

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
December 1999 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,517,643	\$ 127,260,725	Macon	\$ 929,605	\$ 29,668,536
Alexander	284,391	12,367,531	Madison	105,880	4,526,337
Alleghany	137,049	5,028,901	Martin	475,388	13,847,137
Anson	251,007	11,689,350	McDowell	576,999	31,295,649
Ashe	331,439	13,247,734	Mecklenburg	36,064,652	1,341,309,046
Avery	320,349	10,332,062	Mitchell	240,407	9,897,039
Beaufort	1,043,157	38,135,255	Montgomery	293,945	19,594,490
Bertie	98,092	6,388,887	Moore	2,078,336	73,774,247
Bladen	362,858	20,403,541	Nash	3,197,538	117,060,405
Brunswick	1,574,605	49,476,280	New Hanover	7,059,994	246,704,408
Buncombe	8,017,365	269,937,265	Northampton	100,197	5,159,824
Burke	1,323,296	51,833,924	Onslow	2,567,633	90,760,224
Cabarrus	3,950,300	138,468,971	Orange	2,415,378	81,173,891
Caldwell	1,186,508	52,144,296	Pamlico	99,731	4,616,941
Camden	39,961	1,739,321	Pasquotank	976,737	40,163,453
Carteret	1,663,812	54,746,433	Pender	318,099	15,710,215
Caswell	91,896	4,631,107	Perquimans	63,059	2,777,357
Catawba	5,053,803	196,476,271	Person	598,420	26,062,793
Chatham	565,728	27,207,403	Pitt	4,480,483	168,362,705
Cherokee	615,684	28,746,084	Polk	143,521	6,230,914
Chowan	201,141	8,311,638	Randolph	2,107,114	81,755,161
Clay	102,932	3,917,713	Richmond	774,667	31,595,918
Cleveland	2,168,320	95,089,730	Robeson	1,797,673	68,842,991
Columbus	910,688	37,712,941	Rockingham	1,424,088	59,903,638
Craven	1,973,404	71,330,467	Rowan	2,422,970	83,666,994
Cumberland	7,115,734	245,554,215	Rutherford	1,100,401	37,529,655
Currituck	357,013	16,498,268	Sampson	950,458	41,981,240
Dare	1,558,964	49,693,863	Scotland	810,501	23,437,581
Davidson	2,356,255	96,284,980	Stanly	1,249,221	47,395,331
Davie	452,709	19,630,507	Stokes	316,620	11,046,051
Duplin	650,196	29,010,314	Surry	1,852,220	77,138,543
Durham	10,748,476	317,534,883	Swain	119,093	7,271,968
Edgecombe	751,349	31,133,736	Transylvania	526,829	16,774,511
Forsyth	11,551,568	428,923,473	Tyrrell	28,355	1,128,323
Franklin	514,427	21,997,036	Union	2,692,539	97,227,694
Gaston	4,151,903	161,910,788	Vance	974,697	43,901,171
Gates	45,950	3,460,691	Wake	27,258,038	959,981,057
Graham	70,704	2,252,540	Warren	126,648	5,219,121
Granville	501,383	22,574,765	Washington	136,480	6,759,244
Greene	92,529	3,766,673	Watauga	1,607,749	53,242,108
Guilford	17,589,645	737,982,897	Wayne	2,857,663	105,068,992
Halifax	1,122,878	42,481,084	Wilkes	1,514,339	92,356,426
Harnett	1,135,561	42,507,380	Wilson	2,195,058	91,707,249
Haywood	1,217,358	41,977,074	Yadkin	394,491	14,980,765
Henderson	1,878,824	72,096,814	Yancey	243,619	7,860,213
Hertford	594,756	23,484,212	Foreign	45,548,566	1,702,240,898
Hoke	145,637	6,070,594	Sales Tax on		
Hyde	71,857	2,540,332	utility services	28,211,704	***
Iredell	3,155,149	136,289,766	8% Hwy. Use Tax –	2,867,830	***
Jackson	695,583	24,682,740			
Johnston	2,672,615	103,516,937			
Jones	63,200	2,907,040			
Lee	1,423,565	61,688,972			
Lenoir	1,735,091	59,492,915			
Lincoln	1,082,723	44,527,956			
			TOTALS	\$306,184,660	\$10,287,805,729

* Gross collections reported during the month of December 1999 including collections of registration fees, 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 November 1999 for merchants filing monthly reports, and sales during the period November 16, 1999, through December 15, 1999, for merchants filing semimonthly reports.

*** Sales not presently tabulated.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES
BY CITIES WITH POPULATION IN EXCESS OF 5,000¹
December 1999 Report**

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 850,114	\$ 31,763,940	Kernersville	\$ 712,071	\$ 36,676,056
Apex	555,188	23,716,045	King	128,302	4,283,846
Archdale	105,719	4,420,893	Kings Mountain	232,619	15,637,314
Asheboro	1,182,499	40,083,336	Kinston	1,481,109	49,312,057
Asheville	6,587,795	215,266,670	Laurinburg	605,243	19,651,772
Ayden	83,545	5,247,369	Lenoir	750,790	33,010,376
Belmont	223,519	13,082,393	Lewisville	35,499	1,728,068
Bessemer City	35,649	1,442,569	Lexington	1,126,581	40,673,452
Black Mountain	157,771	6,304,097	Lincolnton	678,235	29,464,949
Boone	1,088,994	36,468,408	Lumberton	1,131,789	41,649,828
Brevard	380,580	11,505,312	Matthews	1,378,372	42,831,689
Burlington	2,577,943	90,739,136	Mebane	189,127	7,630,099
Carrboro	251,345	9,689,794	Mint Hill	64,109	3,085,567
Cary	3,894,465	151,961,451	Monroe	1,898,436	65,062,638
Chapel Hill	1,546,283	50,732,322	Mooreville	919,785	36,393,584
Charlotte	29,720,126	1,128,367,459	Morehead City	992,505	31,003,558
Cherryville	103,211	4,083,042	Morganton	895,417	34,540,475
Clayton	248,461	8,418,871	Mount Airy	1,099,722	50,244,896
Clemmons	277,075	8,916,269	Mount Holly	81,177	3,243,317
Clinton	653,433	29,369,675	New Bern	1,515,983	51,097,925
Concord	2,353,875	89,483,744	Newton	256,193	9,684,505
Conover	264,834	13,464,690	Oxford	299,656	12,521,934
Cornelius	365,068	12,178,471	Pinehurst	378,012	13,259,424
Dunn	702,072	25,753,072	Raleigh	17,734,904	575,514,702
Durham	8,370,729	242,815,282	Reidsville	428,308	17,885,966
Eden	567,994	20,788,115	Roanoke Rapids	818,487	27,754,736
Edenton	151,797	6,751,624	Rockingham	593,564	20,732,388
Elizabeth City	874,639	30,744,420	Rocky Mount	2,990,179	99,832,466
Elon College	29,750	1,332,799	Roxboro	510,007	20,083,945
Fayetteville	6,151,409	214,272,677	Salisbury	1,579,343	53,243,802
Forest City	423,484	14,896,845	Sanford	1,281,387	53,025,721
Fuquay-Varina	291,906	12,962,213	Selma	222,057	9,274,099
Garner	1,075,298	32,529,440	Shelby	1,368,179	56,468,550
Gastonia	3,205,931	113,867,366	Siler City	238,982	9,208,405
Goldsboro	2,369,348	85,139,981	Smithfield	1,175,666	45,655,985
Graham	248,800	10,643,907	Southern Pines	888,210	31,516,516
Greensboro	13,218,719	507,986,969	Spring Lake	202,750	6,935,582
Greenville	3,747,355	136,656,063	Statesville	1,660,186	73,874,757
Hamlet	47,659	3,339,033	Tarboro	304,642	9,929,557
Havelock	169,318	7,730,297	Thomasville	544,226	21,246,750
Henderson	839,232	37,191,625	Wake Forest	206,307	7,723,706
Hendersonville	1,311,663	44,306,035	Washington	720,493	27,438,320
Hickory	3,768,228	129,688,158	Waynesville	740,899	23,709,744
High Point	2,924,408	143,080,071	Whiteville	581,046	23,154,550
Hillsborough	363,908	11,977,169	Williamston	321,222	10,478,732
Hope Mills	120,541	4,412,262	Wilmington	5,976,992	208,384,414
Huntersville	636,744	19,460,660	Wilson	1,925,698	75,563,409
Indian Trail	137,120	6,078,165	Winston-Salem	9,786,371	349,815,070
Jacksonville	2,094,984	73,669,673			
Kannapolis	926,346	29,496,501	TOTALS	\$177,927,706	\$6,445,415,579

¹ Estimated population as of July 1, 1994, prepared by the Office of State Planning.

* Gross collections reported during the month of December 1999 including collections of registration fees, 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 November 1999 for merchants filing monthly reports, and sales during the period November 16, 1999, through December 15, 1999, for merchants filing semimonthly reports.

TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY TYPES OF BUSINESSES
December 1999 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Retail Sales Group	\$ 4,849,459	\$ 364,568,534	Lumber and Building Material Group – 4%	\$ 32,810,140	\$ 1,041,312,221
001 Manufactured homes – 2%	1,791,996	89,470,214	601 Sheet metal shops; steel fabricators	1,328,263	62,195,247
002 Airplanes, boats, etc. – 3%	444,483	14,784,535	602 Building hardware and machine stores	184,255	7,838,004
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other – 1%	2,612,980	260,313,785	603 Building material dealers	22,027,095	659,736,922
			604 Cabinet shops	924,874	28,152,559
			605 Electrical, plumbing, heating supply dealers	7,337,413	244,311,643
Apparel Group – 4%	\$ 9,660,577	\$ 260,343,496	606 Monument and tombstone dealers	26,010	1,026,766
101 Boot and shoe stores	1,618,772	40,872,341	607 Others	430,719	20,290,459
102 Clothing stores	7,508,272	192,396,305	608 Storm window and door dealers	551,512	17,760,621
103 Furrriers	16,378	806,057			
104 Haberdasheries	23,428	588,740	Unclassified Group – 4%	\$ 67,141,842	\$ 2,563,564,131
105 Millinery shops	14,366	382,324	701 Beauty and barber shops and supply dealers	575,737	19,631,296
106 Shoe repair shops	76,501	2,049,978	702 Bookstores, school supply stores	1,914,749	62,694,952
107 Others	402,861	23,247,751	703 Newsstands	364,377	10,102,162
			704 Coal, wood, fuel oil, and bottled gas dealers	1,251,551	77,242,671
Automotive Group – 4%	\$ 12,935,607	\$ 1,488,149,733	705 Feed stores, millers, hatcheries	130,373	11,584,426
201 Motor vehicle dealers	2,249,120	723,203,276	706 Florists and nurseries	1,248,004	40,806,387
202 Service stations	1,306,500	145,202,290	707 Airplane dealers	279,439	9,295,528
203 Garages	1,507,247	85,957,026	708 Hotels, motels, cottage rentals, etc.	5,337,566	138,544,673
204 Motorcycle and bicycle dealers	595,826	23,883,612	709 Office machine and supply dealers	8,952,240	319,488,374
205 Automotive supply stores	3,475,306	150,257,817	710 Funeral homes	484,831	17,265,026
206 Others	265,923	16,804,303	711 Others	37,516,175	1,467,121,181
207 Oil and petroleum products dealers	1,639,098	240,322,650	712 Photographers, artists, photofinishers	1,588,439	52,173,667
208 Tire dealers, recappers, and repairers	1,718,051	68,075,485	713 Printers, publishers, blueprinters, engravers, etc.	2,277,278	135,813,933
209 Manufactured home (mobile home) dealers	178,535	34,443,274	714 Laundries, dry cleaners, etc.	1,250,993	33,982,045
			715 Hospitals, physicians, veterinarians, etc.	784,098	29,513,049
Food Group – 4%	\$ 40,889,054	\$ 1,641,353,632	716 Boat and marine supply dealers	376,750	16,478,257
301 Bakeries	212,931	6,490,478	717 Pet, hobby, and craft shops	1,293,472	37,084,543
302 Candy and confectionery stores	109,180	3,426,059	718 Chemical, janitorial supplies and paper products dealers	1,197,542	54,578,558
303 Dairies and dairy bars	212,129	5,868,987	719 Machine shops; locksmiths, etc.	318,229	30,163,403
304 Grocery stores, meat markets, etc.	14,656,722	953,999,404			
305 Vending machine operators; drink stands	1,455,249	42,245,591	Utility Services – 2.83%, 3% & 6.5%	\$ 28,211,704	***
306 Restaurants, cafeterias, grills, snack bars, etc.	23,303,748	597,660,862			
307 Others	155,052	8,829,656	Total Retail Sales Group	\$ 281,292,707	\$ 10,287,805,729
308 Taverns, nightclubs, etc.	784,043	22,832,595			
			8% Hwy. Use Tax – Mtr. Veh. Leasing	\$ 2,867,830	***
Furniture Group – 4%	\$ 13,877,717	\$ 446,422,289	Use Tax Group	\$ 22,024,123	
401 Furniture stores	5,851,678	204,992,624	900 1% Use Tax	1,662,295	
402 Household appliance dealers and repair services	3,750,563	105,406,679	901 4% Use Tax	20,360,177	
403 Musical merchandise dealers	936,532	25,730,173	902 3% Use Tax on airplanes, boats	1,651	
404 Industrial, office, and store furniture and fixture dealers	900,387	29,072,412			
405 Others	176,224	10,414,189	Grand Total – All Groups	\$ 306,184,660	\$ 10,287,805,729
406 Awning and venetian blind dealers	103,456	3,182,750			
407 Antique dealers; interior decorators	892,540	25,383,972			
408 Upholstery shops; floor covering dealers	1,266,338	42,239,490			
General Merchandise Group – 4%	\$ 70,916,607	\$ 2,482,091,693			
501 Department stores	10,485,051	263,812,778			
502 Drugstores; drug and medical supply houses	4,796,943	308,199,775			
503 Dry goods stores; fabric and yarn shops	293,375	9,369,418			
504 Farm implement and supply stores	1,076,045	51,814,086			
505 Discount stores, general stores	29,003,885	909,412,854			
506 Hardware stores	2,090,291	61,336,995			
507 Jewelry stores; watch and clock repair shops	2,261,701	61,249,057			
508 Leather and leather goods stores	57,626	1,942,756			
509 Industrial machinery and supply dealers	2,795,336	205,190,534			
510 Secondhand goods stores; flea markets	243,948	6,996,787			
511 Sporting goods stores; toy shops	3,274,632	92,327,973			
512 Variety stores; 5 & 10 specialty stores	2,529,130	64,845,889			
513 Others	7,452,897	293,391,434			
514 Paint, wallpaper, and glass stores	1,135,518	38,995,194			
515 Pawn shops; army surplus stores, etc.	298,383	8,383,911			
516 Road building equipment and supply dealers	1,860,686	67,686,024			
517 Gift and novelty shops; coin dealers	1,261,160	37,136,228			

* Gross collections reported during the month of December 1999 including collections of registration fees, 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 November 1999 for merchants filing monthly reports, and sales during the period November 16, 1999, through December 15, 1999, for merchants filing semimonthly reports.

*** Sales not presently tabulated.