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

	-		2004 Report	_	
County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,625,356	\$ 151,325,250	Macon	\$ 1,227,072	\$ 45,590,693
Alexander	381,084	22,314,527	Madison	141,021	6,897,264
Alleghany	211,823	7,506,552	Martin	398,750	16,583,702
Anson	332,822	16,688,917	McDowell	610,029	36,496,084
Ashe	516,802	24,226,035	Mecklenburg	39,358,528	1,428,493,091
Avery	462,678	17,546,002	Mitchell	413,351	21,894,580
Beaufort	978,242	45,737,621	Montgomery	409,915	28,806,611
Bertie	134,041	7,360,419	Moore	2,537,096	107,740,598
Bladen	450,876	22,668,195	Nash	2,550,396	126,646,954
Brunswick	2,246,333	83,711,048	New Hanover	8,420,652	299,621,263
Buncombe	8,625,655	324,978,109	Northampton	103,960	4,830,440
Burke	1,336,762	67,141,579	Onslow	3,309,161	107,254,451
Cabarrus	4,648,328	199,859,491	Orange	2,758,491	113,963,443
Caldwell	1,227,340	56,015,677	Pamlico	150,257	5,907,094
Camden	54,888	2,710,458	Pasquotank	1,094,755	45,492,979
Carteret	2,339,031	77,018,263	Pender	604,048	28,678,015
	, ,				, ,
Caswell	102,449	7,990,213	Perquimans	109,340	5,079,770
Catawba	4,990,232	211,218,338	Person	776,183	30,172,266
Chatham Cherokee	735,252 770,322	30,303,347 30,846,583	Pitt Polk	4,636,854 213,286	175,070,353 10,435,645
Chowan	252,899	14,084,712	Randolph	2,240,081	114,242,244
	,		1		
Clay	174,131	11,700,570	Richmond	653,531	26,836,675
Cleveland	1,869,790	85,199,714	Robeson	1,979,337	80,154,753
Columbus	1,018,301	47,293,088	Rockingham	1,313,074	58,440,067
Craven	2,127,189	93,423,686	Rowan	2,364,809	104,435,645
Cumberland	7,467,838	290,044,353	Rutherford	1,060,364	45,878,161
Currituck	779,685	26,708,721	Sampson	891,796	47,027,691
Dare	4,716,884	135,895,849	Scotland	774,860	32,594,300
Davidson	2,638,567	118,832,633	Stanly	1,358,526	58,272,888
Davie	540,829	22,005,983	Stokes	521,522	32,529,715
Duplin	722,712	35,971,497	Surry	1,922,986	82,631,455
Durham	12,468,539	392,623,753	Swain	189,128	7,018,944
Edgecombe	777,465	36,551,256	Transylvania	810,205	29,035,840
Forsyth	12,717,921	491,316,592	Tyrrell	35,270	1,573,716
Franklin	886,490	34,211,198	Union	2,892,845	122,351,026
Gaston	4,363,199	182,137,869	Vance	884,248	49,636,167
Gates	56,834	4,862,414	Wake	33,018,672	1,198,417,972
Graham	106,419	4,662,284	Warren	147,787	7,787,470
Granville	683,411	36,352,618	Washington	179,719	9,349,787
Greene	139,387	4,851,586	Watauga	1,855,468	62,011,891
Guilford	18,640,848	766,117,130	Wayne	2,738,064	107,644,489
Halifax	968,544	51,985,997	Wilkes	1,210,405	59,561,964
Harnett	1,448,048	64,611,913	Wilson	2,039,705	105,672,027
Haywood	1,471,836	62,759,824	Yadkin	425,574	21,325,925
Henderson	2,576,209	100,062,530	Yancey	274,834	9,828,514
Hertford	618,996	28,120,024	Foreign	102,369,059	2,078,044,752
Hoke	222,463	11,706,682	Utility services,	102,507,057	2,070,044,732
Hyde	144,752	4,358,964	satellite, & liquor	56,104,874	***
	,		-		***
Iredell Jackson	4,599,990 911,245	187,191,950 31,974,119	8% Hwy. use tax	3,652,257	nan nan nan
Johnston	3,075,350	124,341,359			
Jones	113,837	3,956,141			
Lee	1,593,895	69,040,913			
Lenoir	1,542,597	82,448,280	TOTALC	Ф 131 713 177	6 13 310 403 03 4
Lincoln	1,172,903	56,959,834	TOTALS	\$ 421,512,465	\$ 12,319,492,034

* Gross collections reported during the month of October 2004 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 September 2004.

*** Sales not presently tabulated.

Monthly sales and use tax reports are not comparable to monthly reports for periods prior to February 2002. 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 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES

BV CITIES WITH POPULATION IN EXCESS OF 5 000¹

King

BY CITIES WITH POPULATION IN EXCESS OF 5,000 ¹ October 2004 Report										
Gross Gross Gross (
City	Collections*	Retail Sales**	City	Collections*	Retail Sales**					
Albemarle	\$ 710,253	\$ 33,286,305	Kings Mountain	\$ 216,126	\$ 9,962,526					
Apex	1,198,943	38,260,303	Kinston	1,245,254	66,237,010					
Archdale	242,079	8,558,475	Knightdale	228,451	15,142,711					
Asheboro	1,085,892	40,650,858	Laurinburg	592,597	25,001,181					
Asheville	6,809,559	247,020,331	Lenoir	748,829	32,647,076					
Belmont	244,438	19,484,686	Lewisville	69,413	2,883,551					
Bessemer City	46,621	6,077,737	Lexington	1,123,161	48,281,070					
Black Mountain	211,852	7,624,768	Lincolnton	526,628	26,695,894					
Boone	1,116,198	41,190,742	Lumberton	1,343,697	47,679,025					
Brevard	561,395	19,685,312	Matthews	1,783,849	61,572,084					
Burlington	2,538,325	101,467,561	Mebane	248,518	13,025,169					
Carrboro	411,343	14,331,374	Mint Hill	105,522	6,118,861					
Cary	4,009,584	162,905,536	Monroe	1,615,881	66,245,902					
Chapel Hill	1,689,184	70,689,080	Mooresville	2,031,116	73,460,861					
Charlotte	30,229,119	1,136,722,977	Morehead City	1,181,357	37,726,533					
Cherryville	108,350	4,556,079	Morganton	841,114	40,829,885					
Clayton	597,826	21,474,714	Morrisville	853,561	34,081,243					
Clemmons	312,459	11,241,901	Mt. Airy	1,044,160	46,855,536					
Clinton	601,846	28,529,373	Mt. Holly	113,347	5,846,206					
Concord	3,040,480	139,551,260	New Bern	1,546,451	60,221,102					
Conover			Newton							
Cornelius	286,339 709,755	18,780,513 24,270,913	Oak Island	270,559 23,036	11,927,430					
					1,053,776					
Davidson	153,459	5,322,620 30,378,779	Oxford Discolution	361,217	15,959,015					
Dunn	772,168		Pinehurst	722,658	23,469,930					
Durham	11,347,574	368,557,733	Raleigh	19,479,645	683,275,643					
Eden	436,560	16,610,344	Reidsville	448,174	20,272,142					
Edenton	211,651	12,629,894	Roanoke Rapids	661,486	30,433,379					
Elizabeth City	974,361	38,796,255	Rockingham	451,860	17,158,995					
Elon	43,707	3,475,143	Rocky Mount	2,149,549	86,913,530					
Fayetteville	6,151,462	230,417,708	Roxboro	626,580	24,042,040					
Forest City	377,604	13,182,756	Salisbury	1,608,765	66,370,817					
Fuquay-Varina	698,565	23,631,208	Sanford	1,336,487	58,227,905					
Garner	1,647,335	47,215,680	Selma	146,128	5,455,672					
Gastonia	3,255,450	111,811,162	Shelby	1,116,114	51,352,844					
Goldsboro	2,262,155	85,184,726	Siler City	358,904	14,206,599					
Graham	261,070	14,573,404	Smithfield	888,126	36,604,731					
Greensboro	13,666,499	542,838,231	Southern Pines	874,777	37,171,826					
Greenville	3,812,159	136,559,599	Spring Lake	282,682	11,055,115					
Hamlet	68,078	4,351,210	Statesville	1,806,519	77,279,390					
Havelock	224,322	11,799,845	Summerfield	15,289	1,463,088					
Henderson	748,783	39,698,155	Tarboro	320,789	17,082,627					
Hendersonville	1,587,735	61,239,771	Thomasville	728,768	35,605,482					
Hickory	3,726,877	150,436,286	Trinity	8,636	258,592					
High Point	2,957,526	143,421,506	Wake Forest	908,371	30,150,800					
Hillsborough	428,580	18,726,666	Washington	608,326	25,508,088					
Holly Springs	106,450	6,004,735	Waynesville	890,170	35,954,830					
Hope Mills	349,438	15,411,091	Weddington	34,760	1,902,837					
Huntersville	1,046,328	34,109,382	Whiteville	647,271	28,417,816					
Indian Trail	267,680	11,174,584	Williamston	290,544	10,743,399					
Jacksonville	2,473,000	79,289,845	Wilmington	6,671,400	234,659,909					
Kannapolis	816,716	29,006,768	Wilson	1,761,144	81,053,210					
Kernersville	1,117,354	53,348,900	Winston-Salem	9,846,674	379,057,193					
Kill Devil Hills	762,463	21,349,447		2,010,071	277,007,170					
	170,110	21,377,777	TOTALS	* 103 400 400	¢ = 1.12.002.555					

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

179,110

* Gross collections reported during the month of October 2004 including collections of penalties, interest, and sales and use tax.

12,377,250

** Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in September 2004.

Monthly sales and use tax reports are not comparable to monthly reports for periods prior to February 2002. 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.

TOTALS

\$ 193,498,499

7,443,893,557

\$

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

T		Gross		Gross	T-mfhusing		Gross		Gross
Type of business		Collections*		Retail Sales**	Type of business		Collections*		Retail Sales**
1%, 2% and 3% Tax Group	\$	5,592,171	\$	440,035,156	Lumber & Building Material Group - 4.5%	\$	37,957,495	\$	1,111,346,803
001 Manufactured homes - 2%		411,317		20,565,566	601 Sheet metal shops; steel fabricators		2,101,978		92,957,825
002 Airplanes, boats, etc 3%		914,591		33,300,513	602 Building hardware and machine stores		323,686		14,298,312
004 Modular Homes - 2.5%		674,911		26,992,465	603 Building material dealers		21,929,101		599,807,220
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries;					604 Cabinet shops		1,516,429		30,845,453
other - 1%		2 501 252		359,176,612	605 Electrical, plumbing and heating		9,697,160		286,945,993
ouiei - 170		3,591,353		559,170,012	supply dealers 606 Monument and tombstone dealers		9,097,100 51,717		2,980,095
Apparel Group - 4.5%	\$	10,717,080	¢	277,358,629	607 Others		1,489,111		57,759,370
101 Boot and shoe stores	Φ	1,319,160	φ	30,269,449	608 Storm window and door dealers		848,313		25,752,529
102 Clothing stores		8,507,565		204,475,942	ooo storin whicew and door dealers		040,515		20,102,02
103 Furriers		4,162		94,488	Unclassified Group - 4.5%	S	148,527,516	\$	3,679,632,037
104 Haberdasheries		23,730		534,645	701 Beauty and barber shops and	Ψ	110,527,510	Ψ	0,079,002,001
105 Millinery shops		12,613		345,552	supply dealers		899,881		31,172,68
106 Shoe repair shops		205,015		5,427,251	702 Bookstores, school supply stores		2,912,009		77,183,99
107 Others		644,835		36,211,302	703 Newsstands		519,416		14,606,474
					704 Coal, wood, fuel oil, and bottled				
Automotive Group - 4.5%	\$	16,364,373	\$	1,419,000,281	gas dealers		1,519,535		128,623,652
201 Motor vehicle dealers		3,089,887		666,960,021	705 Feed stores, millers, hatcheries		202,474		19,877,96
202 Service stations		1,925,596		153,484,373	706 Florists and nurseries		1,417,379		46,683,89
203 Garages		1,705,124		74,910,681	707 Airplane dealers		652,037		21,487,410
204 Motorcycle and bicycle dealers		862,804		33,687,797	708 Hotels, motels, cottage rentals, etc.		10,109,943		247,611,71
205 Automotive supply stores		4,256,334		193,725,237	709 Office machine and supply dealers		8,933,498		340,103,003
206 Others		454,099		34,060,564	710 Funeral homes		725,133		23,578,23
207 Oil and petroleum products dealers		1,852,900		152,529,702	711 Others		107,630,124		2,156,962,948
208 Tire dealers, recappers and repairers		2,007,335		73,418,027	712 Photographers, artists, photofinishers		1,561,933		55,522,954
209 Manufactured home (mobile home) dealers	5	210,294		36,223,879	713 Printers, publishers, blueprinters,				
	~		~		engravers, etc.		2,667,489		159,711,067
Food Group - 4.5%	\$	56,763,803	\$	2,153,118,957	714 Laundries, dry cleaners, etc.		1,118,130		31,180,508
301 Bakeries		355,933		14,235,556	715 Hospitals, physicians, veterinarians, etc.		2,606,503		93,167,412
302 Candy and confectionery stores		142,338		4,516,373	716 Boat and marine supply dealers		559,652		27,859,169
303 Dairies and dairy bars		392,681		11,380,769	717 Pet, hobby and craft shops		2,195,462		67,743,411
304 Grocery stores, meat markets, etc.		17,883,017		1,134,581,505	718 Chemical, janitorial supplies and paper		1 72 (529		05 020 279
305 Vending machine operators; drink stands		2,362,618		97,935,310	products dealers		1,736,528		95,820,278
306 Restaurants, cafeterias, grills,		22 024 410		020 0(1 215	719 Machine shops; locksmiths, etc.		560,388		40,735,257
snack bars, etc. 307 Others		33,824,418 352,360		838,061,315 13,596,619					
308 Taverns, nightclubs, etc.		1,450,437		38,811,510					
soo raveins, ingheraos, etc.		1,100,107		50,011,010					
Furniture Group - 4.5%	\$	13,606,812	\$	435,802,226	Total Retail Sales and Use Group	\$	361,755,333	\$	12,319,492,034
401 Furniture stores		5,232,615		162,549,068					
402 Household appliance dealers and					Utility Services, Satellite and Liquor -				
repair services		3,032,582		103,558,006	2.83%, 3%, 5% and 6%	\$	56,104,874		***
403 Musical merchandise dealers		568,026		16,992,847					
404 Industrial, office and store furniture					8% Hwy. Use Tax - Motor Vehicle Leasing	\$	3,652,257		***
and fixture dealers		934,796		34,611,375					
405 Others		355,519		14,231,056					
406 Awning and venetian blind dealers		132,798		3,577,008					
407 Antique dealers; interior decorators		1,330,392		37,722,759					
408 Upholstery shops; floor covering dealers		2,020,086		62,560,107	Grand Total - All Groups	\$	421,512,465	\$	12,319,492,034
General Merchandise Group - 4.5%	\$	72,226,083	\$	2,803,197,945					
501 Department stores		7,477,142		187,804,869					
502 Drugstores; drug and medical					* Gross collections reported during the month			ncluc	ling
supply houses		4,182,701		353,305,793	collections of penalties, interest, and sales a	and 1	use tax.		
503 Dry goods stores; fabric and yarn shops		330,881		15,787,530					
504 Farm implement and supply stores		1,708,889		72,016,536	** Amounts shown are total taxable and nonta		-	d on	sales
505 Discount stores; general stores		26,956,016		836,908,310	and use tax returns. Data reflect sales in Se	epter	nber 2004.		
506 Hardware stores		1,994,144		67,535,144					
507 Jewelry stores; watch and clock					*** Sales not presently tabulated.				
repair shops		1,507,410		41,871,863					
08 Leather and leather goods stores		38,562		3,063,211					
509 Industrial machinery and supply dealers		3,638,765		207,524,944	Monthly sales and use tax reports are not co				
510 Secondhand goods stores; flea markets		474,097		12,239,415	periods prior to February 2002. Effective O				
511 Sporting goods stores; toy shops		2,538,845		73,771,368	state sales and use tax rate increased from 4				
512 Variety stores; 5 & 10 specialty stores		1,520,137		37,712,954	return. Prior to the change, use taxes were s				
513 Others		14,523,094		743,051,340	were not calculated for use taxes. The new r				
				a a a a a a a					
514 Paint, wallpaper, and glass stores		1,442,140		39,083,488	and taxable sales are computed on the total.				
514 Paint, wallpaper, and glass stores 515 Pawn shops; army surplus stores, etc.		336,434		8,735,736	the 1/2% tax rate increase, and gross retail s	ales			
514 Paint, wallpaper, and glass stores	rs					ales			

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

The Department of Revenue has printed 300 copies of this public document at a cost of \$9.47 or \$.03 per copy.