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

| County |  | Gross Collections* |  | Gross Retail Sales** | County |  | Gross Collections* |  | Gross Retail Sales** |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alamance | \$ | 4,019,131 | \$ | 149,601,303 | Macon | \$ | 1,157,838 | \$ | 41,368,198 |
| Alexander |  | 376,572 |  | 19,378,192 | Madison |  | 115,000 |  | 6,544,430 |
| Alleghany |  | 131,353 |  | 5,331,183 | Martin |  | 440,241 |  | 16,082,795 |
| Anson |  | 317,460 |  | 13,437,248 | McDowell |  | 622,613 |  | 28,821,518 |
| 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 | Montgomery |  | 425,649 |  | 20,673,319 |
| 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 |
| Brunswick |  | 1,845,546 |  | 66,908,387 | New Hanover |  | 8,467,525 |  | 297,113,912 |
| Buncombe |  | 9,662,967 |  | 319,435,543 | Northampton |  | 103,534 |  | 4,401,562 |
| 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 |
| Caldwell |  | 1,421,804 |  | 61,530,932 | Pamlico |  | 125,049 |  | 4,421,145 |
| Camden |  | 58,681 |  | 4,127,588 | Pasquotank |  | 1,228,304 |  | 45,640,964 |
| Carteret |  | 1,886,706 |  | 61,721,760 | Pender |  | 360,146 |  | 17,649,797 |
| Caswell |  | 97,397 |  | 4,942,012 | Perquimans |  | 114,211 |  | 4,605,297 |
| Catawba |  | 5,757,461 |  | 219,021,570 | Person |  | 787,969 |  | 30,359,233 |
| Chatham |  | 742,713 |  | 33,520,909 | Pitt |  | 4,766,242 |  | 164,698,888 |
| Cherokee |  | 831,435 |  | 31,483,192 | Polk |  | 197,507 |  | 9,759,067 |
| Chowan |  | 215,213 |  | 8,773,254 | Randolph |  | 2,449,607 |  | 91,258,773 |
| 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 |  | 1,631,521 |  | 68,250,369 |
| 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 |  | 323,570 |  | 14,604,844 | Sampson |  | 1,032,180 |  | 43,144,170 |
| Dare |  | 1,986,238 |  | 60,499,387 | Scotland |  | 850,980 |  | 29,445,366 |
| Davidson |  | 2,704,946 |  | 114,870,166 | Stanly |  | 1,368,548 |  | 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 |
| Edgecombe |  | 928,724 |  | 36,494,679 | Transylvania |  | 597,632 |  | 21,196,091 |
| Forsyth |  | 13,275,769 |  | 512,845,517 | Tyrrell |  | 30,339 |  | 1,130,116 |
| Franklin |  | 577,241 |  | 23,523,961 | Union |  | 2,808,044 |  | 126,365,426 |
| Gaston |  | 5,171,528 |  | 215,160,746 | Vance |  | 1,248,774 |  | 49,359,648 |
| Gates |  | 38,165 |  | 2,862,959 | 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 |
| Harnett |  | 1,319,352 |  | 48,271,583 | 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 |
| Hertford |  | 596,572 |  | 23,412,153 | Foreign |  | 86,196,037 |  | 2,683,358,489 |
| 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 |  |  |  |  |  |
| Jones |  | 52,393 |  | 2,076,093 |  |  |  |  |  |
| Lee |  | 1,596,668 |  | 55,722,082 |  |  |  |  |  |
| Lenoir |  | 1,654,585 |  | 72,225,192 |  |  |  |  |  |
| Lincoln |  | 1,261,214 |  | 53,392,745 | TOTALS | \$ | 401,974,606 | \$ | 12,459,636,866 |

[^0]January 2003 Report

| City | Gross |  | Gross |  | City | GrossCollections* |  | GrossRetail Sales** |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Collections* |  | 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 |
| Clemmons |  | 349,514 |  | 15,441,608 | Mt. Airy |  | 1,244,123 |  | 47,398,750 |
| Clinton |  | 731,826 |  | 28,605,708 | Mt. Holly |  | 63,203 |  | 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 |  |  |  |  |  |
| King |  | 131,619 |  | 7,696,184 | TOTALS | \$ | 197,143,356 | \$ | 7,278,898,595 |

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

* 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.
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.

TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY TYPES OF BUSINESSES
January 2003 Report

| Type of business | Gross Collections* |  | Gross <br> Retail Sales** |  | Type of business | Gross Collections* |  | Gross <br> 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 - $2 \%$ |  | 801,395 |  | 39,688,303 | 601 Sheet metal shops; steel fabricators |  | 1,207,412 |  | 46,581,309 |
| 002 Airplanes, boats, etc.- 3\% |  | 370,162 |  | 12,310,597 | 602 Building hardware and machine stores |  | 198,171 |  | 7,664,891 |
| 009 Farm, mill, laundry machinery; fuel to |  |  |  |  | 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 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 |  | 2,167,823 |  | 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 |
| 103 Furriers |  | 18,991 |  | 647,730 |  |  |  |  |  |
| 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 |  |  |  |  |
| 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 |  | 273,912 |  | 24,345,954 | 712 Photographers, artists, photofinishers |  | 2,157,371 |  | 59,068,996 |
| Food Group - 4.5\% | \$ | 47,574,437 | \$ | 2,017,516,970 | 713 Printers, publishers, blueprinters, 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\% | \$ | 92,911,059 | \$ | 3,158,559,017 |  |  |  |  |  |
| 501 Department stores |  | 11,217,279 |  | 264,744,943 |  |  |  |  |  |
| 502 Drugstores; drug and medical supply houses |  | 4,333,465 |  | 415,710,327 | * Gross collections reported during the month collections of penalties, interest, and sales |  | anuary 2003 use tax. |  |  |
| 503 Dry goods stores; fabric and yarn shops |  | 339,708 |  | 12,011,685 | ** Amounts shown are total taxable and nonta |  | e sales reported | on | sales |
| 504 Farm implement and supply stores |  | 1,068,293 |  | 53,881,832 | and use tax returns. Data reflect sales in De |  | ber 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 |  |  |  |  |  |
| 507 Jewelry stores; watch and clock repair shops |  | 4,445,276 |  | 106,642,397 | This report is not comparable to the January amount for payments was still in process on |  | 02 report; a o January 2002 |  | ne collections |
| 508 Leather and leather goods stores |  | 91,425 |  | 2,516,537 | County, city, and business groups did not rep | res | ent a full mon |  | collections or |
| 509 Industrial machinery and supply dealers |  | 3,004,702 |  | 176,783,339 | retail sales; as a result, the change between 2 |  | and 2003 is 0 |  |  |
| 510 Secondhand goods stores; flea markets |  | 460,730 |  | 11,335,607 | Starting with the December 2001 report, month |  | ales and use tax |  | orts are not |
| 511 Sporting goods stores; toy shops |  | 4,817,466 |  | 120,470,417 | comparable to previous monthly reports. Effective |  | October 16, 20 |  | he general |
| 512 Variety stores; $5 \& 10$ specialty stores |  | 4,313,031 |  | 99,535,266 | state sales and use tax rate increased from $4 \%$ to | 4.5 | \%, requiring c |  | es to the |
| 513 Others |  | 11,563,021 |  | 524,585,995 | return. Prior to the change, use taxes were sepa | rate | ly stated and ta | xab | sales |
| 514 Paint, wallpaper, and glass stores |  | 723,084 |  | 28,171,272 | were not calculated for use taxes. The new retu | rn c | ombines sales | d | use taxes, |
| 515 Pawn shops; army surplus stores, etc. |  | 555,913 |  | 16,261,596 | and taxable sales are computed on the total. Th | ref | ore, gross colle |  | s reflect |
| 516 Road building equipment and supply dealers |  | 1,585,175 |  | 53,030,094 | the $1 / 2 \%$ tax rate increase, and gross retail sales | ref | ect taxable sal | s | mputed |
| 517 Gift and novelty shops; coin dealers |  | 1,708,876 |  | 41,243,981 | on the combined total of sales and use taxes. |  |  |  |  |

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[^0]:    * 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.
    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.

