

TABLE 57. ARTICLE 39 FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2009-2010

County	Tax Allocation					
	Point -of -sale * [excludes food] [\$]	Food		Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	12,737,803.29	2,162,028.05	1.75722%	14,899,831.34	(62,898.08)	14,836,933.26
Alexander.....	1,295,331.63	381,906.27	0.31040%	1,677,237.90	(7,078.69)	1,670,159.21
Alleghany.....	600,925.48	156,822.64	0.12746%	757,748.12	(3,198.89)	754,549.23
Anson.....	1,064,343.12	251,659.45	0.20454%	1,316,002.57	(5,556.26)	1,310,446.31
Ashe.....	1,771,840.93	343,506.46	0.27919%	2,115,347.39	(8,934.16)	2,106,413.23
Avery.....	1,799,712.76	356,105.43	0.28943%	2,155,818.19	(9,106.63)	2,146,711.56
Beaufort.....	3,938,084.37	782,108.24	0.63567%	4,720,192.61	(19,924.30)	4,700,268.31
Bertie.....	540,281.18	106,180.71	0.08630%	646,461.89	(2,729.81)	643,732.08
Bladen.....	1,689,240.74	387,959.68	0.31532%	2,077,200.42	(8,767.69)	2,068,432.73
Brunswick.....	10,371,822.73	1,221,374.41	0.99269%	11,593,197.14	(48,975.50)	11,544,221.64
Buncombe.....	29,661,209.01	4,118,227.90	3.34715%	33,779,436.91	(142,608.40)	33,636,828.51
Burke.....	4,591,187.59	1,384,016.82	1.12488%	5,975,204.41	(25,219.47)	5,949,984.94
Cabarrus.....	21,157,906.63	1,876,533.34	1.52518%	23,034,439.97	(97,211.00)	22,937,228.97
Caldwell.....	4,432,921.10	1,138,853.59	0.92562%	5,571,774.69	(23,527.97)	5,548,246.72
Camden.....	466,932.19	37,563.02	0.03053%	504,495.21	(2,129.20)	502,366.01
Carteret.....	8,422,942.16	1,320,037.68	1.07288%	9,742,979.84	(41,161.93)	9,701,817.91
Caswell.....	437,632.79	135,758.73	0.11034%	573,391.52	(2,419.49)	570,972.03
Catawba.....	16,127,608.64	2,315,196.64	1.88171%	18,442,805.28	(77,836.21)	18,364,969.07
Chatham.....	3,658,335.56	467,662.96	0.38010%	4,125,998.52	(17,417.99)	4,108,580.53
Cherokee.....	2,231,698.27	427,171.53	0.34719%	2,658,869.80	(11,226.11)	2,647,643.69
Chowan.....	953,573.62	210,515.94	0.17110%	1,164,089.56	(4,914.20)	1,159,175.36
Clay.....	576,356.66	102,391.17	0.08322%	678,747.83	(2,866.30)	675,881.53
Cleveland.....	6,023,443.21	1,393,379.92	1.13249%	7,416,823.13	(31,304.31)	7,385,518.82
Columbus.....	3,211,542.31	655,503.32	0.53277%	3,867,045.63	(16,321.72)	3,850,723.91
Craven.....	8,346,935.33	1,160,286.60	0.94304%	9,507,221.93	(40,137.25)	9,467,084.68
Cumberland.....	31,090,678.74	3,946,923.66	3.20792%	35,037,602.40	(147,859.73)	34,889,742.67
Currituck.....	3,380,457.28	271,234.63	0.22045%	3,651,691.91	(15,461.52)	3,636,230.39
Dare.....	11,211,905.35	1,095,569.24	0.89044%	12,307,474.59	(52,079.66)	12,255,394.93
Davidson.....	8,594,017.56	1,944,978.73	1.58081%	10,538,996.29	(44,485.71)	10,494,510.58
Davie.....	2,289,579.45	366,981.89	0.29827%	2,656,561.34	(11,214.95)	2,645,346.39
Duplin.....	2,906,343.03	605,722.60	0.49231%	3,512,065.63	(14,825.52)	3,497,240.11
Durham.....	33,066,616.16	3,660,986.01	2.97552%	36,727,602.17	(154,934.54)	36,572,667.63
Edgecombe.....	2,762,795.93	782,489.66	0.63598%	3,545,285.59	(14,969.46)	3,530,316.13
Forsyth.....	38,020,268.43	5,427,721.41	4.41146%	43,447,989.84	(183,354.60)	43,264,635.24
Franklin.....	2,574,689.64	397,925.66	0.32342%	2,972,615.30	(12,549.99)	2,960,065.31
Gaston.....	15,043,205.76	3,087,105.23	2.50909%	18,130,310.99	(76,516.82)	18,053,794.17
Gates.....	243,591.10	130,357.43	0.10595%	373,948.53	(1,578.23)	372,370.30
Graham.....	457,781.17	115,433.04	0.09382%	573,214.21	(2,420.72)	570,793.49
Granville.....	2,542,856.98	562,278.30	0.45700%	3,105,135.28	(13,106.73)	3,092,028.55
Greene.....	472,333.95	125,964.99	0.10238%	598,298.94	(2,525.02)	595,773.92
Guilford.....	51,782,593.17	7,126,712.67	5.79234%	58,909,305.84	(248,615.30)	58,660,690.54
Halifax.....	3,880,411.18	726,963.13	0.59085%	4,607,374.31	(19,448.54)	4,587,925.77
Harnett.....	5,278,884.37	907,888.81	0.73790%	6,186,773.18	(26,103.22)	6,160,669.96
Haywood.....	5,221,889.15	957,152.77	0.77794%	6,179,041.92	(26,093.21)	6,152,948.71
Henderson.....	7,926,887.84	1,327,481.38	1.07893%	9,254,369.22	(39,070.82)	9,215,298.40

TABLE 57. - Continued

County	Tax Allocation				Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food					
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]					
		[\$]	% share				
Hertford.....	1,672,688.47	417,119.42	0.33902%	2,089,807.89	(8,821.38)	2,080,986.51	
Hoke.....	1,113,525.24	183,435.51	0.14909%	1,296,960.75	(5,473.11)	1,291,487.64	
Hyde.....	509,507.72	59,820.41	0.04862%	569,328.13	(2,408.86)	566,919.27	
Iredell.....	15,428,241.99	1,919,485.51	1.56009%	17,347,727.50	(73,231.25)	17,274,496.25	
Jackson.....	3,427,446.73	520,347.32	0.42292%	3,947,794.05	(16,679.20)	3,931,114.85	
Johnston.....	11,245,564.87	1,540,421.25	1.25200%	12,785,986.12	(53,965.53)	12,732,020.59	
Jones.....	302,986.46	33,256.73	0.02703%	336,243.19	(1,419.85)	334,823.34	
Lee.....	5,218,439.54	928,632.83	0.75476%	6,147,072.37	(25,946.39)	6,121,125.98	
Lenoir.....	4,797,412.54	905,157.38	0.73568%	5,702,569.92	(24,066.01)	5,678,503.91	
Lincoln.....	4,785,960.96	895,658.95	0.72796%	5,681,619.91	(23,973.32)	5,657,646.59	
Macon.....	3,750,103.66	544,031.93	0.44217%	4,294,135.59	(18,137.58)	4,275,998.01	
Madison.....	791,755.92	180,494.94	0.14670%	972,250.86	(4,104.16)	968,146.70	
Martin.....	1,737,993.56	295,337.55	0.24004%	2,033,331.11	(8,582.78)	2,024,748.33	
McDowell.....	2,638,086.03	579,552.66	0.47104%	3,217,638.69	(13,584.38)	3,204,054.31	
Mecklenburg.....	117,999,937.49	12,352,395.14	10.03961%	130,352,332.63	(550,033.60)	129,802,299.03	
Mitchell.....	1,255,635.04	245,655.25	0.19966%	1,501,290.29	(6,337.90)	1,494,952.39	
Montgomery.....	1,257,775.09	370,759.13	0.30134%	1,628,534.22	(6,874.39)	1,621,659.83	
Moore.....	8,543,253.23	1,336,733.75	1.08645%	9,879,986.98	(41,713.52)	9,838,273.46	
Nash.....	8,926,088.22	1,620,284.50	1.31691%	10,546,372.72	(44,508.04)	10,501,864.68	
New Hanover....	26,520,912.58	3,229,052.86	2.62446%	29,749,965.44	(125,586.76)	29,624,378.68	
Northampton.....	598,726.29	53,213.32	0.04325%	651,939.61	(2,751.97)	649,187.64	
Onslow.....	16,045,954.11	1,554,029.15	1.26306%	17,599,983.26	(74,289.05)	17,525,694.21	
Orange.....	9,908,967.19	1,835,758.94	1.49204%	11,744,726.13	(49,619.77)	11,695,106.36	
Pamlico.....	653,705.77	160,661.40	0.13058%	814,367.17	(3,436.60)	810,930.57	
Pasquotank.....	3,615,320.89	623,316.87	0.50661%	4,238,637.76	(17,885.67)	4,220,752.09	
Pender.....	2,513,764.28	454,313.46	0.36925%	2,968,077.74	(12,539.74)	2,955,538.00	
Perquimans.....	378,000.94	111,791.16	0.09086%	489,792.10	(2,066.29)	487,725.81	
Person.....	2,513,397.78	497,277.92	0.40417%	3,010,675.70	(12,708.26)	2,997,967.44	
Pitt.....	15,703,676.34	2,013,387.23	1.63641%	17,717,063.57	(74,787.76)	17,642,275.81	
Polk.....	801,650.48	210,712.79	0.17126%	1,012,363.27	(4,273.81)	1,008,089.46	
Randolph.....	7,895,014.48	1,644,904.18	1.33692%	9,539,918.66	(40,271.93)	9,499,646.73	
Richmond.....	2,990,910.07	612,243.55	0.49761%	3,603,153.62	(15,209.78)	3,587,943.84	
Robeson.....	7,943,716.56	1,450,370.60	1.17881%	9,394,087.16	(39,648.61)	9,354,438.55	
Rockingham.....	5,563,663.41	1,376,511.59	1.11878%	6,940,175.00	(29,294.79)	6,910,880.21	
Rowan.....	8,575,595.00	1,661,243.46	1.35020%	10,236,838.46	(43,215.31)	10,193,623.15	
Rutherford.....	4,777,673.66	878,200.02	0.71377%	5,655,873.68	(23,878.26)	5,631,995.42	
Sampson.....	3,238,761.22	696,117.77	0.56578%	3,934,878.99	(16,600.74)	3,918,278.25	
Scotland.....	2,451,846.59	551,340.32	0.44811%	3,003,186.91	(12,678.49)	2,990,508.42	
Stanly.....	4,278,791.01	925,889.10	0.75253%	5,204,680.11	(21,968.02)	5,182,712.09	
Stokes.....	1,537,295.47	374,437.95	0.30433%	1,911,733.42	(8,067.09)	1,903,666.33	
Surry.....	6,779,292.68	1,360,110.77	1.10545%	8,139,403.45	(34,355.10)	8,105,048.35	
Swain.....	990,579.08	180,654.89	0.14683%	1,171,233.97	(4,948.85)	1,166,285.12	
Transylvania.....	2,389,701.70	477,653.53	0.38822%	2,867,355.23	(12,110.79)	2,855,244.44	
Tyrrell.....	170,822.93	34,130.31	0.02774%	204,953.24	(865.25)	204,087.99	
Union.....	11,025,785.25	1,483,049.16	1.20537%	12,508,834.41	(52,806.03)	12,456,028.38	

TABLE 57. - Continued

County	Tax Allocation			Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Vance.....	3,834,945.21	724,613.13	0.58894%	4,559,558.34	(19,241.10)	4,540,317.24
Wake.....	101,629,306.07	11,081,240.13	9.00644%	112,710,546.20	(475,780.21)	112,234,765.99
Warren.....	591,013.91	165,299.90	0.13435%	756,313.81	(3,193.79)	753,120.02
Washington.....	661,594.36	193,093.90	0.15694%	854,688.26	(3,608.19)	851,080.07
Watauga.....	6,338,126.62	724,969.93	0.58923%	7,063,096.55	(29,837.18)	7,033,259.37
Wayne.....	9,110,208.14	1,561,054.54	1.26877%	10,671,262.68	(45,033.80)	10,626,228.88
Wilkes.....	4,317,480.78	897,172.28	0.72919%	5,214,653.06	(22,011.27)	5,192,641.79
Wilson.....	7,441,546.56	1,216,169.97	0.98846%	8,657,716.53	(36,551.04)	8,621,165.49
Yadkin.....	1,714,872.36	401,186.15	0.32607%	2,116,058.51	(8,935.18)	2,107,123.33
Yancey	947,080.90	232,478.01	0.18895%	1,179,558.91	(4,980.97)	1,174,577.94
Totals.....	856,709,500.97	123,036,852.14	100.00000%	979,746,353.11	(4,135,584.55)	975,610,768.56

*Tax allocations (excluding food) are determined by the point-of-sale (origin) basis.

Article 39 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-half (1/2) of net tax proceeds generated from the 2% local food tax rate be allocated proportionately to each taxing county based upon the county's proportionate share of total sales tax on food collected in all taxing counties in the 1997-98 fiscal year and that the allocated amounts be included in the distribution under Article 39.

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2009-10 due to the lag in the collection/distribution cycle.