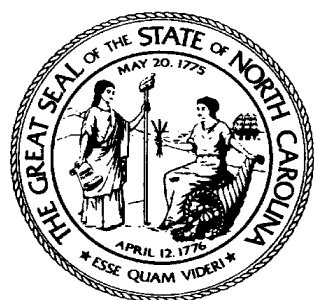
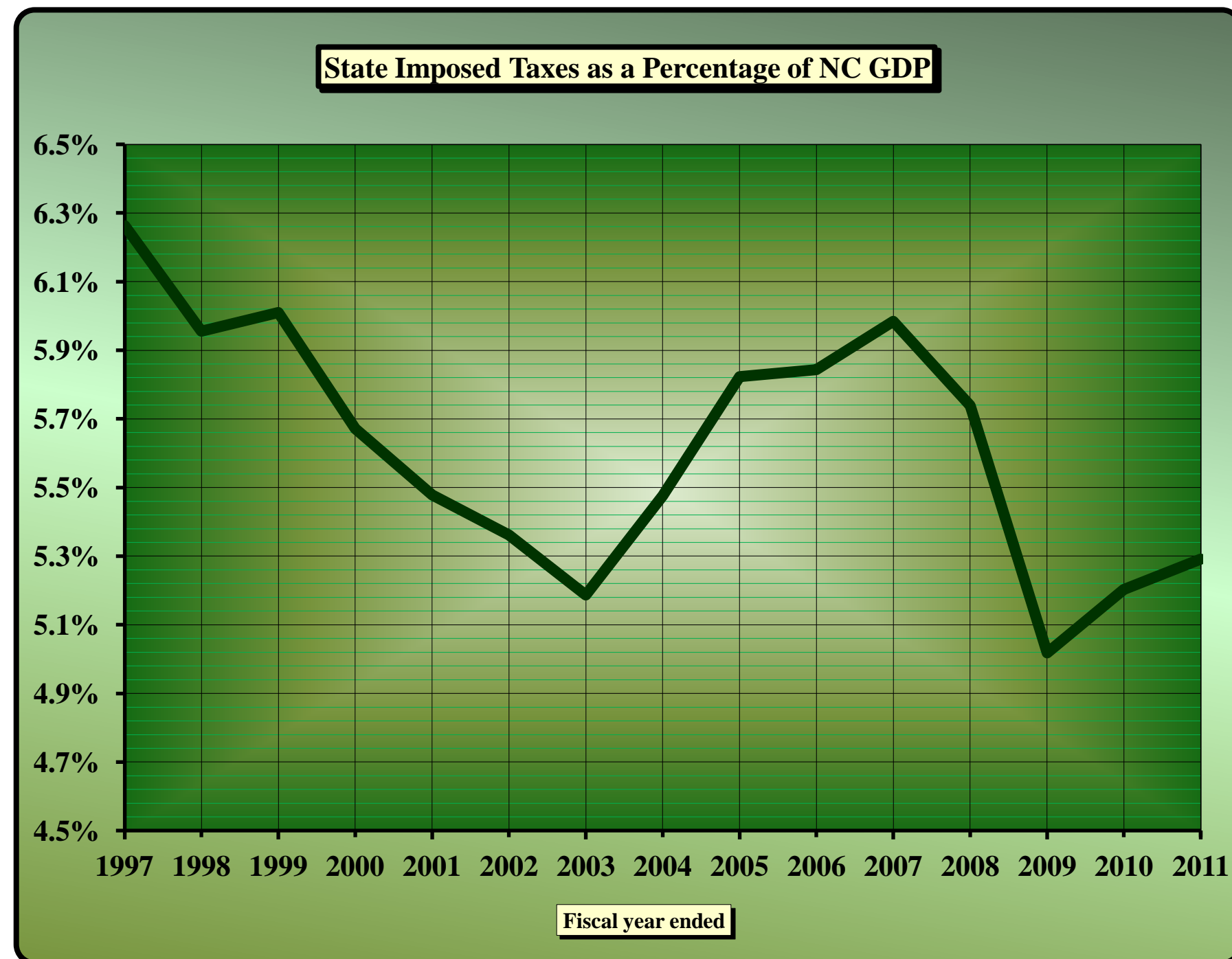


Statistical Abstract of North Carolina Taxes 2011



Policy Analysis and
Statistics Division

**Statistical Abstract of North Carolina Taxes
2011**

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 Amelia Bryan at (919) 733-4548.

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PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

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

Fiscal year	NC GDP [current dollars] [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percent of NC GDP
	Amount [\$]	Percent change %	General tax amount [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
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...	228,708,000,000	13.60%	13,292,313,251	327,929,720	13,620,242,971	8.02%	5.96%
1998-1999...	242,799,000,000	6.16%	14,207,776,552	385,286,674	14,593,063,226	7.14%	6.01%
1999-2000...	266,005,000,000	9.56%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.67%
2000-2001...	281,542,000,000	5.84%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.48%
2001-2002...	291,950,000,000	3.70%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.36%
2002-2003...	302,201,000,000	3.51%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.19%
2003-2004...	311,088,000,000	2.94%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.48%
2004-2005...	327,343,000,000	5.23%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.82%
2005-2006...	354,664,000,000	8.35%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.84%
2006-2007...	378,241,000,000	6.65%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.98%
2007-2008...	396,740,000,000	4.89%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.74%
2008-2009...	407,360,000,000	2.68%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	5.02%
2009-2010...	411,495,000,000	1.02%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.20%
2010-2011...	424,562,000,000	3.18%	21,464,738,702	1,000,330,096	22,465,068,798	4.93%	5.29%

The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state series beginning with 1997 when the data basis changed from SIC industry definitions to NAICS industry definitions. Data discontinuity may affect both the levels and computed growth rates of the GDP by state estimates.

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds. Sources: Bureau of Economic Analysis. *Gross Domestic Product by State Data Table*, released June 5, 2012; North Carolina Employment Security Commission. Unemployment taxes.

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

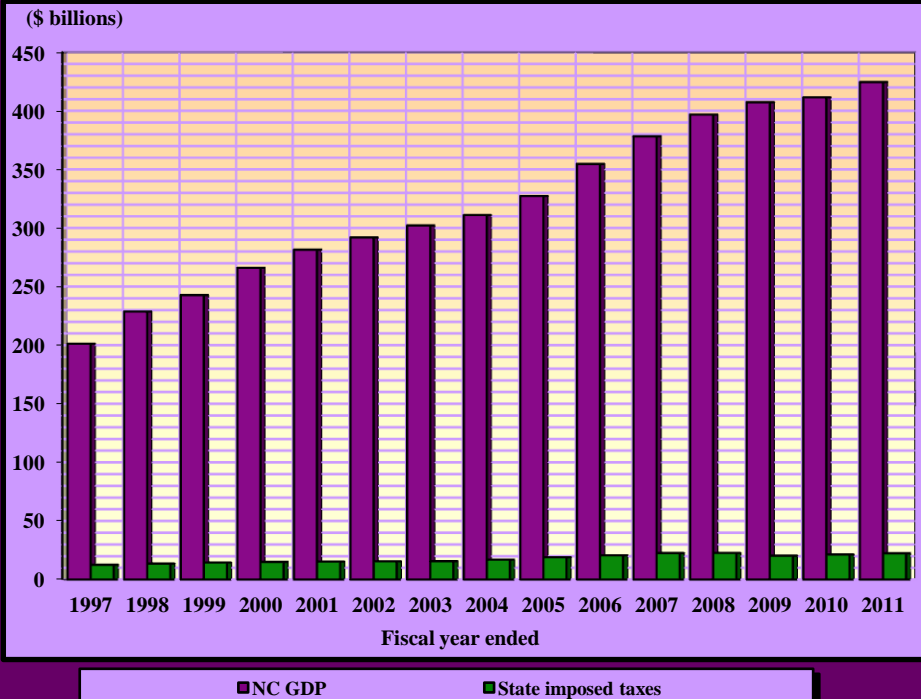


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



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

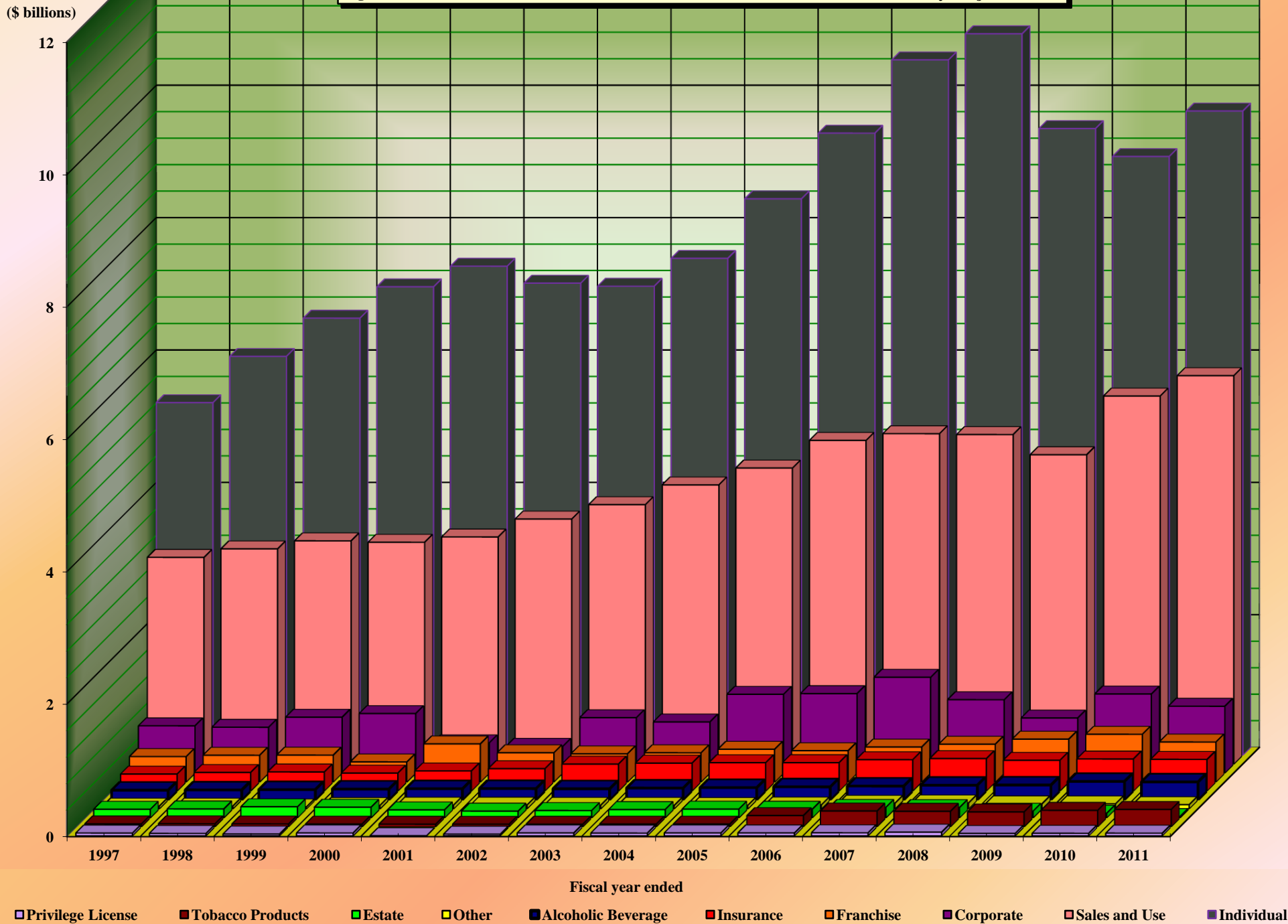


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

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

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

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%	71,905,766	0.39%	23,755,446	0.12%
Privilege License Tax.....	46,277,585	0.24%	56,309,007	0.28%	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%
Tobacco Products Tax.....	241,174,320	1.24%	237,377,533	1.20%	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	531,412,140	2.73%	574,460,805	2.90%	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%
Income Taxes:										
Individual Income Tax.....	10,507,966,531	54.00%	10,902,299,190	55.00%	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%
Corporate Income Tax.....	1,451,399,198	7.46%	1,111,668,852	5.61%	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%
Total income taxes.....	11,959,365,728	61.46%	12,013,968,042	60.60%	10,305,717,397	53.83%	10,245,470,831	54.91%	10,748,414,469	56.11%
Sales and Use Tax.....	4,995,570,841	25.67%	4,981,673,149	25.13%	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%
Alcoholic Beverage Tax.....	212,608,231	1.09%	225,125,416	1.14%	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%
Gift Tax.....	15,641,779	0.08%	17,354,083	0.09%	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	324,535	0.00%	278,555	0.00%	183,472	0.00%	345,414	0.00%	370,786	0.00%
Insurance Tax.....	475,545,413	2.44%	492,698,607	2.49%	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%
Piped Natural Gas Tax.....	36,057,204	0.19%	36,476,388	0.18%	34,240,028	0.18%	33,794,094	0.18%	30,995,454	0.16%
Real Estate Conveyance Tax.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax*.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax*.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax**.....	36,558,780	0.19%	37,748,630	0.19%	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	2,987	0.00%	2,852	0.00%	6,402	0.00%	7,408	0.00%	4,870	0.00%
Total Tax Revenue.....	18,712,126,352	96.16%	18,832,237,918	95.00%	16,779,079,034	87.64%	17,745,037,304	95.11%	18,380,116,720	95.95%
Total Non-tax Revenue & Transfers.....	747,904,898	3.84%	991,845,829	5.00%	2,366,598,932	12.36%	912,269,988	4.89%	776,500,873	4.05%
Total General Fund Revenue.....	19,460,031,250	100.00%	19,824,083,747	100.00%	19,145,677,966	100.00%	18,657,307,292	100.00%	19,156,617,593	100.00%

Detail may not add to totals due to rounding.

Amounts shown are collections credited to the General Fund after deduction of local shares of utility franchise, piped natural gas excise, beverage, telecommunications, video programming, and intangibles taxes; certain reimbursements to local governments; and transfers to special funds.

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

Effective July 1, 1996, the statute pertaining to the real estate conveyance tax was rewritten to delete the crediting of proceeds to the General Fund, instead allocating 25% of the proceeds to the Natural Heritage Trust Fund and the remaining 75% to the Parks and Recreation Trust Fund.

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.

The North Carolina estate tax was repealed effective for the estates of decedents whose death occurred during the January 1, 2010 through December 31, 2010 period.

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 years 2001-02 and 2010-11, certain portions of the white goods disposal tax and scrap tire disposal tax were required to be credited to the General Fund.

For fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal year 2010-11, the proceeds were credited to the General Fund as non-tax revenue. Refer to *Table 3* for details of amounts credited for fiscal year 2010-11.

**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.

Gift Tax. The gift tax was repealed effective for tax years beginning on or after January 1, 2009.

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

Sources of revenue	Fiscal Year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%
Judicial Department receipts.....	110,381,204	10.36%	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%
Sales tax reimbursement - Highway Fund*	14,560,000	1.37%	15,360,000	1.36%	16,379,000	1.32%	16,166,400	1.90%	-	-
Sales tax refund - Non-Highway Fund**.....	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%
Secretary of State.....	31,791,800	2.98%	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%
Cost of administering local government										
sales and use tax.....	11,774,315	1.11%	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%
Disproportionate share payments.....	110,404,184	10.36%	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%
Intrastate transfer of funds.....	22,966,323	2.16%	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%
Banking and investment fees.....	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%
Insurance Department.....	46,370,190	4.35%	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%
Reversions of capital improvements funds.....	4,359,377	0.41%	178,832	0.02%	12,544	0.00%	444	0.00%	679	0.00%
ABC Board application fees.....	6,057,030	0.57%	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%
Gasoline and oil inspection fees.....	948,769	0.09%	949,133	0.08%	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%
Transfer of Use Tax from Highway										
Trust Fund.....	171,700,000	16.12%	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%
Administrative Office of the Courts:										
DWI service fees.....	5,280,879	0.50%	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%
Probation - supervision fees.....	10,420,535	0.98%	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%
Miscellaneous.....	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%
Total General Fund Non-tax Revenue and Transfers.	1,065,344,378	100.00%	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	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.....	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%
Judicial Department receipts.....	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%
Sales tax reimbursement - Highway Fund*	-	-	18,190,000	1.83%	17,610,000	0.74%	17,557,170	1.92%	17,004,498	2.19%
Sales tax refund - Non-Highway Fund**	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%
Secretary of State.....	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%
Cost of administering local government										
sales and use tax.....	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%
Disproportionate share payments.....	100,000,000	13.37%	100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%
Intrastate transfer of funds.....	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%
Banking and investment fees.....	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%
Insurance Department.....	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%
Reversions of capital improvements funds.....	45	0.00%	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%	1	0.00%
ABC Board application fees.....	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%
Gasoline and oil inspection fees.....	913,976	0.12%	784,734	0.08%	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%
Transfer of Use Tax from Highway										
Trust Fund.....	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%
Administrative Office of the Courts:										
DWI service fees.....	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%
Probation - supervision fees.....	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%
Miscellaneous.....	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%	8,265,682	0.91%	6,935,172	0.89%
Total General Fund Non-tax Revenue and Transfers.	747,904,898	100.00%	991,845,829	100.00%	2,366,598,932	100.00%	912,269,988	100.00%	776,500,873	100.00%

Detail may not add to totals due to rounding.

Non-tax revenue and transfers include earnings, fees, dividends, transfers, etc.

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, DWI restoration fees, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, 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.

2010-11 Intrastate transfer of funds category includes \$75,181,766 from the Public School Building Capital Fund to offset continued operations of the State's public schools during the 2009-2011 fiscal biennium. SL 2010-31, s. 2.2.(d),(e) and SL 2010-123, s. 1.2.(a),(b) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts be transferred to the General Fund for fiscal year 2010-11.

*§ 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, 2010)

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 [2009] [\$1,000s]	Population as of 7/1/2010 [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 [2009] [%]	Rank
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Alabama.....	316,354	66.11	2,097,434	438.31	2,136,804	446.54	492,844	102.99	2,589,249	541.08	428,245	89.49	120,988	25.28	8,181,918	1,709.80	155,399,306	4,785	5.27%	39
Alaska.....	118,870	166.49	-	-	258,101	361.49	142,849	200.07	-	-	643,068	900.67	3,355,135	4,699.17	4,518,023	6,327.90	30,215,480	714	14.95%	1
Arizona.....	774,613	120.77	4,409,603	687.52	1,782,732	277.96	369,150	57.56	2,416,324	376.74	413,193	64.42	33,723	5.26	10,199,338	1,590.23	215,397,567	6,414	4.74%	42
Arkansas.....	647,944	221.78	2,615,290	895.15	1,089,344	372.86	333,841	114.27	2,091,082	715.73	385,365	131.90	116,349	39.82	7,279,215	2,491.51	92,609,959	2,922	7.86%	9
California.....	3,353,597	89.79	31,197,154	835.28	7,381,087	197.62	8,123,248	217.49	45,646,436	1,222.15	9,114,589	244.04	24,409	0.65	104,840,520	2,807.02	1,528,457,253	37,349	6.86%	15
Colorado.....	-	-	2,050,445	406.10	1,465,335	290.22	549,111	108.75	4,089,948	810.04	360,003	71.30	71,559	14.17	8,586,401	1,700.59	205,437,450	5,049	4.18%	49
Connecticut.....	-	-	3,145,579	879.37	2,223,116	621.49	374,048	104.57	5,768,846	1,612.73	507,752	141.95	266,653	74.55	12,285,994	3,434.65	190,817,959	3,577	6.44%	20
Delaware.....	-	-	-	-	462,914	514.48	1,257,425	1,397.50	853,107	948.14	142,417	158.28	53,868	59.87	2,769,731	3,078.27	34,444,313	900	8.04%	7
Florida.....	700	0.04	18,537,000	983.74	7,704,172	408.85	2,124,726	112.76	-	-	1,793,200	95.16	1,339,200	71.07	31,498,998	1,671.63	697,362,360	18,843	4.52%	44
Georgia.....	86,228	8.88	4,864,691	500.86	1,651,375	170.02	467,750	48.16	7,016,412	722.40	684,701	70.50	11,622	1.20	14,782,779	1,522.02	327,892,184	9,713	4.51%	45
Hawaii.....	-	-	2,316,434	1,698.74	727,946	533.83	145,952	107.03	1,527,790	1,120.39	79,853	58.56	39,887	29.25	4,837,862	3,547.81	54,785,668	1,364	8.83%	4
Idaho.....	-	-	1,126,671	716.96	380,158	241.92	268,003	170.55	1,068,754	680.11	98,327	62.57	9,790	6.23	2,951,703	1,878.33	48,236,239	1,571	6.12%	23
Illinois.....	50,962	3.97	8,842,231	688.48	6,059,259	471.79	2,405,779	187.32	9,433,244	734.50	2,686,685	209.19	283,707	22.09	29,761,862	2,317.33	525,411,146	12,843	5.66%	33
Indiana.....	1,206	0.19	5,941,044	915.33	2,549,406	392.78	704,694	108.57	3,868,093	595.95	597,347	92.03	134,632	20.74	13,796,427	2,125.59	215,502,883	6,491	6.40%	21
Iowa.....	-	-	2,121,842	695.71	1,063,729	348.78	700,707	229.75	2,650,037	868.90	192,138	63.00	80,891	26.52	6,809,344	2,232.66	112,442,136	3,050	6.06%	24
Kansas.....	74,745	26.14	2,150,270	752.06	812,404	284.14	304,342	106.44	2,687,542	939.97	352,419	123.26	111,274	38.92	6,492,996	2,270.94	108,340,102	2,859	5.99%	26
Kentucky.....	516,170	118.76	2,794,057	642.86	1,883,240	433.30	442,093	101.72	3,154,488	725.79	383,815	88.31	357,644	82.29	9,531,507	2,193.03	137,958,755	4,346	6.91%	13
Louisiana.....	49,426	10.88	2,579,946	567.74	2,262,851	497.96	425,575	93.65	2,286,500	503.17	393,036	86.49	760,223	167.29	8,757,557	1,927.18	162,402,480	4,544	5.39%	38
Maine.....	45,713	34.43	989,645	745.46	5,941,044	510.16	248,270	187.01	1,303,370	981.77	175,292	132.04	50,394	37.96	3,489,953	2,628.83	47,941,898	1,328	7.28%	10
Maryland.....	774,109	133.79	3,753,778	648.77	2,503,903	432.75	740,264	127.94	6,200,292	1,071.61	891,392	154.06	360,185	62.25	15,223,923	2,631.17	273,193,372	5,786	5.57%	35
Massachusetts.....	4,549	0.69	4,625,682	705.43	2,147,899	327.56	859,728	131.11	10,128,035	1,544.55	1,834,859	279.82	449,540	68.56	20,050,292	3,057.73	324,680,171	6,557	6.18%	22
Michigan.....	2,152,278	217.90	9,259,016	937.38	3,518,066	356.17	1,321,789	133.82	5,488,962	555.70	691,990	70.06	194,146	19.66	22,626,247	2,290.67	331,846,696	9,878	6.82%	16
Minnesota.....	765,742	144.19	4,426,608	833.54	3,456,295	650.83	1,055,697	198.79	6,458,111	1,216.08	721,742	135.91	324,682	61.14	17,208,877	3,240.49	217,704,595	5,311	7.90%	8
Mississippi.....	24,378	8.21	2,849,099	959.28	1,225,508	412.62	408,756	137.63	1,352,481	455.38	316,331	106.51	92,251	31.06	6,268,804	2,110.68	88,779,546	2,970	7.06%	11
Missouri.....	29,538	4.93	2,919,117	486.83	1,610,171	268.53	590,173	98.42	4,326,507	721.54	206,936	34.51	21,017	3.51	9,703,459	1,618.26	216,049,019	5,996	4.49%	46
Montana.....	236,830	239.01	-	-	532,013	536.90	308,933	311.77	714,814	721.38	93,225	94.08	256,994	259.35	2,142,809	2,162.49	33,168,003	991	6.46%	19
Nebraska.....	1,168	0.64	1,306,702	713.88	591,199	322.98	226,944	123.98	1,514,831	827.58	154,332	84.31	14,090	7.70	3,809,266	2,081.08	70,072,173	1,830	5.44%	37
Nevada.....	363,218	134.29	2,559,489	946.33	1,715,505	634.28	572,427	211.65	-	-	-	-	625,324	231.20	5,835,963	2,157.76	98,041,013	2,705	5.95%	29
New Hampshire.....	393,796	299.06	-	-	801,949	609.03	262,684	199.49	82,365	62.55	499,669	379.47	84,521	64.19	2,124,984	1,613.80	55,858,973	1,317	3.80%	50
New Jersey.....	3,908	0.44	7,898,165	897.35	3,409,287	387.35	1,388,521	157.76	10,322,943	1,172.85	2,047,474	232.62	857,593	97.44	25,927,891	2,945.81	433,996,947	8,802	5.97%	28
New Mexico.....	59,624	28.86	1,718,795	831.97	618,733	299.49	194,203	94.00	956,600	463.04	125,100	60.55	740,933	358.64	4,413,988	2,136.56	65,980,486	2,066	6.69%	17
New York.....	-	-	10,568,466	544.98	10,343,531	533.38	1,541,769	79.50	34,751,382	1,792.02	3,895,349	200.87	2,428,857	125.25	63,529,354	3,276.01	901,615,996	19,392	7.05%	12
North Carolina.....	-	-	5,856,993	612.56	3,576,598	374.06	1,536,047	160.65	9,133,689	955.25	1,294,313	135.37	119,648	12.51	21,517,288	2,250.40	322,307,163	9,562	6.68%	18
North Dakota.....	2,125	3.15	603,740	895.09	345,038	511.55	166,119	246.29	303,764	450.36	88,347	130.98	1,136,562	1,685.05	2,645,695	3,922.46	26,361,749	674	10.04%	3
Ohio.....	-	-	7,253,496	628.76	4,991,852	432.71	3,243,554	281.16	7,886,802	683.66	142,318	12.34	65,574	5.68	23,583,596	2,044.32	405,184,176	11,536	5.82%	31

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Personal Income, Population, and Taxes			
	Property		General Sales and Gross Receipts*		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Personal income calendar year [2009] [\$1,000s]	Popula-tion as of 7/1/2010 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			[%]	Rank
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Oklahoma.....	-	-	1,968,309	523.25	984,772	261.79	906,188	240.90	2,224,783	591.43	216,400	57.53	779,533	207.23	7,079,985	1,882.12	126,412,117	3,762	5.60%	34
Oregon.....	25,092	6.54	-	-	999,939	260.47	1,030,086	268.32	4,945,538	1,288.25	353,589	92.11	120,891	31.49	7,475,135	1,947.18	135,474,469	3,839	5.52%	36
Pennsylvania....	55,363	4.36	8,029,797	631.79	7,435,101	585.00	2,546,905	200.39	9,352,287	735.84	1,648,956	129.74	1,100,713	86.60	30,169,122	2,373.72	499,330,513	12,710	6.04%	25
Rhode Island....	2,046	1.94	798,481	758.37	606,500	576.04	93,364	88.67	909,674	863.98	121,668	115.56	37,118	35.25	2,568,851	2,439.82	42,889,454	1,053	5.99%	27
South Carolina..	9,317	2.01	2,833,839	611.23	1,183,544	255.28	433,497	93.50	2,182,909	470.83	129,781	27.99	30,837	6.65	6,803,724	1,467.49	145,249,286	4,636	4.68%	43
South Dakota....	-	-	742,363	909.24	330,046	404.24	192,193	235.40	-	-	31,157	38.16	8,728	10.69	1,304,487	1,597.73	30,861,923	816	4.23%	48
Tennessee.....	-	-	6,130,877	964.44	1,896,919	298.40	1,167,316	183.63	172,459	27.13	901,617	141.83	244,600	38.48	10,513,788	1,653.92	213,155,957	6,357	4.93%	40
Texas.....	-	-	19,663,374	778.53	11,455,774	453.57	6,542,886	259.05	-	-	-	-	1,737,217	68.78	39,399,251	1,559.93	904,212,180	25,257	4.36%	47
Utah.....	-	-	1,638,906	590.28	623,769	224.66	389,896	140.43	2,104,641	758.03	245,980	88.59	89,223	32.14	5,092,415	1,834.13	86,838,578	2,776	5.86%	30
Vermont.....	941,894	1,504.72	311,140	497.06	534,196	853.40	106,558	170.23	489,107	781.37	85,178	136.08	43,314	69.20	2,511,387	4,012.06	24,273,382	626	10.35%	2
Virginia.....	31,181	3.89	3,543,210	441.54	2,328,442	290.16	655,193	81.65	8,659,470	1,079.11	789,655	98.40	403,904	50.33	16,411,055	2,045.09	342,297,555	8,025	4.79%	41
Washington.....	1,822,278	270.19	9,607,285	1,424.46	3,241,734	480.65	933,241	138.37	-	-	-	-	501,616	74.37	16,106,154	2,388.04	278,665,083	6,744	5.78%	32
West Virginia....	5,051	2.72	1,095,687	590.99	1,123,330	605.90	192,606	103.89	1,446,852	780.41	366,245	197.55	425,263	229.38	4,655,034	2,510.84	57,419,415	1,854	8.11%	6
Wisconsin.....	142,653	25.07	3,944,260	693.06	2,742,579	481.91	833,180	146.40	5,791,991	1,017.74	851,537	149.63	62,369	10.96	14,368,569	2,524.77	209,347,374	5,691	6.86%	14
Wyoming.....	377,209	668.27	789,413	1,398.53	84,908	150.42	139,052	246.35	-	-	-	-	726,518	1,287.10	2,117,100	3,750.66	24,347,422	564	8.70%	5
Total 50 states...	14,259,875	46.19 ^a	224,475,423	727.06 ^a	119,530,342	387.15 ^a	50,460,176	163.44 ^a	236,352,511	765.53 ^a	38,176,585	123.65 ^a	21,305,709	69.01 ^a	704,560,621	2,282.01 ^a	11,876,669,924	308,745	5.93% ^a	-

Detail may not add to totals due to rounding.

Selective sales category includes collections of alcoholic beverages, amusements, insurance premiums, motor fuels, pari-mutuels, public utilities, tobacco products, and other selective sales taxes.

Licenses category includes collections of alcoholic beverages, amusements, corporation, hunting and fishing, motor vehicle, motor vehicle operators, public utility, occupation and businesses, and miscellaneous license taxes.

Other category includes collections of death and gift, documentary and stock transfer, severance, and other taxes.

*Data for some states include state-collected local sales tax. North Carolina sales tax data include \$15,040,761 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, 2010 population estimates of the Bureau of the Census.

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

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

Sources: U.S. Census Bureau, Population Division. *Table ST-EST00INT-01- Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010, March 23, 2011 release.*

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System, September 22, 2011 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
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%
2010-11**.....	26,472,373	2,538,503	23,933,870	126,748	51,454	222	23,755,446	-65.23%	-39.61%	-66.96%

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.

**Provisions of the 2010 Tax Relief Act effectively repealed the North Carolina estate tax for the estates of decedents whose death occurred during the January 1, 2010 through December 31, 2010 period.

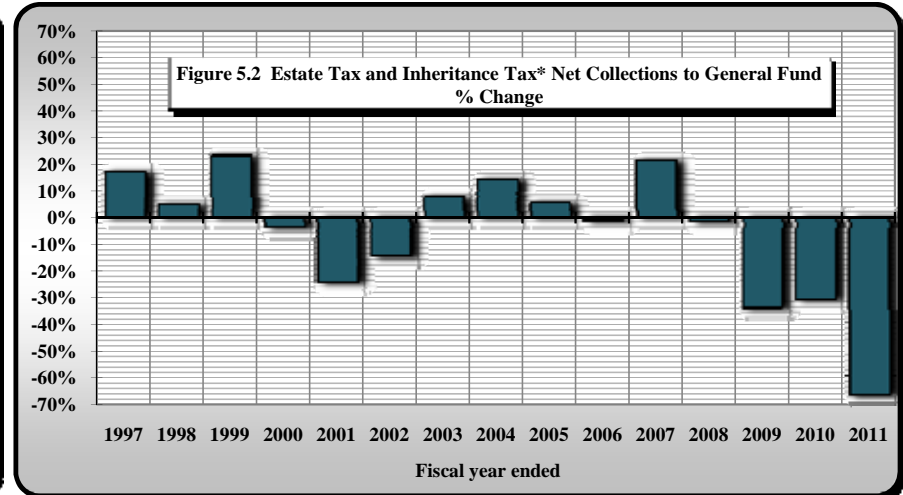
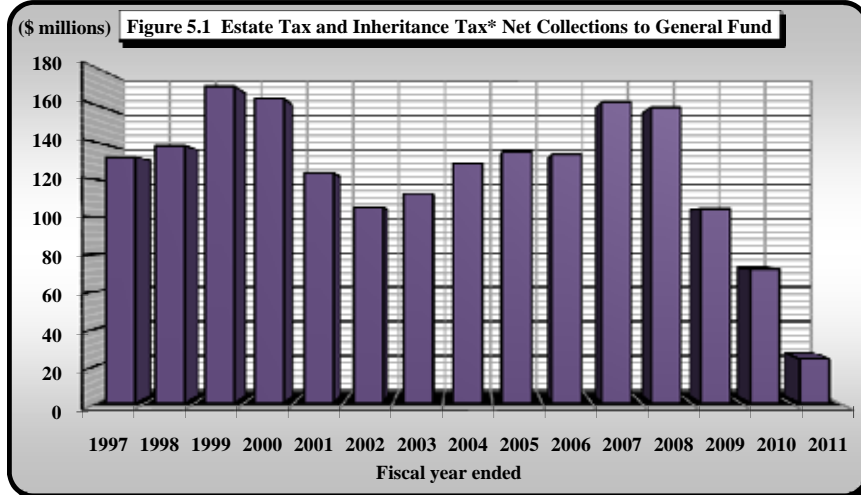


TABLE 6. PRIVILEGE TAX COLLECTIONS
[§ 105 ARTICLE 2.]

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
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%
2010-11.....	41,898,222	128,295	41,769,927	312	11,619	-	-	32,282	376,424	1,626 41,347,664	5.62%	26.78%	5.56%	5.49%

Detail may not add to totals due to rounding.

Privilege tax rates and bases:

Rate	Base
3% of gross receipts	Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind. Amenities charges are excluded.
"	Gross receipts of a person engaged in the business of reselling on the Internet an admission ticket that is subject to the privilege tax. (Effective for admission tickets sold on/after January 1, 2011.)
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. Beginning with fiscal year 2009-10, the amount 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, 2010)

State	Cigarette tax rate as of 1/01/2011		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2010	Cigarette tax net collections			Average retail price per pack+ [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/10)		Population as of 7/1/2010 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Per 1¢ of tax **	Wtd. avg. price	Cigarette taxes		Total [in millions of packs]	Per capita [in numbers of packs]	Ciga- rettes		Other tobacco products		
									Amount	As % of price							
	[\$]								Amount	As % of price							
Alabama.....	0.425	46	138,365	28.91	0.425	132,646	27.72	.65	4.726	1.435	30.4%	336.8	71.5	4,785	95.9%	4.1%	CChSn
Alaska.....	2.000	10	71,248	99.79	2.000	60,915	85.32	.43	7.607	3.010	39.6%	30.6	43.8	714	85.5%	14.5%	CChSn
Arizona.....	2.000	10	340,840	53.14	2.000	322,544	50.29	.25	6.459	3.010	46.6%	163.7	24.8	6,414	94.6%	5.4%	CChSn
Arkansas.....	1.150	28	250,463	85.73	1.150	199,497	68.28	.59	5.454	2.160	39.6%	182.8	63.2	2,922	79.7%	20.3%	CChSn
California.....	0.870	32	917,404	24.56	0.870	838,739	22.46	.26	5.374	1.880	35.0%	971.9	26.3	37,349	91.4%	8.6%	CChSn
Colorado.....	0.840	33	203,064	40.22	0.840	174,863	34.63	.41	5.097	1.850	36.3%	208.2	41.4	5,049	86.1%	13.9%	CChSn
Connecticut.....	3.000	4	387,435	108.31	3.000	380,187	106.28	.35	7.548	4.010	53.1%	143.7	40.8	3,577	98.1%	1.9%	CChSn
Delaware.....	1.600	19	131,420	146.06	1.600	128,547	142.87	.89	5.577	2.610	46.8%	84.1	95.0	900	97.8%	2.2%	CChSn
Florida.....	1.339	24	1,326,156	70.38	1.339	1,237,742	65.69	.49	5.527	2.349	42.5%	927.7	50.0	18,843	93.3%	6.7%	SChSn
Georgia.....	0.370	47	226,562	23.33	0.370	194,206	20.00	.54	4.573	1.380	30.2%	544.0	55.3	9,713	85.7%	14.3%	CChSn
Hawaii.....	3.000	4	123,459	90.54	2.600	119,927	87.95	.34	8.454	4.010	47.4%	46.9	36.2	1,364	97.1%	2.9%	CChSn
Idaho.....	0.570	41	48,394	30.80	0.570	39,542	25.16	.44	4.705	1.580	33.6%	71.8	46.4	1,571	81.7%	18.3%	CChSn
Illinois.....	0.980	31	573,580	44.66	0.980	549,735	42.80	.44	5.884	1.990	33.8%	569.6	44.1	12,843	95.8%	4.2%	CChSn
Indiana.....	0.995	30	477,316	73.54	0.995	448,723	69.13	.69	5.147	2.005	39.0%	460.8	71.7	6,491	94.0%	6.0%	CChSn
Iowa.....	1.360	23	231,073	75.76	1.360	206,068	67.57	.50	5.736	2.370	41.3%	154.3	51.3	3,050	89.2%	10.8%	CChSn
Kansas.....	0.790	35	106,241	37.16	0.790	99,992	34.97	.44	4.997	1.800	36.0%	127.4	45.2	2,859	94.1%	5.9%	CChSn
Kentucky.....	0.600	39	306,188	70.45	0.600	285,117	65.60	1.09	4.584	1.610	35.1%	477.4	110.7	4,346	93.1%	6.9%	CChSn
Louisiana.....	0.360	48	137,013	30.15	0.360	113,535	24.98	.69	4.561	1.370	30.0%	333.5	74.3	4,544	82.9%	17.1%	CChSn
Maine.....	2.000	10	149,067	112.29	2.000	137,800	103.80	.52	6.464	3.010	46.6%	69.8	53.0	1,328	92.4%	7.6%	CChSn
Maryland.....	2.000	10	406,658	70.28	2.000	394,743	68.22	.34	6.252	3.010	48.1%	199.6	35.0	5,786	97.1%	2.9%	CChSn
Massachusetts...	2.510	8	576,523	87.92	2.510	556,600	84.88	.34	7.441	3.520	47.3%	222.0	33.7	6,557	96.5%	3.5%	CChSn
Michigan.....	2.000	10	1,018,569	103.12	2.000	957,546	96.94	.48	6.210	3.010	48.5%	486.1	48.8	9,878	94.0%	6.0%	CChSn
Minnesota.....	1.230	26	427,279	80.46	1.230	380,217	71.60	.58	5.785	2.590	44.8%	245.0	46.5	5,311	89.0%	11.0%	CChSn
Mississippi.....	0.680	36	152,277	51.27	0.680	134,561	45.31	.67	4.811	1.690	35.1%	207.4	70.3	2,970	88.4%	11.6%	CChSn
Missouri.....	0.170	50	106,163	17.71	0.170	91,152	15.20	.89	4.106	1.180	28.7%	552.8	92.3	5,996	85.9%	14.1%	CChSn
Montana.....	1.700	16	88,196	89.01	1.700	76,910	77.62	.46	6.121	2.710	44.3%	46.2	47.3	991	87.2%	12.8%	CChSn
Nebraska.....	0.640	37	69,297	37.86	0.640	62,036	33.89	.53	4.979	1.650	33.1%	98.8	55.0	1,830	89.5%	10.5%	CChSn
Nevada.....	0.800	34	111,047	41.06	0.800	101,472	37.52	.47	5.020	1.810	36.1%	127.0	48.1	2,705	91.4%	8.6%	CChSn
New Hampshire.....	1.780	15	236,050	179.27	1.780	229,636	174.40	.98	5.964	2.790	46.8%	128.6	97.1	1,317	97.3%	2.7%	CChSn
New Jersey.....	2.700	6	756,533	85.95	2.700	738,130	83.86	.31	7.293	3.710	50.9%	271.1	31.1	8,802	97.6%	2.4%	CChSn
New Mexico.....	1.660	18	61,834	29.93	0.910	55,485	26.86	.30	5.925	2.670	45.1%	61.0	30.3	2,066	89.7%	10.3%	CChSn
New York.....	4.350	1	1,365,341	70.41	2.750	1,297,243	66.89	.24	9.653	5.600	55.5%	471.3	24.1	19,392	95.0%	5.0%	CChSn
North Carolina.....	0.450	44	274,981	28.76	0.450	244,631	25.58	.57	4.591	1.460	31.8%	577.3	61.5	9,562	89.0%	11.0%	CChSn
North Dakota.....	0.440	45	23,715	35.16	0.440	19,718	29.23	.66	4.409	1.450	32.9%	44.9	69.3	674	83.1%	16.9%	CChSn
Ohio.....	1.250	25	888,157	76.99	1.250	839,700	72.79	.58	5.505	2.260	41.1%	684.1	59.3	11,536	94.5%	5.5%	CChSn
Oklahoma.....	1.030	29	268,810	71.46	1.030	229,741	61.07	.59	5.337	2.040	38.2%	262.5	71.2	3,762	85.5%	14.5%	CChSn
Oregon.....	1.180	27	239,254	62.32	1.180	201,863	52.58	.45	5.411	2.190	40.5%	171.1	44.7	3,839	84.4%	15.6%	CChSn
Pennsylvania.....	1.600	19	1,075,051	84.59	1.600	1,075,051	84.59	.53	5.655	2.610	46.2%	719.0	57.0	12,710	100.0%	0.0%	-
Rhode Island.....	3.460	2	137,447	130.54	3.460	133,607	126.90	.37	7.795	4.470	57.3%	39.1	37.1	1,053	97.2%	2.8%	CChSn
South Carolina.....	0.570	41	32,187	6.94	0.070	26,042	5.62	.80	4.705	1.580	33.6%	385.5	84.5	4,636	80.9%	19.1%	CChSn
South Dakota.....	1.530	21	61,978	75.91	1.530	56,657	69.39	.45	5.885	2.540	43.2%	39.5	48.6	816	91.4%	8.6%	CChSn
Tennessee.....	0.620	38	290,226	45.66	0.620	277,930	43.72	.71	4.784	1.630	34.1%	457.2	72.6	6,357	95.8%	4.2%	CChSn
Texas.....	1.410	22	1,342,743	53.16	1.410	1,213,513	48.05	.34	5.642	2.420	42.9%	947.8	38.2	25,257	90.4%	9.6%	CChSn
Utah.....	1.700	16	60,808	21.90	0.695	52,185	18.80	.27	5.891	2.710	46.0%	74.4	26.7	2,776	85.8%	14.2%	CChSn
Vermont.....	2.240	9	70,186	112.12	2.240	64,941	103.75	.46	6.845	3.250	47.5%	29.7	47.7	626	92.5%	7.5%	CChSn
Virginia.....	0.300	49	176,046	21.94	0.300	158,362	19.73	.66	4.616	1.310	28.4%	543.3	68.9	8,025	90.0%	10.0%	CChSn
Washington.....	3.025	3	421,404	62.48	3.025	388,032	57.53	.28	7.613	4.035	53.0%	170.6	25.6	6,744	92.1%	7.9%	CChSn
West Virginia.....	0.550	43	114,514	61.77	0.550	108,577	58.56	1.06	4.588	1.560	34.0%	205.6	113.0	1,854	94.8%	5.2%	CChSn
Wisconsin.....	2.520	7	704,163	123.73	2.520	644,281	113.21	.45	7.021	3.530	50.3%	273.6	48.2	5,691	91.5%	8.5%	CChSn
Wyoming.....	0.600	39	24,469	43.35	0.600	20,159	35.71	.60	4.885	1.610	33.0%	35.8	65.7	564	82.4%	17.6%	CChSn
Total 50 states...	-	-	17,727,193	57.42 ^a	-	16,501,045	53.45 ^a	-	5.554 ^a	2.457 ^a	44.2% ^a	14,682.9	-	308,745	93.1%	6.9%	-

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. **Computation based on prevalent rate in effect for 2009-10.
*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2010; Federal, State cigarette taxes included; excludes sales tax. (New York includes local tax of \$1.50 per pack.)
Sources: U.S. Census Bureau, Population Division. Table ST-EST00INT-01 -Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.
Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 45, 2010.

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	
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%
2010-11.	290,681,247	1,176,161	257,949,338	31,555,748	1,080	83,851	362	24,149,650	265,270,142	5.8%	5.1%	5.4%

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**.]

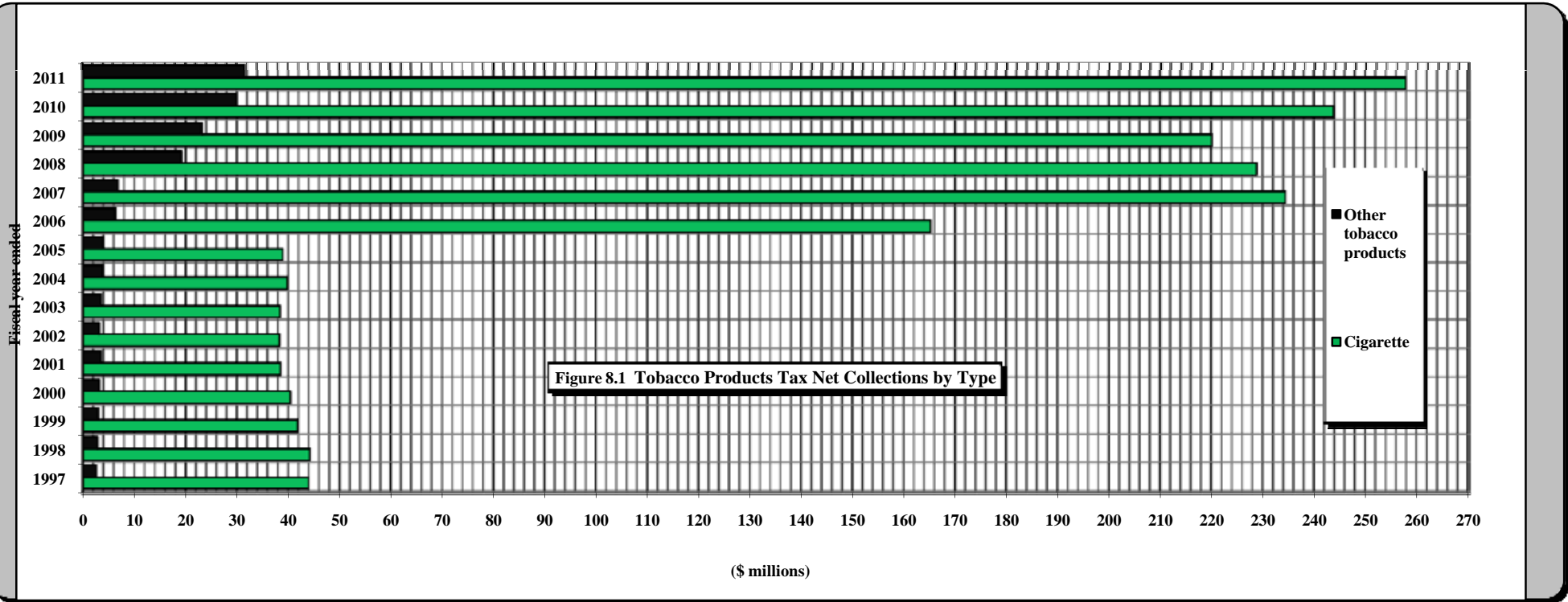


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

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
2010	47.9	61.5	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco, Historical Compilation, Volume 45, 2010.*

*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).

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

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

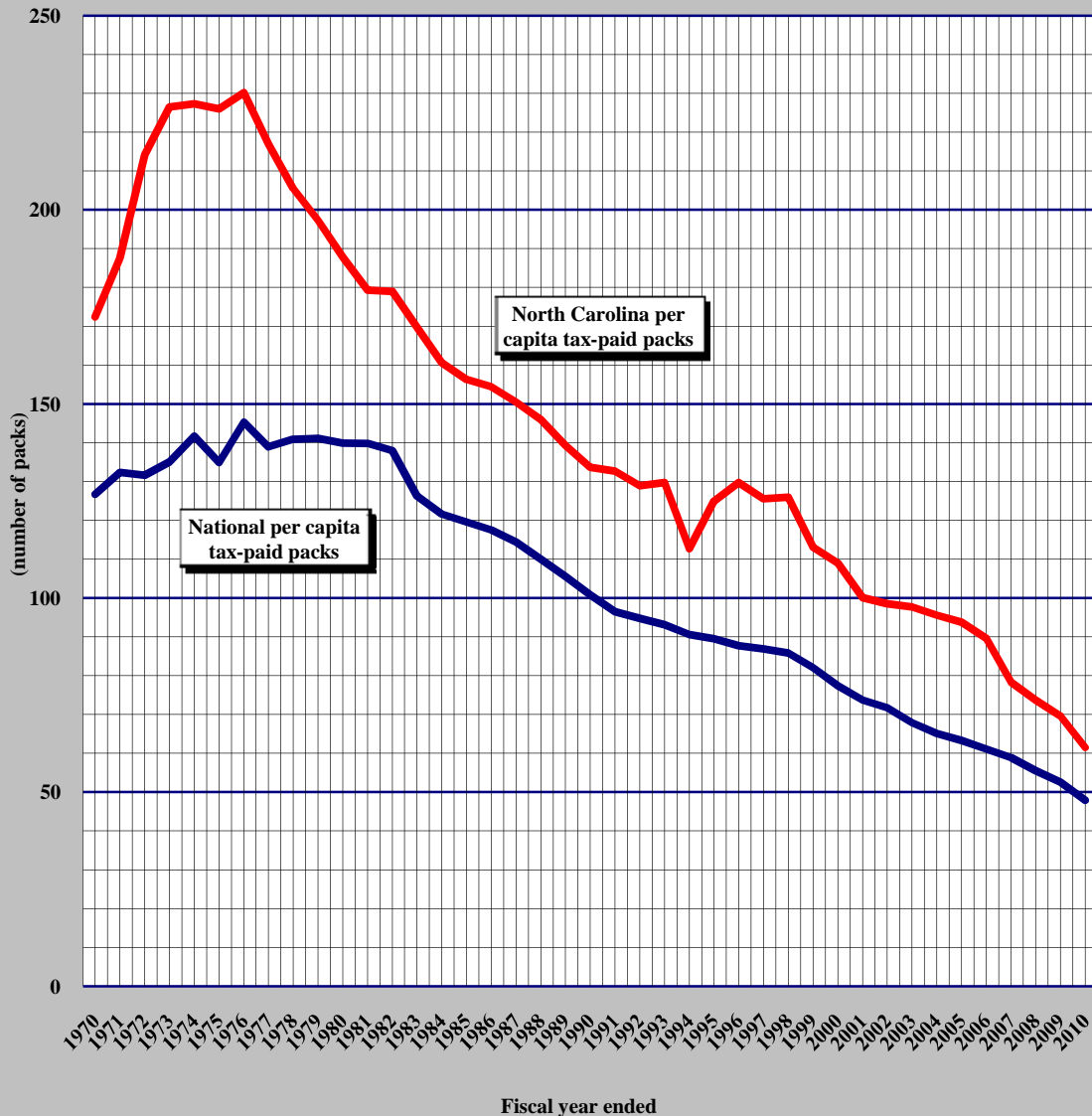


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Excise tax rates are as of January 1, 2011]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2010 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2009-10				Personal income for calendar year 2009	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.5300	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,785	167,285	34.96	3,868	0.81	155,399,306	32,661
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	714	38,939	54.54	2,475	3.47	30,215,480	43,233
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,414	65,418	10.20	5,444	0.85	215,397,567	33,957
Arkansas	0.2400	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	2,922	45,315	15.51	2,931	1.00	92,609,959	31,969
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	37,349	311,242	8.33	51,423	1.38	1,528,457,253	41,353
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	5,049	36,209	7.17	6,045	1.20	205,437,450	41,317
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,577	48,197	13.47	7,757	2.17	190,817,959	53,573
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$3.64/gal	900	16,446	18.28	1,409	1.57	34,444,313	38,626
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 \$0.667/4 ounces on-premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal \$0.667/ounce on-premise retail tax	18,843	590,423	31.33	8,583	0.46	697,362,360	37,387
Georgia	0.4800	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	9,713	169,019	17.40	1,327	0.14	327,892,184	34,081
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	-----	1,364	44,074	32.32	-	-	54,785,668	40,681
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,571	7,882	5.02	1,399	0.89	48,236,239	31,031
Illinois	0.2310	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.	12,843	230,394	17.94	11,952	0.93	525,411,146	41,058
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,491	41,563	6.40	11,502	1.77	215,502,883	33,363
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,050	14,488	4.75	11,803	3.87	112,442,136	37,074
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	2,859	111,405	38.96	2,811	0.98	108,340,102	38,246
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	4,346	111,074	25.56	7,261	1.67	137,958,755	31,957
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	4,544	55,331	12.18	-	-	162,402,480	36,157
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	-----	1,328	16,864	12.70	4,711	3.55	47,941,898	36,058
Maryland	0.0900	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,786	29,874	5.16	1,118	0.19	273,193,372	47,674

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2010 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2009-10				Personal income for calendar year 2009	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Massachu- setts	0.1100	yes	0.57% on private club sales	0.55	yes	sparkling wine-\$0.70/gal	4.05	yes	<15%-\$1.10/gal; >50% alcohol- \$4.05/proof gal; 0.57% on private club sales	6,557	71,887	10.96	3,006	0.46	324,680,171	49,816
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,878	138,350	14.01	14,198	1.44	331,846,696	33,514
Minnesota	0.1500	-----	<3.2%-\$0.077/gal; 9% sales tax	0.30	-----	14% to 21%-\$0.95/gal; <24% and sparkling wine- \$1.82/gal; >24%-\$3.52/gal; \$0.01/bottle (except mini- atures) and 9% sales tax	5.03	-----	\$0.01/bottle (except miniatures) and 9% sales tax	5,311	75,051	14.13	1,788	0.34	217,704,595	41,223
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; >14% and sparkling wine- sold through the state- 27.5% markup at whlse	GC	yes	-----	2,970	41,208	13.87	2,815	0.95	88,779,546	30,006
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	5,996	32,785	5.47	4,890	0.82	216,049,019	36,243
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores; 7% surtax	GC	n.a.	-----	991	31,920	32.21	2,053	2.07	33,168,003	33,708
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,830	27,002	14.75	3,508	1.92	70,072,173	38,657
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	2,705	39,380	14.56	-	-	98,041,013	36,519
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,317	12,865	9.77	3,704	2.81	55,858,973	42,443
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,802	126,367	14.36	10,399	1.18	433,996,947	49,568
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	2,066	39,337	19.04	3,534	1.71	65,980,486	32,394
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	19,392	224,621	11.58	49,000	2.53	901,615,996	46,699
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes*	-----	9,562	294,532	30.80	15,507	1.62	322,307,163	34,108
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	674	7,368	10.92	257	0.38	26,361,749	39,644
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	-----	11,536	93,643	8.12	38,882	3.37	405,184,176	35,145
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	3,762	90,066	23.94	1,169	0.31	126,412,117	34,004
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,839	16,252	4.23	3,390	0.88	135,474,469	35,571
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,710	297,638	23.42	16,333	1.29	499,330,513	39,420

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2010 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2009-10				Personal income for calendar year 2009	
	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	0.1100	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,053	11,924	11.33	109	0.10	42,889,454	40,706
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	4,636	148,942	32.13	7,740	1.67	145,249,286	31,646
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	816	14,766	18.09	378	0.46	30,861,923	38,240
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	6,357	117,516	18.49	1,161	0.18	213,155,957	33,802
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	25,257	809,234	32.04	68,416	2.71	904,212,180	36,458
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,776	41,260	14.86	1,936	0.70	86,838,578	31,886
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	626	20,552	32.83	381	0.61	24,273,382	38,849
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,025	182,381	22.73	11,700	1.46	342,297,555	43,187
Washing- ton	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,744	282,555	41.89	12,676	1.88	278,665,083	41,795
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,854	9,398	5.07	17,538	9.46	57,419,415	31,075
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,691	53,792	9.45	1,682	0.30	209,347,374	36,927
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	564	1,644	2.91	-	-	24,347,422	43,489
Total 50 states	0.1900 ⁺	-----	-----	0.67 ⁺	-----	-----	3.75 ⁺	-----	-----	308,745	5,505,678	17.83 ^a	441,969	1.43 ^a	11,876,669,924	38,790 ^a

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2010 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, 2009 population estimates of the Bureau of the Census.

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

^aWeighted average computations based on totals for the 50 states.

GC = Government controlled-The government directly controls the sales of distilled spirits in 18 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.

Sources: Federation of Tax Administrators; Tax Foundation; Wine Institute

U.S. Census Bureau, Population Division. *Table ST-EST00INT-01* -Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010*, March 23, 2011 release.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 22, 2011 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 [\$]
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%
2010-11.....	309,412,522	115,502	309,297,020	34,021,288	-	-	325	81,443	352	275,193,609	5.14%	-89.04%	5.48%	-2.52%

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

Type of Tax	Fiscal Year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	2,234	0.00%	799	0.00%	-	-	-	-	-	-
Wine	1,770	0.00%	47	0.00%	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	4,004	0.00%	846	0.00%	-	-	-	-	-	-
Excise tax:										
Beer excise	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%	96,152,889	41.53%
Fortified wine excise	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%	1,098,362	0.47%
Unfortified wine excise	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%	13,045,850	5.63%
Liquor excise	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%
Liquor surcharge	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%
Total excise	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Total collections	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%
Less:										
Local distribution allocations	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%	30,229,766	13.06%
Intergovernmental transfers:										
Department of Commerce transfer +	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%	440,039	0.19%
Special reserve fund	26,690,051	13.24%	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	34,450	0.01%
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2006-2007		2007-2008		2008-2009		2009-2010		2010-2011	
	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	98,740,195	40.33%	101,250,933	39.09%	100,332,391	38.18%	110,514,793	37.69%	114,551,504	37.04%
Fortified wine excise	942,117	0.38%	909,261	0.35%	848,605	0.32%	854,060	0.29%	814,755	0.26%
Unfortified wine excise	13,536,924	5.53%	14,722,932	5.68%	15,163,494	5.77%	18,701,084	6.38%	21,407,583	6.92%
Liquor excise	118,497,662	48.40%	128,377,545	49.56%	134,215,336	51.08%	151,024,406	51.50%	160,259,549	51.81%
Liquor surcharge	13,117,126	5.36%	13,763,716	5.31%	12,208,203	4.65%	12,130,887	4.14%	12,263,304	3.96%
Total excise	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%
Total collections	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%
Less:										
Local distribution allocations	31,638,059	12.92%	33,073,333	12.77%	33,379,600	12.70%	10,860,329	3.70%	34,021,288	11.00%
Intergovernmental transfers:										
Department of Commerce transfer + Special reserve fund	559,961	0.23%	800,000	0.31%	875,000	0.33%	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	27,657	0.01%	25,534	0.01%	54,627	0.02%	47,737	0.02%	81,445	0.03%
Collection cost of fines/forfeitures	115	0.00%	104	0.00%	230	0.00%	221	0.00%	352	0.00%
Net collections to General Fund	212,608,231	86.84%	225,125,416	86.91%	228,458,572	86.94%	282,316,942	96.28%	275,193,609	88.97%

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% (increased to 30% effective September 1, 2009) due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001. Effective October 1, 2005, the 6% State sales tax 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					
[\$]	[\$]	[\$]		[\$]	[\$]	[\$]		[\$]	[\$]	[%]	[\$]	
1996-97.....	1,684,012	1,298,266	385,746	24	7,292,528	2,840,617	4,451,911	21	8,976,539	1,504,391	4	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	-
2010-11.....	814,755	662,955	151,801	29.34	21,407,583	11,112,689	10,294,894	26.34	22,222,338	-	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.

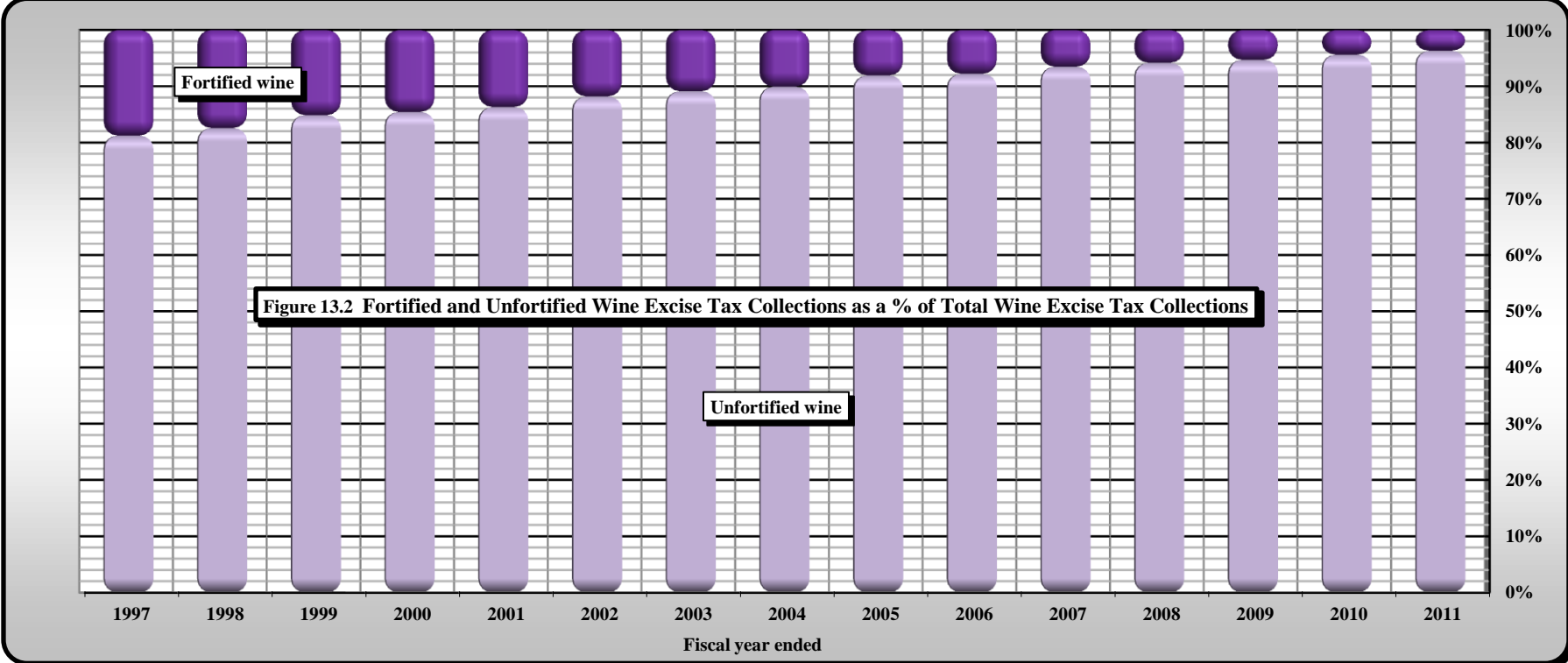
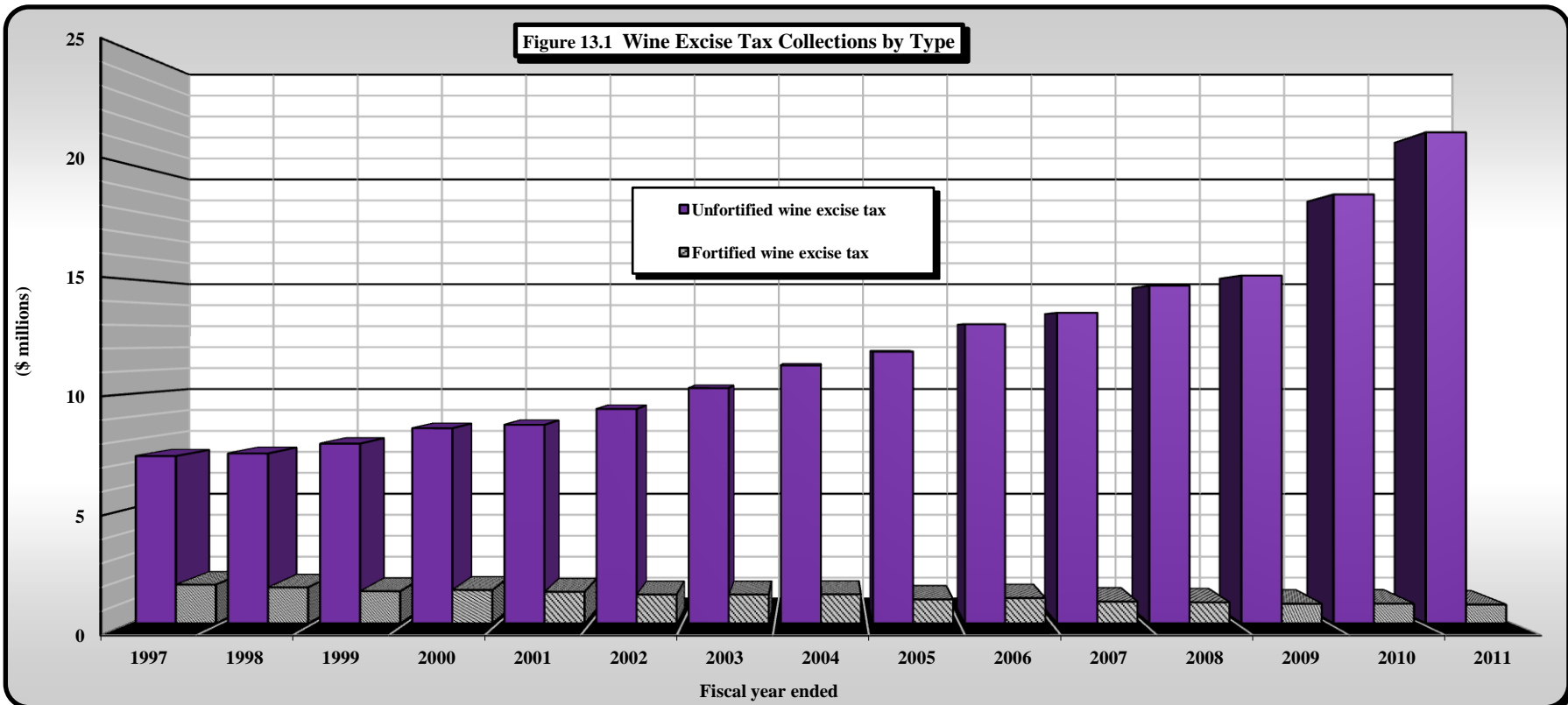


TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES AND LIQUOR SURCHARGE TAX
[§ 105 ARTICLE 2C.; § 18B.]

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 [\$]					
1996-97.....	77,939,400	53.177	59,566,443	18,372,957	1,616,633	76,862,992	28	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
2010-11.....	114,551,504	"	90,976,910	23,574,594	-	160,259,549	"	-	12,263,304

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.]

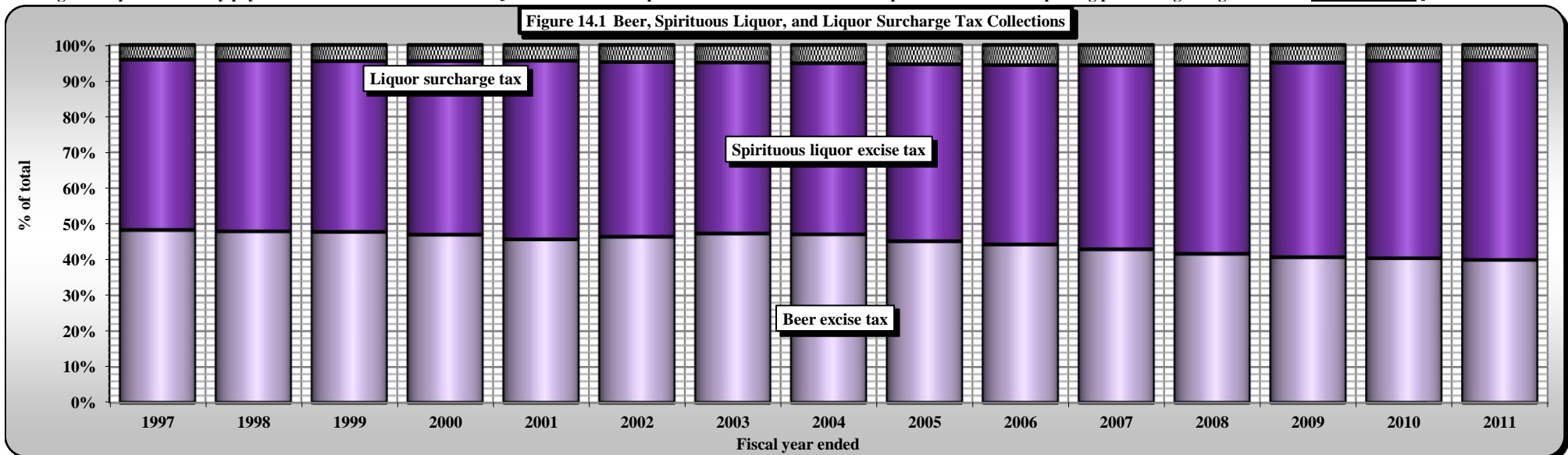


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[§ 105 ARTICLE 2D.]

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 [\$]	
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
2010-11....	8,286,554	170,550	8,116,004	68,793	587,390	609,252	2,631	-	5,240,147	1,760,390	(152,599)

Detail may not add to totals due to rounding.

[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.]

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.

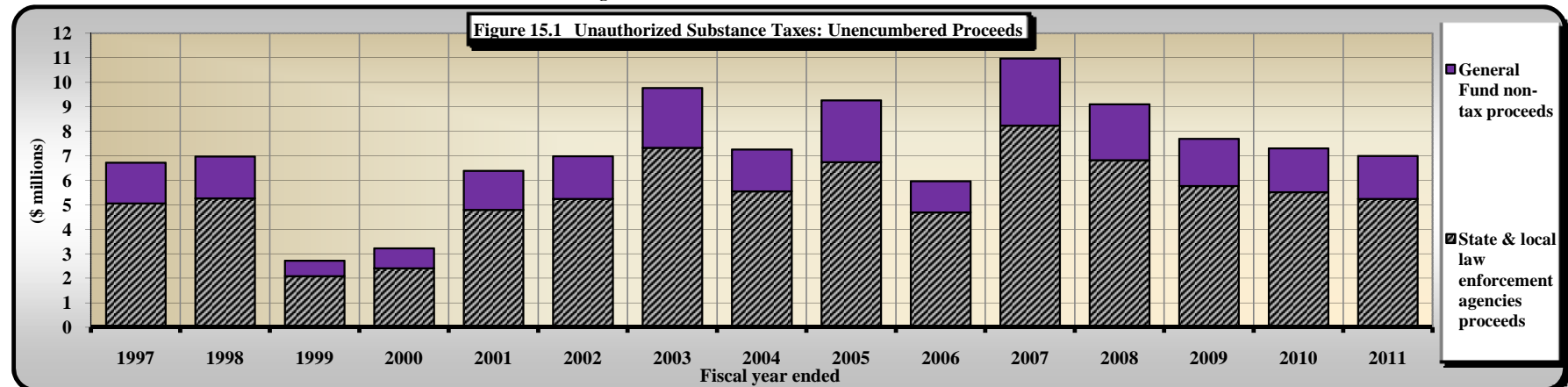


TABLE 16. FRANCHISE TAX COLLECTIONS

[§ 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 cost of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund			
	Utilities				Other [Business Corporations, Burial Assns.]																	
	Power	Gas	Water & Sewer	Telephone																		
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]					
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%
2010-11	340,671,401	-	4,920,624	-	473,310,864	818,902,889	17,879,536	801,023,352	188,267,524	109,700	136,303	4,806,389	20,757	182,327	-	-	-	607,500,353	-11.05%	47.66%	-11.83%	-16.14%

Detail may not add to totals due to rounding.

*Revised to reflect collections reclassification.

Franchise tax rates and bases:

Utility franchise tax:	Rate	Base
Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current.
Gas	-----	Effective <u>July 1, 1999</u> , sales of piped natural gas became exempt from the franchise tax, and instead, became subject to the piped natural gas excise tax.
Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission.
Sewer	6%	Gross receipts from owning or operating a public sewerage company.
Telephone	-----	Effective <u>January 1, 2002</u> , telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6% [7% combined general rate effective <u>October 1, 2005</u>]. [6.75% effective <u>December 1, 2006</u> ; 7% effective <u>April 1, 2008</u> ; 8% effective <u>September 1, 2009</u>]
Business corporations:	\$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)	Three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) investment in tangible property in NC.
Mutual burial associations:	\$25-\$50 flat tax	Based on membership

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.

Beginning with fiscal year 2009-10, the amount shown 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 2010-2011
[§ 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.]	340,671,401	187,476,829	-----	-----
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> [Sales to manufacturers/ first 200 \$.047 farmers for qualifying 201-15,000 .035 purposes are exempt 15,001-60,000 .024 effective for transactions 60,001-500,000 .015 on/after <u>July 1, 2010.</u>] 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.]	-----	-----	54,701,827	23,698,279
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	4,920,624	[State retains proceeds]	-----	-----
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----
Totals			345,592,025	187,476,829	54,701,827	23,698,279

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 2010-2011
[§ 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. Sales of electricity to manufacturers/farmers for qualifying purposes are exempt for transactions on/after July 1, 2010; sales of electricity to commercial laundries and pressing and dry cleaning establishments are subject to a 2.83% rate.	287,453,801 [reflects 3%, 2.83% rates]	[State retains proceeds]	-----	-----	-----	-----	-----	-----
Telecommunications	8*	Combined general rate applicable to gross receipts from providing telephone service (includes 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 January 1, 2007, 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.	-----	-----	480,153,609	70,962,527	-----	-----	-----	-----
						32,534,271				
						1,015,027 [PEG channel support]				
Video Programming	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 January 1, 2007, 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.	-----	-----	-----	-----	105,600,043	21,917,102	78,530,146	25,650,529
								682,561 [PEG channel support]		802,412 [PEG channel support]
Totals			287,453,801	-----	480,153,609	104,511,825	105,600,043	22,599,663	78,530,146	26,452,942

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. Distributable shares of tax collections for the period July 2010 through March 2011 were based on the reduced percentages; distributable shares of tax collections for the April 2011 through June 2011 quarter were based on the increased percentages associated with the 7.0% rate.

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
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%
2010-11.....	1,610,648	164	1,610,484	146,246	9.99%

Primary forest products tax rates and bases:

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

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

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

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

Figure 18.1 Primary Forest Products Tax Net Collections

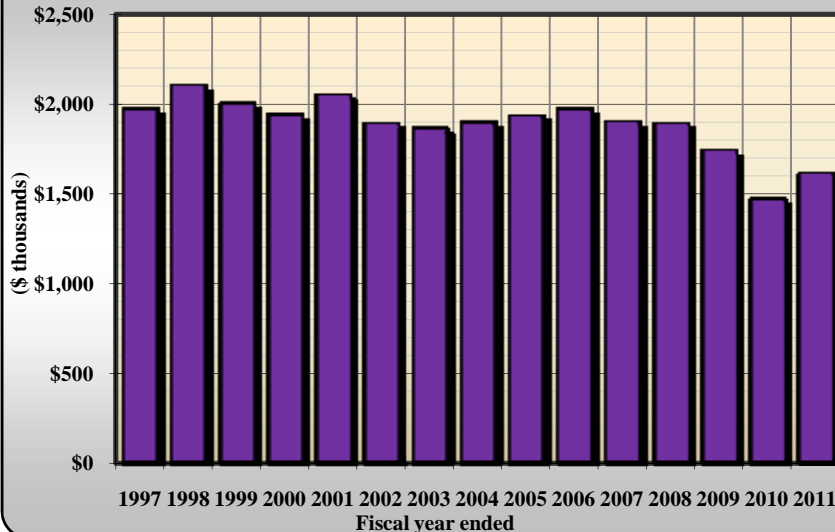


Figure 18.2 Primary Forest Products Tax % Change

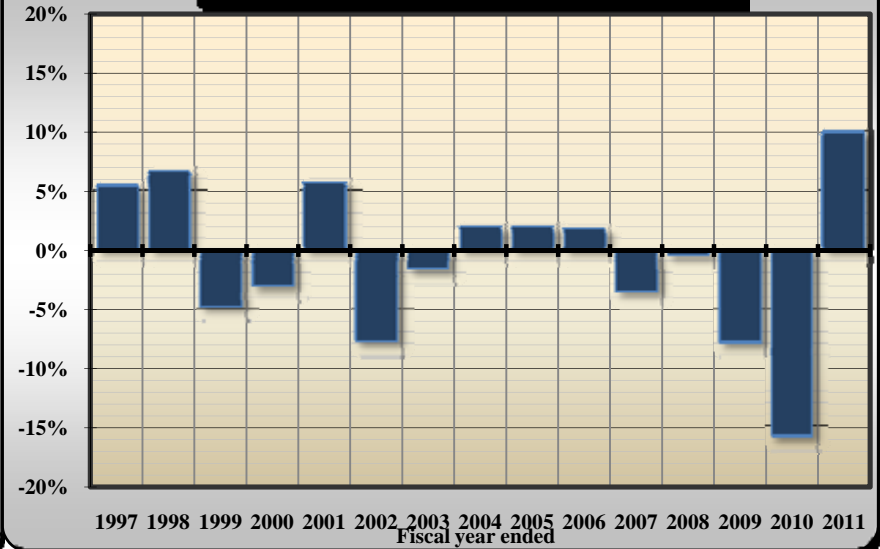


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
 [§ 113A ARTICLE 12.]

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] [\$]	
Fiscal year 2006-07									
September 30, 2006	422,395,094	211,198	134,134,528	53,654	660,154	132,031	319,580	38,350	435,232
December 31, 2006	401,284,309	200,642	160,304,402	64,122	639,778	127,956	433,090	51,971	444,690
March 31, 2007	522,922,582	261,461	148,000,461	59,200	830,838	166,168	619,066	74,288	561,117
June 30, 2007	338,582,816	169,291	140,700,801	56,280	752,839	150,568	627,374	75,285	451,424
Total.....	1,685,184,801	842,592	583,140,192	233,256	2,883,610	576,722	1,999,110	239,893	1,892,464
Fiscal year 2007-08									
September 30, 2007	545,924,054	272,962	156,348,178	62,539	745,941	149,188	504,214	60,506	545,195
December 31, 2007	373,849,275	186,925	140,957,726	56,383	783,464	156,693	486,540	58,385	458,385
March 31, 2008	307,293,530	153,647	132,540,713	53,016	695,555	139,111	486,315	58,358	404,132
June 30, 2008	497,149,995	248,575	122,941,138	49,176	724,302	144,860	449,329	53,919	496,531
Total.....	1,724,216,854	862,108	552,787,755	221,115	2,949,262	589,852	1,926,398	231,168	1,904,244
Fiscal year 2008-09									
September 30, 2008	365,214,684	182,607	126,030,673	50,412	728,632	145,726	439,296	52,716	431,462
December 31, 2008	338,402,388	169,201	102,725,098	41,090	681,104	136,221	435,435	52,252	398,764
March 31, 2009	290,264,489	145,132	111,975,031	44,790	536,220	107,244	286,057	34,327	331,493
June 30, 2009	294,825,810	147,413	75,880,511	30,352	660,733	132,147	282,314	33,878	343,789
Total.....	1,288,707,371	644,354	416,611,313	166,645	2,606,689	521,338	1,443,102	173,172	1,505,508
Fiscal year 2009-10									
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
Total.....	1,211,342,082	605,671	387,776,773	155,111	2,944,149	588,830	1,467,587	176,110	1,525,722
Fiscal year 2010-11									
September 30, 2010	337,649,586	168,825	135,596,597	54,239	794,891	158,978	321,128	38,535	420,577
December 31, 2010	304,472,472	152,236	116,945,564	46,778	737,086	147,417	310,466	37,256	383,688
March 31, 2011	352,903,987	176,452	92,624,338	37,050	697,653	139,531	262,884	31,546	384,578
June 30, 2011	340,503,481	170,252	139,323,454	55,729	729,613	145,923	274,305	32,917	404,820
Total.....	1,335,529,526	667,765	484,489,953	193,796	2,959,243	591,849	1,168,783	140,254	1,593,663

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 2011 income year -as of January 1, 2011- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2010 [1,000s]	State Tax Collections 2009-10											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]**	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
Amount [\$]	Rank														
Alabama	6.5% [3-factor]	rate applicable to banks; gross sales option may apply; federal tax deductibility	4,785	428,245	5.23%	89.49	29	2,589,249	31.65%	541.08	2,097,434	25.63%	438.31	8,181,918	1,709.80
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]	rates applicable to banks	714	643,068	14.23%	900.67	1	-	-	-	-	-	-	4,518,023	6,327.90
Arizona	6.968% [3-factor with sales double wtd./ 80-10-10 (sales-property-payroll)]	rate applicable to banks; minimum tax: \$50	6,414	413,193	4.05%	64.42	37	2,416,324	23.69%	376.74	4,409,603	43.23%	687.52	10,199,338	1,590.23
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [3-factor with sales double wtd.]	rates applicable to banks	2,922	385,365	5.29%	131.90	18	2,091,082	28.73%	715.73	2,615,290	35.93%	895.15	7,279,215	2,491.51
California	8.84% [Sales/3-factor with sales double wtd.]	10.84% rate applicable to banks; minimum tax: \$800	37,349	9,114,589	8.69%	244.04	4	45,646,436	43.54%	1,222.15	31,197,154	29.76%	835.28	104,840,520	2,807.02
Colorado	4.63% [Sales]	rate applicable to banks; gross sales option may apply	5,049	360,003	4.19%	71.30	34	4,089,948	47.63%	810.04	2,050,445	23.88%	406.10	8,586,401	1,700.59
Connecticut	7.5% or 3.1 mills/\$1 of capital holding (maximum tax of \$1M) 10% surcharge for IY 2011 [Sales/3-factor with sales double wtd.]	rate applicable to banks minimum tax: \$250	3,577	507,752	4.13%	141.95	12	5,768,846	46.95%	1,612.73	3,145,579	25.60%	879.37	12,285,994	3,434.65
Delaware	8.7% [3-factor]	banks: marginal rate decreases from 8.7% to 1.7% (brackets ranging from \$20M to \$650M in taxable income); building and loan associations taxed at 8.7%	900	142,417	5.14%	158.28	9	853,107	30.80%	948.14	-	-	-	2,769,731	3,078.27
Florida	5.5% [\$5K exemption] [3-factor with sales double wtd.]	rate applicable to banks	18,843	1,793,200	5.69%	95.16	25	-	-	-	18,537,000	58.85%	983.74	31,498,998	1,671.63
Georgia	6% [Sales]	rate applicable to banks	9,713	684,701	4.63%	70.50	35	7,016,412	47.46%	722.40	4,864,691	32.91%	500.86	14,782,779	1,522.02
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor]	7.92% franchise tax rate applicable to banks; gross sales option may apply; capital gains taxed at 4%	1,364	79,853	1.65%	58.56	41	1,527,790	31.58%	1,120.39	2,316,434	47.88%	1,698.74	4,837,862	3,547.81
Idaho	7.6% [3-factor with sales double wtd.]	rate applicable to banks; minimum tax: \$20; add'l \$10 Permanent Building Fund Tax as applicable; gross sales option may apply	1,571	98,327	3.33%	62.57	39	1,068,754	36.21%	680.11	1,126,671	38.17%	716.96	2,951,703	1,878.33

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2011 income year -as of January 1, 2011- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2010 [1,000s]	State Tax Collections 2009-10											
				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	7% plus a 2.5% replacement tax [Sales]	rates applicable to banks	12,843	2,686,685	9.03%	209.19	6	9,433,244	31.70%	734.50	8,842,231	29.71%	688.48	29,761,862	2,317.33
Indiana	8.5% [Sales]	rate applicable to banks	6,491	597,347	4.33%	92.03	28	3,868,093	28.04%	595.95	5,941,044	43.06%	915.33	13,796,427	2,125.59
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales]	5% rate applicable to banks; 50% federal tax deductibility	3,050	192,138	2.82%	63.00	38	2,650,037	38.92%	868.90	2,121,842	31.16%	695.71	6,809,344	2,232.66
Kansas	4% plus a surtax of 3% for taxable income>\$50K [3-factor/Sales]	banks: 2.25% plus a surtax of 2.125% (S&L/trust cos., 2.25%) for net income>\$25K	2,859	352,419	5.43%	123.26	21	2,687,542	41.39%	939.97	2,150,270	33.12%	752.06	6,492,996	2,270.94
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor with sales double wtd.]		4,346	383,815	4.03%	88.31	31	3,154,488	33.10%	725.79	2,794,057	29.31%	642.86	9,531,507	2,193.03
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Sales]	Federal tax deductibility	4,544	393,036	4.49%	86.49	32	2,286,500	26.11%	503.17	2,579,946	29.46%	567.74	8,757,557	1,927.18
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [Sales]	1% rate applicable to banks [plus 8¢ (or 39¢) per \$1K of assets as of end of taxable year]	1,328	175,292	5.02%	132.04	17	1,303,370	37.35%	981.77	989,645	28.36%	745.46	3,489,953	2,628.83
Maryland	8.25% [Sales/3-factor with sales double wtd.]	rate applicable to banks	5,786	891,392	5.86%	154.06	10	6,200,292	40.73%	1,071.61	3,753,778	24.66%	648.77	15,223,923	2,631.17
Massachusetts	8.25%* [3-factor with sales double wtd.]	9.5% rate applicable to banks along with an additional tax of \$2.60*/\$1K on taxable tangible property (or net worth allocable to state, for intangible property corporations); *includes 14% surtax minimum tax: \$456	6,557	1,834,859	9.15%	279.82	3	10,128,035	50.51%	1,544.55	4,625,682	23.07%	705.43	20,050,292	3,057.73
Michigan	[Michigan Business Tax] 4.95% on business income plus 0.8% on modified gross receipts of \$350K or more [plus 21.99% surcharge, capped at \$6M per annum] [Sales]		9,878	691,990	3.06%	70.06	36	5,488,962	24.26%	555.70	9,259,016	40.92%	937.38	22,626,247	2,290.67
Minnesota	9.8% [3-factor: 90-5-5 (sales-property-payroll)]	rate applicable to banks	5,311	721,742	4.19%	135.91	15	6,458,111	37.53%	1,216.08	4,426,608	25.72%	833.54	17,208,877	3,240.49
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to banks	2,970	316,331	5.05%	106.51	23	1,352,481	21.57%	455.38	2,849,099	45.45%	959.28	6,268,804	2,110.68
Missouri	6.25% [3-factor/Sales]	7% rate applicable to banks; 50% federal tax deductibility	5,996	206,936	2.13%	34.51	44	4,326,507	44.59%	721.54	2,919,117	30.08%	486.83	9,703,459	1,618.26
Montana	6.75% [3-factor]	rate applicable to banks 7% for corporations filing under a water's edge election; minimum tax: \$50	991	93,225	4.35%	94.08	26	714,814	33.36%	721.38	-	-	-	2,142,809	2,162.49

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2011 income year -as of January 1, 2011- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2010 [1,000s]	State Tax Collections 2009-10											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]**	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Nebraska	5.58%>\$0; 7.81%>\$100K [Sales]		1,830	154,332	4.05%	84.31	33	1,514,831	39.77%	827.58	1,306,702	34.30%	713.88	3,809,266	2,081.08
New Hampshire	8.5% Business Profits Tax plus a 0.75% Business Enterprise Tax for certain income levels [3-factor with sales double wtd.]	rate applicable to banks may apply	1,317	499,669	23.51%	379.47	2	82,365	3.88%	62.55	-	-	-	2,124,984	1,613.80
New Jersey	6.5%>\$0; 7.5%>\$50K; 9%>\$100K [corporation business franchise rates] or alternative minimum assessment; or fixed dollar minimum tax (ranging from \$500 to \$2,000) based on gross receipts [3-factor with sales double wtd.]	rate applicable to banks; minimum tax: \$500	8,802	2,047,474	7.90%	232.62	5	10,322,943	39.81%	1,172.85	7,898,165	30.46%	897.35	25,927,891	2,945.81
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1 million [3-factor/3-factor with sales double wtd.]	rates applicable to banks; gross sales option may apply	2,066	125,100	2.83%	60.55	40	956,600	21.67%	463.04	1,718,795	38.94%	831.97	4,413,988	2,136.56
New York	7.1% of ENI base (general business taxpayer); AMT of 1.5% (3% banks), or capital stocks tax may apply; certain manufacturers pay 6.5%; fixed dollar minimum tax between \$25 and \$5K, depending on New York receipts (\$250 minimum tax for banks); small business taxpayers pay rates of 6.5%, 7.1%, and 4.35% on 3 brackets of ENI up to \$390K. [Sales]		19,392	3,895,349	6.13%	200.87	7	34,751,382	54.70%	1,792.02	10,568,466	16.64%	544.98	63,529,354	3,276.01
North Carolina	6.9% [3-factor with sales double wtd.]	rate applicable to banks	9,562	1,294,313	6.02%	135.37	16	9,133,689	42.45%	955.25	5,856,993	27.22%	612.56	21,517,288	2,250.40
North Dakota	1.68%>\$0; 4.23%>\$25K; 5.15%>\$50K Water's-edge filers pay additional 3.5% tax [3-factor]	6.5% rate applicable to banks minimum tax (banks): \$50; Federal tax deductibility	674	88,347	3.34%	130.98	19	303,764	11.48%	450.36	603,740	22.82%	895.09	2,645,695	3,922.46
Ohio	CAT is \$150 for gross receipts >\$150K up to \$1 million, plus 0.26% of gross receipts>\$1 million. [3-factor with sales triple wtd.]	1.3% franchise tax rate applicable to banks applies to franchise tax	11,536	142,318	0.60%	12.34	46	7,886,802	33.44%	683.66	7,253,496	30.76%	628.76	23,583,596	2,044.32
Oklahoma	6% [3-factor]	rate applicable to banks	3,762	216,400	3.06%	57.53	42	2,224,783	31.42%	591.43	1,968,309	27.80%	523.25	7,079,985	1,882.12
Oregon	6.6%>\$0 7.6%>\$250K or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales]	rate applicable to banks; gross sales option may apply	3,839	353,589	4.73%	92.11	27	4,945,538	66.16%	1,288.25	-	-	-	7,475,135	1,947.18
Pennsylvania	9.99% [3-factor: 90-5-5 (sales-property-payroll)]		12,710	1,648,956	5.47%	129.74	20	9,352,287	31.00%	735.84	8,029,797	26.62%	631.79	30,169,122	2,373.72

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2011 income year -as of January 1, 2011- [standard apportionment formula]	Special rates or notes	Pop- ulation 7/1/2010 [1,000s]	State Tax Collections 2009-10											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 [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank										
Rhode Island	9% business corporation or franchise tax	rate applicable to banks; special rates for utilities of \$2.50/\$10K of authorized capital stock (valued at a minimum of \$100/share); minimum tax: \$500 [3-factor]	1,053	121,668	4.74%	115.56	22	909,674	35.41%	863.98	798,481	31.08%	758.37	2,568,851	2,439.82		
South Carolina	5%	4.5% rate applicable to banks; 6% rate applicable to savings & loans [Sales/3-factor with sales double wtd.] [If the single-factor formula results in a reduction in income allocated to the state, only an 80% reduction is allowed.]	4,636	129,781	1.91%	27.99	45	2,182,909	32.08%	470.83	2,833,839	41.65%	611.23	6,803,724	1,467.49		
South Dakota	[applies to banks only] no state income tax	6%-0.25% on net income; minimum tax: \$200 per location	816	31,157	2.39%	38.16	43	-	-	-	742,363	56.91%	909.24	1,304,487	1,597.73		
Tennessee	6.5%	rate applicable to banks [3-factor with sales double wtd.]	6,357	901,617	8.58%	141.83	13	172,459	1.64%	27.13	6,130,877	58.31%	964.44	10,513,788	1,653.92		
Utah	5%	rate applicable to banks; minimum tax: \$100 [3-factor/3-factor with sales double wtd.]	2,776	245,980	4.83%	88.59	30	2,104,641	41.33%	758.03	1,638,906	32.18%	590.28	5,092,415	1,834.13		
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K	minimum tax: \$250 (\$75 for small farm corporations) [3-factor with sales double wtd.]	626	85,178	3.39%	136.08	14	489,107	19.48%	781.37	311,140	12.39%	497.06	2,511,387	4,012.06		
Virginia	6%	rate applicable to banks; telecommunication companies may be subject to a minimum tax of 0.5% of gross receipts in lieu of the 6% rate [3-factor with sales double wtd.]	8,025	789,655	4.81%	98.40	24	8,659,470	52.77%	1,079.11	3,543,210	21.59%	441.54	16,411,055	2,045.09		
West Virginia	8.5%	rate applicable to banks [3-factor with sales double wtd.]	1,854	366,245	7.87%	197.55	8	1,446,852	31.08%	780.41	1,095,687	23.54%	590.99	4,655,034	2,510.84		
Wisconsin	7.9%	rate applicable to banks; economic development surcharge ranging from \$25-\$9,800 may apply [Sales]	5,691	851,537	5.93%	149.63	11	5,791,991	40.31%	1,017.74	3,944,260	27.45%	693.06	14,368,569	2,524.77		
Total 46 states			273,475	38,176,585	5.95% ^a	139.60 ^a	-	236,352,511	36.87% ^a	864.26 ^a	191,855,862	29.93% ^a	701.55 ^a	641,102,153	2,344.28 ^a		

Detail may not add to totals due to rounding.

This table compares the basic corporate income tax rate(s) generally applicable for the states that levy a tax on corporate income, but does not attempt to address alternate taxable income computational methods or exceptional provisions and circumstances specific to certain corporate entities. Additional business franchise taxes, alternative minimum taxes, and surcharges may apply. Texas imposes a franchise tax (margin tax) imposed at 1.0% (0.5% for retail/wholesale entities) of gross revenues over \$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, 2010 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 \$15,040,761 retained by state to pay for the costs of collecting and distributing local sales taxes.

^aWeighted average computations based on tax collection totals and population for the 46 states levying a corporation income tax.

Sources: U.S. Census Bureau, Population Division. *Table ST-EST00INT-01* -Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010*, March 23, 2011 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	Income tax gross collections	Income tax refunds	Net collections before transfers	Amount to General Fund
	Exclusion of inventories	Homestead Exemption for elderly/disabled				Food stamp purchases	Public School Building Capital Fund	Critical School Facility Needs Fund	Other/collection cost of fines/forfeitures	Collection fees on overdue tax debts	OSBM Civil Penalty Forfeiture Fund							
												Estimated	Final					
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%
2010-11..	1,110,751,387	186,545,202	1,297,296,589	204,994,094	1,092,302,495	-	-	-	75,181,766	-	40,568	224,332	3,309,395	1,013,546,433	-14.42%	-7.30%	-15.64%	-15.39%

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 1992: 3%*
 - Tax year 1993: 2%*
 - 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 years 2009, 2010: 3%*

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	2007-08	\$131,625	\$43,875	
2003-04	\$191,250	\$63,750	2008-09	\$100,500	\$33,500	\$96,500
2004-05	\$171,375	\$57,125	2009-10	\$36,750	\$12,250	\$155,000
2005-06	\$197,625	\$65,875	2010-11	\$9,375	\$3,125	\$148,000
2006-07	\$194,250	\$64,750				

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. Corporation income tax collections include \$381,812,968 generated by the program.

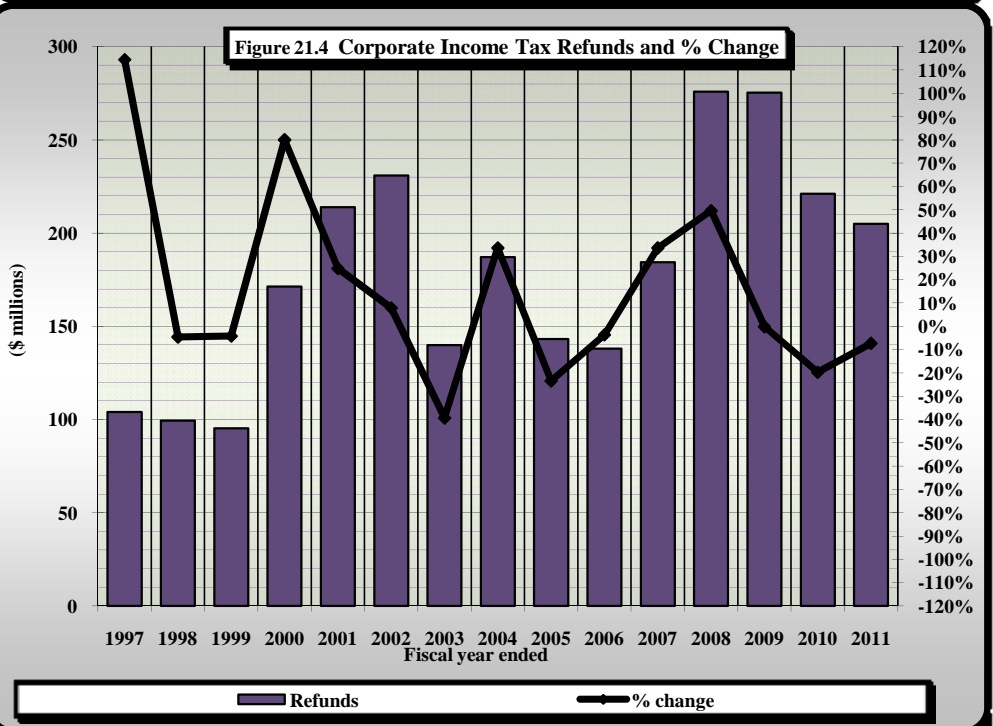
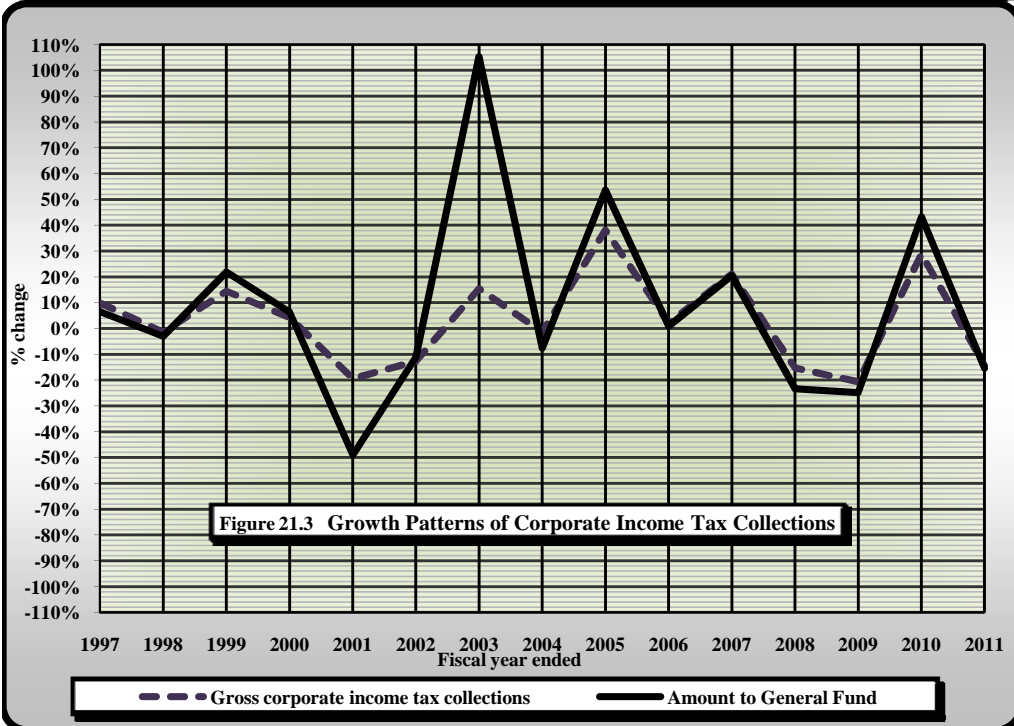
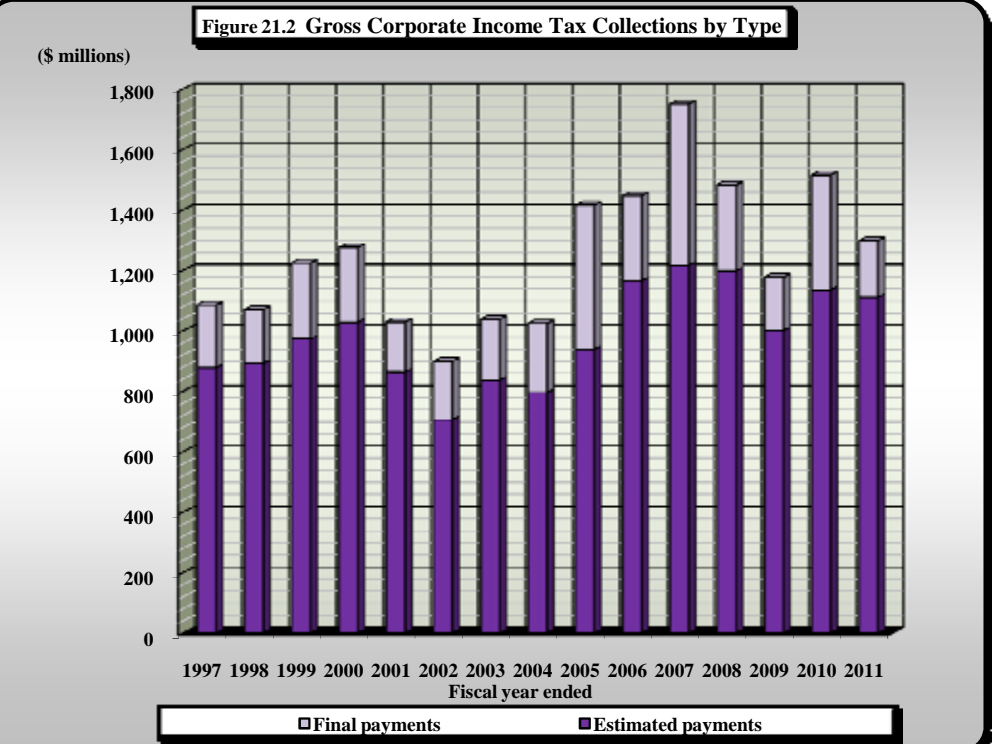
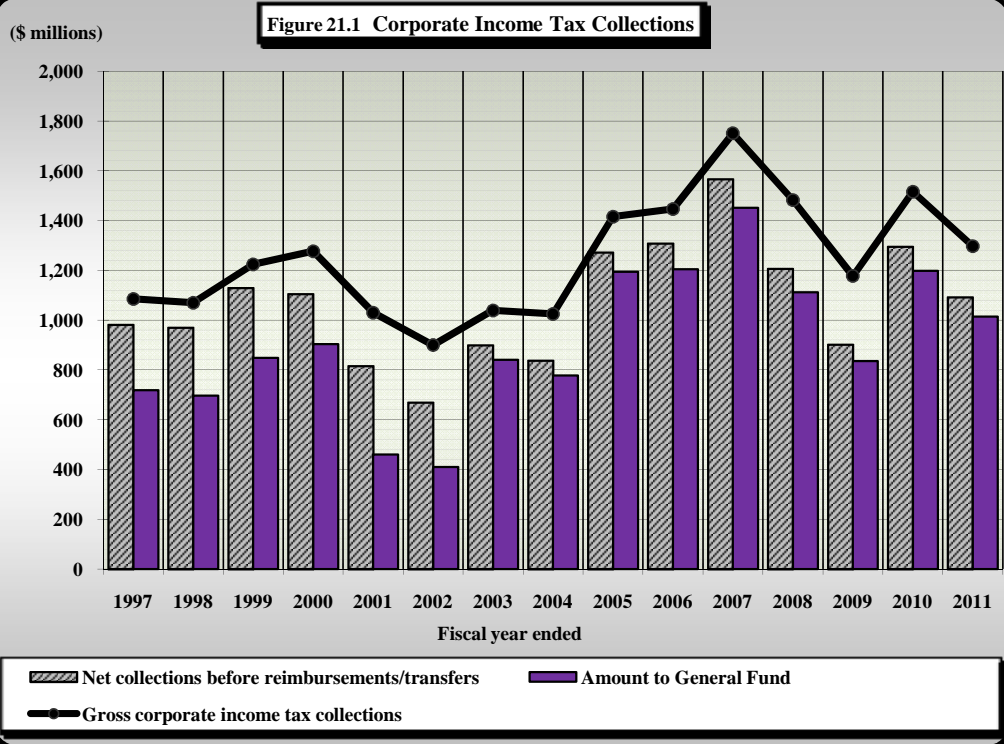


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	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: \$1K, \$500, \$300]												
Alabama	yes	-	GI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000*	\$4,000*	\$1,500	\$3,000	\$500*	4,785	2,589,249	541.08	35	155,399,306	32,661	1.67%	34
Arizona	no	1/1/10	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]	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,414	2,416,324	376.74	41	215,397,567	33,957	1.12%	41
Arkansas	no	-	GI	1%>\$0; 2.5%>\$3,999; 3.5%>\$7,999; 4.5%>\$11,899; 6%>\$19,899; 7%>\$33,199 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23	\$46	\$23	2,922	2,091,082	715.73	29	92,609,959	31,969	2.26%	20
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,316; 4%>\$17,346; 6%>\$27,377; 8%>\$38,004; 9.3%>\$48,029; additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,632-\$96,058; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,642-\$65,377; add'l 1% tax>\$1M [community property state]	\$3,769	\$7,538	\$99	\$198	\$99	37,349	45,646,436	1,222.15	5	1,528,457,253	41,353	2.99%	5
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	same as Federal		same as Federal			5,049	4,089,948	810.04	19	205,437,450	41,317	1.99%	28
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100; 6.5%>\$200K; 6.7%>\$250K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$400K MFJ: same rates apply to income ranges \$20K-\$500K	-	-	\$13,000	\$24,000	-	3,577	5,768,846	1,612.73	2	190,817,959	53,573	3.02%	4
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	900	853,107	948.14	14	34,444,313	38,626	2.48%	14
Georgia	no	1/1/10	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	9,713	7,016,412	722.40	26	327,892,184	34,081	2.14%	24

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Hawaii	no	12/31/09	Fed AGI	1.4%>\$0; 3.2%>\$2,400; 5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14,400; 7.2%>\$19,200; 7.6%>\$24K; 7.9%>\$36K; 8.25%>\$48K; 9%>\$150K; 10%>\$175K; 11%>\$200K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3,600-\$300K MFJ: same rates apply to income bracket ranges \$4,800-\$400K	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,364	1,527,790	1,120.39	8	54,785,668	40,681	2.79%	8
Idaho	no	1/1/11	Fed AGI	1.6%>\$0; 3.6%>\$1,337; 4.1%>\$2,675; 5.1%>\$4,013; 6.1%>\$5,351; 7.1%>\$6,689; 7.4%>\$10,034; 7.8%>\$26,759 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,675-\$53,520 [community property state]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,571	1,068,754	680.11	31	48,236,239	31,031	2.22%	21
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,843	9,433,244	734.50	24	525,411,146	41,058	1.80%	31
Indiana	no	1/1/10	Fed AGI	3.4% of FAGI with modification *plus \$1,500 for each child dependent	-	-	\$1,000	\$2,000	\$1,000*	6,491	3,868,093	595.95	32	215,502,883	33,363	1.79%	32
Iowa	yes	1/1/08	Fed AGI	0.36%>\$0; 0.72%>\$1,439; 2.43%>\$2,878; 4.5%>\$5,756; 6.12%>\$12,951; 6.48%>\$21,585; 6.8%>\$28,780; 7.92%>\$43,170; 8.98%>\$64,755 [applicable for S, HH, MFJ, MFS]	\$1,830	\$4,500	\$40 [tc]	\$80 [tc]	\$40 [tc]	3,050	2,650,037	868.90	16	112,442,136	37,074	2.36%	17
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$30K-\$60K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,859	2,687,542	939.97	15	108,340,102	38,246	2.48%	13
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS] FSTC based on MGI/family size available for qualifying taxpayers	\$2,240	\$4,480	\$20 [tc]	\$40 [tc]	\$20 [tc]	4,346	3,154,488	725.79	25	137,958,755	31,957	2.29%	18
Louisiana	yes	Current	Fed AGI	2%>\$0; 4%>\$12,500; 6%>\$50K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$100K [community property state]	-	-	\$4,500	\$9,000	\$1,000	4,544	2,286,500	503.17	36	162,402,480	36,157	1.41%	39
Maine	no	12/31/10	Fed AGI	2%>\$0; 4.5%>\$4,999; 7%>\$9,949; 8.5%>\$19,949 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,499-\$29,900 MFJ: same rates apply to income bracket ranges \$9,999-\$39,900	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,328	1,303,370	981.77	12	47,941,898	36,058	2.72%	10
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$150K; 5.25%>\$300K; 5.5%>\$500K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except for 2 brackets: 5%>\$200K; 5.25%>\$350K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	5,786	6,200,292	1,071.61	10	273,193,372	47,674	2.27%	19

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	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	GI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,557	10,128,035	1,544.55	3	324,680,171	49,816	3.12%	3
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,600	\$7,200	\$3,600*	9,878	5,488,962	555.70	34	331,846,696	33,514	1.65%	35
					*plus \$600 for each child < 18												
Minnesota	no	3/18/10	Fed TI	5.35%>\$0; 7.05%>\$23,100; 7.85%>\$75,890 [applicable for S] HH: same rates apply to income bracket ranges \$28,440-\$114,291 MFJ: same rates apply to income bracket ranges \$33,770-\$134,171 MFS: same rates apply to income bracket ranges \$16,890-\$67,091	\$5,800	\$9,650	\$3,700	\$7,400	\$3,700	5,311	6,458,111	1,216.08	6	217,704,595	41,223	2.97%	6
					[personal exemption/deduction amounts as allowed by IRC]												
Mississippi	no	-	GI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,970	1,352,481	455.38	39	88,779,546	30,006	1.52%	36
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]	\$5,800	\$11,600	\$2,100	\$4,200	\$1,200	5,996	4,326,507	721.54	27	216,049,019	36,243	2.00%	27
					[standard deduction amounts as allowed by IRC]												
Montana	no	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,700; 4%>\$7,200; 5%>\$9,700; 6%>\$12,500; 6.9%>\$16K [applicable for S, HH, MFJ, MFS]	\$1,820- \$4,110*	\$3,640- \$8,220*	\$2,110	\$4,220	\$2,110	991	714,814	721.38	28	33,168,003	33,708	2.16%	23
					*[20% of state AGI with minimum/maximum amounts as shown]												
Nebraska	no	Current	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17,500; 6.84%>\$27K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K	\$5,450	\$10,900	\$118 [tc]	\$236 [tc]	\$118 [tc]	1,830	1,514,831	827.58	18	70,072,173	38,657	2.16%	22
New Hampshire	no	-	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,317	82,365	62.55	42	55,858,973	42,443	0.15%	42
New Jersey	no	-	GI	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS/CUFS] 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/CUFJ]	-	-	\$1,000	\$2,000	\$1,500	8,802	10,322,943	1,172.85	7	433,996,947	49,568	2.38%	16
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	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,066	956,600	463.04	38	65,980,486	32,394	1.45%	38
					[personal exemption/deduction amounts as allowed by IRC] [community property state]												

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	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	19,392	34,751,382	1,792.02	1	901,615,996	46,699	3.85%	1
North Carolina	no	1/1/11	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*	9,562	9,133,689	955.25	13	322,307,163	34,108	2.83%	7
North Dakota	yes	Current	Fed TI	1.51%>\$0; 2.82%>\$34,500; 3.13%>\$83,600; 3.63%>\$174,400; 3.99%>\$379,150 [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 MFJ: same rates apply to income bracket ranges \$57,700-\$379,150 MFS: same rates apply to income bracket ranges \$28,850-\$189,575	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	674	303,764	450.36	40	26,361,749	39,644	1.15%	40
Ohio	no	12/15/10	Fed AGI	0.587%>\$0; 1.174%>\$5,100; 2.348%>\$10,200; 2.935%>\$15,350; 3.521%>\$20,450; 4.109%>\$40,850; 4.695%>\$81,650; 5.451%>\$102,100; 5.925%>\$204,200 [applicable for S, HH, MFJ, MFS]	-	-	\$1,600	\$3,200	\$1,600	11,536	7,886,802	683.66	30	405,184,176	35,145	1.95%	29
Oklahoma	no	Current	Fed AGI	0.5%>\$0; 1%>\$1K; 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$7,200; 5.5%>\$8,700 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2K-\$15K	\$5,800	\$11,600	\$1,000	\$2,000	\$1,000	3,762	2,224,783	591.43	33	126,412,117	34,004	1.76%	33
Oregon	yes+	12/31/09	Fed AGI	5%>\$0; 7%>\$2K; 9%>\$5K; 10.8%>\$125K; 11%>\$250K [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$4K-\$500K	\$1,945	\$3,895	\$177	\$354	\$177	3,839	4,945,538	1,288.25	4	135,474,469	35,571	3.65%	2
Pennsylvania	no	-	GI	3.07%	-	-	-	-	-	12,710	9,352,287	735.84	23	499,330,513	39,420	1.87%	30
Rhode Island	no	Current	Fed AGI	3.75%>\$0; 4.75%>\$55K; 5.99%>\$125K [applicable for S, HH, MFJ, MFS]	\$7,500	\$15,000	\$3,500	\$7,000	\$3,500	1,053	909,674	863.98	17	42,889,454	40,706	2.12%	25
South Carolina	no	12/31/09	Fed TI	3%>\$2,760; 4%>\$5,520; 5%>\$8,280; 6%>\$11,040; 7%>\$13,800 [applicable for S, HH, MFJ, MFS]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	4,636	2,182,909	470.83	37	145,249,286	31,646	1.50%	37

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2010 [1,000s]	Individual income tax collections fiscal year 2010			Personal income calendar year 2009		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Tennessee	no	-	Certain dividends, interest income	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,357	172,459	27.13	43	213,155,957	33,802	0.08%	43
Utah	no	Current	Fed AGI	5% *Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level.	\$5,800*	\$11,600*	\$2,775*	\$5,550*	\$2,775*	2,776	2,104,641	758.03	22	86,838,578	31,886	2.42%	15
Vermont	no	1/1/09	Fed TI	3.55%>\$0; 6.8%>\$34,500; 7.8%>\$83,600; 8.8%>\$174,400; 8.95%>\$379,150 [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 MFS/CUFJ: same rates apply to income bracket ranges \$57,650-\$379,150 MFS/CUFS: same rates apply to income bracket ranges \$28,825-\$189,575	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	626	489,107	781.37	20	24,273,382	38,849	2.01%	26
Virginia	no	1/22/10	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	8,025	8,659,470	1,079.11	9	342,297,555	43,187	2.53%	11
West Virginia	no	1/1/10	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	1,854	1,446,852	780.41	21	57,419,415	31,075	2.52%	12
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,180; 6.50%>\$20,360; 6.75%>\$152,740; 7.75%>\$224,210 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$13,580-\$298,940 MFS: same rates apply to income bracket ranges \$6,790-\$149,470 [community property state]	\$9,300	\$16,940	\$700	\$1,400	\$700	5,691	5,791,991	1,017.74	11	209,347,374	36,927	2.77%	9
Total 43 states									253,101	236,352,511	933.83 ^a	-	9,812,964,463	39,047.72 ^a	2.41% ^a	-	

Detail may not add to totals due to rounding.

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

Per capita tax collection amounts are computations based on July 1, 2010 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, 2009 population estimates of the Bureau of the Census.

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

⁺Missouri 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, Population Division. *Table ST-EST00INT-01 - Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010, March 23, 2011 release.*

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System, September 22, 2011 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 2009
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	29.37%	70.63%	Missouri	30.31%	69.69%
Arizona	35.58%	64.42%	Montana	30.18%	69.82%
Arkansas	24.55%	75.45%	Nebraska	29.78%	70.22%
California	37.17%	62.83%	New Hampshire	35.77%	64.23%
Colorado	39.24%	60.76%	New Jersey	43.94%	56.06%
Connecticut	43.95%	56.05%	New Mexico	25.81%	74.19%
Delaware	36.26%	63.74%	New York	36.56%	63.44%
Georgia	37.10%	62.90%	*North Carolina	34.75%	65.25%
Hawaii	32.50%	67.50%	North Dakota	19.71%	80.29%
Idaho	33.22%	66.78%	Ohio	30.82%	69.18%
Illinois	34.36%	65.64%	Oklahoma	27.00%	73.00%
Indiana	27.04%	72.96%	Oregon	39.78%	60.22%
Iowa	30.56%	69.44%	Pennsylvania	30.51%	69.49%
Kansas	30.20%	69.80%	Rhode Island	36.68%	63.32%
Kentucky	28.84%	71.16%	South Carolina	30.82%	69.18%
Louisiana	24.22%	75.78%	Tennessee	24.15%	75.85%
Maine	30.59%	69.41%	Utah	39.54%	60.46%
Maryland	49.10%	50.90%	Vermont	29.74%	70.26%
Massachusetts	40.10%	59.90%	Virginia	40.89%	59.11%
Michigan	32.24%	67.76%	West Virginia	18.38%	81.62%
Minnesota	39.64%	60.36%	Wisconsin	35.75%	64.25%
Mississippi	23.99%	76.01%	United States	33.30%	66.70%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2009 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 2011, Volume 30, Number 4, Selected Historical and Other Data, Table 2

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

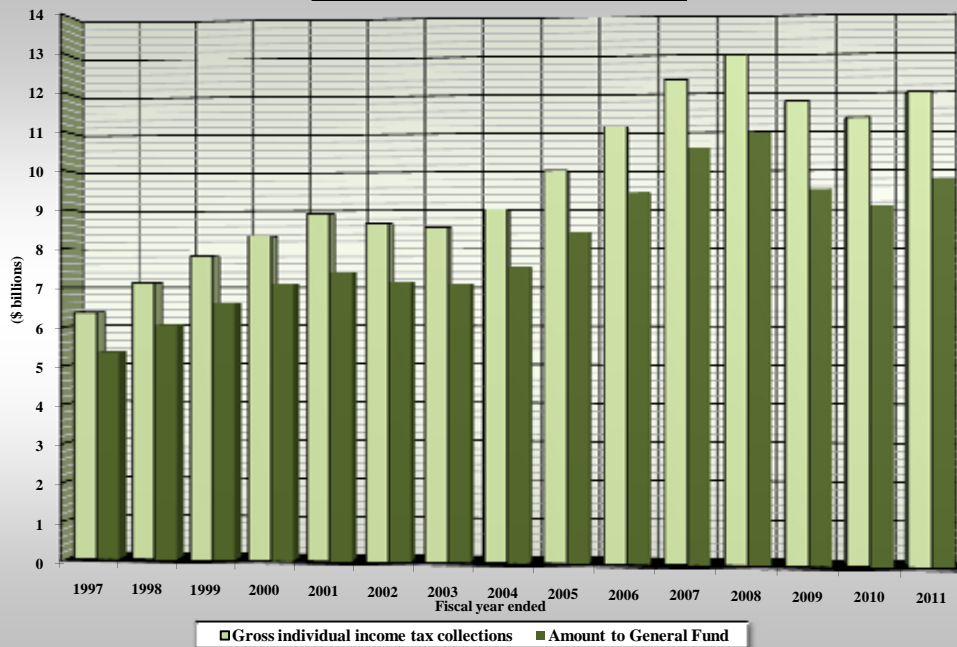


Figure 23.2 Growth Patterns of Individual Income Tax Collections

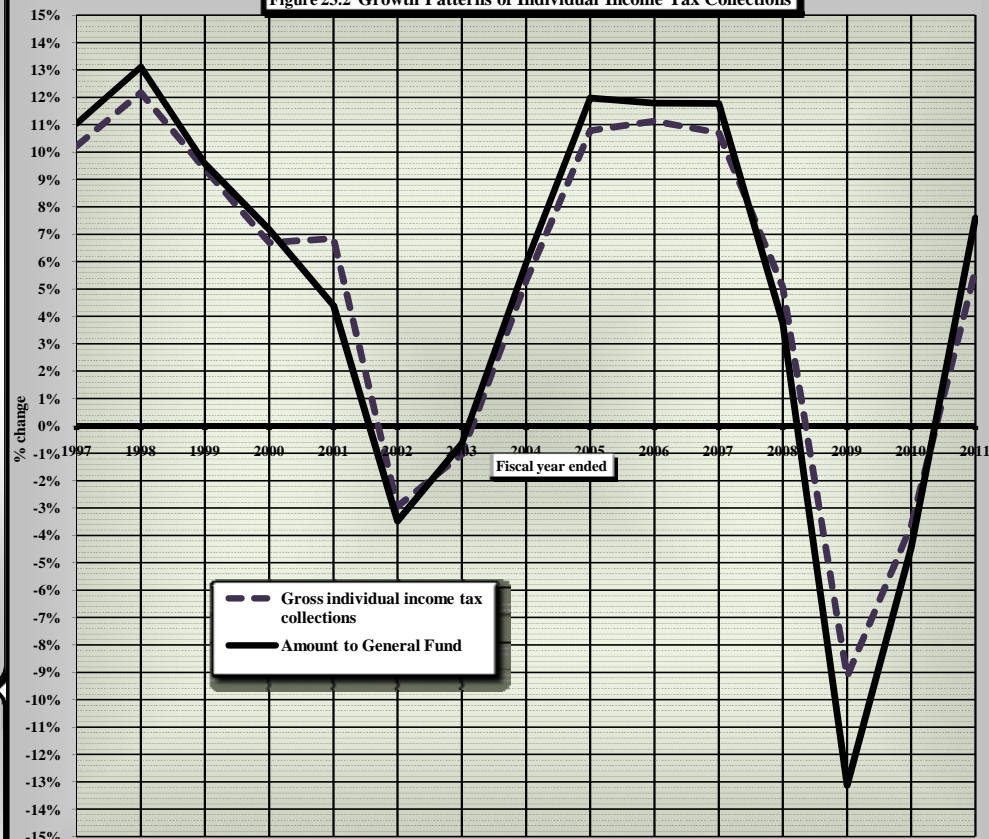


Figure 23.3 Individual Income Tax Refunds and % Change

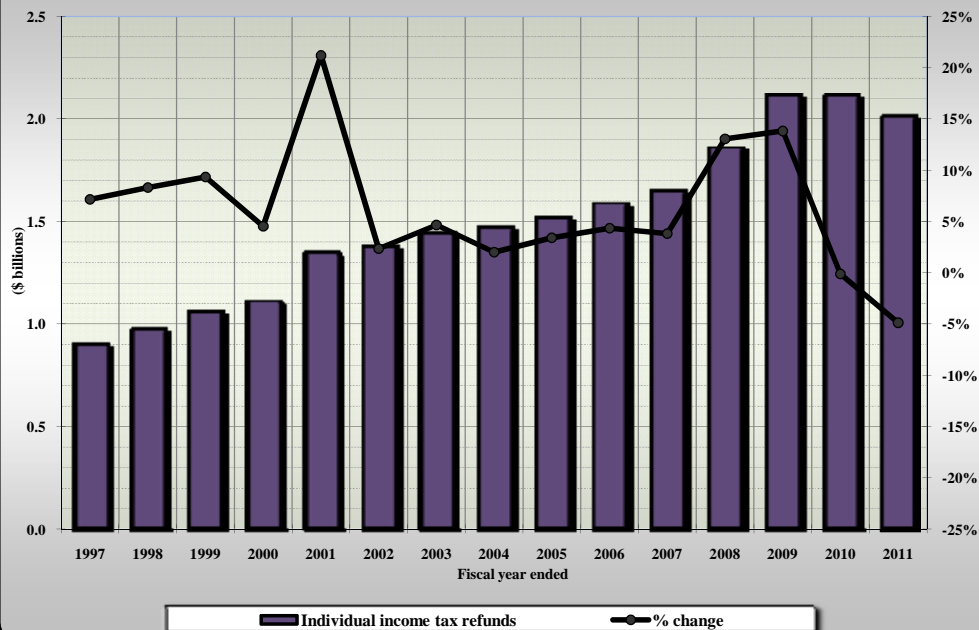


Figure 23.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

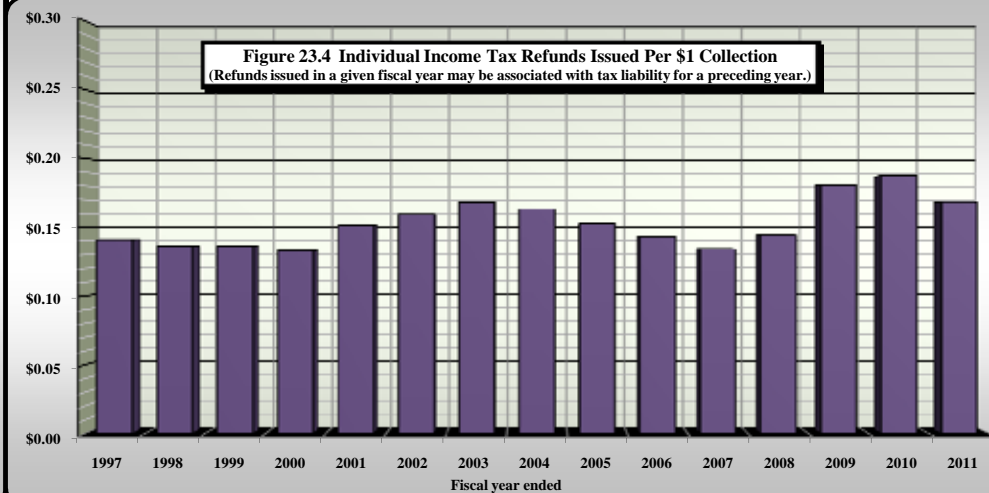


TABLE 24 . GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2010-11.....	142,887,277	1.2%	-1.4%	807,908,606	6.8%	2.3%	8,512,575,363	71.5%	3.8%	979,522,030	8.2%	6.7%	1,459,138,287	12.3%	21.2%	11,902,031,563	5.7%

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

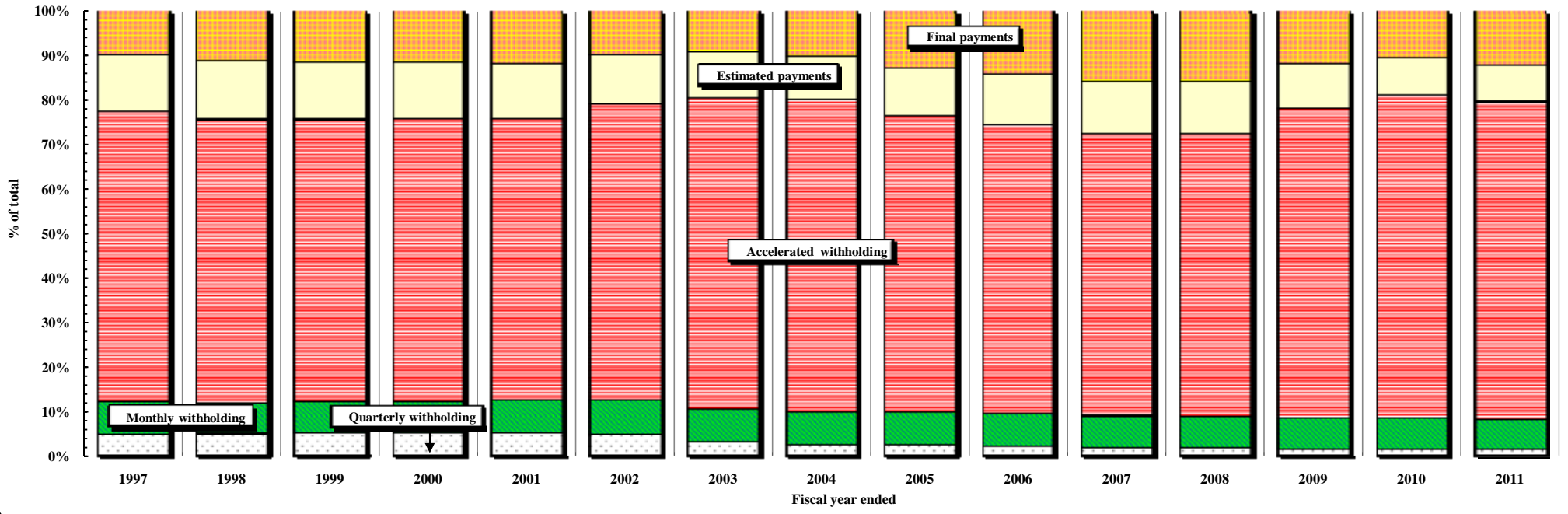


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

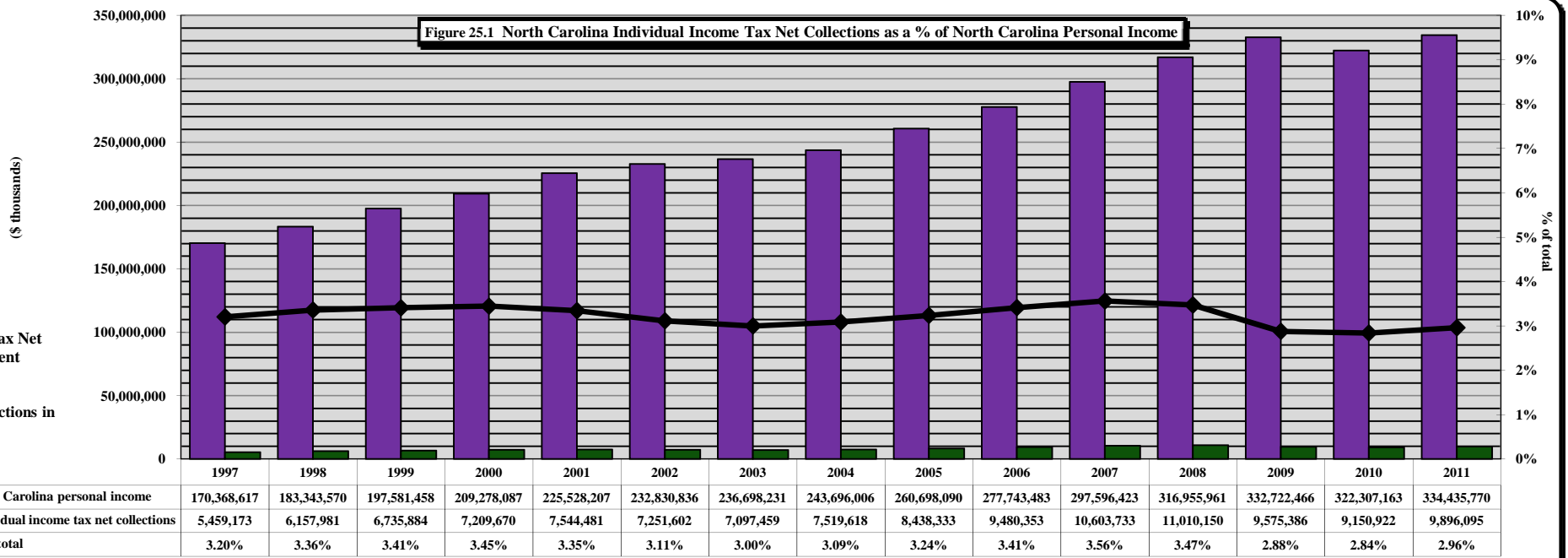


Table 25. North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income [Income and tax collections in \$1,000s]

[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, Regional Economic Information System, September 22, 2011 release.

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 [\$]
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	-	-
2009.....	-	-	22,500	273,252	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	-

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 7/1/2011 [%]	Rank	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs	Vendor Discounts+++		Population as of 7/1/2010 [1,000s]	General sales tax collections fiscal year 2010*			Per capita collections per 1¢ of tax + [\$]	Personal income 2009		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2010					
				Prescription, non-prescription Taxable (T) Exempt (E)	Collection discounts allowed seller for qualifying transactions			Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	Rank	Amount [%]	Rank	Amount [\$1,000s]	Per capita [\$]	Rank	Amount [\$1,000s]	Per capita [\$]
					Basic provisions	Maximum/minimum			Amount [\$]	Rank											
Alabama.....	4	37	T	E,T	5%-2%	\$400/mo M	4,785	2,097,434	438.31	44	109.58	155,399,306	32,661	1.35%	41	2,589,249	541.08				
Arizona.....	6.6	7	E	E,T	1%	\$10K/yr M	6,414	4,409,603	687.52	28	122.77	215,397,567	33,957	2.05%	17	2,416,324	376.74				
Arkansas.....	6	15	1.5% [2]	E,T	2%	\$1K/mo M	2,922	2,615,290	895.15	12	149.19	92,609,959	31,969	2.82%	6	2,091,082	715.73				
California.....	6.25	11	E	E,T	None		37,349	31,197,154	835.28	15	115.21	1,528,457,253	41,353	2.04%	18	45,646,436	1,222.15				
Colorado.....	2.9	45	E	E,T	2.22%		5,049	2,050,445	406.10	45	140.04	205,437,450	41,317	1.00%	45	4,089,948	810.04				
Connecticut.....	6.35	9	E	E,T	None		3,577	3,145,579	879.37	14	146.56	190,817,959	53,573	1.65%	33	5,768,846	1,612.73				
Florida.....	6	15	E	E,T	2.5%	\$30/report M	18,843	18,537,000	983.74	4	163.96	697,362,360	37,387	2.66%	9	-	-				
Georgia.....	4	37	E [2]	E,T	3%-0.5%		9,713	4,864,691	500.86	40	125.22	327,892,184	34,081	1.48%	37	7,016,412	722.40				
Hawaii.....	4	37	T [3]	E,T	None		1,364	2,316,434	1,698.74	1	424.68	54,785,668	40,681	4.23%	1	1,527,790	1,120.39				
Idaho.....	6	15	T [3]	E,T	None		1,571	1,126,671	716.96	22	119.49	48,236,239	31,031	2.34%	13	1,068,754	680.11				
Illinois.....	6.25	11	1%	T,T[4]	1.75%	\$5/yr min	12,843	8,842,231	688.48	27	110.16	525,411,146	41,058	1.68%	32	9,433,244	734.50				
Indiana.....	7	1	E	E,T	0.73%-0.26%	see note	6,491	5,941,044	915.33	9	130.76	215,502,883	33,363	2.76%	8	3,868,093	595.95				
Iowa.....	6	15	E	E,T	None		3,050	2,121,842	695.71	25	115.95	112,442,136	37,074	1.89%	25	2,650,037	868.90				
Kansas.....	6.3	10	T [3]	E,T	None		2,859	2,150,270	752.06	20	119.37	108,340,102	38,246	1.98%	21	2,687,542	939.97				
Kentucky.....	6	15	E	E,T	1.75%-1%	\$1.5K/report M	4,346	2,794,057	642.86	30	107.14	137,958,755	31,957	2.03%	20	3,154,488	725.79				
Louisiana.....	4	37	E [2]	E,T	1.1%		4,544	2,579,946	567.74	37	141.94	162,402,480	36,157	1.59%	35	2,286,500	503.17				
Maine.....	5	28	E	E,T	None		1,328	989,645	745.46	21	149.09	47,941,898	36,058	2.06%	16	1,303,370	981.77				
Maryland.....	6	15	E	E,E	1.2%-0.9%	\$500/return M	5,786	3,753,778	648.77	29	108.13	273,193,372	47,674	1.37%	39	6,200,292	1,071.61				
Massachusetts..	6.25	11	E	E,T	None		6,557	4,625,682	705.43	24	141.09	324,680,171	49,816	1.42%	38	10,128,035	1,544.55				
Michigan.....	6	15	E	E,T	0.75%-0.5%	\$6/mo min	9,878	9,259,016	937.38	8	156.23	331,846,696	33,514	2.79%	7	5,488,962	555.70				
Minnesota.....	6.875	6	E	E,E	None		5,311	4,426,608	833.54	16	121.24	217,704,595	41,223	2.03%	19	6,458,111	1,216.08				
Mississippi.....	7	1	T	E,T	2%	\$50/mo M	2,970	2,849,099	959.28	6	137.04	88,779,546	30,006	3.21%	4	1,352,481	455.38				
Missouri.....	4.225	36	1.225%	E,T	2%		5,996	2,919,117	486.83	42	115.22	216,049,019	36,243	1.35%	40	4,326,507	721.54				
Nebraska.....	5.5	26	E	E,T	2.5%	\$75/mo M	1,830	1,306,702	713.88	23	129.80	70,072,173	38,657	1.86%	27	1,514,831	827.58				
Nevada.....	4.6	34	E	E,T	0.25%		2,705	2,559,489	946.33	7	205.72	98,041,013	36,519	2.61%	10	-	-				
New Jersey.....	7	1	E	E,E	None		8,802	7,898,165	897.35	11	128.19	433,996,947	49,568	1.82%	29	10,322,943	1,172.85				
New Mexico.....	5	28	E	E,T	None		2,066	1,718,795	831.97	17	166.39	65,980,486	32,394	2.61%	11	956,600	463.04				
New York.....	4	37	E	E,E	5%	\$200/qtr M	19,392	10,568,466	544.98	38	136.25	901,615,996	46,699	1.17%	43	34,751,382	1,792.02				
North Carolina..	4.75	32	E [2,4]	E,T	None		9,562	5,856,993	612.56	33	106.53	322,307,163	34,108	1.82%	30	9,133,689	955.25				
North Dakota...	5	28	E	E,T	1.5%	\$93/mo M	674	603,740	895.09	13	179.02	26,361,749	39,644	2.29%	14	303,764	450.36				
Ohio.....	5.5	26	E	E,T	0.75%		11,536	7,253,496	628.76	32	114.32	405,184,176	35,145	1.79%	31	7,886,802	683.66				
Oklahoma.....	4.5	35	T [3]	E,T	1%	\$2.5K/mo M	3,762	1,968,309	523.25	39	116.28	126,412,117	34,004	1.56%	36	2,224,783	591.43				
Pennsylvania....	6	15	E	E,E	1%		12,710	8,029,797	631.79	31	105.30	499,330,513	39,420	1.61%	34	9,352,287	735.84				
Rhode Island....	7	1	E	E,T	None		1,053	798,481	758.37	19	108.34	42,889,454	40,706	1.86%	28	909,674	863.98				
South Carolina..	6	15	E [2]	E,T	3%-2%	\$3.1K/yr M	4,636	2,833,839	611.23	34	101.87	145,249,286	31,646	1.95%	22	2,182,909	470.83				

TABLE 27. -Continued

State	State sales tax rate as of 7/1/2011 [%]	Rank	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs	Vendor Discounts+++		Population as of 7/1/2010 [1,000s]	General sales tax collections fiscal year 2010*			Per capita collections per 1¢ of tax + [\$]	Personal income 2009		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2010			
				Prescription, non-prescription Taxable (T) Exempt (E)	Collection discounts allowed seller for qualifying transactions			Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]
					Basic provisions	Maximum/minimum			Amount [\$]	Rank									
South Dakota...	4	37	T [3]	E,T	None		816	742,363	909.24	10	227.31	30,861,923	38,240	2.41%	12	-	-		
Tennessee.....	7	1	5.5%	E,T	Limited		6,357	6,130,877	964.44	5	137.78	213,155,957	33,802	2.88%	5	172,459	27.13		
Texas.....	6.25	11	E	E,E	0.5%		25,257	19,663,374	778.53	18	124.56	904,212,180	36,458	2.17%	15	-	-		
Utah.....	4.7	33	1.75% [2]	E,T	1.31%		2,776	1,638,906	590.28	36	126.94	86,838,578	31,886	1.89%	24	2,104,641	758.03		
Vermont.....	6	15	E	E,E	None		626	311,140	497.06	41	82.84	24,273,382	38,849	1.28%	42	489,107	781.37		
Virginia.....	4	37	1.5% [2]	E,E	3%-1.5%		8,025	3,543,210	441.54	43	110.39	342,297,555	43,187	1.04%	44	8,659,470	1,079.11		
Washington.....	6.5	8	E	E,T	None		6,744	9,607,285	1,424.46	2	219.15	278,665,083	41,795	3.45%	2	-	-		
West Virginia...	6	15	3%	E,T	None		1,854	1,095,687	590.99	35	98.50	57,419,415	31,075	1.91%	23	1,446,852	780.41		
Wisconsin.....	5	28	E	E,T	0.5%	\$10/period min	5,691	3,944,260	693.06	26	138.61	209,347,374	36,927	1.88%	26	5,791,991	1,017.74		
Wyoming.....	4	37	E	E,T	None		564	789,413	1,398.53	3	349.63	24,347,422	43,489	3.24%	3	-	-		
Total 45 states...	-	-	-	-	-		300,985	224,475,423	745.80 ^a	-	-	11,587,508,686	38,822 ^a	1.94% ^a	-	229,756,687	763.35 ^a		

Detail may not add to totals due to rounding. Per capita tax collection amounts are computations based on July 1, 2010 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, 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. 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 \$15,040,761 retained by state to pay for the costs of collecting and distributing local sales taxes.

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

⁺Computation based on the prevalent rate in effect for fiscal year 2009-10.

⁺⁺Effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75% for the October 1, 2009 through June 30, 2011 transaction period.

+++Vendor discounts-Twenty-six states allow merchants to retain portions of sales taxes collected as compensation for administrative costs associated with collecting the sales tax; this portion may be referred to as vendor fee, discount, or allowance. In some states, the vendor discount varies by the amount of tax liability:

Alabama-5% of the first \$100 of tax liability and 2% of the excess amount with a maximum of \$400 per month

Georgia-3% of the first \$3,000 tax liability and 0.5% of the excess amount

Indiana-certain utilities not entitled to allowance; 0.73% of tax liability less than \$60K, 0.53% of tax liability between \$60K and \$600K, and 0.26% of tax liability exceeding \$600K

Kentucky-1.75% of the first \$1,000 tax liability and 1% of the excess amount with a maximum of \$1,500 per reporting period

Maryland-1.2% of the first \$6,000 tax liability and 0.9% of the excess amount with a maximum of \$500 per return

Michigan-greater of 0.75% (0.5%) of tax liability generated from a 4% rate: \$150 (\$75) maximum, or the amount collected from a 4% rate on \$150 of taxable purchase, \$6; the allowable percentage applied to tax liability generated from a 4% rate (0.75% or 0.5%) is based on payment date.

South Carolina-3% if tax liability is less than \$100; maximum annual discount is \$10K for out-of-state filers filing voluntarily

Texas-additional discount of 1.25% applies for early payment

Virginia-discount varies: 1.2% (1.6% food tax) of the first \$62.5K; 0.92% (1.2% food tax) of the amount from \$62.5K to \$208K; and 0.6% (0.8% food tax) of the remainder. No discount allowed on electronically filed returns.

Food and drug items:

[1] Food purchased for consumption off-premises; food prepared by a grocery is taxable in all states as meals. Many states that exempt grocery food may tax soft drinks, candy, and confections.

[2] Food subject to local taxes.

[3] Rebate or income tax credit allowed to offset sales tax on food.

[4] Food purchased for consumption off-premises in North Carolina is subject to only a 2% local sales tax rate.

Sources: U.S. Census Bureau, Population Division. *Table ST-EST00INT-01- Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010*, March 23, 2011 release.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System*, September 22, 2011 release.

Sales Tax Institute; Federation of Tax Administrators; Commerce Clearing House

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+++ [\$]	Intergovernmental inter-fund transfers++ [\$]	Collection fees on overdue tax debts [\$]	Transfer: State Public School Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Gross collections [\$]		Refunds [\$]	Net collections before transfers [\$]	Amount to General Fund [\$]	
																	General Statute Reference
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%
2010-11....	6,671,764,563	481,416,090	6,190,348,473	199,721,561	2,432,477	15,519,895	30,127,529	2,907,504	51,754,988	16,145,723	69,726	-	5,871,669,069	8.40%	63.66%	5.63%	5.51%

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:		Public Transit tax		
				Non-tax revenue						
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	-	-
2010-11....	68,915,546	79,509,243	51,296,772	21,500,000	7,820,356	7,602,667	6,089,061	405,131	1,423,036	-

*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 (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. Dry-Cleaning Solvent Cleanup Fund. Effective April 1, 2003, until July 1, 2020, 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++ Beginning with 2009-10, TIMS implementation and PDP components costs are included.

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 5.5% to 5.75% 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; magazine subscriptions are subject to tax. 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. Also exempt: computer software or digital property that becomes a component part of other computer software or digital property that is offered for sale or of a service that is offered for sale.

2010-11

Effective **July 1, 2010**, 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 repealed (previously 0.8%); such transactions are exempt from sales and use taxation. Electricity sold to a farmer for preparing food, heating dwellings, and other household purposes remains subject to the 3% rate of sales tax. Effective **January 1, 2011**, the definition of sales price of a rental accommodation was expanded to include any facilitation fees incurred necessary to complete the rental; purchases made by motion picture and film production companies are subject to the general State and local sales tax rates (previously such purchases were subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax).

Figure 28.1 Growth Patterns: State Sales and Use Tax Gross Collections and Refunds

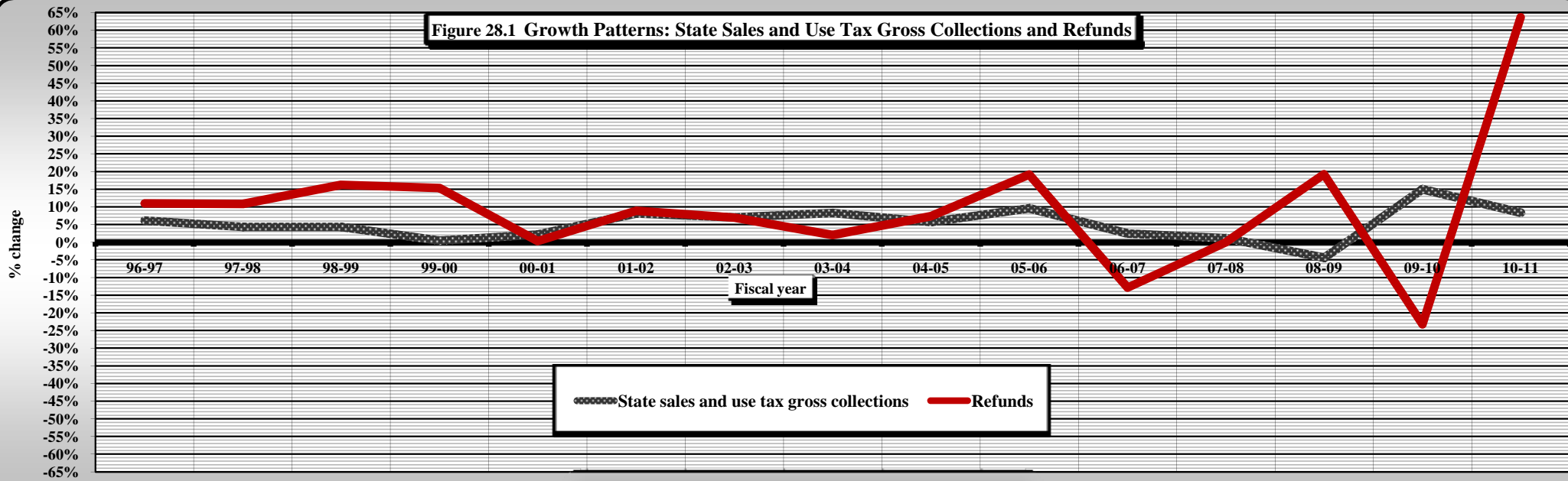


Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection
 (Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

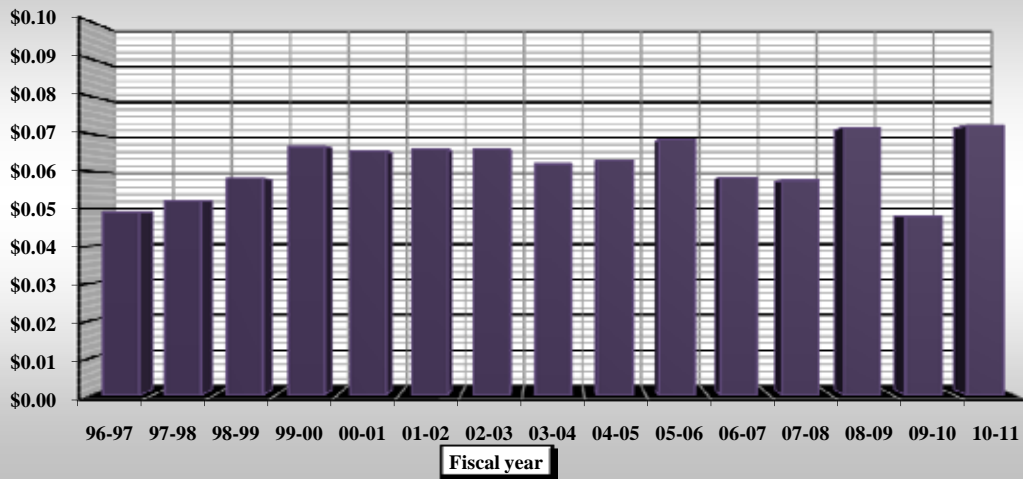


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

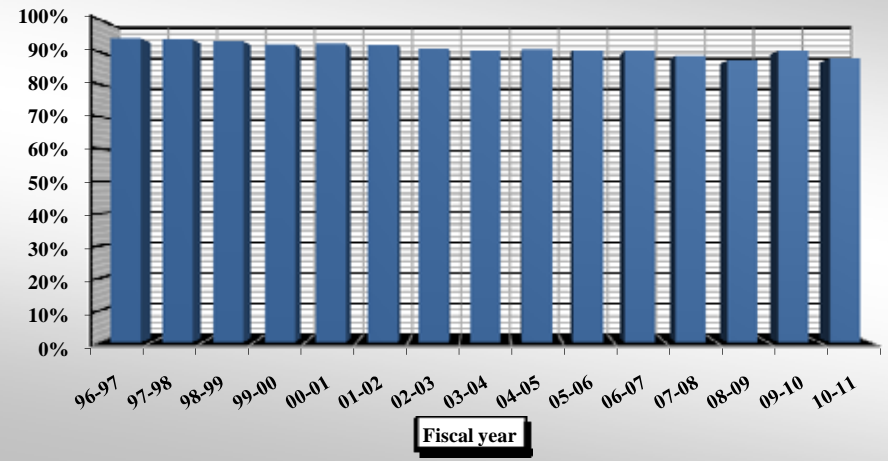


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections

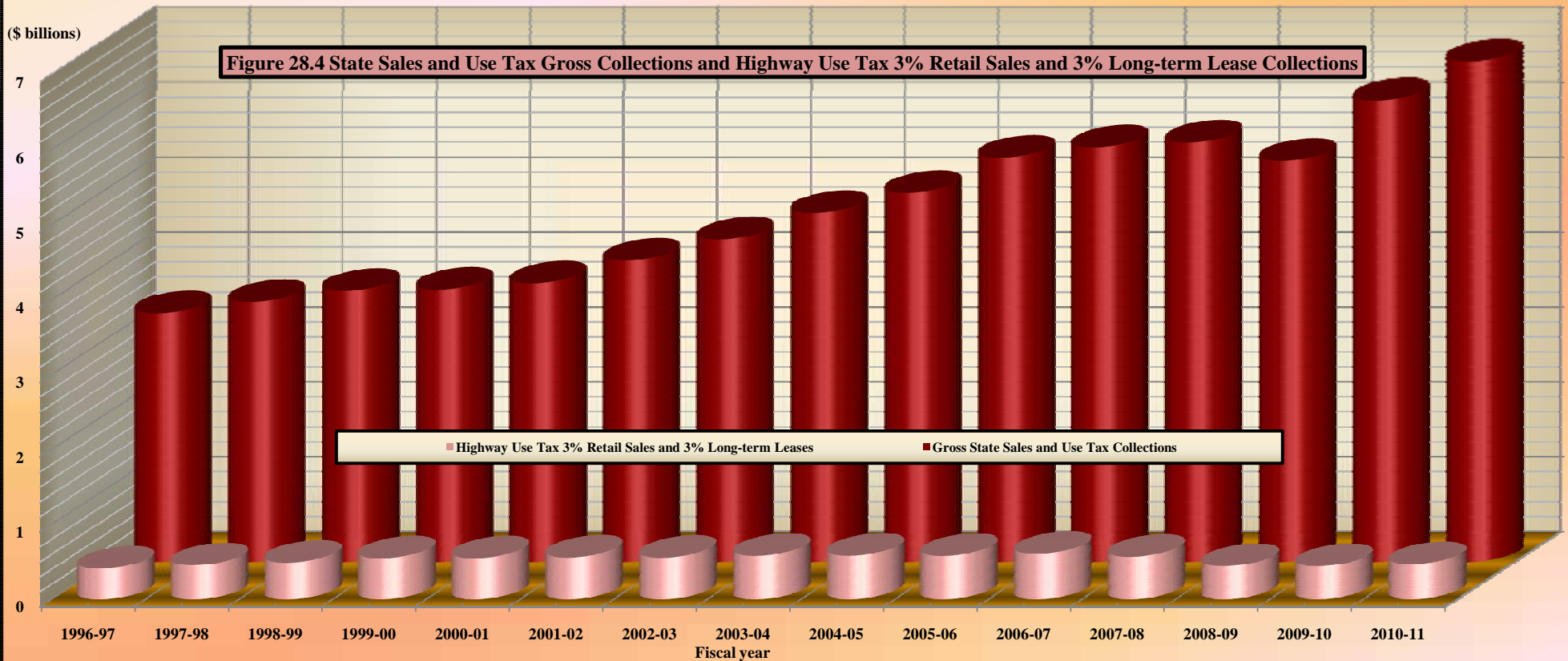


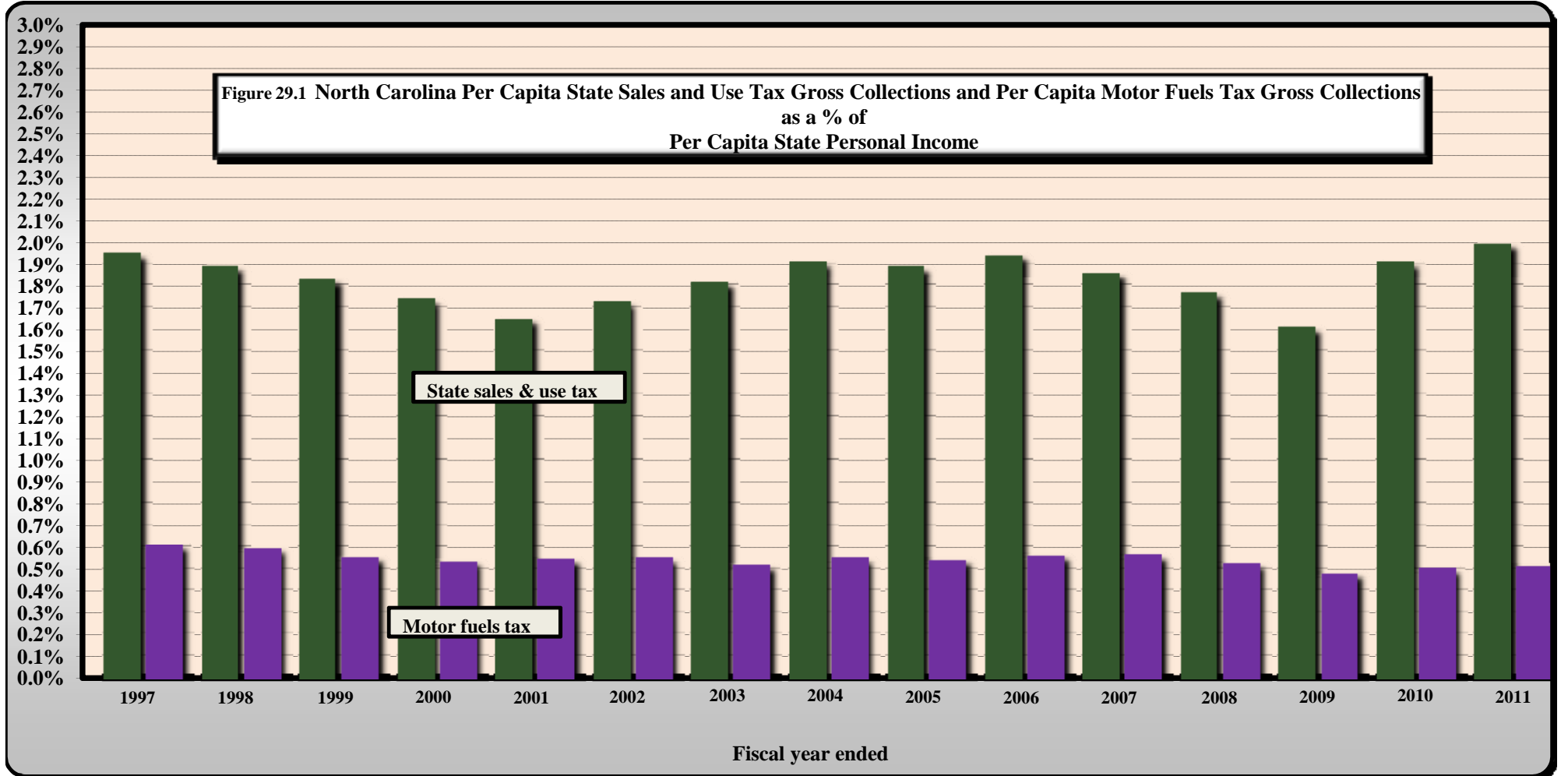
TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS and PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS and PER CAPITA PERSONAL INCOME

	Fiscal year ended														
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Per capita gross state sales & use tax collections	\$443	\$453	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698
Per capita gross motor fuels tax collections	\$140	\$142	\$140	\$141	\$152	\$155	\$146	\$158	\$165	\$179	\$188	\$182	\$171	\$171	\$180
Per capita personal income	\$22,714	\$23,945	\$25,301	\$26,326	\$27,906	\$28,359	\$28,428	\$28,934	\$30,480	\$31,905	\$33,373	\$34,761	\$35,740	\$34,108	\$34,977
Per capita sales & use tax collections as a % of per capita personal income	1.95%	1.89%	1.83%	1.74%	1.65%	1.73%	1.82%	1.91%	1.89%	1.94%	1.86%	1.77%	1.61%	1.91%	1.99%
Per capita motor fuels tax collections as a % of per capita personal income	0.61%	0.59%	0.55%	0.53%	0.54%	0.55%	0.52%	0.55%	0.54%	0.56%	0.56%	0.52%	0.48%	0.50%	0.51%

[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 1996 is paired with tax collections for fiscal year 1996-97.

Source of per capita personal income and population: Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, September 22, 2011 release.



**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 [\$]
1996-97....	3,298,349,023	2,741,951,991	83.13%	4%	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 ^R ...	6,087,041,393	5,013,391,493	82.36%	4.5%,5.5%,5.75%	927,334,000
2010-11....	6,620,297,200	5,557,791,438	83.95%	5.75%	966,572,000

[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%.

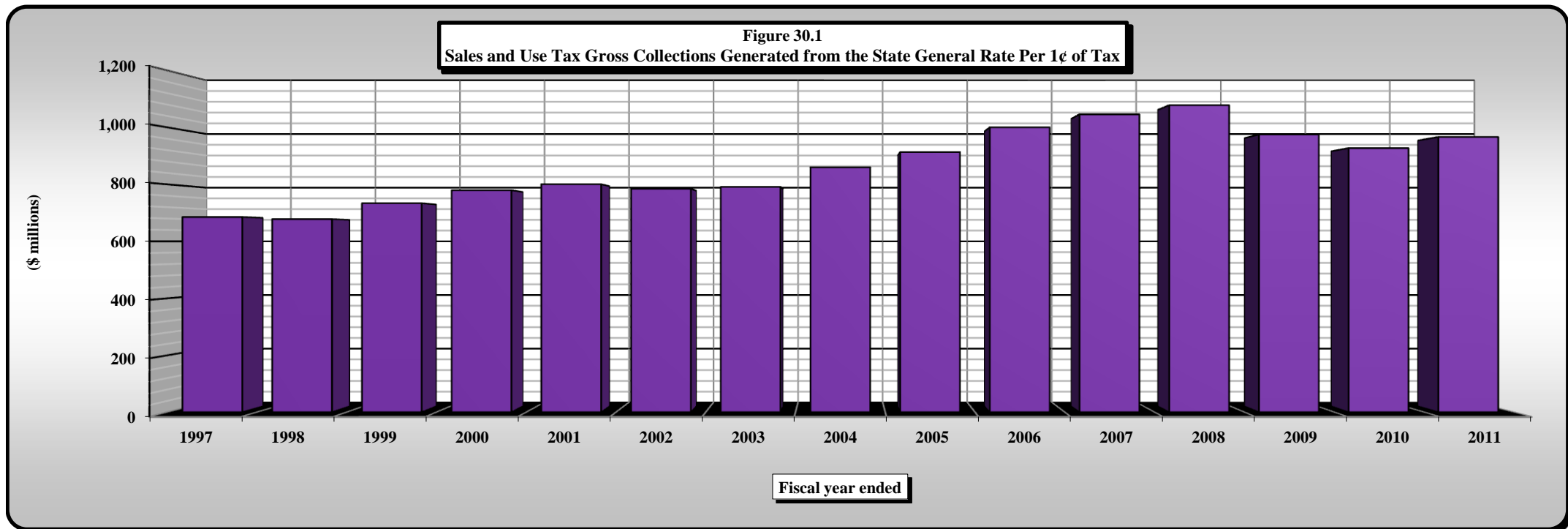
Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

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 5 because the applicable rate was less than the State general rate.]

^R 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.



STATE SALES AND USE TAX STATISTICS

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

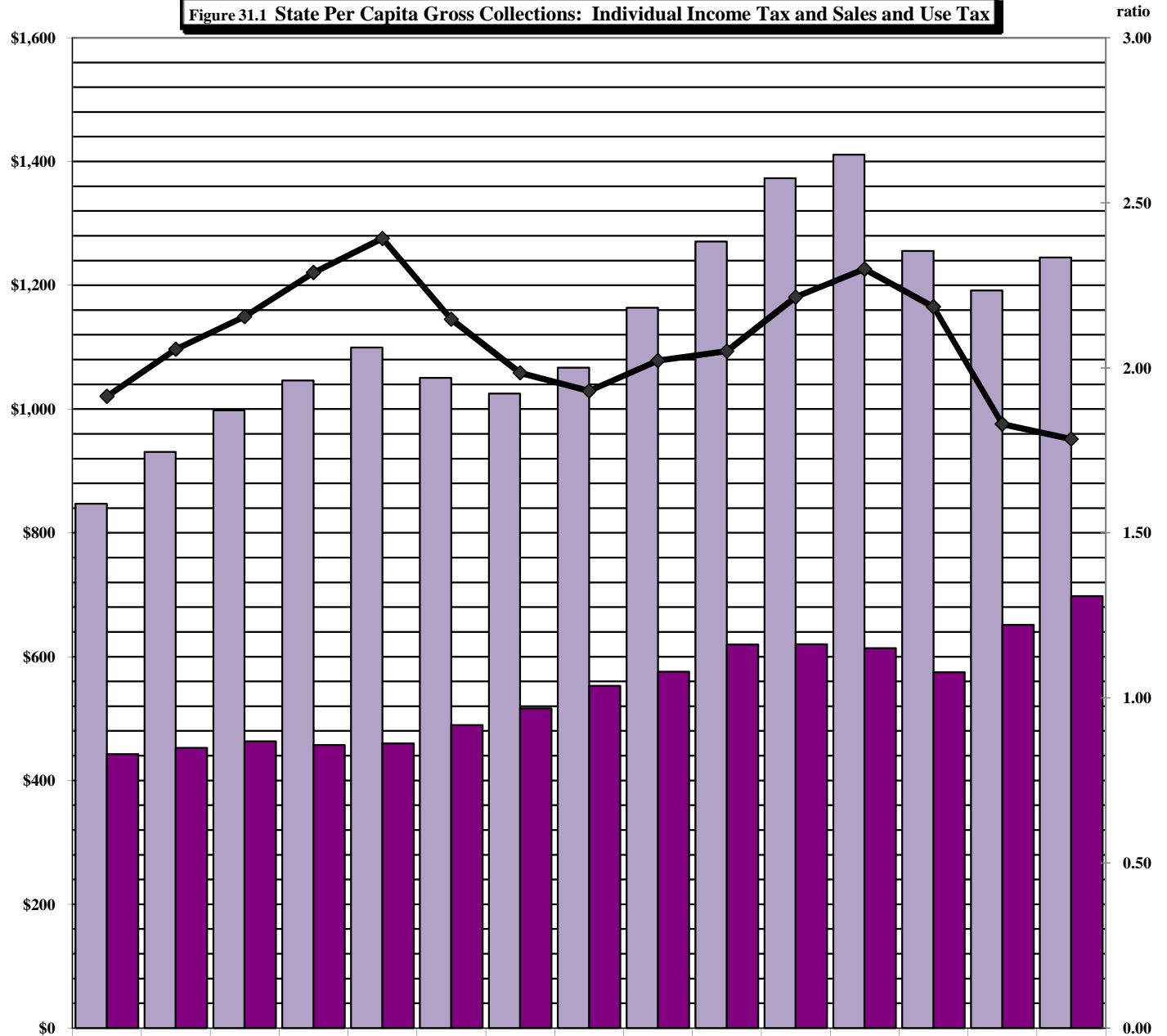


Table 31. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Fiscal year ended	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Per capita gross individual income tax collections	\$847	\$931	\$998	\$1,046	\$1,099	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245
Per capita gross sales & use tax collections	\$443	\$453	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698
Ratio of per capita income tax to per capita sales & use tax	1.91	2.06	2.15	2.29	2.39	2.15	1.98	1.93	2.02	2.05	2.21	2.30	2.18	1.83	1.78

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

Business groups	Fiscal year									
	1996-1997		1997-1998		1998-1999		1999-2000		2000-2001	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	96,246,850	2.9%	100,886,318	2.9%	97,797,118	2.7%	101,312,348	2.8%	103,360,801	2.8%
Automotive:	179,432,550	5.4%	182,729,329	5.3%	194,445,894	5.4%	199,762,787	5.5%	200,666,251	5.4%
Motor vehicle dealers.....	27,656,981	0.8%	28,890,773	0.8%	30,580,041	0.9%	30,114,110	0.8%	29,838,988	0.8%
Airplanes, boats - (3%) rate.....	9,246,368	0.3%	11,130,350	0.3%	10,757,869	0.3%	10,803,837	0.3%	10,816,022	0.3%
Manufactured home (mobile home) dealers.....	872,889	0.0%	1,182,115	0.0%	1,433,685	0.0%	1,583,215	0.0%	1,794,168	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	17,075,679	0.5%	17,368,139	0.5%	20,152,619	0.6%	19,389,423	0.5%	15,764,953	0.4%
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]	
Other automotive.....	124,580,633	3.8%	124,157,952	3.6%	131,521,680	3.7%	137,872,202	3.8%	142,452,120	3.9%
Food.....	715,500,403	21.7%	740,721,893	21.5%	672,949,487	18.7%	524,284,128	14.5%	544,829,232	14.8%
Furniture.....	134,629,117	4.1%	142,354,550	4.1%	152,953,893	4.3%	154,258,498	4.3%	147,154,473	4.0%
General merchandise.....	616,428,509	18.7%	625,352,352	18.2%	684,542,657	19.0%	715,701,673	19.8%	739,689,728	20.0%
Lumber and building material.....	329,716,424	10.0%	342,385,447	9.9%	379,355,975	10.5%	402,377,626	11.1%	398,824,508	10.8%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	338,718,853	10.3%	351,593,637	10.2%	366,961,469	10.2%	375,669,973	10.4%	382,383,571	10.4%
Unclassified.....	630,798,541	19.1%	693,807,982	20.1%	771,872,702	21.5%	840,673,522	23.3%	879,966,505	23.8%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	50,320,348	1.5%	54,697,552	1.6%	52,009,309	1.4%	54,188,149	1.5%	54,284,377	1.5%
8% Highway use tax - motor vehicle leasing.....	32,388,443	1.0%	31,112,642	0.9%	35,398,039	1.0%	31,320,520	0.9%	25,710,847	0.7%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	1,025,185	0.0%	1,103,852	0.0%	20,557	0.0%	-	-	-	-
Use tax (see note).....	173,143,800	5.2%	178,177,998	5.2%	187,927,990	5.2%	209,335,666	5.8%	213,868,145	5.8%
Total retail and use tax (licenses when applicable)	3,298,349,023	100.0%	3,444,923,553	100.0%	3,596,235,091	100.0%	3,608,884,890	100.0%	3,690,738,438	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2001-2002		2002-2003		2003-2004		2004-2005		2005-2006	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%	157,105,070	2.9%
Automotive:	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%	268,416,687	5.0%
Motor vehicle dealers.....	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%	42,583,989	0.8%
Airplanes, boats - (3%) rate.....	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%	11,335,806	0.2%
Manufactured home (mobile home) dealers.....	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%	2,626,920	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%	5,572,123	0.1%
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		2,385,872	0.1%	7,032,204	0.1%	6,203,637	0.1%
Other automotive.....	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%	200,094,212	3.7%
Food.....	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%	783,417,598	14.6%
Furniture.....	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%	198,490,297	3.7%
General merchandise.....	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%	1,089,864,576	20.3%
Lumber and building material.....	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%	665,026,475	12.4%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%	763,745,628	14.2%
Unclassified.....	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%	1,362,051,125	25.3%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%	36,214,021	0.7%
8% Highway use tax - motor vehicle leasing.....	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%	49,821,633	0.9%
Total retail and use tax (licenses when applicable)	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	100.0%	5,374,153,110	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2006-2007		2007-2008		2008-2009		2009-2010 ^R		2010-2011	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%
Automotive:	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%
Motor vehicle dealers.....	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%
Airplanes, boats - (3%) rate.....	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%
Manufactured home (mobile home) dealers.....	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%
Modular home-(2% rate; 2.5% eff 1-1-04)	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%
Other automotive.....	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%
Food.....	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%
Furniture.....	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%
General merchandise.....	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%
Lumber and building material.....	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%
Unclassified.....	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	2,795,484	0.1%	755,963	0.0%	125,625	0.0%	8,945	0.0%	39,005	0.0%
8% Highway use tax - motor vehicle leasing.....	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%
Total retail and use tax (licenses when applicable)	5,505,595,819	100.0%	5,572,264,667	100.0%	5,326,508,270	100.0%	6,087,041,393	100.0%	6,620,297,200	100.0%

Detail may not add to totals due to rounding.

^RRevised 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.

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%.

TABLE 32. - Continued

Use tax category: Amounts shown for 1996-97 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 broadcast-ing) 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 exemp-ted 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 services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.
- 2007-08** Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was reduced from 2.83% to 2.6%.
Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%.
Effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.
- 2008-09** Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose 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.
- 2010-11** Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.

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 1996-97

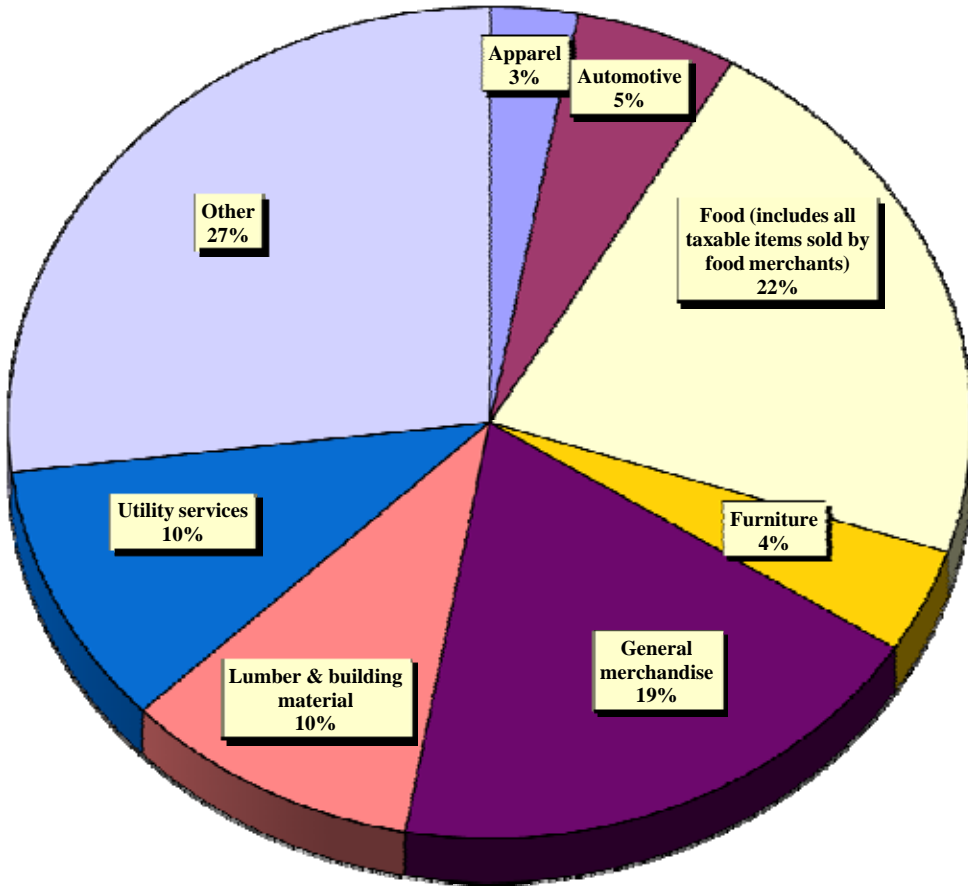
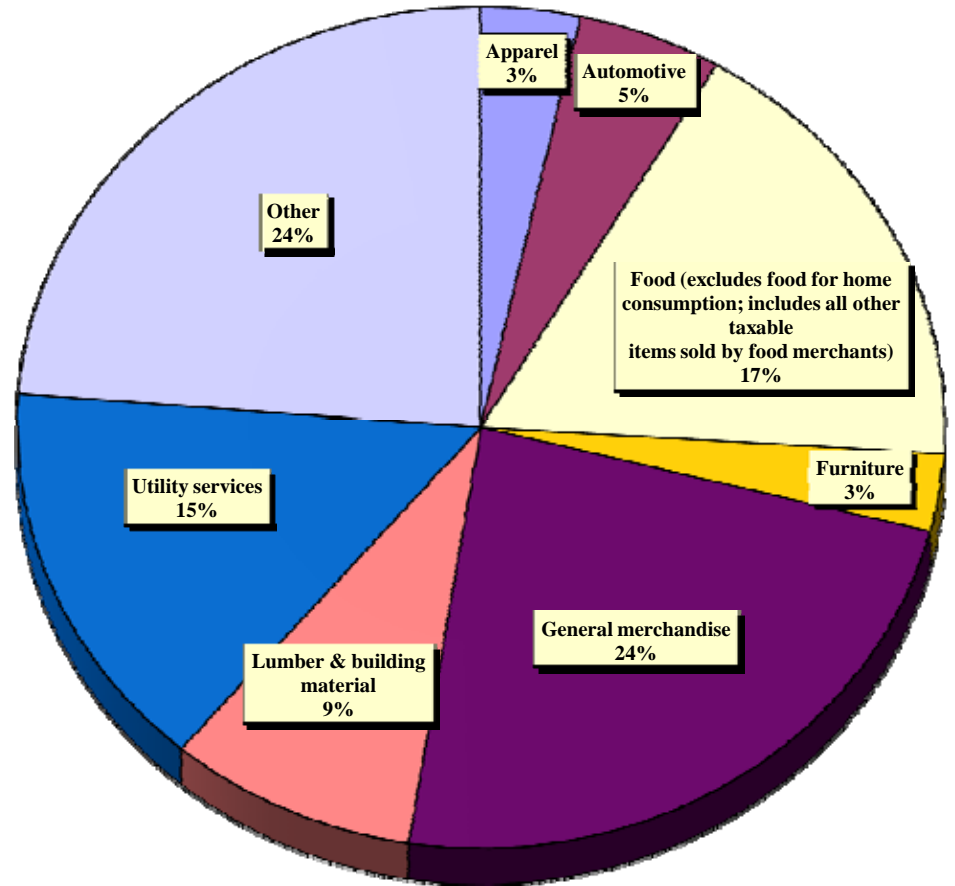


Figure 32.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2010-11



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 1996-97 but not during 2010-11.

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 [\$]
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
2010-11....	6,694,270	3,414,728	10,108,999	301,659,267	125,105,391	426,764,659	112,104,531	67,964,511	180,069,042	60,958,021	24,240,106	85,198,127	481,416,090	220,724,737	702,140,826

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):	1996-97	\$13,321,040	2004-05	\$10,241,254
§ 105-164.14(e)	1997-98	10,841,574	2005-06	3,013,584
Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund.	1998-99	10,921,878	2006-07	4,124,281
[The exemption replaced the refund provision.]	1999-00	14,179,227	2007-08	3,303,137
	2000-01	12,471,836	2008-09	1,906,144
	2001-02	11,055,005	2009-10	2,133,686
Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.	2002-03	11,013,787	2010-11	2,432,477
	2003-04	14,456,215		

TABLE 34. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT [Refunds are combined State and County taxes]

Fiscal year	Counties [\$]	Muni-cipalities [\$]	Public Schools ^a [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
1996-97....	20,388,158	29,777,918	-	[not available]	[not available]	[not available]	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
2010-11....	73,039,730	66,648,600	17,255,463	8,082,317	3,678,707	11,364,226	23,125,249	180,069,042

Detail may not add to totals due to rounding.

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997. These refunds are included in the University System amounts.

Breakdown of 'Other refunds' unavailable prior to 1999-00.

^aSchool administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998.

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

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

TABLE 35A. SALES AND USE TAX NONPROFIT REFUNDS BY SIZE OF REFUND BY FISCAL YEAR

[Refunds are combined State and County taxes]

Size of Refund	Fiscal year 2003-04					Fiscal year 2004-05					Fiscal year 2005-06					Fiscal year 2006-07				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claim [\$]	#	% of total	Amount [\$]	% of total	Avg per claim [\$]	#	% of total	Amount [\$]	% of total	Avg per claim [\$]	#	% of total	Amount [\$]	% of total	Avg per claim [\$]
<=\$2,000	6,184	64.6%	4,370,099	1.7%	707	5,947	61.7%	4,388,221	1.5%	738	5,698	60.2%	4,184,006	1.3%	734	5,574	60.3%	4,200,118	1.3%	754
\$2,001 - \$4,000	1,313	13.7%	3,707,905	1.4%	2,824	1,359	14.1%	3,855,427	1.3%	2,837	1,402	14.8%	3,961,869	1.2%	2,826	1,384	15.0%	3,919,160	1.2%	2,832
\$4,001 - \$6,000	531	5.5%	2,573,057	1.0%	4,846	578	6.0%	2,846,869	1.0%	4,925	598	6.3%	2,938,369	0.9%	4,914	581	6.3%	2,840,920	0.9%	4,890
\$6,001 - \$8,000	278	2.9%	1,927,498	0.7%	6,933	372	3.9%	2,572,954	0.9%	6,917	372	3.9%	2,579,785	0.8%	6,935	334	3.6%	2,289,525	0.7%	6,855
\$8,001 - \$10,000	211	2.2%	1,885,906	0.7%	8,938	193	2.0%	1,731,938	0.6%	8,974	219	2.3%	1,973,017	0.6%	9,009	212	2.3%	1,902,581	0.6%	8,974
\$10,001 - \$50,000	761	8.0%	16,020,770	6.2%	21,052	886	9.2%	17,999,637	6.0%	20,316	837	8.8%	17,638,177	5.3%	21,073	843	9.1%	17,715,049	5.5%	21,014
\$50,001 - \$100,000	127	1.3%	8,851,079	3.4%	69,694	120	1.2%	8,190,351	2.7%	68,253	147	1.6%	10,310,240	3.1%	70,138	139	1.5%	9,554,994	3.0%	68,741
\$100,001 - \$500,000	109	1.1%	24,192,123	9.4%	221,946	130	1.3%	25,340,491	8.5%	194,927	118	1.2%	23,486,648	7.1%	199,039	118	1.3%	24,884,214	7.8%	210,883
\$500,001 - \$1,000,000	20	0.2%	13,682,039	5.3%	684,102	22	0.2%	15,661,775	5.2%	711,899	26	0.3%	18,216,058	5.5%	700,618	24	0.3%	16,693,467	5.2%	695,561
\$1,000,001 or more	34	0.4%	180,061,902	70.0%	5,295,938	37	0.4%	216,478,319	72.4%	5,850,765	42	0.4%	245,259,502	74.2%	5,839,512	42	0.5%	235,755,487	73.7%	5,613,226
Total	9,568	100.0%	257,272,378	100.0%	26,889	9,644	100.0%	299,065,983	100.0%	31,011	9,459	100.0%	330,547,671	100.0%	34,945	9,251	100.0%	319,755,516	100.0%	34,564

Size of Refund	Fiscal year 2007-08					Fiscal year 2008-09					Fiscal year 2009-10					Fiscal year 2010-11				
	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	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	4,963	55.9%	3,827,904	0.9%	771
\$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	1,365	15.4%	3,862,803	0.9%	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	637	7.2%	3,103,894	0.7%	4,873
\$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	348	3.9%	2,399,942	0.6%	6,896
\$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	221	2.5%	1,966,639	0.5%	8,899
\$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	928	10.5%	19,468,534	4.6%	20,979
\$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	162	1.8%	11,487,919	2.7%	70,913
\$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	174	2.0%	35,094,463	8.2%	201,692
\$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	26	0.3%	17,682,621	4.1%	680,101
\$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	50	0.6%	327,869,939	76.8%	6,557,399
Total	9,184	100.0%	292,514,392	100.0%	31,850	9,321	100.0%	333,857,768	100.0%	35,818	8,783	100.0%	251,357,831	100.0%	28,619	8,874	100.0%	426,764,659	100.0%	48,092

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

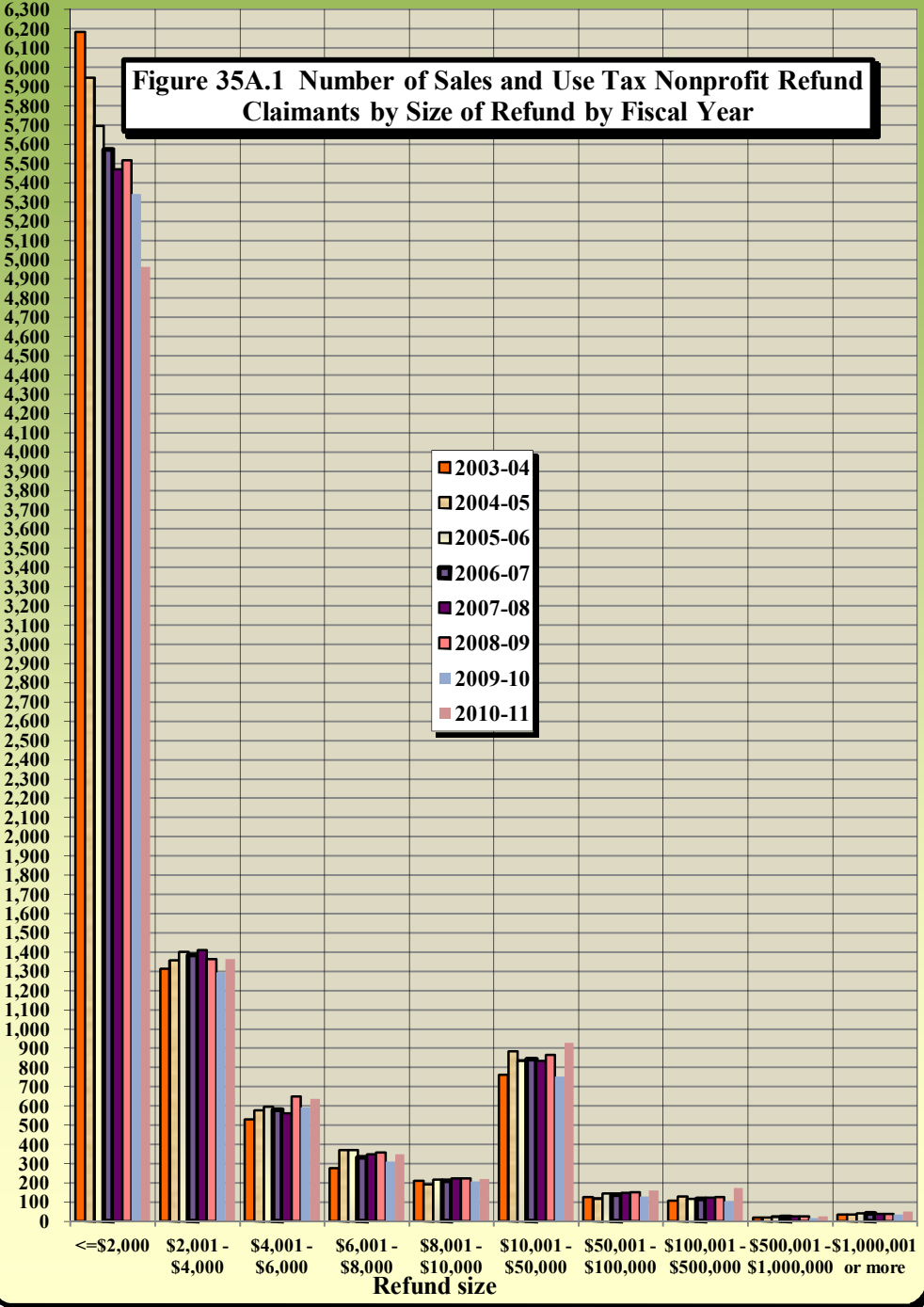


Figure 35A.2 Sales and Use Tax Nonprofit Refunds Issued by Size of Claimant Refund for Fiscal Year 2010-11

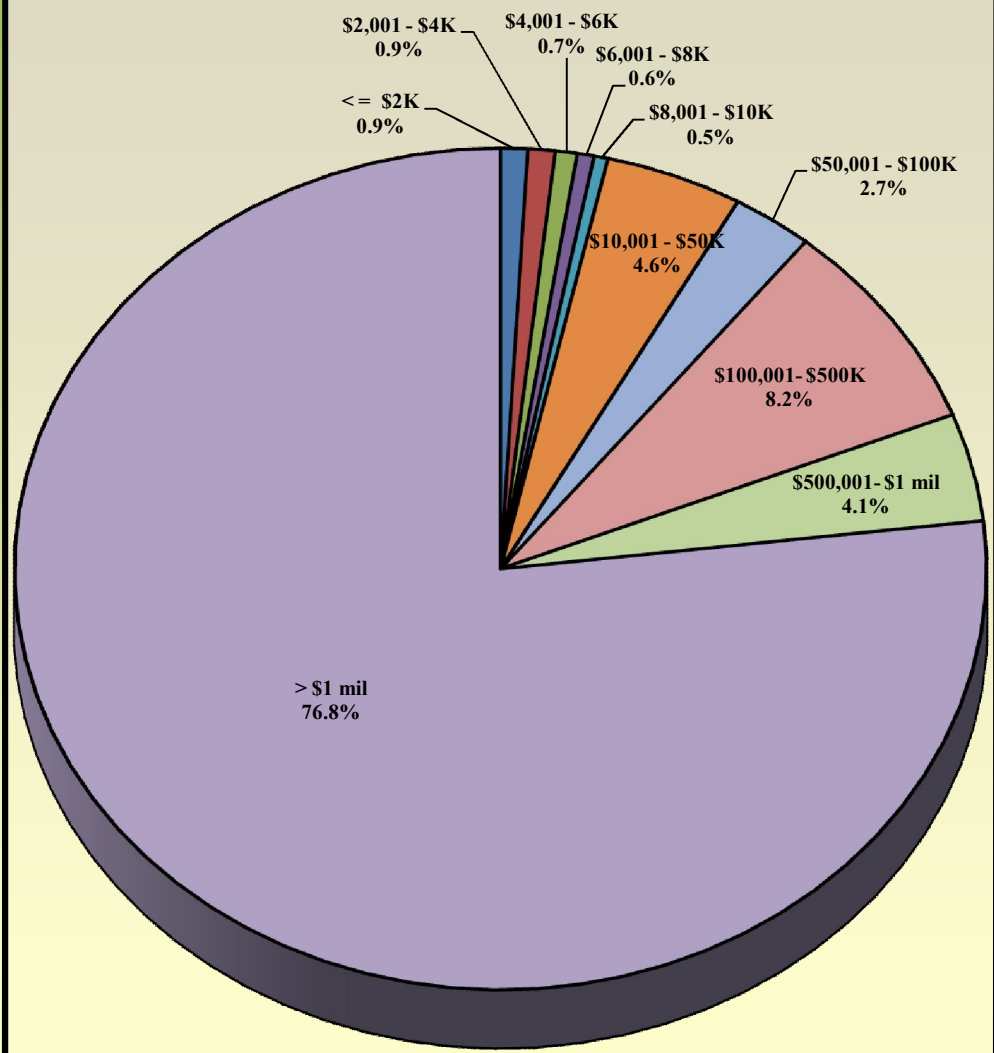


TABLE 35B. SALES AND USE TAX NONPROFIT REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and County taxes]

Nonprofit Entity Type	Fiscal year 2003-04				Fiscal year 2004-05				Fiscal year 2005-06				Fiscal year 2006-07			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	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%
Total	163	100.0%	217,936,065	100.0%	189	100.0%	257,480,586	100.0%	186	100.0%	286,962,209	100.0%	184	100.0%	277,333,168	100.0%

Nonprofit Entity Type	Fiscal year 2007-08				Fiscal year 2008-09				Fiscal year 2009-10				Fiscal year 2010-11			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	81	43.1%	195,557,648	78.4%	83	42.8%	231,074,534	79.9%	73	47.4%	159,758,501	75.2%	93	37.2%	309,194,643	81.2%
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%	33	13.2%	41,731,906	11.0%
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%	15	6.0%	3,009,623	0.8%
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%	26	10.4%	4,446,191	1.2%
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%	56	22.4%	15,526,401	4.1%
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%	27	10.8%	6,738,258	1.8%
Total	188	100.0%	249,324,176	100.0%	194	100.0%	289,205,437	100.0%	154	100.0%	212,369,400	100.0%	250	100.0%	380,647,023	100.0%

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. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY
 [§ 105 ARTICLE 5.]

County	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 ^R [\$]	2010-2011 [\$]
Alamance.....	41,670,225	41,801,102	42,379,029	40,399,184	41,204,230	42,851,289	43,113,554	47,674,208	49,839,371	53,784,938	59,966,191	62,161,638	63,345,711	72,468,772	87,130,259
Alexander.....	4,056,521	4,301,172	4,140,339	3,613,664	3,724,722	3,972,134	4,392,940	4,654,719	4,918,836	4,947,818	5,263,218	4,647,721	4,569,335	6,894,419	7,914,559
Alleghany.....	1,851,788	1,978,626	2,009,311	1,814,785	1,762,313	1,738,109	1,903,682	2,196,145	2,467,351	2,818,043	3,055,775	3,117,986	2,677,284	3,065,480	3,606,691
Anson.....	3,587,843	3,605,119	3,297,925	2,961,589	3,097,028	3,428,042	3,628,768	3,829,553	3,911,263	4,272,770	4,361,342	4,190,869	4,234,503	5,369,926	6,071,275
Ashe.....	4,304,540	4,436,031	4,367,017	4,153,309	3,915,315	4,770,694	5,466,310	6,043,598	6,194,880	6,455,118	7,426,760	7,447,294	7,233,071	9,089,288	10,343,859
Avery.....	5,169,319	5,410,836	5,182,787	5,163,760	5,215,752	5,482,128	5,748,743	5,898,377	6,211,723	6,783,570	7,700,180	7,697,047	6,839,914	9,222,446	10,327,786
Beaufort.....	11,787,093	12,000,013	11,871,969	11,736,779	11,486,690	11,753,177	12,063,787	13,306,582	15,126,932	15,075,070	15,678,215	15,585,107	15,532,098	19,498,406	21,267,497
Bertie.....	1,432,380	1,405,585	1,238,264	1,076,098	1,062,234	1,094,872	1,276,156	1,424,528	1,585,022	2,228,604	1,620,475	1,572,678	1,628,483	3,130,749	3,540,433
Bladen.....	5,200,053	5,067,974	4,991,527	4,515,778	5,115,733	5,103,377	5,527,333	5,851,075	5,911,341	5,774,057	5,572,058	4,903,688	5,166,216	8,408,377	9,469,640
Brunswick.....	20,544,897	22,082,163	22,704,346	22,318,882	23,540,051	25,526,250	27,996,443	30,927,995	34,178,492	38,045,896	41,768,694	40,485,487	39,937,385	49,671,793	57,091,079
Buncombe.....	84,635,277	87,940,932	89,297,916	87,982,500	91,079,187	97,493,614	102,460,499	109,834,690	121,085,757	131,751,653	147,013,762	140,356,609	132,558,499	156,991,513	180,256,585
Burke.....	16,684,537	17,057,068	16,765,459	15,750,752	15,780,405	15,964,975	16,355,242	18,038,723	18,061,822	18,568,802	19,194,061	19,252,245	18,728,568	24,917,392	28,454,621
Cabarrus.....	33,814,645	36,602,893	38,550,031	44,181,055	48,327,221	52,244,720	56,684,659	62,867,083	70,415,422	75,760,267	82,429,237	79,303,175	80,607,883	107,152,835	118,663,686
Caldwell.....	15,336,472	15,194,038	15,175,680	14,229,013	14,151,451	15,090,469	15,545,490	16,756,871	16,953,614	17,751,700	18,866,701	19,310,237	19,343,683	23,232,995	25,766,702
Camden.....	510,198	526,047	551,040	551,440	648,733	727,961	954,041	964,070	1,048,156	1,642,522	1,589,862	1,626,294	1,432,573	2,439,702	3,003,630
Carteret.....	23,018,819	23,350,362	23,531,976	22,822,214	22,757,622	24,546,469	27,150,974	30,095,622	32,223,010	35,312,631	36,844,840	35,099,441	35,025,734	42,015,384	46,625,761
Caswell.....	1,365,936	1,290,852	1,323,162	1,147,151	1,248,282	1,167,984	1,182,758	1,315,596	1,425,147	1,360,696	1,366,127	1,315,052	1,331,018	2,321,666	2,872,974
Catawba.....	55,810,396	57,676,430	58,997,515	57,798,291	58,680,200	60,720,961	62,550,222	66,848,024	70,309,771	74,419,881	80,665,656	78,299,634	72,811,513	88,351,941	98,533,897
Chatham.....	7,349,866	7,405,508	7,487,711	6,984,177	7,651,231	8,323,832	8,915,939	9,767,275	10,258,771	10,476,762	13,214,818	13,161,025	12,719,286	18,218,305	20,950,706
Cherokee.....	7,443,461	7,260,296	7,469,351	7,067,324	7,391,568	8,293,842	9,053,375	9,532,861	10,454,405	11,799,664	12,738,293	10,951,943	10,748,314	11,325,000	12,403,493
Chowan.....	2,843,732	2,890,725	2,639,603	2,430,811	2,466,611	2,557,887	2,636,953	3,070,848	3,061,263	3,403,699	3,704,208	3,368,527	3,120,013	4,808,715	5,400,857
Clay.....	1,313,045	1,239,921	1,357,965	1,348,413	1,372,940	1,677,321	1,759,998	2,057,875	2,393,731	2,551,593	2,378,388	2,305,630	2,120,799	2,989,700	3,212,876
Cleveland.....	24,430,546	25,706,533	24,488,436	23,948,191	21,621,777	22,429,817	23,738,896	24,879,782	26,128,463	27,139,116	28,211,170	27,626,117	28,804,533	31,289,268	37,479,296
Columbus.....	12,113,952	11,787,860	11,733,123	10,709,613	10,553,568	10,606,780	11,187,938	12,144,825	13,130,144	13,473,944	13,909,232	13,144,705	13,535,574	16,154,807	17,837,238
Craven.....	22,777,359	23,019,365	22,772,723	21,986,552	21,893,199	23,142,495	25,218,873	28,308,173	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	44,659,260	47,030,427
Cumberland.....	84,249,409	83,239,487	83,892,165	79,470,186	77,776,339	83,372,879	89,639,324	100,333,290	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	172,926,317	194,690,682
Currituck.....	4,387,528	5,150,893	5,459,002	5,650,779	6,171,203	6,642,809	8,075,613	9,007,335	9,352,254	10,299,573	10,042,159	9,910,026	9,908,895	15,813,782	19,180,930
Dare.....	24,921,683	27,437,915	29,382,600	29,664,994	32,677,567	37,945,114	43,704,716	46,954,220	49,883,302	51,604,582	52,824,658	50,609,715	50,866,855	52,554,877	63,416,314
Davidson.....	28,180,024	29,772,511	30,251,359	28,545,299	28,685,970	29,046,976	29,643,661	34,098,174	36,290,045	38,184,094	40,495,470	38,524,918	37,863,062	43,283,985	48,381,914
Davie.....	5,335,646	5,378,784	5,632,550	5,756,967	6,428,782	6,186,245	5,908,843	6,305,551	6,929,534	8,069,983	9,160,910	8,832,067	9,145,567	11,147,143	11,988,647
Duplin.....	8,410,877	8,148,360	7,695,543	7,260,513	7,098,051	7,306,484	7,847,434	8,595,800	9,456,290	10,304,947	10,387,751	9,974,983	10,754,083	14,267,834	16,449,812
Durham.....	103,773,361	114,648,392	123,727,438	126,850,945	129,528,113	134,665,639	142,006,766	148,458,989	158,512,266	164,700,048	166,292,584	158,239,661	160,546,492	214,526,124	239,871,532
Edgecombe.....	10,332,618	10,150,367	9,741,099	9,543,211	9,443,682	9,285,922	10,202,595	10,835,148	11,161,356	11,220,847	12,205,126	12,414,798	12,798,331	14,806,990	17,170,224
Forsyth.....	130,122,916	132,825,932	133,854,032	131,031,810	130,968,761	138,619,696	148,626,462	159,563,570	170,452,379	178,645,637	183,934,999	180,708,232	169,183,612	198,912,776	226,207,719
Franklin.....	5,731,179	6,017,980	6,685,591	6,786,965	6,958,283	7,528,458	7,785,915	9,444,692	10,821,064	12,942,325	13,740,776	12,385,607	11,400,686	12,566,613	13,884,105
Gaston.....	48,018,956	48,950,121	49,603,554	46,662,629	45,854,763	49,641,428	53,086,910	56,133,355	59,537,286	59,261,914	65,186,665	62,889,322	62,094,275	76,408,539	85,424,289
Gates.....	791,925	764,493	661,215	531,303	483,219	485,133	483,078	580,021	657,759	662,141	619,181	648,341	686,390	1,197,645	1,320,173
Graham.....	1,193,707	1,150,550	1,081,208	990,159	999,479	1,204,821	1,135,565	1,419,092	1,489,138	1,707,628	1,895,611	1,847,337	1,700,467	2,235,352	2,503,881
Granville.....	7,382,747	7,131,836	7,067,929	6,509,880	6,602,265	6,987,315	7,437,775	8,532,624	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,436,440	13,564,336
Greene.....	1,787,353	1,510,360	1,389,910	1,230,519	1,286,654	1,238,991	1,327,502	1,503,325	1,670,156	1,697,675	1,872,550	1,732,044	1,693,999	2,549,839	2,926,179
Guilford.....	190,550,183	205,417,122	211,978,535	208,333,965	212,493,341	207,661,811	213,778,522	224,834,502	243,593,275	248,258,970	262,090,539	259,181,335	247,202,241	268,141,163	308,198,372
Halifax.....	13,199,823	13,451,332	13,042,954	12,074,530	11,459,943	11,612,143	11,971,610	12,990,322	14,376,930	14,589,787	15,491,974	14,269,835	15,117,952	19,354,892	21,175,911
Harnett.....	15,162,616	14,754,872	14,680,731	13,739,478	13,916,954	14,609,827	15,082,369	17,132,938	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668	30,589,634
Haywood.....	15,766,383	16,101,683	16,354,794	15,099,995	15,425,741	16,824,158	17,677,346	19,293,490	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,483,338	29,879,539
Henderson.....	22,474,566	24,095,351	23,502,369	23,399,611	24,755,491	26,349,321	29,974,353	32,961,616	34,578,055	35,024,030	37,629,713	36,089,622	34,421,875	41,007,386	45,507,802
Hertford.....	6,618,495	6,626,375	6,659,384	7,993,990	6,922,472	6,419,938	6,822,671	7,457,076	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	8,359,522	10,144,126
Hoke.....	2,327,228	2,387,620	2,275,913	1,976,185	1,975,678	2,061,909	2,394,172	2,632,568	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	5,935,241	7,830,020
Hyde.....	1,114,761	1,244,503	1,314,489	1,298,287	1,468,889	1,629,930	1,775,561	1,727,383	1,747,433	1,819,018	1,928,231	2,127,210	1,936,571	2,532,015	2,958,819
Iredell.....	34,986,047	36,178,817	37,608,739	37,989,864	39,328,398	42,581,327	48,281,263	56,036,333	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	78,454,289	88,918,100
Jackson.....	7,965,508	8,338,656	8,430,125	8,400,887	8,807,869	9,518,915	10,184,758	10,613,370	11,634,418	12,300,968	14,798,582	14,210,280	13,605,381	17,040,247	18,411,366

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 1996-97 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%; effective July 1, 2010, the 0.8% tax rate was repealed.

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 1996-97 and 2010-11

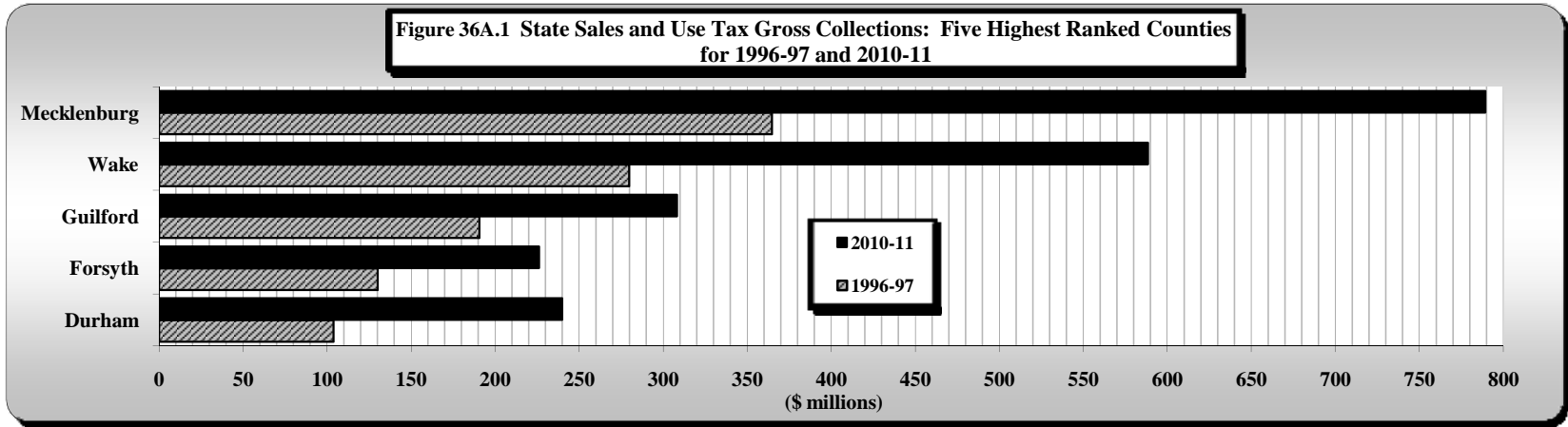


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	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 ^R	11/10
Alamance.....	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%	20.2%
Alexander.....	6.0%	-3.7%	-12.7%	3.1%	6.6%	10.6%	6.0%	5.7%	6.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%
Alleghany.....	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%	17.7%
Anson.....	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%	13.1%
Ashe.....	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%	13.8%
Avery.....	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%	12.0%
Beaufort.....	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%	9.1%
Bertie.....	-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%	13.1%
Bladen.....	-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%	12.6%
Brunswick.....	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%	14.9%
Buncombe.....	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%	14.8%
Burke.....	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%	14.2%
Cabarrus.....	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%	10.7%
Caldwell.....	-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%	10.9%
Camden.....	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%	23.1%
Carteret.....	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%	11.0%
Caswell.....	-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%	23.7%
Catawba.....	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%	11.5%
Chatham.....	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%	15.0%
Cherokee.....	-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%	9.5%
Chowan.....	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%	12.3%
Clay.....	-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%	7.5%
Cleveland.....	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%	19.8%
Columbus.....	-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%	10.4%
Craven.....	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%	5.3%
Cumberland.....	-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%	12.6%
Currituck.....	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%	21.3%
Dare.....	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%	20.7%
Davidson.....	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%	11.8%
Davie.....	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%	7.5%
Duplin.....	-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%	15.3%
Durham.....	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%	11.8%
Edgecombe.....	-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%	16.0%
Forsyth.....	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%	13.7%
Franklin.....	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%	10.5%
Gaston.....	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%	11.8%
Gates.....	-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%	10.2%
Graham.....	-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%	12.0%
Granville.....	-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%	9.1%
Greene.....	-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%	14.8%
Guilford.....	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%	14.9%
Halifax.....	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%	9.4%
Harnett.....	-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%	13.0%
Haywood.....	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%	8.7%
Henderson.....	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%	11.0%
Hertford.....	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%	21.3%
Hoke.....	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%	31.9%
Hyde.....	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%	16.9%
Iredell.....	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%	13.3%
Jackson.....	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%	8.0%

TABLE 36B. -Continued

County	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 ^R	11/10
Johnston.....	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%	11.5%
Jones.....	-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%	6.1%
Lee.....	-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%	20.3%
Lenoir.....	-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%	8.2%
Lincoln.....	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%	9.2%
Macon.....	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%	9.2%
Madison.....	-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%	10.4%
Martin.....	-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%	8.9%
McDowell.....	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%	10.6%
Mecklenburg....	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%	11.5%
Mitchell.....	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%	13.2%
Montgomery....	-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%	6.3%
Moore.....	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%	13.9%
Nash.....	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%	8.0%
New Hanover....	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%	18.5%
Northampton...	-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%	14.9%
Onslow.....	-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%	17.5%
Orange.....	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%	12.0%
Pamlico.....	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%	22.7%
Pasquotank....	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%	9.7%
Pender.....	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%	19.9%
Perquimans....	-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%	9.0%
Person.....	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%	10.2%
Pitt.....	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%	15.2%
Polk.....	-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%	8.7%
Randolph.....	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%	19.2%
Richmond.....	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%	10.2%
Robeson.....	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%	12.9%
Rockingham....	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%	13.2%
Rowan.....	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%	22.0%
Rutherford.....	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%	8.5%
Sampson.....	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%	13.7%
Scotland.....	-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%	3.2%
Stanly.....	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%	10.7%
Stokes.....	-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%	13.4%
Surry.....	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%	10.8%
Swain.....	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%	5.3%
Transylvania...	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%	10.8%
Tyrrell.....	-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%	-0.5%
Union.....	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%	12.9%
Vance.....	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%	2.5%
Wake.....	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%	11.1%
Warren.....	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%	17.6%
Washington....	-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%	17.1%
Watauga.....	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%	10.4%
Wayne.....	-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%	13.6%
Wilkes.....	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%	12.9%
Wilson.....	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%	6.6%
Yadkin.....	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%	4.0%
Yancey.....	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%	14.6%
Unallocated....	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%	-10.0%
Statewide totals	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%	10.8%
Utility services..	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%	-1.9%
8% hwy use tax..	-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%	21.4%
Other use tax...	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	n/a
Totals.....	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%	8.8%

^R 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.

(\$ billions)

Figure 37A.1
Retail Taxable Sales in North Carolina 1996-97 Through 2010-11

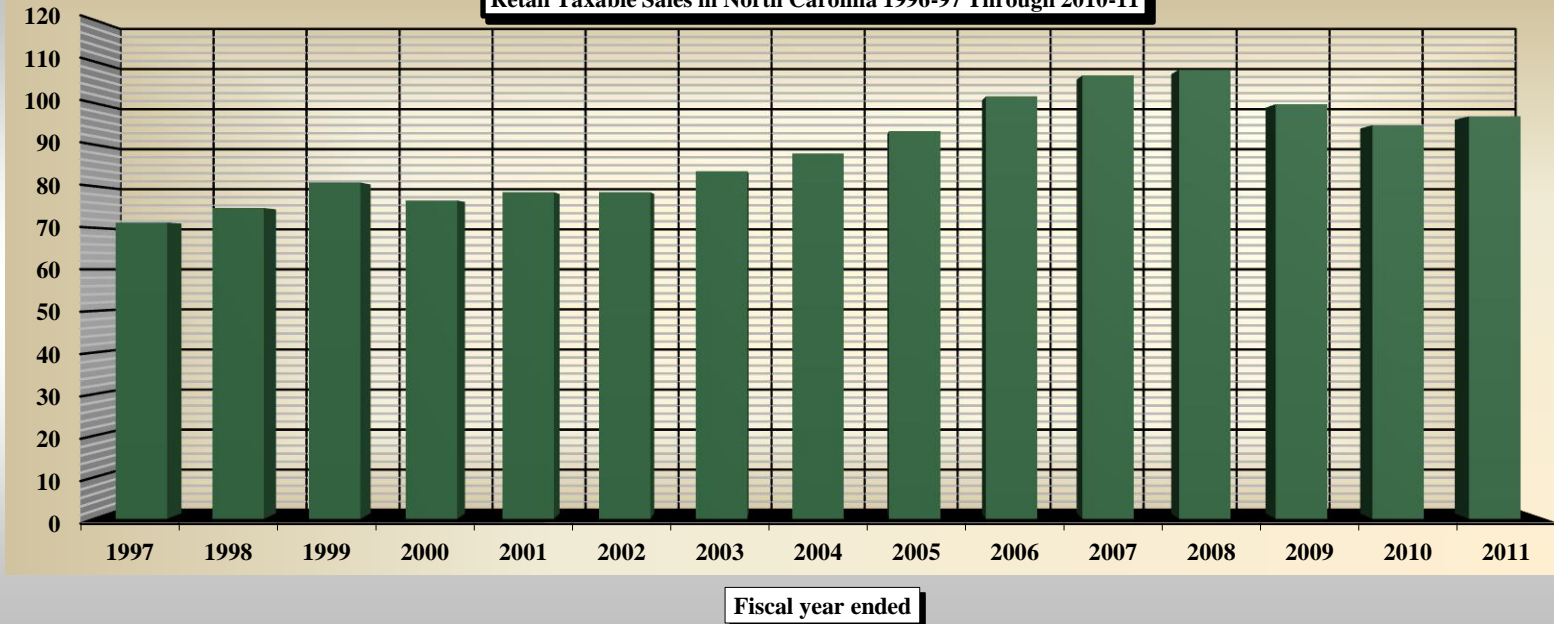


Figure 37B.1
Retail Taxable Sales in North Carolina: % Change from Preceding Year

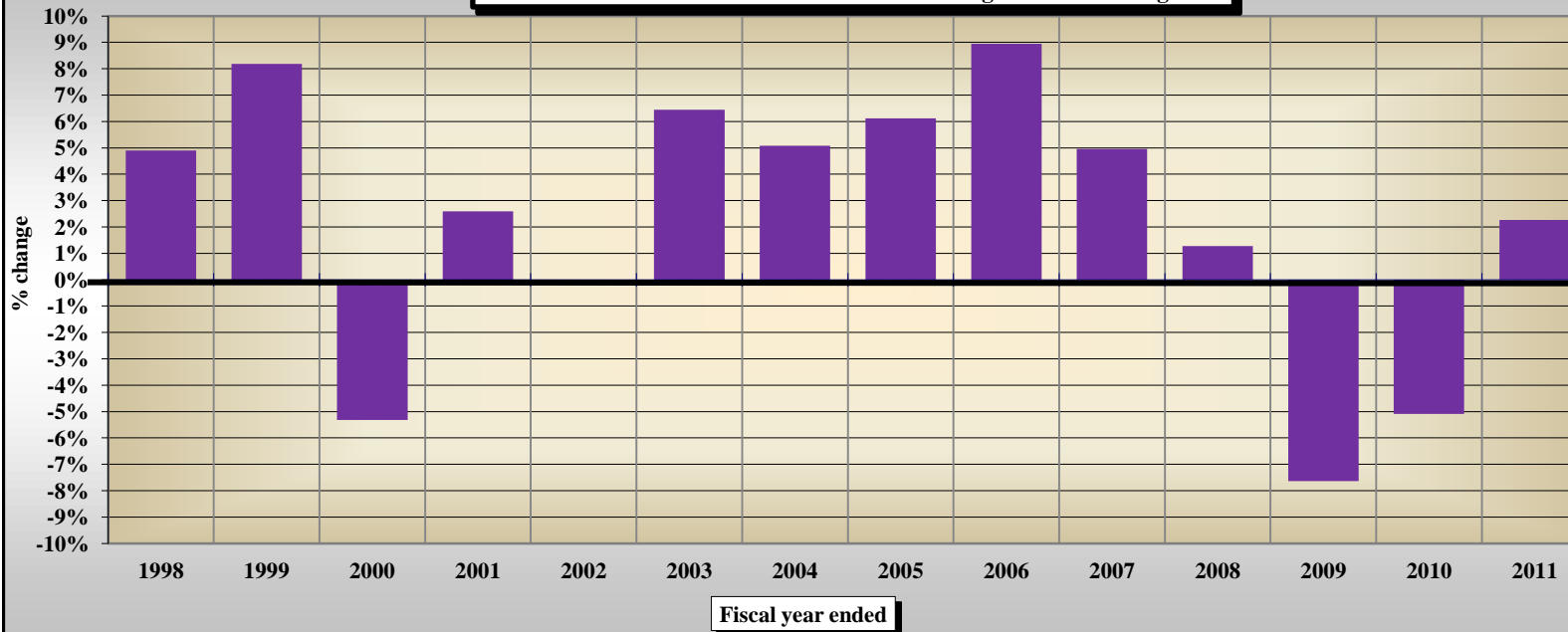


TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1996-1997 AND 2010-2011
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1996-1997						Fiscal year 2010-2011							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 11/97	County	Rank	% of total	% change 11/97
Alamance.....	12	1.42%	Johnston.....	22	0.90%	Alamance.....	14	1.56%	109.1%	Johnston.....	16	1.20%	154.0%
Alexander.....	76	0.14%	Jones.....	98	0.03%	Alexander.....	75	0.14%	95.1%	Jones.....	98	0.03%	121.0%
Alleghany.....	85	0.06%	Lee.....	36	0.59%	Alleghany.....	87	0.06%	94.8%	Lee.....	35	0.57%	83.9%
Anson.....	77	0.12%	Lenoir.....	34	0.70%	Anson.....	79	0.11%	69.2%	Lenoir.....	40	0.48%	29.9%
Ashe.....	74	0.15%	Lincoln.....	47	0.41%	Ashe.....	68	0.19%	140.3%	Lincoln.....	42	0.46%	114.5%
Avery.....	71	0.18%	Macon.....	53	0.35%	Avery.....	69	0.19%	99.8%	Macon.....	51	0.36%	96.6%
Beaufort.....	48	0.40%	Madison.....	89	0.05%	Beaufort.....	46	0.38%	80.4%	Madison.....	84	0.07%	155.1%
Bertie.....	90	0.05%	Martin.....	64	0.23%	Bertie.....	89	0.06%	147.2%	Martin.....	70	0.18%	48.0%
Bladen.....	70	0.18%	McDowell.....	59	0.25%	Bladen.....	72	0.17%	82.1%	McDowell.....	60	0.26%	93.1%
Brunswick.....	33	0.70%	Mecklenburg....	1	12.46%	Brunswick.....	20	1.03%	177.9%	Mecklenburg....	1	14.17%	116.4%
Buncombe.....	6	2.89%	Mitchell.....	78	0.12%	Buncombe.....	7	3.24%	113.0%	Mitchell.....	77	0.13%	106.7%
Burke.....	38	0.57%	Montgomery....	75	0.14%	Burke.....	39	0.51%	70.5%	Montgomery....	78	0.12%	66.4%
Cabarrus.....	14	1.16%	Moore.....	31	0.77%	Cabarrus.....	9	2.13%	250.9%	Moore.....	23	0.92%	129.0%
Caldwell.....	40	0.52%	Nash.....	15	1.14%	Caldwell.....	43	0.46%	68.0%	Nash.....	24	0.90%	50.1%
Camden.....	99	0.02%	New Hanover....	8	2.61%	Camden.....	92	0.05%	488.7%	New Hanover....	8	2.95%	114.4%
Carteret.....	27	0.79%	Northampton....	91	0.05%	Carteret.....	28	0.84%	102.6%	Northampton....	88	0.06%	153.3%
Caswell.....	92	0.05%	Onslow.....	17	1.07%	Caswell.....	95	0.05%	110.3%	Onslow.....	12	1.69%	201.5%
Catawba.....	9	1.91%	Orange.....	20	0.94%	Catawba.....	11	1.77%	76.6%	Orange.....	19	1.06%	113.3%
Chatham.....	61	0.25%	Pamlico.....	87	0.06%	Chatham.....	49	0.38%	185.0%	Pamlico.....	86	0.07%	129.1%
Cherokee.....	58	0.25%	Pasquotank.....	50	0.39%	Cherokee.....	66	0.22%	66.6%	Pasquotank.....	48	0.38%	85.2%
Chowan.....	80	0.10%	Pender.....	68	0.18%	Chowan.....	81	0.10%	89.9%	Pender.....	59	0.27%	187.8%
Clay.....	93	0.04%	Perquimans.....	95	0.04%	Clay.....	91	0.06%	144.7%	Perquimans.....	97	0.04%	99.9%
Cleveland.....	24	0.83%	Person.....	62	0.25%	Cleveland.....	33	0.67%	53.4%	Person.....	61	0.25%	92.9%
Columbus.....	46	0.41%	Pitt.....	11	1.48%	Columbus.....	55	0.32%	47.2%	Pitt.....	10	1.81%	132.8%
Craven.....	28	0.78%	Polk.....	81	0.08%	Craven.....	27	0.84%	106.5%	Polk.....	83	0.08%	93.7%
Cumberland....	7	2.88%	Randolph.....	25	0.82%	Cumberland....	6	3.50%	131.1%	Randolph.....	26	0.87%	100.5%
Currituck....	73	0.15%	Richmond.....	54	0.35%	Currituck....	53	0.34%	337.2%	Richmond.....	57	0.30%	65.3%
Dare.....	23	0.85%	Robeson.....	26	0.79%	Dare.....	18	1.14%	154.5%	Robeson.....	30	0.81%	93.8%
Davidson.....	19	0.96%	Rockingham....	35	0.60%	Davidson.....	25	0.87%	71.7%	Rockingham....	36	0.57%	81.4%
Davie.....	67	0.18%	Rowan.....	21	0.94%	Davie.....	67	0.22%	124.7%	Rowan.....	21	0.95%	92.7%
Duplin.....	56	0.29%	Rutherford.....	44	0.47%	Duplin.....	58	0.30%	95.6%	Rutherford.....	41	0.47%	91.3%
Durham.....	5	3.55%	Sampson.....	51	0.37%	Durham.....	4	4.31%	131.1%	Sampson.....	50	0.36%	89.1%
Edgecombe....	52	0.35%	Scotland.....	55	0.35%	Edgecombe....	56	0.31%	66.2%	Scotland.....	64	0.24%	33.7%
Forsyth.....	4	4.45%	Stanly.....	42	0.52%	Forsyth.....	5	4.06%	73.8%	Stanly.....	45	0.43%	58.7%
Franklin.....	66	0.20%	Stokes.....	72	0.16%	Franklin.....	62	0.25%	142.3%	Stokes.....	74	0.15%	90.1%
Gaston.....	10	1.64%	Surry.....	32	0.74%	Gaston.....	15	1.53%	77.9%	Surry.....	32	0.72%	85.6%
Gates.....	97	0.03%	Swain.....	84	0.07%	Gates.....	99	0.02%	66.7%	Swain.....	82	0.09%	155.3%
Graham.....	94	0.04%	Transylvania....	63	0.24%	Graham.....	96	0.04%	109.8%	Transylvania....	65	0.24%	87.1%
Granville.....	60	0.25%	Tyrrell.....	100	0.02%	Granville.....	63	0.24%	83.7%	Tyrrell.....	100	0.01%	84.6%
Greene.....	86	0.06%	Union.....	18	0.99%	Greene.....	94	0.05%	63.7%	Union.....	17	1.16%	124.1%
Guilford.....	3	6.51%	Vance.....	49	0.39%	Guilford.....	3	5.54%	61.7%	Vance.....	52	0.35%	71.9%
Halifax.....	45	0.45%	Wake.....	2	9.56%	Halifax.....	47	0.38%	60.4%	Wake.....	2	10.57%	110.5%
Harnett.....	41	0.52%	Warren.....	88	0.06%	Harnett.....	37	0.55%	101.7%	Warren.....	90	0.06%	106.2%
Haywood.....	39	0.54%	Washington....	83	0.07%	Haywood.....	38	0.54%	89.5%	Washington....	85	0.07%	85.5%
Henderson.....	30	0.77%	Watauga.....	37	0.59%	Henderson.....	29	0.82%	102.5%	Watauga.....	34	0.63%	105.5%
Hertford.....	65	0.23%	Wayne.....	16	1.09%	Hertford.....	71	0.18%	53.3%	Wayne.....	22	0.93%	62.1%
Hoke.....	82	0.08%	Wilkes.....	43	0.49%	Hoke.....	76	0.14%	236.5%	Wilkes.....	44	0.45%	72.5%
Hyde.....	96	0.04%	Wilson.....	29	0.77%	Hyde.....	93	0.05%	165.4%	Wilson.....	31	0.77%	88.7%
Iredell.....	13	1.20%	Yadkin.....	69	0.18%	Iredell.....	13	1.60%	154.2%	Yadkin.....	73	0.17%	76.8%
Jackson.....	57	0.27%	Yancey.....	79	0.11%	Jackson.....	54	0.33%	131.1%	Yancey.....	80	0.10%	79.8%
			Unallocated.....	1	13.54%					Unallocated.....	3	7.12%	0.0%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	90.2%

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

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1996-1997 AND 2010-2011
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1996-1997						Fiscal year 2010-2011							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 11/97	County	Rank	% of total	% change 11/97
Alamance.....	12	1.41%	Johnston.....	21	0.93%	Alamance.....	14	1.56%	50.2%	Johnston.....	16	1.20%	74.4%
Alexander.....	76	0.15%	Jones.....	98	0.03%	Alexander.....	75	0.14%	33.0%	Jones.....	98	0.03%	52.9%
Alleghany.....	86	0.07%	Lee.....	35	0.61%	Alleghany.....	88	0.06%	33.3%	Lee.....	35	0.59%	30.6%
Anson.....	77	0.13%	Lenoir.....	33	0.72%	Anson.....	79	0.11%	10.4%	Lenoir.....	40	0.48%	-10.5%
Ashe.....	74	0.15%	Lincoln.....	46	0.43%	Ashe.....	68	0.19%	65.3%	Lincoln.....	42	0.47%	46.6%
Avery.....	71	0.18%	Macon.....	53	0.35%	Avery.....	69	0.18%	38.5%	Macon.....	51	0.36%	39.3%
Beaufort.....	49	0.41%	Madison.....	89	0.06%	Beaufort.....	46	0.38%	26.9%	Madison.....	84	0.07%	71.3%
Bertie.....	91	0.05%	Martin.....	66	0.20%	Bertie.....	89	0.06%	59.8%	Martin.....	70	0.18%	26.5%
Bladen.....	70	0.18%	McDowell.....	60	0.26%	Bladen.....	72	0.17%	27.5%	McDowell.....	60	0.26%	33.4%
Brunswick.....	34	0.69%	Mecklenburg....	1	12.46%	Brunswick.....	20	1.02%	100.5%	Mecklenburg....	1	14.15%	54.3%
Buncombe.....	5	2.97%	Mitchell.....	78	0.12%	Buncombe.....	7	3.23%	47.7%	Mitchell.....	77	0.13%	39.9%
Burke.....	37	0.60%	Montgomery.....	73	0.15%	Burke.....	39	0.51%	15.8%	Montgomery.....	78	0.12%	9.0%
Cabarrus.....	16	1.11%	Moore.....	29	0.79%	Cabarrus.....	9	2.13%	159.8%	Moore.....	23	0.92%	58.0%
Caldwell.....	39	0.56%	Nash.....	14	1.19%	Caldwell.....	43	0.46%	12.1%	Nash.....	24	0.90%	2.8%
Camden.....	99	0.02%	New Hanover....	7	2.66%	Camden.....	92	0.05%	304.4%	New Hanover....	8	2.95%	50.3%
Carteret.....	27	0.82%	Northampton....	90	0.06%	Carteret.....	28	0.84%	39.3%	Northampton....	87	0.06%	55.4%
Caswell.....	92	0.05%	Onslow.....	17	1.11%	Caswell.....	95	0.05%	48.7%	Onslow.....	12	1.69%	107.4%
Catawba.....	9	2.00%	Orange.....	22	0.89%	Catawba.....	11	1.77%	20.2%	Orange.....	19	1.05%	60.4%
Chatham.....	59	0.26%	Pamlico.....	88	0.06%	Chatham.....	49	0.38%	93.6%	Pamlico.....	86	0.07%	52.5%
Cherokee.....	58	0.26%	Pasquotank.....	51	0.40%	Cherokee.....	66	0.22%	14.2%	Pasquotank.....	48	0.38%	28.2%
Chowan.....	80	0.10%	Pender.....	68	0.19%	Chowan.....	81	0.10%	26.5%	Pender.....	59	0.27%	93.8%
Clay.....	93	0.05%	Perquimans.....	94	0.05%	Clay.....	91	0.06%	70.2%	Perquimans.....	97	0.04%	27.6%
Cleveland.....	25	0.86%	Person.....	62	0.26%	Cleveland.....	33	0.67%	5.6%	Person.....	61	0.25%	32.0%
Columbus.....	47	0.43%	Pitt.....	11	1.53%	Columbus.....	55	0.32%	0.2%	Pitt.....	10	1.82%	61.4%
Craven.....	31	0.79%	Polk.....	81	0.08%	Craven.....	27	0.84%	44.6%	Polk.....	83	0.08%	34.8%
Cumberland.....	6	2.97%	Randolph.....	24	0.87%	Cumberland.....	6	3.49%	59.7%	Randolph.....	26	0.87%	35.3%
Currity.....	75	0.15%	Richmond.....	52	0.36%	Currity.....	53	0.34%	214.4%	Richmond.....	57	0.30%	14.4%
Dare.....	23	0.87%	Robeson.....	26	0.85%	Dare.....	18	1.14%	76.7%	Robeson.....	30	0.81%	29.9%
Davidson.....	19	1.01%	Rockingham.....	36	0.61%	Davidson.....	25	0.87%	16.9%	Rockingham.....	36	0.57%	26.9%
Davie.....	67	0.19%	Rowan.....	20	0.98%	Davie.....	67	0.21%	50.1%	Rowan.....	21	0.95%	31.9%
Duplin.....	56	0.31%	Rutherford.....	44	0.48%	Duplin.....	58	0.30%	28.3%	Rutherford.....	41	0.47%	33.3%
Durham.....	8	2.64%	Sampson.....	50	0.40%	Durham.....	4	4.30%	120.9%	Sampson.....	50	0.36%	22.1%
Edgecombe.....	54	0.35%	Scotland.....	55	0.34%	Edgecombe.....	56	0.31%	19.8%	Scotland.....	63	0.25%	-1.3%
Forsyth.....	4	4.42%	Stanly.....	42	0.53%	Forsyth.....	5	4.05%	24.4%	Stanly.....	45	0.44%	11.5%
Franklin.....	65	0.20%	Stokes.....	72	0.16%	Franklin.....	62	0.25%	69.5%	Stokes.....	74	0.15%	31.9%
Gaston.....	10	1.75%	Surry.....	32	0.78%	Gaston.....	15	1.53%	19.1%	Surry.....	32	0.72%	25.2%
Gates.....	97	0.03%	Swain.....	84	0.07%	Gates.....	99	0.02%	2.7%	Swain.....	82	0.09%	76.7%
Graham.....	96	0.04%	Transylvania....	64	0.23%	Graham.....	96	0.04%	47.2%	Transylvania....	65	0.24%	40.8%
Granville.....	61	0.26%	Tyrrell.....	100	0.02%	Granville.....	64	0.24%	26.8%	Tyrrell.....	100	0.01%	20.8%
Greene.....	85	0.07%	Union.....	18	1.03%	Greene.....	94	0.05%	2.0%	Union.....	17	1.16%	52.7%
Guilford.....	3	6.67%	Vance.....	48	0.42%	Guilford.....	3	5.54%	12.8%	Vance.....	52	0.36%	15.7%
Halifax.....	45	0.46%	Wake.....	2	9.39%	Halifax.....	47	0.38%	12.0%	Wake.....	2	10.55%	52.6%
Harnett.....	40	0.55%	Warren.....	87	0.06%	Harnett.....	37	0.55%	36.8%	Warren.....	90	0.06%	35.2%
Haywood.....	41	0.54%	Washington.....	83	0.08%	Haywood.....	38	0.54%	34.8%	Washington.....	85	0.07%	25.6%
Henderson.....	30	0.79%	Watauga.....	38	0.60%	Henderson.....	29	0.81%	39.5%	Watauga.....	34	0.63%	44.2%
Hertford.....	63	0.25%	Wayne.....	15	1.13%	Hertford.....	71	0.18%	0.4%	Wayne.....	22	0.93%	12.0%
Hoke.....	82	0.08%	Wilkes.....	43	0.51%	Hoke.....	76	0.14%	141.4%	Wilkes.....	44	0.45%	18.1%
Hyde.....	95	0.04%	Wilson.....	28	0.80%	Hyde.....	93	0.05%	70.1%	Wilson.....	31	0.76%	28.9%
Iredell.....	13	1.24%	Yadkin.....	69	0.19%	Iredell.....	13	1.59%	74.3%	Yadkin.....	73	0.16%	19.2%
Jackson.....	57	0.27%	Yancey.....	79	0.11%	Jackson.....	54	0.33%	63.2%	Yancey.....	80	0.10%	22.7%
			Unallocated.....	1	12.91%					Unallocated.....	3	7.19%	-24.4%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	35.8%

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.

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
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%
2010-11.....	454,136,155	15,963,462	53,235,229	523,334,846	470,099,617	72,894,864	397,204,753	126,130,093	9.08%	-33.94%	21.44%	8.06%

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

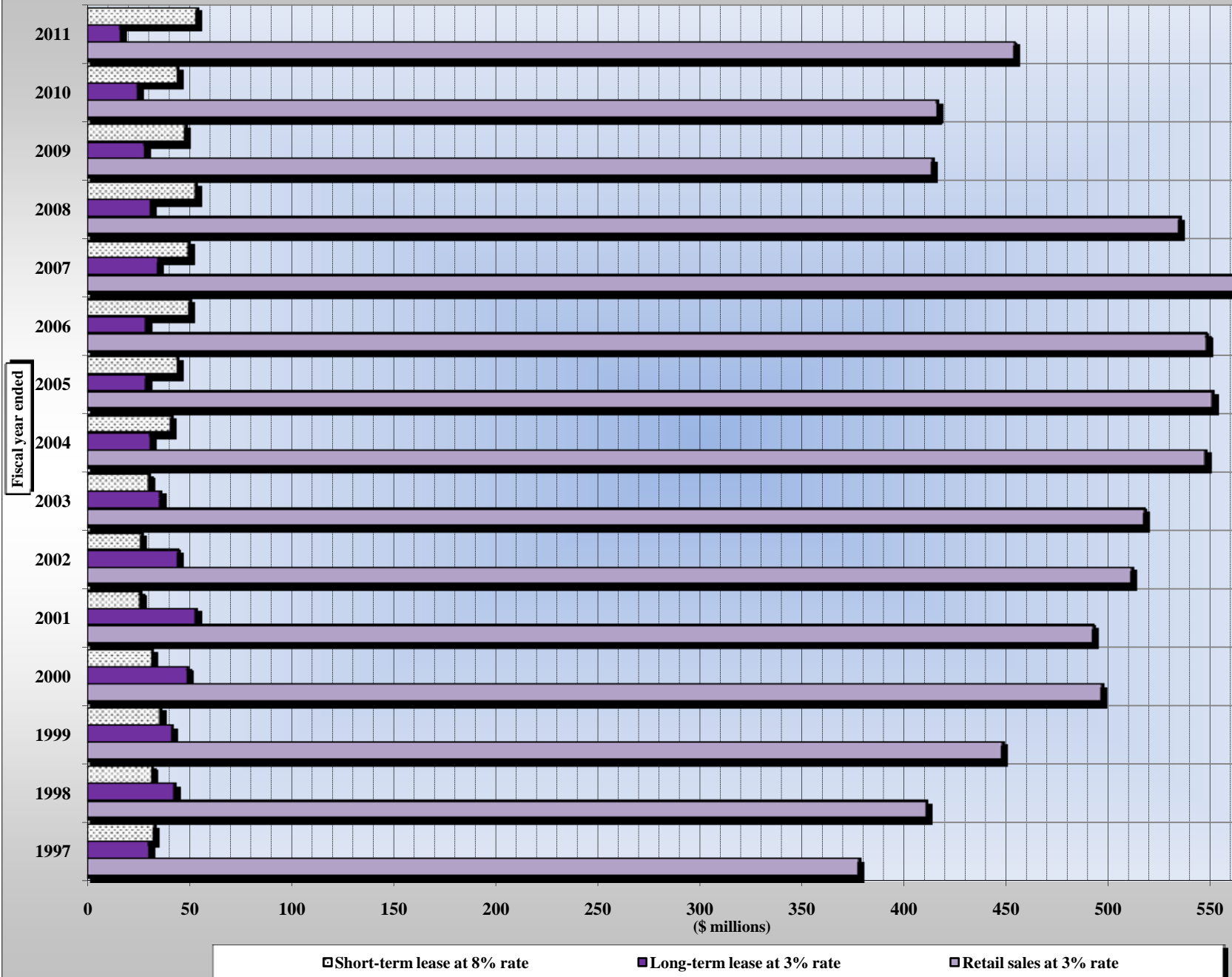


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5B.]

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 [\$]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [\$]	
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	-	-
2010-11.....	16,230,347	31,930	16,198,417	11,101,924	2,010,369	1,268,791	685,813	396,497	396,497	257,094	3,895	73,727	318	-	3,491

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** **Exemptions:** bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles.

Less than 20 inches 2%

At least 20 inches 1%

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 increased to 2% on tires with a bead diameter of less than 20 inches. *SL 2001-424, s. 2.2.(j) specified that the statutory Scrap Tire Disposal Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(d) and SL 2010-123, s. 1.2.(a) specified a similar provision for taxes levied during fiscal year 2010-11 (certain Scrap Tire Disposal Account directed proceeds were credited to the General Fund as non-tax revenue).

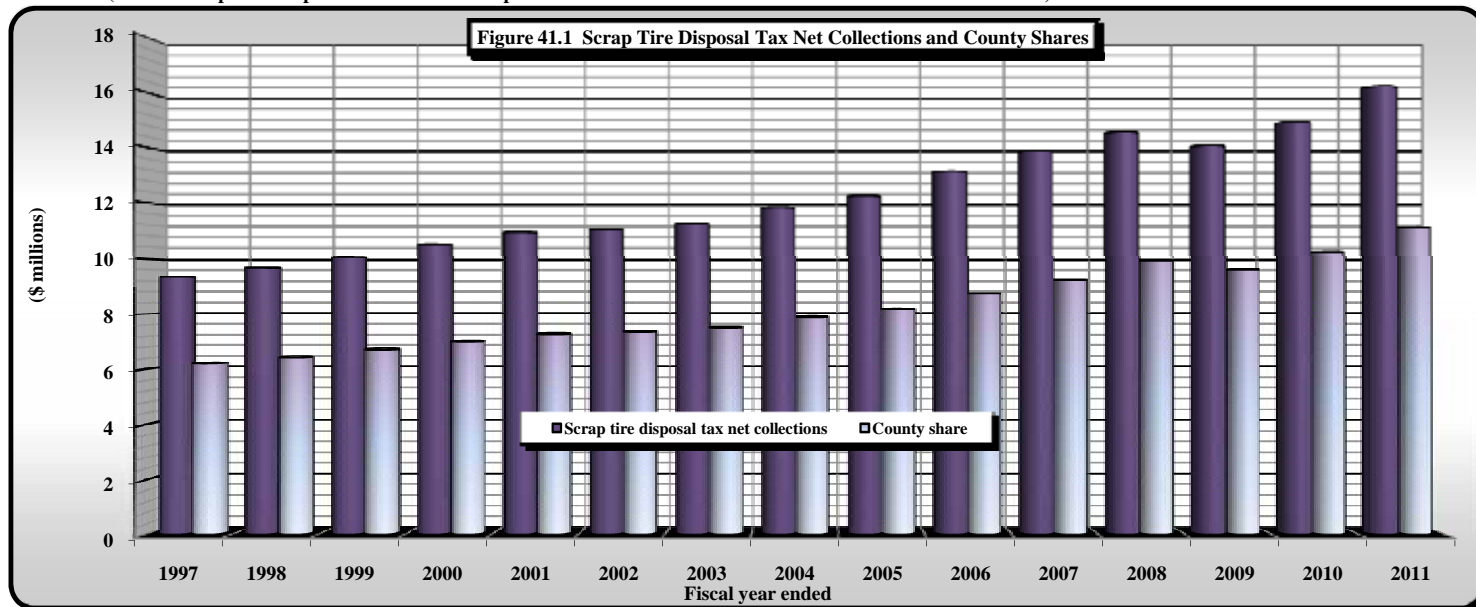


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

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 [\$]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [\$]	
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	-	-
2010-11.....	4,170,286	19,793	4,150,493	2,491,444	309,710	257,715	274,241	812,502	881	3,938	17	45	-

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. *SL 2001-424, s. 2.2.(j) specified that the statutory White Goods Management Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(e) and SL 2010-123, s. 1.2.(b) specified a similar provision for taxes levied during fiscal year 2010-11 (certain White Goods Management Account directed proceeds were credited to the General Fund as non-tax revenue).

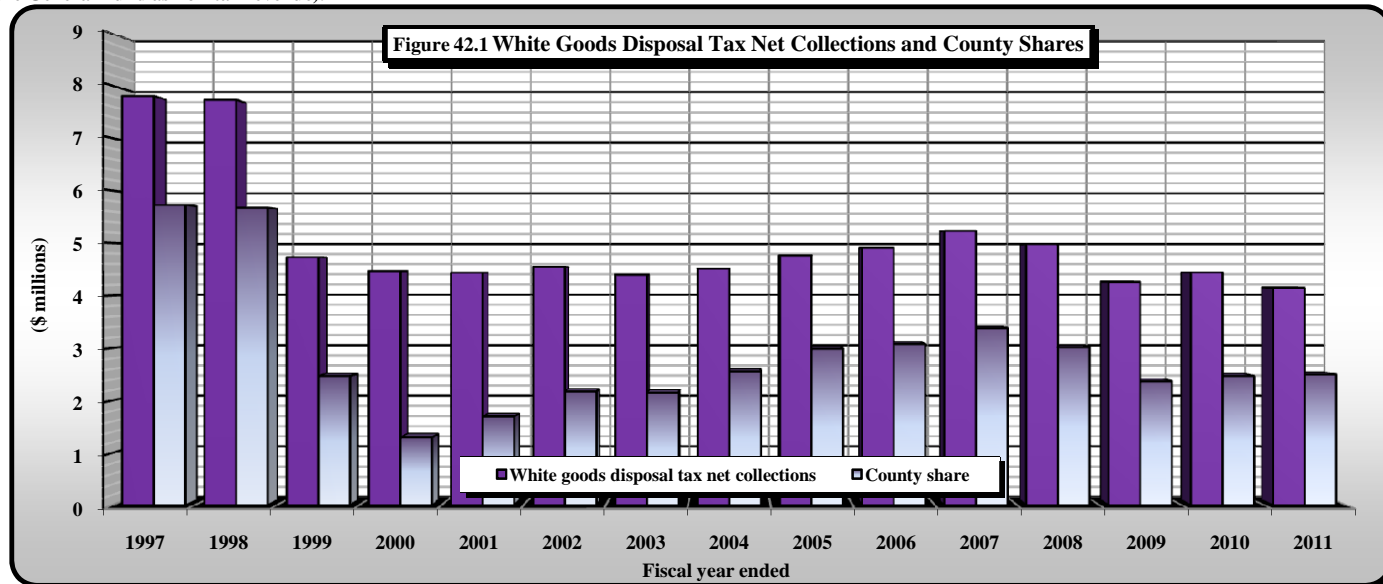


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS
[§ 105 ARTICLE 5D.]

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
2010-11.	424,212	-	424,212

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; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is \$10 (\$5.85)* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and \$1.35 (\$.80)** for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

*,**Applicable rates prior to October 1, 2001.

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.

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%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%

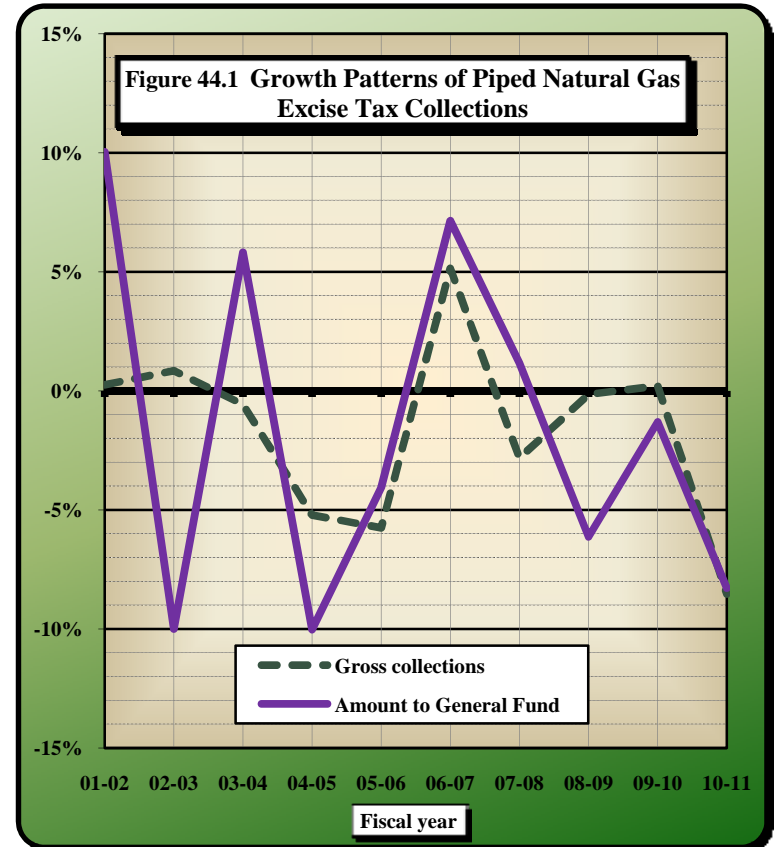
Effective July 1, 1999, gross receipts from the sale of piped natural gas were exempted from the 3.22% franchise tax rate and the 3% sales and use tax rate and were made subject to the piped natural gas excise tax.

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 term volumes of piped natural gas received by the end-user of the gas.

Monthly Volume of Therms	Rate Per Therm	[Sales to manufacturers/farmers for qualifying purposes are exempt effective for transactions on/after <u>July 1, 2010</u> .]
First 200	\$.047	
201 to 15,000	.035	<u>2001-02</u>
15,001 to 60,000	.024	The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall.
60,001 to 500,000	.015	
Over 500,000	.003	



**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				Collections to General Fund [\$]
				Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	TIMS and PDP component costs SL 2009-451, s. 6.20(a) [\$]	
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
2010-11...	34,073,552	1,349,973	32,723,579	431	222,053	959	3,524	32,496,612

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. Effective July 1, 2010, SL 2010-91 added provisions for qualifying requirements for a second datacenter, included eligibility for contractors and subcontractors of a datacenter, specified that the tax does not apply to equipment and machinery of an eligible Internet datacenter exempt from sales tax under § 105-164.13(55), and excluded software from taxable machinery and equipment definition in accordance with the datacenter-related software exemption from sales tax under § 105-164.13(43a)b. [Special provisions pertaining to datacenter companies expire for purchases occurring on or after July 1, 2015.]

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

Effective January 1, 2011, SL 2010-147 excluded purchases by motion picture and film production companies; purchases are now subject to the general State and local sales and use tax rates.

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 [\$]	TIMS and PDP component costs SL 2009-451, s. 6.20(a) [\$]
				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	-
2010-11.....	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	621	-	-	31,726	137	91

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%

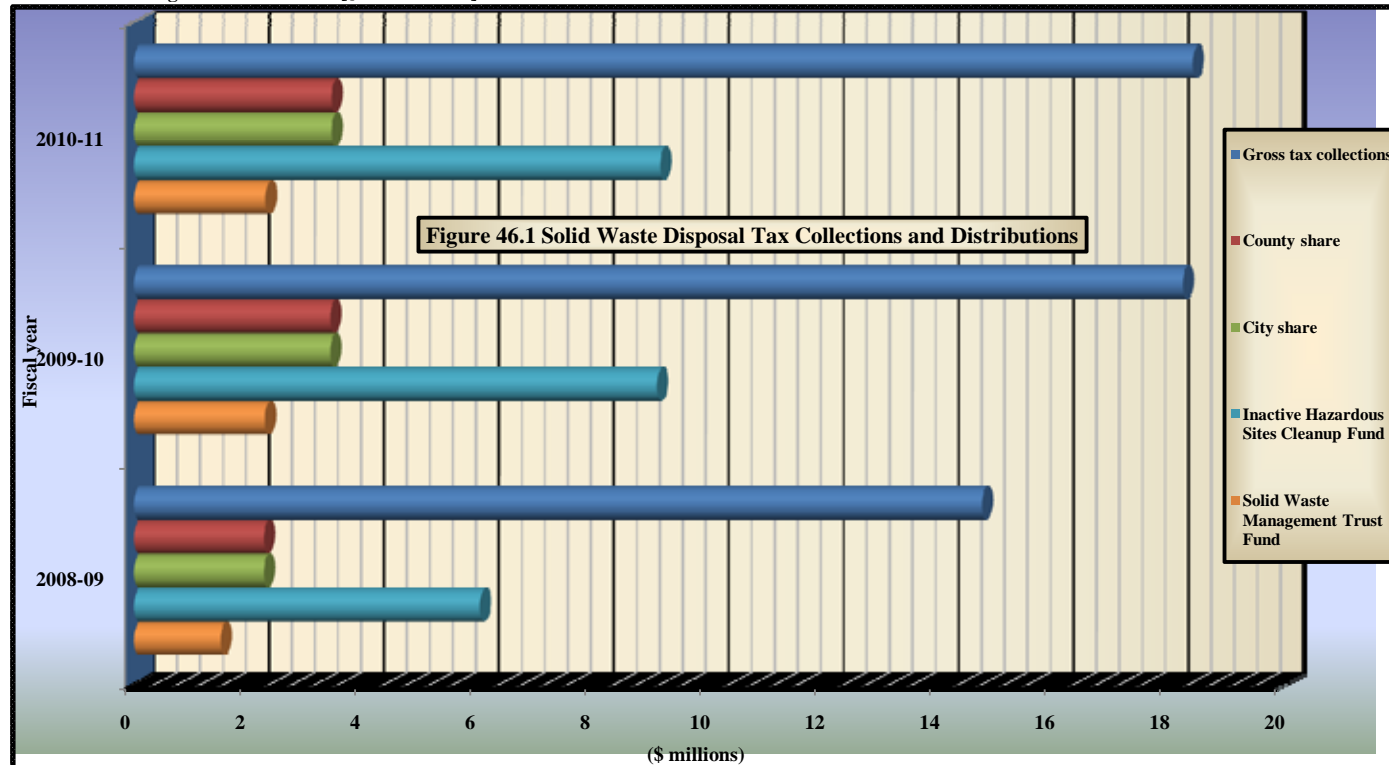


TABLE 47. GIFT TAX COLLECTIONS

[§ 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
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%
2010-11.....	3,252,392	267,353	2,985,039	3,684	17,642	76	2,963,637	-73.98%	-38.53%	-75.36%

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 and 2010-11 reflect returns filed for periods prior to repeal that were processed during the respective fiscal years.

Figure 47.1 Gift Tax Net Collections to General Fund

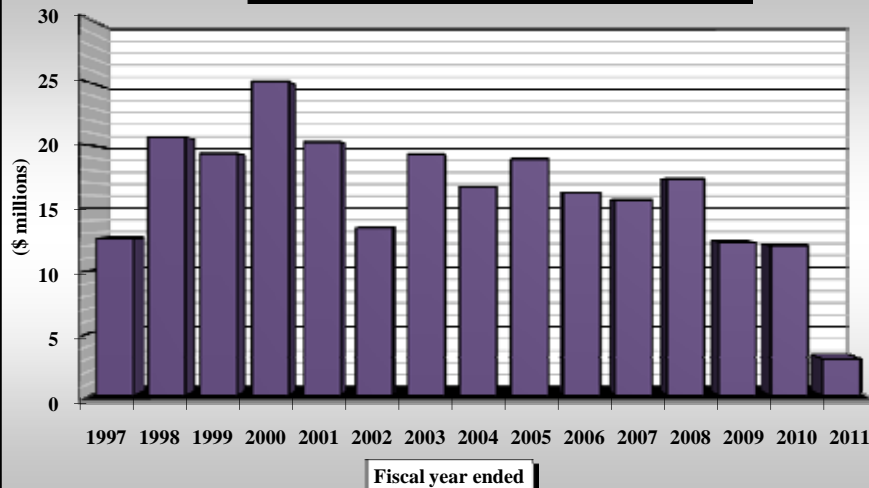


Figure 47.2 Gift Tax Net Collections to General Fund % Change

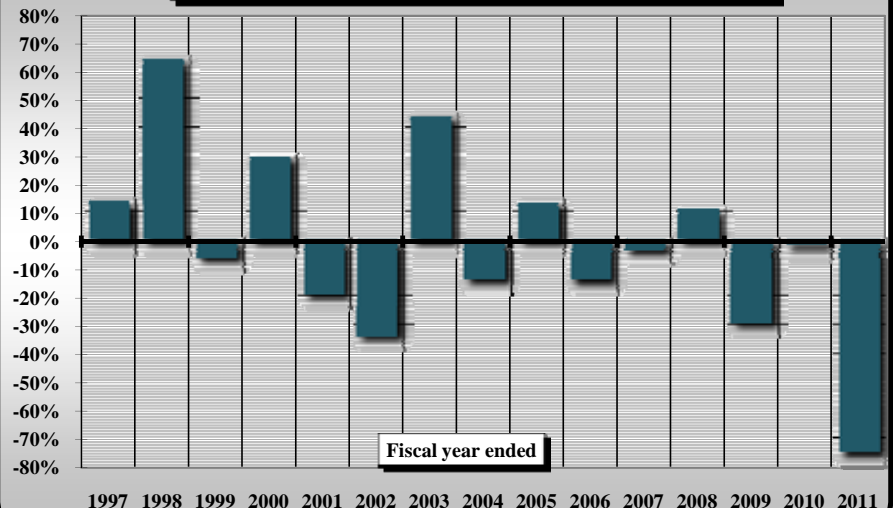


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[§ 105 ARTICLE 8A.]

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
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%
2010-11.....	370,921	-	94	41	0	370,786	7.35%

Detail may not add to totals due to rounding.

Freight car lines tax rate and base:

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

Figure 48.1 Freight Car Lines Tax Net Collections to General Fund

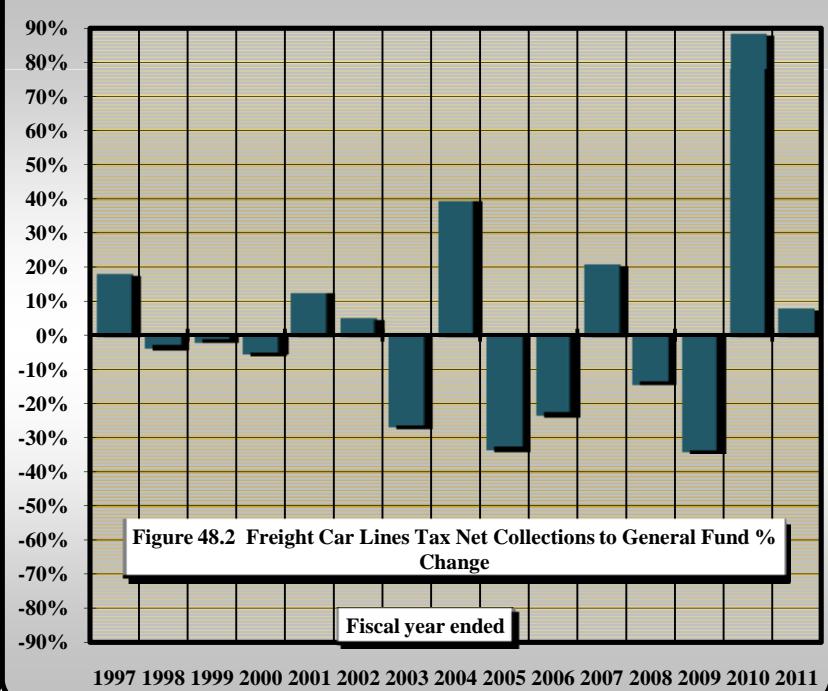
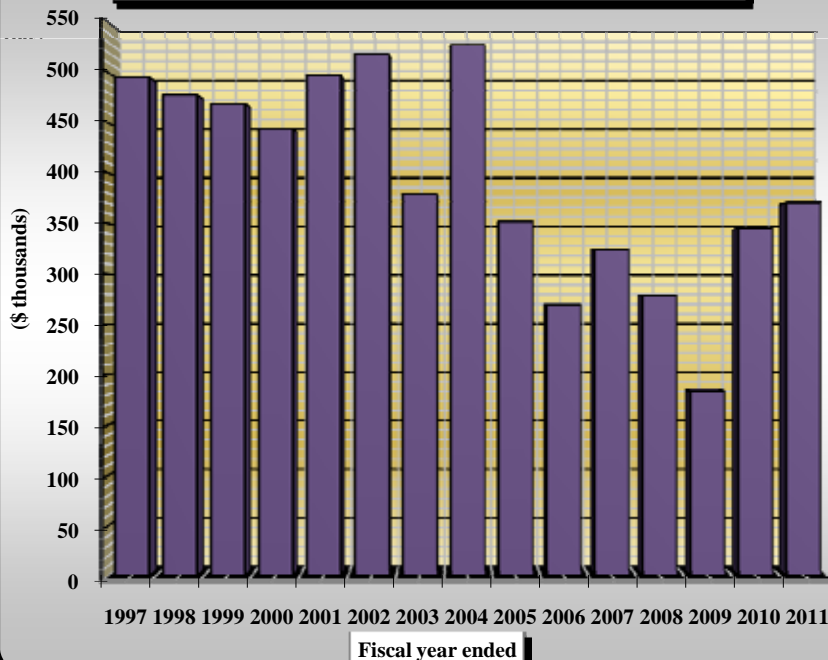


TABLE 49. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

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
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%
2010-11...	540,871,159	9,960,823	530,910,336	<i>[39,213,583]</i>	530,910,336	44,919,852	5,853,892	1,975	9	480,134,608	0.04%	-23.16%	0.61%	37.84%	-1.38%

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.)

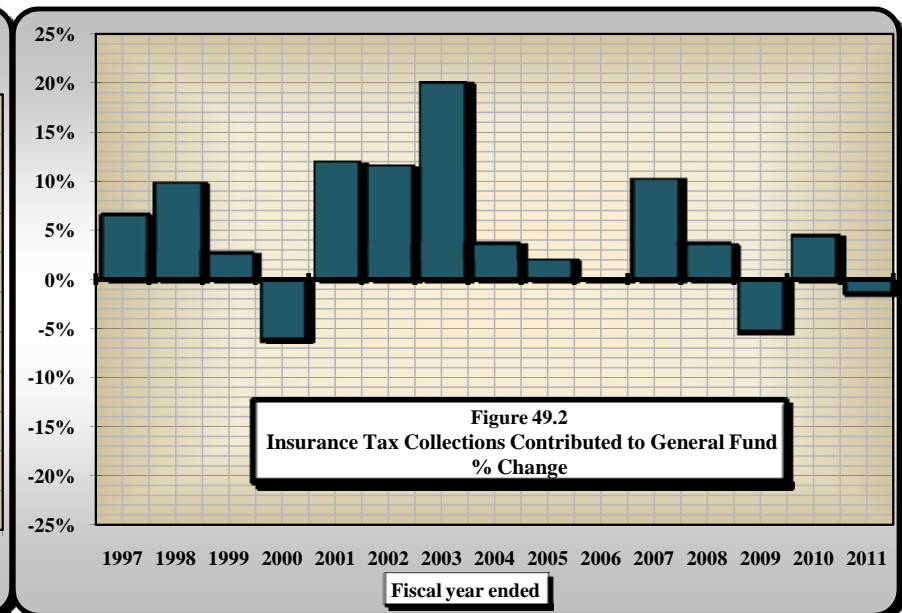
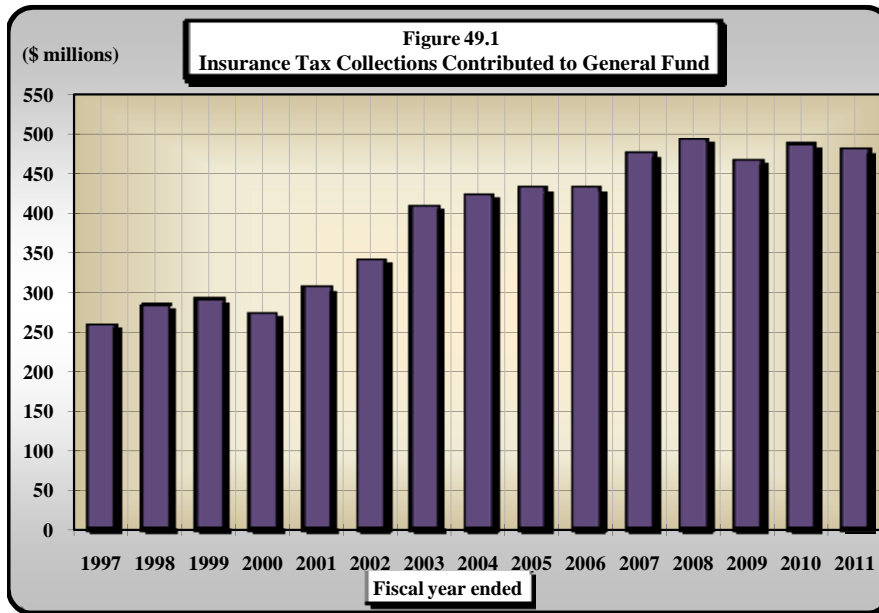


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[§ 105 ARTICLE 8B.]

Fiscal year	Insurance Tax Type & Regulatory Charge												
	Type of Insurance Company												
	Life		Fire & Casualty		Additional Tax*			Health Maintenance		Hospital & Dental		Title	
	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	General Fund Proceeds [\$]	Volunteer Fire Department Fund [\$]	Department of Insurance Proceeds [§ 58-84-25] [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]
1999-00.....	88,959,949	8,110,367	149,363,872	11,882,131	8,525,888	2,841,962	3,011,366	-	-	5,807,232	-	1,555,164	122,624
2000-01.....	116,187,382	8,391,476	150,018,169	11,033,481	8,907,825	2,969,275	3,397,945	-	2,894,422	6,661,162	2,785,740	1,075,349	65,784
2001-02.....	120,594,746	7,509,419	179,123,647	11,820,159	10,120,064	3,373,355	3,731,391	(276,182)	2,596,933	8,035,994	1,928,937	1,506,245	91,777
2002-03.....	132,604,465	8,302,747	190,010,297	13,676,023	11,730,976	3,910,325	4,342,236	16,972,256	4,215,269	28,614,188	3,791,801	1,794,690	112,460
2003-04.....	117,073,938	4,312,744	199,557,412	9,448,649	13,128,942	4,376,314	5,193,858	8,694,567	341,598	44,904,081	2,413,589	2,749,943	115,290
2004-05.....	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662
2005-06.....	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430
2006-07.....	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709
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
2010-11.....	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362

Fiscal year	Insurance Tax Type & Regulatory Charge										Disposition of Proceeds							
	Type of Insurance Company										Gross Premiums Tax Collections from Dept. of Insurance [\$]	Total Net Collections		Special Revenue Fund Allocation [\$]	NC Health Insurance Risk Pool Fund** [\$]	Amount to General Fund [\$]	Amount to OSBM 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	-			
2010-11.....	5,734,764	362,368	-	-	-	-	25,056,794	500,875,363	30,034,973	44,919,852	5,853,892	480,134,608	1,975	9	-			

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 (refer to chart below):

The insurance tax (levied on insurers, Article 65 corporations, health maintenance organizations (HMOs), and self-insurers) is measured on the gross premiums from business done in North Carolina (all gross premiums received in this State, credited to policies written or procured in this State, or derived from business written in this State are considered to be for contracts covering persons, property, or risks resident or located in this State). Finance charges are included in gross premiums. Foreign insurers are subject to retaliatory provisions. Gross premiums attributable to contracts applicable to liabilities under the Workers' Compensation Act are subject to a 2.5% tax rate while gross premiums on all other taxable contracts are subject to a 1.9% tax rate. An additional rate of 0.74% applies to gross premiums on insurance contracts for 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 or 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	6.0% 5.5% 5.0% 6.5% 7.0%	Calendar yrs 2010-2011 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 [\$]
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	-
2010-11..	31,736,288	3,726	31,732,562	-	-	7,933,140	23,799,421	-

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.

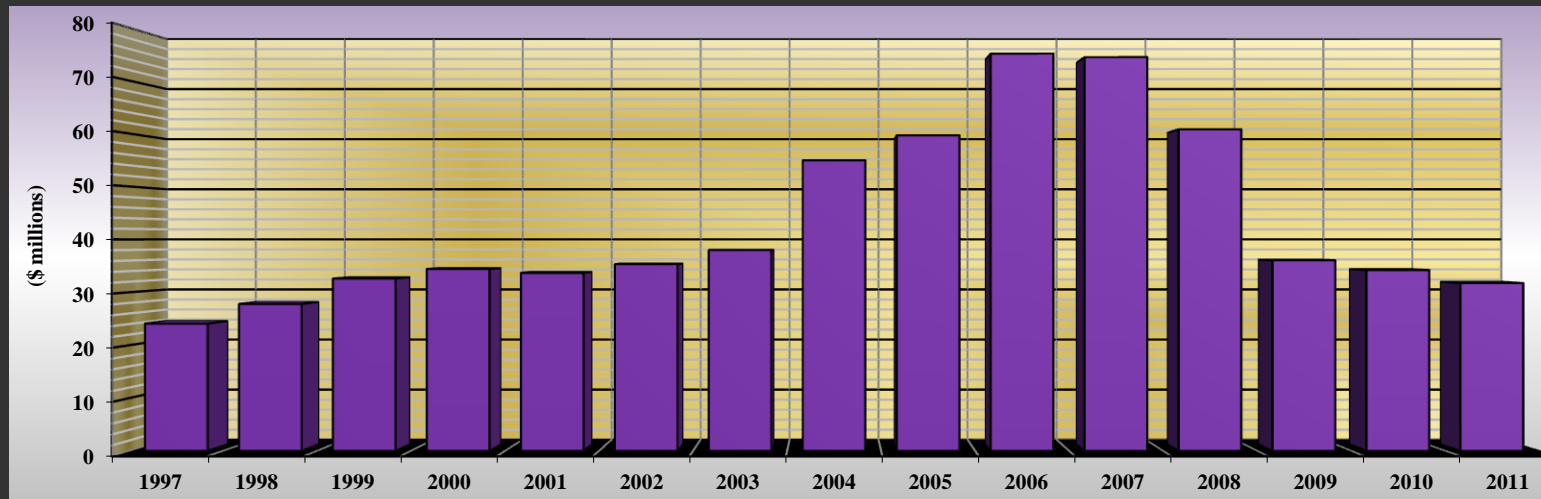
For fiscal years 1992-93 through 1995-96, fifty percent (50%) of the proceeds were to be remitted to the State. After deduction of administrative costs, 15% of the proceeds were to be deposited into the Recreation and Natural Heritage Trust Fund with the remainder to be deposited into the General Fund. 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]



Fiscal year ended

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

State	Motor Fuel Excise Tax Rates and Point of Taxation											Population as of 7/1/2010 [1,000s]	Motor fuel excise tax collections fiscal year 2010			
	[Rates per gallon as of 1/1/2011; 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	39	0.1900	-	0.1900	0.1600	.0200	0.1800	inspection fee; local option taxes: 1-3¢	Distributor	4,785	558,476	116.71	33
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		Distributor	714	23,834	33.38	49
Arizona	0.1800	0.0100	0.1900	35	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	carrier surcharge: 8¢; LUST tax applicable	Terminal	6,414	796,560	124.20	26
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	Distributor	2,922	466,482	159.67	9
California	0.3530	-	0.3530	2	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	37,349	3,163,694	84.71	45
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	5,049	602,347	119.30	30
Connecticut	0.2500	-	0.2500	16	0.3960	-	0.3960	0.2500	-	0.2500		Distributor	3,577	498,177	139.27	19
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% gross receipts tax	Distributor	900	112,889	125.46	24
Florida	0.0400	0.1220	0.1620	47	0.1600	0.1400	0.3000	0.0400	0.1220	0.1620	sales tax applicable; local taxes for gasoline and gasohol: 12.6-18.6¢; plus a 2.2¢ per gallon pollution tax	Terminal	18,843	2,266,814	120.30	29
Georgia	0.0750	0.1010	0.1760	41	0.0750	0.1130	0.1880	0.0750	0.1010	0.1760	sales tax applicable	Distributor	9,713	854,360	87.96	44
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	Distributor	1,364	86,370	63.34	46
Idaho	0.2500	0.0100	0.2600	14	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	1,571	230,377	146.60	17
Illinois	0.1900	0.0110	0.2010	31	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	12,843	1,339,228	104.28	41
Indiana	0.1800	-	0.1800	39	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	Distributor-G Terminal-D	6,491	759,959	117.09	32
Iowa	0.2100	0.0100	0.2200	27	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	Terminal	3,050	437,763	143.53	18
Kansas	0.2400	-	0.2400	21	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,859	424,703	148.54	16
Kentucky	0.2450	0.0140	0.2590	15	0.2150	0.0140	0.2290	0.2450	0.0140	0.2590	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	4,346	655,245	150.76	14
Louisiana	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	4,544	587,995	129.39	22
Maine	0.2950	-	0.2950	10	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	1,328	241,687	182.05	4

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 7/1/2010 [1,000s]	Motor fuel excise tax collections fiscal year 2010		
	[Rates per gallon as of 1/1/2011; 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 [\$]						
Maryland	0.2350	-	0.2350	23	0.2425	-	0.2425	0.2350	-	0.2350		1st Import/ Distributor-G; Distributor-D	5,786	722,597	124.89	25
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		Distributor-G Distributor/ Bulk User-D	6,557	654,649	99.84	43
Michigan	0.1900	-	0.1900	35	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	9,878	988,069	100.03	42
Minnesota	0.2750	0.0210	0.2960	9	0.2750	0.0210	0.2960	0.2750	0.0210	0.2960	environment & inspection fee; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Terminal	5,311	832,291	156.72	12
Mississippi	0.1800	0.0040	0.1840	38	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,970	393,363	132.44	20
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	Terminal	5,996	721,917	120.40	28
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	991	204,390	206.27	3
Nebraska	0.2640	0.0090	0.2730	12	0.2640	0.0030	0.2670	0.2640	0.0090	0.2730	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	Distributor	1,830	298,805	163.24	7
Nevada	0.24000	0.00805	0.24805	19	0.27000	0.00750	0.27750	0.24000	0.00805	0.24805	inspection & cleanup fee; local option taxes: 4-9¢	Distributor	2,705	292,804	108.26	39
New Hampshire	0.18000	0.01625	0.19625	34	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	Distributor	1,317	147,805	112.25	36
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	8,802	535,281	60.82	47
New Mexico	0.17000	0.01875	0.18875	37	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	Distributor	2,066	227,633	110.18	37
New York	0.0800	0.1700	0.2500	16	0.0800	0.1525	0.2325	0.0800	0.1700	0.2500	sales tax applicable; petroleum tax	1st Import-G 1st Import/ Distributor-D	19,392	509,687	26.28	50
North Carolina	0.3250	0.0025	0.3275	5	0.3250	0.0025	0.3275	0.3250	0.0025	0.3275	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	9,562	1,551,660	162.28	8
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		Distributor-G Distributor/ Retailer-D	674	151,050	223.94	1
Ohio	0.2800	-	0.2800	11	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	Distributor	11,536	1,727,242	149.72	15
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,762	431,151	114.62	34
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	Distributor-G Retailer-D	3,839	403,284	105.05	40
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	Distributor	12,710	2,020,099	158.94	10
Rhode Island	0.3200	0.0100	0.3300	3	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	Distributor	1,053	123,805	117.59	31
South Carolina	0.1600	0.0075	0.1675	46	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	Terminal	4,636	521,215	112.42	35

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation											Popula- tion as of 7/1/2010 [1,000s]	Motor fuel excise tax collections				
	[Rates per gallon as of 1/1/2011; local option taxes excluded]												fiscal year 2010				
	Gasoline				Diesel Fuel			Gasohol					Notes on additional taxes and fees	Point of taxation [as of April 2006]	Amount [\$1,000]	Per capita	
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Amount [\$]					Rank	
South Dakota	0.2200	0.0200	0.2400	21	0.2200	0.0200	0.2400	0.2000	0.0200	0.2200	inspection fee; local option tax: 1¢	Terminal				816	125,223
Tennessee	0.2000	0.0140	0.2140	29	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	6,357	824,795	129.75	21	
Texas	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		Terminal	25,257	3,043,495	120.50	27	
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		Distributor-G Terminal-D	2,776	351,449	126.58	23	
Vermont	0.1900	0.0598	0.2498	18	0.2500	0.0400	0.2900	0.1900	0.0598	0.2498	cleanup fee; transport fee	Distributor-G Distributor/ User-D	626	99,278	158.60	11	
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	8,025	882,919	110.03	38	
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	Terminal	6,744	1,196,688	177.43	5	
West Virginia	0.2050	0.1170	0.3220	6	0.2050	0.1170	0.3220	0.2050	0.1170	0.3220	sales tax applicable	Terminal	1,854	391,995	211.44	2	
Wisconsin	0.3090	0.0200	0.3290	4	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee;	Terminal	5,691	972,979	170.97	6	
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	564	25,617	45.38	48	
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	308,745	35,480,195	114.92 ^a	-	
Federal	0.1830	0.0010	0.1840	38	0.2430	0.0010	0.2440	0.1300	0.0010	0.1310	tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol); LUST tax						

Detail may not add to totals due to rounding.

^a Weighted average

Per capita tax collection amounts are computations based on July 1, 2010 population estimates of the Bureau of the Census.

Sources: U.S. Census Bureau, Population Division. *Table ST-EST00INT-01- Intercensal Estimates of the Resident Population for the States: July 1, 2010, September 28, 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2010*, March 23, 2011 release.

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

TABLE 53. MOTOR FUELS TAX COLLECTIONS
[§ 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collections																Collection fees on over-due tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a) [\$]	[See notes concerning rates]			
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types			Tax collections per 1¢ of tax	fees on over-due tax debts	Refunds	Total net collections [all sources]					TIMS, PDP component costs SL 2009-451 s. 6.20(a) [\$]	July through December	January through June	
	1/4¢ Motor Fuels and Oil Inspection Fees		Registration Fees/Civil Penalties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected												Amount collected
	General Fund allocation	Highway Fund allocation																						
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						
2010-11.	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5						

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.

Figure 53.1 Motor Fuels Tax Gross Collections

(\$ millions)

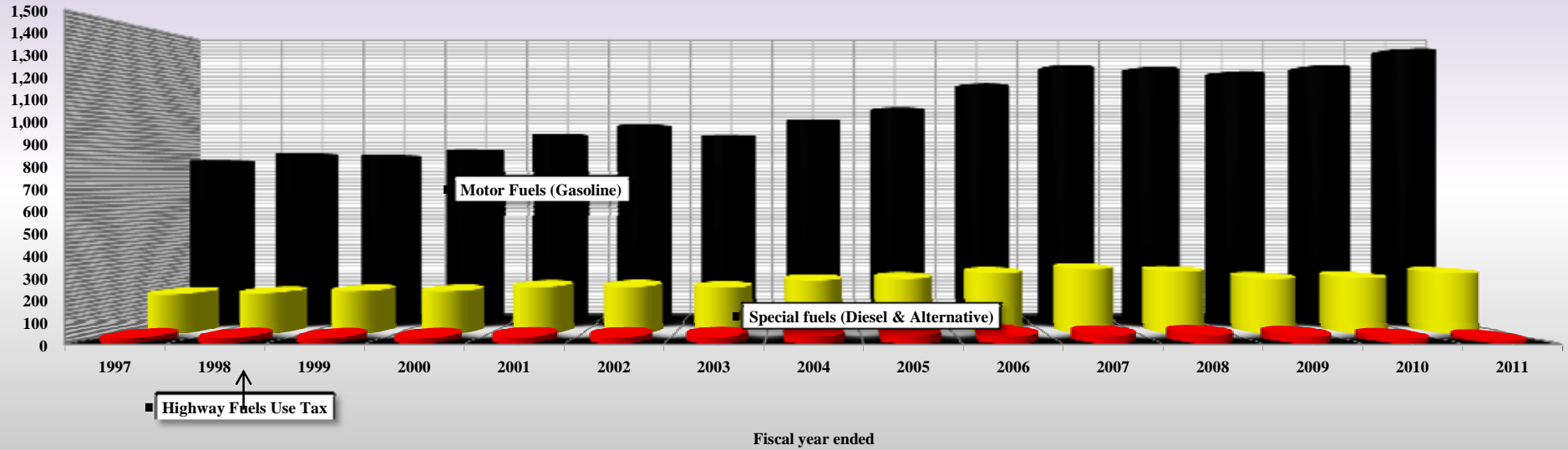


Figure 53.2 Gallons of Fuel on which Tax was Collected

Fiscal year ended

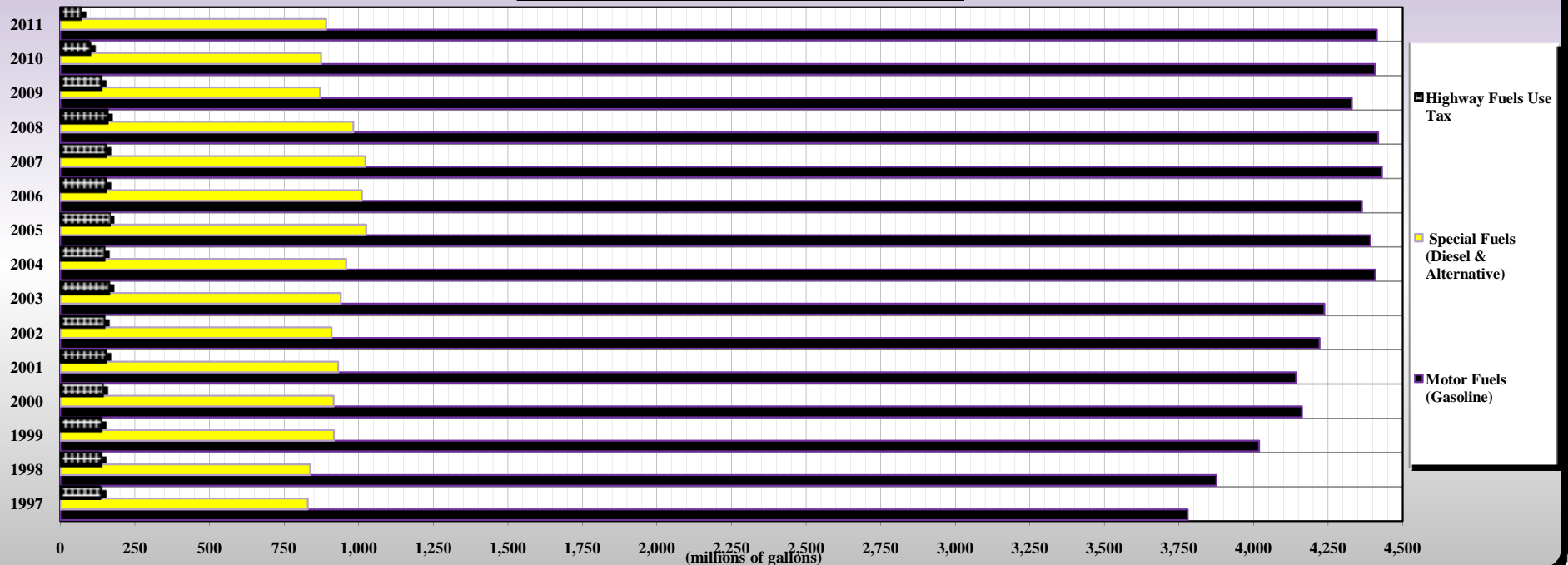


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE
 [Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

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
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%
2010-11.....	4,754,331	21,790,343	26,544,674	14,415,126	5,111,777	-	201,323	495,890,624	542,163,524	5,304,865,142	5,847,028,666	1.87%

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.

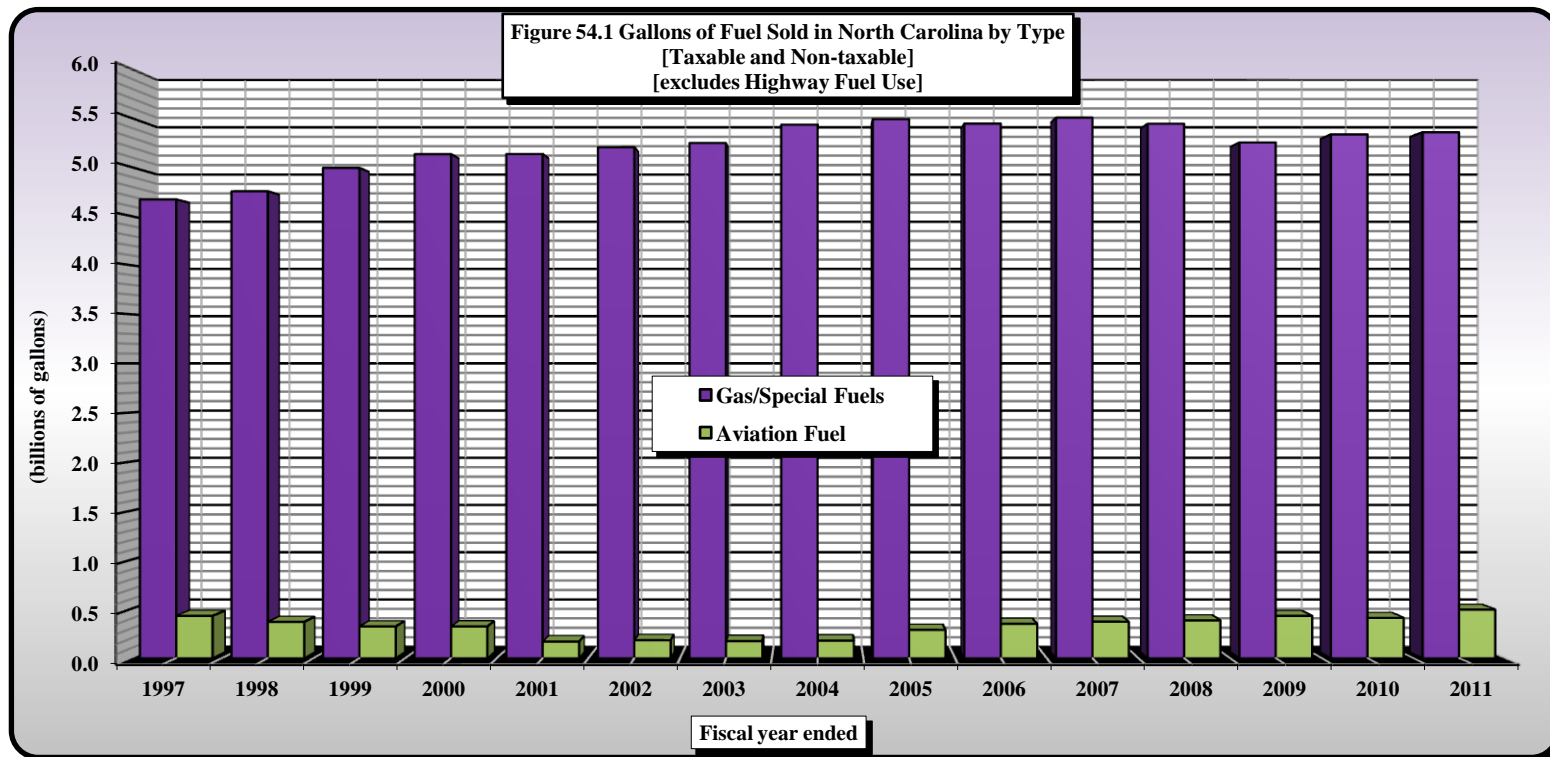


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[§ 119 ARTICLE 3.]

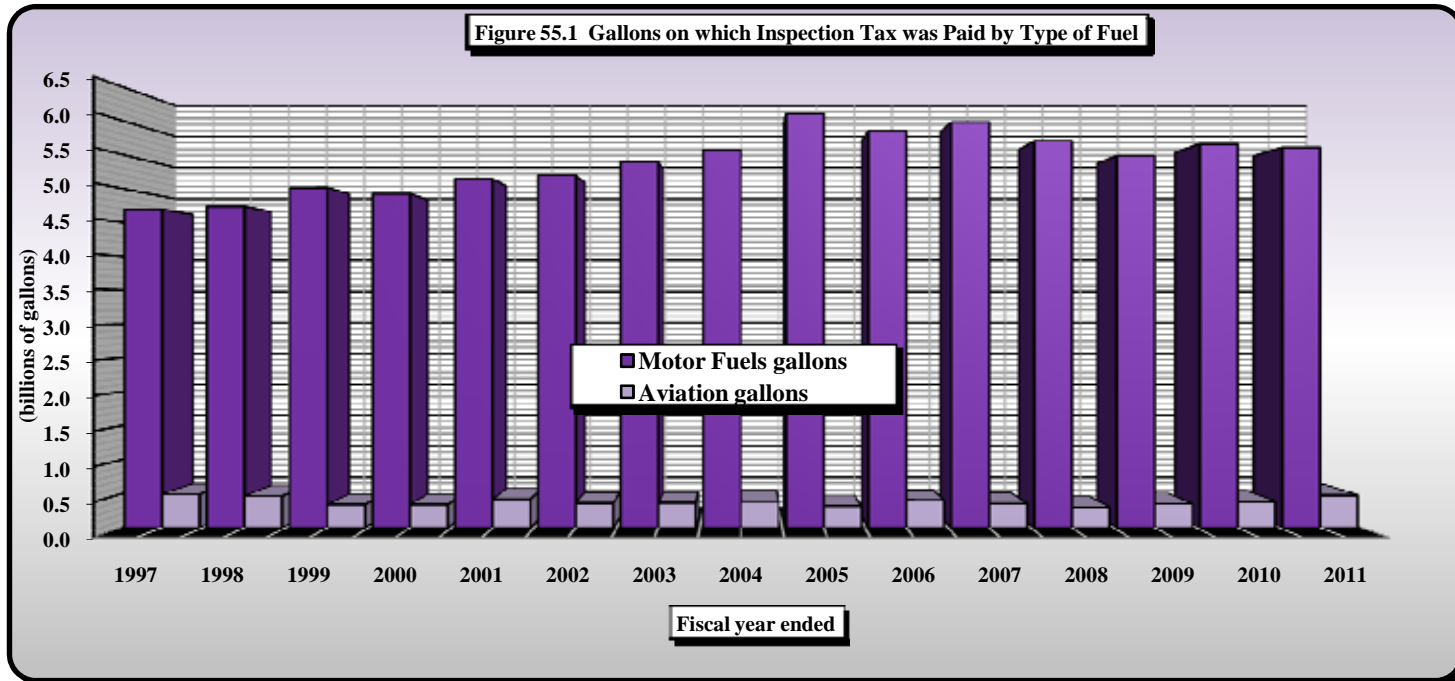
Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
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%
2010-11.....	5,597,145,580	13,993,111	-0.94%	482,497,228	1,206,286	22.70%	6,079,642,808	15,199,397	0.60%

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, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS
BY COUNTY FOR FISCAL YEAR 2010-2011
[§ 105 ARTICLES 39.,40.,42.,43.,44.,45.,46.]**

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Total net collections* [\$]	§ 105-486(a) per capita adjustment** [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of net collections	
				Local food tax 2% rate [\$]	Other [\$]					[County attributable] [%]	Total net collections* [%]
Alamance.....	33,005,925.05	(2,125,982.06)	30,879,942.99	4,248,829.36	523,198.46	35,651,970.81	(939,741.52)	34,712,229.29	34,648,931.15	112.21%	97.19%
Alexander***.....	3,177,402.66	(119,251.53)	3,058,151.13	901,538.82	18,179.66	3,977,869.61	1,039,520.14	5,017,389.75	4,993,056.21	163.27%	125.52%
Alleghany.....	1,369,449.62	(105,620.06)	1,263,829.56	315,002.35	4,428.17	1,583,260.08	200,204.58	1,783,464.66	1,800,055.24	142.43%	113.69%
Anson.....	2,381,799.49	(209,506.77)	2,172,292.72	602,752.67	16,661.65	2,791,707.04	617,087.83	3,408,794.87	3,390,821.65	156.09%	121.46%
Ashe.....	4,039,621.54	(258,376.65)	3,781,244.89	714,992.39	43,320.89	4,539,558.17	270,935.69	4,810,493.86	4,732,822.14	125.17%	104.26%
Avery.....	3,858,124.12	(190,726.76)	3,667,397.36	617,138.14	61,061.62	4,345,597.12	(81,407.00)	4,264,190.12	4,366,511.58	119.06%	100.48%
Beaufort.....	8,181,993.54	(861,798.69)	7,320,194.85	1,451,916.22	71,341.14	8,843,452.21	330,934.96	9,174,387.17	9,285,830.72	126.85%	105.00%
Bertie.....	1,361,344.23	(80,092.69)	1,281,251.54	383,026.18	17,800.17	1,682,077.89	608,788.22	2,290,866.11	2,244,013.73	175.14%	133.41%
Bladen.....	3,578,839.12	(395,369.13)	3,183,469.99	836,715.26	38,016.79	4,058,202.04	672,407.59	4,730,609.63	4,780,941.43	150.18%	117.81%
Brunswick.....	22,050,896.38	(1,777,495.96)	20,273,400.42	2,713,751.32	219,563.36	23,206,715.10	(190,221.62)	23,016,493.48	23,943,841.57	118.10%	103.18%
Buncombe.....	68,388,512.55	(7,586,857.57)	60,801,654.98	7,387,186.21	1,027,375.63	69,216,216.82	(4,691,120.14)	64,525,096.68	64,883,097.83	106.71%	93.74%
Burke.....	10,898,077.63	(854,748.43)	10,043,329.20	2,649,076.95	88,117.39	12,780,523.54	1,611,116.45	14,391,639.99	14,416,036.14	143.54%	112.80%
Cabarrus.....	45,805,919.02	(6,983,645.42)	38,822,273.60	4,303,824.24	228,805.97	43,354,903.81	(1,804,240.64)	41,550,663.17	41,775,261.89	107.61%	96.36%
Caldwell.....	10,107,115.85	(225,571.82)	9,881,544.03	2,266,442.51	115,845.91	12,263,832.45	1,221,769.12	13,485,601.57	13,501,215.46	136.63%	110.09%
Camden.....	1,129,075.23	(53,899.70)	1,075,175.53	171,049.35	11,805.15	1,258,030.03	178,831.28	1,436,861.31	1,381,889.88	128.53%	109.85%
Carteret.....	17,813,891.77	(1,715,049.77)	16,098,842.00	2,243,180.69	195,820.97	18,537,843.66	(1,074,232.31)	17,463,611.35	17,878,977.11	111.06%	96.45%
Caswell.....	1,100,967.35	(32,373.73)	1,068,593.62	460,451.66	11,336.62	1,540,381.90	823,114.37	2,363,496.27	2,283,535.23	213.70%	148.24%
Catawba***.....	39,183,987.76	(2,739,131.97)	36,444,855.79	4,525,287.35	410,812.52	41,380,955.66	(938,907.07)	40,442,048.59	40,081,516.65	109.98%	96.86%
Chatham.....	8,184,892.75	(525,637.33)	7,659,255.42	1,330,682.59	129,911.12	9,119,849.13	954,763.81	10,074,612.94	10,088,548.13	131.72%	110.62%
Cherokee.....	4,884,156.23	(453,015.63)	4,431,140.60	809,924.14	44,420.74	5,285,485.48	130,117.39	5,415,602.87	5,348,057.56	120.69%	101.18%
Chowan.....	2,077,582.70	(192,977.49)	1,884,605.21	418,903.03	35,462.37	2,338,970.61	212,522.33	2,551,492.94	2,615,918.36	138.80%	111.84%
Clay.....	1,223,462.02	(44,999.78)	1,178,462.24	248,969.13	13,073.02	1,440,504.39	190,083.74	1,630,588.13	1,595,867.33	135.42%	110.79%
Cleveland.....	14,388,491.70	(1,887,501.88)	12,500,989.82	2,780,340.82	123,862.11	15,405,192.75	1,386,231.49	16,791,424.24	16,749,480.58	133.99%	108.73%
Columbus.....	7,005,129.10	(553,071.38)	6,452,057.72	1,441,198.39	84,728.50	7,977,984.61	976,057.51	8,954,042.12	8,263,092.22	128.07%	103.57%
Craven.....	18,274,287.46	(1,583,740.55)	16,690,546.91	2,559,316.06	161,946.21	19,411,809.18	421,062.70	19,832,871.88	19,941,948.95	119.48%	102.73%
Cumberland***.....	78,690,706.66	(6,268,681.85)	72,422,024.81	8,439,521.93	907,279.45	81,768,826.19	(1,411,092.20)	80,357,733.99	79,443,100.70	109.69%	97.16%
Currituck.....	7,133,928.27	(130,122.38)	7,003,805.89	604,031.04	104,955.77	7,712,792.70	(676,356.11)	7,036,436.59	6,897,027.84	98.48%	89.42%
Dare.....	23,378,045.23	(679,112.20)	22,698,933.03	1,599,527.95	368,034.85	24,666,495.83	(4,177,611.34)	20,488,884.49	21,321,722.97	93.93%	86.44%
Davidson.....	18,716,425.66	(1,221,538.54)	17,494,887.12	4,183,450.68	209,107.94	21,887,445.74	2,983,686.46	24,871,132.20	24,537,425.45	140.25%	112.11%
Davie.....	4,714,735.31	(276,432.10)	4,438,303.21	945,878.69	51,280.14	5,435,462.04	809,703.29	6,245,165.33	6,034,902.93	135.97%	111.03%
Duplin***.....	6,537,227.57	(413,590.68)	6,123,636.89	1,355,228.97	70,880.57	7,549,746.43	1,016,672.27	8,566,418.70	8,582,355.38	140.15%	113.68%
Durham.....	89,381,395.90	(16,245,979.65)	73,135,416.25	7,395,659.97	698,126.38	81,229,202.60	(6,195,823.47)	75,033,379.13	76,704,181.28	104.88%	94.43%
Edgecombe.....	6,566,464.26	(622,340.83)	5,944,123.43	1,507,240.56	63,439.36	7,514,767.35	874,671.95	8,389,439.30	8,401,998.89	141.35%	111.81%
Forsyth.....	86,864,200.06	(14,660,252.18)	72,203,947.88	10,431,163.69	787,419.93	83,422,531.50	(1,815,772.12)	81,606,759.38	80,197,896.61	111.07%	96.13%
Franklin.....	5,084,402.49	(515,487.63)	4,568,914.86	1,214,226.94	50,183.81	5,833,325.61	1,576,370.71	7,409,696.32	7,265,862.53	159.03%	124.56%
Gaston.....	33,582,788.48	(3,463,189.07)	30,119,599.41	6,005,897.97	321,913.17	36,447,410.55	1,973,115.26	38,420,525.81	38,551,992.09	128.00%	105.77%
Gates.....	508,354.23	(70,413.34)	437,940.89	295,349.92	(374.67)	732,916.14	436,273.85	1,169,189.99	1,129,563.66	257.93%	154.12%
Graham.....	947,116.07	(77,489.45)	869,626.62	232,247.62	19,452.19	1,121,326.43	164,101.44	1,285,427.87	1,268,212.41	145.83%	113.10%
Granville.....	4,874,445.88	(522,505.45)	4,351,940.43	1,360,465.49	(7,673.27)	5,704,732.65	1,558,462.39	7,263,195.04	7,329,677.75	168.42%	128.48%
Greene.....	1,115,929.56	(135,461.11)	980,468.45	420,576.67	9,175.31	1,410,220.43	742,837.19	2,153,057.62	2,080,352.85	212.18%	147.52%
Guilford.....	117,703,835.79	(13,528,915.94)	104,174,919.85	13,828,791.97	890,528.36	118,894,240.18	(4,316,718.77)	114,577,521.41	112,069,977.80	107.58%	94.26%
Halifax.....	8,152,984.19	(436,795.82)	7,716,188.37	1,501,516.94	98,043.29	9,315,748.60	601,711.76	9,917,460.36	9,888,810.47	128.16%	106.15%
Harnett.....	11,878,300.15	(1,355,850.31)	10,522,449.84	2,468,346.16	126,693.99	13,117,489.99	2,555,304.87	15,672,794.86	15,519,882.30	147.49%	118.31%
Haywood***.....	12,129,370.12	(927,656.10)	11,201,714.02	1,777,311.77	95,229.44	13,074,255.23	161,864.91	13,236,120.14	13,221,876.58	118.03%	101.13%
Henderson.....	17,692,291.36	(1,580,197.00)	16,112,094.36	2,800,938.91	218,828.79	19,131,862.06	785,598.31	19,917,460.37	20,040,948.78	124.38%	104.75%

TABLE 56. - Continued

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Total net collections* [\$]	\$ 105-486(a) per capita adjustment** [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of net collections	
				Local food tax 2% rate [\$]	Other [\$]					[County attributable] [excludes food] [%]	Total net collections* [%]
Hertford***	4,158,195.22	(543,346.47)	3,614,848.75	757,356.95	40,542.30	4,412,748.00	297,407.82	4,710,155.82	4,696,707.13	129.93%	106.43%
Hoke	3,160,218.51	(120,992.04)	3,039,226.47	814,486.84	35,721.18	3,889,434.49	1,374,431.19	5,263,865.68	5,156,369.17	169.66%	132.57%
Hyde	1,102,980.59	(55,093.15)	1,047,887.44	135,258.61	18,367.16	1,201,513.21	(14,483.94)	1,187,029.27	1,172,329.34	111.88%	97.57%
Iredell	34,590,244.08	(2,077,202.87)	32,513,041.21	4,115,161.94	380,811.96	37,009,015.11	(949,475.66)	36,059,539.45	35,715,335.10	109.85%	96.50%
Jackson	7,223,679.71	(716,792.46)	6,506,887.25	1,053,180.10	81,153.98	7,641,221.33	109,751.71	7,750,973.04	7,812,628.47	120.07%	102.24%
Johnston	25,434,426.59	(2,395,360.11)	23,039,066.48	3,872,256.43	247,429.32	27,158,752.23	1,933,199.79	29,091,952.02	28,910,733.15	125.49%	106.45%
Jones	633,553.00	(52,445.65)	581,107.35	172,443.88	4,347.25	757,898.48	323,232.31	1,081,130.79	1,015,500.16	174.75%	133.99%
Lee***	12,376,607.29	(293,204.26)	12,083,403.03	1,754,922.26	142,870.90	13,981,196.19	(30,231.10)	13,950,965.09	13,721,205.60	113.55%	98.14%
Lenoir	10,277,202.23	(1,162,599.30)	9,114,602.93	1,713,965.51	125,435.46	10,954,003.90	348,113.63	11,302,117.53	10,818,530.29	118.69%	98.76%
Lincoln	10,210,705.60	(672,656.21)	9,538,049.39	1,953,503.34	99,495.20	11,591,047.93	1,090,514.81	12,681,562.74	12,469,138.85	130.73%	107.58%
Macon	7,665,921.20	(538,869.32)	7,127,051.88	1,031,032.31	68,203.68	8,226,287.87	(206,872.31)	8,019,415.56	7,922,471.04	111.16%	96.31%
Madison	1,638,680.90	(389,995.13)	1,248,685.77	469,845.46	(34,822.97)	1,683,708.26	638,681.21	2,322,389.47	2,261,782.08	181.13%	134.33%
Martin***	4,162,144.29	(153,371.94)	4,008,772.35	629,577.13	51,401.88	4,689,751.36	203,173.29	4,892,924.65	4,905,771.62	122.38%	104.61%
McDowell	5,535,006.91	(363,901.30)	5,171,105.61	1,207,081.49	59,531.30	6,437,718.40	764,662.51	7,202,380.91	7,401,021.73	143.12%	114.96%
Mecklenburg	326,747,525.46	(49,893,935.98)	276,853,589.48	24,906,056.33	2,737,981.62	304,497,627.43	(15,034,131.40)	289,463,496.03	281,489,217.07	101.67%	92.44%
Mitchell	2,783,053.14	(246,549.76)	2,536,503.38	471,197.75	30,613.58	3,038,314.71	98,214.25	3,136,528.96	3,068,529.32	120.97%	100.99%
Montgomery	2,709,127.77	(371,022.48)	2,338,105.29	763,264.69	24,698.48	3,126,068.46	698,721.45	3,824,789.91	3,754,573.07	160.58%	120.11%
Moore	19,590,673.65	(2,069,588.15)	17,521,085.50	2,561,922.18	191,894.38	20,274,902.06	(406,381.77)	19,868,520.29	20,302,073.49	115.87%	100.13%
Nash	19,210,078.28	(2,211,621.72)	16,998,456.56	2,975,399.37	112,621.06	20,086,476.99	104,763.10	20,191,240.09	19,656,951.93	115.64%	97.86%
New Hanover***	64,763,392.46	(4,421,842.72)	60,341,549.74	5,974,210.50	599,489.31	66,915,249.55	(5,112,325.51)	61,802,924.04	62,173,065.90	103.04%	92.91%
Northampton	1,344,186.06	(123,092.69)	1,221,093.37	340,726.17	16,982.20	1,578,801.74	664,210.15	2,243,011.89	2,232,866.34	182.86%	141.43%
Onslow***	37,274,707.25	(1,972,214.99)	35,302,492.26	4,041,303.74	375,049.15	39,718,845.15	64,897.53	39,783,742.68	39,951,478.42	113.17%	100.59%
Orange	22,444,469.11	(3,791,806.20)	18,652,662.91	3,692,357.34	292,969.12	22,637,989.37	1,384,622.83	24,022,612.20	25,058,001.37	134.34%	110.69%
Pamlico	1,391,646.89	(113,597.00)	1,278,049.89	340,651.16	7,609.81	1,626,310.86	270,503.41	1,896,814.27	1,878,718.85	147.00%	115.52%
Pasquotank	8,228,843.26	(934,295.71)	7,294,547.55	1,212,610.94	65,760.94	8,572,919.43	96,621.21	8,669,540.64	8,612,387.46	118.07%	100.46%
Pender	5,866,078.05	(379,418.30)	5,486,659.75	1,189,780.84	63,439.08	6,739,879.67	1,071,993.59	7,811,873.26	7,735,652.78	140.99%	114.77%
Perquimans	902,777.27	(77,162.81)	825,614.46	291,940.07	10,381.83	1,127,936.36	392,920.23	1,520,856.59	1,560,363.53	188.99%	138.34%
Person	5,377,991.38	(318,662.38)	5,059,329.00	1,033,412.94	61,733.22	6,154,475.16	492,406.61	6,646,881.77	6,606,333.32	130.58%	107.34%
Pitt***	38,998,163.49	(5,676,148.21)	33,322,015.28	4,232,940.95	831,009.42	38,385,965.65	(159,594.25)	38,226,371.40	38,642,852.75	115.97%	100.67%
Polk	1,742,081.41	(165,892.13)	1,576,189.28	480,476.61	70,865.28	2,127,531.17	499,481.54	2,627,012.71	2,613,485.84	165.81%	122.84%
Randolph***	19,070,539.49	(1,051,575.75)	18,018,963.74	3,635,128.10	226,450.96	21,880,542.80	2,521,381.85	24,401,924.65	24,178,724.20	134.18%	110.50%
Richmond	6,499,123.11	(450,348.92)	6,048,774.19	1,269,699.18	74,448.61	7,392,921.98	638,816.86	8,031,738.84	8,235,035.02	136.14%	111.39%
Robeson***	17,877,549.70	(1,169,682.85)	16,707,866.85	3,280,035.33	192,165.35	20,180,067.53	2,062,449.14	22,242,516.67	22,426,066.47	134.22%	111.13%
Rockingham	12,338,940.98	(934,045.55)	11,404,895.43	2,671,781.31	134,911.48	14,211,588.22	1,365,598.43	15,577,186.65	15,539,017.10	136.25%	109.34%
Rowan	21,327,083.00	(1,710,667.34)	19,616,415.66	3,624,671.08	156,218.35	23,397,305.09	2,070,320.99	25,467,626.08	24,647,859.63	125.65%	105.34%
Rutherford	10,127,477.17	(773,670.45)	9,353,806.72	1,775,091.90	96,952.16	11,225,850.78	590,787.48	11,816,638.26	11,666,108.87	124.72%	103.92%
Sampson***	8,190,498.99	(519,865.64)	7,670,633.35	1,608,559.00	87,017.90	9,366,210.25	1,309,598.76	10,675,809.01	10,460,666.36	136.37%	111.69%
Scotland	5,228,874.20	(479,691.29)	4,749,182.91	1,072,093.63	53,519.05	5,874,795.59	503,251.26	6,378,046.85	6,295,448.29	132.56%	107.16%
Stanly	9,367,613.86	(734,366.29)	8,633,247.57	1,773,469.35	111,148.16	10,517,865.08	598,601.65	11,116,466.73	11,011,362.59	127.55%	104.69%
Stokes	3,350,631.58	(330,464.89)	3,020,166.69	1,022,780.21	8,408.36	4,051,355.26	1,398,383.23	5,449,738.49	5,452,072.03	180.52%	134.57%
Surry***	16,380,533.98	(1,326,051.04)	15,054,482.94	2,409,984.64	180,681.39	17,645,148.97	35,807.22	17,680,956.19	17,789,272.19	118.17%	100.82%
Swain	1,948,761.55	(250,014.14)	1,698,747.41	375,174.28	21,099.18	2,095,020.87	205,811.67	2,300,832.54	2,303,486.74	135.60%	109.95%
Transylvania	5,190,910.48	(298,244.30)	4,892,666.18	916,332.20	70,468.30	5,879,466.68	205,706.65	6,085,173.33	6,231,996.36	127.37%	106.00%
Tyrrell	316,777.24	(24,233.94)	292,543.30	93,088.44	3,440.76	389,072.50	122,131.70	511,204.20	506,136.14	173.01%	130.09%
Union	25,637,870.87	(2,552,238.36)	23,085,632.51	4,194,977.26	244,769.02	27,525,378.79	3,232,455.34	30,757,834.13	30,691,038.36	132.94%	111.50%

TABLE 56. - Continued

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Total net collections* [\$]	§ 105-486(a) per capita adjustment** [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of net collections	
				Local food tax 2% rate [\$]	Other [\$]					[County attributable] [excludes food] [%]	Total net collections* [%]
Vance.....	7,484,121.15	(702,943.88)	6,781,177.27	1,341,895.98	80,708.68	8,203,781.93	304,087.43	8,507,869.36	8,557,970.05	126.20%	104.32%
Wake.....	224,984,797.69	(19,494,623.35)	205,490,174.34	23,553,280.25	2,012,437.61	231,055,892.20	(10,790,914.24)	220,264,977.96	216,564,243.11	105.39%	93.73%
Warren.....	1,382,330.45	(99,278.73)	1,283,051.72	441,739.00	17,752.56	1,742,543.28	598,948.13	2,341,491.41	2,294,661.70	178.84%	131.68%
Washington.....	1,514,360.28	(84,456.81)	1,429,903.47	376,528.65	18,338.24	1,824,770.36	240,676.92	2,065,447.28	2,084,828.84	145.80%	114.25%
Watauga.....	13,429,845.78	(1,291,349.36)	12,138,496.42	1,366,276.40	151,402.28	13,656,175.10	(976,197.01)	12,679,978.09	12,749,265.30	105.03%	93.36%
Wayne.....	20,179,215.14	(1,355,647.98)	18,823,567.16	3,197,100.47	207,586.01	22,228,253.64	632,448.27	22,860,701.91	22,433,993.79	119.18%	100.93%
Wilkes***.....	9,845,028.68	(439,511.70)	9,405,516.98	1,844,998.46	108,125.87	11,358,641.31	936,798.57	12,295,439.88	12,303,626.00	130.81%	108.32%
Wilson.....	15,932,044.35	(1,818,943.79)	14,113,100.56	2,343,591.47	202,916.60	16,659,608.63	117,471.12	16,777,079.75	16,570,096.33	117.41%	99.46%
Yadkin.....	3,489,845.50	(286,498.90)	3,203,346.60	931,329.97	34,055.73	4,168,732.30	947,673.27	5,116,405.57	5,089,561.92	158.88%	122.09%
Yancey.....	2,099,633.97	(63,127.72)	2,036,506.25	492,533.20	20,036.45	2,549,075.90	346,197.53	2,895,273.43	2,889,802.26	141.90%	113.37%
Totals.....	2,019,862,662.35	(215,232,678.79)	1,804,629,983.56	254,549,297.26	20,108,067.08	2,079,287,347.90	-	2,079,287,347.90	2,063,767,452.83	114.36%	99.25%
Less administrative costs:											
pursuant to § 105-472.....						(7,602,666.72)					
pursuant to § 105-501.....						(7,512,097.43)					
pursuant to § 105-507.3.....						(405,130.92)					
Distributable to units.....						2,063,767,452.83					

*Allocated net collections consist of tax collections generated from the local food tax (2% rate) as well as local sales or use taxes that cannot be identified as being attributable to a particular taxing county. Local food tax collections are allocated to counties according to statutory guidelines specified in § 105-469. County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

*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 § 105-507.3. Total net distributable proceeds reflect § 105-486(a), (b) requirements and reduction of administrative costs.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2010-11 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, 2010 through June 30, 2011 was \$15,519,895.07.

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 per capita amounts are then adjusted by a county's adjustment factor as 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.

**The table above reports Article 40 collections according to the county in which the taxes were collected. Column § 105-486(a) per capita adjustment provides each county's overage or underage adjustment as result of converting Article 40 net proceeds from point-of-sale to per capita basis for statutory distribution purposes.

Article 42 proceeds are allocated to counties on a point-of-sale basis. 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 seventeen 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 PROCEEDS BY COUNTY
FOR FISCAL YEAR 2010-2011**

County	Tax Allocation			Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	15,612,808.74	2,236,495.30	1.75722%	17,849,304.04	(67,429.67)	17,781,874.37
Alexander.....	1,378,633.85	395,060.36	0.31040%	1,773,694.21	(6,667.41)	1,767,026.80
Alleghany.....	642,439.83	162,224.13	0.12746%	804,663.96	(3,052.19)	801,611.77
Anson.....	1,100,584.63	260,327.43	0.20454%	1,360,912.06	(5,107.67)	1,355,804.39
Ashe.....	1,911,835.98	355,337.95	0.27919%	2,267,173.93	(8,607.77)	2,258,566.16
Avery.....	1,857,842.43	368,370.86	0.28943%	2,226,213.29	(8,525.75)	2,217,687.54
Beaufort.....	3,727,031.17	809,046.58	0.63567%	4,536,077.75	(17,051.36)	4,519,026.39
Bertie.....	646,483.08	109,837.90	0.08630%	756,320.98	(2,850.51)	753,470.47
Bladen.....	1,624,305.73	401,322.28	0.31532%	2,025,628.01	(7,634.67)	2,017,993.34
Brunswick.....	10,295,332.43	1,263,442.50	0.99269%	11,558,774.93	(44,185.84)	11,514,589.09
Buncombe.....	30,709,674.32	4,260,072.99	3.34715%	34,969,747.31	(132,297.69)	34,837,449.62
Burke.....	5,083,740.78	1,431,686.85	1.12488%	6,515,427.63	(24,606.48)	6,490,821.15
Cabarrus.....	19,738,699.38	1,941,167.22	1.52518%	21,679,866.60	(81,409.38)	21,598,457.22
Caldwell.....	4,980,060.41	1,178,079.39	0.92562%	6,158,139.80	(23,303.05)	6,134,836.75
Camden.....	543,961.46	38,856.83	0.03053%	582,818.29	(2,181.18)	580,637.11
Carteret.....	8,137,701.00	1,365,504.03	1.07288%	9,503,205.03	(36,257.82)	9,466,947.21
Caswell.....	538,254.03	140,434.72	0.11034%	678,688.75	(2,536.39)	676,152.36
Catawba.....	16,414,260.84	2,394,939.49	1.88171%	18,809,200.33	(70,861.76)	18,738,338.57
Chatham.....	3,876,879.43	483,770.77	0.38010%	4,360,650.20	(16,480.82)	4,344,169.38
Cherokee.....	2,249,030.99	441,884.70	0.34719%	2,690,915.69	(10,170.64)	2,680,745.05
Chowan.....	947,519.59	217,766.79	0.17110%	1,165,286.38	(4,426.19)	1,160,860.19
Clay.....	596,021.49	105,917.83	0.08322%	701,939.32	(2,652.03)	699,287.29
Cleveland.....	6,363,934.64	1,441,372.44	1.13249%	7,805,307.08	(29,311.81)	7,775,995.27
Columbus.....	3,262,795.48	678,080.97	0.53277%	3,940,876.45	(14,878.63)	3,925,997.82
Craven.....	8,440,905.64	1,200,250.64	0.94304%	9,641,156.28	(36,228.86)	9,604,927.42
Cumberland.....	32,551,049.43	4,082,868.51	3.20792%	36,633,917.94	(138,297.89)	36,495,620.05
Currituck.....	3,556,402.74	280,576.82	0.22045%	3,836,979.56	(15,198.82)	3,821,780.74
Dare.....	11,526,711.96	1,133,304.17	0.89044%	12,660,016.13	(49,787.09)	12,610,229.04
Davidson.....	8,850,940.49	2,011,970.08	1.58081%	10,862,910.57	(40,898.58)	10,822,011.99
Davie.....	2,247,951.72	379,621.95	0.29827%	2,627,573.67	(9,901.56)	2,617,672.11
Duplin.....	2,938,080.53	626,585.67	0.49231%	3,564,666.20	(13,458.57)	3,551,207.63
Durham.....	37,019,190.03	3,787,082.21	2.97552%	40,806,272.24	(152,865.12)	40,653,407.12
Edgecombe.....	3,006,687.90	809,441.12	0.63598%	3,816,129.02	(14,432.69)	3,801,696.33
Forsyth.....	36,544,385.78	5,614,669.69	4.41146%	42,159,055.47	(158,432.32)	42,000,623.15
Franklin.....	2,330,749.50	411,631.50	0.32342%	2,742,381.00	(10,207.91)	2,732,173.09
Gaston.....	15,247,930.06	3,193,435.13	2.50909%	18,441,365.19	(69,341.09)	18,372,024.10
Gates.....	222,479.33	134,847.36	0.10595%	357,326.69	(1,343.93)	355,982.76
Graham.....	442,974.22	119,408.94	0.09382%	562,383.16	(2,139.67)	560,243.49
Granville.....	2,203,787.80	581,644.97	0.45700%	2,785,432.77	(10,423.40)	2,775,009.37
Greene.....	496,030.65	130,303.67	0.10238%	626,334.32	(2,361.36)	623,972.96
Guilford.....	52,696,659.57	7,372,179.73	5.79234%	60,068,839.30	(225,820.31)	59,843,018.99
Halifax.....	3,907,709.24	752,002.08	0.59085%	4,659,711.32	(17,595.94)	4,642,115.38
Harnett.....	5,341,260.29	939,159.46	0.73790%	6,280,419.75	(23,589.60)	6,256,830.15
Haywood.....	5,049,617.59	990,120.21	0.77794%	6,039,737.80	(22,887.43)	6,016,850.37
Henderson.....	8,173,547.01	1,373,204.15	1.07893%	9,546,751.16	(36,098.29)	9,510,652.87

TABLE 57. - Continued

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			
Hertford.....	1,629,204.15	431,486.35	0.33902%	2,060,690.50	(7,817.31)	2,052,873.19
Hoke.....	1,524,313.65	189,753.66	0.14909%	1,714,067.31	(6,456.73)	1,707,610.58
Hyde.....	528,346.07	61,880.81	0.04862%	590,226.88	(2,318.68)	587,908.20
Iredell.....	16,434,931.70	1,985,598.80	1.56009%	18,420,530.50	(69,479.28)	18,351,051.22
Jackson.....	3,297,701.14	538,269.78	0.42292%	3,835,970.92	(14,692.11)	3,821,278.81
Johnston.....	11,709,845.74	1,593,478.37	1.25200%	13,303,324.11	(50,231.28)	13,253,092.83
Jones.....	294,418.77	34,402.24	0.02703%	328,821.01	(1,233.36)	327,587.65
Lee.....	5,482,914.66	960,617.94	0.75476%	6,443,532.60	(24,303.26)	6,419,229.34
Lenoir.....	4,604,390.79	936,333.95	0.73568%	5,540,724.74	(20,912.36)	5,519,812.38
Lincoln.....	4,830,687.93	926,508.34	0.72796%	5,757,196.27	(21,768.30)	5,735,427.97
Macon.....	3,607,523.48	562,770.15	0.44217%	4,170,293.63	(15,922.55)	4,154,371.08
Madison.....	654,519.51	186,711.78	0.14670%	841,231.29	(3,153.96)	838,077.33
Martin.....	1,803,510.53	305,509.93	0.24004%	2,109,020.46	(7,970.20)	2,101,050.26
McDowell.....	2,615,730.39	599,514.35	0.47104%	3,215,244.74	(12,152.88)	3,203,091.86
Mecklenburg.....	112,841,725.97	12,777,851.21	10.03961%	125,619,577.18	(473,947.39)	125,145,629.79
Mitchell.....	1,283,414.41	254,116.43	0.19966%	1,537,530.84	(5,825.89)	1,531,704.95
Montgomery.....	1,195,093.82	383,529.27	0.30134%	1,578,623.09	(5,960.63)	1,572,662.46
Moore.....	8,861,917.12	1,382,775.20	1.08645%	10,244,692.32	(38,900.44)	10,205,791.88
Nash.....	8,661,093.90	1,676,092.33	1.31691%	10,337,186.23	(38,960.56)	10,298,225.67
New Hanover....	28,184,278.95	3,340,271.90	2.62446%	31,524,550.85	(119,086.22)	31,405,464.63
Northampton.....	619,703.92	55,046.17	0.04325%	674,750.09	(2,526.87)	672,223.22
Onslow.....	16,486,186.36	1,607,554.96	1.26306%	18,093,741.32	(68,184.71)	18,025,556.61
Orange.....	9,479,674.17	1,898,988.40	1.49204%	11,378,662.57	(42,559.89)	11,336,102.68
Pamlico.....	648,590.54	166,195.10	0.13058%	814,785.64	(3,053.16)	811,732.48
Pasquotank.....	3,681,707.19	644,785.92	0.50661%	4,326,493.11	(16,318.42)	4,310,174.69
Pender.....	2,773,787.79	469,961.50	0.36925%	3,243,749.29	(12,372.31)	3,231,376.98
Perquimans.....	417,041.54	115,641.61	0.09086%	532,683.15	(1,995.41)	530,687.74
Person.....	2,559,642.52	514,405.78	0.40417%	3,074,048.30	(11,577.90)	3,062,470.40
Pitt.....	14,998,441.75	2,082,734.83	1.63641%	17,081,176.58	(64,859.47)	17,016,317.11
Polk.....	793,888.87	217,970.43	0.17126%	1,011,859.30	(3,859.64)	1,007,999.66
Randolph.....	8,155,230.77	1,701,560.00	1.33692%	9,856,790.77	(37,238.84)	9,819,551.93
Richmond.....	3,062,437.44	633,331.20	0.49761%	3,695,768.64	(13,981.86)	3,681,786.78
Robeson.....	8,018,421.64	1,500,326.05	1.17881%	9,518,747.69	(35,800.05)	9,482,947.64
Rockingham.....	5,780,670.72	1,423,923.07	1.11878%	7,204,593.79	(27,208.92)	7,177,384.87
Rowan.....	8,873,158.53	1,718,462.06	1.35020%	10,591,620.59	(39,952.21)	10,551,668.38
Rutherford.....	4,730,136.14	908,448.08	0.71377%	5,638,584.22	(21,260.81)	5,617,323.41
Sampson.....	3,441,206.36	720,094.34	0.56578%	4,161,300.70	(15,693.72)	4,145,606.98
Scotland.....	2,414,602.64	570,330.27	0.44811%	2,984,932.91	(11,247.14)	2,973,685.77
Stanly.....	4,367,716.18	957,779.71	0.75253%	5,325,495.89	(20,082.71)	5,305,413.18
Stokes.....	1,539,515.38	387,334.77	0.30433%	1,926,850.15	(7,196.14)	1,919,654.01
Surry.....	6,770,442.13	1,406,957.40	1.10545%	8,177,399.53	(30,966.31)	8,146,433.22
Swain.....	871,703.88	186,877.22	0.14683%	1,058,581.10	(4,036.63)	1,054,544.47
Transylvania.....	2,468,270.89	494,105.48	0.38822%	2,962,376.37	(11,316.11)	2,951,060.26
Tyrrell.....	149,739.02	35,305.86	0.02774%	185,044.88	(705.35)	184,339.53
Union.....	11,716,905.63	1,534,130.22	1.20537%	13,251,035.85	(50,006.22)	13,201,029.63

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.....	3,431,635.82	749,571.14	0.58894%	4,181,206.96	(15,826.50)	4,165,380.46
Wake.....	104,168,555.54	11,462,913.93	9.00644%	115,631,469.47	(434,818.02)	115,196,651.45
Warren.....	649,311.09	170,993.36	0.13435%	820,304.45	(3,116.63)	817,187.82
Washington.....	723,315.56	199,744.71	0.15694%	923,060.27	(3,472.91)	919,587.36
Watauga.....	6,152,888.42	749,940.26	0.58923%	6,902,828.68	(26,343.17)	6,876,485.51
Wayne.....	9,528,775.46	1,614,822.33	1.26877%	11,143,597.79	(41,879.12)	11,101,718.67
Wilkes.....	4,381,448.34	928,073.82	0.72919%	5,309,522.16	(20,038.02)	5,289,484.14
Wilson.....	7,173,115.50	1,258,058.79	0.98846%	8,431,174.29	(32,000.08)	8,399,174.21
Yadkin.....	1,625,767.94	415,004.31	0.32607%	2,040,772.25	(7,697.22)	2,033,075.03
Yancey	1,026,457.50	240,485.32	0.18895%	1,266,942.82	(4,794.06)	1,262,148.76
Totals.....	868,760,539.04	127,274,639.56	100.00000%	996,035,178.60	(3,758,877.06)	992,276,301.54

*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 2010-11 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 PROCEEDS BY COUNTY FOR FISCAL YEAR 2010-2011

County	Per capita adjustment factor	Article 40					Distributable proceeds [\$]
		Tax allocation [per capita]			Cost of collection [\$]	Per capita adjustment [§ 105-486(b)] [\$]	
		[Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]			
Alamance.....	1.02	6,874,980.82	1,006,167.03	7,881,147.85	(29,742.91)	179,751.31	8,031,156.25
Alexander.....	1.00	1,730,394.77	253,239.23	1,983,634.00	(7,486.82)	5,700.01	1,981,847.19
Alleghany.....	1.04	521,964.98	76,389.11	598,354.09	(2,258.29)	25,574.71	621,670.51
Anson.....	1.00	1,169,997.09	171,212.62	1,341,209.71	(5,063.52)	3,853.69	1,339,999.88
Ashe.....	0.97	1,228,786.37	179,827.22	1,408,613.59	(5,316.82)	(38,071.70)	1,365,225.07
Avery.....	1.12	849,986.56	124,383.64	974,370.20	(3,678.57)	119,338.96	1,090,030.59
Beaufort.....	1.06	2,196,301.04	321,434.82	2,517,735.86	(9,501.58)	157,801.85	2,666,036.13
Bertie.....	0.97	933,388.34	136,594.14	1,069,982.48	(4,038.92)	(28,919.33)	1,037,024.23
Bladen.....	1.04	1,487,623.87	217,696.49	1,705,320.36	(6,437.76)	72,888.10	1,771,770.70
Brunswick....	1.17	4,954,288.58	725,154.41	5,679,442.99	(21,425.43)	978,649.95	6,636,667.51
Buncombe.....	1.06	10,683,780.41	1,563,556.61	12,247,337.02	(46,224.18)	767,614.07	12,968,726.91
Burke.....	1.02	4,159,346.26	608,695.05	4,768,041.31	(17,997.58)	108,747.50	4,858,791.23
Cabarrus.....	1.05	8,071,585.92	1,181,328.51	9,252,914.43	(34,916.26)	487,712.77	9,705,710.94
Caldwell.....	1.02	3,718,565.52	544,181.56	4,262,747.08	(16,091.10)	97,222.79	4,343,878.77
Camden.....	0.92	451,659.40	66,096.26	517,755.66	(1,954.46)	(39,796.44)	476,004.76
Carteret.....	1.14	2,998,474.98	438,838.33	3,437,313.31	(12,971.61)	489,517.19	3,913,858.89
Caswell.....	0.95	1,093,362.59	160,008.47	1,253,371.06	(4,730.87)	(58,860.74)	1,189,779.45
Catawba.....	0.99	7,278,259.31	1,065,173.93	8,343,433.24	(31,488.92)	(59,184.23)	8,252,760.09
Chatham.....	1.02	2,893,269.97	423,455.91	3,316,725.88	(12,515.08)	75,647.54	3,379,858.34
Cherokee.....	0.98	1,257,482.01	184,019.72	1,441,501.73	(5,441.65)	(24,593.22)	1,411,466.86
Chowan.....	1.09	687,189.05	100,568.12	787,757.17	(2,973.27)	72,928.26	857,712.16
Clay.....	0.96	488,742.83	71,525.65	560,268.48	(2,114.68)	(20,727.10)	537,426.70
Cleveland.....	1.01	4,574,673.54	669,484.19	5,244,157.73	(19,793.91)	67,337.88	5,291,701.70
Columbus.....	0.81	2,606,982.38	381,558.71	2,988,541.09	(11,276.38)	(557,365.31)	2,419,899.40
Craven.....	1.04	4,642,933.70	679,532.71	5,322,466.41	(20,083.59)	227,493.15	5,529,875.97
Cumberland..	0.98	14,884,367.20	2,178,326.71	17,062,693.91	(64,396.39)	(291,099.58)	16,707,197.94
Currituck.....	0.94	1,105,130.87	161,727.11	1,266,857.98	(4,782.16)	(72,121.04)	1,189,954.78
Dare.....	1.49	1,592,848.78	233,111.89	1,825,960.67	(6,891.52)	897,021.95	2,716,091.10
Davidson.....	0.98	7,419,015.65	1,085,740.30	8,504,755.95	(32,101.09)	(145,096.87)	8,327,557.99
Davie.....	0.93	1,934,544.07	283,128.37	2,217,672.44	(8,368.94)	(148,353.23)	2,060,950.27
Duplin.....	1.02	2,489,491.00	364,321.65	2,853,812.65	(10,772.12)	65,088.54	2,908,129.07
Durham.....	1.14	12,328,083.39	1,804,288.88	14,132,372.27	(53,329.66)	2,012,630.88	16,091,673.49
Edgecombe...	1.02	2,384,141.08	348,881.72	2,733,022.80	(10,318.44)	62,333.06	2,785,037.42
Forsyth.....	0.96	16,453,771.35	2,408,247.00	18,862,018.35	(71,163.48)	(697,790.38)	18,093,064.49
Franklin.....	0.97	2,741,929.35	401,297.72	3,143,227.07	(11,861.21)	(84,953.77)	3,046,412.09
Gaston.....	1.03	9,608,783.55	1,406,231.42	11,015,014.97	(41,573.20)	361,014.53	11,334,456.30
Gates.....	0.95	548,391.28	80,251.28	628,642.56	(2,373.14)	(29,522.36)	596,747.06
Graham.....	0.98	385,480.03	56,419.34	441,899.37	(1,667.35)	(7,539.01)	432,693.01
Granville.....	1.03	2,660,716.70	389,410.26	3,050,126.96	(11,510.05)	99,967.61	3,138,584.52
Greene.....	0.95	991,730.10	145,136.50	1,136,866.60	(4,290.96)	(53,389.46)	1,079,186.18
Guilford.....	0.94	22,058,485.66	3,228,306.12	25,286,791.78	(95,430.27)	(1,439,548.16)	23,751,813.35
Halifax.....	1.01	2,560,863.53	374,757.43	2,935,620.96	(11,081.83)	37,694.61	2,962,233.74
Harnett.....	0.99	5,224,026.99	764,593.35	5,988,620.34	(22,595.99)	(42,479.07)	5,923,545.28
Haywood.....	1.02	2,689,377.16	393,595.78	3,082,972.94	(11,634.92)	70,315.68	3,141,653.70
Henderson....	1.04	4,877,805.24	713,867.38	5,591,672.62	(21,103.49)	238,998.55	5,809,567.68

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection	Per capita adjustment [§ 105-486(b)]	Distributable proceeds
		[Excludes food] [\$]	[Food] [\$]	Total tax allocation [\$]			
Hertford.....	1.01	1,113,341.16	162,935.30	1,276,276.46	(4,816.98)	16,388.11	1,287,847.59
Hoke.....	0.97	2,134,133.70	312,366.59	2,446,500.29	(9,229.72)	(66,122.42)	2,371,148.15
Hyde.....	0.98	250,736.38	36,688.90	287,425.28	(1,085.42)	(4,903.81)	281,436.05
Iredell.....	0.99	7,275,395.37	1,064,781.57	8,340,176.94	(31,473.94)	(59,160.55)	8,249,542.45
Jackson.....	1.05	1,759,060.85	257,455.16	2,016,516.01	(7,608.88)	106,288.86	2,115,195.99
Johnston.....	1.00	7,784,635.27	1,139,389.03	8,924,024.30	(33,669.44)	25,646.37	8,916,001.23
Jones.....	0.90	471,676.05	69,020.82	540,696.87	(2,041.51)	(52,338.20)	486,317.16
Lee.....	0.96	2,713,646.97	397,152.16	3,110,799.13	(11,739.49)	(115,083.03)	2,983,976.61
Lenoir.....	0.88	2,656,986.47	388,815.78	3,045,802.25	(11,498.56)	(355,541.27)	2,678,762.42
Lincoln.....	0.97	3,508,654.45	513,497.50	4,022,151.95	(15,179.42)	(108,709.29)	3,898,263.24
Macon.....	0.98	1,599,842.70	234,131.08	1,833,973.78	(6,922.18)	(31,288.85)	1,795,762.75
Madison.....	0.96	967,369.49	141,566.84	1,108,936.33	(4,186.00)	(41,025.05)	1,063,725.28
Martin.....	1.03	1,107,237.80	162,033.60	1,269,271.40	(4,791.44)	41,599.78	1,306,079.74
McDowell.....	1.09	2,075,822.86	303,783.57	2,379,606.43	(8,982.19)	220,297.01	2,590,921.25
Mecklenburg..	0.89	41,434,348.97	6,064,102.56	47,498,451.53	(179,245.51)	(5,071,134.57)	42,248,071.45
Mitchell.....	0.95	741,710.70	108,540.66	850,251.36	(3,209.82)	(39,929.57)	807,111.97
Montgomery..	0.97	1,297,360.73	189,867.71	1,487,228.44	(5,613.06)	(40,196.35)	1,441,419.03
Moore.....	1.11	4,028,397.29	589,573.49	4,617,970.78	(17,426.94)	519,574.92	5,120,118.76
Nash.....	0.93	4,438,910.48	649,653.52	5,088,564.00	(19,202.85)	(340,404.14)	4,728,957.01
New Hanover..	1.07	8,998,922.31	1,316,969.30	10,315,891.61	(38,935.53)	749,377.75	11,026,333.83
Northampton.	1.00	976,111.01	142,840.00	1,118,951.01	(4,224.42)	3,215.06	1,117,941.65
Onslow.....	1.04	8,314,572.84	1,216,874.39	9,531,447.23	(35,969.01)	407,392.87	9,902,871.09
Orange.....	1.15	6,126,704.82	896,684.47	7,023,389.29	(26,502.89)	1,070,223.40	8,067,109.80
Pamlico.....	0.99	596,072.80	87,228.03	683,300.83	(2,579.55)	(4,847.22)	675,874.06
Pasquotank....	1.00	1,939,962.10	283,912.51	2,223,874.61	(8,393.23)	6,390.45	2,221,871.83
Pender.....	0.99	2,459,115.52	359,909.67	2,819,025.19	(10,637.50)	(19,996.37)	2,788,391.32
Perquimans....	1.06	602,351.69	88,149.23	690,500.92	(2,606.50)	43,277.66	731,172.08
Person.....	1.00	1,773,111.70	259,503.58	2,032,615.28	(7,670.44)	5,841.09	2,030,785.93
Pitt.....	1.07	7,345,905.15	1,075,103.06	8,421,008.21	(31,778.76)	611,728.99	9,000,958.44
Polk.....	1.00	896,818.66	131,253.09	1,028,071.75	(3,879.68)	2,954.34	1,027,146.41
Randolph.....	0.99	6,606,053.53	966,784.05	7,572,837.58	(28,581.87)	(53,718.27)	7,490,537.44
Richmond.....	1.09	2,174,265.36	318,183.99	2,492,449.35	(9,408.74)	230,743.51	2,713,784.12
Robeson.....	1.04	6,080,528.78	889,854.64	6,970,383.42	(26,310.00)	297,926.44	7,241,999.86
Rockingham..	1.01	4,263,492.21	623,929.12	4,887,421.33	(18,448.91)	62,756.80	4,931,729.22
Rowan.....	0.92	6,512,465.62	953,104.51	7,465,570.13	(28,175.28)	(573,826.39)	6,863,568.46
Rutherford.....	0.98	2,960,986.31	433,321.91	3,394,308.22	(12,812.30)	(57,909.37)	3,323,586.55
Sampson.....	0.96	3,035,598.47	444,232.33	3,479,830.80	(13,135.99)	(128,736.06)	3,337,958.75
Scotland.....	0.98	1,714,396.42	250,881.68	1,965,278.10	(7,419.19)	(33,529.29)	1,924,329.62
Stanly.....	0.99	2,786,870.11	407,844.82	3,194,714.93	(12,058.55)	(22,662.06)	3,159,994.32
Stokes.....	1.01	2,171,080.17	317,722.72	2,488,802.89	(9,394.47)	31,957.44	2,511,365.86
Surry.....	1.05	3,426,914.33	501,513.62	3,928,427.95	(14,827.82)	207,062.88	4,120,663.01
Swain.....	1.02	643,380.33	94,148.53	737,528.86	(2,784.53)	16,821.06	751,565.39
Transylvania..	1.10	1,442,591.79	211,113.36	1,653,705.15	(6,242.23)	169,577.76	1,817,040.68
Tyrrell.....	0.99	197,431.09	28,891.29	226,322.38	(854.44)	(1,605.53)	223,862.41
Union.....	1.01	9,090,100.94	1,330,423.52	10,420,524.46	(39,319.44)	133,808.39	10,515,013.41

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	2,023,760.00	296,162.42	2,319,922.42	(8,757.12)	99,157.41	2,410,322.71
Wake.....	0.96	41,302,674.10	6,045,183.16	47,347,857.26	(178,642.13)	(1,751,610.29)	45,417,604.84
Warren.....	0.97	925,048.42	135,372.82	1,060,421.24	(4,002.94)	(28,660.95)	1,027,757.35
Washington....	1.04	604,052.90	88,391.97	692,444.87	(2,614.47)	29,596.05	719,426.45
Watauga.....	1.06	2,105,811.21	308,168.07	2,413,979.28	(9,112.33)	151,298.05	2,556,165.00
Wayne.....	0.96	5,405,948.38	791,139.07	6,197,087.45	(23,390.62)	(229,260.16)	5,944,436.67
Wilkes.....	1.02	3,132,789.70	458,462.32	3,591,252.02	(13,555.88)	81,907.67	3,659,603.81
Wilson.....	0.98	3,708,676.01	542,766.34	4,251,442.35	(16,045.24)	(72,532.09)	4,162,865.02
Yadkin.....	1.00	1,764,157.42	258,162.83	2,022,320.25	(7,634.63)	5,810.82	2,020,496.44
Yancey	1.01	861,176.50	126,023.94	987,200.44	(3,726.75)	12,676.07	996,149.76
Totals.....	-	434,822,169.66	63,637,328.85	498,459,498.51	(1,881,127.10)	-	496,578,371.41

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 adjustment factors are provided for reference.] County allocated amounts are also reduced by administrative costs retained by the State.

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 adjustment factors are provided for reference.]

These amounts do not agree with the actual receipts of the local governments in fiscal year 2010-11 due to the lag in the collection/distribution cycle.

**TABLE 58B. ARTICLE 42 SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY
FOR FISCAL YEAR 2010-2011**

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [\$ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)] [\$]	Distributable proceeds [\$]
		Point-of-sale Non-food [\$]	[Per capita] Food [\$]	Total tax allocation [\$]				
Alamance.....	1.02	7,806,554.99	1,006,167.03	8,812,722.02	(135,442.62)	(32,781.20)	23,024.45	8,667,522.65
Alexander.....	1.00	689,317.32	253,239.23	942,556.55	(11,927.04)	(3,499.49)	730.07	927,860.09
Alleghany.....	1.04	321,251.78	76,389.11	397,640.89	(5,532.46)	(1,487.46)	3,275.74	393,896.71
Anson.....	1.00	550,335.90	171,212.62	721,548.52	(9,536.31)	(2,674.06)	493.40	709,831.55
Ashe.....	0.97	955,970.78	179,827.22	1,135,798.00	(16,558.74)	(4,249.73)	(4,876.49)	1,110,113.04
Avery.....	1.12	928,972.02	124,383.64	1,053,355.66	(16,083.65)	(3,976.33)	15,284.40	1,048,580.08
Beaufort.....	1.06	1,863,587.38	321,434.82	2,185,022.20	(32,212.05)	(8,091.49)	20,212.90	2,164,931.56
Bertie.....	0.97	323,274.48	136,594.14	459,868.62	(5,607.52)	(1,712.83)	(3,704.16)	448,844.11
Bladen.....	1.04	812,200.67	217,696.49	1,029,897.16	(14,111.02)	(3,829.58)	9,335.20	1,021,291.76
Brunswick....	1.17	5,147,783.84	725,154.41	5,872,938.25	(89,314.55)	(22,100.46)	125,368.44	5,886,891.68
Buncombe....	1.06	15,355,068.65	1,563,556.61	16,918,625.26	(264,790.79)	(63,012.18)	98,321.16	16,689,143.45
Burke.....	1.02	2,541,971.09	608,695.05	3,150,666.14	(44,112.71)	(11,734.41)	13,928.43	3,108,747.45
Cabarrus.....	1.05	9,869,514.38	1,181,328.51	11,050,842.89	(170,128.83)	(40,859.99)	62,473.19	10,902,327.26
Caldwell.....	1.02	2,490,120.01	544,181.56	3,034,301.57	(43,219.73)	(11,320.90)	12,452.10	2,992,213.04
Camden.....	0.92	272,011.49	66,096.26	338,107.75	(4,698.69)	(1,249.44)	(5,097.27)	327,062.35
Carteret.....	1.14	4,068,954.39	438,838.33	4,507,792.72	(70,618.77)	(16,939.09)	62,702.73	4,482,937.59
Caswell.....	0.95	269,159.07	160,008.47	429,167.54	(4,694.96)	(1,589.98)	(7,539.24)	415,343.36
Catawba.....	0.99	8,207,137.80	1,065,173.93	9,272,311.73	(141,853.22)	(34,398.34)	(7,580.67)	9,088,479.50
Chatham.....	1.02	1,938,527.03	423,455.91	2,361,982.94	(33,479.53)	(8,798.42)	9,690.36	2,329,395.35
Cherokee.....	0.98	1,124,570.25	184,019.72	1,308,589.97	(19,419.75)	(4,873.49)	(3,150.08)	1,281,146.65
Chowan.....	1.09	473,797.82	100,568.12	574,365.94	(8,192.00)	(2,150.85)	9,340.99	573,364.08
Clay.....	0.96	298,039.57	71,525.65	369,565.22	(5,199.90)	(1,376.66)	(2,654.90)	360,333.76
Cleveland....	1.01	3,182,078.87	669,484.19	3,851,563.06	(54,993.60)	(14,258.25)	8,624.74	3,790,935.95
Columbus....	0.81	1,631,465.82	381,558.71	2,013,024.53	(28,496.20)	(7,491.51)	(71,395.71)	1,905,641.11
Craven.....	1.04	4,220,565.76	679,532.71	4,900,098.47	(73,232.10)	(18,138.30)	29,141.06	4,837,869.13
Cumberland..	0.98	16,275,535.22	2,178,326.71	18,453,861.93	(283,878.05)	(68,596.06)	(37,286.08)	18,064,101.74
Currituck....	0.94	1,778,250.47	161,727.11	1,939,977.58	(30,543.16)	(7,559.70)	(9,237.51)	1,892,637.21
Dare.....	1.49	5,763,452.42	233,111.89	5,996,564.31	(99,136.59)	(23,244.55)	114,896.87	5,989,080.04
Davidson.....	0.98	4,425,604.74	1,085,740.30	5,511,345.04	(76,601.54)	(20,464.87)	(18,584.98)	5,395,693.65
Davie.....	0.93	1,124,039.88	283,128.37	1,407,168.25	(19,432.96)	(5,229.77)	(19,002.60)	1,363,502.92
Duplin.....	1.02	1,469,082.57	364,321.65	1,833,404.22	(25,337.56)	(6,827.29)	8,336.55	1,809,575.92
Durham.....	1.14	18,509,812.07	1,804,288.88	20,314,100.95	(319,449.37)	(74,899.38)	257,803.70	20,177,555.90
Edgecombe... Forsyth.....	1.02	1,503,417.87	348,881.72	1,852,299.59	(26,147.25)	(6,909.04)	7,982.88	1,827,226.18
Franklin.....	0.96	18,272,450.41	2,408,247.00	20,680,697.41	(315,820.02)	(76,515.93)	(89,382.79)	20,198,978.67
Gaston.....	0.97	1,165,446.47	401,297.72	1,566,744.19	(20,344.16)	(5,765.79)	(10,881.71)	1,529,752.53
Gates.....	1.03	7,624,127.20	1,406,231.42	9,030,358.62	(131,669.48)	(33,459.63)	46,241.12	8,911,470.63
Graham.....	0.95	111,260.29	80,251.28	191,511.57	(1,927.21)	(713.57)	(3,781.32)	185,089.47
Granville....	0.98	221,511.43	56,419.34	277,930.77	(3,847.78)	(1,042.71)	(965.71)	272,074.57
Greene.....	1.03	1,101,963.81	389,410.26	1,491,374.07	(19,103.98)	(5,512.35)	12,805.22	1,479,562.96
Guilford.....	0.95	248,045.88	145,136.50	393,182.38	(4,372.37)	(1,466.35)	(6,838.50)	380,505.16
Halifax.....	0.94	26,348,654.30	3,228,306.12	29,576,960.42	(454,498.54)	(109,476.97)	(184,389.87)	28,828,595.04
Harnett.....	1.01	1,953,925.59	374,757.43	2,328,683.02	(33,855.31)	(8,667.16)	4,827.63	2,290,988.18
Haywood.....	0.99	2,670,725.35	764,593.35	3,435,318.70	(46,202.74)	(12,732.86)	(5,440.63)	3,370,942.47
Henderson....	1.02	2,524,812.72	393,595.78	2,918,408.50	(43,631.94)	(10,895.52)	9,006.75	2,872,887.79
	1.04	4,086,896.85	713,867.38	4,800,764.23	(71,126.22)	(17,884.18)	30,612.87	4,742,366.70

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [§ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [§ 105-486(b)] [\$]	Distributable proceeds [\$]
		Point-of-sale Non-food [\$]	[Per capita] Food [\$]	Total tax allocation [\$]				
Hertford.....	1.01	814,606.48	162,935.30	977,541.78	(14,173.53)	(3,655.83)	2,099.04	961,811.46
Hoke.....	0.97	762,203.41	312,366.59	1,074,570.00	(13,118.40)	(3,998.31)	(8,469.85)	1,048,983.44
Hyde.....	0.98	264,193.24	36,688.90	300,882.14	(4,567.53)	(1,163.42)	(628.12)	294,523.07
Iredell.....	0.99	8,217,638.82	1,064,781.57	9,282,420.39	(142,002.37)	(34,475.87)	(7,577.49)	9,098,364.66
Jackson.....	1.05	1,648,919.95	257,455.16	1,906,375.11	(28,785.02)	(7,191.26)	13,615.28	1,884,014.11
Johnston.....	1.00	5,855,058.29	1,139,389.03	6,994,447.32	(100,676.09)	(26,024.66)	3,286.76	6,871,033.33
Jones.....	0.90	147,232.33	69,020.82	216,253.15	(2,529.89)	(803.23)	(6,703.31)	206,216.72
Lee.....	0.96	2,741,469.70	397,152.16	3,138,621.86	(47,537.66)	(11,658.57)	(14,740.90)	3,064,684.73
Lenoir.....	0.88	2,302,280.02	388,815.78	2,691,095.80	(39,988.15)	(10,008.12)	(45,537.48)	2,595,562.05
Lincoln.....	0.97	2,415,439.71	513,497.50	2,928,937.21	(42,022.28)	(10,915.36)	(13,924.37)	2,862,075.20
Macon.....	0.98	1,803,832.08	234,131.08	2,037,963.16	(31,233.07)	(7,664.26)	(4,007.73)	1,995,058.10
Madison.....	0.96	327,297.79	141,566.84	468,864.63	(5,649.97)	(1,738.39)	(5,254.71)	456,221.56
Martin.....	1.03	901,755.54	162,033.60	1,063,789.14	(15,649.22)	(3,961.57)	5,327.95	1,049,506.30
McDowell.....	1.09	1,307,926.32	303,783.57	1,611,709.89	(22,745.91)	(6,006.73)	28,216.13	1,611,173.38
Mecklenburg	0.89	56,421,376.04	6,064,102.56	62,485,478.60	(973,005.01)	(232,073.92)	(649,564.43)	60,630,835.24
Mitchell.....	0.95	641,747.15	108,540.66	750,287.81	(11,124.59)	(2,801.56)	(5,114.27)	731,247.39
Montgomery.	0.97	597,594.65	189,867.71	787,462.36	(10,465.38)	(2,934.05)	(5,148.65)	768,914.28
Moore.....	1.11	4,431,081.94	589,573.49	5,020,655.43	(77,524.81)	(18,771.81)	66,553.18	4,990,911.99
Nash.....	0.93	4,330,655.20	649,653.52	4,980,308.72	(74,519.53)	(18,488.67)	(43,602.47)	4,843,698.05
New Hanover	1.07	14,092,222.60	1,316,969.30	15,409,191.90	(243,769.57)	(57,292.51)	95,984.51	15,204,114.33
Northampton	1.00	309,883.79	142,840.00	452,723.79	(5,356.13)	(1,679.36)	411.61	446,099.91
Onslow.....	1.04	8,243,143.98	1,216,874.39	9,460,018.37	(143,036.72)	(35,111.78)	52,183.98	9,334,053.85
Orange.....	1.15	4,739,971.87	896,684.47	5,636,656.34	(82,177.01)	(20,773.52)	137,088.58	5,670,794.39
Pamlico.....	0.99	324,324.72	87,228.03	411,552.75	(5,526.23)	(1,521.98)	(620.97)	403,883.57
Pasquotank...	1.00	1,840,911.82	283,912.51	2,124,824.33	(31,779.40)	(7,894.66)	818.57	2,085,968.84
Pender.....	0.99	1,386,955.56	359,909.67	1,746,865.23	(24,084.46)	(6,565.27)	(2,561.16)	1,713,654.34
Perquimans...	1.06	208,547.31	88,149.23	296,696.54	(3,610.42)	(1,099.03)	5,542.96	297,530.05
Person.....	1.00	1,279,880.22	259,503.58	1,539,383.80	(22,175.68)	(5,714.20)	748.35	1,512,242.27
Pitt.....	1.07	7,499,227.37	1,075,103.06	8,574,330.43	(128,942.31)	(32,066.25)	78,357.38	8,491,679.25
Polk.....	1.00	396,990.51	131,253.09	528,243.60	(6,878.82)	(1,987.60)	378.49	519,755.67
Randolph.....	0.99	4,077,630.11	966,784.05	5,044,414.16	(70,794.70)	(18,791.03)	(6,880.65)	4,947,947.78
Richmond.....	1.09	1,531,285.06	318,183.99	1,849,469.05	(26,732.36)	(6,896.94)	29,553.58	1,845,393.33
Robeson.....	1.04	4,009,272.71	889,854.64	4,899,127.35	(69,306.32)	(18,168.97)	38,159.28	4,849,811.34
Rockingham.	1.01	2,890,436.06	623,929.12	3,514,365.18	(50,322.06)	(13,084.76)	8,037.62	3,458,995.98
Rowan.....	0.92	4,436,598.35	953,104.51	5,389,702.86	(76,756.72)	(20,041.35)	(73,500.36)	5,219,404.43
Rutherford...	0.98	2,365,153.56	433,321.91	2,798,475.47	(40,795.29)	(10,399.24)	(7,417.45)	2,739,863.49
Sampson.....	0.96	1,720,605.98	444,232.33	2,164,838.31	(29,744.00)	(8,053.99)	(16,488.96)	2,110,551.36
Scotland.....	0.98	1,207,358.22	250,881.68	1,458,239.90	(20,802.56)	(5,417.21)	(4,294.66)	1,427,725.47
Stanly.....	0.99	2,183,943.94	407,844.82	2,591,788.76	(37,740.87)	(9,632.30)	(2,902.79)	2,541,512.80
Stokes.....	1.01	769,812.66	317,722.72	1,087,535.38	(13,333.57)	(4,017.61)	4,093.00	1,074,277.20
Surry.....	1.05	3,385,226.04	501,513.62	3,886,739.66	(58,565.75)	(14,500.28)	26,521.35	3,840,194.98
Swain.....	1.02	435,889.01	94,148.53	530,037.54	(7,614.93)	(1,992.58)	2,154.18	522,584.21
Transylvania.	1.10	1,234,198.15	211,113.36	1,445,311.51	(21,377.86)	(5,441.47)	21,719.81	1,440,211.99
Tyrrell.....	0.99	74,883.08	28,891.29	103,774.37	(1,319.74)	(390.28)	(205.71)	101,858.64
Union.....	1.01	5,858,610.73	1,330,423.52	7,189,034.25	(102,091.06)	(26,741.27)	17,141.47	7,077,343.39

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [§ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [§ 105-486(b)] [\$]	Distributable proceeds [\$]
		Point-of-sale	[Per capita]	Total tax allocation				
		Non-food [\$]	Food [\$]	[\$]				
Vance.....	1.04	1,715,885.14	296,162.42	2,012,047.56	(29,692.79)	(7,505.28)	12,700.09	1,987,549.58
Wake.....	0.96	52,084,749.82	6,045,183.16	58,129,932.98	(899,546.50)	(215,192.70)	(224,369.54)	56,790,824.24
Warren.....	0.97	324,687.39	135,372.82	460,060.21	(5,645.39)	(1,725.61)	(3,671.08)	449,018.13
Washington...	1.04	361,686.81	88,391.97	450,078.78	(6,247.07)	(1,670.35)	3,790.30	445,951.66
Watauga.....	1.06	3,076,539.00	308,168.07	3,384,707.07	(53,313.59)	(12,717.22)	19,378.22	3,338,054.48
Wayne.....	0.96	4,764,503.04	791,139.07	5,555,642.11	(82,369.77)	(20,570.91)	(29,364.96)	5,423,336.47
Wilkes.....	1.02	2,190,754.34	458,462.32	2,649,216.66	(38,118.09)	(9,855.66)	10,490.67	2,611,733.58
Wilson.....	0.98	3,586,661.05	542,766.34	4,129,427.39	(61,816.15)	(15,440.42)	(9,290.45)	4,042,880.37
Yadkin.....	1.00	812,939.39	258,162.83	1,071,102.22	(14,151.36)	(3,987.85)	744.04	1,053,707.05
Yancey	1.01	513,266.37	126,023.94	639,290.31	(8,860.80)	(2,385.96)	1,623.41	629,666.96
Totals.....	-	434,388,191.12	63,637,328.85	498,025,519.97	(7,512,097.43)	(1,851,121.11)	-	488,662,301.43

Distributable proceeds of Article 42 taxes 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 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 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 2010-11 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 PROCEEDS BY COUNTY
FOR FISCAL YEAR 2010-2011**

County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alamance.....	169,055.38	(677.50)	168,377.88	Hertford.....	(10,010.84)	41.93	(9,968.91)	Vance.....	(5,307.58)	24.88	(5,282.70)
Alexander.....	(24,534.92)	103.26	(24,431.66)	Hoke.....	28,728.08	(101.08)	28,627.00	Wake.....	(844,281.75)	3,444.33	(840,837.42)
Alleghany.....	(17,194.28)	70.53	(17,123.75)	Hyde.....	8,494.97	(32.95)	8,462.02	Warren.....	705.51	(7.11)	698.40
Anson.....	(14,875.42)	61.25	(14,814.17)	Iredell.....	16,411.62	(34.85)	16,376.77	Washington....	(136.64)	0.01	(136.63)
Ashe.....	(1,091.66)	9.53	(1,082.13)	Jackson.....	(7,889.00)	28.56	(7,860.44)	Watauga.....	(21,536.94)	97.25	(21,439.69)
Avery.....	10,250.97	(37.60)	10,213.37	Johnston.....	(129,843.71)	449.47	(129,394.24)	Wayne.....	(35,625.44)	127.42	(35,498.02)
Beaufort.....	(64,448.64)	285.28	(64,163.36)	Jones.....	(4,640.24)	18.87	(4,621.37)	Wilkes.....	16.10	3.16	19.26
Bertie.....	4,694.03	(19.11)	4,674.92	Lee.....	13,367.15	(58.89)	13,308.26	Wilson.....	(34,964.28)	141.01	(34,823.27)
Bladen.....	(30,235.90)	121.53	(30,114.37)	Lenoir.....	24,494.74	(101.30)	24,393.44	Yadkin.....	(17,789.15)	72.55	(17,716.60)
Brunswick.....	(94,662.69)	355.98	(94,306.71)	Lincoln.....	(26,722.69)	95.13	(26,627.56)	Yancey.....	1,839.86	(3.08)	1,836.78
Buncombe.....	389,387.09	(1,609.24)	387,777.85	Macon.....	(22,815.01)	94.12	(22,720.89)	Totals.....	(4,897,384.58)	19,376.78	(4,878,007.80)
Burke.....	(42,495.09)	171.40	(42,323.69)	Madison.....	(96,642.78)	400.69	(96,242.09)	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.			
Cabarrus.....	(432,960.75)	1,727.22	(431,233.53)	Martin.....	3,155.05	(13.66)	3,141.39				
Caldwell.....	30,413.12	(126.22)	30,286.90	McDowell.....	(4,180.15)	15.39	(4,164.76)	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 accomplished with a 2-phase incremental repeal 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/after October 1, 2008; the second phase of the rate exchange was effective for transactions on/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.			
Camden.....	(1,820.39)	6.05	(1,814.34)	Mecklenburg....	(2,509,931.13)	9,822.79	(2,500,108.34)				
Carteret.....	15,300.29	(66.87)	15,233.42	Mitchell.....	(1,541.05)	6.06	(1,534.99)	Tax allocation and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009. Negative values indicate an excess of refunds relative to collections.			
Caswell.....	2,268.92	(8.86)	2,260.06	Montgomery.....	(28,523.98)	101.28	(28,422.70)				
Catawba.....	(75,906.88)	270.42	(75,636.46)	Moore.....	(14,798.24)	49.10	(14,749.14)	These amounts do not agree with the actual receipts of the local governments in fiscal year 2010-11 due to the lag in the collection/distribution cycle.			
Chatham.....	35,253.92	(128.86)	35,125.06	Nash.....	(214,818.86)	890.06	(213,928.80)				
Cherokee.....	(25,404.52)	103.52	(25,301.00)	New Hanover...	(94,707.74)	393.23	(94,314.51)				
Chowan.....	24,083.45	(101.52)	23,981.93	Northampton....	(3,413.00)	14.56	(3,398.44)				
Clay.....	(1,184.89)	4.47	(1,180.42)	Orange.....	(48,993.19)	221.15	(48,772.04)				
Cleveland.....	(109,603.63)	451.29	(109,152.34)	Onslow.....	(16,096.00)	90.50	(16,005.50)				
Columbus.....	11,600.05	(46.16)	11,553.89	Pamlico.....	(12,824.95)	53.69	(12,771.26)				
Craven.....	(30,849.28)	125.71	(30,723.57)	Pasquotank.....	(5,651.41)	23.51	(5,627.90)				
Cumberland....	193,166.06	(834.81)	192,331.25	Pender.....	2,233.55	(3.41)	2,230.14				
Currituck.....	(7,378.53)	33.64	(7,344.89)	Perquimans.....	975.98	(2.32)	973.66				
Dare.....	6,376.29	(20.71)	6,355.58	Person.....	834.39	0.33	834.72				
Davidson.....	(7,879.36)	41.18	(7,838.18)	Pitt.....	548,028.68	(2,305.88)	545,722.80				
Davie.....	(7,249.03)	26.66	(7,222.37)	Polk.....	58,838.06	(253.96)	58,584.10				
Duplin.....	(2,217.94)	6.26	(2,211.68)	Randolph.....	27,562.16	(108.63)	27,453.53				
Durham.....	(219,366.33)	911.10	(218,455.23)	Richmond.....	(5,948.20)	18.99	(5,929.21)				
Edgecombe.....	(12,012.11)	51.07	(11,961.04)	Robeson.....	2,617.04	4.62	2,621.66				
Forsyth.....	(95,011.85)	242.15	(94,769.70)	Rockingham....	(29,193.65)	100.68	(29,092.97)				
Franklin.....	(42,655.94)	180.76	(42,475.18)	Rowan.....	(94,338.37)	369.36	(93,969.01)				
Gaston.....	(66,212.97)	254.03	(65,958.94)	Rutherford.....	(14,729.65)	65.07	(14,664.58)				
Gates.....	(8,290.83)	35.20	(8,255.63)	Sampson.....	(1,456.20)	1.44	(1,454.76)				
Graham.....	3,214.57	(13.23)	3,201.34	Scotland.....	(30,404.06)	111.49	(30,292.57)				
Granville.....	(63,738.76)	259.66	(63,479.10)	Stanly.....	4,467.15	(24.86)	4,442.29				
Greene.....	(3,325.68)	14.23	(3,311.45)	Stokes.....	(53,449.93)	224.89	(53,225.04)				
Guilford.....	(355,070.09)	1,620.51	(353,449.58)	Surry.....	(1,479.07)	5.63	(1,473.44)				
Halifax.....	(6,554.94)	28.11	(6,526.83)	Swain.....	(25,314.96)	107.63	(25,207.33)				
Harnett.....	(31,563.93)	128.33	(31,435.60)	Transylvania....	23,780.30	(96.87)	23,683.43				
Haywood.....	(64,776.54)	270.64	(64,505.90)	Tyrrell.....	(3,937.43)	12.99	(3,924.44)				
Henderson.....	(21,727.64)	89.17	(21,638.47)	Union.....	(102,760.43)	412.36	(102,348.07)				

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
2010-11.....	56,369,919.85	(405,130.92)	55,964,788.93

Mecklenburg Public Transportation Sales Tax Act:
 Chapter 105, Article 43, Part 2., § 105-507 through § 105-507.4 within the Local Government Public Transportation Sales Tax Act, § 105-506 through § 105-511, authorizes 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
2010-11.....	(32.91)	0.12	(32.79)

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. Amounts received after 2005-06 reflect delinquent returns, audits, and refunds associated with the six-month period the tax was in effect. Negative collection values indicate an excess of refunds relative to collections.

TABLE 60C. ARTICLE 46 ONE-QUARTER CENT (1/4 ¢) COUNTY SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2010-2011

County	Effective date of levy	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	342,039.91	(1,286.12)	340,753.79
Catawba.....	April 1, 2008	4,093,010.17	(15,435.22)	4,077,574.95
Cumberland..	October 1, 2008	8,014,094.15	(30,244.43)	7,983,849.72
Duplin.....	January 1, 2011	316,753.57	(1,099.13)	315,654.44
Haywood.....	October 1, 2008	1,259,777.44	(4,786.82)	1,254,990.62
Hertford.....	July 1, 2010	405,657.92	(1,514.12)	404,143.80
Lee.....	July 1, 2010	1,244,644.35	(4,637.69)	1,240,006.66
Martin.....	April 1, 2008	447,688.60	(1,694.67)	445,993.93
New Hanover.	October 1, 2010	4,647,997.42	(16,529.80)	4,631,467.62
Onslow.....	October 1, 2010	2,747,528.95	(9,760.04)	2,737,768.91
Pitt.....	April 1, 2008	3,601,827.50	(13,652.35)	3,588,175.15
Randolph.....	July 1, 2010	1,900,319.98	(7,086.46)	1,893,233.52
Robeson.....	January 1, 2011	851,641.17	(2,955.20)	848,685.97
Rowan.....	July 1, 2010	2,115,070.87	(7,883.50)	2,107,187.37
Sampson.....	April 1, 2008	871,295.40	(3,291.37)	868,004.03
Surry.....	April 1, 2008	1,689,868.12	(6,413.70)	1,683,454.42
Wilkes.....	October 1, 2010	745,432.94	(2,647.73)	742,785.21
Totals.....		35,294,648.46	(130,918.35)	35,163,730.11

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.

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 [\$]
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
2010-11...	5,958,440,571	186,167,521	32,352,596	1,281,905,041 b	55,938,570 c,d	7,514,804,299	2,322,581,375	124,367,462	717,764,854 b	358,817,033 d	3,523,530,724	333,317,863	11,371,652,886

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; two (2) counties effective October 1, 2008; four (4) counties effective July 1, 2010; three (3) counties effective October 1, 2010; and two (2) counties effective January 1, 2011.

*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]:	§ 105-521 [Transitional hold harmless] -continued:	§ 105-523 [Medicaid hold harmless]:
2003-04 - county, \$20,730,041; municipal, \$18,102,442	2008-09 - county, \$ 4,000,834; municipal, \$ 8,163,255	2007-08 - county, \$17,132,008
2004-05 - county, \$14,855,944; municipal, \$14,157,460	2009-10 - county, \$11,727,268; municipal, \$12,515,129	2008-09 - county, \$ 4,601,001
2005-06 - county, \$ 9,188,605; municipal, \$11,211,914	2010-11 - county, \$13,494,583; municipal, \$13,250,049	2009-10 - county, \$ 6,630,563
2006-07 - county, \$ 4,021,523; municipal, \$10,070,276		2010-11 - county, \$24,552,141
2007-08 - county, \$ 4,406,864; municipal, \$ 8,047,673		

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

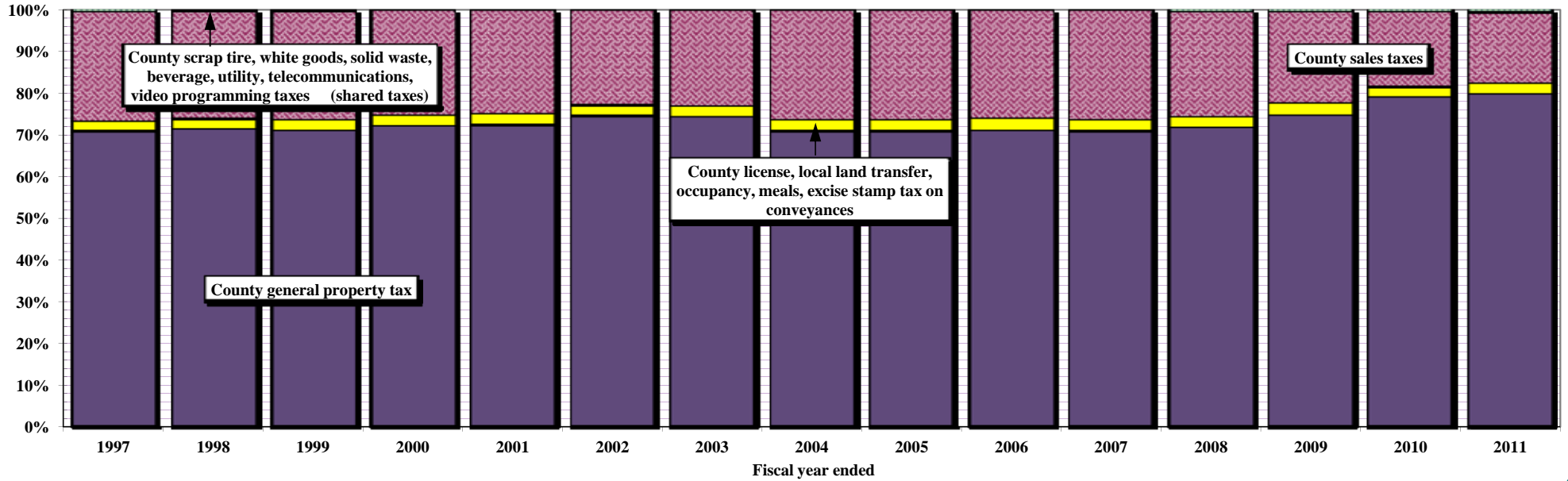


Figure 61.2 Components of Municipal Tax Levies

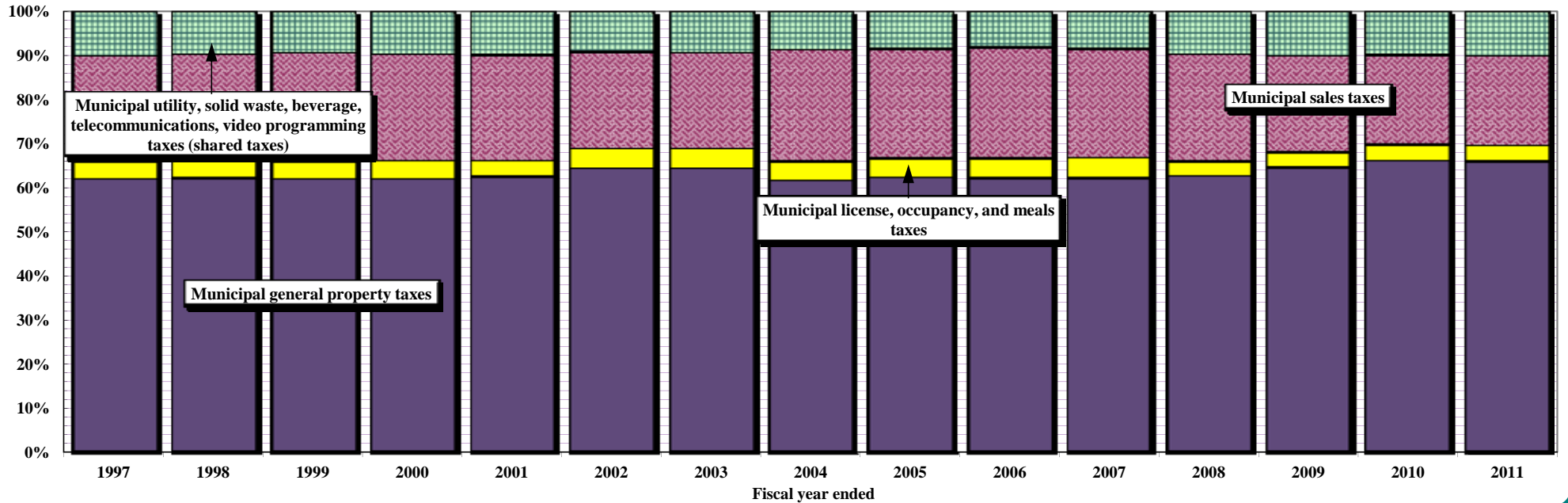


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

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 [\$]		
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
2010-11.....	7,458,865,729	55,938,570	38,046,723	7,552,851,022	3,164,713,691	493,116,745	13,250,049	3,671,080,484	333,317,863	11,557,249,369

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.

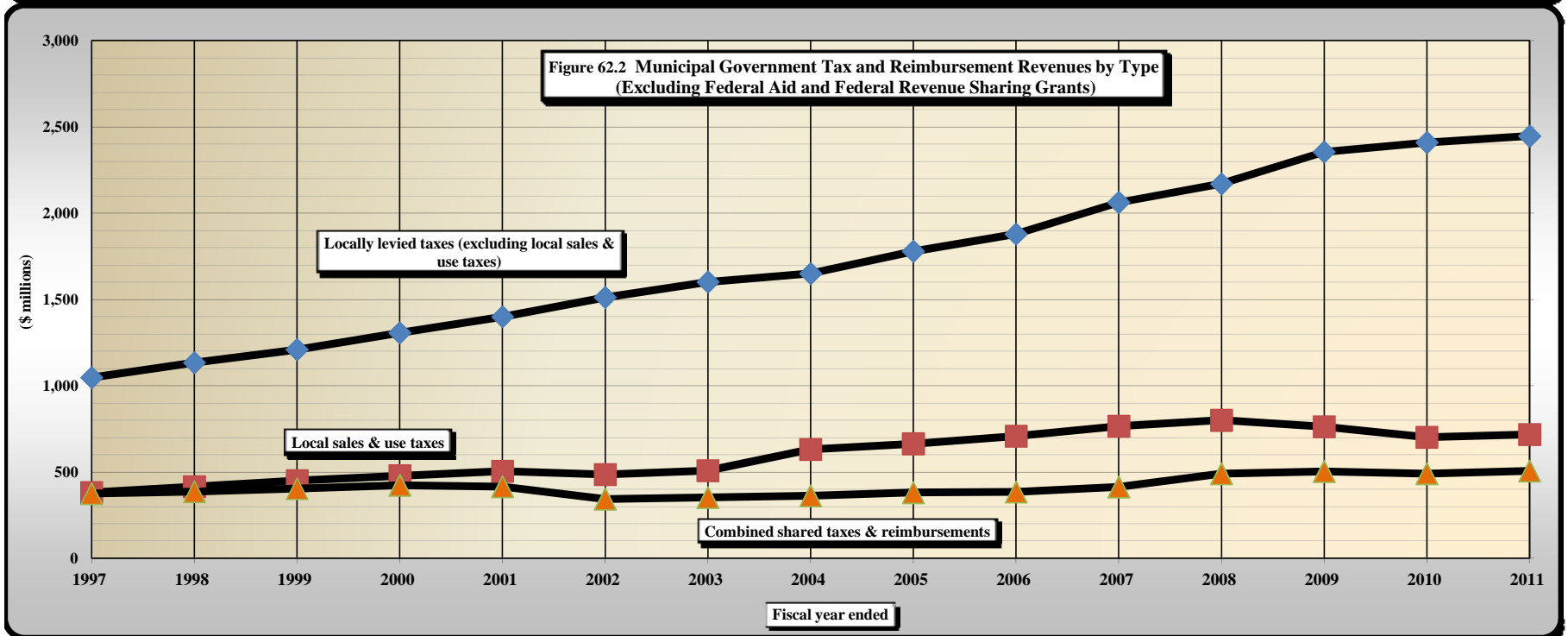
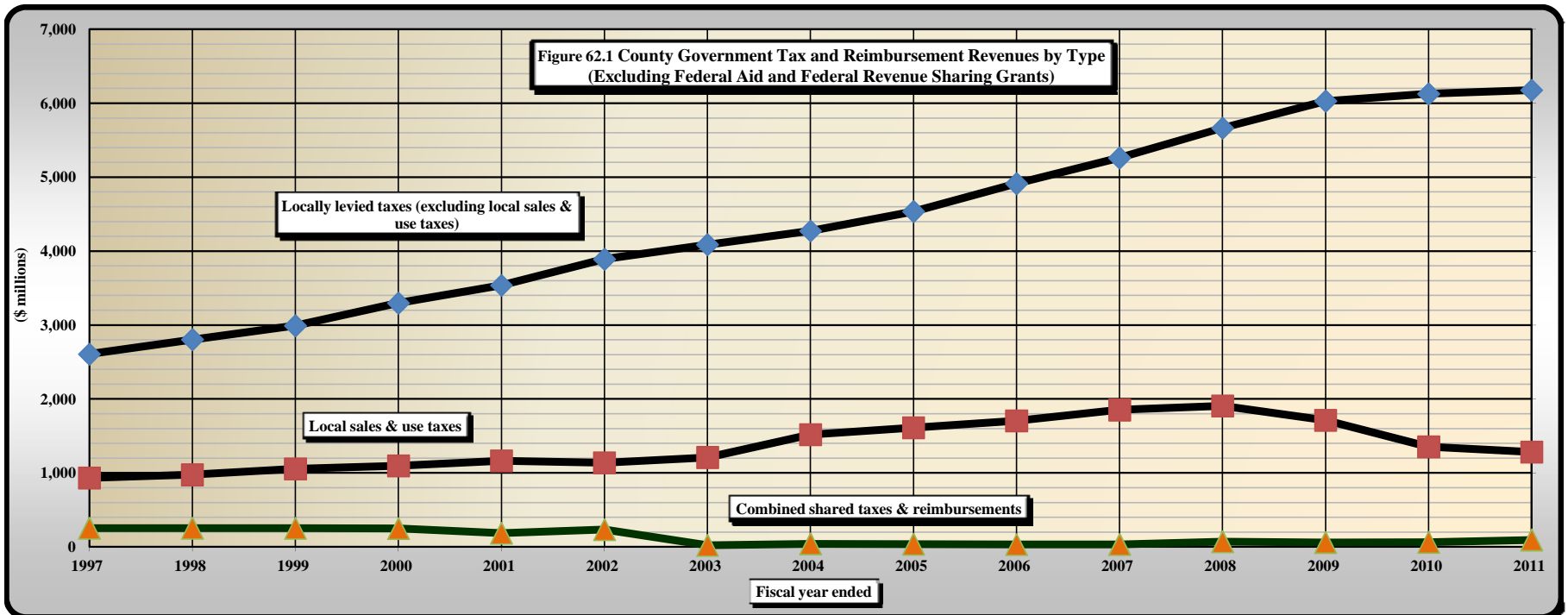


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

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	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2010-11....	2,645,832	10,932,165	3,378,816	14,341,963	312,478	118,621	24,208,695	55,938,570	3,378,816	19,679,325	211,661,419	68,796,925	55,300,547	134,299,711	493,116,745	549,055,315

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 [\$]	
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
2010-11.....	-	-	-	-	38,046,723	38,046,723	-	-	-	-	13,250,049	13,250,049	51,296,772

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.

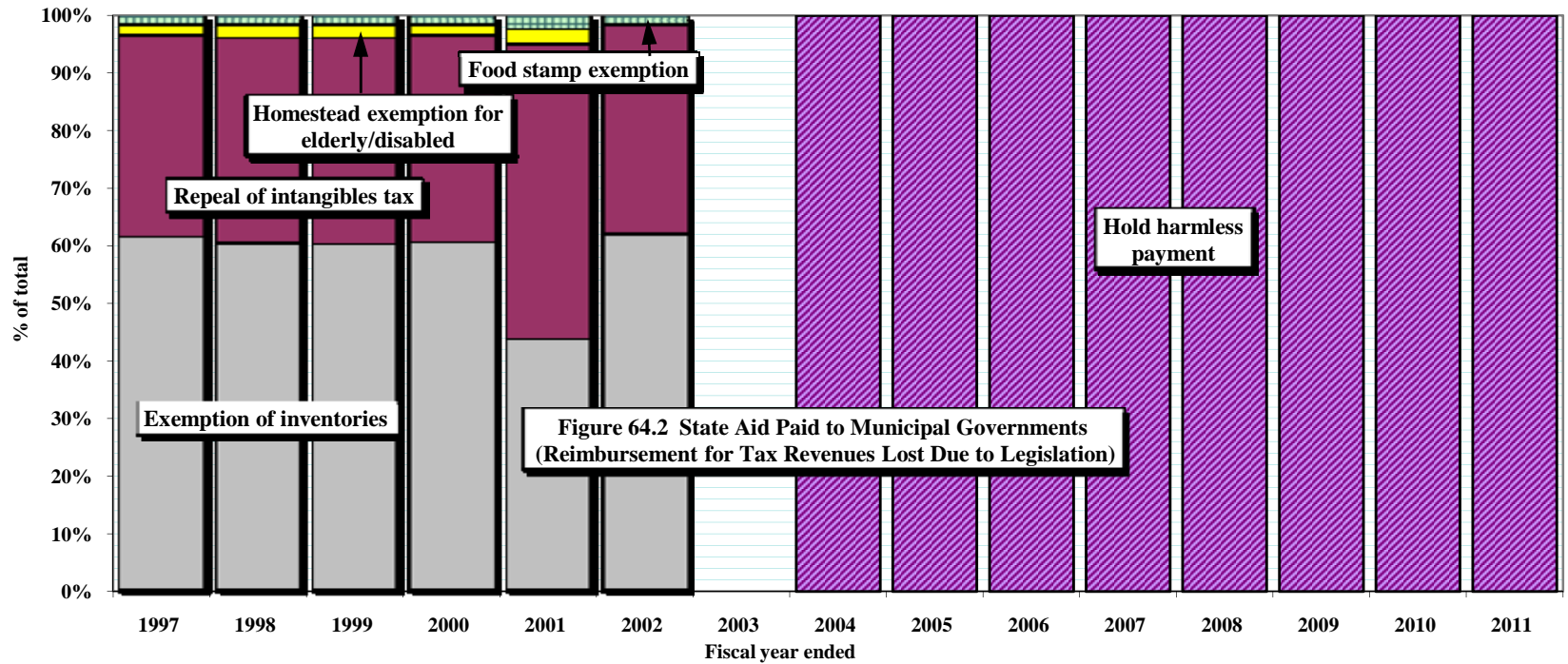
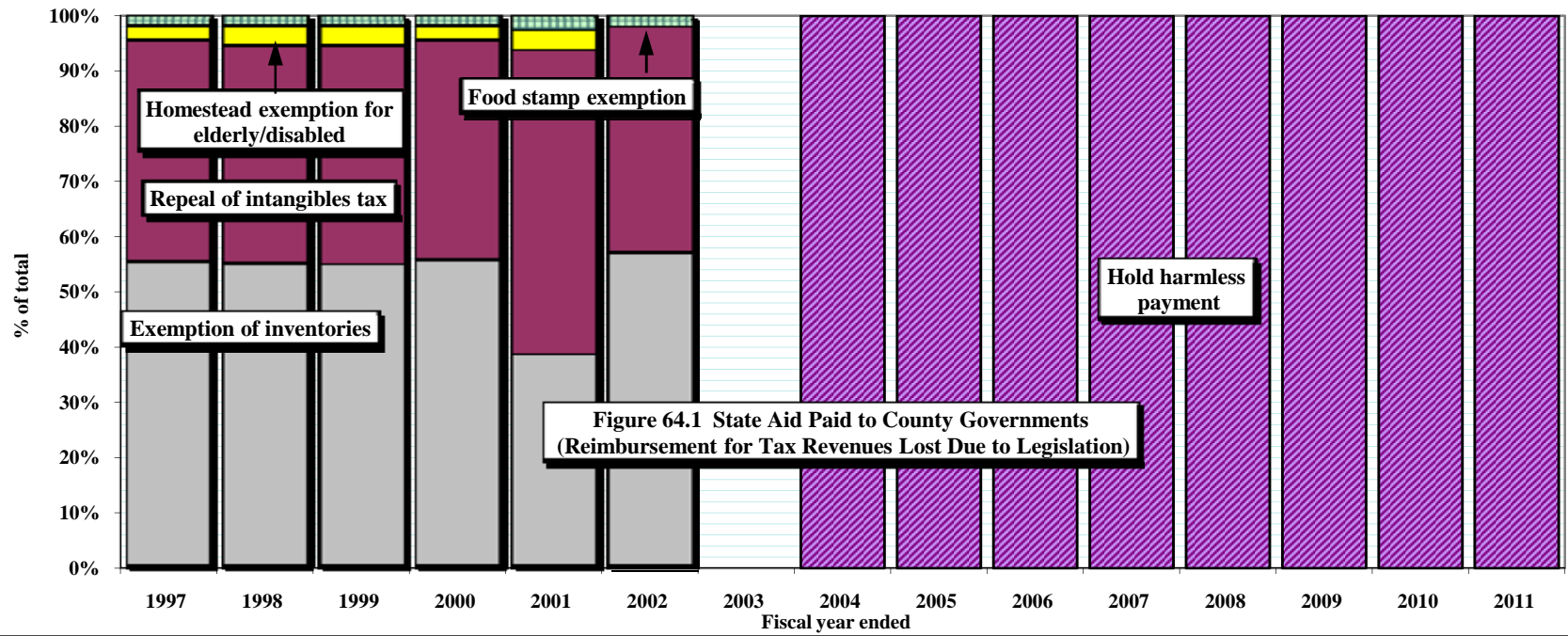


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2010-2011

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 [\$]
Alamance	62,250,269	73,768	481,530	284,677	172,870	47,386	45,170	18,104,963	-	240,992	-	184,346	81,885,971
Alexander	15,475,361	11,580	-	44,628	43,552	-	28,953	4,672,980	514,821	-	-	144,095	20,935,970
Alleghany	7,704,587	3,725	37,509	36,494	13,133	3,601	7,735	1,458,810	182,572	41,491	-	38,024	9,527,680
Anson	13,208,788	4,730	18,688	27,776	29,524	-	11,916	1,898,950	249,918	-	-	26,145	15,476,436
Ashe	15,988,327	7,666	146,057	112,565	30,943	8,486	19,400	4,162,365	-	-	-	95,877	20,571,686
Avery	16,859,467	7,170	-	122,188	21,449	-	12,728	3,633,756	354,964	-	-	62,925	21,074,648
Beaufort	28,322,827	22,358	-	110,766	55,215	15,134	26,997	6,545,312	-	145,929	-	140,122	35,384,660
Bertie	8,534,571	6,437	-	21,937	23,520	-	11,806	1,478,580	-	63,449	-	4,107	10,144,407
Bladen	19,110,638	2,808	-	54,580	37,519	8,189	20,219	3,857,889	-	-	-	44,217	23,136,059
Brunswick	102,149,943	63,256	992,280	936,673	124,102	33,973	45,889	14,120,376	338,813	248,907	-	436,749	119,490,962
Buncombe	152,641,807	25,275	6,259,792	1,133,122	268,842	73,713	105,964	46,000,232 a	-	567,649	-	1,559,559	208,635,957
Burke	34,789,503	18,169	261,209	119,576	104,774	6,317	47,832	9,296,336	-	-	-	302,933	44,946,648
Cabarrus	133,658,403	593,045	3,204,861	545,793	202,758	55,560	37,539	25,494,995	292,881	-	-	529,273	164,615,108
Caldwell	35,978,739	20,449	71,933	140,707	93,714	25,709	32,966	7,308,147	182,335	-	-	388,045	44,242,745
Camden	7,343,187	288,854	43,986	30,488	11,385	3,124	7,940	1,352,979	609,302	42,668	431,099	47,391	10,212,403
Carteret	44,427,821	32,973	4,175,940	452,380	75,365	20,656	29,762	11,953,585	-	160,685	-	467,853	61,797,019
Caswell	9,675,342	6,080	-	25,043	27,533	7,551	17,384	2,118,543	19,404	93,569	-	16,763	12,007,213
Catawba	79,619,220	47,224	-	371,067	183,087	50,195	68,630	26,419,978	-	370,115	-	691,162	107,820,677
Chatham	53,637,646	18,085	65,331	359,310	72,639	19,901	40,948	7,797,545	1,071,288	221,388	-	178,454	63,482,532
Cherokee	15,778,162	10,510	105,524	94,733	31,704	1,781	19,320	4,623,711	-	-	-	55,154	20,720,600
Chowan	10,029,733	323,708	95,930	30,114	17,298	4,744	7,897	2,157,499	61,986	42,540	-	18,107	12,789,555
Clay	6,846,381	4,570	14,036	51,935	12,306	3,375	8,202	1,515,747	305,298	44,140	-	24,258	8,830,247
Cleveland	47,873,145	19,025	174,322	146,575	115,188	31,590	46,499	12,502,950	-	-	-	326,762	61,236,056
Columbus	27,353,632	23,628	63,349	43,396	65,431	17,924	32,963	5,879,857	325,122	-	-	54,849	33,860,150
Craven	46,074,714	68,553	1,261,519	270,996	116,577	31,940	32,769	12,509,198	-	177,067	-	310,455	60,853,788
Cumberland	154,649,597	5,494,822	4,131,480	862,895	374,432	102,654	64,764	42,591,442	-	350,202	-	527,836	209,150,125
Currituck	26,441,124	2,757,815	8,672,218	266,765	27,850	7,640	19,525	6,850,074	375,103	104,962	-	321,993	45,845,069
Dare	49,139,913	6,325,063	17,187,537	552,932	40,078	10,988	13,664	15,553,334 b	356,693	73,621	-	102,798	89,356,620
Davidson	69,719,868	48,517	-	250,738	186,815	51,234	81,775	15,470,602	-	-	-	936,003	86,745,551
Davie	26,312,047	14,049	40,788	117,771	48,622	13,326	28,233	4,783,574	1,811,738	-	-	117,898	33,288,045
Duplin	25,591,843	25,548	192,323	71,362	62,711	17,201	32,621	6,114,610	-	-	-	23,069	32,131,288
Durham	219,744,425	1,098,711	6,723,033	1,181,311	309,711	84,870	23,714	34,850,096	1,728,434	127,426	-	390,081	266,261,811
Edgecombe	26,498,509	35,138	-	45,018	60,185	16,520	15,229	3,844,494	465,939	81,136	-	47,368	31,109,535
Forsyth	228,498,343	372,792	3,158,460	962,114	412,580	-	42,797	49,711,782	2,849,525	232,141	-	556,525	286,797,059
Franklin	35,225,133	20,471	51,188	139,971	68,884	18,876	41,255	6,415,344	32,423	221,690	-	129,632	42,364,867

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	122,165,494	820,549	844,017	387,722	241,797	66,298	64,489	25,182,762	-	-	-	495,416	150,268,543
Gates	5,890,233	1,850	-	13,621	13,828	3,794	9,453	1,097,959	510,392	50,778	-	1,584	7,593,491
Graham	5,244,929	4,720	137,209	15,738	9,673	2,650	6,114	1,141,455	39,467	-	-	4,335	6,606,289
Granville	31,457,425	8,339	188,877	128,926	66,853	18,321	30,562	4,558,118	1,108,299	165,308	-	49,298	37,780,325
Greene	7,515,651	5,730	-	31,747	24,966	6,846	15,540	1,827,969	191,291	83,604	-	10,161	9,713,505
Guilford	331,095,871	219,295	3,891,954	1,575,065	554,639	152,034	62,754	61,451,606	2,129,025	338,245	-	750,172	402,220,659
Halifax	24,142,136	23,935	589,972	63,991	64,561	17,713	25,517	6,846,059	-	137,105	-	109,304	32,020,292
Harnett	51,000,612	2,078,385	411,449	380,354	131,096	28,492	71,299	12,752,713	409,638	-	-	194,595	67,458,634
Haywood	37,051,726	27,190	902,195	204,813	67,624	18,537	33,324	9,825,788	-	-	-	339,332	48,470,528
Henderson	61,106,112	35,100	886,188	349,774	122,702	-	60,025	16,008,504	-	-	-	502,320	79,070,725
Hertford	11,087,295	20,251	33,776	26,362	28,019	7,683	12,077	3,506,582	-	65,013	-	41,929	14,828,987
Hoke	17,807,908	10,018	-	203,846	53,484	-	33,922	4,438,996	415,445	183,885	-	20,743	23,168,246
Hyde	5,841,624	1,220	416,787	23,011	6,343	1,388	4,445	1,141,374	279,356	23,760	-	3,542	7,742,849
Iredell	92,101,565	74,195	-	710,194	182,865	50,119	78,046	23,821,078	-	419,261	-	516,364	117,953,688
Jackson	31,497,417	17,599	413,939	300,318	44,158	12,097	27,841	7,391,321	200,927	-	-	66,560	39,972,176
Johnston	92,111,089	63,597	577,545	463,376	195,227	53,465	94,932	22,923,076	-	510,574	-	365,607	117,358,488
Jones	5,097,428	850	-	35,984	11,916	-	7,147	910,672	207,348	38,283	-	6,315	6,315,944
Lee	36,014,037	15,454	158,957	110,508	68,208	18,695	23,835	8,419,870	-	62,252	-	169,918	45,061,734
Lenoir	29,282,181	21,122	179,620	68,815	67,030	18,395	25,637	7,649,843	-	137,674	-	135,696	37,586,012
Lincoln	49,015,295	29,380	52,167	197,811	88,231	-	52,443	10,374,633	35,580	282,730	-	231,349	60,359,617
Macon	25,881,114	12,600	403,518	180,422	40,278	7,745	24,240	6,700,842	-	17,184	-	96,712	33,364,656
Madison	10,678,005	9,143	153,972	56,506	24,378	6,688	14,255	1,777,913	122,110	2,984	-	18,717	12,864,670
Martin	12,364,656	4,895	182,297	27,139	27,913	0	12,109	3,677,189	47,011	401	-	41,178	16,384,788
McDowell	17,372,404	779	246,086	79,831	52,293	14,344	29,677	6,245,524	-	33,320	-	182,693	24,256,950
Mecklenburg	841,116,040	19,848,369	28,130,270	4,460,841	1,041,278	285,376	38,856	146,657,581 c	-	3,135,193	-	609,205	1,045,323,008
Mitchell	7,303,513	5,270	44,340	25,355	18,707	5,133	11,163	2,733,981	-	-	-	66,612	10,214,075
Montgomery	15,485,667	9,610	25,102	59,617	32,642	1,840	15,417	2,372,167	49,755	83,062	-	21,041	18,155,919
Moore	54,587,539	45,355	1,096,171	342,197	101,240	27,746	37,079	11,739,759	486,891	198,478	-	18,107	68,680,562
Nash	46,176,474	224,192	1,056,049	144,653	111,559	30,575	31,597	10,852,419	-	170,570	-	172,418	58,970,505
New Hanover	157,205,938	53,573	3,332,539	1,043,470	226,505	62,111	66,099	44,276,715	-	356,708	-	1,202,827	207,826,484
Northampton	16,104,065	4,135	42,962	36,231	24,633	6,761	12,225	1,434,108	-	65,582	-	7,595	17,738,297
Onslow	71,896,505	94,033	1,686,760	821,782	208,956	57,267	74,536	25,880,044	2,283,601	404,008	-	921,631	104,329,123
Orange	134,549,374	453,523	875,750	698,823	153,892	42,169	40,248	12,184,976	3,196,396	217,536	-	299,932	152,712,618
Pamlico	9,130,667	4,910	-	74,259	15,035	4,126	6,153	1,683,156	184,139	33,003	-	12,063	11,147,511
Pasquotank	20,113,177	756,374	442,090	110,064	48,807	13,381	17,583	6,138,203	-	94,715	-	181,148	27,915,543

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	31,045,622	7,065	7,978	257,988	61,760	16,922	37,279	6,211,589	220,200	201,431	-	296,209	38,364,042
Perquimans	7,171,234	395,482	10,058	29,404	15,180	4,164	8,334	1,128,614	326,088	44,591	-	21,124	9,154,274
Person	26,970,180	23,461	152,669	63,336	44,556	12,211	23,943	5,558,880	-	129,308	-	69,072	33,047,616
Pitt	77,198,917	70,509	1,393,624	361,997	184,626	50,601	41,936	21,740,300	-	226,416	-	381,823	101,650,750
Polk	14,252,919	7,650	66,146	64,374	22,539	6,177	13,023	2,089,167	755,702	-	-	25,210	17,302,908
Randolph	59,399,613	105,060	563,064	223,040	166,248	31,988	72,879	15,477,940	-	-	-	416,173	76,456,005
Richmond	23,128,208	4,881	239,682	47,224	54,806	3,080	23,702	5,186,063	-	88,556	-	203,553	28,979,756
Robeson	45,943,067	41,193	-	90,769	153,134	41,999	74,870	15,247,083	-	-	-	208,352	61,800,467
Rockingham	43,144,417	11,079	167,372	124,671	107,436	29,472	43,240	9,305,051	617,356	231,220	-	257,335	54,038,650
Rowan	70,460,264	88,002	320,294	234,235	163,798	44,904	65,266	15,528,667	384,589	351,503	-	477,086	88,118,608
Rutherford	31,371,157	11,700	492,156	141,459	74,589	16,263	37,702	9,155,518	-	-	-	43,155	41,343,699
Sampson	29,230,182	19,680	66,712	84,404	76,517	-	43,141	8,424,030	-	-	-	58,582	38,003,249
Scotland	19,369,185	4,570	309,786	33,350	43,240	11,866	15,818	4,968,683	286,141	84,957	-	87,427	25,215,022
Stanly	28,348,340	34,320	180,566	86,833	70,183	19,249	25,352	6,446,967	-	-	-	144,261	35,356,070
Stokes	21,658,203	39,767	-	61,627	54,699	15,004	32,152	4,689,317	2,763,258	172,081	-	129,747	29,615,855
Surry	30,775,904	32,564	56,277	117,192	86,293	23,666	45,907	14,103,892	-	246,031	-	255,388	45,743,115
Swain	4,668,042	10,290	331,131	30,337	16,242	4,458	10,165	1,993,426	-	-	-	37,850	7,101,941
Transylvania	23,554,922	10,235	303,488	160,074	36,345	2,044	19,126	5,143,962	195,654	-	-	117,646	29,543,496
Tyrrell	3,279,306	985	5,438	8,417	4,982	1,367	2,789	442,276	374,607	14,967	-	671	4,135,805
Union	153,230,048	45,550	-	893,406	228,182	62,511	51,495	23,365,968	3,646,002	-	-	506,007	182,029,169
Vance	20,849,219	22,396	293,415	61,167	50,993	13,988	22,180	6,537,649	-	119,334	-	138,020	28,108,361
Wake	637,063,853	17,509,308	12,976,863	4,746,124	1,036,001	283,740	157,353	104,550,084	3,386,701	854,104	-	1,792,703	784,356,833
Warren	15,143,578	10,286	-	66,377	23,315	6,396	14,623	1,962,872	-	78,606	-	14,296	17,320,349
Washington	6,312,574	2,430	91,458	22,297	15,258	4,189	6,825	1,623,512	-	36,577	-	16,907	8,132,028
Watauga	27,405,724	5,900	730,718	287,126	53,071	14,559	23,480	9,163,002	706,338	-	-	329,504	38,719,423
Wayne	49,329,028	62,430	-	228,755	136,112	26,170	57,443	15,554,195	-	94,556	-	491,216	65,979,905
Wilkes	35,551,203	347,923	-	108,617	78,928	21,650	48,840	10,517,572	-	261,382	-	269,365	47,205,480
Wilson	46,580,791	40,573	406,511	146,710	93,287	25,574	18,928	10,242,896	-	102,159	-	70,738	57,728,167
Yadkin	20,568,208	17,780	34,197	45,730	44,500	9,714	25,548	4,311,889	279,529	41,202	-	95,317	25,473,614
Yancey	11,792,482	6,243	43,117	53,995	21,715	5,958	13,833	2,558,385	79,332	-	-	86,715	14,661,776
All counties	5,958,440,571	61,891,421	124,276,100	32,352,596	10,932,165	2,645,832	3,378,816	1,281,905,041 a	38,046,723	14,341,963	431,099	24,208,695	7,552,851,022

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, \$282,334; Chowan, \$321,503; Currituck, \$2,300,500; Dare, \$4,427,204;

Pasquotank, \$747,129; Perquimans, \$385,986; and Washington with no collections.

Meals taxes are applicable in four counties as follows: Cumberland, \$5,081,901; Dare, \$1,864,990; Mecklenburg, \$19,466,059; and Wake, \$17,305,646.

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 2010-11, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$11,761,052.07 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Excludes (\$119.74) for Beach Nourishment in Dare County.

c Excludes \$30,902,711.51 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 2010-2011

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 [\$]
Alamance											
Alamance	177,558	-	-	105,225	425	-	3,110	29,413	446	20,433	336,608
Burlington*	24,501,862	542,136	-	8,752,681	34,988	-	231,198	3,303,472	417,847	1,388,931	39,173,115
Elon	1,982,948	8,526	-	1,304,548	5,223	-	34,706	274,940	76,858	195,792	3,883,541
Gibsonville*	2,331,893	10,651	-	783,083	3,984	12,961	26,356	241,009	59,744	162,608	3,632,289
Graham	4,349,592	34,854	-	2,518,959	10,073	-	66,300	741,262	116,143	389,283	8,226,466
Green Level	225,623	590	-	419,756	859	-	11,009	57,865	10,131	61,760	787,592
Haw River	638,089	27,581	-	346,634	1,386	111,396	9,114	121,744	13,703	54,410	1,324,056
Mebane*	6,532,949	9,246	-	1,663,082	6,746	2,395	44,541	760,735	59,973	272,922	9,352,589
Ossipee	17,027	-	-	80,364	-	-	2,105	16,392	1,940	-	117,828
Sweptonville	-	-	-	211,410	-	-	5,571	78,544	5,103	-	300,627
Alexander											
Taylorsville	631,714	6,522	-	341,457	1,299	-	8,528	168,699	36,845	54,418	1,249,481
Alleghany											
Sparta	426,067	3,678	-	338,156	1,206	-	7,924	249,066	9,500	57,360	1,092,957
Anson											
Ansonville	70,991	-	-	81,714	408	-	1,858	19,609	2,466	23,783	200,831
Lilesville	78,934	-	-	58,674	-	-	-	24,429	2,201	15,455	179,693
McFarlan	8,477	-	-	11,151	-	-	-	2,085	-	3,731	25,443
Morven	65,986	-	-	74,291	371	-	1,690	23,301	931	17,481	184,051
Peachland	52,472	-	-	71,840	359	-	-	22,064	983	18,312	166,030
Polkton	106,316	-	-	401,256	2,006	-	13,123	46,346	2,082	80,621	651,748
Wadesboro	1,585,251	10,000	-	739,218	3,693	27,114	24,192	278,680	38,783	168,483	2,875,416
Ashe											
Jefferson	522,751	-	-	297,900	967	-	6,324	122,274	10,076	48,543	1,008,836
Lansing	27,197	-	-	31,027	-	-	-	7,788	337	5,074	71,422
West Jefferson	1,010,906	10,638	21,937	250,006	812	20,353	5,342	156,204	808	41,349	1,518,355
Avery											
Banner Elk	971,939	2,660	128,951	248,574	664	-	4,284	84,262	6,784	37,033	1,485,151
Beech Mountain**	See Watauga County										-
Crossnore	28,806	-	-	71,306	-	-	-	10,047	907	9,189	120,255
Elk Park	66,974	30	-	112,354	301	-	1,369	17,842	4,567	12,750	216,186
Grandfather Village	-	-	-	20,778	-	-	366	30,650	335	-	52,129
Newland	281,941	1,098	-	174,559	467	-	3,048	101,757	5,019	24,815	592,703
Seven Devils**	See Watauga County										-
Sugar Mountain	1,159,755	-	220,217	62,016	166	7,146	1,089	85,210	11,682	24,909	1,572,190
Beaufort											
Aurora	133,983	2,571	-	109,557	382	-	2,512	34,557	3,734	24,734	312,030
Bath	89,039	355	-	58,686	205	-	1,353	10,077	489	9,255	169,459
Belhaven	521,933	4,538	-	377,258	1,315	-	8,652	94,802	10,593	62,850	1,081,941
Chocowinity	276,759	1,820	-	136,721	477	-	3,134	65,929	-	23,376	508,215
Pantego	26,850	-	-	33,369	116	-	767	22,357	13	6,220	89,692
Washington	4,182,980	185,940	244,628	1,953,654	6,806	-	44,576	1,114,909	104,717	287,986	8,126,196
Washington Park	135,974	-	-	85,283	297	-	1,957	7,246	3,195	14,643	248,595

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Bertie											
Askeville	16,700	-	-	21,987	-	-	727	7,870	670	6,705	54,659
Aulander	226,608	-	-	109,938	555	-	3,632	55,336	5,581	26,973	428,622
Colerain	53,378	-	-	27,708	140	-	917	15,664	3,244	4,642	105,693
Kelford	21,065	-	-	33,130	167	-	1,097	9,041	-	8,488	72,989
Lewiston-Woodville	114,024	725	-	73,812	372	-	2,442	18,638	703	15,107	225,823
Powellsville	17,515	-	-	32,532	-	-	1,075	9,331	1,755	6,715	68,924
Roxobel	22,191	-	-	34,627	175	-	1,146	11,961	1,055	8,827	79,981
Windsor	176,254	3,028	-	425,981	2,150	-	14,165	133,428	40,748	90,962	886,716
Bladen											
Bladenboro	460,386	4,222	-	135,053	1,081	4,315	-	83,041	14,049	52,627	754,774
Clarkton	346,441	1,679	-	101,520	495	-	3,202	143,950	5,393	30,895	633,574
Dublin	79,380	-	-	21,647	165	2,568	-	20,332	2,877	9,705	136,675
East Arcadia	42,575	-	-	12,696	-	-	2,276	8,165	2,104	12,808	80,625
Elizabethtown	1,575,360	39,737	-	443,596	2,432	12,988	15,959	238,536	39,832	109,230	2,477,671
Tar Heel	16,809	681	-	4,544	-	-	-	6,195	869	5,513	34,611
White Lake	681,566	10,095	-	193,314	391	-	785	70,514	23,856	18,395	998,916
Brunswick											
Bald Head Island	6,538,070	368	676,645	50,076	-	30,575	1,164	115,060	25,133	38,275	7,475,366
Belville	156,235	6,083	-	281,124	-	-	6,558	60,734	5,974	32,169	548,876
Boiling Spring Lakes	810,864	13,521	-	827,394	-	-	19,269	184,100	56,554	256,572	2,168,274
Bolivia	7,473	-	-	33,626	-	-	780	17,570	714	6,479	66,642
Calabash	260,383	26,256	-	347,550	1,224	-	8,070	112,819	7,385	55,731	819,418
Carolina Shores	402,783	7,664	-	590,913	2,082	-	13,782	138,097	5,914	91,318	1,252,554
Caswell Beach	561,509	4,787	204,072	96,808	341	-	2,252	42,521	7,186	10,269	929,745
Holden Beach	1,532,859	7,434	1,419,493	182,904	-	-	4,249	125,543	67,523	40,042	3,380,047
Leland	2,319,566	86,977	31,183	2,518,860	8,883	-	59,094	442,375	53,531	373,338	5,893,807
Navassa	261,277	-	-	373,734	-	-	8,696	36,167	5,943	50,198	736,014
Northwest	97,738	1,788	-	167,102	-	-	3,887	9,880	104	25,265	305,764
Oak Island	6,677,225	-	886,488	1,629,521	5,739	-	37,877	443,184	182,489	320,969	10,183,491
Ocean Isle Beach	2,378,468	17,688	1,127,178	98,833	-	-	2,292	189,722	86,595	27,443	3,928,219
Sandy Creek	43,362	-	-	57,608	-	-	13,447	7,629	612	10,488	133,146
Shallotte	2,546,634	61,505	60,754	379,474	1,083	-	1,340	300,816	40,974	75,831	3,468,410
Southport	1,698,894	18,977	46,235	590,708	1,931	-	8,806	240,683	57,180	99,392	2,762,806
St James	847,465	-	-	572,183	2,035	-	13,852	169,164	88,361	-	1,693,060
Sunset Beach	2,259,773	450	727,717	653,423	-	-	15,135	293,331	44,016	123,012	4,116,857
Varnamtown	32,555	-	-	115,842	-	-	2,693	26,150	2,461	-	179,702
Buncombe											
Asheville	45,691,388	1,877,519	-	14,430,233	53,606	-	352,472	6,044,651	1,051,933	2,147,026	71,648,829
Biltmore Forest	2,400,612	-	-	716,994	1,044	-	6,824	100,286	22,204	64,239	3,312,203
Black Mountain	3,434,074	58,407	-	958,562	5,735	-	37,577	379,811	126,016	233,787	5,233,969
Montreat	876,163	-	-	277,357	473	-	3,075	40,067	13,792	37,136	1,248,061
Weaverville	2,554,417	15,045	-	789,963	2,501	-	17,057	345,664	49,242	103,502	3,877,392
Woodfin	1,658,923	8,945	-	511,040	4,219	-	28,071	190,544	65,080	175,113	2,641,935

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Burke											
Connelly Springs	64,713	25	-	309,854	1,295	-	-	53,421	7,811	40,752	477,870
Drexel	331,116	-	-	308,866	1,290	2,912	-	75,080	40,282	56,076	815,622
Glen Alpine	240,961	701	-	216,924	906	-	-	45,449	5,469	38,653	549,063
Hickory**	See Catawba County										
Hildebran	248,088	-	-	285,024	1,190	-	-	120,248	8,726	42,381	705,658
Long View**	See Catawba County										
Morganton	7,670,342	57,359	-	2,745,517	11,462	97,700	75,181	1,308,996	147,690	468,136	12,582,384
Rhodhiss*	207,420	130	-	139,683	606	-	-	26,376	4,930	30,410	409,554
Rutherford College	115,094	870	-	209,970	877	-	-	103,401	11,300	44,020	485,532
Valdese	1,600,285	-	-	738,171	3,082	118,017	20,239	289,373	62,422	144,938	2,976,527
Cabarrus											
Concord	44,673,092	1,852,169	-	10,864,892	54,374	-	358,629	3,296,807	597,734	2,088,750	63,786,448
Harrisburg	2,141,510	2,910	-	814,969	4,238	-	27,991	465,926	58,633	198,198	3,714,376
Kannapolis*	18,224,593	504,265	-	5,213,051	30,020	-	197,852	1,390,630	375,804	1,223,679	27,159,896
Locust**	See Stanly County										
Midland	508,668	-	-	122,668	2,266	-	15,029	119,391	13,662	70,195	851,879
Mount Pleasant	647,652	-	-	158,676	1,090	-	7,193	82,228	20,321	45,563	962,723
Caldwell											
Blowing Rock**	See Watauga County										
Cajah Mountain	-	-	-	424,811	1,936	-	-	72,926	13,660	-	513,334
Cedar Rock	83,506	-	-	47,662	217	-	-	15,260	1,312	16,439	164,395
Gamewell	-	-	-	571,768	2,606	-	-	105,402	15,735	-	695,511
Granite Falls	1,568,503	3,825	-	735,727	3,353	-	22,033	221,255	44,291	149,835	2,748,822
Hickory**	See Catawba County										
Hudson	953,484	-	-	463,004	2,110	-	-	177,390	34,396	101,349	1,731,732
Lenoir	7,982,374	48,307	20,935	2,809,382	12,803	642,902	84,053	1,274,093	165,945	564,886	13,605,681
Rhodhiss**	See Burke County										
Sawmills	454,845	-	-	754,410	3,438	-	-	109,159	33,104	142,627	1,497,583
Camden											
Elizabeth City**	See Pasquotank County										
Carteret											
Atlantic Beach	2,863,025	20,355	-	829,118	1,219	-	8,021	254,938	120,491	61,817	4,158,985
Beaufort	2,135,072	32,836	-	618,435	2,708	-	17,841	243,718	30,529	114,873	3,196,012
Bogue	41,614	-	-	11,920	454	-	2,997	47,553	5,939	19,081	129,557
Cape Carteret	635,620	8,037	-	185,971	1,001	-	6,611	85,628	22,353	59,162	1,004,383
Cedar Point	221,368	-	-	56,636	600	-	3,958	74,938	19,520	22,736	399,754
Emerald Isle	3,425,571	14,289	-	1,519,809	2,659	-	17,550	324,388	134,068	148,544	5,586,878
Indian Beach	954,811	1,092	-	251,134	-	-	388	50,222	12,315	-	1,269,960
Morehead City	5,146,159	73,689	-	1,487,470	5,918	-	38,917	743,305	136,288	249,100	7,880,846
Newport	1,000,323	6,805	-	267,158	2,820	-	18,573	186,468	43,195	109,333	1,634,673
Peletier	45,842	-	-	9,629	373	-	2,468	32,063	5,592	14,471	110,438
Pine Knoll Shores	1,594,725	39,156	-	684,424	1,093	-	7,202	135,737	33,972	49,522	2,545,830

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Caswell											
Milton	23,380	-	-	8,468	-	-	494	6,487	455	-	39,284
Yanceyville	324,420	-	-	123,685	1,498	-	9,824	103,932	15,532	43,746	622,637
Catawba											
Brookford	127,059	94	-	81,313	-	2,614	1,935	12,336	4,777	15,606	245,734
Catawba	351,194	-	-	139,707	506	-	3,328	41,231	5,423	23,746	565,135
Claremont	1,650,374	-	14,780	207,942	753	89,486	4,950	294,384	29,996	37,347	2,330,011
Conover	4,166,600	2,445	-	1,500,312	5,431	192,556	35,744	691,115	70,767	237,627	6,902,597
Hickory*	23,060,671	1,272,078	1,067,127	7,613,993	27,570	382,286	181,369	2,800,525	465,225	1,170,735	38,041,580
Long View*	1,159,960	18,399	-	908,172	3,353	21,285	18,833	202,880	22,818	141,902	2,497,600
Maiden*	1,654,457	-	-	641,537	2,322	-	15,276	343,750	23,039	109,207	2,789,588
Newton	5,036,177	390	-	2,556,985	9,256	13,717	60,906	785,773	89,513	387,135	8,939,852
Chatham											
Cary**	See Wake County										
Goldston	32,965	354	-	65,112	241	-	1,591	15,279	1,320	12,833	129,696
Pittsboro	1,252,955	10,990	-	446,692	1,654	-	10,767	150,037	19,794	86,559	1,979,448
Siler City	1,910,963	42,231	-	1,569,437	5,821	-	38,402	386,904	38,987	222,372	4,215,115
Cherokee											
Andrews	471,467	4,481	-	417,268	1,285	-	8,431	76,950	6,452	55,508	1,041,843
Murphy	833,215	-	-	354,834	1,093	-	7,171	60,621	10,884	54,672	1,322,489
Chowan											
Edenton	1,460,341	67,975	-	428,857	3,465	45,372	22,769	362,474	30,819	138,044	2,560,116
Clay											
Hayesville	98,162	-	-	26,269	349	-	2,305	44,514	2,108	15,176	188,883
Cleveland											
Belwood	-	-	-	-	-	-	-	24,780	4,278	-	29,058
Boiling Springs	779,901	2,363	13,272	278,081	2,883	-	-	157,907	33,870	118,014	1,386,290
Casar	6,447	-	-	2,352	-	267	-	26,413	-	-	35,479
Earl	16,212	-	-	6,050	-	-	-	10,048	2,583	6,036	40,928
Fallston	19,996	-	-	7,194	-	280	-	36,492	4,159	18,413	86,533
Grover	133,745	288	-	48,193	469	5,684	3,066	47,203	2,702	22,388	263,738
Kings Mountain*	2,982,461	16,404	47,251	1,004,550	7,385	-	48,790	666,332	48,197	306,940	5,128,309
Kingstown	77,282	-	-	27,890	550	-	-	17,668	3,322	16,178	142,890
Lattimore	32,773	-	-	11,769	394	-	-	14,571	774	15,248	75,530
Lawndale	49,794	-	-	19,301	429	15,466	-	55,169	3,993	18,820	162,973
Mooresboro	-	-	-	-	-	-	-	34,738	1,284	-	36,023
Patterson Springs	-	-	-	-	405	-	-	14,917	2,207	-	17,530
Polkville	13,229	-	-	4,769	-	413	-	23,532	1,990	12,380	56,312
Shelby	7,259,433	7,365	110,685	2,669,654	13,963	-	91,643	1,346,830	199,182	595,352	12,294,107
Waco	18,423	-	-	5,504	221	-	-	13,589	764	12,422	50,923

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Columbus											
Boardman	2,994	-	-	28,803	-	-	-	6,523	-	3,839	42,159
Bolton	113,103	374	-	71,032	324	-	2,129	18,739	799	26,826	233,327
Brunswick	91,472	-	-	160,052	730	-	4,795	18,590	3,567	23,475	302,682
Cerro Gordo	15,195	60	-	35,829	164	-	-	12,668	165	7,852	71,933
Chadbourn	493,917	8,367	-	312,049	1,424	-	9,352	90,322	14,342	66,917	996,691
Fair Bluff	-	-	-	180,100	822	-	5,403	45,621	4,962	44,467	281,375
Lake Waccamaw	521,575	3,378	-	189,223	863	-	5,672	67,972	5,226	40,713	834,622
Sandyfield	47,658	-	-	51,278	-	-	-	6,663	1,413	11,523	118,534
Tabor City	1,010,014	9,854	-	533,326	2,455	11,549	17,444	146,221	15,101	108,146	1,854,111
Whiteville	1,887,907	106,780	-	753,840	3,440	82,104	22,588	420,362	55,428	154,915	3,487,364
Craven											
Bridgeton	334,872	1,465	-	78,569	-	-	1,388	29,796	2,702	12,286	461,078
Cove City	25,814	-	-	7,619	-	156	1,833	22,820	841	12,650	71,734
Dover	47,030	-	-	15,765	306	-	2,014	18,329	923	13,484	97,851
Havelock	4,473,180	22,024	-	1,490,732	-	-	104,627	1,675,213	134,692	537,459	8,437,927
New Bern	12,965,393	383,763	-	4,804,369	17,799	-	117,294	1,988,214	282,967	754,012	21,313,810
River Bend	876,092	1,746	-	269,479	-	-	13,936	104,326	38,635	87,854	1,392,068
Trent Woods	1,218,187	3,231	-	486,203	-	-	19,679	70,877	28,380	108,623	1,935,179
Vanceboro	256,308	-	-	80,076	615	-	4,050	54,505	4,408	30,201	430,163
Cumberland											
Eastover	575,701	-	-	572,019	-	-	16,739	98,915	24,256	74,382	1,362,012
Falcon*	22,447	-	-	52,035	232	-	1,543	20,927	2,801	10,681	110,666
Fayetteville	58,477,756	-	-	31,398,784	139,443	-	915,803	7,472,842	2,558,554	5,182,743	106,145,924
Godwin	28,925	-	-	27,133	-	-	793	8,709	-	5,077	70,638
Hope Mills	3,995,121	107,147	-	2,158,704	9,613	-	64,167	515,776	202,969	377,499	7,430,997
Linden	13,333	-	-	21,576	96	-	630	9,030	2,138	5,137	51,940
Spring Lake	2,632,497	84,574	-	1,983,905	8,816	-	58,067	358,635	122,028	301,459	5,549,982
Stedman	256,555	7,356	-	140,995	630	-	-	40,349	12,966	27,527	486,376
Wade	77,933	-	-	96,475	-	-	2,865	21,245	6,037	17,110	221,666
Currituck	No incorporated towns										
Dare											
Duck	2,475,883	-	-	761,199	337	-	2,221	178,918	19,680	9,871	3,448,109
Kill Devil Hills	5,474,858	37,152	-	1,673,694	4,605	-	30,301	457,733	201,400	230,331	8,110,074
Kitty Hawk	2,615,989	-	-	800,723	2,330	-	15,342	244,218	117,235	102,339	3,898,176
Manteo	1,630,974	2,067	-	461,900	701	-	4,601	134,956	55,978	23,566	2,314,742
Nags Head	4,867,768	37,041	-	1,405,041	2,096	-	13,800	377,348	181,081	117,984	7,002,159
Southern Shores	2,462,177	-	-	529,099	1,751	-	11,530	169,094	89,724	108,651	3,372,026
Davidson											
Denton	645,274	-	-	262,939	1,167	2,803	-	57,772	15,905	53,765	1,039,624
High Point**	See Guilford County										
Lexington	8,170,428	-	234,701	3,239,044	14,375	-	94,406	1,543,977	173,287	612,196	14,082,415
Midway	170,147	-	-	688,239	-	-	-	165,585	18,443	-	1,042,414
Thomasville*	9,261,383	-	71,434	4,127,521	18,322	195,363	120,604	1,167,859	237,352	689,140	15,888,977
Wallburg	122,854	-	-	449,663	-	-	-	55,120	12,050	-	639,687

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 [\$]
Davie											
Bermuda Run	639,595	-	-	257,402	1,038	-	6,823	114,431	29,051	-	1,048,340
Coolemeec	145,775	64,031	-	162,869	657	-	4,319	46,451	3,964	27,584	455,649
Mocksville	2,089,568	-	-	770,907	3,108	177,159	20,450	325,479	21,442	140,529	3,548,643
Duplin											
Beulaville	387,193	2,796	-	183,387	732	-	4,785	72,803	7,167	38,703	697,566
Calypso	71,499	205	-	74,844	299	-	-	46,460	1,805	17,644	212,757
Faison*	273,016	1,293	-	131,234	524	20,939	3,442	66,693	924	27,913	525,979
Greenevers	54,033	-	-	99,093	820	-	2,583	11,622	2,390	17,176	187,717
Harrells**	See Sampson County										
Kenansville	256,571	-	-	210,726	-	-	5,536	84,192	4,489	40,459	601,972
Magnolia	151,877	1,020	-	170,267	680	-	3,105	29,028	1,891	34,275	392,143
Mount Olive**	See Wayne County										
Rose Hill	390,737	39	-	234,654	937	-	6,123	62,919	6,170	46,997	748,576
Teachey	96,915	-	-	70,094	280	-	-	10,919	1,813	13,807	193,828
Wallace*	1,366,491	59,268	-	602,824	2,408	-	15,814	193,431	22,087	104,127	2,366,449
Warsaw	850,994	7,365	-	542,099	-	-	14,209	139,208	11,506	93,679	1,659,060
Durham											
Chapel Hill**	See Orange County										
Durham*	125,309,779	2,665,452	-	41,010,948	156,343	-	1,031,946	10,794,407	2,362,962	5,661,934	188,993,771
Morrisville**	See Wake County										
Raleigh**	See Wake County										
Edgecombe											
Conetoe	17,488	-	-	45,209	-	-	1,512	10,984	1,250	10,421	86,864
Leggett	10,942	-	-	8,237	-	-	273	3,602	-	-	23,053
Macclesfield	65,484	455	-	53,016	270	-	1,767	10,590	1,069	12,864	145,514
Pinetops	188,613	1,345	-	166,526	848	-	5,549	22,670	5,530	42,485	433,566
Princeville	332,801	-	-	316,480	1,613	-	10,631	34,820	10,336	62,622	769,302
Rocky Mount**	See Nash County										
Sharpsburg**	See Nash County										
Speed	11,024	-	-	7,809	-	-	260	2,661	-	2,723	24,477
Tarboro	3,114,385	96,589	-	1,359,478	6,924	186,101	45,361	899,177	148,779	293,439	6,150,234
Whitakers**	See Nash County										
Forsyth											
Bethania	119,601	-	-	31,880	265	-	1,741	12,309	3,492	8,374	177,662
Clemmons	2,315,975	450	-	538,512	12,475	-	82,396	727,002	212,213	483,675	4,372,697
High Point**	See Guilford County										
Kernersville*	12,788,258	95,385	-	3,472,695	15,345	754,970	101,357	1,114,555	267,949	593,378	19,203,891
King**	See Stokes County										
Lewisville	2,276,651	81	-	620,425	9,336	-	61,673	398,570	169,660	359,190	3,895,585
Rural Hall	935,471	-	-	248,644	1,934	8,689	12,732	160,684	25,294	80,076	1,473,524
Tobaccoville*	95,456	-	-	25,744	1,861	1,639	12,263	76,740	15,460	55,696	284,859
Walkertown	842,214	19,796	-	232,046	3,360	-	22,114	229,225	43,932	121,845	1,514,531
Winston-Salem	101,225,405	4,839,889	-	27,404,268	156,825	2,694,521	1,036,067	11,859,913	2,490,732	6,159,094	157,866,714

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 [\$]
Franklin											
Bunn	151,410	2,286	-	40,412	272	-	1,789	21,674	1,641	12,239	231,724
Centerville	-	-	-	-	-	-	482	3,746	222	-	4,451
Franklinton	698,498	8,681	-	183,132	1,691	-	11,120	85,876	17,836	70,882	1,077,714
Louisburg	1,385,209	11,797	-	341,920	2,476	-	16,356	270,978	24,037	98,421	2,151,194
Youngsville	699,744	5,975	-	176,715	831	-	5,492	47,117	10,936	35,576	982,385
Wake Forest**	See Wake County										
Gaston											
Belmont	5,088,339	15,043	58,764	1,444,516	6,994	-	46,106	571,423	109,550	278,568	7,619,302
Bessemer City	1,441,927	23,646	-	397,799	3,779	38,435	24,844	332,755	44,025	165,096	2,472,307
Cherryville	1,636,259	28,221	-	454,068	3,886	15,993	25,541	288,726	47,866	179,164	2,679,725
Cramerton	1,983,543	67	-	570,685	-	-	15,444	145,761	36,258	90,925	2,842,682
Dallas	951,971	8,674	-	255,546	2,704	-	17,775	214,706	16,751	110,014	1,578,141
Gastonia	27,093,751	1,006,587	336,693	7,834,437	50,428	47,436	331,788	3,634,809	609,220	1,988,338	42,933,487
High Shoals*	122,940	-	-	34,615	-	11,819	50,919	19,454	2,647	20,406	262,799
Kings Mountain**	See Cleveland County										
Lowell	1,020,224	3,199	-	293,121	-	35,993	12,248	128,183	25,050	72,545	1,590,563
McAdenville	297,951	-	-	86,905	-	-	-	225,985	5,181	15,849	631,870
Mount Holly	6,460,491	-	9,364	1,795,560	7,853	119,586	51,950	608,595	112,061	322,058	9,487,517
Ranlo	672,904	-	-	192,878	2,257	21,659	-	155,323	22,733	90,786	1,158,540
Spencer Mountain	2,157	-	-	634	-	1,482	-	1,025	-	1,453	6,751
Stanley	1,303,167	-	-	369,404	2,194	-	-	194,974	13,249	94,573	1,977,562
Gates											
Gatesville	48,501	-	-	45,327	197	-	1,291	15,801	-	9,258	120,375
Graham											
Lake Santeetlah	79,002	-	-	24,808	-	-	-	6,158	-	8,653	118,621
Robbinsville	262,377	-	-	99,606	501	38,828	-	87,491	772	19,541	509,115
Granville											
Butner	1,334,307	-	-	902,048	4,272	-	28,071	408,948	8,426	147,588	2,833,660
Creedmoor	1,896,116	41,612	-	466,814	2,211	-	14,527	209,243	77,248	90,724	2,798,495
Oxford	3,097,495	178,640	-	1,342,321	6,358	-	41,795	511,003	85,731	244,353	5,507,696
Stem	131,700	-	-	54,123	-	-	1,684	14,965	1,548	12,200	216,219
Stovall	79,114	-	-	56,288	267	-	1,750	11,772	1,610	13,077	163,878
Greene											
Hookerton	70,001	15	-	26,973	327	-	2,146	26,890	1,066	14,594	142,012
Snow Hill	324,987	-	-	126,266	1,127	-	7,475	94,811	23,252	48,400	626,318
Walstonburg	53,631	166	-	20,231	156	-	1,023	1,858	260	7,679	85,002

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 [\$]
Guilford											
Archdale**	See Randolph County										
Burlington**	See Alamance County										
Gibsonville**	See Alamance County										
Greensboro	153,043,178	5,329,648	3,316,307	36,090,823	179,463	1,410,317	1,182,428	15,144,920	3,212,317	6,814,530	225,723,932
High Point*	58,335,554	2,689,436	1,441,768	13,287,263	68,390	874,906	450,506	4,741,545	1,027,719	2,667,681	85,584,768
Jamestown	1,557,160	-	-	337,410	2,286	-	15,029	270,350	45,455	91,819	2,319,510
Kernersville**	See Forsyth County										
Oak Ridge	682,534	-	-	154,660	-	-	22,332	199,733	53,715	-	1,112,975
Pleasant Garden	84,265	-	-	19,946	-	-	23,606	126,577	38,811	-	293,205
Sedalia	112,667	-	-	19,464	457	-	3,006	19,141	2,757	15,785	173,276
Stokesdale	-	-	-	-	-	991	17,123	210,333	29,508	-	257,954
Summerfield	427,061	-	-	15,416	-	-	35,484	282,575	77,857	-	838,393
Whitsett	23,929	-	-	5,526	515	208	3,389	43,732	3,106	-	80,405
Halifax											
Enfield	567,001	11,260	-	187,488	1,496	-	9,789	78,088	13,912	67,749	936,783
Halifax	68,661	152	-	23,004	-	-	1,459	20,088	2,367	10,893	126,624
Hobgood	67,156	250	-	22,730	256	-	1,679	15,806	1,022	15,085	123,984
Littleton	241,104	5,299	-	76,994	447	3,596	2,935	36,120	13,243	23,709	403,448
Roanoke Rapids	7,020,500	151,074	88,561	2,390,047	11,123	32,960	73,039	991,938	184,517	464,735	11,408,494
Scotland Neck	556,405	-	-	174,524	1,467	2,574	9,617	130,439	21,420	66,540	962,986
Weldon	635,379	16,668	-	220,856	1,150	-	7,545	86,403	21,166	49,543	1,038,710
Harnett											
Angier	1,491,217	-	-	475,951	2,980	-	19,679	163,633	42,590	124,899	2,320,949
Broadway**	See Lee County										
Coats	537,264	12,592	-	195,382	1,456	-	9,608	68,522	22,370	65,655	912,849
Dunn	3,555,018	72,512	-	1,260,880	6,943	-	45,735	546,343	86,271	301,805	5,875,509
Erwin	1,173,841	9,559	-	466,806	3,377	27,100	22,262	157,174	18,261	144,752	2,023,130
Lillington	1,431,022	7,619	-	487,056	2,208	-	14,544	223,044	34,814	95,720	2,296,027
Haywood											
Canton	2,471,783	7,959	-	806,717	2,745	138,696	18,057	704,568	49,999	129,172	4,329,697
Clyde	318,697	308	-	275,228	937	-	-	78,615	15,452	40,302	729,538
Maggie Valley	1,780,275	18,723	-	316,534	1,077	-	7,061	125,741	60,708	38,398	2,348,516
Waynesville	4,428,237	19,580	-	1,992,222	6,783	-	44,709	675,468	140,877	325,505	7,633,381
Henderson											
Flat Rock	709,485	-	-	227,494	-	-	14,624	169,028	49,181	-	1,169,811
Fletcher	3,111,524	15,935	-	847,639	4,369	-	28,785	537,413	60,084	159,966	4,765,716
Hendersonville	6,660,298	152,100	-	2,192,962	8,798	34,712	57,891	887,536	125,884	357,694	10,477,876
Laurel Park	1,293,824	-	-	363,572	1,535	-	10,093	81,467	32,121	94,321	1,876,933
Mills River	689,895	-	-	223,021	-	-	28,679	347,973	26,409	-	1,315,978
Saluda**	See Polk County										

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 [\$]
Municipalities											
Hertford											
Ahoskie	1,951,509	147,768	32,065	727,491	3,485	-	22,870	242,510	40,700	153,402	3,321,800
Cofield	102,301	515	-	40,799	217	26,961	1,424	46,714	-	8,846	227,776
Como	13,853	90	-	5,512	-	-	313	5,333	288	-	25,389
Harrellsville	19,513	-	-	7,713	-	-	428	4,264	393	2,745	35,055
Murfreesboro	744,409	6,935	-	301,708	1,741	-	11,556	116,987	28,918	76,279	1,288,534
Winton	183,157	3,973	-	72,534	641	14,140	4,218	30,694	5,187	27,533	342,078
Hoke											
Raeford	1,757,849	585	-	686,086	2,948	135,288	19,445	456,404	39,584	134,973	3,233,161
Red Springs**	See Robeson County										
Hyde											
No incorporated towns											
Iredell											
Davidson**	See Mecklenburg County										
Harmony	30,796	-	-	120,221	414	-	2,710	26,936	3,268	16,176	200,521
Love Valley	24,546	-	-	21,692	-	-	496	1,040	451	7,561	55,785
Mooresville	29,580,704	52,203	604,599	5,985,438	20,608	-	135,734	1,940,286	168,826	791,000	39,279,397
Statesville	11,458,002	369,206	652,412	5,316,311	18,301	212,805	120,419	1,703,021	176,428	752,713	20,779,618
Troutman	1,549,174	-	-	443,556	1,528	-	10,089	146,513	22,129	69,097	2,242,085
Jackson											
Dillsboro	94,333	1,669	-	32,872	-	-	1,180	22,737	2,425	5,883	161,099
Forest Hills	36,534	-	-	10,788	-	-	-	4,372	1,440	10,566	63,700
Highlands**	See Macon County										
Sylva	1,249,791	17,896	-	421,083	1,742	-	11,464	283,995	17,092	67,230	2,070,293
Webster	40,867	-	-	11,832	-	-	-	25,485	2,431	11,790	92,405
Johnston											
Archer Lodge	326,690	-	-	-	-	-	14,915	99,885	7,840	-	449,329
Benson	1,444,419	-	11,062	430,523	2,468	-	16,321	354,532	23,017	105,380	2,387,721
Clayton	7,234,685	87,970	-	2,396,810	9,527	-	63,171	654,978	178,039	385,168	11,010,347
Four Oaks	378,241	3,371	-	122,407	1,332	-	8,793	76,998	8,036	57,744	656,921
Kenly*	675,259	-	23,074	229,814	1,354	-	8,947	72,466	6,369	55,740	1,073,023
Micro	112,471	75	-	37,034	372	-	2,455	18,652	1,211	14,720	186,989
Pine Level	385,768	-	-	122,230	1,319	-	8,718	55,537	7,461	54,092	635,124
Princeton	349,001	1,957	-	119,264	964	-	6,360	66,555	1,300	40,971	586,372
Selma	1,894,024	4,940	98,378	605,560	5,125	39,791	33,809	312,803	36,689	193,082	3,224,200
Smithfield	5,074,221	24,468	114,074	1,658,464	8,955	-	59,103	846,565	113,949	354,919	8,254,717
Wilson's Mills	380,623	-	-	108,549	-	-	9,203	39,028	8,268	50,606	596,276
Zebulon**	See Wake County										
Jones											
Maysville	220,720	2,601	-	61,271	660	-	4,319	38,480	8,235	32,041	368,327
Pollocksville	59,580	-	-	17,332	-	-	1,119	16,946	2,149	10,138	107,264
Trenton	51,769	-	-	15,147	-	-	1,014	23,512	937	7,978	100,357
Lee											
Broadway*	356,220	-	-	190,836	748	-	4,899	48,920	6,026	34,632	642,281
Sanford	11,614,608	73,255	-	4,800,592	18,899	-	62,252	1,458,894	200,353	760,294	18,989,147

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Lenoir											
Grifton**	See Pitt County										
Kinston	8,689,730	219,884	179,672	2,902,114	15,122	108,180	99,069	1,873,581	177,795	616,703	14,881,850
La Grange	594,367	6,328	-	196,485	-	-	12,226	126,679	31,132	88,047	1,055,263
Pink Hill	192,666	3,506	-	64,025	-	6,286	2,292	34,514	969	18,929	323,187
Lincoln											
Lincolnton	4,701,470	-	50,526	2,171,962	7,721	110,645	-	801,834	58,564	316,399	8,219,121
Maiden**	See Catawba County										
Macon											
Franklin	1,605,142	65,560	102,927	488,889	-	-	4,341	391,926	32,759	117,595	2,809,140
Highlands*	2,559,383	7,478	-	780,081	661	-	-	138,842	37,048	54,270	3,577,763
Madison											
Hot Springs	171,223	-	-	97,618	454	-	8,500	26,811	2,744	25,308	332,658
Mars Hill	502,033	2,296	-	279,118	1,300	-	3,689	121,346	7,237	53,370	970,388
Marshall	350,647	-	-	122,156	568	-	65,097	134,003	3,397	20,851	696,719
Martin											
Bear Grass	14,109	-	-	4,684	-	-	776	4,481	378	2,843	27,271
Everetts	26,448	90	-	9,389	-	-	2,023	9,200	-	5,675	52,825
Hamilton	78,447	-	-	29,348	-	-	295	225,358	1,617	14,676	349,741
Hassell	5,984	-	-	2,179	-	-	1,975	5,454	-	3,894	19,485
Jamesville	120,715	360	-	41,380	-	-	1,547	24,706	2,376	14,645	205,729
Oak City	66,821	-	-	23,666	-	-	1,172	11,781	2,476	13,283	119,200
Parmele	58,743	-	-	19,781	-	-	6,955	7,455	-	8,729	101,663
Robersonville	505,523	7,397	-	173,165	1,061	9,520	24,897	117,293	13,332	56,340	908,528
Williamston	2,555,706	30,789	-	898,760	3,797	20,244	-	294,410	48,513	164,793	4,017,011
McDowell											
Marion	1,927,527	25,636	-	927,358	5,059	55,248	-	460,380	69,329	196,333	3,666,870
Old Fort	348,745	2,910	-	191,354	660	109,746	211,771	116,374	8,171	30,025	1,019,756
Mecklenburg											
Charlotte	355,577,389	40,341,946	-	72,539,966	475,948	-	109,510	36,609,819	7,791,456	17,613,855	531,059,890
Cornelius	10,594,569	-	-	2,149,925	16,563	-	46,485	1,064,488	251,623	623,477	14,747,130
Davidson*	5,012,621	-	-	1,001,464	7,181	-	182,893	520,192	132,962	272,815	7,130,129
Huntersville	14,462,580	-	-	2,867,937	27,515	-	128,735	1,819,344	492,619	1,059,877	20,858,607
Matthews	9,931,042	516,464	-	1,997,700	19,524	-	-	1,402,524	235,607	719,541	14,822,401
Mint Hill*	5,585,834	-	-	1,121,145	14,087	-	92,767	699,279	229,767	562,477	8,305,357
Pineville	4,151,334	587,319	-	856,023	5,164	-	34,144	691,091	47,030	175,144	6,547,249
Stallings**	See Union County										
Weddington**	See Union County										
Mitchell											
Bakersville	104,071	1,239	-	40,929	238	-	-	37,978	17,273	11,836	213,564
Spruce Pine	770,161	5,545	-	298,783	1,359	12,883	8,903	290,593	22,877	76,738	1,487,841

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 telecommunication taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Montgomery											
Biscoe	625,852	-	-	251,667	1,188	-	7,819	258,195	7,169	52,064	1,203,954
Candor	388,609	30	-	120,321	568	-	3,733	91,114	3,096	27,562	635,032
Mount Gilead	384,867	90	-	200,404	946	10,051	6,219	90,484	10,177	41,389	744,626
Star	218,861	-	-	114,878	542	84,242	3,561	31,982	3,252	29,165	486,483
Troy	811,805	29,204	-	608,991	2,874	-	18,939	242,594	11,257	110,589	1,836,254
Moore											
Aberdeen	2,894,095	15,997	-	992,638	3,533	16,824	23,364	357,644	95,804	166,784	4,566,683
Cameron	110,622	50	-	52,861	188	-	1,228	12,394	1,135	8,465	186,944
Carthage	845,315	13,350	-	437,646	1,558	-	10,291	122,698	14,546	70,074	1,515,478
Foxtire Village	505,921	-	-	109,392	-	-	2,565	34,726	16,895	29,810	699,310
Pinebluff	361,588	5,612	-	263,760	939	-	6,184	60,843	17,384	51,837	768,147
Pinehurst	9,365,512	420	-	2,481,010	8,857	-	59,945	723,062	279,146	428,619	13,346,572
Robbins	386,179	2,289	-	250,501	891	9,615	1,764	46,096	1,447	37,998	736,779
Southern Pines	7,301,862	37,373	-	2,387,962	8,498	107,219	56,049	739,169	175,748	372,100	11,185,980
Taylortown	329,319	-	-	186,789	665	-	4,381	25,933	4,011	26,537	577,634
Vass	293,596	-	-	155,123	552	-	3,636	42,609	7,541	29,989	533,046
Whispering Pines	1,456,768	1,311	-	477,588	1,699	-	11,204	107,310	35,889	96,121	2,187,890
Nash											
Bailey	201,199	1,784	-	113,954	491	-	3,239	39,034	952	21,265	381,918
Castalia	18,885	532	-	59,272	256	-	1,688	11,884	788	10,237	103,541
Dortches	-	-	-	138,184	-	-	3,923	25,650	670	-	168,426
Middlesex	265,009	1,863	-	138,224	596	-	3,923	28,586	849	26,698	465,747
Momeyer	10,587	-	-	47,203	-	-	1,340	9,764	1,228	-	70,122
Nashville	1,974,304	-	-	776,008	3,348	-	22,165	235,013	51,959	140,017	3,202,814
Red Oak	-	-	-	473,764	-	-	13,478	100,745	13,047	-	601,034
Rocky Mount*	21,539,073	365,361	-	8,924,525	40,281	-	265,409	3,207,497	568,037	1,615,070	36,525,254
Sharpsburg*	328,051	2,474	-	260,602	1,771	-	11,658	70,486	17,383	68,077	760,502
Spring Hope	452,183	4,433	-	206,066	888	-	5,853	77,297	17,767	39,087	803,574
Whitakers*	220,401	-	-	108,594	508	-	3,336	47,564	4,183	23,417	408,004
New Hanover											
Carolina Beach	4,342,687	70,930	623,266	1,301,706	4,014	-	26,387	353,421	130,765	179,574	7,032,750
Kure Beach	1,595,947	10,655	245,467	479,637	1,493	-	9,828	97,677	43,800	64,283	2,548,787
Wilmington	52,053,241	2,147,626	2,079,500	14,136,095	68,587	-	450,466	6,302,349	1,452,362	2,585,435	81,275,662
Wrightsville Beach	3,270,880	25,073	846,256	797,894	1,810	-	11,882	249,111	80,753	69,906	5,353,566
Northampton											
Conway	217,551	20	-	90,905	-	-	3,068	63,489	1,206	20,516	396,754
Garysburg	166,437	2,950	-	157,070	-	-	5,302	25,909	12,452	36,424	406,544
Gaston	198,848	5,862	-	122,976	-	-	4,165	55,676	13,142	35,336	436,005
Jackson	145,545	2,384	-	88,134	-	-	2,975	28,121	2,772	19,413	289,344
Lasker	9,501	-	-	11,799	-	-	397	4,312	367	3,207	29,583
Rich Square	292,674	-	-	109,875	-	-	3,702	50,293	4,154	28,177	488,876
Seaboard	115,987	1,296	-	83,702	431	-	2,821	24,201	7,842	19,266	255,545
Severn	115,951	-	-	32,887	-	15,538	1,111	25,458	953	8,486	200,384
Woodland	150,597	-	-	104,105	-	-	3,513	30,335	5,991	24,123	318,664

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Onslow											
Holly Ridge	647,019	4,762	-	433,727	979	-	6,474	65,753	15,462	45,153	1,219,329
Jacksonville	18,815,517	688,685	-	10,938,669	54,834	-	359,696	2,496,772	526,408	1,826,363	35,706,944
North Topsail Beach	1,978,045	9,469	675,206	687,198	621	-	4,099	134,719	63,368	28,818	3,581,543
Richlands	425,165	1,605	-	181,934	767	-	5,060	90,539	15,985	37,391	758,445
Surf City**	See Pender County										
Swansboro	1,430,527	21,041	-	538,154	1,531	-	10,163	118,410	24,179	60,761	2,204,766
Orange											
Carrboro	11,394,416	436,040	-	3,061,634	13,292	-	87,667	637,657	205,629	450,033	16,286,369
Chapel Hill*	35,289,654	955,987	788,686	8,790,070	37,944	-	250,243	2,788,032	790,812	1,364,575	51,056,003
Durham**	See Durham County										
Hillsborough	4,639,799	386,305	-	1,041,863	4,521	-	29,754	364,771	81,168	181,811	6,729,992
Mebane**	See Alamance County										
Pamlico											
Alliance	-	-	-	-	525	-	3,455	34,808	2,927	-	41,716
Arapahoe	-	-	-	-	-	864	1,864	17,198	2,107	-	22,033
Bayboro	75,787	813	-	19,025	860	1,294	5,655	40,063	9,000	32,366	184,861
Grantsboro	17,947	-	-	4,598	568	1,099	3,737	19,480	1,900	-	49,330
Mesic	25,290	-	-	6,248	-	297	1,045	7,808	771	6,747	48,205
Minnesott Beach	149,344	45	-	35,496	244	-	1,600	11,435	2,804	15,900	216,867
Oriental	426,329	-	21,894	104,360	576	-	3,777	45,892	12,147	37,286	652,261
Stonewall	78,274	-	-	19,902	-	-	1,230	11,311	391	7,769	118,877
Vandemere	43,660	-	-	11,523	-	220	1,216	11,898	905	12,859	82,281
Pasquotank											
Elizabeth City*	6,248,813	-	-	2,544,995	13,657	-	89,937	1,137,587	173,148	505,811	10,713,948
Pender											
Atkinson	43,800	500	-	46,150	178	-	1,172	17,708	1,074	11,588	122,171
Burgaw	1,206,915	8,205	6,623	742,371	-	-	18,859	306,193	27,126	111,451	2,427,742
Saint Helena	14,032	-	-	87,242	336	-	2,221	7,598	2,170	12,053	125,652
Surf City*	3,050,172	36,062	392,664	707,787	1,240	-	8,180	161,644	72,298	67,993	4,498,040
Topsail Beach	1,364,948	3,246	448,014	103,358	399	405	2,627	48,303	34,023	18,189	2,023,511
Wallace**	See Duplin County										
Watha	3,646	-	-	34,086	-	-	868	4,323	1,170	4,458	48,550
Perquimans											
Hertford	531,637	15,957	-	336,920	1,481	-	9,709	105,213	17,775	58,206	1,076,899
Winfall	192,888	-	-	93,105	409	-	2,689	24,711	2,865	18,724	335,391
Person											
Roxboro	3,871,509	144,101	-	1,066,371	5,981	9,938	39,371	614,289	86,190	230,600	6,068,350
Pitt											
Ayden	1,030,814	-	-	820,102	3,352	-	22,072	369,632	39,606	144,816	2,430,394
Bethel	335,838	846	-	299,039	1,222	-	8,039	58,383	13,058	54,749	771,174
Falkland	19,666	-	-	19,511	-	-	524	2,853	241	2,407	45,202
Farmville	1,520,653	20,228	-	780,761	3,192	4,991	21,050	331,364	37,898	137,675	2,857,812
Fountain	134,266	365	-	95,947	392	-	2,583	6,612	793	17,317	258,274
Greenville	30,364,638	1,416,948	-	13,505,528	55,214	-	363,923	5,575,851	912,633	2,022,578	54,217,312
Grifton*	535,674	10,031	-	363,675	1,600	-	10,516	95,405	4,920	68,168	1,089,989
Grimesland	77,060	596	-	75,208	307	-	2,027	31,570	3,446	13,220	203,435
Simpson	106,348	-	-	81,408	333	-	2,190	5,553	2,009	13,868	211,708
Winterville	3,133,086	18,639	-	1,495,623	6,115	-	40,345	180,518	77,334	244,180	5,195,840

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 telecommunication taxes [\$]	Telecommunications and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Polk											
Columbus	495,274	18,527	22,942	177,842	714	-	4,698	77,349	10,297	32,127	839,770
Saluda*	501,940	4,330	-	98,584	379	18,072	2,487	38,796	10,607	26,181	701,377
Tryon	883,450	25	14,157	296,667	1,190	44,217	7,832	88,560	21,302	66,416	1,423,815
Randolph											
Archdale*	2,750,381	48,193	-	1,469,926	6,611	-	43,474	454,750	104,299	271,533	5,149,167
Asheboro	11,986,633	314,572	-	3,886,499	17,066	237,650	112,406	1,974,760	173,238	648,593	19,351,417
Franklinville	154,281	-	-	217,650	956	-	-	22,305	3,646	38,103	436,940
High Point**	See Guilford County										
Liberty	867,707	12,703	-	443,319	1,946	1,539	12,812	139,314	16,839	92,050	1,588,231
Ramseur	694,343	2,580	-	267,919	1,176	22,495	-	24,472	11,982	50,739	1,075,706
Randleman	2,278,048	3,825	-	684,824	3,006	3,690	19,776	327,502	30,869	122,548	3,474,088
Seagrove	121,535	515	-	39,388	173	5,012	-	20,103	1,044	11,077	198,848
Staley	25,253	-	-	56,177	247	-	-	21,825	1,489	12,771	117,761
Thomasville**	See Davidson County										
Trinity	541,085	-	-	1,071,779	4,705	-	-	240,256	55,404	151,837	2,065,066
Richmond											
Dobbins Heights	109,311	-	-	149,169	-	-	3,856	19,244	5,612	30,692	317,885
Ellerbe	201,810	1,128	-	166,026	655	-	2,982	64,598	8,291	35,443	480,932
Hamlet	1,923,227	30,196	-	991,893	3,911	-	25,651	307,846	63,982	183,111	3,529,817
Hoffman	39,834	-	-	118,540	468	-	2,140	13,528	3,891	29,643	208,043
Norman	-	-	-	12,134	-	-	217	4,479	-	-	16,830
Rockingham	2,999,952	48,679	-	1,618,866	6,381	-	41,800	840,946	115,311	263,768	5,935,703
Robeson											
Fairmont	737,379	26,302	-	468,732	1,853	-	12,178	122,223	18,469	88,385	1,475,521
Lumber Bridge	19,710	-	-	20,550	-	-	-	9,889	1,574	4,383	56,106
Lumberton	8,924,058	1,340,872	441,368	3,912,331	15,467	-	101,542	1,370,059	203,263	645,195	16,954,154
Marietta	-	-	-	27,048	-	-	-	2,894	646	-	30,587
Maxton*	676,069	8,508	-	432,477	1,695	-	802	119,837	12,537	74,509	1,326,435
McDonald	1,650	-	-	21,866	-	-	10,318	3,372	522	4,063	41,791
Orrum	-	-	-	12,908	51	-	-	7,018	308	-	20,285
Parkton	123,248	-	-	93,448	370	-	-	22,470	6,303	19,352	265,189
Pembroke	1,135,373	24,896	-	480,864	1,902	-	12,504	221,846	11,479	82,749	1,971,613
Proctorville	9,498	-	-	21,782	-	-	-	5,298	520	5,073	42,172
Raynham	4,103	-	-	15,578	-	-	-	2,937	-	2,697	25,316
Red Springs*	1,035,205	8,439	-	594,605	2,350	-	15,413	153,330	29,410	100,577	1,939,329
Rennert	10,242	-	-	60,204	-	-	-	6,405	-	10,241	87,092
Rowland	344,999	-	9,957	199,341	788	-	5,174	44,638	3,319	42,588	650,803
St Pauls	660,226	5,700	18,792	402,289	1,591	-	10,446	114,662	9,604	69,407.26	1,292,717
Rockingham											
Eden	5,266,197	42,068	63,025	2,474,569	10,641	22,964	70,042	729,195	151,068	472,611	9,302,381
Madison	1,567,443	71,107	-	345,433	1,485	103,788	9,740	120,195	25,014	68,994	2,313,199
Mayodan	1,084,757	15,578	-	386,204	1,660	17,634	10,886	368,320	25,371	71,796	1,982,206
Reidsville	7,246,595	70,866	45,832	2,286,947	9,830	201,494	64,511	1,138,151	130,086	428,683	11,622,995
Stoneville	398,633	1,412	-	150,808	648	26,130	4,251	44,844	4,228	30,702	661,656
Wentworth	-	-	-	464,948	-	-	13,092	98,280	12,069	-	588,389

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Rowan											
China Grove	1,195,619	-	-	643,018	2,944	-	19,375	178,391	27,389	116,924	2,183,660
Cleveland	365,018	-	-	123,013	563	96,927	3,702	147,855	6,122	27,363	770,564
East Spencer	673,360	5,443	-	249,774	1,143	-	7,506	72,221	5,112	56,052	1,070,611
Faith	261,467	-	-	115,462	529	-	3,473	34,526	8,715	24,777	448,948
Granite Quarry	704,993	6,370	-	362,798	1,661	-	10,926	84,541	25,644	68,729	1,265,662
Kannapolis**	See Cabarrus County										
Landis	965,833	-	-	457,650	2,096	-	13,782	226,574	12,613	96,513	1,775,061
Rockwell	425,318	3,038	-	304,797	1,396	-	9,176	96,872	17,468	57,312	915,375
Salisbury	17,128,202	310,365	171,961	4,696,205	21,518	725,210	142,196	2,234,962	288,021	895,710	26,614,349
Spencer	1,267,708	2,564	-	509,307	2,332	-	15,342	140,840	11,573	103,876	2,053,542
Rutherford											
Bostic	39,539	-	-	14,606	-	-	-	31,965	1,858	10,292	98,260
Chimney Rock	52,580	-	-	26,433	127	-	-	15,008	1,278	-	95,427
Ellenboro	57,513	-	-	21,347	478	-	-	52,787	1,465	22,489	156,079
Forest City	1,631,264	550	-	637,881	4,793	41,166	31,438	363,617	42,875	226,608	2,980,193
Lake Lure	2,188,141	1,562	-	807,770	740	-	4,870	121,711	28,836	64,121	3,217,751
Ruth	72,918	-	-	26,804	213	9,508	-	14,598	-	11,530	135,572
Rutherfordton	1,606,269	56,236	-	602,659	2,795	244	18,361	338,114	37,981	131,523	2,794,183
Spindale	1,258,377	8,737	-	437,355	2,587	105,836	16,968	205,898	10,574	131,620	2,177,952
Sampson											
Autryville	40,085	380	-	34,738	138	-	-	12,240	2,412	10,674	100,667
Clinton	2,537,457	74,686	-	1,487,166	5,920	66,920	38,829	822,910	47,386	247,940	5,329,213
Faison**	See Duplin County										
Garland	166,375	4,348	-	136,173	542	-	3,557	36,048	4,432	33,049	384,524
Harrells*	11,180	-	-	36,243	144	-	-	12,294	872	6,163	66,895
Newton Grove	178,771	2,742	-	106,543	424	-	2,777	46,928	2,562	20,207	360,953
Roseboro	437,121	4,535	-	235,714	938	-	6,153	70,750	10,374	44,692	810,276
Salemburg	77,188	1,439	-	81,411	324	-	-	36,629	4,630	17,585	219,206
Turkey	19,867	-	-	45,574	181	-	-	11,060	805	9,268	86,755
Scotland											
East Laurinburg	16,807	-	-	5,903	-	-	1,278	9,297	10,889	9,891	54,065
Gibson	106,098	260	-	37,413	391	-	2,565	23,203	4,301	18,130	192,361
Laurinburg	3,084,564	114,035	-	1,102,577	10,638	-	69,747	908,161	261,928	450,075	6,001,724
Maxton**	See Robeson County										
Wagram	162,355	2,780	-	55,748	519	-	3,398	29,521	-	26,934	281,254
Stanly											
Albemarle	5,674,315	156,393	-	2,578,086	10,948	-	72,008	962,315	138,129	505,844	10,098,037
Badin	250,051	4,780	-	307,629	-	-	8,535	32,585	10,001	53,065	666,647
Locust*	1,270,901	50,264	-	521,232	2,090	-	13,901	144,158	20,456	100,330	2,123,332
Misenhimer	26,304	-	-	110,537	469	-	-	27,152	-	13,729	178,191
New London	167,136	-	-	95,079	404	-	-	141,893	6,134	17,173	427,819
Norwood	924,923	5,120	-	445,420	1,891	-	12,407	108,245	27,888	82,564	1,608,457
Oakboro	602,520	1,728	-	180,168	765	-	-	117,117	10,372	54,090	966,760
Red Cross	80,036	-	-	124,258	528	-	-	28,225	3,186	15,413	251,646
Richfield	92,808	2,729	-	81,640	347	-	2,268	43,104	4,828	23,158	250,881
Stanfield*	446,704	985	-	210,311	893	-	5,893	69,961	7,988	40,893	783,628

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 telecommuni-cations taxes [\$]	Telecommuni-cations and video programming taxes [\$]	State street-aid [Powell Bill allocation] [\$]	Total [\$]
Stokes											
Danbury	31,102	-	-	9,798	71	-	465	15,134	863	5,411	62,844
King*	2,215,697	-	-	708,516	4,447	-	29,083	300,275	44,233	188,221	3,490,471
Tobaccoville**	See Forsyth County										
Walnut Cove	409,834	8,928	-	134,556	1,068	-	7,017	74,032	11,901	49,145	696,480
Surry											
Dobson	491,897	-	97,653	329,752	1,017	-	6,682	110,002	9,732	44,598	1,091,332
Elkin*	2,201,620	12,690	86,352	918,147	2,836	124,246	18,630	259,263	31,034	127,415	3,782,233
Mount Airy	6,264,878	33,345	296,458	2,360,262	7,278	360,544	47,688	638,535	79,648	320,932	10,409,568
Pilot Mountain	796,131	14,624	29,759	282,622	872	29,485	5,725	68,104	7,118	39,334	1,273,774
Swain											
Bryson City	454,009	6,614	-	296,267	999	-	6,554	115,593	22,599	46,274	948,908
Transylvania											
Brevard	4,104,534	22,442	-	1,014,985	4,803	15,326	31,508	371,837	48,856	201,240	5,815,530
Rosman	85,422	1,225	-	22,667	400	146	2,631	24,012	3,037	13,675	153,215
Tyrrell											
Columbia	264,245	2,893	-	57,606	-	405	3,768	44,789	27,994	23,661	425,362
Union											
Fairview	82,866	-	-	14,400	-	-	-	148,350	13,705	-	259,321
Hemby Bridge	-	-	-	5,762	-	292	-	54,636	21,547	-	82,238
Indian Trail	4,841,196	95,946	-	1,061,076	18,393	-	121,309	1,182,266	258,396	601,581	8,180,163
Lake Park	597,410	-	-	129,918	2,268	-	-	79,069	22,084	88,723	919,472
Marshville	701,466	1,933	-	146,053	2,109	5,358	13,842	169,468	17,778	79,944	1,137,952
Marvin	515,663	-	-	112,267	-	-	18,670	148,627	50,761	82,960	928,947
Mineral Springs	69,750	-	-	15,262	-	160	-	198,582	20,960	-	304,714
Mint Hill**	See Mecklenburg County										
Monroe	19,072,469	492,745	293,937	3,696,896	25,466	36,243	168,010	2,009,422	281,172	1,000,949	27,077,310
Stallings	3,419,905	59,360	-	737,297	8,333	-	54,784	458,246	161,822	294,922	5,194,668
Unionville	100,503	-	-	21,797	-	5,084	-	221,417	39,239	-	388,040
Waxhaw	4,253,339	20,859	-	904,766	2,835	-	18,692	348,587	70,783	122,525	5,742,386
Weddington*	593,504	-	-	128,998	-	-	51,575	318,608	125,039	-	1,217,724
Wesley Chapel	150,175	22,110	-	32,926	-	351	28,525	198,442	84,945	-	517,473
Wingate	506,292	135	-	109,372	2,867	-	18,842	105,256	28,079	100,845	871,687
Vance											
Henderson	5,215,604	221,537	-	2,128,047	10,906	34,790	71,558	755,713	137,334	447,950	9,023,439
Kittrell	7,009	-	-	2,471	-	-	586	8,695	364	4,941	24,066
Middleburg	14,515	-	-	5,956	-	-	745	7,816	-	7,029	36,061
Wake											
Angier**	See Harnett County										
Apex	14,712,748	134,137	-	4,999,584	21,515	-	142,249	1,389,645	363,174	817,533	22,580,583
Cary*	67,915,725	3,134,798	-	22,780,404	97,972	-	649,129	6,209,909	1,715,928	3,541,119	106,044,984
Durham**	See Durham County										
Fuquay-Varina	8,029,255	121,861	-	2,613,816	11,252	-	74,771	729,184	195,113	460,429	12,235,681
Garner	14,886,193	367,923	-	4,183,332	18,003	-	119,079	1,312,628	286,833	679,474	21,853,465
Holly Springs	13,449,956	204,215	-	3,335,069	14,355	-	95,195	754,690	236,521	571,071	18,661,072
Knightdale	5,130,930	175,909	-	1,880,553	8,104	-	54,621	478,287	122,878	307,153	8,158,435
Morrisville*	12,351,937	620,646	-	2,457,608	10,582	-	70,501	1,037,526	436,947	361,302	17,347,049
Raleigh*	185,784,507	14,202,189	-	59,766,954	257,057	-	1,693,055	22,417,026	4,807,274	9,116,704	298,044,764
Rolesville	1,935,394	32,892	-	450,243	1,940	-	13,011	126,958	55,834	85,677	2,701,949
Wake Forest*	18,538,351	147,266	-	4,387,451	19,005	-	125,782	1,135,402	380,252	686,375	25,419,884
Wendell	2,231,558	-	-	929,075	3,998	-	26,449	240,093	85,928	160,544	3,677,646
Zebulon*	4,156,431	16,243	-	861,984	3,709	450,786	24,448	430,867	56,817	138,298	6,139,581

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 [\$]
Warren											
Macon	15,479	-	-	16,309	-	-	454	4,907	419	3,938	41,507
Norlina	238,572	-	-	170,659	725	-	4,760	39,533	5,863	36,013	496,126
Warrenton	465,735	3,705	-	144,692	615	-	4,028	70,047	20,200	27,475	736,498
Washington											
Creswell	49,375	750	-	18,277	-	-	1,084	19,415	1,002	8,199	98,103
Plymouth	952,068	9,020	-	359,803	2,591	-	16,951	176,922	22,222	108,765	1,648,343
Roper	135,081	-	-	50,472	-	-	2,684	26,403	6,864	19,811	241,316
Watauga											
Beech Mountain*	3,801,332	-	188,432	93,736	260	38,603	1,714	125,843	43,638	108,592	4,402,151
Blowing Rock*	3,086,325	12,992	625,849	351,909	999	10,612	6,563	192,927	59,861	76,943	4,424,978
Boone	5,012,550	35,261	1,104,950	3,568,564	9,965	-	65,287	907,474	146,930	354,947	11,205,929
Seven Devils*	778,746	632	49,504	35,467	-	8,647	648	15,228	11,816	24,979	925,667
Wayne											
Eureka	51,336	-	-	23,344	158	-	316	10,462	946	6,539	93,101
Fremont	310,684	-	-	128,179	943	16,645	6,188	68,077	8,610	44,848	584,173
Goldsboro	13,466,025	245,696	456,205	5,579,378	25,760	107,651	168,860	2,413,681	329,398	1,010,569	23,803,224
Mount Olive*	1,237,865	20,583	-	509,068	3,116	30,124	20,534	284,218	24,189	132,218	2,261,915
Pikeville	228,410	-	-	90,398	472	-	946	47,775	7,466	22,190	397,658
Seven Springs	21,728	110	-	9,509	-	-	118	8,829	-	3,783	44,078
Walnut Creek	582,380	-	-	226,383	617	-	4,055	28,334	20,241	35,246	897,256
Wilkes											
Elkin**	See Surry County										
North Wilkesboro	2,263,453	11,358	-	846,531	2,807	111,294	18,432	309,350	42,306	134,848	3,740,379
Ronda	73,437	218	-	98,056	325	-	2,127	18,272	6,909	18,059	217,404
Wilkesboro	2,574,459	31,807	109,388	643,840	2,135	54,871	14,011	397,413	40,230	103,863	3,972,017
Wilson											
Black Creek	153,097	-	-	48,185	522	-	3,438	33,876	6,533	20,640	266,290
Elm City	372,068	2,680	-	97,420	902	27,330	5,879	88,626	5,450	38,959	639,313
Kenly**	See Johnston County										
Lucama	183,940	1,005	-	48,656	596	-	3,918	59,512	4,087	24,957	326,671
Saratoga	97,991	-	-	28,355	269	-	1,767	4,273	1,621	12,925	147,201
Sharpsburg**	See Nash County										
Sims	67,984	-	-	18,126	-	-	591	13,197	1,236	4,868	106,002
Stantonsburg	180,355	671	-	53,581	500	-	3,301	69,137	12,458	22,584	342,587
Wilson	20,183,976	499,828	-	5,790,776	34,331	-	225,985	3,947,725	482,425	1,353,544	32,518,590
Yadkin											
Boonville	366,725	-	-	105,743	783	5,332	1,543	86,101	7,547	36,295	610,069
East Bend	220,913	-	-	56,499	451	-	2,957	38,952	5,140	23,285	348,197
Jonesville	907,375	5,473	270,296	267,285	1,511	-	2,974	108,704	20,622	71,159	1,655,399
Yadkinville	928,996	50	18,050	249,136	1,877	44,838	12,341	437,896	19,295	82,409	1,794,888
Yancey											
Burnsville	901,504	18,235	-	329,083	1,137	-	7,364	153,162	19,197	50,343	1,480,024
All reporting municipalities	2,322,581,375	99,329,093	25,038,369	717,764,854	3,378,816	13,250,049	19,679,325	280,458,344	55,300,547	134,299,711	3,671,080,484

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 \$240,228.

2 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$24,615,888.84 and Huntersville, \$1,421,306.99.

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 [\$]
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
2010-11.....	2,416,094,211	247,992,902	2,664,087,113	3,542,346,360	85,324,961	2,322,581,375	5,950,252,696	5,958,440,571	333,317,863	2,322,581,375	8,614,339,809

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
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	.061	.714	.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
2010-11.....	.571	.059	.629	.627	.015	.411	1.053	.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 [\$]
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
2010-11.....	349,705,575,271	483,610,583,048	129,897,940,874	25,302,403,278	988,516,502,471

* 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 [\$]
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
2010-11.....	423,317,451,254	565,199,051,217	988,516,502,471

TABLE 71. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
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
2010-11.....	45,851,850	287,466,013	333,317,863

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2010-2011

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 1 [\$]	Total valuation 2 [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 3 [\$]	[\$]
Alamance	125,186,902	57,129	125,244,031	11,074,171	39,129,702	56,566,213	-	56,566,213	17,701,906	249,716,023
Alexander	34,482,403	-	34,482,403	17,346,447	945,625	10,828,282	-	10,828,282	-	63,602,757
Alleghany	1,376,615	-	1,376,615	33,896,048	-	746,389	-	746,389	-	36,019,052
Anson	42,608,889	2,118,943	44,727,832	147,815,082	18,792,161	16,529,107	-	16,529,107	6,078	227,870,260
Ashe	-	-	-	60,183,974	-	2,484,075	-	2,484,075	447,314	63,115,363
Avery	23,240,559	81,700	23,322,259	502,359	2,168,469	6,780,856	-	6,780,856	-	32,773,943
Beaufort	19,690,596	10,827	19,701,423	27,171,115	5,147,052	19,385,670	-	19,385,670	-	71,405,260
Bertie	12,180,099	4,900	12,184,999	13,261,795	1,318,733	8,077,286	-	8,077,286	-	34,842,813
Bladen	20,588,977	477,002	21,065,979	41,752,764	3,724,472	6,862,847	-	6,862,847	-	73,406,062
Brunswick	952,773,631	5,944,879	958,718,510	160,291,818	7,991,850	14,826,211	-	14,826,211	-	1,141,828,389
Buncombe	299,401,364	443,432	299,844,796	15,997,459	56,658,419	98,797,918	12,317	98,810,235	-	471,310,909
Burke	89,982,795	16,140	89,998,935	34,125,103	12,440,614	27,919,836	-	27,919,836	-	164,484,488
Cabarrus	92,895,826	-	92,895,826	15,826,208	74,752,125	57,503,201	96,180	57,599,381	9,283,737	250,357,277
Caldwell	53,307,681	480,641	53,788,322	42,837,677	8,311,279	23,260,094	-	23,260,094	-	128,197,372
Camden	5,216,823	-	5,216,823	4,960,464	155,173	3,695,317	-	3,695,317	-	14,027,777
Carteret	43,782,561	-	43,782,561	54,076,091	1,224,379	30,625,804	11,453	30,637,257	-	129,720,288
Caswell	29,453,246	426,254	29,879,500	10,287,506	3,285,430	12,687,304	-	12,687,304	846,365	56,986,105
Catawba	446,432,876	5,835,337	452,268,213	12,442,878	39,837,762	62,290,702	-	62,290,702	1,204,471	568,044,026
Chatham	155,242,908	6,158,599	161,401,507	17,963,132	20,851,010	27,099,595	-	27,099,595	15,603,746	242,918,990
Cherokee	19,234,036	-	19,234,036	17,323,879	-	16,173,613	-	16,173,613	-	52,731,528
Chowan	8,480,486	3,503	8,483,989	4,885,114	1,304,607	6,248,264	-	6,248,264	-	20,921,974
Clay	727,867	-	727,867	20,238,233	-	6,356,690	-	6,356,690	-	27,322,790
Cleveland	283,465,144	8,506	283,473,650	15,802,878	2,483,520	35,057,219	-	35,057,219	10,599,883	347,417,150
Columbus	40,976,379	-	40,976,379	48,460,573	3,570,429	23,104,377	11,881	23,116,258	-	116,123,639
Craven	45,414,139	89,849	45,503,988	13,813,586	14,731,102	44,943,171	-	44,943,171	-	118,991,847
Cumberland	68,764,146	251,315	69,015,461	64,425,378	60,023,709	100,374,661	-	100,374,661	1,228,169	295,067,378
Currituck	55,745,359	24,081	55,769,440	177,837	1,157,773	12,112,285	-	12,112,285	-	69,217,335
Dare	91,435,042	20,000	91,455,042	12,594,890	205,395	23,349,909	-	23,349,909	-	127,605,236
Davidson	77,340,868	2,598,574	79,939,442	75,575,493	6,367,477	116,332,710	-	116,332,710	44,103,743	322,318,865
Davie	29,917,889	7,370,220	37,288,109	21,618,518	4,736,059	4,744,210	-	4,744,210	1,036,408	69,423,304
Duplin	38,437,701	44,408	38,482,109	45,824,134	6,711,755	17,103,736	64,500	17,168,236	-	108,186,234
Durham	200,888,028	126,200	201,014,228	12,794,980	63,394,979	208,519,927	-	208,519,927	-	485,724,114
Edgecombe	13,519,334	17,823	13,537,157	27,601,698	12,815,778	68,378,446	-	68,378,446	-	122,333,079
Forsyth	274,291,634	5,887,254	280,178,888	6,854,513	95,916,594	168,070,804	-	168,070,804	4,107,217	555,128,016
Franklin	48,097,941	34,568	48,132,509	30,474,871	8,205,614	37,143,670	-	37,143,670	-	123,956,664
Gaston	469,488,242	381,253	469,869,495	35,940,021	63,419,489	72,614,752	-	72,614,752	30,253,906	672,097,663
Gates	7,580,474	90,333	7,670,807	7,714,843	660,582	5,237,580	-	5,237,580	-	21,283,812
Graham	26,120,488	-	26,120,488	-	-	5,326,598	-	5,326,598	-	31,447,086
Granville	44,352,986	-	44,352,986	26,304,270	9,267,805	20,859,498	-	20,859,498	-	100,784,559
Greene	7,055,698	-	7,055,698	16,427,856	3,667,686	5,943,613	-	5,943,613	-	33,094,853

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	346,334,773	633,452	346,968,225	2,656,733	134,948,104	268,496,546	-	268,496,546	117,356,138	870,425,746
Halifax	91,735,941	403,031	92,138,972	25,520,572	6,771,523	22,307,723	-	22,307,723	-	146,738,790
Harnett	64,749,380	94,983	64,844,363	46,821,173	6,123,399	36,730,242	-	36,730,242	936,096	155,455,273
Haywood	62,427,830	22,000	62,449,830	41,222,718	3,497,106	21,476,443	-	21,476,443	-	128,646,097
Henderson	122,256,434	858,200	123,114,634	-	32,938,386	33,170,700	11,181	-	33,181,881	189,234,901
Hertford	30,552,124	1,420	30,553,544	14,339,026	5,136,381	9,908,307	11,490	9,919,797	433,603	60,382,351
Hoke	16,591,696	39,691	16,631,387	29,938,163	2,035,850	12,283,950	-	12,283,950	-	60,889,350
Hyde	59,828	-	59,828	18,938,993	62,763	4,218,759	-	4,218,759	-	23,280,343
Iredell	122,251,447	13,863	122,265,310	63,996,231	41,956,142	56,931,271	-	56,931,271	24,796,849	309,945,803
Jackson	106,285,625	546,470	106,832,095	7,312,066	3,174,641	28,439,514	3,850	28,443,364	-	145,762,166
Johnston	114,838,786	661,223	115,500,009	13,533,871	50,928,705	43,211,815	-	43,211,815	6,575,283	229,749,683
Jones	4,358,737	-	4,358,737	21,130,903	710,382	3,896,118	-	3,896,118	-	30,096,140
Lee	48,376,971	96,330	48,473,301	14,979,920	9,339,946	36,850,079	42,680	36,892,759	490,395	110,176,321
Lenoir	32,523,665	1,007,740	33,531,405	9,561,940	11,818,348	31,770,184	-	31,770,184	-	86,681,877
Lincoln	252,100,902	1,476	252,102,378	37,939,710	11,107,460	27,245,533	-	27,245,533	7,613,648	336,008,729
Macon	95,532,273	133,530	95,665,803	9,801,363	5,200,000	21,212,961	-	21,212,961	-	131,880,127
Madison	8,298,333	-	8,298,333	22,298,882	740,905	7,374,872	-	7,374,872	-	38,712,992
Martin	32,018,309	7,913	32,026,222	7,512,646	3,260,292	12,916,005	-	12,916,005	-	55,715,165
McDowell	76,077,916	61,520	76,139,436	11,760,630	2,603,675	15,738,413	-	15,738,413	-	106,242,154
Mecklenburg	1,530,386,039	2,738,816	1,533,124,855	36,014,040	343,608,757	550,396,380	200,600	550,596,980	40,255,410	2,503,600,042
Mitchell	13,276,796	-	13,276,796	11,332,303	2,145,452	7,534,268	-	7,534,268	-	34,288,819
Montgomery	36,299,070	1,337,398	37,636,468	11,159,270	554,932	7,648,144	-	7,648,144	-	56,998,814
Moore	69,271,164	-	69,271,164	30,842,628	5,191,774	38,987,736	76,230	39,063,966	651,306	145,020,838
Nash	57,462,363	3,540	57,465,903	1,861,396	1,775,043	35,368,121	-	35,368,121	-	96,470,463
New Hanover	267,500,484	1,347,376	268,847,860	-	35,569,255	74,992,337	-	74,992,337	-	379,409,452
Northampton	58,530,533	67,410	58,597,943	8,676,496	3,258,440	7,751,892	-	7,751,892	1,104,763	79,389,534
Onslow	41,362,176	51,551	41,413,727	112,957,549	6,622,231	52,387,890	-	52,387,890	-	213,381,397
Orange	91,370,122	-	91,370,122	51,577,502	20,516,221	47,388,359	-	47,388,359	8,762,617	219,614,821
Pamlico	5,001,155	-	5,001,155	8,936,529	61,780	3,631,320	-	3,631,320	-	17,630,784
Pasquotank	12,702,833	10,827	12,713,660	16,475,924	3,571,055	16,093,683	-	16,093,683	-	48,854,322
Pender	19,595,648	0	19,595,648	31,122,236	4,903,053	13,928,737	-	13,928,737	-	69,549,674
Perquimans	7,898,353	3,503	7,901,856	14,919,907	755,439	5,858,331	-	5,858,331	-	29,435,533
Person	733,835,906	19,233,103	753,069,009	26,333,775	11,641,369	15,358,851	-	15,358,851	63,298	806,466,302
Pitt	11,456,008	52,913	11,508,921	14,746,061	6,338,847	58,810,931	-	58,810,931	-	91,404,760
Polk	22,882,043	-	22,882,043	16,180,040	8,350,600	13,463,544	-	13,463,544	339,644	61,215,871
Randolph	105,521,535	-	105,521,535	59,485,099	21,051,217	47,878,349	16,589	47,894,938	-	233,952,789
Richmond	423,993,944	863,945	424,857,889	132,304,587	25,853,145	26,761,105	-	26,761,105	692,766	610,469,492
Robeson	99,851,405	820,677	100,672,082	61,043,397	17,339,202	38,160,575	25,750	38,186,325	-	217,241,006
Rockingham	306,962,914	5,154,058	312,116,972	10,306,138	30,754,224	33,579,331	-	33,579,331	50,948,872	437,705,537
Rowan	334,272,499	1,788,019	336,060,518	9,101,771	31,607,395	49,569,245	-	49,569,245	30,078,409	456,417,338

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 [\$]
Rutherford	226,783,801	27,000	226,810,801	27,065,737	7,285,379	25,802,179	-	25,802,179	-	286,964,096
Sampson	51,597,534	2,269,487	53,867,021	44,135,029	4,261,978	13,840,632	-	13,840,632	-	116,104,660
Scotland	21,713,393	98,532	21,811,925	14,662,866	5,161,552	17,521,278	-	17,521,278	-	59,157,621
Stanly	31,626,903	22,786	31,649,689	27,212,129	14,542,779	16,171,632	219,853	16,391,485	-	89,796,082
Stokes	398,288,106	1,791,988	400,080,094	17,045,333	1,086,562	18,225,865	-	18,225,865	-	436,437,854
Surry	61,592,565	16,270	61,608,835	32,583,768	0	22,416,361	-	22,416,361	2,711,829	119,320,793
Swain	21,106,418	79,100	21,185,518	-	490,464	8,201,161	-	8,201,161	-	29,877,143
Transylvania	43,064,938	5,030,710	48,095,648	18,704,886	3,688,338	35,809,091	-	35,809,091	-	106,297,963
Tyrrell	7,865,875	-	7,865,875	-	151,876	3,037,905	-	3,037,905	-	11,055,656
Union	86,958,162	45,954	87,004,116	114,134,807	64,836,108	66,640,717	90,460	66,731,177	-	332,706,208
Vance	45,684,051	14,560	45,698,611	4,377,985	6,673,217	17,681,615	-	17,681,615	31,238	74,462,666
Wake	1,810,034,165	17,387,841	1,827,422,006	51,043,540	206,234,009	490,103,793	-	490,103,793	30,327,797	2,605,131,145
Warren	23,636,922	36,594	23,673,516	20,289,312	8,400	10,301,323	-	10,301,323	469,346	54,741,897
Washington	18,323,116	-	18,323,116	29,213	763,885	4,364,067	-	4,364,067	-	23,480,281
Watauga	2,558,401	-	2,558,401	58,659,433	-	15,537,903	-	15,537,903	1,188,012	77,943,749
Wayne	251,125,209	142,308	251,267,517	21,626,134	19,882,555	32,535,594	-	32,535,594	-	325,311,800
Wilkes	80,119,961	192,990	80,312,951	25,089,899	-	15,234,657	-	15,234,657	2,130,305	122,767,812
Wilson	9,594,768	7,324	9,602,092	907,300	4,688,897	33,042,719	123,504	33,166,223	-	48,364,512
Yadkin	39,751,078	-	39,751,078	14,693,658	-	4,336,702	-	4,336,702	2,107,970	60,889,408
Yancey	7,242,626	-	7,242,626	24,081,149	1,105,225	8,325,260	-	8,325,260	-	40,754,260
All counties	13,414,650,584	104,223,092	13,518,873,676	2,807,650,022	1,910,059,271	4,183,821,458	1,018,518	4,184,839,976	466,488,537	22,887,911,482

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 seventy-nine counties. Non-system valuation for the other twenty-one counties are as follows:

Beaufort, \$58,380; Burke, \$119,003; Cherokee, \$3,554,799; Clay, \$3,370,454; Columbus, \$330,650; Craven, \$6,500; Davidson, \$7,115,560; Gaston, \$120,510; Halifax, \$82,050; Haywood, \$359,710; Hyde, \$1,059,031; Lincoln, \$3,685; Macon, \$2,457; McDowell, \$4,000; Moore, \$12,000; Onslow, \$8,000; 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-six counties. Non-system valuation for the other four counties are as follows:

Durham, \$15,169; Henderson, \$74,500; Wake, \$24,800; Warren, \$8,400.

3 Gas Pipeline Companies. System valuation and total valuation are the same in ninety-one counties. Non-system valuation for the other nine counties are as follows:

Alamance, \$34,690; Cabarrus, \$1,250,750; Chatham, \$164,079; Guilford, \$937,950; Harnett, \$49,080; Mecklenburg, \$780,912; Rockingham, \$43,954; Rowan, \$185,180; Wake, \$112,500.

**TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2010-2011**

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	5,610,154	3,569,119	9,179,273	-	547,467	563,578	10,290,318	Guilford	40,801,375	2,269,625	43,071,000	67,674,771	1,940,417	52,426,302	165,112,490
Alexander	1,409,518	999,224	2,408,742	-	-	-	2,408,742	Halifax	18,866,939	630,950	19,497,889	-	194,089	-	19,691,978
Alleghany	-	-	-	-	1,723	-	1,723	Harnett	11,724,946	483,068	12,208,014	-	116,594	-	12,324,608
Anson	18,806,463	17,665	18,824,128	-	18,209	2,222,849	21,065,186	Haywood	3,324,427	-	3,324,427	-	265,950	-	3,590,377
Ashe	-	-	-	-	1,941	-	1,941	Henderson	8,932,632	32,500	8,965,132	-	65,700	3,669,890	12,700,722
Avery	-	-	-	-	551	-	551	Hertford	5,470,803	97,947	5,568,750	-	36,884	-	5,605,634
Beaufort	9,895,263	526,950	10,422,213	-	38,404	1,396,480	11,857,097	Hoke	2,013,669	-	2,013,669	-	15,181	416,416	2,445,266
Bertie	4,584,719	78,200	4,662,919	-	54,497	-	4,717,416	Hyde	-	-	-	-	-	-	-
Bladen	12,628,270	113,464	12,741,734	-	39,719	-	12,781,453	Iredell	13,653,075	1,091,348	14,744,423	8,790	388,833	4,191,383	19,333,429
Brunswick	8,122,049	40,298	8,162,347	-	43,482	3,694,745	11,900,574	Jackson	4,814,945	15,625	4,830,570	-	29,366	515,384	5,375,320
Buncombe	25,281,190	873,100	26,154,290	9,454,312	391,046	6,263,326	42,262,974	Johnston	30,365,958	954,200	31,320,158	-	487,206	5,857,023	37,664,387
Burke	14,784,364	16,560	14,800,924	-	319,196	1,602,826	16,722,946	Jones	588,255	-	588,255	-	58,091	-	646,346
Cabarrus	13,579,211	756,290	14,335,501	215,209	386,303	6,193,016	21,130,029	Lee	8,805,889	403,802	9,209,691	-	22,907	509,327	9,741,925
Caldwell	-	79,500	79,500	-	46,708	22,511,955	22,638,163	Lenoir	4,202,550	120,080	4,322,630	570,175	150,750	1,537,138	6,580,693
Camden	1,548,525	-	1,548,525	-	3,972	-	1,552,497	Lincoln	9,986,888	46,572	10,033,460	8,790	273,399	-	10,315,649
Carteret	4,829,067	5,669,614	10,498,681	-	32,888	-	10,531,569	Macon	320,000	-	320,000	-	-	450,690	770,690
Caswell	4,898,882	205,860	5,104,742	-	103,551	-	5,208,293	Madison	10,608,300	6,000	10,614,300	-	-	-	10,614,300
Catawba	13,861,088	35,400	13,896,488	271,099	700,500	27,341,014	42,209,101	Martin	2,841,866	350,016	3,191,882	-	61,633	-	3,253,515
Chatham	6,820,350	361,775	7,182,125	-	57,889	-	7,240,014	McDowell	41,643,499	125,500	41,768,999	-	318,257	270,356	42,357,612
Cherokee	1,200,000	-	1,200,000	-	-	-	1,200,000	Mecklenburg	55,777,139	11,484,500	67,261,639	568,620,043	1,079,650	86,373,671	723,335,003
Chowan	1,363,061	-	1,363,061	-	4,981	434,746	1,802,788	Mitchell	31,692,700	21,500	31,714,200	-	-	478,907	32,193,107
Clay	-	-	-	-	-	-	-	Montgomery	2,821,494	-	2,821,494	-	92,903	-	2,914,397
Cleveland	19,410,709	524,150	19,934,859	-	86,557	7,287,734	27,309,150	Moore	7,068,933	440,970	7,509,903	-	26,274	1,958,290	9,494,467
Columbus	4,092,972	383,189	4,476,161	-	6,217	-	4,482,378	Nash	12,135,392	194,251	12,329,643	11,883	268,541	5,129,459	17,739,526
Craven	11,390,989	1,471,870	12,862,859	8,076,816	125,355	1,049,075	22,114,105	New Hanover	6,224,138	3,626,500	9,850,638	23,784,924	79,794	16,366,567	50,081,923
Cumberland	28,606,289	1,350,413	29,956,702	10,039,807	231,203	13,585,282	53,812,994	Northampton	19,952,558	19,098	19,971,656	-	69,210	1,103,420	21,144,286
Currituck	4,176,715	-	4,176,715	-	-	-	4,176,715	Onslow	-	512,418	512,418	6,341,292	401,870	673,934	7,929,514
Dare	-	-	-	1,359,804	28,437	267,254	1,655,495	Orange	7,529,335	562,710	8,092,045	8,790	653,824	1,213,587	9,968,246
Davidson	42,986,182	634,465	43,620,647	-	524,627	17,134,733	61,280,007	Pamlico	193	174,900	175,093	-	2,814	-	177,907
Davie	2,957,574	137,210	3,094,784	-	226,789	176,446	3,498,019	Pasquotank	3,661,975	-	3,661,975	7,268	8,794	-	3,678,037
Duplin	5,199,272	-	5,199,272	-	235,540	872,579	6,307,391	Pender	-	33,280	33,280	-	138,066	134,699	306,045
Durham	8,706,147	3,777,552	12,483,699	-	1,147,910	4,653,959	18,285,568	Perquimans	4,662,346	-	4,662,346	-	7,092	101,529	4,770,967
Edgecombe	21,235,157	1,328,764	22,563,921	-	78,889	-	22,642,810	Person	2,417,190	114,577	2,531,767	-	1,854	-	2,533,621
Forsyth	21,409,550	2,010,780	23,420,330	32,344	1,166,932	26,498,283	51,117,889	Pitt	7,304,586	658,998	7,963,584	2,609,322	58,785	3,117,137	13,748,828
Franklin	1,842,821	198,250	2,041,071	-	16,291	-	2,057,362	Polk	3,073,093	-	3,073,093	-	14,751	-	3,087,844
Gaston	28,286,182	630,698	28,916,880	-	556,973	2,305,729	31,779,582	Randolph	6,513,161	762,077	7,275,238	-	401,544	7,120,431	14,797,213
Gates	-	-	-	-	30,480	-	30,480	Richmond	25,803,225	173,963	25,977,188	-	83,769	-	26,060,957
Graham	-	-	-	-	-	-	-	Robeson	42,509,773	389,321	42,899,094	16,161	152,128	1,671,433	44,738,816
Granville	10,838,331	194,150	11,032,481	-	308,907	1,547,038	12,888,426	Rockingham	18,987,661	122,867	19,110,528	-	153,317	3,615,218	22,879,063
Greene	592,335	-	592,335	-	47,462	-	639,797	Rowan	30,326,572	671,903	30,998,475	-	362,849	8,400,057	39,761,381

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	23,048,584	758,022	23,806,606	-	46,028	5,827,300	29,679,934	Vance	3,324,380	613,387	3,937,767	-	230,190	-	4,167,957
Sampson	417,926	141,090	559,016	-	155,318	3,185,204	3,899,538	Wake	26,916,299	9,514,910	36,431,209	171,963,024	1,121,544	23,294,924	232,810,701
Scotland	11,209,115	56,310	11,265,425	-	18,719	4,009,453	15,293,597	Warren	736,596	234,761	971,357	-	151,817	668,108	1,791,282
Stanly	6,239,922	-	6,239,922	-	9,645	-	6,249,567	Washington	2,427,279	43,300	2,470,579	-	29,587	2,041,886	4,542,052
Stokes	7,039,565	611,520	7,651,085	-	103,416	-	7,754,501	Watauga	-	-	-	-	55,763	1,397,172	1,452,935
Surry	5,319,534	-	5,319,534	-	210,189	25,624,186	31,153,909	Wayne	8,529,549	315,940	8,845,489	-	79,923	5,671,704	14,597,116
Swain	3,331,736	-	3,331,736	-	15,164	-	3,346,900	Wilkes	1,962,682	-	1,962,682	-	41,440	512,724	2,516,846
Transylvania	1,303,316	329,175	1,632,491	-	-	-	1,632,491	Wilson	22,819,092	235,960	23,055,052	-	177,945	6,621,314	29,854,311
Tyrrell	-	-	-	-	24,903	-	24,903	Yadkin	-	-	-	-	97,027	3,141,043	3,238,070
Union	23,967,322	70,660	24,037,982	-	17,512	1,227,683	25,283,177	Yancey	4,033,157	101,220	4,134,377	-	-	-	4,134,377
								All counties	1,021,006,933	65,601,831	1,086,608,764	871,074,624	18,680,812	438,127,596	2,414,491,796

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

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

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

**TABLE 74. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2010-2011**

County	Public service valuation [\$]	Total county valuation [\$]	% of total county value	County	Public service valuation [\$]	Total county valuation [\$]	% of total county value	County	Public service valuation [\$]	Total county valuation [\$]	% of total county value
Alamance	260,006,341	11,971,206,117	2.17%	Hertford	65,987,985	1,218,384,073	5.42%	Vance	78,630,623	2,666,140,507	2.95%
Alexander	66,011,499	2,557,905,943	2.58%	Hoke	63,334,616	2,543,986,955	2.49%	Wake	2,837,941,846	119,300,331,724	2.38%
Alleghany	36,020,775	1,791,764,517	2.01%	Hyde	23,280,343	1,123,389,310	2.07%	Warren	56,533,179	2,523,929,593	2.24%
Anson	248,935,446	1,707,487,456	14.58%	Iredell	329,279,232	20,696,980,888	1.59%	Washington	28,022,333	799,060,102	3.51%
Ashe	63,117,304	3,761,959,293	1.68%	Jackson	151,137,486	11,249,078,115	1.34%	Watauga	79,396,684	8,755,822,288	0.91%
Avery	32,774,494	4,550,952,325	0.72%	Johnston	267,414,070	11,805,359,373	2.27%	Wayne	339,908,916	6,456,679,085	5.26%
Beaufort	83,262,357	5,612,302,612	1.48%	Jones	30,742,486	728,203,938	4.22%	Wilkes	125,284,658	5,510,608,375	2.27%
Bertie	39,560,229	1,094,151,169	3.62%	Lee	119,918,246	4,801,679,289	2.50%	Wilson	78,218,823	6,380,926,309	1.23%
Bladen	86,187,515	2,582,518,998	3.34%	Lenoir	93,262,570	3,660,272,672	2.55%	Yadkin	64,127,478	2,779,487,909	2.31%
Brunswick	1,153,728,963	33,491,766,256	3.44%	Lincoln	346,324,378	8,609,245,610	4.02%	Yancey	44,888,637	2,620,551,510	1.71%
Buncombe	513,573,883	29,074,629,895	1.77%	Macon	132,650,817	9,286,453,109	1.43%	All counties	25,302,403,278	988,516,502,471	2.56%
Burke	181,207,434	6,690,289,191	2.71%	Madison	49,327,292	1,915,324,702	2.58%				
Cabarrus	271,487,306	21,215,619,570	1.28%	Martin	58,968,680	1,825,765,321	3.23%				
Caldwell	150,835,535	5,452,150,080	2.77%	McDowell	148,599,766	3,158,618,889	4.70%				
Camden	15,580,274	1,244,607,979	1.25%	Mecklenburg	3,226,935,045	100,176,446,891	3.22%				
Carteret	140,251,857	19,316,443,823	0.73%	Mitchell	66,481,926	1,816,391,124	3.66%				
Caswell	62,194,398	1,470,558,705	4.23%	Montgomery	59,913,211	2,320,025,145	2.58%				
Catawba	610,253,127	14,882,135,491	4.10%	Moore	154,515,305	11,739,255,709	1.32%				
Chatham	250,159,004	8,635,822,238	2.90%	Nash	114,209,989	6,892,011,020	1.66%				
Cherokee	53,931,528	4,098,223,965	1.32%	New Hanover	429,491,375	33,790,111,320	1.27%				
Chowan	22,724,762	1,464,194,685	1.55%	Northampton	100,533,820	1,861,684,392	5.40%				
Clay	27,322,790	2,085,994,916	1.31%	Onslow	221,310,911	12,283,836,186	1.80%				
Cleveland	374,726,300	6,649,021,815	5.64%	Orange	229,583,067	15,681,745,127	1.46%				
Columbus	120,606,017	3,356,273,924	3.59%	Pamlico	17,808,691	1,399,335,568	1.27%				
Craven	141,105,952	9,593,129,487	1.47%	Pasquotank	52,532,359	3,330,430,944	1.58%				
Cumberland	348,880,372	20,853,132,942	1.67%	Pender	69,855,719	4,776,249,452	1.46%				
Currituck	73,394,050	8,262,851,330	0.89%	Perquimans	34,206,500	1,709,134,572	2.00%				
Dare	129,260,731	17,566,744,473	0.74%	Person	808,999,923	3,852,882,833	21.00%				
Davidson	383,598,872	12,911,086,728	2.97%	Pitt	105,153,588	11,608,859,664	0.91%				
Davie	72,921,323	4,243,878,696	1.72%	Polk	64,303,715	2,741,175,155	2.35%				
Duplin	114,493,625	3,708,962,797	3.09%	Randolph	248,750,002	10,172,981,425	2.45%				
Durham	504,009,682	29,511,744,787	1.71%	Richmond	636,530,449	2,855,334,379	22.29%				
Edgecombe	144,975,889	3,080,963,902	4.71%	Robeson	261,979,822	5,809,079,567	4.51%				
Forsyth	606,245,905	33,901,831,354	1.79%	Rockingham	460,584,600	6,034,184,255	7.63%				
Franklin	126,014,026	4,037,264,410	3.12%	Rowan	496,178,719	11,842,061,153	4.19%				
Gaston	703,877,245	14,630,591,951	4.81%	Rutherford	316,644,030	5,919,232,960	5.35%				
Gates	21,314,292	920,345,102	2.32%	Sampson	120,004,198	3,459,193,125	3.47%				
Graham	31,447,086	1,270,711,507	2.47%	Scotland	74,451,218	1,898,939,433	3.92%				
Granville	113,672,985	3,947,667,332	2.88%	Stanly	96,045,649	4,231,090,231	2.27%				
Greene	33,734,650	994,133,276	3.39%	Stokes	444,192,355	3,609,700,640	12.31%				
Guilford	1,035,538,236	44,877,148,558	2.31%	Surry	150,474,702	5,287,955,999	2.85%				
Halifax	166,430,768	3,550,314,558	4.69%	Swain	33,224,043	1,414,558,171	2.35%				
Harnett	167,779,881	7,034,567,211	2.39%	Transylvania	107,930,454	5,964,781,434	1.81%				
Haywood	132,236,474	7,208,507,015	1.83%	Tyrrell	11,080,559	489,442,425	2.26%				
Henderson	201,935,623	13,226,431,203	1.53%	Union	357,989,385	23,042,122,944	1.55%				

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

County	Rate	Fiscal year 2007-2008				Rate	Fiscal year 2008-2009				Rate	Fiscal year 2009-2010			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Alamance	3	618,352			22,278	3	536,112			19,543	3	481,530			73,768
Alexander					9,900					10,490					11,580
Alleghany	3	43,169			3,950	3	42,677			3,700	3	37,509			3,725
Anson	3	23,418			3,640	3	21,481			3,990	3	18,688			4,730
Ashe	3	147,471			8,274	3	142,670			8,830	3	146,057			7,666
Avery					7,250					7,150					7,170
Beaufort					7,303					13,978					22,358
Bertie					6,177					6,036					6,437
Bladen					14,471					10,786					2,808
Brunswick	1	1,090,000			57,279	1	1,030,525			53,324	1	992,280			63,256
Buncombe	4	6,842,201			111,468	4	6,218,003			112,093	4	6,259,792			25,275
Burke	3	303,140			16,302	6	298,553			17,809	6	261,209			18,169
Cabarrus	5	2,110,664			645,934	6	2,408,442			706,384	6	3,204,861			593,045
Caldwell	3	98,771			14,106	3	74,027			23,080	3	71,933			20,449
Camden	6	6,399		429,050	2,605	6	25,499		261,656	3,230	6	43,986		282,334	6,520
Carteret	5	4,774,241			13,051	5	4,404,214			48,393	5	4,175,940			32,973
Caswell					6,510					4,825					6,080
Catawba					53,980					51,298					47,224
Chatham	3	104,429			18,420	3	72,924			17,145	3	65,331			18,085
Cherokee	3	127,484			11,400	3	103,259			11,450	3	105,524			10,510
Chowan	5	126,049		773,137	2,375	5	111,965		277,266	2,150	5	95,930		321,503	2,205
Clay	3	18,405			3,400	3	14,658			3,600	3	14,036			4,570
Cleveland	3	195,531			19,020	3	173,819			19,805	3	174,322			19,025
Columbus	3	108,299			24,216	3	81,920			20,354	3	63,349			23,628
Craven	6	1,273,880			51,772	6	1,224,656			56,157	6	1,261,519			68,553
Cumberland	6	4,147,600	4,736,543		438,582	6	4,255,011	5,056,897		439,507	6	4,131,480	5,081,901		412,921
Currituck	6	8,944,369		2,559,784	36,791	6	9,276,524		1,890,224	36,029	6	8,672,218		2,300,500	457,315
Dare	5	17,255,037	1,908,072	5,627,009	31,069	5	17,182,669	1,851,189	4,037,302	31,393	5	17,187,537	1,864,990	4,427,204	32,869
Davidson					45,295					42,228					48,517
Davie	3	43,796			15,157	3	38,470			14,090	3	40,788			14,049
Duplin	6	239,316			28,128	6	198,169			21,475	6	192,323			25,548
Durham	6	8,901,086			962,010	6	7,691,180			965,392	6	6,723,033			1,098,711
Edgecombe					36,192					32,749					35,138
Forsyth	6	4,065,965			444,825	6	3,372,748			399,045	6	3,158,460			372,792
Franklin	6	59,797			19,435	6	62,055			164,333	6	51,188			20,471
Gaston	3	1,035,162			803,472	3	939,368			764,112	3	844,017			820,549
Gates					2,033					1,745					1,850
Graham	3	152,816			4,650	3	138,052			3,400	3	137,209			4,720
Granville	6	155,041			11,821	6	205,795			11,121	6	188,877			8,339
Greene					5,711					7,186					5,730

TABLE 75. -Continued

County	R a t e %	Fiscal year 2007-2008				R a t e %	Fiscal year 2008-2009				R a t e %	Fiscal year 2009-2010			
		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	4,665,109			179,797	3	4,077,263			167,012	3	3,891,954			219,295
Halifax	5	558,584			22,292	5	568,589			23,329	5	589,972			23,935
Harnett	6	393,721			30,050	6	362,767			33,230	6	411,449			2,078,385
Haywood	4	930,481			25,050	4	975,405			27,800	4	902,195			27,190
Henderson	4	944,822			34,710	4	958,945			34,980	4	886,188			35,100
Hertford	3	45,317			15,928	3	38,369			16,570	3	33,776			20,251
Hoke					9,592					10,256					10,018
Hyde	3	435,976			1,780	3	430,600			1,325	3	416,787			1,220
Iredell					70,928					70,387					74,195
Jackson	3	514,805			18,309	3	429,378			19,236	3	413,939			17,599
Johnston	3	569,764			58,672	3	542,577			55,284	3	577,545			63,597
Jones					650					700					850
Lee	3	184,017			15,072	3	151,748			15,462	3	158,957			15,454
Lenoir	3	188,708			22,368	3	181,336			20,875	3	179,620			21,122
Lincoln	3	56,691			24,400	3	43,546			23,550	3	52,167			29,380
Macon	3	472,473				3	407,720			13,800	3	403,518			12,600
Madison	5	159,922			8,869	5	160,562			8,486	5	153,972			9,143
Martin	6	252,918			5,280	6	216,541			6,021	6	182,297			4,895
McDowell	5	233,638			14,775	5	263,195			15,683	5	246,086			779
Mecklenburg	8	34,846,075	19,989,382		375,248	8	29,469,716	19,226,504		380,694	8	28,130,270	19,466,059		382,310
Mitchell	3	56,988			4,700	3	48,992			4,650	3	44,340			5,270
Montgomery	3	28,226			905	3	24,660			8,970	3	25,102			9,610
Moore	3	1,386,839			19,975	3	1,131,722			41,395	3	1,096,171			45,355
Nash	5	1,112,696			196,889	5	1,081,645			92,515	5	1,056,049			224,192
New Hanover	3	4,305,353			49,827	6	3,532,900			148,466	6	3,332,539			53,573
Northampton					4,590					4,335	6	42,962			4,135
Onslow	3	1,540,065			97,889	3	1,676,045			91,979	3	1,686,760			94,033
Orange	3	724,486			133,493	3	935,220			483,000	3	875,750			453,523
Pamlico					3,200					5,120					4,910
Pasquotank	6	507,667		1,889,495	10,745	6	477,517		798,249	11,205	6	442,090		747,129	9,245
Pender	3	11,161			9,657	3	9,152			4,635	3	7,978			7,065
Perquimans	6	4,031		472,461	25,714	6	11,725		435,085	12,060	6	10,058		385,986	9,496
Person	5	155,415			23,229	5	161,597			23,001	5	152,669			23,461
Pitt	6	1,469,467			35,930	6	1,364,073			74,972	6	1,393,624			70,509
Polk	3	74,874			6,800	3	66,108			5,900	3	66,146			7,650
Randolph	3	381,301			104,451	5	366,575			100,133	5	563,064			105,060
Richmond	3	260,640			6,655	3	237,526			8,604	3	239,682			4,881
Robeson					31,523					41,181					41,193
Rockingham	3	170,877			40,794	3	235,283			46,787	3	167,372			11,079
Rowan	3	322,162			80,597	3	302,666			80,777	3	320,294			88,002

TABLE 75. -Continued

County	Rate	Fiscal year 2007-2008				Rate	Fiscal year 2008-2009				Rate	Fiscal year 2009-2010			
		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	578,181			12,900	5	519,274			12,700	5	492,156			11,700
Sampson	3				19,800	3	50,205			17,600	3	66,712			19,680
Scotland	6	297,372			5,095	6	316,000			5,728	6	309,786			4,570
Stanly	6	215,575			29,692	6	197,666			44,072	6	180,566			34,320
Stokes					52,246					49,705					39,767
Surry					22,724					15,510	6	56,277			32,564
Swain	3	367,680			9,000	3	386,571			10,620	3	331,131			10,290
Transylvania	4	345,030			10,498	4	307,908			11,068	4	303,488			10,235
Tyrrell	6	5,992			875	6	4,093			725	6	5,438			985
Union					42,983					41,143					45,550
Vance	3	338,030			21,547	3	309,159			26,580	3	293,415			22,396
Wake	6	14,686,700	16,925,265		203,419	6	13,484,795	17,581,737		199,470	6	12,976,863	17,305,646		203,662
Warren					14,385					23,924					10,286
Washington	6	121,115			2,958	6	106,554			3,225	6	91,458			2,430
Watauga	6	821,796			18,573	6	778,309			8,798	6	730,718			5,900
Wayne					53,297					54,539					62,430
Wilkes					334,414					279,793					347,923
Wilson	3	438,977			37,505	3	419,298			39,604	3	406,511			40,573
Yadkin					14,050	6	32,497			14,800	6	34,197			17,780
Yancey	3	63,755			5,605	3	49,006			6,408	3	43,117			6,243
Total		139,257,360	43,559,262	11,750,936	6,753,149		128,248,443	43,716,327	7,699,782	7,269,779		124,276,100	43,718,596	8,464,656	9,708,169
Total collections					201,320,707					186,934,331					186,167,521

Detail may not add to totals due to rounding.

TABLE 76. -Continued

Municipality	Fiscal year 2007-2008			Fiscal year 2008-2009			Fiscal year 2009-2010					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Bertie												
Askewville												
Aulander								377				3,679
Colerain												
Kelford												
Lewiston-Woodville								325				200
Powellsville												
Roxobel								120				115
Windsor								3,425				2,900
Bladen												
Bladenboro								3,620				3,860
Clarkton								1,800				1,638
Dublin								973				828
East Arcadia												
Elizabethtown								27,927				25,463
Tar Heel												370
White Lake								8,680				9,620
Brunswick												
Bald Head Island	6	635,520			6	657,416		1,110	6	676,645		368
Belville								6,758				6,083
Boiling Spring Lakes								5,847				7,941
Bolivia												
Calabash								7,289				10,116
Carolina Shores												8,800
Caswell Beach	5	170,460			5	180,054		5,408	5	204,072		5,248
Holden Beach	5	1,531,811			5	1,265,624		7,392	5	1,419,493		7,335
Leland								102,342				85,115
Navassa												3
Northwest								2,012				1,773
Oak Island	5	964,053			5	930,171			5	886,488		
Ocean Isle Beach	3	1,168,621			3	882,277		14,563	3	1,127,178		15,764
Sandy Creek												
Shalotte	3	83,051			3	73,766		19,989	3	60,754		2,556
Southport	3	13,145			3	17,777		20,321	3	46,235		20,358
St James												
Sunset Beach	5	933,160			5	854,546		405	5	727,717		450
Varnamtown												
Buncombe												
Asheville								1,894,330				2,473,980
Biltmore Forest												
Black Mountain								65,121				54,479
Montreat												
Weaverville								4,743				4,788
Woodfin								11,859				17,568

TABLE 76. -Continued

Municipality	Fiscal year 2007-2008			Fiscal year 2008-2009			Fiscal year 2009-2010					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Burke												
Connelly Springs												25
Drexel												
Glen Alpine				173				680				701
Hickory**												
Hildebran												
Long View**												
Morganton				56,751				58,486				57,359
Rhodhiss**												130
Rutherford College												870
Valdese												
Cabarrus												
Concord				2,141,816				1,979,239				1,852,169
Harrisburg								3,330				2,910
Kannapolis*				532,723				497,068				504,265
Locust**												
Midland												
Mount Pleasant				75				15				
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				3,525				3,358				3,825
Hickory**												
Hudson												
Lenoir				124,813				120,980	3	20,935		48,307
Rhodhiss*				6				322				
Sawmills												
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				17,684				21,643				20,355
Beaufort				27,757				30,363				32,836
Bogue												
Cape Carteret				7,400				7,654				8,037
Cedar Point												
Emerald Isle				15,644				14,792				14,289
Indian Beach								985				1,092
Morehead City				70,430				74,619				73,689
Newport				8,563				7,245				6,805
Peletier												
Pine Knoll Shores				3,573				4,088				39,156

TABLE 76. -Continued

Municipality	Fiscal year 2007-2008			Fiscal year 2008-2009			Fiscal year 2009-2010						
	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	
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	
Franklin													
Bunn							2,658					2,001	2,286
Centerville													
Franklinton							18,165					9,192	8,681
Louisburg							3,340					11,608	11,797
Youngsville							5,924					4,595	5,975
Wake Forest**													
Gaston													
Belmont					3	25,206		22,433		3	58,764		15,043
Bessemer City								24,602					23,646
Cherryville								20,731					28,221
Cramerton												185	67
Dallas								6,048					8,674
Gastonia	3	466,731			3	369,704		1,050,462		3	336,693		1,006,587
High Shoals*													
Kings Mountain**													
Lowell								3,141					3,199
McAdenville													
Mount Holly								14,349					14,548
Ranlo										3	9,364		
Spencer Mountain													
Stanley													
Gates													
Gatesville													
Graham													
Lake Santeetlah													
Robbinsville													
Granville													
Butner													
Creedmoor								37,454				38,407	41,612
Oxford								67,715				90,392	178,640
Stem													
Stovall													
Greene													
Hookerton								15				15	15
Snow Hill													
Walstonburg								151				151	166

TABLE 76. -Continued

Municipality	Fiscal year 2007-2008			Fiscal year 2008-2009			Fiscal year 2009-2010					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Guilford												
Archdale**												
Burlington**												
Gibsonville**												
Greensboro	3	3,799,301		5,334,472	3	3,443,783		5,624,943	3	3,316,307		5,329,648
High Point*	3	1,830,275		2,831,330	3	1,584,659		3,729,402	3	1,441,768		2,689,436
Jamestown												
Kernersville**												
Oak Ridge												
Pleasant Garden												
Sedalia												
Stokesdale												
Summerfield												
Whitsett				140								
Halifax												
Enfield				7,503				7,889				11,260
Halifax				163				133				152
Hobgood				235				236				250
Littleton				4,864				4,586				5,299
Roanoke Rapids	1	86,572		157,034	1	95,241		154,347	1	88,561		151,074
Scotland Neck				5,268				5,527				
Weldon				14,368				15,713				16,668
Harnett												
Angier				6,587				7,747				
Broadway**												
Coats				2,685				19,207				12,592
Dunn				73,914				179,170				72,512
Erwin				8,961				17,429				9,559
Lillington				7,530				7,327				7,619
Haywood												
Canton				9,973				8,299				7,959
Clyde				230				240				308
Maggie Valley				14,769				15,836				18,723
Waynesville				178,907				192,219				19,580
Henderson												
Flat Rock												
Fletcher				11,236				14,401				15,935
Hendersonville				204,412				79,747				152,100
Laurel Park												
Mills River												
Saluda**												
Hertford												
Ahoskie	3	41,470		103,708	3	30,534		115,140	3	32,065		147,768
Cofield				526				525				515
Como				88				89				90
Harrellsville												
Murfreesboro				4,713				4,583				6,935
Winton				4,378				8,196				3,973

TABLE 76. -Continued

Municipality	Fiscal year 2007-2008			Fiscal year 2008-2009			Fiscal year 2009-2010					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Hoke												
Raeford								705				560
Red Springs**												585
Hyde												
Iredell												
Davidson**												
Harmony								30				
Love Valley												
Mooresville	4	699,499			4	634,607		61,682	4	604,599		52,203
Statesville	5	729,640			5	627,122		379,907	5	652,412		369,206
Troutman												
Jackson												
Dillsboro								2,277				1,012
Forest Hills												
Highlands**												
Sylva								18,644				19,549
Webster												
Johnston												
Benson	2	13,251			2	11,007		15,136	2	11,062		11,062
Clayton								31,100				38,337
Four Oaks								3,108				3,425
Kenly*					2	24,822			2	23,074		
Micro								130				120
Pine Level								6,391				3,285
Princeton								2,005				1,704
Selma	2	113,890			2	106,083		14,127	2	98,378		13,448
Smithfield	2	120,837			2	118,361			2	114,074		25,940
Wilson's Mills												
Zebulon**												
Jones												
Maysville												4,002
Pollocksville												
Trenton												
Lee												
Broadway*												
Sanford								212,471				284,339
Lenoir												
Grifton**												
Kinston	3	191,175			3	176,982		185,707	3	179,672		202,332
La Grange								4,808				5,793
Pink Hill								3,076				2,924
Lincoln												
Lincolnton	3	57,027			3	44,395			3	50,526		
Maiden**												
Macon												
Franklin								22,158	3	91,857		21,540
Highlands*								6,484				4,325

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2007-2008			R a t e %	Fiscal year 2008-2009			R a t e %	Fiscal year 2009-2010		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Madison												
Hot Springs												
Mars Hill				2,117				1,834			2,296	
Marshall												
Martin												
Bear Grass												
Everetts				45				45			90	
Hamilton												
Hassell												
Jamesville								360			360	
Oak City												
Parmele												
Robersonville				5,692				5,334			7,397	
Williamston				33,675				33,277			30,789	
McDowell												
Marion				21,240				27,212			25,636	
Old Fort				2,910				2,910			2,910	
Mecklenburg												
Charlotte				37,394,571				41,189,366			40,341,946	
Cornelius				92,800								
Davidson*												
Huntersville												
Matthews				366,693				487,741			516,464	
Mint Hill												
Pineville				554,221				610,274			587,319	
Stallings**												
Weddington**												
Mitchell												
Bakersville				1,299				1,424			1,239	
Spruce Pine				5,278				5,404			5,545	
Montgomery												
Biscoe												
Candor				50				210			30	
Mount Gilead				90				90			90	
Star												
Troy				3,705				3,369			29,204	
Moore												
Aberdeen				21,226				3,595			15,997	
Cameron				54				30			50	
Carthage				14,188				14,174			13,350	
Foxfire Village												
Pinebluff				9,702				10,624			5,612	
Pinehurst				666				482			420	
Robbins				2,128				2,204			2,289	
Southern Pines				27,653				25,392			37,373	
Taylortown												
Vass												
Whispering Pines				2,446				1,183			1,311	

TABLE 76. -Continued

Municipality	Fiscal year 2007-2008			Fiscal year 2008-2009			Fiscal year 2009-2010					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wake												
Angier**												
Apex				129,565				133,842				134,137
Cary*				3,148,182				3,152,250				3,134,798
Durham**												
Fuquay-Varina				97,706				99,079				121,861
Garner				167,950				271,673				367,923
Holly Springs				132,880				171,839				204,215
Knightdale				122,441				178,290				175,909
Morrisville*				426,718				495,065				620,646
Raleigh*				12,709,122				14,009,983				14,202,189
Rolesville				25,105				22,959				32,892
Wake Forest*				128,060				134,146				147,266
Wendell				7,637								
Zebulon*				25,618				17,267				16,243
Warren												
Macon												
Norlina												
Warrenton				2,238				3,214				3,705
Washington												
Creswell				350								750
Plymouth												9,020
Roper				263				1,778				
Watauga												
Beech Mountain*	6	219,851			6	193,926			6	188,432		
Blowing Rock*	6	795,606		14,326	6	680,106		15,233	6	625,849		12,992
Boone	3	554,173		47,554	3	525,856		46,196	3	1,104,950		35,261
Seven Devils*	6	61,094		1,142	6	49,920		887	6	49,504		632
Wayne												
Eureka												
Fremont				50				105				
Goldsboro	5	485,029		224,902	5	490,139		235,121	5	456,205		245,696
Mount Olive*				12,367				14,629				20,583
Pikeville												
Seven Springs												110
Walnut Creek												
Wilkes												
Elkin**												
North Wilkesboro				12,909				10,652				11,358
Ronda				170								218
Wilkesboro	3	140,845		17,005	3	122,844		19,060	3	109,388		31,807

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2007-2008			R a t e %	Fiscal year 2008-2009			R a t e %	Fiscal year 2009-2010		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Wilson												
Black Creek												
Elm City				2,398			2,398				2,680	
Kenly**												
Lucama				1,041			886				1,005	
Saratoga												
Sharpsburg**												
Sims				193			225					
Stantonsburg				1,674			685				671	
Wilson				505,958			532,064				499,828	
Yadkin												
Boonville												
East Bend												
Jonesville	6	289,565		6,157	6	282,664	5,983	6	270,296		5,473	
Yadkinville				250	6	19,669	100	6	18,050		50	
Yancey												
Burnsville				20,705			19,453				18,235	
Total		26,374,474	222,970	94,201,301		24,516,584	242,935	97,316,740	25,038,369	240,228	99,088,865	
Total collections				120,798,744				122,076,259			124,367,462	

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.