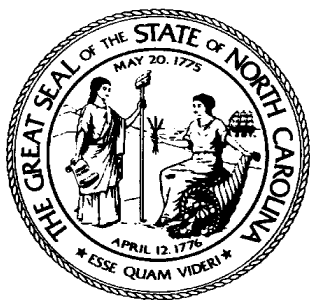
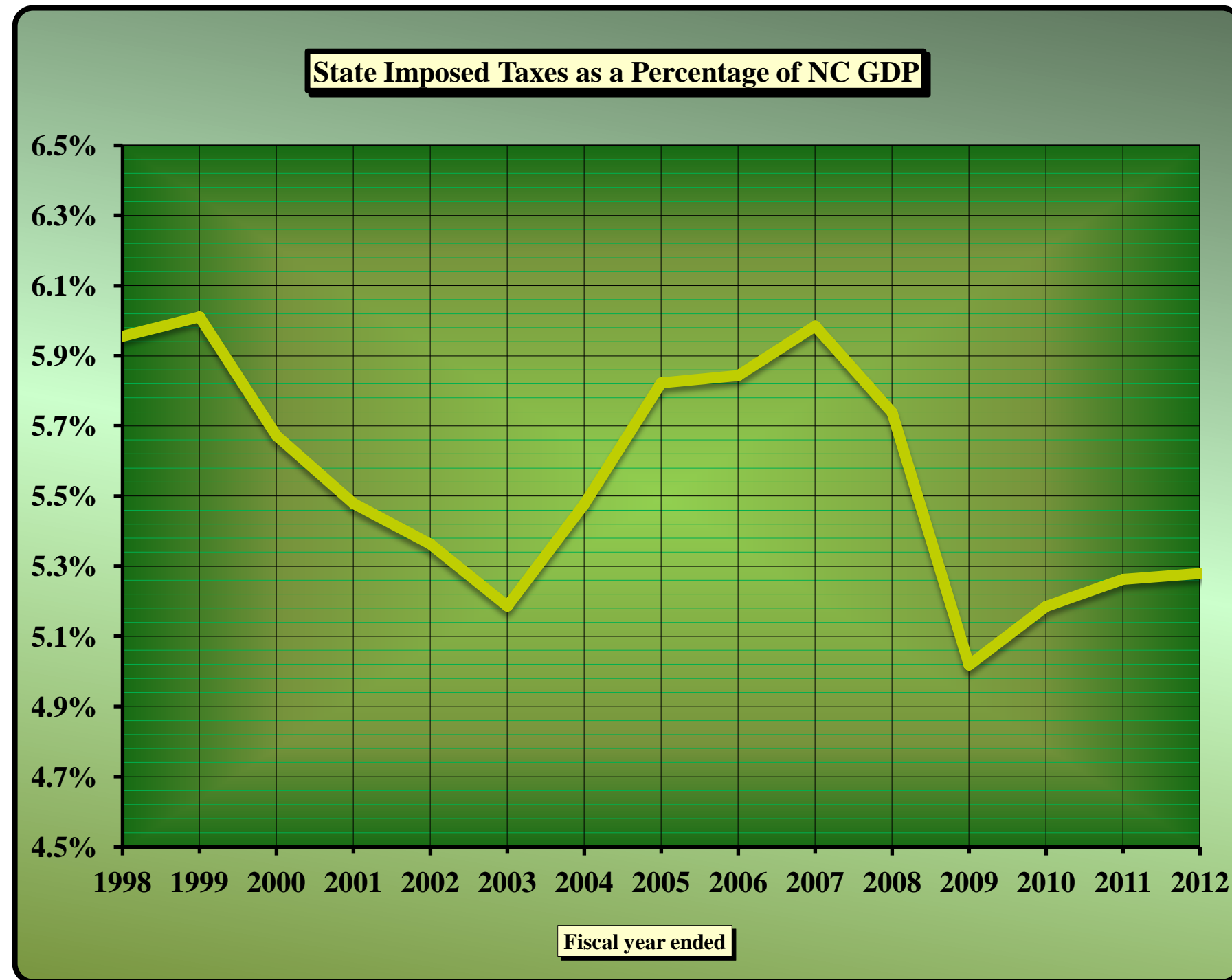


Statistical Abstract of North Carolina Taxes 2012



**Statistical Abstract of North Carolina Taxes
2012**

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 Revenue Research Division, based primarily on data recorded from individual and business tax forms in the Department's data systems.

TABLE of CONTENTS
TABLES

Number Title

PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

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

PART II . SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

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

PART III . STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX

- 4) State Government Tax Collections in the United States by Type of Tax by State
5) Estate Tax Collections [Article 1A.]
6) Privilege Tax Collections [Article 2.]
7) Cigarette and Other Tobacco Tax Collections in the United States by State
8) Tobacco Products Tax Collections [Article 2A.]
9) Per Capita Tax-Paid Cigarette Sales
10) Alcoholic Beverages Tax Rates and Net Collections and Personal Income by State
11) Alcoholic Beverage Tax Collections [Article 2C.]
12) Net Alcoholic Beverage Tax Collections by Type
13) Collections of Fortified and Unfortified Wine Excise Taxes and Wine Licenses
14) Collections of Beer and Spirituous Liquor Excise Taxes and Licenses and Liquor Surcharge Tax
15) Unauthorized Substance Taxes Collections [Article 2D.]
16) Franchise Tax Collections [Article 3.]
17A) Franchise Tax On Electric Power, Water, and Sewerage Companies and Piped Natural Gas Excise Tax
Net Collections and Distributable Proceeds for 2011-2012 [Articles 3., 5E.]
17B) State Sales and Use Tax: Electricity, Telecommunications, and Video Programming Services
Net Collections and Distributable Proceeds for 2011-2012
18) Primary Forest Products Tax Net Collections [§ 113A, Article 12.]
19) Primary Forest Products Tax: Amount of Quarterly Tax Due According to Type of Forest Product
20) Corporate Income Tax Rates and Net Collections and Individual Income Tax Net Collections and
Sales Tax Net Collections for Those States Levying a Corporate Income Tax
21) Corporation Income Tax Collections [Article 4., Part 1.]
22) Individual Income Tax Rates and Net Collections and Personal Income for Those States Levying a Tax
On Personal Income
22A) Federal Itemization/Standard Deduction Rate by State, Tax Year 2010
23) Individual Income Tax Collections [Article 4., Part 2.]
24) Gross Individual Income Tax Collections by Type of Payment
25) North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income
26) Statistics of Special Programs
27) General Sales Tax Rates and Net Collections and Individual Income Tax Net Collections and Personal Income
for Those States Levying a General Sales Tax
28) State Sales and Use Tax Collections [Article 5.]
29) State Per Capita Sales and Use Tax Gross Collections, Per Capita Motor Fuels Tax Gross Collections,
Per Capita Individual Income Tax Gross Collections, and State Per Capita Personal Income
30) State Sales and Use Tax Gross Collections Generated from the State General Rate Per One Cent (1¢) of Tax
31) State Per Capita Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax
32) State Sales and Use Tax: Gross Collections by Business Groups and Units
33) Sales and Use Tax Refunds by Type of Tax Refunded by Type of Claimant
34) Sales and Use Tax Governmental Refunds by Type of Governmental Claimant

TABLE of CONTENTS

(Continued)

<u>Number</u>	<u>Title</u>	
35A)	Sales and Use Tax Nonprofit Refunds by Size of Refund by Fiscal Year	
35B)	Sales and Use Tax Nonprofit Refunds of \$100,001 or More by Type of Claimant by Fiscal Year	
36A)	State Sales and Use Tax: Gross Collections by County	
36B)	State Sales and Use Tax: Percent Change in Gross Collections by County	
37A)	State Sales and Use Tax: Retail Taxable Sales by County	
37B)	State Sales and Use Tax: Percent Change in Retail Taxable Sales by County	
38)	A County Comparison of State Sales and Use Tax Gross Collections for 1997-1998 and 2011-2012 [Rank, Contribution Percentage, and Overall Growth]	
39)	A County Comparison of State Retail Taxable Sales for 1997-1998 and 2011-2012 [Rank, Contribution Percentage, and Overall Growth]	
40)	North Carolina Highway Use Tax Net Collections	[Article 5A.]
41)	Scrap Tire Disposal Tax Collections	[Article 5B.]
42)	White Goods Disposal Tax Collections	[Article 5C.]
43)	Dry-Cleaning Solvent Tax Collections	[Article 5D.]
44)	Piped Natural Gas Excise Tax Collections	[Article 5E.]
45)	Certain Machinery and Equipment Tax Collections	[Article 5F.]
46)	Solid Waste Disposal Tax Collections	[Article 5G.]
47)	Gift Tax Collections	[Article 6.]
48)	Freight Car Lines Tax Collections	[Article 8A.]
49)	Insurance Premium Tax and License Collections	§ 58[Article 6.]; § 105[Article 8B.]
50)	Insurance Premium Tax Net Collections by Type	
51)	Excise Stamp Tax On Conveyances	[Article 8E.]
52)	Motor Fuel Excise Tax Rates and Net Collections by State	
53)	Motor Fuels Tax Collections	[Subchapter V.]
54)	Gallons of Fuel Sold In North Carolina: Taxable and Non-Taxable	
55)	1/4 Cent Motor Fuels and Oil Inspection Fees	§ 119[Article 3.]
PART IV . LOCAL GOVERNMENT SALES AND USE TAX REVENUES		
56)	Summary of Local Sales and Use Tax Collections, Tax Allocations, and Distributable Proceeds by County for Fiscal Year 2011-2012	§ 105[Articles 39., 40., 42., 43., 44., 45., 46.]
57)	Article 39 First One-Cent (1¢) Local Government Sales and Use Tax Allocations and Distributable Proceeds by County for Fiscal Year 2011-2012	[Article 39.]
58A)	Article 40 First One-Half Cent (1/2¢) Local Government Sales and Use Tax Allocations and Distributable Proceeds by County for Fiscal Year 2011-2012	[Article 40.]
58B)	Article 42 Second One-Half Cent (1/2¢) Local Government Sales and Use Tax Allocations and Distributable Proceeds by County for Fiscal Year 2011-2012	[Article 42.]
59)	Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax Allocations and Distributable Proceeds by County for Fiscal Year 2011-2012	[Article 44.]
60A)	Article 43 Local Government Sales and Use Taxes for Public Transportation	[Article 43.]
60B)	Article 45 Local Government Sales and Use Tax for Beach Nourishment	[Article 45.]
60C)	Article 46 One-Quarter Cent (1/4¢) County Sales and Use Tax Allocations and Distributable Proceeds by County for Fiscal Year 2011-2012	[Article 46.]

TABLE of CONTENTS

(Continued)

Number Title

PART V . OTHER LOCAL GOVERNMENT TAXES AND REVENUES

- 61) Tax Levies of Local Governments by Type of Tax
- 62) Summary of Local Government Tax and Reimbursement Revenues by Type
- 63) Local Government Shares of State Administered Tax Levies by Types of Taxes
- 64) State Aid Paid to Counties and Municipalities by Type
- 65) County Tax Levies and County Shares of State Taxes by Type, Fiscal Year 2011-2012
- 66) Amounts of Municipal Revenues by Types and Municipal Shares of State Taxes, Fiscal Year 2011-2012
- 67) Local Property Tax Levies by Location of Property and Tax Jurisdictions
- 68) Weighted Average Property Tax Rates per \$100 of Assessed Valuation by Tax Jurisdictions and by Location of Property
- 69) Total Assessed Value of Specified Classes of Property Locally Taxable in North Carolina
- 70) Assessed Valuation of Property Locally Taxable by Location
- 71) Total Property Taxes Levied by Special Tax Districts
- 72) Valuation of Property of Utility Companies by Counties and by Types of Companies for 2011-2012
- 73) Valuation of Property of Transportation Companies by Counties and by Types of Companies for 2011-2012
- 74) Valuation of Public Service Company Property as a Percentage of Total Valuation by County, Fiscal Year 2011-2012
- 75) Collections of Occupancy, Prepared Foods, Land Transfer Taxes, and License Taxes by County
- 76) Collections of Occupancy, Meals, and License Taxes by Municipality

PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

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

Fiscal year	NC GDP [current dollars] [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percent of NC GDP
	Amount [\$]	Percent change %	General tax amount [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
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...	412,912,000,000	1.36%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.19%
2010-2011...	426,875,000,000	3.38%	21,464,738,702	1,000,330,096	22,465,068,798	4.93%	5.26%
2011-2012...	436,144,000,000	2.17%	21,766,906,777	1,258,724,812	23,025,631,589	2.50%	5.28%

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 6, 2013; North Carolina Employment Security Commission. Unemployment taxes.

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

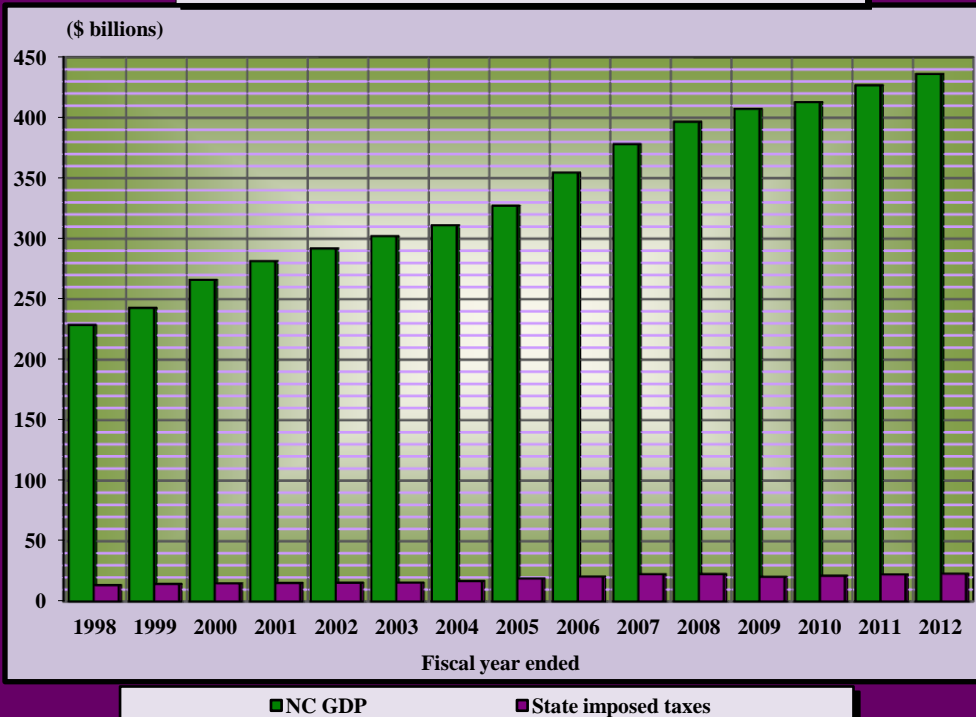


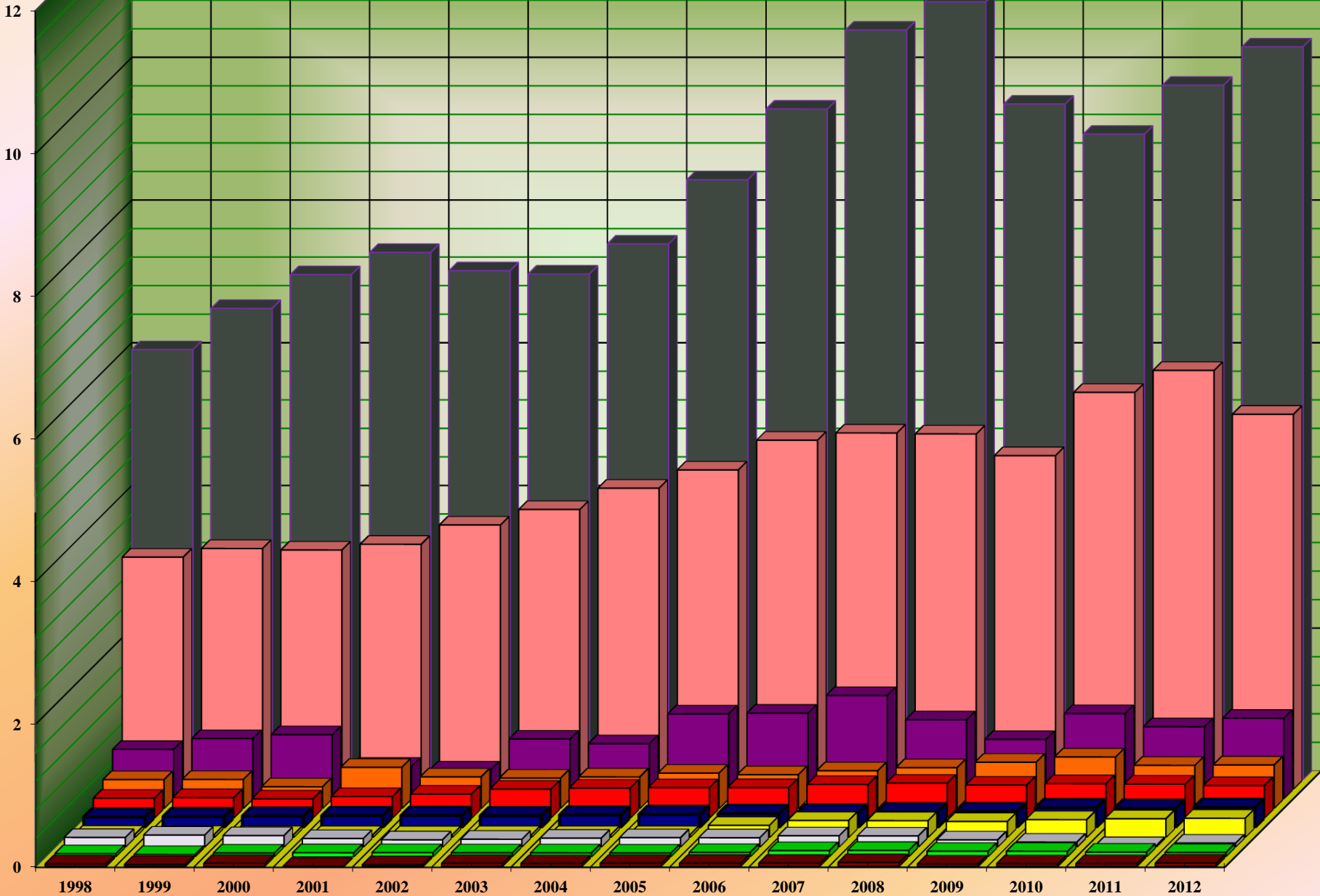
Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



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

(\$ billions)



Fiscal year ended

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

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

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

Sources of revenue	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	112,504,407	0.79%	128,479,443	0.85%	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%
Privilege License Tax.....	44,721,244	0.31%	41,615,694	0.28%	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%
Tobacco Products Tax.....	41,998,713	0.29%	43,732,769	0.29%	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%
Income Taxes:										
Individual Income Tax.....	7,088,526,873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%
Corporate Income Tax.....	840,499,824	5.90%	776,964,847	5.15%	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%
Total income taxes.....	7,929,026,697	55.66%	8,286,862,932	54.98%	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%
Sales and Use Tax.....	3,922,821,877	27.54%	4,222,201,842	28.01%	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%
Alcoholic Beverage Tax.....	170,896,552	1.20%	182,392,509	1.21%	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%
Gift Tax.....	19,304,091	0.14%	16,630,438	0.11%	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	379,551	0.00%	527,447	0.00%	351,890	0.00%	269,931	0.00%	324,535	0.00%
Insurance Tax.....	408,873,355	2.87%	423,405,050	2.81%	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%
Piped Natural Gas Tax.....	36,853,402	0.26%	38,994,881	0.26%	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%
Real Estate Conveyance Tax*	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax**.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax**.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax+.....	-	-	-	-	-	-	11,951,991	0.07%	36,558,780	0.19%
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	722,893	0.01%	589,383	0.00%	411,955	0.00%	5,032	0.00%	2,987	0.00%
Total Tax Revenue.....	13,117,230,784	92.08%	13,830,726,874	91.76%	15,477,557,903	94.80%	17,020,515,803	95.22%	18,712,126,352	96.16%
Total Non-tax Revenue & Transfers.....	1,128,835,549	7.92%	1,242,615,142	8.24%	848,923,661	5.20%	853,832,727	4.78%	747,904,898	3.84%
Total General Fund Revenue.....	14,246,066,333	100.00%	15,073,342,016	100.00%	16,326,481,563	100.00%	17,874,348,531	100.00%	19,460,031,250	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	158,764,850	0.80%	104,256,014	0.54%	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%
Privilege License Tax.....	56,309,007	0.28%	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%
Tobacco Products Tax.....	237,377,533	1.20%	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	574,460,805	2.90%	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%
Income Taxes:										
Individual Income Tax.....	10,902,299,190	55.00%	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%
Corporate Income Tax.....	1,111,668,852	5.61%	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%
Total income taxes.....	12,013,968,042	60.60%	10,305,717,397	53.83%	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%
Sales and Use Tax.....	4,981,673,149	25.13%	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%
Alcoholic Beverage Tax.....	225,125,416	1.14%	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%
Gift Tax.....	17,354,083	0.09%	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	278,555	0.00%	183,472	0.00%	345,414	0.00%	370,786	0.00%	408,762	0.00%
Insurance Tax.....	492,698,607	2.49%	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%
Piped Natural Gas Tax.....	36,476,388	0.18%	34,240,028	0.18%	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%
Real Estate Conveyance Tax*	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax**	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax**	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax+.....	37,748,630	0.19%	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	2,852	0.00%	6,402	0.00%	7,408	0.00%	4,870	0.00%	9,788	0.00%
Total Tax Revenue.....	18,832,237,918	95.00%	16,779,079,034	87.64%	17,745,037,304	95.11%	18,380,116,720	95.95%	18,463,093,503	94.52%
Total Non-tax Revenue & Transfers.....	991,845,829	5.00%	2,366,598,932	12.36%	912,269,988	4.89%	776,500,873	4.05%	1,070,828,533	5.48%
Total General Fund Revenue.....	19,824,083,747	100.00%	19,145,677,966	100.00%	18,657,307,292	100.00%	19,156,617,593	100.00%	19,533,922,036	100.00%

Detail may not add to totals due to rounding.

Amounts shown are collections credited to the General Fund after deduction of refunds; 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.

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 and reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 providing a federal return is required.

Soft Drink Tax. Repealed effective July 1, 1999.

Gift Tax. Repealed effective for tax years beginning on or after January 1, 2009.

Intangibles Tax. Repealed effective for tax years beginning on or after January 1, 1995.

Piped Natural Gas Tax. Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes).

***Real Estate Conveyance Tax.** Effective July 1, 1996, the statute 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. SL 2011-145, s. 2.2.(h) and (i) provide that certain net proceeds otherwise credited to the Natural Heritage and Parks and Recreation Trust Funds be deposited in the General Fund for fiscal year 2011-12. (Refer to *Table 51* for details of proceeds credited to the General Fund as intra state transfers.)

****For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the white goods disposal and scrap tire disposal taxes 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 years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. Refer to *Tables 41 and 42* for details of proceeds credited to the General Fund.**

+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; fuel purchased by a manufacturing industry or plant for qualifying purposes was subject to a series of rate reductions prior to receiving full exemption status effective for transactions made on or after July 1, 2010.

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

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

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	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.....	239,680,009	24.17%	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%
Judicial Department receipts.....	198,400,888	20.00%	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%
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%	217,084,895	20.27%
Sales tax refund - Non-Highway Fund**	3,303,137	0.33%	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%
Secretary of State.....	62,372,377	6.29%	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%
Cost of administering local government										
sales and use tax.....	16,982,244	1.71%	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%
Disproportionate share payments.....	100,000,000	10.08%	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%
Intrastate transfer of funds.....	49,619,999	5.00%	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%
Banking and investment fees.....	5,861,957	0.59%	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%
Insurance Department.....	74,293,875	7.49%	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%
Reversions of capital improvements funds.....	3,507,038	0.35%	40,000,000	1.69%	22,161,866	2.43%	1	0.00%	-	-
ABC Board application fees.....	13,437,365	1.35%	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%
Gasoline and oil inspection fees.....	784,734	0.08%	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%
Transfer of Use Tax from Highway										
Trust Fund.....	172,543,306	17.40%	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%
Administrative Office of the Courts:										
DWI service fees.....	8,593,365	0.87%	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%
Probation - supervision fees.....	16,268,302	1.64%	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%
Miscellaneous.....	8,007,233	0.81%	6,835,924	0.29%	8,265,682	0.91%	6,935,172	0.89%	6,775,483	0.63%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	44,653,001	4.17%
Total General Fund Non-tax Revenue and Transfers.	991,845,829	100.00%	2,366,598,932	100.00%	912,269,988	100.00%	776,500,873	100.00%	1,070,828,533	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 for the fiscal biennium ending June 30, 2011.

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 for the fiscal biennium ending June 30, 2011. 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.

2011-12 Intrastate transfer of funds category includes \$83,894,927 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013. SL 2011-145, s. 2.2.(f),(g),(h), and (i) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts and to the Parks and Recreation and Natural Heritage Trust Funds be transferred to the General Fund for fiscal year 2011-12.

*§ 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. For fiscal year 2011-12, the amount shown includes \$196,849,542 transferred from the Highway Fund to the General Fund for the State Highway Patrol in accordance with SL 2011-145.

**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
(Collections data for fiscal year ending June 30, 2011)

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 2010 [\$1,000s]	Population as of 7/1/2011 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			Personal income calendar year 2010 [\$1,000s]	Population as of 7/1/2011 [1,000s]
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Alabama.....	319,241	66.47	2,174,639	452.79	2,400,488	499.82	496,117	103.30	2,795,906	582.15	301,178	62.71	147,958	30.81	8,635,527	1,798.04	161,314,102	4,803	5.35%	39
Alaska.....	184,254	254.95	-	-	256,014	354.24	137,889	190.79	-	-	720,733	997.25	4,238,789	5,865.07	5,537,679	7,662.30	31,243,303	723	17.72%	1
Arizona.....	758,304	116.98	5,874,113	906.15	1,749,296	269.85	418,938	64.63	2,863,658	441.75	560,236	86.42	40,674	6.27	12,265,219	1,892.05	216,589,552	6,483	5.66%	38
Arkansas.....	961,130	327.14	2,736,946	931.57	1,140,036	388.03	338,846	115.33	2,270,383	772.77	376,874	128.28	128,609	43.77	7,952,824	2,706.90	94,581,100	2,938	8.41%	8
California.....	3,207,301	85.09	30,996,372	822.36	14,151,285	375.45	8,186,412	217.19	50,508,441	1,340.03	9,613,594	255.06	31,879	0.85	116,695,284	3,096.03	1,564,209,194	37,692	7.46%	11
Colorado.....	-	-	2,173,882	424.85	1,623,488	317.29	599,455	117.15	4,540,586	887.39	383,513	74.95	146,760	28.68	9,467,684	1,850.31	212,545,078	5,117	4.45%	48
Connecticut.....	-	-	3,252,123	908.23	2,270,657	634.14	423,427	118.25	6,469,246	1,806.69	672,816	187.90	320,655	89.55	13,408,924	3,744.77	198,177,832	3,581	6.77%	19
Delaware.....	-	-	-	-	493,195	543.68	1,181,280	1,302.21	1,177,724	1,298.29	341,965	376.97	67,430	74.33	3,261,594	3,595.49	35,474,593	907	9.19%	5
Florida.....	320	0.02	19,353,000	1,015.50	7,803,056	409.45	2,133,004	111.92	-	-	1,869,870	98.12	1,399,420	73.43	32,558,670	1,708.44	722,368,152	19,058	4.51%	46
Georgia.....	76,704	7.81	5,080,777	517.64	2,027,885	206.61	477,056	48.60	7,658,782	780.30	670,410	68.30	11,636	1.19	16,003,250	1,630.45	335,370,808	9,815	4.77%	44
Hawaii.....	-	-	2,495,807	1,815.38	839,755	610.82	151,525	110.22	1,247,291	907.25	67,859	49.36	55,492	40.36	4,857,729	3,533.38	55,832,057	1,375	8.70%	7
Idaho.....	-	-	1,187,070	748.95	429,136	270.75	297,648	187.79	1,169,247	737.70	170,214	107.39	8,407	5.30	3,261,722	2,057.89	49,577,319	1,585	6.58%	23
Illinois.....	58,273	4.53	7,420,829	576.63	6,192,798	481.21	2,525,341	196.23	11,225,000	872.23	3,023,726	234.96	160,234	12.45	30,606,201	2,378.24	539,680,018	12,869	5.67%	37
Indiana.....	137	0.02	6,269,721	962.07	2,562,091	393.14	625,782	96.02	4,583,977	703.40	717,207	110.05	150,501	23.09	14,909,416	2,287.80	220,865,747	6,517	6.75%	21
Iowa.....	-	-	2,232,028	728.87	1,094,387	357.37	731,560	238.89	2,851,449	931.14	250,272	81.73	76,780	25.07	7,236,476	2,363.08	115,547,890	3,062	6.26%	26
Kansas.....	71,876	25.03	2,487,499	866.35	845,468	294.46	333,916	116.30	2,689,843	936.82	246,518	85.86	122,381	42.62	6,797,501	2,367.45	110,205,217	2,871	6.17%	28
Kentucky.....	514,814	117.82	2,896,252	662.86	1,998,095	457.30	468,543	107.23	3,417,779	782.22	516,523	118.21	386,794	88.52	10,198,800	2,334.17	141,302,143	4,369	7.22%	12
Louisiana.....	51,791	11.32	2,812,804	614.84	2,318,406	506.77	351,398	76.81	2,403,956	525.47	196,732	43.00	730,334	159.64	8,865,421	1,937.87	168,704,348	4,575	5.26%	40
Maine.....	45,514	34.27	1,010,241	760.62	1,248,404	506.26	248,730	187.27	1,420,982	1,069.87	208,997	157.35	68,942	51.91	3,675,810	2,767.54	48,620,161	1,328	7.56%	10
Maryland.....	793,304	136.11	3,896,700	668.58	2,757,314	473.09	760,461	130.48	6,644,962	1,140.12	775,845	133.12	394,922	67.76	16,023,508	2,749.26	281,304,904	5,828	5.70%	36
Massachusetts.....	6,167	0.94	4,920,521	746.94	2,185,843	331.81	854,458	129.71	11,597,152	1,760.47	1,931,571	293.22	591,486	89.79	22,087,198	3,352.88	335,264,289	6,588	6.59%	22
Michigan.....	1,896,733	192.05	9,477,156	959.60	3,442,475	348.56	1,403,872	142.15	6,391,544	647.17	719,890	72.89	198,030	20.05	23,529,700	2,382.47	339,043,905	9,876	6.94%	17
Minnesota.....	774,891	144.98	4,657,395	871.38	3,578,288	669.48	1,113,909	208.41	7,482,396	1,399.92	1,003,657	187.78	342,383	64.06	18,952,919	3,546.01	225,853,125	5,345	8.39%	9
Mississippi.....	24,454	8.21	2,969,375	996.93	1,248,248	419.08	455,659	152.98	1,397,578	469.22	347,963	116.82	106,502	35.76	6,549,779	2,199.01	91,600,117	2,979	7.15%	14
Missouri.....	26,718	4.45	2,972,654	494.56	1,654,538	275.27	573,309	95.38	4,534,346	754.38	323,593	53.84	24,760	4.12	10,109,918	1,681.99	218,278,293	6,011	4.63%	45
Montana.....	243,684	244.12	-	-	533,372	534.33	307,838	308.39	812,629	814.10	123,985	124.21	282,008	282.52	2,303,516	2,307.67	34,093,509	998	6.76%	20
Nebraska.....	119	0.06	1,385,363	751.84	647,430	351.36	227,377	123.40	1,721,548	934.28	154,945	84.09	16,331	8.86	4,153,113	2,253.89	72,189,707	1,843	5.75%	35
Nevada.....	320,228	117.59	2,931,547	1,076.46	1,757,619	645.40	613,036	225.11	-	-	-	-	709,698	260.60	6,332,128	2,325.15	96,751,471	2,723	6.54%	24
New Hampshire.....	394,298	299.12	-	-	904,162	685.91	292,370	221.80	83,475	63.33	583,063	442.32	83,793	63.57	2,341,161	1,776.04	57,897,613	1,318	4.04%	50
New Jersey.....	4,228	0.48	8,144,397	923.28	3,777,428	428.22	1,497,837	169.80	10,617,034	1,203.59	2,216,438	251.26	925,391	104.91	27,182,753	3,081.54	443,741,546	8,821	6.13%	31
New Mexico.....	66,199	31.79	1,891,591	908.45	693,748	333.18	240,278	115.39	1,096,922	526.80	229,800	110.36	666,388	320.04	4,884,926	2,346.01	68,050,198	2,082	7.18%	13
New York.....	-	-	11,581,018	594.96	10,786,944	554.17	1,833,694	94.20	36,209,216	1,860.20	4,015,628	206.30	3,518,652	180.77	67,945,152	3,490.60	952,673,131	19,465	7.13%	15
North Carolina.....	-	-	6,185,008	640.51	3,749,493	388.29	1,444,371	149.58	9,869,492	1,022.07	1,092,078	113.09	60,131	6.23	22,400,574	2,319.76	330,825,526	9,656	6.77%	18
North Dakota.....	2,292	3.35	776,378	1,135.17	392,807	574.34	173,298	253.38	433,116	633.27	160,640	234.88	1,883,816	2,754.39	3,822,347	5,588.78	28,646,144	684	13.34%	2
Ohio.....	-	-	7,767,709	672.82	4,823,542	417.81	3,286,317	284.65	8,820,082	763.98	237,205	20.55	83,278	7.21	25,018,133	2,167.02	414,567,053	11,545	6.03%	32

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Personal Income, Population, and Taxes			
	Property		General Sales and Gross Receipts*		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Personal income calendar year 2010 [\$1,000s]	Popula- tion as of 7/1/2011 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Individual	Per capita	Corporation	Per capita	Amount	Per capita	Amount	Per capita			[%]	Rank
	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]				
Oklahoma.....	-	-	2,177,458	574.30	1,067,059	281.43	945,046	249.25	2,385,413	629.15	353,972	93.36	847,198	223.45	7,776,146	2,050.94	133,616,459	3,792	5.82%	34
Oregon.....	21,846	5.64	-	-	1,097,023	283.33	946,658	244.50	5,493,119	1,418.73	468,606	121.03	91,477	23.63	8,118,729	2,096.86	137,820,653	3,872	5.89%	33
Pennsylvania....	47,658	3.74	8,951,757	702.49	7,832,017	614.62	2,578,020	202.31	9,831,427	771.52	1,978,061	155.23	1,133,346	88.94	32,352,286	2,538.85	514,351,774	12,743	6.29%	25
Rhode Island....	2,011	1.91	824,507	784.27	640,299	609.05	95,804	91.13	1,016,217	966.63	147,989	140.77	27,674	26.32	2,754,501	2,620.09	44,207,139	1,051	6.23%	27
South Carolina..	8,311	1.78	2,793,683	597.04	1,271,982	271.84	461,109	98.54	2,907,731	621.41	216,082	46.18	28,598	6.11	7,687,496	1,642.90	149,283,181	4,679	5.15%	41
South Dakota....	-	-	808,091	980.60	345,406	419.14	200,116	242.84	-	-	15,208	18.45	10,786	13.09	1,379,607	1,674.11	32,302,753	824	4.27%	49
Tennessee.....	-	-	6,186,336	966.11	2,390,151	373.27	1,098,953	171.62	189,518	29.60	1,068,573	166.88	274,174	42.82	11,207,705	1,750.29	223,165,735	6,403	5.02%	42
Texas.....	-	-	21,793,858	848.85	12,004,561	467.56	6,670,073	259.79	-	-	-	-	2,677,604	104.29	43,146,096	1,680.49	965,236,295	25,675	4.47%	47
Utah.....	-	-	1,843,856	654.49	763,314	270.95	221,058	78.47	2,298,220	815.78	247,661	87.91	101,795	36.13	5,475,904	1,943.72	89,152,008	2,817	6.14%	30
Vermont.....	955,512	1,525.33	325,622	519.81	578,446	923.40	99,870	159.43	556,013	887.59	105,077	167.74	67,386	107.57	2,687,926	4,290.86	24,870,824	626	10.81%	3
Virginia.....	39,042	4.82	3,460,741	427.43	2,389,808	295.16	774,505	95.66	9,530,628	1,177.11	798,404	98.61	415,944	51.37	17,409,072	2,150.17	354,127,225	8,097	4.92%	43
Washington.....	1,857,838	272.01	10,580,395	1,549.10	3,523,309	515.85	931,427	136.37	-	-	-	-	518,064	75.85	17,411,033	2,549.19	283,367,864	6,830	6.14%	29
West Virginia....	6,016	3.24	1,210,255	652.30	1,277,362	688.47	150,029	80.86	1,665,885	897.88	307,278	165.62	594,100	320.21	5,210,925	2,808.57	58,979,760	1,855	8.84%	6
Wisconsin.....	147,346	25.80	4,109,019	719.40	2,700,050	472.72	1,058,464	185.31	6,429,115	1,125.59	850,647	148.93	52,686	9.22	15,347,327	2,686.97	216,338,590	5,712	7.09%	16
Wyoming.....	284,351	500.48	862,805	1,518.60	124,412	218.97	140,989	248.15	-	-	-	-	1,049,420	1,847.06	2,461,977	4,333.26	25,604,496	568	9.62%	4
Total 50 states...	14,172,905	45.58 ^a	235,939,298	758.71 ^a	131,806,390	423.85 ^a	51,577,072	165.86 ^a	259,309,028	833.86 ^a	41,383,096	133.08 ^a	26,071,496	83.84 ^a	760,259,286	2,444.77 ^a	12,265,413,901	310,974	6.20% ^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 \$15,519,895 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, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

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 NST-EST2011-01- Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.*

U.S. Census Bureau, Governments Division. *Annual Survey of State Government Tax Collections: 2011*, April 12, 2012 release, April 11, 2013 update.

Bureau of Economic Analysis. *Table SA1-3, Regional Economic Information System, September 25, 2012 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
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%
2011-12**.....	60,120,673	1,987,003	58,133,669	21,155	9,936	41	58,102,538	127.11%	-21.73%	144.59%

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. The North Carolina estate tax is reinstated effective for the estates of decedents whose death occurred on or after **January 1, 2011 provided a federal estate tax return is required. North Carolina law conforms to federal estate tax rate and exclusion provisions.

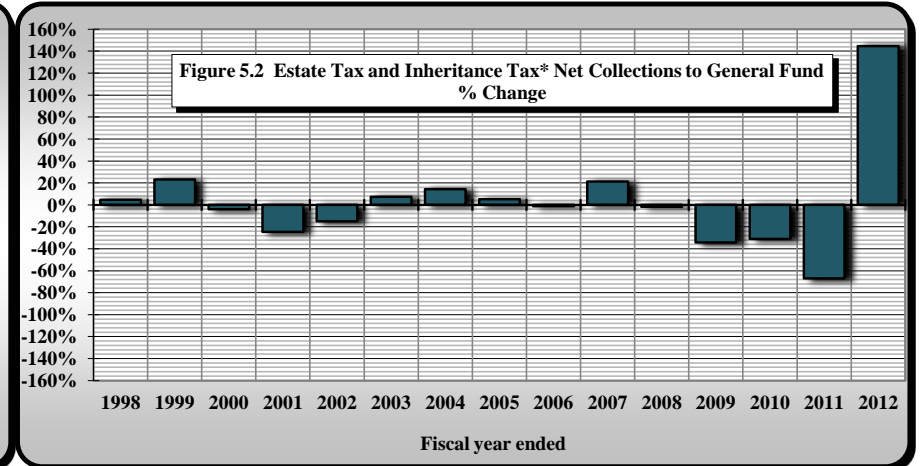
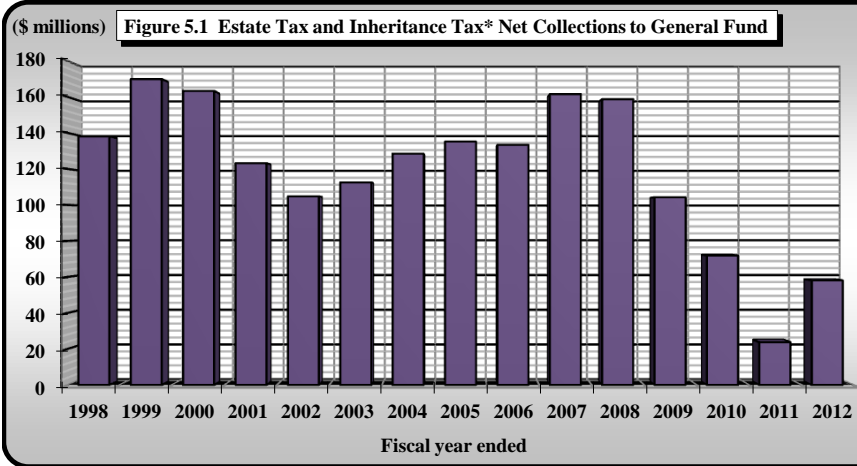


TABLE 6. PRIVILEGE TAX COLLECTIONS
[§ 105 ARTICLE 2.]

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	
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	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	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	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	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	1,626	41,347,664	5.62%	26.78%	5.56%	5.49%
2011-12.....	51,093,873	1,983,509	49,110,364	20,370	10,841	-	47,262	486,318	2,002	2,002	48,543,571	21.95%	1,446.05%	17.57%	17.40%

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 than on a \$100 flat fee. Pawnbrokers and check cashers were made subject to a \$250 annual per location license, while the tax on loan agencies was reduced from a \$750 annual per location tax to a \$250 annual per location tax.

2003-04 § 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, 2011)

State	Cigarette tax rate as of 1/01/2012		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2011	Cigarette tax net collections			Average retail price per pack+ [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/11)		Population as of 7/1/2011 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Amount [\$]	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						
Alabama.....	0.425	46	135,478	28.21	0.425	128,971	26.85	.63	4.845	1.435	29.6%	326.9	68.4	4,803	95.2%	4.8%	CChSn
Alaska.....	2.000	10	72,841	100.79	2.000	61,175	84.65	.42	8.494	3.010	35.4%	30.7	43.3	723	84.0%	16.0%	CChSn
Arizona.....	2.000	10	340,754	52.57	2.000	321,848	49.65	.25	6.492	3.010	46.4%	172.9	27.1	6,483	94.5%	5.5%	CChSn
Arkansas.....	1.150	28	246,351	83.85	1.150	194,405	66.17	.58	5.551	2.160	38.9%	178.3	67.1	2,938	78.9%	21.1%	CChSn
California.....	0.870	32	903,948	23.98	0.870	835,906	22.18	.25	5.395	1.880	34.8%	968.5	26.0	37,692	92.5%	7.5%	CChSn
Colorado.....	0.840	33	199,042	38.90	0.840	169,876	33.20	.40	5.216	1.850	35.5%	204.4	40.6	5,117	85.3%	14.7%	CChSn
Connecticut.....	3.400	3	395,172	110.36	3.000	387,821	108.31	.36	8.005	4.410	55.1%	129.7	36.3	3,581	98.1%	1.9%	CChSn
Delaware.....	1.600	19	128,604	141.77	1.600	125,476	138.32	.86	5.621	2.610	46.4%	78.7	87.6	907	97.6%	2.4%	CChSn
Florida.....	1.339	24	1,337,051	70.16	1.339	1,246,283	65.40	.49	5.519	2.349	42.6%	934.1	49.7	19,058	93.2%	6.8%	SChSn
Georgia.....	0.370	47	223,057	22.73	0.370	191,075	19.47	.53	4.637	1.380	29.8%	526.1	54.3	9,815	85.7%	14.3%	CChSn
Hawaii.....	3.200	4	143,260	104.20	3.000	135,648	98.67	.33	8.788	4.210	47.9%	44.7	32.9	1,375	94.7%	5.3%	CChSn
Idaho.....	0.570	41	48,863	30.83	0.570	39,261	24.77	.43	4.845	1.580	32.6%	71.3	45.5	1,585	80.3%	19.7%	CChSn
Illinois.....	0.980	31	589,618	45.82	0.980	561,372	43.62	.45	5.871	1.990	33.9%	581.8	45.3	12,869	95.2%	4.8%	CChSn
Indiana.....	0.995	30	475,603	72.98	0.995	443,352	68.03	.68	5.199	2.005	38.6%	451.0	69.6	6,517	93.2%	6.8%	CChSn
Iowa.....	1.360	23	226,090	73.83	1.360	200,085	65.34	.48	5.781	2.370	41.0%	149.6	49.1	3,062	88.5%	11.5%	CChSn
Kansas.....	0.790	35	90,559	31.54	0.790	85,083	29.63	.38	5.112	1.800	35.2%	117.4	41.2	2,871	94.0%	6.0%	CChSn
Kentucky.....	0.600	39	290,166	66.41	0.600	268,781	61.51	1.03	4.736	1.610	34.0%	450.0	103.7	4,369	92.6%	7.4%	CChSn
Louisiana.....	0.360	48	146,715	32.07	0.360	121,486	26.56	.74	4.642	1.370	29.5%	357.2	78.8	4,575	82.8%	17.2%	CChSn
Maine.....	2.000	10	145,225	109.34	2.000	133,660	100.63	.50	6.501	3.010	46.3%	67.9	51.1	1,328	92.0%	8.0%	CChSn
Maryland.....	2.000	10	407,826	69.97	2.000	395,453	67.85	.34	6.288	3.010	47.9%	199.5	34.6	5,828	97.0%	3.0%	CChSn
Massachusetts...	2.510	9	580,361	88.10	2.510	560,877	85.14	.34	7.514	3.520	46.8%	223.7	34.2	6,588	96.6%	3.4%	CChSn
Michigan.....	2.000	10	964,802	97.69	2.000	903,120	91.44	.46	6.335	3.010	47.5%	458.4	46.4	9,876	93.6%	6.4%	CChSn
Minnesota.....	1.230	26	477,243	89.29	1.230	428,044	80.09	.65	5.907	2.596	43.9%	273.4	51.5	5,345	89.7%	10.3%	CChSn
Mississippi.....	0.680	36	150,435	50.51	0.680	130,739	43.89	.65	4.948	1.690	34.2%	201.6	67.9	2,979	86.9%	13.1%	CChSn
Missouri.....	0.170	50	105,517	17.55	0.170	89,966	14.97	.88	4.299	1.180	27.4%	545.6	91.1	6,011	85.3%	14.7%	CChSn
Montana.....	1.700	15	85,967	86.12	1.700	74,503	74.64	.44	6.189	2.710	43.8%	45.0	45.5	998	86.7%	13.3%	CChSn
Nebraska.....	0.640	37	69,246	37.58	0.640	61,360	33.30	.52	5.107	1.650	32.3%	97.7	53.5	1,843	88.6%	11.4%	CChSn
Nevada.....	0.800	34	108,535	39.85	0.800	98,495	36.17	.45	5.230	1.810	34.6%	123.3	45.7	2,723	90.8%	9.2%	CChSn
New Hampshire.....	1.680	17	227,882	172.87	1.780	218,390	165.67	.93	5.930	2.690	45.4%	122.2	92.9	1,318	95.8%	4.2%	CChSn
New Jersey.....	2.700	6	788,985	89.44	2.700	769,873	87.28	.32	7.372	3.710	50.3%	285.6	32.5	8,821	97.6%	2.4%	CChSn
New Mexico.....	1.660	18	100,128	48.09	1.660	93,032	44.68	.27	6.060	2.670	44.1%	56.2	27.3	2,082	92.9%	7.1%	CChSn
New York.....	4.350	1	1,639,337	84.22	4.350	1,541,043	79.17	.18	9.849	5.600	54.4%	354.4	18.3	19,465	94.0%	6.0%	CChSn
North Carolina.....	0.450	44	289,125	29.94	0.450	258,775	26.80	.60	4.612	1.460	31.7%	580.8	60.9	9,656	89.5%	10.5%	CChSn
North Dakota.....	0.440	45	25,252	36.92	0.440	20,535	30.02	.68	4.506	1.450	32.2%	46.4	69.0	684	81.3%	18.7%	CChSn
Ohio.....	1.250	25	855,879	74.13	1.250	803,706	69.62	.56	5.614	2.260	40.3%	655.3	56.8	11,545	93.9%	6.1%	CChSn
Oklahoma.....	1.030	29	279,653	73.76	1.030	235,418	62.09	.60	5.551	2.040	36.8%	266.2	71.0	3,792	84.2%	15.8%	CChSn
Oregon.....	1.180	27	262,799	67.87	1.180	211,645	54.66	.46	5.516	2.190	39.7%	180.0	47.0	3,872	80.5%	19.5%	CChSn
Pennsylvania.....	1.600	19	1,123,033	88.13	1.600	1,123,033	88.13	.55	5.768	2.610	45.2%	715.9	56.4	12,743	100.0%	0.0%	-
Rhode Island.....	3.460	2	134,944	128.36	3.460	131,612	125.19	.36	7.854	4.470	56.9%	38.3	36.3	1,051	97.5%	2.5%	CChSn
South Carolina.....	0.570	41	140,075	29.94	0.570	133,201	28.47	.50	4.844	1.580	32.6%	323.5	69.9	4,679	95.1%	4.9%	CChSn
South Dakota.....	1.530	21	60,229	73.09	1.530	54,172	65.74	.43	5.842	2.540	43.5%	35.7	43.8	824	89.9%	10.1%	CChSn
Tennessee.....	0.620	38	289,762	45.25	0.620	276,508	43.18	.70	4.925	1.630	33.1%	454.9	71.7	6,403	95.4%	4.6%	CChSn
Texas.....	1.410	22	1,495,317	58.24	1.410	1,319,922	51.41	.36	5.731	2.420	42.2%	973.5	38.7	25,675	88.3%	11.7%	CChSn
Utah.....	1.700	15	121,389	43.09	1.700	98,137	34.83	.20	5.999	2.710	45.2%	61.5	22.3	2,817	80.8%	19.2%	CChSn
Vermont.....	2.620	7	73,276	116.97	2.240	66,763	106.58	.48	7.429	3.630	48.9%	30.5	48.7	626	91.1%	8.9%	CChSn
Virginia.....	0.300	49	173,879	21.48	0.300	156,145	19.29	.64	4.658	1.310	28.1%	536.7	67.1	8,097	89.8%	10.2%	CChSn
Washington.....	3.025	5	479,050	70.14	3.025	432,658	63.35	.21	7.636	4.035	52.8%	146.1	21.7	6,830	90.3%	9.7%	CChSn
West Virginia.....	0.550	43	111,781	60.25	0.550	105,560	56.89	1.03	4.630	1.560	33.7%	199.9	107.9	1,855	94.4%	5.6%	CChSn
Wisconsin.....	2.520	8	665,716	116.55	2.520	604,831	105.89	.42	7.125	3.530	49.5%	241.7	42.5	5,712	90.9%	9.1%	CChSn
Wyoming.....	0.600	39	27,289	48.03	0.600	22,452	39.52	.66	4.857	1.610	33.1%	39.8	70.5	568	82.3%	17.7%	CChSn
Total 50 states...	-	-	18,453,110	59.34 ^a	-	17,071,532	54.90 ^a	-	5.611 ^a	2.481 ^a	44.2% ^a	14,354.5	-	310,974	92.5%	7.5%	-

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. **Computation based on prevalent rate in effect for 2010-11.
*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2011; 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 NST-EST2011-01* - Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.
Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 46, 2011.

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	
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%
2011-12.	295,296,991	527,183	261,758,825	33,010,984	15,470	32,651	134	23,820,819	270,900,735	1.5%	4.6%	2.1%

Detail may not add to totals due to rounding.

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

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

Effective **September 1, 2005**, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product (10% effective **October 1, 2007**). Proceeds of the additional 7% rate are credited to the newly established University Cancer Research Fund.

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

Effective **September 1, 2009**, the cigarette tax rate increased from 1.75¢ per cigarette (35¢ per pack of 20 cigarettes) to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes). The tax rate for other tobacco products increased from 10% to 12.8% of the cost price of the product (3% of the cost price is dedicated to the General Fund, the remainder of the net tax is dedicated to the University Cancer Research Fund).

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

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

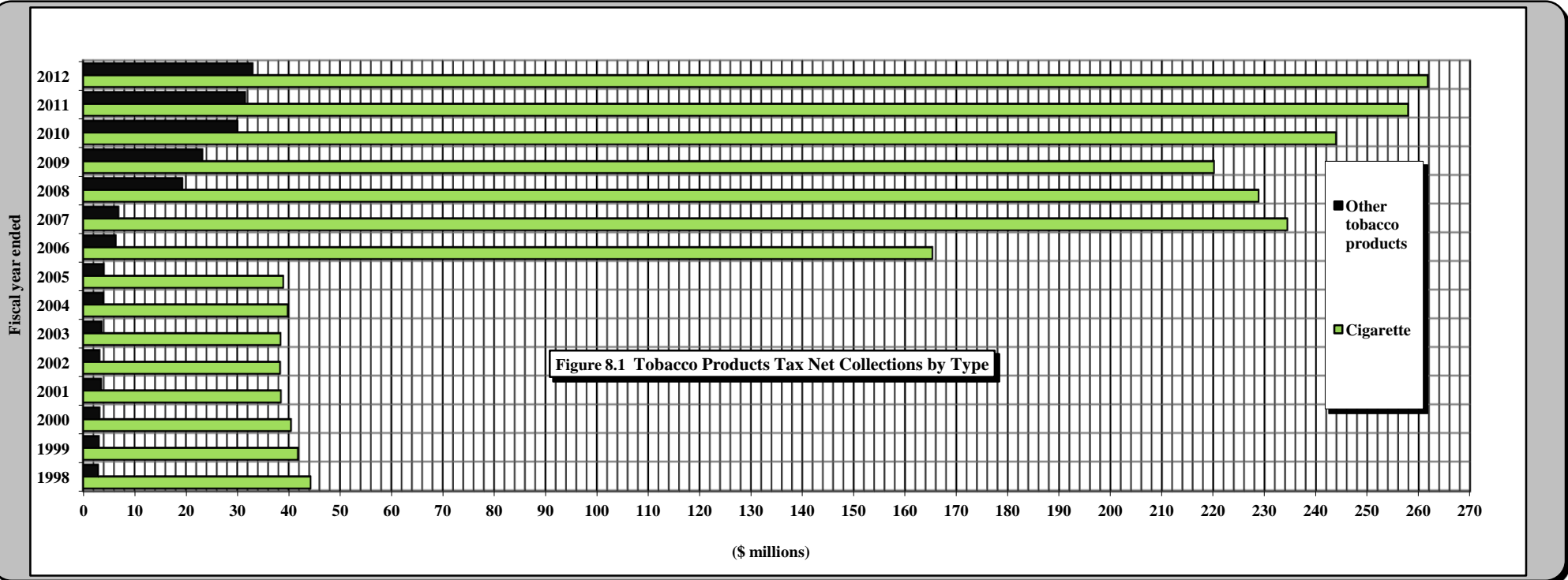


Figure 8.1 Tobacco Products Tax Net Collections by Type

(\$ millions)

TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National cigarette sales (number of packs)	Per capita North Carolina 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
2011	46.5	60.9	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco, Historical Compilation, Volume 46, 2011.*

*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).

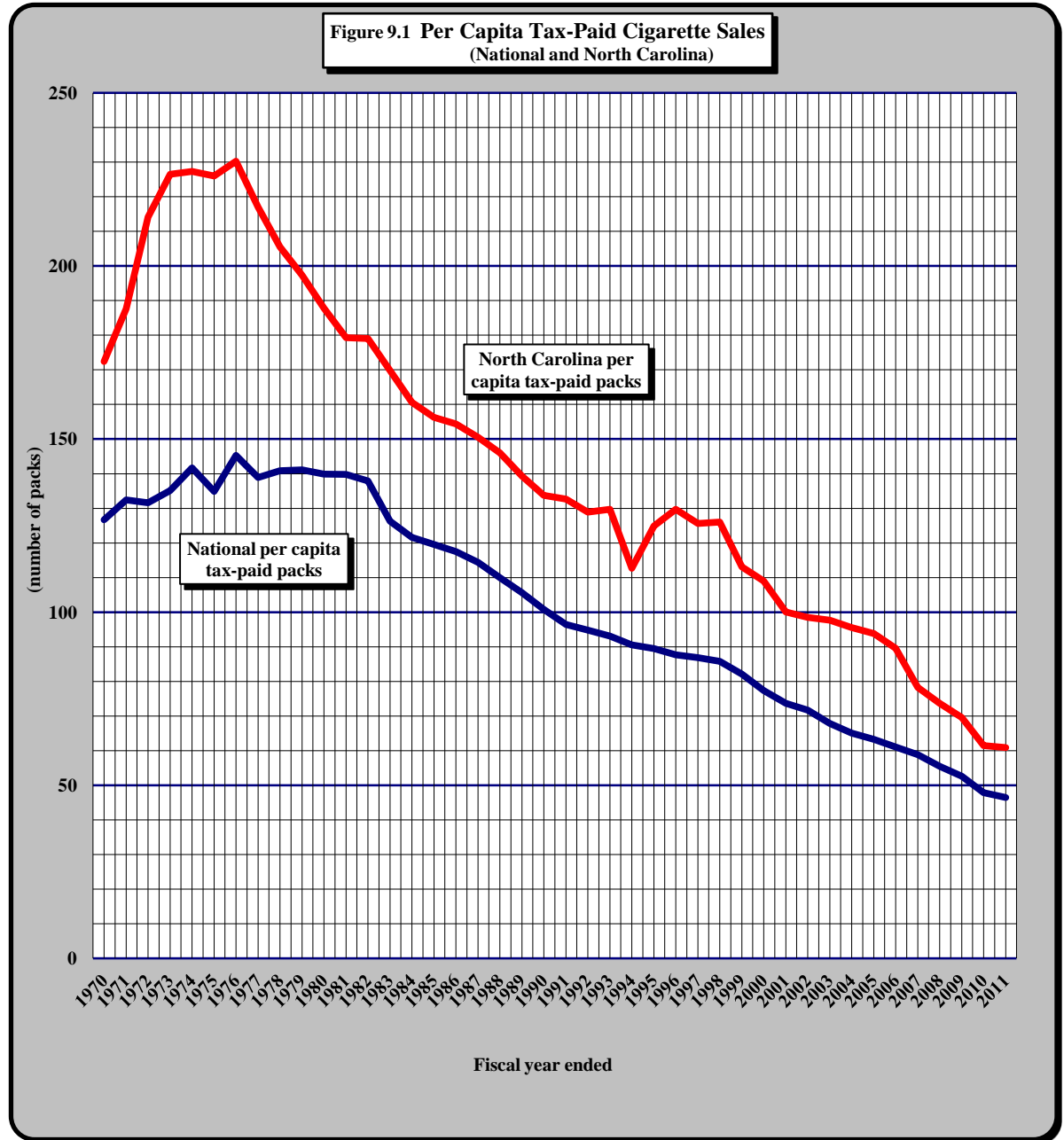


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
 [Collections data for fiscal year ending June 30, 2011]

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2011 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2010-11				Personal income for calendar year 2010	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.5300	yes	\$0.52/gal local tax	1.70	yes	>14% sold through state store	GC	yes	-----	4,803	167,871	34.95	3,967	0.83	161,314,102	33,710
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	723	35,747	49.46	1,806	2.50	31,243,303	43,749
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,483	63,365	9.77	7,503	1.16	216,589,552	33,773
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	2,938	46,781	15.92	4,280	1.46	94,581,100	32,373
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	37,692	334,178	8.87	51,535	1.37	1,564,209,194	41,893
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	5,117	37,014	7.23	6,238	1.22	212,545,078	42,107
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,581	48,923	13.66	12,441	3.47	198,177,832	55,427
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$3.64/gal	907	16,883	18.61	1,982	2.18	35,474,593	39,425
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	19,058	560,163	29.39	8,314	0.44	722,368,152	38,345
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	9,815	161,803	16.48	2,913	0.30	335,370,808	34,531
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	-----	1,375	48,054	34.95	-	-	55,832,057	40,952
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,585	7,934	5.01	1,409	0.89	49,577,319	31,556
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.	12,869	268,276	20.85	11,906	0.93	539,680,018	42,025
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,517	43,494	6.67	10,886	1.67	220,865,747	34,028
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,062	14,273	4.66	12,284	4.01	115,547,890	37,882
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	2,871	113,247	39.44	3,352	1.17	110,205,217	38,545
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	4,369	113,252	25.92	5,759	1.32	141,302,143	32,504
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	4,575	55,948	12.23	-	-	168,704,348	37,116
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	17,464	13.15	5,990	4.51	48,620,161	36,629
Maryland	0.0900	yes	\$0.2333/gal-Garrett County	0.40	yes	-----	1.50	yes	-----	5,828	30,434	5.22	1,177	0.20	281,304,904	48,621

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2011 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2010-11				Personal income for calendar year 2010	
	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	6,588	73,661	11.18	3,122	0.47	335,264,289	51,143
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,876	143,423	14.52	16,419	1.66	339,043,905	34,326
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	5,345	77,850	14.57	1,842	0.34	225,853,125	42,528
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; >14% and sparkling wine- sold through the state- 27.5% markup at whse	GC	yes	-----	2,979	42,128	14.14	2,852	0.96	91,600,117	30,841
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	6,011	32,959	5.48	4,963	0.83	218,278,293	36,406
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores; 7% surtax	GC	n.a.	-----	998	24,850	24.89	2,109	2.11	34,093,509	34,405
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,843	27,668	15.02	1,010	0.55	72,189,707	39,445
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	2,723	40,479	14.86	-	-	96,751,471	35,777
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,318	13,133	9.96	4,063	3.08	57,897,613	43,968
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,821	131,442	14.90	10,885	1.23	443,741,546	50,428
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	2,082	44,780	21.51	2,019	0.97	68,050,198	32,940
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	19,465	230,074	11.82	47,926	2.46	952,673,131	49,119
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes*	-----	9,656	310,616	32.17	16,077	1.66	330,825,526	34,604
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	684	7,796	11.40	310	0.45	28,646,144	42,462
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	-----	11,545	93,986	8.14	43,281	3.75	414,567,053	35,931
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	3,792	94,902	25.03	1,204	0.32	133,616,459	35,535
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,872	16,294	4.21	3,080	0.80	137,820,653	35,906
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,743	307,664	24.14	16,618	1.30	514,351,774	40,444

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes									Pop- ulation as of 7/1/2011 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] 2010-11				Personal income for calendar year 2010	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Rhode Island	0.1100	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,051	12,315	11.71	45	0.04	44,207,139	42,001
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	4,679	151,355	32.35	9,676	2.07	149,283,181	32,193
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	824	18,749	22.75	757	0.92	32,302,753	39,558
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	6,403	123,266	19.25	1,200	0.19	223,165,735	35,103
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	25,675	871,147	33.93	58,703	2.29	965,236,295	38,222
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,817	42,413	15.05	1,936	0.69	89,152,008	32,121
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	21,137	33.74	372	0.59	24,870,824	39,736
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,097	183,156	22.62	12,067	1.49	354,127,225	44,134
Washing- ton	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes*	-----	6,830	331,900	48.59	13,598	1.99	283,367,864	42,024
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,855	17,524	9.45	15,543	8.38	58,979,760	31,806
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,712	55,130	9.65	1,549	0.27	216,338,590	38,010
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	568	1,680	2.96	-	-	25,604,496	45,353
Total 50 states	0.1900 ⁺	-----	-----	0.67 ⁺	-----	-----	3.75 ⁺	-----	-----	310,974	5,728,581	18.42 ^a	446,968	1.44 ^a	12,265,413,901	39,729

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

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, 2010 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% (7% effective July 1, 2011) 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 NST-EST2011-01* -Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.

U.S. Census Bureau, Governments Division. *Annual Survey of State Government Tax Collections: 2011*, April 12, 2012 release, April 11, 2013 update.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 25, 2012 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				Collection fees on overdue tax debts [\$]		OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Gross collections	Refunds	Net collections before allocation/transfers	Amount to General Fund
					Department of Commerce transfer+ [\$]	Special reserve fund** [\$]										
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%	2,855.98%	11.59%	23.57%		
2010-11.....	309,412,522	115,502	309,297,020	34,021,288	-	-	325	81,445	352	275,193,609	5.14%	-89.04%	5.48%	-2.52%		
2011-12.....	321,599,488	23,123	321,576,364	34,110,110	-	-	121	102,614	422	287,363,097	3.94%	-79.98%	3.97%	4.42%		

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

Type of Tax	Fiscal Year									
	2002-2003		2003-2004		2004-2005		2005-2006		2006-2007	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	799	0.00%	-	-	-	-	-	-	-	-
Wine	47	0.00%	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	846	0.00%	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%	96,152,889	41.53%	98,740,195	40.33%
Fortified wine excise	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%	1,098,362	0.47%	942,117	0.38%
Unfortified wine excise	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%	13,045,850	5.63%	13,536,924	5.53%
Liquor excise	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%	118,497,662	48.40%
Liquor surcharge	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%	13,117,126	5.36%
Total excise	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%
Total collections	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%
Less:										
Local distribution allocations	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%	30,229,766	13.06%	31,638,059	12.92%
Intergovernmental transfers:										
Department of Commerce transfer +	350,000	0.18%	350,000	0.17%	350,000	0.16%	440,039	0.19%	559,961	0.23%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	34,450	0.01%	27,657	0.01%
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	115	0.00%
Net collections to General Fund	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%	212,608,231	86.84%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012+	
	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	101,250,933	39.09%	100,332,391	38.18%	110,514,793	37.69%	114,551,504	37.04%	115,472,726	35.91%
Fortified wine excise	909,261	0.35%	848,605	0.32%	854,060	0.29%	814,755	0.26%	788,506	0.25%
Unfortified wine excise	14,722,932	5.68%	15,163,494	5.77%	18,701,084	6.38%	21,407,583	6.92%	22,192,483	6.90%
Liquor excise	128,377,545	49.56%	134,215,336	51.08%	151,024,406	51.50%	160,259,549	51.81%	169,704,562	52.77%
Liquor surcharge	13,763,716	5.31%	12,208,203	4.65%	12,130,887	4.14%	12,263,304	3.96%	13,417,967	4.17%
Total excise	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%
Total collections	259,024,387	100.00%	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%
Less:										
Local distribution allocations	33,073,333	12.77%	33,379,600	12.70%	10,860,329	3.70%	34,021,288	11.00%	34,110,110	10.61%
Intergovernmental transfers:										
Department of Commerce transfer + Special reserve fund	800,000	0.31%	875,000	0.33%	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	25,534	0.01%	54,627	0.02%	47,737	0.02%	81,445	0.03%	102,614	0.03%
Collection cost of fines/forfeitures	104	0.00%	230	0.00%	221	0.00%	352	0.00%	422	0.00%
Net collections to General Fund	225,125,416	86.91%	228,458,572	86.94%	282,316,942	96.28%	275,193,609	88.97%	287,363,097	89.36%

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

+Revised to reflect collections reclassification.

Amounts shown for local distribution allocations represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

The local distribution allocation amount for 2001-02, \$26,690,051, was not distributed to local governments, but was instead transferred to a special reserve fund created by the Governor pursuant to Executive Order dated February 1, 2002; the State retained this allocation to partially offset the budgetary shortfall situation.

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

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

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

Effective July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 amended the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repealed the transfer provision.

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

Pursuant to § 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001. Effective October 1, 2005, the 6% State sales tax rate increased to the combined general rate of 7% and declined to 6.75% effective December 1, 2006.

Effective April 1, 2008, the combined general rate increased from 6.75% to 7%. Effective September 1, 2009, the excise tax rate increased from 25% to 30%; additionally, a temporary additional 1% State sales and use tax rate was imposed and expired on July 1, 2011; the combined general rate temporarily increased from 7% to 8% during this period.

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

[§ 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax											
	Fortified wine excise tax				Unfortified wine excise tax				Total wine excise tax net collections	Wine license collections	State sales tax rate in effect for period	Commerce transfer [formerly credited to DOACS]
	Fortified wine tax collections			Tax rate: [¢ 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					
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]		
1997-98.....	1,560,452	1,206,827	353,625	24	7,404,304	2,931,698	4,472,606	21	8,964,756	1,553,568	4	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	-
2011-12+.....	788,506	679,918	108,588	"	22,192,483	13,510,010	8,682,473	"	22,980,989	-	4.75	-

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.

+Revised to reflect collections reclassification.

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). Effective July 1, 2011, the rate decreased to 4.75%. Local rate not shown.

Figure 13.1 Wine Excise Tax Collections by Type

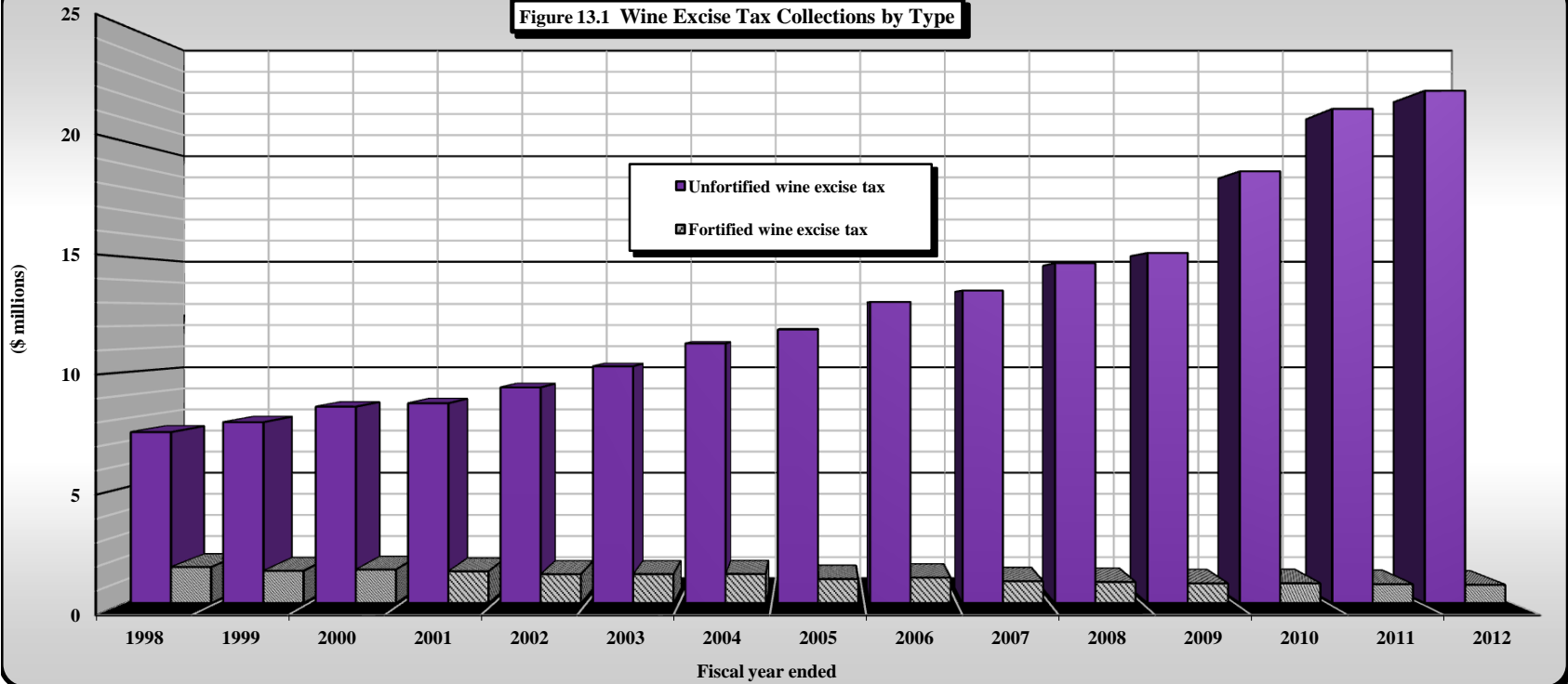
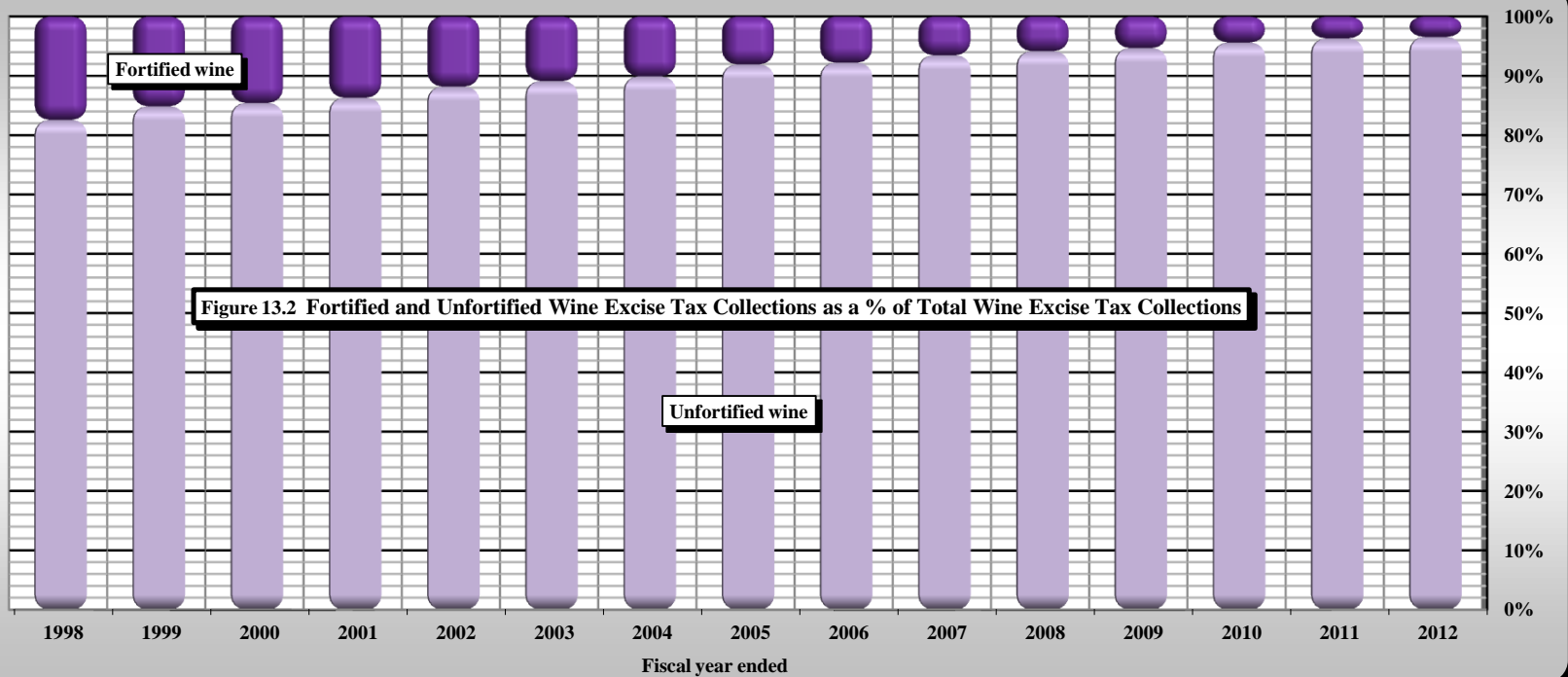


Figure 13.2 Fortified and Unfortified Wine Excise Tax Collections as a % of Total Wine Excise Tax Collections



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

Fiscal year	Beer Excise Tax				Beer license collections [\$]	Spirituous liquor excise tax collections [\$]	Spirituous 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 [\$]					
1997-98.....	79,153,608	53.177	60,380,290	18,773,318	1,664,527	79,026,733	28	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
2011-12+.....	115,472,726	"	90,153,678	25,319,048	-	169,704,562	"	-	13,417,967

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.

+Revised to reflect collections reclassification.

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 beer during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

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.]

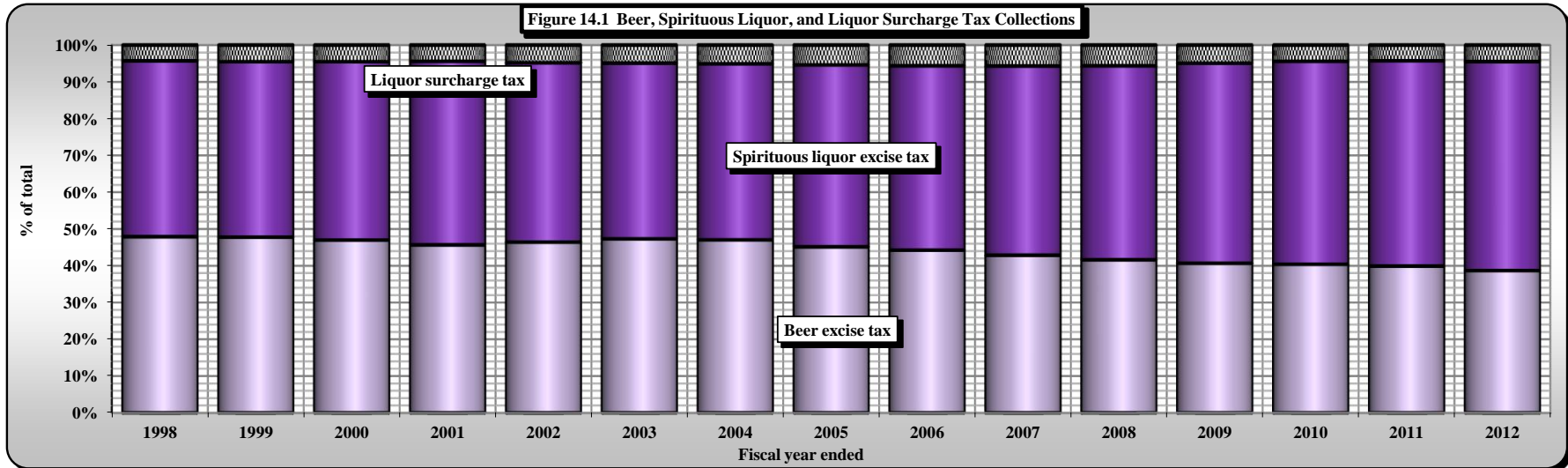


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[§ 105 ARTICLE 2D.]

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 [\$]		General Fund non-tax revenue [\$]
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)
2011-12....	8,402,176	132,496	8,269,680	75,944	623,051	487,745	2,008	-	5,008,686	1,683,820	388,426

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

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.

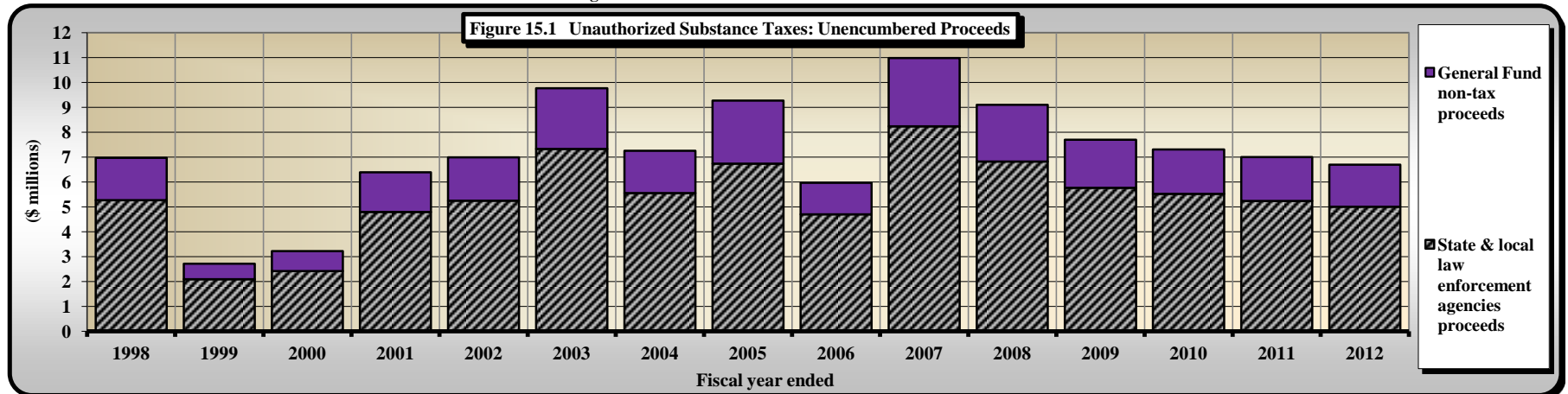


TABLE 16. FRANCHISE TAX COLLECTIONS
[§ 105 ARTICLE 3.]

Fiscal year	Franchise Tax Gross Collections							Franchise Tax Net Collections Before & After Deductions										Year-over-year % change			
	Taxpayer Type						Refunds	Net collections before transfers/deductions	Municipal share	Administrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund		
	Utilities				Other [Business Corporations, Burial Assns.]	Total gross collections															
	Power [Revised]*	Gas	Water & Sewer [Revised]*	Telephone																	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
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%		
2011-12	331,542,797	-	4,369,065	-	477,292,015	813,203,876	12,182,051	801,021,825	184,351,730	111,936	246,274	3,741,239	15,402	27,508	612,527,735	-0.70%	-31.87%	0.00%	0.83%		

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> ; 7% effective <u>July 1, 2011</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 2011-2012
[§ 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.]	331,542,797	186,754,359	-----	-----
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.]	-----	-----	45,615,961	19,134,689
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	4,369,065	[State retains proceeds]	-----	-----
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----
Totals			335,911,862	186,754,359	45,615,961	19,134,689

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.

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS
[§ 113A ARTICLE 12.]

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Development Fund [\$]	Net collections Year-over-year change	
				Amount [\$]	% change
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	(62,584)	-3.13%
2000-01.....	2,047,310	-	2,047,310	110,443	5.70%
2001-02.....	1,888,634	-	1,888,634	(158,677)	-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	38,688	2.04%
2005-06.....	1,967,381	-	1,967,381	34,393	1.78%
2006-07.....	1,897,673	34	1,897,640	(69,708)	-3.54%
2007-08.....	1,888,547	13	1,888,533	(9,126)	-0.48%
2008-09.....	1,739,811	16	1,739,795	(148,736)	-7.88%
2009-10.....	1,464,258	20	1,464,238	(275,553)	-15.84%
2010-11.....	1,610,648	164	1,610,484	146,389	10.00%
2011-12.....	1,562,014	126	1,561,887	(48,634)	-3.02%

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

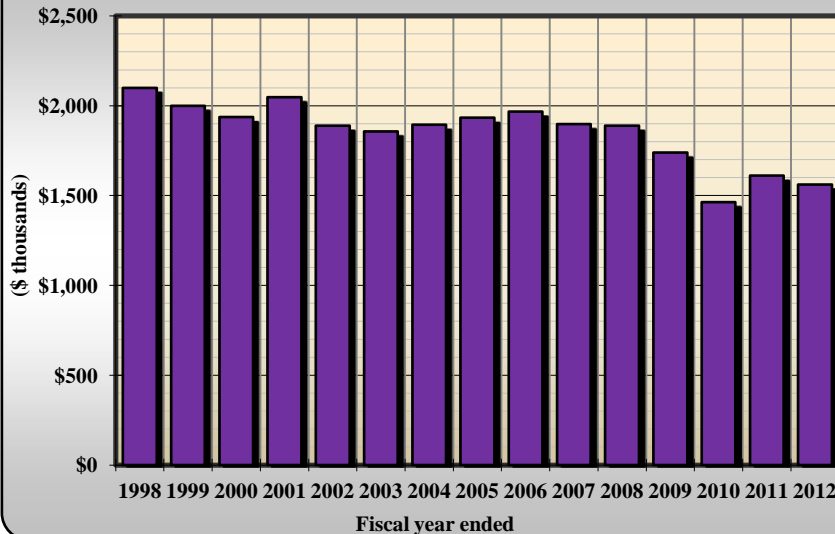


Figure 18.2 Primary Forest Products Tax % Change

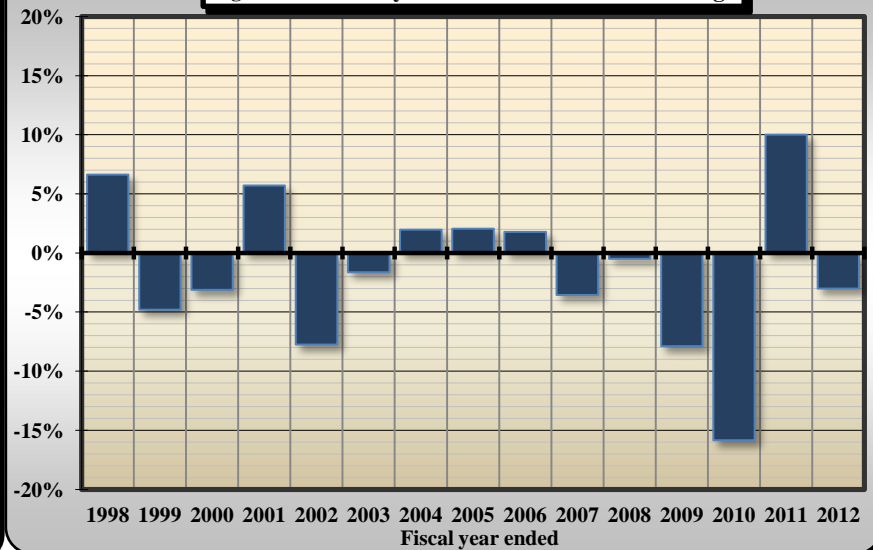


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
 [§ 113A ARTICLE 12.]

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 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
Fiscal year 2011-12									
September 30, 2011	308,849,527	154,425	112,013,718	44,805	731,013	146,203	299,448	35,934	381,367
December 31, 2011	329,741,568	164,871	106,795,902	42,718	773,720	154,744	321,162	38,539	400,873
March 31, 2012	330,749,055	165,375	114,729,532	45,892	583,366	116,673	318,165	38,180	366,119
June 30, 2012	373,514,732	186,757	133,954,776	53,582	682,708	136,542	288,223	34,587	411,468
Total.....	1,342,854,882	671,427	467,493,928	186,998	2,770,807	554,161	1,226,998	147,240	1,559,826

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 7/1/2011 [1,000s]	State Tax Collections 2010-11											
				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	4,803	301,178	3.49%	62.71	40	2,795,906	32.38%	582.15	2,174,639	25.18%	452.79	8,635,527	1,798.04
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	723	720,733	13.02%	997.25	1	-	-	-	-	-	-	5,537,679	7,662.30
Arizona	6.968% [3-factor with sales double wtd./ 80-10-10 (sales-property-payroll)]	rate applicable to banks; minimum tax: \$50	6,483	560,236	4.57%	86.42	33	2,863,658	23.35%	441.75	5,874,113	47.89%	906.15	12,265,219	1,892.05
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [3-factor with sales double wtd.]	rates applicable to banks	2,938	376,874	4.74%	128.28	20	2,270,383	28.55%	772.77	2,736,946	34.41%	931.57	7,952,824	2,706.90
California	8.84% [Sales/3-factor with sales double wtd.]	10.84% rate applicable to banks; minimum tax: \$800	37,692	9,613,594	8.24%	255.06	5	50,508,441	43.28%	1,340.03	30,996,372	26.56%	822.36	116,695,284	3,096.03
Colorado	4.63% [Sales]	rate applicable to banks; gross sales option may apply	5,117	383,513	4.05%	74.95	37	4,540,586	47.96%	887.39	2,173,882	22.96%	424.85	9,467,684	1,850.31
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	3,581	672,816	5.02%	187.90	10	6,469,246	48.25%	1,806.69	3,252,123	24.25%	908.23	13,408,924	3,744.77
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%	907	341,965	10.48%	376.97	3	1,177,724	36.11%	1,298.29	-	-	-	3,261,594	3,595.49
Florida	5.5% [\$5K exemption] [3-factor with sales double wtd.]	rate applicable to banks	19,058	1,869,870	5.74%	98.12	30	-	-	-	19,353,000	59.44%	1,015.50	32,558,670	1,708.44
Georgia	6% [Sales]	rate applicable to banks	9,815	670,410	4.19%	68.30	39	7,658,782	47.86%	780.30	5,080,777	31.75%	517.64	16,003,250	1,630.45
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%	1,375	67,859	1.40%	49.36	42	1,247,291	25.68%	907.25	2,495,807	51.38%	1,815.38	4,857,729	3,533.38
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	1,585	170,214	5.22%	107.39	28	1,169,247	35.85%	737.70	1,187,070	36.39%	748.95	3,261,722	2,057.89

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 7/1/2011 [1,000s]	State Tax Collections 2010-11											
				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	12,869	3,023,726	9.88%	234.96	7	11,225,000	36.68%	872.23	7,420,829	24.25%	576.63	30,606,201	2,378.24
Indiana	8.5% [Sales]	rate applicable to banks	6,517	717,207	4.81%	110.05	27	4,583,977	30.75%	703.40	6,269,721	42.05%	962.07	14,909,416	2,287.80
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales]	5% rate applicable to banks; 50% federal tax deductibility	3,062	250,272	3.46%	81.73	36	2,851,449	39.40%	931.14	2,232,028	30.84%	728.87	7,236,476	2,363.08
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	2,871	246,518	3.63%	85.86	34	2,689,843	39.57%	936.82	2,487,499	36.59%	866.35	6,797,501	2,367.45
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor with sales double wtd.]		4,369	516,523	5.06%	118.21	23	3,417,779	33.51%	782.22	2,896,252	28.40%	662.86	10,198,800	2,334.17
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [Sales]	Federal tax deductibility	4,575	196,732	2.22%	43.00	44	2,403,956	27.12%	525.47	2,812,804	31.73%	614.84	8,865,421	1,937.87
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	208,997	5.69%	157.35	15	1,420,982	38.66%	1,069.87	1,010,241	27.48%	760.62	3,675,810	2,767.54
Maryland	8.25% [Sales/3-factor with sales double wtd.]	rate applicable to banks	5,828	775,845	4.84%	133.12	19	6,644,962	41.47%	1,140.12	3,896,700	24.32%	668.58	16,023,508	2,749.26
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	6,588	1,931,571	8.75%	293.22	4	11,597,152	52.51%	1,760.47	4,920,521	22.28%	746.94	22,087,198	3,352.88
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]		9,876	719,890	3.06%	72.89	38	6,391,544	27.16%	647.17	9,477,156	40.28%	959.60	23,529,700	2,382.47
Minnesota	9.8% [3-factor: 90-5-5 (sales-property-payroll)]	rate applicable to banks	5,345	1,003,657	5.30%	187.78	11	7,482,396	39.48%	1,399.92	4,657,395	24.57%	871.38	18,952,919	3,546.01
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to banks	2,979	347,963	5.31%	116.82	24	1,397,578	21.34%	469.22	2,969,375	45.34%	996.93	6,549,779	2,199.01
Missouri	6.25% [3-factor/Sales]	7% rate applicable to banks; 50% federal tax deductibility	6,011	323,593	3.20%	53.84	41	4,534,346	44.85%	754.38	2,972,654	29.40%	494.56	10,109,918	1,681.99
Montana	6.75% [3-factor]	rate applicable to banks 7% for corporations filing under a water's edge election; minimum tax: \$50	998	123,985	5.38%	124.21	21	812,629	35.28%	814.10	-	-	-	2,303,516	2,307.67

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 7/1/2011 [1,000s]	State Tax Collections 2010-11											
				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]		1,843	154,945	3.73%	84.09	35	1,721,548	41.45%	934.28	1,385,363	33.36%	751.84	4,153,113	2,253.89
New Hampshire	8.5% Business Profits Tax plus a 0.75% Business Enterprise Tax for certain income levels may apply [3-factor with sales double wtd.]	rate applicable to banks	1,318	583,063	24.90%	442.32	2	83,475	3.57%	63.33	-	-	-	2,341,161	1,776.04
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	8,821	2,216,438	8.15%	251.26	6	10,617,034	39.06%	1,203.59	8,144,397	29.96%	923.28	27,182,753	3,081.54
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	2,082	229,800	4.70%	110.36	26	1,096,922	22.46%	526.80	1,891,591	38.72%	908.45	4,884,926	2,346.01
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]		19,465	4,015,628	5.91%	206.30	9	36,209,216	53.29%	1,860.20	11,581,018	17.04%	594.96	67,945,152	3,490.60
North Carolina	6.9% [3-factor with sales double wtd.]	rate applicable to banks	9,656	1,092,078	4.88%	113.09	25	9,869,492	44.06%	1,022.07	6,185,008	27.61%	640.51	22,400,574	2,319.76
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	684	160,640	4.20%	234.88	8	433,116	11.33%	633.27	776,378	20.31%	1,135.17	3,822,347	5,588.78
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.] applies to franchise tax	1.3% franchise tax rate applicable to banks	11,545	237,205	0.95%	20.55	45	8,820,082	35.25%	763.98	7,767,709	31.05%	672.82	25,018,133	2,167.02
Oklahoma	6% [3-factor]	rate applicable to banks	3,792	353,972	4.55%	93.36	31	2,385,413	30.68%	629.15	2,177,458	28.00%	574.30	7,776,146	2,050.94
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	3,872	468,606	5.77%	121.03	22	5,493,119	67.66%	1,418.73	-	-	-	8,118,729	2,096.86
Pennsylvania	9.99% [3-factor: 90-5-5 (sales-property-payroll)]		12,743	1,978,061	6.11%	155.23	16	9,831,427	30.39%	771.52	8,951,757	27.67%	702.49	32,352,286	2,538.85

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 7/1/2011 [1,000s]	State Tax Collections 2010-11										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 of \$2.50/\$10K of authorized capital stock (valued at a minimum of \$100/share); minimum tax: \$500 [3-factor]	rate applicable to banks; special rates for utilities	1,051	147,989	5.37%	140.77	18	1,016,217	36.89%	966.63	824,507	29.93%	784.27	2,754,501	2,620.09		
South Carolina	5% [Sales/3-factor with sales double wtd.]	4.5% rate applicable to banks; 6% rate applicable to savings & loans	4,679	216,082	2.81%	46.18	43	2,907,731	37.82%	621.41	2,793,683	36.34%	597.04	7,687,496	1,642.90		
	[If the single-factor formula results in a reduction in income allocated to the state, only an 80% reduction is allowed.]																
South Dakota	[applies to banks only] no state income tax	6%-0.25% on net income; minimum tax: \$200 per location	824	15,208	1.10%	18.45	46	-	-	-	808,091	58.57%	980.60	1,379,607	1,674.11		
Tennessee	6.5% [3-factor with sales double wtd.]	rate applicable to banks	6,403	1,068,573	9.53%	166.88	13	189,518	1.69%	29.60	6,186,336	55.20%	966.11	11,207,705	1,750.29		
Utah	5% [3-factor/3-factor with sales double wtd.]	rate applicable to banks; minimum tax: \$100	2,817	247,661	4.52%	87.91	32	2,298,220	41.97%	815.78	1,843,856	33.67%	654.49	5,475,904	1,943.72		
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K [3-factor with sales double wtd.]	minimum tax: \$250 (\$75 for small farm corporations)	626	105,077	3.91%	167.74	12	556,013	20.69%	887.59	325,622	12.11%	519.81	2,687,926	4,290.86		
Virginia	6% [3-factor with sales double wtd.]	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	8,097	798,404	4.59%	98.61	29	9,530,628	54.75%	1,177.11	3,460,741	19.88%	427.43	17,409,072	2,150.17		
West Virginia	8.5% [3-factor with sales double wtd.]	rate applicable to banks	1,855	307,278	5.90%	165.62	14	1,665,885	31.97%	897.88	1,210,255	23.23%	652.30	5,210,925	2,808.57		
Wisconsin	7.9% [Sales]	rate applicable to banks; economic development surcharge ranging from \$25-\$9,800 may apply	5,712	850,647	5.54%	148.93	17	6,429,115	41.89%	1,125.59	4,109,019	26.77%	719.40	15,347,327	2,686.97		
Total 46 states			275,178	41,383,096	5.99% ^a	150.39 ^a	-	259,309,028	37.53% ^a	942.33 ^a	199,770,693	28.91% ^a	725.97 ^a	690,908,052	2,510.77 ^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, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

*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 \$15,519,895 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 NST-EST2011-01- Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.*

U.S. Census Bureau, Governments Division. *Annual Survey of State Government Tax Collections: 2011, April 12, 2012 release, April 11, 2013 update.*

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			
	Type of payment				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 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			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
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%
2011-12..	1,196,124,315	164,719,867	1,360,844,182	140,585,423	1,220,258,759	-	-	-	83,894,927	-	56,883	186,337	3,249,448	1,132,871,164	4.90%	-31.42%	11.71%	11.77%

Detail may not add to totals due to rounding.

Corporate income tax: An income tax is levied at the rate of 6.9% on the portion of net income allocable to the State. Corporations "doing business" in at least one additional state calculate their North Carolina income through use of the apportionment formula. Nonapportionable income is directly allocated in accordance with applicable revenue statutes. 'Business income' is defined as all income from transactions and activities that are dependent upon or contribute to the operations of a taxpayer.

Rates: Effective year of tax:

7% Effective for tax years 1987 through 1990

7.75% Effective for tax years 1991 through 1996

*Plus an additional surtax (% of tax liability) as follows:

Tax year 1991: 4%* Tax year 1993: 2%*

Tax year 1992: 3%* Tax year 1994: 1%*

7.5% Tax year 1997

7.25% Tax year 1998

7% Tax year 1999

6.9% Tax year 2000 forward

Tax 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	2011-12	\$8,625	\$2,875	\$146,500

Apportionment formula: Effective for tax years beginning on or after January 1, 1989, all business income of corporations, except excluded corporations and public utilities, engaged in business activities in North Carolina and at least one other state were required to apportion to this State by use of a formula consisting of the sum of the property factor, the payroll factor, and twice the sales factor divided by four. Excluded corporation means any company engaged in business as a building or construction contractor, a securities dealer, loan company or company which receives more than 50% of its ordinary gross income from intangible property; apportionable income of excluded corporations and public utility companies is apportioned by multiplying apportionable income by the sales factor.

2001-02 Other transfers includes a local government reimbursement allocation of \$7,890,753 for Homestead Exemption for elderly/disabled that was retained by the State due to the budgetary shortfall.

2002-03 Other transfers includes a \$57,869,430 payment to the State Public School Fund.

Intergovernmental, inter-fund transfers

In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment transferred the funds from the corporate income tax account into the intended franchise tax account. Gross collection amounts in the above table do not reflect this misassignment so as not to alter taxpayer remittance levels. The *Intergovernmental, inter-fund transfers 'Other'* and *Net collections to General Fund* columns do reflect the misassignment of the \$92 million payment, reporting it as 1999-00 corporate net tax collections deposited into the General Fund and as a \$92 million transfer from the corporate income tax account to the franchise tax account in 2000-01 to correctly assign the remittance. In addition to the 2000-01 \$92 million transfer to the franchise tax account, the *'Other'* column includes the scheduled April 2001 local government reimbursement allocation of \$95,087,044 for replacement of revenues lost due to the exemption of inventories from the property tax base. The State retained the April 2001 allocation to partially offset the budgetary shortfall. The reimbursement provision was repealed effective July 1, 2002.

2004-05 Voluntary Compliance Program - Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Corporation income tax collections include \$214,223,815 attributable to this program.

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

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

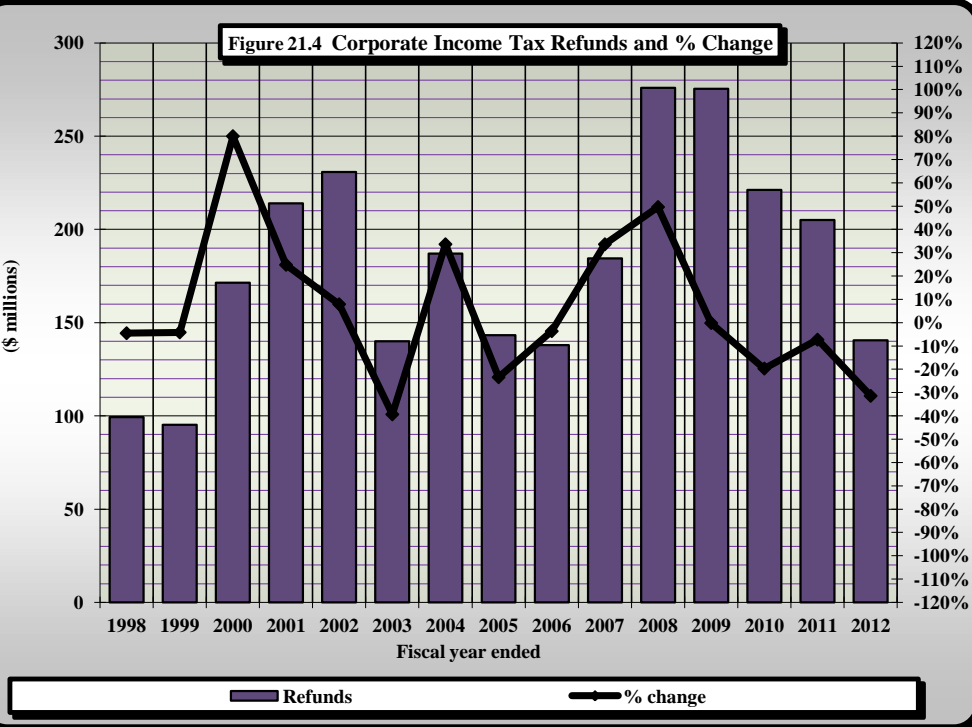
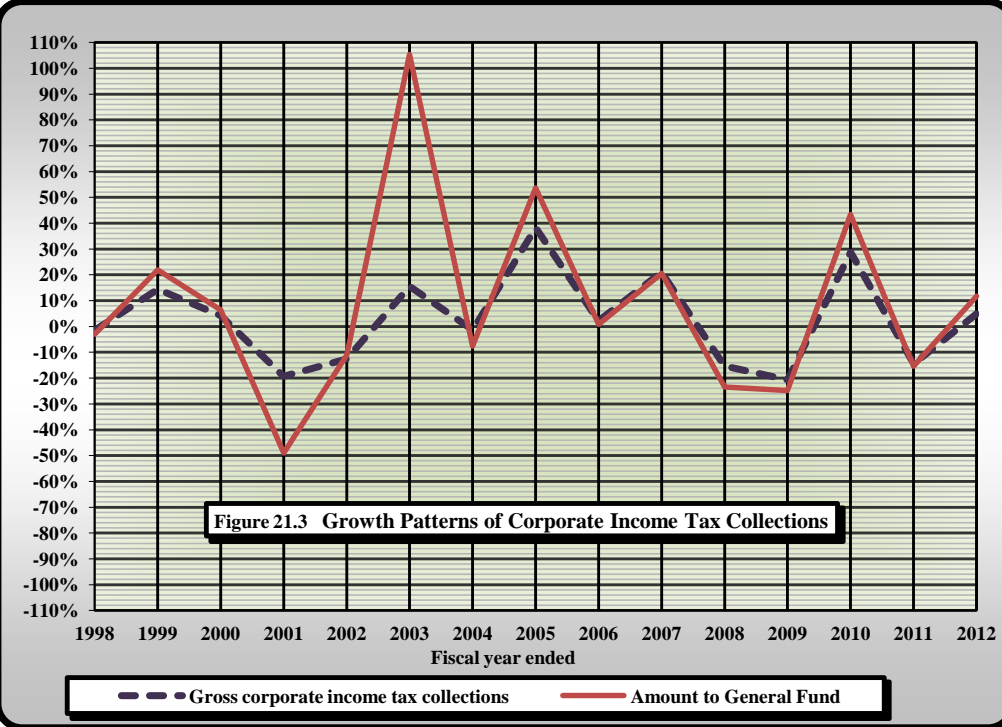
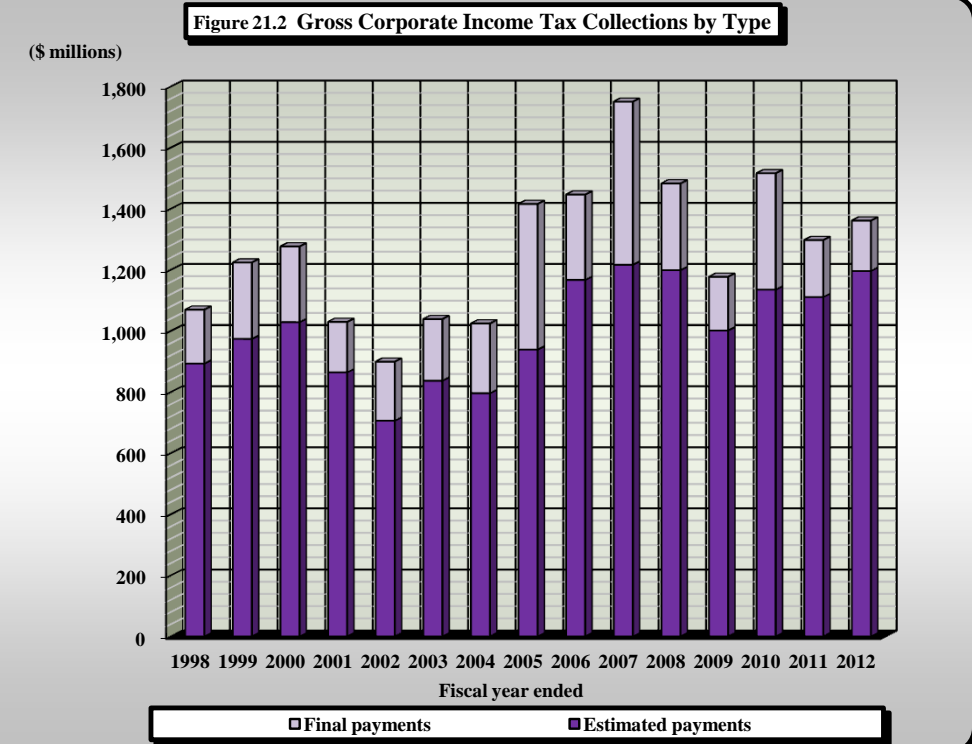
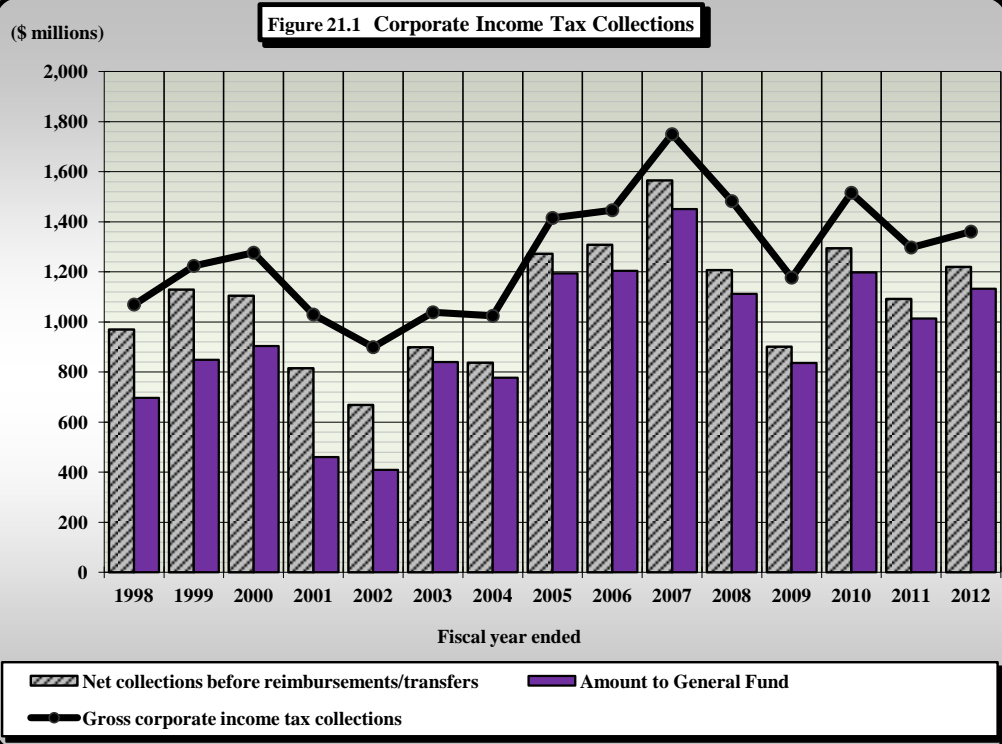


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	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 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		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					
Alabama	yes	-	GI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS]	\$2,000*	\$4,000*	\$1,500	\$3,000	\$500*	4,803	2,795,906	582.15	37	161,314,102	33,710	1.73%	36	
				* [Amounts vary based on AGI: \$1K, \$500, \$300]														
				MFJ: same rates apply to income bracket ranges \$1K-\$6K														
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]	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,483	2,863,658	441.75	41	216,589,552	33,773	1.32%	41	
				MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]														
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	2,938	2,270,383	772.77	27	94,581,100	32,373	2.40%	17	
				[tc] [tc] [tc]														
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]	\$3,769	\$7,538	\$99	\$198	\$99	37,692	50,508,441	1,340.03	6	1,564,209,194	41,893	3.23%	7	
				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]														
Colorado	no	Current	Fed TI	4.63 % of federal taxable income	same as Federal		same as Federal			5,117	4,540,586	887.39	21	212,545,078	42,107	2.14%	27	
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100; 6.5%>\$200K; 6.7%>\$250K [applicable for S, MFS]	-	-	\$13,000	\$24,000	-	3,581	6,469,246	1,806.69	2	198,177,832	55,427	3.26%	6	
				[Combined standard deduction/personal exemptions; exemption amounts are based on state AGI and are phased out for higher income taxpayers]														
				MFJ: same rates apply to income ranges \$20K-\$500K														
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	907	1,177,724	1,298.29	7	35,474,593	39,425	3.32%	4	
				[tc] [tc] [tc]														
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]	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,815	7,658,782	780.30	26	335,370,808	34,531	2.28%	24	
				MFJ, HH: same rates apply to income bracket ranges \$500-\$5K														
				MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K														

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 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		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	1,375	1,247,291	907.25	18	55,832,057	40,952	2.23%	26
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	1,585	1,169,247	737.70	31	49,577,319	31,556	2.36%	22
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,869	11,225,000	872.23	22	539,680,018	42,025	2.08%	29
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*	6,517	4,583,977	703.40	32	220,865,747	34,028	2.08%	31
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	\$80	\$40	3,062	2,851,449	931.14	17	115,547,890	37,882	2.47%	14
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	2,871	2,689,843	936.82	15	110,205,217	38,545	2.44%	15
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS]	\$2,240	\$4,480	\$20	\$40	\$20	4,369	3,417,779	782.22	25	141,302,143	32,504	2.42%	16
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	4,575	2,403,956	525.47	39	168,704,348	37,116	1.42%	40
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	1,420,982	1,069.87	12	48,620,161	36,629	2.92%	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	5,828	6,644,962	1,140.12	10	281,304,904	48,621	2.36%	21

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 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		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	6,588	11,597,152	1,760.47	3	335,264,289	51,143	3.46%	3
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,600	\$7,200	\$3,600*	9,876	6,391,544	647.17	33	339,043,905	34,326	1.89%	34
					*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	5,345	7,482,396	1,399.92	5	225,853,125	42,528	3.31%	5
					[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	2,979	1,397,578	469.22	40	91,600,117	30,841	1.53%	38
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	6,011	4,534,346	754.38	30	218,278,293	36,406	2.08%	30
					[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	998	812,629	814.10	24	34,093,509	34,405	2.38%	20
					*[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	\$236	\$118	1,843	1,721,548	934.28	16	72,189,707	39,445	2.38%	19
					[tc] [tc] [tc]												
New Hampshire	no	-	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,318	83,475	63.33	42	57,897,613	43,968	0.14%	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	8,821	10,617,034	1,203.59	8	443,741,546	50,428	2.39%	18
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	2,082	1,096,922	526.80	38	68,050,198	32,940	1.61%	37
					[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 7/1/2011 [1,000s]	Individual income tax collections fiscal year 2011			Personal income calendar year 2010		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.					6,403	189,518	29.60	43	223,165,735	35,103	0.08%	43	
Utah	no	Current	Fed AGI	5%	\$5,800*	\$11,600*	\$2,775*	\$5,550*	\$2,775*	2,817	2,298,220	815.78	23	89,152,008	32,121	2.58%	13
				*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.													
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	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	626	556,013	887.59	20	24,870,824	39,736	2.24%	25
				[personal exemption/deduction amounts as allowed by IRC]													
				[applicable for S]													
				HH: same rates apply to income bracket ranges \$46,250-\$379,150													
				MFJ/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													
Virginia	no	1/22/10	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K	\$3,000	\$6,000	\$930	\$1,860	\$930	8,097	9,530,628	1,177.11	9	354,127,225	44,134	2.69%	12
				[applicable for S, HH, MFJ, MFS]													
West Virginia	no	1/1/10	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K	-	-	\$2,000	\$4,000	\$2,000	1,855	1,665,885	897.88	19	58,979,760	31,806	2.82%	11
				[applicable for S, HH, MFJ]													
				MFS: same rates apply to income bracket ranges \$5K-\$30K													
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	\$9,300	\$16,940	\$700	\$1,400	\$700	5,712	6,429,115	1,125.59	11	216,338,590	38,010	2.97%	9
				[deduction phases out to 0 for single filers at \$92,000; joint filers at \$104,691]													
				[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]													
Total 43 states									254,573	259,309,028	1,018.60 ^a	-	10,108,539,567	39,940.38 ^a	2.57% ^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, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

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, 2010 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 NST-EST2011-01* -Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2011*, April 12, 2012 release, April 11, 2013 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 25, 2012 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 2010
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	28.43%	71.57%	Missouri	30.86%	69.14%
Arizona	33.89%	66.11%	Montana	30.96%	69.04%
Arkansas	24.77%	75.23%	Nebraska	31.03%	68.97%
California	36.32%	63.68%	New Hampshire	36.26%	63.74%
Colorado	38.37%	61.63%	New Jersey	43.46%	56.54%
Connecticut	43.84%	56.16%	New Mexico	25.73%	74.27%
Delaware	35.95%	64.05%	New York	36.01%	63.99%
Georgia	34.95%	65.05%	*North Carolina	34.56%	65.44%
Hawaii	31.61%	68.39%	North Dakota	20.85%	79.15%
Idaho	33.04%	66.96%	Ohio	31.35%	68.65%
Illinois	34.30%	65.70%	Oklahoma	26.81%	73.19%
Indiana	27.47%	72.53%	Oregon	39.58%	60.42%
Iowa	32.50%	67.50%	Pennsylvania	31.12%	68.88%
Kansas	31.28%	68.72%	Rhode Island	36.47%	63.53%
Kentucky	29.42%	70.58%	South Carolina	30.35%	69.65%
Louisiana	23.51%	76.49%	Tennessee	24.08%	75.92%
Maine	31.50%	68.50%	Utah	39.46%	60.54%
Maryland	48.57%	51.43%	Vermont	30.34%	69.66%
Massachusetts	40.10%	59.90%	Virginia	40.73%	59.27%
Michigan	31.64%	68.36%	West Virginia	18.82%	81.18%
Minnesota	39.89%	60.11%	Wisconsin	36.65%	63.35%
Mississippi	23.28%	76.72%	United States	32.81%	67.19%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2010 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.

*For NC state individual income tax returns filed for tax year 2010, 37.48% of total returns utilized itemized deductions and 62.52% claimed the standard deduction.

TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS
 [§ 105 ARTICLE 4, PART 2.]

Fiscal year	Total gross individual income tax collections [\$]	Refunds [\$]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers							Year-over-year % change			
			Net collections before reimbursements/transfers [\$]	Reserves/transfers for administrative costs [\$]	Reimbursements to local governments [\$]	Inter-governmental inter-fund transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collections to General Fund [\$]	Individual income tax gross collections	Individual income tax refunds	Net collections before transfers	Amount to General Fund
1997-98...	7,126,627,746	968,646,494	6,157,981,252	-	128,972,502	138,533	-	-	6,028,870,217	12.17%	8.30%	12.80%	13.11%
1998-99...	7,794,920,222	1,059,036,097	6,735,884,126	-	128,972,502	411,344	-	-	6,606,500,278	9.38%	9.33%	9.38%	9.58%
1999-00...	8,316,517,056	1,106,846,589	7,209,670,466	282,489	128,972,502	309,298	-	-	7,080,106,177	6.69%	4.51%	7.03%	7.17%
2000-01...	8,885,680,514	1,341,199,373	7,544,481,141	937,057	128,972,502	23,229,059	-	-	7,391,342,524	6.84%	21.17%	4.64%	4.40%
2001-02...	8,624,387,711	1,372,786,018	7,251,601,693	1,174,706	128,972,502	(17,735,003)	4,559,656	-	7,134,629,832	-2.94%	2.36%	-3.88%	-3.47%
2002-03...	8,533,920,978	1,436,462,191	7,097,458,787	122,146	-	493,278	8,316,491	-	7,088,526,873	-1.05%	4.64%	-2.13%	-0.65%
2003-04...	8,984,966,504	1,465,348,511	7,519,617,993	122,628	-	957,050	8,640,230	-	7,509,898,086	5.29%	2.01%	5.95%	5.94%
2004-05...	9,953,546,252	1,515,212,939	8,438,333,313	137,226	-	18,127,226	10,780,243	-	8,409,288,618	10.78%	3.40%	12.22%	11.98%
2005-06...	11,061,259,057	1,580,905,583	9,480,353,474	142,322	-	34,200,111	13,075,045	32,768,025	9,400,167,970	11.13%	4.34%	12.35%	11.78%
2006-07...	12,244,865,726	1,641,132,291	10,603,733,434	334,549	-	33,492,179	14,782,775	47,157,401	10,507,966,531	10.70%	3.81%	11.85%	11.78%
2007-08...	12,865,534,486	1,855,384,169	11,010,150,317	394,377	-	31,198,398	16,223,018	60,035,333	10,902,299,190	5.07%	13.06%	3.83%	3.75%
2008-09...	11,687,026,714	2,111,640,441	9,575,386,273	382,330	-	33,888,173	15,033,735	55,909,151	9,470,172,885	-9.16%	13.81%	-13.03%	-13.14%
2009-10...	11,259,839,831	2,108,917,484	9,150,922,346	627,094	-	31,025,218	17,233,725	54,430,901	9,047,605,408	-3.66%	-0.13%	-4.43%	-4.46%
2010-11...	11,902,031,563	2,005,937,056	9,896,094,507	35,639,996	-	41,279,727	26,602,815	57,703,933	9,734,868,036	5.70%	-4.88%	8.14%	7.60%
2011-12...	12,382,572,263	1,973,453,774	10,409,118,489	15,710,176	-	32,891,107	25,322,043	63,058,781	10,272,136,381	4.04%	-1.62%	5.18%	5.52%

Detail may not add to totals due to rounding.

Individual income tax: Effective for tax years beginning on or after **January 1, 1989 and prior to January 1 2012**, the starting point in determining North Carolina taxable income is taxable income for federal income tax purposes, subject to certain additions, deductions, and transitional adjustments. Both the North Carolina standard deduction and personal exemption allowance amounts differ from those for federal purposes. **Personal exemption amounts:** The personal exemption for North Carolina purposes is \$2,500 for a taxpayer whose federal adjusted gross income is less than the amount shown for his filing status in the chart below; a taxpayer with federal adjusted gross income equal to or more than the threshold amount is allowed a personal exemption amount of \$2,000.

[For tax years 1989 through 1994, the personal exemption amount was \$2,000 regardless of AGI amount; for tax year 1995, the amount increased to \$2,250 subject to the AGI amount; and for tax years 1996 forward, the amount increased to \$2,500 subject to the AGI amount.]

*Tax years 2009, 2010: Additional temporary surtax (2% or 3% of tax liability) according to taxable income

+additional standard deduction for aged 65 or over or blind

Filing Status	Taxable income		Applicable tax rate by tax year					Personal Exemption Threshold by Filing Status	Standard Deduction Amounts		
	Over	Up To	2008-2011	2007	2001-2006	1991-2000	1989-1990		2004/after	2003	1989-2002
Married filing jointly/ Qualifying widow(er): *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$21,250	6%	6%	6%	6%	6%	Married filing jointly/ Qualifying widow(er): <u>Federal AGI</u> \$100,000	\$6,000	\$5,500	\$5,000
	\$21,250	\$100,000	7%	7%	7%	7%	7%				
	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$200,000	\$250,000		8%	8.25%	7.75%	7%				
	\$250,000										
Head of household: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$17,000	6%	6%	6%	6%	6%	Head of household: <u>Federal AGI</u> \$80,000	\$4,400	\$4,400	\$4,400
	\$17,000	\$80,000	7%	7%	7%	7%	7%				
	\$80,000	\$160,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$160,000	\$200,000		8%	8.25%	7.75%	7%				
	\$200,000										
Single: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$12,750	6%	6%	6%	6%	6%	Single: <u>Federal AGI</u> \$60,000	\$3,000	\$3,000	\$3,000
	\$12,750	\$60,000	7%	7%	7%	7%	7%				
	\$60,000	\$120,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$120,000	\$150,000		8%	8.25%	7.75%	7%				
	\$150,000										
Married filing separately: *Surtax: 2% of tax liability 2% of tax liability 3% of tax liability	\$0	\$10,625	6%	6%	6%	6%	6%	Married filing separately: <u>Federal AGI</u> \$50,000	\$3,000	\$2,750	\$2,500
	\$10,625	\$50,000	7%	7%	7%	7%	7%				
	\$50,000	\$100,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$100,000	\$125,000		8%	8.25%	7.75%	7%				
	\$125,000										

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 increased to \$75; for tax years 2004 through 2013, the amount is \$100.]
Head of household	\$80,000
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, 2014, 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% for tax years 2009-2012, 4.5% for tax year 2013) 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 and prior to January 1, 2013, 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.)

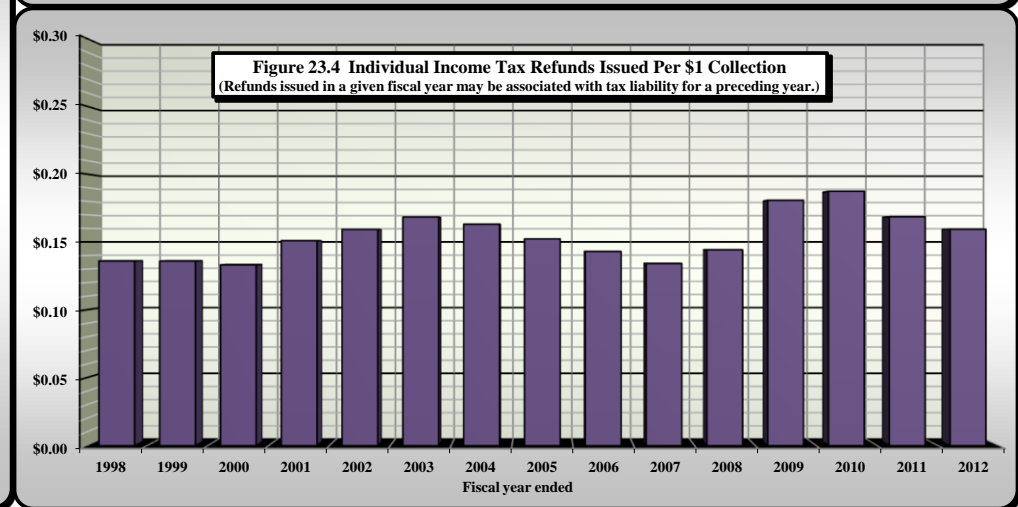
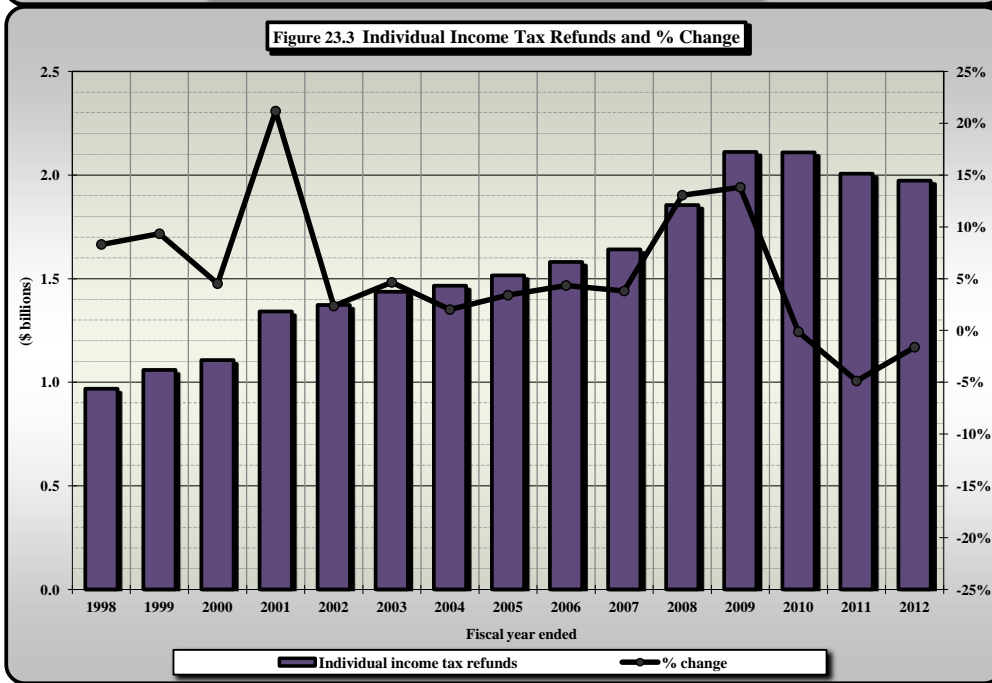
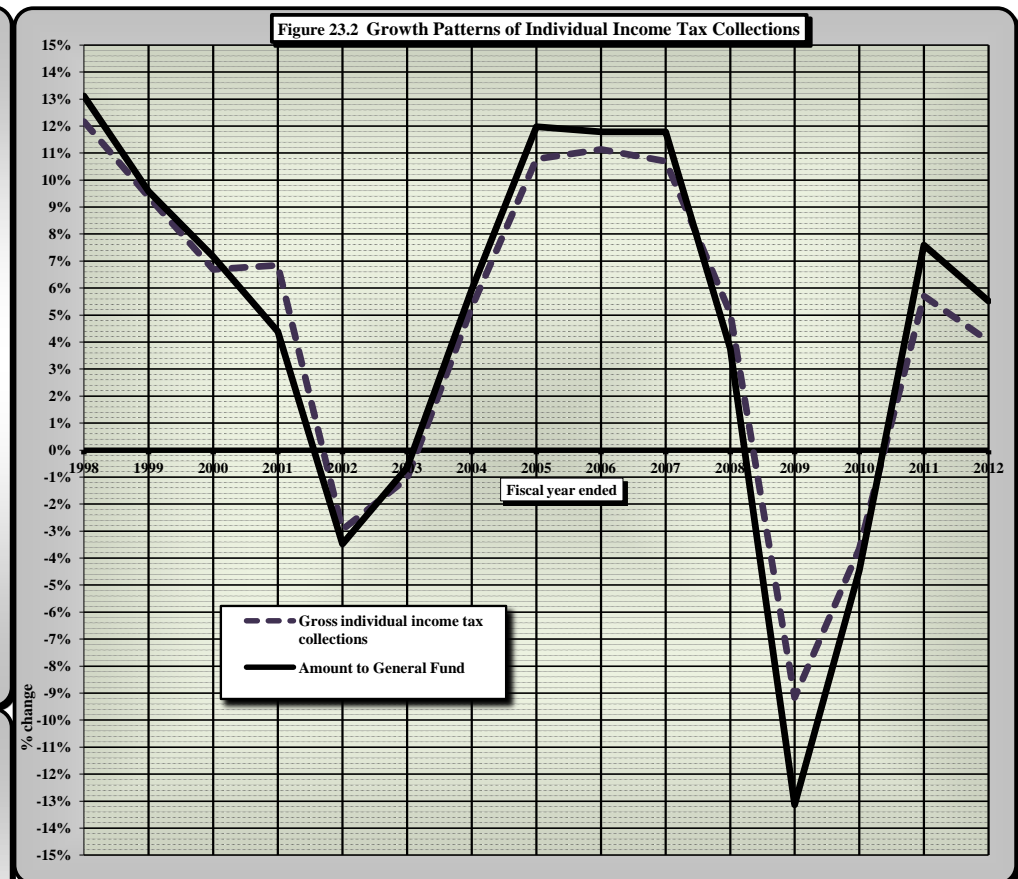
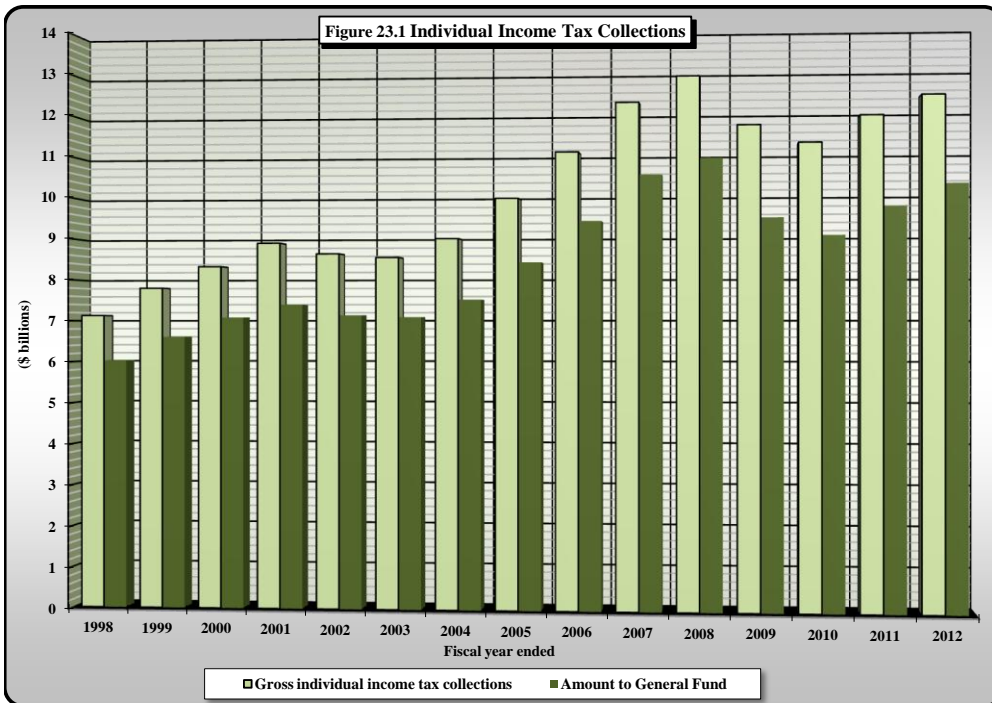


TABLE 24. GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2011-12.....	145,428,856	1.2%	1.8%	841,792,323	6.8%	4.2%	8,862,664,860	71.6%	4.1%	1,018,804,363	8.2%	4.0%	1,513,881,862	12.2%	3.8%	12,382,572,263	4.0%

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

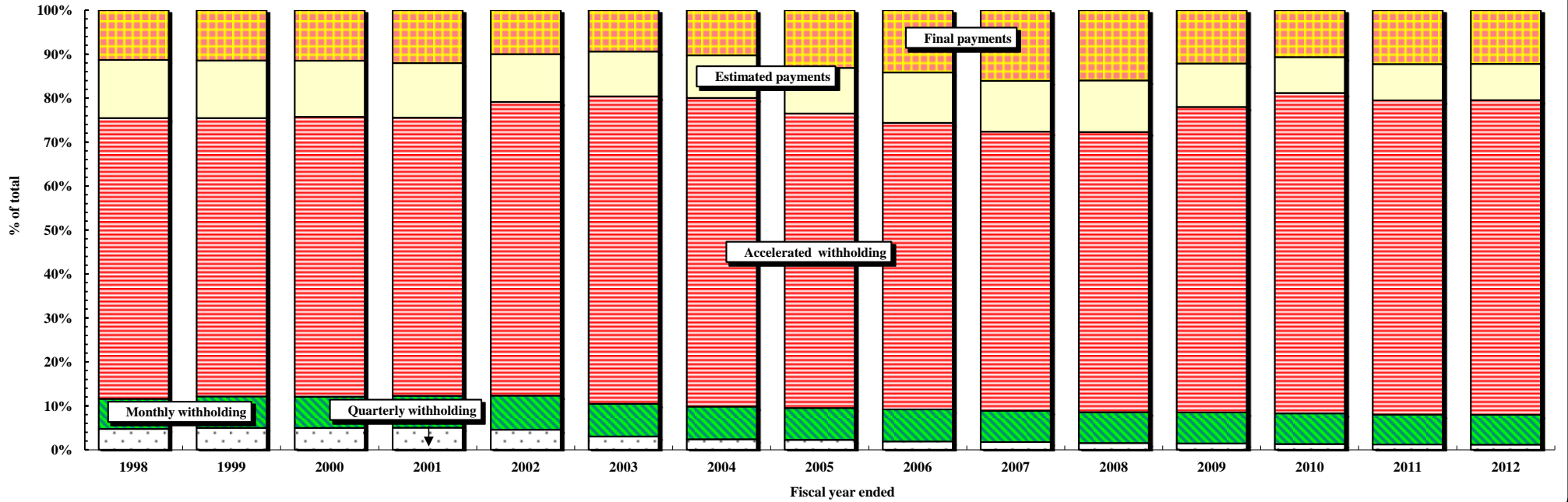


Table 25. North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income [Income and tax collections in

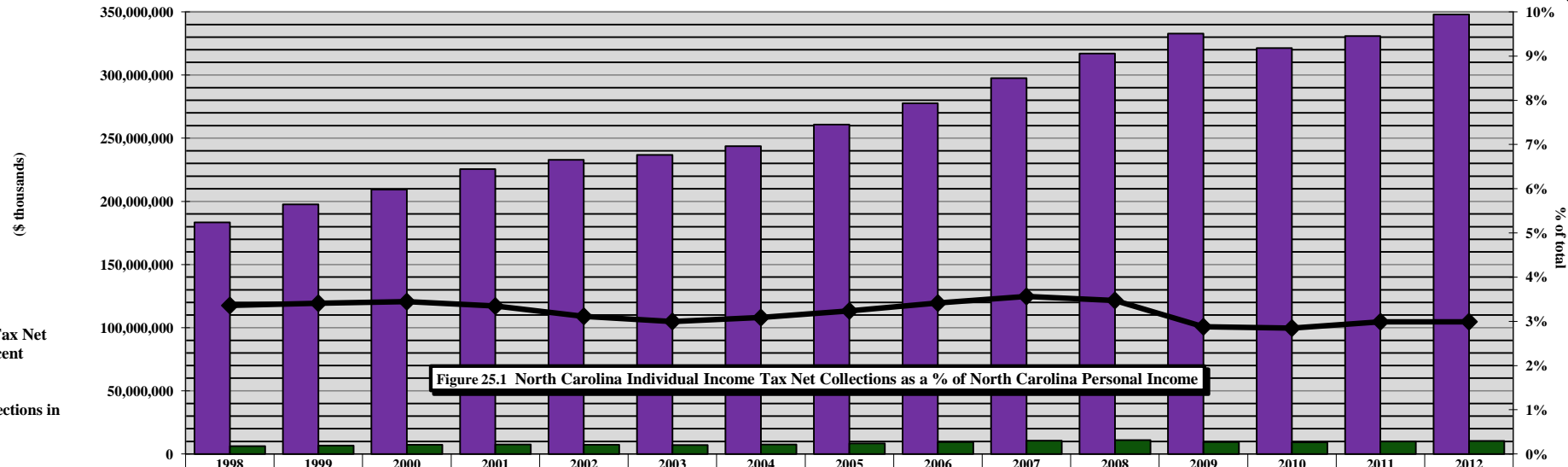


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
North Carolina personal income	183,343,570	197,581,458	209,278,087	225,528,207	232,830,836	236,698,231	243,696,006	260,698,090	277,743,483	297,596,423	316,955,961	332,732,803	321,295,391	330,825,526	347,904,833
Individual income tax net collections	6,157,981	6,735,884	7,209,670	7,544,481	7,251,602	7,097,459	7,519,618	8,438,333	9,480,353	10,603,733	11,010,150	9,575,386	9,150,922	9,896,095	10,409,118
% of total	3.36%	3.41%	3.45%	3.35%	3.11%	3.00%	3.09%	3.24%	3.41%	3.56%	3.47%	2.88%	2.85%	2.99%	2.99%

[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 25, 2012 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 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 [\$]
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	-	-
2010.....	-	-	21,444	317,059	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011.....	-	-	21,141	333,922	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-

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] [Repealed effective for tax years beginning on or after January 1, 2013.]

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 Fund designation [§ 105-159.2] [Repealed effective for tax years beginning on or after January 1, 2013.]

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)] [Repealed effective for applications for new licenses/license renewals issued on or after January 1, 2006.]

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 7/1/2011 [1,000s]	General sales tax collections fiscal year 2011*			Per capita collections per 1¢ of tax + [\$]	Personal income 2010		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2011					
				Prescription, non-prescription Taxable (T) Exempt (E)	allowed seller for qualifying transactions	Basic provisions	Maximum/minimum		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	Rank	Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]	
										Collection discounts	Amount											Rank
Alabama.....	4	37	T	E,T	5%-2%	\$400/mo M	4,803	2,174,639	452.79	43	113.20	161,314,102	33,710	1.35%	41	2,795,906	582.15					
Arizona.....	6.6	7	E	E,T	1%	\$10K/yr M	6,483	5,874,113	906.15	16	137.30	216,589,552	33,773	2.71%	11	2,863,658	441.75					
Arkansas.....	6	15	1.5% [2]	E,T	2%	\$1K/mo M	2,938	2,736,946	931.57	12	155.26	94,581,100	32,373	2.89%	6	2,270,383	772.77					
California.....	6.25	11	E	E,T	None		37,692	30,996,372	822.36	20	113.43	1,564,209,194	41,893	1.98%	23	50,508,441	1,340.03					
Colorado.....	2.9	45	E	E,T	2.22%		5,117	2,173,882	424.85	45	146.50	212,545,078	42,107	1.02%	44	4,540,586	887.39					
Connecticut.....	6.35	9	E	E,T	None		3,581	3,252,123	908.23	15	151.37	198,177,832	55,427	1.64%	34	6,469,246	1,806.69					
Florida.....	6	15	E	E,T	2.5%	\$30/report M	19,058	19,353,000	1,015.50	6	169.25	722,368,152	38,345	2.68%	13	-	-					
Georgia.....	4	37	E [2]	E,T	3%-0.5%		9,815	5,080,777	517.64	41	129.41	335,370,808	34,531	1.51%	36	7,658,782	780.30					
Hawaii.....	4	37	T [3]	E,T	None		1,375	2,495,807	1,815.38	1	453.85	55,832,057	40,952	4.47%	1	1,247,291	907.25					
Idaho.....	6	15	T [3]	E,T	None		1,585	1,187,070	748.95	24	124.82	49,577,319	31,556	2.39%	15	1,169,247	737.70					
Illinois.....	6.25	11	1%	T,T[4]	1.75%	\$5/yr min	12,869	7,420,829	576.63	38	92.26	539,680,018	42,025	1.38%	39	11,225,000	872.23					
Indiana.....	7	1	E	E,T	0.73%-0.26%	see note	6,517	6,269,721	962.07	10	137.44	220,865,747	34,028	2.84%	7	4,583,977	703.40					
Iowa.....	6	15	E	E,T	None		3,062	2,232,028	728.87	26	121.48	115,547,890	37,882	1.93%	24	2,851,449	931.14					
Kansas.....	6.3	10	T [3]	E,T	None		2,871	2,487,499	866.35	18	137.52	110,205,217	38,545	2.26%	17	2,689,843	936.82					
Kentucky.....	6	15	E	E,T	1.75%-1%	\$1.5K/report M	4,369	2,896,252	662.86	31	110.48	141,302,143	32,504	2.05%	22	3,417,779	782.22					
Louisiana.....	4	37	E [2]	E,T	1.1%		4,575	2,812,804	614.84	35	153.71	168,704,348	37,116	1.67%	33	2,403,956	525.47					
Maine.....	5	28	E	E,T	None		1,328	1,010,241	760.62	22	152.12	48,620,161	36,629	2.08%	18	1,420,982	1,069.87					
Maryland.....	6	15	E	E,E	1.2%-0.9%	\$500/return M	5,828	3,896,700	668.58	30	111.43	281,304,904	48,621	1.39%	38	6,644,962	1,140.12					
Massachusetts..	6.25	11	E	E,T	None		6,588	4,920,521	746.94	25	119.51	335,264,289	51,143	1.47%	37	11,597,152	1,760.47					
Michigan.....	6	15	E	E,T	0.75%-0.5%	\$6/mo min	9,876	9,477,156	959.60	11	159.93	339,043,905	34,326	2.80%	8	6,391,544	647.17					
Minnesota.....	6.875	6	E	E,E	None		5,345	4,657,395	871.38	17	126.75	225,853,125	42,528	2.06%	20	7,482,396	1,399.92					
Mississippi.....	7	1	T	E,T	2%	\$50/mo M	2,979	2,969,375	996.93	7	142.42	91,600,117	30,841	3.24%	4	1,397,578	469.22					
Missouri.....	4.225	36	1.225%	E,T	2%		6,011	2,972,654	494.56	42	117.06	218,278,293	36,406	1.36%	40	4,534,346	754.38					
Nebraska.....	5.5	26	E	E,T	2.5%	\$75/mo M	1,843	1,385,363	751.84	23	136.70	72,189,707	39,445	1.92%	25	1,721,548	934.28					
Nevada.....	4.6	34	E	E,T	0.25%		2,723	2,931,547	1,076.46	5	234.01	96,751,471	35,777	3.03%	5	-	-					
New Jersey.....	7	1	E	E,E	None		8,821	8,144,397	923.28	13	131.90	443,741,546	50,428	1.84%	31	10,617,034	1,203.59					
New Mexico.....	5	28	E	E,T	None		2,082	1,891,591	908.45	14	181.69	68,050,198	32,940	2.78%	9	1,096,922	526.80					
New York.....	4	37	E	E,E	5%	\$200/qtr M	19,465	11,581,018	594.96	37	148.74	952,673,131	49,119	1.22%	43	36,209,216	1,860.20					
North Carolina+	4.75	32	E [2,4]	E,T	None		9,656	6,185,008	640.51	34	111.39	330,825,526	34,604	1.87%	29	9,869,492	1,022.07					
North Dakota...	5	28	E	E,T	1.5%	\$93/mo M	684	776,378	1,135.17	4	227.03	28,646,144	42,462	2.71%	12	433,116	633.27					
Ohio.....	5.5	26	E	E,T	0.75%		11,545	7,767,709	672.82	29	122.33	414,567,053	35,931	1.87%	27	8,820,082	763.98					
Oklahoma.....	4.5	35	T [3]	E,T	1%	\$2.5K/mo M	3,792	2,177,458	574.30	39	127.62	133,616,459	35,535	1.63%	35	2,385,413	629.15					
Pennsylvania....	6	15	E	E,E	1%		12,743	8,951,757	702.49	28	117.08	514,351,774	40,444	1.74%	32	9,831,427	771.52					
Rhode Island....	7	1	E	E,T	None		1,051	824,507	784.27	21	112.04	44,207,139	42,001	1.87%	30	1,016,217	966.63					
South Carolina..	6	15	E [2]	E,T	3%-2%	\$3.1K/yr M	4,679	2,793,683	597.04	36	99.51	149,283,181	32,193	1.87%	28	2,907,731	621.41					

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 7/1/2011 [1,000s]	General sales tax collections fiscal year 2011*			Per capita collections per 1¢ of tax + [\$]	Personal income 2010		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2011			
				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 [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
					Basic provisions	Maximum/minimum			Amount [\$]	Rank									
South Dakota.....	4	37	T [3]	E,T	None	824	808,091	980.60	8	245.15	32,302,753	39,558	2.50%	14	-	-			
Tennessee.....	7	1	5.5%	E,T	Limited	6,403	6,186,336	966.11	9	138.02	223,165,735	35,103	2.77%	10	189,518	29.60			
Texas.....	6.25	11	E	E,E	0.5%	25,675	21,793,858	848.85	19	135.82	965,236,295	38,222	2.26%	16	-	-			
Utah.....	4.7	33	1.75% [2]	E,T	1.31%	2,817	1,843,856	654.49	32	139.25	89,152,008	32,121	2.07%	19	2,298,220	815.78			
Vermont.....	6	15	E	E,E	None	626	325,622	519.81	40	86.63	24,870,824	39,736	1.31%	42	556,013	887.59			
Virginia.....	4	37	1.5% [2]	E,E	3%-1.5%	8,097	3,460,741	427.43	44	106.86	354,127,225	44,134	0.98%	45	9,530,628	1,177.11			
Washington.....	6.5	8	E	E,T	None	6,830	10,580,395	1,549.10	2	238.32	283,367,864	42,024	3.73%	2	-	-			
West Virginia...	6	15	3%	E,T	None	1,855	1,210,255	652.30	33	108.72	58,979,760	31,806	2.05%	21	1,665,885	897.88			
Wisconsin.....	5	28	E	E,T	0.5% \$10/period min	5,712	4,109,019	719.40	27	143.88	216,338,590	38,010	1.90%	26	6,429,115	1,125.59			
Wyoming.....	4	37	E	E,T	None	568	862,805	1,518.60	3	379.65	25,604,496	45,353	3.37%	3	-	-			
Total 45 states..	-	-	-	-	-	303,156	235,939,298	778.28 ^a	-	-	11,968,884,230	39,768 ^a	1.97% ^a	-	251,742,081	830.40 ^a			

Detail may not add to totals due to rounding.

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

Per personal personal income amounts are BEA estimates based on July 1, 2010 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

*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 \$15,519,895 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 2010-11.

⁺⁺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 NST-EST2011-01 -Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.*

U.S. Census Bureau, Governments Division. *Annual Survey of State Government Tax Collections: 2011, April 12, 2012 release, April 11, 2013 update.*

Bureau of Economic Analysis. *Table SA1-3 , Regional Economic Information System, September 25, 2012 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 collections [\$]	Refunds [\$]	Net collections before reimbursements/transfers [\$]	Sales and Use Tax Reimbursements, Distributions, and Transfers								Net collections to General Fund [\$]	Year-over-year % change			
				Local government distributions/state aid reimbursements+ [\$]	Refund of local sales & use tax paid by state agencies [\$]	Reserves/transfers for administrative fees/costs+++ [\$]	Inter-governmental inter-fund transfers++ [\$]	Collection fees on overdue tax debts [\$]	Transfer: State Public School Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		Gross collections	Refunds	Net collections before transfers	Amount to General Fund
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%
2011-12....	5,970,913,291	390,941,571	5,579,971,719	220,783,735	3,555,009	17,887,554	8,716,664	2,759,015	56,347,642	12,286,115	50,580	5,257,585,406	-10.50%	-18.79%	-9.86%	-10.46%

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					
						General Statute Reference			Public Transit tax	Other	
						\$105-164.44B	\$105-164.44E	\$105-472			\$105-501
			[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	-	-
2011-12....	72,546,308	81,889,098	66,348,329	-	8,548,649	7,610,508	4,566,366	415,117	5,295,564	-	-

*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-Repeat 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 4.75% 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 7% 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 (4.75%) 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 year1998-99

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 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.

TABLE 28. -Continued

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).

2011-12

Effective **July 1, 2011**, the State general rate decreased from 5.75% to 4.75% (the combined general rate decreased from 8% to 7%) as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

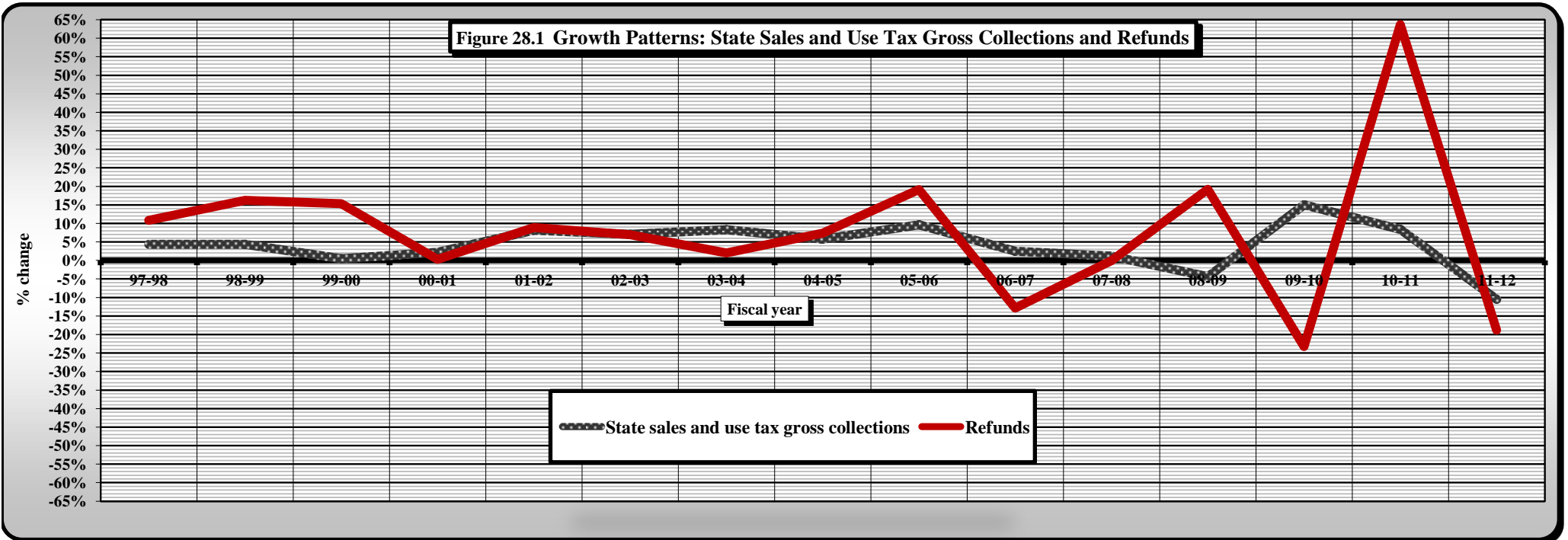


Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection
 (Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

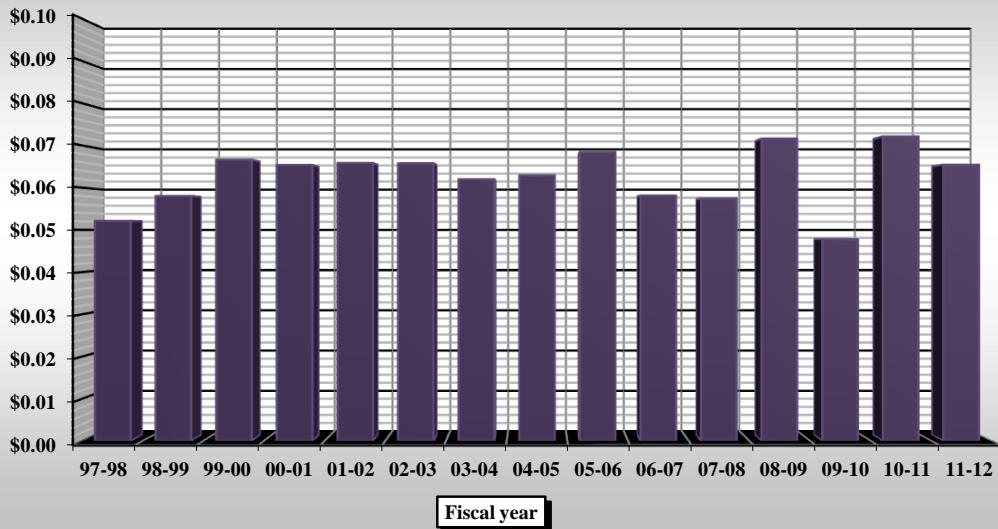


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

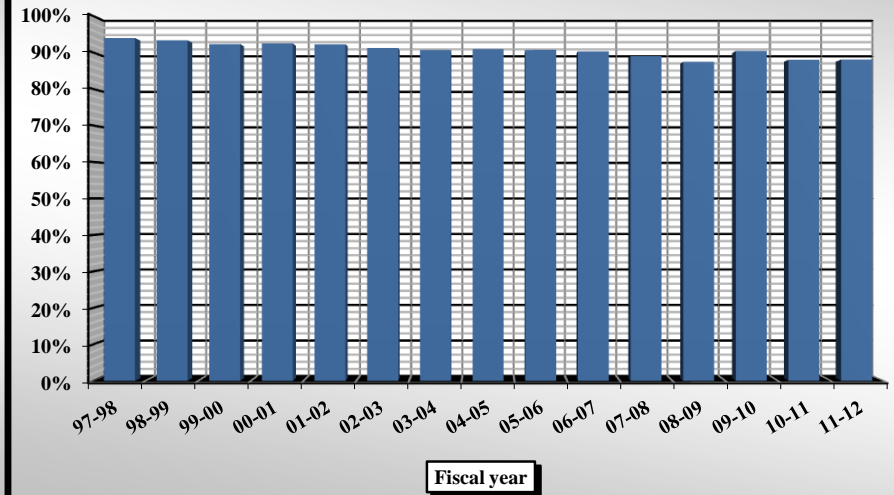


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections

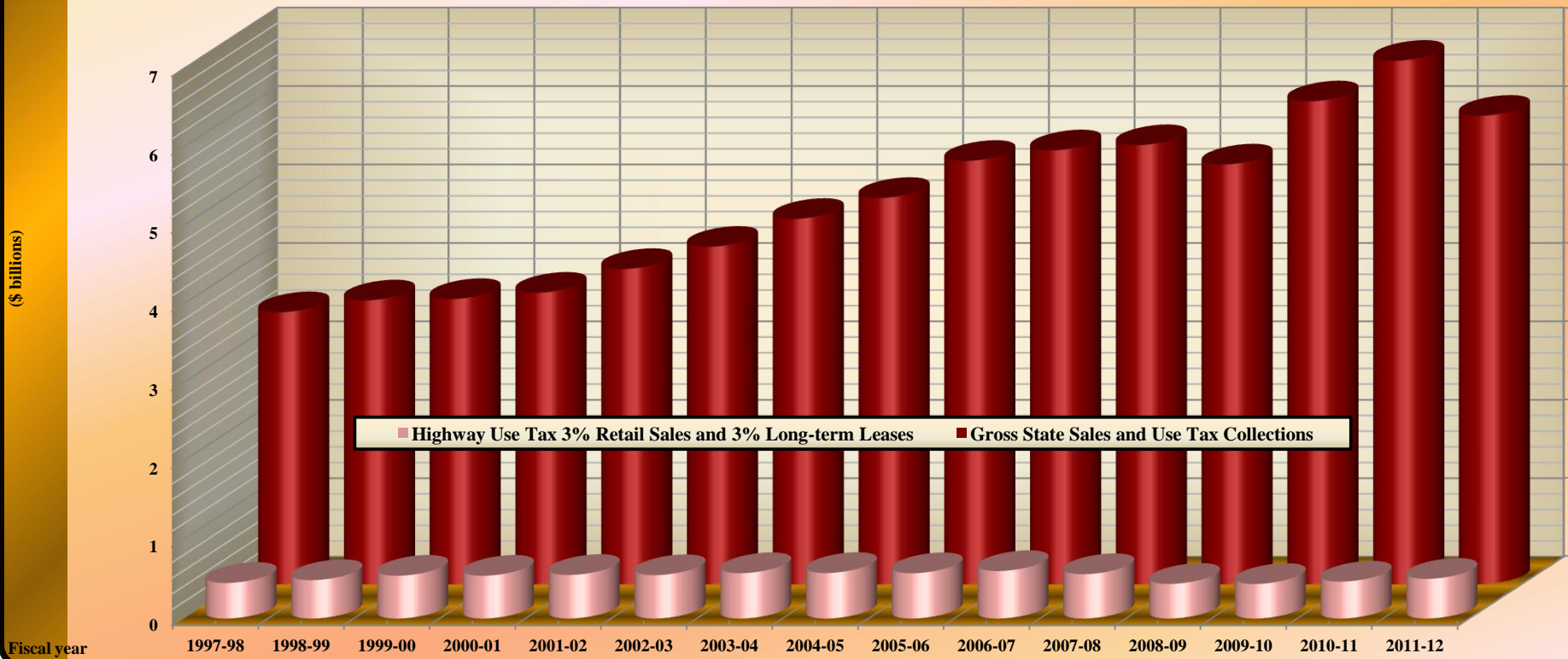


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

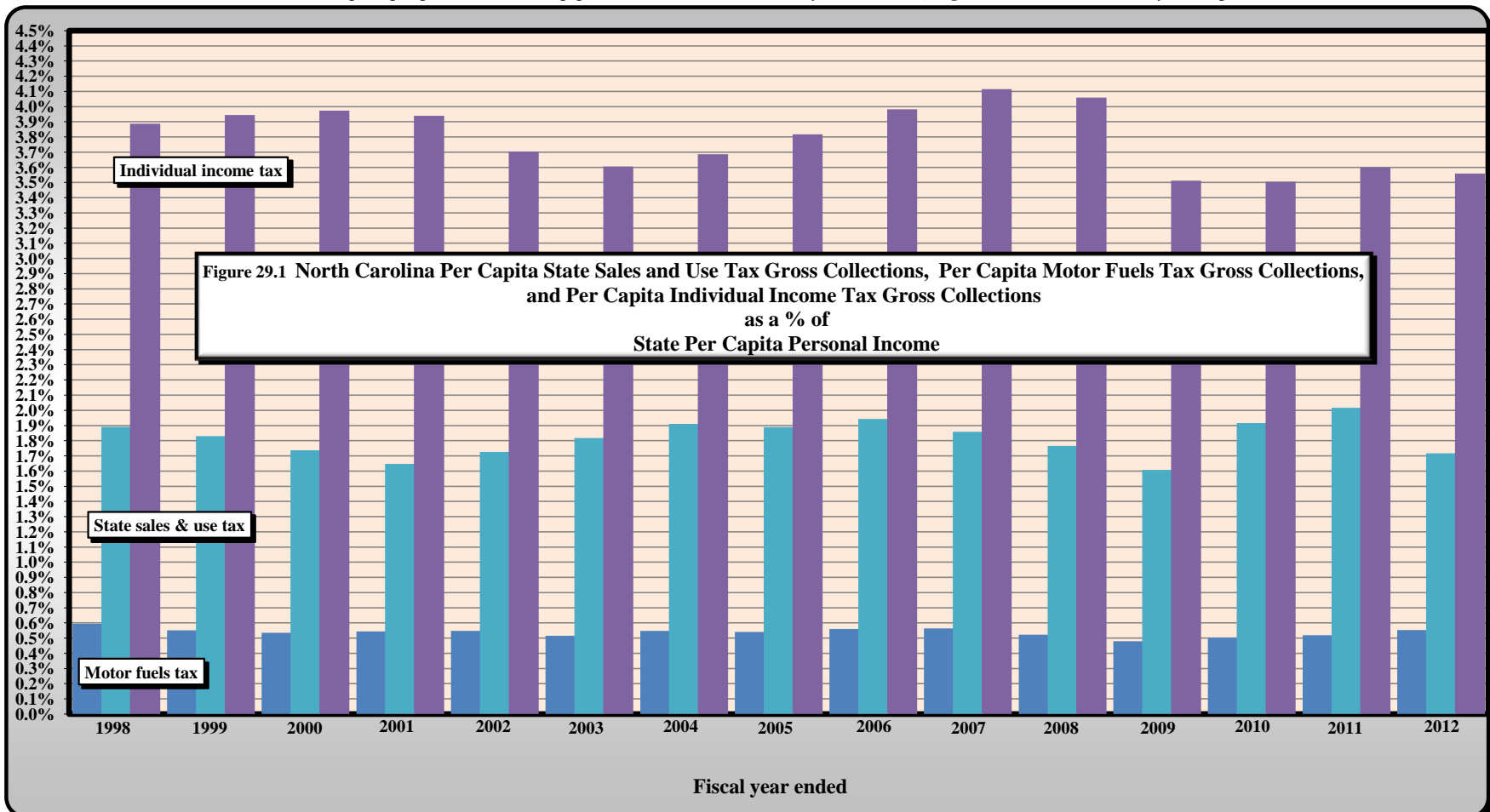
Tax type: [State per capita tax collections derived from gross collections]	Fiscal year ended*														
	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
I. State per capita personal income:															
	\$23,945	\$25,301	\$26,326	\$27,906	\$28,359	\$28,428	\$28,934	\$30,480	\$31,905	\$33,373	\$34,761	\$35,741	\$34,001	\$34,604	\$36,028
II. State per capita tax collections:															
State sales & use tax.....	\$453	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$614	\$575	\$651	\$698	\$618	\$618
Motor fuels tax	\$142	\$140	\$141	\$152	\$155	\$146	\$158	\$165	\$179	\$188	\$182	\$171	\$171	\$180	\$199
Individual income tax.....	\$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	\$1,282
III. State per capita tax collections as a % of per capita personal income:															
State sales & use tax.....	1.89%	1.83%	1.74%	1.65%	1.73%	1.82%	1.91%	1.89%	1.94%	1.86%	1.77%	1.61%	1.92%	2.02%	1.72%
Motor fuels tax	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%	0.52%	0.55%
Individual income tax.....	3.89%	3.95%	3.97%	3.94%	3.70%	3.61%	3.69%	3.82%	3.98%	4.11%	4.06%	3.51%	3.50%	3.60%	3.56%

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

Example: per capita personal income for calendar year 1997 (\$23,945) is paired with tax collections for fiscal year ended 1998.

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Source of per capita personal income and population: Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, September 25, 2012 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 [\$]
1997-98....	3,444,923,553	2,711,976,745	78.72%	4%	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....	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
2011-12....	5,945,826,703	4,979,958,230	83.76%	4.75%	1,029,396,000

[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%; effective July 1, 2011, the temporary additional 1% rate expired resulting in an applicable rate of 4.75%.

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%.

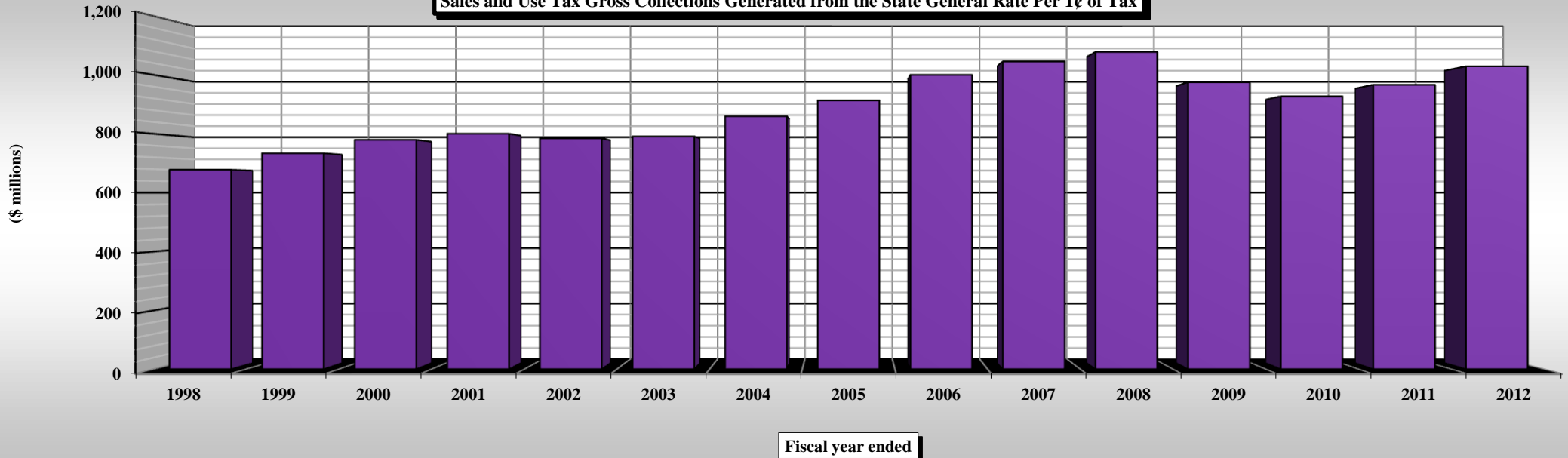
Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

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 1997-98 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.]

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



STATE SALES AND USE TAX STATISTICS

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

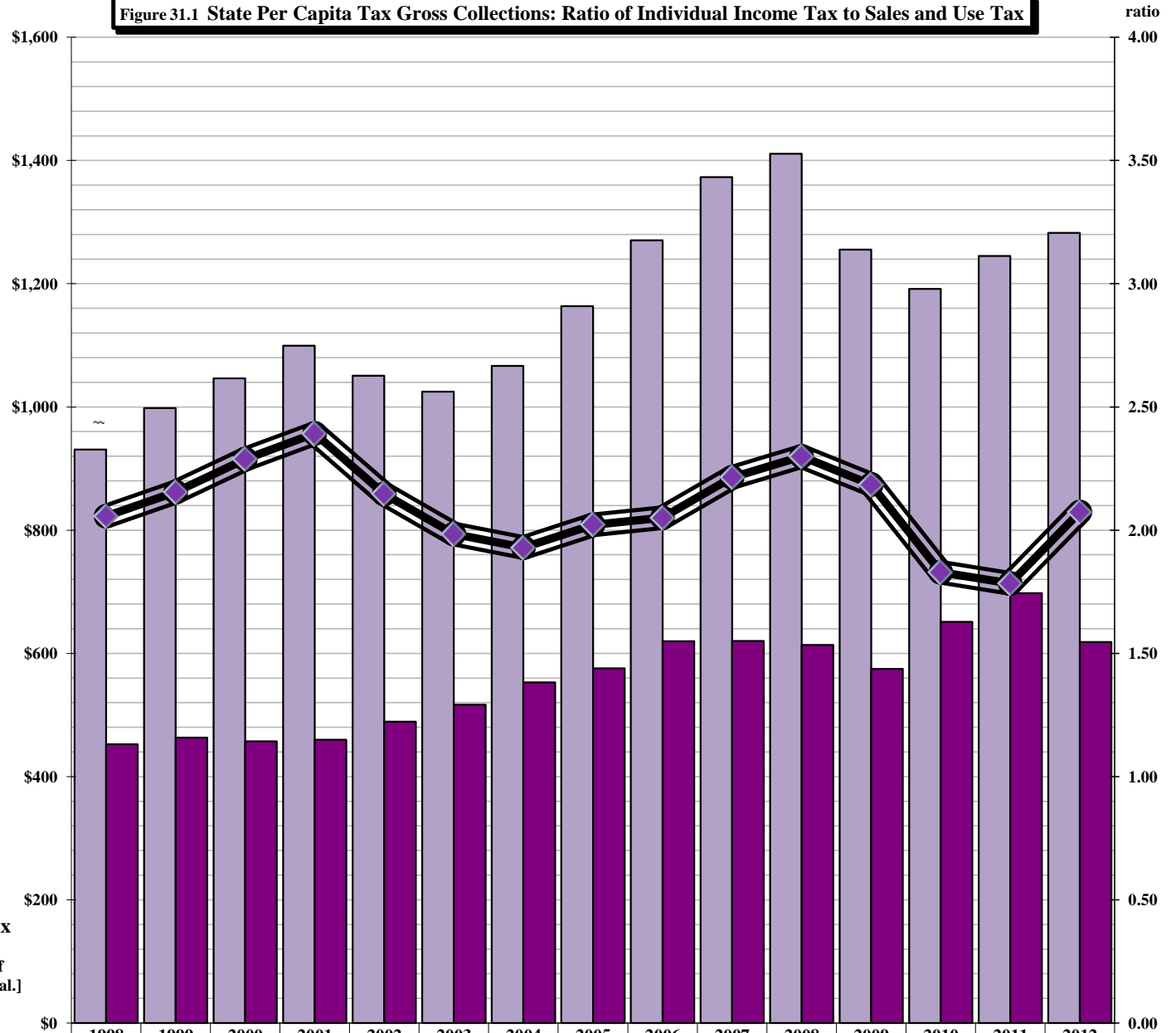


Table 31. State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Fiscal year ended	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012
Per capita gross individual income tax collections	\$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	\$1,282
Per capita gross sales & use tax collections	\$453	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$618
Ratio of per capita income tax to per capita sales & use tax	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	2.07

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

Business groups	Fiscal year									
	1997-1998		1998-1999		1999-2000		2000-2001		2001-2002	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	100,886,318	2.9%	97,797,118	2.7%	101,312,348	2.8%	103,360,801	2.8%	111,403,687	2.8%
Automotive:	182,729,329	5.3%	194,445,894	5.4%	199,762,787	5.5%	200,666,251	5.4%	208,599,593	5.2%
Motor vehicle dealers.....	28,890,773	0.8%	30,580,041	0.9%	30,114,110	0.8%	29,838,988	0.8%	32,029,558	0.8%
Airplanes, boats - (3%) rate.....	11,130,350	0.3%	10,757,869	0.3%	10,803,837	0.3%	10,816,022	0.3%	9,371,592	0.2%
Manufactured home (mobile home) dealers.....	1,182,115	0.0%	1,433,685	0.0%	1,583,215	0.0%	1,794,168	0.0%	2,703,611	0.1%
Manufactured home (mobile home)-(2%) rate.....	17,368,139	0.5%	20,152,619	0.6%	19,389,423	0.5%	15,764,953	0.4%	13,938,318	0.3%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]	
Other automotive.....	124,157,952	3.6%	131,521,680	3.7%	137,872,202	3.8%	142,452,120	3.9%	150,556,514	3.8%
Food.....	740,721,893	21.5%	672,949,487	18.7%	524,284,128	14.5%	544,829,232	14.8%	592,373,707	14.8%
Furniture.....	142,354,550	4.1%	152,953,893	4.3%	154,258,498	4.3%	147,154,473	4.0%	152,256,737	3.8%
General merchandise.....	625,352,352	18.2%	684,542,657	19.0%	715,701,673	19.8%	739,689,728	20.0%	779,544,745	19.5%
Lumber and building material.....	342,385,447	9.9%	379,355,975	10.5%	402,377,626	11.1%	398,824,508	10.8%	417,621,545	10.5%
Utility services, cable, satellite, and liquor.....	351,593,637	10.2%	366,961,469	10.2%	375,669,973	10.4%	382,383,571	10.4%	502,420,816	12.6%
[See Utility services group notes for imposition and effective dates of the various tax types in category]										
Unclassified.....	693,807,982	20.1%	771,872,702	21.5%	840,673,522	23.3%	879,966,505	23.8%	1,159,122,440	29.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	54,697,552	1.6%	52,009,309	1.4%	54,188,149	1.5%	54,284,377	1.5%	44,467,748	1.1%
[see notes for changes in 2005-06]										
8% Highway use tax - motor vehicle leasing.....	31,112,642	0.9%	35,398,039	1.0%	31,320,520	0.9%	25,710,847	0.7%	26,196,182	0.7%
Wholesale licenses.....	1,103,852	0.0%	20,557	0.0%	-	-	-	-	-	-
[Repealed for taxes paid on or after July 1, 1998.]										
Use tax (see note).....	178,177,998	5.2%	187,927,990	5.2%	209,335,666	5.8%	213,868,145	5.8%	(see note)	(see note)
Total retail and use tax (licenses when applicable)	3,444,923,553	100.0%	3,596,235,091	100.0%	3,608,884,890	100.0%	3,690,738,438	100.0%	3,994,007,200	100.0%

TABLE 32. - Continued

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

TABLE 32. - Continued

Business groups	Fiscal year									
	2007-2008		2008-2009		2009-2010		2010-2011		2011-2012	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	166,503,664	3.0%	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%
Automotive:	268,653,868	4.8%	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%
Motor vehicle dealers.....	41,502,539	0.7%	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%
Airplanes, boats - (3%) rate.....	10,325,139	0.2%	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%
Manufactured home (mobile home) dealers.....	2,482,915	0.0%	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%
Manufactured home (mobile home)-(2%) rate..... [see notes for applicable rates]	4,901,261	0.1%	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%
Modular home-(2% rate; 2.5% eff 1-1-04)	5,280,537	0.1%	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%
Other automotive.....	204,161,478	3.7%	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%
Food.....	876,098,237	15.7%	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%
Furniture.....	203,240,968	3.6%	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%
General merchandise.....	1,175,496,989	21.1%	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%
Lumber and building material.....	644,616,863	11.6%	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	916,293,711	16.4%	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%
Unclassified.....	1,267,588,011	22.7%	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	755,963	0.0%	125,625	0.0%	8,945	0.0%	39,005	0.0%	(4,749)	0.0%
8% Highway use tax - motor vehicle leasing.....	53,016,394	1.0%	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%
Total retail and use tax (licenses when applicable)	5,572,264,667	100.0%	5,326,508,270	100.0%	6,087,041,393	100.0%	6,620,297,200	100.0%	5,945,826,703	100.0%

Detail may not add to totals due to rounding. Negative collection values attributable to the 1% rate business classification reflect negative adjustments made to multiple account periods.

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%; effective **July 1, 2011**, the rate decreased to 4.75%.

TABLE 32. - Continued

Use tax category: Amounts shown for 1997-98 through 2000-01 reflect use tax generated from the general State rate. Effective for 2001-02, use tax amounts generated from the general State rate are no longer shown separately, but are, instead, included within the attributable business group.

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

- 2001-02** Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
- 2003-04** Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under § 105-164.4(a)(8).
Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. § 105-164.44G
[Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]
- 2005-06** Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).
- 2006-07** Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Food group:

- 1996-97** Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.
- 1998-99** Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.
Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.
- 2003-04** Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).]
Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).]
- 2005-06** Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.
- 2007-08** Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
- 2008-09** Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

Utility services group:

- 1996-97** Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.
- 1999-00** Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.
- 2001-02** Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.
Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.
Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax.
Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.
- 2005-06** Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.
- 2006-07** Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages.
Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable 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.
- 2011-12** Effective July 1, 2011, the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.

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 STATE SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 32.1 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 1997-98

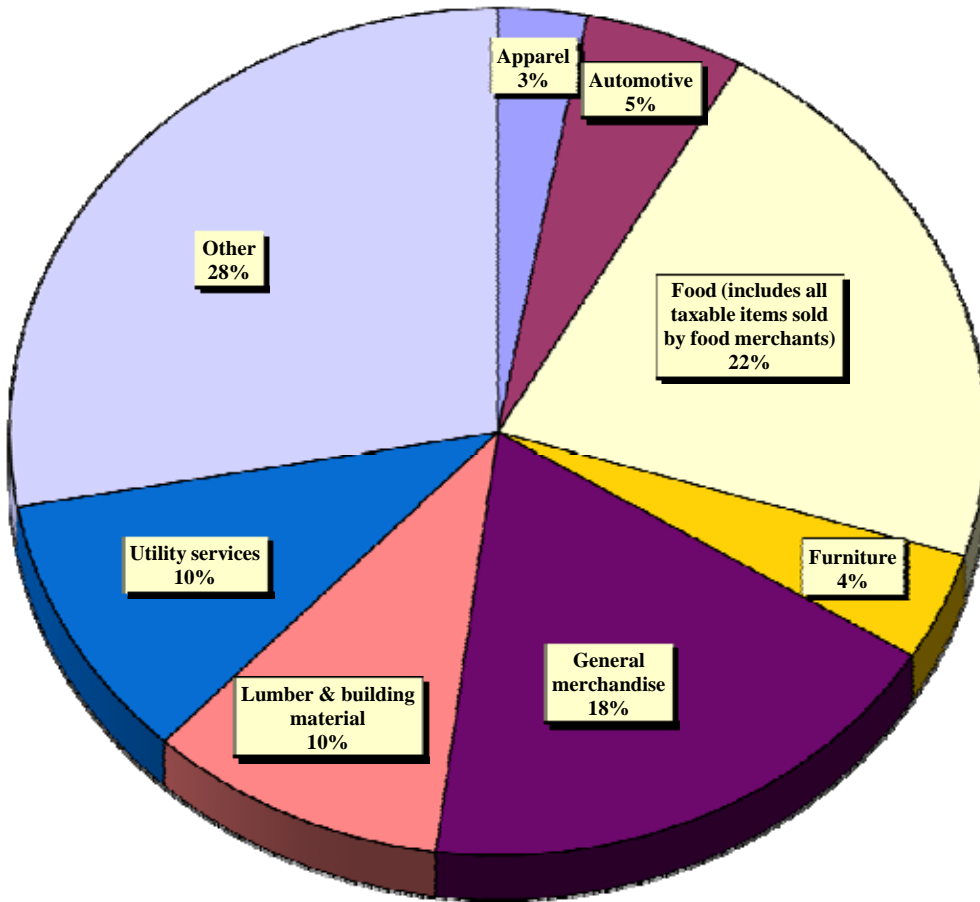
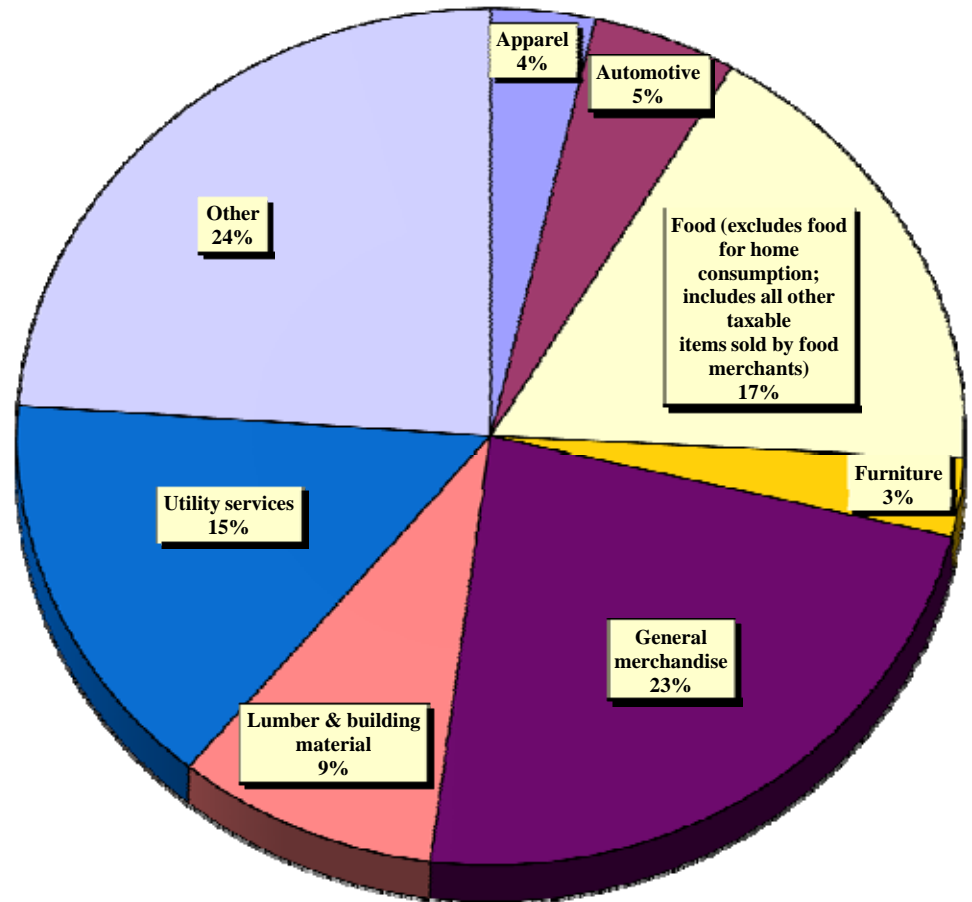


Figure 32.2 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 2011-12



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 subject to a State tax rate during 1997-98 but not during 2011-12 (food for home consumption is taxed at a local 2% tax rate).

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 [\$]	Local tax [\$]	Total tax [\$]	State tax [\$]	Local tax [\$]	Total tax [\$]	State tax [\$]	Local tax [\$]	Total tax [\$]	State tax [\$]	Local tax [\$]	Total tax [\$]	State tax [\$]	Local tax [\$]	Total tax [\$]
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
2011-12.....	6,763,990	2,951,118	9,715,107	214,098,591	81,377,497	295,476,088	117,468,231	57,821,760	175,289,992	52,610,759	21,172,452	73,783,212	390,941,571	163,322,827	554,264,398

Detail may not add to totals due to rounding.

+ Refunds of local 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:

§ 105-164.14(e)

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.]

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

1997-98	\$10,841,574	2005-06	\$3,013,584
1998-99	10,921,878	2006-07	4,124,281
1999-00	14,179,227	2007-08	3,303,137
2000-01	12,471,836	2008-09	1,906,144
2001-02	11,055,005	2009-10	2,133,686
2002-03	11,013,787	2010-11	2,432,477
2003-04	14,456,215	2011-12	3,555,009
2004-05	10,241,254		

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

[Refunds are combined State and local taxes]

Fiscal year	Counties [\$]	Municipalities [\$]	Public Schools ^a [\$]	Other refunds				Total
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
1997-98.....	22,541,073	30,641,945	-	[not available]	[not available]	[not available]	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
2011-12.....	60,676,938	72,056,625	15,733,314	7,418,929	8,046,010	11,358,175	26,823,114	175,289,992

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; SL 1998-212 created the University of North Carolina Health Care System pursuant to § 116-37 effective November 1, 1998. [The University of North Carolina Health Care System (formerly UNC Hospitals at Chapel Hill)-related 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.

Detail may not add to totals due to rounding.

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

[Refunds are combined State and local taxes]

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

Size of Refund	Fiscal year 2011-12				
	Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$2,000	4,873	57.6%	3,690,407	1.2%	757
\$2,001 - \$4,000	1,329	15.7%	3,780,182	1.3%	2,844
\$4,001 - \$6,000	572	6.8%	2,802,392	0.9%	4,899
\$6,001 - \$8,000	349	4.1%	2,412,608	0.8%	6,913
\$8,001 - \$10,000	205	2.4%	1,834,907	0.6%	8,951
\$10,001 - \$50,000	820	9.7%	17,439,918	5.9%	21,268
\$50,001 - \$100,000	141	1.7%	9,879,190	3.3%	70,065
\$100,001 - \$500,000	110	1.3%	23,249,467	7.9%	211,359
\$500,001 - \$1,000,000	26	0.3%	18,812,226	6.4%	723,547
\$1,000,001 or more	35	0.4%	211,574,791	71.6%	6,044,994
Total	8,460	100.0%	295,476,088	100.0%	34,926

Detail may not add to totals due to rounding.

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

§ 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).

Claimants

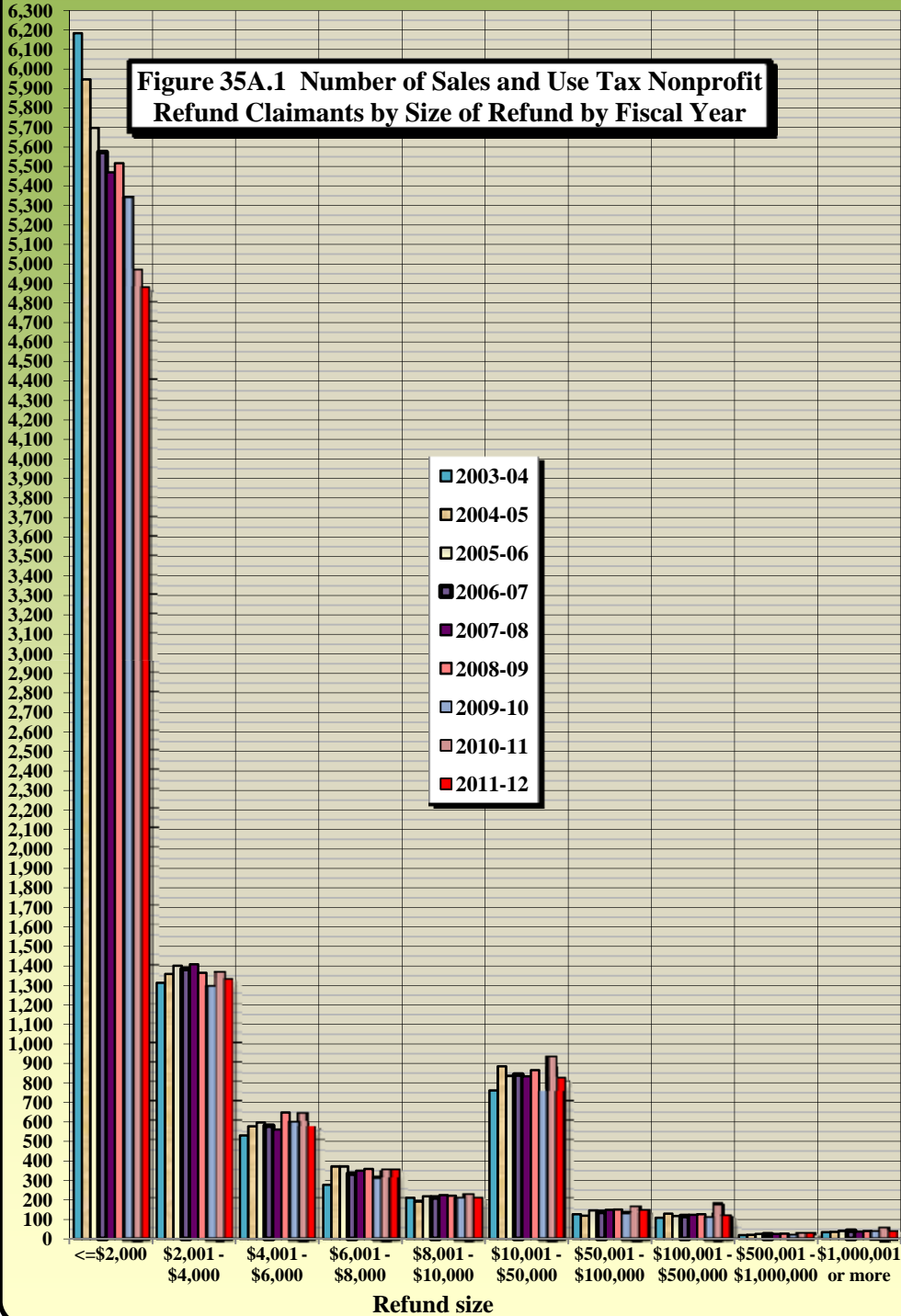


Figure 35A.2 Sales and Use Tax Nonprofit Refunds Issued by Size of Claimant Refund for Fiscal Year 2011-12

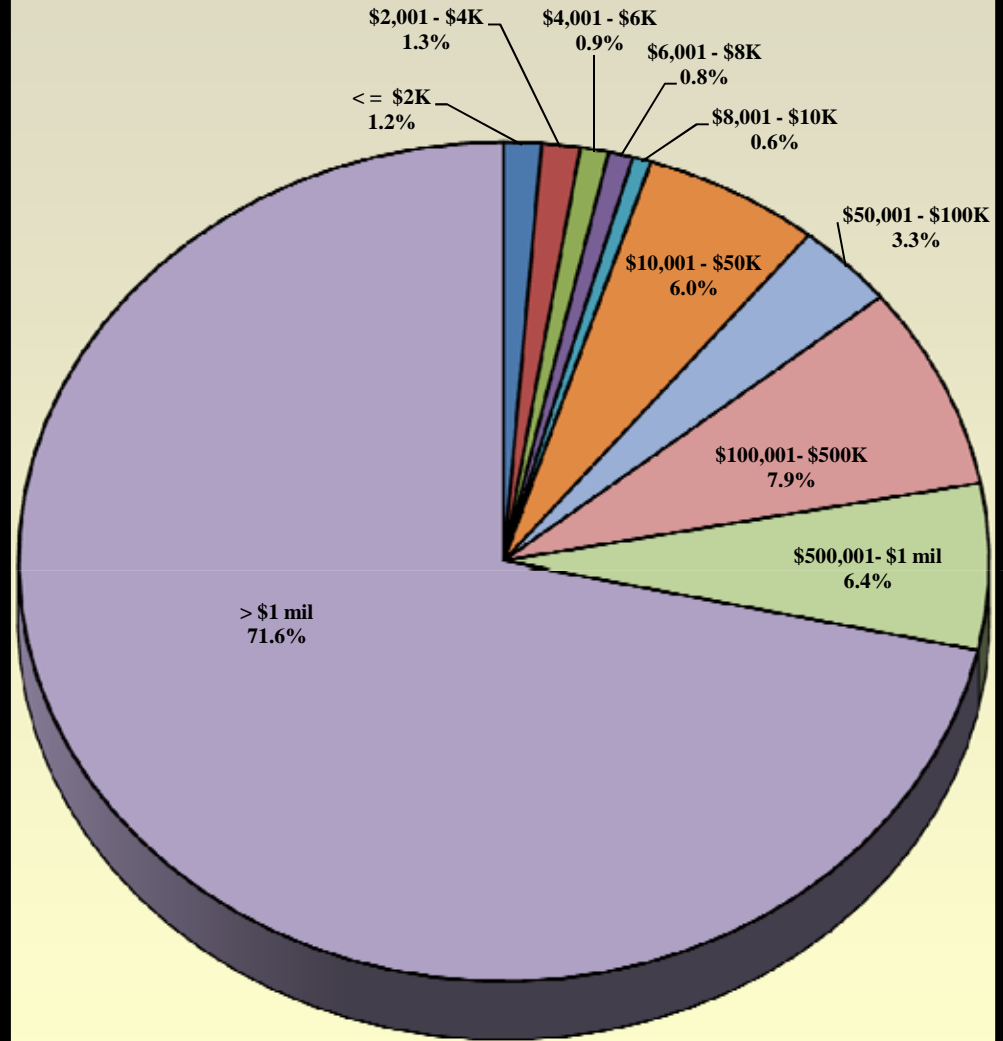


TABLE 35B. SALES AND USE TAX NONPROFIT REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and local 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%

Nonprofit Entity Type	Fiscal year 2011-12			
	Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	73	42.7%	204,976,725	80.8%
Educational institutions:				
Collegiate institutions	20	11.7%	28,415,744	11.2%
Elementary, secondary institutions	9	5.3%	1,815,019	0.7%
Churches and other religious institutions	15	8.8%	2,999,676	1.2%
Charitable and other institutions	36	21.1%	11,044,840	4.4%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	18	10.5%	4,384,480	1.7%
Total	171	100.0%	253,636,484	100.0%

Detail may not add to totals due to rounding.

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

§ 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).

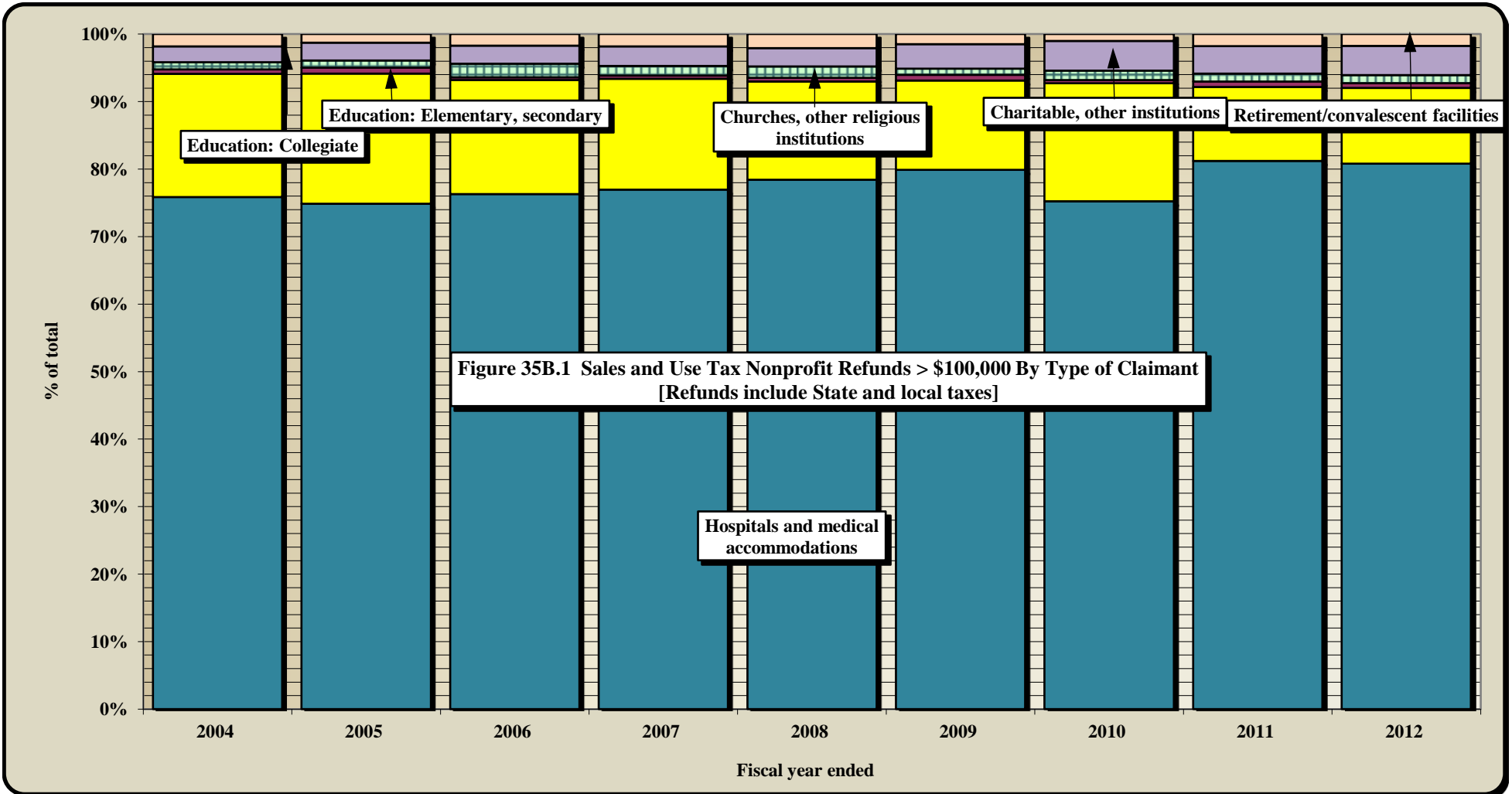


TABLE 36A. - Continued

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%; effective July 1, 2011, the rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Other use tax category: Amounts shown for 1997-98 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%; effective July 1, 2011, the combined general rate decreased to 7% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009. 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.

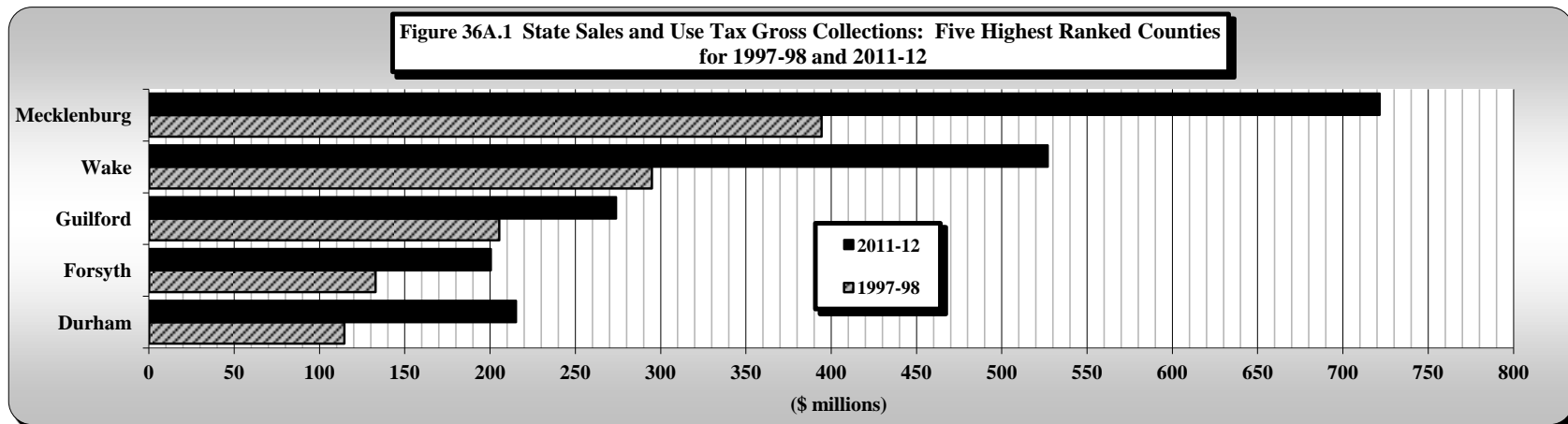


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11
Alamance.....	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%	-8.0%
Alexander.....	-3.7%	-12.7%	3.1%	6.6%	10.6%	6.0%	5.7%	0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%
Alleghany.....	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%	-15.9%
Anson.....	-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%	-12.0%
Ashe.....	-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%	-12.2%
Avery.....	-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%	-16.2%
Beaufort.....	-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%	-8.2%
Bertie.....	-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%	-11.9%
Bladen.....	-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%	-9.6%
Brunswick.....	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%	-9.6%
Buncombe.....	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%	-10.8%
Burke.....	-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%	-13.4%
Cabarrus.....	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%	-6.1%
Caldwell.....	-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%	-9.0%
Camden.....	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%	-18.2%
Carteret.....	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%	-9.3%
Caswell.....	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%	-1.3%
Catawba.....	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%	-13.6%
Chatham.....	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%	-12.8%
Cherokee.....	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%	-13.8%
Chowan.....	-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%	-12.2%
Clay.....	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%	-12.0%
Cleveland.....	-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%	-8.7%
Columbus.....	-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%	-13.8%
Craven.....	-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%	-8.4%
Cumberland.....	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%	-12.0%
Currituck.....	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%	-3.5%
Dare.....	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%	-10.5%
Davidson.....	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%	-9.6%
Davie.....	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%	-10.9%
Duplin.....	-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%	-8.9%
Durham.....	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%	-10.3%
Edgecombe.....	-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%	-8.7%
Forsyth.....	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%	-11.4%
Franklin.....	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%	-7.3%
Gaston.....	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%	-7.6%
Gates.....	-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%	-10.0%
Graham.....	-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%	-5.4%
Granville.....	-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%	-11.0%
Greene.....	-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%	-4.6%
Guilford.....	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%	-11.1%
Halifax.....	-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%	-7.2%
Harnett.....	-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%	-11.4%
Haywood.....	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%	-11.9%
Henderson.....	-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%	-13.9%
Hertford.....	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%	-6.5%
Hoke.....	-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%	-14.5%
Hyde.....	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%	-12.3%
Iredell.....	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%	-5.1%
Jackson.....	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%	-10.8%

TABLE 36B. -Continued

County	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11
Johnston.....	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%	-10.7%
Jones.....	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%	-4.9%
Lee.....	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%	-8.3%
Lenoir.....	-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%	-10.4%
Lincoln.....	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%	-11.2%
Macon.....	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%	-12.2%
Madison.....	-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%	-10.5%
Martin.....	-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%	-7.4%
McDowell.....	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%	-4.5%
Mecklenburg...	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%	-8.6%
Mitchell.....	-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%	-10.1%
Montgomery...	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%	-11.4%
Moore.....	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%	-12.5%
Nash.....	-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%	-12.2%
New Hanover...	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%	-6.4%
Northampton...	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%	-11.1%
Onslow.....	-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%	-6.6%
Orange.....	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%	-12.4%
Pamlico.....	-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%	-19.1%
Pasquotank.....	-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%	-9.6%
Pender.....	-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%	-7.8%
Perquimans.....	-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%	-13.4%
Person.....	-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%	-7.8%
Pitt.....	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%	-12.8%
Polk.....	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%	-10.8%
Randolph.....	-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%	-13.1%
Richmond.....	-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%	-8.3%
Robeson.....	-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%	-9.9%
Rockingham.....	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%	-10.7%
Rowan.....	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%	-10.7%
Rutherford.....	-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%	-1.9%
Sampson.....	-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%	-10.0%
Scotland.....	-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%	-14.1%
Stanly.....	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%	-13.4%
Stokes.....	-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%	-12.5%
Surry.....	-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%	-14.8%
Swain.....	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%	-12.2%
Transylvania...	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%	-14.5%
Tyrrell.....	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%	7.2%
Union.....	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%	-10.1%
Vance.....	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%	-11.1%
Wake.....	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%	-10.5%
Warren.....	-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%	-5.1%
Washington.....	-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%	-13.7%
Watauga.....	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%	-13.1%
Wayne.....	-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%	-4.8%
Wilkes.....	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%	-6.5%
Wilson.....	-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%	-12.2%
Yadkin.....	-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%	-15.8%
Yancey.....	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%	-13.5%
Unallocated.....	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%	-16.1%
Statewide totals	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%	-10.4%
Utility services.	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%	-9.9%
8% hwy use tax	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%	3.6%
Other use tax...	-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	n/a
Totals.....	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%	-10.2%

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%; effective July 1, 2011, the State general rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Changes in sales tax rate applicable to purchases of food for home consumption:

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%. Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed. Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 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:

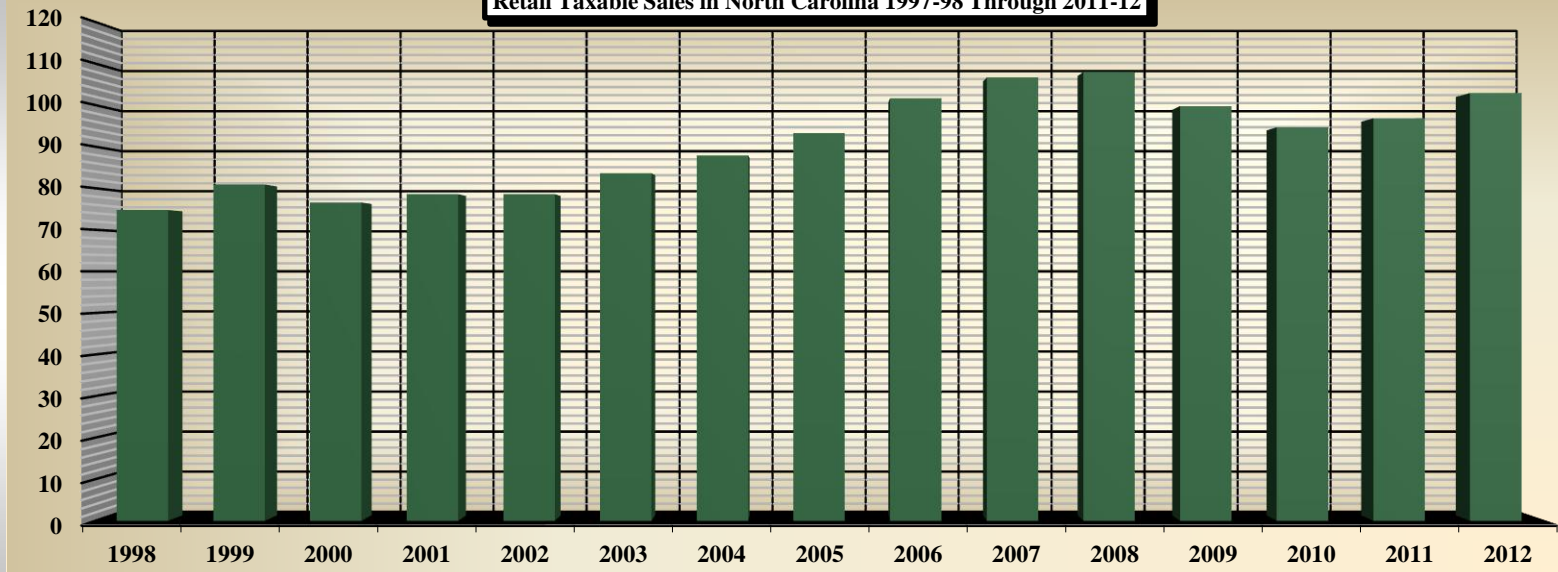
Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial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

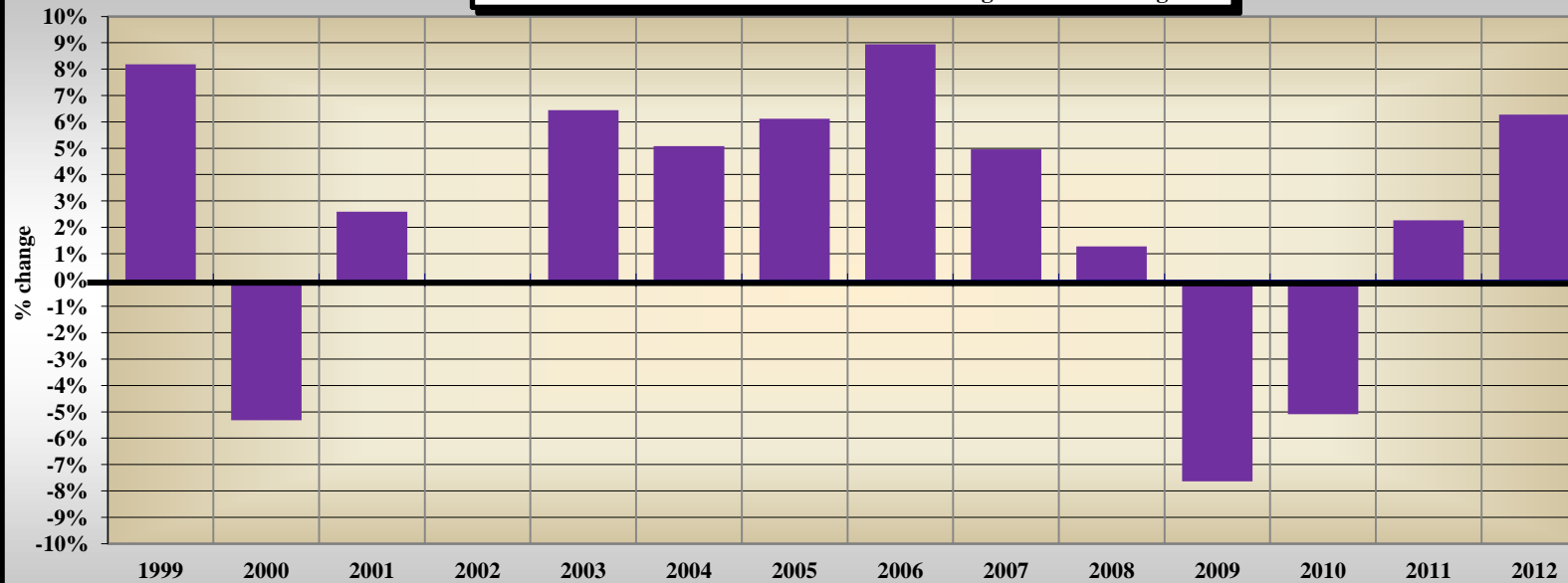
(\$ billions)

Figure 37A.1
Retail Taxable Sales in North Carolina 1997-98 Through 2011-12



Fiscal year ended

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



Fiscal year ended

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

County	Year-over-year % change												County	Year-over-year % change															
	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09		11/10	12/11	99/98	00/99	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11
Alamance.....	9.2%	-11.0%	2.4%	-0.2%	0.1%	9.2%	4.7%	7.5%	12.3%	6.5%	-2.0%	-4.6%	10.9%	9.1%	Johnston.....	8.4%	-7.2%	1.0%	-0.9%	8.2%	20.7%	9.4%	2.4%	8.1%	-3.1%	-5.8%	8.3%	3.1%	5.9%
Alexander.....	2.2%	-23.3%	4.2%	2.1%	7.4%	5.4%	5.7%	0.9%	6.7%	-9.3%	-5.4%	24.3%	6.7%	9.9%	Jones.....	5.7%	-2.5%	13.8%	2.2%	1.5%	30.5%	-9.5%	-4.8%	-1.5%	-3.9%	-3.1%	25.7%	-2.2%	13.0%
Alleghany.....	5.9%	-17.5%	-4.5%	-3.9%	5.5%	12.9%	13.2%	13.7%	9.6%	4.9%	-16.9%	-4.2%	7.6%	-0.7%	Lee.....	5.8%	-11.7%	2.9%	-3.5%	4.5%	13.3%	8.2%	2.5%	2.1%	-0.9%	-7.7%	-0.4%	11.4%	8.3%
Anson.....	-6.2%	-15.5%	3.6%	4.4%	3.1%	4.3%	3.9%	7.6%	-1.3%	-2.2%	-2.4%	5.3%	4.7%	4.3%	Lenoir.....	-4.2%	-5.5%	-4.8%	6.7%	-1.5%	6.1%	2.2%	10.8%	-9.6%	-1.3%	-5.6%	1.0%	-0.1%	6.7%
Ashe.....	1.9%	-13.9%	-6.2%	14.9%	15.5%	8.4%	2.1%	3.6%	17.3%	3.3%	-6.1%	4.5%	4.7%	4.1%	Lincoln.....	7.7%	-9.1%	-1.5%	2.8%	1.1%	11.5%	9.0%	5.8%	9.5%	-0.1%	-5.8%	1.6%	1.1%	5.1%
Avery.....	0.4%	-9.7%	1.4%	-0.7%	0.9%	2.9%	4.9%	9.2%	16.5%	2.8%	-13.7%	13.3%	1.7%	-0.9%	Macon.....	12.7%	-3.7%	1.2%	1.8%	4.9%	8.8%	8.2%	8.3%	8.9%	-2.0%	-11.3%	-4.9%	-0.4%	3.8%
Beaufort.....	3.9%	-8.5%	-3.8%	6.7%	10.6%	9.1%	16.9%	-3.1%	-12.1%	6.0%	-4.5%	4.2%	0.7%	8.9%	Madison.....	2.0%	-18.8%	5.9%	5.2%	11.3%	-4.9%	6.1%	17.2%	12.1%	0.5%	-1.0%	28.5%	1.3%	5.8%
Bertie.....	-3.0%	-18.0%	-4.3%	-5.0%	10.0%	18.8%	12.4%	27.5%	-27.5%	-2.2%	0.0%	59.7%	5.3%	4.2%	Martin.....	1.8%	-15.2%	-4.1%	35.1%	-21.0%	7.5%	-8.3%	4.5%	5.9%	11.7%	7.9%	6.2%	1.1%	9.9%
Bladen.....	1.0%	-23.6%	6.3%	19.5%	36.1%	6.1%	0.8%	-8.7%	-25.1%	-10.4%	1.5%	35.2%	3.7%	7.3%	McDowell.....	6.4%	-19.2%	-3.9%	-0.4%	1.7%	9.7%	14.6%	6.8%	9.5%	2.5%	-2.7%	3.2%	1.8%	13.2%
Brunswick.....	18.6%	-8.3%	1.6%	11.7%	10.2%	9.4%	8.8%	9.6%	10.5%	-0.3%	-4.4%	5.2%	4.0%	6.7%	Mecklenburg.....	10.8%	-3.9%	2.6%	-3.4%	2.7%	8.3%	8.1%	12.4%	5.4%	0.7%	-12.0%	6.3%	3.2%	8.5%
Buncombe.....	10.0%	-8.5%	1.4%	3.4%	3.7%	6.6%	9.5%	8.8%	12.5%	-1.6%	-8.8%	-1.4%	5.8%	5.9%	Mitchell.....	-1.3%	-2.5%	20.2%	-0.1%	2.7%	3.4%	6.7%	-2.2%	11.8%	-5.4%	0.1%	-0.8%	3.9%	6.4%
Burke.....	2.3%	-15.4%	0.7%	-3.8%	0.3%	10.5%	-0.4%	2.5%	3.4%	2.7%	-5.9%	10.2%	5.4%	2.6%	Montgomery.....	12.7%	-13.6%	10.6%	1.9%	0.1%	4.8%	17.4%	-8.5%	-3.9%	-10.3%	-6.9%	15.0%	-1.8%	4.8%
Cabarrus.....	11.8%	7.1%	9.1%	8.0%	7.3%	7.5%	9.7%	9.2%	10.5%	-1.2%	-2.0%	10.0%	2.8%	11.6%	Moore.....	21.5%	-10.1%	-2.8%	-1.3%	3.7%	8.1%	8.2%	8.3%	10.9%	-3.2%	-7.6%	14.4%	5.2%	3.8%
Caldwell.....	3.4%	-14.2%	-1.3%	0.6%	1.2%	7.0%	0.9%	3.0%	6.8%	3.5%	-1.6%	-0.2%	2.4%	8.0%	Nash.....	2.1%	-6.6%	-4.0%	-5.8%	-1.5%	7.8%	2.0%	6.8%	2.7%	-2.6%	-7.3%	6.3%	-0.1%	4.4%
Camden.....	5.5%	-1.5%	15.3%	2.2%	40.2%	-1.8%	7.6%	53.8%	0.3%	5.6%	-14.8%	39.1%	11.1%	-1.5%	New Hanover.....	4.7%	-4.3%	3.0%	0.4%	6.1%	9.7%	10.0%	8.6%	3.3%	-3.3%	-9.8%	1.8%	8.8%	10.9%
Carteret.....	4.2%	-10.4%	-1.4%	3.1%	7.5%	11.4%	5.7%	10.2%	8.3%	-3.9%	-3.6%	1.5%	0.0%	7.0%	Northampton.....	5.5%	-11.5%	4.5%	0.6%	-10.8%	18.0%	-8.8%	23.8%	-11.3%	0.6%	-9.3%	61.9%	6.1%	5.9%
Caswell.....	6.9%	-24.2%	3.5%	-2.1%	21.6%	-7.1%	7.5%	-6.5%	-1.2%	-2.0%	-2.3%	44.4%	15.3%	17.2%	Onslow.....	1.1%	-10.4%	1.9%	2.7%	8.1%	20.1%	9.6%	6.3%	9.7%	-0.2%	5.2%	16.5%	8.3%	10.8%
Catawba.....	6.7%	-9.6%	3.6%	-2.0%	1.3%	6.5%	4.2%	7.3%	6.6%	-0.6%	-10.0%	0.3%	3.4%	2.6%	Orange.....	11.7%	-8.4%	3.7%	3.4%	7.1%	2.7%	3.3%	7.6%	4.5%	2.5%	-4.6%	6.6%	3.0%	4.0%
Chatham.....	5.3%	-16.8%	6.5%	8.6%	7.2%	10.9%	4.1%	0.2%	24.0%	0.2%	-6.5%	18.7%	6.3%	3.5%	Pamlico.....	1.7%	-24.6%	-0.8%	-0.5%	3.0%	10.5%	14.5%	15.7%	-4.0%	19.9%	2.6%	-4.8%	12.5%	-3.3%
Cherokee.....	4.7%	-11.7%	3.0%	8.2%	8.9%	4.5%	9.0%	13.5%	8.5%	-11.9%	-5.0%	-12.1%	0.3%	1.8%	Pasquotank.....	0.3%	-8.9%	2.1%	-2.2%	2.6%	17.0%	1.5%	10.5%	5.8%	-3.6%	-5.1%	-0.9%	1.2%	6.7%
Chowan.....	-4.2%	-20.1%	0.4%	3.6%	2.9%	16.1%	0.6%	7.1%	4.8%	-5.9%	-9.6%	27.3%	4.6%	4.8%	Pender.....	1.2%	-21.5%	1.2%	4.1%	16.8%	17.1%	12.1%	24.7%	7.8%	-1.2%	-9.9%	11.6%	8.5%	8.6%
Clay.....	13.1%	-9.5%	2.2%	15.0%	2.6%	16.9%	13.9%	9.7%	-4.2%	-1.5%	-9.4%	17.3%	-3.2%	3.6%	Perquimans.....	-7.3%	-29.1%	5.2%	2.3%	25.7%	15.8%	-0.1%	14.5%	21.5%	4.0%	-21.2%	14.4%	0.9%	1.9%
Cleveland.....	-0.4%	-8.6%	-10.0%	-1.0%	4.8%	5.0%	5.8%	2.4%	1.8%	0.2%	0.6%	-9.8%	10.7%	8.3%	Person.....	3.4%	-14.6%	2.7%	9.1%	8.9%	8.0%	7.2%	0.6%	5.7%	3.1%	-5.4%	-4.9%	1.8%	9.4%
Columbus.....	2.0%	-15.3%	-4.7%	-2.3%	5.7%	9.2%	7.4%	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2.3%	Pitt.....	7.1%	-9.1%	-2.9%	-2.5%	11.8%	14.9%	0.6%	-0.1%	5.0%	1.2%	-6.5%	17.6%	7.1%	3.1%
Craven.....	3.1%	-11.0%	-1.3%	0.8%	7.0%	12.2%	7.0%	10.4%	4.9%	-3.0%	5.1%	4.0%	-2.9%	8.7%	Polk.....	10.3%	-21.5%	2.4%	7.5%	-0.1%	6.3%	5.3%	11.3%	3.1%	6.1%	-13.0%	22.2%	-0.3%	5.7%
Cumberland.....	5.2%	-11.1%	-1.5%	0.7%	4.6%	11.8%	6.0%	5.1%	9.7%	0.2%	3.4%	13.9%	4.2%	4.6%	Randolph.....	4.4%	-10.3%	4.0%	-2.6%	2.2%	9.1%	1.8%	1.7%	6.7%	-1.4%	-0.3%	3.0%	10.1%	3.1%
Currituck.....	11.9%	-1.6%	7.6%	4.4%	14.2%	12.4%	3.4%	10.0%	-0.9%	1.9%	-2.1%	40.8%	4.3%	13.3%	Richmond.....	1.5%	-14.1%	-0.6%	-1.7%	0.5%	3.5%	11.4%	-2.8%	-0.4%	0.8%	2.0%	10.2%	1.7%	9.0%
Dare.....	9.9%	-4.2%	9.9%	10.9%	8.9%	7.9%	5.2%	4.1%	4.1%	-0.4%	-1.4%	-10.1%	4.4%	5.5%	Robeson.....	-0.1%	-14.9%	2.0%	2.1%	3.7%	5.9%	5.6%	3.7%	8.6%	-4.8%	3.1%	6.4%	4.2%	6.8%
Davidson.....	6.4%	-14.1%	0.2%	-3.5%	0.9%	14.9%	7.1%	4.4%	4.8%	-2.5%	-5.3%	-5.2%	3.3%	7.0%	Rockingham.....	7.9%	-21.3%	-2.2%	3.4%	-2.3%	3.5%	6.7%	7.6%	8.4%	-2.7%	3.1%	7.2%	4.6%	5.7%
Davie.....	11.3%	-10.2%	9.9%	-4.9%	-7.4%	7.6%	9.6%	15.7%	14.6%	-1.2%	0.1%	1.6%	-1.3%	5.8%	Rowan.....	4.2%	-10.3%	-1.8%	0.4%	1.0%	0.1%	8.5%	-0.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%
Duplin.....	0.3%	-11.6%	-1.4%	-2.9%	6.6%	9.6%	11.1%	7.1%	-5.7%	-2.2%	4.3%	8.8%	7.0%	8.3%	Rutherford.....	1.8%	-13.4%	4.5%	-2.1%	4.0%	7.7%	1.4%	4.0%	5.3%	-3.4%	-1.1%	10.8%	-0.2%	16.4%
Durham.....	8.8%	3.9%	2.7%	-13.6%	18.9%	1.1%	6.7%	5.2%	2.4%	-2.5%	-2.0%	10.8%	3.5%	6.5%	Sampson.....	1.7%	-8.9%	-3.7%	-0.2%	0.3%	14.7%	6.7%	4.2%	-4.8%	-7.9%	-6.3%	14.3%	5.3%	6.5%
Edgecombe.....	0.7%	-12.4%	-2.9%	0.1%	8.4%	6.5%	3.3%	-0.5%	8.4%	3.3%	0.2%	-4.1%	7.3%	7.9%	Scotland.....	0.0%	-17.8%	-3.4%	-2.0%	13.4%	14.2%	9.4%	-0.6%	0.2%	-4.2%	-1.9%	-2.4%	-5.1%	1.8%
Forsyth.....	4.0%	-7.4%	0.1%	2.8%	7.2%	6.6%	6.3%	4.6%	3.7%	0.7%	-9.1%	-3.2%	5.2%	5.1%	Stanly.....	7.4%	-13.7%	-1.6%	2.0%	1.4%	1.6%	15.0%	1.1%	8.6%	-3.0%	-4.1%	-5.3%	1.2%	1.0%
Franklin.....	17.3%	-10.1%	-1.7%	8.3%	2.6%	21.0%	12.2%	18.8%	7.0%	-7.7%	-10.6%	-8.9%	2.3%	10.0%	Stokes.....	1.2%	-16.1%	-0.7%	7.0%	26.6%	25.0%	46.1%	-0.1%	-33.0%	-22.5%	0.7%	7.9%	4.9%	4.1%
Gaston.....	10.9%	-12.4%	-1.8%	2.0%	5.2%	5.1%	5.5%	-0.3%	9.1%	-1.2%	-4.6%	1.8%	3.7%	9.6%	Surry.....	2.7%	-12.6%	4.1%	-4.1%	-3.8%	5.6%	9.1%	6.6%	6.4%	-5.6%	0.0%	6.0%	2.5%	1.1%
Gates.....	-8.1%	-33.1%	-10.0%	-4.3%	1.9%	16.6%	15.9%	-2.2%	-15.7%	6.0%	2.6%	45.4%	2.0%	6.7%	Swain.....	10.6%	-18.0%	-0.7%	2.6%	3.0%	7.4%	4.9%	13.2%	14.4%	8.1%	-0.2%	14.8%	-4.5%	3.5%
Graham.....	-1.0%	-23.4%	1.2%	9.4%	5.7%	22.9%	2.6%	15.0%	11.3%	0.6%	-10.6%	11.1%	1.9%	11.7%	Transylvania.....	9.9%	-9.0%	-2.7%	1.8%	6.4%	6.2%	14.0%	11.8%	15.6%	-1.5%	-11.3%	-9.3%	1.1%	1.2%
Granville.....	2.0%	-15.9%	2.1%	0.9%	6.6%	11.6%	2.6%	8.7%	-1.5%	-6.3%	1.7%	13.5%	0.5%	5.5%	Tyrrell.....	6.5%	-19.0%	-13.3%	10.5%	-0.1%	3.9%	0.9%	16.4%	1.6%	-0.1%	-6.4%	27.7%	-7.1%	25.4%
Greene.....	-1.1%	-21.8%	6.9%	-10.4%	3.3%	13.5%	8.7%	1.9%	7.7%	-5.8%	-5.5%	24.7%	6.1%	13.6%	Union.....	9.7%	-7.4%	4.2%	-4.0%	0.8%	8.5%	10.6%	15.9%	10.7%	-1.4%	-3.1%	-7.9%	4.2%	6.7%
Guilford.....	8.0%	-5.7%	1.5%	-5.6%	1.9%	4.8%	6.6%	1.8%	5.7%	1.5%	-8.0%	-10.0%	6.5%	5.2%	Vance.....	4.9%	-15.1%	1.4%	0.3%	1.8%	4.1%	3.0%	1.2%	10.5%	-9.9%	-2.4%	11.9%	-4.8%	5.1%
Halifax.....	1.2%	-12.5%	-4.4%	-3.7%	5.5%	9.4%	7.0%	-0.2%	0.7%	-2.9%	2.7%	6.1%	1.3%	10.3%	Wake.....	9.7%	-5.0%	3.5%	-2.7%	6.5%	11.8%	5.8%	10.5%	9.1%	0.7%	-8.5%	-4.8%	2.6%	6.3%
Harnett.....	3.9%	-15.5%	0.9%	-1.4%	3.5%	13.0%	14.6%	6.4%	12.7%	-8.1%	-2.8%	5.4%	4.1%	5.2%	Warren.....	2.9%	-20.3%	1.1%	3.1%	1.4%	3.6%	-5.2%	12.1%	5.0%	12.2%	-6.5%	1.0%	8.1%	12.5%
Haywood.....	9.9%	-13.8%	3.1%	2.6%	1.7%	10.6%	1.2%	9.6%	10.8%	2.1%	-10.9%	6.1%	-0.3%	4.3%	Washington.....	-3.3%	-19.7%	2.3%	1.1%	1.9%	10.8%	0.0%	0.3%	-0.8%	3.4%	8.0%	12.5%	8.4%	1.9%
Henderson.....	2.3%	-8.1%	2.0%	4.1%	14.7%	7.7%	3.1%	2.2%	15.3%	-8.0%	-7.8%	-0.5%	1.7%	2.2%	Watauga.....	7.0%	-2.5%	1.1%	-1.1%	3.6%	7.1%	6.0%	6.8%	8.5%	0.9%	-8.5%	-3.7%	0.9%	2.9%
Hertford.....	2.9%	-1.7%	-2.9%	-10.5%	4.2%	8.6%	8.7%	0.8%	-7.6%	-12.4%	2.4%	-0.7%	12.3%	10.7%	Wayne.....	1.3%	-8.7%	-2.4%	-1.2%	1.8%	10.7%	4.8%	6.2%	5.6%	-3.2%	-0.1%	-8.3%	5.2%	13.1%
Hoke.....	0.6%	-22.6%	-1.2%	5.8%	22.5%	9.1%	13.2%	11.6%	-9.6%	-3.9%	0.4%	58.4%	23.2%	1.1%	Wilkes.....	8.0%	-11.3%	0.0%	2.2%	0.5%	6.2%	1.3%	-1.7%	4.3%	-2.0%	-9.5%	5.9%	4.4%	10.6%
Hyde.....	7.3%	-6.8%	14.7%	5.3%	-0.1%	-2.7%	2.2%	1.8%	4.4%	9.7%	-7.0%	13.5%	1.9%	1.8%															

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1997-1998 AND 2011-2012

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1997-1998						Fiscal year 2011-2012							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 12/98	County	Rank	% of total	% change 12/98
Alamance.....	12	1.37%	Johnston.....	22	0.90%	Alamance.....	14	1.61%	91.7%	Johnston.....	16	1.19%	115.9%
Alexander.....	75	0.14%	Jones.....	98	0.02%	Alexander.....	75	0.15%	70.4%	Jones.....	98	0.03%	117.7%
Alleghany.....	85	0.06%	Lee.....	37	0.56%	Alleghany.....	90	0.06%	53.4%	Lee.....	35	0.58%	69.6%
Anson.....	77	0.12%	Lenoir.....	34	0.65%	Anson.....	79	0.11%	48.2%	Lenoir.....	41	0.48%	19.5%
Ashe.....	73	0.14%	Lincoln.....	46	0.41%	Ashe.....	70	0.18%	104.7%	Lincoln.....	44	0.46%	81.5%
Avery.....	68	0.18%	Macon.....	52	0.36%	Avery.....	71	0.17%	59.9%	Macon.....	52	0.36%	62.8%
Beaufort.....	48	0.39%	Madison.....	88	0.05%	Beaufort.....	47	0.39%	62.7%	Madison.....	84	0.07%	138.7%
Bertie.....	90	0.05%	Martin.....	65	0.21%	Bertie.....	89	0.06%	122.0%	Martin.....	69	0.19%	47.0%
Bladen.....	72	0.17%	McDowell.....	58	0.24%	Bladen.....	72	0.17%	68.9%	McDowell.....	60	0.27%	82.6%
Brunswick.....	33	0.72%	Mecklenburg....	1	12.88%	Brunswick.....	19	1.03%	133.8%	Mecklenburg....	1	14.46%	83.0%
Buncombe.....	6	2.87%	Mitchell.....	78	0.11%	Buncombe.....	7	3.22%	82.9%	Mitchell.....	77	0.13%	85.1%
Burke.....	38	0.56%	Montgomery....	76	0.13%	Burke.....	40	0.49%	44.4%	Montgomery....	78	0.12%	54.0%
Cabarrus.....	13	1.20%	Moore.....	28	0.78%	Cabarrus.....	9	2.23%	204.5%	Moore.....	23	0.90%	88.5%
Caldwell.....	42	0.50%	Nash.....	15	1.12%	Caldwell.....	42	0.47%	54.4%	Nash.....	24	0.88%	27.2%
Camden.....	99	0.02%	New Hanover....	8	2.60%	Camden.....	95	0.05%	367.0%	New Hanover....	8	3.08%	92.9%
Carteret.....	30	0.76%	Northampton...	91	0.04%	Carteret.....	27	0.85%	81.0%	Northampton...	87	0.06%	139.9%
Caswell.....	92	0.04%	Onslow.....	17	1.00%	Caswell.....	91	0.06%	119.6%	Onslow.....	10	1.77%	187.5%
Catawba.....	9	1.88%	Orange.....	20	0.96%	Catawba.....	12	1.71%	47.7%	Orange.....	20	1.03%	74.6%
Chatham.....	59	0.24%	Pamlico.....	87	0.06%	Chatham.....	50	0.37%	146.7%	Pamlico.....	88	0.06%	79.8%
Cherokee.....	61	0.24%	Pasquotank....	47	0.39%	Cherokee.....	66	0.21%	47.3%	Pasquotank....	48	0.38%	58.7%
Chowan.....	80	0.09%	Pender.....	67	0.18%	Chowan.....	81	0.10%	64.1%	Pender.....	59	0.28%	157.5%
Clay.....	94	0.04%	Perquimans....	96	0.04%	Clay.....	92	0.06%	128.1%	Perquimans....	97	0.04%	87.3%
Cleveland.....	24	0.84%	Person.....	60	0.24%	Cleveland.....	33	0.69%	33.1%	Person.....	62	0.26%	74.7%
Columbus.....	50	0.39%	Pitt.....	11	1.54%	Columbus.....	57	0.31%	30.4%	Pitt.....	11	1.77%	87.1%
Craven.....	31	0.75%	Polk.....	82	0.07%	Craven.....	26	0.86%	87.1%	Polk.....	83	0.08%	78.6%
Cumberland....	7	2.72%	Randolph.....	25	0.81%	Cumberland....	6	3.43%	105.9%	Randolph.....	28	0.84%	69.7%
Currituck.....	71	0.17%	Richmond.....	53	0.34%	Currituck.....	49	0.37%	259.3%	Richmond.....	56	0.31%	48.4%
Dare.....	23	0.90%	Robeson.....	29	0.77%	Dare.....	18	1.14%	106.9%	Robeson.....	29	0.81%	72.7%
Davidson.....	19	0.97%	Rockingham....	36	0.58%	Davidson.....	25	0.88%	46.9%	Rockingham....	36	0.57%	59.0%
Davie.....	69	0.18%	Rowan.....	21	0.95%	Davie.....	67	0.21%	98.6%	Rowan.....	22	0.95%	63.9%
Duplin.....	57	0.27%	Rutherford.....	44	0.45%	Duplin.....	58	0.30%	83.9%	Rutherford.....	39	0.52%	84.8%
Durham.....	5	3.74%	Sampson.....	51	0.36%	Durham.....	4	4.31%	87.8%	Sampson.....	51	0.37%	65.2%
Edgecombe.....	54	0.33%	Scotland.....	55	0.33%	Edgecombe.....	55	0.31%	54.4%	Scotland.....	64	0.23%	15.3%
Forsyth.....	4	4.34%	Stanly.....	40	0.50%	Forsyth.....	5	4.02%	50.9%	Stanly.....	45	0.42%	35.4%
Franklin.....	66	0.20%	Stokes.....	74	0.14%	Franklin.....	61	0.26%	114.0%	Stokes.....	74	0.15%	70.5%
Gaston.....	10	1.60%	Surry.....	32	0.74%	Gaston.....	15	1.58%	61.3%	Surry.....	32	0.69%	51.2%
Gates.....	97	0.02%	Swain.....	83	0.07%	Gates.....	99	0.02%	55.4%	Swain.....	82	0.09%	123.4%
Graham.....	95	0.04%	Transylvania....	62	0.24%	Graham.....	96	0.05%	106.0%	Transylvania....	65	0.23%	56.9%
Granville.....	63	0.23%	Tyrrell.....	100	0.01%	Granville.....	63	0.24%	69.2%	Tyrrell.....	100	0.02%	98.6%
Greene.....	89	0.05%	Union.....	18	0.98%	Greene.....	93	0.06%	84.8%	Union.....	17	1.17%	94.2%
Guilford.....	3	6.71%	Vance.....	49	0.39%	Guilford.....	3	5.49%	33.3%	Vance.....	53	0.35%	47.6%
Halifax.....	45	0.44%	Wake.....	2	9.63%	Halifax.....	46	0.39%	46.2%	Wake.....	2	10.56%	78.7%
Harnett.....	43	0.48%	Warren.....	86	0.06%	Harnett.....	37	0.54%	83.8%	Warren.....	86	0.07%	87.2%
Haywood.....	39	0.53%	Washington....	84	0.06%	Haywood.....	38	0.53%	63.5%	Washington....	85	0.07%	75.5%
Henderson.....	27	0.79%	Watauga.....	35	0.60%	Henderson.....	30	0.79%	62.7%	Watauga.....	34	0.61%	65.7%
Hertford.....	64	0.22%	Wayne.....	16	1.03%	Hertford.....	68	0.19%	43.2%	Wayne.....	21	0.99%	56.0%
Hoke.....	81	0.08%	Wilkes.....	41	0.50%	Hoke.....	76	0.13%	180.3%	Wilkes.....	43	0.47%	52.6%
Hyde.....	93	0.04%	Wilson.....	26	0.80%	Hyde.....	94	0.05%	108.6%	Wilson.....	31	0.75%	53.7%
Iredell.....	14	1.18%	Yadkin.....	70	0.18%	Iredell.....	13	1.69%	133.3%	Yadkin.....	73	0.16%	44.2%
Jackson.....	56	0.27%	Yancey.....	79	0.10%	Jackson.....	54	0.33%	96.8%	Yancey.....	80	0.10%	50.5%
			Unallocated.....	1	13.58%					Unallocated.....	3	6.67%	-20.0%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	63.0%

Detail may not add to totals due to rounding.

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

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1997-1998 AND 2011-2012
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1997-1998						Fiscal year 2011-2012							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 12/98	County	Rank	% of total	% change 12/98
Alamance.....	12	1.34%	Johnston.....	21	0.95%	Alamance.....	14	1.61%	65.2%	Johnston.....	16	1.19%	71.9%
Alexander.....	75	0.15%	Jones.....	98	0.03%	Alexander.....	75	0.15%	34.5%	Jones.....	98	0.03%	74.2%
Alleghany.....	84	0.07%	Lee.....	37	0.60%	Alleghany.....	90	0.06%	20.2%	Lee.....	35	0.60%	36.7%
Anson.....	77	0.13%	Lenoir.....	33	0.67%	Anson.....	79	0.11%	11.7%	Lenoir.....	41	0.48%	-1.2%
Ashe.....	73	0.15%	Lincoln.....	46	0.44%	Ashe.....	70	0.18%	62.1%	Lincoln.....	44	0.46%	43.5%
Avery.....	70	0.18%	Macon.....	53	0.35%	Avery.....	71	0.17%	28.3%	Macon.....	52	0.35%	39.2%
Beaufort.....	50	0.40%	Madison.....	89	0.05%	Beaufort.....	47	0.39%	35.5%	Madison.....	84	0.07%	86.5%
Bertie.....	91	0.05%	Martin.....	67	0.19%	Bertie.....	89	0.06%	68.3%	Martin.....	69	0.19%	37.3%
Bladen.....	71	0.18%	McDowell.....	60	0.26%	Bladen.....	72	0.17%	33.3%	McDowell.....	60	0.27%	45.9%
Brunswick.....	34	0.65%	Mecklenburg....	1	12.53%	Brunswick.....	20	1.03%	118.2%	Mecklenburg....	1	14.45%	58.6%
Buncombe.....	5	2.85%	Mitchell.....	78	0.12%	Buncombe.....	7	3.22%	55.2%	Mitchell.....	77	0.13%	48.8%
Burke.....	38	0.60%	Montgomery.....	76	0.14%	Burke.....	40	0.49%	13.2%	Montgomery....	78	0.12%	17.5%
Cabarrus.....	15	1.17%	Moore.....	32	0.73%	Cabarrus.....	9	2.24%	163.5%	Moore.....	23	0.90%	70.4%
Caldwell.....	39	0.54%	Nash.....	14	1.18%	Caldwell.....	42	0.47%	19.0%	Nash.....	24	0.88%	2.5%
Camden.....	99	0.02%	New Hanover....	8	2.65%	Camden.....	95	0.05%	282.8%	New Hanover....	8	3.07%	59.4%
Carteret.....	29	0.80%	Northampton....	90	0.05%	Carteret.....	27	0.84%	44.6%	Northampton....	87	0.06%	71.9%
Caswell.....	93	0.05%	Onslow.....	17	1.05%	Caswell.....	91	0.06%	71.7%	Onslow.....	11	1.77%	130.8%
Catawba.....	9	1.97%	Orange.....	23	0.91%	Catawba.....	12	1.71%	19.8%	Orange.....	19	1.03%	56.4%
Chatham.....	58	0.26%	Pamlico.....	87	0.06%	Chatham.....	50	0.37%	94.5%	Pamlico.....	88	0.06%	39.7%
Cherokee.....	62	0.25%	Pasquotank.....	49	0.41%	Cherokee.....	67	0.21%	18.1%	Pasquotank.....	48	0.38%	27.3%
Chowan.....	80	0.10%	Pender.....	66	0.19%	Chowan.....	80	0.10%	27.5%	Pender.....	59	0.28%	101.9%
Clay.....	94	0.04%	Perquimans.....	95	0.04%	Clay.....	92	0.06%	81.0%	Perquimans.....	97	0.04%	38.2%
Cleveland.....	24	0.88%	Person.....	59	0.26%	Cleveland.....	33	0.68%	7.1%	Person.....	62	0.26%	37.1%
Columbus.....	48	0.42%	Pitt.....	11	1.58%	Columbus.....	57	0.31%	1.1%	Pitt.....	10	1.77%	53.7%
Craven.....	31	0.78%	Polk.....	82	0.08%	Craven.....	26	0.86%	52.0%	Polk.....	83	0.08%	45.2%
Cumberland....	7	2.77%	Randolph.....	25	0.86%	Cumberland....	6	3.43%	70.4%	Randolph.....	28	0.84%	34.4%
Currituck.....	72	0.17%	Richmond.....	52	0.35%	Currituck.....	49	0.37%	197.3%	Richmond.....	56	0.31%	20.1%
Dare.....	22	0.93%	Robeson.....	26	0.83%	Dare.....	18	1.13%	67.1%	Robeson.....	29	0.81%	34.0%
Davidson.....	18	1.03%	Rockingham....	36	0.61%	Davidson.....	25	0.87%	16.2%	Rockingham....	36	0.57%	28.4%
Davie.....	69	0.19%	Rowan.....	20	0.99%	Davie.....	66	0.21%	58.6%	Rowan.....	22	0.95%	31.5%
Duplin.....	56	0.29%	Rutherford.....	44	0.47%	Duplin.....	58	0.30%	43.1%	Rutherford.....	39	0.52%	50.0%
Durham.....	6	2.79%	Sampson.....	51	0.40%	Durham.....	4	4.31%	112.8%	Sampson.....	51	0.36%	26.1%
Edgecombe.....	54	0.34%	Scotland.....	55	0.32%	Edgecombe.....	55	0.31%	26.9%	Scotland.....	64	0.24%	-0.1%
Forsyth.....	4	4.31%	Stanly.....	40	0.54%	Forsyth.....	5	4.01%	28.0%	Stanly.....	45	0.42%	7.1%
Franklin.....	65	0.21%	Stokes.....	74	0.15%	Franklin.....	61	0.26%	68.1%	Stokes.....	74	0.15%	35.8%
Gaston.....	10	1.61%	Surry.....	30	0.79%	Gaston.....	15	1.58%	34.6%	Surry.....	32	0.69%	19.7%
Gates.....	97	0.03%	Swain.....	85	0.07%	Gates.....	99	0.02%	3.6%	Swain.....	82	0.09%	81.8%
Graham.....	96	0.04%	Transylvania....	64	0.23%	Graham.....	96	0.05%	62.8%	Transylvania....	65	0.23%	36.5%
Granville.....	61	0.25%	Tyrrell.....	100	0.02%	Granville.....	63	0.24%	32.5%	Tyrrell.....	100	0.02%	48.6%
Greene.....	88	0.06%	Union.....	19	1.03%	Greene.....	93	0.06%	38.6%	Union.....	17	1.16%	55.2%
Guilford.....	3	6.71%	Vance.....	47	0.43%	Guilford.....	3	5.48%	12.4%	Vance.....	53	0.35%	13.7%
Halifax.....	45	0.45%	Wake.....	2	9.46%	Halifax.....	46	0.39%	19.5%	Wake.....	2	10.55%	53.6%
Harnett.....	42	0.52%	Warren.....	86	0.07%	Harnett.....	37	0.55%	44.8%	Warren.....	86	0.07%	40.6%
Haywood.....	43	0.52%	Washington.....	83	0.07%	Haywood.....	38	0.53%	39.0%	Washington.....	85	0.07%	34.0%
Henderson.....	28	0.82%	Watauga.....	35	0.63%	Henderson.....	30	0.78%	31.3%	Watauga.....	34	0.61%	34.7%
Hertford.....	63	0.23%	Wayne.....	16	1.12%	Hertford.....	68	0.19%	11.6%	Wayne.....	21	0.99%	21.8%
Hoke.....	81	0.08%	Wilkes.....	41	0.53%	Hoke.....	76	0.13%	136.7%	Wilkes.....	43	0.47%	21.5%
Hyde.....	92	0.05%	Wilson.....	27	0.83%	Hyde.....	94	0.05%	53.3%	Wilson.....	31	0.75%	24.0%
Iredell.....	13	1.24%	Yadkin.....	68	0.19%	Iredell.....	13	1.68%	86.7%	Yadkin.....	73	0.15%	13.2%
Jackson.....	57	0.26%	Yancey.....	79	0.11%	Jackson.....	54	0.33%	71.2%	Yancey.....	81	0.10%	18.0%
			Unallocated.....	1	13.44%					Unallocated.....	3	6.74%	-31.0%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	37.6%

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

TABLE 40. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS

[§ 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 transfer 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
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%
2011-12.....	489,072,183	16,624,702	55,176,488	560,873,373	505,696,885	76,720,918	428,975,967	131,897,406	7.69%	4.14%	3.65%	7.17%

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

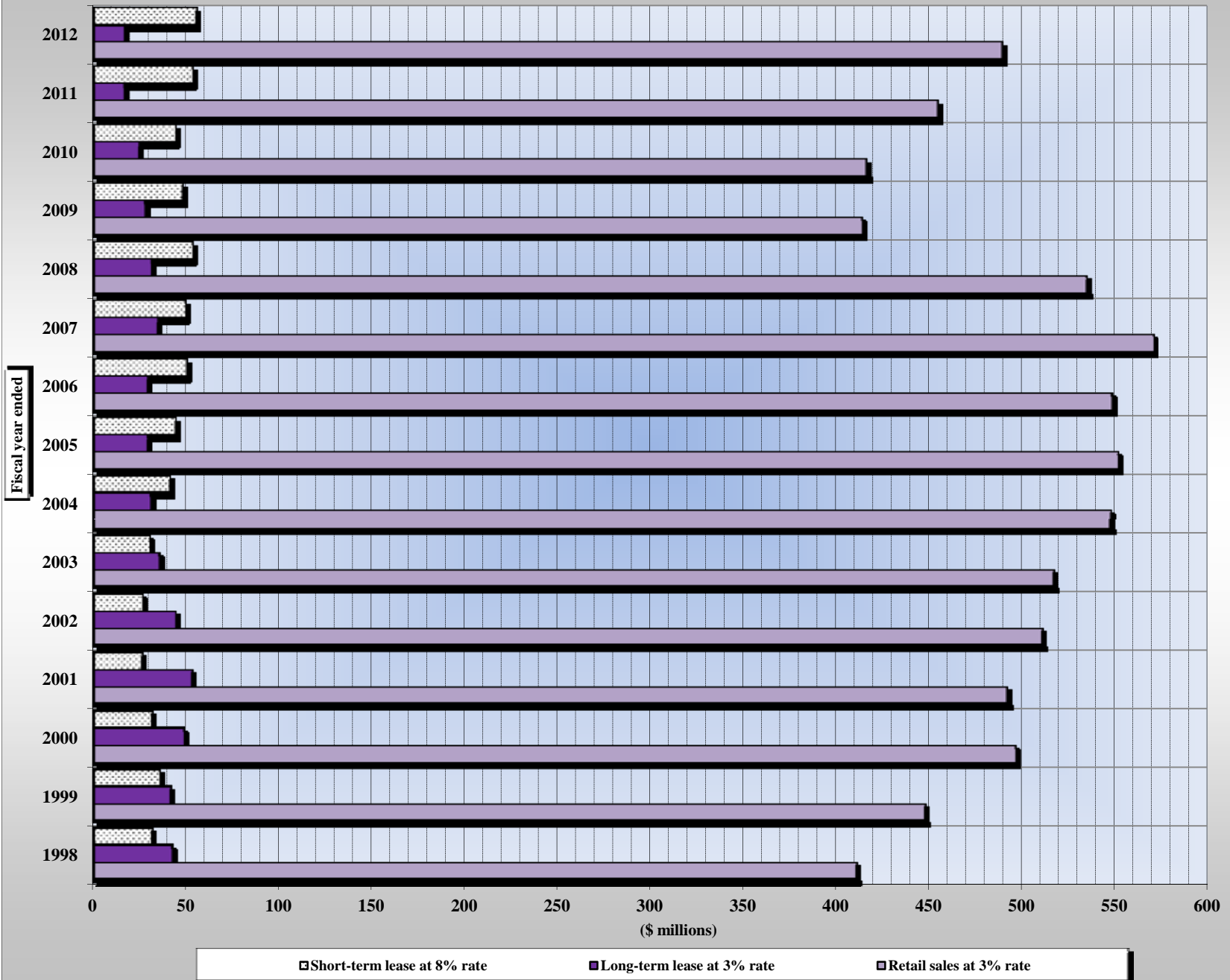


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
 (§ 105 ARTICLE 5B.)

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) [\$]
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
2011-12.....	17,165,243	28,066	17,137,177	11,776,756	2,268,989	1,345,915	591,080	420,598	420,598	250,707	2,616	59,126	243	548

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
 Less than 20 inches 2% on newly manufactured vehicles.
 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); SL 2011-145, s. 2.2.(f) specified a similar provision for taxes levied during fiscal year 2011-12 (Scrap Tire Disposal Account directed proceeds of \$2,268,989 were credited to the General Fund as non-tax revenue).

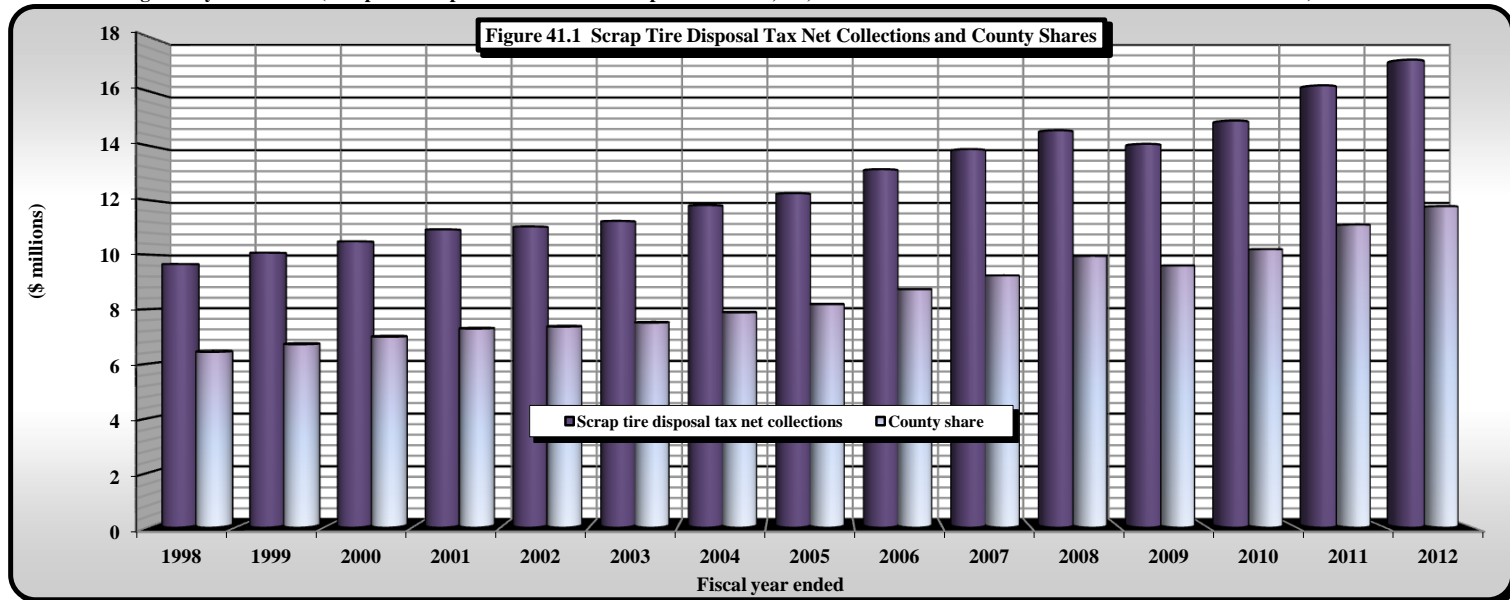


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

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) [\$]	
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	-
2011-12.....	4,446,274	36,649	4,409,625	2,685,139	332,825	-	244,713	1,142,351	125	4,449	18	5	-

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); SL 2011-145, s. 2.2.(g) specified a similar provision for taxes levied during fiscal year 2011-12 (White Goods Management Account directed proceeds up to a maximum \$1,951,465 were credited to the General Fund as non-tax revenue).

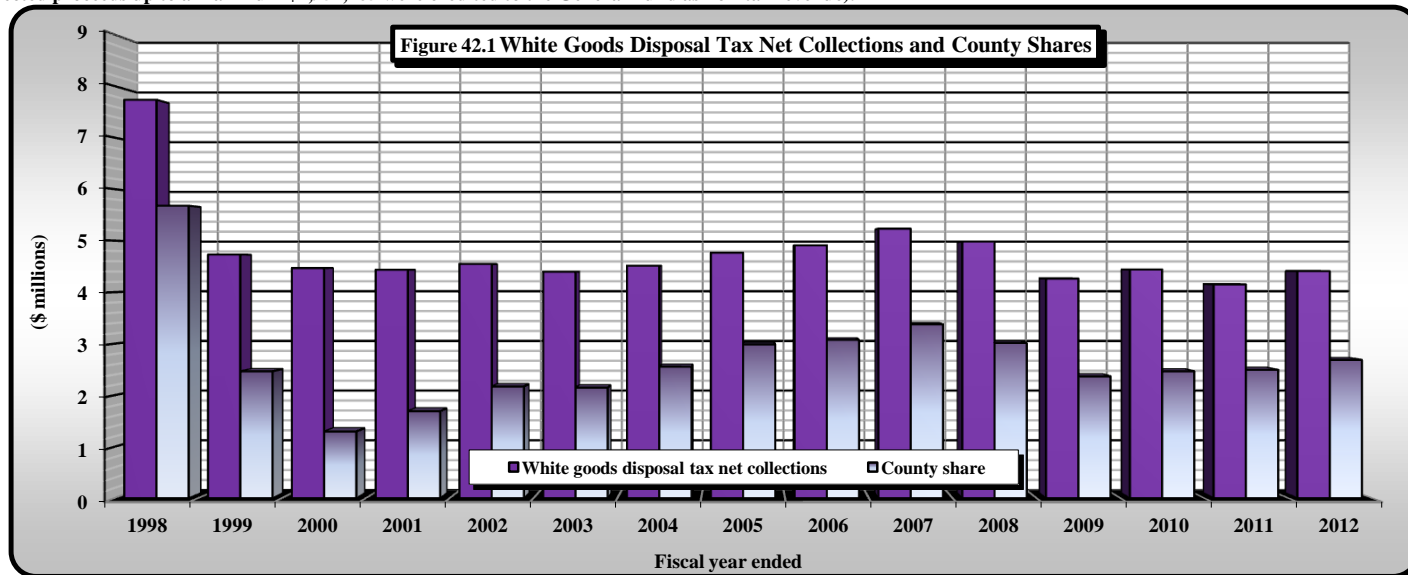


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS
[§ 105 ARTICLE 5D.]

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
2011-12.	367,245	-	367,245

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 (\$.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%
2011-12.	45,621,128	5,139	45,615,989	19,754,660	-	134	1	28	25,861,167	-16.6%	-16.6%

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

Piped natural gas excise tax rates and bases:

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

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

Monthly Volume of Therms	Rate Per Therm	[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	

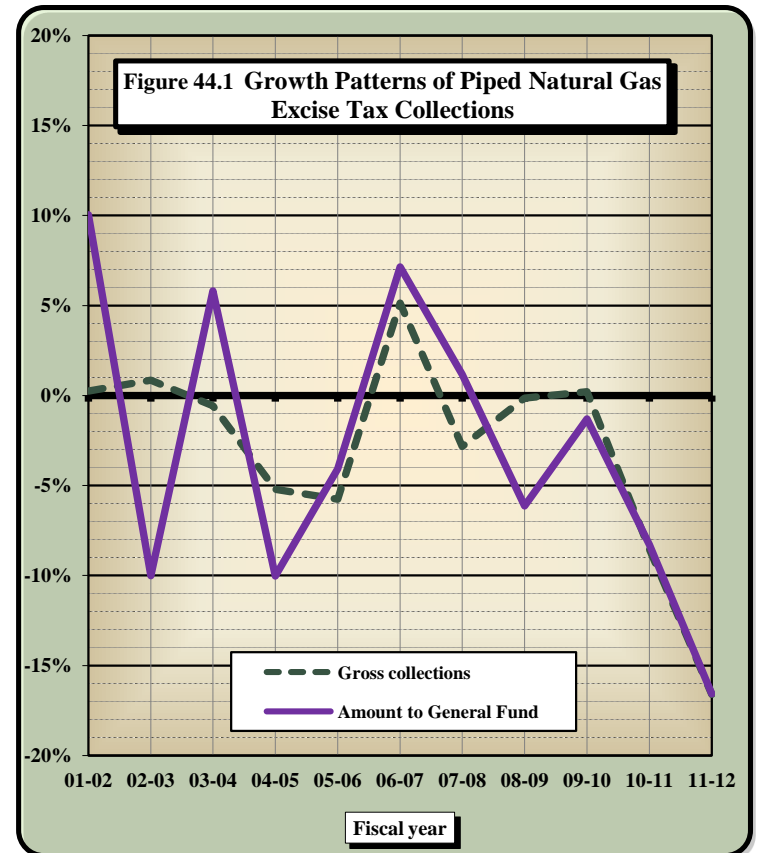


TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS
[§ 105 ARTICLE 5F.]

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
2011-12...	36,661,349	321,757	36,339,592	7,418	137,916	568	11,101	36,182,589

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
2011-12.....	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	88	-	-	18,096	75	15

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%

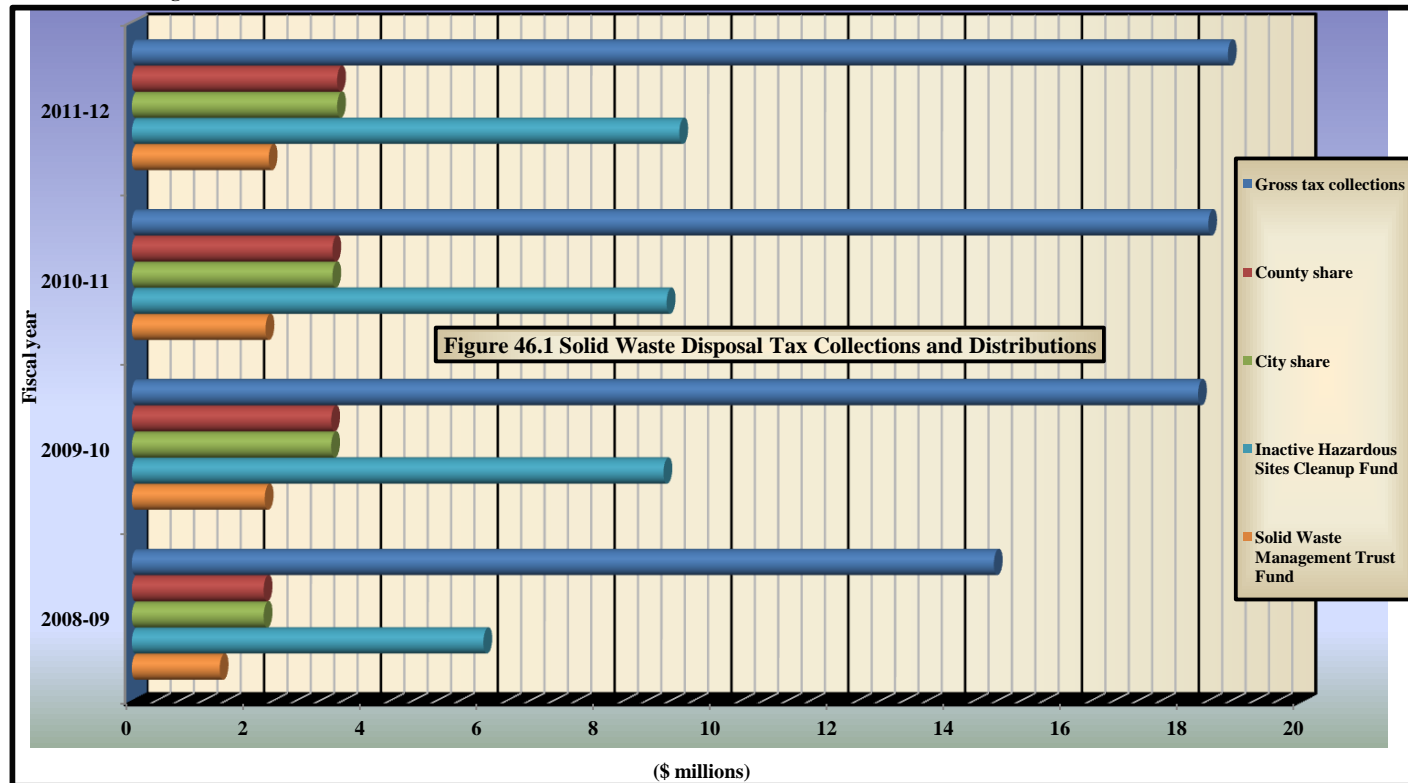


TABLE 47. GIFT TAX COLLECTIONS

[§ 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
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%
2011-12.....	383,889	148,719	235,171	24,385	50,600	208	159,977	-88.20%	-44.37%	-94.60%

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 fiscal years 2009-10 through 2011-12 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

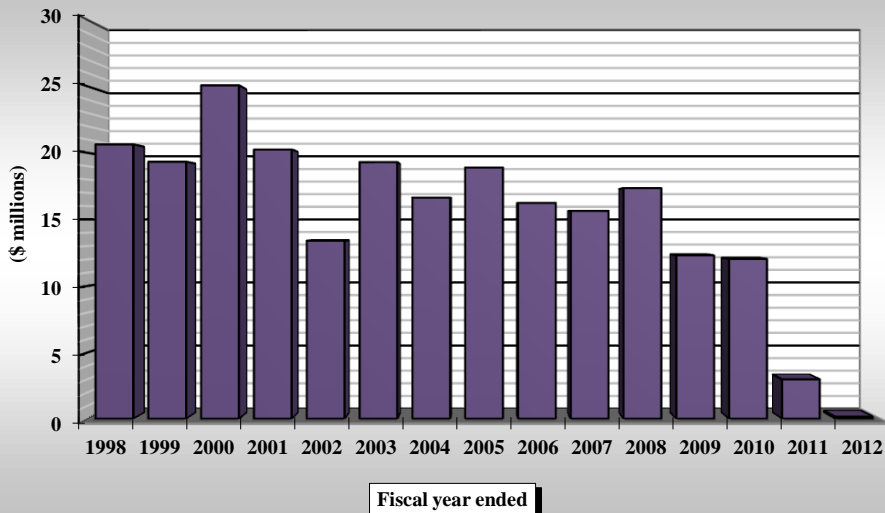


Figure 47.2 Gift Tax Net Collections to General Fund % Change

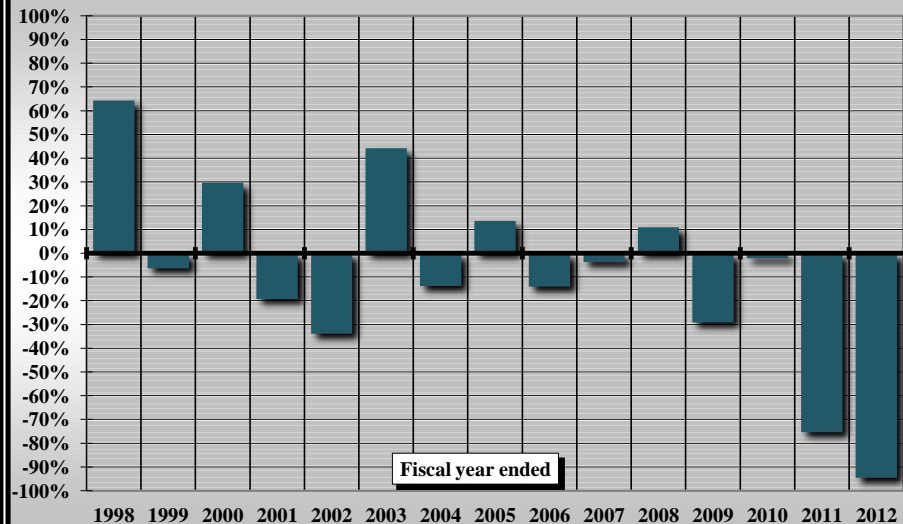


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
[§ 105 ARTICLE 8A.]

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
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%
2011-12.....	408,834	-	62	10	0	408,762	10.24%

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

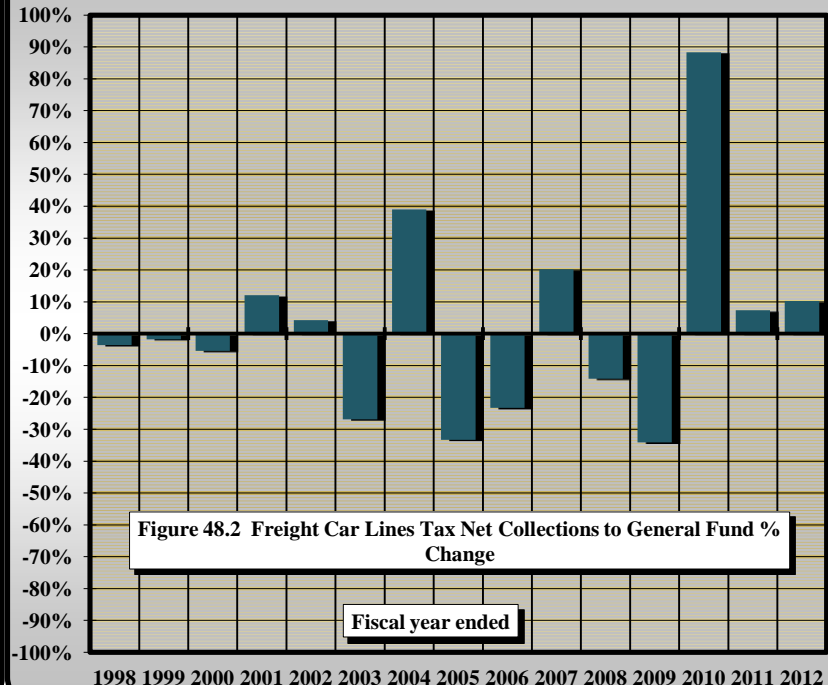
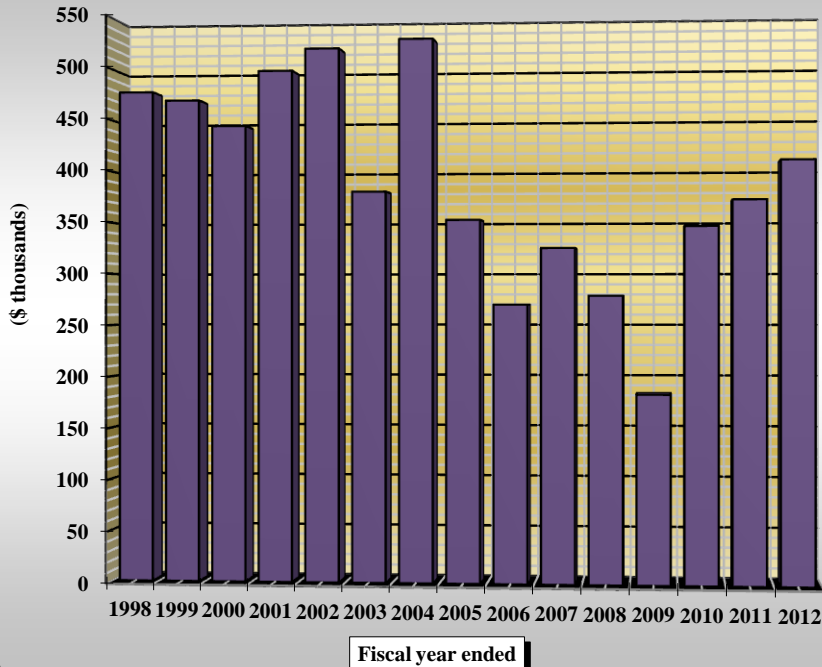


TABLE 49. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

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
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%
2011-12...	522,030,973	10,591,043	511,439,930	<i>[41,626,340]</i>	511,439,930	47,864,822	3,132,926	1,583	7	460,440,592	-3.48%	6.33%	-3.67%	6.56%	-4.10%

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 insurance licenses for agents and companies (fiscal year 1997-98 only).

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 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 revenue as defined within § 105-228.5B.)

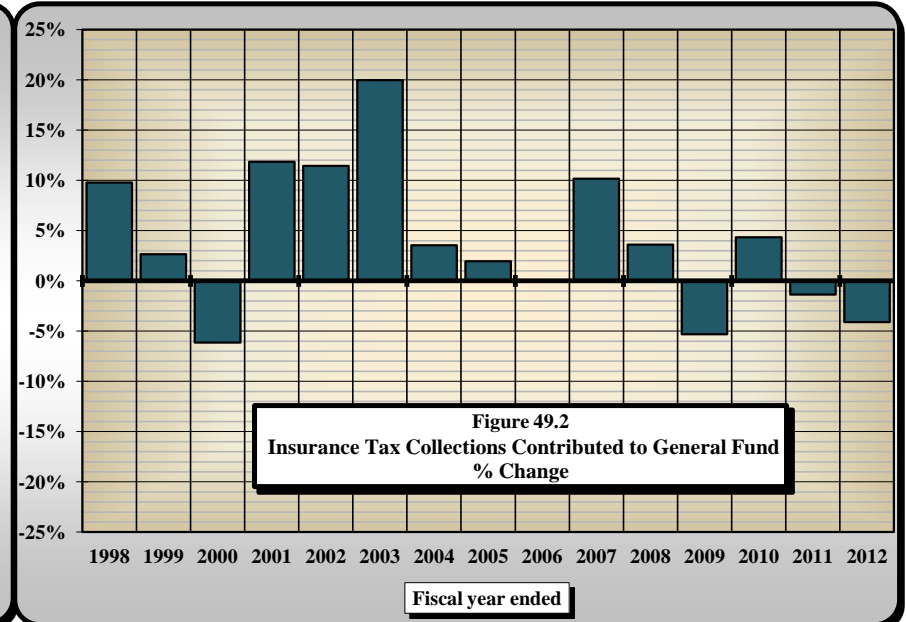
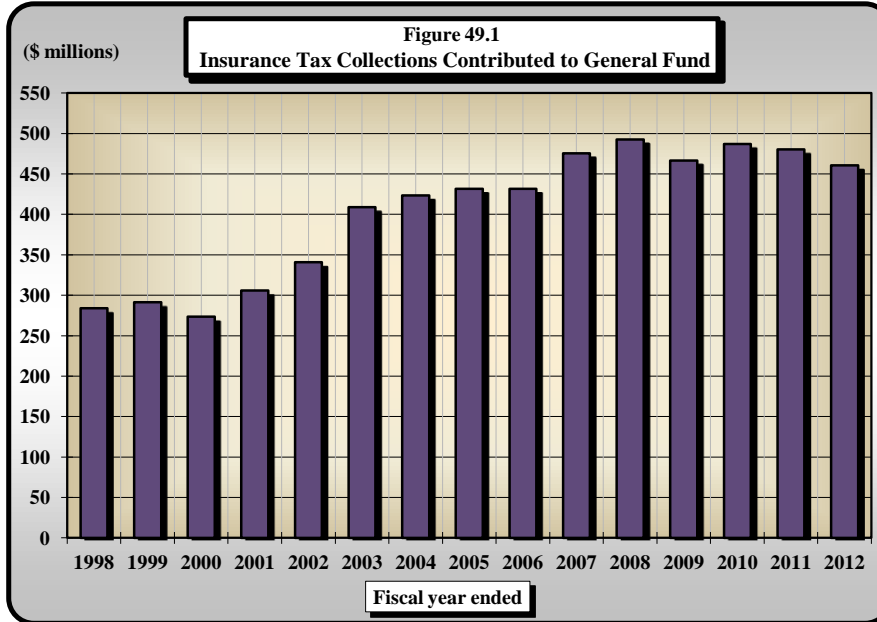


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[§ 105 ARTICLE 8B.]

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	Department of Insurance Proceeds	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$ 58-84-25]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
1999-00.....	88,959,949	8,110,367	149,363,872	11,882,131	8,525,888	2,841,962	3,011,366	-	-	5,807,232	-	1,555,164	122,624	
2000-01.....	116,187,382	8,391,476	150,018,169	11,033,481	8,907,825	2,969,275	3,397,945	-	2,894,422	6,661,162	2,785,740	1,075,349	65,784	
2001-02.....	120,594,746	7,509,419	179,123,647	11,820,159	10,120,064	3,373,355	3,731,391	(276,182)	2,596,933	8,035,994	1,928,937	1,506,245	91,777	
2002-03.....	132,604,465	8,302,747	190,010,297	13,676,023	11,730,976	3,910,325	4,342,236	16,972,256	4,215,269	28,614,188	3,791,801	1,794,690	112,460	
2003-04.....	117,073,938	4,312,744	199,557,412	9,448,649	13,128,942	4,376,314	5,193,858	8,694,567	341,598	44,904,081	2,413,589	2,749,943	115,290	
2004-05.....	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662	
2005-06.....	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430	
2006-07.....	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709	
2007-08.....	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087	
2008-09.....	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271	
2009-10.....	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968	
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	
2011-12.....	154,898,738	9,401,921	232,621,027	15,886,928	12,875,157	8,583,438	7,152,865	7,169,674	434,872	22,493,287	4,093,709	1,856,800	110,210	

Fiscal year	Insurance Tax Type & Regulatory Charge										Disposition of Proceeds					
	Type of Insurance Company										Gross Health Insurance Risk Pool Fund**	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 Collections from Dept. of Insurance	Total Net Collections								
	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		
2011-12.....	6,239,913	376,153	-	-	-	-	27,245,238	481,136,137	30,303,793	47,864,822	3,132,926	460,440,592	1,583	7		

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 revenue as defined within § 105-228.5B.)

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 [\$]
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	-
2011-12..	34,416,861	72,001	34,344,860	-	-	8,586,215	25,758,645	-

Detail may not add to totals due to rounding.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person. The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. Fifty percent (50%) of the proceeds are contributed to the county's general fund; of the remaining 50%, the county may retain up to 2% to cover administrative costs, remitting the residual to the State. The State is then statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund.

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

2003-04

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

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

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

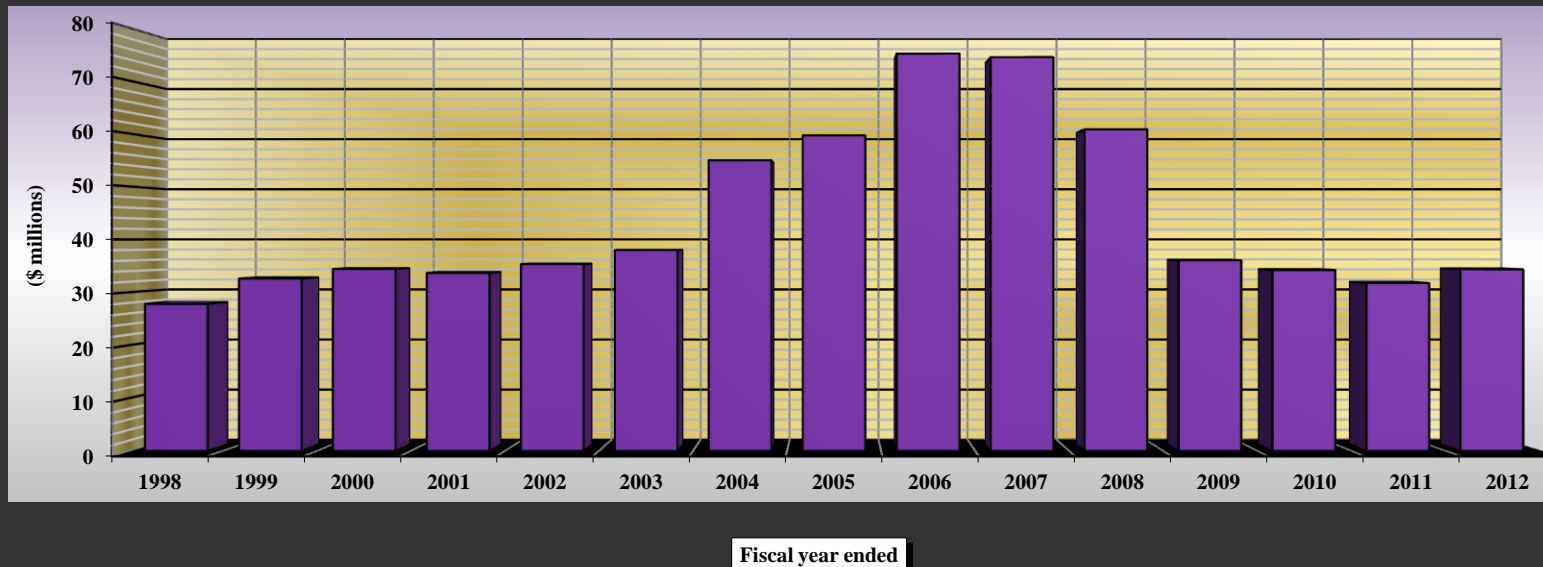


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2011 [1,000s]	Motor fuel excise tax collections fiscal year 2011		
	[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 [\$]						
Alabama	0.1600	0.0200	0.1800	39	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,803	548,265	114.16	38
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	723	39,617	54.82	50
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	ER-Rack	6,483	774,633	119.50	33
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,938	468,525	159.47	12
California	0.3530	-	0.3530	2	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	ER-Rack	37,692	5,705,527	151.37	17
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		D	5,117	622,822	121.72	29
Connecticut	0.2500	-	0.2500	16	0.3960	-	0.3960	0.2500	-	0.2500		D	3,581	477,772	133.43	21
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% gross receipts tax	D	907	113,753	125.40	26
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	ER-Rack	19,058	2,268,475	119.03	34
Georgia	0.0750	0.1010	0.1760	41	0.0750	0.1130	0.1880	0.0750	0.1010	0.1760	sales tax applicable	D	9,815	932,703	95.03	46
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,375	95,310	69.33	48
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)	FRB-Rack	1,585	238,983	150.78	18
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)	D	12,869	1,314,194	102.12	43
Indiana	0.1800	-	0.1800	39	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	FRB-Rack (G) ER-Rack (D)	6,517	775,295	118.97	35
Iowa	0.2100	0.0100	0.2200	26	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,062	447,992	146.29	19
Kansas	0.2400	-	0.2400	21	0.2600	-	0.2600	0.2400	-	0.2400		D	2,871	436,855	152.15	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%	D	4,369	732,826	167.72	9
Louisiana	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	4,575	607,540	132.80	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	D	1,328	239,446	180.28	4

TABLE 52. - Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2011 [1,000s]	Motor fuel excise tax collections fiscal year 2011		
	[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		D	5,828	752,171	129.06	25
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		D	6,588	660,829	100.32	44
Michigan	0.1900	-	0.1900	35	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,876	975,032	98.73	45
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	FRB-Rack	5,345	847,897	158.64	13
Mississippi	0.1800	0.0040	0.1840	38	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,979	417,088	140.03	20
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	PH-Rack	6,011	719,401	119.69	32
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		D	998	209,416	209.79	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	D	1,843	318,054	172.61	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¢	D	2,723	291,238	106.94	42
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	D	1,318	162,795	123.50	28
New Jersey	0.1050	0.0400	0.1450	48	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	ER-Rack	8,821	524,167	59.42	49
New Mexico	0.17000	0.01875	0.18875	37	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,082	239,463	115.00	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	IMP-FR (G) PH-Rack (D)	19,465	1,609,423	82.68	47
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	ER-Rack	9,656	1,663,047	172.22	8
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		D	684	170,853	249.81	1
Ohio	0.2800	-	0.2800	11	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	D	11,545	1,757,224	152.21	15
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,792	447,543	118.04	36
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	3,872	441,858	114.12	39
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	D	12,743	2,064,196	161.99	11
Rhode Island	0.3200	0.0100	0.3300	3	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,051	126,294	120.13	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	ER-Rack	4,679	527,829	112.80	40

TABLE 52. - Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2011 [1,000s]	Motor fuel excise tax collections fiscal year 2011		
	[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 [\$]	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¢	PH-Rack	824	127,437	154.64	14
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; environmental fee	IMP-FR (G) PH-Rack (D)	6,403	845,393	132.02	23
Texas	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	25,675	3,108,416	121.07	30
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,817	369,966	131.32	24
Vermont	0.1900	0.0598	0.2498	18	0.2500	0.0400	0.2900	0.1900	0.0598	0.2498	cleanup fee; transport fee	D	626	104,721	167.17	10
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¢	ER-Rack	8,097	897,405	110.84	41
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	6,830	1,205,858	176.55	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	FRB-Rack	1,855	397,749	214.38	2
Wisconsin	0.3090	0.0200	0.3290	4	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee;	PH-Rack	5,712	989,545	173.25	6
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	FRB-Rack	568	70,176	123.51	27
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	310,974	39,883,017	128.25 ^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, 2011 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed on behalf of each individual.

Point of taxation legend [Gasoline=(G); Diesel fuel=(D)]:

- D Distributor
- R Retailer
- IMP-FR Importation into state/first receipt into storage
- PH-Rack Position holder at rack
- ER-Rack Exchange receiver at rack
- FRB-Rack First receiver below the rack
- EDMF Enhanced diesel MF (taxed upon first sale)

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2011-01- Annual Estimates of the Population for the States: July 1, 2011, December 2011 release.*

U.S. Census Bureau, Governments Division. *State Government Tax Collections: 2011*, April 12, 2012 release, April 11, 2013 update.

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																	
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types			Collection fees on overdue tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	[See notes concerning rates]	
	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	Tax collections per 1¢ of tax					July through December	January through June
	General Fund allocation	Highway Fund allocation																
[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]	[\$]					[\$]	[\$]
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
2011-12.	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9

Detail may not add to totals due to rounding.

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

The tax rate is 17.5¢ 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

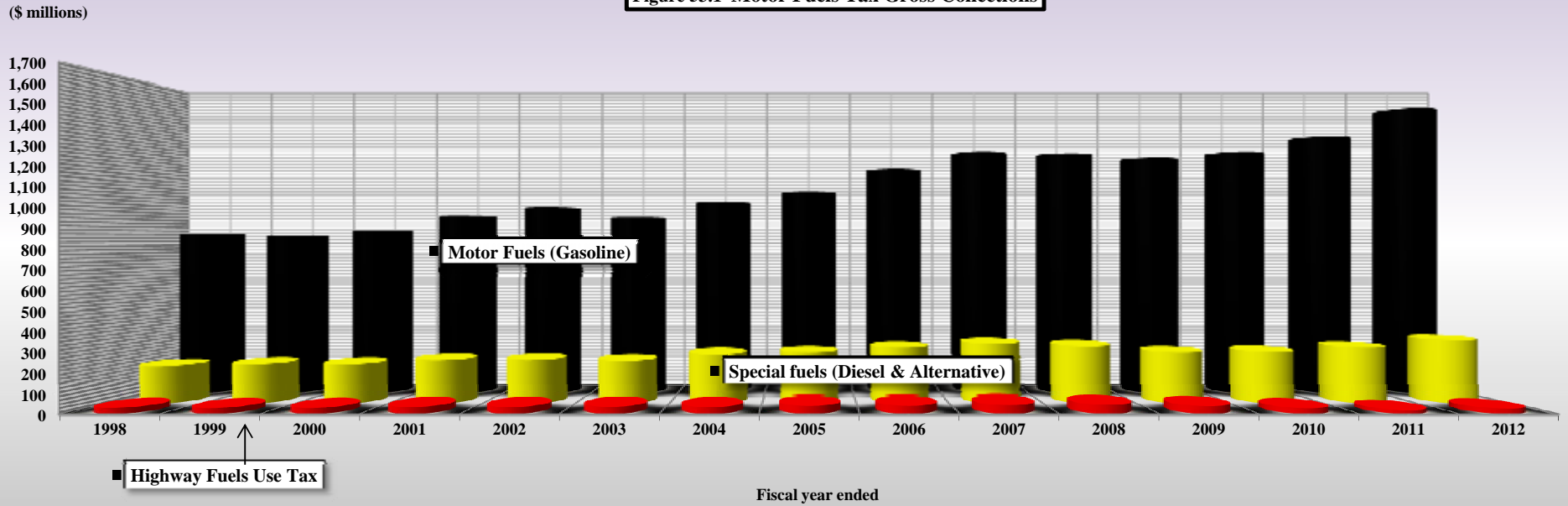


Figure 53.2 Gallons of Fuel on which Tax was Collected

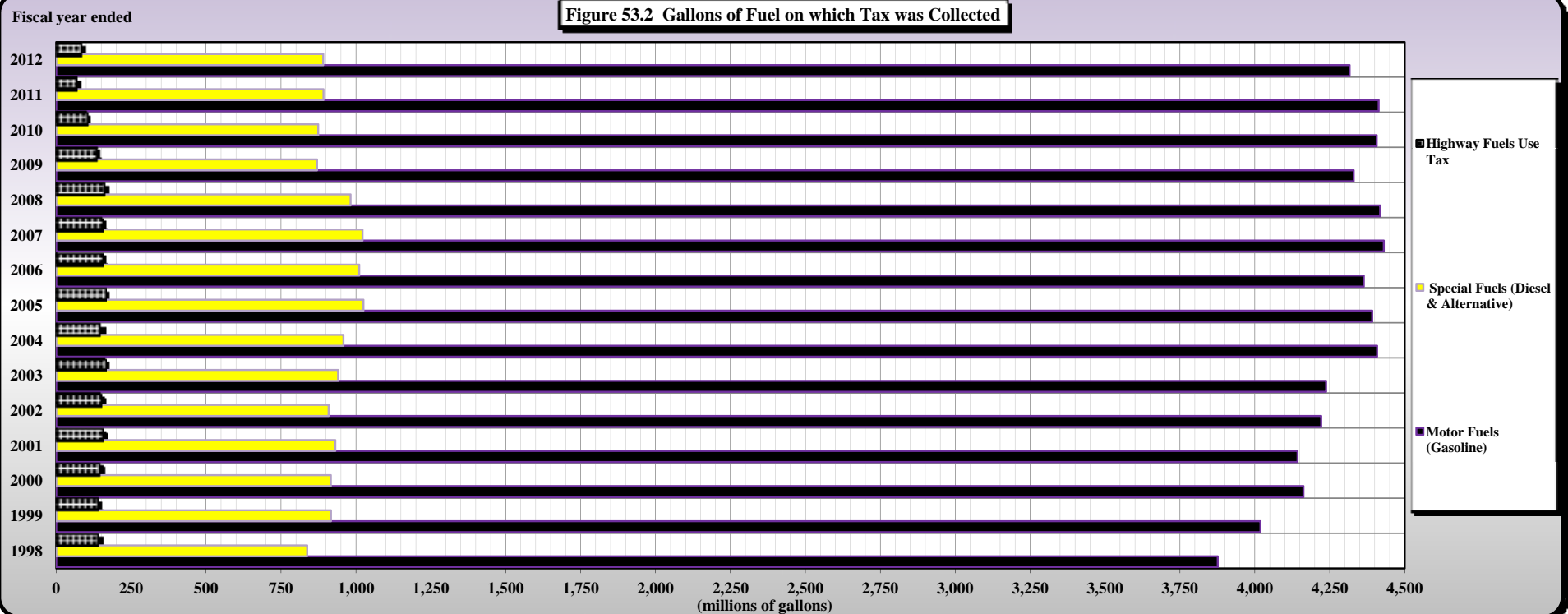


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE
 [Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

Fiscal year	Non-taxable gallons									Taxable gallons	Total gallons sold	
	U.S. Government [#]	State Agencies [#]	Combined U.S./State [#]	School Boards [#]	County/Municipal [#]	Charter Schools [#]	Community Colleges [#]	Aviation Fuel (includes jet) [#]	Total All Sources [#]	Total [#]	[Taxable and Non-taxable] [#]	% Change
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%
2011-12.....	3,710,968	16,512,393	20,223,361	14,785,943	5,565,244	-	550,797	528,982,727	570,108,072	5,207,284,605	5,777,392,677	-1.19%

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.

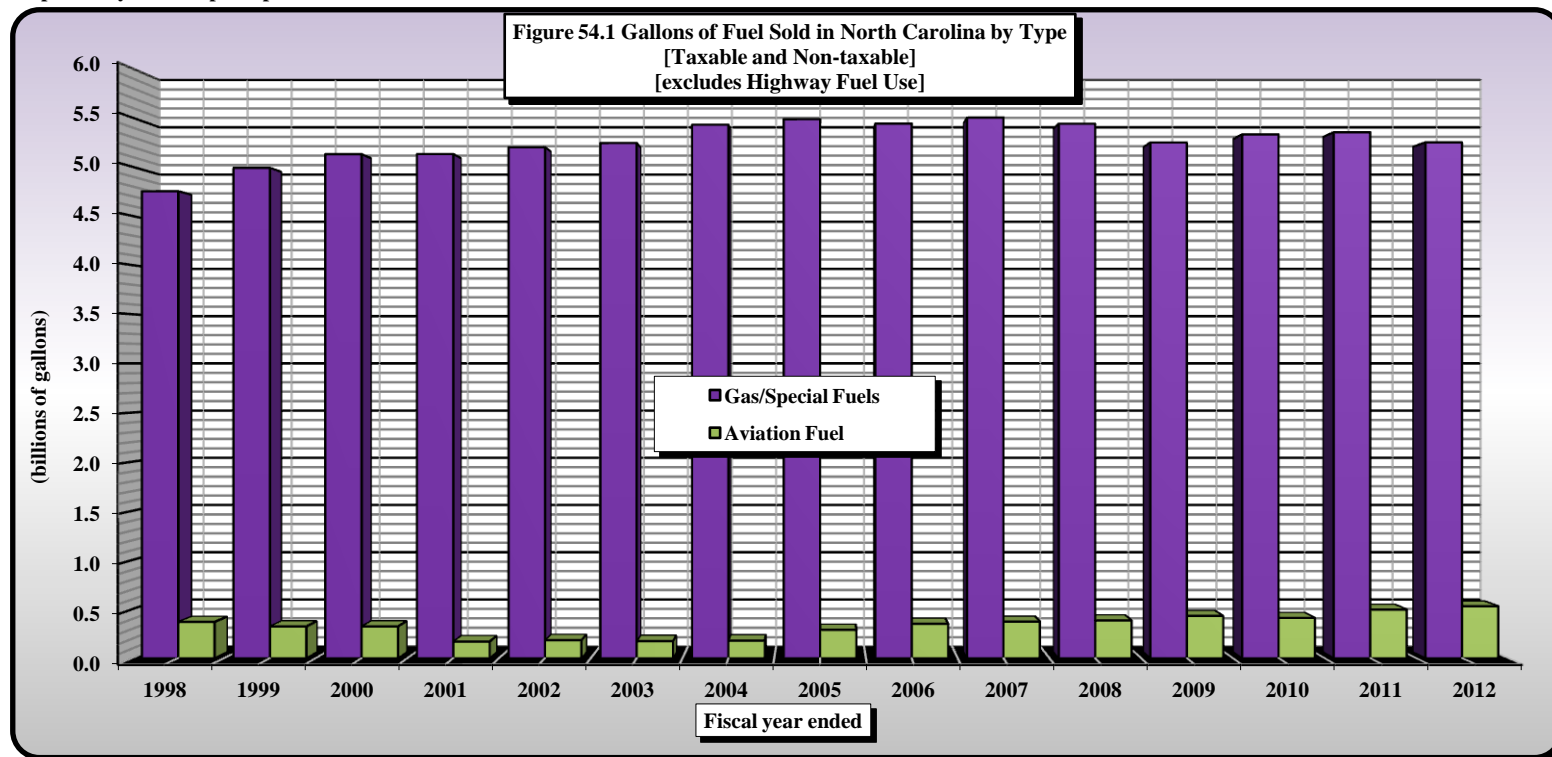


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[§ 119 ARTICLE 3.]

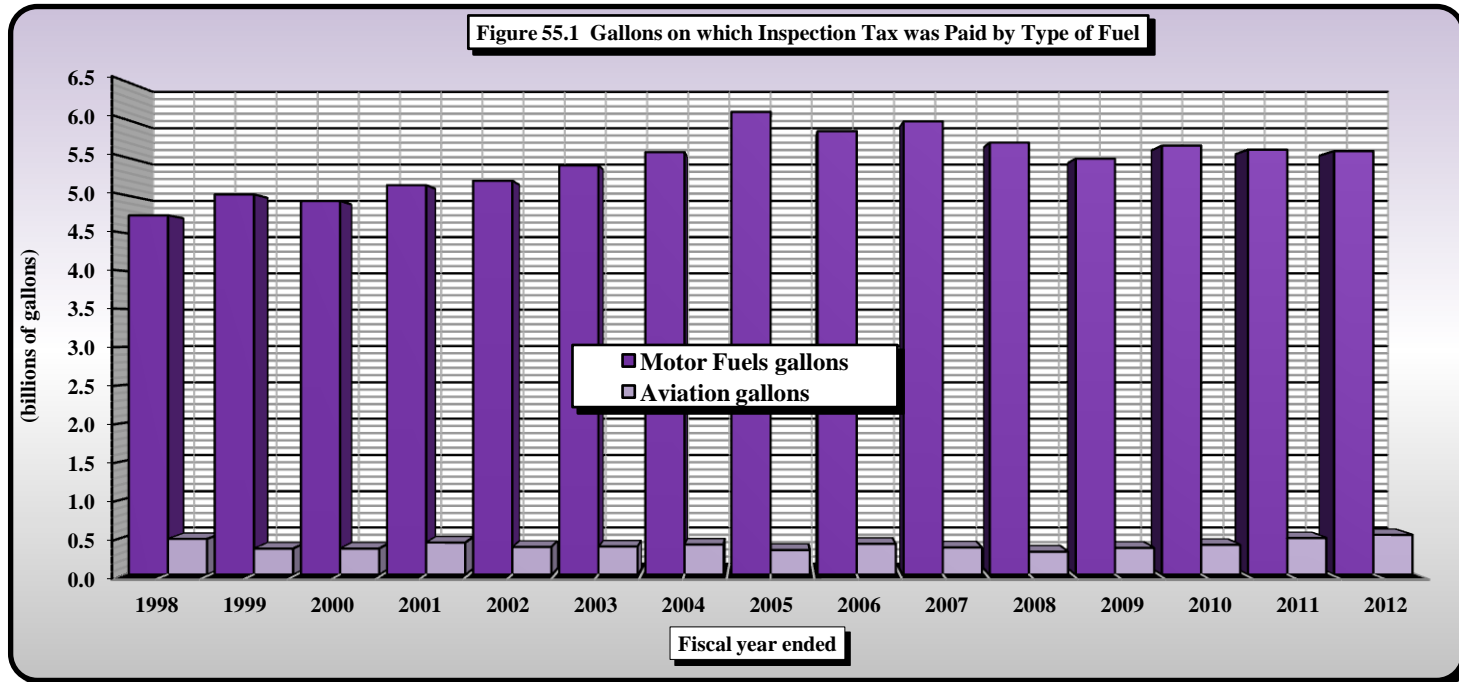
Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
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%
2011-12.....	5,578,029,148	13,946,644	-0.33%	524,381,148	1,311,282	8.70%	6,102,410,296	15,257,926	0.39%

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 2011-2012
[§ 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.....	36,065,512.02	(2,576,569.10)	33,488,942.92	4,512,424.11	189,995.30	38,191,362.33	(926,173.05)	37,265,189.28	37,181,220.98	111.03%	97.36%
Alexander***.....	3,526,979.96	(218,410.09)	3,308,569.87	945,418.95	24,289.18	4,278,278.00	1,104,538.52	5,382,816.52	5,355,353.35	161.86%	125.18%
Alleghany.....	1,352,904.19	(81,324.46)	1,271,579.73	330,026.86	10,443.17	1,612,049.76	233,746.08	1,845,795.84	1,863,195.72	146.53%	115.58%
Anson.....	2,483,398.80	(173,179.21)	2,310,219.59	655,022.22	23,779.50	2,989,021.31	745,958.54	3,734,979.85	3,714,922.46	160.80%	124.29%
Ashe.....	4,180,782.48	(214,682.67)	3,966,099.81	762,675.68	26,343.99	4,755,119.48	353,814.50	5,108,933.98	5,023,500.47	126.66%	105.64%
Avery.....	3,838,619.53	(205,406.11)	3,633,213.42	643,106.28	25,013.06	4,301,332.76	(30,532.49)	4,270,800.27	4,376,300.22	120.45%	101.74%
Beaufort.....	8,870,935.96	(552,183.37)	8,318,752.59	1,534,869.65	30,463.84	9,884,086.08	277,721.67	10,161,807.75	10,274,453.86	123.51%	103.95%
Bertie.....	1,403,298.18	(70,880.51)	1,332,417.67	415,473.47	8,741.31	1,756,632.45	712,787.90	2,469,420.35	2,417,478.01	181.44%	137.62%
Bladen.....	3,865,042.20	(317,022.43)	3,548,019.77	919,741.78	24,003.66	4,491,765.21	834,753.22	5,326,518.43	5,384,308.28	151.76%	119.87%
Brunswick.....	23,299,994.81	(279,561.47)	23,020,433.34	2,867,212.34	170,122.63	26,057,768.31	(445,053.92)	25,612,714.39	26,589,935.19	115.51%	102.04%
Buncombe***.....	73,140,480.81	(6,692,966.01)	66,447,514.80	7,888,488.57	517,373.19	74,853,376.56	(4,572,302.08)	70,281,074.48	70,651,110.94	106.33%	94.39%
Burke.....	11,216,971.51	(747,971.30)	10,469,000.21	2,803,041.41	73,440.77	13,345,482.39	1,865,813.68	15,211,296.07	15,236,289.67	145.54%	114.17%
Cabarrus***.....	52,449,890.95	(3,806,579.62)	48,643,311.33	4,582,449.90	538,511.47	53,764,272.70	(2,397,025.74)	51,367,246.96	51,559,012.81	105.99%	95.90%
Caldwell.....	10,865,679.75	(571,825.06)	10,293,854.69	2,421,221.86	112,105.21	12,827,181.76	1,513,066.38	14,340,248.14	14,357,206.17	139.47%	111.93%
Camden.....	1,063,132.57	(37,649.85)	1,025,482.72	182,117.51	6,748.26	1,214,348.49	236,177.53	1,450,526.02	1,391,257.52	135.67%	114.57%
Carteret.....	19,007,806.74	(1,313,762.88)	17,694,043.86	2,388,986.14	147,577.96	20,230,607.96	(1,159,096.53)	19,071,511.43	19,517,455.72	110.31%	96.47%
Caswell.....	1,280,710.38	(106,462.71)	1,174,247.67	483,226.48	3,298.97	1,660,773.12	876,876.24	2,537,649.36	2,451,808.69	208.80%	147.63%
Catawba***.....	40,253,204.61	(2,398,553.73)	37,854,650.88	4,728,608.83	266,200.48	42,849,460.19	(799,465.31)	42,049,994.88	41,658,933.76	110.05%	97.22%
Chatham.....	8,372,623.36	(404,435.36)	7,968,188.00	1,413,631.19	55,472.43	9,437,291.62	1,150,459.31	10,587,750.93	10,602,022.39	133.05%	112.34%
Cherokee.....	4,961,375.05	(195,408.86)	4,765,966.19	857,186.20	17,766.03	5,640,918.42	161,530.08	5,802,448.50	5,727,652.59	120.18%	101.54%
Chowan.....	2,105,538.45	(149,905.65)	1,955,632.80	439,649.07	14,610.09	2,409,891.96	240,079.50	2,649,971.46	2,717,643.63	138.96%	112.77%
Clay.....	1,267,483.56	(58,941.60)	1,208,541.96	262,295.96	6,406.85	1,477,244.77	221,176.48	1,698,421.25	1,661,176.49	137.45%	112.45%
Cleveland.....	15,516,563.17	(1,601,685.27)	13,914,877.90	2,917,652.42	102,030.18	16,934,560.50	1,365,355.57	18,299,916.07	18,244,819.94	131.12%	107.74%
Columbus.....	7,147,328.88	(570,542.40)	6,576,786.48	1,539,278.05	48,332.44	8,164,396.97	1,217,552.52	9,381,949.49	8,625,871.98	131.16%	105.65%
Craven.....	19,568,758.39	(1,588,576.42)	17,980,181.97	2,739,830.71	170,995.93	20,891,008.61	611,200.26	21,502,208.87	21,616,045.81	120.22%	103.47%
Cumberland***.....	80,658,962.22	(4,748,930.78)	75,910,031.44	8,939,503.94	629,955.76	85,479,491.14	(852,044.14)	84,627,447.00	83,629,149.37	110.17%	97.84%
Currituck.....	7,674,433.93	(221,847.45)	7,452,586.48	630,770.97	144,693.16	8,228,050.61	(710,850.48)	7,517,200.13	7,367,312.39	98.86%	89.54%
Dare.....	24,289,970.67	(522,258.46)	23,767,712.21	1,682,009.26	182,884.50	25,632,605.97	(4,311,152.99)	21,321,452.98	22,186,291.12	93.35%	86.55%
Davidson.....	19,990,576.16	(1,764,690.16)	18,225,886.00	4,439,729.55	78,685.24	22,744,300.79	3,485,832.49	26,230,133.28	25,866,802.42	141.92%	113.73%
Davie.....	4,974,844.08	(190,555.07)	4,784,289.01	987,633.49	31,992.91	5,803,915.41	847,248.40	6,651,163.81	6,426,802.74	134.33%	110.73%
Duplin***.....	7,193,363.23	(440,241.76)	6,753,121.47	1,488,208.98	47,982.92	8,289,313.37	1,376,772.06	9,666,085.43	9,685,997.31	143.43%	116.85%
Durham***.....	96,706,959.59	(16,389,751.01)	80,317,208.58	7,813,575.21	393,297.96	88,524,081.75	(6,419,581.23)	82,104,500.52	83,849,215.41	104.40%	94.72%
Edgecombe.....	7,069,681.72	(571,558.81)	6,498,122.91	1,653,057.09	87,224.80	8,238,404.80	1,145,853.08	9,384,257.88	9,399,580.61	144.65%	114.09%
Forsyth.....	90,736,695.69	(10,105,675.18)	80,631,020.51	10,931,553.95	877,867.56	92,440,442.02	(2,855,376.11)	89,585,065.91	88,028,275.28	109.17%	95.23%
Franklin.....	5,853,419.84	(330,111.17)	5,523,308.67	1,295,741.17	39,536.23	6,858,586.07	1,621,021.62	8,479,607.69	8,316,718.63	150.57%	121.26%
Gaston.....	36,743,123.33	(3,230,561.21)	33,512,562.12	6,304,784.53	244,506.04	40,061,852.69	1,790,194.38	41,852,047.07	41,963,294.14	125.22%	104.75%
Gates.....	534,786.66	(34,659.89)	500,126.77	315,105.02	3,280.68	818,512.47	477,427.27	1,295,939.74	1,252,414.51	250.42%	153.01%
Graham.....	1,046,414.12	(49,553.47)	996,860.65	251,571.07	4,388.04	1,252,819.76	187,228.76	1,440,048.52	1,420,256.49	142.47%	113.36%
Granville.....	5,420,252.34	(447,155.09)	4,973,097.25	1,468,523.22	35,226.43	6,476,846.90	1,730,057.30	8,206,904.20	8,278,296.24	166.46%	127.81%
Greene.....	1,264,472.82	(127,378.70)	1,137,094.12	438,850.55	7,801.72	1,583,746.39	768,181.27	2,351,927.66	2,274,193.04	200.00%	143.60%
Guilford.....	123,651,277.92	(10,517,076.04)	113,134,201.88	14,731,745.18	5,626.83	127,871,573.89	(4,269,444.03)	123,602,129.86	120,809,358.17	106.78%	94.48%
Halifax***.....	9,037,969.25	(538,463.13)	8,499,506.12	1,570,186.31	14,480.58	10,084,173.01	676,610.97	10,760,783.98	10,725,680.78	126.19%	106.36%
Harnett.....	12,360,272.85	(846,036.58)	11,514,236.27	2,625,482.94	53,446.77	14,193,165.98	2,813,724.89	17,006,890.87	16,835,942.47	146.22%	118.62%
Haywood***.....	12,498,230.51	(836,318.63)	11,661,911.88	1,884,772.92	75,884.06	13,622,568.86	316,586.17	13,939,155.03	13,922,615.83	119.39%	102.20%
Henderson.....	18,044,300.04	(1,425,048.78)	16,619,251.26	2,968,529.36	108,911.77	19,696,692.39	1,116,513.58	20,813,205.97	20,945,758.60	126.03%	106.34%

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***	4,572,825.59	(384,441.05)	4,188,384.54	807,501.59	29,073.84	5,024,959.97	287,356.74	5,312,316.71	5,294,743.45	126.41%	105.37%
Hoke	3,163,615.71	(109,098.46)	3,054,517.25	868,829.26	20,597.93	3,943,944.44	1,572,571.71	5,516,516.15	5,400,096.02	176.79%	136.92%
Hyde	1,102,434.43	(48,022.59)	1,054,411.84	146,869.46	6,645.13	1,207,926.43	18,822.36	1,226,748.79	1,210,806.97	114.83%	100.24%
Iredell	38,140,803.68	(2,441,057.73)	35,699,745.95	4,364,537.74	228,855.59	40,293,139.28	(1,076,147.57)	39,216,991.71	38,823,569.05	108.75%	96.35%
Jackson	7,532,770.92	(419,396.14)	7,113,374.78	1,139,908.05	50,524.88	8,303,807.71	202,246.42	8,506,054.13	8,574,673.70	120.54%	103.26%
Johnston	26,814,393.25	(1,496,334.86)	25,318,058.39	4,091,502.12	276,489.91	29,686,050.42	2,042,179.99	31,728,230.41	31,517,596.95	124.49%	106.17%
Jones	699,013.32	(59,087.37)	639,925.95	179,935.64	5,320.62	825,182.21	342,098.84	1,167,281.05	1,097,283.21	171.47%	132.97%
Lee***	13,422,026.34	(437,246.42)	12,984,779.92	1,840,037.51	90,537.50	14,915,354.93	(27,457.47)	14,887,897.46	14,639,281.67	112.74%	98.15%
Lenoir	10,827,747.90	(970,665.31)	9,857,082.59	1,831,163.86	87,873.84	11,776,120.29	451,812.29	12,227,932.58	11,693,484.33	118.63%	99.30%
Lincoln	10,828,676.18	(408,059.07)	10,420,617.11	2,090,831.37	24,823.04	12,536,271.52	1,261,970.02	13,798,241.54	13,560,969.11	130.14%	108.17%
Macon	7,948,710.31	(235,813.82)	7,712,896.49	1,077,321.17	52,553.28	8,842,770.94	(257,133.06)	8,585,637.88	8,478,605.95	109.93%	95.88%
Madison	1,717,143.90	(196,814.91)	1,520,328.99	491,865.56	9,221.21	2,021,415.76	647,858.61	2,669,274.37	2,603,017.62	171.21%	128.77%
Martin***	4,578,391.49	(217,009.72)	4,361,381.77	669,406.37	31,030.41	5,061,818.55	235,823.25	5,297,641.80	5,310,077.98	121.75%	104.90%
McDowell	6,237,840.62	(366,345.10)	5,871,495.52	1,271,831.97	49,534.89	7,192,862.38	751,534.04	7,944,396.42	8,151,633.93	138.83%	113.33%
Mecklenburg	354,167,943.52	(26,507,284.65)	327,660,658.87	26,573,119.43	2,138,264.53	356,372,042.83	(20,384,024.70)	335,988,018.13	327,010,400.16	99.80%	91.76%
Mitchell	2,957,905.84	(231,129.06)	2,726,776.78	490,300.47	34,922.82	3,252,000.07	87,578.07	3,339,578.14	3,267,136.61	119.82%	100.47%
Montgomery***	2,852,606.47	(206,968.15)	2,645,638.32	802,320.85	12,603.31	3,460,562.48	734,790.88	4,195,353.36	4,119,181.19	155.70%	119.03%
Moore	20,294,579.93	(1,687,247.72)	18,607,332.21	2,716,687.05	137,047.01	21,461,066.27	(305,580.71)	21,155,485.56	21,618,967.46	116.19%	100.74%
Nash	19,936,558.61	(1,263,650.34)	18,672,908.27	3,137,135.93	138,803.78	21,948,847.98	61,262.59	22,010,110.57	21,426,724.70	114.75%	97.62%
New Hanover***	72,720,909.53	(3,761,511.19)	68,959,398.34	6,406,747.14	382,738.92	75,748,884.40	(5,400,845.68)	70,348,038.72	70,723,316.84	102.56%	93.37%
Northampton	1,332,354.90	(168,413.66)	1,163,941.24	369,294.75	12,065.97	1,545,301.96	796,784.11	2,342,086.07	2,331,935.82	200.35%	150.90%
Onslow***	41,571,960.04	(2,085,228.00)	39,486,732.04	4,315,672.84	538,312.31	44,340,717.19	335,614.35	44,676,331.54	44,842,571.64	113.56%	101.13%
Orange***	23,649,869.49	(2,617,245.47)	21,032,624.02	3,909,837.45	512,362.16	25,454,823.63	1,496,265.21	26,951,088.84	28,054,377.35	133.39%	110.21%
Pamlico	1,437,330.91	(105,663.73)	1,331,667.18	361,524.51	13,552.22	1,706,743.91	314,156.27	2,020,900.18	2,001,009.89	150.26%	117.24%
Pasquotank	8,726,848.86	(669,971.97)	8,056,876.89	1,259,238.92	65,878.00	9,381,993.81	(6,745.10)	9,375,248.71	9,307,934.38	115.53%	99.21%
Pender	6,368,034.31	(436,016.44)	5,932,017.87	1,240,875.66	55,867.78	7,228,761.31	1,110,931.89	8,339,693.20	8,256,468.39	139.18%	114.22%
Perquimans	928,166.64	(67,555.30)	860,611.34	312,551.31	12,492.67	1,185,655.32	448,889.25	1,634,544.57	1,678,114.06	194.99%	141.53%
Person	5,828,380.59	(236,542.56)	5,591,838.03	1,103,364.58	46,630.15	6,741,832.76	546,724.44	7,288,557.20	7,241,247.89	129.50%	107.41%
Pitt***	41,510,857.13	(3,301,455.73)	38,209,401.40	4,589,216.84	156,210.75	42,954,828.99	(213,110.37)	42,741,718.62	43,195,780.36	113.05%	100.56%
Polk	1,814,872.42	(92,073.65)	1,722,798.77	520,577.00	(207.02)	2,243,168.75	581,574.98	2,824,743.73	2,809,764.58	163.09%	125.26%
Randolph***	19,893,478.59	(1,253,207.71)	18,640,270.88	3,813,307.97	119,065.22	22,572,644.07	2,869,148.87	25,441,792.94	25,203,116.79	135.21%	111.65%
Richmond	7,016,700.77	(215,192.94)	6,801,507.83	1,330,518.42	30,280.69	8,162,306.94	598,560.80	8,760,867.74	8,969,750.45	131.88%	109.89%
Robeson***	19,596,689.42	(1,974,773.12)	17,621,916.30	3,487,510.73	60,103.36	21,169,530.39	2,721,908.18	23,891,438.57	24,092,423.91	136.72%	113.81%
Rockingham	12,973,927.80	(728,653.03)	12,245,274.77	2,833,073.69	128,187.18	15,206,535.64	1,552,085.44	16,758,621.08	16,713,267.63	136.49%	109.91%
Rowan***	22,541,065.51	(1,395,027.78)	21,146,037.73	3,783,983.54	124,646.21	25,054,667.48	2,139,705.65	27,194,373.13	26,322,223.03	124.48%	105.06%
Rutherford	11,685,230.06	(660,006.38)	11,025,223.68	1,919,448.95	66,264.50	13,010,937.13	573,869.85	13,584,806.98	13,406,385.29	121.60%	103.04%
Sampson***	8,708,968.01	(490,132.46)	8,218,835.55	1,662,984.83	68,623.79	9,950,444.17	1,313,521.52	11,263,965.69	11,036,772.83	134.29%	110.92%
Scotland	5,295,055.28	(510,606.17)	4,784,449.11	1,116,068.76	34,047.95	5,934,565.82	586,120.47	6,520,686.29	6,433,750.95	134.47%	108.41%
Stanly	9,438,485.05	(509,099.33)	8,929,385.72	1,873,142.94	62,143.76	10,864,672.42	755,866.92	11,620,539.34	11,506,216.30	128.86%	105.90%
Stokes	3,483,850.46	(289,811.33)	3,194,039.13	1,080,666.47	16,073.72	4,290,779.32	1,544,128.20	5,834,907.52	5,836,838.11	182.74%	136.03%
Surry***	16,547,578.93	(990,971.47)	15,556,607.46	2,535,446.81	822,287.91	18,914,342.18	177,074.71	19,091,416.89	19,201,264.00	123.43%	101.52%
Swain	2,003,002.15	(88,870.98)	1,914,131.17	396,112.40	12,143.04	2,322,386.61	211,546.02	2,533,932.63	2,535,491.32	132.46%	109.18%
Transylvania	5,204,436.61	(345,116.31)	4,859,320.30	990,567.06	(933.49)	5,848,953.87	411,002.49	6,259,956.36	6,428,485.04	132.29%	109.91%
Tyrrell	413,389.38	(27,013.30)	386,376.08	99,286.36	1,340.18	487,002.62	119,880.74	606,883.36	600,781.35	155.49%	123.36%
Union	28,400,158.60	(1,352,396.67)	27,047,761.93	4,481,323.74	51,942.12	31,581,027.79	3,183,638.11	34,764,665.90	34,668,019.23	128.17%	109.77%

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.....	7,817,458.90	(444,977.88)	7,372,481.02	1,435,516.19	46,918.01	8,854,915.22	388,302.52	9,243,217.74	9,296,286.64	126.09%	104.98%
Wake.....	239,486,570.19	(14,697,827.09)	224,788,743.10	24,960,285.46	942,831.77	250,691,860.33	(11,740,498.85)	238,951,361.48	234,818,157.97	104.46%	93.67%
Warren.....	1,524,993.42	(74,898.57)	1,450,094.85	477,125.33	12,208.09	1,939,428.27	671,282.69	2,610,710.96	2,558,147.20	176.41%	131.90%
Washington.....	1,559,389.25	(109,271.27)	1,450,117.98	398,483.17	17,700.12	1,866,301.27	288,945.25	2,155,246.52	2,176,137.78	150.07%	116.60%
Watauga.....	13,756,024.81	(852,993.80)	12,903,031.01	1,513,563.12	90,436.58	14,507,030.71	(734,795.59)	13,772,235.12	13,859,834.82	107.42%	95.54%
Wayne.....	22,627,352.71	(1,382,864.54)	21,244,488.17	3,441,617.24	145,632.48	24,831,737.89	710,150.11	25,541,888.00	25,054,584.43	117.93%	100.90%
Wilkes***	11,052,358.75	(838,682.32)	10,213,676.43	1,962,983.50	75,574.42	12,252,234.35	1,151,109.20	13,403,343.55	13,410,747.40	131.30%	109.46%
Wilson.....	16,799,381.98	(951,882.45)	15,847,499.53	2,486,172.71	1,272.54	18,334,944.78	49,002.80	18,383,947.58	18,148,898.61	114.52%	98.99%
Yadkin.....	3,485,441.11	(321,772.09)	3,163,669.02	982,871.64	47,707.97	4,194,248.63	1,104,323.69	5,298,572.32	5,270,656.78	166.60%	125.66%
Yancey	2,148,907.35	(94,320.35)	2,054,587.00	507,518.77	9,050.74	2,571,156.51	368,556.44	2,939,712.95	2,933,391.45	142.77%	114.09%
Totals.....	2,160,000,491.20	(160,100,077.02)	1,999,900,414.18	270,204,556.55	13,887,916.15	2,283,992,886.88	-	2,283,992,886.88	2,266,105,332.77	113.31%	99.22%
Less administrative costs:											
pursuant to § 105-472.....						(7,610,507.64)					
pursuant to § 105-501.....						(9,861,929.48)					
pursuant to § 105-507.3.....						(415,116.99)					
Distributable to units.....						2,266,105,332.77					

*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 2011-12 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, 2011 through June 30, 2012 was \$17,887,554.11.

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 twenty-three 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 2011-2012

County	Tax Allocation			Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	16,842,287.53	2,374,043.95	1.75722%	19,216,331.48	(66,231.14)	19,150,100.34
Alexander.....	1,481,985.68	419,357.33	0.31040%	1,901,343.01	(6,552.91)	1,894,790.10
Alleghany.....	639,703.92	172,201.22	0.12746%	811,905.14	(2,799.12)	809,106.02
Anson.....	1,162,937.91	276,338.06	0.20454%	1,439,275.97	(4,959.93)	1,434,316.04
Ashe.....	1,995,157.49	377,191.90	0.27919%	2,372,349.39	(8,178.61)	2,364,170.78
Avery.....	1,829,153.87	391,026.38	0.28943%	2,220,180.25	(7,660.03)	2,212,520.22
Beaufort.....	4,185,295.54	858,804.47	0.63567%	5,044,100.01	(17,383.47)	5,026,716.54
Bertie.....	670,279.63	116,593.13	0.08630%	786,872.76	(2,711.47)	784,161.29
Bladen.....	1,790,780.46	426,004.36	0.31532%	2,216,784.82	(7,641.50)	2,209,143.32
Brunswick.....	11,589,636.23	1,341,146.60	0.99269%	12,930,782.83	(44,585.35)	12,886,197.48
Buncombe.....	32,731,059.93	4,522,075.45	3.34715%	37,253,135.38	(128,419.46)	37,124,715.92
Burke.....	5,269,282.97	1,519,738.27	1.12488%	6,789,021.24	(23,398.18)	6,765,623.06
Cabarrus.....	22,469,008.31	2,060,552.66	1.52518%	24,529,560.97	(84,514.45)	24,445,046.52
Caldwell.....	5,182,621.98	1,250,533.50	0.92562%	6,433,155.48	(22,171.49)	6,410,983.99
Camden.....	515,571.44	41,246.59	0.03053%	556,818.03	(1,918.76)	554,899.27
Carteret.....	8,902,086.10	1,449,485.10	1.07288%	10,351,571.20	(35,704.95)	10,315,866.25
Caswell.....	590,881.55	149,071.72	0.11034%	739,953.27	(2,551.47)	737,401.80
Catawba.....	16,932,337.69	2,542,232.77	1.88171%	19,474,570.46	(67,109.94)	19,407,460.52
Chatham.....	4,011,484.82	513,523.59	0.38010%	4,525,008.41	(15,597.04)	4,509,411.37
Cherokee.....	2,395,662.74	469,061.44	0.34719%	2,864,724.18	(9,874.49)	2,854,849.69
Chowan.....	982,297.03	231,159.87	0.17110%	1,213,456.90	(4,182.81)	1,209,274.09
Clay.....	608,812.64	112,432.00	0.08322%	721,244.64	(2,486.93)	718,757.71
Cleveland.....	7,002,821.78	1,530,019.54	1.13249%	8,532,841.32	(29,405.44)	8,503,435.88
Columbus.....	3,311,598.86	719,784.23	0.53277%	4,031,383.09	(13,896.36)	4,017,486.73
Craven.....	9,053,018.42	1,274,068.31	0.94304%	10,327,086.73	(35,596.01)	10,291,490.72
Cumberland.....	33,993,378.94	4,333,972.56	3.20792%	38,327,351.50	(132,073.17)	38,195,278.33
Currituck.....	3,755,338.97	297,832.83	0.22045%	4,053,171.80	(14,012.66)	4,039,159.14
Dare.....	11,973,878.49	1,203,004.52	0.89044%	13,176,883.01	(45,513.61)	13,131,369.40
Davidson.....	9,187,517.11	2,135,710.05	1.58081%	11,323,227.16	(39,023.07)	11,284,204.09
Davie.....	2,407,266.41	402,969.43	0.29827%	2,810,235.84	(9,684.06)	2,800,551.78
Duplin.....	3,015,343.83	665,121.86	0.49231%	3,680,465.69	(12,686.24)	3,667,779.45
Durham.....	39,427,337.44	4,019,994.89	2.97552%	43,447,332.33	(149,705.87)	43,297,626.46
Edgecombe.....	3,271,192.57	859,223.29	0.63598%	4,130,415.86	(14,238.13)	4,116,177.73
Forsyth.....	40,573,592.45	5,959,982.41	4.41146%	46,533,574.86	(160,328.71)	46,373,246.15
Franklin.....	2,781,063.56	436,947.63	0.32342%	3,218,011.19	(11,088.50)	3,206,922.69
Gaston.....	16,864,746.17	3,389,837.37	2.50909%	20,254,583.54	(69,811.14)	20,184,772.40
Gates.....	251,421.56	143,140.72	0.10595%	394,562.28	(1,359.43)	393,202.85
Graham.....	500,503.51	126,752.83	0.09382%	627,256.34	(2,163.11)	625,093.23
Granville.....	2,507,876.94	617,417.24	0.45700%	3,125,294.18	(10,772.57)	3,114,521.61
Greene.....	572,548.17	138,317.57	0.10238%	710,865.74	(2,450.02)	708,415.72
Guilford.....	56,945,384.20	7,825,582.60	5.79234%	64,770,966.80	(223,267.42)	64,547,699.38
Halifax.....	4,061,778.72	798,251.65	0.59085%	4,860,030.37	(16,747.89)	4,843,282.48
Harnett.....	5,794,790.40	996,919.52	0.73790%	6,791,709.92	(23,396.75)	6,768,313.17
Haywood.....	5,212,949.71	1,051,014.46	0.77794%	6,263,964.17	(21,599.20)	6,242,364.97
Henderson.....	8,361,648.08	1,457,658.78	1.07893%	9,819,306.86	(33,842.66)	9,785,464.20

TABLE 57. - Continued

County	Tax Allocation					Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food		Total tax allocation [\$]	Cost of collection [\$]	
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Hertford.....	1,875,682.66	458,023.61	0.33902%	2,333,706.27	(8,041.85)	2,325,664.42
Hoke.....	1,536,401.20	201,423.86	0.14909%	1,737,825.06	(5,987.07)	1,731,837.99
Hyde.....	531,204.82	65,686.60	0.04862%	596,891.42	(2,061.50)	594,829.92
Iredell.....	17,972,859.94	2,107,716.86	1.56009%	20,080,576.80	(69,225.79)	20,011,351.01
Jackson.....	3,579,882.05	571,374.39	0.42292%	4,151,256.44	(14,314.48)	4,136,941.96
Johnston.....	12,747,248.77	1,691,480.28	1.25200%	14,438,729.05	(49,749.48)	14,388,979.57
Jones.....	322,065.05	36,518.02	0.02703%	358,583.07	(1,236.00)	357,347.07
Lee.....	5,808,133.60	1,019,697.77	0.75476%	6,827,831.37	(23,532.34)	6,804,299.03
Lenoir.....	4,965,802.47	993,920.24	0.73568%	5,959,722.71	(20,535.83)	5,939,186.88
Lincoln.....	5,240,199.15	983,490.35	0.72796%	6,223,689.50	(21,446.91)	6,202,242.59
Macon.....	3,877,508.82	597,381.59	0.44217%	4,474,890.41	(15,431.70)	4,459,458.71
Madison.....	764,788.88	198,194.92	0.14670%	962,983.80	(3,319.74)	959,664.06
Martin.....	1,948,180.76	324,299.37	0.24004%	2,272,480.13	(7,832.26)	2,264,647.87
McDowell.....	2,953,925.24	636,385.59	0.47104%	3,590,310.83	(12,378.27)	3,577,932.56
Mecklenburg.....	131,930,091.26	13,563,712.27	10.03961%	145,493,803.53	(501,309.13)	144,992,494.40
Mitchell.....	1,371,992.43	269,745.07	0.19966%	1,641,737.50	(5,661.20)	1,636,076.30
Montgomery.....	1,303,019.92	407,117.05	0.30134%	1,710,136.97	(5,893.76)	1,704,243.21
Moore.....	9,366,350.45	1,467,818.49	1.08645%	10,834,168.94	(37,337.23)	10,796,831.71
Nash.....	9,399,841.78	1,779,175.17	1.31691%	11,179,016.95	(38,520.06)	11,140,496.89
New Hanover....	30,845,299.45	3,545,704.88	2.62446%	34,391,004.33	(118,523.37)	34,272,480.96
Northampton.....	586,531.37	58,431.61	0.04325%	644,962.98	(2,221.48)	642,741.50
Onslow.....	17,620,489.27	1,706,422.60	1.26306%	19,326,911.87	(66,594.59)	19,260,317.28
Orange.....	10,290,065.69	2,015,779.77	1.49204%	12,305,845.46	(42,390.42)	12,263,455.04
Pamlico.....	669,935.35	176,416.43	0.13058%	846,351.78	(2,916.92)	843,434.86
Pasquotank.....	4,045,511.65	684,441.48	0.50661%	4,729,953.13	(16,304.14)	4,713,648.99
Pender.....	2,983,995.24	498,865.02	0.36925%	3,482,860.26	(12,008.56)	3,470,851.70
Perquimans.....	433,378.99	122,753.79	0.09086%	556,132.78	(1,916.02)	554,216.76
Person.....	2,814,239.82	546,042.72	0.40417%	3,360,282.54	(11,582.36)	3,348,700.18
Pitt.....	17,092,876.48	2,210,826.92	1.63641%	19,303,703.40	(66,531.53)	19,237,171.87
Polk.....	864,288.11	231,376.02	0.17126%	1,095,664.13	(3,775.98)	1,091,888.15
Randolph.....	8,342,066.16	1,806,209.13	1.33692%	10,148,275.29	(34,974.96)	10,113,300.33
Richmond.....	3,419,993.64	672,282.26	0.49761%	4,092,275.90	(14,102.51)	4,078,173.39
Robeson.....	7,845,535.04	1,592,598.93	1.17881%	9,438,133.97	(32,526.28)	9,405,607.69
Rockingham.....	6,163,999.25	1,511,497.05	1.11878%	7,675,496.30	(26,450.33)	7,649,045.97
Rowan.....	9,469,838.42	1,824,150.72	1.35020%	11,293,989.14	(38,928.52)	11,255,060.62
Rutherford.....	5,546,546.36	964,319.33	0.71377%	6,510,865.69	(22,434.22)	6,488,431.47
Sampson.....	3,678,887.95	764,381.49	0.56578%	4,443,269.44	(15,312.24)	4,427,957.20
Scotland.....	2,410,632.61	605,406.66	0.44811%	3,016,039.27	(10,394.73)	3,005,644.54
Stanly.....	4,494,738.61	1,016,684.98	0.75253%	5,511,423.59	(18,993.47)	5,492,430.12
Stokes.....	1,608,580.49	411,156.63	0.30433%	2,019,737.12	(6,958.53)	2,012,778.59
Surry.....	6,953,118.21	1,493,487.91	1.10545%	8,446,606.12	(29,111.65)	8,417,494.47
Swain.....	963,691.81	198,370.54	0.14683%	1,162,062.35	(4,008.61)	1,158,053.74
Transylvania.....	2,444,681.27	524,493.92	0.38822%	2,969,175.19	(10,238.94)	2,958,936.25
Tyrrell.....	193,709.97	37,477.26	0.02774%	231,187.23	(796.76)	230,390.47
Union.....	13,637,006.62	1,628,482.08	1.20537%	15,265,488.70	(52,613.21)	15,212,875.49

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			
Vance.....	3,708,915.99	795,671.19	0.58894%	4,504,587.18	(15,523.34)	4,489,063.84
Wake.....	113,151,475.67	12,167,904.64	9.00644%	125,319,380.31	(431,884.59)	124,887,495.72
Warren.....	730,387.42	181,509.79	0.13435%	911,897.21	(3,142.94)	908,754.27
Washington.....	729,840.65	212,029.39	0.15694%	941,870.04	(3,246.05)	938,623.99
Watauga.....	6,493,201.04	796,062.98	0.58923%	7,289,264.02	(25,135.69)	7,264,128.33
Wayne.....	10,688,065.42	1,714,136.94	1.26877%	12,402,202.36	(42,729.53)	12,359,472.83
Wilkes.....	4,554,919.83	985,152.12	0.72919%	5,540,071.95	(19,090.12)	5,520,981.83
Wilson.....	7,969,768.27	1,335,431.77	0.98846%	9,305,200.04	(32,073.46)	9,273,126.58
Yadkin.....	1,595,909.48	440,527.84	0.32607%	2,036,437.32	(7,020.02)	2,029,417.30
Yancey	1,032,725.13	255,275.63	0.18895%	1,288,000.76	(4,440.70)	1,283,560.06
Totals.....	947,175,347.73	135,102,268.57	100.00000%	1,082,277,616.30	(3,730,006.89)	1,078,547,609.41

*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 2011-12 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 2011-2012

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection [\$]	Per capita adjustment [§ 105-486(b)] [\$]	Distributable proceeds [\$]
		[Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]			
Alamance.....	1.02	7,502,442.38	1,069,190.08	8,571,632.46	(29,541.62)	195,470.52	8,737,561.36
Alexander.....	1.00	1,846,157.53	263,030.81	2,109,188.34	(7,269.31)	6,042.24	2,107,961.27
Alleghany.....	1.04	553,909.65	78,912.82	632,822.47	(2,181.02)	27,049.34	657,690.79
Anson.....	1.00	1,327,966.49	189,342.08	1,517,308.57	(5,229.16)	4,346.52	1,516,425.93
Ashe.....	0.97	1,352,310.52	192,741.89	1,545,052.41	(5,324.90)	(41,785.75)	1,497,941.76
Avery.....	1.12	884,896.78	126,039.95	1,010,936.73	(3,484.23)	123,842.47	1,131,294.97
Beaufort.....	1.06	2,372,246.95	338,032.59	2,710,279.54	(9,340.91)	169,890.38	2,870,829.01
Bertie.....	0.97	1,048,247.19	149,440.17	1,197,687.36	(4,127.67)	(32,391.38)	1,161,168.31
Bladen.....	1.04	1,730,958.88	246,868.71	1,977,827.59	(6,816.16)	84,540.13	2,055,551.56
Brunswick.....	1.17	5,354,902.67	763,032.87	6,117,935.54	(21,085.24)	1,054,437.71	7,151,288.01
Buncombe.....	1.06	11,809,124.85	1,683,206.56	13,492,331.41	(46,500.08)	845,749.00	14,291,580.33
Burke.....	1.02	4,502,802.93	641,651.57	5,144,454.50	(17,730.13)	117,316.02	5,244,040.39
Cabarrus.....	1.05	8,847,594.23	1,260,948.62	10,108,542.85	(34,838.39)	532,860.24	10,606,564.70
Caldwell.....	1.02	4,106,687.11	585,344.18	4,692,031.29	(16,170.65)	106,998.58	4,782,859.22
Camden.....	0.92	494,217.40	70,435.46	564,652.86	(1,946.02)	(43,418.50)	519,288.34
Carteret.....	1.14	3,295,938.77	469,750.52	3,765,689.29	(12,978.16)	536,393.69	4,289,104.82
Caswell.....	0.95	1,172,602.70	167,077.38	1,339,680.08	(4,617.18)	(62,944.18)	1,272,118.72
Catawba.....	0.99	7,673,985.33	1,093,188.03	8,767,173.36	(30,216.29)	(62,291.63)	8,674,665.44
Chatham.....	1.02	3,158,024.99	450,053.80	3,608,078.79	(12,435.01)	82,279.84	3,677,923.62
Cherokee.....	0.98	1,361,822.31	194,062.38	1,555,884.69	(5,362.27)	(26,566.76)	1,523,955.66
Chowan.....	1.09	731,687.93	104,244.60	835,932.53	(2,881.02)	77,401.63	910,453.14
Clay.....	0.96	525,876.84	74,931.98	600,808.82	(2,070.68)	(22,238.77)	576,499.37
Cleveland.....	1.01	4,869,867.44	693,816.44	5,563,683.88	(19,175.23)	71,407.35	5,615,916.00
Columbus.....	0.81	2,874,850.97	409,746.91	3,284,597.88	(11,320.11)	(612,781.88)	2,660,495.89
Craven.....	1.04	5,141,745.43	732,881.20	5,874,626.63	(20,246.35)	251,105.09	6,105,485.37
Cumberland..	0.98	16,159,306.10	2,302,765.69	18,462,071.79	(63,628.61)	(315,239.46)	18,083,203.72
Currituck.....	0.94	1,168,528.24	166,469.07	1,334,997.31	(4,601.11)	(76,033.80)	1,254,362.40
Dare.....	1.49	1,681,239.46	239,502.37	1,920,741.83	(6,619.89)	943,826.66	2,857,948.60
Davidson.....	0.98	8,083,653.03	1,152,009.75	9,235,662.78	(31,830.18)	(157,698.82)	9,046,133.78
Davie.....	0.93	2,051,981.28	292,332.03	2,344,313.31	(8,079.71)	(156,891.14)	2,179,342.46
Duplin.....	1.02	2,885,745.79	411,543.56	3,297,289.35	(11,363.44)	75,192.26	3,361,118.17
Durham.....	1.14	13,311,418.75	1,896,790.16	15,208,208.91	(52,414.58)	2,166,293.52	17,322,087.85
Edgecombe....	1.02	2,782,932.22	396,916.90	3,179,849.12	(10,958.65)	72,514.07	3,241,404.54
Forsyth.....	0.96	17,448,928.75	2,485,785.77	19,934,714.52	(68,705.27)	(737,875.47)	19,128,133.78
Franklin.....	0.97	3,012,825.12	429,396.77	3,442,221.89	(11,863.35)	(93,094.39)	3,337,264.15
Gaston.....	1.03	10,229,972.65	1,457,473.58	11,687,446.23	(40,280.77)	383,046.96	12,030,212.42
Gates.....	0.95	603,263.50	85,982.15	689,245.65	(2,375.43)	(32,383.93)	654,486.29
Graham.....	0.98	437,725.24	62,409.12	500,134.36	(1,723.63)	(8,539.83)	489,870.90
Granville.....	1.03	2,985,130.55	425,552.99	3,410,683.54	(11,754.48)	111,782.20	3,510,711.26
Greene.....	0.95	1,054,727.61	150,266.49	1,204,994.10	(4,153.03)	(56,616.00)	1,144,225.07
Guilford.....	0.94	24,228,218.61	3,453,081.29	27,681,299.90	(95,401.53)	(1,576,570.08)	26,009,328.29
Halifax.....	1.01	2,709,268.74	385,967.33	3,095,236.07	(10,667.78)	39,725.97	3,124,294.26
Harnett.....	0.99	5,713,689.55	814,281.71	6,527,971.26	(22,498.25)	(46,382.25)	6,459,090.76
Haywood.....	1.02	2,925,328.90	416,879.23	3,342,208.13	(11,518.74)	76,216.84	3,406,906.23
Henderson.....	1.04	5,301,087.79	755,435.29	6,056,523.08	(20,873.50)	258,880.19	6,294,529.77

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	1,225,995.33	174,738.99	1,400,734.32	(4,827.50)	17,977.68	1,413,884.50
Hoke.....	0.97	2,341,475.30	333,702.70	2,675,178.00	(9,219.80)	(72,349.82)	2,593,608.38
Hyde.....	0.98	284,685.82	40,591.43	325,277.25	(1,121.02)	(5,554.17)	318,602.06
Iredell.....	0.99	7,918,259.14	1,128,410.44	9,046,669.58	(31,178.89)	(64,277.91)	8,951,212.78
Jackson.....	1.05	1,993,827.55	284,266.83	2,278,094.38	(7,851.13)	120,086.98	2,390,330.23
Johnston.....	1.00	8,421,425.50	1,200,010.92	9,621,436.42	(33,159.94)	27,562.59	9,615,839.07
Jones.....	0.90	503,295.30	71,708.81	575,004.11	(1,981.75)	(55,679.77)	517,342.59
Lee.....	0.96	2,879,115.87	410,169.87	3,289,285.74	(11,336.54)	(121,751.64)	3,156,197.56
Lenoir.....	0.88	2,936,936.92	418,621.81	3,355,558.73	(11,564.59)	(391,839.92)	2,952,154.22
Lincoln.....	0.97	3,884,414.62	553,670.51	4,438,085.13	(15,295.45)	(120,027.36)	4,302,762.32
Macon.....	0.98	1,684,562.95	239,969.79	1,924,532.74	(6,632.97)	(32,861.32)	1,885,038.45
Madison.....	0.96	1,030,614.83	146,835.32	1,177,450.15	(4,058.07)	(43,582.89)	1,129,809.19
Martin.....	1.03	1,210,747.54	172,553.50	1,383,301.04	(4,767.44)	45,336.52	1,423,870.12
McDowell.....	1.09	2,229,835.21	317,723.19	2,547,558.40	(8,780.13)	235,886.60	2,774,664.87
Mecklenburg..	0.89	45,638,289.55	6,504,703.58	52,142,993.13	(179,706.58)	(5,569,055.18)	46,394,231.37
Mitchell.....	0.95	774,211.20	110,277.70	884,488.90	(3,048.44)	(41,557.26)	839,883.20
Montgomery..	0.97	1,386,895.85	197,601.90	1,584,497.75	(5,460.96)	(42,852.46)	1,536,184.33
Moore.....	1.11	4,381,801.75	624,434.28	5,006,236.03	(17,253.75)	563,366.09	5,552,348.37
Nash.....	0.93	4,765,311.36	678,980.38	5,444,291.74	(18,763.67)	(364,354.51)	5,061,173.56
New Hanover..	1.07	10,035,272.93	1,430,521.13	11,465,794.06	(39,515.54)	833,030.08	12,259,308.60
Northampton.	1.00	1,090,331.16	155,431.57	1,245,762.73	(4,293.39)	3,568.67	1,245,038.01
Onslow.....	1.04	9,153,561.70	1,304,625.12	10,458,186.82	(36,043.30)	447,024.84	10,869,168.36
Orange.....	1.15	6,645,765.52	947,028.84	7,592,794.36	(26,168.24)	1,157,234.60	8,723,860.72
Pamlico.....	0.99	649,444.52	92,554.04	741,998.56	(2,557.24)	(5,272.08)	734,169.24
Pasquotank....	1.00	2,017,823.71	287,398.72	2,305,222.43	(7,945.08)	6,603.92	2,303,881.27
Pender.....	0.99	2,604,280.31	371,005.32	2,975,285.63	(10,254.35)	(21,139.75)	2,943,891.53
Perquimans....	1.06	665,788.77	94,898.76	760,687.53	(2,621.61)	47,682.66	805,748.58
Person.....	1.00	1,955,117.02	278,660.93	2,233,777.95	(7,698.56)	6,399.04	2,232,478.43
Pitt.....	1.07	8,340,701.56	1,189,194.96	9,529,896.52	(32,843.31)	692,380.17	10,189,433.38
Polk.....	1.00	1,014,235.67	144,600.49	1,158,836.16	(3,993.72)	3,319.61	1,158,162.05
Randolph.....	0.99	7,043,757.27	1,003,549.42	8,047,306.69	(27,735.02)	(57,177.04)	7,962,394.63
Richmond.....	1.09	2,310,102.21	329,118.08	2,639,220.29	(9,096.08)	244,373.87	2,874,498.08
Robeson.....	1.04	6,648,022.89	947,455.90	7,595,478.79	(26,177.29)	324,661.22	7,893,962.72
Rockingham..	1.01	4,636,830.83	660,788.32	5,297,619.15	(18,257.94)	67,992.40	5,347,353.61
Rowan.....	0.92	6,878,697.67	979,916.41	7,858,614.08	(27,084.87)	(604,279.71)	7,227,249.50
Rutherford.....	0.98	3,349,605.02	477,564.81	3,827,169.83	(13,189.78)	(65,349.14)	3,748,630.91
Sampson.....	0.96	3,154,536.39	449,301.67	3,603,838.06	(12,420.83)	(133,394.53)	3,458,022.70
Scotland.....	0.98	1,792,529.78	255,331.05	2,047,860.83	(7,058.03)	(34,967.13)	2,005,835.67
Stanly.....	0.99	3,005,250.65	428,228.98	3,433,479.63	(11,833.37)	(24,395.38)	3,397,250.88
Stokes.....	1.01	2,349,160.85	334,754.92	2,683,915.77	(9,250.00)	34,446.74	2,709,112.51
Surry.....	1.05	3,656,626.73	520,979.45	4,177,606.18	(14,398.08)	220,217.81	4,383,425.91
Swain.....	1.02	693,850.29	98,870.93	792,721.22	(2,732.07)	18,077.44	808,066.59
Transylvania..	1.10	1,634,471.06	233,036.57	1,867,507.63	(6,436.06)	191,537.14	2,052,608.71
Tyrrell.....	0.99	216,833.87	30,904.55	247,738.42	(853.80)	(1,760.27)	245,124.35
Union.....	1.01	10,008,176.81	1,426,420.83	11,434,597.64	(39,408.43)	146,757.44	11,541,946.65

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	2,244,421.18	319,922.50	2,564,343.68	(8,837.74)	109,610.24	2,665,116.18
Wake.....	0.96	44,884,641.83	6,396,190.41	51,280,832.24	(176,737.02)	(1,898,141.69)	49,205,953.53
Warren.....	0.97	1,036,819.15	147,807.77	1,184,626.92	(4,082.68)	(32,038.13)	1,148,506.11
Washington....	1.04	654,206.10	93,226.89	747,432.99	(2,576.00)	31,948.28	776,805.27
Watauga.....	1.06	2,514,731.45	358,750.07	2,873,481.52	(9,902.68)	180,120.06	3,043,698.90
Wayne.....	0.96	6,058,874.75	863,740.15	6,922,614.90	(23,857.90)	(256,238.60)	6,642,518.40
Wilkes.....	1.02	3,430,507.23	488,915.69	3,919,422.92	(13,507.99)	89,379.84	3,995,294.77
Wilson.....	0.98	4,037,445.17	575,370.47	4,612,815.64	(15,897.81)	(78,763.79)	4,518,154.04
Yadkin.....	1.00	1,903,017.72	271,171.90	2,174,189.62	(7,493.26)	6,228.40	2,172,924.76
Yancey	1.01	885,609.75	126,121.57	1,011,731.32	(3,487.01)	12,985.12	1,021,229.43
Totals.....	-	474,008,591.26	67,551,143.99	541,559,735.25	(1,866,454.42)	-	539,693,280.83

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 2011-12 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 2011-2012**

County	Per capita adjustment factor	Article 42							
		Tax allocation:			Total 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 [\$]						
Alamance.....	1.02	8,421,305.79	1,069,190.08	9,490,495.87	(176,064.99)	(32,103.00)	24,455.81	9,306,783.69	
Alexander.....	1.00	740,994.59	263,030.81	1,004,025.40	(15,763.78)	(3,406.02)	755.76	985,611.36	
Alleghany.....	1.04	319,887.49	78,912.82	398,800.31	(6,692.84)	(1,351.83)	3,383.20	394,138.84	
Anson.....	1.00	581,514.05	189,342.08	770,856.13	(12,117.99)	(2,614.73)	544.02	756,667.43	
Ashe.....	0.97	997,631.45	192,741.89	1,190,373.34	(20,879.98)	(4,031.78)	(5,228.53)	1,160,233.05	
Avery.....	1.12	914,628.37	126,039.95	1,040,668.32	(19,163.97)	(3,524.59)	15,486.89	1,033,466.65	
Beaufort.....	1.06	2,092,723.37	338,032.59	2,430,755.96	(43,627.62)	(8,226.68)	21,253.19	2,400,154.85	
Bertie.....	0.97	335,173.11	149,440.17	484,613.28	(7,011.22)	(1,645.85)	(4,053.90)	471,902.31	
Bladen.....	1.04	895,441.21	246,868.71	1,142,309.92	(19,040.37)	(3,871.99)	10,584.02	1,129,981.58	
Brunswick....	1.17	5,794,945.30	763,032.87	6,557,978.17	(121,240.22)	(22,193.70)	131,907.93	6,546,452.18	
Buncombe....	1.06	16,365,741.19	1,683,206.56	18,048,947.75	(340,475.38)	(61,044.69)	105,828.62	17,753,256.30	
Burke.....	1.02	2,634,745.77	641,651.57	3,276,397.34	(54,762.65)	(11,103.20)	14,676.64	3,225,208.13	
Cabarrus.....	1.05	11,234,572.79	1,260,948.62	12,495,521.41	(231,611.48)	(42,254.38)	66,670.40	12,288,325.95	
Caldwell.....	1.02	2,591,402.64	585,344.18	3,176,746.82	(54,192.54)	(10,761.61)	13,388.63	3,125,181.30	
Camden.....	0.92	257,817.20	70,435.46	328,252.66	(5,437.54)	(1,112.41)	(5,432.53)	316,270.18	
Carteret.....	1.14	4,451,151.63	469,750.52	4,920,902.15	(92,109.84)	(16,656.08)	67,114.75	4,879,250.98	
Caswell.....	0.95	295,475.62	167,077.38	462,553.00	(6,296.73)	(1,573.13)	(7,873.84)	446,809.30	
Catawba.....	0.99	8,466,174.55	1,093,188.03	9,559,362.58	(176,678.64)	(32,332.82)	(7,790.88)	9,342,560.24	
Chatham.....	1.02	2,005,833.10	450,053.80	2,455,886.90	(41,954.18)	(8,320.42)	10,294.14	2,415,906.44	
Cherokee.....	0.98	1,197,886.00	194,062.38	1,391,948.38	(24,992.13)	(4,711.77)	(3,323.74)	1,358,920.74	
Chowan.....	1.09	491,187.94	104,244.60	595,432.54	(10,312.35)	(2,016.91)	9,681.48	592,784.76	
Clay.....	0.96	304,435.90	74,931.98	379,367.88	(6,390.58)	(1,286.04)	(2,782.03)	368,909.23	
Cleveland....	1.01	3,501,527.31	693,816.44	4,195,343.75	(72,619.55)	(14,207.46)	8,931.64	4,117,448.38	
Columbus....	0.81	1,655,871.89	409,746.91	2,065,618.80	(34,401.64)	(7,001.68)	(76,674.68)	1,947,540.80	
Craven.....	1.04	4,526,624.29	732,881.20	5,259,505.49	(94,903.02)	(17,801.56)	31,420.97	5,178,221.88	
Cumberland..	0.98	16,996,701.84	2,302,765.69	19,299,467.53	(353,212.20)	(65,287.23)	(39,438.93)	18,841,529.17	
Currituck....	0.94	1,877,720.82	166,469.07	2,044,189.89	(38,505.38)	(6,933.84)	(9,509.86)	1,989,240.81	
Dare.....	1.49	5,987,036.68	239,502.37	6,226,539.05	(123,827.38)	(21,081.49)	118,044.28	6,199,674.46	
Davidson.....	0.98	4,593,901.27	1,152,009.75	5,745,911.02	(95,834.80)	(19,471.75)	(19,730.22)	5,610,874.25	
Davie.....	0.93	1,203,699.92	292,332.03	1,496,031.95	(25,011.69)	(5,069.22)	(19,623.34)	1,446,327.70	
Duplin.....	1.02	1,507,674.54	411,543.56	1,919,218.10	(31,486.21)	(6,506.77)	9,413.26	1,890,638.38	
Durham.....	1.14	19,713,866.74	1,896,790.16	21,610,656.90	(411,115.63)	(73,046.58)	271,000.59	21,397,495.28	
Edgecombe... Forsyth.....	1.02	1,635,670.08	396,916.90	2,032,586.98	(34,040.73)	(6,889.19)	9,078.71	2,000,735.77	
Franklin.....	0.96	20,287,065.84	2,485,785.77	22,772,851.61	(419,389.97)	(77,016.87)	(92,289.09)	22,184,155.68	
Gaston.....	0.97	1,390,605.56	429,396.77	1,820,002.33	(29,025.40)	(6,171.47)	(11,648.22)	1,773,157.24	
Gates.....	1.03	8,432,546.48	1,457,473.58	9,890,020.06	(176,069.97)	(33,480.83)	47,911.90	9,728,381.16	
Graham.....	0.95	125,733.26	85,982.15	211,715.41	(2,632.50)	(720.38)	(4,052.12)	204,310.41	
Granville....	0.98	250,277.26	62,409.12	312,686.38	(5,236.42)	(1,060.24)	(1,068.89)	305,320.83	
Greene.....	1.03	1,254,009.29	425,552.99	1,679,562.28	(26,182.96)	(5,698.97)	13,989.22	1,661,669.57	
Guilford.....	0.95	286,305.61	150,266.49	436,572.10	(5,951.54)	(1,484.18)	(7,081.61)	422,054.77	
Halifax.....	0.94	28,473,031.77	3,453,081.29	31,926,113.06	(594,966.89)	(107,998.86)	(197,263.35)	31,025,883.96	
Harnett.....	1.01	2,030,934.78	385,967.33	2,416,902.11	(42,869.95)	(8,181.04)	4,968.62	2,370,819.74	
Haywood.....	0.99	2,897,494.02	814,281.71	3,711,775.73	(60,372.97)	(12,579.32)	(5,803.21)	3,633,020.23	
Henderson....	1.02	2,606,478.60	416,879.23	3,023,357.83	(54,420.22)	(10,237.45)	9,535.30	2,968,235.46	
	1.04	4,180,952.52	755,435.29	4,936,387.81	(87,283.68)	(16,712.58)	32,387.94	4,864,779.49	

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 [\$]	[\$]				
Hertford.....	1.01	937,840.91	174,738.99	1,112,579.90	(19,561.31)	(3,766.42)	2,249.40	1,091,501.57
Hoke.....	0.97	768,249.29	333,702.70	1,101,951.99	(16,064.34)	(3,741.41)	(9,052.36)	1,073,093.88
Hyde.....	0.98	265,623.27	40,591.43	306,214.70	(5,476.94)	(1,038.61)	(695.25)	299,003.90
Iredell.....	0.99	8,986,612.91	1,128,410.44	10,115,023.35	(186,556.95)	(34,227.22)	(8,041.94)	9,886,197.24
Jackson.....	1.05	1,790,014.17	284,266.83	2,074,281.00	(37,299.59)	(7,023.89)	15,030.03	2,044,987.55
Johnston.....	1.00	6,373,766.96	1,200,010.92	7,573,777.88	(132,768.56)	(25,638.85)	3,447.97	7,418,818.44
Jones.....	0.90	161,056.52	71,708.81	232,765.33	(3,341.42)	(790.78)	(6,964.90)	221,668.23
Lee.....	0.96	2,904,071.80	410,169.87	3,314,241.67	(60,532.97)	(11,213.96)	(15,228.30)	3,227,266.44
Lenoir.....	0.88	2,482,988.44	418,621.81	2,901,610.25	(51,617.05)	(9,820.26)	(49,031.85)	2,791,141.09
Lincoln.....	0.97	2,620,197.07	553,670.51	3,173,867.58	(54,865.38)	(10,748.12)	(15,019.32)	3,093,234.76
Macon.....	0.98	1,938,828.61	239,969.79	2,178,798.40	(40,596.77)	(7,373.68)	(4,109.95)	2,126,718.00
Madison.....	0.96	382,435.29	146,835.32	529,270.61	(8,049.20)	(1,796.81)	(5,451.55)	513,973.05
Martin.....	1.03	974,088.75	172,553.50	1,146,642.25	(20,384.68)	(3,881.72)	5,672.36	1,128,048.21
McDowell.....	1.09	1,477,029.24	317,723.19	1,794,752.43	(30,876.58)	(6,081.29)	29,507.97	1,787,302.53
Mecklenburg	0.89	65,965,592.81	6,504,703.58	72,470,296.39	(1,370,587.85)	(244,977.77)	(696,827.81)	70,157,902.96
Mitchell.....	0.95	686,037.01	110,277.70	796,314.71	(14,221.48)	(2,696.93)	(5,197.08)	774,199.22
Montgomery.	0.97	651,550.84	197,601.90	849,152.74	(13,548.11)	(2,879.80)	(5,360.35)	827,364.48
Moore.....	1.11	4,683,303.24	624,434.28	5,307,737.52	(97,795.12)	(17,954.60)	70,481.89	5,262,469.69
Nash.....	0.93	4,700,031.86	678,980.38	5,379,012.24	(97,946.06)	(18,196.95)	(45,577.79)	5,217,291.44
New Hanover	1.07	15,422,669.63	1,430,521.13	16,853,190.76	(320,660.25)	(56,976.33)	104,246.62	16,579,800.80
Northampton	1.00	293,298.38	155,431.57	448,729.95	(6,116.68)	(1,524.83)	446.61	441,535.05
Onslow.....	1.04	8,810,253.52	1,304,625.12	10,114,878.64	(183,393.12)	(34,221.21)	55,933.45	9,953,197.76
Orange.....	1.15	5,145,154.51	947,028.84	6,092,183.35	(106,246.22)	(20,619.86)	144,775.35	6,110,092.62
Pamlico.....	0.99	334,998.88	92,554.04	427,552.92	(7,017.78)	(1,449.32)	(659.67)	418,426.15
Pasquotank...	1.00	2,022,818.29	287,398.72	2,310,217.01	(42,574.79)	(7,816.58)	825.78	2,260,651.42
Pender.....	0.99	1,492,066.40	371,005.32	1,863,071.72	(30,797.24)	(6,317.38)	(2,644.11)	1,823,312.99
Perquimans...	1.06	216,717.81	94,898.76	311,616.57	(4,462.65)	(1,058.27)	5,966.55	312,062.20
Person.....	1.00	1,407,180.83	278,660.93	1,685,841.76	(29,488.98)	(5,709.19)	800.67	1,651,444.26
Pitt.....	1.07	8,546,446.02	1,189,194.96	9,735,640.98	(178,286.88)	(32,939.86)	86,660.37	9,611,074.61
Polk.....	1.00	432,192.56	144,600.49	576,793.05	(9,010.61)	(1,956.71)	415.43	566,241.16
Randolph.....	0.99	4,171,039.33	1,003,549.42	5,174,588.75	(86,964.03)	(17,533.98)	(7,152.06)	5,062,938.68
Richmond.....	1.09	1,710,063.30	329,118.08	2,039,181.38	(35,989.65)	(6,903.27)	30,566.22	2,026,854.68
Robeson.....	1.04	3,922,770.74	947,455.90	4,870,226.64	(82,242.36)	(16,500.61)	40,620.42	4,812,104.09
Rockingham.	1.01	3,082,102.31	660,788.32	3,742,890.63	(64,319.77)	(12,676.52)	8,506.45	3,674,400.79
Rowan.....	0.92	4,734,924.12	979,916.41	5,714,840.53	(98,900.95)	(19,357.21)	(75,577.78)	5,521,004.59
Rutherford...	0.98	2,773,363.77	477,564.81	3,250,928.58	(58,283.25)	(11,000.70)	(8,179.20)	3,173,465.43
Sampson.....	0.96	1,839,448.17	449,301.67	2,288,749.84	(38,430.63)	(7,755.03)	(16,681.12)	2,225,883.06
Scotland.....	0.98	1,205,374.72	255,331.05	1,460,705.77	(25,207.92)	(4,947.39)	(4,373.04)	1,426,177.42
Stanly.....	0.99	2,247,456.28	428,228.98	2,675,685.26	(46,990.19)	(9,058.93)	(3,051.94)	2,616,584.20
Stokes.....	1.01	804,348.97	334,754.92	1,139,103.89	(16,776.96)	(3,866.92)	4,309.33	1,122,769.34
Surry.....	1.05	3,476,560.42	520,979.45	3,997,539.87	(72,349.16)	(13,528.24)	27,545.85	3,939,208.32
Swain.....	1.02	481,883.53	98,870.93	580,754.46	(10,076.52)	(1,968.59)	2,261.44	570,970.79
Transylvania	1.10	1,222,405.87	233,036.57	1,455,442.44	(25,487.15)	(4,931.06)	23,973.15	1,448,997.38
Tyrrell.....	0.99	96,870.42	30,904.55	127,774.97	(2,036.90)	(433.34)	(220.31)	125,084.42
Union.....	1.01	6,818,666.35	1,426,420.83	8,245,087.18	(142,435.87)	(27,926.22)	18,362.59	8,093,087.68

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	1,854,527.23	319,922.50	2,174,449.73	(38,536.41)	(7,360.49)	13,716.05	2,142,268.88
Wake.....	0.96	56,576,237.07	6,396,190.41	62,972,427.48	(1,178,144.06)	(212,959.16)	(237,469.69)	61,343,854.57
Warren.....	0.97	365,224.96	147,807.77	513,032.73	(7,544.19)	(1,742.21)	(4,009.60)	499,736.73
Washington...	1.04	364,951.53	93,226.89	458,178.42	(7,652.23)	(1,552.68)	3,996.91	452,970.42
Watauga.....	1.06	3,246,696.86	358,750.07	3,605,446.93	(67,825.09)	(12,198.74)	22,555.66	3,547,978.76
Wayne.....	0.96	5,344,155.95	863,740.15	6,207,896.10	(111,373.57)	(21,004.36)	(32,067.95)	6,043,450.22
Wilkes.....	1.02	2,277,463.15	488,915.69	2,766,378.84	(47,133.12)	(9,370.01)	11,183.03	2,721,058.74
Wilson.....	0.98	3,984,993.01	575,370.47	4,560,363.48	(83,356.27)	(15,431.45)	(9,854.26)	4,451,721.50
Yadkin.....	1.00	798,012.11	271,171.90	1,069,184.01	(16,716.52)	(3,628.05)	779.15	1,049,618.59
Yancey	1.01	516,399.93	126,121.57	642,521.50	(10,833.43)	(2,177.90)	1,623.54	631,133.71
Totals.....	-	473,595,455.35	67,551,143.99	541,146,599.34	(9,861,929.48)	(1,831,034.26)	-	529,453,635.60

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 2011-12 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 2011-2012

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.....	(13,270.53)	46.12	(13,224.41)	Hertford.....	1,679.21	(5.76)	1,673.45	Vance.....	(162.85)	0.59	(162.26)
Alexander.....	(467.23)	1.61	(465.62)	Hoke.....	1,561.10	(5.33)	1,555.77	Wake.....	(621,278.55)	2,132.70	(619,145.85)
Alleghany.....	2,267.92	(7.85)	2,260.07	Hyde.....	(1,634.58)	5.67	(1,628.91)	Warren.....	1,154.10	(4.01)	1,150.09
Anson.....	7,539.18	(26.12)	7,513.06	Iredell.....	(25,278.02)	86.04	(25,191.98)	Washington....	7,765.07	(26.97)	7,738.10
Ashe.....	1,158.84	(3.96)	1,154.88	Jackson.....	2,422.31	(8.35)	2,413.96	Watauga.....	4,042.65	(13.82)	4,028.83
Avery.....	(985.03)	3.41	(981.62)	Johnston.....	94,287.06	(327.19)	93,959.87	Wayne.....	9,174.64	(31.66)	9,142.98
Beaufort.....	(23,327.76)	81.22	(23,246.54)	Jones.....	928.54	(3.22)	925.32	Wilkes.....	10,134.14	(35.01)	10,099.13
Bertie.....	246.95	(0.85)	246.10	Lee.....	(3,540.06)	12.28	(3,527.78)	Wilson.....	(94,431.58)	328.07	(94,103.51)
Bladen.....	(10,403.90)	35.72	(10,368.18)	Lenoir.....	11,040.89	(38.75)	11,002.14	Yadkin.....	18,761.37	(65.24)	18,696.13
Brunswick.....	6,017.85	(20.33)	5,997.52	Lincoln.....	(37,400.67)	130.11	(37,270.56)	Yancey.....	(2,540.63)	8.88	(2,531.75)
Buncombe.....	75,810.43	(262.34)	75,548.09	Macon.....	7,416.33	(25.54)	7,390.79	Totals.....	393,702.89	(1,352.03)	392,350.86
Burke.....	1,422.99	(4.90)	1,418.09	Madison.....	(430.19)	1.51	(428.68)	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.			
Cabarrus.....	197,412.14	(683.70)	196,728.44	Martin.....	3,951.60	(13.55)	3,938.05				
Caldwell.....	38,314.55	(132.89)	38,181.66	McDowell.....	11,774.76	(40.79)	11,733.97	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.....	802.47	(2.74)	799.73	Mecklenburg....	10,529.57	(36.66)	10,492.91				
Carteret.....	33,348.79	(115.12)	33,233.67	Mitchell.....	17,037.03	(59.14)	16,977.89	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.....	(4,536.99)	15.86	(4,521.13)	Montgomery.....	(3,537.72)	12.28	(3,525.44)				
Catawba.....	26,844.35	(92.53)	26,751.82	Moore.....	7,343.07	(25.38)	7,317.69	These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.			
Chatham.....	(1,223.17)	4.13	(1,219.04)	Nash.....	7,789.64	(26.83)	7,762.81				
Cherokee.....	(10,108.75)	35.25	(10,073.50)	New Hanover...	(5,484.01)	20.53	(5,463.48)	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.			
Chowan.....	5,149.49	(17.85)	5,131.64	Northampton....	2,630.41	(9.15)	2,621.26				
Clay.....	(3,000.09)	10.27	(2,989.82)	Onslow.....	256,179.01	(888.23)	255,290.78	These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.			
Cleveland.....	8,047.12	(27.44)	8,019.68	Orange.....	489,614.37	(1,682.37)	487,932.00				
Columbus.....	349.72	(1.16)	348.56	Pamlico.....	4,996.92	(17.28)	4,979.64	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.			
Craven.....	40,990.02	(142.18)	40,847.84	Pasquotank.....	29,856.14	(103.44)	29,752.70				
Cumberland....	19,075.48	(61.07)	19,014.41	Pender.....	18,475.59	(63.42)	18,412.17	These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.			
Currituck.....	84,841.13	(291.09)	84,550.04	Perquimans.....	6,107.69	(21.17)	6,086.52				
Dare.....	(3,401.95)	11.93	(3,390.02)	Person.....	8,654.95	(29.93)	8,625.02	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.			
Davidson.....	(74,667.68)	257.98	(74,409.70)	Pitt.....	(95,093.34)	330.98	(94,762.36)				
Davie.....	582.71	(1.91)	580.80	Polk.....	(6,549.61)	22.83	(6,526.78)	These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.			
Duplin.....	3,458.95	(11.98)	3,446.97	Randolph.....	(3,480.73)	12.35	(3,468.38)				
Durham.....	(89,982.51)	317.46	(89,665.05)	Richmond.....	(9,809.83)	34.13	(9,775.70)	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.			
Edgecombe.....	41,405.92	(143.35)	41,262.57	Robeson.....	(67,682.43)	234.52	(67,447.91)				
Forsyth.....	343,924.92	(1,185.25)	342,739.67	Rockingham....	42,615.00	(147.74)	42,467.26	These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.			
Franklin.....	(627.72)	2.27	(625.45)	Rowan.....	(26,459.74)	90.62	(26,369.12)				
Gaston.....	19,997.24	(69.08)	19,928.16	Rutherford.....	(4,157.12)	14.60	(4,142.52)	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.			
Gates.....	416.40	(1.44)	414.96	Sampson.....	6,093.82	(21.25)	6,072.57				
Graham.....	(28.56)	0.09	(28.47)	Scotland.....	(3,919.58)	12.90	(3,906.68)	These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.			
Granville.....	(8,635.80)	29.60	(8,606.20)	Stanly.....	(49.14)	0.24	(48.90)				
Greene.....	(504.28)	1.76	(502.52)	Stokes.....	(7,849.26)	26.93	(7,822.33)	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.			
Guilford.....	(776,249.90)	2,696.44	(773,553.46)	Surry.....	657,590.65	(2,283.04)	655,307.61				
Halifax.....	(36,498.82)	127.02	(36,371.80)	Swain.....	(1,605.40)	5.60	(1,599.80)	These amounts do not agree with the actual receipts of the local governments in fiscal year 2011-12 due to the lag in the collection/distribution cycle.			
Harnett.....	(24,566.04)	84.35	(24,481.69)	Transylvania....	(32,168.90)	111.60	(32,057.30)				
Haywood.....	(962.99)	3.55	(959.44)	Tyrrell.....	182.74	(0.63)	182.11	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.			
Henderson.....	988.22	(3.08)	985.14	Union.....	(180,507.62)	617.03	(179,890.59)				

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

Part 2. Mecklenburg County [§ 105-507 - § 105-507.4]

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
2011-12.....	65,870,395.51	(415,116.99)	65,455,278.52

The Local Government Public Transportation Sales Tax Act provides the counties and transportation authorities of this State (subject to referendum approval) an opportunity to obtain additional revenue for the purpose of financing local 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)
2011-12.....	691.04	(2.36)	688.68

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 2011-12**

County	Effective date of levy	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	368,727.00	(1,270.76)	367,456.24
Buncombe.....	April 1, 2012	1,410,849.51	(4,839)	1,406,010.30
Cabarrus.....	October 1, 2011	4,036,209.59	(13,862)	4,022,347.20
Catawba.....	April 1, 2008	4,222,044.13	(14,548.39)	4,207,495.74
Cumberland.....	October 1, 2008	8,519,480.70	(29,357)	8,490,123.74
Duplin.....	January 1, 2011	765,653.34	(2,639)	763,014.34
Durham.....	April 1, 2012	1,928,284.89	(6,614)	1,921,670.87
Halifax.....	January 1, 2012	425,114.25	(1,458)	423,656.10
Haywood.....	October 1, 2008	1,310,587.89	(4,519)	1,306,068.61
Hertford.....	July 1, 2010	463,617.01	(1,598)	462,019.51
Lee.....	July 1, 2010	1,460,078.74	(5,032)	1,455,046.42
Martin.....	April 1, 2008	491,266.78	(1,693.05)	489,573.73
Montgomery.....	April 1, 2012	55,103.62	(189)	54,914.61
New Hanover.....	October 1, 2010	7,643,533.58	(26,344)	7,617,189.96
Onslow.....	October 1, 2010	4,520,175.20	(15,578)	4,504,597.46
Orange.....	April 1, 2012	470,651.30	(1,614)	469,036.97
Pitt.....	April 1, 2008	4,267,571.06	(14,708.20)	4,252,862.86
Randolph.....	July 1, 2010	2,075,102.94	(7,151)	2,067,951.53
Robeson.....	January 1, 2011	2,055,281.60	(7,084)	2,048,197.32
Rowan.....	July 1, 2010	2,353,389.12	(8,112)	2,345,277.44
Sampson.....	April 1, 2008	922,014.53	(3,177.23)	918,837.30
Surry.....	April 1, 2008	1,812,074.07	(6,246.38)	1,805,827.69
Wilkes.....	October 1, 2010	1,167,335.70	(4,023)	1,163,312.93
Totals.....		52,744,146.55	(181,657.68)	52,562,488.87

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

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, § 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, and 42, 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 tax on conveyances [\$]	Sales taxes [\$]	Scrap tire, white goods, solid waste, beverage, utility, telecommunications, and video programming taxes [\$]	Total county [\$]	General property tax [\$]	License, and meals taxes* [\$]	Sales taxes [\$]	Utility, solid waste, beverage, telecommunications, and video programming taxes [\$]	Total municipal [\$]		
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
2011-12...	6,186,066,270	198,346,568	36,928,666	1,398,940,603 b	55,248,371 c,d	7,875,530,478	2,452,684,088	128,239,986	776,384,952 b	358,656,625 d	3,715,965,651	351,218,436	11,942,714,566

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. Refer to *Table 64* for details.

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; two (2) counties effective January 1, 2011; one (1) county effective October 1, 2011; one (1) county effective January 1, 2012; and four (4) counties effective April 1, 2012.

*License taxes, local land transfer taxes, occupancy taxes and meals taxes are collections reported by local governments for the preceding fiscal year. For example, the county levied license, local land transfer, occupancy, and meals taxes shown alongside the fiscal year 2011-12 designation reflect levies collected by the county governments during the July 1, 2010 through June 30, 2011 period.

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 county and municipal portions of hold harmless distributions made pursuant to § 105-521 and § 105-523. Refer to *Table 64* for details of the county and municipal portions of hold harmless distributions.

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

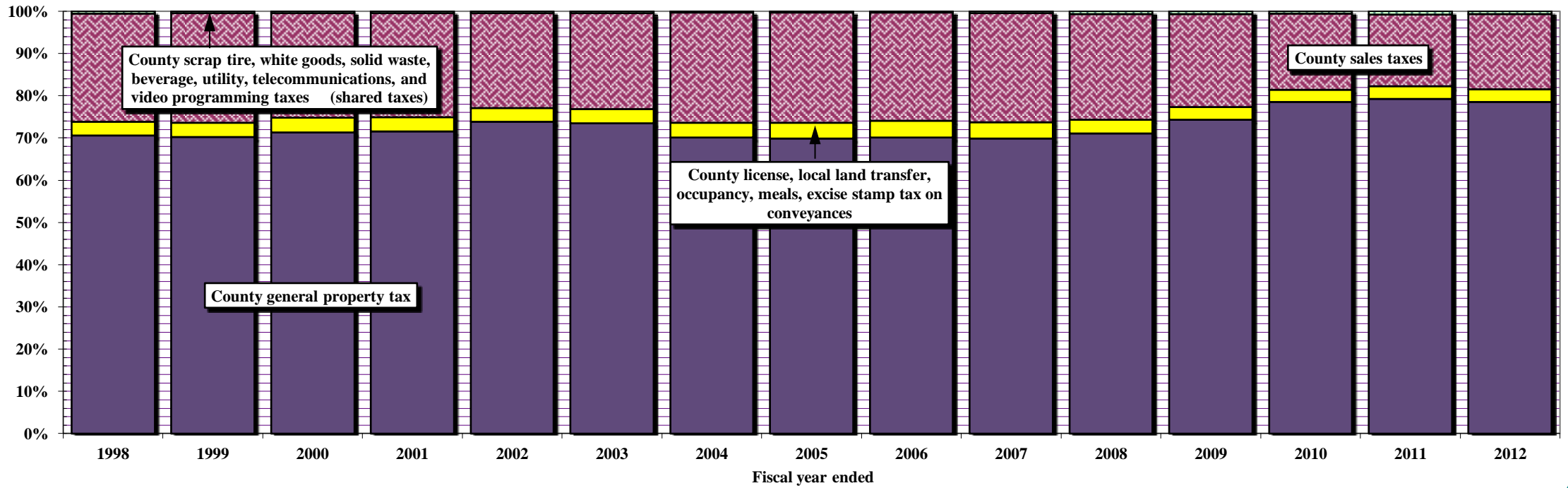


Figure 61.2 Components of Municipal Tax Levies

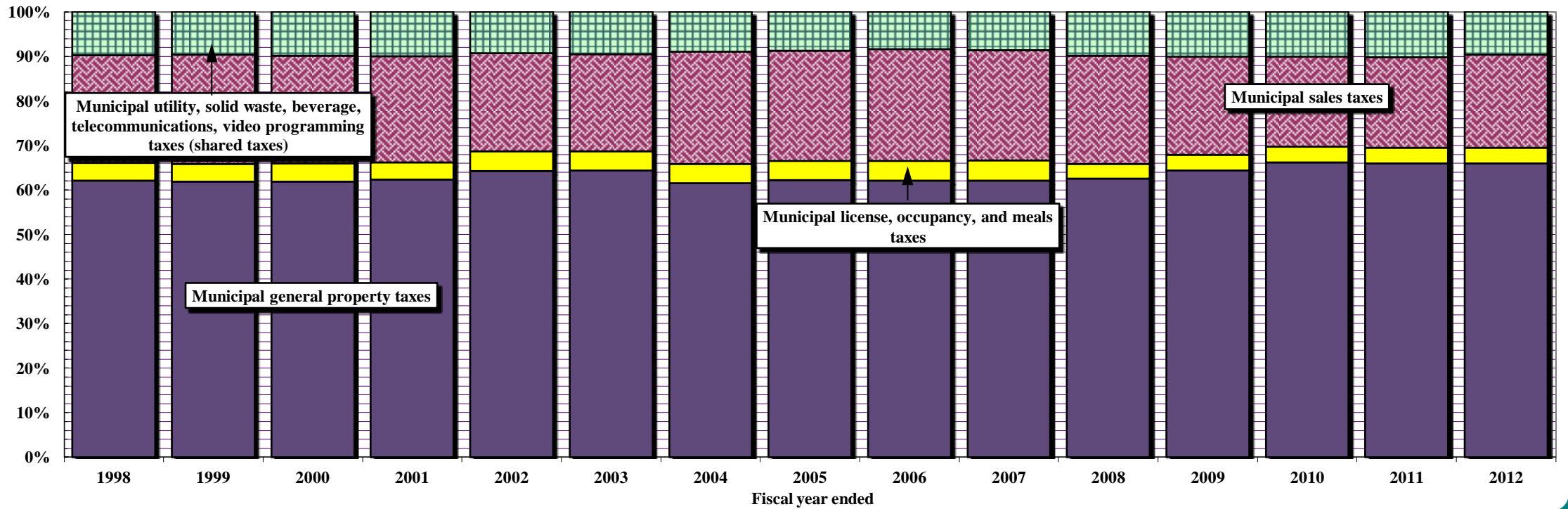


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

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 [\$]		
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
2011-12.....	7,820,282,107	55,248,371	54,389,684	7,929,920,162	3,357,309,026	497,003,239	11,958,645	3,866,270,910	351,218,436	12,147,409,508

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.

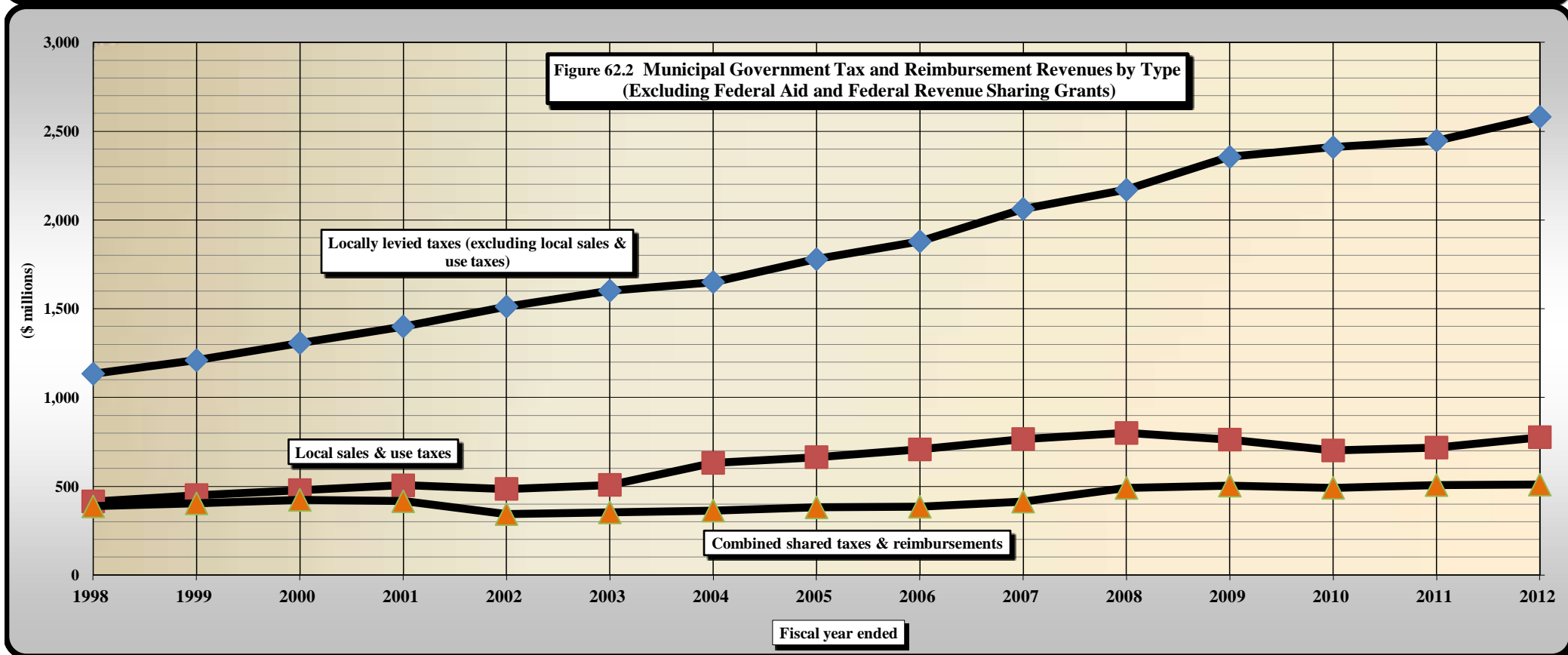
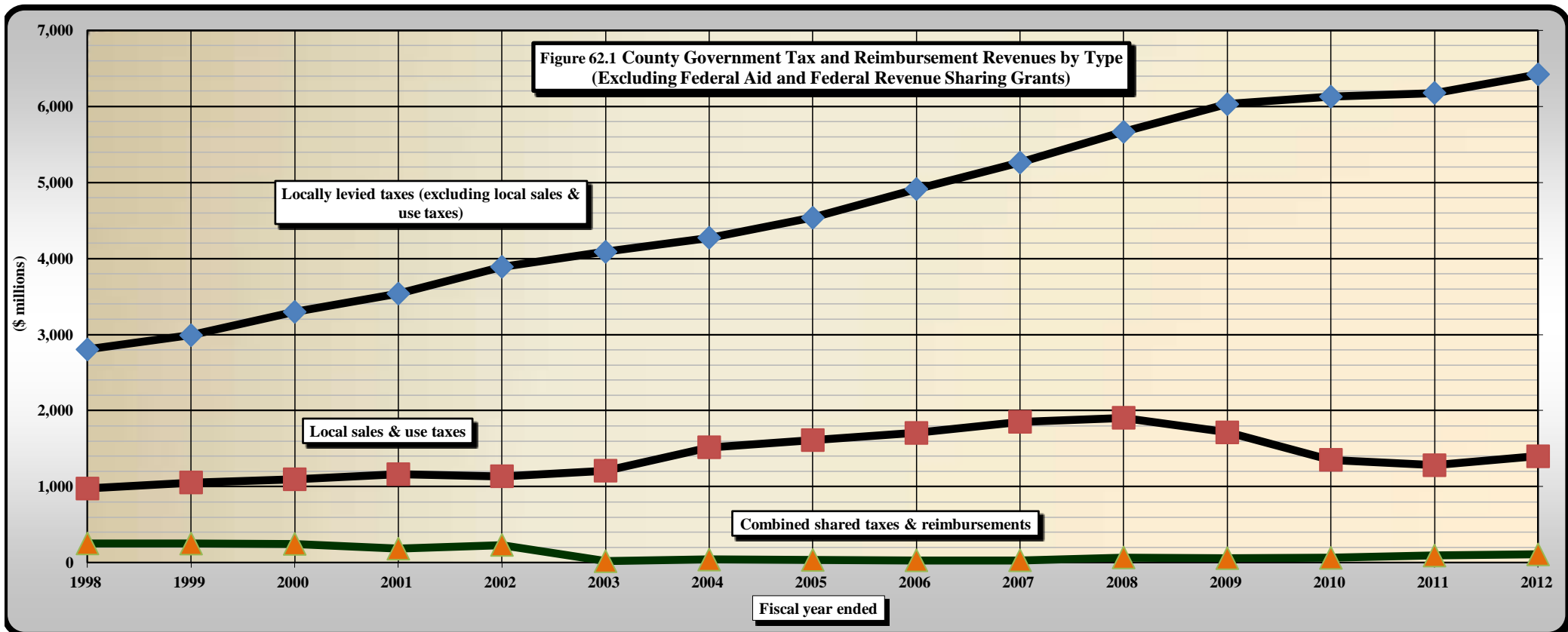


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

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	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2011-12....	2,629,996	11,600,911	3,511,093	11,674,809	289,142	132,753	25,409,668	55,248,371	3,511,093	22,435,300	203,817,248	72,413,555	56,479,430	138,346,613	497,003,239	552,251,610

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: Transitional HH** [\$ 105-521] [\$]	Total municipal reimbursements/ distributions [\$]	
					Transitional HH [\$ 105-521] [\$]	Medicaid HH [\$ 105-523] [\$]								
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.....	-	-	-	-	4,406,864	17,132,008	21,538,872	-	-	-	-	8,047,673	8,047,673	29,586,545
2008-09.....	-	-	-	-	4,000,835	4,601,001	8,601,835	-	-	-	-	8,163,255	8,163,255	16,765,090
2009-10.....	-	-	-	-	11,727,268	6,630,563	18,357,831	-	-	-	-	12,515,129	12,515,129	30,872,960
2010-11.....	-	-	-	-	13,494,583	24,552,141	38,046,723	-	-	-	-	13,250,049	13,250,049	51,296,772
2011-12.....	-	-	-	-	10,173,108	44,216,576	54,389,684	-	-	-	-	11,958,645	11,958,645	66,348,329

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. [SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.]

Transitional Hold Harmless [§ 105-521] - combined county and municipal portions :

2003-04	\$38,832,483	2008-09	\$12,164,089
2004-05	\$29,013,405	2009-10	\$24,242,397
2005-06	\$20,400,519	2010-11	\$26,744,631
2006-07	\$14,091,799	2011-12	\$22,131,753
2007-08	\$12,454,537		

****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.

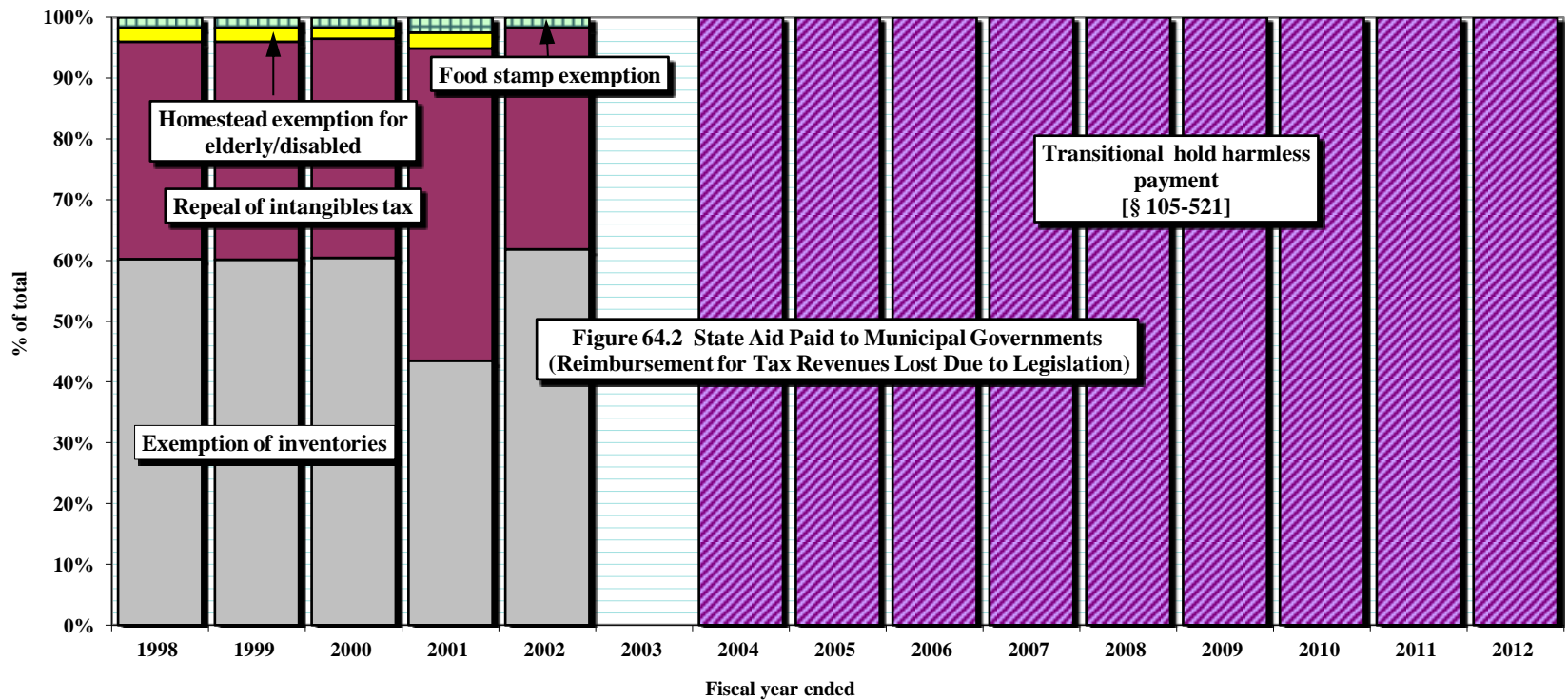
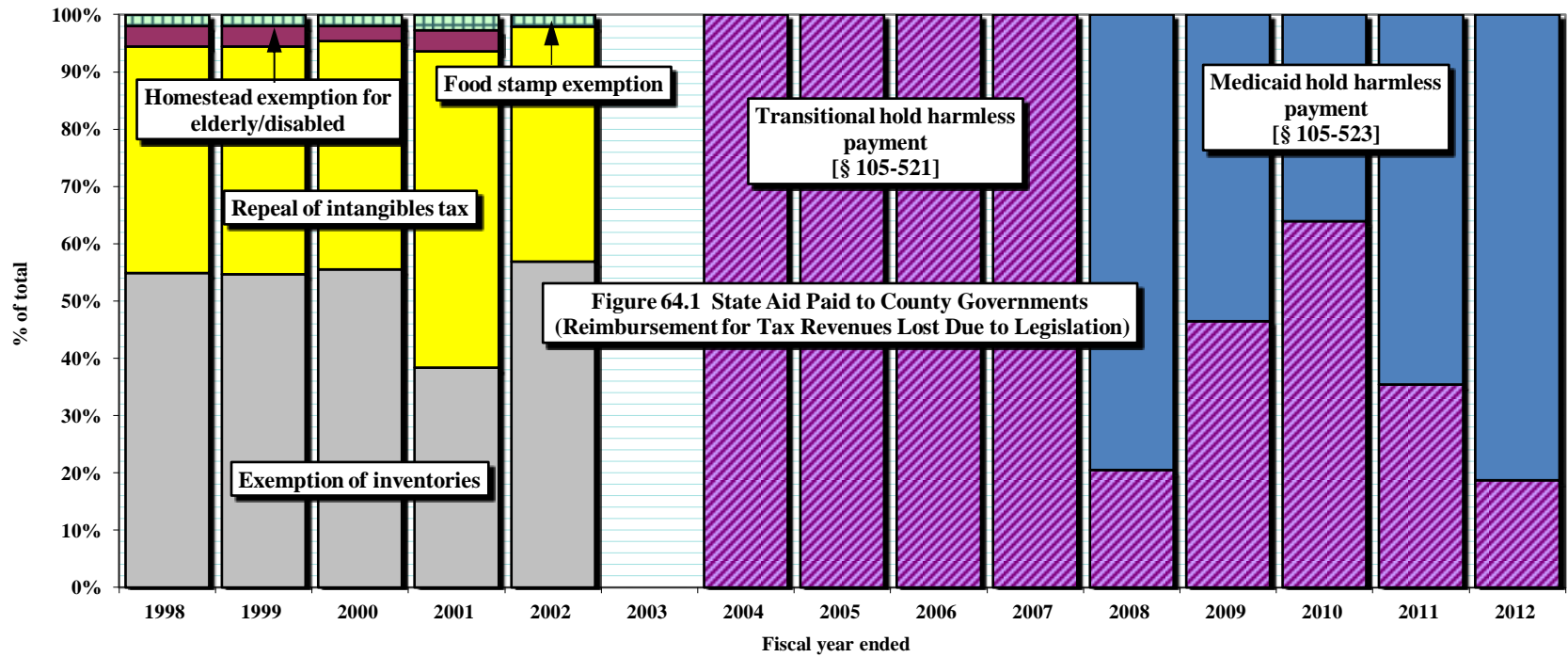


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2011-2012

Counties	Locally Levied Taxes:						Excise tax on conveyances	State aid:	County Shares of State Levied Taxes:							Total	
	Property, License, Land Transfer, Meals, Occupancy, Sales and Use							Hold harmless distributions § 105-521, § 105-523	Scrap tire disposal tax	White goods disposal tax	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I		
	County-wide property tax	Taxes collected during fiscal year 2010-2011:				County share: local government sales taxes											
License taxes		Land Transfer	Meals taxes	Occupancy taxes													
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	63,024,104	72,813	-	-	468,725	20,036,063	320,695	-	183,581	46,153	47,536	252,116	-	-	-	189,034	84,640,820
Alexander	15,619,931	9,240	-	-	-	5,019,316	44,296	913,423	45,340	-	29,063	-	-	-	-	181,785	21,862,394
Alleghany	8,077,572	-	-	-	36,553	1,509,373	37,596	280,820	13,616	3,422	7,772	40,582	-	-	-	48,529	10,055,835
Anson	13,094,282	5,075	-	-	27,524	2,082,218	38,941	268,098	32,278	8,119	12,630	-	-	-	-	26,990	15,596,153
Ashe	16,181,465	8,110	-	-	164,217	4,354,414	119,680	-	33,040	8,307	19,943	-	-	-	-	96,284	20,985,460
Avery	16,859,359	7,560	-	-	-	3,663,314	174,650	340,350	21,817	-	12,589	-	-	-	-	60,945	21,140,584
Beaufort	30,294,612	7,377	-	-	-	7,270,065	144,768	-	58,147	11,374	28,041	148,305	-	-	-	142,218	38,104,907
Bertie	8,611,855	6,173	-	-	-	1,532,563	19,045	48,847	25,526	-	12,273	65,039	-	-	-	28,623	10,349,942
Bladen	19,127,824	-	-	-	-	4,363,435	39,983	-	41,912	2,384	22,025	-	-	-	-	46,839	23,644,403
Brunswick	107,333,845	68,474	-	-	1,077,061	15,423,477	893,369	1,476,478	131,287	33,002	47,124	248,109	-	-	-	438,980	127,171,205
Buncombe	153,717,868	68,347	-	-	6,822,365	50,283,037	a 1,284,242	-	288,339	72,500	110,634	584,705	-	-	-	1,594,766	214,826,804
Burke	34,969,358	19,938	-	-	305,538	9,850,243	138,786	-	110,309	21,572	49,000	-	-	-	-	303,254	45,767,998
Cabarrus	133,005,695	563,973	-	-	3,578,493	32,004,051	726,482	234,983	216,359	54,396	39,442	-	-	-	-	557,870	170,981,743
Caldwell	36,416,280	20,698	-	-	64,463	7,961,078	120,550	248,269	100,272	25,212	35,286	-	-	-	-	433,856	45,425,964
Camden	6,949,271	308,223	300,298	-	28,581	1,385,651	33,907	668,763	12,085	3,038	8,166	43,132	289,142	132,753	-	47,594	10,210,603
Carteret	45,249,811	59,575	-	-	4,442,929	13,057,279	480,861	411,401	80,557	20,254	31,475	167,412	-	-	-	482,711	64,484,264
Caswell	9,753,628	6,645	-	-	-	2,347,098	31,205	195,968	28,772	7,232	17,681	93,037	-	-	-	16,671	12,497,935
Catawba	79,986,618	50,968	-	-	-	27,437,174	371,488	-	188,852	47,460	69,149	362,584	-	-	-	681,671	109,195,964
Chatham	54,734,105	18,920	-	-	73,137	8,036,126	382,439	1,585,567	77,284	19,429	41,623	218,677	-	-	-	193,075	65,380,382
Cherokee	15,856,250	13,860	-	-	111,635	4,872,457	92,888	-	33,357	6,523	19,795	-	-	-	-	55,198	21,061,962
Chowan	10,171,428	2,880	224,840	-	116,824	2,255,124	33,746	211,516	17,976	4,518	8,042	42,322	-	-	-	18,032	13,107,248
Clay	7,509,343	4,860	-	-	12,564	1,649,717	46,208	447,619	12,897	3,242	8,454	44,670	-	-	-	24,424	9,763,999
Cleveland	50,065,798	19,860	-	-	207,889	13,892,360	166,155	-	119,640	30,070	47,186	-	-	-	-	319,552	64,868,511
Columbus	27,660,842	-	-	-	63,686	6,072,318	54,873	236,811	70,238	17,660	34,268	-	-	-	-	70,831	34,281,528
Craven	45,475,811	62,141	-	-	1,363,600	13,382,942	243,641	130,527	125,531	31,564	35,501	190,103	-	-	-	327,635	61,368,996
Cumberland	158,688,979	411,804	-	5,364,342	4,941,253	45,021,856	808,922	-	395,730	99,483	69,710	372,519	-	-	-	588,079	216,762,678
Currituck	26,601,527	403,166	2,215,696	-	9,442,002	7,412,498	266,260	1,353,996	28,738	7,222	19,501	102,075	-	-	-	366,833	48,219,514
Dare	49,258,858	35,554	4,475,984	1,943,962	18,285,909	16,012,464	b 551,884	442,696	41,365	10,396	13,772	72,244	-	-	-	132,752	91,277,840
Davidson	69,858,820	53,510	-	-	-	16,158,797	301,808	-	197,827	49,734	84,526	-	-	-	-	944,768	87,649,790
Davie	26,475,563	15,986	-	-	60,310	5,019,330	126,905	2,224,195	50,451	12,680	27,944	-	-	-	-	134,900	34,148,264
Duplin	26,736,206	28,240	-	-	211,326	7,171,248	63,036	-	69,921	17,590	35,786	-	-	-	-	24,607	34,357,961
Durham	223,186,543	1,070,883	-	-	7,360,360	38,318,180	1,574,085	1,154,348	326,322	82,028	28,062	154,098	-	-	-	435,755	273,690,665
Edgecombe	26,534,151	36,931	-	-	-	4,467,144	45,495	478,746	67,344	13,108	17,890	98,270	-	-	-	53,742	31,812,823
Forsyth	227,941,126	361,884	-	-	3,501,137	52,575,801	1,060,324	1,646,849	429,119	-	45,564	241,309	-	-	-	593,777	288,396,891
Franklin	35,798,553	22,252	-	-	47,572	7,235,693	146,385	455,306	73,645	18,516	43,294	228,948	-	-	-	132,803	44,202,967

TABLE 65. -Continued

Counties	Locally Levied Taxes: Property, License, Land Transfer, Meals, Occupancy, Sales and Use						Excise tax on convey- ances [\$]	State aid:		County Shares of State Levied Taxes:						Total [\$]
	County- wide property tax [\$]	Taxes collected during fiscal year 2010-2011:				County share: local government sales taxes		Hold harmless distributions § 105-521, § 105-523 [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	
		License taxes [\$]	Land Transfer [\$]	Meals taxes [\$]	Occupancy taxes [\$]											
Gaston	122,839,957	704,141	-	-	966,745	27,114,939	444,828	-	251,334	63,169	64,559	-	-	-	509,978	152,959,649
Gates	5,969,746	2,484	-	-	-	1,160,034	25,401	685,598	14,739	3,706	9,746	51,529	-	-	1,594	7,924,578
Graham	5,529,804	4,410	-	-	179,031	1,288,181	14,553	163,162	10,644	2,677	6,648	-	-	-	4,592	7,203,702
Granville	31,625,531	8,483	-	-	185,671	5,072,077	117,732	1,574,856	72,722	18,288	32,154	170,670	-	-	50,643	38,928,827
Greene	7,586,288	5,446	-	-	-	2,096,866	16,459	217,826	25,917	6,514	15,711	82,530	-	-	10,047	10,063,603
Guilford	354,381,059	188,418	-	-	4,125,647	66,612,445	1,660,955	540,126	592,225	148,898	69,035	371,531	-	-	816,804	429,507,143
Halifax	24,359,075	26,235	-	-	612,986	7,414,925	65,244	-	66,621	16,743	25,870	136,069	-	-	108,335	32,832,104
Harnett	52,648,415	2,348,650	-	-	393,159	13,531,215	370,908	923,107	139,785	19,136	75,184	-	-	-	200,347	70,649,907
Haywood	38,557,520	31,200	-	-	907,927	10,527,653	203,013	-	71,620	18,005	34,845	-	-	-	361,456	50,713,239
Henderson	62,002,365	37,080	-	-	1,114,954	16,667,295	382,306	649,887	129,798	-	61,367	-	-	-	517,518	81,562,570
Hertford	11,714,193	20,664	-	-	48,436	3,891,318	24,520	-	29,953	7,531	12,690	67,426	-	-	42,975	15,859,706
Hoke	20,097,219	12,087	-	-	-	4,508,050	146,731	776,273	57,262	-	35,084	185,155	-	-	20,984	25,838,844
Hyde	6,491,358	1,040	-	-	424,836	1,220,102	44,598	444,120	6,917	-	4,698	25,056	-	-	3,645	8,666,370
Iredell	98,516,423	84,875	-	-	-	25,928,853	742,048	-	193,848	48,733	81,219	428,467	-	-	524,860	126,549,325
Jackson	31,576,948	22,973	-	-	448,170	7,781,917	256,998	952,432	48,497	12,197	29,935	-	-	-	69,766	41,199,833
Johnston	102,165,625	66,379	-	-	543,355	24,771,020	441,883	166,717	206,416	51,888	98,459	521,283	-	-	367,352	129,400,378
Jones	5,421,794	700	-	-	-	983,726	22,140	244,839	12,356	-	7,080	37,006	-	-	6,122	6,735,764
Lee	35,861,367	15,665	-	-	179,264	9,232,797	123,140	-	70,784	17,790	23,776	61,044	-	-	166,078	45,751,704
Lenoir	31,498,859	22,302	-	-	245,007	8,294,502	85,527	-	71,693	18,027	27,660	148,205	-	-	176,478	40,588,261
Lincoln	49,293,924	30,840	-	-	42,106	11,293,813	271,407	310,588	94,826	-	55,478	295,240	-	-	238,690	61,926,914
Macon	25,967,154	19,200	-	-	486,072	7,132,786	199,234	-	41,462	10,420	24,174	-	-	-	94,445	33,974,947
Madison	10,823,190	10,446	-	-	149,201	2,078,196	57,090	98,016	25,314	6,362	14,421	-	-	-	18,516	13,280,751
Martin	12,524,989	4,986	-	-	189,900	3,977,476	21,229	101,790	29,610	-	12,765	67,915	-	-	42,319	16,972,979
McDowell	17,198,172	14,095	-	-	259,508	6,986,641	88,375	-	54,696	13,748	29,791	-	-	-	195,184	24,840,210
Mecklenburg	956,152,416	382,656	-	20,271,969	23,820,182	164,342,892	6,031,768	-	1,115,106	280,369	37,289	191,810	-	-	625,073	1,173,251,529
Mitchell	7,346,684	5,490	-	-	54,048	2,864,693	32,073	-	19,080	4,795	10,818	-	-	-	63,312	10,400,993
Montgomery	15,584,699	10,140	-	-	25,668	2,730,005	67,515	274,625	34,051	8,559	16,290	86,680	-	-	21,683	18,859,916
Moore	55,287,131	44,709	-	-	1,193,797	13,102,391	420,252	1,609,808	107,283	26,970	37,040	194,149	-	-	17,686	72,041,216
Nash	46,616,842	215,732	-	-	1,173,016	11,721,389	146,945	-	116,927	29,390	33,696	179,669	-	-	223,480	60,457,086
New Hanover	158,855,304	-	-	-	7,762,032	50,723,026	1,162,287	-	244,671	61,526	70,215	374,005	-	-	1,266,006	220,519,072
Northampton	16,755,223	4,695	-	-	-	1,454,445	28,448	9,593	26,570	5,186	12,837	68,266	-	-	7,773	18,373,036
Onslow	74,609,404	93,024	-	-	1,774,732	30,562,250	739,203	4,021,172	223,673	56,237	81,857	439,637	-	-	999,946	113,601,136
Orange	136,382,727	595,386	-	-	973,963	13,606,110	622,943	3,972,722	162,796	40,925	42,500	225,882	-	-	324,003	156,949,956
Pamlico	9,194,090	4,275	-	-	-	1,750,651	37,138	374,510	15,891	3,995	6,360	33,665	-	-	12,168	11,432,744
Pasquotank	20,868,854	8,780	916,331	-	502,352	6,482,794	97,087	25,597	49,772	12,506	18,039	95,151	-	-	201,699	29,278,962

TABLE 65. -Continued

Counties	Locally Levied Taxes: Property, License, Land Transfer, Meals, Occupancy, Sales and Use						Excise tax on convey- ances	County Shares of State Levied Taxes:								Total [\$]	
	County- wide property tax [\$]	Taxes collected during fiscal year 2010-2011:				County share: local government sales taxes		State aid:		Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]		Video programming distribution § 105-164.44I [\$]
		License taxes [\$]	Land Transfer [\$]	Meals taxes [\$]	Occupancy taxes [\$]			Hold harmless distributions § 105-521, § 105-523 [\$]									
Pender	32,695,749	-	-	-	-	6,998,429	264,661	494,417	64,052	16,097	37,784	198,369	-	-	293,877	41,063,435	
Perquimans	7,644,495	8,768	257,840	-	9,753	1,221,045	37,978	586,800	16,254	4,087	8,757	46,385	-	-	21,645	9,863,806	
Person	27,160,977	23,122	-	-	142,935	5,998,156	93,868	-	47,762	12,009	25,394	135,172	-	-	71,465	33,710,860	
Pitt	81,516,530	73,192	-	-	1,472,885	22,809,157	414,254	-	202,796	51,006	47,723	259,093	-	-	454,109	107,300,744	
Polk	14,276,471	5,580	-	-	62,464	2,165,490	117,596	971,904	24,675	6,206	13,975	-	-	-	26,364	17,670,726	
Randolph	59,536,070	107,390	-	-	610,017	16,608,668	217,777	150,395	173,008	43,484	73,215	-	-	-	409,199	77,929,223	
Richmond	24,433,014	5,125	-	-	234,552	5,576,985	42,157	-	56,766	14,267	23,232	89,929	-	-	216,200	30,692,227	
Robeson	45,456,623	38,478	-	-	-	17,693,284	79,378	-	162,599	40,879	78,856	-	-	-	233,774	63,783,871	
Rockingham	46,339,854	47,436	-	-	175,236	10,149,234	126,956	580,123	113,502	28,534	45,014	237,821	-	-	276,541	58,120,250	
Rowan	71,936,839	86,159	-	-	315,125	16,544,587	216,943	297,866	169,232	42,530	64,279	334,777	-	-	467,614	90,475,950	
Rutherford	31,711,861	13,190	-	-	544,234	10,361,993	138,962	-	81,474	20,491	39,841	-	-	-	44,461	42,956,506	
Sampson	30,867,789	22,020	-	-	60,292	8,791,628	79,405	-	77,808	-	42,670	-	-	-	56,753	39,998,365	
Scotland	19,964,362	13,440	-	-	320,548	5,151,537	28,635	235,932	44,164	8,656	15,291	79,228	-	-	99,260	25,961,054	
Stanly	28,478,716	33,263	-	-	215,999	6,605,954	89,271	-	73,671	18,519	25,988	-	-	-	168,894	35,710,274	
Stokes	23,237,022	41,945	-	-	-	4,953,276	72,625	3,159,628	57,553	14,468	32,599	170,815	-	-	128,629	31,868,560	
Surry	30,895,968	35,478	-	-	72,424	14,916,572	104,429	-	89,798	22,570	46,489	243,403	-	-	252,985	46,680,116	
Swain	4,728,618	10,380	-	-	368,108	2,215,904	36,105	518,966	17,005	4,275	10,352	-	-	-	37,650	7,947,363	
Transylvania	23,776,136	11,270	-	-	321,041	5,204,274	164,410	608,636	39,745	9,996	20,305	-	-	-	121,721	30,277,534	
Tyrrell	3,268,286	1,782	-	-	6,580	532,288	9,240	459,004	5,299	1,035	2,869	15,165	-	-	674	4,302,222	
Union	154,542,162	50,848	-	-	-	26,135,906	1,013,078	5,138,549	244,578	61,493	54,433	-	-	-	537,225	187,778,272	
Vance	21,096,749	21,297	-	-	211,276	6,780,984	110,866	-	54,765	13,771	23,875	127,772	-	-	144,651	28,586,005	
Wake	642,646,837	-	-	18,192,680	15,994,845	113,059,813	6,333,096	5,753,572	1,099,313	276,354	155,345	807,650	-	-	1,785,663	806,105,168	
Warren	16,061,383	-	-	-	-	2,145,402	64,085	-	25,255	6,351	15,413	82,005	-	-	14,689	18,414,583	
Washington	6,302,318	3,900	-	-	122,386	1,748,915	21,541	-	16,020	4,027	6,953	36,655	-	-	16,821	8,279,537	
Watauga	27,852,178	10,773	-	-	821,075	9,172,545	321,043	1,378,100	60,651	15,263	26,070	-	-	-	355,440	40,013,137	
Wayne	52,503,376	63,229	-	-	-	17,640,877	204,483	-	147,599	37,118	63,372	87,350	-	-	541,118	71,288,522	
Wilkes	35,477,337	322,268	-	-	-	11,556,011	109,132	-	83,880	21,089	50,240	264,417	-	-	270,636	48,155,010	
Wilson	47,086,288	45,605	-	-	427,523	11,059,072	119,786	-	98,830	24,846	21,430	116,199	-	-	77,760	59,077,341	
Yadkin	19,487,916	-	-	-	34,842	4,512,513	41,687	380,545	46,641	2,602	25,846	34,308	-	-	94,260	24,661,159	
Yancey	11,952,716	7,200	-	-	44,323	2,588,729	57,641	82,304	21,883	5,498	13,445	-	-	-	82,652	14,856,391	
All counties	6,186,066,270	9,996,743	8,390,989	45,772,953	134,185,883	1,398,940,603	a 36,928,666	54,389,684	11,600,911	2,629,996	3,511,093	11,674,809	289,142	132,753	25,409,668	7,929,920,162	

Note: County-wide property tax levies are derived by applying the county-wide tax rate to the total assessed valuation of all property locally taxable and do not include supplementary school district levies.

Detail may not add to totals due to rounding.

1 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 2011-12, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$12,967,829 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Excludes \$557 for Beach Nourishment in Dare County.

c Excludes \$34,661,591 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 2011-2012

Municipalities	Municipal property tax levies [\$]	Locally Levied Taxes:			Municipal share: local government sales taxes 1 [\$]	State aid: Hold harmless distribution § 105-521 [\$]	Municipal Shares of State Levied Taxes:						Total [\$]	
		Taxes collected during fiscal year 2010-2011:					Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]										
Alamance														
Alamance	179,733	-	-	-	161,719	-	615	4,123	22,951	5,896	624	25,812		401,473
Burlington*	24,571,896	533,007	-	-	9,191,630	-	34,863	218,694	2,033,214	1,282,473	403,504	1,381,697		39,650,978
Elon	1,963,824	-	-	-	1,638,983	-	6,223	40,850	196,528	79,998	87,754	231,545		4,245,705
Gibsonville*	2,482,231	11,510	-	-	851,330	2,434	4,333	27,890	160,227	81,243	62,556	175,328		3,859,083
Graham	4,371,853	-	-	-	2,601,744	-	9,859	61,572	439,482	309,792	110,230	381,290		8,285,822
Green Level	225,427	-	-	-	398,176	-	1,507	9,106	38,449	17,374	8,890	55,106		754,034
Haw River	639,042	-	-	-	406,242	109,697	1,542	10,000	74,604	51,798	14,627	60,426		1,367,977
Mebane*	7,076,878	22,859	-	-	1,984,139	-	7,619	49,571	614,058	156,444	64,982	308,284		10,284,834
Ossipee	39,960	-	-	-	95,567	-	363	2,353	11,829	6,714	2,099	-		158,885
Sweepsonville	-	-	-	-	213,803	-	-	5,022	75,768	4,175	4,750	-		303,518
Alexander														
Taylorsville	643,876	-	-	-	388,629	-	1,415	9,133	100,102	77,800	38,582	59,029		1,318,566
Alleghany														
Sparta	410,974	-	-	-	351,015	-	1,217	7,678	216,913	30,656	9,263	58,114		1,085,829
Anson														
Ansonville	70,315	-	-	-	88,526	-	429	2,037	13,929	4,495	2,494	24,812		207,036
Lilesville	80,707	-	-	-	72,306	-	-	-	12,432	11,417	2,517	17,820		197,198
McFarlan	8,473	-	-	-	15,316	-	-	-	1,814	173	-	4,495		30,270
Morven	66,936	-	-	-	73,918	-	357	1,651	13,509	9,690	868	17,068		183,996
Peachland	52,760	-	-	-	65,490	-	315	-	10,934	10,613	844	16,796		157,753
Polkton	108,721	-	-	-	463,316	-	2,248	14,559	29,593	16,155	2,237	89,850		726,679
Wadesboro	1,586,753	-	-	-	811,539	31,379	3,931	25,216	206,241	58,290	39,708	178,855		2,941,913
Ashe														
Jefferson	541,431	-	-	-	335,880	-	1,078	6,977	121,344	7,247	10,779	53,105		1,077,842
Lansing	28,349	-	-	-	33,490	-	-	-	5,342	2,584	346	5,367		75,478
West Jefferson	1,101,071	-	-	26,254	273,515	21,598	878	5,646	128,598	27,470	840	44,011		1,629,880
Avery														
Banner Elk	971,395	-	-	145,220	265,360	-	695	4,454	53,112	30,876	6,816	38,976		1,516,904
Beech Mountain** See Watauga County														
Crossnore	27,044	-	-	-	56,217	-	-	-	6,314	2,781	689	7,551		100,597
Elk Park	67,275	-	-	-	117,951	-	309	1,457	11,939	5,212	4,527	13,134		221,803
Grandfather Village	-	-	-	-	10,310	-	-	108	26,407	530	168	-		37,523
Newland	284,996	-	-	-	182,452	-	477	3,014	65,974	29,806	4,955	25,426		597,100
Seven Devils** See Watauga County														
Sugar Mountain	1,209,858	-	-	213,405	54,994	6,841	143	858	82,012	2,851	9,892	24,479		1,605,333
Beaufort														
Aurora	134,810	4,317	-	-	111,575	-	365	2,262	21,289	11,623	3,466	24,321		314,027
Bath	87,811	-	-	-	55,216	-	180	1,083	-	10,543	421	8,320		163,575
Belhaven	520,193	-	-	-	368,012	-	1,202	7,340	57,706	35,639	9,444	59,599		1,059,134
Chocowinity	277,534	-	-	-	166,092	-	546	3,566	35,364	27,852	-	26,939		537,893
Pantego	27,060	-	-	-	37,294	-	122	780	9,300	13,870	13	6,478		94,918
Washington	4,219,383	-	-	239,560	2,060,540	-	6,746	42,365	865,891	203,082	116,580	288,135		8,042,282
Washington Park	136,046	-	-	-	94,176	-	309	1,963	805	6,414	3,200	15,149		258,061

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Bertie													
Askewville	16,641	-	-	-	30,345	-	153	1,044	6,017	1,190	873	8,375	64,638
Aulander	238,378	-	-	-	120,184	960	602	3,882	43,446	12,793	5,818	29,014	455,076
Colerain	56,041	-	-	-	28,076	-	140	884	8,435	6,958	3,147	4,666	108,347
Kelford	-	-	-	-	34,303	-	171	1,088	5,358	2,289	-	8,717	51,926
Lewiston-Woodville	109,228	-	-	-	75,459	-	377	2,383	8,037	8,950	688	15,363	220,485
Powellsville	17,346	-	-	-	36,677	-	184	1,196	5,296	3,464	1,884	7,537	73,583
Roxobel	22,453	-	-	-	33,566	-	168	1,040	6,835	3,583	982	8,622	77,249
Windsor	174,080	-	-	-	479,294	-	2,402	15,589	95,112	41,487	43,677	100,234	951,874
Bladen													
Bladenboro	472,712	-	-	-	150,407	5,416	1,176	-	55,804	24,214	14,681	57,058	781,468
Clarkton	332,249	-	-	-	113,043	-	556	3,618	119,145	11,179	5,804	33,743	619,337
Dublin	80,533	-	-	-	25,891	2,980	217	-	14,253	5,100	3,589	11,782	144,345
East Arcadia	45,076	-	-	-	13,945	-	-	2,107	5,554	2,300	1,984	13,038	84,004
Elizabethtown	1,599,694	-	-	-	512,843	16,708	2,462	15,550	173,351	53,876	38,956	111,191	2,524,630
Tar Heel	17,598	-	-	-	5,452	-	-	-	3,947	2,167	959	5,955	36,077
White Lake	692,996	-	-	-	222,312	-	518	897	55,643	9,899	29,928	23,329	1,035,522
Brunswick													
Bald Head Island	7,403,549	-	-	812,546	38,060	30,347	125	689	62,242	12,351	17,905	37,018	8,414,833
Belville	132,943	-	-	-	372,130	-	-	8,449	52,187	3,526	7,242	42,137	618,613
Boiling Spring Lakes	864,300	-	-	-	1,045,459	-	-	23,436	121,880	74,926	65,540	283,016	2,478,557
Bolivia	6,855	-	-	-	31,112	-	-	624	10,581	7,873	614	5,962	63,621
Calabash	268,184	40,939	-	-	367,953	-	1,236	7,790	95,173	27,469	7,216	56,309	872,269
Carolina Shores	412,322	-	-	-	628,151	-	2,110	13,297	107,628	36,127	5,803	92,187	1,297,624
Caswell Beach	565,503	-	-	171,900	87,616	-	292	1,737	32,384	7,062	6,044	8,296	880,834
Holden Beach	1,553,725	-	-	1,256,116	138,745	-	457	2,509	101,713	12,987	48,015	33,222	3,147,490
Leland	2,734,643	-	-	76,678	2,762,440	-	9,289	59,016	658,354	38,396	54,124	387,368	6,780,309
Navassa	220,250	-	-	-	333,463	-	-	6,568	28,930	5,340	4,931	42,275	641,757
Northwest	103,101	-	-	-	158,386	-	-	3,206	6,209	6,495	91	22,984	300,473
Oak Island	6,854,553	-	-	800,604	1,486,389	-	4,955	29,593	381,443	35,360	172,753	292,979	10,058,628
Ocean Isle Beach	2,314,970	-	-	971,564	110,984	-	374	2,400	163,548	14,219	89,555	28,732	3,696,346
Sandy Creek	40,403	-	-	-	55,630	-	-	1,135	5,036	2,074	548	9,880	114,705
Shallotte	2,445,757	-	-	60,705	661,287	-	2,262	16,027	254,595	57,200	64,889	111,571	3,674,293
Southport	1,703,292	22,130	-	52,163	596,564	-	1,998	12,357	175,850	62,017	53,414	95,775	2,775,560
St James	634,453	-	-	-	641,685	-	2,160	13,808	155,918	34,750	91,283	-	1,574,057
Sunset Beach	1,925,349	-	-	801,285	723,722	-	2,436	15,585	236,188	52,890	44,920	129,006	3,931,381
Varnamtown	25,395	-	-	-	114,562	-	-	2,361	16,381	9,204	2,253	-	170,156
Buncombe													
Asheville	46,256,239	-	-	-	15,795,321	-	56,849	363,888	3,861,995	2,011,624	1,064,889	2,277,033	71,687,838
Biltmore Forest	2,435,712	-	-	-	826,144	-	956	5,820	95,273	446	19,826	61,499	3,445,676
Black Mountain	3,454,667	-	-	-	1,184,807	-	5,494	34,120	325,894	95,791	133,812	225,844	5,460,428
Montreat	880,980	-	-	-	301,339	-	492	3,126	28,812	9,866	13,827	38,372	1,276,813
Weaverville	2,430,975	-	-	-	890,027	-	2,545	15,914	273,820	91,290	48,847	101,861	3,855,279
Woodfin	1,634,878	-	-	-	578,228	-	4,245	26,651	159,687	24,917	63,510	174,644	2,666,760

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1 [\$]	State aid:	Municipal Shares of State Levied Taxes:						Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]	
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]									
Burke													
Connelly Springs	70,265	-	-	-	294,661	-	1,186	-	30,773	23,427	6,984	36,315	463,612
Drexel	336,274	-	-	-	317,820	3,413	1,283	-	52,555	24,481	38,771	56,121	830,718
Glen Alpine	237,940	-	-	-	250,163	-	1,013	-	31,768	13,657	5,864	42,917	583,322
Hickory**	See Catawba County												
Hildebran	248,232	-	-	-	332,451	-	1,346	-	108,287	18,329	9,458	48,084	766,187
Long View**	See Catawba County												
Morganton	7,579,072	-	-	-	2,875,549	102,601	11,611	73,375	985,847	360,402	144,536	476,277	12,609,270
Rhodhiss*	209,025	38	-	-	169,488	-	-	-	20,890	6,191	5,496	34,469	445,598
Rutherford College	114,143	-	-	-	225,909	-	913	-	84,653	15,987	11,344	45,719	498,668
Valdese	1,627,864	-	-	-	766,008	119,075	3,092	19,476	243,620	70,243	60,564	146,216	3,056,157
Cabarrus													
Concord	43,313,902	1,863,163	-	-	11,992,099	-	54,723	344,542	2,439,234	684,800	582,252	2,101,620	63,376,337
Harrisburg	2,466,530	3,270	-	-	931,914	-	7,754	55,593	406,870	72,990	99,997	337,669	4,382,587
Kannapolis*	18,535,653	527,944	-	-	5,797,042	-	29,642	185,562	1,086,716	292,049	359,656	1,210,432	28,024,696
Locust**	See Stanly County												
Midland	513,492	-	-	-	138,754	-	2,168	13,405	84,350	40,424	12,722	65,435	870,750
Mount Pleasant	658,985	-	-	-	177,261	-	1,132	7,197	50,973	25,944	20,376	47,158	989,026
Caldwell													
Blowing Rock**	See Watauga County												
Cajah Mountain	-	-	-	-	444,911	-	1,946	-	47,263	25,204	13,274	-	532,598
Cedar Rock	86,199	-	-	-	47,962	-	209	-	10,583	4,184	1,227	16,362	166,727
Gamewell	-	-	-	-	627,974	-	2,750	-	72,393	34,318	15,993	-	753,427
Granite Falls	1,575,322	-	-	-	750,665	-	3,280	20,494	164,890	55,490	41,996	148,675	2,760,813
Hickory**	See Catawba County												
Hudson	968,227	-	-	-	566,689	-	2,488	-	123,329	49,943	38,740	116,944	1,866,359
Lenoir	8,153,614	196,367	-	64,105	2,889,060	656,759	12,628	79,120	933,346	368,338	158,505	560,254	14,072,096
Rhodhiss**	See Burke County												
Sawmills	470,727	-	-	-	816,408	-	3,573	-	231,186	34,065	33,179	148,122	1,737,260
Camden													
Elizabeth City**	See Pasquotank County												
Carteret													
Atlantic Beach	2,798,101	548,146	-	-	920,595	-	1,078	6,503	185,831	49,488	104,257	56,803	4,670,803
Beaufort	2,069,099	36,256	-	-	687,042	-	2,774	17,565	170,626	56,303	30,214	117,548	3,187,427
Bogue	37,059	-	-	-	14,432	-	-	2,977	42,805	2,094	5,936	19,645	124,947
Cape Carteret	634,971	8,293	-	-	204,849	-	1,249	8,336	70,831	12,764	26,580	68,964	1,036,837
Cedar Point	222,728	-	-	-	70,558	-	818	5,563	51,385	22,471	25,211	31,269	430,002
Emerald Isle	3,428,440	14,041	-	-	1,807,304	-	2,561	15,897	257,576	52,577	125,460	145,575	5,849,431
Indian Beach	995,666	735	-	-	332,631	-	-	485	43,091	4,404	14,459	-	1,391,471
Morehead City	5,215,528	73,688	-	-	1,653,487	-	5,972	37,664	538,463	165,961	132,981	252,306	8,076,050
Newport	1,042,576	23,165	-	-	319,269	-	2,855	18,020	138,446	41,699	42,294	111,325	1,739,649
Peletier	37,774	-	-	-	14,393	-	-	2,799	24,314	8,238	6,154	16,515	110,188
Pine Knoll Shores	1,616,095	37,797	-	-	762,532	-	966	5,823	96,983	35,032	29,394	44,816	2,629,439

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Caswell													
Milton	31,100	-	-	-	9,284	-	-	719	4,434	1,781	599	-	47,918
Yanceyville	321,418	-	-	-	129,371	-	1,425	8,826	76,132	22,757	14,349	40,879	615,157
Catawba													
Brookford	154,854	94	-	-	77,803	3,161	271	1,659	9,786	1,928	4,288	14,831	268,676
Catawba	333,373	-	-	-	125,809	-	437	2,617	23,163	18,757	4,598	21,251	530,006
Claremont	1,614,826	-	-	12,006	253,907	90,691	891	5,871	254,965	49,157	33,911	42,822	2,359,046
Conover	4,026,957	3,597	-	-	1,598,863	199,605	5,588	35,442	540,265	148,785	70,314	244,878	6,874,294
Hickory*	21,857,130	-	-	1,067,127	7,902,146	428,778	27,606	173,673	1,997,971	707,433	450,776	1,176,729	35,789,369
Long View*	1,355,241	-	-	-	942,260	25,684	3,359	17,881	178,281	26,234	22,124	142,615	2,713,680
Maiden*	2,935,063	-	-	-	658,614	2,629	2,299	14,415	321,717	79,534	22,097	108,851	4,145,219
Newton	4,979,058	440	-	-	2,586,427	25,783	9,025	56,304	553,411	228,290	84,662	379,971	8,903,372
Chatham													
Cary**	See Wake County												
Goldston	33,190	366	-	-	54,662	-	199	1,170	9,200	4,843	1,073	11,296	115,999
Pittsboro	1,280,121	12,018	-	-	638,726	-	2,368	16,317	104,091	38,953	26,673	114,970	2,234,236
Siler City	1,915,980	41,775	-	-	1,515,681	-	5,554	34,371	289,452	68,801	36,168	211,705	4,119,487
Cherokee													
Andrews	472,145	4,820	-	-	415,712	-	1,243	7,738	53,313	27,356	6,049	54,200	1,042,575
Murphy	823,452	-	-	-	372,778	-	1,116	7,071	16,253	63,435	10,730	55,986	1,350,822
Chowan													
Edenton	1,476,072	72,371	-	-	442,045	49,842	3,446	21,638	278,518	76,124	29,666	137,672	2,587,393
Clay													
Hayesville	96,998	-	-	-	29,908	-	247	1,352	15,731	30,049	1,493	11,713	187,491
Cleveland													
Belwood	-	-	-	-	-	-	-	-	17,508	6,711	3,926	-	28,145
Boiling Springs	785,395	2,299	-	13,641	304,167	-	3,129	-	112,094	42,819	35,345	127,766	1,426,655
Casar	6,371	-	-	-	2,522	267	-	-	9,686	17,421	-	-	36,267
Earl	16,320	-	-	-	6,357	-	174	-	4,771	5,295	2,731	6,651	42,300
Fallston	20,150	-	-	-	7,816	244	-	1,043	22,629	13,754	4,040	18,582	88,258
Grover	134,645	-	-	-	52,288	5,759	484	3,061	16,183	31,675	2,691	23,180	269,965
Kings Mountain*	3,010,796	44,768	-	62,472	1,128,124	-	7,331	45,936	500,352	218,166	46,381	304,397	5,368,723
Kingstown	77,625	-	-	-	30,169	-	489	-	12,852	4,217	2,883	13,796	142,032
Lattimore	33,526	-	-	-	12,790	-	356	-	9,563	4,926	694	12,885	74,741
Lawndale	50,750	-	-	-	19,742	15,520	421	-	14,547	42,944	3,791	18,578	166,293
Mooresboro	-	-	-	-	-	-	-	-	7,573	29,085	1,251	-	37,909
Patterson Springs	-	-	-	-	-	-	423	-	11,544	2,614	2,223	-	16,805
Polkville	13,233	-	-	-	5,166	424	-	936	11,387	11,868	1,964	13,147	58,125
Shelby	7,321,129	8,650	-	126,791	2,882,587	-	14,003	88,206	798,636	607,943	184,691	600,166	12,632,801
Waco	21,515	-	-	-	7,393	-	221	-	6,129	7,559	742	12,557	56,117

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Columbus													
Boardman	2,937	-	-	-	25,231	-	-	-	5,549	959	-	-	34,676
Bolton	114,996	389	-	-	96,276	-	440	2,998	14,708	4,964	1,028	31,605	267,404
Brunswick	76,779	565	-	-	168,054	-	762	4,861	11,269	6,652	3,590	24,679	297,212
Cerro Gordo	14,211	-	-	-	32,701	-	148	-	8,437	3,198	145	7,286	66,126
Chadbourn	493,335	11,440	-	-	291,073	-	1,315	8,059	77,840	22,696	12,899	63,158	981,814
Fair Bluff	266,559	1,013	-	-	154,576	-	696	4,129	36,644	11,322	4,125	39,988	519,051
Lake Waccamaw	523,408	5,018	-	-	216,202	-	984	6,425	47,676	15,491	5,703	45,542	866,449
Sandyfield	49,935	-	-	-	63,753	-	-	-	5,048	1,432	1,672	13,761	135,601
Tabor City	1,013,323	58,729	-	-	599,433	6,257	2,718	17,223	112,417	26,080	16,352	111,112	1,963,643
Whiteville	1,920,809	195,718	-	-	805,007	73,885	3,655	23,418	297,073	105,125	56,698	163,965	3,645,354
Craven													
Bridgeton	338,698	1,679	-	-	129,895	-	290	1,976	19,980	8,886	3,513	15,382	520,299
Cove City	26,273	140	-	-	10,167	198	-	1,737	14,247	6,902	809	12,631	73,105
Dover	46,102	-	-	-	21,384	-	284	1,746	9,473	7,790	836	12,844	100,459
Havelock	4,393,865	31,592	-	-	1,771,818	-	-	91,277	766,547	176,555	123,343	496,222	7,851,220
New Bern	12,995,139	369,913	-	-	5,253,096	-	19,804	128,396	1,508,787	380,064	316,517	834,142	21,805,859
River Bend	875,183	2,041	-	-	344,640	-	2,147	13,561	73,580	22,571	62,388	89,167	1,485,279
Trent Woods	1,077,988	3,055	-	-	489,404	-	-	18,072	34,928	31,840	26,730	107,104	1,789,120
Vanceboro	258,092	10,823	-	-	101,025	-	676	4,372	33,391	18,901	4,656	32,674	464,610
Cumberland													
Eastover	590,540	-	-	-	583,055	-	-	15,719	154,944	49,742	23,214	72,702	1,489,916
Falcon*	22,658	-	-	-	50,974	-	-	1,347	16,466	3,670	2,583	10,138	107,837
Fayetteville	59,714,324	2,511,086	-	-	33,055,640	-	142,489	902,467	5,304,335	1,929,157	2,540,178	5,311,546	111,411,223
Godwin	28,546	-	-	-	23,747	-	-	602	3,659	5,026	-	4,370	65,949
Hope Mills	4,212,885	18,452	-	-	2,384,735	-	10,290	65,753	446,578	102,712	209,818	398,349	7,849,572
Linden	13,541	-	-	-	21,172	-	91	563	3,622	5,235	1,973	4,990	51,187
Spring Lake	2,889,478	143,783	-	-	1,886,991	-	8,104	49,549	246,998	101,833	109,382	273,202	5,709,320
Stedman	265,092	6,312	-	-	160,879	-	695	-	26,948	10,898	13,833	29,300	513,956
Wade	84,962	-	-	-	92,131	-	-	2,409	11,868	9,008	5,436	16,960	222,774
Currituck	No incorporated towns												
Dare													
Duck	2,694,542	-	-	-	742,393	-	274	1,599	152,403	5,959	34,709	-	3,631,879
Kill Devil Hills	5,754,174	38,972	-	-	1,640,833	-	4,601	28,925	325,656	99,956	210,814	231,635	8,335,566
Kitty Hawk	2,633,144	-	-	-	786,157	-	2,271	14,164	181,112	42,663	127,267	100,464	3,887,243
Manteo	1,636,614	10,189	-	-	486,397	-	919	6,209	97,787	27,967	103,521	31,880	2,401,481
Nags Head	5,525,154	38,843	-	-	1,452,451	-	1,945	11,932	292,774	59,045	202,158	113,055	7,697,357
Southern Shores	2,479,235	-	-	-	720,469	-	1,840	11,746	116,072	39,063	106,102	112,964	3,587,491
Davidson													
Denton	639,605	-	-	-	262,990	2,903	1,139	-	38,652	18,702	15,055	53,186	1,032,233
High Point**	See Guilford County												
Lexington	8,186,479	-	-	257,250	3,094,801	-	13,390	82,326	1,345,462	286,724	157,097	577,473	14,001,002
Midway	169,161	-	-	-	735,441	-	3,193	-	103,714	63,217	18,586	-	1,093,311
Thomasville*	9,329,487	62,962	-	67,059	4,258,215	193,681	18,463	116,364	928,639	231,348	247,242	694,332	16,147,793
Wallburg	118,203	-	-	-	479,337	-	-	-	30,585	38,052	12,115	-	678,292

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Davie													
Bermuda Run	686,127	-	-	-	295,504	-	1,156	7,500	90,704	22,587	31,047	-	1,134,625
Cooleemee	145,166	-	-	-	169,745	-	662	4,172	30,710	15,466	3,864	27,857	397,643
Mocksville	2,085,857	-	-	-	869,894	176,945	3,400	21,954	259,311	59,231	22,544	152,265	3,651,400
Duplin													
Beulaville	393,403	2,662	-	-	217,922	-	857	5,617	53,796	15,093	8,016	43,767	741,133
Calypso	72,855	225	-	-	90,093	-	354	-	40,206	4,095	2,044	19,938	229,810
Faison*	273,924	-	-	-	160,347	20,862	631	4,181	52,906	10,772	1,062	32,217	556,902
Greenevers	49,660	-	-	-	109,211	-	-	2,750	7,286	4,165	2,487	18,519	194,078
Harrells**	See Sampson County												
Kenansville	256,198	-	-	-	168,293	-	651	3,717	63,113	16,709	3,438	33,389	545,508
Magnolia	158,157	-	-	-	168,181	-	657	3,040	19,621	7,865	1,771	33,662	392,953
Mount Olive**	See Wayne County												
Rose Hill	395,110	1,240	-	-	274,751	-	1,080	7,051	42,106	18,377	6,803	52,786	799,303
Teachey	97,738	-	-	-	67,898	-	265	-	6,690	3,609	1,668	13,333	191,200
Wallace*	1,393,527	161,874	-	-	667,263	-	2,617	16,876	132,076	41,280	23,075	112,589	2,551,177
Warsaw	854,948	6,451	-	-	543,473	-	2,124	13,284	102,718	32,618	10,933	92,598	1,659,147
Durham													
Chapel Hill**	See Orange County												
Durham*	128,447,387	3,460,825	-	-	43,770,004	-	157,805	994,213	8,250,565	2,629,928	2,364,985	5,703,259	195,778,971
Morrisville**	See Wake County												
Raleigh**	See Wake County												
Edgecombe													
Conetoe	17,585	-	-	-	43,504	-	210	1,278	6,948	3,064	1,109	9,692	83,390
Leggett	11,119	-	-	-	8,567	-	-	260	1,995	1,621	-	-	23,562
Macclesfield	66,739	455	-	-	64,253	-	312	2,045	907	10,357	1,180	14,571	160,819
Pinetops	216,162	1,395	-	-	190,575	-	923	5,962	517	23,272	5,780	45,645	490,232
Princeville	-	-	-	-	307,132	-	1,480	9,038	14,108	21,724	9,250	57,489	420,220
Rocky Mount**	See Nash County												
Sharpsburg**	See Nash County												
Speed	-	-	-	-	10,566	-	-	347	936	1,793	-	3,204	16,845
Tarboro	3,518,539	100,644	-	-	1,577,555	189,362	7,646	49,545	646,048	173,997	200,773	322,850	6,786,958
Whitakers**	See Nash County												
Forsyth													
Bethania	109,576	-	-	-	34,391	-	236	1,421	10,338	1,874	3,042	7,200	168,078
Clemmons	2,352,196	710	-	-	657,473	-	12,792	80,970	585,440	125,786	210,374	494,191	4,519,932
High Point**	See Guilford County												
Kernersville*	12,703,351	96,921	-	-	3,713,775	681,997	15,847	100,515	847,565	281,783	267,363	611,558	19,320,675
King**	See Stokes County												
Lewisville	2,292,255	250	-	-	663,291	-	8,888	54,943	321,350	64,895	173,870	342,001	3,921,743
Rural Hall	949,201	-	-	-	268,663	3,091	2,010	12,724	128,277	27,026	25,401	82,409	1,498,802
Tobaccoville*	95,206	-	-	-	27,446	1,207	1,731	10,574	60,224	12,234	14,032	49,992	272,646
Walkertown	853,145	19,551	-	-	249,810	-	3,268	20,267	196,798	33,950	41,502	117,591	1,535,883
Winston-Salem	157,146,723	5,204,460	-	-	29,123,918	2,336,010	158,415	998,021	8,718,657	3,000,007	2,442,608	6,208,147	215,336,967

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid: Hold harmless distribution § 105-521	Municipal Shares of State Levied Taxes:							Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:					Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]		
		License taxes	Meals taxes	Occupancy taxes										
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Franklin														
Bunn	154,246	1,027	-	-	44,484	-	246	1,499	15,609	5,465	1,452	11,310	235,338	
Centerville	-	-	-	-	-	-	-	389	3,133	465	191	-	4,178	
Franklinton	730,562	9,117	-	-	203,251	-	1,470	8,817	57,198	23,841	15,196	62,688	1,112,141	
Louisburg	1,362,945	22,459	-	-	408,102	-	2,383	14,788	215,951	49,052	22,488	94,645	2,192,812	
Youngsville	766,446	6,732	-	-	201,298	-	810	5,043	33,298	14,356	10,343	34,725	1,073,051	
Wake Forest**	See Wake County													
Gaston														
Belmont	5,154,179	56,060	-	65,655	1,557,783	-	6,965	43,717	438,304	152,133	105,678	278,595	7,859,070	
Bessemer City	1,449,989	25,102	-	-	440,372	36,515	3,707	23,171	243,718	93,730	41,856	162,981	2,521,140	
Cherryville	1,649,278	9,340	-	-	500,294	14,291	3,952	24,991	172,779	117,013	47,033	182,291	2,721,262	
Cramerton	2,019,898	213	-	-	607,800	-	2,749	18,072	110,704	28,189	40,592	106,303	2,934,520	
Dallas	970,848	17,714	-	-	290,284	-	3,003	19,476	123,546	82,189	17,858	121,712	1,646,630	
Gastonia	26,813,051	1,174,401	-	394,982	8,347,330	24,391	49,724	311,311	2,454,298	1,170,601	582,084	1,963,996	43,286,168	
High Shoals	123,089	-	-	-	37,791	11,686	495	-	13,003	6,225	2,354	18,558	213,200	
Kings Mountain**	See Cleveland County													
Lowell	1,041,309	4,342	-	-	312,671	33,924	2,297	15,299	91,546	40,645	29,433	89,939	1,661,404	
McAdenville	312,229	-	-	-	91,782	-	439	-	236,272	9,431	5,376	17,123	672,652	
Mount Holly	6,414,659	-	-	55,792	1,974,748	118,700	9,061	59,259	493,583	142,878	123,913	369,609	9,762,201	
Ranlo	672,502	-	-	-	206,184	19,747	2,343	-	130,258	21,593	22,775	94,207	1,169,608	
Spencer Mountain	2,100	-	-	-	660	1,509	28	-	879	767	-	1,165	7,108	
Stanley	1,323,471	-	-	-	398,758	-	2,392	6,128	94,451	77,453	13,876	102,462	2,018,990	
Gates														
Gatesville	55,020	-	-	-	50,609	-	215	1,391	9,307	6,034	-	10,024	132,600	
Graham														
Lake Santeetlah	73,246	-	-	-	27,074	-	-	-	4,769	953	-	8,284	114,325	
Robbinsville	276,229	-	-	-	91,751	37,177	446	-	64,140	26,840	671	17,433	514,687	
Granville														
Butner	1,889,553	-	-	-	1,097,355	-	5,014	32,994	309,574	103,784	9,452	175,823	3,623,549	
Creedmoor	1,917,449	29,726	-	-	589,850	-	2,699	17,929	100,794	111,024	89,864	109,742	2,969,076	
Oxford	3,115,550	218,378	-	-	1,319,913	-	5,984	36,910	389,185	99,353	78,476	230,742	5,494,491	
Stem	151,118	-	-	-	66,739	-	-	2,015	10,423	4,662	1,759	14,132	250,848	
Stovall	78,404	-	-	-	62,202	-	283	1,815	7,879	3,728	1,647	13,808	169,767	
Greene														
Hookerton	73,490	15	-	-	29,661	-	293	1,776	19,963	5,648	934	13,110	144,890	
Snow Hill	328,967	-	-	-	138,011	-	1,110	6,928	58,474	33,329	38,443	47,534	652,796	
Walstonburg	53,913	166	-	-	22,731	-	153	953	58	1,959	247	7,609	87,788	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Guilford													
Archdale**	See Randolph County												
Burlington**	See Alamance County												
Gibsonville**	See Alamance County												
Greensboro	154,383,332	5,723,789	-	3,541,645	38,847,175	814,646	184,568	1,170,117	10,432,314	4,636,245	3,237,836	7,013,308	229,984,975
High Point*	61,335,329	2,708,063	-	1,521,558	14,796,395	757,800	71,316	454,017	3,769,624	1,017,050	1,033,990	2,778,678	90,243,820
Jamestown	1,552,643	-	-	-	390,588	-	2,327	14,714	149,634	83,036	44,707	93,582	2,331,231
Kernersville**	See Forsyth County												
Oak Ridge	692,258	-	-	-	171,863	-	4,132	27,426	166,073	31,784	62,898	-	1,156,435
Pleasant Garden	88,474	-	-	-	21,293	-	-	19,528	116,824	3,901	34,062	-	284,081
Sedalia	116,075	-	-	-	27,774	-	437	2,712	18,060	517	2,565	15,015	183,155
Stokesdale	-	-	-	-	-	991	-	21,958	198,617	14,175	35,469	-	271,209
Summerfield	455,447	-	-	-	98,957	-	-	44,519	250,887	25,020	92,035	-	966,865
Whitsett	23,399	-	-	-	6,031	-	433	2,565	26,822	13,934	2,571	-	75,755
Halifax													
Enfield	680,882	4,271	-	-	199,247	-	1,682	10,953	49,487	27,331	14,983	75,402	1,064,237
Halifax	69,932	123	-	-	24,160	-	-	1,014	11,436	6,924	1,847	9,193	124,628
Hobgood	65,889	237	-	-	23,648	-	243	1,503	10,479	4,416	941	14,754	122,110
Littleton	241,175	5,525	-	-	84,559	3,398	460	2,916	23,386	11,188	13,125	24,376	410,107
Roanoke Rapids	7,090,480	189,898	-	103,355	2,474,797	-	10,901	68,158	694,567	243,795	175,221	458,878	11,510,050
Scotland Neck	569,730	13,549	-	-	194,669	1,896	1,427	8,908	99,019	27,879	20,199	65,496	1,002,772
Weldon	1,488,480	16,090	-	-	224,416	-	1,141	7,162	60,134	20,489	20,314	49,464	1,887,690
Harnett													
Angier*	1,502,861	23,295	-	-	508,996	-	3,014	18,999	122,341	31,727	41,686	126,076	2,378,995
Benson**	See Johnston County												
Broadway**	See Lee County												
Coats	574,186	1,858	-	-	199,552	-	1,465	9,224	48,805	15,735	21,802	66,094	938,722
Dunn	3,711,355	109,644	-	-	1,311,160	18,612	6,555	40,450	388,028	131,086	79,238	288,490	6,084,620
Erwin	1,183,362	15,269	-	-	491,509	28,475	3,136	19,237	101,156	45,341	16,526	135,737	2,039,748
Lillington	1,433,918	6,881	-	-	510,539	-	2,213	13,921	183,962	33,060	33,778	96,107	2,314,379
Haywood													
Canton	2,589,108	45,612	-	-	879,033	133,371	2,877	18,349	675,259	101,435	50,508	134,806	4,630,358
Clyde	331,676	568	-	-	265,678	-	866	-	29,832	48,815	13,927	37,674	729,036
Maggie Valley	1,706,938	22,583	-	-	265,507	-	862	5,009	66,557	37,644	47,965	30,889	2,183,954
Waynesville	4,565,602	19,318	-	-	2,082,638	-	6,808	42,833	365,797	290,773	136,867	327,478	7,838,115
Henderson													
Flat Rock	712,394	-	-	-	237,727	-	-	13,548	119,685	44,689	46,665	-	1,174,708
Fletcher	3,077,115	24,428	-	-	1,033,312	-	4,830	31,265	487,903	71,089	63,803	180,275	4,974,020
Hendersonville	6,692,516	479,316	-	-	2,315,328	35,950	9,019	57,144	553,452	339,570	124,646	366,734	10,973,674
Laurel Park	1,329,520	-	-	-	428,930	-	1,514	9,480	67,681	10,613	30,698	94,371	1,972,807
Mills River	734,984	-	-	-	231,403	-	-	29,490	251,831	91,992	26,923	-	1,366,623
Saluda**	See Polk County												

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Hertford													
Ahoskie	2,061,220	260,751	-	44,544	841,858	-	3,475	21,850	165,785	66,079	39,265	153,890	3,658,716
Cofield	115,287	560	-	-	44,092	26,700	-	1,789	39,101	4,942	-	10,845	243,317
Como	16,761	-	-	-	5,972	-	-	394	3,207	2,209	340	-	28,883
Harrellsville	22,285	-	-	-	8,411	-	71	459	2,414	1,662	413	2,986	38,701
Murfreesboro	830,192	-	-	-	321,375	-	1,908	12,292	79,968	30,917	25,572	82,280	1,384,503
Winton	190,471	3,483	-	-	78,944	13,085	557	3,336	18,348	10,392	4,413	24,402	347,430
Hoke													
Raeford	1,842,336	560	-	-	732,217	136,722	3,141	20,113	376,038	50,444	40,627	142,531	3,344,727
Red Springs**	See Robeson County												
Hyde													
No incorporated towns													
Iredell													
Davidson**	See Mecklenburg County												
Harmony	29,488	-	-	-	115,389	-	378	2,301	18,317	8,905	2,914	14,834	192,527
Love Valley	24,435	-	-	-	22,662	-	77	488	879	136	451	7,729	56,857
Mooreville	29,133,483	53,500	-	673,250	6,718,113	-	22,159	142,330	1,566,984	232,705	209,199	850,765	39,602,488
Statesville	11,218,496	350,168	-	677,747	5,265,868	210,930	17,287	106,728	1,359,092	357,547	162,080	716,609	20,442,552
Troutman	1,499,613	-	-	-	500,160	-	1,650	10,602	121,694	26,773	23,007	73,812	2,257,310
Jackson													
Dillsboro	98,741	1,569	-	-	34,289	-	-	1,006	13,006	9,202	2,177	6,110	166,100
Forest Hills	36,521	-	-	-	11,597	-	-	-	-	4,893	1,447	10,961	65,418
Highlands**	See Macon County												
Sylva	1,239,072	30,238	-	-	416,920	-	1,781	11,274	202,835	75,543	16,877	68,747	2,063,287
Webster	29,569	-	-	-	12,941	-	-	-	20,022	5,717	1,735	-	69,985
Johnston													
Archer Lodge	383,201	-	-	-	79,759	-	-	18,739	76,198	55,611	12,497	-	626,005
Benson*	1,484,153	-	-	11,322	496,304	-	2,341	14,450	300,232	38,434	21,256	100,356	2,468,848
Clayton*	7,865,973	116,885	-	-	2,511,543	-	10,812	70,355	542,968	89,308	207,833	432,697	11,848,374
Four Oaks	450,819	3,713	-	-	130,709	-	1,335	8,388	55,347	18,931	7,798	59,481	736,521
Kenly*	762,312	-	-	22,594	234,514	-	1,032	5,845	48,207	20,422	4,822	43,958	1,143,705
Micro	112,135	50	-	-	39,006	-	322	1,924	13,500	3,484	1,028	12,785	184,234
Pine Level	443,130	-	-	-	133,949	-	1,215	7,422	40,416	12,096	6,702	49,989	694,919
Princeton	379,430	2,153	-	-	121,741	-	862	5,212	49,944	16,274	1,137	37,077	613,828
Selma	2,091,943	9,422	-	97,891	654,408	30,969	4,435	26,512	233,605	71,057	31,141	166,307	3,417,690
Smithfield	5,768,650	144,716	-	123,382	1,781,046	-	7,936	47,859	639,605	180,543	120,680	315,706	9,130,123
Wilson's Mills	410,059	-	-	-	131,308	-	-	9,939	32,042	1,275	8,916	55,857	649,396
Zebulon**	See Wake County												
Jones													
Maysville	231,586	2,124	-	-	67,184	-	692	4,419	27,854	7,926	8,319	33,554	383,659
Pollocksville	60,144	-	-	-	17,940	-	-	1,347	10,530	5,205	2,440	11,505	109,111
Trenton	53,350	-	-	-	16,014	277	-	1,244	14,776	6,545	1,079	9,296	102,580
Lee													
Broadway*	361,317	-	-	-	214,474	-	825	5,324	32,862	13,589	6,386	37,724	672,502
Sanford	11,753,817	2,055	-	-	5,080,934	-	19,298	61,044	1,189,513	259,010	213,392	776,434	19,355,496

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1 [\$]	State aid:	Municipal Shares of State Levied Taxes:						Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]	
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]									
Lenoir													
Grifton**	See Pitt County												
Kinston	9,356,079	248,992	-	216,599	3,136,987	42,630	14,964	93,916	1,438,369	433,027	186,441	614,365	15,782,369
La Grange	608,666	50	-	-	213,460	-	1,951	12,448	82,737	40,460	31,398	91,986	1,083,154
Pink Hill	197,880	-	-	-	68,994	5,415	373	2,392	20,107	13,026	994	19,990	329,170
Lincoln													
Lincolnton	4,603,726	-	-	41,548	2,158,370	111,816	7,375	45,667	433,735	361,373	54,384	305,324	8,123,318
Maiden**	See Catawba County												
Macon													
Franklin	1,637,506	37,527	-	102,149	494,344	-	-	16,672	223,429	171,848	31,993	119,188	2,834,656
Highlands*	2,560,997	-	-	-	779,938	-	643	4,008	87,116	59,706	34,928	54,585	3,581,920
Madison													
Hot Springs	-	-	-	-	95,358	-	402	2,431	17,652	7,610	2,376	23,547	149,375
Mars Hill	514,695	2,453	-	-	304,777	-	1,291	8,078	79,660	35,366	6,962	53,216	1,006,498
Marshall	344,694	-	-	-	139,587	-	592	3,769	46,217	59,359	3,413	21,956	619,586
Martin													
Bear Grass	14,109	-	-	-	5,308	-	-	316	2,092	2,056	321	2,545	26,747
Everetts	25,955	45	-	-	9,984	-	-	711	5,534	3,009	-	5,561	50,798
Hamilton	79,881	596	-	-	29,816	-	-	1,768	200,758	4,956	1,466	13,981	333,223
Hassell	6,150	-	-	-	2,268	-	-	364	4,278	1,191	-	4,321	18,571
Jamesville	119,689	75	-	-	45,521	-	329	2,127	9,872	14,092	2,492	15,831	210,029
Oak City	66,552	-	-	-	25,248	-	222	1,373	7,777	5,097	2,268	12,897	121,434
Parmele	58,524	-	-	-	22,113	-	-	1,205	4,171	3,001	-	9,163	98,177
Robersonville	510,402	12,329	-	-	190,621	16,084	1,033	6,447	80,111	31,701	12,575	55,789	917,092
Williamston	2,561,284	106,582	-	-	966,878	44,018	3,799	23,917	170,382	109,779	46,939	165,906	4,199,482
McDowell													
Marion	1,989,710	48,493	-	-	1,017,856	64,846	5,445	34,987	291,965	205,515	71,815	211,313	3,941,945
Old Fort	372,661	2,225	-	-	185,457	113,210	634	-	83,614	31,313	7,620	29,211	825,945
Mecklenburg													
Charlotte	394,220,614	39,818,002	-	-	80,816,520	-	501,422	3,201,792	25,518,339	10,916,010	7,958,761	18,589,445	581,540,905
Cornelius	12,347,984	-	-	-	2,377,845	-	17,079	108,249	822,675	266,310	250,783	643,495	16,834,419
Davidson*	5,919,045	-	-	-	1,115,153	-	7,495	47,608	377,245	144,292	134,171	283,098	8,028,108
Huntersville	16,768,528	-	-	-	3,244,403	-	31,249	203,612	1,455,902	411,204	536,545	1,210,497	23,861,939
Matthews	10,443,049	506,384	-	-	2,229,962	-	19,003	118,396	1,025,078	418,282	222,565	698,539	15,681,257
Mint Hill*	6,144,260	-	-	-	1,249,471	-	15,344	98,686	549,280	116,305	240,624	612,919	9,026,889
Pineville	5,478,835	514,747	-	-	943,349	-	5,180	32,552	665,930	104,364	45,697	174,158	7,964,812
Stallings**	See Union County												
Weddington**	See Union County												
Mitchell													
Bakersville	102,158	1,191	-	-	45,793	-	300	-	18,797	18,419	13,781	14,301	214,740
Spruce Pine	844,554	5,366	-	-	338,317	11,484	1,465	9,428	217,677	42,866	23,700	81,565	1,576,421

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Montgomery													
Biscoe	613,966	-	-	-	270,955	-	1,175	7,366	187,236	14,463	6,873	51,740	1,153,775
Candor*	386,006	30	-	-	132,712	-	576	3,639	74,777	13,035	3,036	28,034	641,846
Mount Gilead	385,576	45	-	-	195,311	9,689	845	5,117	42,171	27,132	8,886	38,819	713,591
Star	214,079	-	-	-	135,416	84,235	589	3,795	18,241	8,852	3,395	31,173	499,776
Troy	796,222	2,970	-	-	570,293	-	2,464	14,684	212,163	55,177	9,471	94,871	1,758,314
Moore													
Aberdeen	2,987,452	38,528	-	-	1,239,390	-	4,195	27,638	336,256	38,428	108,772	194,085	4,974,744
Cameron	114,496	-	-	-	57,852	-	195	1,235	7,470	4,777	1,135	8,774	195,932
Candor**	See Montgomery County												
Carthage	857,228	-	-	-	456,723	-	1,534	9,588	96,970	24,530	13,896	70,650	1,531,119
Foxfire Village	512,081	-	-	-	166,810	-	-	3,925	26,490	6,163	23,275	38,953	777,697
Pinebluff	364,684	97,909	-	-	276,413	-	929	5,819	44,875	10,347	16,671	51,786	869,433
Pinehurst	9,483,832	-	-	-	2,943,218	-	9,931	64,051	546,389	139,686	302,179	461,810	13,951,096
Robbins	368,863	1,789	-	-	236,563	5,515	791	1,205	30,685	13,543	1,256	34,238	694,447
Southern Pines	7,478,318	50,967	-	-	2,536,965	66,430	8,529	53,656	542,679	175,838	170,777	373,770	11,457,930
Taylorstown	333,756	-	-	-	161,980	-	539	3,141	16,207	8,090	3,210	21,741	548,665
Vass	298,956	-	-	-	152,565	-	511	3,133	26,439	14,599	6,805	28,613	531,620
Whispering Pines	1,521,940	1,799	-	-	576,550	-	1,949	12,738	79,478	21,454	39,435	106,223	2,361,567
Nash													
Bailey	184,688	1,586	-	-	101,942	-	417	2,474	23,393	13,898	25,250	18,454	372,103
Castalia	17,744	1,688	-	-	49,503	-	202	1,166	7,115	3,700	617	8,182	89,916
Dortches	-	-	-	-	154,701	-	-	4,064	20,489	3,522	687	-	183,463
Middlesex	270,026	2,164	-	-	140,377	-	575	3,575	18,844	8,550	796	25,990	470,896
Momeyer	15,455	-	-	-	40,747	-	-	975	5,607	3,856	991	-	67,631
Nashville	-	-	-	-	893,518	-	3,665	23,626	168,148	58,270	54,736	151,778	1,353,742
Red Oak	-	-	-	-	559,447	-	-	14,918	82,330	11,510	14,068	-	682,272
Rocky Mount*	21,689,538	363,557	-	-	9,287,524	-	39,884	249,920	2,282,496	873,769	593,449	1,599,978	36,980,114
Sharpsburg*	345,988	6,705	-	-	262,185	-	1,488	8,804	45,206	23,372	14,362	57,319	765,430
Spring Hope	454,731	5,487	-	-	221,374	-	907	5,741	53,323	18,474	37,814	39,896	837,747
Whitakers*	240,263	-	-	-	114,826	-	512	3,232	32,354	10,795	4,075	23,717	429,775
New Hanover													
Carolina Beach	4,367,482	121,724	-	656,910	1,358,603	-	3,962	24,822	257,775	71,738	133,038	178,400	7,174,454
Kure Beach	1,926,681	12,311	-	277,052	499,120	-	1,416	8,752	107,190	18,660	40,401	61,508	2,953,091
Wilmington	52,595,542	2,298,172	-	2,279,454	16,168,755	-	72,415	463,090	4,491,583	1,564,936	1,492,145	2,742,253	84,168,346
Wrightsville Beach	3,284,977	27,244	-	936,217	1,006,521	-	1,736	10,775	169,246	59,560	75,143	67,277	5,638,696
Northampton													
Conway	236,991	50	-	-	107,090	-	-	3,622	50,569	9,636	1,353	23,775	433,087
Garysburg	187,966	3,178	-	-	146,564	-	-	4,580	12,616	12,042	11,193	34,310	412,449
Gaston	200,969	1,902	-	-	147,082	-	-	4,991	32,619	18,489	14,969	40,265	461,286
Jackson	159,140	2,368	-	-	74,283	-	-	2,223	19,556	7,659	2,263	16,601	284,093
Lasker	10,638	-	-	-	15,228	-	-	529	2,913	1,172	449	3,919	34,848
Rich Square	311,718	1,975	-	-	124,184	-	-	4,151	32,378	12,598	4,480	31,166	522,650
Seaboard	125,244	-	-	-	84,893	-	-	2,738	15,701	6,554	7,628	19,534	262,292
Severn	122,607	-	-	-	36,123	15,832	-	1,196	24,326	2,187	1,001	9,155	212,427
Woodland	192,532	-	-	-	107,899	-	-	3,505	19,789	6,889	5,950	24,900	361,464

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid: Hold harmless distribution § 105-521	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:					Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Onslow													
Holly Ridge	737,509	10,325	-	-	315,169	-	900	5,498	57,118	9,569	13,881	42,152	1,192,122
Jacksonville	18,822,124	718,554	-	-	11,655,111	-	53,617	335,106	1,700,050	672,034	515,106	1,785,575	36,257,276
North Topsail Beach	1,988,772	12,264	-	747,952	672,101	-	539	3,224	107,984	17,654	53,902	25,735	3,630,125
Richlands	504,971	5,060	-	-	234,975	-	982	6,590	70,584	18,304	19,449	46,931	907,846
Surf City**	See Pender County												
Swansboro	1,493,440	23,175	-	-	626,487	-	1,768	11,551	89,677	26,194	26,771	70,201	2,369,264
Orange													
Carrboro	11,611,957	517,195	-	-	3,305,206	-	13,496	85,203	430,406	219,459	226,385	461,696	16,871,002
Chapel Hill*	35,663,186	-	-	872,115	9,655,388	-	39,207	248,837	1,967,754	834,305	835,587	1,408,128	51,524,507
Durham**	See Durham County												
Hillsborough	4,705,799	185,694	241,343	-	1,052,157	-	4,286	26,486	230,256	130,499	91,621	173,082	6,841,222
Mebane**	See Alamance County												
Pamlico													
Alliance	-	-	-	-	-	-	532	3,362	23,669	9,278	2,867	-	39,709
Arapahoe	-	-	-	-	-	-	894	-	2,409	12,366	3,557	2,532	21,758
Bayboro	77,296	774	-	-	20,117	-	760	861	5,420	28,325	9,898	8,719	32,446
Grantsboro	19,368	-	-	-	4,766	-	987	-	2,981	18,142	1,718	1,624	49,586
Mesic	25,455	-	-	-	6,705	-	127	153	953	3,651	3,226	718	6,557
Minnesott Beach	124,888	-	-	-	39,482	-	289	-	1,906	9,145	1,917	3,172	17,794
Oriental	424,657	-	-	21,385	113,063	-	609	-	3,899	34,699	6,527	12,361	39,037
Stonewall	78,219	-	-	-	20,788	-	-	-	1,217	8,172	1,940	386	7,982
Vandemere	44,897	-	-	-	11,634	-	177	-	1,101	7,558	3,237	840	14,259
Pasquotank													
Elizabeth City*	6,329,729	235,365	-	-	2,678,213	-	13,065	80,974	835,485	268,713	160,942	484,692	11,087,178
Pender													
Atkinson	50,742	-	-	-	55,895	-	200	1,304	11,754	6,851	1,160	12,545	140,452
Burgaw	1,315,365	7,597	-	6,786	766,722	-	2,728	16,889	132,664	61,025	25,129	106,712	2,441,617
Saint Helena	16,711	-	-	-	80,752	-	286	1,694	3,678	3,344	1,809	10,059	118,333
Surf City*	3,638,166	36,029	-	451,542	599,679	-	1,273	8,063	136,677	24,944	71,753	70,593	5,038,720
Topsail Beach	1,821,493	6,198	-	496,475	82,534	536	289	1,603	33,358	10,362	24,641	14,335	2,491,824
Wallace**	See Duplin County												
Watha	4,238	-	-	-	36,918	-	132	828	2,400	1,825	1,134	4,500	51,974
Perquimans													
Hertford	531,092	22,056	-	-	349,371	-	1,479	9,307	65,287	36,237	17,172	58,400	1,090,402
Winfall	201,514	3,671	-	-	96,767	-	410	2,578	16,738	7,065	2,775	18,840	350,357
Person													
Roxboro	3,977,719	186,445	-	-	1,180,380	9,960	5,827	36,339	430,765	155,504	81,457	224,801	6,289,197
Pitt													
Ayden	1,092,646	16,085	-	-	835,531	-	3,407	21,529	280,378	80,719	38,913	147,256	2,516,464
Bethel	336,798	956	-	-	276,001	-	1,125	6,885	29,830	26,157	11,713	51,261	740,725
Falkland	19,621	125	-	-	17,151	-	70	420	-	2,987	207	2,021	42,602
Farmville	1,439,990	6,848	-	-	790,436	8,172	3,223	20,316	258,895	69,665	37,029	138,995	2,773,568
Fountain	127,859	400	-	-	78,350	-	319	1,863	6,368	6,920	636	14,578	237,294
Greenville	30,758,377	1,395,854	-	-	14,189,498	-	57,874	368,940	4,329,280	1,159,537	953,188	2,125,754	55,338,302
Grifton*	566,114	-	-	-	408,258	-	1,764	11,417	88,799	32,699	5,208	74,670	1,188,929
Grimesland	71,510	6,801	-	-	75,410	-	308	1,932	14,317	17,181	3,337	13,234	204,029
Simpson	104,647	-	-	-	73,413	-	299	1,815	-	5,841	1,764	12,615	200,394
Winterville	3,182,307	14,440	-	-	1,560,111	-	6,363	40,463	101,891	78,603	77,683	254,386	5,316,246

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Polk													
Columbus	481,401	20,573	-	21,202	173,505	-	697	4,346	53,271	23,678	9,751	31,580	820,003
Saluda*	609,664	4,478	-	-	119,096	19,077	466	3,087	21,662	17,802	12,425	29,725	837,482
Tryon	902,320	85	-	1,705	286,667	47,070	1,151	7,158	51,678	33,336	19,991	65,701	1,416,861
Randolph													
Archdale*	2,735,107	91,119	-	-	1,737,721	-	7,585	49,610	314,929	143,364	114,576	309,328	5,503,337
Asheboro	12,071,614	303,230	-	-	4,067,642	214,817	17,329	109,453	1,607,117	276,117	170,087	658,250	19,495,657
Franklinville	153,230	-	-	-	198,371	-	841	-	54,400	3,224	3,140	33,685	446,890
High Point**	See Guilford County												
Liberty	868,652	19,177	-	-	438,344	786	1,864	11,555	84,990	50,129	15,663	89,369	1,580,528
Ramseur	696,694	7,001	-	-	275,220	22,335	1,172	-	(92)	18,327	11,556	50,746	1,082,959
Randleman	2,275,444	3,678	-	-	677,361	1,628	2,880	17,864	290,058	38,350	28,720	117,987	3,453,969
Seagrove	-	-	-	-	37,986	4,989	161	-	12,911	6,160	948	10,742	73,898
Staley	26,320	-	-	-	62,204	-	265	-	9,945	5,013	1,542	13,575	118,864
Thomasville**	See Davidson County												
Trinity	531,946	-	-	-	1,081,069	-	4,600	-	199,607	38,229	52,511	147,828	2,055,790
Richmond													
Dobbins Heights	107,025	-	-	-	157,794	-	594	3,752	14,739	3,085	5,478	31,193	323,660
Ellerbe	203,443	1,483	-	-	187,898	-	709	3,398	36,307	28,418	8,628	37,832	508,115
Hamlet	1,940,308	30,491	-	-	1,150,923	-	4,344	28,184	247,392	90,553	63,189	200,770	3,756,154
Hoffman	36,739	-	-	-	111,927	-	-	2,155	10,324	2,332	3,416	28,078	194,970
Norman	-	-	-	-	22,022	-	-	445	3,243	968	-	-	26,678
Rockingham	3,034,730	49,500	-	-	1,733,107	-	6,528	41,395	545,666	259,762	129,504	271,037	6,071,229
Robeson													
Fairmont	781,434	19,522	-	-	480,057	-	1,842	11,564	85,075	29,979	17,768	88,467	1,515,707
Lumber Bridge	20,931	-	-	-	17,973	-	-	-	6,493	3,168	1,306	3,971	53,841
Lumberton	9,163,343	1,120,017	-	454,069	3,913,948	-	15,007	93,535	984,594	336,649	191,257	632,882	16,905,301
Marietta	-	-	-	-	30,481	-	-	-	1,514	1,287	680	-	33,962
Maxton*	685,181	37,527	-	-	442,477	-	1,679	10,533	74,274	39,677	12,014	77,670	1,381,031
McDonald	1,673	-	-	-	20,865	-	-	-	2,629	495	470	3,833	29,965
Orrum	-	-	-	-	15,551	-	60	-	4,372	2,189	346	-	22,517
Parkton	122,866	853	-	-	83,032	-	317	-	16,759	4,934	5,307	17,499	251,567
Pembroke	1,206,786	86,363	-	2,433	524,718	-	2,017	12,907	175,361	42,562	11,725	88,971	2,153,844
Proctorville	9,680	-	-	-	21,353	-	-	-	3,453	1,504	480	4,966	41,435
Raynham	5,458	-	-	-	16,848	-	65	-	2,020	644	-	2,797	27,832
Red Springs*	1,034,817	49,754	-	-	615,316	-	2,362	14,887	108,103	40,282	28,566	101,593	1,995,679
Rennert	10,210	-	-	-	67,158	-	-	-	4,655	1,563	-	10,940	94,525
Rowland	336,163	26,078	-	11,572	191,434	-	733	4,506	34,242	7,131	3,005	40,850	655,714
St Pauls	705,564	23,184	-	18,261	409,992	-	1,573	9,861	85,167	22,318	9,196	69,069	1,354,186
Rockingham													
Eden	5,437,826	40,790	-	66,990	2,610,068	16,236	10,696	67,361	544,147	197,188	146,919	476,211	9,614,431
Madison	1,616,551	64,525	-	-	373,787	103,022	1,533	9,744	104,758	40,832	24,918	71,308	2,410,979
Mayodan	1,030,613	14,650	-	-	413,707	16,919	1,696	10,749	272,823	27,187	25,032	73,613	1,886,990
Reidsville	7,634,373	53,028	-	48,832	2,431,166	194,801	9,967	62,989	936,693	226,699	127,428	436,233	12,162,209
Stoneville	433,108	-	-	-	172,541	25,859	709	4,580	33,420	14,575	4,440	33,227	722,458
Wentworth	-	-	-	-	476,665	-	-	12,137	96,363	167	11,426	-	596,757

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Rowan													
China Grove	1,281,546	-	-	-	579,453	-	2,574	15,463	134,576	60,113	23,450	102,968	2,200,144
Cleveland	417,975	-	-	-	132,601	96,539	592	3,778	135,883	20,354	6,200	28,612	842,533
East Spencer	627,812	4,243	-	-	242,138	-	1,078	6,655	51,260	17,016	4,684	53,954	1,008,841
Faith	255,873	-	-	-	123,240	-	550	3,501	23,240	11,232	8,743	25,728	452,106
Granite Quarry	822,768	5,576	-	-	432,960	-	1,936	12,717	63,784	20,140	28,590	79,388	1,467,859
Kannapolis**	See Cabarrus County												
Landis	951,217	-	-	-	478,414	-	2,133	13,492	201,012	28,184	12,409	98,397	1,785,259
Rockwell	490,182	2,550	-	-	322,871	-	1,440	9,146	61,807	34,126	17,400	59,183	998,706
Salisbury	17,066,679	297,839	-	312,492	5,119,484	709,163	22,850	146,108	1,506,705	718,881	309,911	944,642	27,154,754
Spencer	1,284,399	40,664	-	-	510,176	-	2,273	14,177	102,429	36,594	10,939	102,001	2,103,652
Rutherford													
Bostic	40,493	-	-	-	16,456	-	254	-	6,566	26,715	2,120	11,942	104,546
Chimney Rock	53,333	-	-	-	27,234	-	90	-	10,968	3,853	901	-	96,379
Ellenboro	57,683	-	-	-	23,951	-	574	-	14,202	40,140	1,678	26,273	164,500
Forest City	1,687,002	865	-	-	682,885	33,932	5,075	32,491	211,666	163,938	43,697	239,128	3,100,678
Lake Lure	2,147,377	160	-	-	910,501	-	804	5,182	90,495	28,624	30,113	67,363	3,280,618
Ruth	72,517	-	-	-	30,378	9,376	282	-	9,613	4,667	-	14,249	141,083
Rutherfordton	1,600,449	58,829	-	-	675,899	-	2,883	18,310	188,087	150,547	37,804	135,615	2,868,423
Spindale	1,243,308	9,283	-	-	522,810	100,336	2,883	18,726	138,566	59,101	11,301	143,993	2,250,307
Sampson													
Autryville	50,679	415	-	-	35,697	-	136	-	7,042	4,643	2,293	10,710	111,616
Clinton	2,751,080	157,445	-	-	1,555,591	85,764	5,918	37,244	645,120	139,439	45,808	249,735	5,673,144
Faison**	See Duplin County												
Garland	181,103	5,951	-	-	120,641	-	457	2,712	24,471	9,919	3,671	30,158	379,084
Harrells*	14,995	-	-	-	36,797	-	140	-	7,597	4,997	822	6,039	71,387
Newton Grove	209,224	3,175	-	-	105,189	-	400	2,470	36,708	9,787	2,346	19,455	388,752
Roseboro	-	-	-	-	223,600	-	849	5,169	49,722	16,346	9,154	41,620	346,459
Salemburg	85,887	1,430	-	-	80,465	-	306	-	28,410	6,115	4,245	17,008	223,865
Turkey	22,515	-	-	-	51,541	-	196	-	6,622	3,746	837	9,915	95,372
Scotland													
East Laurinburg	15,233	-	-	-	6,017	-	204	1,300	5,578	3,038	10,972	10,310	52,652
Gibson	107,058	235	-	-	37,961	-	-	2,335	11,568	10,916	4,010	17,672	191,755
Laurinburg	3,249,270	142,847	-	-	1,104,796	-	10,891	69,055	590,810	287,413	258,823	462,425	6,176,330
Maxton**	See Robeson County												
Wagram	176,533	-	-	-	57,557	-	563	3,635	18,027	11,548	-	28,893	296,757
Stanly													
Albemarle	5,627,415	146,034	-	-	2,629,233	-	10,972	69,046	792,476	201,603	133,939	509,132	10,119,850
Badin	252,059	-	-	-	323,226	-	-	8,549	20,349	12,262	9,972	54,927	681,344
Locust*	1,305,550	23,634	-	-	517,337	-	2,045	12,725	112,418	31,371	19,454	98,215	2,122,749
Misenhimer	26,919	-	-	-	118,248	-	494	-	17,429	9,896	-	-	172,986
New London	165,071	-	-	-	98,862	-	413	-	117,945	22,009	6,058	17,555	427,913
Norwood	936,025	2,883	-	-	408,562	-	1,700	10,329	89,312	23,590	24,477	75,770	1,572,648
Oakboro	594,944	1,747	-	-	275,702	-	1,160	-	86,817	26,177	14,790	69,784	1,071,123
Red Cross	80,017	-	-	-	123,746	-	516	-	23,275	8,735	3,021	-	239,309
Richfield	92,449	3,516	-	-	96,681	-	405	2,651	31,734	12,787	5,391	25,614	271,227
Stanfield	443,437	818	-	-	237,879	-	995	6,451	47,873	20,812	8,542	44,845	811,653

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid: Hold harmless distribution § 105-521	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:					Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Stokes													
Danbury	30,415	-	-	-	10,764	-	116	816	9,370	5,935	1,319	7,193	65,927
King*	2,343,442	-	-	-	753,079	-	4,690	29,870	220,159	73,432	44,938	198,216	3,667,826
Tobaccoville**	See Forsyth County												
Walnut Cove	410,259	29,271	-	-	142,226	-	1,005	6,196	54,655	16,981	10,885	46,994	718,471
Surry													
Dobson	496,097	-	-	102,390	364,966	-	1,076	6,880	98,946	12,284	9,911	47,031	1,139,582
Elkin*	2,133,291	33,861	-	95,890	945,073	126,293	2,788	17,444	187,647	67,252	29,559	126,569	3,765,666
Mount Airy	6,029,540	115,346	-	327,036	2,441,065	349,268	7,187	45,078	530,362	106,896	76,133	319,738	10,347,648
Pilot Mountain	788,111	-	-	55,556	333,561	30,251	984	6,408	49,337	17,722	7,699	43,812	1,333,441
Swain													
Bryson City	470,833	4,993	-	-	312,667	-	987	6,187	62,273	52,214	21,616	46,121	977,891
Transylvania													
Brevard	4,134,093	25,490	-	-	1,183,056	20,671	5,146	33,059	256,302	110,438	50,348	215,346	6,033,949
Rosman	87,864	1,175	-	-	24,108	413	399	2,504	16,042	8,064	2,928	13,599	157,096
Tyrrell													
Columbia	271,012	3,432	-	-	62,162	-	604	3,856	27,794	14,240	28,281	24,888	436,269
Union													
Fairview	85,157	-	-	-	19,489	-	-	-	97,893	47,218	10,119	-	259,876
Hemby Bridge	-	-	-	-	779	559	-	-	40,632	18,534	18,024	-	78,528
Indian Trail	4,936,054	91,591	-	-	1,163,513	-	22,106	146,173	1,021,572	113,849	296,549	752,427	8,543,834
Lake Park	604,896	588	-	-	143,926	-	2,349	-	73,625	2,655	22,076	91,778	941,894
Marshville	704,385	1,740	-	-	168,012	7,732	1,772	10,436	120,346	39,060	14,691	66,928	1,135,102
Marvin	523,093	-	-	-	123,550	-	-	24,328	140,739	59,157	61,997	-	932,864
Mineral Springs	70,496	-	-	-	16,720	300	-	-	181,037	6,837	21,499	-	296,890
Mint Hill**	See Mecklenburg County												
Monroe	19,110,784	850,856	-	308,984	4,554,577	123,844	23,404	143,010	1,594,139	498,936	252,080	920,855	28,381,469
Stallings*	3,481,110	58,011	-	-	818,498	-	9,292	60,316	447,753	12,208	173,126	347,052	5,407,366
Unionville	102,704	-	-	-	24,084	5,062	-	-	147,794	78,825	32,016	-	390,484
Waxhaw	4,417,688	35,551	-	-	1,032,784	-	5,890	42,994	267,146	92,848	136,300	251,564	6,282,764
Weddington*	602,004	-	-	-	142,161	-	-	41,252	289,921	10,177	107,594	-	1,193,109
Wesley Chapel	154,068	25,236	-	-	35,990	-	-	32,998	192,529	12,598	94,650	-	548,070
Wingate	514,628	1,385	-	-	121,227	-	2,521	15,186	74,537	31,838	24,161	87,675	873,158
Vance													
Henderson	5,254,449	-	-	-	2,280,868	26,901	10,666	66,663	528,821	187,800	130,143	441,226	8,927,539
Kittrell	6,909	-	-	-	3,039	-	-	2,028	5,275	3,534	994	11,758	33,536
Middleburg	14,357	-	-	-	6,432	-	-	576	5,849	1,623	-	6,464	35,301
Wake													
Angier**	See Harnett County												
Apex	15,040,283	137,422	-	-	6,009,216	-	24,969	163,556	1,186,258	284,963	403,705	947,846	24,198,218
Cary*	69,524,304	3,150,396	-	-	23,020,117	-	94,986	590,130	4,185,071	1,749,479	1,633,470	3,406,531	107,354,484
Clayton**	See Johnston County												
Durham**	See Durham County												
Fuquay-Varina	8,354,620	110,872	-	-	2,941,751	-	12,196	78,318	564,811	129,444	203,837	496,216	12,892,065
Garner	14,807,057	373,646	-	-	4,335,382	-	17,927	112,395	915,050	352,103	317,388	675,238	21,906,186
Holly Springs	13,258,592	210,055	-	-	3,969,368	-	16,487	107,616	676,274	40,605	279,354	657,945	19,216,296
Knightdale	5,244,236	128,777	-	-	1,938,750	-	8,010	49,796	370,261	88,089	158,883	298,408	8,285,209
Morrisville*	12,448,629	892,319	-	-	2,978,274	-	12,375	81,061	860,510	154,808	490,030	430,225	18,348,230
Raleigh*	187,524,537	14,799,905	-	-	66,316,379	-	274,797	1,762,158	15,053,028	6,452,262	4,993,142	9,784,945	306,961,154
Rolesville	2,148,875	43,653	-	-	593,875	-	2,473	16,521	110,671	12,843	104,027	104,821	3,137,760
Wake Forest*	19,187,559	-	-	-	4,883,983	-	20,476	131,394	978,771	158,246	409,467	738,982	26,508,877
Wendell	2,254,848	21,976	-	-	978,196	-	4,047	25,502	158,645	71,206	124,451	161,814	3,800,685
Zebulon*	4,118,404	-	-	-	784,226	428,481	3,227	19,341	333,328	83,224	90,953	119,332	5,980,517

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2010-2011:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Warren													
Macon	15,258	-	-	-	19,134	-	-	516	2,937	2,032	456	4,346	44,679
Norlina	258,451	-	-	-	185,012	-	761	4,857	27,164	10,281	5,925	37,634	530,084
Warrenton	473,024	3,218	-	-	146,142	-	599	3,743	45,673	11,199	19,077	27,085	729,760
Washington													
Creswell	63,644	750	-	-	19,881	-	-	1,196	11,345	7,964	1,066	8,982	114,828
Plymouth	973,486	7,797	-	-	385,415	-	2,649	16,798	98,043	71,139	21,920	111,805	1,689,050
Roper	137,315	223	-	-	54,402	-	418	2,647	12,643	12,820	6,745	20,291	247,503
Watauga													
Beech Mountain*	3,818,653	-	-	221,235	79,124	37,832	231	1,395	113,915	4,882	37,870	109,648	4,424,785
Blowing Rock*	3,103,984	18,325	-	700,232	297,921	8,548	892	5,403	139,231	50,542	52,242	73,803	4,451,122
Boone	5,127,788	60,903	-	968,861	3,833,388	-	11,386	74,462	685,237	290,674	160,657	409,910	11,623,267
Seven Devils*	789,680	300	-	62,084	42,727	8,376	-	836	12,698	2,631	14,229	26,452	960,013
Wayne													
Eureka	56,950	-	-	-	26,123	-	141	220	6,591	3,265	827	5,944	100,061
Fremont	345,801	125	-	-	141,760	15,040	884	5,451	43,081	22,639	7,849	42,922	625,552
Goldsboro	15,044,019	241,991	-	548,007	6,245,802	32,413	25,265	158,097	1,584,085	695,648	333,667	995,880	25,904,875
Mount Olive*	1,412,499	61,565	-	-	572,457	21,476	3,157	19,926	202,801	72,013	23,707	133,957	2,523,559
Pikeville	259,302	-	-	-	103,895	-	469	754	28,129	19,342	7,181	22,223	441,295
Seven Springs	23,650	215	-	-	10,583	-	-	122	3,602	5,183	-	4,307	47,662
Walnut Creek	635,757	-	-	-	264,569	-	586	3,626	20,759	4,965	39,797	34,367	1,004,427
Wilkes													
Elkin**	See Surry County												
North Wilkesboro	2,253,795	13,025	-	-	890,866	110,239	2,906	18,479	219,577	91,756	42,253	139,506	3,782,403
Ronda	65,851	237	-	-	91,223	-	296	1,800	16,653	2,123	6,139	17,114	201,437
Wilkesboro	2,560,349	52,607	-	114,820	704,297	53,903	2,301	14,801	362,484	42,012	41,687	110,727	4,059,987
Wilson													
Black Creek	159,735	-	-	-	52,212	-	530	3,349	27,032	7,068	6,413	20,959	277,298
Elm City	379,862	1,789	-	-	114,265	27,212	898	5,654	55,329	28,095	5,244	39,244	657,592
Kenly**	See Johnston County												
Lucama	187,348	1,225	-	-	56,573	-	727	4,827	44,159	14,955	4,754	30,017	344,584
Saratoga	100,359	-	-	-	30,343	-	279	1,776	787	3,461	1,626	13,393	152,024
Sharpsburg**	See Nash County												
Sims	73,646	210	-	-	20,922	-	170	1,226	5,231	7,892	2,176	7,960	119,433
Stantonsburg	177,713	577	-	-	55,990	-	533	3,414	53,361	13,077	12,792	23,867	341,325
Wilson	20,408,584	460,098	-	-	6,278,013	-	34,121	214,128	3,342,238	543,843	496,539	1,349,489	33,127,052
Yadkin													
Boonville	351,690	-	-	-	110,917	5,670	828	2,911	74,320	8,005	7,680	38,262	600,284
East Bend	202,565	-	-	-	67,629	-	428	2,656	18,705	19,279	4,746	22,641	338,649
Jonesville	899,689	18,474	-	248,911	281,240	-	1,559	2,503	79,449	29,249	20,524	73,581	1,655,180
Yadkinville	967,934	75	-	14,224	287,985	46,117	2,002	12,834	379,083	40,374	19,808	87,704	1,858,140
Yancey													
Burnsville	856,323	18,583	-	-	345,533	-	1,158	7,331	96,046	59,599	18,894	51,423	1,454,888
All reporting municipalities	2,452,684,088	101,554,501	241,343	26,444,142	776,384,952	11,958,645	3,511,093	22,435,300	203,817,248	72,413,555	56,479,430	138,346,613	3,866,270,910

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 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$27,685,914 and Huntersville, \$1,722,871.

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 [\$]
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
2011-12.....	2,402,210,022	269,473,145	2,671,683,167	3,783,856,248	81,745,291	2,452,684,088	6,318,285,627	6,186,066,270	351,218,436	2,452,684,088	8,989,968,794

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 [\$]
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
2011-12.....	.579	.065	.644	.644	.014	.417	1.075	.617	.896

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 [\$]
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
2011-12.....	351,410,777,474	492,611,258,392	132,825,298,453	26,258,400,909	1,003,105,735,228

* 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 [\$]
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
2011-12.....	415,169,933,327	587,935,801,901	1,003,105,735,228

TABLE 71. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
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
2011-12.....	53,648,774	297,569,662	351,218,436

**TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2011-2012**

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 1 [\$]	Total valuation 2 [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation 3 [\$]	valuation [\$]
Alamance	125,204,807	57,129	125,261,936	11,502,183	39,504,458	50,923,483	-	50,923,483	17,410,229	244,602,289
Alexander	34,889,480	-	34,889,480	17,763,134	971,987	9,801,375	-	9,801,375	-	63,425,976
Alleghany	1,108,308	-	1,108,308	33,903,395	-	679,119	-	679,119	-	35,690,822
Anson	45,158,566	2,118,943	47,277,509	143,617,683	18,555,386	15,628,739	-	15,628,739	6,167	225,085,484
Ashe	-	-	-	78,261,052	-	2,719,801	-	2,719,801	554,161	81,535,014
Avery	23,589,259	81,700	23,670,959	514,062	2,198,569	5,868,769	-	5,868,769	-	32,252,359
Beaufort	20,437,502	9,268	20,446,770	27,981,427	5,121,044	18,166,195	-	18,166,195	-	71,715,436
Bertie	12,254,304	4,900	12,259,204	12,788,064	1,274,107	7,492,254	-	7,492,254	-	33,813,629
Bladen	27,722,186	437,606	28,159,792	42,649,595	4,731,192	6,744,555	-	6,744,555	-	82,285,134
Brunswick	983,146,797	13,855,375	997,002,172	163,477,128	11,158,049	13,645,161	-	13,645,161	-	1,185,282,510
Buncombe	313,307,732	443,432	313,751,164	16,266,493	58,081,737	91,746,902	12,317	91,759,219	-	479,858,613
Burke	111,515,376	16,412	111,531,788	34,284,939	12,300,348	26,146,549	-	26,146,549	-	184,263,624
Cabarrus	94,324,021	-	94,324,021	17,646,517	86,253,959	55,092,361	96,180	55,188,541	9,312,791	262,725,829
Caldwell	52,586,105	489,822	53,075,927	43,588,643	8,201,520	21,597,062	-	21,597,062	-	126,463,152
Camden	5,650,524	-	5,650,524	5,127,482	208,579	3,545,580	-	3,545,580	-	14,532,165
Carteret	43,764,409	-	43,764,409	53,673,030	1,345,400	28,684,902	1,000	28,685,902	-	127,468,741
Caswell	30,648,321	426,254	31,074,575	11,037,233	3,382,296	11,455,000	-	11,455,000	865,491	57,814,595
Catawba	444,055,091	10,045,491	454,100,582	12,540,067	39,683,863	57,411,204	-	57,411,204	1,203,167	564,938,883
Chatham	156,970,782	6,154,199	163,124,981	18,314,454	22,140,149	25,821,460	-	25,821,460	15,434,775	244,835,819
Cherokee	16,554,270	-	16,554,270	19,842,242	-	12,619,449	-	12,619,449	-	49,015,961
Chowan	8,729,140	3,503	8,732,643	5,189,790	1,318,346	5,842,509	-	5,842,509	-	21,083,288
Clay	1,051,395	-	1,051,395	22,170,081	-	5,464,970	-	5,464,970	-	28,686,446
Cleveland	511,322,769	7,389	511,330,158	15,755,667	2,317,769	31,898,525	-	31,898,525	10,442,248	571,744,367
Columbus	45,722,863	-	45,722,863	49,277,172	3,627,313	21,510,938	11,881	21,522,819	-	120,150,167
Craven	47,043,080	88,291	47,131,371	14,047,132	16,141,455	42,057,563	-	42,057,563	-	119,377,521
Cumberland	78,699,018	22,747	78,721,765	65,862,999	64,429,277	98,069,957	-	98,069,957	1,219,348	308,303,346
Currituck	56,308,461	24,081	56,332,542	183,700	1,175,118	12,162,094	-	12,162,094	-	69,853,454
Dare	93,604,253	20,000	93,624,253	12,136,726	212,949	22,009,118	-	22,009,118	-	127,983,046
Davidson	81,694,046	2,600,092	84,294,138	77,987,775	6,261,492	109,209,304	-	109,209,304	45,728,911	323,481,620
Davie	32,239,642	7,370,220	39,609,862	21,556,858	4,732,188	4,655,597	-	4,655,597	962,175	71,516,680
Duplin	37,550,295	44,408	37,594,703	46,571,417	10,651,729	16,146,901	64,500	16,211,401	-	111,029,250
Durham	213,837,557	126,200	213,963,757	12,596,555	66,195,813	160,131,773	-	160,131,773	-	452,887,898
Edgecombe	13,783,071	16,264	13,799,335	27,582,189	12,384,698	63,911,641	-	63,911,641	-	117,677,863
Forsyth	276,841,698	5,887,254	282,728,952	6,920,300	94,462,489	159,515,750	-	159,515,750	4,144,977	547,772,468
Franklin	51,236,201	34,568	51,270,769	30,582,609	8,582,938	36,401,652	-	36,401,652	-	126,837,968
Gaston	438,246,603	409,421	438,656,024	36,277,277	73,101,984	69,171,760	-	69,171,760	32,853,821	650,060,866
Gates	7,917,589	90,333	8,007,922	7,553,201	650,474	4,925,713	-	4,925,713	-	21,137,310
Graham	21,152,873	-	21,152,873	-	-	4,631,198	-	4,631,198	-	25,784,071
Granville	44,582,031	-	44,582,031	26,924,537	9,319,009	17,882,860	-	17,882,860	-	98,708,437
Greene	6,868,929	-	6,868,929	16,650,917	4,609,851	5,694,771	-	5,694,771	-	33,824,468

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	347,799,105	631,219	348,430,324	2,532,916	136,118,762	258,189,838	-	258,189,838	117,702,388	862,974,228
Halifax	94,027,156	403,031	94,430,187	25,941,199	6,916,463	21,384,861	-	21,384,861	-	148,672,710
Harnett	64,000,198	51,409	64,051,607	49,129,407	7,059,523	35,377,959	-	35,377,959	929,372	156,547,868
Haywood	69,076,454	27,700	69,104,154	48,010,347	3,915,150	22,907,950	-	22,907,950	-	143,937,601
Henderson	120,048,811	729,300	120,778,111	-	33,509,596	32,001,212	11,181	32,012,393	-	186,300,100
Hertford	30,584,465	3,527	30,587,992	16,785,925	5,063,272	8,920,733	11,490	8,932,223	426,827	61,796,239
Hoke	17,393,266	-	17,393,266	31,715,324	2,240,211	11,651,405	-	11,651,405	-	63,000,206
Hyde	61,722	-	61,722	19,010,627	131,175	3,936,439	-	3,936,439	-	23,139,963
Iredell	124,496,125	13,237	124,509,362	65,992,716	43,494,452	54,778,461	-	54,778,461	25,468,171	314,243,162
Jackson	93,243,116	546,370	93,789,486	7,636,515	3,541,519	22,561,121	3,850	22,564,971	-	127,532,491
Johnston	121,963,463	659,055	122,622,518	13,593,756	51,949,228	42,049,246	-	42,049,246	6,599,963	236,814,711
Jones	6,621,291	-	6,621,291	21,834,630	719,332	3,710,464	-	3,710,464	-	32,885,717
Lee	47,276,084	96,330	47,372,414	15,238,344	9,608,945	34,672,114	42,680	34,714,794	554,705	107,489,202
Lenoir	34,952,753	1,006,181	35,958,934	9,782,242	11,819,319	29,649,893	-	29,649,893	-	87,210,388
Lincoln	238,551,226	1,387	238,552,613	38,944,753	11,053,454	27,219,650	-	27,219,650	7,707,503	323,477,973
Macon	82,275,999	133,530	82,409,529	9,468,765	5,400,000	17,115,984	-	17,115,984	-	114,394,278
Madison	9,133,041	-	9,133,041	25,721,883	843,363	7,310,822	-	7,310,822	-	43,009,109
Martin	32,867,938	7,913	32,875,851	7,533,808	3,404,582	11,964,686	-	11,964,686	-	55,778,927
McDowell	92,643,824	61,520	92,705,344	13,917,810	3,110,093	15,145,204	-	15,145,204	-	124,878,451
Mecklenburg	1,549,344,073	3,414,495	1,552,758,568	41,318,204	388,990,871	594,253,675	209,200	594,462,875	44,989,713	2,622,520,231
Mitchell	12,899,268	-	12,899,268	11,340,202	2,194,531	6,481,246	-	6,481,246	-	32,915,247
Montgomery	34,848,120	1,337,398	36,185,518	11,469,990	541,884	6,900,258	-	6,900,258	-	55,097,650
Moore	75,714,384	-	75,714,384	30,102,293	5,429,963	37,533,353	76,230	37,609,583	740,020	149,596,243
Nash	58,729,878	3,540	58,733,418	1,850,323	1,743,255	34,431,480	-	34,431,480	-	96,758,476
New Hanover	276,381,118	1,218,044	277,599,162	-	35,990,805	73,510,777	-	73,510,777	-	387,100,744
Northampton	58,698,218	67,410	58,765,628	8,473,068	3,154,521	7,354,566	-	7,354,566	1,087,458	78,835,241
Onslow	51,364,079	2,000	51,366,079	118,082,626	7,136,972	50,236,580	-	50,236,580	-	226,822,257
Orange	94,721,054	-	94,721,054	52,866,870	21,780,810	46,022,002	-	46,022,002	8,580,127	223,970,863
Pamlico	7,671,635	-	7,671,635	13,485,492	256,676	5,063,858	-	5,063,858	-	26,477,661
Pasquotank	13,958,690	9,268	13,967,958	17,413,095	3,717,501	14,880,563	-	14,880,563	-	49,979,117
Pender	37,134,613	-	37,134,613	42,830,188	6,609,296	16,850,203	-	16,850,203	-	103,424,300
Perquimans	12,933,980	3,503	12,937,483	17,501,187	761,555	5,550,124	-	5,550,124	-	36,750,349
Person	701,148,556	19,233,103	720,381,659	26,631,745	11,799,681	14,246,609	-	14,246,609	64,728	773,124,422
Pitt	11,965,798	51,355	12,017,153	14,912,175	6,226,672	55,723,220	-	55,723,220	-	88,879,220
Polk	22,211,522	-	22,211,522	17,113,400	10,025,379	12,867,837	-	12,867,837	361,625	62,579,763
Randolph	106,218,683	-	106,218,683	60,520,665	20,878,185	45,313,884	20,326	45,334,210	-	232,951,743
Richmond	508,589,203	863,945	509,453,148	128,581,560	26,992,207	24,834,234	-	24,834,234	775,460	690,636,609
Robeson	99,005,632	35,268	99,040,900	61,479,319	17,952,964	35,228,068	25,750	35,253,818	-	213,727,001
Rockingham	408,069,004	13,072,367	421,141,371	10,353,417	31,771,710	30,024,604	-	30,024,604	51,422,505	544,713,607
Rowan	425,988,793	1,325,893	427,314,686	9,173,949	31,636,134	46,821,323	-	46,821,323	34,839,630	549,785,722

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 [\$]	
Rutherford	325,701,569	27,000	325,728,569	27,634,503	7,340,111	23,581,883	-	23,581,883	-	384,285,066
Sampson	58,597,397	1,036,732	59,634,129	52,196,870	4,880,672	15,101,245	-	15,101,245	-	131,812,916
Scotland	23,188,844	-	23,188,844	14,655,406	5,524,161	16,404,909	-	16,404,909	-	59,773,320
Stanly	35,259,357	18,030	35,277,387	28,195,019	14,140,473	15,145,516	219,853	15,365,369	-	92,978,248
Stokes	382,426,187	1,791,988	384,218,175	17,109,420	1,129,914	16,789,803	-	16,789,803	-	419,247,312
Surry	67,993,537	16,270	68,009,807	33,213,711	-	21,051,039	-	21,051,039	2,903,525	125,178,082
Swain	19,295,182	79,100	19,374,282	-	496,345	7,219,908	-	7,219,908	-	27,090,535
Transylvania	44,575,216	5,030,710	49,605,926	20,023,981	3,696,970	36,171,226	-	36,171,226	-	109,498,103
Tyrrell	8,097,116	-	8,097,116	-	150,332	2,942,369	-	2,942,369	-	11,189,817
Union	85,125,309	42,898	85,168,207	116,077,661	64,926,191	56,643,283	90,460	56,733,743	-	322,905,802
Vance	45,121,489	14,560	45,136,049	4,457,621	6,658,516	17,046,196	-	17,046,196	29,389	73,327,771
Wake	1,824,923,418	16,238,748	1,841,162,166	51,839,072	211,677,830	472,876,333	-	472,876,333	30,071,264	2,607,626,665
Warren	23,266,257	36,594	23,302,851	21,004,211	8,400	9,963,026	-	9,963,026	476,375	54,754,863
Washington	20,030,427	-	20,030,427	22,198	764,486	4,112,225	-	4,112,225	-	24,929,336
Watauga	2,575,213	-	2,575,213	59,861,959	-	13,890,699	-	13,890,699	1,395,539	77,723,410
Wayne	328,768,679	104,154	328,872,833	26,052,233	23,941,477	34,772,481	-	34,772,481	-	413,639,024
Wilkes	79,490,296	192,990	79,683,286	25,306,145	-	14,936,282	-	14,936,282	2,149,342	122,075,055
Wilson	12,974,203	5,765	12,979,968	919,958	4,784,718	31,679,097	123,504	31,802,601	-	50,487,245
Yadkin	38,954,553	-	38,954,553	14,896,115	-	4,184,635	-	4,184,635	2,261,429	60,296,732
Yancey	10,080,650	-	10,080,650	24,335,814	1,163,347	7,006,561	-	7,006,561	-	42,586,372
All counties	14,242,376,591	120,530,139	14,362,906,730	2,916,698,357	2,022,061,489	4,003,279,736	1,020,402	4,004,300,138	481,675,319	23,787,642,033

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, \$5,970,466; Clay, \$4,761,332; Columbus, \$330,650; Craven, \$6,500; Davidson, \$7,115,560; Gaston, \$120,510; Halifax, \$82,050; Haywood, \$595,900; Hyde, \$1,059,031; Lincoln, \$4,600; Macon, \$2,540; 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-five counties. Non-system valuation for the other five counties are as follows:

Durham, \$15,169; Gaston, \$192,900; Henderson, \$63,700; 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, \$669,800; Rockingham, \$52,515; Rowan, \$873,958; Wake, \$112,500.

TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2011-2012

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 [\$]	100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]				
Alamance	5,834,194	3,569,119	9,403,313	-	533,705	451,056	10,388,074	Guilford	42,281,271	2,269,625	44,550,896	53,839,432	1,549,258	52,864,538	152,804,124
Alexander	1,477,999	940,612	2,418,611	-	-	-	2,418,611	Halifax	22,878,687	630,950	23,509,637	-	183,785	-	23,693,422
Alleghany	-	-	-	-	1,986	-	1,986	Harnett	12,867,742	483,068	13,350,810	-	123,860	-	13,474,670
Anson	21,266,423	17,665	21,284,088	-	18,830	1,815,973	23,118,891	Haywood	3,885,368	-	3,885,368	-	257,234	-	4,142,602
Ashe	-	-	-	-	1,834	-	1,834	Henderson	9,287,877	32,500	9,320,377	-	64,295	4,279,176	13,663,848
Avery	-	-	-	-	3,023	-	3,023	Hertford	8,087,333	140,234	8,227,567	-	35,458	-	8,263,025
Beaufort	10,337,220	526,950	10,864,170	-	38,256	1,577,879	12,480,305	Hoke	1,856,160	-	1,856,160	-	12,798	483,324	2,352,282
Bertie	3,849,772	78,200	3,927,972	-	53,080	-	3,981,052	Hyde	-	-	-	-	-	-	-
Bladen	15,157,127	113,464	15,270,591	-	38,348	-	15,308,939	Iredell	14,192,217	1,163,810	15,356,027	521	368,896	4,123,166	19,848,610
Brunswick	9,156,799	40,298	9,197,097	-	31,569	4,062,955	13,291,621	Jackson	4,796,680	15,625	4,812,305	-	18,531	525,754	5,356,590
Buncombe	26,254,166	873,100	27,127,266	12,525,725	362,595	5,769,441	45,785,027	Johnston	37,296,790	1,253,140	38,549,930	-	459,702	6,131,959	45,141,591
Burke	15,373,016	16,560	15,389,576	-	284,844	1,069,060	16,743,480	Jones	592,680	-	592,680	-	56,744	-	649,424
Cabarrus	14,143,729	756,290	14,900,019	1,118,584	362,616	6,730,607	23,111,826	Lee	9,440,395	403,802	9,844,197	-	20,719	511,824	10,376,740
Caldwell	-	79,500	79,500	-	48,722	22,166,369	22,294,591	Lenoir	4,457,413	120,080	4,577,493	404,735	146,141	1,577,667	6,706,036
Camden	1,966,363	-	1,966,363	-	3,637	-	1,970,000	Lincoln	11,300,073	48,978	11,349,051	33,080	303,619	-	11,685,750
Carteret	4,806,814	4,804,634	9,611,448	2,772	33,813	-	9,648,033	Macon	308,000	-	308,000	-	-	519,255	827,255
Caswell	5,094,040	205,860	5,299,900	-	104,998	-	5,404,898	Madison	11,018,860	6,000	11,024,860	-	-	-	11,024,860
Catawba	14,427,057	106,200	14,533,257	267,869	723,308	26,490,424	42,014,858	Martin	3,017,518	350,016	3,367,534	-	55,758	-	3,423,292
Chatham	7,203,793	361,775	7,565,568	-	53,967	-	7,619,535	McDowell	53,112,107	173,315	53,285,422	-	278,519	268,289	53,832,230
Cherokee	1,155,000	-	1,155,000	-	-	-	1,155,000	Mecklenburg	66,568,017	22,613,750	89,181,767	523,399,838	1,073,592	86,576,819	700,232,016
Chowan	1,883,633	-	1,883,633	127,528	3,637	361,150	2,375,948	Mitchell	35,871,981	21,500	35,893,481	-	-	559,863	36,453,344
Clay	-	-	-	-	-	-	-	Montgomery	2,779,837	-	2,779,837	-	67,805	-	2,847,642
Cleveland	21,296,814	524,150	21,820,964	817	77,426	11,112,803	33,012,010	Moore	7,790,775	440,970	8,231,745	-	27,990	1,923,861	10,183,596
Columbus	4,356,294	383,189	4,739,483	-	10,471	-	4,749,954	Nash	13,093,873	194,251	13,288,124	817	252,373	5,202,776	18,744,090
Craven	11,845,764	1,471,870	13,317,634	9,337,671	123,614	1,026,025	23,804,944	New Hanover	6,989,222	3,626,500	10,615,722	20,966,385	83,622	16,348,918	48,014,647
Cumberland	31,857,556	1,361,414	33,218,970	10,946,689	217,239	17,183,625	61,566,523	Northampton	23,034,356	19,349	23,053,705	-	65,406	864,461	23,983,572
Currituck	6,236,362	-	6,236,362	9,458	-	-	6,245,820	Onslow	-	512,418	512,418	6,807,876	405,851	716,633	8,442,778
Dare	-	-	-	1,335,204	24,955	245,533	1,605,692	Orange	7,830,285	562,710	8,392,995	-	634,728	1,220,415	10,248,138
Davidson	44,268,536	634,465	44,903,001	-	488,440	16,378,888	61,770,329	Pamlico	218	174,900	175,118	-	2,893	-	178,011
Davie	3,073,061	137,210	3,210,271	-	195,577	174,255	3,580,103	Pasquotank	5,312,823	-	5,312,823	14,796	8,053	-	5,335,672
Duplin	5,881,277	-	5,881,277	-	226,582	808,683	6,916,542	Pender	-	33,280	33,280	-	132,028	423,235	588,543
Durham	9,111,430	3,777,552	12,888,982	-	1,140,256	4,802,990	18,832,228	Perquimans	6,725,263	-	6,725,263	-	6,494	105,080	6,836,837
Edgecombe	23,906,364	1,328,764	25,235,128	-	70,916	-	25,306,044	Person	2,363,688	114,577	2,478,265	-	1,906	-	2,480,171
Forsyth	22,177,720	2,010,780	24,188,500	240,997	1,078,782	25,452,222	50,960,501	Pitt	8,103,765	658,998	8,762,763	3,106,814	54,310	3,685,030	15,608,917
Franklin	2,035,011	198,250	2,233,261	-	14,971	-	2,248,232	Polk	3,220,369	-	3,220,369	-	-	13,508	3,233,877
Gaston	30,430,818	630,698	31,061,516	-	556,234	2,369,216	33,986,966	Randolph	6,727,039	762,077	7,489,116	-	338,970	6,404,850	14,232,936
Gates	-	-	-	-	29,385	-	29,385	Richmond	28,696,140	173,963	28,870,103	-	65,388	-	28,935,491
Graham	-	-	-	-	-	-	-	Robeson	48,080,324	389,321	48,469,645	12,875	152,635	1,347,438	49,982,593
Granville	6,441,830	194,150	6,635,980	-	306,468	2,683,089	9,625,537	Rockingham	21,543,825	233,515	21,777,340	-	145,715	3,890,691	25,813,746
Greene	566,178	-	566,178	-	48,516	-	614,694	Rowan	31,529,469	671,903	32,201,372	-	328,918	8,442,274	40,972,564

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 [\$]	100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]				
Rutherford	27,957,932	758,022	28,715,954	-	45,455	4,749,082	33,510,491	Vance	3,755,508	613,387	4,368,895	-	226,160	-	4,595,055
Sampson	565,228	170,230	735,458	-	154,337	2,294,736	3,184,531	Wake	28,604,849	9,514,910	38,119,759	156,140,997	1,113,607	22,496,745	217,871,108
Scotland	13,904,012	69,000	13,973,012	-	20,156	3,509,583	17,502,751	Warren	829,424	234,761	1,064,185	-	149,871	887,869	2,101,925
Stanly	7,017,601	-	7,017,601	-	8,832	-	7,026,433	Washington	2,721,349	43,300	2,764,649	-	25,581	1,718,077	4,508,307
Stokes	7,356,353	611,520	7,967,873	-	100,203	-	8,068,076	Watauga	-	-	-	-	55,243	1,230,819	1,286,062
Surry	5,650,218	-	5,650,218	-	199,484	26,399,697	32,249,399	Wayne	11,145,974	352,330	11,498,304	396	74,798	4,973,299	16,546,797
Swain	3,310,299	-	3,310,299	-	10,562	-	3,320,861	Wilkes	2,085,994	-	2,085,994	-	37,684	1,152,564	3,276,242
Transylvania	1,355,210	329,175	1,684,385	-	-	-	1,684,385	Wilson	25,690,354	235,960	25,926,314	-	171,005	6,565,711	32,663,030
Tyrrell	-	-	-	-	21,509	-	21,509	Yadkin	-	-	-	-	105,162	3,488,846	3,594,008
Union	27,121,749	70,660	27,192,409	-	19,820	1,280,845	28,493,074	Yancey	4,565,044	101,220	4,666,264	-	-	-	4,666,264
								All counties	1,133,447,698	76,542,319	1,209,990,017	800,641,876	17,636,063	442,490,920	2,470,758,876

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 2011-2012**

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	254,990,363	12,120,020,018	2.10%	Hertford	70,059,264	1,394,546,756	5.02%	Vance	77,922,826	2,697,793,981	2.89%
Alexander	65,844,587	2,581,806,831	2.55%	Hoke	65,352,488	2,753,043,749	2.37%	Wake	2,825,497,772	120,345,849,537	2.35%
Alleghany	35,692,808	1,795,016,091	1.99%	Hyde	23,139,963	1,119,199,691	2.07%	Warren	56,856,788	2,590,545,624	2.19%
Anson	248,204,375	1,707,207,543	14.54%	Iredell	334,091,772	20,312,664,452	1.64%	Washington	29,437,643	797,761,717	3.69%
Ashe	81,536,848	4,045,366,207	2.02%	Jackson	132,889,081	11,277,481,548	1.18%	Watauga	79,009,472	8,898,459,430	0.89%
Avery	32,255,382	4,556,583,383	0.71%	Johnston	281,956,126	13,098,157,024	2.15%	Wayne	430,185,821	7,473,790,193	5.76%
Beaufort	84,195,741	5,715,964,468	1.47%	Jones	33,535,141	732,674,866	4.58%	Wilkes	125,351,297	5,458,051,772	2.30%
Bertie	37,794,681	1,104,083,941	3.42%	Lee	117,865,942	4,781,515,618	2.47%	Wilson	83,150,275	6,450,176,425	1.29%
Bladen	97,594,073	2,584,841,141	3.78%	Lenoir	93,916,424	3,937,357,365	2.39%	Yadkin	63,890,740	2,824,335,688	2.26%
Brunswick	1,198,574,131	24,256,236,105	4.94%	Lincoln	335,163,723	8,243,131,068	4.07%	Yancey	47,252,636	2,656,159,033	1.78%
Buncombe	525,643,818	29,279,593,942	1.80%	Macon	115,221,533	9,307,223,580	1.24%	All counties	26,258,400,909	1,003,105,735,228	2.62%
Burke	201,007,104	6,724,876,454	2.99%	Madison	54,033,969	1,932,712,530	2.80%				
Cabarrus	285,837,655	21,112,015,147	1.35%	Martin	59,202,219	1,869,401,330	3.17%				
Caldwell	148,757,743	5,518,454,298	2.70%	McDowell	178,710,681	3,126,940,276	5.72%				
Camden	16,502,165	1,177,842,586	1.40%	Mecklenburg	3,322,752,246	117,089,446,050	2.84%				
Carteret	137,116,774	15,083,270,325	0.91%	Mitchell	69,368,591	1,836,670,881	3.78%				
Caswell	63,219,493	1,480,064,986	4.27%	Montgomery	57,945,292	2,326,074,425	2.49%				
Catawba	606,953,741	15,091,814,627	4.02%	Moore	159,779,839	11,889,705,671	1.34%				
Chatham	252,455,354	8,801,110,249	2.87%	Nash	115,502,566	6,957,737,649	1.66%				
Cherokee	50,170,961	4,118,506,573	1.22%	New Hanover	435,115,391	34,125,736,669	1.28%				
Chowan	23,459,236	1,484,879,934	1.58%	Northampton	102,818,813	1,925,887,687	5.34%				
Clay	28,686,446	2,085,928,512	1.38%	Onslow	235,265,035	12,753,744,212	1.84%				
Cleveland	604,756,377	6,953,583,026	8.70%	Orange	234,219,001	15,895,422,715	1.47%				
Columbus	124,900,121	3,393,968,383	3.68%	Pamlico	26,655,672	1,409,055,959	1.89%				
Craven	143,182,465	9,618,403,349	1.49%	Pasquotank	55,314,789	3,365,944,117	1.64%				
Cumberland	369,869,869	21,444,456,623	1.72%	Pender	104,012,843	6,385,888,529	1.63%				
Currituck	76,099,274	8,312,977,229	0.92%	Perquimans	43,587,186	1,737,385,193	2.51%				
Dare	129,588,738	17,592,449,146	0.74%	Person	775,604,593	3,880,139,615	19.99%				
Davidson	385,251,949	12,936,818,496	2.98%	Pitt	104,488,137	12,258,124,770	0.85%				
Davie	75,096,783	4,270,252,108	1.76%	Polk	65,813,640	2,745,475,155	2.40%				
Duplin	117,945,792	3,765,662,853	3.13%	Randolph	247,184,679	10,159,738,917	2.43%				
Durham	471,720,126	29,921,778,080	1.58%	Richmond	719,572,100	3,016,421,429	23.86%				
Edgecombe	142,983,907	3,085,366,370	4.63%	Robeson	263,709,594	5,903,457,554	4.47%				
Forsyth	598,732,969	33,819,158,196	1.77%	Rockingham	570,527,353	6,638,947,510	8.59%				
Franklin	129,086,200	4,102,985,980	3.15%	Rowan	590,758,286	11,556,118,675	5.11%				
Gaston	684,047,832	14,711,372,065	4.65%	Rutherford	417,795,557	5,983,369,959	6.98%				
Gates	21,166,695	932,772,742	2.27%	Sampson	134,997,447	3,932,202,402	3.43%				
Graham	25,784,071	1,256,773,669	2.05%	Scotland	77,276,071	2,016,602,253	3.83%				
Granville	108,333,974	3,978,054,265	2.72%	Stanly	100,004,681	4,250,554,570	2.35%				
Greene	34,439,162	1,003,477,302	3.43%	Stokes	427,315,388	3,630,784,758	11.77%				
Guilford	1,015,778,352	45,294,102,631	2.24%	Surry	157,427,481	5,308,585,503	2.97%				
Halifax	172,366,132	3,582,216,934	4.81%	Swain	30,411,396	1,432,914,405	2.12%				
Harnett	170,022,538	7,261,850,331	2.34%	Transylvania	111,182,488	6,020,799,228	1.85%				
Haywood	148,080,203	7,123,133,106	2.08%	Tyrrell	11,211,326	495,194,813	2.26%				
Henderson	199,963,948	12,072,111,562	1.66%	Union	351,398,876	23,239,422,895	1.51%				

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

County	Rate	Fiscal year 2008-2009				Rate	Fiscal year 2009-2010				Rate	Fiscal year 2010-2011			
		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	536,112			19,543	3	481,530			73,768	3	468,725			72,813
Alexander					10,490					11,580					9,240
Alleghany	3	42,677			3,700	3	37,509			3,725	3	36,553			
Anson	3	21,481			3,990	3	18,688			4,730	6	27,524			5,075
Ashe	3	142,670			8,830	3	146,057			7,666	3	164,217			8,110
Avery					7,150					7,170					7,560
Beaufort					13,978					22,358					7,377
Bertie					6,036					6,437					6,173
Bladen					10,786					2,808					
Brunswick	1	1,030,525			53,324	1	992,280			63,256	1	1,077,061			68,474
Buncombe	4	6,218,003			112,093	4	6,259,792			25,275	4	6,822,365			68,347
Burke	6	298,553			17,809	6	261,209			18,169	6	305,538			19,938
Cabarrus	6	2,408,442			706,384	6	3,204,861			593,045	6	3,578,493			563,973
Caldwell	3	74,027			23,080	3	71,933			20,449	3	64,463			20,698
Camden	6	25,499		261,656	3,230	6	43,986		282,334	6,520	6	28,581		300,298	308,223
Carteret	5	4,404,214			48,393	5	4,175,940			32,973	5	4,442,929			59,575
Caswell					4,825					6,080					6,645
Catawba					51,298					47,224					50,968
Chatham	3	72,924			17,145	3	65,331			18,085	3	73,137			18,920
Cherokee	3	103,259			11,450	3	105,524			10,510	3	111,635			13,860
Chowan	5	111,965		277,266	2,150	5	95,930		321,503	2,205	5	116,824		224,840	2,880
Clay	3	14,658			3,600	3	14,036			4,570	3	12,564			4,860
Cleveland	3	173,819			19,805	3	174,322			19,025	3	207,889			19,860
Columbus	3	81,920			20,354	3	63,349			23,628	3	63,686			
Craven	6	1,224,656			56,157	6	1,261,519			68,553	6	1,363,600			62,141
Cumberland	6	4,255,011	5,056,897		439,507	6	4,131,480	5,081,901		412,921	6	4,941,253	5,364,342		411,804
Currituck	6	9,276,524		1,890,224	36,029	6	8,672,218		2,300,500	457,315	6	9,442,002		2,215,696	403,166
Dare	5	17,182,669	1,851,189	4,037,302	31,393	5	17,187,537	1,864,990	4,427,204	32,869	5	18,285,909	1,943,962	4,475,984	35,554
Davidson					42,228					48,517					53,510
Davie	3	38,470			14,090	3	40,788			14,049	3	60,310			15,986
Duplin	6	198,169			21,475	6	192,323			25,548	6	211,326			28,240
Durham	6	7,691,180			965,392	6	6,723,033			1,098,711	6	7,360,360			1,070,883
Edgecombe					32,749					35,138					36,931
Forsyth	6	3,372,748			399,045	6	3,158,460			372,792	6	3,501,137			361,884
Franklin	6	62,055			164,333	6	51,188			20,471	6	47,572			22,252
Gaston	3	939,368			764,112	3	844,017			820,549	3	966,745			704,141
Gates					1,745					1,850					2,484
Graham	3	138,052			3,400	3	137,209			4,720	3	179,031			4,410
Granville	6	205,795			11,121	6	188,877			8,339	6	185,671			8,483
Greene					7,186					5,730					5,446

TABLE 75. -Continued

County	Rate	Fiscal year 2008-2009				Rate	Fiscal year 2009-2010				Rate	Fiscal year 2010-2011			
		Occupancy tax	Meals tax	Land transfer tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	License taxes		Occupancy tax	Meals tax	Land transfer tax	License taxes
		[see rate column]	[1% rate]	[1% rate]			[see rate column]	[1% rate]	[1% rate]			[see rate column]	[1% rate]	[1% rate]	
%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	
Guilford	3	4,077,263			167,012	3	3,891,954			219,295	3	4,125,647			188,418
Halifax	5	568,589			23,329	5	589,972			23,935	5	612,986			26,235
Harnett	6	362,767			33,230	6	411,449			2,078,385	6	393,159			2,348,650
Haywood	4	975,405			27,800	4	902,195			27,190	4	907,927			31,200
Henderson	4	958,945			34,980	4	886,188			35,100	4	1,114,954			37,080
Hertford	3	38,369			16,570	3	33,776			20,251	3	48,436			20,664
Hoke					10,256					10,018					12,087
Hyde	3	430,600			1,325	3	416,787			1,220	3	424,836			1,040
Iredell					70,387					74,195					84,875
Jackson	3	429,378			19,236	3	413,939			17,599	3	448,170			22,973
Johnston	3	542,577			55,284	3	577,545			63,597	3	543,355			66,379
Jones					700					850					700
Lee	3	151,748			15,462	3	158,957			15,454	3	179,264			15,665
Lenoir	3	181,336			20,875	3	179,620			21,122	3	245,007			22,302
Lincoln	3	43,546			23,550	3	52,167			29,380	3	42,106			30,840
Macon	3	407,720			13,800	3	403,518			12,600	3	486,072			19,200
Madison	5	160,562			8,486	5	153,972			9,143	5	149,201			10,446
Martin	6	216,541			6,021	6	182,297			4,895	6	189,900			4,986
McDowell	5	263,195			15,683	5	246,086			779	5	259,508			14,095
Mecklenburg	8	29,469,716	19,226,504		380,694	8	28,130,270	19,466,059		382,310	8	23,820,182	20,271,969		382,656
Mitchell	3	48,992			4,650	3	44,340			5,270	3	54,048			5,490
Montgomery	3	24,660			8,970	3	25,102			9,610	3	25,668			10,140
Moore	3	1,131,722			41,395	3	1,096,171			45,355	3	1,193,797			44,709
Nash	5	1,081,645			92,515	5	1,056,049			224,192	5	1,173,016			215,732
New Hanover*	3	3,532,900			148,466	3	3,332,539			53,573	3	7,762,032			
Northampton					4,335	6	42,962			4,135					4,695
Onslow	3	1,676,045			91,979	3	1,686,760			94,033	3	1,774,732			93,024
Orange	3	935,220			483,000	3	875,750			453,523	3	973,963			595,386
Pamlico					5,120					4,910					4,275
Pasquotank	6	477,517		798,249	11,205	6	442,090		747,129	9,245	6	502,352		916,331	8,780
Pender	3	9,152			4,635	3	7,978			7,065	3				
Perquimans	6	11,725		435,085	12,060	6	10,058		385,986	9,496	6	9,753		257,840	8,768
Person	5	161,597			23,001	5	152,669			23,461	5	142,935			23,122
Pitt	6	1,364,073			74,972	6	1,393,624			70,509	6	1,472,885			73,192
Polk	3	66,108			5,900	3	66,146			7,650	3	62,464			5,580
Randolph	5	366,575			100,133	5	563,064			105,060	5	610,017			107,390
Richmond	3	237,526			8,604	3	239,682			4,881	3	234,552			5,125
Robeson					41,181					41,193					38,478
Rockingham	3	235,283			46,787	3	167,372			11,079	3	175,236			47,436
Rowan	3	302,666			80,777	3	320,294			88,002	3	315,125			86,159

TABLE 75. -Continued

County	Rate	Fiscal year 2008-2009				Rate	Fiscal year 2009-2010				Rate	Fiscal year 2010-2011			
		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	519,274			12,700	5	492,156			11,700	5	544,234			13,190
Sampson	3	50,205			17,600	3	66,712			19,680	3	60,292			22,020
Scotland	6	316,000			5,728	6	309,786			4,570	6	320,548			13,440
Stanly	6	197,666			44,072	6	180,566			34,320	6	215,999			33,263
Stokes					49,705					39,767					41,945
Surry					15,510	6	56,277			32,564	6	72,424			35,478
Swain	3	386,571			10,620	3	331,131			10,290	3	368,108			10,380
Transylvania	4	307,908			11,068	4	303,488			10,235	5	321,041			11,270
Tyrrell	6	4,093			725	6	5,438			985	6	6,580			1,782
Union					41,143					45,550					50,848
Vance	3	309,159			26,580	3	293,415			22,396	3	211,276			21,297
Wake	6	13,484,795	17,581,737		199,470	6	12,976,863	17,305,646		203,662	6	15,994,845	18,192,680		
Warren					23,924					10,286					
Washington	6	106,554			3,225	6	91,458			2,430	6	122,386			3,900
Watauga**	6	778,309			8,798	6	730,718			5,900	6	821,075			10,773
Wayne					54,539					62,430					63,229
Wilkes					279,793					347,923					322,268
Wilson	3	419,298			39,604	3	406,511			40,573	3	427,523			45,605
Yadkin**	6	32,497			14,800	6	34,197			17,780	6	34,842			
Yancey	3	49,006			6,408	3	43,117			6,243	3	44,323			7,200
Total		128,248,443	43,716,327	7,699,782	7,269,779		124,276,100	43,718,596	8,464,656	9,708,169		134,185,883	45,772,953	8,390,989	9,996,743
Total collections					186,934,331					186,167,521					198,346,568

Detail may not add to totals due to rounding.

*New Hanover Occupancy tax is 3% countywide with an additional 3% in unincorporated areas.

**Applicable only in unincorporated areas.

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2008-2009			R a t e %	Fiscal year 2009-2010			R a t e %	Fiscal year 2010-2011		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Bertie												
Askewville												
Aulander				3,679								
Colerain												
Kelford												
Lewiston-Woodville				200				725				
Powellsville												
Roxobel				115								
Windsor				2,900				3,028				
Bladen												
Bladenboro				3,860				4,222				
Clarkton				1,638				1,679				
Dublin				828								
East Arcadia												
Elizabethtown				25,463				39,737				
Tar Heel				370				681				
White Lake				9,620				10,095				
Brunswick												
Bald Head Island+	6	657,416		1,127	6	676,645		368	6	812,546		
Belville				6,795				6,083				
Boiling Spring Lakes				7,941				13,521				
Bolivia												
Calabash				10,116				26,256			40,939	
Carolina Shores				8,800				7,664				
Caswell Beach	5	180,054		5,248	5	204,072		4,787	5	171,900		
Holden Beach	5	1,265,624		7,335	5	1,419,493		7,434	5	1,256,116		
Leland				85,115	3	31,183		86,977	3	76,678		
Navassa												
Northwest				1,773				1,788				
Oak Island	5	930,171			5	886,488			5	800,604		
Ocean Isle Beach	3	882,277		15,764	3	1,127,178		17,688	3	971,564		
Sandy Creek												
Shallotte	3	73,766		2,556	3	60,754		61,505	3	60,705		
Southport	3	17,777		20,358	3	46,235		18,977	3	52,163	22,130	
St James												
Sunset Beach	5	854,546		450	5	727,717		450	5	801,285		
Varnamtown												
Buncombe												
Asheville				2,473,980				1,877,519				
Biltmore Forest												
Black Mountain				54,479				58,407				
Montreat												
Weaverville				4,788				15,045				
Woodfin				17,568				8,945				

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011					
	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				680				701				
Hickory**												
Hildebran												
Long View**												
Morganton				58,486				57,359				
Rhodhiss**								130				38
Rutherford College								870				
Valdese												
Cabarrus												
Concord				1,979,239				1,852,169				1,863,163
Harrisburg				3,330				2,910				3,270
Kannapolis*				497,068				504,265				527,944
Locust**												
Midland												
Mount Pleasant				15								
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				3,358				3,825				
Hickory**												
Hudson												
Lenoir				120,980	3	20,935		48,307	3	64,105		196,367
Rhodhiss*				322								
Sawmills												
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				21,643				20,355				548,146
Beaufort				30,363				32,836				36,256
Bogue												
Cape Carteret				7,654				8,037				8,293
Cedar Point												
Emerald Isle				14,792				14,289				14,041
Indian Beach				985				1,092				735
Morehead City				74,619				73,689				73,688
Newport				7,245				6,805				23,165
Peletier												
Pine Knoll Shores				4,088				39,156				37,797

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Davie												
Bermuda Run												
Cooleemee								64,031				
Mocksville												
Duplin												
Beulaville				2,835				2,796				2,662
Calypso				225				205				225
Faison*				1,380				1,293				
Greenevers												
Harrells**												
Kenansville												
Magnolia								1,020				
Mount Olive**												
Rose Hill				1,144				39				1,240
Teachey												
Wallace*				31,421				59,268				161,874
Warsaw				7,622				7,365				6,451
Durham												
Chapel Hill**												
Durham*				2,834,356				2,665,452				3,460,825
Morrisville**												
Raleigh**												
Edgecombe												
Conetoe												
Leggett												
Macclesfield				455				455				455
Pinetops				1,260				1,345				1,395
Princeville				1,571								
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				72,874				96,589				100,644
Whitakers**												
Forsyth												
Bethania												
Clemmons				380				450				710
High Point**												
Kernersville*				98,610				95,385				96,921
King**												
Lewisville				300				81				250
Rural Hall												
Tobaccoville*												
Walkertown				34,102				19,796				19,551
Winston-Salem								4,839,889				5,204,460

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011					
	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				2,001				2,286				1,027
Centerville												
Franklinton				9,192				8,681				9,117
Louisburg				11,608				11,797				22,459
Youngsville				4,595				5,975				6,732
Wake Forest**												
Gaston												
Belmont	3	25,206		15,775	3	58,764		15,043	3	65,655		56,060
Bessemer City				26,573				23,646				25,102
Cherryville				19,005				28,221				9,340
Cramerton				185				67				213
Dallas				9,093				8,674				17,714
Gastonia	3	369,704		1,048,537	3	336,693		1,006,587	3	394,982		1,174,401
High Shoals*												
Kings Mountain**												
Lowell				3,828				3,199				4,342
McAdenville												
Mount Holly				14,548	3	9,364			3	55,792		
Ranlo												
Spencer Mountain												
Stanley												
Gates												
Gatesville												
Graham												
Lake Santeetlah												
Robbinsville												
Granville												
Butner												
Creedmoor				38,407				41,612				29,726
Oxford				90,392				178,640				218,378
Stem												
Stovall												
Greene												
Hookerton				15				15				15
Snow Hill												
Walstonburg				151				166				166

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011							
	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		
%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]		
Guilford														
Archdale**														
Burlington**														
Gibsonville**														
Greensboro	3	3,443,783			3	3,316,307			3	3,541,645		5,723,789		
High Point*	3	1,584,659			3	1,441,768			3	1,521,558		2,708,063		
Jamestown														
Kernersville**														
Oak Ridge														
Pleasant Garden														
Sedalia														
Stokesdale														
Summerfield														
Whitsett														
Halifax														
Enfield							7,889					11,260	4,271	
Halifax							133					152	123	
Hobgood							236					250	237	
Littleton							4,586					5,299	5,525	
Roanoke Rapids	1	95,241			1	88,561			1	103,355		151,074	189,898	
Scotland Neck							5,527						13,549	
Weldon							15,713						16,668	16,090
Harnett														
Angier							7,747						23,295	
Broadway**														
Coats							19,207						12,592	1,858
Dunn							179,170						72,512	109,644
Erwin							17,429						9,559	15,269
Lillington							7,327						7,619	6,881
Haywood														
Canton							8,299						7,959	45,612
Clyde							240						308	568
Maggie Valley							15,836						18,723	22,583
Waynesville							192,219						19,580	19,318
Henderson														
Flat Rock														
Fletcher							14,401						15,935	24,428
Hendersonville							79,747						152,100	479,316
Laurel Park														
Mills River														
Saluda**														
Hertford														
Ahoskie	3	30,534			3	32,065			3	44,544		147,768	260,751	
Cofield							525						515	560
Como							89						90	
Harrellsville														
Murfreesboro							4,583						6,935	
Winton							8,196						3,973	3,483

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011					
	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				560				585				560
Red Springs**												
Hyde												
Iredell												
Davidson**												
Harmony												
Love Valley												
Mooresville	4	634,607		61,682	4	604,599		52,203	4	673,250		53,500
Statesville	5	627,122		377,220	5	652,412		369,206	5	677,747		350,168
Troutman												
Jackson												
Dillsboro				1,012				1,669				1,569
Forest Hills												
Highlands**												
Sylva				19,549				17,896				30,238
Webster												
Johnston												
Benson	2	11,007			2	11,062			2	11,322		
Clayton				38,337				87,970				116,885
Four Oaks				3,425				3,371				3,713
Kenly*	2	24,822			2	23,074			2	22,594		
Micro				120				75				50
Pine Level				3,285								
Princeton				1,704				1,957				2,153
Selma	2	106,083		13,448	2	98,378		4,940	2	97,891		9,422
Smithfield	2	118,361		25,940	2	114,074		24,468	2	123,382		144,716
Wilson's Mills												
Zebulon**												
Jones												
Maysville				4,002				2,601				2,124
Pollocksville												
Trenton												
Lee												
Broadway*												
Sanford				284,339				73,255				2,055
Lenoir												
Grifton**												
Kinston	3	176,982		202,332	3	179,672		219,884	3	216,599		248,992
La Grange				5,793				6,328				50
Pink Hill				2,924				3,506				
Lincoln												
Lincolnton	3	44,395			3	50,526			3	41,548		
Maiden**												
Macon												
Franklin	3	91,857		21,540	3	102,927		65,560	3	102,149		37,527
Highlands*				4,325				7,478				

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Madison												
Hot Springs												
Mars Hill				1,834				2,296				2,453
Marshall												
Martin												
Bear Grass												
Everetts				45				90				45
Hamilton												596
Hassell												
Jamesville				360				360				75
Oak City												
Parmele												
Robersonville				5,334				7,397				12,329
Williamston				33,277				30,789				106,582
McDowell												
Marion				27,212				25,636				48,493
Old Fort				2,910				2,910				2,225
Mecklenburg												
Charlotte				41,189,366				40,341,946				39,818,002
Cornelius												
Davidson*												
Huntersville												
Matthews				487,741				516,464				506,384
Mint Hill												
Pineville				610,274				587,319				514,747
Stallings**												
Weddington**												
Mitchell												
Bakersville				1,424				1,239				1,191
Spruce Pine				5,404				5,545				5,366
Montgomery												
Biscoe												
Candor				210				30				30
Mount Gilead				90				90				45
Star												
Troy				3,369				29,204				2,970
Moore												
Aberdeen				3,595				15,997				38,528
Cameron				30				50				
Carthage				14,174				13,350				
Foxfire Village												
Pinebluff				10,624				5,612				97,909
Pinehurst				482				420				
Robbins				2,204				2,289				1,789
Southern Pines				25,392				37,373				50,967
Taylortown												
Vass												
Whispering Pines				1,183				1,311				1,799

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance												
Arapahoe												
Bayboro								1,410				813
Grantsboro												774
Mesic												
Minnesott Beach								45				45
Oriental	3	22,318			3	21,894			3	21,385		
Stonewall												
Vandemere												
Pasquotank												
Elizabeth City*								241,721				235,365
Pender												
Atkinson								525				500
Burgaw	3	7,893			3	6,623		8,228	3	6,786		7,597
Saint Helena												
Surf City*	3	401,750			3	392,664		40,290	3	451,542		36,029
Topsail Beach	3	468,496			3	448,014		3,411	3	496,475		6,198
Wallace**												
Watha												
Perquimans												
Hertford								12,219				15,957
Winfall								3,455				22,056
Person												
Roxboro								136,093				144,101
Pitt												
Ayden								17,730				16,085
Bethel								725				846
Falkland												956
Farmville								13,236				125
Fountain								426				20,228
Greenville								1,422,896				365
Grifton*								10,571				10,031
Grimesland								376				596
Simpson												6,801
Winterville								13,283				18,639
Polk												
Columbus	3	23,458			3	22,942		8,745	3	21,202		18,527
Saluda*								5,173				4,330
Tryon	3	13,963			3	14,157		40	3	1,705		25

TABLE 76. -Continued

Municipality	Fiscal year 2008-2009			Fiscal year 2009-2010			Fiscal year 2010-2011					
	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												137,422
Cary*												3,150,396
Durham**												
Fuquay-Varina												110,872
Garner												373,646
Holly Springs												210,055
Knightdale												128,777
Morrisville*												892,319
Raleigh*												14,799,905
Rolesville												43,653
Wake Forest*												
Wendell												21,976
Zebulon*												
Warren												
Macon												
Norlina												
Warrenton												3,218
Washington												
Creswell												750
Plymouth												7,797
Roper												223
Watauga												
Beech Mountain*	6	193,926			6	188,432			6	221,235		
Blowing Rock*	6	680,106		15,233	6	625,849		12,992	6	700,232		18,325
Boone	3	525,856		46,196	3	1,104,950		35,261	3	968,861		60,903
Seven Devils*	6	49,920		887	6	49,504		632	6	62,084		300
Wayne												
Eureka												125
Fremont				105								
Goldsboro	5	490,139		235,121	5	456,205		245,696	5	548,007		241,991
Mount Olive*				14,629				20,583				61,565
Pikeville												
Seven Springs								110				215
Walnut Creek												
Wilkes												
Elkin**												
North Wilkesboro				10,652				11,358				13,025
Ronda								218				237
Wilkesboro	3	122,844		19,060	3	109,388		31,807	3	114,820		52,607

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2008-2009			R a t e %	Fiscal year 2009-2010			R a t e %	Fiscal year 2010-2011		
		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				2,680			1,789	
Kenly**												
Lucama				886				1,005			1,225	
Saratoga												
Sharpsburg**												
Sims				225							210	
Stantonsburg				685				671			577	
Wilson				532,064				499,828			460,098	
Yadkin												
Boonville												
East Bend												
Jonesville	6	282,664		5,983	6	270,296		5,473	6	248,911	18,474	
Yadkinville	6	19,669		100	6	18,050		50	6	14,224	75	
Yancey												
Burnsville				19,453				18,235			18,583	
Total		24,516,584	242,935	97,316,740		25,038,369	240,228	99,088,865		26,444,142	241,343	101,554,501
Total collections				122,076,259				124,367,462				128,239,986

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.