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
October 2002 Report

October 2002 Report								
<i>C</i>	Gross	Gross		Gross	Gross			
County	Collections*	Retail Sales**	County	Collections*	Retail Sales**			
Alamance	\$ 3,735,047	\$ 152,887,653	Macon	\$ 1,184,329	\$ 39,731,563			
Alexander	376,955	19,272,896	Madison	168,599	9,145,530			
Alleghany	171,613	6,883,855	Martin	384,907	15,665,714			
Anson	271,338	12,242,285	McDowell	587,627	33,902,086			
Ashe	467,689	21,481,620	Mecklenburg	37,677,918	1,392,337,712			
Avery	474,851	18,021,931	Mitchell	373,712	15,661,550			
Beaufort	1,042,411	50,724,406	Montgomery	396,084	22,064,633			
Bertie	159,074	7,405,353	Moore	2,178,126	84,635,542			
Bladen	457,905	24,997,862	Nash	2,663,918	122,484,506			
Brunswick	2,111,022	77,162,600	New Hanover	8,364,802	312,698,082			
Buncombe	8,497,238	290,067,662	Northampton	99,758	4,486,339			
Burke	1,360,240	71,468,732	Onslow	2,826,639	102,210,672			
Cabarrus	4,625,081	181,518,476	Orange	3,003,184	126,853,217			
Caldwell	1,328,950	56,388,924	Pamlico	136,775	5,262,295			
Camden	75,371	3,834,264	Pasquotank	1,040,778	43,763,454			
Carteret	2,194,876	79,356,017	Pender	498,805	22,932,182			
Caswell	107,909	5,779,710	Perquimans	92,288	3,705,120			
Catawba	5,033,317	210,312,641	Person	714,130	31,861,448			
Chatham	691,388	35,091,189	Pitt	4,164,145	150,714,471			
Cherokee	729,992	34,504,701	Polk	215,777	11,086,881			
Chowan	223,813	8,733,082	Randolph	2,273,332	103,639,579			
Clay	147,745	10,063,170	Richmond	826,176	30,935,298			
Cleveland	1,995,833	81,871,057	Robeson	1,945,718	74,637,248			
Columbus	899,932	38,285,685	Rockingham	1,351,962	62,531,327			
Craven	2,097,799	82,320,525	Rowan	2,442,688	97,517,374			
Cumberland	6,946,523	253,276,102	Rutherford	1,055,592	39,815,187			
Currituck	763,739	26,285,332	Sampson	855,342	41,343,851			
Dare	4,085,242	116,114,930	Scotland	925,405	28,304,854			
Davidson	2,516,283	118,038,814	Stanly	1,332,343	53,652,440			
Davie	484,554	22,903,965	Stokes	459,219	19,905,835			
Duplin	672,774	30,076,740	Surry	1,812,933	77,013,628			
Durham	11,340,210	385,072,546	Swain	201,101	7,791,512			
Edgecombe	984,521	37,236,198	Transylvania	687,517	23,850,229			
Forsyth	12,253,707	523,346,028	Tyrrell	43,942	1,659,701			
Franklin	622,618	26,907,299	Union	2,811,509	125,544,652			
Gaston	3,979,672	182,186,275	Vance	1,027,706	45,786,786			
Gaston	39,154	3,508,071	Wake	28,406,850	1,090,630,371			
Graham	105,135	4,311,263	Warren	153,272	8,224,757			
Granville	581,749	31,888,668	Washington	189,492	8,925,265			
Greene	100,836	4,367,659	Watauga	2,007,264	65,939,596			
Guilford	18,008,703	749,726,816	Wayne	2,617,891	98,326,144			
Halifax	857,159	45,343,661	Wilkes	1,380,158	59,906,912			
Harnett	1,198,581	56,005,742	Wilson	2,071,908	94,864,020			
Haywood	1,533,063	58,185,454	Yadkin	502,341	24,012,275			
Henderson	2,425,698	98,317,290	Yancey	271,548	9,550,580			
Hertford	574,326	22,178,232	Foreign	56,881,082	1,968,304,118			
			Utility services,	30,661,062	1,908,304,118			
Hoke Hyde	184,838 180,481	10,177,363 4,999,487	satellite, & liquor	53,042,570	***			
Iredell	3,974,319		• •		***			
Jackson	3,974,319 914,917	154,262,370 29,687,486	8% Hwy. use tax	2,329,512	- and and and			
Johnston	2,584,401	110,681,349						
Jones	2,584,401 74,944	2,740,649						
Lee	1,404,050	59,886,153						
Lee	1,404,030 1,468,418	71,372,960						
			TOTALS	¢ 257 020 020	¢ 11 ∠00 070 054			
Lincoln	1,104,259	47,301,220	TOTALS	\$ 357,920,938	\$ 11,680,878,954			

^{*} Gross collections reported during the month of October 2002 including collections of penalties, interest, and sales and use tax.

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.

^{**} Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in September 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 $5,000^1$

October 2002 Report

	Gross	Gross	-	Gross	Gross
City	Collections*	Retail Sales**	City	Collections*	Retail Sales**
Albemarle	\$ 854,735	\$ 33,166,790	Kings Mountain	\$ 176,491	8,195,290
Apex	760,023	30,182,348	Kinston	1,203,011	59,326,040
Archdale	182,167	8,770,984	Knightdale	318,164	11,127,122
Asheboro	1,036,270	38,715,552	Laurinburg	526,505	21,118,278
Asheville	6,272,890	209,686,554	Lenoir	799,176	33,783,677
Belmont	202,178	20,228,683	Lewisville	59,264	4,227,695
Bessemer City	64,810	6,360,990	Lexington	1,067,605	47,028,984
Black Mountain	204,232	9,651,071	Lincolnton	491,698	21,194,633
Boone	1,320,520	46,925,886	Lumberton	1,201,451	43,113,559
Brevard	461,915	16,009,192	Matthews	1,732,889	56,753,359
Burlington	2,496,807	99,493,677	Mebane	278,157	13,578,026
Carrboro	354,017	17,576,394	Mint Hill	86,442	6,229,077
Cary	3,883,582	170,645,093	Monroe	1,535,808	72,459,946
Chapel Hill	1,906,196	80,126,789	Mooresville	1,573,315	53,845,943
Charlotte	28,697,409	1,099,701,064	Morehead City	1,150,659	38,289,590
Cherryville	107,299	5,239,901	Morganton	914,480	49,479,933
Clayton	311,535	14,489,463	Morrisville	412,899	19,560,996
Clemmons	319,162	14,234,417	Mt. Airy	989,148	43,208,396
Clinton	548,497	23,623,969	Mt. Holly	88,880	4,397,276
Concord	2,676,248	108,586,388	New Bern	1,514,510	53,429,221
Conover	267,375	20,098,829	Newton	230,234	10,987,657
Cornelius	545,200	20,233,443	Oak Island	10,476	251,202
Davidson	173,206	6,368,745	Oxford	347,958	18,043,387
Dunn	640,586	26,343,673	Pinehurst	334,018	14,192,540
Durham	9,974,196	322,529,113	Raleigh	17,517,765	645,837,336
Eden	399,934	14,967,142	Reidsville	410,002	25,630,826
Edenton	192,679	7,441,421	Roanoke Rapids	558,222	25,719,271
Elizabeth City	938,806	34,263,239	Rockingham	590,480	19,846,058
Elon	25,393	1,584,596	Rocky Mount	2,386,488	97,315,187
Fayetteville	5,535,741	200,869,550	Roxboro	533,665	21,434,766
Forest City	374,330	13,437,925	Salisbury	1,626,593	58,118,270
Fuquay-Varina	455,787	20,167,020	Sanford	1,203,349	51,555,821
Garner	1,218,891	39,545,521	Selma	141,497	6,690,292
Gastonia	3,074,180	117,982,078	Shelby	1,169,029	48,065,969
Goldsboro	2,130,890	77,169,390	Siler City	337,470	14,601,666
Graham	351,690	17,643,076	Smithfield	944,434	41,226,261
Greensboro	12,450,455	494,139,975	Southern Pines	953,742	30,690,889
Greenville	3,274,463	112,793,114	Spring Lake	207,862	7,917,076
Hamlet	52,936	3,798,984	Statesville	1,761,943	70,348,104
Havelock	204,446	9,451,043	Summerfield	35,945	2,411,733
Henderson	771,570	33,523,765	Tarboro	307,534	11,648,260
Hendersonville	1,580,706	58,909,382	Thomasville	703,219	33,416,941
Hickory	3,667,051	132,401,506	Trinity	5,073	126,673
High Point	2,799,418	130,484,518	Wake Forest	431,037	18,268,069
Hillsborough	425,286	18,786,419	Washington	494,585	23,026,738
Holly Springs	82,627	3,137,826	Waynesville	728,761	28,723,377
Hope Mills	317,997	14,004,800	Weddington	8,496	616,540
Huntersville	865,204	29,449,132	Whiteville	533,542	21,553,132
Indian Trail	308,724	12,693,691	Williamston	283,248	9,696,447
Jacksonville	2,162,920	75,220,687	Wilmington	6,419,059	243,420,677
Kannapolis	727,519	26,889,378	Wilson	1,803,681	76,399,992
Kernersville	1,052,495	48,523,462	Winston-Salem	8,561,080	381,649,762
Kill Devil Hills	709,037	18,967,415			
King	154,645	9,888,443	TOTALS	\$ 178,267,913	\$ 6,946,901,466

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

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^{**} Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in September 2002.

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

					2002 Report				
Type of business		Gross		Gross	Type of business		Gross		Gross
	_	Collections*	_	Retail Sales**	V 1	_	Collections*		Retail Sales**
1%, 2% and 3% Tax Group	\$	5,395,392	\$	449,722,974	Lumber & Building Material Group - 4.5%	\$	38,363,507	\$	1,071,243,664
001 Manufactured homes - 2%		908,620		44,405,591	601 Sheet metal shops; steel fabricators		1,512,674		72,011,711
002 Airplanes, boats, etc 3%		631,838		20,981,085	602 Building hardware and machine stores		247,772		9,678,709
009 Farm, mill, laundry machinery; fuel to					603 Building material dealers		25,960,547		661,205,842
farmers, manufacturers, laundries;					604 Cabinet shops		1,117,567		32,464,106
other - 1%		3,854,934		384,336,298	605 Electrical, plumbing and heating				
					supply dealers		8,195,568		248,400,453
Apparel Group - 4.5%	\$	9,573,259	\$	233,684,075	606 Monument and tombstone dealers		44,503		3,660,594
101 Boot and shoe stores		1,358,250		30,590,253	607 Others		528,305		23,634,572
102 Clothing stores		7,250,774		168,813,014	608 Storm window and door dealers		756,572		20,187,677
103 Furriers		2,106		87,107					
104 Haberdasheries		24,224		540,650	Unclassified Group - 4.5%	\$	96,691,384	\$	3,430,700,341
105 Millinery shops		10,698		298,423	701 Beauty and barber shops and				
106 Shoe repair shops		144,565		3,453,971	supply dealers		887,478		29,459,700
107 Others		782,642		29,900,657	702 Bookstores, school supply stores		2,748,814		80,096,467
		,			703 Newsstands		550,768		19,146,331
Automotive Group - 4.5%	\$	17,470,306	\$	1,418,526,510	704 Coal, wood, fuel oil, and bottled		,		- , - ,
201 Motor vehicle dealers	Ψ	3,059,645	Ψ	667,283,683	gas dealers		1,180,491		58,382,079
202 Service stations		1,958,483		127,593,585	705 Feed stores, millers, hatcheries		204,519		16,226,599
203 Garages		1,861,054		87,545,417	706 Florists and nurseries		1,293,382		46,192,531
204 Motorcycle and bicycle dealers		776,210		32,801,164	700 Profiss and indiseries 707 Airplane dealers		750,232		35,103,421
				194,978,401	707 Amplane dealers 708 Hotels, motels, cottage rentals, etc.		8,243,517		
205 Automotive supply stores		4,924,517							197,221,071
206 Others		404,821		27,997,111	709 Office machine and supply dealers		10,194,320		365,994,917
207 Oil and petroleum products dealers		2,131,425		171,573,476	710 Funeral homes		756,414		23,893,298
208 Tire dealers, recappers and repairers		1,945,283		77,354,369	711 Others		57,668,749		2,023,802,982
209 Manufactured home (mobile home) dealers	S	408,868		31,399,304	712 Photographers, artists, photofinishers 713 Printers, publishers, blueprinters,		1,799,939		56,582,388
Food Group - 4.5%	\$	54,054,948	\$	2,170,898,205	engravers, etc.		2,790,789		165,327,264
301 Bakeries	φ	306,822	φ	12,106,229	714 Laundries, dry cleaners, etc.				28,672,364
							1,136,772		
302 Candy and confectionery stores		172,333 319,114		4,349,686 7,850,443	715 Hospitals, physicians, veterinarians, etc.		2,357,290		83,691,966 26,396,157
303 Dairies and dairy bars					716 Boat and marine supply dealers		566,373		
304 Grocery stores, meat markets, etc.		17,817,315		1,317,768,095	717 Pet, hobby and craft shops		1,366,504		49,242,580
305 Vending machine operators; drink stands		2,605,072		65,018,620	718 Chemical, janitorial supplies and paper		1.757.406		02 205 756
306 Restaurants, cafeterias, grills,		24 450 422		500 555 040	products dealers		1,757,486		93,395,759
snack bars, etc.		31,478,432		722,765,943	719 Machine shops; locksmiths, etc.		437,546		31,872,467
307 Others		295,520		12,987,565					
308 Taverns, nightclubs, etc.		1,060,340		28,051,624					
Furniture Group - 4.5%	\$	13,626,410	\$	396,695,348					
401 Furniture stores		5,406,222		161,874,332	Total Retail Sales and Use Group	\$	302,548,857	\$	11,680,878,954
402 Household appliance dealers and					•				
repair services		3,298,612		86,724,937	Utility Services, Satellite and Liquor -				
403 Musical merchandise dealers		733,980		20,039,098	2.83%, 3%, 5% and 6%	\$	53,042,570		***
404 Industrial, office and store furniture		,		.,,		-	,- :=,- : -		
and fixture dealers		734,080		27,053,752	8% Hwy. Use Tax - Motor Vehicle Leasing	\$	2,329,512		***
405 Others		211,996		6,483,227	070 Hwy. Ose Tax - Motor Venicle Leasing	Ψ	2,527,512		
406 Awning and venetian blind dealers		131,828		3,424,677					
407 Antique dealers; interior decorators		1,298,022							
408 Upholstery shops; floor covering dealers				35,371,832					
408 Ophoistery shops; floor covering dealers		1,811,670		55,723,493	Grand Total - All Groups	\$	357,920,938	•	11,680,878,954
General Merchandise Group - 4.5%	\$	67,373,651	\$	2,509,407,837	orma rom im oroups	Ψ	20,720,700	Ψ	11,000,070,757
501 Department stores	Ψ	8,495,184	Ψ	200,831,048					
502 Drugstores; drug and medical		0,175,104		200,031,040	* Gross collections reported during the month	of (October 2002 in	ıclu	ding
supply houses		4,655,546		403,842,630	collections of penalties, interest, and sales a				0
		348,019		10,359,730	- 51100110110 01 pollations, interest, and suites t				
503 Dry goods stores; fabric and yarn shops		1,493,179		62,631,851	** Amounts shown are total taxable and nonta	xahl	le sales renorted	lon	sales
504 Farm implement and supply stores		24,581,267			and use tax returns. Data reflect sales in Se			. 011	54105
505 Discount stores; general stores				737,954,253	and use tax returns. Data reflect sales III Se	Piel	11001 2002.		
506 Hardware stores		2,368,980		68,596,379	*** Color not museentle: +-11-+1				
507 Jewelry stores; watch and clock		1.00		25 446 215	*** Sales not presently tabulated.				
repair shops		1,396,254		37,446,819					
508 Leather and leather goods stores		40,553		1,004,283	a				
509 Industrial machinery and supply dealers		3,607,448		188,537,883	Starting with the December 2001 report, mo				
510 Secondhand goods stores: flea markets		370.296		9.290.324	comparable to previous monthly reports. Et	fect	tive October 16	5 20	01. the general

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

9,290,324

72,490,001

52,512,857

542,436,282

28,600,203

8,672,358

55,011,434

29,189,502

370,296

2,567,023

2,185,010

944,945

331,748

1,627,232

1,047,294

11,313,673

510 Secondhand goods stores; flea markets

512 Variety stores; 5 & 10 specialty stores

516 Road building equipment and supply dealers 517 Gift and novelty shops; coin dealers

511 Sporting goods stores; toy shops

514 Paint, wallpaper, and glass stores 515 Pawn shops; army surplus stores, etc.

513 Others

the 1/2% tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.