	275,848	-	-	20,599	18,095,461
Moore	50,023,846	3,598	1,282,379	671,859	89,971	24,318	18,610,001	211,504	206,519	-	26,230	71,150,225
Nash	41,914,600	160,768	1,130,568	326,055	101,323	36,746	17,482,030	78,321	175,651	-	142,582	61,548,644
New Hanover	141,129,810	569,899	3,864,143	2,051,557	200,413	72,676	54,215,083	-	345,867	-	1,080,702	203,530,149
Northampton	14,487,849	4,235	-	63,479	23,758	6,443	3,230,144	157,833	70,206	-	7,699	18,051,645
Onslow	56,398,057	89,816	1,337,134	911,674	177,440	48,073	34,158,971	70,021	377,214	-	820,859	94,389,259
Orange	118,788,990	456,987	664,903	919,449	135,768	49,237	22,424,904	182,008	215,653	-	292,043	144,129,942
Pamlico	11,566,815	4,870	-	142,404	14,443	5,238	2,828,869	359,023	37,948	-	13,150	14,972,759
Pasquotank	15,764,969	2,233,893	474,563	203,441	43,430	15,749	8,728,776	238,781	94,675	-	184,404	27,982,682

TABLE 65. -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 distributions [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]
Pender	29,272,035	5,000	12,382	397,120	52,763	19,133	10,065,561	284,407	193,985	-	277,613	40,579,999
Perquimans	6,663,669	694,681	-	50,618	13,560	4,917	2,378,567	389,601	44,343	-	19,846	10,259,802
Person	26,793,847	23,855	184,706	139,831	41,186	14,937	8,359,649	243,283	131,660	-	66,932	35,999,886
Pitt	70,380,468	35,608	1,370,832	821,609	160,162	58,082	28,796,573	-	234,820	-	373,996	102,232,151
Polk	13,034,207	8,450	67,606	166,809	21,018	3,410	3,775,119	671,081	-	-	24,769	17,772,469
Randolph	53,968,382	105,718	371,708	387,398	152,124	55,169	24,371,146	-	-	-	407,493	79,819,138
Richmond	22,464,584	12,691	252,347	94,609	51,453	18,660	8,872,913	62,047	96,119	-	213,399	32,138,822
Robeson	43,028,077	27,519	-	155,400	141,680	38,351	24,916,351	-	-	-	198,550	68,505,928
Rockingham	41,957,903	34,377	164,303	279,597	101,390	27,499	16,040,582	148,735	242,064	-	241,483	59,237,934
Rowan	67,800,220	88,120	309,228	468,465	148,041	53,689	22,805,306	-	352,298	-	438,153	92,463,519
Rutherford	30,644,118	12,800	561,154	288,887	69,712	25,283	13,283,915	45,021	-	-	42,259	44,973,149
Sampson	27,581,344	18,550	-	109,568	70,275	-	12,149,678	43,772	631	-	82,015	40,055,833
Scotland	20,189,436	6,345	155,894	59,445	40,777	11,053	7,873,397	87,208	87,839	-	76,867	28,588,261
Stanly	27,162,153	30,833	163,680	206,609	65,219	23,653	10,686,170	240,390	-	-	132,716	38,711,423
Stokes	19,491,812	56,726	-	114,401	50,995	18,494	8,815,820	2,087,415	178,434	-	131,039	30,945,135
Surry	30,434,146	31,355	-	185,648	80,328	29,132	17,741,880	-	259,154	-	272,578	49,034,222
Swain	4,480,834	9,750	315,733	65,747	15,247	5,529	3,177,358	370,373	-	-	37,423	8,477,994
Transylvania	21,764,025	12,147	321,327	269,066	33,316	12,082	8,182,243	331,124	-	-	113,351	31,038,681
Tyrrell	3,067,125	930	6,280	31,314	4,659	1,690	841,391	412,603	15,630	-	662	4,382,285
Union	123,255,437	42,200	-	1,845,328	184,250	49,428	37,800,959	104,842	-	-	451,990	163,734,433
Vance	19,718,464	8,870	335,434	104,038	48,429	17,564	9,891,176	34,761	125,124	-	137,199	30,421,058
Wake	560,539,590	15,945,922	13,632,091	9,452,176	853,213	309,378	154,296,530	-	797,700	-	1,574,808	757,401,408
Warren	12,393,225	17,533	-	102,824	22,060	8,001	3,658,508	246,436	82,174	-	14,263	16,545,023
Washington	6,034,004	3,945	103,116	20,842	14,773	5,358	2,707,148	266,322	39,242	-	17,167	9,211,917
Watauga	26,116,525	21,457	728,144	608,690	47,738	17,313	12,348,114	361,585	-	-	326,160	40,575,725
Wayne	48,409,379	49,528	-	357,462	126,845	46,004	23,093,415	-	87,826	-	492,433	72,662,891
Wilkes	30,762,616	311,938	-	201,424	73,850	20,026	15,853,329	-	270,076	-	273,230	47,766,489
Wilson	40,472,242	46,519	359,869	271,225	85,174	30,889	16,390,037	-	107,877	-	88,232	57,852,065
Yadkin	18,257,028	14,400	-	77,012	41,504	15,052	7,701,092	293,833	38,015	-	93,409	26,531,345
Yancey	8,319,932	5,890	58,342	107,050	20,182	7,319	4,287,231	317,550	-	-	84,940	13,208,435
All counties	5,411,708,047	62,485,397	128,643,524	61,841,197	9,686,747	3,192,414	1,905,780,410 a	21,538,871 d	11,625,997	264,687	23,364,885	7,640,132,175

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, \$586,419; Chowan, \$648,146; Currituck, \$3,327,940; Dare, \$6,994,744; Pasquotank, \$2,222,493; Perquimans, \$663,043; and Washington with no collections.

Meals taxes are applicable in four counties as follows: Cumberland, \$4,513,421; Dare, \$1,847,456; Mecklenburg, \$18,765,352; and Wake, \$15,749,286.

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 2007-08, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$14,594,078.81 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Does not include \$222,323.55 for Beach Nourishment in Dare County.

c Does not include \$39,039,393.25 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

d Includes \$17,132,008 Medicaid hold harmless.

TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2007-2008

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	165,567	-	-	69,483	-	1,629	26,266	253	16,546	279,743
Burlington*	23,193,357	517,297	-	9,357,393	-	219,688	3,226,462	384,220	1,634,921	38,533,339
Elon	1,754,704	9,136	-	1,394,583	-	32,474	262,634	70,052	226,824	3,750,406
Gibsonville*	1,967,148	4,319	-	833,018	10,654	24,575	210,187	54,481	185,209	3,289,591
Graham	4,349,674	25,263	-	2,781,254	-	65,766	741,796	109,177	472,299	8,545,230
Green Level	202,377	910	-	463,501	-	10,867	52,702	9,526	75,125	815,008
Haw River	601,852	26,703	-	389,124	102,500	9,110	124,508	13,097	67,084	1,333,979
Mebane*	5,749,322	14,305	-	1,602,099	-	38,215	693,588	48,845	294,470	8,440,843
Ossipee	33,631	-	-	89,824	-	2,109	15,117	1,846	-	142,528
Swepsonville	-	-	-	213,700	-	5,201	69,303	4,387	-	292,590
Alexander										
Taylorsville	644,489	5,642	-	396,333	-	9,070	157,597	45,493	69,400	1,328,024
Alleghany										
Sparta	358,274	4,901	-	405,348	-	8,287	217,154	14,885	74,546	1,083,395
Anson										
Ansonville	47,845	-	-	94,625	-	2,057	18,305	2,482	30,052	195,365
Lilesville	66,274	-	-	67,835	-	-	34,763	2,211	19,568	190,651
McFarlan	7,733	-	-	13,068	-	-	1,913	-	4,720	27,434
Morven	62,465	-	-	86,002	-	1,870	21,582	936	22,947	195,801
Peachland	41,604	-	-	87,688	-	-	20,445	26,524	23,959	200,220
Polkton	86,410	-	-	445,809	-	13,306	41,196	27,491	100,079	714,292
Wadesboro	1,595,990	9,984	-	854,951	238	25,630	400,043	38,975	214,623	3,140,435
Ashe										
Jefferson	562,893	-	-	348,043	15,986	6,566	140,154	9,992	60,724	1,144,358
Lansing	24,487	-	-	36,246	-	-	7,348	334	6,390	74,805
West Jefferson	953,332	8,629	22,042	278,173	-	5,316	158,835	763	50,477	1,477,566
Avery										
Banner Elk	783,223	4,089	158,717	312,116	-	4,699	72,665	6,849	45,337	1,387,696
Beech Mountain**	See Watauga County									
Crossnore	24,124	-	-	92,398	-	-	7,951	947	11,938	137,358
Elk Park	60,074	30	-	139,063	-	1,502	15,361	4,554	16,183	236,767
Grandfather Village	-	-	-	24,339	-	364	24,581	317	-	49,600
Newland	252,339	1,025	-	215,472	-	-	93,602	4,991	31,388	598,817
Seven Devils**	See Watauga County									
Sugar Mountain	1,019,929	-	214,092	73,785	5,542	1,101	74,700	11,196	30,646	1,430,991
Beaufort										
Aurora	129,538	4,363	-	129,159	-	2,630	31,684	3,719	30,701	331,794
Bath	76,452	1,308	-	66,245	-	1,354	10,040	466	11,196	167,061
Belhaven	438,671	4,799	-	439,245	-	8,959	82,051	13,429	78,817	1,065,971
Chocowinity	185,689	-	-	161,604	-	3,289	61,364	-	29,783	441,729
Pantego	26,972	-	-	38,832	-	792	21,623	8,506	7,868	104,593
Washington	3,737,714	98,859	237,192	2,241,134	-	45,778	951,394	101,374	354,222	7,767,667
Washington Park	108,484	-	-	99,595	-	2,031	7,071	3,152	18,152	238,486

TABLE 66. -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										
Askewville	16,099	-	-	27,468	-	783	6,776	688	8,534	60,348
Aulander	226,748	-	-	138,466	-	3,948	44,104	5,774	34,658	453,697
Colerain	52,381	-	-	34,331	-	981	14,706	3,302	5,991	111,692
Kelford	20,273	-	-	39,909	-	1,142	7,051	-	11,192	79,567
Lewiston-Woodville	105,072	475	-	92,564	-	2,639	14,419	724	19,619	235,513
Powellsville	17,557	-	-	40,475	-	1,156	8,810	11,864	8,682	88,544
Roxobel	31,259	-	-	42,199	-	1,207	10,138	10,086	11,109	105,999
Windsor	172,378	2,541	-	362,672	-	10,360	119,374	28,502	90,735	786,562
Bladen										
Bladenboro	444,256	3,192	-	149,905	-	-	76,295	14,571	68,292	756,511
Clarkton	361,911	1,875	-	119,703	-	3,564	138,565	5,655	39,945	671,218
Dublin	83,655	1,054	-	29,260	1,681	-	21,915	2,922	12,330	152,818
East Arcadia	42,760	-	-	14,508	-	2,434	7,533	2,139	16,513	85,888
Elizabethtown	1,544,434	26,918	-	549,537	-	17,113	237,162	40,510	140,350	2,556,023
Tar Heel	16,126	412	-	4,530	-	-	5,425	559	5,803	32,855
White Lake	680,523	7,362	-	232,145	-	744	59,552	23,927	23,386	1,027,638
Brunswick										
Bald Head Island	4,690,626	1,035	618,585	58,853	28,848	1,110	51,675	22,589	46,603	5,519,923
Belville	208,431	9,405	-	351,701	-	6,633	28,694	5,715	36,470	647,049
Boiling Spring Lakes	830,521	4,754	-	971,446	-	18,347	136,823	50,783	314,224	2,326,898
Bolivia	7,603	-	-	40,802	-	769	15,799	663	7,893	73,530
Calabash	214,717	6,493	-	348,884	-	6,541	88,756	5,667	55,573	726,631
Carolina Shores	326,635	5,995	-	652,130	-	12,304	90,181	4,991	104,014	1,196,251
Caswell Beach	478,117	5,907	231,658	117,197	-	2,202	39,621	6,651	12,327	893,679
Holden Beach	1,571,866	9,267	1,495,606	224,794	-	4,215	111,278	63,440	48,965	3,529,430
Leland	1,758,038	63,436	-	2,080,983	-	44,415	279,260	34,124	307,936	4,568,192
Navassa	278,927	-	-	440,744	-	8,411	28,720	8,374	59,694	824,871
Northwest	75,465	1,386	-	198,598	-	3,740	9,941	95	30,207	319,432
Oak Island	5,343,842	-	726,051	1,977,783	-	37,280	377,229	156,015	384,075	9,002,275
Ocean Isle Beach	2,103,192	7,270	1,134,847	122,686	-	2,308	168,378	90,692	33,906	3,663,277
Sandy Creek	45,467	-	-	69,887	-	1,313	7,133	711	12,555	137,066
Shallotte	2,336,105	22,536	87,757	451,222	-	8,490	258,151	37,255	89,029	3,290,545
Southport	1,374,019	18,940	12,187	695,627	-	13,174	195,723	51,501	116,932	2,478,103
St James	736,856	-	-	475,973	-	8,941	125,792	56,183	87,303	1,491,049
Sunset Beach	2,818,927	405	922,107	698,210	-	14,068	218,583	36,143	138,881	4,847,324
Varnamtown	33,223	-	-	139,141	-	2,616	23,641	2,260	-	200,881
Buncombe										
Asheville	42,065,979	2,120,626	-	16,569,648	-	349,847	5,412,435	999,802	2,609,980	70,128,317
Biltmore Forest	2,146,051	-	-	831,000	-	6,909	79,432	35,275	79,420	3,178,087
Black Mountain	2,830,929	61,996	-	1,091,302	-	35,953	333,933	97,793	279,778	4,731,684
Montreat	858,952	75	-	326,619	-	3,217	37,275	13,617	45,980	1,285,734
Weaverville	2,720,944	4,728	-	925,714	-	13,270	215,416	37,854	106,993	4,024,918
Woodfin	1,117,410	8,981	-	394,394	3,367	21,245	185,442	47,351	167,899	1,946,088

TABLE 66. -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	59,394	-	-	337,531	-	-	48,046	7,370	49,329	501,669
Drexel	330,518	-	-	352,583	-	-	69,169	39,823	70,855	862,948
Glen Alpine	223,190	-	-	230,164	-	-	40,273	5,026	46,667	545,321
Hickory**	See Catawba County									
Hildebran	252,030	-	-	322,811	-	-	110,103	8,560	53,848	747,352
Long View**	See Catawba County									
Morganton	7,705,388	56,068	-	3,139,174	-	78,613	1,330,140	154,736	592,731	13,056,850
Rhodhiss*	202,613	-	-	161,045	-	-	23,248	4,858	38,556	430,320
Rutherford College	112,097	-	-	239,092	-	-	99,193	11,143	55,389	516,914
Valdese	1,511,500	-	-	840,895	88,742	-	379,916	61,585	182,424	3,065,061
Cabarrus										
Concord	37,239,103	1,868,522	-	12,952,649	-	314,382	3,003,428	507,661	2,298,088	58,183,834
Harrisburg	1,677,394	1,630	-	577,569	-	26,229	421,835	51,906	214,680	2,971,243
Kannapolis*	13,085,790	361,817	-	5,382,956	-	190,235	1,179,565	341,870	1,448,001	21,990,234
Locust**	See Stanly County									
Midland	409,247	-	-	149,120	-	13,676	112,408	11,787	78,478	774,716
Mount Pleasant	528,105	75	-	200,631	-	6,753	76,696	18,047	53,841	884,148
Caldwell										
Blowing Rock**	See Watauga County									
Cajah Mountain	-	-	-	489,517	-	-	62,652	30,218	-	582,387
Cedar Rock	54,367	-	-	55,308	-	-	14,981	1,279	20,334	146,269
Gamewell	-	-	-	667,132	-	-	103,346	23,925	-	794,403
Granite Falls	1,453,283	-	-	838,369	-	22,318	194,836	59,405	185,129	2,753,341
Hickory**	See Catawba County									
Hudson	905,270	-	-	540,699	-	-	171,057	50,748	126,079	1,793,853
Lenoir	7,239,340	-	-	3,224,719	566,455	85,624	1,162,040	177,082	697,982	13,153,242
Rhodhiss**	See Burke County									
Sawmills	347,204	-	-	878,543	-	-	100,080	49,390	14,783	1,390,000
Camden										
Elizabeth City**	See Pasquotank County									
Carteret										
Atlantic Beach	3,388,662	19,011	-	967,311	-	8,347	228,283	119,099	77,853	4,808,566
Beaufort	1,775,293	25,903	-	720,816	-	18,449	217,675	29,979	137,746	2,925,861
Bogue	39,301	762	-	9,162	-	3,003	40,095	5,668	23,452	121,443
Cape Carteret	666,948	7,400	-	214,400	-	6,550	71,070	29,417	72,436	1,068,220
Cedar Point	184,072	-	-	39,274	-	4,035	66,539	18,951	28,022	340,893
Emerald Isle	2,879,286	12,090	-	1,832,103	-	17,785	294,214	132,205	183,604	5,351,286
Indian Beach	326,728	-	-	190,352	-	415	39,820	12,524	-	569,838
Morehead City	4,918,357	65,873	-	1,716,475	-	38,648	649,232	136,427	299,699	7,824,711
Newport	814,767	8,317	-	287,205	-	17,205	155,693	37,935	126,606	1,447,728
Peletier	31,871	-	-	7,664	-	2,474	29,197	8,353	17,790	97,349
Pine Knoll Shores	1,159,430	2,994	-	916,616	-	7,435	115,674	33,356	61,238	2,296,743

TABLE 66. -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	24,146	-	-	10,220	-	539	5,803	475	-	41,182
Yanceyville	292,567	-	-	122,603	-	9,876	95,317	14,838	53,964	589,166
Catawba										
Brookford	103,096	299	-	96,190	-	1,990	8,734	4,664	19,455	234,427
Catawba	351,623	-	-	162,561	-	3,367	41,242	13,701	31,418	603,912
Claremont	1,547,814	-	25,170	243,591	83,325	5,044	266,380	37,492	46,712	2,255,529
Conover	4,099,281	2,531	-	1,729,078	161,857	35,893	716,551	70,315	287,585	7,103,090
Hickory*	22,662,938	1,268,803	1,105,845	8,892,196	181,108	184,740	2,803,051	451,411	1,453,381	39,003,473
Long View*	1,066,369	10,463	-	1,049,420	-	19,107	201,800	24,890	173,745	2,545,794
Maiden*	1,412,482	-	-	749,456	-	15,510	303,142	30,706	132,968	2,644,264
Newton	4,305,422	935	-	2,940,335	-	60,938	735,324	87,957	477,979	8,608,889
Chatham										
Cary**	See Wake County									
Goldston	26,105	299	-	75,518	-	1,598	15,188	6,742	15,754	141,205
Pittsboro	1,164,058	10,517	-	535,389	-	11,369	134,351	27,989	105,765	1,989,437
Siler City	1,960,299	45,604	-	1,777,825	-	37,814	386,708	36,316	269,698	4,514,263
Cherokee										
Andrews	469,030	4,184	-	511,940	-	8,794	74,449	6,363	69,893	1,144,652
Murphy	833,525	-	-	437,345	-	3,314	60,734	10,783	68,993	1,414,694
Chowan										
Edenton	1,355,385	79,314	-	579,308	16,212	23,410	302,548	30,047	170,250	2,556,474
Clay										
Hayesville	88,375	-	-	38,532	-	-	49,606	4,973	18,012	199,498
Cleveland										
Belwood	-	-	-	-	-	-	24,335	4,075	-	28,410
Boiling Springs	721,250	1,803	-	303,880	-	-	137,643	31,515	142,921	1,339,013
Casar	6,237	-	-	2,529	211	-	24,619	-	-	33,596
Earl	16,336	-	-	7,310	-	-	9,532	2,537	7,664	43,379
Fallston	18,295	-	-	7,640	140	-	31,822	4,042	22,970	84,909
Grover	129,004	800	-	55,921	4,022	-	44,710	2,658	28,061	265,176
Kings Mountain*	2,651,684	10,658	61,232	1,104,614	-	48,782	623,336	46,074	371,221	4,917,601
Kingstown	75,894	-	-	33,015	-	-	16,210	3,303	20,766	149,188
Lattimore	26,935	-	-	11,598	-	-	13,359	294	14,844	67,030
Lawndale	52,117	-	-	22,952	14,144	-	53,969	3,936	23,667	170,785
Mooreboro	-	-	-	-	-	-	33,579	1,259	-	34,838
Patterson Springs	-	-	-	-	-	-	13,356	2,192	-	15,547
Polkville	12,554	-	-	5,534	268	-	22,048	1,948	15,582	57,934
Shelby	6,996,738	5,880	108,049	2,904,405	-	96,103	1,258,174	189,095	752,594	12,311,039
Waco	15,326	-	-	6,612	-	-	12,753	376	15,503	50,570

TABLE 66. -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	2,415	-	-	33,548	-	-	899	-	4,948	41,810
Bolton	74,264	-	-	82,465	-	2,230	16,265	795	32,724	208,743
Brunswick	76,408	125	-	180,810	-	4,892	16,743	3,452	29,335	311,764
Cerro Gordo	15,250	-	-	41,339	-	-	11,019	163	9,877	77,648
Chadbourn	469,663	5,919	-	360,470	-	9,752	84,884	14,194	84,307	1,029,188
Fair Bluff	261,613	355	-	207,162	-	5,606	38,142	4,890	55,682	573,450
Lake Waccamaw	447,547	2,867	-	226,568	-	6,150	58,529	5,360	51,532	798,553
Sandyfield	36,552	-	-	58,538	-	-	5,676	1,382	13,490	115,637
Tabor City	890,188	-	-	436,597	-	11,797	123,911	10,634	101,931	1,575,059
Whiteville	1,887,448	29,992	-	870,113	53,967	23,548	372,060	54,810	194,723	3,486,661
Craven										
Bridgeton	152,463	1,106	-	71,513	-	1,437	25,987	2,649	16,158	271,313
Cove City	19,884	110	-	9,649	-	1,907	21,874	1,044	15,927	70,395
Dover	34,457	-	-	20,898	-	2,050	17,162	1,119	16,630	92,316
Havelock	3,348,986	25,789	-	1,570,218	-	104,897	826,240	128,976	656,363	6,661,469
New Bern	11,225,149	383,679	-	4,942,460	-	117,284	1,666,250	258,662	910,462	19,503,945
River Bend	596,884	2,270	-	259,334	-	13,948	88,452	45,084	107,886	1,113,857
Trent Woods	1,201,802	1,550	-	582,416	-	19,904	63,957	27,133	134,532	2,031,294
Vanceboro	197,429	-	-	96,194	-	4,137	50,241	4,267	37,537	389,805
Cumberland										
Eastover	368,448	-	-	71,128	-	-	-	-	-	439,576
Falcon*	19,244	-	-	58,462	-	1,497	18,473	2,638	12,861	113,176
Fayetteville	50,474,466	1,570,800	-	31,118,512	-	801,099	5,860,557	2,125,091	5,697,369	97,647,894
Godwin	21,529	-	-	21,058	-	544	7,163	-	4,870	55,163
Hope Mills	3,229,386	-	-	2,236,534	-	57,746	404,648	176,235	426,344	6,530,893
Linden	12,067	-	-	24,989	-	645	8,512	2,075	6,158	54,445
Spring Lake	2,114,048	37,730	-	1,470,167	-	37,897	299,179	75,801	259,074	4,293,896
Stedman	175,651	-	-	121,679	-	-	32,895	17,871	27,577	375,673
Wade	46,338	-	-	96,918	-	2,501	19,984	13,577	19,261	198,580
Currituck	No incorporated towns									
Dare										
Duck	1,917,174	-	-	677,433	-	2,372	165,082	8,097	12,935	2,783,093
Kill Devil Hills	5,209,193	39,912	-	1,823,694	-	31,581	423,404	198,542	289,492	8,015,817
Kitty Hawk	2,577,219	-	-	905,655	-	16,039	222,155	113,060	127,252	3,961,380
Manteo	1,426,997	17,131	-	499,553	-	5,026	121,085	48,410	30,648	2,148,850
Nags Head	4,501,101	39,494	-	1,601,651	-	14,432	348,142	166,665	147,771	6,819,255
Southern Shores	1,694,320	-	-	522,805	-	12,069	154,740	88,741	136,301	2,608,976

TABLE 66. -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	108,337	-	-	32,463	-	1,720	11,296	20,279	9,935	184,030
Clemmons	1,741,671	75	-	596,016	-	81,308	663,486	201,862	583,177	3,867,595
High Point**	See Guilford County									
Kernersville*	12,152,173	97,649	-	4,132,083	671,866	99,779	1,041,318	250,884	714,143	19,159,896
King**	See Stokes County									
Lewisville	1,988,177	-	-	701,899	-	60,298	355,239	144,374	433,315	3,683,302
Rural Hall	746,561	-	-	265,544	-	11,888	149,134	22,578	91,765	1,287,470
Tobaccoville*	84,997	-	-	29,648	793	11,682	70,625	14,067	64,539	276,352
Walkertown	747,127	31,670	-	252,193	-	21,391	229,597	40,565	147,782	1,470,326
Winston-Salem	96,041,117	3,768,931	-	30,695,976	1,828,325	1,018,079	11,357,159	2,224,502	6,945,486	153,879,575
Franklin										
Bunn	150,076	2,747	-	56,845	-	1,797	20,347	1,562	14,928	248,301
Centerville	-	-	-	-	-	485	3,604	267	-	4,357
Franklinton	679,411	18,150	-	255,796	-	11,097	77,836	16,876	86,093	1,145,259
Louisburg	1,124,266	13,721	-	423,702	-	16,675	229,204	23,458	122,114	1,953,140
Youngsville	558,687	4,889	-	199,131	-	5,445	58,851	9,960	43,217	880,180
Wake Forest**	See Wake County									
Gaston										
Belmont	4,566,599	16,517	-	1,331,292	-	43,623	582,718	100,967	320,409	6,962,125
Bessemer City	1,299,695	26,670	-	398,325	29,918	25,008	311,794	41,985	204,345	2,337,741
Cherryville	1,526,357	21,622	-	512,779	347	25,888	258,144	45,964	222,558	2,613,659
Cramerton	1,684,327	-	-	508,604	-	14,805	115,021	41,377	107,841	2,471,974
Dallas	779,411	4,278	-	233,639	-	17,643	171,700	21,112	134,294	1,362,076
Gastonia	26,368,912	969,843	440,121	8,746,858	-	328,786	3,394,229	571,955	2,411,499	43,232,204
High Shoals*	116,026	-	-	42,045	10,061	-	16,926	5,490	23,881	214,429
Kings Mountain**	See Cleveland County									
Lowell	966,577	3,479	-	294,256	34,174	12,387	113,178	24,018	89,371	1,537,440
McAdenville	241,234	-	-	70,751	253	-	205,897	5,050	18,894	542,080
Mount Holly	5,541,728	14,349	-	1,568,198	197,367	46,156	653,111	94,838	355,885	8,471,633
Ranlo	623,466	-	-	192,676	23,653	-	132,696	19,127	102,136	1,093,755
Spencer Mountain	2,612	-	-	1,638	1,234	-	1,843	-	1,790	9,118
Stanley	1,194,859	7,246	-	386,627	-	-	154,018	12,496	112,788	1,868,034
Gates										
Gatesville	43,043	-	-	52,771	-	1,359	14,114	-	11,731	123,018
Graham										
Lake Santeetlah	87,371	-	-	41,480	-	-	1,495	-	-	130,346
Robbinsville	256,720	-	-	123,685	37,609	-	50,655	758	24,518	493,944

TABLE 66. -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 [\$]
Granville										
Butner	-			913,997	-	24,091	101,387	-	214,676	1,254,151
Creedmoor	1,761,888	5,634	-	463,897	-	12,520	191,980	62,901	100,364	2,599,185
Oxford	2,453,404	73,965	-	1,561,708	-	42,899	347,210	81,867	304,567	4,865,620
Stem	67,731	-	-	41,123	-	1,110	10,723	964	9,915	131,565
Stovall	73,769	-	-	66,870	-	1,801	10,924	1,567	16,305	171,236
Greene										
Hookerton	70,686	15	-	34,693	-	2,243	22,719	9,551	17,930	157,837
Snow Hill	312,186	6,373	-	155,007	-	7,379	83,325	13,808	58,710	636,789
Walstonburg	49,036	141	-	22,755	-	1,069	1,868	3,267	9,676	87,812
Guilford										
Archdale**	See Randolph County									
Burlington**	See Alamance County									
Gibsonville**	See Alamance County									
Greensboro	142,684,249	6,006,867	3,597,645	41,329,343	61,619	1,113,676	14,176,464	2,846,939	7,865,962	219,682,765
High Point*	56,516,343	1,343,851	1,744,880	15,889,131	491,710	434,483	4,422,314	957,654	3,215,067	85,015,433
Jamestown	1,351,335	43,452	-	413,737	-	15,279	249,812	60,799	114,220	2,248,634
Kernersville**	See Forsyth County									
Oak Ridge	612,195	-	-	168,992	1,210	21,203	176,113	48,624	-	1,028,337
Pleasant Garden	173,487	-	-	51,564	1,430	23,488	138,218	36,603	-	424,790
Sedalia	80,771	-	-	24,006	187	2,994	17,661	2,603	13,751	141,974
Stokesdale	-	-	-	-	991	16,758	190,731	27,344	-	235,825
Summerfield	458,549	-	-	138,166	2,129	34,709	250,012	72,178	-	955,744
Whitsett	-	-	-	-	208	3,367	57,301	2,925	-	63,802
Halifax										
Enfield	567,989	7,738	-	199,978	-	10,586	60,841	22,764	87,098	956,993
Halifax	69,021	152	-	24,402	-	1,539	17,576	1,622	15,069	129,379
Hobgood	59,943	195	-	19,112	-	1,783	14,146	1,031	19,211	115,420
Littleton	224,973	4,748	-	84,480	1,036	3,100	33,811	13,289	29,320	394,757
Roanoke Rapids	6,207,788	146,387	76,690	2,686,013	6,249	76,508	970,877	192,232	584,686	10,947,430
Scotland Neck	530,309	-	-	182,287	2,662	10,263	111,737	21,718	176,755	1,035,730
Weldon	566,864	13,755	-	191,476	-	6,108	84,223	16,274	52,665	931,365
Harnett										
Angier	1,168,876	8,395	-	514,523	-	18,573	136,114	38,172	142,764	2,027,418
Broadway**	See Lee County									
Coats	509,788	2,668	-	246,097	-	9,365	63,946	20,740	79,253	931,856
Dunn	3,330,642	74,873	-	1,574,677	-	45,548	518,030	90,169	369,382	6,003,322
Erwin	953,493	7,348	-	523,489	436	22,018	144,453	17,298	179,168	1,847,703
Lillington	1,161,914	7,165	-	528,479	-	14,054	186,012	31,991	106,917	2,036,532

TABLE 66. -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	2,495,863	13,894	-	978,785	104,028	18,900	619,452	58,312	160,813	4,450,047
Clyde	307,360	293	-	320,579	-	-	73,570	17,790	48,261	767,853
Maggie Valley	1,379,804	18,017	-	283,833	-	5,477	95,129	44,705	38,204	1,865,169
Waynesville	4,164,269	19,029	-	2,292,668	-	44,327	653,290	133,134	395,634	7,702,352
Henderson										
Flat Rock	690,271	-	-	699,184	-	14,377	148,271	45,436	-	1,597,539
Fletcher	2,465,141	14,483	-	1,207,161	-	24,612	663,285	48,678	173,900	4,597,261
Hendersonville	6,392,444	176,986	-	2,823,802	-	57,575	827,458	126,947	436,661	10,841,873
Laurel Park	1,106,509	-	-	502,633	-	10,268	72,361	30,840	116,442	1,839,052
Mills River	658,957	-	-	1,420,401	-	11,574	336,467	25,137	-	2,452,536
Saluda**	See Polk County									
Hertford										
Ahoskie	1,605,163	106,969	26,533	711,887	-	20,674	235,035	34,897	171,634	2,912,792
Cofield	96,854	552	-	44,437	25,511	1,520	49,738	-	11,327	229,938
Como	12,230	-	-	6,006	-	336	4,625	293	-	23,491
Harrellsville	19,430	-	-	9,650	-	456	3,894	398	3,506	37,333
Murfreesboro	729,054	-	-	347,823	-	11,258	107,650	22,495	91,180	1,309,460
Winton	160,818	3,809	-	77,488	10,243	4,399	29,022	5,140	34,780	325,698
Hoke										
Raeford	1,469,503	685	-	659,900	120,573	17,610	323,944	34,125	151,742	2,778,083
Red Springs**	See Robeson County									
Hyde										
No incorporated towns										
Iredell										
Davidson**	See Mecklenburg County									
Harmony	37,490	-	-	144,215	-	2,691	25,770	3,071	19,694	232,930
Love Valley	21,208	-	-	12,891	-	243	907	210	7,898	43,356
Mooreville	23,849,952	45,943	675,805	6,361,464	-	122,940	1,514,057	140,604	868,546	33,579,311
Statesville	10,763,946	476,785	679,213	6,397,813	2,336	120,199	1,598,188	166,363	921,851	21,126,694
Troutman	1,202,029	-	-	487,833	-	9,485	122,750	44,557	77,503	1,944,157
Jackson										
Dillsboro	88,760	1,910	-	44,892	-	1,112	10,509	5,186	8,500	160,868
Forest Hills	23,936	-	-	11,184	-	-	4,781	1,367	12,106	53,374
Highlands**	See Macon County									
Sylva	1,183,497	19,190	-	533,727	-	11,599	208,553	16,415	83,246	2,056,227
Webster	30,167	-	-	13,297	-	-	7,194	2,314	14,492	67,465

TABLE 66. -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 [\$]
Johnston										
Benson	1,138,431	14,625	5,275	479,500	-	15,892	322,192	21,334	125,373	2,122,622
Clayton	7,118,429	39,496	-	2,154,719	-	55,857	523,434	151,530	425,367	10,468,832
Four Oaks	354,022	3,419	-	145,339	-	8,614	69,553	7,468	70,272	658,686
Kenly*	626,090	-	9,729	261,969	-	8,720	61,157	5,902	67,170	1,040,738
Micro	105,744	130	-	36,136	-	2,395	16,521	1,122	17,740	179,788
Pine Level	351,004	5,920	-	136,886	-	8,296	42,861	6,751	62,689	614,408
Princeton	285,347	-	-	110,165	-	5,652	52,262	553	45,895	499,874
Selma	1,868,542	12,954	96,684	628,470	27,765	32,282	273,500	41,710	227,136	3,209,042
Smithfield	5,079,917	21,304	83,015	2,094,249	-	57,377	715,122	110,022	426,052	8,587,058
Wilson's Mills	300,335	-	-	109,410	-	7,449	16,602	6,443	46,935	487,174
Zebulon**	See Wake County									
Jones										
Maysville	186,170	1,185	-	67,412	-	4,597	31,470	8,282	40,804	339,919
Pollocksville	60,727	-	-	21,765	-	1,202	13,876	2,178	12,896	112,644
Trenton	51,583	-	-	19,962	-	1,092	20,524	953	10,217	104,330
Lee										
Broadway*	361,892	-	-	220,119	-	4,951	45,055	11,266	42,385	685,668
Sanford	10,964,558	3,615	-	5,380,282	-	61,341	1,603,705	178,743	914,972	19,107,217
Lenoir										
Grifton**	See Pitt County									
Kinston	7,680,867	226,445	189,095	2,990,358	-	105,772	1,669,353	179,025	793,559	13,834,474
La Grange	577,354	4,308	-	230,038	-	12,916	111,972	34,197	111,355	1,082,140
Pink Hill	182,588	3,045	-	72,543	3,850	2,538	34,050	1,016	24,576	324,207
Lincoln										
Lincolnton	4,034,763	-	61,573	2,416,452	50,293	49,708	885,795	62,749	381,987	7,943,319
Maiden**	See Catawba County									
Macon										
Franklin	1,588,624	23,144	-	624,321	-	17,412	296,315	31,411	145,322	2,726,550
Highlands*	2,478,773	12,606	-	912,037	-	4,431	57,843	44,312	58,976	3,568,978
Madison										
Hot Springs	151,009	-	-	118,489	-	3,068	25,354	2,671	30,389	330,980
Mars Hill	459,384	3,535	-	335,112	-	3,449	106,015	4,162	65,970	977,627
Marshall	360,068	-	-	151,564	-	1,567	89,167	6,396	26,752	635,514
Martin										
Bear Grass	10,227	-	-	4,318	-	295	4,900	264	2,872	22,875
Everetts	28,052	40	-	12,698	-	815	7,942	-	7,182	56,729
Hamilton	69,669	-	-	30,488	-	2,253	194,070	1,706	19,264	317,449
Hassell	5,408	-	-	2,513	-	322	5,238	-	4,928	18,410
Jamesville	98,494	335	-	44,729	-	2,137	23,375	2,443	19,032	190,545
Oak City	64,203	-	-	28,932	-	1,654	12,256	7,996	17,829	132,870
Parmele	50,716	-	-	22,126	-	1,262	6,820	-	11,373	92,297
Robersonville	402,191	5,690	-	175,516	9,226	7,485	85,607	16,080	72,874	774,669
Williamston	2,112,970	37,193	-	920,935	10,370	26,616	270,438	57,685	209,997	3,646,204

TABLE 66. -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	1,839,022	20,491	-	1,538,846	-	32,609	523,418	63,639	233,089	4,251,113
Old Fort	424,048	2,835	-	214,313	106,380	-	125,483	8,005	38,999	920,063
Mecklenburg										
Charlotte	327,829,129	32,011,264	-	87,265,030	-	3,044,509	33,818,094	7,123,720	20,834,096	511,925,841
Cornelius	9,905,458	108,591	-	2,594,819	-	97,914	786,099	229,869	683,064	14,405,813
Davidson*	4,081,829	-	-	1,035,668	-	41,909	428,785	134,871	298,486	6,021,548
Huntersville	12,794,571	-	-	3,299,871	-	158,299	1,361,249	428,750	1,111,308	19,154,048
Matthews	8,826,247	280,584	-	2,366,381	-	122,318	1,317,160	211,145	843,663	13,967,499
Mint Hill*	5,017,771	-	-	1,312,740	-	88,452	577,988	207,480	654,268	7,858,699
Pineville	3,630,802	538,802	-	1,001,882	-	31,770	617,799	41,651	200,572	6,063,280
Stallings**	See Union County									
Weddington**	See Union County									
Mitchell										
Bakersville	96,292	1,266	-	55,400	-	-	37,100	4,265	14,816	209,140
Spruce Pine	716,360	6,157	-	401,331	-	-	256,041	22,803	96,833	1,499,524
Montgomery										
Biscoe	552,680	-	-	297,328	-	8,070	172,570	7,043	64,817	1,102,509
Candor	279,904	240	-	142,977	-	3,857	99,322	3,059	34,910	564,269
Mount Gilead	387,930	90	-	238,428	1,693	6,486	86,775	10,068	52,781	784,250
Star	229,644	-	-	137,885	79,327	3,745	21,460	3,245	37,478	512,785
Troy	799,655	3,718	-	696,527	-	18,774	223,982	10,706	135,509	1,888,872
Moore										
Aberdeen	2,589,696	19,318	-	994,030	-	20,425	373,937	79,092	175,957	4,252,456
Cameron	106,032	30	-	64,585	-	1,308	10,292	1,143	10,794	194,184
Carthage	796,084	15,447	-	500,602	-	10,194	85,172	13,712	85,472	1,506,684
Foxfire Village	386,292	-	-	120,156	-	2,446	24,600	15,293	35,942	584,729
Pinebluff	386,640	11,387	-	296,668	-	6,067	51,214	16,115	61,798	829,889
Pinehurst	7,788,655	490	-	2,553,355	-	52,126	605,615	236,966	481,688	11,718,895
Robbins	371,850	2,280	-	288,888	148	-	44,879	1,375	46,648	756,067
Southern Pines	6,651,705	26,900	-	2,712,195	26,098	55,231	652,000	164,501	452,161	10,740,791
Taylorstown	324,312	-	-	214,367	-	4,362	23,510	3,793	31,258	601,603
Vass	263,927	-	-	179,787	-	3,657	38,518	7,202	36,227	529,319
Whispering Pines	1,125,331	2,971	-	533,486	-	10,862	85,224	33,037	114,229	1,905,140

TABLE 66. -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	-	-	-	-	-	3,685	29,742	2,952	-	36,380
Arapahoe	-	-	-	2,109	499	1,985	17,044	2,128	-	23,766
Bayboro	77,867	881	-	25,648	-	3,404	37,040	5,148	27,449	177,437
Grantsboro	18,171	-	-	5,950	601	3,846	16,233	1,852	-	46,654
Mesic	24,952	-	-	8,147	-	1,133	7,199	792	8,764	50,987
Minnesott Beach	123,399	135	-	29,096	-	1,695	10,485	5,718	20,036	190,565
Oriental	394,425	-	21,439	94,819	-	4,026	38,884	12,261	45,539	611,392
Stonewall	78,056	-	-	6,633	-	1,308	9,548	496	9,964	106,005
Vandemere	35,735	-	-	10,550	-	1,299	11,563	917	16,216	76,280
Pasquotank										
Elizabeth City*	5,219,000	231,502	-	2,936,555	-	89,590	928,559	162,963	609,091	10,177,259
Pender										
Atkinson	49,316	120	-	52,717	-	1,170	17,050	1,014	14,210	135,597
Burgaw	1,147,188	7,257	6,193	776,573	-	17,265	164,597	23,444	127,102	2,269,619
Saint Helena	12,480	-	-	95,900	-	2,137	7,230	1,971	13,805	133,523
Surf City*	3,517,882	22,973	321,417	1,117,409	-	7,808	132,838	64,588	77,217	5,262,131
Topsail Beach	1,328,163	2,677	243,019	115,388	-	2,570	41,181	31,383	21,940	1,786,321
Wallace**	See Duplin County									
Watha	3,011	-	-	36,200	-	806	3,704	1,026	5,131	49,878
Perquimans										
Hertford	417,224	13,305	-	413,667	-	9,945	88,191	16,896	72,719	1,031,947
Winfall	122,238	3,617	-	113,365	-	2,727	22,455	3,452	23,190	291,045
Person										
Roxboro	3,965,539	136,376	-	1,375,683	-	40,840	635,830	85,009	290,389	6,529,667
Pitt										
Ayden	954,609	56,203	-	959,684	-	22,392	325,515	38,177	177,700	2,534,281
Bethel	336,389	-	-	350,451	-	8,172	56,680	18,625	67,917	838,234
Falkland	19,171	220	-	22,692	-	530	2,850	290	2,983	48,736
Farmville	1,355,536	29,046	-	913,107	-	21,277	314,912	39,527	169,339	2,842,744
Fountain	121,841	478	-	109,663	-	2,561	6,595	746	21,135	263,020
Greenville	25,513,562	1,364,359	-	14,125,012	-	332,734	4,579,617	781,123	2,256,409	48,952,816
Grifton*	472,600	11,160	-	435,970	-	10,894	81,131	4,849	87,969	1,104,574
Grimesland	67,204	255	-	87,514	-	2,041	29,128	3,304	16,127	205,573
Simpson	88,903	-	-	93,891	-	2,193	5,554	1,908	17,409	209,858
Winterville	2,576,028	12,648	-	1,595,781	-	37,736	150,273	67,945	280,083	4,720,493

TABLE 66. -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	432,981	8,671	22,995	209,637	-	4,874	58,090	10,175	42,631	790,055
Saluda*	461,060	3,538	-	113,324	15,236	2,613	35,913	10,650	32,626	674,959
Tryon	860,980	15	13,401	351,044	33,304	8,167	90,495	21,129	83,516	1,462,051
Randolph										
Archdale*	2,693,548	49,155	-	1,644,572	-	43,615	423,594	102,974	328,634	5,286,092
Asheboro	11,340,919	279,353	-	4,159,944	123,514	-	1,946,366	168,039	771,217	18,789,351
Franklinville	133,771	-	-	240,383	-	-	19,823	3,465	46,625	444,066
High Point**	See Guilford County									
Liberty	887,037	14,137	-	493,684	-	12,935	133,669	16,135	113,569	1,671,165
Ramseur	653,053	3,323	-	302,711	13,003	-	57,365	11,649	63,272	1,104,374
Randleman	2,192,103	3,463	-	749,210	-	19,808	317,206	29,055	148,477	3,459,321
Seagrove	123,357	560	-	44,553	3,554	-	19,295	1,016	24,559	216,893
Staley	25,944	-	-	63,417	-	-	22,335	1,446	15,722	128,864
Thomasville**	See Davidson County									
Trinity	521,956	-	-	1,217,264	-	-	226,165	62,636	184,678	2,212,700
Richmond										
Dobbins Heights	85,200	-	-	169,652	-	4,104	17,553	5,671	39,022	321,202
Ellerbe	175,957	1,668	-	187,608	-	4,512	60,417	8,324	44,804	483,289
Hamlet	1,729,406	29,731	-	1,115,336	-	27,086	317,485	84,733	232,561	3,536,338
Hoffman	33,125	-	-	126,926	-	3,066	13,175	3,702	36,962	216,955
Norman	-	-	-	14,062	-	339	4,431	-	-	18,831
Rockingham	2,613,909	48,253	-	1,799,215	-	43,590	841,149	115,904	333,366	5,795,387
Robeson										
Fairmont	708,015	-	-	529,613	-	12,608	105,945	26,646	111,804	1,494,630
Lumber Bridge	16,762	-	-	23,375	-	-	10,408	4,567	5,775	60,887
Lumberton	8,606,546	277,955	492,092	4,405,596	-	105,044	1,220,392	207,582	808,743	16,123,949
Marietta	-	-	-	31,168	-	-	2,900	647	-	34,715
Maxton*	696,667	5,025	-	491,375	-	11,691	146,959	12,484	98,579	1,462,779
McDonald	1,556	-	-	24,343	-	-	3,127	505	4,806	34,337
Orrum	-	-	-	14,905	-	-	6,627	310	-	21,842
Parkton	119,659	-	-	105,119	-	-	19,631	6,167	24,174	274,748
Pembroke	842,750	15,916	-	529,076	-	12,603	209,561	10,986	100,797	1,721,690
Proctorville	10,214	-	-	25,167	-	-	4,645	523	6,416	46,964
Raynham	3,952	-	-	16,745	-	-	2,503	-	3,883	27,083
Red Springs*	984,482	9,205	-	675,618	-	16,109	132,427	37,559	127,232	1,982,632
Rennert	5,926	-	-	66,931	-	-	6,445	-	12,754	92,056
Rowland	342,207	2,481	19,175	225,723	-	5,380	41,413	3,269	53,395	693,043
St Pauls	666,723	4,033	19,225	454,493	-	10,834	88,376	9,437	-	1,253,121

TABLE 66. -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	4,802,342	43,284	59,962	2,749,180	-	72,440	747,052	157,295	583,057	9,214,612
Madison	1,634,824	23,721	-	389,139	92,336	10,272	160,991	27,993	87,465	2,426,741
Mayodan	875,159	14,362	-	433,759	8,344	11,426	359,232	28,272	91,473	1,822,025
Reidsville	7,175,386	52,650	45,798	2,549,981	129,378	67,203	1,115,885	131,606	535,743	11,803,628
Stoneville	430,384	1,488	-	170,845	20,777	4,470	24,971	12,740	39,031	704,706
Wentworth	-	-	-	507,076	-	13,311	85,802	11,669	-	617,858
Rowan										
China Grove	1,114,703	-	-	719,938	-	19,550	212,272	34,743	144,448	2,245,653
Cleveland	284,767	-	-	139,307	91,807	3,782	218,595	14,429	34,018	786,704
East Spencer	657,450	8,074	-	288,179	-	7,808	87,909	5,048	69,462	1,123,930
Faith	253,467	-	-	119,940	-	3,257	34,735	10,759	27,966	450,124
Granite Quarry	686,667	3,167	-	388,427	-	10,586	78,354	26,510	82,494	1,276,203
Kannapolis**	See Cabarrus County									
Landis	855,322	-	-	517,183	-	14,036	203,417	12,201	116,288	1,718,447
Rockwell	382,083	4,122	-	341,726	-	9,282	95,203	25,257	70,914	928,586
Salisbury	16,541,672	290,194	-	5,144,298	588,024	141,112	2,146,004	261,986	1,088,187	26,201,477
Spencer	1,247,913	3,037	-	576,862	-	15,643	136,268	11,221	128,583	2,119,527
Rutherford										
Bostic	38,554	-	-	16,327	-	-	31,033	1,863	13,050	100,827
Chimney Rock	51,554	-	-	30,324	-	-	14,597	1,227	-	97,702
Ellenboro	57,665	-	-	26,775	-	-	49,577	1,331	28,450	163,798
Forest City	1,749,473	4,680	-	744,851	20,074	33,300	407,730	43,121	287,011	3,290,238
Lake Lure	2,159,393	4,817	-	707,996	-	4,938	106,693	27,763	76,608	3,088,208
Ruth	71,644	-	-	28,636	8,916	-	13,689	5,484	14,686	143,055
Rutherfordton	1,626,134	34,558	-	696,770	-	19,071	335,857	37,478	164,252	2,914,119
Spindale	1,121,315	7,042	-	479,461	75,509	17,877	200,471	10,583	165,823	2,078,081
Sampson										
Autryville	40,898	480	-	38,578	-	3	11,136	2,357	12,816	106,267
Clinton	2,620,403	73,722	-	1,669,347	14,922	40,555	937,074	63,783	313,739	5,733,544
Faison**	See Duplin County									
Garland	188,852	4,687	-	151,555	-	3,676	33,908	4,340	41,214	428,233
Harrells*	10,591	-	-	39,843	-	2	11,238	843	7,784	70,301
Newton Grove	178,784	22,717	-	119,154	-	2,888	37,832	2,521	25,409	389,305
Roseboro	443,244	4,120	-	264,771	-	6,417	66,147	19,282	56,291	860,271
Salemberg	75,006	1,499	-	90,552	-	6	31,110	30,012	21,981	250,166
Turkey	19,535	-	-	50,931	-	3	9,877	23,263	11,298	114,906

TABLE 66. -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	-	-	-	-	-	1,340	25,345	16,298	12,479	55,463
Gibson	117,665	260	-	39,265	-	2,681	21,669	12,749	22,883	217,171
Laurinburg	2,980,733	29,549	-	1,115,642	-	74,103	851,825	271,658	575,764	5,899,274
Maxton**	See Robeson County									
Wagram	151,873	653	-	55,500	-	3,593	26,639	-	34,120	272,377
Stanly										
Albemarle	5,537,924	223,074	-	2,896,137	-	73,896	895,794	134,507	628,884	10,390,216
Badin	270,143	-	-	354,220	-	3,601	35,399	9,982	68,237	741,581
Locust*	906,014	9,737	-	526,840	-	2,092	104,809	19,042	111,826	1,680,360
Misenhimer	25,936	-	-	124,185	-	-	26,160	-	17,255	193,537
New London	143,960	-	-	108,996	-	-	131,896	6,095	21,454	412,402
Norwood	881,468	1,663	-	515,543	-	13,114	104,008	27,978	104,730	1,648,504
Oakboro	560,134	1,767	-	207,910	-	-	100,618	10,374	67,076	947,879
Red Cross	77,912	-	-	139,695	-	-	27,726	3,104	-	248,438
Richfield	95,775	-	-	92,755	-	2,347	39,681	4,755	28,917	264,231
Stanfield*	429,964	495	-	232,349	-	5,928	61,575	7,650	49,761	787,722
Stokes										
Danbury	25,040	-	-	10,145	-	490	14,110	863	6,952	57,600
King*	1,914,442	-	-	771,747	-	29,083	292,464	44,844	231,006	3,283,587
Tobaccoville**	See Forsyth County									
Walnut Cove	391,388	4,330	-	166,256	-	7,232	71,276	11,624	60,322	712,427
Surry										
Dobson	439,222	1,635	17,600	365,094	-	6,928	96,594	18,063	53,513	998,649
Elkin*	1,944,182	32,981	3,272	1,013,861	96,564	19,223	316,826	30,411	158,175	3,615,494
Mount Airy	5,481,871	32,503	262,501	2,244,147	377,595	43,581	631,807	70,255	345,204	9,489,462
Pilot Mountain	718,725	4,001	14,274	314,070	20,665	5,912	70,991	3,524	48,999	1,201,161
Swain										
Bryson City	447,346	6,713	-	340,583	-	6,873	87,345	22,354	58,702	969,915
Transylvania										
Brevard	3,253,195	20,690	-	1,184,111	-	32,507	342,631	47,381	251,915	5,132,430
Rosman	70,960	1,073	-	25,537	-	2,699	24,148	2,942	17,153	144,511
Tyrrell										
Columbia	225,599	5,396	-	45,907	834	3,902	37,741	27,380	29,765	376,522

TABLE 66. -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	64,883	-	-	22,239	-	-	141,551	11,620	-	240,293
Hemby Bridge	27,045	-	-	9,556	-	-	51,251	19,337	-	107,189
Indian Trail	3,696,637	79,646	-	777,991	-	109,876	1,020,211	219,937	616,227	6,520,524
Lake Park	535,254	-	-	189,648	-	-	68,341	19,369	103,722	916,334
Marshville	576,782	2,343	-	205,488	-	13,247	151,937	16,065	94,979	1,060,840
Marvin	317,497	-	-	98,505	-	11,562	116,323	29,756	63,043	636,687
Mineral Springs	58,693	-	-	21,213	-	-	167,891	17,769	-	265,565
Mint Hill**	See Mecklenburg County									
Monroe	14,990,340	418,902	338,600	4,899,503	-	156,194	1,886,058	246,647	1,148,097	24,084,341
Stallings	3,340,936	61,143	-	951,717	-	50,864	341,971	137,649	322,192	5,206,473
Unionville	78,462	-	-	26,568	3,532	-	212,424	33,943	-	354,930
Waxhaw	2,575,551	7,599	-	685,882	-	16,730	285,345	59,668	128,283	3,759,058
Weddington*	372,517	-	-	126,472	-	41,660	252,818	94,801	-	888,268
Wesley Chapel	115,956	4,513	-	40,161	-	20,906	172,529	59,002	-	413,068
Wingate	464,036	1,080	-	154,838	-	17,511	92,594	24,749	116,312	871,120
Vance										
Henderson	5,104,553	191,470	-	2,510,665	-	75,775	703,032	137,717	572,013	9,295,225
Kittrell	4,649	-	-	2,337	-	636	7,934	374	6,334	22,265
Middleburg	11,739	-	-	5,886	-	778	7,077	-	8,830	34,310
Wake										
Angier**	See Harnett County									
Apex	11,635,651	125,896	-	5,619,992	-	133,014	1,196,649	320,005	935,421	19,966,627
Cary*	58,330,679	2,814,261	-	23,859,356	-	563,515	5,175,559	1,412,466	3,830,426	95,986,262
Durham**	See Durham County									
Fuquay-Varina	6,892,619	88,176	-	2,515,196	-	59,482	622,259	147,232	439,870	10,764,834
Garner	13,502,337	157,969	-	4,589,795	-	108,338	1,168,650	231,514	768,490	20,527,093
Holly Springs	9,113,443	117,200	-	3,304,435	-	79,525	526,595	182,191	588,571	13,911,960
Knightdale	3,702,913	74,061	-	1,654,299	-	40,891	269,049	98,197	298,873	6,138,284
Morrisville*	10,367,513	408,006	-	2,633,049	-	62,191	740,779	367,183	383,634	14,962,356
Raleigh*	151,878,268	10,668,888	-	69,437,567	-	1,639,427	19,323,304	4,354,762	10,800,492	268,102,708
Rolesville	1,257,557	15,343	-	351,517	-	8,255	87,468	23,400	74,181	1,817,720
Wake Forest*	12,687,770	118,084	-	4,327,710	-	104,240	880,444	303,950	680,220	19,102,417
Wendell	1,717,045	8,006	-	1,052,543	-	24,981	177,483	86,128	181,419	3,247,605
Zebulon*	3,468,220	46,596	-	935,672	426,978	22,023	366,552	58,804	155,445	5,480,290
Warren										
Macon	13,144	-	-	19,588	-	493	4,494	431	4,990	43,140
Norlina	211,973	-	-	198,853	-	5,003	36,049	5,859	45,523	503,259
Warrenton	401,649	2,238	-	163,688	-	4,316	51,604	19,597	35,271	678,363

TABLE 66. -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	50,944	350	-	22,894	-	1,188	17,054	9,533	10,631	112,595
Plymouth	1,007,312	9,763	-	413,587	-	18,232	167,309	22,625	140,472	1,779,300
Roper	133,436	322	-	58,027	-	2,879	25,179	12,986	25,378	258,207
Watauga										
Beech Mountain*	3,013,376	-	257,173	105,122	36,749	1,691	105,985	40,756	127,376	3,688,228
Blowing Rock*	2,991,024	16,261	795,915	400,772	-	6,578	183,870	73,969	94,531	4,562,920
Boone	4,866,069	51,477	533,386	4,104,332	-	66,668	853,049	155,128	443,956	11,074,065
Seven Devils*	728,419	525	51,943	40,073	7,542	640	17,614	11,098	30,097	887,951
Wayne										
Eureka	49,642	-	-	26,061	-	300	9,677	951	8,355	94,986
Fremont	316,138	20	-	151,555	7,821	6,536	58,581	8,637	56,944	606,233
Goldsboro	12,628,258	242,716	488,415	6,111,961	-	172,261	2,122,141	310,416	1,241,196	23,317,364
Mount Olive*	1,207,422	14,440	-	574,775	-	21,162	252,669	23,779	165,692	2,259,938
Pikeville	182,303	-	-	87,152	-	894	42,926	7,479	28,148	348,903
Seven Springs	21,495	110	-	10,548	-	110	8,175	-	4,921	45,359
Walnut Creek	543,294	-	-	260,699	-	4,132	25,101	15,534	42,022	890,782
Wilkes										
Elkin**	See Surry County									
North Wilkesboro	2,272,678	10,819	-	986,727	77,837	19,181	313,363	50,286	168,761	3,899,652
Ronda	63,521	-	-	112,944	-	2,183	15,304	6,745	22,491	223,187
Wilkesboro	2,602,753	14,626	149,213	753,772	27,972	14,662	415,084	48,410	131,290	4,157,782
Wilson										
Black Creek	123,147	-	-	53,318	-	3,386	24,782	6,116	25,046	235,794
Elm City	324,714	2,398	-	130,754	21,019	6,357	82,240	14,573	50,417	632,472
Kenly**	See Johnston County									
Lucama	138,789	1,096	-	56,157	-	4,049	41,593	4,015	31,342	277,042
Saratoga	80,206	-	-	32,114	-	1,801	3,934	10,600	11,193	139,848
Sharpsburg**	See Nash County									
Sims	39,307	252	-	13,381	-	608	12,345	1,207	6,070	73,170
Stantonsburg	155,940	720	-	58,440	-	3,367	51,456	12,123	28,078	310,124
Wilson	16,483,397	557,691	-	6,308,879	-	223,696	3,239,847	445,251	1,636,753	28,895,514

TABLE 66. -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	338,899	-	-	142,991	-	1,435	70,361	10,466	45,835	609,987
East Bend	202,538	-	-	82,635	-	827	38,349	5,088	29,332	358,769
Jonesville	840,843	5,214	158,643	346,758	-	2,788	98,480	29,042	90,137	1,571,905
Yadkinville	752,801	200	-	293,634	27,978	12,990	434,742	19,282	102,228	1,643,855
Yancey										
Burnsville	629,245	18,234	-	385,733	-	-	154,298	18,521	62,545	1,268,576
All reporting municipalities	2,061,464,949	83,634,951	24,803,592	800,101,679	8,047,673	21,447,336	252,298,576	50,736,002	157,707,780	3,460,242,539

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 \$214,383.

2 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$31,250,811.03 and Huntersville, \$1,604,495.64.

TABLE 67. 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 [\$]
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	1,435,377,441	1,544,847,316	33,615,403	1,136,153,802	2,714,616,521	2,856,825,130	157,015,030	1,136,153,802	4,149,993,962
1999-00.....	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	1,647,508,558	1,870,514,681	41,029,468	1,318,265,598	3,229,809,747	3,377,402,521	181,650,186	1,318,265,598	4,877,318,305
2001-02.....	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	2,053,142,817	2,469,810,944	64,832,019	1,663,373,084	4,198,016,047	4,326,784,544	261,001,236	1,663,373,084	6,251,158,863
2005-06.....	1,960,965,707	204,271,763	2,165,237,470	2,708,178,263	69,459,273	1,751,740,005	4,529,377,541	4,669,143,970	273,731,036	1,751,740,005	6,694,615,011
2006-07.....	2,088,308,648	213,703,101	2,302,011,749	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
2007-08.....	2,231,032,839	230,599,006	2,461,631,845	3,180,675,208	70,332,079	2,061,464,949	5,312,472,236	5,411,708,047	300,931,085	2,061,464,949	7,774,104,081

TABLE 68. 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 [\$]
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	.060	.707	.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	.066	.695	.660	.017	.445	1.122	.646	.934
2005-06.....	.621	.065	.686	.672	.017	.435	1.124	.650	.932
2006-07.....	.617	.063	.680	.674	.015	.446	1.134	.649	.934
2007-08.....	.593	.061	.654	.653	.014	.423	1.091	.627	.901

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

TABLE 69. 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 [\$]
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
2007-08.....	300,188,905,158	404,162,869,316	134,254,054,069	24,292,362,350	862,898,190,893

* 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 70. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
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
2007-08.....	376,120,202,990	486,777,987,903	862,898,190,893

TABLE 71. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
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	218,448,117	273,731,036
2006-07.....	38,493,984	238,072,978	276,566,962
2007-08.....	41,666,968	259,264,117	300,931,085

**TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2007-2008**

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 1 [\$]	Total valuation 2 [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 3 [\$]	valuation [\$]
Alamance	120,873,614	52,100	120,925,714	9,275,843	36,946,692	69,539,718	-	69,539,718	19,372,762	256,060,729
Alexander	33,929,188	-	33,929,188	15,979,617	766,191	12,181,718	-	12,181,718	-	62,856,714
Alleghany	2,230,607	-	2,230,607	30,787,587	-	714,382	-	714,382	-	33,732,576
Anson	32,082,412	863,000	32,945,412	133,174,086	10,255,071	16,059,451	-	16,059,451	5,329	192,439,349
Ashe	-	-	-	63,968,725	-	3,064,371	-	3,064,371	956,039	67,989,135
Avery	3,265,956	-	3,265,956	17,138,245	1,297,419	7,815,728	-	7,815,728	-	29,517,348
Beaufort	16,728,283	8,149	16,736,432	21,428,870	3,637,106	15,618,047	-	15,618,047	-	57,420,455
Bertie	11,861,197	4,900	11,866,097	11,933,491	1,470,486	8,936,155	-	8,936,155	-	34,206,229
Bladen	17,927,861	437,606	18,365,467	34,991,156	3,857,793	7,003,619	-	7,003,619	-	64,218,035
Brunswick	987,630,773	5,854,890	993,485,663	143,667,246	5,540,732	18,687,911	-	18,687,911	-	1,161,381,552
Buncombe	401,307,868	913,649	402,221,517	14,613,985	46,890,948	108,764,600	560,047	109,324,647	-	573,051,097
Burke	64,952,813	20,122	64,972,935	31,754,175	12,396,805	30,987,757	-	30,987,757	-	140,111,672
Cabarrus	86,347,430	-	86,347,430	13,396,445	52,286,039	76,855,321	84,987	76,940,308	7,869,630	236,839,852
Caldwell	54,434,443	481,138	54,915,581	41,232,925	9,159,548	29,517,158	-	29,517,158	-	134,825,212
Camden	4,184,876	-	4,184,876	3,538,632	134,927	3,389,235	-	3,389,235	-	11,247,670
Carteret	38,234,197	8,710	38,242,907	48,170,802	487,745	30,346,691	11,453	30,358,144	-	117,259,598
Caswell	28,508,647	-	28,508,647	9,178,811	1,168,776	12,969,076	-	12,969,076	859,536	52,684,846
Catawba	436,573,832	5,844,270	442,418,102	11,567,891	32,164,190	66,265,091	-	66,265,091	1,279,303	553,694,577
Chatham	139,123,722	4,792,996	143,916,718	16,792,356	17,135,681	28,663,851	-	28,663,851	16,978,903	223,487,509
Cherokee	16,220,190	-	16,220,190	11,706,693	-	17,002,943	-	17,002,943	-	44,929,826
Chowan	6,662,724	3,503	6,666,227	3,823,134	980,381	5,797,206	-	5,797,206	-	17,266,948
Clay	798,272	-	798,272	7,863,820	-	4,070,430	-	4,070,430	-	12,732,522
Cleveland	135,440,144	13,164	135,453,308	14,312,371	2,120,100	39,369,456	-	39,369,456	10,293,725	201,548,960
Columbus	45,196,674	-	45,196,674	50,923,404	4,168,174	20,268,184	5,882	20,274,066	-	120,562,318
Craven	37,461,238	5,037	37,466,275	11,208,806	9,379,670	39,379,807	1,000	39,380,807	-	97,435,558
Cumberland	59,089,876	195,747	59,285,623	48,828,557	51,171,647	115,299,091	-	115,299,091	968,021	275,552,939
Currituck	49,281,487	24,081	49,305,568	166,132	938,050	10,530,826	-	10,530,826	-	60,940,576
Dare	78,767,701	20,000	78,787,701	12,656,669	154,980	22,985,944	-	22,985,944	-	114,585,294
Davidson	71,848,443	2,596,335	74,444,778	56,812,928	5,813,251	127,501,575	891	127,502,466	41,308,287	305,881,710
Davie	28,590,327	5,914,800	34,505,127	20,328,689	4,296,794	5,398,836	-	5,398,836	1,707,041	66,236,487
Duplin	28,501,002	95,817	28,596,819	35,028,954	4,754,171	14,553,478	46,600	14,600,078	-	82,980,022
Durham	195,463,822	202,000	195,665,822	12,106,894	58,777,757	235,069,919	-	235,069,919	-	501,620,392
Edgecombe	10,805,263	15,146	10,820,409	23,892,560	7,161,501	63,269,765	-	63,269,765	-	105,144,235
Forsyth	267,245,615	4,676,261	271,921,876	6,205,625	90,374,014	185,005,049	-	185,005,049	3,373,745	556,880,309
Franklin	49,466,282	34,568	49,500,850	28,268,505	5,724,174	38,451,376	-	38,451,376	-	121,944,905
Gaston	466,946,391	380,758	467,327,149	33,730,754	60,611,590	85,589,704	-	85,589,704	28,021,085	675,280,282
Gates	5,087,651	62,410	5,150,061	4,818,441	506,628	3,874,725	-	3,874,725	-	14,349,855
Graham	8,672,075	-	8,672,075	-	-	3,332,833	-	3,332,833	-	12,004,908
Granville	41,943,998	-	41,943,998	23,377,697	7,176,575	20,858,465	-	20,858,465	-	93,356,735
Greene	5,819,111	-	5,819,111	14,741,556	2,926,147	5,605,031	-	5,605,031	-	29,091,845

TABLE 72. -Continued

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 1 [\$]	Total valuation 2 [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 3 [\$]	valuation [\$]
Guilford	339,632,420	631,852	340,264,272	2,475,279	128,441,763	307,516,834	189,000	307,705,834	115,960,264	894,847,412
Halifax	77,222,818	403,031	77,625,849	23,715,224	6,313,914	26,657,879	-	26,657,879	-	134,312,866
Harnett	54,685,484	-	54,685,484	33,414,624	4,879,039	31,561,485	-	31,561,485	744,105	125,284,737
Haywood	63,267,718	79,140	63,346,858	33,143,291	2,995,747	28,631,761	439,760	29,071,521	-	128,557,417
Henderson	117,985,155	858,200	118,843,355	-	28,772,931	38,540,154	2,663	38,542,817	-	186,159,103
Hertford	21,855,024	1,420	21,856,444	4,434,022	4,245,243	8,347,342	11,490	8,358,832	402,645	39,297,186
Hoke	13,976,706	-	13,976,706	26,283,566	1,692,809	11,914,345	-	11,914,345	-	53,867,426
Hyde	32,707	-	32,707	12,366,765	34,672	2,860,686	-	2,860,686	-	15,294,830
Iredell	116,880,774	15,904	116,896,678	55,498,973	36,670,867	62,285,202	-	62,285,202	25,178,457	296,530,177
Jackson	75,291,799	705,572	75,997,371	5,551,834	1,913,646	29,215,824	2,500	29,218,324	-	112,681,175
Johnston	70,599,736	615,155	71,214,891	10,383,976	45,090,923	41,929,866	-	41,929,866	6,449,538	175,069,194
Jones	5,031,514	-	5,031,514	20,418,602	556,677	4,172,180	-	4,172,180	-	30,178,973
Lee	41,706,685	96,330	41,803,015	13,403,797	9,903,021	42,325,052	42,680	42,367,732	458,957	107,936,522
Lenoir	31,115,328	435,567	31,550,895	7,778,021	10,794,176	31,500,860	-	31,500,860	-	81,623,952
Lincoln	271,652,432	2,025	271,654,457	33,710,724	8,407,564	28,197,253	-	28,197,253	7,066,712	349,036,710
Macon	75,206,829	1,775,930	76,982,759	7,261,334	6,275,000	22,089,457	-	22,089,457	-	112,608,550
Madison	12,444,525	-	12,444,525	29,724,801	795,736	11,378,930	-	11,378,930	-	54,343,992
Martin	26,993,934	7,913	27,001,847	6,803,813	3,252,461	12,648,982	-	12,648,982	-	49,707,103
McDowell	52,625,612	61,520	52,687,132	10,422,673	3,232,199	17,807,219	-	17,807,219	-	84,149,223
Mecklenburg	1,650,525,503	2,838,192	1,653,363,695	31,990,606	310,036,810	624,600,428	200,600	624,801,028	36,402,698	2,656,594,837
Mitchell	8,512,918	-	8,512,918	8,619,023	1,538,051	7,117,596	-	7,117,596	-	25,787,588
Montgomery	40,919,582	-	40,919,582	13,142,323	739,974	10,031,503	-	10,031,503	-	64,833,382
Moore	69,453,851	-	69,453,851	26,823,797	5,294,391	38,426,005	76,230	38,502,235	576,543	140,650,817
Nash	51,064,228	896,134	51,960,362	1,686,353	1,812,467	35,647,962	-	35,647,962	-	91,107,144
New Hanover	264,099,837	3,160,876	267,260,713	-	27,018,910	85,896,252	-	85,896,252	-	380,175,875
Northampton	52,607,799	67,410	52,675,209	9,965,971	3,214,059	8,125,299	-	8,125,299	1,241,708	75,222,246
Onslow	37,333,437	5,400	37,338,837	94,954,304	5,655,941	56,477,413	-	56,477,413	-	194,426,495
Orange	85,752,117	-	85,752,117	44,217,187	19,088,670	50,879,092	-	50,879,092	9,604,456	209,541,522
Pamlico	9,010,977	-	9,010,977	14,890,051	76,632	6,511,151	-	6,511,151	-	30,488,811
Pasquotank	10,803,283	8,149	10,811,432	11,733,787	2,221,749	16,137,743	-	16,137,743	-	40,904,711
Pender	16,985,211	-	16,985,211	22,314,416	516,803	12,509,367	-	12,509,367	-	52,325,797
Perquimans	10,179,054	3,503	10,182,557	7,473,005	374,121	3,641,004	-	3,641,004	-	21,670,687
Person	826,344,439	577,005	826,921,444	19,521,544	9,867,618	16,051,867	-	16,051,867	63,530	872,426,003
Pitt	10,211,424	49,272	10,260,696	12,370,230	6,408,660	64,045,947	-	64,045,947	-	93,085,533
Polk	17,334,464	-	17,334,464	9,116,718	6,230,588	12,162,588	-	12,162,588	293,011	45,137,369
Randolph	98,385,985	-	98,385,985	55,379,969	20,408,646	59,526,516	25,600	59,552,116	-	233,726,716
Richmond	331,041,458	752,840	331,794,298	80,180,450	25,171,433	26,248,492	-	26,248,492	678,323	464,072,996
Robeson	100,346,669	3,938,646	104,285,315	53,237,556	13,105,341	42,199,583	25,750	42,225,333	-	212,853,545
Rockingham	259,374,925	5,154,058	264,528,983	8,852,623	19,378,269	36,542,409	-	36,542,409	46,532,596	375,834,880
Rowan	248,935,616	1,788,110	250,723,726	8,329,073	29,895,219	57,160,044	-	57,160,044	28,002,649	374,110,711

TABLE 72. -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	186,145,617	27,000	186,172,617	23,179,959	7,726,210	31,372,767	-	31,372,767	-	248,451,553
Sampson	37,354,309	2,269,487	39,623,796	38,576,842	3,528,171	13,854,327	-	13,854,327	-	95,583,136
Scotland	22,062,395	-	22,062,395	12,929,511	5,286,540	19,975,757	-	19,975,757	-	60,254,203
Stanly	33,239,476	28,986	33,268,462	27,965,476	14,510,836	23,183,870	49,188	23,233,058	-	98,977,832
Stokes	351,999,164	993,714	352,992,878	15,598,739	196,439	19,896,149	-	19,896,149	-	388,684,205
Surry	56,128,470	11,340	56,139,810	29,816,913	-	26,030,213	-	26,030,213	3,660,283	115,647,219
Swain	19,074,120	79,100	19,153,220	-	402,246	13,353,903	-	13,353,903	-	32,909,369
Transylvania	43,009,018	2,986,060	45,995,078	15,024,933	2,775,987	38,390,323	2,243	38,392,566	-	102,188,564
Tyrrell	7,215,677	-	7,215,677	-	102,979	2,861,623	-	2,861,623	-	10,180,279
Union	68,068,150	20,043	68,088,193	87,616,516	68,320,998	71,501,797	60,245	71,562,042	-	295,587,749
Vance	36,326,752	12,750	36,339,502	3,423,769	5,398,208	13,619,506	-	13,619,506	-	58,780,985
Wake	1,916,935,290	21,754,355	1,938,689,645	36,831,129	149,888,885	449,110,880	-	449,110,880	30,417,929	2,604,938,468
Warren	16,620,642	31,055	16,651,697	13,353,059	8,400	7,271,472	-	7,271,472	657,277	37,941,905
Washington	12,563,838	-	12,563,838	1,639,970	913,128	5,189,478	-	5,189,478	-	20,306,414
Watauga	-	-	-	52,166,975	-	17,598,595	-	17,598,595	1,349,428	71,114,998
Wayne	226,769,013	187,460	226,956,473	19,431,549	19,168,880	39,300,099	-	39,300,099	-	304,857,001
Wilkes	75,768,166	192,990	75,961,156	23,424,614	-	18,462,334	-	18,462,334	3,975,841	121,823,945
Wilson	7,734,333	4,646	7,738,979	782,321	4,235,936	18,671,082	105,800	18,776,882	-	31,534,118
Yadkin	36,796,979	-	36,796,979	13,520,169	-	5,155,760	-	5,155,760	2,910,896	58,383,804
Yancey	5,071,681	-	5,071,681	15,383,985	730,243	6,031,105	-	6,031,105	-	27,217,014
All counties	12,915,819,072	87,049,297	13,002,868,369	2,395,649,811	1,648,148,579	4,480,945,135	1,944,609	4,482,889,744	455,621,252	21,985,177,755

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 two counties. Non-system valuation for the other eighteen counties are as follows: Avery, \$81,700; Beaufort, \$49,305; Burke, \$115,803; Cherokee, \$351,303; Clay, \$333,679; Columbus, \$330,650; Craven, \$6,500; Gaston, \$120,510; Halifax, \$82,533; Haywood, \$359,710; Macon, \$3,166; Moore, \$12,000; Onslow, \$6,698; Pamlico, \$31,500; Pitt, \$216,410; Polk, \$117,865; Rutherford \$130,200; Wake, \$164,436.
- 2 Gas Companies. System valuation and total valuation are the same in ninety five counties. Non-system valuation for the other five counties are as follows: Durham, \$37,182; Henderson, \$74,500; Lee, \$6,500; Orange, \$54,932; 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 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2007-2008**

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	4,378,945	3,714,481	8,093,426	-	568,235	273,938	8,935,599	Guilford	32,967,110	2,081,334	35,048,444	86,636,442	2,181,069	73,572,331	197,438,286
Alexander	1,474,200	1,121,134	2,595,334	-	-	-	2,595,334	Halifax	17,332,597	630,950	17,963,547	-	364,524	-	18,328,071
Alleghany	-	-	-	-	-	-	-	Harnett	8,364,149	415,121	8,779,270	-	150,670	-	8,929,940
Anson	12,013,940	32,800	12,046,740	-	25,020	1,871,235	13,942,995	Haywood	2,791,127	-	2,791,127	-	296,851	-	3,087,978
Ashe	-	-	-	-	1,496	-	1,496	Henderson	7,709,266	32,500	7,741,766	-	89,438	4,308,537	12,139,741
Avery	-	-	-	-	4,288	-	4,288	Hertford	2,002,060	136,951	2,139,011	-	83,670	-	2,222,681
Beaufort	7,076,662	329,000	7,405,662	-	78,202	1,640,950	9,124,814	Hoke	1,677,700	-	1,677,700	-	26,692	402,940	2,107,332
Bertie	1,825,975	78,200	1,904,175	-	120,647	-	2,024,822	Hyde	-	-	-	-	-	-	-
Bladen	12,414,532	113,464	12,527,996	-	57,318	-	12,585,314	Iredell	11,897,105	1,091,348	12,988,453	349	552,903	4,248,901	17,790,606
Brunswick	6,902,426	40,298	6,942,724	5,368	80,118	4,479,390	11,507,600	Jackson	4,212,710	12,500	4,225,210	-	25,653	515,242	4,766,105
Buncombe	20,461,671	873,100	21,334,771	17,311,343	366,353	8,538,784	47,551,251	Johnston	25,628,142	954,200	26,582,342	-	690,085	6,743,625	34,016,052
Burke	12,758,581	16,560	12,775,141	330	297,052	2,169,264	15,241,787	Jones	503,395	-	503,395	-	118,546	-	621,941
Cabarrus	10,490,849	402,100	10,892,949	-	313,043	13,708,900	24,914,892	Lee	11,461,416	521,302	11,982,718	-	35,254	715,012	12,732,984
Caldwell	-	79,500	79,500	-	21,379	26,541,999	26,642,878	Lenoir	3,316,716	85,800	3,402,516	1,928,039	233,429	5,009,937	10,573,921
Camden	775,807	-	775,807	-	9,166	-	784,973	Lincoln	7,094,738	299,257	7,393,995	37,657	281,261	-	7,712,913
Carteret	4,307,641	5,204,096	9,511,737	-	105,887	-	9,617,624	Macon	353,400	-	353,400	-	-	557,773	911,173
Caswell	3,755,504	167,000	3,922,504	-	95,672	-	4,018,176	Madison	8,779,521	6,000	8,785,521	-	-	-	8,785,521
Catawba	11,664,676	477,300	12,141,976	71,310	662,556	36,788,996	49,664,838	Martin	1,829,402	288,920	2,118,322	-	82,246	-	2,200,568
Chatham	5,265,165	875,435	6,140,600	-	84,851	1,148,578	7,374,029	McDowell	36,795,889	127,480	36,923,369	-	280,725	340,290	37,544,384
Cherokee	838,088	-	838,088	-	824	-	838,912	Mecklenburg	48,245,137	11,484,500	59,729,637	451,876,780	895,871	117,973,414	630,475,702
Chowan	666,236	-	666,236	-	11,749	426,531	1,104,516	Mitchell	15,931,556	18,834	15,950,390	-	-	903,233	16,853,623
Clay	-	-	-	-	-	-	-	Montgomery	2,158,025	-	2,158,025	-	91,315	-	2,249,340
Cleveland	13,972,986	478,000	14,450,986	2,174	88,435	20,664,236	35,205,831	Moore	5,762,745	416,470	6,179,215	104,711	43,693	2,889,524	9,217,143
Columbus	3,302,848	383,189	3,686,037	-	7,111	-	3,693,148	Nash	9,171,348	140,300	9,311,648	1,963	466,961	5,505,369	15,285,941
Craven	6,741,570	402,450	7,144,020	5,159,593	250,814	1,450,348	14,004,775	New Hanover	5,322,362	3,626,500	8,948,862	21,126,420	266,827	20,001,423	50,343,532
Cumberland	21,107,512	1,119,645	22,227,157	7,285,882	377,353	33,459,878	63,350,270	Northampton	14,630,517	19,098	14,649,615	-	132,960	942,853	15,725,428
Currituck	1,557,537	-	1,557,537	6,185	-	-	1,563,722	Onslow	-	500,920	500,920	4,687,834	579,355	606,365	6,374,474
Dare	-	-	-	-	26,640	181,936	208,576	Orange	5,398,820	213,447	5,612,267	-	677,428	2,395,448	8,685,143
Davidson	38,011,953	634,465	38,646,418	-	419,178	25,258,344	64,323,940	Pamlico	128	174,900	175,028	-	6,055	-	181,083
Davie	2,406,531	118,439	2,524,970	-	215,480	379,212	3,119,662	Pasquotank	1,600,540	-	1,600,540	-	25,553	-	1,626,093
Duplin	3,120,745	-	3,120,745	-	317,593	-	3,438,338	Pender	-	33,280	33,280	-	151,712	-	184,992
Durham	6,531,847	2,807,450	9,339,297	-	1,047,591	4,888,726	15,275,614	Perquimans	1,377,030	-	1,377,030	-	19,850	57,477	1,454,357
Edgecombe	13,932,183	1,024,670	14,956,853	-	143,589	-	15,100,442	Person	1,896,597	130,931	2,027,528	5,186	4,762	-	2,037,476
Forsyth	18,584,887	1,837,069	20,421,956	3,021,322	742,874	27,655,687	51,841,839	Pitt	7,485,623	546,461	8,032,084	1,227,014	105,978	4,556,882	13,921,958
Franklin	1,492,774	198,250	1,691,024	-	41,794	-	1,732,818	Polk	1,875,159	-	1,875,159	-	22,545	-	1,897,704
Gaston	24,218,986	640,817	24,859,803	-	376,524	4,251,602	29,487,929	Randolph	5,661,160	762,077	6,423,237	-	360,920	6,342,023	13,126,180
Gates	-	-	-	-	71,883	-	71,883	Richmond	18,170,504	149,500	18,320,004	-	78,931	156,842	18,555,777
Graham	-	-	-	-	-	-	-	Robeson	31,824,802	310,840	32,135,642	-	260,004	5,206,548	37,602,194
Granville	5,771,793	191,150	5,962,943	-	345,789	1,500,206	7,808,938	Rockingham	16,052,840	122,867	16,175,707	-	162,757	3,090,022	19,428,486
Greene	1,149,931	-	1,149,931	-	71,230	-	1,221,161	Rowan	26,267,575	671,903	26,939,478	-	345,596	11,870,691	39,155,765

TABLE 73. -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	19,545,472	758,022	20,303,494	-	38,596	7,326,685	27,668,775	Vance	2,103,367	449,870	2,553,237	-	285,847	104,308	2,943,392
Sampson	360,262	141,090	501,352	-	188,307	4,588,698	5,278,357	Wake	20,015,848	6,030,351	26,046,199	219,176,229	1,071,217	35,990,480	282,284,125
Scotland	9,531,041	56,310	9,587,351	-	29,421	5,010,486	14,627,258	Warren	259,779	196,900	456,679	-	174,345	688,571	1,319,595
Stanly	5,175,845	-	5,175,845	-	23,224	-	5,199,069	Washington	2,879,306	43,300	2,922,606	-	20,801	2,982,624	5,926,031
Stokes	5,554,990	560,600	6,115,590	-	62,161	-	6,177,751	Watauga	-	-	-	-	43,954	1,664,203	1,708,157
Surry	4,124,244	-	4,124,244	-	206,290	27,105,946	31,436,480	Wayne	7,798,893	315,940	8,114,833	-	131,070	3,955,150	12,201,053
Swain	3,016,755	-	3,016,755	-	13,796	-	3,030,551	Wilkes	1,685,861	-	1,685,861	-	46,768	540,780	2,273,409
Transylvania	862,780	296,500	1,159,280	-	697	-	1,159,977	Wilson	18,535,098	278,400	18,813,498	-	321,431	14,766,695	33,901,624
Tyrrell	-	-	-	-	17,107	-	17,107	Yadkin	-	-	-	-	98,901	3,518,774	3,617,675
Union	17,115,021	90,310	17,205,331	-	26,673	941,847	18,173,851	Yancey	2,157,172	91,050	2,248,222	-	-	-	2,248,222
All counties									803,245,626	58,675,196	861,920,822	819,672,131	20,440,429	605,376,689	2,307,410,071

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 74. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2007-2008**

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	264,996,328	10,628,150,861	2.49%	Hertford	41,519,867	1,175,882,991	3.53%	Vance	61,724,377	2,143,303,321	2.88%
Alexander	65,452,048	2,506,695,020	2.61%	Hoke	55,974,758	2,142,804,041	2.61%	Wake	2,887,222,593	83,045,634,904	3.48%
Alleghany	33,732,576	1,828,179,959	1.85%	Hyde	15,294,830	770,087,717	1.99%	Warren	39,261,500	1,475,291,113	2.66%
Anson	206,382,344	1,416,426,583	14.57%	Iredell	314,320,783	18,996,373,630	1.65%	Washington	26,232,445	763,797,839	3.43%
Ashe	67,990,631	3,518,439,676	1.93%	Jackson	117,447,280	6,994,255,506	1.68%	Watauga	72,823,155	8,343,937,556	0.87%
Avery	29,521,636	3,942,909,677	0.75%	Johnston	209,085,246	10,870,368,692	1.92%	Wayne	317,058,054	6,360,004,930	4.99%
Beaufort	66,545,269	3,941,535,473	1.69%	Jones	30,800,914	701,088,347	4.39%	Wilkes	124,097,354	5,376,287,593	2.31%
Bertie	36,231,051	1,068,632,013	3.39%	Lee	120,669,506	4,631,789,395	2.61%	Wilson	65,435,742	5,325,295,038	1.23%
Bladen	76,803,349	2,564,054,251	3.00%	Lenoir	92,197,873	3,362,920,813	2.74%	Yadkin	62,001,479	2,426,582,162	2.56%
Brunswick	1,172,889,152	31,339,363,667	3.74%	Lincoln	356,749,623	6,462,239,858	5.52%	Yancey	29,465,236	1,663,986,417	1.77%
Buncombe	620,602,348	27,241,629,859	2.28%	Macon	113,519,723	8,975,358,517	1.26%	All counties	24,292,362,350	862,898,190,893	2.82%
Burke	155,353,459	6,492,242,959	2.39%	Madison	63,129,513	1,811,418,436	3.49%				
Cabarrus	261,754,744	16,260,119,680	1.61%	Martin	51,907,671	1,485,658,842	3.49%				
Caldwell	161,468,090	5,252,187,108	3.07%	McDowell	121,693,607	2,995,234,985	4.06%				
Camden	12,032,643	1,097,700,429	1.10%	Mecklenburg	3,287,070,539	93,561,997,236	3.51%				
Carteret	126,877,222	18,624,543,772	0.68%	Mitchell	42,641,211	1,192,178,450	3.58%				
Caswell	56,703,022	1,327,878,117	4.27%	Montgomery	67,082,722	2,229,099,754	3.01%				
Catawba	603,359,415	14,261,245,788	4.23%	Moore	149,867,960	11,228,218,009	1.33%				
Chatham	230,861,538	7,038,498,207	3.28%	Nash	106,393,085	5,987,799,990	1.78%				
Cherokee	45,768,738	2,723,028,874	1.68%	New Hanover	430,519,407	32,790,806,076	1.31%				
Chowan	18,371,464	1,358,713,444	1.35%	Northampton	90,947,674	1,842,615,700	4.94%				
Clay	12,732,522	1,408,705,809	0.90%	Onslow	200,800,969	11,212,337,238	1.79%				
Cleveland	236,754,791	6,077,970,562	3.90%	Orange	218,226,665	12,516,765,925	1.74%				
Columbus	124,255,466	3,246,740,707	3.83%	Pamlico	30,669,894	1,772,688,492	1.73%				
Craven	111,440,333	6,729,714,449	1.66%	Pasquotank	42,530,804	3,161,549,114	1.35%				
Cumberland	338,903,209	16,300,393,780	2.08%	Pender	52,510,789	4,503,389,963	1.17%				
Currituck	62,504,298	8,071,681,839	0.77%	Perquimans	23,125,044	994,577,389	2.33%				
Dare	114,793,870	17,261,617,941	0.67%	Person	874,463,479	3,846,168,575	22.74%				
Davidson	370,205,650	12,531,767,648	2.95%	Pitt	107,007,491	10,050,462,152	1.06%				
Davie	69,356,149	3,797,201,049	1.83%	Polk	47,035,073	1,916,795,162	2.45%				
Duplin	86,418,360	3,033,211,308	2.85%	Randolph	246,852,896	10,087,548,022	2.45%				
Durham	516,896,006	23,157,807,820	2.23%	Richmond	482,628,773	2,441,165,775	19.77%				
Edgecombe	120,244,677	2,478,718,410	4.85%	Robeson	250,455,739	5,378,509,772	4.66%				
Forsyth	608,722,148	30,657,283,958	1.99%	Rockingham	395,263,366	5,966,080,678	6.63%				
Franklin	123,677,723	3,756,597,793	3.29%	Rowan	413,266,476	11,345,799,236	3.64%				
Gaston	704,768,211	14,039,366,707	5.02%	Rutherford	276,120,328	5,737,173,435	4.81%				
Gates	14,421,738	559,689,322	2.58%	Sampson	100,861,493	3,405,104,208	2.96%				
Graham	12,004,908	825,392,310	1.45%	Scotland	74,881,461	1,898,425,908	3.94%				
Granville	101,165,673	3,490,649,159	2.90%	Stanly	104,176,901	4,067,239,897	2.56%				
Greene	30,313,006	935,315,257	3.24%	Stokes	394,861,956	3,248,635,297	12.15%				
Guilford	1,092,285,698	43,194,573,034	2.53%	Surry	147,083,699	4,830,816,872	3.04%				
Halifax	152,640,937	3,397,265,376	4.49%	Swain	35,939,920	1,357,828,371	2.65%				
Harnett	134,214,677	5,491,075,857	2.44%	Transylvania	103,348,541	4,030,374,908	2.56%				
Haywood	131,645,395	6,753,069,943	1.95%	Tyrrell	10,197,386	414,476,347	2.46%				
Henderson	198,073,368	12,478,721,519	1.59%	Union	313,761,600	17,475,253,325	1.80%				

TABLE 75. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2008-2009

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						
Swepsonville			...						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						Woodfin			.2650					

TABLE 75. -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 75. -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 75. -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 76. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

County	R a t e %	Fiscal year 2004-2005				R a t e %	Fiscal year 2005-2006				R a t e %	Fiscal year 2006-2007			
		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	482,227			260,938	3	503,919			250,611	3	567,296			62,468
Alexander					208,565					0					10,350
Alleghany	3	28,667			3,700	3	34,684			3,850	3	39,936			3,780
Anson	3	24,631			32,769	3	23,225			32,472	3	23,429			4,310
Ashe	3	114,107			10,042	3	126,091			9,810	3	138,364			8,974
Avery					6,950					6,000					7,350
Beaufort					125,324					9,259					8,543
Bertie					20,441	3				19,874					6,636
Bladen					57,725					59,729					13,517
Brunswick	1	832,136			265,630	1	1,026,874			770,352	1	1,112,779			58,631
Buncombe	4	5,256,845			1,220,653	4	5,971,048			1,335,805	4	6,569,262			111,893
Burke	3	146,931			277,672	3	165,648			287,159	3	185,647			16,513
Cabarrus	5	1,053,031			481,762	5	1,177,397			508,371	5	1,583,775			441,328
Caldwell	3	72,981			382,489	3	71,244			360,167	3	87,981			24,336
Camden	6	4,542		625,720	48,668	6	6,961		681,019	49,316	6	6,212		586,419	1,900
Carteret	5	3,765,000			285,179	5	4,385,694			382,553	5	4,622,423			13,128
Caswell					26,396					24,835					6,660
Catawba					633,609					658,752					60,053
Chatham	3	91,191			133,319	3	103,756			142,746	3	108,507			17,460
Cherokee	3	126,931			15,709	3	148,000			66,109	3	144,366			10,300
Chowan	3	70,260		476,033	21,576	3	79,351		950,789	23,102	5	121,684		648,146	2,725
Clay	3	17,752			25,060	3	15,484			26,327	3	18,329			3,900
Cleveland	3	255,711			327,261	3	268,611			325,729	3	185,438			18,405
Columbus	3	71,419			77,224	3	74,058			68,471	3	62,399			21,148
Craven	6	1,017,721			211,847	6	1,148,289			179,453	6	1,168,702			54,534
Cumberland	6	2,893,777	3,829,455		1,811,521	6	4,050,562	4,098,290		1,064,201	6	3,600,195	4,513,421		456,239
Currituck	4	4,667,481		7,508,030	240,892	4	5,322,539		4,901,640	222,374	6	8,056,036		3,237,940	37,070
Dare	5	13,223,232	1,719,889	15,129,331	55,080	5	14,433,446	1,839,772	10,760,950	29,906	5	16,341,094	1,847,456	6,994,744	30,198
Davidson					947,959					979,860					50,175
Davie	3	44,959			129,332	3	45,101			109,100	3	42,879			14,608
Duplin	6	93,606			35,635	6	190,460			45,756	6	178,686			25,679
Durham	6	7,154,485			983,432	6	7,688,386			823,664	6	8,561,624			909,148
Edgecombe					92,943					90,352					34,716
Forsyth	6	3,192,141			1,152,980	6	3,567,421			1,142,175	6	3,899,633			358,027
Franklin					93,798		17,942			126,625	6	65,054			19,300
Gaston	3	369,337			489,804	3	801,859			582,955	3	941,832			767,693
Gates					4,603					3,125					1,910
Graham	3	102,376			9,362	3	123,213			8,604	3	123,756			4,000
Granville	3	96,797			49,193	3	99,249			51,513	6	111,225			11,821
Greene					9,014					9,335					6,011

TABLE 76. -Continued

County	R a t e %	Fiscal year 2004-2005				R a t e %	Fiscal year 2005-2006				R a t e %	Fiscal year 2006-2007			
		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	4,248,871			184,344	3	4,531,148			187,428	3	4,464,632			186,487
Halifax	5	275,096			146,462	5	458,563			153,583	5	512,845			22,162
Harnett	6	289,062			1,732,984	6	270,406			1,788,167	6	332,359			31,800
Haywood	3	669,569			311,796	3	706,526			320,982	4	760,217			27,200
Henderson	3	672,476			285,717	3	737,707			348,742	4	764,657			35,835
Hertford	3	53,725			58,001	3	49,022			57,893	3	49,770			18,240
Hoke					1,228,681					52,160					9,349
Hyde	3	329,807			2,675	3	355,932			1,155	3	397,214			1,070
Iredell					490,796					522,943					74,354
Jackson	3	431,806			40,395	3	467,759			81,156	3	516,020			21,144
Johnston	3	467,577			238,679	3	510,142			312,627	3	559,060			53,261
Jones					1,715					7,409					625
Lee	5	154,323			211,980	5	163,547			162,565	3	181,006			17,625
Lenoir	3	146,897			144,205	3	173,898			133,347	3	171,982			21,920
Lincoln	3	62,402			204,458	3	75,329			211,585	3	61,684			24,200
Macon	3	416,156			82,234	3	438,202			91,686	3	479,745			28,900
Madison	5	51,356			22,376	5	93,556			22,395	5	141,871			9,726
Martin	3	124,816			50,055	3	122,324			49,682	6	206,376			5,215
McDowell	3	129,539			174,136	3	152,333			168,925	5	157,828			9,063
Mecklenburg	6	17,843,034	15,522,879		455,631	6	22,793,876	17,350,589		475,116	8	31,908,949	18,765,352		354,945
Mitchell	3	37,777			43,955	3	45,281			77,885	3	52,464			5,850
Montgomery					27,133					1,200	3	28,437			9,790
Moore	3	1,282,444			151,316	3	1,258,736			132,425	3	1,282,379			3,598
Nash	5	1,034,938			156,859	5	1,095,964			160,355	5	1,130,568			160,768
New Hanover	3	3,232,349			1,243,604	3	3,566,359			1,182,519	3	3,864,143			569,899
Northampton					55,884					56,474					4,235
Onslow	3	1,005,312			523,882	3	1,200,248			705,611	3	1,337,134			89,816
Orange	2	513,486			382,545	2	576,010			394,254	3	664,903			456,987
Pamlico					19,114					13,975					4,870
Pasquotank	6	204,035		2,084,589	161,937	6	329,045		2,862,993	177,479	6	474,563		2,222,493	11,400
Pender	3	13,229			221,763	3	13,536			247,086	3	12,382			5,000
Perquimans				881,643	46,594				1,188,539	71,501				663,043	31,638
Person	5	140,174			93,613	5	129,510			91,840	5	184,706			23,855
Pitt	6	1,147,141			309,363	6	1,205,242			312,749	6	1,370,832			35,608
Polk	3	59,157			25,978	3	65,128			26,507	3	67,606			8,450
Randolph	3	345,228			323,830	3	370,224			396,278	3	371,708			105,718
Richmond	6	206,641			193,950	3	245,733			207,986	3	252,347			12,691
Robeson					278,394					242,268					27,519
Rockingham	3	162,255			321,468	3	168,392			261,204	3	164,303			34,377
Rowan	3	277,421			525,439	3	301,101			521,115	3	309,228			88,120

TABLE 76. -Continued

County	Rate	Fiscal year 2004-2005				Rate	Fiscal year 2005-2006				Rate	Fiscal year 2006-2007			
		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	250,289			55,241	3	388,500			55,306	5	561,154			12,800
Sampson					75,130					73,766					18,550
Scotland	3	135,388			69,168	3	157,450			64,604	6	155,894			6,345
Stanly	6	184,879			172,947	6	199,699			164,821	6	163,680			30,833
Stokes					58,752					60,269					56,726
Surry					28,755					31,555					31,355
Swain	3	212,794			21,495	3	247,927			21,294	3	315,733			9,750
Transylvania	4	209,204			11,335	4	280,832			12,043	4	321,327			12,147
Tyrrell	6	6,298			2,571	6	7,042			2,927	6	6,280			930
Union					375,144					405,196					42,200
Vance	6	314,514			143,554	6	311,956			141,852	3	335,434			8,870
Wake	6	10,997,889	13,160,031		189,919	6	12,134,712	14,397,328		1,679,925	6	13,632,091	15,749,286		196,636
Warren					16,437					14,526					17,533
Washington	6	104,689			16,679	6	105,220			16,695	6	103,116			3,945
Watauga					171,272					268,717	6	728,144			21,457
Wayne					500,154					511,033					49,528
Wilkes					276,950					288,809					311,938
Wilson	3	299,477			114,952	3	319,487			109,985	3	359,869			46,519
Yadkin					115,475					113,026					14,400
Yancey	3	52,100			91,077	3	44,416			89,724	3	58,342			5,890
Total		94,065,893	34,232,254	26,705,346	24,947,003		108,538,534	37,685,979	21,345,930	25,446,722		128,643,524	40,875,515	14,352,785	7,257,097
Total collections					179,950,496					193,017,164					191,128,921

Detail may not add to totals due to rounding.

TABLE 77. -Continued

Municipality	Fiscal year 2004-2005			Fiscal year 2005-2006			Fiscal year 2006-2007					
	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												
Askewville												
Aulander				11,299				7,764				
Colerain												
Kelford												
Lewiston-Woodville				500				450				475
Powellsville												
Roxobel				120								
Windsor				20,425				30,361				2,541
Bladen												
Bladenboro				16,026				17,347				3,192
Clarkton				2,090				2,378				1,875
Dublin				2,612				4,808				1,054
East Arcadia												
Elizabethtown				64,209				63,009				26,918
Tar Heel				142				140				412
White Lake								28,779				7,362
Brunswick												
Bald Head Island	6	488,804		19,918	6	590,565		21,189	6	618,585		1,035
Belville				5,314				7,650				9,405
Boiling Spring Lakes				3,597				28,480				4,754
Bolivia												
Calabash				5,394				5,442				6,493
Carolina Shores				2,732				1,008				5,995
Caswell Beach	5	144,881		12,688	5	169,344		10,920	5	231,658		5,907
Holden Beach	5	1,010,038		43,120	5	1,314,808		43,568	5	1,495,606		9,267
Leland				48,737				60,418				63,436
Navassa				7,091								
Northwest				738				1,161				1,386
Oak Island	5	693,498		157,908	5	777,906		9,257	5	726,051		
Ocean Isle Beach	3	757,564		4,966	3	825,320		152,371	3	1,134,847		7,270
Sandy Creek												
Shallotte	3	79,605		17,990	3	87,618		22,313	3	87,757		22,536
Southport	3	20,835		45,044	3	13,385		58,735	3	12,187		18,940
St James								35,478				
Sunset Beach	5	801,522		390	5	905,085		435	5	922,107		405
Varnamtown												
Buncombe												
Asheville				2,676,709				2,604,127				2,120,626
Biltmore Forest				18,188								
Black Mountain				147,695				152,677				61,996
Montreat				12,136				12,991				75
Weaverville				34,474				39,881				4,728
Woodfin				21,309				60,649				8,981

TABLE 77. -Continued

Municipality	R a t e %	Fiscal year 2004-2005			R a t e %	Fiscal year 2005-2006			R a t e %	Fiscal year 2006-2007		
		Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[\$]
Burke												
Connelly Springs												
Drexel				14,000				14,588				
Glen Alpine								643				
Hickory**												
Hildebran				7,585				8,355				
Long View**												
Morganton				55,498				55,135			56,068	
Rhodhiss**												
Rutherford College				12,104				12,410				
Valdese				54,025				56,207				
Cabarrus												
Concord				1,578,154				1,717,092			1,868,522	
Harrisburg				38,421				44,869			1,630	
Kannapolis*				570,386							361,817	
Locust**												
Midland												
Mount Pleasant				17,717				17,453			75	
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				3,080				2,970				
Hickory**												
Hudson				23,528				25,012				
Lenoir				245,661				244,278				
Rhodhiss*												
Sawmills								31,180				
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				49,604				55,427			19,011	
Beaufort				50,165				54,022			25,903	
Bogue											762	
Cape Carteret				16,209				17,310			7,400	
Cedar Point												
Emerald Isle				6,609				14,620			12,090	
Indian Beach												
Morehead City				177,449				192,309			65,873	
Newport				29,601				40,742			8,317	
Peletier												
Pine Knoll Shores				31,965				34,037			2,994	

TABLE 77. -Continued

Municipality	Fiscal year 2004-2005			Fiscal year 2005-2006			Fiscal year 2006-2007					
	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							3,916	4,200				299
Catawba												
Claremont	5	15,804			4	21,613	8,054	8,495	4	25,170		
Conover							61,310	66,269				2,531
Hickory*	5	893,350			5	1,012,157	1,678,327	1,637,218	5	1,105,845		1,268,803
Long View*							9,974	8,923				10,463
Maiden*							20,861	20,419				
Newton							79,227	81,692				935
Chatham												
Cary**												
Goldston							291	286				299
Pittsboro							28,300					10,517
Siler City							78,778	80,709				45,604
Cherokee												
Andrews							4,105	4,366				4,184
Murphy							11,526	11,278				
Chowan												
Edenton							99,396	92,301				79,314
Clay												
Hayesville							1,961					
Cleveland												
Belwood												
Boiling Springs							2,573	1,671				1,803
Casar												
Earl												
Fallston							3,803	3,977				
Grover							595	1,185				800
Kings Mountain*	3	60,070			3	56,329	54,334	54,203	3	61,232		10,658
Kingstown												
Lattimore												
Lawndale							3,968	3,964				
Mooresboro												
Patterson Springs												
Polkville												
Shelby	3	102,032			3	103,621	175,315	184,241	3	108,049		5,880
Waco							30	1,430				

TABLE 77. -Continued

Municipality	R a t e %	Fiscal year 2004-2005			R a t e %	Fiscal year 2005-2006			R a t e %	Fiscal year 2006-2007		
		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				1,704				1,662			40	
Hamilton												
Hassell												
Jamesville				2,919				2,211			335	
Oak City												
Parmele												
Robersonville				22,100				20,430			5,690	
Williamston				85,609				73,752			37,193	
McDowell												
Marion				20,439				21,810			20,491	
Old Fort				1,148				3,253			2,835	
Mecklenburg												
Charlotte				29,673,611				37,215,625			32,011,264	
Cornelius				251,842							108,591	
Davidson*				79,506				89,483				
Huntersville				176,508				278,169				
Matthews				406,962							280,584	
Mint Hill												
Pineville				306,335				354,806			538,802	
Stallings**												
Weddington**												
Mitchell												
Bakersville				3,319				4,171			1,266	
Spruce Pine				44,031				35,215			6,157	
Montgomery												
Biscoe				4,463				4,419				
Candor				3,956				3,789			240	
Mount Gilead				90				90			90	
Star				6,977				2,095				
Troy				19,264				16,226			3,718	
Moore												
Aberdeen				83,466				83,846			19,318	
Cameron				70				55			30	
Carthage				21,010				26,076			15,447	
Foxfire Village				8,967				9,554				
Pinebluff				28,700				24,626			11,387	
Pinehurst				151,851				217,474			490	
Robbins				3,867				3,487			2,280	
Southern Pines				177,973				185,194			26,900	
Taylortown												
Vass				2,781				6,050				
Whispering Pines				20,449				30,060			2,971	

TABLE 77. -Continued

Municipality	Fiscal year 2004-2005			Fiscal year 2005-2006			Fiscal year 2006-2007					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance												
Arapahoe												
Bayboro							9,567					881
Grantsboro												
Mesic												
Minnesott Beach							2,898					135
Oriental	3	18,014		10,645	3	23,969		2,781	3	21,439		
Stonewall												
Vandemere							1,237					
Pasquotank												
Elizabeth City*				354,322				384,036				231,502
Pender												
Atkinson				105								120
Burgaw				4,185				28,670	3	6,193		7,257
Saint Helena												
Surf City*	3	508,651		68,903	3	288,903		76,931	3	321,417		22,973
Topsail Beach	3	219,626			3	233,018		36,206	3	243,019		2,677
Wallace**												
Watha												
Perquimans												
Hertford				33,518				33,111				13,305
Winfall				5,820				7,266				3,617
Person												
Roxboro				184,401				195,864				136,376
Pitt												
Ayden				54,735				56,180				56,203
Bethel				18,631								
Falkland				175				175				220
Farmville				54,424				60,850				29,046
Fountain				328				378				478
Greenville				1,624,283				2,076,397				1,364,359
Grifton*				15,800				15,657				11,160
Grimesland				283								255
Simpson				4,437				3,437				
Winterville				71,518				91,908				12,648
Polk												
Columbus	3	21,878		15,003	3	24,204		19,263	3	22,995		8,671
Saluda*				2,840				3,160				3,538
Tryon				17,959				19,029	3	13,401		15

TABLE 77. -Continued

Municipality	Fiscal year 2004-2005			Fiscal year 2005-2006			Fiscal year 2006-2007		
	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									
East Spencer			10,222			7,965			8,074
Faith			6,636			7,781			
Granite Quarry			30,085			26,477			3,167
Kannapolis**									
Landis									
Rockwell			18,619			21,105			4,122
Salisbury			555,870			537,980			290,194
Spencer						14,325			3,037
Rutherford									
Bostic			1,500			959			
Chimney Rock									
Ellenboro			1,374			1,030			
Forest City			70,910			81,336			4,680
Lake Lure			27,737			20,103			4,817
Ruth									
Rutherfordton			52,665			93,131			34,558
Spindale			15,998			1,710			7,042
Sampson									
Autryville			2,951			2,975			480
Clinton			71,322			72,879			73,722
Faison**									
Garland			5,544			5,687			4,687
Harrells*									
Newton Grove			6,845			6,900			22,717
Roseboro			21,522			21,522			4,120
Salemburg			7,159			6,901			1,499
Turkey									
Scotland									
East Laurinburg									
Gibson			103			273			260
Laurinburg			170,969			28,784			29,549
Maxton**									
Wagram			4,210			3,812			653
Stanly									
Albemarle			271,087			210,288			223,074
Badin									
Locust*			14,952			16,380			9,737
Misenhimer									
New London			6,317			6,190			
Norwood			1,783			1,723			1,663
Oakboro			12,181			12,047			1,767
Red Cross									
Richfield			6,418			5,267			
Stanfield			6,870						495

TABLE 77. -Continued

Municipality	Fiscal year 2004-2005			Fiscal year 2005-2006			Fiscal year 2006-2007					
	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							380,916					125,896
Cary*							2,812,777					2,814,261
Durham**												
Fuquay-Varina							120,968					88,176
Garner							433,216					157,969
Holly Springs							225,694					117,200
Knightdale							111,347					74,061
Morrisville*							122,590					408,006
Raleigh*							12,072,490					10,668,888
Rolesville							23,413					15,343
Wake Forest*							257,047					118,084
Wendell							23,822					8,006
Zebulon*							44,516					46,596
Warren												
Macon							150					
Norlina												
Warrenton							18,446					2,238
Washington												
Creswell							1,550					350
Plymouth							14,009					9,763
Roper							509					322
Watauga												
Beech Mountain*	6	234,987			6	260,171			6	257,173		
Blowing Rock*	3	627,662			6	736,330			6	795,915		16,261
Boone	3	474,749			3	495,600			3	533,386		51,477
Seven Devils*						31,517			6	51,943		525
Wayne												
Eureka							1,003					955
Fremont							7,131					6,043
Goldsboro	5	463,450			5	455,172			5	488,415		242,716
Mount Olive*							35,432					36,924
Pikeville												
Seven Springs							110					110
Walnut Creek							6,536					6,891
Wilkes												
Elkin**												
North Wilkesboro							50,171					51,504
Ronda												
Wilkesboro	3	142,798			3	144,809			3	149,213		14,626

TABLE 77. -Continued

Municipality	Fiscal year 2004-2005			Fiscal year 2005-2006			Fiscal year 2006-2007					
	Rate	Occupancy tax	Meals tax	License taxes	Rate	Occupancy tax	Meals tax	License taxes	Rate	Occupancy tax	Meals tax	License taxes
	%	[see rate column]	[1% rate]	[\$]	%	[see rate column]	[1% rate]	[\$]	%	[see rate column]	[1% rate]	[\$]
Wilson												
Black Creek												
Elm City				2,548				2,548				2,398
Kenly**												
Lucama				2,142				5,349				1,096
Saratoga												
Sharpsburg**												
Sims				215				1,256				252
Stantonsburg				6,514				6,866				720
Wilson				1,201,109				905,264				557,691
Yadkin												
Boonville												
East Bend								2,517				
Jonesville	1	49,133		23,244	1	50,160		24,924	3	158,643		5,214
Yadkinville				25,554								200
Yancey												
Burnsville				35,377				32,072				18,234
Total		20,276,172	189,169	106,960,010		22,602,203	198,102	118,735,613		24,803,592	214,383	83,420,568
Total collections				127,425,351				141,535,918				108,438,543

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.