

**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**

May 2002 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,714,011	\$ 133,336,278	Macon	\$ 1,054,768	\$ 34,319,085
Alexander	359,119	17,857,969	Madison	127,152	7,699,475
Alleghany	139,173	5,065,357	Martin	528,539	23,082,946
Anson	309,957	13,876,919	McDowell	622,864	33,769,857
Ashe	401,635	19,267,013	Mecklenburg	35,723,648	1,201,519,660
Avery	278,188	10,290,154	Mitchell	318,403	14,201,934
Beaufort	1,027,914	44,508,897	Montgomery	397,404	24,646,364
Bertie	107,192	7,318,942	Moore	2,629,499	96,608,550
Bladen	428,052	26,130,542	Nash	2,626,451	118,117,798
Brunswick	2,206,458	77,059,511	New Hanover	7,812,365	261,500,875
Buncombe	8,543,131	291,327,715	Northampton	114,826	5,696,158
Burke	1,423,878	78,529,284	Onslow	2,816,338	97,099,828
Cabarrus	4,495,381	173,611,971	Orange	2,809,099	101,018,657
Caldwell	1,384,431	56,930,473	Pamlico	152,447	6,076,100
Camden	78,985	2,192,856	Pasquotank	1,090,443	42,649,502
Carteret	2,091,102	71,137,906	Pender	475,956	20,686,292
Caswell	99,077	4,878,759	Perquimans	83,178	3,580,145
Catawba	5,355,477	185,506,922	Person	741,115	30,983,064
Chatham	765,554	36,101,392	Pitt	3,849,343	157,655,221
Cherokee	695,612	30,454,150	Polk	204,630	9,164,691
Chowan	253,776	11,465,091	Randolph	2,277,005	91,152,037
Clay	141,083	8,274,565	Richmond	883,023	32,968,750
Cleveland	2,020,623	80,554,347	Robeson	1,985,823	75,346,863
Columbus	868,593	37,104,916	Rockingham	1,438,454	55,830,295
Craven	2,022,443	79,766,170	Rowan	2,447,210	90,656,665
Cumberland	7,119,111	252,967,307	Rutherford	1,215,698	45,918,353
Currituck	401,884	15,708,977	Sampson	880,080	49,756,866
Dare	2,451,247	71,741,282	Scotland	745,416	26,426,615
Davidson	2,495,843	103,347,826	Stanly	1,334,761	58,286,442
Davie	510,352	22,474,419	Stokes	509,156	18,248,770
Duplin	638,409	26,217,729	Surry	1,820,106	76,750,836
Durham	12,789,041	408,180,139	Swain	171,135	6,012,468
Edgecombe	842,802	33,036,359	Transylvania	653,606	21,490,505
Forsyth	12,056,894	461,449,835	Tyrrell	40,229	1,595,478
Franklin	731,145	26,125,459	Union	2,955,137	123,479,038
Gaston	4,584,078	180,214,009	Vance	1,124,508	44,703,947
Gates	45,575	3,244,333	Wake	27,347,911	946,950,102
Graham	86,939	3,461,433	Warren	148,518	6,409,159
Granville	649,903	33,440,767	Washington	151,761	7,363,294
Greene	99,640	3,707,510	Watauga	1,619,899	48,939,591
Guilford	17,973,723	708,110,448	Wayne	2,718,304	96,663,057
Halifax	955,270	45,700,584	Wilkes	1,370,426	70,396,365
Harnett	1,260,301	48,376,669	Wilson	2,009,371	79,269,818
Haywood	1,378,496	51,053,673	Yadkin	473,438	17,747,551
Henderson	2,300,650	86,768,696	Yancey	256,462	8,556,718
Hertford	569,881	20,717,504	Foreign	67,375,362	2,275,790,103
Hoke	191,038	8,307,827	Utility services,		
Hyde	121,018	3,540,347	satellite, & liquor	50,012,117	***
Iredell	3,799,831	145,989,707	8% Hwy. use tax	1,656,299	***
Jackson	740,650	25,366,000			
Johnston	2,491,883	101,570,090			
Jones	84,616	2,968,869			
Lee	1,483,207	57,851,697			
Lenoir	1,612,709	68,269,666			
Lincoln	1,298,868	50,663,336	<b>TOTALS</b>	<b>\$ 360,775,531</b>	<b>\$ 11,239,906,484</b>

\* Gross collections reported during the month of May 2002 including collections of penalties, interest, and sales and use tax.

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\*\*\* Sales not presently tabulated.

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**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES  
BY CITIES WITH POPULATION IN EXCESS OF 5,000<sup>1</sup>**

May 2002 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 829,119	\$ 38,810,248	Kings Mountain	\$ 269,539	10,159,598
Apex	953,747	27,630,113	Kinston	1,312,152	55,628,680
Archdale	141,209	5,999,919	Knightdale	345,646	11,504,154
Asheboro	1,156,278	41,038,000	Laurinburg	569,444	21,016,088
Asheville	6,272,891	208,556,456	Lenoir	893,743	35,719,027
Belmont	261,381	19,587,837	Lewisville	61,699	3,511,202
Bessemer City	72,866	2,723,529	Lexington	1,175,574	42,695,174
Black Mountain	189,660	10,390,778	Lincolnton	594,735	25,255,580
Boone	1,123,153	34,991,301	Lumberton	1,237,056	44,501,368
Brevard	463,632	14,814,451	Matthews	1,713,910	49,907,013
Burlington	2,595,523	92,313,956	Mebane	238,915	10,670,924
Carrboro	299,186	11,632,555	Mint Hill	78,323	4,449,994
Cary	3,753,332	146,769,103	Monroe	1,515,527	72,978,606
Chapel Hill	1,739,436	61,994,683	Mooresville	1,332,593	46,584,413
Charlotte	27,509,020	953,290,566	Morehead City	1,144,489	38,191,722
Cherryville	115,074	4,416,543	Morganton	955,433	57,037,374
Clayton	341,931	13,010,327	Morrisville	476,199	20,537,956
Clemmons	249,489	8,776,970	Mt. Airy	1,087,356	49,539,748
Clinton	594,345	25,614,976	Mt. Holly	117,739	4,253,740
Concord	2,543,434	107,893,565	New Bern	1,268,596	47,693,241
Conover	240,078	16,424,586	Newton	328,986	12,051,350
Cornelius	585,336	23,213,031	Oak Island	12,123	280,453
Davidson	149,460	4,624,775	Oxford	374,952	17,715,448
Dunn	730,099	26,479,037	Pinehurst	800,270	30,232,109
Durham	11,609,399	347,085,905	Raleigh	16,465,454	535,496,366
Eden	473,485	16,422,263	Reidsville	408,189	18,627,320
Edenton	200,140	9,834,107	Roanoke Rapids	669,995	26,356,523
Elizabeth City	974,883	33,403,040	Rockingham	642,535	20,311,083
Elon	36,063	1,605,171	Rocky Mount	2,311,519	88,966,145
Fayetteville	5,665,937	201,582,406	Roxboro	603,815	23,492,326
Forest City	432,822	15,770,946	Salisbury	1,480,512	51,928,993
Fuquay-Varina	564,419	21,629,240	Sanford	1,329,238	50,841,367
Garner	1,192,723	37,481,919	Selma	156,844	7,027,284
Gastonia	3,397,076	119,610,173	Shelby	1,103,985	45,220,567
Goldsboro	2,228,043	77,503,947	Siler City	348,575	15,647,483
Graham	345,858	12,976,961	Smithfield	935,701	41,855,515
Greensboro	12,743,563	486,498,925	Southern Pines	981,643	32,408,120
Greenville	2,981,374	120,513,851	Spring Lake	229,046	7,756,846
Hamlet	56,675	4,394,864	Statesville	1,719,203	68,931,713
Havelock	238,771	9,907,282	Summerfield	27,635	2,064,965
Henderson	817,688	31,867,985	Tarboro	337,712	13,395,915
Hendersonville	1,560,740	59,111,026	Thomasville	615,132	28,061,997
Hickory	3,754,947	119,135,991	Trinity	2,997	3,801,349
High Point	3,165,758	135,810,554	Wake Forest	510,300	17,186,248
Hillsborough	419,226	16,721,287	Washington	558,015	23,993,325
Holly Springs	58,853	2,195,016	Waynesville	708,266	26,436,575
Hope Mills	340,159	14,905,167	Weddington	48,329	1,985,072
Huntersville	844,133	25,049,795	Whiteville	528,952	21,087,670
Indian Trail	290,305	10,116,889	Williamston	320,254	11,743,677
Jacksonville	2,215,117	76,752,794	Wilmington	6,021,069	203,977,676
Kannapolis	923,306	30,397,602	Wilson	1,726,315	63,949,729
Kernersville	842,569	44,581,596	Winston-Salem	9,671,084	364,195,415
Kill Devil Hills	375,437	9,993,280			
King	146,635	6,253,811	<b>TOTALS</b>	<b>\$ 180,173,095</b>	<b>\$ 6,528,973,324</b>

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

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

May 2002 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
<b>1%, 2% and 3% Tax Group</b>	<b>\$ 5,598,730</b>	<b>\$ 446,617,616</b>	<b>Lumber &amp; Building Material Group - 4.5%</b>	<b>\$ 42,616,596</b>	<b>\$ 1,139,000,464</b>
001 Manufactured homes - 2%	1,046,902	52,107,476	601 Sheet metal shops; steel fabricators	1,711,181	61,484,477
002 Airplanes, boats, etc. - 3%	877,327	28,998,380	602 Building hardware and machine stores	264,681	10,845,104
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	3,674,501	365,511,760	603 Building material dealers	30,618,332	776,155,121
			604 Cabinet shops	1,121,446	30,693,386
			605 Electrical, plumbing and heating supply dealers	7,717,276	218,569,534
<b>Apparel Group - 4.5%</b>	<b>\$ 9,693,205</b>	<b>\$ 228,055,477</b>	606 Monument and tombstone dealers	48,592	2,665,733
101 Boot and shoe stores	1,605,471	36,222,892	607 Others	486,649	20,625,702
102 Clothing stores	7,288,612	166,398,044	608 Storm window and door dealers	648,438	17,961,407
103 Furriers	4,056	185,279			
104 Haberdasheries	27,512	613,088	<b>Unclassified Group - 4.5%</b>	<b>\$ 100,717,899</b>	<b>\$ 3,134,014,461</b>
105 Millinery shops	13,428	308,337	701 Beauty and barber shops and supply dealers	872,597	25,982,293
106 Shoe repair shops	121,752	2,838,102	702 Bookstores, school supply stores	2,232,157	58,525,625
107 Others	632,374	21,489,735	703 Newsstands	324,103	7,926,512
			704 Coal, wood, fuel oil, and bottled gas dealers	1,036,129	58,522,880
<b>Automotive Group - 4.5%</b>	<b>\$ 16,920,002</b>	<b>\$ 1,432,754,503</b>	705 Feed stores, millers, hatcheries	296,282	14,134,619
201 Motor vehicle dealers	3,062,406	693,722,424	706 Florists and nurseries	2,153,818	59,773,688
202 Service stations	1,662,984	110,946,681	707 Airplane dealers	648,817	27,964,488
203 Garages	1,883,558	80,927,012	708 Hotels, motels, cottage rentals, etc.	7,673,779	182,158,075
204 Motorcycle and bicycle dealers	828,839	37,386,362	709 Office machine and supply dealers	9,288,888	311,047,480
205 Automotive supply stores	5,007,942	198,109,847	710 Funeral homes	751,262	23,719,016
206 Others	340,374	22,289,253	711 Others	62,941,130	1,901,157,714
207 Oil and petroleum products dealers	1,840,014	194,252,526	712 Photographers, artists, photofinishers	1,655,894	51,150,533
208 Tire dealers, recappers and repairers	1,921,409	62,402,137	713 Printers, publishers, blueprinters, engravers, etc.	2,741,500	121,236,283
209 Manufactured home (mobile home) dealers	372,477	32,718,261	714 Laundries, dry cleaners, etc.	1,331,773	32,238,583
			715 Hospitals, physicians, veterinarians, etc.	2,506,970	78,004,457
<b>Food Group - 4.5%</b>	<b>\$ 54,107,071</b>	<b>\$ 1,985,934,734</b>	716 Boat and marine supply dealers	551,219	26,427,872
301 Bakeries	284,276	11,741,093	717 Pet, hobby and craft shops	1,306,363	35,763,281
302 Candy and confectionery stores	140,453	4,109,806	718 Chemical, janitorial supplies and paper products dealers	1,813,886	87,108,014
303 Dairies and dairy bars	348,981	8,358,084	719 Machine shops; locksmiths, etc.	591,332	31,173,048
304 Grocery stores, meat markets, etc.	19,020,041	1,161,975,552			
305 Vending machine operators; drink stands	2,153,266	54,289,679	<b>Utility Services, Satellite and Liquor - 2.83%, 3%, 5% and 6%</b>	<b>\$ 50,012,117</b>	<b>***</b>
306 Restaurants, cafeterias, grills, snack bars, etc.	30,892,690	708,888,732			
307 Others	220,845	10,202,581	<b>Total Retail Sales and Use Group</b>	<b>\$ 359,119,232</b>	<b>\$ 11,239,906,484</b>
308 Taverns, nightclubs, etc.	1,046,517	26,369,207	<b>8% Hwy. Use Tax - Motor Vehicle Leasing</b>	<b>\$ 1,656,299</b>	<b>***</b>
<b>Furniture Group - 4.5%</b>	<b>\$ 12,946,434</b>	<b>\$ 366,340,336</b>	<b>Grand Total - All Groups</b>	<b>\$ 360,775,531</b>	<b>\$ 11,239,906,484</b>
401 Furniture stores	5,341,423	156,511,989			
402 Household appliance dealers and repair services	3,252,716	82,491,915			
403 Musical merchandise dealers	658,946	17,067,522			
404 Industrial, office and store furniture and fixture dealers	678,794	21,586,673			
405 Others	239,799	10,994,468			
406 Awning and venetian blind dealers	128,640	3,244,508			
407 Antique dealers; interior decorators	1,037,841	27,294,332			
408 Upholstery shops; floor covering dealers	1,608,274	47,148,929			
<b>General Merchandise Group - 4.5%</b>	<b>\$ 66,507,178</b>	<b>\$ 2,507,188,893</b>			
501 Department stores	7,833,448	185,839,665			
502 Drugstores; drug and medical supply houses	3,526,525	332,825,844			
503 Dry goods stores; fabric and yarn shops	300,792	9,002,680			
504 Farm implement and supply stores	2,113,941	84,006,984			
505 Discount stores; general stores	25,671,188	929,938,291			
506 Hardware stores	2,688,634	104,605,600			
507 Jewelry stores; watch and clock repair shops	1,413,640	36,515,034			
508 Leather and leather goods stores	37,307	1,354,005			
509 Industrial machinery and supply dealers	3,145,657	151,156,011			
510 Secondhand goods stores; flea markets	285,221	7,096,870			
511 Sporting goods stores; toy shops	2,505,550	75,486,874			
512 Variety stores; 5 & 10 specialty stores	2,307,917	54,799,035			
513 Others	10,337,883	406,018,666			
514 Paint, wallpaper, and glass stores	1,375,148	43,681,342			
515 Pawn shops; army surplus stores, etc.	340,872	9,773,745			
516 Road building equipment and supply dealers	1,651,715	51,729,737			
517 Gift and novelty shops; coin dealers	971,742	23,358,510			

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