

TABLE 57. TWO PERCENT (2%) FOOD LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2003-2004

Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42*									
County	Per capita basis					Point - of - sale basis [based on 1997-98 fiscal year collections]			Total distributable proceeds as adjusted [\$]
	Tax allocation per capita [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjust- ment factor	Adjusted net proceeds [\$]	Tax allocation point -of -sale [\$]	Cost of collection [\$]	Net proceeds [\$]	
Alamance.....	968,856.50	4,408.82	964,447.68	1.02	985,659.75	1,040,883.05	4,736.56	1,036,146.49	2,021,806.24
Alexander.....	243,552.76	1,108.29	242,444.47	1.00	242,927.90	183,864.28	836.69	183,027.59	425,955.49
Alleghany.....	77,286.72	351.70	76,935.02	1.04	80,165.85	75,500.40	343.56	75,156.84	155,322.69
Anson.....	180,458.18	821.18	179,637.00	1.00	179,995.19	121,158.48	551.35	120,607.13	300,602.32
Ashe.....	176,015.72	800.96	175,214.76	0.97	170,307.71	165,377.15	752.55	164,624.60	334,932.31
Avery.....	127,711.52	581.16	127,130.36	1.12	142,639.51	171,442.77	780.15	170,662.62	313,302.13
Beaufort.....	325,021.38	1,479.02	323,542.36	1.06	343,600.05	376,536.81	1,713.44	374,823.37	718,423.42
Bertie.....	140,955.94	641.43	140,314.51	0.97	136,384.85	51,119.41	232.62	50,886.79	187,271.64
Bladen.....	232,393.37	1,057.51	231,335.86	1.04	241,050.58	186,778.60	8,479.96	185,928.64	426,979.22
Brunswick.....	562,579.86	2,560.03	560,019.83	1.17	656,339.88	588,016.38	2,675.79	585,340.59	1,241,680.47
Buncombe....	1,498,360.89	6,818.35	1,491,542.54	1.06	1,584,009.24	1,982,672.50	9,022.24	1,973,650.26	3,557,659.50
Burke.....	635,880.25	2,893.60	632,986.65	1.02	646,908.56	666,318.67	3,032.13	663,286.54	1,310,195.10
Cabarrus.....	997,548.86	4,539.39	993,009.47	1.05	1,044,640.01	903,434.95	4,111.11	899,323.84	1,943,963.85
Caldwell.....	556,745.42	2,533.51	554,211.91	1.02	566,401.25	548,287.67	2,495.01	545,792.66	1,112,193.91
Camden.....	52,148.42	237.32	51,911.10	0.92	47,861.72	18,084.26	82.30	18,001.96	65,863.68
Carteret.....	427,440.54	1,945.09	425,495.45	1.14	485,913.25	635,516.64	2,891.93	632,624.71	1,118,537.96
Caswell.....	168,789.36	768.08	168,021.28	0.95	159,955.26	65,359.41	297.43	65,061.98	225,017.24
Catawba.....	1,042,897.37	4,745.73	1,038,151.64	0.99	1,029,840.20	1,114,624.26	5,072.14	1,109,552.12	2,139,392.32
Chatham.....	374,196.32	1,702.80	372,493.52	1.02	380,686.13	225,150.83	1,024.56	224,126.27	604,812.40
Cherokee.....	178,479.82	812.19	177,667.63	0.98	174,468.53	205,656.70	935.84	204,720.86	379,189.39
Chowan.....	101,791.30	463.22	101,328.08	1.09	110,649.64	101,350.40	461.21	100,889.19	211,538.83
Clay.....	65,582.37	298.43	65,283.94	0.96	62,802.78	49,294.99	224.32	49,070.67	111,873.45
Cleveland.....	692,222.33	3,149.97	689,072.36	1.01	697,337.09	670,826.40	3,052.61	667,773.79	1,365,110.88
Columbus.....	390,621.54	1,777.54	388,844.00	0.81	315,739.00	315,584.36	1,436.08	314,148.28	629,887.28
Craven.....	654,011.34	2,976.09	651,035.25	1.04	678,374.80	558,606.37	2,541.97	556,064.40	1,234,439.20
Cumberland.....	2,176,562.85	9,904.53	2,166,658.32	0.98	2,127,645.51	1,900,200.11	8,646.92	1,891,553.19	4,019,198.70
Currituck.....	139,712.04	635.77	139,076.27	0.94	131,009.02	130,582.72	594.22	129,988.50	260,997.52
Dare.....	228,987.48	1,042.02	227,945.46	1.49	340,093.25	527,448.94	2,400.18	525,048.76	865,142.01
Davidson.....	1,073,147.49	4,883.38	1,068,264.11	0.98	1,049,028.96	936,387.18	4,261.06	932,126.12	1,981,155.08
Davie.....	261,672.07	1,190.76	260,481.31	0.93	242,767.03	176,679.11	803.99	175,875.12	418,642.15
Duplin.....	360,175.95	1,638.99	358,536.96	1.02	366,422.63	291,618.03	1,327.02	290,291.01	656,713.64
Durham.....	1,662,026.61	7,563.10	1,654,463.51	1.14	1,889,387.40	1,762,538.77	8,020.50	1,754,518.27	3,643,905.67
Edgecombe.....	391,012.48	1,779.33	389,233.15	1.02	397,793.94	376,720.46	1,714.28	375,006.18	772,800.12
Forsyth.....	2,240,628.87	10,196.06	2,230,432.81	0.96	2,145,662.99	2,613,112.81	11,891.07	2,601,221.74	4,746,884.73
Franklin.....	358,138.36	1,629.72	356,508.64	0.97	346,524.28	191,576.61	871.78	190,704.83	537,229.11
Gaston.....	1,365,454.68	6,213.55	1,359,241.13	1.03	1,402,728.69	1,486,250.61	6,763.24	1,479,487.37	2,882,216.06
Gates.....	76,202.78	346.76	75,856.02	0.95	72,214.48	62,759.04	285.60	62,473.44	134,687.92
Graham.....	57,147.66	260.04	56,887.62	0.98	55,863.30	55,576.87	252.90	55,320.97	111,184.27
Granville.....	366,780.40	1,669.06	365,111.34	1.03	376,792.70	270,702.27	1,231.85	269,470.42	646,263.12
Greene.....	138,562.93	630.53	137,932.40	0.95	131,310.81	60,644.34	275.96	60,368.38	191,679.19
Guilford.....	3,051,476.45	13,885.86	3,037,590.59	0.94	2,861,392.13	3,431,072.26	15,613.23	3,415,459.03	6,276,851.16
Halifax.....	406,383.35	1,849.27	404,534.08	1.01	409,386.08	349,987.85	1,592.63	348,395.22	757,781.30
Harnett.....	684,255.55	3,113.73	681,141.82	0.99	675,688.59	437,092.40	1,989.03	435,103.37	1,110,791.96
Haywood.....	392,214.90	1,784.80	390,430.10	1.02	399,017.24	460,809.97	2,096.93	458,713.04	857,730.28
Henderson.....	661,741.22	3,011.28	658,729.94	1.02	686,392.66	639,100.34	2,908.25	636,192.09	1,322,584.75

TABLE 57. - Continued

Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42*

County	Per capita basis					Point - of - sale basis [based on 1997-98 fiscal year collections]			Total distributable proceeds as adjusted [\$]
	Tax allocation per capita [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Adjusted net proceeds [\$]	Tax allocation point -of -sale [\$]	Cost of collection [\$]	Net proceeds [\$]	
Hertford.....	169,820.00	772.76	169,047.24	1.01	171,074.79	200,817.24	913.81	199,903.43	370,978.22
Hoke.....	256,193.05	1,165.82	255,027.23	0.97	247,884.94	88,312.86	401.87	87,910.99	335,795.93
Hyde.....	41,605.01	189.34	41,415.67	0.98	40,669.94	28,799.79	131.06	28,668.73	69,338.67
Iredell.....	927,713.56	4,221.60	923,491.96	0.99	916,098.49	924,113.76	4,205.21	919,908.55	1,836,007.04
Jackson.....	242,895.33	1,105.30	241,790.03	1.05	254,361.66	250,515.11	1,139.97	249,375.14	503,736.80
Johnston.....	944,061.78	4,295.99	939,765.79	1.00	941,639.70	741,617.74	3,374.77	738,242.97	1,679,882.67
Jones.....	72,891.70	331.69	72,560.01	0.90	65,448.71	16,011.04	72.85	15,938.19	81,386.90
Lee.....	354,471.85	1,613.03	352,858.82	0.96	339,448.07	447,079.38	2,034.43	445,044.95	784,493.02
Lenoir.....	421,961.52	1,920.15	420,041.37	0.88	370,473.98	435,777.38	1,983.03	433,794.35	804,268.33
Lincoln.....	473,938.19	2,156.67	471,781.52	0.97	458,568.82	431,204.49	1,962.21	429,242.28	887,811.10
Macon.....	220,155.91	1,001.83	219,154.08	0.98	215,208.00	261,917.79	1,191.87	260,725.92	475,933.92
Madison.....	141,305.41	643.02	140,662.39	0.96	135,316.37	86,897.15	395.43	86,501.72	221,818.09
Martin.....	178,491.67	812.23	177,679.44	1.03	183,364.10	142,186.75	647.03	141,539.72	324,903.82
McDowell.....	305,723.38	1,391.20	304,332.18	1.09	332,328.90	279,018.82	1,269.68	277,749.14	610,078.04
Mecklenburg.....	5,226,049.17	23,781.34	5,202,267.83	0.89	4,640,391.69	5,944,754.58	27,051.29	5,917,703.29	10,558,094.98
Mitchell.....	113,394.98	515.99	112,878.99	0.95	107,460.13	118,267.83	538.18	117,729.65	225,189.78
Montgomery.....	194,152.77	883.49	193,269.28	0.97	187,856.59	178,497.62	812.26	177,685.36	365,541.95
Moore.....	550,982.08	2,507.26	548,474.82	1.11	609,900.71	643,554.78	2,928.51	640,626.27	1,250,526.98
Nash.....	634,677.80	2,888.11	631,789.69	0.93	588,824.20	780,066.96	3,549.74	776,517.22	1,365,341.42
New Hanover....	1,181,839.39	5,378.01	1,176,461.38	1.07	1,261,159.54	1,554,589.61	7,074.23	1,547,515.38	2,808,674.92
Northampton.....	154,946.68	705.09	154,241.59	1.00	154,549.15	25,618.90	116.59	25,502.31	180,051.46
Onslow.....	1,084,715.60	4,936.04	1,079,779.56	1.04	1,125,123.82	748,169.10	3,404.56	744,764.54	1,869,888.36
Orange.....	852,162.32	3,877.79	848,284.53	1.15	977,218.69	883,804.58	4,021.80	879,782.78	1,857,001.47
Pamlico.....	92,681.34	421.74	92,259.60	0.99	91,520.98	77,348.53	351.97	76,996.56	168,517.54
Pasquotank.....	254,884.01	1,159.86	253,724.15	1.00	254,230.07	300,088.58	1,365.56	298,723.02	552,953.09
Pender.....	306,967.26	1,396.86	305,570.40	0.99	303,124.01	218,723.87	995.31	217,728.56	520,852.57
Perquimans.....	82,599.93	375.87	82,224.06	1.06	87,321.45	53,820.53	244.91	53,575.62	140,897.07
Person.....	261,630.59	1,190.57	260,440.02	1.00	260,959.34	239,408.60	1,089.43	238,319.17	499,278.51
Pitt.....	981,360.58	4,465.73	976,894.85	1.07	1,047,225.41	969,321.65	4,410.92	964,910.73	2,012,136.14
Polk.....	134,256.72	610.93	133,645.79	1.00	133,912.28	101,445.16	461.62	100,983.54	234,895.82
Randolph.....	952,431.35	4,334.08	948,097.27	0.99	940,506.82	791,919.79	3,603.65	788,316.14	1,728,822.96
Richmond.....	332,484.69	1,513.00	330,971.69	1.09	361,419.11	294,757.44	1,341.30	293,416.14	654,835.25
Robeson.....	891,018.94	4,054.61	886,964.33	1.04	924,211.51	698,263.90	3,177.47	695,086.43	1,619,297.94
Rockingham.....	658,903.97	2,998.36	655,905.61	1.01	663,772.52	662,705.32	3,015.67	659,689.65	1,323,462.17
Rowan.....	945,921.68	4,304.45	941,617.23	0.92	868,165.43	799,786.18	3,639.45	796,146.73	1,664,312.16
Rutherford.....	450,790.08	2,051.33	448,738.75	0.98	440,658.74	422,799.09	1,923.98	420,875.11	861,533.85
Sampson.....	439,565.49	2,000.27	437,565.22	0.96	420,935.13	335,137.73	1,525.06	333,612.67	754,547.80
Scotland.....	254,528.61	1,158.24	253,370.37	0.98	248,808.20	265,436.31	1,207.87	264,228.44	513,036.64
Stanly.....	419,681.08	1,909.77	417,771.31	0.99	414,426.62	445,758.44	2,028.44	443,730.00	858,156.62
Stokes.....	322,764.60	1,468.75	321,295.85	1.01	325,149.49	180,268.73	820.33	179,448.40	504,597.89
Surry.....	512,581.56	2,332.52	510,249.04	1.05	536,778.93	654,809.37	2,979.74	651,829.63	1,188,608.56
Swain.....	94,553.07	430.27	94,122.80	1.02	96,192.95	86,974.16	395.78	86,578.38	182,771.33
Transylvania.....	209,221.58	952.05	208,269.53	1.10	229,511.78	229,960.68	1,046.44	228,914.24	458,426.02
Tyrrell.....	29,675.56	135.04	29,540.52	0.99	29,304.03	16,431.60	74.78	16,356.82	45,660.85
Union.....	988,669.88	4,498.98	984,170.90	1.01	995,975.05	713,996.63	3,249.08	710,747.55	1,706,722.60

TABLE 57. - Continued

Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42*									
County	Per capita basis					Point - of - sale basis [based on 1997-98 fiscal year collections]			Total distributable proceeds as adjusted [\$]
	Tax allocation per capita [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Adjusted net proceeds [\$]	Tax allocation point -of -sale [\$]	Cost of collection [\$]	Net proceeds [\$]	
Vance.....	315,810.72	1,437.11	314,373.61	1.04	327,575.41	348,856.47	1,587.48	347,268.99	674,844.40
Wake.....	4,835,682.25	22,004.96	4,813,677.29	0.96	4,630,728.73	5,334,933.16	24,276.80	5,310,656.36	9,941,385.09
Warren.....	142,330.12	647.67	141,682.45	0.97	137,714.50	79,581.67	362.14	79,219.53	216,934.03
Washington.....	96,786.15	440.43	96,345.72	1.04	100,391.67	92,962.77	423.01	92,539.76	192,931.43
Watauga.....	305,237.68	1,389.00	303,848.68	1.06	322,685.48	349,028.24	1,588.27	347,439.97	670,125.45
Wayne.....	810,160.46	3,686.66	806,473.80	0.96	775,822.96	751,551.38	3,419.96	748,131.42	1,523,954.38
Wilkes.....	474,382.41	2,158.70	472,223.71	1.02	482,609.80	431,933.07	1,965.53	429,967.54	912,577.34
Wilson.....	536,393.10	2,440.88	533,952.22	0.98	524,337.87	585,510.74	2,664.38	582,846.36	1,107,184.23
Yadkin.....	263,010.71	1,196.84	261,813.87	1.00	262,335.92	193,146.33	878.90	192,267.43	454,603.35
Yancey.....	127,699.68	581.11	127,118.57	1.01	128,643.26	111,923.78	509.30	111,414.48	240,057.74
Totals.....	59,232,647.20	269,540.34	58,963,106.86	-----	58,963,106.86	59,232,486.59	269,539.10	58,962,947.49	117,926,054.35

*Food purchased for home consumption is not subject to the Article 44 1/2% tax.

The 2003 General Assembly amended G.S. 105-469 to provide that the 2% local tax on food is to be administered as if it were a State tax and to set out a specific method of allocating the tax on food to local governments.

Distribution to local governments of local taxes levied on food (G.S. 105-469(a)(1)(2))

(1) one-half (1/2) of the net proceeds of local taxes levied on food 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 prescribed in G.S. 105-486(b).

(2) the remaining proceeds of local taxes levied on food are allocated proportionately to each taxing county based upon the amount of sales tax on food collected in the taxing county in the 1997-98 fiscal year under Article 39 of Chapter 105 relative to the total amount of sales tax on food collected in all taxing counties in the 1997-98 fiscal year under Article 39 of Chapter 105; county allocated amounts are then reduced by administrative costs retained by the State.

Amounts shown as *Adjusted net proceeds* do not exactly compute to *Net proceeds* multiplied by *Adjustment factors* due to rounding.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2003-04 due to the lag in the collection/distribution pattern.