

TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[G.S. 105 ARTICLE 5]

County	1988-1989	1989-1990	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	90/89	91/90	92/91	93/92	94/93	95/94	96/95
Alamance.....	23,868,988	24,060,237	22,310,794	28,756,281	31,186,063	34,557,217	36,537,706	39,703,161	0.8%	-7.3%	28.9%	8.4%	10.8%	5.7%	8.7%
Alexander.....	2,444,455	2,383,317	2,452,893	3,220,690	3,473,146	3,521,142	3,702,401	3,982,364	-2.5%	2.9%	31.3%	7.8%	1.4%	5.1%	7.6%
Alleghany.....	1,100,420	1,085,905	1,154,924	1,429,320	1,543,996	1,565,035	1,838,013	1,806,481	-1.3%	6.4%	23.8%	8.0%	1.4%	17.4%	-1.7%
Anson.....	2,323,907	2,449,087	2,325,810	2,978,128	3,129,574	3,161,157	3,277,649	3,478,068	5.4%	-5.0%	28.0%	5.1%	1.0%	3.7%	6.1%
Ashe.....	3,029,637	2,953,026	2,684,110	3,516,912	3,591,720	3,739,740	3,973,285	4,090,354	-2.5%	-9.1%	31.0%	2.1%	4.1%	6.2%	2.9%
Avery.....	2,557,209	2,508,051	2,505,397	3,309,472	3,609,650	4,130,791	4,652,219	4,779,615	-1.9%	-0.1%	32.1%	9.1%	14.4%	12.6%	2.7%
Beaufort.....	7,093,594	7,168,223	7,001,280	8,680,716	9,831,509	10,719,377	11,084,588	11,482,598	1.1%	-2.3%	24.0%	13.3%	9.0%	3.4%	3.6%
Bertie.....	1,247,522	1,098,315	1,083,161	1,368,414	1,482,526	1,504,220	1,514,854	1,495,663	-12.0%	-1.4%	26.3%	8.3%	1.5%	0.7%	-1.3%
Bladen.....	3,165,455	3,168,396	3,041,978	3,900,268	4,419,193	4,571,969	4,967,528	5,183,348	0.1%	-4.0%	28.2%	13.3%	3.5%	8.7%	4.3%
Brunswick.....	8,797,685	9,078,104	9,431,271	12,495,696	14,413,228	16,004,185	17,507,123	19,543,715	3.2%	3.9%	32.5%	15.3%	11.0%	9.4%	11.6%
Buncombe.....	44,300,555	45,357,469	44,942,691	60,409,806	66,069,555	72,273,994	78,492,787	82,725,822	2.4%	-0.9%	34.4%	9.4%	9.4%	8.6%	5.4%
Burke.....	10,211,437	9,686,015	9,439,669	12,110,940	13,082,608	14,363,580	15,536,437	16,516,238	-5.1%	-2.5%	28.3%	8.0%	9.8%	8.2%	6.3%
Cabarrus.....	17,574,182	17,550,838	17,267,489	22,654,121	23,842,297	26,523,784	30,064,711	31,928,166	-0.1%	-1.6%	31.2%	5.2%	11.2%	13.4%	6.2%
Caldwell.....	10,051,886	9,725,491	8,931,407	11,863,784	12,496,219	13,382,080	14,375,334	14,487,687	-3.2%	-8.2%	32.8%	5.3%	7.1%	7.4%	0.8%
Camden.....	283,779	276,134	272,596	308,302	368,436	400,854	433,225	443,662	-2.7%	-1.3%	13.1%	19.5%	8.8%	8.1%	2.4%
Carteret.....	11,468,368	11,519,802	11,663,542	15,436,955	17,215,788	18,648,295	20,619,499	21,736,607	0.4%	1.2%	32.4%	11.5%	8.3%	10.6%	5.4%
Caswell.....	721,589	749,954	770,615	982,709	1,073,834	1,149,009	1,255,193	1,260,440	3.9%	2.8%	27.5%	9.3%	7.0%	9.2%	0.4%
Catawba.....	32,333,265	31,509,217	29,766,987	38,214,009	41,882,631	47,056,238	51,242,856	52,796,191	-2.5%	-5.5%	28.4%	9.6%	12.4%	8.9%	3.0%
Chatham.....	4,219,269	4,014,349	3,924,890	5,119,473	5,721,055	6,021,746	6,590,664	7,040,929	-4.9%	-2.2%	30.4%	11.8%	5.3%	9.4%	6.8%
Cherokee.....	3,475,049	3,402,210	3,390,325	4,607,992	5,256,116	5,887,665	6,421,413	6,869,604	-2.1%	-0.3%	35.9%	14.1%	12.0%	9.1%	7.0%
Chowan.....	1,995,923	2,054,180	1,895,015	2,405,509	2,533,297	2,867,723	3,056,529	2,824,208	2.9%	-7.7%	26.9%	5.3%	13.2%	6.6%	-7.6%
Clay.....	638,729	530,707	598,105	870,682	916,014	995,802	1,146,679	1,133,886	-16.9%	12.7%	45.6%	5.2%	8.7%	15.2%	-1.1%
Cleveland.....	15,728,196	15,114,008	14,240,743	18,306,267	19,410,374	21,424,351	23,299,060	23,989,022	-3.9%	-5.8%	28.5%	6.0%	10.4%	8.8%	3.0%
Columbus.....	7,616,807	7,793,760	7,660,960	9,762,872	10,702,215	10,949,078	11,326,311	11,861,250	2.3%	-1.7%	27.4%	9.6%	2.3%	3.4%	4.7%
Craven.....	13,255,216	13,437,912	13,094,782	17,176,614	18,670,601	19,898,971	20,540,759	21,255,863	1.4%	-2.6%	31.2%	8.7%	6.6%	3.2%	3.5%
Cumberland.....	45,748,014	46,243,425	44,014,373	62,856,654	70,520,345	75,570,902	79,028,964	82,401,354	1.1%	-4.8%	42.8%	12.2%	7.2%	4.6%	4.3%
Currituck.....	1,794,548	1,667,089	1,424,508	1,976,808	2,476,281	3,197,392	3,678,429	3,999,895	-7.1%	-14.6%	38.8%	25.3%	29.1%	15.0%	8.7%
Dare.....	11,770,515	12,454,725	12,577,033	15,916,647	18,279,983	20,684,787	22,680,434	23,743,656	5.8%	1.0%	26.6%	14.8%	13.2%	9.6%	4.7%
Davidson.....	17,243,338	17,091,084	16,756,871	21,768,335	23,639,395	25,067,716	27,054,144	27,468,666	-0.9%	-2.0%	29.9%	8.6%	6.0%	7.9%	1.5%
Davie.....	3,433,897	3,466,862	3,258,071	4,319,060	4,544,424	4,532,246	4,775,640	4,973,800	1.0%	-6.0%	32.6%	5.2%	-0.3%	5.4%	4.1%
Duplin.....	4,617,535	4,627,586	4,526,557	6,082,178	6,529,473	6,711,749	7,205,981	7,695,595	0.2%	-2.2%	34.4%	7.4%	2.8%	7.4%	6.8%
Durham.....	50,341,953	51,312,443	51,984,488	68,434,877	76,133,593	85,406,463	91,562,094	102,502,918	1.9%	1.3%	31.6%	11.2%	12.2%	7.2%	11.9%
Edgecombe.....	7,422,684	7,199,366	6,981,428	9,316,743	9,600,580	9,568,235	9,544,449	9,818,791	-3.0%	-3.0%	33.5%	3.0%	-0.3%	-0.2%	2.9%
Forsyth.....	85,188,441	78,485,239	74,898,081	97,653,227	105,217,948	112,251,354	122,587,086	126,526,894	-7.9%	-4.6%	30.4%	7.7%	6.7%	9.2%	3.2%
Franklin.....	2,819,933	2,887,243	2,684,147	3,325,880	3,808,431	4,342,946	4,979,037	5,375,097	2.4%	-7.0%	23.9%	14.5%	14.0%	14.6%	8.0%
Gaston.....	30,701,147	30,152,351	28,932,954	37,440,252	39,896,128	43,654,811	46,986,604	49,050,712	-1.8%	-4.0%	29.4%	6.6%	9.4%	7.6%	4.4%
Gates.....	528,274	476,486	440,737	552,258	678,513	697,504	719,871	820,159	-9.8%	-7.5%	25.3%	22.9%	2.8%	3.2%	13.9%
Graham.....	744,044	742,951	742,763	1,018,508	1,209,232	1,203,345	1,215,232	1,221,266	-0.1%	0.0%	37.1%	18.7%	-0.5%	1.0%	0.5%
Granville.....	4,105,547	3,933,179	3,800,020	5,184,465	5,800,155	6,007,954	6,300,570	6,472,477	-4.2%	-3.4%	36.4%	11.9%	3.6%	4.9%	2.7%
Greene.....	1,029,889	1,061,049	976,045	1,257,852	1,362,188	1,430,497	1,563,885	1,701,091	3.0%	-8.0%	28.9%	8.3%	5.0%	9.3%	8.8%
Guilford.....	112,201,820	110,713,670	105,745,364	137,879,212	150,861,222	165,714,198	181,354,035	188,881,200	-1.3%	-4.5%	30.4%	9.4%	9.8%	9.4%	4.2%
Halifax.....	8,783,492	8,633,028	8,631,678	11,295,325	11,730,988	11,834,878	12,451,278	13,140,404	-1.7%	0.0%	30.9%	3.9%	0.9%	5.2%	5.5%
Harnett.....	8,126,742	7,837,696	7,629,479	10,198,108	11,658,402	12,342,441	13,341,494	14,203,125	-3.6%	-2.7%	33.7%	14.3%	5.9%	8.1%	6.5%
Haywood.....	9,632,830	8,955,809	9,085,432	12,151,714	13,314,157	14,169,309	14,572,969	15,976,027	-7.0%	1.4%	33.7%	9.6%	6.4%	2.8%	9.6%
Henderson.....	14,375,544	13,437,934	12,692,798	17,071,218	17,825,085	19,007,823	20,493,149	21,083,185	-6.5%	-5.5%	34.5%	4.4%	6.6%	7.8%	2.9%
Hertford.....	4,173,904	4,422,483	4,163,436	5,125,696	5,462,807	6,143,030	6,369,522	7,102,731	6.0%	-5.9%	23.1%	6.6%	12.5%	3.7%	11.5%
Hoke.....	1,343,670	1,319,349	1,299,913	1,762,037	1,957,098	2,150,911	2,295,190	2,356,506	-1.8%	-1.5%	35.6%	11.1%	9.9%	6.7%	2.7%
Hyde.....	593,488	636,282	639,480	820,903	863,996	945,830	1,004,189	1,057,980	7.2%	0.5%	28.4%	5.2%	9.5%	6.2%	5.4%
Iredell.....	17,781,710	18,156,411	17,532,303	23,229,455	25,356,334	28,269,475	31,166,877	33,552,100	2.1%	-3.4%	32.5%	9.2%	11.5%	10.2%	7.7%
Jackson.....	3,840,162	4,603,750	4,759,724	6,734,675	7,191,321	5,580,255	6,139,950	6,784,815	19.9%	3.4%	41.5%	6.8%	-22.4%	10.0%	10.5%

TABLE 32. - Continued

County	1988-1989	1989-1990	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	90/89	91/90	92/91	93/92	94/93	95/94	96/95
Johnston.....	13,580,315	13,206,374	12,452,284	17,565,544	18,700,094	21,600,488	23,039,578	24,236,125	-2.8%	-5.7%	41.1%	6.5%	15.5%	6.7%	5.2%
Jones.....	712,670	752,031	730,918	998,349	1,148,664	1,141,551	1,020,727	822,188	5.5%	-2.8%	36.6%	15.1%	-0.6%	-10.6%	-19.5%
Lee.....	10,605,785	10,050,931	9,106,093	12,420,711	13,940,268	15,142,162	15,960,718	16,136,132	-5.2%	-9.4%	36.4%	12.2%	8.6%	5.4%	1.1%
Lenoir.....	12,481,114	12,288,177	12,339,564	15,826,771	17,143,504	18,587,346	19,929,488	20,406,251	-1.5%	0.4%	28.3%	8.3%	8.4%	7.2%	2.4%
Lincoln.....	6,340,727	6,793,859	6,426,576	8,541,768	9,130,487	9,854,323	10,542,108	11,605,415	7.1%	-5.4%	32.9%	6.9%	7.9%	7.0%	10.1%
Macon.....	5,001,151	5,204,222	5,290,573	7,234,463	7,879,759	8,479,696	9,361,542	10,012,445	4.1%	1.7%	36.7%	8.9%	7.6%	10.4%	7.0%
Madison.....	1,013,975	1,032,243	1,010,336	1,406,837	1,473,944	1,615,178	1,594,547	1,569,659	1.8%	-2.1%	39.2%	4.8%	9.6%	-1.3%	-1.6%
Martin.....	4,320,076	4,283,223	4,613,359	5,689,119	6,252,278	6,417,569	6,592,475	6,510,921	-0.9%	7.7%	23.3%	9.9%	2.6%	2.7%	-1.2%
McDowell.....	4,376,498	4,232,652	4,114,183	5,633,645	6,156,574	6,572,195	6,957,605	7,194,482	-3.3%	-2.8%	36.9%	9.3%	6.8%	5.9%	3.4%
Mecklenburg....	179,902,623	184,083,712	176,865,943	223,992,989	248,518,148	275,407,603	302,446,108	334,385,257	2.3%	-3.9%	26.6%	10.9%	10.7%	10.0%	10.6%
Michell.....	2,414,164	2,370,775	2,370,198	2,905,517	3,090,116	2,963,153	3,080,086	3,195,304	-1.8%	0.0%	22.6%	6.4%	-4.1%	3.9%	3.7%
Montgomery.....	2,562,106	2,440,912	2,331,465	2,953,720	3,280,592	3,672,288	4,058,383	3,997,155	-4.7%	-4.5%	26.7%	11.1%	11.9%	10.5%	-1.5%
Moore.....	12,056,660	12,194,523	11,375,464	15,082,277	16,878,762	18,234,590	20,482,974	20,973,912	1.1%	-6.7%	32.6%	11.9%	8.0%	12.3%	2.4%
Nash.....	18,924,238	18,500,642	17,845,460	23,276,416	25,442,485	27,679,537	30,120,452	31,383,993	-2.2%	-3.5%	30.4%	9.3%	8.8%	8.8%	4.2%
New Hanover....	36,499,142	37,493,953	38,754,056	50,434,638	55,065,966	59,852,271	66,001,340	70,798,317	2.7%	3.4%	30.1%	9.2%	8.7%	10.3%	7.3%
Northampton....	1,011,179	956,710	900,097	1,141,966	1,202,651	1,267,778	1,315,112	1,365,964	-5.4%	-5.9%	26.9%	5.3%	5.4%	3.7%	3.9%
Onslow.....	16,361,246	16,104,563	15,392,689	20,751,305	22,183,252	23,949,458	25,901,122	28,248,124	-1.6%	-4.4%	34.8%	6.9%	8.0%	8.1%	9.1%
Orange.....	15,984,584	16,089,711	15,960,101	21,291,376	23,412,074	25,890,833	27,715,787	27,298,403	0.7%	-0.8%	33.4%	10.0%	10.6%	7.0%	-1.5%
Pamlico.....	944,810	931,357	943,133	1,162,921	1,303,774	1,362,075	1,428,839	1,503,196	-1.4%	1.3%	23.3%	12.1%	4.5%	4.9%	5.2%
Pasquotank.....	7,165,853	7,117,011	6,941,884	9,161,867	9,713,887	10,014,944	10,417,122	10,738,614	-0.7%	-2.5%	32.0%	6.0%	3.1%	4.0%	3.1%
Pender.....	2,085,410	2,082,061	2,148,000	2,955,685	3,540,730	4,235,209	4,559,992	4,769,016	-0.2%	3.2%	37.6%	19.8%	19.6%	7.7%	4.6%
Perquimans.....	689,263	598,305	559,111	698,695	739,638	890,515	1,046,818	1,128,623	-13.2%	-6.6%	25.0%	5.9%	20.4%	17.6%	7.8%
Person.....	4,009,677	3,992,009	3,864,306	4,963,167	5,453,126	6,202,845	6,630,491	6,851,430	-0.4%	-3.2%	28.4%	9.9%	13.7%	6.9%	3.3%
Pitt.....	22,411,630	22,046,143	21,246,349	28,019,338	30,750,346	33,924,415	37,502,020	39,433,511	-1.6%	-3.6%	31.9%	9.7%	10.3%	10.5%	5.2%
Polk.....	1,239,654	1,197,606	1,219,814	1,645,437	1,772,743	1,943,070	2,207,361	2,296,410	-3.4%	1.9%	34.9%	7.7%	9.6%	13.6%	4.0%
Randolph.....	13,964,870	13,831,002	13,211,243	17,748,231	18,943,727	20,203,974	21,986,088	23,552,820	-1.0%	-4.5%	34.3%	6.7%	6.7%	8.8%	7.1%
Richmond.....	6,755,724	6,527,659	6,323,877	8,359,393	9,088,984	9,476,631	9,802,339	10,012,274	-3.4%	-3.1%	32.2%	8.7%	4.3%	3.4%	2.1%
Robeson.....	14,351,359	13,805,442	13,069,820	17,148,584	18,739,465	20,340,063	21,989,243	23,032,787	-3.8%	-5.3%	31.2%	9.3%	8.5%	8.1%	4.7%
Rockingham.....	11,991,168	11,933,645	11,667,215	14,983,476	15,935,855	16,739,442	17,247,028	17,385,338	-0.5%	-2.2%	28.4%	6.4%	5.0%	3.0%	0.8%
Rowan.....	18,601,638	19,040,054	17,755,551	23,136,746	23,922,106	24,524,762	25,716,677	26,504,896	2.4%	-6.7%	30.3%	3.4%	2.5%	4.9%	3.1%
Rutherford.....	9,374,801	9,096,451	8,762,034	11,625,842	12,256,335	13,079,397	13,362,346	13,534,103	-3.0%	-3.7%	32.7%	5.4%	6.7%	2.2%	1.3%
Sampson.....	6,179,726	5,945,665	5,456,504	7,192,162	7,932,557	8,656,045	9,471,662	10,211,757	-3.8%	-8.2%	31.8%	10.3%	9.1%	9.4%	7.8%
Scotland.....	5,242,932	5,419,186	5,271,938	6,913,003	7,386,880	7,957,612	9,048,222	9,901,548	3.4%	-2.7%	31.1%	6.9%	7.7%	13.7%	9.4%
Stanly.....	8,579,016	8,574,822	8,232,232	10,528,154	11,444,682	12,457,274	13,603,899	14,106,418	0.0%	-4.0%	27.9%	8.7%	8.8%	9.2%	3.7%
Stokes.....	2,734,850	2,706,159	2,608,315	3,454,891	3,768,785	4,020,579	4,415,983	4,389,715	-1.0%	-3.6%	32.5%	9.1%	6.7%	9.8%	-0.6%
Surry.....	12,263,424	12,454,318	12,197,308	16,318,846	17,567,376	18,929,977	20,150,364	20,595,890	1.6%	-2.1%	33.8%	7.7%	7.8%	6.4%	2.2%
Swain.....	1,154,713	1,247,512	1,236,333	1,577,154	1,664,947	1,762,053	1,933,913	2,033,989	8.0%	-0.9%	27.6%	5.5%	5.8%	9.8%	5.2%
Transylvania.....	3,747,652	3,687,298	3,596,800	4,616,506	5,680,275	6,132,947	6,443,652	6,787,982	-1.6%	-2.5%	28.4%	23.0%	8.0%	5.1%	5.3%
Tyrrell.....	290,732	279,646	275,834	325,954	354,224	397,759	409,628	449,551	-3.8%	-1.4%	18.2%	8.7%	12.3%	3.0%	9.7%
Union.....	14,029,168	14,403,944	13,307,874	17,094,982	19,143,086	21,765,387	23,973,105	26,808,041	2.7%	-7.6%	28.5%	12.0%	13.7%	10.1%	11.8%
Vance.....	7,136,571	6,941,422	6,475,652	8,356,904	9,387,727	10,278,054	10,363,825	11,184,304	-2.7%	-6.7%	29.1%	12.3%	9.5%	0.8%	7.9%
Wake.....	129,779,540	129,541,683	129,459,088	170,502,386	195,431,646	214,916,030	242,912,227	258,563,816	-0.2%	-0.1%	31.7%	14.6%	10.0%	13.0%	6.4%
Warren.....	1,216,267	1,239,477	1,196,268	1,475,345	1,431,621	1,509,745	1,572,716	1,620,466	1.9%	-3.5%	23.3%	-3.0%	5.5%	4.2%	3.0%
Washington.....	1,547,556	1,525,253	1,446,042	1,929,081	1,984,014	2,157,543	2,198,416	2,198,322	-1.4%	-5.2%	33.4%	2.8%	8.7%	1.9%	0.0%
Watauga.....	8,415,154	8,894,960	8,936,918	12,000,690	13,033,169	14,425,534	15,217,113	16,309,669	5.7%	0.5%	34.3%	8.6%	10.7%	5.5%	7.2%
Wayne.....	18,171,731	17,856,059	17,294,039	22,516,128	24,442,206	27,122,901	29,596,464	30,554,322	-1.7%	-3.1%	30.2%	8.6%	11.0%	9.1%	3.2%
Wilkes.....	8,603,721	8,896,270	8,911,869	11,606,308	12,081,182	14,026,899	14,702,507	14,570,692	3.4%	0.2%	30.2%	4.1%	16.1%	4.8%	-0.9%
Wilson.....	15,129,086	14,602,532	13,714,506	17,291,309	17,706,187	19,070,533	20,641,771	21,567,931	-3.5%	-6.1%	26.1%	2.4%	7.7%	8.2%	4.5%
Yadkin.....	3,025,735	3,017,645	2,933,887	3,881,609	4,081,971	4,432,305	4,729,012	4,821,903	-0.3%	-2.8%	32.3%	5.2%	8.6%	6.7%	2.0%
Yancey.....	1,651,785	1,618,119	1,679,828	2,471,373	2,553,482	2,773,882	2,912,941	2,949,171	-2.0%	3.8%	47.1%	3.3%	8.6%	5.0%	1.2%
Unallocated.....	144,033,540	164,263,716	162,470,017	215,240,543	246,290,975	283,480,156	313,965,980	341,512,355	14.0%	-1.1%	32.5%	14.4%	15.1%	10.8%	8.8%
Statewide totals	1,528,513,253	1,542,585,842	1,500,322,060	1,967,308,578	2,168,267,045	2,378,982,633	2,590,807,810	2,752,346,296	0.9%	-2.7%	31.1%	10.2%	9.7%	8.9%	6.2%
Utility services..	212,344,947	279,250,139	246,757,635	274,291,101	279,161,417	312,209,380	307,728,433	329,155,356	31.5%	-11.6%	11.2%	1.8%	11.8%	-1.4%	7.0%
8% highway use tax.....	n/a	11,670,832	18,406,868	17,813,886	20,189,023	22,070,026	25,272,634	29,737,767	n/a	57.7%	-3.2%	13.3%	9.3%	14.5%	17.7%
Other use tax...	23,463,756	10,238,936	943,128	579,102	720,412	728,638	619,483	386,184	-56.4%	-90.8%	-38.6%	24.4%	1.1%	-15.0%	-37.7%
Totals.....	1,764,321,956	1,843,745,750	1,766,429,691	2,259,992,667	2,468,337,897	2,713,990,677	2,924,428,360	3,111,625,603	4.5%	-4.2%	27.9%	9.2%	10.0%	7.8%	6.4%

TABLE 32. - Continued

County	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	97/96	98/97	99/98	00/99	01/00	02/01	03/02
Alamance.....	39,703,161	41,670,225	41,801,102	42,379,029	40,399,184	41,204,230	42,851,289	43,113,554	5.0%	0.3%	1.4%	-4.7%	2.0%	4.0%	0.6%
Alexander.....	3,982,364	4,056,521	4,301,172	4,140,339	3,613,664	3,724,722	3,972,134	4,392,940	1.9%	6.0%	-3.7%	-12.7%	3.1%	6.6%	10.6%
Alleghany.....	1,806,481	1,851,788	1,978,626	2,009,311	1,814,785	1,762,313	1,738,109	1,903,682	2.5%	6.8%	1.6%	-9.7%	-2.9%	-1.4%	9.5%
Anson.....	3,478,068	3,587,843	3,605,119	3,297,925	2,961,589	3,097,028	3,428,042	3,628,768	3.2%	0.5%	-8.5%	-10.2%	4.6%	10.7%	5.9%
Ashe.....	4,090,354	4,304,540	4,436,031	4,367,017	4,153,309	3,915,315	4,770,694	5,466,310	5.2%	3.1%	-1.6%	-4.9%	-5.7%	21.8%	14.6%
Avery.....	4,779,615	5,169,319	5,410,836	5,182,787	5,163,760	5,215,752	5,482,128	5,748,743	8.2%	4.7%	-4.2%	-0.4%	1.0%	5.1%	4.9%
Beaufort.....	11,482,598	11,787,093	12,000,013	11,871,969	11,736,779	11,486,690	11,753,177	12,063,787	2.7%	1.8%	-1.1%	-1.1%	-2.1%	2.3%	2.6%
Bertie.....	1,495,663	1,432,380	1,405,585	1,238,264	1,076,098	1,062,234	1,094,872	1,276,156	-4.2%	-1.9%	-11.9%	-13.1%	-1.3%	3.1%	16.6%
Bladen.....	5,183,348	5,200,053	5,067,974	4,991,527	4,515,778	5,115,733	5,103,377	5,527,333	0.3%	-2.5%	-1.5%	-9.5%	13.3%	-0.2%	8.3%
Brunswick.....	19,543,715	20,544,897	22,082,163	22,704,346	22,318,882	23,540,051	25,526,250	27,996,443	5.1%	7.5%	2.8%	-1.7%	5.5%	8.4%	9.7%
Buncombe.....	82,725,822	84,635,277	87,940,932	89,297,916	87,982,500	91,079,187	97,493,614	102,460,499	2.3%	3.9%	1.5%	-1.5%	3.5%	7.0%	5.1%
Burke.....	16,516,238	16,684,537	17,057,068	16,765,459	15,750,752	15,780,405	15,964,975	16,355,242	1.0%	2.2%	-1.7%	-6.1%	0.2%	1.2%	2.4%
Cabarrus.....	31,928,166	33,814,645	36,602,893	38,550,031	44,181,055	48,327,221	52,244,720	56,684,659	5.9%	8.2%	5.3%	14.6%	9.4%	8.1%	8.5%
Caldwell.....	14,487,687	15,336,472	15,194,038	15,175,680	14,229,013	14,151,451	15,090,469	15,545,490	5.9%	-0.9%	-0.1%	-6.2%	-0.5%	6.6%	3.0%
Camden.....	443,662	510,198	526,047	551,040	551,440	648,733	727,961	954,041	15.0%	3.1%	4.8%	0.1%	17.6%	12.2%	31.1%
Carteret.....	21,736,607	23,018,819	23,350,362	23,531,976	22,822,214	22,757,622	24,546,469	27,150,974	5.9%	1.4%	0.8%	-3.0%	-0.3%	7.9%	10.6%
Caswell.....	1,260,440	1,365,936	1,290,852	1,323,162	1,147,151	1,248,282	1,167,984	1,182,758	8.4%	-5.5%	2.5%	-13.3%	8.8%	-6.4%	1.3%
Catawba.....	52,796,191	55,810,396	57,676,430	58,997,515	57,798,291	58,680,200	60,720,961	62,550,222	5.7%	3.3%	2.3%	-2.0%	1.5%	3.5%	3.0%
Chatham.....	7,040,929	7,349,866	7,405,508	7,487,711	6,984,177	7,651,231	8,323,832	8,915,939	4.4%	0.8%	1.1%	-6.7%	9.6%	8.8%	7.1%
Cherokee.....	6,869,604	7,443,461	7,260,296	7,469,351	7,067,324	7,391,568	8,293,842	9,053,375	8.4%	-2.5%	2.9%	-5.4%	4.6%	12.2%	9.2%
Chowan.....	2,824,208	2,843,732	2,890,725	2,639,603	2,430,811	2,466,611	2,557,887	2,636,953	0.7%	1.7%	-8.7%	-7.9%	1.5%	3.7%	3.1%
Clay.....	1,133,886	1,313,045	1,239,921	1,357,965	1,348,413	1,372,940	1,677,321	1,759,998	15.8%	-5.6%	9.5%	-0.7%	1.8%	22.2%	4.9%
Cleveland.....	23,989,022	24,430,546	25,706,533	24,488,436	23,948,191	21,621,777	22,429,817	23,738,896	1.8%	5.2%	-4.7%	-2.2%	-9.7%	3.7%	5.8%
Columbus.....	11,861,250	12,113,952	11,787,860	11,733,123	10,709,613	10,553,568	10,606,780	11,187,938	2.1%	-2.7%	-0.5%	-8.7%	-1.5%	0.5%	5.5%
Craven.....	21,255,863	22,777,359	23,019,365	22,772,723	21,986,552	21,893,199	23,142,495	25,218,873	7.2%	1.1%	-1.1%	-3.5%	-0.4%	5.7%	9.0%
Cumberland.....	82,401,354	84,249,409	83,239,487	83,892,165	79,470,186	77,776,339	83,372,879	89,639,324	2.2%	-1.2%	0.8%	-5.3%	-2.1%	7.2%	7.5%
Currituck.....	3,999,895	4,387,528	5,459,002	5,459,002	5,650,779	6,171,203	6,642,809	8,075,613	9.7%	17.4%	6.0%	3.5%	9.2%	7.6%	21.6%
Dare.....	23,743,656	24,921,683	27,437,915	29,382,600	29,664,994	32,677,567	37,945,114	43,704,716	5.0%	10.1%	7.1%	1.0%	10.2%	16.1%	15.2%
Davidson.....	27,468,666	28,180,024	29,772,511	30,251,359	28,545,299	28,685,970	29,046,976	29,643,661	2.6%	5.7%	1.6%	-5.6%	0.5%	1.3%	2.1%
Davie.....	4,973,800	5,335,646	5,378,784	5,632,550	5,756,967	6,428,782	6,186,245	5,908,843	7.3%	0.8%	4.7%	2.2%	11.7%	-3.8%	-4.5%
Duplin.....	7,695,595	8,410,877	8,148,360	7,695,543	7,260,513	7,098,051	7,306,484	7,847,434	9.3%	-3.1%	-5.6%	-5.7%	-2.2%	2.9%	7.4%
Durham.....	102,502,918	103,773,361	114,648,392	123,727,438	126,850,945	129,528,113	134,665,639	142,006,766	1.2%	10.5%	7.9%	2.5%	2.1%	4.0%	5.5%
Edgecombe.....	9,818,791	10,332,618	10,150,367	9,741,099	9,543,211	9,443,682	9,285,922	10,202,595	5.2%	-1.8%	-4.0%	-2.0%	-1.0%	-1.7%	9.9%
Forsyth.....	126,526,894	130,122,916	132,825,932	133,854,032	131,031,810	130,968,761	138,619,696	148,626,462	2.8%	2.1%	0.8%	-2.1%	0.0%	5.8%	7.2%
Franklin.....	5,375,097	5,731,179	6,017,980	6,685,591	6,786,965	6,958,283	7,528,458	7,785,915	6.6%	5.0%	11.1%	1.5%	2.5%	8.2%	3.4%
Gaston.....	49,050,712	48,018,956	48,950,121	49,603,554	46,662,629	45,854,763	49,641,428	53,086,910	-2.1%	1.9%	1.3%	-5.9%	-1.7%	8.3%	6.9%
Gates.....	820,159	791,925	764,493	661,215	531,303	483,219	485,133	483,078	-3.4%	-3.5%	-13.5%	-19.6%	-9.1%	0.4%	-0.4%
Graham.....	1,221,266	1,193,707	1,150,550	1,081,208	990,159	999,479	1,204,821	1,135,565	-2.3%	-3.6%	-6.0%	-8.4%	0.9%	20.5%	-5.7%
Granville.....	6,472,477	7,382,747	7,131,836	7,067,929	6,509,880	6,602,265	6,987,315	7,437,775	14.1%	-3.4%	-0.9%	-7.9%	1.4%	5.8%	6.4%
Greene.....	1,701,091	1,787,353	1,510,360	1,389,910	1,230,519	1,286,654	1,238,991	1,327,502	5.1%	-15.5%	-8.0%	-11.5%	4.6%	-3.7%	7.1%
Guilford.....	188,881,200	190,550,183	205,417,122	211,978,535	208,333,965	212,493,341	207,661,811	213,778,522	0.9%	7.8%	3.2%	-1.7%	2.0%	-2.3%	2.9%
Halifax.....	13,140,404	13,199,823	13,451,332	13,042,954	12,074,530	11,459,943	11,612,143	11,971,610	0.5%	1.9%	-3.0%	-7.4%	-5.1%	1.3%	3.1%
Harnett.....	14,203,125	15,162,616	14,754,872	14,680,731	13,739,478	13,916,954	14,609,827	15,082,369	6.8%	-2.7%	-0.5%	-6.4%	1.3%	5.0%	3.2%
Haywood.....	15,976,027	15,766,383	16,101,683	16,354,794	15,099,995	15,425,741	16,824,158	17,677,346	-1.3%	2.1%	1.6%	-7.7%	2.2%	9.1%	5.1%
Henderson.....	21,083,185	22,474,566	24,095,351	23,502,369	23,399,611	24,755,491	26,349,321	29,974,353	6.6%	7.2%	-2.5%	-0.4%	5.8%	6.4%	13.8%
Hertford.....	7,102,731	6,618,495	6,626,375	6,659,384	7,993,990	6,922,472	6,419,938	6,822,671	-6.8%	0.1%	0.5%	20.0%	-13.4%	-7.3%	6.3%
Hoke.....	2,356,506	2,327,228	2,387,620	2,275,913	1,976,185	1,975,678	2,061,909	2,394,172	-1.2%	2.6%	-4.7%	-13.2%	0.0%	4.4%	16.1%
Hyde.....	1,057,980	1,114,761	1,244,503	1,314,489	1,298,287	1,468,889	1,629,930	1,775,561	5.4%	11.6%	5.6%	-1.2%	13.1%	11.0%	8.9%
Iredell.....	33,552,100	34,986,047	36,178,817	37,608,739	37,989,864	39,328,398	42,581,327	48,281,263	4.3%	3.4%	4.0%	1.0%	3.5%	8.3%	13.4%
Jackson.....	6,784,815	7,965,508	8,338,656	8,430,125	8,400,887	8,807,869	9,518,915	10,184,758	17.4%	4.7%	1.1%	-0.3%	4.8%	8.1%	7.0%

TABLE 32. - Continued

County	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	97/96	98/97	99/98	00/99	01/00	02/01	03/02
Johnston.....	24,236,125	26,202,150	27,510,696	28,783,288	28,909,669	29,218,231	30,626,239	33,353,503	8.1%	5.0%	4.6%	0.4%	1.1%	4.8%	8.9%
Jones.....	822,188	754,757	728,612	734,054	752,784	823,066	933,871	983,573	-8.2%	-3.5%	0.7%	2.6%	9.3%	13.5%	5.3%
Lee.....	16,136,132	17,286,772	17,188,410	17,521,259	16,497,926	16,965,841	17,309,823	18,106,365	7.1%	-0.6%	1.9%	-5.8%	2.8%	2.0%	4.6%
Lenoir.....	20,406,251	20,521,685	19,981,352	18,563,359	18,624,318	18,264,943	19,547,818	18,944,086	0.6%	-2.6%	-7.1%	0.3%	-1.9%	7.0%	-3.1%
Lincoln.....	11,605,415	12,031,067	12,632,312	12,887,537	12,866,673	13,009,623	13,579,074	13,907,264	3.7%	5.0%	2.0%	-0.2%	1.1%	4.4%	2.4%
Macon.....	10,012,445	10,299,753	10,921,206	11,414,654	11,828,401	11,983,452	12,719,107	13,769,368	2.9%	6.0%	4.5%	3.6%	1.3%	6.1%	8.3%
Madison.....	1,569,659	1,608,610	1,538,899	1,480,432	1,387,493	1,455,172	1,629,545	1,815,466	2.5%	-4.3%	-3.8%	-6.3%	4.9%	12.0%	11.4%
Martin.....	6,510,921	6,866,055	6,400,078	6,106,715	6,209,139	6,112,454	6,080,156	5,094,930	5.5%	-6.8%	-4.6%	1.7%	-1.6%	-0.5%	-16.2%
McDowell.....	7,194,482	7,422,702	7,495,175	7,494,046	6,733,363	6,526,180	6,883,621	7,022,758	3.2%	1.0%	0.0%	-10.2%	-3.1%	5.5%	2.0%
Mecklenburg....	334,385,257	364,742,363	394,334,301	414,171,016	414,633,489	426,612,617	429,122,707	446,072,492	9.1%	8.1%	5.0%	0.1%	2.9%	0.6%	3.9%
Montgomery.....	3,195,304	3,409,947	3,422,818	3,188,003	3,389,248	4,019,965	4,291,850	4,532,362	6.7%	0.4%	-6.9%	6.3%	18.6%	6.8%	5.6%
Montgomery.....	3,997,155	4,108,273	3,933,848	4,096,092	3,805,140	4,451,429	4,745,257	4,661,636	2.8%	-4.2%	4.1%	-7.1%	17.0%	6.6%	-1.8%
Moore.....	20,973,912	22,458,282	23,872,608	24,891,857	24,491,429	23,737,112	24,622,985	26,399,180	7.1%	6.3%	4.3%	-1.6%	-3.1%	3.7%	7.2%
Nash.....	31,383,993	33,251,960	34,442,976	34,396,820	33,836,481	32,187,495	31,745,848	31,969,049	6.0%	3.6%	-0.1%	-1.6%	-4.9%	-1.4%	0.7%
New Hanover....	70,798,317	76,517,987	79,590,728	81,014,802	81,710,990	83,902,134	89,116,589	94,445,519	8.1%	4.0%	1.8%	0.9%	2.7%	6.2%	6.0%
Northampton....	1,365,964	1,409,320	1,322,852	1,337,870	1,274,590	1,316,386	1,335,522	1,248,391	3.2%	-6.1%	1.1%	-4.7%	3.3%	1.5%	-6.5%
Onslow.....	28,248,124	31,306,089	30,664,735	29,825,625	28,813,427	29,397,626	32,202,691	35,915,995	10.8%	-2.0%	-2.7%	-3.4%	2.0%	9.5%	11.5%
Orange.....	27,298,403	27,573,382	29,513,268	30,954,073	30,449,728	32,470,866	33,626,600	35,559,023	1.0%	7.0%	4.9%	-1.6%	6.6%	3.6%	5.7%
Pamlico.....	1,503,196	1,706,651	1,759,890	1,640,429	1,400,409	1,411,100	1,499,343	1,600,076	13.5%	3.1%	-6.8%	-14.6%	0.8%	6.3%	6.7%
Pasquotank.....	10,738,614	11,425,137	12,048,059	11,839,229	11,284,449	11,520,821	12,007,780	12,729,338	6.4%	5.5%	-1.7%	-4.7%	2.1%	4.2%	6.0%
Pender.....	4,769,016	5,275,134	5,434,316	5,187,946	4,810,352	4,915,190	5,210,972	6,055,103	10.6%	3.0%	-4.5%	-7.3%	2.2%	6.0%	16.2%
Perquimans.....	1,128,623	1,192,682	1,101,539	978,959	811,303	858,120	911,339	1,169,221	5.7%	-7.6%	-11.1%	-17.1%	5.8%	6.2%	28.3%
Person.....	6,851,430	7,220,092	7,350,038	7,258,219	6,843,084	7,198,412	7,814,952	8,575,502	5.4%	1.8%	-1.2%	-5.7%	5.2%	8.6%	9.7%
Pitt.....	39,433,511	43,377,781	47,086,813	48,168,240	46,792,905	45,051,401	46,179,268	52,299,055	10.0%	8.6%	2.3%	-2.9%	-3.7%	2.5%	13.3%
Polk.....	2,296,410	2,342,284	2,265,084	2,325,302	2,083,010	2,180,179	2,361,569	2,403,942	2.0%	-3.3%	2.7%	-10.4%	4.7%	8.3%	1.8%
Randolph.....	23,552,820	24,072,494	24,724,205	24,540,481	24,236,085	25,606,573	26,016,801	26,888,149	2.2%	2.7%	-0.7%	-1.2%	5.7%	1.6%	3.3%
Richmond.....	10,012,274	10,153,954	10,367,373	10,066,496	9,424,182	9,474,692	9,660,099	9,697,289	1.4%	2.1%	-2.9%	-6.4%	0.5%	2.0%	0.4%
Robeson.....	23,032,787	23,244,591	23,515,859	22,674,274	21,336,203	21,738,884	23,023,895	24,248,596	0.9%	1.2%	-3.6%	-5.9%	1.9%	5.9%	5.3%
Rockingham.....	17,385,338	17,471,827	17,792,521	18,074,126	16,276,858	15,646,790	16,138,568	16,107,643	0.5%	1.8%	1.6%	-9.9%	-3.9%	3.1%	-0.2%
Rowan.....	26,504,896	27,552,637	28,935,280	29,567,243	28,365,865	27,955,490	29,139,751	29,765,968	4.0%	5.0%	2.2%	-4.1%	-1.4%	4.2%	2.1%
Rutherford.....	13,534,103	13,693,182	13,912,113	13,486,376	12,874,937	13,378,701	13,443,008	14,278,502	1.2%	1.6%	-3.1%	-4.5%	3.9%	0.5%	6.2%
Sampson.....	10,211,757	10,721,547	11,046,248	11,011,877	10,921,102	10,658,472	10,923,181	11,079,726	5.0%	3.0%	-0.3%	-0.8%	-2.4%	2.5%	1.4%
Scotland.....	9,901,548	10,119,702	10,075,669	9,670,139	8,608,053	8,378,770	8,515,523	9,082,682	2.2%	-0.4%	-4.0%	-11.0%	-2.7%	1.6%	6.7%
Stanly.....	14,106,418	15,122,972	15,354,159	16,012,796	15,194,385	15,213,140	15,798,876	16,447,987	7.2%	1.5%	4.3%	-5.1%	0.1%	3.9%	4.1%
Stokes.....	4,389,715	4,540,524	4,429,305	4,335,968	4,063,569	4,026,189	4,404,365	4,870,448	3.4%	-2.4%	-2.1%	-6.3%	-0.9%	9.4%	10.6%
Surry.....	20,595,890	21,738,335	22,727,772	22,429,570	21,174,006	21,914,107	21,314,483	21,830,370	5.5%	4.6%	-1.3%	-5.6%	3.5%	-2.7%	2.4%
Swain.....	2,033,989	2,025,580	2,032,881	2,076,281	1,863,674	1,854,528	2,008,920	2,154,258	-0.4%	0.4%	2.1%	-10.2%	-0.5%	8.3%	7.2%
Transylvania....	6,787,982	7,072,568	7,214,947	7,404,081	7,249,995	6,973,556	7,241,884	7,882,163	4.2%	2.0%	2.6%	-2.1%	-3.8%	3.8%	8.8%
Tyrrell.....	449,551	439,733	438,165	444,562	379,997	350,750	418,522	417,336	-2.2%	-0.4%	1.5%	-14.5%	-7.7%	19.3%	-0.3%
Union.....	26,808,041	28,901,311	29,984,878	31,794,103	31,683,226	33,262,769	33,316,474	33,487,688	7.8%	3.7%	6.0%	-0.3%	5.0%	0.2%	0.5%
Vance.....	11,184,304	11,444,714	11,846,318	12,133,513	11,069,002	11,365,127	12,042,195	12,473,273	2.3%	3.5%	2.4%	-8.8%	2.7%	6.0%	3.6%
Wake.....	258,563,816	279,668,250	294,957,062	312,276,720	315,537,062	323,975,565	322,094,729	347,250,844	8.2%	5.5%	5.9%	1.0%	2.7%	-0.6%	7.8%
Warren.....	1,620,466	1,705,265	1,782,188	1,699,365	1,561,798	1,601,709	1,703,199	1,731,845	5.2%	4.5%	-4.6%	-8.1%	2.6%	6.3%	1.7%
Washington.....	2,198,322	2,176,117	1,984,416	1,819,952	1,645,506	1,717,094	1,820,256	1,904,453	-1.0%	-8.8%	-8.3%	-9.6%	4.4%	6.0%	4.6%
Watauga.....	16,309,669	17,180,843	18,520,289	19,506,687	19,851,084	20,227,598	21,131,817	22,676,783	5.3%	7.8%	5.3%	1.8%	1.9%	4.5%	7.3%
Wayne.....	30,554,322	31,998,951	31,648,206	31,406,886	30,736,784	30,203,751	31,711,271	32,687,577	4.7%	-1.1%	-0.8%	-2.1%	-1.7%	5.0%	3.1%
Wilkes.....	14,570,692	14,476,146	15,287,495	15,875,960	15,742,939	15,373,187	15,793,264	16,725,911	-0.6%	5.6%	3.8%	-0.8%	-2.3%	2.7%	5.9%
Wilson.....	21,567,931	22,588,984	24,361,944	23,710,748	23,359,652	23,732,039	24,163,984	24,961,260	4.7%	7.8%	-2.7%	-1.5%	1.6%	1.8%	3.3%
Yadkin.....	4,821,903	5,207,023	5,376,525	5,356,472	4,902,440	5,089,860	5,448,195	5,558,787	8.0%	3.3%	-0.4%	-8.5%	3.8%	7.0%	2.0%
Yancey.....	2,949,171	3,085,010	3,188,701	3,214,313	2,958,681	2,928,685	3,151,085	2,988,421	4.6%	3.4%	0.8%	-8.0%	-1.0%	7.6%	-5.2%
Unallocated.....	341,512,355	396,207,745	415,644,750	480,207,703	526,467,151	560,507,538	658,724,943	655,875,555	16.0%	4.9%	15.5%	9.6%	6.5%	17.5%	-0.4%
Statewide totals	2,752,346,296	2,926,759,358	3,061,601,639	3,193,353,952	3,201,208,315	3,282,011,366	3,465,390,202	3,623,075,071	6.3%	4.6%	4.3%	0.2%	2.5%	5.6%	4.6%
Utility services..	329,155,356	338,718,853	351,593,637	366,961,469	375,669,973	382,383,571	502,420,816	638,345,779	2.9%	3.8%	4.4%	2.4%	1.8%	31.4%	27.1%
8% highway use tax.....	29,737,767	32,388,443	31,112,642	35,398,039	31,320,520	25,710,847	26,196,182	29,768,722	8.9%	-3.9%	13.8%	-11.5%	-17.9%	1.9%	13.6%
Other use tax...	386,184	482,370	615,635	521,631	686,081	632,653	n/a	n/a	24.9%	27.6%	-15.3%	31.5%	-7.8%	n/a	n/a
Totals.....	3,111,625,603	3,298,349,023	3,444,923,553	3,596,235,091	3,608,884,890	3,690,738,438	3,994,007,200	4,291,189,572	6.0%	4.4%	4.4%	0.4%	2.3%	8.2%	7.4%

Fiscal year totals agree with Total retail and use tax (licenses when applicable) category in Table 31. The difference in the totals in Table 32 and the State sales and use tax gross collections column in Table 28 is attributable each year to the amounts of State retained portion of local sales and use tax/other administrative costs and refunds of local sales taxes to state agencies.
 n/a not applicable

Detail may not add to totals due to rounding.

Changes in general sales tax rate:

Effective July 16, 1991, the rate increased from 3% to 4%.

Effective October 16, 2001, the rate increased from 4% to 4.5%.

Other use tax category:

Amounts shown for 1988-89 through 2000-01 reflect use taxes generated from sales of manufactured homes, airplanes, and boats; effective for 2001-02, use taxes collected from such transactions are no longer shown separately, but are, instead, included within the attributable county of collection.

8% highway use tax - motor vehicle leasing:

1989-90 Effective October 1, 1989, retail sales of motor vehicles became exempt from sales tax and, instead, became subject to the 3% rate of highway use tax under Article 5A of G.S. Chapter 105, with a minimum tax of \$40, with certain exceptions, and a maximum tax of \$1,000 on any one motor vehicle. Beginning with 1989-90, collections from retail sales of motor vehicles are not included in the table. Concurrently, lessors of motor vehicles were given the option of either paying the highway use tax on the purchase price of the vehicles to be leased or collecting and remitting sales tax on the lease receipts at a rate of 8% for the first 90 continuous days of vehicle rental to the same person; after 90 days the rate would revert to 3%. [See 8% highway use tax-motor vehicle leasing classification for tax collections of the 8% rate.]

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

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.

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.

Unallocated: 2001-02 The unallocated category includes \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.

Figure 32.1 State Sales and Use Tax Gross Collections: Five Highest Ranked Counties for 1988-89 and 2002-03

