

**TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS
AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2013-2014**

County	Effective date of levy	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	379,018.43	(1,290.96)	377,727.47
Buncombe.....	April 1, 2012	9,065,850.30	(30,796.81)	9,035,053.49
Cabarrus.....	October 1, 2011	5,832,205.99	(19,883.01)	5,812,322.98
Catawba.....	April 1, 2008	4,452,728.68	(15,142.89)	4,437,585.79
Cumberland.....	October 1, 2008	8,587,955.31	(29,196.30)	8,558,759.01
Duplin.....	January 1, 2011	811,004.51	(2,752.54)	808,251.97
Durham.....	April 1, 2012	10,434,223.56	(35,542.88)	10,398,680.68
Edgecombe.....	April 1, 2013	782,766.15	(2,659.48)	780,106.67
Greene.....	April 1, 2013	129,927.37	(443.15)	129,484.22
Halifax.....	January 1, 2012	1,027,333.05	(3,500.23)	1,023,832.82
Harnett.....	April 1, 2014	280,870.74	(980.24)	279,890.50
Haywood.....	October 1, 2008	1,403,800.70	(4,760.37)	1,399,040.33
Hertford.....	July 1, 2010	482,542.24	(1,640.45)	480,901.79
Lee.....	July 1, 2010	1,444,286.48	(4,912.04)	1,439,374.44
Martin.....	April 1, 2008	468,060.36	(1,590.13)	466,470.23
Montgomery.....	April 1, 2012	344,407.49	(1,170.79)	343,236.70
New Hanover.....	October 1, 2010	8,357,804.83	(28,390.52)	8,329,414.31
Onslow.....	October 1, 2010	4,556,716.57	(15,485.64)	4,541,230.93
Orange.....	April 1, 2012	2,886,169.05	(9,840.60)	2,876,328.45
Pitt.....	April 1, 2008	4,082,871.27	(13,877.24)	4,068,994.03
Randolph.....	July 1, 2010	2,163,523.01	(7,365.46)	2,156,157.55
Robeson.....	January 1, 2011	2,016,060.83	(6,866.20)	2,009,194.63
Rowan.....	July 1, 2010	2,428,641.74	(8,258.78)	2,420,382.96
Sampson.....	April 1, 2008	925,907.63	(3,147.78)	922,759.85
Surry.....	April 1, 2008	1,823,180.81	(6,202.63)	1,816,978.18
Wilkes.....	October 1, 2010	1,226,695.84	(4,168.94)	1,222,526.90
Totals.....		76,394,552.94	(259,866.06)	76,134,686.88

One-Quarter Cent (1/4¢) County Sales and Use Tax Act:

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, § 105-535 through § 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, and 42, the amounts allocated to counties are not divided between a county and its municipalities.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2013-14 due to the lag in the collection/distribution cycle.