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

September 1998 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales*
Alamance	\$ 3,541,988	\$ 141,516,344	Macon	\$ 1,208,927	\$ 38,544,905
Alexander	378,016	16,150,930	Madison	140,869	7,736,187
Alleghany	191,676	6,645,015	Martin	550,130	18,309,769
Anson	269,260	11,069,111	McDowell	628,653	35,220,991
Ashe	421,563	16,407,771	Mecklenburg	35,334,850	1,488,974,889
Avery	562,813	18,914,824	Mitchell	297,626	10,968,110
Beaufort	944,865	37,770,578	Montgomery	334,057	18,038,098
Bertie	111,165	5,802,036	Moore	2,086,234	79,971,992
Bladen	438,494	24,407,087	Nash	2,988,963	119,087,625
Brunswick	2,473,907	76,416,064	New Hanover	6,779,572	255,941,034
Buncombe	7,947,697	303,199,259	Northampton	115,003	6,267,333
Burke	1,486,125	68,516,283	Onslow	2,464,308	84,163,405
Cabarrus	3,072,725	116,154,864	Orange	2,751,932	98,923,114
Caldwell	1,316,916	59,256,334	Pamlico	167,193	6,261,546
Camden	42,479	1,980,071	Pasquotank	1,026,653	38,330,838
Carteret	2,365,733	77,229,988	Pender	553,339	22,234,729
Caswell	110,597	5,932,110	Perquimans	77,474	3,080,503
Catawba	4,814,594	193,446,546	Person	603,876	24,940,072
Chatham	613,128	33,523,996	Pitt	4,312,921	167,695,084
Cherokee	711,542	34,658,435	Polk	235,322	9,343,753
Chowan	216,902	8,019,365	Randolph	2,032,017	93,309,397
Clay	144,210	5,307,020	Richmond	783,337	30,409,383
Cleveland	2,062,466	95,275,536	Robeson	1,842,734	74,653,789
Columbus	917,537	38,098,660	Rockingham	1,590,686	66,186,963
Craven	1,841,585	68,739,853	Rowan	2,393,541	91,069,042
Cumberland	6,842,794	253,125,730	Rutherford	1,215,177	42,688,708
Currituck	497,380	19,346,282	Sampson	877,168	38,679,253
Dare	4,761,245	130,911,375	Scotland	844,180	27,374,982
Davidson	2,490,469	112,204,624	Stanly	1,297,643	52,556,333
Davie	431,705	22,702,140	Stokes	361,362	13,426,080
Duplin	653,154	24,410,404	Surry	1,795,188	72,345,551
Durham	10,635,013	270,911,353	Swain	288,453	9,660,717
Edgecombe	809,336	43,176,701	Transylvania	712,622	23,230,853
Forsyth	11,738,080	437,138,415	Tyrreľl	40,422	2,131,374
Franklin	522,417	24,439,070	Union	2,612,875	100,543,209
Gaston	3,996,282	179,172,451	Vance	1,038,349	45,025,576
Gates	57,871	3,735,941	Wake	27,285,155	1,022,742,368
Graham	125,261	4,332,592	Warren	148,796	6,292,398
Granville	561,181	26,902,933	Washington	147,667	7,127,876
Greene	116,176	5,855,413	Watauga	2,047,022	67,723,909
Guilford	17,781,182	825,609,265	Wayne	2,506,850	94,125,078
Halifax	1,049,594	40,460,741	Wiľkes	1,311,261	49,456,951
Harnett	1,274,503	46,557,334	Wilson	1,959,750	82,619,514
Haywood	1,680,686	58,025,991	Yadkin	438,491	19,645,217
Henderson	2,271,154	87,972,944	Yancey	335,684	11,011,442
Hertford	559,039	22,286,776	Foreign	41,225,229	2,169,398,565
Hoke	201,787	10,867,267	Sales Tax on		
Hyde	183,196	5,398,485	utility services	34,309,004	***
Iredell	3,063,432	150,267,234	8% Hwy. Use Tax -	3,839,581	***
Jackson	881,415	28,385,176	2% Use Tax	26,235	
Johnston	2,408,123	105,336,254			
Jones	77,711	3,110,778			
Lee	1,562,644	63,457,387			
Lenoir	1,601,513	76,746,883			
Lincoln	1,062,860	45,505,802			
	. ,		TOTALS	\$314,859,568	\$11,440,260,326

* Gross collections reported during the month of September 1998 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 August 1998 for merchants filing monthly reports, and sales during the period August 16, 1998, through September 15, 1998, for merchants filing semimonthly reports.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES

BY CITIES WITH POPULATION IN EXCESS OF 5,000¹

September 1998 Report

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 819,909	\$ 33,135,472	Kernersville	\$ 798,884	\$ 33,723,976
Apex	571,662	21,405,511	King	178,739	6,264,713
Archdale	139,495	9,324,042	Kings Mountain	261,783	14,372,967
Asheboro	1,102,604	41,979,529	Kinston	1,323,711	61,865,915
Asheville	6,370,599	226,259,996	Laurinburg	612,086	21,546,828
Ayden	89,313	5,140,139	Lenoir	843,042	34,918,390
Belmont	277,586	17,995,205	Lewisville	52,571	2,540,059
Bessemer City	49,383	2,175,584	Lexington	1,167,133	43,401,320
Black Mountain	220,141	9,967,182	Lincolnton	610,078	25,717,338
Boone	1,285,424	43,371,408	Lumberton	1,190,558	44,541,681
Brevard	466,255	14,849,822	Matthews	1,368,567	45,494,906
Burlington	2,496,415	93,251,734	Mebane	275,458	9,730,673
Carrboro	375,195	14,311,266	Mint Hill	165,050	6,374,150
Cary	3,317,908	135,435,517	Monroe	1,717,678	63,047,183
Chapel Hill	1,781,647	61,588,649	Mooresville	733,124	41,778,154
Charlotte	29,220,547	1,261,528,081	Morehead City	1,036,299	31,671,236
Cherryville	132,987	5,090,959	ů l	938,028	42,715,790
Clayton	257,010	10,177,526	Morganton Mount Airy	1,019,387	45,114,737
Clemmons	293,020	11,734,352	Mount Holly	116,935	4,508,395
Clinton	293,020 556,691	23,293,496	New Bern	1,298,643	4,639,220
				1,298,643	
Concord Conover	1,662,057	71,886,919	Newton	,	12,055,868
	258,875	16,121,524	Oxford Discharget	340,998	14,842,983
Cornelius	360,287	13,449,416	Pinehurst	372,109	13,339,309
Dunn	719,427	24,235,904	Raleigh	18,424,490	628,420,083
Durham	9,385,597	244,070,361	Reidsville	550,736	23,974,009
Eden	559,294	19,867,639	Roanoke Rapids	703,264	26,499,530
Edenton	176,100	6,825,685	Rockingham	561,630	18,564,522
Elizabeth City	922,676	32,839,807	Rocky Mount	2,731,651	108,467,709
Elon College	46,276	1,932,029	Roxboro	514,023	19,510,507
Fayetteville	5,777,376	212,703,998	Salisbury	1,536,865	56,763,920
Forest City	429,413	17,026,968	Sanford	1,347,750	54,810,756
Fuquay-Varina	360,082	14,831,816	Selma	206,436	7,764,430
Garner	988,595	30,973,574	Shelby	1,263,607	57,890,194
Gastonia	2,830,935	115,141,570	Siler City	299,090	11,851,524
Goldsboro	2,016,612	73,030,876	Smithfield	897,963	38,807,873
Graham	265,454	13,871,232	Southern Pines	807,621	28,066,989
Greensboro	13,698,554	558,612,939	Spring Lake	226,412	7,638,418
Greenville	3,736,720	138,541,874	Statesville	1,681,696	78,708,990
Hamlet	65,771	3,427,460	Tarboro	305,408	11,197,345
Havelock	256,977	10,363,837	Thomasville	549,364	28,050,726
Henderson	874,815	36,648,974	Wake Forest	204,802	9,714,834
Hendersonville	1,536,209	51,118,697	Washington	625,352	24,635,700
Hickory	3,412,190	124,955,814	Waynesville	785,077	31,619,061
High Point	2,705,781	147,221,836	Whiteville	505,678	21,817,380
Hillsborough	345,885	12,637,587	Williamston	311,708	11,733,560
Hope Mills	148,491	5,573,170	Wilmington	5,426,453	201,674,539
Huntersville	599,740	20,374,136	Wilson	1,643,999	60,360,155
Indian Trail	118,948	4,684,502	Winston-Salem	9,757,497	347,465,280
Jacksonville	1,862,454	62,882,769			
Kannapolis	880,558	27,882,929	TOTALS	\$175,436,012	\$6,735,965,137

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

* Gross collections reported during the month of September 1998 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 August 1998 for merchants filing monthly reports, and sales during the period August 16, 1998, through September 15, 1998, for merchants filing semimonthly reports.

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

September 1998 Report

Type of business		Gross Collections*		Gross Retail Sales**	Type of business
1%, 2% and 3% Retail Sales Group	\$	21,810,548	\$	1,187,010,155	Lumber and Bu
001 Manufactured homes - 2%		2,139,377		106,362,697	601 Sheet metal
002 Airplanes, boats, etc 3%		910,675		29,576,868	602 Building ha
003 Food for home consumption - 2%		16,291,026		806,952,896	603 Building ma
009 Farm, mill, laundry machinery; fuel to					604 Cabinet sho
farmers, manufacturers, laundries;		9 460 470		944 117 604	605 Electrical, p
other - 1%		2,469,470		244,117,694	supply deal
Apparel Group - 4%	\$	8,218,111	\$	229,695,528	606 Monument 607 Others
101 Boot and shoe stores	Ģ	2,064,924	Ģ	52,141,119	608 Storm wind
102 Clothing stores		5,486,342		143,061,691	
103 Furriers		2,170		100,011	Unclassified Gr
104 Haberdasheries		32,249		3,222,063	701 Beauty and
105 Millinery shops		21,618		451,579	supply deal
106 Shoe repair shops		125,754		3,326,804	702 Bookstores,
107 Others		485,053		27,392,261	703 Newsstands
					704 Coal, wood
Automotive Group - 4%	\$, ,	\$	1,471,630,454	gas dealers
201 Motor vehicle dealers		2,783,859		677,261,087	705 Feed stores,
202 Service stations		1,509,980		152,743,794	706 Florists and
203 Garages		1,862,500		106,460,521	707 Airplane de
204 Motorcycle and bicycle dealers		542,580		25,364,054	708 Hotels, mot
205 Automotive supply stores		3,878,716		147,793,043	709 Office mach
206 Others 207 Oil and patroleum products dealers		258,541		18,292,367	710 Funeral hon 711 Others
207 Oil and petroleum products dealers 208 Tire dealers, recappers, and repairers		1,456,115 1,918,628		$230,593,739 \\ 65,992,292$	712 Photograph
200 Manufactured home (mobile home) dealers		130,105		47,129,557	713 Printers, pul
	,	100,100		11,120,001	engravers, e
Food Group - 4%	\$	44,148,475	S	1,344,348,614	714 Laundries, o
301 Bakeries	•	220,700	*	7,876,326	715 Hospitals, p
302 Candy and confectionery stores		115,587		4,834,011	716 Boat and ma
303 Dairies and dairy bars		388,795		10,090,778	717 Pet, hobby,
304 Grocery stores, meat markets, etc.		15,719,208		602,787,897	718 Chemical, ja
305 Vending machine operators; drink stands		1,733,622		46,202,165	products de
306 Restaurants, cafeterias, grills,					719 Machine sh
snack bars, etc.		24,817,684		636,766,057	
307 Others		235,905		9,688,679	Utility Services
308 Taverns, nightclubs, etc.		916,974		26,102,701	Total Retail Sale
Furniture Group - 4%	\$	13,277,815	\$	443,649,872	
401 Furniture stores		5,211,522		184,581,623	800 Wholesale I
402 Household appliance dealers and					
repair services		3,277,809		99,325,743	8% Hwy. Use T
403 Musical merchandise dealers		926,950		27,636,592	
404 Industrial, office, and store furniture					Use Tax Group
and fixture dealers		1,140,196		40,667,548	900 1% Use Tax
405 Others		179,449		11,408,967	901 4% Use Tax
406 Awning and venetian blind dealers		104,266		3,074,656	902 2% Use Tax
407 Antique dealers; interior decorators		1,043,423		30,721,734	3% Use Tax
408 Upholstery shops; floor covering dealers		1,394,199		46,233,009	905 3% Use Tax
General Merchandise Group - 4%	\$	53,661,800	\$	2,224,803,679	Grand Total - A
501 Department stores		6,563,574		166,602,130	
502 Drugstores; drug and medical					
supply houses		4,534,234		291,448,977	
503 Dry goods stores; fabric and yarn shops		290,596		19,180,915	
504 Farm implement and supply stores		1,066,979		70,630,369	
505 Discount stores, general stores		18,357,027		521,983,573	
506 Hardware stores 507 Jewelry stores; watch and clock		2,371,781		80,597,142	
repair shops		1,271,643		37,996,150	
508 Leather and leather goods stores		56,095		3,175,740	
509 Industrial machinery and supply dealers		3,408,383		332,883,310	* Gross coll
510 Secondhand goods stores; flea markets		259,369		7,271,663	collection
511 Sporting goods stores; toy shops		2,481,985		75,859,728	Conection
512 Variety stores; 5 & 10 specialty stores		1,665,581		42,762,368	** Amounts
513 Others		6,173,030		395,576,345	use tax r
514 Paint, wallpaper, and glass stores		1,334,643		44,760,874	monthly
515 Pawn shops; army surplus stores, etc.		335,027		9,421,968	Septembe
516 Road building equipment and supply deale	15	2,295,105		83,719,874	
517 Gift and novelty shops; coin dealers	15	2,295,105 1,196,746		40,932,553	*** Sales not

Lumber and Building Material Group - 4% \$ 31,728,081 \$ 1,096,950,7 601 Sheet metal shops; steel fabricators 1,563,811 90,297,1 602 Building hardware and machine stores 171,797 8,939,3 603 Building material dealers 20,387,515 602,729,7 604 Cabinet shops 900,805 31,754,8 605 Electrical, plumbing, heating 30,587 6,664,5 606 Monument and tombstone dealers 30,587 6,664,5 607 Others 469,062 29,591,3 608 Storm window and door dealers 559,671 20,638,5 Unclassified Group - 4% \$ 70,128,487 \$ 3,442,171,3 701 Beauty and barber shops and 371,264 9,995,4 704 Coal, wood, fuel oil, and bottled 371,264 9,995,4 704 Coal, wood, fuel oil, and bottled 3603,516 2,043,494,3 708 Feed stores, millers, hatcheries 1,096,245 36,807,0 707 Airplane dealers 239,934 13,810,7 <tr< th=""><th></th><th></th><th></th><th></th><th></th></tr<>							
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718 Chemical, janitorial supplies and paper products dealers 1,617,625 119,088,5 719 Machine shops; locksmiths, etc. 378,712 35,898,5 Utility Services - 2.83%, 3% & 6.5% \$ 34,309,004 *** Total Retail Sales Group \$ 291,623,346 \$ 11,440,260,3 800 Wholesale Licenses \$ 5,128 8% Hwy. Use Tax - Mtr. Veh. Leasing \$ 3,839,581 *** Use Tax Group \$ 19,391,513 900 1% Use Tax 17,528,990 901 4% Use Tax 17,586,984 902 2% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786					40,441,836		
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719 Machine shops; locksmiths, etc. 378,712 35,898,5 Utility Services - 2.83%, 3% & 6.5% \$ 34,309,004 *** Total Retail Sales Group \$ 291,623,346 \$ 11,440,260,3 800 Wholesale Licenses \$ 5,128 8% Hwy. Use Tax - Mtr. Veh. Leasing \$ 3,839,581 *** Use Tax Group \$ 19,391,513 900 1% Use Tax 1,752,890 901 4% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786			1 617 625		119 088 562		
Utility Services - 2.83%, 3% & 6.5% \$ 34,309,004 *** Total Retail Sales Group \$ 291,623,346 \$ 11,440,260,3 800 Wholesale Licenses \$ 5,128 8% Hwy. Use Tax - Mtr. Veh. Leasing \$ 3,839,581 *** Use Tax Group \$ 19,391,513 900 1% Use Tax 1,752,890 901 1% Use Tax 17,586,984 902 2% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786							
Total Retail Sales Group \$ 291,623,346 \$ 11,440,260,3 800 Wholesale Licenses \$ 5,128 8% Hwy. Use Tax - Mtr. Veh. Leasing \$ 3,839,581 *** Use Tax Group \$ 19,391,513 900 1% Use Tax 1,752,890 901 1% Use Tax 17,586,984 902 2% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786	719 Machine shops, lockshifuls, etc.		576,712		55,696,500		
800 Wholesale Licenses \$ 5,128 8% Hwy. Use Tax - Mtr. Veh. Leasing \$ 3,839,581 *** Use Tax Group \$ 19,391,513 *** 900 1% Use Tax 1,752,890 17,586,984 902 2% Use Tax on manufactured homes 26,235 26,235 3% Use Tax on airplanes, boats 12,786	Utility Services - 2.83%, 3% & 6.5%	\$	34,309,004		***		
8% Hwy. Use Tax - Mtr. Veh. Leasing \$ 3,839,581 *** Use Tax Group \$ 19,391,513 *** 900 1% Use Tax 1,752,890 17,586,984 902 2% Use Tax on manufactured homes 26,235 26,235 3% Use Tax on airplanes, boats 12,786 12,786	Total Retail Sales Group	\$	291,623,346	\$	11,440,260,326		
Use Tax Group S 19,391,513 900 1% Use Tax 1,752,890 901 4% Use Tax 17,586,984 902 2% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786	800 Wholesale Licenses	\$	5,128				
900 1% Use Tax 1,752,890 901 4% Use Tax 17,586,984 902 2% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786	8% Hwy. Use Tax - Mtr. Veh. Leasing	\$	3,839,581		***		
900 1% Use Tax 1,752,890 901 4% Use Tax 17,586,984 902 2% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786	Lies Tax Crown	¢	10 201 210				
901 4% Use Tax 17,586,984 902 2% Use Tax on manufactured homes 26,235 3% Use Tax on airplanes, boats 12,786		Ş					
9022% Use Tax on manufactured homes26,2353% Use Tax on airplanes, boats12,786							
3% Use Tax on airplanes, boats 12,786							
	3% Use Tax on airplanes, boats		12,786				
	905 3% Use Tax on food for home consumption	1					
Grand Total - All Groups \$ 314,859,568 \$ 11,440,260,3	Grand Total - All Groups	\$	314,859,568	\$	11,440,260,326		

ollections reported during the month of September 1998 including ns of registration fees, penalties, interest, and sales and use tax.

ts shown are total taxable and nontaxable sales reported on sales and returns. Data reflect sales in August 1998 for merchants filing reports, and sales during the period August 16, 1998, through ber 15, 1998, for merchants filing semimonthly reports.

presently tabulated.