

# 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**  
March 1999 Report

| County     | Gross Collections* | Gross Retail Sales** | County            | Gross Collections*   | Gross Retail Sales**   |
|------------|--------------------|----------------------|-------------------|----------------------|------------------------|
| Alamance   | \$ 3,301,325       | \$ 130,859,933       | Macon             | \$ 652,342           | \$ 20,519,164          |
| Alexander  | 298,243            | 12,175,548           | Madison           | 87,390               | 5,223,135              |
| Alleghany  | 131,704            | 4,486,578            | Martin            | 463,639              | 14,428,313             |
| Anson      | 286,681            | 10,981,694           | McDowell          | 555,632              | 27,537,784             |
| Ashe       | 300,546            | 12,024,795           | Mecklenburg       | 32,557,086           | 1,331,374,557          |
| Avery      | 351,824            | 13,081,563           | Mitchell          | 211,692              | 8,215,687              |
| Beaufort   | 919,669            | 34,404,131           | Montgomery        | 337,315              | 16,993,227             |
| Bertie     | 100,325            | 5,562,155            | Moore             | 1,802,126            | 67,088,192             |
| Bladen     | 402,857            | 19,478,978           | Nash              | 2,649,545            | 108,697,688            |
| Brunswick  | 1,376,740          | 45,846,349           | New Hanover       | 5,920,957            | 225,675,795            |
| Buncombe   | 6,410,791          | 236,145,063          | Northampton       | 108,637              | 4,724,061              |
| Burke      | 1,294,680          | 51,483,707           | Onslow            | 2,219,618            | 81,145,312             |
| Cabarrus   | 2,910,494          | 120,059,071          | Orange            | 2,256,849            | 80,239,560             |
| Caldwell   | 1,165,859          | 50,941,414           | Pamlico           | 115,137              | 4,631,149              |
| Camden     | 37,380             | 1,493,352            | Pasquotank        | 919,436              | 31,678,299             |
| Carteret   | 1,445,542          | 48,769,347           | Pender            | 345,232              | 16,395,831             |
| Caswell    | 107,138            | 5,871,538            | Perquimans        | 81,035               | 2,966,141              |
| Catawba    | 4,546,614          | 170,144,042          | Person            | 557,987              | 22,256,059             |
| Chatham    | 560,613            | 26,113,775           | Pitt              | 3,723,870            | 141,662,157            |
| Cherokee   | 499,206            | 22,495,934           | Polk              | 176,856              | 7,669,985              |
| Chowan     | 193,500            | 8,238,353            | Randolph          | 1,840,585            | 76,995,867             |
| Clay       | 76,238             | 4,993,412            | Richmond          | 874,035              | 32,431,442             |
| Cleveland  | 1,843,694          | 83,075,085           | Robeson           | 1,878,633            | 72,583,000             |
| Columbus   | 952,001            | 38,520,078           | Rockingham        | 1,451,992            | 60,846,167             |
| Craven     | 1,703,921          | 63,444,262           | Rowan             | 2,281,549            | 81,562,339             |
| Cumberland | 6,292,026          | 230,595,945          | Rutherford        | 1,047,527            | 41,395,826             |
| Currituck  | 291,258            | 10,883,078           | Sampson           | 904,939              | 36,062,667             |
| Dare       | 1,018,372          | 32,646,759           | Scotland          | 740,844              | 29,676,098             |
| Davidson   | 2,277,872          | 101,933,940          | Stanly            | 1,209,210            | 47,929,544             |
| Davie      | 451,114            | 20,937,077           | Stokes            | 312,449              | 11,322,652             |
| Duplin     | 600,534            | 22,919,764           | Surry             | 1,678,556            | 66,295,923             |
| Durham     | 10,329,598         | 235,679,178          | Swain             | 109,126              | 4,180,431              |
| Edgecombe  | 815,064            | 37,375,289           | Transylvania      | 493,808              | 16,447,793             |
| Forsyth    | 9,741,554          | 403,303,814          | Tyrrell           | 29,780               | 1,322,602              |
| Franklin   | 570,450            | 24,810,332           | Union             | 2,638,499            | 101,747,361            |
| Gaston     | 4,100,324          | 156,259,051          | Vance             | 968,331              | 39,479,999             |
| Gates      | 47,941             | 3,758,874            | Wake              | 24,297,058           | 880,112,931            |
| Graham     | 58,732             | 2,039,598            | Warren            | 134,735              | 5,552,864              |
| Granville  | 558,980            | 25,723,353           | Washington        | 155,375              | 6,856,044              |
| Greene     | 97,783             | 3,923,381            | Watauga           | 1,241,142            | 43,954,950             |
| Guilford   | 16,394,933         | 703,493,849          | Wayne             | 2,455,680            | 87,632,314             |
| Halifax    | 1,065,899          | 42,188,247           | Wilkes            | 1,237,017            | 44,583,896             |
| Harnett    | 1,148,861          | 42,531,563           | Wilson            | 1,916,406            | 80,500,135             |
| Haywood    | 995,343            | 39,263,406           | Yadkin            | 392,901              | 15,264,447             |
| Henderson  | 1,590,638          | 61,994,032           | Yancey            | 213,327              | 6,922,926              |
| Hertford   | 547,815            | 19,727,294           | Foreign           | 33,158,937           | 1,435,725,189          |
| Hoke       | 198,105            | 6,569,933            | Sales Tax on      |                      |                        |
| Hyde       | 45,229             | 1,689,931            | utility services  | 47,347,650           | ***                    |
| Iredell    | 2,774,204          | 133,676,005          | 8% Hwy. Use Tax - | 2,368,211            | ***                    |
| Jackson    | 488,373            | 15,683,346           |                   |                      |                        |
| Johnston   | 2,291,548          | 91,736,716           |                   |                      |                        |
| Jones      | 57,997             | 2,487,451            |                   |                      |                        |
| Lee        | 1,365,420          | 56,505,468           |                   |                      |                        |
| Lenoir     | 1,475,860          | 60,903,651           |                   |                      |                        |
| Lincoln    | 1,019,244          | 38,315,652           |                   |                      |                        |
|            |                    |                      | <b>TOTALS</b>     | <b>\$289,049,337</b> | <b>\$9,396,753,637</b> |

\* Gross collections reported during the month of March 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 February 1999 for merchants filing monthly reports, and sales during the period February 16, 1999, through March 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 5,000<sup>1</sup>  
March 1999 Report**

| City           | Gross Collections* | Gross Retail Sales** | City           | Gross Collections*   | Gross Retail Sales**   |
|----------------|--------------------|----------------------|----------------|----------------------|------------------------|
| Albemarle      | \$ 762,762         | \$ 31,827,448        | Kernersville   | \$ 663,549           | \$ 35,703,446          |
| Apex           | 518,450            | 22,601,585           | King           | 116,773              | 4,318,961              |
| Archdale       | 129,054            | 4,834,719            | Kings Mountain | 243,343              | 12,728,690             |
| Asheboro       | 1,030,268          | 34,983,522           | Kinston        | 1,229,682            | 49,693,391             |
| Asheville      | 5,152,064          | 181,724,756          | Laurinburg     | 602,989              | 20,804,422             |
| Ayden          | 81,584             | 3,773,306            | Lenoir         | 770,079              | 31,346,424             |
| Belmont        | 243,690            | 16,375,127           | Lewisville     | 52,693               | 2,392,895              |
| Bessemer City  | 39,984             | 1,482,804            | Lexington      | 1,112,480            | 43,955,814             |
| Black Mountain | 164,049            | 7,300,235            | Lincolnton     | 586,178              | 21,109,583             |
| Boone          | 862,854            | 29,969,672           | Lumberton      | 1,228,371            | 45,321,820             |
| Brevard        | 368,974            | 11,486,312           | Matthews       | 1,096,404            | 34,968,620             |
| Burlington     | 2,247,340          | 83,436,009           | Mebane         | 198,272              | 7,313,833              |
| Carrboro       | 269,244            | 10,462,226           | Mint Hill      | 127,408              | 5,006,065              |
| Cary           | 2,948,238          | 118,069,887          | Monroe         | 1,716,013            | 63,005,574             |
| Chapel Hill    | 1,453,579          | 51,203,011           | Mooreville     | 765,105              | 38,657,555             |
| Charlotte      | 27,226,488         | 1,136,230,786        | Morehead City  | 844,231              | 25,731,301             |
| Cherryville    | 96,878             | 4,399,936            | Morganton      | 807,222              | 32,180,041             |
| Clayton        | 260,847            | 10,410,852           | Mount Airy     | 991,942              | 42,166,624             |
| Clemmons       | 257,581            | 9,531,401            | Mount Holly    | 102,012              | 4,099,334              |
| Clinton        | 579,104            | 23,534,602           | New Bern       | 1,211,511            | 42,015,994             |
| Concord        | 1,594,484          | 77,096,141           | Newton         | 275,462              | 10,410,002             |
| Conover        | 267,401            | 11,373,186           | Oxford         | 334,151              | 14,303,939             |
| Cornelius      | 326,313            | 12,165,645           | Pinehurst      | 254,377              | 9,209,571              |
| Dunn           | 662,030            | 24,257,321           | Raleigh        | 16,315,986           | 517,405,801            |
| Durham         | 8,891,784          | 205,369,102          | Reidsville     | 525,075              | 22,628,327             |
| Eden           | 516,083            | 18,370,677           | Roanoke Rapids | 730,444              | 27,625,459             |
| Edenton        | 159,746            | 7,177,047            | Rockingham     | 634,517              | 20,942,323             |
| Elizabeth City | 814,737            | 26,481,362           | Rocky Mount    | 2,421,288            | 90,642,089             |
| Elon College   | 29,672             | 943,104              | Roxboro        | 480,104              | 18,165,687             |
| Fayetteville   | 5,249,580          | 194,437,556          | Salisbury      | 1,483,508            | 49,949,636             |
| Forest City    | 397,812            | 14,553,551           | Sanford        | 1,212,617            | 50,017,375             |
| Fuquay-Varina  | 351,038            | 13,811,046           | Selma          | 220,037              | 8,022,083              |
| Garner         | 955,976            | 30,495,027           | Shelby         | 1,143,417            | 52,218,868             |
| Gastonia       | 2,768,551          | 98,317,972           | Siler City     | 275,801              | 10,337,456             |
| Goldsboro      | 1,974,491          | 68,889,516           | Smithfield     | 830,993              | 32,494,402             |
| Graham         | 325,966            | 14,440,816           | Southern Pines | 769,503              | 26,815,815             |
| Greensboro     | 12,426,883         | 488,666,163          | Spring Lake    | 225,749              | 8,379,217              |
| Greenville     | 3,053,479          | 114,117,849          | Statesville    | 1,432,944            | 67,006,877             |
| Hamlet         | 64,793             | 3,314,659            | Tarboro        | 285,706              | 9,497,265              |
| Havelock       | 239,093            | 10,291,618           | Thomasville    | 504,502              | 22,355,942             |
| Henderson      | 841,370            | 32,883,994           | Wake Forest    | 262,528              | 10,141,057             |
| Hendersonville | 1,085,386          | 36,818,155           | Washington     | 611,520              | 23,274,436             |
| Hickory        | 3,042,881          | 107,438,434          | Waynesville    | 550,790              | 20,920,518             |
| High Point     | 2,758,732          | 129,978,784          | Whiteville     | 563,027              | 22,759,269             |
| Hillsborough   | 313,788            | 10,895,214           | Williamston    | 305,183              | 10,181,223             |
| Hope Mills     | 158,711            | 5,948,361            | Wilmington     | 5,064,134            | 190,430,817            |
| Huntersville   | 517,355            | 17,983,521           | Wilson         | 1,665,327            | 60,418,312             |
| Indian Trail   | 112,424            | 4,536,080            | Winston-Salem  | 7,958,661            | 321,143,099            |
| Jacksonville   | 1,761,931          | 62,158,836           |                |                      |                        |
| Kannapolis     | 825,204            | 27,233,587           | <b>TOTALS</b>  | <b>\$158,984,333</b> | <b>\$5,954,299,772</b> |

<sup>1</sup> Estimated population as of July 1, 1994, prepared by the Office of State Planning.

\* Gross collections reported during the month of March 1999 including collections of registration fees, penalties, interest, and sales and use tax.

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

| Type of business   | Gross Collections*   | Gross Retail Sales**    | Type of business   | Gross Collections*    | Gross Retail Sales**    |
|--|----------------------|-------------------------|--|-----------------------|-------------------------|
| <b>1%, 2% and 3% Retail Sales Group</b>  | <b>\$ 18,307,817</b> | <b>\$ 1,001,628,452</b> | <b>Lumber and Building Material Group - 4%</b>               | <b>\$ 27,708,829</b>  | <b>\$ 905,973,049</b>   |
| 001 Manufactured homes - 2%  | 1,512,370            | 75,279,787              | 601 Sheet metal shops; steel fabricators                     | 1,296,861             | 64,706,060              |
| 002 Airplanes, boats, etc. - 3%  | 653,089              | 21,748,063              | 602 Building hardware and machine stores                     | 165,559               | 10,011,036              |
| 003 Food for home consumption - 2%   | 14,202,746           | 711,316,248             | 603 Building material dealers                                | 17,821,176            | 527,782,479             |
| 009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1% | 1,939,611            | 193,284,354             | 604 Cabinet shops  | 784,036               | 25,157,828              |
| <b>Apparel Group - 4%</b>  | <b>\$ 7,232,029</b>  | <b>\$ 201,700,340</b>   | 605 Electrical, plumbing, heating supply dealers             | 6,749,949             | 233,873,737             |
| 101 Boot and shoe stores   | 1,652,430            | 41,771,702              | 606 Monument and tombstone dealers                           | 28,790                | 5,753,089               |
| 102 Clothing stores  | 5,042,982            | 129,550,209             | 607 Others   | 379,951               | 22,721,628              |
| 103 Furriers   | 19,287               | 740,786                 | 608 Storm window and door dealers                            | 482,508               | 15,967,192              |
| 104 Haberdasheries   | 29,368               | 736,841                 | <b>Unclassified Group - 4%</b>                               | <b>\$ 55,863,505</b>  | <b>\$ 2,533,030,160</b> |
| 105 Millinery shops  | 8,274                | 232,578                 | 701 Beauty and barber shops and supply dealers               | 614,146               | 22,617,622              |
| 106 Shoe repair shops  | 56,542               | 1,586,464               | 702 Bookstores, school supply stores                         | 1,735,973             | 60,633,744              |
| 107 Others   | 423,145              | 27,081,760              | 703 Newsstands   | 315,572               | 8,593,679               |
| <b>Automotive Group - 4%</b>   | <b>\$ 12,893,739</b> | <b>\$ 1,236,806,116</b> | 704 Coal, wood, fuel oil, and bottled gas dealers            | 1,527,529             | 74,147,193              |
| 201 Motor vehicle dealers  | 2,314,470            | 596,033,416             | 705 Feed stores, millers, hatcheries                         | 133,250               | 11,531,196              |
| 202 Service stations   | 1,254,613            | 112,085,253             | 706 Florists and nurseries                                   | 1,161,127             | 37,403,258              |
| 203 Garages  | 1,597,285            | 87,708,396              | 707 Airplane dealers   | 305,739               | 12,561,676              |
| 204 Motorcycle and bicycle dealers   | 423,823              | 22,061,515              | 708 Hotels, motels, cottage rentals, etc.                    | 4,592,950             | 118,630,334             |
| 205 Automotive supply stores   | 3,631,810            | 138,553,739             | 709 Office machine and supply dealers                        | 7,177,410             | 330,037,420             |
| 206 Others   | 252,235              | 15,392,823              | 710 Funeral homes  | 619,021               | 24,223,681              |
| 207 Oil and petroleum products dealers   | 1,750,447            | 165,065,275             | 711 Others   | 29,885,885            | 1,423,446,574           |
| 208 Tire dealers, recappers, and repairers   | 1,557,832            | 61,908,738              | 712 Photographers, artists, photofinishers                   | 1,203,136             | 44,911,070              |
| 209 Manufactured home (mobile home) dealers  | 111,225              | 37,996,961              | 713 Printers, publishers, blueprinters, engravers, etc.      | 2,208,933             | 140,201,569             |
| <b>Food Group - 4%</b>   | <b>\$ 37,869,640</b> | <b>\$ 1,134,087,618</b> | 714 Laundries, dry cleaners, etc.                            | 1,195,242             | 34,010,325              |
| 301 Bakeries   | 191,808              | 5,614,085               | 715 Hospitals, physicians, veterinarians, etc.               | 577,860               | 27,785,505              |
| 302 Candy and confectionery stores   | 90,013               | 3,032,626               | 716 Boat and marine supply dealers                           | 207,141               | 12,713,811              |
| 303 Dairies and dairy bars   | 190,303              | 4,997,546               | 717 Pet, hobby, and craft shops                              | 880,727               | 33,879,436              |
| 304 Grocery stores, meat markets, etc.   | 13,524,598           | 501,987,975             | 718 Chemical, janitorial supplies and paper products dealers | 1,176,340             | 82,990,162              |
| 305 Vending machine operators; drink stands  | 1,422,424            | 37,228,473              | 719 Machine shops; locksmiths, etc.                          | 345,525               | 32,711,905              |
| 306 Restaurants, cafeterias, grills, snack bars, etc.                                    | 21,578,837           | 553,052,766             | <b>Utility Services - 2.83%, 3% &amp; 6.5%</b>               | <b>\$ 47,347,650</b>  | <b>***</b>              |
| 307 Others   | 141,238              | 7,081,500               | <b>Total Retail Sales Group</b>                              | <b>\$ 267,816,725</b> | <b>\$ 9,396,753,637</b> |
| 308 Taverns, nightclubs, etc.  | 730,420              | 21,092,647              | <b>8% Hwy. Use Tax - Mtr. Veh. Leasing</b>                   | <b>\$ 2,368,211</b>   | <b>***</b>              |
| <b>Furniture Group - 4%</b>  | <b>\$ 11,732,541</b> | <b>\$ 395,910,488</b>   | <b>Use Tax Group</b>   | <b>\$ 18,864,402</b>  |                         |
| 401 Furniture stores   | 4,716,896            | 164,602,902             | 900 1% Use Tax   | 2,029,013             |                         |
| 402 Household appliance dealers and repair services                                      | 2,801,128            | 90,280,369              | 901 4% Use Tax   | 16,799,072            |                         |
| 403 Musical merchandise dealers  | 874,505              | 28,592,398              | 902 3% Use Tax on airplanes, boats                           | 8,977                 |                         |
| 404 Industrial, office, and store furniture and fixture dealers                          | 1,077,624            | 34,251,172              | 905 2% Use Tax on food for home consumption                  | 27,340                |                         |
| 405 Others   | 137,714              | 11,621,843              | <b>Grand Total - All Groups</b>                              | <b>\$ 289,049,337</b> | <b>\$ 9,396,753,637</b> |
| 406 Awning and venetian blind dealers  | 102,022              | 2,856,584               |  |                       |                         |
| 407 Antique dealers; interior decorators   | 866,968              | 25,328,345              |  |                       |                         |
| 408 Upholstery shops; floor covering dealers   | 1,155,685            | 38,376,875              |  |                       |                         |
| <b>General Merchandise Group - 4%</b>  | <b>\$ 48,860,975</b> | <b>\$ 1,987,617,414</b> |  |                       |                         |
| 501 Department stores  | 6,178,270            | 156,864,696             |  |                       |                         |
| 502 Drugstores; drug and medical supply houses   | 4,314,582            | 284,211,289             |  |                       |                         |
| 503 Dry goods stores; fabric and yarn shops  | 255,847              | 11,625,281              |  |                       |                         |
| 504 Farm implement and supply stores   | 938,108              | 49,792,865              |  |                       |                         |
| 505 Discount stores, general stores  | 17,716,664           | 516,201,267             |  |                       |                         |
| 506 Hardware stores  | 1,969,577            | 67,644,093              |  |                       |                         |
| 507 Jewelry stores; watch and clock repair shops   | 1,527,460            | 44,046,258              |  |                       |                         |
| 508 Leather and leather goods stores   | 33,231               | 4,590,199               |  |                       |                         |
| 509 Industrial machinery and supply dealers  | 2,557,141            | 250,403,498             |  |                       |                         |
| 510 Secondhand goods stores; flea markets  | 221,360              | 6,372,113               |  |                       |                         |
| 511 Sporting goods stores; toy shops   | 1,760,402            | 54,722,396              |  |                       |                         |
| 512 Variety stores; 5 & 10 specialty stores  | 1,301,996            | 33,304,834              |  |                       |                         |
| 513 Others   | 6,210,106            | 368,659,000             |  |                       |                         |
| 514 Paint, wallpaper, and glass stores   | 1,095,506            | 34,158,231              |  |                       |                         |
| 515 Pawn shops; army surplus stores, etc.  | 406,442              | 11,209,254              |  |                       |                         |
| 516 Road building equipment and supply dealers   | 1,597,915            | 69,708,193              |  |                       |                         |
| 517 Gift and novelty shops; coin dealers   | 776,369              | 24,103,947              |  |                       |                         |

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