

TABLE 59. ARTICLE 44 THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX
 ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
 FOR FISCAL YEAR 2009-2010

County	Article 44 - Point-of-Sale Basis						Fiscal Year distributable proceeds Article 44 [\$]
	[July-October 2009]			[November 2009-June 2010]			
	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	
Alamance.....	958,074.94	(4,071.82)	954,003.12	(427,128.47)	1,794.33	(425,334.14)	528,668.98
Alexander.....	104,489.35	(444.08)	104,045.27	(19,141.70)	80.36	(19,061.34)	84,983.93
Alleghany.....	56,426.97	(239.82)	56,187.15	(6,056.86)	25.73	(6,031.13)	50,156.02
Anson.....	96,926.16	(411.93)	96,514.23	(24,975.44)	104.80	(24,870.64)	71,643.59
Ashe.....	167,175.10	(710.50)	166,464.60	(40,196.45)	168.61	(40,027.84)	126,436.76
Avery.....	174,507.83	(741.65)	173,766.18	(15,476.92)	64.76	(15,412.16)	158,354.02
Beaufort.....	325,857.15	(1,384.89)	324,472.26	(31,561.39)	132.26	(31,429.13)	293,043.13
Bertie.....	48,098.08	(204.42)	47,893.66	(43,784.48)	183.90	(43,600.58)	4,293.08
Bladen.....	141,208.01	(600.14)	140,607.87	5,371.43	(22.52)	5,348.91	145,956.78
Brunswick.....	1,088,190.12	(4,624.80)	1,083,565.32	(39,646.22)	165.88	(39,480.34)	1,044,084.98
Buncombe.....	2,517,490.74	(10,699.34)	2,506,791.40	(155,682.09)	652.01	(155,030.08)	2,351,761.32
Burke.....	363,941.45	(1,546.75)	362,394.70	(54,273.11)	227.70	(54,045.41)	308,349.29
Cabarrus.....	1,676,021.92	(7,123.09)	1,668,898.83	(251,876.99)	1,058.24	(250,818.75)	1,418,080.08
Caldwell.....	408,570.62	(1,736.42)	406,834.20	(115,809.31)	486.19	(115,323.12)	291,511.08
Camden.....	37,435.05	(159.10)	37,275.95	929.69	(3.94)	925.75	38,201.70
Carteret.....	886,746.44	(3,768.67)	882,977.77	(47,212.54)	197.53	(47,015.01)	835,962.76
Caswell.....	28,068.23	(119.29)	27,948.94	(3,010.44)	12.61	(2,997.83)	24,951.11
Catawba.....	1,266,489.42	(5,382.58)	1,261,106.84	(135,250.23)	566.89	(134,683.34)	1,126,423.50
Chatham.....	298,662.53	(1,269.31)	297,393.22	(51,284.93)	215.08	(51,069.85)	246,323.37
Cherokee.....	183,950.07	(781.78)	183,168.29	(31,246.84)	131.12	(31,115.72)	152,052.57
Chowan.....	86,383.68	(367.14)	86,016.54	1,734.69	(7.38)	1,727.31	87,743.85
Clay.....	57,003.70	(242.26)	56,761.44	(7,530.35)	31.65	(7,498.70)	49,262.74
Cleveland.....	504,199.51	(2,142.85)	502,056.66	(114,732.02)	483.13	(114,248.89)	387,807.77
Columbus.....	280,990.64	(1,194.21)	279,796.43	(51,068.66)	214.86	(50,853.80)	228,942.63
Craven.....	718,426.31	(3,053.31)	715,373.00	(175,866.15)	738.15	(175,128.00)	540,245.00
Cumberland.....	2,265,811.83	(9,629.71)	2,256,182.12	(204,551.73)	857.10	(203,694.63)	2,052,487.49
Currituck.....	554,959.05	(2,358.58)	552,600.47	(17,511.06)	73.46	(17,437.60)	535,162.87
Dare.....	1,663,568.55	(7,070.16)	1,656,498.39	(1,272.81)	5.57	(1,267.24)	1,655,231.15
Davidson.....	691,684.15	(2,939.67)	688,744.48	(93,449.37)	392.00	(93,057.37)	595,687.11
Davie.....	207,122.06	(880.27)	206,241.79	(16,025.52)	67.13	(15,958.39)	190,283.40
Duplin.....	240,817.04	(1,023.48)	239,793.56	(25,990.71)	109.00	(25,881.71)	213,911.85
Durham.....	1,929,710.03	(8,201.27)	1,921,508.76	(782,320.40)	3,284.97	(779,035.43)	1,142,473.33
Edgecombe.....	242,331.85	(1,029.91)	241,301.94	(90,376.19)	379.43	(89,996.76)	151,305.18
Forsyth.....	2,869,164.82	(12,193.94)	2,856,970.88	(409,962.55)	1,719.69	(408,242.86)	2,448,728.02
Franklin.....	219,003.92	(930.77)	218,073.15	(36,199.38)	151.91	(36,047.47)	182,025.68
Gaston.....	1,269,054.08	(5,393.48)	1,263,660.60	(190,360.39)	801.03	(189,559.36)	1,074,101.24
Gates.....	19,178.92	(81.51)	19,097.41	(616.28)	2.56	(613.72)	18,483.69
Graham.....	44,550.39	(189.34)	44,361.05	(1,029.38)	4.31	(1,025.07)	43,335.98
Granville.....	209,688.50	(891.17)	208,797.33	(10,336.29)	43.31	(10,292.98)	198,504.35
Greene.....	38,947.25	(165.53)	38,781.72	(14,329.55)	60.30	(14,269.25)	24,512.47
Guilford.....	3,978,210.96	(16,907.40)	3,961,303.56	(472,079.81)	1,979.99	(470,099.82)	3,491,203.74
Halifax.....	327,795.34	(1,393.13)	326,402.21	(20,458.84)	85.37	(20,373.47)	306,028.74
Harnett.....	429,437.31	(1,825.11)	427,612.20	(69,223.11)	294.42	(68,928.69)	358,683.51
Haywood.....	471,776.48	(2,005.04)	469,771.44	(4,884.98)	20.08	(4,864.90)	464,906.54
Henderson.....	654,108.80	(2,779.96)	651,328.84	(107,348.43)	450.92	(106,897.51)	544,431.33

TABLE 59. - Continued

County	Article 44 - Point-of-Sale Basis						Fiscal Year distributable proceeds Article 44 [\$]
	[July-October 2009]			[November 2009-June 2010]			
	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	
Hertford.....	138,751.83	(589.70)	138,162.13	(28,072.45)	117.92	(27,954.53)	110,207.60
Hoke.....	92,544.49	(393.32)	92,151.17	(44,152.93)	185.72	(43,967.21)	48,183.96
Hyde.....	75,368.54	(320.32)	75,048.22	(5,226.09)	22.03	(5,204.06)	69,844.16
Iredell.....	1,295,144.52	(5,504.37)	1,289,640.15	(201,983.49)	847.43	(201,136.06)	1,088,504.09
Jackson.....	352,894.44	(1,499.80)	351,394.64	(39,125.63)	163.93	(38,961.70)	312,432.94
Johnston.....	829,335.22	(3,524.68)	825,810.54	(198,974.82)	834.92	(198,139.90)	627,670.64
Jones.....	29,291.22	(124.48)	29,166.74	(4,894.73)	20.54	(4,874.19)	24,292.55
Lee.....	429,473.16	(1,825.26)	427,647.90	(51,096.58)	214.13	(50,882.45)	376,765.45
Lenoir.....	370,901.69	(1,576.33)	369,325.36	(40,000.70)	167.72	(39,832.98)	329,492.38
Lincoln.....	370,961.14	(1,576.58)	369,384.56	(27,699.24)	117.18	(27,582.06)	341,802.50
Macon.....	373,185.38	(1,586.03)	371,599.35	(11,341.52)	47.71	(11,293.81)	360,305.54
Madison.....	66,445.81	(282.40)	66,163.41	2,185.91	(9.17)	2,176.74	68,340.15
Martin.....	146,937.47	(624.49)	146,312.98	(9,205.41)	38.61	(9,166.80)	137,146.18
McDowell.....	225,321.49	(957.62)	224,363.87	(24,024.03)	100.60	(23,923.43)	200,440.44
Mecklenburg.....	8,790,623.51	(37,360.16)	8,753,263.35	(913,260.66)	3,846.87	(909,413.79)	7,843,849.56
Mitchell.....	105,247.71	(447.30)	104,800.41	(16,256.99)	68.42	(16,188.57)	88,611.84
Montgomery.....	104,131.40	(442.55)	103,688.85	(27,910.44)	117.46	(27,792.98)	75,895.87
Moore.....	732,769.74	(3,114.27)	729,655.47	(143,425.48)	601.69	(142,823.79)	586,831.68
Nash.....	684,649.99	(2,909.76)	681,740.23	(82,414.22)	345.50	(82,068.72)	599,671.51
New Hanover....	2,222,513.12	(9,445.67)	2,213,067.45	(292,935.69)	1,227.96	(291,707.73)	1,921,359.72
Northampton.....	50,327.08	(213.89)	50,113.19	(10,687.64)	44.85	(10,642.79)	39,470.40
Onslow.....	1,290,187.22	(5,483.29)	1,284,703.93	(89,694.81)	375.49	(89,319.32)	1,195,384.61
Orange.....	900,407.36	(3,826.72)	896,580.64	(141,462.13)	585.11	(140,877.02)	755,703.62
Pamlico.....	52,004.44	(221.02)	51,783.42	(5,482.12)	22.99	(5,459.13)	46,324.29
Pasquotank.....	257,497.10	(1,094.36)	256,402.74	(64,575.96)	272.00	(64,303.96)	192,098.78
Pender.....	263,880.43	(1,121.50)	262,758.93	(49,511.91)	207.69	(49,304.22)	213,454.71
Perquimans.....	26,140.35	(111.10)	26,029.25	(18,094.42)	76.27	(18,018.15)	8,011.10
Person.....	202,390.44	(860.15)	201,530.29	(18,620.39)	77.86	(18,542.53)	182,987.76
Pitt.....	1,316,450.21	(5,594.91)	1,310,855.30	(133,859.00)	561.25	(133,297.75)	1,177,557.55
Polk.....	66,138.16	(281.09)	65,857.07	(2,308.95)	9.72	(2,299.23)	63,557.84
Randolph.....	666,330.40	(2,831.91)	663,498.49	(130,264.02)	546.62	(129,717.40)	533,781.09
Richmond.....	255,482.21	(1,085.80)	254,396.41	(41,119.99)	172.42	(40,947.57)	213,448.84
Robeson.....	637,120.45	(2,707.76)	634,412.69	(89,677.63)	376.12	(89,301.51)	545,111.18
Rockingham.....	457,793.04	(1,945.63)	455,847.41	(56,647.59)	237.24	(56,410.35)	399,437.06
Rowan.....	717,001.08	(3,047.26)	713,953.82	(119,020.35)	499.42	(118,520.93)	595,432.89
Rutherford.....	440,214.17	(1,870.90)	438,343.27	(68,817.00)	289.15	(68,527.85)	369,815.42
Sampson.....	202,586.72	(860.98)	201,725.74	(10,384.70)	43.80	(10,340.90)	191,384.84
Scotland.....	213,789.39	(908.59)	212,880.80	(70,545.11)	296.24	(70,248.87)	142,631.93
Stanly.....	340,671.24	(1,447.86)	339,223.38	(34,670.00)	145.26	(34,524.74)	304,698.64
Stokes.....	128,602.22	(546.57)	128,055.65	(13,348.94)	56.46	(13,292.48)	114,763.17
Surry.....	579,652.15	(2,463.52)	577,188.63	(55,624.15)	234.32	(55,389.83)	521,798.80
Swain.....	108,476.54	(461.03)	108,015.51	(10,136.46)	42.59	(10,093.87)	97,921.64
Transylvania.....	227,677.46	(967.63)	226,709.83	(28,371.28)	118.97	(28,252.31)	198,457.52
Tyrrell.....	16,065.76	(68.28)	15,997.48	(2,675.87)	11.24	(2,664.63)	13,332.85
Union.....	854,912.76	(3,633.38)	851,279.38	(184,500.13)	773.77	(183,726.36)	667,553.02

TABLE 59. - Continued

Article 44 - Point-of-Sale Basis							
County	[July-October 2009]			[November 2009-June 2010]			Fiscal Year distributable proceeds Article 44 [\$]
	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Distributable proceeds [\$]	
Vance.....	299,096.22	(1,271.16)	297,825.06	(26,072.14)	109.10	(25,963.04)	271,862.02
Wake.....	8,390,518.63	(35,659.71)	8,354,858.92	(1,542,018.31)	6,466.07	(1,535,552.24)	6,819,306.68
Warren.....	57,378.54	(243.85)	57,134.69	(24,619.20)	103.39	(24,515.81)	32,618.88
Washington.....	59,773.63	(254.03)	59,519.60	(10,369.23)	43.52	(10,325.71)	49,193.89
Watauga.....	623,674.60	(2,650.62)	621,023.98	(58,504.01)	245.24	(58,258.77)	562,765.21
Wayne.....	697,897.29	(2,966.07)	694,931.22	(83,301.32)	350.03	(82,951.29)	611,979.93
Wilkes.....	347,291.62	(1,475.99)	345,815.63	(34,697.13)	145.31	(34,551.82)	311,263.81
Wilson.....	640,975.01	(2,724.14)	638,250.87	(201,980.97)	847.82	(201,133.15)	437,117.72
Yadkin.....	157,278.19	(668.44)	156,609.75	(35,549.55)	149.26	(35,400.29)	121,209.46
Yancey.....	83,232.33	(353.74)	82,878.59	(14,323.10)	60.04	(14,263.06)	68,615.53
Totals.....	69,867,661.66	(296,937.55)	69,570,724.11	(10,044,453.26)	42,158.30	(10,002,294.96)	59,568,429.15

Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.

*The 2007 General Assembly enacted legislation directing the State to assume the nonfederal, nonadministrative Medicaid funding responsibility for county governments; in exchange, the State would assume the local option sales tax rate authorized under Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax. The 1/2¢ sales and use tax rate exchange was to be accomplished with a 2-phase incremental repeal of the levy of the local tax and concurrent assumption of the levy by the State. The first phase of the rate exchange was effective for transactions on or after October 1, 2008; the local option sales and use tax rate declined 1/4¢ while the general State rate increased 1/4¢. The legislation specified that net proceeds of the remaining 1/4¢ local option tax would be solely allocated on a point-of-sale (origin) basis. Amounts designated July-October 2009 reflect tax allocations based on collections received by the Department during the four-month period, July through October 2009 (prior to repeal of the remaining 1/4¢ local option tax). The second phase of the rate exchange was effective for transactions on or after October 1, 2009 when the remaining Article 44 1/4¢ local option sales and use tax rate was repealed and concurrently assumed by the State. Amounts designated November 2009-June 2010 are tax allocations based on collections received by the Department during the eight-month period November 2009-June 2010 reported for transaction periods after the rate repeal and are net of any refunds associated with Article 44 taxes.

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.