

November 2001 State Sales and Use Tax Report

IMPORTANT

Gross retail sales data included in the attached sales and use tax report for November 2001 include a portion that is estimated and may be subject to error.

Data included in the sales and use tax reports are by-product data obtained from the return-processing operation in the Department of Revenue. Nontaxable retail sales are keyed from the returns; however, taxable retail sales are computed from reported tax collections and applicable tax rates. The total of the taxable and nontaxable sales constitute the gross retail sales item shown in the report for counties, municipalities, and business classes.

On September 26, 2001, Governor Easley signed legislation increasing the state general sales and use tax rate from 4% to 4½%, effective October 16, 2001.

For monthly returns, this November 2001 report includes taxes collected during the entire month of October at both the old and new rates. To approximate the correct taxable retail sales, worksheets filed with the October monthly returns were reviewed and used as the basis for computing estimated taxable retail sales. Overall, the gross retail sales data appear to be reasonable. However, caution should be used in relying on these data as indicators of business activity for county, municipal, or business groups.

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

November 2001 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,903,566	\$ 140,885,240	Macon	\$ 1,177,864	\$ 34,951,882
Alexander	327,366	16,097,613	Madison	146,489	7,566,604
Alleghany	149,636	5,175,892	Martin	568,161	16,007,716
Anson	287,222	12,911,932	McDowell	571,238	31,274,759
Ashe	494,143	21,529,371	Mecklenburg	38,667,846	1,293,978,545
Avery	437,823	15,170,378	Mitchell	383,169	14,910,307
Beaufort	917,582	35,059,164	Montgomery	366,151	23,543,732
Bertie	88,507	6,084,097	Moore	2,259,132	86,724,875
Bladen	366,693	19,526,333	Nash	2,782,148	109,382,336
Brunswick	1,816,996	64,612,167	New Hanover	7,629,090	259,662,266
Buncombe	8,920,600	308,998,667	Northampton	146,054	6,956,633
Burke	1,299,713	68,698,599	Onslow	2,587,251	89,462,233
Cabarrus	4,619,630	173,508,547	Orange	2,837,633	118,447,753
Caldwell	1,272,002	53,497,378	Pamlico	119,405	5,327,642
Camden	51,684	2,262,612	Pasquotank	979,016	41,049,979
Carteret	1,779,132	59,792,555	Pender	383,248	18,710,425
Caswell	90,620	6,126,306	Perquimans	76,897	3,218,726
Catawba	5,282,925	201,058,161	Person	652,607	29,978,120
Chatham	678,926	29,697,018	Pitt	4,031,136	169,582,650
Cherokee	719,758	31,059,277	Polk	191,334	10,738,714
Chowan	214,623	10,331,516	Randolph	2,150,468	86,549,858
Clay	137,672	8,448,212	Richmond	764,391	31,062,200
Cleveland	1,828,631	80,739,166	Robeson	1,691,103	60,542,002
Columbus	824,458	36,411,987	Rockingham	1,381,885	60,243,486
Craven	1,912,673	79,309,946	Rowan	2,407,689	86,732,085
Cumberland	6,863,447	242,342,469	Rutherford	1,181,794	43,797,126
Currituck	440,630	19,406,932	Sampson	950,438	45,579,078
Dare	2,373,190	72,362,283	Scotland	757,600	22,834,641
Davidson	2,497,904	108,063,046	Stanly	1,354,144	53,449,104
Davie	525,996	20,590,703	Stokes	342,660	13,534,493
Duplin	556,437	24,709,643	Surry	1,913,331	80,403,829
Durham	12,435,356	338,111,637	Swain	181,143	6,449,204
Edgecombe	803,940	31,706,614	Transylvania	622,722	20,848,809
Forsyth	11,751,736	465,511,844	Tyrrell	34,546	1,370,231
Franklin	649,991	25,533,993	Union	3,234,234	124,106,664
Gaston	4,113,732	167,950,112	Vance	966,291	43,479,069
Gates	39,078	3,716,293	Wake	28,168,213	1,071,699,672
Graham	97,312	3,190,415	Warren	127,083	5,834,341
Granville	565,985	30,461,157	Washington	144,653	8,804,187
Greene	110,632	4,201,147	Watauga	2,013,901	62,287,249
Guilford	19,669,569	759,268,980	Wayne	2,724,776	95,068,147
Halifax	984,505	42,313,297	Wilkes	1,239,836	52,692,029
Harnett	1,324,802	47,979,512	Wilson	2,115,870	86,370,767
Haywood	1,596,080	57,764,613	Yadkin	485,010	18,952,296
Henderson	2,228,740	89,248,155	Yancey	272,244	8,858,564
Hertford	541,154	24,038,844	Foreign	38,406,565	1,742,891,256
Hoke	147,579	7,606,471	Sales Tax on		
Hyde	128,615	4,200,051	utility services	31,969,258	***
Iredell	3,546,107	151,293,402	8% Hwy. Use Tax	3,421,364	***
Jackson	871,583	29,050,536			
Johnston	2,551,361	113,270,802			
Jones	73,781	2,477,411			
Lee	1,473,868	58,683,769			
Lenoir	1,743,244	73,104,102			
Lincoln	1,171,276	46,456,579			
			TOTALS	\$ 317,879,292	\$ 10,857,523,230

* Gross collections reported during the month of November 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 October 2001 for merchants filing monthly returns, and sales during the period October 16, 2001, through November 15, 2001, for merchants filing semimonthly returns.

*** Sales not presently tabulated.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES
BY CITIES WITH POPULATION IN EXCESS OF 5,000¹**

November 2001 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 869,196	\$ 33,980,279	Kings Mountain	\$ 221,756	14,220,487
Apex	773,151	27,474,897	Kinston	1,464,077	60,990,057
Archdale	132,619	6,180,350	Knightdale	218,979	13,274,477
Asheboro	1,110,617	39,942,902	Laurinburg	574,541	19,185,232
Asheville	6,968,431	229,658,693	Lenoir	704,702	31,110,764
Belmont	241,706	22,756,942	Lewisville	63,872	3,408,448
Bessemer City	53,128	4,464,610	Lexington	1,186,899	43,166,573
Black Mountain	186,106	11,975,996	Lincolnton	616,445	23,918,411
Boone	1,183,930	40,169,847	Lumberton	1,045,730	34,974,284
Brevard	417,471	14,326,627	Matthews	1,450,015	45,750,979
Burlington	2,886,598	101,208,197	Mebane	237,692	9,270,848
Carrboro	331,533	13,974,486	Mint Hill	85,698	6,069,797
Cary	3,752,826	156,295,052	Monroe	2,165,284	80,851,129
Chapel Hill	1,667,932	63,899,814	Mooresville	1,077,783	50,949,476
Charlotte	30,402,518	1,022,768,969	Morehead City	953,933	31,152,163
Cherryville	98,070	4,745,100	Morganton	845,775	43,662,704
Clayton	299,710	12,039,435	Morrisville	419,359	18,303,331
Clemmons	296,025	10,980,875	Mt. Airy	1,086,721	49,426,961
Clinton	584,909	27,269,492	Mt. Holly	102,100	3,891,043
Concord	2,723,857	110,210,633	New Bern	1,343,696	50,014,897
Conover	261,185	13,771,229	Newton	240,723	11,933,328
Cornelius	537,646	29,981,328	Oak Island	5,306	129,296
Davidson	119,353	4,575,265	Oxford	352,515	18,237,052
Dunn	791,032	26,810,140	Pinehurst	537,730	20,030,122
Durham	10,428,586	259,173,428	Raleigh	18,051,236	620,169,947
Eden	434,126	16,536,136	Reidsville	447,525	19,416,881
Edenton	186,736	9,339,684	Roanoke Rapids	685,043	26,984,240
Elizabeth City	881,450	32,325,878	Rockingham	534,154	18,411,843
Elon College	22,093	1,142,257	Rocky Mount	2,510,861	87,291,614
Fayetteville	5,607,375	199,875,134	Roxboro	545,295	24,191,017
Forest City	400,133	15,512,607	Salisbury	1,573,855	53,773,773
Fuquay-Varina	344,097	17,241,374	Sanford	1,289,703	51,084,878
Garner	1,094,796	35,133,508	Selma	166,130	6,631,759
Gastonia	3,079,507	106,132,340	Shelby	1,061,961	47,476,396
Goldsboro	2,265,552	75,693,539	Siler City	304,463	13,259,077
Graham	271,574	11,893,034	Smithfield	893,964	44,480,038
Greensboro	14,552,670	523,372,920	Southern Pines	837,423	30,327,365
Greenville	3,245,804	136,812,829	Spring Lake	195,773	6,790,737
Hamlet	50,796	3,612,653	Statesville	1,809,391	75,012,166
Havelock	218,937	8,228,717	Summerfield	16,702	1,379,471
Henderson	777,809	34,906,187	Tarboro	295,893	10,536,687
Hendersonville	1,430,142	57,234,111	Thomasville	569,292	28,100,525
Hickory	3,873,539	131,963,015	Trinity	6,361	2,416,020
High Point	3,106,202	149,342,172	Wake Forest	320,059	13,169,696
Hillsborough	383,238	13,372,240	Washington	568,983	22,806,247
Holly Springs	56,728	2,279,896	Waynesville	807,286	29,354,104
Hope Mills	280,262	10,557,315	Weddington	16,354	388,650
Huntersville	706,343	21,827,998	Whiteville	502,899	20,308,139
Indian Trail	267,025	11,818,440	Williamston	318,199	11,946,674
Jacksonville	2,057,907	69,853,315	Wilmington	6,261,551	212,635,260
Kannapolis	828,710	29,023,751	Wilson	1,845,826	68,475,499
Kernersville	762,663	49,078,932	Winston-Salem	9,595,171	360,390,061
Kill Devil Hills	396,063	11,147,234			
King	136,059	6,329,794	TOTALS	\$ 183,869,155	\$ 6,671,352,219

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 November 2001 including collections of registration fees, penalties, interest, and sales and use tax.

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

November 2001 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Retail Sales Group	\$ 4,065,934	\$ 298,607,075	Lumber and Building Material Group - 4%	\$ 36,091,996	\$ 1,017,812,258
001 Manufactured homes -2%	1,184,674	56,806,710	601 Sheet metal shops; steel fabricators	1,797,047	79,447,830
002 Airplanes, boats, etc.-3%	555,876	17,568,105	602 Building hardware and machine stores	229,908	8,384,571
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	2,325,384	224,232,260	603 Building material dealers	23,448,536	597,568,870
			604 Cabinet shops	1,083,335	32,220,143
			605 Electrical, plumbing and heating supply dealers	8,464,239	259,562,003
Apparel Group - 4%	\$ 9,086,172	\$ 228,024,178	606 Monument and tombstone dealers	37,912	2,262,115
101 Boot and shoe stores	1,557,704	35,562,503	607 Others	413,301	19,714,835
102 Clothing stores	6,876,651	164,451,864	608 Storm window and door dealers	617,717	18,651,891
103 Furriers	10,311	265,663			
104 Haberdasheries	27,073	641,463	Unclassified Group - 4%	\$ 78,104,548	\$ 2,936,506,363
105 Millinery shops	12,024	277,656	701 Beauty and barber shops and supply dealers	840,080	26,941,469
106 Shoe repair shops	93,954	2,327,647	702 Bookstores, school supply stores	2,314,506	76,926,861
107 Others	508,455	24,497,382	703 Newsstands	583,530	17,547,745
			704 Coal, wood, fuel oil, and bottled gas dealers	1,512,707	76,471,984
Automotive Group - 4%	\$ 15,550,854	\$ 1,671,754,904	705 Feed stores, millers, hatcheries	145,580	9,351,822
201 Motor vehicle dealers	2,836,034	863,003,371	706 Florists and nurseries	1,258,444	42,238,693
202 Service stations	1,591,779	109,738,057	707 Airplane dealers	330,759	42,332,774
203 Garages	1,628,099	82,007,104	708 Hotels, motels, cottage rentals, etc.	8,175,030	193,429,168
204 Motorcycle and bicycle dealers	702,192	28,442,710	709 Office machine and supply dealers	7,346,014	308,271,246
205 Automotive supply stores	4,332,585	181,345,919	710 Funeral homes	729,066	23,836,174
206 Others	471,269	24,402,707	711 Others	44,125,791	1,679,312,182
207 Oil and petroleum products dealers	1,772,351	269,802,791	712 Photographers, artists, photofinishers	1,601,250	47,812,008
208 Tire dealers, recappers and repairers	1,980,390	82,117,299	713 Printers, publishers, blueprinters, engravers, etc.	2,777,297	147,255,248
209 Manufactured home (mobile home) dealers	236,156	30,894,946	714 Laundries, dry cleaners, etc.	1,343,508	33,576,851
			715 Hospitals, physicians, veterinarians, etc.	1,143,675	42,976,879
Food Group - 4%	\$ 50,102,763	\$ 1,911,971,321	716 Boat and marine supply dealers	477,789	19,773,013
301 Bakeries	261,504	10,109,179	717 Pet, hobby and craft shops	1,449,732	44,402,780
302 Candy and confectionery stores	146,224	3,915,012	718 Chemical, janitorial supplies and paper products dealers	1,553,978	78,165,471
303 Dairies and dairy bars	269,760	6,980,530	719 Machine shops; locksmiths, etc.	395,811	25,883,995
304 Grocery stores, meat markets, etc.	16,626,985	1,101,431,589			
305 Vending machine operators; drink stands	2,131,056	54,184,624	Utility Services - 2.83%, 3% & 6.5%	\$ 31,969,258	***
306 Restaurants, cafeterias, grills, snack bars, etc.	29,552,312	702,960,195			
307 Others	182,032	6,924,459	Total Retail Sales Group	\$ 304,303,176	\$ 10,857,523,230
308 Taverns, nightclubs, etc.	932,891	25,465,733			
			8% Hwy. Use Tax - Motor Vehicle Leasing	\$ 3,421,364	***
Furniture Group - 4%	\$ 12,278,729	\$ 395,053,319	Use Tax Group	\$ 10,154,752	
401 Furniture stores	4,967,334	172,112,072	900 1% Use tax	1,426,545	
402 Household appliance dealers and repair services	2,869,042	86,840,506	901 4% Use tax	8,723,982	
403 Musical merchandise dealers	704,208	19,605,400	902 3% Use tax on airplanes, boats	4,226	
404 Industrial, office and store furniture and fixture dealers	745,291	23,531,784			
405 Others	185,765	10,334,727	Grand Total - All Groups	\$ 317,879,292	\$ 10,857,523,230
406 Awning and venetian blind dealers	89,949	2,360,097			
407 Antique dealers; interior decorators	1,173,804	32,568,070			
408 Upholstery shops; floor covering dealers	1,543,335	47,700,663			
General Merchandise Group - 4%	\$ 67,052,923	\$ 2,397,793,812			
501 Department stores	8,227,981	191,187,368			
502 Drugstores; drug and medical supply houses	4,627,479	358,699,338			
503 Dry goods stores; fabric and yarn shops	287,696	8,864,474			
504 Farm implement and supply stores	1,384,342	67,985,551			
505 Discount stores; general stores	26,991,017	805,598,641			
506 Hardware stores	2,241,124	68,644,789			
507 Jewelry stores; watch and clock repair shops	1,424,672	37,004,804			
508 Leather and leather goods stores	45,810	1,743,909			
509 Industrial machinery and supply dealers	2,925,508	195,185,968			
510 Secondhand goods stores; flea markets	291,740	7,976,292			
511 Sporting goods stores; toy shops	2,575,559	72,984,248			
512 Variety stores; 5 & 10 specialty stores	2,200,953	53,906,653			
513 Others	9,127,009	383,431,975			
514 Paint, wallpaper, and glass stores	1,333,272	40,410,100			
515 Pawn shops; army surplus stores, etc.	340,201	9,042,646			
516 Road building equipment and supply dealers	1,795,124	63,631,131			
517 Gift and novelty shops; coin dealers	1,233,435	31,495,925			

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