

**TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS
BY COUNTY FOR FISCAL YEAR 2010-2011
[§ 105 ARTICLES 39.,40.,42.,43.,44.,45.,46.]**

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Total net collections* [\$]	§ 105-486(a) per capita adjustment** [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of net collections	
				Local food tax 2% rate [\$]	Other [\$]					[County attributable] [%]	Total net collections* [%]
Alamance.....	33,005,925.05	(2,125,982.06)	30,879,942.99	4,248,829.36	523,198.46	35,651,970.81	(939,741.52)	34,712,229.29	34,648,931.15	112.21%	97.19%
Alexander***.....	3,177,402.66	(119,251.53)	3,058,151.13	901,538.82	18,179.66	3,977,869.61	1,039,520.14	5,017,389.75	4,993,056.21	163.27%	125.52%
Alleghany.....	1,369,449.62	(105,620.06)	1,263,829.56	315,002.35	4,428.17	1,583,260.08	200,204.58	1,783,464.66	1,800,055.24	142.43%	113.69%
Anson.....	2,381,799.49	(209,506.77)	2,172,292.72	602,752.67	16,661.65	2,791,707.04	617,087.83	3,408,794.87	3,390,821.65	156.09%	121.46%
Ashe.....	4,039,621.54	(258,376.65)	3,781,244.89	714,992.39	43,320.89	4,539,558.17	270,935.69	4,810,493.86	4,732,822.14	125.17%	104.26%
Avery.....	3,858,124.12	(190,726.76)	3,667,397.36	617,138.14	61,061.62	4,345,597.12	(81,407.00)	4,264,190.12	4,366,511.58	119.06%	100.48%
Beaufort.....	8,181,993.54	(861,798.69)	7,320,194.85	1,451,916.22	71,341.14	8,843,452.21	330,934.96	9,174,387.17	9,285,830.72	126.85%	105.00%
Bertie.....	1,361,344.23	(80,092.69)	1,281,251.54	383,026.18	17,800.17	1,682,077.89	608,788.22	2,290,866.11	2,244,013.73	175.14%	133.41%
Bladen.....	3,578,839.12	(395,369.13)	3,183,469.99	836,715.26	38,016.79	4,058,202.04	672,407.59	4,730,609.63	4,780,941.43	150.18%	117.81%
Brunswick.....	22,050,896.38	(1,777,495.96)	20,273,400.42	2,713,751.32	219,563.36	23,206,715.10	(190,221.62)	23,016,493.48	23,943,841.57	118.10%	103.18%
Buncombe.....	68,388,512.55	(7,586,857.57)	60,801,654.98	7,387,186.21	1,027,375.63	69,216,216.82	(4,691,120.14)	64,525,096.68	64,883,097.83	106.71%	93.74%
Burke.....	10,898,077.63	(854,748.43)	10,043,329.20	2,649,076.95	88,117.39	12,780,523.54	1,611,116.45	14,391,639.99	14,416,036.14	143.54%	112.80%
Cabarrus.....	45,805,919.02	(6,983,645.42)	38,822,273.60	4,303,824.24	228,805.97	43,354,903.81	(1,804,240.64)	41,550,663.17	41,775,261.89	107.61%	96.36%
Caldwell.....	10,107,115.85	(225,571.82)	9,881,544.03	2,266,442.51	115,845.91	12,263,832.45	1,221,769.12	13,485,601.57	13,501,215.46	136.63%	110.09%
Camden.....	1,129,075.23	(53,899.70)	1,075,175.53	171,049.35	11,805.15	1,258,030.03	178,831.28	1,436,861.31	1,381,889.88	128.53%	109.85%
Carteret.....	17,813,891.77	(1,715,049.77)	16,098,842.00	2,243,180.69	195,820.97	18,537,843.66	(1,074,232.31)	17,463,611.35	17,878,977.11	111.06%	96.45%
Caswell.....	1,100,967.35	(32,373.73)	1,068,593.62	460,451.66	11,336.62	1,540,381.90	823,114.37	2,363,496.27	2,283,535.23	213.70%	148.24%
Catawba***.....	39,183,987.76	(2,739,131.97)	36,444,855.79	4,525,287.35	410,812.52	41,380,955.66	(938,907.07)	40,442,048.59	40,081,516.65	109.98%	96.86%
Chatham.....	8,184,892.75	(525,637.33)	7,659,255.42	1,330,682.59	129,911.12	9,119,849.13	954,763.81	10,074,612.94	10,088,548.13	131.72%	110.62%
Cherokee.....	4,884,156.23	(453,015.63)	4,431,140.60	809,924.14	44,420.74	5,285,485.48	130,117.39	5,415,602.87	5,348,057.56	120.69%	101.18%
Chowan.....	2,077,582.70	(192,977.49)	1,884,605.21	418,903.03	35,462.37	2,338,970.61	212,522.33	2,551,492.94	2,615,918.36	138.80%	111.84%
Clay.....	1,223,462.02	(44,999.78)	1,178,462.24	248,969.13	13,073.02	1,440,504.39	190,083.74	1,630,588.13	1,595,867.33	135.42%	110.79%
Cleveland.....	14,388,491.70	(1,887,501.88)	12,500,989.82	2,780,340.82	123,862.11	15,405,192.75	1,386,231.49	16,791,424.24	16,749,480.58	133.99%	108.73%
Columbus.....	7,005,129.10	(553,071.38)	6,452,057.72	1,441,198.39	84,728.50	7,977,984.61	976,057.51	8,954,042.12	8,263,092.22	128.07%	103.57%
Craven.....	18,274,287.46	(1,583,740.55)	16,690,546.91	2,559,316.06	161,946.21	19,411,809.18	421,062.70	19,832,871.88	19,941,948.95	119.48%	102.73%
Cumberland***.....	78,690,706.66	(6,268,681.85)	72,422,024.81	8,439,521.93	907,279.45	81,768,826.19	(1,411,092.20)	80,357,733.99	79,443,100.70	109.69%	97.16%
Currituck.....	7,133,928.27	(130,122.38)	7,003,805.89	604,031.04	104,955.77	7,712,792.70	(676,356.11)	7,036,436.59	6,897,027.84	98.48%	89.42%
Dare.....	23,378,045.23	(679,112.20)	22,698,933.03	1,599,527.95	368,034.85	24,666,495.83	(4,177,611.34)	20,488,884.49	21,321,722.97	93.93%	86.44%
Davidson.....	18,716,425.66	(1,221,538.54)	17,494,887.12	4,183,450.68	209,107.94	21,887,445.74	2,983,686.46	24,871,132.20	24,537,425.45	140.25%	112.11%
Davie.....	4,714,735.31	(276,432.10)	4,438,303.21	945,878.69	51,280.14	5,435,462.04	809,703.29	6,245,165.33	6,034,902.93	135.97%	111.03%
Duplin***.....	6,537,227.57	(413,590.68)	6,123,636.89	1,355,228.97	70,880.57	7,549,746.43	1,016,672.27	8,566,418.70	8,582,355.38	140.15%	113.68%
Durham.....	89,381,395.90	(16,245,979.65)	73,135,416.25	7,395,659.97	698,126.38	81,229,202.60	(6,195,823.47)	75,033,379.13	76,704,181.28	104.88%	94.43%
Edgecombe.....	6,566,464.26	(622,340.83)	5,944,123.43	1,507,240.56	63,439.36	7,514,767.35	874,671.95	8,389,439.30	8,401,998.89	141.35%	111.81%
Forsyth.....	86,864,200.06	(14,660,252.18)	72,203,947.88	10,431,163.69	787,419.93	83,422,531.50	(1,815,772.12)	81,606,759.38	80,197,896.61	111.07%	96.13%
Franklin.....	5,084,402.49	(515,487.63)	4,568,914.86	1,214,226.94	50,183.81	5,833,325.61	1,576,370.71	7,409,696.32	7,265,862.53	159.03%	124.56%
Gaston.....	33,582,788.48	(3,463,189.07)	30,119,599.41	6,005,897.97	321,913.17	36,447,410.55	1,973,115.26	38,420,525.81	38,551,992.09	128.00%	105.77%
Gates.....	508,354.23	(70,413.34)	437,940.89	295,349.92	(374.67)	732,916.14	436,273.85	1,169,189.99	1,129,563.66	257.93%	154.12%
Graham.....	947,116.07	(77,489.45)	869,626.62	232,247.62	19,452.19	1,121,326.43	164,101.44	1,285,427.87	1,268,212.41	145.83%	113.10%
Granville.....	4,874,445.88	(522,505.45)	4,351,940.43	1,360,465.49	(7,673.27)	5,704,732.65	1,558,462.39	7,263,195.04	7,329,677.75	168.42%	128.48%
Greene.....	1,115,929.56	(135,461.11)	980,468.45	420,576.67	9,175.31	1,410,220.43	742,837.19	2,153,057.62	2,080,352.85	212.18%	147.52%
Guilford.....	117,703,835.79	(13,528,915.94)	104,174,919.85	13,828,791.97	890,528.36	118,894,240.18	(4,316,718.77)	114,577,521.41	112,069,977.80	107.58%	94.26%
Halifax.....	8,152,984.19	(436,795.82)	7,716,188.37	1,501,516.94	98,043.29	9,315,748.60	601,711.76	9,917,460.36	9,888,810.47	128.16%	106.15%
Harnett.....	11,878,300.15	(1,355,850.31)	10,522,449.84	2,468,346.16	126,693.99	13,117,489.99	2,555,304.87	15,672,794.86	15,519,882.30	147.49%	118.31%
Haywood***.....	12,129,370.12	(927,656.10)	11,201,714.02	1,777,311.77	95,229.44	13,074,255.23	161,864.91	13,236,120.14	13,221,876.58	118.03%	101.13%
Henderson.....	17,692,291.36	(1,580,197.00)	16,112,094.36	2,800,938.91	218,828.79	19,131,862.06	785,598.31	19,917,460.37	20,040,948.78	124.38%	104.75%

TABLE 56. - Continued

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Total net collections* [\$]	\$ 105-486(a) per capita adjustment** [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of net collections	
				Local food tax 2% rate [\$]	Other [\$]					[County attributable] [excludes food] [%]	Total net collections* [%]
Hertford***	4,158,195.22	(543,346.47)	3,614,848.75	757,356.95	40,542.30	4,412,748.00	297,407.82	4,710,155.82	4,696,707.13	129.93%	106.43%
Hoke	3,160,218.51	(120,992.04)	3,039,226.47	814,486.84	35,721.18	3,889,434.49	1,374,431.19	5,263,865.68	5,156,369.17	169.66%	132.57%
Hyde	1,102,980.59	(55,093.15)	1,047,887.44	135,258.61	18,367.16	1,201,513.21	(14,483.94)	1,187,029.27	1,172,329.34	111.88%	97.57%
Iredell	34,590,244.08	(2,077,202.87)	32,513,041.21	4,115,161.94	380,811.96	37,009,015.11	(949,475.66)	36,059,539.45	35,715,335.10	109.85%	96.50%
Jackson	7,223,679.71	(716,792.46)	6,506,887.25	1,053,180.10	81,153.98	7,641,221.33	109,751.71	7,750,973.04	7,812,628.47	120.07%	102.24%
Johnston	25,434,426.59	(2,395,360.11)	23,039,066.48	3,872,256.43	247,429.32	27,158,752.23	1,933,199.79	29,091,952.02	28,910,733.15	125.49%	106.45%
Jones	633,553.00	(52,445.65)	581,107.35	172,443.88	4,347.25	757,898.48	323,232.31	1,081,130.79	1,015,500.16	174.75%	133.99%
Lee***	12,376,607.29	(293,204.26)	12,083,403.03	1,754,922.26	142,870.90	13,981,196.19	(30,231.10)	13,950,965.09	13,721,205.60	113.55%	98.14%
Lenoir	10,277,202.23	(1,162,599.30)	9,114,602.93	1,713,965.51	125,435.46	10,954,003.90	348,113.63	11,302,117.53	10,818,530.29	118.69%	98.76%
Lincoln	10,210,705.60	(672,656.21)	9,538,049.39	1,953,503.34	99,495.20	11,591,047.93	1,090,514.81	12,681,562.74	12,469,138.85	130.73%	107.58%
Macon	7,665,921.20	(538,869.32)	7,127,051.88	1,031,032.31	68,203.68	8,226,287.87	(206,872.31)	8,019,415.56	7,922,471.04	111.16%	96.31%
Madison	1,638,680.90	(389,995.13)	1,248,685.77	469,845.46	(34,822.97)	1,683,708.26	638,681.21	2,322,389.47	2,261,782.08	181.13%	134.33%
Martin***	4,162,144.29	(153,371.94)	4,008,772.35	629,577.13	51,401.88	4,689,751.36	203,173.29	4,892,924.65	4,905,771.62	122.38%	104.61%
McDowell	5,535,006.91	(363,901.30)	5,171,105.61	1,207,081.49	59,531.30	6,437,718.40	764,662.51	7,202,380.91	7,401,021.73	143.12%	114.96%
Mecklenburg	326,747,525.46	(49,893,935.98)	276,853,589.48	24,906,056.33	2,737,981.62	304,497,627.43	(15,034,131.40)	289,463,496.03	281,489,217.07	101.67%	92.44%
Mitchell	2,783,053.14	(246,549.76)	2,536,503.38	471,197.75	30,613.58	3,038,314.71	98,214.25	3,136,528.96	3,068,529.32	120.97%	100.99%
Montgomery	2,709,127.77	(371,022.48)	2,338,105.29	763,264.69	24,698.48	3,126,068.46	698,721.45	3,824,789.91	3,754,573.07	160.58%	120.11%
Moore	19,590,673.65	(2,069,588.15)	17,521,085.50	2,561,922.18	191,894.38	20,274,902.06	(406,381.77)	19,868,520.29	20,302,073.49	115.87%	100.13%
Nash	19,210,078.28	(2,211,621.72)	16,998,456.56	2,975,399.37	112,621.06	20,086,476.99	104,763.10	20,191,240.09	19,656,951.93	115.64%	97.86%
New Hanover***	64,763,392.46	(4,421,842.72)	60,341,549.74	5,974,210.50	599,489.31	66,915,249.55	(5,112,325.51)	61,802,924.04	62,173,065.90	103.04%	92.91%
Northampton	1,344,186.06	(123,092.69)	1,221,093.37	340,726.17	16,982.20	1,578,801.74	664,210.15	2,243,011.89	2,232,866.34	182.86%	141.43%
Onslow***	37,274,707.25	(1,972,214.99)	35,302,492.26	4,041,303.74	375,049.15	39,718,845.15	64,897.53	39,783,742.68	39,951,478.42	113.17%	100.59%
Orange	22,444,469.11	(3,791,806.20)	18,652,662.91	3,692,357.34	292,969.12	22,637,989.37	1,384,622.83	24,022,612.20	25,058,001.37	134.34%	110.69%
Pamlico	1,391,646.89	(113,597.00)	1,278,049.89	340,651.16	7,609.81	1,626,310.86	270,503.41	1,896,814.27	1,878,718.85	147.00%	115.52%
Pasquotank	8,228,843.26	(934,295.71)	7,294,547.55	1,212,610.94	65,760.94	8,572,919.43	96,621.21	8,669,540.64	8,612,387.46	118.07%	100.46%
Pender	5,866,078.05	(379,418.30)	5,486,659.75	1,189,780.84	63,439.08	6,739,879.67	1,071,993.59	7,811,873.26	7,735,652.78	140.99%	114.77%
Perquimans	902,777.27	(77,162.81)	825,614.46	291,940.07	10,381.83	1,127,936.36	392,920.23	1,520,856.59	1,560,363.53	188.99%	138.34%
Person	5,377,991.38	(318,662.38)	5,059,329.00	1,033,412.94	61,733.22	6,154,475.16	492,406.61	6,646,881.77	6,606,333.32	130.58%	107.34%
Pitt***	38,998,163.49	(5,676,148.21)	33,322,015.28	4,232,940.95	831,009.42	38,385,965.65	(159,594.25)	38,226,371.40	38,642,852.75	115.97%	100.67%
Polk	1,742,081.41	(165,892.13)	1,576,189.28	480,476.61	70,865.28	2,127,531.17	499,481.54	2,627,012.71	2,613,485.84	165.81%	122.84%
Randolph***	19,070,539.49	(1,051,575.75)	18,018,963.74	3,635,128.10	226,450.96	21,880,542.80	2,521,381.85	24,401,924.65	24,178,724.20	134.18%	110.50%
Richmond	6,499,123.11	(450,348.92)	6,048,774.19	1,269,699.18	74,448.61	7,392,921.98	638,816.86	8,031,738.84	8,235,035.02	136.14%	111.39%
Robeson***	17,877,549.70	(1,169,682.85)	16,707,866.85	3,280,035.33	192,165.35	20,180,067.53	2,062,449.14	22,242,516.67	22,426,066.47	134.22%	111.13%
Rockingham	12,338,940.98	(934,045.55)	11,404,895.43	2,671,781.31	134,911.48	14,211,588.22	1,365,598.43	15,577,186.65	15,539,017.10	136.25%	109.34%
Rowan	21,327,083.00	(1,710,667.34)	19,616,415.66	3,624,671.08	156,218.35	23,397,305.09	2,070,320.99	25,467,626.08	24,647,859.63	125.65%	105.34%
Rutherford	10,127,477.17	(773,670.45)	9,353,806.72	1,775,091.90	96,952.16	11,225,850.78	590,787.48	11,816,638.26	11,666,108.87	124.72%	103.92%
Sampson***	8,190,498.99	(519,865.64)	7,670,633.35	1,608,559.00	87,017.90	9,366,210.25	1,309,598.76	10,675,809.01	10,460,666.36	136.37%	111.69%
Scotland	5,228,874.20	(479,691.29)	4,749,182.91	1,072,093.63	53,519.05	5,874,795.59	503,251.26	6,378,046.85	6,295,448.29	132.56%	107.16%
Stanly	9,367,613.86	(734,366.29)	8,633,247.57	1,773,469.35	111,148.16	10,517,865.08	598,601.65	11,116,466.73	11,011,362.59	127.55%	104.69%
Stokes	3,350,631.58	(330,464.89)	3,020,166.69	1,022,780.21	8,408.36	4,051,355.26	1,398,383.23	5,449,738.49	5,452,072.03	180.52%	134.57%
Surry***	16,380,533.98	(1,326,051.04)	15,054,482.94	2,409,984.64	180,681.39	17,645,148.97	35,807.22	17,680,956.19	17,789,272.19	118.17%	100.82%
Swain	1,948,761.55	(250,014.14)	1,698,747.41	375,174.28	21,099.18	2,095,020.87	205,811.67	2,300,832.54	2,303,486.74	135.60%	109.95%
Transylvania	5,190,910.48	(298,244.30)	4,892,666.18	916,332.20	70,468.30	5,879,466.68	205,706.65	6,085,173.33	6,231,996.36	127.37%	106.00%
Tyrrell	316,777.24	(24,233.94)	292,543.30	93,088.44	3,440.76	389,072.50	122,131.70	511,204.20	506,136.14	173.01%	130.09%
Union	25,637,870.87	(2,552,238.36)	23,085,632.51	4,194,977.26	244,769.02	27,525,378.79	3,232,455.34	30,757,834.13	30,691,038.36	132.94%	111.50%

TABLE 56. - Continued

County	Gross collections [county attributable] [excludes food] [\$]	Refunds [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [Non-county attributable]*		Total net collections* [\$]	§ 105-486(a) per capita adjustment** [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds* [\$]	Total net distributable proceeds as % of net collections	
				Local food tax 2% rate [\$]	Other [\$]					[County attributable] [excludes food] [%]	Total net collections* [%]
Vance.....	7,484,121.15	(702,943.88)	6,781,177.27	1,341,895.98	80,708.68	8,203,781.93	304,087.43	8,507,869.36	8,557,970.05	126.20%	104.32%
Wake.....	224,984,797.69	(19,494,623.35)	205,490,174.34	23,553,280.25	2,012,437.61	231,055,892.20	(10,790,914.24)	220,264,977.96	216,564,243.11	105.39%	93.73%
Warren.....	1,382,330.45	(99,278.73)	1,283,051.72	441,739.00	17,752.56	1,742,543.28	598,948.13	2,341,491.41	2,294,661.70	178.84%	131.68%
Washington.....	1,514,360.28	(84,456.81)	1,429,903.47	376,528.65	18,338.24	1,824,770.36	240,676.92	2,065,447.28	2,084,828.84	145.80%	114.25%
Watauga.....	13,429,845.78	(1,291,349.36)	12,138,496.42	1,366,276.40	151,402.28	13,656,175.10	(976,197.01)	12,679,978.09	12,749,265.30	105.03%	93.36%
Wayne.....	20,179,215.14	(1,355,647.98)	18,823,567.16	3,197,100.47	207,586.01	22,228,253.64	632,448.27	22,860,701.91	22,433,993.79	119.18%	100.93%
Wilkes***.....	9,845,028.68	(439,511.70)	9,405,516.98	1,844,998.46	108,125.87	11,358,641.31	936,798.57	12,295,439.88	12,303,626.00	130.81%	108.32%
Wilson.....	15,932,044.35	(1,818,943.79)	14,113,100.56	2,343,591.47	202,916.60	16,659,608.63	117,471.12	16,777,079.75	16,570,096.33	117.41%	99.46%
Yadkin.....	3,489,845.50	(286,498.90)	3,203,346.60	931,329.97	34,055.73	4,168,732.30	947,673.27	5,116,405.57	5,089,561.92	158.88%	122.09%
Yancey.....	2,099,633.97	(63,127.72)	2,036,506.25	492,533.20	20,036.45	2,549,075.90	346,197.53	2,895,273.43	2,889,802.26	141.90%	113.37%
Totals.....	2,019,862,662.35	(215,232,678.79)	1,804,629,983.56	254,549,297.26	20,108,067.08	2,079,287,347.90	-	2,079,287,347.90	2,063,767,452.83	114.36%	99.25%
Less administrative costs:											
pursuant to § 105-472.....						(7,602,666.72)					
pursuant to § 105-501.....						(7,512,097.43)					
pursuant to § 105-507.3.....						(405,130.92)					
Distributable to units.....						2,063,767,452.83					

*Allocated net collections consist of tax collections generated from the local food tax (2% rate) as well as local sales or use taxes that cannot be identified as being attributable to a particular taxing county. Local food tax collections are allocated to counties according to statutory guidelines specified in § 105-469. County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

*Total net collections amounts are prior to § 105-486(a), (b) requirements and prior to cost of collection reduction adjustments under § 105-472, § 105-501, and § 105-507.3. Total net distributable proceeds reflect § 105-486(a), (b) requirements and reduction of administrative costs.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2010-11 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 amount of costs associated with local sales and use taxes related to Articles 39, 40, 42, 43, 44, 45, and 46 collected by the Department of Revenue during the period July 1, 2010 through June 30, 2011 was \$15,519,895.07.

Article 39 proceeds are allocated to counties on a point-of-sale basis. § 105-469 requires that one-half (1/2) of net proceeds generated from the 2% local food tax be included in the distribution under Article 39. Refer to *Table 57* for distribution details of Article 39 proceeds.

Article 40 proceeds are allocated to counties based on a county's share of state population. County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in § 105-486(b). § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 40. Refer to *Table 58A* for distribution details of Article 40 proceeds.

**The table above reports Article 40 collections according to the county in which the taxes were collected. Column § 105-486(a) per capita adjustment provides each county's overage or underage adjustment as result of converting Article 40 net proceeds from point-of-sale to per capita basis for statutory distribution purposes.

Article 42 proceeds are allocated to counties on a point-of-sale basis. County allocated amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. pursuant to § 105-501 as well as for administrative cost expenses retained by the State. § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 42. Refer to *Table 58B* for distribution details of Article 42 proceeds.

Article 43 proceeds are allocated to Mecklenburg County. Refer to *Table 60A* for distribution details of Article 43 proceeds.

Article 44 proceeds are allocated to counties on a point-of-sale basis. Refer to *Table 59* for distribution details of Article 44 proceeds.

Article 45 proceeds are allocated to Dare County. Refer to *Table 60B* for distribution details of Article 45 proceeds.

***Article 46 proceeds are allocated to the seventeen levying counties on a point-of-sale basis. Refer to *Table 60C* for distribution details of Article 46 proceeds.