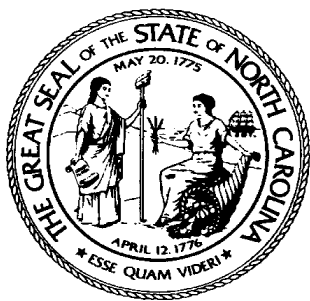
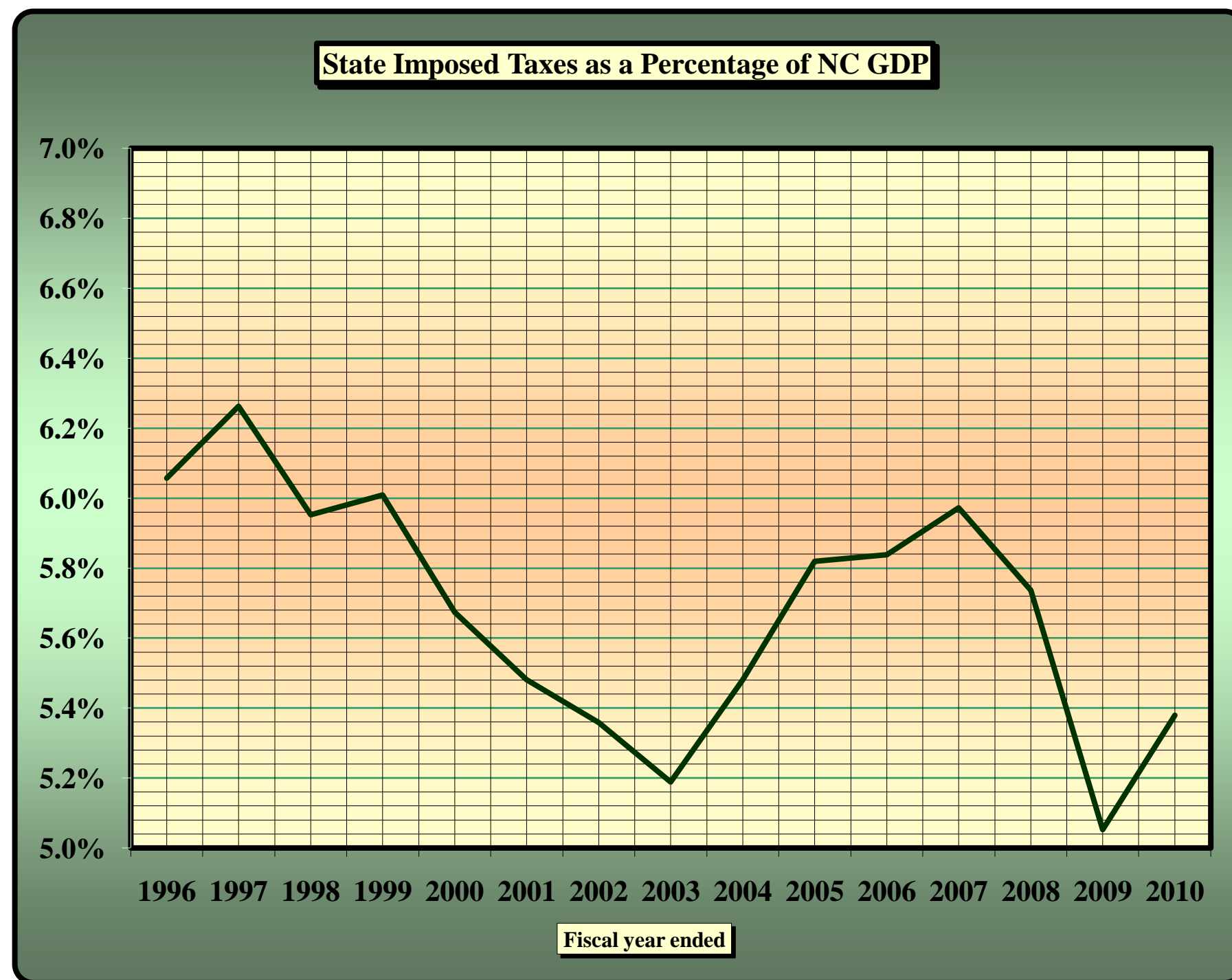


# Statistical Abstract of North Carolina Taxes 2010



Policy Analysis and  
Statistics Division

---

**Statistical Abstract of North Carolina Taxes  
2010**

---

## 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 Collections [Article 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 2009-2010 [Articles 3., 5E.]  
17B) State Sales and Use Tax: Electricity, Telecommunications, and Video Programming Services  
Net Collections and Distributable Proceeds for 2009-2010  
18) Primary Forest Products Tax Net Collections [§ 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 2008  
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 (1¢) 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 1995-1996 and 2009-2010 [Rank, Contribution Percentage, and Overall Growth]	
39)	A County Comparison of State Retail Taxable Sales for 1996-1997 and 2009-2010 [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	§ 58[Article 6.]; § 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)	Gallons of Fuel Sold In North Carolina: Taxable and Non-Taxable	
55)	1/4 Cent Motor Fuels and Oil Inspection Fees	§ 119[Article 3.]
<b>PART IV . LOCAL GOVERNMENT SALES AND USE TAX REVENUES</b>		
56)	Summary of Local Sales and Use Tax Collections and Distributable Shares by County for Fiscal Year 2009-2010	§ 105[Articles 39., 40., 42., 43., 44., 45., 46.]
57)	Article 39 First One-Cent (1¢) Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2009-2010	[Article 39.]
58A)	Article 40 First One-Half Cent (1/2¢) Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2009-2010	[Article 40.]
58B)	Article 42 Second One-Half Cent (1/2¢) Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2009-2010	[Article 42.]
59)	Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax Allocations and Distributable Shares by County for Fiscal Year 2009-2010 (Effective until October 1, 2009)	[Article 44.]
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 (1/4¢) 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 2009-2010
- 66) Amounts of Municipal Revenues by Types and Municipal Shares of State Taxes, Fiscal Year 2009-2010
- 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 2009-2010
- 73) Valuation of Property of Transportation Companies by Counties and by Types of Companies for 2009-2010
- 74) Valuation of Public Service Company Property as a Percentage of Total Valuation by County, Fiscal Year 2009-2010
- 75) Collections of Occupancy, Prepared Foods, Land Transfer Taxes, and License Taxes by County
- 76) Collections of Occupancy, Meals, and License Taxes by Municipality

**PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT**

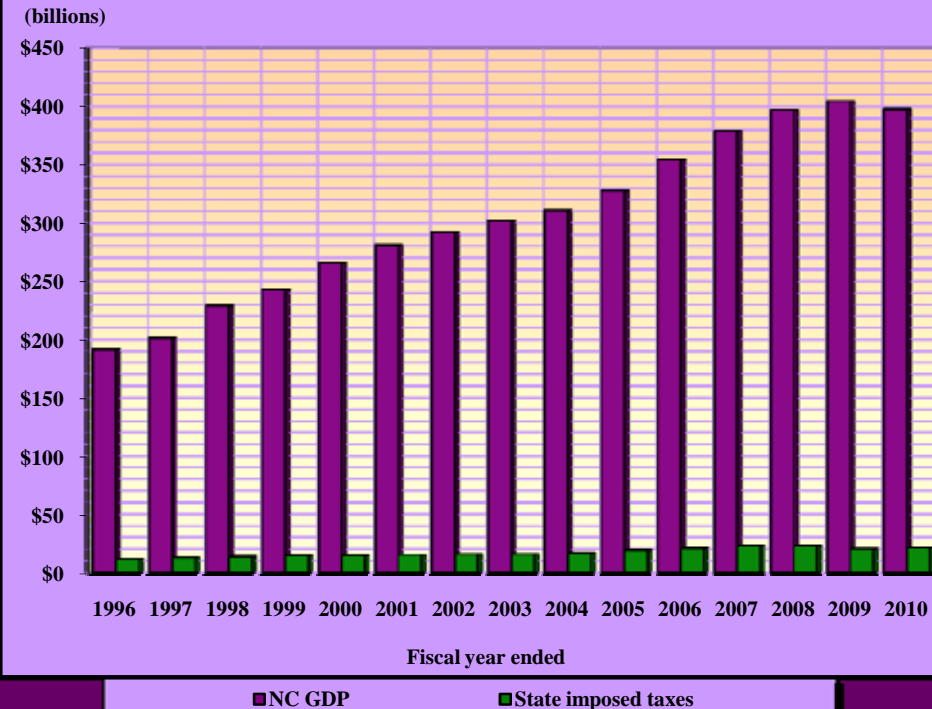
**TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP**

Fiscal year	NC GDP [current dollars] [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percentage of NC GDP
	Amount [\$]	Percent change %	General tax amount [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
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...	228,824,000,000	13.66%	13,292,313,251	327,929,720	13,620,242,971	8.02%	5.95%
1998-1999...	242,831,000,000	6.12%	14,207,776,552	385,286,674	14,593,063,226	7.14%	6.01%
1999-2000...	265,927,000,000	9.51%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.67%
2000-2001...	281,418,000,000	5.83%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.48%
2001-2002...	292,171,000,000	3.82%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.36%
2002-2003...	302,072,000,000	3.39%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.19%
2003-2004...	310,823,000,000	2.90%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.48%
2004-2005...	327,547,000,000	5.38%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.82%
2005-2006...	354,973,000,000	8.37%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.84%
2006-2007...	379,050,000,000	6.78%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.97%
2007-2008...	396,832,000,000	4.69%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.74%
2008-2009...	404,567,000,000	1.95%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	5.05%
2009-2010...	398,042,000,000	-1.61%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.38%

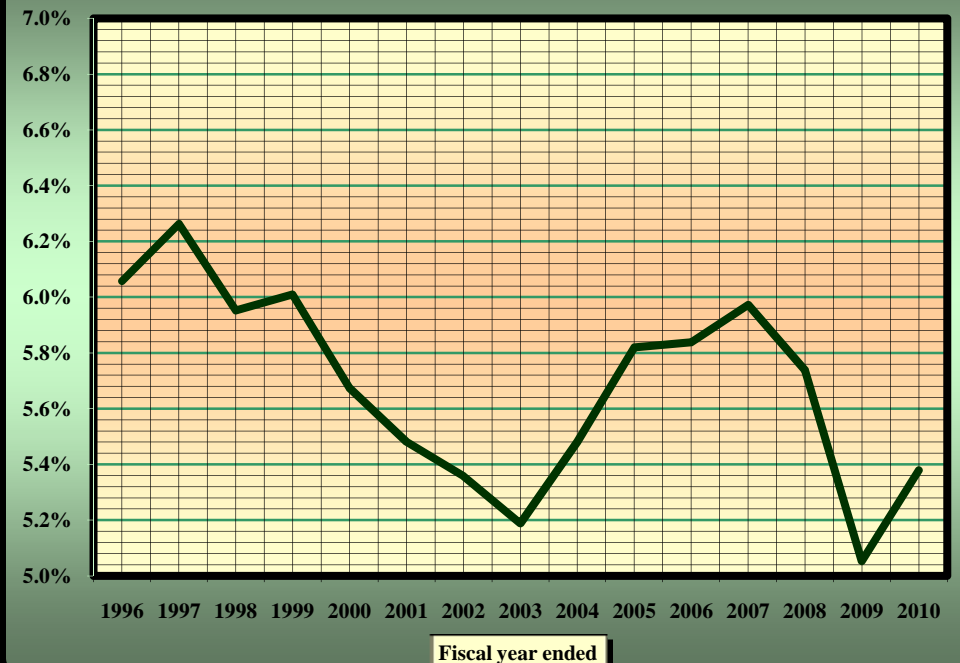
The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state series beginning with 1997 when the data basis changed from SIC industry definitions to NAICS 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 November 18, 2010; North Carolina Employment Security Commission. Unemployment taxes

**Figure 1.1 North Carolina GDP Compared to State Tax Revenue**



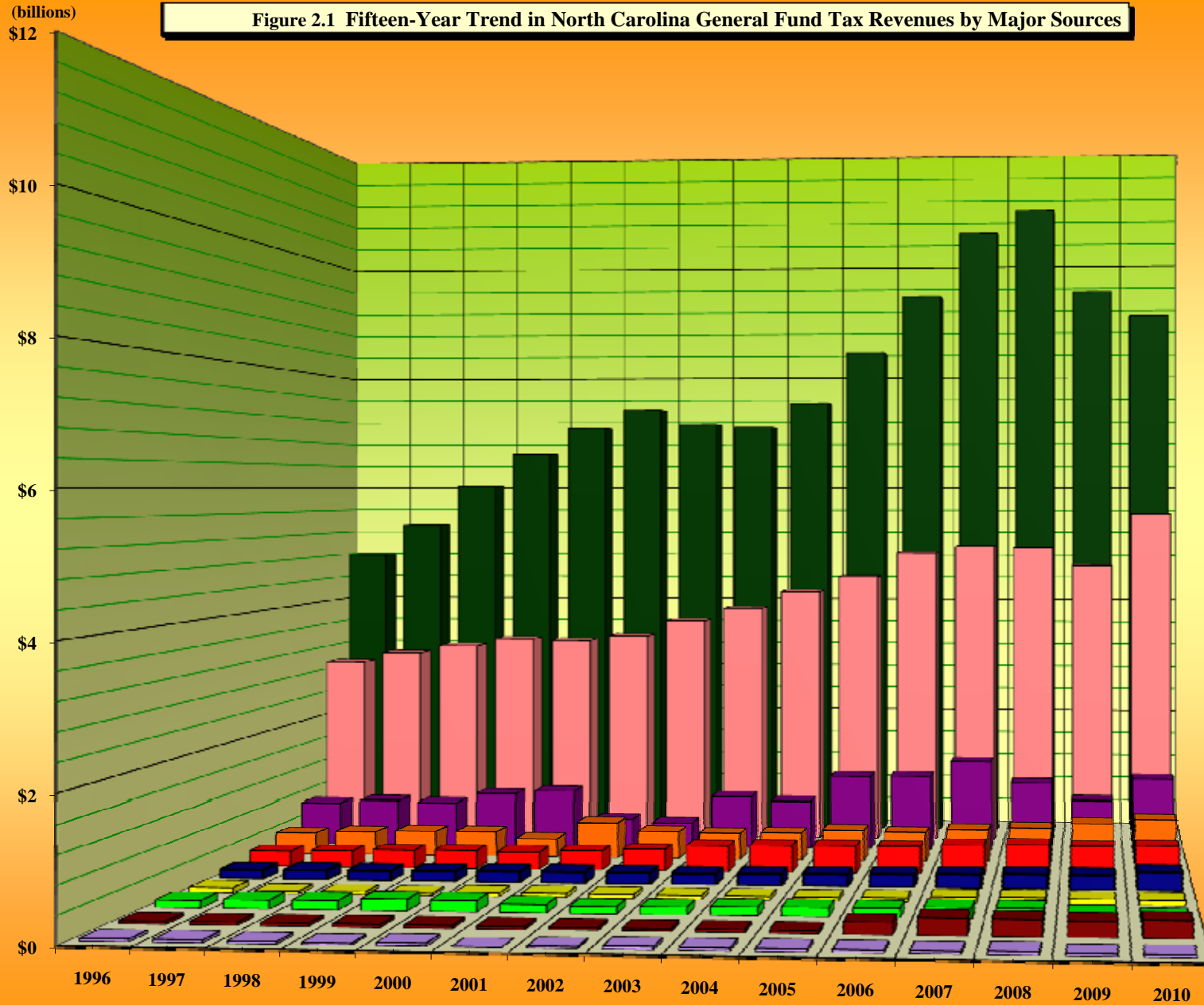
**Figure 1.2 State Imposed Taxes as a Percentage of NC GDP**





**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
■ Other
■ Alcoholic Beverage
■ Insurance
■ Franchise
■ Corporate
■ Sales and Use
■ Individual

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

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

Sources of revenue	Fiscal Year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%	128,479,443	0.85%	135,211,344	0.83%
Privilege License Tax.....	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%	41,615,694	0.28%	44,992,019	0.28%
Tobacco Products Tax.....	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%	43,732,769	0.29%	42,981,044	0.26%
Soft Drink Tax.....	51,202	0.00%	1,855	0.00%	-	-	-	-	-	-
Franchise Tax.....	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%
<b>Income Taxes:</b>										
Individual Income Tax.....	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%
Corporate Income Tax.....	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%	776,964,847	5.15%	1,193,529,164	7.31%
<b>Total income taxes.....</b>	<b>7,851,657,610</b>	<b>58.37%</b>	<b>7,543,952,372</b>	<b>55.84%</b>	<b>7,929,026,697</b>	<b>55.66%</b>	<b>8,286,862,932</b>	<b>54.98%</b>	<b>9,602,817,782</b>	<b>58.82%</b>
Sales and Use Tax.....	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%	4,222,201,842	28.01%	4,477,159,178	27.42%
Alcoholic Beverage Tax.....	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%	182,392,509	1.21%	189,308,658	1.16%
Gift Tax.....	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%	16,630,438	0.11%	18,896,837	0.12%
Intangibles Tax.....	3,906	0.00%	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	497,560	0.00%	518,887	0.00%	379,551	0.00%	527,447	0.00%	351,890	0.00%
Insurance Tax.....	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%	423,405,050	2.81%	431,664,202	2.64%
Piped Natural Gas Tax.....	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%	38,994,881	0.26%	35,081,603	0.21%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax.....	-	-	1,841,220	0.01%	-	-	-	-	-	-
Scrap Tire Disposal Tax.....	-	-	2,922,488	0.02%	-	-	-	-	-	-
Manufacturing Tax*.....	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	756,029	0.01%	751,977	0.01%	722,893	0.01%	589,383	0.00%	411,955	0.00%
<b>Total Tax Revenue.....</b>	<b>12,573,059,410</b>	<b>93.47%</b>	<b>12,444,661,014</b>	<b>92.11%</b>	<b>13,117,230,784</b>	<b>92.08%</b>	<b>13,830,726,874</b>	<b>91.76%</b>	<b>15,477,557,903</b>	<b>94.80%</b>
<b>Total Non-tax Revenue &amp; Transfers.....</b>	<b>878,801,563</b>	<b>6.53%</b>	<b>1,065,344,378</b>	<b>7.89%</b>	<b>1,128,835,549</b>	<b>7.92%</b>	<b>1,242,615,142</b>	<b>8.24%</b>	<b>848,923,661</b>	<b>5.20%</b>
<b>Total General Fund Revenue.....</b>	<b>13,451,860,973</b>	<b>100.00%</b>	<b>13,510,005,392</b>	<b>100.00%</b>	<b>14,246,066,333</b>	<b>100.00%</b>	<b>15,073,342,016</b>	<b>100.00%</b>	<b>16,326,481,563</b>	<b>100.00%</b>

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax .....	133,379,473	0.75%	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%	71,905,766	0.39%
Privilege License Tax.....	45,569,504	0.25%	46,277,585	0.24%	56,309,007	0.28%	37,515,608	0.20%	39,196,662	0.21%
Tobacco Products Tax.....	171,636,758	0.96%	241,174,320	1.24%	237,377,533	1.20%	227,056,891	1.19%	251,730,957	1.35%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	477,055,108	2.67%	531,412,140	2.73%	574,460,805	2.90%	651,938,670	3.41%	724,451,377	3.88%
<b>Income Taxes:</b>										
Individual Income Tax.....	9,400,167,970	52.59%	10,507,966,531	54.00%	10,902,299,190	55.00%	9,470,172,885	49.46%	9,047,605,408	48.49%
Corporate Income Tax.....	1,204,102,940	6.74%	1,451,399,198	7.46%	1,111,668,852	5.61%	835,544,512	4.36%	1,197,865,423	6.42%
Total income taxes.....	10,604,270,911	59.33%	11,959,365,728	61.46%	12,013,968,042	60.60%	10,305,717,397	53.83%	10,245,470,831	54.91%
Sales and Use Tax.....	4,893,911,220	27.38%	4,995,570,841	25.67%	4,981,673,149	25.13%	4,677,947,376	24.43%	5,565,043,256	29.83%
Alcoholic Beverage Tax.....	200,845,242	1.12%	212,608,231	1.09%	225,125,416	1.14%	228,458,572	1.19%	282,316,942	1.51%
Gift Tax.....	16,237,070	0.09%	15,641,779	0.08%	17,354,083	0.09%	12,291,039	0.06%	12,028,801	0.06%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	269,931	0.00%	324,535	0.00%	278,555	0.00%	183,472	0.00%	345,414	0.00%
Insurance Tax.....	431,729,295	2.42%	475,545,413	2.44%	492,698,607	2.49%	466,601,945	2.44%	486,848,660	2.61%
Piped Natural Gas Tax.....	33,654,268	0.19%	36,057,204	0.19%	36,476,388	0.18%	34,240,028	0.18%	33,794,094	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%	31,897,136	0.17%
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	5,032	0.00%	2,987	0.00%	2,852	0.00%	6,402	0.00%	7,408	0.00%
<b>Total Tax Revenue.....</b>	<b>17,020,515,803</b>	<b>95.22%</b>	<b>18,712,126,352</b>	<b>96.16%</b>	<b>18,832,237,918</b>	<b>95.00%</b>	<b>16,779,079,034</b>	<b>87.64%</b>	<b>17,745,037,304</b>	<b>95.11%</b>
<b>Total Non-tax Revenue &amp; Transfers.....</b>	<b>853,832,727</b>	<b>4.78%</b>	<b>747,904,898</b>	<b>3.84%</b>	<b>991,845,829</b>	<b>5.00%</b>	<b>2,366,598,932</b>	<b>12.36%</b>	<b>912,269,988</b>	<b>4.89%</b>
<b>Total General Fund Revenue.....</b>	<b>17,874,348,531</b>	<b>100.00%</b>	<b>19,460,031,250</b>	<b>100.00%</b>	<b>19,824,083,747</b>	<b>100.00%</b>	<b>19,145,677,966</b>	<b>100.00%</b>	<b>18,657,307,292</b>	<b>100.00%</b>

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.

Estate Tax. 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.

Collection amounts shown for estates of decedents dying prior to the repeal date are a combination of inheritance taxes and supplementary estate taxes.

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

Sources of revenue	Fiscal Year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%
Judicial Department receipts.....	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%
Sales tax reimbursement - Highway Fund*	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%	16,379,000	1.32%	16,166,400	1.90%
Sales tax refund - Non-Highway Fund**	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%
Secretary of State.....	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%
Cost of administering local government										
sales and use tax.....	11,567,844	1.32%	11,774,315	1.11%	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%
Disproportionate share payments.....	109,142,641	12.42%	110,404,184	10.36%	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%
Intrastate transfer of funds.....	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%
Banking and investment fees.....	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%
Insurance Department.....	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%
Reversions of capital improvements funds.....	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%	12,544	0.00%	444	0.00%
ABC Board application fees.....	6,122,530	0.70%	6,057,030	0.57%	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%
Gasoline and oil inspection fees.....	1,085,345	0.12%	948,769	0.09%	949,133	0.08%	1,017,729	0.08%	845,726	0.10%
Transfer of Use Tax from Highway										
Trust Fund.....	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%
Administrative Office of the Courts:										
DWI service fees.....	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%
Probation - supervision fees.....	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%
Miscellaneous.....	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%
<b>Total General Fund Non-tax Revenue and Transfers.</b>	<b>878,801,563</b>	<b>100.00%</b>	<b>1,065,344,378</b>	<b>100.00%</b>	<b>1,128,835,549</b>	<b>100.00%</b>	<b>1,242,615,142</b>	<b>100.00%</b>	<b>848,923,661</b>	<b>100.00%</b>

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
	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.....	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%
Judicial Department receipts.....	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%	216,854,082	23.77%
Sales tax reimbursement - Highway Fund*	-	-	-	-	18,190,000	1.83%	17,610,000	0.74%	17,557,170	1.92%
Sales tax refund - Non-Highway Fund**	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%
Secretary of State.....	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%
Cost of administering local government										
sales and use tax.....	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%
Disproportionate share payments.....	100,000,000	11.71%	100,000,000	13.37%	100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%
Intrastate transfer of funds.....	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%
Banking and investment fees.....	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%
Insurance Department.....	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%
Reversions of capital improvements funds.....	679	0.00%	45	0.00%	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%
ABC Board application fees.....	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%
Gasoline and oil inspection fees.....	1,040,606	0.12%	913,976	0.12%	784,734	0.08%	901,426	0.04%	1,002,905	0.11%
Transfer of Use Tax from Highway										
Trust Fund.....	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%
Administrative Office of the Courts:										
DWI service fees.....	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%
Probation - supervision fees.....	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%
Miscellaneous.....	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%	8,265,682	0.91%
<b>Total General Fund Non-tax Revenue and Transfers.</b>	<b>853,832,727</b>	<b>100.00%</b>	<b>747,904,898</b>	<b>100.00%</b>	<b>991,845,829</b>	<b>100.00%</b>	<b>2,366,598,932</b>	<b>100.00%</b>	<b>912,269,988</b>	<b>100.00%</b>

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, Deed/Mortgage fees, 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.

2009-10 Intrastate transfer of funds category includes \$93,834,701 from the Public School Building Capital Fund to offset continued operations of the State's public schools during the 2009-2011 fiscal biennium.

\*§ 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. SL 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 indirect purchases of certain tangible personal property. State agencies became exempt from tax on direct purchase transactions occurring on or after July 1, 2004. [§ 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, 2009)

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 [2008] [\$1,000s]	Population as of 7/1/2009 [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 [2008] [%]	Rank
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Alabama.....	315,784	67.06	2,069,535	439.51	2,133,748	453.15	478,927	101.71	2,662,759	565.50	493,972	104.91	151,721	32.22	8,306,446	1,764.06	157,084,638	4,709	5.29%	39
Alaska.....	111,251	159.28	-	-	244,282	349.74	135,947	194.63	-	-	632,123	905.01	3,829,739	5,483.02	4,953,342	7,091.67	30,180,493	698	16.41%	1
Arizona.....	835,240	126.63	5,675,531	860.48	1,714,491	259.94	404,101	61.27	1,961,537	297.39	592,187	89.78	66,743	10.12	11,249,830	1,705.61	219,269,042	6,596	5.13%	40
Arkansas.....	733,035	253.69	2,765,996	957.27	984,947	340.88	328,393	113.65	2,238,958	774.87	346,215	119.82	70,135	24.27	7,467,679	2,584.46	93,685,218	2,889	7.97%	7
California.....	2,335,214	63.18	28,972,302	783.85	7,409,041	200.45	8,371,914	226.50	44,355,959	1,200.05	9,535,679	257.99	27,350	0.74	101,007,459	2,732.76	1,572,650,187	36,962	6.42%	21
Colorado.....	-	-	2,123,671	422.64	1,175,579	233.96	365,544	72.75	4,403,446	876.35	329,545	65.58	285,037	56.73	8,682,822	1,728.01	210,228,137	5,025	4.13%	49
Connecticut.....	-	-	3,290,050	935.13	2,135,883	607.08	363,502	103.32	6,376,921	1,812.51	444,061	126.22	317,202	90.16	12,927,619	3,674.41	193,726,193	3,518	6.67%	19
Delaware.....	-	-	-	-	474,278	535.83	1,154,915	1,304.81	910,693	1,028.89	208,677	235.76	57,468	64.93	2,806,031	3,170.22	35,359,927	885	7.94%	8
Florida.....	800	0.04	19,228,000	1,037.22	7,646,027	412.45	1,818,414	98.09	-	-	1,836,800	99.08	1,426,800	76.97	31,956,841	1,723.86	720,949,106	18,538	4.43%	46
Georgia.....	82,764	8.42	5,306,491	539.87	1,694,650	172.41	481,555	48.99	7,801,185	793.67	694,717	70.68	16,586	1.69	16,077,948	1,635.73	333,996,035	9,829	4.81%	43
Hawaii.....	-	-	2,461,618	1,900.60	663,417	512.22	146,270	112.93	1,338,702	1,033.60	78,597	60.68	24,047	18.57	4,712,651	3,638.61	54,495,000	1,295	8.65%	5
Idaho.....	-	-	1,206,137	780.27	368,211	238.20	268,208	173.51	1,175,604	760.51	142,240	92.02	11,463	7.42	3,171,863	2,051.92	48,943,709	1,546	6.48%	20
Illinois.....	63,853	4.95	7,470,532	578.64	7,012,279	543.15	2,445,281	189.40	9,183,002	711.29	2,752,353	213.19	341,049	26.42	29,268,349	2,267.03	540,994,727	12,910	5.41%	37
Indiana.....	7,499	1.17	6,205,638	966.14	2,650,942	412.72	697,487	108.59	4,313,759	671.60	838,974	130.62	185,824	28.93	14,900,123	2,319.77	217,818,929	6,423	6.84%	18
Iowa.....	-	-	2,201,396	731.88	1,070,780	355.99	658,128	218.80	2,703,190	898.71	264,365	87.89	86,420	28.73	6,984,279	2,322.01	113,166,035	3,008	6.17%	25
Kansas.....	80,137	28.43	2,227,183	790.13	817,721	290.10	301,953	107.12	2,731,559	969.07	370,889	131.58	165,188	58.60	6,694,630	2,375.04	110,673,440	2,819	6.05%	27
Kentucky.....	513,121	118.94	2,857,665	662.40	1,806,165	418.66	473,206	109.69	3,315,368	768.49	389,634	90.32	400,385	92.81	9,755,544	2,261.31	139,370,151	4,314	7.00%	15
Louisiana.....	64,377	14.33	2,963,758	659.77	2,051,852	456.77	464,971	103.51	2,940,633	654.63	612,545	136.36	916,501	204.03	10,014,637	2,229.40	168,544,450	4,492	5.94%	29
Maine.....	41,719	31.65	1,012,357	767.93	628,314	476.61	243,313	184.57	1,370,710	1,039.75	143,086	108.54	49,606	37.63	3,489,105	2,646.67	89,818,690	1,318	7.26%	11
Maryland.....	688,535	120.81	3,851,341	675.74	2,285,272	400.96	690,914	121.22	6,478,236	1,136.64	749,001	131.42	383,594	67.30	15,126,893	2,654.08	275,143,448	5,699	5.50%	36
Massachusetts.....	75	0.01	3,880,087	588.46	2,020,389	306.42	753,807	114.32	10,599,085	1,607.48	1,789,553	271.41	439,888	66.71	19,482,884	2,954.82	327,323,542	6,594	5.95%	28
Michigan.....	2,339,190	234.63	9,472,405	950.12	3,544,451	355.52	1,352,555	135.67	6,025,015	604.33	649,228	65.12	174,144	17.47	23,556,988	2,362.85	342,302,212	9,970	6.88%	16
Minnesota.....	713,019	135.39	4,375,200	830.81	2,987,140	567.23	1,022,182	194.10	6,948,119	1,319.38	779,055	147.93	336,584	63.91	17,161,299	3,258.75	220,437,583	5,266	7.79%	9
Mississippi.....	49,955	16.92	3,026,497	1,025.24	1,111,542	376.54	403,120	136.56	1,485,592	503.25	324,301	109.86	113,762	38.54	6,514,769	2,206.90	89,818,194	2,952	7.25%	12
Missouri.....	30,031	5.02	3,030,477	506.13	1,568,443	261.95	642,305	107.27	4,771,576	796.91	278,661	46.54	23,757	3.97	10,345,250	1,727.78	215,180,697	5,988	4.81%	43
Montana.....	235,150	241.18	-	-	529,392	542.97	297,986	305.63	827,196	848.42	164,255	168.47	353,421	362.49	2,407,400	2,469.16	33,923,301	975	7.10%	14
Nebraska.....	1,964	1.09	1,504,174	837.22	511,109	284.48	167,014	92.96	1,602,091	891.73	198,442	110.45	16,145	8.99	4,000,939	2,226.93	70,564,913	1,797	5.67%	34
Nevada.....	203,469	76.98	2,684,029	1,015.49	1,657,098	626.96	525,565	198.85	-	-	-	-	494,009	186.91	5,564,170	2,105.18	99,620,809	2,643	5.59%	35
New Hampshire.....	392,652	296.44	-	-	829,654	626.35	227,589	171.82	98,191	74.13	493,431	372.52	84,205	63.57	2,125,722	1,604.83	56,407,553	1,325	3.77%	50
New Jersey.....	2,405	0.28	8,188,990	940.43	3,537,026	406.19	1,401,857	160.99	10,663,866	1,224.64	2,397,471	275.33	994,938	114.26	27,186,553	3,122.11	435,465,803	8,708	6.24%	23
New Mexico.....	65,075	32.38	1,887,343	939.13	605,686	301.39	214,014	106.49	932,442	463.98	203,584	101.30	943,545	469.50	4,851,689	2,414.17	66,744,715	2,010	7.27%	10
New York.....	-	-	11,073,898	566.69	9,164,520	468.98	1,528,785	78.23	36,840,019	1,885.22	4,427,675	226.58	1,994,974	102.09	65,029,871	3,327.79	907,885,800	19,541	7.16%	13
North Carolina.....	-	-	4,963,434	529.10	3,466,789	369.56	1,449,683	154.54	9,560,353	1,019.13	901,445	96.09	154,402	16.46	20,496,106	2,184.88	325,695,372	9,381	6.29%	22
North Dakota.....	1,942	3.00	607,171	938.67	336,443	520.13	141,290	218.43	370,165	572.26	129,542	200.27	827,457	1,279.22	2,414,010	3,731.98	26,343,904	647	9.16%	4
Ohio.....	-	-	7,328,388	634.90	4,821,101	417.68	2,880,397	249.54	8,323,352	721.10	521,363	45.17	77,821	6.74	23,952,422	2,075.12	410,799,065	11,543	5.83%	32



TABLE 4. -Continued

State	State Tax Collections By Tax Type																Personal Income, Population, and Taxes			
	Property		General Sales and Gross Receipts*		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Personal income calendar year [2008] [\$1,000s]	Popula-tion as of 7/1/2009 [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.....	-	-	2,162,693	586.56	995,643	270.04	993,304	269.40	2,544,576	690.14	342,762	92.96	1,121,692	304.22	8,160,670	2,213.33	132,143,775	3,687	6.18%	24
Oregon.....	22,121	5.78	-	-	744,458	194.60	847,716	221.59	5,434,777	1,420.61	258,778	67.64	111,644	29.18	7,419,494	1,939.40	138,203,200	3,826	5.37%	38
Pennsylvania....	55,536	4.41	8,496,182	674.05	6,600,228	523.63	2,503,297	198.60	9,550,238	757.67	1,740,532	138.09	1,125,166	89.27	30,071,179	2,385.70	506,215,135	12,605	5.94%	29
Rhode Island....	1,617	1.54	814,511	773.36	569,253	540.49	96,880	91.99	960,885	912.34	108,497	103.02	34,541	32.80	2,586,184	2,455.53	43,522,321	1,053	5.94%	29
South Carolina..	9,994	2.19	2,910,183	638.02	1,168,177	256.11	452,195	99.14	2,351,324	515.50	219,484	48.12	34,677	7.60	7,146,034	1,566.69	147,501,612	4,561	4.84%	41
South Dakota....	-	-	756,598	931.33	327,013	402.54	192,685	237.18	-	-	48,772	60.04	8,767	10.79	1,333,835	1,641.88	31,039,584	812	4.30%	47
Tennessee.....	-	-	6,356,962	1,009.64	1,643,509	261.03	1,138,070	180.75	221,685	35.21	816,261	129.64	266,065	42.26	10,442,552	1,658.53	215,612,104	6,296	4.84%	41
Texas.....	-	-	21,034,946	848.79	10,506,032	423.93	6,905,394	278.64	-	-	-	-	2,340,485	94.44	40,786,857	1,645.81	955,264,348	24,782	4.27%	48
Utah.....	-	-	1,744,035	626.32	654,127	234.91	356,742	128.11	2,319,632	833.03	245,880	88.30	102,442	36.79	5,422,858	1,947.47	88,025,491	2,785	6.16%	26
Vermont.....	911,811	1,466.50	321,162	516.54	500,844	805.53	98,324	158.14	532,911	857.10	86,759	139.54	53,854	86.62	2,505,665	4,029.96	24,261,430	622	10.33%	3
Virginia.....	31,375	3.98	3,372,974	427.90	2,133,093	270.61	670,999	85.12	8,918,232	1,131.38	633,490	80.37	438,939	55.68	16,199,102	2,055.05	347,849,874	7,883	4.66%	45
Washington.....	1,785,065	267.86	10,035,359	1,505.86	3,075,425	461.48	929,358	139.46	-	-	-	-	583,631	87.58	16,408,838	2,462.24	286,113,771	6,664	5.74%	33
West Virginia...	4,868	2.68	1,110,017	609.97	1,117,809	614.26	193,056	106.09	1,557,403	855.82	420,530	231.09	385,243	211.70	4,788,926	2,631.60	58,355,071	1,820	8.21%	6
Wisconsin.....	134,005	23.70	4,087,144	722.78	2,516,099	444.95	828,817	146.57	6,222,735	1,100.44	629,524	111.33	72,390	12.80	14,490,714	2,562.56	211,477,916	5,655	6.85%	17
Wyoming.....	287,169	527.62	989,738	1,818.47	130,565	239.89	152,210	279.66	-	-	-	-	1,203,928	2,212.01	2,763,610	5,077.65	26,221,601	544	10.54%	2
Total 50 states...	13,151,817	42.92 <sup>a</sup>	228,103,798	744.45 <sup>a</sup>	114,340,937	373.17 <sup>a</sup>	49,660,139	162.07 <sup>a</sup>	245,923,681	802.60 <sup>a</sup>	40,264,935	131.41 <sup>a</sup>	23,725,374	77.43 <sup>a</sup>	715,170,681	2,334.05 <sup>a</sup>	12,124,689,251	306,407	5.90% <sup>a</sup>	-

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 \$16,090,014 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, 2009 population estimates of the Bureau of the Census.

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

<sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 50 states.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, December 23, 2009 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, September 20, 2010 release.

TABLE 5. ESTATE TAX COLLECTIONS  
[§ 105 ARTICLE 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
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%
2009-10.....	76,141,125	4,203,752	71,937,373	12,414	19,104	88	71,905,766	-30.90%	-28.42%	-31.03%

Detail may not add to totals due to rounding.

\*The inheritance tax (Article 1. §§ 105-2 to 105-32) was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date. Collection amounts shown for estates of decedents dying prior to the repeal date are a combination of inheritance and supplementary estate taxes (as applicable). Estate taxes are due to be filed nine months from the date of death, as were inheritance taxes. Depending on date of death, collections for 1999-00 reflect either revenue generated from the estate tax (§§ 105-32.1 to 105-32.8) as result of the law change, or revenue generated from the inheritance tax (§§ 105-2 to 105-32) prior to repeal. The estate tax is imposed on the right to transfer property at death; the inheritance tax was based on the relationship of beneficiaries.

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 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 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 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 § 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 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 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.

The federal estate tax is repealed effective January 1, 2010, and applies to the estates of decedents dying on or after that date.

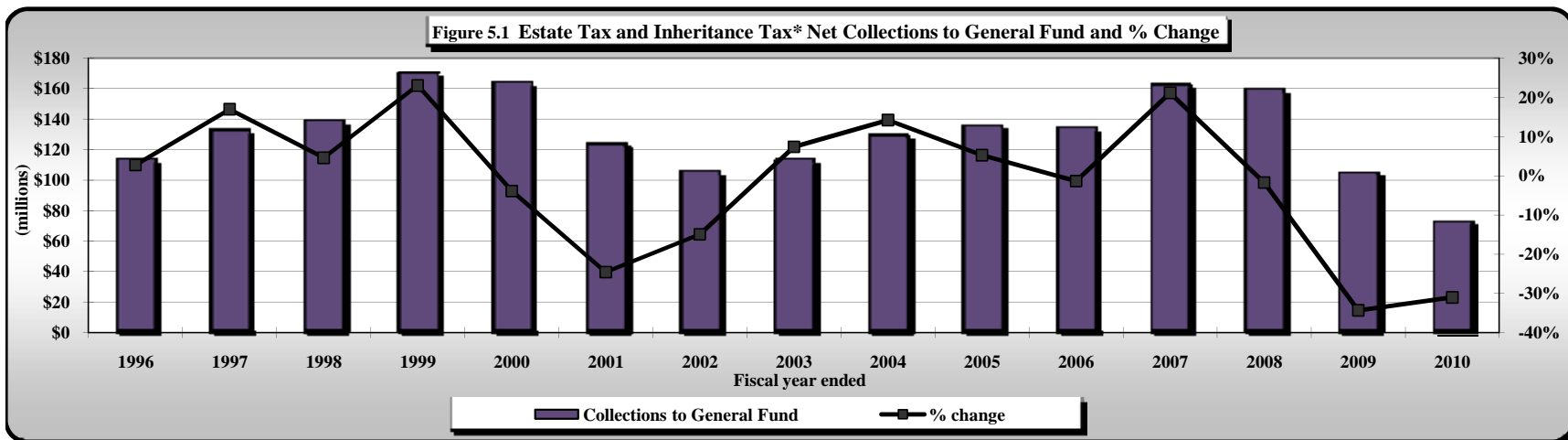


TABLE 6. PRIVILEGE TAX COLLECTIONS  
[§ 105 ARTICLE 2.]

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	
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%	
2009-10.....	39,669,774	101,193	39,568,581	-	157	-	32,985	337,218	1,558	39,196,662	-0.10%	-94.56%	4.54%	4.48%	

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

**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, § 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 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 § 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. Amount for 2009-10 is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components [SL 2009-451, Section 6.20(a)]

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE  
(Collections data for fiscal year ending June 30, 2009)

State	Cigarette tax rate as of 1/01/2010		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2009 [\$]	Cigarette tax net collections			Average retail price per pack+ [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/09)		Population as of 7/1/2009 [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	45	141,635	30.08	0.425	136,331	28.95	.68	4.548	1.435	31.6%	352.3	75.6	4,709	96.3%	3.7%	CChSn
Alaska.....	2.000	10	72,686	104.06	2.000	62,535	89.53	.45	7.605	3.010	39.6%	31.4	45.8	698	86.0%	14.0%	CChSn
Arizona.....	2.000	10	380,594	57.70	2.000	364,193	55.22	.28	6.274	3.010	48.0%	185.7	28.6	6,596	95.7%	4.3%	CChSn
Arkansas.....	1.150	26	173,327	59.99	1.150	144,561	50.03	.85	5.288	2.160	40.8%	207.3	72.6	2,889	83.4%	16.6%	CChSn
California.....	0.870	31	990,007	26.78	0.870	912,247	24.68	.28	5.087	1.880	37.0%	1,057.1	28.8	36,962	92.1%	7.9%	CChSn
Colorado.....	0.840	32	217,159	43.22	0.840	189,185	37.65	.45	5.078	1.850	36.4%	227.4	46.0	5,025	87.1%	12.9%	CChSn
Connecticut.....	3.000	2	313,836	89.20	2.000	308,460	87.67	.44	7.474	4.010	53.7%	160.7	45.9	3,518	98.3%	1.7%	CChSn
Delaware.....	1.600	17	125,387	141.66	1.150	123,039	139.01	1.21	5.351	2.610	48.8%	107.2	122.8	885	98.1%	1.9%	CChSn
Florida.....	1.339	22	448,965	24.22	0.339	420,641	22.69	.67	5.475	2.349	42.9%	1,293.1	70.6	18,538	93.7%	6.3%	SChSn
Georgia.....	0.370	46	232,194	23.62	0.370	204,783	20.83	.56	4.531	1.380	30.5%	569.2	58.8	9,829	88.2%	11.8%	CChSn
Hawaii.....	2.600	5	108,133	83.49	2.000	104,434	80.63	.40	7.447	2.390	32.1%	52.9	41.1	1,295	96.6%	3.4%	CChSn
Idaho.....	0.570	41	51,950	33.61	0.570	43,976	28.45	.50	4.564	1.580	34.6%	79.8	52.4	1,546	84.7%	15.3%	CChSn
Illinois.....	0.980	29	583,977	45.23	0.980	562,578	43.58	.44	5.631	1.990	35.3%	582.9	45.2	12,910	96.3%	3.7%	CChSn
Indiana.....	0.995	28	519,291	80.85	0.995	494,731	77.02	.77	4.814	2.005	41.6%	503.2	78.9	6,423	95.3%	4.7%	CChSn
Iowa.....	1.360	21	238,801	79.39	1.360	215,815	71.75	.53	5.327	2.370	44.5%	161.7	53.8	3,008	90.4%	9.6%	CChSn
Kansas.....	0.790	34	113,435	40.24	0.790	107,772	38.23	.48	4.747	1.800	37.9%	137.5	49.1	2,819	95.0%	5.0%	CChSn
Kentucky.....	0.600	39	206,190	47.79	0.600	194,641	45.12	1.50	4.578	1.610	35.2%	539.6	126.4	4,314	94.4%	5.6%	CChSn
Louisiana.....	0.360	47	146,642	32.64	0.360	123,769	27.55	.77	4.513	1.370	30.4%	364.5	82.6	4,492	84.4%	15.6%	CChSn
Maine.....	2.000	10	144,425	109.55	2.000	137,573	104.36	.52	6.241	3.010	48.2%	68.8	52.3	1,318	95.3%	4.7%	CChSn
Maryland.....	2.000	10	405,055	71.07	2.000	394,229	69.17	.35	6.215	3.010	48.4%	199.7	35.4	5,699	97.3%	2.7%	CChSn
Massachusetts...	2.510	7	578,931	87.80	2.510	562,083	85.25	.34	7.261	3.520	48.5%	224.7	34.6	6,594	97.1%	2.9%	CChSn
Michigan.....	2.000	10	1,046,448	104.96	2.000	996,461	99.95	.50	6.139	3.010	49.0%	505.8	50.6	9,970	95.2%	4.8%	CChSn
Minnesota.....	1.230	24	422,963	80.32	1.230	380,424	72.24	.59	5.671	2.514	44.3%	254.3	48.7	5,266	89.9%	10.1%	CChSn
Mississippi.....	0.680	36	83,584	28.31	0.680	64,660	21.90	1.22	4.536	1.690	37.3%	263.1	89.5	2,952	77.4%	22.6%	CChSn
Missouri.....	0.170	49	107,774	18.00	0.170	94,709	15.82	.93	4.036	1.180	29.2%	574.9	97.2	5,988	87.9%	12.1%	CChSn
Montana.....	1.700	16	89,937	92.24	1.700	79,547	81.59	.48	5.766	2.710	47.0%	48.1	49.8	975	88.4%	11.6%	CChSn
Nebraska.....	0.640	37	73,105	40.69	0.640	66,981	37.28	.58	4.693	1.650	35.2%	106.6	59.8	1,797	91.6%	8.4%	CChSn
Nevada.....	0.800	33	119,149	45.08	0.800	110,008	41.62	.52	4.979	1.810	36.4%	139.2	53.5	2,643	92.3%	7.7%	CChSn
New Hampshire.....	1.780	15	193,021	145.72	1.330	190,829	144.07	1.08	5.878	2.790	47.5%	153.4	116.6	1,325	98.9%	1.1%	ChSn
New Jersey.....	2.700	4	742,289	85.24	2.575	726,781	83.46	.32	7.147	3.710	51.9%	282.7	32.6	8,708	97.9%	2.1%	CChSn
New Mexico.....	0.910	30	65,631	32.66	0.910	58,659	29.19	.32	5.102	1.920	37.6%	64.8	32.7	2,010	89.4%	10.6%	CChSn
New York.....	2.750	3	1,380,078	70.62	2.750	1,327,691	67.94	.25	7.613	3.760	49.4%	482.7	24.8	19,541	96.2%	3.8%	CChSn
North Carolina.....	0.450	43	243,192	25.92	0.350	219,971	23.45	.67	4.505	1.460	32.4%	642.1	69.6	9,381	90.5%	9.5%	CChSn
North Dakota.....	0.440	44	23,954	37.03	0.440	20,564	31.79	.72	4.193	1.450	34.6%	46.8	72.9	647	85.8%	14.2%	CChSn
Ohio.....	1.250	23	914,008	79.19	1.250	872,252	75.57	.60	5.370	2.260	42.1%	707.3	61.6	11,543	95.4%	4.6%	CChSn
Oklahoma.....	1.030	27	272,797	73.99	1.030	237,466	64.41	.63	5.209	2.040	39.2%	287.6	79.0	3,687	87.0%	13.0%	CChSn
Oregon.....	1.180	25	248,205	64.88	1.180	215,332	56.29	.48	5.099	2.190	42.9%	183.4	48.4	3,826	86.8%	13.2%	CChSn
Pennsylvania.....	1.600	17	984,148	78.08	1.350	984,148	78.08	.58	5.461	2.610	47.8%	737.4	59.2	12,605	100.0%	0.0%	-
Rhode Island.....	3.460	1	123,977	117.71	3.460	121,229	115.10	.47	7.735	4.470	57.8%	46.9	44.7	1,053	97.8%	2.2%	CChSn
South Carolina.....	0.070	50	30,549	6.70	0.070	25,387	5.57	.80	3.967	1.080	27.2%	380.8	85.0	4,561	83.1%	16.9%	CChSn
South Dakota.....	1.530	19	65,280	80.36	1.530	59,923	73.76	.48	5.437	2.540	46.7%	40.0	49.7	812	91.8%	8.2%	CChSn
Tennessee.....	0.620	38	300,577	47.74	0.620	290,413	46.12	.74	4.644	1.630	35.1%	478.7	77.0	6,296	96.6%	3.4%	CChSn
Texas.....	1.410	20	1,271,368	51.30	1.410	1,174,983	47.41	.34	5.529	2.420	43.8%	1,029.0	42.3	24,782	92.4%	7.6%	CChSn
Utah.....	0.695	35	58,352	20.96	0.695	50,285	18.06	.26	4.672	1.705	36.5%	75.4	27.6	2,785	86.2%	13.8%	CChSn
Vermont.....	2.240	8	63,795	102.60	1.990	60,398	97.14	.49	6.657	3.250	48.8%	30.4	48.9	622	94.7%	5.3%	CChSn
Virginia.....	0.300	48	185,613	23.55	0.300	169,357	21.48	.72	4.514	1.310	29.0%	570.4	73.4	7,883	91.2%	8.8%	CChSn
Washington.....	2.025	9	422,705	63.43	2.025	392,428	58.89	.29	6.568	3.035	46.2%	197.3	30.1	6,664	92.8%	7.2%	CChSn
West Virginia.....	0.550	42	116,467	64.00	0.550	110,943	60.97	1.11	4.515	1.560	34.6%	210.1	115.8	1,820	95.3%	4.7%	CChSn
Wisconsin.....	2.520	6	593,575	104.97	1.770	551,336	97.50	.55	6.921	3.530	51.0%	313.7	55.3	5,655	92.9%	7.1%	CChSn
Wyoming.....	0.600	39	26,172	48.09	0.600	22,992	42.24	.70	4.681	1.610	34.4%	40.8	76.7	544	87.9%	12.1%	CChSn
Total 50 states...	-	-	16,461,334	53.72 <sup>a</sup>	-	15,483,733	50.53 <sup>a</sup>	-	5.315 <sup>a</sup>	2.329 <sup>a</sup>	43.8% <sup>a</sup>	16,000.4	-	306,407	94.1%	5.9%	-

Detail may not add to totals due to rounding. <sup>a</sup> Weighted average computed on collection totals for 50 states levying a tax on cigarettes. \*\*Computation based on prevalent rate in effect for 2008-09.  
\*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2009; 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-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, released December 23, 2009.  
Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 44, 2009.

**TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS**  
[§ 105 ARTICLE 2A.]

Fiscal year	Tobacco products tax: cigarette, other tobacco products									Year-over-year % change		
	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 [\$]	University Cancer Research Fund [\$]		Cigarette	Other tobacco products	
1995-96.	46,866,806	169,070	44,231,102	2,466,634	-	-	-	-	46,697,736	4.3%	10.8%	4.6%
1996-97.	46,691,280	13,931	44,011,104	2,666,245	-	-	-	-	46,677,349	-0.5%	8.1%	0.0%
1997-98.	47,204,135	26,917	44,278,780	2,898,438	-	-	-	-	47,177,218	0.6%	8.7%	1.1%
1998-99.	44,919,034	66,492	41,816,556	3,035,986	-	-	-	-	44,852,542	-5.6%	4.7%	-4.9%
1999-00.	43,957,805	294,600	40,459,942	3,203,263	-	-	-	-	43,663,205	-3.2%	5.5%	-2.7%
2000-01.	42,280,129	254,252	38,506,012	3,519,866	-	-	-	-	42,025,877	-4.8%	9.9%	-3.7%
2001-02.	42,227,886	696,539	38,329,738	3,201,609	-	-	-	-	41,531,347	-0.5%	-9.0%	-1.2%
2002-03.	42,332,928	333,038	38,430,687	3,569,204	1,178	-	-	-	41,998,713	0.3%	11.5%	1.1%
2003-04.	44,118,406	383,633	39,810,915	3,923,858	2,004	-	-	-	43,732,769	3.6%	9.9%	4.1%
2004-05.	43,384,992	403,183	38,953,476	4,028,334	765	-	-	-	42,981,044	-2.2%	2.7%	-1.7%
2005-06.	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%
2006-07.	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%
2007-08.	248,570,108	411,083	228,848,157	19,310,868	342	89,526	366	10,691,257	237,377,533	-2.4%	180.8%	-1.6%
2008-09.	243,956,948	578,682	220,157,816	23,220,451	8,161	64,388	271	16,248,555	227,056,891	-3.8%	20.2%	-4.3%
2009-10.	274,981,301	1,026,005	243,918,489	30,036,807	9,421	121,427	561	22,092,931	251,730,957	10.8%	29.4%	10.9%

Detail may not add to totals due to rounding.

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

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

Effective **September 1, 2005**, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product (10% effective **October 1, 2007**).

Proceeds of the additional 7% rate are credited to the newly established University Cancer Research Fund.

Effective **July 1, 2006**, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective **September 1, 2009**, the cigarette tax rate increased from 1.75¢ per cigarette (35¢ per pack of 20 cigarettes) to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes). The

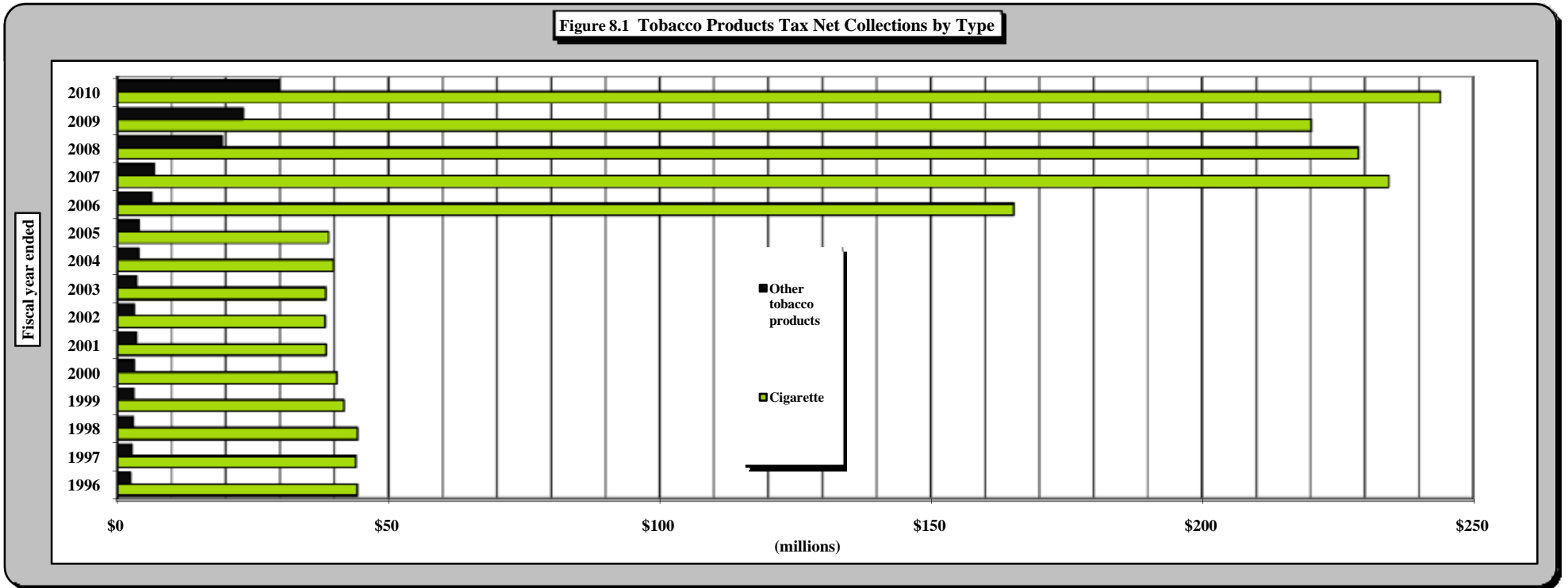
tax rate for other tobacco products increased from 10% to 12.8% of the cost price of the product (3% of the cost price is dedicated to the General Fund, the remainder of the net tax is dedicated to the University Cancer Research Fund).

**Cigarette tax/other tobacco products tax discount:**

Effective for reporting periods beginning on or after **August 1, 2004**, § 105-113.21 and § 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due.

The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after **August 1, 2003**.]

**Figure 8.1 Tobacco Products Tax Net Collections by Type**



**TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES**

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (¢)
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
2009	52.6	69.6	35

Source: Orzechowski and Walker. *The Tax Burden on Tobacco, Historical Compilation, Volume 44, 2009.*

\*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¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

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

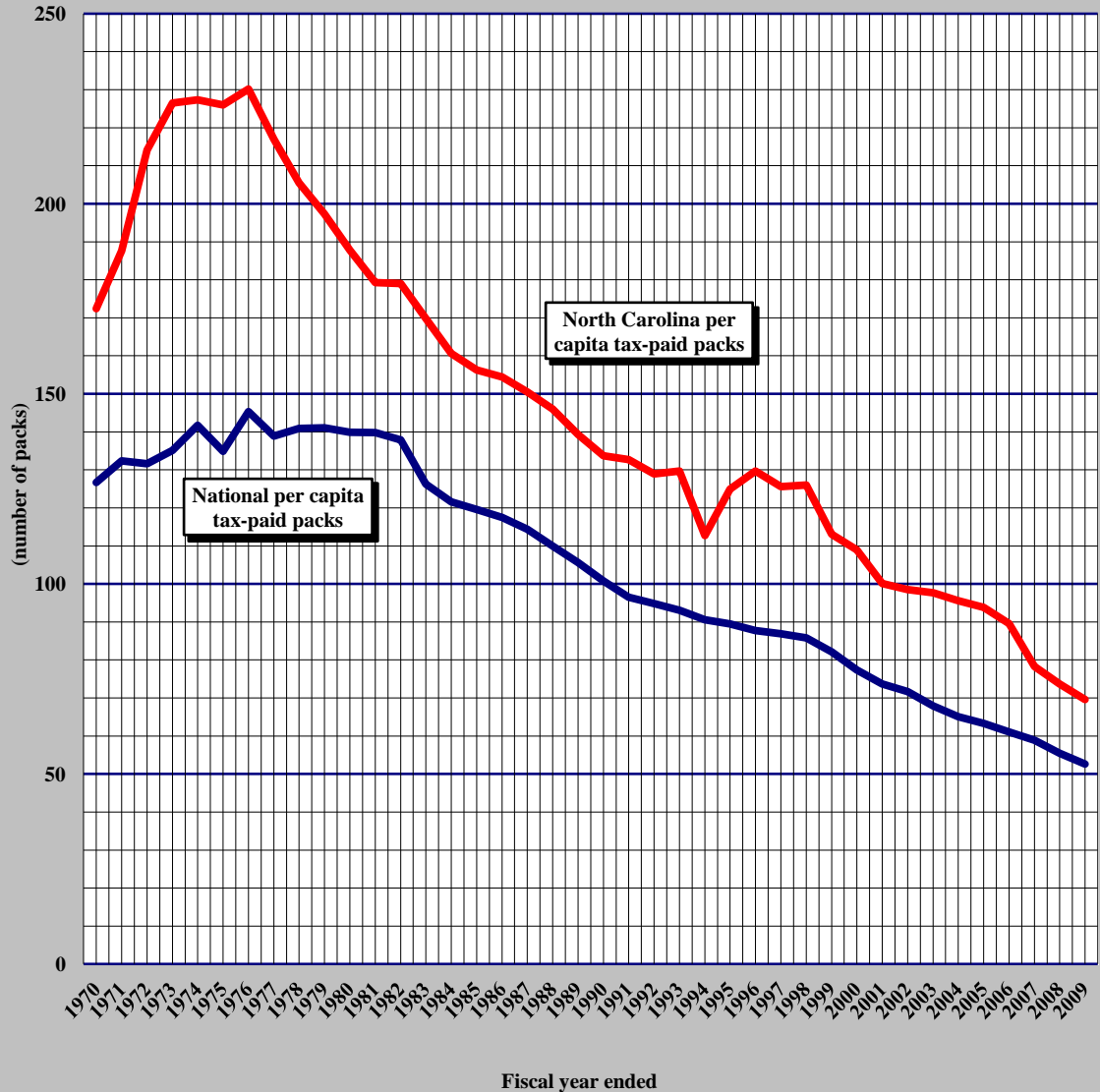


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE  
 [Excise tax rates are as of January 1, 2010]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2009 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2008-09				Personal income for calendar year 2008	
	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 [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.5300	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,709	167,830	35.64	3,881	0.82	158,568,280	33,900
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	698	39,626	56.73	1,819	2.60	30,549,616	44,395
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,596	62,799	9.52	7,928	1.20	224,230,399	34,500
Arkansas	0.2300	yes	3% off- and 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	2,889	45,623	15.79	1,619	0.56	93,762,292	32,695
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	36,962	323,934	8.76	49,448	1.34	1,610,932,359	44,038
Colorado	0.0800	yes	-----	0.28	yes	-----	2.28	yes	-----	5,025	35,972	7.16	5,939	1.18	214,726,880	43,509
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,518	47,064	13.38	6,571	1.87	200,535,767	57,248
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	5.46	n.a.	<25%-\$3.64/gal	885	15,519	17.53	1,187	1.34	35,754,524	40,806
Florida	0.4800	yes	\$0.0267/12 ounces on-premise retail tax	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal \$0.0667/4 ounces on-premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal \$0.0667/ounce on-premise retail tax	18,538	590,400	31.85	8,629	0.47	737,949,571	40,054
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	9,829	166,618	16.95	2,053	0.21	341,530,406	35,217
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	-----	1,295	47,242	36.48	-	-	54,612,031	42,418
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,546	8,122	5.25	1,486	0.96	50,376,038	32,979
Illinois	0.2350	yes	\$0.29/gal-Chicago \$0.06/gal-Cook Co.	1.39	yes	>20%-\$8.55/gal; \$0.36/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.	8.55	yes	<20%-\$1.39/gal; \$2.68/gal-Chicago \$2.00/gal-Cook Co.	12,910	157,622	12.21	11,729	0.91	554,223,162	43,154
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,423	43,498	6.77	11,244	1.75	223,203,820	34,939
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,008	14,704	4.89	11,004	3.66	114,435,620	38,222
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	2,819	111,589	39.59	2,745	0.97	112,270,596	40,134
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	4,314	111,596	25.87	6,272	1.45	138,790,531	32,368
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	4,492	56,881	12.66	-	-	169,541,475	38,086
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	-----	1,318	17,438	13.23	4,704	3.57	48,200,182	36,524

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop-ulation as of 7/1/2009 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2008-09				Personal income for calendar year 2008	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Maryland	0.0900	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,699	29,168	5.12	1,014	0.18	273,934,293	48,410
Massachusetts	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	6,594	72,598	11.01	2,941	0.45	333,906,368	51,028
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,970	142,403	14.28	13,968	1.40	353,296,391	35,321
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 miniatures) and 9% sales tax	5.03	-----	\$0.01/bottle (except miniatures) and 9% sales tax	5,266	75,225	14.28	1,724	0.33	226,158,723	43,238
Mississippi	0.4268	yes	-----	0.35	yes	>14% and sparkling wine-sold through the state	GC	yes	-----	2,952	42,464	14.38	2,828	0.96	90,353,752	30,730
Missouri	0.0600	yes	-----	0.30	yes	-----	2.00	yes	-----	5,988	31,990	5.34	5,086	0.85	218,992,739	36,766
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores; 7% surtax	GC	n.a.	-----	975	28,095	28.82	2,087	2.14	34,110,898	35,237
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,797	26,925	14.99	542	0.30	71,485,428	40,116
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	2,643	37,867	14.33	-	-	104,828,990	40,076
New Hampshire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,325	12,451	9.40	3,245	2.45	57,616,663	43,587
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,708	104,372	11.99	7,838	0.90	446,883,603	51,583
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	2,010	39,251	19.53	3,583	1.78	66,724,334	33,584
New York	0.1400	yes	\$0.12/gal-NY City	0.30	yes	-----	6.44	yes	<24%-\$2.54/gal; \$1.00/gal-NY City	19,541	206,453	10.56	43,701	2.24	936,528,347	48,107
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes*	-----	9,381	264,067	28.15	15,261	1.63	328,578,114	35,533
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	647	7,161	11.07	250	0.39	26,614,683	41,493
Ohio	0.1800	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal; add'l \$0.2/gal on all wines	GC	yes	-----	11,543	93,782	8.12	33,302	2.89	416,310,740	36,113
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; \$1/bottle on-premise and 13.5% on-premise	5.56	yes	13.5% on-premise	3,687	90,064	24.43	9,831	2.67	134,527,932	36,917
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,826	15,852	4.14	3,423	0.89	139,205,223	36,798
Pennsylvania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,605	294,334	23.35	16,224	1.29	507,908,461	40,418



TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2009 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2008-09				Personal income for calendar year 2008	
	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 [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Rhode Island	0.1000	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,053	10,819	10.27	121	0.11	43,971,248	41,738
South Carolina	0.7700	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax; add'l 5% on-premise tax	4,561	150,146	32.92	8,306	1.82	148,370,295	32,947
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	812	14,232	17.52	320	0.39	31,576,104	39,248
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%-\$1.10/gal	6,296	116,056	18.43	12,445	1.98	219,024,593	35,098
Texas	0.2000	yes	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	24,782	796,949	32.16	64,976	2.62	967,448,998	39,806
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,785	40,762	14.64	1,890	0.68	88,901,329	32,596
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	622	20,682	33.26	371	0.60	24,367,579	39,236
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	7,883	180,096	22.85	11,514	1.46	348,893,800	44,756
Washing- ton	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,664	276,082	41.43	11,336	1.70	287,147,757	43,732
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,820	9,479	5.21	17,483	9.61	57,192,760	31,513
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,655	54,047	9.56	1,207	0.21	213,378,781	37,916
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	544	1,672	3.07	-	-	26,962,550	50,588
Total 50 states	0.1900 <sup>+</sup>	-----	-----	0.67 <sup>+</sup>	-----	-----	3.75 <sup>+</sup>	-----	-----	306,407	5,349,621	17.46 <sup>a</sup>	435,075	1.42 <sup>a</sup>	12,339,395,025	40,619 <sup>a</sup>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2009 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, 2008 population estimates of the Bureau of the Census.

\*Sales tax is applied to on-premise sales only. North Carolina imposed a sales tax of 8% 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

<sup>a</sup>Weighted 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-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, released December 23, 2009.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, September 20, 2010 release.

**TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS**  
[§ 105 ARTICLE 2C.]

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers						Net collections to General Fund [\$]	Year-over-year % change			
				Local government distribution allocation* [\$]	Intergovernmental/inter-fund transfers				Gross collections		Refunds	Net collections before allocation/transfers	Amount to General Fund	
					Department of Commerce transfer+ [\$]	Special reserve fund** [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]						Collection cost of fines/forfeitures [\$]
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%
2009-10.....	294,285,374	1,053,570	293,231,804	10,860,329	-	-	6,574	47,737	221	282,316,942	11.98%	2855.98%	11.59%	23.57%

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. 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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

**+Department of Commerce transfer (§ 105-113.81A):**

Effective July 1, 2007, SL 2006-227 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, SL 2008-107 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. Effective July 1, 2009, SL 2009-451 repealed the statutory requirement provisions for the transfer.

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**  
[§ 105 ARTICLE 2C.]

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

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

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010	
	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	96,152,889	41.53%	98,740,195	40.33%	101,250,933	39.09%	100,332,391	38.18%	110,514,793	37.69%
Fortified wine excise	1,098,362	0.47%	942,117	0.38%	909,261	0.35%	848,605	0.32%	854,060	0.29%
Unfortified wine excise	13,045,850	5.63%	13,536,924	5.53%	14,722,932	5.68%	15,163,494	5.77%	18,701,084	6.38%
Liquor excise	108,997,192	47.07%	118,497,662	48.40%	128,377,545	49.56%	134,215,336	51.08%	151,024,406	51.50%
Liquor surcharge	12,255,203	5.29%	13,117,126	5.36%	13,763,716	5.31%	12,208,203	4.65%	12,130,887	4.14%
Total excise	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%
Total collections	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%
Less:										
Local distribution allocations	30,229,766	13.06%	31,638,059	12.92%	33,073,333	12.77%	33,379,600	12.70%	10,860,329	3.70%
Intergovernmental transfers:										
Department of Commerce transfer + Special reserve fund	440,039	0.19%	559,961	0.23%	800,000	0.31%	875,000	0.33%	-	0.00%
OSBM Civil Penalty/Forfeiture Fund	34,450	0.01%	27,657	0.01%	25,534	0.01%	54,627	0.02%	47,737	0.02%
Collection cost of fines/forfeitures	-	-	115	0.00%	104	0.00%	230	0.00%	221	0.00%
Net collections to General Fund	200,845,242	86.74%	212,608,231	86.84%	225,125,416	86.91%	228,458,572	86.94%	282,316,942	96.28%

Detail may not add to totals due to rounding. \*State license taxes for alcoholic beverages were repealed effective May 1, 1999.

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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds.

The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

**+Department of Commerce transfer (§ 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, SL 2008-107 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. Effective July 1, 2009, SL 2009-451 repealed the transfer provision.

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

Pursuant to § 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% (8% effective September 1, 2009).

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES  
[§ 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: [¢ per liter]	Unfortified wine tax collections			Tax rate: [¢ per liter]				
	Total net collections [\$]	State share [\$]	Local share reserve [\$]		Total net collections [\$]	State share [\$]	Local share reserve [\$]					
1995-96.....	1,892,250	1,478,212	414,038	24	6,808,590	2,784,792	4,023,798	21	8,700,840	1,523,813	4	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
2009-10.....	854,060	800,853	53,207	24, 29.34	18,701,084	15,569,995	3,131,088	21, 26.34	19,555,143	-	4.5, 5.5, 5.75	-

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. The 1993 General Assembly rewrote § 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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to fortified and unfortified wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the fortified and unfortified wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

The fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter and the local government distributable share percentage was reduced from 22% to 18% (6.49% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

The unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter and the local government distributable share percentage was reduced from 62% to 49.44% (18% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

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.

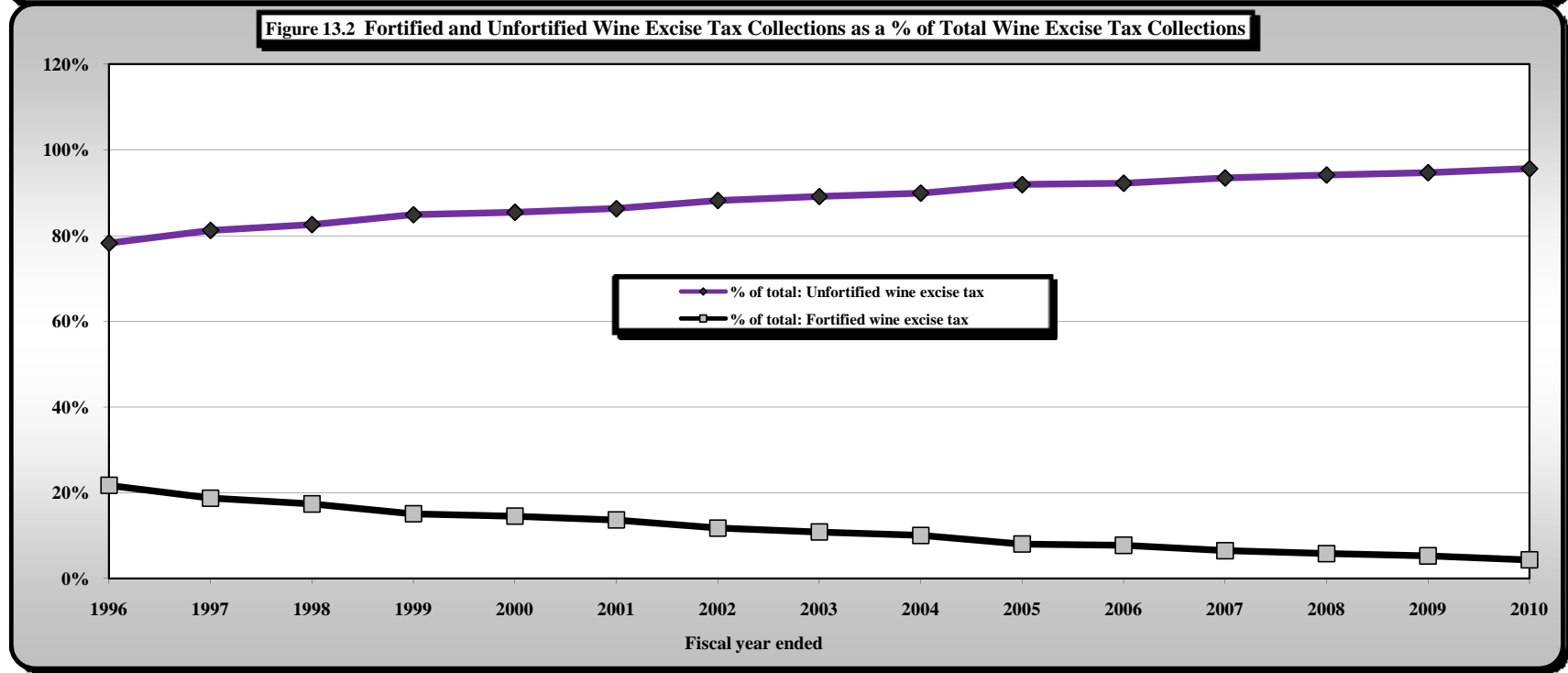
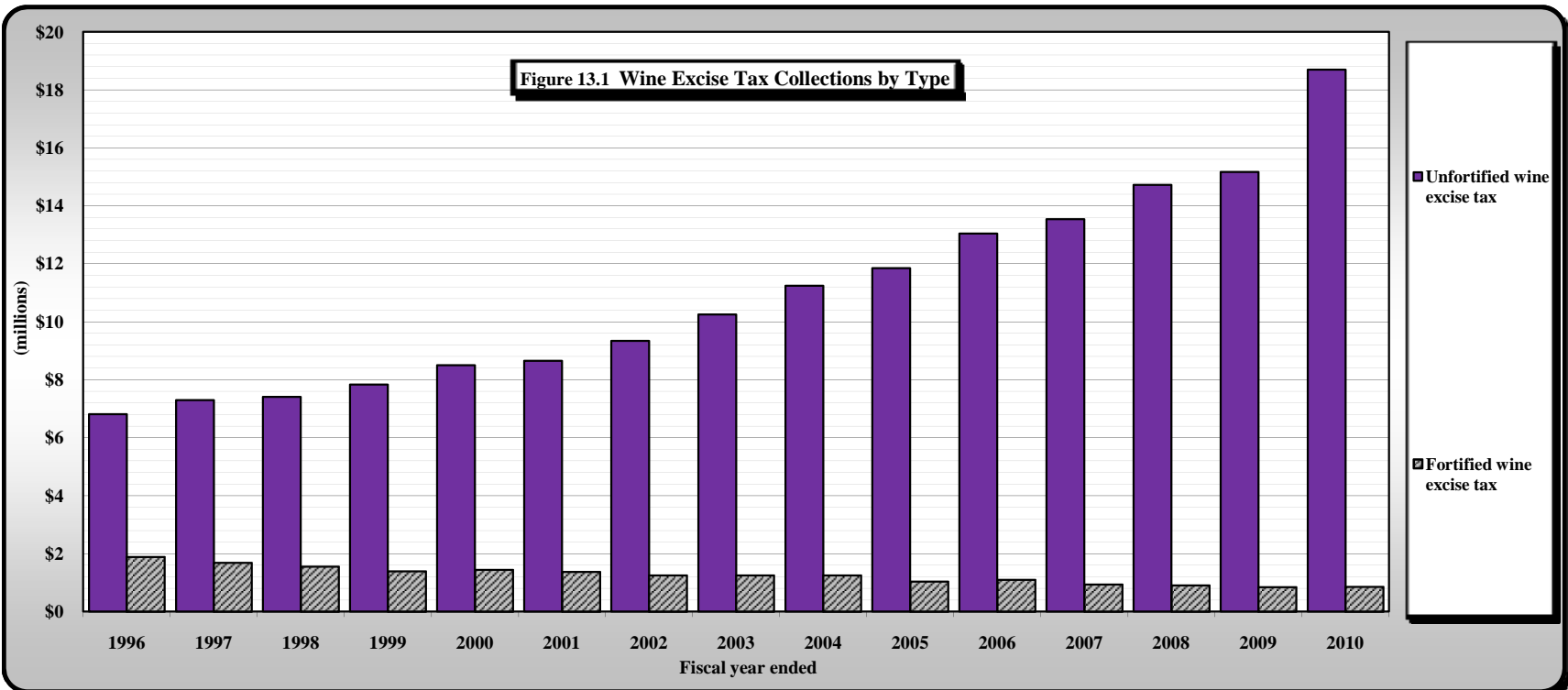
Alcoholic beverage discount:

Effective for reporting periods beginning on or after August 1, 2004, § 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.]

Sales tax rate changes:

The sale price of fortified wine includes State and local sales taxes. (§ 18B-804(c))

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%; effective September 1, 2009, the rate increased to 5.5% (5.75% effective October 1, 2009). Local rate not shown.



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

Fiscal year	Beer Excise Tax				Beer license collections [\$]	Spirituos liquor excise tax collections [\$]	Spirituos liquor excise tax rate [%]	Other license collections [\$]	Liquor surcharge tax collections [\$]
	Total net collections [\$]	Beer excise tax rate [¢ per gallon]	State share [\$]	Local share reserve [\$]					
1995-96.....	76,139,438	53.177	58,125,530	18,013,908	1,640,748	73,706,584	28	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
2009-10.....	110,514,793	61.71	102,838,759	7,676,034	-	151,024,406	30	-	12,130,887

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

Legislative changes affecting local share allocation and liquor and beer excise tax rates:

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. The 1993 General Assembly rewrote § 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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentage of the beer excise tax net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47% (7.24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

Alcoholic beverage discount:

Effective for reporting periods beginning on or after August 1, 2004, § 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.]

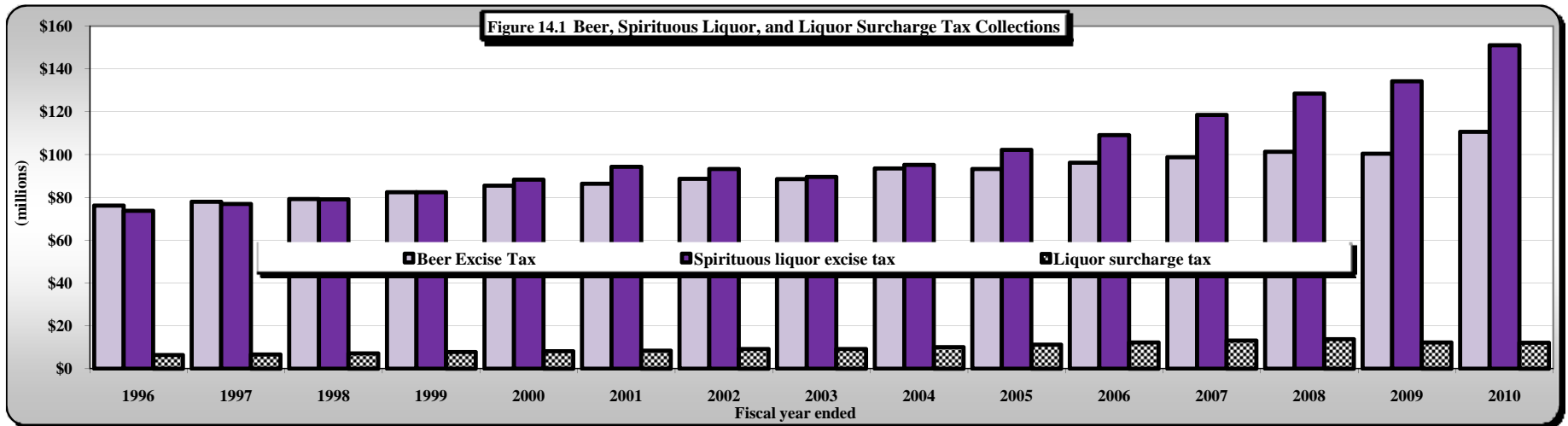


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS  
[§ 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers							Net collections after transfers [\$]	
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	DOR reimbursement by law enforcement agencies [\$]	Unencumbered proceeds State/local law enforcement agencies [\$]	Unencumbered proceeds General Fund non-tax revenue [\$]		
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)
2009-10....	9,074,780	286,474	8,788,306	92,199	666,377	457,136	2,113	49	-	5,518,309	1,792,655	259,468

[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.

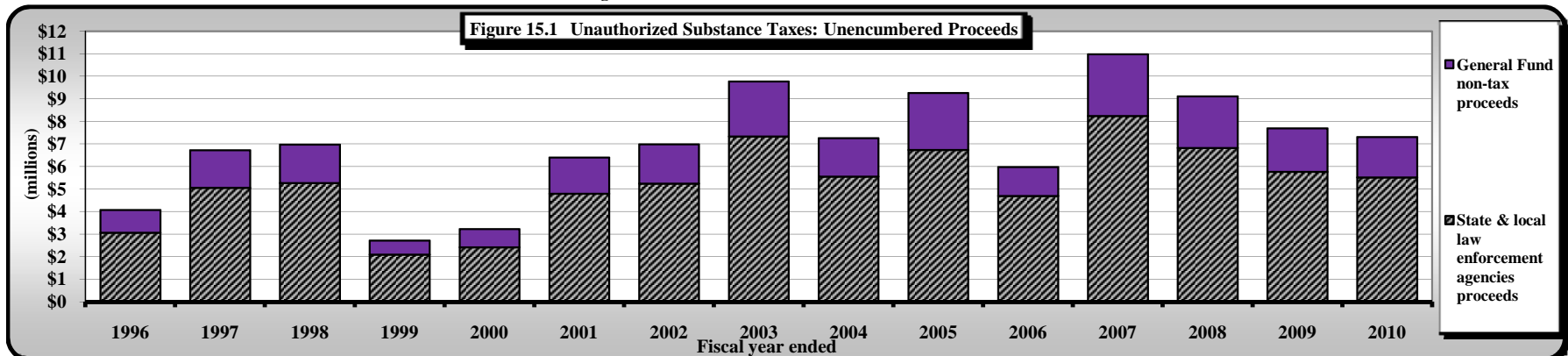




TABLE 16. FRANCHISE TAX COLLECTIONS  
[§ 105 ARTICLE 3.]

Fiscal year	Franchise Tax Gross Collections						Refunds	Franchise Tax Net Collections Before & After Deductions										Year-over-year % change			
	Taxpayer Type					Total gross collections		Net collections before transfers/deductions	Municipal share	Administrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund		
	Utilities				Other [Business Corporations, Burial Assns.]																
	Power	Gas	Water & Sewer	Telephone																	
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%	
2009-10	334,860,001	-	3,658,951	-	582,131,144	920,650,096	12,108,720	908,541,376	178,430,323	107,406	282,804	5,242,927	24,229	2,310	-	724,451,377	9.18%	-31.39%	10.05%	11.12%	

Detail may not add to totals due to rounding.

\*Revised to reflect collections reclassification.

**Franchise tax rates and bases:**

<b>Utility franchise tax:</b>	<b>Rate</b>	<b>Base</b>
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> ; 8% effective <u>September 1, 2009</u> ]
<b>Business corporations:</b>	<b>\$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)</b>	<b>Three alternate bases:</b> (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.
<b>Mutual burial associations:</b>	<b>\$25-\$50 flat tax</b>	<b>Based on membership</b>

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. Amount for 2009-10 is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components [SL 2009-451, Section 6.20(a)]

**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.

**2009-10 Corporate Resolution Initiative**

A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Franchise tax collections include \$40,204,035 generated by the program.

**TABLE 17A. FRANCHISE TAX ON ELECTRIC POWER, WATER, AND SEWERAGE COMPANIES AND PIPED NATURAL GAS EXCISE TAX  
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2009-2010  
[§ 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	
			§ 105-116		§ 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.]	334,860,001	183,045,068	-----	-----
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.]	-----	-----	59,796,606	25,348,597
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	3,658,951	[State retains proceeds]	-----	-----
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----
Totals			338,518,952	183,045,068	59,796,606	25,348,597

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 2009-2010  
[§ 105 ARTICLE 5.]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]							
			Electricity		Telecommunications		Video Programming			
			§ 105-164.4(a)(1f), (1j), (4a)		§ 105-164.4(a)(4c)		§ 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 2009-10, the following preferential tax rates applied: Manufacturers/Farmers: 0.8% Commercial laundries and dry cleaners: 2.83%	290,362,022 [reflects 3%, 2.83%, 0.8% rates]	[State retains proceeds]	-----	-----	-----	-----	-----	-----
Telecommunications	7, 8*	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% (16.36%)* 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% (6.74%)* of net collections (less supplemental PEG support) is allocated to counties and municipalities to partially replace repealed local cable television franchise taxes.	-----	-----	504,257,279	74,668,507	-----	-----	-----	-----
						34,215,780				
						860,727				
						[PEG channel support]				
Video Programming	7, 8*	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% (32.46%)* of satellite and 23.6% (20.65%)* of cable net collections (less supplemental PEG support) are allocated to counties and municipalities to partially replace repealed local cable television franchise taxes.	-----	-----	-----	-----	103,546,015	21,617,847	72,606,352	23,751,446
								542,508		596,765
								[PEG channel support]		[PEG channel support]
<b>Totals</b>			<b>290,362,022</b>	<b>-----</b>	<b>504,257,279</b>	<b>109,745,014</b>	<b>103,546,015</b>	<b>22,160,355</b>	<b>72,606,352</b>	<b>24,348,211</b>

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*.)

\*SL 2009-451 temporarily increased the State general sales and use tax rate by 1% (scheduled to expire July 1, 2011); the combined general rate increased from 7.0% to 8.0%.

Concurrent with the increase in the combined general rate, the local distributable share percentages were reduced as indicated in parentheses. The effective date of the rate increase was either September 1 or October 1 of 2009 depending on service billing provisions. The March 2010 distributions first reflected the reduced local distributable share percentages.

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

[§ 113A ARTICLE 12.]

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Development Fund [\$]	Year-over-year change	
				Amount [\$]	% change
				1995-96.....	1,868,680
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%
2009-10.....	1,464,258	20	1,464,238	(275,557)	-15.84%

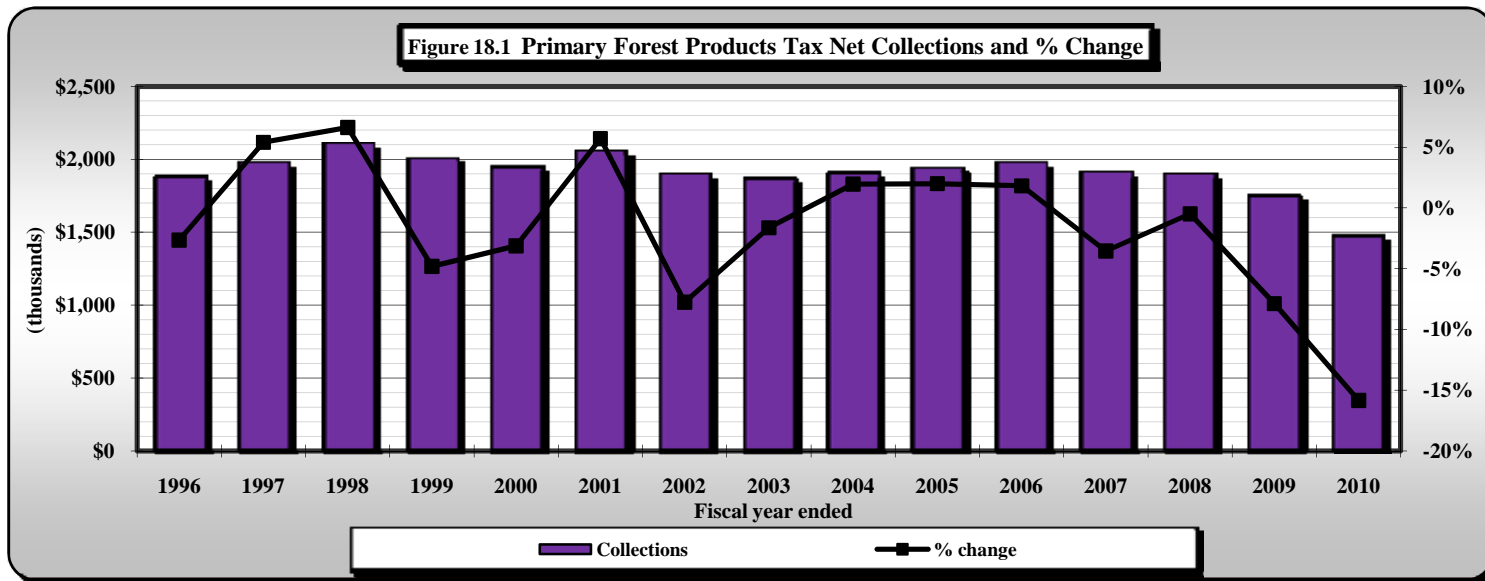
**Primary forest products tax rates and bases:**

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

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

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

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



**TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT**  
[§ 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] [\$]	
<b>Fiscal year 2005-06</b>									
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
<b>Total.....</b>	<b>1,712,999,786</b>	<b>856,500</b>	<b>598,194,796</b>	<b>239,278</b>	<b>2,644,845</b>	<b>528,969</b>	<b>2,166,297</b>	<b>259,956</b>	<b>1,884,702</b>
<b>Fiscal year 2006-07</b>									
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
<b>Total.....</b>	<b>1,685,184,801</b>	<b>842,592</b>	<b>583,140,192</b>	<b>233,256</b>	<b>2,883,610</b>	<b>576,722</b>	<b>1,999,110</b>	<b>239,893</b>	<b>1,892,464</b>
<b>Fiscal year 2007-08</b>									
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
<b>Total.....</b>	<b>1,724,216,854</b>	<b>862,108</b>	<b>552,787,755</b>	<b>221,115</b>	<b>2,949,262</b>	<b>589,852</b>	<b>1,926,398</b>	<b>231,168</b>	<b>1,904,244</b>
<b>Fiscal year 2008-09</b>									
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
<b>Total.....</b>	<b>1,288,707,371</b>	<b>644,354</b>	<b>416,611,313</b>	<b>166,645</b>	<b>2,606,689</b>	<b>521,338</b>	<b>1,443,102</b>	<b>173,172</b>	<b>1,505,508</b>
<b>Fiscal year 2009-10</b>									
September 30, 2009	316,808,636	158,404	118,402,404	47,361	751,155	150,231	425,901	51,108	407,104
December 31, 2009	276,176,343	138,088	82,288,807	32,916	662,659	132,532	345,164	41,420	344,955
March 31, 2010	282,341,078	141,171	83,962,947	33,585	769,185	153,837	337,269	40,472	369,065
June 30, 2010	336,016,025	168,008	103,122,615	41,249	761,150	152,230	359,253	43,110	404,597
<b>Total.....</b>	<b>1,211,342,082</b>	<b>605,671</b>	<b>387,776,773</b>	<b>155,111</b>	<b>2,944,149</b>	<b>588,830</b>	<b>1,467,587</b>	<b>176,110</b>	<b>1,525,722</b>

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 2010 income year -as of January 1, 2010- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2009 [1,000s]	State Tax Collections 2008-09											
				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	4,709	493,972	5.95%	104.91	26	2,662,759	32.06%	565.50	2,069,535	24.91%	439.51	8,306,446	1,764.06
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	698	632,123	12.76%	905.01	1	-	-	-	-	-	-	4,953,342	7,091.67
Arizona	6.968% [3-factor formula with double wtd. sales factor/ 80-10-10 (sales-payroll-property)]	rate applicable to banks; minimum tax: \$50	6,596	592,187	5.26%	89.78	34	1,961,537	17.44%	297.39	5,675,531	50.45%	860.48	11,249,830	1,705.61
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	2,889	346,215	4.64%	119.82	21	2,238,958	29.98%	774.87	2,765,996	37.04%	957.27	7,467,679	2,584.46
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-Corporation banks: 3.5%	36,962	9,535,679	9.44%	257.99	5	44,355,959	43.91%	1,200.05	28,972,302	28.68%	783.85	101,007,459	2,732.76
Colorado	4.63% [Sales-single sales factor]	rate applicable to banks	5,025	329,545	3.80%	65.58	40	4,403,446	50.71%	876.35	2,123,671	24.46%	422.64	8,682,822	1,728.01
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% minimum tax: \$250	3,518	444,061	3.43%	126.22	20	6,376,921	49.33%	1,812.51	3,290,050	25.45%	935.13	12,927,619	3,674.41
Delaware	8.7% [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%	885	208,677	7.44%	235.76	6	910,693	32.45%	1,028.89	-	-	-	2,806,031	3,170.22
Florida	5.5% [\$5K exemption] [3-factor formula with double wtd. sales factor]	rate applicable to banks	18,538	1,836,800	5.75%	99.08	29	-	-	-	19,228,000	60.17%	1,037.22	31,956,841	1,723.86
Georgia	6% [Sales-single sales factor]	rate applicable to banks	9,829	694,717	4.32%	70.68	38	7,801,185	48.52%	793.67	5,306,491	33.00%	539.87	16,077,948	1,635.73
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor formula]	7.92% rate applicable to banks; capital gains taxed at 4%	1,295	78,597	1.67%	60.68	42	1,338,702	28.41%	1,033.60	2,461,618	52.23%	1,900.60	4,712,651	3,638.61
Idaho	7.6% [3-factor formula with double wtd. sales factor]	rate applicable to banks; minimum tax: \$20; additional tax of \$10 imposed per return	1,546	142,240	4.48%	92.02	32	1,175,604	37.06%	760.51	1,206,137	38.03%	780.27	3,171,863	2,051.92

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2010 income year -as of January 1, 2010- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2009 [1,000s]	State Tax Collections 2008-09											
				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 [Sales-single sales factor]	rates applicable to banks	12,910	2,752,353	9.40%	213.19	9	9,183,002	31.38%	711.29	7,470,532	25.52%	578.64	29,268,349	2,267.03
Indiana	8.5% [3-factor formula: 90-5-5 (sales-payroll-property)]	rate applicable to banks	6,423	838,974	5.63%	130.62	18	4,313,759	28.95%	671.60	6,205,638	41.65%	966.14	14,900,123	2,319.77
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales-single sales factor]	5% rate applicable to banks; 50% federal tax deductibility	3,008	264,365	3.79%	87.89	36	2,703,190	38.70%	898.71	2,201,396	31.52%	731.88	6,984,279	2,322.01
Kansas	4% plus a surtax of 3.05% for taxable income > \$50K [3-factor formula]	banks: 2.25% plus a surtax of 2.125% (S&L/trust cos., 2.25%) for net income > \$25K	2,819	370,889	5.54%	131.58	16	2,731,559	40.80%	969.07	2,227,183	33.27%	790.13	6,694,630	2,375.04
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor formula with double wtd. sales factor]		4,314	389,634	3.99%	90.32	33	3,315,368	33.98%	768.49	2,857,665	29.29%	662.40	9,755,544	2,261.31
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Sales-single sales factor]	Federal tax deductibility	4,492	612,545	6.12%	136.36	15	2,940,633	29.36%	654.63	2,963,758	29.59%	659.77	10,014,637	2,229.40
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [Sales-single sales factor]	1% rate applicable to banks [plus 8¢ (or 39¢) per \$1K of assets as of end of taxable year]	1,318	143,086	4.10%	108.54	25	1,370,710	39.29%	1,039.75	1,012,357	29.01%	767.93	3,489,105	2,646.67
Maryland	8.25% [3-factor formula with double wtd. sales factor/sales-single sales factor]	rate applicable to banks	5,699	749,001	4.95%	131.42	17	6,478,236	42.83%	1,136.64	3,851,341	25.46%	675.74	15,126,893	2,654.08
Massachusetts	8.75% [3-factor formula with double wtd. sales factor]	10% 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	6,594	1,789,553	9.19%	271.41	4	10,599,085	54.40%	1,607.48	3,880,087	19.92%	588.46	19,482,884	2,954.82
Michigan	4.95% on business income [Michigan Business Tax] 0.8% on modified gross receipts of \$350K or more [plus 21.99% surcharge, capped at \$6 M per annum] [1-factor sales formula for computing MBT]		9,970	649,228	2.76%	65.12	41	6,025,015	25.58%	604.33	9,472,405	40.21%	950.12	23,556,988	2,362.85
Minnesota	9.8% [3-factor formula: 87-6.5-6.5 (sales-payroll-property)]	rate applicable to banks	5,266	779,055	4.54%	147.93	12	6,948,119	40.49%	1,319.38	4,375,200	25.49%	830.81	17,161,299	3,258.75
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [Accounting/3-factor formula]	rates applicable to banks	2,952	324,301	4.98%	109.86	24	1,485,592	22.80%	503.25	3,026,497	46.46%	1,025.24	6,514,769	2,206.90
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	5,988	278,661	2.69%	46.54	45	4,771,576	46.12%	796.91	3,030,477	29.29%	506.13	10,345,250	1,727.78
Montana	6.75% [3-factor formula]	rate applicable to banks 7% for corporations filing under a water's edge election; minimum tax: \$50	975	164,255	6.82%	168.47	11	827,196	34.36%	848.42	-	-	-	2,407,400	2,469.16

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2010 income year -as of January 1, 2010- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2009 [1,000s]	State Tax Collections 2008-09										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 [Sales-single sales factor]		1,797	198,442	4.96%	110.45	23	1,602,091	40.04%	891.73	1,504,174	37.60%	837.22	4,000,939	2,226.93
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 Business profits tax may apply	1,325	493,431	23.21%	372.52	2	98,191	4.62%	74.13	-	-	-	2,125,722	1,604.83
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/3-factor formula with double wtd. sales factor]	rate applicable to banks minimum tax: \$500	8,708	2,397,471	8.82%	275.33	3	10,663,866	39.22%	1,224.64	8,188,990	30.12%	940.43	27,186,553	3,122.11
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1 million [3-factor formula/3-factor formula with double wtd. sales factor]	rates applicable to banks	2,010	203,584	4.20%	101.30	28	932,442	19.22%	463.98	1,887,343	38.90%	939.13	4,851,689	2,414.17
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; small business taxpayers pay 4.35% to 7.1%. [Sales-single sales factor]		19,541	4,427,675	6.81%	226.58	8	36,840,019	56.65%	1,885.22	11,073,898	17.03%	566.69	65,029,871	3,327.79
North Carolina	6.9% plus temporary additional 3% surtax [3-factor formula with double wtd. sales factor]	rate applicable to banks	9,381	901,445	4.40%	96.09	30	9,560,353	46.64%	1,019.13	4,963,434	24.22%	529.10	20,496,106	2,184.88
North Dakota	2.1%>\$0; 5.3%>\$25K; 6.4%>\$50K; [3-factor formula]	7% rate applicable to banks minimum tax (banks): \$50; Federal tax deductibility	647	129,542	5.37%	200.27	10	370,165	15.33%	572.26	607,171	25.15%	938.67	2,414,010	3,731.98
Ohio	Commercial activity tax is \$150 on gross receipts >\$150K up to \$1 million, plus 0.26% of gross receipts over \$1 million. Add'l litter tax is imposed equal to 0.11% on the first \$50K of taxable income, 0.22% on income > \$50K; or 0.14 mills on net worth. [3-factor formula with triple wtd. sales factor]	Banks pay franchise tax based on net worth.	11,543	521,363	2.18%	45.17	46	8,323,352	34.75%	721.10	7,328,388	30.60%	634.90	23,952,422	2,075.12
Oklahoma	6% [3-factor formula]	rate applicable to banks	3,687	342,762	4.20%	92.96	31	2,544,576	31.18%	690.14	2,162,693	26.50%	586.56	8,160,670	2,213.33
Oregon	6.6%>\$0 7.9%>\$250 0.25% on gross sales<=\$100K and no property in the state [Sales-single sales factor]	rate applicable to banks minimum tax: \$10	3,826	258,778	3.49%	67.64	39	5,434,777	73.25%	1,420.61	-	-	-	7,419,494	1,939.40
Pennsylvania	9.99% [3-factor formula: 90-5-5 (sales-payroll-property)]		12,605	1,740,532	5.79%	138.09	14	9,550,238	31.76%	757.67	8,496,182	28.25%	674.05	30,071,179	2,385.70



TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2010 income year -as of January 1, 2010- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2009 [1,000s]	State Tax Collections 2008-09											Total tax collections [all sources]**	
				Corporate income tax				Individual income tax			General sales tax*			Amount [\$1,000s]	Per capita [\$]	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]			
						Amount [\$]	Rank							Amount [\$1,000s]	Per capita [\$]	
Rhode Island	9% business corporation minimum tax: \$500 [3-factor formula]	rate applicable to banks: minimum tax: \$100	1,053	108,497	4.20%	103.02	27	960,885	37.15%	912.34	814,511	31.49%	773.36	2,586,184	2,455.53	
South Carolina	5% [3-factor formula with double wtd. sales factor/sales-single sales factor] If the single-factor formula results in a reduction in income allocated to the state, only an 80% reduction is allowed.]	4.5% rate applicable to banks; 6% rate applicable to savings & loans	4,561	219,484	3.07%	48.12	44	2,351,324	32.90%	515.50	2,910,183	40.72%	638.02	7,146,034	1,566.69	
South Dakota	[applies to banks only] no state income tax	6%-0.25% on a bank's net income minimum tax: \$500 per location	812	48,772	3.66%	60.04	43	-	-	-	756,598	56.72%	931.33	1,333,835	1,641.88	
Tennessee	6.5% [3-factor formula with double wtd. sales factor]	rate applicable to banks	6,296	816,261	7.82%	129.64	19	221,685	2.12%	35.21	6,356,962	60.88%	1,009.64	10,442,552	1,658.53	
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	2,785	245,880	4.53%	88.30	35	2,319,632	42.78%	833.03	1,744,035	32.16%	626.32	5,422,858	1,947.47	
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K [3-factor formula with double wtd. sales factor]	minimum tax: \$250	622	86,759	3.46%	139.54	13	532,911	21.27%	857.10	321,162	12.82%	516.54	2,505,665	4,029.96	
Virginia	6% [3-factor formula with double wtd. sales factor]	rate applicable to banks	7,883	633,490	3.91%	80.37	37	8,918,232	55.05%	1,131.38	3,372,974	20.82%	427.90	16,199,102	2,055.05	
West Virginia	8.5% [3-factor formula with double wtd. sales factor]	rate applicable to banks	1,820	420,530	8.78%	231.09	7	1,557,403	32.52%	855.82	1,110,017	23.18%	609.97	4,788,926	2,631.60	
Wisconsin	7.9% [Sales-single sales factor]	rate applicable to banks	5,655	629,524	4.34%	111.33	22	6,222,735	42.94%	1,100.44	4,087,144	28.21%	722.78	14,490,714	2,562.56	
<b>Total 46 states</b>			271,773	40,264,935	6.20% <sup>a</sup>	148.16 <sup>a</sup>	-	245,923,681	37.85% <sup>a</sup>	904.89 <sup>a</sup>	193,359,726	29.76% <sup>a</sup>	711.48 <sup>a</sup>	649,647,206	2,390.40 <sup>a</sup>	

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 \$1,000,000, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold. Nevada, Washington, and Wyoming do not levy state corporate income taxes.

Per capita tax collection amounts are computations based on July 1, 2009 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 \$16,090,014 retained by state to pay for the costs of collecting and distributing local sales taxes.

<sup>a</sup>Weighted 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-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, December 23, 2009 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release; Tax Foundation; Federation of Tax Administrators; Commerce Clearing House

TABLE 21. CORPORATION INCOME TAX COLLECTIONS  
[§ 105 ARTICLE 4, PART 1.]

Fiscal year	Corporate Income Tax Gross Collections by Type		Total gross collections	Refunds	Corporate Income Tax Net Collections Before & After Reimbursements, Transfers										Year-over-year % change			
					Net collections before state aid/transfer deductions	State aid/reimbursements paid to local governments to replace revenue lost due to law changes			Intergovernmental and inter-fund transfers					Net collections to General Fund				
	Exclusion of inventories	Homestead Exemption for elderly/disabled				Food stamp purchases	Public School Building Capital Fund	Critical School Facility Needs Fund	Other/collection cost of fines/forfeitures	Collection fees on overdue tax debts	OSBM Civil Penalty Forfeiture Fund							
												Income tax gross collections	Income tax refunds		Net collections before transfers	Amount to General Fund		
Estimated	Final	Estimated	Final	Estimated	Final	Estimated	Final	Estimated	Final	Estimated	Final	Estimated	Final	Estimated	Final	Estimated	Final	
1995-96.	761,517,294	226,295,943	987,813,237	48,534,528	939,278,709	190,174,078	7,890,753	6,406,639	50,966,964	10,000,000	2,500	-	-	673,837,774	2.55%	-15.15%	3.67%	3.76%
1996-97.	878,015,906	207,128,713	1,085,144,619	104,072,444	981,072,175	190,174,088	7,890,753	6,406,639	48,850,120	10,000,000	-	-	-	717,750,574	9.85%	114.43%	4.45%	6.52%
1997-98.	892,867,397	176,629,904	1,069,497,301	99,356,000	970,141,301	190,174,088	10,637,640	6,406,639	56,584,377	10,000,000	-	-	-	696,338,557	-1.44%	-4.53%	-1.11%	-2.98%
1998-99.	973,701,900	250,091,221	1,223,793,121	95,209,963	1,128,583,158	190,174,088	10,628,279	6,406,639	62,864,482	10,000,000	-	-	-	848,509,669	14.43%	-4.17%	16.33%	21.85%
1999-00.	1,028,634,542	247,902,830	1,276,537,372	171,375,542	1,105,161,830	190,174,088	7,890,753	6,406,639	79,448,377	10,000,000	(92,000,000)	-	-	903,241,974	4.31%	80.00%	-2.08%	6.45%
2000-01.	864,206,947	165,320,475	1,029,527,422	213,892,230	815,635,192	95,087,044	7,890,753	6,406,639	48,848,625	10,000,000	187,087,044	-	-	460,315,086	-19.35%	24.81%	-26.20%	-49.04%
2001-02.	705,907,394	193,243,109	899,150,503	230,798,827	668,351,676	190,174,088	see note	6,406,639	44,330,291	10,000,000	7,890,752	227,363	-	409,322,540	-12.66%	7.90%	-18.06%	-11.08%
2002-03.	836,870,149	201,623,125	1,038,493,274	139,974,050	898,519,224	-	-	-	-	-	57,869,430	149,970	-	840,499,824	15.50%	-39.35%	34.44%	105.34%
2003-04.	795,950,527	228,453,041	1,024,403,568	187,050,344	837,353,223	-	-	-	57,620,230	2,500,000	-	268,146	-	776,964,847	-1.36%	33.63%	-6.81%	-7.56%
2004-05.	938,893,681	476,478,614	1,415,372,295	143,239,923	1,272,132,373	-	-	-	78,355,706	-	100,000	147,502	-	1,193,529,164	38.17%	-23.42%	51.92%	53.61%
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%
2009-10.	1,134,856,009	381,083,060	1,515,939,069	221,132,886	1,294,806,183	-	-	-	93,834,701	-	14,264	493,596	2,598,199	1,197,865,423	28.80%	-19.69%	43.62%	43.36%

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 Tax year 2009: Plus an additional surtax (3% of tax liability)

William S. Lee Fees [§ 105-129.6 ARTICLE 3A] and \*Fees and reports [§ 105 -129.85(a)ARTICLE 3J] allocations:

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	2009-10	\$36,750	\$12,250	\$155,000

**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 Settlement Initiative:** 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.

**2009-10 Corporate Resolution Initiative-A** corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Corporate income tax collections include \$381,812,968 generated by the program.

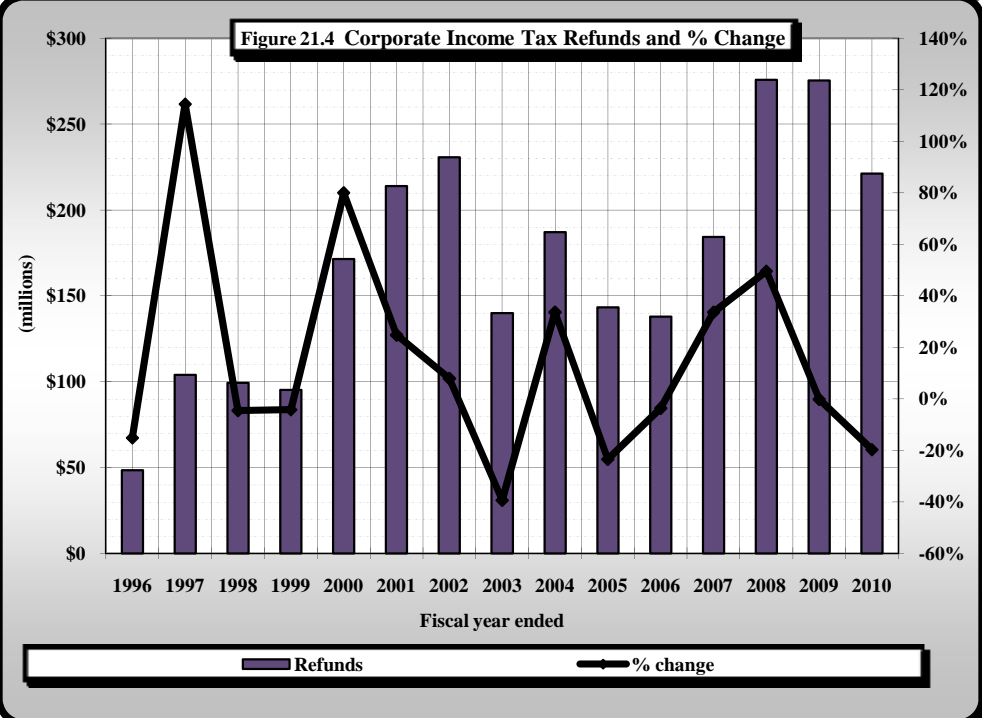
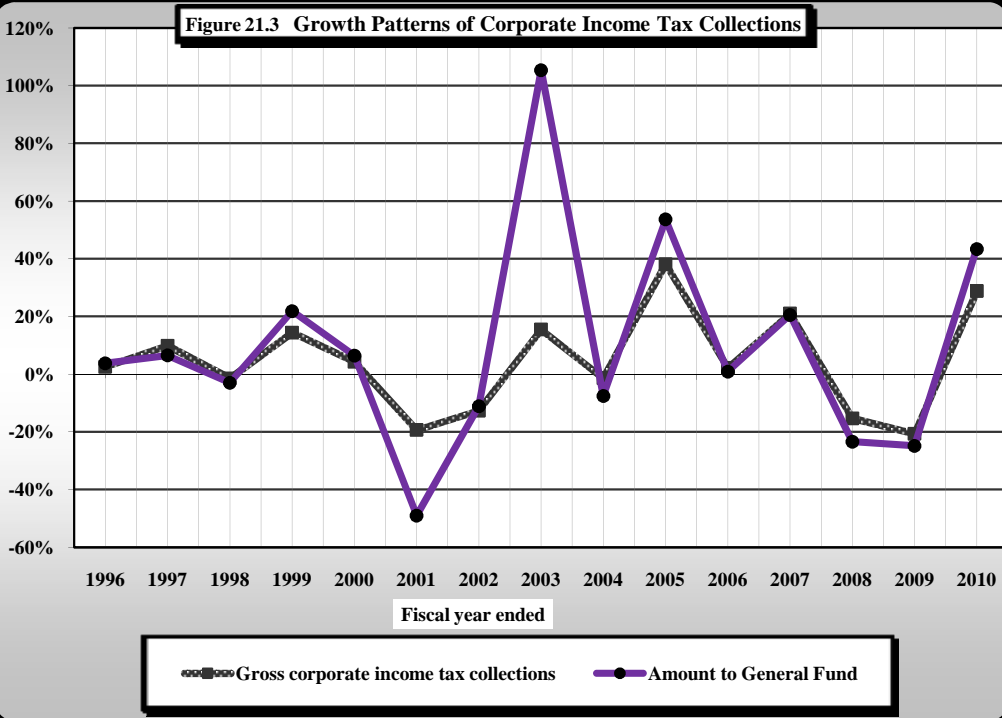
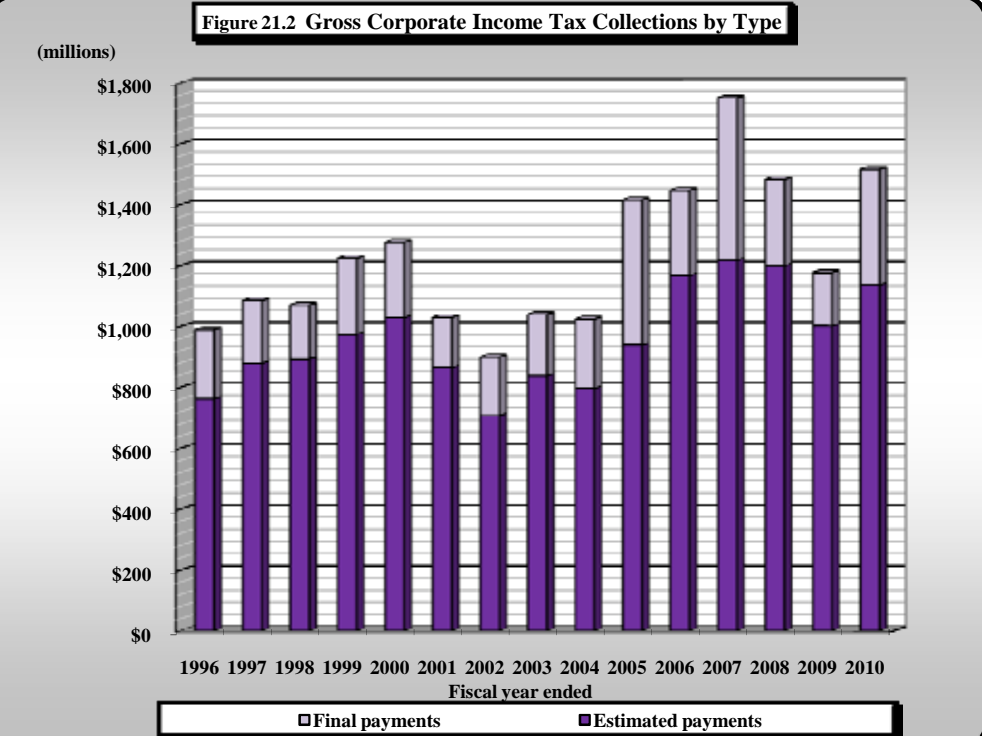
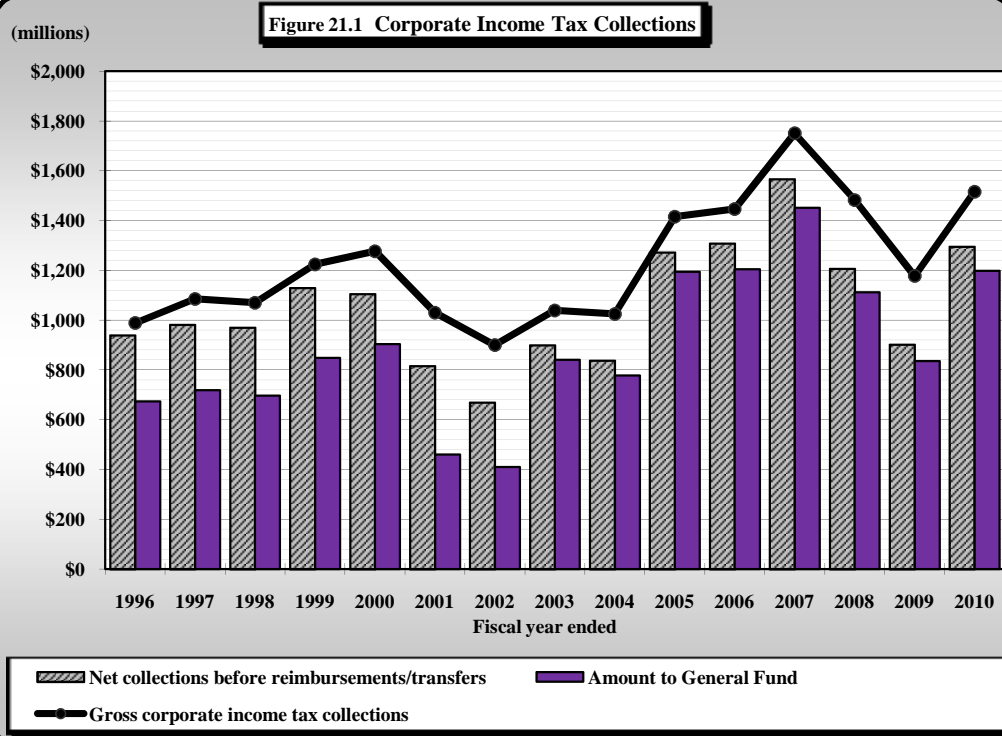


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
					*[Amounts vary based on AGI]												
Alabama	yes	-	-	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000*	\$4,000*	\$1,500	\$3,000	\$300*	4,709	2,662,759	565.50	37	158,568,280	33,900	1.68%	35
Arizona	no	1/1/09	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]	\$4,677	\$9,354	\$2,100	\$4,200	\$2,300	6,596	1,961,537	297.39	41	224,230,399	34,500	0.87%	41
Arkansas	no	-	-	1%>\$0; 2.5%>\$3,899; 3.5%>\$7,799; 4.5%>\$11,699; 6%>\$19,599; 7%>\$32,599 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,889	2,238,958	774.87	26	93,762,292	32,695	2.39%	17
California	no	1/1/05	Fed AGI	1.25%>\$0; 2.25%>\$7,124; 4.25%>\$16,890; 6.25%>\$26,657; 8.25%>\$37,005; 9.55%>\$46,766; additional 1% tax >\$1M for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,248-\$93,532; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,257-\$63,657; add'l 1% tax>\$1M [community property state]	\$3,637	\$7,274	\$99	\$198	\$99	36,962	44,355,959	1,200.05	7	1,610,932,359	44,038	2.75%	9
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	-	-	-	-	-	5,025	4,403,446	876.35	19	214,726,880	43,509	2.05%	28
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 6.5%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$800K MFJ: same rates apply to income ranges \$20K-\$1M	-	-	\$13,000	\$24,000	-	3,518	6,376,921	1,812.51	2	200,535,767	57,248	3.18%	3
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.95%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110	\$220	\$110	885	910,693	1,028.89	13	35,754,524	40,806	2.55%	13
Georgia	no	1/1/09	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	9,829	7,801,185	793.67	25	341,530,406	35,217	2.28%	23



TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
Massachusetts	no	1/1/05	Fed AGI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,594	10,599,085	1,607.48	3	333,906,368	51,028	3.17%	4
Michigan	no	Current [optional 1/1/1999]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,600	\$7,200	\$3,600	9,970	6,025,015	604.33	35	353,296,391	35,321	1.71%	34
					[add'l \$600 for each child < 18]												
Minnesota	no	3/31/09	Fed TI	5.35%>\$0; 7.05%>\$22,770; 7.85%>\$74,780 [applicable for S] HH: same rates apply to income bracket ranges \$28,030-\$112,620 MFJ: same rates apply to income bracket ranges \$33,280-\$132,220 MFS: same rates apply to income bracket ranges \$16,640-\$66,110	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	5,266	6,948,119	1,319.38	5	226,158,723	43,238	3.07%	5
					[personal exemption/deduction amounts as allowed by IRC]												
Mississippi	no	-	-	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,952	1,485,592	503.25	39	90,353,752	30,730	1.64%	37
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]	\$5,700	\$11,400	\$2,100	\$4,200	\$1,200	5,988	4,771,576	796.91	24	218,992,739	36,766	2.18%	27
					[standard deduction amounts as allowed by IRC]												
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,600; 3%>\$4,500; 4%>\$6,900; 5%>\$9,300; 6%>\$12,000; 6.9%>\$15,400 [applicable for S, HH, MFJ, MFS]	\$1,750- \$3,950	\$3,500- \$7,900	\$2,110	\$4,220	\$2,110	975	827,196	848.42	22	34,110,898	35,237	2.43%	15
					*[20% of state AGI with minimum/maximum amounts shown]												
Nebraska	no	2/26/09	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	\$5,700	\$11,400	\$118 [tc]	\$236 [tc]	\$118 [tc]	1,797	1,602,091	891.73	18	71,485,428	40,116	2.24%	24
New Hampshire	no	-	-	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,325	98,191	74.13	42	57,616,663	43,587	0.17%	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	8,708	10,663,866	1,224.64	6	446,883,603	51,583	2.39%	17
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	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	2,010	932,442	463.98	40	66,724,334	33,584	1.40%	39
					[personal exemption/deduction amounts as allowed by IRC] [community property state]												

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
New York	no	Current	Fed AGI	4%>\$0; 4.5%>\$8K; 5.25%>\$11K; 5.9%>\$13K; 6.85%>\$20K; 7.85%>\$200K; 8.97%>\$500K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$11K-\$500K MFJ: same rates apply to income bracket ranges \$16K-\$500K	\$7,500	\$15,000	-	-	\$1,000	19,541	36,840,019	1,885.22	1	936,528,347	48,107	3.93%	1
North Carolina	no	1/1/09	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*	9,381	9,560,353	1,019.13	14	328,578,114	35,533	2.91%	7
				*[\$2K-S/D (\$4K-M) if FAGI =>threshold amount for filing status: MFJ-\$100K; HH-\$80K; S-\$60K; MFS-\$50K] 2010 Surtax rates by NTI by filing status: NTI>\$60K (2%); NTI>\$150K (3%) (S) NTI>\$100K (2%); NTI>\$250K (3%) (MFJ/QW) NTI>\$80K (2%); NTI>\$200K (3%) (HH) NTI>\$50K (2%); NTI>\$125K (3%) (MFS)													
North Dakota	no	Current	Fed TI	1.84 %>\$0; 3.44%>\$34,000; 3.81%>\$82,400; 4.42%>\$171,850; 4.86%>\$373,650 [applicable for S] HH: same rates apply to income bracket ranges \$45,550-\$373,650 MFJ: same rates apply to income bracket ranges \$56,850-\$373,650 MFS: same rates apply to income bracket ranges \$28,425-\$186,825	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	647	370,165	572.26	36	26,614,683	41,493	1.39%	40
				[personal exemption/deduction amounts as allowed by IRC]													
Ohio	no	10/16/09	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]	-	-	\$1,550	\$3,100	\$1,550	11,543	8,323,352	721.10	30	416,310,740	36,113	2.00%	29
				[plus additional \$20 tax credit per exemption]													
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.5%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$5,700	\$11,400	\$1,000	\$2,000	\$1,000	3,687	2,544,576	690.14	32	134,527,932	36,917	1.89%	31
Oregon	yes+	5/1/09	Fed TI	5%>\$0; 7%>\$3,050; 9%>\$7,650; 10.8%>\$125K; 11%>\$250K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$6,100-\$500K	\$1,945	\$3,895	\$177	\$354	\$177	3,826	5,434,777	1,420.61	4	139,205,223	36,798	3.90%	2
				[tc] [tc] [tc]													
Pennsylvania	no	-	-	3.07%	-	-	-	-	-	12,605	9,550,238	757.67	29	507,908,461	40,418	1.88%	32

TABLE 22. -Continued

State	Federal tax deductibility	Federal starting point		Marginal rates and tax brackets by filing status for 2010 income year [as of January 1, 2010] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2010 income year [as of January 1, 2010]					Population as of 7/1/2009 [1,000s]	Individual income tax collections fiscal year 2009			Personal income calendar year 2008		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	Dependent			Amount [\$]	Rank				
Rhode Island	no	6/3/01	Fed AGI	3.75%>\$0; 7%>\$34K; 7.75%>\$82,400; 9%>\$171,850; 9.9%>\$373,650 [applicable for S] HH: same rates apply to income bracket ranges \$45,550-\$373,650 MFJ: same rates apply to income bracket ranges \$56,800-\$373,650 MFS: same rates apply to income bracket ranges \$28,400-\$186,825 [Effective for the 2010 tax year, taxpayers may elect to compute income tax liability based on the graduated rate schedule or an alternative flat rate = 6%.]	\$5,700	\$9,550	\$3,650	\$7,300	\$3,650	1,053	960,885	912.34	16	43,971,248	41,738	2.19%	25
South Carolina	no	12/31/09	Fed TI	3%>\$2,740; 4%>\$5,480; 5%>\$8,220; 6%>\$10,960; 7%>\$13,700 [applicable for S, HH, MFJ, MFS]	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	4,561	2,351,324	515.50	38	148,370,295	32,947	1.58%	38
Tennessee	no	-	-	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,296	221,685	35.21	43	219,024,593	35,098	0.10%	43
Utah	no	Current	Fed TI	5% [personal exemption/ *3/4 deduction amounts as allowed by IRC] 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.	\$5,700	\$11,400	\$2,738*	\$5,476*	\$2,738*	2,785	2,319,632	833.03	23	88,901,329	32,596	2.61%	11
Vermont	no	1/1/08	Fed TI	3.55%>\$0; 6.8%>\$34,000; 7.8%>\$82,400; 8.8%>\$171,850; 8.95%>\$373,650 [applicable for S] HH: same rates apply to income bracket ranges \$45,550-\$373,650 MFJ: same rates apply to income bracket ranges \$56,800-\$373,650 MFS: same rates apply to income bracket ranges \$28,400-\$186,825	\$5,700	\$11,400	\$3,650	\$7,300	\$3,650	622	532,911	857.10	20	24,367,579	39,236	2.19%	25
Virginia	no	12/31/08	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	7,883	8,918,232	1,131.38	9	348,893,800	44,756	2.56%	12
West Virginia	no	1/1/09	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	1,820	1,557,403	855.82	21	57,192,760	31,513	2.72%	10
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,070; 6.50% >\$20,130; 6.75%>\$151,000 7.75%>\$221,660 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$13,420-\$295,550 MFS: same rates apply to income bracket ranges \$6,710-\$147,770 [community property state]	\$9,300	\$16,750	\$700	\$1,400	\$700	5,655	6,222,735	1,100.44	10	213,378,781	37,916	2.92%	6
Total 43 states										251,724	245,923,681	976.96 <sup>a</sup>	-	10,152,931,439	40,636.25 <sup>a</sup>	2.42% <sup>a</sup>	-

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, 2009 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, 2008 population estimates of the Bureau of the Census.

<sup>a</sup>Weighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.

<sup>+</sup>Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

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-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, December 23, 2009 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, September 20, 2010 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 2008  
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	30.27%	69.73%	Missouri	31.18%	68.82%
Arizona	37.14%	62.86%	Montana	30.71%	69.29%
Arkansas	25.05%	74.95%	Nebraska	30.14%	69.86%
California	37.86%	62.14%	New Hampshire	36.07%	63.93%
Colorado	40.11%	59.89%	New Jersey	44.38%	55.62%
Connecticut	44.21%	55.79%	New Mexico	26.07%	73.93%
Delaware	36.77%	63.23%	New York	37.19%	62.81%
Georgia	37.88%	62.12%	*North Carolina	35.65%	64.35%
Hawaii	32.89%	67.11%	North Dakota	19.96%	80.04%
Idaho	34.54%	65.46%	Ohio	32.19%	67.81%
Illinois	35.11%	64.89%	Oklahoma	27.99%	72.01%
Indiana	28.27%	71.73%	Oregon	40.11%	59.89%
Iowa	31.02%	68.98%	Pennsylvania	31.08%	68.92%
Kansas	30.54%	69.46%	Rhode Island	37.11%	62.89%
Kentucky	29.90%	70.10%	South Carolina	31.65%	68.35%
Louisiana	24.51%	75.49%	Tennessee	25.06%	74.94%
Maine	31.17%	68.83%	Utah	39.64%	60.36%
Maryland	49.34%	50.66%	Vermont	30.43%	69.57%
Massachusetts	40.37%	59.63%	Virginia	41.08%	58.92%
Michigan	34.19%	65.81%	West Virginia	18.85%	81.15%
Minnesota	40.59%	59.41%	Wisconsin	36.91%	63.09%
Mississippi	24.57%	75.43%	United States	34.20%	65.80%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2008 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 2010, Volume 29, Number 4, Selected Historical and Other Data, Table 2

**TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS**  
[§ 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
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%
2009-10...	11,259,839,831	2,108,917,484	9,150,922,346	627,094	-	31,025,218	17,233,725	54,430,901	9,047,605,408	-3.66%	-0.13%	-4.43%	-4.46%

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 year 2009: Additional temporary surtax (2% or 3% of tax liability) according to taxable income

+additional standard deduction for aged 65 or over or blind

Filing Status	Taxable income		Applicable tax rate by tax year					Personal Exemption Threshold by Filing Status	Standard Deduction Amounts			
			2008-2009*	2007	2001-2006	1991-2000	1989-1990		2004/after	2003	1989-2002	
Married filing jointly/ Qualifying widow(er): *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	Over	Up To						Married filing jointly/ Qualifying widow(er): <u>Federal AGI</u> \$100,000				
	\$0	\$21,250	6%	6%	6%	6%	6%					
	\$21,250	\$100,000	7%	7%	7%	7%	7%					
	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%			\$6,000	\$5,500	\$5,000
	\$200,000	\$250,000		8%	8.25%	7.75%	7%			+ \$600	+ \$600	+ \$600
Head of household: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$17,000	6%	6%	6%	6%	6%	Head of household: <u>Federal AGI</u> \$80,000				
	\$17,000	\$80,000	7%	7%	7%	7%	7%					
	\$80,000	\$160,000	7.75%	7.75%	7.75%	7.75%	7%					
	\$160,000	\$200,000		8%	8.25%	7.75%	7%			\$4,400	\$4,400	\$4,400
	\$200,000									+ \$750	+ \$750	+ \$750
Single: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$12,750	6%	6%	6%	6%	6%	Single: <u>Federal AGI</u> \$60,000				
	\$12,750	\$60,000	7%	7%	7%	7%	7%					
	\$60,000	\$120,000	7.75%	7.75%	7.75%	7.75%	7%					
	\$120,000	\$150,000		8%	8.25%	7.75%	7%			\$3,000	\$3,000	\$3,000
	\$150,000									+ \$750	+ \$750	+ \$750
Married filing separately: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$10,625	6%	6%	6%	6%	6%	Married filing separately: <u>Federal AGI</u> \$50,000				
	\$10,625	\$50,000	7%	7%	7%	7%	7%					
	\$50,000	\$100,000	7.75%	7.75%	7.75%	7.75%	7%					
	\$100,000	\$125,000		8%	8.25%	7.75%	7%			\$3,000	\$2,750	\$2,500
	\$125,000									+ \$600	+ \$600	+ \$600

TABLE 23.- Continued

**Tax credit for dependent children:**

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

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

**Earned income tax credit (EITC) § 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, 5.0% thereafter) 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 (§ 105-129.31).

**2004-05 Voluntary Compliance Program**

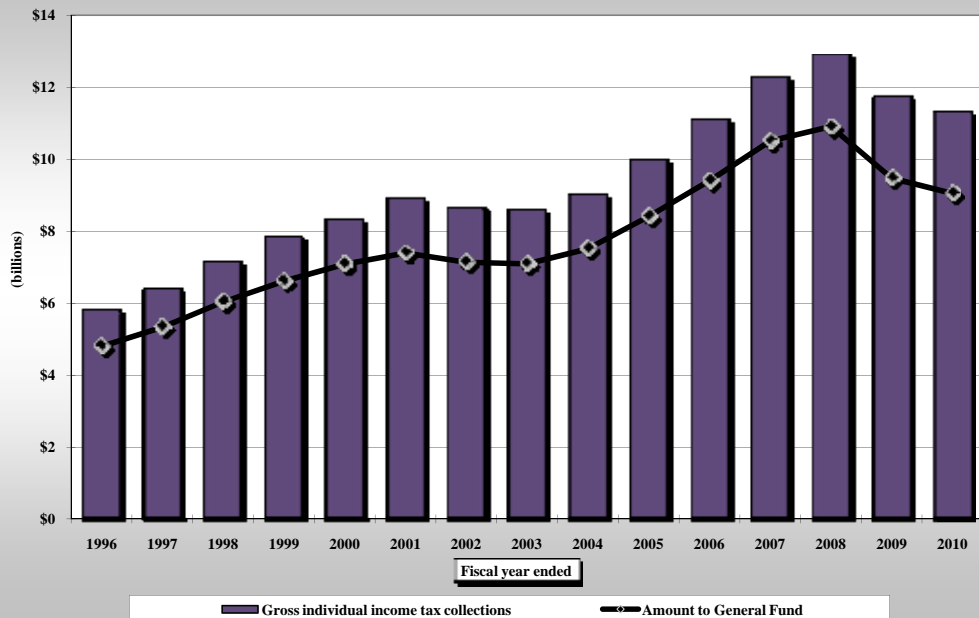
Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual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

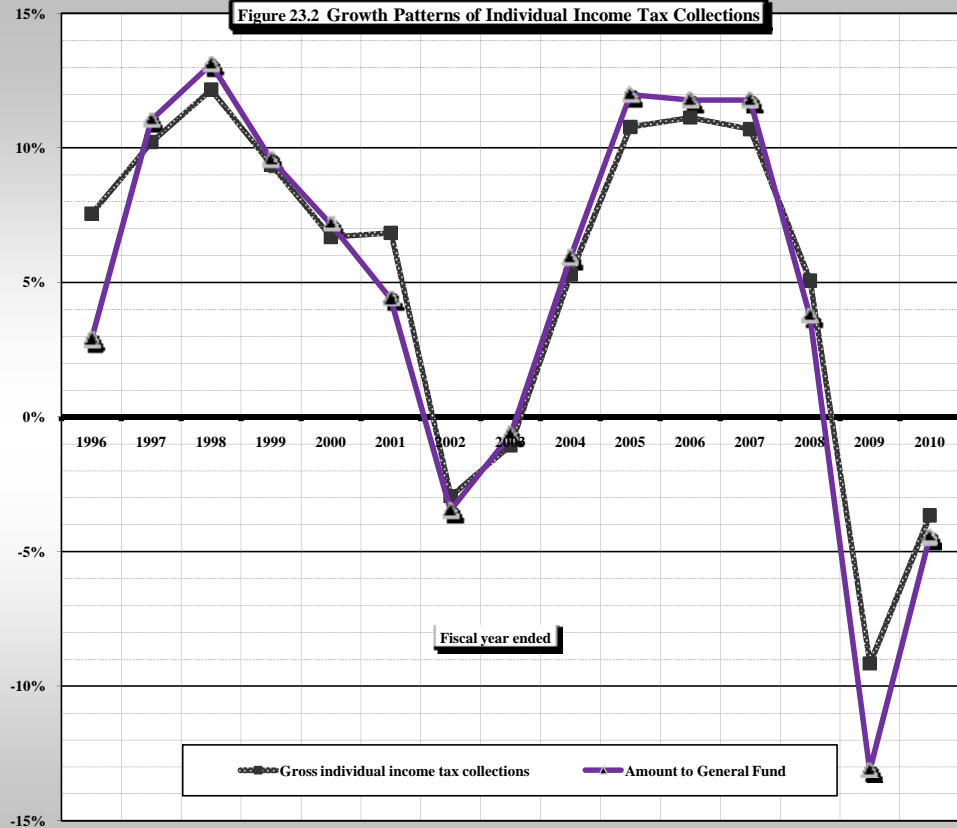
**North Carolina Public Campaign Fund designation (§ 105-159.2):**

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.)

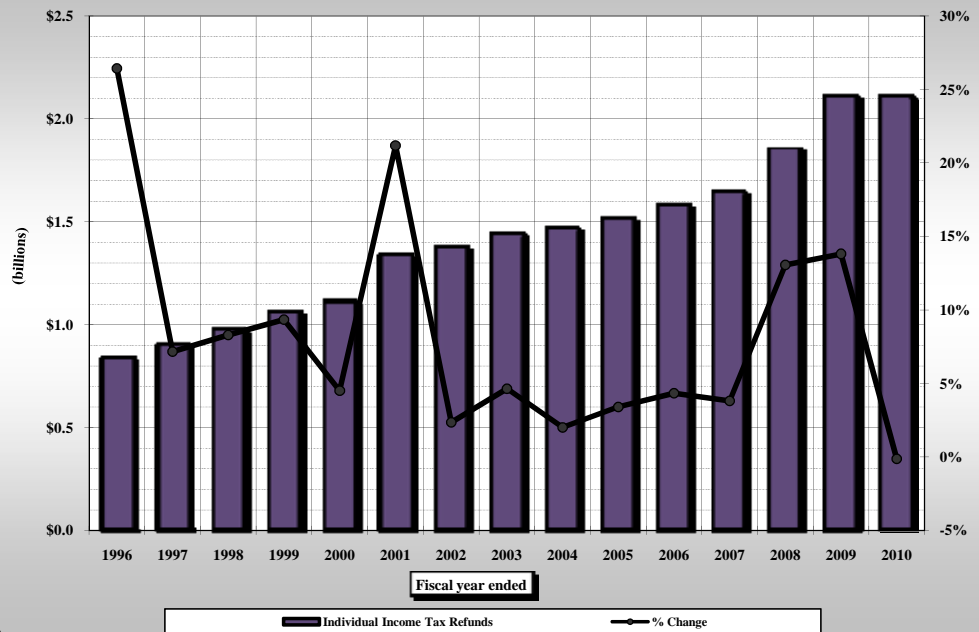
**Figure 23.1 Individual Income Tax Collections**



**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.)

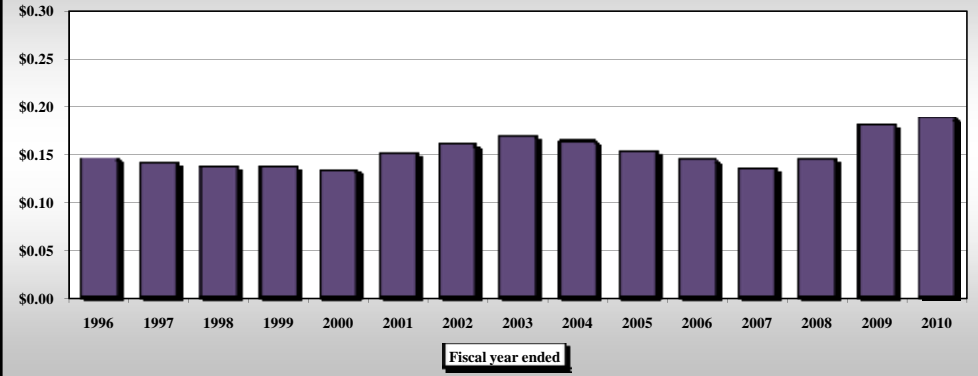


TABLE 24 . GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2009-10.....	144,951,084	1.3%	-13.4%	789,600,949	7.0%	-4.2%	8,202,692,984	72.8%	1.0%	918,391,730	8.2%	-20.5%	1,204,203,084	10.7%	-14.9%	11,259,839,831	-3.7%

Detail may not add to totals due to rounding.

The 1990 General Assembly rewrote § 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.)

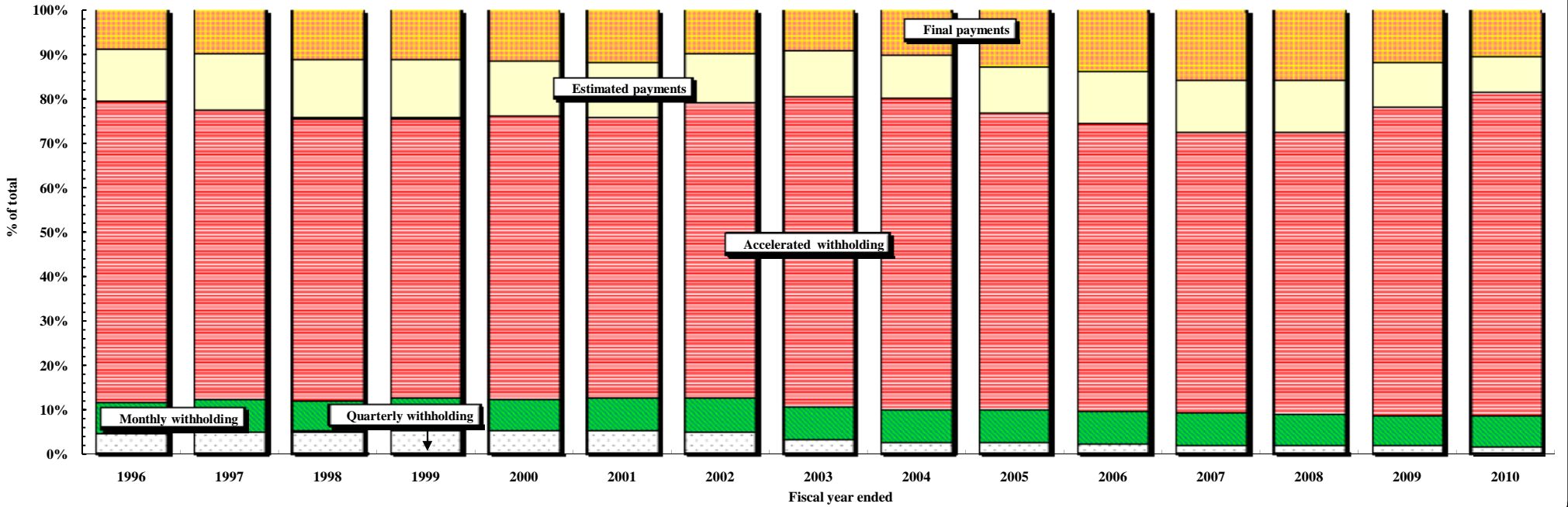
Effective January 1, 2002, § 105-163.6(b) was amended to require an employer who withholds an average of less than \$250 of State income taxes from wages each month to file a return and pay the taxes on a quarterly basis; § 105-163.6(c) was amended to require an employer who withholds an average of at 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**

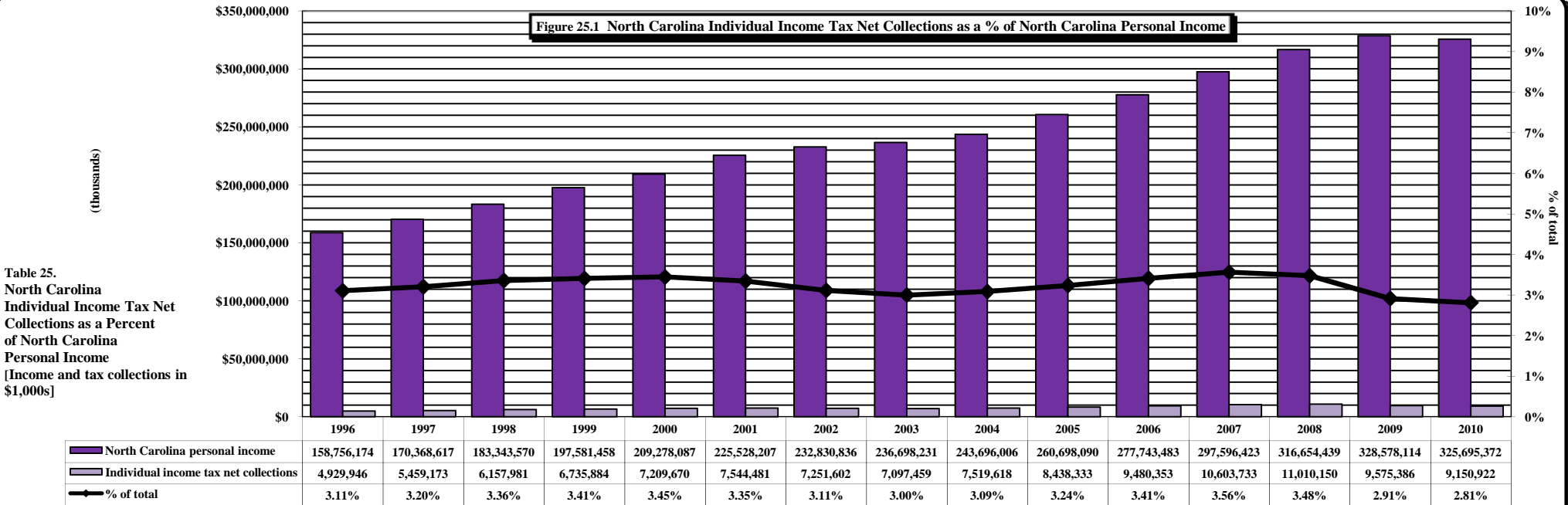
Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual 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 September 20, 2010.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

Special Funds											
Individual Income Tax									Privilege Tax		
For tax year	N.C. Candidates Financing Fund [§ 105-269.6]		N.C. Nongame and Endangered Wildlife Fund [§ 105-269.5]		N.C. Political Parties Financing Fund [§ 105-159.1]		N.C. Public Campaign Financing Fund [Individuals] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 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	-	-
2008.....	-	-	22,595	485,117	514,388	1,543,166	399,671	1,199,014	July 1, 2009	-	-

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

**N.C. Candidates Financing Fund [§ 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 [§ 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 [§ 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 [§ 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 [§ 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 7/1/2010 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2009 [1,000s]	General sales tax collections fiscal year 2009*			Per capita collections per 1¢ of tax + [\$]	Personal income 2008		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2009	
				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	4,709	2,069,535	439.51	43	109.88	158,568,280	33,900	1.31%	41	2,662,759	565.50
Arizona.....	6.6	8	E	E	T	6,596	5,675,531	860.48	16	153.66	224,230,399	34,500	2.53%	12	1,961,537	297.39
Arkansas.....	6	14	E [2,4]	E	T	2,889	2,765,996	957.27	9	159.55	93,762,292	32,695	2.95%	5	2,238,958	774.87
California.....	7.25	1	E	E	T	36,962	28,972,302	783.85	21	125.42	1,610,932,359	44,038	1.80%	29	44,355,959	1,200.05
Colorado.....	2.9	45	E	E	T	5,025	2,123,671	422.64	45	145.74	214,726,880	43,509	0.99%	44	4,403,446	876.35
Connecticut.....	6	14	E	E	E	3,518	3,290,050	935.13	14	155.85	200,535,767	57,248	1.64%	33	6,376,921	1,812.51
Florida.....	6	14	E	E	E	18,538	19,228,000	1,037.22	4	172.87	737,949,571	40,054	2.61%	10	-	-
Georgia.....	4	37	E [2]	E	T	9,829	5,306,491	539.87	39	134.97	341,530,406	35,217	1.55%	35	7,801,185	793.67
Hawaii.....	4	37	T [3]	E	T	1,295	2,461,618	1,900.60	1	475.15	54,612,031	42,418	4.51%	1	1,338,702	1,033.60
Idaho.....	6	14	T [3]	E	T	1,546	1,206,137	780.27	22	130.04	50,376,038	32,979	2.39%	14	1,175,604	760.51
Illinois.....	6.25	11	T [4]	T [4]	T [4]	12,910	7,470,532	578.64	37	92.58	554,223,162	43,154	1.35%	39	9,183,002	711.29
Indiana.....	7	2	E	E	T	6,423	6,205,638	966.14	8	138.02	223,203,820	34,939	2.78%	8	4,313,759	671.60
Iowa.....	6	14	E	E	T	3,008	2,201,396	731.88	25	121.98	114,435,620	38,222	1.92%	25	2,703,190	898.71
Kansas.....	6.3	10	T [3]	E	T	2,819	2,227,183	790.13	20	149.08	112,270,596	40,134	1.98%	20	2,731,559	969.07
Kentucky.....	6	14	E	E	T	4,314	2,857,665	662.40	29	110.40	138,790,531	32,368	2.06%	19	3,315,368	768.49
Louisiana.....	4	37	E [2]	E	T	4,492	2,963,758	659.77	30	164.94	169,541,475	38,086	1.75%	31	2,940,633	654.63
Maine.....	5	29	E	E	T	1,318	1,012,357	767.93	24	153.59	48,200,182	36,524	2.10%	17	1,370,710	1,039.75
Maryland.....	6	14	E	E	E	5,699	3,851,341	675.74	27	112.62	273,934,293	48,410	1.41%	37	6,478,236	1,136.64
Massachusetts..	6.25	11	E	E	T	6,594	3,880,087	588.46	35	117.69	333,906,368	51,028	1.16%	43	10,599,085	1,607.48
Michigan.....	6	14	E	E	T	9,970	9,472,405	950.12	10	158.35	353,296,391	35,321	2.68%	9	6,025,015	604.33
Minnesota.....	6.875	7	E	E	E	5,266	4,375,200	830.81	19	127.82	226,158,723	43,238	1.93%	24	6,948,119	1,319.38
Mississippi.....	7	2	T	E	T	2,952	3,026,497	1,025.24	5	146.46	90,353,752	30,730	3.35%	4	1,485,592	503.25
Missouri.....	4.225	36	T [4]	E	T	5,988	3,030,477	506.13	42	119.79	218,992,739	36,766	1.38%	38	4,771,576	796.91
Nebraska.....	5.5	27	E	E	T	1,797	1,504,174	837.22	18	152.22	71,485,428	40,116	2.10%	17	1,602,091	891.73
Nevada.....	4.6	34	E	E	T	2,643	2,684,029	1,015.49	6	238.94	104,828,990	40,076	2.56%	11	-	-
New Jersey.....	7	2	E	E	E	8,708	8,188,990	940.43	11	134.35	446,883,603	51,583	1.83%	28	10,663,866	1,224.64
New Mexico.....	5	29	E	E	T	2,010	1,887,343	939.13	12	187.83	66,724,334	33,584	2.83%	7	932,442	463.98
New York.....	4	37	E	E	E	19,541	11,073,898	566.69	38	141.67	936,528,347	48,107	1.18%	42	36,840,019	1,885.22
North Carolina..	5.75++	26	E [2,4]	E	T	9,381	4,963,434	529.10	40	117.58	328,578,114	35,533	1.51%	36	9,560,353	1,019.13
North Dakota....	5	29	E	E	T	647	607,171	938.67	13	187.73	26,614,683	41,493	2.28%	15	370,165	572.26
Ohio.....	5.5	27	E	E	T	11,543	7,328,388	634.90	32	115.44	416,310,740	36,113	1.76%	30	8,323,352	721.10
Oklahoma.....	4.5	35	T [3]	E	T	3,687	2,162,693	586.56	36	130.35	134,527,932	36,917	1.61%	34	2,544,576	690.14
Pennsylvania....	6	14	E	E	E	12,605	8,496,182	674.05	28	112.34	507,908,461	40,418	1.67%	32	9,550,238	757.67
Rhode Island....	7	2	E	E	E	1,053	814,511	773.36	23	110.48	43,971,248	41,738	1.85%	27	960,885	912.34
South Carolina..	6	14	E	E	T	4,561	2,910,183	638.02	31	106.34	148,370,295	32,947	1.96%	21	2,351,324	515.50



TABLE 27. -Continued

State	State sales tax rate as of 7/1/2010 [%]	Rank	Food items [1] Taxable (T) Exempt (E)	Drugs		Population as of 7/1/2009 [1,000s]	General sales tax collections fiscal year 2009*			Per capita collections per 1¢ of tax + [\$]	Personal income 2008		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2009	
				Prescription Taxable (T) Exempt (E)	Non-prescription Taxable (T) Exempt (E)		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]
								Amount [\$]	Rank							
South Dakota...	4	37	T [3]	E	T	812	756,598	931.33	15	232.83	31,576,104	39,248	2.40%	13	-	-
Tennessee.....	7	2	T [4]	E	T	6,296	6,356,962	1,009.64	7	144.23	219,024,593	35,098	2.90%	6	221,685	35.21
Texas.....	6.25	11	E	E	E	24,782	21,034,946	848.79	17	135.81	967,448,998	39,806	2.17%	16	-	-
Utah.....	4.7	33	T [2,4]	E	T	2,785	1,744,035	626.32	33	134.69	88,901,329	32,596	1.96%	21	2,319,632	833.03
Vermont.....	6	14	E	E	E	622	321,162	516.54	41	86.09	24,367,579	39,236	1.32%	40	532,911	857.10
Virginia.....	4	37	T [4]	E	E	7,883	3,372,974	427.90	44	106.98	348,893,800	44,756	0.97%	45	8,918,232	1,131.38
Washington.....	6.5	9	E	E	T	6,664	10,035,359	1,505.86	3	231.67	287,147,757	43,732	3.49%	3	-	-
West Virginia...	6	14	E [2,4]	E	T	1,820	1,110,017	609.97	34	101.66	57,192,760	31,513	1.94%	23	1,557,403	855.82
Wisconsin.....	5	29	E	E	T	5,655	4,087,144	722.78	26	144.56	213,378,781	37,916	1.92%	25	6,222,735	1,100.44
Wyoming.....	4	37	T [3]	E	T	544	989,738	1,818.47	2	454.62	26,962,550	50,588	3.67%	2	-	-
Total 45 states..	-	-	-	-	-	298,698	228,103,798	763.66 <sup>a</sup>	-	-	12,042,158,101	40,315 <sup>a</sup>	1.89% <sup>a</sup>	-	238,652,824	798.98 <sup>a</sup>

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2009 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, 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. 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 \$16,090,014 retained by state to pay for the costs of collecting and distributing local sales taxes.

<sup>a</sup>Weighted average computations based on collection totals and population for the 45 states levying a general state sales tax.

<sup>+</sup>Computation based on the prevalent rate in effect for fiscal year 2008-09.

<sup>++</sup>Effective October 1, 2008, the general state rate increased from 4.25% to 4.5%; effective September 1, 2009, the rate increased to 5.5%; effective October 1, 2009, the rate increased to 5.75%.

**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-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, December 23, 2009 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System*, September 20, 2010 release.

Sales Tax Institute; Federation of Tax Administrators

TABLE 28. STATE SALES AND USE TAX COLLECTIONS  
[§ 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 of fines/forfeitures [\$]		Gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Amount to General Fund [\$]	
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%
2009-10....	6,154,712,045	294,149,304	5,860,562,741	188,004,041	2,133,686	15,040,761	28,806,786	1,435,910	45,335,756	14,694,637	67,908	-	5,565,043,256	15.04%	-23.26%	18.00%	18.96%

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

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			Other	
				General Fund: Non-tax revenue	Public Transit tax	General Statute Reference				
							\$105-164.44B [\$]	\$105-164.44E [\$]		\$105-472 [\$]
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	-
2009-10....	75,187,075	81,944,006	30,872,960	21,500,000	7,293,364	8,597,957	6,004,931	437,872	-	-

\*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, § 105-521 (scheduled to sunset in 2012). The 2007 General Assembly enacted § 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 § 105-164.4(a)(4) during the previous fiscal year is to be transferred quarterly to the Dry-Cleaning Solvent Cleanup Fund.

State sales and use tax rates and bases:

The general State sales and use tax rate of 5.75% applies to purchases of tangible commodities (to include certain remote click-through transactions), rental of tangible commodities, and selected services such as room and cottage rentals, and laundry and dry cleaning services. The combined general rate of 8% 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. The combined general rate is the State's general rate (5.75%) plus the rate of local tax authorized for every county in the State (2.25%). [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. Intergovernmental transfers++ (2009-10) include \$13,423 for costs related to implementation of TIMS and PDP components.

TABLE 28. -Continued

Changes in State sales tax rates by year1996-97

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 State general 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 § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties. § 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 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 § 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 § 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 State general rate decreased from 4.5% to 4.25% and the combined general rate decreased from 7% to 6.75% to coincide with the 0.25% State general rate reduction.

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 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

TABLE 28. -Continued

**2007-08 -Continued**

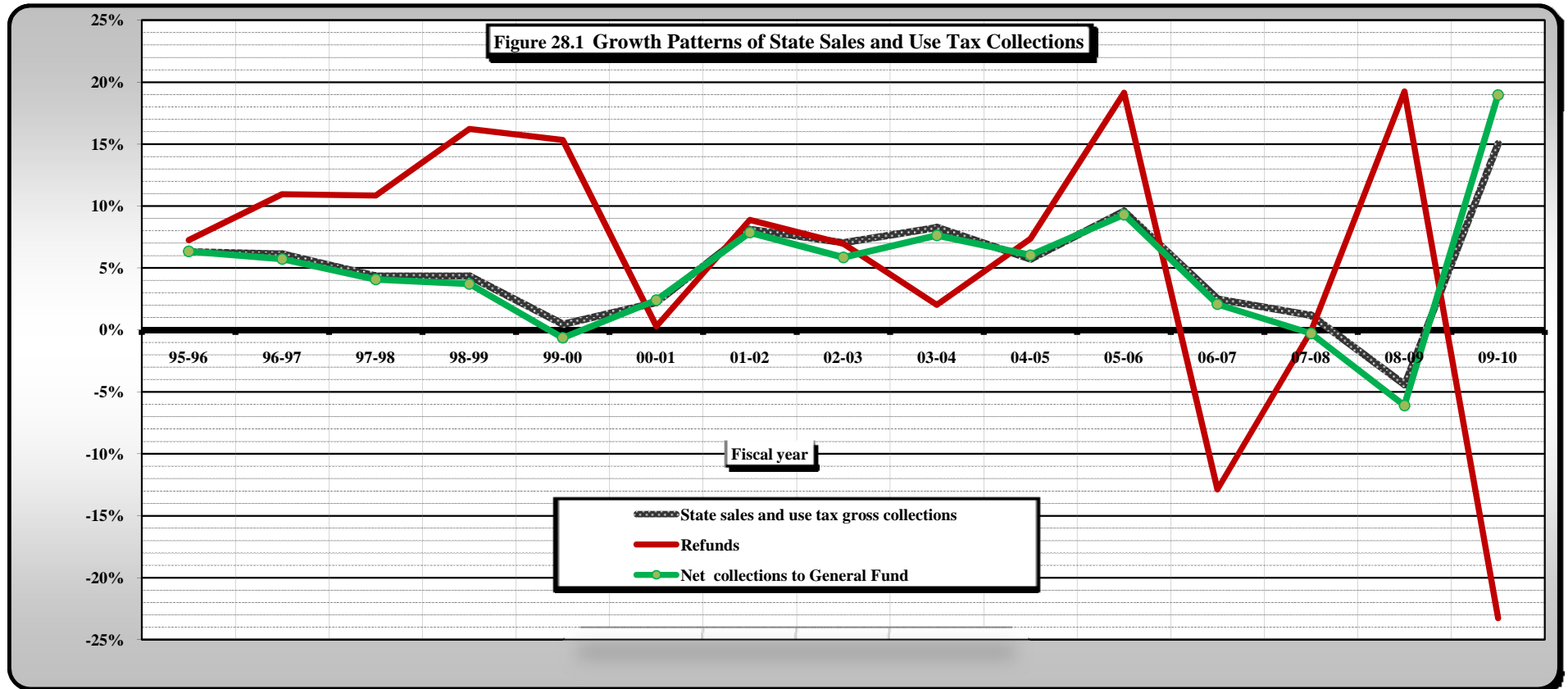
to be located and used at the datacenter were exempted from the State and local sales or use tax and instead made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F. The State began assuming the financial nonfederal, nonadministrative Medicaid responsibilities for the counties 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.

**2008-09**

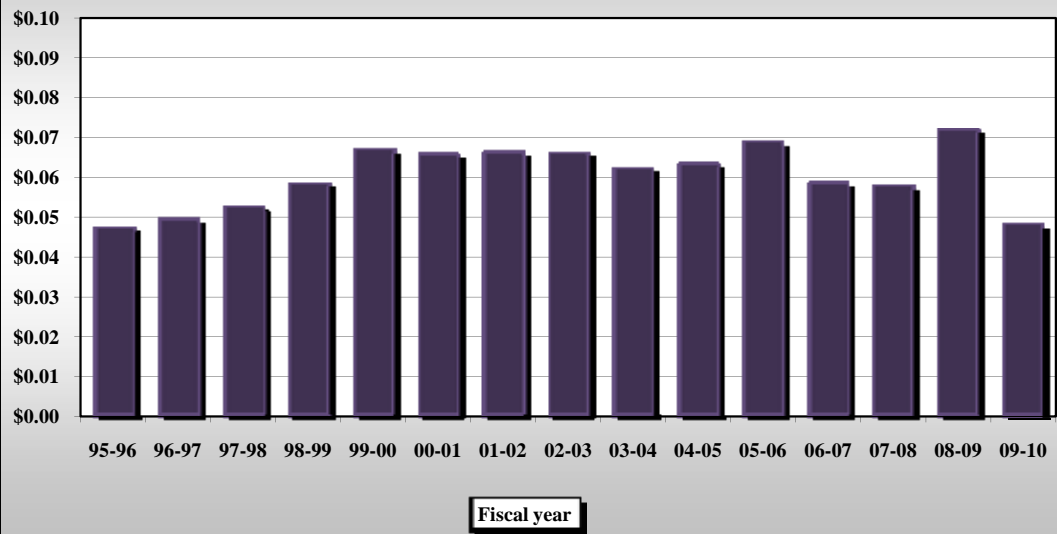
Effective **July 1, 2008**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household 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.

**2009-10**

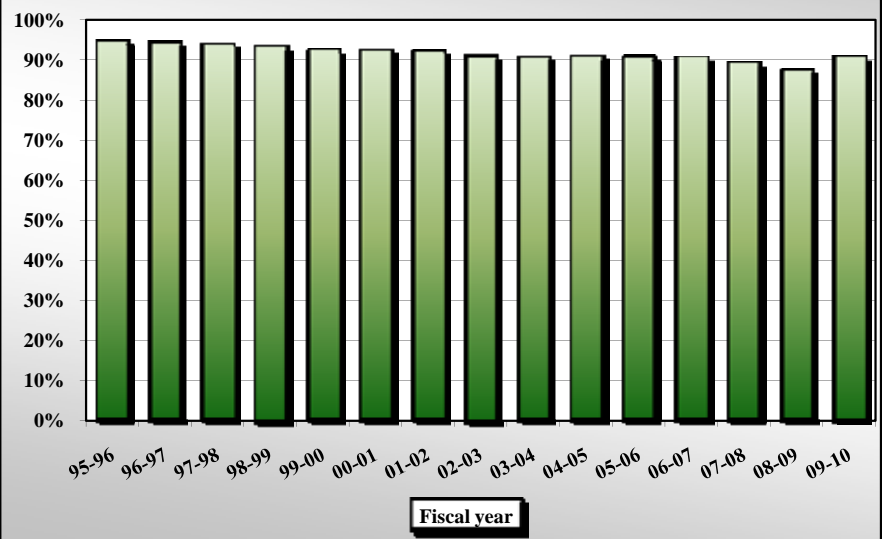
Effective **July 1, 2009**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.4% to 0.8%. Effective **August 7, 2009**, online (remote) sales involving certain click-through transactions are subject to tax. Effective **September 1, 2009**, the State general rate increased from 4.5% to 5.5% (temporary increase scheduled to expire on July 1, 2011); the combined general rate increased from 7% to 8%. Effective **October 1, 2009**, the State general rate increased from 4.5% to 4.75% as the remaining 0.25% local sales and use tax (Article 44) was repealed and simultaneously added to the State general rate. Effective **January 1, 2010**, the 5.75% general State rate and applicable local rates apply to the net taxable sales or gross receipts derived from certain electronically delivered or accessed digital property transactions to include: an audio work, an audiovisual work, a book, magazine, newspaper, newsletter, report, or other publication, a photograph or greeting card. Also, certain computer software transactions are exempt from tax: those designed to run on an enterprise service operating system, those to be used within datacenter operations, and those used to provide ancillary service, cable service, internet access service, telecommunications service, or video programming.



**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**

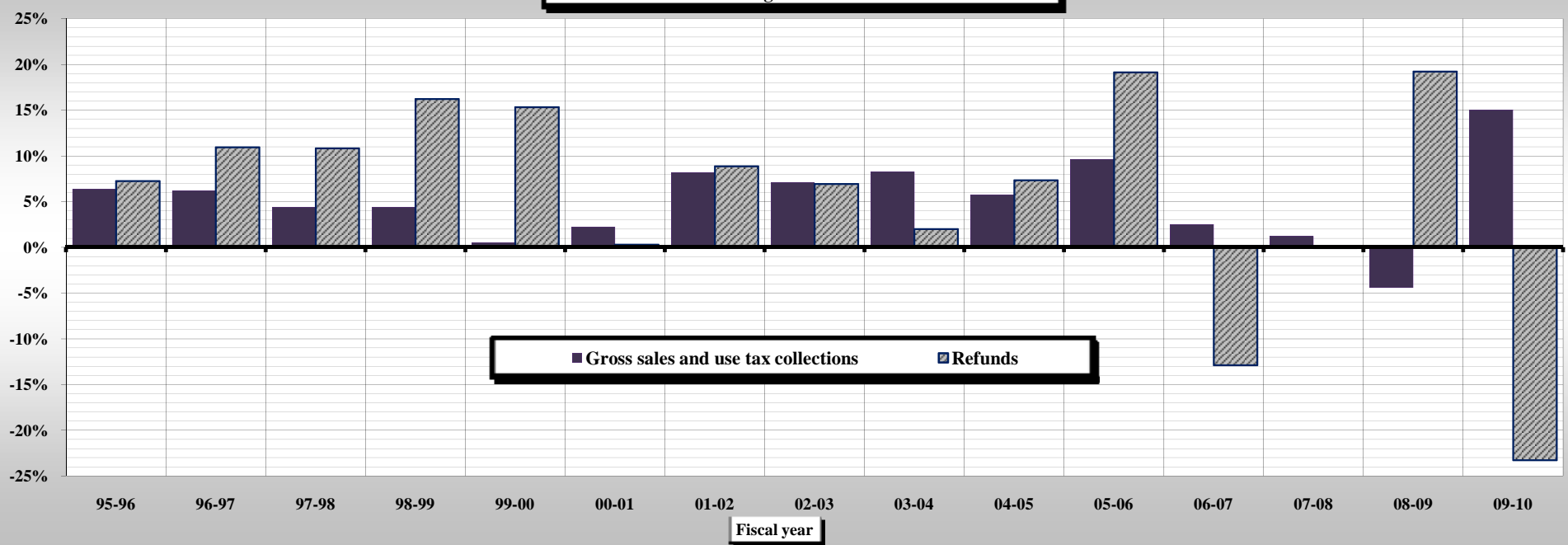


TABLE 29. STATE PER CAPITA GROSS SALES and USE TAX COLLECTIONS and PER CAPITA PERSONAL INCOME

	Fiscal year ended														
	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Per capita gross sales & use tax collections	\$426	\$443	\$453	\$463	\$457	\$460	\$490	\$517	\$553	\$577	\$622	\$624	\$617	\$579	\$656
Per capita personal income	\$21,615	\$22,714	\$23,945	\$25,301	\$26,326	\$27,914	\$28,382	\$28,461	\$28,955	\$30,558	\$32,037	\$33,562	\$34,935	\$35,533	\$34,719
Per capita sales & use collections as % of per capita personal income	1.97%	1.95%	1.89%	1.83%	1.74%	1.65%	1.73%	1.82%	1.91%	1.89%	1.94%	1.86%	1.77%	1.63%	1.89%

[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 1995 is paired with tax collections for fiscal year 1995-96.

Source of per capita personal income and population: Bureau of Economic Analysis. *Table SAI-3*, released September 20, 2010

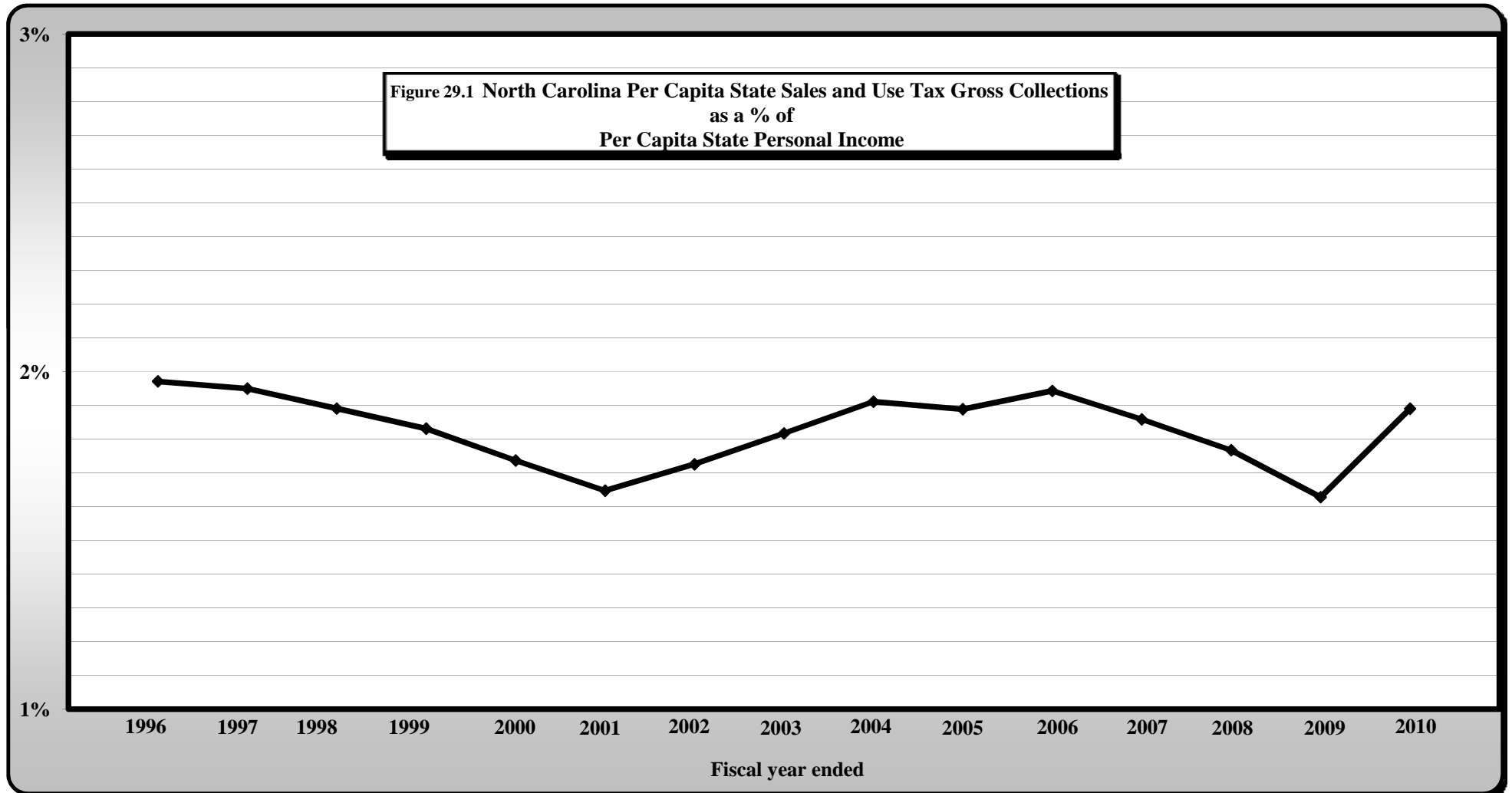


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS  
GENERATED FROM THE STATE GENERAL RATE  
PER ONE CENT (1¢) OF TAX

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 [%]	State sales and use tax general rate [%]	Computed State sales and use tax collections per 1¢ of tax [\$]
1995-96....	3,111,625,603	2,678,104,821	86.07%	4%	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
2009-10 <sup>R</sup> ...	6,087,041,393	5,013,391,493	82.36%	4.5%,5.5%,5.75%	927,334,000

[Collections for any given period may reflect multiple State general rates. The *Computed State sales and use tax collections per 1¢ of tax* amounts computed for years with multiple rates 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¢ 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:**

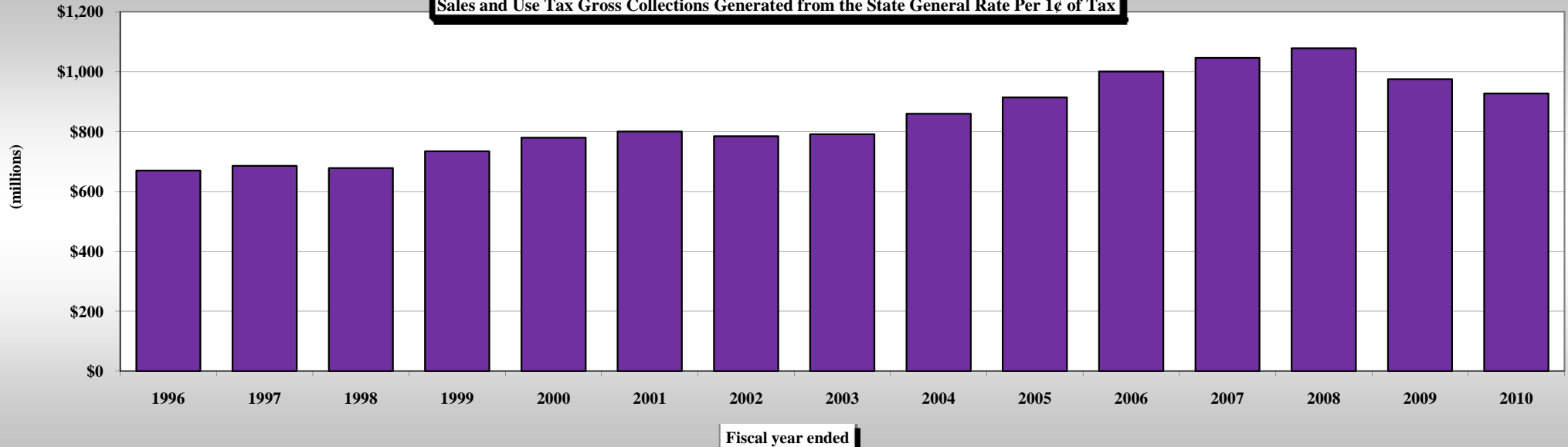
The State general rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and was reduced to 4.25% effective December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008. Effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5% (temporary additional 1% rate scheduled to expire on July 1, 2011); effective October 1, 2009, the rate increased from 5.5% to 5.75%.

**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.]

<sup>R</sup>Revised in accordance with N.C. Department of Revenue, Policy Analysis and Statistics Division. *Table 2. State Sales And Use Tax: Gross Collections And Taxable Sales By Types Of Businesses For Fiscal Year 2009-2010*, September 28, 2011 release.

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



STATE SALES AND USE TAX STATISTICS

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

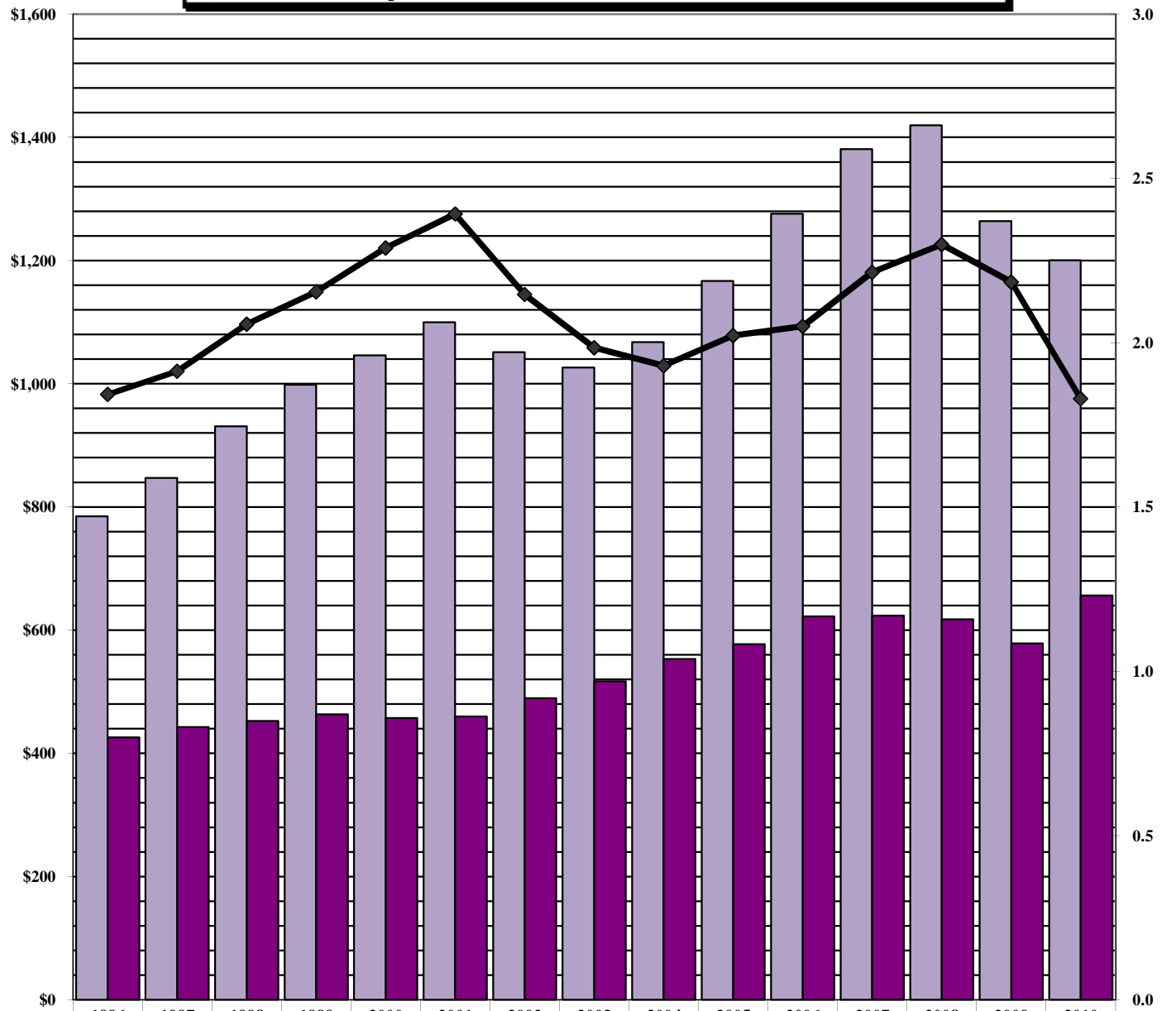


Table 31. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Fiscal year ended	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Per capita gross individual income tax collections	\$785	\$847	\$931	\$998	\$1,046	\$1,100	\$1,051	\$1,026	\$1,068	\$1,167	\$1,276	\$1,381	\$1,419	\$1,264	\$1,200
Per capita gross sales & use tax collections	\$426	\$443	\$453	\$463	\$457	\$460	\$490	\$517	\$553	\$577	\$622	\$624	\$617	\$579	\$656
Ratio of per capita income tax to per capita sales & use tax	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	1.8



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

Business groups	Fiscal year									
	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Retail:</b>										
Apparel.....	95,450,439	3.1%	96,246,850	2.9%	100,886,318	2.9%	97,797,118	2.7%	101,312,348	2.8%
<b>Automotive:</b>	175,564,895	5.6%	179,432,550	5.4%	182,729,329	5.3%	194,445,894	5.4%	199,762,787	5.5%
Motor vehicle dealers.....	26,571,412	0.9%	27,656,981	0.8%	28,890,773	0.8%	30,580,041	0.9%	30,114,110	0.8%
Airplanes, boats - (3%) rate.....	11,112,787	0.4%	9,246,368	0.3%	11,130,350	0.3%	10,757,869	0.3%	10,803,837	0.3%
Manufactured home (mobile home) dealers.....	942,307	0.0%	872,889	0.0%	1,182,115	0.0%	1,433,685	0.0%	1,583,215	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	16,748,017	0.5%	17,075,679	0.5%	17,368,139	0.5%	20,152,619	0.6%	19,389,423	0.5%
Modular home-(2% rate; 2.5% eff 1-1-04) .....	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]	
Other automotive.....	120,190,372	3.9%	124,580,633	3.8%	124,157,952	3.6%	131,521,680	3.7%	137,872,202	3.8%
Food.....	701,781,868	22.6%	715,500,403	21.7%	740,721,893	21.5%	672,949,487	18.7%	524,284,128	14.5%
Furniture.....	125,592,766	4.0%	134,629,117	4.1%	142,354,550	4.1%	152,953,893	4.3%	154,258,498	4.3%
General merchandise.....	578,134,287	18.6%	616,428,509	18.7%	625,352,352	18.2%	684,542,657	19.0%	715,701,673	19.8%
Lumber and building material.....	295,341,240	9.5%	329,716,424	10.0%	342,385,447	9.9%	379,355,975	10.5%	402,377,626	11.1%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	329,155,356	10.6%	338,718,853	10.3%	351,593,637	10.2%	366,961,469	10.2%	375,669,973	10.4%
Unclassified.....	501,794,371	16.1%	630,798,541	19.1%	693,807,982	20.1%	771,872,702	21.5%	840,673,522	23.3%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	46,341,333	1.5%	50,320,348	1.5%	54,697,552	1.6%	52,009,309	1.4%	54,188,149	1.5%
8% Highway use tax - motor vehicle leasing.....	29,737,767	1.0%	32,388,443	1.0%	31,112,642	0.9%	35,398,039	1.0%	31,320,520	0.9%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	425,522	0.0%	1,025,185	0.0%	1,103,852	0.0%	20,557	0.0%	-	-
Use tax (see note).....	232,305,760	7.5%	173,143,800	5.2%	178,177,998	5.2%	187,927,990	5.2%	209,335,666	5.8%
<b>Total retail and use tax (licenses when applicable)</b>	<b>3,111,625,603</b>	<b>100.0%</b>	<b>3,298,349,023</b>	<b>100.0%</b>	<b>3,444,923,553</b>	<b>100.0%</b>	<b>3,596,235,091</b>	<b>100.0%</b>	<b>3,608,884,890</b>	<b>100.0%</b>

TABLE 32. - Continued

Business groups	Fiscal year									
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Retail:</b>										
Apparel.....	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%
<b>Automotive:</b>	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%
Motor vehicle dealers.....	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%
Airplanes, boats - (3%) rate.....	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%
Manufactured home (mobile home) dealers.....	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%
Modular home-(2% rate; 2.5% eff 1-1-04) .....	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		2,385,872	0.1%	7,032,204	0.1%
Other automotive.....	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%
Food.....	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%
Furniture.....	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%
General merchandise.....	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%
Lumber and building material.....	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%
Unclassified.....	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%
8% Highway use tax - motor vehicle leasing.....	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	-	-	-	-	-	-	-	-	-	-
Use tax (see note).....	213,868,145	5.8%	-	-	-	-	-	-	-	-
<b>Total retail and use tax (licenses when applicable)</b>	<b>3,690,738,438</b>	<b>100.0%</b>	<b>3,994,007,200</b>	<b>100.0%</b>	<b>4,291,189,572</b>	<b>100.0%</b>	<b>4,622,805,361</b>	<b>100.0%</b>	<b>4,894,933,722</b>	<b>100.0%</b>

TABLE 32. - Continued

Business groups	Fiscal year									
	2005-2006		2006-2007		2007-2008		2008-2009		2009-2010 <sup>R</sup>	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
<b>Retail:</b>										
Apparel.....	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%
<b>Automotive:</b>	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%
Motor vehicle dealers.....	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%
Airplanes, boats - (3%) rate.....	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%
Manufactured home (mobile home) dealers.....	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%
Modular home-(2% rate; 2.5% eff 1-1-04) .....	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%
Other automotive.....	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%
Food.....	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%
Furniture.....	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%
General merchandise.....	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%
Lumber and building material.....	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%
Unclassified.....	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%	125,625	0.0%	8,945	0.0%
8% Highway use tax - motor vehicle leasing.....	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%
<b>Total retail and use tax (licenses when applicable)</b>	<b>5,374,153,110</b>	<b>100.0%</b>	<b>5,505,595,819</b>	<b>100.0%</b>	<b>5,572,264,667</b>	<b>100.0%</b>	<b>5,326,508,270</b>	<b>100.0%</b>	<b>6,087,041,393</b>	<b>100.0%</b>

Detail may not add to totals due to rounding.

<sup>R</sup>Revised in accordance with N.C. Department of Revenue, Policy Analysis and Statistics Division. *Table 2. State Sales And Use Tax: Gross Collections And Taxable Sales By Types Of Businesses For Fiscal Year 2009-2010*, September 28, 2011 release.

#### 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%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%.

**Use tax category:** Amounts shown for 1995-96 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 § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. § 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 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 § 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 § 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 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 decreased from 1.8% to 1.4%.
- 2009-10** Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.4% to 0.8%. Effective September 1, 2009, the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.

**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 1995-96

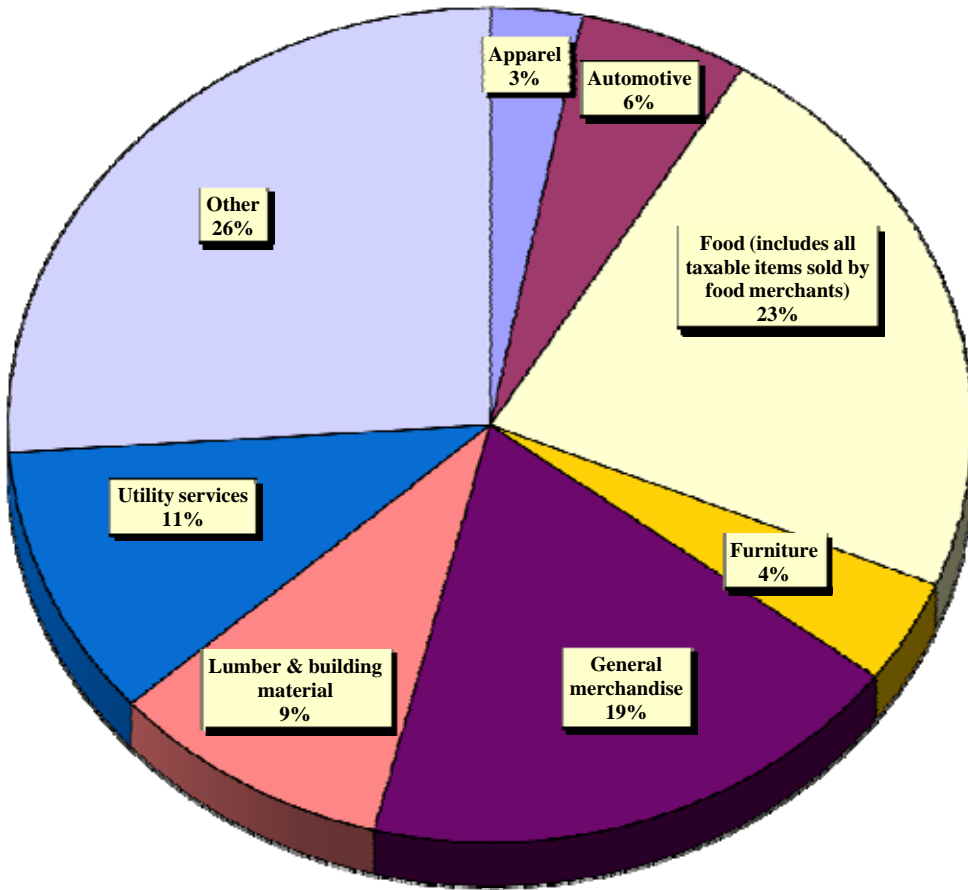
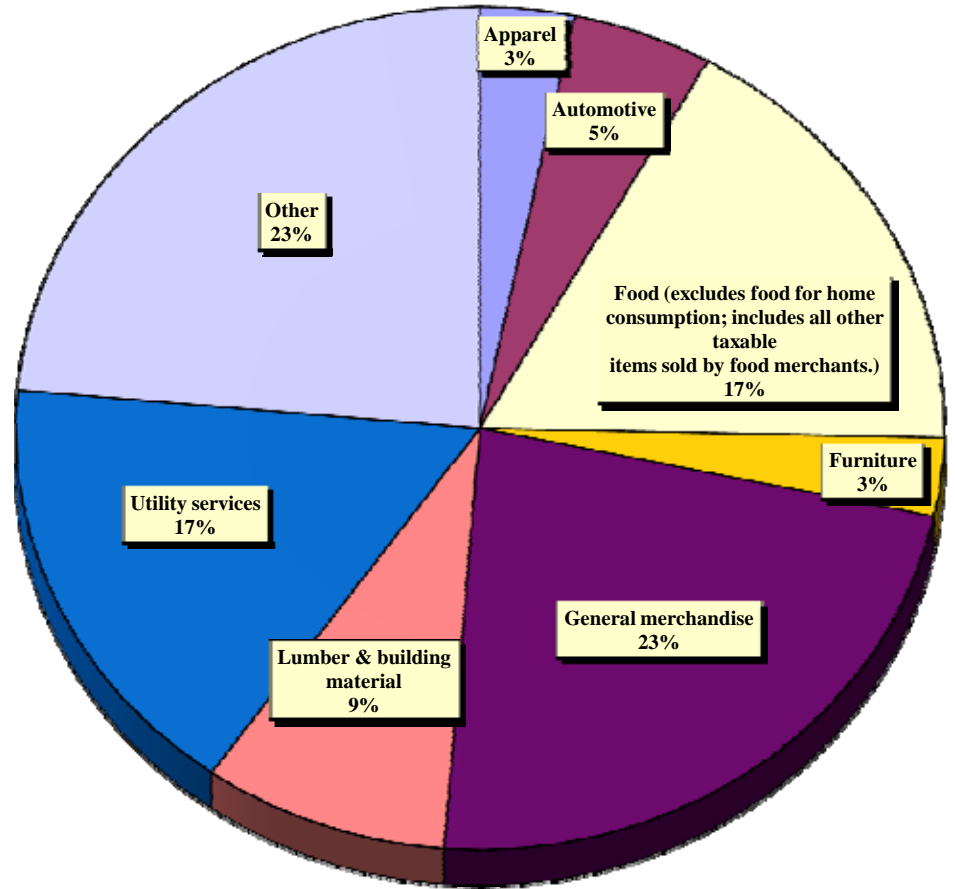


Figure 32.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2009-10



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 1995-96 but not during 2009-10.

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 [\$]
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	2,531,572	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
2009-10....	4,469,312	2,428,413	6,897,725	161,785,189	89,572,642	251,357,831	85,713,647	65,089,072	150,802,719	42,181,156	19,761,026	61,942,182	294,149,304	176,851,153	471,000,457

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)+:

§ 105-164.14(e)	1994-95	\$11,091,410	2002-03	\$11,013,787
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.]	1995-96	8,459,963	2003-04	14,456,215
	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	2009-10	2,133,686

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 <sup>a</sup> [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
1995-96....	20,122,552	26,436,834	-	[not available]	[not available]	[not available]	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
2009-10....	49,884,770	61,520,991	17,859,179	7,441,093	4,358,917	9,737,770	21,537,779	150,802,719

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.

<sup>a</sup>School 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
<b>Total</b>	<b>9,568</b>	<b>100.0%</b>	<b>257,272,378</b>	<b>100.0%</b>	<b>26,889</b>	<b>9,644</b>	<b>100.0%</b>	<b>299,065,983</b>	<b>100.0%</b>	<b>31,011</b>	<b>9,459</b>	<b>100.0%</b>	<b>330,547,671</b>	<b>100.0%</b>	<b>34,945</b>	<b>9,251</b>	<b>100.0%</b>	<b>319,755,516</b>	<b>100.0%</b>	<b>34,564</b>

Size of Refund	Fiscal year 2007-08					Fiscal year 2008-09					Fiscal year 2009-10				
	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 [\$]
<=\$2,000	5,470	59.6%	4,042,078	1.4%	739	5,517	59.2%	4,118,279	1.2%	746	5,341	60.8%	3,855,710	1.5%	722
\$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	1,294	14.7%	3,661,715	1.5%	2,830
\$4,001 - \$6,000	561	6.1%	2,738,175	0.9%	4,881	648	7.0%	3,164,915	0.9%	4,884	593	6.8%	2,890,463	1.1%	4,874
\$6,001 - \$8,000	349	3.8%	2,405,537	0.8%	6,893	359	3.9%	2,476,135	0.7%	6,897	311	3.5%	2,154,171	0.9%	6,927
\$8,001 - \$10,000	224	2.4%	1,997,848	0.7%	8,919	222	2.4%	1,970,029	0.6%	8,874	207	2.4%	1,848,115	0.7%	8,928
\$10,001 - \$50,000	834	9.1%	17,536,385	6.0%	21,027	866	9.3%	18,736,631	5.6%	21,636	754	8.6%	15,561,689	6.2%	20,639
\$50,001 - \$100,000	149	1.6%	10,487,406	3.6%	70,385	151	1.6%	10,307,368	3.1%	68,261	129	1.5%	9,016,568	3.6%	69,896
\$100,001 - \$500,000	124	1.4%	25,243,587	8.6%	203,577	127	1.4%	24,860,446	7.4%	195,752	104	1.2%	22,558,452	9.0%	216,908
\$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	16	0.2%	11,340,851	4.5%	708,803
\$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	34	0.4%	178,470,097	71.0%	5,249,120
<b>Total</b>	<b>9,184</b>	<b>100.0%</b>	<b>292,514,392</b>	<b>100.0%</b>	<b>31,850</b>	<b>9,321</b>	<b>100.0%</b>	<b>333,857,768</b>	<b>100.0%</b>	<b>35,818</b>	<b>8,783</b>	<b>100.0%</b>	<b>251,357,831</b>	<b>100.0%</b>	<b>28,619</b>

Detail may not add to totals due to rounding.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations. 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, § 105-164.14(b) was rewritten to clarify the types of qualifying entities. 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 provision applies to volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC as well as to nonprofit hospitals and qualified retirement homes.

A nonprofit hospital that is ineligible for a refund of sales and use taxes paid on its direct purchases of tangible personal property is allowed a refund of sales and use taxes paid on nonprescription drugs used in its operations.

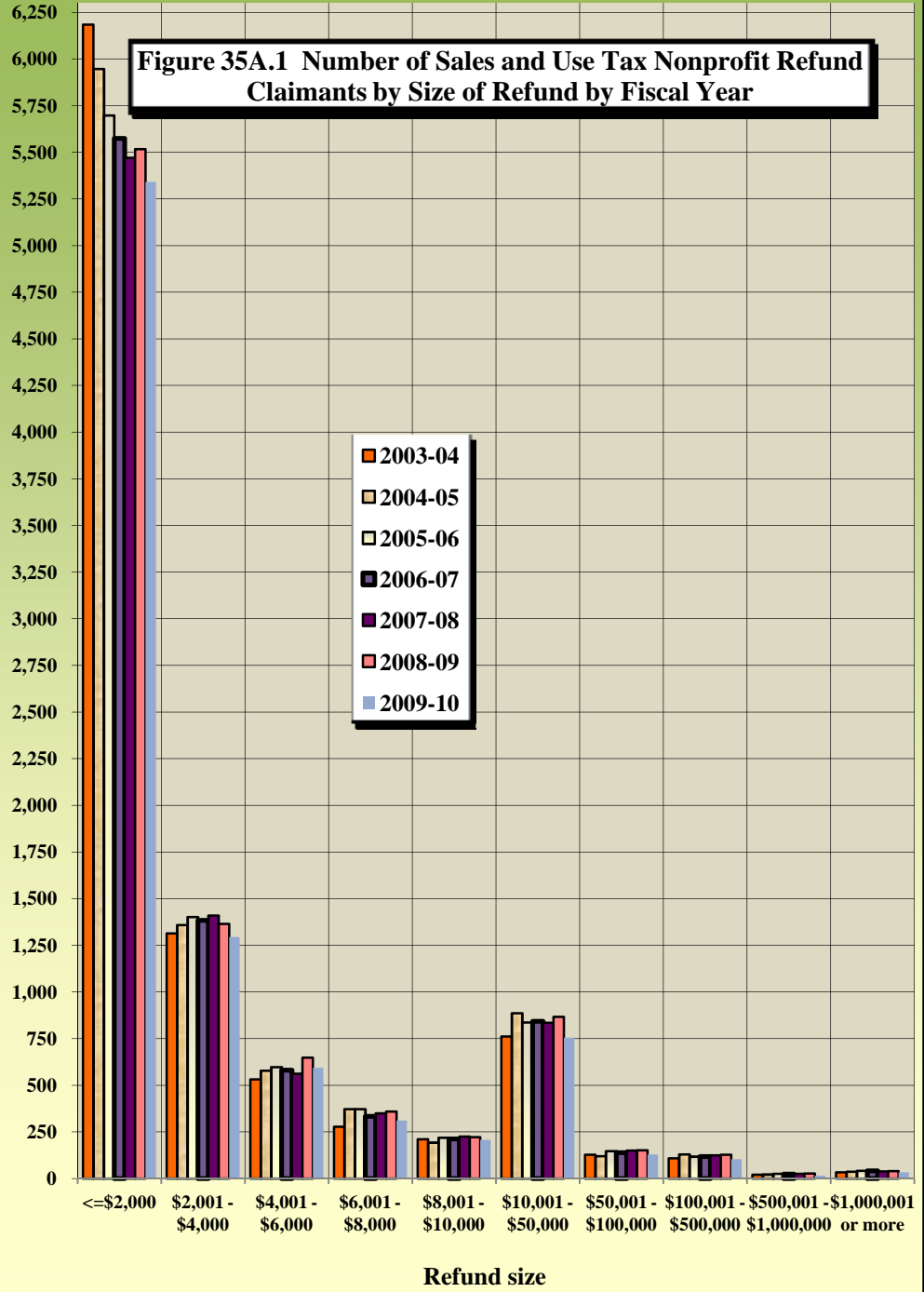
As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

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 2009-10**

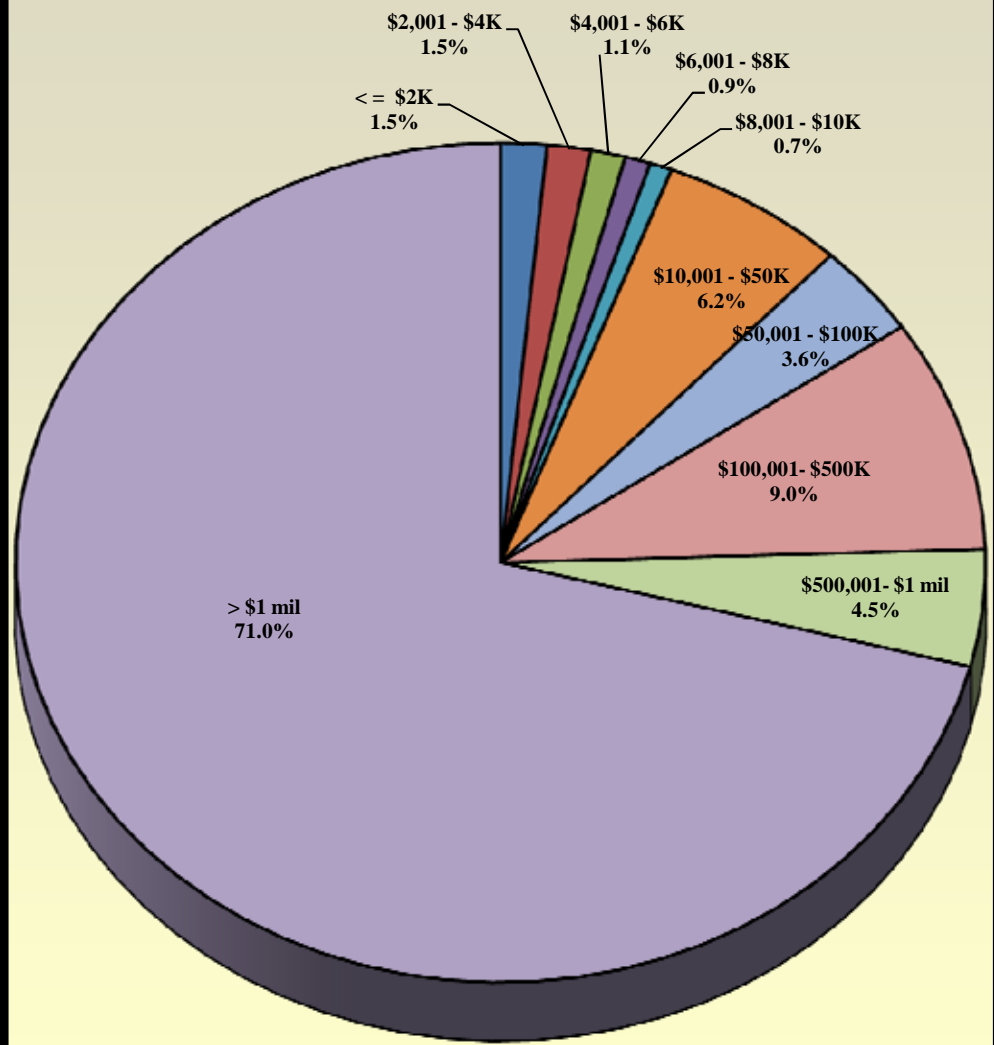




TABLE 35B. SALES AND USE TAX NONPROFIT REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[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 <sup>R</sup>		Refunds issued <sup>R</sup>		Claimants <sup>R</sup>		Refunds issued <sup>R</sup>		Claimants <sup>R</sup>		Refunds issued <sup>R</sup>		Claimants <sup>R</sup>		Refunds issued <sup>R</sup>	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
Hospitals	85	52.1%	165,334,188	75.9%	87	46.0%	192,820,322	74.9%	84	45.2%	218,960,776	76.3%	77	41.8%	213,403,836	76.9%
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 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	21	12.9%	5,096,678	2.3%	30	15.9%	6,774,471	2.6%	28	15.1%	7,658,259	2.7%	32	17.4%	8,037,225	2.9%
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%
<b>Total</b>	<b>163</b>	<b>100.0%</b>	<b>217,936,065</b>	<b>100.0%</b>	<b>189</b>	<b>100.0%</b>	<b>257,480,586</b>	<b>100.0%</b>	<b>186</b>	<b>100.0%</b>	<b>286,962,209</b>	<b>100.0%</b>	<b>184</b>	<b>100.0%</b>	<b>277,333,168</b>	<b>100.0%</b>

Nonprofit Entity Type	Fiscal year 2007-08				Fiscal year 2008-09				Fiscal year 2009-10			
	Claimants		Refunds issued		Claimants <sup>R</sup>		Refunds issued <sup>R</sup>		Claimants		Refunds issued	
	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total	[#]	% of total	Amount [\$]	% of total
Hospitals	81	43.1%	195,557,648	78.4%	83	42.8%	231,074,534	79.9%	73	47.4%	159,758,501	75.2%
Educational institutions:												
Collegiate institutions	27	14.4%	36,243,729	14.5%	28	14.4%	38,265,853	13.2%	20	13.0%	37,144,579	17.5%
Elementary, secondary institutions	8	4.3%	1,374,928	0.6%	16	8.2%	2,478,955	0.9%	7	4.5%	1,011,316	0.5%
Churches and other religious institutions	19	10.1%	4,199,828	1.7%	15	7.7%	2,615,262	0.9%	17	11.0%	2,987,854	1.4%
Charitable and other institutions	29	15.4%	6,745,371	2.7%	34	17.5%	10,446,998	3.6%	26	16.9%	9,340,656	4.4%
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%	11	7.1%	2,126,495	1.0%
<b>Total</b>	<b>188</b>	<b>100.0%</b>	<b>249,324,176</b>	<b>100.0%</b>	<b>194</b>	<b>100.0%</b>	<b>289,205,437</b>	<b>100.0%</b>	<b>154</b>	<b>100.0%</b>	<b>212,369,400</b>	<b>100.0%</b>

Detail may not add to totals due to rounding.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations. 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, § 105-164.14(b) was rewritten to clarify the types of qualifying entities. 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 provision applies to volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC as well as to nonprofit hospitals and qualified retirement homes.

A nonprofit hospital that is ineligible for a refund of sales and use taxes paid on its direct purchases of tangible personal property is allowed a refund of sales and use taxes paid on nonprescription drugs used in its operations.

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 UNC system.

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%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%.

**Other use tax category:** Amounts shown for 1995-96 through 2000-01 reflect use taxes generated from sales of manufactured homes; 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 § 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 § 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; 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; effective September 1, 2009, the combined general rate increased to 8%. 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 decreased from 1.8% to 1.4%; effective July 1, 2009, the tax rate decreased from 1.4% to 0.8%.

**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 1995-96 and 2009-10

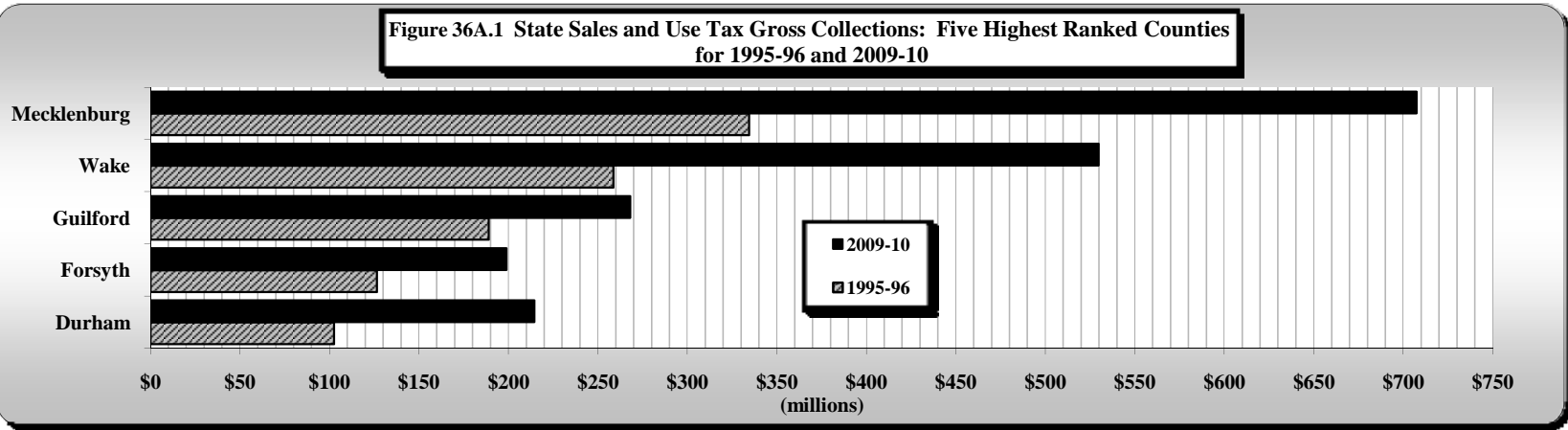


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	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	10/09 <sup>R</sup>
Alamance.....	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%	14.4%
Alexander.....	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%	50.9%
Alleghany.....	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%	14.5%
Anson.....	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%	26.8%
Ashe.....	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%	25.7%
Avery.....	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%	34.8%
Beaufort.....	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%	25.5%
Bertie.....	-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%	92.2%
Bladen.....	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%	62.8%
Brunswick.....	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%	24.4%
Buncombe.....	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%	18.4%
Burke.....	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%	33.0%
Cabarrus.....	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%	32.9%
Caldwell.....	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%	20.1%
Camden.....	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%	70.3%
Carteret.....	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%	20.0%
Caswell.....	8.4%	-5.5%	2.5%	-13.3%	8.8%	-6.4%	1.3%	11.2%	8.3%	-4.5%	0.4%	-3.7%	1.2%	74.4%
Catawba.....	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%	21.3%
Chatham.....	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%	43.2%
Cherokee.....	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%	5.4%
Chowan.....	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%	54.1%
Clay.....	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%	41.0%
Cleveland.....	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%	8.6%
Columbus.....	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%	19.4%
Craven.....	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%	25.3%
Cumberland.....	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%	38.0%
Currituck.....	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%	59.6%
Dare.....	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%	3.3%
Davidson.....	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%	14.3%
Davie.....	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%	21.9%
Duplin.....	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%	32.7%
Durham.....	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%	33.6%
Edgecombe.....	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%	15.7%
Forsyth.....	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%	17.6%
Franklin.....	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%	10.2%
Gaston.....	-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%	23.1%
Gates.....	-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%	74.5%
Graham.....	-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%	31.5%
Granville.....	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%	36.0%
Greene.....	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%	50.5%
Guilford.....	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%	8.5%
Halifax.....	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%	28.0%
Harnett.....	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%	30.3%
Haywood.....	-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%	26.9%
Henderson.....	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%	19.1%
Hertford.....	-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%	19.8%
Hoke.....	-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%	91.7%
Hyde.....	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%	30.7%
Iredell.....	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%	16.6%
Jackson.....	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%	25.2%

TABLE 36B. -Continued

County	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	10/09 <sup>R</sup>
Johnston.....	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%	31.4%
Jones.....	-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%	50.2%
Lee.....	7.1%	-0.6%	1.9%	-5.8%	2.8%	2.0%	4.6%	13.4%	6.6%	4.7%	2.6%	-2.3%	-3.7%	19.5%
Lenoir.....	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%	21.6%
Lincoln.....	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%	23.3%
Macon.....	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%	13.4%
Madison.....	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%	52.9%
Martin.....	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%	28.2%
McDowell.....	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%	24.3%
Mecklenburg...	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%	28.6%
Mitchell.....	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%	19.2%
Montgomery...	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%	39.7%
Moore.....	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%	37.9%
Nash.....	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%	28.1%
New Hanover...	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%	22.1%
Northampton...	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%	96.7%
Onslow.....	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%	40.1%
Orange.....	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%	27.9%
Pamlico.....	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%	14.4%
Pasquotank....	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%	19.2%
Pender.....	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%	32.6%
Perquimans....	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%	36.7%
Person.....	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%	14.5%
Pitt.....	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%	41.8%
Polk.....	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%	46.6%
Randolph.....	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%	23.8%
Richmond.....	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%	32.9%
Robeson.....	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%	28.0%
Rockingham...	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%	29.9%
Rowan.....	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%	33.7%
Rutherford.....	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%	44.9%
Sampson.....	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%	45.2%
Scotland.....	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%	21.4%
Stanly.....	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%	10.9%
Stokes.....	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%	37.2%
Surry.....	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%	30.7%
Swain.....	-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%	45.5%
Transylvania...	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%	10.8%
Tyrrell.....	-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%	62.9%
Union.....	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%	11.4%
Vance.....	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%	40.7%
Wake.....	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%	15.5%
Warren.....	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%	32.5%
Washington....	-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%	44.3%
Watauga.....	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%	17.9%
Wayne.....	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%	8.6%
Wilkes.....	-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%	31.7%
Wilson.....	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%	27.5%
Yadkin.....	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%	23.4%
Yancey.....	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%	0.7%
Unallocated....	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%	-27.2%
Statewide totals	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%	16.4%
Utility services..	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%	5.8%
8% hwy use tax	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%	-8.1%
Other use tax...	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	n/a
Totals.....	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%	14.3%

<sup>R</sup> Revised in accordance with N.C. Department of Revenue, Policy Analysis and Statistics Division. Table 3. State Sales And Use Tax: Gross Collections And Taxable Sales By County Summary For Fiscal Year 2009-2010, September 28, 2011 release.







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%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%.

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 § 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 § 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.

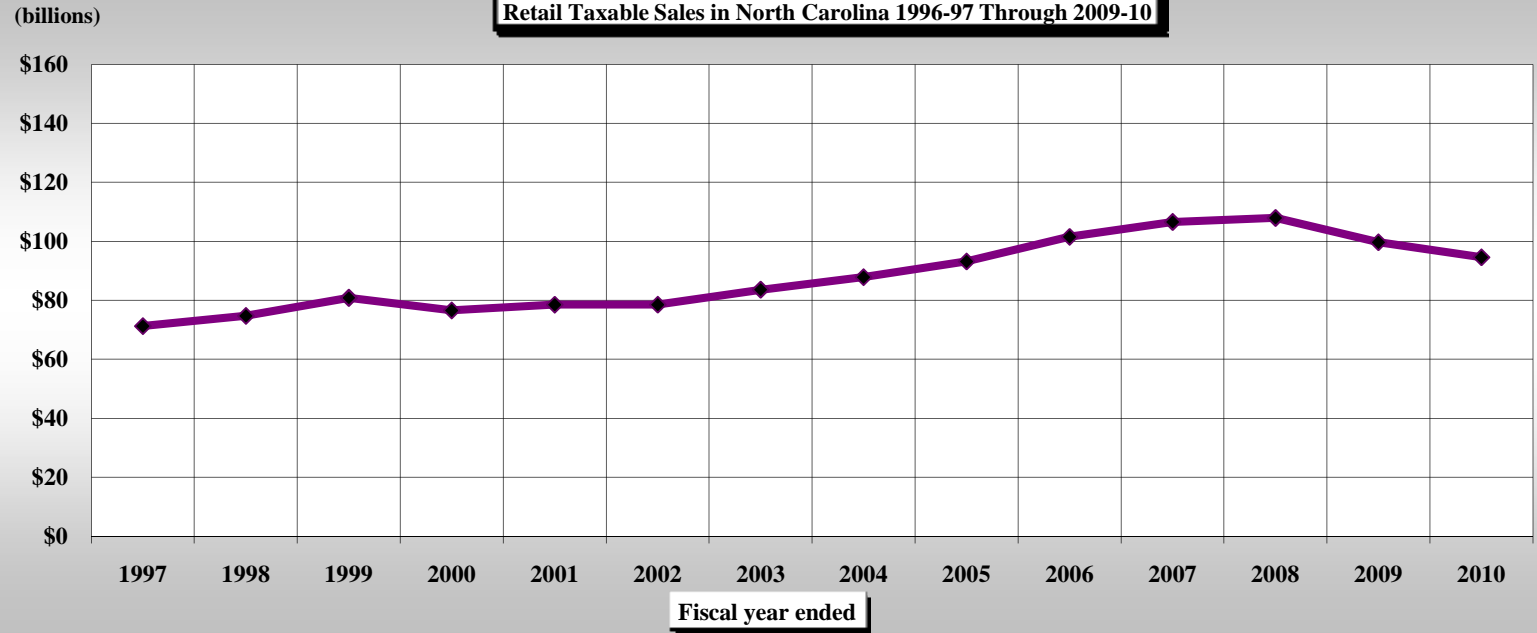
Changes in State 1% and 3% rates in 2005-06:

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 2009-10**



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

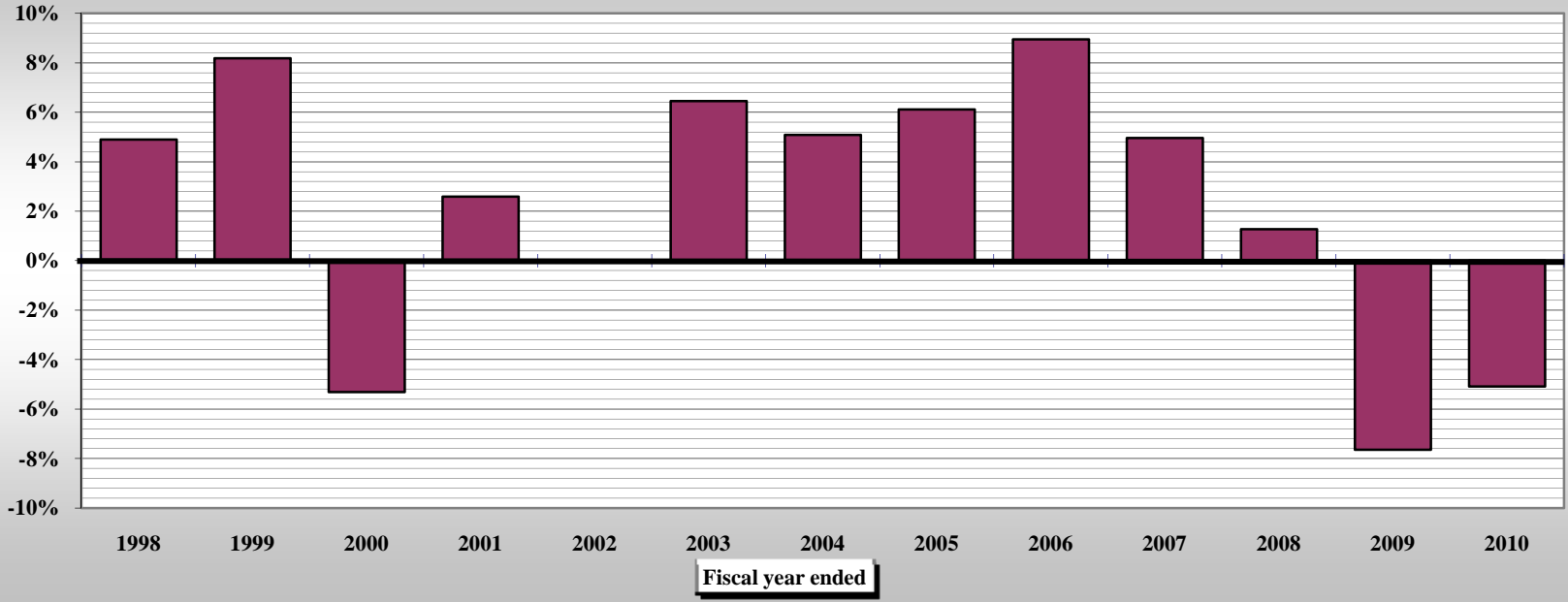




TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1995-1996 AND 2009-2010  
[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

Fiscal year 1995-1996					Fiscal year 2009-2010 <sup>R</sup>								
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 10/96	County	Rank	% of total	% change 10/96
Alamance.....	11	1.44%	Johnston.....	22	0.88%	Alamance.....	15	1.44%	82.5%	Johnston.....	16	1.19%	146.3%
Alexander.....	76	0.14%	Jones.....	97	0.03%	Alexander.....	75	0.14%	73.1%	Jones.....	98	0.03%	91.2%
Alleghany.....	85	0.07%	Lee.....	38	0.59%	Alleghany.....	86	0.06%	69.7%	Lee.....	38	0.53%	63.8%
Anson.....	77	0.13%	Lenoir.....	33	0.74%	Anson.....	79	0.11%	54.4%	Lenoir.....	40	0.49%	20.8%
Ashe.....	73	0.15%	Lincoln.....	47	0.42%	Ashe.....	69	0.18%	122.2%	Lincoln.....	42	0.47%	103.6%
Avery.....	70	0.17%	Macon.....	52	0.36%	Avery.....	69	0.18%	92.9%	Macon.....	50	0.37%	85.2%
Beaufort.....	48	0.42%	Madison.....	88	0.06%	Beaufort.....	46	0.39%	69.8%	Madison.....	84	0.07%	136.9%
Bertie.....	90	0.05%	Martin.....	64	0.24%	Bertie.....	86	0.06%	109.3%	Martin.....	68	0.19%	43.3%
Bladen.....	67	0.19%	McDowell.....	57	0.26%	Bladen.....	72	0.17%	62.2%	McDowell.....	59	0.26%	80.2%
Brunswick.....	34	0.71%	Mecklenburg....	1	12.15%	Brunswick.....	20	0.99%	154.2%	Mecklenburg....	1	14.08%	111.6%
Buncombe.....	6	3.01%	Mitchell.....	78	0.12%	Buncombe.....	7	3.12%	89.8%	Mitchell.....	77	0.12%	94.8%
Burke.....	36	0.60%	Montgomery....	75	0.15%	Burke.....	39	0.50%	50.9%	Montgomery....	76	0.13%	60.9%
Cabarrus.....	14	1.16%	Moore.....	31	0.76%	Cabarrus.....	9	2.13%	235.6%	Moore.....	23	0.90%	115.3%
Caldwell.....	41	0.53%	Nash.....	15	1.14%	Caldwell.....	43	0.46%	60.4%	Nash.....	21	0.92%	47.2%
Camden.....	100	0.02%	New Hanover....	8	2.57%	Camden.....	92	0.05%	449.9%	New Hanover....	8	2.76%	95.7%
Carteret.....	27	0.79%	Northampton...	91	0.05%	Carteret.....	27	0.84%	93.3%	Northampton...	86	0.06%	127.5%
Caswell.....	92	0.05%	Onslow.....	17	1.03%	Caswell.....	92	0.05%	84.2%	Onslow.....	12	1.60%	184.4%
Catawba.....	9	1.92%	Orange.....	19	0.99%	Catawba.....	10	1.76%	67.3%	Orange.....	19	1.04%	92.3%
Chatham.....	59	0.26%	Pamlico.....	89	0.05%	Chatham.....	51	0.36%	158.7%	Pamlico.....	86	0.06%	111.9%
Cherokee.....	60	0.25%	Pasquotank.....	50	0.39%	Cherokee.....	66	0.23%	64.9%	Pasquotank.....	48	0.38%	79.6%
Chowan.....	80	0.10%	Pender.....	71	0.17%	Chowan.....	80	0.10%	70.3%	Pender.....	61	0.25%	165.5%
Clay.....	94	0.04%	Perquimans.....	95	0.04%	Clay.....	86	0.06%	163.7%	Perquimans.....	96	0.04%	93.8%
Cleveland.....	23	0.87%	Person.....	61	0.25%	Cleveland.....	34	0.62%	30.4%	Person.....	61	0.25%	84.4%
Columbus.....	46	0.43%	Pitt.....	12	1.43%	Columbus.....	54	0.32%	36.2%	Pitt.....	11	1.74%	122.3%
Craven.....	29	0.77%	Polk.....	82	0.08%	Craven.....	24	0.89%	110.1%	Polk.....	83	0.08%	81.7%
Cumberland....	7	2.99%	Randolph.....	25	0.86%	Cumberland....	6	3.44%	109.9%	Randolph.....	29	0.81%	71.8%
Currituck.....	74	0.15%	Richmond.....	53	0.36%	Currituck.....	55	0.31%	295.4%	Richmond.....	56	0.30%	52.2%
Dare.....	24	0.86%	Robeson.....	26	0.84%	Dare.....	18	1.05%	121.3%	Robeson.....	31	0.79%	73.3%
Davidson.....	18	1.00%	Rockingham....	35	0.63%	Davidson.....	26	0.86%	57.6%	Rockingham....	35	0.56%	61.1%
Davie.....	68	0.18%	Rowan.....	21	0.96%	Davie.....	67	0.22%	124.1%	Rowan.....	25	0.87%	64.2%
Duplin.....	56	0.28%	Rutherford.....	44	0.49%	Duplin.....	58	0.28%	85.4%	Rutherford.....	41	0.48%	78.4%
Durham.....	5	3.72%	Sampson.....	51	0.37%	Durham.....	4	4.27%	109.3%	Sampson.....	52	0.35%	74.6%
Edgecombe.....	55	0.36%	Scotland.....	54	0.36%	Edgecombe.....	57	0.29%	50.8%	Scotland.....	59	0.26%	32.3%
Forsyth.....	4	4.60%	Stanly.....	43	0.51%	Forsyth.....	5	3.96%	57.2%	Stanly.....	45	0.43%	53.7%
Franklin.....	66	0.20%	Stokes.....	72	0.16%	Franklin.....	61	0.25%	133.8%	Stokes.....	74	0.15%	73.4%
Gaston.....	10	1.78%	Surry.....	32	0.75%	Gaston.....	14	1.52%	55.8%	Surry.....	32	0.72%	76.8%
Gates.....	98	0.03%	Swain.....	84	0.07%	Gates.....	99	0.02%	46.0%	Swain.....	80	0.10%	141.3%
Graham.....	93	0.04%	Transylvania....	62	0.25%	Graham.....	96	0.04%	83.0%	Transylvania....	65	0.24%	75.9%
Granville.....	65	0.24%	Tyrrell.....	99	0.02%	Granville.....	61	0.25%	92.1%	Tyrrell.....	99	0.02%	81.5%
Greene.....	86	0.06%	Union.....	20	0.97%	Greene.....	92	0.05%	49.9%	Union.....	17	1.14%	114.0%
Guilford.....	3	6.86%	Vance.....	49	0.41%	Guilford.....	3	5.34%	42.0%	Vance.....	48	0.38%	71.5%
Halifax.....	45	0.48%	Wake.....	2	9.39%	Halifax.....	46	0.39%	47.3%	Wake.....	2	10.54%	104.9%
Harnett.....	42	0.52%	Warren.....	87	0.06%	Harnett.....	37	0.54%	90.6%	Warren.....	86	0.06%	84.5%
Haywood.....	39	0.58%	Washington....	83	0.08%	Haywood.....	36	0.55%	72.0%	Washington....	84	0.07%	56.8%
Henderson.....	30	0.77%	Watauga.....	37	0.59%	Henderson.....	28	0.82%	94.5%	Watauga.....	33	0.64%	96.0%
Hertford.....	58	0.26%	Wayne.....	16	1.11%	Hertford.....	72	0.17%	17.7%	Wayne.....	22	0.91%	49.4%
Hoke.....	81	0.09%	Wilkes.....	40	0.53%	Hoke.....	77	0.12%	151.9%	Wilkes.....	44	0.44%	51.7%
Hyde.....	96	0.04%	Wilson.....	28	0.78%	Hyde.....	92	0.05%	139.3%	Wilson.....	30	0.80%	85.3%
Iredell.....	13	1.22%	Yadkin.....	69	0.18%	Iredell.....	13	1.56%	133.8%	Yadkin.....	69	0.18%	83.6%
Jackson.....	63	0.25%	Yancey.....	79	0.11%	Jackson.....	53	0.34%	151.2%	Yancey.....	80	0.10%	64.1%
			Unallocated.....	1	12.41%					Unallocated.....	3	8.76%	28.9%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	82.6%

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.

<sup>R</sup>Revised in accordance with N.C. Department of Revenue, Policy Analysis and Statistics Division. Table 3. State Sales And Use Tax: Gross Collections And Taxable Sales By County Summary For Fiscal Year 2009-2010, September 28, 2011 release.

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1996-1997 AND 2009-2010  
 [ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

Fiscal year 1996-1997					Fiscal year 2009-2010 <sup>R</sup>								
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 10/97	County	Rank	% of total	% change 10/97
Alamance.....	12	1.41%	Johnston.....	21	0.93%	Alamance.....	15	1.44%	35.4%	Johnston.....	16	1.19%	69.2%
Alexander.....	76	0.15%	Jones.....	98	0.03%	Alexander.....	75	0.14%	24.6%	Jones.....	98	0.03%	56.4%
Alleghany.....	86	0.07%	Lee.....	35	0.61%	Alleghany.....	86	0.06%	23.9%	Lee.....	38	0.54%	17.2%
Anson.....	77	0.13%	Lenoir.....	33	0.72%	Anson.....	79	0.11%	5.4%	Lenoir.....	40	0.49%	-10.4%
Ashe.....	74	0.15%	Lincoln.....	46	0.43%	Ashe.....	69	0.18%	57.9%	Lincoln.....	42	0.47%	45.0%
Avery.....	71	0.18%	Macon.....	53	0.35%	Avery.....	68	0.19%	36.1%	Macon.....	50	0.37%	39.7%
Beaufort.....	49	0.41%	Madison.....	89	0.06%	Beaufort.....	46	0.39%	26.0%	Madison.....	84	0.07%	69.1%
Bertie.....	91	0.05%	Martin.....	66	0.20%	Bertie.....	86	0.06%	51.7%	Martin.....	69	0.18%	25.1%
Bladen.....	70	0.18%	McDowell.....	60	0.26%	Bladen.....	72	0.17%	23.0%	McDowell.....	59	0.26%	31.0%
Brunswick.....	34	0.69%	Mecklenburg....	1	12.46%	Brunswick.....	20	1.01%	92.8%	Mecklenburg....	1	14.01%	49.4%
Buncombe.....	5	2.97%	Mitchell.....	78	0.12%	Buncombe.....	7	3.12%	39.6%	Mitchell.....	77	0.12%	34.6%
Burke.....	37	0.60%	Montgomery.....	73	0.15%	Burke.....	39	0.50%	9.8%	Montgomery.....	76	0.13%	11.0%
Cabarrus.....	16	1.11%	Moore.....	29	0.79%	Cabarrus.....	9	2.12%	152.8%	Moore.....	23	0.90%	50.1%
Caldwell.....	39	0.56%	Nash.....	14	1.19%	Caldwell.....	43	0.46%	9.5%	Nash.....	21	0.92%	2.9%
Camden.....	99	0.02%	New Hanover....	7	2.66%	Camden.....	92	0.05%	264.0%	New Hanover....	8	2.77%	38.1%
Carteret.....	27	0.82%	Northampton....	90	0.06%	Carteret.....	26	0.86%	39.3%	Northampton....	86	0.06%	46.4%
Caswell.....	92	0.05%	Onslow.....	17	1.11%	Caswell.....	92	0.05%	29.0%	Onslow.....	12	1.60%	91.5%
Catawba.....	9	2.00%	Orange.....	22	0.89%	Catawba.....	10	1.75%	16.3%	Orange.....	19	1.04%	55.8%
Chatham.....	59	0.26%	Pamlico.....	88	0.06%	Chatham.....	51	0.36%	82.2%	Pamlico.....	86	0.06%	35.5%
Cherokee.....	58	0.26%	Pasquotank.....	51	0.40%	Cherokee.....	66	0.23%	13.9%	Pasquotank.....	47	0.38%	26.8%
Chowan.....	80	0.10%	Pender.....	68	0.19%	Chowan.....	80	0.10%	20.9%	Pender.....	59	0.26%	78.7%
Clay.....	93	0.05%	Perquimans.....	94	0.05%	Clay.....	86	0.06%	75.9%	Perquimans.....	97	0.04%	26.5%
Cleveland.....	25	0.86%	Person.....	62	0.26%	Cleveland.....	34	0.62%	-4.6%	Person.....	62	0.25%	29.6%
Columbus.....	47	0.43%	Pitt.....	11	1.53%	Columbus.....	55	0.32%	-1.1%	Pitt.....	11	1.74%	50.8%
Craven.....	31	0.79%	Polk.....	81	0.08%	Craven.....	24	0.89%	49.0%	Polk.....	83	0.08%	35.2%
Cumberland....	6	2.97%	Randolph.....	24	0.87%	Cumberland....	6	3.42%	53.4%	Randolph.....	29	0.80%	22.8%
Currituck.....	75	0.15%	Richmond.....	52	0.36%	Currituck.....	53	0.34%	201.4%	Richmond.....	56	0.30%	12.5%
Dare.....	23	0.87%	Robeson.....	26	0.85%	Dare.....	18	1.11%	69.2%	Robeson.....	30	0.79%	24.8%
Davidson.....	19	1.01%	Rockingham....	36	0.61%	Davidson.....	26	0.86%	13.2%	Rockingham....	35	0.56%	21.2%
Davie.....	67	0.19%	Rowan.....	20	0.98%	Davie.....	67	0.22%	52.1%	Rowan.....	25	0.87%	17.6%
Duplin.....	56	0.31%	Rutherford.....	44	0.48%	Duplin.....	58	0.28%	20.0%	Rutherford.....	41	0.48%	33.5%
Durham.....	8	2.64%	Sampson.....	50	0.40%	Durham.....	4	4.25%	113.5%	Sampson.....	52	0.35%	16.0%
Edgecombe.....	54	0.35%	Scotland.....	55	0.34%	Edgecombe.....	57	0.29%	11.6%	Scotland.....	59	0.26%	4.0%
Forsyth.....	4	4.42%	Stanly.....	42	0.53%	Forsyth.....	5	3.94%	18.2%	Stanly.....	44	0.44%	10.1%
Franklin.....	65	0.20%	Stokes.....	72	0.16%	Franklin.....	62	0.25%	65.7%	Stokes.....	74	0.15%	25.8%
Gaston.....	10	1.75%	Surry.....	32	0.78%	Gaston.....	14	1.51%	14.9%	Surry.....	32	0.72%	22.2%
Gates.....	97	0.03%	Swain.....	84	0.07%	Gates.....	99	0.02%	0.7%	Swain.....	80	0.10%	85.0%
Graham.....	96	0.04%	Transylvania....	64	0.23%	Graham.....	92	0.05%	44.5%	Transylvania....	65	0.24%	39.3%
Granville.....	61	0.26%	Tyrrell.....	100	0.02%	Granville.....	62	0.25%	26.1%	Tyrrell.....	99	0.02%	30.1%
Greene.....	85	0.07%	Union.....	18	1.03%	Greene.....	92	0.05%	-3.9%	Union.....	17	1.14%	46.5%
Guilford.....	3	6.67%	Vance.....	48	0.42%	Guilford.....	3	5.32%	5.9%	Vance.....	47	0.38%	21.4%
Halifax.....	45	0.46%	Wake.....	2	9.39%	Halifax.....	47	0.38%	10.6%	Wake.....	2	10.52%	48.7%
Harnett.....	40	0.55%	Warren.....	87	0.06%	Harnett.....	36	0.55%	31.5%	Warren.....	86	0.06%	25.2%
Haywood.....	41	0.54%	Washington....	83	0.08%	Haywood.....	36	0.55%	35.1%	Washington....	84	0.07%	15.8%
Henderson.....	30	0.79%	Watauga.....	38	0.60%	Henderson.....	28	0.82%	37.1%	Watauga.....	33	0.64%	43.0%
Hertford.....	63	0.25%	Wayne.....	15	1.13%	Hertford.....	72	0.17%	-10.6%	Wayne.....	22	0.91%	6.4%
Hoke.....	82	0.08%	Wilkes.....	43	0.51%	Hoke.....	77	0.12%	96.0%	Wilkes.....	44	0.44%	13.1%
Hyde.....	95	0.04%	Wilson.....	28	0.80%	Hyde.....	92	0.05%	67.0%	Wilson.....	30	0.79%	31.0%
Iredell.....	13	1.24%	Yadkin.....	69	0.19%	Iredell.....	13	1.56%	67.0%	Yadkin.....	69	0.18%	25.2%
Jackson.....	57	0.27%	Yancey.....	79	0.11%	Jackson.....	53	0.34%	65.8%	Yancey.....	80	0.10%	16.7%
			Unallocated.....	1	12.91%					Unallocated.....	3	8.78%	-9.7%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	32.8%

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.

<sup>R</sup> Revised in accordance with N.C. Department of Revenue, Policy Analysis and Statistics Division. Table 3. State Sales And Use Tax: Gross Collections And Taxable Sales By County Summary For Fiscal Year 2009-2010, September 28, 2011 release.

TABLE 40. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS

[§ 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
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	at 3% rate	at 3% rate	at 8% rate	from all rates
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%
2009-10.....	416,317,237	24,166,027	43,836,892	484,320,156	440,483,265	108,561,829	331,921,436	152,398,721	0.62%	-12.43%	-8.13%	-0.97%

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**

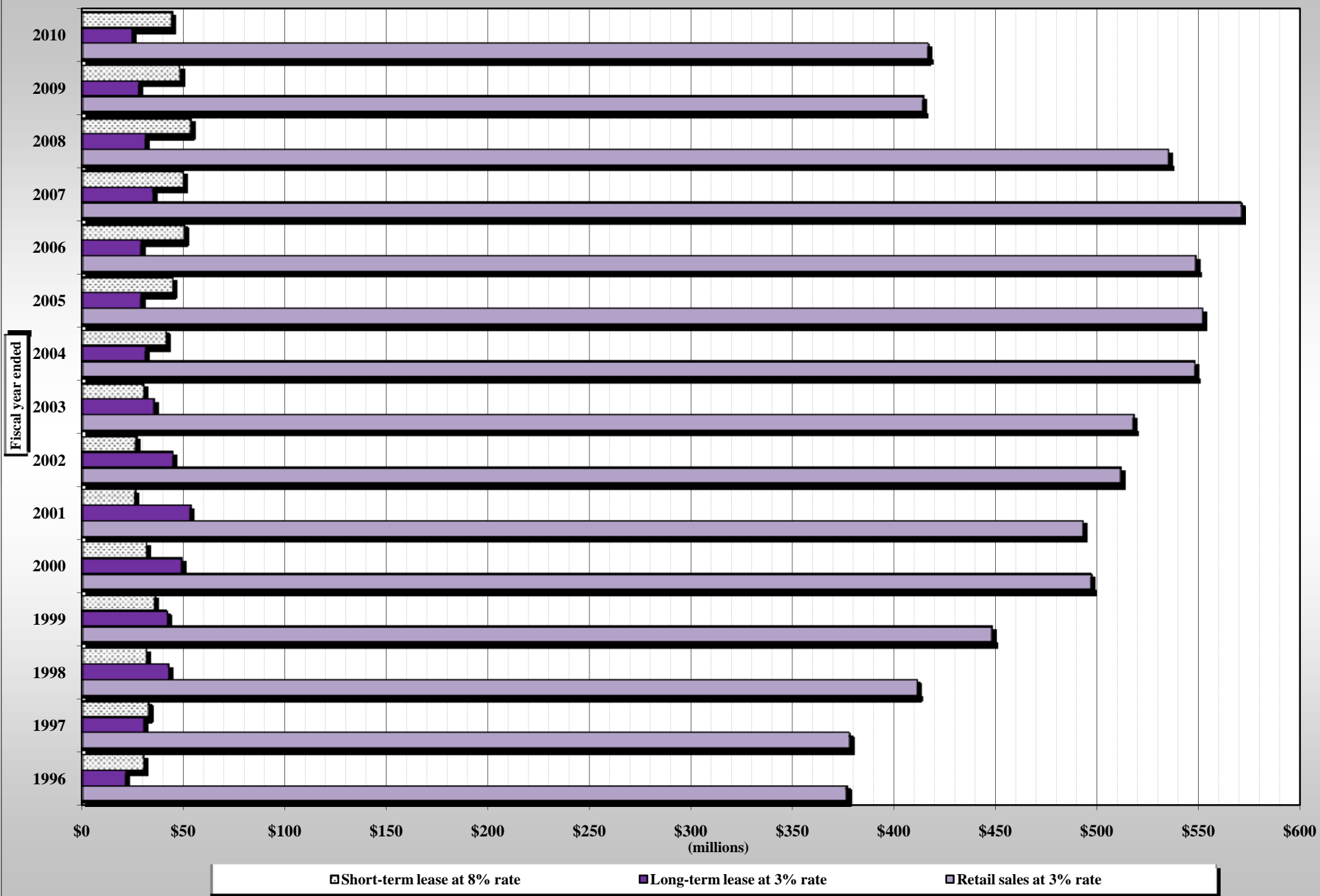


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS  
[§ 105 ARTICLE 5B.]

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 [\$]	Inactive Hazardous Sites Cleanup Fund [\$]	Bernard Allen Memorial Emergency Drinking Water Fund [\$]	Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]
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
2009-10.....	14,934,867	28,817	14,906,051	10,201,287	-	1,165,861	2,477,455	364,332	364,332	261,246	2,319	68,900	318

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 § 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate was increased to 2% on tires with a bead diameter of less than 20 inches. A legislative amendment directed that for fiscal year 2001-02, the 27% allocable portion of collections (\$2,922,488) be deposited into the General Fund instead of the Scrap Tire Disposal Account.

Figure 41.1 Scrap Tire Disposal Tax Net Collections and County Shares

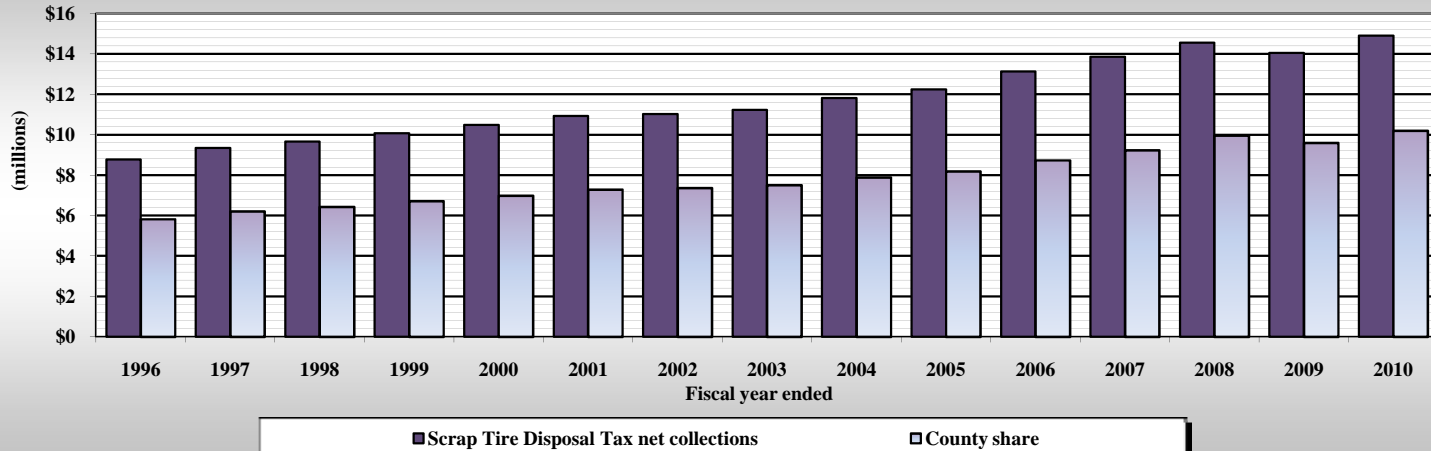




TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS  
[§ 105 ARTICLE 5C.]

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 [\$]	
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	-
2009-10.....	4,450,409	11,200	4,439,209	2,463,585	331,346	1,346,898	293,543	-	36	3,783	17	-

Detail may not add to totals due to rounding.

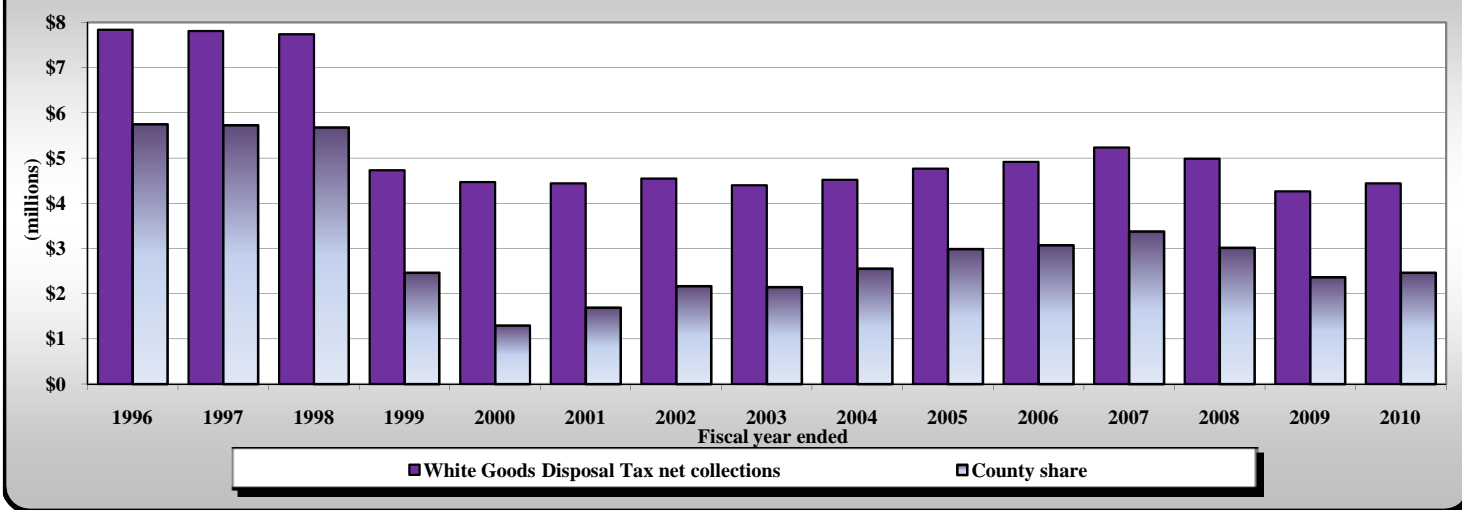
**Tax rate and base:**

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.

Figure 42.1 White Goods Disposal Tax Net Collections and County Shares



**TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS**  
[§ 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
2009-10.	474,158	-	474,158

Detail may not add to totals due to rounding.

**TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS**  
[§ 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%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%

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.

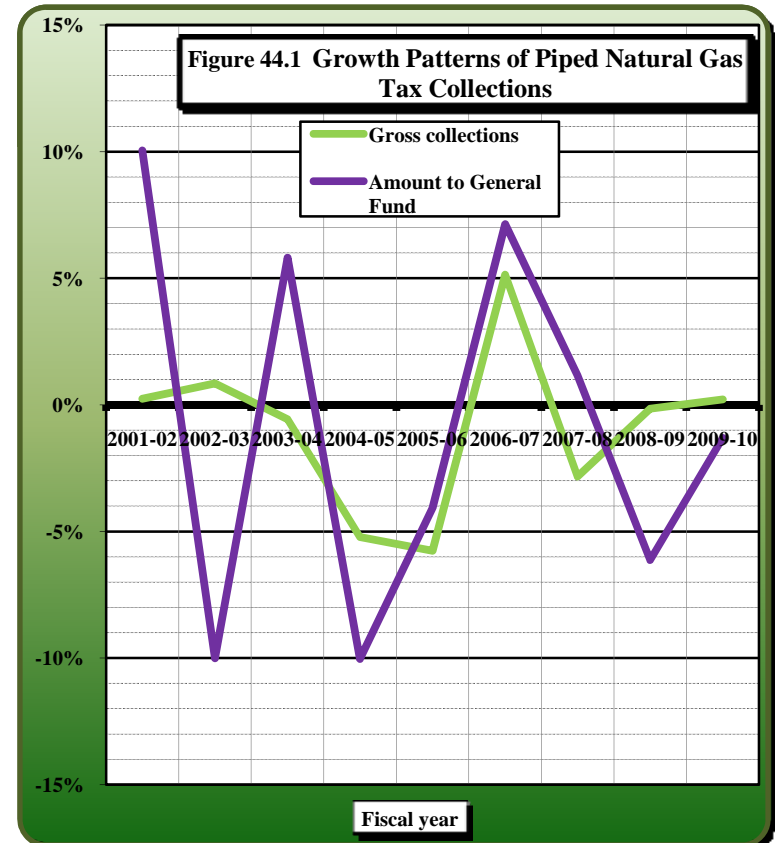
Monthly Volume of Therms	Rate Per Therm	[Reduced rates apply to manufacturers/farmers; such transactions will be exempt from tax effective July 1, 2010.]
First 200	\$.047	
201 to 15,000	.035	
15,001 to 60,000	.024	
60,001 to 500,000	.015	
Over 500,000	.003	

**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. SL 09-483 extended the sunset provision from January 1, 2010 to January 1, 2020.

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

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



**TABLE 45. MANUFACTURING FUEL and CERTAIN MACHINERY  
and EQUIPMENT TAX COLLECTIONS**  
[§ 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
2009-10...	33,028,880	905,334	32,123,546	7,174	218,227	1,008	31,897,136

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%; effective July 1, 2009, the 0.5% rate was reduced to 0.3%; effective July 1, 2010, such transactions are fully exempt.

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**  
**[§ 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	
2009-10.....	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	31,479	145	

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 [§ 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%)

A city or county served by a regional solid waste management authority established under Article 22 is excluded from the Solid Waste Disposal Tax distribution.

Solid Waste Management Trust Fund [§ 130A-309.12]: 12.5%

TABLE 47. GIFT TAX COLLECTIONS

[§ 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
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%
2009-10.....	12,497,885	434,942	12,062,943	7,771	26,249	121	12,028,801	-2.42%	-9.17%	-2.13%

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**. Collection levels for 2009-10 reflect returns filed for periods prior to repeal that were processed during the fiscal year.

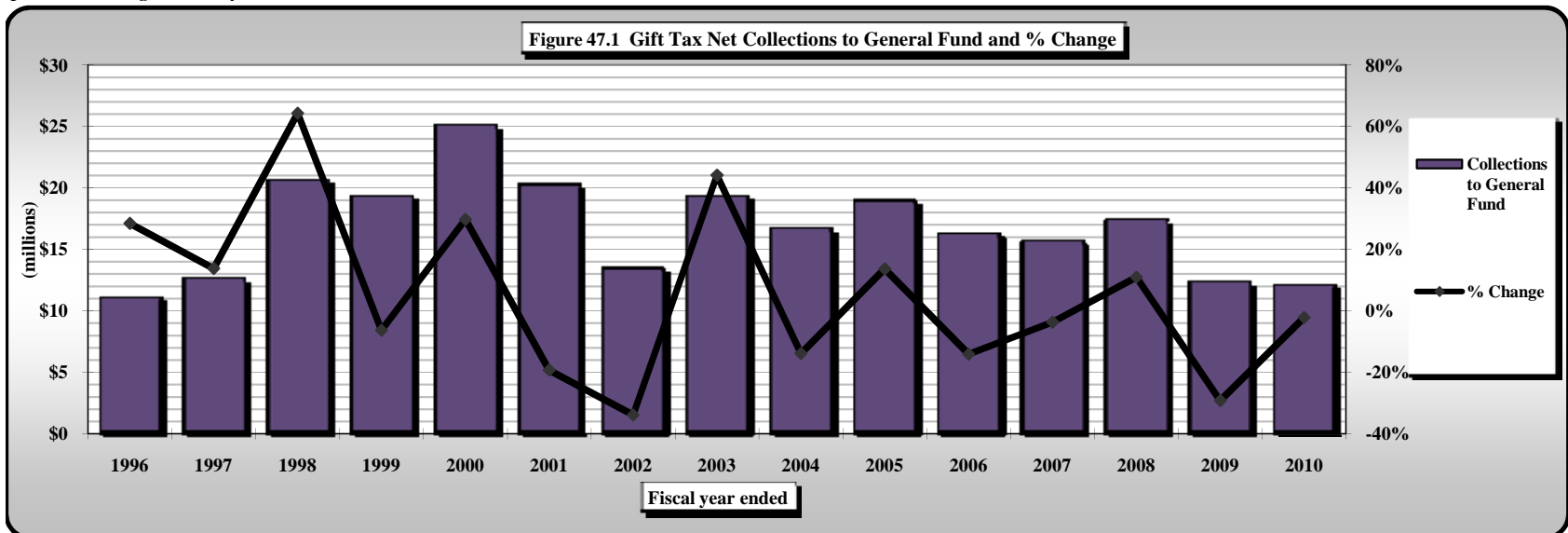


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS  
[§ 105 ARTICLE 8A.]

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
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%
2009-10.....	345,419	-	-	5	-	345,414	88.27%

Detail may not add to totals due to rounding.

**Freight car lines tax rate and base:**

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

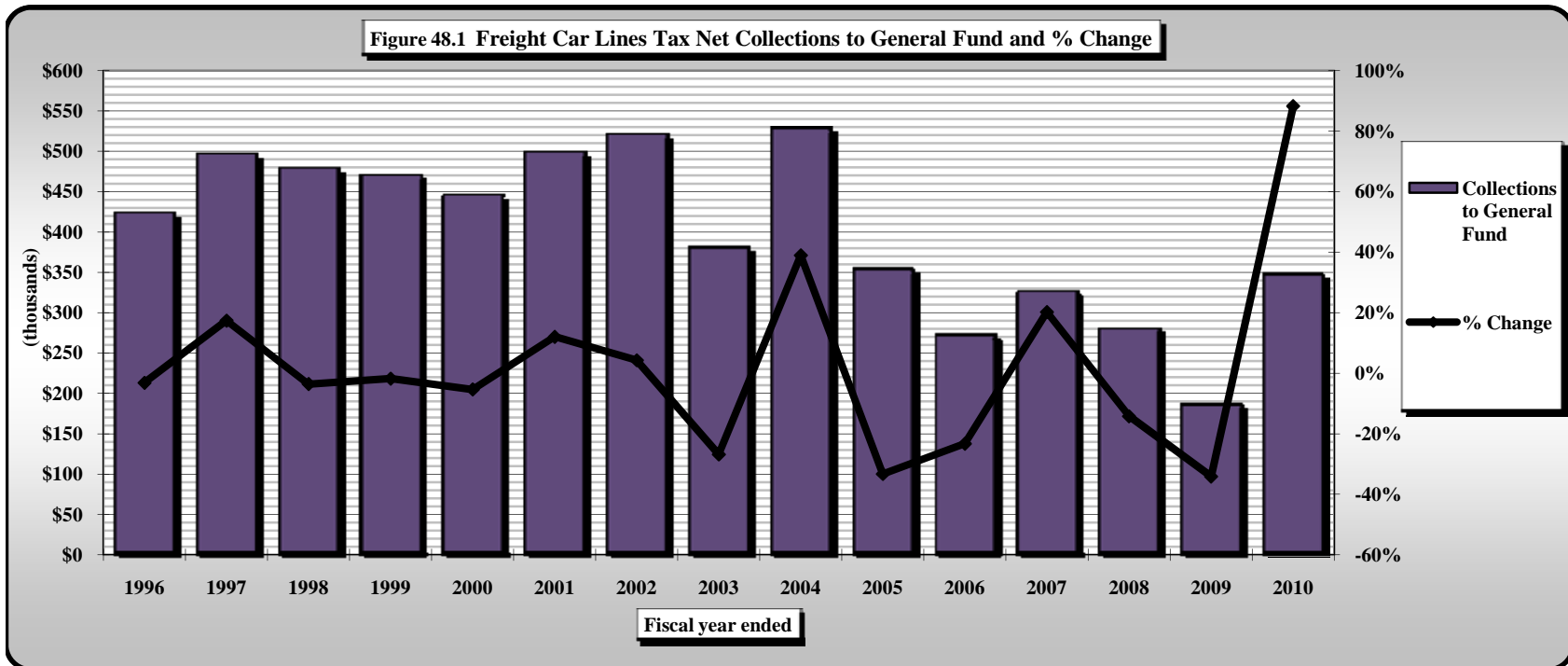


TABLE 49. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS  
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [\$]	Refunds [\$]	Net Collections								Year-over-year % change				
			Premiums Tax & Regulatory Fee [\$]	<i>see note</i> Insurance Licenses * [Agents & Company] [\$]	Combined taxes, fees, & [licenses through 97-98] [\$]	Special Revenue Fund Allocation [\$]	NC Health Insurance Risk Pool Fund** [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Fines/forfeitures collection cost [\$]	Amount to General Fund [\$]	Gross insurance collections	Refunds	Total net collections	Special Revenue Fund Allocation	Amount to General Fund
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%
2009-10...	540,658,706	12,963,581	527,695,125	<i>[38,275,424]</i>	527,695,125	32,588,009	8,209,727	48,505	224	486,848,660	-3.99%	-61.95%	-0.25%	-27.89%	4.34%

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 § 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 1995-96 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. \*\*SL 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 § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 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.)

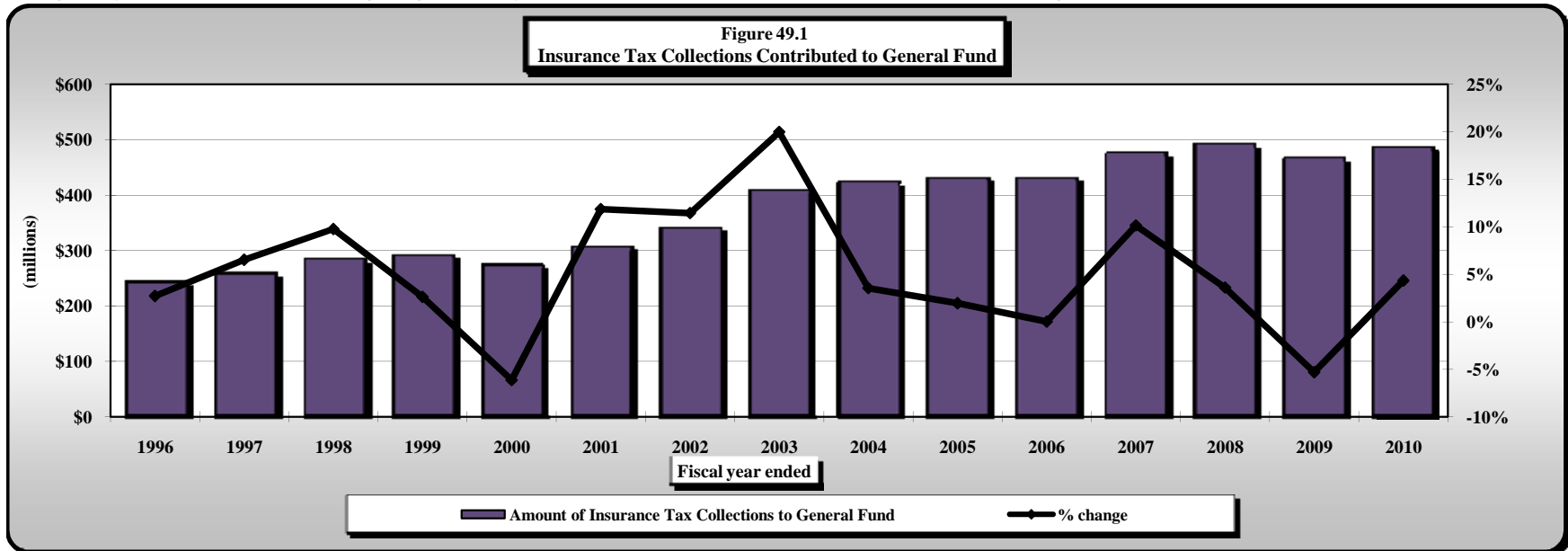


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE  
[§ 105 ARTICLE 8B.]

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 Department Fund [\$]	Department of Insurance Proceeds [§ 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
2009-10.....	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968

Fiscal year	Insurance Tax Type & Regulatory Charge										Disposition of Proceeds							
	Type of Insurance Company										Gross Premiums Tax from Dept. of Insurance [\$]	Total Net Collections		Special Revenue Fund Allocation [\$]	NC Health Insurance Risk Pool Fund** [\$]	Amount to General Fund [\$]	Amount to OSBM Civil Penalty & Forfeiture Fund [\$]	Fines/forfeitures collection cost [\$]
	Self-Insured		Risk Purchasing Group		Other		Gross Premium Tax [\$]	Regulatory Charge [\$]										
	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]												
1999-00.....	6,411,384	489,722	55,759	-	5,999,857	506,612	6,672,052	279,204,485	21,111,456	26,948,823	-	273,367,118	-	-				
2000-01.....	7,091,644	494,366	45,444	-	7,745,383	592,534	7,885,911	311,985,489	26,257,802	32,451,960	-	305,791,331	-	-				
2001-02.....	8,399,334	527,709	11,787	-	9,432	-	13,483,602	348,113,415	24,474,934	31,802,990	-	340,785,358	-	-				
2002-03.....	8,233,322	534,743	998	-	(7,277)	-	18,958,631	417,165,107	30,633,044	38,924,796	-	408,873,355	-	-				
2003-04.....	9,335,008	395,628	15,632	-	(59,110)	-	27,778,284	432,748,868	17,027,498	26,371,316	-	423,405,050	-	-				
2004-05.....	9,858,508	493,649	6,666	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	-	431,664,202	-	-				
2005-06.....	9,453,719	544,826	5,376	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	-	431,729,295	6,503	-				
2006-07.....	9,513,988	530,725	905	-	(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				
2009-10.....	7,382,780	403,506	-	-	-	-	27,536,956	501,280,730	26,414,395	32,588,009	8,209,727	486,848,660	48,505	224				

Detail may not add to totals due to rounding.

Gross premium tax amounts include any applicable penalties.

\*\*SL 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 § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 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 § 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 § 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 2005-2009 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  
[§ 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 [\$]
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	-
2009-10	34,204,312	-	34,204,312	-	-	8,551,078	25,653,234	-

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

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

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

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

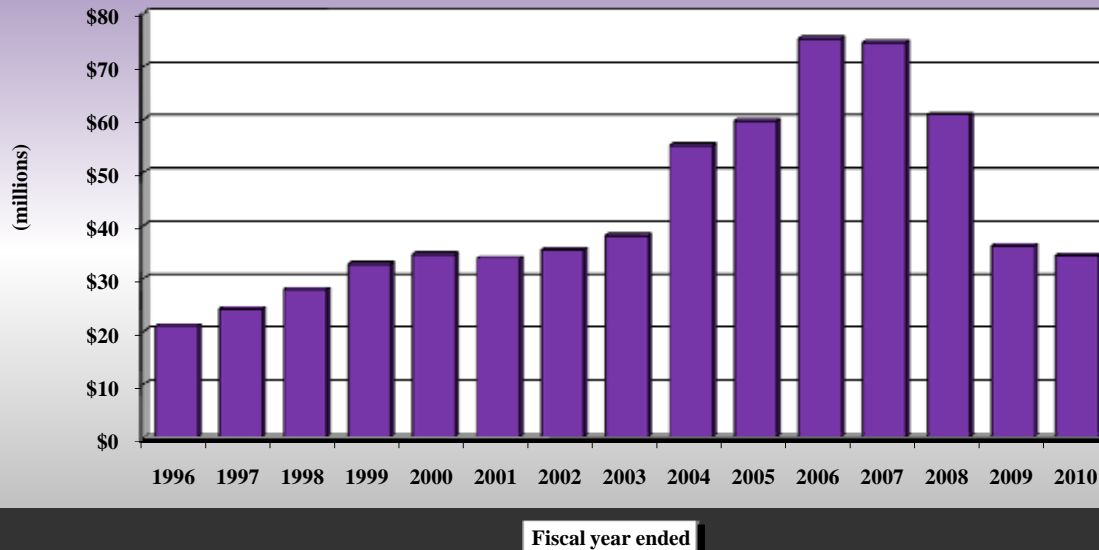


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation											Population as of 7/1/2009 [1,000s]	Motor fuel excise tax collections fiscal year 2009			
	[Rates per gallon as of 1/1/2010; 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	37	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3¢	Distributor	4,709	546,467	116.05	34
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		Distributor	698	10,064	14.41	50
Arizona	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8¢	Terminal	6,596	813,794	123.38	27
Arkansas	0.2150	-	0.2150	26	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,889	462,221	159.97	10
California	0.1800	-	0.1800	37	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	36,962	3,180,128	86.04	46
Colorado	0.2200	-	0.2200	24	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	5,025	616,589	122.71	29
Connecticut	0.2500	-	0.2500	13	0.3700	-	0.3700	0.2500	-	0.2500		Distributor	3,518	490,804	139.50	19
Delaware	0.2300	-	0.2300	22	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.5% gross receipts tax	Distributor	885	114,579	129.45	23
Florida	0.0400	0.1200	0.1600	46	0.1600	0.1580	0.3180	0.0400	0.1200	0.1600	sales tax applicable; local taxes for gasoline and gasohol: 12.6-18.6¢; plus a 2.2¢ per gallon pollution tax	Terminal	18,538	2,229,827	120.28	31
Georgia	0.0750	0.0930	0.1680	45	0.0750	0.1000	0.1750	0.0750	0.0930	0.1680	sales tax applicable	Distributor	9,829	861,153	87.61	45
Hawaii	0.1700	-	0.1700	43	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	Distributor	1,295	91,712	70.81	47
Idaho	0.2500	0.0100	0.2600	12	0.2500	0.0100	0.2600	0.2500	0.0100	0.2600	Clean water tax; tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	Terminal	1,546	218,180	141.14	18
Illinois	0.1900	0.0110	0.2010	30	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and LUST fees applicable; carrier surcharge: 12.3¢ (G), 13.5¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	Distributor	12,910	1,467,402	113.66	36
Indiana	0.1800	-	0.1800	37	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	Distributor-G Terminal-D	6,423	798,739	124.35	26
Iowa	0.2100	-	0.2100	28	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	3,008	434,243	144.37	15
Kansas	0.2400	-	0.2400	19	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,819	422,865	150.02	11
Kentucky	0.2270	0.0140	0.2410	17	0.1970	0.0140	0.2110	0.2270	0.0140	0.2410	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	4,314	632,655	146.65	13
Louisiana	0.2000	-	0.2000	31	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	4,492	600,786	133.74	21
Maine	0.2950	-	0.2950	7	0.3070	-	0.3070	0.2950	-	0.2950	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,318	220,772	167.47	6

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2009 [1,000s]	Motor fuel excise tax collections fiscal year 2009			
	[Rates per gallon as of 1/1/2010; 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	21	0.2425	-	0.2425	0.2350	-	0.2350		1st Import/ Distributor-G; Distributor-D	5,699	734,836	128.93	24
Massachusetts	0.2100	-	0.2100	28	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,594	654,022	99.19	42
Michigan	0.1900	-	0.1900	34	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	9,970	978,046	98.10	43
Minnesota	0.2710	-	0.2710	10	0.2710	-	0.2710	0.2710	-	0.2710		Terminal	5,266	750,308	142.48	17
Mississippi	0.1800	0.0040	0.1840	36	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,952	425,020	143.98	16
Missouri	0.1700	0.0055	0.1755	41	0.1700	0.0055	0.1755	0.1700	0.0055	0.1755	inspection fee	Terminal	5,988	707,331	118.13	32
Montana	0.2700	-	0.2700	11	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	975	191,188	196.09	3
Nebraska	0.2680	0.0090	0.2770	9	0.2680	0.0030	0.2710	0.2680	0.0090	0.2770	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,797	292,857	163.00	7
Nevada	0.24000	0.00055	0.24055	18	0.27000	-	0.27000	0.24000	0.00055	0.24055	inspection; local option taxes: 4-9¢	Distributor	2,643	298,135	112.80	39
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	1,325	132,122	99.75	41
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	8,708	540,568	62.08	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	2,010	188,943	94.02	44
New York	0.0800	0.1640	0.2440	16	0.0800	0.1465	0.2265	0.0800	0.1640	0.2440	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,541	506,741	25.93	49
North Carolina	0.3030	0.0025	0.3055	6	0.3030	0.0025	0.3055	0.3030	0.0025	0.3055	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	9,381	1,515,944	161.60	8
North Dakota	0.2300	-	0.2300	22	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	647	143,796	222.30	1
Ohio	0.2800	-	0.2800	8	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	Distributor	11,543	1,726,742	149.60	12
Oklahoma	0.1600	0.0100	0.1700	43	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,687	420,109	113.94	35
Oregon	0.2400	-	0.2400	19	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3¢	Distributor-G Retailer-D	3,826	397,609	103.93	40
Pennsylvania	0.1200	0.1920	0.3120	4	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,605	2,025,778	160.72	9
Rhode Island	0.3000	0.0100	0.3100	5	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	LUST tax	Distributor	1,053	122,833	116.63	33
South Carolina	0.1600	-	0.1600	46	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,561	514,667	112.83	38
South Dakota	0.2200	-	0.2200	24	0.2200	-	0.2200	0.2000	-	0.2000	local option tax: 1¢	Terminal	812	117,489	144.62	14
Tennessee	0.2000	0.0140	0.2140	27	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	6,296	815,611	129.54	22

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 7/1/2009 [1,000s]	Motor fuel excise tax collections fiscal year 2009		
	[Rates per gallon as of 1/1/2010; 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	31	0.2000	-	0.2000	0.2000	-	0.2000	Terminal	24,782	3,036,068	122.51	30	
Utah	0.2450	-	0.2450	14	0.2450	-	0.2450	0.2450	-	0.2450	Distributor-G Terminal-D	2,785	350,469	125.86	25	
Vermont	0.1900	0.0550	0.2450	14	0.2500	0.0400	0.2900	0.1900	0.0550	0.2450	petroleum cleanup fee; transport fee	Distributor-G Distributor/ User-D	622	84,044	135.17	20
Virginia	0.1750	-	0.1750	42	0.1750	-	0.1750	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5¢	Terminal	7,883	891,401	113.08	37
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	Terminal	6,664	1,181,837	177.34	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	1,820	384,538	211.31	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	5,655	981,716	173.61	5
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	544	67,134	123.35	28
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	306,407	35,390,882	115.50 <sup>a</sup>	-
Federal	0.1830	0.0010	0.1840	36	0.2430	0.0010	0.2440	0.1300	0.0010	0.1310	tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol); LUST tax					

Detail may not add to totals due to rounding.

<sup>a</sup> Weighted average

Per capita tax collection amounts are computations based on July 1, 2009 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2009-01-State Population Estimates: July 1, 2009*, Population Division, December 23, 2009 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2009*, March 23, 2010 release.

Federation of Tax Administrators; Tax Foundation.

TABLE 53. MOTOR FUELS TAX COLLECTIONS

[§ 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collections															[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	January through June
	1/4¢ 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	Tax collections per 1¢ of tax					
	General Fund allocation	Highway Fund allocation											[\$]	[\$]	[\$]	[\$]	[\$]
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
2009-10..	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	29.9	30.3

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¢ per gallon plus a variable wholesale component which is the greater of either 3.5¢ 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, 2009, § 105-449.80(a) was amended to cap the variable wholesale component of the motor fuel excise tax at 12.4¢ per gallon.

SL 2009-108 amended the rate provisions to impose a floor on the variable wholesale component of the motor fuel excise tax rate for the period July 1, 2009, through June 30, 2011. For this period, the variable wholesale component of the motor fuel excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable base period.

In addition to the per gallon road tax, every gallon of motor fuel includes a 0.25¢ 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

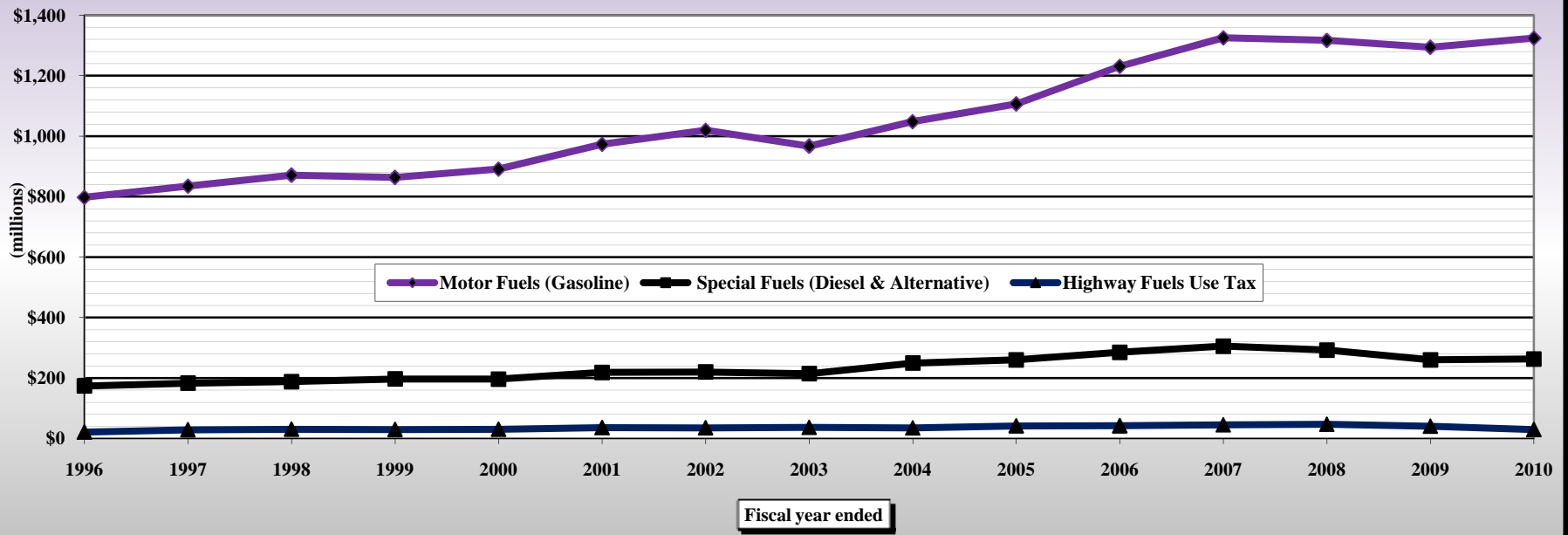


Figure 53.2 Gallons of Fuel on which Tax was Collected

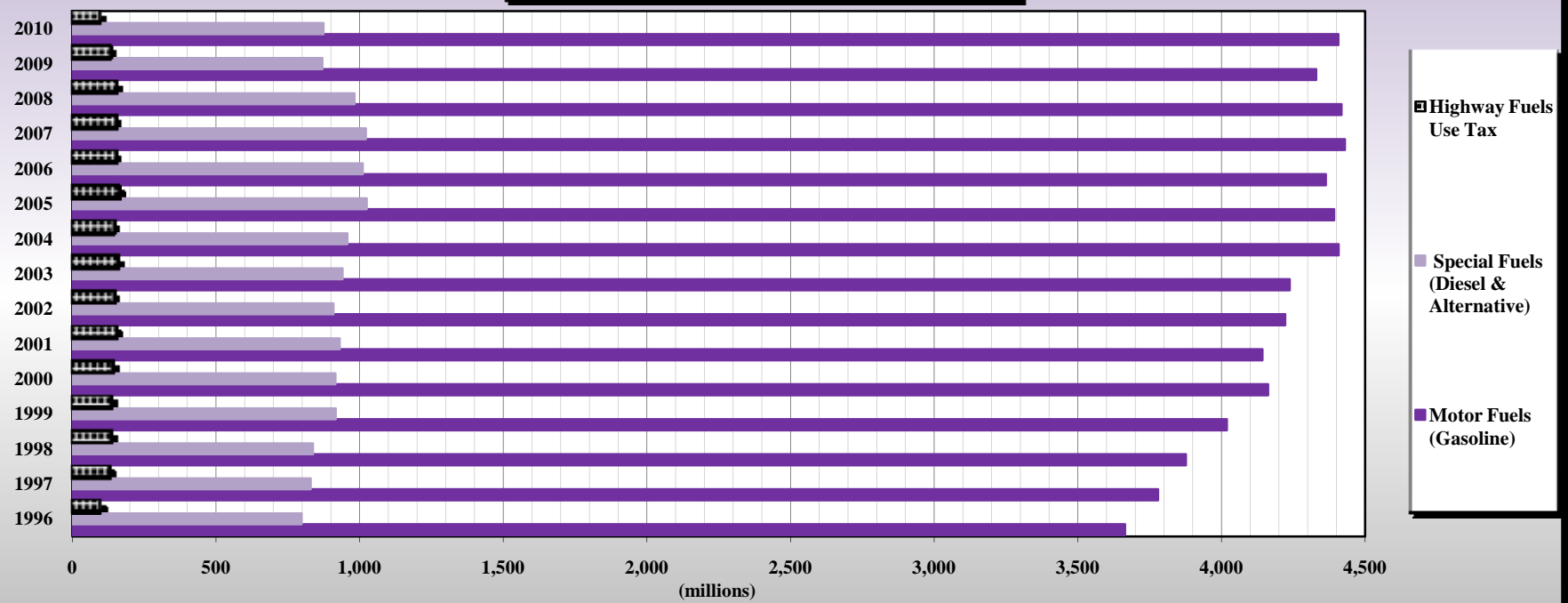


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE  
 [Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

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
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%
2009-10.....	5,656,668	22,517,253	28,173,921	14,602,997	5,051,388	-	69,406	410,651,750	458,549,462	5,281,070,933	5,739,620,395	1.10%

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.

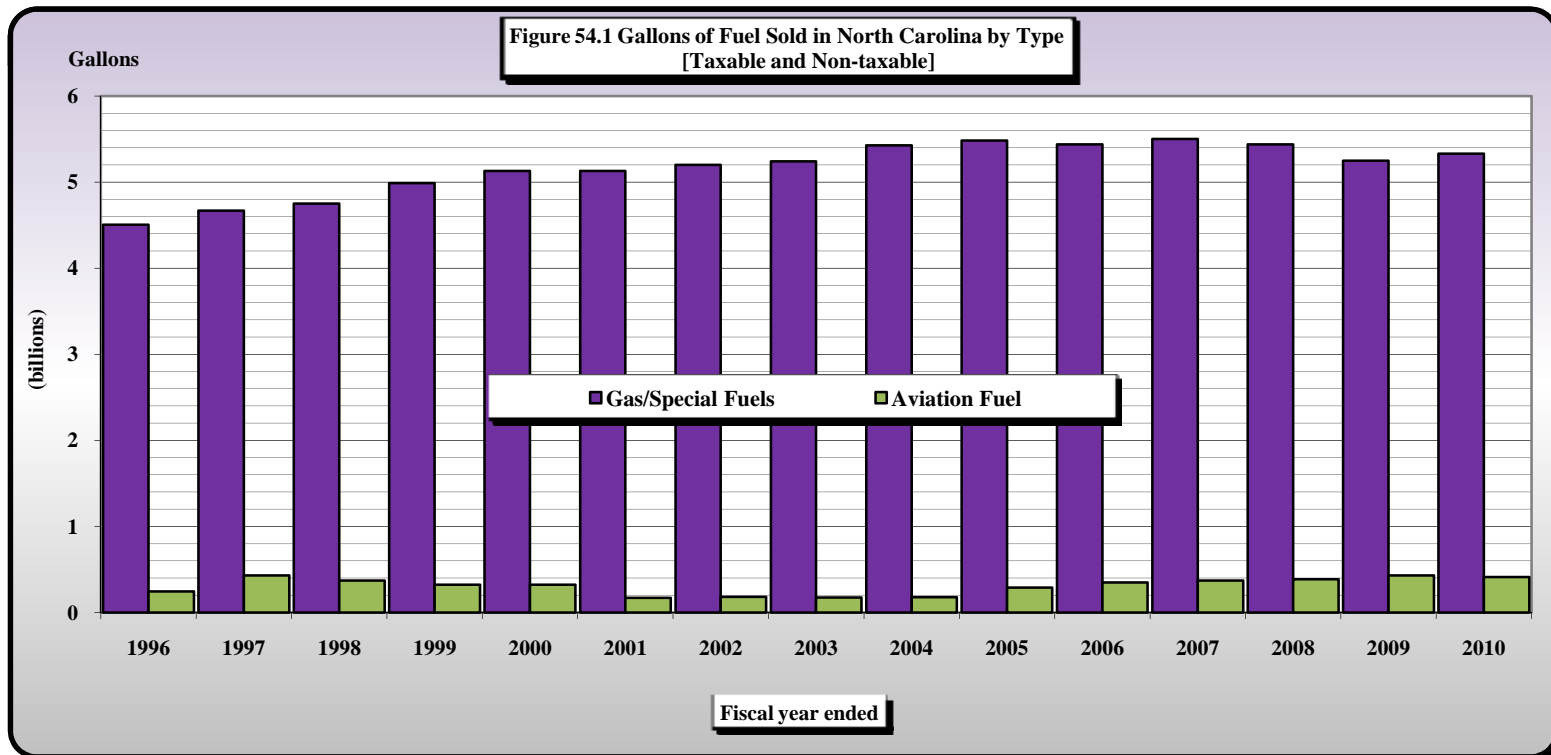




TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES  
[§ 119 ARTICLE 3.]

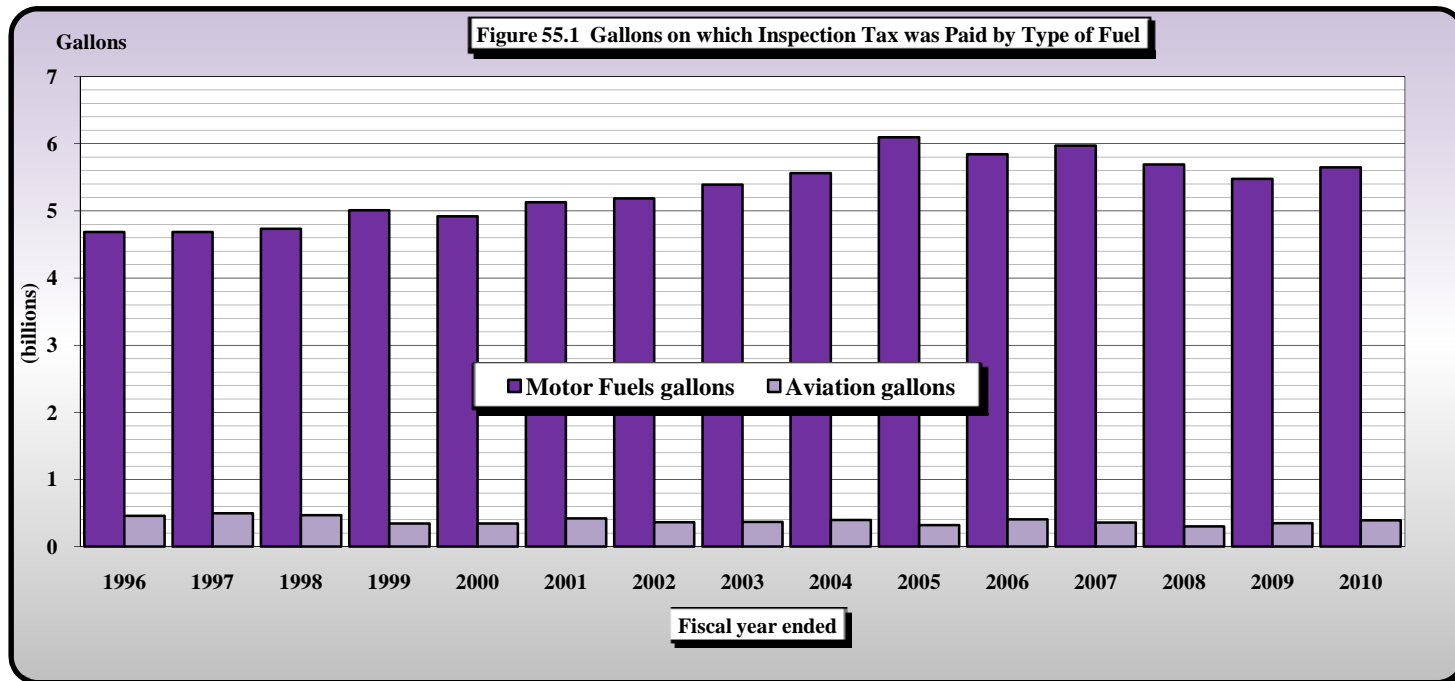
Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
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%
2009-10.....	5,650,178,148	14,125,631	3.14%	392,309,268	983,141	11.66%	6,042,487,416	15,108,772	3.65%

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¢ motor fuels and oil inspection fee and base:

An inspection tax of 1/4¢ 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 § 105.



**PART IV. LOCAL GOVERNMENT SALES AND USE TAX REVENUES**

TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2009-2010

[§ 105 ARTICLES 39,,40,,42,,43,,44,,45,,46.]

County	Net collections [county identifiable] [excludes food] [\$]	Net collections [foreign allocated to county] [includes food] [\$]	Total net collections* [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of total net collections	County	Net collections [county identifiable] [excludes food] [\$]	Net collections [foreign allocated to county] [includes food] [\$]	Total net collections* [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of total net collections
Alamance.....	25,248,579.64	4,847,858.19	30,096,437.83	30,669,495.04	101.90%	Hertford.....	3,357,283.70	809,751.53	4,167,035.23	4,539,053.97	108.93%
Alexander.....	2,953,523.21	858,934.45	3,812,457.66	5,328,253.05	139.76%	Hoke.....	2,209,795.69	703,761.21	2,913,556.90	4,936,002.85	169.42%
Alleghany.....	1,214,212.75	327,041.23	1,541,253.98	1,859,044.60	120.62%	Hyde.....	1,057,046.21	183,644.53	1,240,690.74	1,144,663.96	92.26%
Anson.....	2,137,648.24	597,061.60	2,734,709.84	3,628,445.03	132.68%	Iredell.....	31,037,583.61	4,957,263.62	35,994,847.23	34,800,289.94	96.68%
Ashe.....	3,565,249.62	780,304.22	4,345,553.84	4,693,180.10	108.00%	Jackson.....	6,966,185.63	1,251,136.32	8,217,321.95	8,160,216.57	99.31%
Avery.....	3,652,219.16	727,087.05	4,379,306.21	4,393,205.16	100.32%	Johnston.....	22,463,340.22	4,165,792.84	26,629,133.06	29,309,373.12	110.07%
Beaufort.....	7,936,206.34	1,621,799.09	9,558,005.43	9,986,656.49	104.48%	Jones.....	612,550.12	159,513.03	772,063.15	1,151,751.11	149.18%
Bertie.....	1,052,889.72	346,654.50	1,399,544.22	2,284,992.22	163.27%	Lee.....	10,506,761.43	1,998,533.89	12,505,295.32	12,354,661.22	98.80%
Bladen.....	3,424,811.10	857,594.96	4,282,406.06	5,287,100.78	123.46%	Lenoir.....	9,644,438.35	1,914,594.55	11,559,032.90	11,434,549.12	98.92%
Brunswick.....	21,171,058.08	3,379,047.29	24,550,105.37	24,533,400.01	99.93%	Lincoln.....	9,623,810.46	2,070,557.43	11,694,367.89	13,039,213.53	111.50%
Buncombe.....	59,935,550.82	9,317,020.73	69,252,571.55	63,713,920.64	92.00%	Macon.....	7,636,708.10	1,282,121.37	8,918,829.47	8,274,696.10	92.78%
Burke.....	9,228,914.75	2,657,516.48	11,886,431.23	14,641,859.08	123.18%	Madison.....	1,605,450.94	452,996.19	2,058,447.13	2,794,870.70	135.78%
Cabarrus.....	42,479,567.03	5,631,558.23	48,111,125.26	44,760,188.87	93.04%	Martin.....	3,985,099.54	709,059.32	4,694,158.86	5,058,207.57	107.76%
Caldwell.....	8,897,866.73	2,353,054.57	11,250,921.30	13,345,979.02	118.62%	McDowell.....	5,321,264.30	1,265,522.16	6,586,786.46	7,902,370.79	119.97%
Camden.....	944,311.49	175,826.76	1,120,138.25	1,363,993.35	121.77%	Mecklenburg.....	293,754,559.58	33,479,161.44	327,233,721.02	292,995,836.35	89.54%
Carteret.....	17,186,460.50	2,884,428.35	20,070,888.85	18,352,546.56	91.44%	Mitchell.....	2,524,988.33	528,359.31	3,053,347.64	3,125,125.31	102.35%
Caswell.....	874,220.65	391,911.39	1,266,132.04	2,426,037.11	191.61%	Montgomery.....	2,514,673.61	757,287.34	3,271,960.95	4,126,472.83	126.12%
Catawba.....	36,830,246.85	5,475,606.46	42,305,853.31	40,876,872.80	96.62%	Moore.....	17,175,023.60	3,023,020.02	20,198,043.62	20,265,476.62	100.33%
Chatham.....	7,349,919.97	1,403,844.14	8,753,764.11	10,207,640.08	116.61%	Nash.....	17,930,831.83	3,378,988.58	21,309,820.41	20,679,460.99	97.04%
Cherokee.....	4,485,810.00	911,827.13	5,397,637.13	5,510,504.70	102.09%	New Hanover.....	53,409,356.03	7,791,217.41	61,200,573.44	55,557,606.03	90.78%
Chowan.....	1,938,005.39	446,476.09	2,384,481.48	2,757,232.74	115.63%	Northampton.....	1,203,282.78	305,846.63	1,509,129.41	2,482,148.65	164.48%
Clay.....	1,167,569.45	262,428.30	1,429,997.75	1,653,422.19	115.62%	Onslow.....	32,346,020.99	4,834,982.87	37,181,003.86	37,680,159.96	101.34%
Cleveland.....	12,070,306.34	2,941,095.03	15,011,401.37	17,135,309.49	114.15%	Orange.....	20,049,727.74	4,040,711.61	24,090,439.35	26,687,320.08	110.78%
Columbus.....	6,456,594.92	1,503,275.77	7,959,870.69	8,446,001.08	106.11%	Pamlico.....	1,314,214.04	345,913.24	1,660,127.28	2,037,962.33	122.76%
Craven.....	16,747,310.35	2,940,023.28	19,687,333.63	20,319,411.69	103.21%	Pasquotank.....	7,205,318.73	1,381,360.14	8,586,678.87	8,710,320.24	101.44%
Cumberland.....	71,048,532.75	10,171,418.96	81,219,951.71	79,590,241.11	97.99%	Pender.....	5,091,733.58	1,221,131.78	6,312,865.36	7,732,953.83	122.50%
Currituck.....	7,080,899.57	1,013,028.09	8,093,927.66	6,420,535.73	79.33%	Perquimans.....	741,774.56	267,323.65	1,009,098.21	1,656,388.95	164.15%
Dare.....	23,385,638.95	3,039,490.97	26,425,129.92	19,901,925.57	75.31%	Person.....	5,063,978.65	1,096,559.36	6,160,538.01	6,837,997.76	111.00%
Davidson.....	17,278,340.35	4,284,459.51	21,562,799.86	25,622,885.08	118.83%	Pitt.....	35,888,380.57	5,171,067.25	41,059,447.82	40,684,185.75	99.09%
Davie.....	4,634,790.74	983,554.42	5,618,345.16	6,434,218.24	114.52%	Polk.....	1,618,205.50	470,948.26	2,089,153.76	2,756,980.99	131.97%
Duplin.....	5,856,316.54	1,397,139.06	7,253,455.60	8,754,578.01	120.70%	Randolph.....	15,858,173.11	3,762,829.12	19,621,002.23	23,078,502.11	117.62%
Durham.....	65,424,145.09	9,026,837.78	74,450,982.87	72,081,624.23	96.82%	Richmond.....	6,019,558.89	1,354,217.77	7,373,776.66	8,612,849.83	116.80%
Edgecombe.....	5,512,474.64	1,553,223.13	7,065,697.77	8,526,626.95	120.68%	Robeson.....	15,966,567.48	3,455,316.01	19,421,883.49	22,722,817.15	117.00%
Forsyth.....	76,269,480.68	12,398,225.30	88,667,705.98	83,334,595.83	93.99%	Rockingham.....	11,206,630.12	2,781,891.27	13,988,521.39	16,115,781.17	115.21%
Franklin.....	5,179,986.43	1,202,566.28	6,382,552.71	8,170,584.31	128.01%	Rowan.....	17,240,999.30	3,832,361.26	21,073,360.56	23,130,638.22	109.76%
Gaston.....	30,259,318.54	6,539,911.35	36,799,229.89	39,929,875.18	108.51%	Rutherford.....	9,637,655.47	1,986,426.29	11,624,081.76	12,175,338.71	104.74%
Gates.....	491,399.97	262,707.25	754,107.22	1,319,608.27	174.99%	Sampson.....	7,382,192.55	1,630,852.32	9,013,044.87	10,872,485.96	120.63%
Graham.....	931,909.37	240,731.67	1,172,641.04	1,347,854.91	114.94%	Scotland.....	4,900,467.69	1,152,707.73	6,053,175.42	6,646,851.83	109.81%
Granville.....	5,135,441.36	1,340,014.32	6,475,455.68	8,473,293.18	130.85%	Stanly.....	8,609,042.71	1,917,906.92	10,526,949.63	11,341,350.21	107.74%
Greene.....	940,489.37	368,592.16	1,309,081.53	2,292,544.44	175.13%	Stokes.....	3,095,009.96	963,534.73	4,058,544.69	6,063,776.83	149.41%
Guilford.....	104,039,892.38	16,632,986.88	120,672,879.26	112,647,026.09	93.35%	Surry.....	15,495,742.24	2,799,887.55	18,295,629.79	18,470,625.48	100.96%
Halifax.....	7,839,583.56	1,637,764.17	9,477,347.73	10,355,130.50	109.26%	Swain.....	2,020,259.41	426,548.46	2,446,807.87	2,610,099.56	106.67%
Harnett.....	10,573,169.05	2,491,887.12	13,065,056.17	16,393,723.27	125.48%	Transylvania.....	4,837,856.43	1,027,902.32	5,865,758.75	6,331,945.02	107.95%
Haywood.....	12,017,942.62	2,071,071.03	14,089,013.65	14,068,515.17	99.85%	Tyrrell.....	345,314.71	90,933.15	436,247.86	591,040.78	135.48%
Henderson.....	15,938,972.26	3,107,308.38	19,046,280.64	20,407,427.30	107.15%	Union.....	22,074,311.00	4,377,136.16	26,451,447.16	31,167,074.33	117.83%

TABLE 56. - Continued

County	Net collections [county identifiable] [excludes food] [\$]	Net collections [foreign allocated to county] [includes food] [\$]	Total net collections* [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of total net collections
Vance.....	7,709,472.33	1,520,070.79	9,229,543.12	9,509,936.09	103.04%
Wake.....	204,169,491.63	29,541,037.67	233,710,529.30	214,331,390.25	91.71%
Warren.....	1,179,986.97	412,555.13	1,592,542.10	2,418,086.33	151.84%
Washington...	1,333,524.37	384,251.04	1,717,775.41	2,140,527.58	124.61%
Watauga.....	12,870,292.14	1,851,585.50	14,721,877.64	13,085,991.30	88.89%
Wayne.....	18,298,137.34	3,540,571.47	21,838,708.81	22,659,727.22	103.76%
Wilkes.....	8,692,155.69	1,960,981.35	10,653,137.04	12,087,456.19	113.46%
Wilson.....	14,885,634.09	2,728,130.70	17,613,764.79	17,245,200.15	97.91%
Yadkin.....	3,448,793.68	938,186.12	4,386,979.80	5,629,178.93	128.32%
Yancey .....	1,908,124.98	503,973.76	2,412,098.74	2,951,420.09	122.36%
Totals.....	1,801,832,560.03	298,362,114.59	2,100,194,674.62	2,085,153,913.79	99.28%
Less administrative costs:					
pursuant to § 105-472.....			8,597,957.41	-	0.41%
pursuant to § 105-501.....			6,004,931.04	-	0.29%
pursuant to § 105-510.....			437,872.38	-	0.02%
Distributable to units.....			2,085,153,913.79	2,085,153,913.79	100.00%

\*Total net collections amounts are prior to § 105-486(a), (b) requirements and prior to cost of collection reduction adjustments under § 105-472, § 105-501, and § 105-510. Total net distributable proceeds reflect § 105-486(a), (b) requirements and reduction of administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 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, 43, 44, 45, and 46 collected by the Department of Revenue during the period July 1, 2009 through June 30, 2010 was \$15,040,760.83.

Article 39 proceeds are allocated to counties on a point-of-sale basis. § 105-469 requires that one-half (1/2) of net proceeds generated from the 2% local food tax be included in the distribution under Article 39. Refer to *Table 57* for distribution details of Article 39 proceeds.

Article 40 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 § 105-486(b). § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 40. Refer to *Table 58A* for distribution details of Article 40 proceeds.

Article 42 proceeds are allocated to counties on a point-of-sale basis beginning with proceeds based on November 2009 collections (Article 42 proceeds based on July-October 2009 collections) were allocated to counties based on a county's share of state population. County allocated 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. pursuant to § 105-501 as well as for administrative cost expenses retained by the State. § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 42. Refer to *Table 58B* for distribution details of Article 42 proceeds.

Article 43 proceeds are allocated to Mecklenburg County. Refer to *Table 60A* for distribution details of Article 43 proceeds.

Article 44 proceeds are allocated to counties on a point-of-sale basis. Refer to *Table 59* for distribution details of Article 44 proceeds.

Article 45 proceeds are allocated to Dare County. Refer to *Table 60B* for distribution details of Article 45 proceeds.

Article 46 proceeds are allocated to the eight levying counties on a point-of-sale basis. Refer to *Table 60C* for distribution details of Article 46 proceeds.

**TABLE 57. ARTICLE 39 FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX  
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY  
FOR FISCAL YEAR 2009-2010**

County	Tax Allocation					
	Point -of -sale * [excludes food] [\$]	Food		Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	12,737,803.29	2,162,028.05	1.75722%	14,899,831.34	(62,898.08)	14,836,933.26
Alexander.....	1,295,331.63	381,906.27	0.31040%	1,677,237.90	(7,078.69)	1,670,159.21
Alleghany.....	600,925.48	156,822.64	0.12746%	757,748.12	(3,198.89)	754,549.23
Anson.....	1,064,343.12	251,659.45	0.20454%	1,316,002.57	(5,556.26)	1,310,446.31
Ashe.....	1,771,840.93	343,506.46	0.27919%	2,115,347.39	(8,934.16)	2,106,413.23
Avery.....	1,799,712.76	356,105.43	0.28943%	2,155,818.19	(9,106.63)	2,146,711.56
Beaufort.....	3,938,084.37	782,108.24	0.63567%	4,720,192.61	(19,924.30)	4,700,268.31
Bertie.....	540,281.18	106,180.71	0.08630%	646,461.89	(2,729.81)	643,732.08
Bladen.....	1,689,240.74	387,959.68	0.31532%	2,077,200.42	(8,767.69)	2,068,432.73
Brunswick.....	10,371,822.73	1,221,374.41	0.99269%	11,593,197.14	(48,975.50)	11,544,221.64
Buncombe.....	29,661,209.01	4,118,227.90	3.34715%	33,779,436.91	(142,608.40)	33,636,828.51
Burke.....	4,591,187.59	1,384,016.82	1.12488%	5,975,204.41	(25,219.47)	5,949,984.94
Cabarrus.....	21,157,906.63	1,876,533.34	1.52518%	23,034,439.97	(97,211.00)	22,937,228.97
Caldwell.....	4,432,921.10	1,138,853.59	0.92562%	5,571,774.69	(23,527.97)	5,548,246.72
Camden.....	466,932.19	37,563.02	0.03053%	504,495.21	(2,129.20)	502,366.01
Carteret.....	8,422,942.16	1,320,037.68	1.07288%	9,742,979.84	(41,161.93)	9,701,817.91
Caswell.....	437,632.79	135,758.73	0.11034%	573,391.52	(2,419.49)	570,972.03
Catawba.....	16,127,608.64	2,315,196.64	1.88171%	18,442,805.28	(77,836.21)	18,364,969.07
Chatham.....	3,658,335.56	467,662.96	0.38010%	4,125,998.52	(17,417.99)	4,108,580.53
Cherokee.....	2,231,698.27	427,171.53	0.34719%	2,658,869.80	(11,226.11)	2,647,643.69
Chowan.....	953,573.62	210,515.94	0.17110%	1,164,089.56	(4,914.20)	1,159,175.36
Clay.....	576,356.66	102,391.17	0.08322%	678,747.83	(2,866.30)	675,881.53
Cleveland.....	6,023,443.21	1,393,379.92	1.13249%	7,416,823.13	(31,304.31)	7,385,518.82
Columbus.....	3,211,542.31	655,503.32	0.53277%	3,867,045.63	(16,321.72)	3,850,723.91
Craven.....	8,346,935.33	1,160,286.60	0.94304%	9,507,221.93	(40,137.25)	9,467,084.68
Cumberland.....	31,090,678.74	3,946,923.66	3.20792%	35,037,602.40	(147,859.73)	34,889,742.67
Currituck.....	3,380,457.28	271,234.63	0.22045%	3,651,691.91	(15,461.52)	3,636,230.39
Dare.....	11,211,905.35	1,095,569.24	0.89044%	12,307,474.59	(52,079.66)	12,255,394.93
Davidson.....	8,594,017.56	1,944,978.73	1.58081%	10,538,996.29	(44,485.71)	10,494,510.58
Davie.....	2,289,579.45	366,981.89	0.29827%	2,656,561.34	(11,214.95)	2,645,346.39
Duplin.....	2,906,343.03	605,722.60	0.49231%	3,512,065.63	(14,825.52)	3,497,240.11
Durham.....	33,066,616.16	3,660,986.01	2.97552%	36,727,602.17	(154,934.54)	36,572,667.63
Edgecombe.....	2,762,795.93	782,489.66	0.63598%	3,545,285.59	(14,969.46)	3,530,316.13
Forsyth.....	38,020,268.43	5,427,721.41	4.41146%	43,447,989.84	(183,354.60)	43,264,635.24
Franklin.....	2,574,689.64	397,925.66	0.32342%	2,972,615.30	(12,549.99)	2,960,065.31
Gaston.....	15,043,205.76	3,087,105.23	2.50909%	18,130,310.99	(76,516.82)	18,053,794.17
Gates.....	243,591.10	130,357.43	0.10595%	373,948.53	(1,578.23)	372,370.30
Graham.....	457,781.17	115,433.04	0.09382%	573,214.21	(2,420.72)	570,793.49
Granville.....	2,542,856.98	562,278.30	0.45700%	3,105,135.28	(13,106.73)	3,092,028.55
Greene.....	472,333.95	125,964.99	0.10238%	598,298.94	(2,525.02)	595,773.92
Guilford.....	51,782,593.17	7,126,712.67	5.79234%	58,909,305.84	(248,615.30)	58,660,690.54
Halifax.....	3,880,411.18	726,963.13	0.59085%	4,607,374.31	(19,448.54)	4,587,925.77
Harnett.....	5,278,884.37	907,888.81	0.73790%	6,186,773.18	(26,103.22)	6,160,669.96
Haywood.....	5,221,889.15	957,152.77	0.77794%	6,179,041.92	(26,093.21)	6,152,948.71
Henderson.....	7,926,887.84	1,327,481.38	1.07893%	9,254,369.22	(39,070.82)	9,215,298.40

TABLE 57. - 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.....	1,672,688.47	417,119.42	0.33902%	2,089,807.89	(8,821.38)	2,080,986.51	
Hoke.....	1,113,525.24	183,435.51	0.14909%	1,296,960.75	(5,473.11)	1,291,487.64	
Hyde.....	509,507.72	59,820.41	0.04862%	569,328.13	(2,408.86)	566,919.27	
Iredell.....	15,428,241.99	1,919,485.51	1.56009%	17,347,727.50	(73,231.25)	17,274,496.25	
Jackson.....	3,427,446.73	520,347.32	0.42292%	3,947,794.05	(16,679.20)	3,931,114.85	
Johnston.....	11,245,564.87	1,540,421.25	1.25200%	12,785,986.12	(53,965.53)	12,732,020.59	
Jones.....	302,986.46	33,256.73	0.02703%	336,243.19	(1,419.85)	334,823.34	
Lee.....	5,218,439.54	928,632.83	0.75476%	6,147,072.37	(25,946.39)	6,121,125.98	
Lenoir.....	4,797,412.54	905,157.38	0.73568%	5,702,569.92	(24,066.01)	5,678,503.91	
Lincoln.....	4,785,960.96	895,658.95	0.72796%	5,681,619.91	(23,973.32)	5,657,646.59	
Macon.....	3,750,103.66	544,031.93	0.44217%	4,294,135.59	(18,137.58)	4,275,998.01	
Madison.....	791,755.92	180,494.94	0.14670%	972,250.86	(4,104.16)	968,146.70	
Martin.....	1,737,993.56	295,337.55	0.24004%	2,033,331.11	(8,582.78)	2,024,748.33	
McDowell.....	2,638,086.03	579,552.66	0.47104%	3,217,638.69	(13,584.38)	3,204,054.31	
Mecklenburg.....	117,999,937.49	12,352,395.14	10.03961%	130,352,332.63	(550,033.60)	129,802,299.03	
Mitchell.....	1,255,635.04	245,655.25	0.19966%	1,501,290.29	(6,337.90)	1,494,952.39	
Montgomery.....	1,257,775.09	370,759.13	0.30134%	1,628,534.22	(6,874.39)	1,621,659.83	
Moore.....	8,543,253.23	1,336,733.75	1.08645%	9,879,986.98	(41,713.52)	9,838,273.46	
Nash.....	8,926,088.22	1,620,284.50	1.31691%	10,546,372.72	(44,508.04)	10,501,864.68	
New Hanover....	26,520,912.58	3,229,052.86	2.62446%	29,749,965.44	(125,586.76)	29,624,378.68	
Northampton.....	598,726.29	53,213.32	0.04325%	651,939.61	(2,751.97)	649,187.64	
Onslow.....	16,045,954.11	1,554,029.15	1.26306%	17,599,983.26	(74,289.05)	17,525,694.21	
Orange.....	9,908,967.19	1,835,758.94	1.49204%	11,744,726.13	(49,619.77)	11,695,106.36	
Pamlico.....	653,705.77	160,661.40	0.13058%	814,367.17	(3,436.60)	810,930.57	
Pasquotank.....	3,615,320.89	623,316.87	0.50661%	4,238,637.76	(17,885.67)	4,220,752.09	
Pender.....	2,513,764.28	454,313.46	0.36925%	2,968,077.74	(12,539.74)	2,955,538.00	
Perquimans.....	378,000.94	111,791.16	0.09086%	489,792.10	(2,066.29)	487,725.81	
Person.....	2,513,397.78	497,277.92	0.40417%	3,010,675.70	(12,708.26)	2,997,967.44	
Pitt.....	15,703,676.34	2,013,387.23	1.63641%	17,717,063.57	(74,787.76)	17,642,275.81	
Polk.....	801,650.48	210,712.79	0.17126%	1,012,363.27	(4,273.81)	1,008,089.46	
Randolph.....	7,895,014.48	1,644,904.18	1.33692%	9,539,918.66	(40,271.93)	9,499,646.73	
Richmond.....	2,990,910.07	612,243.55	0.49761%	3,603,153.62	(15,209.78)	3,587,943.84	
Robeson.....	7,943,716.56	1,450,370.60	1.17881%	9,394,087.16	(39,648.61)	9,354,438.55	
Rockingham.....	5,563,663.41	1,376,511.59	1.11878%	6,940,175.00	(29,294.79)	6,910,880.21	
Rowan.....	8,575,595.00	1,661,243.46	1.35020%	10,236,838.46	(43,215.31)	10,193,623.15	
Rutherford.....	4,777,673.66	878,200.02	0.71377%	5,655,873.68	(23,878.26)	5,631,995.42	
Sampson.....	3,238,761.22	696,117.77	0.56578%	3,934,878.99	(16,600.74)	3,918,278.25	
Scotland.....	2,451,846.59	551,340.32	0.44811%	3,003,186.91	(12,678.49)	2,990,508.42	
Stanly.....	4,278,791.01	925,889.10	0.75253%	5,204,680.11	(21,968.02)	5,182,712.09	
Stokes.....	1,537,295.47	374,437.95	0.30433%	1,911,733.42	(8,067.09)	1,903,666.33	
Surry.....	6,779,292.68	1,360,110.77	1.10545%	8,139,403.45	(34,355.10)	8,105,048.35	
Swain.....	990,579.08	180,654.89	0.14683%	1,171,233.97	(4,948.85)	1,166,285.12	
Transylvania.....	2,389,701.70	477,653.53	0.38822%	2,867,355.23	(12,110.79)	2,855,244.44	
Tyrrell.....	170,822.93	34,130.31	0.02774%	204,953.24	(865.25)	204,087.99	
Union.....	11,025,785.25	1,483,049.16	1.20537%	12,508,834.41	(52,806.03)	12,456,028.38	

TABLE 57. - 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.....	3,834,945.21	724,613.13	0.58894%	4,559,558.34	(19,241.10)	4,540,317.24
Wake.....	101,629,306.07	11,081,240.13	9.00644%	112,710,546.20	(475,780.21)	112,234,765.99
Warren.....	591,013.91	165,299.90	0.13435%	756,313.81	(3,193.79)	753,120.02
Washington.....	661,594.36	193,093.90	0.15694%	854,688.26	(3,608.19)	851,080.07
Watauga.....	6,338,126.62	724,969.93	0.58923%	7,063,096.55	(29,837.18)	7,033,259.37
Wayne.....	9,110,208.14	1,561,054.54	1.26877%	10,671,262.68	(45,033.80)	10,626,228.88
Wilkes.....	4,317,480.78	897,172.28	0.72919%	5,214,653.06	(22,011.27)	5,192,641.79
Wilson.....	7,441,546.56	1,216,169.97	0.98846%	8,657,716.53	(36,551.04)	8,621,165.49
Yadkin.....	1,714,872.36	401,186.15	0.32607%	2,116,058.51	(8,935.18)	2,107,123.33
Yancey .....	947,080.90	232,478.01	0.18895%	1,179,558.91	(4,980.97)	1,174,577.94
Totals.....	856,709,500.97	123,036,852.14	100.00000%	979,746,353.11	(4,135,584.55)	975,610,768.56

\*Tax allocations (excluding food) are determined by the point-of-sale (origin) basis.

Article 39 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-half (1/2) of net tax proceeds generated from the 2% local food tax rate be allocated proportionately to each taxing county based upon the county's proportionate share of total sales tax on food collected in all taxing counties in the 1997-98 fiscal year and that the allocated amounts be included in the distribution under Article 39.

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 due to the lag in the collection/distribution cycle.

**TABLE 58A. ARTICLE 40 FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2009-2010**

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection [\$]	Per capita adjustment [§ 105-486(b)] [\$]	Distributable proceeds [\$]
		[Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]			
Alamance.....	1.02	6,782,019.07	973,178.36	7,755,197.43	(32,735.13)	176,267.64	7,898,729.94
Alexander.....	1.00	1,718,413.27	246,568.83	1,964,982.10	(8,294.38)	5,514.12	1,962,201.84
Alleghany.....	1.04	517,561.80	74,261.43	591,823.23	(2,498.12)	25,242.18	614,567.29
Anson.....	1.00	1,180,384.19	169,363.86	1,349,748.05	(5,697.42)	3,787.62	1,347,838.25
Ashe.....	0.97	1,223,458.00	175,552.75	1,399,010.75	(5,905.34)	(37,882.33)	1,355,223.08
Avery.....	1.12	857,008.13	122,968.59	979,976.72	(4,136.56)	119,892.90	1,095,733.06
Beaufort.....	1.06	2,165,927.09	310,785.45	2,476,712.54	(10,454.42)	154,978.87	2,621,236.99
Bertie.....	0.97	933,751.86	133,978.86	1,067,730.72	(4,506.96)	(28,911.99)	1,034,311.77
Bladen.....	1.04	1,497,797.84	214,894.95	1,712,692.79	(7,229.51)	73,048.99	1,778,512.27
Brunswick....	1.17	4,772,048.50	684,803.45	5,456,851.95	(23,033.49)	939,395.59	6,373,214.05
Buncombe.....	1.06	10,594,899.69	1,520,236.80	12,115,136.49	(51,139.00)	758,097.68	12,822,095.17
Burke.....	1.02	4,150,344.75	595,520.95	4,745,865.70	(20,032.72)	107,868.47	4,833,701.45
Cabarrus.....	1.05	7,904,441.94	1,134,322.57	9,038,764.51	(38,152.78)	475,558.19	9,476,169.92
Caldwell.....	1.02	3,721,142.25	533,933.12	4,255,075.37	(17,961.05)	96,713.25	4,333,827.57
Camden.....	0.92	451,898.18	64,845.29	516,743.47	(2,181.19)	(39,729.74)	474,832.54
Carteret.....	1.14	2,955,042.62	423,999.49	3,379,042.11	(14,263.29)	480,720.58	3,845,499.40
Caswell.....	0.95	1,090,346.31	156,441.38	1,246,787.69	(5,262.82)	(58,599.91)	1,182,924.96
Catawba.....	0.99	7,203,895.96	1,033,669.67	8,237,565.63	(34,771.45)	(58,941.26)	8,143,852.92
Chatham.....	1.02	2,825,879.97	405,512.82	3,231,392.79	(13,639.84)	73,446.33	3,291,199.28
Cherokee.....	0.98	1,262,029.51	181,080.46	1,443,109.97	(6,091.51)	(24,701.13)	1,412,317.33
Chowan.....	1.09	683,354.84	98,049.28	781,404.12	(3,298.37)	72,247.38	850,353.13
Clay.....	0.96	486,115.73	69,752.44	555,868.17	(2,346.35)	(20,589.00)	532,932.82
Cleveland.....	1.01	4,554,228.21	653,469.68	5,207,697.89	(21,982.15)	66,489.56	5,252,205.30
Columbus.....	0.81	2,546,978.33	365,452.23	2,912,430.56	(12,293.64)	(543,051.42)	2,357,085.50
Craven.....	1.04	4,543,508.76	651,948.83	5,195,457.59	(21,930.41)	221,595.05	5,395,122.23
Cumberland..	0.98	14,734,075.87	2,114,161.78	16,848,237.65	(71,117.79)	(288,383.67)	16,488,736.19
Currituck.....	0.94	1,106,157.59	158,713.93	1,264,871.52	(5,339.17)	(72,049.71)	1,187,482.64
Dare.....	1.49	1,581,531.24	226,910.02	1,808,441.26	(7,633.67)	887,787.28	2,688,594.87
Davidson.....	0.98	7,382,589.87	1,059,337.41	8,441,927.28	(35,633.94)	(144,496.57)	8,261,796.77
Davie.....	0.93	1,904,369.84	273,257.01	2,177,626.85	(9,191.92)	(145,734.23)	2,022,700.70
Duplin.....	1.02	2,485,231.15	356,592.70	2,841,823.85	(11,995.61)	64,591.53	2,894,419.77
Durham.....	1.14	12,094,838.64	1,735,554.49	13,830,393.13	(58,378.80)	1,967,587.72	15,739,602.05
Edgecombe...	1.02	2,410,641.83	345,880.98	2,756,522.81	(11,635.59)	62,652.67	2,807,539.89
Forsyth.....	0.96	15,973,408.64	2,292,035.59	18,265,444.23	(77,099.74)	(676,538.95)	17,511,805.54
Franklin.....	0.97	2,689,268.36	385,904.07	3,075,172.43	(12,980.45)	(83,269.19)	2,978,922.79
Gaston.....	1.03	9,521,607.31	1,366,292.89	10,887,900.20	(45,958.46)	355,929.26	11,197,871.00
Gates.....	0.95	550,755.81	79,023.55	629,779.36	(2,658.37)	(29,600.11)	597,520.88
Graham.....	0.98	376,569.44	54,028.79	430,598.23	(1,817.60)	(7,370.43)	421,410.20
Granville.....	1.03	2,615,194.64	375,248.75	2,990,443.39	(12,622.92)	97,758.46	3,075,578.93
Greene.....	0.95	986,390.49	141,531.23	1,127,921.72	(4,761.10)	(53,013.09)	1,070,147.53
Guilford.....	0.94	21,762,924.72	3,122,799.37	24,885,724.09	(105,044.33)	(1,417,541.29)	23,363,138.47
Halifax.....	1.01	2,570,211.74	368,772.49	2,938,984.23	(12,405.77)	37,523.53	2,964,101.99
Harnett.....	0.99	5,088,790.31	730,241.13	5,819,031.44	(24,562.32)	(41,635.90)	5,752,833.22
Haywood.....	1.02	2,657,289.86	381,273.07	3,038,562.93	(12,826.10)	69,063.16	3,094,799.99
Henderson....	1.04	4,824,971.21	692,343.92	5,517,315.13	(23,288.96)	235,322.90	5,729,349.07



TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection	Per capita adjustment	Distributable proceeds
		[Excludes food]	[Food]	Total tax allocation			
[\$]	[\$]	[\$]	[\$]	[\$ 105-486(b)]	[\$]		
Hertford.....	1.01	1,105,763.73	158,657.18	1,264,420.91	(5,337.27)	16,143.48	1,275,227.12
Hoke.....	0.97	2,061,305.51	295,804.34	2,357,109.85	(9,949.39)	(63,825.55)	2,283,334.91
Hyde.....	0.98	256,398.88	36,790.50	293,189.38	(1,237.56)	(5,018.44)	286,933.38
Iredell.....	0.99	7,157,107.54	1,027,023.32	8,184,130.86	(34,545.57)	(58,558.57)	8,091,026.72
Jackson.....	1.05	1,720,658.97	246,887.31	1,967,546.28	(8,305.20)	103,518.52	2,062,759.60
Johnston.....	1.00	7,550,403.31	1,083,507.14	8,633,910.45	(36,443.94)	24,229.19	8,621,695.70
Jones.....	0.90	479,045.76	68,733.28	547,779.04	(2,312.22)	(53,029.18)	492,437.64
Lee.....	0.96	2,671,066.47	383,281.91	3,054,348.38	(12,892.59)	(113,130.90)	2,928,324.89
Lenoir.....	0.88	2,677,372.26	384,148.43	3,061,520.69	(12,923.03)	(357,372.13)	2,691,225.53
Lincoln.....	0.97	3,461,218.87	496,673.42	3,957,892.29	(16,706.46)	(107,171.38)	3,834,014.45
Macon.....	0.98	1,590,234.02	228,186.91	1,818,420.93	(7,675.68)	(31,125.07)	1,779,620.18
Madison.....	0.96	967,072.52	138,766.23	1,105,838.75	(4,667.81)	(40,959.53)	1,060,211.41
Martin.....	1.03	1,111,000.13	159,406.37	1,270,406.50	(5,362.52)	41,529.90	1,306,573.88
McDowell.....	1.09	2,071,639.63	297,256.30	2,368,895.93	(9,999.30)	219,024.62	2,577,921.25
Mecklenburg..	0.89	40,754,050.11	5,847,859.29	46,601,909.40	(196,709.83)	(4,975,634.41)	41,429,565.16
Mitchell.....	0.95	745,805.00	107,011.45	852,816.45	(3,599.81)	(40,082.99)	809,133.65
Montgomery..	0.97	1,286,504.46	184,590.91	1,471,095.37	(6,209.63)	(39,834.25)	1,425,051.49
Moore.....	1.11	3,962,891.12	568,641.13	4,531,532.25	(19,127.90)	509,259.56	5,021,663.91
Nash.....	0.93	4,369,016.95	626,903.83	4,995,920.78	(21,088.19)	(334,344.05)	4,640,488.54
New Hanover..	1.07	8,936,114.32	1,282,233.97	10,218,348.29	(43,132.46)	741,196.14	10,916,411.97
Northampton.	1.00	985,365.29	141,379.17	1,126,744.46	(4,756.13)	3,161.82	1,125,150.15
Onslow.....	1.04	8,162,052.76	1,171,305.71	9,333,358.47	(39,396.18)	398,084.70	9,692,046.99
Orange.....	1.15	6,008,701.15	862,194.63	6,870,895.78	(29,002.55)	1,045,934.57	7,887,827.80
Pamlico.....	0.99	600,185.26	86,113.54	686,298.80	(2,896.94)	(4,910.67)	678,491.19
Pasquotank....	1.00	1,921,430.96	275,702.71	2,197,133.67	(9,274.27)	6,165.57	2,194,024.97
Pender.....	0.99	2,406,998.91	345,402.42	2,752,401.33	(11,618.00)	(19,693.76)	2,721,089.57
Perquimans....	1.06	602,188.20	86,409.96	688,598.16	(2,906.61)	43,088.63	728,780.18
Person.....	1.00	1,746,136.66	250,533.49	1,996,670.15	(8,428.17)	5,602.95	1,993,844.93
Pitt.....	1.07	7,224,362.87	1,036,669.69	8,261,032.56	(34,870.22)	599,221.17	8,825,383.51
Polk.....	1.00	884,032.24	126,840.38	1,010,872.62	(4,267.03)	2,836.68	1,009,442.27
Randolph.....	0.99	6,554,087.57	940,435.13	7,494,522.70	(31,634.98)	(53,624.66)	7,409,263.06
Richmond.....	1.09	2,179,146.18	312,671.37	2,491,817.55	(10,518.20)	230,389.63	2,711,688.98
Robeson.....	1.04	6,060,681.83	869,620.28	6,930,302.11	(29,253.45)	295,588.89	7,196,637.55
Rockingham..	1.01	4,266,804.14	612,206.84	4,879,010.98	(20,594.84)	62,292.91	4,920,709.05
Rowan.....	0.92	6,437,265.76	923,687.81	7,360,953.57	(31,071.10)	(565,945.30)	6,763,937.17
Rutherford.....	0.98	2,954,951.48	423,998.81	3,378,950.29	(14,262.84)	(57,836.00)	3,306,851.45
Sampson.....	0.96	3,039,571.12	436,147.65	3,475,718.77	(14,671.26)	(128,738.15)	3,332,309.36
Scotland.....	0.98	1,723,840.78	247,345.69	1,971,186.47	(8,320.59)	(33,739.94)	1,929,125.94
Stanly.....	0.99	2,776,505.24	398,392.90	3,174,898.14	(13,401.53)	(22,717.01)	3,138,779.60
Stokes.....	1.01	2,168,753.15	311,186.65	2,479,939.80	(10,468.07)	31,662.79	2,501,134.52
Surry.....	1.05	3,414,227.89	489,884.27	3,904,112.16	(16,479.65)	205,407.11	4,093,039.62
Swain.....	1.02	650,267.22	93,303.86	743,571.08	(3,138.67)	16,900.52	757,332.93
Transylvania..	1.10	1,441,217.73	206,794.56	1,648,012.29	(6,956.39)	168,789.19	1,809,845.09
Tyrrell.....	0.99	199,237.02	28,586.44	227,823.46	(961.65)	(1,630.16)	225,231.65
Union.....	1.01	8,856,122.40	1,270,954.88	10,127,077.28	(42,746.27)	129,299.49	10,213,630.50

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection	Per capita adjustment	Distributable proceeds
		[Excludes food]	[Food]	Total tax allocation			
		[\$]	[\$]	[\$]	[\$]	[\$ 105-486(b)]	[\$]
Vance.....	1.04	2,024,777.73	290,514.71	2,315,292.44	(9,773.10)	98,750.95	2,404,270.29
Wake.....	0.96	40,091,770.98	5,753,387.08	45,845,158.06	(193,512.95)	(1,698,069.47)	43,953,575.64
Warren.....	0.97	926,940.40	132,998.36	1,059,938.76	(4,474.11)	(28,700.98)	1,026,763.67
Washington....	1.04	613,144.57	87,973.29	701,117.86	(2,959.49)	29,903.75	728,062.12
Watauga.....	1.06	2,106,357.30	302,241.50	2,408,598.80	(10,166.90)	150,716.72	2,549,148.62
Wayne.....	0.96	5,382,099.22	772,243.64	6,154,342.86	(25,978.08)	(227,952.60)	5,900,412.18
Wilkes.....	1.02	3,131,305.58	449,286.51	3,580,592.09	(15,114.07)	81,382.94	3,646,860.96
Wilson.....	0.98	3,668,491.56	526,388.06	4,194,879.62	(17,706.89)	(71,801.90)	4,105,370.83
Yadkin.....	1.00	1,774,606.92	254,632.02	2,029,238.94	(8,565.59)	5,694.45	2,026,367.80
Yancey .....	1.01	865,050.11	124,119.60	989,169.71	(4,175.40)	12,629.22	997,623.53
Totals.....	-	428,722,643.10	61,518,411.54	490,241,054.64	(2,069,339.04)	-	488,171,715.60

Distributable proceeds of Article 40 taxes are allocated to counties based on a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 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 40 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 40. Food tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 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.]

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 due to the lag in the collection/distribution cycle.





TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42 [July-October 2009] - Per Capita Basis							Article 42 [November 2009-June 2010] - Point-of-Sale Basis						Fiscal Year distributable proceeds Article 42 [\$]	
		Tax allocation [per capita]			Cost allocation * [\$ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)] [\$]	Distributable proceeds [\$]	Tax allocation:			Cost allocation * [\$ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)] [\$]		Distributable proceeds [\$]
		Per capita		Total tax allocation [\$]					Point-of-sale Non-food [\$]	[Per capita] Food [\$]	Total tax allocation [\$]					
		Non-food [\$]	Food [\$]													
Vance.....	1.04	680,080.89	93,566.81	773,647.70	(8,305.62)	(3,252.71)	32,699.99	794,789.36	1,318,155.26	196,947.90	1,515,103.16	(18,544.63)	(6,294.79)	8,433.44	1,498,697.18	2,293,486.54
Wake.....	0.96	13,371,076.64	1,839,802.73	15,210,879.37	(236,544.51)	(63,640.92)	(553,059.42)	14,357,634.52	33,829,271.69	3,913,584.35	37,742,856.04	(474,460.19)	(156,784.94)	(145,503.49)	36,966,107.42	51,323,741.94
Warren.....	0.97	311,236.61	42,820.73	354,057.34	(1,607.47)	(1,497.91)	(9,507.85)	341,444.11	180,093.07	90,177.63	270,270.70	(2,553.90)	(1,126.18)	(2,450.97)	264,139.65	605,583.76
Washington..	1.04	205,993.44	28,340.86	234,334.30	(1,648.90)	(988.92)	9,941.75	241,638.23	212,496.16	59,632.43	272,128.59	(2,996.71)	(1,132.08)	2,553.47	270,553.27	512,191.50
Watauga.....	1.06	705,472.17	97,064.11	802,536.28	(17,346.29)	(3,337.06)	49,185.17	831,038.10	1,927,500.07	205,177.39	2,132,677.46	(26,925.01)	(8,861.87)	12,889.42	2,109,780.00	2,940,818.10
Wayne.....	0.96	1,805,786.33	248,447.29	2,054,233.62	(19,914.25)	(8,645.85)	(75,135.26)	1,950,538.26	3,125,343.03	523,796.35	3,649,139.38	(43,932.32)	(15,164.81)	(19,474.28)	3,570,567.97	5,521,106.23
Wilkes.....	1.02	1,051,055.63	144,607.55	1,195,663.18	(10,024.28)	(5,038.96)	27,045.75	1,207,645.69	1,444,993.72	304,678.96	1,749,672.68	(20,306.61)	(7,275.18)	6,953.05	1,729,043.94	2,936,689.63
Wilson.....	0.98	1,229,064.44	169,103.05	1,398,167.49	(18,140.85)	(5,865.12)	(23,486.54)	1,350,674.98	2,425,435.43	357,285.01	2,782,720.44	(34,148.25)	(11,563.19)	(6,137.87)	2,730,871.13	4,081,546.11
Yadkin.....	1.00	594,966.74	81,858.76	676,825.50	(4,432.03)	(2,857.67)	1,947.31	671,483.11	540,310.02	172,773.26	713,083.28	(7,607.45)	(2,967.98)	487.38	702,995.23	1,374,478.34
Yancey.....	1.01	290,332.40	39,944.91	330,277.31	(2,422.99)	(1,393.38)	4,214.11	330,675.05	300,507.23	84,174.69	384,681.92	(4,232.23)	(1,600.81)	1,079.16	379,928.04	710,603.09
Totals.....	-	143,502,934.05	19,744,370.15	163,247,304.20	(2,001,643.68)	(685,294.14)	-	160,560,366.38	284,856,841.50	41,774,041.39	326,630,882.89	(4,003,287.36)	(1,357,173.66)	-	321,270,421.87	481,830,788.25

The 2007 General Assembly enacted legislation directing the State to assume the counties' nonfederal, nonadministrative Medicaid financial responsibilities in exchange for a portion of the local sales and use taxes. Provisions of the Medicaid swap legislation required counties to cede the Article 44 Third One-Half (1/2)c Local Government Sales & Use Tax byway of a two-phase incremental rate exchange process between the local and State governments: 1) effective October 1, 2008, the local Article 44 rate decreased from (0.5%) to (0.25%) and the State general rate increased from 4.25% to 4.5%; 2) effective October 1, 2009, the remaining local Article 44 (0.25%) rate was repealed and the State general rate increased from 5.5% to 5.75%.  
The legislation also converted the distribution method of Article 42 Second One-Half (1/2)c Local Government Sales & Use Tax from a per capita to a point-of-sale basis effective October 1, 2009.

Because the distribution basis changed during the course of fiscal year 2009-10, the above format of Article 42 tax allocations has been modified to report tax allocations distributable on a per capita basis (July-October 2009) and those distributable on a point-of-sale basis (November 2009-June 2010).

Distributable proceeds of Article 42 taxes collected by DOR during July-October 2009 are based on a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 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.]

Distributable proceeds of Article 42 taxes collected by DOR during November 2009-June 2010 are attributable to the county in which the taxes were collected (point-of-sale basis).

Article 42 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution made under Article 42. Food tax allocation amounts distributed in Article 42 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 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 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. (§ 105-501).

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 due to the lag in the collection/distribution cycle.

TABLE 59. ARTICLE 44 THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX  
 ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY  
 FOR FISCAL YEAR 2009-2010

County	Article 44 - Point-of-Sale Basis						Fiscal Year distributable proceeds Article 44 [\$]
	[July-October 2009]			[November 2009-June 2010]			
	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	
Alamance.....	958,074.94	(4,071.82)	954,003.12	(427,128.47)	1,794.33	(425,334.14)	528,668.98
Alexander.....	104,489.35	(444.08)	104,045.27	(19,141.70)	80.36	(19,061.34)	84,983.93
Alleghany.....	56,426.97	(239.82)	56,187.15	(6,056.86)	25.73	(6,031.13)	50,156.02
Anson.....	96,926.16	(411.93)	96,514.23	(24,975.44)	104.80	(24,870.64)	71,643.59
Ashe.....	167,175.10	(710.50)	166,464.60	(40,196.45)	168.61	(40,027.84)	126,436.76
Avery.....	174,507.83	(741.65)	173,766.18	(15,476.92)	64.76	(15,412.16)	158,354.02
Beaufort.....	325,857.15	(1,384.89)	324,472.26	(31,561.39)	132.26	(31,429.13)	293,043.13
Bertie.....	48,098.08	(204.42)	47,893.66	(43,784.48)	183.90	(43,600.58)	4,293.08
Bladen.....	141,208.01	(600.14)	140,607.87	5,371.43	(22.52)	5,348.91	145,956.78
Brunswick.....	1,088,190.12	(4,624.80)	1,083,565.32	(39,646.22)	165.88	(39,480.34)	1,044,084.98
Buncombe.....	2,517,490.74	(10,699.34)	2,506,791.40	(155,682.09)	652.01	(155,030.08)	2,351,761.32
Burke.....	363,941.45	(1,546.75)	362,394.70	(54,273.11)	227.70	(54,045.41)	308,349.29
Cabarrus.....	1,676,021.92	(7,123.09)	1,668,898.83	(251,876.99)	1,058.24	(250,818.75)	1,418,080.08
Caldwell.....	408,570.62	(1,736.42)	406,834.20	(115,809.31)	486.19	(115,323.12)	291,511.08
Camden.....	37,435.05	(159.10)	37,275.95	929.69	(3.94)	925.75	38,201.70
Carteret.....	886,746.44	(3,768.67)	882,977.77	(47,212.54)	197.53	(47,015.01)	835,962.76
Caswell.....	28,068.23	(119.29)	27,948.94	(3,010.44)	12.61	(2,997.83)	24,951.11
Catawba.....	1,266,489.42	(5,382.58)	1,261,106.84	(135,250.23)	566.89	(134,683.34)	1,126,423.50
Chatham.....	298,662.53	(1,269.31)	297,393.22	(51,284.93)	215.08	(51,069.85)	246,323.37
Cherokee.....	183,950.07	(781.78)	183,168.29	(31,246.84)	131.12	(31,115.72)	152,052.57
Chowan.....	86,383.68	(367.14)	86,016.54	1,734.69	(7.38)	1,727.31	87,743.85
Clay.....	57,003.70	(242.26)	56,761.44	(7,530.35)	31.65	(7,498.70)	49,262.74
Cleveland.....	504,199.51	(2,142.85)	502,056.66	(114,732.02)	483.13	(114,248.89)	387,807.77
Columbus.....	280,990.64	(1,194.21)	279,796.43	(51,068.66)	214.86	(50,853.80)	228,942.63
Craven.....	718,426.31	(3,053.31)	715,373.00	(175,866.15)	738.15	(175,128.00)	540,245.00
Cumberland.....	2,265,811.83	(9,629.71)	2,256,182.12	(204,551.73)	857.10	(203,694.63)	2,052,487.49
Currituck.....	554,959.05	(2,358.58)	552,600.47	(17,511.06)	73.46	(17,437.60)	535,162.87
Dare.....	1,663,568.55	(7,070.16)	1,656,498.39	(1,272.81)	5.57	(1,267.24)	1,655,231.15
Davidson.....	691,684.15	(2,939.67)	688,744.48	(93,449.37)	392.00	(93,057.37)	595,687.11
Davie.....	207,122.06	(880.27)	206,241.79	(16,025.52)	67.13	(15,958.39)	190,283.40
Duplin.....	240,817.04	(1,023.48)	239,793.56	(25,990.71)	109.00	(25,881.71)	213,911.85
Durham.....	1,929,710.03	(8,201.27)	1,921,508.76	(782,320.40)	3,284.97	(779,035.43)	1,142,473.33
Edgecombe.....	242,331.85	(1,029.91)	241,301.94	(90,376.19)	379.43	(89,996.76)	151,305.18
Forsyth.....	2,869,164.82	(12,193.94)	2,856,970.88	(409,962.55)	1,719.69	(408,242.86)	2,448,728.02
Franklin.....	219,003.92	(930.77)	218,073.15	(36,199.38)	151.91	(36,047.47)	182,025.68
Gaston.....	1,269,054.08	(5,393.48)	1,263,660.60	(190,360.39)	801.03	(189,559.36)	1,074,101.24
Gates.....	19,178.92	(81.51)	19,097.41	(616.28)	2.56	(613.72)	18,483.69
Graham.....	44,550.39	(189.34)	44,361.05	(1,029.38)	4.31	(1,025.07)	43,335.98
Granville.....	209,688.50	(891.17)	208,797.33	(10,336.29)	43.31	(10,292.98)	198,504.35
Greene.....	38,947.25	(165.53)	38,781.72	(14,329.55)	60.30	(14,269.25)	24,512.47
Guilford.....	3,978,210.96	(16,907.40)	3,961,303.56	(472,079.81)	1,979.99	(470,099.82)	3,491,203.74
Halifax.....	327,795.34	(1,393.13)	326,402.21	(20,458.84)	85.37	(20,373.47)	306,028.74
Harnett.....	429,437.31	(1,825.11)	427,612.20	(69,223.11)	294.42	(68,928.69)	358,683.51
Haywood.....	471,776.48	(2,005.04)	469,771.44	(4,884.98)	20.08	(4,864.90)	464,906.54
Henderson.....	654,108.80	(2,779.96)	651,328.84	(107,348.43)	450.92	(106,897.51)	544,431.33

TABLE 59. - Continued

Article 44 - Point-of-Sale Basis							
County	[July-October 2009]			[November 2009-June 2010]			Fiscal Year distributable proceeds Article 44 [\$]
	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	
Hertford.....	138,751.83	(589.70)	138,162.13	(28,072.45)	117.92	(27,954.53)	110,207.60
Hoke.....	92,544.49	(393.32)	92,151.17	(44,152.93)	185.72	(43,967.21)	48,183.96
Hyde.....	75,368.54	(320.32)	75,048.22	(5,226.09)	22.03	(5,204.06)	69,844.16
Iredell.....	1,295,144.52	(5,504.37)	1,289,640.15	(201,983.49)	847.43	(201,136.06)	1,088,504.09
Jackson.....	352,894.44	(1,499.80)	351,394.64	(39,125.63)	163.93	(38,961.70)	312,432.94
Johnston.....	829,335.22	(3,524.68)	825,810.54	(198,974.82)	834.92	(198,139.90)	627,670.64
Jones.....	29,291.22	(124.48)	29,166.74	(4,894.73)	20.54	(4,874.19)	24,292.55
Lee.....	429,473.16	(1,825.26)	427,647.90	(51,096.58)	214.13	(50,882.45)	376,765.45
Lenoir.....	370,901.69	(1,576.33)	369,325.36	(40,000.70)	167.72	(39,832.98)	329,492.38
Lincoln.....	370,961.14	(1,576.58)	369,384.56	(27,699.24)	117.18	(27,582.06)	341,802.50
Macon.....	373,185.38	(1,586.03)	371,599.35	(11,341.52)	47.71	(11,293.81)	360,305.54
Madison.....	66,445.81	(282.40)	66,163.41	2,185.91	(9.17)	2,176.74	68,340.15
Martin.....	146,937.47	(624.49)	146,312.98	(9,205.41)	38.61	(9,166.80)	137,146.18
McDowell.....	225,321.49	(957.62)	224,363.87	(24,024.03)	100.60	(23,923.43)	200,440.44
Mecklenburg.....	8,790,623.51	(37,360.16)	8,753,263.35	(913,260.66)	3,846.87	(909,413.79)	7,843,849.56
Mitchell.....	105,247.71	(447.30)	104,800.41	(16,256.99)	68.42	(16,188.57)	88,611.84
Montgomery.....	104,131.40	(442.55)	103,688.85	(27,910.44)	117.46	(27,792.98)	75,895.87
Moore.....	732,769.74	(3,114.27)	729,655.47	(143,425.48)	601.69	(142,823.79)	586,831.68
Nash.....	684,649.99	(2,909.76)	681,740.23	(82,414.22)	345.50	(82,068.72)	599,671.51
New Hanover....	2,222,513.12	(9,445.67)	2,213,067.45	(292,935.69)	1,227.96	(291,707.73)	1,921,359.72
Northampton.....	50,327.08	(213.89)	50,113.19	(10,687.64)	44.85	(10,642.79)	39,470.40
Onslow.....	1,290,187.22	(5,483.29)	1,284,703.93	(89,694.81)	375.49	(89,319.32)	1,195,384.61
Orange.....	900,407.36	(3,826.72)	896,580.64	(141,462.13)	585.11	(140,877.02)	755,703.62
Pamlico.....	52,004.44	(221.02)	51,783.42	(5,482.12)	22.99	(5,459.13)	46,324.29
Pasquotank.....	257,497.10	(1,094.36)	256,402.74	(64,575.96)	272.00	(64,303.96)	192,098.78
Pender.....	263,880.43	(1,121.50)	262,758.93	(49,511.91)	207.69	(49,304.22)	213,454.71
Perquimans.....	26,140.35	(111.10)	26,029.25	(18,094.42)	76.27	(18,018.15)	8,011.10
Person.....	202,390.44	(860.15)	201,530.29	(18,620.39)	77.86	(18,542.53)	182,987.76
Pitt.....	1,316,450.21	(5,594.91)	1,310,855.30	(133,859.00)	561.25	(133,297.75)	1,177,557.55
Polk.....	66,138.16	(281.09)	65,857.07	(2,308.95)	9.72	(2,299.23)	63,557.84
Randolph.....	666,330.40	(2,831.91)	663,498.49	(130,264.02)	546.62	(129,717.40)	533,781.09
Richmond.....	255,482.21	(1,085.80)	254,396.41	(41,119.99)	172.42	(40,947.57)	213,448.84
Robeson.....	637,120.45	(2,707.76)	634,412.69	(89,677.63)	376.12	(89,301.51)	545,111.18
Rockingham.....	457,793.04	(1,945.63)	455,847.41	(56,647.59)	237.24	(56,410.35)	399,437.06
Rowan.....	717,001.08	(3,047.26)	713,953.82	(119,020.35)	499.42	(118,520.93)	595,432.89
Rutherford.....	440,214.17	(1,870.90)	438,343.27	(68,817.00)	289.15	(68,527.85)	369,815.42
Sampson.....	202,586.72	(860.98)	201,725.74	(10,384.70)	43.80	(10,340.90)	191,384.84
Scotland.....	213,789.39	(908.59)	212,880.80	(70,545.11)	296.24	(70,248.87)	142,631.93
Stanly.....	340,671.24	(1,447.86)	339,223.38	(34,670.00)	145.26	(34,524.74)	304,698.64
Stokes.....	128,602.22	(546.57)	128,055.65	(13,348.94)	56.46	(13,292.48)	114,763.17
Surry.....	579,652.15	(2,463.52)	577,188.63	(55,624.15)	234.32	(55,389.83)	521,798.80
Swain.....	108,476.54	(461.03)	108,015.51	(10,136.46)	42.59	(10,093.87)	97,921.64
Transylvania.....	227,677.46	(967.63)	226,709.83	(28,371.28)	118.97	(28,252.31)	198,457.52
Tyrrell.....	16,065.76	(68.28)	15,997.48	(2,675.87)	11.24	(2,664.63)	13,332.85
Union.....	854,912.76	(3,633.38)	851,279.38	(184,500.13)	773.77	(183,726.36)	667,553.02

TABLE 59. - Continued

Article 44 - Point-of-Sale Basis							
County	[July-October 2009]			[November 2009-June 2010]			Fiscal Year distributable proceeds Article 44 [\$]
	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	
Vance.....	299,096.22	(1,271.16)	297,825.06	(26,072.14)	109.10	(25,963.04)	271,862.02
Wake.....	8,390,518.63	(35,659.71)	8,354,858.92	(1,542,018.31)	6,466.07	(1,535,552.24)	6,819,306.68
Warren.....	57,378.54	(243.85)	57,134.69	(24,619.20)	103.39	(24,515.81)	32,618.88
Washington.....	59,773.63	(254.03)	59,519.60	(10,369.23)	43.52	(10,325.71)	49,193.89
Watauga.....	623,674.60	(2,650.62)	621,023.98	(58,504.01)	245.24	(58,258.77)	562,765.21
Wayne.....	697,897.29	(2,966.07)	694,931.22	(83,301.32)	350.03	(82,951.29)	611,979.93
Wilkes.....	347,291.62	(1,475.99)	345,815.63	(34,697.13)	145.31	(34,551.82)	311,263.81
Wilson.....	640,975.01	(2,724.14)	638,250.87	(201,980.97)	847.82	(201,133.15)	437,117.72
Yadkin.....	157,278.19	(668.44)	156,609.75	(35,549.55)	149.26	(35,400.29)	121,209.46
Yancey.....	83,232.33	(353.74)	82,878.59	(14,323.10)	60.04	(14,263.06)	68,615.53
Totals.....	69,867,661.66	(296,937.55)	69,570,724.11	(10,044,453.26)	42,158.30	(10,002,294.96)	59,568,429.15

Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.

\*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 rate 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 1/4¢ while the general State rate increased 1/4¢. The legislation specified that net proceeds of the remaining 1/4¢ local option tax would be solely allocated on a point-of-sale (origin) basis. Amounts designated July-October 2009 reflect tax allocations based on collections received by the Department during the four-month period, July through October 2009 (prior to repeal of the remaining 1/4¢ local option tax). The second phase of the rate exchange was effective for transactions on or after October 1, 2009 when the remaining Article 44 1/4¢ local option sales and use tax rate was repealed and concurrently assumed by the State. Amounts designated November 2009-June 2010 are tax allocations based on collections received by the Department during the eight-month period November 2009-June 2010 reported for transaction periods after the rate repeal and are net of any refunds associated with Article 44 taxes.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 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] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
1998-99.....	8,690,365.00	-	8,690,365.00
1999-00.....	53,387,218.96	(287,959.44)	53,099,259.52
2000-01.....	55,195,321.40	(300,606.20)	54,894,715.20
2001-02.....	51,397,105.31	(336,394.35)	51,060,710.96
2002-03.....	50,526,692.04	(434,055.80)	50,092,636.24
2003-04.....	54,363,274.37	(486,300.14)	53,876,974.23
2004-05.....	59,496,619.96	(470,143.79)	59,026,476.17
2005-06.....	66,021,153.84	(427,447.03)	65,593,706.81
2006-07.....	70,804,894.07	(395,026.22)	70,409,867.85
2007-08.....	71,521,392.04	(414,872.69)	71,106,519.35
2008-09.....	61,743,347.23	(477,353.47)	61,265,993.76
2009-10.....	57,814,922.33	(437,872.38)	57,377,049.95

**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, § 105-505 through § 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 § 105-164.13B.

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

Fiscal year	Net collections [1¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
2005-06.....	2,853,417.21	(40,009.30)	2,813,407.91
2006-07.....	1,860,797.33	-	1,860,797.33
2007-08.....	219,195.71	-	219,195.71
2008-09.....	107,427.46	-	107,427.46
2009-10.....	4,669.56	(8.59)	4,660.97

**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, § 105-525 through § 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 § 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			Fiscal year 2009-10		
	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	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	362,045.47	(1,528.15)	360,517.32
Catawba.....	717,955.15	(2,893.36)	715,061.79	4,915,874.57	(20,456.87)	4,895,417.70	4,488,513.75	(18,946.42)	4,469,567.33
Cumberland	-	-	-	6,523,983.26	(27,577.54)	6,496,405.72	8,810,785.19	(37,196.23)	8,773,588.96
Haywood....	-	-	-	1,026,502.28	(4,333.36)	1,022,168.92	1,441,664.09	(6,089.92)	1,435,574.17
Martin.....	70,492.08	(284.09)	70,207.99	567,426.65	(2,359.89)	565,066.76	486,370.63	(2,053.58)	484,317.05
Pitt.....	648,073.42	(2,611.74)	645,461.68	4,673,118.34	(19,442.67)	4,653,675.67	4,306,791.15	(18,185.77)	4,288,605.38
Samson.....	134,105.27	(540.44)	133,564.83	971,695.06	(4,047.62)	967,647.44	922,907.87	(3,895.16)	919,012.71
Surry.....	262,835.52	(1,059.23)	261,776.29	1,947,228.53	(8,110.63)	1,939,117.90	1,867,201.34	(7,882.95)	1,859,318.39
Totals.....	1,887,596.95	(7,607.02)	1,879,989.93	21,009,575.46	(87,925.59)	20,921,649.87	22,686,279.49	(95,778.18)	22,590,501.31

**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, § 105-535 through § 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 § 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, solid waste, beverage, utility, telecommunications, and video programming taxes	Total county	General property tax	License, occupancy, and "meals" taxes*	Sales taxes	Utility, solid waste, beverage, telecommunications, and video programming taxes	Total municipal		
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1995-96...	2,392,106,387	76,866,247	22,899,557	875,853,330	20,355,458	3,388,080,979	883,712,276	58,924,838	356,085,553	150,284,675	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 a	5,049,318,122	1,415,585,819	96,543,955	485,077,618	204,408,373 a	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 b	20,819,367	5,816,545,840	1,541,567,914	108,773,951	631,533,355 b	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 b	22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290 b	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 b	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176 b	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 b	28,381,533 c,d	7,141,989,112	1,920,777,846	141,535,918	765,547,392 b	265,296,659 d	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 b	48,134,729 c,d	7,618,593,305	2,061,464,949	108,438,543	800,101,679 b	324,481,915 d	3,294,487,086	300,931,085	11,214,011,475
2008-09...	5,791,999,554	201,320,707	35,166,874	1,713,350,653 b	51,237,219 c,d	7,793,075,007	2,234,107,547	120,798,744	762,699,649 b	350,139,280 d	3,467,745,220	320,456,031	11,581,276,257
2009-10...	5,904,625,504	186,934,331	36,001,938	1,352,735,722 b	44,960,194 c,d	7,525,257,689	2,287,366,484	122,076,259	701,582,537 b	346,572,734 d	3,457,598,014	333,216,789	11,316,072,492

Detail may not add to totals due to rounding. Refer to *Tables 63, 65, and 75* for details of county levies and to *Tables 63, 66, and 76* for details of municipal levies.

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

The 2001 General Assembly enacted Article 44 (Third One-Half Cent (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, counties adopted resolutions to levy the additional 1/4% sales and use tax as follows: six (6) counties effective April 1, 2008; and two (2) counties effective October 1, 2008.

\*License taxes, local land transfer taxes, occupancy taxes and meals taxes are collections reported by local governments for the preceding fiscal year.

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

b Amount shown excludes the following county and municipal portions of hold harmless distributions made pursuant to § 105-521 and § 105-523:

§ 105-521 [Transitional hold harmless]:

2003-04 - county, \$20,730,041; municipal, \$18,102,442  
 2004-05 - county, \$14,855,944; municipal, \$14,157,460  
 2005-06 - county, \$ 9,188,605; municipal, \$11,211,914  
 2006-07 - county, \$ 4,021,523; municipal, \$10,070,276  
 2007-08 - county, \$ 4,406,864; municipal, \$ 8,047,673

§ 105-521 [Transitional hold harmless] -continued:

2008-09 - county, \$ 4,000,834; municipal, \$ 8,163,255  
 2009-10 - county, \$11,727,268; municipal, \$12,515,129

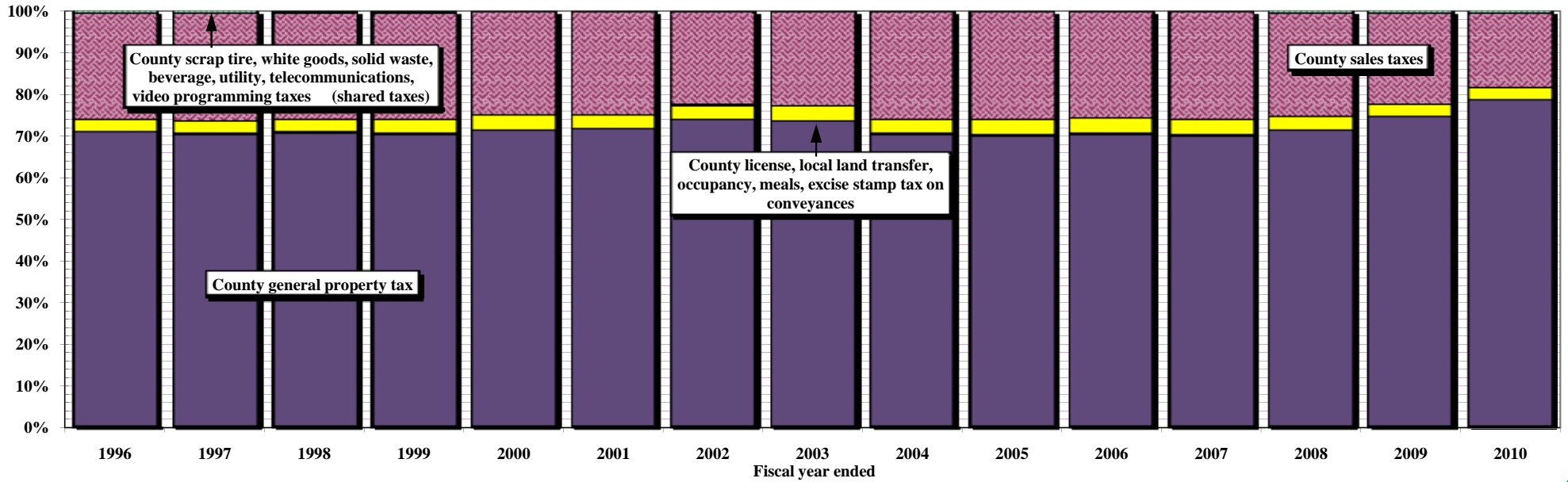
§ 105-523 [Medicaid hold harmless]:

2007-08 - county, \$17,132,008  
 2008-09 - county, \$ 4,601,001  
 2009-10 - county, \$ 6,630,563

c 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.

d 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. § 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.

**Figure 61.1 Components of County Tax Levies**



**Figure 61.2 Components of Municipal Tax Levies**

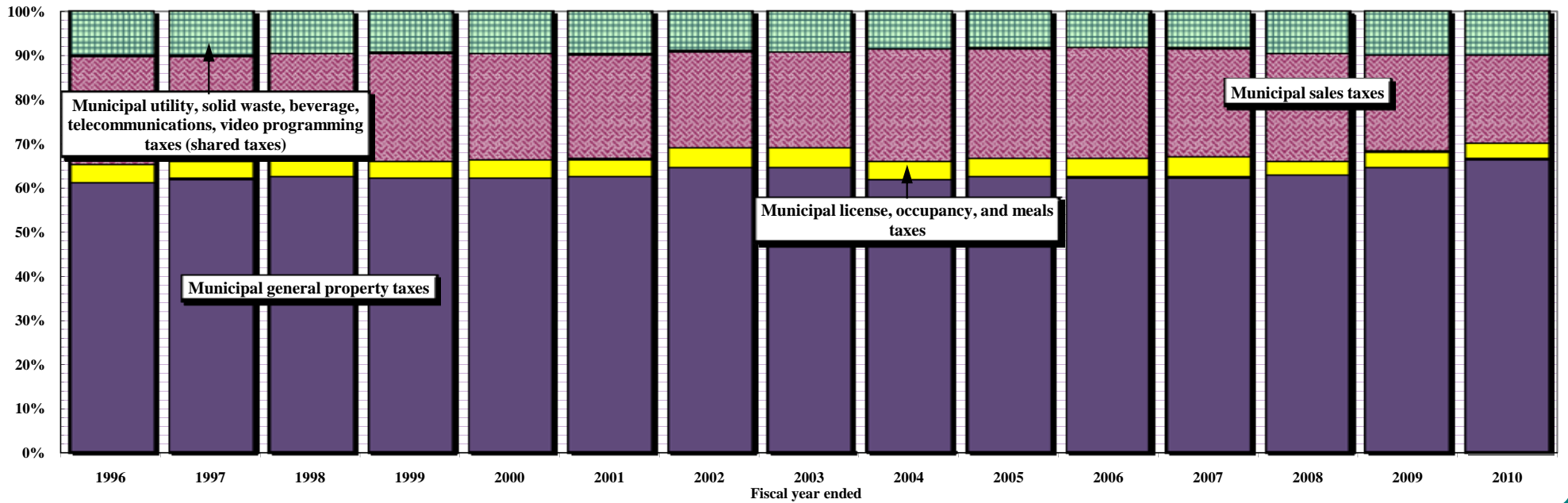


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

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 [\$]		
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
2008-09.....	7,741,837,788	51,237,219	8,601,835	7,801,676,842	3,117,605,940	495,206,852	8,163,255	3,620,976,047	320,456,031	11,743,108,920
2009-10.....	7,480,297,495	44,960,194	18,357,831	7,543,615,519	3,111,025,280	478,370,868	12,515,129	3,601,911,276	333,216,789	11,478,743,585

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, and beverage taxes; utility franchise\*, piped natural gas excise\*, telecommunications\*, taxes imposed on video programming services+ (effective 2006-07), and solid waste disposal tax (effective 2008-09).

Municipal revenues: utility franchise, piped natural gas excise, beverage, telecommunications, and the Powell Bill allocation of motor fuel taxes; taxes imposed on video programming services+ (effective 2006-07); solid waste disposal tax (effective 2008-09).

\*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. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

\*\***Repeal of local reimbursements and revenue replacement option (§ 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 (§ 105-523):**

Effective **October 1, 2007**, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44). For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties. Effective **October 1, 2008**, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective **October 1, 2009**, the remaining 0.25% Article 44 rate was assumed by the State. 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.

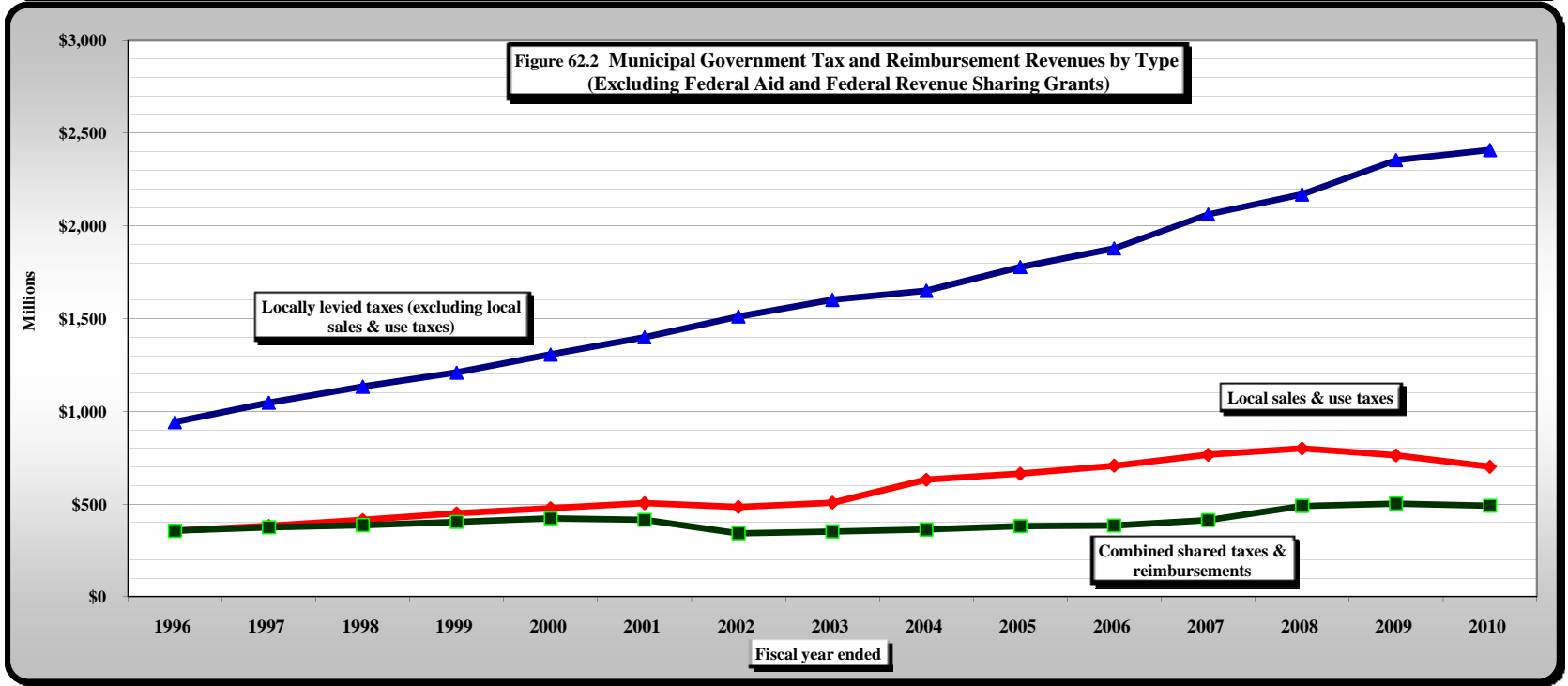
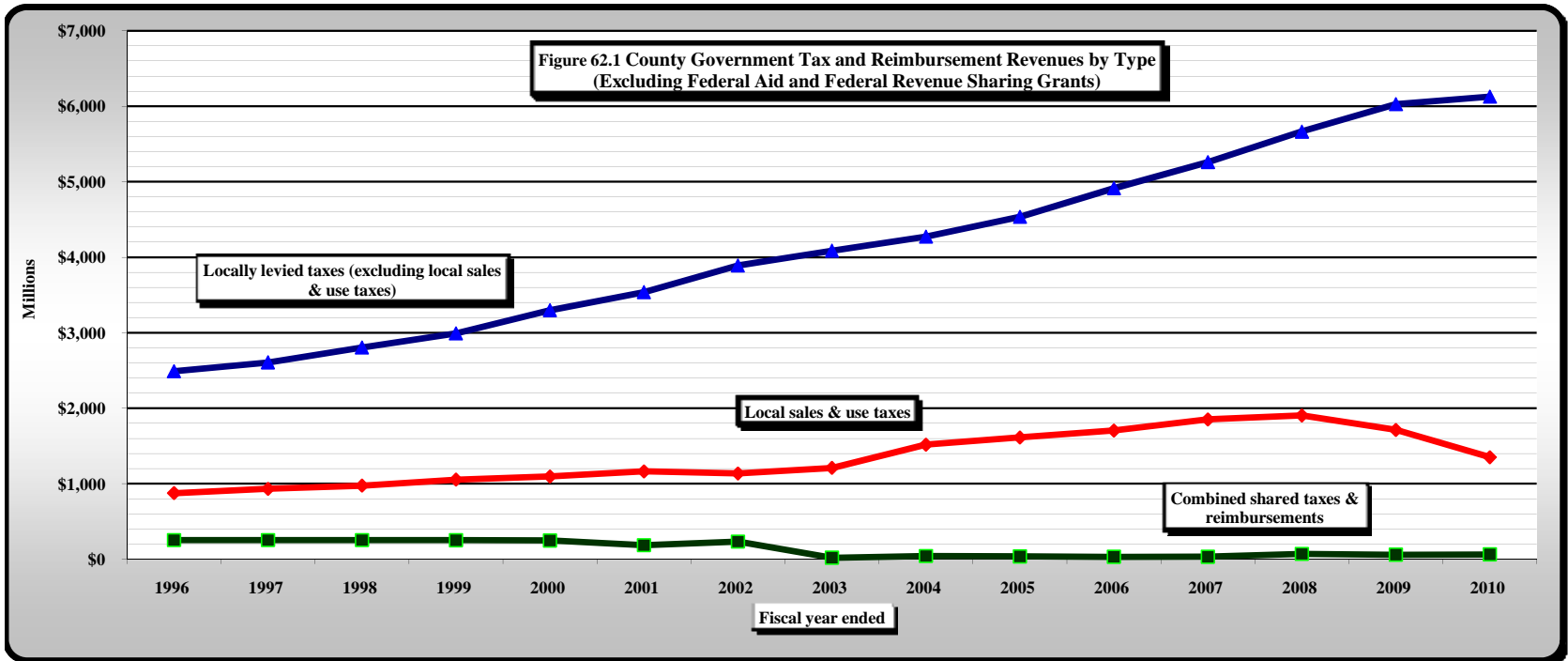


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares								Municipal shares							Combined county/municipal shares of state levies
	White goods disposal tax	Scrap tire disposal tax	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/piped natural gas excise taxes	Telecommunications tax	Telecommunications and video programming taxes	Total county shares	Solid waste disposal tax	Beer and wine excise taxes	Utility franchise/piped natural gas excise taxes	Telecommunications tax	Telecommunications and video programming taxes	State street-aid [Powell Bill] allocation	Total municipal shares	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2008-09....	2,495,654	9,767,090	1,458,453	11,623,425	286,829	141,220	25,464,547	51,237,219	1,458,453	21,756,175	193,632,766	77,533,417	55,758,468	145,067,572	495,206,852	546,444,071
2009-10....	2,200,533	10,014,453	3,456,976	3,693,538	302,486	132,266	25,159,942	44,960,194	3,456,976	7,166,791	204,110,095	75,054,809	56,784,064	131,798,134	478,370,868	523,331,062

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.

- a State street-aid allocations are made annually to incorporated eligible and qualifying municipalities to be expended for maintaining, repairing, constructing, reconstructing or widening local streets that are the responsibility of the municipalities, or for planning, construction, and maintenance of bikeways or sidewalks along public streets and highways. The annual allocation is a combination of appropriations sourced to the Highway and Highway Trust Funds; in addition to the 1 3/4¢ per gallon share of the motor fuels and alternative fuels tax revenue from the Highway Fund, municipalities receive an annual amount equal to 6.5% of certain revenues from the Highway Trust Fund.
- b 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.  
S.L. 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010 (reflected in annual local government distribution transacted May 28, 2010).
- c 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.
- d 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.
- e 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. § 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 a [\$]	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 a [\$]	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 [\$]	
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
2008-09.....	-	-	-	-	8,601,835	8,601,835	-	-	-	-	8,163,255	8,163,255	16,765,090
2009-10.....	-	-	-	-	18,357,831	18,357,831	-	-	-	-	12,515,129	12,515,129	30,872,960

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.

Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995; amounts shown for intangibles tax include special allocations to local governments to replace local revenue lost.

aPrior 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 (§ 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 (§ 105-523)**

Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44).

For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.

Effective October 1, 2008, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective October 1, 2009, the remaining 0.25% Article 44 rate was assumed by the State.

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.



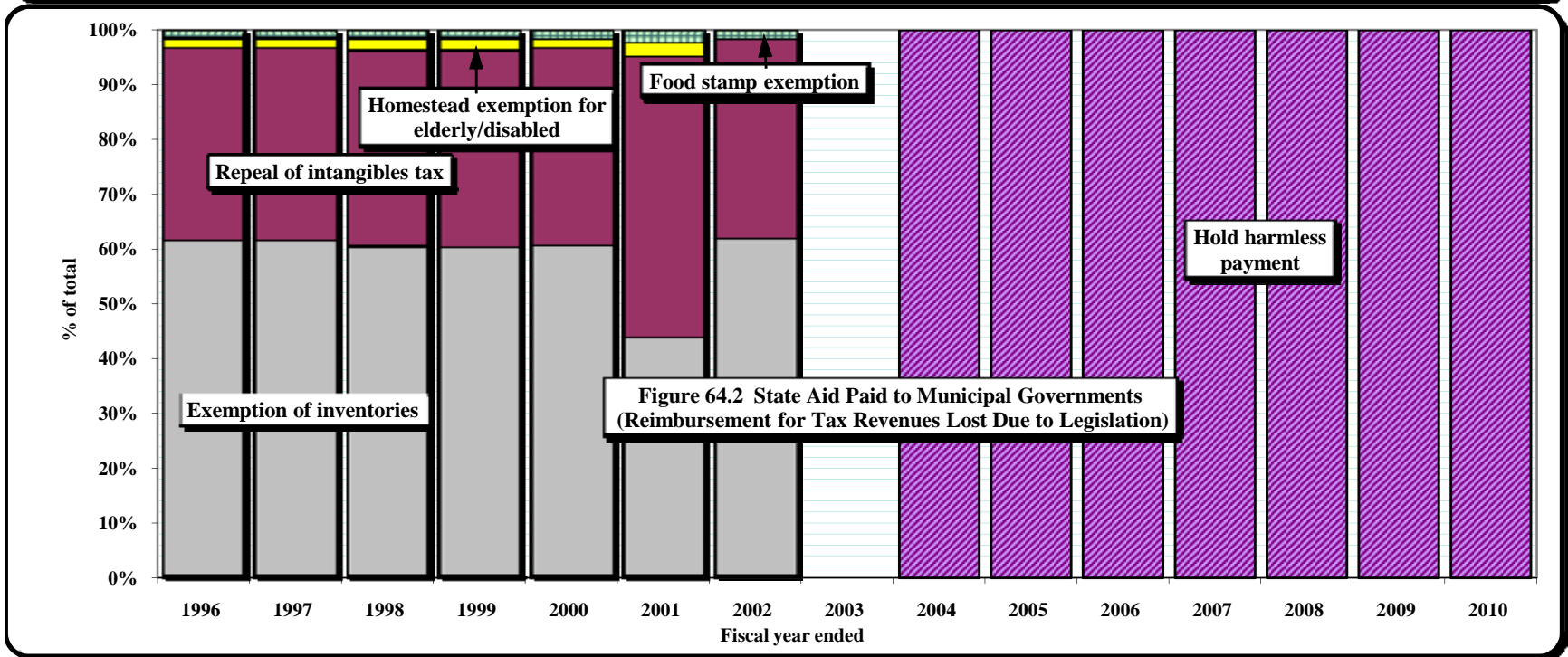
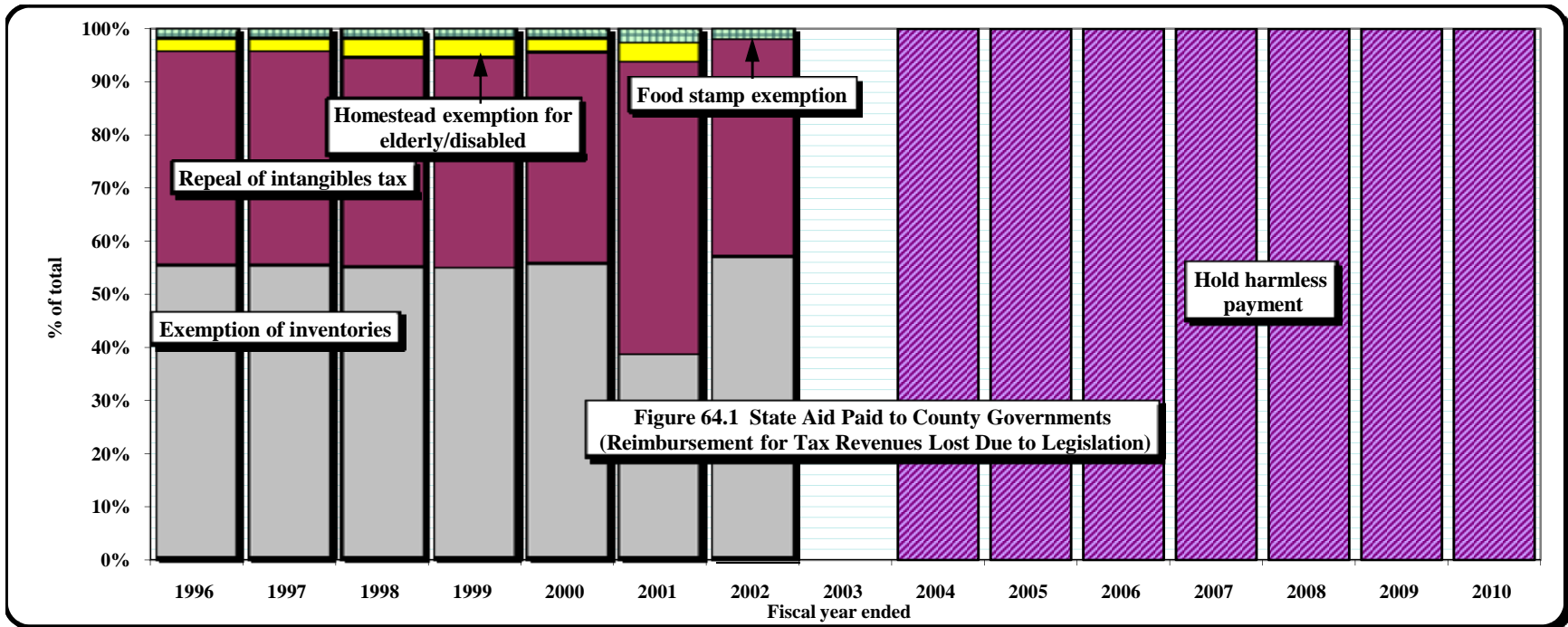


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2009-2010

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Excise stamp tax on conveyances [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	County share of local government sales taxes [\$]	Hold harmless distributions § 105-521, § 105-523 [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommunication taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]
Alamance	63,125,667	19,543	536,112	408,010	158,360	43,218	46,953	17,904,593	-	78,741	-	194,575	82,515,772
Alexander	15,360,701	10,490	-	53,843	40,198	-	29,644	5,016,435	166,151	-	-	145,591	20,823,053
Alleghany	7,813,615	3,700	42,677	51,815	12,116	3,306	7,908	1,580,864	84,104	13,237	-	49,518	9,662,860
Anson	12,847,546	3,990	21,481	30,101	27,641	-	12,411	2,392,015	240,556	-	-	27,662	15,603,403
Ashe	15,985,161	8,830	142,670	102,873	28,601	6,074	19,910	4,240,967	-	-	-	99,973	20,635,059
Avery	16,483,850	7,150	-	133,289	20,049	-	13,184	3,797,267	168,585	-	-	66,215	20,689,590
Beaufort	25,572,776	13,978	-	116,079	50,641	3,065	27,329	7,410,650	-	45,997	-	144,246	33,384,760
Bertie	8,554,703	6,036	-	24,211	21,852	4,642	12,197	1,681,218	-	20,521	-	4,311	10,329,692
Bladen	19,174,092	10,786	-	51,100	35,141	2,115	21,003	4,580,545	-	-	-	46,684	23,921,466
Brunswick	101,680,887	53,324	1,030,525	1,029,257	111,183	30,348	45,982	15,689,617	-	77,229	-	445,398	120,193,751
Buncombe	151,779,170	112,093	6,218,003	1,160,681	247,764	67,610	109,187	47,109,940 a	-	182,153	-	1,635,209	208,621,811
Burke	35,156,597	17,809	298,553	132,099	97,068	-	49,091	10,362,088	-	-	-	315,909	46,429,214
Cabarrus	134,691,225	706,384	2,408,442	577,846	184,102	50,253	38,911	28,542,248	-	-	-	559,845	167,759,257
Caldwell	36,226,109	23,080	74,027	156,681	87,046	23,753	33,984	8,349,487	121,020	-	-	407,784	45,502,969
Camden	6,876,093	264,886	25,499	29,716	10,548	2,879	8,171	1,399,747	513,267	13,806	302,486	181,793	9,628,892
Carteret	44,203,436	48,393	4,404,214	438,287	69,175	18,875	30,338	12,489,340	-	50,917	-	485,048	62,238,023
Caswell	9,316,096	4,825	-	39,704	25,553	6,972	17,898	2,451,204	-	30,054	-	17,544	11,909,850
Catawba	78,969,999	51,298	-	398,538	168,466	45,971	69,912	26,901,443	-	117,869	-	715,586	107,439,081
Chatham	50,866,700	17,145	72,924	361,932	65,894	17,985	41,265	8,431,357	149,654	69,706	-	178,754	60,273,316
Cherokee	15,738,638	11,450	103,259	121,067	29,541	-	19,982	4,903,945	-	-	-	57,953	20,985,835
Chowan	9,895,797	279,416	111,965	36,065	16,001	4,366	8,100	2,398,111	28,886	13,612	-	18,882	12,811,202
Clay	6,478,383	3,600	14,658	56,025	11,363	3,101	8,416	1,702,956	160,231	8,774	-	25,292	8,472,799
Cleveland	47,916,834	19,805	173,819	157,718	106,534	29,070	47,899	13,828,314	-	-	-	356,270	62,636,262
Columbus	27,011,558	20,354	81,920	54,478	59,604	16,264	33,937	6,513,162	251,228	-	-	58,100	34,100,605
Craven	42,805,695	56,157	1,224,656	291,628	106,186	28,978	33,129	13,780,243	-	55,899	-	319,063	58,701,634
Cumberland	159,556,047	5,496,404	4,255,011	836,973	344,535	94,018	71,041	46,142,238	-	110,064	-	607,323	217,513,653
Currituck	26,364,759	1,926,253	9,276,524	278,832	25,901	7,067	20,160	6,412,538	423,625	33,906	-	320,393	45,089,959
Dare	45,608,710	5,919,884	17,182,669	842,273	37,097	10,121	14,040	14,419,834 b	826,191	23,540	-	108,894	84,993,253
Davidson	69,934,422	42,228	-	355,258	172,491	47,073	83,870	17,509,532	-	-	-	975,252	89,120,125
Davie	26,490,754	14,090	38,470	114,595	44,515	12,148	28,641	5,484,170	1,373,720	-	-	108,197	33,709,300
Duplin	25,824,462	21,475	198,169	68,360	58,158	15,869	33,561	6,614,950	-	-	-	24,117	32,859,121
Durham	205,916,033	965,392	7,691,180	1,309,187	282,309	77,048	24,615	34,197,772	1,763,063	41,237	-	434,942	252,702,779
Edgecombe	26,891,294	32,749	-	47,148	56,465	15,406	16,199	4,694,147	388,748	27,256	-	51,125	32,220,537
Forsyth	229,737,004	399,045	3,372,748	1,160,830	373,266	-	42,016	50,737,435	1,937,629	70,379	-	552,691	288,383,043
Franklin	35,083,676	164,333	62,055	194,850	62,736	17,123	41,689	7,637,892	-	70,157	-	133,106	43,467,617

TABLE 65. -Continued

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Excise stamp tax on conveyances [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	County share of local government sales taxes [\$]	Hold harmless distributions § 105-521, § 105-523 [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]
Gaston	122,669,624	764,112	939,368	492,985	222,328	60,676	66,209	27,278,639	-	-	-	516,952	153,010,892
Gates	6,123,595	1,745	-	17,115	12,896	3,519	9,786	1,345,397	343,689	16,458	-	1,666	7,875,864
Graham	5,293,045	3,400	138,052	14,842	8,830	532	6,186	1,269,480	31,391	-	-	4,463	6,770,220
Granville	30,173,353	11,121	205,795	148,126	61,153	16,688	30,683	5,866,691	365,769	51,943	-	50,302	36,981,624
Greene	7,544,667	7,186	-	23,069	23,087	2,989	15,992	2,283,253	-	26,915	-	10,625	9,937,784
Guilford	330,034,301	167,012	4,077,263	1,591,444	508,431	138,752	64,596	64,750,622	1,716,433	107,984	-	786,250	403,943,087
Halifax	24,149,554	23,329	568,589	75,439	60,223	16,431	26,490	7,010,014	-	44,382	-	115,353	32,089,805
Harnett	50,063,877	33,230	362,767	383,918	118,651	7,212	71,439	13,919,364	-	-	-	198,171	65,158,628
Haywood	36,817,943	27,800	975,405	212,783	62,226	16,979	34,001	10,993,255	-	-	-	347,718	49,488,109
Henderson	60,667,514	34,980	958,945	405,534	112,719	-	61,255	17,250,672	-	-	-	521,805	80,013,424
Hertford	10,929,689	16,570	38,369	27,958	25,893	7,065	12,561	3,530,405	-	20,869	-	44,390	14,653,769
Hoke	17,103,041	10,256	-	179,165	48,022	-	33,767	4,592,325	-	57,209	-	20,990	22,044,775
Hyde	5,922,198	1,325	430,600	25,580	5,994	1,636	4,666	1,154,285	290,980	7,867	-	3,774	7,848,905
Iredell	91,574,106	70,387	-	723,977	166,995	21,728	79,342	23,860,578	-	132,861	-	533,705	117,163,679
Jackson	31,227,857	19,236	429,378	355,248	40,271	10,988	28,143	7,849,532	33,256	-	-	68,426	40,062,335
Johnston	91,174,990	55,284	542,577	573,986	175,908	48,016	97,213	24,357,467	-	164,582	-	388,312	117,578,336
Jones	5,096,531	700	-	20,213	11,224	-	7,477	1,116,351	20,493	12,565	-	6,710	6,292,264
Lee	35,962,569	15,462	151,748	117,487	62,369	17,021	24,142	7,733,131	-	19,829	-	174,911	44,278,669
Lenoir	29,778,513	20,875	181,336	76,757	62,730	17,115	26,578	8,358,469	-	44,682	-	129,863	38,696,918
Lincoln	49,161,005	23,550	43,546	268,046	80,766	-	53,340	11,109,361	-	90,171	-	239,066	61,068,851
Macon	24,308,531	13,800	407,720	221,327	37,144	7,885	24,806	7,167,234	-	41,878	-	100,544	32,330,868
Madison	9,616,277	8,486	160,562	67,634	22,597	1,369	14,667	2,376,474	-	24,606	-	19,563	12,312,235
Martin	12,382,224	6,021	216,541	24,619	26,028	5,531	12,503	4,096,615	62,389	21,023	-	43,209	16,896,703
McDowell	17,266,714	15,683	263,195	106,537	48,437	13,218	30,584	6,984,285	-	-	-	191,975	24,920,626
Mecklenburg	837,005,774	19,607,198	29,469,716	4,916,757	952,156	259,843	41,234	149,868,289 c	-	64,269	-	663,984	1,042,849,220
Mitchell	8,124,726	4,650	48,992	30,222	17,454	4,763	11,556	2,797,856	16,608	-	-	70,049	11,126,877
Montgomery	14,128,588	8,970	24,660	55,628	30,122	-	15,806	3,048,944	-	26,566	-	21,929	17,361,213
Moore	54,422,674	41,395	1,131,722	401,816	92,587	25,267	38,821	13,375,115	-	65,334	-	19,249	69,613,981
Nash	46,621,487	92,515	1,081,645	182,451	102,148	27,875	32,066	12,284,398	-	54,078	-	180,784	60,659,446
New Hanover	152,726,036	148,466	3,532,900	1,167,932	208,905	57,007	67,156	39,961,718	-	113,256	-	1,245,000	199,228,377
Northampton	14,506,218	4,335	-	36,319	23,091	6,300	12,725	1,833,642	-	21,384	-	8,031	16,452,044
Onslow	70,305,357	91,979	1,676,045	896,520	190,019	11,577	74,520	24,674,014	518,841	125,752	-	938,381	99,503,007
Orange	133,260,795	483,000	935,220	750,064	140,400	38,315	40,694	14,617,294	640,734	68,590	-	304,217	151,279,322
Pamlico	9,037,410	5,120	-	55,687	14,067	2,990	6,412	1,900,862	32,270	10,765	-	12,772	11,078,355
Pasquotank	19,390,385	809,454	477,517	92,845	44,927	12,260	18,002	6,353,871	-	30,321	-	190,458	27,420,040

TABLE 65. -Continued

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Excise stamp tax on conveyances [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	County share of local government sales taxes [\$]	Hold harmless distributions § 105-521, § 105-523 [\$]	County share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes 2 [\$]	Telecommunications and video programming taxes [\$]	Total [\$]
Pender	30,636,312	4,635	9,152	250,980	56,132	15,321	37,609	6,778,544	-	63,597	-	303,694	38,155,975
Perquimans	6,956,944	447,145	11,725	43,306	14,063	3,838	8,562	1,326,986	145,519	14,386	-	22,042	8,994,516
Person	27,537,610	23,001	161,597	76,178	40,921	11,165	24,351	5,949,252	-	40,912	-	71,444	33,936,430
Pitt	76,839,094	74,972	1,364,073	480,860	168,590	46,012	42,866	23,364,465	-	71,738	-	384,433	102,837,103
Polk	14,363,552	5,900	66,108	66,610	20,714	5,652	13,267	2,324,097	468,287	-	-	26,115	17,360,302
Randolph	56,718,454	100,133	366,575	251,522	153,243	-	74,845	15,918,687	-	-	-	434,435	74,017,894
Richmond	22,635,852	8,604	237,526	65,241	51,011	-	24,431	5,841,469	-	29,116	-	199,629	29,092,879
Robeson	43,225,617	41,181	-	107,197	141,800	8,572	76,813	16,814,896	-	-	-	208,852	60,624,927
Rockingham	43,592,539	46,787	235,283	140,093	99,930	27,266	44,725	10,640,063	585,000	74,788	-	271,103	55,757,577
Rowan	70,244,276	80,777	302,666	251,677	150,425	41,050	66,708	15,037,197	278,439	112,620	-	514,597	87,080,432
Rutherford	31,208,895	12,700	519,274	174,036	69,103	18,857	38,702	9,745,497	-	-	-	45,009	41,832,072
Sampson	29,411,059	17,600	50,205	78,833	71,043	-	44,422	8,777,523	-	401	-	61,271	38,512,355
Scotland	19,413,377	5,728	316,000	40,558	40,336	2,438	16,347	5,779,658	288,721	27,551	-	92,429	26,023,142
Stanly	28,395,867	44,072	197,666	113,560	64,936	17,720	26,143	7,053,320	-	-	-	142,082	36,055,367
Stokes	21,575,245	49,705	-	75,296	50,731	13,843	33,099	5,560,961	2,051,025	55,445	-	135,714	29,601,064
Surry	31,119,754	15,510	-	71,786	79,927	21,809	47,079	14,354,358	-	78,792	-	266,199	46,055,215
Swain	4,660,018	10,620	386,571	32,175	15,215	4,152	10,579	2,398,930	24,551	-	-	40,007	7,582,817
Transylvania	23,818,883	11,068	307,908	177,960	33,716	7,162	19,669	5,489,426	-	-	-	122,929	29,988,720
Tyrrell	3,282,084	725	4,093	6,273	4,668	1,274	2,899	569,600	307,079	4,872	-	709	4,184,275
Union	152,757,229	41,143	-	1,037,352	205,921	12,570	50,984	25,390,290	1,164,414	-	-	510,415	181,170,318
Vance	21,064,880	26,580	309,159	50,932	47,439	12,943	22,851	7,523,618	-	38,405	-	144,523	29,241,330
Wake	635,515,131	17,781,207	13,484,795	5,383,451	933,555	254,833	156,405	111,561,971	-	264,139	-	1,811,370	787,146,856
Warren	15,461,843	23,924	-	50,651	21,711	5,924	15,108	2,216,600	-	25,402	-	15,008	17,836,169
Washington	6,304,192	3,225	106,554	24,426	14,369	3,920	7,130	1,803,292	-	11,979	-	17,941	8,297,029
Watauga	27,347,733	8,798	778,309	317,817	49,228	13,434	24,097	8,891,195	375,285	-	-	343,560	38,149,455
Wayne	49,846,118	54,539	-	237,718	125,979	26,765	58,892	16,913,732	-	28,784	-	512,925	67,805,452
Wilkes	31,372,650	279,793	-	136,345	73,322	20,006	50,355	10,818,270	-	84,239	-	282,220	43,117,199
Wilson	46,365,758	39,604	419,298	182,105	85,761	23,403	19,245	11,621,501	-	32,419	-	73,113	58,862,208
Yadkin	20,622,329	14,800	32,497	47,970	41,511	8,817	26,466	5,265,465	-	12,759	-	100,287	26,172,901
Yancey	11,822,552	6,408	49,006	67,653	20,254	5,526	14,338	2,726,694	-	-	-	91,311	14,803,742
All counties	5,904,625,504	58,685,888	128,248,443	36,001,938	10,014,453	2,200,533	3,456,976	1,352,735,722 a	18,357,831	3,693,538	302,486	25,292,208	7,543,615,519

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, \$261,656; Chowan, \$277,266; Currituck, \$1,890,224; Dare, \$4,037,302;

Pasquotank, \$798,249; Perquimans, \$435,085; and Washington with no collections.

Meals taxes are applicable in four counties as follows: Cumberland, \$5,056,897; Dare, \$1,851,189; Mecklenburg, \$19,226,504; and Wake, \$17,581,737.

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 2009-10, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$11,913,025.63 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Does not include \$5,676.60 for Beach Nourishment in Dare County.

c Does not include \$29,792,891.57 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2009-2010

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Alamance</b>											
Alamance	194,955	-	-	58,829	257	-	526	28,157	279	13,740	296,743
Burlington*	24,426,344	575,471	-	8,056,085	35,079	-	72,638	3,317,775	426,186	1,354,573	38,264,152
Elon	2,007,606	9,011	-	1,160,521	5,062	-	10,383	273,199	75,940	183,760	3,725,482
Gibsonville*	2,331,673	7,535	-	722,727	3,952	7,773	8,237	232,751	60,268	158,043	3,532,960
Graham	4,417,169	24,122	-	2,354,294	10,271	-	21,201	743,451	120,435	384,069	8,075,012
Green Level	230,437	370	-	390,699	1,704	-	3,500	57,808	10,463	60,754	755,736
Haw River	647,354	22,833	-	325,753	1,421	109,331	2,911	123,912	14,286	53,925	1,301,725
Mebane*	6,484,406	14,675	-	1,538,135	6,727	10,335	14,050	717,250	60,774	265,755	9,112,107
Ossipee	18,978	-	-	75,265	-	-	672	16,197	2,015	-	113,127
Swepsonville	-	-	-	195,022	-	-	1,773	63,187	5,224	-	265,206
<b>Alexander</b>											
Taylorsville	632,290	5,451	-	327,177	1,348	-	2,756	168,526	38,903	54,162	1,230,612
<b>Alleghany</b>											
Sparta	410,015	3,162	-	330,984	1,245	-	2,559	251,745	9,972	58,731	1,068,413
<b>Anson</b>											
Ansonville	55,301	15	-	82,910	425	-	618	20,078	2,609	23,749	185,706
Lilesville	64,722	97	-	59,483	-	-	-	24,572	2,326	15,436	166,636
McFarlan	5,823	-	-	11,275	-	-	-	2,054	-	3,708	22,860
Morven	62,519	-	-	75,326	386	-	562	24,459	984	17,482	181,718
Peachland	40,659	-	-	72,718	373	-	-	22,833	1,038	18,282	155,902
Polkton	102,461	-	-	400,297	2,052	-	4,215	45,329	2,166	79,941	636,461
Wadesboro	1,600,552	10,806	-	750,819	3,847	25,165	7,906	306,155	41,069	168,833	2,915,152
<b>Ashe</b>											
Jefferson	528,417	-	-	286,167	997	-	2,036	129,706	10,571	48,176	1,006,070
Lansing	-	-	-	29,857	-	-	-	7,884	354	5,050	43,145
West Jefferson	1,033,012	8,624	17,870	236,636	826	20,254	1,710	157,900	836	41,215	1,518,882
<b>Avery</b>											
Banner Elk	919,051	2,248	119,381	254,272	715	-	1,492	81,684	7,405	38,221	1,424,468
Beech Mountain**	See Watauga County										-
Crossnore	25,449	-	-	70,600	-	-	-	9,622	960	9,148	115,778
Elk Park	59,245	30	-	110,838	312	-	454	17,020	4,816	12,742	205,456
Grandfather Village	-	-	-	20,180	-	-	117	27,068	348	-	47,714
Newland	269,929	1,148	-	171,935	483	-	403	101,610	5,284	24,831	575,622
Seven Devils**	See Watauga County										-
Sugar Mountain	1,133,093	-	203,258	60,789	171	6,418	352	78,089	12,240	24,697	1,519,107
<b>Beaufort</b>											
Aurora	110,029	4,493	-	112,127	392	-	806	35,501	3,900	24,487	291,735
Bath	84,393	400	-	58,901	206	-	425	10,978	501	8,904	164,709
Belhaven	475,111	6,599	-	385,444	1,349	-	2,774	94,652	11,048	62,218	1,039,194
Chocowinity	223,807	-	-	140,096	490	-	1,007	68,427	-	23,369	457,196
Pantego	20,093	-	-	33,920	119	-	244	23,629	13	6,206	84,224
Washington	3,957,242	384,777	255,280	2,007,730	7,031	-	14,571	1,097,265	110,544	284,260	8,118,700
Washington Park	114,194	-	-	87,028	304	-	626	7,882	3,328	14,295	227,658

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Bertie</b>											
Askeville	16,735	-	-	20,905	115	-	237	7,869	708	6,686	53,256
Aulander	226,757	3,679	-	104,971	579	-	1,188	51,167	5,926	26,888	421,156
Colerain	52,267	-	-	26,312	145	-	298	15,957	3,426	4,608	103,013
Kelford	20,672	-	-	31,275	173	-	355	8,307	-	8,873	69,655
Lewiston-Woodville	114,367	200	-	70,168	387	-	794	19,082	743	15,114	220,856
Powellsville	17,708	-	-	30,964	171	-	351	9,635	1,858	6,731	67,418
Roxobel	23,089	115	-	32,784	181	-	372	11,788	1,111	8,758	78,199
Windsor	176,932	2,900	-	395,640	2,185	-	4,514	119,911	42,100	89,669	833,851
<b>Bladen</b>											
Bladenboro	472,970	3,860	-	124,590	1,133	3,372	-	84,602	14,977	52,816	758,320
Clarkton	354,409	1,638	-	102,372	528	-	1,077	135,205	5,845	31,280	632,353
Dublin	75,089	828	-	22,415	171	2,242	-	21,221	3,037	9,651	134,654
East Arcadia	44,712	-	-	11,487	-	-	736	7,658	2,218	12,697	79,508
Elizabethtown	1,550,937	25,463	-	435,918	2,522	5,490	5,173	248,354	42,014	108,901	2,424,772
Tar Heel	15,937	370	-	4,371	-	-	-	6,422	886	5,279	33,265
White Lake	676,807	9,620	-	190,976	404	-	242	67,683	25,075	18,295	989,102
<b>Brunswick</b>											
Bald Head Island	5,375,641	1,127	657,416	50,744	178	30,249	368	62,033	25,787	37,794	6,241,337
Belville	202,581	6,795	-	280,320	-	-	2,042	92,768	6,033	29,927	620,467
Boiling Spring Lakes	811,644	7,941	-	832,679	2,919	-	6,040	237,841	57,627	255,522	2,212,213
Bolivia	8,154	-	-	34,318	-	-	248	17,556	738	6,386	67,400
Calabash	253,037	10,116	-	335,744	1,186	-	2,559	101,515	7,250	51,157	762,562
Carolina Shores	389,488	8,800	-	589,257	2,067	-	4,296	118,565	5,973	88,713	1,207,160
Caswell Beach	564,508	5,248	180,054	98,000	343	-	709	42,539	7,364	9,986	908,751
Holden Beach	1,530,551	7,335	1,265,624	186,223	652	-	1,345	121,035	69,590	39,399	3,221,754
Leland	2,228,690	85,115	-	2,373,897	8,378	-	18,004	394,599	51,242	328,980	5,488,905
Navassa	285,480	-	-	377,521	-	-	2,736	34,777	6,078	48,823	755,414
Northwest	90,048	1,773	-	168,881	-	-	1,224	10,578	106	24,701	297,311
Oak Island	5,997,572	-	930,171	1,655,051	5,799	-	11,961	421,078	188,658	309,980	9,520,269
Ocean Isle Beach	2,389,347	15,764	882,277	101,249	355	-	730	183,272	89,793	27,191	3,689,978
Sandy Creek	44,528	-	-	58,385	-	-	422	7,851	628	10,143	121,957
Shalotte	2,518,959	23,744	73,766	385,854	471	-	2,798	287,377	42,187	74,718	3,409,873
Southport	1,692,736	20,358	17,777	585,753	1,521	-	4,227	235,619	57,380	95,454	2,710,826
St James	829,929	-	-	553,284	2,002	-	4,069	152,234	86,580	-	1,628,099
Sunset Beach	2,279,836	450	854,546	667,399	2,340	-	4,844	257,469	45,527	121,643	4,234,053
Varnamtown	30,324	-	-	117,399	-	-	850	25,597	2,525	-	176,696
<b>Buncombe</b>											
Asheville	45,356,732	2,473,980	-	14,073,653	54,836	-	113,235	6,192,669	1,122,728	2,125,431	71,513,264
Biltmore Forest	2,252,732	-	-	709,924	1,072	-	2,196	97,053	23,205	63,711	3,149,893
Black Mountain	3,010,869	54,479	-	935,911	5,855	-	12,262	393,382	131,457	235,753	4,779,966
Montreat	873,875	-	-	277,974	498	-	1,013	41,746	14,778	37,137	1,247,021
Weaverville	2,301,191	4,788	-	782,839	2,239	-	4,608	249,005	45,098	90,657	3,480,424
Woodfin	1,602,728	17,568	-	504,478	3,937	-	8,546	189,792	61,577	166,792	2,555,417

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Burke</b>											
Connelly Springs	63,528	-	-	295,569	1,307	-	-	52,974	8,019	39,836	461,233
Drexel	329,022	-	-	301,738	1,333	625	-	72,442	42,346	55,917	803,424
Glen Alpine	232,299	680	-	207,792	920	-	-	44,378	5,637	38,508	530,215
Hickory**	See Catawba County										
Hildebran	253,661	-	-	277,072	1,224	-	-	110,905	9,128	42,420	694,410
Long View**	See Catawba County										
Morganton	7,851,037	58,486	-	2,687,883	11,876	78,046	24,418	1,275,228	155,588	468,019	12,610,580
Rhodhiss*	208,487	322	-	136,635	625	-	-	25,964	5,169	30,611	407,813
Rutherford College	116,684	-	-	204,636	904	-	-	98,261	11,851	43,867	476,204
Valdese	1,633,408	-	-	719,212	3,178	112,345	537	342,096	65,448	144,157	3,020,381
<b>Cabarrus</b>											
Concord	45,279,154	1,979,239	-	11,138,089	53,871	-	113,634	3,208,604	601,258	2,047,946	64,421,795
Harrisburg	2,112,655	3,330	-	823,685	4,252	-	8,817	448,196	59,829	189,765	3,650,530
Kannapolis*	18,132,220	497,068	-	5,171,037	30,391	-	62,904	1,337,938	386,876	1,203,554	26,821,986
Locust**	See Stanly County										
Midland	508,227	-	-	127,145	2,237	-	4,642	118,276	13,723	67,081	841,331
Mount Pleasant	657,155	15	-	165,630	1,094	-	2,276	80,947	20,729	44,924	972,771
<b>Caldwell</b>											
Blowing Rock**	See Watauga County										
Cajah Mountain	-	-	-	417,864	1,998	-	-	72,080	14,334	-	506,277
Cedar Rock	78,861	-	-	47,058	225	-	-	15,541	1,382	16,292	159,359
Gamewell	-	-	-	562,086	2,688	-	-	105,178	16,502	-	686,454
Granite Falls	1,573,992	3,358	-	719,800	3,443	-	7,101	214,228	46,233	149,567	2,717,721
Hickory**	See Catawba County										
Hudson	917,757	-	-	455,051	2,176	-	-	178,484	36,064	100,689	1,690,221
Lenoir	7,997,796	120,980	-	2,762,918	13,210	634,891	27,190	1,242,649	174,105	562,020	13,535,758
Rhodhiss**	See Burke County										
Sawmills	351,599	-	-	741,145	3,544	-	-	109,070	34,695	141,943	1,381,996
<b>Camden</b>											
Elizabeth City**	See Pasquotank County										
<b>Carteret</b>											
Atlantic Beach	2,861,591	21,643	-	849,630	1,249	-	2,567	256,384	125,590	61,129	4,179,783
Beaufort	2,141,816	30,363	-	600,523	2,763	-	5,682	244,072	31,691	110,763	3,167,674
Bogue	41,301	-	-	11,838	457	-	941	43,807	6,089	18,620	123,053
Cape Carteret	637,765	7,654	-	198,571	1,006	-	2,084	79,105	22,852	58,206	1,007,243
Cedar Point	193,361	-	-	55,727	614	-	1,249	75,065	20,344	21,996	368,356
Emerald Isle	3,009,363	14,792	-	1,512,090	2,692	-	5,544	319,952	138,114	145,898	5,148,445
Indian Beach	826,715	985	-	207,356	61	-	126	49,332	12,943	-	1,097,518
Morehead City	5,148,148	74,619	-	1,484,990	6,069	-	12,498	756,794	142,134	246,606	7,871,858
Newport	930,386	7,245	-	250,354	2,825	-	5,925	186,190	43,948	107,824	1,534,696
Peletier	32,404	-	-	9,386	375	-	773	32,048	5,725	14,075	94,787
Pine Knoll Shores	1,591,221	4,088	-	686,058	1,113	-	2,289	132,267	35,212	48,750	2,500,999

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Caswell</b>											
Milton	20,836	-	-	8,039	-	-	161	6,340	484	-	35,860
Yanceyville	324,307	-	-	117,389	1,548	-	3,191	105,541	16,324	43,872	612,173
<b>Catawba</b>											
Brookford	104,935	64	-	77,120	302	2,473	622	11,866	4,992	15,468	217,843
Catawba	345,504	-	-	131,987	517	-	1,065	42,412	5,643	25,144	552,273
Claremont	1,631,089	-	18,176	196,849	772	89,249	1,589	269,643	31,281	37,802	2,276,450
Conover	4,161,148	3,300	-	1,415,265	5,547	192,856	11,433	690,749	73,516	230,937	6,786,750
Hickory*	23,417,151	1,320,861	937,504	7,202,350	28,247	379,067	58,141	2,782,659	484,816	1,157,429	37,768,226
Long View*	1,159,175	12,557	-	862,686	3,439	20,796	6,030	193,133	23,809	140,463	2,422,089
Maiden*	1,554,685	-	-	606,560	2,378	-	4,896	289,265	23,995	106,200	2,587,978
Newton	5,005,924	470	-	2,415,802	9,467	16,060	19,497	776,181	93,124	385,243	8,721,767
<b>Chatham</b>											
Cary**	See Wake County										
Goldston	32,084	289	-	63,540	246	-	506	15,244	1,367	12,621	125,898
Pittsboro	1,257,661	10,203	-	452,752	1,752	-	3,617	155,401	21,283	87,808	1,990,477
Siler City	1,929,899	42,785	-	1,521,650	5,889	-	12,155	386,234	40,126	217,981	4,156,718
<b>Cherokee</b>											
Andrews	476,559	4,679	-	415,892	1,332	-	2,738	80,086	6,796	55,432	1,043,514
Murphy	850,262	-	-	353,704	1,132	-	2,328	66,204	11,465	54,511	1,339,605
<b>Chowan</b>											
Edenton	1,449,706	76,539	-	448,821	3,562	37,776	7,335	351,981	32,214	137,142	2,545,075
<b>Clay</b>											
Hayesville	86,869	-	-	28,367	352	-	451	45,560	2,158	14,883	178,640
<b>Cleveland</b>											
Belwood	-	-	-	-	-	-	-	24,795	4,431	-	29,226
Boiling Springs	777,153	2,065	14,628	273,402	2,938	-	-	154,600	35,086	116,960	1,376,832
Casar	6,568	-	-	2,332	-	284	-	26,735	-	-	35,920
Earl	16,785	-	-	6,222	-	-	-	10,227	2,694	6,040	41,968
Fallston	20,072	-	-	7,058	-	298	-	36,352	4,353	18,320	86,453
Grover	134,467	530	-	48,029	482	5,490	403	48,454	2,828	22,230	262,913
Kings Mountain*	2,878,889	17,273	56,929	987,992	7,449	-	15,342	630,827	49,477	299,730	4,943,908
Kingstown	77,620	-	-	28,573	569	-	-	17,376	3,492	16,185	143,815
Lattimore	32,911	-	-	11,363	316	-	-	14,472	638	11,940	71,641
Lawndale	53,822	-	-	19,313	442	15,337	-	58,141	4,182	18,707	169,944
Moorestown	-	-	-	-	-	-	-	36,854	1,345	-	38,200
Patterson Springs	-	-	-	-	418	-	-	14,478	2,314	-	17,210
Polkville	13,328	-	-	4,667	-	381	-	24,356	2,078	12,296	57,105
Shelby	7,333,173	7,703	101,314	2,684,919	14,429	-	29,678	1,313,953	209,928	592,441	12,287,538
Waco	15,307	-	-	5,716	227	-	-	13,620	801	12,336	48,006



TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Columbus</b>											
Boardman	3,506	-	-	29,091	-	-	-	3,044	-	3,816	39,457
Bolton	108,598	85	-	71,906	335	-	687	18,569	839	26,620	227,638
Brunswick	90,764	435	-	160,467	747	-	1,550	18,705	3,708	23,419	299,796
Cerro Gordo	15,433	165	-	36,102	168	-	-	12,958	172	7,778	72,776
Chadbourn	507,103	5,462	-	315,663	1,468	-	3,019	92,982	15,041	66,527	1,007,266
Fair Bluff	-	-	-	181,547	845	-	1,737	41,060	5,186	44,081	274,456
Lake Waccamaw	463,731	3,025	-	192,545	895	-	1,830	67,870	5,512	39,407	774,814
Sandyfield	46,985	-	-	51,648	-	-	-	6,139	1,475	11,369	117,617
Tabor City	985,772	8,339	-	388,886	1,810	8,046	3,744	147,443	11,463	81,686	1,637,190
Whiteville	2,026,603	74,203	-	762,455	3,547	75,126	7,300	429,745	58,118	153,930	3,591,027
<b>Craven</b>											
Bridgeton	198,196	864	-	71,771	216	-	444	30,167	2,816	12,277	316,750
Cove City	19,139	155	-	7,679	286	-	588	23,551	878	12,520	64,796
Dover	34,125	-	-	15,838	312	-	643	19,078	959	13,298	84,254
Havelock	3,758,354	32,232	-	1,438,489	15,793	-	32,530	993,083	137,102	518,171	6,925,753
New Bern	11,894,975	394,654	-	4,745,313	18,076	-	37,304	1,952,836	293,267	738,519	20,074,944
River Bend	678,976	1,626	-	265,595	2,152	-	4,436	100,549	39,994	86,525	1,179,853
Trent Woods	1,221,873	3,491	-	485,839	3,053	-	6,290	72,989	29,476	107,268	1,930,277
Vanceboro	201,705	-	-	78,832	628	-	1,294	55,547	4,582	29,827	372,415
<b>Cumberland</b>											
Eastover	561,871	-	-	560,476	-	-	5,340	101,906	25,124	-	1,254,717
Falcon*	22,931	-	-	48,937	226	-	468	20,649	2,785	10,206	106,202
Fayetteville	58,940,126	1,680,014	-	30,104,160	139,625	-	295,870	7,365,697	2,600,188	5,156,834	106,282,515
Godwin	29,782	-	-	24,389	-	-	254	8,111	-	5,020	67,556
Hope Mills	3,535,577	18,342	-	2,001,842	9,258	-	19,249	510,949	199,074	355,694	6,649,984
Linden	13,726	-	-	21,349	99	-	203	9,221	2,235	5,091	51,923
Spring Lake	2,596,142	43,584	-	1,755,128	8,232	-	18,510	357,502	114,962	296,978	5,191,037
Stedman	234,809	7,088	-	123,691	571	-	-	40,620	12,023	24,646	443,448
Wade	74,591	-	-	90,582	-	-	863	21,839	5,992	16,388	210,254
Currituck	No incorporated towns										
<b>Dare</b>											
Duck	2,474,070	-	-	736,785	348	-	712	179,471	21,309	9,766	3,422,460
Kill Devil Hills	5,439,720	38,942	-	1,646,953	4,722	-	9,699	469,857	210,899	227,731	8,048,522
Kitty Hawk	2,601,301	-	-	792,228	2,386	-	4,895	248,616	122,982	100,979	3,873,386
Manteo	1,499,694	15,369	-	450,861	727	-	1,488	135,692	36,885	23,500	2,164,216
Nags Head	4,565,081	37,269	-	1,392,484	2,149	-	4,410	379,432	176,135	116,195	6,673,155
Southern Shores	1,718,915	-	-	525,090	1,796	-	3,685	172,297	94,397	107,393	2,623,574



TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Forsyth</b>											
Bethania	118,407	-	-	28,870	268	-	549	12,069	3,589	8,167	171,919
Clemmons	1,995,367	380	-	494,720	12,576	-	25,942	704,806	217,689	472,135	3,923,614
High Point**	See Guilford County										
Kernersville*	12,785,618	98,610	-	3,452,646	15,467	694,989	31,903	1,074,886	274,830	579,110	19,008,058
King**	See Stokes County										
Lewisville	2,273,097	300	-	558,483	9,403	-	19,403	387,605	174,974	350,507	3,773,771
Rural Hall	921,816	-	-	219,097	1,921	3,381	3,975	156,737	25,556	77,820	1,410,302
Tobaccoville*	95,344	-	-	23,809	1,856	1,110	3,810	75,727	15,697	53,497	270,850
Walkertown	851,389	34,102	-	223,996	3,372	-	6,919	221,952	44,866	118,309	1,504,904
Winston-Salem	95,824,908	-	-	26,976,643	157,942	2,692,978	325,842	11,789,832	2,559,967	6,002,014	146,330,127
<b>Franklin</b>											
Bunn	151,887	2,001	-	44,757	277	-	572	22,119	1,701	12,091	235,406
Centerville	-	-	-	-	-	-	155	3,722	231	-	4,108
Franklinton	689,386	9,192	-	195,496	1,729	-	3,569	87,190	18,549	69,591	1,074,702
Louisburg	1,290,749	11,608	-	361,365	2,515	-	5,146	261,763	24,867	95,754	2,053,766
Youngsville	672,535	4,595	-	171,490	833	-	1,727	54,315	11,150	34,758	951,404
Wake Forest**	See Wake County										
<b>Gaston</b>											
Belmont	5,059,743	15,775	25,206	1,388,727	7,066	-	14,641	529,177	112,555	270,786	7,423,676
Bessemer City	1,394,431	26,573	-	379,131	3,871	42,447	7,983	332,004	45,859	163,077	2,395,375
Cherryville	1,587,894	19,005	-	445,702	3,988	14,052	8,225	281,711	49,933	178,480	2,588,989
Cramerton	1,999,271	185	-	546,134	2,391	-	4,952	124,073	37,543	90,659	2,805,209
Dallas	898,414	9,093	-	235,666	2,770	-	5,712	208,388	17,451	109,090	1,486,585
Gastonia	27,264,854	1,048,537	369,704	7,694,215	51,434	37,353	106,282	3,522,544	631,823	1,968,971	42,695,717
High Shoals*	121,051	-	-	34,118	554	11,216	-	19,617	2,742	20,152	209,450
Kings Mountain**	See Cleveland County										
Lowell	1,025,566	3,828	-	285,218	1,907	39,260	3,934	123,511	26,085	71,909	1,581,218
McAdenville	307,372	-	-	74,311	419	-	-	190,785	5,422	15,780	594,089
Mount Holly	6,349,848	14,548	-	1,568,045	7,710	156,095	16,244	598,450	111,753	308,175	9,130,867
Ranlo	674,838	-	-	187,796	2,281	23,433	-	145,467	23,353	89,475	1,146,643
Spencer Mountain	2,211	-	-	660	36	1,367	-	1,128	-	1,428	6,830
Stanley	1,293,319	-	-	358,105	2,258	296	-	192,804	13,864	93,899	1,954,545
<b>Gates</b>											
Gatesville	-	-	-	46,035	206	-	424	15,856	-	9,296	71,816
<b>Graham</b>											
Lake Santeetlah	79,301	-	-	24,132	-	-	-	5,708	-	8,994	118,135
Robbinsville	332,312	-	-	93,143	512	33,853	-	97,937	802	19,265	577,824

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Granville</b>											
Butner	1,316,086	-	-	978,717	4,599	-	9,048	404,441	9,261	146,777	2,868,929
Creedmoor	1,851,382	38,407	-	463,127	2,197	-	4,682	210,974	77,814	90,078	2,738,661
Oxford	2,728,002	90,392	-	1,381,577	6,527	-	13,444	524,806	89,497	242,502	5,076,748
Stem	128,930	-	-	51,729	-	-	543	14,600	1,504	11,152	208,459
Stovall	74,622	-	-	58,209	275	-	566	11,786	1,688	13,017	160,164
<b>Greene</b>											
Hookerton	70,167	15	-	27,835	336	-	692	25,715	1,117	14,085	139,963
Snow Hill	327,837	-	-	128,825	1,122	-	2,308	95,694	24,864	46,693	627,342
Walstonburg	52,715	151	-	20,341	160	-	329	2,033	272	7,624	83,625
<b>Guilford</b>											
Archdale**	See Randolph County										
Burlington**	See Alamance County										
Gibsonville**	See Alamance County										
Greensboro	154,086,332	5,624,943	3,443,783	35,752,032	182,027	1,180,020	376,418	15,059,579	3,316,380	6,708,735	225,730,249
High Point*	58,076,758	3,729,402	1,584,659	13,198,636	69,538	785,422	141,381	4,618,383	1,062,815	2,628,492	85,895,487
Jamestown	1,452,437	-	-	337,103	2,347	-	4,829	266,335	47,464	91,075	2,201,589
Kernersville**	See Forsyth County										
Oak Ridge	665,421	-	-	152,556	-	-	6,916	190,744	54,376	-	1,070,013
Pleasant Garden	84,693	-	-	23,448	-	-	7,532	123,623	40,263	-	279,559
Sedalia	82,457	-	-	19,001	467	-	961	18,839	2,866	15,594	140,184
Stokesdale	-	-	-	-	-	991	5,438	195,135	30,468	-	232,033
Summerfield	-	-	-	103,454	-	-	11,276	267,178	80,416	-	462,324
Whitsett	23,957	-	-	4,602	525	208	1,081	49,797	3,221	-	83,391
<b>Halifax</b>											
Enfield	556,926	7,889	-	189,322	1,566	-	3,209	77,792	14,810	68,035	919,548
Halifax	68,523	133	-	22,562	231	-	474	19,975	2,495	11,882	126,273
Hobgood	66,934	236	-	22,262	267	-	548	15,686	1,081	15,166	122,179
Littleton	228,847	4,586	-	76,517	464	3,884	953	37,172	13,955	23,081	389,457
Roanoke Rapids	6,961,251	154,347	95,241	2,901,551	11,488	74,808	23,607	1,073,186	193,809	460,355	11,949,644
Scotland Neck	517,342	5,527	-	179,392	1,526	5,589	3,131	123,956	22,662	66,518	925,643
Weldon	652,113	15,713	-	230,194	1,127	906	2,450	90,002	20,966	49,471	1,062,941
<b>Harnett</b>											
Angier	1,469,909	7,747	-	466,053	2,997	-	6,203	165,880	43,559	120,659	2,283,007
Broadway**	See Lee County										
Coats	546,322	19,207	-	205,690	1,467	-	3,032	69,493	22,932	64,331	932,474
Dunn	3,596,804	179,170	-	1,250,682	7,072	-	14,578	557,175	89,388	297,590	5,992,459
Erwin	1,179,544	17,429	-	435,562	3,424	21,613	7,067	163,376	18,832	143,972	1,990,818
Lillington	1,407,978	7,327	-	466,576	2,233	-	4,632	216,673	35,803	88,708	2,229,932

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Haywood</b>											
Canton	2,478,969	8,299	-	825,511	2,823	131,278	5,795	688,582	52,294	126,073	4,319,622
Clyde	322,339	240	-	279,154	955	-	-	86,590	16,019	39,680	744,976
Maggie Valley	1,770,642	15,836	-	325,802	1,115	-	2,296	109,883	63,866	38,232	2,327,672
Waynesville	4,393,526	192,219	-	2,021,546	6,913	-	14,204	739,930	146,109	319,960	7,834,407
<b>Henderson</b>											
Flat Rock	708,643	-	-	224,544	-	-	4,651	166,022	50,756	-	1,154,616
Fletcher	2,626,178	14,401	-	835,640	4,417	-	9,167	529,412	61,754	157,511	4,238,480
Hendersonville	6,547,129	79,747	-	2,205,038	8,978	-	18,537	892,628	130,636	353,289	10,235,981
Laurel Park	1,132,508	-	-	364,188	1,572	-	3,239	81,161	33,469	93,404	1,709,541
Mills River	692,960	-	-	217,337	-	-	9,139	358,878	27,332	-	1,305,647
Saluda**	See Polk County										
<b>Hertford</b>											
Ahoskie	1,813,365	115,140	30,534	661,933	3,483	-	7,409	245,517	41,241	152,912	3,071,535
Coffield	101,401	525	-	39,791	225	26,895	461	58,656	-	8,770	236,724
Como	13,790	89	-	5,007	-	-	101	5,355	303	-	24,644
Harrellsville	19,124	-	-	7,659	67	-	138	4,470	414	2,720	34,593
Murfreesboro	748,185	4,583	-	299,518	1,724	-	3,561	118,715	38,455	73,539	1,288,280
Winton	177,506	8,196	-	70,187	658	13,573	1,354	31,813	5,415	27,273	335,975
<b>Hoke</b>											
Raeford	1,745,334	560	-	625,536	2,971	134,976	6,163	460,793	40,565	132,628	3,149,526
Red Springs**	See Robeson County										
<b>Hyde</b>											
No incorporated towns											
<b>Iredell</b>											
Davidson**	See Mecklenburg County										
Harmony	30,981	-	-	115,572	423	-	867	26,957	3,394	15,928	194,122
Love Valley	21,887	-	-	17,370	-	-	150	1,417	393	7,367	48,585
Mooresville	29,003,985	61,682	634,607	5,620,932	20,614	-	43,271	1,617,360	159,578	774,718	37,936,748
Statesville	11,458,569	377,220	627,122	5,115,570	18,708	161,511	38,565	1,736,130	183,417	745,174	20,461,986
Troutman	1,600,489	-	-	418,471	1,532	-	3,179	138,890	22,567	67,640	2,252,768
<b>Jackson</b>											
Dillsboro	95,495	1,012	-	36,431	181	-	372	21,929	2,490	7,059	164,968
Forest Hills	36,441	-	-	10,731	-	-	-	4,875	1,493	10,407	63,947
Highlands**	See Macon County										
Sylva	1,274,891	19,549	-	387,584	1,784	-	3,673	284,577	17,799	66,518	2,056,374
Webster	39,499	-	-	13,376	-	-	-	25,133	2,524	11,606	92,138

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Johnston</b>											
Archer Lodge	-	-	-	-	-	-	-	-	-	-	-
Benson	1,336,154	-	11,007	416,791	2,475	-	5,107	354,900	23,490	102,602	2,252,526
Clayton	7,275,791	38,337	-	2,307,926	9,376	-	19,540	631,693	174,602	371,002	10,828,266
Four Oaks	379,175	3,425	-	117,079	1,344	-	2,774	78,410	8,251	56,545	647,003
Kenly*	642,728	-	24,822	201,731	1,363	-	2,814	91,214	6,522	54,432	1,025,625
Micro	114,953	120	-	35,332	376	-	776	18,300	1,244	14,419	185,520
Pine Level	379,617	3,285	-	117,084	1,326	-	2,738	74,641	7,628	52,223	638,543
Princeton	333,653	1,704	-	96,698	954	-	2,012	81,222	1,306	40,011	557,560
Selma	1,859,596	13,448	106,083	637,932	5,152	48,205	10,704	308,128	37,501	189,286	3,216,036
Smithfield	5,132,729	25,940	118,361	1,672,250	9,038	-	18,667	830,812	103,689	347,389	8,258,875
Wilson's Mills	338,261	-	-	94,871	-	-	2,711	35,315	7,855	42,924	521,938
Zebulon**	See Wake County										
<b>Jones</b>											
Maysville	212,368	4,002	-	59,863	688	-	1,412	38,594	8,733	32,060	357,721
Pollocksville	60,039	-	-	18,060	-	-	368	17,065	2,287	10,160	107,979
Trenton	52,436	-	-	15,512	-	-	334	23,492	999	8,017	100,791
<b>Lee</b>											
Broadway*	360,673	-	-	185,995	765	-	1,568	49,397	6,262	34,189	638,848
Sanford	11,428,480	284,339	-	4,656,488	19,207	-	19,829	1,505,991	208,030	746,466	18,868,830
<b>Lenoir</b>											
Grifton**	See Pitt County										
Kinston	8,570,009	202,332	176,982	2,845,094	15,749	106,987	32,340	1,859,689	188,755	618,548	14,616,485
La Grange	606,115	5,793	-	195,809	1,932	-	3,969	125,119	32,817	87,121	1,058,674
Pink Hill	199,735	2,924	-	64,046	367	6,017	747	35,991	1,036	18,909	329,773
<b>Lincoln</b>											
Lincolnton	4,753,228	-	44,395	2,103,591	7,810	108,363	16,140	828,610	60,261	310,899	8,233,296
Maiden**	See Catawba County										
<b>Macon</b>											
Franklin	1,590,738	21,540	91,857	495,700	-	-	5,537	402,354	34,192	116,782	2,758,699
Highlands*	2,546,746	4,325	-	787,551	680	-	1,402	62,625	43,892	53,854	3,501,075
<b>Madison</b>											
Hot Springs	180,720	-	-	104,081	468	-	964	27,401	2,871	24,242	340,746
Mars Hill	465,356	1,834	-	295,555	1,328	-	2,734	122,205	15,451	52,969	957,432
Marshall	351,253	-	-	132,898	597	-	1,223	97,236	(4,228)	21,205	600,185
<b>Martin</b>											
Bear Grass	13,785	-	-	3,253	-	-	128	5,110	390	2,780	25,447
Everetts	26,950	45	-	9,110	-	-	250	9,426	-	5,630	51,411
Hamilton	85,808	-	-	22,087	-	-	656	216,082	1,716	14,630	340,980
Hassell	6,346	-	-	1,746	-	-	97	5,560	-	3,886	17,636
Jamesville	120,763	360	-	32,293	314	-	645	25,694	2,518	14,793	197,379
Oak City	68,190	-	-	21,728	-	-	503	12,815	2,615	14,011	119,863
Parmele	57,494	-	-	16,399	-	-	382	7,789	-	8,865	90,930
Robersonville	508,647	5,334	-	124,212	1,104	10,498	2,266	108,123	14,100	56,939	831,224
Williamston	2,618,081	33,277	-	710,450	3,941	25,561	8,094	304,166	51,205	164,132	3,918,907

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>McDowell</b>											
Marion	1,890,361	27,212	-	920,336	5,145	-	10,626	460,383	71,710	192,803	3,578,576
Old Fort	397,750	2,910	-	192,520	680	113,210	-	115,318	8,568	30,976	861,933
<b>Mecklenburg</b>											
Charlotte	354,026,225	41,189,366	-	70,413,884	481,830	-	999,043	36,240,213	8,022,338	17,310,682	528,683,581
Cornelius	10,596,512	-	-	2,109,875	16,512	-	34,316	1,566,233	255,134	600,392	15,178,974
Davidson*	4,942,361	-	-	922,446	7,027	-	14,608	560,321	132,425	257,792	6,836,981
Huntersville	14,143,072	-	-	2,792,268	27,718	-	57,304	2,676,562	504,832	1,022,383	21,224,138
Matthews	9,901,918	487,741	-	1,833,102	19,777	-	40,840	1,371,192	242,771	705,182	14,602,522
Mint Hill*	5,531,910	-	-	1,096,916	14,362	-	29,599	611,378	238,284	551,776	8,074,225
Pineville	4,147,819	610,274	-	814,191	5,183	-	10,698	644,181	48,039	168,843	6,449,229
Stallings**	See Union County										
Weddington**	See Union County										
<b>Mitchell</b>											
Bakersville	106,005	1,424	-	44,953	247	-	-	39,202	4,537	11,743	208,110
Spruce Pine	767,884	5,404	-	353,007	1,414	13,013	2,905	258,830	24,193	76,657	1,503,307
<b>Montgomery</b>											
Biscoe	625,240	-	-	261,515	1,216	-	2,499	157,055	7,471	51,430	1,106,425
Candor	289,374	210	-	125,595	584	-	1,199	89,461	3,241	27,319	536,984
Mount Gilead	403,057	90	-	208,076	968	8,410	1,997	90,150	10,597	41,012	764,357
Star	216,937	-	-	120,226	559	83,483	1,148	24,538	3,413	28,956	479,260
Troy	821,693	3,369	-	627,435	2,920	-	6,029	245,742	11,632	108,888	1,827,709
<b>Moore</b>											
Aberdeen	2,891,015	3,595	-	980,037	3,472	14,444	7,320	354,147	95,605	161,535	4,511,168
Cameron	109,585	30	-	55,115	195	-	399	11,649	1,195	8,431	186,600
Carthage	839,845	14,174	-	444,542	1,571	-	3,236	150,299	14,925	68,498	1,537,090
Foxfire Village	500,083	-	-	111,084	-	-	816	35,111	17,333	29,415	693,842
Pinebluff	362,083	10,624	-	270,089	954	-	1,968	59,248	17,981	50,157	773,103
Pinehurst	8,089,490	482	-	2,308,890	8,158	-	16,823	685,176	262,629	390,006	11,761,654
Robbins	398,377	2,204	-	256,781	907	7,794	535	47,047	1,498	37,465	752,609
Southern Pines	7,228,253	25,392	-	2,433,950	8,601	92,247	17,757	737,932	180,955	365,427	11,090,514
Taylortown	328,728	-	-	191,026	675	-	1,392	26,204	4,144	26,098	578,267
Vass	290,770	-	-	159,117	562	-	1,158	43,388	7,813	29,002	531,810
Whispering Pines	1,243,888	1,183	-	485,173	1,715	-	3,557	125,253	36,833	94,666	1,992,268





TABLE 66. -Continued

	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommuni- cations taxes [\$]	Telecommuni- cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Municipalities</b>											
<b>Pamlico</b>											
Alliance	-	-	-	-	541	-	1,108	34,242	3,065	-	38,956
Arapahoe	-	-	-	-	295	551	606	17,358	2,225	-	21,035
Bayboro	74,232	1,410	-	19,148	884	-	1,818	40,368	9,411	32,117	179,388
Grantsboro	18,256	-	-	4,378	583	810	1,202	17,946	1,982	-	45,158
Mesic	24,710	-	-	6,134	167	-	342	7,923	820	6,781	46,877
Minnesott Beach	139,908	45	-	36,038	253	-	519	10,566	2,957	15,824	206,110
Oriental	411,546	-	22,318	103,710	600	-	1,231	45,897	12,848	36,875	635,024
Stonewall	78,680	-	-	19,715	195	-	399	11,340	412	7,761	118,502
Vandemere	45,687	-	-	10,882	193	-	395	11,956	956	12,782	82,852
<b>Pasquotank</b>											
Elizabeth City*	6,014,778	241,721	-	2,620,181	13,916	-	28,698	1,105,644	179,441	492,746	10,697,124
<b>Pender</b>											
Atkinson	43,917	525	-	45,160	181	-	374	18,292	1,114	11,181	120,744
Burgaw	1,176,791	8,228	7,893	717,616	2,888	-	6,010	182,644	27,812	109,485	2,239,368
Saint Helena	13,263	-	-	84,275	339	-	702	7,570	2,222	11,789	120,159
Surf City*	3,631,652	40,290	401,750	745,500	1,250	-	2,586	156,502	74,178	66,798	5,120,507
Topsail Beach	1,345,251	3,411	468,496	100,699	405	-	836	46,740	35,142	17,857	2,018,836
Wallace**	See Duplin County										
Watha	3,543	-	-	32,694	132	-	274	6,068	1,190	4,351	48,250
<b>Perquimans</b>											
Hertford	531,351	12,219	-	327,884	1,532	-	3,156	106,103	18,692	58,216	1,059,153
Winfall	189,726	3,455	-	90,067	421	-	867	23,746	2,995	18,607	329,883
<b>Person</b>											
Roxboro	3,865,767	136,093	-	1,085,529	6,132	-	12,587	698,828	89,909	227,789	6,122,634
<b>Pitt</b>											
Ayden	1,069,713	17,730	-	784,930	3,427	-	7,050	358,488	41,183	142,992	2,425,512
Bethel	344,389	725	-	287,139	1,254	-	2,580	59,820	13,619	54,233	763,760
Falkland	19,824	-	-	18,723	82	-	168	3,111	251	2,385	44,544
Farmville	1,529,337	13,236	-	742,900	3,244	2,118	6,675	341,644	39,185	134,955	2,813,294
Fountain	138,805	426	-	91,656	400	-	824	7,207	822	17,092	257,232
Greenville	30,182,087	1,422,896	-	12,760,555	55,586	-	115,658	5,449,402	936,147	1,975,384	52,897,716
Grifton*	506,633	10,571	-	350,034	1,645	-	3,383	92,176	5,144	69,450	1,039,035
Grimesland	71,997	376	-	71,612	313	-	643	32,784	3,565	12,994	194,284
Simpson	106,491	-	-	77,921	340	-	700	6,058	2,088	14,005	207,603
Winterville	3,064,158	13,283	-	1,410,991	6,150	-	12,764	179,398	79,090	238,672	5,004,506

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Polk</b>											
Columbus	504,635	8,745	23,458	172,095	730	-	1,499	77,328	10,723	31,703	830,916
Saluda*	497,623	5,173	-	96,486	388	17,774	790	39,174	11,058	25,639	694,105
Tryon	896,822	40	13,963	287,599	1,220	40,854	2,506	89,959	22,221	65,809	1,420,992
<b>Randolph</b>											
Archdale*	2,776,295	53,318	-	1,450,484	6,774	-	13,960	447,889	108,690	269,100	5,126,512
Asheboro	11,946,918	275,308	-	3,778,933	17,239	226,154	35,833	1,964,526	177,874	635,893	19,058,678
Franklinville	155,727	-	-	212,711	969	-	-	22,902	3,761	37,431	433,502
High Point**	See Guilford County										
Liberty	878,504	14,139	-	435,697	1,986	-	4,096	142,411	17,471	90,901	1,585,205
Ramseur	701,080	2,529	-	264,675	1,206	21,318	-	19,119	12,495	50,271	1,072,693
Randleman	2,282,595	3,535	-	672,889	3,068	2,312	6,343	311,510	32,022	121,041	3,435,315
Seagrove	122,642	530	-	38,916	177	4,833	-	20,596	1,089	10,972	199,755
Staley	25,834	-	-	55,479	253	-	-	22,395	1,552	12,649	118,162
Thomasville**	See Davidson County										
Trinity	521,476	-	-	1,061,241	-	-	-	234,102	57,907	150,850	2,025,577
<b>Richmond</b>											
Dobbins Heights	110,945	-	-	147,604	-	-	1,254	19,323	5,926	30,618	315,669
Ellerbe	199,844	1,195	-	164,115	679	-	1,387	67,091	8,748	35,338	478,397
Hamlet	1,936,091	30,087	-	980,521	4,057	-	8,329	325,332	81,750	182,707	3,548,874
Hoffman	35,775	-	-	114,876	476	-	976	14,081	4,025	29,693	199,901
Norman	-	-	-	12,117	-	-	102	4,754	-	-	16,973
Rockingham	3,043,452	48,861	-	1,599,061	6,620	-	13,655	868,428	122,148	264,592	5,966,817
<b>Robeson</b>											
Fairmont	697,002	12,139	-	466,873	1,908	-	3,924	135,002	19,336	88,533	1,424,716
Lumber Bridge	16,545	-	-	20,503	-	-	-	10,287	1,651	4,573	53,559
Lumberton	8,487,375	356,045	459,671	3,906,261	15,963	-	32,844	1,378,676	213,320	642,658	15,492,813
Marietta	-	-	-	27,128	-	-	-	3,187	681	-	30,995
Maxton*	680,072	9,790	-	433,800	1,757	-	-	140,707	13,211	74,411	1,353,749
McDonald	1,497	-	-	21,691	-	-	3,613	3,557	544	3,828	34,731
Orrum	-	-	-	12,952	53	-	-	7,476	325	-	20,806
Parkton	127,084	990	-	92,929	-	-	-	21,753	6,588	19,197	268,541
Pembroke	919,690	23,802	-	478,741	1,956	-	4,015	228,165	12,012	81,998	1,750,379
Proctorville	9,263	-	-	21,907	-	-	-	5,138	550	5,065	41,922
Raynham	5,101	-	-	14,944	61	-	-	2,959	-	3,091	26,156
Red Springs*	1,014,714	8,534	-	596,417	2,437	-	5,010	152,542	31,005	100,511	1,911,171
Rennert	8,961	-	-	59,721	-	-	-	6,735	-	10,163	85,581
Rowland	337,960	2,218	15,876	198,933	813	-	1,673	45,760	3,481	42,349	649,063
St Pauls	668,726	6,695	18,607	401,094	1,639	-	3,373	121,628	10,065	69,008.55	1,300,835

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Rockingham</b>											
Eden	5,303,002	42,772	68,069	2,435,597	10,890	16,485	22,395	734,768	157,275	459,035	9,250,288
Madison	1,594,011	21,250	-	344,063	1,538	102,933	3,161	122,461	26,352	68,815	2,284,584
Mayodan	1,093,138	14,165	-	385,490	1,723	17,186	3,537	337,333	26,784	71,716	1,951,072
Reidsville	7,358,477	69,970	43,643	2,274,079	10,167	197,783	20,902	1,124,228	136,818	426,604	11,662,671
Stoneville	405,576	1,419	-	150,251	672	25,673	1,372	31,407	4,455	30,606	651,431
Wentworth	-	-	-	457,223	-	-	4,189	93,097	12,554	-	567,063
<b>Rowan</b>											
China Grove	1,082,125	-	-	624,374	3,010	-	6,204	168,183	28,475	115,645	2,028,016
Cleveland	374,054	-	-	119,963	578	96,163	1,191	146,339	6,393	27,140	771,821
East Spencer	694,607	14,906	-	245,047	1,181	-	2,429	71,212	5,369	55,003	1,089,753
Faith	265,570	-	-	112,800	544	-	1,120	34,058	9,116	24,611	447,817
Granite Quarry	714,617	5,109	-	353,083	1,702	-	3,506	82,307	26,721	68,076	1,255,121
Kannapolis**	See Cabarrus County										
Landis	958,548	-	-	445,548	2,148	-	4,423	210,608	13,148	95,595	1,730,018
Rockwell	432,266	3,371	-	296,897	1,431	-	2,948	98,245	18,218	56,819	910,196
Salisbury	17,212,991	310,384	-	4,497,839	21,682	707,829	44,663	2,222,566	296,461	873,028	26,187,443
Spencer	1,270,511	2,950	-	495,249	2,387	-	4,918	137,864	12,050	102,508	2,028,437
<b>Rutherford</b>											
Bostic	39,437	-	-	14,414	-	-	-	33,695	1,953	10,245	99,745
Chimney Rock	55,684	-	-	26,467	130	-	-	15,179	1,325	-	98,785
Ellenboro	57,724	-	-	20,743	493	-	-	54,891	1,538	22,371	157,761
Forest City	1,712,538	535	-	660,695	4,968	36,500	10,215	343,317	45,185	226,268	3,040,222
Lake Lure	2,185,981	4,837	-	781,349	757	-	1,562	117,446	29,976	63,559	3,185,468
Ruth	72,505	-	-	25,994	220	9,586	-	14,575	-	11,542	134,423
Rutherfordton	1,615,031	66,645	-	601,010	2,876	-	5,925	342,336	39,737	130,713	2,804,273
Spindale	1,179,433	8,283	-	428,092	2,681	102,509	5,512	209,911	11,141	131,004	2,078,566
<b>Sampson</b>											
Autryville	40,085	420	-	32,567	143	-	2	12,457	2,529	10,252	98,454
Clinton	2,556,483	72,550	-	1,399,973	6,132	66,268	12,615	839,950	49,896	248,591	5,252,458
Faison**	See Duplin County										
Garland	180,839	4,536	-	127,888	560	-	1,154	36,415	4,655	32,898	388,944
Harrells*	11,313	-	-	34,096	149	-	1	12,781	913	6,231	65,484
Newton Grove	179,195	2,963	-	100,752	441	-	909	56,224	2,709	20,254	363,447
Roseboro	476,397	4,265	-	222,069	973	-	2,001	72,650	10,931	44,630	833,915
Salemburg	77,265	1,460	-	76,626	336	-	4	35,616	4,873	17,553	213,733
Turkey	20,074	-	-	42,864	188	-	2	11,166	847	9,243	84,384

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Scotland</b>											
East Laurinburg	18,218	-	-	-	202	-	415	10,410	11,453	9,863	50,560
Gibson	107,581	285	-	39,036	404	-	833	24,099	4,522	18,091	194,852
Laurinburg	3,137,018	29,491	-	1,102,444	11,038	-	22,693	932,448	276,323	449,802	5,961,258
Maxton**	See Robeson County										
Wagram	159,138	850	-	57,298	539	-	1,108	29,908	-	26,918	275,758
<b>Stanly</b>											
Albemarle	5,676,808	-	-	2,510,189	11,211	-	23,101	936,850	143,855	500,479	9,802,492
Badin	255,255	-	-	301,872	-	-	2,756	31,379	10,496	53,449	655,208
Locust*	1,233,133	15,238	-	485,561	2,085	-	4,240	132,037	20,816	95,630	1,988,740
Misenhimer	27,449	-	-	107,049	478	-	-	26,826	-	13,563	175,366
New London	175,772	-	-	92,662	414	-	-	137,162	6,394	16,790	429,194
Norwood	921,797	1,780	-	438,681	1,959	-	4,023	102,863	29,375	82,070	1,582,549
Oakboro	601,412	1,775	-	177,162	791	-	-	110,158	10,908	54,129	956,334
Red Cross	79,849	-	-	121,245	541	-	-	25,950	3,325	15,305	246,214
Richfield	94,397	2,325	-	79,798	356	-	729	41,471	5,047	23,003	247,127
Stanfield*	429,455	-	-	202,779	906	-	1,867	67,461	8,238	39,809	750,515
<b>Stokes</b>											
Danbury	30,363	-	-	9,522	74	-	150	15,087	907	5,512	61,615
King*	2,233,079	-	-	710,172	4,565	-	9,362	312,337	46,169	187,022	3,502,706
Tobaccoville**	See Forsyth County										
Walnut Cove	414,541	140	-	138,926	1,098	-	2,263	71,927	12,443	47,896	689,234
<b>Surry</b>											
Dobson	490,188	1,897	89,871	313,234	1,048	-	2,155	104,945	10,196	42,013	1,055,548
Elkin*	2,255,813	32,185	62,937	872,365	2,920	126,215	6,006	275,165	32,500	126,582	3,792,688
Mount Airy	6,282,496	33,058	272,225	2,268,351	7,566	413,132	15,556	612,903	84,178	320,293	10,309,758
Pilot Mountain	794,520	3,998	29,093	268,678	899	29,954	1,848	66,187	7,464	39,113	1,241,755
<b>Swain</b>											
Bryson City	460,727	7,369	-	315,585	1,034	-	2,125	119,385	23,791	46,271	976,288
<b>Transylvania</b>											
Brevard	3,707,319	21,267	-	956,069	4,968	5,018	10,226	373,104	51,382	200,919	5,330,273
Rosman	85,927	880	-	19,428	411	-	846	25,354	3,175	13,568	149,588
<b>Tyrrell</b>											
Columbia	272,142	-	-	57,174	600	2,221	1,232	45,644	29,677	23,754	432,444

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Union</b>											
Fairview	63,919	-	-	18,131	-	-	-	145,864	13,946	-	241,860
Hemby Bridge	26,147	-	-	5,806	-	-	-	53,533	22,126	-	107,612
Indian Trail	4,843,134	105,684	-	1,004,616	18,560	-	38,322	1,144,213	265,167	583,862	8,003,558
Lake Park	599,140	-	-	118,615	2,294	-	-	74,214	22,707	87,428	904,398
Marshville	666,240	1,839	-	142,363	2,130	362	4,384	161,692	18,260	78,422	1,075,691
Marvin	514,489	-	-	105,742	-	-	5,842	130,611	51,475	80,164	888,324
Mineral Springs	69,738	-	-	15,080	-	-	-	180,898	21,546	-	287,262
Mint Hill**	See Mecklenburg County										
Monroe	16,879,248	517,769	336,148	3,539,676	25,653	-	53,171	1,902,204	288,033	979,429	24,521,331
Stallings	3,368,752	60,500	-	744,401	8,400	-	17,607	390,854	165,629	292,559	5,048,702
Unionville	99,697	-	-	21,179	-	4,608	-	217,734	39,995	-	383,213
Waxhaw	4,139,335	7,758	-	794,010	2,833	-	5,929	329,223	71,876	119,396	5,470,360
Weddington*	589,415	-	-	124,938	-	-	16,288	300,951	127,763	-	1,159,354
Wesley Chapel	149,364	18,420	-	33,634	-	-	8,966	188,927	86,864	-	486,174
Wingate	499,278	1,703	-	110,009	2,922	-	6,050	101,007	29,081	100,006	850,056
<b>Vance</b>											
Henderson	5,213,739	190,500	-	2,135,288	11,299	27,040	23,210	777,058	144,680	446,955	8,969,769
Kittrell	6,220	-	-	2,507	-	-	191	8,937	385	4,934	23,175
Middleburg	14,744	-	-	5,999	117	-	240	7,880	-	6,969	35,947
<b>Wake</b>											
Angier**	See Harnett County										
Apex	14,577,565	133,842	-	4,943,668	21,480	-	44,581	1,511,487	368,811	792,228	22,393,661
Cary*	67,444,855	3,152,250	-	22,228,229	96,603	-	201,486	6,705,079	1,722,278	3,430,240	104,981,021
Durham**	See Durham County										
Fuquay-Varina	7,957,026	99,079	-	2,520,487	10,961	-	22,900	717,546	193,362	438,161	11,959,522
Garner	15,029,834	271,673	-	4,132,742	17,955	-	37,247	1,303,803	287,142	659,227	21,739,622
Holly Springs	12,021,555	171,839	-	3,250,364	14,129	-	29,429	715,380	223,848	548,762	16,975,307
Knightdale	4,956,605	178,290	-	1,704,268	7,420	-	15,642	468,225	117,343	278,411	7,726,204
Morrisville*	12,010,854	495,065	-	2,363,838	10,272	-	21,331	1,128,112	431,911	335,295	16,796,677
Raleigh*	186,050,449	14,009,983	-	60,053,021	260,809	-	539,850	22,562,954	4,962,352	8,976,524	297,415,943
Rolesville	1,937,708	22,959	-	411,025	1,792	-	3,812	121,312	49,908	79,888	2,628,405
Wake Forest*	18,535,948	134,146	-	4,292,433	18,792	-	39,216	1,080,868	383,762	656,839	25,142,004
Wendell	2,242,485	-	-	924,749	4,014	-	8,269	245,681	88,960	156,045	3,670,203
Zebulon*	4,262,368	17,267	-	849,591	3,697	445,180	7,765	429,332	58,838	135,900	6,209,938
<b>Warren</b>											
Macon	15,030	-	-	15,963	-	-	148	4,959	444	3,891	40,436
Norlina	238,405	-	-	165,683	751	-	1,543	40,262	6,173	35,883	488,701
Warrenton	451,260	3,214	-	141,441	641	-	1,315	58,922	21,410	27,079	705,281

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Washington</b>											
Creswell	48,662	-	-	19,134	-	-	358	19,929	1,072	8,258	97,413
Plymouth	960,801	-	-	366,995	2,710	-	5,567	182,530	23,631	109,482	1,651,717
Roper	134,642	1,778	-	51,995	-	-	883	27,486	7,304	19,917	244,004
<b>Watauga</b>											
Beech Mountain*	3,699,253	-	193,926	88,630	265	38,214	548	116,094	45,092	102,754	4,284,775
Blowing Rock*	3,077,533	15,233	680,106	335,719	1,026	9,779	2,114	195,186	62,566	76,289	4,455,551
Boone	4,994,548	46,196	525,856	3,430,307	10,331	-	21,311	908,419	154,814	356,603	10,448,385
Seven Devils*	781,660	887	49,920	33,770	-	8,518	208	15,459	12,291	24,302	927,016
<b>Wayne</b>											
Eureka	52,118	-	-	22,611	164	-	98	10,522	998	6,535	93,047
Fremont	317,806	105	-	129,795	978	15,100	2,008	67,422	9,074	44,727	587,016
Goldsboro	13,633,388	235,121	490,139	5,379,270	26,553	62,291	54,988	2,483,786	331,403	1,012,515	23,709,455
Mount Olive*	1,249,331	14,629	-	513,017	3,178	25,587	6,529	284,897	25,108	130,145	2,252,422
Pikeville	225,050	-	-	87,107	488	-	292	48,081	7,847	22,093	390,958
Seven Springs	21,850	110	-	9,686	-	-	37	9,035	-	3,928	44,645
Walnut Creek	559,270	-	-	216,465	631	-	1,301	27,756	7,575	34,898	847,896
<b>Wilkes</b>											
Elkin**	See Surry County										
North Wilkesboro	2,418,766	10,652	-	835,856	2,899	103,932	5,956	317,202	44,431	134,125	3,873,819
Ronda	66,115	-	-	96,345	334	-	684	17,399	7,221	17,905	206,002
Wilkesboro	2,602,936	19,060	122,844	635,845	2,205	48,587	4,537	394,514	42,257	103,427	3,976,212
<b>Wilson</b>											
Black Creek	154,389	-	-	49,815	529	-	1,098	33,049	6,723	20,378	265,981
Elm City	337,011	2,398	-	103,489	952	26,021	1,958	89,566	5,847	39,571	606,815
Kenly**	See Johnston County										
Lucama	168,423	886	-	50,422	611	-	1,257	58,135	4,265	24,710	308,708
Saratoga	98,227	-	-	29,283	274	-	565	4,594	1,683	11,750	146,377
Sharpsburg**	See Nash County										
Sims	63,239	225	-	17,044	-	-	190	13,787	1,292	4,824	100,600
Stantonsburg	183,075	685	-	53,179	508	-	1,044	67,282	12,863	22,159	340,794
Wilson	20,026,337	532,064	-	5,826,787	35,033	-	72,243	3,847,472	502,419	1,335,251	32,177,606

TABLE 66. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Solid waste disposal tax [\$]	Hold harmless distribution § 105-521 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise and telecommunications taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
<b>Yadkin</b>											
Boonville	359,758	-	-	116,266	812	3,099	478	75,941	7,957	36,276	600,588
East Bend	190,169	-	-	70,047	467	-	555	40,229	5,414	23,229	330,109
Jonesville	911,857	5,983	282,664	284,542	1,571	-	925	108,574	21,799	71,238	1,689,153
Yadkinville	851,276	100	19,669	257,344	1,933	44,138	3,966	410,417	20,213	81,713	1,690,769
<b>Yancey</b>											
Burnsville	913,205	19,453	-	315,596	1,167	-	-	157,365	20,030	50,084	1,476,899
<b>All reporting municipalities</b>	<b>2,287,366,484</b>	<b>97,559,675</b>	<b>24,516,584</b>	<b>701,582,537</b>	<b>3,456,976</b>	<b>12,515,129</b>	<b>7,166,791</b>	<b>279,164,904</b>	<b>56,784,064</b>	<b>131,798,134</b>	<b>3,601,911,276</b>

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 \$242,935.

2 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$23,683,929.23 and Huntersville, \$1,362,208.16.

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 [\$]
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
2008-09.....	2,384,778,453	244,687,892	2,629,466,345	3,407,221,101	75,768,139	2,234,107,547	5,717,096,787	5,791,999,554	320,456,031	2,234,107,547	8,346,563,132
2009-10.....	2,400,970,470	249,649,259	2,650,619,729	3,503,655,034	83,567,530	2,287,366,484	5,874,589,048	5,904,625,504	333,216,789	2,287,366,484	8,525,208,777

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 [\$]
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
2008-09.....	.588	.060	.648	.630	.014	.413	1.057	.612	.882
2009-10.....	.572	.060	.632	.626	.015	.409	1.049	.603	.871

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 a,b [\$]	Public service company property* [\$]	Grand total all property locally taxable [\$]
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
2008-09.....	329,195,875,100	454,393,184,263	137,705,527,419	24,989,880,076	946,284,466,858
2009-10.....	343,914,192,373	475,356,883,707	134,833,894,416	25,094,980,476	979,199,950,972

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

a Amounts reflect the exemption of inventories from property taxes.

b Includes valuations of classified registered motor vehicles for which notices were issued in accordance with § 105-330.5(a) on or before December 31 of each calendar year, net of releases made by that date.

**TABLE 70. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION**

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
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
2008-09.....	405,520,395,351	540,764,071,507	946,284,466,858
2009-10.....	419,393,635,022	559,806,315,950	979,199,950,972

**TABLE 71. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS**

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
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
2008-09.....	45,257,636	275,198,395	320,456,031
2009-10.....	45,613,537	287,603,252	333,216,789

**TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES  
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2009-2010**

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	128,433,952	57,129	128,491,081	10,822,460	37,790,221	62,226,231	-	62,226,231	18,136,296	257,466,289
Alexander	34,682,110	-	34,682,110	16,930,987	840,396	11,216,249	-	11,216,249	-	63,669,742
Alleghany	683,884	-	683,884	32,505,899	-	796,183	-	796,183	-	33,985,966
Anson	33,071,694	1,327,686	34,399,380	144,856,273	14,122,972	14,124,517	-	14,124,517	4,951	207,508,093
Ashe	-	-	-	71,699,734	-	3,334,970	-	3,334,970	811,370	75,846,074
Avery	3,352,731	-	3,352,731	20,349,515	1,853,078	7,209,053	-	7,209,053	-	32,764,377
Beaufort	15,605,435	14,101	15,619,536	20,781,223	3,812,941	15,988,598	-	15,988,598	-	56,202,298
Bertie	11,083,408	4,900	11,088,308	12,542,802	1,277,893	8,736,614	-	8,736,614	-	33,645,617
Bladen	18,879,906	477,002	19,356,908	39,634,507	3,604,256	7,284,863	-	7,284,863	-	69,880,534
Brunswick	948,939,605	5,944,879	954,884,484	158,749,775	7,272,717	16,522,476	-	16,522,476	-	1,137,429,452
Buncombe	299,915,176	443,432	300,358,608	15,685,093	53,605,162	103,805,828	12,866	103,818,694	-	473,467,557
Burke	90,581,405	16,877	90,598,282	33,482,330	11,992,611	28,839,347	-	28,839,347	-	164,912,570
Cabarrus	96,567,051	-	96,567,051	17,355,673	69,922,596	58,789,843	96,180	58,886,023	9,195,066	251,926,409
Caldwell	52,524,959	481,596	53,006,555	40,886,635	7,991,617	25,142,607	-	25,142,607	-	127,027,414
Camden	4,715,278	-	4,715,278	4,674,065	148,889	3,871,127	-	3,871,127	-	13,409,359
Carteret	45,403,853	-	45,403,853	53,554,783	1,132,653	32,911,077	11,453	32,922,530	-	133,013,819
Caswell	29,285,752	426,254	29,712,006	10,079,880	3,240,256	12,093,294	-	12,093,294	897,292	56,022,728
Catawba	427,118,334	5,836,496	432,954,830	12,053,667	37,917,818	60,720,070	-	60,720,070	1,212,437	544,858,822
Chatham	149,545,775	6,158,599	155,704,374	17,340,063	19,795,588	28,389,742	-	28,389,742	15,945,294	237,175,061
Cherokee	17,632,458	-	17,632,458	16,467,654	-	16,047,101	-	16,047,101	-	50,147,213
Chowan	8,041,387	3,503	8,044,890	4,406,058	1,171,826	6,535,150	-	6,535,150	-	20,157,924
Clay	934,441	-	934,441	14,012,735	-	4,063,244	-	4,063,244	-	19,010,420
Cleveland	232,751,305	9,624	232,760,929	15,040,168	2,374,996	36,367,378	-	36,367,378	10,392,880	296,936,351
Columbus	42,636,404	-	42,636,404	47,383,919	3,393,959	17,829,252	14,134	17,843,386	-	111,257,668
Craven	33,223,116	93,711	33,316,827	9,864,476	9,380,819	34,892,957	-	34,892,957	-	87,455,079
Cumberland	69,020,249	251,315	69,271,564	60,609,166	57,314,269	105,985,887	-	105,985,887	1,039,978	294,220,864
Currituck	52,886,403	24,081	52,910,484	176,593	1,105,570	12,446,005	-	12,446,005	-	66,638,652
Dare	87,054,822	20,000	87,074,822	12,846,039	185,586	24,487,649	-	24,487,649	-	124,594,096
Davidson	78,768,343	2,599,531	81,367,874	69,783,122	6,104,557	124,946,286	-	124,946,286	43,687,663	325,889,502
Davie	30,204,677	7,370,220	37,574,897	20,749,892	4,559,896	5,274,404	-	5,274,404	1,286,047	69,445,136
Duplin	39,936,258	44,408	39,980,666	43,797,539	5,470,241	18,038,531	64,500	18,103,031	-	107,351,477
Durham	216,169,908	126,200	216,296,108	13,079,307	62,051,948	216,926,473	-	216,926,473	-	508,353,836
Edgecombe	12,407,886	21,098	12,428,984	28,449,078	11,222,601	71,847,141	-	71,847,141	-	123,947,804
Forsyth	288,111,365	5,893,448	294,004,813	6,656,741	91,899,099	178,238,941	-	178,238,941	3,885,244	574,684,838
Franklin	50,100,638	34,568	50,135,206	30,807,347	7,826,956	39,328,817	-	39,328,817	-	128,098,326
Gaston	474,286,608	383,766	474,670,374	34,594,354	62,923,614	84,290,939	-	84,290,939	29,987,181	686,466,462
Gates	7,089,924	90,333	7,180,257	7,222,129	635,690	5,499,548	-	5,499,548	-	20,537,624
Graham	18,846,416	-	18,846,416	-	-	2,632,652	-	2,632,652	-	21,479,068
Granville	44,601,118	-	44,601,118	26,601,989	8,766,889	21,543,237	-	21,543,237	-	101,513,233
Greene	7,075,068	-	7,075,068	16,408,519	2,844,577	6,482,243	-	6,482,243	-	32,810,407

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	359,325,427	637,212	359,962,639	2,552,396	130,444,314	289,656,503	-	289,656,503	118,759,847	901,375,699
Halifax	85,648,522	403,031	86,051,553	25,003,550	6,425,915	23,548,584	-	23,548,584	-	141,029,602
Harnett	65,492,948	94,983	65,587,931	42,588,196	5,860,080	38,910,930	-	38,910,930	861,110	153,808,247
Haywood	71,032,041	22,000	71,054,041	42,594,578	3,833,543	28,646,182	439,760	29,085,942	-	146,568,104
Henderson	124,651,546	858,200	125,509,746	-	30,973,653	35,544,872	11,181	35,556,053	-	192,039,452
Hertford	23,702,620	1,420	23,704,040	5,288,796	4,156,038	8,728,957	11,490	8,740,447	388,858	42,278,179
Hoke	16,747,492	39,691	16,787,183	29,093,339	1,649,663	13,190,537	-	13,190,537	-	60,720,722
Hyde	53,181	-	53,181	17,584,836	56,384	4,549,262	-	4,549,262	-	22,243,663
Iredell	116,072,738	14,736	116,087,474	60,948,632	40,619,501	59,980,190	-	59,980,190	24,809,574	302,445,371
Jackson	85,810,182	546,470	86,356,652	7,118,574	2,983,037	27,560,917	3,850	27,564,767	-	124,023,030
Johnston	76,564,951	661,223	77,226,174	11,394,933	44,534,879	42,245,995	-	42,245,995	5,921,073	181,323,054
Jones	5,046,072	-	5,046,072	23,300,909	628,823	4,685,573	-	4,685,573	-	33,661,377
Lee	49,069,209	96,330	49,165,539	14,755,563	9,082,832	39,774,954	42,680	39,817,634	508,554	113,330,122
Lenoir	33,852,600	1,011,015	34,863,615	9,323,890	10,582,287	32,236,361	-	32,236,361	-	87,006,153
Lincoln	264,080,914	1,566	264,082,480	36,301,828	10,506,904	27,289,234	-	27,289,234	7,386,448	345,566,894
Macon	83,185,223	133,530	83,318,753	8,493,386	5,000,000	21,262,097	-	21,262,097	-	118,074,236
Madison	8,769,299	-	8,769,299	22,022,474	730,278	7,426,237	-	7,426,237	-	38,948,288
Martin	30,107,639	7,913	30,115,552	7,733,420	3,068,551	13,977,298	-	13,977,298	-	54,894,821
McDowell	59,613,821	61,520	59,675,341	11,814,047	2,639,401	16,465,330	-	16,465,330	-	90,594,119
Mecklenburg	1,594,552,535	2,713,607	1,597,266,142	34,395,611	325,050,499	589,761,980	231,409	589,993,389	39,486,761	2,586,192,402
Mitchell	14,017,706	-	14,017,706	11,336,498	2,033,211	8,172,049	-	8,172,049	-	35,559,464
Montgomery	32,961,065	1,337,398	34,298,463	10,863,435	537,543	8,364,158	-	8,364,158	-	54,063,599
Moore	70,293,242	-	70,293,242	30,019,911	4,886,612	41,745,694	76,230	41,821,924	681,712	147,703,401
Nash	52,541,142	3,540	52,544,682	1,869,633	1,718,668	38,055,710	-	38,055,710	-	94,188,693
New Hanover	280,303,108	1,347,376	281,650,484	-	34,278,711	85,613,639	-	85,613,639	-	401,542,834
Northampton	55,029,823	67,410	55,097,233	12,283,464	3,247,340	8,420,593	-	8,420,593	1,158,923	80,207,553
Onslow	40,008,797	54,951	40,063,748	108,908,583	6,011,867	55,232,805	-	55,232,805	-	210,217,003
Orange	95,452,539	-	95,452,539	50,216,485	19,900,178	50,317,601	-	50,317,601	9,003,435	224,890,238
Pamlico	4,945,150	-	4,945,150	8,379,541	48,655	3,821,468	-	3,821,468	-	17,194,814
Pasquotank	12,257,811	10,599	12,268,410	16,500,796	3,108,987	17,151,797	-	17,151,797	-	49,029,990
Pender	16,972,539	-	16,972,539	26,409,850	4,192,514	12,587,039	-	12,587,039	-	60,161,942
Perquimans	8,023,147	3,503	8,026,650	13,835,039	726,131	6,345,991	-	6,345,991	-	28,933,811
Person	802,396,593	19,233,103	821,629,696	23,969,068	11,501,443	16,576,014	-	16,576,014	65,830	873,742,051
Pitt	11,734,070	57,252	11,791,322	14,954,958	6,110,264	63,175,701	-	63,175,701	-	96,032,245
Polk	30,007,246	-	30,007,246	14,075,476	9,508,292	14,550,892	-	14,550,892	349,674	68,491,580
Randolph	102,986,214	-	102,986,214	57,673,191	19,946,312	54,010,282	16,589	54,026,871	-	234,632,588
Richmond	320,091,600	863,945	320,955,545	137,031,307	25,022,556	26,415,438	-	26,415,438	723,529	510,148,375
Robeson	89,317,433	865,152	90,182,585	51,903,994	11,126,727	35,061,942	25,750	35,087,692	-	188,300,998
Rockingham	295,904,714	5,154,058	301,058,772	9,197,533	27,120,833	33,815,150	-	33,815,150	46,463,674	417,655,962
Rowan	258,953,372	1,788,284	260,741,656	8,951,074	30,324,221	52,622,989	-	52,622,989	29,725,261	382,365,201

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	208,296,844	27,000	208,323,844	27,893,087	7,123,459	28,017,047	-	28,017,047	-	271,357,437
Sampson	51,218,989	2,269,487	53,488,476	42,556,318	4,189,312	15,274,799	-	15,274,799	-	115,508,905
Scotland	22,296,997	98,532	22,395,529	14,320,956	4,989,885	21,911,154	-	21,911,154	-	63,617,524
Stanly	30,889,351	26,455	30,915,806	27,374,695	14,021,727	16,731,213	219,853	16,951,066	-	89,263,294
Stokes	343,120,941	1,791,988	344,912,929	16,976,996	275,809	20,303,313	-	20,303,313	-	382,469,047
Surry	61,618,967	16,270	61,635,237	31,856,868	-	23,297,609	-	23,297,609	3,376,361	120,166,075
Swain	17,726,136	79,100	17,805,236	-	475,889	8,500,168	-	8,500,168	-	26,781,293
Transylvania	44,418,895	5,030,710	49,449,605	17,708,821	3,428,025	36,727,761	1,770	36,729,531	-	107,315,982
Tyrrell	7,374,133	-	7,374,133	-	139,271	3,307,786	-	3,307,786	-	10,821,190
Union	81,020,055	13,894	81,033,949	109,728,084	61,956,497	70,685,496	90,460	70,775,956	-	323,494,486
Vance	47,096,229	14,560	47,110,789	4,427,388	6,576,878	18,987,318	-	18,987,318	-	77,102,373
Wake	1,883,922,711	17,372,034	1,901,294,745	49,635,014	197,348,301	519,568,683	-	519,568,683	30,929,616	2,698,776,359
Warren	23,020,723	36,594	23,057,317	18,938,908	8,400	10,878,753	-	10,878,753	647,393	53,530,771
Washington	17,135,335	-	17,135,335	1,598,677	724,109	4,725,268	-	4,725,268	-	24,183,389
Watauga	-	-	-	58,128,450	-	17,151,758	-	17,151,758	952,350	76,232,558
Wayne	266,904,156	142,308	267,046,464	22,015,568	18,952,075	38,265,330	-	38,265,330	-	346,279,437
Wilkes	80,583,007	192,990	80,775,997	24,771,587	-	15,963,135	-	15,963,135	2,426,656	123,937,375
Wilson	9,618,884	10,599	9,629,483	908,103	4,489,144	35,888,719	123,504	36,012,223	-	51,038,953
Yadkin	39,419,521	-	39,419,521	14,396,770	-	4,528,251	-	4,528,251	2,731,958	61,076,500
Yancey	7,288,419	-	7,288,419	23,668,772	1,048,709	8,282,853	-	8,282,853	-	40,288,753
All counties	13,192,715,666	103,368,296	13,296,083,962	2,740,536,045	1,801,479,894	4,412,201,883	1,493,659	4,413,695,542	463,840,296	22,715,635,739

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 counties. Non-system valuation for the other twenty counties are as follows: Avery, \$81,700; Beaufort, \$49,305; Burke, \$119,003; Clay, \$3,002,962; Columbus, \$330,650; Craven, \$6,500; Davidson, \$7,115,560; Gaston, \$120,510; Halifax, \$82,050; Haywood, \$359,710; Lincoln, \$3,685; Macon, \$2,573; McDowell, \$4,000; Moore, \$12,000; Onslow, \$6,698; Pamlico, \$31,500; Pitt, \$305,810; Polk, \$283,033; Rutherford \$130,200; Wake, \$277,704.

2 Gas Companies. System valuation and total valuation are the same in ninety four counties. Non-system valuation for the other six counties are as follows: Durham, \$15,169; Henderson, \$74,500; Lee, \$6,500; Orange, \$64,000; Wake, \$24,800; 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, \$1,250,750; Chatham, \$96,777; Guilford, \$937,950; Harnett, \$44,320; Mecklenburg, \$780,912; Rockingham, \$43,954; Wake, \$112,500.

**TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES  
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2009-2010**

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	5,663,119	3,569,119	9,232,238	-	586,650	509,641	10,328,529	Guilford	37,479,036	2,269,625	39,748,661	69,553,595	2,163,949	58,239,824	169,706,029
Alexander	1,415,685	999,224	2,414,909	-	-	-	2,414,909	Halifax	16,857,123	630,950	17,488,073	-	206,291	-	17,694,364
Alleghany	-	-	-	-	1,178	-	1,178	Harnett	11,025,401	483,068	11,508,469	-	139,673	-	11,648,142
Anson	12,286,993	32,800	12,319,793	-	22,187	2,269,909	14,611,889	Haywood	3,154,632	-	3,154,632	-	263,893	-	3,418,525
Ashe	-	-	-	-	2,505	-	2,505	Henderson	7,860,743	32,500	7,893,243	-	67,484	3,782,846	11,743,573
Avery	-	-	-	-	639	-	639	Hertford	4,538,625	52,559	4,591,184	-	39,819	-	4,631,003
Beaufort	6,890,363	329,000	7,219,363	-	44,132	1,578,869	8,842,364	Hoke	2,055,128	-	2,055,128	-	19,933	448,156	2,523,217
Bertie	3,764,215	78,200	3,842,415	-	59,664	-	3,902,079	Hyde	-	-	-	-	1,392	-	1,392
Bladen	10,516,089	113,464	10,629,553	-	46,399	-	10,675,952	Iredell	13,062,126	1,091,348	14,153,474	540	415,150	3,344,759	17,913,923
Brunswick	7,331,137	40,298	7,371,435	-	29,186	4,204,303	11,604,924	Jackson	5,038,742	15,625	5,054,367	-	23,905	457,377	5,535,649
Buncombe	23,593,453	873,100	24,466,553	10,741,117	388,566	6,692,293	42,288,529	Johnston	27,120,288	954,200	28,074,488	-	539,271	6,513,561	35,127,320
Burke	14,923,535	16,560	14,940,095	-	320,579	3,654,985	18,915,659	Jones	605,147	-	605,147	-	76,909	-	682,056
Cabarrus	13,662,161	756,290	14,418,451	-	364,442	10,944,095	25,726,988	Lee	8,784,455	403,802	9,188,257	-	31,182	817,339	10,036,778
Caldwell	-	79,500	79,500	-	32,050	24,678,241	24,789,791	Lenoir	4,137,900	120,080	4,257,980	729,255	189,499	3,415,537	8,592,271
Camden	1,388,657	-	1,388,657	-	4,070	-	1,392,727	Lincoln	8,983,155	46,572	9,029,727	87,674	281,272	-	9,398,673
Carteret	4,902,103	5,669,614	10,571,717	-	50,285	-	10,622,002	Macon	344,000	-	344,000	-	-	545,806	889,806
Caswell	4,452,497	205,860	4,658,357	-	84,007	-	4,742,364	Madison	9,454,069	6,000	9,460,069	-	-	-	9,460,069
Catawba	13,946,063	35,400	13,981,463	-	653,455	31,088,156	45,723,074	Martin	2,394,067	350,016	2,744,083	-	57,538	-	2,801,621
Chatham	6,747,312	361,775	7,109,087	-	83,406	-	7,192,493	McDowell	35,210,967	127,480	35,338,447	-	319,583	253,731	35,911,761
Cherokee	1,290,000	-	1,290,000	-	-	-	1,290,000	Mecklenburg	49,526,463	11,484,500	61,010,963	529,284,577	960,855	95,776,057	687,032,452
Chowan	1,085,804	-	1,085,804	-	4,070	569,680	1,659,554	Mitchell	28,498,264	21,500	28,519,764	-	-	890,244	29,410,008
Clay	-	-	-	-	-	-	-	Montgomery	2,303,917	-	2,303,917	-	95,547	-	2,399,464
Cleveland	18,259,731	524,150	18,783,881	-	79,101	11,125,521	29,988,503	Moore	6,097,875	440,970	6,538,845	-	35,286	2,164,998	8,739,129
Columbus	3,721,351	383,189	4,104,540	-	10,426	-	4,114,966	Nash	10,934,136	194,251	11,128,387	13,438	280,923	5,776,587	17,199,335
Craven	7,667,206	402,450	8,069,656	9,659,724	142,083	1,305,218	19,176,681	New Hanover	6,250,143	3,626,500	9,876,643	29,792,746	100,573	19,518,149	59,288,111
Cumberland	26,225,418	1,312,447	27,537,865	9,231,920	252,939	22,650,169	59,672,893	Northampton	17,531,710	19,098	17,550,808	-	73,361	946,510	18,570,679
Currituck	3,750,847	-	3,750,847	-	8,767	-	3,759,614	Onslow	-	500,920	500,920	6,182,113	471,983	771,107	7,926,123
Dare	-	-	-	2,013,247	27,043	362,207	2,402,497	Orange	7,600,487	562,710	8,163,197	8,767	703,630	1,740,175	10,615,769
Davidson	43,118,847	634,465	43,753,312	-	503,463	18,370,368	62,627,143	Pamlico	166	174,900	175,066	-	9,189	-	184,255
Davie	2,984,877	137,210	3,122,087	-	228,124	281,903	3,632,114	Pasquotank	2,899,287	-	2,899,287	13,348	9,011	-	2,921,646
Duplin	4,677,980	-	4,677,980	-	273,538	1,406,055	6,357,573	Pender	-	33,280	33,280	-	159,108	193,879	386,267
Durham	8,712,123	3,777,552	12,489,675	-	1,228,730	5,238,979	18,957,384	Perquimans	4,182,900	-	4,182,900	-	7,267	116,393	4,306,560
Edgecombe	19,242,461	1,330,114	20,572,575	-	76,137	-	20,648,712	Person	2,439,830	114,577	2,554,407	-	2,150	-	2,556,557
Forsyth	21,485,680	2,010,780	23,496,460	2,318,386	946,971	27,163,567	53,925,384	Pitt	6,766,421	658,998	7,425,419	2,257,998	66,692	3,677,750	13,427,859
Franklin	1,467,496	198,250	1,665,746	-	16,155	-	1,681,901	Polk	3,314,189	-	3,314,189	-	15,115	-	3,329,304
Gaston	25,923,655	630,698	26,554,353	-	453,289	2,634,176	29,641,818	Randolph	6,572,735	762,077	7,334,812	-	456,405	7,713,728	15,504,945
Gates	-	-	-	-	33,006	-	33,006	Richmond	23,592,023	187,293	23,779,316	-	89,664	-	23,868,980
Graham	-	-	-	-	-	-	-	Robeson	31,438,985	310,840	31,749,825	16,546	167,897	2,086,887	34,021,155
Granville	9,289,858	191,150	9,481,008	-	306,545	1,377,535	11,165,088	Rockingham	19,279,122	122,867	19,401,989	-	132,557	3,596,406	23,130,952
Greene	587,875	-	587,875	-	57,748	-	645,623	Rowan	30,612,419	671,903	31,284,322	-	373,801	14,508,838	46,166,961

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	20,281,160	758,022						21,039,182	-	37,181				
Sampson	348,049	141,090	489,139	-	185,892	4,237,965	4,912,996	Wake	26,295,539	9,514,910	35,810,449	189,922,064	1,263,373	25,939,456	252,935,342
Scotland	10,794,609	56,310	10,850,919	559	22,783	4,192,385	15,066,646	Warren	665,643	234,761	900,404	-	146,561	669,163	1,716,128
Stanly	6,098,236	-	6,098,236	-	10,848	-	6,109,084	Washington	2,256,798	43,300	2,300,098	-	24,276	383,835	2,708,209
Stokes	7,070,274	611,520	7,681,794	-	89,714	-	7,771,508	Watauga	-	-	-	-	43,275	1,438,679	1,481,954
Surry	5,250,431	-	5,250,431	-	225,081	25,081,906	30,557,418	Wayne	8,157,521	315,940	8,473,461	-	99,315	6,003,207	14,575,983
Swain	2,670,954	-	2,670,954	-	13,554	-	2,684,508	Wilkes	1,834,621	-	1,834,621	-	40,026	638,195	2,512,842
Transylvania	1,315,585	329,175	1,644,760	-	-	-	1,644,760	Wilson	20,681,596	235,960	20,917,556	-	201,022	7,546,118	28,664,696
Tyrrell	-	-	-	-	20,388	-	20,388	Yadkin	-	-	-	-	100,071	3,465,306	3,565,377
Union	21,556,799	70,660	21,627,459	-	23,258	1,367,744	23,018,461	Yancey	3,626,608	101,220	3,727,828	-	-	-	3,727,828
								All counties	930,700,913	64,189,923	994,890,836	861,836,381	19,232,621	503,384,899	2,379,344,737

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.

<sup>1</sup> 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 2009-2010**

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	267,794,818	12,053,469,202	2.22%	Hertford	46,909,182	1,201,064,686	3.91%	Vance	80,846,461	2,689,471,212	3.01%
Alexander	66,084,651	2,558,155,514	2.58%	Hoke	63,243,939	2,443,291,513	2.59%	Wake	2,951,711,701	119,000,143,799	2.48%
Alleghany	33,987,144	1,813,034,398	1.87%	Hyde	22,245,055	1,128,107,495	1.97%	Warren	55,246,899	2,527,074,570	2.19%
Anson	222,119,982	1,437,085,721	15.46%	Iredell	320,359,294	20,533,846,446	1.56%	Washington	26,891,598	797,999,000	3.37%
Ashe	75,848,579	3,761,322,270	2.02%	Jackson	129,558,679	11,152,784,345	1.16%	Watauga	77,714,512	8,737,294,961	0.89%
Avery	32,765,016	4,226,628,319	0.78%	Johnston	216,450,374	11,683,906,904	1.85%	Wayne	360,855,420	6,524,360,987	5.53%
Beaufort	65,044,662	4,262,129,245	1.53%	Jones	34,343,433	728,075,824	4.72%	Wilkes	126,450,217	5,503,924,776	2.30%
Bertie	37,547,696	1,096,759,045	3.42%	Lee	123,366,900	4,794,822,783	2.57%	Wilson	79,703,649	6,351,469,013	1.25%
Bladen	80,556,486	2,591,093,848	3.11%	Lenoir	95,598,424	3,707,759,057	2.58%	Yadkin	64,641,877	2,780,840,096	2.32%
Brunswick	1,149,034,376	33,337,968,392	3.45%	Lincoln	354,965,567	8,624,723,958	4.12%	Yancey	44,016,581	2,627,233,723	1.68%
Buncombe	515,756,086	28,913,350,441	1.78%	Macon	118,964,042	9,207,420,448	1.29%	<b>All counties</b>	<b>25,094,980,476</b>	<b>979,199,950,972</b>	<b>2.56%</b>
Burke	183,828,229	6,760,883,877	2.72%	Madison	48,408,357	1,885,542,179	2.57%				
Cabarrus	277,653,397	21,376,585,486	1.30%	Martin	57,696,442	1,826,592,182	3.16%				
Caldwell	151,817,205	5,489,636,178	2.77%	McDowell	126,505,880	3,139,402,545	4.03%				
Camden	14,802,086	1,165,439,576	1.27%	Mecklenburg	3,273,224,854	99,762,972,147	3.28%				
Carteret	143,635,821	19,218,885,365	0.75%	Mitchell	64,969,472	1,829,189,789	3.55%				
Caswell	60,765,092	1,481,096,422	4.10%	Montgomery	56,463,063	2,287,675,451	2.47%				
Catawba	590,581,896	14,760,754,721	4.00%	Moore	156,442,530	11,687,211,319	1.34%				
Chatham	244,367,554	8,418,599,730	2.90%	Nash	111,388,028	6,932,577,402	1.61%				
Cherokee	51,437,213	4,087,957,896	1.26%	New Hanover	460,830,945	33,751,610,263	1.37%				
Chowan	21,817,478	1,448,388,822	1.51%	Northampton	98,778,232	1,859,738,866	5.31%				
Clay	19,010,420	1,506,600,913	1.26%	Onslow	218,143,126	12,023,229,390	1.81%				
Cleveland	326,924,854	6,655,088,404	4.91%	Orange	235,506,007	15,481,216,206	1.52%				
Columbus	115,372,634	3,314,301,603	3.48%	Pamlico	17,379,069	1,385,043,625	1.25%				
Craven	106,631,760	7,017,327,158	1.52%	Pasquotank	51,951,636	3,326,661,498	1.56%				
Cumberland	353,893,757	20,660,466,462	1.71%	Pender	60,548,209	4,713,278,664	1.28%				
Currituck	70,398,266	8,238,987,125	0.85%	Perquimans	33,240,371	1,696,815,597	1.96%				
Dare	126,996,593	17,540,906,095	0.72%	Person	876,298,608	3,933,944,216	22.28%				
Davidson	388,516,645	12,950,818,770	3.00%	Pitt	109,460,104	11,554,751,000	0.95%				
Davie	73,077,250	4,256,582,715	1.72%	Polk	71,820,884	2,723,848,535	2.64%				
Duplin	113,709,050	3,699,978,301	3.07%	Randolph	250,137,533	10,219,845,108	2.45%				
Durham	527,311,220	29,080,078,128	1.81%	Richmond	534,017,355	2,794,549,699	19.11%				
Edgecombe	144,596,516	3,108,215,550	4.65%	Robeson	222,322,153	5,403,202,007	4.11%				
Forsyth	628,610,222	34,024,666,974	1.85%	Rockingham	440,786,914	6,103,353,640	7.22%				
Franklin	129,780,227	4,039,622,224	3.21%	Rowan	428,532,162	11,805,760,656	3.63%				
Gaston	716,108,280	14,690,965,927	4.87%	Rutherford	299,422,226	5,888,470,667	5.08%				
Gates	20,570,630	927,438,436	2.22%	Sampson	120,421,901	3,480,598,736	3.46%				
Graham	21,479,068	873,253,819	2.46%	Scotland	78,684,170	1,903,272,306	4.13%				
Granville	112,678,321	3,682,644,720	3.06%	Stanly	95,372,378	4,238,668,711	2.25%				
Greene	33,456,030	997,971,294	3.35%	Stokes	390,240,555	3,595,874,129	10.85%				
Guilford	1,071,081,728	44,756,489,173	2.39%	Surry	150,723,493	5,347,036,691	2.82%				
Halifax	158,723,966	3,551,396,361	4.47%	Swain	29,465,801	1,412,128,963	2.09%				
Harnett	165,456,389	6,897,782,633	2.40%	Transylvania	108,960,742	5,965,665,900	1.83%				
Haywood	149,986,629	7,174,171,946	2.09%	Tyrrell	10,841,578	487,119,759	2.23%				
Henderson	203,783,025	13,131,496,405	1.55%	Union	346,512,947	22,971,011,926	1.51%				

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

County	Rate	Fiscal year 2006-2007				Rate	Fiscal year 2007-2008				Rate	Fiscal year 2008-2009			
		Occupancy tax	Meals tax	Land transfer tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	License taxes
		[see rate column]	[1% rate]	[1% rate]			[see rate column]	[1% rate]	[1% rate]			[see rate column]	[1% rate]	[1% rate]	
%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	
Alamance	3	567,296			62,468	3	618,352			22,278	3	536,112			19,543
Alexander					10,350					9,900					10,490
Alleghany	3	39,936			3,780	3	43,169			3,950	3	42,677			3,700
Anson	3	23,429			4,310	3	23,418			3,640	3	21,481			3,990
Ashe	3	138,364			8,974	3	147,471			8,274	3	142,670			8,830
Avery					7,350					7,250					7,150
Beaufort					8,543					7,303					13,978
Bertie					6,636					6,177					6,036
Bladen					13,517					14,471					10,786
Brunswick	1	1,112,779			58,631	1	1,090,000			57,279	1	1,030,525			53,324
Buncombe	4	6,569,262			111,893	4	6,842,201			111,468	4	6,218,003			112,093
Burke	3	185,647			16,513	3	303,140			16,302	6	298,553			17,809
Cabarrus	5	1,583,775			441,328	5	2,110,664			645,934	6	2,408,442			706,384
Caldwell	3	87,981			24,336	3	98,771			14,106	3	74,027			23,080
Camden	6	6,212		586,419	1,900	6	6,399		429,050	2,605	6	25,499		261,656	3,230
Carteret	5	4,622,423			13,128	5	4,774,241			13,051	5	4,404,214			48,393
Caswell					6,660					6,510					4,825
Catawba					60,053					53,980					51,298
Chatham	3	108,507			17,460	3	104,429			18,420	3	72,924			17,145
Cherokee	3	144,366			10,300	3	127,484			11,400	3	103,259			11,450
Chowan	5	121,684		648,146	2,725	5	126,049		773,137	2,375	5	111,965		277,266	2,150
Clay	3	18,329			3,900	3	18,405			3,400	3	14,658			3,600
Cleveland	3	185,438			18,405	3	195,531			19,020	3	173,819			19,805
Columbus	3	62,399			21,148	3	108,299			24,216	3	81,920			20,354
Craven	6	1,168,702			54,534	6	1,273,880			51,772	6	1,224,656			56,157
Cumberland	6	3,600,195	4,513,421		456,239	6	4,147,600	4,736,543		438,582	6	4,255,011	5,056,897		439,507
Currituck	6	8,056,036		3,237,940	37,070	6	8,944,369		2,559,784	36,791	6	9,276,524		1,890,224	36,029
Dare	5	16,341,094	1,847,456	6,994,744	30,198	5	17,255,037	1,908,072	5,627,009	31,069	5	17,182,669	1,851,189	4,037,302	31,393
Davidson					50,175					45,295					42,228
Davie	3	42,879			14,608	3	43,796			15,157	3	38,470			14,090
Duplin	6	178,686			25,679	6	239,316			28,128	6	198,169			21,475
Durham	6	8,561,624			909,148	6	8,901,086			962,010	6	7,691,180			965,392
Edgecombe					34,716					36,192					32,749
Forsyth	6	3,899,633			358,027	6	4,065,965			444,825	6	3,372,748			399,045
Franklin	6	65,054			19,300	6	59,797			19,435	6	62,055			164,333
Gaston	3	941,832			767,693	3	1,035,162			803,472	3	939,368			764,112
Gates					1,910					2,033					1,745
Graham	3	123,756			4,000	3	152,816			4,650	3	138,052			3,400
Granville	6	111,225			11,821	6	155,041			11,821	6	205,795			11,121
Greene					6,011					5,711					7,186



TABLE 75. -Continued

County	R a t e %	Fiscal year 2006-2007				R a t e %	Fiscal year 2007-2008				R a t e %	Fiscal year 2008-2009			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Guilford	3	4,464,632			186,487	3	4,665,109			179,797	3	4,077,263			167,012
Halifax	5	512,845			22,162	5	558,584			22,292	5	568,589			23,329
Harnett	6	332,359			31,800	6	393,721			30,050	6	362,767			33,230
Haywood	4	760,217			27,200	4	930,481			25,050	4	975,405			27,800
Henderson	4	764,657			35,835	4	944,822			34,710	4	958,945			34,980
Hertford	3	49,770			18,240	3	45,317			15,928	3	38,369			16,570
Hoke					9,349					9,592					10,256
Hyde	3	397,214			1,070	3	435,976			1,780	3	430,600			1,325
Iredell					74,354					70,928					70,387
Jackson	3	516,020			21,144	3	514,805			18,309	3	429,378			19,236
Johnston	3	559,060			53,261	3	569,764			58,672	3	542,577			55,284
Jones					625					650					700
Lee	3	181,006			17,625	3	184,017			15,072	3	151,748			15,462
Lenoir	3	171,982			21,920	3	188,708			22,368	3	181,336			20,875
Lincoln	3	61,684			24,200	3	56,691			24,400	3	43,546			23,550
Macon	3	479,745			28,900	3	472,473				3	407,720			13,800
Madison	5	141,871			9,726	5	159,922			8,869	5	160,562			8,486
Martin	6	206,376			5,215	6	252,918			5,280	6	216,541			6,021
McDowell	5	157,828			9,063	5	233,638			14,775	5	263,195			15,683
Mecklenburg	8	31,908,949	18,765,352		354,945	8	34,846,075	19,989,382		375,248	8	29,469,716	19,226,504		380,694
Mitchell	3	52,464			5,850	3	56,988			4,700	3	48,992			4,650
Montgomery	3	28,437			9,790	3	28,226			905	3	24,660			8,970
Moore	3	1,282,379			3,598	3	1,386,839			19,975	3	1,131,722			41,395
Nash	5	1,130,568			160,768	5	1,112,696			196,889	5	1,081,645			92,515
New Hanover	3	3,864,143			569,899	3	4,305,353			49,827	6	3,532,900			148,466
Northampton					4,235					4,590					4,335
Onslow	3	1,337,134			89,816	3	1,540,065			97,889	3	1,676,045			91,979
Orange	3	664,903			456,987	3	724,486			133,493	3	935,220			483,000
Pamlico					4,870					3,200					5,120
Pasquotank	6	474,563		2,222,493	11,400	6	507,667		1,889,495	10,745	6	477,517		798,249	11,205
Pender	3	12,382			5,000	3	11,161			9,657	3	9,152			4,635
Perquimans				663,043	31,638	6	4,031		472,461	25,714	6	11,725		435,085	12,060
Person	5	184,706			23,855	5	155,415			23,229	5	161,597			23,001
Pitt	6	1,370,832			35,608	6	1,469,467			35,930	6	1,364,073			74,972
Polk	3	67,606			8,450	3	74,874			6,800	3	66,108			5,900
Randolph	3	371,708			105,718	3	381,301			104,451	5	366,575			100,133
Richmond	3	252,347			12,691	3	260,640			6,655	3	237,526			8,604
Robeson					27,519					31,523					41,181
Rockingham	3	164,303			34,377	3	170,877			40,794	3	235,283			46,787
Rowan	3	309,228			88,120	3	322,162			80,597	3	302,666			80,777

TABLE 75. -Continued

County	R a t e %	Fiscal year 2006-2007				R a t e %	Fiscal year 2007-2008				R a t e %	Fiscal year 2008-2009			
		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	5	561,154			12,800	5	578,181			12,900	5	519,274			12,700
Sampson					18,550					19,800	3	50,205			17,600
Scotland	6	155,894			6,345	6	297,372			5,095	6	316,000			5,728
Stanly	6	163,680			30,833	6	215,575			29,692	6	197,666			44,072
Stokes					56,726					52,246					49,705
Surry					31,355					22,724					15,510
Swain	3	315,733			9,750	3	367,680			9,000	3	386,571			10,620
Transylvania	4	321,327			12,147	4	345,030			10,498	4	307,908			11,068
Tyrrell	6	6,280			930	6	5,992			875	6	4,093			725
Union					42,200					42,983					41,143
Vance	3	335,434			8,870	3	338,030			21,547	3	309,159			26,580
Wake	6	13,632,091	15,749,286		196,636	6	14,686,700	16,925,265		203,419	6	13,484,795	17,581,737		199,470
Warren					17,533					14,385					23,924
Washington	6	103,116			3,945	6	121,115			2,958	6	106,554			3,225
Watauga	6	728,144			21,457	6	821,796			18,573	6	778,309			8,798
Wayne					49,528					53,297					54,539
Wilkes					311,938					334,414					279,793
Wilson	3	359,869			46,519	3	438,977			37,505	3	419,298			39,604
Yadkin					14,400					14,050	6	32,497			14,800
Yancey	3	58,342			5,890	3	63,755			5,605	3	49,006			6,408
<b>Total</b>		<b>128,643,524</b>	<b>40,875,515</b>	<b>14,352,785</b>	<b>7,257,097</b>		<b>139,257,360</b>	<b>43,559,262</b>	<b>11,750,936</b>	<b>6,753,149</b>		<b>128,248,443</b>	<b>43,716,327</b>	<b>7,699,782</b>	<b>7,269,779</b>
<b>Total collections</b>					<b>191,128,921</b>					<b>201,320,707</b>					<b>186,934,331</b>

Detail may not add to totals due to rounding.



TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Bertie</b>												
Askewville												
Aulander							377					3,679
Colerain												
Kelford												
Lewiston-Woodville							475	325				200
Powellsville												
Roxobel								120				115
Windsor							2,541	3,425				2,900
<b>Bladen</b>												
Bladenboro							3,192	3,620				3,860
Clarkton							1,875	1,800				1,638
Dublin							1,054	973				828
East Arcadia												
Elizabethtown							26,918	27,927				25,463
Tar Heel							412					370
White Lake							7,362	8,680				9,620
<b>Brunswick</b>												
Bald Head Island	6	618,585			6	635,520	1,035	1,110	6	657,416		1,127
Belville							9,405	6,758				6,795
Boiling Spring Lakes							4,754	5,847				7,941
Bolivia												
Calabash							6,493	7,289				10,116
Carolina Shores							5,995					8,800
Caswell Beach	5	231,658			5	170,460	5,907	5,408	5	180,054		5,248
Holden Beach	5	1,495,606			5	1,531,811	9,267	7,392	5	1,265,624		7,335
Leland							63,436	102,342				85,115
Navassa												
Northwest							1,386	2,012				1,773
Oak Island	5	726,051			5	964,053			5	930,171		
Ocean Isle Beach	3	1,134,847			3	1,168,621	7,270	14,563	3	882,277		15,764
Sandy Creek												
Shalotte	3	87,757			3	83,051	22,536	19,989	3	73,766		2,556
Southport	3	12,187			3	13,145	18,940	20,321	3	17,777		20,358
St James												
Sunset Beach	5	922,107			5	933,160	405	405	5	854,546		450
Varnamtown												
<b>Buncombe</b>												
Asheville							2,120,626	1,894,330				2,473,980
Biltmore Forest												
Black Mountain							61,996	65,121				54,479
Montreat							75					
Weaverville							4,728	4,743				4,788
Woodfin							8,981	11,859				17,568

TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Burke</b>												
Connelly Springs												
Drexel												
Glen Alpine								173				680
Hickory**												
Hildebran												
Long View**												
Morganton				56,068				56,751				58,486
Rhodhiss**												
Rutherford College												
Valdese												
<b>Cabarrus</b>												
Concord				1,868,522				2,141,816				1,979,239
Harrisburg				1,630								3,330
Kannapolis*				361,817				532,723				497,068
Locust**												
Midland												
Mount Pleasant				75				75				15
<b>Caldwell</b>												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls								3,525				3,358
Hickory**												
Hudson												
Lenoir								124,813				120,980
Rhodhiss*								6				322
Sawmills												
<b>Camden</b>												
Elizabeth City**												
<b>Carteret</b>												
Atlantic Beach				19,011				17,684				21,643
Beaufort				25,903				27,757				30,363
Bogue				762								
Cape Carteret				7,400				7,400				7,654
Cedar Point												
Emerald Isle				12,090				15,644				14,792
Indian Beach												985
Morehead City				65,873				70,430				74,619
Newport				8,317				8,563				7,245
Peletier												
Pine Knoll Shores				2,994				3,573				4,088





TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Davie</b>												
Bermuda Run												
Cooleemee												
Mocksville												
<b>Duplin</b>												
Beulaville								2,593				2,835
Calypso				225				205				225
Faison*				2,595				1,660				1,380
Greenevers												
Harrells**												
Kenansville												
Magnolia												
Mount Olive**												
Rose Hill				456				975				1,144
Teachey												
Wallace*				15,216				16,043				31,421
Warsaw				7,948				7,734				7,622
<b>Durham</b>												
Chapel Hill**												
Durham*				2,596,971				2,702,148				2,834,356
Morrisville**												
Raleigh**												
<b>Edgecombe</b>												
Conetoe				592				572				
Leggett												
Macclesfield				455				455				455
Pinetops				1,155				1,260				1,260
Princeville								903				1,571
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				73,859				79,765				72,874
Whitakers**												
<b>Forsyth</b>												
Bethania												
Clemmons				75				25				380
High Point**												
Kernersville*				97,649				98,938				98,610
King**												
Lewisville												300
Rural Hall												
Tobaccoville*												
Walkertown				31,670				36,322				34,102
Winston-Salem				3,768,931				4,087,580				



TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Franklin</b>												
Bunn				2,747				2,658				2,001
Centerville												
Franklinton				18,150				18,165				9,192
Louisburg				13,721				3,340				11,608
Youngsville				4,889				5,924				4,595
Wake Forest**												
<b>Gaston</b>												
Belmont				16,517				22,433	3	25,206		15,775
Bessemer City				26,670				24,602				26,573
Cherryville				21,622				20,731				19,005
Cramerton												185
Dallas				4,278				6,048				9,093
Gastonia	3	440,121		969,843	3	466,731		1,050,462	3	369,704		1,048,537
High Shoals*												
Kings Mountain**												
Lowell				3,479				3,141				3,828
McAdenville												
Mount Holly				14,349				14,349				14,548
Ranlo												
Spencer Mountain												
Stanley				7,246								
<b>Gates</b>												
Gatesville												
<b>Graham</b>												
Lake Santeetlah												
Robbinsville												
<b>Granville</b>												
Butner												
Creedmoor				5,634				37,454				38,407
Oxford				73,965				67,715				90,392
Stem												
Stovall												
<b>Greene</b>												
Hookerton				15				15				15
Snow Hill				6,373								
Walstonburg				141				151				151

TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Guilford</b>												
Archdale**												
Burlington**												
Gibsonville**												
Greensboro	3	3,597,645		6,006,867	3	3,799,301		5,334,472	3	3,443,783		5,624,943
High Point*	3	1,744,880		1,343,851	3	1,830,275		2,831,330	3	1,584,659		3,729,402
Jamestown				43,452								
Kernersville**												
Oak Ridge												
Pleasant Garden												
Sedalia												
Stokesdale												
Summerfield												
Whitsett								140				
<b>Halifax</b>												
Enfield				7,738				7,503				7,889
Halifax				152				163				133
Hobgood				195				235				236
Littleton				4,748				4,864				4,586
Roanoke Rapids	1	76,690		146,387	1	86,572		157,034	1	95,241		154,347
Scotland Neck								5,268				5,527
Weldon				13,755				14,368				15,713
<b>Harnett</b>												
Angier				8,395				6,587				7,747
Broadway**												
Coats				2,668				2,685				19,207
Dunn				74,873				73,914				179,170
Erwin				7,348				8,961				17,429
Lillington				7,165				7,530				7,327
<b>Haywood</b>												
Canton				13,894				9,973				8,299
Clyde				293				230				240
Maggie Valley				18,017				14,769				15,836
Waynesville				19,029				178,907				192,219
<b>Henderson</b>												
Flat Rock												
Fletcher				14,483				11,236				14,401
Hendersonville				176,986				204,412				79,747
Laurel Park												
Mills River												
Saluda**												
<b>Hertford</b>												
Ahoskie	3	\$26,533		106,969	3	41,470		103,708	3	\$30,534		115,140
Cofield				552				526				525
Como								88				89
Harrellsville												
Murfreesboro								4,713				4,583
Winton				3,809				4,378				8,196

TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Hoke												
Raeford				685				705				560
Red Springs**												
Hyde												
Iredell												
Davidson**								30				
Harmony												
Love Valley												
Mooresville	4	675,805		45,943	4	699,499		61,682	4	634,607		61,682
Statesville	5	679,213		476,785	5	729,640		379,907	5	627,122		377,220
Troutman												
Jackson												
Dillsboro				1,910				2,277				1,012
Forest Hills												
Highlands**												
Sylva				19,190				18,644				19,549
Webster												
Johnston												
Benson	2	5,275		14,625	2	13,251		15,136	2	11,007		
Clayton				39,496				31,100				38,337
Four Oaks				3,419				3,108				3,425
Kenly*	2	9,729							2	24,822		
Micro				130				130				120
Pine Level				5,920				6,391				3,285
Princeton								2,005				1,704
Selma	2	96,684		12,954	2	113,890		14,127	2	106,083		13,448
Smithfield	2	83,015		21,304	2	120,837			2	118,361		25,940
Wilson's Mills												
Zebulon**												
Jones												
Maysville				1,185								4,002
Pollocksville												
Trenton												
Lee												
Broadway*												
Sanford				3,615				212,471				284,339
Lenoir												
Grifton**												
Kinston	3	189,095		226,445	3	191,175		185,707	3	176,982		202,332
La Grange				4,308				4,808				5,793
Pink Hill				3,045				3,076				2,924
Lincoln												
Lincolnton	3	61,573			3	57,027			3	44,395		
Maiden**												
Macon												
Franklin				23,144				22,158	3	91,857		21,540
Highlands*				12,606				6,484				4,325





TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Pamlico</b>												
Alliance												
Arapahoe												
Bayboro							881					772
Grantsboro												1,410
Mesic												
Minnesott Beach							135					90
Oriental	3	21,439			3	26,737			3	22,318		
Stonewall												
Vandemere												
<b>Pasquotank</b>												
Elizabeth City*							231,502					254,505
<b>Pender</b>												
Atkinson							120					500
Burgaw	3	6,193			3	8,716			3	7,893		8,228
Saint Helena												
Surf City*	3	321,417			3	379,357			3	401,750		40,290
Topsail Beach	3	243,019			3	449,826			3	468,496		3,411
Wallace**												
Watha												
<b>Perquimans</b>												
Hertford							13,305					13,231
Winfall							3,617					3,782
<b>Person</b>												
Roxboro							136,376					137,099
<b>Pitt</b>												
Ayden							56,203					62,049
Bethel												1,543
Falkland							220					165
Farmville							29,046					20,182
Fountain							478					528
Greenville							1,364,359					1,453,966
Grifton*							11,160					10,505
Grimesland							255					376
Simpson												
Winterville							12,648					14,775
<b>Polk</b>												
Columbus	3	22,995			3	24,747			3	23,458		10,384
Saluda*							3,538					4,420
Tryon	3	13,401			3	19,350			3	13,963		185
							15					40



TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Rowan</b>												
China Grove												
Cleveland												
East Spencer							8,074					14,906
Faith												
Granite Quarry							3,167					5,109
Kannapolis**												
Landis												
Rockwell							4,122					3,371
Salisbury							290,194					310,384
Spencer							3,037					2,950
<b>Rutherford</b>												
Bostic												
Chimney Rock												
Ellenboro												
Forest City							4,680					535
Lake Lure							4,817					4,837
Ruth												
Rutherfordton							34,558					66,645
Spindale							7,042					8,283
<b>Sampson</b>												
Autryville							480					420
Clinton							73,722					72,550
Faison**												
Garland							4,687					4,536
Harrells*												
Newton Grove							22,717					2,963
Roseboro							4,120					4,265
Salemburg							1,499					1,460
Turkey												
<b>Scotland</b>												
East Laurinburg												
Gibson							260					285
Laurinburg							29,549					29,491
Maxton**												
Wagram							653					850
<b>Stanly</b>												
Albemarle							223,074					157,399
Badin												
Locust*							9,737					15,238
Misenhimer												
New London												
Norwood							1,663					1,780
Oakboro							1,767					1,775
Red Cross												
Richfield												2,325
Stanfield							495					225





TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
<b>Wake</b>												
Angier**												
Apex							125,896					133,842
Cary*							2,814,261					3,152,250
Durham**												
Fuquay-Varina							88,176					99,079
Garner							157,969					271,673
Holly Springs							117,200					171,839
Knightdale							74,061					178,290
Morrisville*							408,006					495,065
Raleigh*							10,668,888					14,009,983
Rolesville							15,343					22,959
Wake Forest*							118,084					134,146
Wendell							8,006					7,637
Zebulon*							46,596					25,618
<b>Warren</b>												
Macon												
Norlina												
Warrenton							2,238					3,214
<b>Washington</b>												
Creswell							350					350
Plymouth							9,763					
Roper							322					263
<b>Watauga</b>												
Beech Mountain*	6	257,173			6	219,851			6	193,926		
Blowing Rock*	6	795,915		16,261	6	795,606		14,326	6	680,106		15,233
Boone	3	533,386		51,477	3	554,173		47,554	3	525,856		46,196
Seven Devils*	6	51,943		525	6	61,094		1,142	6	49,920		887
<b>Wayne</b>												
Eureka												
Fremont				20				50				105
Goldsboro	5	488,415		242,716	5	485,029		224,902	5	490,139		235,121
Mount Olive*				14,440				12,367				14,629
Pikeville												
Seven Springs				110								
Walnut Creek												
<b>Wilkes</b>												
Elkin**												
North Wilkesboro				10,819				12,909				10,652
Ronda								170				
Wilkesboro	3	149,213		14,626	3	140,845		17,005	3	122,844		19,060

TABLE 76. -Continued

Municipality	Fiscal year 2006-2007			Fiscal year 2007-2008			Fiscal year 2008-2009					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wilson												
Black Creek												
Elm City							2,398					2,398
Kenly**												
Lucama							1,096					886
Saratoga												
Sharpsburg**												
Sims							252					225
Stantonsburg							720					685
Wilson							557,691					532,064
Yadkin												
Boonville												
East Bend												
Jonesville	3	158,643			3	289,565			3	282,664		5,983
Yadkinville							200		6	19,669		100
Yancey												
Burnsville							18,234					19,453
<b>Total</b>		<b>24,803,592</b>	<b>214,383</b>	<b>83,420,568</b>		<b>26,374,474</b>	<b>222,970</b>	<b>94,201,301</b>		<b>24,516,584</b>	<b>242,935</b>	<b>97,316,740</b>
<b>Total collections</b>				<b>108,438,543</b>				<b>120,798,744</b>				<b>122,076,259</b>

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.