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

	Gross	Gross	*	Gross	Gross
County	Collections*	Retail Sales**	County	Collections*	Retail Sales*
Alamance	\$ 3,417,380	\$ 125,592,000	Macon	\$ 879,084	\$ 28,693,913
Alexander	323,938	16,674,590	Madison	210,279	9,344,299
Alleghany	151,130	5,620,179	Martin	397,677	15,375,809
Anson	291,340	13,853,799	McDowell	532,095	24,716,794
Ashe	404,222	20,382,302	Mecklenburg	36,512,811	1,228,756,087
Avery	580,139	19,435,437	Mitchell	340,567	14,052,022
Beaufort	961,311	41,708,760	Montgomery	403,645	20,820,378
Bertie	99,723	5,378,214	Moore	1,903,787	68,096,162
Bladen	499,987	29,058,050	Nash	2,587,972	105,174,079
Brunswick	1,510,643	52,658,366	New Hanover	6,700,321	232,893,469
Buncombe	7,920,925	252,557,607	Northampton	100,865	3,762,376
Burke	1,360,946	51,722,670	Onslow	3,238,073	104,683,223
Cabarrus	4,587,691	172,483,640	Orange	3,297,062	111,668,079
Caldwell	1,268,068	54,217,399	Pamlico	140,531	4,711,426
Camden	81,886	4,332,917	Pasquotank	904,202	35,992,143
Carteret	1,608,841	55,193,671	Pender	360,368	19,215,230
Caswell	116,421	4,954,282	Perquimans	119,243	3,958,901
Catawba	5,012,093	178,582,691	Person	667,739	25,810,078
Chatham	718,417	28,964,336	Pitt	4,506,657	152,007,077
Cherokee	717,437	28,872,473	Polk	169,062	7,340,921
Chowan	182,286	8,371,431	Randolph	2,273,571	76,992,134
Clay	136,108	8,807,264	Richmond	737,608	27,467,750
Cleveland	2,033,167	76,695,082	Robeson	1,951,341	66,934,840
Columbus	1,054,897	41,276,471	Rockingham	1,356,212	50,085,868
Craven	1,916,301	76,512,019	Rowan	2,295,546	87,486,396
Cumberland	7,308,786	240,204,671	Rutherford	1,124,000	38,863,715
Currituck	373,406	14,908,702	Sampson	894,986	40,924,555
Dare	1,552,923	50,883,881	Scotland	723,841	25,472,882
Davidson	2,295,806	94,527,832	Stanly	1,386,935	48,157,321
Davie	466,378	17,619,440	Stokes	363,607	13,834,697
Duplin	703,409	27,904,529	Surry	1,784,451	71,548,524
Durham	12,766,389	394,440,296	Swain	133,242	4,862,835
Edgecombe	817,668	32,679,823	Transylvania	594,415	20,459,703
Forsyth	12,352,182	446,791,170	Tyrrell	28,935	1,265,750
Franklin	766,953	26,571,394	Union	2,948,248	116,704,439
Gaston	4,230,270	170,093,011	Vance	942,292	38,105,563
Gates	4,230,270	2,586,910	Wake	29,330,012	986,694,791
Graham	103,666	3,875,266	Warren	134,739	5,337,538
Granville	657,661	31,285,608	Washington	143,640	
Greene	126,727	4,891,056	Watauga	1,662,796	6,814,452 51,433,217
Guilford	18,169,918	699,081,383	Wayne	2,517,525	84,448,680
Halifax	961,384	45,466,427	Wilkes	1,319,086	52,077,558
Harnett	1,186,419	47,402,160	Wilson	2,125,490	86,861,652
Haywood	1,293,365	49,076,551	Yadkin	512,916	19,268,665
Henderson		, ,			7,177,756
Hertford	2,296,892 591,716	89,650,228 21,261,219	Yancey Foreign	215,347 10,574,726	971,148,483
				10,374,720	971,140,403
Hoke	197,052	8,216,650	Utility services,	53,718,944	***
Hyde	48,593 3,932,394	1,714,860	satellite, & liquor		***
Iredell Jackson	3,932,394 844,639	144,146,739 26,420,449	8% Hwy. use tax	1,781,761	an an an
Johnston	2,939,393	110,200,210			
Jones	2,939,393 98,567	3,024,017			
Lee	1,570,556	53,267,473			
Lenoir Lincoln	1,644,313 1,088,364	70,859,254 46,515,392	TOTALS	\$ 305,930,674	\$ 9,566,974,481

* Gross collections reported during the month of February 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 January 2003.

*** 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

BY CITIES WITH POPULATION IN EXCESS OF 5,000¹

		February 2	2003 Report		
	Gross	Gross		Gross	Gross
City	Collections*	Retail Sales**	City	Collections*	Retail Sales**
Albemarle	\$ 817,545	\$ 29,181,935	Kings Mountain	\$ 229,251	8,761,644
Apex	943,150	25,433,984	Kinston	1,380,620	56,116,783
Archdale	144,106	5,047,113	Knightdale	320,779	9,547,263
Asheboro	1,176,797	35,035,979	Laurinburg	541,966	19,410,132
Asheville	6,177,947	185,870,461	Lenoir	849,688	34,760,528
Belmont	214,275	14,178,551	Lewisville	64,256	2,041,939
Bessemer City	70,158	2,507,151	Lexington	971,975	39,429,533
Black Mountain	171,202	8,302,562	Lincolnton	535,199	22,444,369
Boone	1,117,624	36,850,283	Lumberton	1,143,304	37,561,042
Brevard	440,793	14,427,841	Matthews	1,765,977	49,739,438
Burlington	2,513,031	88,865,595	Mebane	266,642	10,647,349
Carrboro	299,600	11,803,833	Mint Hill	88,393	4,875,742
Cary	4,361,288	151,701,932	Monroe	1,697,667	71,674,860
Chapel Hill	2,162,750	69,999,690	Mooresville	1,349,261	42,310,939
Charlotte	28,013,954	983,036,323	Morehead City	989,242	31,729,540
Cherryville	116,881	4,757,934	Morganton	882,186	33,909,044
Clayton	407,517	12,366,165	Morrisville	493,417	19,893,002
Clemmons	321,775	11,397,817	Mt. Airy	980,452	39,081,807
Clinton	583,618	26,734,252	Mt. Holly	78,509	3,627,007
Concord	2,863,347	113,462,535	New Bern	1,356,424	47,663,470
Conover	262,414	12,734,363	Newton	250,697	9,594,881
Cornelius	491,006	15,046,016	Oak Island	8,888	202,697
Davidson	126,148	5,195,455	Oxford	374,545	15,321,533
Dunn	637,408	22,922,124	Pinehurst	230,435	10,249,005
Durham	11,422,465	345,906,503	Raleigh	18,110,090	593,825,047
Eden	431,942	15,779,426	Reidsville	437,472	15,631,527
Edenton	155,689	7,417,751	Roanoke Rapids	619,450	26,233,755
Elizabeth City	817,860	28,338,542	Rockingham	547,372	18,257,692
Elon	26,912	1,114,708	Rocky Mount	2,194,694	84,697,962
Fayetteville	5,875,867	192,181,260	Roxboro	554,843	19,535,861
Forest City	455,657	15,729,482	Salisbury	1,521,918	55,150,084
Fuquay-Varina	475,864	16,037,125	Sanford	1,383,721	46,714,290
Garner	1,302,113	36,969,912	Selma	236,216	9,647,358
Gastonia	3,198,179	114,346,504	Shelby	1,218,978	45,561,837
Goldsboro	1,977,303	63,971,178	Siler City	364,963	12,931,564
Graham	272,549	12,252,699	Smithfield	966,922	38,530,695
Greensboro	13,349,485	494,846,553	Southern Pines	811,507	27,701,407
Greenville	3,601,799	114,328,510		250,443	
Hamlet			Spring Lake Statesville		8,081,282
Havelock	70,308	4,040,441		1,894,042	72,531,322
	246,088	8,342,588	Summerfield	28,741	1,514,094
Henderson	735,071	27,241,104	Tarboro	281,910	9,572,514
Hendersonville	1,526,888	56,968,550	Thomasville	663,079	26,502,804
Hickory	3,713,793	120,201,960	Trinity	5,530	131,289
High Point	2,823,732	122,380,450	Wake Forest	546,776	17,291,979
Hillsborough	424,109	13,607,904	Washington	563,911	21,349,463
Holly Springs	61,372	2,241,722	Waynesville	705,533	27,017,866
Hope Mills	323,614	11,713,123	Weddington	20,410	777,999
Huntersville	1,189,439	33,085,187	Whiteville	693,136	24,545,628
Indian Trail	281,293	8,864,285	Williamston	283,651	9,950,061
Jacksonville	2,628,047	80,924,557	Wilmington	5,505,444	186,974,864
Kannapolis	761,375	22,856,647	Wilson	1,864,686	67,429,675
Kernersville	1,035,391	45,913,417	Winston-Salem	8,641,840	318,803,165
Kill Devil Hills	278,266	8,139,614			
King	125,671	5,673,901	TOTALS	\$ 181,789,526	\$ 6,325,762,128

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 February 2003 including collections of penalties, interest, and sales and use tax.

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

		Gross		Gross			Gross		Gross
Type of business		Collections*		Retail Sales**	Type of business		Collections*		Retail Sales**
1%, 2% and 3% Tax Group	\$	4,523,911	\$	378,947,583	Lumber & Building Material Group - 4.5%	\$	34,516,569	\$	918,397,880
001 Manufactured homes - 2%		620,484		30,870,395	601 Sheet metal shops; steel fabricators		1,574,637		53,601,810
002 Airplanes, boats, etc 3%		604,767		19,621,371	602 Building hardware and machine stores		220,931		8,729,441
009 Farm, mill, laundry machinery; fuel to					603 Building material dealers		22,133,339		544,692,728
farmers, manufacturers, laundries;					604 Cabinet shops		966,797		28,340,877
other - 1%		3,298,660		328,455,817	605 Electrical, plumbing and heating				
					supply dealers		8,360,821		243,547,712
Apparel Group - 4.5%	\$	7,756,281	\$	190,336,395	606 Monument and tombstone dealers		43,695		2,277,335
101 Boot and shoe stores		670,463		15,400,083	607 Others		539,423		18,741,604
102 Clothing stores		6,183,533		143,301,549	608 Storm window and door dealers		676,927		18,466,36
103 Furriers		41,266		954,335					
104 Haberdasheries		28,625		642,507	Unclassified Group - 4.5%	\$	50,750,382	\$	2,148,485,39
105 Millinery shops		9,197		207,760	701 Beauty and barber shops and				
106 Shoe repair shops		112,974		2,681,752	supply dealers		899,561		27,600,550
107 Others		710,223		27,148,409	702 Bookstores, school supply stores		4,560,372		111,187,324
					703 Newsstands		433,448		14,042,643
Automotive Group - 4.5%	\$	18,392,957	\$	1,280,809,940	704 Coal, wood, fuel oil, and bottled				
201 Motor vehicle dealers		3,123,414		560,818,191	gas dealers		3,830,099		132,859,330
202 Service stations		1,910,133		114,048,471	705 Feed stores, millers, hatcheries		185,989		9,606,439
203 Garages		1,816,598		81,184,400	706 Florists and nurseries		1,034,821		33,997,730
204 Motorcycle and bicycle dealers		577,624		25,037,367	707 Airplane dealers		432,038		23,746,65
205 Automotive supply stores		5,022,749		197,459,706	708 Hotels, motels, cottage rentals, etc.		5,991,824		141,231,916
206 Others		614,355		29,416,512	709 Office machine and supply dealers		10,784,762		353,878,039
207 Oil and petroleum products dealers		3,211,105		180,246,367	710 Funeral homes		883,771		30,987,21
208 Tire dealers, recappers and repairers		1,823,378		66,359,383	711 Others		9,913,094		825,793,352
209 Manufactured home (mobile home) dealers		293,600		26,239,543	712 Photographers, artists, photofinishers		1,500,340		42,125,708
					713 Printers, publishers, blueprinters,				
Food Group - 4.5%	\$	54,371,160	\$	1,928,394,682	engravers, etc.		2,667,049		134,293,295
301 Bakeries		315,333		11,571,520	714 Laundries, dry cleaners, etc.		1,219,458		31,028,681
302 Candy and confectionery stores		145,932		4,317,040	715 Hospitals, physicians, veterinarians, etc.		2,786,194		83,208,293
303 Dairies and dairy bars		230,043		5,576,801	716 Boat and marine supply dealers		313,641		16,701,682
304 Grocery stores, meat markets, etc.		17,881,573		1,066,835,853	717 Pet, hobby and craft shops		1,198,060		36,621,980
305 Vending machine operators; drink stands		2,492,940		62,332,802	718 Chemical, janitorial supplies and paper				
306 Restaurants, cafeterias, grills,					products dealers		1,719,243		75,953,304
snack bars, etc.		32,054,665		741,196,981	719 Machine shops; locksmiths, etc.		396,616		23,621,242
307 Others		217,985		10,733,187					
308 Taverns, nightclubs, etc.		1,032,689		25,830,498					
	φ.	12.045.524							
Furniture Group - 4.5%	\$	13,047,734	\$	375,665,553	Tetal Detail Sales and Use Course	ሰ	250 420 070	¢	0 5// 074 49
401 Furniture stores		5,851,994		173,758,060	Total Retail Sales and Use Group	Э	250,429,969	\$	9,566,974,48
402 Household appliance dealers and		2 000 044		77 210 000					
repair services		2,900,944		77,219,999	Utility Services, Satellite and Liquor -	ф	52 519 044		***
403 Musical merchandise dealers		608,900		17,424,073	2.83%, 3%, 5% and 6%	\$	53,718,944		***
404 Industrial, office and store furniture		000.011				đ			de de de
and fixture dealers		888,011		25,910,232	8% Hwy. Use Tax - Motor Vehicle Leasing	\$	1,781,761		***
405 Others		173,871		6,439,307					
406 Awning and venetian blind dealers		132,005		3,455,426					
407 Antique dealers; interior decorators		1,048,987		27,901,208					
408 Upholstery shops; floor covering dealers		1,443,021		43,557,248		đ	205 020 (84		
					Grand Total - All Groups	\$	305,930,674	\$	9,566,974,481
General Merchandise Group - 4.5%	\$	67,070,976	\$	2,345,937,058					
501 Department stores		8,793,090		210,977,803	* Cross collections reported during the month	of T	John 1002	in alu	dina
502 Drugstores; drug and medical		4 022 020		254 477 140	* Gross collections reported during the month		•	meru	lung
supply houses		4,032,830		354,477,140	collections of penalties, interest, and sales a	and u	ise tax.		
503 Dry goods stores; fabric and yarn shops		325,502		9,171,069	ΨΨ A (1 () 1 1 1)		1 (,	,
504 Farm implement and supply stores		1,552,679		60,130,936	** Amounts shown are total taxable and nonta		-	a on	sales
505 Discount stores; general stores		25,972,332		768,515,701	and use tax returns. Data reflect sales in Jac	nuar	y 2003.		
506 Hardware stores		2,199,197		67,027,498	<u></u>				
507 Jewelry stores; watch and clock		1 6 4 7 4 7 7		10.000 -007	*** Sales not presently tabulated.				
repair shops		1,645,168		43,020,697					
508 Leather and leather goods stores		47,300		1,628,936					
509 Industrial machinery and supply dealers		2,831,104		133,084,536	periods prior to February 2002. Effective October 16, 2001, the genera				
510 Secondhand goods stores; flea markets		316,126		8,233,845					
511 Sporting goods stores; toy shops		2,304,614		59,385,721	state sales and use tax rate increased from 4% to 4.5%, requiring changes to the				
512 Variety stores; 5 & 10 specialty stores		1,953,150		47,541,382	return. Prior to the change, use taxes were s				
513 Others		10,794,089		457,739,136	were not calculated for use taxes. The new r				
514 Paint, wallpaper, and glass stores		1,285,974		38,484,920	and taxable sales are computed on the total.				
515 Pawn shops; army surplus stores, etc.		367,618		9,309,385	the 1/2% tax rate increase, and gross retail s	ales	reflect taxabl	e sal	es computed
		4 0 - 4 1 1							
516 Road building equipment and supply dealer 517 Gift and novelty shops; coin dealers	rs	1,873,997 776,206		58,755,349 18,453,004	on the combined total of sales and use taxes.				

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