

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES\* BY COUNTY

[G.S. 105 ARTICLE 5]

County	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]
Alamance.....	1,007,891,122	999,886,260	1,092,194,642	972,061,126	995,815,910	994,006,912	994,635,915	1,085,793,270	1,136,328,338	1,221,228,232	1,371,732,692	1,460,915,191	1,431,415,494
Alexander.....	103,577,330	112,514,871	114,963,500	88,210,530	91,927,693	93,834,392	100,789,619	106,252,871	112,345,641	113,359,558	120,900,919	109,685,529	103,765,887
Alleghany.....	46,779,472	51,485,921	54,519,057	44,974,992	42,962,298	41,279,603	43,545,462	49,180,987	55,663,907	63,306,657	69,402,351	72,774,229	60,510,135
Anson.....	95,333,065	98,185,311	92,059,659	77,832,231	80,608,609	84,168,084	86,808,755	90,568,185	94,102,253	101,219,840	99,859,146	97,694,916	95,373,473
Ashe.....	108,420,504	115,093,324	117,233,775	100,970,889	94,736,382	108,818,663	125,669,624	136,175,447	139,062,806	144,083,775	169,008,430	174,508,475	163,812,846
Avery.....	128,857,026	137,796,795	138,379,338	124,969,874	126,704,380	125,844,500	126,940,757	130,643,330	137,068,082	149,738,290	174,488,124	179,331,785	154,840,320
Beaufort.....	291,758,453	297,474,823	308,959,194	282,588,062	271,959,140	290,146,135	320,794,819	350,084,808	409,329,441	396,446,176	348,375,928	369,122,801	352,590,504
Bertie.....	38,451,020	38,036,443	36,886,714	30,243,697	28,928,434	27,489,459	30,242,988	35,925,635	40,378,851	51,480,904	54,446,176	36,533,313	36,536,032
Bladen.....	129,214,187	132,640,944	133,926,080	102,326,235	108,722,813	129,901,942	176,804,780	187,515,233	189,075,957	172,713,659	129,292,417	115,832,832	117,526,070
Brunswick.....	494,266,205	484,844,040	575,181,950	527,285,544	535,956,070	598,767,437	659,958,092	721,917,399	785,429,586	860,893,602	950,971,544	948,556,453	906,375,513
Buncombe.....	2,115,531,489	2,132,159,829	2,346,286,869	2,147,829,805	2,178,328,952	2,251,770,969	2,335,867,282	2,490,648,409	2,726,861,150	2,966,135,312	3,336,213,094	3,283,356,807	2,995,665,910
Burke.....	427,747,549	448,935,049	459,195,403	388,444,697	391,236,845	376,341,444	377,458,589	417,232,440	415,741,224	426,335,792	440,709,350	452,819,814	426,163,516
Cabarrus.....	793,874,685	873,511,833	976,331,321	1,046,007,432	1,141,130,997	1,232,859,273	1,322,499,175	1,421,666,277	1,559,740,296	1,703,326,212	1,882,429,350	1,860,287,556	1,823,993,530
Caldwell.....	399,590,525	406,675,321	420,616,248	360,771,980	355,996,046	358,204,395	362,424,599	387,616,946	391,254,488	403,088,139	430,606,255	445,692,952	438,405,042
Camden.....	12,737,244	13,253,648	13,982,711	13,767,411	15,866,955	16,213,287	22,735,000	22,329,341	24,018,136	36,950,934	37,055,727	39,116,907	33,328,256
Carteret.....	581,840,373	600,076,666	625,485,039	560,701,308	552,823,152	570,190,645	612,932,293	682,740,535	721,829,657	795,428,515	861,840,613	828,361,303	798,250,755
Caswell.....	33,366,705	33,874,342	36,224,517	27,448,751	28,404,579	27,798,871	33,789,816	31,399,677	33,746,266	31,552,919	31,160,921	30,535,395	29,818,221
Catawba.....	1,428,129,641	1,470,658,180	1,569,187,070	1,417,932,296	1,468,672,902	1,439,424,114	1,457,755,563	1,553,169,688	1,618,268,373	1,736,263,594	1,850,868,445	1,839,418,898	1,654,738,905
Chatham.....	187,548,640	193,291,251	203,443,313	169,242,724	180,217,689	195,632,101	209,775,780	232,666,150	242,288,764	242,699,770	301,018,001	307,741,498	287,773,659
Cherokee.....	188,287,619	185,297,553	194,082,767	171,291,747	176,472,705	190,974,957	207,948,853	217,238,247	236,813,971	268,686,627	291,424,320	256,882,089	244,123,605
Chowan.....	74,459,336	77,374,546	74,130,854	59,257,714	59,474,554	61,592,325	63,375,548	73,605,006	74,041,353	79,325,644	83,169,546	78,265,718	70,724,228
Clay.....	32,919,806	32,078,345	36,277,582	32,824,707	33,532,649	38,549,110	39,542,672	46,227,728	52,638,202	57,760,842	55,333,629	54,506,721	49,372,543
Cleveland.....	614,846,525	656,321,724	653,722,708	597,634,427	537,824,174	532,257,337	557,551,231	585,418,057	619,246,577	634,066,040	645,727,594	646,936,707	650,672,398
Columbus.....	307,586,532	311,886,943	318,180,420	269,556,361	256,770,432	250,807,339	265,055,188	289,500,029	310,985,381	311,958,976	318,165,603	306,652,751	306,095,881
Craven.....	564,159,506	583,623,071	601,884,896	535,948,053	528,731,514	532,714,671	570,063,711	639,432,401	684,286,712	755,395,398	792,671,587	768,577,137	807,830,025
Cumberland.....	2,113,261,861	2,072,355,724	2,179,616,096	1,938,131,913	1,908,739,549	1,921,576,472	2,010,866,645	2,248,348,862	2,382,813,850	2,504,743,152	2,746,626,602	2,751,850,877	2,844,376,173
Currituck.....	105,748,648	126,714,650	141,830,933	139,508,999	150,178,401	156,798,031	178,993,613	201,273,474	208,179,843	228,954,596	226,911,313	231,268,668	226,417,237
Dare.....	622,201,921	693,920,956	762,631,508	730,347,892	802,912,672	890,505,006	969,489,163	1,045,838,579	1,100,188,571	1,145,151,538	1,192,336,774	1,187,337,919	1,170,561,923
Davidson.....	717,971,353	772,753,166	822,526,721	706,473,413	708,170,534	683,628,215	689,499,322	792,190,530	848,086,470	885,217,922	927,742,446	904,633,216	856,982,637
Davie.....	138,281,345	138,367,437	154,003,389	138,219,444	151,923,383	144,542,478	133,887,311	144,056,200	157,934,400	182,678,828	209,337,216	206,838,656	206,971,057
Duplin.....	222,851,271	216,329,682	216,959,905	191,821,255	189,150,477	183,724,416	195,880,659	214,727,730	238,475,473	255,440,754	240,828,153	235,488,371	245,613,104
Durham.....	1,884,291,730	2,083,374,592	2,266,065,414	2,353,430,596	2,416,859,512	2,744,391,742	3,264,252,824	3,300,569,344	3,522,774,760	3,707,313,563	3,796,970,577	3,703,207,039	3,630,249,377
Edgecombe.....	249,427,023	254,166,316	255,879,343	224,263,810	217,793,793	217,947,530	236,284,006	251,654,935	260,079,685	258,816,676	280,633,447	289,770,386	290,315,007
Forsyth.....	3,152,254,387	3,219,655,147	3,349,972,416	3,101,591,348	3,104,453,194	3,190,632,623	3,421,313,908	3,647,370,228	3,875,626,628	4,054,063,810	4,204,006,597	4,232,988,891	3,848,268,051
Franklin.....	142,080,717	157,672,839	184,992,501	166,334,194	163,431,987	177,020,570	181,675,242	219,843,806	246,610,995	292,908,507	313,513,495	289,280,601	258,538,015
Gaston.....	1,244,019,792	1,206,586,317	1,337,800,787	1,171,692,881	1,150,749,544	1,173,437,265	1,234,341,653	1,297,161,698	1,368,331,778	1,364,581,828	1,489,186,428	1,471,940,645	1,403,855,458
Gates.....	22,305,848	23,592,499	21,683,214	14,514,752	13,064,482	12,504,167	12,738,802	14,858,685	17,216,084	16,834,908	14,186,882	15,044,544	15,440,984
Graham.....	29,545,311	29,840,500	29,540,108	22,628,526	22,893,017	25,038,696	26,469,728	32,518,223	33,356,479	38,366,542	42,691,401	42,960,478	38,422,626
Granville.....	185,223,498	186,973,335	190,632,292	160,363,664	163,795,789	165,276,291	176,265,166	196,763,574	201,855,848	219,515,432	216,125,048	202,409,479	205,760,716
Greene.....	49,466,569	41,334,588	40,860,853	31,964,462	34,154,153	30,591,572	31,585,971	35,862,818	38,975,047	39,722,010	42,797,432	40,322,270	38,123,937
Guilford.....	4,753,521,633	5,017,077,387	5,416,528,719	5,105,373,480	5,183,368,131	4,891,262,805	4,983,000,613	5,222,003,563	5,566,847,264	5,669,770,204	5,990,461,537	6,078,010,779	5,590,367,752
Halifax.....	328,697,262	339,862,048	344,010,738	300,993,204	287,673,216	276,910,100	292,214,060	319,607,600	342,111,785	341,271,436	343,624,112	333,695,023	342,669,578
Harnett.....	392,265,957	389,910,423	405,267,352	342,397,036	345,355,569	340,457,294	352,486,576	398,388,213	456,689,851	485,805,882	547,360,897	503,286,228	489,167,287
Haywood.....	384,628,787	388,905,593	427,454,530	368,448,249	379,903,143	389,902,819	396,362,196	438,309,008	443,396,832	485,930,182	538,500,941	549,879,484	489,719,216
Henderson.....	565,116,008	613,532,520	627,606,930	576,528,421	588,060,764	612,309,279	702,329,531	756,398,761	779,669,736	796,570,464	918,711,089	844,955,661	778,897,590
Hertford.....	175,226,607	174,457,847	179,479,899	176,491,368	171,401,786	153,394,320	159,809,952	173,581,484	188,624,217	190,179,548	175,753,267	153,955,373	157,700,619
Hoke.....	56,434,597	58,194,946	58,562,749	45,308,228	44,763,071	47,337,657	58,010,688	63,278,025	71,655,889	79,977,243	72,323,432	69,529,990	69,814,321
Hyde.....	29,997,173	33,910,893	36,395,730	33,931,236	38,920,524	40,986,750	40,950,698	39,831,575	40,695,212	41,422,087	43,229,158	47,430,467	44,127,483
Iredell.....	884,375,041	927,832,063	1,000,392,858	931,484,226	971,642,627	999,402,169	1,116,000,522	1,303,066,847	1,439,750,428	1,610,077,046	1,726,107,491	1,698,109,529	1,524,286,492
Jackson.....	195,574,952	196,670,882	221,002,832	201,408,711	211,233,896	217,334,979	227,092,222	239,004,422	260,223,911	274,135,158	335,488,748	331,740,604	306,789,017

TABLE 37A. -Continued

County	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]
Johnston.....	664,148,478	713,507,344	773,219,915	717,481,672	724,804,726	718,469,008	777,357,126	938,295,046	1,026,163,000	1,051,015,148	1,135,891,639	1,101,195,577	1,037,738,950
Jones.....	18,884,104	18,723,911	19,782,139	19,286,245	21,952,419	22,435,475	22,778,221	29,727,260	26,916,007	25,612,158	25,238,538	24,243,541	23,484,183
Lee.....	435,634,965	450,550,343	476,777,728	420,968,921	433,174,666	418,034,148	436,817,701	495,048,050	535,581,727	549,045,067	560,699,200	555,700,527	512,834,756
Lenoir.....	516,006,439	499,161,212	478,365,235	451,953,937	430,349,356	459,395,658	452,434,223	479,956,117	490,309,133	543,042,028	491,160,300	484,845,748	457,801,972
Lincoln.....	307,666,358	330,421,688	355,959,528	323,586,670	318,642,539	327,708,248	331,340,537	369,363,091	402,639,056	425,978,421	466,573,073	466,138,732	439,194,737
Macon.....	252,066,559	261,628,102	294,791,559	283,990,262	287,291,963	292,466,288	306,775,146	333,698,965	361,048,975	391,014,756	425,799,972	417,454,350	370,448,466
Madison.....	41,392,390	40,237,776	41,024,599	33,323,629	35,304,055	37,143,875	41,326,510	39,295,693	41,681,169	48,831,300	54,728,489	55,014,784	54,482,636
Martin.....	139,193,036	140,940,626	143,446,867	121,646,027	116,714,481	157,647,928	124,564,930	133,900,577	122,816,570	128,396,051	135,922,732	151,868,561	163,910,298
McDowell.....	186,241,623	192,707,779	205,125,941	165,703,947	159,323,845	158,735,994	161,480,838	177,112,381	202,887,959	216,592,725	237,168,391	243,209,446	236,529,412
Mecklenburg....	8,874,346,938	9,363,702,576	10,378,372,938	9,969,686,469	10,229,875,417	9,885,534,402	10,148,949,555	10,989,373,456	11,883,552,607	13,357,308,426	14,078,512,749	14,178,740,492	12,476,582,833
Mitchell.....	87,389,065	87,445,025	86,335,107	84,187,408	101,219,871	101,085,544	103,835,144	107,410,984	114,559,650	112,062,985	125,253,729	118,461,903	118,565,190
Montgomery.....	108,910,531	105,899,846	119,299,221	103,067,470	113,988,290	116,150,422	116,284,971	121,825,842	142,974,706	130,805,864	125,733,950	112,835,132	105,085,544
Moore.....	565,762,068	544,552,755	661,601,427	594,932,409	578,528,841	570,798,600	591,714,555	639,591,388	691,730,175	749,383,341	830,853,109	804,634,136	743,499,477
Nash.....	844,530,683	884,541,581	903,366,164	843,808,472	809,724,423	762,691,594	751,036,764	809,869,124	825,768,596	881,827,186	905,246,300	881,919,599	817,540,894
New Hanover....	1,896,291,001	1,982,120,855	2,074,807,521	1,985,069,436	2,044,613,974	2,053,033,105	2,178,949,702	2,389,654,209	2,628,372,138	2,853,598,823	2,948,192,206	2,850,749,201	2,572,742,760
Northampton....	40,207,725	38,481,850	40,599,848	35,927,964	37,549,229	37,767,355	33,704,218	39,777,433	36,288,229	44,930,501	39,849,043	40,087,673	36,355,302
Onslow.....	790,442,546	787,299,554	795,819,968	712,808,104	726,220,413	746,041,525	806,180,674	968,075,133	1,060,768,138	1,127,700,627	1,237,477,858	1,234,626,495	1,298,671,543
Orange.....	634,173,994	676,882,189	755,764,748	692,581,479	718,071,200	742,453,428	794,904,808	816,361,724	843,358,966	907,564,371	948,302,963	971,591,672	926,654,246
Pamlico.....	44,348,022	46,800,788	47,597,262	35,911,733	35,637,394	35,471,744	36,545,773	40,392,160	46,232,045	53,482,827	61,516,918	61,552,850	63,136,239
Pasquotank.....	286,171,750	307,753,954	308,798,185	281,209,007	287,213,406	280,755,093	288,148,629	337,252,760	342,428,567	378,214,943	400,255,668	385,822,798	366,059,597
Pender.....	136,022,432	141,841,489	143,545,171	112,729,415	114,097,935	118,751,023	138,643,695	162,357,496	182,083,393	227,022,142	244,815,739	241,845,086	217,794,180
Perquimans.....	32,614,128	30,687,455	28,460,804	20,171,554	21,224,514	21,722,166	27,307,709	31,624,866	31,608,643	36,179,470	43,974,481	45,728,042	36,055,807
Person.....	183,310,632	192,950,421	199,561,806	170,505,815	175,128,993	191,072,121	208,020,765	224,603,736	240,877,235	242,209,229	256,113,937	263,994,529	249,868,842
Pitt.....	1,092,202,495	1,182,860,922	1,266,720,845	1,151,970,416	1,118,920,750	1,091,013,272	1,219,718,434	1,401,329,625	1,409,873,564	1,408,644,133	1,478,571,030	1,496,873,481	1,399,853,185
Polk.....	58,092,563	56,990,736	62,843,843	49,324,617	50,490,831	54,274,123	54,202,692	57,625,737	60,699,383	67,547,190	69,609,526	73,837,960	64,258,284
Randolph.....	618,942,537	641,887,185	670,353,664	601,404,349	625,715,633	609,579,656	623,281,452	679,963,710	692,123,117	703,700,516	750,691,583	740,271,133	738,027,142
Richmond.....	254,793,469	264,302,030	268,231,154	230,479,674	229,053,917	225,247,724	226,391,583	234,401,837	261,190,446	253,927,492	252,916,203	254,838,005	259,981,351
Robeson.....	602,586,657	624,013,482	623,120,585	530,015,774	540,516,990	551,688,796	571,900,941	605,410,092	639,597,089	663,351,320	728,297,140	685,427,894	706,875,459
Rockingham....	433,697,507	452,885,988	488,585,548	384,563,035	375,941,985	388,582,472	379,678,052	392,865,241	419,102,331	451,117,768	480,795,146	475,692,199	490,435,682
Rowan.....	698,029,348	741,630,979	772,691,672	693,222,693	681,065,670	683,754,759	690,358,540	690,736,247	749,358,278	743,233,646	769,912,511	776,412,362	739,262,679
Rutherford.....	341,530,420	353,222,984	359,682,763	311,450,509	325,387,028	318,515,190	331,354,357	356,981,294	362,018,253	376,427,180	396,327,926	382,867,026	378,481,817
Sampson.....	287,807,023	296,695,515	301,826,550	274,844,446	264,736,201	264,231,593	264,916,547	303,813,402	324,030,470	337,644,734	321,390,360	296,153,112	277,599,642
Scotland.....	240,697,863	242,081,015	242,115,213	198,999,011	192,195,852	188,365,314	213,524,687	243,828,187	266,849,733	265,364,620	265,847,608	254,693,120	249,872,724
Stanly.....	380,789,699	400,163,507	429,795,867	371,094,362	364,988,236	372,153,558	377,285,826	383,214,641	440,591,357	445,341,280	483,625,795	469,252,901	450,132,309
Stokes.....	113,285,415	114,564,307	115,943,261	97,264,941	96,600,612	103,343,735	130,813,237	163,578,932	238,915,434	238,746,745	160,047,602	124,028,213	124,954,131
Surry.....	558,923,478	590,848,742	607,016,074	530,306,090	552,013,376	529,259,475	509,136,641	537,780,767	586,930,869	625,647,657	665,544,823	628,510,252	628,813,121
Swain.....	50,942,976	51,246,485	56,664,109	46,468,171	46,119,793	47,327,196	48,741,974	52,372,195	54,949,196	62,223,783	71,207,114	76,986,883	76,867,665
Transylvania....	162,630,867	169,804,456	186,636,012	169,863,635	165,334,276	168,234,576	178,930,879	189,985,611	216,532,089	241,981,498	279,763,444	275,484,365	244,217,577
Tyrrell.....	11,716,402	11,952,675	12,731,571	10,309,349	8,934,475	9,873,606	9,862,219	10,251,201	10,343,382	12,034,601	12,222,504	12,207,911	11,431,046
Union.....	735,131,757	771,924,605	846,567,603	784,128,654	817,300,769	784,283,718	790,675,656	857,934,950	948,609,697	1,099,352,201	1,217,491,262	1,200,307,872	1,162,890,543
Vance.....	298,828,005	319,553,738	335,173,353	284,616,243	288,734,453	289,727,197	294,956,462	307,191,933	316,484,738	320,187,079	353,848,256	318,977,635	311,212,307
Wake.....	6,689,471,838	7,066,630,005	7,750,309,770	7,366,438,003	7,621,053,057	7,415,744,539	7,898,112,419	8,830,921,322	9,345,043,177	10,323,329,461	11,262,239,398	11,339,906,108	10,378,048,804
Warren.....	45,018,400	48,717,707	50,121,151	39,954,705	40,383,360	41,616,695	42,183,631	43,723,156	41,442,182	46,472,125	48,780,719	54,745,601	51,161,396
Washington.....	55,811,460	53,272,320	51,514,766	41,349,777	42,287,214	42,752,277	43,552,972	48,278,277	48,256,392	48,408,540	48,016,024	49,628,004	53,622,428
Watauga.....	424,205,227	467,533,075	500,345,962	487,938,177	493,503,127	487,907,230	505,367,152	541,255,101	573,689,355	612,938,830	665,012,583	670,742,733	613,875,789
Wayne.....	805,829,142	837,983,506	849,292,055	775,288,282	756,640,737	747,360,292	760,937,041	842,106,422	882,194,050	936,581,406	988,941,515	957,052,672	956,525,116
Wilkes.....	366,426,966	393,592,893	425,044,258	376,902,657	376,831,524	385,211,079	387,297,711	411,271,102	416,800,275	409,587,885	427,145,685	418,517,254	378,916,187
Wilson.....	572,277,367	620,380,532	621,312,213	591,464,298	608,100,473	584,163,372	602,766,401	605,917,009	618,973,672	655,421,093	739,641,236	780,553,647	709,357,554
Yadkin.....	133,684,371	140,453,289	147,615,368	122,632,206	124,773,239	129,317,970	126,963,720	129,809,401	131,957,461	139,046,517	158,886,739	162,742,917	162,061,280
Yancey.....	78,368,521	83,512,594	87,710,571	73,649,194	72,595,898	74,036,299	69,318,739	77,327,659	82,623,177	106,316,226	119,212,606	131,776,017	109,013,164
Unallocated.....	9,199,124,451	10,047,285,258	11,524,965,909	12,453,958,643	13,431,409,883	13,430,239,185	15,166,495,418	13,586,551,059	13,892,098,455	16,582,567,616	16,136,931,485	17,956,401,938	15,525,292,764
Statewide totals	71,248,545,541	74,735,799,032	80,852,388,835	76,554,213,857	78,536,679,817	78,529,670,853	83,594,594,759	87,842,449,881	93,212,640,754	101,551,856,254	106,587,219,763	107,937,193,038	99,691,217,415

Detail may not add to totals due to rounding.

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%. The rate 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%.

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 G.S. 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 G.S. 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.