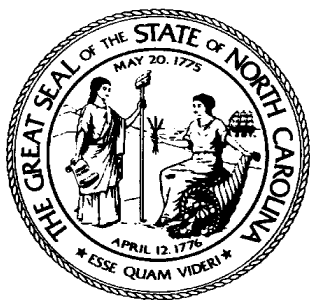
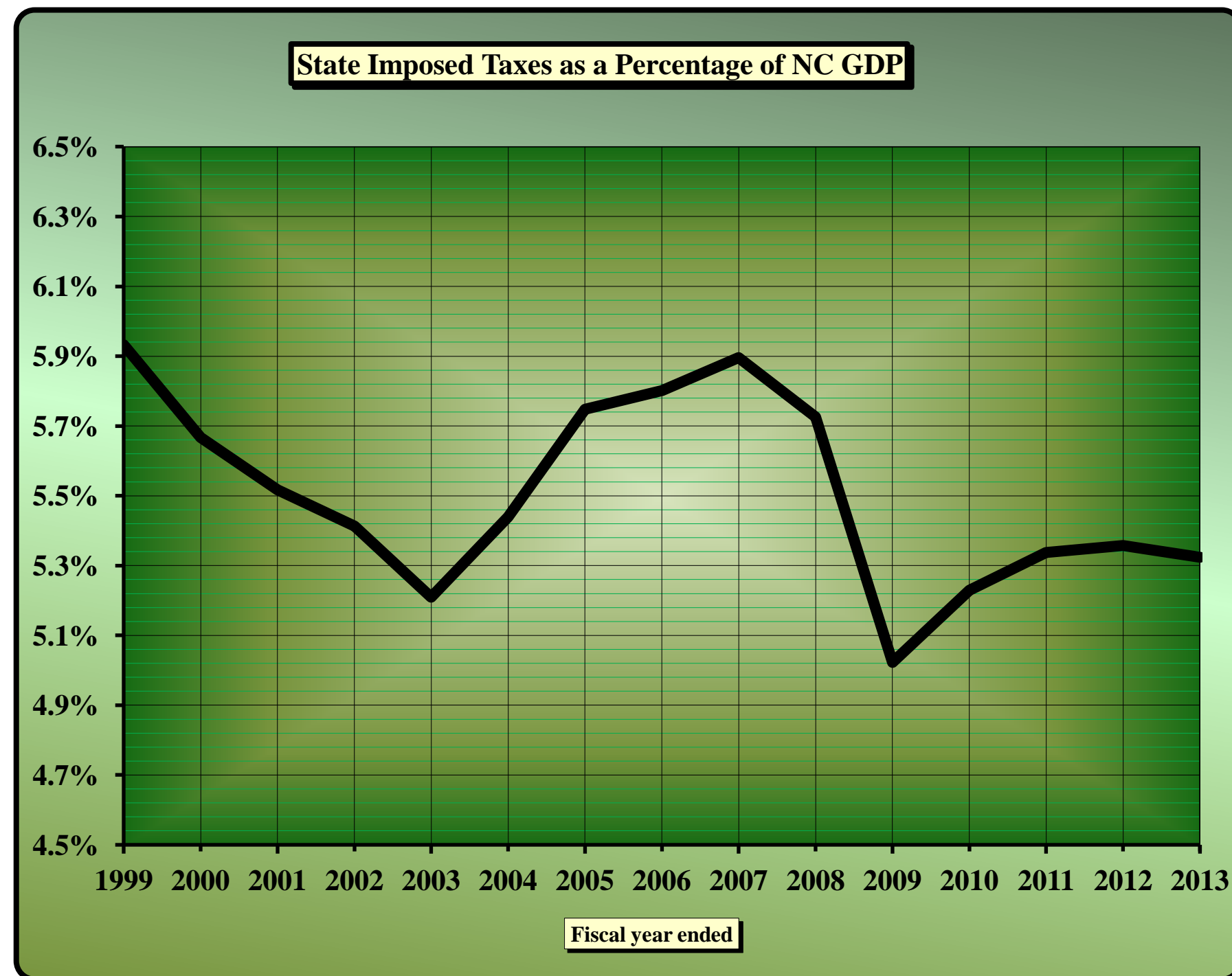


Statistical Abstract of North Carolina Taxes 2013



NCDOR

Revenue Research Division

**Statistical Abstract of North Carolina Taxes
2013**

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 2012-2013 [Articles 3., 5E.]
17B) State Sales and Use Tax: Electricity, Telecommunications, and Video Programming Services
Net Collections and Distributable Proceeds for 2012-2013
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 2011
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 Refunds Issued to Nonprofit Entity Claimants by Size of Annual Refund by Fiscal Year	
35B)	Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants: Annual 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 1998-1999 and 2012-2013 [Rank, Contribution Percentage, and Overall Growth]	
39)	A County Comparison of State Retail Taxable Sales for 1998-1999 and 2012-2013 [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 2012-2013	§ 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 2012-2013	[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 2012-2013	[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 2012-2013	[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 2012-2013	[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 2012-2013	[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 2012-2013
- 66) Amounts of Municipal Revenues by Types and Municipal Shares of State Taxes, Fiscal Year 2012-2013
- 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 2012-2013
- 73) Valuation of Property of Transportation Companies by Counties and by Types of Companies for 2012-2013
- 74) County-Wide Tax Levy Components Expressed as a Percentage by Type of Property by County, Fiscal Year 2012-2013
- 75) Collections of Occupancy, Prepared Foods, Land Transfer Taxes, and License Taxes by County
- 76) Collections of Occupancy, Meals, and License Taxes by Municipality

TABLE of CONTENTS
(Continued)
APPENDIX
TAX YEAR 2012 INDIVIDUAL INCOME TAX STATISTICS
Characteristics of Filers

<u>Table/ Exhibit</u>	<u>Title</u>
A)	Tax Year 2012 Individual Income Tax: Distribution of Number of Returns Filed and Net Tax Liability by Filing Status and by Residency Status by Income Level
A.1)	Tax Year 2012: Number of Returns Filed by Filing Status
A.2)	Tax Year 2012: Net Tax Liability by Filing Status
A.3)	Tax Year 2012: Number of Returns Filed by Residency Status
A.4)	Tax Year 2012: Net Tax Liability by Residency Status
A.5)	Tax Year 2012 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) by FAGI Level
A.6)	Tax Year 2012 All Returns: Distribution of Net Tax Liability (NTL) for Standard and Itemized Deduction Returns by FAGI Level
A.7)	Tax Year 2012 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed by FAGI Level
A.8)	Tax Year 2012 All Returns: Distribution of Number of Standard and Itemized Deduction Returns Filed by FAGI Level
A.9)	Tax Year 2012 All Returns: Average Per Return Net Tax Liability (NTL) for Standard and Itemized Deduction Returns Filed by FAGI Level
A.10)	Tax Year 2012 All Returns: Effective Tax Rate Derived from Federal AGI
A.11)	Tax Year 2012 Resident Returns: Effective Tax Rate Derived from Federal AGI
A.12)	Tax Year 2012 All Returns: Effective Tax Rate Derived from Positive NC Taxable Income
B)	Tax Year 2012 Individual Income Tax: Distribution of Number of Returns Filed and Net Tax Liability for Resident Returns by Filing Status by Income Level
B.1)	Tax Year 2012: Distribution of Number of Returns Filed by Resident Taxpayers by Filing Status by FAGI Level
B.2)	Tax Year 2012: Distribution of Net Tax Liability for Resident Taxpayers by Filing Status by FAGI Level
1)	Tax Year 2012 Individual Income Tax Calculation by Income Level [All Returns]
1A)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [All Returns: Standard Deduction]
1B)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [All Returns: Itemized Deductions]
2)	Tax Year 2012 Individual Income Tax Calculation by Income Level: Characteristics of Returns with \$0 Tax Liability [All Returns]
2A)	Tax Year 2012 Individual Income Tax Calculation by Income Level: Characteristics of Returns with \$0 Tax Liability by Deduction Type [All Returns: Standard Deduction]
2B)	Tax Year 2012 Individual Income Tax Calculation by Income Level: Characteristics of Returns with \$0 Tax Liability by Deduction Type [All Returns: Itemized Deductions]
3)	Tax Year 2012 Individual Income Tax Calculation by Income Level [Single]
3A)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Single: Standard Deduction]
3B)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Single: Itemized Deductions]
4)	Tax Year 2012 Individual Income Tax Calculation by Income Level [Married Filing Jointly or Qualifying Widow(er) with Dependent Child]
4A)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Married Filing Jointly or Qualifying Widow(er) with Dependent Child: Standard Deduction]
4B)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Married Filing Jointly or Qualifying Widow(er) with Dependent Child: Itemized Deductions]
5)	Tax Year 2012 Individual Income Tax Calculation by Income Level [Married Filing Separately]
5A)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Married Filing Separately: Standard Deduction]
5B)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Married Filing Separately: Itemized Deductions]
6)	Tax Year 2012 Individual Income Tax Calculation by Income Level [Head of Household]
6A)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Head of Household: Standard Deduction]
6B)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Head of Household: Itemized Deductions]
7)	Tax Year 2012 Individual Income Tax Calculation by Income Level [Resident Returns]
7A)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Resident Returns: Standard Deduction]
7B)	Tax Year 2012 Individual Income Tax Calculation by Income Level by Deduction Type [Resident Returns: Itemized Deductions]
C1)	Tax Year 2012 Individual Income Tax Calculation by County
C2)	Tax Year 2012 Individual Income Tax: Distribution of Number of Returns Filed and Net Tax Liability by FAGI Level by County
C3)	Individual Income Tax: Distribution of Number of Returns Filed by Filing Status by County for Tax Years 2012 and 2011
C4)	Individual Income Tax: Distribution of Net Tax Liability by Filing Status by County for Tax Years 2012 and 2011
D)	Combined Bracket Summary: Number of Returns Filed and Net Tax Liability by FAGI Level by NCTI Level for Tax Years 2012 and 2011
E)	Tax Year 2012: Tax Credits Claimed on Individual Income Tax Returns

PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

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

Fiscal year	NC GDP [current dollars] [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percentage of NC GDP
	Amount [\$]	Percent change %	General tax amount [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
1998-1999...	245,970,000,000	5.33%	14,207,776,552	385,286,674	14,593,063,226	7.14%	5.93%
1999-2000...	266,199,000,000	8.22%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.67%
2000-2001...	279,588,000,000	5.03%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.52%
2001-2002...	289,231,000,000	3.45%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.41%
2002-2003...	300,873,000,000	4.03%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.21%
2003-2004...	313,181,000,000	4.09%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.44%
2004-2005...	331,603,000,000	5.88%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.75%
2005-2006...	357,241,000,000	7.73%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.80%
2006-2007...	383,966,000,000	7.48%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.90%
2007-2008...	397,609,000,000	3.55%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.73%
2008-2009...	407,008,000,000	2.36%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	5.02%
2009-2010...	409,453,000,000	0.60%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.23%
2010-2011...	420,876,000,000	2.79%	21,464,738,702	1,000,330,096	22,465,068,798	4.93%	5.34%
2011-2012...	429,793,000,000	2.12%	21,766,906,777	1,258,724,812	23,025,631,589	2.50%	5.36%
2012-2013...	452,358,000,000	5.25%	22,807,425,837	1,277,126,110	24,084,551,946	4.60%	5.32%

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 11, 2014; North Carolina Employment Security Commission. Unemployment taxes.

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

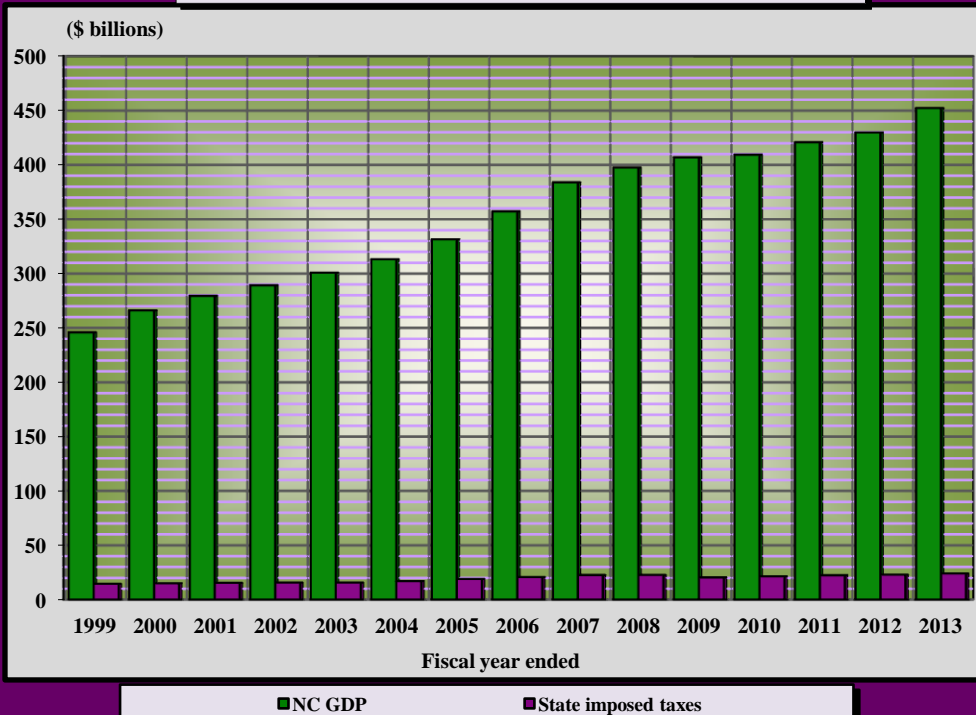


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



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)

12
10
8
6
4
2
0

1999 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013

Fiscal year ended

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

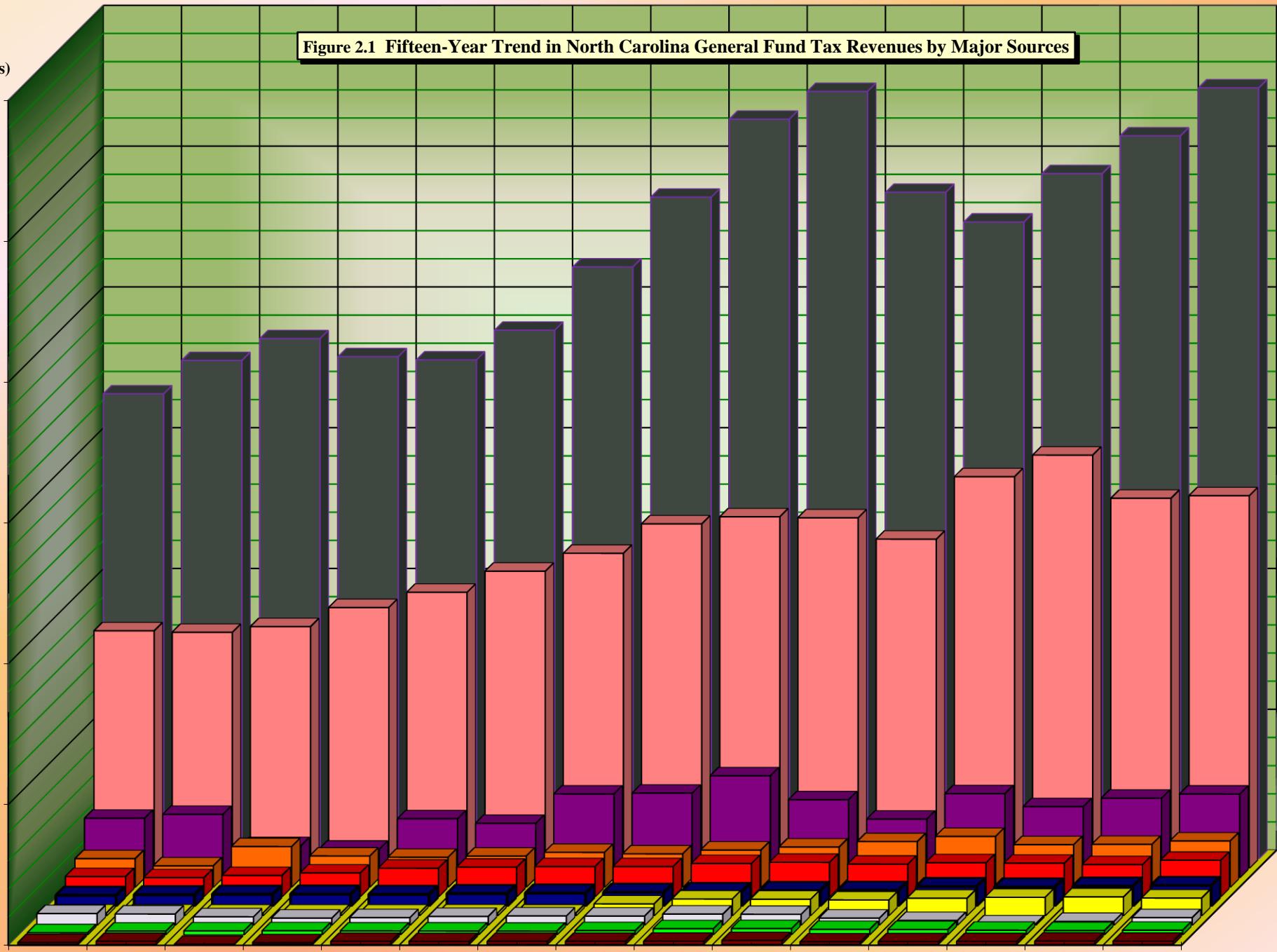


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	169,935,220	1.33%	163,327,319	1.24%	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%
Privilege License Tax.....	27,588,260	0.22%	43,828,822	0.33%	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%
Tobacco Products Tax.....	44,852,542	0.35%	43,663,205	0.33%	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%
Soft Drink Tax.....	12,349,253	0.10%	1,285,949	0.01%	51,202	0.00%	1,855	0.00%	-	-
Franchise Tax.....	409,558,340	3.22%	306,979,197	2.34%	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%
Income Taxes:										
Individual Income Tax.....	6,606,500,278	51.88%	7,080,106,177	53.90%	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%
Corporate Income Tax.....	848,509,669	6.66%	903,241,974	6.88%	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%
Total income taxes.....	7,455,009,947	58.55%	7,983,348,151	60.78%	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%
Sales and Use Tax.....	3,376,206,664	26.51%	3,354,897,708	25.54%	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%
Alcoholic Beverage Tax.....	158,026,529	1.24%	166,372,353	1.27%	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%
Gift Tax.....	19,334,909	0.15%	25,085,473	0.19%	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%
Intangibles Tax.....	30,795	0.00%	18,703	0.00%	3,906	0.00%	-	-	-	-
Freight Car Lines Tax.....	469,302	0.00%	444,094	0.00%	497,560	0.00%	518,887	0.00%	379,551	0.00%
Insurance Tax.....	291,230,879	2.29%	273,367,118	2.08%	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%
Piped Natural Gas Tax.....	-	-	27,715,136	0.21%	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%
Real Estate Conveyance Tax*.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax**.....	-	-	-	-	-	-	1,841,220	0.01%	-	-
Scrap Tire Disposal Tax**.....	-	-	-	-	-	-	2,922,488	0.02%	-	-
Manufacturing Tax+.....	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	671,264	0.01%	645,279	0.00%	756,029	0.01%	751,977	0.01%	722,893	0.01%
Total Tax Revenue.....	11,965,263,904	93.97%	12,390,978,509	94.34%	12,573,059,410	93.47%	12,444,661,014	92.11%	13,117,230,784	92.08%
Total Non-tax Revenue & Transfers.....	768,456,722	6.03%	743,931,336	5.66%	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%
Total General Fund Revenue.....	12,733,720,626	100.00%	13,134,909,845	100.00%	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333	100.00%

Sources of revenue	Fiscal Year									
	2003-2004		2004-2005		2005-2006		2006-2007		2007-2008	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	128,479,443	0.85%	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%	158,764,850	0.80%
Privilege License Tax.....	41,615,694	0.28%	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%	56,309,007	0.28%
Tobacco Products Tax.....	43,732,769	0.29%	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%	237,377,533	1.20%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	445,294,486	2.95%	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%	574,460,805	2.90%
Income Taxes:										
Individual Income Tax.....	7,509,898,086	49.82%	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%	10,902,299,190	55.00%
Corporate Income Tax.....	776,964,847	5.15%	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%	1,111,668,852	5.61%
Total income taxes.....	8,286,862,932	54.98%	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%	12,013,968,042	60.60%
Sales and Use Tax.....	4,222,201,842	28.01%	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%	4,981,673,149	25.13%
Alcoholic Beverage Tax.....	182,392,509	1.21%	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%	225,125,416	1.14%
Gift Tax.....	16,630,438	0.11%	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%	17,354,083	0.09%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	527,447	0.00%	351,890	0.00%	269,931	0.00%	324,535	0.00%	278,555	0.00%
Insurance Tax.....	423,405,050	2.81%	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%	492,698,607	2.49%
Piped Natural Gas Tax.....	38,994,881	0.26%	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%	36,476,388	0.18%
Real Estate Conveyance Tax*.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax**.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax**.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax+.....	-	-	-	-	11,951,991	0.07%	36,558,780	0.19%	37,748,630	0.19%
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	589,383	0.00%	411,955	0.00%	5,032	0.00%	2,987	0.00%	2,852	0.00%
Total Tax Revenue.....	13,830,726,874	91.76%	15,477,557,903	94.80%	17,020,515,803	95.22%	18,712,126,352	96.16%	18,832,237,918	95.00%
Total Non-tax Revenue & Transfers.....	1,242,615,142	8.24%	848,923,661	5.20%	853,832,727	4.78%	747,904,898	3.84%	991,845,829	5.00%
Total General Fund Revenue.....	15,073,342,016	100.00%	16,326,481,563	100.00%	17,874,348,531	100.00%	19,460,031,250	100.00%	19,824,083,747	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Estate Tax	104,256,014	0.54%	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%	111,430,080	0.54%
Privilege License Tax.....	37,515,608	0.20%	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%	46,112,081	0.22%
Tobacco Products Tax.....	227,056,891	1.19%	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%	255,400,938	1.24%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	651,938,670	3.41%	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%	660,141,126	3.21%
Income Taxes:										
Individual Income Tax.....	9,470,172,885	49.46%	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%	10,953,140,820	53.32%
Corporate Income Tax.....	835,544,512	4.36%	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%	1,191,730,504	5.80%
Total income taxes.....	10,305,717,397	53.83%	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%	12,144,871,325	59.12%
Sales and Use Tax.....	4,677,947,376	24.43%	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%	5,294,146,987	25.77%
Alcoholic Beverage Tax.....	228,458,572	1.19%	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%	298,639,842	1.45%
Gift Tax.....	12,291,039	0.06%	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%	817,951	0.00%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	183,472	0.00%	345,414	0.00%	370,786	0.00%	408,762	0.00%	325,798	0.00%
Insurance Tax.....	466,601,945	2.44%	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%	521,509,351	2.54%
Piped Natural Gas Tax.....	34,240,028	0.18%	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%	30,411,586	0.15%
Real Estate Conveyance Tax*.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax**.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax**.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax+.....	32,865,620	0.17%	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%	36,861,312	0.18%
Solid Waste Disposal Tax.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	6,402	0.00%	7,408	0.00%	4,870	0.00%	9,788	0.00%	13,170	0.00%
Total Tax Revenue.....	16,779,079,034	87.64%	17,745,037,304	95.11%	18,380,116,720	95.95%	18,463,093,503	94.52%	19,400,681,546	94.45%
Total Non-tax Revenue & Transfers.....	2,366,598,932	12.36%	912,269,988	4.89%	776,500,873	4.05%	1,070,828,533	5.48%	1,140,731,536	5.55%
Total General Fund Revenue.....	19,145,677,966	100.00%	18,657,307,292	100.00%	19,156,617,593	100.00%	19,533,922,036	100.00%	20,541,413,082	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 provided a federal return is required.

SL 2013-316, s.7.(a) and (d) repeals the estate tax effective for the estates of decedents dying on or after January 1, 2013.

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 for a specific tax schedule 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									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	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.....	249,282,071	32.44%	208,319,738	28.00%	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%
Judicial Department receipts.....	120,960,787	15.74%	101,535,310	13.65%	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%
Sales tax reimbursement - Highway Fund*	13,400,000	1.74%	13,600,000	1.83%	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%
Sales tax refund - Non-Highway Fund**.....	10,921,878	1.42%	14,179,227	1.91%	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%
Secretary of State.....	20,422,676	2.66%	24,573,758	3.30%	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%
Cost of administering local government										
sales and use tax.....	10,292,859	1.34%	10,972,635	1.47%	11,567,844	1.32%	11,774,315	1.11%	12,495,009	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%	107,000,000	9.48%
Intrastate transfer of funds.....	2,639,727	0.34%	22,736,557	3.06%	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%
Banking and investment fees.....	4,332,001	0.56%	4,029,051	0.54%	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%
Insurance Department.....	40,197,960	5.23%	42,210,047	5.67%	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%
Reversions of capital improvements funds.....	48,706	0.01%	16,454	0.00%	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%
ABC Board application fees.....	3,100,025	0.40%	5,497,525	0.74%	6,122,350	0.70%	6,057,030	0.57%	12,469,734	1.10%
Gasoline and oil inspection fees.....	960,850	0.13%	892,861	0.12%	1,085,345	0.12%	948,769	0.09%	949,133	0.08%
Transfer of Use Tax from Highway										
Trust Fund.....	170,000,000	22.12%	170,000,000	22.85%	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%
Administrative Office of the Courts:										
DWI service fees.....	5,320,422	0.69%	5,103,549	0.69%	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%
Probation - supervision fees.....	10,668,097	1.39%	10,132,644	1.36%	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%
Miscellaneous.....	20,908,663	2.72%	5,131,980	0.69%	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.	768,456,722	100.00%	743,931,336	100.00%	878,801,563	100.00%	1,065,344,378	100.00%	1,128,835,549	100.00%

Sources of revenue	Fiscal Year									
	2003-2004		2004-2005		2005-2006		2006-2007		2007-2008	
	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.....	78,345,325	6.30%	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%
Judicial Department receipts.....	139,033,534	11.19%	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%
Sales tax reimbursement - Highway Fund*	16,379,000	1.32%	16,166,400	1.90%	-	-	-	-	18,190,000	1.83%
Sales tax refund - Non-Highway Fund**.....	14,456,215	1.16%	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%
Secretary of State.....	41,007,706	3.30%	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%
Cost of administering local government										
sales and use tax.....	13,988,816	1.13%	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%
Disproportionate share payments.....	97,144,325	7.82%	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%	100,000,000	10.08%
Intrastate transfer of funds.....	491,015,835	39.51%	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%
Banking and investment fees.....	4,758,163	0.38%	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%
Insurance Department.....	51,167,950	4.12%	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%
Reversions of capital improvements funds.....	12,544	0.00%	444	0.00%	679	0.00%	45	0.00%	3,507,038	0.35%
ABC Board application fees.....	12,625,300	1.02%	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%
Gasoline and oil inspection fees.....	1,017,729	0.08%	845,726	0.10%	1,040,606	0.12%	913,976	0.12%	784,734	0.08%
Transfer of Use Tax from Highway										
Trust Fund.....	252,422,125	20.31%	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%
Administrative Office of the Courts:										
DWI service fees.....	8,175,582	0.66%	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%
Probation - supervision fees.....	16,186,488	1.30%	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%
Miscellaneous.....	4,878,505	0.39%	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.	1,242,615,142	100.00%	848,923,661	100.00%	853,832,727	100.00%	747,904,898	100.00%	991,845,829	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	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.....	113,334,285	4.79%	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%	12,468,221	1.09%
Judicial Department receipts.....	191,174,120	8.08%	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%	250,846,849	21.99%
Sales tax reimbursement - Highway Fund*.....	17,610,000	0.74%	17,557,170	1.92%	17,004,498	2.19%	217,084,895	20.27%	220,289,119	19.31%
Sales tax refund - Non-Highway Fund**.....	1,906,144	0.08%	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%	2,825,727	0.25%
Secretary of State.....	64,652,127	2.73%	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%	90,298,883	7.92%
Cost of administering local government										
sales and use tax.....	15,612,660	0.66%	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%	8,942,660	0.78%
Disproportionate share payments.....	100,000,000	4.23%	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%	115,000,000	10.08%
Intrastate transfer of funds.....	1,546,195,685	65.33%	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%	168,300,282	14.75%
Banking and investment fees.....	5,708,831	0.24%	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%	6,107,270	0.54%
Insurance Department.....	76,451,493	3.23%	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%	72,590,212	6.36%
Reversions of capital improvements funds.....	40,000,000	1.69%	22,161,866	2.43%	1	0.00%	-	-	114,467	0.01%
ABC Board application fees.....	14,143,782	0.60%	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%	15,083,915	1.32%
Gasoline and oil inspection fees.....	901,426	0.04%	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%	1,202,822	0.11%
Transfer of Use Tax from Highway										
Trust Fund.....	147,531,245	6.23%	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%	27,595,861	2.42%
Administrative Office of the Courts:										
DWI service fees.....	8,536,186	0.36%	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%	7,992,121	0.70%
Probation - supervision fees.....	16,005,024	0.68%	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%	14,728,807	1.29%
Miscellaneous.....	6,835,924	0.29%	8,265,682	0.91%	6,935,172	0.89%	6,775,483	0.63%	4,933,569	0.43%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	44,653,001	4.17%	121,410,749	10.64%
Total General Fund Non-tax Revenue and Transfers.	2,366,598,932	100.00%	912,269,988	100.00%	776,500,873	100.00%	1,070,828,533	100.00%	1,140,731,536	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.

2012-13 Intrastate transfer of funds category includes \$89,196,686 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.

*§ 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. In accordance with SL 2011-145, amounts shown include the following transfers from the Highway Fund to the General Fund for the State Highway Patrol: \$196,849,542 for fiscal year 2011-12 and \$188,209,049 for fiscal year 2012-13.

**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, 2012)*

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 2011 [\$1,000s]	Population as of 7/1/2012 [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 2011 [\$1,000s]	Population as of 7/1/2012 [1,000s]
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Alabama.....	321,530	66.68	2,274,658	471.72	2,351,699	487.70	517,676	107.36	3,017,437	625.76	413,253	85.70	153,041	31.74	9,049,294	1,876.66	167,786,623	4,822	5.39%	39
Alaska.....	215,407	294.49	-	-	248,432	339.64	135,055	184.64	-	-	663,144	906.62	5,787,360	7,912.19	7,049,398	9,637.58	34,827,461	731	20.24%	1
Arizona.....	754,428	115.12	6,210,756	947.74	1,855,368	283.12	393,378	60.03	3,093,904	472.12	647,809	98.85	40,778	6.22	12,996,421	1,983.20	229,237,928	6,553	5.67%	36
Arkansas.....	1,008,707	342.04	2,809,416	952.63	1,173,416	397.89	359,012	121.73	2,401,902	814.44	404,083	137.02	131,208	44.49	8,287,744	2,810.23	100,004,837	2,949	8.29%	8
California.....	2,079,878	54.67	31,253,629	821.57	10,087,559	265.17	8,658,041	227.60	55,024,435	1,446.43	7,949,000	208.96	126,026	3.31	115,178,568	3,027.71	1,683,203,700	38,041	6.84%	18
Colorado.....	-	-	2,302,333	443.82	1,788,312	344.73	629,101	121.27	4,875,627	939.87	492,224	94.89	175,380	33.81	10,262,977	1,978.37	226,031,916	5,188	4.54%	47
Connecticut.....	-	-	3,783,635	1,053.84	2,910,937	810.77	416,396	115.98	7,371,189	2,053.06	628,882	175.16	309,996	86.34	15,421,035	4,295.14	207,161,731	3,590	7.44%	10
Delaware.....	-	-	-	-	491,044	535.44	1,230,384	1,341.61	1,126,014	1,227.81	262,378	286.10	170,365	185.77	3,280,185	3,576.72	38,872,578	917	8.44%	6
Florida.....	140	0.01	19,403,788	1,004.46	7,863,408	407.06	2,205,376	114.16	-	-	2,003,490	103.71	1,520,810	78.73	32,997,012	1,708.13	761,303,232	19,318	4.33%	48
Georgia.....	68,951	6.95	5,303,524	534.63	2,088,343	210.52	505,618	50.97	8,142,371	820.81	590,676	59.54	15,733	1.59	16,715,216	1,685.01	356,836,412	9,920	4.68%	45
Hawaii.....	-	-	2,697,951	1,937.75	883,701	634.70	258,795	185.87	1,540,746	1,106.61	80,256	57.64	54,697	39.28	5,516,146	3,961.86	60,095,000	1,392	9.18%	4
Idaho.....	-	-	1,224,656	767.46	439,959	275.71	299,443	187.65	1,213,335	760.36	188,589	118.18	8,322	5.22	3,374,304	2,114.59	52,953,795	1,596	6.37%	24
Illinois.....	65,106	5.06	8,034,466	624.02	6,261,222	486.30	2,602,296	202.12	15,512,310	1,204.82	3,494,539	271.42	287,823	22.35	36,257,762	2,816.08	567,196,693	12,875	6.39%	23
Indiana.....	6,336	0.97	6,621,954	1,012.94	3,258,885	498.50	704,180	107.72	4,765,566	728.98	794,508	121.53	178,166	27.25	16,329,595	2,497.90	236,815,230	6,537	6.90%	16
Iowa.....	-	-	2,523,266	820.79	1,109,651	360.96	751,627	244.50	3,029,709	985.53	425,776	138.50	92,465	30.08	7,932,494	2,580.36	130,130,712	3,074	6.10%	28
Kansas.....	74,413	25.78	2,825,880	979.20	859,715	297.90	315,411	109.29	2,891,743	1,002.02	317,578	110.04	133,601	46.29	7,418,341	2,570.54	120,782,820	2,886	6.14%	26
Kentucky.....	529,567	120.89	3,052,236	696.79	1,982,341	452.55	463,793	105.88	3,512,075	801.77	575,164	131.30	390,618	89.17	10,505,794	2,398.36	150,849,692	4,380	6.96%	15
Louisiana.....	50,937	11.07	2,815,919	611.90	2,072,935	450.45	402,212	87.40	2,474,606	537.74	290,389	63.10	887,055	192.76	8,994,053	1,954.42	176,689,867	4,602	5.09%	40
Maine.....	38,360	28.86	1,064,342	800.74	684,473	514.95	252,404	189.89	1,441,926	1,084.81	232,118	174.63	63,507	47.78	3,777,130	2,841.67	51,653,256	1,329	7.31%	11
Maryland.....	755,937	128.46	4,076,578	692.76	3,096,937	526.28	730,878	124.20	7,116,605	1,209.37	880,356	149.60	437,269	74.31	17,094,560	2,904.98	306,001,368	5,885	5.59%	37
Massachusetts.....	4,441	0.67	5,079,105	764.22	2,233,787	336.10	899,682	135.37	11,954,838	1,798.76	2,001,780	301.19	647,259	97.39	22,820,892	3,433.70	358,217,598	6,646	6.37%	25
Michigan.....	1,911,188	193.37	8,933,937	903.94	3,720,610	376.45	1,414,986	143.17	6,921,033	700.27	804,037	81.35	213,950	21.65	23,919,741	2,420.20	365,752,830	9,883	6.54%	21
Minnesota.....	807,700	150.15	4,942,140	918.76	4,197,014	780.24	1,186,734	220.62	7,988,084	1,485.01	1,066,022	198.18	372,846	69.31	20,560,540	3,822.27	241,351,998	5,379	8.52%	5
Mississippi.....	23,982	8.03	3,072,243	1,029.25	1,324,426	443.70	517,983	173.53	1,501,267	502.95	395,679	132.56	117,785	39.46	6,953,365	2,329.49	95,854,424	2,985	7.25%	12
Missouri.....	29,409	4.88	3,103,410	515.35	1,661,530	275.91	563,570	93.59	5,131,686	852.16	301,681	50.10	10,766	1.79	10,802,052	1,793.77	228,269,622	6,022	4.73%	44
Montana.....	257,189	255.87	-	-	544,733	541.95	315,571	313.96	900,180	895.58	132,361	131.68	309,290	307.71	2,459,324	2,446.75	36,630,466	1,005	6.71%	19
Nebraska.....	78	0.04	1,570,450	846.36	523,323	282.04	183,035	98.64	1,838,344	990.74	234,296	126.27	17,091	9.21	4,366,617	2,353.31	80,419,976	1,856	5.43%	38
Nevada.....	234,522	85.00	3,433,958	1,244.67	1,798,004	651.70	583,829	211.61	-	-	-	-	724,799	262.71	6,775,112	2,455.70	101,716,888	2,759	6.66%	20
New Hampshire.....	380,682	288.24	-	-	875,037	662.55	262,399	198.68	81,557	61.75	521,309	394.72	84,061	63.65	2,205,045	1,669.58	62,651,207	1,321	3.52%	50
New Jersey.....	5,650	0.64	8,099,549	913.70	3,910,003	441.08	1,425,441	160.80	11,128,418	1,255.38	1,929,133	217.62	957,981	108.07	27,456,175	3,097.29	471,187,870	8,865	5.83%	33
New Mexico.....	60,183	28.86	1,990,535	954.45	661,116	317.00	251,311	120.50	1,150,468	551.64	281,047	134.76	767,736	368.12	5,162,396	2,475.33	72,300,258	2,086	7.14%	13
New York.....	-	-	11,904,357	608.29	10,964,970	560.29	1,926,804	98.46	38,771,968	1,981.17	4,567,889	233.41	3,409,757	174.23	71,545,745	3,655.84	1,012,405,644	19,570	7.07%	14
North Carolina.....	-	-	5,573,658	571.54	3,966,787	406.76	1,473,656	151.11	10,383,796	1,064.78	1,220,072	125.11	94,230	9.66	22,712,199	2,328.96	352,454,998	9,752	6.44%	22
North Dakota.....	2,398	3.43	1,122,783	1,604.83	471,746	674.28	187,847	268.50	432,527	618.22	215,622	308.20	1,713,226	2,448.77	4,146,149	5,926.22	32,332,079	700	12.82%	2
Ohio.....	-	-	8,277,130	716.99	4,847,006	419.86	3,580,483	310.15	9,029,349	782.15	117,446	10.17	76,704	6.64	25,928,118	2,245.98	446,135,562	11,544	5.81%	35

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 2011 [\$1,000s]	Population as of 7/1/2012 [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 2011 [\$1,000s]	Population as of 7/1/2012 [1,000s]
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Oklahoma.....	-	-	2,415,964	633.31	1,292,976	338.93	1,032,981	270.78	2,774,376	727.26	446,009	116.91	861,652	225.87	8,823,958	2,313.07	147,429,565	3,815	5.99%	30
Oregon.....	15,710	4.03	-	-	1,398,998	358.78	934,874	239.75	5,825,797	1,494.04	433,126	111.08	119,590	30.67	8,728,095	2,238.34	146,001,498	3,899	5.98%	31
Pennsylvania....	38,452	3.01	9,166,842	718.21	7,984,791	625.59	2,646,493	207.35	10,102,113	791.48	1,837,374	143.95	1,173,852	91.97	32,949,917	2,581.57	558,345,148	12,764	5.90%	32
Rhode Island....	2,095	1.99	848,547	807.92	626,000	596.02	129,209	123.02	1,068,466	1,017.30	136,362	129.83	57,509	54.76	2,868,188	2,730.85	46,881,303	1,050	6.12%	27
South Carolina..	8,811	1.87	2,926,177	619.46	1,248,449	264.29	488,588	103.43	3,096,834	655.59	252,904	53.54	40,876	8.65	8,062,639	1,706.84	159,747,330	4,724	5.05%	42
South Dakota....	-	-	838,240	1,005.86	359,327	431.18	250,572	300.68	-	-	59,837	71.80	13,952	16.74	1,521,928	1,826.27	36,932,455	833	4.12%	49
Tennessee.....	-	-	6,545,229	1,013.78	2,449,833	379.45	1,392,523	215.69	182,251	28.23	1,115,383	172.76	329,994	51.11	12,015,213	1,861.02	237,618,453	6,456	5.06%	41
Texas.....	-	-	24,500,909	940.20	12,931,057	496.22	7,509,000	288.15	-	-	-	-	3,655,582	140.28	48,596,548	1,864.85	1,053,551,540	26,059	4.61%	46
Utah.....	-	-	1,857,035	650.38	865,093	302.98	255,679	89.55	2,466,495	863.83	258,578	90.56	107,075	37.50	5,809,955	2,034.81	96,175,091	2,855	6.04%	29
Vermont.....	948,749	1,515.55	342,085	546.45	626,218	1,000.33	101,161	161.60	598,450	955.97	96,579	154.28	44,128	70.49	2,757,370	4,404.67	26,887,510	626	10.26%	3
Virginia.....	34,297	4.19	3,487,343	426.02	2,373,234	289.92	777,187	94.94	10,216,148	1,248.02	838,790	102.47	417,898	51.05	18,144,897	2,216.61	381,930,403	8,186	4.75%	43
Washington.....	1,897,095	275.06	10,614,137	1,538.95	3,557,306	515.77	994,819	144.24	-	-	-	-	561,358	81.39	17,624,715	2,555.41	303,087,834	6,897	5.82%	34
West Virginia...	6,039	3.25	1,277,328	688.43	1,282,258	691.09	137,670	74.20	1,755,746	946.28	192,385	103.69	634,347	341.89	5,285,773	2,848.84	62,737,373	1,855	8.43%	7
Wisconsin.....	155,571	27.17	4,288,739	748.94	2,719,283	474.87	1,077,742	188.21	6,762,399	1,180.92	934,103	163.12	57,498	10.04	15,995,335	2,793.26	232,094,278	5,726	6.89%	17
Wyoming.....	316,734	549.49	747,804	1,297.34	126,036	218.66	140,045	242.96	-	-	-	-	974,009	1,689.78	2,304,628	3,998.23	27,920,461	576	8.25%	9
Total 50 states...	13,110,672	41.85 ^a	245,238,621	782.80 ^a	133,049,288	424.69 ^a	54,472,950	173.88 ^a	280,614,090	895.72 ^a	41,724,016	133.18 ^a	29,531,021	94.26 ^a	797,740,658	2,546.40 ^a	13,133,456,513	313,282	6.07% ^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 reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

**Data for some states include state-collected local sales tax. North Carolina sales tax data include \$17,887,554 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, 2012 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-EST2012-01- Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.*

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.*

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
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%
2012-13**.....	113,916,384	2,213,375	111,703,009	159,271	113,203	455	111,430,080	89.48%	11.39%	91.78%

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 2010. 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). SL 2013-316, s. 7.(a) and (d) repeals the North Carolina estate tax effective January 1, 2013 and applies to the estates of decedents dying on or after that date.

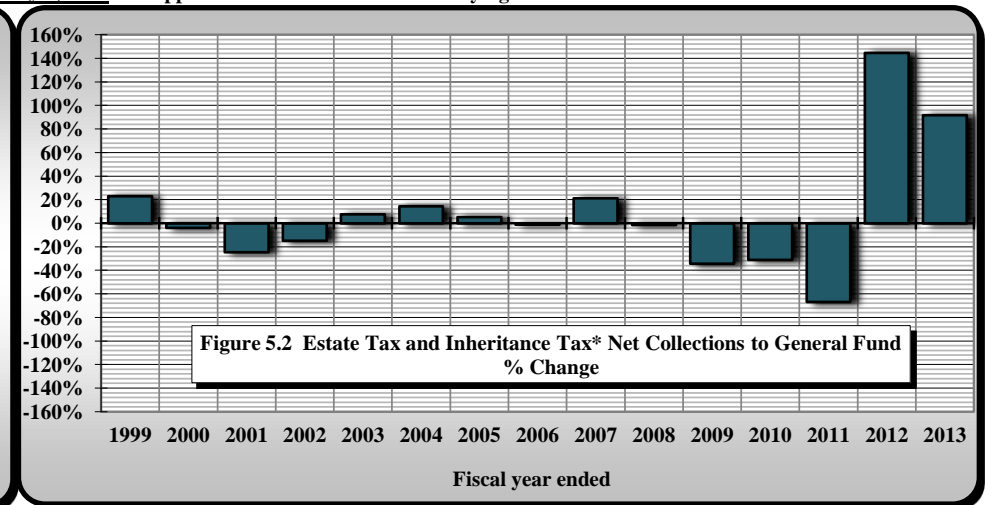
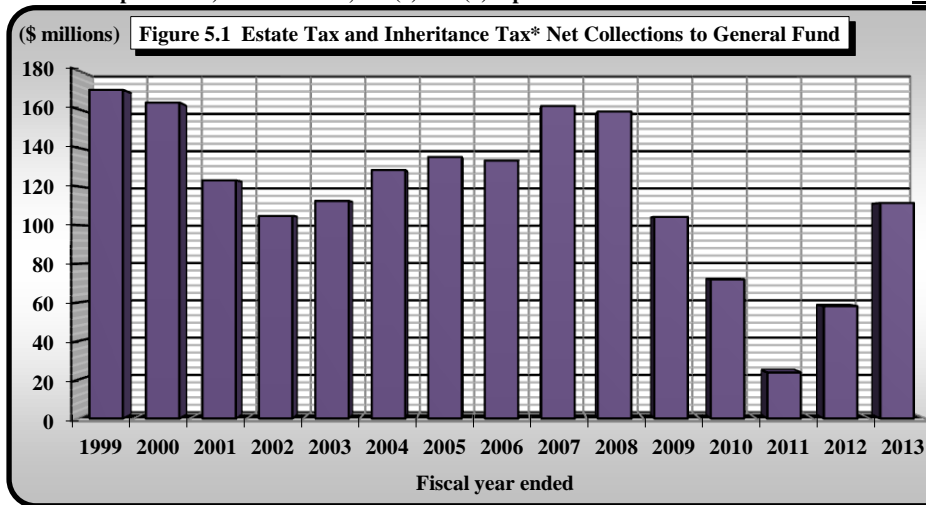


TABLE 6. PRIVILEGE TAX COLLECTIONS
[§ 105 ARTICLE 2.]

Fiscal year	Privilege tax gross collections [\$]	Refunds [\$]	Privilege Tax Net Collections Before & After Transfers								Year-over-year % change			
			Net collections before transfers [\$]	Solid Waste Management Trust Fund [\$]	Intergovernmental inter-fund transfers [\$]	N.C. Public Campaign Financing Fund [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund
1998-99.....	33,258,718	5,670,116	27,588,602	343	-	-	-	-	-	27,588,260	-10.49%	1,013.61%	-24.72%	-24.72%
1999-00.....	44,518,241	689,068	43,829,173	350	-	-	-	-	-	43,828,822	33.85%	-87.85%	58.87%	58.87%
2000-01.....	44,764,410	60,010,756	(15,246,346)	-	(18,200,000)	-	-	-	-	2,953,654	0.55%	8,608.97%	-134.79%	-93.26%
2001-02.....	45,416,598	624,801	44,791,797	52	18,200,000	-	-	12,643	-	26,579,102	1.46%	-98.96%	393.79%	799.87%
2002-03.....	44,908,220	167,145	44,741,075	486	-	-	-	19,346	-	44,721,244	-1.12%	-73.25%	-0.11%	68.26%
2003-04.....	42,032,598	346,785	41,685,813	49	-	49,746	-	20,324	-	41,615,694	-6.40%	107.48%	-6.83%	-6.94%
2004-05.....	45,191,583	143,550	45,048,033	92	-	36,821	-	19,100	-	44,992,019	7.52%	-58.61%	8.07%	8.11%
2005-06.....	46,503,672	596,339	45,907,333	1,667	-	23,246	-	21,581	291,335	45,569,504	2.90%	315.42%	1.91%	1.28%
2006-07.....	50,670,355	4,059,726	46,610,628	1,802	-	-	-	16,809	313,128	1,305 46,277,585	8.96%	580.78%	1.53%	1.55%
2007-08.....	57,268,276	615,518	56,652,758	7	-	-	-	17,138	325,277	1,329 56,309,007	13.02%	-84.84%	21.54%	21.68%
2008-09.....	39,707,960	1,858,993	37,848,967	36	-	-	-	20,757	311,257	1,310 37,515,608	-30.66%	202.02%	-33.19%	-33.38%
2009-10.....	39,669,774	101,193	39,568,581	-	157	-	-	32,985	337,218	1,558 39,196,662	-0.10%	-94.56%	4.54%	4.48%
2010-11.....	41,898,222	128,295	41,769,927	312	11,619	-	-	32,282	376,424	1,626 41,347,664	5.62%	26.78%	5.56%	5.49%
2011-12.....	51,093,873	1,983,509	49,110,364	20,370	10,841	-	-	47,262	486,318	2,002 48,543,571	21.95%	1,446.05%	17.57%	17.40%
2012-13.....	50,505,906	3,714,963	46,790,943	-	126,257	-	-	54,876	495,738	1,991 46,112,081	-1.15%	87.29%	-4.72%	-5.01%

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. *Effective for admissions to live entertainment purchased on or after <u>January 1, 2014</u> , gross admissions receipts are subject to the State retail sales and use tax general rate of 4.75% (applicable local rates apply) and the 3% rate is repealed. [SL 2013-316, s. 5.(a),(b), and (f)]
3% of gross receipts**	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 <u>January 1, 2011</u>) **Effective for the resale of tickets transacted on or after <u>January 1, 2014</u> , taxable gross receipts received by a ticket reseller are subject to the State retail sales and use tax general rate of 4.75% (applicable local rates apply) and the 3% rate is repealed. [SL 2013-316, s. 5.(a),(b), and (f)]
1% of gross receipts***	Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged. ***Effective for admissions to motion picture shows purchased on or after <u>January 1, 2014</u> , gross admissions receipts are subject to the State retail sales and use tax general rate of 4.75% (applicable local rates apply) and the 1% rate is repealed. [SL 2013-316, s. 5.(a),(b), and (f)]
\$50	Attorneys-at-law and other professionals. Effective for tax years beginning on/after <u>July 1, 2008</u> , 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, 2012)

State	Cigarette tax rate as of 1/01/2013		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2012	Cigarette tax net collections			Average retail price per pack+ [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/12)		Population as of 7/1/2012 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Per 1¢ of tax **	Wtd. avg. price	Cigarette taxes		Total [in millions of packs]	Per capita [in numbers of packs]	Ciga- rettes		Other tobacco products		
									Amount	As % of price							
Alabama.....	0.425	46	134,596	27.91	0.425	127,398	26.42	.62	4.841	1.435	29.6%	322.8	67.2	4,822	94.7%	5.3%	CShSn
Alaska.....	2.000	10	71,278	97.45	2.000	59,281	81.05	.41	8.300	3.010	36.3%	29.8	41.2	731	83.2%	16.8%	CShSn
Arizona.....	2.000	10	337,777	51.54	2.000	319,027	48.68	.24	6.600	3.010	45.6%	162.1	25.0	6,553	94.4%	5.6%	CShSn
Arkansas.....	1.150	29	245,380	83.20	1.150	193,665	65.67	.57	5.485	2.160	39.4%	177.7	60.5	2,949	78.9%	21.1%	CShSn
California.....	0.870	32	891,056	23.42	0.870	820,306	21.56	.25	5.400	1.880	34.8%	951.0	25.2	38,041	92.1%	7.9%	CShSn
Colorado.....	0.840	33	203,398	39.21	0.840	172,806	33.31	.40	5.299	1.850	34.9%	207.7	40.6	5,188	85.0%	15.0%	CShSn
Connecticut.....	3.400	3	418,176	116.47	3.400	408,272	113.71	.33	8.329	4.410	52.9%	120.1	33.5	3,590	97.6%	2.4%	CShSn
Delaware.....	1.600	20	126,043	137.44	1.600	122,889	134.00	.84	5.833	2.610	44.7%	77.0	84.9	917	97.5%	2.5%	CShSn
Florida.....	1.339	25	1,238,027	64.09	1.339	1,143,091	59.17	.44	5.549	2.349	42.3%	875.0	45.9	19,318	92.3%	7.7%	SChSn
Georgia.....	0.370	47	225,004	22.68	0.370	187,024	18.85	.51	4.506	1.380	30.6%	520.8	53.1	9,920	83.1%	16.9%	C
Hawaii.....	3.200	4	138,767	99.67	3.200	130,995	94.08	.29	8.571	4.210	49.1%	40.9	29.8	1,392	94.4%	5.6%	CShSn
Idaho.....	0.570	41	48,294	30.26	0.570	37,996	23.81	.42	4.789	1.580	33.0%	69.0	43.5	1,956	78.7%	21.3%	CShSn
Illinois.....	1.980	15	608,765	47.28	0.980	579,782	45.03	.46	6.854	2.990	43.6%	598.2	46.5	12,875	95.2%	4.8%	CShSn
Indiana.....	0.995	31	457,183	69.93	0.995	423,638	64.80	.65	5.231	2.005	38.3%	430.2	66.0	6,537	92.7%	7.3%	CShSn
Iowa.....	1.360	24	225,448	73.34	1.360	198,758	64.65	.48	5.753	2.370	41.2%	148.9	48.6	3,074	88.2%	11.8%	CShSn
Kansas.....	0.790	35	103,889	36.00	0.790	96,722	33.52	.42	5.154	1.800	34.9%	123.4	43.0	2,886	93.1%	6.9%	CShSn
Kentucky.....	0.600	39	282,889	64.58	0.600	261,158	59.62	.99	4.752	1.610	33.9%	437.3	100.1	4,380	92.3%	7.7%	CShSn
Louisiana.....	0.360	48	139,979	30.42	0.360	112,163	24.37	.68	4.654	1.370	29.4%	329.4	72.0	4,602	80.1%	19.9%	CS
Maine.....	2.000	10	139,729	105.12	2.000	129,862	97.70	.49	6.391	3.010	47.1%	64.9	48.9	1,329	92.9%	7.1%	CShSn
Maryland.....	2.000	10	410,725	69.80	2.000	397,912	67.62	.34	6.362	3.010	47.3%	200.8	34.4	5,885	96.9%	3.1%	CShSn
Massachusetts.....	2.510	9	571,938	86.06	2.510	552,051	83.06	.33	7.505	3.520	46.9%	220.5	33.5	6,646	96.5%	3.5%	ChSn
Michigan.....	2.000	10	972,285	98.38	2.000	908,535	91.93	.46	6.386	3.010	47.1%	461.2	46.7	9,883	93.4%	6.6%	CShSn
Minnesota.....	1.230	27	375,592	69.82	1.230	322,517	59.96	.49	5.809	2.610	44.9%	202.4	37.9	5,379	85.9%	14.1%	CShSn
Mississippi.....	0.680	36	151,558	50.77	0.680	128,513	43.05	.63	4.902	1.690	34.5%	198.2	66.5	2,985	84.8%	15.2%	CShSn
Missouri.....	0.170	50	104,918	17.42	0.170	88,609	14.71	.87	4.239	1.180	27.8%	537.4	89.4	6,022	84.5%	15.5%	CShSn
Montana.....	1.700	16	89,997	89.54	1.700	76,878	76.48	.45	6.128	2.710	44.2%	45.5	45.5	1,005	85.4%	14.6%	CShSn
Nebraska.....	0.640	37	69,043	37.21	0.640	60,803	32.77	.51	5.062	1.650	32.6%	96.8	52.5	1,856	88.1%	11.9%	CShSn
Nevada.....	0.800	34	102,354	37.10	0.800	94,080	34.10	.43	5.181	1.810	34.9%	117.5	43.1	2,759	91.9%	8.1%	CShSn
New Hampshire.....	1.680	18	215,059	162.83	1.680	207,918	157.43	.94	5.876	2.690	45.8%	123.8	93.9	1,321	96.7%	3.3%	ChSn
New Jersey.....	2.700	6	772,822	87.18	2.700	752,009	84.83	.31	7.322	3.710	50.7%	279.0	31.6	8,865	97.3%	2.7%	CShSn
New Mexico.....	1.660	19	99,413	47.67	1.660	92,064	44.14	.27	6.173	2.670	43.3%	55.6	26.7	2,086	92.6%	7.4%	CShSn
New York.....	4.350	1	1,630,489	83.31	4.350	1,529,089	78.13	.18	9.967	5.660	53.9%	351.1	18.0	19,570	93.8%	6.2%	CShSn
North Carolina.....	0.450	44	294,769	30.23	0.450	261,759	26.84	.60	4.578	1.460	31.9%	585.8	60.7	9,752	88.8%	11.2%	CShSn
North Dakota.....	0.440	45	28,194	40.30	0.440	22,532	32.21	.73	4.445	1.450	32.6%	51.0	74.5	700	79.9%	20.1%	CShSn
Ohio.....	1.250	26	841,762	72.92	1.250	788,152	68.27	.55	5.525	2.260	40.9%	643.4	55.7	11,544	93.6%	6.4%	CShSn
Oklahoma.....	1.030	30	291,329	76.37	1.030	242,247	63.50	.62	5.400	2.040	37.8%	270.4	71.3	3,815	83.2%	16.8%	CShSn
Oregon.....	1.180	28	255,654	65.56	1.180	203,487	52.18	.44	5.473	2.190	40.0%	173.0	44.7	3,899	79.6%	20.4%	CShSn
Pennsylvania.....	1.600	20	1,116,658	87.49	1.600	1,116,658	87.49	.55	5.872	2.610	44.4%	701.3	55.0	12,764	100.0%	0.0%	-
Rhode Island.....	3.500	2	132,141	125.81	3.460	128,497	122.34	.35	8.230	4.510	54.8%	37.6	35.8	1,050	97.2%	2.8%	CShSn
South Carolina.....	0.570	41	165,695	35.08	0.570	159,166	33.70	.59	4.851	1.580	32.6%	289.7	61.9	4,724	96.1%	3.9%	CShSn
South Dakota.....	1.530	22	60,061	72.07	1.530	53,546	64.25	.42	5.831	2.540	43.6%	35.3	42.8	833	89.2%	10.8%	CShSn
Tennessee.....	0.620	38	278,598	43.15	0.620	264,889	41.03	.66	4.832	1.630	33.7%	437.2	68.3	6,456	95.1%	4.9%	CShSn
Texas.....	1.410	23	1,484,029	56.95	1.410	1,298,772	49.84	.35	5.659	2.420	42.8%	943.5	36.7	26,059	87.5%	12.5%	CShSn
Utah.....	1.700	16	131,981	46.22	1.700	111,600	39.09	.23	6.240	2.710	43.4%	64.8	23.0	2,855	84.6%	15.4%	CShSn
Vermont.....	2.620	7	80,139	128.01	2.620	73,270	117.04	.45	7.494	3.630	48.4%	28.6	45.7	626	91.4%	8.6%	CShSn
Virginia.....	0.300	49	187,398	22.89	0.300	168,830	20.62	.69	4.680	1.310	28.0%	585.9	72.4	8,186	90.1%	9.9%	CShSn
Washington.....	3.025	5	471,385	68.35	3.025	424,815	61.59	.20	7.693	4.035	52.5%	138.7	20.3	6,897	90.1%	9.9%	CShSn
West Virginia.....	0.550	43	109,579	59.06	0.550	102,866	55.44	1.01	4.752	1.560	32.8%	194.8	105.0	1,855	93.9%	6.1%	CShSn
Wisconsin.....	2.520	8	653,275	114.08	2.520	587,752	102.64	.41	7.240	3.530	48.8%	234.9	41.2	5,726	90.0%	10.0%	CShSn
Wyoming.....	0.600	39	24,803	43.03	0.600	19,662	34.11	.57	4.896	1.610	32.9%	34.9	61.5	576	79.3%	20.7%	CShSn
Total 50 states.....	-	-	18,209,324	58.12 ^a	-	16,764,308	53.51 ^a	-	5.646 ^a	2.502 ^a	44.3% ^a	14,026.8	-	313,282	92.1%	7.9%	-

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. **Computation based on prevalent rate in effect for 2011-12.
*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2012; 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-EST2012-01 - Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.
Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 47, 2012.

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	
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%
2012-13.	282,767,489	1,641,863	248,662,762	32,462,865	28,418	71,463	287	25,624,521	255,400,938	-5.0%	-1.7%	-5.7%

Detail may not add to totals due to rounding.

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

*Effective **September 1, 2005**, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes). Effective **September 1, 2005**, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product (10% effective **October 1, 2007**). Proceeds of the additional 7% rate are credited to the newly established University Cancer Research Fund.

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

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

Cigarette tax/other tobacco products tax discount:
Effective for reporting periods beginning on or after **August 1, 2004**, § 105-113.21 and § 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after **August 1, 2003**.]

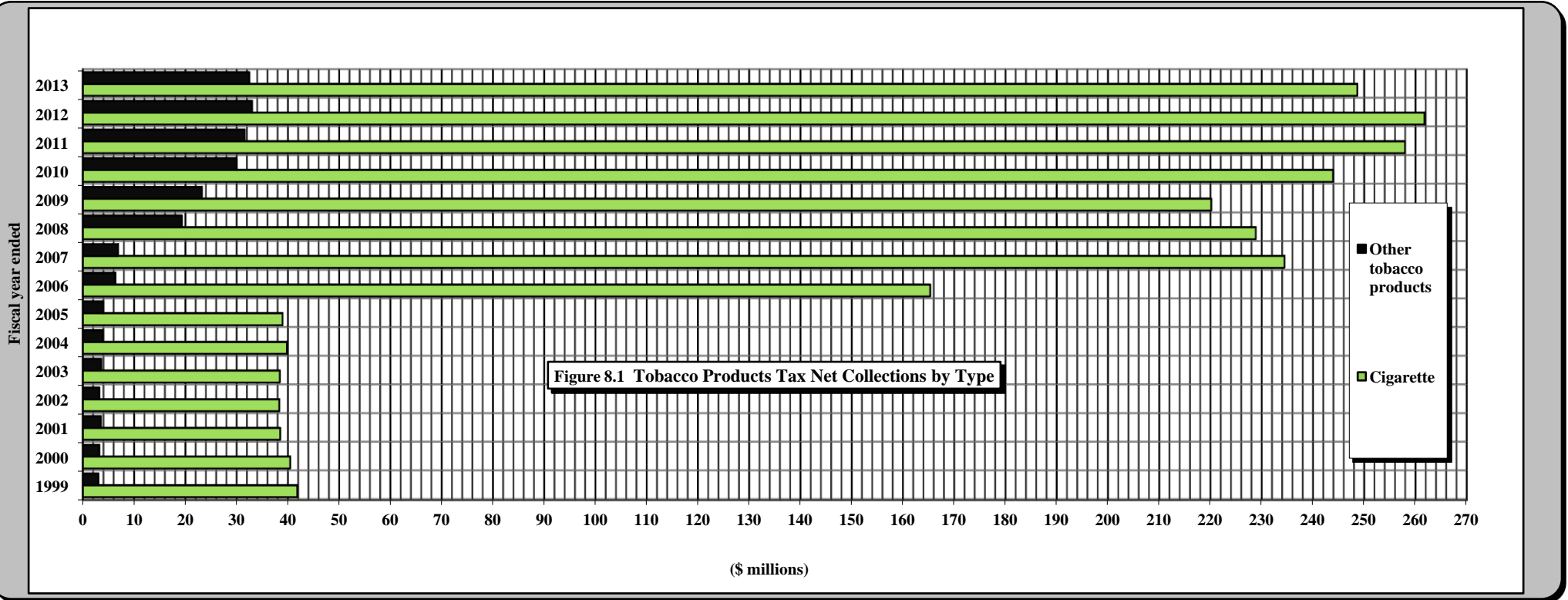


TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (¢)
1970	126.7	172.4	2*
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5**
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5
2003	67.9	97.7	5
2004	65.1	95.6	5
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 47, 2012.

*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).

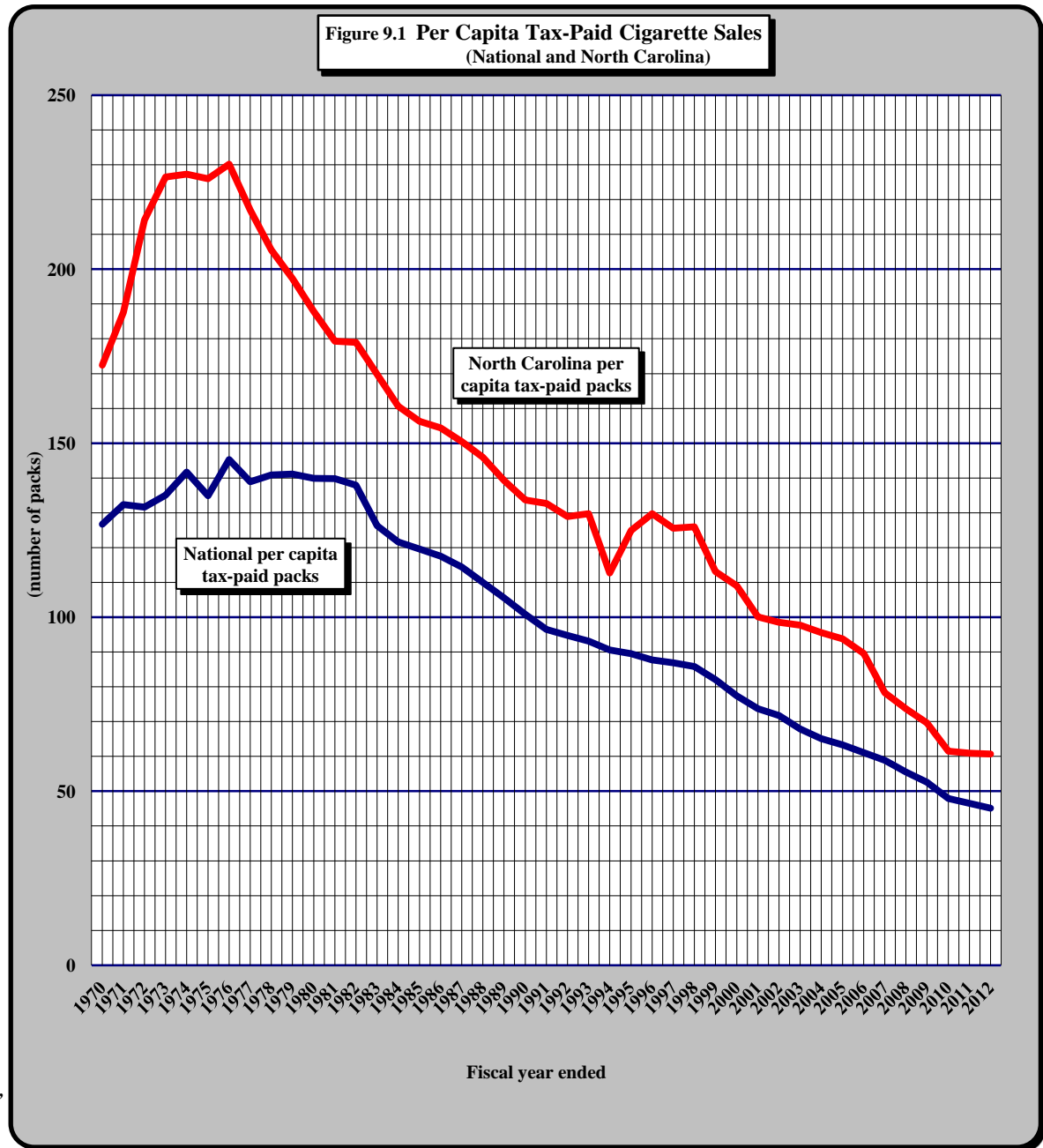


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
(Collections data for fiscal year ending June 30, 2012)*

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2011]									Pop- ulation as of 7/1/2012 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2012*				Personal income for calendar year 2011	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes ap- plied	Other applicable taxes		Amount	Per capita	Amount	Per capita		
											[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.5300	yes	\$0.52/gal statewide local rate	1.70	yes	\$1.70 includes \$0.26/gal statewide local rate; >14% sold through state store	GC	yes	-----	4,822	173,251	35.93	4,229	0.88	167,786,623	34,929
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	731	40,230	55.00	1,864	2.55	34,827,461	48,114
Arizona	0.1600	yes	-----	0.84	yes	-----	3.00	yes	-----	6,553	68,379	10.43	4,918	0.75	229,237,928	35,446
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	2,949	48,803	16.55	4,170	1.41	100,004,837	34,032
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	38,041	346,000	9.10	53,169	1.40	1,683,203,700	44,666
Colorado	0.0800	yes	-----	0.32	yes	-----	2.28	yes	-----	5,188	38,817	7.48	6,221	1.20	226,031,916	44,179
Connecticut	0.1900	yes	-----	0.60	yes	>21% and sparkling wine-\$1.50/gal	4.50	yes	<7%-\$2.05/gal	3,590	60,595	16.88	8,378	2.33	207,161,731	57,758
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<25%-\$3.64/gal	917	17,654	19.25	1,465	1.60	38,872,578	42,805
Florida	0.4800	yes	\$0.267/12 ounces on-premise retail tax	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal \$.0667/4 ounces on- premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal \$.0667/ounce on- premise retail tax	19,318	527,016	27.28	8,268	0.43	761,303,232	39,896
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	9,920	175,051	17.65	2,357	0.24	356,836,412	36,366
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	-----	1,392	48,854	35.09	-	-	60,095,000	43,606
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,596	8,099	5.08	1,399	0.88	52,953,795	33,436
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.	12,875	279,270	21.69	11,845	0.92	567,196,693	44,106
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,537	44,155	6.75	9,628	1.47	236,815,230	36,342
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,074	14,727	4.79	14,210	4.62	130,130,712	42,470
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	2,886	118,202	40.96	4,530	1.57	120,782,820	42,079
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	4,380	118,253	27.00	5,917	1.35	150,849,692	34,545
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	4,602	56,869	12.36	-	-	176,689,867	38,623
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	-----	1,329	17,352	13.05	4,827	3.63	51,653,256	38,880
Maryland	0.0900	yes	\$0.2333/gal- Garrett County	0.40	yes	-----	1.50	yes	-----	5,885	31,010	5.27	1,201	0.20	306,001,368	52,401

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2011]									Pop- ulation as of 7/1/2012 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2012*				Personal income for calendar year 2011	
	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	6,646	77,861	11.72	3,003	0.45	358,217,598	54,218
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,883	149,629	15.14	16,424	1.66	365,752,830	37,032
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	5,379	79,389	14.76	2,030	0.38	241,351,998	45,135
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; >14% and sparkling wine- sold through the state- 27.5% markup at whlse	GC	yes	-----	2,985	42,183	14.13	2,918	0.98	95,854,424	32,193
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	6,022	34,341	5.70	4,965	0.82	228,269,622	37,988
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores; 7% surtax	GC	n.a.	-----	1,005	34,019	33.85	2,030	2.02	36,630,466	36,716
Nebraska	0.3100	yes	-----	0.95	yes	-----	3.75	yes	-----	1,856	28,472	15.34	1,405	0.76	80,419,976	43,654
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	2,759	41,695	15.11	-	-	101,716,888	37,396
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,321	9,723	7.36	4,011	3.04	62,651,207	47,542
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,865	135,304	15.26	3,960	0.45	471,187,870	53,333
New Mexico	0.4100	yes	-----	1.70	yes	>14%-\$5.68/gal	6.06	yes	-----	2,086	41,004	19.66	1,831	0.88	72,300,258	34,782
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	19,570	238,932	12.21	59,079	3.02	1,012,405,644	51,914
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes**	-----	9,752	322,970	33.12	16,026	1.64	352,454,998	36,520
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	700	8,463	12.10	325	0.46	32,332,079	47,218
Ohio	0.1800	yes	-----	0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal; add'l \$0.20/gal on all wines	GC	yes	-----	11,544	98,113	8.50	39,735	3.44	446,135,562	38,657
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	3,815	103,831	27.22	920	0.24	147,429,565	38,960
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,899	17,322	4.44	3,577	0.92	146,001,498	37,744
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,764	324,024	25.39	16,304	1.28	558,345,148	43,813

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2011]									Pop-ulation as of 7/1/2012 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2012*				Personal income for calendar year 2011	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes	State Excise tax rate [\$ per gal]	Sales taxes applied	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Rhode Island	0.1100	yes	\$0.04/case whole-sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,050	12,871	12.25	63	0.06	46,881,303	44,621
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	4,724	153,951	32.59	9,086	1.92	159,747,330	34,183
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	833	15,449	18.54	811	0.97	36,932,455	44,843
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	6,456	133,055	20.61	1,320	0.20	237,618,453	37,129
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	26,059	937,614	35.98	73,118	2.81	1,053,551,540	41,103
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,855	45,823	16.05	1,936	0.68	96,175,091	34,173
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	22,403	35.79	391	0.62	26,887,510	42,911
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,186	198,107	24.20	12,038	1.47	381,930,403	47,126
Washington	0.2610	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes**	-----	6,897	349,164	50.63	33,912	4.92	303,087,834	44,420
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,855	17,204	9.27	1,337	0.72	62,737,373	33,822
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	-----	5,726	56,278	9.83	1,707	0.30	232,094,278	40,648
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	576	1,742	3.02	-	-	27,920,461	49,212
Total 50 states	0.1900 ⁺	-----	-----	0.67 ⁺	-----	-----	3.75 ⁺	-----	-----	313,282	5,963,523	19.04 ^a	462,858	1.48 ^a	13,133,456,513	42,234

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2012 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, 2011 population estimates of the Bureau of the Census.

*Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

**Sales tax is applied to on-premise sales only. North Carolina imposes a sales tax of 7% 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-EST2012-01* -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

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** [\$]										
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%		
2012-13.....	331,874,776	627,827	331,246,949	32,555,824	-	-	15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%		

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									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	402,450	0.22%	8,177	0.00%	1,046	0.00%	2,234	0.00%	799	0.00%
Wine	415,437	0.23%	7,482	0.00%	224	0.00%	1,770	0.00%	47	0.00%
Other	54	0.00%	-	-	-	-	-	-	-	-
Total license	817,941	0.45%	15,659	0.01%	1,270	0.00%	4,004	0.00%	846	0.00%
Excise tax:										
Beer excise	82,384,631	45.12%	85,415,039	44.53%	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%
Fortified wine excise	1,394,901	0.76%	1,448,805	0.76%	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%
Unfortified wine excise	7,833,110	4.29%	8,504,894	4.43%	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%
Liquor excise	82,324,244	45.09%	88,220,230	45.99%	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%
Liquor surcharge	7,820,536	4.28%	8,213,887	4.28%	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%
Total excise	181,757,423	99.55%	191,802,855	99.99%	198,965,206	100.00%	201,628,952	100.00%	198,654,633	100.00%
Total collections	182,575,364	100.00%	191,818,514	100.00%	198,966,476	100.00%	201,632,956	100.00%	198,655,479	100.00%
Less:										
Local distribution allocations	24,424,343	13.38%	25,236,935	13.16%	26,092,566	13.11%	-	-	27,408,926	13.80%
Intergovernmental transfers:										
Department of Commerce transfer +	124,492	0.07%	209,226	0.11%	175,000	0.09%	298,180	0.15%	350,000	0.18%
Special reserve fund	-	-	-	-	-	-	26,690,051	13.24%	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	158,026,529	86.55%	166,372,353	86.73%	172,698,910	86.80%	174,644,725	86.62%	170,896,552	86.03%

Type of Tax	Fiscal Year									
	2003-2004		2004-2005		2005-2006		2006-2007		2007-2008	
	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total	Collection amount [\$]	% of total
License tax:*										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	93,474,008	44.25%	93,218,652	42.48%	96,152,889	41.53%	98,740,195	40.33%	101,250,933	39.09%
Fortified wine excise	1,257,801	0.60%	1,038,294	0.47%	1,098,362	0.47%	942,117	0.38%	909,261	0.35%
Unfortified wine excise	11,241,818	5.32%	11,843,907	5.40%	13,045,850	5.63%	13,536,924	5.53%	14,722,932	5.68%
Liquor excise	95,129,952	45.04%	102,143,159	46.55%	108,997,192	47.07%	118,497,662	48.40%	128,377,545	49.56%
Liquor surcharge	10,114,003	4.79%	11,193,190	5.10%	12,255,203	5.29%	13,117,126	5.36%	13,763,716	5.31%
Total excise	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%
Total collections	211,217,582	100.00%	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%
Less:										
Local distribution allocations	28,475,073	13.48%	29,778,545	13.57%	30,229,766	13.06%	31,638,059	12.92%	33,073,333	12.77%
Intergovernmental transfers:										
Department of Commerce transfer +	350,000	0.17%	350,000	0.16%	440,039	0.19%	559,961	0.23%	800,000	0.31%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	34,450	0.01%	27,657	0.01%	25,534	0.01%
Collection cost of fines/forfeitures	-	-	-	-	-	-	115	0.00%	104	0.00%
Net collections to General Fund	182,392,509	86.35%	189,308,658	86.27%	200,845,242	86.74%	212,608,231	86.84%	225,125,416	86.91%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2008-2009		2009-2010		2010-2011		2011-2012+		2012-2013	
	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	100,332,391	38.18%	110,514,793	37.69%	114,551,504	37.04%	115,472,726	35.91%	115,698,892	34.93%
Fortified wine excise	848,605	0.32%	854,060	0.29%	814,755	0.26%	788,506	0.25%	770,210	0.23%
Unfortified wine excise	15,163,494	5.77%	18,701,084	6.38%	21,407,583	6.92%	22,192,483	6.90%	23,202,276	7.00%
Liquor excise	134,215,336	51.08%	151,024,406	51.50%	160,259,549	51.81%	169,704,562	52.77%	177,418,778	53.56%
Liquor surcharge	12,208,203	4.65%	12,130,887	4.14%	12,263,304	3.96%	13,417,967	4.17%	14,141,584	4.27%
Total excise	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%
Total collections	262,768,029	100.00%	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%
Less:										
Local distribution allocations	33,379,600	12.70%	10,860,329	3.70%	34,021,288	11.00%	34,110,110	10.61%	32,555,824	9.83%
Intergovernmental transfers:										
Department of Commerce transfer +	875,000	0.33%	-	-	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	54,627	0.02%	47,737	0.02%	81,445	0.03%	102,614	0.03%	35,930	0.01%
Collection cost of fines/forfeitures	230	0.00%	221	0.00%	352	0.00%	422	0.00%	144	0.00%
Net collections to General Fund	228,458,572	86.94%	282,316,942	96.28%	275,193,609	88.97%	287,363,097	89.36%	298,639,842	90.16%

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					
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]	
1998-99.....	1,394,901	1,089,125	305,777	24	7,833,110	3,153,989	4,679,122	21	9,228,011	415,437	4	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	-
2012-13.....	770,210	734,224	35,986	"	23,202,276	11,910,624	11,291,652	"	23,972,486	-	"	-

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.

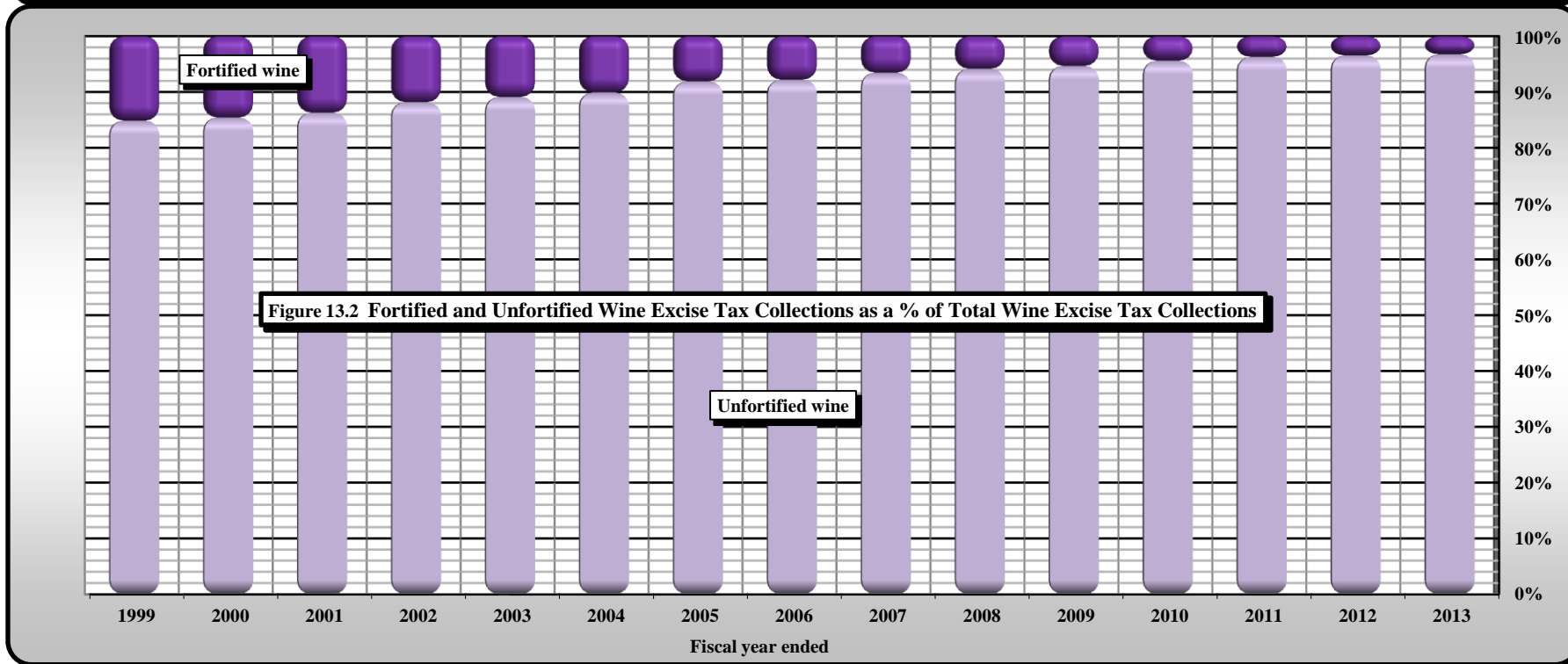
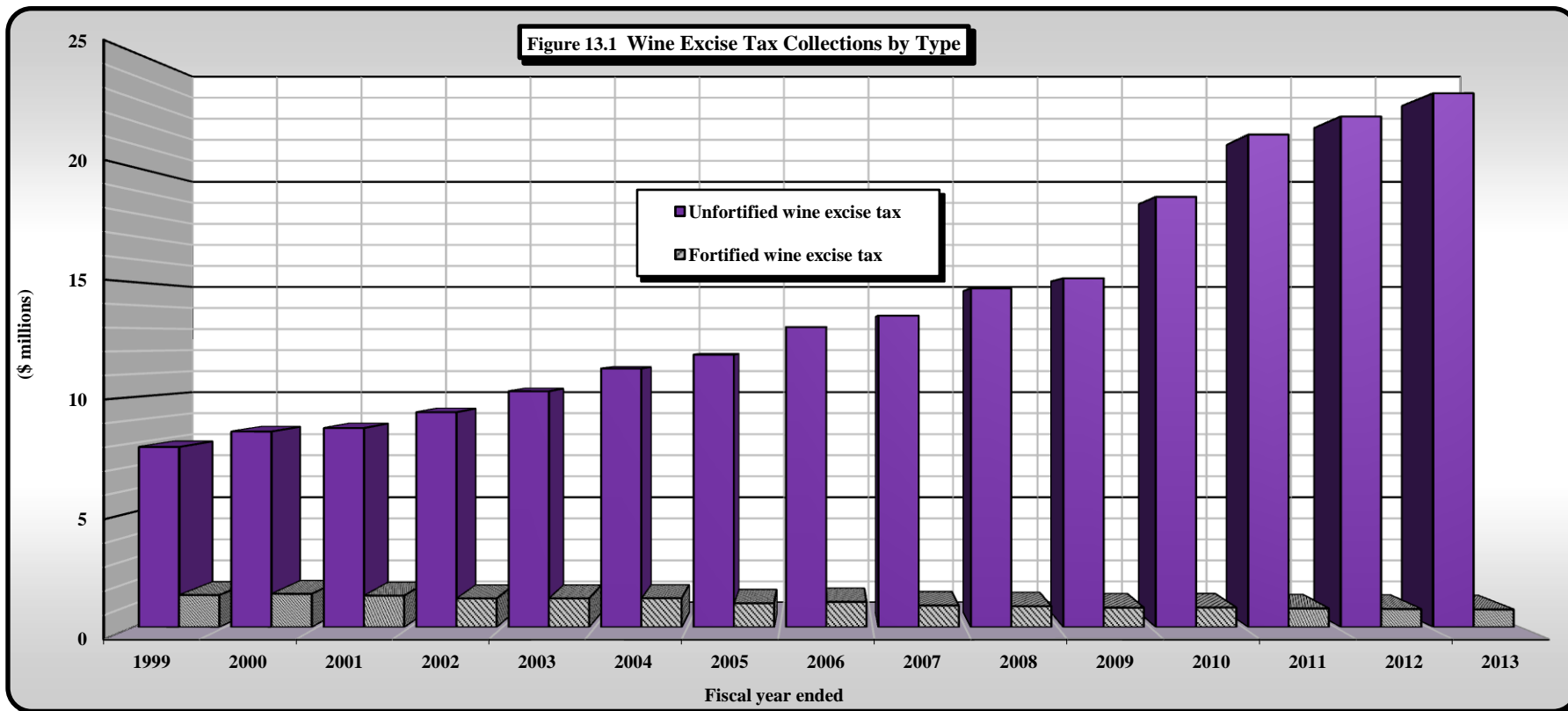
Alcoholic beverage discount:

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.



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

Fiscal year	Beer Excise Tax			Beer license collections [\$]	Spirituos liquor excise tax collections [\$]	Spirituos liquor excise tax rate [%]	Other license collections [\$]	Liquor surcharge tax collections [\$]	
	Total net collections [\$]	Beer excise tax rate [¢ per gallon]	State share [\$]						Local share reserve [\$]
1998-99.....	82,384,631	53.177	62,945,186	19,439,445	402,450	82,324,244	28	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
2012-13.....	115,698,892	"	94,470,705	21,228,187	-	177,418,778	"	-	14,141,584

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**.]

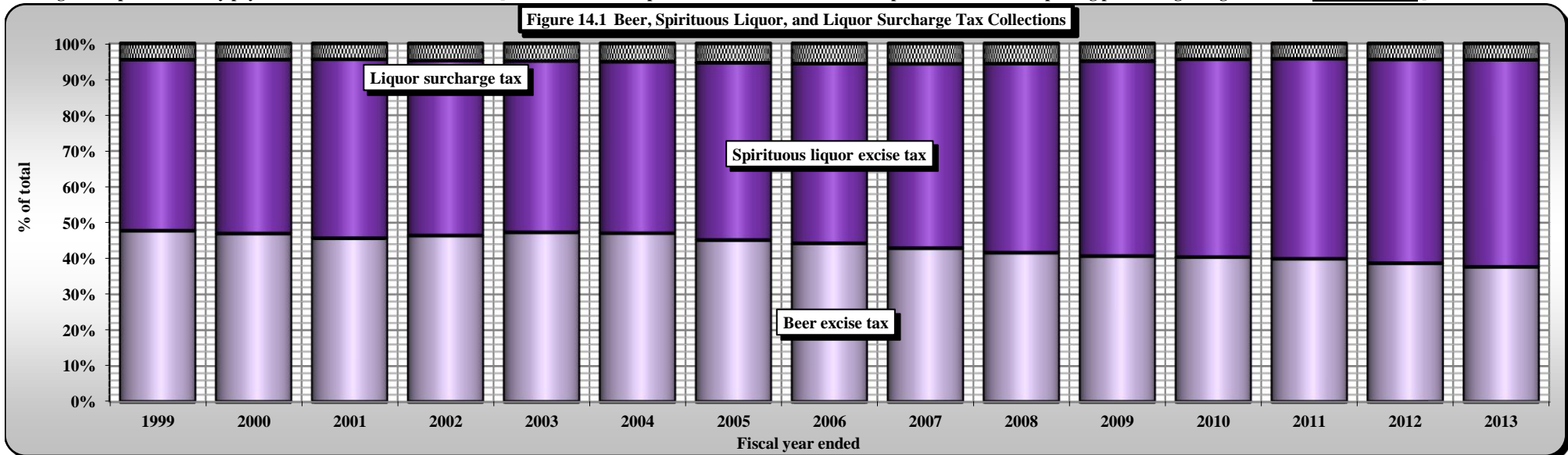


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS

[§ 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	General Fund non-tax revenue [\$]	
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
2012-13....	8,176,727	294,050	7,882,677	67,195	639,515	601,293	2,415	-	5,099,929	1,701,333	(229,003)

[The General Fund non-tax revenue represents the unencumbered tax proceeds collected by assessment not required to be paid to State and local law enforcement agencies.]

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

The excise tax levied under Article 2D is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990.

Unauthorized substance

Marijuana stems & stalks that have been separated from the plant

Marijuana *other* than separated stems and stalks

Cocaine

Any other controlled substance that is sold by weight

Any other controlled substance that is *not* sold by weight

Any low-street-value drug that is not sold by weight

Illicit spirituous liquor sold by the drink

Illicit spirituous liquor *not* sold by the drink

Mash

Illicit mixed beverages

Rate

\$0.40 for each gram or fraction thereof

\$3.50 for each gram or fraction thereof

\$50.00 for each gram or fraction thereof

\$200.00 for each gram or fraction thereof

\$200.00 for each 10 dosage units or fraction thereof

\$50.00 for each 10 dosage units or fraction thereof

\$31.70 for each gallon or fraction thereof

\$12.80 for each gallon or fraction thereof

\$1.28 per gallon or fraction thereof

\$20.00 on each 4 liters and a proportional sum on lesser quantities

Minimum Quantity Before Tax is Due

More than 42.5 grams

More than 42.5 grams

7 or more grams

7 or more grams

10 dosage units

10 dosage units

No minimum

No minimum

No minimum

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.

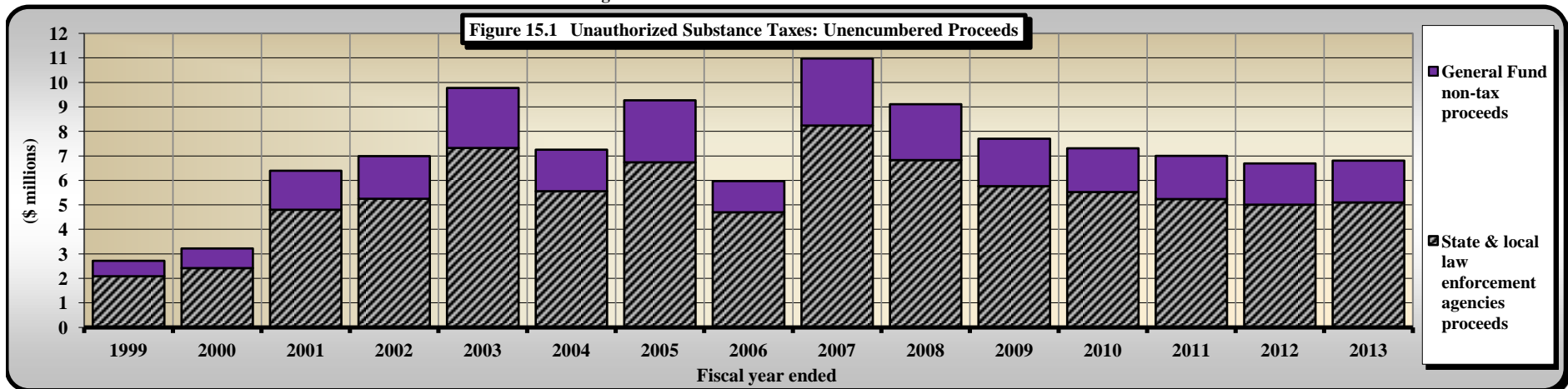


TABLE 16. FRANCHISE TAX COLLECTIONS
[§ 105 ARTICLE 3.]

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 cost of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund											
	Utilities				Other [Business Corporations, Burial Assns.]	Total gross collections	Net collections before transfers/deductions														Municipal share	Administrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	Inter-governmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund
	Power [Revised]*	Gas	Water & Sewer [Revised]*	Telephone																											
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%												
2012-13	339,395,679	-	4,208,847	-	526,425,624	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%												

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 2012-2013
[§ 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.]	339,395,679	197,035,835	-----	-----
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.]	-----	-----	52,124,300	23,357,984
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	4,208,847	[State retains proceeds]	-----	-----
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----
Totals			343,604,526	197,035,835	52,124,300	23,357,984

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 17B. STATE SALES AND USE TAX: ELECTRICITY, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2012-2013
[§ 105 ARTICLE 5.]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]							
			Electricity		Telecommunications		Video Programming			
			§ 105-164.4(a)(1f), (1j), (4a)		§ 105-164.4(a)(4c)		§ 105-164.4(a)(6)			
			Net collections [\$]	Local share [\$]	Net collections [\$]	Local share [\$]	Cable		Direct-to-home satellite	
Net collections [\$]	Local share [\$]	Net collections [\$]					Local share [\$]			
Electric power	3	Gross receipts derived from sales of electricity to consumers (other than qualifying sales to farmers, manufacturers, and commercial laundries and dry cleaners) are subject to a 3% rate. Sales of electricity to manufacturers/farmers for qualifying purposes are exempt for transactions on/after July 1, 2010; sales of electricity measured by a separate meter or device to laundries and pressing and dry cleaning establishments for qualifying purposes are subject to a 2.83% rate.	293,101,894	[State retains proceeds]	-----	-----	-----	-----	-----	-----
Telecommunications	7	Combined general rate applicable to gross receipts from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). An amount equal to 18.70% of net collections (less a freeze deduction adjustment) is allocated to eligible municipalities based on a formula. [See note on authorized county participation.]* In addition, an amount equal to 7.7% of net collections (adjusted for supplemental PEG support) is allocated to counties and municipalities to partially replace repealed local cable television franchise taxes. PEG channel support funds	-----	-----	406,099,181	-----	-----	-----	-----	-----
						66,347,520				
						29,671,821				
						1,627,868				
Video Programming	7	Combined general rate applicable to gross receipts from providing video programming services (cable and direct-to-home satellite) Amounts equal to 23.6% of cable and 37.1% of satellite net collections (adjusted for supplemental PEG support) are allocated to counties and municipalities to partially replace repealed local cable television franchise taxes. PEG channel support funds	-----	-----	-----	-----	92,971,715	-----	67,598,041	-----
								20,820,276		23,797,738
								1,142,134		1,305,231
Totals			293,101,894	-----	406,099,181	97,647,209	92,971,715	21,962,410	67,598,041	25,102,969

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

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

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

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Develop- ment Fund [\$]	Net collections	
				Year-over-year change	
				Amount [\$]	% change
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%
2012-13.....	1,655,655	-	1,655,655	93,642	5.99%

Primary forest products tax rates and bases:

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

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

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

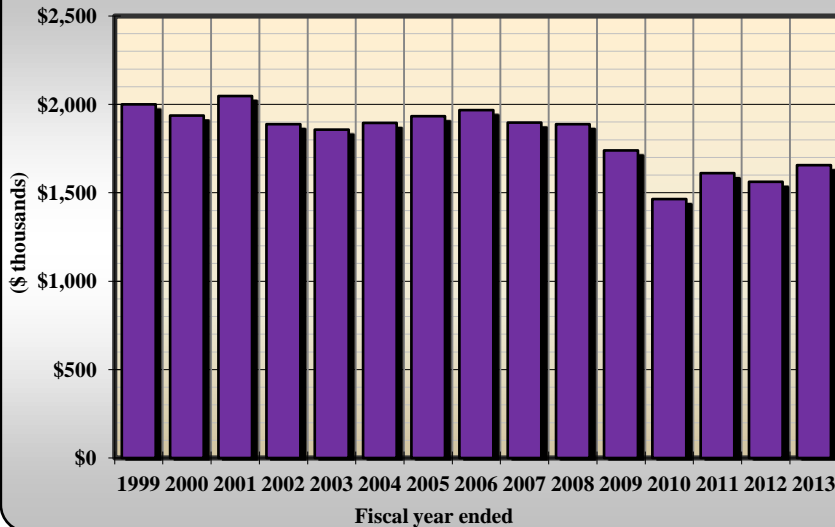


Figure 18.2 Primary Forest Products Tax % Change



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 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
Fiscal year 2012-13									
September 30, 2012	337,916,437	168,958	128,892,116	51,557	957,731	191,546	355,716	42,686	454,747
December 31, 2012	355,572,370	177,786	117,825,156	47,130	793,591	158,718	350,912	42,109	425,744
March 31, 2013	365,435,809	182,718	93,912,982	37,565	754,310	150,862	330,027	39,603	410,748
June 30, 2013	371,074,284	185,537	115,844,820	46,338	766,762	153,352	371,731	44,608	429,835
Total.....	1,429,998,900	714,999	456,475,074	182,590	3,272,394	654,479	1,408,386	169,006	1,721,075

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 7/1/2012 [1,000s]	State Tax Collections Fiscal Year 2012+										Total tax collections [all sources]**	
				Corporate income tax				Individual income tax			General sales tax*			Amount [\$1,000s]	Per capita [\$]
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]		
						Amount [\$]	Rank							Amount [\$1,000s]	Per capita [\$]
Alabama	6.5% [3-factor with sales double wtd.]	rate applicable to banks; gross sales option may apply; federal tax deductibility	4,822	413,253	4.57%	85.70	38	3,017,437	33.34%	625.76	2,274,658	25.14%	471.72	9,049,294	1,876.66
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	731	663,144	9.41%	906.62	1	-	-	-	-	-	-	7,049,398	9,637.58
Arizona	6.968% [3-factor with sales double wtd./ 80-10-10 (sales-property-payroll)]	rate applicable to banks; minimum tax: \$50	6,553	647,809	4.98%	98.85	35	3,093,904	23.81%	472.12	6,210,756	47.79%	947.74	12,996,421	1,983.20
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [3-factor with sales double wtd.]	rates applicable to banks	2,949	404,083	4.88%	137.02	19	2,401,902	28.98%	814.44	2,809,416	33.90%	952.63	8,287,744	2,810.23
California	8.84% [Sales/3-factor with sales double wtd.]	10.84% rate applicable to banks; minimum tax: \$800	38,041	7,949,000	6.90%	208.96	9	55,024,435	47.77%	1,446.43	31,253,629	27.13%	821.57	115,178,568	3,027.71
Colorado	4.63% [Sales]	rate applicable to banks; gross sales option may apply	5,188	492,224	4.80%	94.89	36	4,875,627	47.51%	939.87	2,302,333	22.43%	443.82	10,262,977	1,978.37
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	3,590	628,882	4.08%	175.16	11	7,371,189	47.80%	2,053.06	3,783,635	24.54%	1,053.84	15,421,035	4,295.14
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%	917	262,378	8.00%	286.10	5	1,126,014	34.33%	1,227.81	-	-	-	3,280,185	3,576.72
Florida	5.5% [\$5K exemption] [3-factor with sales double wtd.]	rate applicable to banks	19,318	2,003,490	6.07%	103.71	32	-	-	-	19,403,788	58.80%	1,004.46	32,997,012	1,708.13
Georgia	6% [Sales]	rate applicable to banks	9,920	590,676	3.53%	59.54	42	8,142,371	48.71%	820.81	5,303,524	31.73%	534.63	16,715,216	1,685.01
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%	1,392	80,256	1.45%	57.64	43	1,540,746	27.93%	1,106.61	2,697,951	48.91%	1,937.75	5,516,146	3,961.86
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	1,596	188,589	5.59%	118.18	28	1,213,335	35.96%	760.36	1,224,656	36.29%	767.46	3,374,304	2,114.59

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 7/1/2012 [1,000s]	State Tax Collections Fiscal Year 2012+											Total tax collections [all sources]**	
				Corporate income tax				Individual income tax			General sales tax*					
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	
						Amount [\$]	Rank									
Illinois	7% plus a 2.5% replacement tax [Sales]	rates applicable to banks	12,875	3,494,539	9.64%	271.42	6	15,512,310	42.78%	1,204.82	8,034,466	22.16%	624.02	36,257,762	2,816.08	
Indiana	8.5% [Sales]	rate applicable to banks	6,537	794,508	4.87%	121.53	27	4,765,566	29.18%	728.98	6,621,954	40.55%	1,012.94	16,329,595	2,497.90	
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales]	5% rate applicable to banks; 50% federal tax deductibility	3,074	425,776	5.37%	138.50	18	3,029,709	38.19%	985.53	2,523,266	31.81%	820.79	7,932,494	2,580.36	
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	2,886	317,578	4.28%	110.04	31	2,891,743	38.98%	1,002.02	2,825,880	38.09%	979.20	7,418,341	2,570.54	
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor with sales double wtd.]		4,380	575,164	5.47%	131.30	23	3,512,075	33.43%	801.77	3,052,236	29.05%	696.79	10,505,794	2,398.36	
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [3-factor/Sales]	federal tax deductibility	4,602	290,389	3.23%	63.10	41	2,474,606	27.51%	537.74	2,815,919	31.31%	611.90	8,994,053	1,954.42	
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [Sales]	1% rate applicable to banks plus 8¢/\$1K of assets at end taxable year; or 39¢/\$1K of assets at end of taxable year	1,329	232,118	6.15%	174.63	12	1,441,926	38.18%	1,084.81	1,064,342	28.18%	800.74	3,777,130	2,841.67	
Maryland	8.25% [Sales/3-factor with sales double wtd.]	rate applicable to banks	5,885	880,356	5.15%	149.60	16	7,116,605	41.63%	1,209.37	4,076,578	23.85%	692.76	17,094,560	2,904.98	
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); minimum tax: \$456	6,646	2,001,780	8.77%	301.19	4	11,954,838	52.39%	1,798.76	5,079,105	22.26%	764.22	22,820,892	3,433.70	
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]		9,883	804,037	3.36%	81.35	39	6,921,033	28.93%	700.27	8,933,937	37.35%	903.94	23,919,741	2,420.20	
Minnesota	9.8% [3-factor: 90-5-5 (sales-property-payroll)]	rate applicable to banks	5,379	1,066,022	5.18%	198.18	10	7,988,084	38.85%	1,485.01	4,942,140	24.04%	918.76	20,560,540	3,822.27	
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to banks	2,985	395,679	5.69%	132.56	21	1,501,267	21.59%	502.95	3,072,243	44.18%	1,029.25	6,953,365	2,329.49	
Missouri	6.25% [3-factor/Sales]	7% rate applicable to banks; 50% federal tax deductibility	6,022	301,681	2.79%	50.10	45	5,131,686	47.51%	852.16	3,103,410	28.73%	515.35	10,802,052	1,793.77	
Montana	6.75% [3-factor]	rate applicable to banks 7% for corporations filing under a water's edge election; minimum tax: \$50	1,005	132,361	5.38%	131.68	22	900,180	36.60%	895.58	-	-	-	2,459,324	2,446.75	

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 7/1/2012 [1,000s]	State Tax Collections Fiscal Year 2012+											
				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]		1,856	234,296	5.37%	126.27	25	1,838,344	42.10%	990.74	1,570,450	35.96%	846.36	4,366,617	2,353.31
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	1,321	521,309	23.64%	394.72	2	81,557	3.70%	61.75	-	-	-	2,205,045	1,669.58
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	8,865	1,929,133	7.03%	217.62	8	11,128,418	40.53%	1,255.38	8,099,549	29.50%	913.70	27,456,175	3,097.29
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1 million [3-factor]	rates applicable to banks; gross sales option may apply	2,086	281,047	5.44%	134.76	20	1,150,468	22.29%	551.64	1,990,535	38.56%	954.45	5,162,396	2,475.33
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]		19,570	4,567,889	6.38%	233.41	7	38,771,968	54.19%	1,981.17	11,904,357	16.64%	608.29	71,545,745	3,655.84
North Carolina	6.9% [3-factor with sales double wtd.]	rate applicable to banks	9,752	1,220,072	5.37%	125.11	26	10,383,796	45.72%	1,064.78	5,573,658	24.54%	571.54	22,712,199	2,328.96
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;	700	215,622	5.20%	308.20	3	432,527	10.43%	618.22	1,122,783	27.08%	1,604.83	4,146,149	5,926.22
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	11,544	117,446	0.45%	10.17	46	9,029,349	34.82%	782.15	8,277,130	31.92%	716.99	25,928,118	2,245.98
Oklahoma	6% [3-factor]	rate applicable to banks	3,815	446,009	5.05%	116.91	29	2,774,376	31.44%	727.26	2,415,964	27.38%	633.31	8,823,958	2,313.07
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	3,899	433,126	4.96%	111.08	30	5,825,797	66.75%	1,494.04	-	-	-	8,728,095	2,238.34
Pennsylvania	9.99% [3-factor: 90-5-5 (sales-property-payroll)]		12,764	1,837,374	5.58%	143.95	17	10,102,113	30.66%	791.48	9,166,842	27.82%	718.21	32,949,917	2,581.57

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 7/1/2012 [1,000s]	State Tax Collections Fiscal Year 2012+											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 [\$]	Rank	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 [\$]	
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	1,050	136,362	4.75%	129.83	24	1,068,466	37.25%	1,017.30	848,547	29.58%	807.92	2,868,188	2,730.85	
South Carolina	5% [Sales]	4.5% rate applicable to banks; 6% rate applicable to savings & loans	4,724	252,904	3.14%	53.54	44	3,096,834	38.41%	655.59	2,926,177	36.29%	619.46	8,062,639	1,706.84	
South Dakota	[applies to banks only] no state income tax	6%-0.25% on net income; minimum tax: \$200 per location	833	59,837	3.93%	71.80	40	-	-	-	838,240	55.08%	1,005.86	1,521,928	1,826.27	
Tennessee	6.5% [3-factor with sales double wtd.]	rate applicable to banks	6,456	1,115,383	9.28%	172.76	13	182,251	1.52%	28.23	6,545,229	54.47%	1,013.78	12,015,213	1,861.02	
Utah	5% [3-factor/3-factor with sales double wtd.]	rate applicable to banks; minimum tax: \$100	2,855	258,578	4.45%	90.56	37	2,466,495	42.45%	863.83	1,857,035	31.96%	650.38	5,809,955	2,034.81	
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K [3-factor with sales double wtd.]	minimum tax: \$250 (\$75 for small farm corporations)	626	96,579	3.50%	154.28	15	598,450	21.70%	955.97	342,085	12.41%	546.45	2,757,370	4,404.67	
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	8,186	838,790	4.62%	102.47	34	10,216,148	56.30%	1,248.02	3,487,343	19.22%	426.02	18,144,897	2,216.61	
West Virginia	8.5% [3-factor with sales double wtd.]	rate applicable to banks	1,855	192,385	3.64%	103.69	33	1,755,746	33.22%	946.28	1,277,328	24.17%	688.43	5,285,773	2,848.84	
Wisconsin	7.9% [Sales]	rate applicable to banks; economic development surcharge ranging from \$25-\$9,800 may apply	5,726	934,103	5.84%	163.12	14	6,762,399	42.28%	1,180.92	4,288,739	26.81%	748.94	15,995,335	2,793.26	
Total 46 states			276,990	41,724,016	5.78% ^a	150.63 ^a	-	280,614,090	38.84% ^a	1,013.08 ^a	205,941,813	28.51% ^a	743.50 ^a	722,439,655	2,608.18 ^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, 2012 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.

+Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.

**Includes the following taxes as applicable: property, general sales and gross receipts, selective sales, licenses, individual and corporation income taxes, death and gift, documentary and stock transfer, severance, and other taxes.

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$17,887,554 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-EST2012-01- Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Tax Foundation; Federation of Tax Administrators; Commerce Clearing House; Tax Policy Center

TABLE 21. CORPORATION INCOME TAX COLLECTIONS

[§ 105 ARTICLE 4, PART 1.]

Fiscal year	Corporate Income Tax Gross Collections by Type			Refunds	Corporate Income Tax Net Collections Before & After Reimbursements, Transfers										Year-over-year % change			
	Type of payment		Total gross collections		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
	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	Collection fees on overdue tax debts	OSBM Civil Penalty Forfeiture Fund					
	[\$]	[\$]																
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..	1,216,393,566	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%
2012-13..	1,368,985,314	197,268,726	1,566,254,040	280,140,029	1,286,114,011	-	-	-	89,196,686	-	(9,639)	207,342	4,989,118	1,191,730,504	15.09%	99.27%	5.40%	5.20%

Detail may not add to totals due to rounding.

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

Rates: Effective year of tax:

- 7% Effective for tax years 1987 through 1990
- 7.75% Effective for tax years 1991 through 1996
- *Plus an additional surtax (% of tax liability) as follows:
 - Tax year 1991: 4%*
 - Tax year 1992: 3%*
 - Tax year 1993: 2%*
 - Tax year 1994: 1%*
- 7.5% Tax year 1997
- 7.25% Tax year 1998
- 7% Tax year 1999
- 6.9% Tax year 2000 forward
- Tax years 2009, 2010: 3%*

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

Effective for tax years beginning on or after **January 1, 2002**, a taxpayer is assessed a fee of \$500 for each credit the taxpayer claims with respect to a location that is in an enterprise tier 3, 4, or 5, subject to a maximum fee of \$1,500 per taxpayer per taxable year. The Department of Revenue retains 75% of the fee for costs of administering and auditing the tax credits allowed under Article 3A; the remaining portion of the fee is credited to the Department of Commerce for costs of administering Article 3A.

Fiscal year	DOR	DOC	Fiscal year	DOR	DOC	*Gen Fund
2002-03	\$40,875	\$13,625	2008-09	\$100,500	\$33,500	\$96,500
2003-04	\$191,250	\$63,750	2009-10	\$36,750	\$12,250	\$155,000
2004-05	\$171,375	\$57,125	2010-11	\$9,375	\$3,125	\$148,000
2005-06	\$197,625	\$65,875	2011-12	\$8,625	\$2,875	\$146,500
2006-07	\$194,250	\$64,750	2012-13	\$1,500	\$500	\$236,500
2007-08	\$131,625	\$43,875				

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

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

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

Intergovernmental, inter-fund transfers

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

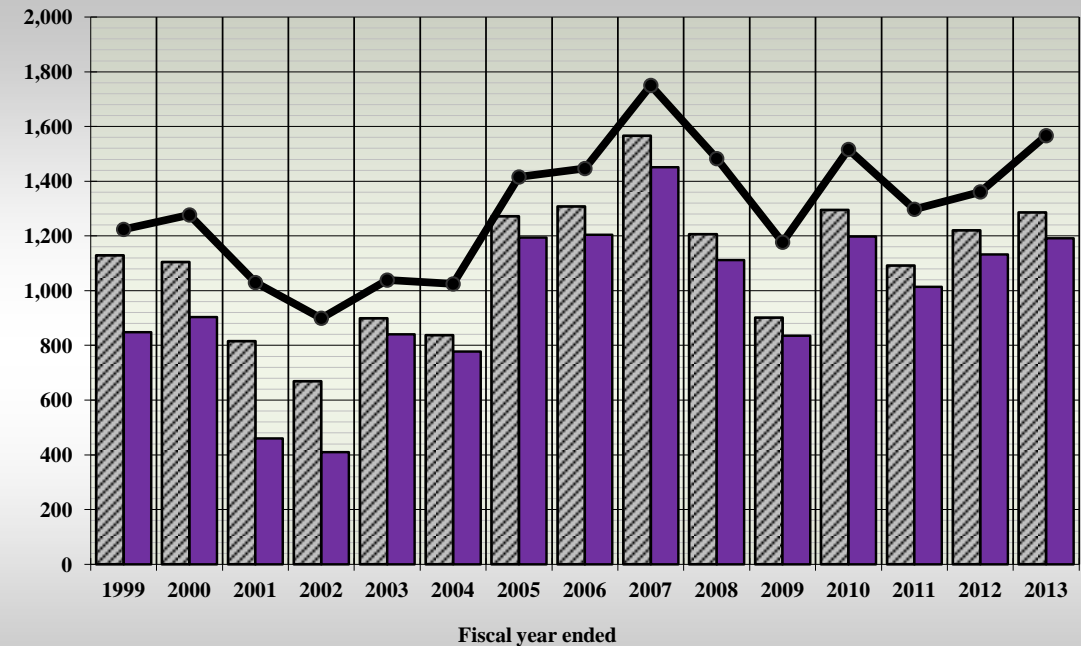
2004-05 Voluntary Compliance Program-Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or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

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

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

(\$ millions)

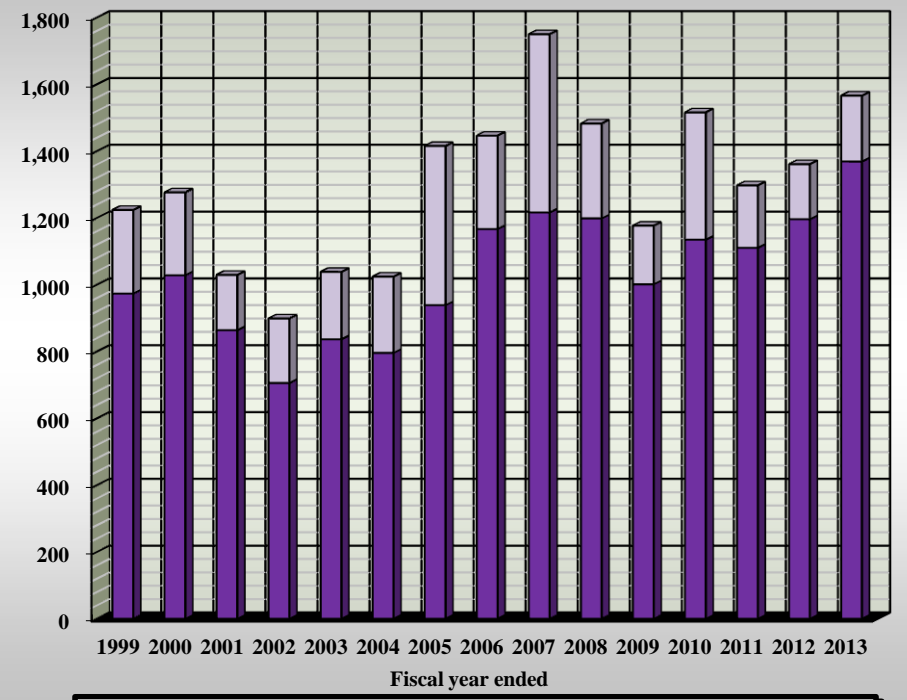
Figure 21.1 Corporate Income Tax Collections



Net collections before reimbursements/transfers
 Amount to General Fund
 Gross corporate income tax collections

(\$ millions)

Figure 21.2 Gross Corporate Income Tax Collections by Type



Final payments
 Estimated payments

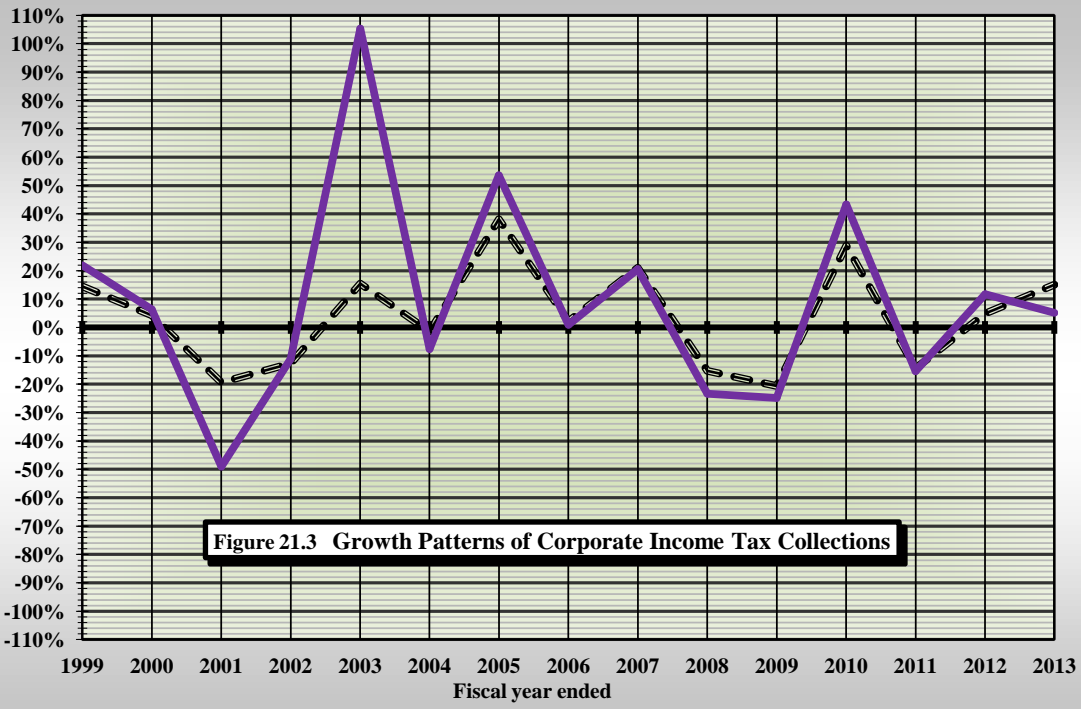


Figure 21.3 Growth Patterns of Corporate Income Tax Collections

Gross corporate income tax collections
 Amount to General Fund

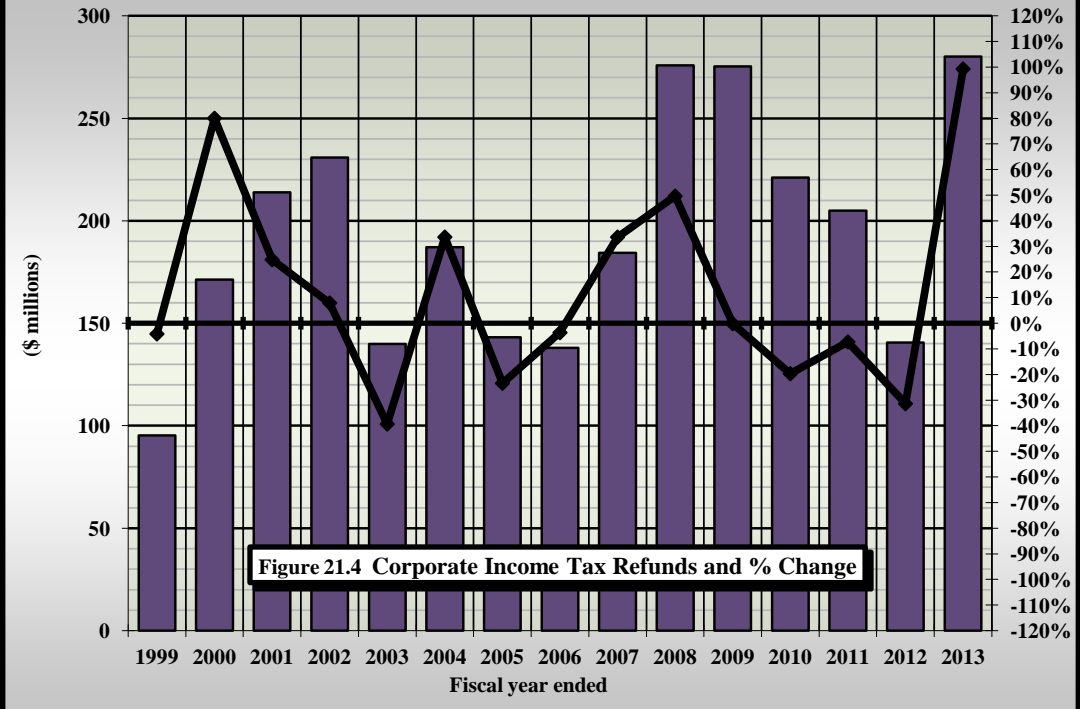


Figure 21.4 Corporate Income Tax Refunds and % Change

Refunds
 % change

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

State	Federal tax deductibility	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 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
					* [Amounts vary based on state AGI, filing status]												
Alabama	yes	-	GI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000- \$2,500*	\$4,000- \$7,500*	\$1,500	\$3,000	\$1,000- \$300*	4,822	3,017,437	625.76	36	167,786,623	34,929	1.80%	36
Arizona	no	1/1/11	Fed AGI	2.59%>\$0; 2.88%>\$10K; 3.36%>\$25K; 4.24%>\$50K; 4.54%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$4,703	\$9,406	\$2,100	\$4,200	\$2,300	6,553	3,093,904	472.12	41	229,237,928	35,446	1.35%	40
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	2,949	2,401,902	814.44	27	100,004,837	34,032	2.40%	17
California	no	1/1/09	Fed AGI	1%>\$0; 2%>\$7,316; 4%>\$17,346; 6%>\$27,377; 8%>\$38,004; 9.3%>\$48,029; additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,632-\$96,058; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,642-\$65,376; add'l 1% tax>\$1M [community property state]	\$3,769	\$7,538	\$102	\$204	\$315	38,041	55,024,435	1,446.43	6	1,683,203,700	44,666	3.27%	6
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	5,188	4,875,627	939.87	22	226,031,916	44,179	2.16%	29
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.7%>\$250K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$400K MFJ: same rates apply to income ranges \$20K-\$500K	-	-	\$13,000	\$24,000	-	3,590	7,371,189	2,053.06	1	207,161,731	57,758	3.56%	3
Delaware	no	Current	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.95%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110	\$220	\$110	917	1,126,014	1,227.81	9	38,872,578	42,805	2.90%	9
Georgia	no	1/1/12	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFS: same rates apply to income bracket ranges \$500-\$5K MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,920	8,142,371	820.81	26	356,836,412	36,366	2.28%	25

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 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		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	12/31/10	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	1,392	1,540,746	1,106.61	13	60,095,000	43,606	2.56%	15
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-\$53,519 [community property state]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	1,596	1,213,335	760.36	31	52,953,795	33,436	2.29%	23
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,875	15,512,310	1,204.82	11	567,196,693	44,106	2.73%	12
Indiana	no	1/1/11	Fed AGI	3.4% of FAGI with modification *\$1,500 for each child dependent	-	-	\$1,000	\$2,000	\$1,000*	6,537	4,765,566	728.98	32	236,815,230	36,342	2.01%	31
Iowa	yes	1/1/11	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	3,074	3,029,709	985.53	19	130,130,712	42,470	2.33%	20
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	2,886	2,891,743	1,002.02	17	120,782,820	42,079	2.39%	18
Kentucky	no	12/31/06	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS] FSTC based on MGI/family size available for qualifying taxpayers	\$2,240	\$4,480	\$20	\$40	\$20	4,380	3,512,075	801.77	28	150,849,692	34,545	2.33%	21
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	4,602	2,474,606	537.74	39	176,689,867	38,623	1.40%	39
Maine	no	12/31/11	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-\$29,899 MFJ: same rates apply to income bracket ranges \$9,999-\$39,899	\$5,800	\$9,650	\$2,850	\$5,700	\$2,850	1,329	1,441,926	1,084.81	14	51,653,256	38,880	2.79%	11
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: 5%>\$200K; 5.25%>\$350K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	5,885	7,116,605	1,209.37	10	306,001,368	52,401	2.33%	22

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 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		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				
					[personal exemption/deduction amounts as allowed by IRC]							[standard deduction amounts as allowed by IRC]					
Massachusetts	no	1/1/05	GI	5.3% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,646	11,954,838	1,798.76	3	358,217,598	54,218	3.34%	4
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification	-	-	\$3,700	\$7,400	\$3,700*	9,883	6,921,033	700.27	34	365,752,830	37,032	1.89%	33
Minnesota	no	4/14/11	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-\$114,290 MFJ: same rates apply to income bracket ranges \$33,770-\$134,170 MFS: same rates apply to income bracket ranges \$16,890-\$67,090	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	5,379	7,988,084	1,485.01	5	241,351,998	45,135	3.31%	5
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	2,985	1,501,267	502.95	40	95,854,424	32,193	1.57%	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	6,022	5,131,686	852.16	25	228,269,622	37,988	2.25%	27
Montana	yes+	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*	\$2,190	\$4,380	\$2,190	1,005	900,180	895.58	23	36,630,466	36,716	2.46%	16
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	\$5,800	\$11,600	\$120 [tc]	\$240 [tc]	\$120 [tc]	1,856	1,838,344	990.74	18	80,419,976	43,654	2.29%	24
New Hampshire	no	-	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,321	81,557	61.75	42	62,651,207	47,542	0.13%	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	8,865	11,128,418	1,255.38	7	471,187,870	53,333	2.36%	19
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 [community property state]	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	2,086	1,150,468	551.64	38	72,300,258	34,782	1.59%	37

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2011 income year [as of January 1, 2011] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2011 income year [as of January 1, 2011]					Population as of 7/1/2012 [1,000s]	Individual income tax collections fiscal year 2012*			Personal income calendar year 2011		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Tennessee	no	-	Certain dividends, interest income	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,456	182,251	28.23	43	237,618,453	37,129	0.08%	43
Utah	no	Current	Fed AGI	5% *Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level.	\$5,800*	\$11,600*	\$2,775*	\$5,550*	\$2,775*	2,855	2,466,495	863.83	24	96,175,091	34,173	2.56%	14
Vermont	no	1/1/09	Fed TI	3.55%>\$0; 6.8%>\$34,500; 7.8%>\$83,600; 8.8%>\$174,400; 8.95%>\$379,150 [applicable for S] HH: same rates apply to income bracket ranges \$46,250-\$379,150 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	\$5,800	\$11,600	\$3,700	\$7,400	\$3,700	626	598,450	955.97	20	26,887,510	42,911	2.23%	28
Virginia	no	12/31/11	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$930	\$1,860	\$930	8,186	10,216,148	1,248.02	8	381,930,403	47,126	2.67%	13
West Virginia	no	1/1/10	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K	-	-	\$2,000	\$4,000	\$2,000	1,855	1,755,746	946.28	21	62,737,373	33,822	2.80%	10
Wisconsin	no	12/31/08	Fed AGI	4.6%>\$0; 6.15%>\$10,180; 6.50%>\$20,360; 6.75%>\$152,740; 7.75%>\$224,210 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$13,580-\$298,940 MFS: same rates apply to income bracket ranges \$6,790-\$149,470 [community property state]	\$9,410	\$16,940	\$700	\$1,400	\$700	5,726	6,762,399	1,180.92	12	232,094,278	40,648	2.91%	8
Total 43 states									256,108	280,614,090	1,095.69 ^a	-	10,814,116,642	42,475 ^a	2.59% ^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, 2012 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, 2011 population estimates of the Bureau of the Census.

*Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

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

⁺Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

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-EST2012-01* -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

Tax Foundation; Commerce Clearing House; Federation of Tax Administrators; Tax Policy Center; Tax Forms

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2011
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	28.66%	71.34%	Missouri	29.80%	70.20%
Arizona	31.89%	68.11%	Montana	30.54%	69.46%
Arkansas	24.55%	75.45%	Nebraska	30.50%	69.50%
California	35.33%	64.67%	New Hampshire	34.94%	65.06%
Colorado	36.91%	63.09%	New Jersey	42.86%	57.14%
Connecticut	43.17%	56.83%	New Mexico	25.38%	74.62%
Delaware	35.12%	64.88%	New York	35.93%	64.07%
Georgia	33.96%	66.04%	*North Carolina	33.71%	66.29%
Hawaii	31.19%	68.81%	North Dakota	21.02%	78.98%
Idaho	31.97%	68.03%	Ohio	30.48%	69.52%
Illinois	34.74%	65.26%	Oklahoma	26.30%	73.70%
Indiana	26.66%	73.34%	Oregon	38.77%	61.23%
Iowa	31.83%	68.17%	Pennsylvania	30.82%	69.18%
Kansas	30.62%	69.38%	Rhode Island	35.96%	64.04%
Kentucky	28.98%	71.02%	South Carolina	29.63%	70.37%
Louisiana	23.17%	76.83%	Tennessee	23.39%	76.61%
Maine	30.86%	69.14%	Utah	38.42%	61.58%
Maryland	47.88%	52.12%	Vermont	29.78%	70.22%
Massachusetts	39.30%	60.70%	Virginia	39.82%	60.18%
Michigan	30.09%	69.91%	West Virginia	18.77%	81.23%
Minnesota	38.82%	61.18%	Wisconsin	35.76%	64.24%
Mississippi	23.50%	76.50%	United States	32.08%	67.92%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2011 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 2011, 36.75% of total returns utilized itemized deductions and 63.25% claimed the standard deduction.

Source: IRS, Statistics of Income Division, Individual Master File System, December 2012
Tax Year 2011: Historical Table 2 (SOI Bulletin)

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
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%
2012-13...	13,170,072,709	2,071,058,674	11,099,014,036	16,234,199	-	37,030,045	27,853,934	64,755,037	10,953,140,820	6.36%	4.95%	6.63%	6.63%

Detail may not add to totals due to rounding.

Individual income tax: Effective for tax years 1989 through 2011, the starting point in determining North Carolina taxable income is taxable income for federal income tax purposes (FTI), subject to certain additions, deductions, and transitional adjustments; beginning with tax year 2012, the starting point is federal adjusted gross income (FAGI) subject to certain statutory modifications.

Both the North Carolina standard deduction and personal exemption allowance amounts differ from those for federal purposes. The personal exemption for North Carolina purposes is \$2,500 for a taxpayer whose FAGI is less than the amount shown for the corresponding filing status in the chart below; a taxpayer with FAGI 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 FAGI amount; for tax year 1995, the amount increased to \$2,250 subject to the FAGI amount; and for tax years 1996 through 2013, the applicable amount is \$2,500 subject to the FAGI 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:	2008-2013	2007	2001-2006	1991-2000	1989-1990		2004-2013	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 +\$600	\$5,500 +\$600	\$5,000 +\$600
	\$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%					
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 +\$750	\$4,400 +\$750	\$4,400 +\$750
	\$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%					
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 +\$750	\$3,000 +\$750	\$3,000 +\$750
	\$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%					
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 +\$600	\$2,750 +\$600	\$2,500 +\$600
	\$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%					

TABLE 23.- Continued

Tax credit for dependent children:

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

<u>Filing Status</u>	<u>Federal AGI</u>
Married filing jointly/qualifying widow(er)	\$100,000 [For tax years 1995 through 2002, the tax credit amount for each dependent child was \$60; for tax year 2003, the amount
Head of household	\$80,000 increased to \$75; for tax years 2004 through 2013, the amount is \$100.]
Single	\$60,000
Married filing separately	\$50,000

Earned income tax credit (EITC) § 105-151.31:

Effective for tax years 2008 through 2013, a taxpayer who claims an EITC under section 32 of the IRC is eligible to claim a State EITC equal to a percentage of the amount qualified for on the federal return: 3.5% applies for tax year 2008, 5.0% applies for tax years 2009-2012, 4.5% applies for tax year 2013. If the credit exceeds the tax liability reduced by the sum of all credits allowable, the excess is refundable 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.

Amounts shown include transfers during each fiscal year identified as follows:

Fiscal year	N.C. Housing Finance Agency [§ 105-129.42] [\$]	N.C. Political Parties Financing Fund [§ 105-159.1] [\$]	N.C. Public Campaign Fund [§ 105-159.2] [\$]	Special Education Related Services [§ 105-151.33(h)] [\$]
1998-99	-	411,344	-	-
1999-00	-	309,298	-	-
2000-01	-	472,358	-	-
2001-02	-	441,622	-	-
2002-03	-	479,521	-	-
2003-04	-	508,301	448,749	-
2004-05	16,599,074	497,240	1,030,912	-
2005-06	32,475,651	589,253	1,135,207	-
2006-07	31,410,399	516,306	1,565,474	-
2007-08	27,837,817	2,035,382	1,325,199	-
2008-09	31,104,801	1,524,117	1,259,255	-
2009-10	28,508,611	1,391,725	1,124,882	-
2010-11	38,968,004	1,243,139	1,068,584	-
2011-12	30,725,986	1,165,149	999,972	-
2012-13	31,975,556	1,145,467	915,022	2,994,000

Refer to *Table 26* for details of the North Carolina Political Parties Financing Fund and North Carolina Public Campaign Fund.

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.

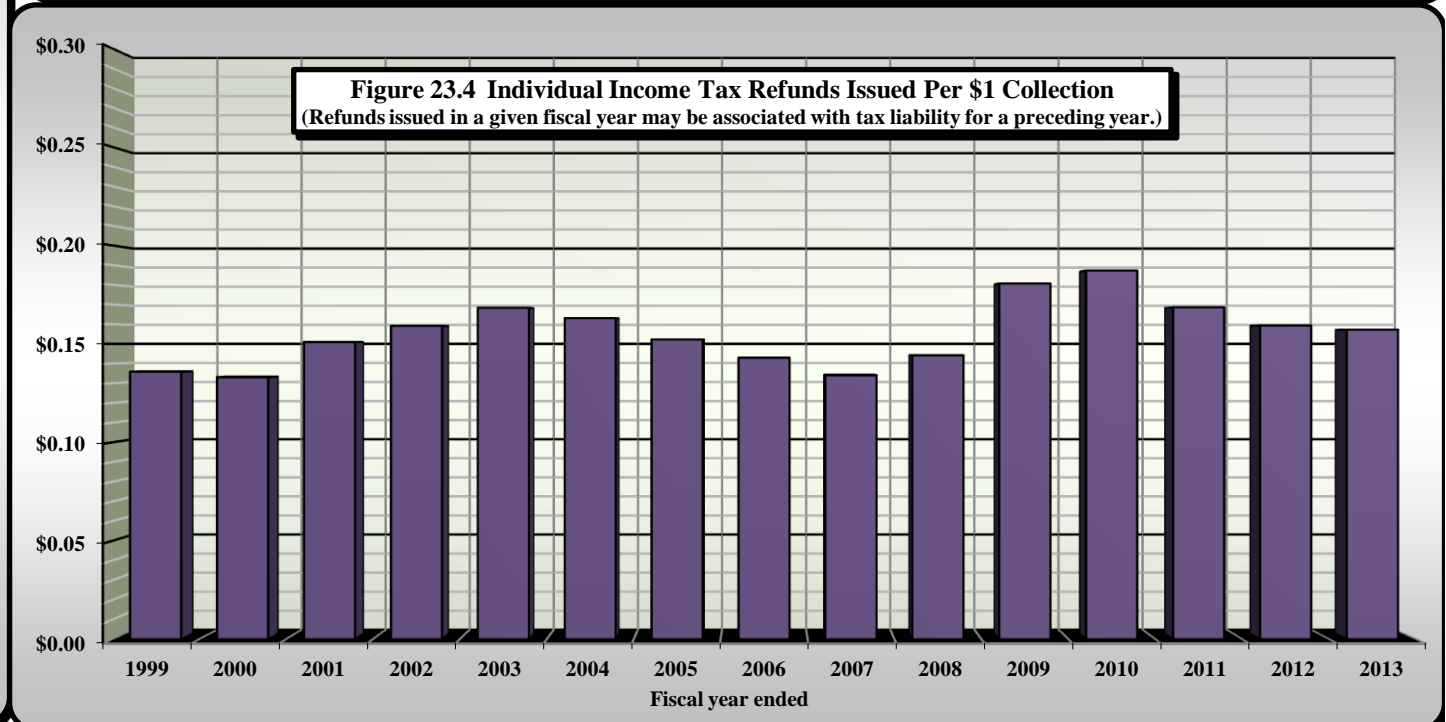
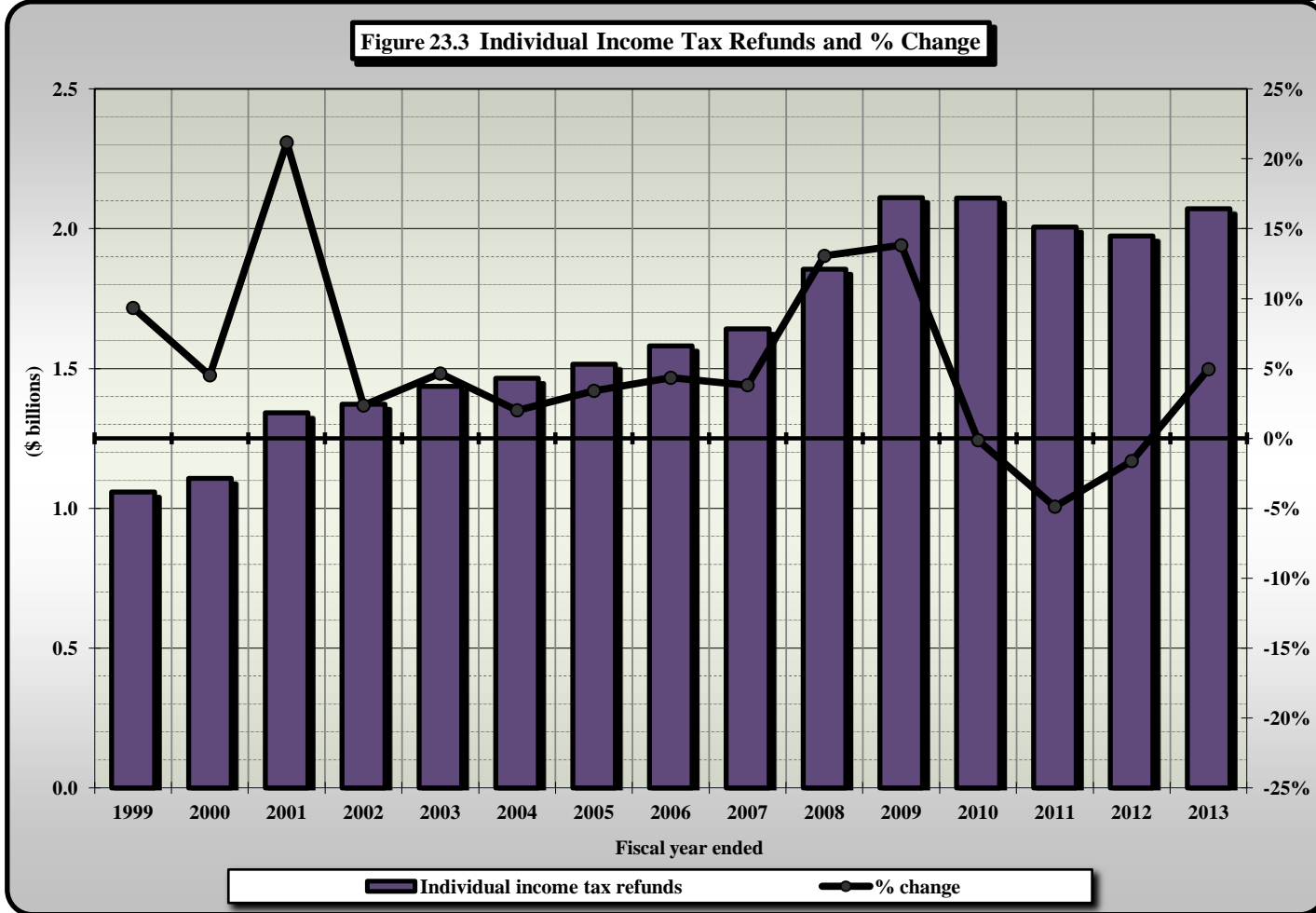
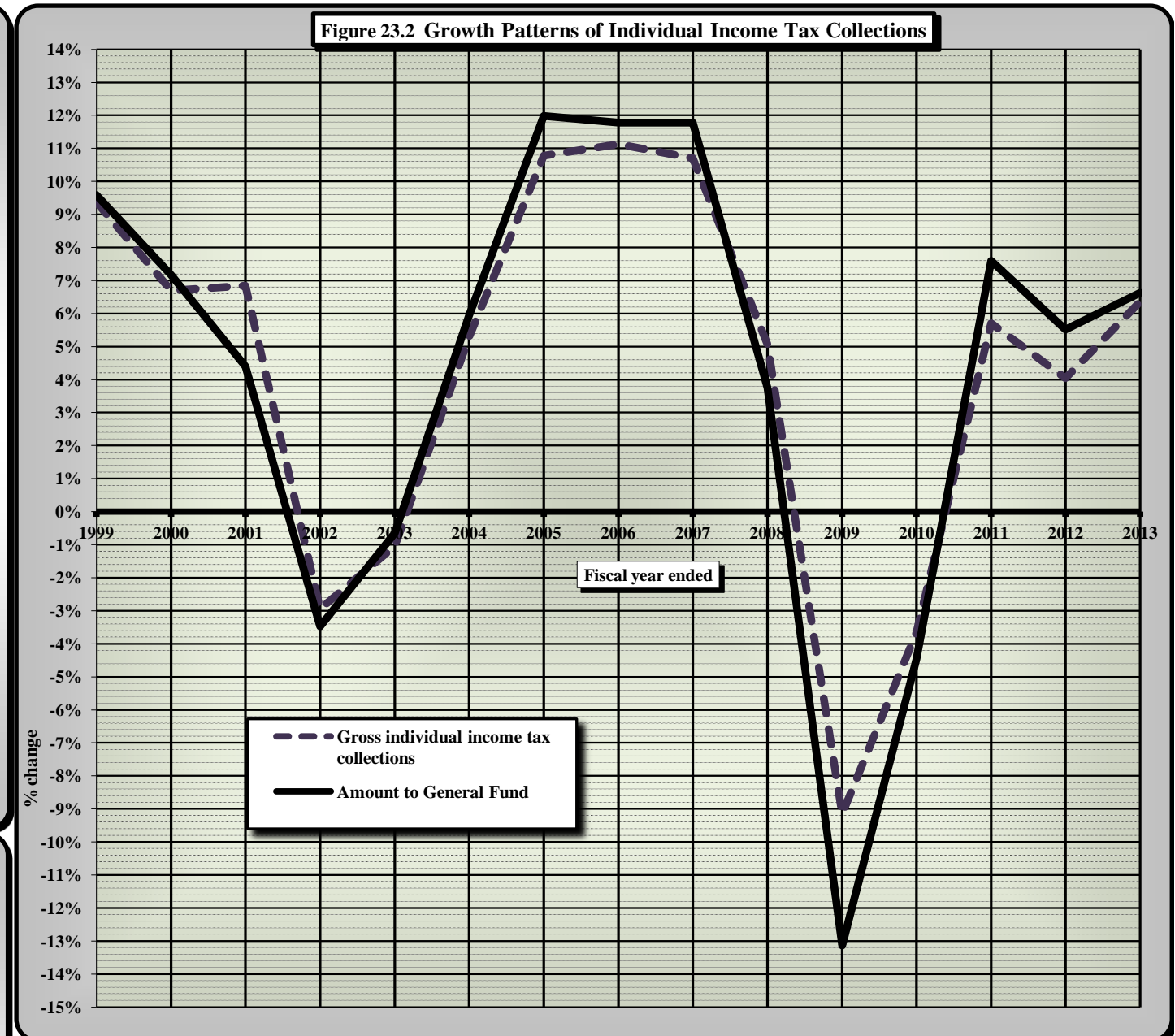
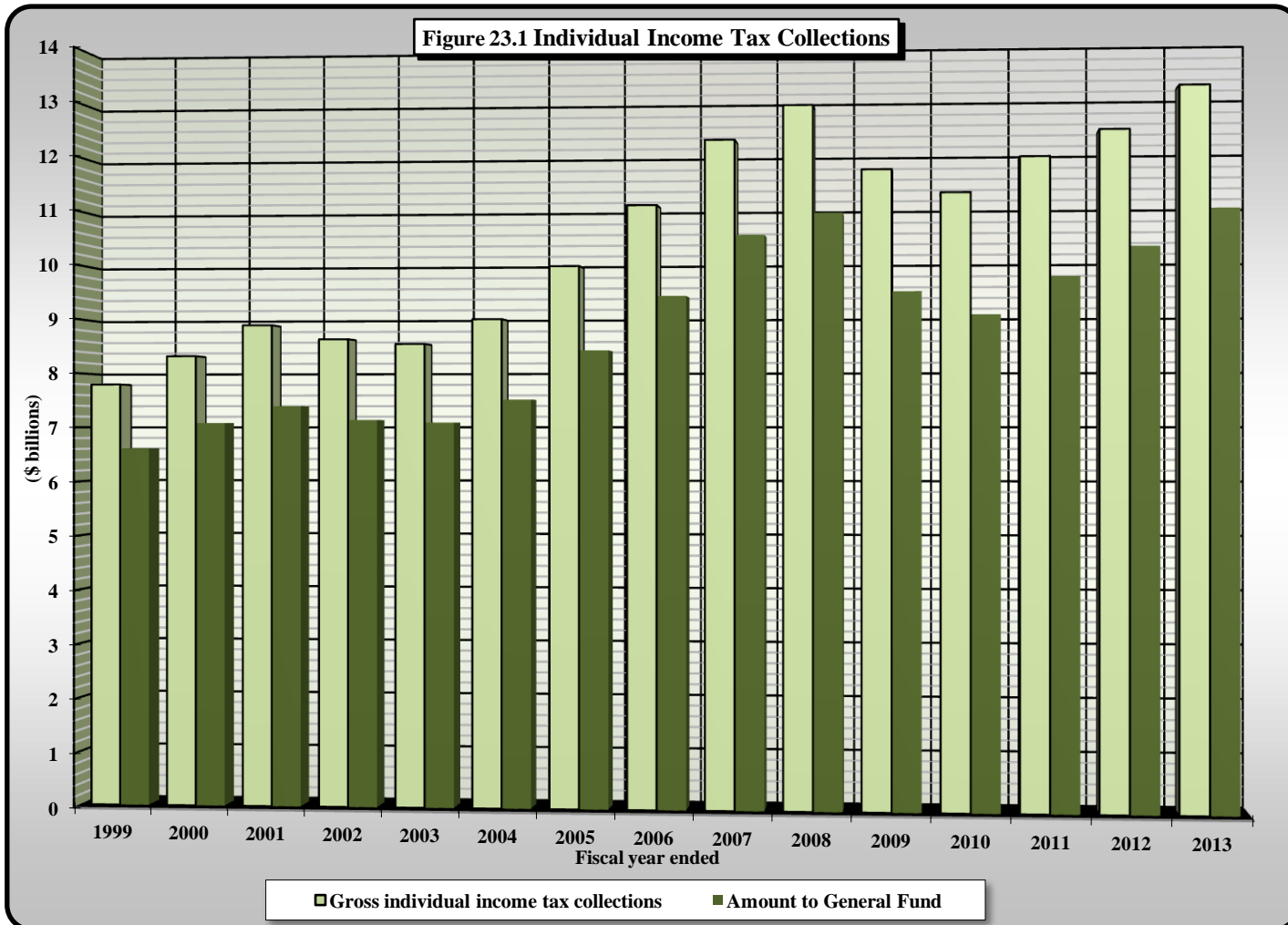


TABLE 24 . GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

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								
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%
2012-13.....	150,954,005	1.1%	3.8%	887,120,841	6.7%	5.4%	9,278,892,526	70.5%	4.7%	1,109,258,207	8.4%	8.9%	1,743,847,130	13.2%	15.2%	13,170,072,709	6.4%

Detail may not add to totals due to rounding.

The 1990 General Assembly rewrote § 105-163.1 to adopt the federal definition of wages subject to income tax withholding and to require employers who average withholding income tax of \$2,000 or more per month (accelerated filers) to file withholding tax reports and remit the tax in accordance with federal guidelines. (Effective January 1, 1991) In an attempt to simplify the payment of withheld taxes, the Internal Revenue Service adopted new regulations effective January 1, 1993, requiring accelerated filers to pay the withheld taxes semi-weekly instead of every three banking days. (Employers were not required to adopt the new system until January 1, 1994.)

Effective January 1, 2002, § 105-163.6(b) was amended to require an employer who withholds an average of less than \$250 of State income taxes from wages each month to file a return and pay the taxes on a quarterly basis; § 105-163.6(c) was amended to require an employer who withholds an average of at least \$250 but less than \$2,000 from wages each month to file a return and pay the taxes on a monthly basis. The amendments lowered the threshold for distinguishing quarterly filers from monthly filers from \$500 to \$250; approximately 70,000 taxpayers were converted from quarterly filers to monthly filers.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

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

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

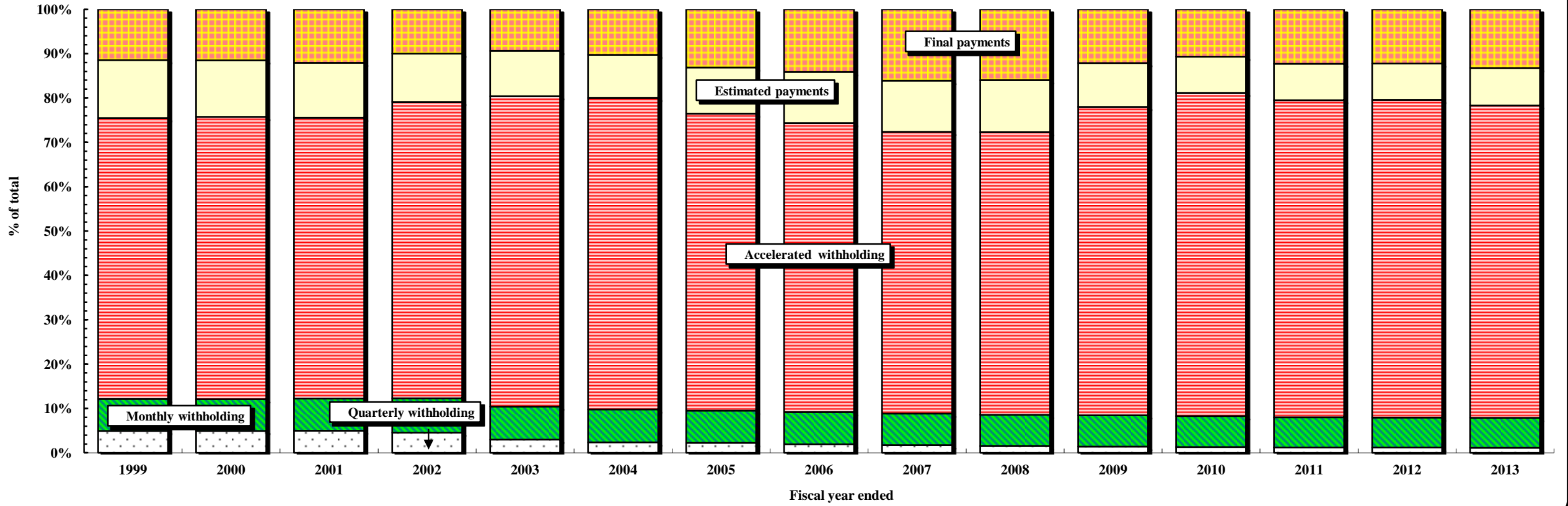


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

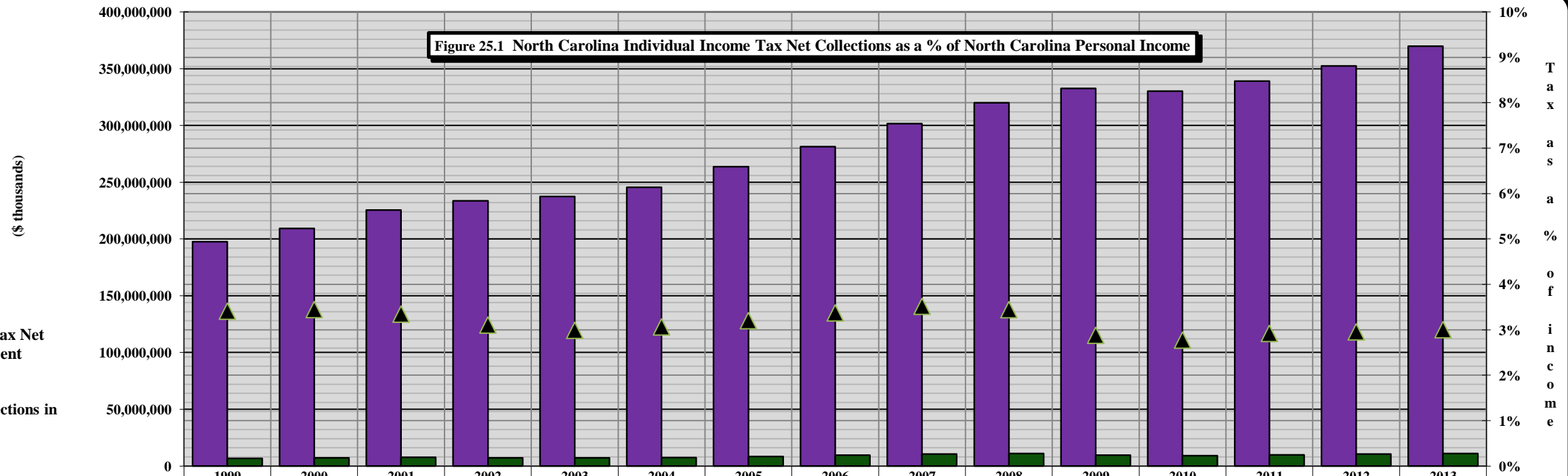


Table 25. North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income [Income and tax collections in \$1,000s]

	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
■ North Carolina personal income	197,581,458	209,278,087	225,528,207	233,678,693	237,480,420	245,466,456	263,653,213	281,199,046	301,498,216	319,850,093	332,617,073	330,113,231	338,987,468	352,454,998	369,703,508
■ Individual income tax net collections	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	11,099,014
▲ Net tax collections as a % of personal income	3.41%	3.45%	3.35%	3.10%	2.99%	3.06%	3.20%	3.37%	3.52%	3.44%	2.88%	2.77%	2.92%	2.95%	3.00%

[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 30, 2013 release, May 30, 2014 update.

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 [\$]
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	-	-
2012.....	-	-	21,112	353,812	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-

Contribution and designated amounts are those reported on tax forms 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 by SL 2013-381, s. 38.1(e), effective July 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 by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 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 N.C. 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 source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits; the Fund also helped to finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in the State.

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.

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 7/1/2012 [1,000s]	General sales tax collections fiscal year 2012*			Per capita collections per 1¢ of tax + [\$]	Personal income 2011		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2012					
				Prescription, non-prescription Taxable (T) Exempt (E)	Collection discounts allowed seller for qualifying transactions			Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	Rank	Amount [%]	Rank	Amount [\$1,000s]	Per capita [\$]	Rank	Amount [\$1,000s]	Per capita [\$]
					Basic provisions	Maximum/minimum			Amount [\$]	Rank											
Alabama.....	4	37	T	E,T	5%-2%++	\$400/mo M	4,822	2,274,658	471.72	43	117.93	167,786,623	34,929	1.36%	40	3,017,437	625.76				
Arizona.....	6.6	7	E	E,T	1%	\$10K/yr M	6,553	6,210,756	947.74	15	143.60	229,237,928	35,446	2.71%	10	3,093,904	472.12				
Arkansas.....	6	15	1.5% [2]	E,T	2%	\$1K/mo M	2,949	2,809,416	952.63	14	158.77	100,004,837	34,032	2.81%	6	2,401,902	814.44				
California.....	6.25	11	E	E,T	None		38,041	31,253,629	821.57	21	131.45	1,683,203,700	44,666	1.86%	25	55,024,435	1,446.43				
Colorado.....	2.9	45	E	E,T	2.22%		5,188	2,302,333	443.82	44	153.04	226,031,916	44,179	1.02%	44	4,875,627	939.87				
Connecticut.....	6.35	9	E	E,T	None		3,590	3,783,635	1,053.84	6	165.96	207,161,731	57,758	1.83%	29	7,371,189	2,053.06				
Florida.....	6	15	E	E,E	2.5%	\$30/report M	19,318	19,403,788	1,004.46	11	167.41	761,303,232	39,896	2.55%	12	-	-				
Georgia.....	4	37	E [2]	E,T	3%-0.5%++		9,920	5,303,524	534.63	41	133.66	356,836,412	36,366	1.49%	36	8,142,371	820.81				
Hawaii.....	4	37	T [3]	E,T	None		1,392	2,697,951	1,937.75	1	484.44	60,095,000	43,606	4.49%	1	1,540,746	1,106.61				
Idaho.....	6	15	T [3]	E,T	None		1,596	1,224,656	767.46	25	127.91	52,953,795	33,436	2.31%	16	1,213,335	760.36				
Illinois.....	6.25	11	1%	T,T[4]	1.75%	\$5/yr min	12,875	8,034,466	624.02	35	99.84	567,196,693	44,106	1.42%	38	15,512,310	1,204.82				
Indiana.....	7	1	E	E,T	0.73%-0.26%++		6,537	6,621,954	1,012.94	9	144.71	236,815,230	36,342	2.80%	7	4,765,566	728.98				
Iowa.....	6	15	E	E,T	None		3,074	2,523,266	820.79	22	136.80	130,130,712	42,470	1.94%	23	3,029,709	985.53				
Kansas.....	6.3	10	T [3]	E,T	None		2,886	2,825,880	979.20	12	155.43	120,782,820	42,079	2.34%	14	2,891,743	1,002.02				
Kentucky.....	6	15	E	E,T	1.75%-1%++	\$1.5K/report M	4,380	3,052,236	696.79	30	116.13	150,849,692	34,545	2.02%	21	3,512,075	801.77				
Louisiana.....	4	37	E [2]	E,T	1.1%		4,602	2,815,919	611.90	37	152.98	176,689,867	38,623	1.59%	34	2,474,606	537.74				
Maine.....	5	29	E	E,T	None		1,329	1,064,342	800.74	24	160.15	51,653,256	38,880	2.06%	18	1,441,926	1,084.81				
Maryland.....	6	15	E	E,E	1.2%-0.9%++	\$500/return M	5,885	4,076,578	692.76	31	115.46	306,001,368	52,401	1.33%	41	7,116,605	1,209.37				
Massachusetts..	6.25	11	E	E,T	None		6,646	5,079,105	764.22	26	122.27	358,217,598	54,218	1.42%	37	11,954,838	1,798.76				
Michigan.....	6	15	E	E,T	0.75%-0.5%++	\$20K/mo M \$15K/mo M	9,883	8,933,937	903.94	19	150.66	365,752,830	37,032	2.44%	13	6,921,033	700.27				
Minnesota.....	6.875	6	E	E,E	None		5,379	4,942,140	918.76	17	133.64	241,351,998	45,135	2.05%	19	7,988,084	1,485.01				
Mississippi.....	7	1	T	E,T	2%	\$50/mo; \$600/yr M	2,985	3,072,243	1,029.25	7	147.04	95,854,424	32,193	3.21%	5	1,501,267	502.95				
Missouri.....	4.225	36	1.225%	E,T	2%		6,022	3,103,410	515.35	42	121.98	228,269,622	37,988	1.36%	39	5,131,686	852.16				
Nebraska.....	5.5	26	E	E,T	2.5%	\$75/mo M	1,856	1,570,450	846.36	20	153.88	80,419,976	43,654	1.95%	22	1,838,344	990.74				
Nevada.....	4.6	34	E	E,T	0.25%		2,759	3,433,958	1,244.67	5	270.58	101,716,888	37,396	3.38%	4	-	-				
New Jersey.....	7	1	E	E,E	None		8,865	8,099,549	913.70	18	130.53	471,187,870	53,333	1.72%	31	11,128,418	1,255.38				
New Mexico.....	5.125	28	E	E,T	None		2,086	1,990,535	954.45	13	186.23	72,300,258	34,782	2.75%	9	1,150,468	551.64				
New York.....	4	37	E	E,E	5%	\$200/qtr M	19,570	11,904,357	608.29	38	152.07	1,012,405,644	51,914	1.18%	43	38,771,968	1,981.17				
North Carolina.	4.75	32	E [2,4]	E,T	None		9,752	5,573,658	571.54	39	120.32	352,454,998	36,520	1.58%	35	10,383,796	1,064.78				
North Dakota...	5	29	E	E,T	1.5%	\$85/mo M	700	1,122,783	1,604.83	2	320.97	32,332,079	47,218	3.47%	3	432,527	618.22				
Ohio.....	5.5	26	E	E,T	0.75%		11,544	8,277,130	716.99	29	130.36	446,135,562	38,657	1.86%	26	9,029,349	782.15				
Oklahoma.....	4.5	35	T [3]	E,T	1%	\$2.5K/mo M	3,815	2,415,964	633.31	34	140.74	147,429,565	38,960	1.64%	33	2,774,376	727.26				
Pennsylvania....	6	15	E	E,E	1%		12,764	9,166,842	718.21	28	119.70	558,345,148	43,813	1.64%	32	10,102,113	791.48				
Rhode Island....	7	1	E	E,T[5]	None		1,050	848,547	807.92	23	115.42	46,881,303	44,621	1.81%	30	1,068,466	1,017.30				
South Carolina.	6	15	E [2]	E,T	3%-2%++	\$3.1K/yr M	4,724	2,926,177	619.46	36	103.24	159,747,330	34,183	1.83%	28	3,096,834	655.59				

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 7/1/2012 [1,000s]	General sales tax collections fiscal year 2012*			Per capita collections per 1¢ of tax + [\$]	Personal income 2011		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2012	
				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 [\$]
					Basic provisions	Maximum/minimum			Amount [\$]	Rank							
South Dakota...	4	37	T [3]	E,T	None		833	838,240	1,005.86	10	251.47	36,932,455	44,843	2.27%	17	-	-
Tennessee.....	7	1	5.5%	E,T	Limited		6,456	6,545,229	1,013.78	8	144.83	237,618,453	37,129	2.75%	8	182,251	28.23
Texas.....	6.25	11	E	E,E	0.5%		26,059	24,500,909	940.20	16	150.43	1,053,551,540	41,103	2.33%	15	-	-
Utah.....	4.7	33	1.75% [2]	E,T	1.31%		2,855	1,857,035	650.38	33	138.38	96,175,091	34,173	1.93%	24	2,466,495	863.83
Vermont.....	6	15	E	E,E	None		626	342,085	546.45	40	91.08	26,887,510	42,911	1.27%	42	598,450	955.97
Virginia.....	4	37	1.5% [2]	E,E	1.6%-0.6%++		8,186	3,487,343	426.02	45	106.50	381,930,403	47,126	0.91%	45	10,216,148	1,248.02
Washington.....	6.5	8	E	E,T	None		6,897	10,614,137	1,538.95	3	236.76	303,087,834	44,420	3.50%	2	-	-
West Virginia...	6	15	3%	E,T	None		1,855	1,277,328	688.43	32	114.74	62,737,373	33,822	2.04%	20	1,755,746	946.28
Wisconsin.....	5	29	E	E,T	0.5%	\$10/period min	5,726	4,288,739	748.94	27	149.79	232,094,278	40,648	1.85%	27	6,762,399	1,180.92
Wyoming.....	4	37	E	E,T	None		576	747,804	1,297.34	4	324.34	27,920,461	49,212	2.68%	11	-	-
Total 45 states..	-	-	-	-	-		305,408	245,238,621	802.99 ^a	-	-	12,814,473,303	42,271 ^a	1.91% ^a	-	272,680,542	892.84 ^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 capita personal income amounts are BEA estimates based on July 1, 2011 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2012 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 \$17,887,554 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 2011-12.

++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-vendor discount only applies to the first 4% of the tax; a discount of 0.75% (\$20K maximum) may apply if tax liability paid by the 12th of the month;

a discount of 0.5% (\$15K maximum) may apply if tax liability paid between the 12th and the 20th of the month; \$6/month minimum discount.

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; 0.9% (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.

[5] Effective **October 1, 2011**, over-the-counter drugs and marijuana for medical use are subject to tax.

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2011-01* -Annual Estimates of the Population for the States: July 1, 2012, December 2012 release.

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.

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

TABLE 28. STATE SALES AND USE TAX COLLECTIONS

[§ 105 ARTICLE 5.]

Fiscal year	State sales and use tax gross collections [\$]	Refunds [\$]	Net collections before reimbursements/transfers [\$]	Sales and Use Tax Reimbursements, Distributions, and Transfers								Net collections to General Fund [\$]	Year-over-year % change			
				Local government distributions/state aid reimbursements+ [\$]	Refund of local sales & use tax paid by state agencies [\$]	Reserves/transfers for administrative fees/costs+++ [\$]	Inter-governmental inter-fund transfers++ [\$]	Collection fees on overdue tax debts [\$]	Transfer: State Public School Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		Gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Amount to General Fund [\$]
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%
2012-13....	5,975,428,202	377,440,288	5,597,987,914	211,913,489	2,825,727	15,576,153	8,328,208	2,602,659	50,606,990	11,939,751	47,951	5,294,146,987	0.08%	-3.45%	0.32%	0.70%

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: 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 (2012 sunset extended to 2013). 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. <u>Dry-Cleaning Solvent Cleanup Fund</u> 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.	
	Telecommunications tax distribution [municipal shares]* [\$]	Video programming distribution [local shares]* [\$]	Hold harmless payments [local shares]** [\$]	Wildlife Resources Fund [\$]	Dry-Cleaning Solvent Cleanup Fund [\$]	Local sales and use tax administration					
						General Fund: Non-tax revenue		Public Transit tax	Other		
	General Statute Reference						§105-164.4B	§105-164.4A	§105-472		§105-501
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	6,684,948	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	-	-
2012-13....	67,556,208	79,639,864	64,717,418	-	8,109,420	7,662,616	1,280,045	433,066	6,200,426	-	-

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, 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.

2012-13

No substantive changes to sales tax rates became effective during the July 1, 2012 through June 30, 2013 period.

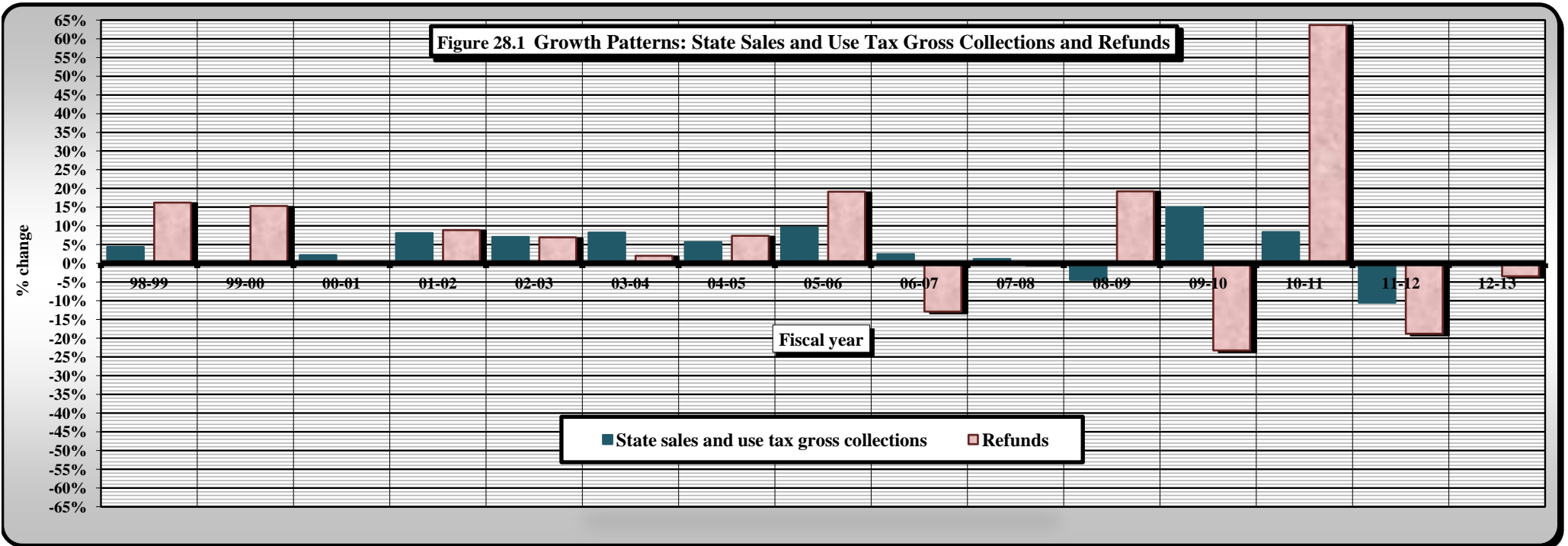


Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection
 (Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

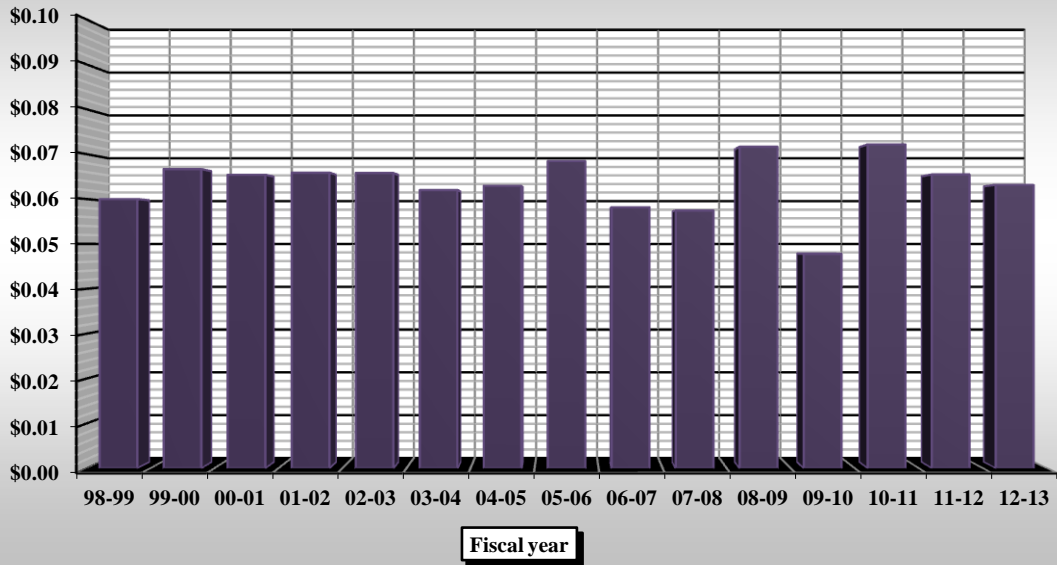


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

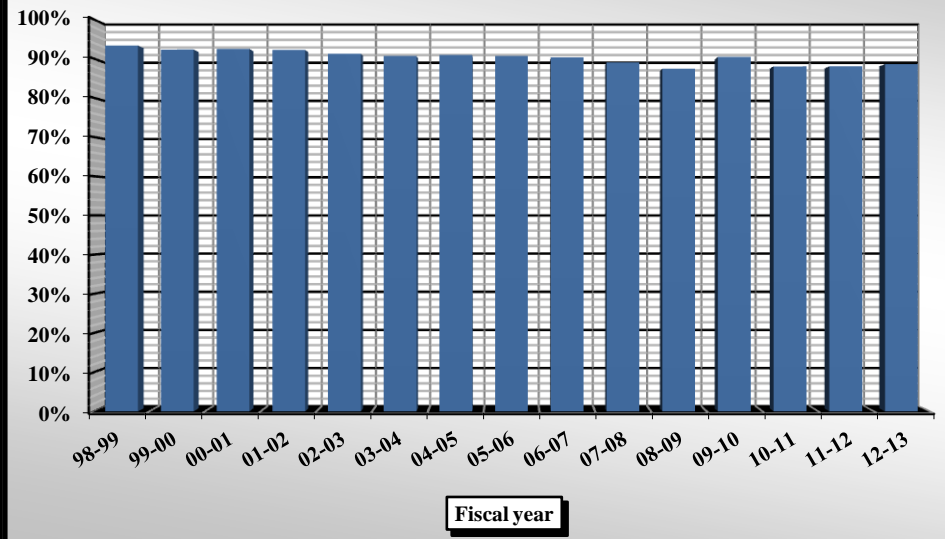


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections

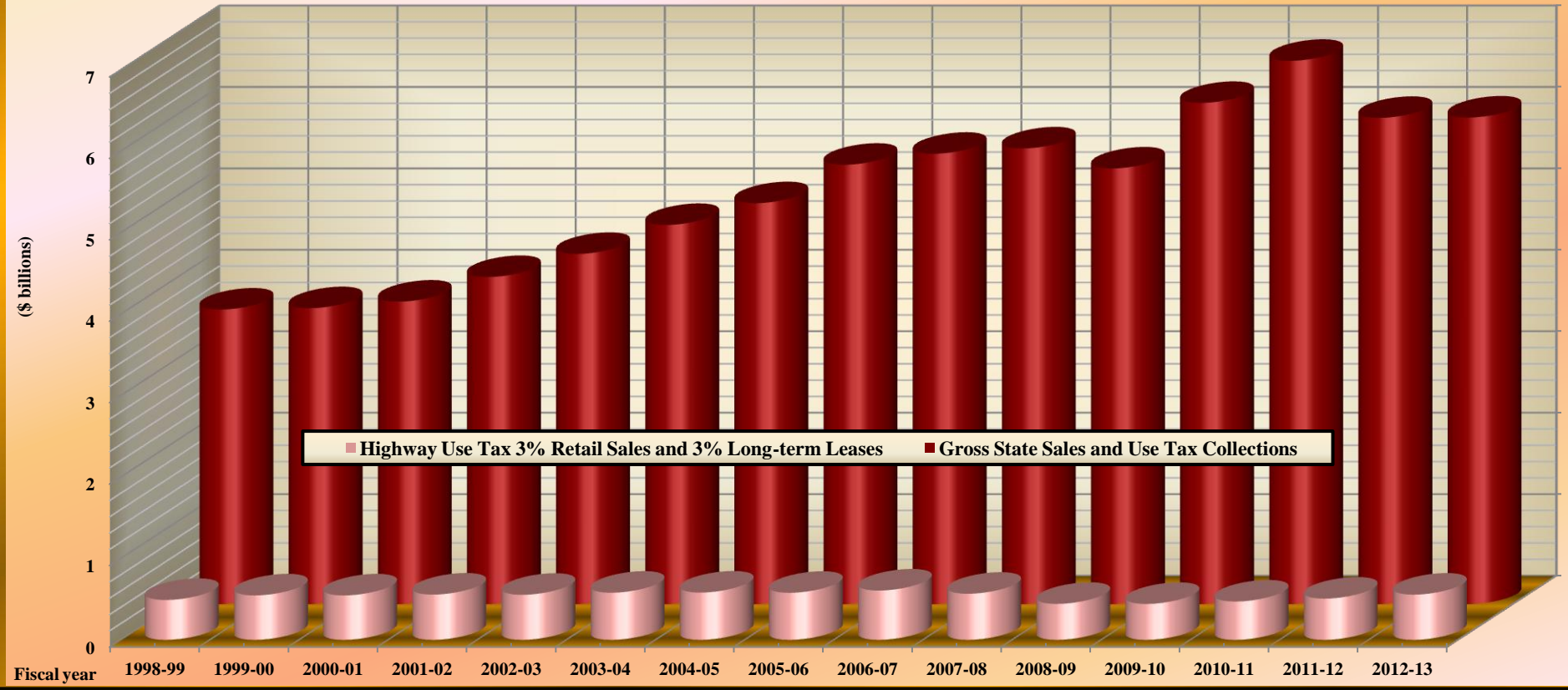


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

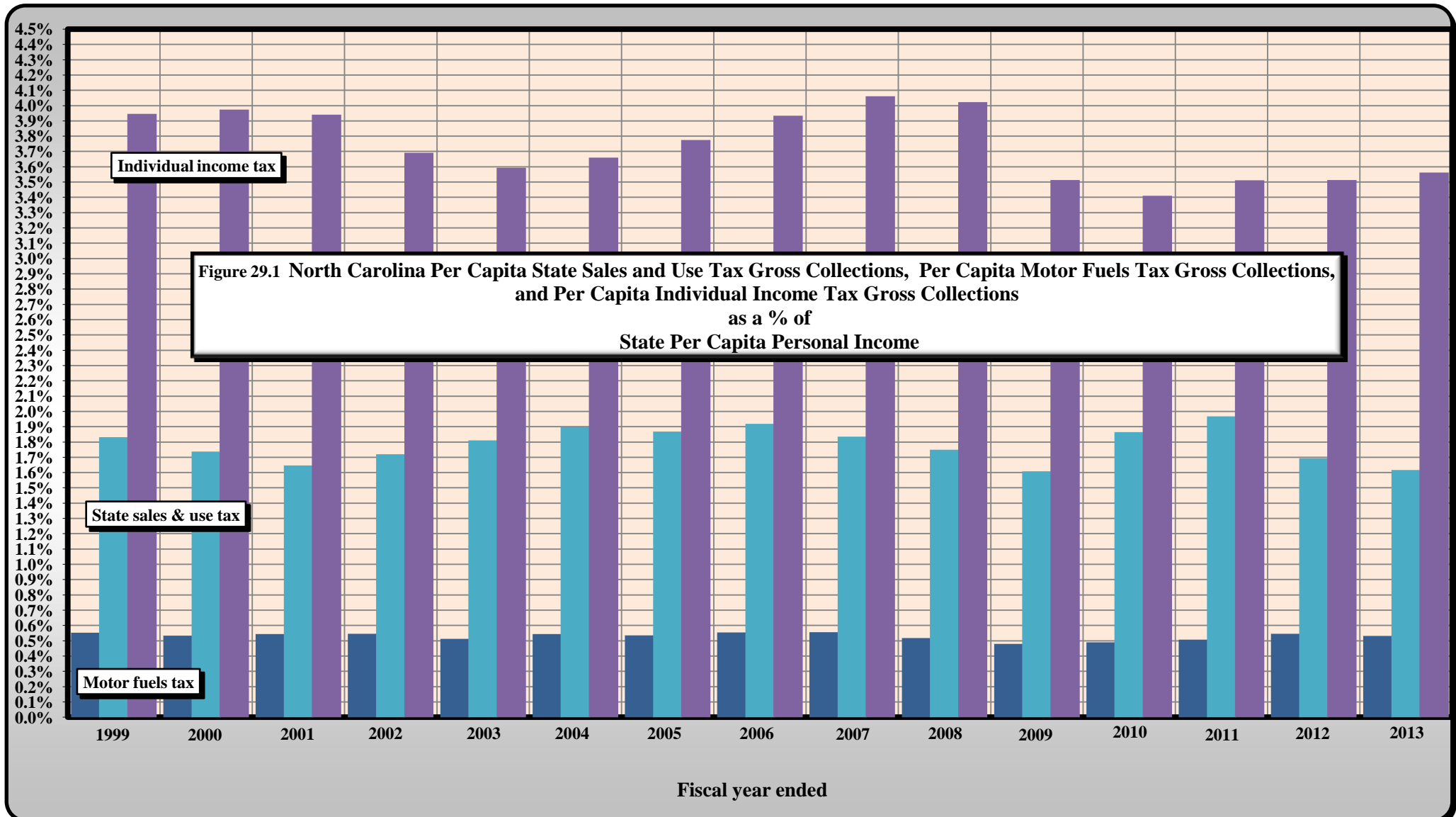
Tax type: [State per capita tax collections derived from gross collections]	Fiscal year ended*														
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
	I. State per capita personal income:														
	\$25,301	\$26,326	\$27,906	\$28,462	\$28,522	\$29,144	\$30,825	\$32,302	\$33,811	\$35,079	\$35,729	\$34,934	\$35,462	\$36,520	\$37,910
	II. State per capita tax collections:														
State sales & use tax.....	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613
Motor fuels tax	\$140	\$141	\$152	\$155	\$146	\$158	\$165	\$179	\$188	\$182	\$171	\$171	\$180	\$199	\$201
Individual income tax.....	\$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	\$1,283	\$1,350
	III. State per capita tax collections as a % of per capita personal income:														
State sales & use tax.....	1.83%	1.74%	1.65%	1.72%	1.81%	1.90%	1.87%	1.92%	1.83%	1.75%	1.61%	1.86%	1.97%	1.69%	1.62%
Motor fuels tax	0.55%	0.53%	0.54%	0.55%	0.51%	0.54%	0.53%	0.55%	0.56%	0.52%	0.48%	0.49%	0.51%	0.55%	0.53%
Individual income tax.....	3.95%	3.97%	3.94%	3.69%	3.59%	3.66%	3.78%	3.93%	4.06%	4.02%	3.51%	3.41%	3.51%	3.51%	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 1998 (\$25,301) is paired with tax collections for fiscal year ended 1999.

[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 SA1-3*, Regional Economic Information System, September 30, 2013 release, May 30, 2014 update.



**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 [\$]
1998-99....	3,596,235,091	2,935,215,573	81.62%	4%	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
2012-13....	5,984,311,036	5,005,387,259	83.64%	"	1,053,766,000

[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%.

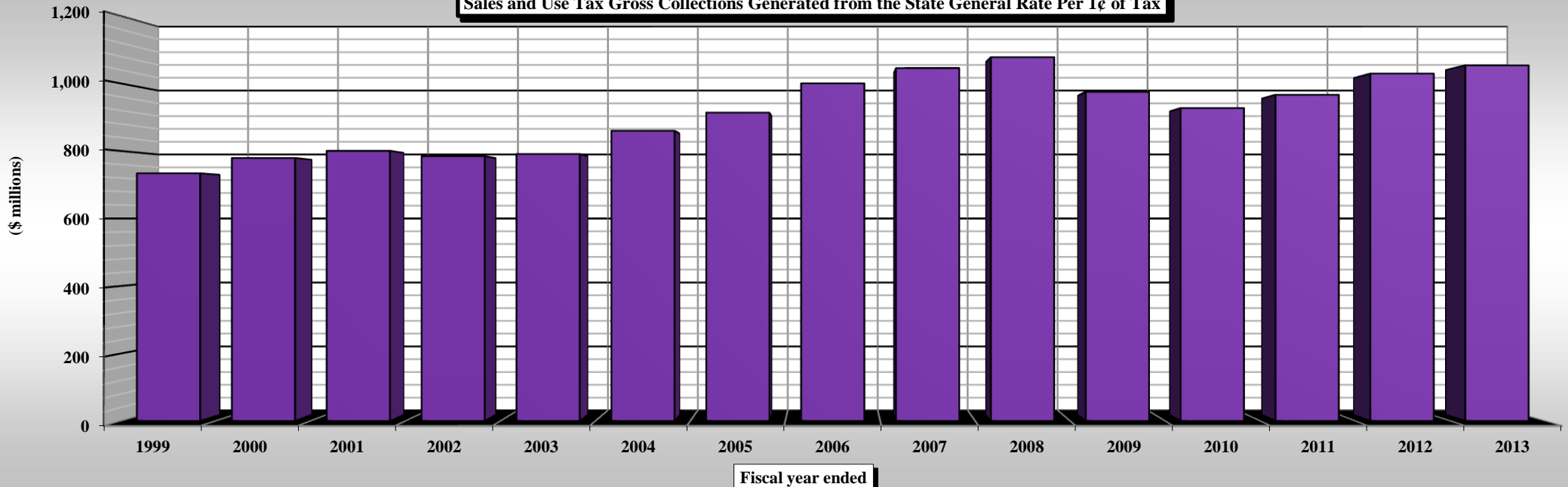
Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

[Column 1 includes all collections of any State sales and use taxes generated from food purchased for home consumption.

For fiscal year 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

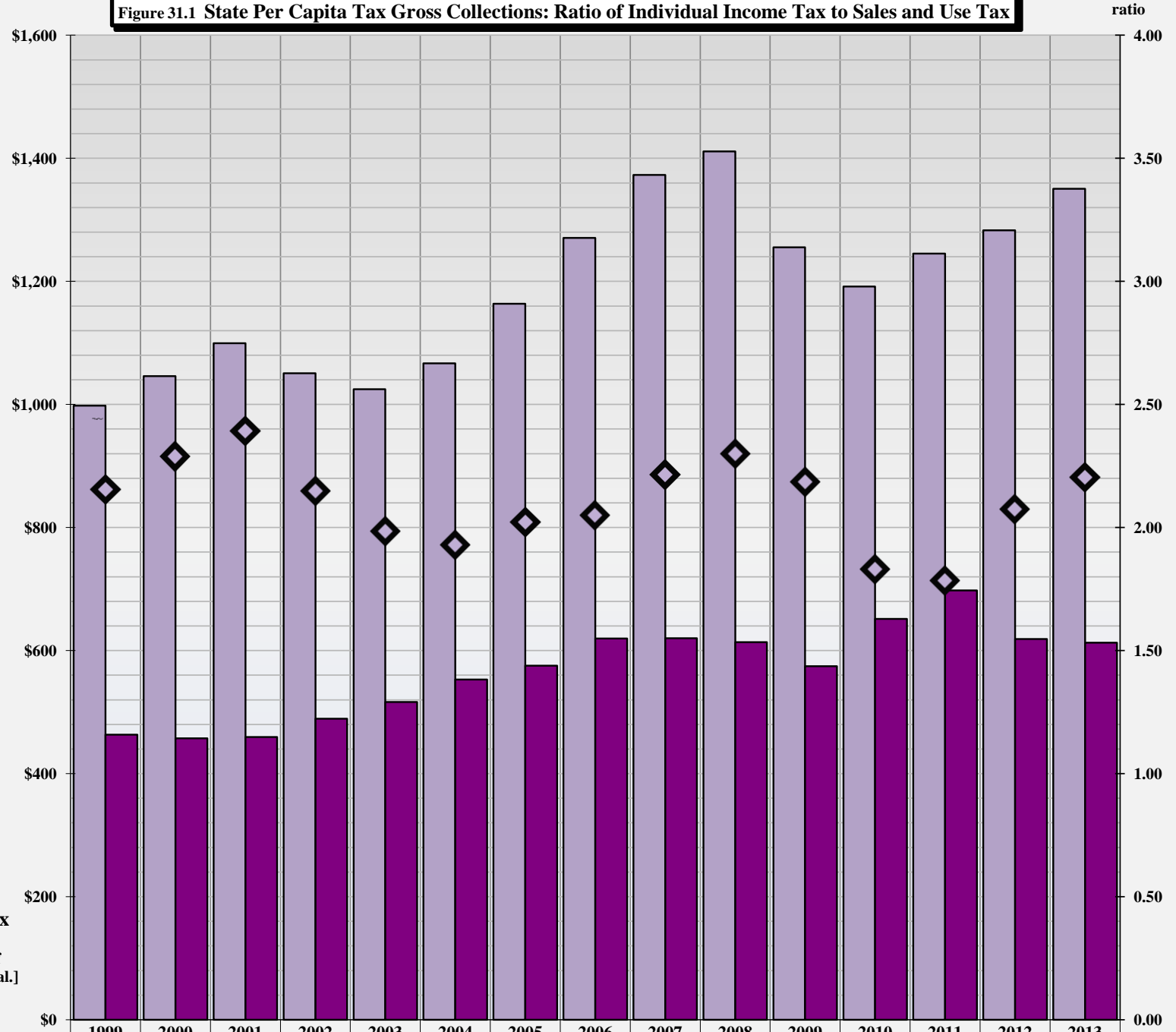


Table 31. State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

[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	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
□ Per capita gross individual income tax collections	\$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	\$1,283	\$1,350
■ Per capita gross sales & use tax collections	\$463	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613
◆ Ratio of per capita income tax to per capita sales & use tax	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	2.20

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

Business groups	Fiscal year									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	97,797,118	2.7%	101,312,348	2.8%	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%
Automotive:	194,445,894	5.4%	199,762,787	5.5%	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%
Motor vehicle dealers.....	30,580,041	0.9%	30,114,110	0.8%	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%
Airplanes, boats - (3%) rate.....	10,757,869	0.3%	10,803,837	0.3%	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%
Manufactured home (mobile home) dealers.....	1,433,685	0.0%	1,583,215	0.0%	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	20,152,619	0.6%	19,389,423	0.5%	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]	
Other automotive.....	131,521,680	3.7%	137,872,202	3.8%	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%
Food.....	672,949,487	18.7%	524,284,128	14.5%	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%
Furniture.....	152,953,893	4.3%	154,258,498	4.3%	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%
General merchandise.....	684,542,657	19.0%	715,701,673	19.8%	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%
Lumber and building material.....	379,355,975	10.5%	402,377,626	11.1%	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	366,961,469	10.2%	375,669,973	10.4%	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%
Unclassified.....	771,872,702	21.5%	840,673,522	23.3%	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	52,009,309	1.4%	54,188,149	1.5%	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%
8% Highway use tax - motor vehicle leasing.....	35,398,039	1.0%	31,320,520	0.9%	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	20,557	0.0%	-	-	-	-	-	-	-	-
Use tax (see note).....	187,927,990	5.2%	209,335,666	5.8%	213,868,145	5.8%	(see note)	see note	(see note)	(see note)
Total retail and use tax (licenses when applicable)	3,596,235,091	100.0%	3,608,884,890	100.0%	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2003-2004		2004-2005		2005-2006		2006-2007		2007-2008	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	127,897,863	2.8%	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%
Automotive:	245,227,323	5.3%	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%
Motor vehicle dealers.....	39,596,595	0.9%	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%
Airplanes, boats - (3%) rate.....	12,569,582	0.3%	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%
Manufactured home (mobile home) dealers.....	3,705,412	0.1%	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	9,055,266	0.2%	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%
Modular home-(2% rate; 2.5% eff 1-1-04)	2,385,872	0.1%	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%
Other automotive.....	177,914,596	3.8%	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%
Food.....	698,906,710	15.1%	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%
Furniture.....	168,784,595	3.7%	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%
General merchandise.....	905,225,841	19.6%	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%
Lumber and building material.....	509,484,600	11.0%	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	645,652,114	14.0%	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%
Unclassified.....	1,237,648,867	26.8%	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	43,196,807	0.9%	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%
8% Highway use tax - motor vehicle leasing.....	40,780,642	0.9%	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%
Total retail and use tax (licenses when applicable)	4,622,805,361	100.0%	4,894,933,722	100.0%	5,374,153,110	100.0%	5,505,595,819	100.0%	5,572,264,667	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2008-2009		2009-2010		2010-2011		2011-2012		2012-2013	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	160,766,330	3.0%	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%	217,286,706	3.6%
Automotive:	253,374,751	4.8%	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%	291,068,243	4.9%
Motor vehicle dealers.....	38,328,294	0.7%	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%	45,947,125	0.8%
Airplanes, boats - (3%) rate.....	7,871,696	0.1%	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%	7,400,185	0.1%
Manufactured home (mobile home) dealers.....	2,587,807	0.0%	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%	2,024,089	0.0%
Manufactured home (mobile home)-(2%) rate.... [see notes for applicable rates]	4,374,523	0.1%	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%	1,930,091	0.0%
Modular home-(2% rate; 2.5% eff 1-1-04)	2,878,009	0.1%	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%	1,683,392	0.0%
Other automotive.....	197,334,421	3.7%	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%	232,083,361	3.9%
Food.....	886,588,933	16.6%	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%	1,050,202,818	17.5%
Furniture.....	170,867,003	3.2%	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%	178,706,520	3.0%
General merchandise.....	1,207,100,654	22.7%	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%	1,386,103,453	23.2%
Lumber and building material.....	516,895,325	9.7%	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%	525,650,799	8.8%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	961,872,971	18.1%	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%	910,528,887	15.2%
Unclassified.....	1,121,202,386	21.0%	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%	1,367,382,387	22.8%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	125,625	0.0%	8,945	0.0%	39,005	0.0%	(4,749)	0.0%	9,082	0.0%
8% Highway use tax - motor vehicle leasing.....	47,714,293	0.9%	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%	57,372,140	1.0%
Total retail and use tax (licenses when applicable)	5,326,508,270	100.0%	6,087,041,393	100.0%	6,620,297,200	100.0%	5,945,826,703	100.0%	5,984,311,036	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 1998-99 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 1998-99

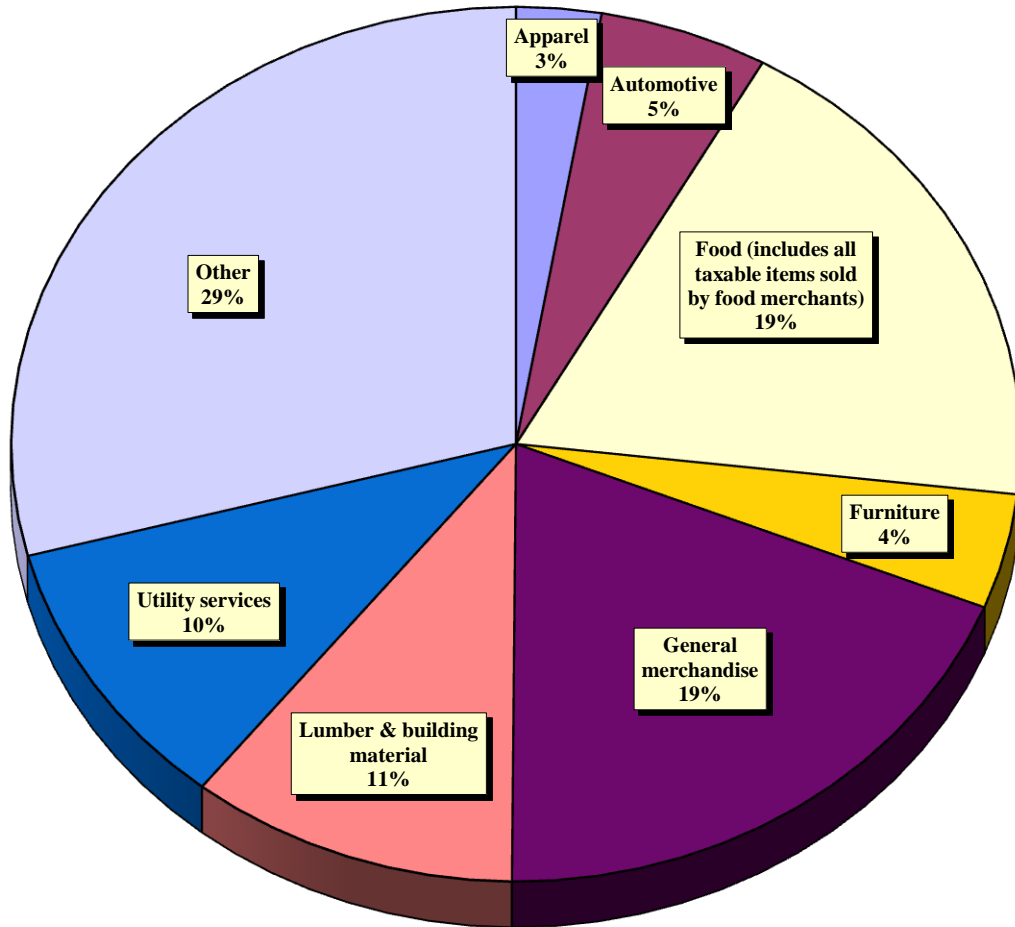
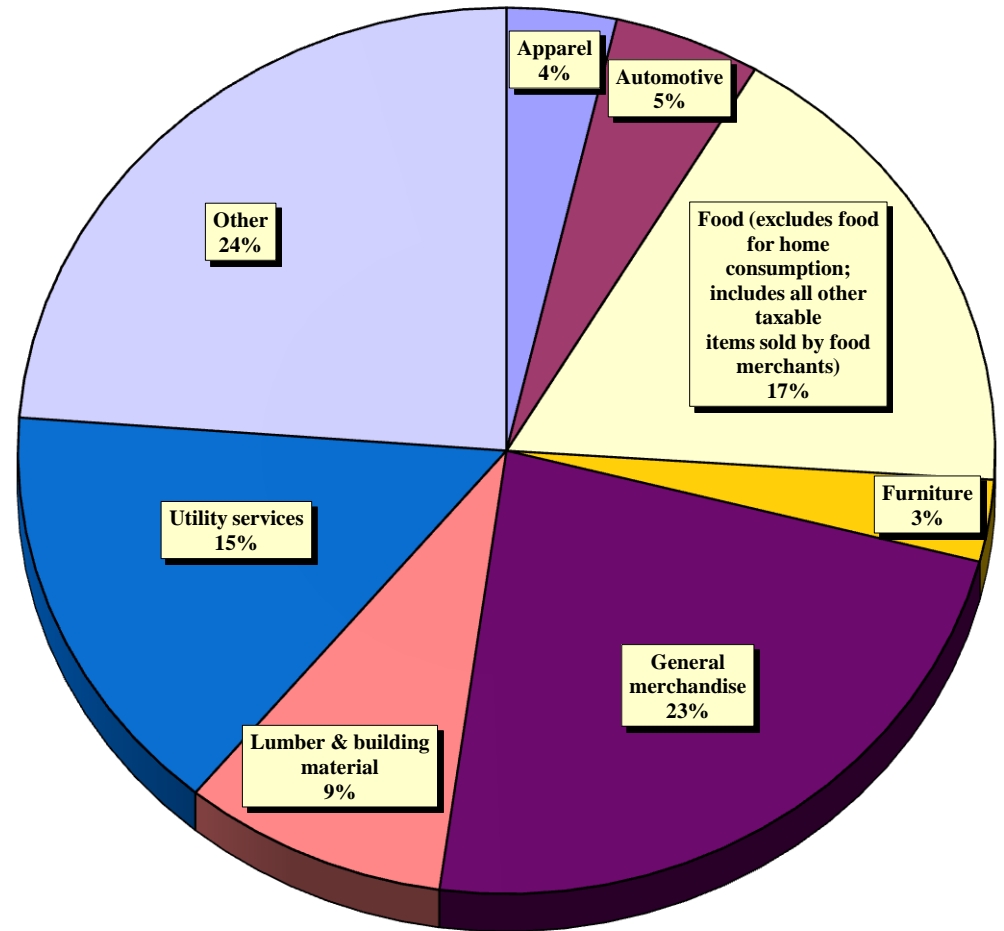


Figure 32.2 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 2012-13



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 of 2% for ten (10) months during fiscal year 1998-99 prior to repeal for transactions on or after May 1, 1999; for fiscal year 2012-13, food for home consumption is not subject to a State tax but is subject to 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
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2012-13.....	4,229,676	2,005,217	6,234,894	223,050,954	102,623,065	325,674,019	90,929,996	55,750,161	146,680,158	59,229,661	26,425,806	85,655,467	377,440,288	186,804,250	564,244,538

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:	1998-99	\$10,921,878	2006-07	\$4,124,281
§ 105-164.14(e)	1999-00	14,179,227	2007-08	3,303,137
Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund.	2000-01	12,471,836	2008-09	1,906,144
[The exemption replaced the refund provision.]	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
Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.	2004-05	10,241,254	2012-13	2,825,727
	2005-06	3,013,584		

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

[Refunds are combined State and local taxes]

Fiscal year	Counties ^R	Muni-cipalities	Public Schools ^a	Other refunds				Total
				Special Districts/ Authorities ^R	U.S. Government	University System	Total Other	
1998-99.....	26,880,204	31,356,402	-	[not available]	[not available]	[not available]	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.....	73,060,237	66,648,600	17,255,463	8,061,810	3,678,707	11,364,226	23,104,743	180,069,042
2011-12.....	60,712,820	72,056,625	15,733,314	7,383,048	8,046,010	11,358,175	26,787,233	175,289,992
2012-13.....	47,672,883	59,056,531	16,334,960	7,257,954	5,444,678	10,913,151	23,615,783	146,680,158

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.

^RRevised to reflect refund reclassification for fiscal years 2010-11 and 2011-12.

TABLE 35A. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS BY SIZE OF ANNUAL REFUND BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	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: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	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: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2011-12					Fiscal year 2012-13				
	Claimants		Refunds issued			Claimants		Refunds issued		
	[#]	% of total	Amount [\$]	% of total	Avg per claimant [\$]	[#]	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$2,000	4,873	57.6%	3,690,407	1.2%	757	4,985	58.1%	3,765,814	1.2%	755
\$2,001 - \$4,000	1,329	15.7%	3,780,182	1.3%	2,844	1,376	16.0%	3,922,208	1.2%	2,850
\$4,001 - \$6,000	572	6.8%	2,802,392	0.9%	4,899	592	6.9%	2,917,797	0.9%	4,929
\$6,001 - \$8,000	349	4.1%	2,412,608	0.8%	6,913	291	3.4%	2,007,872	0.6%	6,900
\$8,001 - \$10,000	205	2.4%	1,834,907	0.6%	8,951	218	2.5%	1,950,887	0.6%	8,949
\$10,001 - \$50,000	820	9.7%	17,439,918	5.9%	21,268	788	9.2%	16,586,953	5.1%	21,049
\$50,001 - \$100,000	141	1.7%	9,879,190	3.3%	70,065	138	1.6%	9,738,292	3.0%	70,567
\$100,001 - \$500,000	110	1.3%	23,249,467	7.9%	211,359	133	1.5%	26,035,582	8.0%	195,756
\$500,001 - \$1,000,000	26	0.3%	18,812,226	6.4%	723,547	14	0.2%	10,391,526	3.2%	742,252
\$1,000,001 or more	35	0.4%	211,574,791	71.6%	6,044,994	46	0.5%	248,357,089	76.3%	5,399,067
Total	8,460	100.0%	295,476,088	100.0%	34,926	8,581	100.0%	325,674,019	100.0%	37,953

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.

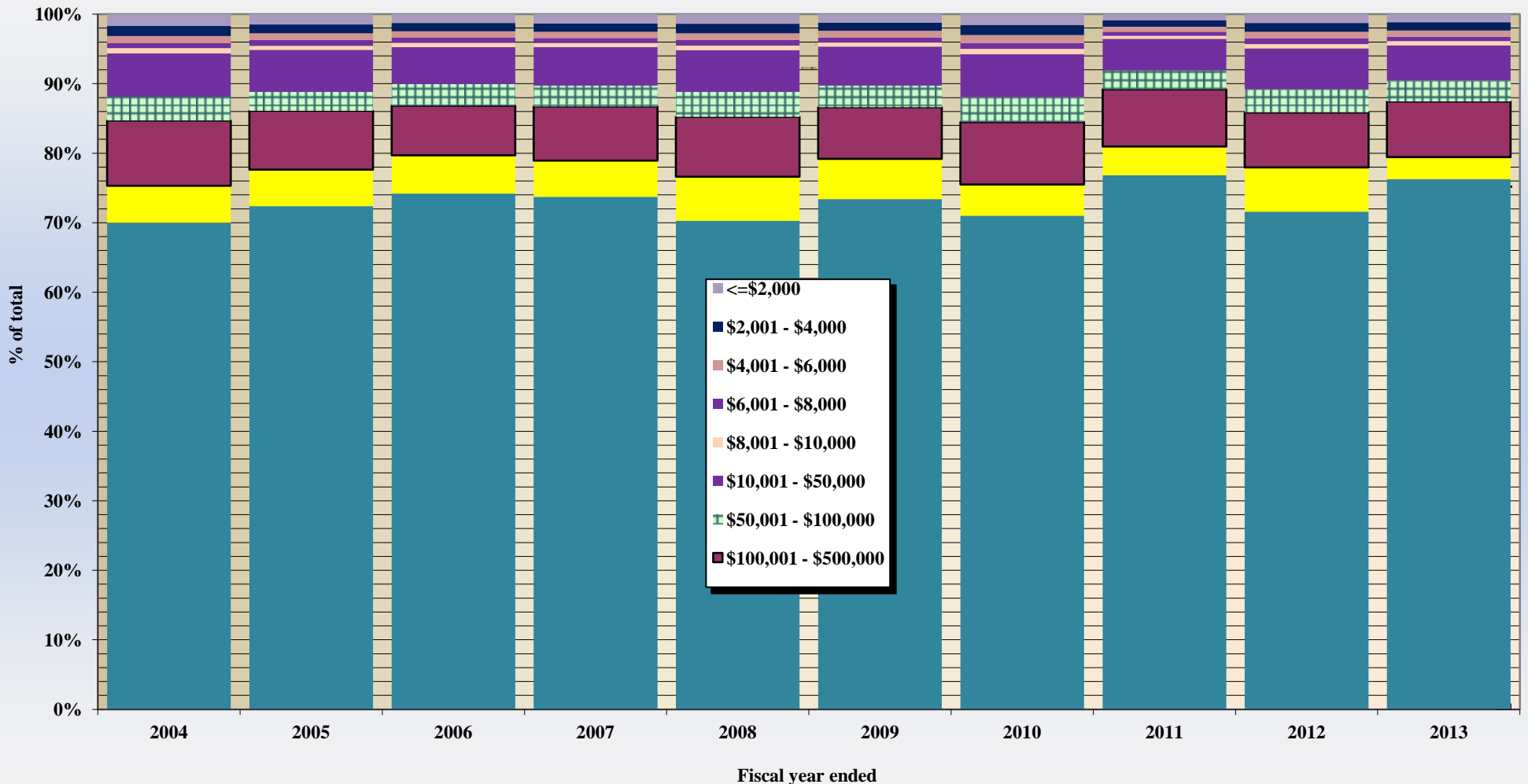
The provision applies to volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC as well as to nonprofit hospitals and qualified retirement homes.

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).

Figure 35A.1 Annual Sales and Use Tax Refunds Issued to Nonprofit Entities By Size of Refund By Fiscal Year



Claimants

Figure 35A.2 Number of Sales and Use Tax Nonprofit Refund Claimants by Size of Annual Refund by Fiscal Year

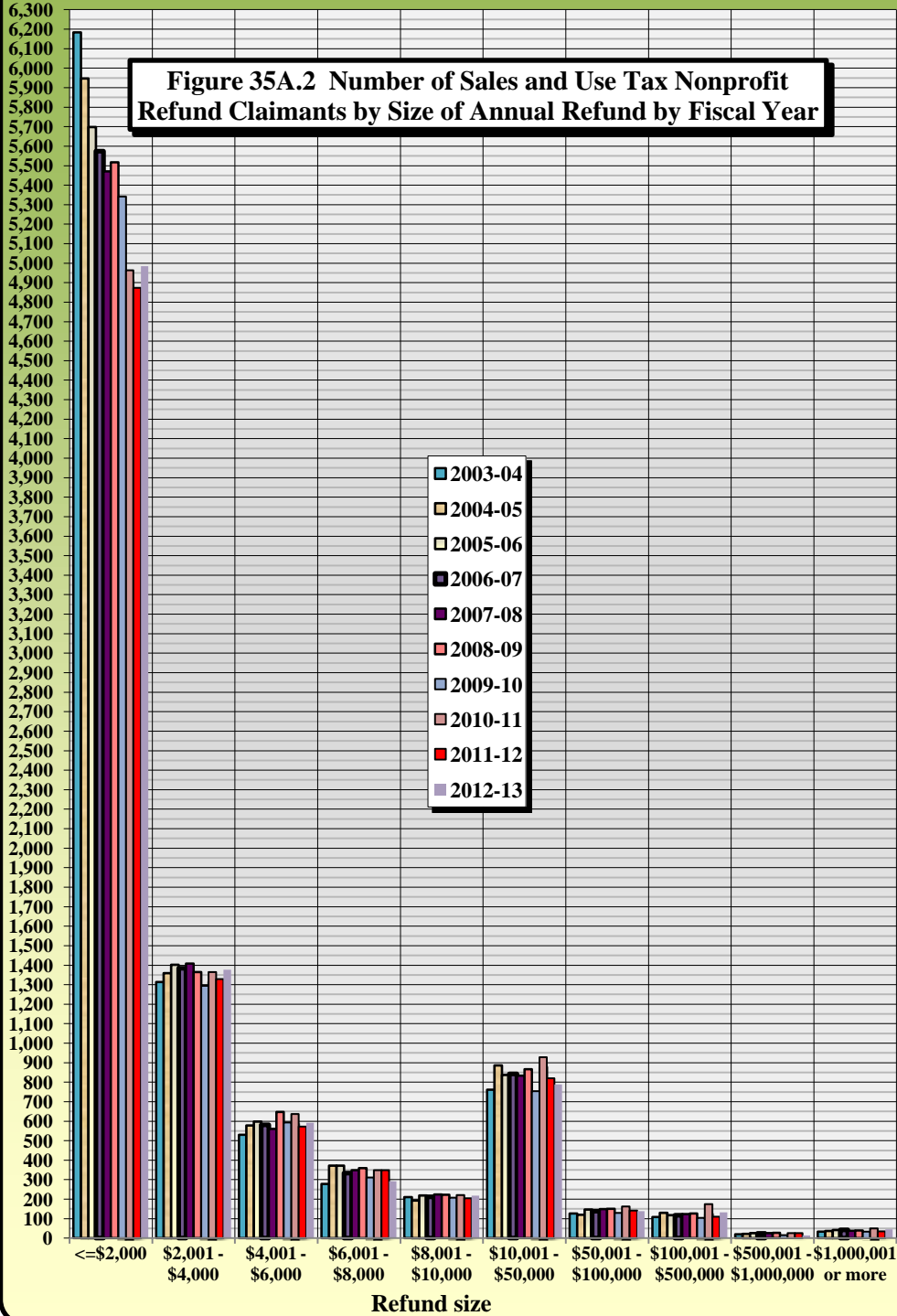


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2012-13

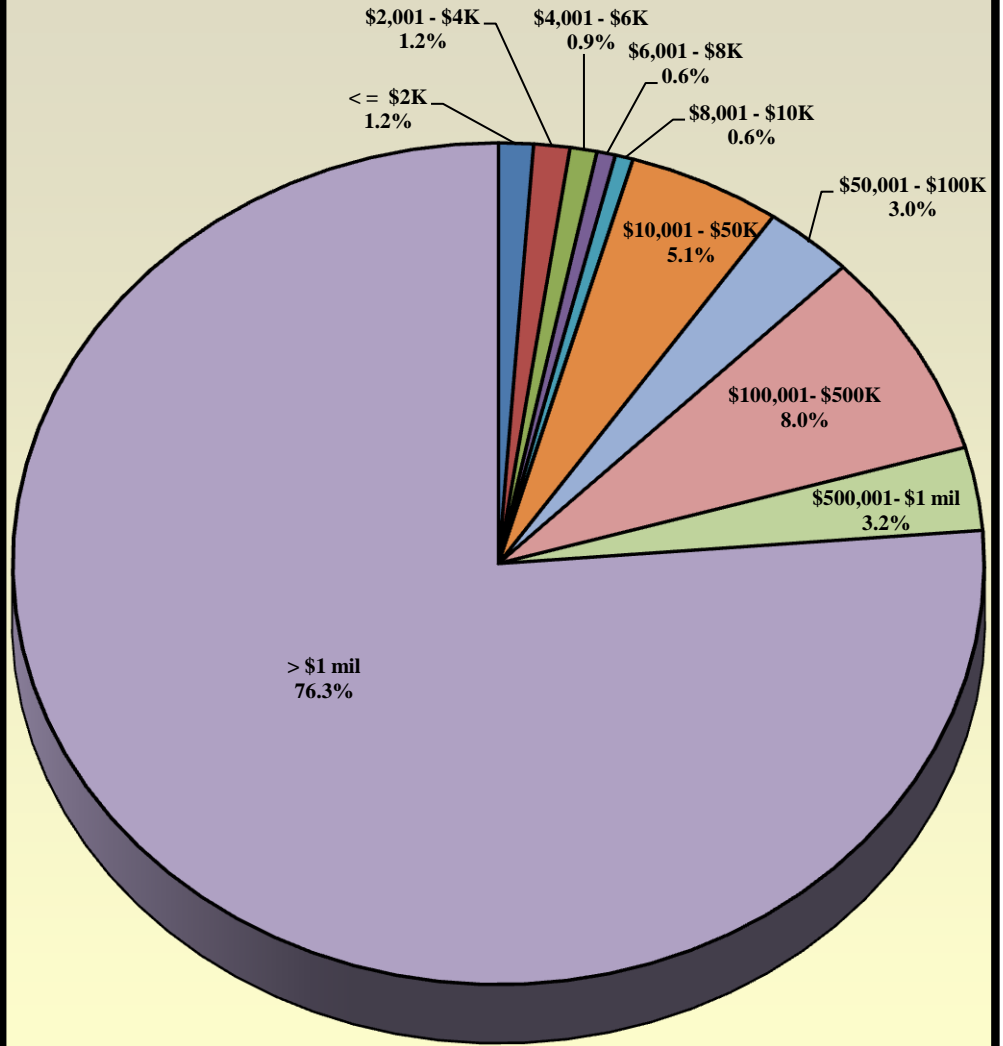


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

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				Fiscal year 2012-13			
	Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	73	42.7%	204,976,725	80.8%	70	36.3%	227,175,164	79.8%
Educational institutions:								
Collegiate institutions	20	11.7%	28,415,744	11.2%	26	13.5%	34,362,285	12.1%
Elementary, secondary institutions	9	5.3%	1,815,019	0.7%	11	5.7%	1,637,245	0.6%
Churches and other religious institutions	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%
Charitable and other institutions	36	21.1%	11,044,840	4.4%	39	20.2%	12,533,486	4.4%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	18	10.5%	4,384,480	1.7%	31	16.1%	6,624,447	2.3%
Total	171	100.0%	253,636,484	100.0%	193	100.0%	284,784,197	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:

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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.

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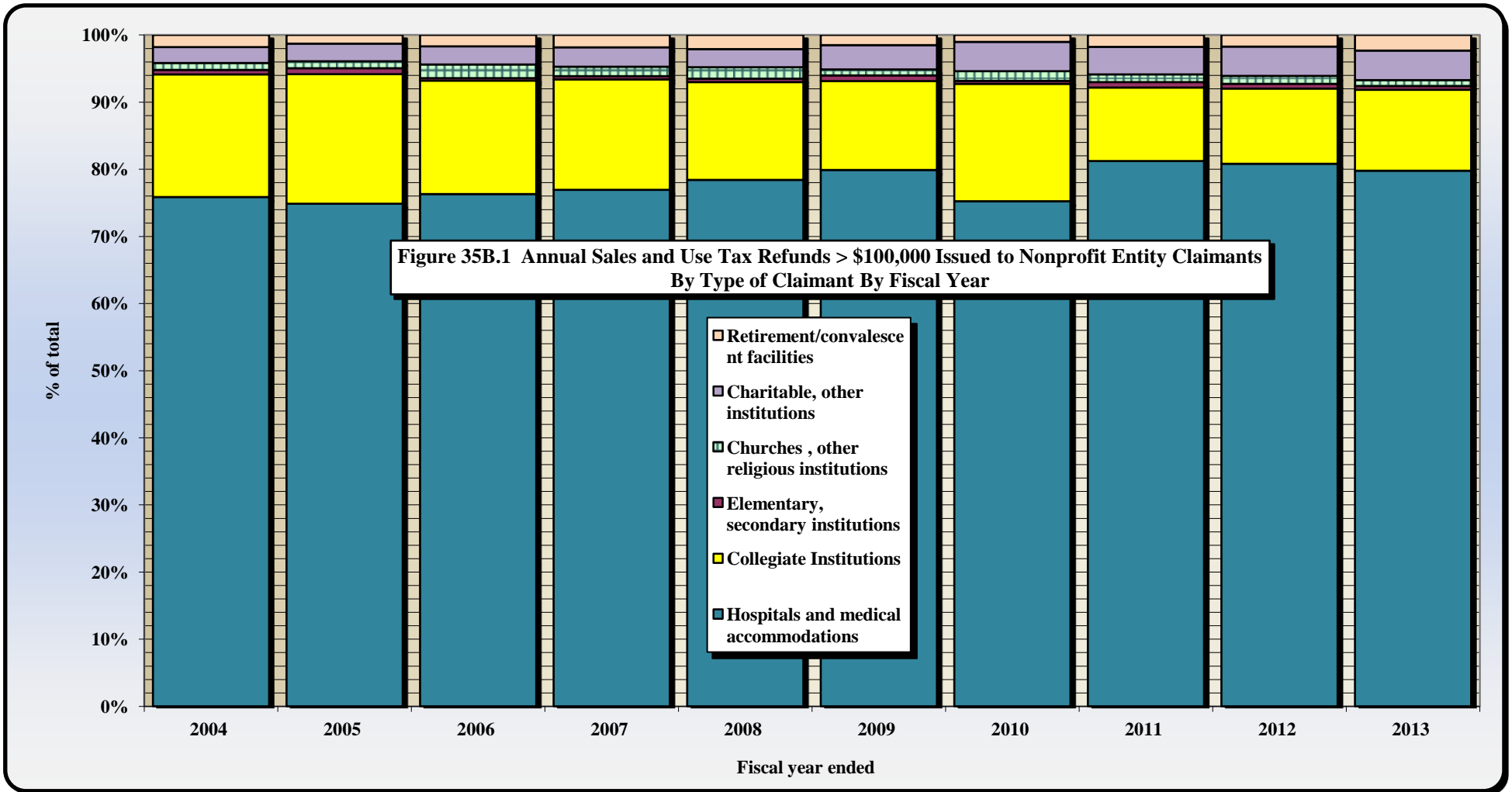


TABLE 36A. - Continued

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 1998-99 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.

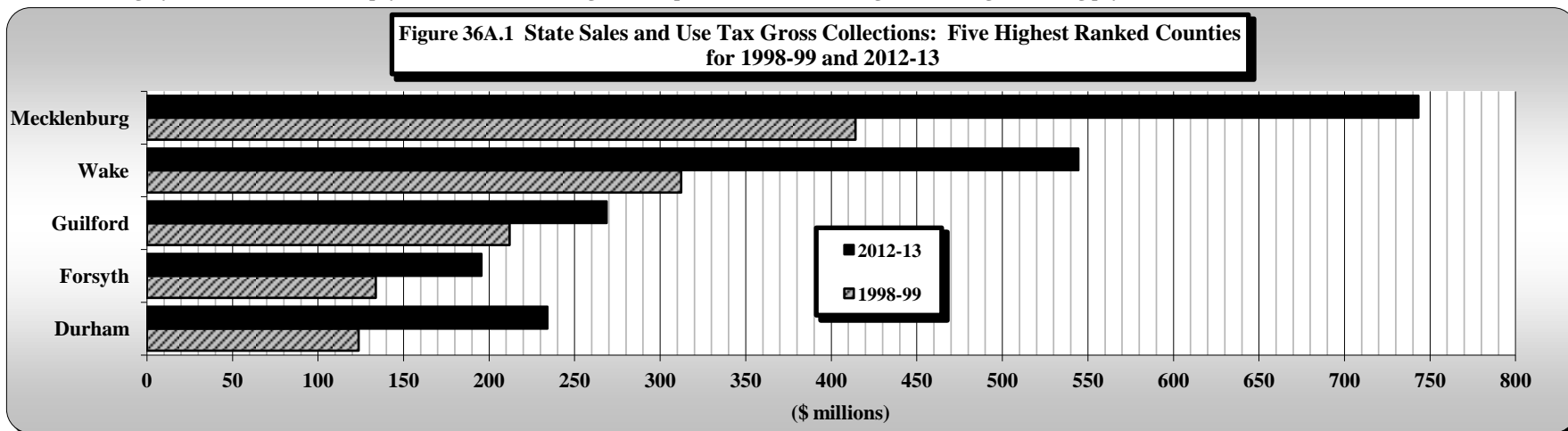


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	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	13/12
Alamance.....	-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%	-1.0%
Alexander.....	-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%	-1.6%
Alleghany.....	-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%	-7.9%
Anson.....	-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%	-0.8%
Ashe.....	-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%	-5.1%
Avery.....	-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%	-0.6%
Beaufort.....	-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%	-6.9%
Bertie.....	-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%	6.5%
Bladen.....	-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%	1.5%
Brunswick.....	-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%	4.5%
Buncombe.....	-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%	8.0%
Burke.....	-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%	3.2%
Cabarrus.....	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%	4.4%
Caldwell.....	-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%	-4.7%
Camden.....	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%	-3.2%
Carteret.....	-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%	-3.4%
Caswell.....	-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%	-14.0%
Catawba.....	-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%	-2.6%
Chatham.....	-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%	2.8%
Cherokee.....	-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%	-3.7%
Chowan.....	-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%	-2.0%
Clay.....	-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%	-2.3%
Cleveland.....	-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%	-1.2%
Columbus.....	-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%	2.8%
Craven.....	-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%	-4.9%
Cumberland.....	-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%	-1.1%
Currity.....	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%	1.9%
Dare.....	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%	-0.1%
Davidson.....	-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%	-2.4%
Davie.....	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%	14.7%
Duplin.....	-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%	4.6%
Durham.....	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%	8.8%
Edgecombe.....	-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%	-10.0%
Forsyth.....	-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%	-2.5%
Franklin.....	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%	1.6%
Gaston.....	-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%	-4.2%
Gates.....	-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%	7.4%
Graham.....	-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%	5.6%
Granville.....	-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%	1.7%
Greene.....	-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%	-8.1%
Guilford.....	-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%	-1.9%
Halifax.....	-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%	-1.2%
Harnett.....	-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%	2.2%
Haywood.....	-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%	2.2%
Henderson.....	-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%	7.8%
Hertford.....	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%	-2.9%
Hoke.....	-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%	16.2%
Hyde.....	-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%	-6.6%
Iredell.....	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%	-4.4%
Jackson.....	-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%	-1.0%

TABLE 36B. -Continued

County	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	13/12
Johnston.....	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%	1.8%
Jones.....	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%	-14.1%
Lee.....	-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%	-2.5%
Lenoir.....	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%	-5.0%
Lincoln.....	-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%	-0.4%
Macon.....	3.6%	1.3%	6.1%	8.3%	9.9%	9.9%	6.2%	7.4%	-4.9%	-8.2%	13.4%	9.2%	-12.2%	2.3%
Madison.....	-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%	2.6%
Martin.....	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%	-7.3%
McDowell.....	-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%	-5.4%
Mecklenburg...	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%	3.0%
Mitchell.....	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%	-7.8%
Montgomery....	-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%	5.3%
Moore.....	-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%	0.8%
Nash.....	-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%	-5.0%
New Hanover...	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%	1.1%
Northampton...	-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%	19.0%
Onslow.....	-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%	1.3%
Orange.....	-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%	8.9%
Pamlico.....	-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%	-1.9%
Pasquotank....	-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%	8.9%
Pender.....	-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%	0.4%
Perquimans....	-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%	8.5%
Person.....	-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%	-5.6%
Pitt.....	-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%	-0.3%
Polk.....	-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%	-0.8%
Randolph.....	-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%	-2.1%
Richmond.....	-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%	-8.2%
Robeson.....	-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%	-0.9%
Rockingham....	-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%	-6.8%
Rowan.....	-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%	-5.3%
Rutherford.....	-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%	-16.5%
Sampson.....	-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%	-3.7%
Scotland.....	-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%	-5.2%
Stanly.....	-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%	2.1%
Stokes.....	-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%	3.2%
Surry.....	-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%	0.6%
Swain.....	-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%	-4.7%
Transylvania...	-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%	5.7%
Tyrrell.....	-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%	0.2%
Union.....	-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%	8.2%
Vance.....	-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%	-4.6%
Wake.....	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%	3.3%
Warren.....	-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%	-3.1%
Washington....	-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%	-5.0%
Watauga.....	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%	-1.4%
Wayne.....	-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%	-5.9%
Wilkes.....	-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%	-2.5%
Wilson.....	-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%	1.6%
Yadkin.....	-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%	1.1%
Yancey.....	-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%	0.1%
Unallocated....	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%	-6.9%
Statewide totals	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%	0.5%
Utility services..	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%	1.2%
8% hwy use tax	-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%	4.0%
Other use tax...	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	n/a
Totals.....	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%	0.6%

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 repealed. 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 1998-99 Through 2012-13

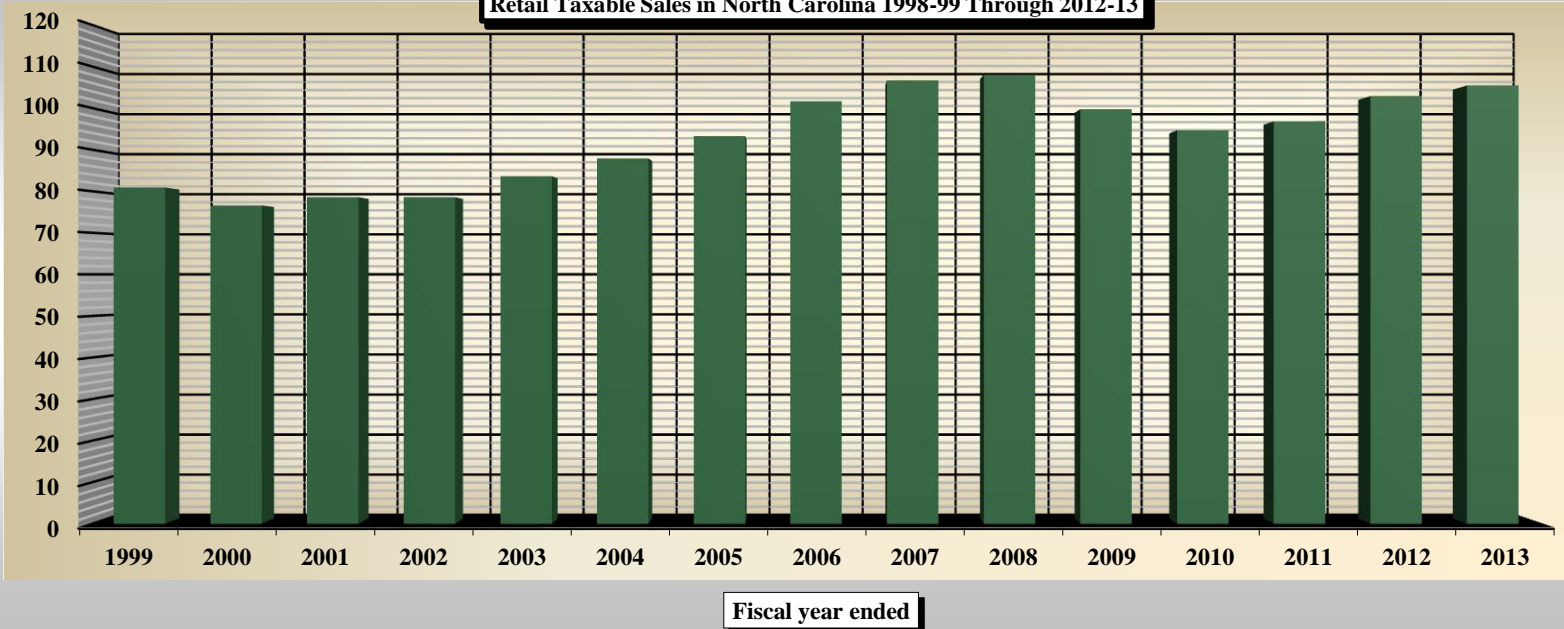


Figure 37B.1
Retail Taxable Sales in North Carolina: % Change from Preceding Year

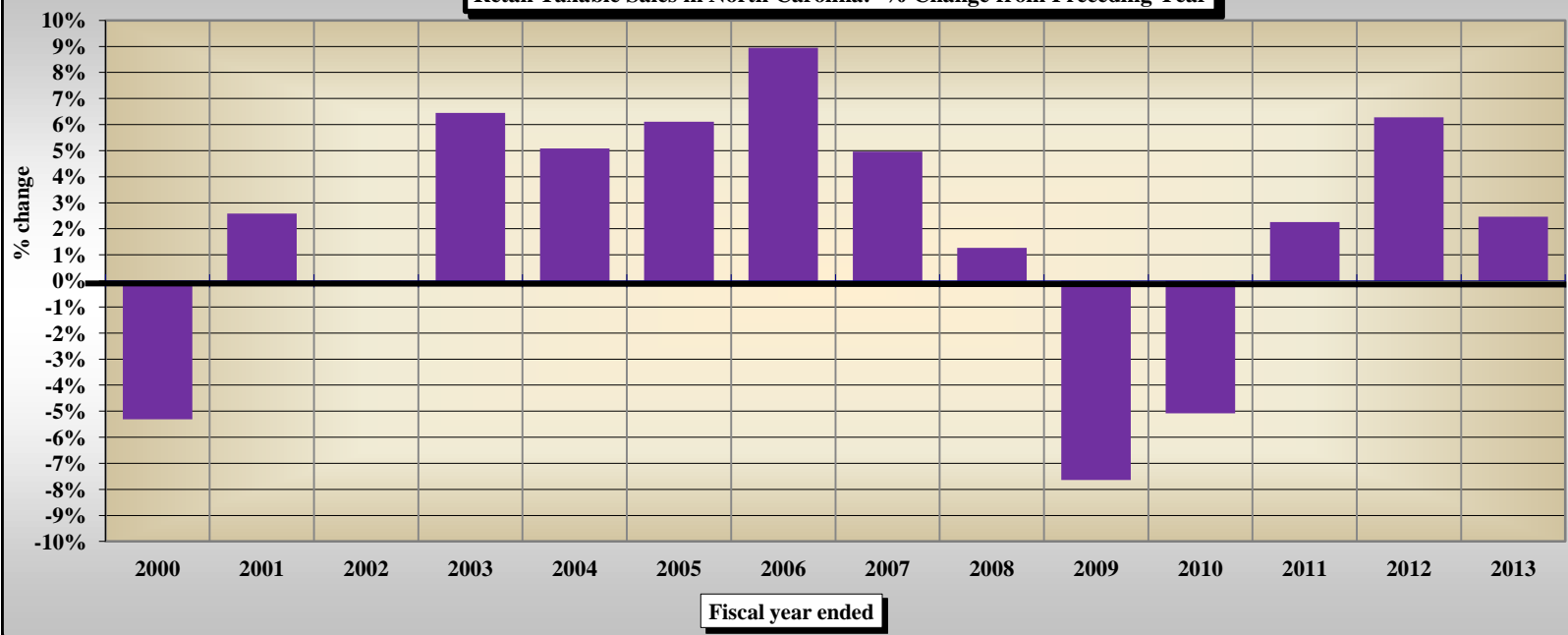


TABLE 37B. STATE SALES AND USE TAX: PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

County	Year-over-year % change													County	Year-over-year % change														
	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		13/12	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	13/12
Alamance.....	-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%	0.8%	Johnston.....	-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%	3.5%
Alexander.....	-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%	0.4%	Jones.....	-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%	-12.3%
Alleghany.....	-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%	-5.9%	Lee.....	-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%	-0.6%
Anson.....	-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%	1.4%	Lenoir.....	-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%	-3.5%
Ashe.....	-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%	-3.2%	Lincoln.....	-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%	1.6%
Avery.....	-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%	1.7%	Macon.....	-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%	4.5%
Beaufort.....	-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%	-5.1%	Madison.....	-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%	3.9%
Bertie.....	-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%	8.5%	Martin.....	-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%	-5.5%
Bladen.....	-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%	3.5%	McDowell.....	-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%	-3.5%
Brunswick...	-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%	7.1%	Mecklenburg...	-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%	4.8%
Buncombe...	-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%	9.8%	Mitchell.....	-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%	-6.0%
Burke.....	-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%	5.2%	Montgomery...	-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%	7.5%
Cabarrus.....	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%	6.3%	Moore.....	-10.1%	-2.8%	-1.3%	3.7%	8.1%	8.2%	8.3%	10.9%	-3.2%	-7.6%	14.2%	5.2%	3.8%	2.9%
Caldwell.....	-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%	-3.1%	Nash.....	-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%	-3.4%
Camden.....	-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%	-1.5%	New Hanover...	-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%	3.0%
Carteret.....	-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%	-1.1%	Northampton...	-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%	19.3%
Caswell.....	-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%	-12.4%	Onslow.....	-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%	3.2%
Catawba.....	-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%	-0.6%	Orange.....	-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%	11.1%
Chatham.....	-16.8%	6.5%	8.6%	7.2%	10.9%	4.1%	0.2%	24.0%	2.2%	-6.5%	18.7%	6.3%	3.5%	4.7%	Pamlico.....	-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%	-0.1%
Cherokee.....	-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%	-1.6%	Pasquotank.....	-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%	9.9%
Chowan.....	-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%	-1.2%	Pender.....	-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%	2.8%
Clay.....	-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%	-1.1%	Perquimans.....	-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%	10.5%
Cleveland....	-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%	0.7%	Person.....	-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%	-3.6%
Columbus....	-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%	5.1%	Pitt.....	-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%	1.5%
Craven.....	-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%	-3.2%	Polk.....	-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%	1.1%
Cumberland..	-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%	0.8%	Randolph.....	-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%	-0.3%
Currituck....	-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%	4.8%	Richmond.....	-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%	-7.0%
Dare.....	-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%	2.7%	Robeson.....	-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%	0.7%
Davidson.....	-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%	-0.5%	Rockingham...	-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%	-4.9%
Davie.....	-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%	17.0%	Rowan.....	-10.3%	-1.8%	0.4%	1.0%	0.1%	8.5%	-7.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%	-3.5%
Duplin.....	-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%	6.4%	Rutherford.....	-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%	-15.1%
Durham.....	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%	10.6%	Sampson.....	-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%	-1.6%
Edgecombe..	-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%	-8.2%	Scotland.....	-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%	-3.4%
Forsyth.....	-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%	-0.8%	Stanly.....	-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%	2.8%
Franklin.....	-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%	3.5%	Stokes.....	-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%	4.8%
Gaston.....	-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%	-2.3%	Surry.....	-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%	2.5%
Gates.....	-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%	9.6%	Swain.....	-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%	-2.7%
Graham.....	-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%	7.2%	Transylvania...	-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%	7.0%
Greenville...	-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%	3.6%	Tyrrell.....	-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%	2.1%
Greene.....	-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%	-6.7%	Union.....	-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%	10.3%
Guilford.....	-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%	0.1%	Vance.....	-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%	-2.7%
Halifax.....	-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%	0.1%	Wake.....	-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%	5.2%
Harnett.....	-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%	4.4%	Warren.....	-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%	-0.9%
Haywood.....	-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%	3.7%	Washington...	-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%	-3.1%
Henderson...	-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%	9.4%	Watauga.....	-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%	0.6%
Hertford.....	-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%	-0.9%	Wayne.....	-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%	-4.3%
Hoke.....	-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%	18.4%	Wilkes.....	-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%	-0.3%
Hyde.....	-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%	-2.5%	Wilson.....	-4.8%													

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1998-1999 AND 2012-2013
 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1998-1999					Fiscal year 2012-2013								
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 13/99				
Alamance.....	12	1.33%	Johnston.....	23	0.90%	Alamance.....	14	1.58%	87.1%				
Alexander.....	75	0.13%	Jones.....	97	0.02%	Alexander.....	76	0.14%	74.2%				
Alleghany.....	84	0.06%	Lee.....	37	0.55%	Alleghany.....	90	0.06%	39.2%				
Anson.....	77	0.10%	Lenoir.....	35	0.58%	Anson.....	79	0.11%	60.7%				
Ashe.....	73	0.14%	Lincoln.....	46	0.40%	Ashe.....	71	0.17%	97.2%				
Avery.....	71	0.16%	Macon.....	51	0.36%	Avery.....	72	0.17%	66.0%				
Beaufort.....	48	0.37%	Madison.....	88	0.05%	Beaufort.....	51	0.36%	53.2%				
Bertie.....	94	0.04%	Martin.....	66	0.19%	Bertie.....	86	0.07%	168.3%				
Bladen.....	72	0.16%	McDowell.....	58	0.23%	Bladen.....	70	0.17%	74.1%				
Brunswick.....	31	0.71%	Mecklenburg....	1	12.97%	Brunswick.....	20	1.08%	137.7%				
Buncombe.....	6	2.80%	Mitchell.....	79	0.10%	Buncombe.....	6	3.46%	94.6%				
Burke.....	38	0.53%	Montgomery....	76	0.13%	Burke.....	39	0.51%	51.5%				
Cabarrus.....	13	1.21%	Moore.....	24	0.78%	Cabarrus.....	9	2.32%	201.9%				
Caldwell.....	42	0.48%	Nash.....	15	1.08%	Caldwell.....	43	0.45%	47.3%				
Camden.....	99	0.02%	New Hanover....	8	2.54%	Camden.....	96	0.05%	331.7%				
Carteret.....	28	0.74%	Northampton....	91	0.04%	Carteret.....	29	0.81%	73.5%				
Caswell.....	92	0.04%	Onslow.....	20	0.93%	Caswell.....	94	0.05%	84.2%				
Catawba.....	9	1.85%	Orange.....	18	0.97%	Catawba.....	12	1.65%	40.7%				
Chatham.....	59	0.23%	Pamlico.....	87	0.05%	Chatham.....	49	0.37%	150.7%				
Cherokee.....	60	0.23%	Pasquotank.....	49	0.37%	Cherokee.....	67	0.21%	37.8%				
Chowan.....	80	0.08%	Pender.....	70	0.16%	Chowan.....	81	0.09%	76.2%				
Clay.....	90	0.04%	Perquimans.....	96	0.03%	Clay.....	91	0.06%	103.4%				
Cleveland.....	26	0.77%	Person.....	62	0.23%	Cleveland.....	33	0.67%	38.1%				
Columbus.....	50	0.37%	Pitt.....	11	1.51%	Columbus.....	55	0.32%	34.7%				
Craven.....	30	0.71%	Polk.....	81	0.07%	Craven.....	28	0.82%	79.8%				
Cumberland....	7	2.63%	Randolph.....	25	0.77%	Cumberland....	7	3.38%	102.1%				
Currituck.....	68	0.17%	Richmond.....	53	0.32%	Currituck.....	48	0.38%	245.5%				
Dare.....	22	0.92%	Robeson.....	32	0.71%	Dare.....	18	1.13%	93.0%				
Davidson.....	19	0.95%	Rockingham....	36	0.57%	Davidson.....	24	0.85%	41.1%				
Davie.....	67	0.18%	Rowan.....	21	0.93%	Davie.....	63	0.24%	117.5%				
Duplin.....	57	0.24%	Rutherford.....	44	0.42%	Duplin.....	56	0.31%	103.8%				
Durham.....	5	3.87%	Sampson.....	52	0.34%	Durham.....	4	4.67%	89.3%				
Edgecombe.....	54	0.31%	Scotland.....	55	0.30%	Edgecombe.....	58	0.28%	44.9%				
Forsyth.....	4	4.19%	Stanly.....	40	0.50%	Forsyth.....	5	3.90%	46.1%				
Franklin.....	64	0.21%	Stokes.....	74	0.14%	Franklin.....	60	0.26%	95.7%				
Gaston.....	10	1.55%	Surry.....	33	0.70%	Gaston.....	15	1.51%	52.5%				
Gates.....	98	0.02%	Swain.....	83	0.07%	Gates.....	99	0.03%	93.0%				
Graham.....	95	0.03%	Transylvania....	61	0.23%	Graham.....	93	0.05%	131.4%				
Granville.....	63	0.22%	Tyrrell.....	100	0.01%	Granville.....	62	0.24%	73.6%				
Greene.....	89	0.04%	Union.....	16	1.00%	Greene.....	92	0.05%	84.6%				
Guilford.....	3	6.64%	Vance.....	47	0.38%	Guilford.....	3	5.36%	26.8%				
Halifax.....	45	0.41%	Wake.....	2	9.78%	Halifax.....	47	0.39%	48.9%				
Harnett.....	43	0.46%	Warren.....	86	0.05%	Harnett.....	36	0.55%	88.7%				
Haywood.....	39	0.51%	Washington....	85	0.06%	Haywood.....	37	0.54%	64.4%				
Henderson.....	29	0.74%	Watauga.....	34	0.61%	Henderson.....	25	0.84%	79.7%				
Hertford.....	65	0.21%	Wayne.....	17	0.98%	Hertford.....	68	0.18%	38.3%				
Hoke.....	82	0.07%	Wilkes.....	41	0.50%	Hoke.....	75	0.16%	241.8%				
Hyde.....	93	0.04%	Wilson.....	27	0.74%	Hyde.....	95	0.05%	84.5%				
Iredell.....	14	1.18%	Yadkin.....	69	0.17%	Iredell.....	13	1.61%	114.6%				
Jackson.....	56	0.26%	Yancey.....	78	0.10%	Jackson.....	54	0.32%	92.7%				
			Unallocated.....	1	15.04%					Unallocated.....	3	6.17%	-35.5%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	57.1%

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 1998-1999 AND 2012-2013
 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1998-1999						Fiscal year 2012-2013							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 13/99	County	Rank	% of total	% change 13/99
Alamance.....	12	1.35%	Johnston.....	20	0.96%	Alamance.....	14	1.58%	52.4%	Johnston.....	17	1.21%	64.2%
Alexander.....	76	0.14%	Jones.....	98	0.02%	Alexander.....	76	0.14%	32.1%	Jones.....	98	0.03%	44.6%
Alleghany.....	84	0.07%	Lee.....	37	0.59%	Alleghany.....	90	0.06%	6.9%	Lee.....	35	0.58%	28.4%
Anson.....	77	0.11%	Lenoir.....	36	0.59%	Anson.....	79	0.11%	20.9%	Lenoir.....	42	0.45%	-0.5%
Ashe.....	74	0.14%	Lincoln.....	45	0.44%	Ashe.....	71	0.17%	54.0%	Lincoln.....	40	0.46%	35.3%
Avery.....	71	0.17%	Macon.....	52	0.36%	Avery.....	72	0.17%	29.9%	Macon.....	51	0.36%	29.1%
Beaufort.....	49	0.38%	Madison.....	88	0.05%	Beaufort.....	50	0.36%	23.8%	Madison.....	85	0.07%	90.1%
Bertie.....	91	0.05%	Martin.....	69	0.18%	Bertie.....	86	0.07%	88.3%	Martin.....	70	0.17%	27.5%
Bladen.....	72	0.17%	McDowell.....	58	0.25%	Bladen.....	69	0.17%	36.7%	McDowell.....	61	0.26%	32.3%
Brunswick.....	33	0.71%	Mecklenburg....	1	12.84%	Brunswick.....	20	1.08%	97.0%	Mecklenburg....	1	14.77%	49.9%
Buncombe.....	5	2.90%	Mitchell.....	79	0.11%	Buncombe.....	6	3.45%	54.8%	Mitchell.....	78	0.12%	41.6%
Burke.....	38	0.57%	Montgomery.....	73	0.15%	Burke.....	39	0.51%	16.4%	Montgomery.....	77	0.13%	12.1%
Cabarrus.....	14	1.21%	Moore.....	25	0.82%	Cabarrus.....	9	2.32%	150.6%	Moore.....	22	0.91%	44.4%
Caldwell.....	42	0.52%	Nash.....	15	1.12%	Caldwell.....	43	0.45%	11.5%	Nash.....	26	0.83%	-3.0%
Camden.....	99	0.02%	New Hanover....	8	2.57%	Camden.....	96	0.05%	257.4%	New Hanover....	8	3.09%	56.9%
Carteret.....	28	0.77%	Northampton....	90	0.05%	Carteret.....	29	0.81%	37.1%	Northampton....	84	0.07%	94.4%
Caswell.....	94	0.04%	Onslow.....	19	0.98%	Caswell.....	94	0.05%	40.6%	Onslow.....	10	1.78%	135.7%
Catawba.....	9	1.94%	Orange.....	23	0.93%	Catawba.....	12	1.66%	11.7%	Orange.....	19	1.12%	55.6%
Chatham.....	59	0.25%	Pamlico.....	87	0.06%	Chatham.....	49	0.37%	93.4%	Pamlico.....	89	0.06%	37.2%
Cherokee.....	61	0.24%	Pasquotank.....	50	0.38%	Cherokee.....	67	0.20%	11.0%	Pasquotank.....	46	0.41%	39.3%
Chowan.....	80	0.09%	Pender.....	68	0.18%	Chowan.....	81	0.09%	31.5%	Pender.....	59	0.28%	105.0%
Clay.....	93	0.04%	Perquimans.....	96	0.04%	Clay.....	91	0.05%	58.3%	Perquimans.....	97	0.04%	64.6%
Cleveland.....	26	0.81%	Person.....	60	0.25%	Cleveland.....	33	0.67%	8.3%	Person.....	64	0.24%	27.8%
Columbus.....	48	0.39%	Pitt.....	11	1.57%	Columbus.....	55	0.31%	4.2%	Pitt.....	11	1.75%	45.7%
Craven.....	32	0.74%	Polk.....	81	0.08%	Craven.....	28	0.82%	42.7%	Polk.....	83	0.08%	33.2%
Cumberland.....	7	2.70%	Randolph.....	24	0.83%	Cumberland.....	7	3.38%	63.3%	Randolph.....	27	0.82%	28.3%
Currituck.....	70	0.18%	Richmond.....	53	0.33%	Currituck.....	48	0.37%	178.3%	Richmond.....	58	0.28%	10.1%
Dare.....	22	0.94%	Robeson.....	29	0.77%	Dare.....	18	1.13%	56.2%	Robeson.....	30	0.80%	35.2%
Davidson.....	18	1.02%	Rockingham....	35	0.60%	Davidson.....	24	0.85%	8.6%	Rockingham....	38	0.53%	13.3%
Davie.....	66	0.19%	Rowan.....	21	0.96%	Davie.....	62	0.24%	66.8%	Rowan.....	23	0.89%	21.8%
Duplin.....	57	0.27%	Rutherford.....	44	0.44%	Duplin.....	56	0.31%	51.8%	Rutherford.....	44	0.43%	25.0%
Durham.....	6	2.80%	Sampson.....	51	0.37%	Durham.....	4	4.65%	116.3%	Sampson.....	52	0.35%	21.9%
Edgecombe.....	54	0.32%	Scotland.....	55	0.30%	Edgecombe.....	57	0.28%	15.6%	Scotland.....	66	0.22%	-3.5%
Forsyth.....	4	4.14%	Stanly.....	39	0.53%	Forsyth.....	5	3.88%	22.0%	Stanly.....	45	0.42%	2.6%
Franklin.....	64	0.23%	Stokes.....	75	0.14%	Franklin.....	60	0.26%	48.3%	Stokes.....	75	0.15%	40.6%
Gaston.....	10	1.65%	Surry.....	31	0.75%	Gaston.....	15	1.51%	18.6%	Surry.....	32	0.69%	19.5%
Gates.....	97	0.03%	Swain.....	83	0.07%	Gates.....	99	0.03%	23.5%	Swain.....	82	0.09%	60.1%
Graham.....	95	0.04%	Transylvania....	63	0.23%	Graham.....	93	0.05%	76.3%	Transylvania....	65	0.24%	32.8%
Granville.....	62	0.24%	Tyrrell.....	100	0.02%	Granville.....	63	0.24%	34.7%	Tyrrell.....	100	0.02%	42.4%
Greene.....	89	0.05%	Union.....	17	1.05%	Greene.....	92	0.05%	30.9%	Union.....	16	1.25%	56.1%
Guilford.....	3	6.70%	Vance.....	47	0.41%	Guilford.....	3	5.36%	4.2%	Vance.....	53	0.34%	5.4%
Halifax.....	46	0.43%	Wake.....	2	9.59%	Halifax.....	47	0.39%	18.1%	Wake.....	2	10.83%	47.2%
Harnett.....	43	0.50%	Warren.....	86	0.06%	Harnett.....	36	0.56%	45.5%	Warren.....	88	0.06%	35.4%
Haywood.....	40	0.53%	Washington.....	85	0.06%	Haywood.....	37	0.53%	31.2%	Washington.....	87	0.07%	34.4%
Henderson.....	27	0.78%	Watauga.....	34	0.62%	Henderson.....	25	0.84%	40.5%	Watauga.....	34	0.60%	26.6%
Hertford.....	65	0.22%	Wayne.....	16	1.05%	Hertford.....	68	0.18%	7.5%	Wayne.....	21	0.93%	15.0%
Hoke.....	82	0.07%	Wilkes.....	41	0.53%	Hoke.....	74	0.15%	178.4%	Wilkes.....	41	0.45%	12.2%
Hyde.....	92	0.05%	Wilson.....	30	0.77%	Hyde.....	95	0.05%	39.2%	Wilson.....	31	0.76%	28.3%
Iredell.....	13	1.24%	Yadkin.....	67	0.18%	Iredell.....	13	1.61%	69.2%	Yadkin.....	73	0.16%	11.4%
Jackson.....	56	0.27%	Yancey.....	78	0.11%	Jackson.....	54	0.32%	53.7%	Yancey.....	80	0.09%	13.9%
			Unallocated.....	1	14.25%					Unallocated.....	3	6.34%	-42.1%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	30.3%

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 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
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	%	%	%	%
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%
2012-13.....	535,345,345	19,443,463	57,372,140	612,160,948	554,788,808	27,595,861	527,192,947	84,968,001	9.46%	16.96%	3.98%	9.14%

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.

*Annual transfer of funds from the Highway Trust Fund to the General Fund as provided under § 105-187.9(b)(1) and § 105-187.9(b)(2).

[Transfer provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective **July 1, 2013**.]

Figure 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases

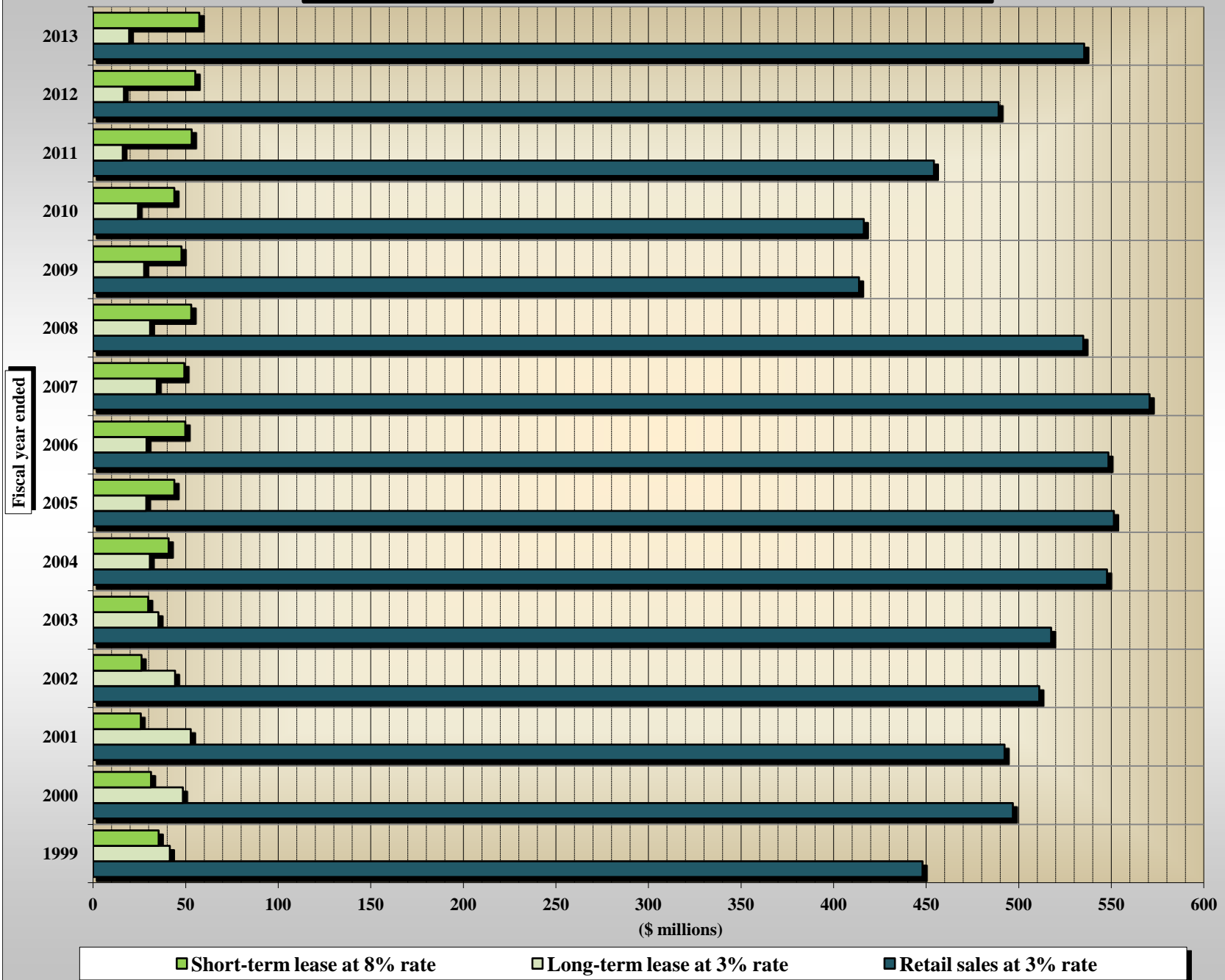


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5B.]

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) [\$]	
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	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	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	2,616	59,126	243	548
2012-13.....	17,263,397	11,249	17,252,148	11,834,424	-	1,352,506	2,874,074	422,658	422,658	275,968	4,130	4,130	65,291	262	178

Detail may not add to totals due to rounding.

Tax rate and base:

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

Bead Diameter of Tire

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

Less than 20 inches 2%

At least 20 inches 1%

Effective **July 1, 1991**, the Scrap Tire Disposal Fee was moved to Article 5B of § 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective **October 1, 1993**, the rate increased to 2% on tires with a bead diameter of less than 20 inches. *SL 2001-424, s. 2.2.(j) specified that the statutory Scrap Tire Disposal Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(d) and SL 2010-123, s. 1.2.(a) specified a similar provision for taxes levied during fiscal year 2010-11 (certain Scrap Tire Disposal Account directed proceeds were credited to the General Fund as non-tax revenue); 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).

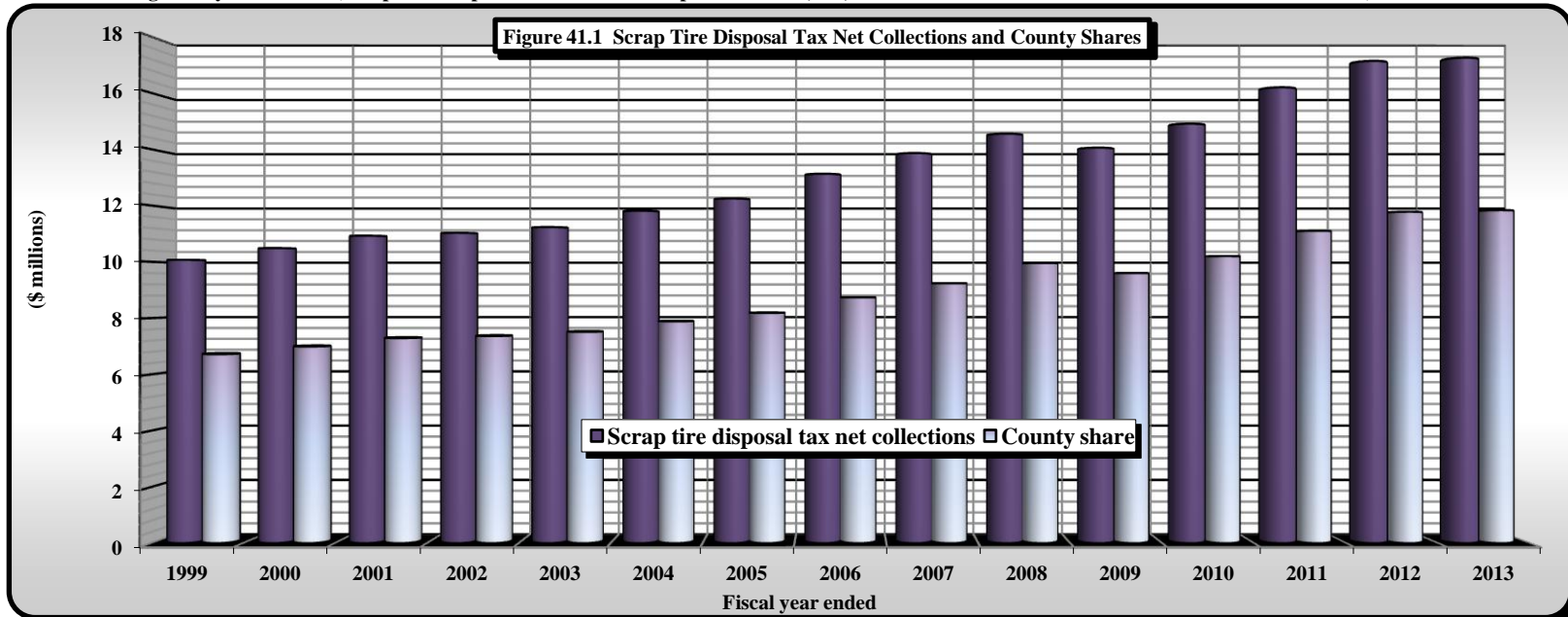


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

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) [\$]
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
2012-13.....	4,429,321	3,574	4,425,747	2,637,793	329,870	1,155,713	299,654	-	362	2,345	9	-

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).

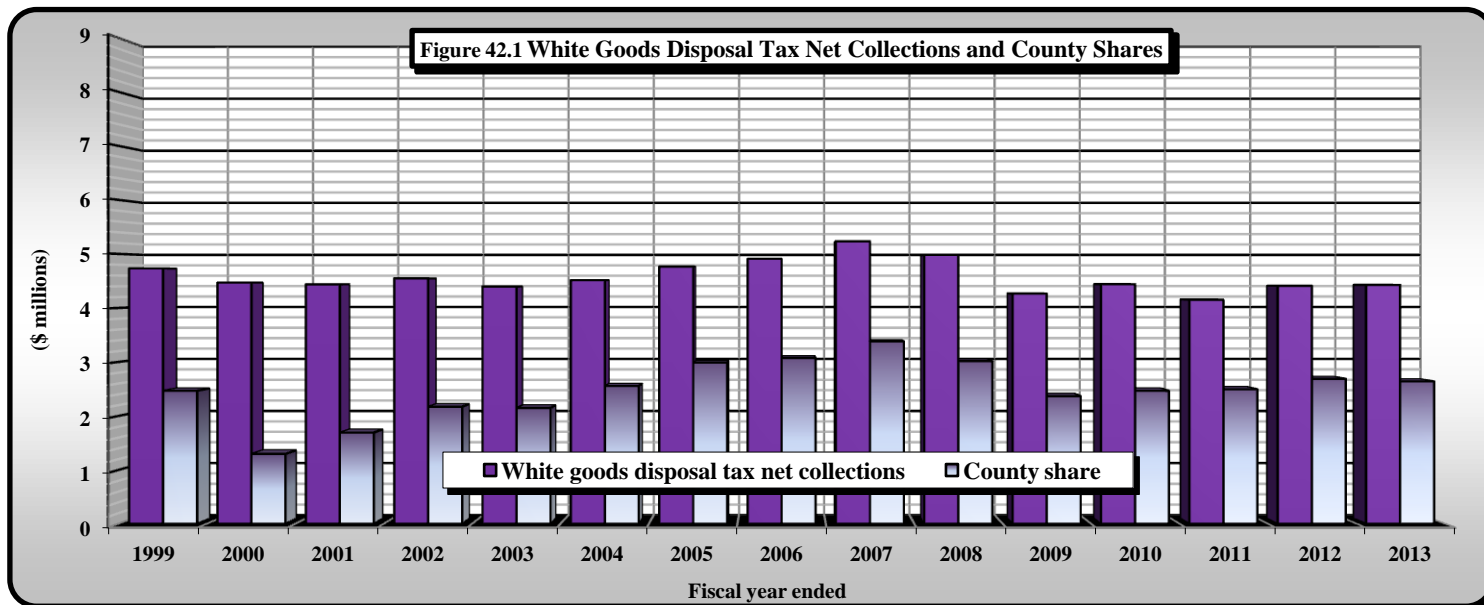


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS
[§ 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]
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
2012-13.	311,237	-	311,237

Dry-cleaning solvent tax rates and bases:

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is \$10 (\$5.85)* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and \$1.35 (\$.80)** for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

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

SL 09-483 extended the sunset provision from January 1, 2010 to January 1, 2020.
Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS
[§ 105 ARTICLE 5E.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collections to General Fund [\$]	Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collection fees on overdue tax debts [\$]		Gross collections	Amount to General Fund
1999-00.	48,965,167	4,063	48,961,104	21,245,968	-	-	-	-	27,715,136	-	-
2000-01.	65,165,433	-	65,165,433	27,952,436	-	-	-	-	37,212,997	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%
2011-12.	45,621,128	5,139	45,615,989	19,754,660	-	134	1	28	25,861,167	-16.6%	-16.6%
2012-13.	52,215,503	90,736	52,124,767	21,712,714	-	-	-	468	30,411,586	14.5%	17.6%

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

[Sales to manufacturers/farmers for qualifying purposes are exempt effective for transactions on/after July 1, 2010.]

2001-02
The State retained \$16,163,604 of allocable municipal share funds due to the revenue shortfall.

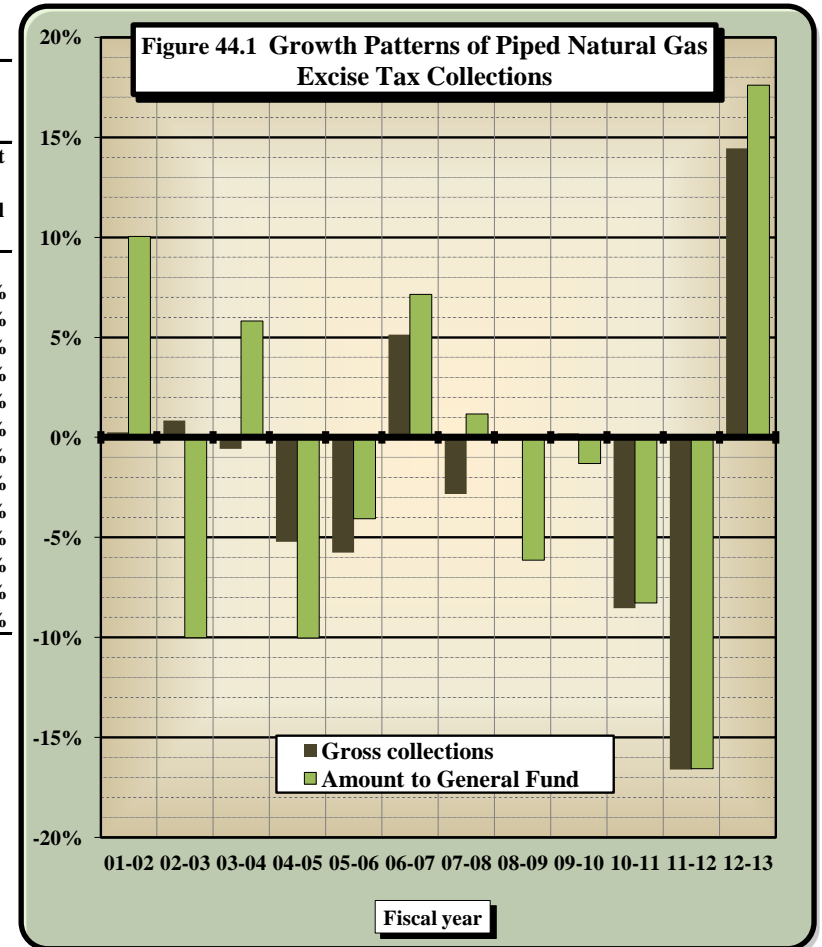


TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS
[§ 105 ARTICLE 5F.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Transfers				Collections to General Fund [\$]	Year-over-year % change	
				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) [\$]		Gross collections	Amount to General Fund
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	209.7%	205.9%
2007-08...	38,186,316	252,803	37,933,513	6,813	177,345	725	-	37,748,630	2.8%	3.3%
2008-09...	33,447,785	401,208	33,046,577	2,432	177,777	748	-	32,865,620	-12.4%	-12.9%
2009-10...	33,028,880	905,334	32,123,546	7,174	218,227	1,008	-	31,897,136	-1.3%	-2.9%
2010-11...	34,073,552	1,349,973	32,723,579	431	222,053	959	3,524	32,496,612	3.2%	1.9%
2011-12...	36,661,349	321,757	36,339,592	7,418	137,916	568	11,101	36,182,589	7.6%	11.3%
2012-13...	37,270,518	229,711	37,040,807	6,090	172,351	692	362	36,861,312	1.7%	1.9%

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 [\$]	Admin-istrative costs of collection [\$]	Permit applica-tion costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/ forfeitures [\$]	TIMS and PDP compo-nent 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
2012-13.....	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	200	1,469,581	-	40,350	162	-

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%

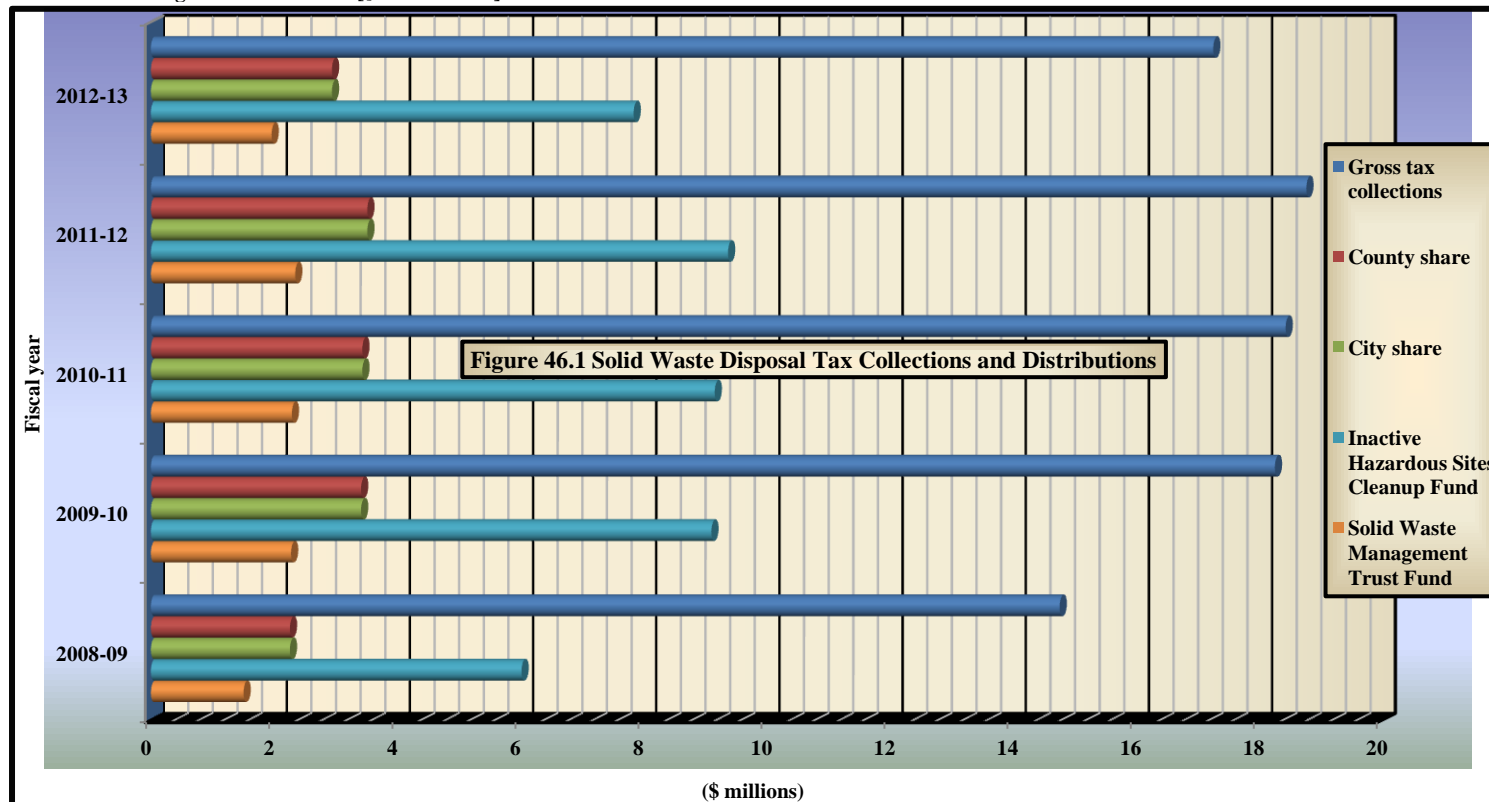


TABLE 47. GIFT TAX COLLECTIONS

[§ 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 net collections	Gift tax collections to General Fund
1998-99.....	19,714,487	379,578	19,334,909	-	-	-	19,334,909	-7.14%	-35.67%	-6.32%	-6.32%
1999-00.....	25,557,449	471,976	25,085,473	-	-	-	25,085,473	29.64%	24.34%	29.74%	29.74%
2000-01.....	21,312,790	1,058,324	20,254,465	-	-	-	20,254,465	-16.61%	124.23%	-19.26%	-19.26%
2001-02.....	13,825,943	433,725	13,392,218	1,857	-	-	13,390,362	-35.13%	-59.02%	-33.88%	-33.89%
2002-03.....	19,795,019	490,213	19,304,806	715	-	-	19,304,091	43.17%	13.02%	44.15%	44.16%
2003-04.....	17,121,065	482,926	16,638,139	7,701	-	-	16,630,438	-13.51%	-1.49%	-13.81%	-13.85%
2004-05.....	19,462,689	555,333	18,907,356	10,519	-	-	18,896,837	13.68%	14.99%	13.64%	13.63%
2005-06.....	17,234,381	908,922	16,325,460	8,064	80,326	-	16,237,070	-11.45%	63.67%	-13.66%	-14.08%
2006-07.....	16,471,817	659,457	15,812,360	6,911	162,991	679	15,641,779	-4.42%	-27.45%	-3.14%	-3.67%
2007-08.....	17,858,110	369,199	17,488,911	44,844	89,617	366	17,354,083	8.42%	-44.01%	10.60%	10.95%
2008-09.....	12,807,960	478,878	12,329,082	2,450	35,444	149	12,291,039	-28.28%	29.71%	-29.50%	-29.17%
2009-10.....	12,497,885	434,942	12,062,943	7,771	26,249	121	12,028,801	-2.42%	-9.17%	-2.16%	-2.13%
2010-11.....	3,252,392	267,353	2,985,039	3,684	17,642	76	2,963,637	-73.98%	-38.53%	-75.25%	-75.36%
2011-12.....	383,889	148,719	235,171	24,385	50,600	208	159,977	-88.20%	-44.37%	-92.12%	-94.60%
2012-13.....	859,753	22,986	836,767	16,054	2,751	11	817,951	123.96%	-84.54%	255.81%	411.29%

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 2012-13 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.

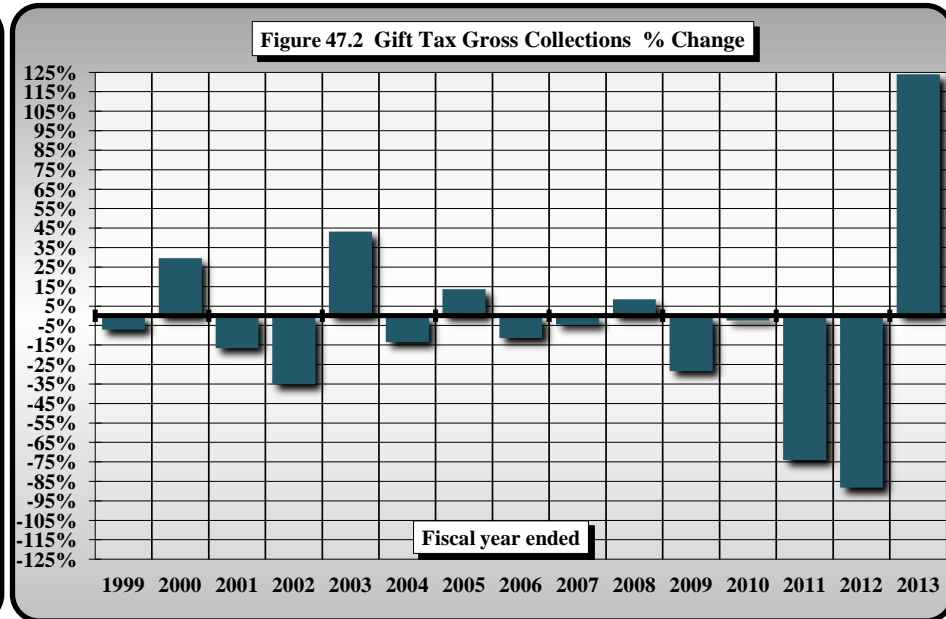
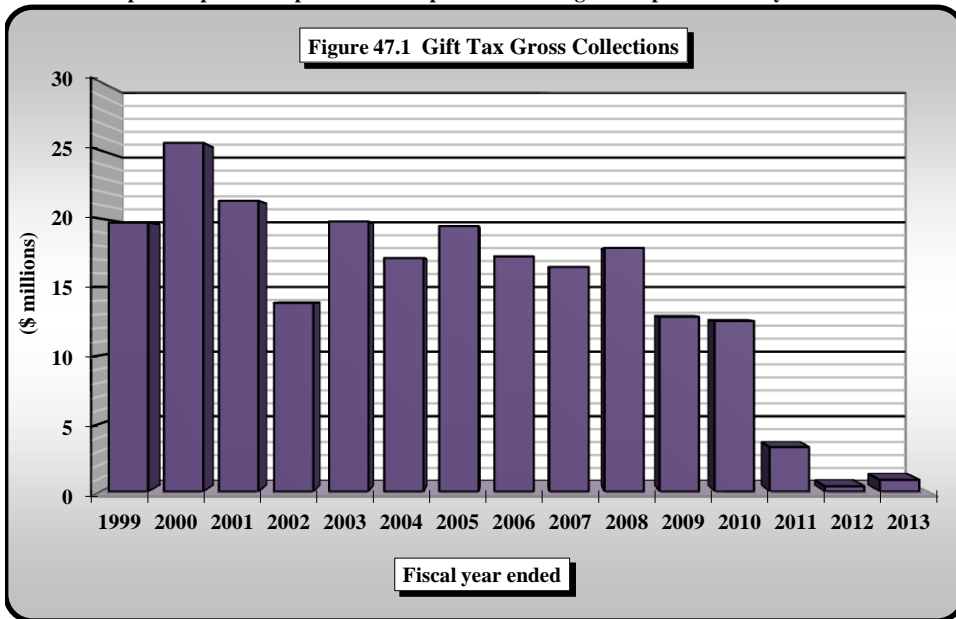


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
 [§ 105 ARTICLE 8A.]

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
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	-	370,786	7.35%
2011-12.....	408,834	-	62	10	-	408,762	10.24%
2012-13.....	327,042	-	2	1,237	5	325,798	-20.30%

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

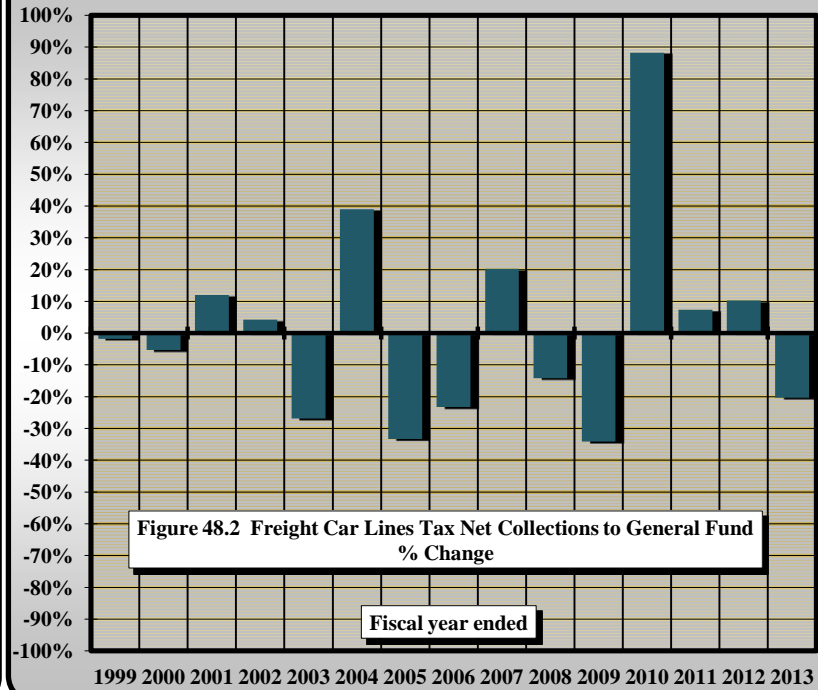
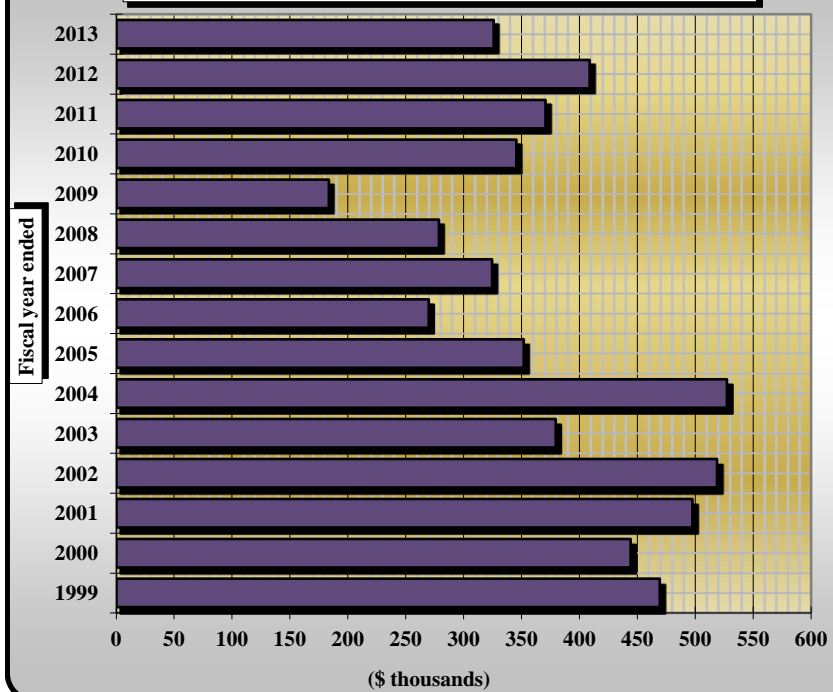


TABLE 49. INSURANCE PREMIUM TAX COLLECTIONS
[§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [\$]	Refunds [\$]	Net Collections						Year-over-year % change				
			Premiums Tax & Regulatory Fee [\$]	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
			1998-99...	337,850,613	27,353,586	310,497,027	19,266,148	-	-	-	291,230,879	4.43%	272.16%
1999-00...	320,297,351	19,981,410	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	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	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	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	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	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	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	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	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	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	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	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	47,864,822	3,132,926	1,583	7	460,440,592	-3.48%	6.33%	-3.67%	6.56%	-4.10%
2012-13...	582,178,479	5,377,144	576,801,335	55,252,007	-	39,818	160	521,509,351	11.52%	-49.23%	12.78%	15.43%	13.26%

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.

**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.)

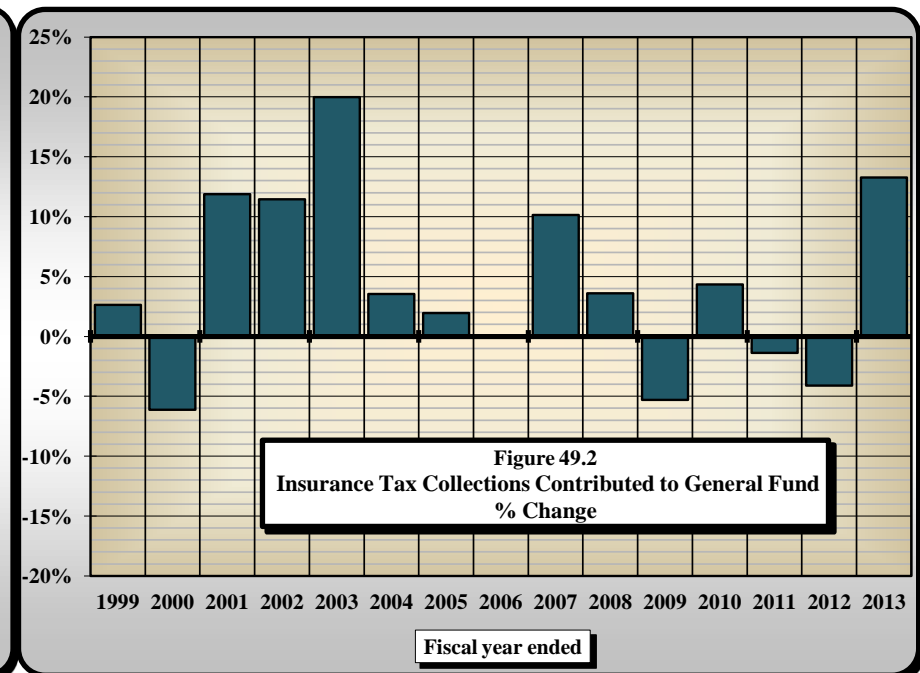
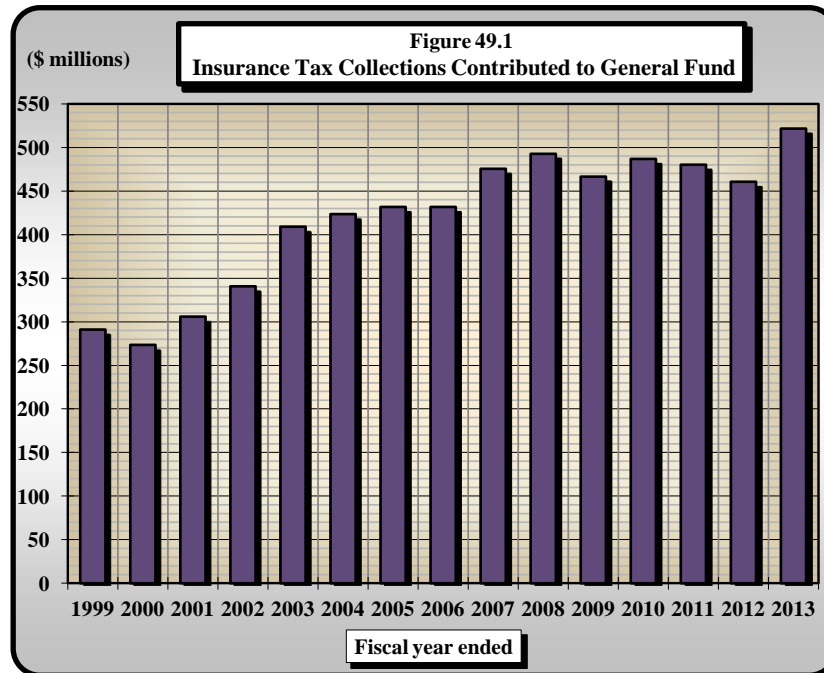


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[§ 105 ARTICLE 8B.]

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 Fund	Department of Insurance Proceeds [§ 58-84-25]	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
1999-00.....	88,959,949	8,110,367	149,363,872	11,882,131	8,525,888	2,841,962	3,011,366	-	-	5,807,232	-	1,555,164	122,624
2000-01.....	116,187,382	8,391,476	150,018,169	11,033,481	8,907,825	2,969,275	3,397,945	-	2,894,422	6,661,162	2,785,740	1,075,349	65,784
2001-02.....	120,594,746	7,509,419	179,123,647	11,820,159	10,120,064	3,373,355	3,731,391	(276,182)	2,596,933	8,035,994	1,928,937	1,506,245	91,777
2002-03.....	132,604,465	8,302,747	190,010,297	13,676,023	11,730,976	3,910,325	4,342,236	16,972,256	4,215,269	28,614,188	3,791,801	1,794,690	112,460
2003-04.....	117,073,938	4,312,744	199,557,412	9,448,649	13,128,942	4,376,314	5,193,858	8,694,567	341,598	44,904,081	2,413,589	2,749,943	115,290
2004-05.....	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662
2005-06.....	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430
2006-07.....	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709
2007-08.....	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087
2008-09.....	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271
2009-10.....	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968
2010-11.....	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362
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
2012-13.....	149,871,827	9,535,934	241,596,551	16,615,975	13,442,144	8,961,429	7,467,858	8,942,261	536,518	67,327,057	4,101,641	2,928,917	162,989

Fiscal year	Insurance Tax Type & Regulatory Charge										Disposition of Proceeds						
	Type of Insurance Company										Gross Collections from Dept. of Insurance	Total Net Collections		Special Revenue Fund Allocation	NC Health Insurance Risk Pool Fund**	Amount to OSBM to Civil Penalty & Forfeiture Fund	Fines/forfeitures collection cost
	Self-Insured		Risk Purchasing Group		Other		Gross Premium Tax	Regulatory Charge									
	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge											
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]			
1999-00.....	6,411,384	489,722	55,759	-	5,999,857	506,612	6,672,052	279,204,485	21,111,456	26,948,823	-	273,367,118	-	-			
2000-01.....	7,091,644	494,366	45,444	-	7,745,383	592,534	7,885,911	311,985,489	26,257,802	32,451,960	-	305,791,331	-	-			
2001-02.....	8,399,334	527,709	11,787	-	9,432	-	13,483,602	348,113,415	24,474,934	31,802,990	-	340,785,358	-	-			
2002-03.....	8,233,322	534,743	998	-	(7,277)	-	18,958,631	417,165,107	30,633,044	38,924,796	-	408,873,355	-	-			
2003-04.....	9,335,008	395,628	15,632	-	(59,110)	-	27,778,284	432,748,868	17,027,498	26,371,316	-	423,405,050	-	-			
2004-05.....	9,858,508	493,649	6,666	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	-	431,664,202	-	-			
2005-06.....	9,453,719	544,826	5,376	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	-	431,729,295	6,503	-			
2006-07.....	9,513,988	530,725	905	-	(644,001)	-	26,552,591	487,078,402	27,380,414	38,883,216	-	475,545,413	30,062	125			
2007-08.....	9,542,481	508,298	-	-	(49,957)	-	26,474,296	506,003,410	28,458,738	41,695,263	-	492,698,607	67,999	278			
2008-09.....	7,802,841	443,848	-	-	-	-	24,875,771	500,444,418	28,596,909	45,194,681	17,153,195	466,601,945	91,123	383			
2009-10.....	7,382,780	403,506	-	-	-	-	27,536,956	501,280,730	26,414,395	32,588,009	8,209,727	486,848,660	48,505	224			
2010-11.....	5,734,764	362,368	-	-	-	-	25,056,794	500,875,363	30,034,973	44,919,852	5,853,892	480,134,608	1,975	9			
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			
2012-13.....	6,134,215	373,312	-	-	-	-	38,802,708	545,474,967	31,326,368	55,252,007	-	521,509,351	39,818	160			

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 2010-2014 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 [\$]
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	-
2012-13..	43,073,572	6,152	43,067,420	-	-	10,766,855	32,300,565	-

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.

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.]

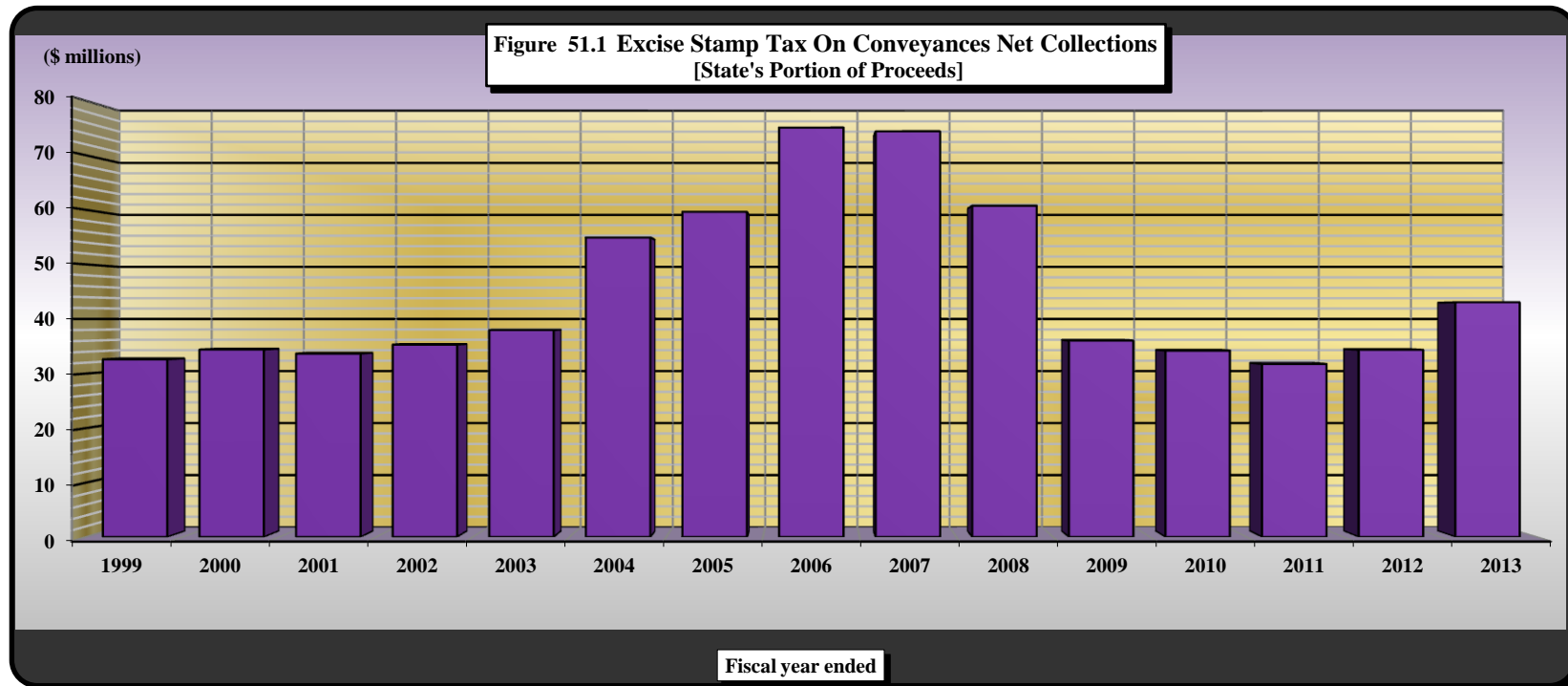


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation: [see legend]	Population as of 7/1/2012 [1,000s]	Motor fuel excise tax collections fiscal year 2012		
	[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	4,822	541,499	112.30	38
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	731	40,980	56.03	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	6,553	896,983	136.88	21
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,949	467,055	158.37	13
California	0.3530	-	0.3530	2	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	ER-Rack	38,041	5,544,530	145.75	18
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		D	5,188	630,573	121.55	31
Connecticut	0.2500	-	0.2500	16	0.3960	-	0.3960	0.2500	-	0.2500		D	3,590	476,998	132.86	23
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% gross receipts tax	D	917	112,908	123.12	29
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	19,318	2,273,685	117.70	33
Georgia	0.0750	0.1010	0.1760	41	0.0750	0.1130	0.1880	0.0750	0.1010	0.1760	sales tax applicable	D	9,920	1,019,300	102.75	42
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,392	93,349	67.05	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	1,596	236,769	148.38	16
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	12,875	1,290,266	100.21	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)	6,537	814,818	124.64	27
Iowa	0.2100	0.0100	0.2200	26	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,074	440,161	143.18	19
Kansas	0.2400	-	0.2400	21	0.2600	-	0.2600	0.2400	-	0.2400		D	2,886	435,049	150.75	15
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	4,380	790,229	180.40	6
Louisiana	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	4,602	575,063	124.96	26
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	1,329	242,124	182.16	5

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 7/1/2012 [1,000s]	Motor fuel excise tax collections fiscal year 2012		
	[Rates per gallon as of 1/1/2012; 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	5,885	733,410	124.63	28
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		D	6,646	661,974	99.60	44
Michigan	0.1900	-	0.1900	35	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,883	951,176	96.24	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	5,379	849,218	157.87	14
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)	2,985	417,048	139.72	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	6,022	708,997	117.73	32
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		D	1,005	211,992	210.91	2
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	1,856	299,764	161.55	12
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	2,759	291,400	105.62	41
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	1,321	143,794	108.88	39
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	8,865	539,714	60.88	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	2,086	236,015	113.17	36
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) EDMF (D)	19,570	1,604,727	82.00	46
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	9,752	1,861,838	190.92	4
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		D	700	204,573	292.40	1
Ohio	0.2800	-	0.2800	11	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	D	11,544	1,684,209	145.89	17
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,815	444,636	116.55	34
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	3,899	533,420	136.80	22
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	D	12,764	2,073,677	162.47	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	1,050	80,911	77.04	47
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	4,724	531,615	112.54	37

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 7/1/2012 [1,000s]	Motor fuel excise tax collections fiscal year 2012		
	[Rates per gallon as of 1/1/2012; 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 [\$]						
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	833	136,431	163.71	10
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)	6,456	837,787	129.76	25
Texas	0.2000	-	0.2000	32	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	26,059	3,178,419	121.97	30
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,855	372,212	130.36	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	108,177	172.80	7
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	8,186	866,243	105.82	40
Washington	0.3750	-	0.3750	1	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	6,897	1,177,987	170.80	9
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	387,040	208.60	3
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	5,726	985,001	172.01	8
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	FRB-Rack	576	66,443	115.27	35
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	313,282	40,102,187	128.01 ^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, 2012 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, 2012, December 2012 release.*

U.S. Census Bureau, 2012 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 11, 2013 release, April 8, 2014 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													Collection fees on over-due tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	[See notes concerning rates]								
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types			Collection fees on over-due tax debts					Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	July through December	January through June				
	1/4¢ Motor Fuels and Oil Inspection Fees		Registration Fees/Civil Penalties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Tax collections per 1¢ of tax											Collection fees on over-due tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)
	General Fund allocation	Highway Fund allocation																			General Fund allocation	Highway Fund allocation				
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								
2012-13.	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5								

Detail may not add to totals due to rounding.

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

The tax rate is computed using a flat rate of 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 preceding six-month base period. The average wholesale price is a weighted average of the wholesale prices of gasoline and No. 2 diesel fuel.

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 fuels 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 fuels excise tax rate for the period July 1, 2009, through June 30, 2011. For this period, the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable six-month base period.

SL 2012-142, s. 24.11 amended § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

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

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

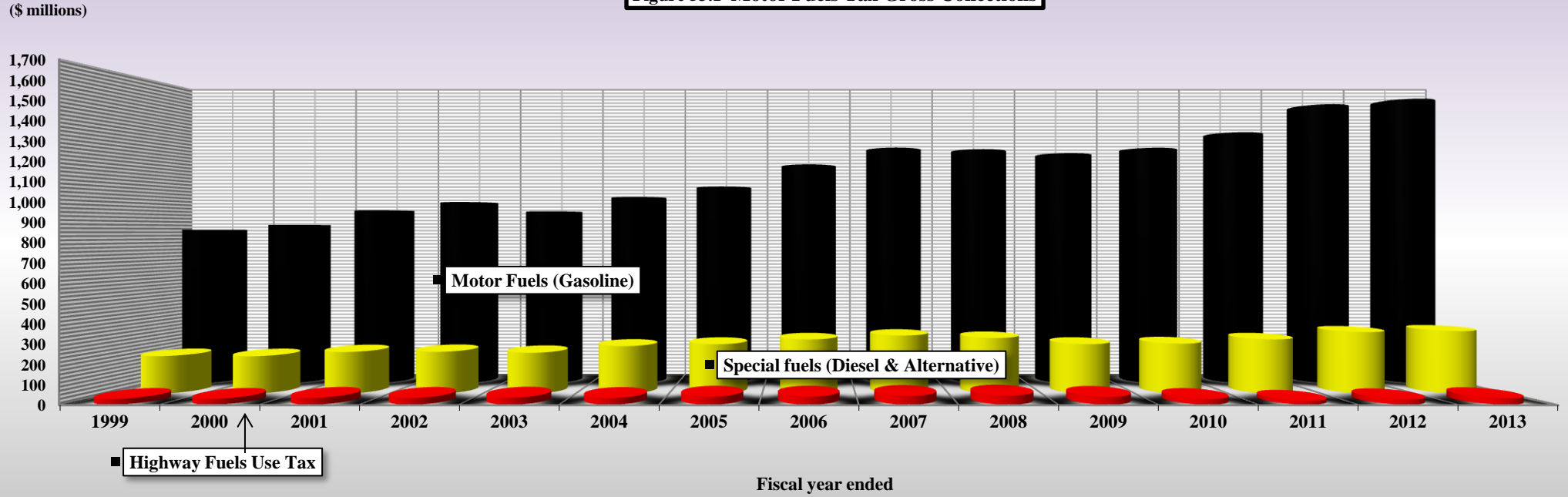


Figure 53.2 Gallons of Fuel on which Tax was Collected

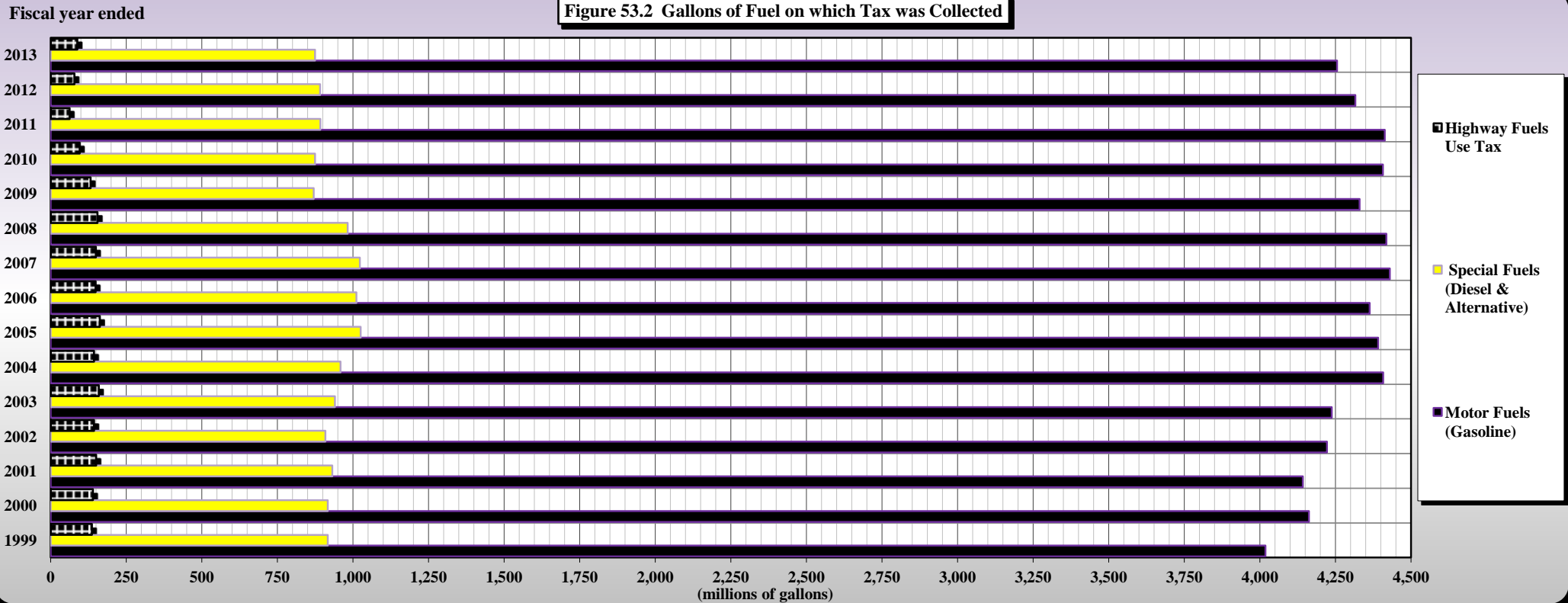


TABLE 54 . GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE
 [Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

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
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%
2012-13.....	3,888,954	17,027,125	20,916,079	13,742,312	6,549,048	-	675,839	477,771,596	519,654,874	5,130,183,912	5,649,838,786	-2.21%

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.

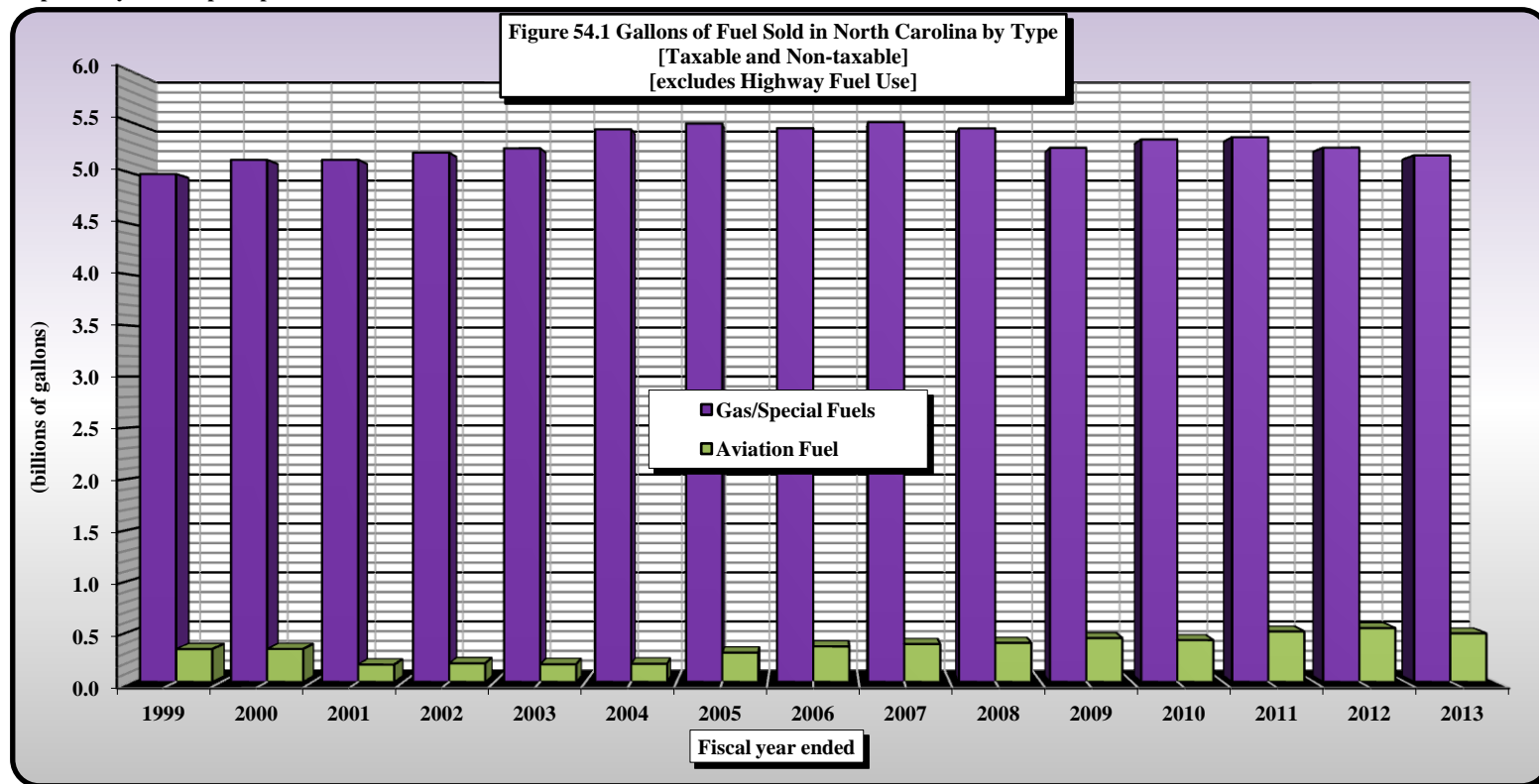


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[§ 119 ARTICLE 3.]

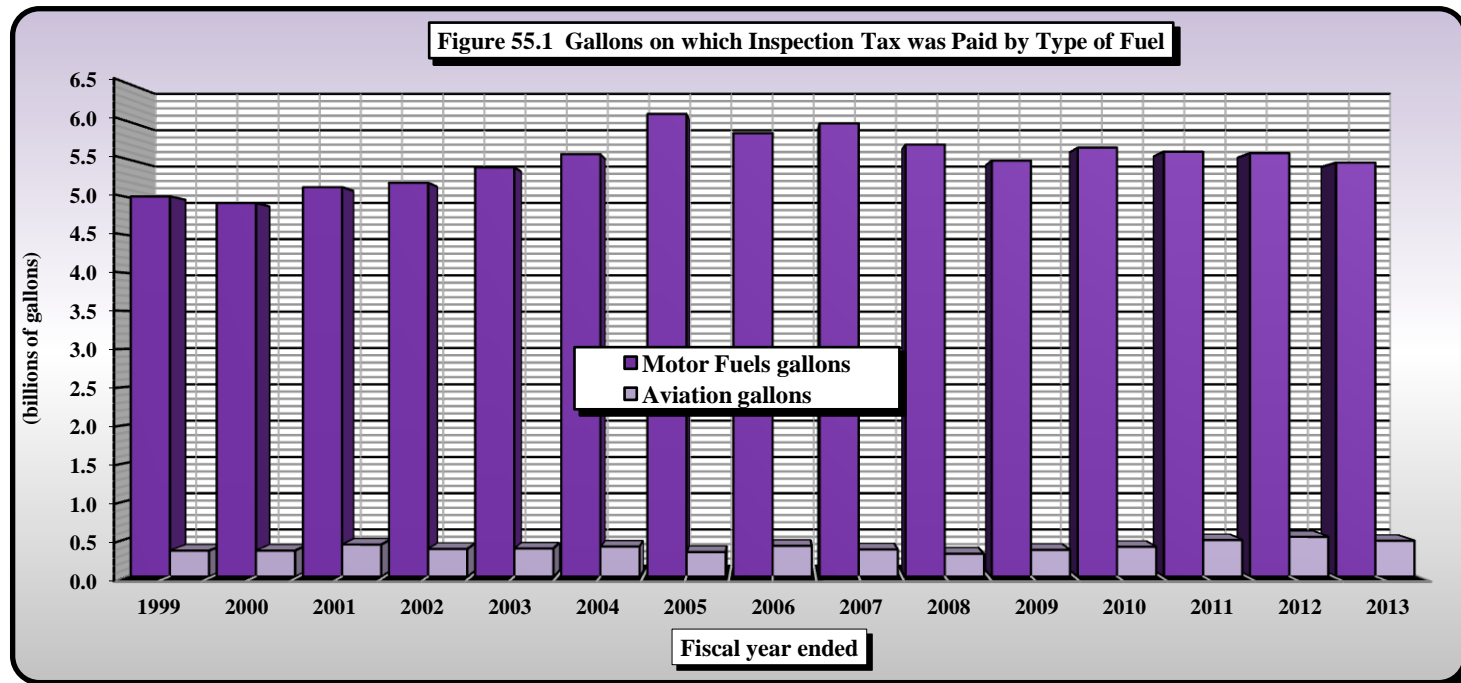
Fiscal year	Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate	
		Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
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%
2012-13.....	5,452,924,696	13,632,580	-2.25%	473,580,316	1,183,972	-9.71%	5,926,505,012	14,816,553	-2.89%

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 2012-2013
 [§ 105 ARTICLES 39,,40,,42,,43,,44,,45,,46.]

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [county attributable] [excludes food] [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Gross collections [includes non-county attributable, food] [\$]	Refunds [includes non-county attributable, food] [\$]	Total net collections** [Σ:col D,E,F or Σ:col G,H] [\$]	§ 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 a % of net collections [%]
				Local food tax 2% rate [\$]	Other [\$]							
Alamance.....	37,149,954.84	(3,007,173.78)	34,142,781.06	4,654,583.48	243,934.85	42,118,343.37	(3,077,043.98)	39,041,299.39	(901,722.60)	38,139,576.79	38,106,322.88	97.61%
Alexander***.....	3,533,447.51	(63,046.06)	3,470,401.45	974,836.67	25,900.99	4,540,562.70	(69,423.59)	4,471,139.11	1,114,920.46	5,586,059.57	5,562,550.29	124.41%
Alleghany.....	1,298,301.44	(105,837.93)	1,192,463.51	338,101.41	8,863.41	1,647,843.75	(108,415.42)	1,539,428.33	259,647.01	1,799,075.34	1,819,299.15	118.18%
Anson.....	2,533,787.99	(139,997.13)	2,393,790.86	661,537.78	16,045.06	3,216,555.52	(145,181.82)	3,071,373.70	711,068.74	3,782,442.44	3,765,509.09	122.60%
Ashe.....	4,107,726.62	(200,652.89)	3,907,073.73	785,815.09	32,092.88	4,932,998.61	(208,016.91)	4,724,981.70	401,193.33	5,126,175.03	5,045,850.30	106.79%
Avery.....	3,948,525.60	(200,722.56)	3,747,803.04	661,571.40	30,045.23	4,648,486.21	(209,066.54)	4,439,419.67	(42,324.42)	4,397,095.25	4,509,903.99	101.59%
Beaufort.....	8,608,511.05	(287,512.39)	8,320,998.66	1,578,844.35	62,249.85	10,266,432.21	(304,339.35)	9,962,092.86	322,739.96	10,284,832.82	10,413,571.93	104.53%
Bertie.....	1,530,262.55	(69,499.83)	1,460,762.72	423,309.20	12,311.40	1,968,662.59	(72,279.27)	1,896,383.32	690,331.13	2,586,714.45	2,535,637.59	133.71%
Bladen.....	3,984,300.01	(306,469.67)	3,677,830.34	948,232.15	26,357.01	4,967,314.81	(314,895.31)	4,652,419.50	848,899.71	5,501,319.21	5,566,556.05	119.65%
Brunswick.....	25,592,609.21	(1,129,870.57)	24,462,738.64	2,972,089.24	202,172.35	28,816,525.80	(1,179,525.57)	27,637,000.23	(612,433.26)	27,024,566.97	28,070,244.95	101.57%
Buncombe***.....	84,579,426.10	(7,682,246.98)	76,897,179.12	8,183,225.13	693,382.67	93,606,371.21	(7,832,584.29)	85,773,786.92	(4,927,005.10)	80,846,781.82	81,302,931.77	94.79%
Burke.....	11,857,558.06	(768,342.18)	11,089,215.88	2,881,593.49	87,988.33	14,850,161.72	(791,364.02)	14,058,797.70	15,850,181.35	15,889,180.72	15,889,180.72	113.02%
Cabarrus***.....	57,393,531.48	(4,331,155.62)	53,062,375.86	4,742,253.51	394,542.23	62,634,742.00	(4,435,570.40)	58,199,171.60	(2,727,171.02)	55,472,000.58	55,725,858.97	95.75%
Caldwell.....	10,703,164.45	(549,672.06)	10,153,492.39	2,493,056.29	79,489.70	13,296,704.26	(570,665.88)	12,726,038.38	1,640,301.61	14,366,339.99	14,402,686.46	113.17%
Camden.....	1,064,956.08	(62,124.64)	1,002,831.44	186,187.71	7,337.34	1,260,737.84	(64,381.35)	1,196,356.49	249,058.95	1,445,415.44	1,387,146.28	115.95%
Carteret.....	19,057,538.17	(576,814.18)	18,480,723.99	2,473,024.28	134,825.76	21,706,788.13	(618,214.10)	21,088,574.03	(1,244,212.24)	19,844,361.79	20,332,383.88	96.41%
Caswell.....	1,171,016.35	(14,447.21)	1,156,569.14	495,896.51	9,953.48	1,679,223.24	(16,804.11)	1,662,419.13	904,114.08	2,566,533.21	2,481,332.48	149.26%
Catawba***.....	40,506,975.82	(2,597,326.02)	37,909,649.80	4,864,998.71	268,175.94	45,714,490.61	(2,671,666.16)	43,042,824.45	(667,284.78)	42,375,539.67	42,033,194.26	97.65%
Chatham.....	8,956,045.60	(495,094.87)	8,460,950.73	1,461,649.43	63,585.91	10,498,703.50	(512,517.43)	9,986,186.07	1,123,122.81	11,109,308.88	11,135,139.53	111.51%
Cherokee.....	4,957,408.37	(284,321.35)	4,673,087.02	879,615.67	40,909.67	5,888,084.47	(294,472.11)	5,593,612.36	205,168.77	5,798,781.13	5,731,234.30	102.46%
Chowan.....	2,187,820.35	(245,554.39)	1,942,265.96	452,512.89	10,432.67	2,654,446.00	(249,234.48)	2,405,211.52	255,601.59	2,660,813.11	2,733,467.34	113.65%
Clay.....	1,263,829.15	(64,761.24)	1,199,067.91	267,716.41	14,931.15	1,548,902.46	(67,186.99)	1,481,715.47	228,140.27	1,709,855.74	1,674,308.53	113.00%
Cleveland.....	15,977,371.61	(1,887,630.05)	14,089,741.56	2,999,798.91	120,834.13	19,127,971.07	(1,917,596.47)	17,210,374.60	1,412,278.27	18,622,652.87	18,588,908.63	108.01%
Columbus.....	7,572,575.64	(671,218.94)	6,901,356.70	1,578,133.23	50,888.38	9,217,812.45	(687,434.14)	8,530,378.31	1,178,839.43	9,709,217.74	8,950,317.53	104.92%
Craven.....	19,326,653.40	(1,605,878.66)	17,720,774.74	2,830,918.76	132,238.67	22,327,438.43	(1,643,506.26)	20,683,932.17	828,157.99	21,512,090.16	21,663,516.82	104.74%
Cumberland***.....	83,216,130.61	(5,954,023.01)	77,262,107.60	9,209,334.78	580,135.98	93,147,134.88	(6,095,556.52)	87,051,578.36	(760,908.64)	86,290,669.72	85,374,894.71	98.07%
Currituck.....	8,063,635.58	(130,283.79)	7,933,351.79	649,120.77	52,707.18	8,783,272.12	(148,092.38)	8,635,179.74	(803,361.15)	7,831,818.59	7,688,102.27	89.03%
Dare.....	25,336,814.13	(503,443.29)	24,833,370.84	1,736,206.89	121,397.07	27,249,219.91	(558,245.11)	26,690,974.80	(4,533,802.67)	22,157,172.13	23,078,720.70	86.47%
Davidson.....	20,113,003.16	(1,043,120.23)	19,069,882.93	4,567,292.82	114,522.84	24,836,779.36	(1,085,080.77)	23,751,698.59	3,447,114.09	27,198,812.68	26,853,447.71	113.06%
Davie.....	5,846,732.35	(224,119.45)	5,622,612.90	1,016,419.58	41,976.26	6,917,582.22	(236,573.48)	6,681,008.74	681,195.15	7,362,203.89	7,135,533.86	106.80%
Duplin***.....	7,732,949.21	(358,406.74)	7,374,542.47	1,544,682.58	53,601.31	9,344,291.00	(371,464.64)	8,972,826.36	1,342,987.33	10,315,813.69	10,344,194.02	115.28%
Durham***.....	113,358,834.41	(16,171,934.05)	97,186,900.36	8,079,231.23	713,952.90	122,314,554.87	(16,334,470.38)	105,980,084.49	(7,057,709.24)	98,922,375.25	100,790,146.84	95.10%
Forsyth***.....	6,675,611.58	(700,716.73)	5,974,894.85	1,699,913.33	43,240.33	8,428,969.44	(711,220.93)	7,717,748.51	1,363,725.46	9,081,473.97	9,112,210.67	118.07%
Edgecombe***.....	90,952,068.70	(10,266,607.97)	80,685,460.73	11,277,029.07	565,354.36	102,952,638.50	(10,424,794.34)	92,527,844.16	(2,430,820.51)	90,097,023.65	88,633,439.18	95.79%
Franklin.....	6,173,844.94	(411,055.22)	5,762,789.72	1,340,643.23	42,478.64	7,569,228.59	(423,317.00)	7,145,911.59	1,655,144.11	8,801,055.70	8,641,570.92	120.93%
Gaston.....	36,412,169.56	(3,107,336.24)	33,304,833.32	6,497,443.77	218,032.96	43,203,305.59	(3,182,995.54)	40,020,310.05	2,065,293.52	42,085,603.57	42,258,831.49	105.59%
Gates.....	587,909.35	(47,371.02)	540,538.33	321,159.60	3,716.21	914,025.00	(48,610.86)	865,414.14	469,375.55	1,334,789.69	1,291,687.83	149.26%
Graham.....	1,128,281.16	(45,790.43)	1,082,490.73	260,021.33	11,396.10	1,401,880.32	(47,972.16)	1,353,908.16	178,644.52	1,532,552.68	1,513,341.83	111.78%
Granville.....	6,150,343.39	(717,352.79)	5,432,990.60	1,516,555.56	39,634.91	7,717,384.46	(728,203.39)	6,989,181.07	1,710,422.00	8,699,603.07	8,779,733.08	125.62%
Greene***.....	1,247,559.90	(98,668.42)	1,148,891.48	452,904.35	8,606.80	1,711,028.44	(100,625.81)	1,610,402.63	800,171.32	2,410,573.95	2,332,741.76	144.85%
Guilford.....	125,247,520.78	(13,306,262.12)	111,941,258.66	15,227,931.35	824,120.66	141,538,267.57	(13,544,956.90)	127,993,310.67	(3,234,306.59)	124,759,004.08	122,084,333.32	95.38%
Halifax***.....	9,571,572.73	(237,280.26)	9,334,292.47	1,611,264.08	87,505.42	11,287,984.57	(254,922.60)	11,033,061.97	658,432.09	11,691,494.06	11,666,065.23	105.74%
Harnett.....	13,054,606.04	(1,375,715.61)	11,678,890.43	2,736,317.62	143,504.11	15,958,578.53	(1,399,866.37)	14,558,712.16	3,023,255.13	17,581,967.29	17,423,944.75	119.68%
Haywood***.....	13,085,422.57	(548,015.84)	12,537,406.73	1,946,802.16	116,683.26	15,171,581.38	(570,689.23)	14,600,892.15	201,405.73	14,802,297.88	14,798,161.73	101.35%
Henderson.....	19,925,844.82	(1,508,138.45)	18,417,706.37	3,069,730.06	173,754.76	23,207,872.60	(1,546,681.41)	21,661,191.19	825,340.21	22,486,531.40	22,641,422.95	104.53%

TABLE 56. - Continued

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [county attributable] [excludes food] [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Gross collections [includes non-county attributable, food] [\$]	Refunds [includes non-county attributable, food] [\$]	Total net collections** [Σ:col D,E,F or Σ:col G,H] [\$]	§ 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 a % of net collections [%]
				Local food tax 2% rate	Other							
				[\$]	[\$]							
Hertford***	4,564,971.97	(467,354.89)	4,097,617.08	827,581.03	28,263.07	5,426,901.31	(473,440.13)	4,953,461.18	321,703.11	5,275,164.29	5,263,979.30	106.27%
Hoke	3,755,430.24	(95,117.91)	3,660,312.33	912,894.82	27,426.49	4,703,632.12	(102,998.48)	4,600,633.64	1,539,952.37	6,140,586.01	6,020,415.71	130.86%
Hyde	1,183,677.32	(24,989.70)	1,158,687.62	151,809.84	47,394.83	1,384,961.60	(27,069.31)	1,357,892.29	3,629.34	1,361,521.63	1,346,118.11	99.13%
Iredell	38,341,255.82	(1,790,942.06)	36,550,313.76	4,507,854.98	267,044.26	43,193,891.23	(1,868,678.23)	41,325,213.00	(1,049,098.05)	40,276,114.95	39,927,096.20	96.62%
Jackson	7,701,005.84	(452,011.41)	7,248,994.43	1,176,705.19	63,228.40	8,955,821.16	(466,893.14)	8,488,928.02	225,770.04	8,714,698.06	8,796,764.32	103.63%
Johnston	28,251,856.45	(1,510,126.69)	26,741,729.76	4,235,077.69	215,137.33	32,759,861.39	(1,567,916.61)	31,191,944.78	1,963,633.48	33,155,578.26	32,974,234.01	105.71%
Jones	639,062.17	(52,935.27)	586,126.90	186,544.61	4,342.19	831,001.21	(53,987.51)	777,013.70	372,358.69	1,149,372.39	1,078,527.78	138.80%
Lee***	13,578,602.58	(833,428.23)	12,745,174.35	1,895,240.18	92,762.67	15,589,768.26	(856,591.06)	14,733,177.20	91,203.94	14,824,381.14	14,591,098.79	99.04%
Lenoir	10,657,768.58	(965,683.17)	9,692,085.41	1,884,294.18	76,260.17	12,639,016.75	(986,376.99)	11,652,639.76	557,703.27	12,210,343.03	11,682,181.69	100.25%
Lincoln	11,234,929.61	(495,607.84)	10,739,321.77	2,157,095.97	81,068.02	13,495,793.45	(518,307.69)	12,977,485.76	1,283,897.17	14,261,382.93	14,033,981.38	108.14%
Macon	8,390,942.30	(513,366.62)	7,877,575.68	1,113,745.28	68,173.03	9,586,837.81	(527,343.82)	9,059,493.99	(246,464.03)	8,813,029.96	8,715,048.01	96.20%
Madison	1,739,734.35	(154,878.12)	1,584,856.23	510,002.16	19,725.82	2,272,678.54	(158,094.33)	2,114,584.21	667,865.03	2,782,449.24	2,716,240.28	128.45%
Martin***	4,341,859.58	(292,639.90)	4,049,219.68	684,079.50	32,720.63	5,066,253.83	(300,234.02)	4,766,019.81	312,395.19	5,078,415.00	5,099,054.04	106.99%
McDowell	6,149,603.67	(310,062.26)	5,839,541.41	1,313,262.85	50,787.87	7,525,103.32	(321,511.19)	7,203,592.13	821,512.02	8,025,104.15	8,249,044.22	114.51%
Mecklenburg	375,382,002.07	(38,257,389.66)	337,124,612.41	27,562,763.09	2,108,752.33	405,636,198.71	(38,840,070.88)	366,796,127.83	(20,761,401.62)	346,034,726.21	337,144,999.01	91.92%
Mitchell	2,769,358.71	(195,471.83)	2,573,886.88	502,861.34	23,013.41	3,300,210.93	(200,449.30)	3,099,761.63	135,271.74	3,235,033.37	3,166,968.94	102.17%
Montgomery***	3,195,658.65	(129,477.29)	3,066,181.36	823,533.53	23,809.69	4,048,347.80	(134,823.22)	3,913,524.58	722,468.78	4,635,993.36	4,561,144.53	116.55%
Moore	21,210,236.09	(1,304,205.47)	19,906,030.62	2,806,037.64	154,534.13	24,207,144.64	(1,340,542.25)	22,866,602.39	(509,881.20)	22,356,721.19	22,858,043.07	99.96%
Nash	19,461,287.88	(1,895,832.44)	17,565,455.44	3,227,113.47	133,524.11	22,853,075.74	(1,926,982.72)	20,926,093.02	430,858.59	21,356,951.61	20,799,913.02	99.40%
New Hanover***	76,054,125.36	(4,200,336.75)	71,853,788.61	6,642,240.59	617,237.39	83,449,608.32	(4,336,341.73)	79,113,266.59	(5,705,312.04)	73,407,954.55	73,890,871.44	93.40%
Northampton	1,747,782.27	(81,447.29)	1,666,334.98	376,738.17	14,714.25	2,142,436.47	(84,649.07)	2,057,787.40	685,208.66	2,742,996.06	2,731,526.69	132.74%
Onslow***	43,503,690.34	(1,582,705.53)	41,920,984.81	4,427,869.81	306,112.38	48,318,409.18	(1,663,442.18)	46,654,967.00	(84,036.10)	46,570,930.90	46,784,423.03	100.28%
Orange***	28,321,621.76	(3,150,521.40)	25,171,100.36	4,040,693.16	181,713.58	32,575,778.97	(3,182,271.87)	29,393,507.10	1,433,964.14	30,827,471.24	31,983,476.20	108.81%
Pamlico	1,528,834.94	(80,949.59)	1,447,885.35	372,996.50	9,595.79	1,914,499.96	(84,022.08)	1,830,477.88	301,228.05	2,131,705.93	2,112,919.19	115.43%
Pasquotank	8,733,701.57	(578,309.61)	8,155,391.96	1,291,799.63	60,223.06	10,104,745.17	(597,330.52)	9,507,414.65	(9,685.07)	9,497,729.58	9,442,365.25	99.32%
Pender	6,636,230.25	(284,842.97)	6,351,387.28	1,285,216.53	81,824.03	8,016,821.58	(298,393.74)	7,718,427.84	1,095,635.41	8,814,063.25	8,735,851.34	113.18%
Perquimans	1,022,838.91	(60,927.24)	961,911.67	322,307.39	6,960.42	1,354,142.45	(62,962.97)	1,291,179.48	440,057.62	1,731,237.10	1,776,869.20	137.62%
Person	5,744,383.62	(166,939.63)	5,577,443.99	1,137,476.26	42,324.00	6,935,788.91	(178,544.66)	6,757,244.25	598,800.61	7,356,044.86	7,317,546.61	108.29%
Pitt***	44,031,257.58	(6,724,150.31)	37,307,107.27	4,742,030.01	159,454.95	48,992,781.68	(6,784,189.45)	42,208,592.23	178,289.44	42,386,881.67	42,919,730.75	101.68%
Polk	1,877,280.76	(217,436.78)	1,659,843.98	534,932.90	12,275.41	2,427,978.01	(220,925.72)	2,207,052.29	614,787.46	2,821,839.75	2,809,885.17	127.31%
Randolph***	20,144,925.19	(1,374,916.77)	18,770,008.42	3,928,937.38	145,445.06	24,253,038.04	(1,408,647.18)	22,844,390.86	3,006,535.32	25,850,926.18	25,634,996.61	112.22%
Richmond	6,699,238.98	(290,355.83)	6,408,883.15	1,366,195.83	45,226.57	8,123,193.26	(302,887.71)	7,820,305.55	734,238.03	8,554,543.58	8,781,181.68	112.29%
Robeson***	20,046,614.48	(1,126,696.60)	18,919,917.88	3,590,660.08	139,679.88	23,813,148.25	(1,162,890.41)	22,650,257.84	2,559,368.55	25,209,626.39	25,434,744.51	112.29%
Rockingham	12,650,870.15	(673,049.78)	11,977,820.37	2,913,867.63	89,863.37	15,679,134.89	(697,583.52)	14,981,551.37	1,709,463.51	16,691,014.88	16,667,504.74	111.25%
Rowan***	22,069,792.03	(954,584.84)	21,115,207.19	3,883,930.59	157,130.53	26,151,381.34	(995,113.03)	25,156,268.31	2,255,568.78	27,411,837.09	26,557,035.42	105.57%
Rutherford	10,047,680.37	(604,094.48)	9,443,585.89	1,983,486.34	82,369.78	12,132,539.42	(623,097.41)	11,509,442.01	1,072,474.29	12,581,916.30	12,427,968.62	107.98%
Sampson***	8,737,757.75	(362,949.96)	8,374,807.79	1,710,150.17	62,091.69	10,524,942.94	(377,893.29)	10,147,049.65	1,341,366.57	11,488,416.22	11,268,285.27	111.05%
Scotland	5,234,173.98	(424,673.13)	4,809,500.85	1,146,193.29	41,987.71	6,431,199.78	(433,517.93)	5,997,681.85	609,617.18	6,607,299.03	6,526,848.74	108.82%
Stanly	9,897,480.43	(462,531.03)	9,434,949.40	1,930,227.93	73,201.29	11,921,317.57	(482,938.95)	11,438,378.62	699,478.31	12,137,856.93	12,033,038.23	105.20%
Stokes	3,650,794.61	(225,455.07)	3,425,339.54	1,111,740.73	27,390.85	4,796,784.74	(232,313.62)	4,564,471.12	1,537,513.36	6,101,984.48	6,108,086.54	133.82%
Surry***	17,198,677.99	(852,709.22)	16,345,968.77	2,606,482.61	123,733.81	19,957,872.16	(881,686.97)	19,076,185.19	56,719.13	19,132,904.32	19,265,441.11	100.99%
Swain	1,945,351.83	(59,783.71)	1,885,568.12	410,415.85	18,609.50	2,378,164.76	(63,571.29)	2,314,593.47	243,223.58	2,557,817.05	2,563,113.55	110.74%
Transylvania	5,624,846.33	(483,158.27)	5,141,688.06	1,022,429.62	51,903.36	6,709,349.55	(493,328.51)	6,216,021.04	386,307.41	6,602,328.45	6,782,190.90	109.11%
Tyrrell	422,286.22	(28,281.65)	394,004.57	101,589.66	2,835.99	527,469.54	(29,039.32)	498,430.22	120,666.37	619,096.59	613,517.35	123.09%
Union	30,485,888.66	(2,210,086.47)	28,275,802.19	4,647,300.35	219,595.20	35,412,823.82	(2,270,126.08)	33,142,697.74	3,241,305.04	36,384,002.78	36,325,373.42	109.60%

TABLE 56. - Continued

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [county attributable] [excludes food] [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Gross collections [includes non-county attributable, food] [\$]	Refunds [includes non-county attributable, food] [\$]	Total net collections** [Σ:col D,E,F or Σ:col G,H] [\$]	§ 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 a % of net collections [%]
				Local food tax 2% rate [\$]	Other [\$]							
Vance.....	7,814,723.93	(388,972.56)	7,425,751.37	1,480,051.74	56,280.43	9,366,513.18	(404,429.64)	8,962,083.54	430,376.40	9,392,459.94	9,459,125.72	105.55%
Wake.....	255,954,480.74	(18,744,259.96)	237,210,220.78	25,903,049.54	1,524,679.73	283,885,731.90	(19,247,781.85)	264,637,950.05	(13,168,063.42)	251,469,886.63	247,500,474.35	93.52%
Warren.....	1,540,512.93	(85,500.99)	1,455,011.94	489,667.99	12,172.29	2,044,898.58	(88,046.36)	1,956,852.22	689,160.52	2,646,012.74	2,594,850.58	132.60%
Washington.....	1,514,063.32	(100,807.68)	1,413,255.64	408,173.31	18,388.40	1,943,201.92	(103,384.57)	1,839,817.35	304,228.39	2,144,045.74	2,167,824.10	117.83%
Watauga.....	14,127,129.11	(1,544,350.81)	12,582,778.30	1,573,390.98	77,382.88	15,805,125.46	(1,571,573.30)	14,233,552.16	(542,329.38)	13,691,222.78	13,808,721.28	97.02%
Wayne.....	22,090,893.60	(1,254,181.49)	20,836,712.11	3,556,365.78	152,996.60	25,845,272.01	(1,299,197.52)	24,546,074.49	992,004.68	25,538,079.17	25,075,702.13	102.16%
Wilkes***.....	11,081,201.43	(851,654.60)	10,229,546.83	2,022,898.20	77,399.11	13,202,969.37	(873,125.23)	12,329,844.14	1,227,849.52	13,557,693.66	13,580,824.74	110.15%
Wilson.....	17,706,030.13	(1,191,877.94)	16,514,152.19	2,556,160.73	113,578.92	20,412,643.63	(1,228,751.79)	19,183,891.84	(48,632.09)	19,135,259.75	18,917,771.20	98.61%
Yadkin.....	3,661,343.57	(205,513.32)	3,455,830.25	1,010,628.14	25,997.94	4,704,810.80	(212,354.47)	4,492,456.33	1,070,596.97	5,563,053.30	5,538,431.79	123.28%
Yancey.....	2,151,457.34	(100,874.84)	2,050,582.50	524,134.95	22,870.68	2,702,304.65	(104,716.52)	2,597,588.13	394,235.19	2,991,823.32	2,988,996.24	115.07%
Totals.....	2,266,993,358.76	(185,574,421.72)	2,081,418,937.04	279,080,133.82	15,099,026.40	2,565,227,204.41	(189,629,107.15)	2,375,598,097.26	-	2,375,598,097.26	2,360,021,944.67	99.34%
Less administrative costs:												
pursuant to § 105-472.....								(7,662,615.60)				
pursuant to § 105-501.....								(7,480,470.82)				
pursuant to § 105-507.3.....								(433,066.17)				
Distributable to units.....								2,360,021,944.67				

*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 2012-13 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, 2012 through June 30, 2013 was \$15,576,152.59.

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. § 105-164.44G requires that twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486: the distributable portion of these proceeds is 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 Durham, Orange, and Mecklenburg Counties. 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-five (25) 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 2012-2013**

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			
Alamance.....	17,178,207.29	2,452,025.64	1.75722%	19,630,232.93	(65,514.84)	19,564,718.09
Alexander.....	1,553,814.64	433,132.21	0.31040%	1,986,946.85	(6,626.30)	1,980,320.55
Alleghany.....	599,852.36	177,857.65	0.12746%	777,710.01	(2,599.30)	775,110.71
Anson.....	1,205,407.61	285,415.10	0.20454%	1,490,822.71	(4,968.80)	1,485,853.91
Ashe.....	1,964,432.98	389,581.77	0.27919%	2,354,014.75	(7,869.15)	2,346,145.60
Avery.....	1,883,568.92	403,870.68	0.28943%	2,287,439.60	(7,650.63)	2,279,788.97
Beaufort.....	4,184,898.40	887,014.15	0.63567%	5,071,912.55	(16,919.23)	5,054,993.32
Bertie.....	735,203.57	120,422.96	0.08630%	855,626.53	(2,848.21)	852,778.32
Bladen.....	1,851,814.90	439,997.59	0.31532%	2,291,812.49	(7,649.80)	2,284,162.69
Brunswick.....	12,301,327.43	1,385,200.06	0.99269%	13,686,527.49	(45,790.50)	13,640,736.99
Buncombe.....	34,366,160.30	4,670,614.85	3.34715%	39,036,775.15	(130,359.00)	38,906,416.15
Burke.....	5,579,382.12	1,569,658.07	1.12488%	7,149,040.19	(23,860.38)	7,125,179.81
Cabarrus.....	23,699,074.70	2,128,236.91	1.52518%	25,827,311.61	(86,065.40)	25,741,246.21
Caldwell.....	5,109,860.82	1,291,610.55	0.92562%	6,401,471.37	(21,357.89)	6,380,113.48
Camden.....	504,721.80	42,601.47	0.03053%	547,323.27	(1,823.09)	545,500.18
Carteret.....	9,298,936.71	1,497,097.24	1.07288%	10,796,033.95	(36,106.96)	10,759,926.99
Caswell.....	580,409.41	153,968.39	0.11034%	734,377.80	(2,450.93)	731,926.87
Catawba.....	16,966,486.06	2,625,739.07	1.88171%	19,592,225.13	(65,349.14)	19,526,875.99
Chatham.....	4,256,661.07	530,391.65	0.38010%	4,787,052.72	(15,970.62)	4,771,082.10
Cherokee.....	2,348,695.12	484,468.99	0.34719%	2,833,164.11	(9,454.06)	2,823,710.05
Chowan.....	981,481.06	238,752.91	0.17110%	1,220,233.97	(4,074.62)	1,216,159.35
Clay.....	602,444.08	116,125.11	0.08322%	718,569.19	(2,400.02)	716,169.17
Cleveland.....	7,087,996.47	1,580,277.05	1.13249%	8,668,273.52	(28,911.63)	8,639,361.89
Columbus.....	3,471,854.41	743,427.43	0.53277%	4,215,281.84	(14,078.93)	4,201,202.91
Craven.....	8,921,310.18	1,315,918.42	0.94304%	10,237,228.60	(34,158.31)	10,203,070.29
Cumberland.....	34,563,193.40	4,476,333.24	3.20792%	39,039,526.64	(130,287.76)	38,909,238.88
Currituck.....	3,989,375.97	307,615.93	0.22045%	4,296,991.90	(14,527.44)	4,282,464.46
Dare.....	12,505,943.44	1,242,520.35	0.89044%	13,748,463.79	(46,315.89)	13,702,147.90
Davidson.....	9,597,574.74	2,205,863.02	1.58081%	11,803,437.76	(39,378.52)	11,764,059.24
Davie.....	2,828,895.42	416,206.00	0.29827%	3,245,101.42	(10,820.26)	3,234,281.16
Duplin.....	3,304,031.79	686,969.52	0.49231%	3,991,001.31	(13,317.60)	3,977,683.71
Durham.....	41,519,001.71	4,152,042.15	2.97552%	45,671,043.86	(152,245.50)	45,518,798.36
Edgecombe.....	2,945,109.45	887,446.73	0.63598%	3,832,556.18	(12,794.82)	3,819,761.36
Forsyth.....	40,609,271.78	6,155,753.63	4.41146%	46,765,025.41	(156,068.24)	46,608,957.17
Franklin.....	2,900,968.08	451,300.33	0.32342%	3,352,268.41	(11,172.10)	3,341,096.31
Gaston.....	16,790,302.76	3,501,185.47	2.50909%	20,291,488.23	(67,690.69)	20,223,797.54
Gates.....	272,134.45	147,842.58	0.10595%	419,977.03	(1,398.97)	418,578.06
Graham.....	544,260.70	130,916.35	0.09382%	675,177.05	(2,256.43)	672,920.62
Granville.....	2,717,510.72	637,697.94	0.45700%	3,355,208.66	(11,185.86)	3,344,022.80
Greene.....	565,421.47	142,860.99	0.10238%	708,282.46	(2,365.02)	705,917.44
Guilford.....	56,344,526.44	8,082,634.33	5.79234%	64,427,160.77	(214,836.86)	64,212,323.91
Halifax.....	4,177,304.96	824,472.30	0.59085%	5,001,777.26	(16,672.75)	4,985,104.51
Harnett.....	5,871,911.84	1,029,665.96	0.73790%	6,901,577.80	(22,994.90)	6,878,582.90
Haywood.....	5,610,059.02	1,085,537.80	0.77794%	6,695,596.82	(22,378.48)	6,673,218.34
Henderson.....	9,270,142.91	1,505,539.40	1.07893%	10,775,682.31	(35,965.56)	10,739,716.75

TABLE 57. - Continued

County	Tax Allocation					
	Point -of -sale * [excludes food] [\$]	Food		Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Hertford.....	1,832,303.26	473,068.57	0.33902%	2,305,371.83	(7,687.42)	2,297,684.41
Hoke.....	1,842,735.66	208,040.14	0.14909%	2,050,775.80	(6,831.95)	2,043,943.85
Hyde.....	578,870.25	67,844.26	0.04862%	646,714.51	(2,180.91)	644,533.60
Iredell.....	18,368,306.94	2,176,950.34	1.56009%	20,545,257.28	(68,491.78)	20,476,765.50
Jackson.....	3,643,637.97	590,142.69	0.42292%	4,233,780.66	(14,147.72)	4,219,632.94
Johnston.....	13,444,697.61	1,747,041.39	1.25200%	15,191,739.00	(50,640.36)	15,141,098.64
Jones.....	294,814.37	37,717.55	0.02703%	332,531.92	(1,113.24)	331,418.68
Lee.....	5,696,325.22	1,053,192.42	0.75476%	6,749,517.64	(22,524.24)	6,726,993.40
Lenoir.....	4,873,608.93	1,026,568.16	0.73568%	5,900,177.09	(19,679.79)	5,880,497.30
Lincoln.....	5,401,946.06	1,015,795.67	0.72796%	6,417,741.73	(21,395.03)	6,396,346.70
Macon.....	3,960,007.65	617,004.14	0.44217%	4,577,011.79	(15,308.52)	4,561,703.27
Madison.....	796,538.63	204,705.14	0.14670%	1,001,243.77	(3,349.74)	997,894.03
Martin.....	1,813,356.77	334,951.86	0.24004%	2,148,308.63	(7,166.25)	2,141,142.38
McDowell.....	2,937,667.49	657,289.37	0.47104%	3,594,956.86	(12,004.45)	3,582,952.41
Mecklenburg.....	136,100,824.34	14,009,247.31	10.03961%	150,110,071.65	(500,206.86)	149,609,864.79
Mitchell.....	1,295,254.83	278,605.54	0.19966%	1,573,860.37	(5,259.79)	1,568,600.58
Montgomery.....	1,370,189.73	420,489.87	0.30134%	1,790,679.60	(5,972.58)	1,784,707.02
Moore.....	10,024,218.57	1,516,032.82	1.08645%	11,540,251.39	(38,506.73)	11,501,744.66
Nash.....	8,839,282.86	1,837,616.83	1.31691%	10,676,899.69	(35,660.42)	10,641,239.27
New Hanover....	32,204,148.74	3,662,172.81	2.62446%	35,866,321.55	(119,730.32)	35,746,591.23
Northampton.....	839,643.30	60,350.95	0.04325%	899,994.25	(2,999.53)	896,994.72
Onslow.....	18,776,573.82	1,762,474.51	1.26306%	20,539,048.33	(68,529.71)	20,470,518.62
Orange.....	10,808,265.07	2,081,993.32	1.49204%	12,890,258.39	(43,079.45)	12,847,178.94
Pamlico.....	729,906.74	182,211.30	0.13058%	912,118.04	(3,041.68)	909,076.36
Pasquotank.....	4,102,561.78	706,923.77	0.50661%	4,809,485.55	(16,032.67)	4,793,452.88
Pender.....	3,185,429.37	515,251.53	0.36925%	3,700,680.90	(12,383.65)	3,688,297.25
Perquimans.....	485,569.56	126,785.97	0.09086%	612,355.53	(2,039.47)	610,316.06
Person.....	2,807,068.04	563,978.92	0.40417%	3,371,046.96	(11,237.72)	3,359,809.24
Pitt.....	16,807,519.76	2,283,447.31	1.63641%	19,090,967.07	(63,655.11)	19,027,311.96
Polk.....	837,647.68	238,976.18	0.17126%	1,076,623.86	(3,594.23)	1,073,029.63
Randolph.....	8,397,168.41	1,865,538.78	1.33692%	10,262,707.19	(34,240.58)	10,228,466.61
Richmond.....	3,223,057.05	694,365.15	0.49761%	3,917,422.20	(13,055.70)	3,904,366.50
Robeson.....	8,469,681.37	1,644,912.00	1.17881%	10,114,593.37	(33,732.28)	10,080,861.09
Rockingham.....	6,027,805.99	1,561,146.13	1.11878%	7,588,952.12	(25,320.01)	7,563,632.11
Rowan.....	9,454,775.66	1,884,069.73	1.35020%	11,338,845.39	(37,838.92)	11,301,006.47
Rutherford.....	4,750,606.47	995,994.94	0.71377%	5,746,601.41	(19,182.22)	5,727,419.19
Sampson.....	3,746,965.77	789,489.63	0.56578%	4,536,455.40	(15,133.67)	4,521,321.73
Scotland.....	2,418,351.17	625,292.83	0.44811%	3,043,644.00	(10,154.74)	3,033,489.26
Stanly.....	4,746,602.77	1,050,080.67	0.75253%	5,796,683.44	(19,331.50)	5,777,351.94
Stokes.....	1,724,236.45	424,662.15	0.30433%	2,148,898.60	(7,164.08)	2,141,734.52
Surry.....	7,314,528.03	1,542,545.43	1.10545%	8,857,073.46	(29,544.48)	8,827,528.98
Swain.....	948,650.11	204,886.55	0.14683%	1,153,536.66	(3,866.40)	1,149,670.26
Transylvania.....	2,583,866.74	541,722.30	0.38822%	3,125,589.04	(10,448.50)	3,115,140.54
Tyrrell.....	197,861.87	38,708.28	0.02774%	236,570.15	(790.86)	235,779.29
Union.....	14,223,335.25	1,681,973.83	1.20537%	15,905,309.08	(53,064.16)	15,852,244.92

TABLE 57. - Continued

County	Tax Allocation			Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Vance.....	3,735,279.44	821,807.08	0.58894%	4,557,086.52	(15,189.01)	4,541,897.51
Wake.....	119,403,953.74	12,567,591.28	9.00644%	131,971,545.02	(440,025.61)	131,531,519.41
Warren.....	732,617.92	187,471.95	0.13435%	920,089.87	(3,074.10)	917,015.77
Washington.....	712,818.10	218,994.03	0.15694%	931,812.13	(3,111.47)	928,700.66
Watauga.....	6,327,469.11	822,211.74	0.58923%	7,149,680.85	(23,887.91)	7,125,792.94
Wayne.....	10,485,355.54	1,770,442.24	1.26877%	12,255,797.78	(40,873.05)	12,214,924.73
Wilkes.....	4,565,364.37	1,017,512.00	0.72919%	5,582,876.37	(18,614.82)	5,564,261.55
Wilson.....	8,313,279.03	1,379,297.53	0.98846%	9,692,576.56	(32,348.67)	9,660,227.89
Yadkin.....	1,739,612.72	454,998.14	0.32607%	2,194,610.86	(7,322.26)	2,187,288.60
Yancey	1,030,467.86	263,660.81	0.18895%	1,294,128.67	(4,322.25)	1,289,806.42
Totals.....	974,133,575.40	139,540,055.78	100.00000%	1,113,673,631.18	(3,715,619.96)	1,109,958,011.22

*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 2012-13 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 2012-2013**

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	7,694,947.69	1,101,278.92	8,796,226.61	(29,347.94)	200,988.28	8,967,866.95
Alexander.....	1.00	1,892,502.05	270,852.23	2,163,354.28	(7,217.78)	6,290.51	2,162,427.01
Alleghany.....	1.04	559,871.92	80,121.88	639,993.80	(2,135.44)	27,385.86	665,244.22
Anson.....	1.00	1,314,342.10	188,061.34	1,502,403.44	(5,013.90)	4,368.03	1,501,757.57
Ashe.....	0.97	1,384,320.11	198,116.66	1,582,436.77	(5,279.80)	(42,733.28)	1,534,423.69
Avery.....	1.12	900,330.56	128,850.36	1,029,180.92	(3,433.85)	126,133.74	1,151,880.81
Beaufort.....	1.06	2,417,082.91	345,915.10	2,762,998.01	(9,218.84)	173,329.91	2,927,109.08
Bertie.....	0.97	1,058,290.54	151,443.12	1,209,733.66	(4,036.65)	(32,668.77)	1,173,028.24
Bladen.....	1.04	1,775,654.67	254,117.28	2,029,771.95	(6,772.46)	86,855.82	2,109,855.31
Brunswick....	1.17	5,543,690.57	793,444.59	6,337,135.16	(21,142.00)	1,092,596.34	7,408,589.50
Buncombe....	1.06	12,270,990.32	1,756,305.14	14,027,295.46	(46,797.66)	879,970.89	14,860,468.69
Burke.....	1.02	4,583,610.40	655,967.71	5,239,578.11	(17,482.20)	119,720.71	5,341,816.62
Cabarrus.....	1.05	9,132,129.94	1,307,008.30	10,439,138.24	(34,828.13)	550,788.58	10,955,098.69
Caldwell.....	1.02	4,197,536.03	600,722.87	4,798,258.90	(16,009.48)	109,636.95	4,891,886.37
Camden.....	0.92	501,669.75	71,793.12	573,462.87	(1,913.45)	(44,075.79)	527,473.63
Carteret.....	1.14	3,409,388.64	487,963.52	3,897,352.16	(13,002.60)	555,369.68	4,439,719.24
Caswell.....	0.95	1,194,608.41	170,964.06	1,365,572.47	(4,556.27)	(64,108.71)	1,296,907.49
Catawba.....	0.99	7,823,279.05	1,119,629.82	8,942,908.87	(29,837.82)	(63,164.57)	8,849,906.48
Chatham.....	1.02	3,253,397.78	465,628.89	3,719,026.67	(12,407.90)	84,977.54	3,791,596.31
Cherokee.....	0.98	1,380,587.83	197,573.34	1,578,161.17	(5,265.75)	(26,882.41)	1,546,013.01
Chowan.....	1.09	746,810.83	106,879.99	853,690.82	(2,848.34)	79,090.19	929,932.67
Clay.....	0.96	529,656.74	75,795.65	605,452.39	(2,020.27)	(22,387.05)	581,045.07
Cleveland.....	1.01	4,959,429.89	709,760.93	5,669,190.82	(18,915.35)	73,010.72	5,723,286.19
Columbus.....	0.81	2,916,362.83	417,352.90	3,333,715.73	(11,123.50)	(621,863.95)	2,700,728.28
Craven.....	1.04	5,292,801.94	757,500.17	6,050,302.11	(20,186.10)	258,898.59	6,289,014.60
Cumberland..	0.98	16,535,579.98	2,366,500.77	18,902,080.75	(63,066.03)	(321,976.02)	18,517,038.70
Currituck....	0.94	1,193,104.28	170,752.42	1,363,856.70	(4,550.44)	(77,626.86)	1,281,679.40
Dare.....	1.49	1,724,727.61	246,843.27	1,971,570.88	(6,577.82)	968,983.03	2,933,976.09
Davidson.....	0.98	8,250,217.83	1,180,714.90	9,430,932.73	(31,466.52)	(160,645.81)	9,238,820.40
Davie.....	0.93	2,096,938.49	300,106.79	2,397,045.28	(7,997.61)	(160,333.47)	2,228,714.20
Duplin.....	1.02	2,996,437.49	428,856.53	3,425,294.02	(11,427.79)	78,266.04	3,492,132.27
Durham.....	1.14	13,719,719.80	1,963,594.54	15,683,314.34	(52,324.26)	2,234,859.98	17,865,850.06
Edgecombe...	1.02	2,837,627.60	406,083.30	3,243,710.90	(10,823.26)	74,116.34	3,307,003.98
Forsyth.....	0.96	17,891,603.30	2,560,637.72	20,452,241.02	(68,236.09)	(756,231.39)	19,627,773.54
Franklin.....	0.97	3,106,960.97	444,671.45	3,551,632.42	(11,849.41)	(95,910.60)	3,443,872.41
Gaston.....	1.03	10,467,839.40	1,498,129.15	11,965,968.55	(39,923.49)	392,725.40	12,318,770.46
Gates.....	0.95	605,585.91	86,658.51	692,244.42	(2,309.93)	(32,498.53)	657,435.96
Graham.....	0.98	451,044.75	64,552.49	515,597.24	(1,720.20)	(8,782.67)	505,094.37
Granville.....	1.03	3,070,412.76	439,428.81	3,509,841.57	(11,710.30)	115,193.62	3,613,324.89
Greene.....	0.95	1,083,156.28	155,021.68	1,238,177.96	(4,130.98)	(58,127.94)	1,175,919.04
Guilford.....	0.94	24,962,558.27	3,572,648.51	28,535,206.78	(95,203.29)	(1,624,141.13)	26,815,862.36
Halifax.....	1.01	2,748,889.16	393,395.89	3,142,285.05	(10,484.50)	40,467.84	3,172,268.39
Harnett.....	0.99	5,961,854.27	853,325.83	6,815,180.10	(22,735.98)	(48,134.98)	6,744,309.14
Haywood.....	1.02	3,008,894.41	430,632.18	3,439,526.59	(11,475.49)	78,591.11	3,506,642.21
Henderson....	1.04	5,464,552.36	782,095.33	6,246,647.69	(20,840.77)	267,300.63	6,493,107.55

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			
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Hertford.....	1.01	1,238,653.44	177,256.23	1,415,909.67	(4,724.54)	18,234.59	1,429,419.72
Hoke.....	0.97	2,462,169.26	352,427.34	2,814,596.60	(9,389.29)	(76,006.71)	2,729,200.60
Hyde.....	0.98	293,345.24	41,982.79	335,328.03	(1,118.77)	(5,712.00)	328,497.26
Iredell.....	0.99	8,143,206.90	1,165,452.32	9,308,659.22	(31,057.06)	(65,747.42)	9,211,854.74
Jackson.....	1.05	2,049,258.71	293,281.25	2,342,539.96	(7,815.77)	123,596.59	2,458,320.78
Johnston.....	1.00	8,691,944.01	1,244,018.15	9,935,962.16	(33,149.11)	28,892.06	9,931,705.11
Jones.....	0.90	519,921.06	74,413.53	594,334.59	(1,982.82)	(57,531.82)	534,819.95
Lee.....	0.96	2,941,826.20	421,023.88	3,362,850.08	(11,219.96)	(124,343.15)	3,227,286.97
Lenoir.....	0.88	2,996,701.96	428,863.01	3,425,564.97	(11,429.62)	(399,907.58)	3,014,227.77
Lincoln.....	0.97	3,987,309.46	570,650.15	4,557,959.61	(15,207.35)	(123,086.36)	4,419,665.90
Macon.....	0.98	1,735,355.78	248,370.57	1,983,726.35	(6,618.24)	(33,790.45)	1,943,317.66
Madison.....	0.96	1,066,529.93	152,648.51	1,219,178.44	(4,067.41)	(45,079.68)	1,170,031.35
Martin.....	1.03	1,219,854.38	174,563.82	1,394,418.20	(4,652.90)	45,764.77	1,435,530.07
McDowell.....	1.09	2,291,689.59	327,986.74	2,619,676.33	(8,740.17)	242,700.16	2,853,636.32
Mecklenburg..	0.89	47,348,301.47	6,776,757.89	54,125,059.36	(180,572.58)	(5,778,992.98)	48,165,493.80
Mitchell.....	0.95	783,508.93	112,127.90	895,636.83	(2,988.40)	(42,046.94)	850,601.49
Montgomery..	0.97	1,408,154.28	201,521.83	1,609,676.11	(5,370.81)	(43,468.99)	1,560,836.31
Moore.....	1.11	4,506,733.48	645,002.41	5,151,735.89	(17,188.04)	580,017.13	5,714,564.98
Nash.....	0.93	4,854,542.34	694,748.32	5,549,290.66	(18,515.36)	(371,180.89)	5,159,594.41
New Hanover..	1.07	10,410,750.25	1,490,033.89	11,900,784.14	(39,703.86)	865,229.20	12,726,309.48
Northampton.	1.00	1,105,433.30	158,193.61	1,263,626.91	(4,216.37)	3,674.14	1,263,084.68
Onslow.....	1.04	9,312,415.15	1,332,697.65	10,645,112.80	(35,518.56)	455,514.05	11,065,108.29
Orange.....	1.15	6,842,816.82	979,349.92	7,822,166.74	(26,097.34)	1,192,645.78	8,988,715.18
Pamlico.....	0.99	666,533.46	95,392.72	761,926.18	(2,542.09)	(5,381.59)	754,002.50
Pasquotank....	1.00	2,043,435.75	292,437.93	2,335,873.68	(7,793.80)	6,791.97	2,334,871.85
Pender.....	0.99	2,689,825.63	384,982.50	3,074,808.13	(10,258.22)	(21,717.30)	3,042,832.61
Perquimans....	1.06	683,086.07	97,760.71	780,846.78	(2,605.27)	48,984.50	827,226.01
Person.....	1.00	2,003,615.30	286,748.67	2,290,363.97	(7,641.70)	6,659.78	2,289,382.05
Pitt.....	1.07	8,589,404.53	1,229,291.35	9,818,695.88	(32,759.32)	713,852.99	10,499,789.55
Polk.....	1.00	1,034,023.57	147,978.36	1,182,001.93	(3,943.88)	3,436.86	1,181,494.91
Randolph.....	0.99	7,208,766.02	1,031,699.30	8,240,465.32	(27,493.67)	(58,202.92)	8,154,768.73
Richmond.....	1.09	2,347,225.68	335,915.34	2,683,141.02	(8,952.45)	248,579.49	2,922,768.06
Robeson.....	1.04	6,797,875.06	972,874.04	7,770,749.10	(25,927.04)	332,517.86	8,077,339.92
Rockingham..	1.01	4,726,086.99	676,360.75	5,402,447.74	(18,025.54)	69,575.41	5,453,997.61
Rowan.....	0.92	6,987,046.65	999,930.43	7,986,977.08	(26,648.97)	(613,869.57)	7,346,458.54
Rutherford.....	0.98	3,449,932.85	493,745.70	3,943,678.55	(13,157.76)	(67,176.14)	3,863,344.65
Sampson.....	0.96	3,216,472.64	460,330.27	3,676,802.91	(12,267.47)	(135,951.70)	3,528,583.74
Scotland.....	0.98	1,819,899.79	260,450.23	2,080,350.02	(6,941.18)	(35,436.56)	2,037,972.28
Stanly.....	0.99	3,074,940.92	440,073.63	3,515,014.55	(11,727.68)	(24,826.91)	3,478,459.96
Stokes.....	1.01	2,400,446.63	343,539.29	2,743,985.92	(9,155.26)	35,338.46	2,770,169.12
Surry.....	1.05	3,717,155.96	531,968.59	4,249,124.55	(14,177.46)	224,191.19	4,459,138.28
Swain.....	1.02	718,005.39	102,764.65	820,770.04	(2,738.27)	18,754.13	836,785.90
Transylvania..	1.10	1,679,439.35	240,353.66	1,919,793.01	(6,405.31)	197,001.13	2,110,388.83
Tyrrell.....	0.99	219,701.39	31,440.69	251,142.08	(837.97)	(1,773.93)	248,530.18
Union.....	1.01	10,359,298.14	1,482,663.26	11,841,961.40	(39,507.82)	152,508.42	11,954,962.00

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			
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Vance.....	1.04	2,299,707.17	329,122.33	2,628,829.50	(8,771.03)	112,490.10	2,732,548.57
Wake.....	0.96	46,586,025.85	6,667,729.13	53,253,754.98	(177,663.67)	(1,969,078.22)	51,107,013.09
Warren.....	0.97	1,055,825.29	151,098.02	1,206,923.31	(4,027.06)	(32,592.75)	1,170,303.50
Washington....	1.04	660,979.59	94,589.64	755,569.23	(2,521.13)	32,331.41	785,379.51
Watauga.....	1.06	2,624,228.21	375,589.62	2,999,817.83	(10,008.17)	188,186.69	3,177,996.35
Wayne.....	0.96	6,239,333.59	892,961.77	7,132,295.36	(23,796.18)	(263,720.15)	6,844,779.03
Wilkes.....	1.02	3,512,502.69	502,693.10	4,015,195.79	(13,396.56)	91,744.60	4,093,543.83
Wilson.....	0.98	4,111,699.66	588,431.60	4,700,131.26	(15,682.32)	(80,061.78)	4,604,387.16
Yadkin.....	1.00	1,941,221.09	277,815.00	2,219,036.09	(7,403.85)	6,452.31	2,218,084.55
Yancey	1.01	909,961.96	130,237.07	1,040,199.03	(3,470.39)	13,396.32	1,050,124.96
Totals.....	-	487,495,123.23	69,770,039.02	557,265,162.25	(1,859,240.46)	-	555,405,921.79

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.]

§ 105-164.44G requires that twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486. Modular home 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 2012-13 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 2012-2013**

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [\$ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)] [\$]	Distributable proceeds [\$]
		Point-of-sale Non-food [\$]	Food [Per capita] [\$]	Total tax allocation [\$]				
Alamance.....	1.02	8,589,268.23	1,101,278.92	9,690,547.15	(132,642.32)	(31,899.15)	25,237.47	9,551,243.15
Alexander.....	1.00	776,907.63	270,852.23	1,047,759.86	(11,997.78)	(3,454.28)	789.93	1,033,097.73
Alleghany.....	1.04	299,962.69	80,121.88	380,084.57	(4,606.45)	(1,255.03)	3,438.49	377,661.58
Anson.....	1.00	602,751.23	188,061.34	790,812.57	(9,267.47)	(2,605.19)	548.43	779,488.34
Ashe.....	0.97	982,273.12	198,116.66	1,180,389.78	(15,150.38)	(3,895.27)	(5,365.72)	1,155,978.41
Avery.....	1.12	941,839.00	128,850.36	1,070,689.36	(14,512.42)	(3,533.06)	15,837.78	1,068,481.66
Beaufort.....	1.06	2,092,527.20	345,915.10	2,438,442.30	(32,151.32)	(8,027.02)	21,763.70	2,420,027.66
Bertie.....	0.97	367,638.49	151,443.12	519,081.61	(5,704.05)	(1,709.73)	(4,101.71)	507,566.12
Bladen.....	1.04	925,960.52	254,117.28	1,180,077.80	(14,212.14)	(3,891.55)	10,905.79	1,172,879.90
Brunswick.....	1.17	6,150,797.24	793,444.59	6,944,241.83	(94,076.69)	(22,917.28)	137,199.72	6,964,447.58
Buncombe.....	1.06	17,183,102.14	1,756,305.14	18,939,407.28	(265,263.06)	(62,361.39)	110,500.78	18,722,283.61
Burke.....	1.02	2,789,799.09	655,967.71	3,445,766.80	(43,000.94)	(11,357.20)	15,032.43	3,406,441.09
Cabarrus.....	1.05	11,849,549.17	1,307,008.30	13,156,557.47	(181,790.86)	(43,237.45)	69,162.41	13,000,691.57
Caldwell.....	1.02	2,555,024.49	600,722.87	3,155,747.36	(39,255.33)	(10,397.95)	13,766.40	3,119,860.48
Camden.....	0.92	252,394.45	71,793.12	324,187.57	(3,853.88)	(1,067.33)	(5,534.17)	313,732.19
Carteret.....	1.14	4,649,581.80	487,963.52	5,137,545.32	(70,985.16)	(16,946.84)	69,738.05	5,119,351.37
Caswell.....	0.95	290,241.45	170,964.06	461,205.51	(4,492.61)	(1,524.20)	(8,049.66)	447,139.04
Catawba.....	0.99	8,483,246.79	1,119,629.82	9,602,876.61	(130,336.69)	(31,595.24)	(7,930.92)	9,433,013.76
Chatham.....	1.02	2,128,427.67	465,628.89	2,594,056.56	(32,863.78)	(8,544.77)	10,670.55	2,563,318.56
Cherokee.....	0.98	1,174,404.54	197,573.34	1,371,977.88	(17,998.93)	(4,518.19)	(3,375.31)	1,346,085.45
Chowan.....	1.09	490,783.46	106,879.99	597,663.45	(7,509.49)	(1,970.70)	9,930.89	598,114.15
Clay.....	0.96	301,254.58	75,795.65	377,050.23	(4,655.25)	(1,243.76)	(2,810.82)	368,340.40
Cleveland.....	1.01	3,544,119.76	709,760.93	4,253,880.69	(53,981.49)	(14,008.07)	9,167.57	4,195,058.70
Columbus.....	0.81	1,736,001.25	417,352.90	2,153,354.15	(26,628.07)	(7,103.17)	(78,079.93)	2,041,542.98
Craven.....	1.04	4,460,775.60	757,500.17	5,218,275.77	(68,434.03)	(17,183.40)	32,509.26	5,165,167.60
Cumberland.....	0.98	17,281,606.81	2,366,500.77	19,648,107.58	(266,294.90)	(64,683.60)	(40,428.10)	19,276,700.98
Currituck.....	0.94	1,994,741.52	170,752.42	2,165,493.94	(30,027.20)	(7,218.88)	(9,747.19)	2,118,500.67
Dare.....	1.49	6,253,078.49	246,843.27	6,499,921.76	(94,839.15)	(21,589.29)	121,673.08	6,505,166.40
Davidson.....	0.98	4,798,933.92	1,180,714.90	5,979,648.82	(74,054.98)	(19,702.44)	(20,170.79)	5,865,720.61
Davie.....	0.93	1,414,519.93	300,106.79	1,714,626.72	(21,723.44)	(5,644.98)	(20,132.24)	1,667,126.06
Duplin.....	1.02	1,652,015.93	428,856.53	2,080,872.46	(25,377.89)	(6,858.92)	9,827.89	2,058,463.54
Durham.....	1.14	20,759,517.88	1,963,594.54	22,723,112.42	(318,216.43)	(74,686.95)	280,630.22	22,610,839.26
Edgecombe.....	1.02	1,472,621.11	406,083.30	1,878,704.41	(22,457.66)	(6,197.17)	9,305.93	1,859,355.51
Forsyth.....	0.96	20,304,915.75	2,560,637.72	22,865,553.47	(312,785.13)	(75,265.33)	(94,957.31)	22,382,545.70
Franklin.....	0.97	1,450,562.96	444,671.45	1,895,234.41	(22,260.12)	(6,242.98)	(12,043.26)	1,854,688.05
Gaston.....	1.03	8,395,329.15	1,498,129.15	9,893,458.30	(128,849.88)	(32,573.81)	49,313.20	9,781,347.81
Gates.....	0.95	136,091.86	86,658.51	222,750.37	(2,079.59)	(735.21)	(4,080.27)	215,855.30
Graham.....	0.98	272,157.29	64,552.49	336,709.78	(4,220.28)	(1,111.15)	(1,102.85)	330,275.50
Granville.....	1.03	1,358,832.44	439,428.81	1,798,261.25	(20,586.35)	(5,926.91)	14,464.42	1,786,212.41
Greene.....	0.95	282,739.51	155,021.68	437,761.19	(4,376.12)	(1,446.92)	(7,299.02)	424,639.13
Guilford.....	0.94	28,172,612.64	3,572,648.51	31,745,261.15	(431,963.81)	(104,415.28)	(203,939.06)	31,004,943.00
Halifax.....	1.01	2,088,655.36	393,395.89	2,482,051.25	(32,101.99)	(8,166.62)	5,081.25	2,446,863.89
Harnett.....	0.99	2,936,061.48	853,325.83	3,789,387.31	(45,377.31)	(12,475.89)	(6,044.40)	3,725,489.71
Haywood.....	1.02	2,805,032.83	430,632.18	3,235,665.01	(43,283.30)	(10,670.37)	9,868.55	3,191,579.89
Henderson.....	1.04	4,635,208.91	782,095.33	5,417,304.24	(71,165.54)	(17,843.50)	33,564.80	5,361,860.00

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	916,150.42	177,256.23	1,093,406.65	(14,162.36)	(3,598.76)	2,289.45	1,077,934.98
Hoke.....	0.97	921,421.74	352,427.34	1,273,849.08	(14,195.27)	(4,197.62)	(9,544.90)	1,245,911.29
Hyde.....	0.98	289,458.44	41,982.79	331,441.23	(4,407.23)	(1,102.55)	(717.27)	325,214.18
Iredell.....	0.99	9,184,347.22	1,165,452.32	10,349,799.54	(141,196.94)	(34,032.77)	(8,255.44)	10,166,314.39
Jackson.....	1.05	1,821,897.64	293,281.25	2,115,178.89	(28,033.50)	(6,974.48)	15,519.37	2,095,690.28
Johnston.....	1.00	6,722,498.04	1,244,018.15	7,966,516.19	(103,656.22)	(26,211.39)	3,628.34	7,840,276.92
Jones.....	0.90	147,433.58	74,413.53	221,847.11	(2,255.73)	(734.51)	(7,224.39)	211,632.48
Lee.....	0.96	2,848,166.10	421,023.88	3,269,189.98	(44,005.76)	(10,763.06)	(15,613.07)	3,198,808.09
Lenoir.....	0.88	2,436,895.20	428,863.01	2,865,758.21	(37,434.87)	(9,433.74)	(50,212.84)	2,768,676.76
Lincoln.....	0.97	2,701,074.98	570,650.15	3,271,725.13	(41,442.57)	(10,769.14)	(15,455.25)	3,204,058.17
Macon.....	0.98	1,980,083.59	248,370.57	2,228,454.16	(30,590.45)	(7,351.53)	(4,243.05)	2,186,269.13
Madison.....	0.96	398,311.18	152,648.51	550,959.69	(6,191.47)	(1,822.07)	(5,660.78)	537,285.37
Martin.....	1.03	906,678.63	174,563.82	1,081,242.45	(13,976.55)	(3,560.25)	5,745.96	1,069,451.61
McDowell.....	1.09	1,468,902.68	327,986.74	1,796,889.42	(22,520.15)	(5,925.04)	30,475.35	1,798,919.58
Mecklenburg	0.89	68,050,983.64	6,776,757.89	74,827,741.53	(1,041,048.53)	(245,876.36)	(725,677.97)	72,815,138.67
Mitchell.....	0.95	647,672.50	112,127.90	759,800.40	(9,964.15)	(2,506.09)	(5,279.40)	742,050.76
Montgomery.	0.97	685,094.26	201,521.83	886,616.09	(10,492.49)	(2,922.23)	(5,458.00)	867,743.37
Moore.....	1.11	5,012,246.64	645,002.41	5,657,249.05	(77,189.01)	(18,619.16)	72,831.43	5,634,272.31
Nash.....	0.93	4,419,759.52	694,748.32	5,114,507.84	(68,166.43)	(16,855.35)	(46,606.19)	4,982,879.87
New Hanover	1.07	16,102,089.52	1,490,033.89	17,592,123.41	(246,749.97)	(57,903.37)	108,648.21	17,396,118.28
Northampton	1.00	419,856.70	158,193.61	578,050.31	(6,478.89)	(1,905.51)	461.36	570,127.27
Onslow.....	1.04	9,388,295.82	1,332,697.65	10,720,993.47	(144,310.89)	(35,290.18)	57,194.63	10,598,587.03
Orange.....	1.15	5,404,140.90	979,349.92	6,383,490.82	(83,511.65)	(21,054.83)	149,758.76	6,428,683.10
Pamlico.....	0.99	364,987.78	95,392.72	460,380.50	(5,638.22)	(1,516.44)	(675.79)	452,550.05
Pasquotank...	1.00	2,051,347.10	292,437.93	2,343,785.03	(31,446.45)	(7,708.16)	852.87	2,305,483.29
Pender.....	0.99	1,592,788.62	384,982.50	1,977,771.12	(24,389.81)	(6,535.35)	(2,727.01)	1,944,118.95
Perquimans...	1.06	242,816.48	97,760.71	340,577.19	(3,745.13)	(1,122.07)	6,150.71	341,860.70
Person.....	1.00	1,403,598.57	286,748.67	1,690,347.24	(21,537.73)	(5,563.19)	836.32	1,664,082.64
Pitt.....	1.07	8,403,768.77	1,229,291.35	9,633,060.12	(129,748.39)	(31,687.27)	89,635.61	9,561,260.07
Polk.....	1.00	418,875.06	147,978.36	566,853.42	(6,425.82)	(1,870.92)	431.58	558,988.26
Randolph.....	0.99	4,198,588.72	1,031,699.30	5,230,288.02	(64,386.27)	(17,235.67)	(7,308.05)	5,141,358.03
Richmond.....	1.09	1,611,598.20	335,915.34	1,947,513.54	(24,716.26)	(6,408.19)	31,211.99	1,947,601.08
Robeson.....	1.04	4,234,844.04	972,874.04	5,207,718.08	(65,283.79)	(17,150.49)	41,752.32	5,167,036.12
Rockingham.	1.01	3,014,010.08	676,360.75	3,690,370.83	(46,287.64)	(12,158.32)	8,736.15	3,640,661.02
Rowan.....	0.92	4,727,392.09	999,930.43	5,727,322.52	(72,624.96)	(18,870.52)	(77,078.20)	5,558,748.84
Rutherford...	0.98	2,375,395.47	493,745.70	2,869,141.17	(36,465.71)	(9,455.53)	(8,434.91)	2,814,785.02
Sampson.....	0.96	1,873,484.15	460,330.27	2,333,814.42	(28,878.41)	(7,689.41)	(17,070.68)	2,280,175.92
Scotland.....	0.98	1,209,236.93	260,450.23	1,469,687.16	(18,581.46)	(4,841.46)	(4,449.45)	1,441,814.79
Stanly.....	0.99	2,373,395.58	440,073.63	2,813,469.21	(36,512.75)	(9,260.82)	(3,117.31)	2,764,578.33
Stokes.....	1.01	862,179.02	343,539.29	1,205,718.31	(13,367.28)	(3,975.55)	4,437.27	1,192,812.75
Surry.....	1.05	3,657,267.83	531,968.59	4,189,236.42	(56,167.92)	(13,786.50)	28,149.87	4,147,431.87
Swain.....	1.02	474,365.61	102,764.65	577,130.26	(7,276.09)	(1,909.99)	2,354.96	570,299.14
Transylvania	1.10	1,292,004.11	240,353.66	1,532,357.77	(19,881.74)	(5,056.22)	24,736.28	1,532,156.09
Tyrrell.....	0.99	98,948.27	31,440.69	130,388.96	(1,519.65)	(430.72)	(222.78)	128,215.81
Union.....	1.01	7,111,839.50	1,482,663.26	8,594,502.76	(109,266.66)	(28,309.15)	19,150.96	8,476,077.91

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	1,867,711.61	329,122.33	2,196,833.94	(28,730.58)	(7,226.14)	14,124.71	2,175,001.93
Wake.....	0.96	59,702,499.76	6,667,729.13	66,370,228.89	(917,599.76)	(218,235.30)	(247,261.54)	64,987,132.29
Warren.....	0.97	366,342.91	151,098.02	517,440.93	(5,661.16)	(1,709.69)	(4,092.33)	505,977.75
Washington...	1.04	356,439.52	94,589.64	451,029.16	(5,472.67)	(1,487.86)	4,059.40	448,128.03
Watauga.....	1.06	3,163,836.44	375,589.62	3,539,426.06	(48,754.15)	(11,662.83)	23,630.79	3,502,639.87
Wayne.....	0.96	5,242,804.34	892,961.77	6,135,766.11	(80,632.93)	(20,193.92)	(33,114.15)	6,001,825.11
Wilkes.....	1.02	2,282,688.14	502,693.10	2,785,381.24	(35,038.91)	(9,170.46)	11,519.94	2,752,691.81
Wilson.....	0.98	4,156,752.36	588,431.60	4,745,183.96	(63,729.61)	(15,624.44)	(10,052.53)	4,655,777.38
Yadkin.....	1.00	869,867.53	277,815.00	1,147,682.53	(13,367.56)	(3,784.64)	810.25	1,131,340.58
Yancey	1.01	515,274.27	130,237.07	645,511.34	(7,942.61)	(2,129.41)	1,682.18	637,121.50
Totals.....	-	487,074,275.16	69,770,039.02	556,844,314.18	(7,480,470.82)	(1,832,880.04)	-	547,530,963.32

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 2012-13 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 2012-2013

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.....	22,570.10	(75.41)	22,494.69	Hertford.....	(12,770.53)	43.09	(12,727.44)	Vance.....	9,709.98	(32.27)	9,677.71
Alexander.....	751.33	(2.47)	748.86	Hoke.....	1,364.53	(4.56)	1,359.97	Wake.....	(125,642.26)	451.82	(125,190.44)
Alleghany.....	1,286.96	(4.32)	1,282.64	Hyde.....	48,037.86	(164.79)	47,873.07	Warren.....	1,558.63	(5.07)	1,553.56
Anson.....	(1,596.28)	5.55	(1,590.73)	Iredell.....	72,398.91	(237.34)	72,161.57	Washington....	5,635.22	(19.32)	5,615.90
Ashe.....	9,333.73	(31.13)	9,302.60	Jackson.....	23,198.55	(78.23)	23,120.32	Watauga.....	2,298.04	(5.92)	2,292.12
Avery.....	9,785.37	(32.82)	9,752.55	Johnston.....	61,360.91	(207.57)	61,153.34	Wayne.....	14,219.92	(46.66)	14,173.26
Beaufort.....	11,479.96	(38.09)	11,441.87	Jones.....	658.77	(2.10)	656.67	Wilkes.....	13,975.94	(46.43)	13,929.51
Bertie.....	2,272.65	(7.74)	2,264.91	Lee.....	13,708.23	(45.32)	13,662.91	Wilson.....	(2,632.03)	10.80	(2,621.23)
Bladen.....	(343.03)	1.18	(341.85)	Lenoir.....	18,842.76	(62.90)	18,779.86	Yadkin.....	1,723.82	(5.76)	1,718.06
Brunswick.....	56,662.49	(191.61)	56,470.88	Lincoln.....	13,956.46	(45.85)	13,910.61	Yancey.....	11,984.28	(40.92)	11,943.36
Buncombe.....	235,417.25	(799.30)	234,617.95	Macon.....	23,837.66	(79.71)	23,757.95	Totals.....	1,755,981.72	(5,854.26)	1,750,127.46
Burke.....	15,796.25	(53.05)	15,743.20	Madison.....	11,067.34	(37.81)	11,029.53	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.			
Cabarrus.....	50,447.07	(168.36)	50,278.71	Martin.....	(423.77)	1.04	(422.73)				
Caldwell.....	10,862.36	(36.23)	10,826.13	McDowell.....	13,581.54	(45.63)	13,535.91	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.....	441.73	(1.45)	440.28	Mecklenburg....	267,340.32	(909.25)	266,431.07				
Carteret.....	13,430.36	(44.08)	13,386.28	Mitchell.....	5,735.77	(19.66)	5,716.11	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.			
Caswell.....	5,377.43	(18.35)	5,359.08	Montgomery.....	4,072.94	(13.56)	4,059.38				
Catawba.....	1,030.81	(3.06)	1,027.75	Moore.....	7,484.86	(23.74)	7,461.12	These amounts do not agree with the actual receipts of the local governments in fiscal year 2012-13 due to the lag in the collection/distribution cycle.			
Chatham.....	9,172.93	(30.37)	9,142.56	Nash.....	16,253.42	(53.95)	16,199.47				
Cherokee.....	15,477.97	(52.18)	15,425.79	New Hanover...	117,231.26	(398.22)	116,833.04				
Chowan.....	(10,775.13)	36.30	(10,738.83)	Northampton....	1,324.59	(4.57)	1,320.02				
Clay.....	8,783.93	(30.04)	8,753.89	Onslow.....	27,930.08	(92.79)	27,837.29				
Cleveland.....	31,307.84	(105.99)	31,201.85	Orange.....	55,760.74	(186.51)	55,574.23				
Columbus.....	6,866.02	(22.66)	6,843.36	Pamlico.....	(2,718.79)	9.07	(2,709.72)				
Craven.....	6,283.68	(19.35)	6,264.33	Pasquotank.....	8,585.32	(28.09)	8,557.23				
Cumberland....	91,372.68	(308.86)	91,063.82	Pender.....	60,803.10	(200.57)	60,602.53				
Currituck.....	5,476.05	(18.31)	5,457.74	Perquimans.....	(2,542.40)	8.83	(2,533.57)				
Dare.....	(59,352.95)	202.86	(59,150.09)	Person.....	4,286.69	(14.01)	4,272.68				
Davidson.....	(15,206.63)	54.09	(15,152.54)	Pitt.....	(455,815.89)	1,545.31	(454,270.58)				
Davie.....	5,430.47	(18.03)	5,412.44	Polk.....	(3,639.46)	11.83	(3,627.63)				
Duplin.....	1,766.80	(5.60)	1,761.20	Randolph.....	27,799.77	(91.81)	27,707.96				
Durham.....	385,954.40	(1,316.85)	384,637.55	Richmond.....	6,466.82	(20.78)	6,446.04				
Edgecombe.....	(10,305.68)	34.70	(10,270.98)	Robeson.....	29,733.51	(98.75)	29,634.76				
Forsyth.....	14,203.75	(40.98)	14,162.77	Rockingham....	9,244.19	(30.19)	9,214.00				
Franklin.....	1,920.46	(6.31)	1,914.15	Rowan.....	19,143.60	(63.44)	19,080.16				
Gaston.....	(65,311.51)	227.19	(65,084.32)	Rutherford.....	22,495.17	(75.41)	22,419.76				
Gates.....	(182.13)	0.64	(181.49)	Sampson.....	9,979.44	(33.15)	9,946.29				
Graham.....	5,068.61	(17.27)	5,051.34	Scotland.....	13,617.85	(45.44)	13,572.41				
Granville.....	36,291.59	(118.61)	36,172.98	Stanly.....	12,689.73	(41.73)	12,648.00				
Greene.....	323.35	(1.07)	322.28	Stokes.....	3,381.65	(11.50)	3,370.15				
Guilford.....	51,375.38	(171.33)	51,204.05	Surry.....	16,490.85	(54.71)	16,436.14				
Halifax.....	40,072.62	(134.09)	39,938.53	Swain.....	6,380.09	(21.84)	6,358.25				
Harnett.....	75,822.08	(259.08)	75,563.00	Transylvania....	24,588.63	(83.19)	24,505.44				
Haywood.....	53,261.89	(180.30)	53,081.59	Tyrrell.....	995.40	(3.33)	992.07				
Henderson.....	46,897.16	(158.51)	46,738.65	Union.....	42,229.54	(140.95)	42,088.59				

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

Fiscal year	Article 43. [Part 2, Part 4]			Part 2. Mecklenburg County [§ 105-507 - § 105-507.4]			Part 4. Regional Public Transportation Authority (Triangle) [§ 105-509, - 509.1]					
	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Durham County			Orange County		
							Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
1998-99..	8,690,365.00	-	8,690,365.00	8,690,365.00	-	8,690,365.00	-	-	-	-	-	-
1999-00..	53,387,218.96	(287,959.44)	53,099,259.52	53,387,218.96	(287,959.44)	53,099,259.52	-	-	-	-	-	-
2000-01..	55,195,321.40	(300,606.20)	54,894,715.20	55,195,321.40	(300,606.20)	54,894,715.20	-	-	-	-	-	-
2001-02..	51,397,105.31	(336,394.35)	51,060,710.96	51,397,105.31	(336,394.35)	51,060,710.96	-	-	-	-	-	-
2002-03..	50,526,692.04	(434,055.80)	50,092,636.24	50,526,692.04	(434,055.80)	50,092,636.24	-	-	-	-	-	-
2003-04..	54,363,274.37	(486,300.14)	53,876,974.23	54,363,274.37	(486,300.14)	53,876,974.23	-	-	-	-	-	-
2004-05..	59,496,619.96	(470,143.79)	59,026,476.17	59,496,619.96	(470,143.79)	59,026,476.17	-	-	-	-	-	-
2005-06..	66,021,153.84	(427,447.03)	65,593,706.81	66,021,153.84	(427,447.03)	65,593,706.81	-	-	-	-	-	-
2006-07..	70,804,894.07	(395,026.22)	70,409,867.85	70,804,894.07	(395,026.22)	70,409,867.85	-	-	-	-	-	-
2007-08..	71,521,392.04	(414,872.69)	71,106,519.35	71,521,392.04	(414,872.69)	71,106,519.35	-	-	-	-	-	-
2008-09..	61,743,347.23	(477,353.47)	61,265,993.76	61,743,347.23	(477,353.47)	61,265,993.76	-	-	-	-	-	-
2009-10..	57,814,922.33	(437,872.38)	57,377,049.95	57,814,922.33	(437,872.38)	57,377,049.95	-	-	-	-	-	-
2010-11..	56,369,919.85	(405,130.92)	55,964,788.93	56,369,919.85	(405,130.92)	55,964,788.93	-	-	-	-	-	-
2011-12..	65,870,395.51	(415,116.99)	65,455,278.52	65,870,395.51	(415,116.99)	65,455,278.52	-	-	-	-	-	-
2012-13..	71,421,495.04	(433,066.17)	70,988,428.87	66,704,513.35	(416,442.67)	66,288,070.68	3,724,377.41	(13,121.73)	3,711,255.68	992,604.28	(3,501.77)	989,102.51

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.

Effective April 1, 2013, Durham and Orange Counties adopted resolutions to levy an additional 0.5% local sales and use tax for the benefit and purpose of the Research Triangle Regional Public Transportation Authority.

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
2012-13..	(3,431.35)	11.75	(3,419.60)

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 2012-13**

County	Effective date of levy	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	387,247.25	(1,291.11)	385,956.14
Buncombe.....	April 1, 2012	8,607,886.68	(28,741.31)	8,579,145.37
Cabarrus.....	October 1, 2011	5,998,546.19	(20,002.40)	5,978,543.79
Catawba.....	April 1, 2008	4,236,498.25	(14,127.97)	4,222,370.28
Cumberland.....	October 1, 2008	8,609,582.07	(28,729.74)	8,580,852.33
Duplin.....	January 1, 2011	816,879.10	(2,725.80)	814,153.30
Durham.....	April 1, 2012	10,734,572.82	(35,806.89)	10,698,765.93
Edgecombe.....	April 1, 2013	136,808.16	(447.36)	136,360.80
Greene.....	April 1, 2013	26,028.99	(85.12)	25,943.87
Halifax.....	January 1, 2012	1,025,307.88	(3,417.97)	1,021,889.91
Haywood.....	October 1, 2008	1,378,247.57	(4,607.87)	1,373,639.70
Hertford.....	July 1, 2010	473,246.67	(1,579.04)	471,667.63
Lee.....	July 1, 2010	1,429,115.21	(4,767.79)	1,424,347.42
Martin.....	April 1, 2008	454,869.49	(1,516.78)	453,352.71
Montgomery.....	April 1, 2012	344,948.62	(1,150.17)	343,798.45
New Hanover.....	October 1, 2010	7,931,494.19	(26,474.78)	7,905,019.41
Onslow.....	October 1, 2010	4,637,846.22	(15,474.42)	4,622,371.80
Orange.....	April 1, 2012	2,683,190.27	(8,968.03)	2,674,222.24
Pitt.....	April 1, 2008	4,299,974.49	(14,334.74)	4,285,639.75
Randolph.....	July 1, 2010	2,089,665.88	(6,970.60)	2,082,695.28
Robeson.....	January 1, 2011	2,086,832.33	(6,959.71)	2,079,872.62
Rowan.....	July 1, 2010	2,339,548.50	(7,807.09)	2,331,741.41
Sampson.....	April 1, 2008	931,364.05	(3,106.46)	928,257.59
Surry.....	April 1, 2008	1,820,979.04	(6,073.20)	1,814,905.84
Wilkes.....	October 1, 2010	1,160,264.32	(3,866.28)	1,156,398.04
Totals.....		74,640,944.24	(249,032.63)	74,391,911.61

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 [\$]		
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
2012-13...	6,215,830,244	206,731,421	44,800,083	1,465,080,033 b	54,257,266 c,d	7,986,699,047	2,451,439,343	125,251,073	796,832,544 b	363,871,518 d	3,737,394,479	360,983,135	12,085,076,660

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.

Information compiled from source data provided by the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

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; four (4) counties effective April 1, 2012; and two (2) counties effective April 1, 2013.

*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 2012-13 designation reflect levies collected by the county governments during the July 1, 2011 through June 30, 2012 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

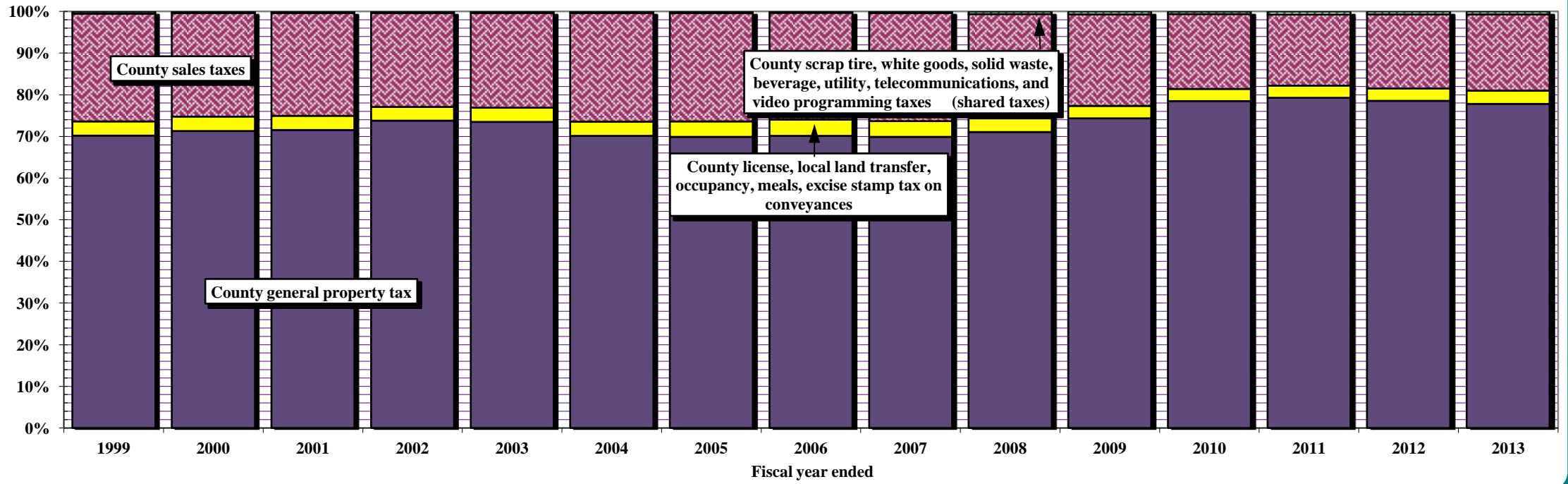


Figure 61.2 Components of Municipal Tax Levies

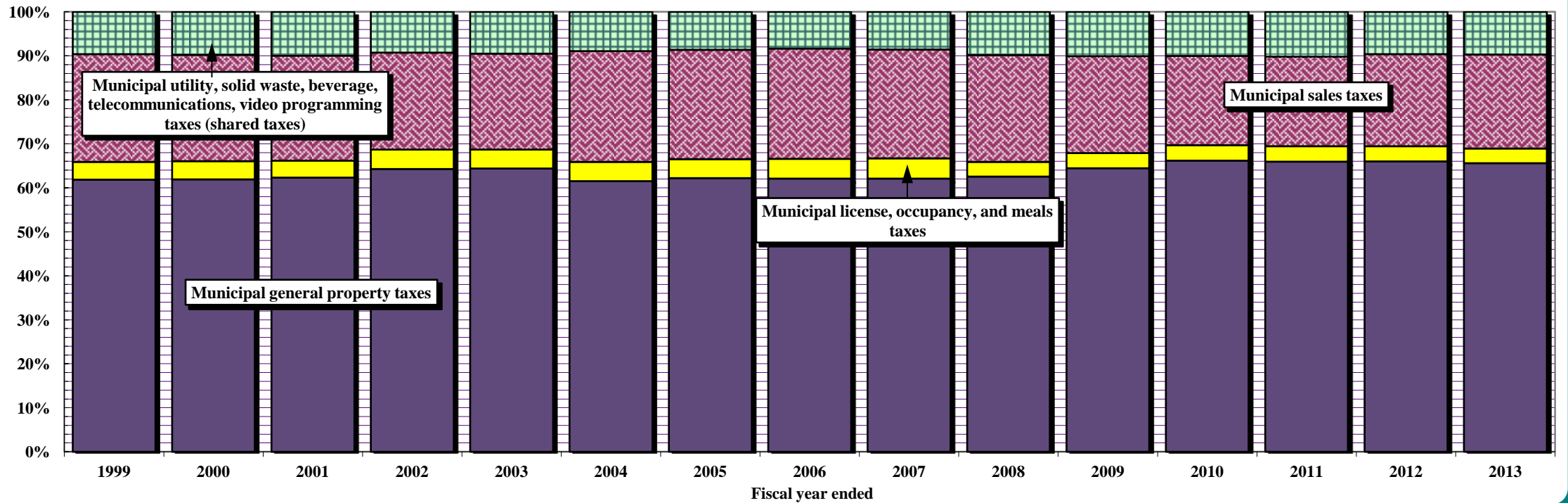


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

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 [\$]		
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
2012-13.....	7,932,441,781	54,257,266	54,664,817	8,041,363,863	3,373,522,961	506,685,871	10,052,601	3,890,261,433	360,983,135	12,292,608,432

Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

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 initially scheduled to sunset in 2012.

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

Beginning with 2003-04, amounts shown include county and municipal receipts of the hold harmless distribution. Refer to Table 64 for details.

**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. Refer to Table 64 for details.

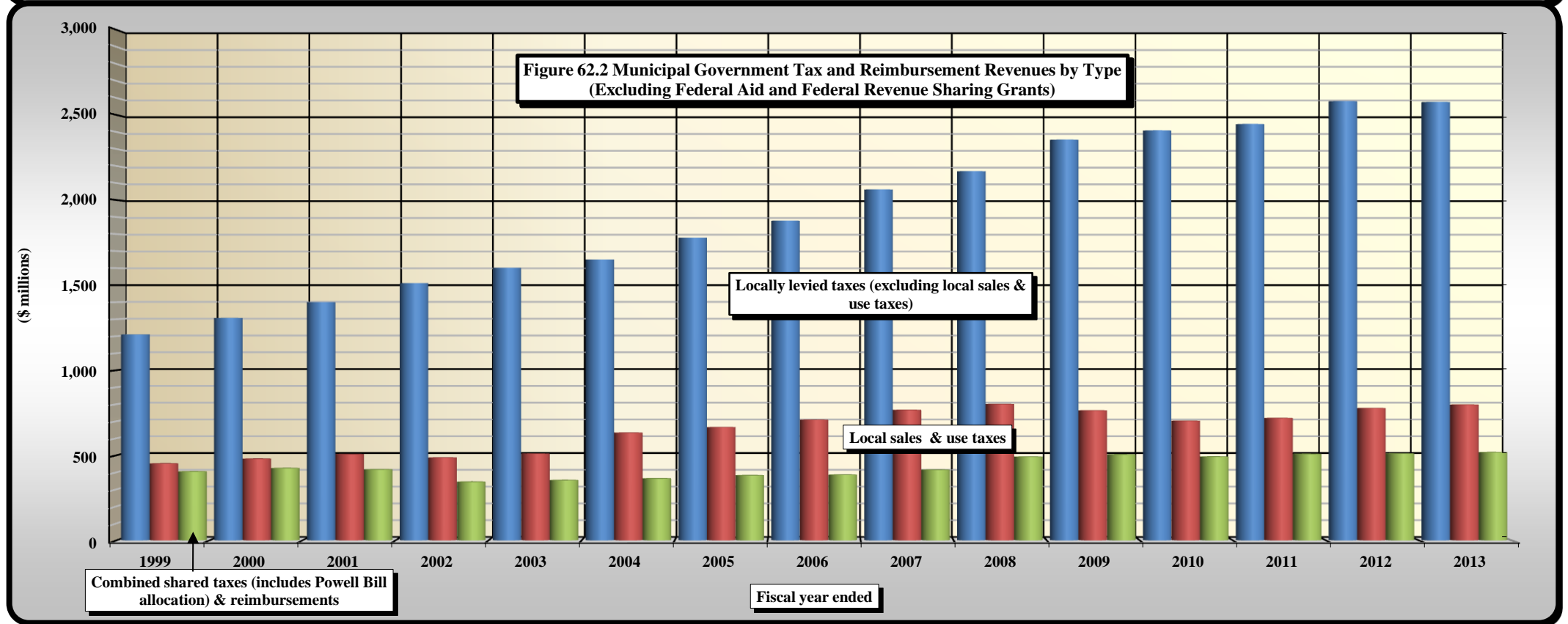
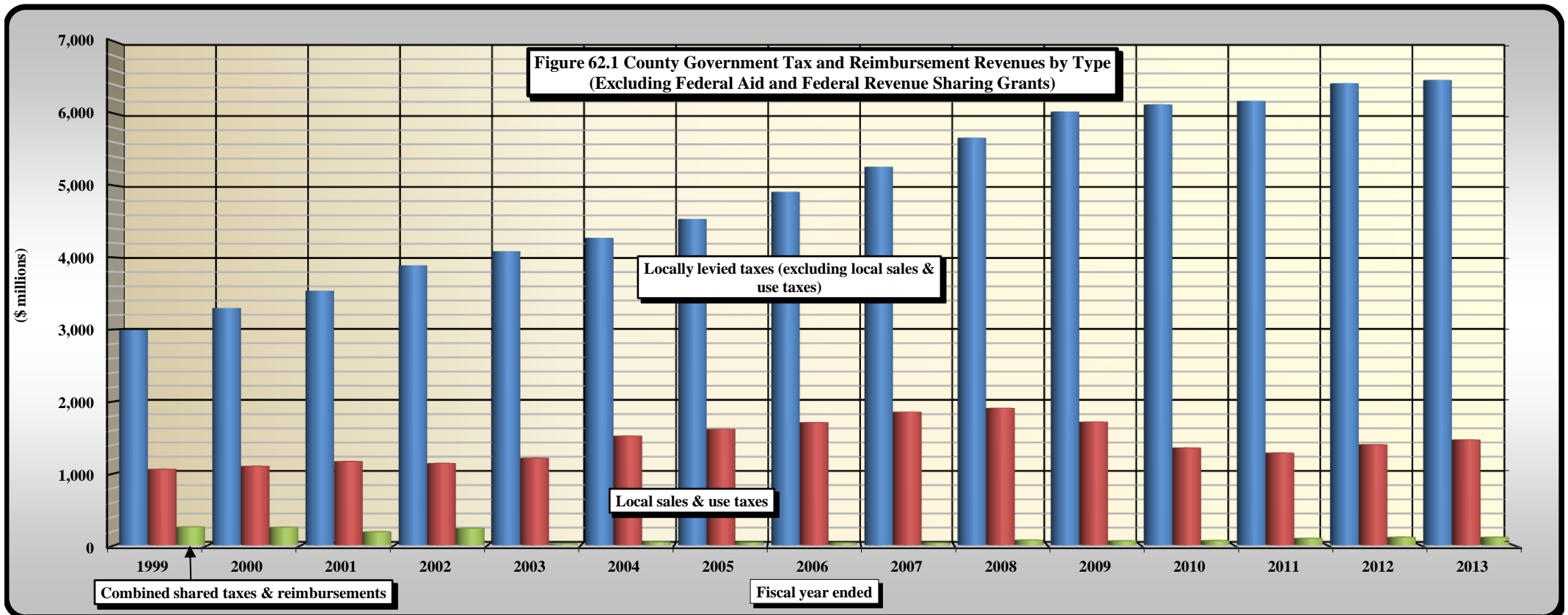


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares								Municipal shares							Combined county/municipal shares of state levies c
	White goods disposal tax	Scrap tire disposal tax	Solid waste disposal tax	Beer and wine excise taxes b	Utility franchise/piped natural gas excise taxes d	Telecommunications tax d	Telecommunications and video programming taxes e	Total county shares	Solid waste disposal tax	Beer and wine excise taxes b	Utility franchise/piped natural gas excise taxes b	Telecommunications tax c	Telecommunications and video programming taxes e	State street-aid [Powell Bill] allocation a	Total municipal shares	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2012-13....	2,630,297	11,637,880	3,273,395	11,415,207	318,578	123,869	24,858,040	54,257,266	3,273,395	21,140,618	218,063,254	66,575,522	54,818,729	142,814,353	506,685,871	560,943,137

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]			
					Transitional HH [\$ 105-521]	Medicaid HH [\$ 105-523]						Transitional HH** [\$ 105-521]		Total municipal reimbursements/distributions [\$]	
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	18,102,442	38,832,483
2004-05.....	-	-	-	-	14,855,944	-	14,855,944	-	-	-	-	14,157,460	14,157,460	14,157,460	29,013,405
2005-06.....	-	-	-	-	9,188,605	-	9,188,605	-	-	-	-	11,211,914	11,211,914	11,211,914	20,400,519
2006-07.....	-	-	-	-	4,021,523	-	4,021,523	-	-	-	-	10,070,276	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	8,047,673	29,586,545
2008-09.....	-	-	-	-	4,000,835	4,601,001	8,601,835	-	-	-	-	8,163,255	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	12,515,129	30,872,960
2010-11.....	-	-	-	-	13,494,583	24,552,141	38,046,723	-	-	-	-	13,250,049	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	11,958,645	66,348,329
2012-13.....	-	-	-	-	7,412,422	47,252,395	54,664,817	-	-	-	-	10,052,601	10,052,601	10,052,601	64,717,418

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	2012-13	\$17,465,023

****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.

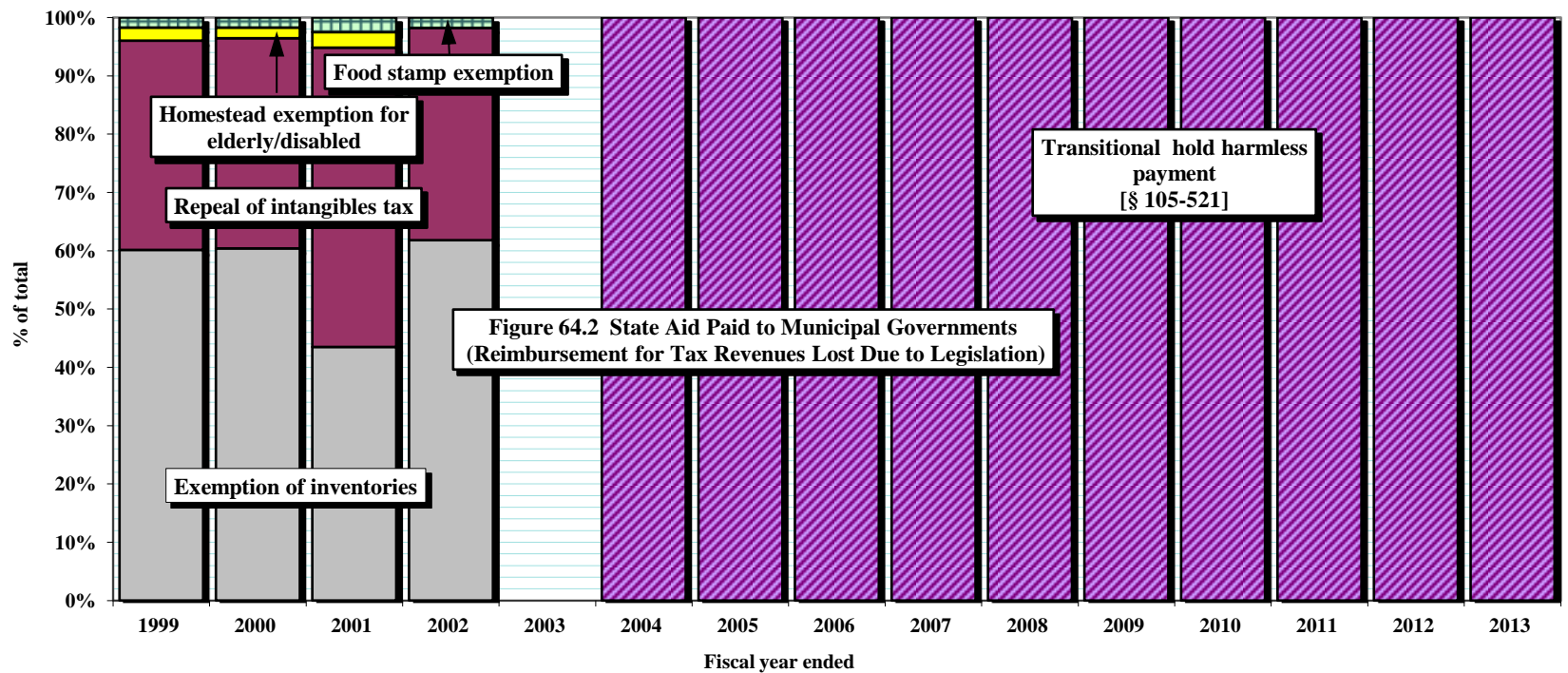
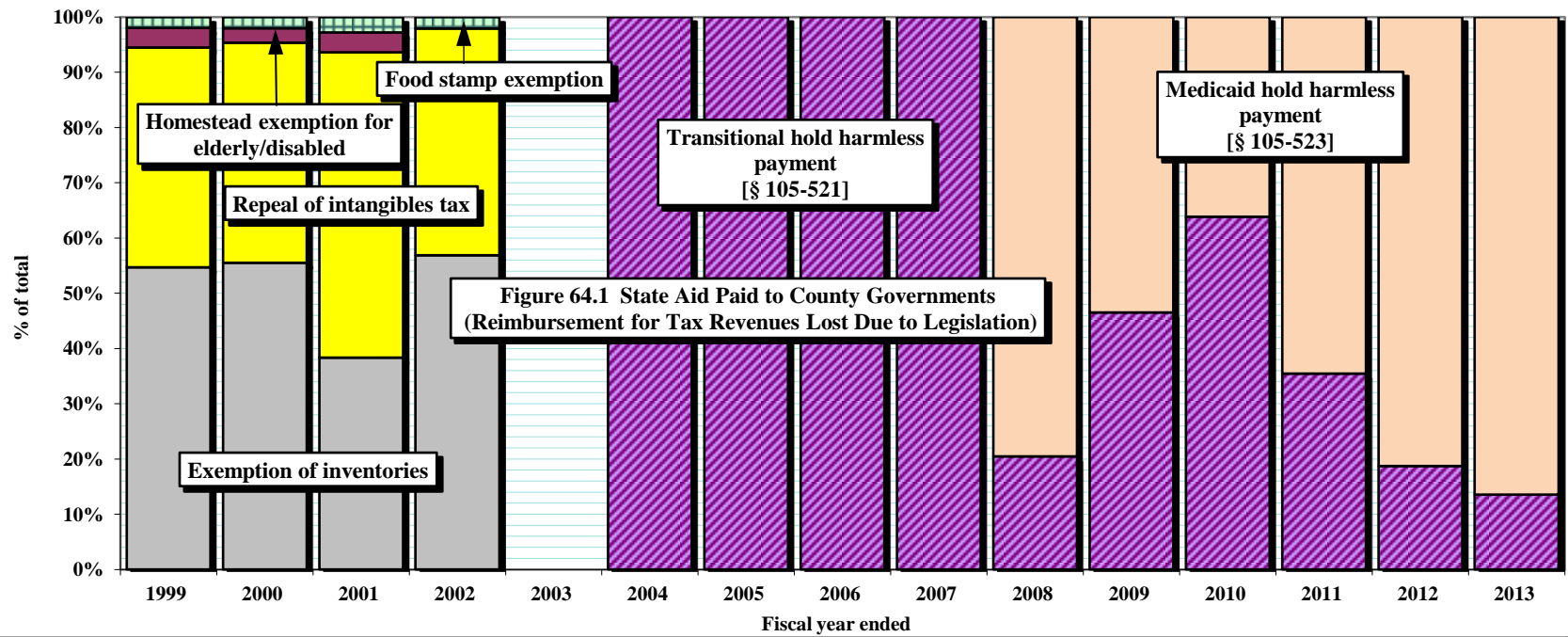


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2012-2013

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							Statutory sales and use tax hold harmless distributions:		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 2011-2012:				County share: local government sales taxes [\$]		§105-521 [\$]	§105-523 [\$]								
		License taxes [\$]	Land Transfer [\$]	Meals taxes [\$]	Occupancy taxes [\$]												
Alamance	64,237,954	70,064	-	-	567,184	20,464,159	406,340	-	-	183,750	46,992	44,032	233,472	-	-	182,890	86,436,836
Alexander	15,708,910	12,660	-	-	-	5,014,210	58,810	-	917,062	45,184	-	26,820	-	-	-	182,939	21,966,595
Alleghany	8,432,095	3,980	-	-	38,881	1,479,373	38,248	-	354,918	13,384	3,423	7,084	37,556	-	-	46,491	10,455,433
Anson	13,207,118	915	-	-	37,288	2,125,342	40,455	301,689	-	31,509	6,253	11,380	-	-	-	25,436	15,787,385
Ashe	16,522,441	7,991	-	-	164,217	4,338,017	102,212	-	-	33,066	8,456	18,474	-	-	-	92,953	21,287,828
Avery	18,464,978	8,640	-	-	-	3,745,659	198,238	-	523,200	21,506	-	11,483	-	-	-	57,784	23,031,487
Beaufort	30,501,058	8,619	-	-	-	7,510,836	115,800	-	-	57,749	-	25,967	138,126	-	-	137,319	38,495,473
Bertie	9,475,222	5,935	-	-	-	1,613,735	33,255	51,829	-	25,317	-	11,220	59,391	-	-	35,811	11,311,717
Bladen	19,549,428	3,718	-	-	-	4,399,233	53,366	-	-	42,428	10,850	20,686	-	-	-	46,048	24,125,757
Brunswick	108,691,872	70,846	-	-	1,147,265	17,301,451	1,021,578	-	832,539	132,246	33,822	43,976	234,872	-	-	426,533	129,937,000
Buncombe	155,796,935	72,950	-	-	7,357,663	59,313,452 a	1,454,310	-	-	292,695	74,857	104,332	557,136	-	-	1,559,341	226,583,672
Burke	35,505,504	22,445	-	-	316,871	10,190,180	142,177	-	-	109,526	6,337	45,153	-	-	-	291,185	46,629,378
Cabarrus	130,710,404	594,165	-	-	3,823,678	36,667,345	785,229	-	943,395	217,945	55,739	37,080	-	-	-	546,549	174,381,530
Caldwell	35,562,810	22,851	-	-	66,096	8,127,505	144,698	212,337	-	100,281	25,646	33,093	-	-	-	424,139	44,719,456
Camden	6,935,839	337,938	327,954	-	31,577	1,378,988	26,516	-	676,743	11,992	3,067	7,510	39,874	318,578	123,869	45,636	10,266,081
Carteret	43,990,938	56,661	-	-	4,525,810	13,244,141	508,740	-	595,780	81,353	20,806	29,609	158,022	-	-	474,007	63,685,866
Caswell	9,920,665	705	-	-	-	2,287,402	38,724	-	414,101	28,540	7,299	16,289	86,644	-	-	15,994	12,816,363
Catawba	83,141,430	49,830	-	-	-	27,855,197	499,172	-	-	186,859	47,787	63,671	339,018	-	-	653,048	112,836,012
Chatham	56,013,420	18,205	-	-	78,155	8,452,626	466,608	-	1,673,674	77,656	19,860	38,510	205,237	-	-	209,482	67,253,433
Cherokee	15,499,682	11,040	-	-	163,470	4,976,122	98,716	-	-	33,003	-	18,190	-	-	-	52,866	20,853,088
Chowan	10,299,110	5,400	306,085	-	124,303	2,245,212	36,781	-	281,461	17,838	4,562	7,425	39,523	-	-	17,338	13,385,036
Clay	7,521,267	4,500	-	-	9,863	1,643,599	54,342	-	369,165	12,668	3,240	7,733	40,976	-	-	23,295	9,690,648
Cleveland	53,411,887	20,235	-	-	239,913	14,300,671	169,615	-	-	118,480	30,300	43,434	-	-	-	306,297	68,640,832
Columbus	28,234,288	-	-	-	68,540	6,451,856	58,622	205,989	-	69,722	17,830	31,555	-	-	-	68,108	35,206,510
Craven	45,814,967	63,424	-	-	1,586,806	13,317,536	290,828	-	824,922	126,362	32,316	33,515	178,686	-	-	323,437	62,592,800
Cumberland	162,554,808	921,773	-	5,551,862	5,044,108	47,315,851	856,967	-	-	394,927	100,999	65,479	348,753	-	-	584,555	223,740,082
Currituck	26,804,413	414,475	2,348,650	-	9,991,095	7,598,363	311,894	-	134,256	28,494	7,287	17,927	95,458	-	-	351,351	48,103,663
Dare	49,405,051	35,377	4,760,652	2,004,354	15,400,482	16,397,029 b	520,641	-	101,984	41,171	10,529	12,742	67,947	-	-	127,779	88,885,738
Davidson	70,784,551	56,412	-	-	-	16,802,603	493,284	-	964,504	197,102	50,407	78,335	-	-	-	912,907	90,340,105
Davie	26,646,571	18,566	-	-	142,140	5,485,174	125,268	1,319,468	700,003	50,076	12,807	25,156	-	-	-	127,113	34,652,342
Duplin	27,586,803	25,449	-	-	196,159	7,642,146	75,834	-	317,548	71,511	18,289	34,107	-	-	-	24,549	35,992,395
Durham	226,847,785	74,611	-	-	7,814,823	49,532,956 c	2,056,868	-	-	327,428	83,738	27,578	147,755	-	-	450,456	287,363,999
Edgecombe	26,802,054	38,364	-	-	-	4,267,798	64,931	493,399	-	67,845	3,918	17,039	90,342	-	-	53,893	31,899,583
Forsyth	232,565,484	354,994	-	-	3,925,455	52,177,451	1,457,660	497,408	-	427,120	-	42,652	227,052	-	-	579,660	292,254,935
Franklin	36,575,774	21,685	-	-	48,888	7,596,298	184,902	-	596,875	74,158	18,966	40,611	216,442	-	-	129,962	45,504,560

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 2011-2012:				County share: local government sales taxes [\$]		Statutory		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 [\$]			§105-521 [\$]	§105-523 [\$]								
Gaston	124,813,544	733,650	-	-	1,078,749	26,320,776	533,335	-	-	249,960	63,925	59,217	-	-	-	463,215	154,316,371
Gates	6,030,351	2,060	-	-	-	1,231,764	19,912	-	634,793	14,492	3,706	8,876	46,956	-	-	1,514	7,994,425
Graham	5,540,615	4,000	-	-	169,829	1,350,737	225,944	-	145,672	10,770	2,754	6,260	-	-	-	4,523	7,461,105
Granville	32,329,555	6,710	-	-	178,497	5,342,941	130,710	523,072	1,639,875	73,319	18,751	30,014	159,884	-	-	72,900	40,506,227
Greene	7,730,863	5,542	-	-	-	2,099,194	20,058	-	318,842	25,856	6,612	14,575	77,750	-	-	9,700	10,308,991
Guilford	356,539,424	198,343	-	-	4,486,839	66,638,469	1,984,840	-	-	595,869	152,390	65,908	352,100	-	-	815,069	431,829,250
Halifax	24,534,323	25,723	-	-	644,961	7,334,630	86,793	-	-	65,690	16,799	23,746	126,175	-	-	103,554	32,962,395
Harnett	53,953,794	2,498,751	-	-	-	14,128,336	412,984	-	1,006,577	142,133	8,285	71,474	-	-	-	198,670	72,421,005
Haywood	38,896,622	29,160	-	-	903,891	10,993,297	231,556	-	-	71,828	18,370	32,630	-	-	-	352,597	51,529,950
Henderson	62,215,764	17,392	-	-	1,186,405	17,887,400	486,955	-	629,057	130,421	-	57,161	273,702	-	-	525,339	83,409,595
Hertford	12,529,273	20,862	-	-	52,937	3,843,806	34,139	-	-	29,624	5,867	11,634	61,584	-	-	41,147	16,630,871
Hoke	20,664,310	13,598	-	-	-	5,127,952	150,639	-	585,207	58,658	-	33,321	178,844	-	-	20,754	26,833,282
Hyde	7,163,813	3,268	-	-	425,312	1,361,818	23,478	-	354,548	7,005	-	4,407	23,478	-	-	3,572	9,370,699
Iredell	99,604,445	79,461	-	-	-	26,249,518	990,645	-	385,730	194,399	49,716	75,765	403,389	-	-	510,549	128,543,617
Jackson	31,699,901	21,283	-	-	486,780	8,247,228	312,200	-	620,156	48,943	12,517	28,027	133,808	-	-	68,273	41,679,116
Johnston	103,402,900	50,385	-	-	594,351	26,179,904	587,176	-	294,763	207,412	53,045	92,521	494,360	-	-	359,891	132,316,707
Jones	6,086,389	1,065	-	-	-	989,228	14,756	-	223,929	12,405	-	6,562	35,053	-	-	5,897	7,375,285
Lee	36,275,132	13,564	-	-	187,183	9,405,929	139,636	-	-	70,255	17,967	21,840	57,090	-	-	182,155	46,370,750
Lenoir	31,852,624	21,169	-	-	200,127	8,039,333	70,777	-	-	71,606	18,312	25,918	137,811	-	-	171,808	40,609,484
Lincoln	49,866,692	31,573	-	-	-	11,685,863	357,831	-	448,066	95,221	-	51,922	276,595	-	-	233,252	63,047,014
Macon	25,863,641	111,296	-	-	508,076	7,379,172	211,569	-	-	41,407	10,590	22,373	-	-	-	90,865	34,238,988
Madison	10,858,664	10,440	-	-	155,530	2,125,957	57,604	-	158,755	25,440	6,506	13,435	-	-	-	17,953	13,430,284
Martin	12,597,864	4,920	-	-	250,048	3,808,340	34,570	84,041	-	29,181	1,682	11,743	62,201	-	-	40,668	16,925,258
McDowell	18,564,546	16,348	-	-	271,574	6,891,187	95,304	-	-	54,705	13,991	27,537	-	-	-	187,710	26,122,901
Mecklenburg	916,509,092	382,750	-	23,219,127	28,868,754	170,576,223	8,117,491	-	-	1,129,506	288,871	33,551	178,412	-	-	585,565	1,149,889,343
Mitchell	7,736,911	7,080	-	-	52,403	2,743,555	49,516	-	-	18,726	4,789	9,774	-	-	-	59,370	10,682,124
Montgomery	16,469,454	10,250	-	-	30,500	3,202,846	66,084	-	157,039	33,652	8,606	15,102	80,200	-	-	20,993	20,094,726
Moore	56,005,893	44,085	-	-	1,147,952	13,179,108	508,517	-	906,242	107,585	27,514	34,166	182,045	-	-	16,971	72,160,079
Nash	47,067,477	274,001	-	-	1,298,653	11,828,116	189,501	-	-	115,980	29,660	31,569	168,124	-	-	217,116	61,220,198
New Hanover	159,666,507	647,094	-	-	3,833,023	53,291,013	1,436,009	-	-	248,385	63,524	66,535	355,778	-	-	1,242,192	220,850,058
Northampton	17,809,420	6,455	-	-	49,789	1,707,815	45,201	49,259	-	26,434	-	11,842	62,795	-	-	59,370	19,828,378
Onslow	77,907,527	84,787	-	-	1,821,992	32,415,430	810,598	-	3,889,193	222,568	56,918	77,888	415,928	-	-	20,993	117,723,823
Orange	137,857,906	547,738	-	-	1,038,383	16,493,550	790,287	-	3,989,438	163,330	41,771	39,819	212,286	-	-	16,971	161,191,479
Pamlico	9,580,094	1,904	-	-	-	1,821,620	74,464	-	475,538	15,915	4,070	5,920	31,537	-	-	217,116	12,228,179
Pasquotank	21,083,356	9,580	789,443	-	570,171	6,679,034	98,288	-	8,355	48,832	12,488	16,624	88,364	-	-	1,242,192	30,646,726

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 2011-2012:				County share: local government sales taxes [\$]		Statutory		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 [\$]			§105-521 [\$]	§105-523 [\$]									
Pender	32,486,777	-	-	-	-	7,306,809	312,915	-	309,369	64,168	12,678	35,230	188,279	-	-	285,082	41,001,308	
Perquimans	7,700,443	6,726	341,779	-	8,103	1,287,707	31,166	-	555,297	16,314	4,172	8,180	43,516	-	-	21,107	10,024,510	
Person	28,514,307	22,810	-	-	182,666	5,998,622	78,256	-	-	47,854	12,238	23,764	126,583	-	-	69,836	35,076,935	
Pitt	75,690,874	38,831	-	-	1,685,857	23,701,362	617,220	-	-	205,109	52,455	45,935	245,353	-	-	455,434	102,738,429	
Polk	14,374,254	3,525	-	-	67,713	2,199,613	92,376	451,182	611,301	24,714	6,320	13,017	-	-	-	25,671	17,869,686	
Randolph	60,560,667	116,067	-	-	677,155	16,722,935	248,500	-	477,844	172,137	44,023	67,480	-	-	-	392,335	79,479,142	
Richmond	24,438,604	15,205	-	-	231,212	5,314,462	47,206	-	-	56,087	11,098	21,093	73,343	-	-	204,524	30,412,833	
Robeson	43,475,379	48,174	-	-	-	18,147,081	132,852	-	-	162,381	41,527	73,562	-	-	-	227,296	62,308,251	
Rockingham	47,419,292	47,737	-	-	210,638	10,102,510	134,253	562,838	-	112,922	28,878	41,662	221,128	-	-	266,948	59,148,806	
Rowan	72,422,039	86,697	-	-	303,143	16,762,512	259,987	114,518	-	166,947	42,694	58,150	308,495	-	-	440,290	90,965,473	
Rutherford	33,506,931	12,395	-	-	593,608	9,692,631	149,465	-	-	82,379	21,068	37,322	-	-	-	43,491	44,139,290	
Sampson	32,043,066	22,860	-	-	67,984	8,875,680	117,106	-	-	76,813	-	39,132	-	-	-	54,089	41,296,730	
Scotland	20,982,978	4,823	-	-	324,960	5,211,998	35,056	280,100	-	43,483	8,260	13,953	74,362	-	-	94,484	27,074,457	
Stanly	28,895,522	40,615	-	-	207,472	6,986,119	109,768	-	-	73,437	18,781	24,073	-	-	-	162,937	36,518,723	
Stokes	22,053,133	39,485	-	-	-	5,166,411	77,777	2,265,294	969,402	57,337	11,342	30,056	159,764	-	-	123,477	30,953,478	
Surry	30,208,120	32,391	-	-	74,504	14,958,947	130,482	-	-	88,820	22,715	42,669	226,527	-	-	241,737	46,026,913	
Swain	4,778,821	10,600	-	-	379,693	2,233,420	109,004	-	450,911	17,129	4,381	9,679	-	-	-	36,663	8,030,301	
Transylvania	23,703,722	11,682	-	-	350,735	5,455,515	190,210	-	698,994	40,112	10,258	18,991	-	-	-	118,930	30,599,150	
Tyrrell	3,386,928	1,196	-	-	6,566	539,652	15,377	-	458,860	5,253	995	2,649	14,079	-	-	649	4,432,203	
Union	155,436,200	51,003	-	-	-	26,839,683	1,304,028	-	5,217,370	247,175	63,215	51,136	-	-	-	526,052	189,735,863	
Vance	21,886,288	7,677	-	-	331,342	7,049,369	50,209	-	-	54,931	14,048	22,426	119,392	-	-	142,077	29,677,759	
Wake	652,983,346	446,298	-	20,586,984	15,377,392	121,510,466	7,175,255	-	7,299,835	1,111,117	284,170	144,567	774,580	-	-	1,724,173	829,418,182	
Warren	17,014,712	-	-	-	-	2,230,908	61,072	-	-	25,237	6,454	14,290	75,896	-	-	14,224	19,442,793	
Washington	6,428,220	38,875	-	-	113,314	1,636,854	29,262	-	8,365	15,805	4,042	6,361	33,733	-	-	16,036	8,330,866	
Watauga	27,877,448	4,425	-	-	887,140	9,217,185	316,409	-	1,479,364	62,615	16,014	24,770	-	-	-	353,863	40,239,232	
Wayne	54,841,101	66,615	-	-	-	17,213,208	190,426	-	-	148,974	38,099	60,646	112,040	-	-	540,845	73,211,954	
Wilkes	36,214,336	340,482	-	-	-	11,708,928	121,881	-	-	83,894	21,455	46,564	247,578	-	-	261,436	49,046,553	
Wilson	47,757,537	23,623	-	-	-	11,894,267	143,990	-	-	11,894,267	25,126	20,375	108,434	-	-	77,562	60,149,164	
Yadkin	19,641,313	19,320	-	-	34,365	4,648,199	68,795	-	523,408	46,375	11,860	23,796	43,597	-	-	90,357	25,151,385	
Yancey	12,075,684	2,466	-	-	41,223	2,606,377	58,784	-	98,170	21,713	5,553	12,365	-	-	-	78,865	15,001,200	
All counties	6,215,830,244	10,934,309	8,874,562	51,362,327	135,560,222	1,465,080,033 a	44,800,083	7,412,422	47,252,395	11,637,880	2,630,297	3,273,395	11,415,207	318,578	123,869	24,858,040	8,041,363,863	

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.

Information compiled from source data provided by the NCDOR Local Government Division.

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 2012-13, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$12,933,748.47 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Excludes (\$3,153.52) for Beach Nourishment in Dare County.

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$825.92; Orange County, \$114.99; Mecklenburg County, \$35,181,117.

*Estimates of July 2012 through June 2013 transactions: computations based on remittances of the State's portion of the excise tax on conveyances.

TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2012-2013

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 2011-2012:				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									
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Alamance													
Alamance	181,066	50	-	-	177,115	-	610	3,932	23,076	5,352	656	26,786	418,642
Burlington*	24,702,313	565,602	-	-	9,308,897	-	32,116	206,973	2,204,848	1,161,471	385,941	1,435,203	40,003,364
Elon	2,272,433	6,833	-	-	1,759,244	-	6,062	39,176	217,943	73,406	89,898	241,735	4,706,730
Gibsonville*	2,536,580	11,135	-	-	876,318	-	4,064	26,126	172,700	74,020	61,355	180,203	3,942,502
Graham	4,349,405	119,768	-	-	2,601,321	-	8,946	57,449	484,604	280,375	103,759	389,814	8,395,441
Green Level	225,262	1,165	-	-	384,866	-	1,323	8,477	41,351	15,947	8,034	56,162	742,588
Haw River	680,605	63,473	-	-	421,997	101,783	1,451	9,314	82,023	47,021	14,429	61,721	1,483,818
Mebane*	7,345,176	19,747	-	-	2,097,153	-	7,312	47,190	715,833	142,090	65,388	321,024	10,760,912
Ossipee	17,106	-	-	-	100,169	-	345	2,214	13,295	6,835	2,092	-	142,055
Sweptonville	-	-	-	-	212,218	-	-	4,688	82,789	3,716	4,432	-	307,842
Alexander													
Taylorsville	642,177	6,539	-	-	400,299	-	1,333	8,572	105,573	71,344	38,019	60,635	1,334,489
Alleghany													
Sparta	446,845	4,432	-	-	347,599	-	1,107	7,090	231,826	27,636	8,765	59,096	1,134,395
Anson													
Ansonville	70,589	-	-	-	88,987	-	386	1,604	13,697	4,119	2,344	24,872	206,597
Lilesville	79,790	154	-	-	75,633	-	328	-	12,280	10,436	2,476	17,793	198,890
McFarlan	10,348	-	-	-	16,534	-	-	-	1,823	158	-	4,516	33,379
Morven	68,861	-	-	-	71,733	-	311	1,289	13,253	8,872	784	16,963	182,066
Peachland	52,910	-	-	-	61,130	-	265	-	10,761	9,723	730	16,712	152,230
Polkton	106,240	-	-	-	479,298	-	2,080	13,251	29,103	14,783	2,173	90,054	736,982
Wadesboro	1,583,425	-	-	-	818,912	39,083	3,549	22,545	209,447	53,540	37,490	178,026	2,946,017
Ashe													
Jefferson	558,738	-	-	-	341,309	-	1,005	6,424	126,824	6,673	10,539	53,832	1,105,344
Lansing	29,031	-	-	-	33,897	-	-	-	5,263	2,383	336	5,891	76,801
West Jefferson	1,238,134	9,400	-	38,865	279,460	17,691	825	5,309	132,345	25,270	826	45,252	1,793,378
Avery													
Banner Elk	973,535	4,159	-	115,643	288,044	-	681	4,445	55,365	29,637	6,970	41,185	1,519,664
Beech Mountain**	See Watauga County												
Crossnore	27,146	-	-	-	51,944	-	122	-	6,914	2,557	584	7,786	97,054
Elk Park	68,109	30	-	-	120,703	-	283	1,189	12,775	4,790	4,331	13,384	225,594
Grandfather Village	-	-	-	-	6,695	-	-	101	27,200	312	95	-	34,404
Newland	279,362	1,310	-	-	186,586	-	438	2,807	74,610	27,405	4,736	25,869	603,123
Seven Devils**	See Watauga County												
Sugar Mountain	1,202,249	-	-	187,102	52,853	6,046	124	795	89,687	2,487	8,788	25,064	1,575,196
Beaufort													
Aurora	134,222	-	-	-	111,227	-	326	2,091	21,152	10,641	3,210	24,809	307,680
Bath	89,030	-	-	-	53,399	-	157	1,005	-	9,686	377	8,246	161,899
Belhaven	519,535	-	-	-	361,234	-	1,060	6,795	58,057	32,679	8,590	60,730	1,048,680
Chocowinity	277,385	-	-	-	176,112	-	517	3,319	36,543	25,589	-	27,526	546,991
Pantego	26,695	-	-	-	38,549	-	113	727	9,072	12,748	13	6,707	94,623
Washington	4,226,370	-	-	250,930	2,088,689	-	6,131	39,325	879,514	186,264	110,694	294,090	8,082,007
Washington Park	151,923	-	-	-	96,732	-	284	1,821	941	5,874	3,070	15,257	275,901

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 2011-2012:				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													
Askeville	18,146	-	-	-	33,592	-	150	957	6,673	1,087	909	8,484	69,998
Aulander	239,766	-	-	-	124,690	1,323	556	3,549	53,792	11,711	5,621	29,319	470,327
Colerain	60,519	240	-	-	28,377	-	126	807	9,228	6,385	2,950	4,683	113,316
Kelford	22,886	-	-	-	34,908	-	155	993	5,902	2,099	-	8,813	75,756
Lewiston-Woodville	120,953	255	-	-	76,487	-	341	2,176	11,818	8,144	647	15,476	236,297
Powellsville	18,785	-	-	-	38,338	-	171	1,090	5,778	3,177	1,837	7,579	76,754
Roxobel	24,018	110	-	-	33,264	-	148	945	7,151	3,289	900	8,696	78,521
Windsor	177,222	3,477	-	-	504,937	-	2,252	14,434	91,756	38,043	42,936	101,968	977,025
Bladen													
Bladenboro	475,530	10,976	-	-	157,977	4,203	1,096	-	56,148	22,195	14,324	58,076	800,525
Clarkton	317,684	-	-	-	110,810	-	525	3,359	125,071	10,257	5,746	34,420	607,872
Dublin	86,241	935	-	-	27,068	3,223	214	-	14,959	4,677	3,743	12,070	153,130
East Arcadia	46,081	-	-	-	14,948	-	-	1,956	5,531	2,096	1,855	13,261	85,728
Elizabethtown	1,616,653	90,197	-	-	532,790	17,489	2,252	14,446	175,505	49,349	37,086	113,451	2,649,219
Tar Heel	17,719	17,600	-	-	5,861	-	-	-	3,913	1,990	961	6,116	54,161
White Lake	694,537	15,085	-	-	230,927	-	512	1,137	57,412	9,079	31,363	23,967	1,064,019
Brunswick													
Bald Head Island	7,380,562	-	-	863,403	34,618	30,038	101	646	63,239	11,362	14,408	39,725	8,438,101
Belville	133,987	6,581	-	-	426,294	-	1,238	7,974	55,208	3,244	7,516	43,531	685,574
Boiling Spring Lakes	871,411	3,287	-	-	1,190,851	-	-	22,368	125,403	78,042	67,619	292,390	2,651,370
Bolivia	7,056	-	-	-	31,230	-	-	581	10,969	7,214	550	6,100	63,700
Calabash	267,349	141,488	-	-	392,379	-	1,139	7,332	102,835	28,996	6,916	57,938	1,006,373
Carolina Shores	410,649	88,260	-	-	671,554	-	1,951	12,569	115,249	38,880	5,578	101,372	1,446,062
Caswell Beach	564,510	-	-	242,772	87,780	-	255	1,643	34,833	6,489	5,408	8,591	952,281
Holden Beach	1,556,965	7,052	-	1,586,713	125,975	-	365	2,350	108,194	11,102	38,563	34,075	3,471,354
Leland	2,879,978	-	-	81,565	3,001,814	-	8,732	56,416	512,095	35,259	52,997	403,189	7,032,044
Navassa	222,836	-	-	-	333,666	-	-	6,266	29,433	4,891	4,408	45,165	646,665
Northwest	103,485	-	-	-	161,978	-	470	3,032	29,337	5,941	84	23,723	328,050
Oak Island	6,962,178	34,705	-	1,068,434	1,487,205	-	4,316	27,754	415,667	32,333	156,602	300,688	10,489,881
Ocean Isle Beach	2,310,926	31,963	-	1,937,488	121,505	-	353	2,277	180,053	13,504	88,395	31,565	4,718,028
Sandy Creek	40,899	-	-	-	57,227	-	-	1,070	5,013	1,896	504	10,167	116,777
Shalotte	2,405,998	-	-	54,189	813,888	-	2,373	15,282	274,954	61,139	73,004	117,117	3,817,944
Southport	1,753,206	15,010	-	54,853	626,938	-	1,823	11,765	183,247	56,958	50,395	102,976	2,857,172
St James	656,033	-	-	-	711,678	-	2,076	13,477	175,664	41,446	91,490	-	1,691,864
Sunset Beach	1,938,535	-	-	844,337	788,777	-	2,292	14,781	252,457	55,010	44,117	133,254	4,073,560
Varnamtown	25,594	-	-	-	119,281	-	-	2,233	17,526	8,671	2,104	-	175,408
Buncombe													
Asheville	46,732,737	1,763,385	-	-	16,212,067	-	53,603	345,793	3,993,543	1,843,476	1,048,126	2,362,112	74,354,842
Biltmore Forest	2,505,422	-	-	-	852,025	-	858	5,521	98,964	409	18,348	63,367	3,544,913
Black Mountain	3,594,587	64,458	-	-	1,209,787	-	5,015	32,328	334,403	88,399	127,064	233,531	5,689,572
Montreat	894,243	-	-	-	307,000	-	438	2,774	29,242	9,085	12,868	38,545	1,294,195
Weaverville	2,638,374	106,069	-	-	956,516	-	2,333	15,023	268,756	83,826	46,441	105,081	4,222,418
Woodfin	1,796,839	84,217	-	-	599,795	-	3,923	25,299	192,904	22,862	60,949	180,847	2,967,634

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 2011-2012:				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	-	-	-	289,108	-	1,047	-	33,060	21,361	6,359	37,317	458,516
Drexel	336,055	-	-	-	322,715	2,439	1,169	-	55,613	22,371	36,726	57,351	834,439
Glen Alpine	270,027	563	-	-	263,644	-	955	-	33,904	12,524	5,801	43,863	631,280
Hickory**	See Catawba County												
Hildebran	252,825	-	-	-	349,749	-	1,266	7,273	121,734	16,829	9,340	48,805	807,820
Long View**	See Catawba County												
Morganton	7,927,311	197,280	-	-	2,932,774	94,990	10,624	68,144	1,046,172	331,539	137,634	485,409	13,231,877
Rhodhiss*	211,724	48	-	-	180,894	-	676	-	23,559	5,620	5,525	35,305	463,351
Rutherford College	117,293	2,328	-	-	233,038	-	844	-	102,862	14,633	10,944	46,774	528,717
Valdese	1,636,741	-	-	-	778,451	116,393	2,820	18,088	272,682	64,257	57,432	149,200	3,096,064
Cabarrus													
Concord	43,573,705	1,999,062	-	-	12,405,299	-	50,420	324,556	2,734,957	623,593	557,606	2,168,910	64,438,108
Harrisburg	2,545,384	-	-	-	1,173,102	-	8,179	52,745	445,225	65,949	113,842	356,391	4,760,817
Kannapolis*	19,172,548	-	-	-	6,135,956	-	27,083	174,180	1,182,548	264,175	341,059	1,244,815	28,542,364
Locust**	See Stanly County												
Midland	510,738	-	-	-	146,606	-	1,976	12,750	98,524	39,180	11,994	72,569	894,338
Mount Pleasant	658,866	-	-	-	187,837	-	1,048	6,739	52,079	23,567	19,662	48,361	998,159
Caldwell													
Blowing Rock**	See Watauga County												
Cajah Mountain	-	-	-	-	447,757	-	1,775	-	51,831	23,055	12,592	-	537,009
Cedar Rock	79,153	-	-	-	47,538	-	188	-	11,226	3,736	1,144	16,710	159,695
Gamewell	-	-	-	-	642,752	-	2,548	-	75,811	31,406	15,472	-	767,988
Granite Falls	1,649,171	67,429	-	-	747,477	-	2,962	18,988	168,102	50,820	39,349	151,454	2,895,752
Hickory**	See Catawba County												
Hudson	983,543	-	-	-	604,840	-	2,401	-	137,386	45,649	39,344	120,658	1,933,822
Lenoir	9,073,191	218,235	-	61,057	2,882,259	648,904	11,419	73,171	1,157,724	338,180	148,852	569,939	15,182,933
Rhodhiss**	See Burke County												
Sawmills	481,970	-	-	-	830,375	-	3,291	-	127,562	31,138	31,866	150,739	1,656,941
Camden													
Elizabeth City**	See Pasquotank County												
Carteret													
Atlantic Beach	2,810,037	551,078	-	-	934,956	-	946	6,080	189,043	45,361	94,095	58,208	4,689,805
Beaufort	2,371,212	36,848	-	-	690,649	-	2,564	16,489	176,372	51,595	29,072	120,762	3,495,564
Bogue	37,276	-	-	-	12,555	-	-	2,854	45,040	1,920	5,816	20,488	125,950
Cape Carteret	636,382	6,950	-	-	211,269	-	1,271	8,289	74,859	11,697	28,520	74,073	1,053,309
Cedar Point	232,804	-	-	-	74,562	-	826	5,342	56,999	20,630	27,044	33,607	451,813
Emerald Isle	3,436,283	14,521	-	-	1,395,071	-	2,327	14,983	271,324	48,226	118,058	149,193	5,449,986
Indian Beach	991,178	-	-	-	368,310	-	-	460	45,028	4,033	14,955	-	1,423,964
Morehead City	5,443,189	68,235	-	-	1,787,160	-	5,522	35,570	553,371	152,213	127,870	261,007	8,434,137
Newport	1,072,644	22,572	-	-	345,691	-	2,653	17,111	147,670	38,237	40,862	115,371	1,802,812
Peletier	39,219	360	-	-	12,968	-	-	2,653	25,825	8,158	6,203	17,227	112,612
Pine Knoll Shores	1,618,906	33,518	-	-	653,525	-	850	5,467	101,522	32,121	26,585	46,033	2,518,525

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 2011-2012:				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	31,151	-	-	-	11,910	-	-	674	4,451	1,629	637	-	50,452
Yanceyville	320,174	-	-	-	126,170	-	1,276	8,184	79,617	20,819	13,309	41,517	611,065
Catawba													
Brookford	156,891	119	-	-	76,179	1,344	240	1,542	7,016	1,757	3,925	15,152	264,165
Catawba	341,224	-	-	-	120,604	-	381	2,447	25,539	17,290	4,107	21,775	533,367
Claremont	1,674,416	-	-	11,134	271,415	85,976	857	5,515	291,233	44,923	34,363	44,006	2,463,839
Conover	4,364,898	3,488	-	-	1,633,360	164,656	5,157	33,136	594,592	136,719	67,596	250,876	7,254,478
Hickory*	23,529,803	-	-	1,302,526	7,984,371	255,309	25,210	161,846	2,255,781	649,667	427,891	1,202,832	37,795,235
Long View*	1,318,967	12,101	-	-	953,305	7,269	3,070	16,687	197,357	23,976	21,017	145,816	2,699,564
Maiden*	3,795,385	-	-	-	667,214	-	2,108	13,566	442,699	72,695	21,033	111,977	5,126,677
Newton	5,194,507	-	-	-	2,586,059	-	8,161	52,370	569,000	209,538	79,400	388,401	9,087,436
Chatham													
Cary**	See Wake County												
Goldston	45,562	356	-	-	51,265	-	168	1,078	9,622	4,843	1,073	11,497	125,465
Pittsboro	1,578,087	-	-	-	735,388	-	2,425	15,686	107,950	38,953	26,673	119,966	2,625,127
Siler City	1,913,783	-	-	-	1,518,158	-	4,992	32,053	262,229	68,801	36,168	216,451	4,052,635
Cherokee													
Andrews	589,347	-	-	-	413,287	-	1,112	7,118	57,023	27,356	6,049	54,938	1,156,230
Murphy	915,638	-	-	-	378,262	-	1,018	6,521	-	63,435	10,730	56,907	1,432,511
Chowan													
Edenton	1,501,519	76,037	-	-	447,694	54,954	3,147	20,216	290,076	76,124	29,666	140,960	2,640,393
Clay													
Hayesville	97,037	-	-	-	27,604	-	196	1,256	16,158	30,049	1,493	11,961	185,754
Cleveland													
Belwood	-	-	-	-	-	-	-	-	18,975	6,711	3,926	-	29,612
Boiling Springs	789,768	2,171	-	15,023	301,473	-	2,929	-	124,977	42,819	35,345	130,671	1,445,177
Casar	5,590	-	-	-	2,452	261	-	-	10,540	17,421	-	-	36,264
Earl	14,182	-	-	-	6,276	-	164	-	5,025	5,295	2,731	6,815	40,488
Fallston	20,757	60	-	-	7,752	212	-	2,448	25,116	13,754	3,838	18,976	92,914
Grover	135,970	-	-	-	51,766	5,684	446	2,859	17,484	28,728	2,585	23,702	269,224
Kings Mountain*	2,909,319	-	-	76,054	1,124,825	-	6,689	42,983	545,822	199,444	43,933	312,023	5,261,092
Kingstown	78,033	-	-	-	29,881	-	428	-	13,459	3,865	2,599	14,040	142,305
Lattimore	31,561	-	-	-	12,864	-	-	-	10,610	4,510	613	13,145	73,303
Lawndale	50,718	-	-	-	19,482	15,504	381	-	15,404	39,340	3,565	18,811	163,206
Mooresboro	-	-	-	-	-	-	-	-	7,794	26,435	1,189	-	35,418
Patterson Springs	-	-	-	-	-	-	392	-	12,257	2,400	2,149	-	17,198
Polkville	11,531	30	-	-	5,086	400	-	2,202	12,626	10,821	1,880	13,428	58,005
Shelby	6,902,134	-	-	140,591	2,856,238	-	12,798	82,146	855,365	556,061	190,881	613,850	12,210,063
Waco	22,036	-	-	-	8,112	-	202	-	6,715	6,840	703	12,826	57,435

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 2011-2012:				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	3,852	-	-	-	24,543	-	-	-	5,620	872	-	3,993	38,881
Bolton	113,758	-	-	-	108,528	-	435	2,790	34,449	4,539	1,078	32,324	297,900
Brunswick	69,364	12,540	-	-	175,927	-	705	4,522	11,415	6,081	3,461	25,158	309,173
Cerro Gordo	12,830	-	-	-	32,189	-	129	-	9,125	2,952	130	7,390	64,746
Chadbourn	443,891	46,616	-	-	290,040	-	1,161	7,433	70,170	20,807	11,760	64,200	956,078
Fair Bluff	216,736	9,305	-	-	148,579	-	595	3,807	36,996	10,369	3,611	40,711	470,709
Lake Waccamaw	506,129	4,353	-	-	231,268	-	926	5,927	48,412	14,225	5,634	46,816	863,689
Sandyfield	50,592	-	-	-	70,225	-	-	-	5,162	1,306	1,708	14,047	143,041
Tabor City	1,034,719	123,829	-	-	623,282	-	2,497	16,021	116,155	23,895	15,642	113,414	2,069,453
Whiteville	1,962,370	-	-	-	842,548	73,893	3,372	21,588	310,463	96,440	54,648	166,434	3,531,756
Craven													
Bridgeton	343,866	-	-	-	137,958	-	290	1,869	20,560	8,138	3,738	15,873	532,293
Cove City	26,721	-	-	-	10,681	174	-	1,615	15,788	6,322	764	12,894	74,960
Dover	47,486	-	-	-	22,614	-	253	1,623	10,044	7,154	768	13,112	103,054
Havelock	4,458,380	137,344	-	-	1,789,000	-	13,222	84,876	824,319	161,723	113,572	505,554	8,087,989
New Bern	13,108,137	266,578	-	-	5,365,554	-	18,843	121,411	1,544,502	348,376	314,374	862,543	21,950,318
River Bend	877,743	8,929	-	-	355,450	-	1,975	12,694	75,876	20,674	68,131	91,421	1,512,894
Trent Woods	1,090,862	2,651	-	-	445,214	-	-	16,909	36,715	29,140	25,125	109,774	1,756,390
Vanceboro	260,060	10,898	-	-	104,800	-	639	4,110	33,890	17,350	4,604	33,593	469,944
Cumberland													
Eastover	609,916	-	-	-	600,434	-	-	14,834	76,224	45,676	22,108	75,139	1,444,330
Falcon*	30,399	-	-	-	51,148	-	-	1,260	16,385	3,370	2,389	10,387	115,337
Fayetteville	61,274,900	2,977,517	-	-	34,153,379	-	130,859	839,798	6,535,407	1,772,535	2,429,474	5,426,591	115,540,460
Godwin	27,204	-	-	-	22,923	-	-	565	3,842	4,625	-	4,488	63,647
Hope Mills	4,366,013	-	-	-	2,520,944	-	9,676	62,395	400,605	94,394	205,863	412,880	8,072,770
Linden	14,155	-	-	-	21,334	-	82	525	3,801	4,818	1,834	5,105	51,654
Spring Lake	3,070,311	-	-	-	1,932,585	-	7,434	48,240	249,825	93,557	103,428	289,511	5,794,889
Stedman	272,889	-	-	-	170,130	-	653	-	26,999	10,016	13,581	30,213	524,480
Wade	87,870	-	-	-	92,124	-	-	2,277	11,752	8,282	5,006	17,501	224,812
Currituck	No incorporated towns												
Dare													
Duck	2,700,987	-	-	-	810,394	-	233	1,502	171,352	4,631	33,254	-	3,722,353
Kill Devil Hills	6,321,926	37,125	-	-	1,730,357	-	4,233	27,253	376,323	91,670	201,749	238,372	9,029,008
Kitty Hawk	2,905,187	-	-	-	795,104	-	2,069	13,308	207,230	39,133	120,787	103,371	4,186,188
Manteo	1,762,833	15,839	-	-	494,475	-	911	5,866	109,988	25,671	102,915	32,961	2,551,460
Nags Head	5,545,777	-	-	-	2,150,618	-	1,741	11,196	333,198	54,191	189,370	116,059	8,402,150
Southern Shores	2,846,378	-	-	-	748,317	-	1,720	11,075	133,246	35,842	103,029	116,236	3,995,842
Davidson													
Denton	645,575	-	-	-	263,914	2,563	1,026	-	42,722	17,471	14,060	54,076	1,041,406
High Point**	See Guilford County												
Lexington	8,895,812	158,212	-	263,062	3,051,897	-	11,859	75,937	1,432,502	264,984	143,785	586,466	14,884,515
Midway	168,386	-	-	-	758,969	-	2,952	-	113,306	58,545	17,923	-	1,120,080
Thomasville*	9,480,448	40,746	-	70,841	4,336,817	183,311	16,864	108,204	1,022,309	213,324	235,266	708,809	16,416,939
Wallburg	121,521	-	-	-	494,212	-	-	-	34,156	38,121	11,671	-	699,681

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				State aid:	Municipal Shares of State Levied Taxes:						Total [\$]	
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2011-2012:			Municipal share: local government sales taxes 1 [\$]	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	835,133	-	-	-	414,018	-	1,450	10,082	100,582	28,600	40,549	55,293	1,485,707
Cooleemee	147,556	-	-	-	178,392	-	606	3,892	33,455	14,315	3,680	28,494	410,391
Mocksville	2,111,706	-	-	-	943,007	180,613	3,206	20,623	299,101	54,529	22,245	156,491	3,791,521
Duplin													
Beulaville	402,623	3,058	-	-	231,035	-	821	5,271	56,854	13,840	8,077	44,879	766,458
Calypso	72,722	245	-	-	96,072	-	342	-	40,837	3,739	2,073	20,476	236,505
Faison*	273,029	-	-	-	172,486	20,835	613	3,953	54,661	9,888	1,088	33,231	569,783
Greenevers	51,376	-	-	-	113,011	-	-	2,577	7,754	3,811	2,438	18,953	199,921
Harrells**	See Sampson County												
Kenansville	238,284	3,717	-	-	151,434	-	538	3,448	70,252	15,350	2,884	34,076	519,982
Magnolia	165,974	565	-	-	167,654	-	596	2,507	19,964	7,225	1,665	34,809	400,959
Mount Olive**	See Wayne County												
Rose Hill	399,505	-	-	-	290,516	-	1,033	6,634	42,613	16,856	6,834	54,605	818,596
Teachey	99,523	-	-	-	67,273	-	239	-	6,626	3,308	1,557	13,698	192,224
Wallace*	1,371,690	-	-	-	692,977	-	2,463	15,843	139,477	37,849	22,721	115,672	2,398,692
Warsaw	868,846	6,938	-	-	543,398	-	1,931	12,399	112,575	29,911	10,315	94,763	1,681,075
Durham													
Chapel Hill**	See Orange County												
Durham*	133,602,925	2,426,059	-	-	44,280,248	-	145,381	935,603	9,139,019	2,417,136	2,257,694	5,883,844	201,087,909
Morrisville**	See Wake County												
Raleigh**	See Wake County												
Edgecombe													
Conetoe	18,295	-	-	-	40,731	-	184	1,179	7,667	2,817	1,005	9,849	81,728
Leggett	10,741	-	-	-	8,339	-	-	242	2,208	1,483	-	-	23,014
Macclesfield	67,636	172	-	-	65,242	-	295	1,890	1,594	9,502	1,174	14,815	162,318
Pinetops	193,758	-	-	-	189,806	-	858	5,491	525	21,350	5,623	46,348	463,760
Princeville	337,227	-	-	-	291,908	-	1,322	8,511	14,347	19,882	8,525	59,201	740,922
Rocky Mount**	See Nash County												
Sharpsburg**	See Nash County												
Speed	10,414	-	-	-	11,119	-	50	323	1,048	1,647	-	3,278	27,879
Tarboro	3,252,566	120,200	-	-	1,579,593	192,523	7,141	45,732	665,445	159,462	194,899	327,759	6,545,320
Whitakers**	See Nash County												
Forsyth													
Bethania	108,781	-	-	-	31,985	-	207	1,327	11,328	1,734	2,744	7,351	165,457
Clemmons	2,385,691	-	-	-	678,597	-	11,820	76,022	645,530	116,183	202,335	512,147	4,628,324
High Point**	See Guilford County												
Kernersville*	12,877,730	152,196	-	-	3,657,890	644,336	14,865	96,019	939,812	259,926	261,125	635,636	19,539,536
King**	See Stokes County												
Lewisville	2,317,128	255	-	-	670,401	-	8,019	51,575	346,841	59,882	163,243	351,383	3,968,727
Rural Hall	947,164	-	-	-	273,360	-	1,868	12,009	141,876	25,081	24,594	84,856	1,510,809
Tobaccoville*	95,595	-	-	-	27,520	578	1,546	9,928	65,758	11,352	12,937	51,291	276,506
Walkertown	866,245	88,716	-	-	246,654	-	2,956	18,965	216,221	31,343	38,909	120,314	1,630,323
Winston-Salem	106,613,138	5,540,171	-	-	29,146,273	1,985,802	145,714	937,270	9,496,835	2,759,360	2,327,827	6,387,020	165,339,410

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 2011-2012:				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									
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Franklin													
Bunn	154,300	2,256	-	-	46,154	-	217	1,389	16,401	5,003	1,316	11,524	238,559
Centerville	-	-	-	-	-	-	-	359	3,140	424	170	-	4,094
Franklinton	716,801	37,710	-	-	216,933	-	1,276	8,184	57,807	21,882	13,540	63,925	1,138,057
Louisburg	1,454,034	59,296	-	-	406,135	-	2,147	13,784	221,289	44,978	20,978	96,745	2,319,385
Youngsville	825,741	-	-	-	225,069	-	735	4,724	38,756	13,369	9,730	35,619	1,153,743
Wake Forest**	See Wake County												
Gaston													
Belmont	5,321,694	148,251	-	71,496	1,561,753	-	6,527	42,288	478,423	140,059	102,790	292,512	8,165,792
Bessemer City	1,445,178	1,465	-	-	439,730	31,507	3,369	21,641	265,372	85,536	39,478	166,860	2,500,137
Cherryville	1,683,900	17,442	-	-	499,978	10,976	3,631	23,316	182,760	107,535	44,971	186,520	2,761,030
Cramerton	2,048,813	328	-	-	611,911	-	2,644	17,014	124,916	25,810	41,055	111,739	2,984,230
Dallas	995,814	26,944	-	-	294,064	-	2,850	18,346	122,467	75,313	17,756	125,909	1,679,464
Gastonia	27,713,499	988,947	-	430,495	8,183,236	-	45,340	291,396	2,644,181	1,075,469	550,924	2,015,149	43,938,637
High Shoals	126,978	-	-	-	37,539	11,460	439	-	13,844	5,697	2,150	19,482	217,589
Kings Mountain**	See Cleveland County												
Lowell	1,055,396	4,672	-	-	315,485	31,318	2,236	14,386	104,269	37,326	30,237	92,541	1,687,865
McAdenville	334,199	-	-	-	94,441	-	411	1,311	249,811	8,629	5,270	17,557	711,630
Mount Holly	5,779,817	18,517	-	63,429	1,945,274	69,537	8,701	56,068	564,686	131,318	124,946	386,563	9,148,856
Ranlo	692,176	-	-	-	203,943	18,053	2,168	-	144,718	19,735	21,969	95,854	1,198,616
Spencer Mountain	-	-	-	-	637	1,512	-	-	570	733	-	1,191	4,644
Stanley	1,354,360	-	-	-	400,898	-	2,251	14,474	93,432	70,594	13,666	105,217	2,054,892
Gates													
Gatesville	54,951	-	-	-	53,091	-	199	1,268	10,231	5,549	-	9,171	134,460
Graham													
Fontana Village	561	-	-	-	-	-	-	-	-	183	8	5,644	6,396
Lake Santeetlah	71,874	-	-	-	25,246	-	-	-	5,405	875	-	8,491	111,891
Robbinsville	287,507	11,698	-	-	94,469	36,110	390	-	74,372	24,626	604	17,755	547,531
Granville													
Butner	1,919,881	-	-	-	1,179,692	-	4,816	30,975	324,291	95,512	9,551	181,080	3,745,799
Creedmoor	2,097,674	-	-	-	640,948	-	2,617	16,828	113,679	101,841	91,924	111,975	3,177,486
Oxford	3,144,583	307,499	-	-	1,312,528	-	5,355	34,367	391,300	91,107	72,610	235,650	5,594,999
Stem	178,767	-	-	-	74,433	-	-	1,986	11,174	4,265	1,851	15,370	287,846
Stovall	79,061	-	-	-	64,591	-	-	1,692	8,169	3,409	1,600	14,120	172,641
Greene													
Hookerton	72,734	-	-	-	30,664	491	257	1,651	20,672	5,180	845	13,384	145,878
Snow Hill	334,507	-	-	-	138,929	-	1,007	6,472	63,510	30,602	36,888	48,672	660,588
Walstonburg	56,665	-	-	-	22,794	-	138	888	119	1,794	232	7,782	90,413

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 2011-2012:				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	156,696,506	4,612,007	-	3,865,696	37,503,596	257,782	170,852	1,098,983	11,398,654	4,258,446	3,121,148	7,214,601	230,198,271
High Point*	60,423,973	2,715,292	-	1,612,226	14,927,664	565,106	66,237	425,945	4,055,626	937,342	1,024,837	2,857,838	89,612,086
Jamestown	1,588,113	-	-	-	375,649	-	2,187	14,147	187,639	76,651	43,707	97,843	2,385,937
Kernersville**	See Forsyth County												
Oak Ridge	720,636	-	-	-	167,316	-	4,050	26,147	179,651	29,399	64,998	-	1,192,196
Pleasant Garden	90,433	-	-	-	21,448	-	-	18,286	128,304	3,830	30,983	-	293,284
Sedalia	130,591	-	-	-	28,022	-	395	2,540	19,541	484	2,399	15,124	199,096
Stokesdale	-	-	-	-	-	991	-	20,898	189,906	13,123	36,999	-	261,916
Summerfield	468,804	-	-	-	109,711	-	-	42,341	274,104	23,210	95,447	-	1,013,616
Whitsett	26,127	238	-	-	5,673	-	376	2,418	29,134	12,916	2,280	-	79,163
Halifax													
Enfield	675,665	8,774	-	-	230,129	-	1,588	10,187	59,417	24,998	14,842	76,976	1,102,576
Halifax	71,182	-	-	-	23,918	-	-	949	12,663	6,351	1,580	9,425	126,068
Hobgood	65,185	235	-	-	22,533	-	218	1,401	10,457	4,044	875	15,097	120,046
Littleton	241,310	5,241	-	-	82,653	3,080	423	2,713	24,357	10,256	12,581	24,912	407,525
Roanoke Rapids	7,253,419	-	-	113,886	3,007,296	60,109	9,864	63,263	845,561	223,428	164,552	467,825	12,209,203
Scotland Neck	654,645	12,998	-	-	194,826	2,276	1,291	8,285	100,766	25,542	18,954	65,692	1,085,275
Weldon	1,332,333	14,861	-	-	487,402	-	1,037	6,654	71,874	18,783	19,189	50,461	2,002,594
Harnett													
Angier*	1,513,784	-	-	-	514,151	-	2,810	18,148	127,244	29,107	40,391	131,110	2,376,745
Benson**	See Johnston County												
Broadway**	See Lee County												
Coats	573,887	-	-	-	212,219	-	1,357	8,749	49,165	14,420	20,981	68,348	949,125
Dunn	3,617,685	-	-	-	1,371,098	24,250	5,917	38,085	393,265	120,104	97,522	298,191	5,966,117
Erwin	1,193,186	-	-	-	507,806	25,624	2,813	18,100	102,426	41,544	15,302	139,644	2,046,445
Lillington	1,460,360	-	-	-	533,511	-	2,039	13,126	194,398	30,311	32,335	99,311	2,365,390
Haywood													
Canton	2,640,003	50,437	-	-	915,591	130,659	2,675	17,196	601,342	93,565	48,987	138,321	4,638,775
Clyde	334,728	7,773	-	-	264,706	-	773	-	31,977	45,219	12,828	38,638	736,642
Maggie Valley	1,576,226	23,302	-	-	249,560	-	729	4,683	69,033	34,439	41,312	31,645	2,030,928
Waynesville	4,576,761	20,577	-	-	2,134,466	-	6,234	40,060	389,028	268,749	130,279	334,893	7,901,047
Henderson													
Flat Rock	743,684	-	-	-	250,549	-	-	12,754	129,479	40,882	44,180	-	1,221,529
Fletcher	3,143,582	44,416	-	-	1,083,641	-	4,594	29,615	499,840	65,330	63,545	187,016	5,121,580
Hendersonville	6,702,471	537,976	-	-	2,451,423	28,782	8,337	53,610	610,946	312,175	119,971	377,115	11,202,805
Laurel Park	1,338,161	30,698	-	-	464,570	-	1,382	8,882	73,123	9,738	29,086	98,036	2,053,676
Mills River	825,621	-	-	-	256,781	-	-	27,895	272,329	85,930	26,305	-	1,494,862
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 2011-2012:				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	2,454,314	218,379	-	45,997	836,727	-	3,096	19,715	189,563	60,574	36,383	154,052	4,018,800
Cofield	144,547	595	-	-	46,395	26,448	254	1,623	47,355	4,527	-	10,856	282,600
Como	16,984	-	-	-	6,712	-	-	359	3,566	2,027	342	-	29,990
Harrellsville	22,644	-	-	-	8,972	-	65	416	2,531	1,523	396	2,991	39,539
Murfreesboro	844,823	-	-	-	335,386	-	1,856	12,072	89,369	28,337	26,005	87,227	1,425,075
Winton	188,964	3,603	-	-	77,144	12,533	473	3,012	23,112	9,530	3,850	24,458	346,680
Hoke													
Raeford	1,828,162	570	-	-	798,574	133,031	2,979	19,255	387,638	46,161	40,227	148,485	3,405,082
Red Springs**	See Robeson County												
Hyde													
No incorporated towns													
Iredell													
Davidson**	See Mecklenburg County												
Harmony	31,097	45	-	-	111,710	-	336	2,153	19,493	8,151	2,666	15,181	190,831
Love Valley	24,622	-	-	-	23,654	-	71	456	955	125	432	7,915	58,230
Mooresville	30,202,832	-	-	759,667	6,950,835	-	20,913	134,799	1,799,239	213,249	204,738	880,218	41,166,490
Statesville	12,017,922	345,149	-	733,086	5,162,847	106,066	15,514	99,645	1,647,808	328,498	150,435	733,454	21,340,425
Troutman	1,471,535	-	-	-	515,549	-	1,550	9,977	142,373	24,596	22,596	75,946	2,264,121
Jackson													
Dillsboro	94,974	-	-	-	37,365	-	-	933	13,385	8,420	1,980	6,202	163,258
Forest Hills	54,663	-	-	-	12,163	-	-	1,330	-	4,578	1,393	11,204	85,331
Highlands**	See Macon County												
Sylva	1,274,898	100,691	-	-	430,053	-	1,684	10,909	229,047	69,525	16,600	72,289	2,205,695
Webster	29,226	-	-	-	10,273	-	-	1,322	22,916	5,229	1,394	-	70,360
Johnston													
Archer Lodge	390,403	-	-	-	96,276	-	-	17,737	78,154	54,572	60,062	-	697,204
Benson*	1,493,143	-	-	8,655	486,486	-	2,098	13,469	292,721	35,177	19,699	102,610	2,454,058
Clayton*	8,111,604	-	-	-	2,574,873	-	10,306	66,364	656,811	81,886	230,108	448,464	12,180,416
Four Oaks	594,487	3,720	-	-	146,097	-	1,221	7,845	58,374	17,359	7,413	61,226	897,741
Kenly*	781,932	-	-	25,927	247,922	-	848	5,438	49,227	18,723	4,012	44,907	1,178,935
Micro	114,339	40	-	-	36,941	-	279	1,793	13,760	3,188	915	13,068	184,323
Pine Level	448,999	-	-	-	144,114	-	1,083	6,965	40,983	11,074	6,164	51,342	710,724
Princeton	386,337	-	-	-	124,625	-	756	4,849	51,342	14,925	1,026	37,864	621,723
Selma	2,110,165	-	-	98,700	683,248	36,655	3,848	24,701	244,747	65,122	27,719	164,951	3,459,855
Smithfield	5,849,282	81,887	-	144,984	1,905,290	-	6,933	44,477	636,641	165,461	110,519	321,855	9,267,329
Wilson's Mills	441,557	-	-	-	133,589	-	-	9,407	33,073	1,174	8,861	57,793	685,453
Zebulon**	See Wake County												
Jones													
Maysville	239,498	-	-	-	68,804	-	649	4,179	28,373	7,252	8,138	34,617	391,508
Pollocksville	68,711	60	-	-	17,841	134	-	1,280	12,346	4,756	2,502	12,229	119,858
Trenton	54,977	-	-	-	16,048	555	-	1,183	18,095	5,998	1,113	9,628	107,596
Lee													
Broadway*	362,533	-	-	-	222,974	-	785	5,053	33,755	12,366	6,357	38,975	682,798
Sanford	12,152,468	35,396	-	-	5,176,743	-	17,769	57,090	1,210,905	235,473	204,658	796,175	19,886,679

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total	
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		License taxes	Meals taxes	Occupancy taxes										
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Lenoir														
Grifton**	See Pitt County													
Kinston		9,384,089	-	-	218,413	3,128,251	15,103	13,586	87,116	1,447,786	396,729	176,485	625,891	15,493,449
La Grange		608,557	-	-	-	201,232	-	1,805	11,579	84,659	37,091	30,305	93,997	1,069,224
Pink Hill		197,347	4,223	-	-	65,201	5,055	346	2,221	19,975	11,964	965	20,405	327,701
Lincoln														
Lincolnton		4,750,895	-	-	45,357	2,145,969	96,389	6,618	42,462	465,728	332,489	50,514	311,610	8,248,031
Maiden**	See Catawba County													
Macon														
Franklin		1,709,685	50,342	-	105,486	510,856	-	-	15,956	245,644	158,423	31,087	123,977	2,951,457
Highlands*		2,564,410	19,013	-	-	801,597	-	584	3,755	90,435	54,667	32,916	52,898	3,620,275
Madison														
Hot Springs		193,414	-	-	-	92,587	-	357	2,297	19,367	7,069	2,165	23,145	340,401
Mars Hill		531,673	12,593	-	-	316,409	-	1,223	7,940	88,087	33,004	6,842	56,393	1,054,164
Marshall		378,921	-	-	-	143,605	786	553	3,553	57,949	54,606	3,322	22,594	665,889
Martin														
Bear Grass		14,522	-	-	-	5,157	-	-	291	3,098	1,886	283	2,583	27,820
Everetts		27,507	140	-	-	9,501	-	-	650	5,488	2,780	-	5,626	51,691
Hamilton		77,581	-	-	-	29,157	-	253	1,619	229,106	4,536	1,336	14,155	357,743
Hassell		6,232	-	-	-	2,245	-	-	339	4,337	1,091	-	4,423	18,667
Jamesville		120,691	385	-	-	43,783	-	306	1,954	11,265	12,933	2,422	16,044	209,782
Oak City		70,954	-	-	-	24,350	-	-	1,260	7,557	4,679	2,079	13,093	123,972
Parmele		59,458	-	-	-	21,400	-	-	1,102	4,771	2,752	-	9,268	98,750
Robersonville		515,934	-	-	-	186,412	6,224	924	5,903	91,737	28,967	11,669	56,536	904,305
Williamston		2,601,893	48,996	-	-	943,523	4,992	3,428	21,915	194,865	100,722	44,054	167,831	4,132,219
McDowell														
Marion		2,195,531	76,557	-	-	1,055,133	66,829	5,131	33,055	333,205	189,679	70,723	225,288	4,251,130
Old Fort		304,750	3,088	-	-	185,576	114,111	573	-	95,611	28,800	7,136	29,929	769,573
Mecklenburg														
Charlotte		389,706,896	32,524,000	-	-	82,759,708	-	470,894	3,036,173	28,025,531	10,030,431	7,795,501	19,288,487	573,637,620
Cornelius		11,747,127	-	-	-	2,535,333	-	16,037	103,646	839,518	244,562	245,114	676,637	16,407,974
Davidson*		5,997,125	4,200	-	-	1,211,834	-	7,050	45,555	403,297	132,212	131,429	296,607	8,229,308
Huntersville		16,967,424	-	-	-	3,443,421	-	30,248	195,668	1,589,207	378,333	544,681	1,281,540	24,430,521
Matthews		10,242,579	-	-	-	2,166,505	-	17,446	112,557	1,040,199	383,864	211,756	726,986	14,901,892
Mint Hill*		6,197,619	-	-	-	1,262,267	-	14,624	94,230	581,686	106,552	239,844	638,904	9,135,727
Pineville		5,190,008	-	-	-	1,110,990	-	4,834	31,266	673,408	95,354	44,290	182,583	7,332,733
Stallings**	See Union County													
Weddington**	See Union County													
Mitchell														
Bakersville		102,429	1,088	-	-	43,913	-	292	-	20,892	17,242	5,307	14,620	205,782
Spruce Pine		894,194	-	-	-	358,996	19,474	1,371	8,806	221,592	39,363	23,199	83,535	1,650,530

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 2011-2012:				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	564,908	-	-	-	279,036	760	1,077	6,928	183,852	13,271	6,537	53,220	1,109,589
Candor*	409,783	-	-	-	137,887	-	532	3,424	72,660	11,950	2,918	28,830	667,983
Mount Gilead	496,786	45	-	-	192,011	12,911	740	4,744	42,241	24,873	8,010	39,652	822,013
Star	265,864	-	-	-	142,793	86,259	550	3,533	18,505	8,141	3,321	31,863	560,830
Troy	867,423	14,994	-	-	552,522	-	2,130	13,671	203,677	50,658	8,392	97,397	1,810,864
Moore													
Aberdeen	3,057,131	96,852	-	-	1,316,789	-	4,067	26,223	315,957	34,945	110,951	200,782	5,163,697
Cameron	125,650	50	-	-	58,740	-	181	1,165	7,795	4,364	1,101	9,514	208,561
Candor**	See Montgomery County												
Carthage	866,165	13,666	-	-	452,869	-	1,397	8,979	129,653	22,362	13,129	72,461	1,580,681
Foxfire Village	566,963	-	-	-	186,687	-	-	3,714	27,489	5,618	25,164	40,305	855,941
Pinebluff	369,246	-	-	-	274,335	-	846	5,434	43,664	9,406	15,767	53,038	771,736
Pinehurst	9,499,159	1,764	-	-	3,041,753	-	9,390	60,477	557,407	127,616	298,900	476,150	14,072,616
Robbins	352,378	-	-	-	225,450	5,114	696	1,539	32,209	12,327	1,136	35,105	665,955
Southern Pines	7,619,971	-	-	-	2,541,894	59,969	7,844	50,476	553,511	160,458	163,215	384,761	11,542,099
Taylorstown	340,363	-	-	-	147,876	-	456	2,927	16,549	7,355	2,769	23,063	541,358
Vass	301,405	-	-	-	147,739	-	456	2,927	27,273	13,339	6,263	29,313	528,715
Whispering Pines	1,541,340	9,979	-	-	606,965	-	1,874	12,088	85,650	19,563	39,816	109,540	2,426,816
Nash													
Bailey	197,588	1,856	-	-	96,124	-	357	2,289	23,476	12,760	32,532	18,787	385,770
Castalia	17,539	1,166	-	-	45,382	-	169	1,082	7,122	3,397	523	8,344	84,723
Dortches	-	-	-	-	159,740	-	-	3,828	20,674	3,208	673	-	188,123
Middlesex	241,473	-	-	-	138,747	-	516	3,303	20,228	7,833	739	26,622	439,461
Momeyer	15,311	5,758	-	-	37,719	-	-	896	5,412	3,536	851	-	69,483
Nashville	2,020,796	-	-	-	917,549	-	3,410	21,847	171,755	53,488	53,287	154,387	3,396,517
Red Oak	-	-	-	-	583,714	-	-	13,953	85,359	10,522	13,954	-	707,502
Rocky Mount*	22,912,248	1,030,467	-	-	9,183,746	-	36,085	231,246	2,302,865	803,775	559,849	1,627,259	38,687,540
Sharpsburg*	367,699	8,011	-	-	259,170	-	1,272	8,152	44,834	21,552	12,561	58,316	781,567
Spring Hope	457,267	-	-	-	225,409	-	839	5,398	53,735	16,935	36,394	41,030	837,007
Whitakers*	244,439	-	-	-	113,257	-	465	2,980	35,937	9,878	3,851	24,086	434,892
New Hanover													
Carolina Beach	3,842,337	-	-	816,816	1,407,301	-	3,624	23,308	267,905	65,727	102,686	183,435	6,713,139
Kure Beach	2,086,993	15,812	-	298,084	610,846	-	1,285	8,281	85,489	17,150	37,921	63,513	3,225,374
Wilmington	57,162,396	3,737,807	-	2,408,574	17,025,431	-	67,905	437,407	4,548,001	1,435,777	1,459,861	2,832,661	91,115,821
Wrightsville Beach	3,278,198	-	-	816,816	1,057,899	-	1,567	10,069	175,303	54,561	70,294	68,892	5,533,599
Northampton													
Conway	239,987	50	-	-	119,653	1,257	-	3,347	61,714	8,837	1,353	24,157	460,356
Garysburg	188,362	7,922	-	-	150,696	-	-	4,207	14,460	11,048	10,183	34,776	421,655
Gaston	217,484	5,703	-	-	165,038	-	-	4,619	34,656	16,945	15,042	41,016	500,503
Jackson	160,762	2,201	-	-	72,974	-	-	2,035	23,352	7,026	1,956	16,791	287,096
Lasker	10,204	3,665	-	-	17,463	-	-	489	3,225	1,072	463	3,987	40,568
Rich Square	312,679	-	-	-	137,976	-	-	3,872	36,149	11,537	4,450	31,888	538,551
Seaboard	127,786	32,889	-	-	90,101	-	-	2,515	17,514	6,000	7,195	19,786	303,786
Severn	136,684	-	-	-	39,437	16,302	-	1,102	29,868	2,002	975	9,300	235,669
Woodland	158,911	45	-	-	115,194	-	-	3,214	21,191	6,316	5,649	25,190	335,710

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				State aid:	Municipal Shares of State Levied Taxes:							Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2011-2012:			Municipal share: local government sales taxes 1 [\$]	Hold harmless distribution § 105-521 [\$]	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 [\$]	State	
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]								street-aid [Powell Bill allocation] [\$]	
Onslow													
Holly Ridge	812,025	13,865	-	-	330,009	-	810	5,224	64,848	8,765	12,873	43,711	1,292,131
Jacksonville	19,640,433	-	-	-	11,777,051	-	47,352	301,236	1,758,521	614,250	473,895	1,769,306	36,382,044
North Topsail Beach	2,003,492	-	-	805,570	677,287	-	467	3,000	108,176	16,168	47,984	26,298	3,688,442
Richlands	553,436	8,000	-	-	275,539	-	978	6,327	73,432	16,740	20,495	49,386	1,004,334
Surf City**	See Pender County												
Swansboro	1,594,779	24,039	-	-	665,368	-	1,695	10,917	156,967	24,032	26,947	72,507	2,577,251
Orange													
Carrboro	12,163,578	545,394	-	-	3,349,508	-	12,481	80,366	464,962	201,567	226,069	477,977	17,521,902
Chapel Hill*	34,658,651	1,026,815	-	-	956,416	-	36,423	234,480	2,160,046	765,385	808,077	1,452,133	51,940,087
Durham**	See Durham County												
Hillsborough	5,113,615	-	247,090	-	1,046,861	-	3,904	25,190	255,766	119,938	86,989	179,248	7,078,601
Mebane**	See Alamance County												
Pamlico													
Alliance	-	3,362	-	-	-	-	-	3,125	23,935	8,507	2,730	-	41,659
Arapahoe	-	-	-	-	-	894	-	2,269	12,389	3,254	2,626	-	21,431
Bayboro	85,274	-	-	-	20,908	845	792	5,095	29,091	9,057	8,332	33,375	192,770
Grantsboro	23,917	-	-	-	5,205	962	-	2,806	18,645	1,580	1,465	-	54,580
Mesic	30,657	-	-	-	6,889	127	138	888	3,432	2,952	672	6,702	52,457
Minnesott Beach	128,251	45	-	-	34,538	-	281	1,813	9,221	1,754	3,247	18,390	197,539
Oriental	459,622	-	-	21,939	115,200	-	569	3,654	35,168	5,973	12,042	40,047	694,214
Stonewall	30,034	-	-	-	21,178	-	-	1,139	7,942	1,779	371	8,179	70,621
Vandemere	42,273	-	-	-	12,133	-	160	1,026	6,902	2,963	783	14,598	80,837
Pasquotank													
Elizabeth City*	6,832,771	-	-	-	2,664,992	-	11,710	75,085	841,366	247,285	149,372	495,985	11,318,566
Pender													
Atkinson	48,389	25	-	-	59,766	-	191	1,231	15,163	6,291	1,161	13,111	145,328
Burgaw	1,269,344	8,492	-	6,642	771,230	-	2,466	15,859	131,900	55,914	23,498	110,309	2,395,655
Saint Helena	16,458	-	-	-	77,737	-	249	1,603	3,953	3,069	1,613	10,400	115,082
Surf City*	4,043,572	40,008	-	513,851	583,310	-	1,188	7,667	143,588	22,888	69,719	73,746	5,499,537
Topsail Beach	1,817,652	-	-	496,475	73,351	261	235	1,510	34,974	9,507	20,139	16,084	2,470,188
Wallace**	See Duplin County												
Watha	4,368	-	-	-	37,982	-	122	783	2,589	1,675	1,088	4,657	53,263
Perquimans													
Hertford	531,978	10,737	-	-	356,377	-	1,351	8,677	66,552	33,236	16,310	59,700	1,084,918
Winfall	206,391	3,898	-	-	98,905	-	375	2,410	18,042	6,484	2,641	19,303	358,450
Person													
Roxboro	3,967,833	235,372	-	-	1,211,861	11,784	5,256	33,705	425,288	142,664	76,201	228,916	6,338,880
Pitt													
Ayden	1,172,314	-	-	-	847,326	-	3,127	20,074	294,961	74,675	37,156	150,587	2,600,220
Bethel	340,532	-	-	-	270,406	-	997	6,399	33,485	24,129	10,718	52,332	738,998
Falkland	19,677	130	-	-	16,424	-	61	388	-	2,745	184	2,042	41,650
Farmville	1,461,670	-	-	-	798,484	-	2,946	18,903	269,011	63,870	35,192	141,939	2,792,014
Fountain	122,074	353	-	-	73,407	-	271	1,740	13,201	6,349	551	14,929	232,874
Greenville	29,663,477	1,540,929	-	-	14,504,211	-	53,509	343,423	4,387,130	1,062,255	919,188	2,171,367	54,645,488
Grifton*	556,006	12,207	-	-	425,157	-	1,658	10,643	60,427	29,963	5,126	76,337	1,177,524
Grimesland	74,089	6,801	-	-	76,022	-	281	1,801	14,673	15,786	3,163	13,495	206,110
Simpson	102,746	-	-	-	71,310	-	263	1,688	-	5,351	1,597	12,875	195,830
Winterville	3,390,858	18,878	-	-	1,593,662	-	5,881	37,771	101,242	72,269	74,843	260,673	5,556,075

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 2011-2012:				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	496,755	23,179	-	19,954	170,717	-	623	3,981	57,225	21,687	9,046	31,940	835,107
Saluda*	638,831	5,413	-	-	126,020	19,665	445	2,847	24,351	16,436	12,541	30,230	876,778
Tryon	913,492	10	-	16,049	283,758	48,530	1,037	6,650	59,594	30,447	18,666	66,953	1,445,185
Randolph													
Archdale*	2,776,361	-	-	-	1,834,843	-	7,263	46,762	341,771	131,879	115,224	318,987	5,573,089
Asheboro	12,421,931	306,945	-	-	4,109,835	203,448	15,943	102,471	1,646,982	254,955	162,806	675,314	19,900,630
Franklinville	153,315	-	-	-	189,703	-	736	-	25,706	2,956	2,824	34,512	409,752
High Point**	See Guilford County												
Liberty	896,817	20,837	-	-	433,311	367	1,681	10,796	88,066	45,935	14,625	91,531	1,603,967
Ramseur	726,057	9,041	-	-	275,884	22,334	1,070	-	(3,712)	16,929	10,962	51,935	1,110,501
Randleman	2,291,940	3,990	-	-	670,419	935	2,601	16,711	325,956	35,679	26,855	121,032	3,496,117
Seagrove	131,608	-	-	-	37,035	4,990	144	-	13,105	5,758	872	10,974	204,486
Staley	26,214	-	-	-	64,329	-	250	-	9,448	4,637	1,516	13,964	120,358
Thomasville**	See Davidson County												
Trinity	540,525	-	-	-	1,077,730	-	4,180	-	212,933	35,477	49,504	151,505	2,071,855
Richmond													
Dobbins Heights	100,125	-	-	-	154,517	-	543	3,484	14,960	2,832	5,212	31,843	313,516
Ellerbe	206,250	1,585	-	-	188,376	-	662	2,782	36,617	25,964	8,436	38,674	509,347
Hamlet	1,946,988	77,504	-	-	1,164,524	-	4,096	26,304	220,516	82,829	62,452	205,460	3,790,672
Hoffman	37,800	-	-	-	104,801	-	368	2,362	10,839	2,132	3,084	28,676	190,062
Norman	-	-	-	-	24,917	-	-	370	3,168	885	-	-	29,340
Rockingham	3,118,567	75,539	-	-	1,707,310	-	6,004	38,530	549,751	238,809	124,202	276,790	6,135,501
Robeson													
Fairmont	776,854	31,169	-	-	484,577	-	1,673	10,732	85,666	27,454	16,772	90,238	1,525,135
Lumber Bridge	21,721	-	-	-	17,114	-	-	-	6,541	2,912	1,152	4,063	53,503
Lumberton	9,263,297	1,391,682	-	816,138	3,932,566	-	13,585	87,234	1,007,429	308,618	179,524	647,281	17,647,353
Marietta	-	-	-	-	31,985	-	-	-	1,484	1,168	671	-	35,308
Maxton*	688,639	-	-	-	441,802	-	1,523	9,767	75,534	36,110	11,325	79,168	1,343,868
McDonald	1,768	-	-	-	20,574	-	-	-	2,705	453	432	3,920	29,851
Orrum	-	-	-	-	16,691	-	58	-	4,342	2,012	350	-	23,453
Parkton	126,288	-	-	-	79,684	-	275	-	17,000	4,521	4,723	17,923	250,415
Pembroke	1,173,598	-	-	31,562	536,484	-	1,851	11,834	180,828	38,940	11,243	89,163	2,075,503
Proctorville	9,966	-	-	-	21,302	-	73	-	3,463	1,374	447	5,081	41,706
Raynham	4,429	-	-	-	17,296	-	60	-	2,124	582	-	2,859	27,351
Red Springs*	1,082,279	-	-	-	624,952	-	2,159	13,853	107,758	36,823	27,156	103,746	1,998,725
Rennert	10,210	-	-	-	70,279	-	-	-	4,648	1,429	-	11,243	97,809
Rowland	333,238	57,576	-	14,775	188,611	-	651	4,175	34,631	6,520	2,758	41,668	684,603
St Pauls	682,948	-	-	-	413,762	-	1,429	9,169	82,247	20,417	8,678	70,506	1,289,156
Rockingham													
Eden	5,494,576	-	-	69,830	2,614,174	9,702	9,825	63,174	591,157	181,107	140,291	489,075	9,662,911
Madison	1,617,781	68,314	-	-	375,804	102,859	1,411	9,052	308,445	37,460	23,905	72,764	2,617,795
Mayodan	1,048,063	-	-	-	415,637	16,891	1,561	10,025	128,068	24,872	23,992	75,289	1,744,397
Reidsville	7,738,791	51,264	-	53,204	2,428,967	193,017	9,120	58,503	1,050,134	207,564	121,365	444,200	12,356,130
Stoneville	433,919	940	-	-	176,874	25,796	664	4,264	38,851	13,305	4,356	33,950	732,919
Wentworth	-	-	-	-	470,015	-	-	11,311	102,959	154	10,718	-	595,157

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 2011-2012:				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	1,505,393	-	-	-	617,967	-	2,524	16,804	159,823	54,817	23,547	117,362	2,498,237
Cleveland	429,301	-	-	-	136,116	95,613	548	3,517	149,910	18,682	5,991	28,704	868,381
East Spencer	678,958	-	-	-	238,928	-	961	6,161	69,321	15,643	4,322	55,105	1,069,398
Faith	255,075	1,540	-	-	126,325	-	509	3,266	25,620	10,305	8,433	26,326	457,398
Granite Quarry	814,213	43,236	-	-	460,019	-	1,853	11,911	69,821	18,517	28,767	81,432	1,529,769
Kannapolis**	See Cabarrus County												
Landis	1,043,953	-	-	-	484,110	-	1,947	12,480	218,703	25,668	11,793	100,133	1,898,786
Rockwell	492,796	6,239	-	-	329,262	-	1,325	8,503	67,635	31,311	16,684	60,384	1,014,139
Salisbury	17,715,254	-	-	299,625	5,266,046	658,690	21,200	136,079	1,586,298	655,843	299,973	965,471	27,604,478
Spencer	1,302,014	40,912	-	-	509,708	-	2,051	13,154	111,057	33,672	10,240	104,238	2,127,046
Rutherford													
Bostic	40,845	-	-	-	16,174	-	245	-	6,795	24,451	2,156	12,271	102,936
Chimney Rock	41,324	-	-	-	26,209	-	71	-	11,410	3,535	722	-	83,272
Ellenboro	56,436	-	-	-	23,070	-	554	-	14,774	36,630	1,708	27,000	160,172
Forest City	1,849,037	823	-	-	673,352	35,209	4,718	30,289	388,356	151,395	42,423	244,557	3,420,159
Lake Lure	2,128,891	-	-	-	861,228	-	758	4,877	96,929	26,200	29,682	68,099	3,216,665
Ruth	74,824	-	-	-	29,020	9,101	280	-	9,985	4,486	-	14,671	142,366
Rutherfordton	1,572,484	-	-	-	653,331	-	2,666	17,131	200,849	138,676	36,423	139,009	2,760,569
Spindale	1,285,961	8,352	-	-	498,606	96,569	2,731	17,563	144,814	54,375	11,222	147,817	2,268,010
Sampson													
Autryville	41,697	400	-	-	35,782	-	123	-	6,879	4,275	2,161	11,174	102,492
Clinton	2,779,634	-	-	-	1,573,043	71,853	5,421	34,831	666,271	127,948	43,617	255,898	5,558,516
Faison**	See Duplin County												
Garland	188,504	620	-	-	114,404	-	394	2,531	24,017	9,117	3,240	30,887	373,714
Harrells*	21,861	-	-	-	36,750	-	127	-	8,250	4,620	771	6,174	78,554
Newton Grove	208,435	21,279	-	-	104,180	-	359	2,305	38,051	8,997	2,180	19,916	405,702
Roseboro	522,913	43,085	-	-	218,037	-	751	4,825	50,025	14,980	8,349	42,606	905,571
Salemburg	89,960	1,508	-	-	79,596	-	274	-	29,436	5,619	3,939	17,399	227,731
Turkey	22,795	-	-	-	53,670	-	185	-	6,307	3,444	825	10,200	97,427
Scotland													
East Laurinburg	15,031	-	-	-	5,495	-	187	1,195	5,493	2,776	10,497	10,462	51,136
Gibson	108,619	-	-	-	38,286	-	335	2,140	11,342	9,952	3,703	17,886	192,262
Laurinburg	3,320,297	215,391	-	-	1,166,587	-	9,940	63,639	575,440	263,450	246,117	469,065	6,329,926
Maxton**	See Robeson County												
Wagram	178,838	-	-	-	62,728	-	523	3,351	17,710	10,528	-	29,365	303,043
Stanly													
Albemarle	5,687,492	-	-	-	2,712,991	-	10,068	64,729	836,833	183,327	127,745	522,524	10,145,709
Badin	229,321	-	-	-	336,307	-	1,248	8,005	25,327	11,137	9,606	56,236	677,187
Locust*	1,274,097	-	-	-	529,268	-	1,852	11,902	122,278	28,829	18,265	101,254	2,087,746
Misenhimer	27,205	-	-	-	118,644	-	438	-	19,058	8,688	-	14,239	188,272
New London	164,749	-	-	-	102,921	-	382	-	145,734	20,043	5,837	19,967	459,633
Norwood	988,261	-	-	-	404,925	-	1,502	9,650	99,099	21,602	22,274	77,834	1,625,146
Oakboro	602,588	-	-	-	318,812	-	1,184	-	101,641	23,753	16,138	71,914	1,136,031
Red Cross	81,022	-	-	-	126,718	-	470	-	24,846	9,326	2,855	15,579	260,817
Richfield	95,622	-	-	-	105,009	-	390	2,508	34,501	11,608	5,460	12,710	267,808
Stanfield	450,107	1,000	-	-	254,165	-	944	6,072	48,777	19,039	8,487	46,150	834,740

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 2011-2012:				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									
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Stokes													
Danbury	29,668	-	-	-	10,719	-	120	774	10,268	5,495	1,465	7,419	65,929
King*	2,362,803	-	-	-	801,943	-	4,360	27,974	243,316	67,967	43,607	204,465	3,756,436
Tobaccoville**	See Forsyth County												
Walnut Cove	410,193	45,922	-	-	144,335	-	898	5,761	58,825	15,843	10,062	47,991	739,830
Surry													
Dobson	508,860	9,654	-	111,044	370,677	-	1,000	6,428	105,477	11,296	9,627	46,885	1,180,948
Elkin*	2,184,042	41,276	-	104,926	931,437	109,329	2,516	16,122	203,912	61,722	27,701	129,261	3,812,244
Mount Airy	5,985,674	-	-	355,334	2,426,045	310,439	6,548	42,046	569,384	98,199	72,034	328,901	10,194,605
Pilot Mountain	817,736	-	-	26,695	345,122	25,013	931	5,984	57,520	16,378	7,650	44,846	1,347,875
Swain													
Bryson City	465,200	7,045	-	-	313,948	-	911	5,875	76,290	47,758	20,712	47,710	985,449
Transylvania													
Brevard	4,142,314	51,745	-	-	1,240,111	5,598	4,811	30,911	280,823	101,804	49,197	221,010	6,128,323
Rosman	87,813	1,175	-	-	25,563	-	365	2,342	17,019	7,346	2,782	13,930	158,333
Tyrrell													
Columbia	283,543	-	-	-	67,817	318	-	3,452	30,407	13,071	26,586	24,720	449,915
Union													
Fairview	85,087	-	-	-	21,134	-	-	-	101,054	42,159	8,381	-	257,815
Hemby Bridge	-	-	-	-	20	574	-	-	41,045	19,067	15,910	-	76,617
Indian Trail	6,403,057	86,079	-	-	1,206,623	-	21,571	139,240	1,116,278	104,737	304,803	792,233	10,174,621
Lake Park	608,354	1,644	-	-	147,894	-	2,181	-	74,306	2,419	21,365	94,456	952,620
Marshville	725,991	-	-	-	172,350	7,228	1,518	9,727	126,660	35,540	12,875	68,296	1,160,185
Marvin	531,611	-	-	-	127,820	-	-	23,401	144,638	71,697	65,430	118,565	1,083,162
Mineral Springs	70,968	-	-	-	17,237	284	-	-	193,157	6,287	21,122	-	309,054
Mint Hill**	See Mecklenburg County												
Monroe	19,243,559	-	-	331,659	4,703,934	99,778	20,867	134,197	1,717,659	457,101	231,814	948,748	27,889,316
Stallings*	3,514,133	55,828	-	-	848,766	-	8,898	57,429	467,637	11,199	173,721	360,731	5,498,342
Unionville	101,838	-	-	-	25,094	4,973	-	-	152,196	74,985	28,035	-	387,121
Waxhaw	4,626,439	40,973	-	-	1,079,395	-	6,421	41,610	298,418	85,024	161,218	267,138	6,606,636
Weddington*	1,058,653	-	-	-	147,343	-	-	38,772	297,840	9,319	97,035	-	1,648,962
Wesley Chapel	156,302	24,888	-	-	37,634	-	-	31,327	201,340	11,563	96,029	-	559,083
Wingate	511,578	113,717	-	-	125,795	-	2,228	14,357	80,689	28,944	21,940	91,947	991,196
Vance													
Henderson	5,395,548	-	-	-	2,354,466	25,164	9,667	62,040	540,782	171,936	122,392	450,566	9,132,561
Kittrell	7,624	-	-	-	3,101	-	-	1,970	5,700	3,234	1,242	12,420	35,292
Middleburg	14,261	-	-	-	6,448	-	-	537	5,713	1,490	-	6,616	35,066
Wake													
Angier**	See Harnett County												
Apex	17,868,190	-	-	-	6,584,387	-	24,187	156,234	1,137,870	262,160	410,788	995,453	27,439,269
Cary*	71,108,169	3,249,767	-	-	23,737,246	-	87,060	561,903	4,331,135	1,610,904	1,550,814	3,559,419	109,796,416
Clayton**	See Johnston County												
Durham**	See Durham County												
Fuquay-Varina	8,627,485	-	-	-	3,165,882	-	11,636	75,275	594,369	118,864	203,139	522,124	13,318,774
Garner	14,829,836	-	-	-	4,496,798	-	16,505	106,367	926,603	323,210	312,046	698,174	21,709,539
Holly Springs	14,447,690	225,683	-	-	4,344,365	-	15,965	103,226	734,443	37,552	258,504	690,186	20,857,614
Knightdale	5,422,836	-	-	-	2,018,574	-	7,422	48,062	381,606	80,858	160,914	314,789	8,435,062
Morrisville*	12,876,497	1,083,560	-	-	3,289,128	-	12,095	78,351	903,854	142,769	502,974	458,759	19,347,988
Raleigh*	194,699,348	16,235,231	-	-	70,452,111	-	258,472	1,665,085	15,318,742	5,923,084	4,903,518	10,119,110	319,574,701
Rolesville	2,244,500	42,638	-	-	672,705	-	2,475	16,053	121,668	11,796	112,799	110,452	3,335,086
Wake Forest*	19,969,887	282,893	-	-	5,222,002	-	19,432	125,512	1,015,574	145,726	404,942	770,703	27,956,672
Wendell	2,262,580	43,206	-	-	1,019,111	-	3,740	24,092	164,477	65,295	127,959	167,021	3,877,481
Zebulon*	3,963,083	-	-	-	769,230	413,957	2,821	18,140	331,877	76,458	93,653	122,531	5,791,751

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 2011-2012:				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	15,854	220	-	-	20,273	-	75	480	2,847	1,863	454	4,445	46,512
Norlina	227,571	-	-	-	189,981	-	701	4,490	28,908	9,425	5,696	38,301	505,072
Warrenton	470,906	-	-	-	146,088	307	539	3,448	48,258	10,253	17,793	27,245	724,836
Washington													
Creswell	65,326	700	-	-	24,037	-	-	1,098	13,185	7,304	1,042	9,102	121,794
Plymouth	1,017,031	5,392	-	-	400,233	-	2,418	15,476	110,050	65,248	20,844	113,378	1,750,070
Roper	136,868	150	-	-	53,411	-	-	2,422	14,386	11,772	6,374	20,525	245,908
Watauga													
Beech Mountain*	3,816,979	-	-	185,015	74,147	35,225	202	1,300	119,308	4,486	34,138	112,290	4,383,089
Blowing Rock*	3,116,407	14,096	-	736,163	280,753	-	787	5,055	143,510	46,465	47,415	75,668	4,466,318
Boone	5,210,826	44,890	-	984,929	3,989,122	-	11,075	71,669	745,016	266,511	164,039	431,690	11,919,767
Seven Devils*	804,713	1,043	-	71,948	45,438	7,433	-	791	12,771	2,656	14,804	27,170	988,768
Wayne													
Eureka	73,172	-	-	-	26,887	-	124	275	6,650	3,022	747	6,055	116,933
Fremont	342,302	-	-	-	145,853	14,602	791	5,075	44,446	20,726	7,256	43,873	624,925
Goldsboro	15,021,637	-	-	656,983	6,448,815	-	22,608	144,412	1,651,697	636,468	311,137	1,003,458	25,897,216
Mount Olive*	1,438,740	-	-	-	603,451	19,322	2,909	18,710	206,444	66,021	22,718	137,639	2,515,954
Pikeville	262,231	-	-	-	109,193	-	419	922	28,860	17,753	6,663	22,335	448,376
Seven Springs	24,205	205	-	-	10,771	-	-	155	3,766	4,757	-	4,427	48,286
Walnut Creek	639,960	-	-	-	268,258	-	530	3,408	20,951	4,553	38,120	35,305	1,011,084
Wilkes													
Elkin**	See Surry County												
North Wilkesboro	2,323,831	143,241	-	-	905,293	108,078	2,686	17,248	244,394	84,289	40,702	142,791	4,012,554
Ronda	67,444	-	-	-	88,556	-	263	1,686	18,805	1,946	5,614	17,531	201,844
Wilkesboro	2,665,493	-	-	116,070	725,970	52,276	2,154	13,840	398,673	38,586	40,814	113,415	4,167,291
Wilson													
Black Creek	161,558	-	-	-	56,031	-	482	3,089	28,182	6,477	6,072	21,254	283,146
Elm City	381,826	2,814	-	-	122,201	27,689	833	5,370	56,921	25,716	5,053	40,629	669,051
Kenly**	See Johnston County												
Lucama	187,931	911	-	-	60,326	-	700	4,494	44,818	13,707	4,832	30,653	348,372
Saratoga	133,844	25	-	-	32,275	-	257	1,647	882	3,165	1,560	13,653	187,309
Sharpsburg**	See Nash County												
Sims	76,138	200	-	-	23,581	-	177	1,135	5,500	7,255	2,450	8,094	124,529
Stantonsburg	178,080	657	-	-	57,328	-	492	3,153	55,545	11,985	12,338	24,255	343,833
Wilson	20,649,276	-	-	-	6,597,993	-	30,940	198,329	3,350,578	498,675	469,101	1,373,040	33,167,932
Yadkin													
Boonville	364,905	-	-	-	115,867	8,452	770	4,942	83,285	7,438	7,456	39,139	632,253
East Bend	220,157	1,000	-	-	67,092	-	385	2,467	20,901	17,700	4,407	23,117	357,227
Jonesville	699,064	58,274	-	247,008	296,218	-	1,436	3,173	91,233	26,867	19,703	75,032	1,518,008
Yadkinville	989,214	-	-	14,331	318,324	49,734	1,868	12,003	417,218	37,057	19,311	89,876	1,948,937
Yancey													
Burnsville	856,323	21,405	-	-	352,307	-	1,075	6,924	105,944	55,411	18,247	53,039	1,470,675
All reporting municipalities	2,451,439,343	94,989,475	247,090	30,014,508	796,832,544	10,052,601	3,273,395	21,140,618	218,063,254	66,575,522	54,818,729	142,814,353	3,890,261,433

Detail may not add to totals due to rounding.

Note: Municipal property tax levies are derived by applying the municipal tax rate to the total assessed valuation of all municipal property.

Information compiled from source data provided by the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

*,**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, \$28,128,972.57 and Huntersville, \$1,804,389.31.

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 [\$]
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
2012-13.....	2,510,523,260	na	na	3,705,306,984	na	2,451,439,343	na	6,215,830,244	360,983,135	2,451,439,343	9,028,252,722

Information compiled from property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division.
na =not available

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 [\$]
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
2012-13.....	.587	na	na	.643	na	.425	na	.619	.899

Weighted average property tax rates are derived by dividing the property tax levy by the assessed valuation for the corresponding jurisdiction and location.
Calculations based on property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division.
na =not available

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 [\$]
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
2012-13.....	348,381,342,872	487,866,349,364	140,229,140,899	27,676,315,059	1,004,153,148,194

* 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) from December 1, 2011 through November 20, 2012, net of releases made by that date.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

TABLE 70. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
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
2012-13.....	427,778,772,492	576,374,375,702	1,004,153,148,194

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

TABLE 71. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
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
2012-13.....	49,189,651	311,793,484	360,983,135

Information compiled from property tax levy data provided by the NCDOR Local Government Division.

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES*
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2012-2013

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 [\$]	Total valuation [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation [\$]	valuation [\$]
Alamance	131,776,713	-	131,776,713	11,821,937	41,449,485	50,822,145	-	50,822,145	15,632,377	251,502,657
Alexander	36,465,969	-	36,465,969	18,007,632	1,081,621	9,688,740	-	9,688,740	-	65,243,962
Alleghany	1,123,291	-	1,123,291	33,953,461	-	642,212	-	642,212	-	35,718,964
Anson	45,873,126	2,118,943	47,992,069	138,866,052	23,264,302	14,861,158	-	14,861,158	6,271	224,989,852
Ashe	-	-	-	78,996,656	436,371	2,558,334	-	2,558,334	-	81,991,361
Avery	3,244,000	-	3,244,000	21,488,838	2,475,905	5,845,702	-	5,845,702	-	33,054,445
Beaufort	20,621,387	7,991	20,629,378	29,904,288	5,377,947	17,501,835	-	17,501,835	-	73,413,448
Bertie	13,439,575	4,900	13,444,475	13,680,462	1,495,614	8,128,210	-	8,128,210	-	36,748,761
Bladen	28,370,460	437,606	28,808,066	43,946,305	6,715,535	6,929,511	-	6,929,511	-	86,399,417
Brunswick	997,907,470	13,855,375	1,011,762,845	171,051,441	12,486,112	14,013,365	-	14,013,365	-	1,209,313,763
Buncombe	315,075,423	443,350	315,518,773	17,049,247	59,411,626	89,711,972	12,317	89,724,289	-	481,703,935
Burke	135,773,433	17,419	135,790,852	34,490,104	14,950,460	25,606,559	-	25,606,559	-	210,837,975
Cabarrus	98,999,818	-	98,999,818	17,955,537	88,550,652	51,883,916	166,740	52,050,656	9,295,354	266,852,017
Caldwell	61,161,873	487,005	61,648,878	48,663,583	9,712,666	23,619,054	-	23,619,054	-	143,644,181
Camden	5,523,281	-	5,523,281	5,435,710	323,256	3,414,239	-	3,414,239	-	14,696,486
Carteret	43,136,370	-	43,136,370	52,960,831	1,591,912	27,184,271	1,000	27,185,271	-	124,874,384
Caswell	31,418,827	426,254	31,845,081	10,914,330	3,500,516	11,632,160	-	11,632,160	1,014,416	58,906,503
Catawba	492,402,123	10,044,881	502,447,004	12,652,755	40,700,178	55,815,636	-	55,815,636	1,285,291	612,900,864
Chatham	151,816,364	6,152,961	157,969,325	18,048,866	23,286,338	25,899,037	-	25,899,037	14,006,318	239,209,884
Cherokee	19,670,539	-	19,670,539	18,960,548	-	10,959,109	-	10,959,109	-	49,590,196
Chowan	10,574,066	3,503	10,577,569	5,292,034	1,443,663	5,586,321	-	5,586,321	-	22,899,587
Clay	1,093,347	-	1,093,347	22,343,306	-	4,412,713	-	4,412,713	-	27,849,366
Cleveland	556,671,027	8,821	556,679,848	15,666,906	2,662,403	32,066,200	-	32,066,200	10,910,726	617,986,083
Columbus	55,036,940	-	55,036,940	58,351,046	4,481,509	25,195,225	11,881	25,207,106	-	143,076,601
Craven	48,520,245	87,014	48,607,259	14,517,517	16,871,457	39,575,073	-	39,575,073	-	119,571,306
Cumberland	82,514,963	37,747	82,552,710	68,937,740	64,231,383	92,667,119	-	92,667,119	1,242,455	309,631,407
Currituck	55,394,088	24,081	55,418,169	187,381	1,282,617	11,591,928	-	11,591,928	-	68,480,095
Dare	90,425,246	20,000	90,445,246	12,203,154	225,288	21,107,182	-	21,107,182	-	123,980,870
Davidson	85,364,966	2,599,655	87,964,621	80,153,938	6,689,713	99,120,200	-	99,120,200	48,193,104	322,121,576
Davie	32,224,043	7,370,220	39,594,263	21,846,654	5,294,029	4,642,743	-	4,642,743	579,765	71,957,454
Duplin	37,727,728	44,408	37,772,136	48,301,449	11,087,480	15,547,422	64,500	15,611,922	-	112,772,987
Durham	224,931,708	126,200	225,057,908	13,330,743	67,215,122	167,792,834	-	167,792,834	-	473,396,607
Edgecombe	14,372,556	14,987	14,387,543	27,713,148	14,311,273	61,318,964	-	61,318,964	-	117,730,928
Forsyth	289,960,445	5,887,254	295,847,699	7,176,411	98,756,996	155,214,529	-	155,214,529	4,391,853	561,387,488
Franklin	53,111,639	33,010	53,144,649	31,029,412	9,859,360	33,092,158	-	33,092,158	-	127,125,579
Gaston	468,931,265	406,478	469,337,743	36,400,173	64,869,218	68,912,839	-	68,912,839	36,879,188	676,399,161
Gates	8,459,968	90,333	8,550,301	7,320,984	692,262	4,806,456	-	4,806,456	-	21,370,003
Graham	22,498,231	-	22,498,231	-	-	4,013,289	-	4,013,289	-	26,511,520
Granville	45,926,973	-	45,926,973	27,340,654	22,612,111	16,585,103	-	16,585,103	-	112,464,841
Greene	7,038,265	-	7,038,265	17,676,777	5,070,867	5,432,991	-	5,432,991	-	35,218,900

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 [\$]	Total valuation [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation [\$]	valuation [\$]
Guilford	367,130,780	838,856	367,969,636	2,601,659	139,014,793	263,024,117	-	263,024,117	134,077,716	906,687,921
Halifax	101,405,489	403,031	101,808,520	26,078,873	7,287,882	20,773,642	-	20,773,642	-	155,948,917
Harnett	65,562,537	131,009	65,693,546	50,624,001	7,426,787	34,002,084	-	34,002,084	1,027,030	158,773,448
Haywood	69,123,649	27,700	69,151,349	48,518,972	4,069,854	22,565,005	-	22,565,005	-	144,305,180
Henderson	126,292,907	729,300	127,022,207	-	34,514,258	31,655,313	11,181	31,666,494	-	193,202,959
Hertford	35,989,961	3,527	35,993,488	17,712,141	5,570,998	8,604,846	11,490	8,616,336	420,154	68,313,117
Hoke	20,493,432	-	20,493,432	34,765,212	2,410,668	11,213,433	-	11,213,433	-	68,882,745
Hyde	63,827	-	63,827	19,547,766	184,201	3,797,625	-	3,797,625	-	23,593,419
Iredell	131,367,400	12,401	131,379,801	67,753,848	43,337,644	53,242,099	-	53,242,099	27,125,042	322,838,434
Jackson	100,890,071	546,370	101,436,441	7,952,946	3,721,320	20,687,305	3,850	20,691,155	-	133,801,862
Johnston	124,168,809	659,055	124,827,864	14,287,672	47,833,884	41,145,885	-	41,145,885	6,706,989	234,802,294
Jones	6,911,136	-	6,911,136	23,535,609	796,658	3,600,275	-	3,600,275	-	34,843,678
Lee	46,596,393	87,993	46,684,386	15,878,861	9,686,746	33,074,991	42,680	33,117,671	513,083	105,880,747
Lenoir	35,819,056	1,004,904	36,823,960	10,161,054	11,831,005	26,741,958	-	26,741,958	-	85,557,977
Lincoln	249,854,775	4,032	249,858,807	39,996,491	11,615,349	26,148,519	-	26,148,519	7,866,874	335,486,040
Macon	87,083,514	133,530	87,217,044	9,805,437	5,000,000	14,762,212	-	14,762,212	-	116,784,693
Madison	11,988,455	-	11,988,455	35,392,936	1,102,242	7,942,099	-	7,942,099	-	56,425,732
Martin	38,123,413	7,913	38,131,326	7,547,380	3,318,308	11,372,704	-	11,372,704	-	60,369,718
McDowell	96,460,257	61,520	96,521,777	14,006,986	3,142,647	12,918,007	-	12,918,007	-	126,589,417
Mecklenburg	1,641,000,531	3,405,677	1,644,406,208	42,138,257	395,017,578	571,074,444	209,200	571,283,644	46,796,190	2,699,641,877
Mitchell	12,998,224	-	12,998,224	11,828,522	2,291,514	5,870,463	-	5,870,463	-	32,988,723
Montgomery	46,758,510	1,337,398	48,095,908	15,001,878	752,871	9,036,259	-	9,036,259	-	72,886,916
Moore	76,972,345	256,875	77,229,220	30,491,167	5,888,174	36,268,643	76,230	36,344,873	1,012,261	150,965,695
Nash	60,990,284	3,540	60,993,824	1,902,453	1,891,111	32,996,693	-	32,996,693	-	97,784,081
New Hanover	354,030,298	1,173,059	355,203,357	-	38,816,758	74,281,041	-	74,281,041	-	468,301,156
Northampton	58,285,139	67,410	58,352,549	8,120,031	3,313,541	7,291,401	-	7,291,401	1,099,612	78,177,134
Onslow	53,221,546	2,000	53,223,546	122,768,567	5,568,775	47,758,879	-	47,758,879	-	229,319,767
Orange	100,686,860	-	100,686,860	53,682,988	21,798,450	43,522,095	-	43,522,095	7,513,373	227,203,766
Pamlico	10,385,719	-	10,385,719	18,279,932	343,323	6,349,143	-	6,349,143	-	35,358,117
Pasquotank	18,800,774	145,491	18,946,265	17,748,308	4,067,883	14,071,070	-	14,071,070	-	54,833,526
Pender	38,241,578	-	38,241,578	45,637,659	6,973,998	16,773,654	-	16,773,654	-	107,626,889
Perquimans	15,926,796	3,503	15,930,299	18,461,217	804,808	5,273,474	-	5,273,474	-	40,469,798
Person	743,843,678	19,233,103	763,076,781	26,846,807	16,239,807	13,676,281	-	13,676,281	76,690	819,916,366
Pitt	13,490,250	50,078	13,540,328	15,212,712	6,513,762	53,079,209	-	53,079,209	-	88,346,011
Polk	23,542,605	-	23,542,605	18,332,687	10,261,641	11,981,227	-	11,981,227	357,696	64,475,856
Randolph	111,283,697	-	111,283,697	63,414,065	21,840,320	42,613,263	20,326	42,633,589	-	239,171,671
Richmond	492,819,379	863,945	493,683,324	124,347,295	28,430,114	24,973,680	-	24,973,680	727,550	672,161,963
Robeson	78,765,412	23,289	78,788,701	66,627,791	18,942,370	35,305,482	25,750	35,331,232	-	199,690,094
Rockingham	503,215,904	13,072,367	516,288,271	10,436,855	35,560,626	29,270,266	-	29,270,266	49,849,471	641,405,489
Rowan	496,089,321	1,325,572	497,414,893	9,354,257	32,882,265	45,731,584	-	45,731,584	42,308,877	627,691,876

TABLE 72. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation [\$]	Gas companies: Total valuation [\$]	Telephone companies			Gas pipeline companies: Total valuation [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]		
Rutherford	386,621,093	27,000	386,648,093	28,008,677	9,128,284	23,441,749	-	23,441,749	-	447,226,803
Sampson	58,678,491	1,036,732	59,715,223	53,755,335	5,260,253	14,274,948	-	14,274,948	-	133,005,759
Scotland	25,847,249	-	25,847,249	15,687,256	6,119,081	16,154,429	-	16,154,429	-	63,808,015
Stanly	41,411,263	115,094	41,526,357	32,280,405	20,026,363	16,300,028	219,853	16,519,881	-	110,353,006
Stokes	423,415,593	1,791,988	425,207,581	17,789,182	1,148,219	15,779,554	-	15,779,554	-	459,924,536
Surry	71,434,917	16,270	71,451,187	34,993,328	5,303,257	20,091,479	-	20,091,479	-	131,839,251
Swain	29,258,436	79,100	29,337,536	-	729,860	8,327,674	-	8,327,674	-	38,395,070
Transylvania	46,468,059	5,030,710	51,498,769	20,492,940	3,630,342	36,073,996	-	36,073,996	-	111,696,047
Tyrrell	7,964,142	-	7,964,142	-	167,583	2,877,143	-	2,877,143	-	11,008,868
Union	88,296,089	49,681	88,345,770	118,884,380	67,988,817	52,346,355	90,460	52,436,815	-	327,655,782
Vance	45,371,462	14,560	45,386,022	4,530,590	6,750,334	16,206,433	-	16,206,433	-	72,873,379
Wake	1,820,478,900	15,387,542	1,835,866,442	56,007,682	228,447,355	458,873,077	-	458,873,077	28,073,655	2,607,268,211
Warren	23,557,041	36,594	23,593,635	21,173,500	598,225	9,560,736	-	9,560,736	22,790	54,948,886
Washington	23,777,349	-	23,777,349	2,207,863	1,018,375	4,751,838	-	4,751,838	-	31,755,425
Watauga	-	-	-	62,605,511	1,593,401	13,867,963	-	13,867,963	-	78,066,875
Wayne	527,091,046	104,154	527,195,200	26,101,063	36,437,915	34,636,132	-	34,636,132	-	624,370,310
Wilkes	83,806,120	192,990	83,999,110	26,013,944	3,081,797	14,396,282	-	14,396,282	-	127,491,133
Wilson	13,402,020	24,488	13,426,508	988,366	5,361,033	30,663,568	123,504	30,787,072	-	50,562,979
Yadkin	41,167,478	-	41,167,478	15,504,123	1,735,448	4,235,370	-	4,235,370	-	62,642,419
Yancey	10,107,303	-	10,107,303	25,326,842	1,282,591	5,738,323	-	5,738,323	-	42,455,059
All counties	15,259,406,513	120,271,747	15,379,678,260	3,043,790,289	2,140,340,713	3,898,465,901	1,090,962	3,899,556,863	499,012,171	24,962,378,296

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

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2012.

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.

**TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES*
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2012-2013**

Counties	Railroad property			Airline companies: System valuation 1	Busline companies: System valuation 1	Motor freight carriers: Total valuation 1	Total transportation company valuation	Counties	Railroad property			Airline companies: System valuation 1	Busline companies: System valuation 1	Motor freight carriers: Total valuation 1	Total transportation company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]				
Alamance	6,099,494	3,569,119	9,668,613	117,000	598,899	551,204	10,935,716	Guilford	44,093,241	1,887,260	45,980,501	52,302,362	1,635,680	60,112,478	160,031,021
Alexander	1,761,973	954,531	2,716,504	-	-	-	2,716,504	Halifax	24,310,909	630,950	24,941,859	-	216,944	105,853	25,264,656
Alleghany	-	-	-	-	1,468	-	1,468	Harnett	13,612,692	483,068	14,095,760	-	120,832	-	14,216,592
Anson	22,372,195	17,665	22,389,860	-	18,726	1,935,525	24,344,111	Haywood	4,059,579	-	4,059,579	-	313,933	-	4,373,512
Ashe	-	-	-	-	1,253	-	1,253	Henderson	9,708,547	32,500	9,741,047	-	80,241	4,187,317	14,008,605
Avery	-	-	-	-	-	-	-	Hertford	8,323,743	138,182	8,461,925	-	38,470	-	8,500,395
Beaufort	10,945,529	526,950	11,472,479	-	36,897	1,583,233	13,092,609	Hoke	2,018,031	-	2,018,031	-	12,730	586,970	2,617,731
Bertie	4,578,059	78,200	4,656,259	-	59,060	-	4,715,319	Hyde	-	-	-	-	-	-	-
Bladen	17,613,030	113,464	17,726,494	-	27,427	-	17,753,921	Iredell	14,912,365	1,163,810	16,076,175	-	462,938	4,258,421	20,797,534
Brunswick	9,732,511	40,298	9,772,809	-	31,510	4,158,473	13,962,792	Jackson	4,759,837	15,625	4,775,462	-	20,414	398,498	5,194,374
Buncombe	29,312,450	873,100	30,185,550	10,867,229	439,099	6,072,436	47,564,314	Johnston	39,515,211	1,253,140	40,768,351	-	517,481	7,056,910	48,342,742
Burke	16,070,080	16,560	16,086,640	-	349,142	1,236,655	17,672,437	Jones	644,288	-	644,288	-	51,227	-	695,515
Cabarrus	14,769,585	710,870	15,480,455	-	362,494	15,222,385	31,065,334	Lee	9,832,430	403,802	10,236,232	-	34,859	480,258	10,751,349
Caldwell	-	79,500	79,500	-	41,415	26,194,764	26,315,679	Lenoir	4,680,861	120,080	4,800,941	425,838	132,744	3,830,513	9,190,036
Camden	2,029,524	-	2,029,524	-	4,570	-	2,034,094	Lincoln	12,030,699	48,978	12,079,677	26,080	383,779	-	12,489,536
Carteret	5,056,450	4,804,634	9,861,084	-	30,566	-	9,891,650	Macon	292,000	-	292,000	-	-	394,847	686,847
Caswell	5,325,140	205,860	5,531,000	-	103,874	-	5,634,874	Madison	15,302,561	6,000	15,308,561	-	-	-	15,308,561
Catawba	15,068,404	106,200	15,174,604	426,625	798,499	30,287,342	46,687,070	Martin	3,207,652	350,016	3,557,668	-	61,254	-	3,618,922
Chatham	7,553,346	361,775	7,915,121	-	80,246	-	7,995,367	McDowell	56,012,486	173,315	56,185,801	-	340,886	239,090	56,765,777
Cherokee	1,095,000	-	1,095,000	-	-	-	1,095,000	Mecklenburg	69,347,600	22,613,750	91,961,350	518,401,917	1,116,127	107,619,062	719,098,456
Chowan	1,943,029	-	1,943,029	109,203	6,188	388,195	2,446,615	Mitchell	38,197,240	21,500	38,218,740	-	-	457,371	38,676,111
Clay	-	-	-	-	-	-	-	Montgomery	3,947,330	-	3,947,330	-	81,589	-	4,028,919
Cleveland	22,528,541	524,150	23,052,691	-	84,815	9,849,394	32,986,900	Moore	8,147,722	440,970	8,588,692	-	40,660	2,157,382	10,786,734
Columbus	5,312,765	383,189	5,695,954	-	2,599	-	5,698,553	Nash	13,089,522	411,805	13,501,327	-	313,353	5,394,172	19,208,852
Craven	12,384,296	1,471,870	13,856,166	6,528,688	118,336	1,533,125	22,036,315	New Hanover	7,414,898	3,626,500	11,041,398	18,807,162	85,261	12,583,240	42,517,061
Cumberland	33,807,722	1,361,414	35,169,136	9,562,972	250,996	20,873,021	65,856,125	Northampton	24,195,349	19,349	24,214,698	-	78,006	791,411	25,084,115
Currituck	6,434,613	-	6,434,613	-	-	-	6,434,613	Onslow	-	512,418	512,418	7,048,661	357,699	666,521	8,585,299
Dare	-	-	-	1,062,933	24,900	321,467	1,409,300	Orange	8,186,659	562,710	8,749,369	-	722,824	1,329,147	10,801,340
Davidson	45,439,490	634,465	46,073,955	-	493,891	20,073,075	66,640,921	Pamlico	300	174,900	175,200	-	2,496	-	177,696
Davie	3,209,817	137,210	3,347,027	-	220,995	165,712	3,733,734	Pasquotank	5,482,207	-	5,482,207	16,779	11,530	-	5,510,516
Duplin	6,260,730	-	6,260,730	-	239,236	622,492	7,122,458	Pender	-	33,280	33,280	-	145,082	4,350,277	4,528,639
Durham	9,534,996	3,777,552	13,312,548	-	1,285,194	6,115,962	20,713,704	Perquimans	6,939,181	-	6,939,181	-	10,517	99,919	7,049,617
Edgecombe	25,392,565	1,328,764	26,721,329	-	88,753	-	26,810,082	Person	2,626,364	114,577	2,740,941	-	3,529	-	2,744,470
Forsyth	22,973,657	2,010,780	24,984,437	5,969	962,333	26,077,891	52,030,630	Pitt	8,658,290	658,998	9,317,288	2,297,456	67,645	4,206,239	15,888,628
Franklin	2,348,825	198,250	2,547,075	-	1,248,920	-	3,795,995	Polk	3,801,077	-	3,801,077	-	16,973	-	3,818,050
Gaston	32,349,473	630,698	32,980,171	-	554,456	3,027,258	36,561,885	Randolph	7,025,445	762,077	7,787,522	-	363,800	8,908,305	17,059,627
Gates	-	-	-	-	31,595	-	31,595	Richmond	30,305,693	173,963	30,479,656	-	78,689	-	30,558,345
Graham	-	-	-	-	-	-	-	Robeson	51,179,655	389,321	51,568,976	6,830	196,189	1,287,785	53,059,780
Granville	6,734,434	194,150	6,928,584	-	338,134	1,932,638	9,199,356	Rockingham	22,519,564	233,515	22,753,079	-	155,508	5,171,260	28,079,847
Greene	633,348	-	633,348	-	43,655	-	677,003	Rowan	32,953,904	671,903	33,625,807	-	351,365	8,020,558	41,997,730

TABLE 73. -Continued

Counties	Railroad property			Airline companies: System valuation 1 [\$]	Busline companies: System valuation 1 [\$]	Motor freight carriers: Total valuation 1 [\$]	Total transportation company valuation [\$]	Counties	Railroad property			Airline companies: System valuation 1 [\$]	Busline companies: System valuation 1 [\$]	Motor freight carriers: Total valuation 1 [\$]	Total transportation company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]				
Rutherford	29,767,022	651,325	30,418,347	-	45,156	3,862,404	34,325,907	Vance	3,995,378	613,387	4,608,765	-	257,154	-	4,865,919
Sampson	601,868	170,230	772,098	-	154,034	2,937,002	3,863,134	Wake	30,065,328	9,514,910	39,580,238	159,845,389	1,255,290	18,923,918	219,604,835
Scotland	14,949,372	69,000	15,018,372	-	20,574	3,942,254	18,981,200	Warren	881,071	234,761	1,115,832	-	165,918	1,011,852	2,293,602
Stanly	7,326,918	-	7,326,918	-	11,098	-	7,338,016	Washington	3,225,804	43,300	3,269,104	-	25,118	1,259,047	4,553,269
Stokes	7,795,432	611,520	8,406,952	-	90,963	-	8,497,915	Watauga	-	-	-	-	52,719	1,291,600	1,344,319
Surry	6,254,970	-	6,254,970	-	235,169	28,679,647	35,169,786	Wayne	11,738,285	352,330	12,090,615	-	77,178	4,670,150	16,837,943
Swain	3,431,000	-	3,431,000	-	11,527	-	3,442,527	Wilkes	2,313,019	-	2,313,019	-	43,363	1,053,152	3,409,534
Transylvania	1,416,662	329,175	1,745,837	-	-	-	1,745,837	Wilson	27,420,034	235,960	27,655,994	-	193,949	8,088,805	35,938,748
Tyrrell	-	-	-	-	20,908	-	20,908	Yadkin	-	-	-	-	131,255	3,245,902	3,377,157
Union	28,894,730	70,660	28,965,390	-	19,832	1,236,745	30,221,967	Yancey	4,860,974	101,220	4,962,194	-	-	-	4,962,194
								All counties	1,202,944,070	76,237,258	1,279,181,328	787,859,093	20,414,600	503,118,529	2,590,573,550

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

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2012.

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. COUNTY-WIDE TAX LEVY COMPONENTS EXPRESSED AS A PERCENTAGE BY TYPE OF PROPERTY BY COUNTY, FISCAL YEAR 2012-2013

Counties	Taxable Real Property:			Taxable Personal Property:			Public Service Company Property [%]	Counties	Taxable Real Property:			Taxable Personal Property:			Public Service Company Property [\$]
	Property Classified at Present Use Value [%]	Other Taxable Real Property [%]	Total Taxable Real Property [%]	Classified Registered Motor Vehicles* [%]	Other Taxable Personal Property [%]	Total Taxable Personal Property [%]			Property Classified at Present Use Value [%]	Other Taxable Real Property [%]	Total Taxable Real Property [%]	Classified Registered Motor Vehicles* [%]	Other Taxable Personal Property [%]	Total Taxable Personal Property [%]	
Alamance	1.32%	79.54%	80.87%	8.38%	8.63%	17.01%	2.12%	Johnston	1.78%	77.33%	79.10%	10.24%	8.52%	18.76%	2.14%
Alexander	5.51%	76.73%	82.24%	9.66%	5.48%	15.14%	2.62%	Jones	12.35%	66.93%	79.28%	10.14%	5.91%	16.05%	4.67%
Alleghany	5.05%	84.02%	89.06%	5.19%	3.75%	8.94%	1.99%	Lee	0.99%	72.08%	73.06%	8.05%	16.47%	24.53%	2.41%
Anson	12.62%	55.35%	67.96%	8.29%	9.27%	17.56%	14.48%	Lenoir	4.79%	65.35%	70.15%	10.10%	17.38%	27.47%	2.38%
Ashe	2.59%	86.58%	89.16%	5.78%	3.07%	8.85%	1.98%	Lincoln	1.70%	79.68%	81.38%	7.57%	6.87%	14.45%	4.17%
Avery	1.83%	92.42%	94.25%	3.41%	1.61%	5.02%	0.72%	Macon	1.18%	93.27%	94.46%	3.02%	1.26%	4.28%	1.27%
Beaufort	3.80%	65.89%	69.69%	6.70%	22.11%	28.80%	1.50%	Madison	6.61%	79.64%	86.26%	7.50%	2.81%	10.31%	3.44%
Bertie	10.09%	65.32%	75.41%	10.44%	10.74%	21.17%	3.41%	Martin	5.39%	56.67%	62.07%	8.98%	25.56%	34.53%	3.40%
Bladen	6.56%	65.98%	72.53%	8.86%	14.66%	23.52%	3.94%	McDowell	0.65%	75.10%	75.75%	8.67%	10.15%	18.81%	5.43%
Brunswick	0.51%	87.90%	88.40%	3.95%	2.67%	6.62%	4.98%	Mecklenburg	0.06%	83.12%	83.18%	6.37%	7.50%	13.86%	2.96%
Buncombe	1.16%	85.98%	87.14%	5.93%	5.14%	11.07%	1.78%	Mitchell	1.51%	79.09%	80.60%	7.18%	8.52%	15.70%	3.71%
Burke	1.16%	78.68%	79.84%	7.92%	8.89%	16.81%	3.35%	Montgomery	3.10%	80.61%	83.72%	6.38%	7.24%	13.62%	2.66%
Cabarrus	0.47%	83.28%	83.74%	7.73%	6.93%	14.66%	1.60%	Moore	0.89%	88.70%	89.59%	6.36%	2.70%	9.07%	1.34%
Caldwell	1.42%	78.28%	79.70%	8.79%	8.50%	17.29%	3.01%	Nash	3.10%	72.90%	76.00%	10.41%	11.92%	22.34%	1.67%
Camden	5.20%	83.45%	88.65%	7.15%	2.77%	9.92%	1.42%	New Hanover	0.10%	86.31%	86.41%	5.63%	6.19%	11.82%	1.77%
Carteret	0.45%	92.28%	92.73%	3.68%	2.70%	6.38%	0.89%	Northampton	10.24%	69.50%	79.74%	7.42%	7.51%	14.92%	5.33%
Caswell	3.40%	80.60%	84.00%	8.96%	2.75%	11.71%	4.29%	Onslow	1.08%	84.92%	86.00%	8.34%	3.87%	12.21%	1.79%
Catawba	0.62%	75.61%	76.23%	7.60%	11.96%	19.56%	4.21%	Orange	1.87%	88.87%	90.74%	5.59%	2.19%	7.78%	1.48%
Chatham	4.00%	82.00%	86.00%	5.98%	5.27%	11.25%	2.74%	Pamlico	3.29%	82.14%	85.43%	6.76%	5.49%	12.25%	2.32%
Cherokee	2.49%	85.81%	88.30%	6.75%	3.25%	10.00%	1.70%	Pasquotank	3.07%	82.65%	85.72%	8.02%	4.49%	12.51%	1.77%
Chowan	5.70%	78.28%	83.98%	7.46%	6.87%	14.33%	1.69%	Pender	2.31%	86.40%	88.71%	6.73%	2.79%	9.52%	1.77%
Clay	2.04%	90.23%	92.27%	4.04%	2.35%	6.39%	1.33%	Perquimans	0.00%	88.07%	88.07%	6.19%	3.03%	9.22%	2.72%
Cleveland	2.80%	65.95%	68.75%	8.67%	13.81%	22.48%	8.78%	Person	2.25%	59.68%	61.93%	7.49%	10.38%	17.87%	20.20%
Columbus	7.03%	59.27%	66.30%	10.19%	19.22%	29.41%	4.29%	Pitt	2.24%	76.44%	78.68%	10.39%	9.99%	20.39%	0.94%
Craven	1.38%	82.30%	83.68%	7.84%	7.03%	14.87%	1.45%	Polk	3.83%	86.10%	89.93%	5.77%	1.82%	7.59%	2.48%
Cumberland	0.36%	81.94%	82.30%	9.32%	6.67%	15.99%	1.71%	Randolph	1.33%	76.64%	77.97%	9.69%	9.86%	19.55%	2.48%
Currituck	1.30%	93.26%	94.55%	2.48%	2.07%	4.55%	0.89%	Richmond	0.65%	58.85%	59.50%	8.99%	8.21%	17.20%	23.29%
Dare	0.00%	95.45%	95.45%	1.90%	1.94%	3.84%	0.71%	Robeson	4.31%	69.73%	74.04%	13.37%	8.11%	21.48%	4.48%
Davidson	2.21%	81.21%	83.42%	7.84%	5.77%	13.62%	2.97%	Rockingham	2.26%	68.40%	70.66%	9.25%	10.26%	19.52%	9.83%
Davie	1.25%	82.67%	83.92%	8.08%	6.24%	14.31%	1.76%	Rowan	2.52%	72.85%	75.37%	8.08%	10.80%	18.88%	5.76%
Duplin	5.19%	70.86%	76.05%	9.82%	11.04%	20.87%	3.09%	Rutherford	2.15%	76.17%	78.32%	6.75%	6.21%	12.96%	8.72%
Durham	0.19%	81.56%	81.74%	5.75%	10.88%	16.64%	1.62%	Sampson	14.27%	63.69%	77.96%	11.40%	7.29%	18.69%	3.35%
Edgecombe	6.24%	66.98%	73.22%	9.76%	12.39%	22.15%	4.64%	Scotland	2.53%	68.42%	70.95%	10.17%	14.82%	24.98%	4.06%
Forsyth	0.35%	81.71%	82.05%	7.11%	9.06%	16.17%	1.78%	Stanly	4.69%	75.72%	80.41%	9.29%	7.57%	16.86%	2.73%
Franklin	4.72%	74.68%	79.39%	9.46%	8.03%	17.49%	3.12%	Stokes	1.75%	71.66%	73.41%	8.68%	5.16%	13.84%	12.74%
Gaston	0.72%	77.94%	78.66%	8.97%	7.60%	16.57%	4.77%	Surry	4.78%	72.85%	77.63%	10.56%	8.59%	19.15%	3.22%
Gates	12.30%	71.61%	83.91%	8.90%	4.92%	13.81%	2.28%	Swain	0.44%	86.77%	87.21%	5.27%	4.63%	9.90%	2.89%
Graham	1.92%	87.11%	89.03%	5.61%	3.25%	8.86%	2.11%	Transylvania	0.62%	91.26%	91.88%	4.21%	2.02%	6.23%	1.89%
Granville	5.31%	73.66%	78.96%	9.18%	8.86%	18.04%	2.99%	Tyrrell	11.53%	74.14%	85.67%	5.11%	7.04%	12.15%	2.18%
Greene	25.94%	47.92%	73.86%	12.47%	10.15%	22.63%	3.51%	Union	1.80%	83.94%	85.74%	7.30%	5.44%	12.74%	1.52%
Guilford	0.57%	80.44%	81.00%	7.88%	8.78%	16.66%	2.33%	Vance	2.81%	75.59%	78.40%	9.51%	9.31%	18.82%	2.78%
Halifax	4.11%	70.25%	74.36%	9.10%	11.52%	20.62%	5.02%	Wake	0.23%	85.89%	86.12%	6.52%	5.05%	11.57%	2.31%
Harnett	2.20%	80.36%	82.55%	11.04%	4.08%	15.12%	2.32%	Warren	1.63%	86.36%	87.99%	4.58%	5.18%	9.77%	2.24%
Haywood	2.73%	83.15%	85.87%	6.42%	5.63%	12.06%	2.07%	Washington	13.52%	64.35%	77.87%	10.24%	7.44%	17.67%	4.46%
Henderson	1.24%	83.39%	84.63%	6.99%	6.67%	13.66%	1.71%	Watauga	1.26%	91.57%	92.83%	4.10%	2.17%	6.28%	0.89%
Hertford	0.00%	71.76%	71.76%	9.95%	13.14%	23.09%	5.15%	Wayne	0.00%	73.55%	73.55%	10.54%	7.70%	18.24%	8.21%
Hoke	2.70%	75.65%	78.35%	10.64%	8.48%	19.12%	2.53%	Wilkes	5.30%	77.07%	82.37%	8.39%	6.89%	15.28%	2.35%
Hyde	9.97%	80.75%	90.73%	3.22%	3.95%	7.17%	2.11%	Wilson	2.83%	69.56%	72.39%	8.70%	17.58%	26.28%	1.32%
Iredell	1.55%	80.75%	82.30%	6.71%	9.31%	16.03%	1.67%	Yadkin	8.71%	70.95%	79.67%	9.58%	8.43%	18.01%	2.32%
Jackson	1.36%	93.76%	95.12%	2.42%	1.22%	3.65%	1.23%	Yancey	1.71%	85.69%	87.40%	5.13%	5.69%	10.83%	1.78%
All counties	1.41%	81.88%	83.29%	7.00%	6.97%	13.97%	2.74%								

Note: Detail may not add to totals due to rounding.

Information compiled from source data provided by the NCDOR Local Government Division.

Percentage computations generally reflect property valuations as of January 1, 2012 and incorporate revised public service company valuation data from Tables 72 and 73.

*Percentage computations for classified registered motor vehicles based on tax notices that were issued in accordance with § 105-330.5(a) from December 1, 2011 through

November 30, 2012, net of releases made by that date.

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

County	Rate	Fiscal year 2009-2010				Rate	Fiscal year 2010-2011				Rate	Fiscal year 2011-2012			
		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	481,530			73,768	3	468,725			72,813	3	567,184			70,064
Alexander					11,580					9,240					12,660
Alleghany	3	37,509			3,725	3	36,553				6	38,881			3,980
Anson	3	18,688			4,730	6	27,524			5,075	6	37,288			915
Ashe	3	146,057			7,666	3	164,217			8,110	3	164,217			7,991
Avery					7,170					7,560					8,640
Beaufort					22,358					7,377					8,619
Bertie					6,437					6,173					5,935
Bladen					2,808										3,718
Brunswick	1	992,280			63,256	1	1,077,061			68,474	1	1,147,265			70,846
Buncombe	4	6,259,792			25,275	4	6,822,365			68,347	4	7,357,663			72,950
Burke	6	261,209			18,169	6	305,538			19,938	6	316,871			22,445
Cabarrus	6	3,204,861			593,045	6	3,578,493			563,973	6	3,823,678			594,165
Caldwell	3	71,933			20,449	3	64,463			20,698	3	66,096			22,851
Camden	6	43,986		282,334	6,520	6	28,581		300,298	308,223	6	31,577		327,954	337,938
Carteret	5	4,175,940			32,973	5	4,442,929			59,575	5	4,525,810			56,661
Caswell					6,080					6,645					705
Catawba					47,224					50,968					49,830
Chatham	3	65,331			18,085	3	73,137			18,920	3	78,155			18,205
Cherokee	3	105,524			10,510	3	111,635			13,860	4	163,470			11,040
Chowan	5	95,930		321,503	2,205	5	116,824		224,840	2,880	5	124,303		306,085	5,400
Clay	3	14,036			4,570	3	12,564			4,860	3	9,863			4,500
Cleveland	3	174,322			19,025	3	207,889			19,860	3	239,913			20,235
Columbus	3	63,349			23,628	3	63,686				3	68,540			
Craven	6	1,261,519			68,553	6	1,363,600			62,141	6	1,586,806			63,424
Cumberland	6	4,131,480	5,081,901		412,921	6	4,941,253	5,364,342		411,804	6	5,044,108	5,551,862		921,773
Currituck	6	8,672,218		2,300,500	457,315	6	9,442,002		2,215,696	403,166	6	9,991,095		2,348,650	414,475
Dare	5	17,187,537	1,864,990	4,427,204	32,869	5	18,285,909	1,943,962	4,475,984	35,554	5	15,400,482	2,004,354	4,760,652	35,377
Davidson					48,517					53,510					56,412
Davie	3	40,788			14,049	3	60,310			15,986	6	142,140			18,566
Duplin	6	192,323			25,548	6	211,326			28,240	6	196,159			25,449
Durham	6	6,723,033			1,098,711	6	7,360,360			1,070,883	6	7,814,823			74,611
Edgecombe					35,138					36,931					38,364
Forsyth	6	3,158,460			372,792	6	3,501,137			361,884	6	3,925,455			354,994
Franklin	6	51,188			20,471	6	47,572			22,252	6	48,888			21,685
Gaston	3	844,017			820,549	3	966,745			704,141	3	1,078,749			733,650
Gates					1,850					2,484					2,060
Graham	3	137,209			4,720	3	179,031			4,410	3	169,829			4,000
Granville	6	188,877			8,339	6	185,671			8,483	6	178,497			6,710
Greene					5,730					5,446					5,542

TABLE 75. -Continued

County	R a t e %	Fiscal year 2009-2010				R a t e %	Fiscal year 2010-2011				R a t e %	Fiscal year 2011-2012			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Guilford	3	3,891,954			219,295	3	4,125,647			188,418	3	4,486,839			198,343
Halifax	5	589,972			23,935	5	612,986			26,235	5	644,961			25,723
Harnett	6	411,449			2,078,385	6	393,159			2,348,650	6				2,498,751
Haywood	4	902,195			27,190	4	907,927			31,200	4	903,891			29,160
Henderson	4	886,188			35,100	4	1,114,954			37,080	5	1,186,405			17,392
Hertford	3	33,776			20,251	3	48,436			20,664	3	52,937			20,862
Hoke					10,018					12,087					13,598
Hyde	3	416,787			1,220	3	424,836			1,040	3	425,312			3,268
Iredell					74,195					84,875					79,461
Jackson	3	413,939			17,599	3	448,170			22,973	3	486,780			21,283
Johnston	3	577,545			63,597	3	543,355			66,379	3	594,351			50,385
Jones					850					700					1,065
Lee	3	158,957			15,454	3	179,264			15,665	3	187,183			13,564
Lenoir	3	179,620			21,122	3	245,007			22,302	3	200,127			21,169
Lincoln	3	52,167			29,380	3	42,106			30,840	3				31,573
Macon	3	403,518			12,600	3	486,072			19,200	3	508,076			111,296
Madison	5	153,972			9,143	5	149,201			10,446	5	155,530			10,440
Martin	6	182,297			4,895	6	189,900			4,986	6	250,048			4,920
McDowell	5	246,086			779	5	259,508			14,095	5	271,574			16,348
Mecklenburg	8	28,130,270	19,466,059		382,310	8	23,820,182	20,271,969		382,656	8	28,868,754	23,219,127		382,750
Mitchell	3	44,340			5,270	3	54,048			5,490	3	52,403			7,080
Montgomery	3	25,102			9,610	3	25,668			10,140	3	30,500			10,250
Moore	3	1,096,171			45,355	3	1,193,797			44,709	3	1,147,952			44,085
Nash	5	1,056,049			224,192	5	1,173,016			215,732	5	1,298,653			274,001
New Hanover*	3	3,332,539			53,573	3	7,762,032				3	3,833,023			647,094
Northampton	6	42,962			4,135	6				4,695	6	49,789			6,455
Onslow	3	1,686,760			94,033	3	1,774,732			93,024	3	1,821,992			84,787
Orange	3	875,750			453,523	3	973,963			595,386	3	1,038,383			547,738
Pamlico					4,910					4,275					1,904
Pasquotank	6	442,090		747,129	9,245	6	502,352		916,331	8,780	6	570,171		789,443	9,580
Pender	3	7,978			7,065	3					3				
Perquimans	6	10,058		385,986	9,496	6	9,753		257,840	8,768	6	8,103		341,779	6,726
Person	5	152,669			23,461	5	142,935			23,122	6	182,666			22,810
Pitt	6	1,393,624			70,509	6	1,472,885			73,192	6	1,685,857			38,831
Polk	3	66,146			7,650	3	62,464			5,580	3	67,713			3,525
Randolph	5	563,064			105,060	5	610,017			107,390	5	677,155			116,067
Richmond	3	239,682			4,881	3	234,552			5,125	6	231,212			15,205
Robeson					41,193					38,478					48,174
Rockingham	3	167,372			11,079	3	175,236			47,436	3	210,638			47,737
Rowan	3	320,294			88,002	3	315,125			86,159	3	303,143			86,697

TABLE 75. -Continued

County	R a t e %	Fiscal year 2009-2010				R a t e %	Fiscal year 2010-2011				R a t e %	Fiscal year 2011-2012			
		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	492,156			11,700	5	544,234			13,190	5	593,608			12,395
Sampson	3	66,712			19,680	3	60,292			22,020	3	67,984			22,860
Scotland	6	309,786			4,570	6	320,548			13,440	6	324,960			4,823
Stanly	6	180,566			34,320	6	215,999			33,263	6	207,472			40,615
Stokes					39,767					41,945					39,485
Surry	6	56,277			32,564	6	72,424			35,478	6	74,504			32,391
Swain	3	331,131			10,290	3	368,108			10,380	4	379,693			10,600
Transylvania	4	303,488			10,235	5	321,041			11,270	5	350,735			11,682
Tyrrell	6	5,438			985	6	6,580			1,782	6	6,566			1,196
Union					45,550					50,848					51,003
Vance	3	293,415			22,396	3	211,276			21,297	6	331,342			7,677
Wake	6	12,976,863	17,305,646		203,662	6	15,994,845	18,192,680			6	15,377,392	20,586,984		446,298
Warren					10,286										
Washington	6	91,458			2,430	6	122,386			3,900	6	113,314			38,875
Watauga**	6	730,718			5,900	6	821,075			10,773	6	887,140			4,425
Wayne					62,430					63,229					66,615
Wilkes					347,923					322,268					340,482
Wilson	3	406,511			40,573	3	427,523			45,605	3				23,623
Yadkin**	6	34,197			17,780	6	34,842				6	34,365			19,320
Yancey	3	43,117			6,243	3	44,323			7,200	3	41,223			2,466
Total		124,276,100	43,718,596	8,464,656	9,708,169		134,185,883	45,772,953	8,390,989	9,996,743		135,560,222	51,362,327	8,874,562	10,934,309
Total collections					186,167,521					198,346,568					206,731,421

Detail may not add to totals due to rounding.

Data compiled from reports furnished by counties and municipalities to the NCDOR Local Government Division

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

**Applicable only in unincorporated areas.

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Bertie												
Askewville												
Aulander												
Colerain												240
Kelford												
Lewiston-Woodville							725					255
Powellsville												
Roxobel												110
Windsor							3,028					3,477
Bladen												
Bladenboro							4,222					10,976
Clarkton							1,679					
Dublin												935
East Arcadia												
Elizabethtown							39,737					90,197
Tar Heel							681					17,600
White Lake							10,095					15,085
Brunswick												
Bald Head Island+	6	676,645			6	812,546	368		6	863,403		
Belville							6,083					6,581
Boiling Spring Lakes							13,521					3,287
Bolivia												
Calabash							26,256					40,939
Carolina Shores							7,664					141,488
Caswell Beach	5	204,072			5	171,900	4,787		6	242,772		88,260
Holden Beach	5	1,419,493			5	1,256,116	7,434		6	1,586,713		7,052
Leland	3	31,183			3	76,678	86,977		3	81,565		
Navassa												
Northwest							1,788					
Oak Island	5	886,488			5	800,604			5	1,068,434		34,705
Ocean Isle Beach	3	1,127,178			3	971,564	17,688		6	1,937,488		31,963
Sandy Creek												
Shallotte	3	60,754			3	60,705	61,505		3	54,189		
Southport	3	46,235			3	52,163	18,977		3	54,853		15,010
St James												
Sunset Beach	5	727,717			5	801,285	450		5	844,337		
Varnamtown												
Buncombe												
Asheville							1,877,519					1,763,385
Biltmore Forest												
Black Mountain							58,407					64,458
Montreat												
Weaverville							15,045					106,069
Woodfin							8,945					84,217

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	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				701								563
Hickory**												
Hildebran												
Long View**												
Morganton				57,359								197,280
Rhodhiss**				130				38				48
Rutherford College				870								2,328
Valdese												
Cabarrus												
Concord				1,852,169				1,863,163				1,999,062
Harrisburg				2,910				3,270				
Kannapolis*				504,265				527,944				
Locust**												
Midland												
Mount Pleasant												
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls				3,825								67,429
Hickory**												
Hudson												
Lenoir	3	20,935		48,307	3	64,105		196,367	3	61,057		218,235
Rhodhiss*												
Sawmills												
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				20,355				548,146				551,078
Beaufort				32,836				36,256				36,848
Bogue												
Cape Carteret				8,037				8,293				6,950
Cedar Point												
Emerald Isle				14,289				14,041				14,521
Indian Beach				1,092				735				
Morehead City				73,689				73,688				68,235
Newport				6,805				23,165				22,572
Peletier												360
Pine Knoll Shores				39,156				37,797				33,518

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2009-2010			R a t e %	Fiscal year 2010-2011			R a t e %	Fiscal year 2011-2012		
		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 [\$]
Davie												
Bermuda Run												
Cooleemee				64,031								
Mocksville												
Duplin												
Beulaville				2,796			2,662			3,058		
Calypso				205			225			245		
Faison*				1,293								
Greenevers												
Harrells**												
Kenansville										3,717		
Magnolia				1,020						565		
Mount Olive**												
Rose Hill				39			1,240					
Teachey												
Wallace*				59,268			161,874					
Warsaw				7,365			6,451			6,938		
Durham												
Chapel Hill**												
Durham*				2,665,452			3,460,825			2,426,059		
Morrisville**												
Raleigh**												
Edgecombe												
Conetoe												
Leggett												
Macclesfield				455			455			172		
Pinetops				1,345			1,395					
Princeville												
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				96,589			100,644			120,200		
Whitakers**												
Forsyth												
Bethania												
Clemmons				450			710					
High Point**												
Kernersville*				95,385			96,921			152,196		
King**												
Lewisville				81			250			255		
Rural Hall												
Tobaccoville*												
Walkertown				19,796			19,551			88,716		
Winston-Salem				4,839,889			5,204,460			5,540,171		

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012						
	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							2,286					1,027	2,256
Centerville													
Franklinton							8,681					9,117	37,710
Louisburg							11,797					22,459	59,296
Youngsville							5,975					6,732	
Wake Forest**													
Gaston													
Belmont	3	58,764			3	65,655	15,043		3	71,496		56,060	148,251
Bessemer City							23,646					25,102	1,465
Cherryville							28,221					9,340	17,442
Cramerton							67					213	328
Dallas							8,674					17,714	26,944
Gastonia	3	336,693			3	394,982	1,006,587		3	430,495		1,174,401	988,947
High Shoals*													
Kings Mountain**													
Lowell							3,199					4,342	4,672
McAdenville													
Mount Holly	3	9,364			3	55,792			3	63,429			18,517
Ranlo													
Spencer Mountain													
Stanley													
Gates													
Gatesville													
Graham													
Lake Santeetlah													
Robbinsville													11,698
Granville													
Butner													
Creedmoor							41,612					29,726	
Oxford							178,640					218,378	307,499
Stem													
Stovall													
Greene													
Hookerton							15					15	
Snow Hill													
Walstonburg							166					166	

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Guilford												
Archdale**												
Burlington**												
Gibsonville**												
Greensboro	3	3,316,307		5,329,648	3	3,541,645		5,723,789	3	3,865,696		4,612,007
High Point*	3	1,441,768		2,689,436	3	1,521,558		2,708,063	3	1,612,226		2,715,292
Jamestown												
Kernersville**												
Oak Ridge												
Pleasant Garden												
Sedalia												
Stokesdale												
Summerfield												
Whitsett												238
Halifax												
Enfield				11,260				4,271				8,774
Halifax				152				123				
Hobgood				250				237				235
Littleton				5,299				5,525				5,241
Roanoke Rapids	1	88,561		151,074	1	103,355		189,898	1	113,886		
Scotland Neck								13,549				12,998
Weldon				16,668				16,090				14,861
Harnett												
Angier								23,295				
Broadway**												
Coats				12,592				1,858				
Dunn				72,512				109,644				
Erwin				9,559				15,269				
Lillington				7,619				6,881				
Haywood												
Canton				7,959				45,612				50,437
Clyde				308				568				7,773
Maggie Valley				18,723				22,583				23,302
Waynesville				19,580				19,318				20,577
Henderson												
Flat Rock												
Fletcher				15,935				24,428				44,416
Hendersonville				152,100				479,316				537,976
Laurel Park												30,698
Mills River												
Saluda**												
Hertford												
Ahoskie	3	32,065		147,768	3	44,544		260,751	3	45,997		218,379
Cofield				515				560				595
Como				90								
Harrellsville												
Murfreesboro				6,935								
Winton				3,973				3,483				3,603

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	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				2,296				2,453				12,593
Marshall												
Martin												
Bear Grass												
Everetts				90				45				140
Hamilton								596				
Hassell												
Jamesville				360				75				385
Oak City												
Parmele												
Robersonville				7,397				12,329				
Williamston				30,789				106,582				48,996
McDowell												
Marion				25,636				48,493				76,557
Old Fort				2,910				2,225				3,088
Mecklenburg												
Charlotte				40,341,946				39,818,002				32,524,000
Cornelius												
Davidson*												4,200
Huntersville												
Matthews				516,464				506,384				
Mint Hill												
Pineville				587,319				514,747				
Stallings**												
Weddington**												
Mitchell												
Bakersville				1,239				1,191				1,088
Spruce Pine				5,545				5,366				
Montgomery												
Biscoe												
Candor				30				30				
Mount Gilead				90				45				45
Star												
Troy				29,204				2,970				14,994
Moore												
Aberdeen				15,997				38,528				96,852
Cameron				50								50
Carthage				13,350								13,666
Foxfire Village												
Pinebluff				5,612				97,909				
Pinehurst				420								1,764
Robbins				2,289				1,789				
Southern Pines				37,373				50,967				
Taylortown												
Vass												
Whispering Pines				1,311				1,799				9,979

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	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												3,362
Arapahoe												
Bayboro				813				774				
Grantsboro												
Mesic												
Minnesott Beach				45								45
Oriental	3	21,894			3	21,385			3	21,939		
Stonewall												
Vandemere												
Pasquotank												
Elizabeth City*								235,365				
Pender												
Atkinson				500								25
Burgaw	3	6,623		8,205	3	6,786		7,597	3	6,642		8,492
Saint Helena												
Surf City*	3	392,664		36,062	3	451,542		36,029	3	513,851		40,008
Topsail Beach	3	448,014		3,246	3	496,475		6,198	3	496,475		
Wallace**												
Watha												
Perquimans												
Hertford				15,957				22,056				10,737
Winfall								3,671				3,898
Person												
Roxboro				144,101				186,445				235,372
Pitt												
Ayden								16,085				
Bethel				846				956				
Falkland								125				130
Farmville				20,228				6,848				
Fountain				365				400				353
Greenville				1,416,948				1,395,854				1,540,929
Grifton*				10,031								12,207
Grimesland				596				6,801				6,801
Simpson												
Winterville				18,639				14,440				18,878
Polk												
Columbus	3	22,942		18,527	3	21,202		20,573	3	19,954		23,179
Saluda*				4,330				4,478				5,413
Tryon	3	14,157		25	3	1,705		85	3	16,049		10

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Rowan												
China Grove												
Cleveland												
East Spencer				5,443				4,243				
Faith												1,540
Granite Quarry				6,370				5,576				43,236
Kannapolis**												
Landis												
Rockwell				3,038				2,550				6,239
Salisbury	3	171,961		310,365	3	312,492		297,839	3	299,625		
Spencer				2,564				40,664				40,912
Rutherford												
Bostic												
Chimney Rock												
Ellenboro												
Forest City				550				865				823
Lake Lure				1,562				160				
Ruth												
Rutherfordton				56,236				58,829				
Spindale				8,737				9,283				8,352
Sampson												
Autryville				380				415				400
Clinton				74,686				157,445				
Faison**												
Garland				4,348				5,951				620
Harrells*												
Newton Grove				2,742				3,175				21,279
Roseboro				4,535								43,085
Salemburg				1,439				1,430				1,508
Turkey												
Scotland												
East Laurinburg												
Gibson				260				235				
Laurinburg				114,035				142,847				215,391
Maxton**												
Wagram				2,780								
Stanly												
Albemarle				156,393				146,034				
Badin				4,780								
Locust*				50,264				23,634				
Misenhimer												
New London												
Norwood				5,120				2,883				
Oakboro				1,728				1,747				
Red Cross												
Richfield				2,729				3,516				
Stanfield				985				818				1,000

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	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												134,137
Cary*												3,134,798
Durham**												
Fuquay-Varina												121,861
Garner												367,923
Holly Springs												204,215
Knightdale												175,909
Morrisville*												620,646
Raleigh*												14,202,189
Rolesville												32,892
Wake Forest*												147,266
Wendell												
Zebulon*												16,243
Warren												
Macon												
Norlina												
Warrenton												3,705
Washington												
Creswell												750
Plymouth												9,020
Roper												
Watauga												
Beech Mountain*	6	188,432			6	221,235			6	185,015		
Blowing Rock*	6	625,849		12,992	6	700,232		18,325	6	736,163		14,096
Boone	3	1,104,950		35,261	3	968,861		60,903	6	984,929		44,890
Seven Devils*	6	49,504		632	6	62,084		300	6	71,948		1,043
Wayne												
Eureka												
Fremont												125
Goldsboro	5	456,205		245,696	5	548,007		241,991	5	656,983		
Mount Olive*				20,583				61,565				
Pikeville												
Seven Springs				110				215				205
Walnut Creek												
Wilkes												
Elkin**												
North Wilkesboro				11,358				13,025				143,241
Ronda				218				237				
Wilkesboro	3	109,388		31,807	3	114,820		52,607	3	116,070		

TABLE 76. -Continued

Municipality	Fiscal year 2009-2010			Fiscal year 2010-2011			Fiscal year 2011-2012					
	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
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wilson												
Black Creek												
Elm City				2,680				1,789				2,814
Kenly**												
Lucama				1,005				1,225				911
Saratoga												25
Sharpsburg**												
Sims								210				200
Stantonsburg				671				577				657
Wilson				499,828				460,098				
Yadkin												
Boonville												
East Bend												1,000
Jonesville	6	270,296		5,473	6	248,911		18,474	6	247,008		58,274
Yadkinville	6	18,050		50	6	14,224		75	6	14,331		
Yancey												
Burnsville				18,235				18,583				21,405
Total		25,038,369	240,228	99,088,865		26,444,142	241,343	101,554,501		30,014,508	247,090	94,989,475
Total collections				124,367,462				128,239,986				125,251,073

Detail may not add to totals due to rounding.

Data compiled from reports furnished by counties and municipalities to the NCDOR Local Government Division and NCDST Municipal Financial Information for fiscal year 2011-2012.

*,** 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.

+Exempt from Brunswick County 1% tax

APPENDIX

TAX YEAR 2012 INDIVIDUAL INCOME TAX STATISTICS

Characteristics of Filers

TABLE A. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY INCOME LEVEL

ALL RETURNS																															
Combined Filing Statuses			FILING STATUS																RESIDENCY STATUS												
Income Level	Number of Returns Filed	Net Tax Liability [after application of credits] [\$]	Single						Married Filing Jointly/ Qualifying Widow(er)						Married Filing Separately				Head of Household				Resident Returns				Part-Year Residents/ Nonresident Returns				
			Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		
			Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	Number of Returns	% of Total	Amount	% of Total	
			[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	[#]	[%]	[\$]	[%]	
NCTI Level																															
A. BY SIZE OF NC TAXABLE INCOME																															
No Taxable Income	858,509	-	384,020	44.7%	-	-	290,901	33.9%	-	-	25,149	2.9%	-	-	158,439	18.5%	-	-	751,998	87.6%	-	-	106,511	12.4%	-	-	-	-	-		
\$ 1 - 2,000	255,492	9,299,447	150,227	58.8%	7,181,674	77.2%	50,373	19.7%	1,666,108	17.9%	4,163	1.6%	195,133	2.1%	50,729	19.9%	256,532	2.8%	194,696	76.2%	6,682,724	71.9%	60,796	23.8%	2,616,723	28.1%	-	-	-		
2,001 - 4,000	210,584	24,407,145	116,419	55.3%	18,342,582	75.2%	41,780	19.8%	4,503,243	18.5%	3,421	1.6%	530,965	2.2%	48,964	23.9%	1,030,055	4.2%	177,485	84.3%	19,367,821	79.4%	33,099	15.7%	5,039,324	20.6%	-	-	-		
4,001 - 6,000	188,026	37,962,814	98,576	52.4%	26,867,235	70.8%	37,893	20.2%	7,153,640	18.8%	3,294	1.8%	883,771	2.3%	48,263	25.7%	3,058,168	8.1%	164,257	87.4%	31,672,449	83.4%	23,769	12.6%	6,290,365	16.6%	-	-	-		
6,001 - 10,000	326,653	115,611,393	158,116	48.4%	70,787,108	61.2%	73,328	22.4%	24,755,755	21.4%	6,688	2.0%	2,944,207	2.5%	88,521	27.1%	17,124,323	14.8%	291,462	89.2%	100,550,637	87.0%	35,191	10.8%	15,060,756	13.0%	-	-	-		
10,001 - 10,625	45,963	22,457,954	21,321	46.4%	12,615,173	56.2%	10,891	23.7%	5,069,037	22.6%	1,012	2.2%	579,394	2.6%	12,739	27.7%	4,194,350	18.7%	41,487	90.3%	19,923,890	88.7%	4,476	9.7%	2,534,064	11.3%	-	-	-		
10,626 - 12,750	150,766	85,998,032	68,688	45.6%	46,283,784	53.8%	37,175	24.7%	20,233,503	23.5%	3,539	2.3%	2,363,218	2.7%	41,364	27.4%	17,117,527	19.9%	136,810	90.7%	76,955,070	89.5%	13,956	9.3%	9,042,962	10.5%	-	-	-		
12,751 - 15,000	149,847	106,371,764	66,686	44.5%	54,358,790	51.1%	38,840	25.9%	26,328,594	24.8%	3,900	2.6%	3,186,256	3.0%	40,421	27.0%	22,498,124	21.2%	136,670	91.2%	96,080,601	90.3%	13,177	8.8%	10,291,163	9.7%	-	-	-		
15,001 - 17,000	124,424	105,957,749	54,288	43.6%	52,371,551	49.4%	33,806	27.2%	27,374,375	25.8%	3,580	2.9%	3,445,200	3.3%	32,750	26.3%	22,766,623	21.5%	114,194	91.8%	96,595,298	91.2%	10,230	8.2%	9,362,451	8.8%	-	-	-		
17,001 - 20,000	171,047	174,892,058	74,185	43.4%	84,445,280	48.3%	49,221	28.8%	47,345,172	27.1%	5,176	3.0%	5,876,746	3.4%	42,465	24.8%	37,224,860	21.3%	157,644	92.2%	160,468,314	91.8%	13,403	7.8%	14,423,744	8.2%	-	-	-		
20,001 - 21,250	66,050	77,609,262	28,758	43.5%	37,076,977	47.8%	20,096	30.4%	22,035,694	28.4%	2,137	3.2%	2,744,278	3.5%	15,059	22.8%	15,752,313	20.3%	60,951	92.3%	71,399,104	92.0%	5,099	7.7%	6,210,158	8.0%	-	-	-		
21,251 - 25,000	182,002	246,053,940	81,033	44.5%	118,414,377	48.1%	58,356	32.1%	73,822,099	30.0%	5,773	3.2%	8,396,274	3.4%	36,840	20.2%	45,421,190	18.5%	168,441	92.5%	227,314,679	92.4%	13,561	7.5%	18,739,261	7.6%	-	-	-		
25,001 - 30,000	205,878	342,234,095	92,054	44.7%	162,041,555	47.3%	72,926	35.4%	114,812,246	33.5%	7,170	3.5%	12,601,673	3.7%	33,728	16.4%	52,778,621	15.4%	190,942	92.7%	317,084,840	92.7%	14,936	7.3%	25,149,255	7.3%	-	-	-		
30,001 - 40,000	311,670	673,090,742	126,386	40.6%	284,987,301	42.3%	135,609	43.3%	282,320,386	41.9%	10,048	3.2%	22,603,557	3.4%	40,167	12.9%	83,179,498	12.4%	289,878	93.0%	625,423,621	92.9%	21,792	7.0%	47,667,121	7.1%	-	-	-		
40,001 - 50,000	226,907	641,956,342	74,139	32.7%	217,369,376	33.9%	125,515	55.3%	347,988,963	54.2%	5,912	2.6%	17,463,207	2.7%	21,341	9.4%	59,134,796	9.2%	212,831	93.6%	600,139,208	93.5%	14,526	6.4%	41,817,134	6.2%	-	-	-		
50,001 - 60,000	170,906	598,669,486	42,673	25.0%	154,671,472	25.8%	113,015	66.1%	390,454,940	65.2%	3,271	1.9%	11,954,462	2.0%	11,947	7.0%	41,588,648	6.9%	160,569	94.0%	561,693,607	93.8%	10,337	6.0%	36,975,879	6.2%	-	-	-		
60,001 - 75,000	183,923	798,444,869	36,128	19.6%	161,852,718	20.3%	136,039	74.0%	584,835,920	73.2%	2,782	1.5%	12,744,293	1.6%	8,974	4.9%	39,011,938	4.9%	173,564	94.4%	752,559,438	94.4%	10,359	5.6%	45,885,431	5.7%	-	-	-		
75,001 - 80,000	45,804	233,028,984	7,551	16.5%	40,058,154	17.2%	35,775	78.1%	180,118,774	77.3%	568	1.2%	3,083,667	1.3%	1,910	4.2%	9,768,389	4.2%	43,253	94.4%	219,791,894	94.3%	2,551	5.6%	13,237,090	5.7%	-	-	-		
80,001 - 100,000	135,277	800,401,568	18,745	13.9%	115,514,970	14.4%	110,476	81.7%	648,412,278	81.0%	1,457	1.1%	9,055,525	1.1%	4,599	3.4%	27,418,795	3.4%	128,101	94.7%	757,349,989	94.6%	7,176	5.3%	43,051,579	5.4%	-	-	-		
100,001 - 120,000	81,809	600,621,401	9,266	11.3%	71,027,757	11.8%	69,545	85.0%	506,930,857	84.4%	4,811	0.9%	5,496,079	0.9%	2,287	2.8%	17,166,708	2.9%	77,393	94.6%	567,476,618	94.5%	4,416	5.4%	33,144,783	5.5%	-	-	-		
120,001 - 160,000	84,784	800,848,273	8,459	10.0%	81,987,536	10.2%	73,666	86.9%	693,369,684	86.6%	679	0.8%	6,572,744	0.8%	1,980	2.3%	18,918,309	2.4%	80,145	94.5%	756,295,227	94.4%	4,639	5.5%	44,553,046	5.6%	-	-	-		
160,001 - 200,000	39,733	495,345,053	3,559	9.0%	45,236,938	9.1%	35,031	88.2%	435,532,541	87.9%	293	0.7%	3,770,767	0.8%	850	2.1%	10,804,807	2.2%	37,468	94.3%	466,543,464	94.2%	2,265	5.7%	28,801,589	5.8%	-	-	-		
200,001 or more	79,436	3,045,206,198	7,199	9.1%	328,547,235	10.8%	69,911	88.0%	2,609,137,689	85.7%	778	1.0%	49,534,753	1.6%	1,548	1.9%	57,986,521	1.9%	74,358	93.6%	2,814,821,966	92.4%	5,078	6.4%	230,384,232	7.6%	-	-	-		
TOTAL	4,295,490	10,036,468,569	1,728,476	40.2%	2,192,039,543	21.8%	1,719,628	40.0%	7,054,201,762	70.3%	101,501	2.4%	186,026,169	1.9%	745,885	17.4%	604,201,095	6.0%	3,864,147	90.0%	9,346,190,459	93.1%	431,343	10.0%	690,278,110	6.9%	-	-	-		
FAGI Level																															
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																															
Non-Positive AGI	65,803	3,222,308	35,991	54.7%	498,414	15.5%	20,938	31.8%	1,192,130	37.0%	4,460	6.8%	1,398,475	43.4%	4,414	6.7%	133,289	4.1%	53,721	81.6%	2,807,964	87.1%	12,082	18.4%	414,344	12.9%	-	-	-		
\$ 1 - 3,999	217,314	1,441,098	181,025	83.3%	1,394,942	96.8%	15,518	7.1%	29,595	2.1%	7,980	3.7%	13,373	0.9%	12,791	5.9%	3,188	0.2%	198,169	91.2%	1,360,012	94.4%	19,145	8.8%	81,086	5.6%	-	-	-		
4,000 - 9,999	412,975	30,132,037	291,364	70.6%	29,489,767	97.9%	39,210	9.5%	111,929	0.4%	7,551	1.8%	478,680	1.6%	74,850	18.1%	5,166	0.2%	381,716	92.4%	28,053,072	93.1%	31,259	7.6%	2,078,965	6.9%	-	-	-		
10,000 - 14,999	381,473	64,268,447	205,463	53.9%	59,873,272	93.2%	53,176	13.9%	866,194	1.3%	7,133	1.9%	1,744,601	2.7%	115,701	30.3%	1,784,380	2.8%	355,081	93.1%	60,509,074	94.2%	26,392	6.9%	3,759,373	5.8%	-	-	-		
15,000 - 19,999	357,076	108,497,532	165,596	46.4%	86,503,263	79.7%	64,358	18.0%	5,652,333	5.2%	7,920	2.2%	3,663,961	3.4%	119,202	33.4%	12,677,975	11.7%	332,034	93.0%	102,468,167	94.4%	25,042	7.0%	6,029,365	5.6%	-	-	-		
20,000 - 24,999	314,456	160,781,708	137,315	43.7%	108,868,149	67.7%	69,913	22.2%	13,906,826	8.6%	8,546	2.7%	6,163,223	3.8%	98,682	31.4%	31,843,510	19.8%	291,549	92.7%	152,589,272	94.9%	22,907	7.3%	8,192,436	5.1%	-	-	-		
25,000 - 29,999	280,140	210,529,669	118,982	42.5%	127,673,278	60.6%	69,027	24.6%	24,657,250	11.7%	8,552	3.1%	8,402,410	4.0%	83,579	29.8%	49,796,731	23.7%	259,641	92.7%	200,672,357	95.3%	20,499	7.3%	9,857,312	4.7%	-	-	-		
30,000 - 39,999	444,297	493,054,457	187,562	42.2%	274,691,233	55.7%	137,397	30.9%	91,121,392	18.5%	15,182	3.4%	20,684,312	4.2%	104,156	23.4%	106,557,520	21.6%	409,384	92.1%	469,836,985	95.3%	34,913	7.9%	23,217,472	4.7%	-	-	-		
40,000 - 49,999	319,892	496,051,461	126,745	39.6%	242,899,75																										

Exhibit A.1 Tax Year 2012: Number of Returns Filed By Filing Status

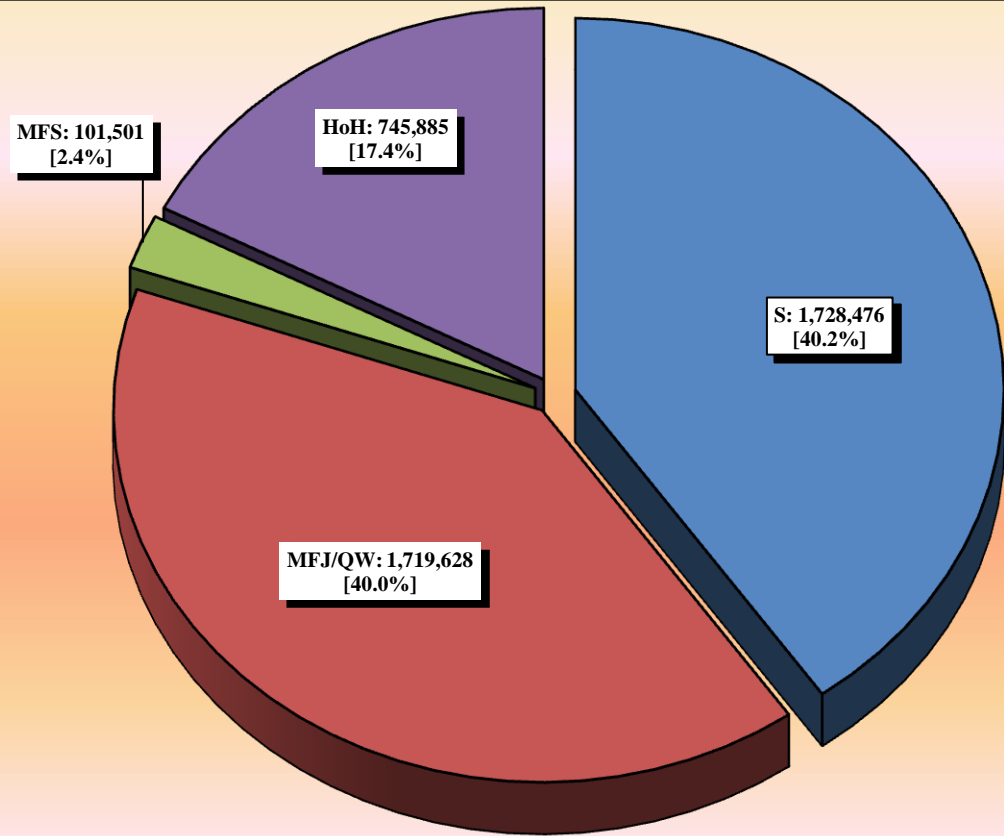
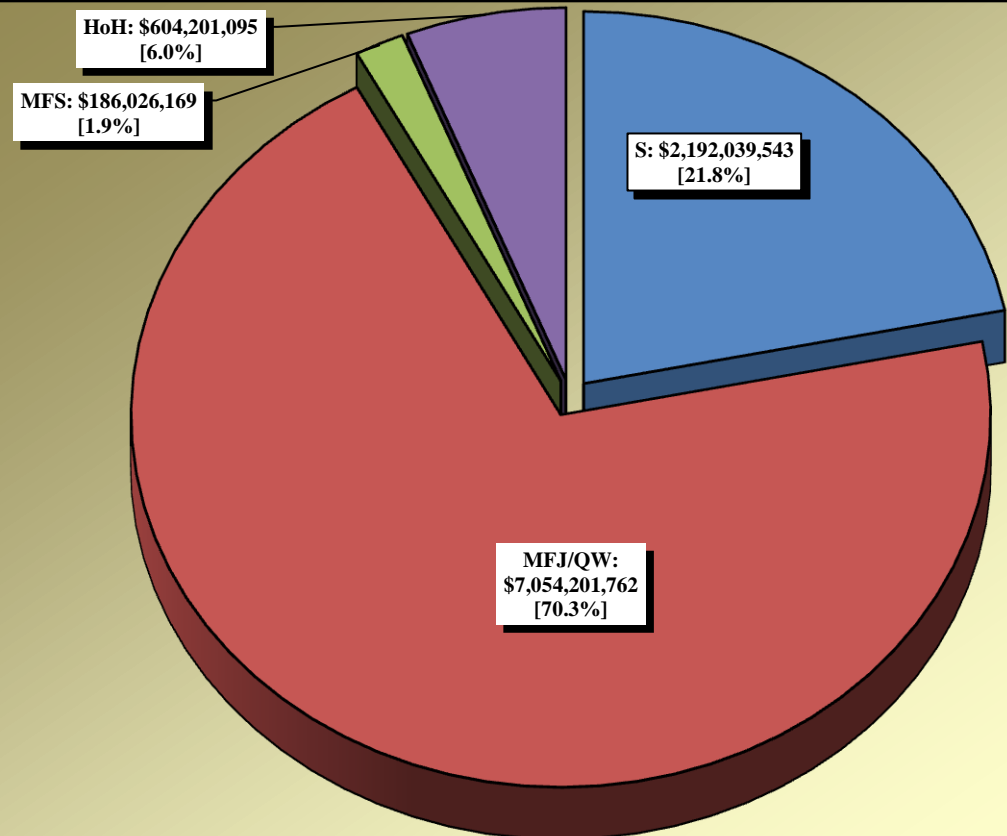


Exhibit A.2 Tax Year 2012: Net Tax Liability By Filing Status



Part-Year Resident:
142,892
[3.3%]

Nonresident:
288,451
[6.7%]

Exhibit A.3 Tax Year 2012: Number of Returns Filed by Residency Status

Resident:
3,864,147
[90.0%]

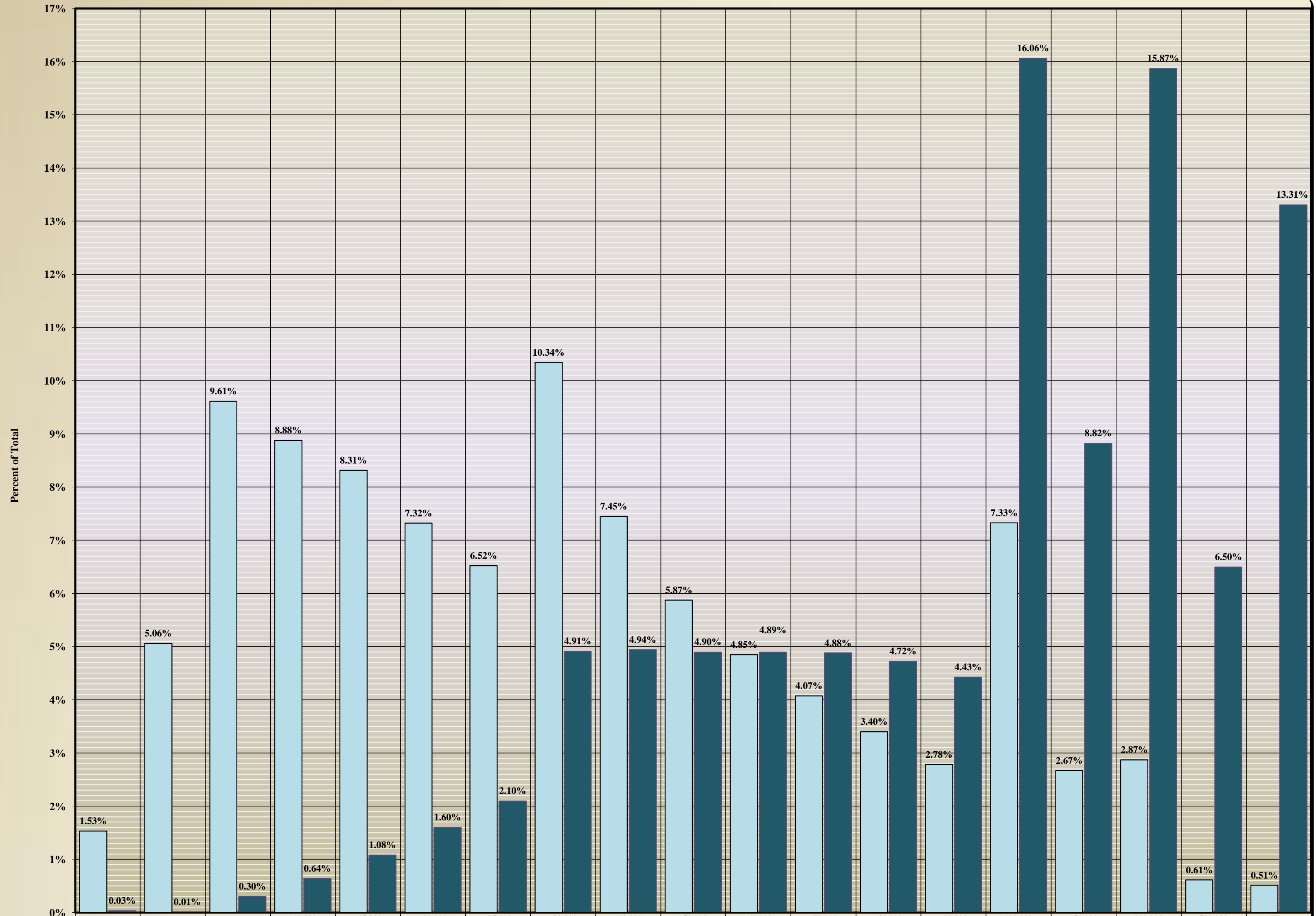
Nonresident:
\$480,785,232
[4.8%]

Part-Year Resident:
\$209,492,878
[2.1%]

Exhibit A.4 Tax Year 2012: Net Tax Liability By Residency Status

Resident:
\$9,346,190,459
[93.1%]

Exhibit A5. Tax Year 2012 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) By FAGI Level



FAGI Level [\$]	< 1	1-3,999	4,000-9,999	10,000-14,999	15,000-19,999	20,000-24,999	25,000-29,999	30,000-39,999	40,000-49,999	50,000-59,999	60,000-69,999	70,000-79,999	80,000-89,999	90,000-99,999	100,000-149,999	150,000-199,999	200,000-499,999	500,000-999,999	1 million or more	
FAGI Level Returns as a % of Total	1.53%	5.06%	9.61%	8.88%	8.31%	7.32%	6.52%	10.34%	7.45%	5.87%	4.85%	4.89%	4.07%	3.40%	2.78%	7.33%	2.67%	2.87%	0.61%	0.51%
FAGI Level NTL as a % of Total	0.03%	0.01%	0.30%	0.64%	1.08%	1.60%	2.10%	4.91%	4.94%	4.90%	4.89%	4.88%	4.72%	4.43%	16.06%	8.82%	15.87%	6.50%	13.31%	
Number of Returns Filed	65,803	217,314	412,975	381,473	357,076	314,456	280,140	444,297	319,892	252,326	208,240	174,975	146,086	119,483	314,739	114,634	123,297	26,255	22,029	
Net Tax Liability [\$]	3,222,308	1,441,098	30,132,037	64,268,447	108,497,532	160,781,708	210,529,669	493,054,457	496,051,461	491,458,359	491,096,069	489,856,349	474,156,284	444,295,623	1,611,854,922	885,511,021	1,592,719,384	652,027,252	1,335,514,589	

Exhibit A6. Tax Year 2012 All Returns: Distribution of Net Tax Liability (NTL) for Standard and Itemized Deduction Returns By FAGI Level

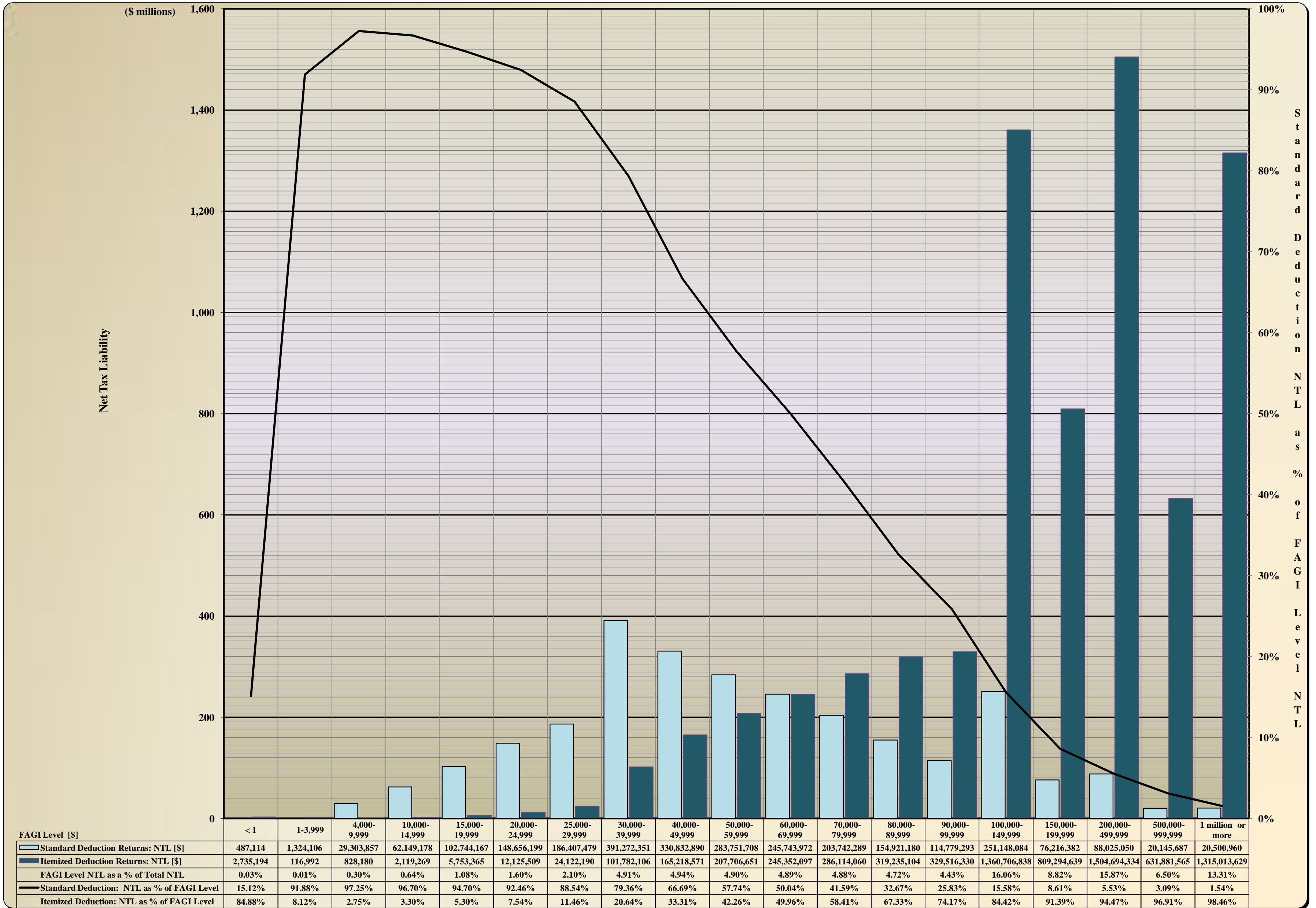


Exhibit A7. Tax Year 2012 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level

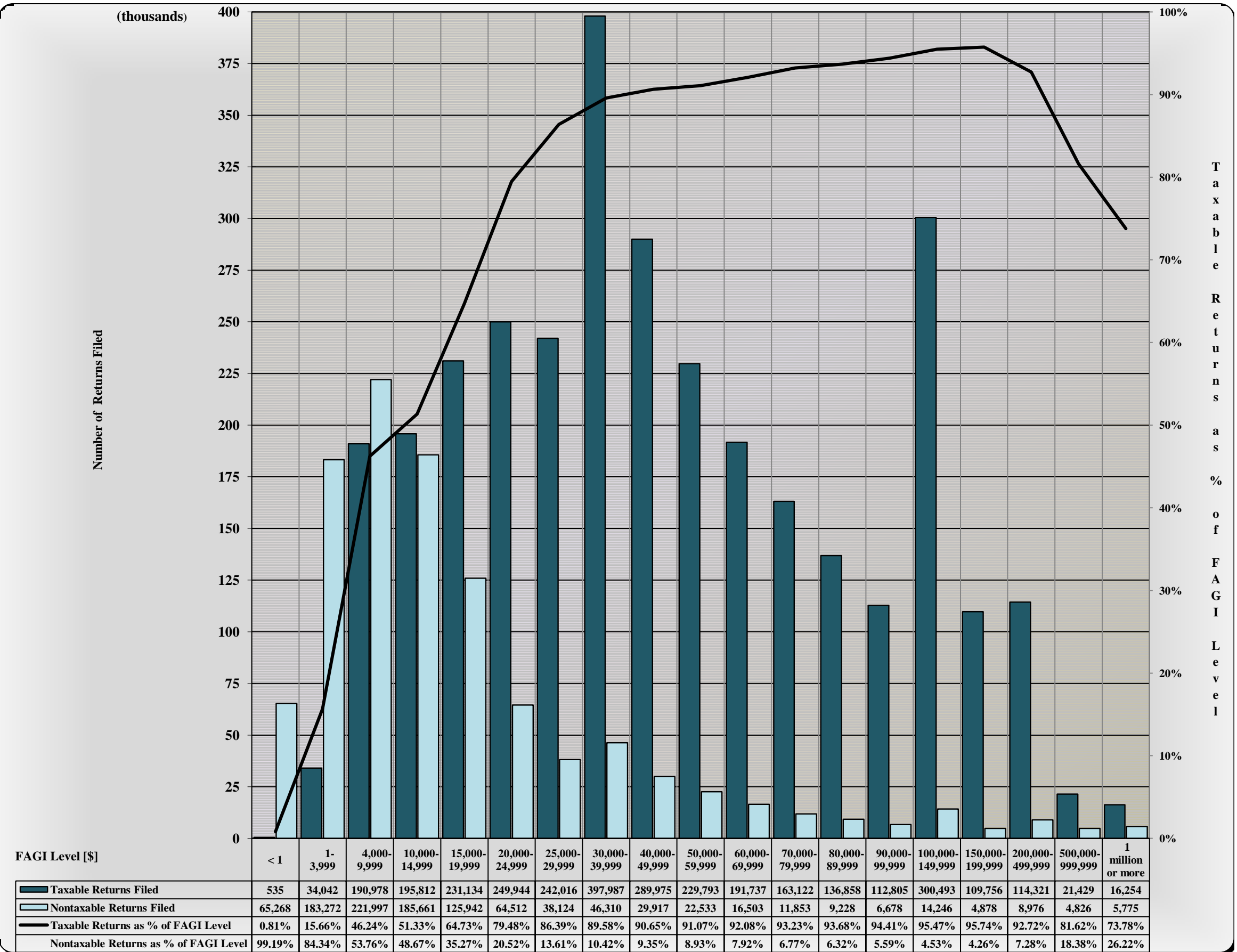


Exhibit A8. Tax Year 2012 All Returns: Distribution of Number of Standard and Itemized Deduction Returns Filed By FAGI Level

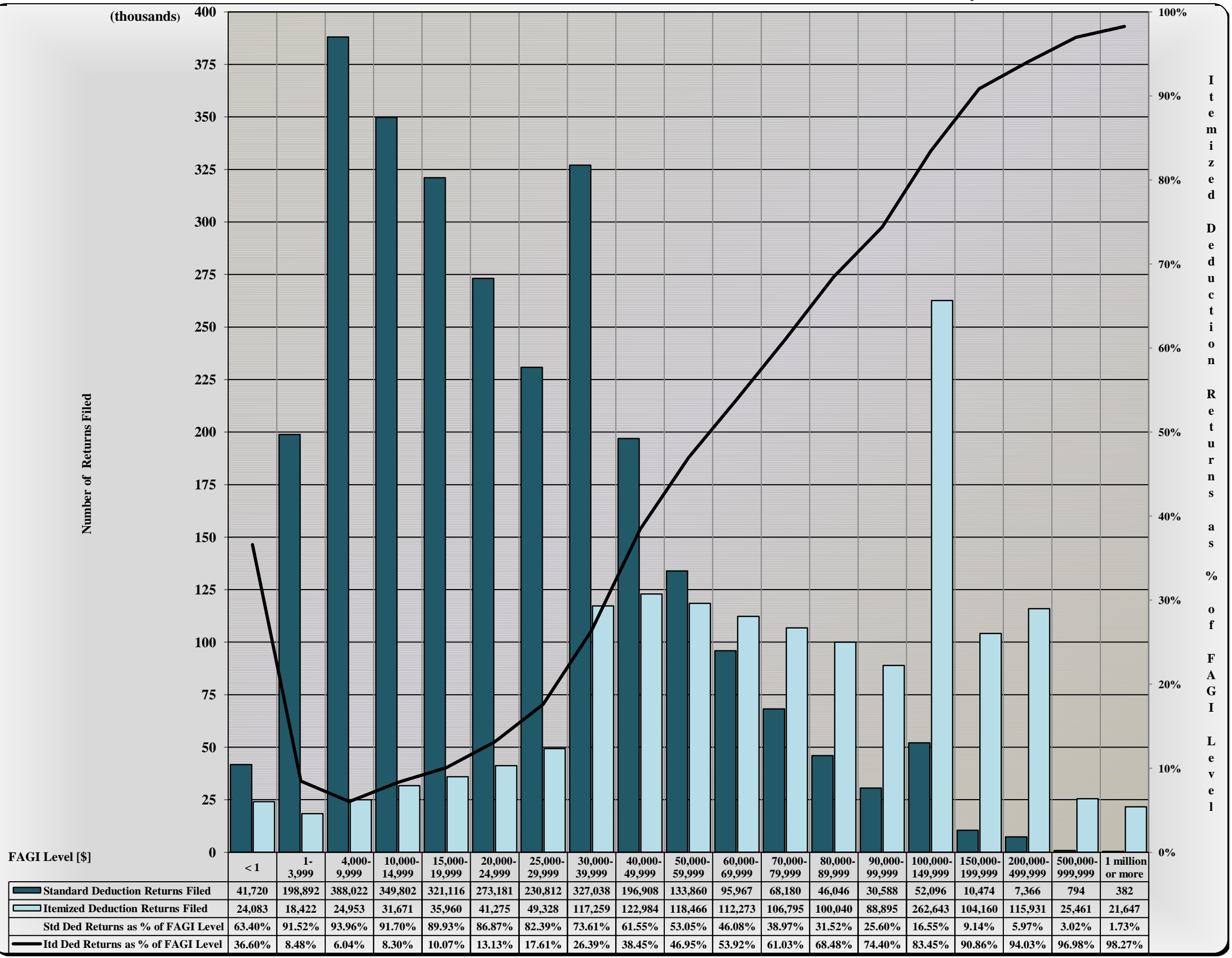
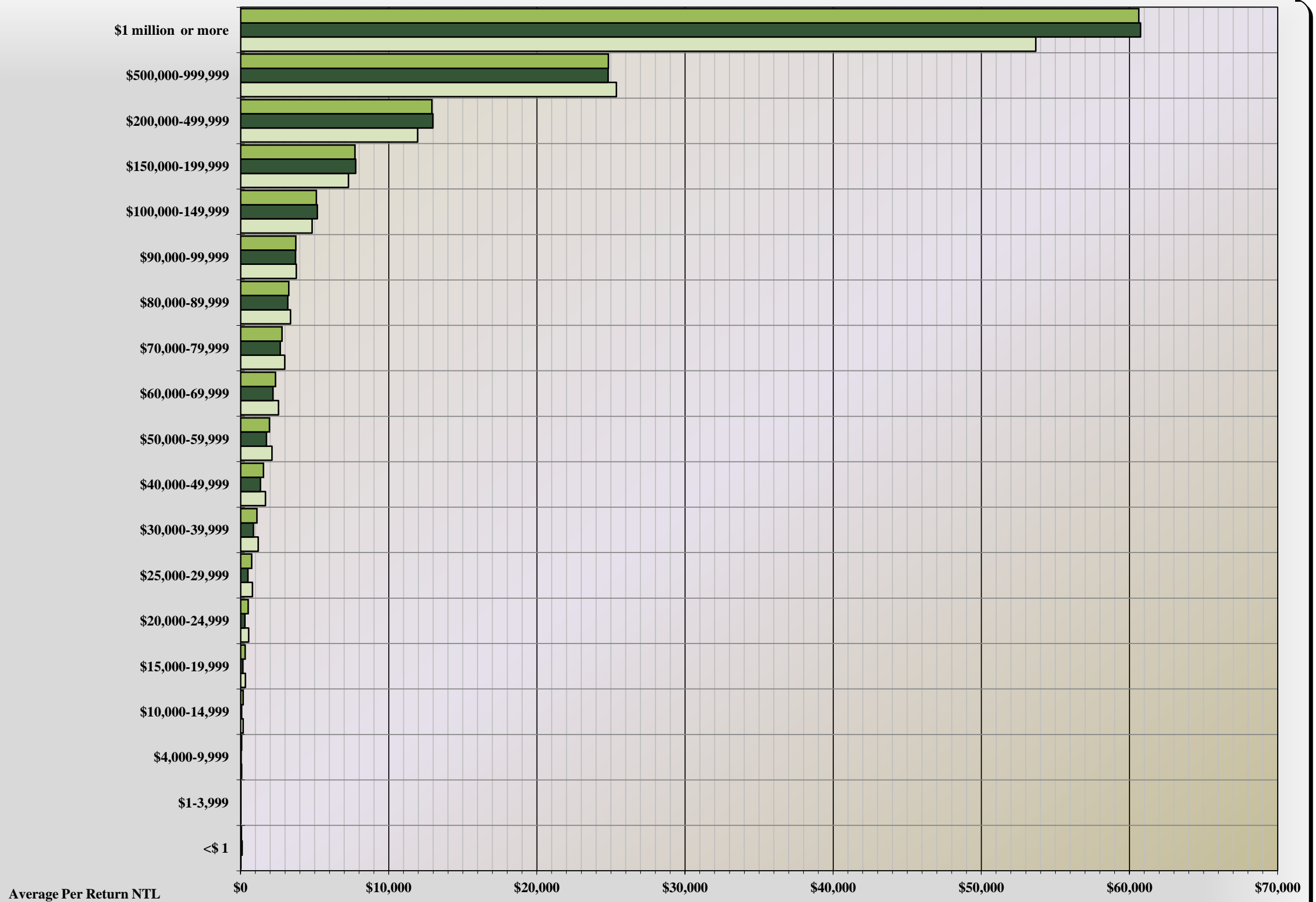


Exhibit A9. Tax Year 2012 All Returns: Average Per Return Net Tax Liability (NTL) for Standard and Itemized Deduction Returns Filed By FAGI Level



FAGI Level [\$]	< \$1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
All Returns: Avg Per Return NTL	\$49	\$7	\$73	\$168	\$304	\$511	\$752	\$1,110	\$1,551	\$1,948	\$2,358	\$2,800	\$3,246	\$3,718	\$5,121	\$7,725	\$12,918	\$24,834	\$60,625
Itemized Deduction Returns: Avg Per Return NTL	\$114	\$6	\$33	\$67	\$160	\$294	\$489	\$868	\$1,343	\$1,753	\$2,185	\$2,679	\$3,191	\$3,707	\$5,181	\$7,770	\$12,979	\$24,818	\$60,748
Standard Deduction Returns: Avg Per Return NTL	\$12	\$7	\$76	\$178	\$320	\$544	\$808	\$1,196	\$1,680	\$2,120	\$2,561	\$2,988	\$3,364	\$3,752	\$4,821	\$7,277	\$11,950	\$25,372	\$53,667

The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized and personal exemptions) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for filers with income levels of up to approximately \$40,000 before tapering to a more gradual increase for higher income levels. The sharp decline in the effective tax rate for the uppermost income levels reflects the effect of income apportionment attributable to income of part-year and nonresident filers.

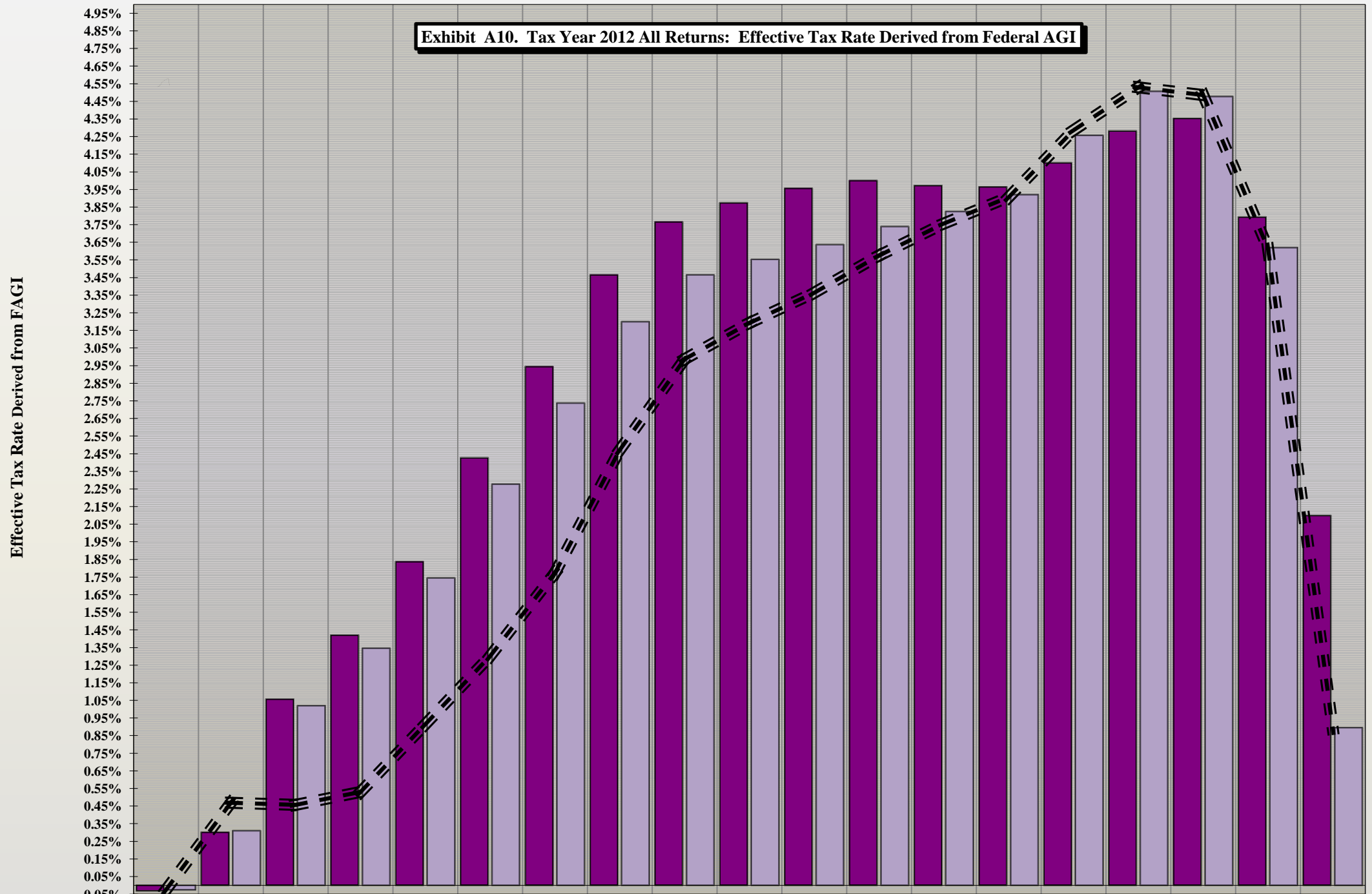


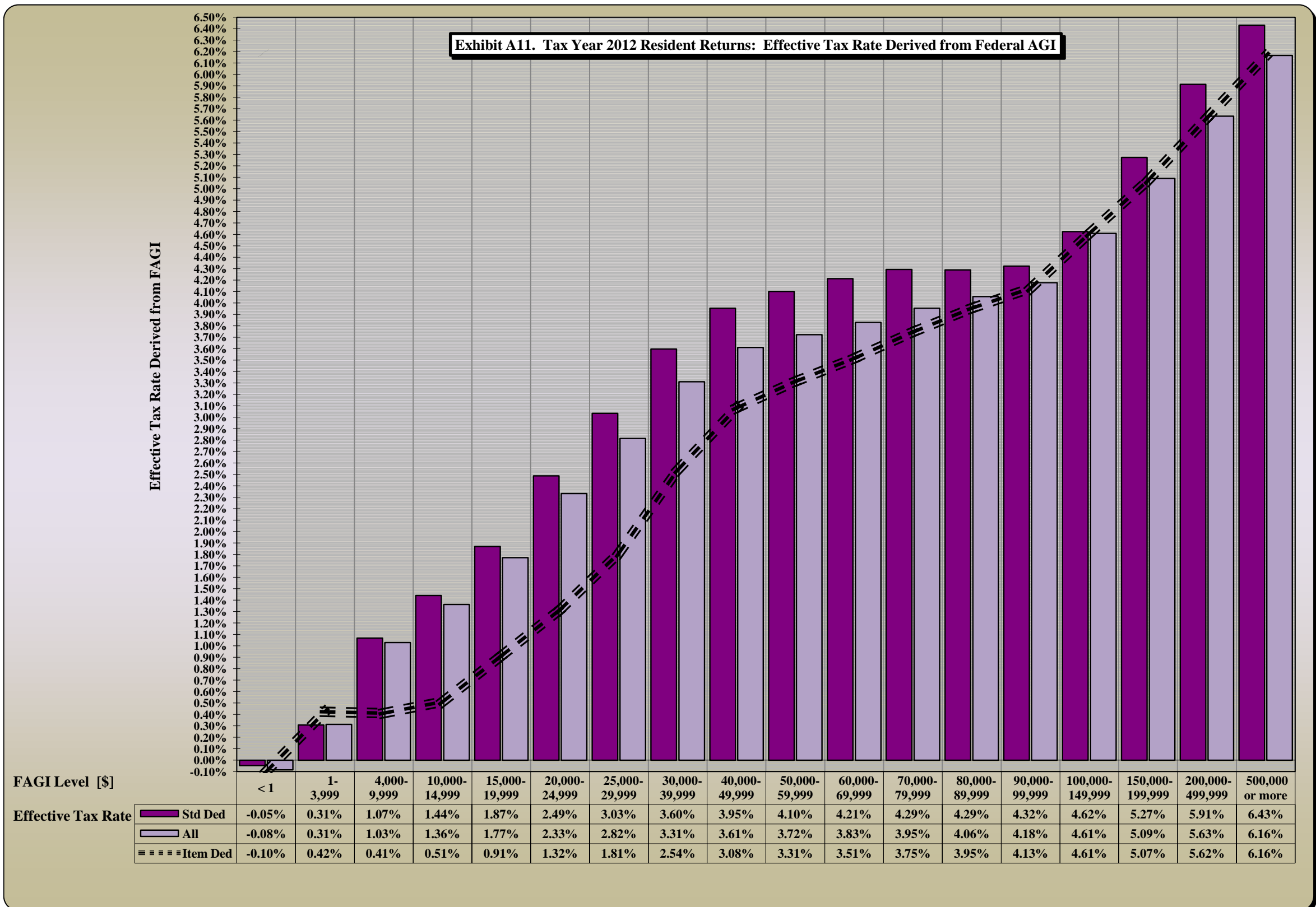
Exhibit A10. Tax Year 2012 All Returns: Effective Tax Rate Derived from Federal AGI

FAGI Level [\$]

Effective Tax Rate

FAGI Level [\$]	<1	1-3,999	4,000-9,999	10,000-14,999	15,000-19,999	20,000-24,999	25,000-29,999	30,000-39,999	40,000-49,999	50,000-59,999	60,000-69,999	70,000-79,999	80,000-89,999	90,000-99,999	100,000-149,999	150,000-199,999	200,000-499,999	500,000-999,999	1 million or more
Std Ded	-0.03%	0.30%	1.06%	1.42%	1.84%	2.43%	2.94%	3.46%	3.77%	3.87%	3.96%	4.00%	3.97%	3.97%	4.10%	4.28%	4.35%	3.79%	2.10%
All	-0.03%	0.31%	1.02%	1.35%	1.74%	2.28%	2.74%	3.20%	3.46%	3.55%	3.64%	3.74%	3.83%	3.92%	4.26%	4.51%	4.48%	3.62%	0.90%
Item Ded	-0.02%	0.47%	0.46%	0.53%	0.91%	1.30%	1.77%	2.47%	2.99%	3.19%	3.36%	3.57%	3.76%	3.91%	4.29%	4.53%	4.49%	3.62%	0.89%

The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized and personal exemptions) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for resident filers with income levels of up to approximately \$40,000 before tapering to a more gradual increase for income levels up to \$100,000 and sharply ascends for the uppermost income levels. The higher effective tax rate for the uppermost income levels reflects a relatively lesser reduction impact of FAGI modifications and deductions coupled with a larger portion of income being subject to the highest marginal tax rate of 7.75%.



The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of tax credits and may approach but will not exceed the highest marginal 7.75% tax rate because the uppermost income levels have portions of income subject to the lower 6 and 7 percent rates. The effective tax rates derived from NCTI for standard deduction and itemized deduction returns converge in relation to the portion of gross tax reduced by tax credits.

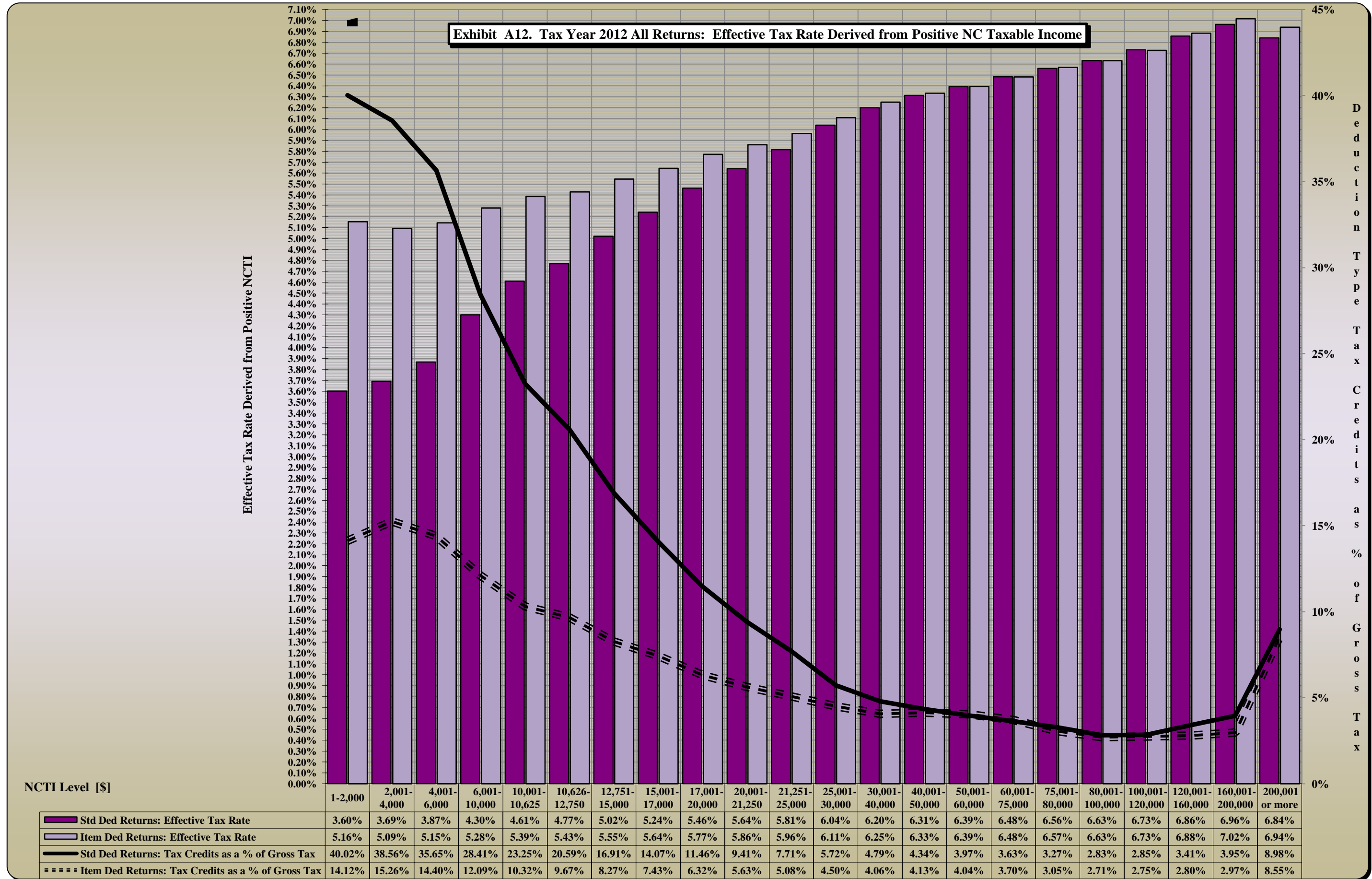


TABLE B. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

RESIDENT RETURNS																							
Combined Filing Statuses				FILING STATUS																			
Income Level		Number of Returns Filed	Net Tax Liability [after application of credits] [\$]	Single					Married Filing Jointly/ Qualifying Widow(er)					Married Filing Separately					Head of Household				
				Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability			Returns Filed		Net Tax Liability		
				Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax
Tax Liability	No Tax Liability	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	[%]	[\$]	
NCTI Level																							
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	-	751,998	-	347,457	46.2%	-	-	-	240,953	32.0%	-	-	-	13,311	1.8%	-	-	-	150,277	20.0%	-	-	-
\$ 1 - 2,000	120,808	73,888	6,682,724	118,969	61.1%	5,677,582	85.0%	48	28,753	14.8%	756,004	11.3%	26	2,383	1.2%	113,245	1.7%	48	44,591	22.9%	135,893	2.0%	3
2,001 - 4,000	120,569	56,916	19,367,821	100,156	56.4%	15,625,838	80.7%	156	29,544	16.6%	2,638,689	13.6%	89	2,302	1.3%	346,973	1.8%	151	45,483	25.6%	756,321	3.9%	17
4,001 - 6,000	131,306	32,951	31,672,449	86,849	52.9%	23,469,042	74.1%	270	29,349	17.9%	4,921,405	15.5%	168	2,405	1.5%	637,312	2.0%	265	45,654	27.8%	2,644,690	8.4%	58
6,001 - 10,000	268,356	23,106	100,550,637	141,784	48.6%	63,272,370	62.9%	446	59,655	20.5%	18,960,955	18.9%	318	5,372	1.8%	2,355,070	2.3%	438	84,651	29.0%	15,962,242	15.9%	189
10,001 - 10,625	40,452	1,035	19,923,890	19,317	46.6%	11,400,489	57.2%	590	9,085	21.9%	4,057,225	20.4%	447	842	2.0%	478,083	2.4%	568	12,243	29.5%	3,988,093	20.0%	326
10,626 - 12,750	134,606	2,204	76,955,070	62,466	45.7%	41,998,996	54.6%	672	31,436	23.0%	16,573,614	21.5%	527	3,043	2.2%	2,029,304	2.6%	667	39,865	29.1%	16,353,156	21.3%	410
12,751 - 15,000	135,432	1,238	96,080,601	61,088	44.7%	49,731,376	51.8%	814	33,211	24.3%	22,007,374	22.9%	663	3,410	2.5%	2,784,310	2.9%	817	38,961	28.5%	21,557,541	22.4%	553
15,001 - 17,000	113,511	683	96,595,298	50,217	44.0%	48,390,509	50.1%	964	29,185	25.6%	23,251,796	24.1%	797	3,138	2.7%	3,019,162	3.1%	962	31,654	27.1%	21,933,831	22.7%	693
17,001 - 20,000	157,074	570	160,468,314	69,155	43.9%	78,642,188	49.0%	1,137	42,825	27.2%	40,692,322	25.4%	950	4,646	2.9%	5,272,252	3.3%	1,135	41,018	26.0%	35,861,552	22.3%	874
20,001 - 21,250	60,730	221	71,399,104	26,898	44.1%	34,652,598	48.5%	1,288	17,559	28.8%	19,071,916	26.7%	1,086	1,940	3.2%	2,487,227	3.5%	1,282	14,554	23.9%	15,187,363	21.3%	1,044
21,251 - 25,000	167,925	516	227,314,679	76,224	45.3%	111,345,844	49.0%	1,461	51,382	30.5%	64,514,421	28.4%	1,256	5,267	3.1%	7,662,281	3.4%	1,455	35,568	21.1%	43,792,133	19.3%	1,231
25,001 - 30,000	190,487	455	317,084,840	87,103	45.6%	153,278,202	48.3%	1,760	64,777	33.9%	101,469,449	32.0%	1,566	6,583	3.4%	11,562,987	3.6%	1,756	32,479	17.0%	50,774,202	16.0%	1,563
30,001 - 40,000	289,196	682	625,423,621	119,704	41.3%	269,785,635	43.1%	2,254	122,354	42.2%	255,043,146	40.8%	2,084	9,213	3.2%	20,714,454	3.3%	2,248	38,607	13.3%	79,880,386	12.8%	2,069
40,001 - 50,000	211,912	469	600,139,208	70,337	33.1%	206,101,174	34.3%	2,930	116,163	54.7%	321,413,111	53.6%	2,767	5,386	2.5%	5,881,548	2.6%	2,949	20,495	9.7%	56,743,375	9.5%	2,769
50,001 - 60,000	160,251	318	561,693,607	40,319	25.1%	146,018,303	26.0%	3,622	105,824	65.9%	364,981,799	65.0%	3,449	2,957	1.8%	10,792,933	1.9%	3,650	11,469	7.1%	39,900,572	7.1%	3,479
60,001 - 75,000	173,274	290	752,559,438	34,148	19.7%	152,884,635	20.3%	4,477	128,409	74.0%	551,315,420	73.3%	4,293	2,423	1.4%	11,073,024	1.5%	4,570	8,584	4.9%	37,286,359	5.0%	4,344
75,001 - 80,000	43,189	64	219,791,894	7,107	16.4%	37,679,377	17.1%	5,302	33,815	78.2%	170,039,169	77.4%	5,029	496	1.1%	2,694,303	1.2%	5,432	1,835	4.2%	9,379,045	4.3%	5,111
80,001 - 100,000	127,903	198	757,349,989	17,668	13.8%	108,794,826	14.4%	6,158	104,772	81.8%	614,509,743	81.1%	5,865	1,289	1.0%	8,002,807	1.1%	6,209	4,372	3.4%	26,042,613	3.4%	5,957
100,001 - 120,000	77,254	139	567,476,618	8,666	11.2%	66,334,757	11.7%	7,655	65,960	85.2%	480,278,975	84.6%	7,281	606	0.8%	4,653,657	0.8%	7,679	2,161	2.8%	16,209,229	2.9%	7,501
120,001 - 160,000	80,066	139	756,295,227	7,892	9.8%	76,392,549	10.1%	9,680	69,825	87.1%	656,700,581	86.8%	9,405	550	0.7%	5,288,703	0.7%	9,616	1,878	2.3%	17,913,394	2.4%	9,539
160,001 - 200,000	37,376	92	466,543,464	3,309	8.8%	41,968,300	9.0%	12,683	33,125	88.4%	411,368,912	88.2%	12,419	235	0.6%	3,044,175	0.7%	12,954	799	2.1%	10,162,077	2.2%	12,718
200,001 or more	74,082	276	2,814,821,966	6,583	8.9%	291,345,928	10.4%	44,257	65,760	88.4%	2,434,617,945	86.5%	37,023	586	0.8%	36,151,637	1.3%	61,692	1,429	1.9%	52,706,456	1.9%	36,883
TOTAL	2,915,699	948,448	9,346,190,459	1,563,416	40.5%	2,034,790,518	21.8%	1,302	1,513,721	39.2%	6,579,183,971	70.4%	4,346	78,383	2.0%	157,045,447	1.7%	2,004	708,627	18.3%	575,170,523	6.2%	812
FAGI Level																							
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	428	53,293	2,807,964	30,991	57.7%	211,206	7.5%	7	17,223	32.1%	1,087,442	38.7%	63	1,528	2.8%	1,379,311	49.1%	903	3,979	7.4%	130,005	4.6%	33
\$ 1 - 3,999	31,808	166,361	1,360,012	168,410	85.0%	1,320,260	97.1%	8	14,732	7.4%	29,443	2.2%	2	2,766	1.4%	7,330	0.5%	3	12,261	6.2%	2,979	0.2%	0
4,000 - 9,999	173,205	208,511	28,053,072	267,151	70.0%	27,519,073	98.1%	103	36,949	9.7%	105,507	0.4%	3	5,952	1.6%	378,692	1.3%	64	71,664	18.8%	49,800	0.2%	1
10,000 - 14,999	179,091	175,990	60,509,074	188,372	53.1%	56,454,291	93.3%	300	49,748	14.0%	807,845	1.3%	16	5,812	1.6%	1,516,605	2.5%	261	111,149	31.3%	1,730,333	2.9%	16
15,000 - 19,999	213,235	118,799	102,468,167	150,790	45.4%	81,481,480	79.5%	540	59,981	18.1%	5,371,274	5.2%	90	6,696	2.0%	3,302,761	3.2%	493	114,567	34.5%	12,312,652	12.0%	107
20,000 - 24,999	231,941	59,608	152,589,272	124,896	42.8%	102,799,731	67.4%	823	64,632	22.2%	13,176,096	8.6%	204	7,344	2.5%	5,655,289	3.7%	770	94,677	32.5%	30,958,156	20.3%	327
25,000 - 29,999	224,861	34,780	200,672,357	108,878	41.9%	121,255,400	60.4%	1,114	63,255	24.4%	23,295,554	11.6%	368	7,475	2.9%	7,785,006	3.9%	1,041	80,033	30.8%	48,336,397	24.1%	604
30,000 - 39,999	368,063	41,321	469,836,985	171,931	42.0%	261,368,373	55.6%	1,520	124,897	30.5%	86,088,948	18.3%	689	13,399	3.3%	19,211,422	4.1%	1,434	99,157	24.2%	103,168,242	22.0%	1,040
40,000 - 49,999	265,280	26,123	470,786,020	115,124	39.5%	230,225,387	48.9%	2,000	118,994	40.8%	143,312,897	30.4%	1,204	9,729	3.3%	18,694,419	4.0%	1,922	47,556	16.3%	78,553,317	16.7%	1,652
50,000 - 59,999	208,846	19,261	465,422,149	76,998	33.8%	185,984,288	40.0%	2,415	117,943	51.7%	204,742,683	44.0%	1,736	5,963	2.6%	14,760,594	3.2%	2,475	27,203	11.9%	59,934,584	12.9%	2,203
60,000 - 69,999	173,643	13,669	465,161,540	48,746	26.0%	141,570,001	30.4%	2,904	119,046	63.6%	268,909,454	57.8%	2,259	3,586	1.9%	10,642,872	2.3%	2,968	15,934	8.5%	44,039,213	9.5%	2,764
70,000 - 79,999	147,251	9,324	463,293,023	31,397	20.1%	108,538,842	23.4%	3,457	113,486	72.5%	315,384,942	68.1%	2,779	2,248	1.4%	7,961,875	1.7%	3,542	9,444	6.0%	31,407,364	6.8%	3,326
80,000 - 89,999	123,222	6,984	448,134,809	20,688	15.9%	83,946,420	18.7%	4,058	102,026	78.4%	333,763,737	74.5%	3,271	1,468	1.1%	6,034,297	1.3%	4,111	6,024	4.6%	24,390,355	5.4%	4,049
90,000 - 99,999	101,529	4,720	420,741,368	13,966	13.1%	65,048,588	15.5%	4,658	87,603	82.5%	333,862,941	79.4%	3,811	1,028	1.0%	4,849,654	1.2%	4,718	3,652	3.4%	16,980,185	4.0%	4,650
100,000 - 149,999	266,300	7,823	1,517,734,203	28,132	10.3%	173,591,082	11.4%	6,171	236,634	86.3%	1,286,998,993	84.8%	5,439	2,032	0.7%	12,424,952	0.8%	6,115	7,325	2.7%	44,719,176	2.9%	6,105
150,000 - 199,999	93,843	1,110	826,889,315	7,681	8.1%	72,332,059	8.7%	9,417															

Exhibit B.1 Tax Year 2012: Distribution of Number of Returns Filed By Resident Taxpayers By Filing Status By FAGI Level

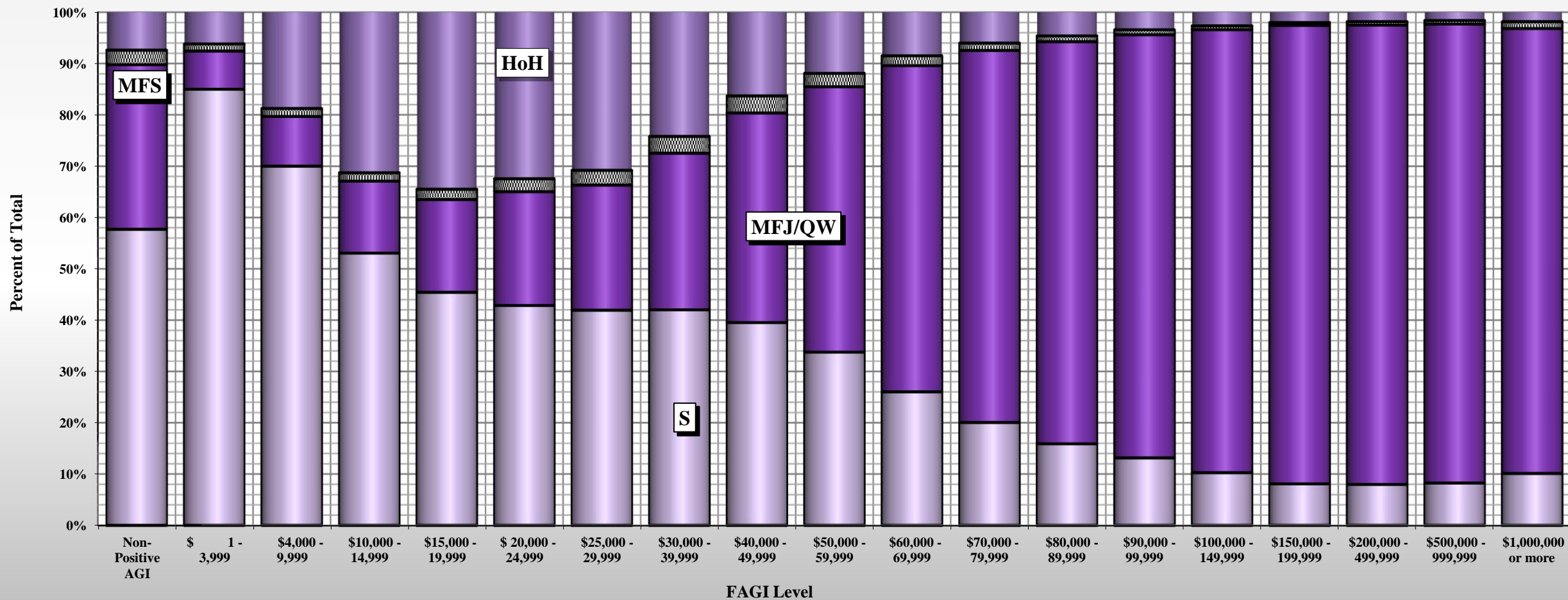


Exhibit B.2 Tax Year 2012: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By FAGI Level

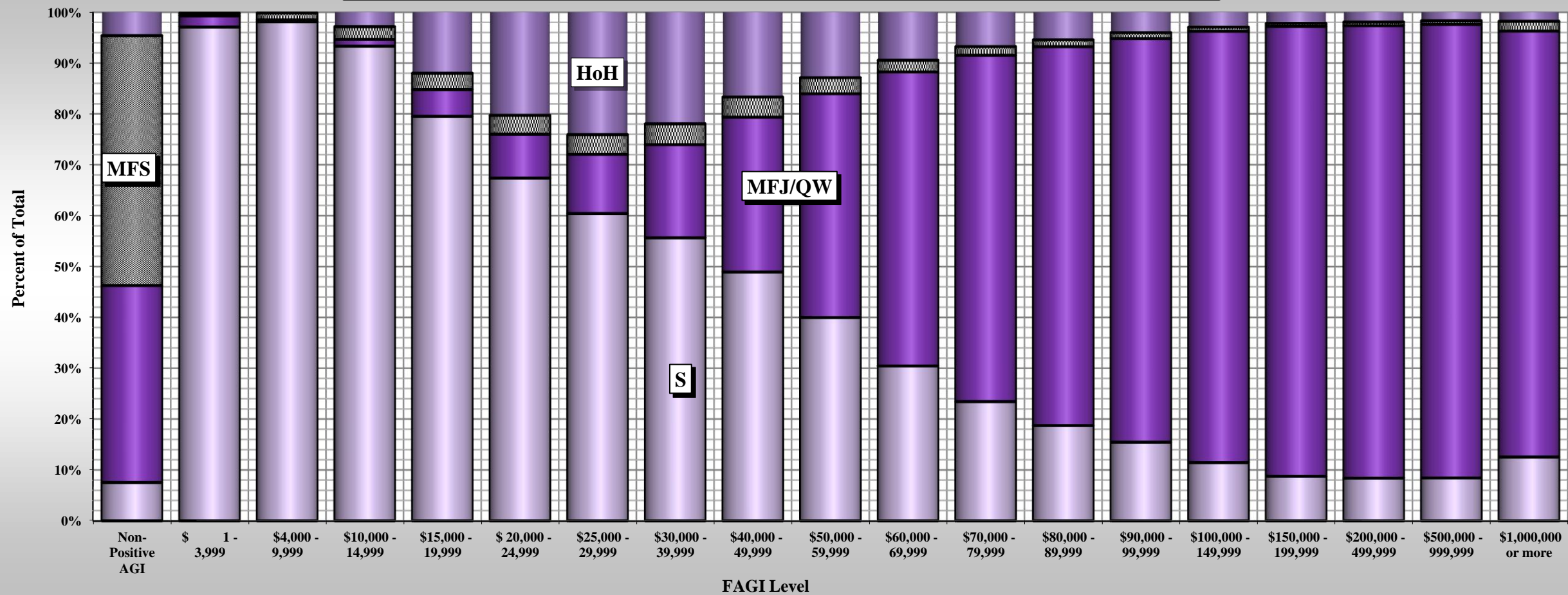


TABLE 1. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

Income Level	Number of Returns Filed:		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All Returns] [\$]	Effective Tax Rate* [%]
	[Combined Filing Statuses]	[No Tax Liability]			Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]					
							Number of Returns Filed	Deduction Amount [\$]	Number of Returns Filed	Deduction Amount [\$]									
	ALL RETURNS																		
A. BY SIZE OF NC TAXABLE INCOME																			
No Taxable Income	858,509	858,509	63,159,398,462	73,569	3,748,318,594	10,723,733,604	620,905	2,614,694,944	237,604	11,251,052,216	1,623,774	3,960,190,885	38,358,045,407	(8,674,284,587)	-	-	-	-	-
\$ 1 - 2,000	255,492	81,065	10,019,435,050	39,216	175,187,046	898,322,855	215,881	810,153,054	39,611	1,261,615,003	397,646	974,336,460	6,250,194,724	242,742,144	14,573,894	5,274,447	9,299,447	36.40	3.83%
2,001 - 4,000	210,584	59,231	7,834,041,489	37,202	76,835,067	664,362,380	181,027	704,995,668	29,557	923,337,496	357,795	884,223,123	4,733,957,889	627,595,782	37,716,307	13,309,162	24,407,145	115.90	3.89%
4,001 - 6,000	188,026	33,890	7,059,314,388	37,544	64,158,072	585,916,997	161,208	639,525,654	26,818	652,527,670	338,080	836,572,540	4,408,929,599	937,236,929	56,336,268	18,373,454	37,962,814	201.90	4.05%
6,001 - 10,000	326,653	23,764	12,446,316,445	38,103	136,977,931	1,092,146,209	275,776	1,121,235,985	50,877	1,355,178,479	647,056	1,553,639,314	7,461,094,389	2,595,697,212	155,917,546	40,306,153	115,611,393	353.93	4.45%
10,001 - 10,625	45,963	1,078	1,991,162,014	43,321	14,264,461	157,386,608	38,335	157,577,587	7,628	181,270,045	90,924	225,724,484	1,283,467,751	473,997,971	28,466,177	6,008,223	22,457,954	488.61	4.74%
10,626 - 12,750	150,766	2,268	6,193,565,943	41,081	44,478,644	537,255,233	124,013	513,913,784	26,753	615,655,886	302,575	749,798,257	3,821,421,427	1,759,931,855	105,712,009	19,713,977	85,998,032	570.41	4.89%
12,751 - 15,000	149,847	1,291	6,391,184,607	42,651	46,222,757	563,012,865	121,230	506,593,089	28,617	634,987,848	303,211	751,868,452	3,980,945,110	2,076,904,577	125,524,970	19,153,206	106,371,764	709.87	5.12%
15,001 - 17,000	124,424	723	5,420,004,145	43,561	27,051,320	501,429,374	98,507	414,284,885	25,917	556,486,397	251,493	623,894,664	3,350,960,145	1,989,357,800	121,348,695	15,390,946	105,957,749	851.59	5.33%
17,001 - 20,000	171,047	594	7,831,845,626	45,788	44,911,584	724,571,236	131,429	557,779,871	39,618	766,361,710	344,683	854,370,233	4,973,674,160	3,160,112,979	194,906,619	20,014,561	174,892,058	1,022.48	5.53%
20,001 - 21,250	66,050	235	3,374,568,780	51,091	19,438,785	300,428,765	49,188	209,995,838	16,862	333,905,495	131,822	326,072,218	2,223,605,249	1,362,180,324	84,767,404	7,158,142	77,609,262	1,175.01	5.70%
21,251 - 25,000	182,002	545	8,734,694,418	47,992	46,325,609	860,040,738	131,051	560,467,678	50,951	801,210,762	360,426	891,344,306	5,667,956,543	4,201,217,217	264,486,119	18,432,179	246,053,940	1,351.93	5.86%
25,001 - 30,000	205,878	491	11,746,529,544	57,056	67,356,914	1,068,509,551	137,851	596,799,226	68,027	1,122,241,258	404,026	997,085,051	8,029,251,372	5,645,183,269	361,443,583	19,209,488	342,234,095	1,662.32	6.06%
30,001 - 40,000	311,670	726	20,816,974,087	66,792	88,372,815	1,820,762,259	182,744	832,852,269	128,926	1,999,737,786	727,386	1,567,374,521	14,684,620,067	10,819,994,167	704,701,970	31,611,228	673,090,742	2,159.63	6.22%
40,001 - 50,000	226,907	495	19,615,131,907	86,446	107,490,609	1,447,208,180	111,968	549,363,543	114,939	1,949,116,052	504,546	1,224,540,202	14,552,394,540	10,153,294,772	670,358,800	28,402,458	641,956,342	2,829.16	6.32%
50,001 - 60,000	170,906	331	15,654,538,511	91,597	76,498,372	1,117,604,616	70,157	365,690,793	100,749	1,567,096,480	410,286	977,832,852	11,702,812,142	9,362,975,040	623,689,441	25,019,955	598,669,486	3,502.92	6.39%
60,001 - 75,000	183,923	306	19,285,111,752	104,854	271,676,059	1,483,658,802	58,603	315,266,743	125,320	2,002,235,651	464,782	1,079,276,401	14,676,350,214	12,316,347,281	828,948,552	30,503,683	798,444,869	4,341.19	6.48%
75,001 - 80,000	45,804	68	6,517,538,304	142,292	24,165,006	346,424,938	11,564	63,084,043	34,240	617,858,646	118,889	261,534,442	5,252,801,241	3,547,783,799	240,497,898	7,468,914	233,028,984	5,087.52	6.57%
80,001 - 100,000	135,277	210	18,963,871,221	140,185	103,865,600	1,071,324,858	25,335	140,049,099	109,942	1,942,480,014	366,874	746,152,096	15,167,730,754	12,070,541,332	822,889,956	22,488,388	800,401,568	5,916.76	6.63%
100,001 - 120,000	81,809	142	13,424,294,057	164,093	74,049,617	719,820,541	11,051	61,703,918	70,758	1,359,250,454	229,382	457,352,355	10,900,216,406	8,930,106,822	617,692,079	17,070,678	600,621,401	7,341.75	6.73%
120,001 - 160,000	84,784	148	18,530,205,173	218,558	127,426,309	930,789,807	8,409	46,927,153	76,375	1,870,425,290	242,689	484,245,986	15,325,243,246	11,639,955,337	824,456,672	23,608,399	800,848,273	9,445.75	6.88%
160,001 - 200,000	39,733	97	10,733,070,622	270,130	99,834,175	536,459,984	2,994	16,718,663	36,739	1,000,012,221	116,749	233,103,998	9,046,609,931	7,064,178,015	510,905,752	15,560,699	495,345,053	12,466.84	7.01%
200,001 or more	79,436	292	74,960,957,371	943,665	2,237,094,618	2,881,908,699	4,018	22,450,986	75,418	6,101,514,251	240,334	480,258,149	67,711,919,904	43,913,976,005	3,330,320,115	285,113,917	3,045,206,198	38,335.34	6.93%
TOTAL	4,295,490	1,066,499	370,703,753,915	86,301	7,721,999,964	31,033,079,099	2,773,244	11,822,124,473	1,522,246	40,865,557,110	8,975,428	21,140,790,989	273,564,202,208	146,217,026,042	10,725,660,826	689,192,257	10,036,468,569	2,336.51	6.48%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																			
Non-Positive AGI	65,803	65,268	(12,560,429,042)	(190,879)	3,166,225,130	539,744,018	41,720	137,955,033	24,083	833,798,285	100,886	216,877,861	(11,122,579,109)	(3,026,844,840)	3,414,373	192,065	3,222,308	48.97	-0.03%
\$ 1 - 3,999	217,314	183,272	464,730,335	2,139	11,687,735	99,122,221	198,892	582,932,896	18,422	145,101,623	161,644	402,867,514	(753,606,184)	(905,958,520)	1,496,514	55,416	1,441,098	6.63	0.31%
4,000 - 9,999	412,975	221,997	2,953,724,168	7,152	24,148,389	486,096,031	388,022	1,400,669,779	24,953	295,572,282	518,198	1,296,165,252	(500,630,787)	(517,624,491)	32,391,699	2,259,662	30,132,037	72.96	1.02%
10,000 - 14,999	381,473	185,661	4,774,262,908	12,515	14,243,779	738,864,026	349,802	1,385,967,120	31,671	396,158,916	676,772	1,689,493,936	578,022,689	526,866,241	77,947,398	13,678,951	64,268,447	168.47	1.35%
15,000 - 19,999	357,076	125,942	6,220,862,557	17,422	15,322,475	794,424,978	321,116	1,323,978,918	35,960	461,455,425	711,274	1,775,606,714	1,880,718,997	1,788,303,187	140,228,358	31,730,826	108,497,532	303.85	1.74%
20,000 - 24,999	314,456	64,512	7,058,995,079	22,448	14,064,797	759,253,911	273,181	1,151,226,483	41,275	535,109,685	673,248	1,629,276,437	2,998,193,361	2,873,835,598	198,794,068	38,012,360	160,781,708	511.30	2.28%
25,000 - 29,999	280,140	38,124	7,690,542,303	27,452	13,232,152	800,938,217	230,812	987,855,169	49,328	630,355,694	587,889	1,467,292,266	3,817,333,108	3,659,562,363	245,822,816	35,293,147	210,529,669	751.52	2.74%
30,000 - 39,999	444,297	46,310	15,410,175,067	34,684	30,613,556	1,715,937,913	327,038	1,452,808,111	117,259	1,476,379,603	930,008	2,319,918,463	8,475,744,533	8,108,379,978	542,100,692	49,046,235	493,054,457	1,109.74	3.20%
40,000 - 49,999	319,892	29,917	14,318,746,882	44,761	31,835,105	1,856,138,487	196,908	939,892,688	122,984	1,596,840,696	671,985	1,675,451,291	8,282,258,825	7,843,442,353	526,675,695	30,624,234	496,051,461	1,550.68	3.46%
50,000 - 59,999	252,326	22,533	13,832,627,851	54,820	35,676,341	1,991,581,954	133,860	686,601,915	118,466	1,637,228,981	553,761	1,374,011,806	8,178,879,536	7,688,764,481	517,173,869	25,715,510	491,458,359	1,947.71	3.55%
60,000 - 69,999	208,240	16,503	13,506,027,540	64,858	35,780,269	2,009,852,134	95,967	522,841,212	112,273	1,641,018,932	486,314	1,179,727,677	8,188,367,854	7,659,941,537	515,246,811	24,150,742	491,096,069	2,358.32	3.64%
70,000 - 79,999	174,975	11,853	13,098,083,258	74,857	33,776,281	1,920,504,319	68,180	384,538,355	106,795	1,610,378,774	429,319	1,048,872,554	8,167,565,537	7,613,969,720	512,949,002	23,092,653	489,856,349	2,799.58	3.74%
80,000 - 89,999	146,086	9,228	12,395,532,775	84,851	33,431,989	1,825,032,740	46,046	266,499,215	100,040	1,558,637,491	461,718	905,940,851	7,872,854,467	7,319,191,483	495,268,116	21,111,832	474,156,284	3,245.73	3.83%
9																			

TABLE 1A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																						
Income Level	Number of Returns Filed:		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All SD Returns] [\$]	Effective Tax Rate* [%]	
	Tax Liability	No Tax Liability			Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All Returns Filed	Deduction Amount [\$]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]							
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	-	620,905	6,452,143,831	10,392	474,198,303	4,768,660,611	620,905	72.3%	2,614,694,944	4,211	1,160,735	2,866,378,935	(3,323,392,356)	(3,905,564,101)	117.5%	-51.5%	-	-	-	-	-	
\$ 1 - 2,000	139,553	76,328	2,810,728,589	13,020	24,308,967	355,454,784	215,881	84.5%	810,153,054	3,753	317,071	789,193,108	880,236,610	206,877,618	23.5%	31.3%	12,421,112	4,970,529	7,450,583	34.51	3.60%	
2,001 - 4,000	124,811	56,216	2,711,706,543	14,980	6,830,471	296,787,130	181,027	86.0%	704,995,668	3,894	298,847	744,932,019	971,822,197	539,505,523	55.5%	35.8%	32,422,764	12,501,587	19,921,177	110.05	3.69%	
4,001 - 6,000	129,094	32,114	2,769,080,668	17,177	4,329,856	267,500,966	161,208	85.7%	639,525,654	3,967	284,911	709,696,969	1,156,686,935	803,429,116	69.5%	41.8%	48,293,691	17,215,435	31,078,256	192.78	3.87%	
6,001 - 10,000	253,449	22,327	5,556,026,722	20,147	7,122,808	491,081,206	275,776	84.4%	1,121,235,985	4,066	544,620	1,307,086,124	2,643,746,215	2,189,291,287	82.8%	47.6%	131,506,114	37,355,360	94,150,754	341.40	4.30%	
10,001 - 10,625	37,364	971	871,296,537	22,728	1,030,368	69,530,188	38,335	83.4%	157,577,587	4,111	75,548	188,507,203	456,711,927	395,341,721	86.6%	52.4%	23,742,649	5,520,953	18,221,696	475.33	4.61%	
10,626 - 12,750	122,048	1,965	2,984,093,867	24,063	2,887,036	237,705,296	124,013	82.3%	513,913,784	4,144	248,418	618,790,779	1,616,517,046	1,447,333,475	89.5%	54.2%	86,930,641	17,897,938	69,032,703	556.66	4.77%	
12,751 - 15,000	120,157	1,073	3,204,806,128	26,436	5,635,816	247,712,234	121,230	80.9%	506,593,089	4,179	245,639	612,026,849	1,844,109,772	1,679,834,648	91.1%	57.5%	101,519,887	17,168,228	84,351,659	695.80	5.02%	
15,001 - 17,000	97,937	570	2,830,971,376	28,739	3,354,090	219,306,346	98,507	79.2%	414,284,885	4,206	199,225	496,848,948	1,703,885,287	1,574,629,810	92.4%	60.2%	96,058,865	13,511,828	82,547,037	837.98	5.24%	
17,001 - 20,000	130,989	440	4,110,420,762	31,275	4,850,987	317,286,394	131,429	76.8%	557,779,871	4,244	264,851	660,141,753	2,580,063,731	2,426,817,077	94.1%	62.8%	149,734,277	17,160,322	132,573,955	1,008.71	5.46%	
20,001 - 21,250	49,206	162	1,661,795,547	33,785	2,161,434	131,248,852	49,188	74.5%	209,995,838	4,269	98,182	244,276,017	1,078,436,274	1,014,297,086	94.1%	64.9%	63,166,954	5,942,710	57,224,253	1,163.38	5.64%	
21,251 - 25,000	130,718	333	4,767,699,741	36,380	5,054,477	378,356,745	131,051	72.0%	560,467,678	4,277	258,488	643,571,215	3,190,358,580	3,022,485,964	94.7%	66.9%	190,420,914	14,672,594	175,752,318	1,341.10	5.81%	
25,001 - 30,000	137,592	259	5,650,087,110	40,987	12,784,659	455,112,511	137,851	67.0%	596,799,226	4,329	267,818	666,383,459	3,944,576,573	3,774,332,013	95.7%	69.8%	241,779,486	13,822,698	227,956,788	1,653.65	6.04%	
30,001 - 40,000	182,414	330	9,016,364,741	49,339	11,149,021	722,124,102	182,744	58.6%	832,852,269	4,557	370,680	920,487,411	6,552,049,980	6,316,486,102	96.4%	72.7%	411,272,103	19,692,441	391,579,662	2,142.78	6.20%	
40,001 - 50,000	111,795	173	6,778,371,141	60,538	7,237,720	489,386,508	111,968	49.3%	549,363,543	4,906	244,676	603,973,310	5,144,885,500	4,994,916,701	97.1%	75.9%	329,620,620	14,316,967	315,303,853	2,816.02	6.31%	
50,001 - 60,000	70,064	93	5,000,332,313	71,273	7,816,344	321,098,107	70,157	41.1%	365,690,793	5,212	163,515	396,970,200	3,924,389,557	3,831,037,672	97.1%	78.5%	255,053,826	10,129,464	244,924,162	3,491.09	6.39%	
60,001 - 75,000	58,527	76	4,916,359,268	83,893	9,030,507	287,132,714	58,603	31.9%	315,266,743	5,380	139,314	332,802,549	3,990,187,769	3,901,123,622	97.8%	81.2%	262,476,128	9,526,805	252,949,323	4,316.32	6.48%	
75,001 - 80,000	11,552	12	1,110,144,141	96,000	2,281,229	62,227,323	11,564	25.2%	63,084,043	5,455	27,629	64,767,260	922,346,744	895,278,673	97.1%	83.1%	60,725,911	1,986,342	58,739,569	5,079.52	6.56%	
80,001 - 100,000	25,302	33	2,727,232,926	107,647	7,849,674	161,225,470	25,335	18.7%	140,049,099	5,528	61,119	129,695,263	2,304,112,768	2,245,974,609	97.5%	84.5%	153,295,657	4,330,690	148,964,967	5,879.81	6.63%	
100,001 - 120,000	11,029	22	1,417,538,012	128,272	4,325,024	80,913,844	11,051	13.5%	61,703,918	5,584	26,900	53,623,936	1,225,621,338	1,200,930,253	98.0%	86.5%	83,205,721	2,372,991	80,832,730	7,314.52	6.73%	
120,001 - 160,000	8,388	21	1,355,755,639	161,227	5,808,754	49,227,313	8,409	9.9%	46,927,153	5,581	20,162	40,217,177	1,194,599,425	1,144,711,216	95.8%	88.1%	81,263,003	2,771,164	78,491,839	9,334.27	6.86%	
160,001 - 200,000	2,982	12	622,538,975	207,929	5,127,191	39,103,785	2,994	7.5%	16,718,663	5,584	7,416	14,708,900	557,134,818	531,961,326	95.5%	89.5%	38,573,105	1,522,881	37,050,224	12,374.82	6.96%	
200,001 or more	3,992	26	1,697,917,105	422,578	31,196,051	87,148,959	4,018	5.1%	22,450,986	5,588	9,733	19,463,500	1,600,049,711	1,506,492,338	94.2%	94.2%	113,216,945	10,162,507	103,054,438	25,648.19	6.84%	
TOTAL	1,958,783	814,461	81,023,411,681	29,216	648,370,789	10,565,924,712	2,773,244	64.6%	11,822,124,473	4,263	5,335,137	13,124,542,884	46,159,190,400	41,737,577,749	90.4%	57.0%	2,966,704,371	254,552,425	2,712,151,946	977.97	5.94%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	278	41,442	(1,549,501,332)	(37,140)	491,920,731	99,730,662	41,720	63.4%	137,955,033	3,307	57,938	119,274,946	(1,414,541,242)	(933,089,863)	66.0%	91.3%	506,924	19,810	487,114	11.68	-0.03%	
\$ 1 - 3,999	32,742	166,150	439,784,950	2,211	5,962,932	80,641,529	198,892	91.5%	582,932,896	2,931	141,512	352,652,803	(570,479,346)	(572,548,102)	100.4%	-129.7%	1,376,970	52,864	1,324,106	6.66	0.30%	
4,000 - 9,999	186,664	201,358	2,772,653,829	7,146	6,736,549	388,022	94.0%	1,400,669,779	3,610	485,721	1,214,776,956	(258,045,219)	(272,040,795)	105.4%	-9.3%	3,152,829	2,223,972	29,303,857	75.52	1.06%		
10,000 - 14,999	186,527	163,275	4,374,938,785	12,507	6,275,762	630,445,327	349,802	91.7%	1,385,967,120	3,962	632,064	1,578,286,903	786,515,197	731,829,158	93.0%	18.0%	75,718,073	13,568,895	62,149,178	177.67	1.42%	
15,000 - 19,999	215,160	105,956	5,591,343,397	17,412	4,731,437	634,668,210	321,116	89.9%	1,323,978,918	4,123	655,999	1,637,427,266	2,000,000,440	1,906,349,201	95.3%	35.8%	134,098,896	31,354,729	102,744,167	319.96	1.84%	
20,000 - 24,999	226,551	46,630	6,127,507,216	22,430	5,149,346	548,722,493	273,181	86.9%	1,151,226,483	4,214	605,898	1,461,615,094	2,971,092,492	2,848,618,738	95.9%	48.5%	185,617,795	37,015,596	148,602,199	544.17	2.43%	
25,000 - 29,999	208,157	22,655	6,330,740,006	27,428	5,068,232	535,682,434	230,812	82.4%	987,855,169	4,280	504,671	1,259,993,640	3,552,276,995	3,406,857,326	95.9%	56.1%	219,683,330	33,275,851	186,407,479	807.62	2.94%	
30,000 - 39,999	303,451	23,587	11,293,071,355	34,531	9,914,437	1,043,787,845	327,038	73.6%	1,452,808,111	4,442	724,272	1,807,893,997	6,998,495,839	6,680,011,268	95.4%	62.0%	433,898,274	42,625,923	391,272,351	1,196.41	3.46%	
40,000 - 49,999	183,057	13,851	8,786,316,488	44,621	9,310,324	1,013,500,563	196,908	61.6%	939,892,688	4,773	445,202	1,110,470,159	5,731,763,402	5,382,175,716	93.9%	65.2%	353,660,625	22,827,735	330,832,890	1,680.14	3.77%	
50,000 - 59,999	124,584	9,276	7,325,040,370	54,722	10,954,311	976,174,937	133,660	53.1%	686,601,915	5,129	315,305	783,696,048	4,889,521,781	4,540,640,742	92.9%	66.8%	300,095,024	16,343,316	283,751,708	2,119.76	3.87%	
60,000 - 69,999	89,775	6,192	6,211,520,478	64,726	7,802,971	903,852,023	95,967	46.1%	522,841,212	5,448	234,625	573,538,184	4,219,092,030	3,886,805,577	92.1%	67.9%	258,346,964	12,602,992	245,743,972	2,560.71	3.96%	
70,000 - 79,999	64,003	4,177	5,093,121,456	74,701	7,884,719	800,835,776	68,180	39.0%	384,538,355	5,640	169,169	415,392,311	3,500,239,733	3,189,211,558	91.1%	68.7%	213,368,736	9,626,447	203,742,289	2,988.30	4.00%	
80,000 - 89,999	42,972	3,074	3,899,443,720	84,686	7,186,605	694,015,223	46,046	31.5%	266,499,215	5,788	114,308	279,010,642	2,667,105,245									

TABLE 1B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Number of Returns Filed:		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All ID Returns] [\$]	Effective Tax Rate* [%]
	Tax Liability	No Tax Liability			Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
	A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																					
No Taxable Income	-	237,604	56,707,254,631	238,663	3,274,120,291	5,955,072,993	237,604	27.7%	11,251,052,216	47,352	463,039	1,093,811,950	41,681,437,762	(4,768,720,486)	-11.4%	73.5%	-	-	-	-	
\$ 1 - 2,000	34,874	4,737	7,208,706,461	181,987	150,878,079	542,868,071	39,611	15.5%	1,261,615,003	31,850	80,575	185,143,352	5,369,958,114	35,864,526	0.7%	74.5%	2,152,782	303,918	1,848,864	46.68	
2,001 - 4,000	26,542	3,015	5,122,334,946	173,304	70,004,596	367,575,250	29,557	14.0%	923,337,496	31,239	58,948	139,291,104	3,762,135,692	88,090,259	2.3%	73.4%	5,293,543	807,575	4,485,968	151.77	
4,001 - 6,000	25,042	1,776	4,290,233,719	159,976	59,828,216	318,416,031	26,818	14.3%	652,527,670	24,332	53,169	126,875,571	3,252,242,664	133,807,813	4.1%	75.8%	8,042,577	1,158,019	6,884,558	256.71	
6,001 - 10,000	49,440	1,437	6,890,289,723	135,430	129,855,123	601,065,003	50,877	15.6%	1,355,178,479	26,636	102,436	246,553,190	4,817,348,174	406,405,925	8.4%	69.9%	24,411,432	2,950,793	21,460,639	421.81	
10,001 - 10,625	7,521	107	1,119,865,477	146,810	13,234,093	87,856,420	7,628	16.6%	181,270,045	23,764	15,376	37,217,281	826,755,824	78,656,250	9.5%	73.8%	4,723,528	487,270	4,236,258	555.36	
10,626 - 12,750	26,450	303	3,209,472,076	119,967	41,591,606	299,549,937	26,753	17.7%	615,655,886	23,013	54,157	131,007,478	2,204,850,381	312,598,380	14.2%	68.7%	18,781,368	1,816,039	16,965,329	634.15	
12,751 - 15,000	28,399	218	3,186,378,479	111,346	40,586,941	315,300,631	28,617	19.1%	634,987,848	22,189	57,572	139,841,603	2,136,835,338	397,069,929	18.6%	67.1%	24,005,830	1,984,978	22,020,105	769.48	
15,001 - 17,000	25,764	153	2,589,032,769	99,897	23,697,230	282,123,028	25,917	20.8%	556,486,397	21,472	52,268	127,045,716	1,647,074,858	414,727,990	25.2%	63.6%	25,289,830	1,879,118	23,410,712	903.30	
17,001 - 20,000	39,464	154	3,721,424,864	93,933	40,060,597	407,284,842	39,618	23.2%	766,361,710	19,344	79,832	194,228,480	2,393,610,429	733,241,902	30.6%	64.3%	45,172,342	2,854,239	42,318,103	1,068.15	
20,001 - 21,250	16,789	73	1,712,773,233	101,576	17,277,351	169,179,913	16,862	25.5%	333,905,495	19,802	33,640	81,796,201	1,145,168,975	347,883,238	30.4%	66.9%	21,600,450	1,215,441	20,385,009	1,208.93	
21,251 - 25,000	50,739	212	3,966,994,677	77,859	41,271,132	481,683,993	50,951	28.0%	801,210,762	15,725	101,938	247,773,091	2,477,597,963	1,178,731,253	47.6%	62.5%	74,061,207	3,759,585	70,301,622	1,379.79	
25,001 - 30,000	67,795	232	6,096,442,434	89,618	54,572,255	613,397,040	68,027	33.0%	1,122,241,258	16,497	136,208	330,701,592	4,084,674,799	1,870,851,256	45.8%	67.0%	119,664,097	5,386,790	114,277,307	1,679.88	
30,001 - 40,000	128,530	396	11,800,609,346	91,530	77,223,794	1,098,638,157	128,926	41.4%	1,999,737,786	15,511	356,706	646,887,110	8,132,570,087	4,503,508,065	55.4%	68.9%	293,429,867	11,918,787	281,511,080	2,183.51	
40,001 - 50,000	114,617	322	12,836,760,766	111,683	98,252,889	957,821,672	114,939	50.7%	1,949,116,052	16,958	259,870	620,566,892	9,407,509,039	5,158,378,071	54.8%	73.3%	340,737,980	14,085,491	326,652,489	2,841.96	
50,001 - 60,000	100,511	238	10,654,206,198	105,750	68,682,028	796,506,509	100,749	58.9%	1,567,096,480	15,554	247,131	580,862,652	7,778,422,585	5,531,937,368	71.1%	73.0%	368,635,815	14,890,491	353,745,324	3,511.15	
60,001 - 75,000	125,090	230	14,368,752,484	114,656	262,645,552	1,196,526,088	125,320	68.1%	2,002,235,651	15,977	325,468	746,473,852	10,686,162,445	8,415,223,659	78.7%	74.4%	566,472,424	20,976,878	545,495,546	4,352.82	
75,001 - 80,000	34,184	56	5,407,394,163	157,926	21,883,777	284,197,615	34,240	74.8%	617,858,646	18,045	91,260	196,767,182	4,330,454,497	2,652,505,126	61.3%	80.1%	179,771,987	5,482,572	174,289,415	5,090.23	
80,001 - 100,000	109,765	177	16,236,638,295	147,684	96,015,926	910,099,388	109,942	81.3%	1,942,480,014	17,668	305,755	616,456,833	12,863,617,986	9,824,566,723	76.4%	79.2%	669,594,299	18,157,698	651,436,601	5,925.28	
100,001 - 120,000	70,638	120	12,006,756,045	169,688	69,724,593	638,906,697	70,758	86.5%	1,359,250,454	19,210	202,482	403,728,419	9,674,595,068	7,729,176,569	79.9%	80.6%	534,486,358	14,697,687	519,788,671	7,346.01	
120,001 - 160,000	76,248	127	17,174,449,534	224,870	121,617,555	850,969,169	76,375	90.1%	1,870,425,290	24,490	222,527	444,028,809	14,130,643,821	10,495,244,121	74.3%	82.3%	743,193,669	20,837,235	722,356,434	9,458.02	
160,001 - 200,000	36,654	85	10,110,531,647	275,199	94,706,984	497,356,199	36,739	92.5%	1,000,012,221	27,219	109,333	218,395,098	8,489,475,113	6,532,216,689	76.9%	84.0%	472,332,647	14,037,818	458,294,829	12,474.34	
200,001 or more	75,152	266	73,263,040,266	971,426	2,205,898,567	2,794,759,740	75,418	94.9%	6,101,514,251	80,903	230,601	460,794,649	66,111,870,193	42,407,483,667	64.1%	90.2%	3,217,103,170	274,951,410	2,942,151,760	39,011.27	
TOTAL	1,270,208	252,038	289,680,342,234	190,298	7,073,629,175	20,467,154,386	1,522,246	35.4%	40,865,557,110	26,846	3,640,291	8,016,248,105	227,405,011,808	104,479,448,293	45.9%	78.5%	7,758,956,455	434,639,832	7,324,316,623	4,811.52	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
FAGI Level																					
Non-Positive AGI	257	23,826	(11,010,927,710)	(457,207)	2,674,304,399	440,013,356	24,083	36.6%	833,798,285	34,622	42,948	97,602,915	(9,708,037,867)	(2,093,754,977)	21.6%	88.2%	2,907,449	172,255	2,735,194	113.57	
\$ 1 - 3,999	1,300	17,122	24,945,385	1,354	5,724,803	18,480,692	18,422	8.5%	145,101,623	7,877	20,132	50,214,711	(183,126,838)	(333,410,418)	182.1%	-734.1%	119,544	2,552	116,992	6.35	
4,000 - 9,999	4,314	20,639	181,070,339	7,256	17,411,840	64,107,169	24,953	6.0%	295,572,282	11,845	32,477	81,388,296	(242,585,568)	(245,583,696)	101.2%	-134.0%	863,870	35,690	828,180	33.19	
10,000 - 14,999	9,285	22,386	399,324,123	12,609	7,968,017	108,418,699	31,671	8.3%	396,158,916	12,509	44,708	111,207,033	(208,492,508)	(204,962,917)	98.3%	-52.2%	2,229,325	110,056	2,119,269	66.92	
15,000 - 19,999	15,974	19,986	629,519,160	17,506	10,591,038	159,756,768	35,960	10.1%	461,455,425	12,832	55,275	138,179,448	(119,281,443)	(118,046,014)	99.0%	-18.9%	6,129,462	376,097	5,753,365	159.99	
20,000 - 24,999	23,393	17,882	931,487,864	22,568	8,915,451	210,531,418	41,275	13.1%	535,109,685	12,964	67,350	167,661,343	27,100,869	25,216,860	93.0%	2.9%	13,122,273	996,764	12,125,509	293.77	
25,000 - 29,999	33,859	15,469	1,359,802,297	27,567	8,163,920	265,255,783	49,328	17.6%	630,355,694	12,779	83,218	207,298,626	265,056,114	252,705,037	95.3%	19.5%	26,139,486	2,017,296	24,122,190	489.02	
30,000 - 39,999	94,536	22,723	4,117,103,712	35,111	20,699,119	672,150,068	117,259	26.4%	1,476,379,603	12,591	205,736	512,024,466	1,477,248,694	1,428,368,710	96.7%	35.9%	108,202,418	6,420,312	101,782,106	868.01	
40,000 - 49,999	106,918	16,066	5,532,430,394	44,985	22,524,781	842,637,924	122,984	38.4%	1,596,840,696	12,984	226,783	564,981,132	2,550,495,423	2,461,266,637	96.5%	46.1%	173,015,070	7,796,499	165,218,571	1,343.42	
50,000 - 59,999	105,209	13,257	6,507,587,481	54,932	24,722,030	1,015,407,017	118,466	46.9%	1,637,228,981	13,820	238,456	590,315,758	3,289,357,755	3,148,123,739	95.7%	50.5%	217,078,845	9,372,194	207,706,651	1,753.30	
60,000 - 69,999	101,962	10,311	7,294,507,062	64,971	27,977,298	1,106,000,111	112,273	53.9%	1,641,018,932	14,616	251,689	606,189,493	3,969,275,824	3,773,135,960	95.1%	54.4%	256,899,847	11,547,750	245,352,097	2,185.32	
70,000 - 79,999	99,119	7,676	8,004,961,802	74,956	25,891,562	1,119,668,543	106,795	61.0%	1,610,378,774	15,079	260,150	633,480,243	4,667,325,804	4,424,758,162	94.8%	58.3%	299,580,266	13,466,206	286,114,060	2,679.10	
80,000 - 89,999	93,886	6,154	8,496,089,055	84,927	26,245,384	1,131,017,517	100,040	68.5%	1,558,637,491	15,580	347,410	626,930,209	5,205,749,222	4,916,988,795	94.5%	61.3%	333,560,110	14,325,006	319,235,104	3,191.07	
90,000 - 99,999	84,291	4,604	8,435,231,385	94,890	29,638,414	1,075,154,950															

TABLE 2. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

ALL RETURNS																										
Income Level	Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:									
	[Combined Filing Statuses]	as a % of All Returns Filed [%]			Additions	Deductions	Standard Deduction	Itemized Deductions	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]	Child Tax Credit	Taxes Paid To Other States/ Foreign Taxes		Charitable Contributions: Non-itemizers	Child and Dependent Care	Educational Expenses: Disabled Child	EITC Tax Liability Offset						
					[\$]	[\$]	Number of Returns Filed	Deduction Amount [\$]	Number of Returns Filed	Deduction Amount [\$]																
A. BY SIZE OF NC TAXABLE INCOME																										
NCTI Level																										
No Taxable Income	858,509	100.0%	63,159,398,462	73,569	3,748,318,594	10,723,733,604	620,905	2,614,694,944	237,604	11,251,052,216	1,623,774	3,960,190,885	38,358,045,407	(8,674,284,587)	-22.6%	-	35,805,813	9,041	7,064,868	2,228,938	430,389	-	-	-	-	-
\$ 1 - 2,000	81,065	31.7%	1,214,930,227	14,987	5,830,462	157,930,886	76,328	341,650,750	4,737	76,952,463	215,292	537,011,698	107,214,892	73,803,321	68.8%	4,430,897	9,034,374	73,597	1,735,674	684,108	82,054	449,740	-	-	-	-
2,001 - 4,000	59,231	28.1%	1,022,733,233	17,267	1,174,217	88,343,482	56,216	258,415,490	3,015	44,912,732	178,832	446,467,552	185,768,194	174,718,324	94.1%	10,499,508	8,992,440	138,821	1,368,725	809,942	74,719	2,103,380	-	-	-	-
4,001 - 6,000	33,890	18.0%	677,121,441	19,980	1,296,023	43,746,161	32,114	150,476,975	1,776	26,376,083	115,253	287,763,611	170,054,634	165,244,632	97.2%	9,933,264	6,430,455	137,690	899,451	1,038,265	48,723	2,406,287	-	-	-	-
6,001 - 10,000	23,764	7.3%	557,007,093	23,439	862,860	33,374,731	22,327	106,574,208	1,437	21,101,878	85,417	213,372,430	183,446,706	175,579,499	95.7%	10,547,187	5,091,834	395,963	899,987	2,156,456	77,699	2,539,560	-	-	-	-
10,001 - 10,625	1,078	2.3%	29,586,911	27,446	89,226	2,775,194	971	4,640,150	107	1,496,302	3,679	9,163,900	11,600,591	11,102,410	95.7%	666,695	212,841	75,871	79,866	261,517	8,842	72,418	-	-	-	-
10,626 - 12,750	2,268	1.5%	69,813,990	30,782	231,743	7,223,367	1,965	9,299,071	303	5,270,909	8,053	20,069,000	28,183,386	26,261,913	93.2%	1,577,067	478,527	275,631	138,129	644,015	39,003	111,701	-	-	-	-
12,751 - 15,000	1,291	0.9%	43,351,195	33,580	105,887	4,515,975	1,073	5,023,250	218	3,415,656	4,564	11,363,000	19,139,201	17,760,731	92.8%	1,067,881	266,419	325,183	77,887	410,954	49,558	42,987	-	-	-	-
15,001 - 17,000	723	0.6%	46,979,432	64,978	411,480	3,355,483	570	2,721,050	153	10,176,518	2,354	5,848,000	25,289,861	11,519,716	45.6%	694,153	121,146	304,393	61,102	198,031	53,528	18,805	-	-	-	-
17,001 - 20,000	594	0.3%	27,512,891	46,318	221,201	3,968,023	440	2,489,050	154	2,794,712	1,918	4,795,500	13,686,807	10,919,988	79.8%	662,686	85,972	470,902	58,661	63,066	71,088	5,483	-	-	-	-
20,001 - 21,250	235	0.4%	11,102,356	47,244	121,959	1,991,694	162	783,600	73	1,378,923	698	1,730,000	5,340,098	4,843,760	90.7%	297,372	28,556	234,350	11,355	10,765	31,260	623	-	-	-	-
21,251 - 25,000	545	0.3%	28,366,683	52,049	82,841	4,536,989	333	1,658,150	212	3,934,381	1,730	4,037,000	14,283,004	12,537,673	87.8%	777,153	106,972	629,933	22,532	22,265	54,603	1,170	-	-	-	-
25,001 - 30,000	491	0.2%	33,044,231	67,300	326,756	5,729,087	259	1,314,850	232	5,258,888	1,469	3,557,000	17,511,162	13,487,737	77.0%	853,597	49,839	688,535	17,076	13,862	123,607	155	-	-	-	-
30,001 - 40,000	726	0.2%	51,832,811	71,395	282,485	9,818,798	330	1,745,900	396	7,252,128	2,215	5,347,000	27,951,470	25,150,414	90.0%	1,623,433	72,640	1,177,899	14,768	24,515	136,408	-	-	-	-	
40,001 - 50,000	495	0.2%	41,687,800	84,218	512,773	6,656,836	173	889,750	322	6,858,309	1,593	3,824,500	23,971,178	22,136,512	92.3%	1,454,768	52,064	957,198	18,162	18,502	136,608	-	-	-	-	
50,001 - 60,000	331	0.2%	39,833,714	120,344	539,668	5,666,176	93	509,650	238	5,252,455	1,029	2,391,500	26,553,601	18,134,283	68.3%	1,205,975	28,477	709,182	8,375	13,064	91,810	-	-	-	-	
60,001 - 75,000	306	0.2%	51,617,404	168,684	586,804	7,343,947	76	405,600	230	5,794,376	883	1,929,000	36,731,285	20,607,005	56.1%	1,387,694	11,600	813,964	881	12,191	116,414	-	-	-	-	
75,001 - 80,000	68	0.1%	12,114,582	178,156	78,150	1,437,647	12	62,000	56	1,510,106	207	429,000	8,753,979	5,265,513	60.1%	356,324	1,300	194,874	357	3,130	46,810	-	-	-	-	
80,001 - 100,000	210	0.2%	30,669,066	146,043	1,050,779	5,313,688	33	151,600	177	5,169,656	605	1,205,500	19,879,401	18,628,145	93.7%	1,271,387	1,500	750,753	-	7,404	42,556	-	-	-	-	
100,001 - 120,000	142	0.2%	24,175,478	170,250	1,173,878	4,330,523	22	109,350	120	4,448,185	390	779,000	15,682,298	15,563,088	99.2%	1,081,496	-	584,774	-	3,433	35,229	-	-	-	-	
120,001 - 160,000	148	0.2%	30,732,405	207,651	2,056,945	3,890,254	21	108,300	127	4,491,065	455	910,500	23,389,231	20,462,865	87.5%	1,453,045	-	1,008,582	*	6,037	27,000	-	-	-	-	
160,001 - 200,000	97	0.2%	33,179,448	342,056	677,494	3,577,027	12	61,800	85	4,200,818	285	570,000	25,447,297	17,292,223	68.0%	1,253,333	-	854,766	*	2,484	*	-	-	-	-	
200,001 or more	292	0.4%	256,822,924	879,531	7,720,915	16,178,621	26	142,000	266	39,583,938	855	1,712,000	206,927,280	184,709,377	89.3%	14,050,292	-	10,692,091	-	2,114	*	-	-	-	-	
TOTAL	1,066,499	24.8%	67,493,613,777	63,285	3,773,753,140	11,145,438,193	814,461	3,503,927,488	252,038	11,538,682,697	2,251,550	5,524,467,576	39,554,850,962	(7,628,555,458)	-19.3%	67,145,207	66,872,769	21,503,993	12,477,856	8,635,058	1,777,908	7,752,309				
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																										
FAGI Level																										
Non-Positive FAGI	65,268	99.2%	(12,390,426,428)	(189,839)	2,759,949,539	510,861,630	41,442	136,876,149	23,826	817,958,073	99,966	214,612,161	(11,310,784,902)	(3,072,061,145)	27.2%	23,454	655,415	12,418	637,188	28,793	51,690	*	-	-	-	-
\$ 1 - 3,999	183,272	84.3%	362,016,792	1,975	8,759,988	98,393,453	166,150	505,985,756	17,122	143,674,966	160,347	401,308,756	(778,586,151)	(930,460,326)	119.5%	17,815	2,161,291	4,683	827,112	114,977	19,388	448	-	-	-	-
4,000 - 9,999	221,997	53.8%	1,559,587,697	7,025	17,436,084	465,628,481	201,358	840,338,262	20,639	283,500,759	412,911	1,031,787,919	(1,044,231,640)	(1,043,094,615)	99.9%	798,800	11,617,136	69,066	2,203,513	740,805	142,487	120,649	-	-	-	-
10,000 - 14,999	185,661	48.7%	2,307,326,833	12,428	7,346,729	660,976,572	163,275	765,231,000	22,386	340,135,552	471,964	1,178,059,684	(629,729,246)	(635,529,371)	100.9%	8,086,792	18,753,526	111,090	2,227,256	1,543,251	127,899	1,985,679	-	-	-	-
15,000 - 19,999	125,942	35.3%	2,166,514,115	17,202	5,298,438	673,157,892	105,956	512,676,302	19,986	336,762,210	372,790	931,393,178	(282,177,029)	(299,151,249)	106.0%	14,408,842	16,819,419	227,069	2,086,315	2,169,476	125,412	3,321,608	-	-	-	-
20,000 - 24,999	64,512	20.5%	1,436,235,002	22,263	5,322,807	584,323,923	46,630	242,436,551	17,882	325,020,982	198,266	494,501,208	(204,724,855)	(226,759,006)	110.8%	8,702,252	8,113,692	381,372	1,304,327	1,564,751	111,836	1,649,834	-	-	-	-
25,000 - 29,999	38,124	13.6%	1,041,842,701	27,328	4,650,366	560,679,988	22,655	120,152,732	15,469	299,490,045	105,197	262,372,999	(196,202,697)	(227,780,117)	116.1%	4,086,147	3,513,586	464,419	739,121	1,014,733	100,544	527,092	-	-	-	-
30,000 - 39,999	46,310	10.4%	1,599,618,297	34,542	9,998,460	1,056,947,297	23,587	126,941,704	22,723	474,573,831	112,120	278,665,443	(327,511,518)	(392,822,675)	119.9%	3,007,913	2,683,888	1,075,374	833,516	703,165	144,790	142,619	-	-	-	-
40,000 - 49,999	29,917	9.4%	1,337,087,748	44,693	6,766,719	966,019,844	13,851	75,390,564	16,066	353,068,191	65,637	162,915,416	(213,539,548)	(293,188,361)	137.3%	1,475,308	1,066,664	857,640	473,153	249,340	128,724	4,380	-	-	-	
50,000 - 59,999	22,533	8.9%	1,234,190,912	54,773	7,006,456	890,561,921	9,276	52,321,637	13,257	307,042,739	47,937	118,246,030	(126,974,959)	(216,055,765)	170.2%	1,328,626	578,331	851,395	376,738	154,169	104,278	-	-	-	-	
60,000 - 69,999	16,503	7.9%	1,068,261,707	64,731</																						

TABLE 2A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																							
Income Level	Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction++:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:						
	[Combined Filing Statuses]	Std Ded as a % of \$0 Tax Returns [%]			Additions [\$]	Deductions [\$]	Number of Returns Filed with \$0 Tax Liability	as a % of All Std Ded Returns [%]	Deduction Amount [\$]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]		Child Tax Credit [\$]	Taxes Paid To Other States/ Foreign Taxes [\$]	Charitable Contributions: Non-itemizers [\$]	Child and Dependent Care [\$]	Education Expenses: Disabled Child [\$]	EITC Tax Liability Offset [\$]	
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income	858,509	72.3%	6,452,143,831	10,392	474,198,303	4,768,660,611	620,905	100.0%	2,614,694,944	4,211	1,160,735	2,866,378,935	(3,323,392,356)	(3,905,564,101)	117.5%	-	32,039,614	7,685	7,064,868	1,659,733	241,109	-	
\$ 1 - 2,000	81,065	94.2%	1,053,895,546	13,807	3,298,514	124,097,675	76,328	35.4%	341,650,750	4,476	200,835	501,275,207	90,170,428	69,690,949	77.3%	4,184,233	8,533,551	60,934	1,735,674	585,374	47,239	422,425	
2,001 - 4,000	59,231	94.9%	920,249,833	16,370	613,172	69,362,904	56,216	31.1%	258,415,490	4,597	168,532	420,902,052	172,182,559	165,922,724	96.4%	9,970,946	8,514,635	113,691	1,368,725	705,311	62,464	2,026,649	
4,001 - 6,000	33,890	94.8%	613,957,248	19,118	420,744	33,879,247	32,114	19.9%	150,476,975	4,686	108,676	271,408,361	158,613,409	156,528,479	98.7%	9,409,392	6,085,618	107,736	899,451	888,392	41,705	2,337,254	
6,001 - 10,000	23,764	94.0%	496,907,253	22,256	482,310	23,974,138	22,327	8.1%	106,574,208	4,773	80,153	200,284,750	166,556,467	164,636,720	98.8%	9,889,854	4,802,632	309,440	899,987	1,882,731	59,554	2,491,388	
10,001 - 10,625	1,078	90.1%	24,623,060	25,358	86,107	1,474,466	971	2.5%	4,640,150	4,779	3,334	8,315,200	10,279,351	9,999,803	97.3%	600,487	195,293	60,246	79,866	231,008	8,842	70,690	
10,626 - 12,750	2,268	86.6%	53,179,231	27,063	96,192	3,440,258	1,965	1.6%	9,299,071	4,732	7,008	17,505,500	23,030,594	22,737,534	98.7%	1,365,362	426,995	214,078	138,129	557,894	24,604	108,702	
12,751 - 15,000	1,291	83.1%	31,863,057	29,695	43,191	2,059,506	1,073	0.9%	5,023,250	4,682	3,870	9,655,500	15,167,992	14,753,651	97.3%	886,823	233,973	232,798	77,887	361,048	24,541	41,448	
15,001 - 17,000	723	78.8%	18,044,401	31,657	169,377	1,053,899	570	0.6%	2,721,050	4,774	1,902	4,749,000	9,689,829	9,080,822	93.7%	546,721	105,096	212,415	61,102	185,830	28,309	18,428	
17,001 - 20,000	594	74.1%	16,236,548	36,901	95,144	1,761,787	440	0.3%	2,489,050	5,657	1,440	3,605,500	8,475,355	8,058,810	95.1%	488,668	69,010	335,590	58,661	55,440	49,888	5,429	
20,001 - 21,250	235	68.9%	6,316,856	38,993	27,342	623,312	162	0.3%	783,600	4,837	502	1,256,500	3,680,786	3,338,859	90.7%	205,028	22,576	168,872	11,355	7,747	21,756	623	
21,251 - 25,000	545	61.1%	13,801,583	41,446	46,010	1,519,630	333	0.3%	1,658,150	4,979	1,100	2,516,000	8,153,813	7,634,172	93.6%	473,471	87,562	402,294	22,532	12,022	32,418	1,170	
25,001 - 30,000	491	52.7%	12,484,937	48,204	27,110	1,603,296	259	0.2%	1,314,850	5,077	802	1,987,500	7,606,401	7,066,659	92.9%	446,799	32,133	378,952	17,076	6,370	31,949	155	
30,001 - 40,000	726	45.5%	18,978,449	57,510	90,220	2,553,258	330	0.2%	1,745,900	5,291	1,086	2,678,000	12,091,511	11,341,766	93.8%	731,149	41,800	596,450	14,768	11,481	53,609	-	
40,001 - 50,000	495	34.9%	11,167,732	64,553	50,099	1,082,444	173	0.2%	889,750	5,143	558	1,376,500	7,869,137	7,651,907	97.2%	503,118	21,468	386,430	18,162	4,984	28,586	-	
50,001 - 60,000	331	28.1%	7,346,919	78,999	19,471	930,206	93	0.1%	509,650	5,480	303	741,500	5,185,034	5,055,127	97.5%	335,779	11,900	221,014	8,375	2,623	18,620	-	
60,001 - 75,000	306	24.8%	7,277,638	95,758	5,610	1,154,275	76	0.1%	405,600	5,337	201	475,000	5,248,373	5,113,650	97.4%	344,803	5,000	235,806	881	3,605	22,839	-	
75,001 - 80,000	68	17.6%	1,167,026	97,252	-	169,759	12	0.1%	62,000	5,167	30	70,500	864,767	922,483	106.7%	62,694	900	52,841	357	1,200	-	-	
80,001 - 100,000	210	15.7%	3,918,478	118,742	22,019	547,930	33	0.1%	151,600	4,594	71	148,500	3,092,467	2,851,114	92.2%	196,838	700	130,768	-	650	10,200	-	
100,001 - 120,000	142	15.5%	2,989,762	135,898	14,576	376,313	22	0.2%	109,350	4,970	49	98,000	2,420,675	2,420,675	100.0%	169,990	-	124,688	-	*	*	-	
120,001 - 160,000	148	14.2%	3,671,371	174,827	12,365	397,776	21	0.2%	108,300	5,157	54	108,000	3,069,660	2,916,326	95.0%	208,496	-	194,590	*	1,429	-	-	
160,001 - 200,000	97	12.4%	2,601,759	216,813	-	328,685	12	0.4%	61,800	5,150	26	52,000	2,159,274	2,159,274	100.0%	157,334	-	131,830	*	-	-	-	
200,001 or more	292	8.9%	11,851,914	455,843	25,370	512,910	26	0.6%	142,000	5,462	75	150,000	11,072,374	11,072,374	100.0%	835,009	-	833,914	-	-	-	-	
TOTAL	1,066,499	76.4%	9,784,674,432	12,014	479,843,246	5,041,564,285	814,461	29.4%	3,503,927,488	4,302	1,741,342	4,315,738,005	(2,596,712,100)	(3,214,610,223)	123.8%	42,012,994	61,230,456	5,513,062	12,477,856	7,164,872	808,232	7,524,361	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI	65,268	63.5%	(1,517,241,535)	(36,611)	447,281,092	96,867,530	41,442	99.3%	136,876,149	3,303	57,587	118,409,246	(1,422,113,368)	(939,973,983)	66.1%	3,339	382,346	1,013	637,188	11,509	14,039	*	
\$ 1 - 3,999	183,272	90.7%	340,447,511	2,049	4,176,915	80,058,430	166,150	83.5%	505,985,756	3,045	140,906	352,196,686	(593,616,446)	(595,156,923)	100.3%	16,666	2,084,008	4,209	827,112	104,851	16,778	448	
4,000 - 9,999	221,997	90.7%	1,410,098,115	7,003	3,388,632	402,498,526	201,358	51.9%	840,338,262	4,173	383,277	957,932,724	(787,282,765)	(783,607,663)	99.5%	784,557	11,391,159	68,334	2,203,513	714,907	138,125	117,884	
10,000 - 14,999	185,661	87.9%	2,027,640,245	12,419	2,023,466	558,416,874	163,275	46.7%	765,231,000	4,687	436,291	1,089,687,021	(383,671,184)	(394,314,347)	102.8%	8,042,421	18,372,660	108,391	2,227,256	1,486,001	114,520	1,977,425	
15,000 - 19,999	125,942	84.1%	1,818,600,511	17,164	1,389,636	532,344,507	105,956	33.0%	512,676,302	4,839	334,900	836,782,865	(61,813,527)	(83,170,102)	134.6%	14,232,561	16,227,505	219,199	2,086,315	2,071,528	96,115	3,283,769	
20,000 - 24,999	64,512	72.3%	1,034,562,788	22,187	1,339,912	409,483,109	46,630	17.1%	242,436,551	5,199	160,480	400,530,015	(16,546,975)	(42,422,325)	256.4%	8,346,857	7,402,445	338,773	1,304,327	1,401,435	69,229	1,582,027	
25,000 - 29,999	38,124	59.4%	617,581,231	27,260	1,157,889	357,784,847	22,655	9.8%	120,152,732	5,304	70,838	176,829,252	(36,027,711)	(65,801,851)	182.6%	3,613,410	2,796,367	427,209	739,121	797,610	83,390	467,692	
30,000 - 39,999	46,310	50.9%	811,986,660	34,425	1,849,605	607,045,481	23,587	7.2%	126,941,704	5,382	60,504	150,205,201	(70,356,121)	(126,916,974)	180.4%	2,176,438	1,613,698	876,286	833,516	382,474	77,140	93,462	
40,000 - 49,999	29,917	46.3%	617,870,945	44,608	1,490,934	487,128,116	13,851	7.0%	75,390,564	5,443	31,059	77,166,982	(20,323,783)	(83,376,226)	410.2%	910,273	495,524	583,802	473,153	88,847	90,500	1,654	
50,000 - 59,999	22,533	41.2%	507,196,899	54,678	1,161,037	391,360,004	9,276	6.9%	52,321,637	5,641	20,117	49,782,500	14,893,795	(44,998,070)	-302.1%	720,223	213,462	488,021	376,738	41,502	31,921	-	
60,000 - 69,999	16,503	37.5%	400,522,351	64,684	799,382	300,460,583	6,192	6.5%	37,280,129	6,021	13,890	33,709,723	29,871,298	(28,150,577)	-94.2%	496,568	169,012	318,891	259,928	31,117	24,595	-	
70,000 - 79,999	11,853	35.2%	312,009,871	74,697	633,986	223,314,288	4,177	6.1%	25,976,559	6,219	9,259	22,652,680	40,700,330	(16,818,918)	-41.3%	405,305	48,579	251,412	175,076	16,413	18,836	-	
80,000 - 89,999	9,228	33.3%	260,426,647	84,719	1,010,718	185,573,570	3,074	6.7%	19,531,316	6,354	6,834	16,700,402	39,632,077	(12,586,776)	-31.8%	271,695	22,589	169,724	131,465	9,725	18,044	-	
90,000 - 99,999	6,678	31.1%	196,159,636	94,580	400,347	132,714,621	2,074	6.8%	13,047,831	6,291	4,537	11,005,100	39,792,431	(7,447,609)	-18.7%	177,973	11,102	91,807	87,038	3,703	*	-	
100,000 - 149,																							

TABLE 2B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																						
Income Level	Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance+:-:		Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:					
	[Combined Filing Statuses]	[Id Ded as a % of \$0 Tax Returns] [%]			Additions [\$]	Deductions [\$]	Number of Returns Filed with \$0 Tax Liability	as a % of All Id Ded Returns [%]	Average ID Value [\$]	Deduction Amount [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Pro-ration Factor [%]		Child Tax Credit [\$]	Taxes Paid To Other States/ Foreign Taxes [\$]	Charitable Contributions: Non-itemizers [\$]	Child and Dependent Care [\$]	Education Expenses: Disabled Child [\$]	EITC Tax Liability Offset [\$]
A. BY SIZE OF NC TAXABLE INCOME																						
No Taxable Income	858,509	27.7%	56,707,254,631	238,663	3,274,120,291	5,955,072,993	237,604	100.0%	11,251,052,216	47,352	463,039	1,093,811,950	41,681,437,762	(4,768,720,486)	-11.4%	-	3,766,199	1,356	-	569,205	189,280	-
\$ 1 - 2,000	81,065	5.8%	161,034,681	33,995	2,531,948	33,833,211	4,737	12.0%	76,952,463	16,245	14,457	35,736,491	17,044,464	4,112,372	24.1%	246,664	500,823	12,663	-	98,734	34,815	27,315
2,001 - 4,000	59,231	5.1%	102,483,400	33,991	561,045	18,980,578	3,015	10.2%	44,912,732	14,896	10,300	25,565,500	13,585,635	8,795,600	64.7%	528,562	477,805	25,130	-	104,631	12,255	76,731
4,001 - 6,000	33,890	5.2%	63,164,193	35,565	875,279	9,866,914	1,776	6.6%	26,376,083	14,851	6,577	16,355,250	8,716,153	76.2%	523,872	344,837	29,954	-	149,873	7,018	69,033	
6,001 - 10,000	23,764	6.0%	60,099,840	41,823	380,550	9,400,593	1,437	2.8%	21,101,878	14,685	5,264	13,087,680	16,890,239	10,942,779	64.8%	657,333	289,202	86,523	-	273,725	18,145	48,172
10,001 - 10,625	1,078	9.9%	4,963,851	46,391	3,119	1,300,728	107	1.4%	1,496,302	13,984	345	848,700	1,321,240	1,102,607	83.5%	66,208	17,548	15,625	-	30,509	-	1,728
10,626 - 12,750	2,268	13.4%	16,634,759	54,900	135,551	3,783,109	303	1.1%	5,270,990	17,396	1,045	2,563,500	5,152,792	3,524,379	68.4%	211,705	51,532	61,553	-	86,121	14,399	2,999
12,751 - 15,000	1,291	16.9%	11,488,138	52,698	62,696	2,456,469	218	0.8%	3,415,656	15,668	694	1,707,500	3,971,209	2,307,080	75.7%	181,058	32,446	92,385	-	49,906	25,017	1,539
15,001 - 17,000	723	21.2%	28,935,031	189,118	242,103	2,301,584	153	0.6%	10,176,518	66,513	452	1,099,000	15,600,032	2,438,894	15.6%	147,432	16,050	91,978	-	12,201	25,219	377
17,001 - 20,000	594	25.9%	11,276,343	73,223	126,057	2,206,236	154	0.4%	2,794,712	18,147	478	1,190,000	5,211,452	2,861,178	54.9%	174,018	16,962	135,312	-	7,626	21,200	54
20,001 - 21,250	235	31.1%	4,785,500	65,555	1,368,382	73	0.4%	1,378,923	19,889	196	473,500	1,659,312	1,504,901	90.7%	92,344	5,980	65,478	-	3,018	9,504	-	
21,251 - 25,000	545	38.9%	14,565,100	68,703	36,831	3,017,359	212	0.4%	3,934,381	18,558	630	1,521,000	6,129,191	4,903,501	80.0%	303,682	19,410	227,639	-	10,243	22,185	-
25,001 - 30,000	491	47.3%	20,559,294	88,618	299,646	4,125,791	232	0.3%	5,258,888	22,668	667	1,569,500	9,904,761	6,421,078	64.8%	406,798	17,706	309,583	-	7,492	91,658	-
30,001 - 40,000	726	54.5%	32,854,362	82,966	192,265	7,265,540	396	0.3%	7,252,128	18,313	1,129	2,669,000	15,859,959	13,808,648	87.1%	892,284	30,840	581,449	-	13,034	82,799	-
40,001 - 50,000	495	65.1%	30,520,068	94,783	462,674	5,574,392	322	0.3%	6,858,309	21,299	1,035	2,448,000	16,102,041	14,484,605	90.0%	951,650	30,596	570,768	-	13,518	108,022	-
50,001 - 60,000	331	71.9%	32,486,795	136,499	520,197	4,735,970	238	0.2%	5,252,455	22,069	726	1,650,000	21,368,567	13,079,156	61.2%	870,196	16,577	488,168	-	10,441	73,190	-
60,001 - 75,000	306	75.2%	44,339,766	192,782	581,194	6,189,672	230	0.2%	5,794,376	25,193	682	1,454,000	31,482,912	15,493,355	49.2%	1,042,891	6,600	578,158	-	8,586	93,575	-
75,001 - 80,000	68	82.4%	10,947,556	195,492	1,267,888	56	0.2%	1,510,106	26,966	177	358,500	7,889,212	4,343,030	55.1%	293,630	400	142,033	-	1,930	46,810	-	
80,001 - 100,000	210	84.3%	26,750,588	151,133	1,028,760	4,765,758	177	0.2%	5,169,656	29,207	534	1,057,000	16,786,934	15,777,031	94.0%	1,074,549	800	619,985	-	6,754	32,356	-
100,001 - 120,000	142	84.5%	21,185,716	176,548	1,159,302	3,954,210	120	0.2%	4,448,185	37,068	341	681,000	13,261,623	13,142,413	99.1%	911,506	-	460,086	-	3,433	35,229	-
120,001 - 160,000	148	85.8%	27,061,034	213,079	2,044,580	3,492,478	127	0.2%	4,491,065	35,363	401	802,500	20,319,571	17,546,539	86.4%	1,244,549	-	813,992	-	4,608	27,000	-
160,001 - 200,000	97	87.6%	30,577,689	359,738	677,494	3,248,342	85	0.2%	4,200,818	49,421	259	518,000	23,288,023	15,132,949	65.0%	1,095,999	-	722,936	-	2,484	-	-
200,001 or more	292	91.1%	244,971,010	920,944	7,695,545	15,665,711	266	0.4%	39,583,938	148,812	780	1,562,000	195,854,906	173,637,003	88.7%	13,215,283	-	9,858,177	-	2,114	-	-
TOTAL	1,066,499	23.6%	57,708,939,345	228,969	3,293,909,894	6,103,873,908	252,038	16.6%	11,538,682,697	45,782	510,208	1,208,729,571	42,151,563,062	(4,413,945,235)	-10.5%	25,132,213	5,642,313	15,990,931	-	1,470,186	969,676	227,948
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
Non-Positive AGI	65,268	36.5%	(10,873,184,893)	(456,358)	2,312,668,447	413,994,100	23,826	98.9%	817,958,073	34,330	42,379	96,202,915	(9,888,671,534)	(2,132,087,162)	21.6%	20,115	273,069	11,405	-	17,284	40,261	*
\$ 1 - 3,999	183,272	9.3%	21,569,281	1,260	4,583,073	18,335,023	17,122	92.9%	143,674,966	8,391	19,441	49,112,070	(184,969,705)	(335,303,403)	181.3%	1,149	77,283	474	-	10,126	*	*
4,000 - 9,999	221,997	9.3%	149,489,582	7,243	14,047,452	63,129,955	20,639	82.7%	283,500,759	13,736	29,634	73,855,195	(259,948,875)	(259,486,952)	101.0%	14,243	225,977	732	-	25,898	4,362	2,765
10,000 - 14,999	185,661	12.1%	279,686,588	12,494	5,323,263	102,559,698	22,386	70.7%	340,135,552	15,194	35,673	88,372,663	(246,058,062)	(241,215,024)	98.0%	44,371	380,866	2,699	-	57,250	13,379	8,254
15,000 - 19,999	125,942	15.9%	347,913,604	17,408	3,908,802	140,813,385	19,986	55.6%	336,762,210	16,850	37,890	94,610,313	(220,363,502)	(215,981,147)	98.0%	176,281	591,914	7,870	-	97,948	29,297	37,839
20,000 - 24,999	64,512	27.7%	401,672,214	22,462	3,982,895	174,840,814	17,882	43.3%	325,020,982	18,176	37,786	93,971,193	(188,177,880)	(184,336,681)	98.0%	355,395	711,247	42,599	-	163,316	42,607	67,807
25,000 - 29,999	38,124	40.6%	424,261,470	27,427	3,492,477	202,895,141	15,469	31.4%	299,490,045	19,361	34,359	85,543,747	(160,174,986)	(161,978,266)	101.1%	472,737	717,219	37,210	-	217,123	17,154	59,400
30,000 - 39,999	46,310	49.1%	787,631,637	34,662	8,148,855	449,901,816	22,723	19.4%	474,573,831	20,885	51,616	128,460,242	(257,155,397)	(265,905,701)	103.4%	831,475	1,070,190	199,088	-	320,691	67,650	49,157
40,000 - 49,999	29,917	53.7%	719,216,803	44,766	5,275,785	479,891,728	16,066	13.1%	353,068,191	21,976	34,578	85,748,434	(193,215,765)	(209,812,135)	108.6%	565,035	571,140	273,838	-	160,493	38,224	2,726
50,000 - 59,999	22,533	58.8%	726,994,013	54,839	5,845,419	499,201,917	13,257	11.2%	307,042,739	23,161	27,820	68,463,530	(141,868,754)	(171,057,695)	120.6%	608,403	364,869	363,374	-	112,667	72,357	-
60,000 - 69,999	16,503	62.5%	667,739,356	64,760	5,313,788	453,999,005	10,311	9.2%	254,810,508	24,712	22,521	54,018,105	(89,774,474)	(126,945,193)	141.4%	680,412	272,295	405,692	-	102,276	39,585	-
70,000 - 79,999	11,853	64.8%	574,001,528	74,779	3,949,470	377,881,167	7,676	7.2%	202,274,519	26,352	17,456	42,362,469	(44,567,157)	(89,452,842)	200.7%	624,660	190,553	353,725	-	65,033	84,742	-
80,000 - 89,999	9,228	66.7%	522,054,332	84,832	4,251,281	332,268,684	6,154	6.2%	172,869,009	28,091	14,156	34,239,616	(13,071,696)	(71,195,724)	544.7%	681,405	123,853	400,134	-	42,227	85,874	-
90,000 - 99,999	6,678	68.9%	436,386,592	94,784	3,575,405	266,984,236	4,604	5.2%	132,779,520	28,840	10,577	25,719,258	14,478,983	(48,406,500)	-334.3%	652,308	71,838	355,056	-	24,994	74,335	-
100,000 - 149,999	14,246	76.6%	1,306,584,909	119,738	12,870,528	626,896,108	10,912	4.2%	338,118,105	30,986	26,050	51,873,966	302,567,258	(76,196,498)	-25.2%	2,291,244	-	1,198,508	-	37,684	261,500	-
150,000																						

TABLE 4B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: ITEMIZED DEDUCTIONS

Income Level	Aggregate Number of Returns Filed [MFJ-QW]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFJ/QW-ID Returns] [\$]	Effective Tax Rate* [%]
				Additions	Deductions	Number of Returns Filed	as a % of All MFJ/QW Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																				
No Taxable Income	290,901	47,163,527,689	395,339	2,631,108,234	4,097,051,226	119,299	41.0%	8,421,237,421	70,589	321,174	753,668,156	36,522,679,120	(2,930,942,097)	-8.0%	77.4%	-	-	-	-	-
\$ 1 - 2,000	50,373	5,594,459,660	292,154	109,502,702	393,763,059	19,149	38.0%	864,292,995	45,135	55,706	124,899,841	4,321,006,467	16,805,538	0.4%	77.2%	1,008,780	148,169	860,611	44.94	5.12%
2,001 - 4,000	41,780	3,924,414,008	292,039	54,609,376	263,653,789	13,438	32.2%	617,283,142	45,936	38,003	87,818,464	3,010,267,989	39,897,499	1.3%	76.7%	2,397,471	379,756	2,017,715	150.15	5.06%
4,001 - 6,000	37,893	2,863,970,359	249,910	43,537,228	219,436,327	11,460	30.2%	388,703,077	33,918	32,165	75,521,560	2,223,846,623	57,183,501	2.6%	77.6%	3,437,155	531,314	2,905,841	253.56	5.08%
6,001 - 10,000	73,328	4,962,800,001	229,983	69,385,181	422,970,181	21,579	29.4%	807,860,263	37,437	61,006	144,407,768	3,656,946,970	172,314,100	4.7%	73.7%	10,350,198	1,337,040	9,013,158	417.68	5.23%
10,001 - 10,625	10,891	831,309,088	258,331	9,868,997	62,818,884	3,218	29.5%	116,086,360	36,074	9,104	21,675,100	640,597,741	33,175,309	5.2%	77.1%	1,992,214	221,863	1,770,351	550.14	5.34%
10,626 - 12,750	37,175	2,268,745,214	209,758	28,759,777	211,400,260	10,816	29.1%	390,865,410	36,138	30,965	73,990,901	1,621,248,420	126,219,394	7.8%	71.5%	7,578,656	833,282	6,745,374	623.65	5.34%
12,751 - 15,000	38,840	2,046,924,684	180,235	21,422,806	224,201,056	11,357	29.2%	353,161,253	31,096	32,396	77,621,026	1,413,364,155	157,530,883	11.1%	69.0%	9,457,953	922,583	8,535,370	751.55	5.42%
15,001 - 17,000	33,806	1,554,186,321	150,936	15,933,809	192,080,259	10,297	30.5%	281,477,375	27,336	29,494	70,717,824	1,025,844,672	164,786,822	16.1%	66.0%	9,892,226	875,815	9,016,411	875.63	5.47%
17,001 - 20,000	49,221	2,309,562,755	149,865	32,341,547	285,809,398	15,411	31.3%	439,548,086	28,522	44,837	107,976,224	1,508,570,594	285,275,793	18.9%	65.3%	17,123,756	1,414,604	15,709,152	1,019.35	5.51%
20,001 - 21,250	20,096	1,208,197,301	185,934	12,991,936	122,205,834	6,498	32.3%	215,035,361	33,093	18,898	45,460,200	838,487,842	134,070,727	16.0%	69.4%	8,047,608	605,158	7,442,450	1,145.34	5.55%
21,251 - 25,000	58,356	2,391,327,401	120,555	32,178,380	346,840,805	19,836	34.0%	456,533,369	23,015	58,294	140,519,336	1,479,612,271	459,250,312	31.0%	61.9%	27,932,972	1,970,958	25,962,014	1,308.83	5.65%
25,001 - 30,000	72,926	3,903,132,315	143,931	43,224,737	449,413,400	27,118	37.2%	681,494,309	25,131	80,375	193,717,573	2,621,731,770	746,451,088	28.5%	67.2%	46,489,782	2,999,496	43,490,286	1,603.74	5.83%
30,001 - 40,000	135,069	7,496,224,933	131,085	58,742,857	828,770,314	57,186	42.3%	1,227,433,163	21,464	261,317	415,217,196	5,083,547,117	2,005,358,168	39.4%	67.8%	128,225,085	7,403,081	120,822,004	2,112.79	6.02%
40,001 - 50,000	125,515	8,440,783,640	134,251	77,704,854	758,662,927	62,873	50.1%	1,259,441,515	20,032	191,747	460,976,575	6,039,407,477	2,833,725,632	46.9%	71.6%	185,002,645	10,084,460	174,918,185	2,782.09	6.17%
50,001 - 60,000	113,015	7,626,447,143	116,075	48,884,195	653,245,742	65,703	58.1%	1,161,032,737	17,671	201,339	482,324,620	5,378,728,239	3,614,452,601	67.2%	70.5%	239,052,272	11,730,937	227,321,335	3,459.83	6.29%
60,001 - 75,000	136,039	10,990,452,136	118,397	245,109,311	1,049,852,927	92,827	68.2%	1,588,705,278	17,115	283,752	661,586,936	7,935,416,306	6,246,277,393	78.7%	72.2%	417,515,655	17,398,504	400,117,151	4,310.35	6.41%
75,001 - 80,000	35,775	3,722,599,737	137,971	15,966,044	246,980,873	26,981	75.4%	508,704,932	18,854	81,940	178,121,421	2,804,758,555	2,090,592,688	74.5%	75.3%	140,608,146	4,637,861	135,970,285	5,039.48	6.50%
80,001 - 100,000	110,476	12,796,596,453	141,171	61,138,391	790,008,099	90,646	82.1%	1,650,670,137	18,210	280,866	566,874,718	9,850,181,890	8,109,818,089	82.3%	77.0%	548,425,242	15,451,302	532,973,940	5,879.73	6.57%
100,001 - 120,000	69,545	10,164,821,884	167,581	50,924,350	568,712,946	60,656	87.2%	1,185,501,550	19,545	189,249	377,424,027	8,084,107,711	6,627,533,580	82.0%	79.5%	455,252,504	12,791,633	442,460,871	7,294.59	6.68%
120,001 - 160,000	73,666	14,859,661,725	221,710	77,187,024	743,712,675	67,023	91.0%	1,592,058,988	23,754	210,387	419,745,609	12,181,331,477	9,214,795,444	75.6%	82.0%	649,637,056	17,971,256	631,665,800	9,424.61	6.85%
160,001 - 200,000	35,031	8,993,424,967	275,298	82,129,534	444,965,587	32,668	93.3%	905,595,654	27,721	103,973	207,671,598	7,517,321,662	5,807,533,410	77.3%	83.6%	418,640,997	12,198,062	406,442,935	12,441.62	7.00%
200,001 or more	69,911	57,926,487,926	867,150	1,449,449,336	2,344,251,197	66,801	95.6%	4,287,682,490	64,186	219,288	438,178,700	52,305,824,875	36,468,989,126	69.7%	90.3%	2,762,050,792	229,908,630	2,532,142,162	37,905.75	6.94%
TOTAL	1,719,628	224,040,057,340	245,432	5,272,100,606	15,720,807,766	912,840	53.1%	29,400,404,865	32,208	2,836,275	6,126,115,373	178,064,829,942	82,481,095,000	46.3%	79.5%	6,090,119,165	351,815,764	5,738,303,401	6,286.21	6.72%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
FAGI Level																				
Non-Positive AGI	20,938	(8,238,994,023)	(824,394)	2,033,853,151	325,733,227	9,994	47.7%	629,700,874	63,008	27,101	65,412,821	(7,225,987,794)	(1,542,001,201)	21.3%	87.7%	866,228	83,884	782,344	78.28	-0.01%
\$ 1 - 3,999	15,518	4,485,479	1,919	2,904,679	8,457,754	2,338	15.1%	45,392,671	19,415	5,500	12,974,172	(59,434,439)	(57,324,144)	96.4%	-1325.0%	20,246	782	19,464	8.33	0.43%
4,000 - 9,999	39,210	37,502,504	7,259	12,790,097	23,415,371	5,166	13.2%	100,234,816	19,403	12,091	29,649,653	(103,007,239)	(106,310,057)	103.2%	-274.7%	70,700	2,459	68,241	13.21	0.18%
10,000 - 14,999	53,176	86,157,162	12,689	3,954,142	33,302,341	6,790	12.8%	125,744,202	18,519	16,342	39,997,539	(108,932,778)	(105,794,864)	97.1%	-126.4%	77,700	8,969	68,731	10.12	0.08%
15,000 - 19,999	64,358	156,032,103	17,545	5,720,610	54,778,716	8,893	13.8%	158,840,263	17,861	21,661	53,365,163	(105,231,429)	(101,533,656)	96.5%	-67.4%	336,369	35,974	300,395	33.78	0.19%
20,000 - 24,999	69,913	247,345,892	22,570	4,896,988	79,698,415	10,959	15.7%	196,869,896	17,964	27,535	68,005,808	(92,331,239)	(89,134,552)	96.5%	-37.3%	762,244	109,409	652,835	59.57	0.26%
25,000 - 29,999	69,027	344,025,575	27,553	4,557,758	107,749,134	12,486	18.1%	224,652,814	17,992	32,079	79,665,453	(63,484,068)	(63,425,282)	99.9%	-18.5%	1,735,405	289,799	1,445,606	115.78	0.42%
30,000 - 39,999	137,397	1,043,605,632	35,161	10,182,290	291,826,791	29,681	21.6%	529,380,313	17,836	81,544	202,580,449	30,000,369	24,443,248	81.5%	2.9%	10,844,039	1,691,572	9,152,467	308.36	0.88%
40,000 - 49,999	131,320	1,693,151,580	45,171	10,204,787	398,508,202	37,483	28.5%	646,457,309	17,247	108,227	269,064,406	389,326,450	368,356,906	94.6%	23.0%	30,090,325	3,048,115	27,042,210	721.45	1.60%
50,000 - 59,999	130,291	2,672,709,445	55,216	12,816,350	527,616,993	48,405	37.2%	808,846,811	16,710	142,656	354,801,057	994,260,934	944,240,842	95.0%	37.2%	65,947,342	4,915,762	61,031,580	1,260.85	2.28%
60,000 - 69,999	131,473	4,023,424,925	65,164	15,394,736	675,927,557	61,743	47.0%	1,000,038,353	16,197	183,420	456,387,710	1,906,466,041	1,813,112,804	95.1%	47.4%	122,486,920	7,782,443	114,704,477	1,857.77	2.85%
70,000 - 79,999	125,465	5,369,896,167	75,083	15,678,586	793,229,850	71,519	57.0%	1,136,126,147	15,886	213,011	530,238,320	2,925,980,436	2,787,026,309	95.3%	54.5%	186,893,520	10,396,891	176,496,629	2,467.83	3.29%
80,000 - 89,999	113,316	6,384,240,887	85,004	17,553,375	887,822,068	75,105	66.3%	1,201,136,015	15,993	314,195	560,634,424	3,752,201,755	3,566,318,320	95.0%	58.8%	239,815,464	12,253,766	227,561,698	3,029.91	3.56%
90,000 - 99,999	97,708	6,800,032,533	94,933	22,719,141	893,594,909	71,630	73.3%	1,165,987,229	16,278	214,951	535,746,543	4,227,422,993	4,002,175,035	94.7%	62.2%					

TABLE 5. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING SEPARATELY																		
Income Level	Number of Returns Filed [MFS]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type++:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]					
						Number of Returns Filed	Deduction Amount [\$3,000]	Number of Returns Filed	Deduction Amount [\$]									
NCTI Level																		
A. BY SIZE OF NC TAXABLE INCOME																		
No Taxable Income	25,149	2,460,102,029	97,821	121,673,904	233,315,313	11,017	33,565,133	14,132	334,296,770	30,499	73,845,052	1,906,753,665	(321,528,518)	-	-	-	-	-
\$ 1 - 2,000	4,163	214,779,335	51,592	16,215,000	18,643,567	2,762	8,278,235	1,401	36,242,092	5,515	13,254,980	154,575,461	3,928,255	235,795	40,662	195,133	46.87	4.97%
2,001 - 4,000	3,421	266,741,136	77,972	1,894,592	12,433,573	2,396	7,149,865	1,025	62,707,722	4,674	11,363,400	174,981,168	10,282,135	617,993	87,028	530,965	155.21	5.16%
4,001 - 6,000	3,294	358,125,867	108,721	6,804,653	13,055,044	2,320	6,987,958	974	46,300,403	4,642	11,094,816	287,492,299	16,495,700	991,482	107,711	883,771	268.30	5.36%
6,001 - 10,000	6,688	451,261,061	67,473	14,026,182	23,566,815	4,669	14,034,985	2,019	98,641,599	9,410	22,866,118	306,177,726	53,592,367	3,219,095	274,888	2,944,207	440.22	5.49%
10,001 - 10,625	1,012	47,255,259	46,695	784,096	3,242,981	703	2,130,098	309	5,959,532	1,431	3,504,500	33,202,244	10,442,804	627,086	47,692	579,394	572.52	5.55%
10,626 - 12,750	3,539	201,833,255	57,031	369,066	9,522,347	2,380	7,134,035	1,159	20,610,807	5,009	12,250,900	152,684,232	41,367,105	2,520,664	157,446	2,363,218	667.76	5.71%
12,751 - 15,000	3,900	399,878,939	102,533	5,781,337	8,732,145	2,566	7,727,225	1,334	81,744,909	5,533	13,589,305	293,866,692	54,159,915	3,377,887	191,631	3,186,256	816.99	5.88%
15,001 - 17,000	3,580	129,143,265	36,074	1,673,084	7,632,606	2,363	7,103,449	1,217	13,660,009	5,055	12,425,003	89,995,282	57,286,379	3,630,759	185,559	3,445,200	962.35	6.01%
17,001 - 20,000	5,176	275,552,723	53,237	198,379	11,859,649	3,309	9,923,334	1,867	23,930,615	7,491	18,046,800	211,990,704	95,698,504	6,150,424	273,678	5,876,746	1,135.38	6.14%
20,001 - 21,250	2,137	96,704,869	45,253	2,209,658	5,070,765	1,317	3,931,500	820	11,197,433	3,071	7,275,650	71,439,179	44,056,827	2,857,533	113,255	2,744,278	1,284.17	6.23%
21,251 - 25,000	5,773	225,044,169	38,982	483,680	11,856,567	3,421	10,196,508	2,352	23,110,431	8,043	19,653,467	160,710,876	133,252,258	8,715,919	319,645	8,396,274	1,454.40	6.30%
25,001 - 30,000	7,170	422,152,271	58,878	1,293,548	14,125,519	3,936	11,670,521	3,234	36,463,782	9,895	23,954,754	337,231,243	196,760,909	13,013,301	411,628	12,601,673	1,757.56	6.40%
30,001 - 40,000	10,048	500,173,269	49,778	1,752,100	20,336,434	4,836	14,263,111	5,212	50,970,750	13,821	32,539,014	383,816,600	347,455,473	23,257,362	653,805	22,603,557	2,249.56	6.51%
40,001 - 50,000	5,912	1,027,721,412	173,837	1,027,962	18,213,506	2,126	6,173,661	3,786	126,813,048	8,143	16,953,359	861,370,800	263,332,830	17,806,855	343,648	17,463,207	2,953.86	6.63%
50,001 - 60,000	3,271	352,411,310	107,738	7,813,647	10,866,992	1,018	2,932,213	2,253	28,684,602	4,422	8,873,426	308,867,724	178,178,226	12,234,767	280,305	11,954,462	3,654.68	6.71%
60,001 - 75,000	2,782	327,903,409	117,866	3,121,006	11,017,099	686	1,974,945	2,096	34,858,667	3,774	7,556,000	275,617,704	185,684,699	13,051,837	307,544	12,744,293	4,580.98	6.86%
75,001 - 80,000	568	899,057,345	1,582,847	2,127,536	3,824,978	108	307,200	460	19,710,075	747	1,495,500	875,847,128	43,937,628	3,131,810	48,143	3,083,667	5,428.99	7.02%
80,001 - 100,000	1,457	202,969,758	139,307	1,499,344	8,929,940	193	536,400	1,264	16,766,461	2,079	3,966,206	174,270,095	129,112,376	9,300,440	244,915	9,055,525	6,215.19	7.01%
100,001 - 120,000	711	278,030,320	391,041	1,881,810	5,692,608	79	196,800	632	25,601,205	965	1,937,000	246,484,517	77,548,580	5,667,855	171,776	5,496,079	7,730.07	7.09%
120,001 - 160,000	679	387,112,986	570,122	15,168,843	17,999,137	87	232,800	592	83,232,019	955	1,904,500	298,913,373	62,698,261	6,857,347	284,603	6,572,744	9,680.04	7.09%
160,001 - 200,000	293	82,373,100	281,137	752,814	4,187,349	35	84,000	258	4,758,172	423	854,500	73,241,893	52,294,408	3,911,805	141,038	3,770,767	12,869.51	7.21%
200,001 or more	778	3,440,830,525	4,422,661	114,576,892	83,187,585	46	127,200	732	154,824,746	1,101	2,206,447	3,315,061,439	736,775,664	56,725,710	7,190,957	49,534,753	63,669.35	6.72%
TOTAL	101,501	13,047,157,613	128,542	323,904,133	557,312,519	52,373	156,661,176	49,128	1,341,085,849	136,698	321,410,697	10,994,591,505	2,502,812,785	197,903,726	11,877,557	186,026,169	1,832.75	6.59%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																		
FAGI Level																		
Non-Positive AGI	4,460	(784,943,104)	(175,996)	135,293,357	31,200,458	1,161	3,120,200	3,299	34,810,249	4,917	11,739,339	(730,519,993)	(85,642,042)	1,479,168	80,693	1,398,475	313.56	-0.18%
\$ 1 - 3,999	7,980	8,176,353	1,025	338,712	2,837,400	2,953	8,568,429	5,027	4,061,833	8,547	21,148,440	(28,100,637)	(138,023,741)	13,595	222	13,373	1.68	0.16%
4,000 - 9,999	7,551	53,704,055	7,112	923,642	13,245,660	6,161	18,803,134	1,390	7,366,851	8,980	22,333,847	(7,121,795)	(8,385,308)	513,275	34,595	478,680	63.39	0.89%
10,000 - 14,999	7,133	89,301,619	12,520	565,758	15,694,285	5,749	17,360,528	1,384	9,719,848	9,176	22,661,490	24,431,226	21,006,743	1,875,861	131,260	1,744,601	244.58	1.95%
15,000 - 19,999	7,920	138,825,042	17,528	241,240	19,817,278	6,193	18,671,336	1,727	13,085,248	10,578	26,261,400	61,231,020	55,190,617	3,906,695	242,734	3,663,961	462.62	2.64%
20,000 - 24,999	8,546	192,232,684	22,494	319,883	21,826,472	6,333	18,965,616	2,213	17,770,559	11,768	29,145,855	104,844,065	96,781,917	6,512,753	349,530	6,163,223	721.18	3.21%
25,000 - 29,999	8,552	234,898,717	27,467	270,040	24,059,859	5,713	17,104,957	2,839	24,200,131	12,194	29,635,850	140,167,960	129,158,646	8,781,624	379,214	8,402,410	982.51	3.58%
30,000 - 39,999	15,182	528,267,868	34,796	712,424	50,873,943	8,514	25,447,021	6,668	61,880,511	21,541	53,234,477	337,544,340	318,208,589	21,544,130	859,818	20,684,312	1,362.42	3.92%
40,000 - 49,999	11,153	497,867,283	44,640	775,902	50,176,138	4,730	14,115,169	6,423	65,084,744	16,069	39,595,411	329,671,723	306,755,813	20,920,516	708,806	20,211,710	1,812.22	4.06%
50,000 - 59,999	6,928	378,086,216	54,574	712,641	40,726,580	2,143	6,430,844	4,785	52,026,859	9,983	19,955,609	259,658,965	240,354,468	16,451,488	326,004	16,125,484	2,327.58	4.27%
60,000 - 69,999	4,309	278,432,332	64,616	811,455	31,112,614	1,066	3,255,989	3,243	39,488,318	6,107	12,219,006	193,167,860	175,814,030	12,157,970	284,913	11,873,057	2,755.41	4.26%
70,000 - 79,999	2,813	209,950,928	74,636	681,125	23,415,804	613	1,809,936	2,200	29,025,778	3,958	7,946,200	148,434,335	132,520,898	9,297,621	188,618	9,109,003	3,238.18	4.34%
80,000 - 89,999	1,866	157,946,839	84,645	517,756	16,686,910	325	957,422	1,541	22,359,482	2,621	5,193,500	113,267,281	99,714,938	7,094,402	164,912	6,929,490	3,713.55	4.39%
90,000 - 99,999	1,334	126,208,905	94,609	542,616	13,223,556	175	510,000	1,159	16,743,480	1,989	3,811,020	92,463,465	80,696,373	5,747,387	137,148	5,610,239	4,205.58	4.45%
100,000 - 149,999	2,834	336,690,046	118,804	2,799,604	34,262,573	333	948,507	2,501	40,660,186	3,921	7,829,706	255,788,678	209,894,201	15,194,186	489,826	14,704,360	5,188.55	4.37%
150,000 - 199,999	863	147,707,744	171,156	1,555,389	13,155,877	89	229,800	774	16,335,592	1,266	2,526,500	117,015,364	90,266,900	6,658,963	256,747	6,402,216	7,418.56	4.33%
200,000 - 499,999	1,118	331,925,900	296,893	7,015,545	25,583,738	88	249,600	1,030	35,868,797	1,613	3,232,947	274,006,363	181,804,425	13,718,294	598,397	13,119,897	11,735.15	3.95%
500,000 - 999,999	307	217,171,302	707,398	6,807,706	9,726,631	13	50,888	294	20,291,338	469	939,000	192,971,151	76,198,418	5,847,341	443,578	5,403,763	17,601.83	2.49%
1,000,000 or more	652	9,904,706,883	15,191,268	163,019,338	119,686,743	21	61,800	631	830,306,045	1,001	2,001,500	9,115,670,133	520,496,900	40,188,457	6,200,542	33,987,915	52,128.70	0.34%

TABLE 5A. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION																				
Income Level	Aggregate Number of Returns Filed [MFS]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction++:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS-SD Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	MFS Returns [%]	Deduction Amount [\$3,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																				
No Taxable Income	25,149	106,380,157	9,656	18,979,021	75,932,075	11,017	43.8%	33,565,133	3,047	14,134	34,467,389	(18,605,419)	(70,971,591)	381.5%	-17.5%	-	-	-	-	-
\$ 1 - 2,000	4,163	40,142,693	14,534	1,302,250	6,174,407	2,762	66.3%	8,278,235	2,997	3,619	8,844,468	18,147,833	2,658,754	14.7%	45.2%	159,639	32,255	127,384	46.12	4.79%
2,001 - 4,000	3,421	37,273,589	15,557	124,714	4,598,145	2,396	70.0%	7,149,865	2,984	3,216	7,920,800	17,729,493	7,199,942	40.6%	47.6%	432,754	67,757	364,997	152.34	5.07%
4,001 - 6,000	3,294	38,313,400	16,514	75,662	4,342,622	2,320	70.4%	6,987,958	3,012	3,153	7,787,216	19,271,266	11,635,728	60.4%	50.3%	699,395	84,327	615,068	265.12	5.29%
6,001 - 10,000	6,688	89,365,022	19,140	111,757	8,173,511	4,669	69.8%	14,034,985	3,006	6,554	16,018,618	51,249,665	37,358,904	72.9%	57.3%	2,244,017	208,475	2,035,542	435.97	5.45%
10,001 - 10,625	1,012	14,146,871	20,124	9,449	813,119	703	69.5%	2,130,098	3,030	1,011	2,493,500	8,719,603	7,253,512	83.2%	61.6%	435,560	37,078	398,482	566.83	5.49%
10,626 - 12,750	3,539	50,038,871	21,025	41,383	3,378,871	2,380	67.3%	7,134,035	2,997	3,337	8,238,600	31,328,748	27,847,028	88.9%	62.6%	1,697,054	111,158	1,585,896	666.34	5.70%
12,751 - 15,000	3,900	59,059,038	23,016	50,124	2,779,157	2,566	65.8%	7,727,225	3,011	3,646	9,007,200	39,595,580	35,583,194	89.9%	67.0%	2,218,896	133,924	2,084,972	812.54	5.86%
15,001 - 17,000	3,580	59,972,066	25,380	66,280	2,756,374	2,363	66.0%	7,103,449	3,006	3,297	8,167,503	42,011,020	37,804,042	90.0%	70.1%	2,395,979	126,318	2,269,661	960.50	6.00%
17,001 - 20,000	5,176	89,998,781	27,198	58,066	4,191,403	3,309	63.9%	9,923,334	2,999	4,826	11,596,200	64,345,910	61,200,729	95.1%	71.5%	3,933,416	185,412	3,748,004	1,132.67	6.12%
20,001 - 21,250	2,137	38,205,861	29,010	36,429	1,480,763	1,317	61.6%	3,931,500	2,985	1,903	4,462,150	28,367,877	27,164,660	95.8%	74.3%	1,762,023	66,106	1,695,917	1,287.71	6.24%
21,251 - 25,000	5,773	107,751,071	31,497	106,166	3,965,576	3,421	59.3%	10,196,508	2,981	4,707	11,595,600	82,099,553	78,927,515	96.1%	76.2%	5,162,447	195,954	4,966,493	1,451.77	6.29%
25,001 - 30,000	7,170	143,330,137	36,415	165,244	4,595,306	3,936	54.9%	11,670,521	2,965	5,343	13,123,590	114,105,964	107,921,866	94.6%	79.6%	7,137,385	222,711	6,914,674	1,756.78	6.41%
30,001 - 40,000	10,448	204,409,588	42,268	203,353	4,674,150	4,836	48.1%	14,263,111	2,949	6,547	16,019,100	169,656,580	166,251,352	98.0%	83.0%	11,125,396	346,556	10,778,840	2,228.88	6.48%
40,001 - 50,000	5,912	111,933,226	52,650	124,721	3,033,905	2,126	36.0%	6,173,661	2,904	2,850	6,193,850	96,656,531	94,257,023	97.5%	86.4%	6,372,727	124,918	6,247,809	2,938.76	6.63%
50,001 - 60,000	3,271	66,129,728	64,960	86,450	2,286,485	1,018	31.1%	2,932,213	2,880	1,360	2,731,700	58,265,780	55,342,340	95.0%	88.1%	3,799,125	87,781	3,711,344	3,645.72	6.71%
60,001 - 75,000	2,782	51,389,370	74,912	9,046	1,246,691	686	24.7%	1,974,945	2,879	915	1,837,000	46,339,780	45,689,658	98.6%	90.2%	3,210,846	69,652	3,141,194	4,579.00	6.88%
75,001 - 80,000	568	11,651,603	107,885	30,860	399,631	108	19.0%	307,200	2,844	143	286,000	10,689,632	8,354,457	78.2%	91.7%	595,492	10,558	584,934	5,416.06	7.00%
80,001 - 100,000	1,457	18,974,486	98,313	49,222	836,352	193	13.2%	536,400	2,779	258	508,200	17,142,756	17,058,400	99.5%	90.3%	1,229,111	40,448	1,188,663	6,158.88	6.97%
100,001 - 120,000	711	9,485,254	120,067	29,238	464,339	79	11.1%	196,800	2,491	100	202,000	8,651,353	8,605,659	99.5%	91.2%	628,916	32,353	596,563	7,551.43	6.93%
120,001 - 160,000	679	25,307,940	290,896	120,997	815,860	87	12.8%	232,800	2,676	129	250,000	24,130,277	11,758,804	48.7%	95.3%	869,438	45,036	824,402	9,475.89	7.01%
160,001 - 200,000	293	8,828,037	252,230	51,251	398,354	35	11.9%	84,000	2,400	54	108,000	8,288,934	6,240,725	75.3%	93.9%	466,812	10,597	456,215	13,034.71	7.31%
200,001 or more	778	27,341,609	594,383	346,520	884,407	46	5.9%	127,200	2,765	60	120,500	26,556,382	22,345,916	84.1%	97.1%	1,709,673	326,314	1,383,359	30,073.02	6.19%
TOTAL	101,501	1,409,428,398	26,911	22,178,203	138,221,143	52,373	51.6%	156,661,176	2,991	71,162	171,979,184	964,745,098	807,488,218	83.7%	68.4%	58,286,101	2,565,688	55,720,413	1,063.91	6.34%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	4,460	(50,760,812)	(43,722)	20,116,838	3,364,335	1,161	26.0%	3,120,200	2,688	1,368	3,200,770	(40,329,279)	(30,890,342)	76.6%	79.4%	7,864	11	7,853	6.76	-0.02%
\$ 1 - 3,999	7,980	6,355,347	2,152	140,639	1,834,723	2,953	37.0%	8,568,429	2,902	3,388	8,281,928	(12,189,074)	(13,298,711)	109.1%	-191.8%	4,267	187	4,080	1.38	0.06%
4,000 - 9,999	7,551	43,805,688	7,110	72,391	8,980,690	6,161	81.6%	18,803,134	3,052	7,329	18,251,035	(2,156,780)	(2,917,240)	135.3%	-4.9%	405,908	30,641	375,267	60.91	0.86%
10,000 - 14,999	7,133	71,963,930	12,518	96,198	10,187,222	5,749	80.6%	17,360,528	3,020	7,463	18,433,190	26,079,188	22,872,995	87.7%	36.2%	1,636,782	121,310	1,515,472	263.61	2.11%
15,000 - 19,999	7,920	108,427,246	17,508	134,397	12,613,043	6,193	78.2%	18,671,336	3,015	8,350	20,652,400	56,624,864	51,505,083	91.0%	52.2%	3,337,594	217,849	3,119,745	503.75	2.88%
20,000 - 24,999	8,546	142,353,314	22,478	150,020	12,147,246	6,333	74.1%	18,965,616	2,995	8,847	21,919,668	89,470,804	82,154,482	91.8%	62.9%	5,323,241	292,101	5,031,140	794.43	3.53%
25,000 - 29,999	8,552	156,616,174	27,414	44,301	11,860,365	5,713	66.8%	17,104,957	2,994	8,356	20,153,550	107,541,603	98,597,900	91.7%	68.7%	6,555,236	292,562	6,262,674	1,096.21	4.00%
30,000 - 39,999	15,182	294,356,316	34,573	249,001	22,235,230	8,514	56.1%	25,447,021	2,989	12,224	30,195,293	216,727,773	202,476,767	93.4%	73.6%	13,501,745	534,295	12,967,450	1,523.07	4.41%
40,000 - 49,999	11,153	209,737,351	44,342	167,821	18,229,117	4,730	42.4%	14,115,169	2,984	6,859	16,936,750	160,624,136	146,325,052	91.1%	76.6%	9,907,470	346,578	9,560,892	2,021.33	4.56%
50,000 - 59,999	6,928	116,542,463	54,383	176,187	11,059,546	2,143	30.9%	6,430,844	3,001	3,145	6,306,600	92,921,660	82,920,936	89.2%	79.7%	5,628,958	113,672	5,515,286	2,573.63	4.73%
60,000 - 69,999	4,309	68,786,602	64,528	54,667	7,301,342	1,066	24.7%	3,255,989	3,054	1,472	2,950,700	55,333,238	47,452,619	85.8%	80.4%	3,273,621	85,182	3,188,439	2,991.03	4.64%
70,000 - 79,999	2,813	45,762,983	74,654	30,668	4,894,965	613	21.8%	1,809,936	2,953	856	1,723,600	37,365,150	31,436,226	84.1%	81.6%	2,207,002	37,080	2,169,922	3,539.84	4.74%
80,000 - 89,999	1,866	27,432,197	84,407	49,606	3,134,451	325	17.4%	957,422	2,946	474	922,500	22,667,430	18,074,001	80.4%	81.9%	1,276,702	35,433	1,241,269	3,819.29	4.52%
90,000 - 99,999	1,334	16,547,870	94,559	24,939	1,926,803	175	13.1%	510,000	2,914	261	514,500	13,621,506	10,788,855	79.2%	82.3%	769,344	16,952	752,392	4,299.38	4.55%
100,000 - 149,999	2,834	39,184,498	117,671	120,208	4,652,242	333	11.8%	948,507	2,848	458	917,200	32,786,757	23,516,258	71.7%	83.7%	1,698,287	92,531	1,605,756	4,822.09	4.10%
150,000 - 199,999	863	15,080,371	169,442	119,392	1,138,641	89	10.3%	229,800	2,582	139	270,000	13,561,322	9,817,529	72.4%	89.9%	725,741	22,052	703,689	7,906.62	4.67%
200,000 - 499,999	1,118	25,358,506	288,165	217,611	1,806,189	88	7.9%	249,600	2,836	125	253,500	23,266,828	13,707,859	58.9%	91.8%	1,032,570	3,823	1,028,747	11,690.31	4.06%
500,000 - 999,999	307	8,943,645	687,973	80,369	232,067	13	4.2%	50,888	3,914	21	42,000	8,								

TABLE 5B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS																				
Income Level	Aggregate Number of Returns Filed [MFS]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS-ID Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All MFS Returns Filed [%]	Deduction Amount	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount	[before residency proration] [\$]	[after residency proration] [\$]	Effective Pro-ration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	25,149	2,353,721,872	166,553	102,694,883	157,383,238	14,132	56.2%	334,296,770	23,655	16,365	39,377,663	1,925,359,084	(250,556,927)	-13.0%	81.8%	-	-	-	-	-
\$ 1 - 2,000	4,163	174,636,642	124,651	14,912,750	12,469,160	1,401	33.7%	36,242,092	25,869	1,896	4,410,512	136,427,628	1,269,501	0.9%	78.1%	76,156	8,407	67,749	48.36	5.34%
2,001 - 4,000	3,421	229,467,547	223,871	1,769,878	7,835,428	1,025	30.0%	62,707,722	61,178	1,458	3,442,600	157,251,675	3,082,193	2.0%	68.5%	185,239	19,271	165,968	161.92	5.38%
4,001 - 6,000	3,294	319,812,467	328,350	6,728,991	8,712,422	974	29.6%	46,300,403	47,536	1,489	3,307,600	268,221,033	4,859,972	1.8%	83.9%	292,087	23,384	268,703	275.88	5.53%
6,001 - 10,000	6,688	361,896,039	179,245	13,914,425	15,393,304	2,019	30.2%	98,641,599	48,857	2,856	6,847,500	254,928,061	16,233,463	6.4%	70.4%	975,078	66,413	908,665	450.06	5.60%
10,001 - 10,625	1,012	33,108,388	107,147	774,647	2,429,862	309	30.5%	5,959,532	19,287	420	1,011,000	24,482,641	3,189,292	13.0%	73.9%	191,526	10,614	180,912	585.48	5.67%
10,626 - 12,750	3,539	151,794,384	130,970	327,683	6,143,476	1,159	32.7%	20,610,807	17,783	1,672	4,012,300	121,355,484	13,520,077	11.1%	79.9%	823,610	46,288	777,322	670.68	5.75%
12,751 - 15,000	3,900	340,819,901	255,487	5,731,213	5,952,988	1,334	34.2%	81,744,909	61,278	1,887	4,582,105	254,271,112	18,576,721	7.3%	74.6%	1,158,991	57,707	1,101,284	825.55	5.93%
15,001 - 17,000	3,580	69,171,199	56,837	1,606,804	4,876,232	1,217	34.0%	13,660,009	11,224	1,758	4,257,500	47,984,262	19,482,337	40.6%	69.4%	1,234,780	59,241	1,175,539	965.93	6.03%
17,001 - 20,000	5,176	185,553,942	99,386	140,313	7,668,246	1,867	36.1%	23,930,615	12,818	2,665	6,450,600	147,644,794	34,497,775	23.4%	79.6%	2,217,008	88,266	2,128,742	1,140.19	6.17%
20,001 - 21,250	2,137	58,499,008	71,340	2,173,229	3,590,002	820	38.4%	11,197,433	13,655	1,168	2,813,500	16,892,167	39,272	39.2%	73.6%	1,095,510	47,149	1,048,361	1,278.49	6.21%
21,251 - 25,000	5,773	117,293,098	49,870	377,514	7,890,991	2,352	40.7%	23,110,431	9,826	3,336	8,057,867	78,611,323	54,324,743	69.1%	67.0%	3,553,472	123,691	3,429,781	1,458.24	6.31%
25,001 - 30,000	7,170	278,822,134	86,216	1,128,304	9,530,213	3,234	45.1%	36,463,782	11,275	4,552	10,831,164	223,125,279	88,839,043	39.8%	80.0%	5,875,916	188,917	5,686,999	1,758.50	6.40%
30,001 - 40,000	10,048	295,763,681	56,747	1,548,747	15,662,284	5,212	51.9%	50,970,750	9,779	7,274	16,519,914	214,159,480	181,204,121	84.6%	72.4%	12,131,966	307,249	11,824,717	2,268.75	6.53%
40,001 - 50,000	5,912	915,788,186	241,888	1,678,241	15,179,601	3,786	64.0%	126,813,048	33,495	5,293	10,759,509	764,714,269	169,075,807	22.1%	83.5%	11,434,128	218,730	11,215,398	2,962.33	6.60%
50,001 - 60,000	3,271	286,281,582	127,067	7,727,197	8,580,507	2,253	68.9%	28,684,602	12,732	3,062	6,141,726	250,601,944	122,835,886	49.0%	87.5%	8,435,642	192,524	8,243,118	3,658.73	6.71%
60,001 - 75,000	2,782	276,514,039	131,925	3,111,966	9,770,408	2,096	75.3%	34,858,667	16,631	2,859	5,719,000	229,277,924	139,995,041	61.1%	82.9%	9,840,991	237,892	9,603,099	4,581.63	6.86%
75,001 - 80,000	568	887,405,742	1,929,143	2,096,670	3,425,347	460	81.0%	19,710,075	42,848	604	1,209,500	865,157,496	35,953,171	4.1%	97.5%	2,536,318	37,585	2,498,733	5,432.03	7.02%
80,001 - 100,000	1,457	183,995,272	145,566	1,450,122	8,093,588	1,264	86.8%	16,766,461	13,265	1,821	3,458,006	157,127,339	112,054,375	71.3%	85.4%	8,071,329	204,467	7,866,862	6,223.78	7.02%
100,001 - 120,000	711	268,545,066	424,913	1,852,572	5,228,269	632	88.9%	25,601,203	40,508	865	1,735,000	237,833,164	68,942,921	29.0%	88.6%	5,038,939	139,423	4,899,516	7,752.40	7.11%
120,001 - 160,000	679	361,805,046	611,157	15,047,846	17,183,277	592	87.2%	83,232,019	140,595	826	1,654,500	274,783,096	80,939,457	29.5%	75.9%	5,987,909	239,567	5,748,342	9,710.04	7.10%
160,001 - 200,000	293	73,545,063	285,058	701,563	3,788,995	258	88.1%	4,758,172	18,443	369	746,500	64,952,959	46,053,683	70.9%	88.3%	3,444,993	130,441	3,314,552	12,847.10	7.20%
200,001 or more	778	3,413,488,916	4,663,236	114,230,372	82,303,538	732	94.1%	154,824,746	211,509	1,041	2,085,947	3,288,505,057	714,429,748	21.7%	96.3%	5,166,037	6,864,643	48,151,394	65,780.59	6.74%
TOTAL	101,501	11,637,729,215	236,886	301,725,930	419,091,376	49,128	48.4%	1,341,085,849	27,298	65,536	149,431,513	10,029,846,407	1,695,324,567	16.9%	86.2%	139,617,625	9,311,869	130,305,756	2,652.37	6.70%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	4,460	(734,182,292)	(222,547)	115,176,519	27,836,123	3,299	74.0%	34,810,249	10,552	3,549	8,538,569	(690,190,714)	(54,751,700)	7.9%	94.0%	1,471,304	80,682	1,390,622	421.53	-0.19%
\$ 1 - 3,999	7,980	1,821,006	362	198,073	1,002,677	5,027	63.0%	4,061,833	808	5,159	12,866,112	(15,911,543)	(124,725,030)	783.9%	-873.8%	9,328	35	9,293	1.85	0.51%
4,000 - 9,999	7,551	9,898,367	7,121	851,251	4,264,970	1,390	18.4%	7,366,851	5,300	1,651	4,082,812	(4,965,015)	(5,468,068)	110.1%	-50.2%	107,367	3,954	103,413	74.40	1.04%
10,000 - 14,999	7,133	17,337,689	12,527	469,560	5,579,063	1,384	19.4%	9,719,848	7,023	1,713	4,228,300	(1,647,962)	(1,866,252)	113.2%	-9.5%	239,079	9,950	229,129	165.56	1.32%
15,000 - 19,999	7,920	30,397,796	17,602	106,843	7,204,235	1,727	21.8%	13,085,248	7,577	2,228	5,609,000	4,606,156	3,685,534	80.0%	15.2%	569,101	24,885	544,216	315.12	1.79%
20,000 - 24,999	8,546	49,879,370	22,539	169,863	9,679,226	2,213	25.9%	17,770,559	8,030	2,921	7,226,187	15,373,261	14,627,435	95.1%	30.8%	1,189,512	57,429	1,132,083	511.56	2.27%
25,000 - 29,999	8,552	78,282,543	27,574	12,199,494	22,579,391	2,839	33.2%	24,200,131	8,524	3,838	9,482,300	32,626,357	30,560,746	93.7%	41.7%	2,226,388	86,652	2,139,736	753.69	2.73%
30,000 - 39,999	15,182	233,911,552	35,080	463,423	28,638,713	6,668	43.9%	61,880,511	9,280	9,317	23,039,184	120,816,567	115,731,822	95.8%	51.7%	8,042,385	325,523	7,716,862	1,157.30	3.30%
40,000 - 49,999	11,153	288,129,932	44,859	608,081	31,947,021	6,423	57.6%	65,084,744	10,133	9,210	22,658,661	169,047,587	160,430,761	94.9%	58.7%	11,013,046	362,228	10,650,818	1,658.23	3.70%
50,000 - 59,999	6,928	261,543,753	54,659	536,454	29,667,034	4,785	69.1%	52,026,859	10,873	6,838	13,649,009	166,737,305	157,433,532	94.4%	63.8%	10,822,530	212,332	10,610,198	2,217.39	4.06%
60,000 - 69,999	4,309	209,645,730	64,646	756,788	23,811,272	3,243	75.3%	39,488,318	12,176	4,635	9,268,306	137,834,622	128,361,411	93.1%	65.7%	8,884,349	199,731	8,684,618	2,677.96	4.14%
70,000 - 79,999	2,813	164,187,945	74,631	650,457	18,520,839	2,200	78.2%	29,025,778	13,194	3,102	6,222,600	111,069,185	101,084,672	91.0%	67.6%	7,090,619	151,538	6,939,081	3,154.13	4.23%
80,000 - 89,999	1,866	130,514,642	84,695	468,150	13,552,459	1,541	82.6%	22,359,482	14,510	2,147	4,271,000	90,799,851	81,640,937	89.9%	69.6%	5,817,700	129,479	5,688,221	3,691.25	4.36%
90,000 - 99,999	1,334	109,661,035	94,617	517,677	11,296,753	1,159	86.9%	16,743,480	14,446	1,728	3,296,520	78,841,959	69,907,518	88.7%	71.9%	4,978,043	120,196	4,857,847	4,191.41	4.43%
100,000 - 149,999	2,834	297,505,548	118,955	2,679,396	29,610,331	2,501	88.2%	40,660,186	16,258	3,463	6,912,506	223,001,921	186,377,943	83.6%	75.0%	13,495,899	397,295	13,098,604	5,237.35	4.40%
150,000 - 199,999	863	132,627,373	117,353	1,435,997	12,017,236	774	89.7%	16,335,592	21,105	1,127	2,256,500	103,454,042	80,449,371	77.8%	78.0%	5,933,222	234,695	5,698,527	7,362.44	4.30%
200,000 - 499,999	1,118	306,567,394	297,638	6,797,934	23,777,549	1,030	92.1%	35,868,797	34,824	1,488	2,979,447	250,739,535	168,096,566	67.0%	81.8%	12,685,724				

TABLE 7B. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Table with 20 columns: NCTI Level, Number of Returns Filed, Federal AGI, Average Federal AGI Value, Modifications to Federal AGI (Additions, Deductions), Itemized Deductions (Number of Returns, as % of Returns, Deduction Amount, Average ID Value), Personal Exemption Allowance (Number of Exemptions, Allowance Amount), Computed NC Taxable Income, NCTI as % of Federal AGI, Computed Gross Tax Liability, Total Credits Taken, Net Tax Liability, Average Net Tax Per Return, and Effective Tax Rate. The table is divided into three sections: A. BY SIZE OF NC TAXABLE INCOME, B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME, and C. BY FEDERAL AGI LEVEL.

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2012
Source: 2012 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error
*Effective tax rate for NCTI basis=Net Tax as a % of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
**Effective tax rate for FAGI basis=Net Tax as a % of Federal Adjusted Gross Income
**Tax credits taken=value of nonrefundable credits plus the portion of refundable credits (NC-EITC) used to reduce tax liability.
Amounts shown include a total value of \$2,184,020 in NC-EITC used as offset to reduce computed tax liability. Any portion of NC-EITC that exceeds tax liability is refundable to the taxpayer
+In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount claimed under the Code.
Basic standard deduction allowances vary according to filing status: MFJ/QW=\$6,000; S=\$3,000; MFS=\$3,000; and HoH=\$4,400. Additional standard deduction allowances of \$600 (married individuals) or \$750 (unmarried individuals) apply for the aged or blind.
Claiming itemized deductions on the federal return is a prerequisite for claiming itemized deductions on the NC D-400 return. NC does not allow a deduction for state and local taxes and foreign income taxes
++\$2,500 (\$2,000 for higher income levels) per exemption claimed on federal income tax return; allowable amount based on filing status and FAGI.

TABLE C1. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

County	2012 Population	Number of Returns Filed		Federal AGI [includes returns with deficit]		Modifications to FAGI:		Deduction Amount** [\$105-134.6(a)2]				Personal Exemption Allowance Based on FS and FAGI [\$2,500 or \$2,000]	North Carolina Taxable Income		Computed Gross Tax [before application of tax credits]	Total Credits**	Net Tax Liability [after application of tax credits]			Net Tax as a % of Total Returns	Avg Net Tax Per Return	Effective Tax Rate*				
		No Tax Liability [after tax credits]		Amount	Average Per Return	Additions	Deductions	Basic Standard Deduction		Itemized Deduction			[before residency proration]	[after residency proration]			Total Credits**	Amount	Amt				Rank			
		Total	as a % of County Returns					S-\$3,000	MFS-\$3,000	As claimed under the Code with limited exception	Return Count													as a % of Total	Amount	Return Count
				MEJ/QW=\$6,000	Return Count	as a % of Total	Amount																			
Alamance.....	153,033	63,291	14,486	22.9%	3,024,853,509	47,793	30,598,992	348,445,676	42,941	67.8%	185,618,003	20,350	32.2%	321,688,998	315,628,896	1,884,070,928	1,868,579,722	133,523,419	6,898,477	126,624,942	827	20	1.3%	2,001	6.4%	4.2%
Alexander.....	37,361	14,390	3,425	23.8%	586,873,217	40,783	12,479,878	73,969,952	10,729	74.6%	48,708,499	3,661	25.4%	52,580,204	73,603,500	350,491,390	348,300,260	24,799,574	1,351,496	23,448,078	628	48	0.2%	1,629	6.3%	4.0%
Allegany.....	11,028	4,233	1,480	35.0%	126,574,033	38,406	15,618,509	32,707,740	3,293	77.8%	15,048,389	940	22.2%	15,048,389	6,203,636	34,004,004	79,498,266	6,203,636	701,646	5,501,990	499	71	0.1%	1,300	6.0%	3.4%
Anson.....	26,656	8,866	2,770	31.2%	305,704,441	34,481	2,779,595	45,795,852	6,805	76.8%	29,445,228	2,061	23.2%	29,325,671	45,283,305	158,633,980	157,557,647	11,282,296	1,160,575	10,121,721	380	97	0.1%	1,421	5.9%	3.3%
Ash.....	27,326	10,239	3,069	30.0%	400,756,735	39,140	8,753,896	71,405,489	7,785	76.0%	36,533,295	2,454	24.0%	40,427,641	51,024,423	210,119,783	206,822,104	15,590,444	1,043,019	14,547,425	532	63	0.1%	1,142	6.2%	3.6%
Avery.....	17,795	6,039	1,917	31.7%	222,415,793	36,830	8,613,633	44,134,097	4,624	76.6%	21,116,223	1,415	23.4%	24,645,153	29,624,552	111,509,401	109,733,444	8,492,222	482,464	8,009,758	450	86	0.1%	1,326	6.3%	3.6%
Beaufort.....	48,008	19,346	5,631	29.1%	900,233,866	46,533	12,091,542	159,070,651	49,340	71.8%	62,611,388	5,460	28.2%	67,320,751	97,399,208	505,823,410	498,901,113	36,474,531	2,024,282	34,450,249	718	32	0.3%	1,781	6.4%	3.8%
Bertie.....	20,767	7,290	2,224	30.5%	256,316,400	35,160	3,440,150	37,835,276	5,844	80.2%	25,801,202	1,446	19.8%	20,456,709	37,444,470	138,218,893	137,233,203	9,770,631	1,177,314	8,593,317	414	90	0.1%	1,179	5.8%	3.4%
Bladen.....	35,146	11,921	3,412	28.6%	643,106,641	38,848	10,822,290	73,238,098	9,055	76.0%	40,283,045	2,866	24.0%	44,639,890	63,911,781	250,137,730	250,137,730	18,545,941	1,320,296	17,225,645	490	78	0.2%	1,445	6.2%	3.7%
Brunswick.....	112,701	45,725	12,283	26.9%	2,418,030,262	52,882	29,803,494	496,571,720	28,200	61.7%	130,017,477	17,525	38.3%	301,241,297	213,791,007	1,306,211,723	1,235,898,718	91,728,314	6,555,929	85,172,385	756	27	0.8%	1,863	6.3%	3.5%
Buncombe.....	245,228	108,463	26,699	24.6%	5,584,984,595	51,492	101,294,454	789,896,143	72,870	67.2%	305,337,030	35,593	32.8%	659,470,256	493,214,755	3,438,360,865	3,349,628,393	249,859,259	13,623,662	236,235,597	963	16	2.4%	2,178	6.5%	4.2%
Burke.....	90,051	33,244	8,623	25.9%	1,363,559,282	41,017	8,265,913	202,892,690	25,123	75.6%	113,164,625	8,121	24.4%	124,137,907	169,620,580	762,009,585	749,879,966	54,174,456	3,178,817	50,995,639	566	57	0.5%	1,534	6.3%	3.7%
Cabarrus.....	183,806	75,010	16,338	21.8%	4,305,222,818	57,395	38,881,528	422,531,661	44,157	58.9%	187,599,250	30,853	41.1%	915,958,413	2,826,474,570	2,290,181,433	2,015,582,353	14,832,394	186,749,959	1,016	13	1.9%	2,490	6.4%	4.3%	
Caldwell.....	82,590	30,658	7,739	25.2%	1,232,231,749	40,193	12,039,960	153,496,190	23,218	75.7%	105,037,509	7,440	24.3%	110,422,858	156,273,248	719,041,904	718,444,487	51,495,975	2,767,427	48,728,548	590	55	0.5%	1,589	6.3%	4.0%
Camden.....	10,076	4,053	1,408	24.9%	224,499,880	55,391	1,539,137	38,484,293	3,289	61.5%	11,121,054	1,559	38.5%	24,429,658	20,131,750	131,872,262	127,151,938	2,454,633	6,625,685	658	45	0.1%	1,635	4.9%	3.0%	
Carter.....	68,151	28,886	8,441	29.2%	1,479,039,447	51,203	23,914,827	316,016,881	29,450	67.3%	86,439,032	9,436	32.7%	162,643,633	330,899,614	779,808,646	790,094,714	59,094,714	2,767,096	56,327,618	827	21	0.6%	1,950	6.5%	3.8%
Caswell.....	23,557	8,749	2,231	25.5%	349,590,445	39,958	3,480,716	45,735,922	6,581	75.2%	29,794,611	2,168	24.8%	31,836,738	44,113,216	201,590,804	200,500,328	14,129,371	2,395,810	11,733,561	498	73	0.1%	1,341	5.5%	3.4%
Catawba.....	155,353	69,535	18,275	26.2%	3,497,906,730	50,304	57,934,680	413,296,569	48,150	69.8%	185,980,680	21,385	30.8%	386,890,709	348,611,794	2,227,073,770	2,204,808,039	161,521,448	8,267,555	153,253,893	984	14	1.5%	2,204	6.5%	4.4%
Chatham.....	66,618	27,149	6,147	22.6%	1,970,355,005	72,576	26,293,490	274,474,854	15,804	58.2%	69,495,577	11,345	21.1%	225,102,617	133,046,137	1,294,469,496	1,247,316,694	92,214,979	5,025,115	87,189,864	1,309	4	0.9%	3,212	6.6%	4.4%
Cherokee.....	27,512	9,799	3,237	33.3%	361,593,428	36,901	3,257,036	66,678,536	7,380	75.3%	35,033,257	2,419	24.8%	39,653,310	49,198,292	167,287,063	168,182,956	12,772,828	1,396,346	11,376,482	414	91	0.1%	1,161	5.9%	3.1%
Chowan.....	14,836	5,979	1,830	30.6%	293,464,442	49,083	5,073,566	53,449,117	4,236	70.8%	18,778,523	1,743	29.2%	30,006,690	29,752,700	166,551,068	163,277,233	12,321,100	1,449,968	10,871,132	733	29	0.1%	1,818	6.1%	3.7%
Clay.....	10,729	3,997	1,376	34.4%	158,530,556	39,662	2,702,544	33,683,071	2,863	71.6%	17,304,140	1,134	28.4%	19,768,520	19,170,005	57,460,364	71,580,323	5,685,407	978,679	4,706,728	439	88	0.0%	1,178	5.5%	3.0%
Cleveland.....	97,800	38,104	10,156	26.7%	1,624,083,141	42,622	13,376,274	213,486,774	27,487	72.1%	122,611,311	10,617	27.9%	165,553,089	195,898,819	939,909,422	932,278,404	66,440,921	5,940,519	60,500,402	619	51	0.6%	1,588	6.1%	3.7%
Columbus.....	58,107	19,896	6,137	30.8%	770,075,815	38,705	6,253,370	74,126,411	4,802	24.1%	17,911,542	4,802	24.1%	74,991,542	102,723,023	422,097,904	420,468,039	30,638,771	3,216,113	27,422,658	472	84	0.3%	1,378	6.0%	3.6%
Craven.....	105,080	38,612	10,870	28.2%	1,986,681,655	51,452	25,310,441	386,244,533	26,285	68.1%	116,872,302	12,327	31.9%	202,343,703	186,693,423	1,119,837,731	1,078,086,998	78,997,364	3,710,871	75,186,493	716	33	0.7%	1,947	6.5%	3.8%
Cumberland.....	331,279	111,123	33,797	30.4%	4,997,295,088	44,971	36,453,068	870,312,723	77,991	70.2%	330,434,310	33,132	29.8%	529,451,543	548,681,162	2,754,868,418	2,681,642,086	190,888,959	9,870,889	180,988,070	546	59	1.8%	1,629	6.4%	3.6%
Currituck.....	24,165	9,293	2,539	27.3%	484,830,182	52,172	3,920,920	83,273,555	5,694	61.3%	24,942,357	3,599	38.7%	59,931,095	44,191,901	276,412,194	265,015,791	19,125,588	7,027,587	12,097,971	501	70	0.1%	1,302	4.3%	2.5%
Dare.....	34,816	16,829	4,423	26.3%	880,551,048	50,541	32,386,474	188,584,014	10,714	63.3%	24,336,474	6,115	36.3%	140,978,216	176,637,672	438,887,482	435,746,727	33,909,428	2,439,392	31,470,036	904	17	0.3%	1,870	6.3%	3.7%
Davidson.....	163,683	66,862	15,625	23.4%	3,002,897,961	44,912	30,821,718	357,830,745	46,616	69.7%	185,211,411	20,246	30.6%	337,337,498	184,316,675	1,082,210,995	1,082,210,995	128,840,284	5,929,258	122,911,026	751	28	1.2%	1,838	6.4%	4.1%
Davis.....	41,497	17,283	3,864	22.4%	1,039,516,538	60,147	9,958,501	128,524,076	10,790	62.4%	66,678,467	6,493	37.3%	120,424,650	86,292,968	662,038,840	662,038,840	1,652,211,105	45,228,450	1,090	10	0.5%	2,617	6.5%	4.4%	
Duplin.....	60,100	20,479	6,164	30.1%	726,414,918	35,471	84,637,931	125,180,449	16,676	81.4%	74,783,222	3,803	18.6%	58,193,580	117,179,830	435,715,768	431,732,543	32,682,646	2,704,294	29,978,352	499	72	0.3%	1,464	6.2%	4.1%
Durham.....	280,921	121,825	27,134	22.3%	7,184,866,888	58,977	53,766,801	725,829,630	73,959	60.7%	225,917,062	37,866	39.3%	802,056,390	579,126,293	3,440,059,374	3,440,059,374	15,928,575	324,130,799	1,154	6	3.2%	2,661	6.6%	4.5%	
Edgecombe.....	56,039	20,723	6,698	32.3%	741,618,953	35,787	13,766,385	94,436,662	16,296	76.8%	68,191,048	4,427	21.4%	72,728,813	107,296,863	460,778,482	29,455,639	2,607,038	26,868,601	479	81	0.3%	1,296	6.1%	3.6%	
Forsyth.....	357,483	149,660	34,852	23.3%	8,855,111,638	59,168	70,351,344	942,246,941	94,069	62.9%	396,045,128	55,591	37.1%	937,729,854	5,878,049,391	5,817,568,542	5,817,568,542	423,673,944	19,490,102	404,183,842	1,131	8	4.0%	2,701	6.6%	4.6%
Franklin.....	61,633	21,642	5,318	24.6%	979,447,241	45,257	6,414,303	126,482,769	14,343	66.3%	63,561,313	7,299	33.7%	107,764,003	113,346,371	574,707,270	567,597,336	40,854,830	2,081,355	38,803,475	625	49	0.4%	1,779	6.3%	3.9%
Gaston.....	208,704	83,437	19,463	23.3%	4,080,998,914	48,911	41,826,447	459,961,955	55,683	67.7%	239,975,464	27,754	33.3%	482,417,072	420,763,660	2,551,927,210	2,520,470,714	180,218,482	12,538,075	167,680						

TABLE CL. TAX YEAR 2012 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2012 Population	Number of Returns Filed		Federal AGI (includes returns with deficit)		Modifications to FAGE:		Deduction Amount++ [§ 105-134.6(a)2]						Personal Exemption Allowance Based on FS and FAGI (\$2,500 or \$2,000)	North Carolina Taxable Income		Computed Gross Tax [before application of tax credits]	Total Credits Taken**	Net Tax Liability [after application of tax credits]			Net Tax as a % of Total Return	Avg Net Tax Per Return	Effective Tax Rate*		
		Total	County	No Tax Liability [after tax credits]		Amount	Average Per Return	Additions	Deductions	Basic Standard Deduction			Itemized Deduction			[before residency proration]			[after residency proration]	Amount	Amt				Rank	
				Allowances:						Allowances:			Allowances:													
				MFS-\$3,000						MFS-\$3,000			As claimed under the Code with limited exception													
				MFI/QW=\$6,000	Return Count					as a % of Total	Amount	Return Count	as a % of Total		Amount											
Northampton.....	21,521	7,239	2,376	32.8%	275,837,578	38,104	2,629,311	50,671,037	5,512	76.1%	24,158,195	1,727	23.9%	26,080,683	36,235,970	141,321,004	139,722,247	10,116,556	1,641,698	8,474,858	394	93	0.1%	1,171	5.6%	3.1%
Onslow.....	190,187	53,254	15,834	29.7%	2,289,320,833	42,989	17,761,910	434,108,559	39,734	74.6%	174,154,113	13,520	25.4%	204,910,162	264,081,200	1,229,828,709	1,106,059,862	80,526,179	4,035,759	76,490,420	402	92	0.8%	1,436	6.3%	3.3%
Orange.....	138,330	54,785	10,830	19.8%	4,718,801,152	86,133	41,248,949	511,552,284	30,649	55.9%	119,219,111	24,136	44.1%	517,015,006	517,775,739	3,360,487,961	3,266,764,927	243,158,599	11,988,249	231,170,350	1,671	1	2.3%	4,220	6.8%	4.9%
Familico.....	13,208	5,028	1,566	31.1%	247,578,692	49,240	3,453,472	55,520,223	3,528	70.2%	16,222,153	1,500	29.8%	25,796,526	23,687,700	129,805,562	128,392,447	9,673,955	483,744	9,190,211	696	38	0.1%	1,828	6.5%	3.7%
Pasquotank.....	40,179	14,983	4,653	31.1%	661,352,767	44,140	3,667,106	120,702,566	10,563	70.5%	45,852,173	4,420	29.5%	69,474,384	72,450,366	356,540,384	346,802,606	25,159,224	4,199,797	20,959,427	522	67	0.2%	1,399	5.6%	3.2%
Pender.....	54,259	20,417	5,400	26.4%	959,966,708	47,018	7,564,997	144,841,455	13,686	67.0%	61,005,164	6,731	33.0%	108,238,215	103,662,127	549,787,744	532,764,806	38,888,609	1,903,558	36,955,051	681	41	0.4%	1,810	6.4%	3.8%
Perquimans.....	13,692	5,104	1,593	31.2%	243,274,201	47,663	5,738,879	55,440,237	3,463	67.8%	16,127,669	1,641	32.2%	27,094,291	25,067,900	125,282,883	122,439,561	8,956,144	1,394,677	7,561,467	552	58	0.1%	1,481	5.7%	3.1%
Person.....	39,394	15,518	3,880	25.0%	676,135,771	43,571	4,484,464	83,385,801	10,726	69.1%	47,349,275	4,792	30.9%	68,998,228	77,497,465	403,589,466	399,954,767	28,350,657	1,966,744	26,383,913	670	44	0.3%	1,700	6.2%	3.9%
Pitt.....	172,569	63,991	16,148	25.2%	3,376,969,473	52,773	30,860,507	401,073,691	43,707	68.3%	180,338,067	20,284	31.7%	336,722,993	310,491,321	2,179,203,908	2,155,862,814	156,733,087	7,200,580	149,532,507	867	49	1.5%	2,337	6.6%	4.4%
Polk.....	20,422	7,865	2,358	30.0%	399,194,936	50,756	7,505,494	72,257,536	5,119	65.1%	33,194,077	2,746	34.9%	51,615,535	36,356,402	223,276,880	214,079,497	16,581,721	3,206,802	13,374,919	655	46	0.1%	1,701	5.5%	3.4%
Randolph.....	142,471	56,276	13,706	24.4%	2,413,848,214	42,883	18,502,518	287,916,118	41,253	73.3%	185,907,999	15,023	26.7%	215,385,346	295,232,095	1,449,909,174	1,442,549,593	5,887,107	97,827,515	687	40	1.0%	1,738	6.3%	4.1%	
Richmond.....	46,398	17,606	5,499	31.2%	633,328,846	35,972	4,789,513	89,063,753	14,065	79.9%	61,879,838	3,541	20.1%	50,851,899	93,126,261	343,196,608	341,211,623	2,496,478	2,326,312	22,170,166	478	82	0.2%	1,259	6.0%	3.5%
Robeson.....	134,822	45,379	14,938	32.9%	1,527,173,019	33,654	4,834,407	203,584,984	36,514	80.5%	158,095,734	8,865	19.5%	137,000,257	250,645,697	786,280,394	780,726,701	58,044,293	5,360,690	52,683,603	391	94	0.5%	1,161	6.0%	3.4%
Rockingham.....	92,977	37,014	8,968	24.2%	1,616,390,030	43,670	13,698,817	202,421,295	27,084	73.1%	121,314,637	9,930	26.8%	140,768,427	185,565,319	980,019,170	978,450,431	68,907,855	4,683,228	64,224,627	691	39	0.6%	1,735	6.3%	4.0%
Rowan.....	138,252	55,093	14,277	25.9%	2,434,039,325	44,181	24,470,482	313,718,513	38,298	69.5%	169,332,801	16,795	30.5%	261,256,698	282,360,017	1,431,841,778	1,416,254,596	102,035,915	5,784,696	96,251,219	696	37	1.0%	1,747	6.3%	4.0%
Rutherford.....	68,032	23,721	6,915	29.2%	937,494,180	39,522	9,503,222	141,658,775	17,858	75.3%	81,824,129	5,863	24.7%	91,345,804	122,370,301	599,798,393	500,241,033	36,676,015	4,025,779	32,650,236	480	79	0.3%	1,376	5.9%	3.5%
Sampson.....	64,121	26,029	7,038	27.0%	997,535,835	38,324	23,935,328	155,126,245	20,633	79.3%	91,221,864	5,396	20.7%	81,575,853	152,329,075	541,218,126	538,784,795	41,597,313	3,557,339	38,039,974	593	54	0.4%	1,461	6.1%	3.8%
Scotland.....	36,387	13,457	4,336	32.2%	513,590,015	38,165	2,648,115	72,223,717	10,066	74.8%	43,704,930	3,391	25.2%	53,697,439	70,828,734	275,783,334	273,509,750	19,817,805	1,962,947	17,854,858	491	77	0.2%	1,327	6.0%	3.5%
Stanly.....	60,636	24,013	5,877	24.5%	1,078,667,405	44,920	16,413,302	147,414,714	17,099	71.2%	76,173,013	6,914	28.8%	108,561,479	120,225,021	642,706,480	630,076,655	46,292,965	2,470,543	44,122,422	728	30	0.4%	1,837	6.4%	4.1%
Stokes.....	47,026	18,369	3,991	21.7%	818,262,189	44,546	5,072,235	95,694,884	13,028	70.9%	59,607,445	5,341	29.1%	74,439,144	91,197,206	502,395,745	500,724,237	35,219,969	1,604,459	33,615,510	715	34	0.3%	1,830	6.4%	4.1%
Surry.....	73,754	27,614	7,351	26.6%	1,163,122,142	42,121	15,694,541	162,439,871	20,906	75.7%	95,533,135	6,708	24.3%	101,417,836	142,087,021	677,336,820	673,337,250	49,419,939	3,575,401	45,844,538	622	50	0.5%	1,660	6.2%	3.9%
Swain.....	14,393	6,678	3,393	50.8%	237,307,185	35,536	1,220,912	102,388,210	5,825	87.2%	25,469,576	853	12.8%	31,661,502	65,993,002	363,645,708	355,933,388	405,180	5,828,208	384	96	0.1%	828	6.1%	2.3%	
Transylvania.....	33,189	12,522	3,697	29.5%	578,493,491	46,198	8,839,999	120,462,825	8,708	69.5%	40,549,919	3,814	30.5%	67,066,709	58,317,790	300,936,247	289,340,663	21,978,039	1,748,066	20,229,973	610	52	0.2%	1,616	6.2%	3.5%
Tyrrell.....	4,188	1,437	483	33.6%	52,428,485	36,485	2,525,873	10,152,085	1,130	78.6%	5,009,860	307	21.4%	4,419,237	7,401,500	27,971,676	27,862,325	1,299,449	1,939,889	463	85	0.0%	1,350	6.3%	3.7%	
Union.....	207,896	80,747	17,657	21.9%	5,662,683,382	70,129	88,208,950	538,317,223	43,678	54.1%	184,823,580	37,069	45.9%	708,182,286	442,960,021	3,876,609,222	3,783,249,356	277,546,703	21,084,098	256,462,605	1,234	5	2.6%	1,176	6.5%	4.5%
Vance.....	45,541	17,203	4,986	29.0%	660,944,272	38,420	8,103,029	84,987,766	13,011	75.6%	56,464,363	4,192	24.4%	66,549,681	89,294,344	371,751,147	368,732,744	26,642,992	2,348,684	24,294,308	533	62	0.2%	1,412	6.1%	3.7%
Wake.....	945,143	409,726	76,861	18.8%	31,279,989,050	76,344	439,457,794	2,957,738,386	224,141	54.7%	896,199,755	185,585	45.3%	3,509,324,279	1,978,057,554	22,378,126,871	21,939,457,114	1,604,820,200	95,500,134	1,509,320,066	1,597	2	15.0%	3,684	6.6%	4.8%
Warren.....	20,746	6,083	1,956	32.2%	211,195,914	34,719	2,431,420	37,877,381	4,502	74.0%	19,906,570	1,581	26.0%	26,649,495	31,119,502	98,074,386	96,906,752	7,223,622	835,537	6,388,085	308	100	0.1%	1,050	5.8%	3.0%
Washington.....	12,920	4,804	1,508	31.4%	182,247,092	37,937	1,781,169	30,196,073	3,731	77.7%	16,754,806	1,073	22.3%	15,614,425	23,934,360	97,328,597	96,696,299	7,002,951	602,569	6,400,382	495	75	0.1%	1,332	6.1%	3.5%
Watauga.....	52,472	17,498	4,669	26.7%	863,595,705	49,354	26,217,384	154,431,347	11,781	67.3%	49,549,591	5,717	32.7%	107,850,220	76,649,517	501,332,414	491,249,671	1,855,942	35,386,225	674	42	0.4%	2,022	6.5%	4.1%	
Wayne.....	124,341	44,755	12,299	27.5%	1,931,070,446	43,148	22,318,103	316,102,704	33,562	75.0%	146,869,603	11,193	25.0%	170,918,501	229,302,536	1,090,195,205	1,064,203,768	76,335,728	4,604,195	72,231,530	581	56	0.7%	1,614	6.3%	3.7%
Wilkes.....	69,625	27,197	7,223	26.6%	1,211,001,181	44,527	11,401,601	160,237,957	20,866	76.7%	96,073,955	6,331	23.3%	106,839,682	138,332,589	720,918,599	716,102,099	52,626,818	3,050,502	49,576,316	712	35	0.5%	1,823	6.4%	4.1%
Wilson.....	82,020	35,626	9,967	28.0%	1,576,858,318	44,261	26,410,599	216,862,531	25,026	70.2%	107,737,329	10,600	29.8%	168,391,671	184,077,270	926,200,116	917,395,174	66,475,143	3,675,084	62,800,059	766	26	0.6%	1,763	6.4%	4.0%
Yadkin.....	38,204	15,397	3,657	23.8%	673,914,327	43,769	4,984,398	88,832,867	11,259																	

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																								
	< \$10,000					\$10,000 - \$19,999					\$20,000 - \$29,999					\$30,000 - \$39,999					\$40,000 - \$49,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance.....	10,101	15.8%	624,796	0.5%	62	11,881	18.8%	2,807,874	2.2%	236	9,312	14.7%	6,042,505	4.8%	649	7,158	11.3%	8,522,926	6.7%	1,191	4,999	7.9%	8,220,745	6.5%	1,644
Alexander....	2,490	17.3%	115,690	0.5%	46	2,627	18.3%	690,545	2.9%	263	2,295	15.9%	1,586,835	6.8%	691	1,674	11.6%	1,984,388	8.5%	1,185	1,278	8.9%	2,035,044	8.7%	1,592
Alleghany.....	946	22.3%	31,660	0.6%	33	876	20.7%	187,039	3.4%	214	630	14.9%	351,852	6.4%	558	443	10.5%	392,096	7.1%	885	329	7.8%	436,394	7.9%	1,326
Anson.....	1,567	17.7%	49,013	0.5%	31	2,034	22.9%	360,745	3.6%	177	1,702	19.2%	1,027,233	10.1%	604	1,004	11.3%	1,104,581	10.9%	1,100	674	7.6%	1,071,964	10.6%	1,590
Ashe.....	2,073	20.2%	80,318	0.6%	39	2,092	20.4%	510,861	3.5%	244	1,583	15.5%	988,076	6.8%	624	1,094	10.7%	1,148,491	7.9%	1,050	764	7.5%	1,173,411	8.1%	1,536
Avery.....	1,287	21.3%	53,512	0.7%	42	1,230	20.4%	277,430	3.5%	226	914	15.1%	568,331	7.1%	622	646	10.7%	669,187	8.4%	1,036	455	7.5%	676,061	8.4%	1,486
Beaufort.....	3,298	17.0%	127,066	0.4%	39	3,847	19.9%	740,937	2.2%	193	2,906	15.0%	1,743,286	5.1%	600	1,934	10.0%	2,053,740	6.0%	1,062	1,354	7.0%	2,012,545	5.8%	1,486
Bertie.....	1,266	17.4%	44,119	0.5%	35	1,745	23.9%	349,427	4.1%	200	1,373	18.8%	782,064	9.1%	570	831	11.4%	895,070	10.4%	1,077	529	7.3%	770,569	9.0%	1,457
Blenheim.....	1,986	16.7%	82,742	0.5%	42	2,407	20.2%	444,478	2.6%	185	2,340	19.6%	1,396,772	8.1%	597	1,438	12.1%	1,534,385	8.9%	1,067	875	7.3%	1,340,739	7.8%	1,532
Brunswick....	7,094	15.5%	261,401	0.3%	37	7,616	16.7%	1,680,778	2.0%	221	5,742	12.6%	3,295,795	3.9%	574	4,492	9.8%	4,436,911	5.2%	988	3,539	7.7%	4,857,425	5.7%	1,373
Buncombe....	18,808	17.3%	917,790	0.4%	49	19,383	17.9%	5,461,812	2.3%	282	16,144	14.9%	11,188,031	4.7%	693	11,796	10.9%	13,794,321	5.8%	1,169	8,260	6.6%	13,172,182	5.6%	1,595
Burke.....	5,600	16.8%	270,762	0.5%	48	6,360	19.1%	1,491,255	2.9%	234	5,887	17.7%	3,785,619	7.4%	643	3,902	11.7%	4,462,387	8.8%	1,144	2,662	8.0%	4,055,019	8.0%	1,523
Cabarrus.....	11,635	15.5%	590,671	0.3%	51	11,917	15.9%	2,884,787	1.5%	242	9,417	12.6%	5,944,215	3.2%	631	7,434	9.9%	8,263,002	4.4%	1,112	5,704	7.6%	8,968,374	4.8%	1,572
Caldwell.....	5,439	17.7%	240,805	0.5%	44	6,003	19.6%	1,466,019	3.0%	244	5,242	17.1%	3,565,159	7.3%	680	3,514	11.5%	4,042,284	8.3%	1,150	2,474	8.1%	3,966,552	8.1%	1,603
Camden.....	589	14.5%	31,965	0.5%	54	519	12.8%	128,702	1.9%	248	489	12.1%	290,981	4.4%	595	394	9.7%	347,710	5.2%	883	303	7.5%	357,686	5.4%	1,180
Cartersville..	5,118	17.7%	228,439	0.4%	45	4,965	17.2%	1,223,318	2.2%	246	3,836	13.3%	2,366,208	4.2%	617	2,784	9.6%	2,809,214	5.0%	1,009	2,139	7.4%	2,893,527	5.1%	1,353
Caswell.....	1,366	15.6%	74,385	0.6%	54	1,780	20.3%	383,252	3.3%	215	1,401	16.0%	830,049	7.1%	592	1,065	12.2%	1,114,921	9.5%	1,047	723	8.3%	1,059,825	9.0%	1,466
Catawba.....	11,499	16.5%	569,294	0.4%	50	12,421	17.9%	3,250,932	2.1%	262	10,658	15.3%	7,182,762	4.7%	674	7,689	11.1%	9,126,356	6.0%	1,187	5,418	7.8%	9,000,812	5.9%	1,661
Chatham.....	3,807	14.0%	171,228	0.2%	45	3,855	14.2%	867,569	1.0%	225	3,492	12.9%	2,057,894	2.4%	589	2,520	9.3%	2,715,054	3.1%	1,077	1,896	7.0%	2,879,035	3.3%	1,518
Cherokee.....	2,000	20.4%	70,209	0.6%	35	2,069	21.1%	415,570	3.7%	201	1,534	15.7%	847,392	7.4%	552	1,090	11.1%	1,050,023	9.2%	963	729	7.4%	938,395	8.2%	1,287
Chowan.....	1,050	17.6%	38,453	0.4%	37	1,219	20.4%	249,513	2.3%	205	899	15.0%	534,365	4.9%	594	618	10.3%	625,500	5.8%	1,012	397	6.6%	543,998	5.0%	1,370
Clay.....	804	20.1%	26,849	0.6%	33	843	21.1%	171,371	3.6%	203	567	14.2%	292,078	6.2%	515	391	9.8%	312,329	6.6%	799	303	7.6%	351,033	7.5%	1,159
Cleveland....	6,949	17.0%	270,302	0.4%	42	7,599	19.9%	1,664,116	2.8%	219	5,792	15.2%	3,596,457	5.9%	621	4,112	10.8%	4,558,609	7.5%	1,109	3,064	8.0%	4,771,025	7.9%	1,557
Columbus....	3,627	18.2%	143,460	0.5%	40	4,452	22.4%	846,272	3.1%	190	3,369	16.9%	2,013,261	7.3%	598	2,155	10.8%	2,260,666	8.2%	1,049	1,369	6.9%	1,971,636	7.2%	1,440
Craven.....	6,135	15.9%	289,688	0.4%	47	6,716	17.4%	1,546,798	2.1%	230	5,356	13.9%	3,142,829	4.2%	587	3,950	10.2%	3,977,268	5.3%	1,007	2,941	7.6%	4,083,731	5.4%	1,389
Cumberland..	19,110	17.2%	1,142,402	0.6%	60	22,955	20.7%	4,989,061	2.8%	217	16,748	15.1%	9,812,337	5.4%	586	12,193	11.0%	12,625,358	7.0%	1,035	8,180	7.4%	11,800,654	6.5%	1,443
Currituck....	1,445	15.5%	77,758	0.6%	54	1,790	16.0%	364,568	3.0%	245	1,094	11.8%	582,072	4.8%	532	897	9.7%	784,131	6.5%	874	749	7.4%	774,281	6.4%	1,034
Dare.....	2,916	17.3%	182,097	0.6%	62	2,774	16.5%	788,948	2.5%	284	2,352	14.0%	1,604,710	5.1%	682	1,843	11.0%	2,010,781	6.4%	1,091	1,324	7.9%	1,861,276	5.9%	1,406
Davidson.....	11,037	16.5%	504,166	0.4%	46	12,062	18.0%	2,986,730	2.4%	248	9,967	14.9%	6,492,710	5.3%	651	7,255	10.9%	8,527,450	6.9%	1,175	5,476	8.2%	8,936,944	7.3%	1,632
Davie.....	2,761	16.0%	120,467	0.3%	44	2,698	15.6%	689,182	1.5%	255	2,179	12.6%	1,375,672	3.0%	631	1,679	9.7%	1,868,566	4.1%	1,113	1,349	7.8%	2,081,545	4.6%	1,543
Duplin.....	3,346	16.3%	159,231	0.5%	48	4,380	21.4%	804,929	2.7%	184	4,228	20.6%	2,273,274	7.6%	538	2,567	12.5%	2,739,798	9.1%	1,067	1,500	7.3%	2,257,995	7.5%	1,505
Durham.....	17,260	14.2%	727,906	0.2%	42	19,866	16.3%	4,305,002	1.3%	217	17,177	14.1%	11,224,992	3.5%	653	13,886	11.4%	16,731,428	5.2%	1,205	9,728	8.0%	17,062,629	5.3%	1,754
Edgecombe....	3,840	18.5%	149,774	0.6%	39	5,498	26.5%	940,843	3.5%	171	3,747	18.1%	2,174,087	8.1%	580	2,273	11.0%	2,492,902	9.3%	1,097	1,314	6.3%	2,136,670	8.0%	1,626
Forsyth.....	24,061	16.1%	1,066,695	0.3%	44	26,456	17.7%	6,109,315	1.5%	231	20,419	13.6%	13,171,617	3.3%	645	15,238	10.2%	17,620,851	4.4%	1,156	11,335	7.6%	18,595,532	4.6%	1,641
Franklin.....	3,325	15.4%	151,200	0.4%	45	3,825	17.7%	821,874	2.1%	215	3,132	14.5%	1,906,404	5.0%	609	2,494	11.5%	2,769,675	7.2%	1,111	1,809	8.4%	2,893,493	7.5%	1,599
Gaston.....	13,490	16.2%	621,717	0.4%	46	15,030	18.0%	3,519,882	2.1%	234	12,057	14.5%	7,801,789	4.7%	647	9,043	10.8%	10,675,080	6.4%	1,180	6,715	8.0%	11,104,069	6.6%	1,654
Gates.....	525	13.4%	24,879	0.6%	47	669	17.1%	111,829	2.7%	167	525	13.4%	236,431	5.6%	450	443	11.3%	299,513	7.1%	676	371	9.5%	329,876	7.8%	889
Graham.....	609	20.2%	21,218	0.6%	35	600	19.9%	110,893	3.3%	185	489	16.2%	267,573	7.9%	547	350	11.6%	328,640	9.7%	939	237	7.9%	315,765	9.3%	1,332
Granville....	3,142	14.4%	141,119	0.3%	45	3,462	15.9%	747,500	1.8%	216	3,386	15.6%	2,093,122	5.0%	618	2,452	11.3%	2,740,321	6.5%	1,118	1,732	8.0%	2,779,693	6.6%	1,605
Greene.....	999	15.1%	43,472	0.5%	44	1,504	22.7%	292,403	3.1%	194	1,224	18.5%	722,394	7.6%	590	795	12.0%	880,748	9.3%	1,108	486	7.3%	733,495	7.7%	1,509
Guilford.....	35,486	16.8%	1,851,395	0.3%	52	38,013	18.0%	9,257,713	1.7%	244	28,937	13.7%	19,136,388	3.5%	661	22,393	10.6%	26,688,224	4.9%	1,192	15,681	7.4%	25,872,307	4.8%	1,650
Halifax.....	3,682	17.8%	140,049	0.5%	38	4,871	23.5%	883,557	3.3%	181	3,806	18.4%	2,228,830	8.4%	586	2,368	11.4%	2,400,943	9.0%	1,014	1,441	7.0%	2,069,847	7.8%	1,436
Harnett.....	6,632	17.1%	285,996	0.4%	43	7,448	19.2%																		

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance.....	3,862	6.1%	7,956,291	6.3%	2,060	3,241	5.1%	8,283,761	6.5%	2,556	2,620	4.1%	7,977,839	6.3%	3,045	2,124	3.4%	7,560,295	6.0%	3,559	1,775	2.8%	7,309,412	5.8%	4,118
Alexander.....	966	6.7%	2,025,339	8.6%	2,097	777	5.4%	1,986,750	8.5%	2,557	635	4.4%	1,916,159	8.2%	3,018	426	3.0%	1,514,309	6.5%	3,555	347	2.4%	1,353,927	5.8%	3,902
Alleghany.....	269	6.4%	442,331	8.0%	1,644	176	4.2%	371,237	6.7%	2,109	138	3.3%	354,012	6.4%	2,565	91	2.1%	273,924	5.0%	3,010	76	1.8%	218,339	4.0%	2,873
Anson.....	504	5.7%	991,014	9.8%	1,966	383	4.3%	932,150	9.2%	2,434	255	2.9%	720,349	7.1%	2,825	189	2.1%	629,716	6.2%	3,332	168	1.9%	641,227	6.3%	3,817
Ashe.....	629	6.1%	1,214,300	8.3%	1,931	480	4.7%	1,115,944	7.7%	2,325	388	3.8%	1,054,873	7.3%	2,719	280	2.7%	858,168	5.9%	3,065	199	1.9%	684,560	4.7%	3,440
Avery.....	358	5.9%	691,166	8.6%	1,931	256	4.2%	588,121	7.3%	2,297	232	3.8%	634,837	7.9%	2,736	157	2.6%	500,477	6.2%	3,188	134	2.2%	474,697	5.9%	3,543
Beaufort.....	1,096	5.7%	2,076,223	6.0%	1,894	920	4.8%	2,133,156	6.2%	2,319	828	4.3%	2,310,563	6.7%	2,791	670	3.5%	2,246,272	6.5%	3,353	545	2.8%	2,004,084	5.8%	3,677
Bertie.....	410	5.6%	794,672	9.2%	1,938	284	3.9%	631,240	7.3%	2,223	220	3.0%	588,681	6.9%	2,676	165	2.3%	554,306	6.5%	3,359	118	1.6%	444,007	5.2%	3,763
Bladen.....	644	5.4%	1,219,394	7.1%	1,893	524	4.4%	1,279,946	7.4%	2,443	401	3.4%	1,150,636	6.7%	2,869	328	2.8%	1,051,973	6.1%	3,207	250	2.1%	980,233	5.7%	3,921
Brunswick.....	2,852	6.2%	4,922,554	5.8%	1,726	2,454	5.4%	5,070,525	6.0%	2,066	2,188	4.8%	5,316,724	6.2%	2,430	1,882	4.1%	5,377,661	6.3%	2,857	1,596	3.5%	5,232,290	6.1%	3,278
Buncombe.....	6,529	6.0%	13,120,792	5.6%	2,010	5,375	5.0%	12,984,428	5.5%	2,416	4,341	4.0%	12,491,680	5.3%	2,878	3,531	3.3%	11,739,250	5.0%	3,325	2,707	2.5%	10,010,414	4.2%	3,698
Burke.....	2,103	6.3%	4,216,939	8.3%	2,005	1,669	5.0%	4,120,987	8.1%	2,469	1,313	3.9%	3,815,219	7.5%	2,906	933	2.8%	3,158,732	6.2%	3,386	717	2.2%	2,783,619	5.5%	3,882
Cabarrus.....	4,532	6.0%	9,269,528	5.0%	2,045	3,926	5.2%	9,746,665	5.2%	2,483	3,441	4.6%	10,210,976	5.5%	2,967	3,046	4.1%	10,777,102	5.8%	3,538	2,640	3.5%	10,798,742	5.8%	4,090
Caldwell.....	1,916	6.2%	4,021,196	8.3%	2,099	1,556	5.1%	4,000,777	8.2%	2,571	1,217	4.0%	3,717,454	7.6%	3,055	903	2.9%	3,185,092	6.5%	3,527	613	2.0%	2,433,612	5.0%	3,970
Camden.....	259	6.4%	366,108	5.5%	1,414	262	6.5%	411,825	6.2%	1,572	236	5.8%	478,338	7.2%	2,027	223	5.5%	531,271	8.0%	2,382	198	4.9%	529,782	8.0%	2,676
Cardet.....	1,799	6.2%	3,061,627	5.4%	1,702	1,535	5.3%	3,309,313	5.9%	2,156	1,390	4.8%	3,453,936	6.1%	2,485	1,091	3.8%	3,229,207	5.7%	2,960	815	2.8%	2,818,982	5.0%	3,459
Caswell.....	552	6.3%	982,931	8.4%	1,781	459	5.2%	1,011,624	8.6%	2,204	362	4.1%	990,535	8.4%	2,736	278	3.2%	836,103	7.1%	3,008	207	2.4%	758,875	6.5%	3,666
Catawba.....	4,298	6.2%	9,012,850	5.9%	2,097	3,488	5.0%	8,940,844	5.8%	2,563	2,817	4.1%	8,621,391	5.6%	3,060	2,288	3.3%	7,965,504	5.2%	3,481	1,732	2.5%	7,043,356	4.6%	4,067
Chatham.....	1,600	5.9%	3,048,543	3.5%	1,905	1,329	4.9%	3,146,897	3.6%	2,368	1,144	4.2%	3,087,792	3.5%	2,699	1,015	3.7%	3,187,945	3.7%	3,141	906	3.3%	3,315,724	3.8%	3,660
Cherokee.....	615	6.3%	1,039,127	9.1%	1,690	439	4.5%	926,384	8.1%	2,110	339	3.5%	849,522	7.5%	2,506	255	2.6%	766,914	6.7%	3,008	183	1.9%	636,229	5.6%	3,477
Chowan.....	338	5.7%	540,625	5.0%	1,599	284	4.7%	556,042	5.1%	1,958	241	4.0%	611,355	5.6%	2,537	188	3.1%	521,439	4.8%	2,774	147	2.5%	509,697	4.7%	3,467
Clay.....	249	6.2%	349,920	7.4%	1,405	159	4.0%	264,543	5.6%	1,664	147	3.7%	307,975	6.5%	2,095	142	3.6%	362,642	7.7%	2,554	86	2.2%	252,068	5.4%	2,931
Cleveland.....	2,425	6.4%	4,747,230	7.8%	1,958	1,947	5.1%	4,759,485	7.9%	2,445	1,642	4.3%	4,744,738	7.8%	2,890	1,215	3.2%	4,053,269	6.7%	3,336	984	2.6%	3,692,835	6.1%	3,753
Columbus.....	1,022	5.1%	1,942,868	7.1%	1,901	866	4.4%	2,009,803	7.3%	2,321	712	3.6%	1,875,084	6.8%	2,634	578	2.9%	1,892,881	6.9%	3,275	421	2.1%	1,581,753	5.8%	3,757
Craven.....	2,462	6.4%	4,312,844	5.7%	1,752	2,126	5.5%	4,611,564	6.1%	2,169	1,847	4.8%	4,625,024	6.2%	2,504	1,504	3.9%	4,465,277	5.9%	2,969	1,208	3.1%	4,161,480	5.5%	3,445
Cumberland.....	6,319	5.7%	11,551,549	6.4%	1,828	5,081	4.6%	10,984,102	6.1%	2,162	4,228	3.8%	10,617,406	5.9%	2,511	3,361	3.0%	10,154,112	5.6%	3,021	2,618	2.4%	8,962,883	5.0%	3,424
Currituck.....	585	6.3%	670,068	5.5%	1,145	528	5.7%	764,802	6.3%	1,448	464	5.0%	768,249	6.4%	1,656	403	4.3%	782,815	6.5%	1,942	390	4.2%	837,520	6.9%	2,147
Dare.....	1,049	6.2%	1,807,838	5.7%	1,723	834	5.0%	1,670,475	5.3%	2,003	738	4.4%	1,811,623	5.8%	2,455	579	3.4%	1,598,727	5.1%	2,761	460	2.7%	1,368,761	4.3%	2,976
Davidson.....	4,364	6.5%	9,159,662	7.5%	2,099	3,724	5.6%	9,544,653	7.8%	2,563	2,957	4.4%	9,225,971	7.5%	3,120	2,417	3.6%	8,744,090	7.1%	3,618	1,775	2.7%	7,397,776	6.0%	4,168
Davie.....	1,090	6.3%	2,099,064	4.6%	1,926	952	5.5%	2,288,021	5.1%	2,403	850	4.9%	2,486,650	5.5%	2,925	706	4.1%	2,406,609	5.3%	3,409	537	3.1%	2,120,914	4.7%	3,950
Duplin.....	1,028	5.0%	2,054,241	6.9%	1,998	825	4.0%	2,034,445	6.8%	2,466	625	3.1%	1,763,522	5.9%	2,822	457	2.2%	1,565,662	5.2%	3,426	378	1.8%	1,430,854	4.8%	3,785
Durham.....	7,431	6.1%	16,229,895	5.0%	2,184	5,780	4.7%	15,285,525	4.7%	2,645	4,881	4.0%	15,294,327	4.7%	3,133	4,246	3.5%	15,619,036	4.8%	3,679	3,566	2.9%	14,808,256	4.6%	4,153
Edgecombe.....	954	4.6%	1,919,439	7.1%	2,012	741	3.6%	1,857,049	6.9%	2,506	573	2.8%	1,687,016	6.3%	2,944	450	2.2%	1,562,346	5.8%	3,472	336	1.6%	1,300,663	4.8%	3,871
Forsyth.....	8,987	6.0%	18,752,807	4.6%	2,087	7,248	4.8%	18,332,814	4.5%	2,529	6,260	4.2%	18,834,011	4.7%	3,009	5,292	3.5%	18,636,383	4.6%	3,522	4,189	2.8%	17,108,958	4.2%	4,084
Franklin.....	1,407	6.5%	2,775,386	7.2%	1,973	1,113	5.1%	2,773,668	7.2%	2,492	1,013	4.7%	3,039,671	7.9%	3,001	800	3.7%	2,804,452	7.3%	3,506	656	3.0%	2,703,283	7.0%	4,121
Gaston.....	5,278	6.3%	11,027,804	6.6%	2,089	4,268	5.1%	10,752,651	6.4%	2,519	3,519	4.2%	10,677,968	6.4%	3,034	2,890	3.5%	10,032,625	6.0%	3,471	2,390	2.9%	9,701,334	5.8%	4,059
Gates.....	291	7.4%	327,025	7.8%	1,124	253	6.5%	324,123	7.7%	1,281	195	5.0%	329,964	7.8%	1,692	156	4.0%	319,490	7.6%	2,048	135	3.4%	317,921	7.5%	2,355
Graham.....	212	7.0%	384,778	11.4%	1,815	138	4.6%	306,072	9.0%	2,218	109	3.6%	297,896	8.8%	2,733	95	3.2%	289,005	8.5%	3,042	43	1.4%	151,683	4.5%	3,528
Granville.....	1,368	6.3%	2,822,675	6.7%	2,063	1,262	5.8%	3,069,312	7.3%	2,432	1,011	4.6%	3,031,778	7.2%	2,999	864	4.0%	2,977,630	7.1%	3,446	696	3.2%	2,753,382	6.5%	3,956
Greene.....	360	5.4%	690,375	7.3%	1,918	335	5.1%	823,837	8.7%	2,459	240	3.6%	694,495	7.3%	2,894	172	2.6%	607,637	6.4%	3,533	138	2.1%	552,692	5.8%	4,005
Guilford.....	12,163	5.8%	24,995,903	4.6%	2,055	9,791	4.6%	24,634,291	4.6%	2,516	8,304	3.9%	24,668,983	4.6%	2,971	6,905	3.3%	23,762,718	4.4%	3,441	5,735	2.7%	22,621,002	4.2%	3,944
Halifax.....	1,046	5.0%	1,991,460	7.5%	1,904	829	4.0%	1,850,184	6.9%	2,232	615	3.0%	1,705,207	6.4%	2,773	523	2.5%	1,701,791	6.4%	3,254	340	1.6%	1,200,245	4.5%	3,530
Harnett.....	2,210	5.7%	4,195,148	6.6%	1,898	1,911	4.9%	4,416,006	6.9%	2,311	1,650	4.3%	4,616,264	7.2%	2,798	1,359	3.5%	4,478,210	7.0%	3,295	1,086	2.8%	4,131,574	6.5%	3,804
Haywood.....	1,550	6.4%	3,083,065	7.7%	1,989	1,301	5.4%	3,154,897	7.9%	2,425	1,061	4.4%	3,041,566	7.6%	2,867	822	3.4%	2,680,839	6.7%	3,261	653	2.7%	2,456,159	6.1%	3,761
Henderson.....	2,894	6.3%	5,400,115	6.5%	1,866	2,572	5.6%	5,843,921	7.0%	2,272	2,117	4.6%	5,651,714	6.8%	2,670	1,774	3.9%	5,546,592	6.6%	3,127	1,396	3.0%	5,144,153	6.2%	3,685
Hertford.....	412	5.3%	703,225	6.8%	1,707	321	4.1%	620,923	6.0%	1,934	230	3.0%	561,905	5.5%	2,443	203	2.6%	651,181	6.3%	3,208	165	2.1%	590,010	5.7%	3,576
Hoke.....	931	6.1%	1,685,568	9.1%	1,810	681																			

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																Total Returns Filed and Net Tax Liability						
	\$100,000 - \$149,999				\$150,000 - \$199,999				\$200,000 or more				Returns filed	% of total	Net tax [\$]	% of total	Avg tax [\$]	Rank					
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county						Net tax [\$]	% of county	Avg tax [\$]	Returns filed	Net tax liability	
															Total	Average							
Alamance.....	4,083	6.5%	23,208,453	18.3%	5,684	1,166	1.8%	10,077,649	8.0%	8,643	1,060	1.7%	28,032,396	22.1%	26,446	63,291	1.5%	126,624,942	1.3%	2,001	17	17	22
Alexander.....	625	4.3%	3,462,120	14.8%	5,539	122	0.8%	1,054,710	4.5%	8,645	128	0.9%	3,722,262	15.9%	29,080	14,390	0.3%	23,448,078	0.2%	1,629	65	62	51
Alleghany.....	154	3.6%	697,875	12.7%	4,532	44	1.0%	296,331	5.4%	6,735	61	1.4%	1,448,900	26.3%	23,752	4,233	0.1%	5,501,990	0.1%	1,300	93	94	86
Anson.....	277	3.1%	1,338,706	13.2%	4,833	64	0.7%	448,162	4.4%	7,003	45	0.5%	806,861	8.0%	17,930	8,866	0.2%	10,121,721	0.1%	1,142	75	81	96
Ashe.....	418	4.1%	1,898,938	13.1%	4,543	121	1.2%	894,973	6.2%	7,396	118	1.2%	2,924,512	20.1%	24,784	10,239	0.2%	14,547,425	0.1%	1,421	71	71	70
Avery.....	233	3.9%	1,049,508	13.1%	4,504	68	1.1%	484,894	6.1%	7,131	69	1.1%	1,341,537	16.7%	19,443	6,039	0.1%	8,009,758	0.1%	1,326	87	88	83
Beaufort.....	1,236	6.4%	6,214,631	18.0%	5,028	349	1.8%	2,634,210	7.6%	7,548	363	1.9%	8,153,536	23.7%	22,462	19,346	0.5%	34,450,249	0.3%	1,781	53	50	37
Bertie.....	242	3.3%	1,259,828	14.7%	5,206	49	0.7%	387,401	4.5%	7,906	58	0.8%	1,091,933	12.7%	18,826	7,290	0.2%	8,593,317	0.1%	1,179	81	85	91
Bladen.....	496	4.2%	2,541,533	14.8%	5,124	121	1.0%	929,201	5.4%	7,679	111	0.9%	3,273,613	19.0%	29,492	11,921	0.3%	17,225,645	0.2%	1,445	70	70	67
Brunswick....	4,005	8.8%	18,174,981	21.3%	4,538	1,239	2.7%	8,802,093	10.3%	7,104	1,026	2.2%	17,743,247	20.8%	17,294	45,725	1.1%	85,172,385	0.8%	1,863	23	24	28
Buncombe....	6,478	6.0%	33,152,922	14.0%	5,118	2,176	2.0%	17,496,752	7.4%	8,041	2,935	2.7%	80,705,223	34.2%	27,498	108,643	2.5%	236,235,597	2.4%	2,178	7	7	18
Burke.....	1,354	4.1%	6,949,857	13.6%	5,133	340	1.0%	2,744,871	5.4%	8,073	404	1.2%	9,140,373	17.9%	22,625	33,244	0.8%	50,995,639	0.5%	1,534	33	36	59
Cabarrus.....	6,937	9.2%	39,997,873	21.4%	5,766	2,309	3.1%	20,674,305	11.1%	8,954	2,072	2.8%	48,623,719	26.0%	23,467	75,010	1.7%	186,749,959	1.9%	2,490	11	11	13
Caldwell.....	1,167	3.8%	6,162,468	12.6%	5,281	94	1.0%	2,464,315	5.1%	8,382	320	1.0%	9,462,815	19.4%	29,571	30,658	0.7%	48,728,548	0.5%	1,589	34	38	56
Camden.....	423	10.4%	1,501,313	22.7%	3,549	297	2.4%	599,926	9.1%	6,185	61	1.5%	1,050,078	15.8%	17,211	4,053	0.1%	6,625,685	0.1%	1,635	94	90	50
Cartersville.....	2,089	7.2%	9,985,641	17.7%	4,780	625	2.2%	4,697,976	8.3%	7,517	700	2.4%	16,250,230	28.8%	23,215	28,886	0.7%	56,327,618	0.6%	1,950	36	34	23
Caswell.....	417	4.8%	1,934,048	16.5%	4,638	82	0.9%	656,842	5.6%	8,010	57	0.7%	1,100,171	9.4%	19,301	8,749	0.2%	11,733,561	0.1%	1,341	76	76	80
Catawba.....	4,211	6.1%	23,307,833	15.2%	5,535	1,315	1.9%	11,370,255	7.4%	8,647	1,701	2.4%	47,861,704	31.2%	28,137	69,535	1.6%	153,253,893	1.5%	2,204	12	14	17
Chatham.....	2,793	10.3%	14,403,385	16.5%	5,157	1,228	4.5%	10,095,830	11.6%	8,221	1,564	5.8%	38,212,968	43.8%	24,433	27,149	0.6%	87,189,864	0.9%	3,212	39	23	4
Cherokee.....	370	3.8%	1,569,552	13.8%	4,242	80	0.8%	547,841	4.8%	6,848	96	1.0%	1,719,324	15.1%	17,910	9,799	0.2%	11,376,482	0.1%	1,161	72	77	94
Chowan.....	375	6.3%	1,716,005	15.8%	4,576	104	1.7%	733,862	6.8%	7,056	119	2.0%	3,690,278	33.9%	31,011	5,979	0.1%	10,871,132	0.1%	1,818	88	79	34
Clay.....	205	5.1%	805,610	17.1%	3,930	46	1.2%	332,670	7.1%	7,232	55	1.4%	877,640	18.6%	15,957	3,997	0.1%	4,706,728	0.0%	1,178	95	96	92
Cleveland.....	1,950	5.1%	9,922,954	16.4%	5,089	440	1.2%	3,573,839	5.9%	8,122	440	1.2%	10,145,543	16.8%	23,058	38,104	0.9%	60,500,402	0.6%	1,588	29	33	57
Columbus.....	952	4.8%	4,712,925	17.2%	4,951	199	1.0%	1,599,240	5.8%	8,036	174	0.9%	4,572,809	16.7%	26,281	19,896	0.5%	27,422,658	0.3%	1,378	52	55	76
Craven.....	2,868	7.4%	13,638,503	18.1%	4,755	753	2.0%	5,573,876	7.4%	7,402	746	1.9%	20,757,611	27.6%	27,825	38,612	0.9%	75,186,493	0.7%	1,947	28	27	24
Cumberland..	6,614	6.0%	31,969,553	17.7%	4,834	1,953	1.8%	15,030,109	8.3%	7,696	1,763	1.6%	41,348,544	22.8%	23,454	111,123	2.6%	180,988,070	1.8%	1,629	6	12	52
Currituck....	847	9.1%	2,361,899	19.5%	2,789	237	2.6%	1,034,501	8.6%	4,365	164	1.8%	2,295,307	19.0%	13,996	9,293	0.2%	12,097,971	0.1%	1,302	74	75	85
Dare.....	1,103	6.6%	4,667,511	14.8%	4,232	395	2.3%	2,545,811	8.1%	6,445	462	2.7%	9,551,478	30.4%	20,674	16,829	0.4%	31,470,036	0.3%	1,870	60	53	27
Davidson.....	3,959	5.9%	22,429,194	18.2%	5,665	961	1.4%	8,336,846	6.8%	8,675	908	1.4%	20,624,834	16.8%	22,715	66,862	1.6%	122,911,026	1.2%	1,838	15	18	29
Davie.....	1,451	8.4%	8,031,565	17.8%	5,535	451	2.6%	3,934,845	8.7%	8,725	580	3.4%	15,725,350	34.8%	27,113	17,283	0.4%	45,228,450	0.5%	2,617	57	41	10
Duplin.....	789	3.9%	3,861,034	12.9%	4,894	173	0.8%	1,282,513	4.3%	7,413	183	0.9%	7,750,854	25.9%	42,354	20,479	0.5%	29,978,352	0.3%	1,464	50	54	63
Durham.....	10,066	8.3%	58,113,639	17.9%	5,773	3,734	3.1%	32,896,996	10.1%	8,810	4,204	3.5%	105,831,168	32.7%	25,174	121,825	2.8%	324,130,799	3.2%	2,661	5	5	9
Edgecombe....	682	3.3%	3,594,708	13.4%	5,271	153	0.7%	1,263,001	4.7%	8,255	162	0.8%	5,770,103	21.5%	35,618	20,723	0.5%	26,848,601	0.3%	1,296	49	57	87
Forsyth.....	11,049	7.4%	62,413,279	15.4%	5,649	3,837	2.6%	33,729,925	8.3%	8,791	5,289	3.5%	159,811,655	39.5%	30,216	149,660	3.5%	404,183,842	4.0%	2,701	4	4	7
Franklin.....	1,478	6.8%	8,418,514	21.9%	5,696	361	1.7%	3,040,622	7.9%	8,423	229	1.1%	4,405,233	11.4%	19,237	21,642	0.5%	38,503,475	0.4%	1,779	47	45	38
Gaston.....	5,608	6.7%	31,132,863	18.6%	5,552	1,588	1.9%	13,469,869	8.0%	8,482	1,561	1.9%	37,162,756	22.2%	23,807	83,437	1.9%	167,680,407	1.7%	2,010	9	13	21
Gates.....	269	6.9%	894,484	21.2%	3,325	49	1.3%	301,562	7.2%	6,154	33	0.8%	398,142	9.4%	12,065	3,914	0.1%	4,215,239	0.0%	1,077	96	97	98
Graham.....	99	3.3%	422,835	12.5%	4,271	8	0.3%	57,666	1.7%	7,208	22	0.7%	435,214	12.8%	19,782	3,011	0.1%	3,389,238	0.0%	1,126	98	98	97
Granville.....	1,673	7.7%	9,598,883	22.8%	5,738	418	1.9%	3,649,456	8.7%	8,731	283	1.3%	5,783,892	13.7%	20,438	21,749	0.5%	42,188,763	0.4%	1,940	46	43	25
Greene.....	270	4.1%	1,407,626	14.8%	5,213	46	0.7%	355,221	3.7%	7,722	55	0.8%	1,713,083	18.0%	31,147	6,624	0.2%	9,517,478	0.1%	1,437	85	82	68
Guilford.....	15,332	7.3%	85,243,279	15.8%	5,560	5,516	2.6%	47,474,723	8.8%	8,607	7,037	3.3%	204,042,241	37.8%	28,996	211,293	4.9%	540,249,167	5.4%	2,557	3	3	11
Halifax.....	811	3.9%	4,112,536	15.4%	5,071	188	0.9%	1,546,240	5.8%	8,225	209	1.0%	4,857,999	18.2%	23,244	20,729	0.5%	26,688,888	0.3%	1,288	48	58	88
Harnett.....	2,530	6.5%	12,911,520	20.2%	5,103	589	1.5%	4,628,397	7.2%	7,858	430	1.1%	10,204,070	16.0%	23,730	38,788	0.9%	63,840,336	0.6%	1,646	27	31	48
Haywood.....	1,348	5.6%	6,724,507	16.8%	4,989	314	1.3%	2,373,293	5.9%	7,558	327	1.3%	7,372,470	18.5%	22,546	24,272	0.6%	39,952,913	0.4%	1,646	41	44	47
Henderson....	3,120	6.8%	15,032,076	18.0%	4,818	939	2.0%	7,093,836	8.5%	7,555	870	1.9%	17,767,582	21.3%	20,423	45,978	1.1%	83,538,710	0.8%	1,817	22	25	35
Hertford.....	334	4.3%	1,742,000	17.0%	5,216	82	1.1%	622,022	6.1%	7,586	83	1.1%	1,955,751	19.0%	23,563	7,779	0.2%	10,268,151	0.1%	1,320	80	80	84
Hoke.....	733	4.8%	3,554,263	19.2%	4,849	164	1.1%	1,235,334	6.7%	7,533	80	0.5%	1,255,940	6.8%	15,699	15,176	0.4%	18,545,403	0.2%	1,222	63	68	90
Hyde.....	700	3.8%	362,743	12.1%	5,182	11	0.6%	86,005	2.9%	7,819	39	2.1%	987,644	32.9%	25,324	1,827	0.0%	3,006,524	0.0%	1,646	99	99	49
Iredell.....	5,199	7.7%	29,123,673	15.5%	5,602	1,896	2.8%	16,447,376	8.7%	8,675	2,592	3.8%	74,845,510	39.8%	28,876	67,658	1.6%	188,086,835	1.9%	2,780	13	10	6
Jackson.....	702	5.3%	3,336,433	16.4%	4,753	156	1.2%	1,148,027	5.6%	7,359	217	1.6%	3,963,042	19.5%	18,263	13,260	0.3%	20,365,772	0.2%	1,536	68	66	58

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999				\$40,000 - \$49,999								
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston.....	10,310	15.3%	585,640	0.4%	57	10,857	16.1%	2,462,203	1.7%	227	8,957	13.3%	5,359,730	3.7%	598	7,096	10.5%	7,923,104	5.5%	1,117	5,419	8.0%	8,595,341	6.0%	1,586
Jones.....	616	17.4%	26,725	0.5%	43	702	19.9%	144,217	2.9%	205	612	17.3%	395,640	7.9%	646	407	11.5%	462,487	9.2%	1,136	293	8.3%	413,151	8.2%	1,410
Lee.....	4,105	17.0%	176,956	0.4%	43	4,706	19.5%	973,266	2.1%	207	3,986	16.5%	2,240,142	4.9%	562	2,569	10.6%	2,797,098	6.2%	1,089	1,898	7.8%	2,996,074	6.6%	1,579
Lenoir.....	4,145	17.5%	216,631	0.6%	52	5,132	21.7%	1,030,842	2.7%	201	4,594	19.4%	2,783,908	7.3%	606	2,716	11.5%	3,046,860	8.0%	1,122	1,588	6.7%	2,405,147	6.3%	1,515
Lincoln.....	4,559	15.5%	213,420	0.3%	47	4,852	16.5%	1,278,766	1.8%	264	3,963	13.4%	2,610,182	3.7%	659	3,057	10.4%	3,494,704	5.0%	1,143	2,249	7.6%	3,587,957	5.1%	1,595
Macon.....	2,811	20.4%	109,703	0.5%	39	2,768	20.1%	628,754	3.1%	227	2,105	15.3%	1,204,791	5.9%	572	1,450	10.5%	1,475,117	7.2%	1,017	1,000	7.3%	1,354,225	6.6%	1,354
Madison.....	1,444	18.5%	61,143	0.6%	42	1,504	19.3%	349,938	3.2%	233	1,201	15.4%	786,145	7.2%	655	842	10.8%	932,684	8.5%	1,108	637	8.2%	967,070	8.8%	1,518
Martin.....	1,573	18.3%	70,408	0.6%	45	1,868	21.7%	406,032	3.2%	217	1,433	16.6%	861,223	6.8%	601	929	10.8%	1,017,300	8.0%	1,095	651	7.6%	994,217	7.9%	1,527
McDowell.....	2,766	16.3%	131,369	0.5%	47	3,297	19.5%	804,268	3.3%	244	2,899	17.1%	1,995,075	8.1%	688	2,229	13.2%	2,600,208	10.6%	1,167	1,354	8.0%	2,235,958	9.1%	1,651
Mecklenburg	61,967	14.9%	3,042,153	0.2%	49	67,691	16.3%	15,631,726	1.1%	231	53,546	12.9%	34,249,997	2.3%	640	43,093	10.4%	51,501,557	3.5%	1,195	32,118	7.7%	54,800,619	3.7%	1,706
Mitchell.....	1,017	17.5%	41,424	0.5%	41	1,115	19.2%	272,922	3.2%	245	880	15.1%	560,249	6.7%	637	669	11.5%	750,977	8.9%	1,123	524	9.0%	821,506	9.8%	1,568
Montgomery	1,696	17.8%	77,578	0.6%	46	2,178	22.9%	427,153	3.2%	196	1,725	18.1%	964,292	7.2%	559	1,054	11.1%	1,163,984	8.7%	1,104	629	6.6%	987,464	7.4%	1,570
Moore.....	5,980	16.0%	276,657	0.3%	46	6,243	16.7%	1,459,367	1.5%	234	4,739	12.7%	2,875,736	3.0%	509	3,544	9.5%	3,756,476	4.0%	1,060	2,655	7.1%	3,747,914	4.0%	1,412
Nash.....	6,528	16.6%	291,313	0.3%	45	7,899	20.0%	1,566,357	1.7%	198	6,092	15.5%	3,633,657	3.9%	596	4,483	11.4%	5,024,798	5.4%	1,121	2,981	7.6%	4,802,722	5.2%	1,611
New Hanover	15,272	17.4%	841,180	0.4%	55	15,057	17.1%	4,397,649	1.9%	292	11,111	12.7%	7,832,128	3.3%	705	8,782	10.0%	10,558,439	4.5%	1,202	6,475	7.4%	10,593,746	4.5%	1,636
Northampton	1,192	16.5%	43,057	0.5%	36	1,672	23.1%	293,156	3.5%	175	1,256	17.4%	711,246	8.4%	566	905	12.5%	866,005	10.2%	957	546	7.5%	700,939	8.3%	1,284
Onslow.....	9,249	17.4%	497,931	0.7%	54	10,477	19.7%	2,844,341	3.7%	271	8,222	15.4%	4,868,501	6.4%	592	5,729	10.8%	5,480,708	7.2%	957	4,040	7.6%	5,164,569	6.8%	1,278
Orange.....	8,732	15.9%	471,607	0.2%	54	7,108	13.0%	2,149,236	0.9%	302	6,534	11.9%	4,683,015	2.0%	717	4,965	9.1%	6,037,594	2.6%	1,216	3,479	6.4%	5,784,772	2.5%	1,663
Pamlico.....	832	16.5%	27,268	0.3%	33	923	18.4%	221,544	2.4%	240	704	14.0%	432,631	4.7%	615	494	9.8%	521,795	5.7%	1,056	388	7.7%	498,071	5.4%	1,284
Pasquotank...	2,569	17.1%	111,123	0.5%	43	2,854	19.0%	600,219	2.9%	210	2,238	14.9%	1,273,799	6.1%	569	1,601	10.7%	1,558,266	7.4%	973	1,180	7.9%	1,503,653	7.2%	1,274
Pender.....	3,492	17.1%	164,843	0.4%	47	3,713	18.2%	848,717	2.3%	229	2,706	13.3%	1,577,953	4.3%	583	2,109	10.3%	2,187,603	5.9%	1,037	1,618	7.9%	2,386,241	6.5%	1,475
Perquimans...	776	15.2%	32,946	0.4%	42	920	18.0%	177,784	2.4%	193	744	14.6%	428,022	5.7%	575	499	9.8%	452,913	6.0%	908	364	7.1%	439,974	5.8%	1,209
Person.....	2,529	16.3%	110,909	0.4%	44	2,781	17.9%	603,814	2.3%	217	2,262	14.6%	1,441,271	5.5%	637	1,823	11.7%	2,089,709	7.9%	1,146	1,254	8.1%	2,068,906	7.8%	1,650
Pitt.....	10,876	17.0%	649,826	0.4%	60	12,445	20.2%	2,933,869	2.0%	227	9,366	14.6%	6,238,415	4.2%	666	6,426	10.0%	7,646,509	5.1%	1,190	4,559	7.1%	7,599,602	5.1%	1,667
Polk.....	1,475	18.8%	54,749	0.4%	37	1,363	17.3%	310,503	2.3%	228	1,043	13.3%	559,901	4.2%	537	784	10.0%	693,114	5.2%	884	622	7.9%	755,812	5.7%	1,215
Randolph.....	9,494	16.9%	417,807	0.4%	44	10,696	19.0%	2,611,388	2.7%	244	8,996	16.0%	5,700,657	5.8%	634	6,462	11.5%	7,487,716	7.7%	1,159	4,615	8.2%	7,574,294	7.7%	1,641
Richmond.....	2,962	16.8%	119,146	0.5%	40	4,577	26.0%	883,639	4.0%	193	3,029	17.2%	1,741,253	7.9%	570	1,937	11.0%	2,135,217	9.6%	1,102	1,221	6.9%	1,930,186	8.7%	1,581
Robeson.....	8,389	18.5%	370,911	0.7%	44	12,113	26.7%	2,073,075	3.9%	171	8,465	18.7%	4,753,850	9.0%	562	5,093	11.2%	5,403,527	10.3%	1,061	2,866	6.3%	4,453,700	8.5%	1,554
Rockingham...	6,128	16.6%	249,333	0.4%	41	6,993	18.9%	1,668,472	2.6%	239	5,836	15.8%	3,776,346	5.9%	647	4,210	11.4%	4,849,325	7.6%	1,152	2,917	7.9%	4,760,692	7.4%	1,632
Rowan.....	9,214	16.7%	417,257	0.4%	45	10,487	19.0%	2,336,373	2.4%	223	8,116	14.7%	5,083,137	5.3%	626	6,098	11.1%	6,834,445	7.1%	1,121	4,412	8.0%	7,023,129	7.3%	1,592
Rutherford....	4,366	18.4%	171,087	0.5%	39	4,877	20.6%	1,072,783	3.3%	220	3,628	15.3%	2,147,450	6.6%	592	2,659	11.2%	2,795,765	8.6%	1,051	1,826	7.7%	2,623,913	8.0%	1,437
Sampson.....	4,087	15.7%	175,394	0.5%	43	5,191	19.9%	1,006,715	2.6%	194	4,927	18.9%	2,730,692	7.2%	554	3,994	15.3%	4,075,586	10.7%	1,020	1,918	7.4%	2,974,782	7.8%	1,551
Scotland.....	2,481	18.4%	91,982	0.5%	37	3,445	25.6%	608,508	3.4%	177	2,052	15.2%	1,165,765	6.5%	568	1,488	11.1%	1,573,650	8.8%	1,058	942	7.0%	1,397,054	7.8%	1,483
Stanly.....	4,016	16.7%	198,862	0.5%	50	4,442	18.5%	1,101,252	2.5%	248	3,450	14.4%	2,259,432	5.1%	655	2,681	11.2%	3,095,807	7.0%	1,155	1,933	8.0%	3,054,232	6.9%	1,580
Stokes.....	2,952	16.1%	143,271	0.4%	49	3,116	17.0%	833,070	2.5%	267	2,580	14.0%	1,782,079	5.3%	691	2,057	11.2%	2,368,505	7.0%	1,151	1,605	8.7%	2,602,399	7.7%	1,622
Surry.....	5,034	18.2%	240,096	0.5%	48	5,459	19.8%	1,320,272	2.9%	242	4,343	15.7%	2,700,255	5.9%	622	3,044	11.0%	3,305,566	7.2%	1,086	2,155	7.8%	3,313,767	7.2%	1,538
Swain.....	1,305	19.5%	34,722	0.6%	27	1,509	22.6%	257,333	4.7%	171	1,077	16.1%	481,269	8.7%	447	770	11.5%	569,877	10.3%	740	543	8.1%	545,743	9.9%	1,005
Transylvania	2,330	18.6%	94,912	0.5%	41	2,343	18.7%	539,150	2.7%	230	1,770	14.1%	1,088,384	5.4%	615	1,235	9.9%	1,252,525	6.2%	1,014	933	7.5%	1,281,692	6.3%	1,374
Tyrrell.....	296	20.6%	17,928	0.9%	61	323	22.5%	57,698	3.0%	179	242	16.8%	141,319	7.3%	584	180	12.5%	205,141	10.6%	1,140	106	7.4%	165,886	8.6%	1,565
Union.....	12,818	15.9%	727,643	0.3%	57	11,405	14.1%	2,742,089	1.1%	240	9,419	11.7%	5,482,703	2.1%	582	7,300	9.0%	7,579,410	3.0%	1,038	5,560	6.9%	8,226,498	3.2%	1,480
Vance.....	2,983	17.3%	119,729	0.5%	40	3,918	22.8%	744,884	3.1%	190	3,403	19.8%	1,970,003	8.1%	579	2,028	11.8%	2,242,430	9.2%	1,106	1,197	7.0%	1,888,302	7.8%	1,578
Wake.....	58,052	14.2%	4,361,348	0.3%	75	52,908	12.9%	14,284,497	0.8%	270	45,783	11.2%	31,318,289	6.9%	39,093	9,581	9.5%	47,954,837	3.2%	1,227	29,543	7.2%	50,859,474	3.4%	1,722
Warren.....	1,030	16.9%	34,662	0.5%	34	1,388	22.8%	249,841	3.9%	180	1,203	19.8%	686,471	10.7%	571	767	12.6%	781,645	12.2%	1,019	467	7.7%	641,396	10.0%	1,373
Washington...	905	18.8%	37,331	0.6%	41	1,155	24.0%	209,369	3.3%	181	795	16.5%	456,554	7.1%	574	548	11.4%	551,880	8.6%	1,007	306	6.4%	452,251	7.1%	1,478
Watauga.....	3,847	22.0%	230,900	0.7%	60	3,019	17.3%	898,433	2.5%	298	2,239	12.8%	1,512,943	4.3%	676	1,535	8.8%	1,701,163	4.8%	1,108	1,237	7.1%	1,818,875	5.1%	1,470
Wayne.....	7,142	16.0%	341,179	0.5%	48	8,961	20.0%	1,961,516	2.7%	219	7,823	17.5%	4,777,042	6.6%	611	5,172	11.6%	5,585,989	7.7%	1,080	3,419	7.6%	5,219,726	7.2%	1,527
Wilkes.....	4,943	18.2%	223,352	0.5%	45	5,313	19.5%	1,321,296	2.7%	249	4,589	16.9%	3,029,459	6.1%	620	2,839	10.4%	3,097,911	6.2%	1,091	2,108	7.8%	3,377,874	6.8%	1,60

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston.....	4,310	6.4%	8,787,225	6.1%	2,039	3,911	5.8%	9,804,936	6.8%	2,507	3,361	5.0%	10,223,853	7.1%	3,042	2,827	4.2%	10,026,066	7.0%	3,547	2,367	3.5%	9,780,889	6.8%	4,132
Jones.....	229	6.5%	415,869	8.3%	1,816	167	4.7%	381,500	7.6%	2,284	116	3.3%	343,098	6.8%	2,958	108	3.1%	337,464	6.7%	3,125	65	1.8%	220,713	4.4%	3,396
Lee.....	1,320	5.5%	2,609,673	5.8%	1,977	1,130	4.7%	2,702,770	6.0%	2,392	904	3.7%	2,689,661	5.9%	2,975	751	3.1%	2,514,459	5.6%	3,348	600	2.5%	2,392,652	5.3%	3,988
Lenoir.....	1,223	5.2%	2,338,634	6.2%	1,912	939	4.0%	2,209,689	5.8%	2,353	752	3.2%	2,093,501	5.5%	2,784	614	2.6%	1,918,200	5.1%	3,124	484	2.0%	1,804,908	4.8%	3,729
Lincoln.....	1,883	6.4%	3,853,718	5.5%	2,047	1,591	5.4%	4,034,633	5.7%	2,536	1,257	4.3%	3,827,386	5.4%	3,045	1,140	3.9%	4,019,934	5.7%	3,526	911	3.1%	3,651,209	5.2%	4,008
Macon.....	809	5.9%	1,396,388	6.8%	1,726	644	4.7%	1,402,052	6.8%	2,177	478	3.5%	1,217,320	5.9%	2,547	397	2.9%	1,253,113	6.1%	3,156	324	2.4%	1,092,943	5.3%	3,373
Madison.....	491	6.3%	983,271	9.0%	2,003	420	5.4%	1,015,710	9.3%	2,418	380	4.9%	1,126,055	10.3%	2,963	233	3.0%	760,358	6.9%	3,263	186	2.4%	710,784	6.5%	3,821
Martin.....	467	5.4%	886,046	7.0%	1,897	386	4.5%	888,043	7.0%	2,301	307	3.6%	888,235	7.0%	2,893	239	2.8%	814,875	6.4%	3,410	202	2.3%	833,288	6.6%	4,125
McDowell.....	1,073	6.3%	2,286,885	9.3%	2,131	924	5.5%	2,381,335	9.7%	2,577	682	4.0%	2,154,625	8.8%	3,159	468	2.8%	1,656,135	6.7%	3,539	349	2.1%	1,472,229	6.0%	4,218
Mecklenburg	24,305	5.9%	52,365,520	3.6%	2,155	19,285	4.6%	50,358,836	3.4%	2,611	16,063	3.9%	49,399,717	3.4%	3,075	13,549	3.3%	48,516,176	3.3%	3,581	11,569	2.8%	47,682,175	3.2%	4,122
Mitchell.....	407	7.0%	870,909	10.4%	2,140	342	5.9%	878,921	10.5%	2,570	255	4.4%	761,593	9.1%	2,987	179	3.1%	611,861	7.3%	3,418	128	2.2%	515,897	6.1%	4,030
Montgomery	516	5.4%	970,355	7.3%	1,881	402	4.2%	1,015,708	7.6%	2,527	325	3.4%	984,835	7.4%	3,030	214	2.3%	733,182	5.5%	3,426	186	2.0%	701,823	5.3%	3,773
Moore.....	2,145	5.7%	3,748,520	4.0%	1,748	1,869	5.0%	3,946,289	4.2%	2,111	1,750	4.7%	4,417,946	4.7%	2,525	1,472	3.9%	4,301,152	4.5%	2,922	1,249	3.3%	4,155,784	4.4%	3,327
Nash.....	2,360	6.0%	4,816,676	5.2%	2,041	1,855	4.7%	4,607,537	5.0%	2,484	1,493	3.8%	4,342,200	4.7%	2,908	1,164	3.0%	4,012,045	4.3%	3,447	937	2.4%	3,709,660	4.0%	3,959
New Hanover	4,976	5.7%	9,854,684	4.2%	1,980	4,221	4.8%	10,047,781	4.3%	2,380	3,634	4.1%	10,266,631	4.4%	2,825	2,990	3.4%	9,851,468	4.2%	3,295	2,503	2.9%	9,449,415	4.0%	3,775
Northampton	379	5.2%	652,937	7.7%	1,723	279	3.9%	527,384	6.2%	1,890	245	3.4%	619,442	7.3%	2,528	192	2.7%	541,522	6.4%	2,820	137	1.9%	441,519	5.2%	3,223
Onslow.....	3,320	6.2%	5,351,004	7.0%	1,612	2,681	5.0%	5,313,928	6.9%	1,982	2,094	3.9%	4,903,742	6.4%	2,342	1,701	3.2%	4,791,573	6.3%	2,817	1,328	2.5%	4,293,187	5.6%	3,233
Orange.....	2,767	5.1%	5,648,041	2.4%	2,041	2,344	4.3%	5,829,284	2.5%	2,487	2,115	3.9%	6,172,914	2.7%	2,919	1,905	3.5%	6,343,359	2.7%	3,330	1,653	3.0%	6,413,998	2.8%	3,880
Pamlico.....	267	5.3%	416,701	4.5%	1,561	267	5.3%	531,080	5.8%	1,989	243	4.8%	632,652	6.9%	2,604	204	4.1%	573,780	6.2%	2,813	137	2.7%	493,011	5.4%	3,599
Pasquotank..	906	6.0%	1,408,668	6.7%	1,555	761	5.1%	1,428,917	6.8%	1,878	627	4.2%	1,374,993	6.6%	2,193	485	3.2%	1,283,863	6.1%	2,647	420	2.8%	1,274,094	6.1%	3,034
Pender.....	1,252	6.1%	2,368,883	6.4%	1,892	1,031	5.0%	2,431,128	6.6%	2,358	861	4.2%	2,417,736	6.5%	2,808	783	3.8%	2,523,320	6.8%	3,223	582	2.9%	2,220,288	6.0%	3,815
Perquimans..	348	6.8%	487,661	6.4%	1,401	308	6.0%	595,407	7.9%	1,933	261	5.1%	540,065	7.1%	2,069	193	3.8%	467,510	6.2%	2,422	159	3.1%	456,649	6.0%	2,872
Person.....	1,060	6.8%	2,218,306	8.4%	2,093	829	5.3%	2,101,837	8.0%	2,535	684	4.4%	2,071,851	7.9%	3,029	533	3.4%	1,879,547	7.1%	3,526	463	3.0%	1,963,998	7.4%	4,242
Pitt.....	3,352	5.2%	6,909,197	4.6%	2,061	2,822	4.4%	7,198,241	4.8%	2,551	2,443	3.8%	7,346,918	4.9%	3,077	2,035	3.2%	7,086,870	4.7%	3,482	1,804	2.7%	7,097,088	4.7%	3,934
Polk.....	496	6.3%	769,548	5.8%	1,552	377	4.8%	691,997	5.2%	1,836	342	4.3%	822,819	6.2%	2,406	263	3.3%	652,217	4.9%	2,480	198	2.5%	504,500	3.8%	2,548
Randolph....	3,586	6.4%	7,581,567	7.7%	2,114	2,901	5.2%	7,505,520	7.7%	2,587	2,343	4.2%	7,397,273	7.6%	3,157	1,893	3.4%	6,943,901	7.1%	3,668	1,415	2.5%	5,999,989	6.0%	4,170
Richmond....	888	5.0%	1,733,792	7.8%	1,952	725	4.1%	1,735,944	7.8%	2,394	564	3.2%	1,673,691	7.5%	2,968	444	2.5%	1,448,090	6.5%	3,261	331	1.9%	1,242,767	5.6%	3,755
Robeson.....	2,015	4.4%	3,920,120	7.4%	1,945	1,608	3.5%	3,883,238	7.4%	2,415	1,195	2.6%	3,458,117	6.6%	2,894	925	2.0%	2,954,088	5.6%	3,194	652	1.4%	2,480,467	4.7%	3,804
Rockingham.	2,257	6.1%	4,583,938	7.1%	2,031	1,813	4.9%	4,566,158	7.1%	2,519	1,601	4.3%	4,802,284	7.5%	3,000	1,275	3.4%	4,447,428	6.9%	3,488	996	2.7%	4,066,403	6.3%	4,083
Rowan.....	3,614	6.6%	7,419,619	7.7%	2,053	2,916	5.3%	7,299,026	7.6%	2,503	2,365	4.3%	7,229,762	7.5%	3,057	1,944	3.5%	6,729,572	7.0%	3,462	1,407	2.6%	5,696,481	5.9%	4,049
Rutherford...	1,470	6.2%	2,728,305	8.4%	1,856	1,208	5.1%	2,736,596	8.4%	2,265	877	3.7%	2,456,800	7.5%	2,801	736	3.1%	2,303,373	7.1%	3,130	532	2.2%	1,898,322	5.8%	3,568
Sampson.....	1,304	5.0%	2,618,095	6.9%	2,008	1,046	4.0%	2,517,725	6.6%	2,407	827	3.2%	2,367,929	6.2%	2,863	630	2.4%	2,135,042	5.6%	3,389	494	1.9%	1,885,834	5.0%	3,817
Scotland....	638	4.7%	1,182,977	6.6%	1,854	563	4.2%	1,281,317	7.2%	2,276	423	3.1%	1,134,057	6.4%	2,681	340	2.5%	1,028,656	5.8%	3,025	265	2.0%	929,478	5.2%	3,507
Stanly.....	1,609	6.7%	3,304,107	7.5%	2,054	1,301	5.4%	3,225,405	7.3%	2,479	1,065	4.4%	3,224,080	7.3%	3,027	900	3.7%	3,142,923	7.1%	3,492	672	2.8%	2,732,966	6.2%	4,067
Stokes.....	1,317	7.2%	2,766,996	8.2%	2,101	1,066	5.8%	2,751,317	8.2%	2,581	895	4.9%	2,824,030	8.4%	3,155	744	4.1%	2,697,629	8.0%	3,626	549	3.0%	2,340,451	7.0%	4,263
Surry.....	1,640	5.9%	3,279,632	7.2%	2,000	1,384	5.0%	3,523,327	7.7%	2,546	1,110	4.0%	3,285,604	7.2%	2,960	870	3.2%	3,034,953	6.6%	3,488	652	2.4%	2,585,643	5.6%	3,966
Swain.....	353	5.3%	547,465	9.9%	1,551	284	4.3%	517,138	9.4%	1,821	178	2.7%	388,638	7.0%	2,183	140	2.1%	326,947	5.9%	2,335	105	1.6%	240,814	4.4%	2,293
Transylvania	747	6.0%	1,292,355	6.4%	1,730	658	5.3%	1,438,647	7.1%	2,186	518	4.1%	1,298,658	6.4%	2,507	398	3.2%	1,174,272	5.8%	2,950	322	2.6%	1,086,866	5.4%	3,375
Tyrrell.....	70	4.9%	114,150	5.9%	1,631	57	4.0%	127,239	6.6%	2,232	42	2.9%	118,408	6.1%	2,819	33	2.3%	102,489	5.3%	3,106	23	1.6%	75,144	3.9%	3,267
Union.....	4,793	5.9%	9,171,440	3.6%	1,914	4,163	5.2%	9,779,290	3.8%	2,349	3,658	4.5%	10,487,396	4.1%	2,867	3,208	4.0%	10,640,531	4.1%	3,317	2,754	3.4%	10,638,690	4.1%	3,863
Vance.....	841	4.9%	1,673,290	6.9%	1,990	699	4.1%	1,730,326	7.1%	2,475	519	3.0%	1,497,280	6.2%	2,885	408	2.4%	1,314,871	5.4%	3,223	307	1.8%	1,193,350	4.9%	3,887
Wake.....	24,304	5.9%	52,571,993	3.5%	2,163	20,099	4.9%	52,187,304	3.5%	2,597	17,910	4.4%	55,205,532	3.7%	3,082	16,325	4.0%	58,466,417	3.9%	3,581	14,499	3.5%	59,642,546	4.0%	4,114
Warren.....	320	5.3%	528,215	8.3%	1,651	207	3.4%	424,094	6.6%	2,049	173	2.8%	426,223	6.7%	2,464	158	2.6%	493,540	7.7%	3,124	97	1.6%	330,274	5.2%	3,405
Washington..	241	5.0%	474,414	7.4%	1,969	159	3.3%	369,620	5.8%	2,325	136	2.8%	364,717	5.7%	2,682	141	2.9%	462,736	7.2%	3,282	103	2.1%	384,412	6.0%	3,732
Watauga....	1,039	5.9%	1,920,495	5.4%	1,848	838	4.8%	1,953,125	5.5%	2,331	702	4.0%	1,921,917	5.4%	2,738	568	3.2%	1,771,897	5.2%	3,120	493	2.8%	1,709,575	4.8%	3,468
Wayne.....	2,616	5.8%	4,995,432	6.9%	1,910	2,130	4.8%	4,902,226	6.8%	2,302	1,714	3.8%	4,641,777	6.4%	2,708	1,357	3.0%	4,156,396	5.8%	3,063	1,046	2.3%	3,831,660	5.3%	3,663
Wilkes.....	1,680	6.2%	3,450,545	7.0%	2,054	1,405	5.2%	3,489,957	7.0%	2,484	1,047	3.8%	3,145,239	6.3%	3,004	780	2.9%	2,647,180	5.						

TABLE C2. TAX YEAR 2012 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																Total Returns Filed and Net Tax Liability							
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more						Returns filed	% of total	Net tax [\$]	% of total	Avg tax [\$]	Rank		
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed						Net tax liability	Total	Average
Johnston.....	5,712	8.5%	32,846,628	22.8%	5,750	1,421	2.1%	12,444,595	8.6%	8,758	1,002	1.5%	25,338,706	17.6%	25,288	67,550	1.6%	144,178,916	1.4%	2,134	14	16	19	
Jones.....	151	4.3%	812,484	16.2%	5,381	35	1.0%	280,382	5.6%	8,011	33	0.9%	786,622	15.7%	23,837	3,534	0.1%	5,020,352	0.1%	1,421	97	95	71	
Lee.....	1,502	6.2%	8,077,797	17.8%	5,378	414	1.7%	3,440,007	7.6%	8,309	308	1.3%	11,671,318	25.8%	37,894	24,193	0.6%	45,281,873	0.5%	1,872	42	40	26	
Lenoir.....	941	4.0%	4,979,039	13.1%	5,291	234	1.0%	1,948,427	5.1%	8,327	294	1.2%	11,116,009	29.3%	37,810	23,656	0.6%	37,891,795	0.4%	1,602	45	47	55	
Lincoln.....	2,349	8.0%	13,136,165	18.6%	5,592	826	2.8%	7,264,140	10.3%	8,794	840	2.8%	19,563,126	27.7%	23,289	29,477	0.7%	70,535,340	0.7%	2,393	35	29	14	
Macon.....	581	4.2%	2,676,184	13.1%	4,606	178	1.3%	1,252,118	6.1%	7,034	203	1.5%	5,441,066	26.5%	26,803	13,748	0.3%	20,503,774	0.2%	1,491	66	65	60	
Madison.....	324	4.2%	1,656,196	15.1%	5,112	83	1.1%	644,073	5.9%	7,760	54	0.7%	972,089	8.9%	18,002	7,799	0.2%	10,965,516	0.1%	1,406	79	78	73	
Martin.....	398	4.6%	2,158,176	17.0%	5,423	75	0.9%	625,573	4.9%	8,341	82	1.0%	2,217,926	17.5%	27,048	8,610	0.2%	12,661,342	0.1%	1,471	77	74	62	
McDowell.....	637	3.8%	3,423,193	13.9%	5,374	113	0.7%	910,193	3.7%	8,055	136	0.8%	2,504,939	10.2%	18,419	16,927	0.4%	24,556,412	0.2%	1,451	59	60	65	
Mecklenburg	34,293	8.3%	197,207,946	13.4%	5,751	14,998	3.6%	132,625,966	9.0%	8,843	22,935	5.5%	735,433,941	49.9%	32,066	415,412	9.7%	1,472,816,329	14.7%	3,545	1	2	3	
Mitchell.....	209	3.6%	1,055,013	12.6%	5,048	48	0.8%	428,384	5.1%	8,925	38	0.7%	830,735	9.9%	21,861	5,811	0.1%	8,400,391	0.1%	1,446	89	87	66	
Montgomery.	366	3.9%	1,854,734	13.9%	5,068	95	1.0%	778,726	5.8%	8,197	119	1.3%	2,676,191	20.1%	22,489	9,505	0.2%	13,336,025	0.1%	1,403	73	73	74	
Moore.....	3,228	8.6%	14,944,741	15.8%	4,630	1,126	3.0%	8,481,804	9.0%	7,533	1,426	3.8%	38,437,412	40.7%	26,955	37,426	0.9%	94,549,798	0.9%	5,256	30	21	12	
Nash.....	2,315	5.9%	12,813,225	13.8%	5,535	645	1.6%	5,419,920	5.9%	8,403	676	1.7%	37,560,736	40.6%	55,563	39,428	0.9%	92,600,846	0.9%	2,349	26	22	15	
New Hanover	6,983	8.0%	36,818,428	15.7%	5,273	2,581	2.9%	20,994,546	9.0%	8,134	3,235	3.7%	93,042,817	39.7%	28,761	87,820	2.0%	234,548,912	2.3%	2,671	8	8	8	
Northampton	316	4.4%	1,431,429	16.9%	4,530	63	0.9%	393,086	4.6%	6,239	57	0.8%	1,253,136	14.8%	21,985	7,239	0.2%	8,474,858	0.1%	1,171	82	86	93	
Onslow.....	3,076	5.8%	13,962,945	18.3%	4,539	767	1.4%	5,551,596	7.3%	7,238	570	1.1%	13,466,395	17.6%	23,625	53,254	1.2%	76,490,420	0.8%	1,436	21	26	69	
Orange.....	5,483	10.0%	29,831,172	12.9%	5,441	2,839	5.2%	23,987,836	10.4%	8,449	4,861	8.9%	127,817,522	55.3%	26,294	54,785	1.3%	231,170,350	2.3%	4,220	20	9	1	
Pamlico.....	360	7.2%	1,713,502	18.6%	4,760	115	2.3%	946,067	10.3%	8,227	94	1.9%	2,182,109	23.7%	23,214	5,028	0.1%	9,190,211	0.1%	1,828	91	83	32	
Pasquotank..	924	6.2%	3,809,539	18.2%	4,123	218	1.5%	1,449,019	6.9%	6,647	200	1.3%	3,883,274	18.5%	19,416	14,983	0.3%	20,959,427	0.2%	1,399	64	64	75	
Pender.....	1,516	7.4%	8,195,850	22.2%	5,406	401	2.0%	3,328,339	9.0%	8,300	353	1.7%	6,304,150	17.1%	17,859	20,417	0.5%	36,955,051	0.4%	1,810	51	48	36	
Perquimans..	340	6.7%	1,388,747	18.4%	4,085	109	2.1%	689,272	9.1%	6,324	83	1.6%	1,404,517	18.6%	16,922	5,104	0.1%	7,561,467	0.1%	1,481	90	89	61	
Person.....	960	6.2%	5,439,564	20.6%	5,666	208	1.3%	1,740,194	6.6%	8,366	132	0.9%	2,654,007	10.1%	20,106	15,518	0.4%	26,383,913	0.3%	1,700	61	59	45	
Pitt.....	4,341	6.8%	24,291,403	16.2%	5,596	1,399	2.2%	11,927,123	8.0%	8,525	1,623	2.5%	52,607,446	35.2%	32,414	63,991	1.5%	149,532,507	1.5%	2,337	16	15	16	
Polk.....	509	6.5%	2,091,977	15.6%	4,110	192	2.4%	1,295,117	9.7%	6,745	201	2.6%	4,172,665	31.2%	20,760	7,865	0.2%	13,374,919	0.1%	1,701	78	72	44	
Randolph....	2,686	4.8%	15,090,149	15.4%	5,618	582	1.0%	4,899,782	5.0%	8,419	607	1.1%	18,717,472	19.1%	30,836	56,276	1.3%	97,827,515	1.0%	1,738	18	19	42	
Richmond....	651	3.7%	3,387,697	15.3%	5,204	141	0.8%	1,143,171	5.2%	8,108	167	0.8%	2,995,573	13.5%	22,026	17,606	0.4%	22,170,166	0.2%	1,259	55	63	89	
Robeson....	1,369	3.0%	6,969,149	13.2%	5,091	321	0.7%	2,591,780	4.9%	8,074	368	0.8%	9,371,581	17.8%	25,466	45,379	1.1%	52,683,603	0.5%	1,161	24	35	95	
Rockingham.	2,113	5.7%	11,937,404	18.6%	5,650	472	1.3%	3,945,858	6.1%	8,360	403	1.1%	10,570,986	16.5%	26,231	37,014	0.9%	64,224,627	0.6%	1,735	31	30	43	
Rowan.....	2,961	5.4%	16,259,926	16.9%	5,491	785	1.4%	6,566,031	6.8%	8,364	774	1.4%	17,356,461	18.0%	22,424	55,093	1.3%	96,251,219	1.0%	1,747	19	20	41	
Rutherford..	1,066	4.5%	5,026,876	15.4%	4,716	213	0.9%	1,603,940	4.9%	7,530	263	1.1%	5,085,026	15.6%	19,335	23,721	0.6%	32,650,236	0.3%	1,376	44	52	77	
Sampson....	1,107	4.3%	5,702,072	15.0%	5,151	239	0.9%	1,909,895	5.0%	7,991	265	1.0%	7,940,213	20.9%	29,963	26,029	0.6%	38,039,974	0.4%	1,461	40	46	64	
Scotland....	517	3.8%	2,584,003	14.5%	4,998	164	1.2%	1,301,456	7.3%	7,936	139	1.0%	3,575,955	25.7%	25,726	13,457	0.3%	17,854,858	0.2%	1,327	67	69	82	
Stanly.....	1,352	5.6%	7,314,979	16.6%	5,410	293	1.2%	2,494,575	5.7%	8,514	299	1.2%	8,973,802	20.3%	30,013	24,013	0.6%	44,122,422	0.4%	1,837	43	42	30	
Stokes.....	1,091	5.9%	6,448,840	19.2%	5,911	236	1.3%	2,096,389	6.2%	8,883	161	0.9%	3,959,994	11.8%	24,596	18,369	0.4%	33,615,510	0.3%	1,830	54	51	31	
Surry.....	1,239	4.5%	6,656,333	14.5%	5,372	316	1.1%	2,635,838	5.7%	8,341	368	1.3%	9,963,252	21.7%	27,074	27,614	0.6%	45,844,538	0.5%	1,660	37	39	46	
Swain.....	330	4.9%	874,531	15.8%	2,650	44	0.7%	201,209	3.6%	4,573	40	0.6%	542,522	9.8%	13,563	6,678	0.2%	5,528,208	0.1%	828	84	93	100	
Transylvania	808	6.5%	3,564,068	17.6%	4,411	223	1.8%	1,610,615	8.0%	7,222	237	1.9%	4,507,829	22.3%	19,020	12,522	0.3%	20,229,973	0.2%	1,616	69	67	53	
Tyrrell.....	43	3.0%	184,293	9.5%	4,286	6	0.4%	38,787	2.0%	6,465	16	1.1%	591,407	30.5%	36,963	1,437	0.0%	1,939,889	0.0%	1,350	100	100	78	
Union.....	8,172	10.1%	44,996,959	17.5%	5,506	3,288	4.1%	28,093,164	11.0%	8,544	4,209	5.2%	107,896,792	42.1%	25,635	80,747	1.9%	256,462,605	2.6%	3,176	10	6	5	
Vance.....	608	3.5%	3,220,835	13.3%	5,297	149	0.9%	1,135,280	4.7%	7,619	143	0.8%	5,563,728	22.9%	38,907	17,203	0.4%	24,294,308	0.2%	1,412	58	61	72	
Wake.....	46,636	11.4%	271,760,822	18.0%	5,827	20,873	5.1%	188,821,472	12.5%	9,046	23,701	5.8%	621,885,535	41.2%	26,239	409,726	9.5%	1,509,320,066	15.0%	3,684	2	1	2	
Warren.....	183	3.0%	741,953	11.6%	4,054	45	0.7%	308,042	4.8%	6,845	45	0.7%	741,729	11.6%	16,483	6,083	0.1%	6,388,085	0.1%	1,050	86	92	99	
Washington..	234	4.9%	1,187,073	18.5%	5,073	39	0.8%	341,430	5.3%	8,755	42	0.9%	1,108,595	17.3%	26,395	4,804	0.1%	6,400,382	0.1%	1,332	92	91	81	
Watauga....	1,107	6.3%	5,322,768	15.0%	4,808	401	2.3%	3,093,482	8.7%	7,714	473	2.7%	11,530,652	32.6%	24,378	17,498	0.4%	35,386,225	0.4%	2,022	56	49	20	
Wayne.....	2,196	4.9%	11,090,319	15.4%	5,050	558	1.2%	4,586,989	6.4%	8,220	621	1.4%	16,141,279	22.3%	25,992	44,755	1.0%	72,231,530	0.7%	1,614	25	28	54	
Wilkes.....	1,209	4.4%	6,475,853	13.1%	5,356	309	1.1%	2,582,948	5.2%	8,359	400	1.5%	14,486,606	29.2%	36,217	27,197	0.6%	49,576,316	0.5%	1,823	38	37	33	
Wilson.....	2,054	5.8%	11,253,598	17.9%	5,479	584	1.6%	5,048,999	8.0%	8,646	567	1.6%	14,016,111	22.3%	24,720	35,626	0.8%	62,800,059	0.6%	1,763	32	32	39	
Yadkin.....	838	5.4%	4,684,677	17.4%	5,590	189	1.2%	1,620,804	6.0%	8,576	153	1.0%	4,245,138	15.7%	27,746	15,397	0.4%	26,978,299	0.3%	1,752	62	56	40	
Yancey.....	242	3.6%	1,174,739	13.0%	4,854	55	0.8%	410,067	4.5%	7,456	53	0.8%	921,285	10.2%	17,383	6,714	0.2%	9,060,800	0.1%	1,350	83	84	79	
Out-of State.	35,619	8.7%	90,260,850	12.2%	2,534	17,276	4.2%	54,826,295	7.4%	3,174	55,278	13.5%	365,663,703	49.6%	6,615	410,764	9.6%	737,172,197	7.3%	1,795	-	-		

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011

County	Total Returns Filed [Combined Filing Statuses]		Filing Status																			
			Single					Married Filing Jointly/Qualifying Widow(er)					Married Filing Separately					Head of Household				
			Tax year 2012		Tax year 2011		% change 12/11	Tax year 2012		Tax year 2011		% change 12/11	Tax year 2012		Tax year 2011		% change 12/11	Tax year 2012		Tax year 2011		% change 12/11
	Returns [#]	% of county	Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county	Returns [#]	% of county	
	2012	2011																				
Alamance.....	63,291	63,471	24,843	39.3%	24,646	38.8%	0.8%	24,302	38.4%	24,534	38.7%	-0.9%	1,137	1.8%	1,170	1.8%	-2.8%	13,009	20.6%	13,121	20.7%	-0.9%
Alexander.....	14,390	14,334	5,466	38.0%	5,268	36.8%	3.8%	6,788	47.2%	6,883	48.0%	-1.4%	244	1.7%	230	1.6%	6.1%	1,892	13.1%	1,953	13.6%	-3.1%
Allegany.....	4,233	4,276	1,526	36.1%	1,499	35.1%	1.8%	2,112	49.9%	2,157	50.4%	-2.1%	60	1.4%	67	1.6%	-10.4%	535	12.6%	553	12.9%	-3.3%
Anson.....	8,866	8,982	3,269	36.9%	3,183	35.4%	2.7%	2,679	30.2%	2,755	30.7%	-2.8%	155	1.7%	158	1.8%	-1.9%	2,763	31.2%	2,886	32.1%	-4.3%
Ashes.....	10,239	10,359	3,737	36.5%	3,743	36.1%	-0.2%	5,151	50.3%	5,248	50.7%	-1.8%	181	1.8%	192	1.9%	-5.7%	1,170	11.4%	1,176	11.4%	-0.5%
Avery.....	6,039	6,093	2,445	40.5%	2,462	40.4%	-0.7%	2,865	47.4%	2,890	47.4%	-0.9%	106	1.8%	112	1.8%	-5.4%	623	10.3%	629	10.3%	-1.0%
Beaufort.....	19,346	19,538	6,832	35.3%	6,848	35.0%	-0.2%	8,059	41.7%	8,178	41.9%	-1.5%	330	1.7%	382	2.0%	-13.6%	4,125	21.3%	4,130	21.1%	-0.1%
Bertie.....	7,290	7,424	2,443	33.5%	2,438	32.8%	0.2%	2,250	30.9%	2,303	31.0%	-2.3%	158	2.2%	150	2.0%	5.3%	2,439	33.5%	2,533	34.1%	-3.7%
Bladen.....	11,921	12,158	3,940	33.1%	3,966	32.6%	-0.7%	4,141	34.7%	4,202	34.6%	-1.5%	260	2.2%	275	2.3%	-5.5%	3,580	30.0%	3,715	30.6%	-3.6%
Brunswick.....	45,725	44,859	16,748	36.6%	16,023	35.7%	4.5%	22,232	48.6%	21,966	49.0%	1.2%	859	1.9%	877	2.0%	-2.1%	5,886	12.9%	5,993	13.4%	-1.8%
Buncombe.....	108,463	106,082	51,244	47.2%	49,423	46.6%	3.7%	41,390	38.2%	41,136	38.8%	0.6%	1,853	1.7%	1,716	1.6%	8.0%	13,976	12.9%	13,807	13.0%	1.2%
Burke.....	33,244	33,489	12,864	38.7%	12,433	37.1%	3.5%	14,209	42.7%	14,437	43.1%	-1.6%	569	1.7%	629	1.9%	-9.5%	5,602	16.9%	5,990	17.9%	-6.5%
Cabarrus.....	75,010	73,820	28,050	37.4%	27,062	36.7%	3.7%	33,316	44.4%	33,144	44.9%	0.5%	1,253	1.7%	1,239	1.7%	1.1%	12,391	16.5%	12,375	16.8%	0.1%
Caldwell.....	30,658	30,856	11,273	36.8%	11,136	36.1%	1.2%	13,749	44.8%	13,948	45.2%	-1.4%	630	2.1%	626	2.0%	0.6%	5,006	16.3%	5,146	16.7%	-2.7%
Camden.....	4,053	4,023	1,530	37.7%	1,478	36.7%	3.5%	1,997	49.3%	2,002	49.8%	-0.2%	117	2.9%	111	2.8%	5.4%	409	10.1%	432	10.7%	-5.3%
Carteret.....	28,886	29,066	12,038	41.7%	12,022	41.4%	0.1%	12,752	44.1%	12,849	44.2%	-0.8%	633	2.2%	675	2.3%	-6.2%	3,463	12.0%	3,520	12.1%	-1.6%
Caswell.....	8,749	8,858	3,222	36.8%	3,149	35.5%	2.3%	3,609	41.3%	3,680	41.5%	-1.9%	198	2.3%	200	2.3%	-1.0%	1,720	19.7%	1,829	20.6%	-6.0%
Catawba.....	69,535	69,708	27,881	40.1%	27,542	39.5%	1.2%	29,602	42.6%	29,840	42.8%	-0.8%	1,163	1.7%	1,157	1.7%	0.5%	10,889	15.7%	11,169	16.0%	-2.5%
Chatham.....	27,149	27,131	10,336	38.1%	10,116	37.3%	2.2%	12,519	46.1%	12,501	46.1%	0.1%	472	1.7%	428	1.6%	10.3%	3,822	14.1%	4,086	15.1%	-6.5%
Cherokee.....	9,799	9,737	3,476	35.5%	3,342	34.3%	4.0%	4,884	49.8%	4,970	51.0%	-1.7%	138	1.4%	155	1.6%	-11.0%	1,301	13.3%	1,270	13.0%	2.4%
Chowan.....	5,979	5,914	2,087	34.9%	2,013	34.0%	3.7%	2,445	40.9%	2,483	42.0%	-1.5%	143	2.4%	139	2.4%	2.9%	1,304	21.8%	1,279	21.6%	2.0%
Clay.....	3,997	4,010	1,415	35.4%	1,427	35.6%	-0.8%	2,101	52.6%	2,105	52.5%	-0.2%	81	2.0%	73	1.8%	11.0%	400	10.0%	405	10.1%	-1.2%
Cleveland.....	38,104	38,538	13,999	36.7%	13,755	35.7%	1.8%	16,050	42.1%	16,273	42.2%	-1.4%	639	1.7%	638	1.7%	0.2%	7,416	19.5%	7,872	20.4%	-5.8%
Columbus.....	19,896	20,186	6,836	34.4%	6,721	33.3%	1.7%	7,346	36.9%	7,475	37.0%	-1.7%	365	1.8%	353	1.7%	3.4%	5,349	26.9%	5,637	27.9%	-5.1%
Craven.....	38,612	38,640	14,549	37.7%	14,368	37.2%	1.3%	16,600	43.0%	16,532	42.8%	0.4%	1,113	2.9%	1,215	3.1%	-8.4%	6,350	16.4%	6,525	16.9%	-2.7%
Cumberland.....	111,123	109,878	42,820	38.5%	41,904	38.1%	2.2%	37,857	34.1%	37,504	34.1%	0.9%	4,549	4.1%	4,503	4.1%	1.0%	25,897	23.3%	25,967	23.6%	-0.3%
Currituck.....	9,293	9,100	3,660	39.4%	3,532	38.8%	3.6%	4,404	47.4%	4,384	48.2%	0.5%	227	2.4%	232	2.5%	-2.2%	1,002	10.8%	952	10.5%	5.3%
Dare.....	16,829	16,621	7,828	46.5%	7,616	45.8%	2.8%	6,811	40.5%	6,759	40.7%	0.8%	387	2.3%	416	2.5%	-7.0%	1,803	10.7%	1,830	11.0%	-1.5%
Davidson.....	66,862	66,747	25,131	37.6%	24,511	36.7%	2.5%	29,569	44.2%	29,934	44.8%	-1.2%	1,219	1.8%	1,110	1.7%	9.8%	10,943	16.4%	11,192	16.8%	-2.2%
Davie.....	17,283	17,162	6,289	36.4%	6,185	36.0%	1.7%	8,524	49.3%	8,556	49.9%	-0.4%	293	1.7%	287	1.7%	2.1%	2,177	12.6%	2,134	12.4%	2.0%
Duplin.....	20,479	20,939	6,512	31.8%	6,316	30.2%	3.1%	7,213	35.2%	7,239	34.6%	-0.4%	389	1.9%	381	1.8%	2.1%	6,365	31.1%	7,003	33.4%	-9.1%
Durham.....	121,825	118,522	55,205	45.3%	52,671	44.4%	4.8%	37,248	30.6%	36,261	30.6%	2.7%	2,629	2.2%	2,600	2.2%	1.1%	26,743	22.0%	26,990	22.8%	-0.9%
Edgecombe.....	20,723	21,044	8,198	39.6%	8,145	38.7%	0.7%	5,323	25.7%	5,479	26.0%	-2.8%	365	1.8%	392	1.9%	-6.9%	6,837	33.0%	7,028	33.4%	-2.7%
Forsyth.....	149,660	148,316	62,332	41.6%	61,111	41.2%	2.0%	56,036	37.4%	55,937	37.7%	0.2%	2,826	1.9%	2,726	1.8%	3.7%	28,466	19.0%	28,542	19.2%	-0.3%
Franklin.....	21,642	21,427	7,677	35.5%	7,465	34.8%	2.8%	9,175	42.4%	9,144	42.7%	0.3%	510	2.4%	517	2.4%	-1.4%	4,280	19.8%	4,301	20.1%	-0.5%
Gaston.....	83,437	83,405	32,460	38.9%	31,982	38.3%	1.5%	33,856	40.6%	34,155	41.0%	-0.9%	1,396	1.7%	1,426	1.7%	-2.1%	15,725	18.8%	15,842	19.0%	-0.7%
Gates.....	3,914	3,975	1,363	34.8%	1,347	33.9%	1.2%	1,735	44.3%	1,775	44.7%	-2.3%	96	2.5%	98	2.5%	-2.0%	720	18.4%	755	19.0%	-4.6%
Graham.....	3,011	3,168	1,092	36.3%	1,239	39.1%	-11.9%	1,440	47.8%	1,447	45.7%	-0.5%	50	1.7%	39	1.2%	28.2%	429	14.2%	443	14.0%	-3.2%
Granville.....	21,749	21,683	7,908	36.4%	7,707	35.5%	2.6%	8,527	39.2%	8,559	39.5%	-0.4%	544	2.5%	519	2.4%	4.8%	4,770	21.9%	4,898	22.6%	-2.6%
Greene.....	6,624	6,683	2,227	33.6%	2,211	33.1%	0.7%	2,434	36.7%	2,439	36.5%	-0.2%	142	2.1%	172	2.6%	-17.4%	1,821	27.5%	1,861	27.8%	-2.1%
Guilford.....	211,293	209,598	91,764	43.4%	90,246	43.1%	1.7%	75,427	35.7%	75,217	35.9%	0.3%	4,213	2.0%	4,211	2.0%	0.0%	39,889	18.9%	39,924	19.0%	-0.1%
Halifax.....	20,729	20,906	7,654	36.9%	7,507	35.9%	2.0%	6,052	29.2%	6,249	29.9%	-3.2%	412	2.0%	404	1.9%	2.0%	6,611	31.9%	6,746	32.3%	-2.0%
Harnett.....	38,788	38,348	13,382	34.5%	13,242	34.5%	1.1%	16,078	41.5%	15,831	41.3%	1.6%	1,199	3.1%	1,166	3.0%	2.8%	8,129	21.0%	8,109	21.1%	0.2%
Haywood.....	24,272	24,161	9,898	40.8%	9,738	40.3%	1.6%	11,200	46.1%	11,222	46.4%	-0.2%	375	1.5%	404	1.7%	-7.2%	2,799	11.5%	2,797	11.6%	0.1%
Henderson.....	45,978	45,472	18,861	41.0%	18,631	41.0%	1.2%	21,164	46.0%	21,217	46.7%	-0.2%	802	1.7%	798	1.8%	0.5%	5,151	11.2%	4,826	10.6%	6.7%
Hertford.....	7,779	7,928	2,871	36.9%	2,892	36.5%	-0.7%	2,339	30.1%	2,419	30.5%	-3.3%	157	2.0%	192	2.4%	-18.2%	2,412	31.0%	2,425	30.6%	-0.5%
Hoke.....	15,176	14,790	4,867	32.1%	4,517	30.5%	7.7%	5,209	34.3%	5,041	34.1%	3.3%	725	4.8%	673	4.6%	7.7%	4,375	28.8%	4,559	30.8%	-4.0%
Hyde.....	1,827	1,877	735	40.2%	767	40.9%	-4.2%	657	36.0%	660	35.2%	-0.5%	32	1.8%	40	2.1%	-20.0%	403	22.1%	410	21.8%	-1.7%
Iredell.....	67,658	66,809	26,256	38.8%	25,652	38.4%	2.4%	30,457	45.0%	30,183	45.2%	0.9%	1,177	1.7%	1,169	1.7%	0.7%	9,768	14.4%	9,805	14.7%	-0.4%
Jackson.....	13,260	13,168	5,685	42.9%	5,565	42.3%	2.2%	5,672	42.8%	5,679	43.1%	-0.1%	259	2.0%	287	2.2%	-9.8%	1,644	12.4%	1,637	12.4%	0.4%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011-Continued

County	Total Returns Filed [Combined Filing Statuses]		Filing Status																				
			Single						Married Filing Jointly/ Qualifying Widow(er)					Married Filing Separately					Head of Household				
			Tax year 2012			Tax year 2011			% change 12/11	Tax year 2012		Tax year 2011			% change 12/11	Tax year 2012		Tax year 2011			% change 12/11		
			Returns [#]	% of county	Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county	Returns [#]	% of county	Returns [#]		% of county	Returns [#]	% of county	Returns [#]	% of county		Returns [#]	% of county
	2012	2011																					
Johnston.....	67,550	66,652	23,860	35.3%	22,956	34.4%	3.9%	30,164	44.7%	30,139	45.2%	0.1%	1,485	2.2%	1,485	2.2%	0.0%	12,041	17.8%	12,072	18.1%	-0.3%	
Jones.....	3,534	3,610	1,331	37.7%	1,336	37.0%	-0.4%	1,420	40.2%	1,457	40.4%	-2.5%	99	2.8%	86	2.4%	15.1%	684	19.4%	731	20.2%	-6.4%	
Lee.....	24,193	24,354	8,448	34.9%	8,217	33.7%	2.8%	9,267	38.3%	9,325	38.3%	-0.6%	410	1.7%	405	1.7%	1.2%	6,068	25.1%	6,407	26.3%	-5.3%	
Lenoir.....	23,656	24,210	8,843	37.4%	8,862	36.6%	-0.2%	7,843	33.2%	7,986	33.0%	-1.8%	539	2.3%	504	2.1%	6.9%	6,431	27.2%	6,858	28.3%	-6.2%	
Lincoln.....	29,477	29,400	10,867	36.9%	10,593	36.0%	2.6%	14,107	47.9%	14,188	48.3%	-0.6%	512	1.7%	521	1.8%	-1.7%	3,991	13.5%	4,098	13.9%	-2.6%	
Macon.....	13,748	13,726	5,559	40.4%	5,441	39.6%	2.2%	6,371	46.3%	6,423	46.8%	-0.8%	241	1.8%	253	1.8%	-4.7%	1,577	11.5%	1,609	11.7%	-2.0%	
Madison.....	7,799	7,765	2,998	38.4%	2,941	37.9%	1.9%	3,793	48.6%	3,833	49.4%	-1.0%	124	1.6%	153	2.0%	-19.0%	884	11.3%	838	10.8%	5.5%	
Martin.....	8,610	8,826	3,245	37.7%	3,264	37.0%	-0.6%	3,158	36.7%	3,214	36.4%	-1.7%	150	1.7%	155	1.8%	-3.2%	2,057	23.9%	2,193	24.8%	-6.2%	
McDowell.....	16,927	16,948	6,204	36.7%	6,055	35.7%	2.5%	7,645	45.2%	7,764	45.8%	-1.5%	301	1.8%	318	1.9%	-5.3%	2,777	16.4%	2,811	16.6%	-1.2%	
Mecklenburg	415,412	405,348	187,536	45.1%	180,743	44.6%	3.8%	140,826	33.9%	137,507	33.9%	2.4%	7,829	1.9%	7,835	1.9%	-0.1%	79,221	19.1%	79,263	19.6%	-0.1%	
Mitchell.....	5,811	5,884	2,031	35.0%	2,075	35.3%	-2.1%	3,042	52.2%	3,044	51.7%	-0.4%	98	1.7%	101	1.7%	-3.0%	650	11.2%	664	11.3%	-2.1%	
Montgomery.	9,505	9,582	3,281	34.5%	3,233	33.7%	1.5%	3,679	38.7%	3,763	39.3%	-2.2%	148	1.6%	115	1.2%	28.7%	2,397	25.2%	2,471	25.8%	-3.0%	
Moore.....	37,426	37,243	14,382	38.4%	14,119	37.9%	1.9%	16,927	45.2%	16,980	45.6%	-0.3%	894	2.4%	901	2.4%	-0.8%	5,223	14.0%	5,243	14.1%	-0.4%	
Nash.....	39,428	40,019	15,359	39.0%	15,344	38.3%	0.1%	13,670	34.7%	13,922	34.8%	-1.8%	730	1.9%	730	1.8%	0.0%	9,669	24.5%	10,023	25.0%	-3.5%	
New Hanover	87,820	86,397	42,258	48.1%	41,060	47.5%	2.9%	32,209	36.7%	31,995	37.0%	0.7%	1,755	2.0%	1,830	2.1%	-4.1%	11,598	13.2%	11,512	13.3%	0.7%	
Northampton	7,239	7,486	2,642	36.5%	2,687	35.9%	-1.7%	2,229	30.8%	2,293	30.6%	-2.8%	130	1.8%	139	1.9%	-6.5%	2,238	30.9%	2,367	31.6%	-5.4%	
Onslow.....	53,254	51,616	20,006	37.6%	19,299	37.4%	3.7%	22,561	42.4%	21,595	41.8%	4.5%	2,917	5.5%	3,027	5.9%	-3.6%	7,770	14.6%	7,695	14.9%	1.0%	
Orange.....	54,785	53,852	25,078	45.8%	24,451	45.4%	2.6%	22,160	40.4%	21,919	40.7%	1.1%	1,032	1.9%	1,018	1.9%	1.4%	6,515	11.9%	6,464	12.0%	0.8%	
Pamlico.....	5,028	5,045	1,869	36.4%	1,869	37.0%	-2.1%	2,295	45.6%	2,311	45.8%	-0.7%	116	2.3%	123	2.4%	-5.7%	787	15.7%	742	14.7%	6.1%	
Pasquotank...	14,983	15,038	5,971	39.9%	5,831	38.8%	2.4%	5,656	37.7%	5,692	37.9%	-0.6%	379	2.5%	427	2.8%	-11.2%	2,977	19.9%	3,088	20.5%	-3.6%	
Pender.....	20,417	20,118	7,395	36.2%	7,161	35.6%	3.3%	9,072	44.4%	8,992	44.7%	0.9%	463	2.3%	481	2.4%	-3.7%	3,487	17.1%	3,484	17.3%	0.1%	
Perquimans...	5,104	5,088	1,725	33.8%	1,728	34.0%	-0.2%	2,412	47.3%	2,412	47.4%	0.0%	134	2.6%	138	2.7%	-2.9%	833	16.3%	810	15.9%	2.8%	
Person.....	15,518	15,700	5,830	37.6%	5,934	37.8%	-1.8%	6,192	39.9%	6,253	39.8%	-1.0%	297	1.9%	297	1.9%	0.0%	3,199	20.6%	3,216	20.5%	-0.5%	
Pitt.....	63,991	63,747	26,662	41.7%	26,503	41.6%	0.6%	21,795	34.1%	21,749	34.1%	0.2%	1,361	2.1%	1,316	2.1%	3.4%	14,173	22.1%	14,179	22.2%	0.0%	
Polk.....	7,865	7,902	3,263	41.5%	3,228	40.9%	1.1%	3,626	46.1%	3,646	46.1%	-0.5%	140	1.8%	135	1.7%	3.7%	836	10.6%	893	11.3%	-6.4%	
Randolph.....	56,276	56,541	20,619	36.6%	20,330	36.0%	1.4%	24,925	44.3%	25,016	44.2%	-0.4%	969	1.7%	932	1.6%	4.0%	9,763	17.3%	10,263	18.2%	-4.9%	
Richmond.....	17,606	17,682	6,348	36.1%	6,230	35.2%	1.9%	5,890	33.5%	5,955	33.7%	-1.1%	279	1.6%	274	1.5%	1.8%	5,089	28.9%	5,223	29.5%	-2.6%	
Robeson.....	45,379	46,073	15,347	33.8%	14,961	32.5%	2.6%	12,574	27.7%	12,770	27.7%	-1.5%	774	1.7%	739	1.6%	4.7%	16,684	36.8%	17,603	38.2%	-5.2%	
Rockingham.	37,014	37,148	14,010	37.9%	13,748	37.0%	1.9%	15,406	41.6%	15,664	42.2%	-1.6%	749	2.0%	758	2.0%	-1.2%	6,849	18.5%	6,978	18.8%	-1.8%	
Rowan.....	55,093	55,054	21,000	38.1%	20,723	37.6%	1.3%	23,177	42.1%	23,338	42.4%	-0.7%	946	1.7%	904	1.6%	4.6%	9,970	18.1%	10,089	18.3%	-1.2%	
Rutherford...	23,721	24,020	8,660	36.5%	8,568	35.7%	1.1%	10,972	46.3%	11,081	46.1%	-1.0%	388	1.6%	422	1.8%	-8.1%	3,701	15.6%	3,949	16.4%	-6.3%	
Samson.....	26,029	25,554	8,104	31.1%	7,881	30.8%	2.8%	8,881	34.1%	8,968	35.1%	-1.0%	477	1.8%	471	1.8%	1.3%	8,567	32.9%	8,234	32.2%	4.0%	
Scotland.....	13,457	13,770	4,616	34.3%	4,592	33.3%	0.5%	4,234	31.5%	4,281	31.1%	-1.1%	185	1.4%	180	1.3%	2.8%	4,422	32.9%	4,717	34.3%	-6.3%	
Stanly.....	24,013	23,897	9,312	38.8%	9,045	37.8%	3.0%	10,762	44.8%	10,831	45.3%	-0.6%	400	1.7%	447	1.9%	-10.5%	3,539	14.7%	3,574	15.0%	-1.0%	
Stokes.....	18,369	18,344	7,031	38.3%	6,787	37.0%	3.6%	8,833	48.1%	8,962	48.9%	-1.4%	279	1.5%	311	1.7%	-10.3%	2,226	12.1%	2,284	12.5%	-2.5%	
Surry.....	27,614	27,928	10,255	37.1%	10,026	35.9%	2.3%	12,768	46.2%	13,001	46.6%	-1.8%	456	1.7%	474	1.7%	-3.8%	4,135	15.0%	4,427	15.9%	-6.6%	
Swain.....	6,678	6,633	2,789	41.8%	2,688	40.5%	3.8%	2,359	35.3%	2,325	35.1%	1.5%	152	2.3%	149	2.2%	2.0%	1,378	20.6%	1,471	22.2%	-6.3%	
Transylvania.	12,522	12,504	4,988	39.8%	4,878	39.0%	2.3%	6,072	48.5%	6,140	49.1%	-1.1%	182	1.5%	199	1.6%	-8.5%	1,280	10.2%	1,287	10.3%	-0.5%	
Tyrell.....	1,437	1,481	507	35.3%	513	34.6%	-1.2%	500	34.8%	516	34.8%	-3.1%	30	2.1%	29	2.0%	3.4%	400	27.8%	423	28.6%	-5.4%	
Union.....	80,747	78,927	28,486	35.3%	27,232	34.5%	4.6%	40,031	49.6%	39,508	50.1%	1.3%	1,514	1.9%	1,443	1.8%	4.9%	10,716	13.3%	10,744	13.6%	-0.3%	
Vance.....	17,203	17,293	6,053	35.2%	5,977	34.6%	1.3%	5,062	29.4%	5,168	29.9%	-2.1%	346	2.0%	364	2.1%	-4.9%	5,742	33.4%	5,784	33.4%	-0.7%	
Wake.....	409,726	400,774	175,485	42.8%	169,794	42.4%	3.4%	167,951	41.0%	164,672	41.1%	2.0%	7,880	1.9%	7,714	1.9%	2.2%	58,410	14.3%	58,594	14.6%	-0.3%	
Warren.....	6,083	6,140	2,136	35.1%	2,125	34.6%	0.5%	1,878	30.9%	1,948	31.7%	-3.6%	123	2.0%	103	1.7%	19.4%	1,946	32.0%	1,964	32.0%	-0.9%	
Washington...	4,804	4,830	1,723	35.9%	1,661	34.4%	3.7%	1,707	35.5%	1,744	36.1%	-2.1%	73	1.5%	76	1.6%	-3.9%	1,301	27.1%	1,349	27.9%	-3.6%	
Watauga.....	17,498	17,188	8,349	47.7%	8,070	47.0%	3.5%	7,583	43.3%	7,557	44.0%	0.3%	289	1.7%	299	1.7%	-3.3%	1,277	7.3%	1,262	7.3%	1.2%	
Wayne.....	44,755	44,730	16,704	37.3%	16,412	36.7%	1.8%	16,322	36.5%	16,291	36.4%	0.2%	1,197	2.7%	1,280	2.9%	-6.5%	10,532	23.5%	10,747	24.0%	-2.0%	
Wilkes.....	27,197	27,236	9,984	36.7%	9,710	35.7%	2.8%	13,044	48.0%	13,191	48.4%	-1.1%	431	1.6%	452	1.7%	-4.6%	3,738	13.7%	3,883	14.3%	-3.7%	
Wilson.....	35,626	36,135	13,099	36.8%	13,038	36.1%	0.5%	12,155	34.1%	12,293	34.0%	-1.1%	671	1.9%	691	1.9%	-2.9%	9,701	27.2%	10,113	28.0%	-4.1%	
Yadkin.....	15,397	15,502	5,703	37.0%	5,617	36.2%	1.5%	7,377	47.9%	7,454	48.1%	-1.0%	254	1.6%	269	1.7%	-5.6%	2,063	13.4%	2,162	13.9%	-4.6%	
Yancey.....	6,714	6,713	2,299	34.2%	2,290	34.1%	0.4%	3,568	53.1%	3,630	54.1%	-1.7%	123	1.8%	118	1.8%	4.2%	724	10.8%	675	10.1%	7.3%	
Out-of State..	410,764	372,390	163,541	39.8%	146,232	39.3%	11.8%	185,933	45.3%	173,320	46.5%	7.3%	22,220	5.4%	15,569	4.2%	42.7%	39,070	9.5%	37,269	10.0%	4.8%	
Unknown.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Totals.....	4,295,490	4,223,322	1,728,476	40.2%	1,672,820	39.6%	3.3%	1,719,628	40.0%	1,701,807	40.3%	1.0%	101,501	2.4%	94,889	2.2%	7.0%	745,885	17.4%	753,806	17.8%	-1.1%	

Source: 2012 and 2011 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011

County	Total Net Tax Liability [Combined Filing Statuses]		Filing Status																					
			Single						Married Filing Jointly/ Qualifying Widow(er)					Married Filing Separately					Head of Household					
			Tax year 2012		Tax year 2011		% change 12/11	Tax year 2012		Tax year 2011		% change 12/11	Tax year 2012		Tax year 2011		% change 12/11	Tax year 2012		Tax year 2011		% change 12/11		
	Net Tax [\$]	% of county	Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county			
	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011				
	Alamance.....	126,624,942	126,013,834	28,202,964	22.3%	26,539,937	21.1%	6.3%	86,762,288	68.5%	88,010,465	69.8%	-1.4%	2,145,341	1.7%	2,203,622	1.7%	-2.6%	9,514,349	7.5%	9,259,810	7.3%	2.7%	
Alexander.....	23,448,078	23,902,387	4,941,302	21.1%	4,937,243	20.7%	0.1%	16,871,177	72.0%	17,336,595	72.5%	-2.7%	302,552	1.3%	297,578	1.2%	1.7%	1,333,047	5.7%	1,330,971	5.6%	0.2%		
Alleghany.....	5,501,990	5,404,671	1,155,359	21.0%	1,089,844	20.2%	6.0%	4,032,826	73.3%	3,978,784	73.6%	1.4%	67,879	1.2%	71,442	1.3%	-5.0%	245,926	4.5%	264,601	4.9%	-7.1%		
Anson.....	10,121,721	10,284,462	2,706,800	26.7%	2,705,144	26.3%	0.1%	5,710,263	56.4%	6,037,530	58.7%	-5.4%	242,371	2.4%	184,474	1.8%	31.4%	1,462,287	14.4%	1,357,314	13.2%	7.7%		
Ashc.....	14,547,425	14,170,906	3,331,603	22.9%	3,147,599	22.2%	5.8%	10,144,144	69.7%	10,108,188	71.3%	0.4%	395,128	2.7%	256,318	1.8%	54.2%	676,550	4.7%	658,801	4.6%	2.7%		
Avery.....	8,009,758	8,233,174	1,995,540	24.9%	1,848,900	22.5%	7.9%	5,525,578	69.0%	5,748,248	69.8%	-3.9%	139,151	1.7%	247,334	3.0%	-43.7%	349,489	4.4%	388,902	4.7%	-10.1%		
Beaufort.....	34,450,249	34,336,074	6,854,981	19.9%	6,912,979	20.1%	-0.8%	24,693,795	71.7%	24,537,463	71.5%	0.6%	560,186	1.6%	593,297	1.7%	-5.6%	2,341,287	6.8%	2,292,335	6.7%	2.1%		
Bertie.....	8,593,317	8,783,648	2,090,158	24.3%	2,017,395	23.0%	3.6%	5,042,462	58.7%	5,283,239	60.1%	-4.6%	175,060	2.2%	175,060	2.0%	8.3%	1,271,148	14.8%	1,307,954	14.9%	-2.8%		
Bladen.....	17,225,645	16,964,456	3,728,657	21.6%	3,613,973	21.3%	3.2%	10,978,546	63.7%	10,926,859	64.4%	0.5%	380,754	2.2%	370,802	2.2%	2.7%	2,137,688	12.4%	2,052,822	12.1%	4.1%		
Brunswick.....	85,172,385	83,001,897	17,372,761	20.8%	16,947,286	20.4%	2.5%	62,109,872	72.9%	60,149,456	72.5%	3.3%	1,439,531	1.7%	1,669,297	2.0%	-13.8%	4,250,221	5.0%	4,235,858	5.1%	0.3%		
Buncombe.....	236,235,597	220,621,696	63,230,203	26.8%	56,750,207	25.7%	11.4%	157,908,830	66.8%	149,785,603	67.9%	5.4%	2,996,888	1.3%	2,615,490	1.2%	14.6%	12,099,676	5.1%	11,470,396	5.2%	5.5%		
Burke.....	50,995,639	50,996,733	11,292,309	22.1%	10,856,894	21.3%	4.0%	34,912,518	68.5%	35,297,234	69.2%	-1.1%	879,405	1.7%	936,946	1.8%	-6.1%	3,911,407	7.7%	3,905,659	7.7%	0.1%		
Cabarrus.....	186,749,959	180,359,980	32,982,317	17.7%	31,234,920	17.3%	5.6%	140,275,909	75.1%	136,368,403	75.6%	2.9%	2,140,730	1.1%	2,063,882	1.1%	3.7%	11,351,003	6.1%	10,760,917	5.9%	6.2%		
Caldwell.....	48,728,548	49,240,575	10,943,221	22.5%	10,529,825	21.4%	3.9%	33,640,140	69.0%	34,566,622	70.2%	-2.7%	814,232	1.7%	838,663	1.7%	-2.9%	3,330,955	6.8%	3,305,465	6.7%	0.8%		
Camden.....	6,625,685	6,708,947	1,317,775	19.9%	1,291,715	19.3%	2.0%	4,854,887	73.3%	4,964,668	74.0%	-2.2%	114,005	1.7%	117,076	1.7%	-2.6%	339,718	5.1%	335,488	5.0%	1.3%		
Carteret.....	56,327,618	55,672,404	12,398,763	22.0%	12,219,108	21.9%	1.5%	40,169,699	71.3%	39,527,458	71.0%	1.6%	897,136	1.6%	1,146,326	2.1%	-21.7%	2,862,020	5.1%	2,779,512	5.0%	3.0%		
Caswell.....	11,733,561	11,780,573	2,908,000	24.8%	2,793,073	23.7%	4.1%	7,518,480	64.1%	7,660,771	65.0%	-1.9%	228,291	1.9%	214,459	1.8%	6.4%	1,078,790	9.2%	1,112,270	9.4%	-3.0%		
Catawba.....	153,253,893	152,187,928	32,473,598	21.2%	31,298,185	20.6%	3.8%	109,978,270	71.8%	110,690,961	72.7%	-0.6%	2,270,763	1.5%	2,071,834	1.4%	9.6%	8,531,262	5.6%	8,126,948	5.3%	5.0%		
Chatham.....	87,189,864	82,307,080	15,452,922	17.7%	14,479,857	17.6%	6.7%	67,016,600	76.9%	63,253,230	76.9%	5.9%	1,311,934	1.5%	1,158,843	1.4%	13.2%	3,408,408	3.9%	3,415,202	4.1%	-0.2%		
Cherokee.....	11,376,482	11,253,095	2,538,486	22.3%	2,431,709	21.6%	4.4%	8,002,182	70.3%	7,984,578	71.0%	0.2%	134,842	1.2%	189,570	1.7%	-28.9%	700,972	6.2%	647,238	5.8%	8.3%		
Chowan.....	10,871,132	12,850,759	1,819,713	16.7%	1,835,580	14.3%	-0.9%	8,251,334	75.9%	10,284,383	80.0%	-19.8%	162,819	1.5%	139,273	1.1%	16.9%	637,266	5.9%	591,523	4.6%	7.7%		
Clay.....	4,706,728	4,698,481	1,016,620	23.9%	1,124,370	21.6%	10.6%	3,351,481	71.2%	3,419,270	72.8%	-2.0%	63,818	1.4%	92,960	2.0%	-31.3%	167,269	3.6%	169,881	3.6%	-1.5%		
Cleveland.....	60,500,402	61,299,793	13,555,540	22.4%	13,107,512	21.4%	3.4%	41,339,274	68.3%	42,491,778	69.3%	-2.7%	969,207	1.6%	947,742	1.5%	2.3%	4,636,381	7.7%	4,752,761	7.8%	-2.4%		
Columbus.....	27,422,658	35,448,572	6,106,739	22.3%	6,001,031	16.9%	1.8%	17,894,711	65.3%	25,914,235	73.1%	-30.9%	476,832	1.7%	467,354	1.3%	2.0%	2,944,376	10.7%	3,065,952	8.6%	-4.0%		
Craven.....	75,186,493	75,142,835	15,458,368	21.1%	15,458,308	20.6%	2.5%	53,391,411	71.0%	53,831,870	71.6%	-0.8%	1,275,294	1.7%	1,331,318	1.8%	-4.2%	4,670,412	6.2%	4,521,339	6.0%	3.3%		
Cumberland.....	180,988,070	180,353,489	44,920,547	24.8%	42,829,248	23.7%	4.9%	113,577,083	62.8%	115,290,315	63.9%	-1.5%	5,039,339	2.8%	4,993,155	2.8%	0.9%	17,451,101	9.6%	17,240,771	9.6%	1.2%		
Currity.....	12,097,971	12,157,714	2,977,592	24.6%	2,815,792	23.2%	5.7%	8,294,888	68.6%	8,578,520	70.6%	-3.3%	243,132	2.0%	248,180	2.0%	-2.0%	582,359	4.8%	515,222	4.2%	13.0%		
Dare.....	31,470,036	31,578,935	8,585,909	27.3%	8,329,952	26.4%	3.1%	20,847,809	66.2%	21,162,540	67.0%	-1.5%	569,754	1.8%	591,253	1.9%	-3.6%	1,466,564	4.7%	1,495,190	4.7%	-1.9%		
Davidson.....	122,911,026	121,390,412	25,696,311	20.9%	24,363,737	20.1%	5.5%	87,069,794	70.8%	87,182,310	71.8%	-0.1%	1,811,725	1.5%	1,667,282	1.4%	8.7%	8,333,196	6.8%	8,177,083	6.7%	1.9%		
Davie.....	45,228,450	43,192,654	8,690,087	19.2%	7,326,497	17.0%	18.6%	33,507,801	74.1%	33,073,569	76.6%	1.3%	531,424	1.2%	735,094	1.7%	-27.7%	2,499,138	5.5%	2,057,494	4.8%	21.5%		
Duplin.....	29,978,352	30,571,255	5,681,008	19.0%	5,509,050	18.0%	3.1%	19,440,225	64.8%	20,402,759	66.7%	-4.7%	1,570,452	5.2%	1,158,382	3.8%	35.6%	3,286,667	11.0%	3,501,064	11.5%	-6.1%		
Durham.....	324,130,799	299,658,976	92,940,438	28.7%	84,368,320	28.2%	10.2%	202,247,678	62.4%	188,279,405	62.8%	7.4%	5,731,825	1.8%	5,389,228	1.8%	6.4%	23,210,858	7.2%	21,622,023	7.2%	7.3%		
Edgecombe.....	26,848,601	32,768,629	6,259,542	23.3%	6,379,204	19.5%	-1.9%	16,257,827	60.6%	22,072,235	67.4%	-26.3%	490,624	1.8%	587,039	1.8%	-16.4%	3,840,608	14.3%	3,730,151	11.4%	3.0%		
Forsyth.....	404,183,842	385,399,060	86,980,414	21.5%	79,462,875	20.6%	9.5%	286,635,841	70.9%	275,908,887	71.6%	3.9%	6,296,460	1.6%	6,854,698	1.8%	-8.1%	24,271,127	6.0%	23,172,600	6.0%	4.7%		
Franklin.....	38,503,475	37,952,251	8,133,794	21.1%	8,008,882	21.1%	1.6%	26,514,443	68.9%	26,062,500	68.7%	1.7%	809,373	2.1%	855,889	2.3%	-5.4%	3,045,865	7.9%	3,024,980	8.0%	0.7%		
Gaston.....	167,680,407	165,367,045	35,808,373	21.4%	34,416,336	20.8%	4.0%	116,480,618	69.5%	115,751,033	70.0%	0.6%	2,668,781	1.6%	2,705,273	1.6%	-1.3%	12,722,635	7.6%	12,494,403	7.6%	1.8%		
Gates.....	4,215,239	4,346,541	940,689	22.3%	914,457	21.0%	2.9%	2,936,686	67.0%	2,936,686	67.6%	-3.8%	93,720	2.2%	105,327	2.4%	-11.0%	356,122	8.4%	390,071	9.0%	-8.7%		
Graham.....	3,389,238	3,478,877	669,937	19.8%	737,234	21.2%	-9.1%	2,406,081	71.0%	2,453,358	70.5%	-1.9%	46,378	1.4%	34,446	1.0%	34.6%	266,842	7.9%	253,839	7.3%	5.1%		
Greenville.....	42,188,763	41,646,792	8,766,636	20.8%	8,433,817	20.3%	3.9%	28,693,099	68.0%	28,614,635	68.7%	0.3%	917,293	2.2%	838,084	2.0%	9.5%	3,811,735	9.0%	3,760,256	9.0%	1.4%		
Greene.....	9,517,478	10,532,144	1,981,021	20.8%	2,880,463	27.3%	-31.2%	6,307,121	66.3%	6,415,718	60.9%	-1.7%	169,068	1.8%	211,022	2.0%	-19.9%	1,060,268	11.1%	1,024,941	9.7%	3.4%		
Guilford.....	540,249,167	515,128,985	118,663,910	22.0%	112,277,755	21.8%	5.7%	378,650,457	70.1%	361,256,436	70.1%	4.8%	8,802,702	1.6%	8,458,710	1.6%	4.1%	34,132,098	6.3%	33,136,084	6.4%	3.0%		
Halifax.....	26,688,888	26,657,002	6,200,548	23.2%	5,909,572	22.2%	4.9%	16,320,507	61.2%	16,320,910	61.2%	0.0%	536,675	2.0%	529,992	2.0%	1.3%	3,631,158	13.6%	3,896,528	14.6%	-6.8%		
Harnett.....	63,840,336	61,646,919	12,506,649	20.1%	12,506,569	20.3%	2.4%	44,367,651	69.5%	42,622,033	69.5%	4.1%	1,367,038	2.1%	1,489,293	2.4%	-8.2%	5,295,998	8.3%	5,029,024	8.2%	5.3%		
Haywood.....	39,952,913	38,538,510	9,288,175	23.2%	8,966,305	23.3%	3.6%	28,124,209	70.4%	27,033,571	70.1%	4.0%	467,345	1.2%	560,535	1.5%	-16.6%	2,073,184	5.2%	1,978,099	5.1%	4.8%		
Henderson.....	83,538,710	82,184,539	19,411,732	23.2%	18,565,877	22.6%	4.6%	59,060,689	70.7%	58,499,845	71.2%	1.0%	1,060,860	1.3%	1,387,425	1.7%	-23.5%	4,005,429	4.8%	3,731,392	4.5%	7.3%		
Hertford.....	10,268,151																							

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2012 AND 2011-Continued

County	Total Net Tax Liability [Combined Filing Statuses]		Filing Status																						
			Single			Married Filing Jointly/ Qualifying Widow(er)						Married Filing Separately						Head of Household							
			Tax year 2012		%	Tax year 2011		%	change 12/11	Tax year 2012		%	Tax year 2011		%	change 12/11	Tax year 2012		%	Tax year 2011		%	change 12/11		
	Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county			Net Tax [\$]	% of county		Net Tax [\$]	% of county			Net Tax [\$]	% of county		Net Tax [\$]	% of county			Net Tax [\$]	% of county
	2012	2011																							
Johnston.....	144,178,916	138,890,441	26,906,394	18.7%	26,140,503	18.8%	2.9%	105,150,149	72.9%	101,392,278	73.0%	3.7%	2,580,250	1.8%	2,295,251	1.7%	12.4%	9,542,123	6.6%	9,062,409	6.5%	5.3%			
Jones.....	5,020,352	5,219,974	1,140,960	22.7%	1,147,929	22.0%	-0.6%	3,385,472	67.4%	3,561,726	68.2%	-4.9%	108,827	2.2%	99,424	1.9%	9.5%	3,85,093	7.7%	410,895	7.9%	-6.3%			
Lee.....	45,281,873	42,274,770	8,997,776	19.9%	8,041,746	19.0%	11.9%	32,045,441	70.8%	29,952,614	70.9%	7.0%	584,961	1.3%	592,820	1.4%	-1.3%	3,653,695	8.1%	3,687,590	8.7%	-0.9%			
Lenoir.....	37,891,795	38,709,983	8,148,733	21.5%	8,253,543	21.3%	-1.3%	25,633,475	67.6%	26,413,490	68.2%	-3.0%	709,479	1.9%	637,997	1.6%	11.2%	3,400,108	9.0%	3,404,953	8.8%	-0.1%			
Lincoln.....	70,535,340	68,911,730	12,008,634	17.0%	11,433,303	16.6%	5.0%	54,178,971	76.8%	53,049,068	77.0%	2.1%	898,260	1.3%	856,865	1.2%	4.8%	3,449,475	4.9%	3,572,494	5.2%	-3.4%			
Macon.....	20,503,774	21,108,384	4,985,219	24.3%	4,989,305	23.6%	-0.1%	14,444,095	70.4%	15,023,201	71.2%	-3.9%	273,897	1.3%	322,947	1.5%	-15.2%	800,563	3.9%	772,931	3.7%	3.6%			
Madison.....	10,965,516	10,891,417	2,824,330	25.8%	2,658,041	24.4%	6.3%	7,370,892	67.2%	7,506,716	68.9%	-1.8%	166,558	1.5%	217,613	2.0%	-23.5%	603,736	5.5%	509,047	4.7%	18.6%			
Martin.....	12,661,342	11,898,847	2,649,125	22.5%	2,690,631	22.6%	5.9%	8,485,017	67.0%	7,902,774	66.4%	7.4%	190,742	1.5%	175,732	1.5%	8.5%	1,136,458	9.0%	1,129,710	9.5%	0.6%			
McDowell.....	24,556,412	24,285,482	5,598,687	22.8%	5,298,476	21.8%	5.7%	16,608,380	67.6%	16,722,000	68.9%	-0.7%	421,484	1.7%	403,842	1.7%	4.4%	1,927,861	7.9%	1,861,164	7.7%	3.6%			
Mecklenburg.....	1,472,816,329	1,329,831,402	344,729,178	23.4%	299,531,123	22.5%	15.1%	1,030,688,043	70.0%	937,828,674	70.5%	9.9%	21,872,756	1.5%	22,932,658	1.7%	-4.6%	75,463,352	5.1%	69,538,947	5.2%	8.5%			
Mitchell.....	8,400,391	8,884,445	1,789,709	21.3%	1,819,864	20.5%	-1.7%	6,054,689	72.1%	6,487,174	73.0%	-6.7%	126,566	1.5%	143,321	1.6%	-11.7%	429,427	5.1%	434,086	4.9%	-1.1%			
Montgomery.....	13,336,025	14,673,230	2,632,702	19.7%	4,029,182	27.5%	-34.7%	9,233,046	69.2%	9,270,341	63.2%	-0.4%	205,053	1.5%	160,699	1.1%	27.6%	1,265,224	9.5%	1,213,008	8.3%	4.3%			
Moore.....	94,549,798	87,051,223	19,383,673	20.5%	16,640,341	19.1%	16.5%	69,092,744	73.1%	64,830,151	74.5%	6.6%	1,667,939	1.8%	1,577,419	1.8%	5.7%	4,405,442	4.7%	4,003,312	4.6%	10.0%			
Nash.....	92,600,846	73,482,047	15,848,217	17.1%	15,432,086	21.0%	2.7%	65,301,535	70.5%	49,269,801	67.1%	32.5%	1,954,549	2.1%	1,648,210	2.2%	18.6%	9,496,545	10.3%	7,131,950	9.7%	33.2%			
New Hanover.....	234,548,912	243,017,654	58,724,622	25.0%	53,149,241	21.9%	10.5%	161,728,564	69.0%	176,371,282	72.6%	-8.3%	3,347,838	1.4%	3,692,009	1.5%	-9.3%	10,747,888	4.6%	9,805,122	4.0%	9.6%			
Northampton.....	8,474,858	8,216,937	2,025,078	23.9%	1,988,817	24.2%	1.8%	5,129,187	60.8%	4,821,030	58.7%	6.4%	157,400	1.9%	147,970	1.8%	6.4%	1,163,193	13.7%	1,259,120	15.3%	-7.6%			
Onslow.....	76,490,420	76,327,099	17,668,583	23.1%	17,062,754	22.4%	3.6%	51,620,132	67.5%	52,154,872	68.3%	-1.0%	2,275,590	3.0%	2,209,830	2.9%	3.0%	4,926,115	6.4%	4,899,643	6.4%	0.5%			
Orange.....	231,170,350	216,624,522	42,653,805	18.5%	37,346,405	17.2%	14.2%	174,443,413	75.5%	164,818,255	76.1%	5.8%	3,711,999	1.6%	2,937,518	1.4%	26.4%	10,361,133	4.5%	11,522,344	5.3%	-10.1%			
Pamlico.....	9,190,211	10,296,917	1,741,357	18.9%	1,832,458	17.9%	-5.0%	6,827,143	74.3%	7,809,371	75.8%	-12.6%	146,338	1.6%	189,294	1.8%	-22.7%	465,848	4.5%	465,848	4.5%	2.0%			
Pasquotank.....	20,959,427	20,379,854	5,210,210	24.9%	4,715,349	23.1%	10.5%	13,660,534	65.2%	13,478,158	66.1%	1.4%	410,137	2.0%	480,952	2.4%	-14.7%	1,678,546	8.0%	1,705,395	8.4%	-1.6%			
Pender.....	36,955,051	36,761,407	7,205,379	19.5%	7,468,328	20.3%	-3.5%	26,521,039	71.8%	26,224,651	71.3%	1.1%	695,240	1.9%	712,653	1.9%	-2.4%	2,533,393	6.9%	2,355,775	6.4%	7.5%			
Perquimans.....	7,561,467	7,622,856	1,468,609	19.4%	1,382,106	18.1%	6.3%	5,499,934	72.7%	5,616,461	73.7%	-2.1%	191,526	2.5%	192,790	2.5%	-0.7%	401,398	5.3%	431,499	5.7%	-7.0%			
Person.....	26,383,913	26,688,101	6,223,892	23.6%	6,180,643	23.2%	0.7%	17,240,076	65.3%	17,757,398	66.5%	-2.9%	478,707	1.8%	403,275	1.5%	18.7%	2,441,238	9.3%	2,346,785	8.8%	4.0%			
Pitt.....	149,532,507	139,698,340	30,810,790	20.6%	28,639,973	20.5%	7.6%	106,632,782	71.3%	99,236,773	71.0%	7.5%	2,341,299	1.6%	2,171,712	1.6%	7.8%	9,747,636	6.5%	9,649,972	6.9%	1.0%			
Polk.....	13,374,919	13,684,672	3,268,612	27.0%	3,065,312	23.9%	10.5%	9,009,651	67.0%	9,009,651	65.8%	-0.5%	242,315	1.8%	225,169	1.6%	7.6%	556,498	4.2%	1,181,241	8.6%	-52.9%			
Randolph.....	97,827,515	95,789,282	20,245,155	20.7%	20,130,154	21.0%	0.6%	69,241,753	70.8%	67,703,727	70.7%	2.3%	1,692,413	1.7%	1,558,611	1.6%	8.6%	6,648,194	6.8%	6,396,790	6.7%	3.9%			
Richmond.....	22,170,166	22,039,728	5,441,770	24.5%	5,160,250	23.4%	5.5%	13,673,361	61.7%	13,779,725	62.5%	-0.8%	382,716	1.7%	410,025	1.9%	-6.7%	2,672,319	12.1%	2,689,728	12.2%	-0.6%			
Robeson.....	52,683,603	50,587,492	12,504,949	23.7%	12,019,031	23.8%	4.0%	30,615,729	58.1%	29,365,048	58.0%	4.3%	1,275,614	2.4%	1,102,525	2.2%	15.7%	8,287,311	15.7%	8,100,888	16.0%	2.3%			
Rockingham.....	64,224,627	63,772,383	13,564,535	21.1%	12,979,088	20.4%	4.5%	44,728,828	69.6%	44,559,287	69.9%	0.4%	1,113,657	1.7%	1,267,646	2.0%	-12.1%	4,817,607	7.5%	4,966,362	7.8%	-3.0%			
Rowan.....	96,251,219	96,838,616	21,309,983	22.1%	20,176,600	20.8%	5.6%	66,499,627	69.1%	68,532,568	70.8%	-3.0%	1,458,922	1.5%	1,363,176	1.4%	7.0%	6,982,687	7.3%	6,766,272	7.0%	3.2%			
Rutherford.....	32,650,236	33,645,949	6,855,020	21.0%	6,890,019	20.5%	-0.5%	23,104,013	70.8%	23,966,054	71.2%	-3.6%	438,385	1.3%	464,382	1.4%	-5.6%	2,252,818	6.9%	2,325,494	6.9%	-3.1%			
Sampson.....	38,039,974	39,038,811	7,253,245	19.1%	7,102,172	18.2%	2.1%	24,935,053	65.5%	26,013,645	66.6%	-4.1%	589,211	1.5%	597,567	1.5%	-1.4%	5,262,465	13.8%	5,325,427	13.6%	-1.2%			
Scotland.....	17,854,858	17,262,914	4,217,136	23.6%	4,012,145	23.2%	5.1%	11,058,330	61.9%	10,556,893	61.2%	4.7%	337,659	1.9%	289,610	1.7%	16.6%	2,241,733	12.6%	2,404,266	13.9%	-6.8%			
Stanly.....	44,122,422	41,605,976	9,216,303	20.9%	8,545,980	20.5%	7.8%	30,374,461	68.8%	29,919,486	71.9%	1.5%	1,854,444	4.2%	1,596,276	4.0%	211.0%	2,677,214	6.1%	2,544,234	6.1%	5.2%			
Stokes.....	33,615,510	32,650,404	6,954,262	20.7%	6,525,856	20.0%	6.6%	24,194,623	72.0%	23,650,042	72.4%	2.3%	408,494	1.2%	428,970	1.3%	-4.8%	2,058,131	6.1%	2,045,536	6.3%	0.6%			
Surry.....	45,844,538	45,237,130	9,313,155	20.3%	8,849,078	19.6%	5.2%	33,466,641	73.0%	32,597,435	72.1%	2.7%	608,115	1.3%	1,122,681	2.5%	-45.8%	2,456,627	5.4%	2,667,936	5.9%	-7.9%			
Swain.....	5,528,208	5,364,972	1,425,992	25.8%	1,385,391	25.8%	2.9%	3,477,943	62.9%	3,373,759	62.9%	3.1%	142,772	2.6%	124,612	2.3%	14.6%	660,808	8.7%	481,210	9.0%	0.1%			
Transylvania.....	20,229,973	20,391,458	4,815,714	23.8%	4,508,495	22.1%	6.8%	14,364,234	71.0%	14,562,604	71.4%	-1.4%	280,474	1.4%	653,283	3.2%	-57.1%	769,551	3.8%	667,076	3.3%	15.4%			
Tyrrell.....	1,939,889	1,888,375	430,744	22.2%	401,030	21.2%	7.4%	1,283,713	66.2%	1,257,943	66.6%	2.0%	34,090	1.8%	36,876	2.0%	-7.6%	191,342	9.9%	192,526	10.2%	-0.6%			
Union.....	256,462,605	237,115,050	30,955,396	12.1%	29,130,141	12.3%	6.3%	211,115,798	82.3%	194,671,960	82.1%	8.4%	3,179,035	1.2%	2,660,475	1.1%	19.5%	11,212,376	4.4%	10,652,474	4.5%	5.3%			
Vance.....	24,294,308	23,781,583	5,207,686	21.4%	5,022,801	21.1%	3.7%	15,110,824	62.2%	15,101,535	63.5%	0.1%	761,551	3.1%	600,316	2.5%	26.9%	3,214,247	13.2%	3,056,931	12.9%	5.1%			
Wake.....	1,509,320,066	1,395,347,039	302,726,067	20.1%	277,362,671	19.9%																			

Source: 2012 and 2011 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2012 AND 2011

NCTI Level	FAGI Level																
	< \$10,000				\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999				
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		
	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	
less than \$1	450,178	438,741			178,732	147,558			64,746	45,958			39,446	28,675			
1 - 2,000	124,673	130,101	5,605,790	5,636,339	77,470	93,395	1,427,075	1,588,933	15,342	16,113	515,388	534,585	7,973	7,719	330,996	333,403	
2,001 - 4,000	79,377	82,930	13,270,348	13,941,582	85,918	98,117	5,375,327	6,001,907	17,583	19,074	1,606,270	1,631,938	7,266	7,191	960,026	975,359	
4,001 - 6,000	32,559	31,728	8,984,909	8,706,654	105,908	114,406	19,289,891	20,605,621	24,780	28,031	3,425,283	3,509,772	7,231	7,283	1,605,009	1,648,270	
6,001 - 10,000	8,956	8,818	3,502,883	3,450,796	181,535	184,153	69,530,995	70,453,999	84,623	94,395	21,540,376	23,452,967	17,560	17,883	6,381,959	6,427,912	
10,001 - 10,625	22	77	12,029	42,791	21,437	21,211	11,889,104	11,832,855	15,898	17,601	6,067,535	6,752,041	3,399	3,635	1,576,420	1,638,605	
10,626 - 12,750	42	189	28,496	121,676	50,747	49,515	34,551,846	33,712,408	66,465	71,137	31,873,333	34,742,721	15,332	16,070	7,979,766	8,270,336	
12,751 - 15,000	41	138	33,233	103,961	34,443	32,890	28,009,998	26,728,484	72,289	75,970	48,536,921	51,584,917	22,387	24,256	14,060,203	15,131,736	
15,001 - 17,000	24	74	20,736	67,567	1,988	1,845	1,913,571	1,772,688	75,920	76,082	66,436,017	66,880,227	26,106	27,639	19,595,976	20,719,119	
17,001 - 20,000	31	90	33,498	95,977	234	356	258,555	384,788	85,274	83,732	91,647,304	90,447,674	50,553	53,578	47,072,304	50,250,516	
20,001 - 21,250	10	30	12,902	35,991	21	53	26,541	66,593	24,563	23,932	31,136,695	30,406,624	24,989	26,158	27,461,460	28,969,699	
21,251 - 25,000	23	94	31,133	129,384	24	110	32,975	145,492	46,277	43,867	66,906,953	63,350,490	76,407	77,983	101,459,452	104,240,698	
25,001 - 30,000	26	79	44,175	130,319	29	62	49,052	102,278	688	761	1,160,627	1,274,830	103,459	100,359	176,742,764	171,300,893	
30,001 - 40,000	24	105	50,834	219,042	21	48	47,729	100,262	81	166	166,302	347,789	42,063	39,263	87,336,625	81,486,910	
40,001 - 50,000	19	45	48,942	121,589	16	32	44,075	88,842	31	44	89,944	124,625	62	159	174,353	438,129	
50,001 - 60,000	13	19	44,928	60,402	8	17	28,755	61,825	16	19	56,218	61,463	21	48	74,729	170,094	
60,001 - 75,000	15	29	63,801	113,918	11	8	50,729	36,517	7	25	30,368	107,360	19	31	80,043	138,656	
75,001 - 80,000	5	7	24,499	33,699	(D)	(D)	(D)	(D)	(D)	(D)	(D)	(D)	4	7	14,837	32,894	
80,001 - 100,000	10	19	60,918	100,741	4	12	28,412	69,419	6	7	34,306	43,069	12	11	73,257	66,468	
100,001 - 120,000	3	18	16,327	129,896	(D)	4	(D)	22,345	0	3	0	23,810	4	7	28,513	42,469	
120,001 - 160,000	6	27	40,419	243,585	0	7	0	73,333	3	7	29,375	77,502	4	5	45,765	46,872	
160,001 - 200,000	11	17	138,761	185,808	0	(D)	0	(D)	4	(D)	52,162	(D)	(D)	4	(D)	(D)	48,903
200,001 or more	24	61	2,725,882	6,397,520	3	9	211,349	310,759	(D)	0	(D)	0	(D)	6	(D)	(D)	136,488
Totals: FAGI Level	696,092	693,436	34,795,443	40,069,237	738,549	743,808	172,765,979	174,159,348	594,596	596,924	371,311,377	375,354,404	444,297	437,970	493,054,457	492,514,429	

NCTI Level	FAGI Level															
	\$40,000 - \$49,999				\$50,000 - \$59,999				\$60,000 - \$69,999				\$70,000 - \$79,999			
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
less than \$1	27,270	19,696			20,743	15,357			15,128	11,375			10,867	8,669		
1 - 2,000	5,206	4,901	234,789	230,229	4,065	3,686	189,146	178,112	3,208	2,646	149,087	128,032	2,433	2,130	118,308	105,308
2,001 - 4,000	4,353	4,083	623,126	605,819	3,120	2,955	464,036	458,239	2,463	2,054	369,273	323,857	1,877	1,515	284,523	243,242
4,001 - 6,000	4,289	3,997	1,074,598	1,012,484	3,000	2,696	767,946	706,088	2,188	1,957	569,354	528,964	1,584	1,343	414,327	366,564
6,001 - 10,000	9,444	8,782	3,908,725	3,695,854	5,839	5,392	2,492,988	2,324,970	4,363	3,571	1,865,042	1,566,396	3,297	2,498	1,406,350	1,094,330
10,001 - 10,625	1,565	1,482	843,713	797,096	922	912	512,394	508,961	705	594	396,542	336,215	475	403	263,466	227,697
10,626 - 12,750	5,711	5,329	3,509,463	3,281,340	3,427	3,182	2,171,976	2,028,919	2,318	2,019	1,469,775	1,299,740	1,687	1,395	1,071,861	898,822
12,751 - 15,000	6,995	6,847	5,137,287	5,024,698	4,068	3,637	3,081,522	2,776,442	2,590	2,264	1,981,552	1,759,610	1,871	1,513	1,430,811	1,186,955
15,001 - 17,000	7,626	7,605	6,515,926	6,487,960	3,822	3,638	3,377,909	3,234,222	2,472	2,187	2,221,405	1,994,948	1,780	1,368	1,591,600	1,238,900
17,001 - 20,000	14,450	14,934	14,381,139	14,819,861	6,626	6,310	6,836,093	6,525,485	4,119	3,704	4,303,740	3,899,446	2,806	2,314	2,939,129	2,460,392
20,001 - 21,250	7,133	7,407	8,014,063	8,237,600	3,206	3,120	3,699,329	3,610,707	1,883	1,631	2,227,829	1,926,440	1,280	1,061	1,509,154	1,258,581
21,251 - 25,000	27,855	29,625	35,578,862	37,825,970	12,126	12,014	16,028,354	15,810,617	6,136	5,660	8,208,188	7,566,171	4,049	3,456	5,423,328	4,665,901
25,001 - 30,000	51,403	54,948	82,276,763	88,062,323	20,486	21,703	33,084,197	34,858,680	10,698	10,163	17,376,468	16,546,020	5,848	5,448	9,592,936	8,957,932
30,001 - 40,000	124,634	125,333	273,269,401	273,786,022	66,923	73,142	144,137,792	157,126,129	30,608	31,983	65,485,710	68,349,880	16,760	16,229	36,083,153	34,887,688
40,001 - 50,000	21,847	20,063	60,178,907	55,302,404	82,845	82,248	236,136,173	233,618,741	57,180	62,756	161,708,784	177,160,735	26,346	28,348	74,129,986	79,714,405
50,001 - 60,000	58	102	197,502	358,791	11,018	9,822	37,941,521	33,761,153	55,543	54,591	194,951,501	191,064,948	50,250	53,678	175,829,907	187,659,277
60,001 - 75,000	26	60	111,208	252,927	59	121	252,950	502,223	6,561	5,876	27,239,975	24,428,248	41,600	40,203	176,705,523	170,155,540
75,001 - 80,000	5	12	26,117	58,304	3	9	15,366	41,772	23	31	120,122	155,710	76	122	390,200	616,898
80,001 - 100,000	13	24	77,681	142,915	12	36	69,741	214,397	27	53	162,172	316,543	53	97	308,406	560,994
100,001 - 120,000	6	7	52,365	50,460	7	13	49,899	95,877	11	8	81,325	58,214	20	29	146,518	196,933
120,001 - 160,000	(D)	11	(D)	107,651	4	4	44,359	41,572	7	6	66,580	54,142	11	16	100,120	147,263
160,001 - 200,000	3	(D)	39,826	(D)	(D)	5	(D)	59,747	6	5	76,021	62,256	(D)	10	(D)	127,464
200,001 or more	(D)	5	(D)	181,269	5	5	104,668	145,355	3	10	65,624	268,376	5	7	116,743	234,658
Totals: FAGI Level	319,892	315,253	496,051,461	500,321,977	252,326	250,007	491,458,359	498,628,408	208,240	205,144	491,096,069	499,794,891	174,975	171,852	489,856,349	497,005,744

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2012 AND 2011-Continued

NCTI Level	FAGI Level															
	\$80,000 - \$89,999				\$90,000 - \$99,999				\$100,000 - \$149,999				\$150,000 - \$199,999			
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
less than \$1	8,475	6,495			6,137	4,871			13,291	10,197			4,512	3,396		
1 - 2,000	1,845	1,668	87,712	85,989	1,550	1,335	75,444	65,223	3,877	3,512	195,252	177,735	1,780	1,768	88,392	85,808
2,001 - 4,000	1,337	1,188	206,710	188,186	1,015	837	160,494	137,871	2,456	2,084	421,529	355,465	919	934	159,866	162,378
4,001 - 6,000	1,147	1,028	292,686	273,580	824	707	218,866	194,267	1,926	1,629	555,218	468,086	691	602	201,942	176,455
6,001 - 10,000	2,298	1,805	976,154	795,151	1,618	1,313	695,554	591,595	3,292	2,707	1,510,297	1,251,078	993	967	466,160	456,865
10,001 - 10,625	335	240	183,450	135,928	261	184	146,812	106,119	446	365	263,069	221,124	143	118	85,649	72,106
10,626 - 12,750	1,228	948	770,023	613,779	765	633	490,805	412,606	1,564	1,257	1,056,769	858,368	432	383	296,013	264,827
12,751 - 15,000	1,288	976	982,973	759,096	924	701	708,191	547,905	1,600	1,331	1,291,413	1,076,336	407	364	333,909	298,687
15,001 - 17,000	1,272	959	1,128,377	872,046	819	615	725,854	559,965	1,508	1,186	1,398,319	1,115,961	389	289	366,014	271,945
17,001 - 20,000	1,932	1,476	2,008,792	1,563,995	1,309	1,004	1,357,030	1,062,910	2,221	1,740	2,411,420	1,882,795	505	442	548,313	485,227
20,001 - 21,250	838	669	971,223	789,200	553	360	638,213	425,548	982	744	1,186,122	895,825	224	163	271,302	202,616
21,251 - 25,000	2,729	2,081	3,653,390	2,814,873	1,751	1,338	2,337,100	1,800,366	2,952	2,190	4,039,016	3,023,907	630	515	881,610	713,385
25,001 - 30,000	4,165	3,382	6,852,205	5,569,824	2,737	1,881	4,455,077	3,086,879	4,307	3,162	7,163,364	5,328,077	855	650	1,436,225	1,091,641
30,001 - 40,000	10,179	9,094	22,048,098	19,728,235	6,677	5,258	14,398,117	11,446,126	10,070	7,085	22,086,603	15,569,815	1,723	1,254	3,764,145	2,729,948
40,001 - 50,000	13,930	13,643	39,202,136	38,352,989	8,476	7,499	23,976,604	21,275,456	12,735	9,028	36,417,214	26,022,283	1,848	1,283	5,289,068	3,669,463
50,001 - 60,000	23,330	25,432	81,374,163	88,534,988	11,203	11,273	39,325,897	39,325,897	15,923	12,545	56,551,364	44,780,924	2,177	1,563	7,694,992	5,532,926
60,001 - 75,000	59,178	61,211	257,340,519	265,229,712	36,563	39,545	160,039,489	172,936,340	33,807	30,391	149,853,483	135,146,161	4,108	2,585	17,988,217	11,400,599
75,001 - 80,000	8,322	7,682	43,156,700	39,693,539	17,339	17,650	87,393,673	88,943,364	17,698	18,046	90,079,423	91,630,292	1,697	1,001	8,569,440	5,053,288
80,001 - 100,000	2,217	2,089	12,524,421	11,884,449	18,902	17,965	106,612,778	101,299,253	102,225	105,055	610,406,374	626,047,228	8,964	5,573	53,277,949	33,401,700
100,001 - 120,000	19	57	138,425	413,080	39	72	288,720	514,538	64,000	65,285	468,772,631	477,596,453	14,254	11,809	105,664,699	88,080,822
120,001 - 160,000	16	15	142,487	129,677	15	30	147,421	279,051	17,763	18,393	154,525,406	160,228,789	54,804	56,594	527,715,736	545,224,392
160,001 - 200,000	3	7	38,913	89,842	(D)	11	(D)	137,162	50	117	614,545	1,416,284	12,474	13,529	148,557,717	160,589,160
200,001 or more	3	14	76,727	302,412	6	15	337,045	366,953	46	84	1,056,091	1,842,306	105	199	1,853,663	4,090,741
Totals: FAGI Level	146,086	142,159	474,156,284	478,820,570	119,483	115,097	444,295,623	445,515,394	314,739	298,133	1,611,854,922	1,596,935,292	114,634	105,981	885,511,021	864,054,979

NCTI Level	FAGI Level												Totals: NCTI Level			
	\$200,000 - \$499,999				\$500,000 - \$999,999				\$1,000,000 or more				Number of Returns		Net Tax Liability [\$]	
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		2012	2011	2012	2011
	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011	2012	2011
less than \$1	8,542	5,603			4,732	2,000			5,710	2,828			858,509	751,419		
1 - 2,000	3,539	3,382	159,277	157,979	1,285	1,174	56,766	57,202	1,246	1,107	66,025	57,956	255,492	274,637	9,299,447	9,422,833
2,001 - 4,000	1,632	1,640	282,461	286,744	566	585	99,765	104,110	702	558	123,391	98,655	210,584	225,745	24,407,145	25,515,352
4,001 - 6,000	1,017	1,086	300,684	321,831	401	416	118,538	124,011	481	384	143,563	113,539	188,026	197,293	37,962,814	38,756,186
6,001 - 10,000	1,447	1,366	676,036	637,344	672	652	318,872	304,452	716	620	339,002	293,876	326,653	334,922	115,611,393	116,797,585
10,001 - 10,625	184	166	112,752	102,324	67	72	41,386	44,684	104	89	63,633	55,090	45,963	47,149	22,457,954	22,873,636
10,626 - 12,750	550	504	380,124	349,543	199	214	139,723	148,222	299	240	208,059	168,677	150,766	153,015	85,998,032	87,171,984
12,751 - 15,000	496	508	409,851	420,063	188	186	155,891	151,865	260	260	218,009	216,061	149,847	151,841	106,371,764	107,766,816
15,001 - 17,000	354	363	335,986	347,157	132	136	127,536	131,164	212	162	202,523	157,057	124,424	124,148	105,957,749	105,850,926
17,001 - 20,000	501	515	550,585	569,079	186	178	206,915	198,789	300	251	337,241	280,080	171,047	170,624	174,892,058	174,927,014
20,001 - 21,250	201	212	245,631	260,066	52	47	64,755	58,193	115	87	144,043	107,754	66,050	65,674	77,609,262	77,251,437
21,251 - 25,000	558	530	782,867	741,994	183	171	261,522	238,933	302	246	429,190	349,828	182,002	179,880	246,053,940	243,418,009
25,001 - 30,000	649	654	1,088,745	1,118,581	196	152	337,714	258,372	332	273	573,783	470,236	205,878	203,677	342,234,095	338,156,885
30,001 - 40,000	1,151	1,018	2,534,556	2,247,781	256	275	571,286	613,394	500	394	1,110,391	884,259	311,670	310,647	673,090,742	669,523,280
40,001 - 50,000	963	923	2,772,958	2,649,399	217	237	639,363	683,801	392	324	1,147,835	940,172	226,907	226,632	641,956,342	640,163,033
50,001 - 60,000	907	792	3,247,040	2,821,683	159	163	570,831	587,570	280	254	1,013,699	923,764	170,906	170,318	598,669,486	595,705,705
60,001 - 75,000	1,404	1,149	6,167,701	5,102,942	217	210	961,909	951,602	351	317	1,573,498	1,422,564	183,923	181,758	798,444,869	787,909,553
75,001 - 80,000	473	393	2,412,227	1,973,345	71	64	370,391	336,322	85	79	441,445	412,913	45,804	45,106	233,028,984	228,998,096
80,001 - 100,000	2,314	1,622	13,608,782	9,616,049	201	206	1,222,695	1,243,911	320	258	1,956,605	1,572,169	135,277	133,027	800,401,568	786,579,305
100,001 - 120,000	3,065	1,792	22,505,543	13,166,354	139	148	1,035,256	1,092,789	241	211	1,838,899	1,618,344	81,809	79,463	600,621,401	583,102,384
120,001 - 160,000	11,527	6,859	111,948,575	67,388,971	247	210	2,379,226	2,021,877	381	340	3,720,194	3,316,351	84,784	82,518	800,848,273	779,308,381
160,001 - 200,000	26,727	24,712	340,035,228	315,273,264	203	171	2,582,671	2,151,805	251	246	3,200,362	3,157,478	39,733	38,840	495,345,053	483,371,820
200,001 or more	55,096	54,960	1,082,161,775	1,096,500,125	15,686	13,283	639,764,241	562,927,108	8,449	6,331	1,316,663,199	933,241,497	79,436	74,989	3,045,206,198	2,606,945,567
Totals: FAGI Level	123,297	110,749	1,592,719,384	1,522,052,618	26,255	20,950	652,027,252	574,430,176	22,029	15,859	1,335,514,589	949,858,320	4,295,490	4,223,322	10,036,468,569	9,509,515,787

(D) Summary information for this category has been combined with that of a preceding category to avoid disclosing specific taxpayer details in categories with low participation; categories containing combined data are italicized. All FAGI and NCTI level totals reflect data in its original class.

Source: 2012 and 2011 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Net tax liability=residual tax liability after application of nonrefundable tax credits plus any portion of the refundable NC-EITC used to reduce computed tax liability.

TABLE E. TAX YEAR 2012: TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS

[excludes refundable Earned Income Tax Credit (EITC) information]

Credit	All Returns		AGI < \$25,000		AGI \$25,000 - \$49,999		AGI \$50,000 - \$99,999		AGI \$100,000+	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
Foreign/Other State Taxes Paid	153,346	368,260,239	18,988	3,055,112	26,569	14,200,870	41,344	40,579,131	66,445	310,425,126
Child and Dependent Care	237,754	53,642,200	39,610	8,708,126	60,638	14,054,260	76,081	17,404,076	61,425	13,475,738
Qualified Business Investments	778	4,838,181	113	379,122	72	195,186	86	290,853	507	3,973,020
Children	1,073,096	177,368,804	478,444	77,237,153	328,737	57,245,104	265,712	42,854,608	203	31,939
Adoption Expenses Credit	1,214	3,885,997	51	83,763	191	272,589	572	1,583,855	400	1,945,790
Charitable Contributions for nonitemizers	355,728	39,012,618	177,959	15,756,247	111,176	13,694,680	59,983	8,658,942	6,610	902,749
Disabled Taxpayer, Dependent, or Spouse Education Expenses Credit for Children with Disabilities	27,488	1,731,794	18,532	1,340,560	7,863	324,660	991	53,206	102	13,368
Real Property Donations	928	2,894,666	279	579,834	158	390,131	200	593,747	291	1,330,954
Historic Rehabilitation	248	9,431,474	61	208,749	42	231,717	34	698,184	111	8,292,824
Income-producing	787	8,214,848	na	222,341	na	286,334	na	1,471,230	na	6,234,943
Nonincome-producing	237	2,681,465	na	65,540	na	107,798	na	405,285	na	2,102,842
Historic Mill Facility Rehabilitation	550	5,533,383	na	156,801	na	178,536	na	1,065,945	na	4,132,101
Income-producing	41	4,535,707	na	3,305	na	12,272	na	45,928	na	4,474,202
Nonincome-producing	20	4,312,275	na	1,659	na	165	na	32,637	na	4,277,814
Long-term care insurance premiums	21	223,432	na	1,646	na	12,107	na	13,291	na	196,388
Other:	26,748	5,672,692	5,855	1,163,945	8,407	1,563,495	12,343	2,902,218	143	43,034
Dwelling units for handicapped	6,123	3,047,656	1,467	402,620	1,622	523,210	1,704	734,601	1,330	1,387,225
Property taxes on Farm machinery	79	81,272	38	35,616	13	7,994	11	16,999	17	20,663
Recycling oyster shells	2,494	1,443,288	277	143,337	382	166,460	842	471,326	993	662,165
Miscellaneous:	267	19,307	71	7,205	80	2,229	70	6,178	46	3,695
[includes Gleaned crops/poultry composting equipment/conservation tillage equipment]	3,283	1,503,789	1,081	216,462	1,147	346,527	781	240,098	274	700,702
Carryforward of Prior Year Credits	1,366	29,391,460	233	3,852,747	208	1,306,866	388	4,006,617	537	20,225,230
Business Incentive and Energy Tax Credits*	4,362	32,086,291	186	132,150	337	191,494	945	1,158,319	2,894	30,604,328
Credits Claimed	-	744,014,627	-	113,125,774	-	104,492,868	-	123,035,515	-	403,360,470
Credits Not Taken**	-	104,035,771	-	56,850,980	-	9,082,177	-	9,309,335	-	28,793,279
Credits Taken	-	639,978,856	-	56,274,794	-	95,410,691	-	113,726,180	-	374,567,191

Source: 2012 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2012 D-400TC forms processed within the DOR dynamic integrated tax system during 2013; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Total figures for the number of returns are not listed because some taxpayers take more than one credit.

*Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property or low income housing. Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

**Credits were not taken against tax because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.

na =not available

