

TABLE 59B. ARTICLE 44 THIRD ONE-HALF CENT (1/2c) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2008-2009

County	Tax allocation per capita* [\$]	Tax allocation point -of -sale [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Per capita adjustment factor	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]
Alamance.....	1,281,965.36	3,613,742.20	4,895,707.56	(20,180.68)	1.02	29,000.92	4,904,527.80
Alexander.....	329,548.82	324,782.17	654,330.99	(2,679.58)	1.00	890.50	652,541.91
Alleghany.....	99,765.95	154,149.03	253,914.98	(1,040.15)	1.04	4,244.13	257,118.96
Anson.....	228,485.48	286,040.84	514,526.32	(2,110.11)	1.00	617.29	513,033.50
Ashe.....	233,846.15	536,768.27	770,614.42	(3,166.97)	0.97	(6,355.24)	761,092.21
Avery.....	164,613.92	495,097.16	659,711.08	(2,707.64)	1.12	20,118.86	677,122.30
Beaufort.....	416,065.66	1,061,869.25	1,477,934.91	(6,077.31)	1.06	25,987.32	1,497,844.92
Bertie.....	178,467.50	162,687.77	341,155.27	(1,393.64)	0.97	(4,850.01)	334,911.62
Bladen.....	293,966.86	421,805.19	715,772.05	(2,938.47)	1.04	12,505.34	725,338.92
Brunswick.....	884,999.70	2,799,946.40	3,684,946.10	(15,154.13)	1.17	152,236.56	3,822,028.53
Buncombe.....	2,022,996.40	7,627,319.49	9,650,315.89	(39,735.64)	1.06	126,358.00	9,736,938.25
Burke.....	797,924.20	1,175,142.91	1,973,067.11	(8,097.25)	1.02	18,049.84	1,983,019.70
Cabarrus.....	1,463,492.23	4,750,371.56	6,213,863.79	(25,600.47)	1.05	76,836.72	6,265,100.04
Caldwell.....	715,437.54	1,277,002.69	1,992,440.23	(8,185.71)	1.02	16,184.05	2,000,438.57
Camden.....	85,217.15	123,942.55	209,159.70	(858.75)	0.92	(6,559.56)	201,741.39
Carteret.....	571,326.53	2,104,149.45	2,675,475.98	(11,003.54)	1.14	81,206.81	2,745,679.25
Caswell.....	211,981.43	118,756.42	330,737.85	(1,348.97)	0.95	(9,983.64)	319,405.24
Catawba.....	1,377,196.82	4,221,786.36	5,598,983.18	(23,091.46)	0.99	(9,994.71)	5,565,897.01
Chatham.....	529,682.82	888,790.70	1,418,473.52	(5,819.67)	1.02	11,982.62	1,424,636.47
Cherokee.....	243,118.34	666,090.31	909,208.65	(3,743.18)	0.98	(4,185.85)	901,279.62
Chowan.....	132,179.72	209,320.17	341,499.89	(1,402.75)	1.09	12,205.33	352,302.47
Clay.....	92,631.38	156,684.24	249,315.62	(1,021.69)	0.96	(3,439.97)	244,853.96
Cleveland.....	874,722.07	1,529,766.51	2,404,488.58	(9,891.49)	1.01	11,075.40	2,405,672.49
Columbus.....	491,502.91	773,318.06	1,264,820.97	(5,193.08)	0.81	(91,681.38)	1,167,946.51
Craven.....	866,989.69	2,205,600.93	3,072,590.62	(12,663.25)	1.04	36,882.54	3,096,809.91
Cumberland.....	2,809,281.22	7,804,453.05	10,613,734.27	(43,795.98)	0.98	(48,366.30)	10,521,571.99
Currituck.....	213,404.68	842,125.95	1,055,530.63	(4,296.51)	0.94	(12,176.02)	1,039,058.10
Dare.....	310,026.17	2,873,482.46	3,183,508.63	(13,054.32)	1.49	152,138.04	3,322,592.35
Davidson.....	1,407,358.18	2,218,766.14	3,626,124.32	(14,884.09)	0.98	(24,231.00)	3,587,009.23
Davie.....	363,086.37	604,142.02	967,228.39	(3,973.22)	0.93	(24,332.41)	938,922.76
Duplin.....	477,946.55	660,239.13	1,138,185.68	(4,667.94)	1.02	10,811.87	1,144,329.61
Durham.....	2,276,295.16	8,513,909.70	10,790,204.86	(44,494.43)	1.14	323,550.31	11,069,260.74
Edgecombe.....	469,270.65	710,391.46	1,179,662.11	(4,833.37)	1.02	10,615.06	1,185,443.80
Forsyth.....	3,035,891.68	8,631,814.20	11,667,705.88	(48,091.88)	0.96	(112,741.27)	11,506,872.73
Franklin.....	506,056.97	632,498.29	1,138,555.26	(4,662.83)	0.97	(13,752.82)	1,120,139.61
Gaston.....	1,802,289.21	4,000,305.53	5,802,594.74	(23,864.79)	1.03	58,721.66	5,837,451.61
Gates.....	105,999.44	63,534.50	169,533.94	(689.63)	0.95	(4,992.13)	163,852.18
Graham.....	73,336.32	117,988.14	191,324.46	(782.28)	0.98	(1,262.67)	189,279.51
Granville.....	497,176.05	636,029.67	1,133,205.72	(4,644.42)	1.03	16,199.19	1,144,760.49
Greene.....	189,609.98	114,001.09	303,611.07	(1,236.40)	0.95	(8,929.90)	293,444.77
Guilford.....	4,124,151.98	12,985,020.55	17,109,172.53	(70,493.39)	0.94	(235,304.64)	16,803,374.50
Halifax.....	499,696.65	989,534.59	1,489,231.24	(6,123.55)	1.01	6,326.76	1,489,434.45
Harnett.....	953,040.55	1,189,991.11	2,143,031.66	(8,771.40)	0.99	(6,915.95)	2,127,344.31
Haywood.....	513,228.52	1,284,610.18	1,797,838.70	(7,405.38)	1.02	11,609.96	1,802,043.28
Henderson.....	915,649.64	2,311,889.05	3,227,538.69	(13,264.06)	1.02	38,953.08	3,253,227.71

TABLE 59B. - Continued

County	Tax allocation per capita [\$]	Tax allocation point -of -sale [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Per capita adjustment factor	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]
Hertford.....	214,325.22	413,005.46	627,330.68	(2,581.98)	1.01	2,713.60	627,462.30
Hoke.....	385,183.47	243,095.49	628,278.96	(2,560.14)	0.97	(10,467.96)	615,250.86
Hyde.....	49,274.59	115,996.28	165,270.87	(673.32)	0.98	(848.41)	163,749.14
Iredell.....	1,342,807.04	4,359,210.15	5,702,017.19	(23,509.82)	0.99	(9,743.86)	5,668,763.51
Jackson.....	330,623.78	946,790.44	1,277,414.22	(5,250.84)	1.05	17,358.04	1,289,521.42
Johnston.....	1,403,447.87	2,945,068.18	4,348,516.05	(17,885.87)	1.00	3,794.15	4,334,424.33
Jones.....	93,002.66	67,730.19	160,732.85	(657.72)	0.90	(9,011.51)	151,063.62
Lee.....	505,458.52	1,358,311.27	1,863,769.79	(7,681.63)	0.96	(18,770.80)	1,837,317.36
Lenoir.....	521,053.56	1,036,837.54	1,557,891.10	(6,385.37)	0.88	(60,866.94)	1,490,638.79
Lincoln.....	652,332.69	1,288,711.45	1,941,044.14	(7,988.44)	0.97	(17,728.09)	1,915,327.61
Macon.....	301,745.13	1,000,596.47	1,302,341.60	(5,356.33)	0.98	(5,195.12)	1,291,790.15
Madison.....	184,673.08	192,625.15	377,298.23	(1,544.44)	0.96	(6,858.19)	368,895.60
Martin.....	216,793.23	481,716.27	698,509.50	(2,870.52)	1.03	7,063.08	702,702.06
McDowell.....	396,155.99	669,624.54	1,065,780.53	(4,373.77)	1.09	36,580.84	1,097,987.60
Mecklenburg.....	7,688,593.85	29,275,977.52	36,964,571.37	(152,526.64)	0.89	(821,549.12)	35,990,495.61
Mitchell.....	143,690.72	346,719.11	490,409.83	(2,018.12)	0.95	(6,767.35)	481,624.36
Montgomery.....	248,517.36	308,929.25	557,446.61	(2,282.09)	0.97	(6,754.01)	548,410.51
Moore.....	752,487.82	2,128,366.09	2,880,853.91	(11,858.31)	1.11	84,473.80	2,953,469.40
Nash.....	835,911.65	2,237,817.22	3,073,728.87	(12,671.46)	0.93	(56,019.32)	3,005,038.09
New Hanover....	1,697,352.75	7,265,646.20	8,962,998.95	(36,963.13)	1.07	122,924.11	9,048,959.93
Northampton.....	192,195.82	138,301.86	330,497.68	(1,350.28)	1.00	519.13	329,666.53
Onslow.....	1,505,555.47	3,849,885.05	5,355,440.52	(22,071.50)	1.04	64,050.55	5,397,419.57
Orange.....	1,138,891.52	2,156,266.09	3,295,157.61	(13,599.84)	1.15	173,223.77	3,454,781.54
Pamlico.....	117,111.60	156,086.07	273,197.67	(1,118.30)	0.99	(850.07)	271,229.30
Pasquotank.....	366,186.49	902,466.66	1,268,653.15	(5,224.99)	1.00	989.73	1,264,417.89
Pender.....	450,274.27	621,331.21	1,071,605.48	(4,388.35)	0.99	(3,267.35)	1,063,949.78
Perquimans.....	113,974.50	107,185.45	221,159.95	(904.06)	1.06	7,118.95	227,374.84
Person.....	338,858.61	660,199.33	999,057.94	(4,109.86)	1.00	915.57	995,863.65
Pitt.....	1,355,787.55	3,777,661.83	5,133,449.38	(21,170.11)	1.07	98,187.98	5,210,467.25
Polk.....	171,764.83	221,041.82	392,806.65	(1,608.28)	1.00	464.04	391,662.41
Randolph.....	1,254,845.23	2,036,662.23	3,291,507.46	(13,525.28)	0.99	(9,107.30)	3,268,874.88
Richmond.....	420,856.90	747,828.39	1,168,685.29	(4,802.03)	1.09	38,861.49	1,202,744.75
Robeson.....	1,165,894.91	2,008,013.91	3,173,908.82	(13,034.91)	1.04	49,597.92	3,210,471.83
Rockingham.....	826,735.86	1,479,217.31	2,305,953.17	(9,473.37)	1.01	10,467.56	2,306,947.36
Rowan.....	1,225,516.62	2,110,727.18	3,336,243.80	(13,696.16)	0.92	(94,334.39)	3,228,213.25
Rutherford.....	567,976.14	1,132,950.57	1,700,926.71	(6,993.19)	0.98	(9,779.34)	1,684,154.18
Sampson.....	580,520.12	830,195.54	1,410,715.66	(5,796.57)	0.96	(21,558.64)	1,383,360.45
Scotland.....	332,471.90	641,977.15	974,449.05	(4,005.53)	0.98	(5,724.46)	964,719.06
Stanly.....	533,276.18	1,047,252.01	1,580,528.19	(6,491.49)	0.99	(3,870.49)	1,570,166.21
Stokes.....	417,241.57	402,745.22	819,986.79	(3,358.03)	1.01	5,282.83	821,911.59
Surry.....	659,091.81	1,657,927.32	2,317,019.13	(9,551.82)	1.05	34,602.53	2,342,069.84
Swain.....	125,345.96	257,426.06	382,772.02	(1,569.50)	1.02	2,835.43	384,037.95
Transylvania.....	276,281.78	651,749.46	928,031.24	(3,813.02)	1.10	28,263.44	952,481.66
Tyrrell.....	38,546.94	33,200.59	71,747.53	(292.23)	0.99	(279.75)	71,175.55
Union.....	1,617,557.79	3,262,874.95	4,880,432.74	(20,074.02)	1.01	20,484.95	4,880,843.67

TABLE 59B. - Continued

County	Tax allocation per capita [\$]	Tax allocation point -of -sale [\$]	Total allocation before adjustments [\$]	Cost of collection [\$]	Per capita adjustment factor	Per capita adjustment [G.S. 105-486(b)] [\$]	Distributable proceeds [\$]
Vance.....	393,801.73	908,492.95	1,302,294.68	(5,362.03)	1.04	16,752.37	1,313,685.02
Wake.....	7,396,778.15	25,915,820.08	33,312,598.23	(137,278.55)	0.96	(274,676.59)	32,900,643.09
Warren.....	179,715.81	150,939.28	330,655.09	(1,349.86)	0.97	(4,884.24)	324,420.99
Washington.....	119,510.14	185,577.20	305,087.34	(1,253.64)	1.04	5,083.97	308,917.67
Watauga.....	399,656.87	1,654,396.17	2,054,053.04	(8,450.26)	1.06	24,963.08	2,070,565.86
Wayne.....	1,038,082.23	2,237,521.06	3,275,603.29	(13,508.14)	0.96	(38,551.23)	3,223,543.92
Wilkes.....	605,032.46	1,081,887.17	1,686,919.63	(6,925.29)	1.02	13,686.62	1,693,680.96
Wilson.....	701,663.78	1,822,245.84	2,523,909.62	(10,378.20)	0.98	(12,080.81)	2,501,450.61
Yadkin.....	341,144.71	456,181.43	797,326.14	(3,268.66)	1.00	921.68	794,979.16
Yancey	166,754.98	273,134.74	439,889.72	(1,804.66)	1.01	2,111.44	440,196.50
Totals.....	81,229,252.81	217,129,800.89	298,359,053.70	(1,228,377.40)	-	-	297,130,676.30

Tax allocations for Article 44 do not include taxes collected on 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).

Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process (the sum of the adjustment factors for all counties exceeds 100). [The adjustment factors are provided for reference.]

*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 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 by 1/4¢ while the general State rate increased by 1/4¢. The legislation specified that the remaining 1/4¢ local option tax would be solely allocated on a point-of-sale (origin) basis. Amounts shown in *Tax allocation per capita* column reflect collections received by the Department during the four-month period, July through October 2008 (prior to phase one repeal of the first 1/4¢ local option tax).

These amounts do not agree with the actual receipts of the local governments in fiscal year 2008-09 due to the lag in the collection/distribution cycle.