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 2004 Report		
County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,991,569	\$ 140,206,431	Macon \$	1,240,700	\$ 44,914,237
Alexander	493,830	20,926,025	Madison	126,896	6,276,983
Alleghany	204,452	9,125,934	Martin	485,310	16,275,483
Anson	347,474	15,068,378	McDowell	729,891	38,147,236
Ashe	657,751	23,080,697	Mecklenburg	43,978,714	1,529,745,761
Avery	478,738	15,491,964	Mitchell	562,933	20,659,430
Beaufort	1,682,326	71,095,113	Montgomery	528,848	23,269,623
Bertie	138,484	7,353,516	Moore	2,213,425	84.067.757
Bladen	470,686	25,169,757	Nash	3,429,514	118,649,690
Brunswick	2,357,884	73,573,241	New Hanover	8,477,705	288,332,652
Buncombe	10,138,154	332,302,694	Northampton	120,660	5,961,383
Burke	1,410,268	64,400,703	Onslow	4,146,812	120,265,519
Cabarrus	6,433,023	208,394,539	Orange	3,175,347	112,366,699
Caldwell	1,436,362	58,080,411	Pamlico	147,587	5,272,308
Camden	89,855	8,411,338	Pasquotank	1,315,383	46,352,220
Carteret	2,232,638	67,038,676	Pender	458,926	20,163,553
Caswell	125,788	5,467,183	Perquimans	110,069	4,818,367
Catawba	5,748,966	226,306,223	Person	988,107	31,711,408
Chatham	887,181	48,143,516	Pitt	5,139,899	184,711,613
Cherokee	1,083,563	35,346,637	Polk	199,636	9,940,228
Chowan	252,514	10,121,137	Randolph	2,792,567	93,699,314
Clay	180,871	11,458,322	Richmond	799,413	29,151,344
Cleveland	2,254,138	84,449,780	Robeson	2,283,366	83,675,417
Columbus	1,206,892	49,436,603	Rockingham	1,457,973	50,089,835
Craven	2,642,869	96,049,486	Rowan	2,702,289	96,835,353
Cumberland	9,559,396	317,503,179	Rutherford	1,368,919	46,008,913
Currituck	494,305	16,826,030	Sampson	1,205,435	52,008,128
	2,570,866		Scotland	1,044,265	, ,
Dare Davidson	· · ·	77,247,530			35,865,855
Davie	2,986,067 603,586	119,662,163 21,581,156	Stanly Stokes	1,553,525 348,916	64,649,824 15,384,910
Duplin	922,554	36,850,678	Surry	2,176,007	82,900,716
Durham	13,271,200	412,448,447	Swain	163,590	6,403,916
Edgecombe	1,012,661	43,629,271	Transylvania	776,953	26,075,899
Forsyth	14,814,387	496,324,609	Tyrrell	35,989	1,488,228
Franklin	909,167		Union	3,404,996	
	· · · · · · · · · · · · · · · · · · ·	33,978,045 198,627,074			141,375,150
Gaston	5,773,645	, ,	Vance	1,161,421	41,120,760
Gates	47,554	3,305,750	Wake	34,471,430	1,150,916,491
Graham	107,265	4,194,058	Warren	127,651	6,803,311
Granville Greene	816,042 132,319	35,694,673 4,849,809	Washington Watauga	147,293 2,102,900	8,468,319 65,960,803
Guilford	19,725,299	747,298,073	Wayne	3,449,176	109,146,274
Halifax		49,500,622	Wilkes		63,037,619
	1,307,738	, ,		1,555,239	, ,
Harnett	1,692,172	66,954,834	Wilson	2,364,510	105,143,218
Haywood	1,618,644	62,494,840	Yadkin	460,403	17,537,668
Henderson	2,965,145	110,652,897	Yancey	282,866	9,817,313
Hertford	692,167	29,219,140	Foreign	76,826,329	1,810,363,614
Hoke	231,212	10,576,608	Utility services,	52 020 754	***
Hyde	99,485	2,837,095	satellite, & liquor	52,930,756	***
Iredell Jackson	5,358,693 1,106,652	193,735,795 37,767,743	8% Hwy. use tax	3,215,050	***
	3,913,175	132,958,845			
Johnston	, ,	· · · ·			
Jones	87,740	3,036,082			
Lee	1,694,224	62,204,590	_		
Lenoir	1,732,297	77,971,263	TOTALC	100 000 551	· · · · · · · · · · · · · · · · · · ·
Lincoln	1,421,054	60,056,792	TOTALS \$	423,398,571	\$ 12,102,316,337

* Gross collections reported during the month of December 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 November 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

7,709,342,789

\$

\$ 226,305,454

King

Kill Devil Hills

Gross Gross Gross Gross City Collections* Retail Sales** City Collections* Albemarle \$ 867,791 \$ 35,587,415 Kings Mountain \$ 236,864 Apex 1,171,453 37,017,408 Kinston 1,434,900 Archdale 225,273 8,023,145 Knightdale 299,913 Asheboro 1,462,868 44,313,136 Laurinburg 799,906 Asheville 8,176,848 253,736,093 Lenoir 950,256 Belmont 239,473 19,462,489 Lewisville 45,578 Bessemer City 62,603 2,390,648 Lexington 1,338,705 Black Mountain 214,276 10,806,545 Lincolnton 758,174 Boone 1,353,022 45,457,426 Lumberton 1,593,115 Brevard 591,639 18,805,684 Matthews 2,014,011 Burlington 3,017,878 93,452,769 Mebane 324,201 Carrboro 345,287 10,928,590 M									
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Charlotte34,177,9151,197,458,289Morehead City1,450,338Cherryville130,9175,533,172Morganton1,007,365Clayton804,57124,201,723Morrisville903,956Clemmons251,64910,832,645Mt. Airy1,347,763Clinton804,81732,488,784Mt. Holly87,295Concord4,485,341146,491,253New Bern2,024,921	74,462,071								
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Concord 4,485,341 146,491,253 New Bern 2,024,921	46,934,694								
	3,876,085								
Conover 272,811 17,173,474 Newton 254,682	66,896,374								
	13,186,092								
Cornelius 1,241,346 61,611,945 Oak Island 18,314	777,574								
Davidson 205,198 6,877,123 Oxford 405,834	15,043,040								
Dunn 1,070,962 33,514,829 Pinehurst 196,370	7,848,378								
Durham 12,306,255 376,084,149 Raleigh 20,374,771	666,181,217								
Eden 609,916 19,122,582 Reidsville 435,066	15,365,210								
Edenton 214,091 8,592,747 Roanoke Rapids 948,860	29,384,865								
Elizabeth City 1,194,367 40,499,886 Rockingham 609,297	19,407,600								
Elon 39,940 3,617,998 Rocky Mount 3,033,922	102,984,037								
Fayetteville7,720,294259,039,778Roxboro844,758	25,261,382								
Forest City 421,184 15,685,323 Salisbury 1,941,003	60,091,627								
Fuquay-Varina 798,640 24,324,038 Sanford 1,491,400	53,669,654								
Garner 1,521,557 43,034,385 Selma 192,408	6,832,687								
Gastonia 4,682,299 139,603,388 Shelby 1,459,220	52,721,603								
Goldsboro 2,940,012 88,758,488 Siler City 490,845	32,608,068								
Graham 252,330 11,088,594 Smithfield 1,425,178	36,974,023								
Greensboro 14,765,919 526,405,557 Southern Pines 1,167,712	38,344,641								
Greenville 4,101,755 145,681,688 Spring Lake 475,307	12,538,621								
Hamlet 62,372 4,632,540 Statesville 2,195,110	83,278,980								
Havelock 239,336 7,809,866 Summerfield 35,003	1,720,156								
Henderson 1,010,350 32,634,272 Tarboro 530,428	21,284,568								
Hendersonville 1,952,400 64,608,819 Thomasville 922,273	35,301,723								
Hickory 4,499,012 162,179,282 Trinity 21,732	481,632								
High Point 3,452,075 147,776,973 Wake Forest 1,257,959	35,287,033								
Hillsborough 618,686 19,193,305 Washington 823,164	27,341,425								
Holly Springs 85,879 4,022,696 Waynesville 1,096,109	39,360,737								
Hope Mills 617,903 18,018,765 Weddington 25,202	1,365,998								
Huntersville 1,172,428 37,994,094 Whiteville 854,856 1,172,428 37,994,094 Whiteville 854,856	31,665,945								
Indian Trail 395,069 14,227,071 Williamston 382,368 Via 202,212 202,212 202,212 202,212 202,212	11,922,836								
Jacksonville 3,283,717 93,235,099 Wilmington 7,605,738	249,047,636								
Kannapolis 980,814 30,941,113 Wilson 2,084,377	85,676,750								
Kernersville 1,491,615 54,136,289 Winston-Salem 11,719,301 Kill David Litile 400,221 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,802 11,267,8	387,616,757								

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

409 221

127,311

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

11.367.893

7,097,099

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

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

T ()	Gross	Gross	T ()	Gross	Gross	
Type of business	Collections*	Retail Sales**	Type of business	Collections*	Retail Sales**	
1%, 2% and 3% Tax Group	\$ 5,388,429 \$		Lumber & Building Material Group - 4.5% \$	38,039,159 \$	1,068,526,291	
001 Manufactured homes - 2%	367,844	18,392,543	601 Sheet metal shops; steel fabricators	2,094,989	70,849,157	
002 Airplanes, boats, etc 3%	662,224	23,621,160	602 Building hardware and machine stores	297,857	11,014,844	
004 Modular Homes - 2.5%	626,601	25,061,556	603 Building material dealers	21,330,967	580,086,019	
009 Farm, mill, laundry machinery; fuel to			604 Cabinet shops	1,455,047	40,459,755	
farmers, manufacturers, laundries; other - 1%	2 721 760	365,730,463	605 Electrical, plumbing and heating	10,529,983	202 097 462	
ouner - 170	3,731,760	303,730,403	supply dealers 606 Monument and tombstone dealers	51,639	293,987,463 3,047,199	
Apparel Group - 4.5%	\$ 11,855,589 \$	5 297,598,127	607 Others	1,350,811	43,539,577	
101 Boot and shoe stores	1,633,041	41,592,620	608 Storm window and door dealers	927,867	25,542,277	
102 Clothing stores	9,270,746	222,742,850	ooo storin window and door dealers	921,001	23,342,277	
103 Furriers	14,458	357,956	Unclassified Group - 4.5% \$	121,375,342 \$	3,125,849,747	
104 Haberdasheries	30,849	705,335	701 Beauty and barber shops and	121,075,012 \$	0,120,010,717	
105 Millinery shops	11,489	258,219	supply dealers	879,881	27,180,583	
106 Shoe repair shops	219,368	5,573,159	702 Bookstores, school supply stores	2,381,105	61,894,756	
107 Others	675,637	26,367,988	703 Newsstands	545,714	13,109,387	
			704 Coal, wood, fuel oil, and bottled			
Automotive Group - 4.5%	\$ 17,731,781 \$	5 1,347,538,506	gas dealers	1,922,278	107,708,723	
201 Motor vehicle dealers	3,060,478	568,229,389	705 Feed stores, millers, hatcheries	177,837	11,419,498	
202 Service stations	2,009,422	155,973,147	706 Florists and nurseries	1,453,537	43,685,796	
203 Garages	1,595,951	69,812,016	707 Airplane dealers	766,347	39,569,987	
204 Motorcycle and bicycle dealers	883,419	32,034,853	708 Hotels, motels, cottage rentals, etc.	9,184,243	220,945,912	
205 Automotive supply stores	5,150,010	208,515,097	709 Office machine and supply dealers	9,389,745	318,592,286	
206 Others	482,193	33,477,378	710 Funeral homes	855,635	27,991,425	
207 Oil and petroleum products dealers	2,497,361	182,563,553	711 Others	80,620,886	1,788,956,954	
208 Tire dealers, recappers and repairers	1,900,047	78,274,396	712 Photographers, artists, photofinishers	2,013,139	59,916,032	
209 Manufactured home (mobile home) deale	rs 152,900	18,658,677	713 Printers, publishers, blueprinters,			
			engravers, etc.	2,725,009	123,998,185	
Food Group - 4.5%	\$ 54,448,594 5		714 Laundries, dry cleaners, etc.	1,190,295	30,436,181	
301 Bakeries	413,422	14,753,787	715 Hospitals, physicians, veterinarians, etc.	2,420,232	76,685,571	
302 Candy and confectionery stores	189,664	5,515,406	716 Boat and marine supply dealers	485,806	21,892,278	
303 Dairies and dairy bars	240,153	6,617,742	717 Pet, hobby and craft shops	2,229,896	58,200,941	
304 Grocery stores, meat markets, etc. 305 Vending machine operators; drink stands	16,180,023 2,479,957	1,174,137,564 107,767,918	718 Chemical, janitorial supplies and paper products dealers	1 671 246	60 070 640	
306 Restaurants, cafeterias, grills,	2,479,937	10/,/0/,918	719 Machine shops; locksmiths, etc.	1,671,346 462,410	68,078,648 25,586,604	
snack bars, etc.	33,347,979	830,077,283	/19 Machine shops, locksinnins, etc.	402,410	25,580,004	
307 Others	275,153	33,788,014				
308 Taverns, nightclubs, etc.	1,322,243	37,407,469				
	9- 9 -					
Furniture Group - 4.5%	\$ 15,032,671 \$, ,	Total Retail Sales and Use Group \$	367,252,765 \$	12,102,316,337	
401 Furniture stores	6,058,036	177,620,209				
402 Household appliance dealers and			Utility Services, Satellite and Liquor -			
repair services	3,655,174	107,793,504	2.83%, 3%, 5% and 6% \$	52,930,756	***	
403 Musical merchandise dealers	594,161	16,807,037				
404 Industrial, office and store furniture			8% Hwy. Use Tax - Motor Vehicle Leasing \$	3,215,050	***	
and fixture dealers	831,964	27,978,423				
405 Others	344,848	10,292,948				
406 Awning and venetian blind dealers	112,972	3,123,363				
407 Antique dealers; interior decorators	1,377,020	39,471,058	Coursed Tradeal All Courses	422 200 571 Ø	12 102 217 225	
408 Upholstery shops; floor covering dealers	2,058,495	62,665,186	Grand Total - All Groups \$	423,398,571 \$	12,102,316,337	
General Merchandise Group - 4.5%	\$ 103,381,201 \$	5 3,174,181,033				
501 Department stores	8,902,452	229,613,185				
502 Drugstores; drug and medical			* Gross collections reported during the month of		cluding	
supply houses	3,693,544	430,591,453	collections of penalties, interest, and sales and	d use tax.		
503 Dry goods stores; fabric and yarn shops	387,760	15,746,116				
504 Farm implement and supply stores	1,431,999	62,760,408	** Amounts shown are total taxable and nontaxa	-	1 sales	
505 Discount stores; general stores	54,615,990	1,224,248,799	and use tax returns. Data reflect sales in Nov	ember 2004.		
506 Hardware stores	1,829,186	58,565,462				
507 Jewelry stores; watch and clock			*** Sales not presently tabulated.			
repair shops	2,006,329	54,036,713				
508 Leather and leather goods stores	47,041	2,550,932				
509 Industrial machinery and supply dealers	3,520,587	165,874,909	Monthly sales and use tax reports are not comparable to monthly reports for periods prior to February 2002. Effective October 16, 2001, the general			
510 Secondhand goods stores; flea markets	468,452	11,825,766				
511 Sporting goods stores; toy shops	3,179,279	86,892,872	state sales and use tax rate increased from 4% to 4.5%, requiring changes to the			
512 Variety stores; 5 & 10 specialty stores	3,236,753	77,932,370	return. Prior to the change, use taxes were sep			
513 Others	14,914,875	601,888,008	were not calculated for use taxes. The new ret			
		48 760 715	and taxable sales are computed on the total. Therefore, gross collections reflect			
	1,397,498	38,760,215				
515 Pawn shops; army surplus stores, etc.	367,338	9,165,017	the 1/2% tax rate increase, and gross retail sale			
514 Paint, wallpaper, and glass stores 515 Pawn shops; army surplus stores, etc. 516 Road building equipment and supply deal 517 Gift and novelty shops; coin dealers	367,338					

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

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