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

December 2003 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 4,232,768	\$ 146,592,643	Macon	\$ 1,087,806	\$ 39,766,079
Alexander	417,542	18,935,995	Madison	137,108	7,157,076
Alleghany	192,031	7,036,284	Martin	513,092	19,615,433
Anson	317,132	14,892,320	McDowell	646,551	32,486,428
Ashe	555,140	23,073,104	Mecklenburg	41,791,653	1,414,143,493
Avery	410,442	14,688,251	Mitchell	398,332	16,454,433
Beaufort	1,137,863	43,853,661	Montgomery	532,643	27,541,170
Bertie	104,978	6,584,718	Moore	2,395,527	92,194,058
Bladen	448,106	26,997,705	Nash	2,993,643	115,631,328
Brunswick	2,067,275	76,244,005	New Hanover	8,186,978	282,417,069
Buncombe	9,561,465	326,242,092	Northampton	115,298	4,705,413
Burke	1,551,370	69,666,180	Onslow	3,733,120	121,955,330
Cabarrus	5,623,020	200,978,016	Orange	3,244,279	112,450,741
Caldwell	1,531,760	59,194,231	Pamlico	125,574	4,952,801
Camden	62,590	2,312,786	Pasquotank	1,355,000	46,768,759
Carteret	2,244,664	74,374,359	Pender	435,767	20,055,955
Caswell	98,279	5,258,762	Perquimans	104,472	4,675,143
Catawba	6,077,659	226,899,990	Person	763,212	30,196,776
Chatham	901,373	40,045,656	Pitt	4,984,354	180,106,856
Cherokee	768,701	33,729,023	Polk	212,121	9,482,605
Chowan	262,718	11,200,315	Randolph	2,565,925	99,429,639
Clay	159,275	11,200,333	Richmond	881,240	36,367,895
Cleveland	2,084,956	80,091,337	Robeson	2,133,644	84,791,327
Columbus	1,005,511	43,119,088	Rockingham	1,445,052	55,834,077
Craven	2,641,627	90,143,390	Rowan	2,518,930	91,118,068
Cumberland	8,678,861	295,739,502	Rutherford	1,347,427	46,879,911
Currituck	589,305	18,959,295	Sampson	1,050,614	48,309,574
Dare	2,488,625	74,456,541	Scotland	828,885	30,440,893
Davidson	2,808,471	122,411,171	Stanly	1,305,730	56,523,515
Davie	580,394	23,429,815	Stokes	415,024	18,383,873
Duplin	713,851	29,359,217	Surry	2,118,718	85,807,694
Durham	11,327,704	377,746,796	Swain	157,775	6,700,538
Edgecombe	942,009	36,995,623	Transylvania	714,977	25,106,493
Forsyth	12,923,088	490,874,443	Tyrrell	35,439	1,906,822
Franklin	837,444	30,145,745	Union	3,227,962	124,877,045
Gaston	5,089,952	181,309,730	Vance	1,200,765	48,008,431
Gates	44,962	3,264,347	Wake	33,186,372	1,160,485,288
Graham	101,704	4,496,075	Warren	146,943	7,126,461
Granville	700,263	31,684,042	Washington	180,726	8,795,069
Greene	139,373	5,585,418	Watauga	1,897,728	62,691,478
Guilford	18,525,786	725,926,086	Wayne	3,262,718	106,310,491
Halifax	1,209,443	56,807,988	Wilkes	1,706,000	60,976,122
Harnett	1,393,200	53,046,639	Wilson	2,167,467	95,646,877
Haywood	1,523,467	61,733,963	Yadkin	513,077	18,679,401
Henderson	2,424,090	95,354,864	Yancey	256,964	8,899,589
Hertford	681,689	26,054,168	Foreign	74,490,308	2,121,424,024
Hoke	192,648	8,311,481	Utility services,	, ,, ,, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2,121,121,021
Hyde	78,802	2,768,617	satellite, & liquor	50,578,965	***
Iredell	4,436,801	165,447,177	8% Hwy. use tax	3,487,538	***
Jackson	866,969	31,693,376	670 Hwy. use ux	3,407,330	
Johnston	3,594,199	135,328,022			
Jones	95,234	3,419,632			
Lee	1,642,975	64,591,535			
Lenoir	1,744,203	74,327,855			
Lincoln	1,393,493	56,309,009	TOTALS	\$ 399,806,700	\$ 12,035,209,954

^{*} Gross collections reported during the month of December 2003 including collections of penalties, interest, and sales and use tax.

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.

^{**} Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in November 2003.

^{***} Sales not presently tabulated.

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

December 2003 Report

	Gross	Gross		Gross	Gross
City	Collections*	Retail Sales**	City	Collections*	Retail Sales**
Albemarle	\$ 769,389	\$ 32,063,186	Kings Mountain	\$ 256,530	\$ 9,435,113
Apex	831,800	29,729,326	Kinston	1,377,142	61,582,176
Archdale	215,988	8,638,982	Knightdale	370,765	12,818,638
Asheboro	1,327,059	46,228,362	Laurinburg	643,765	23,865,168
Asheville	7,502,122	242,058,254	Lenoir	861,402	31,433,577
Belmont	287,188	19,726,917	Lewisville	96,825	3,952,407
Bessemer City	84,994	2,769,481	Lexington	1,289,062	50,115,787
Black Mountain	236,298	10,872,171	Lincolnton	648,248	27,586,504
Boone	1,161,160	40,946,929	Lumberton	1,338,390	44,199,359
Brevard	553,609	18,675,154	Matthews	1,935,764	56,527,513
Burlington	3,048,566	102,365,511	Mebane	287,639	13,684,471
Carrboro	349,300	12,686,676	Mint Hill	143,049	10,142,549
Cary	4,632,796	171,070,648	Monroe	1,828,190	73,340,312
Chapel Hill	2,135,475	75,794,953	Mooresville	1,835,094	60,548,443
Charlotte	29,816,270	1,067,994,697	Morehead City	1,231,695	40,358,202
Cherryville	112,626	5,103,446	Morganton	1,031,305	45,453,831
Clayton	646,641	22,631,649	Morrisville	860,512	26,581,618
Clemmons	349,163	14,387,278	Mt. Airy	1,181,537	49,817,271
Clinton	650,431	29,831,804	Mt. Holly	67,634	3,040,445
Concord	3,378,356	127,125,326	New Bern	2,060,673	64,188,688
Conover	309,517	15,409,568	Newton	260,013	10,967,446
Cornelius	1,088,991	59,183,905	Oak Island	14,153	459,015
Davidson	225,763	6,231,259	Oxford	400,683	16,339,685
Dunn	839,059	27,793,320	Pinehurst	396,475	16,803,422
Durham	10,033,499	314,742,417	Raleigh	19,159,286	667,447,346
Eden	455,457	19,003,059	Reidsville	463,123	18,348,143
Edenton	222,718	10,034,170	Roanoke Rapids	894,567	29,798,901
Elizabeth City	1,061,563	37,672,558	Rockingham	692,945	22,707,355
Elon	28,750	3,366,701	Rocky Mount	2,551,063	93,881,219
Fayetteville	7,102,852	240,789,252	Roxboro	658,197	24,667,376
Forest City	552,256	18,703,852	Salisbury	1,672,528	57,670,944
Fuquay-Varina	586,061	21,672,519	Sanford	1,427,581	56,249,014
Garner	1,758,326	48,386,893	Selma	186,250	8,849,647
Gastonia	3,804,911	121,390,308	Shelby	1,236,040	49,109,952
Goldsboro	2,513,394	78,004,955	Siler City	408,561	14,820,304
Graham	311,365	11,065,782	Smithfield	1,225,806	45,936,338
Greensboro	13,155,614	499,319,300	Southern Pines	1,057,498	36,780,840
Greenville	3,944,693	140,126,681	Spring Lake	250,530	8,300,091
Hamlet	69,986	4,817,839	Statesville	1,815,703	74,400,889
Havelock	244,101	9,798,587	Summerfield	34,422	1,556,784
Henderson	956,672	36,709,876	Tarboro	494,488	19,903,789
Hendersonville	1,705,586	62,552,614	Thomasville	787,019	37,990,124
Hickory	4,527,722	155,749,237	Trinity	7,938	158,015
High Point	3,126,233	136,867,485	Wake Forest	851,873	26,989,535
Hillsborough	558,059	21,173,983	Washington	667,887	24,470,615
Holly Springs	124,547	6,432,946	Waynesville	885,366	34,186,722
Hope Mills	454,549	16,757,080	Weddington	48,507	1,598,300
Huntersville	1,144,226	37,175,389	Whiteville	680,916	27,039,512
Indian Trail	342,750	12,792,317	Williamston	375,549	13,648,860
Jacksonville	3,047,171	98,883,115	Wilmington	6,654,233	227,827,671
Kannapolis	943,196	30,650,815	Wilson	1,886,862	76,269,419
Kernersville	1,053,067	44,442,929	Winston-Salem	9,281,452	367,702,324
Kill Devil Hills	427,032	12,124,339			
King	181,361	8,173,236	TOTALS	\$ 201,763,017	\$ 7,270,250,702

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

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.

^{*} Gross collections reported during the month of December 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 November 2003.

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

December 2003 Report									
		Gross		Gross			Gross		Gross
Type of business		Collections*		Retail Sales**	Type of business		Collections*		Retail Sales**
1%, 2% and 3% Tax Group	\$	4,431,342	\$	349,882,918	Lumber & Building Material Group - 4.5%	\$	42,045,255	\$	1,142,745,128
001 Manufactured homes - 2%		701,854		32,826,445	601 Sheet metal shops; steel fabricators		1,882,793		68,605,400
002 Airplanes, boats, etc 3%		738,752		28,265,773	602 Building hardware and machine stores		289,606		8,802,481
009 Farm, mill, laundry machinery; fuel to		10,095		403,769	603 Building material dealers		28,480,011		721,740,561
farmers, manufacturers, laundries;					604 Cabinet shops		1,318,120		42,345,765
other - 1%		2,980,641		288,386,931	605 Electrical, plumbing and heating				
					supply dealers		8,664,479		255,252,433
Apparel Group - 4.5%		11,567,637	\$	291,471,208	606 Monument and tombstone dealers		62,297		2,639,025
101 Boot and shoe stores		1,875,643		43,114,007	607 Others		539,398		19,139,928
102 Clothing stores		8,685,952		212,111,312	608 Storm window and door dealers		808,550		24,219,535
103 Furriers		17,432		390,156	II 1 '6" 1 C 4 70/	en.	112 224 552	en.	2 150 250 254
104 Haberdasheries 105 Millinery shops		16,902 12,800		408,169 295,304	Unclassified Group - 4.5% 701 Beauty and barber shops and	\$	113,334,753	3	3,150,359,254
106 Shoe repair shops		171,174		4,697,440	supply dealers		688,401		22,040,711
107 Others		787,735		30,454,820	702 Bookstores, school supply stores		2,214,956		57,453,153
107 Others		161,133		30,434,620	702 Bookstores, school supply stores 703 Newsstands		521,488		15,142,775
Automotive Group - 4.5%	2	17,258,498	\$	1,409,607,637	704 Coal, wood, fuel oil, and bottled		321,400		13,142,773
201 Motor vehicle dealers	Ψ	2,849,610	Ψ	573,228,060	gas dealers		1,379,296		94,400,332
202 Service stations		1,844,066		125,641,503	705 Feed stores, millers, hatcheries		165,262		8,509,687
203 Garages		1,561,327		76,768,397	706 Florists and nurseries		1,368,026		40,648,045
204 Motorcycle and bicycle dealers		782,942		30,128,117	707 Airplane dealers		676,747		20,959,803
205 Automotive supply stores		5,054,730		208,467,001	708 Hotels, motels, cottage rentals, etc.		9,159,236		238,046,827
206 Others		378,295		23,287,858	709 Office machine and supply dealers		6,614,953		232,020,030
207 Oil and petroleum products dealers		2,409,979		247,828,433	710 Funeral homes		769,388		24,147,666
208 Tire dealers, recappers and repairers		1,905,031		87,633,438	711 Others		78,072,482		1,948,830,056
209 Manufactured home (mobile home) dealers	S	472,518		36,624,831	712 Photographers, artists, photofinishers		1,822,167		56,717,496
					713 Printers, publishers, blueprinters,				
Food Group - 4.5%	\$	61,466,807	\$	2,393,937,013	engravers, etc.		2,481,517		134,765,726
301 Bakeries		392,492		13,781,008	714 Laundries, dry cleaners, etc.		1,071,055		29,764,717
302 Candy and confectionery stores		173,757		4,750,775	715 Hospitals, physicians, veterinarians, etc.		2,003,102		64,780,026
303 Dairies and dairy bars		275,040		8,677,612	716 Boat and marine supply dealers		458,488		21,440,583
304 Grocery stores, meat markets, etc.		22,702,469		1,319,658,404	717 Pet, hobby and craft shops		1,908,473		52,437,347
305 Vending machine operators; drink stands		2,619,816		69,216,177	718 Chemical, janitorial supplies and paper		1 505 502		65.242.464
306 Restaurants, cafeterias, grills,		22.062.220		025 420 200	products dealers		1,585,503		65,342,464
snack bars, etc. 307 Others		33,963,329		935,439,308	719 Machine shops; locksmiths, etc.		374,215		22,911,810
308 Taverns, nightclubs, etc.		207,383 1,132,520		9,141,599 33,272,129					
308 Taverns, nighteruos, etc.		1,132,320		33,272,129					
Furniture Group - 4.5%	\$	14,435,636	S	443,489,925					
401 Furniture stores	Ψ	6,052,819	Ψ	193,483,716	Total Retail Sales and Use Group	\$	345,740,197	S	12,035,209,954
402 Household appliance dealers and		0,002,019		1,5,105,710	Town recan suits and est Group	4	0 10,7 10,25	Ψ	12,000,200,001
repair services		3,819,508		114,024,118	Utility Services, Satellite and Liquor -				
403 Musical merchandise dealers		688,690		18,099,119	2.83%, 3%, 5% and 6%	\$	50,578,965		***
404 Industrial, office and store furniture		9 *			, ,		, -,		
and fixture dealers		673,001		21,424,342	8% Hwy. Use Tax - Motor Vehicle Leasing	\$	3,487,538		***
405 Others		260,387		8,233,494					
406 Awning and venetian blind dealers		164,401		3,970,345					
407 Antique dealers; interior decorators		1,051,589		30,897,030					
408 Upholstery shops; floor covering dealers		1,725,241		53,357,761					
					Grand Total - All Groups	\$	399,806,700	\$	12,035,209,954
General Merchandise Group - 4.5%	\$, ,	\$	2,853,716,871					
501 Department stores		9,671,153		245,137,947	***				
502 Drugstores; drug and medical		4.250.201		455 004 262	* Gross collections reported during the month			inc	luaing
supply houses		4,358,391		455,804,363	collections of penalties, interest, and sales a	and	use tax.		
503 Dry goods stores; fabric and yarn shops		406,828		18,045,877	** Amounts shown are total taxable and nonta	vah	le calec reporte	d on	calec
504 Farm implement and supply stores		1,209,234 33,932,229		54,798,592	and use tax returns. Data reflect sales in No			a OII	54105
505 Discount stores; general stores		2,326,178		987,979,609	and use tax returns. Data reflect sales in No	over	noei 2003.		
506 Hardware stores		2,320,1/8		69,242,682	*** Sales not presently tabulated.				
507 Jewelry stores; watch and clock		1,864,708		52,731,702	Sales not presently tabulated.				
repair shops 508 Leather and leather goods stores		40,306		3,255,265					
508 Leather and leather goods stores		2,823,957		133,472,158	Monthly sales and use tax reports are not co	mn	arable to mont	hlv	renorts for
509 Industrial machinery and supply dealers		402 605		133,472,136	nominals region to Enhancery 2002. Effective O				

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.

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

12,722,663

80,356,129

111,089,469

483.592.990

47,059,982

9,476,879

57,763,112

31,187,452

492,605

2,741,711

4,678,076

1,411,116

1,699,404

1,218,430

354,897

11,971,045

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