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

| February 2005 Report |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County |  | GrossCollections* | Gross |  | County | GrossCollections* |  |  | GrossRetail Sales** |
|  |  |  |  | Retail Sales** |  |  |  |  |  |
| Alamance | \$ | 4,041,032 | \$ | 146,074,743 | Macon | \$ | 1,339,914 | \$ | 42,486,097 |
| Alexander |  | 378,502 |  | 21,692,798 | Madison |  | 177,274 |  | 9,117,904 |
| Alleghany |  | 185,478 |  | 6,446,840 | Martin |  | 420,886 |  | 15,958,772 |
| Anson |  | 114,223 |  | 14,408,217 | McDowell |  | 738,940 |  | 37,123,149 |
| Ashe |  | 328,006 |  | 15,938,421 | Mecklenburg |  | 39,796,501 |  | 1,448,729,403 |
| Avery |  | 458,260 |  | 16,313,730 | Mitchell |  | 380,741 |  | 16,945,054 |
| Beaufort |  | 1,109,903 |  | 49,100,088 | Montgomery |  | 450,722 |  | 22,102,435 |
| Bertie |  | 118,303 |  | 7,643,014 | Moore |  | 2,365,765 |  | 86,341,956 |
| Bladen |  | 436,142 |  | 19,137,352 | Nash |  | 2,532,084 |  | 105,443,549 |
| Brunswick |  | 2,207,868 |  | 84,395,431 | New Hanover |  | 7,966,868 |  | 279,700,573 |
| Buncombe |  | 9,646,426 |  | 324,238,249 | Northampton |  | 102,766 |  | 3,880,269 |
| Burke |  | 1,542,956 |  | 75,831,399 | Onslow |  | 3,952,395 |  | 122,188,679 |
| Cabarrus |  | 5,657,892 |  | 206,545,500 | Orange |  | 2,945,934 |  | 108,886,245 |
| Caldwell |  | 1,369,758 |  | 57,183,176 | Pamlico |  | 176,718 |  | 7,843,032 |
| Camden |  | 85,291 |  | 2,909,630 | Pasquotank |  | 1,080,052 |  | 41,661,958 |
| Carteret |  | 1,979,321 |  | 62,494,643 | Pender |  | 449,651 |  | 26,702,120 |
| Caswell |  | 103,739 |  | 5,393,831 | Perquimans |  | 118,585 |  | 4,858,086 |
| Catawba |  | 5,559,088 |  | 223,617,297 | Person |  | 726,939 |  | 27,020,045 |
| Chatham |  | 1,093,055 |  | 37,408,291 | Pitt |  | 4,749,540 |  | 164,871,777 |
| Cherokee |  | 853,862 |  | 28,974,593 | Polk |  | 205,565 |  | 9,922,748 |
| Chowan |  | 173,058 |  | 8,882,074 | Randolph |  | 2,542,972 |  | 91,056,110 |
| Clay |  | 168,629 |  | 10,840,932 | Richmond |  | 907,652 |  | 31,915,864 |
| Cleveland |  | 2,440,935 |  | 94,315,275 | Robeson |  | 2,289,585 |  | 82,826,367 |
| Columbus |  | 1,064,221 |  | 46,391,956 | Rockingham |  | 1,649,927 |  | 59,808,284 |
| Craven |  | 2,234,131 |  | 88,386,935 | Rowan |  | 2,665,918 |  | 104,992,045 |
| Cumberland |  | 8,274,474 |  | 284,561,089 | Rutherford |  | 1,287,151 |  | 44,154,444 |
| Currituck |  | 404,446 |  | 14,105,946 | Sampson |  | 864,538 |  | 40,039,030 |
| Dare |  | 1,863,442 |  | 56,616,707 | Scotland |  | 784,697 |  | 28,100,935 |
| Davidson |  | 3,144,828 |  | 128,498,492 | Stanly |  | 1,485,162 |  | 56,639,191 |
| Davie |  | 625,134 |  | 27,040,894 | Stokes |  | 471,392 |  | 18,003,099 |
| Duplin |  | 770,199 |  | 33,721,633 | Surry |  | 2,147,629 |  | 81,381,799 |
| Durham |  | 13,454,640 |  | 431,985,763 | Swain |  | 136,911 |  | 5,932,685 |
| Edgecombe |  | 467,631 |  | 29,467,379 | Transylvania |  | 797,196 |  | 25,386,367 |
| Forsyth |  | 15,077,042 |  | 514,508,034 | Tyrrell |  | 48,945 |  | 2,693,903 |
| Franklin |  | 781,527 |  | 31,399,446 | Union |  | 3,340,554 |  | 134,595,437 |
| Gaston |  | 4,643,694 |  | 181,186,432 | Vance |  | 1,065,190 |  | 45,089,406 |
| Gates |  | 48,499 |  | 2,973,412 | Wake |  | 31,540,809 |  | 1,120,666,305 |
| Graham |  | 93,733 |  | 4,245,987 | Warren |  | 124,342 |  | 5,965,381 |
| Granville |  | 726,709 |  | 35,751,396 | Washington |  | 158,833 |  | 9,052,838 |
| Greene |  | 132,829 |  | 4,858,934 | Watauga |  | 1,917,134 |  | 60,371,848 |
| Guilford |  | 18,297,356 |  | 737,476,739 | Wayne |  | 2,897,491 |  | 104,651,236 |
| Halifax |  | 1,119,820 |  | 46,944,464 | Wilkes |  | 1,892,257 |  | 69,447,361 |
| Harnett |  | 1,484,250 |  | 63,780,983 | Wilson |  | 1,495,268 |  | 83,721,710 |
| Haywood |  | 1,663,284 |  | 65,652,882 | Yadkin |  | 415,671 |  | 17,082,438 |
| Henderson |  | 2,730,850 |  | 94,044,643 | Yancey |  | 276,093 |  | 8,837,581 |
| Hertford |  | 661,572 |  | 29,522,328 | Foreign |  | 34,908,639 |  | 2,404,382,459 |
| Hoke |  | 242,857 |  | 10,722,104 | Utility services, |  |  |  |  |
| Hyde |  | 53,002 |  | 1,903,533 | satellite, \& liquor |  | 55,219,260 |  | *** |
| Iredell |  | 5,248,928 |  | 198,831,392 | 8\% Hwy. use tax |  | 1,668,992 |  | *** |
| Jackson |  | 783,056 |  | 25,611,013 |  |  |  |  |  |
| Johnston |  | 3,233,553 |  | 123,210,274 |  |  |  |  |  |
| Jones |  | 110,721 |  | 3,661,160 |  |  |  |  |  |
| Lee |  | 1,849,258 |  | 65,604,330 |  |  |  |  |  |
| Lenoir |  | 1,575,081 |  | 78,578,757 |  |  |  |  |  |
| Lincoln |  | 1,360,851 |  | 56,808,535 | TOTALS | \$ | 359,951,390 | \$ | 12,356,417,070 |

[^0]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 $\mathbf{1 / 2 \%}$ tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.

## BY CITIES WITH POPULATION IN EXCESS OF 5,000 ${ }^{1}$

February 2005 Report

| City | GrossCollections* |  | $\begin{gathered} \text { Gross } \\ \text { Retail Sales** }^{*} \end{gathered}$ |  | City | $\begin{gathered} \text { Gross } \\ \text { Collections* } \end{gathered}$ |  | $\begin{gathered} \text { Gross } \\ \text { Retail Sales** } \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |
| Albemarle | \$ | 878,815 | \$ | 35,050,996 | Kings Mountain | \$ | 215,008 | \$ | 10,236,883 |
| Apex |  | 1,011,162 |  | 33,242,827 | Kinston |  | 1,185,907 |  | 62,974,757 |
| Archdale |  | 207,413 |  | 8,115,965 | Knightdale |  | 367,203 |  | 11,753,915 |
| Asheboro |  | 1,210,953 |  | 41,723,765 | Laurinburg |  | 585,080 |  | 21,517,248 |
| Asheville |  | 7,473,540 |  | 235,994,153 | Lenoir |  | 747,913 |  | 31,771,357 |
| Belmont |  | 255,542 |  | 19,032,477 | Lewisville |  | 44,016 |  | 1,919,508 |
| Bessemer City |  | 48,773 |  | 2,485,140 | Lexington |  | 1,661,824 |  | 57,419,039 |
| Black Mountain |  | 204,592 |  | 8,306,322 | Lincolnton |  | 563,023 |  | 25,756,848 |
| Boone |  | 1,333,091 |  | 43,984,497 | Lumberton |  | 1,295,154 |  | 41,860,086 |
| Brevard |  | 521,684 |  | 16,692,519 | Matthews |  | 1,826,212 |  | 57,905,345 |
| Burlington |  | 2,949,676 |  | 98,542,059 | Mebane |  | 303,270 |  | 14,898,854 |
| Carrboro |  | 323,444 |  | 10,850,960 | Mint Hill |  | 105,842 |  | 5,555,758 |
| Cary |  | 3,836,896 |  | 143,543,249 | Monroe |  | 1,823,582 |  | 75,052,470 |
| Chapel Hill |  | 1,816,524 |  | 70,480,479 | Mooresville |  | 2,013,152 |  | 68,206,022 |
| Charlotte |  | 30,409,364 |  | 1,155,606,072 | Morehead City |  | 1,268,726 |  | 37,619,158 |
| Cherryville |  | 110,190 |  | 4,813,548 | Morganton |  | 1,124,633 |  | 55,770,375 |
| Clayton |  | 588,398 |  | 20,035,059 | Morrisville |  | 490,058 |  | 18,940,676 |
| Clemmons |  | 423,015 |  | 15,835,648 | Mt. Airy |  | 1,173,513 |  | 44,888,892 |
| Clinton |  | 450,304 |  | 21,445,006 | Mt. Holly |  | 107,144 |  | 4,809,468 |
| Concord |  | 3,617,438 |  | 135,571,732 | New Bern |  | 1,631,762 |  | 56,146,998 |
| Conover |  | 384,135 |  | 19,283,299 | Newton |  | 244,700 |  | 10,810,913 |
| Cornelius |  | 568,158 |  | 21,231,426 | Oak Island |  | 12,720 |  | 579,349 |
| Davidson |  | 167,674 |  | 5,797,850 | Oxford |  | 355,525 |  | 12,953,970 |
| Dunn |  | 750,416 |  | 27,119,551 | Pinehurst |  | 578,289 |  | 16,792,584 |
| Durham |  | 12,058,151 |  | 371,284,395 | Raleigh |  | 19,150,991 |  | 672,576,901 |
| Eden |  | 512,327 |  | 18,933,710 | Reidsville |  | 470,984 |  | 18,981,298 |
| Edenton |  | 134,737 |  | 7,674,390 | Roanoke Rapids |  | 701,432 |  | 27,028,198 |
| Elizabeth City |  | 740,582 |  | 31,129,183 | Rockingham |  | 701,675 |  | 22,427,366 |
| Elon |  | 37,323 |  | 3,407,906 | Rocky Mount |  | 2,103,775 |  | 81,780,407 |
| Fayetteville |  | 6,797,078 |  | 236,675,477 | Roxboro |  | 609,294 |  | 21,650,733 |
| Forest City |  | 441,982 |  | 16,352,654 | Salisbury |  | 1,926,187 |  | 68,571,789 |
| Fuquay-Varina |  | 633,088 |  | 21,851,453 | Sanford |  | 1,597,066 |  | 55,106,273 |
| Garner |  | 1,482,289 |  | 44,217,515 | Selma |  | 175,223 |  | 6,687,324 |
| Gastonia |  | 3,561,144 |  | 122,541,325 | Shelby |  | 1,235,881 |  | 48,327,524 |
| Goldsboro |  | 2,435,776 |  | 83,130,349 | Siler City |  | 520,551 |  | 16,114,382 |
| Graham |  | 274,102 |  | 12,880,853 | Smithfield |  | 862,522 |  | 33,556,871 |
| Greensboro |  | 13,706,118 |  | 511,663,392 | Southern Pines |  | 982,728 |  | 32,755,746 |
| Greenville |  | 3,558,503 |  | 119,913,278 | Spring Lake |  | 398,555 |  | 10,817,504 |
| Hamlet |  | 70,361 |  | 4,391,182 | Statesville |  | 2,537,676 |  | 96,490,485 |
| Havelock |  | 217,652 |  | 8,915,494 | Summerfield |  | 38,169 |  | 1,798,527 |
| Henderson |  | 769,312 |  | 33,012,123 | Tarboro |  | 2,713 |  | 7,578,379 |
| Hendersonville |  | 1,782,953 |  | 59,899,389 | Thomasville |  | 748,498 |  | 34,299,256 |
| Hickory |  | 4,037,925 |  | 155,838,711 | Trinity |  | 6,157 |  | 143,235 |
| High Point |  | 3,197,307 |  | 142,298,221 | Wake Forest |  | 956,745 |  | 28,478,265 |
| Hillsborough |  | 456,708 |  | 15,735,821 | Washington |  | 533,591 |  | 22,507,705 |
| Holly Springs |  | 90,984 |  | 5,012,842 | Waynesville |  | 845,942 |  | 32,683,459 |
| Hope Mills |  | 371,474 |  | 12,059,590 | Weddington |  | 32,873 |  | 2,047,555 |
| Huntersville |  | 1,359,615 |  | 43,638,626 | Whiteville |  | 694,154 |  | 28,429,278 |
| Indian Trail |  | 364,300 |  | 14,607,975 | Williamston |  | 300,976 |  | 11,484,120 |
| Jacksonville |  | 3,125,917 |  | 95,663,235 | Wilmington |  | 7,027,555 |  | 238,622,990 |
| Kannapolis |  | 722,857 |  | 30,195,912 | Wilson |  | 1,161,252 |  | 64,288,712 |
| Kernersville |  | 1,118,036 |  | 47,766,422 | Winston-Salem |  | 12,241,764 |  | 406,629,464 |
| Kill Devil Hills |  | 412,838 |  | 11,565,728 |  |  |  |  |  |
| King |  | 146,664 |  | 7,589,072 | TOTALS | \$ | 2,448,485 | \$ | 7,322,635,041 |

${ }^{1}$ 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 2005 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 2005.

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 $\mathbf{1 / 2 \%}$ tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.

| February 2005 Report |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Type of business | Gross Collections* |  | GrossRetail Sales** |  | Type of business | GrossCollections* |  | GrossRetail Sales** |  |
|  |  |  |  |  |  |  |  |  |  |
| $\mathbf{1 \%}$ \% $\mathbf{2 \%}$, 2.5\% and 3\% Tax Group | \$ | 4,887,237 | \$ | 411,125,937 | Lumber \& Building Material Group - 4.5\% | \$ | 61,442,165 | \$ | 1,605,227,975 |
| 001 Manufactured homes - 2\% |  | 407,097 |  | 20,352,823 | 601 Sheet metal shops; steel fabricators |  | 1,906,766 |  | 70,199,920 |
| 002 Airplanes, boats, etc.- 3\% |  | 501,089 |  | 19,126,797 | 602 Building hardware and machine stores |  | 326,564 |  | 13,025,269 |
| 004 Modular Homes - 2.5\% |  | 419,394 |  | 16,771,602 | 603 Building material dealers |  | 46,704,664 |  | 1,143,742,020 |
| 009 Farm, mill, laundry machinery; fuel to |  |  |  |  | 604 Cabinet shops |  | 1,313,586 |  | 42,372,115 |
| farmers, manufacturers, laundries; other - 1\% |  | 3,559,657 |  | 354,874,715 | 605 Electrical, plumbing and heating supply dealers |  | 9,033,104 |  | 266,553,059 |
|  |  |  |  |  | 606 Monument and tombstone dealers |  | 44,053 |  | 2,594,781 |
| Apparel Group - 4.5\% | \$ | 10,295,190 | \$ | 265,947,393 | 607 Others |  | 1,388,719 |  | 45,504,769 |
| 101 Boot and shoe stores |  | 1,705,761 |  | 38,695,010 | 608 Storm window and door dealers |  | 724,710 |  | 21,236,042 |
| 102 Clothing stores |  | 7,770,648 |  | 191,124,317 |  |  |  |  |  |
| 103 Furriers |  | 18,038 |  | 452,897 | Unclassified Group - 4.5\% | \$ | 61,500,301 | \$ | 3,248,041,434 |
| 104 Haberdasheries |  | 22,698 |  | 666,345 | 701 Beauty and barber shops and |  |  |  |  |
| 105 Millinery shops |  | 6,016 |  | 135,555 | supply dealers |  | 662,073 |  | 23,606,293 |
| 106 Shoe repair shops |  | 160,875 |  | 3,781,508 | 702 Bookstores, school supply stores |  | 4,441,095 |  | 110,955,381 |
| 107 Others |  | 611,154 |  | 31,091,761 | 703 Newsstands |  | 479,127 |  | 16,566,805 |
|  |  |  |  |  | 704 Coal, wood, fuel oil, and bottled |  |  |  |  |
| Automotive Group - 4.5\% | \$ | 17,852,804 | \$ | 1,358,717,147 | gas dealers |  | 3,580,191 |  | 214,137,434 |
| 201 Motor vehicle dealers |  | 3,219,690 |  | 587,611,390 | 705 Feed stores, millers, hatcheries |  | 214,016 |  | 9,228,676 |
| 202 Service stations |  | 2,070,408 |  | 148,358,720 | 706 Florists and nurseries |  | 1,317,798 |  | 39,533,836 |
| 203 Garages |  | 1,766,313 |  | 74,655,500 | 707 Airplane dealers |  | 788,827 |  | 38,482,606 |
| 204 Motorcycle and bicycle dealers |  | 645,225 |  | 27,640,347 | 708 Hotels, motels, cottage rentals, etc. |  | 5,851,843 |  | 146,182,412 |
| 205 Automotive supply stores |  | 4,395,199 |  | 194,640,713 | 709 Office machine and supply dealers |  | 12,122,853 |  | 357,512,026 |
| 206 Others |  | 603,586 |  | 34,628,701 | 710 Funeral homes |  | 936,694 |  | 30,265,992 |
| 207 Oil and petroleum products dealers |  | 3,096,689 |  | 194,969,618 | 711 Others |  | 19,830,427 |  | 1,831,580,555 |
| 208 Tire dealers, recappers and repairers |  | 1,838,103 |  | 77,436,132 | 712 Photographers, artists, photofinishers |  | 1,222,882 |  | 40,802,346 |
| 209 Manufactured home (mobile home) dealers |  | 217,590 |  | 18,776,026 | 713 Printers, publishers, blueprinters, engravers, etc. |  | 2,501,314 |  | 118,236,758 |
| Food Group - 4.5\% | \$ | 52,114,554 | \$ | 2,037,362,171 | 714 Laundries, dry cleaners, etc. |  | 1,022,261 |  | 26,208,596 |
| 301 Bakeries |  | 342,191 |  | 13,104,106 | 715 Hospitals, physicians, veterinarians, etc. |  | 2,676,368 |  | 83,683,718 |
| 302 Candy and confectionery stores |  | 142,562 |  | 3,973,048 | 716 Boat and marine supply dealers |  | 390,922 |  | 18,423,556 |
| 303 Dairies and dairy bars |  | 232,198 |  | 6,226,619 | 717 Pet, hobby and craft shops |  | 1,478,344 |  | 43,486,951 |
| 304 Grocery stores, meat markets, etc. |  | 15,070,259 |  | 1,051,414,237 | 718 Chemical, janitorial supplies and paper |  |  |  |  |
| 305 Vending machine operators; drink stands |  | 2,074,087 |  | 104,996,961 | products dealers |  | 1,528,404 |  | 70,844,342 |
| 306 Restaurants, cafeterias, grills, snack bars, etc. |  | 32,691,191 |  | 810,650,236 | 719 Machine shops; locksmiths, etc. |  | 454,859 |  | 28,303,151 |
| 307 Others |  | 315,825 |  | 14,836,251 |  |  |  |  |  |
| 308 Taverns, nightclubs, etc. |  | 1,246,240 |  | 32,160,713 |  |  |  |  |  |
| Furniture Group - 4.5\% | \$ | 14,324,912 | \$ | 444,556,821 | Total Retail Sales and Use Group | \$ | 303,063,138 | \$ | 12,356,417,070 |
| 401 Furniture stores |  | 5,819,412 |  | 174,278,969 |  |  |  |  |  |
| 402 Household appliance dealers and repair services |  | 3,756,682 |  | 122,088,922 | Utility Services, Satellite and Liquor - $2.83 \%, 3 \%, 5 \% \text { and } 6 \%$ | \$ | 55,219,260 |  | *** |
| 403 Musical merchandise dealers |  | 585,856 |  | 16,755,727 |  |  |  |  |  |
| 404 Industrial, office and store furniture and fixture dealers |  | 825,076 |  | 28,505,137 | 8\% Hwy. Use Tax - Motor Vehicle Leasing | \$ | 1,668,992 |  | *** |
| 405 Others |  | 251,142 |  | 9,536,507 |  |  |  |  |  |
| 406 Awning and venetian blind dealers |  | 121,944 |  | 3,232,020 |  |  |  |  |  |
| 407 Antique dealers; interior decorators |  | 1,107,284 |  | 33,262,192 |  |  |  |  |  |
| 408 Upholstery shops; floor covering dealers |  | 1,857,515 |  | 56,897,347 | Grand Total - All Groups | \$ | 359,951,390 | \$ | 12,356,417,070 |
| General Merchandise Group - 4.5\% | \$ | 80,645,975 | \$ | 2,985,438,192 |  |  |  |  |  |
| 501 Department stores |  | 8,862,607 |  | 205,668,881 |  |  |  |  |  |
| 502 Drugstores; drug and medical supply houses |  | 3,855,626 |  | 600,778,638 | * Gross collections reported during the month collections of penalties, interest, and sales |  | ebruary 2005 use tax. |  |  |
| 503 Dry goods stores; fabric and yarn shops |  | 349,133 |  | 15,449,016 |  |  |  |  |  |
| 504 Farm implement and supply stores |  | 1,480,648 |  | 61,853,852 | ** Amounts shown are total taxable and nonta | xabl | e sales reported | on | sales |
| 505 Discount stores; general stores |  | 33,996,055 |  | 889,758,519 | and use tax returns. Data reflect sales in Jan | uar | y 2005. |  |  |
| 506 Hardware stores |  | 1,683,492 |  | 48,477,000 |  |  |  |  |  |
| 507 Jewelry stores; watch and clock |  |  |  |  | *** Sales not tabulated. |  |  |  |  |


#### Abstract

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 $\mathbf{1 / 2 \%}$ tax rate increase, and gross retail sales reflect taxable sales computed on the combined total of sales and use taxes.


[^0]:    * Gross collections reported during the month of February 2005 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 2005.
    *** Sales not tabulated.

