MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND GROSS RETAIL SALES
Data are compiled from reports and remittances made by taxpayers, and are classified according to sales and use tax registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers affecting collections and gross retail sales within the business, county, and city classifications, and changes in the sales and use tax law. NO county sales and use taxes are included in this report.

TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY COUNTIES
January 2001 Report

| County |  | Gross Collections* | Gross |  | County | Gross |  |  | Gross |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Retail Sales** |  |  | Collections* |  | Retail Sales** |
| Alamance | \$ | 3,879,847 | \$ | 154,453,147 | Macon | \$ | 972,411 | \$ | 34,452,291 |
| Alexander |  | 305,718 |  | 16,618,679 | Madison |  | 128,939 |  | 6,595,153 |
| Alleghany |  | 140,474 |  | 5,576,974 | Martin |  | 561,756 |  | 17,664,765 |
| Anson |  | 296,153 |  | 14,234,648 | McDowell |  | 566,865 |  | 28,077,605 |
| Ashe |  | 323,039 |  | 16,214,932 | Mecklenburg |  | 40,100,378 |  | 1,526,278,327 |
| Avery |  | 512,584 |  | 20,036,265 | Mitchell |  | 362,551 |  | 14,578,912 |
| Beaufort |  | 1,075,394 |  | 41,089,718 | Montgomery |  | 440,426 |  | 24,937,938 |
| Bertie |  | 101,271 |  | 6,854,893 | Moore |  | 2,125,514 |  | 85,886,010 |
| Bladen |  | 449,568 |  | 22,500,822 | Nash |  | 3,201,779 |  | 140,159,381 |
| Brunswick |  | 1,643,232 |  | 61,330,278 | New Hanover |  | 7,884,132 |  | 303,844,698 |
| Buncombe |  | 8,908,028 |  | 332,610,221 | Northampton |  | 119,427 |  | 6,224,769 |
| Burke |  | 1,569,882 |  | 73,146,396 | Onslow |  | 2,829,489 |  | 95,863,594 |
| Cabarrus |  | 4,881,328 |  | 176,655,843 | Orange |  | 2,992,003 |  | 114,109,178 |
| Caldwell |  | 1,390,123 |  | 63,168,068 | Pamlico |  | 121,964 |  | 5,156,328 |
| Camden |  | 59,912 |  | 2,312,041 | Pasquotank |  | 1,066,113 |  | 41,936,095 |
| Carteret |  | 1,612,280 |  | 55,046,500 | Pender |  | 313,485 |  | 15,303,158 |
| Caswell |  | 134,044 |  | 5,499,866 | Perquimans |  | 92,344 |  | 3,966,928 |
| Catawba |  | 5,780,957 |  | 225,786,530 | Person |  | 624,496 |  | 28,894,592 |
| Chatham |  | 728,257 |  | 38,491,870 | Pitt |  | 4,223,176 |  | 169,731,259 |
| Cherokee |  | 666,764 |  | 28,447,351 | Polk |  | 179,691 |  | 9,284,121 |
| Chowan |  | 224,159 |  | 9,003,590 | Randolph |  | 2,434,135 |  | 96,671,386 |
| Clay |  | 116,700 |  | 6,826,187 | Richmond |  | 904,213 |  | 35,443,033 |
| Cleveland |  | 2,139,370 |  | 96,022,182 | Robeson |  | 2,145,173 |  | 78,469,764 |
| Columbus |  | 1,021,850 |  | 41,693,172 | Rockingham |  | 1,520,955 |  | 70,663,588 |
| Craven |  | 2,027,008 |  | 80,654,544 | Rowan |  | 2,645,741 |  | 101,250,757 |
| Cumberland |  | 7,486,115 |  | 289,125,366 | Rutherford |  | 1,222,719 |  | 49,049,128 |
| Currituck |  | 320,651 |  | 14,900,844 | Sampson |  | 1,066,719 |  | 45,365,298 |
| Dare |  | 1,371,175 |  | 46,964,800 | Scotland |  | 758,650 |  | 27,059,185 |
| Davidson |  | 2,811,844 |  | 116,310,630 | Stanly |  | 1,338,355 |  | 52,461,597 |
| Davie |  | 586,237 |  | 29,243,617 | Stokes |  | 380,045 |  | 15,951,982 |
| Duplin |  | 647,669 |  | 30,112,986 | Surry |  | 2,213,457 |  | 91,359,112 |
| Durham |  | 12,382,865 |  | 345,395,727 | Swain |  | 117,465 |  | 8,599,577 |
| Edgecombe |  | 848,512 |  | 35,911,456 | Transylvania |  | 557,130 |  | 20,706,036 |
| Forsyth |  | 12,984,962 |  | 499,688,137 | Tyrrell |  | 32,335 |  | 2,438,262 |
| Franklin |  | 563,378 |  | 22,853,724 | Union |  | 2,922,394 |  | 117,643,946 |
| Gaston |  | 4,654,886 |  | 201,551,960 | Vance |  | 1,073,560 |  | 46,184,926 |
| Gates |  | 40,321 |  | 3,231,433 | Wake |  | 31,094,091 |  | 1,171,657,428 |
| Graham |  | 75,214 |  | 2,996,971 | Warren |  | 127,858 |  | 5,913,047 |
| Granville |  | 596,977 |  | 27,623,537 | Washington |  | 161,938 |  | 7,867,947 |
| Greene |  | 117,004 |  | 4,976,236 | Watauga |  | 1,746,945 |  | 58,735,409 |
| Guilford |  | 19,359,638 |  | 866,241,315 | Wayne |  | 2,919,129 |  | 101,805,575 |
| Halifax |  | 1,125,271 |  | 48,905,021 | Wilkes |  | 1,572,882 |  | 68,610,228 |
| Harnett |  | 1,248,216 |  | 48,478,184 | Wilson |  | 2,106,917 |  | 85,504,969 |
| Haywood |  | 1,458,153 |  | 55,096,963 | Yadkin |  | 471,318 |  | 19,082,344 |
| Henderson |  | 2,282,185 |  | 82,679,357 | Yancey |  | 230,980 |  | 7,782,111 |
| Hertford |  | 708,639 |  | 27,168,955 | Foreign |  | 55,743,526 |  | 2,281,393,304 |
| Hoke |  | 194,643 |  | 8,332,278 | Sales Tax on |  |  |  |  |
| Hyde |  | 62,167 |  | 2,332,144 | utility services |  | 35,564,383 |  | *** |
| Iredell |  | 3,619,144 |  | 160,201,681 | 8\% Hwy. Use Tax |  | 1,154,544 |  | *** |
| Jackson |  | 733,394 |  | 25,309,796 | 2\% Use Tax |  | 67,049 |  | *** |
| Johnston |  | 2,812,044 |  | 119,794,459 |  |  |  |  |  |
| Jones |  | 51,221 |  | 2,061,822 |  |  |  |  |  |
| Lee |  | 1,635,824 |  | 64,361,273 |  |  |  |  |  |
| Lenoir |  | 1,845,661 |  | 67,117,641 |  |  |  |  |  |
| Lincoln |  | 1,177,303 |  | 46,548,904 | TOTALS | \$ | 346,990,794 | \$ | 12,230,406,975 |

[^0]*** Sales not presently tabulated.

## TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES

 BY CITIES WITH POPULATION IN EXCESS OF 5,000¹January 2001 Report

| City | Gross <br> Collections* |  | Gross |  | City | GrossCollections* |  | GrossRetail Sales** |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Retail Sales** |  |  |  |  |  |
| Albemarle | \$ | 908,993 | \$ | 35,381,526 | Kernersville | \$ | 887,882 | \$ | 41,189,199 |
| Apex |  | 767,878 |  | 27,926,463 | King |  | 146,833 |  | 6,403,932 |
| Archdale |  | 132,657 |  | 6,763,506 | Kings Mountain |  | 288,312 |  | 20,327,238 |
| Asheboro |  | 1,211,621 |  | 44,110,540 | Kinston |  | 1,497,842 |  | 54,381,939 |
| Asheville |  | 7,202,718 |  | 240,503,396 | Laurinburg |  | 630,547 |  | 22,436,954 |
| Ayden |  | 86,616 |  | 4,738,383 | Lenoir |  | 936,261 |  | 40,177,872 |
| Belmont |  | 279,644 |  | 19,542,366 | Lewisville |  | 61,571 |  | 3,548,990 |
| Bessemer City |  | 46,065 |  | 7,483,528 | Lexington |  | 1,354,516 |  | 48,953,037 |
| Black Mountain |  | 177,876 |  | 9,640,433 | Lincolnton |  | 652,453 |  | 24,671,481 |
| Boone |  | 1,192,214 |  | 41,419,881 | Lumberton |  | 1,347,023 |  | 46,070,470 |
| Brevard |  | 421,835 |  | 15,694,665 | Matthews |  | 1,419,431 |  | 51,122,532 |
| Burlington |  | 2,797,753 |  | 108,532,289 | Mebane |  | 264,842 |  | 10,922,495 |
| Carrboro |  | 267,326 |  | 12,839,776 | Mint Hill |  | 102,047 |  | 6,560,470 |
| Cary |  | 4,728,703 |  | 186,083,920 | Monroe |  | 1,830,145 |  | 69,164,572 |
| Chapel Hill |  | 2,137,377 |  | 78,984,089 | Mooresville |  | 1,233,365 |  | 49,406,515 |
| Charlotte |  | 32,039,303 |  | 1,223,892,264 | Morehead City |  | 945,855 |  | 30,472,446 |
| Cherryville |  | 112,543 |  | 5,181,786 | Morganton |  | 974,867 |  | 40,570,020 |
| Clayton |  | 273,846 |  | 10,835,175 | Mount Airy |  | 1,268,317 |  | 54,309,668 |
| Clemmons |  | 344,015 |  | 13,109,981 | Mount Holly |  | 86,079 |  | 4,119,192 |
| Clinton |  | 607,831 |  | 26,234,160 | New Bern |  | 1,531,698 |  | 57,195,542 |
| Concord |  | 2,890,489 |  | 111,782,846 | Newton |  | 272,293 |  | 11,285,971 |
| Conover |  | 345,580 |  | 19,368,010 | Oxford |  | 357,246 |  | 15,648,746 |
| Cornelius |  | 544,329 |  | 30,812,745 | Pinehurst |  | 305,899 |  | 13,451,122 |
| Dunn |  | 700,208 |  | 27,577,038 | Raleigh |  | 19,941,641 |  | 690,958,162 |
| Durham |  | 10,214,807 |  | 274,786,212 | Reidsville |  | 489,230 |  | 25,842,184 |
| Eden |  | 563,456 |  | 21,310,641 | Roanoke Rapids |  | 798,382 |  | 30,709,286 |
| Edenton |  | 176,165 |  | 7,335,297 | Rockingham |  | 677,913 |  | 22,867,188 |
| Elizabeth City |  | 962,013 |  | 33,689,772 | Rocky Mount |  | 2,918,820 |  | 108,436,855 |
| Elon College |  | 44,613 |  | 1,854,728 | Roxboro |  | 508,321 |  | 21,352,945 |
| Fayetteville |  | 6,214,433 |  | 243,062,208 | Salisbury |  | 1,760,399 |  | 64,729,269 |
| Forest City |  | 453,272 |  | 18,150,975 | Sanford |  | 1,503,068 |  | 58,200,463 |
| Fuquay-Varina |  | 421,506 |  | 20,208,234 | Selma |  | 168,764 |  | 7,381,021 |
| Garner |  | 1,224,907 |  | 37,628,916 | Shelby |  | 1,308,539 |  | 52,575,880 |
| Gastonia |  | 3,633,443 |  | 133,467,789 | Siler City |  | 290,247 |  | 12,748,781 |
| Goldsboro |  | 2,347,274 |  | 80,264,589 | Smithfield |  | 1,123,787 |  | 50,110,872 |
| Graham |  | 256,341 |  | 12,174,720 | Southern Pines |  | 1,047,607 |  | 36,952,083 |
| Greensboro |  | 14,264,306 |  | 612,433,484 | Spring Lake |  | 208,089 |  | 8,387,992 |
| Greenville |  | 3,291,829 |  | 133,316,159 | Statesville |  | 1,793,456 |  | 82,773,848 |
| Hamlet |  | 58,308 |  | 4,049,745 | Tarboro |  | 324,243 |  | 12,029,786 |
| Havelock |  | 198,189 |  | 8,284,525 | Thomasville |  | 635,054 |  | 27,077,740 |
| Henderson |  | 928,229 |  | 37,265,831 | Wake Forest |  | 353,698 |  | 12,866,848 |
| Hendersonville |  | 1,600,090 |  | 57,768,040 | Washington |  | 635,210 |  | 24,790,679 |
| Hickory |  | 4,115,368 |  | 149,996,564 | Waynesville |  | 892,280 |  | 31,779,499 |
| High Point |  | 3,094,546 |  | 147,217,904 | Whiteville |  | 689,370 |  | 26,006,485 |
| Hillsborough |  | 347,197 |  | 14,051,262 | Williamston |  | 333,374 |  | 13,133,739 |
| Hope Mills |  | 134,063 |  | 6,427,475 | Wilmington |  | 6,557,174 |  | 251,380,718 |
| Huntersville |  | 773,598 |  | 25,491,338 | Wilson |  | 1,800,870 |  | 69,930,519 |
| Indian Trail |  | 220,070 |  | 10,211,963 | Winston-Salem |  | 10,625,838 |  | 398,936,222 |
| Jacksonville |  | 2,319,965 |  | 76,873,829 |  |  |  |  |  |
| Kannapolis |  | 965,474 |  | 32,968,507 | TOTALS |  | 4,821,582 | \$ | 7,373,078,940 |

[^1]| Type of business | January 2001 Repo |  |  |  |  | Gross Collections* |  | Gross <br> Retail Sales** |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Gross Collections* |  | Gross |  | Type of business |  |  |  |  |
|  |  |  |  | Retail Sales** |  |  |  |  |  |
| $\mathbf{1 \%}$, 2\% and 3\% Retail Sales Group | \$ | 4,302,597 | \$ | 337,002,169 | Lumber and Building Material Group - 4\% | \$ | 30,085,484 | \$ | $\mathbf{1 , 0 1 4 , 9 8 0 , 8 6 8}$ |
| 001 Manufactured homes -2\% |  | 1,110,071 |  | 55,262,820 | 601 Sheet metal shops; steel fabricators |  | 1,440,003 |  | 80,313,744 |
| 002 Airplanes, boats, etc.-3\% |  | 532,749 |  | 17,662,066 | 602 Building hardware and machine stores |  | 164,657 |  | 8,493,775 |
| 009 Farm, mill, laundry machinery; fuel to |  |  |  |  | 603 Building material dealers |  | 19,799,257 |  | 567,468,966 |
| farmers, manufacturers, laundries; |  |  |  |  | 604 Cabinet shops |  | 856,796 |  | 28,352,181 |
| other-1\% |  | 2,659,777 |  | 264,077,283 | 605 Electrical, plumbing and heating supply dealers |  | 6,865,211 |  | 290,982,623 |
| Apparel Group - 4\% | \$ | 11,990,547 | \$ | 318,365,090 | 606 Monument and tombstone dealers |  | 28,148 |  | 2,488,031 |
| 101 Boot and shoe stores |  | 2,047,302 |  | 51,757,529 | 607 Others |  | 350,942 |  | 18,715,443 |
| 102 Clothing stores |  | 9,239,529 |  | 237,556,432 | 608 Storm window and door dealers |  | 580,468 |  | 18,166,105 |
| 103 Furriers |  | 55,725 |  | 1,582,865 |  |  |  |  |  |
| 104 Haberdasheries |  | 62,146 |  | 1,567,631 | Unclassified Group - 4\% | \$ | 84,106,085 | \$ | 3,570,835,442 |
| 105 Millinery shops |  | 4,361 |  | 137,156 | 701 Beauty and barber shops and |  |  |  |  |
| 106 Shoe repair shops |  | 140,248 |  | 3,580,115 | supply dealers |  | 934,537 |  | 33,450,516 |
| 107 Others |  | 441,236 |  | 22,183,362 | 702 Bookstores, school supply stores |  | 3,405,383 |  | 101,076,415 |
|  |  |  |  |  | 703 Newsstands |  | 497,680 |  | 13,508,512 |
| Automotive Group - 4\% | \$ | 14,812,212 | \$ | 1,557,959,786 | 704 Coal, wood, fuel oil, and bottled |  |  |  |  |
| 201 Motor vehicle dealers |  | 2,354,636 |  | 726,938,100 | gas dealers |  | 3,434,393 |  | 133,751,877 |
| 202 Service stations |  | 1,569,466 |  | 236,200,353 | 705 Feed stores, millers, hatcheries |  | 164,987 |  | 21,076,544 |
| 203 Garages |  | 1,552,048 |  | 90,488,990 | 706 Florists and nurseries |  | 1,483,448 |  | 49,274,984 |
| 204 Motorcycle and bicycle dealers |  | 887,107 |  | 34,522,540 | 707 Airplane dealers |  | 234,921 |  | 15,982,160 |
| 205 Automotive supply stores |  | 3,645,102 |  | 157,104,753 | 708 Hotels, motels, cottage rentals, etc. |  | 4,452,596 |  | 120,391,821 |
| 206 Others |  | 520,493 |  | 26,203,399 | 709 Office machine and supply dealers |  | 11,481,900 |  | 493,340,722 |
| 207 Oil and petroleum products dealers |  | 2,554,466 |  | 194,205,491 | 710 Funeral homes |  | 765,604 |  | 28,158,002 |
| 208 Tire dealers, recappers and repairers |  | 1,579,240 |  | 69,023,713 | 711 Others |  | 47,188,589 |  | 2,089,300,259 |
| 209 Manufactured home (mobile home) dealers |  | 149,654 |  | 23,272,447 | 712 Photographers, artists, photofinishers <br> 713 Printers, publishers, blueprinters, |  | 2,114,486 |  | 68,229,143 |
| Food Group - 4\% | \$ | 44,962,322 | \$ | 1,906,877,614 | engravers, etc. |  | 2,495,706 |  | 139,160,937 |
| 301 Bakeries |  | 234,092 |  | 9,872,463 | 714 Laundries, dry cleaners, etc. |  | 1,152,277 |  | 31,906,036 |
| 302 Candy and confectionery stores |  | 177,673 |  | 5,325,276 | 715 Hospitals, physicians, veterinarians, etc. |  | 690,467 |  | 47,374,100 |
| 303 Dairies and dairy bars |  | 194,443 |  | 5,433,612 | 716 Boat and marine supply dealers |  | 532,434 |  | 21,260,270 |
| 304 Grocery stores, meat markets, etc. |  | 15,327,999 |  | 1,123,491,786 | 717 Pet, hobby and craft shops |  | 1,541,695 |  | 50,576,064 |
| 305 Vending machine operators; drink stands |  | 1,605,313 |  | 45,661,329 | 718 Chemical, janitorial supplies and paper |  |  |  |  |
| 306 Restaurants, cafeterias, grills, |  |  |  |  | products dealers |  | 1,172,299 |  | 78,450,075 |
| snack bars, etc. |  | 26,286,883 |  | 681,225,130 | 719 Machine shops; locksmiths, etc. |  | 362,684 |  | 34,567,005 |
| 307 Others |  | 250,684 |  | 9,708,335 |  |  |  |  |  |
| 308 Taverns, nightclubs, etc. |  | 885,233 |  | 26,159,683 | Utility Services - $2.83 \%, 3 \%$ \& 6.5\% | \$ | 35,564,383 |  | *** |
| Furniture Group - 4\% | \$ | 14,135,502 | \$ | 471,652,094 | Total Retail Sales Group | \$ | 323,110,333 | \$ | 12,230,406,975 |
| 401 Furniture stores |  | 5,311,173 |  | 178,364,388 |  |  |  |  |  |
| 402 Household appliance dealers and repair services |  | 4,148,594 |  | 129,079,216 | 8\% Hwy. Use Tax - Motor Vehicle Leasing | \$ | 1,154,544 |  | *** |
| 403 Musical merchandise dealers |  | 1,239,773 |  | 34,681,221 | Use Tax Group | \$ | 22,725,917 |  | *** |
| 404 Industrial, office and store furniture |  |  |  |  | $9001 \%$ Use tax |  | 2,280,498 |  |  |
| and fixture dealers |  | 625,123 |  | 23,634,383 | $9014 \%$ Use tax |  | 20,371,912 |  |  |
| 405 Others |  | 233,138 |  | 9,712,869 | 902 2\% Use tax on manufactured homes |  | 67,049 |  |  |
| 406 Awning and venetian blind dealers |  | 89,531 |  | 2,435,823 | $3 \%$ Use tax on airplanes, boats |  | 6,458 |  |  |
| 407 Antique dealers; interior decorators |  | 1,296,860 |  | 41,029,714 |  |  |  |  |  |
| 408 Upholstery shops; floor covering dealers |  | 1,191,309 |  | 52,714,480 | Grand Total - All Groups | \$ | 346,990,794 | \$ | 12,230,406,975 |
| General Merchandise Group - 4\% | \$ | 83,151,201 | \$ | 3,052,733,912 |  |  |  |  |  |
| 501 Department stores |  | 13,140,798 |  | 331,383,787 |  |  |  |  |  |
| 502 Drugstores; drug and medical supply houses |  | 4,680,260 |  | 362,309,087 |  |  |  |  |  |
| 503 Dry goods stores; fabric and yarn shops |  | 338,348 |  | 10,639,026 |  |  |  |  |  |
| 504 Farm implement and supply stores |  | 1,099,391 |  | 55,150,131 |  |  |  |  |  |
| 505 Discount stores; general stores |  | 33,064,520 |  | 991,543,593 | * Gross collections reported during the month |  | anuary 2001 in |  |  |
| 506 Hardware stores |  | 2,027,634 |  | 66,508,363 | collections of registration fees, penalties, in | re | t, and sales an | d | tax. |
| 507 Jewelry stores; watch and clock |  |  |  |  |  |  |  |  |  |
| repair shops |  | 4,482,424 |  | 121,636,362 | ** Amounts shown are total taxable and nonta | ab | sales reported | on | sales |
| 508 Leather and leather goods stores |  | 108,972 |  | 3,235,011 | and use tax returns. Data reflect sales in De | cem | ber 2000 for $m$ | mer | hants |
| 509 Industrial machinery and supply dealers |  | 2,629,591 |  | 241,316,791 | filing monthly reports, and sales during the | per | od December 16 | 6, | 000, |
| 510 Secondhand goods stores; flea markets |  | 389,531 |  | 10,875,942 | through January 15, 2001, for merchants fi |  | semimonthly r |  |  |
| 511 Sporting goods stores; toy shops |  | 3,842,149 |  | 105,655,833 |  |  |  |  |  |
| 512 Variety stores; $5 \& 10$ specialty stores |  | 2,623,753 |  | 70,215,811 | *** Sales not presently tabulated. |  |  |  |  |
| 513 Others |  | 9,474,141 |  | 497,179,816 |  |  |  |  |  |
| 514 Paint, wallpaper, and glass stores |  | 1,022,745 |  | 37,864,601 |  |  |  |  |  |
| 515 Pawn shops; army surplus stores, etc. |  | 571,170 |  | 15,593,480 |  |  |  |  |  |
| 516 Road building equipment and supply dealers |  | 1,965,070 |  | 82,165,051 |  |  |  |  |  |
| 517 Gift and novelty shops; coin dealers |  | 1,690,706 |  | 49,461,227 |  |  |  |  |  |


[^0]:    * Gross collections reported during the month of January 2001 including collections of registration fees, penalties, interest, and sales and use tax.
    ** Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in December 2000 for merchants
    filing monthly reports, and sales during the period December 16, 2000, through January 15, 2001, for merchants filing semimonthly reports.

[^1]:    ${ }^{1}$ Estimated population as of July 1, 1994, prepared by the Office of State Planning.

    * Gross collections reported during the month of January 2001 including collections of registration fees, penalties, interest, and sales and use tax.
    ** Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in December 2000 for merchants filing monthly reports, and sales during the period December 16, 2000, through January 15, 2001, for merchants filing semimonthly reports.

