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

	Gross	Gross	G .	Gross	Gross
County	Collections*	Retail Sales**	County	Collections*	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
Davidson	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
	467,631	29,467,379		797,196	25,386,367
Edgecombe			Transylvania	,	
Forsyth	15,077,042	514,508,034	Tyrrell Union	48,945	2,693,903
Franklin	781,527	31,399,446		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 Greene	726,709 132,829	35,751,396 4,858,934	Washington Watauga	158,833 1,917,134	9,052,838 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

^{*} Gross collections reported during the month of February 2005 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 January 2005.

^{***} Sales not tabulated.

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

February 2005 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
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
	204,592	8,306,322	Lincolnton	563,023	25,756,848
Black Mountain				-	
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
Gastonia Goldsboro	2,435,776	83,130,349	Siler City	520,551	
Graham			Smithfield		16,114,382
	274,102	12,880,853		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		, - ·-, · · ·	. 50,025, .01
King	146,664	7,589,072	TOTALS	\$ 202,448,485	\$ 7,322,635,041

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

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 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.

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

-					2005 Report				
Type of business		Gross Collections*		Gross Retail Sales**	Type of business		Gross Collections*		Gross Retail Sales**
1%, 2%, 2.5% and 3% Tax Group	\$	4,887,237	e	411,125,937	Lumber & Building Material Group - 4.5%	·	61,442,165	•	1,605,227,975
001 Manufactured homes - 2%	Ф	407,097	Ф	20,352,823	601 Sheet metal shops; steel fabricators	Ф	1,906,766	Φ	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		117,571		10,771,002	604 Cabinet shops		1,313,586		42,372,115
farmers, manufacturers, laundries;					605 Electrical, plumbing and heating		1,515,500		.2,5 / 2,110
other - 1%		3,559,657		354,874,715	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	S	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,		22 (01 101		010 650 006	719 Machine shops; locksmiths, etc.		454,859		28,303,151
snack bars, etc.		32,691,191		810,650,236					
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					Utility Services, Satellite and Liquor -				
repair services		3,756,682		122,088,922	2.83%, 3%, 5% and 6%	\$	55,219,260		***
403 Musical merchandise dealers		585,856		16,755,727					
404 Industrial, office and store furniture					8% Hwy. Use Tax - Motor Vehicle Leasing	\$	1,668,992		***
and fixture dealers		825,076		28,505,137					
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		-,,,		,,	* Gross collections reported during the month	of l	February 2005	inclu	ıding
supply houses		3,855,626		600,778,638	collections of penalties, interest, and sales a	and	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	xab	le sales reporte	d on	sales
505 Discount stores; general stores		33,996,055		889,758,519	and use tax returns. Data reflect sales in Ja	nuai	y 2005.		
506 Hardware stores		1,683,492		48,477,000					
507 Jewelry stores; watch and clock					*** Sales not tabulated.				
repair shops		1,267,368		37,675,181					
508 Leather and leather goods stores		30,891		3,266,511					
509 Industrial machinery and supply dealers		3,126,570		186,636,824	Monthly sales and use tax reports are not co				
510 Secondhand goods stores: flea markets		309 240		8 303 092	periods prior to February 2002. Effective O	ctal	er 16 2001 tl	16 06	neral

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.

8,303,092

75,054,877

88,314,650

29,613,854

11,185,128

63,680,703

20,225,030

639,496,436

309,240

2,799,112

3,714,112

1,129,867

1,993,442

806,651

419,422

14,821,737

510 Secondhand goods stores; flea markets 511 Sporting goods stores; toy shops

512 Variety stores; 5 & 10 specialty stores

515 Pawn shops; army surplus stores, etc.

517 Gift and novelty shops; coin dealers

516 Road building equipment and supply dealers

514 Paint, wallpaper, and glass stores

513 Others