

TABLE 59. ARTICLE 44 THIRD ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2004-2005

County	Tax effective first day of	Per capita basis					Point -of -sale basis			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 [\$]	
Alamance.....	December-02	3,389,942.78	14,962.88	3,374,979.90	1.02	3,449,322.26	3,148,923.21	13,896.16	3,135,027.05	6,584,349.31
Alexander.....	December-02	857,809.53	3,786.22	854,023.31	1.00	855,754.86	345,330.50	1,523.21	343,807.29	1,199,562.15
Alleghany.....	December-02	268,431.37	1,184.85	267,246.52	1.04	278,478.25	155,310.68	686.60	154,624.08	433,102.33
Anson.....	December-02	627,429.36	2,769.47	624,659.89	1.00	625,926.39	239,406.01	1,055.43	238,350.58	864,276.97
Ashe.....	December-02	622,861.69	2,749.17	620,112.52	0.97	602,766.44	455,932.42	2,015.70	453,916.72	1,056,683.16
Avery.....	December-02	449,483.67	1,983.95	447,499.72	1.12	502,107.00	417,424.52	1,846.95	415,577.57	917,684.57
Beaufort.....	December-02	1,133,624.49	5,003.75	1,128,620.74	1.06	1,198,626.27	926,794.33	4,087.55	922,706.78	2,121,333.05
Bertie.....	December-02	492,571.55	2,174.18	490,397.37	0.97	476,679.70	157,378.67	695.25	156,683.42	633,363.12
Bladen.....	December-02	814,780.07	3,596.34	811,183.73	1.04	845,275.76	357,645.58	1,581.09	356,064.49	1,201,340.25
Brunswick.....	December-02	2,027,526.56	8,948.66	2,018,577.90	1.17	2,365,829.01	2,482,423.71	10,972.58	2,471,451.13	4,837,280.14
Buncombe.....	December-02	5,272,887.24	23,273.68	5,249,613.56	1.06	5,575,234.07	6,912,088.88	30,546.48	6,881,542.40	12,456,776.47
Burke.....	December-02	2,208,803.00	9,749.64	2,199,053.36	1.02	2,247,492.95	1,218,851.33	5,383.29	1,213,468.04	3,460,960.99
Cabarrus.....	July-03	3,558,421.73	15,705.79	3,542,715.94	1.05	3,727,034.86	4,347,971.71	19,170.60	4,328,801.11	8,055,835.97
Caldwell.....	December-02	1,942,742.47	8,575.12	1,934,167.35	1.02	1,976,772.21	1,118,117.39	4,935.41	1,113,181.98	3,089,954.19
Camden.....	December-02	193,811.31	855.34	192,955.97	0.92	177,910.75	108,573.46	479.19	108,094.27	286,005.02
Carteret.....	December-02	1,504,796.63	6,641.93	1,498,154.70	1.14	1,710,933.91	2,027,070.86	8,967.36	2,018,103.50	3,729,037.41
Caswell.....	July-03	589,713.10	2,602.95	587,110.15	0.95	558,945.01	112,688.17	497.55	112,190.62	671,135.63
Catawba.....	December-02	3,641,436.84	16,073.01	3,625,363.83	0.99	3,596,460.60	4,141,701.93	18,278.01	4,123,423.92	7,719,884.52
Chatham.....	December-02	1,332,111.18	5,879.57	1,326,231.61	1.02	1,355,445.28	755,758.72	3,332.66	752,426.06	2,107,871.34
Cherokee.....	January-03	628,050.76	2,772.12	625,278.64	0.98	614,040.83	649,486.89	2,864.81	646,622.08	1,260,662.91
Chowan.....	December-02	357,028.07	1,575.88	355,452.19	1.09	388,163.56	252,102.96	1,113.65	250,989.31	639,152.87
Clay.....	July-03	232,542.91	1,026.40	231,516.51	0.96	222,725.28	157,487.79	695.47	156,792.32	379,517.60
Cleveland.....	December-02	2,424,584.51	10,701.84	2,413,882.67	1.01	2,442,915.67	1,497,476.46	6,606.20	1,490,870.26	3,933,785.93
Columbus.....	December-02	1,357,165.66	5,990.50	1,351,175.16	0.81	1,097,191.36	728,214.27	3,211.02	725,003.25	1,822,194.61
Craven.....	January-03	2,302,647.23	10,163.50	2,292,483.73	1.04	2,388,831.17	1,938,217.93	8,544.86	1,929,673.07	4,318,504.24
Cumberland.....	December-02	7,649,217.76	33,762.54	7,615,455.22	0.98	7,478,586.60	7,088,581.71	31,268.43	7,057,313.28	14,535,899.88
Currituck.....	January-03	509,856.18	2,250.23	507,605.95	0.94	478,178.84	803,996.70	3,584.68	800,412.02	1,278,590.86
Dare.....	December-02	825,912.82	3,645.24	822,267.58	1.49	1,226,845.94	2,812,922.70	12,513.83	2,800,408.87	4,027,254.81
Davidson.....	December-02	3,774,737.95	16,661.10	3,758,076.85	0.98	3,690,534.92	2,179,491.26	9,615.06	2,169,876.20	5,860,411.12
Davie.....	December-02	924,361.68	4,079.94	920,281.74	0.93	857,727.92	467,404.71	2,062.05	465,342.66	1,323,070.58
Duplin.....	December-02	1,261,992.49	5,570.29	1,256,422.20	1.02	1,284,098.04	614,533.49	2,710.32	611,823.17	1,895,921.21
Durham.....	December-02	5,863,668.84	25,881.15	5,837,787.69	1.14	6,666,914.29	8,342,786.48	36,785.64	8,306,000.84	14,972,915.13
Edgecombe.....	December-02	1,346,484.82	5,943.49	1,340,541.33	1.02	1,370,070.04	784,620.77	3,464.72	781,156.05	2,151,226.09
Forsyth.....	December-02	7,890,706.84	34,828.26	7,855,878.58	0.96	7,557,571.45	9,450,018.93	41,689.02	9,408,329.91	16,965,901.36
Franklin.....	January-03	1,281,064.75	5,654.20	1,275,410.55	0.97	1,239,734.22	615,110.27	2,716.19	612,394.08	1,852,128.30
Gaston.....	December-02	4,755,991.15	20,992.74	4,734,998.41	1.03	4,886,648.54	3,526,325.84	15,540.49	3,510,785.35	8,397,433.89
Gates.....	December-02	269,061.81	1,187.61	267,874.20	0.95	255,023.61	56,876.80	251.25	56,625.55	311,649.16
Graham.....	December-02	199,964.94	882.62	199,082.32	0.98	195,504.31	107,808.30	476.94	107,331.36	302,835.67
Granville.....	December-02	1,301,706.96	5,745.40	1,295,961.56	1.03	1,337,468.04	610,710.75	2,696.48	608,014.27	1,945,482.31
Greene.....	December-02	493,341.33	2,177.46	491,163.87	0.95	467,601.54	138,733.83	612.97	138,120.86	605,722.40
Guilford.....	January-03	10,714,821.50	47,293.79	10,667,527.71	0.94	10,049,104.66	13,910,648.48	61,395.69	13,849,252.79	23,898,357.45
Halifax.....	December-02	1,414,543.49	6,243.75	1,408,299.74	1.01	1,425,238.03	910,100.51	4,014.69	906,085.82	2,331,323.85
Harnett.....	December-02	2,427,507.70	10,714.42	2,416,793.28	0.99	2,397,525.52	1,172,943.24	5,175.27	1,167,767.97	3,565,293.49
Haywood.....	December-02	1,386,190.34	6,118.36	1,380,071.98	1.02	1,410,471.58	1,305,006.57	5,766.80	1,299,239.77	2,709,711.35
Henderson.....	July-03	2,345,821.94	10,353.90	2,335,468.04	1.02	2,433,622.04	2,193,236.90	9,681.19	2,183,555.71	4,617,177.75

TABLE 59. - Continued

County	Tax effective first day of	Per capita basis					Point -of -sale basis			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.....	December-02	590,847.75	2,607.98	588,239.77	1.01	595,314.81	419,680.39	1,851.94	417,828.45	1,013,143.26
Hoke.....	December-02	917,330.01	4,048.77	913,281.24	0.97	887,734.56	258,603.35	1,142.34	257,461.01	1,145,195.57
Hyde.....	December-02	142,507.31	629.05	141,878.26	0.98	139,328.34	114,881.41	510.96	114,370.45	253,698.79
Iredell.....	December-02	3,306,790.57	14,595.18	3,292,195.39	0.99	3,265,948.61	4,070,883.20	17,961.58	4,052,921.62	7,318,870.23
Jackson.....	December-02	867,909.87	3,830.67	864,079.20	1.05	909,035.17	809,959.64	3,581.99	806,377.65	1,715,412.82
Johnston.....	July-03	3,380,271.03	14,919.35	3,365,351.68	1.00	3,372,175.21	2,757,231.12	12,157.77	2,745,073.35	6,117,248.56
Jones.....	December-02	253,335.67	1,118.22	252,217.45	0.90	227,507.09	67,997.64	299.61	67,698.03	295,205.12
Lee.....	January-03	1,237,971.71	5,464.29	1,232,507.42	0.96	1,185,706.03	1,264,336.40	5,576.59	1,258,759.81	2,444,465.84
Lenoir.....	December-02	1,465,280.79	6,467.73	1,458,813.06	0.88	1,286,713.22	1,155,054.34	5,100.35	1,149,953.99	2,436,667.21
Lincoln.....	December-02	1,673,694.37	7,387.35	1,666,307.02	0.97	1,619,696.34	1,135,345.79	5,008.80	1,130,336.99	2,750,033.33
Macon.....	July-03	779,039.03	3,438.51	775,600.52	0.98	761,661.08	993,822.29	4,393.12	989,429.17	1,751,090.25
Madison.....	January-03	496,365.10	2,190.89	494,174.21	0.96	475,409.20	155,584.86	687.84	154,897.02	630,306.22
Martin.....	December-02	620,109.03	2,737.15	617,371.88	1.03	637,144.76	404,485.87	1,785.28	402,700.59	1,039,845.35
McDowell.....	December-02	1,070,781.67	4,726.32	1,066,055.35	1.09	1,164,161.80	613,283.01	2,705.59	610,577.42	1,774,739.22
Mecklenburg.....	January-03	18,614,915.77	82,160.84	18,532,754.93	0.89	16,531,728.32	30,091,944.83	132,806.57	29,959,138.26	46,490,866.58
Mitchell.....	December-02	395,955.56	1,747.72	394,207.84	0.95	375,296.71	318,356.58	1,405.47	316,951.11	692,247.82
Montgomery.....	December-02	679,407.02	2,998.83	676,408.19	0.97	657,487.37	324,797.94	1,431.92	323,366.02	980,853.39
Moore.....	July-03	1,942,975.27	8,575.94	1,934,399.33	1.11	2,151,105.32	1,919,225.20	8,478.12	1,910,747.08	4,061,852.40
Nash.....	December-02	2,227,239.02	9,830.74	2,217,408.28	0.93	2,066,685.53	2,191,954.09	9,665.71	2,182,288.38	4,248,973.91
New Hanover....	July-03	4,195,964.44	18,519.92	4,177,444.52	1.07	4,478,335.67	7,070,748.53	31,201.54	7,039,546.99	11,517,882.66
Northampton.....	December-02	541,877.74	2,391.80	539,485.94	1.00	540,579.75	130,101.10	573.82	129,527.28	670,107.03
Onslow.....	January-03	3,891,896.41	17,177.41	3,874,719.00	1.04	4,037,564.12	3,215,807.03	14,186.08	3,201,620.95	7,239,185.07
Orange.....	December-02	3,002,689.78	13,253.33	2,989,436.45	1.15	3,443,913.08	2,294,391.07	10,099.63	2,284,291.44	5,728,204.52
Pamlico.....	July-03	323,071.78	1,426.03	321,645.75	0.99	319,081.41	133,607.03	590.59	133,016.44	452,097.85
Pasquotank.....	December-02	904,327.82	3,991.49	900,336.33	1.00	902,161.82	939,360.04	4,136.74	935,223.30	1,837,385.12
Pender.....	December-02	1,085,127.86	4,789.51	1,080,338.35	0.99	1,071,725.43	562,997.51	2,493.59	560,503.92	1,632,229.35
Perquimans.....	December-02	290,939.59	1,284.16	289,655.43	1.06	307,622.04	100,394.74	443.52	99,951.22	407,573.26
Person.....	December-02	918,886.65	4,055.84	914,830.81	1.00	916,685.63	594,705.34	2,623.36	592,081.98	1,508,767.61
Pitt.....	December-02	3,453,400.86	15,242.77	3,438,158.09	1.07	3,685,800.09	3,488,673.81	15,387.32	3,473,286.49	7,159,086.58
Polk.....	December-02	469,722.33	2,073.30	467,649.03	1.00	468,597.19	218,040.15	962.46	217,077.69	685,674.88
Randolph.....	December-02	3,353,188.00	14,800.42	3,338,387.58	0.99	3,311,772.38	1,974,864.28	8,710.64	1,966,153.64	5,277,926.02
Richmond.....	December-02	1,156,364.13	5,104.15	1,151,259.98	1.09	1,257,207.55	688,824.40	3,048.10	685,776.30	1,942,983.85
Robeson.....	December-02	3,120,704.90	13,774.46	3,106,930.44	1.04	3,237,507.02	1,788,900.25	7,892.26	1,781,007.99	5,018,515.01
Rockingham.....	July-03	2,298,203.30	10,144.13	2,288,059.17	1.01	2,315,578.79	1,296,136.20	5,715.88	1,290,420.32	3,605,999.11
Rowan.....	December-02	3,309,465.49	14,607.66	3,294,857.83	0.92	3,037,949.56	2,152,813.51	9,500.69	2,143,312.82	5,181,262.38
Rutherford.....	January-03	1,576,838.62	6,960.01	1,569,878.61	0.98	1,541,663.96	994,725.60	4,388.31	990,337.29	2,532,001.25
Samson.....	December-02	1,545,715.64	6,822.55	1,538,893.09	0.96	1,480,457.54	816,974.15	3,604.32	813,369.83	2,293,827.37
Scotland.....	December-02	883,351.56	3,899.11	879,452.45	0.98	863,646.47	636,028.53	2,803.75	633,224.78	1,496,871.25
Stanly.....	July-03	1,468,135.56	6,480.21	1,461,655.35	0.99	1,450,002.31	1,045,352.84	4,610.59	1,040,742.25	2,490,744.56
Stokes.....	December-02	1,133,225.33	5,001.91	1,128,223.42	1.01	1,141,793.14	372,769.83	1,645.58	371,124.25	1,512,917.39
Surry.....	December-02	1,789,667.36	7,899.47	1,781,767.89	1.05	1,874,468.82	1,519,281.90	6,702.91	1,512,578.99	3,387,047.81
Swain.....	January-03	331,821.22	1,464.62	330,356.60	1.02	337,633.54	172,460.18	764.42	171,695.76	509,329.30
Transylvania.....	December-02	732,480.34	3,233.09	729,247.25	1.10	803,650.52	677,026.90	2,990.73	674,036.17	1,477,686.69
Tyrrell.....	December-02	104,933.11	463.15	104,469.96	0.99	103,637.10	43,566.72	192.61	43,374.11	147,011.21
Union.....	December-02	3,584,218.79	15,819.04	3,568,399.75	1.01	3,611,319.14	2,911,964.42	12,844.73	2,899,119.69	6,510,438.83

TABLE 59 . - Continued

County	Tax effective first day of	Per capita basis					Point -of -sale basis			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.....	December-02	1,091,651.60	4,818.60	1,086,833.00	1.04	1,132,509.85	837,378.85	3,692.80	833,686.05	1,966,195.90
Wake.....	December-02	17,344,306.25	76,551.43	17,267,754.82	0.96	16,612,056.51	23,937,669.87	105,695.66	23,831,974.21	40,444,030.72
Warren.....	December-02	498,464.94	2,200.17	496,264.77	0.97	482,383.00	133,490.87	589.36	132,901.51	615,284.51
Washington.....	December-02	335,151.91	1,479.39	333,672.52	1.04	347,695.93	168,809.56	746.88	168,062.68	515,758.61
Watauga.....	December-02	1,063,681.74	4,695.03	1,058,986.71	1.06	1,124,672.99	1,629,276.38	7,202.33	1,622,074.05	2,746,747.04
Wayne.....	December-02	2,833,617.38	12,507.33	2,821,110.05	0.96	2,713,985.46	2,150,288.64	9,484.69	2,140,803.95	4,854,789.41
Wilkes.....	December-02	1,662,898.30	7,339.85	1,655,558.45	1.02	1,692,026.27	1,227,687.01	5,412.12	1,222,274.89	2,914,301.16
Wilson.....	December-02	1,880,426.01	8,299.99	1,872,126.02	0.98	1,838,479.28	1,707,970.82	7,534.52	1,700,436.30	3,538,915.58
Yadkin.....	December-02	915,755.42	4,042.12	911,713.30	1.00	913,561.79	398,194.45	1,757.94	396,436.51	1,309,998.30
Yancey.....	December-02	445,725.07	1,967.40	443,757.67	1.01	449,094.97	239,360.50	1,058.70	238,301.80	687,396.77
Totals.....		209,068,782.78	922,789.61	208,145,993.17	-	208,145,993.17	209,082,307.58	922,849.51	208,159,458.07	416,305,451.24

The 2001 General Assembly enacted legislation authorizing the levy of the third one-half cent local sales and use tax, setting July 1, 2003, as the effective date of the tax. The 2002 General Assembly advanced the earliest effective date of the local tax to December 1, 2002. Seventy-eight (78) counties imposed the tax effective December 1, 2002, eleven (11) additional counties imposed the tax effective January 1, 2003, with the remaining eleven (11) counties imposing the tax effective July 1, 2003.

Article 44 tax, unlike Articles 39, 40, and 42, does not apply to food purchased for home consumption.

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 prescribed in G.S. 105-486(b).

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 2004-05 due to the lag in the collection/distribution cycle.