

TABLE 58A. ARTICLE 40. FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2014-2015

County	Per capita adjustment factor	Article 40					Distributable proceeds [\$]
		Tax allocation [per capita]			Cost of collection [\$]	Per capita adjustment [§ 105-486(b)] [\$]	
		[Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]			
Alamance.....	1.02	8,725,764.37	1,208,785.63	9,934,550.00	(32,606.96)	228,663.68	10,130,606.72
Alexander.....	1.00	2,127,371.70	294,699.92	2,422,071.62	(7,949.85)	7,447.03	2,421,568.80
Alleghany.....	1.04	628,045.34	87,001.91	715,047.25	(2,346.94)	30,717.87	743,418.18
Anson.....	1.00	1,499,511.73	207,684.76	1,707,196.49	(5,604.39)	5,248.50	1,706,840.60
Ashe.....	0.97	1,558,454.04	215,894.39	1,774,348.43	(5,823.72)	(47,621.43)	1,720,903.28
Avery.....	1.12	1,015,188.74	140,635.86	1,155,824.60	(3,793.59)	141,852.79	1,293,883.80
Beaufort.....	1.06	2,718,339.17	376,532.64	3,094,871.81	(10,158.89)	194,672.02	3,279,384.94
Bertie.....	0.97	1,172,495.04	162,401.73	1,334,896.77	(4,381.98)	(35,827.38)	1,294,687.41
Bladen.....	1.04	2,000,904.81	277,180.04	2,278,084.85	(7,477.23)	97,864.95	2,368,472.57
Brunswick....	1.17	6,547,627.80	907,306.47	7,454,934.27	(24,462.30)	1,286,610.78	8,717,082.75
Buncombe....	1.06	14,110,817.24	1,955,054.09	16,065,871.33	(52,724.60)	1,010,574.51	17,023,721.24
Burke.....	1.02	5,094,293.73	705,629.66	5,799,923.39	(19,038.44)	133,495.71	5,914,380.66
Cabarrus.....	1.05	10,572,730.75	1,464,844.18	12,037,574.93	(39,504.85)	637,158.00	12,635,228.08
Caldwell.....	1.02	4,691,007.27	649,809.33	5,340,816.60	(17,530.46)	122,929.11	5,446,215.25
Camden.....	0.92	577,350.41	79,986.79	657,337.20	(2,157.35)	(50,414.17)	604,765.68
Carteret.....	1.14	3,925,018.73	543,818.91	4,468,837.64	(14,665.57)	637,575.00	5,091,747.07
Caswell.....	0.95	1,352,567.88	187,392.13	1,539,960.01	(5,053.96)	(72,040.87)	1,462,865.18
Catawba.....	0.99	8,834,084.72	1,223,740.16	10,057,824.88	(33,012.84)	(69,364.29)	9,955,447.75
Chatham.....	1.02	3,833,892.71	531,187.12	4,365,079.83	(14,325.19)	100,472.14	4,451,226.78
Cherokee.....	0.98	1,562,083.54	216,382.34	1,778,465.88	(5,837.58)	(29,998.75)	1,742,629.55
Chowan.....	1.09	842,390.61	116,689.30	959,079.91	(3,148.07)	89,017.00	1,044,948.84
Clay.....	0.96	612,947.60	84,914.55	697,862.15	(2,290.44)	(25,688.29)	669,883.42
Cleveland.....	1.01	5,542,335.38	767,710.43	6,310,045.81	(20,712.45)	82,318.89	6,371,652.25
Columbus.....	0.81	3,286,020.14	455,156.43	3,741,176.57	(12,280.61)	(697,271.64)	3,031,624.32
Craven.....	1.04	5,942,732.99	823,146.39	6,765,879.38	(22,209.32)	290,656.24	7,034,326.30
Cumberland..	0.98	18,891,824.55	2,617,102.15	21,508,926.70	(70,596.08)	(362,804.85)	21,075,525.77
Currituck....	0.94	1,389,645.52	192,533.64	1,582,179.16	(5,192.40)	(89,792.06)	1,487,194.70
Dare.....	1.49	2,000,558.07	277,171.44	2,277,729.51	(7,475.13)	1,119,873.47	3,390,127.85
Davidson.....	0.98	9,308,974.41	1,289,526.79	10,598,501.20	(34,787.41)	(178,772.43)	10,384,941.36
Davie.....	0.93	2,359,461.30	326,843.42	2,686,304.72	(8,817.28)	(179,239.83)	2,498,247.61
Duplin.....	1.02	3,416,693.57	473,295.06	3,889,988.63	(12,768.17)	89,535.60	3,966,756.06
Durham.....	1.14	16,209,367.96	2,245,902.98	18,455,270.94	(60,563.84)	2,633,039.22	21,027,746.32
Edgecombe...	1.02	3,170,021.46	439,091.18	3,609,112.64	(11,847.06)	83,070.23	3,680,335.81
Forsyth.....	0.96	20,461,542.66	2,834,717.57	23,296,260.23	(76,458.59)	(857,532.71)	22,362,268.93
Franklin.....	0.97	3,553,400.29	492,338.35	4,045,738.64	(13,276.88)	(108,581.79)	3,923,879.97
Gaston.....	1.03	11,904,785.82	1,649,187.53	13,553,973.35	(44,486.36)	447,121.13	13,956,608.12
Gates.....	0.95	676,106.96	93,649.47	769,756.43	(2,526.78)	(36,010.28)	731,219.37
Graham.....	0.98	502,766.40	69,650.85	572,417.25	(1,878.76)	(9,655.31)	560,883.18
Granville.....	1.03	3,293,315.95	456,191.38	3,749,507.33	(12,307.37)	123,688.94	3,860,888.90
Greene.....	0.95	1,201,605.38	166,415.23	1,368,020.61	(4,491.13)	(63,998.19)	1,299,531.29
Guilford.....	0.94	28,780,988.76	3,987,499.57	32,768,488.33	(107,541.41)	(1,859,681.92)	30,801,265.00
Halifax.....	1.01	3,059,102.41	423,699.33	3,482,801.74	(11,433.08)	45,434.97	3,516,803.63
Harnett.....	0.99	6,985,712.85	967,931.87	7,953,644.72	(26,100.65)	(54,849.51)	7,872,694.56
Haywood.....	1.02	3,388,259.18	469,395.64	3,857,654.82	(12,661.10)	88,791.93	3,933,785.65
Henderson....	1.04	6,203,092.56	859,373.09	7,062,465.65	(23,178.98)	303,399.73	7,342,686.40

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection	Per capita adjustment	Distributable proceeds
		[Excludes food]	[Food]	Total tax allocation			
[\$]	[\$]	[\$]	[\$]	[\$]	[\$ 105-486(b)]	[\$]	
Hertford.....	1.01	1,399,752.68	193,898.65	1,593,651.33	(5,230.90)	20,790.35	1,609,210.78
Hoke.....	0.97	2,873,014.79	398,056.50	3,271,071.29	(10,734.91)	(87,790.98)	3,172,545.40
Hyde.....	0.98	329,147.12	45,603.66	374,750.78	(1,229.83)	(6,321.13)	367,199.82
Iredell.....	0.99	9,360,232.44	1,296,797.21	10,657,029.65	(34,975.48)	(73,494.46)	10,548,559.71
Jackson.....	1.05	2,321,080.77	321,514.38	2,642,595.15	(8,674.09)	139,873.49	2,773,794.55
Johnston.....	1.00	10,055,435.75	1,393,158.66	11,448,594.41	(37,572.29)	35,203.23	11,446,225.35
Jones.....	0.90	600,593.96	83,190.71	683,784.67	(2,244.53)	(66,079.03)	615,461.11
Lee.....	0.96	3,370,812.74	466,966.27	3,837,779.01	(12,596.14)	(141,268.57)	3,683,914.30
Lenoir.....	0.88	3,361,692.48	465,625.70	3,827,318.18	(12,563.65)	(446,186.95)	3,368,567.58
Lincoln.....	0.97	4,530,918.38	627,665.05	5,158,583.43	(16,931.55)	(138,450.39)	5,003,201.49
Macon.....	0.98	1,939,243.25	268,653.31	2,207,896.56	(7,246.53)	(37,241.98)	2,163,408.05
Madison.....	0.96	1,212,096.58	167,932.73	1,380,029.31	(4,529.03)	(50,798.67)	1,324,701.61
Martin.....	1.03	1,354,037.03	187,527.95	1,541,564.98	(5,060.85)	50,852.74	1,587,356.87
McDowell.....	1.09	2,571,633.85	356,229.71	2,927,863.56	(9,610.26)	271,749.81	3,190,003.11
Mecklenburg..	0.89	56,088,639.16	7,772,562.36	63,861,201.52	(209,543.16)	(6,808,095.71)	56,843,562.65
Mitchell.....	0.95	875,758.36	121,314.76	997,073.12	(3,272.70)	(46,644.29)	947,156.13
Montgomery..	0.97	1,579,156.29	218,745.38	1,797,901.67	(5,901.43)	(48,253.78)	1,743,746.46
Moore.....	1.11	5,210,954.06	721,995.54	5,932,949.60	(19,470.19)	668,986.59	6,582,466.00
Nash.....	0.93	5,395,885.87	747,362.27	6,143,248.14	(20,166.43)	(409,900.47)	5,713,181.24
New Hanover..	1.07	12,114,339.28	1,678,525.54	13,792,864.82	(45,263.13)	1,005,130.21	14,752,731.90
Northampton.	1.00	1,210,446.88	167,648.44	1,378,095.32	(4,524.00)	4,236.73	1,377,808.05
Onslow.....	1.04	10,986,278.00	1,522,239.31	12,508,517.31	(41,048.05)	537,362.21	13,004,831.47
Orange.....	1.15	7,927,396.22	1,098,272.52	9,025,668.74	(29,621.85)	1,377,699.22	10,373,746.11
Pamlico.....	0.99	744,443.82	103,109.71	847,553.53	(2,782.27)	(5,845.44)	838,925.82
Pasquotank....	1.00	2,250,364.57	311,657.74	2,562,022.31	(8,411.09)	7,876.24	2,561,487.46
Pender.....	0.99	3,145,638.85	435,878.09	3,581,516.94	(11,752.54)	(24,698.44)	3,545,065.96
Perquimans....	1.06	782,052.98	108,341.19	890,394.17	(2,922.37)	56,007.30	943,479.10
Person.....	1.00	2,230,020.59	308,891.63	2,538,912.22	(8,334.00)	7,805.93	2,538,384.15
Pitt.....	1.07	9,871,287.50	1,367,543.16	11,238,830.66	(36,886.28)	819,006.65	12,020,951.03
Polk.....	1.00	1,169,373.58	162,004.59	1,331,378.17	(4,369.59)	4,093.72	1,331,102.30
Randolph.....	0.99	8,103,310.65	1,122,513.59	9,225,824.24	(30,281.85)	(63,626.33)	9,131,916.06
Richmond.....	1.09	2,620,892.87	363,021.34	2,983,914.21	(9,794.99)	276,951.69	3,251,070.91
Robeson.....	1.04	7,626,326.99	1,056,349.55	8,682,676.54	(28,501.19)	373,000.23	9,027,175.58
Rockingham..	1.01	5,251,688.31	727,413.51	5,979,101.82	(19,627.02)	78,000.98	6,037,475.78
Rowan.....	0.92	7,878,592.37	1,091,416.99	8,970,009.36	(29,441.42)	(687,951.80)	8,252,616.14
Rutherford.....	0.98	3,856,917.65	534,253.80	4,391,171.45	(14,413.76)	(74,069.32)	4,302,688.37
Sampson.....	0.96	3,654,067.38	506,195.85	4,160,263.23	(13,654.82)	(153,139.29)	3,993,469.12
Scotland.....	0.98	2,060,838.93	285,459.61	2,346,298.54	(7,701.67)	(39,576.99)	2,299,019.88
Stanly.....	0.99	3,445,851.51	477,331.32	3,923,182.83	(12,877.18)	(27,056.54)	3,883,249.11
Stokes.....	1.01	2,659,514.42	368,377.49	3,027,891.91	(9,939.19)	39,500.70	3,057,453.42
Surry.....	1.05	4,173,571.20	578,099.60	4,751,670.80	(15,597.46)	251,507.37	4,987,580.71
Swain.....	1.02	827,396.25	114,634.09	942,030.34	(3,091.59)	21,682.91	960,621.66
Transylvania..	1.10	1,888,152.78	261,557.91	2,149,710.69	(7,055.93)	220,960.69	2,363,615.45
Tyrrell.....	0.99	235,977.27	32,684.04	268,661.31	(881.96)	(1,852.94)	265,926.41
Union.....	1.01	11,988,524.33	1,661,065.09	13,649,589.42	(44,793.63)	178,074.55	13,782,870.34

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection	Per capita adjustment	Distributable proceeds
		[Excludes food]	[Food]	Total tax allocation			
		[\$]	[\$]	[\$]	[\$]	[\$ 105-486(b)]	[\$]
Vance.....	1.04	2,566,236.53	355,437.32	2,921,673.85	(9,591.01)	125,512.23	3,037,595.07
Wake.....	0.96	54,638,649.79	7,570,722.94	62,209,372.73	(204,144.60)	(2,289,905.53)	59,715,322.60
Warren.....	0.97	1,165,652.26	161,441.66	1,327,093.92	(4,356.62)	(35,618.17)	1,287,119.13
Washington....	1.04	730,099.92	101,127.11	831,227.03	(2,728.57)	35,708.69	864,207.15
Watauga.....	1.06	2,992,686.36	414,580.37	3,407,266.73	(11,183.22)	214,322.82	3,610,406.33
Wayne.....	0.96	7,103,945.08	984,144.29	8,088,089.37	(26,545.86)	(297,722.00)	7,763,821.51
Wilkes.....	1.02	3,964,000.52	549,122.81	4,513,123.33	(14,813.18)	103,878.42	4,602,188.57
Wilson.....	0.98	4,633,488.08	641,787.81	5,275,275.89	(17,316.59)	(88,982.74)	5,168,976.56
Yadkin.....	1.00	2,168,388.88	300,367.07	2,468,755.95	(8,103.43)	7,590.37	2,468,242.89
Yancey	1.01	1,018,115.49	141,040.07	1,159,155.56	(3,804.57)	15,122.13	1,170,473.12
Totals.....	-	559,645,816.15	77,534,159.65	637,179,975.80	(2,091,196.47)	-	635,088,779.33

Distributable proceeds of Article 40 taxes are allocated to counties based on a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.] County allocated amounts are also reduced by administrative costs retained by the State.

Article 40 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 40. Food tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.]

SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after January 1, 2014; as a result, local governments no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, § 105-164.44G required twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486: the distributable portion of these proceeds was included in the distribution under Article 40.)

These amounts do not agree with the actual receipts of the local governments in fiscal year 2014-15 due to the lag in the collection/distribution cycle.