MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND TAXABLE 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 taxable 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 TAXABLE SALES BY COUNTIES

December 2005 Report

	Gross	Taxable	Gross	Taxable	
County	Collections*	Sales **	County	Collections*	Sales**
Alamance	\$ 3,586,123	\$ 83,554,164	Macon \$	1,114,611	\$ 24,684,906
Alexander	243,157	5,624,459	Madison	127,832	2,888,807
Alleghany	213,699	4,834,385	Martin	382,473	9,515,983
Anson	270,704	6,687,571	McDowell	633,538	14,487,829
Ashe	373,644	8,215,733	Mecklenburg	38,875,595	981,170,493
Avery	372,845	8,292,797	Mitchell	238,782	5,440,880
Beaufort	909,993	25,134,160	Montgomery	325,516	8,487,062
Bertie	145,560	3,669,288	Moore	2,022,035	45,269,391
Bladen	377,734	13,432,139	Nash	2,476,388	57,989,326
Brunswick	2,174,152	54,298,556	New Hanover	8,105,086	186,479,432
Buncombe	9,103,897	205,597,230	Northampton	122,746	3,249,259
Burke	1,241,365	28,685,404	Onslow	3,370,689	75,511,029
Cabarrus	4,933,264	110,569,334	Orange	2,863,607	63,718,295
Caldwell	1,084,017	24,979,665	Pamlico	129,087	2,951,233
Camden	225,823	4,830,508	Pasquotank	1,076,965	24,372,943
Carteret	1,965,925	44,293,959	Pender	496,337	11,234,218
Caswell	106,293	2,478,766	Perquimans	106,516	2,583,380
Catawba	5,115,741	119,407,768	Person	597.677	13,893,831
Chatham	616,484	14,731,393	Pitt	4,215,334	98,722,130
Cherokee	705,862	16,420,682	Polk	237,393	4,945,215
Chowan	290,107	6,977,115	Randolph	1,809,490	42,431,234
Clay	198,405	4,551,515	Richmond	652,190	15,533,074
Cleveland	1,714,232	39,729,458	Robeson	1,794,463	41,724,466
Columbus	776,083	18,399,405	Rockingham	1,176,724	27,682,112
Craven	1,940,711	44,771,337	Rowan	2,218,462	50,913,668
	7,090,883	158,929,210	Rutherford	1,002,024	
Cumberland					23,487,387
Currituck	472,132	10,632,480	Sampson	968,966	24,539,588
Dare	2,221,753	49,413,456	Scotland	676,498	17,192,183
Davidson	2,385,915	56,489,116	Stanly	1,199,560	27,205,578
Davie	545,923	12,441,916	Stokes	356,277	8,312,111
Duplin	596,377	14,982,513	Surry	1,603,221	36,887,069
Durham	12,176,899	281,525,668	Swain	179,272	4,063,251
Edgecombe	678,968	15,811,785	Transylvania	656,266	14,601,938
Forsyth	12,770,444	295,150,422	Tyrrell	36,589	884,283
Franklin	945,249	21,539,391	Union	3,260,841	75,099,763
Gaston	3,939,769	91,751,664	Vance	856,827	20,097,291
Gates	54,315	1,606,559	Wake	31,410,502	711,989,417
Graham	110,393	2,538,456	Warren	139,093	3,472,297
Granville	600,128	13,955,630	Washington	133,332	3,135,566
Greene	128,950	3,010,514	Watauga	2,021,839	45,020,094
Guilford	17,759,037	410,951,387	Wayne	2,278,297	50,477,140
Halifax	907,730	21,711,906	Wilkes	1,143,167	26,556,858
Harnett	1,272,338	30,819,019	Wilson	1,883,655	44,970,831
Haywood	1,345,997	29,874,776	Yadkin	452,540	10,391,727
Henderson	2,093,527	48,455,537	Yancey	287,291	6,535,839
Hertford	551,780	13,243,515	Foreign	196,935,572	1,043,702,921
Hoke	269,935	6,542,387	Utility services,	190,900,012	1,0 10,7 02,7 21
Hyde	88,793	2,150,079	satellite, & liquor	65,628,401	***
Iredell	4,247,026	98,199,712	8% Hwy. use tax	4,034,704	***
Jackson	724,167	16,168,445	o /o 11wy. use un	1,007,707	
Johnston	3,195,816	72,374,536			
Jones	71,256	1,590,695			
Lee	1,391,126	33,432,047			
Lenoir	1,391,120	29,728,824	-		
			TOTALS \$	512 115 001	\$ 6,785,399,683
Lincoln	1,166,447	25,707,919	TOTALS \$	512,115,081	\$ 6,785,399,68

* Gross collections reported during the month of December 2005, including collections of penalties, interest, and sales and use tax.

** Amounts shown are total taxable sales reported on sales and use tax returns submitted during December 2005. Data reflect sales primarily in November 2005, but may include sales from prior periods.

*** Sales not tabulated.

Monthly sales and use tax reports are not comparable to monthly reports for periods prior to July 2005. In Fiscal Year 2005-06 the Streamlined Sales Tax Agreement requires a change in the Sales & Use Tax return so that not all taxpayers report Gross Retail Sales. Beginning with the report for July 2005, we will report only Gross Collections and Taxable Sales.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES

	BY CITIES WITH POPULATION IN EXCESS OF 5,000 ¹										
	Decmber 2005 Report										
		Gross	Taxable			Gross		Taxable			
City		Collections*	Sales**	City		Collections*		Sales**			
Albemarle	\$	637,324	\$ 13,587,766	Kings Mountain	\$	297,359	\$	6,826,173			
Apex		1,218,284	27,255,755	Kinston		951,191		22,002,970			
Archdale		189,488	4,258,361	Knightdale		234,278		5,317,937			
Asheboro		847,546	20,202,585	Laurinburg		443,664		10,285,275			
Asheville		6,927,218	156,845,480	Lenoir		611,146		14,301,251			
Belmont		302,829	6,919,623	Lewisville		51,405		1,165,081			
Bessemer City		55,323	1,376,567	Lexington		1,213,720		28,875,825			
Black Mountain		232,509	5,117,702	Lincolnton		312,844		3,762,108			
Boone		1,153,417	25,569,681	Lumberton		1,022,949		23,304,017			
Brevard		336,634	7,445,298	Matthews		2,059,579		46,147,166			
Burlington		2,602,638	59,302,539	Mebane		278,081		7,556,512			
Carrboro		336,829	7,419,389	Mint Hill		80,620		1,772,378			
Cary		3,792,435	85,077,316	Monroe		1,621,876		37,327,700			
Chapel Hill		1,877,458	41,656,579	Mooresville		1,809,318		40,925,278			
Charlotte		32,719,889	749,914,056	Morehead City		942,354		21,282,819			
Cherryville		130,067	2,963,768	Morganton		818,261		18,820,380			
Clayton		537,605	11,964,201	Morrisville		776,640		17,318,290			
Clemmons		229,415	5,168,304	Mt. Airy		930,104		21,261,912			
Clinton		566,923	14,307,878	Mt. Holly		102,198		2,410,793			
Concord		3,150,757	70,695,500	New Bern		1,327,278		30,722,851			
Conover		249,311	5,779,561	Newton		210,607		4,915,298			
Cornelius		655,991	14,626,402	Oak Island		26,381		589,417			
Davidson		106,834	2,407,434	Oxford		249,420		5,829,029			
Dunn		524,406	12,538,548	Pinehurst		194,182		4,317,164			
Durham		10,396,380	237,965,693	Raleigh		19,071,611		430,701,190			
Eden		382,274	8,745,817	Reidsville		350,005		8,448,117			
Edenton		254,641	6,126,613	Roanoke Rapids		529,175		11,978,334			
Elizabeth City		822,772	18,563,144	Rockingham		464,341		10,488,721			
Elon		42,376	1,034,388	Rocky Mount		2,035,752		46,823,949			
Fayetteville		6,012,154	134,610,340	Roxboro		479,480		11,059,496			
Forest City		420,079	9,765,756	Salisbury		1,460,132		33,189,322			
Fuquay-Varina		551,099	12,272,974	Sanford		1,155,919		27,253,177			
Garner		1,470,161	32,866,114	Selma		168,214		3,844,990			
Gastonia		2,669,667	61,944,929	Shelby		881,309		20,752,324			
Goldsboro		1,893,846	42,930,857	Siler City		217,590		5,524,980			
Graham		275,996	6,399,249	Smithfield		996,116		22,419,547			
Greensboro		13,713,681	316,794,445	Southern Pines		853,321		19,078,198			
Greenville		3,015,406	70,321,313	Spring Lake		155,049		3,526,616			
Hamlet		57,117	1,347,057	Statesville		1,661,322		38,412,386			
Havelock		246,852	5,473,591	Summerfield		38,096		844,101			
Henderson		617,048	14,719,757	Tarboro		251,535		5,873,930			
Hendersonville		1,311,721	29,805,417	Thomasville		462,899		10,764,020			
Hickory		3,816,436	87,348,890	Trinity		8,060		193,202			
High Point		2,630,193	60,763,607	Wake Forest		772,888		17,130,045			
Hillsborough		367,039	8,160,588	Washington		455,108		11,016,133			
Holly Springs		96,973	2,207,129	Waynesville		613,708		13,773,534			
Hope Mills		158,471	3,654,338	Weddington		26,037		578,516			
Huntersville		1,264,266	28,534,164	Whiteville		450,252		10,528,901			
Indian Trail		452,668	10,666,747	Williamston		237,591		5,618,473			
Jacksonville		2,488,203	55,266,808	Wilmington		6,619,194		149,601,643			
Kannapolis		736,539	16,262,488	Wilson		1,577,390		37,339,785			
Kernersville		1,087,562	25,362,787	Winston-Salem		9,796,862		225,967,021			
Kill Davil Hills		222 051	7 207 226								

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

333.951

136,824

Kill Devil Hills

King

* Gross collections reported during the month of December 2005, including collections of penalties, interest, and sales and use tax.

7.387.236

3,087,700

** Amounts shown are total taxable sales reported on sales and use tax returns submitted during December 2005. Data reflect sales primarily in November 2005, but may include sales from prior periods.

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TOTALS

\$ 185,457,936

\$ 4,232,558,504

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

Type of husiness	_	Gross	_	Taxable Sales**	Tupe of husiness		Gross		Taxable Sales**
Type of business		Collections*			Type of business		Collections*		
1%, 2%, 2.5% and 3% Tax Group	\$	4,469,343	\$	365,488,614	Lumber & Building Material Group - 4.5% 601 Sheet metal shops; steel fabricators	\$	46,178,837	\$	1,025,934,399
001 Manufactured homes - 2% 002 Airplanes, boats, etc 3%		409,097 388,616		20,454,763 15,065,213	602 Building hardware and machine stores		2,034,118 494,286		45,140,059 10,996,900
004 Modular Homes - 2.5%		586,847		23,473,804	603 Building material dealers		31,267,650		694,011,701
009 Farm, mill, laundry machinery; fuel to		560,047		23,473,004	604 Cabinet shops		1,665,875		37,739,090
farmers, manufacturers, laundries;					605 Electrical, plumbing and heating		-,,		
other - 1%		3,084,782		306,494,834	supply dealers		7,870,425		174,833,995
		, ,			606 Monument and tombstone dealers		47,464		1,053,025
Apparel Group - 4.5%	\$	11,872,131	\$	263,255,180	607 Others		1,824,507		40,527,194
101 Boot and shoe stores		1,720,995		38,233,619	608 Storm window and door dealers		974,513		21,632,435
102 Clothing stores		9,282,460		205,749,704					
103 Furriers		14,814		329,208	Unclassified Group - 4.5%	\$	237,741,409	\$	1,890,799,462
104 Haberdasheries		39,798		882,043	701 Beauty and barber shops and				
105 Millinery shops		15,705		349,046	supply dealers		877,572		19,143,973
106 Shoe repair shops		217,984		4,834,325	702 Bookstores, school supply stores		1,850,563		40,977,580
107 Others		580,375		12,877,235	703 Newsstands		524,676		11,525,225
4.6		14 40 - 044	ሐ	244 801 420	704 Coal, wood, fuel oil, and bottled		1 020 505		10 000 010
Automotive Group - 4.5%	\$	16,605,966	\$	366,701,420	gas dealers		1,939,686		42,697,647
201 Motor vehicle dealers		3,125,637		69,198,510	705 Feed stores, millers, hatcheries		173,410		3,701,377
202 Service stations		2,097,846		46,237,443	706 Florists and nurseries 707 Airplane dealers		1,521,979		33,195,376
203 Garages		1,484,863 922,371		32,431,951 20,237,781			889,576 7,615,770		19,729,985
204 Motorcycle and bicycle dealers 205 Automotive supply stores		4,238,896		93,668,827	708 Hotels, motels, cottage rentals, etc. 709 Office machine and supply dealers		6,233,417		168,789,500 138,162,430
206 Others		4,238,890		12,394,304	710 Funeral homes		938,614		20,877,511
207 Oil and petroleum products dealers		2,090,819		46,368,543	711 Others		202,789,841		1,118,205,585
208 Tire dealers, recappers and repairers		1,881,378		41,713,045	712 Photographers, artists, photofinishers		1,507,975		33,155,089
209 Manufactured home (mobile home) dealers		203,023		4,451,016	713 Printers, publishers, blueprinters,		1,507,575		33,135,007
		200,020		1,101,010	engravers, etc.		2,436,772		53,662,143
Food Group - 4.5%	\$	51,924,500	\$	1,238,239,952	714 Laundries, dry cleaners, etc.		991,453		21,915,075
301 Bakeries		384,282		8,513,665	715 Hospitals, physicians, veterinarians, etc.		2,784,369		61,843,533
302 Candy and confectionery stores		213,703		4,731,904	716 Boat and marine supply dealers		458,242		10,137,593
303 Dairies and dairy bars		319,680		6,762,113	717 Pet, hobby and craft shops		2,174,890		48,080,637
304 Grocery stores, meat markets, etc.		12,737,512		373,333,756	718 Chemical, janitorial supplies and paper				
305 Vending machine operators; drink stands		1,699,172		37,278,405	products dealers		1,633,648		36,200,649
306 Restaurants, cafeterias, grills,					719 Machine shops; locksmiths, etc.		398,954		8,798,554
snack bars, etc.		34,768,702		768,116,036					
307 Others		369,196		8,113,474					
308 Taverns, nightclubs, etc.		1,432,253		31,390,599					
Furniture Group - 4.5%	\$	15,094,939	\$	334,424,058	Total Retail Sales and Use Group	\$	442,451,976	\$	6,785,399,683
401 Furniture stores		5,898,353		130,604,619					
402 Household appliance dealers and					Utility Services, Satellite and Liquor -				
repair services		3,724,110		82,522,895	2.83%, 3%, 5% and 6%	\$	65,628,401		***
403 Musical merchandise dealers		570,922		12,620,314					
404 Industrial, office and store furniture					8% Hwy. Use Tax - Motor Vehicle Leasing	\$	4,034,704		***
and fixture dealers		847,597		18,829,102					
405 Others		330,744		7,349,801					
406 Awning and venetian blind dealers		120,274		2,662,527					
407 Antique dealers; interior decorators		1,423,450		31,414,727	Crond Total All Crowns	¢	512,115,081	¢	6 795 200 692
408 Upholstery shops; floor covering dealers		2,179,488		48,420,073	Grand Total - All Groups	\$	512,115,001	Φ	6,785,399,683
General Merchandise Group - 4.5%	\$	58,564,851	\$	1,300,556,598					
501 Department stores		7,622,915		169,377,770	* Current all actions were stad during the wordth	- 6 1	D		- 1 d ²
502 Drugstores; drug and medical		2 100 251		(0.000.000	* Gross collections reported during the month			5, 1no	cluding
supply houses		3,109,251		68,920,302	collections of penalties, interest, and sales a	and	use tax.		
503 Dry goods stores; fabric and yarn shops		413,240		9,148,467	** Amounts shown are total taxable sales repo	at a d	on color		
504 Farm implement and supply stores		1,522,874		33,797,696	1			floor	taalaa
505 Discount stores; general stores		10,271,409 2,039,007		230,322,357 45,168,494	and use tax returns submitted during Decen primarily in November 2005, but may inclu				
506 Hardware stores		2,039,007		43,100,494	primarily in November 2005, but may men	iue s	sales nom prior	per	ious.
507 Jewelry stores; watch and clock		1,823,229		40,348,336	*** Sales not tabulated.				
repair shops 508 Leather and leather goods stores		41,126		40,348,330 917,347	Suits not abunated.				
508 Leather and leather goods stores		3,417,704		75,589,815	Monthly sales and use tax reports are not co	mne	arable to mont	hlv	reports
509 Industrial machinery and supply dealers 510 Secondhand goods stores; flea markets		354,006		7,810,515	for periods prior to July 2005. In Fiscal Yea				
511 Sporting goods stores; toy shops		3,075,633		68,361,964	Tax Agreement requires a change in the Sale				
512 Variety stores; 5 & 10 specialty stores		3,461,897		76,863,522	not all taxpayers report Gross Retail Sales.				
513 Others		17,081,155		378,078,595	for July 2005, we will report only Gross Coll				
514 Paint, wallpaper, and glass stores		771,130		17,084,000					
515 Pawn shops; army surplus stores, etc.		393,858		8,728,328					
516 Road building equipment and supply dealer	S	2,153,761		47,705,523 22,333,567					

North Carolina Department of Revenue Raleigh, North Carolina 27640