

**TABLE 54. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2004-2005
[G.S. 105 ARTICLES 39,40,42,44]**

County	Total net collections Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds as % of total net collections
Alamance.....	34,667,587.38	36,157,840.49	104.30%	Hertford.....	4,753,549.91	5,675,176.07	119.39%	Vance.....	9,371,243.43	10,920,575.54	116.53%
Alexander.....	3,913,681.43	6,684,477.63	170.80%	Hoke.....	2,813,019.02	6,257,719.78	222.46%	Wake.....	257,247,823.33	217,240,639.86	84.45%
Alleghany.....	1,716,998.03	2,398,787.79	139.71%	Hyde.....	1,260,339.48	1,383,101.58	109.74%	Warren.....	1,538,358.51	3,430,917.70	223.02%
Anson.....	2,620,586.90	4,763,591.30	181.78%	Iredell.....	44,026,565.20	39,499,132.33	89.72%	Washington.....	1,940,117.39	2,897,552.98	149.35%
Ashe.....	5,059,230.74	5,830,387.71	115.24%	Jackson.....	9,010,336.60	9,446,839.79	104.84%	Watauga.....	17,328,351.33	14,655,664.65	84.58%
Avery.....	4,684,058.05	5,105,592.95	109.00%	Johnston.....	30,480,683.66	33,490,757.94	109.88%	Wayne.....	24,181,651.36	26,918,167.40	111.32%
Beaufort.....	10,546,326.30	11,861,968.00	112.47%	Jones.....	754,760.36	1,614,162.81	213.86%	Wilkes.....	13,511,478.13	16,014,244.66	118.52%
Bertie.....	1,750,853.30	3,476,647.29	198.57%	Lee.....	13,951,481.71	13,470,286.65	96.55%	Wilson.....	19,067,210.32	19,571,219.47	102.64%
Bladen.....	4,121,420.27	6,727,305.36	163.23%	Lenoir.....	13,120,099.48	13,614,426.00	103.77%	Yadkin.....	4,494,833.04	7,284,414.84	162.06%
Brunswick.....	27,059,531.25	26,243,259.33	96.98%	Lincoln.....	12,645,173.53	15,207,242.80	120.26%	Yancey.....	2,701,341.71	3,828,311.50	141.72%
Buncombe.....	75,206,142.68	67,798,894.09	90.15%	Macon.....	11,059,421.84	9,625,656.32	87.04%	Totals.....	2,283,721,977.18	2,269,789,854.47	99.39%
Burke.....	13,738,588.80	19,352,858.67	140.86%	Madison.....	1,721,447.27	3,486,514.45	202.53%	Less:			
Cabarrus.....	47,143,084.41	43,467,469.71	92.20%	Martin.....	4,521,541.44	5,742,783.77	127.01%	administrative costs.....	10,063,139.12	-	0.44%
Caldwell.....	12,571,709.17	17,221,478.37	136.99%	McDowell.....	6,828,228.44	9,831,217.32	143.98%	Property Tax Commission.....	3,868,983.59	-	0.17%
Camden.....	1,179,213.33	1,546,445.13	131.14%	Mecklenburg.....	324,751,666.11	249,341,599.67	76.78%	Distributable to units.....	2,269,789,854.47	2,269,789,854.47	100.00%
Carteret.....	22,252,613.10	20,427,165.45	91.80%	Mitchell.....	3,471,881.92	3,795,818.29	109.33%				
Caswell.....	1,327,521.67	3,737,309.13	281.53%	Montgomery.....	3,734,602.47	5,511,847.91	147.59%				
Catawba.....	45,270,265.23	42,050,036.68	92.89%	Moore.....	21,512,211.02	22,481,961.64	104.51%				
Chatham.....	8,271,019.93	11,514,315.10	139.21%	Nash.....	24,445,035.36	23,537,186.19	96.29%				
Cherokee.....	7,135,662.64	6,909,734.63	96.83%	New Hanover.....	77,073,137.64	62,316,687.25	80.85%				
Chowan.....	2,819,031.10	3,541,943.02	125.64%	Northampton.....	1,410,026.23	3,642,387.10	258.32%				
Clay.....	1,748,251.41	2,087,292.38	119.39%	Onslow.....	34,726,342.77	39,153,037.33	112.75%				
Cleveland.....	16,732,247.81	21,842,345.13	130.54%	Orange.....	25,845,194.46	31,799,194.54	123.04%				
Columbus.....	8,268,854.57	10,178,970.99	123.10%	Pamlico.....	1,523,978.60	2,531,132.84	166.09%				
Craven.....	21,309,510.81	23,623,895.17	110.86%	Pasquotank.....	10,360,600.68	10,092,760.50	97.41%				
Cumberland.....	77,155,117.13	79,024,264.57	102.42%	Pender.....	6,281,809.20	9,016,779.57	143.54%				
Currituck.....	8,679,911.89	6,835,943.22	78.76%	Perquimans.....	1,143,106.84	2,267,645.77	198.38%				
Dare.....	30,586,449.29	21,620,069.61	70.69%	Person.....	6,660,019.67	8,366,147.54	125.62%				
Davidson.....	24,446,691.85	32,538,352.78	133.10%	Pitt.....	38,376,879.88	39,151,650.35	102.02%				
Davie.....	5,174,380.82	7,287,937.90	140.85%	Polk.....	2,455,071.72	3,809,521.90	155.17%				
Duplin.....	7,069,076.23	10,609,990.40	150.09%	Randolph.....	22,024,190.51	29,198,018.66	132.57%				
Durham.....	85,097,168.36	78,330,097.75	92.05%	Richmond.....	7,763,453.62	10,788,548.44	138.97%				
Edgecombe.....	8,728,258.46	11,938,312.29	136.78%	Robeson.....	20,443,070.21	27,958,194.11	136.76%				
Forsyth.....	103,965,440.29	92,798,037.07	89.26%	Rockingham.....	14,736,853.23	20,193,813.09	137.03%				
Franklin.....	6,799,899.94	10,156,428.24	149.36%	Rowan.....	23,771,381.89	28,542,480.88	120.07%				
Gaston.....	39,547,896.04	46,689,829.92	118.06%	Rutherford.....	11,028,265.11	14,007,299.87	127.01%				
Gates.....	702,630.58	1,779,416.54	253.25%	Sampson.....	9,131,499.17	12,697,132.43	139.05%				
Graham.....	1,223,553.73	1,694,945.92	138.53%	Scotland.....	7,044,407.57	8,280,125.72	117.54%				
Granville.....	6,827,175.81	10,771,006.59	157.77%	Stanly.....	11,736,018.91	13,860,056.30	118.10%				
Greene.....	1,563,454.84	3,346,687.63	214.06%	Stokes.....	4,211,995.13	8,384,788.03	199.07%				
Guilford.....	151,029,508.16	129,414,694.25	85.69%	Surry.....	16,968,480.30	18,835,714.47	111.00%				
Halifax.....	10,077,988.47	12,857,290.80	127.58%	Swain.....	1,951,220.23	2,843,142.48	145.71%				
Harnett.....	12,923,247.18	19,590,927.30	151.59%	Transylvania.....	7,451,302.91	8,115,975.79	108.92%				
Haywood.....	14,498,851.55	14,966,778.61	103.23%	Tyrrell.....	495,752.94	814,897.06	164.38%				
Henderson.....	23,962,930.26	25,192,347.78	105.13%	Union.....	31,689,843.20	35,354,211.87	111.56%				

These amounts do not agree with the actual receipts of the local governments in fiscal year 2004-05 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The total amount of costs associated with local sales and use taxes collected by the Department of Revenue during the period July 1, 2004 through June 30, 2005 was \$13,932,122.71.

Article 39 proceeds are allocated to counties on a point-of-sale basis. (Refer to *Table 56* for details of distribution of Article 39 proceeds.)

Articles 40 and 42 proceeds are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b).

Article 42 1/2% net allocated collections have been reduced for expenses associated with the Property Tax Commission, et al. (G.S. 105-501) and are therefore not equal to Article 40 1/2% net allocated collections. (Refer to *Table 57* for details of distribution of Article 40 proceeds and to *Table 58* for details of distribution of Article 42 proceeds.)

Article 44 proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:

- (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.
- (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b).

(Refer to *Table 59* for details of distribution of Article 44 proceeds.)
Refer to *Table 55* for details of distribution of 2% local tax proceeds collected on food for home consumption.