

TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[§ 105 ARTICLE 5.]

[Beginning with fiscal year 2009-2010, county collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate plus any tax collections generated from preferential State sales and use tax rates that are sourced to a specific county.]

County	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Alamance.....	40,399,184	41,204,230	42,851,289	43,113,554	47,674,208	49,839,371	53,784,938	59,966,191	62,161,638	63,345,711	72,468,772	87,130,259	80,129,204	79,297,311	86,702,084
Alexander.....	3,613,664	3,724,722	3,972,134	4,392,940	4,654,719	4,918,836	4,947,818	5,263,218	4,647,721	4,569,335	6,894,419	7,914,559	7,328,458	7,213,980	7,241,734
Alleghany.....	1,814,785	1,762,313	1,738,109	1,903,682	2,196,145	2,467,351	2,818,043	3,055,775	3,117,986	2,677,284	3,065,480	3,606,691	3,034,972	2,796,068	2,936,061
Anson.....	2,961,589	3,097,028	3,428,042	3,628,768	3,829,553	3,911,263	4,272,770	4,361,342	4,190,869	4,234,503	5,369,926	6,071,275	5,343,199	5,299,743	5,747,863
Ash.....	4,153,309	3,915,315	4,770,694	5,466,310	6,043,598	6,194,880	6,455,118	7,426,760	7,447,294	7,233,071	9,089,088	10,343,859	9,080,953	8,613,542	8,870,746
Avery.....	5,163,760	5,215,752	5,482,128	5,748,743	5,898,377	6,211,723	6,783,570	7,700,180	7,697,047	6,839,914	9,222,246	10,327,786	8,652,699	8,604,015	9,188,176
Beaufort.....	11,736,779	11,486,690	11,753,177	12,063,787	13,306,582	15,126,932	15,075,070	15,678,215	15,585,107	15,532,098	19,498,406	21,267,497	19,527,422	18,182,982	17,723,570
Bertie.....	1,076,098	1,062,234	1,094,872	1,276,156	1,424,528	1,585,022	2,228,604	1,620,475	1,572,678	1,628,483	3,130,749	3,540,433	3,119,783	3,322,319	3,441,458
Bladen.....	4,515,778	5,115,733	5,103,377	5,527,333	5,851,075	5,911,341	5,774,057	5,572,058	4,903,688	5,166,216	8,408,377	9,469,640	8,559,610	8,688,531	8,836,106
Brunswick.....	22,318,882	23,540,251	25,526,250	27,996,443	30,927,995	34,178,492	38,045,896	41,768,694	40,485,487	39,937,385	49,671,793	57,091,079	51,627,554	53,969,558	58,108,909
Buncombe.....	87,982,500	91,079,187	97,493,614	102,460,499	109,834,690	121,085,757	131,751,653	147,013,762	140,356,609	132,558,499	156,991,513	180,256,585	160,858,195	173,771,437	181,363,146
Burke.....	15,750,752	15,780,405	15,964,975	16,355,242	18,038,723	18,061,822	18,568,802	19,194,061	19,252,245	18,728,568	24,917,392	28,454,621	24,630,412	25,407,897	26,969,321
Cabarrus.....	44,181,055	48,327,221	52,244,720	56,684,659	62,867,083	70,415,422	75,760,267	82,429,237	79,303,175	80,607,883	107,152,835	118,663,086	111,461,667	116,383,791	123,405,145
Caldwell.....	14,229,013	14,151,451	15,090,469	15,545,490	16,756,871	16,953,614	17,751,700	18,866,701	19,010,237	19,343,683	23,232,995	25,766,702	23,455,504	22,348,659	23,547,909
Camden.....	551,440	648,733	727,961	954,041	964,070	1,048,156	1,642,522	1,589,862	1,626,294	1,432,573	2,439,702	3,003,630	2,456,555	2,378,786	2,302,563
Carteret.....	22,822,214	22,757,622	24,546,469	27,150,974	30,095,622	32,223,010	35,312,631	36,844,840	35,099,441	35,025,734	42,015,384	46,625,761	42,272,414	40,830,995	43,200,872
Caswell.....	1,147,151	1,248,282	1,167,984	1,182,758	1,315,596	1,425,147	1,360,696	1,366,127	1,315,052	1,331,018	2,321,666	2,872,974	2,835,167	2,437,182	2,544,020
Catawba.....	57,798,291	58,680,200	60,720,961	62,550,222	66,848,024	70,309,771	74,419,881	80,665,656	78,299,634	72,811,513	88,351,941	98,533,897	85,176,034	82,998,286	85,866,680
Chatham.....	6,984,177	7,651,231	8,323,832	8,915,939	9,767,275	10,258,771	10,476,762	13,214,818	13,161,025	12,719,286	18,218,305	20,950,706	18,265,836	18,774,696	20,234,969
Cherokee.....	7,067,324	7,391,568	8,293,842	9,053,375	9,532,861	10,454,405	11,799,664	12,738,293	10,951,943	10,748,314	11,325,000	12,403,493	10,692,840	10,294,061	10,522,166
Chowan.....	2,430,811	2,466,611	2,557,887	2,636,953	3,070,848	3,061,263	3,403,699	3,704,208	3,368,527	3,120,013	4,808,715	5,400,857	4,744,508	4,650,868	4,861,841
Clay.....	1,348,413	1,372,940	1,677,321	1,759,998	2,057,875	2,393,731	2,551,593	2,378,388	2,305,630	2,120,799	2,989,700	3,212,876	2,827,691	2,761,502	3,096,452
Cleveland.....	23,948,191	21,621,777	22,429,817	23,738,896	24,879,782	26,128,463	27,139,116	28,211,170	27,626,117	28,804,533	31,289,268	37,479,296	34,227,482	33,827,465	33,444,389
Columbus.....	10,709,613	10,553,568	10,606,780	11,187,938	12,144,825	13,130,144	13,473,944	13,909,232	13,144,705	13,535,574	16,154,807	17,837,238	15,369,103	15,806,065	16,058,966
Craven.....	21,986,552	21,893,199	23,142,495	25,218,873	28,308,173	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	44,659,260	47,030,427	43,067,062	40,937,067	40,796,555
Cumberland.....	79,470,186	77,776,339	83,372,879	89,639,324	100,333,290	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	172,926,317	194,690,682	171,394,977	169,552,847	167,238,011
Currituck.....	5,650,779	6,171,203	6,642,809	8,075,613	9,007,335	9,352,254	10,299,573	10,042,159	9,910,026	9,908,895	15,813,782	19,180,930	18,508,365	18,862,555	19,091,309
Dare.....	29,664,994	32,677,567	37,945,114	43,704,716	46,954,220	49,883,302	51,604,582	52,824,658	50,609,715	50,866,855	52,554,877	63,416,314	56,770,905	56,720,164	57,830,610
Davidson.....	28,545,299	28,685,970	29,046,976	29,643,661	34,098,174	36,290,045	38,184,094	40,495,470	38,524,918	37,863,062	43,283,985	48,381,914	43,746,219	42,680,654	44,215,974
Davie.....	5,756,967	6,428,782	6,186,245	5,908,843	6,305,551	6,929,534	8,069,983	9,160,910	8,832,067	9,145,567	11,988,647	11,147,143	10,679,987	12,249,040	13,320,737
Duplin.....	7,260,513	7,098,051	7,306,484	7,847,434	8,595,800	9,456,290	10,304,947	10,387,751	9,974,983	10,754,083	14,267,834	16,449,812	14,988,559	15,681,485	15,788,343
Durham.....	126,850,945	129,528,113	134,665,639	142,006,766	148,458,989	158,512,266	164,700,048	166,292,584	158,239,661	160,546,492	214,526,124	239,871,532	215,264,465	234,204,186	262,026,510
Edgecombe.....	9,543,211	9,443,682	9,285,922	10,202,595	10,835,148	11,161,356	11,220,847	12,205,126	12,414,798	12,798,331	14,806,990	17,170,224	15,675,310	14,113,322	15,183,082
Forsyth.....	131,031,810	130,968,761	138,619,696	148,626,462	159,563,570	170,452,379	178,645,637	183,934,999	180,708,232	169,183,612	198,912,776	226,207,719	200,483,665	195,551,288	199,500,835
Franklin.....	6,786,965	6,958,283	7,528,458	7,785,915	9,444,692	10,821,064	12,942,325	13,740,776	12,385,607	11,400,686	12,566,613	13,884,105	12,877,245	13,083,390	13,799,013
Gaston.....	46,662,629	45,854,763	49,641,428	53,086,910	56,133,355	59,537,286	59,261,914	65,186,665	62,889,322	62,094,275	76,408,539	85,424,289	78,961,861	75,622,149	78,014,281
Gates.....	531,303	483,219	485,133	483,078	580,021	657,759	662,141	619,181	648,341	686,390	1,197,645	1,320,173	1,187,862	1,276,286	1,360,668
Graham.....	990,159	999,479	1,204,821	1,135,565	1,419,092	1,489,138	1,707,628	1,895,611	1,847,337	1,700,467	2,235,352	2,503,881	2,369,748	2,501,629	2,441,464
Granville.....	6,509,880	6,602,265	6,987,315	7,437,775	8,532,624	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,436,440	13,564,336	12,068,434	12,272,074	12,913,704
Greene.....	1,230,519	1,286,654	1,238,991	1,327,502	1,503,325	1,670,156	1,697,675	1,872,550	1,732,044	1,693,999	2,549,839	2,926,179	2,791,521	2,566,384	2,689,506
Guilford.....	208,333,965	212,493,341	207,661,811	213,778,522	224,834,502	243,593,275	248,258,970	262,090,539	259,181,335	247,202,241	268,141,163	308,198,372	273,902,247	268,772,321	279,643,841
Halifax.....	12,074,530	11,459,943	11,612,143	11,971,610	12,990,322	14,376,930	14,589,787	15,491,974	14,269,835	15,117,952	19,354,892	21,175,911	19,660,364	19,420,364	20,102,529
Harnett.....	13,739,478	13,916,954	14,609,827	15,082,369	17,132,938	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668	30,589,634	27,115,962	27,700,737	29,113,949
Haywood.....	15,099,995	15,425,741	16,824,158	17,677,346	19,293,490	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,833,338	29,879,599	26,321,784	26,887,770	27,152,454
Henderson.....	23,389,611	24,755,491	26,349,321	29,974,353	32,961,616	34,578,055	35,024,030	37,629,713	36,089,622	34,421,875	41,007,386	45,507,802	39,196,946	42,236,310	43,290,072
Hertford.....	7,993,990	6,922,472	6,419,938	6,822,671	7,457,076	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	8,359,522	10,144,126	9,487,602	9,211,660	9,512,154
Hoke.....	1,976,185	1,975,678	2,061,909	2,394,172	2,632,568	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503	7,695,135
Hyde.....	1,298,287	1,468,889	1,629,930	1,775,561	1,727,383	1,747,433	1,819,018	1,928,231	2,127,210	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973	2,600,518
Iredell.....	37,989,864	39,328,398	42,581,327	48,281,263	56,036,333	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	78,454,289	88,918,100	84,399,781	80,701,571	85,034,520
Jackson.....	8,400,887	8,807,869	9,518,915	10,184,758	10,613,370	11,634,418	12,300,968	14,798,582	14,210,280	13,605,381	17,040,247	18,411,366	16,414,156	16,248,961	17,553,693

TABLE 36A. - Continued

County	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Johnston.....	28,909,669	29,218,231	30,626,239	33,353,503	39,647,625	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544	66,545,921	59,402,423	60,488,846	63,095,637
Jones.....	752,784	823,066	933,871	983,573	1,132,321	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979	1,668,118	1,586,495	1,362,937	1,402,439
Lee.....	16,497,926	16,965,841	17,309,823	18,106,365	20,527,293	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853	31,789,057	29,149,124	28,419,972	28,319,034
Lenoir.....	18,624,318	18,264,943	19,547,818	18,944,086	20,374,283	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941	22,981,715
Lincoln.....	12,866,673	13,009,623	13,579,074	13,907,264	15,605,777	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290
Macon.....	11,828,401	11,983,452	12,719,107	13,769,368	14,949,125	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044	20,248,726	17,780,370	18,186,261	18,699,861
Madison.....	1,387,493	1,455,172	1,629,545	1,815,466	1,756,165	1,861,746	2,215,281	2,420,997	2,385,887	2,432,855	3,718,906	4,104,297	3,673,912	3,769,894	3,841,138
Martin.....	6,209,139	6,112,454	6,080,156	5,094,930	5,564,147	5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005	8,726,181	8,723,393
McDowell.....	6,733,363	6,526,180	6,883,621	7,022,758	7,673,276	8,908,371	9,525,260	10,378,314	10,362,129	10,429,398	12,967,091	14,335,986	13,686,522	12,942,460	13,907,113
Mecklenburg...	414,633,489	426,612,617	429,122,707	446,072,492	485,044,121	525,641,824	589,695,934	617,168,389	605,275,800	550,288,760	707,544,808	789,192,453	721,621,322	743,280,463	783,023,737
Mitchell.....	3,389,248	4,019,965	4,291,850	4,532,362	4,721,989	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688	7,048,236	6,334,977	5,840,193	6,057,546
Montgomery...	3,805,140	4,451,429	4,745,257	4,661,636	5,034,247	5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249	6,837,565	6,057,732	6,380,488	6,552,013
Moore.....	24,491,429	23,377,112	24,622,985	26,399,160	28,476,678	30,862,831	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852	51,431,463	44,999,713	45,381,145	47,768,139
Nash.....	33,836,481	32,187,495	31,745,848	31,969,049	34,479,368	35,080,109	37,558,669	39,182,189	37,522,086	36,085,093	46,208,584	49,904,643	43,822,370	41,621,626	41,772,877
New Hanover..	81,710,990	83,902,134	89,116,589	94,445,519	103,311,575	113,003,201	125,604,624	131,080,941	121,873,067	113,430,216	138,519,908	164,092,581	153,562,657	155,186,654	161,173,285
Northampton..	1,274,590	1,316,386	1,335,522	1,248,391	1,469,846	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994	3,570,322	3,173,697	3,775,487	3,495,064
Onslow.....	28,813,427	29,397,626	32,202,691	35,915,995	43,126,683	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239
Orange.....	30,449,728	32,470,866	33,626,600	35,559,023	38,380,388	37,951,487	40,822,603	41,765,632	41,536,604	41,048,034	52,498,270	58,800,994	51,537,066	56,136,378	67,839,572
Pamlico.....	1,400,409	1,411,100	1,499,343	1,600,076	1,751,080	1,967,729	2,342,694	2,228,482	2,610,161	2,785,640	3,185,680	3,909,809	3,164,229	3,105,126	3,310,366
Pasquotank....	11,284,449	11,520,821	12,007,780	12,729,338	14,878,228	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638
Pender.....	4,810,352	4,915,190	5,210,972	6,055,103	7,085,885	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582	14,937,353
Perquimans....	811,303	858,120	911,339	1,169,221	1,347,568	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504	2,383,814	2,063,349	2,238,662	2,414,230
Person.....	6,843,084	7,198,412	7,814,952	8,575,502	9,123,761	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224	13,926,639	12,841,580	12,127,854	12,846,891
Pitt.....	46,792,905	45,051,401	46,179,268	52,299,055	58,290,262	60,252,886	60,601,612	64,532,706	63,749,627	61,800,867	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892
Polk.....	2,083,010	2,180,179	2,361,569	2,403,942	2,566,781	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898
Randolph.....	24,236,085	25,606,593	26,016,801	26,888,149	29,249,755	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771	41,852,277
Richmond.....	9,424,182	9,474,692	9,660,099	9,697,289	10,122,009	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467	16,786,222	15,384,781	14,119,346	13,735,576
Robeson.....	21,336,203	21,738,884	23,023,895	24,248,596	25,868,397	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020	40,842,875
Rockingham....	16,276,858	15,646,790	16,138,568	16,107,643	16,949,735	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019	26,725,724
Rowan.....	28,365,865	27,955,490	29,139,751	29,765,968	29,696,048	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701	53,101,072	47,412,209	44,880,014	47,903,663
Rutherford.....	12,874,937	13,378,701	13,443,008	14,278,502	15,396,159	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621	26,193,005	25,705,929	21,457,595	21,512,133
Sampson.....	10,921,102	10,658,472	10,923,181	11,079,726	12,557,480	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	17,825,671	20,269,931	18,245,385	17,576,839	18,153,285
Scotland.....	8,608,053	8,378,770	8,515,523	9,082,682	9,663,112	10,617,590	10,799,784	10,977,329	10,408,995	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864	11,428,770
Stanly.....	15,194,385	15,213,140	15,798,876	16,447,987	16,400,963	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562	23,997,375	20,781,891	21,221,622	20,924,017
Stokes.....	4,063,569	4,026,189	4,404,365	4,870,448	5,518,516	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251	8,630,177	7,550,349	7,789,310	7,993,779
Surry.....	21,174,006	21,914,107	21,314,483	21,830,370	24,119,999	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056	40,344,276	34,358,847	34,555,562	35,291,172
Swain.....	1,863,674	1,854,528	2,008,920	2,154,258	2,283,750	2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817
Transylvania...	7,249,995	6,973,556	7,241,884	7,882,163	8,484,335	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430	12,136,605
Tyrrell.....	379,997	350,750	418,522	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849	811,650	870,228	872,335	913,131
Union.....	31,683,226	33,262,769	33,316,474	33,487,688	36,811,120	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910
Vance.....	11,069,002	11,365,127	12,042,195	12,473,273	13,096,800	13,453,676	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810
Wake.....	315,537,062	323,975,565	322,094,729	347,250,844	397,864,441	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000	588,568,508	527,062,904	544,555,073	575,258,028
Warren.....	1,561,798	1,601,709	1,703,199	1,731,845	1,818,854	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580	3,515,504	3,336,565	3,231,837	3,200,224
Washington....	1,645,506	1,717,094	1,820,256	1,904,453	2,064,006	2,092,805	2,109,062	2,112,961	2,138,204	2,389,071	3,446,766	4,036,193	3,483,575	3,309,440	3,441,274
Watauga.....	19,851,084	20,227,598	21,131,817	22,676,783	24,233,215	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205
Wayne.....	30,736,784	30,203,751	31,711,271	32,687,577	36,551,759	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	45,639,283	51,860,367	49,380,014	46,484,317	46,529,330
Wilkes.....	15,742,939	15,373,187	15,793,264	16,725,911	17,806,059	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706	22,107,115	24,964,380	23,333,167	22,742,134	24,323,804
Wilson.....	23,359,652	23,732,039	24,163,984	24,961,260	25,311,863	25,127,110	28,129,923	32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686	37,875,620
Yadkin.....	4,902,440	5,089,860	5,448,195	5,558,787	5,696,910	5,739,035	6,064,344	6,981,737	6,971,528	7,171,828	8,852,973	9,204,021	7,754,306	7,839,261	8,148,499
Yancey.....	2,958,681	2,928,685	3,151,085	2,988,421	3,340,002	3,642,939	4,706,965	5,193,689	5,617,693	4,805,474	4,838,582	5,546,771	4,799,544	4,804,010	4,694,001
Unallocated....	526,467,151	560,507,538	658,724,943	655,875,555	692,675,469	709,586,916	837,778,684	645,345,242	768,097,749	604,593,259	440,307,903	396,298,599	332,632,069	309,558,206	337,730,627
Statewide totals	3,201,208,315	3,282,011,366	3,465,390,202	3,623,075,071	3,936,372,606	4,181,553,726	4,560,585,848	4,600,							

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 1999-00 and 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 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.)

Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective January 1, 2014, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

Unallocated:

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

Figure 36A.1 State Sales and Use Tax Gross Collections: Five Highest Ranked Counties for 1999-00 and 2013-14

