

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 [\$]
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Forsyth.....	3,152,254,387	3,219,655,147	3,349,972,416	3,101,591,148	3,104,453,194	3,190,632,623	3,421,313,908	3,647,370,228	3,875,626,628	4,054,063,810
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

TABLE 37A. -Continued

County	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
Orange.....	634,173,994	676,882,189	755,764,748	692,581,479	718,071,020	742,453,428	794,904,808	816,361,724	843,358,966	907,564,371
Pasquotank.....	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
Pamlico.....	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
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
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
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
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
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
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
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
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
Rockingham.....	433,697,507	452,885,988	488,585,548	384,563,035	375,941,585	388,582,472	379,678,052	392,865,241	419,102,331	451,117,768
Rowan.....	698,029,348	741,630,979	772,691,672	693,222,693	681,065,670	683,754,579	690,358,540	690,736,247	749,358,278	743,233,646
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
Samson.....	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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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
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

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 previous *Statistical Abstracts*. 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 sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for July 1, 2007.]

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).

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.

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*).

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.