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 2003 Report Gross Gross Gross Gross Retail Sales** Retail Sales** County Collections* County Collections* \$ 4,019,131 \$ 149,601,303 \$ 1,157,838 41,368,198 Alamance Macon Alexander 376,572 19,378,192 Madison 115,000 6,544,430 131,353 16.082.795 Alleghany 5.331.183 Martin 440,241 317,460 13,437,248 28.821.518 Anson McDowell 622,613 Ashe 506,446 16,325,996 Mecklenburg 37,837,592 1,408,344,428 Avery 448,299 16,034,632 Mitchell 432,546 14,876,638 Beaufort 1.186.389 53,708,333 425,649 20,673,319 Montgomery Bertie 90.889 5,621,053 Moore 2,365,932 87.030.304 Bladen 405,577 17,561,137 Nash 3,104,841 129,018,244 297,113,912 Brunswick 1.845.546 66,908,387 New Hanover 8,467,525 9,662,967 319,435,543 103,534 4,401,562 Buncombe Northampton Burke 1,520,567 61,283,409 Onslow 3,412,342 105,739,319 Cabarrus 5,699,105 212,718,385 Orange 2,620,731 115,416,735 61,530,932 Caldwell 1,421,804 Pamlico 125,049 4.421.145 58,681 Camden 4,127,588 Pasquotank 1,228,304 45,640,964 Carteret 1,886,706 61,721,760 Pender 360,146 17,649,797 4,942,012 Caswell 97.397 114.211 4,605.297 Perquimans Catawba 5,757,461 219,021,570 Person 787,969 30,359,233 Chatham 742,713 33,520,909 4,766,242 164,698,888 Pitt Polk Cherokee 831,435 31,483,192 197,507 9,759,067 215.213 8,773,254 Randolph 2.449.607 91.258.773 Chowan Clay 132,744 8.300.266 Richmond 931.936 33,858,281 Cleveland 2,107,724 85,403,963 Robeson 2,324,229 80,025,867 Columbus 1,056,600 39.657.805 Rockingham 68.250.369 1.631.521 Craven 2,312,385 89,759,565 Rowan 2,894,140 106,858,658 Cumberland 8,297,651 271,848,515 Rutherford 1,340,303 49,906,572 Currituck 14,604,844 323,570 Sampson 1.032.180 43,144,170 1,986,238 60,499,387 Scotland 850,980 29,445,366 Dare 114,870,166 1,368,548 Davidson 2,704,946 Stanly 54.032.972 Davie 494,045 22,282,387 Stokes 354,123 16,086,149 Duplin 662,874 30.681.245 Surry 2,076,046 78.581.319 Durham 12,307,995 405,502,344 Swain 113,291 4,286,500 36,494,679 21,196,091 Edgecombe 928,724 Transvlvania 597,632 512,845,517 Forsyth 13,275,769 Tyrrell 30.339 1,130,116 Franklin 23,523,961 Union 2,808,044 126,365,426 577.241 Gaston 5,171,528 215,160,746 Vance 1,248,774 49,359,648 2,862,959 Gates 38,165 Wake 29,459,633 1,136,377,496 Graham 62,535 2,386,803 Warren 128,930 6.131.449 Granville 650,329 32,709,845 Washington 166,050 8.592.178 Greene 119,458 4,252,119 Watauga 1,962,826 59,233,352 Guilford 17,594,840 734,014,675 Wayne 3,125,736 105,033,841 Halifax 1.143.453 52.223.537 Wilkes 1.658.755 65,620,068 48,271,583 Harnett 1.319.352 Wilson 2,242,749 97.070.392 Haywood 1,589,175 55,350,267 Yadkin 411,745 17,251,434 Henderson 2.627.288 91.643.316 Yancey 213.266 7.412.134 2,683,358,489 Hertford 596,572 23,412,153 Foreign 86,196,037 Hoke 232,821 10,776,685 Utility services, *** Hyde 86.207 2.817.765 satellite, & liquor 55.461.399 *** Iredell 4.308.587 170,056,422 8% Hwy. use tax 2,077,436 Jackson 832,818 27,511,902 Johnston 2,804,333 111,596,412 52,393 2.076.093 Jones Lee 1,596,668 55,722,082 Lenoir 1,654,585 72,225,192 **TOTALS** 401,974,606

Lincoln

1,261,214

This report is not comparable to the January 2002 report; a one-time collections amount for payments was still in process on the January 2002 report. County, city, and business groups did not represent a full month of collections or retail sales; as a result, the change between 2002 and 2003 is overstated. Starting with the December 2001 report, monthly sales and use tax reports are not comparable to previous monthly reports. Effective October 16, 2001, the general state sales and use tax rate increased from 4% to 4.5%, requiring changes to the return. Prior to the change, use taxes were separately stated and taxable sales were not calculated for use taxes. The new return combines sales and use taxes, and taxable sales are computed on the total. Therefore, gross collections reflect the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.

12,459,636,866

^{53,392,745} * Gross collections reported during the month of January 2003 including collections of 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 2002.

^{***} Sales not presently tabulated.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY CITIES WITH POPULATION IN EXCESS OF $5,000^1$

January 2003 Report

City	Gross	Gross Retail Sales**	City	Gross Collections*	Gross
City	Collections*		City		Retail Sales**
Albemarle	\$ 965,068	\$ 37,196,542	Kings Mountain	\$ 251,798	10,119,079
Apex	548,749	23,436,020	Kinston	1,365,908	56,780,954
Archdale	144,697	6,609,375	Knightdale	368,538	11,802,759
Asheboro	1,260,762	43,721,810	Laurinburg	693,980	24,033,024
Asheville	7,850,195	245,167,446	Lenoir	945,838	40,115,020
Belmont	280,636	20,922,915	Lewisville	44,222	2,486,803
Bessemer City	38,868	6,744,670	Lexington	1,263,432	47,852,924
Black Mountain	190,082	12,676,823	Lincolnton	671,346	26,785,864
Boone	1,375,567	43,252,402	Lumberton	1,602,556	51,115,495
Brevard	444,936	15,855,373	Matthews	2,120,704	69,125,790
Burlington	3,060,971	104,610,778	Mebane	288,128	16,404,867
Carrboro	257,738	11,305,210	Mint Hill	100,337	7,713,571
Cary	4,879,165	192,586,577	Monroe	1,693,262	76,967,041
Chapel Hill	1,733,611	77,833,240	Mooresville	1,724,653	60,522,056
Charlotte	28,456,581	1,095,072,679	Morehead City	1,176,523	35,246,241
Cherryville	95,576	5,218,490	Morganton	1,134,771	43,436,677
Clayton	342,436	12,625,169	Morrisville	595,115	24,596,795
Clayton	349,514	15,441,608	Mt. Airy	1,244,123	47,398,750
Clinton	731,826			63,203	
		28,605,708	Mt. Holly		2,842,690
Concord	3,451,238	138,294,513	New Bern	1,786,046	59,913,627
Conover	273,044	18,526,517	Newton	216,958	9,987,571
Cornelius	549,213	21,602,369	Oak Island	6,400	166,249
Davidson	96,478	5,297,968	Oxford	379,882	18,299,429
Dunn	831,804	28,864,044	Pinehurst	210,199	11,135,924
Durham	10,531,043	333,466,600	Raleigh	18,403,769	690,941,297
Eden	530,381	17,545,922	Reidsville	463,805	25,545,095
Edenton	184,652	6,681,302	Roanoke Rapids	831,125	33,692,247
Elizabeth City	1,076,596	36,093,129	Rockingham	705,244	22,903,607
Elon	22,423	2,076,556	Rocky Mount	2,849,113	100,210,071
Fayetteville	6,627,209	217,234,016	Roxboro	635,746	22,935,005
Forest City	496,888	16,122,386	Salisbury	1,946,589	66,382,380
Fuquay-Varina	593,764	21,215,245	Sanford	1,439,832	48,422,554
Garner	1,463,764	41,258,577	Selma	167,531	7,210,258
Gastonia	4,176,665	144,788,057	Shelby	1,298,794	51,449,594
Goldsboro	2,531,155	81,079,797	Siler City	400,677	15,580,356
Graham	249,928	11,341,461	Smithfield	1,343,480	50,672,683
Greensboro	12,786,208	492,796,249	Southern Pines	1,180,759	38,364,952
Greenville	3,702,600	123,858,645	Spring Lake	229,632	7,133,806
Hamlet	65,885	3,738,008	Statesville	1,867,017	75,334,508
Havelock	179,317	8,910,702	Summerfield	21,934	1,366,753
Henderson	993,850	36,184,467	Tarboro	384,728	13,324,712
Hendersonville	1,924,434	61,498,926	Thomasville	751,926	32,558,817
Hickory	4,201,887	141,687,815	Trinity	7,101	163,562
High Point	3,081,126	149,201,928	Wake Forest	492,345	19,294,265
Hillsborough	381,300	17,147,788	Washington	673,682	24,642,815
Holly Springs	54,160	2,772,757	Waynesville	950,355	30,800,885
Hope Mills	393,434	14,630,102	Weddington	33,175	1,645,495
Huntersville	988,537	34,391,965	Whiteville	757,518	25,914,482
Indian Trail	221,429	11,851,396	Williamston	333,204	11,895,040
Jacksonville	2,812,336	85,237,853	Wilmington	6,451,083	225,764,803
Kannapolis	1,100,906	36,768,844	Wilson	1,919,411	75,001,707
Kernersville	1,007,210	49,380,925	Winston-Salem	9,506,743	373,646,240
Kill Devil Hills	429,656	13,125,558	motor buton	2,200,712	2.2,010,210
King	131,619	7,696,184	TOTALS	\$ 197,143,356	\$ 7,278,898,595
ixilig	131,017	1,070,104	IUIALO	φ 171,143,330	Ψ 1,410,070,393

¹ Estimated population as of April 1, 2000, prepared by the U. S. Department of Commerce, Bureau of the Census.

This report is not comparable to the January 2002 report; a one-time collections amount for payments was still in process on the January 2002 report. County, city, and business groups did not represent a full month of collections or retail sales; as a result, the change between 2002 and 2003 is overstated.

Starting with the December 2001 report, monthly sales and use tax reports are not comparable to previous monthly reports. Effective October 16, 2001, the general state sales and use tax rate increased from 4% to 4.5%, requiring changes to the return. Prior to the change, use taxes were separately stated and taxable sales were not calculated for use taxes. The new return combines sales and use taxes, and taxable sales are computed on the total. Therefore, gross collections reflect the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.

^{*} Gross collections reported during the month of January 2003 including collections of 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 2002.

TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY TYPES OF BUSINESSES

				<u>.</u>	2003 Report				
Type of business		Gross Collections*		Gross Retail Sales**	Type of business		Gross Collections*		Gross Retail Sales**
1%, 2% and 3% Tax Group	\$	4,819,780	¢	413,543,931	Lumber & Building Material Group - 4.5%	¢	30,072,889	¢	849,421,272
001 Manufactured homes - 2%	φ	801,395	φ	39,688,303	601 Sheet metal shops; steel fabricators	φ	1,207,412	Ψ	46,581,309
002 Airplanes, boats, etc 3%		370,162		12,310,597	602 Building hardware and machine stores		198,171		7,664,891
002 Airplanes, boats, etc 570		370,102		12,310,377	603 Building material dealers		21.052.874		553,763,574
farmers, manufacturers, laundries;					604 Cabinet shops		995,255		28,247,367
other - 1%		3,648,223		361,545,031	605 Electrical, plumbing and heating		775,235		20,247,307
1,0		3,040,223		301,343,031	supply dealers		5,759,267		179,805,785
Apparel Group - 4.5%	\$	14,273,387	\$	332,655,189	606 Monument and tombstone dealers		31,115		2,388,103
101 Boot and shoe stores	Ψ	2,167,823	Ψ	48,610,822	607 Others		321,938		17,408,194
102 Clothing stores		11,072,052		254,008,270	608 Storm window and door dealers		506,858		13,562,049
03 Furriers		18,991		647,730	ooo storm window and door dearers		200,020		10,002,0.7
104 Haberdasheries		47,260		1,052,887	Unclassified Group - 4.5%	\$	123,100,197	\$	3,911,364,000
105 Millinery shops		9,988		230,114	701 Beauty and barber shops and	Ψ	120,100,15.	Ψ	0,511,001,000
106 Shoe repair shops		194,992		4,573,197	supply dealers		956,930		31,690,532
107 Others		762,280		23,532,169	702 Bookstores, school supply stores		3,494,939		82,683,757
		,			703 Newsstands		527,397		13,587,693
Automotive Group - 4.5%	\$	16,390,106	\$	1,341,050,984	704 Coal, wood, fuel oil, and bottled		,		- , ,
201 Motor vehicle dealers	_	2,764,598	_	621,590,432	gas dealers		2,574,034		89,922,875
202 Service stations		1,665,096		112,909,980	705 Feed stores, millers, hatcheries		189,112		18,551,141
203 Garages		1,597,263		74,012,236	706 Florists and nurseries		1,466,709		45,059,484
204 Motorcycle and bicycle dealers		1,062,958		35,319,048	707 Airplane dealers		559,175		31,524,087
205 Automotive supply stores		4,396,692		198,064,281	708 Hotels, motels, cottage rentals, etc.		8,421,217		200,461,658
206 Others		480,668		25,975,188	709 Office machine and supply dealers		9,618,118		323,608,094
207 Oil and petroleum products dealers		2,523,208		197,274,315	710 Funeral homes		855,558		27,946,729
208 Tire dealers, recappers and repairers		1,625,710		51,559,550	711 Others		82,319,757		2,588,405,985
209 Manufactured home (mobile home) dealers	s	273,912		24,345,954	712 Photographers, artists, photofinishers		2,157,371		59,068,996
		,,,		_ :,= :=,= = :	713 Printers, publishers, blueprinters,		_,,		,,
Food Group - 4.5%	\$	47,574,437	\$	2,017,516,970	engravers, etc.		2,264,042		120,341,431
301 Bakeries		264,601		11,760,321	714 Laundries, dry cleaners, etc.		1,026,370		25,867,543
302 Candy and confectionery stores		227,973		6,452,524	715 Hospitals, physicians, veterinarians, etc.		1,684,902		61,369,106
303 Dairies and dairy bars		218,702		5,251,875	716 Boat and marine supply dealers		588,752		23,352,307
304 Grocery stores, meat markets, etc.		15,157,350		1,238,408,366	717 Pet, hobby and craft shops		2,544,508		71,285,403
305 Vending machine operators; drink stands		1,279,808		35,806,032	718 Chemical, janitorial supplies and paper				
306 Restaurants, cafeterias, grills,					products dealers		1,492,631		68,471,423
snack bars, etc.		28,944,264		672,680,627	719 Machine shops; locksmiths, etc.		358,677		28,165,756
307 Others		301,921		14,140,905					
308 Taverns, nightclubs, etc.		1,179,819		33,016,320					
Furniture Group - 4.5%	\$	15,293,916	\$	435,525,503					
401 Furniture stores		5,303,300		161,506,297	Total Retail Sales and Use Group	\$	344,435,771	\$	12,459,636,866
402 Household appliance dealers and									
repair services		5,323,366		137,232,893	Utility Services, Satellite and Liquor -				
403 Musical merchandise dealers		995,420		26,466,906	2.83%, 3%, 5% and 6%	\$	55,461,399		***
404 Industrial, office and store furniture									
and fixture dealers		614,384		17,532,626	8% Hwy. Use Tax - Motor Vehicle Leasing	\$	2,077,436		***
405 Others		238,198		12,628,768					
406 Awning and venetian blind dealers		75,119		2,316,881					
407 Antique dealers; interior decorators		1,343,109		36,194,809					
408 Upholstery shops; floor covering dealers		1,401,020		41,646,323					
					Grand Total - All Groups	\$	401,974,606	\$	12,459,636,866
General Merchandise Group - 4.5%	\$		\$	3,158,559,017					
501 Department stores		11,217,279		264,744,943	*6			,	··
502 Drugstores; drug and medical					* Gross collections reported during the month		•	icluc	iing
supply houses		4,333,465		415,710,327	collections of penalties, interest, and sales			,	1
503 Dry goods stores; fabric and yarn shops		339,708		12,011,685	** Amounts shown are total taxable and nontaxable sales reported on sales				
504 Farm implement and supply stores		1,068,293		53,881,832	and use tax returns. Data reflect sales in December 2002.				
505 Discount stores; general stores		40,598,213		1,176,300,730	*** Sales not presently tabulated.				
506 Hardware stores		2,085,401		55,332,999	m.				
507 Jewelry stores; watch and clock				100000	This report is not comparable to the Januar				
repair shops		4,445,276		106,642,397	amount for payments was still in process on the January 2002 report.				
508 Leather and leather goods stores		91,425		2,516,537	County, city, and business groups did not represent a full month of collections or				
509 Industrial machinery and supply dealers		3,004,702		176,783,339	retail sales; as a result, the change between 2002 and 2003 is overstated.				
510 Coopedhand goods stores floo mortrats		760 730		11 335 607	Storting with the Hecember 2001 report month	11X7 C	alac and lica tax	ran	Orte are not

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North Carolina Department of Revenue Raleigh, North Carolina 27640 http://www.dor.state.nc.us

11,335,607

99,535,266

28,171,272

16,261,596

53,030,094

41,243,981

524,585,995

120,470,417

460,730

4,817,466

4,313,031

723,084

555,913

1,585,175

1,708,876

11,563,021

510 Secondhand goods stores; flea markets

511 Sporting goods stores; toy shops 512 Variety stores; 5 & 10 specialty stores

514 Paint, wallpaper, and glass stores

515 Pawn shops; army surplus stores, etc. 516 Road building equipment and supply dealers

517 Gift and novelty shops; coin dealers

513 Others