

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

[§ 105 ARTICLE 5]

County	2001-2002 [S]	2002-2003 [S]	2003-2004 [S]	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]
Alamance.....	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	1,364,993,245	1,513,529,921	1,651,538,169	1,664,282,111	1,820,004,443	1,999,751,134	2,184,664,518
Alexander.....	93,834,392	100,789,619	106,252,871	112,345,641	113,359,558	120,900,919	109,685,529	103,765,887	129,010,547	137,708,236	151,308,794	151,905,603	151,798,298	160,165,310	173,035,706
Alleghany.....	41,279,603	43,545,462	49,180,987	55,663,907	63,306,657	69,402,351	72,774,229	60,510,135	57,945,285	62,358,969	61,905,458	58,282,301	61,431,825	65,233,499	66,831,443
Anson.....	84,168,084	86,808,755	90,568,185	90,568,185	101,219,840	99,859,146	97,694,916	95,373,473	100,467,909	105,215,203	109,715,760	111,277,912	120,617,502	122,667,744	134,996,521
Ashe.....	108,818,663	125,669,624	136,175,447	139,062,806	144,083,775	169,008,430	174,508,475	163,812,846	171,210,126	179,253,238	186,616,709	180,561,624	185,386,598	202,026,455	228,411,083
Avery.....	125,844,500	126,940,757	130,643,330	137,068,082	149,738,290	174,488,124	179,331,785	154,840,320	175,429,674	178,465,907	176,832,450	179,786,863	191,625,082	211,346,510	226,280,202
Beaufort.....	290,146,135	320,794,819	350,084,808	409,329,441	396,446,176	348,375,928	369,122,801	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652	374,004,970	432,679,562	433,465,897
Bertie.....	27,489,459	30,242,988	35,925,635	40,378,851	51,480,904	37,340,887	36,533,313	36,536,032	58,334,501	61,433,073	64,021,627	69,449,385	72,189,706	79,123,112	80,972,618
Bladen.....	129,901,942	176,804,780	187,515,233	189,075,957	172,713,659	129,292,417	115,832,832	117,526,070	158,926,263	164,781,914	176,785,791	183,032,657	186,244,894	188,830,915	194,520,492
Brunswick.....	598,767,437	659,958,092	721,917,399	785,429,586	860,893,602	950,971,544	948,556,453	906,375,513	953,091,346	991,119,126	1,057,757,262	1,133,037,050	1,220,992,492	1,344,734,361	1,448,484,197
Buncombe.....	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	2,954,277,382	3,125,296,879	3,308,421,583	3,632,106,651	3,789,896,675	4,305,329,030	4,705,944,445
Burke.....	376,341,444	377,458,589	417,232,440	415,741,224	426,335,792	440,709,350	452,819,814	426,163,516	469,839,746	495,244,199	508,365,527	534,678,370	566,818,879	605,075,032	650,624,008
Cabarrus.....	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	2,007,249,054	2,062,851,155	2,301,711,988	2,446,413,119	2,594,482,141	2,844,707,240	3,099,317,306
Caldwell.....	358,204,395	362,424,599	387,616,946	391,254,488	403,088,139	430,606,255	445,692,952	438,405,042	437,609,845	447,996,421	483,933,455	469,168,229	494,164,800	560,528,987	571,758,036
Camden.....	16,213,287	22,735,000	22,329,341	24,018,136	36,950,934	37,055,727	39,116,907	33,328,256	46,360,498	51,509,036	50,730,114	49,972,023	48,367,738	47,730,141	53,588,026
Carteret.....	570,190,645	612,932,293	682,740,535	721,829,657	795,428,515	861,840,613	828,361,303	798,250,755	810,347,610	810,592,085	867,503,174	857,547,296	910,571,306	979,777,817	1,042,560,897
Caswell.....	27,798,871	33,789,816	31,399,677	33,746,266	31,552,919	31,160,921	30,535,395	29,818,221	43,047,487	49,632,178	58,157,431	50,936,103	53,230,314	58,477,722	58,971,286
Catawba.....	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	1,660,259,697	1,717,114,313	1,762,264,001	1,752,062,177	1,809,994,214	1,959,758,086	2,118,665,330
Chatham.....	195,632,101	209,775,780	232,666,150	242,288,764	242,699,770	301,018,001	307,741,498	287,773,659	341,656,165	363,077,777	375,860,796	393,381,994	423,568,903	477,004,188	539,459,689
Cherokee.....	190,974,957	207,948,853	217,238,247	236,813,971	268,686,627	291,424,320	256,882,089	244,123,605	214,472,262	215,083,977	218,913,114	215,389,901	219,164,375	241,290,850	260,681,114
Chowan.....	61,592,325	63,375,548	73,605,006	74,041,353	79,325,644	83,169,546	78,265,718	70,724,228	90,019,652	94,155,344	98,658,950	97,456,191	101,836,399	103,731,300	116,863,237
Clay.....	38,549,110	39,542,722	46,227,622	52,638,202	57,760,842	57,638,629	56,036,721	49,372,543	57,892,738	56,036,046	58,054,621	57,443,201	63,639,110	66,205,765	70,199,429
Cleveland.....	532,257,337	557,551,231	585,418,057	619,246,577	634,066,040	645,727,594	646,936,707	650,672,398	586,748,928	649,266,537	703,081,677	707,780,764	699,191,084	800,283,378	814,306,290
Columbus.....	250,807,339	265,055,188	289,500,029	310,985,381	311,958,976	318,165,603	306,652,751	306,095,881	304,077,117	308,320,732	315,389,239	331,528,369	336,324,415	338,976,004	354,048,645
Craven.....	532,714,671	570,063,711	639,432,401	684,286,712	755,395,398	792,671,587	768,577,137	807,830,025	840,507,069	816,041,254	887,252,910	859,023,029	856,485,916	915,307,613	988,762,387
Cumberland.....	1,921,576,472	2,010,866,645	2,248,348,862	2,382,813,850	2,504,743,152	2,746,266,602	2,751,850,877	2,844,376,173	3,240,731,656	3,375,817,327	3,531,570,536	3,558,501,388	3,509,005,624	3,693,046,187	3,848,839,911
Currituck.....	156,798,031	178,993,613	201,273,474	208,179,843	228,954,596	226,911,313	231,268,668	226,417,237	318,747,965	332,514,827	376,757,269	394,657,890	400,774,559	415,039,119	438,318,788
Dare.....	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	1,052,642,348	1,099,298,944	1,159,528,701	1,190,941,000	1,214,957,587	1,278,542,243	1,352,076,063
Davidson.....	683,628,215	689,499,322	792,190,530	848,086,470	885,217,922	927,742,446	904,633,216	858,982,637	812,388,439	839,389,131	898,086,758	893,655,499	925,274,901	1,063,562,711	1,164,256,536
Davie.....	144,542,478	133,887,311	144,056,200	157,934,400	182,678,828	209,337,216	206,838,656	206,971,057	210,322,952	207,532,431	219,485,417	256,859,516	279,407,165	286,208,698	298,742,597
Duplin.....	183,724,416	195,880,659	214,727,730	238,475,473	255,440,754	240,828,153	235,488,371	245,613,104	267,312,696	285,930,599	309,621,179	329,440,506	331,064,806	336,793,469	362,030,577
Durham.....	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	4,022,517,616	4,163,245,973	4,434,078,534	4,902,628,024	5,501,325,031	6,097,770,417	6,458,506,000
Edgecombe.....	217,947,530	236,284,006	251,654,935	260,079,685	258,816,676	280,633,447	289,770,386	290,315,007	278,474,186	298,854,174	322,439,533	295,862,936	318,329,147	318,878,196	327,274,028
Forsyth.....	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	3,726,843,936	3,920,362,498	4,119,672,960	4,087,882,705	4,185,903,565	4,550,173,369	4,915,860,777
Franklin.....	177,020,570	181,675,242	219,843,806	246,610,995	292,908,507	313,513,495	289,280,601	258,538,015	235,419,539	240,853,230	265,002,487	274,328,495	289,029,080	322,197,615	356,048,044
Gaston.....	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	1,429,391,421	1,481,728,743	1,623,797,583	1,586,516,806	1,633,818,989	1,795,763,072	1,940,105,647
Gates.....	12,504,167	12,738,802	14,858,685	17,216,084	16,834,908	14,186,882	15,044,544	15,440,984	22,454,230	22,906,918	24,437,298	26,773,298	28,572,612	30,456,711	32,437,062
Graham.....	25,038,696	26,469,728	32,518,223	33,356,479	38,366,542	42,691,401	42,960,478	38,422,626	42,693,185	43,500,477	48,573,907	52,080,215	50,971,378	51,869,562	57,091,677
Granville.....	165,276,291	176,265,166	196,763,574	201,855,848	219,515,432	216,125,048	202,409,479	205,760,716	233,606,179	234,782,070	247,796,008	256,717,964	270,499,775	304,135,195	317,539,506
Greene.....	30,591,572	31,585,971	35,862,818	38,975,047	39,722,010	42,797,432	40,322,270	38,123,937	47,552,272	50,440,874	57,307,232	53,470,289	56,173,473	60,407,472	64,516,633
Guilford.....	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	5,033,481,813	5,360,355,128	5,639,379,892	5,645,035,166	5,871,111,690	6,449,699,410	6,706,236,444
Halifax.....	276,910,100	292,214,060	319,607,600	342,111,785	341,271,436	343,624,112	333,695,023	342,669,578	363,512,589	368,108,214	405,991,287	406,222,818	421,553,844	449,581,469	458,191,165
Harnett.....	340,457,294	352,486,576	398,388,213	456,689,851	485,805,882	547,360,897	503,286,228	489,167,287	515,689,932	536,764,468	564,710,410	589,696,285	615,980,667	706,003,585	784,421,211
Haywood.....	389,902,819	396,362,196	438,309,008	443,396,832	485,930,182	538,500,941	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305	565,672,009	631,113,234	668,797,028
Henderson.....	612,309,279	702,329,531	756,398,761	779,669,736	796,570,464	918,711,089	844,955,661	778,897,590	774,661,627	788,189,300	805,743,548	881,868,200	903,517,325	990,635,822	1,100,557,143
Hertford.....	153,394,320	159,809,952	173,581,484	188,624,217	190,179,548	175,753,267	153,955,373	157,700,619	156,627,704	175,887,675	194,621,923	192,873,792	199,232,031	205,167,257	207,428,383
Hoke.....	47,337,657	58,010,688	63,278,025	71,655,889	79,977,243	72,323,432	69,529,990	69,814,321	110,617,701						

TABLE 37A. -Continued

County	2001-2002 [S]	2002-2003 [S]	2003-2004 [S]	2004-2005 [S]	2005-2006 [S]	2006-2007 [S]	2007-2008 [S]	2008-2009 [S]	2009-2010 [S]	2010-2011 [S]	2011-2012 [S]	2012-2013 [S]	2013-2014 [S]	2014-2015 [S]	2015-2016 [S]
Johnston.....	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	1,123,806,656	1,158,171,151	1,226,528,835	1,269,711,827	1,326,698,697	1,449,796,135	1,543,412,374
Jones.....	22,435,475	22,778,221	29,727,260	26,916,007	25,612,158	25,238,538	24,243,541	23,484,183	29,531,352	28,868,381	32,619,483	28,604,677	29,298,263	28,584,800	29,520,289
Lee.....	418,034,148	436,817,701	495,048,050	535,581,727	549,045,067	560,699,200	555,700,527	512,834,756	510,600,556	568,921,206	615,902,897	612,030,784	608,279,438	640,911,774	707,003,905
Lenoir.....	459,395,658	452,434,223	479,956,117	490,309,133	543,042,028	491,160,300	484,845,748	457,801,972	462,332,491	462,001,599	493,184,939	475,880,806	482,444,693	480,986,201	504,752,172
Lincoln.....	327,708,248	331,340,537	369,363,091	402,639,056	425,978,421	466,573,073	484,138,732	439,194,737	446,132,046	451,119,944	474,170,558	481,712,707	523,188,136	586,401,157	634,594,224
Macon.....	292,466,288	306,775,146	333,698,965	361,048,975	391,014,756	425,799,972	417,454,350	370,448,466	352,257,278	351,005,709	364,317,096	380,588,020	390,719,316	418,717,220	445,185,068
Madison.....	37,143,875	41,326,510	39,295,693	41,681,169	48,831,300	54,728,489	55,014,784	54,482,636	70,008,035	70,914,100	75,032,396	77,980,332	79,149,580	85,131,990	95,782,217
Martin.....	157,647,928	124,564,930	133,900,577	122,816,570	128,396,051	135,922,732	151,868,561	163,910,298	174,104,890	176,101,795	193,541,044	182,854,461	182,880,843	188,432,086	189,186,131
McDowell.....	158,735,994	161,480,838	177,112,381	202,887,959	216,592,725	237,168,391	243,209,446	236,529,412	244,051,224	248,385,595	281,250,189	271,353,329	291,446,832	306,649,350	318,946,993
Mecklenburg.....	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	13,259,834,567	13,689,815,041	14,853,835,526	15,561,579,637	16,427,509,693	18,298,730,968	19,643,687,312
Mitchell.....	101,085,544	103,835,144	107,410,984	114,559,650	112,062,985	125,253,729	118,461,903	118,565,190	117,617,266	122,216,781	130,085,562	122,249,020	126,840,182	127,524,695	130,054,551
Montgomery.....	116,150,422	116,284,971	121,825,842	142,974,706	130,805,864	125,733,950	125,835,132	105,085,544	120,849,694	118,701,312	124,455,334	133,776,188	137,447,501	150,120,109	162,476,299
Moore.....	570,798,600	591,714,555	639,591,388	691,730,175	749,383,341	830,853,109	804,634,136	743,499,477	849,424,339	893,991,000	928,085,654	955,312,120	1,003,519,187	1,072,932,381	1,136,776,167
Nash.....	762,691,594	751,036,764	809,869,124	825,768,596	881,827,186	905,246,300	881,919,599	817,540,894	869,004,703	868,253,556	906,710,215	875,986,229	879,082,613	921,377,480	987,814,638
New Hanover.....	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	2,619,260,826	2,849,562,321	3,159,001,174	3,254,485,249	3,384,865,474	3,757,376,202	4,033,313,586
Northampton.....	37,767,355	33,704,218	39,777,433	36,288,229	44,930,501	39,849,043	40,087,673	36,355,302	58,849,064	62,466,903	66,153,690	78,928,248	73,266,617	76,568,553	92,012,357
Onslow.....	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	1,513,485,900	1,639,522,858	1,817,064,412	1,875,368,357	1,848,663,953	1,876,170,696	1,884,607,709
Orange.....	742,453,428	794,904,808	816,361,724	843,358,966	907,564,371	948,302,963	971,591,672	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,132	1,422,221,938	1,476,943,491	1,567,807,425
Pamlico.....	40,397,744	36,545,773	40,392,160	46,232,045	53,482,827	51,316,918	61,552,850	60,098,820	67,630,142	65,378,484	65,323,398	69,613,016	76,249,732	80,432,280	80,432,280
Pasquotank.....	280,755,093	288,148,629	337,252,760	342,428,567	378,214,943	400,255,668	385,822,798	366,059,597	362,760,685	366,958,373	391,643,663	430,289,252	381,438,721	403,989,681	452,153,218
Pender.....	118,751,023	138,643,695	162,357,496	182,083,393	227,022,142	244,815,739	241,845,086	217,794,180	243,046,719	263,642,919	286,409,398	294,332,860	313,074,552	359,173,557	403,279,198
Perquimans.....	21,722,166	27,307,709	31,624,866	31,608,643	36,179,470	43,974,481	45,728,042	36,055,807	41,252,194	41,614,880	42,395,352	46,836,157	50,792,415	53,510,342	60,797,932
Person.....	191,072,121	208,020,765	224,603,736	240,877,235	242,209,229	256,113,937	263,994,529	249,868,842	237,649,499	241,928,067	264,587,934	255,022,405	269,547,787	282,345,552	295,455,471
Pitt.....	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	1,646,586,461	1,763,283,579	1,817,942,598	1,846,032,936	1,851,120,121	2,021,702,242	2,146,289,368
Polk.....	54,274,123	54,202,692	57,625,377	60,699,383	67,547,190	69,609,526	73,837,960	64,258,284	78,536,847	78,322,874	82,759,130	83,701,243	95,839,669	113,499,877	122,013,129
Randolph.....	609,579,656	623,281,452	679,963,710	692,123,117	703,700,516	750,691,583	740,271,133	738,027,142	760,370,545	837,190,250	862,773,395	859,980,550	876,631,590	932,298,537	1,039,470,412
Richmond.....	225,247,424	226,391,583	234,401,837	261,190,446	283,927,492	252,916,203	254,838,005	259,981,351	286,548,286	291,367,239	317,536,062	295,340,084	288,416,189	334,218,053	357,250,304
Robeson.....	551,688,796	571,900,941	605,410,092	639,597,089	663,351,320	720,297,140	685,427,894	706,875,459	751,805,952	783,055,223	835,941,100	842,155,118	857,451,639	925,722,261	997,980,361
Rockingham.....	388,582,472	379,678,052	392,865,241	419,102,331	451,117,768	488,795,146	475,692,199	490,435,682	525,837,123	550,150,383	581,701,778	553,367,632	560,719,790	599,889,640	623,152,389
Rowan.....	683,754,759	690,358,540	690,736,247	749,358,278	743,233,646	769,912,511	776,412,362	739,262,679	820,836,291	920,565,043	975,239,011	941,331,657	1,002,346,581	1,100,048,946	1,166,662,819
Rutherford.....	318,515,190	331,354,357	356,981,294	362,018,253	376,427,180	396,327,926	382,867,026	378,481,817	455,993,741	455,142,754	529,910,354	449,728,791	449,951,605	458,571,505	518,663,223
Sampson.....	264,231,593	264,916,547	303,813,402	324,030,470	337,644,734	321,390,360	296,153,112	277,599,642	333,868,899	351,460,317	374,151,086	368,012,673	380,454,970	414,253,833	455,902,149
Scotland.....	188,365,314	213,524,687	243,828,187	266,849,733	265,364,620	265,847,608	254,693,120	249,872,724	250,371,029	237,641,197	241,813,048	233,585,340	241,054,835	251,929,157	266,860,665
Stanly.....	372,153,558	377,285,826	383,214,641	440,591,357	445,341,280	483,625,795	469,252,901	450,132,309	419,411,542	424,512,833	428,662,909	440,842,258	439,232,678	467,265,254	516,303,810
Stokes.....	103,343,735	130,813,237	163,578,932	238,915,434	238,746,745	160,047,602	124,028,213	124,954,131	142,467,728	149,401,022	155,523,302	162,966,174	167,399,343	175,719,797	202,701,209
Surry.....	529,259,475	509,136,641	537,780,767	586,930,869	625,647,657	665,544,823	628,510,252	628,813,121	682,998,365	699,984,179	707,477,045	725,513,765	741,245,474	781,623,339	829,841,645
Swain.....	47,327,196	48,741,974	52,372,195	54,949,196	62,223,783	71,207,114	76,986,883	76,867,665	94,250,088	89,998,464	93,184,299	90,696,809	93,315,595	105,033,670	123,806,048
Transylvania.....	168,234,576	178,930,879	189,985,611	216,532,089	241,981,498	279,763,444	275,484,365	244,217,577	226,619,021	229,029,669	231,744,884	247,935,128	251,529,789	274,634,123	298,920,589
Tyrrell.....	9,873,606	9,862,219	10,251,201	10,343,382	12,034,601	12,222,504	12,207,911	11,431,046	15,244,920	14,157,963	17,758,634	18,128,519	18,986,901	18,432,369	21,170,151
Union.....	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	1,076,852,195	1,122,433,771	1,197,951,434	1,321,781,178	1,460,830,264	1,610,426,785	1,799,712,318
Vance.....	289,727,197	294,956,462	307,191,933	316,484,738	320,187,079	353,848,256	318,977,635	311,212,307	362,911,094	345,642,236	363,236,147	353,364,450	367,722,539	383,759,334	417,768,054
Wake.....	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	9,949,833,702	10,208,890,575	10,850,823,393	11,411,806,624	12,076,260,772	13,296,228,987	14,319,129,427
Warren.....	41,616,695	42,183,631	43,723,156	41,442,182	46,472,125	48,780,719	54,745,601	51,161,396	56,345,520	60,886,164	68,481,661	67,851,428	67,202,157	68,170,385	73,027,114
Washington.....	42,752,277	43,552,972	48,278,277	48,256,392	48,408,540	48,016,024	49,628,004	53,622,428	64,628,577	70,073,664	71,404,074	69,225,957	71,646,309	72,006,042	72,803,309
Watauga.....	487,907,230	505,367,152	541,255,101	573,689,355	612,938,830	665,012,583	670,742,733	613,875,789	606,519,777	611,846,387	629,686,939	633,572,655	682,189,368	725,223,019	774,529,812
Wayne.....	747,360,292	760,937,041	842,106,422	882,194,050	936,581,406	988,941,515	957,052,672	956,525,116	857,517,872	902,226,600	1,020,586,270	976,874,673	977,187,991	1,049,446,644	1,099,388,616
Wilkes.....	385,211,079	387,297,711	411,271,102	416,800,275	409,587,885	427,145,685	418,517,254	378,916,187	414,520,173	432,657,505	478,406,827	477,045,774	508,402,082	512,063,937	529,554,376
Wilson.....	584,163,372														

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 the business classification code assigned during the sales and use tax business registration process.

†This series reports retail taxable sales instead of gross retail sales (taxable and nontaxable sales) reported in the *Statistical Abstract* 2004 through 2006 editions. In fiscal year 2005-06, the Streamlined Sales Tax Agreement required a change in information reporting requirements such that not all taxpayers report gross retail sales.

Amounts shown are taxable sales computed from tax remittances reported on sales and use tax returns filed during the period July 1 through June 30 of a given year by merchants. Taxable retail sales derived from utility services are not tabulated by county and are not included. Beginning midway during the 2001-02 fiscal year, taxable sales computed from use tax generated from the general State rate are included in retail taxable sales amounts. Prior to 2001-02, taxable sales were not computed on reported use tax and are not included in retail taxable sales amounts.

**Changes in general sales tax rate:**

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the State general rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

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

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

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

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

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.]

Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged).

Effective October 1, 2007, bakery thrift store sales of breads, 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.

Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.

**Changes in State 1% and 3% rates in 2005-06 and 2015-16:**

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.)

Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the 4.75% general State rate of tax (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500).

**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 (fifty percent [50%] of the sales price effective September 1, 2014) 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:**

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.