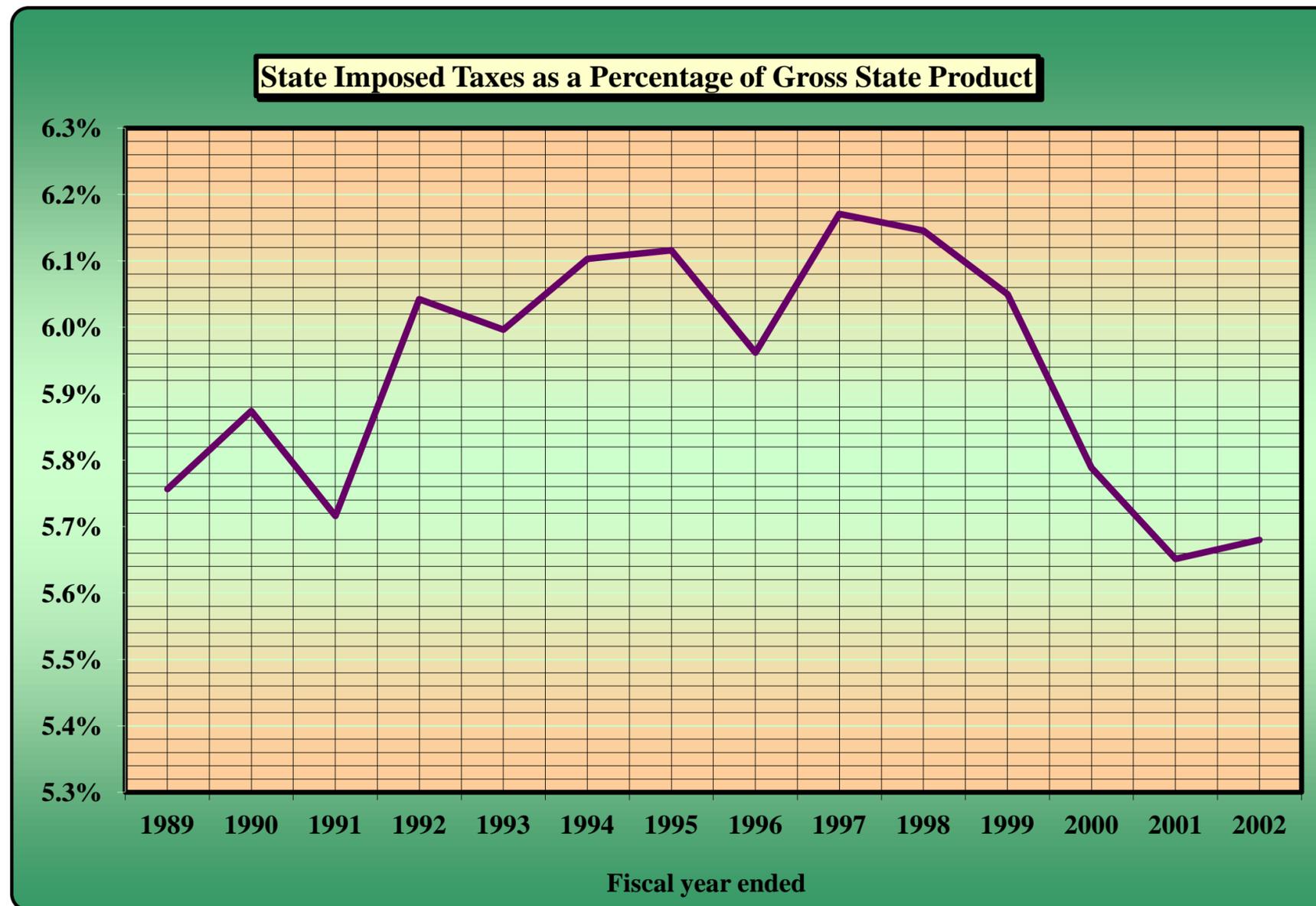


Statistical Abstract of North Carolina Taxes 2004



Tax Research Division

**Statistical Abstract of North Carolina Taxes
2004**

INTRODUCTION

The *Statistical Abstract of North Carolina Taxes* provides statistics concerning taxes imposed under the Revenue Laws of North Carolina. It is designed to give legislators, tax professionals, researchers, and other interested citizens of North Carolina information about the amount of taxes collected, classifications of taxpayers, and the geographic distribution of taxes. The *Statistical Abstract* includes both historical series of data and detailed reports for the most recent fiscal or tax year available. It was prepared by the Department's Division of Tax Research, based primarily on data recorded from individual and business tax forms in the Department of Revenue's data systems.

Questions regarding the *Statistical Abstract* may be directed to Karl Knapp, Director of the Tax Research Division, at (919) 733-7722.

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PART I. NORTH CAROLINA: TAXES AND GROSS STATE PRODUCT

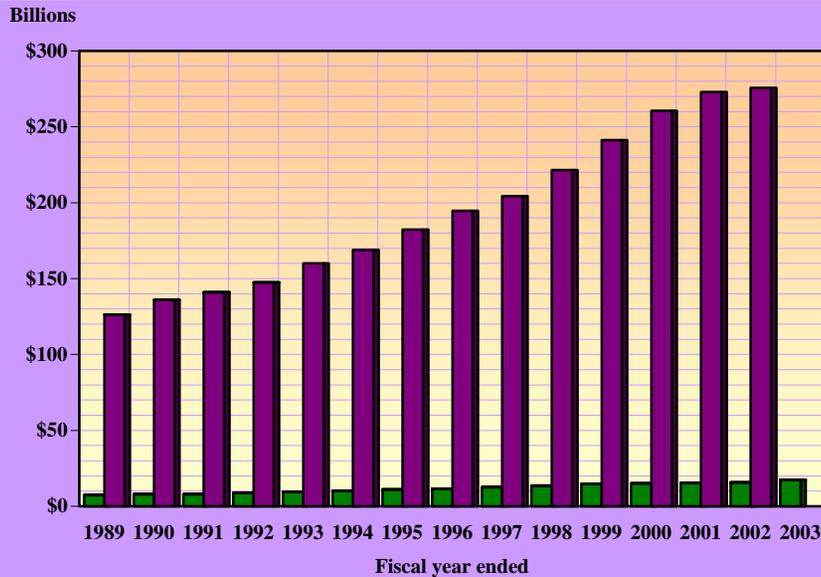
TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF GROSS STATE PRODUCT

Fiscal year	Gross state product [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percent of gross state product
	Amount [\$]	Percent change %	General Tax Amount [\$]	Unemployment Tax Amount [\$]	Total Amount [\$]	Percent change	
1988-1989.....	126,200,000,000	10.00%	7,056,714,569	208,102,845	7,264,817,414	6.52%	5.76%
1989-1990.....	135,854,000,000	7.65%	7,765,008,661	215,043,690	7,980,052,351	9.85%	5.87%
1990-1991.....	141,056,000,000	3.83%	7,823,742,362	238,802,899	8,062,545,261	1.03%	5.72%
1991-1992.....	147,473,000,000	4.55%	8,623,278,831	287,573,871	8,910,852,702	10.52%	6.04%
1992-1993.....	159,977,000,000	8.48%	9,352,031,265	240,911,191	9,592,942,456	7.65%	6.00%
1993-1994.....	168,830,000,000	5.53%	10,090,021,534	213,482,978	10,303,504,512	7.41%	6.10%
1994-1995.....	182,234,000,000	7.94%	10,998,266,033	146,886,610	11,145,152,643	8.17%	6.12%
1995-1996.....	194,634,000,000	6.80%	11,437,419,807	166,869,206	11,604,289,013	4.12%	5.96%
1996-1997.....	204,329,000,000	4.98%	12,322,659,335	286,139,389	12,608,798,724	8.66%	6.17%
1997-1998.....	221,629,000,000	8.47%	13,292,313,251	327,929,720	13,620,242,971	8.02%	6.15%
1998-1999.....	241,220,000,000	8.84%	14,207,776,552	385,286,674	14,593,063,226	7.14%	6.05%
1999-2000.....	260,628,000,000	8.05%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.79%
2000-2001.....	272,934,000,000	4.72%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.65%
2001-2002.....	275,615,000,000	0.98%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.68%
2002-2003.....	not available	-----	15,274,873,627	398,632,751	15,673,506,378	0.12%	-----

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds. Sources: Bureau of Economic Analysis. *Gross State Product Data Table*, released May 22, 2003.

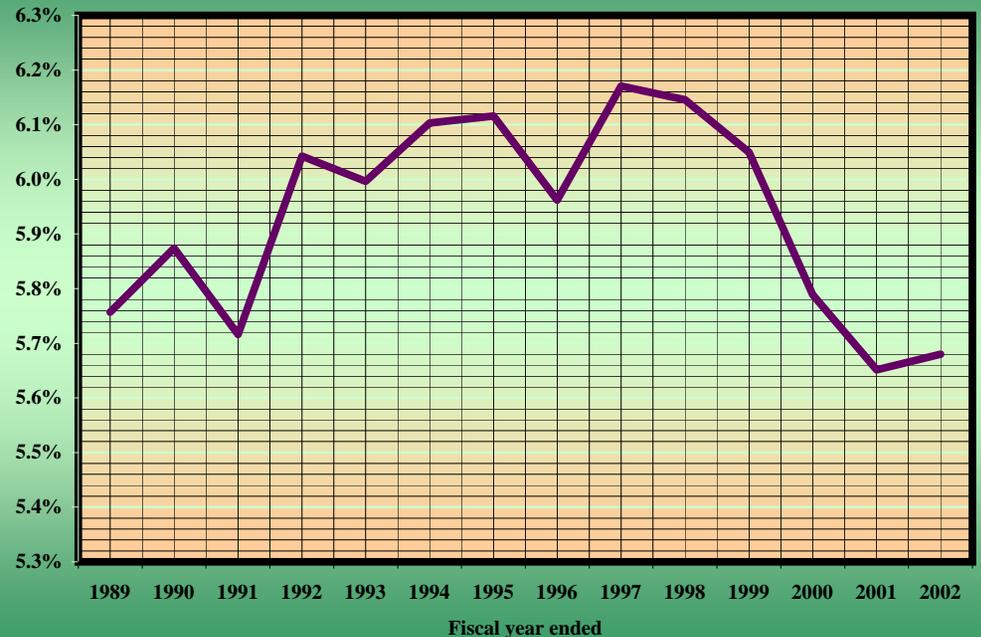
North Carolina Employment Security Commission. Unemployment taxes

Figure 1.1 North Carolina Gross State Product Compared to State Tax Revenue
[Gross State Product for 2002 not released at time of printing]



■ State imposed taxes ■ Gross state product

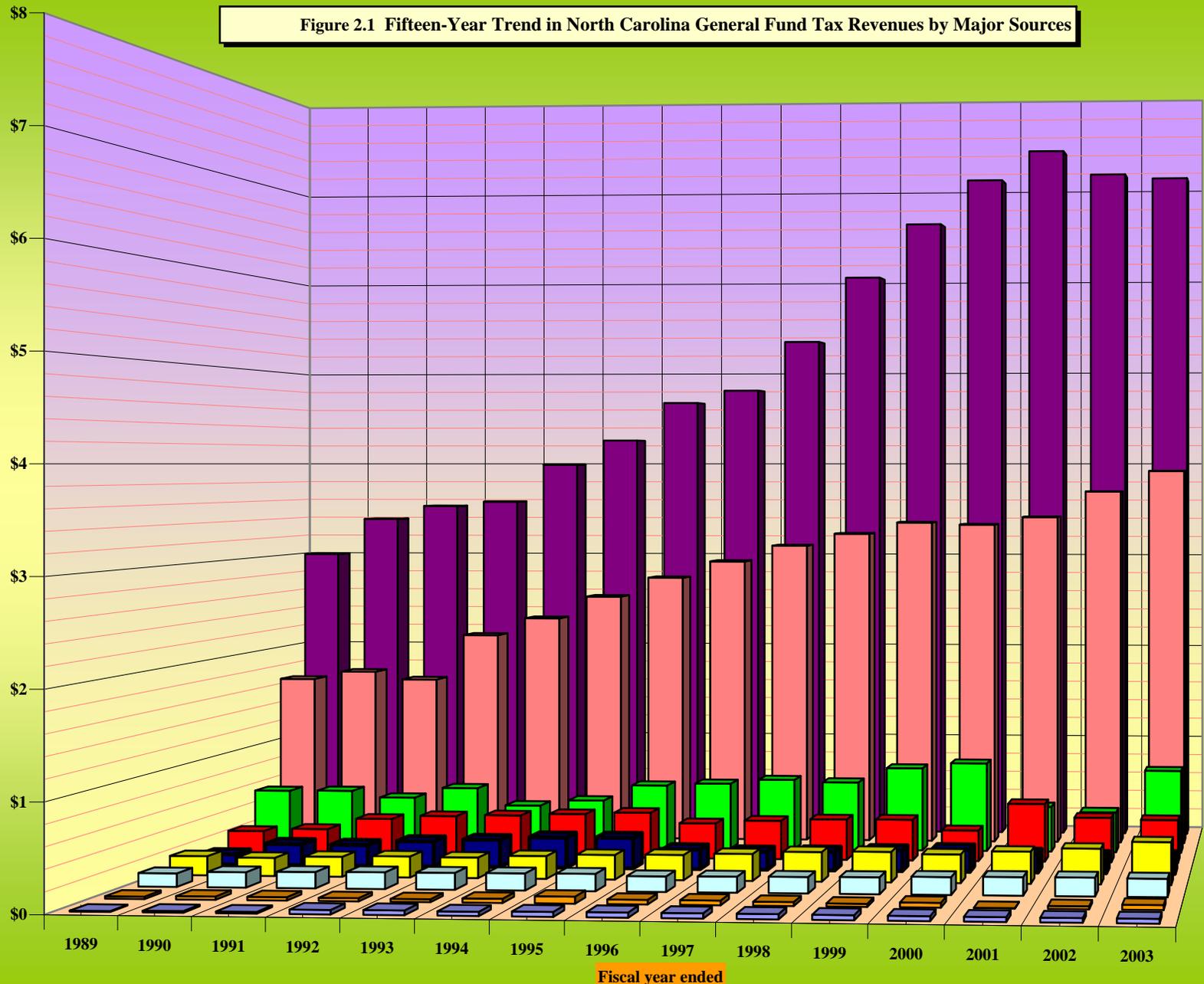
Figure 1.2 State Imposed Taxes as a Percentage of Gross State Product



PART II. NORTH CAROLINA: SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

(billions)

Figure 2.1 Fifteen-Year Trend in North Carolina General Fund Tax Revenues by Major Sources



Tobacco Products Privilege License Alcoholic Beverage Tax Insurance Other Franchise Corporate Sales and Use Individual

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	1988-1989		1989-1990		1990-1991		1991-1992		1992-1993	
	Amount [\$]	Percent of total								
Inheritance Tax.....	67,154,138	1.09%	72,871,272	1.04%	76,790,835	1.07%	87,676,256	1.12%	89,618,065	1.08%
Privilege License Tax.....	22,413,441	0.36%	30,761,461	0.44%	31,574,013	0.44%	29,577,658	0.38%	26,799,077	0.32%
Tobacco Products Tax.....	7,952,400	0.13%	15,315,186	0.22%	15,190,478	0.21%	40,362,907	0.52%	42,880,901	0.52%
Soft Drink Tax.....	27,912,071	0.45%	28,987,047	0.41%	29,752,060	0.41%	32,417,808	0.41%	34,461,373	0.42%
Franchise Tax.....	236,296,780	3.84%	262,760,974	3.76%	372,888,415	5.17%	406,952,650	5.21%	419,986,494	5.06%
Income Taxes:										
Individual Income Tax.....	3,002,323,870	48.78%	3,390,389,817	48.51%	3,534,474,150	49.04%	3,583,017,675	45.84%	3,992,016,392	48.14%
Corporate Income Tax.....	562,635,160	9.14%	567,070,704	8.11%	501,460,433	6.96%	606,195,418	7.75%	429,848,526	5.18%
Total income taxes.....	3,564,959,030	57.92%	3,957,460,521	56.63%	4,035,934,583	55.99%	4,189,213,093	53.59%	4,421,864,918	53.32%
Sales and Use Tax.....	1,681,724,768	27.32%	1,762,717,987	25.22%	1,682,340,881	23.34%	2,161,362,545	27.65%	2,344,073,330	28.27%
Alcoholic Beverage Tax.....	127,614,668	2.07%	145,690,616	2.08%	153,753,340	2.13%	158,075,821	2.02%	159,142,462	1.92%
Gift Tax.....	4,592,561	0.07%	10,121,507	0.14%	7,675,416	0.11%	7,248,126	0.09%	13,554,708	0.16%
Intangibles Tax.....	-----	-----	97,256,708	1.39%	92,478,239	1.28%	112,182,889	1.44%	120,591,829	1.45%
Freight Car Lines Tax.....	428,805	0.01%	401,517	0.01%	398,449	0.01%	506,664	0.01%	436,730	0.01%
Insurance Tax.....	187,071,844	3.04%	176,714,976	2.53%	193,240,504	2.68%	203,829,955	2.61%	198,811,590	2.40%
Piped Natural Gas Tax.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Real Estate Conveyance Tax.....	-----	-----	-----	-----	-----	-----	8,652,615	0.11%	10,376,330	0.13%
White Goods Disposal Tax.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Scrap Tire Disposal Tax.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Miscellaneous Tax Receipts.....	421,601	0.01%	363,389	0.01%	487,965	0.01%	386,621	0.00%	418,751	0.01%
Total Tax Revenue.....	5,928,542,108	96.33%	6,561,423,163	93.89%	6,692,505,177	92.85%	7,438,445,609	95.16%	7,883,016,560	95.06%
Total Non-tax Revenue & Transfers.....	225,987,499	3.67%	426,983,512	6.11%	515,310,017	7.15%	378,605,337	4.84%	409,780,008	4.94%
Total General Fund Revenue.....	6,154,529,607	100.00%	6,988,406,674	100.00%	7,207,815,194	100.00%	7,817,050,946	100.00%	8,292,796,568	100.00%

Sources of revenue	Fiscal Year									
	1993-1994		1994-1995		1995-1996		1996-1997		1997-1998	
	Amount [\$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total
Inheritance Tax.....	106,533,229	1.17%	109,865,447	1.10%	112,912,290	1.12%	132,068,325	1.21%	138,124,663	1.18%
Privilege License Tax.....	37,955,219	0.42%	64,661,218	0.65%	42,009,251	0.42%	43,353,475	0.40%	36,648,113	0.31%
Tobacco Products Tax.....	37,925,056	0.42%	44,635,750	0.45%	46,697,736	0.46%	46,677,349	0.43%	47,177,218	0.40%
Soft Drink Tax.....	36,538,688	0.40%	37,958,080	0.38%	39,805,998	0.39%	31,347,645	0.29%	23,078,645	0.20%
Franchise Tax.....	439,287,031	4.83%	458,058,989	4.59%	355,918,036	3.53%	387,811,674	3.55%	407,256,555	3.47%
Income Taxes:										
Individual Income Tax.....	4,254,506,549	46.74%	4,665,474,733	46.79%	4,800,034,948	47.57%	5,329,990,261	48.75%	6,028,870,217	51.41%
Corporate Income Tax.....	487,796,660	5.36%	649,389,838	6.51%	673,837,774	6.68%	717,750,574	6.56%	696,338,557	5.94%
Total income taxes.....	4,742,303,210	52.10%	5,314,864,571	53.30%	5,473,872,722	54.25%	6,047,740,836	55.31%	6,725,208,774	57.35%
Sales and Use Tax.....	2,578,846,239	28.33%	2,781,683,390	27.90%	2,958,132,813	29.32%	3,127,673,443	28.61%	3,255,372,048	27.76%
Alcoholic Beverage Tax.....	161,133,617	1.77%	163,188,783	1.64%	145,517,853	1.44%	150,208,567	1.37%	153,723,510	1.31%
Gift Tax.....	13,149,682	0.14%	8,591,847	0.09%	11,036,783	0.11%	12,560,941	0.11%	20,640,224	0.18%
Intangibles Tax.....	127,087,413	1.40%	128,616,356	1.29%	11,448,289	0.11%	-----	-----	319,936	0.00%
Freight Car Lines Tax.....	338,183	0.00%	435,745	0.00%	422,026	0.00%	495,433	0.00%	477,655	0.00%
Insurance Tax.....	219,439,488	2.41%	236,215,989	2.37%	242,652,553	2.40%	258,503,720	2.36%	283,763,234	2.42%
Piped Natural Gas Tax.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Real Estate Conveyance Tax.....	15,602,521	0.17%	16,390,997	0.16%	17,762,813	0.18%	-----	-----	-----	-----
White Goods Disposal Tax.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Scrap Tire Disposal Tax.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Miscellaneous Tax Receipts.....	617,181	0.01%	648,893	0.01%	566,066	0.01%	706,068	0.01%	655,945	0.01%
Total Tax Revenue.....	8,516,756,756	93.57%	9,365,816,056	93.93%	9,458,755,229	93.74%	10,239,147,477	93.65%	11,092,446,520	94.59%
Total Non-tax Revenue & Transfers.....	585,578,072	6.43%	604,922,660	6.07%	631,470,156	6.26%	694,713,075	6.35%	634,682,010	5.41%
Total General Fund Revenue.....	9,102,334,828	100.00%	9,970,738,716	100.00%	10,090,225,385	100.00%	10,933,860,552	100.00%	11,727,128,530	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Amount [\$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total
Inheritance Tax	169,935,220	1.33%	163,327,319	1.24%	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%
Privilege License Tax.....	27,588,260	0.22%	43,828,822	0.33%	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%
Tobacco Products Tax.....	44,852,542	0.35%	43,663,205	0.33%	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%
Soft Drink Tax.....	12,349,253	0.10%	1,285,949	0.01%	51,202	0.00%	1,855	0.00%	-----	-----
Franchise Tax.....	409,558,340	3.22%	306,979,197	2.34%	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%
Income Taxes:										
Individual Income Tax.....	6,606,500,278	51.88%	7,080,106,177	53.90%	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%
Corporate Income Tax.....	848,509,669	6.66%	903,241,974	6.88%	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%
Total income taxes.....	7,455,009,947	58.55%	7,983,348,151	60.78%	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%
Sales and Use Tax.....	3,376,206,664	26.51%	3,354,897,708	25.54%	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%
Alcoholic Beverage Tax.....	158,026,529	1.24%	166,372,353	1.27%	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%
Gift Tax.....	19,334,909	0.15%	25,085,473	0.19%	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%
Intangibles Tax.....	30,795	0.00%	18,703	0.00%	3,906	0.00%	-----	-----	-----	-----
Freight Car Lines Tax.....	469,302	0.00%	444,094	0.00%	497,560	0.00%	518,887	0.00%	379,551	0.00%
Insurance Tax.....	291,230,879	2.29%	273,367,118	2.08%	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%
Piped Natural Gas Tax.....	-----	-----	27,715,136	0.21%	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%
Real Estate Conveyance Tax.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
White Goods Disposal Tax.....	-----	-----	-----	-----	-----	-----	1,841,220	0.01%	-----	-----
Scrap Tire Disposal Tax.....	-----	-----	-----	-----	-----	-----	2,922,488	0.02%	-----	-----
Miscellaneous Tax Receipts.....	671,264	0.01%	645,279	0.00%	756,029	0.01%	751,977	0.01%	722,893	0.01%
Total Tax Revenue.....	11,965,263,904	93.97%	12,390,978,509	94.34%	12,573,059,410	93.47%	12,444,661,014	92.11%	13,117,230,784	92.08%
Total Non-tax Revenue & Transfers	768,456,722	6.03%	743,931,336	5.66%	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%
Total General Fund Revenue.....	12,733,720,626	100.00%	13,134,909,845	100.00%	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333	100.00%

Detail may not add to totals due to rounding.

Amounts shown are collections credited to the General Fund after deduction of local shares of franchise, telecommunications, beverage, and intangibles taxes; certain reimbursements to local governments; and transfers to special funds.

For fiscal year 1988-89, the total amount of net proceeds from the intangibles tax was distributed to the local governments; no proceeds were credited to the General Fund. The intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

Effective July 1, 1996, the statute pertaining to the real estate conveyance tax was rewritten to delete the crediting of proceeds to the General Fund, instead allocating 25% of the proceeds to the Natural Heritage Trust Fund and the remaining 75% to the Parks and Recreation Trust Fund.

The inheritance tax was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date; the estate tax was retained.

Effective July 1, 1999, sales of piped natural gas became exempt from sales taxes and franchise tax and became subject to the piped natural gas excise tax.

Effective July 1, 1999, the soft drink tax was repealed.

For fiscal year 2001-02, certain portions of the white goods disposal tax and scrap tire disposal tax were required to be credited to the General Fund.

Refer to tables and charts of the various taxes for details pertaining to tax rates, tax structure, and other information affecting collections.

TABLE 3. STATE GENERAL FUND: NON-TAX REVENUES AND TRANSFERS BY SOURCE

Sources of revenue	Fiscal Year									
	1988-1989		1989-1990		1990-1991		1991-1992		1992-1993	
	Amount [\$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total
Income from treasurer's investments.....	141,780,651	62.74%	118,572,985	27.77%	78,623,399	15.26%	57,242,867	15.12%	75,732,291	18.48%
Judicial Department receipts.....	48,195,092	21.33%	59,257,333	13.88%	63,079,625	12.24%	71,299,801	18.83%	76,267,296	18.61%
Sales tax refund - Highway Fund.....	-----	-----	-----	-----	-----	-----	8,700,000	2.30%	9,400,000	2.29%
Sales tax refund - Non-Highway Fund.....	-----	-----	-----	-----	-----	-----	8,839,546	2.33%	8,567,106	2.09%
Secretary of State.....	7,494,261	3.32%	7,224,262	1.69%	7,284,823	1.41%	8,343,090	2.20%	9,739,682	2.38%
Cost of administering local government sales and use tax.....	5,341,708	2.36%	5,424,636	1.27%	5,818,817	1.13%	6,242,820	1.65%	5,920,165	1.44%
Disproportionate share payments.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Intrastate transfer of funds.....	-----	-----	-----	-----	-----	-----	-----	-----	4,981,787	1.22%
Banking and investment fees.....	2,430,829	1.08%	2,388,757	0.56%	2,820,922	0.55%	2,960,298	0.78%	3,234,401	0.79%
Insurance Department.....	3,015,682	1.33%	3,502,433	0.82%	5,336,445	1.04%	19,042,779	5.03%	24,444,628	5.97%
Reversions of capital improvements funds.....	603,798	0.27%	43,306,944	10.14%	35,176,053	6.83%	67,890	0.02%	97,606	0.02%
ABC Board application fees.....	2,378,750	1.05%	2,547,235	0.60%	2,537,810	0.49%	2,397,890	0.63%	2,890,390	0.71%
Gasoline and oil inspection fees.....	1,238,979	0.55%	1,021,567	0.24%	1,426,504	0.28%	1,356,651	0.36%	1,175,885	0.29%
Transfer of Use Tax from Highway Trust Fund.....	-----	-----	164,693,276	38.57%	231,080,699	44.84%	170,000,000	44.90%	170,000,000	41.49%
Administrative Office of the Courts: DWI service fees.....	2,907,195	1.29%	3,623,616	0.85%	4,326,212	0.84%	4,128,151	1.09%	4,078,771	1.00%
Probation - supervision fees.....	5,804,233	2.57%	6,301,592	1.48%	7,489,598	1.45%	8,390,893	2.22%	8,717,210	2.13%
Miscellaneous.....	4,796,322	2.12%	9,118,876	2.14%	70,309,110	13.64%	9,592,661	2.53%	4,532,790	1.11%
Total General Fund Non-tax Revenue and Transfers.	225,987,499	100.00%	426,983,512	100.00%	515,310,017	100.00%	378,605,337	100.00%	409,780,008	100.00%

Sources of revenue	Fiscal Year									
	1993-1994		1994-1995		1995-1996		1996-1997		1997-1998	
	Amount [\$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total	Amount [$]	Percent of total
Income from treasurer's investments.....	118,235,112	20.19%	160,070,602	26.46%	199,346,933	31.57%	224,112,646	32.26%	248,130,558	39.10%
Judicial Department receipts.....	80,614,209	13.77%	87,114,170	14.40%	90,329,177	14.30%	99,063,372	14.26%	112,790,061	17.77%
Sales tax refund - Highway Fund.....	9,900,000	1.69%	10,500,000	1.74%	11,130,000	1.76%	11,853,450	1.71%	12,600,000	1.99%
Sales tax refund - Non-Highway Fund.....	9,131,054	1.56%	11,091,410	1.83%	8,459,963	1.34%	13,321,040	1.92%	10,841,574	1.71%
Secretary of State.....	11,211,427	1.91%	12,926,785	2.14%	14,811,885	2.35%	17,325,233	2.49%	19,419,230	3.06%
Cost of administering local government sales and use tax.....	5,622,676	0.96%	6,668,989	1.10%	8,661,312	1.37%	9,178,351	1.32%	10,059,505	1.58%
Disproportionate share payments.....	93,200,000	15.92%	94,000,000	15.54%	76,013,459	12.04%	100,843,546	14.52%	-----	-----
Intrastate transfer of funds.....	29,876,427	5.10%	2,914,575	0.48%	3,072,905	0.49%	3,395,012	0.49%	3,713,703	0.59%
Banking and investment fees.....	3,512,605	0.60%	3,760,168	0.62%	3,432,141	0.54%	3,337,419	0.48%	3,031,192	0.48%
Insurance Department.....	29,350,010	5.01%	15,357,774	2.54%	19,544,636	3.10%	18,708,950	2.69%	20,312,786	3.20%
Reversions of capital improvements funds.....	150,254	0.03%	4,452,997	0.74%	157,205	0.02%	23,489	0.00%	54,504	0.01%
ABC Board application fees.....	2,789,370	0.48%	2,757,160	0.46%	2,999,710	0.48%	2,775,655	0.40%	2,796,455	0.44%
Gasoline and oil inspection fees.....	1,251,108	0.21%	1,234,397	0.20%	1,194,295	0.19%	1,287,729	0.19%	1,206,785	0.19%
Transfer of Use Tax from Highway Trust Fund.....	170,000,000	29.03%	170,000,000	28.10%	170,000,000	26.92%	170,000,000	24.47%	170,000,000	26.79%
Administrative Office of the Courts: DWI service fees.....	4,309,413	0.74%	4,837,980	0.80%	4,868,421	0.77%	5,378,688	0.77%	5,405,247	0.85%
Probation - supervision fees.....	8,678,690	1.48%	9,802,277	1.62%	10,031,732	1.59%	10,859,251	1.56%	10,938,723	1.72%
Miscellaneous.....	7,745,721	1.32%	7,433,379	1.23%	7,416,382	1.17%	3,249,243	0.47%	3,381,686	0.53%
Total General Fund Non-tax Revenue and Transfers.	585,578,072	100.00%	604,922,660	100.00%	631,470,156	100.00%	694,713,075	100.00%	634,682,010	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	249,282,071	32.44%	208,319,738	28.00%	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%
Judicial Department receipts.....	120,960,787	15.74%	101,535,310	13.65%	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%
Sales tax refund - Highway Fund.....	13,400,000	1.74%	13,600,000	1.83%	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%
Sales tax refund - Non-Highway Fund.....	10,921,878	1.42%	14,179,227	1.91%	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%
Secretary of State.....	20,422,676	2.66%	24,573,758	3.30%	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%
Cost of administering local government										
sales and use tax.....	10,292,859	1.34%	10,972,635	1.47%	11,567,844	1.32%	11,774,315	1.11%	12,495,009	1.11%
Disproportionate share payments.....	85,000,000	11.06%	105,000,000	14.11%	109,142,641	12.42%	110,404,184	10.36%	107,000,000	9.48%
Intrastate transfer of funds.....	2,639,727	0.34%	22,736,557	3.06%	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%
Banking and investment fees.....	4,332,001	0.56%	4,029,051	0.54%	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%
Insurance Department.....	40,197,960	5.23%	42,210,047	5.67%	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%
Reversions of capital improvements funds.....	48,706	0.01%	16,454	0.00%	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%
ABC Board application fees.....	3,100,025	0.40%	5,497,525	0.74%	6,122,350	0.70%	6,057,030	0.57%	12,469,734	1.10%
Gasoline and oil inspection fees.....	960,850	0.13%	892,861	0.12%	1,085,345	0.12%	948,769	0.09%	949,133	0.08%
Transfer of Use Tax from Highway										
Trust Fund.....	170,000,000	22.12%	170,000,000	22.85%	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%
Administrative Office of the Courts:										
DWI service fees.....	5,320,422	0.69%	5,103,549	0.69%	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%
Probation - supervision fees.....	10,668,097	1.39%	10,132,644	1.36%	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%
Miscellaneous.....	20,908,663	2.72%	5,131,980	0.69%	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%
Total General Fund Non-tax Revenue and Transfers.	768,456,722	100.00%	743,931,336	100.00%	878,801,563	100.00%	1,065,344,378	100.00%	1,128,835,549	100.00%

Detail may not add to totals due to rounding.

Non-tax revenue and transfers include earnings, fees, dividends, transfers, etc.

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, Department of Labor-fees and penalties, real estate administrative costs, DWI restoration fees, Chemical Alcohol Testing, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, and miscellaneous non-tax revenue.

1990-91 includes (1) a one-time amount for Health Benefit Matching Reserve, \$47,000,000.

(2) a one-time amount for Transfer from Highway Fund, \$17,000,000.

2001-02 includes \$19,000,000 for railroad dividends and \$347,763,108 designated as shortfall funds due to the budgetary situation.

2002-03 Intrastate transfer of funds category includes \$93,338,258 per legislative directive and Section 401B federal funds amounting to \$136,859,298.

PART III. NORTH CAROLINA: STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX

TABLE 4. ESTATE TAX AND INHERITANCE TAX COLLECTIONS

[G.S. 105 ARTICLE 1,1A.]

Fiscal year	Estate tax/ Inheritance tax gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts G.S.105-243.1 [\$]	Collections to General Fund [\$]	Year-over-year % change		
						Estate tax/ Inheritance tax gross collections	Estate tax/ Inheritance tax refunds	Estate tax/ Inheritance tax collections to General Fund
1988-89.....	68,632,495	1,478,357	67,154,138	-	67,154,138	9.87%	-15.00%	10.58%
1989-90.....	74,218,174	1,346,903	72,871,272	-	72,871,272	8.14%	-8.89%	8.51%
1990-91.....	78,104,047	1,313,213	76,790,835	-	76,790,835	5.24%	-2.50%	5.38%
1991-92.....	89,713,210	2,036,953	87,676,256	-	87,676,256	14.86%	55.11%	14.18%
1992-93.....	91,376,888	1,758,823	89,618,065	-	89,618,065	1.85%	-13.65%	2.21%
1993-94.....	108,670,014	2,136,786	106,533,229	-	106,533,229	18.93%	21.49%	18.87%
1994-95.....	112,540,810	2,675,363	109,865,447	-	109,865,447	3.56%	25.21%	3.13%
1995-96.....	116,769,980	3,857,690	112,912,290	-	112,912,290	3.76%	44.19%	2.77%
1996-97.....	134,895,053	2,826,727	132,068,325	-	132,068,325	15.52%	-26.72%	16.97%
1997-98.....	141,418,546	3,293,884	138,124,663	-	138,124,663	4.84%	16.53%	4.59%
1998-99.....	173,469,645	3,534,424	169,935,220	-	169,935,220	22.66%	7.30%	23.03%
1999-00.....	167,729,782	4,402,463	163,327,319	-	163,327,319	-3.31%	24.56%	-3.89%
2000-01.....	126,552,430	3,386,988	123,165,443	-	123,165,443	-24.55%	-23.07%	-24.59%
2001-02.....	107,906,309	3,125,754	104,780,555	29,670	104,750,885	-14.73%	-7.71%	-14.95%
2002-03.....	116,016,859	3,431,610	112,585,249	80,843	112,504,407	7.52%	9.79%	7.40%

Detail may not add to totals due to rounding.

The inheritance tax (G.S. 105-2 through 105-32) was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date.

The inheritance tax was assessed on property or interest over which the State had jurisdiction when the title passed by will, contract, entirety, or by descent and distribution. The property was taxed based on one of three graduated rate scales determined by the relationship of the beneficiary to the decedent. Certain tax credits applied to property passing to lineal ancestors or descendants. [Property passing to a surviving spouse was exempt, along with other types of property.] When the combined total of inheritance taxes was less than the credit allowed under the basic rates of the federal estate tax, a supplementary estate tax was imposed equal to the difference between the total North Carolina inheritance tax and the maximum state death tax credit allowed by the Federal Estate Tax Act. When the inheritance tax was repealed, the estate tax was retained. The estate tax is equal to the state death tax credit for federal purposes before applying the percentage reduction to the federal credit. Under the new federal estate tax law effective for estates of decedents dying on or after January 1, 2002, the exclusion amount from federal estate tax is increased and the state death tax credit is phased out over 3 years beginning in 2002; the 2002 General Assembly conformed North Carolina exclusion amounts to the federal exclusion amounts, but amended G.S. 105-32.2(b), electing not to adopt the phase-out provision. The amendment was scheduled to sunset effective for estates of decedents dying on or after January 1, 2004; a subsequent amendment by the 2003 General Assembly delayed the sunset to July 1, 2005.

1988-89 through 1998-99

Estate taxes are due to be filed nine months from the date of death, as were inheritance taxes. Since the repeal became effective for estates of decedents dying on or after January 1, 1999, the effect of the law change was first reflected in 1999-00 collections. The 1999-00 collections also include revenue generated from estates subject to the inheritance tax statutes.

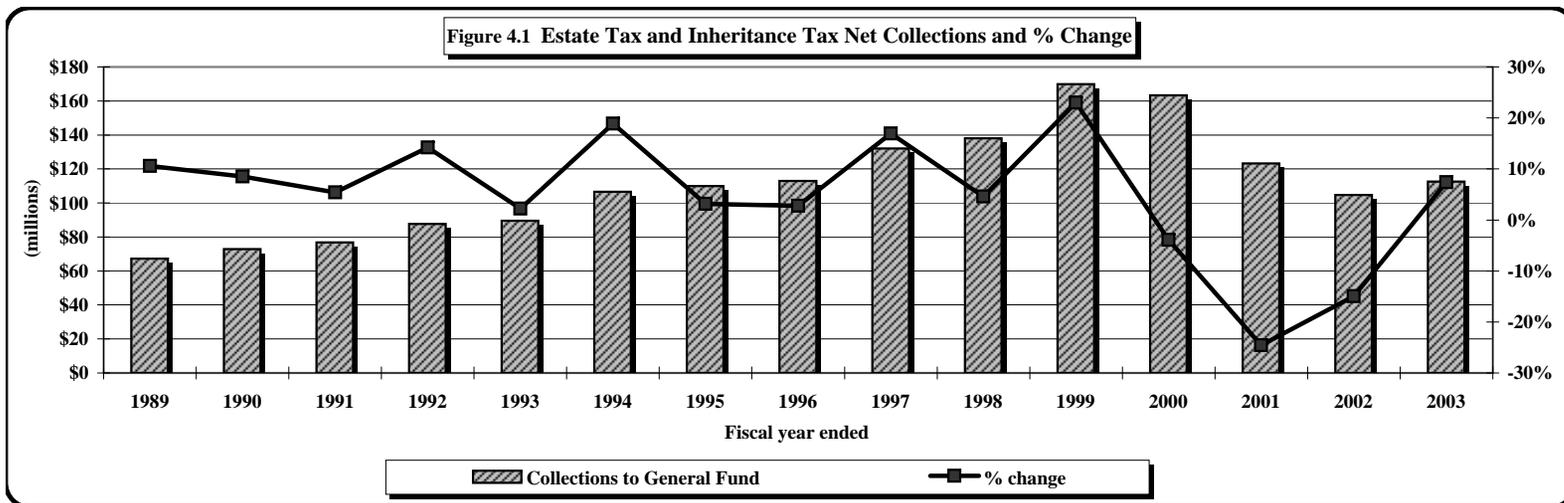


TABLE 5. PRIVILEGE TAX COLLECTIONS
[G.S. 105 ARTICLE 2.]

Fiscal year	Privilege tax gross collections [\$]	Refunds [\$]	Privilege Tax Net Collections Before & After Transfers				Year-over-year % change			
			Net collections before transfers [\$]	(-)	(-)	(=)	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund
				Solid Waste Management Trust Fund [\$]	Inter-governmental inter-fund transfers [\$]	Collections to General Fund [\$]				
1988-89.....	22,802,114	388,673	22,413,441	-----	-----	22,413,441	-19.98%	63.29%	-20.69%	-20.69%
1989-90.....	31,006,449	244,988	30,761,461	-----	-----	30,761,461	35.98%	-36.97%	37.25%	37.25%
1990-91.....	31,961,762	387,749	31,574,013	-----	-----	31,574,013	3.08%	58.27%	2.64%	2.64%
1991-92.....	29,866,730	285,294	29,581,436	3,778	-----	29,577,658	-6.55%	-26.42%	-6.31%	-6.32%
1992-93.....	27,150,481	348,885	26,801,596	2,519	-----	26,799,077	-9.09%	22.29%	-9.40%	-9.39%
1993-94.....	38,200,827	245,608	37,955,219	-----	-----	37,955,219	40.70%	-29.60%	41.62%	41.63%
1994-95.....	65,623,680	961,084	64,662,596	1,378	-----	64,661,218	71.79%	291.31%	70.37%	70.36%
1995-96.....	42,412,584	401,842	42,010,741	1,491	-----	42,009,251	-35.37%	-58.19%	-35.03%	-35.03%
1996-97.....	45,783,982	2,427,579	43,356,404	2,929	-----	43,353,475	7.95%	504.11%	3.20%	3.20%
1997-98.....	37,158,457	509,164	36,649,294	1,181	-----	36,648,113	-18.84%	-79.03%	-15.47%	-15.47%
1998-99.....	33,258,718	5,670,116	27,588,602	343	-----	27,588,260	-10.49%	1,013.61%	-24.72%	-24.72%
1999-00.....	44,518,241	689,068	43,829,173	350	-----	43,828,822	33.85%	-87.85%	58.87%	58.87%
2000-01.....	44,764,410	60,010,756	(15,246,346)	-----	(18,200,000)	2,953,654	0.55%	8,608.97%	-134.79%	-93.26%
2001-02.....	45,416,598	624,801	44,791,797	52	18,212,643	26,579,102	1.46%	-98.96%	393.79%	799.87%
2002-03.....	44,908,220	167,145	44,741,075	486	19,346	44,721,244	-1.12%	-73.25%	-0.11%	68.26%

Detail may not add to totals due to rounding.

Privilege tax rates and bases:

Rate	Base
3% of gross receipts	Gross receipts of a person engaged in managing a dance or an athletic contest for which an admission fee in excess of \$.50 is charged.
"	Gross receipts of a person engaged in other forms of amusement or entertainment for which an admission fee is charged.
"	Gross receipts derived from performance, show, or exhibition, such as a circus or dog show.
1% of gross receipts	Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged.
\$50	Attorneys-at-law and other professionals. In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) shall pay
\$12.50	a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
.277% of face value	Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.
\$250 annual tax	Loan agencies (\$250 per location)
\$30 per \$1 million in assets	Banks
\$15 per ton	The number of tons by which a newspaper publisher's recycled content tonnage falls short of the tonnage of recycled postconsumer recovered paper needed to achieve the applicable minimum recycled content percentage.

1988-89

The mercantile agency privilege license was repealed effective July 1, 1988. Effective September 1, 1988, the responsibility for issuing the exempt organization bingo license pursuant to G.S. 14-309.5 was transferred from the Department of Revenue (DOR) to the Department of Human Resources; however, DOR remained responsible for administering the beach bingo license subject to privilege license tax levied under G.S. 105-66.

1990-91

Effective July 1, 1990, the enactment of Chapter 584 (HB512) amended numerous provisions of the privilege license tax schedule for the purposes of tax simplification and increasing revenues: ten license tax sections were consolidated under G.S. 105-102.5 providing for an annual \$50 general business privilege license tax; fourteen tax sections were rewritten to provide for a flat rate license tax instead of being based on population; and ten license tax sections were rewritten to increase the tax rate to \$50.

1997-98

Effective July 1, 1997, the enactment of Chapter 14 (SB 6) repealed thirty-five privilege license sections, retaining the sections pertaining to amusements, attorneys-at-law and other professionals, installment paper dealers, loan agencies or brokers, banks, and publishers of newspaper publications. Licensing and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.

1998-99

Effective October 1, 1998, a new section, G.S. 105-38.1, imposed a 1% gross receipts tax on persons operating a motion picture show.

1999-00

Effective July 1, 1999, the \$100 license tax levied on loan agencies or brokers was repealed; concurrently, the quarterly tax rate was increased from .275% face value to .277%. The annual location license for banks was repealed and the taxation of a new bank in operation for less than a calendar year became based on a proration of average assets and number of days in operation rather on a \$100 flat fee. Pawn brokers and check cashers were made subject to a \$250 annual per location license, while the tax on loan agencies was reduced from a \$750 annual per location tax to a \$250 annual per location tax.

Intergovernmental, inter-fund transfers:

In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02 a subsequent transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. *Privilege tax gross collections* and *Net collections before transfers* columns do not reflect the transfer of funds so as not to alter the reporting of taxpayer remittance levels. The *Collections to General Fund* column reflects the actual handling of the transfers, reporting the \$18.2 million as a transfer receivable from the individual income tax account in 2000-01 and as an account payable transfer to the individual income tax account in 2001-02.

TABLE 6. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE, DISTRICT OF COLUMBIA

(Fiscal year ending June 30, 2002)

State	Cigarette tax rate as of January 1, 2004 [\$1,000]	Total cigarette and other tobacco products net tax collections [\$1,000s]	Per capita all tobacco products tax collections [\$1.00]	Cigarette tax rate [\$1.000]	Cigarette tax net collections [\$1,000s]	Per capita cigarette tax collections [\$1.00]	Per capita cigarette tax collections per 1 cent of tax [\$1.00]	Average retail price per pack [\$1.00]	State tax-paid cigarette sales		Population July 1, 2002 (Bureau of Census) [1,000s]	Other products taxed*
									Total	Per capita		
									[in millions of packs]	[in numbers of packs]		
Alabama.....	0.165	64,566	14.39	0.165	61,738	13.76	.83	3.23	378.5	84.8	4,487	CSCChSn
Alaska.....	1.000	46,442	72.11	1.000	40,433	62.78	.63	4.43	40.4	63.7	644	CSCChSn
Arizona.....	1.180	162,050	29.70	0.580	158,570	29.06	.50	3.61	276.1	52.0	5,456	CSCChSn
Arkansas.....	0.590	92,451	34.11	0.340	76,813	28.34	.83	3.30	234.8	87.2	2,710	CSCChSn
California.....	0.870	1,112,066	31.67	0.870	1,065,193	30.33	.35	3.98	1,234.9	35.8	35,116	CSCChSn
Colorado.....	0.200	66,209	14.69	0.200	56,177	12.46	.62	3.06	292.6	66.2	4,507	CSCChSn
Connecticut.....	1.510	154,230	44.56	1.110	149,811	43.29	.39	3.55	227.4	66.4	3,461	CSCChSn
Delaware.....	0.550	28,007	34.71	0.240	26,938	33.38	1.39	3.17	113.4	142.4	807	CSCChSn
Florida.....	0.339	447,745	26.79	0.339	426,300	25.51	.75	3.32	1,277.3	77.9	16,713	SChSn
Georgia.....	0.370	82,121	9.59	0.120	76,455	8.93	.74	3.07	666.2	79.5	8,560	C
Hawaii.....	1.300	65,508	52.62	1.000	62,609	50.29	.50	4.15	62.6	51.1	1,245	CSCChSn
Idaho.....	0.570	28,322	21.12	0.280	23,393	17.44	.62	3.05	83.6	63.3	1,341	CSCChSn
Illinois.....	0.980	481,983	38.25	0.580	464,262	36.84	.64	3.49	885.2	70.9	12,601	CSCChSn
Indiana.....	0.555	122,900	19.95	0.155	110,342	17.92	1.16	3.02	742.1	121.4	6,159	CSCChSn
Iowa.....	0.360	95,082	32.37	0.360	87,994	29.96	.83	3.20	249.7	85.4	2,937	CSCChSn
Kansas.....	0.790	51,874	19.10	0.240	47,893	17.63	.73	3.00	208.8	77.5	2,716	CSCChSn
Kentucky.....	0.030	16,026	3.92	0.030	16,026	3.92	1.31	2.93	572.5	140.8	4,093	-
Louisiana.....	0.360	115,492	25.76	0.240	98,073	21.88	.91	3.12	433.3	97.0	4,483	CS
Maine.....	1.000	97,620	75.44	1.000	94,100	72.72	.73	3.93	102.4	79.6	1,294	CSCChSn
Maryland.....	1.000	208,826	38.26	1.000	202,681	37.13	.37	3.70	301.0	56.0	5,458	CSCChSn
Massachusetts.....	1.510	274,997	42.78	0.760	269,032	41.85	.55	3.99	354.0	55.5	6,428	ChSn
Michigan.....	1.250	594,807	59.18	0.750	577,292	57.44	.77	3.79	780.1	78.1	10,050	CSCChSn
Minnesota.....	0.480	182,515	36.36	0.480	166,081	33.08	.69	3.48	352.8	71.0	5,020	CSCChSn
Mississippi.....	0.180	55,603	19.36	0.180	44,024	15.33	.85	3.09	261.5	91.5	2,872	CSCChSn
Missouri.....	0.170	100,878	17.78	0.170	92,031	16.22	.95	3.04	558.3	99.2	5,673	CSCChSn
Montana.....	0.700	13,951	15.35	0.180	11,726	12.90	.72	3.09	67.3	74.4	909	CSCChSn
Nebraska.....	0.640	46,833	27.09	0.340	43,498	25.16	.74	3.28	132.4	77.3	1,729	CSCChSn
Nevada.....	0.800	64,353	29.61	0.350	58,778	27.05	.77	3.22	173.1	82.2	2,173	CSCChSn
New Hampshire.....	0.520	84,974	66.65	0.520	84,066	65.93	1.27	3.53	165.7	131.6	1,275	ChSn
New Jersey.....	2.050	406,543	47.33	0.800	391,456	45.57	.57	3.80	495.2	58.4	8,590	CSCChSn
New Mexico.....	0.910	21,686	11.69	0.210	19,538	10.53	.50	3.20	95.4	52.2	1,855	CSCChSn
New York.....	1.500	1,075,237	56.12	1.500	1,052,787	54.95	.37	4.31	884.4	46.5	19,158	CSCChSn
North Carolina.....	0.050	42,228	5.08	0.050	38,777	4.66	.93	2.91	806.6	98.5	8,320	CSCChSn
North Dakota.....	0.440	21,329	33.64	0.440	19,093	30.12	.68	3.38	43.4	68.5	634	CSCChSn
Ohio.....	0.550	282,864	24.77	0.240	257,291	22.53	.94	3.10	1,101.0	96.8	11,421	CSCChSn
Oklahoma.....	0.230	71,531	20.47	0.230	57,076	16.34	.71	3.14	352.8	102.0	3,494	CSCChSn
Oregon.....	1.280	175,034	49.70	0.680	154,981	44.00	.65	3.62	231.3	66.6	3,522	CSCChSn
Pennsylvania.....	1.000	320,111	25.95	0.310	320,111	25.95	.84	3.20	1,067.4	86.9	12,335	-
Rhode Island.....	1.710	79,764	74.55	1.320	78,076	72.97	.55	3.87	79.1	74.7	1,070	CSCChSn
South Carolina.....	0.070	29,148	7.10	0.070	25,428	6.19	.88	3.02	396.2	97.5	4,107	CSCChSn
South Dakota.....	0.530	18,713	24.59	0.330	17,466	22.95	.70	3.28	57.1	75.4	761	CSCChSn
Tennessee.....	0.200	83,131	14.34	0.130	75,287	12.99	1.00	3.07	593.6	103.4	5,797	CSCChSn
Texas.....	0.410	559,794	25.70	0.410	497,509	22.84	.56	3.27	1,244.3	58.3	21,780	CSCChSn
Utah.....	0.695	52,022	22.46	0.695	47,090	20.33	.29	3.36	91.0	40.1	2,316	CSCChSn
Vermont.....	1.190	26,670	43.23	0.440	24,520	39.74	.90	3.55	57.0	93.0	617	CSCChSn
Virginia.....	0.025	15,034	2.06	0.025	15,034	2.06	.82	2.95	662.1	92.1	7,294	-
Washington.....	1.425	330,772	54.50	1.425	306,603	50.52	.35	3.95	269.5	45.0	6,069	CSCChSn
West Virginia.....	0.550	34,757	19.29	0.170	32,565	18.07	1.06	2.94	199.5	110.7	1,802	CSCChSn
Wisconsin.....	0.770	302,701	55.63	0.770	288,769	53.07	.69	3.85	408.3	75.3	5,441	CSCChSn
Wyoming.....	0.600	7,246	14.52	0.120	5,070	10.16	.85	3.10	46.1	93.2	499	CSCChSn
Total.....	-----	8,914,746	30.98 ^a	-----	8,416,856	29.25 ^a	-----	3.37 ^a	20,409.3	-----	287,799	-
District of Columbia..	1.000	16,285	28.52	0.650	16,285	28.52	.44	3.71	25.4	44.4	571	-

Detail may not add to totals due to rounding.

Sources: U.S. Census Bureau, Governments Division. *Table ST-EST2002-01-State Population Estimates: April 1, 2000 to July 1, 2002*, Population Division, released December 20, 2002.

Tobacco Institute. *The Tax Burden on Tobacco*, Historical Compilation, Volume 37, 2002. 2004 Tax Foundation. Tax Foundation *Special Report, No. 121, "State Tax Collections and Rates."*

*C - Cigars Ch - Chewing tobacco S - Smoking tobacco Sn - Snuff

^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes.

TABLE 7. TOBACCO PRODUCTS TAX NET COLLECTIONS

[G.S. 105 ARTICLE 2A.]

Fiscal year	Cigarette tax net collections [\$]	Other tobacco products tax net collections ^b [\$]	Total tobacco products net collections [\$]	Payments to local governments** [\$]	Collection fees on overdue tax debts [\$]	Amount to General Fund [\$]	Year-over-year % change		
							Cigarette tax net collections	Other tobacco products tax net collections	Amount to General Fund
1988-89.....	15,684,152	-----	15,684,152	7,731,752	-----	7,952,400	-3.3%	-----	-6.3%
1989-90.....	15,315,186	-----	15,315,186	-----	-----	15,315,186	-2.4%	-----	92.6%
1990-91.....	15,190,478	-----	15,190,478	-----	-----	15,190,478	-0.8%	-----	-0.8%
1991-92.....	39,566,666 ^a	796,241	40,362,907	-----	-----	40,362,907	160.5%	100.0%	165.7%
1992-93.....	40,931,883	1,949,018	42,880,901	-----	-----	42,880,901	3.5%	144.8%	6.2%
1993-94.....	35,837,482 ^c	2,087,574	37,925,056	-----	-----	37,925,056	-12.4%	7.1%	-11.6%
1994-95.....	42,409,849	2,225,901	44,635,750	-----	-----	44,635,750	18.3%	6.6%	17.7%
1995-96.....	44,231,102	2,466,634	46,697,736	-----	-----	46,697,736	4.3%	10.8%	4.6%
1996-97.....	44,011,104	2,666,245	46,677,349	-----	-----	46,677,349	-0.5%	8.1%	0.0%
1997-98.....	44,278,780	2,898,438	47,177,218	-----	-----	47,177,218	0.6%	8.7%	1.1%
1998-99.....	41,816,556	3,035,986	44,852,542	-----	-----	44,852,542	-5.6%	4.7%	-4.9%
1999-00.....	40,459,942	3,203,263	43,663,205	-----	-----	43,663,205	-3.2%	5.5%	-2.7%
2000-01.....	38,506,012	3,519,866	42,025,877	-----	-----	42,025,877	-4.8%	9.9%	-3.7%
2001-02.....	38,329,738	3,201,609	41,531,347	-----	-----	41,531,347	-0.5%	-9.0%	-1.2%
2002-03.....	38,430,687	3,569,204	41,999,891	-----	1,178	41,998,713	0.3%	11.5%	1.1%

Detail may not add to totals due to rounding.

**For fiscal years 1982-83 through 1988-89, local governments were reimbursed from cigarette tax collections to help replace property tax revenue lost by the granting of the homestead exemption to the elderly and/or permanently disabled. Beginning in fiscal year 1988-89, this reimbursement was paid from an appropriation. The final reimbursement paid to local governments was issued in May 2001. Executive Order #19, February 5, 2002, rescinded the reimbursement to local governments scheduled for May 2002, instead placing the \$7,890,753 appropriation into a Special Reserve Fund due to the budgetary situation.

The 2002 General Assembly repealed the reimbursement provision effective for tax years beginning on and after **July 1, 2002**.

^aEffective **August 1, 1991**, the cigarette excise tax rate increased from 1 mill per cigarette (2 cents per pack of 20 cigarettes) to 2.5 mills per cigarette (5 cents per pack of 20 cigarettes).

^bEffective **January 1, 1992**, tobacco products (other than cigarettes) became subject to a tax of 2% of the cost price of the product.

^cEffective **January 1, 1994**, cigarette excise tax law changed from a stamp method of payment based on packs purchased to a reporting method based on sales. Concurrent with the change in the payment method was a reduction in the amount of discount allowed to taxpayers.

Figure 7.1 Tobacco Products Tax Net Collections by Type

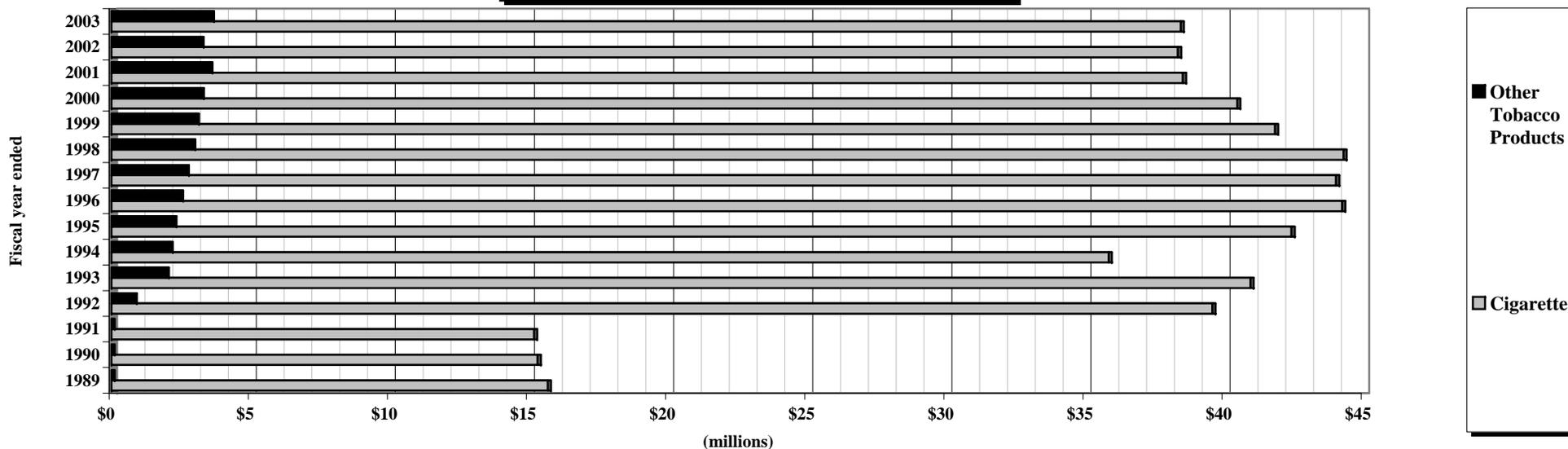


TABLE 8 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (cents)
1970	126.7	172.4	2 *
1971	132.4	187.6	2
1972	131.6	214.1	2
1973	135.1	226.5	2
1974	141.7	227.3	2
1975	134.9	226.0	2
1976	145.3	230.2	2
1977	138.9	217.0	2
1978	140.9	205.5	2
1979	141.1	197.3	2
1980	139.9	187.8	2
1981	139.8	179.3	2
1982	137.9	179.0	2
1983	126.3	169.8	2
1984	121.6	160.6	2
1985	119.6	156.3	2
1986	117.5	154.4	2
1987	114.4	150.5	2
1988	110.0	146.0	2
1989	105.6	139.3	2
1990	100.8	133.7	2
1991	96.5	132.7	2
1992	94.8	128.9	5 **
1993	93.1	129.7	5
1994	90.6	112.7	5
1995	89.5	124.9	5
1996	87.7	129.7	5
1997	86.9	125.6	5
1998	85.8	126.0	5
1999	82.1	113.1	5
2000	77.4	109.0	5
2001	73.7	100.1	5
2002	71.7	98.5	5

Source: Tobacco Institute. *The Tax Burden on Tobacco* , Historical Compilation, Volume 37, 2002.

*Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

**Tax rate increase effective August 1, 1991.

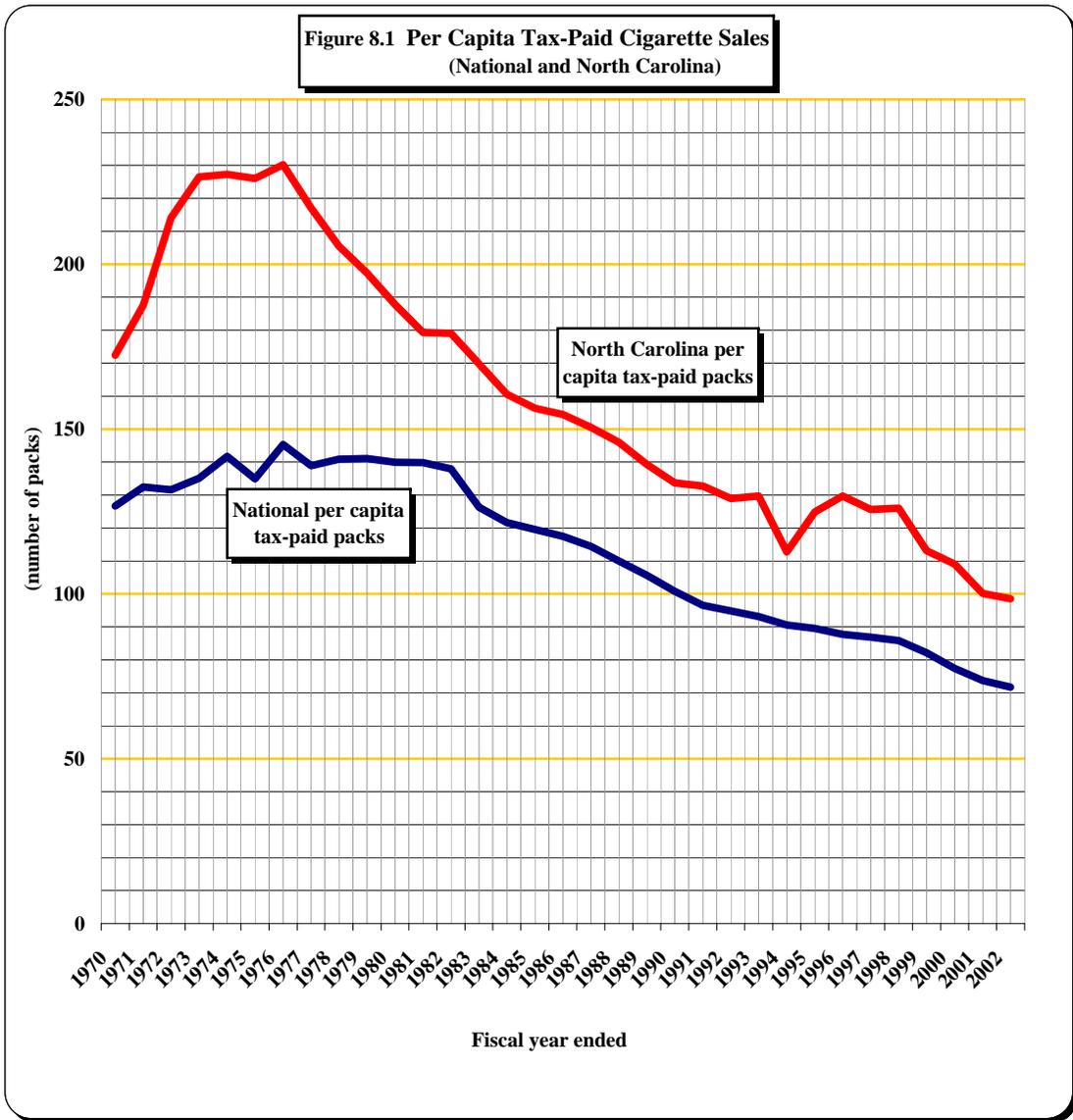


TABLE 9. SOFT DRINK TAX COLLECTIONS
[G.S. 105 ARTICLE 2B.]

Fiscal year	Soft Drink tax gross collections [\$]	Refunds [\$]	Collections to General Fund [net collections] [\$]	% change from prior year net collections
1988-89.....	28,181,885	269,813	27,912,071	2.00%
1989-90.....	29,192,090	205,042	28,987,047	3.85%
1990-91.....	29,803,913	51,853	29,752,060	2.64%
1991-92.....	32,522,160	104,352	32,417,808	8.96%
1992-93.....	34,638,786	177,413	34,461,373	6.30%
1993-94.....	36,619,009	80,321	36,538,688	6.03%
1994-95.....	38,899,568	941,488	37,958,080	3.88%
1995-96.....	39,822,258	16,259	39,805,998	4.87%
1996-97.....	31,572,316	224,670	31,347,645	-21.25%
1997-98.....	23,082,977	4,332	23,078,645	-26.38%
1998-99.....	12,385,729	36,476	12,349,253	-46.49%
1999-00.....	1,328,631	42,682	1,285,949	-89.59%
2000-01.....	51,207	5	51,202	-96.02%
2001-02.....	1,855	-----	1,855	-96.38%
2002-03.....	-----	-----	-----	-100.00%

Detail may not add to totals due to rounding.

The soft drink tax (G.S. 105-113.41 through 105-113.67) was repealed effective July 1, 1999.

The soft drink excise tax was imposed on distributors, wholesale dealers, or retail dealers who first distributed, sold, consumed, or otherwise handled bottled soft drink or base products in this State.

Soft drink tax rates and bases:

Effective date	Rate	Base	Effective date	Rate	Base
9/1/69	1 cent	per bottled soft drink	9/1/69	\$1 per gallon	liquid base products (4/5 cent per ounce)
7/1/96-6/30/97	3/4 cent		7/1/96-6/30/97	75 cents per gallon	
7/1/97-6/30/98	1/2 cent		7/1/97-6/30/98	50 cents per gallon	
7/1/98-6/30/99	1/4 cent		7/1/98-6/30/99	25 cents per gallon	

[Rates for dry base products were the same as for bottled soft drinks except that the rates were per ounce for dry base products instead of per bottle for bottled products.]

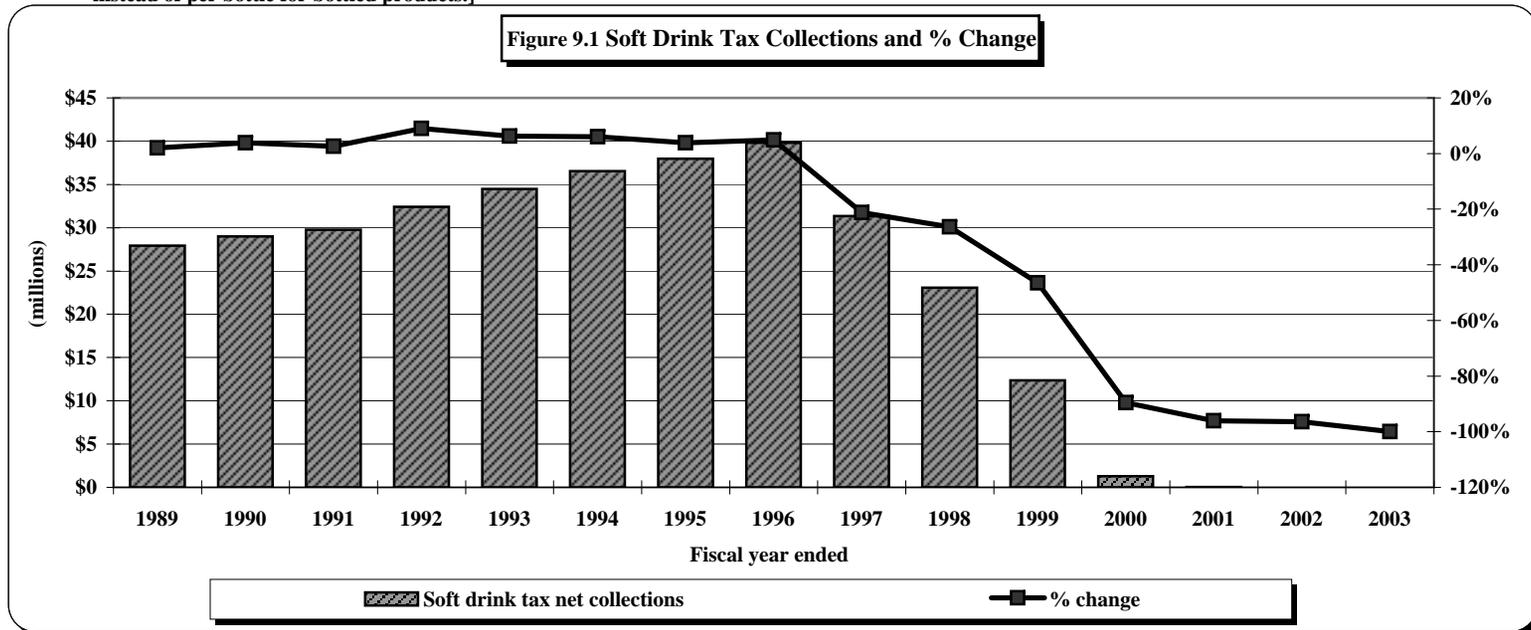


TABLE 10. NET ALCOHOLIC BEVERAGE TAX COLLECTIONS BY TYPE
[G.S. 105 ARTICLE 2C.]

Type of Tax	Fiscal Year									
	1988-1989		1989-1990		1990-1991		1991-1992		1992-1993	
	Collection Amount [\$]	% of total								
License Tax:*										
Beer.....	338,400	0.2%	348,253	0.2%	337,878	0.2%	1,369,492	0.9%	1,613,603	1.0%
Wine.....	436,362	0.3%	448,822	0.3%	447,339	0.3%	1,270,889	0.8%	1,471,315	0.9%
Other [spirituous liquor, fuel, railroad]...	280	0.0%	416	0.0%	710	0.0%	641	0.0%	1,128	0.0%
Total License.....	775,042	0.5%	797,491	0.5%	785,927	0.5%	2,641,022	1.7%	3,086,046	1.9%
Excise Tax:										
Beer Excise.....	65,658,321	44.4%	68,147,670	45.0%	69,244,265	45.0%	69,632,297	44.0%	70,817,204	44.5%
Fortified Wine Excise.....	2,455,983	1.7%	2,551,505	1.7%	2,465,687	1.6%	2,283,027	1.4%	2,090,872	1.3%
Unfortified Wine Excise.....	6,593,092	4.5%	6,375,862	4.2%	6,260,218	4.1%	5,739,541	3.6%	5,462,170	3.4%
Liquor Excise.....	69,417,276	47.0%	70,557,016	46.6%	72,072,171	46.9%	72,735,145	46.0%	72,134,448	45.3%
Liquor Surcharge.....	2,950,014	2.0%	3,014,709	2.0%	2,992,684	1.9%	5,124,896	3.2%	5,632,547	3.5%
Total Excise.....	147,074,686	99.5%	150,646,762	99.5%	153,035,025	99.5%	155,514,906	98.3%	156,137,241	98.1%
Total Alcoholic Beverage Tax Collections.....	147,849,728	100.0%	151,444,253	100.0%	153,820,952	100.0%	158,155,928	100.0%	159,223,287	100.0%
Less:										
Local distribution allocations.....	20,163,896	13.6%	5,683,612	3.8%	see note	-----	see note	-----	see note	-----
Intergovernmental transfers:										
Transfer to Department of Agriculture.....	71,164	0.0%	70,026	0.0%	67,613	0.0%	80,107	0.1%	80,825	0.1%
Transfer to special reserve fund.....	-----		-----		-----		-----		-----	
Net Alcoholic Beverage Tax Collections.....	127,614,668	86.3%	145,690,616	96.2%	153,753,340	100.0%	158,075,821	99.9%	159,142,462	99.9%

Type of Tax	Fiscal Year									
	1993-1994		1994-1995		1995-1996		1996-1997		1997-1998	
	Collection Amount [\$]	% of total								
License Tax:*										
Beer.....	1,667,639	1.0%	1,620,817	1.0%	1,640,748	1.0%	1,616,633	0.9%	1,664,527	0.9%
Wine.....	1,526,014	0.9%	1,478,013	0.9%	1,523,813	0.9%	1,504,391	0.9%	1,553,568	0.9%
Other [spirituous liquor, fuel, railroad]...	776	0.0%	730	0.0%	635	0.0%	495	0.0%	560	0.0%
Total License.....	3,194,429	2.0%	3,099,560	1.9%	3,165,196	1.9%	3,121,519	1.8%	3,218,655	1.8%
Excise Tax:										
Beer Excise.....	73,692,743	45.7%	74,760,038	45.8%	76,139,438	45.3%	77,939,400	44.9%	79,153,608	44.6%
Fortified Wine Excise.....	1,894,108	1.2%	1,879,918	1.2%	1,892,250	1.1%	1,684,012	1.0%	1,560,452	0.9%
Unfortified Wine Excise.....	5,692,364	3.5%	6,050,087	3.7%	6,808,590	4.1%	7,292,528	4.2%	7,404,304	4.2%
Liquor Excise.....	70,971,766	44.0%	71,351,719	43.7%	73,706,584	43.9%	76,862,992	44.3%	79,026,733	44.5%
Liquor Surcharge.....	5,781,942	3.6%	6,142,225	3.8%	6,360,075	3.8%	6,608,730	3.8%	7,109,308	4.0%
Total Excise.....	158,032,923	98.0%	160,183,987	98.1%	164,906,937	98.1%	170,387,662	98.2%	174,254,405	98.2%
Total Alcoholic Beverage Tax Collections.....	161,227,352	100.0%	163,283,547	100.0%	168,072,133	100.0%	173,509,181	100.0%	177,473,060	100.0%
Less:										
Local distribution allocations.....	see note	-----	see note	-----	22,451,744	13.4%	23,210,614	13.4%	23,599,550	13.3%
Intergovernmental transfers:										
Transfer to Department of Agriculture.....	93,735	0.1%	94,763	0.1%	102,536	0.1%	90,000	0.1%	150,000	0.1%
Transfer to special reserve fund.....	-----		-----		-----		-----		-----	
Net Alcoholic Beverage Tax Collections.....	161,133,617	99.9%	163,188,783	99.9%	145,517,853	86.6%	150,208,567	86.6%	153,723,510	86.6%

TABLE 10. - Continued

Type of Tax	Fiscal Year									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Collection Amount [\$]	% of total								
License Tax:*										
Beer.....	402,450	0.2%	8,177	0.0%	1,046	0.0%	2,234	0.0%	799	0.0%
Wine.....	415,437	0.2%	7,482	0.0%	224	0.0%	1,770	0.0%	47	0.0%
Other [spirituous liquor, fuel, railroad]...	54	0.0%	-----	-----	-----	-----	-----	-----	-----	-----
Total License.....	817,941	0.4%	15,659	0.0%	1,270	0.0%	4,004	0.0%	846	0.0%
Excise Tax:										
Beer Excise.....	82,384,631	45.1%	85,415,039	44.5%	86,281,560	43.4%	88,631,573	44.0%	88,496,593	44.5%
Fortified Wine Excise.....	1,394,901	0.8%	1,448,805	0.8%	1,371,315	0.7%	1,248,267	0.6%	1,250,035	0.6%
Unfortified Wine Excise.....	7,833,110	4.3%	8,504,894	4.4%	8,653,912	4.3%	9,341,280	4.6%	10,254,364	5.2%
Liquor Excise.....	82,324,244	45.1%	88,220,230	46.0%	94,275,888	47.4%	93,205,147	46.2%	89,463,937	45.0%
Liquor Surcharge.....	7,820,536	4.3%	8,213,887	4.3%	8,382,531	4.2%	9,202,685	4.6%	9,189,704	4.6%
Total Excise.....	181,757,423	99.6%	191,802,855	100.0%	198,965,206	100.0%	201,628,952	100.0%	198,654,633	100.0%
Total Alcoholic Beverage Tax Collections.....	182,575,364	100.0%	191,818,514	100.0%	198,966,476	100.0%	201,632,956	100.0%	198,655,479	100.0%
Less:										
Local distribution allocations.....	24,424,343	13.4%	25,236,935	13.2%	26,092,566	13.1%	-----	-----	27,408,926	13.8%
Intergovernmental transfers:										
Transfer to Department of Agriculture.....	124,492	0.1%	209,226	0.1%	175,000	0.1%	298,180	0.1%	350,000	0.2%
Transfer to special reserve fund.....	-----	-----	-----	-----	-----	-----	26,690,051	13.2%	-----	-----
Net Alcoholic Beverage Tax Collections.....	158,026,529	86.6%	166,372,353	86.7%	172,698,910	86.8%	174,644,725	86.6%	170,896,552	86.0%

Detail may not add to totals due to rounding.

Amounts shown for local distribution allocations represent amounts placed in reserve during the fiscal year designated and are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year.

The local distribution allocation amount for 2001-02, \$26,690,051, was not distributed to local governments, but was instead transferred to a special reserve fund created by the Governor pursuant to Executive Order dated February 1, 2002; the State retained this allocation to partially offset the budgetary shortfall situation.

Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) abolished the requirement to maintain a reserve account for distributing the local government share of beverage tax collections.

Beginning with fiscal year 1990-91, an appropriation was established; the \$5,683,612 amount shown for 1989-90 was the amount of money in the reserve account prior to October 1, 1989 which was distributed in November 1989 for the fiscal year 1988-89.

Effective July 1, 1995, the provision of funds for the allocation changed from an annual appropriation based on the preceding 12-month period ending September 30 to a distribution based on the preceding 12-month period ending March 31 of each year.

*State license taxes for alcoholic beverages were repealed effective May 1, 1999. Amounts shown after this date for license tax collections are delayed payments or refunds.

Collections are net of any 20% collection fee remittances.

Liquor Surcharge: Pursuant to G.S. 18B-805, the local board shall pay to the Department of Revenue 1/2 of both the mixed beverages surcharges required by G.S. 18B-804(b)(8) and the guest room cabinet surcharge required by G.S. 18B-804(b)(9).

Pursuant to G.S. 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages.

Pursuant to G.S. 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a guest room cabinet permittee for resale in mixed beverages.

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001.

TABLE 11. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES

[G.S. 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax								Total wine excise tax collections [\$]	Wine license collections [\$]	State sales tax rate in effect for period [%]	Transfer to Agriculture [effective 8/1/1987] [\$]
	Fortified wine excise tax				Unfortified wine excise tax							
	Fortified wine tax collections			Tax rate: See below	Unfortified wine tax collections			Tax rate: See below				
	Total net collections [\$]	State share [\$]	Local share reserve [\$]		Total net collections [\$]	State share [\$]	Local share reserve [\$]					
1988-89.....	2,455,983	1,918,138	537,845	\$.24/L	6,593,092	2,547,725	4,045,367	\$.21/L	9,049,075	436,362	3	71,164
1989-90.....	2,551,505	2,421,632	129,873	"	6,375,862	5,348,321	1,027,541	"	8,927,367	448,822	"	70,026
1990-91.....	2,465,687	2,465,687	-0-	"	6,260,218	6,260,218	-0-	"	8,725,905	447,339	"	67,613
1991-92.....	2,283,027	2,283,027	-0-	"	5,739,541	5,739,541	-0-	"	8,022,568	1,270,889	4	80,107
1992-93.....	2,090,872	2,090,872	-0-	"	5,462,170	5,462,170	-0-	"	7,553,042	1,471,315	"	80,825
1993-94.....	1,894,108	1,894,108	-0-	"	5,692,364	5,692,364	-0-	"	7,586,472	1,526,014	"	93,735
1994-95.....	1,879,918	1,879,918	-0-	"	6,050,087	6,050,087	-0-	"	7,930,005	1,478,013	"	94,763
1995-96.....	1,892,250	1,478,212	414,038	"	6,808,590	2,784,792	4,023,798	"	8,700,840	1,523,813	"	102,536
1996-97.....	1,684,012	1,298,266	385,746	"	7,292,528	2,840,617	4,451,911	"	8,976,539	1,504,391	"	90,000
1997-98.....	1,560,452	1,206,827	353,625	"	7,404,304	2,931,698	4,472,606	"	8,964,756	1,553,568	"	150,000
1998-99.....	1,394,901	1,089,125	305,777	"	7,833,110	3,153,989	4,679,122	"	9,228,011	415,437	"	124,492
1999-00.....	1,448,805	1,142,002	306,803	"	8,504,894	3,492,577	5,012,317	"	9,953,699	7,482	"	209,226
2000-01.....	1,371,315	1,048,072	323,243	"	8,653,912	3,352,529	5,301,382	"	10,025,226	224	"	175,000
2001-02.....	1,248,267	969,375	278,892	"	9,341,280	3,867,305	5,473,975	"	10,589,546	1,770	4.5	298,180
2002-03.....	1,250,035	975,251	274,784	"	10,254,364	4,244,010	6,010,354	"	11,504,399	47	"	350,000

Detail may not add to totals due to rounding.

Net collection amounts of fortified and unfortified wine excise taxes are after deduction of refunds and before deductions of local share reserves and transfers to Department of Agriculture.

Legislative changes affecting local share allocation and method of funding payments:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

On June 21, 1990, the General Assembly enacted HB 2377 (Chapter 813, 1989 Session Laws) which provided for an *appropriation* of monies to fund the distribution of the local government share of beverage taxes, alleviating the necessity for the maintenance of a special reserve account, thereby channeling the "reserve" funds into the General Fund. The local share amounts shown for 1989-90 reflect monies that had already been placed in the share account at such time this legislation went into effect.

The 1993 General Assembly rewrote G.S. 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of wine during the preceding 12-month period ending September 30 of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31 of each year. Legislation became effective July 1, 1995.

Wine excise tax rate changes and conversion to metric system:

The 1979 General Assembly made changes to wine tax rates and to the percentages used to distribute the local government share of wine proceeds.

- (1) Wine excise tax rates were converted to the metric system and were also increased; the rate applicable to fortified wine increased from \$.70 to \$.90 per gallon, or \$.24 per liter; the rate applicable to unfortified wine increased from \$.60 to \$.80 per gallon, or \$.21 per liter. Sales of unfortified or fortified wines manufactured in NC and composed principally of fruits or berries grown in NC was slightly decreased to 1 1/4 cents per liter. Legislation became effective October 1, 1979.
- (2) Prior to October 1, 1979, 50% of total net unfortified wine tax proceeds were required to be shared with local governments; effective October 1, 1979, 62% of the unfortified wine tax proceeds and 22% of fortified wine tax proceeds were required to be shared with local governments.

Sales tax rate changes:

The sale price of fortified wine includes state and local sales taxes. [G.S.18B-804]

Effective July 16, 1991, the state general sales tax rate increased from 3% to 4%; effective October 16, 2001, the rate increased from 4% to 4.5%.

Local rate not shown.

State license taxes were repealed effective May 1, 1999. Collections after this date are delayed payments.

Wholesalers or importers who both filed the monthly alcoholic beverage tax report and paid the tax due on time were allowed to retain an amount equal to 4% of the tax collected under G.S.105-113.85. This provision was repealed effective for reporting periods beginning on or after August 1, 2003.

Figure 11.1 Wine Excise Tax Collections by Type

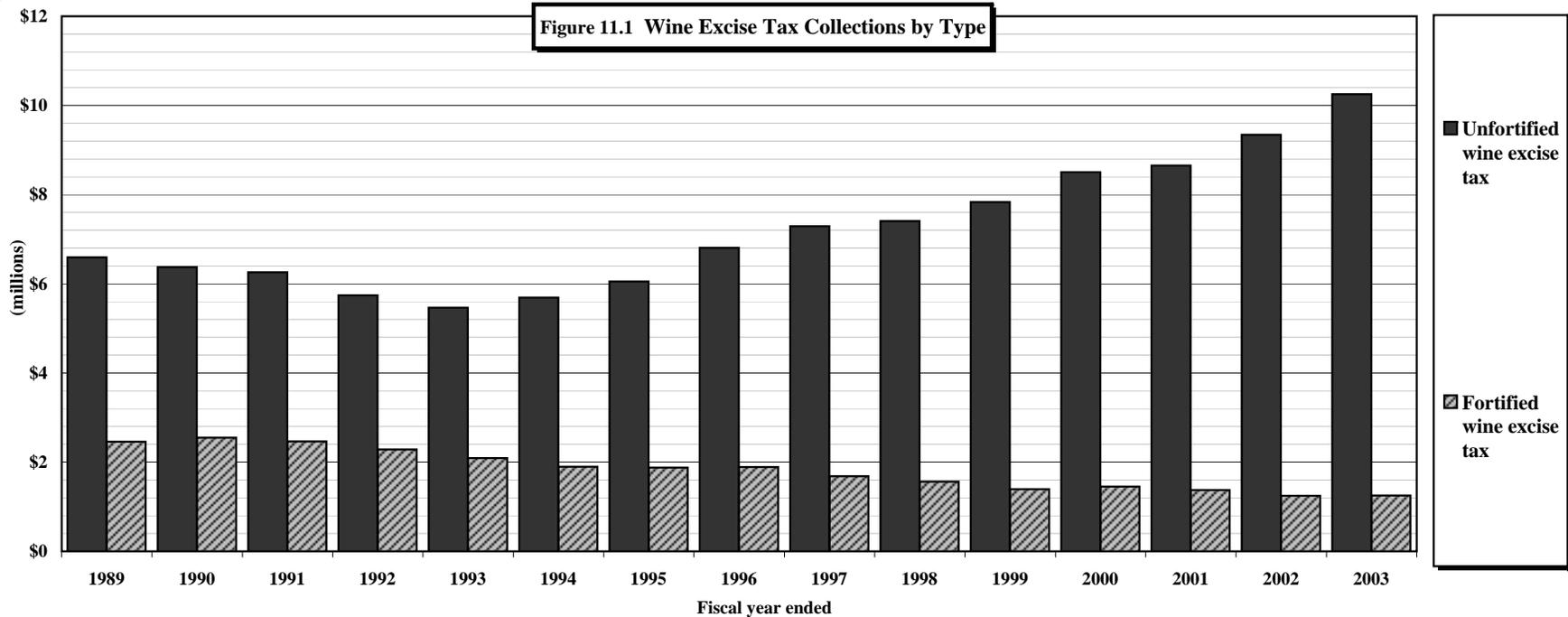
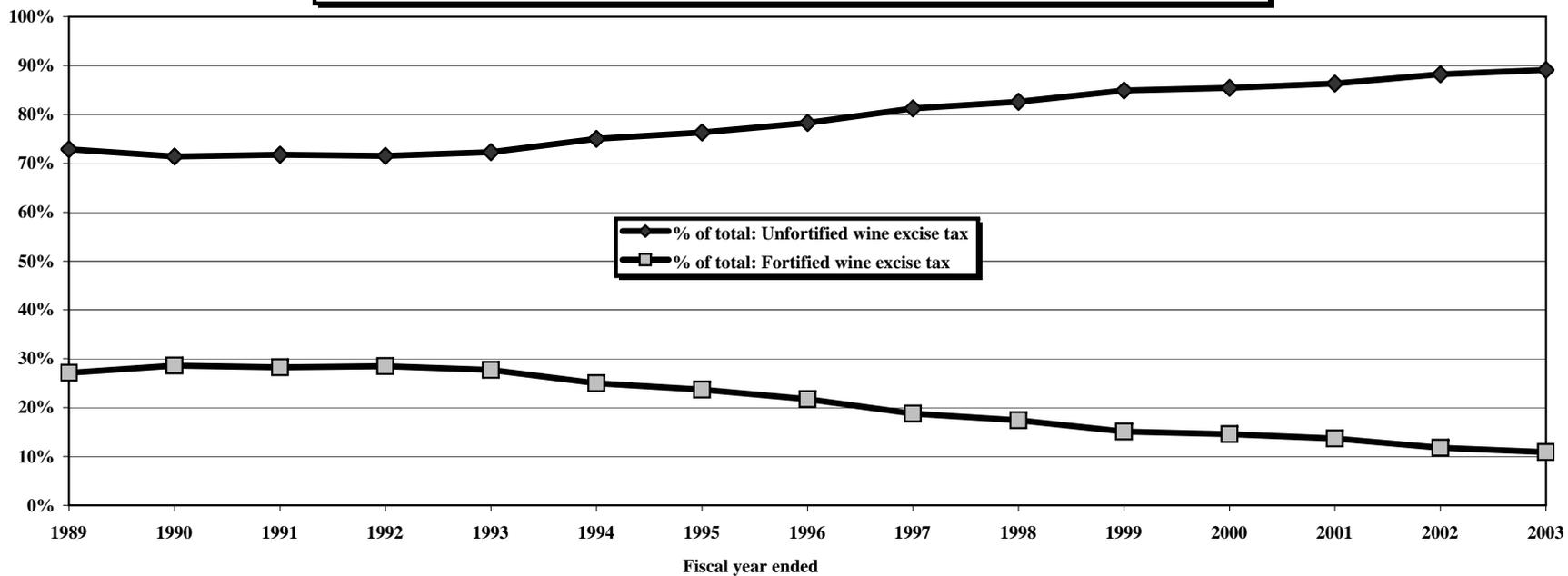


Figure 11.2 Fortified and Unfortified Wine Excise Tax Collections as a % of Total Wine Excise Tax Collections



**TABLE 12. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES
AND LIQUOR SURCHARGE TAX
[G.S. 105 ARTICLE 2C.; G.S. 18B]**

Fiscal year	Beer Excise Tax Rate: \$.53177 per gallon			Beer license collections [\$]	Spirituos liquor excise tax collections [\$]	Spirituos liquor excise rate %	Other license collections [\$]	Liquor surcharge tax collections [\$]
	Total net collections [\$]	State share [\$]	Local share reserve [\$]					
1988-89.....	65,658,321	50,077,637	15,580,684	338,400	69,417,276	28%	280	2,950,014
1989-90.....	68,147,670	63,621,473	4,526,197	348,253	70,557,016	"	416	3,014,709
1990-91.....	69,244,265	69,244,265	-0-	337,878	72,072,171	"	710	2,992,684
1991-92.....	69,632,297	69,632,297	-0-	1,369,492	72,735,145	"	641	5,124,896
1992-93.....	70,817,204	70,817,204	-0-	1,613,603	72,134,448	"	1,128	5,632,547
1993-94.....	73,692,743	73,692,743	-0-	1,667,639	70,971,766	"	776	5,781,942
1994-95.....	74,760,038	74,760,038	-0-	1,620,817	71,351,719	"	730	6,142,225
1995-96.....	76,139,438	58,125,530	18,013,908	1,640,748	73,706,584	"	635	6,360,075
1996-97.....	77,939,400	59,566,443	18,372,957	1,616,633	76,862,992	"	495	6,608,730
1997-98.....	79,153,608	60,380,290	18,773,318	1,664,527	79,026,733	"	560	7,109,308
1998-99.....	82,384,631	62,945,186	19,439,445	402,450	82,324,244	"	54	7,820,536
1999-00.....	85,415,039	65,497,224	19,917,815	8,177	88,220,230	"	-----	8,213,887
2000-01.....	86,281,560	65,813,619	20,467,941	1,046	94,275,888	"	-----	8,382,531
2001-02.....	88,631,573	67,694,389	20,937,184	2,234	93,205,147	25%	-----	9,202,685
2002-03.....	88,496,593	67,372,805	21,123,787	799	89,463,937	"	-----	9,189,704

Detail may not add to totals due to rounding.

Net collection amounts of beer excise tax are after deduction of refunds and before deductions of local share reserves.

Legislative changes affecting local share allocation and method of funding payments:

Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.

On June 21, 1990, the General Assembly enacted HB 2377 (Chapter 813, 1989 Session Laws) which provided for an *appropriation* of monies to fund the distribution of the local government share of beverage taxes, alleviating the necessity for the maintenance of a special reserve account, thereby channeling the "reserve" funds into the General Fund. The local share amount shown for 1989-90 reflects monies that had already been placed in the share account at such time this legislation went into effect.

The 1993 General Assembly rewrote G.S. 105-113.82 converting the annual *appropriation* of a portion of the net excise taxes collected on the sale of beer during the preceding 12-month period ending September 30th of each year to an annual *distribution* based on sales for the preceding 12-month period ending March 31st of each year. Legislation became effective July 1, 1995.

State license taxes were repealed effective May 1, 1999. Collections after this date are delayed payments.

Wholesalers or importers who both timely filed the monthly alcoholic beverage tax report and timely paid the tax due were allowed to retain an amount equal to 4% of the tax collected under G.S.105-113.85. Measure was repealed effective for reporting periods beginning on or after August 1, 2003.

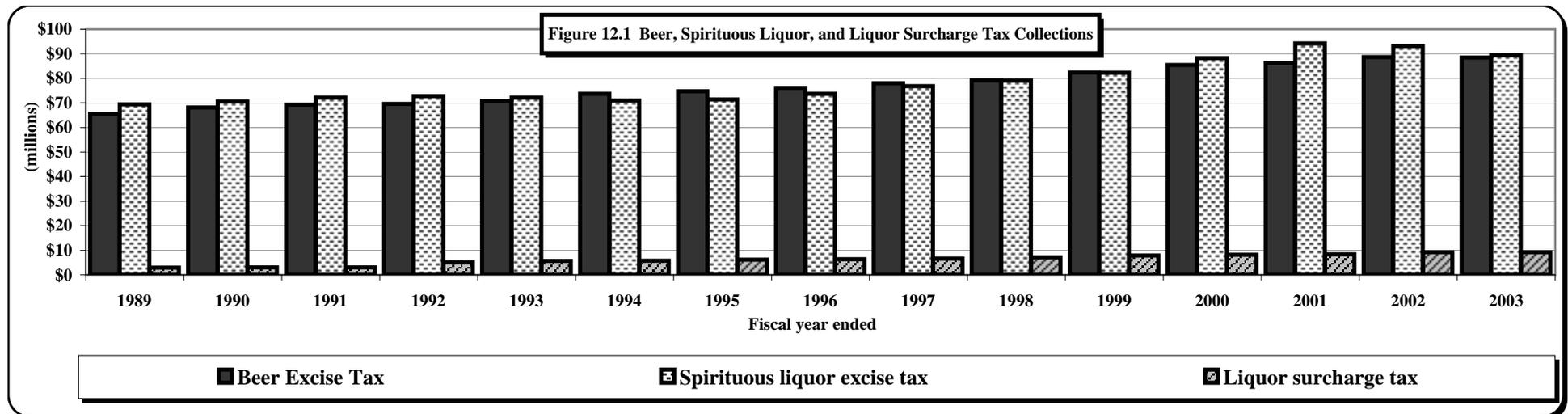


TABLE 13. SPIRITUOUS LIQUOR REVENUES - NORTH CAROLINA ABC BOARDS FOR FISCAL YEAR 2002-2003

[G.S. 18B.]

ABC Boards: Counties and Municipalities	Date opened	Income							Taxes					
		Liquor Sales (Regular) [\$]	Mixed Beverage Sales [\$]	Wine Sales [\$]	Gross Retail Sales [\$]	Interest Income [\$]	Other Income [\$]	Total income [\$]	State Excise Tax [\$]	Mixed Beverage Tax- DOR [\$]	Mixed Bev- erage Tax- DHR [\$]	Rehab Contribution [\$]	Sales Tax on Wine [\$]	Total Taxes [\$]
Alamance Municipal.....	8-Nov-61	4,991,096	897,186	0	5,888,282	5,052	3,173	5,896,507	1,090,180	99,847	9,985	25,086	0	1,225,098
Albemarle.....	2-Nov-98	1,392,121	133,552	6,720	1,532,393	914	202	1,533,509	286,753	14,846	1,485	6,251	410	309,745
Andrews.....	15-Apr-71	433,373	0	3,588	436,961	654	690	438,305	82,902	0	0	2,123	214	85,239
Angier.....	6-Dec-69	645,765	0	0	645,765	173	0	645,938	123,655	0	0	3,096	0	126,751
Asheville.....	15-Dec-47	10,450,115	3,777,236	48,217	14,275,568	13,472	270	14,289,310	2,583,471	382,090	38,209	53,341	3,180	3,060,291
Beaufort County.....	12-Jul-35	2,815,854	163,874	5,583	2,985,311	3,581	0	2,988,892	563,828	17,828	1,783	13,171	356	596,966
Belville.....	14-Dec-79	892,166	0	0	892,166	1,948	0	894,114	170,855	0	0	4,159	0	175,014
Bertie County.....	15-Nov-41	807,522	0	0	807,522	901	0	808,423	154,562	0	0	3,849	0	158,411
Bessemer City.....	24-Nov-69	442,487	0	2,026	444,513	1,062	4,400	449,975	84,613	0	0	2,447	118	87,178
Black Mountain.....	3-Sep-71	1,080,716	0	0	1,080,716	1,294	0	1,082,010	207,252	0	0	4,571	0	211,823
Blowing Rock.....	1-Oct-65	660,758	581,156	6,043	1,247,957	3,651	0	1,251,608	217,605	58,141	5,814	3,882	399	285,841
Boiling Spring Lakes.....	2-Feb-81	320,465	927	0	321,392	204	0	321,596	61,527	113	11	1,408	0	63,059
Boone.....	5-Nov-86	2,887,170	31,702	22,210	2,941,082	632	0	2,941,714	559,903	2,861	286	11,161	1,383	575,594
Brevard.....	1-Sep-67	1,601,677	321,945	17,434	1,941,056	975	1,500	1,943,531	356,888	31,783	3,203	6,824	1,064	399,762
Brunswick.....	1-Feb-68	348,107	0	0	348,107	20	0	348,127	66,498	0	0	1,796	0	68,294
Brunswick County...	1-Jun-90	1,306,914	261,881	0	1,568,795	1,178	8,590	1,578,563	289,716	29,163	2,916	6,214	0	328,009
Bryson City.....	1-Aug-79	913,104	96,800	8,223	1,018,127	1,035	0	1,019,162	189,486	10,542	1,054	4,219	516	205,817
Bunn.....	18-Dec-63	464,174	0	1,725	465,899	19	352	466,270	88,872	0	0	2,231	99	91,202
Calabash.....	6-May-78	936,661	194,037	7,770	1,138,468	1,003	75	1,139,546	207,986	22,828	2,283	4,570	447	238,114
Camden County.....	1-Apr-72	760,391	0	0	760,391	2,208	0	762,599	141,203	0	0	3,356	0	144,559
Canton.....	6-May-81	670,200	12,318	3,370	685,888	304	1,306	687,498	130,228	1,268	127	3,150	221	134,994
Carteret County.....	1-Jul-36	5,475,958	1,330,817	0	6,806,775	5,891	0	6,812,666	1,245,884	149,542	14,924	24,973	0	1,435,323
Caswell County.....	3-Dec-53	1,275,217	0	0	1,275,217	1,837	0	1,277,054	243,843	0	0	6,650	0	250,493
Catawba County.....	21-Oct-49	8,771,381	1,899,007	21,585	10,691,973	12,163	14,737	10,718,873	1,966,382	208,514	20,851	42,249	711	2,238,707
Chatham County.....	21-Apr-86	1,484,842	62,299	9,699	1,556,840	326	0	1,557,166	295,120	4,974	497	5,777	680	307,048
Cherryville.....	14-Sep-82	713,343	2,767	1,667	717,777	1,548	0	719,325	137,093	412	29	3,385	0	140,919
Chowan County.....	2-Sep-37	730,341	44,884	2,005	777,230	624	0	777,854	146,597	5,169	517	3,261	137	155,681
Clinton.....	20-Sep-57	1,075,850	22,000	0	1,097,850	446	0	1,098,296	209,311	2,076	208	5,394	0	216,989
Columbus.....	1-Jun-90	429,923	7,532	5,407	442,862	244	0	443,106	83,603	834	83	1,725	349	86,594
Concord.....	4-Dec-67	4,571,347	1,015,526	20,047	5,606,920	12,881	5,331	5,625,132	1,029,816	110,525	11,053	21,205	1,224	1,173,823
Cooleemee.....	1-Jun-88	521,371	1,468	1,461	524,300	724	3,600	528,624	100,085	240	24	2,360	96	102,805
Craven County.....	Jul 35	4,206,721	679,731	10,623	4,897,075	6,538	0	4,903,613	907,289	76,719	7,680	19,761	677	1,012,126
Cumberland County...	7-Sep-37	10,437,394	3,431,510	24,938	13,893,842	24,589	2,471	13,920,902	2,485,971	384,650	38,465	57,897	1,691	2,968,674
Currick County.....	11-Apr-67	1,984,733	115,800	23,875	2,124,408	3,499	1,392	2,129,299	402,758	10,811	1,591	7,337	0	422,497
Dare County.....	17-Jun-37	6,719,943	2,350,990	100,618	9,171,551	15,795	2,963	9,190,309	1,643,552	256,742	25,674	30,708	5,667	1,962,343
Dobson.....	1-Jul-75	481,123	0	0	481,123	783	0	481,906	92,186	0	0	2,122	0	94,308
Dunn.....	1-May-62	1,333,583	55,468	0	1,389,051	730	6,000	1,395,781	263,559	6,178	656	6,554	0	276,947
Durham County.....	21-Jun-37	12,927,397	2,810,814	42,717	15,780,928	13,307	0	15,794,235	2,911,631	283,157	28,316	61,064	2,942	3,287,110
Eden.....	2-Apr-84	1,267,294	122,501	2,728	1,392,523	3,045	0	1,395,568	260,816	13,803	1,380	6,340	177	282,516
Edgecombe County.....	3-Jul-35	2,859,856	124,160	0	2,984,016	2,038	0	2,986,054	566,468	12,160	1,216	14,637	0	594,481
Elizabethtown.....	2-Mar-82	869,058	11,829	0	880,887	2,102	0	882,989	168,187	1,189	119	4,047	0	173,542
Elkin.....	22-Sep-82	1,005,701	0	3,956	1,009,657	4,326	556	1,014,539	192,725	0	0	4,338	259	197,322
Fairmont.....	6-Nov-70	449,569	0	892	450,461	483	0	450,944	85,772	0	0	2,539	59	88,370
Fletcher.....	1-May-93	1,168,128	15,969	5,457	1,189,554	1,590	2,585	1,193,729	226,434	1,528	153	5,118	333	233,566
Forest City.....	22-Apr-03	131,748	4,139	285	136,172	0	0	136,172	25,823	493	49	651	19	27,035
Forsyth Municipal.....	23-Oct-51	18,083,539	3,920,969	79,651	22,084,159	13,092	51,082	22,148,333	4,064,543	404,354	40,442	84,626	5,068	4,599,033
Franklin.....	25-Nov-94	1,490,664	8,516	19,662	1,518,842	3,923	0	1,522,765	287,009	973	97	6,045	1,131	295,255
Franklinton.....	24-Jul-47	525,410	0	47	525,457	46	378	525,881	100,561	0	0	2,619	0	103,180

TABLE 13.- Continued

ABC Boards: Counties and Municipalities	Date opened	Expenses						Profit	Statutory Distribution		Net Income	County- Municipal Distribution Other [\$]	Local Mixed Beverage Tax Retained [\$]	Surcharge Collected [\$]
		Cost of Liquor Sold [\$]	Cost of Wine Sold [\$]	Total Cost of Goods Sold [\$]	Operating Expense [\$]	Other Expense [\$]	Total Expenses [\$]	Profit Before Distributions [\$]	Law Enforce- ment [\$]	Alcohol Education [\$]	Net Income Before Distribution [\$]			
Alamance Municipal.....	8-Nov-61	3,200,640	0	3,200,640	960,688	0	4,161,328	510,081	49,855	0	460,226	460,226	18,704	8,973
Albemarle.....	2-Nov-98	834,753	4,351	839,104	270,437	0	1,109,541	114,223	3,415	4,782	106,026	100,000	13,361	9,568
Andrews.....	15-Apr-71	244,686	1,973	246,659	95,405	0	342,064	11,002	10,000	0	1,002	10,488	0	2,929
Angier.....	6-Dec-69	362,121	0	362,121	138,305	0	500,426	18,761	0	0	18,761	18,761	0	3,979
Asheville.....	15-Dec-47	7,594,914	33,796	7,628,710	2,558,617	0	10,187,327	1,041,692	168,852	39,467	833,373	837,401	343,880	75,976
Beaufort County.....	12-Jul-35	1,659,154	0	1,659,154	666,952	0	2,326,106	65,820	21,238	0	44,582	43,932	16,045	19,654
Belville.....	14-Dec-79	503,204	0	503,204	154,060	0	657,264	61,836	1,688	0	60,148	140,778	0	5,656
Bertie County.....	15-Nov-41	455,241	0	455,241	185,776	0	641,017	8,995	0	0	8,995	8,995	0	5,377
Bessemer City.....	24-Nov-69	249,564	1,016	250,580	108,344	0	358,924	3,873	0	0	3,873	0	0	2,677
Black Mountain.....	3-Sep-71	604,614	0	604,614	224,511	0	829,125	41,062	1,046	732	39,284	37,597	0	6,453
Blowing Rock.....	1-Oct-65	609,070	0	609,070	163,977	0	773,047	192,720	7,955	11,137	173,628	120,000	52,327	5,823
Boiling Spring Lakes.....	2-Feb-81	180,679	0	180,679	62,983	0	243,662	14,875	319	0	14,556	15,659	101	2,086
Boone.....	5-Nov-86	1,647,175	0	1,647,175	403,898	80	2,051,153	314,967	11,360	15,905	287,702	273,244	2,575	17,478
Brevard.....	1-Sep-67	1,040,403	12,192	1,052,595	340,749	0	1,393,344	150,425	8,078	0	142,347	135,253	28,605	11,062
Brunswick.....	1-Feb-68	196,630	0	196,630	68,262	0	264,892	14,941	4,800	0	10,141	0	0	5,753
Brunswick County...	1-Jun-90	850,446	0	850,446	324,778	18,039	1,193,263	57,291	1,798	2,516	52,977	24,000	26,246	8,903
Bryson City.....	1-Aug-79	558,007	6,085	564,092	187,371	0	751,463	61,882	1,112	0	60,770	12,000	9,487	6,128
Bunn.....	18-Dec-63	268,616	0	268,616	92,940	0	361,556	13,512	0	0	13,512	7,512	0	2,915
Calabash.....	6-May-78	613,265	4,614	617,879	188,040	0	805,919	95,513	3,125	0	92,388	94,900	20,548	6,855
Camden County.....	1-Apr-72	443,098	0	443,098	128,769	0	571,867	46,173	1,086	1,520	43,567	41,389	0	4,946
Canton.....	6-May-81	383,378	2,097	385,475	139,930	14,694	540,099	12,405	0	0	12,405	0	1,141	4,311
Carteret County.....	1-Jul-36	3,646,540	0	3,646,540	1,167,901	4,129	4,818,570	558,773	49,285	0	509,488	453,442	134,311	54,050
Caswell County.....	3-Dec-53	715,899	0	715,899	311,465	0	1,027,364	(803)	182	0	(985)	13,393	0	8,397
Catawba County.....	21-Oct-49	5,770,313	11,553	5,781,866	1,608,909	0	7,390,775	1,089,391	91,836	26,000	971,555	1,050,000	187,663	62,350
Chatham County.....	21-Apr-86	865,754	0	865,754	323,353	134	1,189,241	60,877	1,023	1,432	58,422	15,000	4,476	8,324
Cherryville.....	14-Sep-82	402,365	1,068	403,433	144,435	0	547,868	30,538	4,800	0	25,738	18,000	0	4,684
Chowan County.....	2-Sep-37	433,741	0	433,741	149,658	0	583,399	38,774	843	1,180	36,751	40,000	4,652	4,884
Clinton.....	20-Sep-57	612,803	0	612,803	198,168	0	810,971	70,336	5,000	0	65,336	40,000	1,869	7,065
Columbus.....	1-Jun-90	245,592	3,458	249,050	103,947	0	352,997	3,515	0	0	3,515	5,000	751	2,631
Concord.....	4-Dec-67	3,051,039	0	3,051,039	1,008,924	0	4,059,963	391,346	29,194	0	362,152	165,032	99,473	29,953
Cooleemee.....	1-Jun-88	293,096	0	293,096	125,016	4,221	422,333	3,486	0	0	3,486	9,375	216	3,309
Craven County.....	Jul 35	2,661,943	6,360	2,668,303	835,657	0	3,503,960	387,527	15,531	0	371,996	289,652	69,039	29,793
Cumberland County...	7-Sep-37	7,315,251	15,899	7,331,150	2,345,397	2,642	9,679,189	1,273,039	196,437	64,092	1,012,510	401,434	346,185	77,005
Currituck County.....	11-Apr-67	1,182,782	21,401	1,204,183	309,980	25,275	1,539,438	167,364	5,107	7,150	155,107	0	9,730	12,086
Dare County.....	17-Jun-37	4,886,837	0	4,886,837	1,006,304	0	5,893,141	1,334,825	107,402	53,701	1,173,722	1,001,624	231,068	48,211
Dobson.....	1-Jul-75	268,382	0	268,382	123,127	0	391,509	(3,911)	0	0	(3,911)	8,000	0	2,870
Dunn.....	1-May-62	777,036	0	777,036	239,745	1,277	1,018,058	100,776	4,000	0	96,776	50,000	5,560	8,843
Durham County.....	21-Jun-37	8,531,798	27,672	8,559,470	3,104,422	21,077	11,684,969	822,156	232,450	48,000	541,706	468,692	254,842	83,993
Eden.....	2-Apr-84	764,109	2,037	766,146	225,904	0	992,050	121,002	3,907	5,470	111,625	113,230	12,422	8,913
Edgecombe County.....	3-Jul-35	1,652,368	0	1,652,368	606,567	0	2,258,935	132,638	40,000	0	92,638	92,638	10,944	18,778
Elizabethtown.....	2-Mar-82	492,712	0	492,712	140,970	0	633,682	75,765	2,425	3,394	69,946	75,000	1,070	5,934
Elkin.....	22-Sep-82	565,183	0	565,183	169,392	0	734,575	82,642	2,579	3,611	76,452	88,000	0	6,421
Fairmont.....	6-Nov-70	252,000	592	252,592	118,999	0	371,591	(9,017)	0	0	(9,017)	0	0	3,117
Fletcher.....	1-May-93	662,382	4,436	666,818	205,547	0	872,365	87,798	2,549	3,569	81,680	46,720	1,375	7,059
Forest City.....	22-Apr-03	75,770	211	75,981	48,798	0	124,779	(15,642)	0	0	(15,642)	0	444	845
Forsyth-Municipal.....	23-Oct-51	11,809,954	53,470	11,863,424	2,983,527	287,206	15,134,157	2,415,143	464,723	0	1,950,420	1,780,115	363,918	123,514
Franklin.....	25-Nov-94	837,243	14,145	851,388	286,978	0	1,138,366	89,144	2,193	3,070	83,881	50,000	875	9,917
Franklinton.....	24-Jul-47	295,684	33	295,717	117,628	0	413,345	9,356	0	0	9,356	6,156	0	3,289

TABLE 13.- Continued

ABC Boards: Counties and Municipalities	Date opened	Income							Taxes					
		Liquor Sales (Regular) [\$]	Mixed Beverage Sales [\$]	Wine Sales [\$]	Gross Retail Sales [\$]	Interest Income [\$]	Other Income [\$]	Total income [\$]	State Excise Tax [\$]	Mixed Beverage Tax- DOR [\$]	Mixed Bev- erage Tax- DHR [\$]	Rehab Contribution [\$]	Sales Tax on Wine [\$]	Total Taxes [\$]
Garland.....	1-Jul-69	190,192	0	0	190,192	27	1,025	191,244	36,348	0	0	1,033	0	37,381
Gastonia.....	1-Dec-67	5,154,533	978,720	18,950	6,152,203	5,972	6,088	6,164,263	1,135,731	104,028	10,403	26,160	1,063	1,277,385
Gates County.....	1-Oct-65	381,819	0	0	381,819	803	0	382,622	73,134	0	0	1,700	0	74,834
Gibsonville.....	1-Jun-89	371,288	27,687	0	398,975	0	6,807	405,782	75,280	2,925	293	1,862	0	80,360
Granite Falls.....	9-Mar-64	1,005,877	3,563	0	1,009,440	802	0	1,010,242	193,214	495	50	4,467	0	198,226
Granville County.....	19-Jul-63	2,245,292	0	0	2,245,292	6,537	0	2,251,829	430,101	0	0	10,258	0	440,359
Greene County.....	1-Aug-35	469,768	0	106	469,874	1,422	86	471,382	89,885	0	0	2,242	0	92,127
Greensboro.....	30-Aug-51	17,209,011	6,257,139	60,154	23,526,304	9,308	83,536	23,619,148	4,261,114	632,713	63,271	87,657	3,871	5,048,626
Halifax County.....	19-Jul-35	3,190,019	103,952	0	3,293,971	3,945	3,000	3,300,916	625,615	11,796	1,180	16,458	0	655,049
Hamlet.....	4-Dec-63	688,064	19,084	1,148	708,296	773	0	709,069	134,636	2,226	213	3,363	78	140,516
Hendersonville.....	19-Nov-60	2,947,561	671,095	21,083	3,639,739	15,052	0	3,654,791	666,084	73,221	7,322	13,570	1,286	761,483
Hertford.....	2-Oct-61	527,142	9,841	0	536,983	97	342	537,422	102,574	991	99	2,352	0	106,016
Hertford County.....	28-Jul-65	1,389,392	41,379	0	1,430,771	3,422	370	1,434,563	271,980	4,629	463	7,406	0	284,478
High Country.....	1-Nov-98	1,628,758	399,641	7,273	2,035,672	7,937	0	2,043,609	372,345	37,468	3,747	6,636	466	420,662
High Point.....	1-Mar-77	7,621,481	1,565,970	29,043	9,216,494	11,691	118,101	9,346,286	1,702,193	157,997	15,800	35,298	5,881	1,917,169
Highlands.....	3-Oct-77	1,101,848	46,313	13,237	1,161,398	747	0	1,162,145	219,335	4,115	412	3,256	808	227,926
Hoke County.....	6-Aug-62	592,960	24,493	0	617,453	171	0	617,624	117,185	2,680	268	3,110	0	123,243
Hyde County.....	1-Aug-78	405,359	0	0	405,359	120	0	405,479	82,851	0	0	1,608	0	84,459
Johnston County.....	15-Dec-64	5,124,087	431,959	5,735	5,561,781	11,503	0	5,573,284	1,046,674	48,063	4,806	23,720	344	1,123,607
Jones County.....	6-Dec-57	784,638	0	0	784,638	274	1,170	786,082	150,130	0	0	3,615	0	153,745
Kenansville.....	15-Apr-66	302,231	14,293	0	316,524	1,006	0	317,530	59,918	1,538	154	1,635	0	63,245
Kings Mountain.....	16-Dec-87	963,866	289	3,040	967,195	323	3,053	970,571	185,104	32	3	4,620	169	189,928
Lake Lure.....	10-Nov-80	326,270	136,271	0	462,541	1,754	0	464,295	82,930	14,851	1,485	1,691	0	100,957
Lake Waccamaw.....	9-Dec-67	227,983	0	0	227,983	1,051	0	229,034	43,648	0	0	1,105	0	44,753
Laurel Park.....	24-Jan-83	795,416	93,898	8,309	897,623	4,286	0	901,909	167,124	9,113	911	3,285	529	180,962
Lenoir.....	30-Sep-77	2,424,591	159,932	7,192	2,591,715	3,573	688	2,595,976	486,355	18,572	1,857	11,625	0	518,409
Lenoir County.....	29-Jul-35	2,345,497	96,294	0	2,441,791	2,085	2,261	2,446,137	464,105	9,565	957	10,945	0	485,572
Lexington.....	14-Jan-72	2,291,591	184,578	0	2,476,169	4,425	0	2,480,594	466,949	19,730	1,973	10,794	0	499,446
Liberty.....	15-Mar-78	607,090	0	0	607,090	712	0	607,802	116,154	0	0	2,961	0	119,115
Lillington.....	12-Dec-66	541,236	0	0	541,236	0	0	541,236	103,958	0	0	2,458	0	106,416
Lincolnton.....	11-Dec-67	1,540,297	136,237	4,758	1,681,292	3,708	0	1,685,000	313,974	16,000	1,600	7,507	324	339,405
Louisburg.....	11-Jul-47	916,149	26,373	0	942,522	5,471	438	948,431	179,395	2,811	281	4,397	0	186,884
Lumberton.....	8-Nov-86	1,913,370	293,356	6,813	2,213,539	2,230	0	2,215,769	410,847	30,597	3,046	10,245	428	455,163
Madison.....	24-Nov-69	830,340	0	0	830,340	660	0	831,000	158,975	0	0	3,983	0	162,958
Maggie Valley.....	1-Aug-79	676,916	214,374	0	891,290	6,813	11	898,114	161,744	23,676	2,367	3,726	0	191,513
Marion.....	1-Aug-84	1,434,976	94,566	5,264	1,534,806	5,844	0	1,540,650	288,805	11,113	1,111	6,581	335	307,945
Martin County.....	19-Jul-35	1,462,935	30,238	0	1,493,173	3,424	0	1,496,597	284,506	3,053	305	7,010	0	294,874
Maxton.....	11-Apr-68	364,268	0	0	364,268	93	0	364,361	70,164	0	0	2,038	0	72,202
Mecklenburg County.....	25-Sep-47	43,642,261	20,519,723	211,502	64,373,486	30,859	147,844	64,552,189	11,568,305	1,987,792	198,757	222,582	14,270	13,991,706
Monroe.....	3-Dec-63	2,934,780	412,014	0	3,346,794	1,788	0	3,348,582	630,911	45,462	4,546	13,614	0	694,533
Montgomery- Municipal*.....	3-Nov-69	1,175,134	48,829	0	1,223,963	226	0	1,224,189	232,240	5,097	510	5,993	0	243,840
Moore County.....	30-Aug-35	4,575,216	1,524,323	33,311	6,132,850	9,109	777	6,142,736	1,114,311	147,349	14,735	21,754	0	1,298,149
Mooresville.....	1-Oct-65	3,476,834	399,978	19,137	3,895,949	6,992	0	3,902,941	731,535	42,521	4,252	14,167	1,219	793,694
Morganton.....	6-Nov-63	2,245,721	292,751	6,471	2,544,943	1,195	1,540	2,547,678	473,955	32,971	3,297	10,523	0	520,746
Mount Airy.....	2-Apr-79	1,627,275	17,270	0	1,644,545	5,927	100	1,650,572	314,198	1,614	161	7,647	0	323,620
Mount Pleasant.....	21-Dec-67	439,243	0	0	439,243	1,305	10	440,558	84,185	0	0	1,918	0	86,103
Murphy.....	10-Dec-79	2,120,541	14,150	20,470	2,155,161	3,404	864	2,159,429	408,508	1,518	152	8,790	1,311	420,279
Nash County.....	26-Jun-35	5,869,199	594,154	12,946	6,476,299	2,809	71,104	6,550,212	1,212,594	66,436	6,644	28,632	825	1,315,131

TABLE 13.- Continued

ABC Boards: Counties and Municipalities	Date opened	Expenses						Profit	Statutory Distribution		Net Income	County- Municipal Distribution Other [\$]	Local Mixed Beverage Tax Retained [\$]	Surcharge Collected [\$]
		Cost of Liquor Sold [\$]	Cost of Wine Sold [\$]	Total Cost of Goods Sold [\$]	Operating Expense [\$]	Other Expense [\$]	Total Expenses [\$]	Profit Before Distributions [\$]	Law Enforce- ment [\$]	Alcohol Education [\$]	Net Income Before Distribution [\$]			
Garland.....	1-Jul-69	110,067	0	110,067	47,171	0	157,238	(3,375)	0	0	(3,375)	0	0	1,298
Gastonia.....	1-Dec-67	3,357,918	0	3,357,918	963,748	0	4,321,666	565,212	19,166	0	546,046	525,000	93,625	35,830
Gates County.....	1-Oct-65	214,734	0	214,734	101,628	0	316,362	(8,574)	6	8	(8,588)	2,000	0	2,509
Gibsonville.....	1-Jun-89	220,834	0	220,834	92,562	1,923	315,319	10,103	0	0	10,103	0	2,632	2,525
Granite Falls.....	9-Mar-64	565,777	0	565,777	161,779	0	727,556	84,460	5,356	4,820	74,284	69,015	445	6,400
Granville County.....	19-Jul-63	1,254,174	0	1,254,174	328,596	0	1,582,770	228,700	7,909	0	220,791	265,594	0	14,021
Greene County.....	1-Aug-35	264,096	0	264,096	121,359	0	385,455	(6,200)	0	0	(6,200)	389	0	3,245
Greensboro.....	30-Aug-51	12,451,167	38,158	12,489,325	3,323,873	0	15,813,198	2,757,324	216,733	117,266	2,423,325	2,423,325	569,441	123,326
Halifax County.....	19-Jul-35	1,818,284	0	1,818,284	673,769	0	2,492,053	153,814	12,000	0	141,814	96,508	10,617	21,286
Hamlet.....	4-Dec-63	396,317	0	396,317	183,096	0	579,413	(10,860)	0	0	(10,860)	0	1,996	4,315
Hendersonville.....	19-Nov-60	1,953,353	14,384	1,967,737	605,536	542	2,573,815	319,493	20,200	24,245	275,048	163,000	65,899	21,406
Hertford.....	2-Oct-61	298,716	0	298,716	97,063	0	395,779	35,627	1,892	945	32,790	32,790	892	3,069
Hertford County.....	28-Jul-65	796,908	0	796,908	271,022	0	1,067,930	82,155	3,663	2,564	75,928	60,000	4,166	8,829
High Country.....	1-Nov-98	1,102,325	0	1,102,325	262,561	23,512	1,388,398	234,549	8,588	12,023	213,938	130,000	33,721	10,784
High Point.....	1-Mar-77	4,921,551	18,113	4,939,664	1,468,287	0	6,407,951	1,021,166	53,464	40,000	927,702	627,399	142,197	50,519
Highlands.....	3-Oct-77	641,564	8,918	650,482	175,335	0	825,817	108,402	3,719	5,206	99,477	74,477	3,702	6,038
Hoke County.....	6-Aug-62	343,680	0	343,680	89,186	0	432,866	61,515	5,770	4,040	51,705	51,705	2,413	3,807
Hyde County.....	1-Aug-78	229,608	0	229,608	118,746	4,093	352,447	(31,427)	0	0	(31,427)	0	0	2,237
Johnston County.....	15-Dec-64	3,051,684	3,084	3,054,768	855,172	0	3,909,940	539,737	18,485	4,000	517,252	400,000	43,256	32,581
Jones County.....	6-Dec-57	442,007	0	442,007	206,095	0	648,102	(15,765)	0	0	(15,765)	0	0	5,732
Kenansville.....	15-Apr-66	176,564	0	176,564	74,872	0	251,436	2,849	0	0	2,849	7,539	1,384	2,135
Kings Mountain.....	16-Dec-87	543,368	0	543,368	189,277	0	732,645	47,998	7,200	7,200	33,598	31,600	29	6,763
Lake Lure.....	10-Nov-80	244,159	0	244,159	102,234	0	346,393	16,945	181	254	16,510	19,510	13,366	2,423
Lake Waccamaw.....	9-Dec-67	127,291	0	127,291	55,849	0	183,140	1,141	0	0	1,141	0	0	1,713
Laurel Park.....	24-Jan-83	487,851	6,304	494,155	171,890	0	666,045	54,902	2,822	1,975	50,105	48,601	8,189	5,500
Lenoir.....	30-Sep-77	1,424,031	4,155	1,428,186	373,663	0	1,801,849	275,718	9,833	9,833	256,052	235,605	16,715	16,444
Lenoir County.....	29-Jul-35	1,352,529	0	1,352,529	550,422	0	1,902,951	57,614	3,319	0	54,295	94,728	8,608	15,266
Lexington.....	14-Jan-72	1,363,134	0	1,363,134	434,458	0	1,797,592	183,556	5,444	0	178,112	161,000	17,757	14,986
Liberty.....	15-Mar-78	343,970	0	343,970	122,919	0	466,889	21,798	5,000	227	16,571	16,571	0	4,181
Lillington.....	12-Dec-66	303,252	0	303,252	96,734	0	399,986	34,834	909	0	33,925	33,379	0	3,341
Lincolnton.....	11-Dec-67	925,446	3,095	928,541	274,735	0	1,203,276	142,319	20,000	6,420	115,899	115,899	14,400	10,370
Louisburg.....	11-Jul-47	521,314	0	521,314	142,873	0	664,187	97,360	10,177	4,750	82,433	74,433	2,530	6,017
Lumberton.....	8-Nov-86	1,200,212	3,362	1,203,574	462,780	6,372	1,672,726	87,880	1,071	0	86,809	66,459	27,279	13,292
Madison.....	24-Nov-69	468,877	0	468,877	186,424	0	655,301	12,741	0	0	12,741	26,239	0	5,243
Maggie Valley.....	1-Aug-79	475,598	0	475,598	205,814	0	681,412	25,189	0	0	25,189	47,000	21,309	5,120
Marion.....	1-Aug-84	845,512	0	845,512	241,579	0	1,087,091	145,614	4,930	6,902	133,782	133,782	10,002	9,677
Martin County.....	19-Jul-35	833,654	0	833,654	357,752	0	1,191,406	10,317	0	0	10,317	10,317	2,747	10,084
Maxton.....	11-Apr-68	200,002	0	200,002	92,639	0	292,641	(482)	0	0	(482)	0	0	2,038
Mecklenburg County.	25-Sep-47	33,711,366	144,942	33,856,308	10,186,405	0	44,042,713	6,517,770	1,244,550	2,106,995	3,166,225	3,618,600	1,788,995	302,517
Monroe.....	3-Dec-63	1,820,786	0	1,820,786	520,146	40,548	2,381,480	272,569	18,679	13,075	240,815	225,168	40,916	19,294
Montgomery- Municipal*.....	3-Nov-69	676,827	0	676,827	294,415	0	971,242	9,107	1,500	0	7,607	13,500	4,587	8,081
Moore County.....	30-Aug-35	3,281,759	0	3,281,759	874,325	0	4,156,084	688,503	175,712	38,000	474,791	518,158	132,614	33,498
Mooreville.....	1-Oct-65	2,158,027	0	2,158,027	572,445	1,688	2,732,160	377,087	12,393	0	364,694	241,250	38,269	21,915
Morganton.....	6-Nov-63	1,393,570	0	1,393,570	264,173	0	1,657,743	369,189	63,378	29,365	276,446	276,446	29,674	15,355
Mount Airy.....	2-Apr-79	918,113	0	918,113	240,196	0	1,158,309	168,643	8,432	0	160,211	160,210	1,453	10,883
Mount Pleasant.....	21-Dec-67	245,754	0	245,754	113,192	0	358,946	(4,491)	0	0	(4,491)	0	0	2,698
Murphy.....	10-Dec-79	1,197,463	14,910	1,212,373	346,595	0	1,558,968	180,182	60,000	0	120,182	85,714	1,366	14,407
Nash County.....	26-Jun-35	3,509,753	8,561	3,518,314	1,250,665	0	4,768,979	466,102	58,361	18,599	389,142	245,159	59,793	39,696

TABLE 13.- Continued

ABC Boards: Counties and Municipalities	Date opened	Income							Taxes					
		Liquor Sales (Regular) [\$]	Mixed Beverage Sales [\$]	Wine Sales [\$]	Gross Retail Sales [\$]	Interest Income [\$]	Other Income [\$]	Total income [\$]	State Excise Tax [\$]	Mixed Beverage Tax- DOR [\$]	Mixed Bever- age Tax- DHR [\$]	Rehab Contribution [\$]	Sales Tax on Wine [\$]	Total Taxes [\$]
New Hanover County.	3-Aug-35	14,015,073	5,948,195	0	19,963,268	36,114	3,986	20,003,368	3,586,828	637,297	63,730	72,297	0	4,360,152
Newton Grove.....	1-Oct-71	319,853	0	1,018	320,871	41	0	320,912	61,163	0	0	1,702	69	62,934
Northampton County.	1-Oct-65	1,076,152	0	0	1,076,152	472	0	1,076,624	205,783	0	0	5,655	0	211,438
North Wilkesboro....	1-Oct-65	829,770	53,630	2,109	885,509	1,001	1,000	887,510	167,174	5,306	531	4,062	144	177,217
Norwood.....	3-Mar-69	363,656	4,021	0	367,677	104	0	367,781	70,283	370	37	1,675	0	72,365
Oak Island.....	1-Jul-99	984,512	244,194	0	1,228,706	592	0	1,229,298	225,447	26,753	2,675	4,577	0	259,452
Ocean Isle Beach.....	11-Aug-61	818,883	225,342	0	1,044,225	1,857	0	1,046,082	191,397	23,335	2,334	3,588	0	220,654
Onslow County.....	Fall 35	4,726,085	1,635,136	0	6,361,221	3,705	380	6,365,306	1,152,439	175,208	17,521	25,596	0	1,370,764
Orange County.....	10-Apr-59	6,887,821	2,346,136	42,052	9,276,009	13,252	0	9,289,261	1,671,190	263,273	26,326	34,300	2,722	1,997,811
Pamlico County.....	15-May-52	708,629	50,228	2,489	761,346	1,127	425	762,898	143,026	5,541	554	3,040	149	152,310
Pasquotank County....	24-Jul-35	1,413,970	327,650	0	1,741,620	2,896	815	1,745,331	320,770	35,148	3,515	7,219	0	366,652
Pembroke.....	1-Nov-67	334,083	0	0	334,083	90	0	334,173	64,163	0	0	1,945	0	66,108
Pender County.....	10-Jul-63	2,445,045	170,901	0	2,615,946	1,433	387	2,617,766	494,420	18,648	1,865	10,762	0	525,695
Person County.....	14-Nov-62	1,740,073	0	0	1,740,073	1,920	0	1,741,993	332,897	0	0	7,984	0	340,881
Pitt County.....	27-Jul-35	7,264,507	1,975,138	18,960	9,258,605	4,212	13,720	9,276,537	1,686,474	221,523	22,152	38,059	1,289	1,969,497
Pittsboro.....	13-Oct-71	408,502	0	962	409,464	189	1,200	410,853	78,327	0	0	1,912	66	80,305
Randleman.....	10-Jun-65	1,987,026	73,998	10,291	2,071,315	2,916	0	2,074,231	392,008	7,831	783	8,939	628	410,189
Red Springs.....	6-Aug-73	463,807	0	0	463,807	535	0	464,342	88,730	0	0	2,434	0	91,164
Reidsville.....	11-Nov-65	1,327,662	112,805	0	1,440,467	2,964	85	1,443,516	271,017	12,218	1,222	6,893	0	291,350
Rockingham.....	13-Dec-65	1,115,785	84,873	0	1,200,658	727	1,515	1,202,900	226,447	9,306	931	5,348	0	242,032
Roseboro.....	6-Jul-63	499,880	0	0	499,880	126	0	500,006	95,547	0	0	2,705	0	98,252
Rowan County.....	24-Oct-49	5,746,282	568,116	0	6,314,398	6,382	299,964	6,620,744	1,186,377	64,835	6,484	27,223	0	1,284,919
Rowland.....	27-Sep-67	166,923	0	0	166,923	0	0	166,923	31,791	0	0	1,002	0	32,793
Rutherfordton.....	1-Nov-79	1,384,851	65,643	2,173	1,452,667	9,764	79	1,462,510	275,006	7,251	725	6,462	11	289,455
Saint Pauls.....	4-Nov-67	698,027	0	4,298	702,325	344	293	702,962	133,575	0	0	3,587	0	137,162
Sanford.....	1-Jul-61	2,704,224	294,883	6,493	3,005,600	11,950	323	3,017,873	560,735	33,458	3,346	12,213	0	609,752
Scotland County.....	9-Oct-69	1,267,531	103,137	0	1,370,668	222	505	1,371,395	258,175	11,416	1,141	6,225	0	276,957
Shallotte.....	1-Aug-59	854,982	45,359	0	900,341	1,537	0	901,878	170,024	5,268	527	3,773	0	179,592
Shelby.....	1-Aug-75	2,353,625	260,028	6,636	2,620,289	1,759	335	2,622,383	490,064	27,718	2,772	11,343	0	531,897
Siler City.....	13-Feb-84	744,295	4,808	3,304	752,407	0	3,689	756,096	143,620	516	52	3,352	144	147,684
Southport.....	13-Sep-57	952,844	178,516	7,780	1,139,140	1,237	0	1,140,377	210,060	18,637	1,864	4,017	508	235,086
Sparta.....	15-Aug-61	658,934	31,988	1,231	692,153	549	0	692,702	131,442	2,717	272	2,740	78	137,249
Statesville.....	1-Dec-73	2,697,984	397,221	7,509	3,102,714	4,849	0	3,107,563	578,909	44,137	4,053	12,221	0	639,320
Sunset Beach.....	11-Apr-70	679,956	112,513	9,458	801,927	0	0	801,927	147,506	12,017	1,202	2,824	603	164,152
Sylva.....	2-Oct-67	1,384,298	177,371	11,283	1,572,952	3,108	0	1,576,060	293,019	17,000	1,700	6,334	735	318,788
Tabor City.....	1-Dec-80	471,875	0	0	471,875	2,454	0	474,329	90,172	0	0	2,580	0	92,752
Taylorsville.....	1-Dec-65	776,465	4,846	0	781,311	578	0	781,889	149,367	647	65	3,532	0	153,611
Thomasville.....	15-Nov-99	1,520,522	93,031	0	1,613,553	0	0	1,613,553	305,020	10,573	1,058	7,292	0	323,943
Tryon.....	12-Dec-51	177,279	87,370	34	264,683	0	0	264,683	47,235	9,179	918	1,012	2	58,346
Tyrrell County.....	1-Nov-37	156,510	0	0	156,510	95	0	156,605	29,920	0	0	842	0	30,762
Vance County.....	15-Jul-35	2,407,257	188,584	0	2,595,841	5,388	1,000	2,602,229	489,664	19,845	1,985	12,332	0	523,826
Wadesboro.....	2-Dec-63	938,671	15,266	2,086	956,023	3,049	0	959,072	181,886	1,566	157	4,817	136	188,562
Wake County.....	4-Aug-37	33,300,412	12,281,601	61,968	45,643,981	134,848	10,011	45,788,840	8,269,650	1,260,988	126,099	159,676	3,782	9,820,195
Wallace.....	1-Mar-66	907,611	48,335	565	956,511	117	0	956,628	180,857	4,704	470	4,413	41	190,485
Walnut Cove.....	6-Feb-69	626,132	0	2,506	628,638	35	79	628,752	119,942	0	0	2,878	160	122,980
Warren County.....	22-Jul-35	843,387	0	0	843,387	356	0	843,743	159,938	0	0	4,332	0	164,270
Warsaw.....	1-Dec-65	445,270	0	0	445,270	290	0	445,560	85,258	0	0	2,138	0	87,396
Washington County..	1-Jul-37	767,509	0	0	767,509	1,047	2,319	770,875	146,908	0	0	3,429	0	150,337

TABLE 13.- Continued

ABC Boards: Counties and Municipalities	Date opened	Expenses						Profit	Statutory Distribution		Net Income	County- Municipal Distribution Other [\$]	Local Mixed Beverage Tax Retained [\$]	Surcharge Collected [\$]
		Cost of Liquor Sold [\$]	Cost of Wine Sold [\$]	Total Cost of Goods Sold [\$]	Operating Expense [\$]	Other Expense [\$]	Total Expenses [\$]	Profit Before Distributions [\$]	Law Enforce- ment [\$]	Alcohol Education [\$]	Net Income Before Distribution [\$]			
New Hanover County.	3-Aug-35	10,461,912	0	10,461,912	2,156,522	0	12,618,434	3,024,782	208,253	0	2,816,529	1,835,497	573,567	106,302
Newton Grove.....	1-Oct-71	179,676	928	180,604	71,501	0	252,105	5,873	0	0	5,873	5,000	0	2,074
Northampton County.	1-Oct-65	490,008	1,477	491,485	226,829	0	718,314	146,872	4,000	0	142,872	0	0	7,119
North Wilkesboro....	1-Oct-65	606,453	0	606,453	215,993	0	822,446	(112,153)	7,000	0	(119,153)	26,704	4,775	5,329
Norwood.....	3-Mar-69	206,222	0	206,222	98,703	0	304,925	(9,509)	0	0	(9,509)	0	333	2,357
Oak Island.....	1-Jul-99	659,770	0	659,770	248,343	10,177	918,290	51,556	1,739	0	49,817	44,835	24,078	7,249
Ocean Isle Beach.....	11-Aug-61	577,072	0	577,072	188,475	0	765,547	59,881	1,473	0	58,408	31,890	21,001	5,404
Onslow County.....	Fall 35	3,359,741	0	3,359,741	1,016,214	0	4,375,955	618,587	21,582	30,215	566,790	369,266	157,687	36,077
Orange County.....	10-Apr-59	4,891,138	22,239	4,913,377	1,664,462	0	6,577,839	713,611	68,400	67,400	577,811	400,000	236,946	49,412
Pamlico County.....	15-May-52	422,636	0	422,636	151,101	0	573,737	36,851	5,539	965	30,347	20,572	4,986	6,543
Pasquotank County....	24-Jul-35	947,655	0	947,655	298,068	0	1,245,723	132,956	4,043	0	128,913	97,278	31,633	9,601
Pembroke.....	1-Nov-67	193,480	0	193,480	75,118	682	269,280	(1,215)	0	0	(1,215)	0	0	1,945
Pender County.....	10-Jul-63	1,448,665	0	1,448,665	502,983	0	1,951,648	140,423	3,254	1,301	135,868	123,088	16,784	16,350
Person County.....	14-Nov-62	978,382	0	978,382	254,230	0	1,232,612	168,500	28,000	9,205	131,295	131,295	0	13,665
Pitt County.....	27-Jul-35	4,920,887	0	4,920,887	1,553,291	0	6,474,178	832,862	107,001	43,094	682,767	700,000	199,370	52,351
Pittsboro.....	13-Oct-71	225,198	821	226,019	104,079	0	330,098	450	0	0	450	0	0	2,532
Randleman.....	10-Jun-65	1,132,854	6,444	1,139,298	266,029	0	1,405,327	258,715	9,745	0	248,970	248,970	7,048	12,624
Red Springs.....	6-Aug-73	261,024	0	261,024	97,897	0	358,921	14,257	128	0	14,129	14,128	0	2,787
Reidsville.....	11-Nov-65	796,005	0	796,005	233,764	9,519	1,039,288	112,878	25,000	0	87,878	63,565	10,995	9,216
Rockingham.....	13-Dec-65	668,617	0	668,617	212,707	0	881,324	79,544	4,250	2,125	73,169	55,169	8,374	7,467
Roseboro.....	6-Jul-63	280,916	0	280,916	100,642	0	381,558	20,196	2,000	0	18,196	23,000	0	3,354
Rowan County.....	24-Oct-49	3,468,063	0	3,468,063	1,307,452	19,233	4,794,748	541,077	299,547	0	241,530	49,694	58,352	38,235
Rowland.....	27-Sep-67	94,144	0	94,144	43,858	0	138,002	(3,872)	0	0	(3,872)	0	0	1,156
Rutherfordton.....	1-Nov-79	805,258	1,628	806,886	259,334	0	1,066,220	106,835	42,268	4,550	60,017	63,700	6,526	9,534
Saint Pauls.....	4-Nov-67	395,854	0	395,854	130,507	0	526,361	39,439	1,065	0	38,374	69,036	0	4,523
Sanford.....	1-Jul-61	1,636,213	4,008	1,640,221	583,666	121	2,224,008	184,113	78,144	6,538	99,431	100,000	30,112	25,672
Scotland County.....	9-Oct-69	753,949	0	753,949	219,204	0	973,153	121,285	9,470	0	111,815	112,813	10,275	8,366
Shallotte.....	1-Aug-59	498,772	0	498,772	167,549	0	666,321	55,965	6,416	0	49,549	91,251	4,741	5,834
Shelby.....	1-Aug-75	1,441,772	0	1,441,772	484,271	0	1,926,043	164,443	8,271	5,789	150,383	148,290	24,946	16,570
Siler City.....	13-Feb-84	418,940	1,342	420,282	164,770	3,663	588,715	19,697	574	410	18,713	3,352	464	4,531
Southport.....	13-Sep-57	611,233	4,367	615,600	144,781	0	760,381	144,910	5,574	0	139,336	139,336	16,773	6,346
Sparta.....	15-Aug-61	384,437	984	385,421	114,352	0	499,773	55,680	24,426	0	31,254	32,888	2,445	4,408
Statesville.....	1-Dec-73	1,688,455	0	1,688,455	409,499	0	2,097,954	370,289	52,042	19,529	298,718	271,149	39,723	18,759
Sunset Beach.....	11-Apr-70	429,175	6,372	435,547	167,340	0	602,887	34,888	594	0	34,294	23,475	10,815	4,606
Sylva.....	2-Oct-67	854,331	6,686	861,017	243,696	0	1,104,713	152,559	5,371	7,520	139,668	114,000	15,300	8,940
Tabor City.....	1-Dec-80	264,090	0	264,090	89,765	0	353,855	27,722	17,500	0	10,222	15,204	0	3,231
Taylorsville.....	1-Dec-65	432,214	0	432,214	130,603	0	562,817	65,461	5,000	2,871	57,590	57,592	582	5,063
Thomasville.....	15-Nov-99	889,247	0	889,247	314,073	0	1,203,320	86,290	1,817	2,543	81,930	0	9,516	10,620
Tryon.....	12-Dec-51	138,570	24	138,594	72,085	0	210,679	(4,342)	0	0	(4,342)	0	8,261	1,479
Tyrrell County.....	1-Nov-37	89,196	0	89,196	40,725	0	129,921	(4,078)	0	0	(4,078)	0	0	1,024
Vance County.....	15-Jul-35	1,434,982	0	1,434,982	354,865	0	1,789,847	288,556	38,808	0	249,748	249,748	17,860	15,616
Wadesboro.....	2-Dec-63	533,736	1,422	535,158	198,436	0	733,594	36,916	8,000	0	28,916	30,000	1,408	6,279
Wake County.....	4-Aug-37	24,044,408	46,797	24,091,205	4,398,419	0	28,489,624	7,479,021	631,166	3,611,000	3,236,855	2,873,951	1,134,889	234,685
Wallace.....	1-Mar-66	534,087	437	534,524	122,789	0	657,313	108,830	8,600	0	100,230	99,400	4,234	6,164
Walnut Cove.....	6-Feb-69	353,616	0	353,616	121,394	0	475,010	30,762	4,614	0	26,148	19,670	0	3,875
Warren County.....	22-Jul-35	482,859	0	482,859	197,835	0	680,694	(1,221)	0	0	(1,221)	0	0	9,182
Warsaw.....	1-Dec-65	249,795	0	249,795	118,336	0	368,131	(9,967)	0	0	(9,967)	14,618	0	2,795
Washington County..	1-Jul-37	427,972	0	427,972	197,611	0	625,583	(5,045)	0	0	(5,045)	0	0	5,088

TABLE 13.- Continued

ABC Boards: Counties and Municipalities	Date opened	Income							Taxes					
		Liquor Sales (Regular) [\$]	Mixed Beverage Sales [\$]	Wine Sales [\$]	Gross Retail Sales [\$]	Interest Income [\$]	Other Income [\$]	Total income [\$]	State Excise Tax [\$]	Mixed Beverage Tax- DOR [\$]	Mixed Bev- erage Tax- DHR [\$]	Rehab Contribution [\$]	Sales Tax on Wine [\$]	Total Taxes [\$]
Waxhaw.....	16-Nov-77	566,090	0	0	566,090	37	0	566,127	108,554	0	0	2,446	0	111,000
Wayne County.....	15-Jun-64	4,545,715	564,093	0	5,109,808	3,003	0	5,112,811	955,395	61,317	6,132	22,491	0	1,045,335
Waynesville.....	9-Oct-67	1,547,417	10,401	7,915	1,565,733	1,422	0	1,567,155	297,958	980	98	6,383	504	305,923
West Columbus.....	1-Jul-02	574,120	0	0	574,120	0	4,817	578,937	118,961	0	0	2,875	0	121,836
Whiteville.....	19-Dec-67	756,392	72,081	0	828,473	6,106	600	835,179	155,337	8,433	843	4,233	0	168,846
Wilkesboro.....	11-Oct-65	1,041,181	122,744	2,857	1,166,782	1,337	0	1,168,119	217,637	13,811	1,381	5,106	194	238,129
Wilson County.....	2-Jul-35	4,501,572	439,781	4,491	4,945,844	7,622	1,762	4,955,228	927,864	49,135	4,917	22,261	288	1,004,465
Youngsville.....	2-Aug-71	439,118	0	0	439,118	0	0	439,118	84,101	0	0	2,033	0	86,134
Total reporting boards.....		396,248,620	89,816,000	1,226,639	487,291,259	650,283	910,157	488,851,699	89,660,264	9,309,016	931,048	1,919,393	75,087	101,894,808

ABC Boards: Counties and Municipalities	Date opened	Expenses						Profit	Statutory Distribution		Net Income	County- Municipal Distribution Other [\$]	Local Mixed Beverage Tax Retained [\$]	Surcharge Collected [\$]
		Cost of Liquor Sold [\$]	Cost of Wine Sold [\$]	Total Cost of Goods Sold [\$]	Operating Expense [\$]	Other Expense [\$]	Total Expenses [\$]	Profit Before Distributions [\$]	Law Enforce- ment [\$]	Alcohol Education [\$]	Net Income Before Distribution [\$]			
Waxhaw.....	16-Nov-77	326,599	0	326,599	139,849	0	466,448	(11,321)	1,000	0	(12,321)	2,500	0	3,470
Wayne County.....	15-Jun-64	2,805,650	0	2,805,650	1,068,573	10,326	3,884,549	182,927	12,000	0	170,927	54,520	55,185	36,209
Waynesville.....	9-Oct-67	868,593	5,285	873,878	269,684	0	1,143,562	117,670	5,510	3,444	108,716	86,046	883	11,354
West Columbus.....	1-Jul-02	324,107	0	324,107	172,323	45,810	542,240	(85,139)	0	0	(85,139)	0	0	4,109
Whiteville.....	19-Dec-67	457,101	0	457,101	158,976	0	616,077	50,256	6,064	0	44,192	23,572	7,590	5,753
Wilkesboro.....	11-Oct-65	637,109	2,000	639,109	214,224	0	853,333	76,657	4,000	0	72,657	76,000	12,430	7,231
Wilson County.....	2-Jul-35	2,703,785	2,310	2,706,095	887,696	0	3,593,791	356,972	10,678	0	346,294	150,000	44,221	29,260
Youngsville.....	2-Aug-71	247,676	0	247,676	96,852	0	344,528	8,456	0	0	8,456	8,456	0	2,770
Total reporting boards.....		262,187,479	612,016	262,799,495	77,963,908	556,983	341,320,386	45,636,505	5,437,961	6,573,939	33,624,605	29,261,225	8,305,995	2,738,926

Source: North Carolina Alcoholic Beverage Control Commission

Note: Detail may not add to totals due to rounding.

*ABC stores in the towns of Biscoe and Mount Gilead in Montgomery County are operated as a single local system.

TABLE 14. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[G.S. 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers				Net collections after transfers [\$]
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	State & Local Law Enforcement Agencies [\$]	General Fund non-tax revenue [\$]	
1989-90....	107,236	4,021	103,215	-	-	-	-	103,215
1990-91....	1,127,456	16,401	1,111,055	-	-	187,097	-	923,957
1991-92....	5,102,901	53,929	5,048,972	-	-	1,812,667	-	3,236,305
1992-93....	6,235,697	205,957	6,029,740	641	-	3,368,312	1,722,995	937,792
1993-94....	5,831,408	230,919	5,600,489	22,677	-	4,492,936	1,475,098	(390,221)
1994-95....	5,735,003	410,229	5,324,774	11,453	-	3,927,022	1,295,868	90,431
1995-96....	6,021,424	299,822	5,721,602	26,515	-	3,064,273	1,013,057	1,617,757
1996-97....	6,674,155	313,541	6,360,614	10,665	-	5,057,843	1,669,208	(377,102)
1997-98....	4,713,135	339,347	4,373,788	-	-	5,271,237	1,698,954	(2,596,403)
1998-99....	1,914,344	235,922	1,678,422	-	-	2,092,280	625,743	(1,039,600)
1999-00....	5,045,859	331,607	4,714,252	-	-	2,415,816	806,293	1,492,143
2000-01....	6,406,420	208,847	6,197,572	145,478	-	4,798,179	1,596,060	(342,145)
2001-02....	8,205,269	208,777	7,996,492	208,285	79,385	5,243,184	1,746,439	719,199
2002-03....	9,024,184	193,982	8,830,203	223,371	181,525	7,327,354	2,443,067	(1,345,116)

[The non-tax revenue represents the unencumbered tax proceeds collected by assessment and not required to be paid to State and local law enforcement agencies.]

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

The excise tax levied under Article 2D. is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990.

Unauthorized substance	Rate	Minimum Quantity Before Tax is Due
Marijuana stems & stalks that have been separated from the plant	\$0.40 for each gram or fraction thereof	More than 42.5 grams
Marijuana <i>other</i> than separated stems and stalks	\$3.50 for each gram or fraction thereof	More than 42.5 grams
Cocaine	\$50.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is sold by weight	\$200.00 for each gram or fraction thereof	7 or more grams
Any other controlled substance that is <i>not</i> sold by weight	\$200.00 for each 10 dosage units or fraction thereof	10 dosage units
Any low-street-value drug that is not sold by weight	\$50.00 for each 10 dosage units or fraction thereof	10 dosage units
Illicit spirituous liquor sold by the drink	\$31.70 for each gallon or fraction thereof	No minimum
Illicit spirituous liquor <i>not</i> sold by the drink	\$12.80 for each gallon or fraction thereof	No minimum
Mash	\$1.28 per gallon or fraction thereof	No minimum
Illicit mixed beverages	\$20.00 on each 4 liters and a proportional sum on lesser quantities	No minimum

When the tax was first imposed, the \$50 rate applicable to cocaine was \$200 per gram, and the \$200 rate applicable to drugs sold by dosage units was \$400. In *Lynn v. West*, the 4th U.S. Circuit Court of Appeals found the tax to be a criminal penalty; as a result, the rates were reduced effective October 31, 1998.

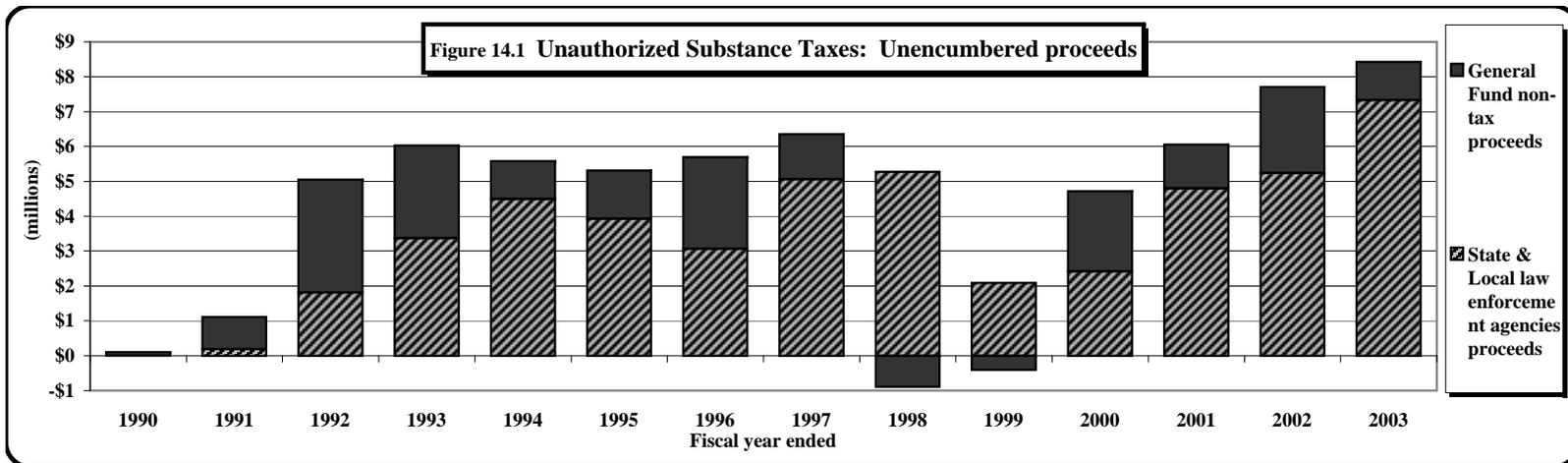


TABLE 15. FRANCHISE TAX COLLECTIONS

[G.S. 105 ARTICLE 3.]

Fiscal year	Franchise Tax Gross Collections							Refunds	Franchise Tax Net Collections Before & After Deductions					Year-over-year % change			
	Taxpayer Type						Total gross collections		Net collections before transfers/ deductions	Municipal share	Admin-istrative costs	Inter-govern-mental/ inter-fund transfers	Net collections to General Fund	Gross collec-tions	Refunds	Net collec-tions	Amount to General Fund
	Railroads	Utilities				Other [Business Corporations, Burial Assns.]											
		Power	Gas	Water & Sewer	Telephone												
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
1988-89....	2,027,796	163,167,076	18,611,848	1,089,121	43,183,698	127,094,282	355,173,821	8,326,721	346,847,101	110,550,321	-----	-----	236,296,780	-0.71%	-38.59%	0.79%	0.65%
1989-90....	2,085,603	198,890,602	20,935,330	1,000,125	31,564,501	132,017,917	386,494,077	3,532,712	382,961,365	120,200,391	-----	-----	262,760,974	8.82%	-57.57%	10.41%	11.20%
1990-91....	see note	172,786,454	17,494,849	1,133,837	30,260,685	155,530,740	377,206,564	4,318,150	372,888,415	see note	-----	-----	372,888,415	-2.40%	22.23%	-2.63%	41.91%
1991-92....	-----	195,157,983	18,782,705	1,232,625	32,582,842	164,487,282	412,243,436	5,290,787	406,952,650	-----	-----	-----	406,952,650	9.29%	22.52%	9.14%	9.14%
1992-93....	-----	193,644,557	24,710,868	1,383,770	37,209,545	167,829,797	424,778,536	4,792,042	419,986,494	-----	-----	-----	419,986,494	3.04%	-9.43%	3.20%	3.20%
1993-94....	-----	210,609,831	25,351,146	1,688,822	41,479,336	166,259,650	445,388,783	6,101,752	439,287,031	-----	-----	-----	439,287,031	4.85%	27.33%	4.60%	4.60%
1994-95....	-----	205,495,676	22,895,854	1,778,328	46,823,558	187,677,761	464,671,177	6,612,189	458,058,989	-----	-----	-----	458,058,989	4.33%	8.37%	4.27%	4.27%
1995-96....	-----	215,875,371	27,862,388	1,680,722	53,305,344	199,691,684	498,415,509	5,797,974	492,617,535	136,699,500	-----	-----	355,918,036	7.26%	-12.31%	7.54%	-22.30%
1996-97....	-----	213,817,850	32,117,604	1,772,439	63,520,237	229,227,144	540,455,275	3,710,620	536,744,655	148,932,981	-----	-----	387,811,674	8.43%	-36.00%	8.96%	8.96%
1997-98....	-----	222,140,457	30,588,059	1,698,843	71,263,563	236,665,442	562,356,363	2,875,187	559,481,176	152,224,621	-----	-----	407,256,555	4.05%	-22.51%	4.24%	5.01%
1998-99....	-----	209,140,488	24,963,783	2,118,785	79,658,102	256,178,503	572,059,661	1,384,056	570,675,605	161,117,265	-----	-----	409,558,340	1.73%	-51.86%	2.00%	0.57%
1999-00....	-----	219,729,256	1,432,790	2,105,502	90,331,696	247,558,483	561,157,726	5,064,362	556,093,364	157,114,167	-----	92,000,000	306,979,197	-1.91%	265.91%	-2.56%	-25.05%
2000-01....	-----	259,592,835	see note	2,178,005	94,249,223	304,505,649	660,525,713	6,006,591	654,519,122	166,087,272	-----	(92,000,000)	580,431,850	17.71%	18.61%	17.70%	89.08%
2001-02....	-----	281,575,454	-----	2,084,385	58,159,018	266,909,430	608,728,287	8,337,902	600,390,385	88,962,299	87,500	65,069,906	446,270,680	-7.84%	38.81%	-8.27%	-23.11%
2002-03....	-----	255,511,612	-----	2,286,030	322,145	301,503,663	559,623,448	6,748,194	552,875,255	123,528,913	43,772	174,565	429,128,005	-8.07%	-19.07%	-7.91%	-3.84%

Detail may not add to totals due to rounding.

Franchise tax rates and bases:

Utility franchise tax:	<u>Rate</u>	<u>Base</u>
Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current.
Gas	-----	Effective July 1, 1999 , sales of piped natural gas became exempt from the franchise tax, and instead, became subject to the piped natural gas excise tax.
Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission.
Sewer	6%	Gross receipts from owning or operating a public sewerage company.
Telephone	-----	Effective January 1, 2002 , telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of 6%.
Business corporations:	\$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)	<u>Three alternate bases:</u> (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) investment in tangible property in NC.
Mutual burial associations:	\$25-\$50 flat tax	Based on membership

1990-91

The railroad franchise tax was repealed effective for taxable years beginning on or after **January 1, 1990**, and railroads became subject to the general business franchise tax.

Net collections of utility gross receipts taxes were significantly lower in 1990-91 compared to 1989-90 due to a law change which accelerated about \$32 million into 1989-90 from 1990-91.

Effective **October 1, 1990**, payments of most utility companies were accelerated from quarterly to monthly; however, a "reverse windfall" did not result.

In fiscal years 1990-91 through 1994-95, local (municipal) shares were not deducted from General Fund tax collections, but were instead, appropriated from the Local Government Tax Reimbursement Fund.

Intergovernmental, inter-fund transfers

In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment transferred the funds from the corporate income tax account into the intended franchise tax account. Gross collection amounts in the above table do not reflect this misassignment so as not to alter taxpayer remittance levels. The *Intergovernmental, inter-fund transfers* and *Net collections to General Fund* columns do reflect the misassignment of the \$92 million payment, reporting the payment in 2000-01 franchise tax net collections deposited into the General Fund instead of in 1999-00.

In fiscal year 2001-02, the State retained \$64,986,530 in allocated municipal utility franchise tax distribution monies to partially offset the budgetary shortfall.

TABLE 16. PUBLIC UTILITY FRANCHISE TAX AND SALES TAX NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2002-2003
[G.S. 105 ARTICLE 3.;ARTICLE 5.]

Collections source	Rate [%]	Base/ tax structure	Net collections and municipal shares																	
			Franchise tax		Sales tax		Excise tax													
			Net collections [\$]	Municipal share [\$]	Net collections [\$]	Municipal share [\$]	Net collections [\$]	Municipal share [\$]												
Power	3.22	Gross receipts derived from furnishing power, electricity, electric lights, or current are subject to a 3.22% tax. [An amount equal to 3.09% of such receipts from sales within municipal boundaries, adjusted for certain statutory formula modifications, are shared with the municipalities.]	255,511,612	125,278,187	-----	-----	-----	-----												
Power	3	Gross receipts derived from sales of electricity to consumers other than to farmers and commercial laundries and dry cleaners (taxed at 2.83%) and to manufacturers (taxed at 2.83% or .17% depending on megawatt hour usage) are subject to a 3% rate.	-----	-----	216,853,583 [reflects 3%,2.83%, .17% rates]	[State retains proceeds]	-----	-----												
Piped natural gas	*	The piped natural gas excise tax is in lieu of a sales and use tax and a percentage gross receipts tax. *Tax rate is based on monthly therm volumes received by the enduser of the gas: <table style="margin-left: 20px; border-collapse: collapse;"> <tr> <td style="padding-right: 20px;"><u>Therm volume</u></td> <td><u>Rate</u></td> </tr> <tr> <td>first 200</td> <td>\$.047</td> </tr> <tr> <td>201-15,000</td> <td>.035</td> </tr> <tr> <td>15,001-60,000</td> <td>.024</td> </tr> <tr> <td>60,001-500,000</td> <td>.015</td> </tr> <tr> <td>over 500,000</td> <td>.003</td> </tr> </table> [A municipality receives an amount equal to 1/2 of the tax attributable to the municipality.]	<u>Therm volume</u>	<u>Rate</u>	first 200	\$.047	201-15,000	.035	15,001-60,000	.024	60,001-500,000	.015	over 500,000	.003	-----	-----	-----	-----	63,307,065	26,598,685
<u>Therm volume</u>	<u>Rate</u>																			
first 200	\$.047																			
201-15,000	.035																			
15,001-60,000	.024																			
60,001-500,000	.015																			
over 500,000	.003																			
Telecommunications [effective 1/1/02]	6	Gross receipts from providing telephone service are subject to a 6% State sales and use tax. Services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services [An amount equal to 18.26% of net collections less a "freeze deduction" adjustment is allocated to eligible municipalities based on a formula.]	-----	-----	363,559,332 [computed]	55,902,142	-----	-----												
Telephone franchise tax (Repealed effective 1/1/02)	3.22	Telecommunications reform legislation repealed the telephone franchise tax and concurrently enacted legislation that consolidated all taxes on telecommunications services into a single State sales rate of 6%. [see Telecommunications] The amount shown as collections from the telephone franchise tax was generated from delinquent taxes and assessments on transactions prior to 1/1/02.	322,145	-----	-----	-----	-----	-----												
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	2,286,030	[State retains proceeds]	-----	-----	-----	-----												
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----	-----	-----												
General business franchise tax assessed on domestic and foreign corporations	*	*Rate is \$1.50 per \$1,000 of the largest of three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) Investment in tangible property in NC. [minimum tax, \$35]	294,580,904	[State retains proceeds]	-----	-----	-----	-----												
Mutual burial associations	**	** \$25 to \$50 flat tax based on membership.	[included in business]	[State retains proceeds]	-----	-----	-----	-----												
Totals			552,700,691	125,278,187	590,022,949	55,902,142	63,307,065	26,598,685												

TABLE 17. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS

[G.S. 113A ARTICLE 12]

Fiscal year	Amount [\$]	Year-over-year change	
		Amount [\$]	% change
1988-89.....	1,524,171	(54,576)	-3.46%
1989-90.....	1,539,842	15,671	1.03%
1990-91.....	1,648,193	108,351	7.04%
1991-92.....	1,621,036	(27,157)	-1.65%
1992-93.....	1,735,073	114,037	7.03%
1993-94.....	1,862,923	127,850	7.37%
1994-95.....	1,919,469	56,546	3.04%
1995-96.....	1,868,680	(50,789)	-2.65%
1996-97.....	1,969,559	100,879	5.40%
1997-98.....	2,100,163	130,604	6.63%
1998-99.....	1,999,452	(100,711)	-4.80%
1999-00.....	1,936,867	(62,585)	-3.13%
2000-01.....	2,047,310	110,443	5.70%
2001-02.....	1,888,634	(158,676)	-7.75%
2002-03.....	1,857,902	(30,732)	-1.63%

Primary forest products tax rates and bases:

The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax.

The rates of the tax vary according to the type of wood and kind of product:

- \$.50 per 1,000 board feet Softwood sawtimber
- \$.40 per 1,000 board feet Hardwood sawtimber
- \$.20 per cord Softwood pulpwood
- \$.12 per cord Hardwood pulpwood

The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Tax was first collected for the quarter ended September 30, 1978.

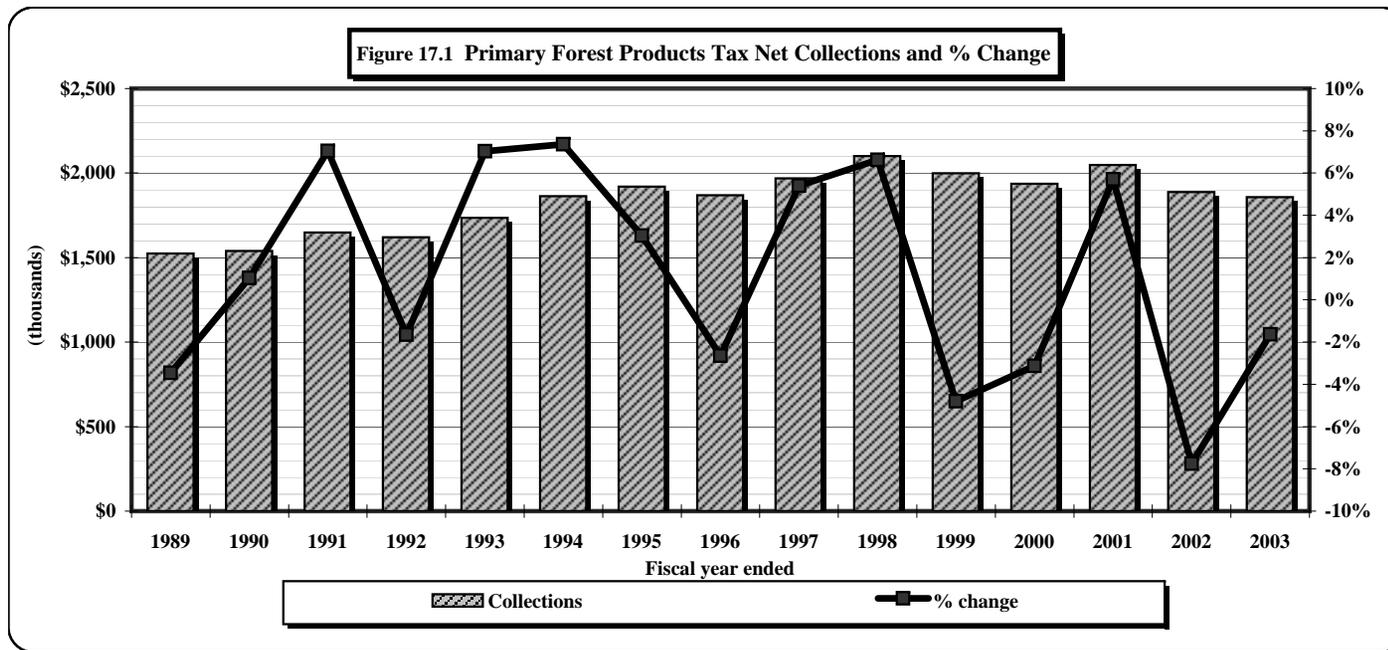


TABLE 18. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[G.S. 113A ARTICLE 12.]

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total computed tax due [\$]
	Number of board feet	Computed tax due [\$.50 per 1,000 board ft.] [\$]	Number of board feet	Computed tax due [\$.40 per 1,000 board ft.] [\$]	Number of cords	Computed tax due [\$.20 per cord] [\$]	Number of cords	Computed tax due [\$.12 per cord] [\$]	
Fiscal year 1998-99									
September 30, 1998	467,792,035	233,896	193,771,250	77,509	708,306	141,661	515,490	61,859	514,925
December 31, 1998	470,475,314	235,238	194,078,198	77,631	810,498	162,100	548,409	65,809	540,778
March 31, 1999	455,502,624	227,751	185,614,023	74,246	727,340	145,468	385,471	46,257	493,721
June 30, 1999	400,406,450	200,203	162,499,658	65,000	600,559	120,112	322,427	38,691	424,006
Total.....	1,794,176,423	897,088	735,963,129	294,385	2,846,703	569,341	1,771,797	212,616	1,973,430
Fiscal year 1999-00									
September 30, 1999	393,628,465	196,814	164,996,379	65,999	653,708	130,742	410,928	49,311	442,866
December 31, 1999	411,571,240	205,786	163,399,060	65,360	750,304	150,061	460,770	55,292	476,498
March 31, 2000	394,708,360	197,354	154,023,499	61,609	486,755	97,351	248,140	29,777	386,091
June 30, 2000	491,122,169	245,561	169,501,141	67,800	727,609	145,522	479,770	57,572	516,456
Total.....	1,691,030,234	845,515	651,920,079	260,768	2,618,376	523,675	1,599,608	191,953	1,821,911
Fiscal year 2000-01									
September 30, 2000	411,177,593	205,589	159,569,581	63,828	733,116	146,623	478,386	57,406	473,446
December 31, 2000	447,228,041	223,614	180,501,768	72,201	811,128	162,226	515,052	61,806	519,847
March 31, 2001	420,987,650	210,494	170,521,627	68,209	707,176	141,435	487,795	58,535	478,673
June 30, 2001	418,343,787	209,172	161,514,978	64,606	657,463	131,493	515,474	61,857	467,127
Total.....	1,697,737,071	848,869	672,107,954	268,843	2,908,883	581,777	1,996,707	239,605	1,939,093
Fiscal year 2001-02									
September 30, 2001	443,147,229	221,574	146,328,765	58,532	731,664	146,333	496,415	59,570	486,008
December 31, 2001	408,268,799	204,134	152,626,251	61,051	720,325	144,065	551,223	66,147	475,397
March 31, 2002	416,949,647	208,475	133,882,269	53,553	654,833	130,967	489,483	58,738	451,732
June 30, 2002	437,407,571	218,704	153,931,895	61,573	613,255	122,651	441,166	52,940	455,867
Total.....	1,705,773,246	852,887	586,769,180	234,708	2,720,077	544,015	1,978,287	237,394	1,869,004
Fiscal year 2002-03									
September 30, 2002	398,262,407	199,131	165,798,315	66,319	602,992	120,598	465,262	55,831	441,880
December 31, 2002	395,349,276	197,675	124,762,657	49,905	730,351	146,070	513,409	61,609	455,259
March 31, 2003	400,772,317	200,386	125,980,770	50,392	692,508	138,502	403,482	48,418	437,698
June 30, 2003	418,035,454	209,018	123,737,559	49,495	665,955	133,191	406,126	48,735	440,439
Total.....	1,612,419,454	806,210	540,279,301	216,112	2,691,806	538,361	1,788,279	214,593	1,775,276

Detail may not add to totals due to rounding.

An assessment is levied on primary forest products harvested from lands within North Carolina to provide a source of funds to finance certain forestry operations. Collections are restricted funds paid directly to the Forest Development Fund.

Tax due does not equal collections for fiscal year because tax is paid during the month following the close of the calendar quarter.

Collections include penalties, interest, assessments, and other miscellaneous payments not included in the computed tax due amounts above.

Tax was first collected for the quarter ended September 30, 1978.

**TABLE 19 . CORPORATE INCOME TAX RATES AND NET COLLECTIONS AND INDIVIDUAL INCOME TAX NET COLLECTIONS AND SALES TAX NET COLLECTIONS
FOR THOSE STATES LEVYING A CORPORATE INCOME TAX
and DISTRICT OF COLUMBIA**

State	State corporate income tax rates and brackets for 2001 income year [apportionment formula for 2003] [Refer to footnotes as applicable.]	Special rates or notes	Population July 1, 2002 (Bureau of Census) [1,000s]	Tax collections for fiscal year 2001-02								
				Corporate income tax			Individual income tax			Sales tax		
				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita	
					Amount [\$1.00]	Rank		Amount [\$1.00]	Rank		Amount [\$1.00]	Rank
Alabama.....	5% [6.5% for 2003] 3 Factor ++	6.5% on financial institutions Federal deductibility	4,487	322,636	71.91	21	2,399,852	534.90	35	1,748,235	389.66	42
Alaska.....	1%>\$0; 2%>\$10K; 3%>\$20K; 4%>\$30K; 5%>\$40K; 6%>\$50K; 7%>\$60K; 8%>\$70K; 9%>\$80K; 9.4%>\$90K 3 Factor ++		644	269,273	418.26	1	-----	-----	-----	-----	-----	-----
Arizona.....	6.968% Double wtd. sales ++	Minimum tax is \$50	5,456	346,280	63.46	27	2,090,645	383.15	39	4,289,778	786.18	9
Arkansas.....	1%>\$0; 2%>\$3K; 3%>\$6K 5%>\$11K; 6%>\$25K; 6.5%>\$100K Double wtd. sales ++	For net incomes exceeding \$100K, 6.5% of entire net income.	2,710	161,021	59.42	31	1,488,250	549.15	33	1,918,140	707.78	13
California.....	8.84% Double wtd. sales ++	10.84% on financial institutions. 6.65% alternative minimum tax rate (2% financial institutions). Minimum tax is \$800.	35,116	5,333,036	151.87	6	33,046,665	941.07	6	23,816,406	678.22	18
Colorado.....	4.63% 3 Factor/Sales & Property ++		4,507	205,217	45.54	40	3,475,760	771.27	15	1,901,972	422.05	41
Connecticut.....	7.5% Double wtd. sales/Sales		3,461	149,454	43.19	42	3,685,244	1,064.94	4	3,043,971	879.63	5
Delaware.....	8.7% 3 Factor		807	251,643	311.68	2	716,647	887.61	10	-----	-----	-----
Florida.....	5.5% Double wtd. sales ++	3.3% alternative minimum tax	16,713	1,218,864	72.93	20	-----	-----	-----	14,408,709	862.12	6
Georgia.....	6% Double wtd. sales		8,560	568,080	66.36	25	6,487,638	757.87	17	4,833,521	564.64	31
Hawaii.....	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K 3 Factor ++	4% capital gains rate, 7.92% on financial institutions.	1,245	52,640	42.28	44	1,111,590	892.92	9	1,612,333	1,295.15	2
Idaho.....	7.6% Double wtd. sales ++	Minimum tax is \$20.	1,341	76,769	57.24	33	842,375	628.11	25	795,384	593.07	27
Illinois.....	4.8% Sales	2.5% income replacement tax.	12,601	2,061,540	163.61	5	6,951,265	551.66	32	6,419,156	509.43	36
Indiana.....	3.4% [8.5% for 2003] Double wtd. sales	4.5% on supplemental income.	6,159	667,162	108.32	11	3,540,819	574.90	29	3,798,490	616.73	24
Iowa.....	6%>\$0; 8%>\$25K; 10%>\$100K 12%>\$250K Sales	5% on financial institutions; 7.2% alternative minimum rate; 50% Federal deductibility	2,937	88,310	30.07	45	1,769,347	602.48	28	1,747,016	594.88	25
Kansas.....	4% 3 Factor ++	3.35% surtax >\$50K; Banks 2.25% + 2.125% surtax >\$25K	2,716	121,931	44.90	41	1,854,848	682.96	20	1,799,485	662.58	20
Kentucky.....	4%>\$0; 5%>\$25K; 6%:\$50K 7%>\$100K; 8.25%>\$250K Double wtd. sales ++		4,093	302,129	73.82	19	2,678,330	654.39	22	2,312,224	564.94	30
Louisiana.....	4%>\$0; 5%>\$25K; 6%:\$50K 7%>\$100K; 8%>\$200K Double wtd. sales	Federal deductibility	4,483	264,419	58.99	32	1,779,506	396.98	38	2,326,873	519.08	35

TABLE 19.-Continued

State	State corporate income tax rates and brackets for 2001 income year [apportionment formula for 2003] [Refer to footnotes as applicable.]	Special rates or notes	Population July 1, 2002 (Bureau of Census) [1,000s]	Tax collections for fiscal year 2001-02								
				Corporate income tax			Individual income tax			Sales tax		
				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita	
					Amount [\$1.00]	Rank		Amount [\$1.00]	Rank		Amount [\$1.00]	Rank
Maine.....	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K Double wtd. sales ++	27% of Federal alternative minimum tax liability.	1,294	77,366	59.77	30	1,072,810	828.77	13	836,134	645.93	22
Maryland.....	7% Double wtd. sales		5,458	359,420	65.85	26	4,704,368	861.90	12	2,690,434	492.92	38
Massachusetts.....	9.5% Double wtd. sales/Sales ++	Franchise tax built into rate (.26% per \$1,000 of income); 10.5% on financial institutions; 10.91% on savings & loan assns. Minimum tax, \$456.	6,428	812,257	126.37	8	7,912,934	1,231.05	2	3,695,874	574.98	28
Michigan.....	2% [1.9% >\$45K for 2003] 90% Sales, 5% Property & Payroll	Single Business Tax (SBT) applies to gross receipts. Must file with gross receipts >\$250K. \$45K deductible. By law, the SBT rate drops .1% annually from its 1998 rate of 2.3% until phased out, but if the Budget Stabilization Fund falls below \$250 million for a fiscal year, the next calendar year's reduction is deferred.	10,050	2,065,241	205.49	4	6,125,270	609.45	26	7,784,308	774.52	10
Minnesota.....	9.8% 75% Sales, 12.5% Property & Payroll	5.8% alternative minimum tax rate. A minimum tax is levied based on Minnesota property, payroll & sales.	5,020	542,771	108.13	12	5,444,715	1,084.67	3	3,740,660	745.19	11
Mississippi.....	3%>\$0; 4%>\$5K; 5%>\$10K Accounting/3 Factor	Franchise tax of \$2.50 per \$1,000 with minimum tax of \$25.	2,872	195,814	68.19	22	985,117	343.03	40	2,340,474	814.99	7
Missouri.....	6.25% 3 Factor/Sales ++	7% on financial institutions; 50% of Federal tax deductible.	5,673	302,301	53.29	35	3,615,417	637.35	24	2,854,718	503.25	37
Montana.....	6.75% 3 Factor ++	7% for corporations filing under a water's edge election. Minimum tax is \$50. Minimum tax for small business corporations is \$10.	909	68,173	74.96	18	517,568	569.10	31	-----	-----	-----
Nebraska.....	5.58%>\$0; 7.81%>\$50K Sales		1,729	107,628	62.24	28	1,153,444	667.05	21	1,069,185	618.32	23
New Hampshire...	8.5%>\$50K 9.25%>\$150K Double wtd. sales	Must file business profits tax if gross receipts exceed \$50K. A business with \$100K in gross receipts or \$50K wages, interest, and dividends is subject to .75% business enterprise tax on total value of wages, interest, and dividends, in which case BPT liability is reduced by sum of BET liability.	1,275	377,313	295.92	3	71,433	56.02	42	-----	-----	-----
New Jersey.....	8.5% [9% for 2003] Double wtd. sales (1)	Rate is 7.5% if entire net income <\$100K. Minimum tax, \$200.	8,590	1,101,296	128.20	7	6,836,992	795.90	14	5,996,839	698.09	14
New Mexico.....	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1million Double wtd. sales ++		1,855	124,327	67.02	23	982,891	529.84	36	1,337,321	720.90	12
New York.....	7.5% Double wtd. sales	Rate fell to 7.5% after 6/30/2001. 2.5% surtax rate.	19,158	2,257,935	117.86	10	25,573,667	1,334.91	1	8,607,718	449.31	39
North Carolina...	6.9% 4 Factor: Property, Payroll & Double wtd. sales		8,320	668,124	80.30	16	7,265,242	873.21	11	3,212,098	386.06	43
North Dakota.....	3%>\$0; 4.5%>\$3K; 6%>\$8K; 7.5%>\$20K; 9%>\$30K; 10.5%>\$50K 3 Factor ++	Financial institutions: 5% + 2% surtax rate; Federal deductibility. Minimum tax, \$50.	634	49,990	78.83	17	199,590	314.76	41	335,613	529.27	34

TABLE 19.-Continued

State	State corporate income tax rates and brackets for 2001 income year [apportionment formula for 2003] [Refer to footnotes as applicable.]	Special rates or notes	Population July 1, 2002 (Bureau of Census) [1,000s]	Tax collections for fiscal year 2001-02								
				Corporate income tax			Individual income tax			Sales tax		
				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita	
					Amount [\$1.00]	Rank		Amount [\$1.00]	Rank		Amount [\$1.00]	Rank
Ohio.....	5.1%>\$0; 8.5%>\$50K 60% Sales, 20% Property & Payroll	For financial institutions, .015 times	11,421	761,050	66.63	24	8,335,554	729.83	18	6,391,475	559.61	32
Oklahoma.....	6% 3 Factor		3,494	173,701	49.72	38	2,286,110	654.35	23	1,529,465	437.78	40
Oregon.....	6.6% Double wtd. sales ++ (2)	Minimum tax, \$10.	3,522	196,257	55.73	34	3,674,962	1,043.57	5	-----	-----	-----
Pennsylvania.....	10% Triple wtd. sales ++	Imposes a 'Capital Stock & Franchise tax.'	12,335	1,198,438	97.16	13	6,734,729	545.98	34	7,330,422	594.27	26
Rhode Island.....	9% 3 Factor	Minimum tax, \$250.	1,070	28,273	26.43	46	823,521	769.84	16	731,597	683.91	16
South Carolina...	5% Double wtd. sales/Sales	4.5% for banks; 6% for savings & loans	4,107	217,327	52.91	37	1,952,498	475.39	37	2,335,170	568.56	29
South Dakota.....	[Applies to banks only.] No state income tax	6%-.25% on a bank's net income. Minimum tax is \$200 per location (banks).	761	40,547	53.28	36	-----	-----	-----	523,001	687.20	15
Tennessee.....	6% [6.5% for 2003] Double wtd. sales ++		5,797	502,977	86.76	15	146,293	25.23	43	4,674,896	806.39	8
Utah.....	5% 3 Factor	Minimum tax, \$100.	2,316	110,989	47.92	39	1,605,310	693.06	19	1,500,278	647.72	21
Vermont.....	7%>\$0; 8.1%>\$10K; 9.2%>\$25K; 9.75%>\$250K 3 Factor	Minimum tax, \$250.	617	37,306	60.50	29	374,445	607.28	27	214,841	348.43	45
Virginia.....	6% Double wtd. sales ++		7,294	308,554	42.31	43	6,710,771	920.10	7	2,799,526	383.84	44
West Virginia.....	9% Double wtd. sales	Business Franchise Tax of \$.70 per \$100 of taxable capital, Minimum tax, \$50.	1,802	220,158	122.18	9	1,034,665	574.22	30	962,756	534.31	33
Wisconsin.....	7.9% Double wtd. sales ++		5,441	521,584	95.86	14	4,973,615	914.07	8	3,695,796	679.22	17
Total 46 states.....	-----	-----	257,278	25,887,521	100.62 a	-----	185,032,712	719.19a	-----	153,962,292	598.43 a	-----
District of Columbia...	9.975% 3 Factor	Includes 5% surtax, Min. tax, \$100. [The ranking shown for District of Columbia merely indicates its relative placement in comparison with the states in the table and does not affect the state rankings.]	571	211,249	369.96	2	1,031,402	1,806.63	1	612,354	1,072.42	3

Sources: U.S. Census Bureau, Governments Division. Table ST-EST2002-01-State Population Estimates: April 1, 2000 to July 1, 2002, Population Division, December 20, 2002 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2002.

+ Federation of Tax Administrators. Sales Tax Institute.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, July 2003 release.

Office of Tax and Revenue, District of Columbia.

Per capita amounts based on midyear population estimates of the Bureau of the Census.

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collection data are for fiscal year ending in 2002.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include \$12,110,709 retained by state to pay for the costs of collecting and distributing local sales taxes.

aWeighted averages computed on collection totals for 46 states levying a corporation income tax.

(1) A 3-factor formula is used for corporations not subject to the corporation business franchise tax.

(2) Effective May 1, 2003, formula weights: 80% sales, 10% property & payroll.

++State has adopted substantial portions of the UDITPA.

TABLE 20. CORPORATION INCOME TAX COLLECTIONS

[G.S. 105 ARTICLE 4, PART 1]

Fiscal year	Corporate Income Tax Gross Collections by Type			Refunds	Corporate Income Tax Net Collections Before & After Reimbursements, Transfers										Year-over-year % change			
	Type of payment		Total gross collections		Net collections before state aid/transfer deductions	State aid/reimbursements paid to local governments to replace revenue lost due to law changes			Intergovernmental and inter-fund transfers			Net collections to General Fund	Income tax collections	Income tax refunds	Net collections before transfers	Amount to General Fund		
	Estimated	Final				(-)	(-)	(-)	(-)	(-)	(-)						(=)	
	[\$]	[\$]				Exclusion of inventories	Homestead Exemption for elderly/disabled	Food stamp purchases	Public School Building Capital Fund	Critical School Facility Needs Fund	Other						General Fund	
1988-89....	561,978,575	272,556,697	834,535,272	43,500,414	791,034,858	158,109,355	-----	-----	60,290,342	10,000,000	-----	562,635,160	11.76%	35.41%	10.70%	-11.35%		
1989-90....	513,836,199	188,247,838	702,084,037	87,419,339	614,664,698	-----	-----	-----	37,593,993	10,000,000	-----	567,070,704	-15.87%	100.96%	-22.30%	0.79%		
1990-91....	452,879,093	121,418,040	574,297,133	72,836,700	501,460,433	-----	-----	-----	-----	-----	-----	501,460,433	-18.20%	-16.68%	-18.42%	-11.57%		
1991-92....	572,135,598	136,398,389	708,533,987	64,669,141	643,864,846	-----	-----	-----	27,669,428	10,000,000	-----	606,195,418	23.37%	-11.21%	28.40%	20.89%		
1992-93....	621,417,691	144,558,506	765,976,197	55,318,669	710,657,528	190,174,078	7,890,753	6,406,639	32,340,599	10,000,000	33,996,932	429,848,526	8.11%	-14.46%	10.37%	-29.09%		
1993-94....	653,642,876	147,015,128	800,658,004	63,397,997	737,260,007	190,174,078	7,890,753	6,406,639	34,972,492	10,000,000	19,385	487,796,660	4.53%	14.61%	3.74%	13.48%		
1994-95....	761,727,732	201,485,093	963,212,825	57,202,958	906,009,866	190,174,078	7,890,753	6,406,639	42,146,058	10,000,000	2,500	649,389,838	20.30%	-9.77%	22.89%	33.13%		
1995-96....	761,517,294	226,295,943	987,813,237	48,534,528	939,278,709	190,174,078	7,890,753	6,406,639	50,966,964	10,000,000	2,500	673,837,774	2.55%	-15.15%	3.67%	3.76%		
1996-97....	878,015,906	207,128,713	1,085,144,619	104,072,444	981,072,175	190,174,088	7,890,753	6,406,639	48,850,120	10,000,000	-----	717,750,574	9.85%	114.43%	4.45%	6.52%		
1997-98....	892,867,397	176,629,904	1,069,497,301	99,356,000	970,141,301	190,174,088	10,637,640	6,406,639	56,584,377	10,000,000	-----	696,338,557	-1.44%	-4.53%	-1.11%	-2.98%		
1998-99....	973,701,900	250,091,221	1,223,793,121	95,209,963	1,128,583,158	190,174,088	10,628,279	6,406,639	62,864,482	10,000,000	-----	848,509,669	14.43%	-4.17%	16.33%	21.85%		
1999-00....	1,028,634,542	247,902,830	1,276,537,372	171,375,542	1,105,161,830	190,174,088	7,890,753	6,406,639	79,448,377	10,000,000	(92,000,000)	903,241,974	4.31%	80.00%	-2.08%	6.45%		
2000-01....	864,206,947	165,320,475	1,029,527,422	213,892,230	815,635,192	95,087,044	7,890,753	6,406,639	48,848,625	10,000,000	187,087,044	460,315,086	-19.35%	24.81%	-26.20%	-49.04%		
2001-02....	705,907,394	193,243,109	899,150,503	230,798,827	668,351,676	190,174,088	see note	6,406,639	44,330,291	10,000,000	8,118,116	409,322,540	-12.66%	7.90%	-18.06%	-11.08%		
2002-03....	836,870,149	201,623,125	1,038,493,274	139,974,050	898,519,224	-----	-----	-----	-----	-----	58,019,400	840,499,824	15.50%	-39.35%	34.44%	105.34%		

Detail may not add to totals due to rounding.

Corporate income tax: An income tax is levied at the rate of 6.9% on the portion of net income allocable to the State. Corporations "doing business" in at least one additional state calculate their North Carolina apportionable income through use of the apportionment formula. Nonapportionable income is directly allocated in accordance with applicable revenue statutes. 'Business income' is defined as all income from transactions and activities that are dependent upon or contribute to the operations of a taxpayer

Rates: Effective year of tax:

7% Effective for tax years 1987 through 1990

7.75% * Effective for tax years 1991 through 1996

*Plus an additional surtax (% of tax liability) as follows:

Tax year 1991: 4% Tax year 1993: 2%

Tax year 1992: 3% Tax year 1994: 1%

7.5% Tax year 1997

7.25% Tax year 1998

7% Tax year 1999

6.9% Tax year 2000 forward

William S. Lee Fees [G.S.105 ARTICLE 3A]

Effective for tax years beginning on or after January 1, 2002, a taxpayer is assessed a fee of \$500 for each credit the taxpayer claims with respect to a location that is in an enterprise tier 3,4, or 5, subject to a maximum fee of \$1,500 per taxpayer per taxable year. The Department of Revenue retains 75% of the fee for costs of administering and auditing the tax credits allowed under Article 3A; the remaining portion of the fee is credited to the Department of Commerce for costs of administering Article 3A.

During fiscal year 2002-03, \$40,875 was credited to the Department of Revenue for administrative costs; \$13,625 was credited to the Department of Commerce.

Apportionment formula: Effective for tax years beginning on or after January 1, 1989, all business income of corporations, except excluded corporations and public utilities, engaged in business activities in North Carolina and at least one other state were required to apportion to this State by use of a formula consisting of the sum of the property factor, the payroll factor, and twice the sales factor divided by four. *Excluded corporation* means any company engaged in business as a building or construction contractor, a securities dealer, loan company or company which receives more than 50% of its ordinary gross income from intangible property; apportionable income of excluded corporations and public utility companies is apportioned by multiplying apportionable income by the sales factor.

Estimated tax payments: Effective for tax years beginning on or after August 1, 1990, corporations expecting to have an income tax liability of \$500 or more for the taxable year were required to remit quarterly payments of the estimated tax. Prior law provided for such payments when the estimated tax was \$5,000 or more

1992-93 Amount of \$33,996,932 recorded as Other transfers includes \$33,994,432 reimbursed to local governments for taxes lost due to the exemption of certain classes of intangible property

2001-02 Other transfers includes a local government reimbursement allocation of \$7,890,753 for Homestead Exemption for elderly/ disabled that was retained by the State due to the budgetary shortfall.

2002-03 Other transfers includes a \$57,869,430 payment to the State Public School Fund.

Intergovernmental, inter-fund transfers

In fiscal year 1999-00, a \$92 million tax payment intended to satisfy a franchise tax liability was misassigned to the corporate income tax account because the payment was unaccompanied by a tax return identifying the tax type. Upon receipt of the tax return in 2000-01, a \$92 million correcting adjustment transferred the funds from the corporate income tax account into the intended franchise tax account. Gross collection amounts in the above table do not reflect this misassignment so as not to alter taxpayer remittance levels. The *Intergovernmental, inter-fund transfers 'Other'* and *Net collections to General Fund* columns do reflect the misassignment of the \$92 million payment, reporting it as 1999-00 corporate net tax collections deposited into the General Fund and as a \$92 million transfer from the corporate income tax account to the franchise tax account in 2000-01 to correctly assign the remittance. In addition to the 2000-01 \$92 million transfer to the franchise tax account, the *Other'* column includes the scheduled April 2001 local government reimbursement allocation of \$95,087,044 for replacement of revenues lost due to the exemption of inventories from the property tax base. The State retained the April 2001 allocation to partially offset the budgetary shortfall. The reimbursement provision was repealed effective July 1, 2002.

Figure 20.1 Corporate Income Tax Collections

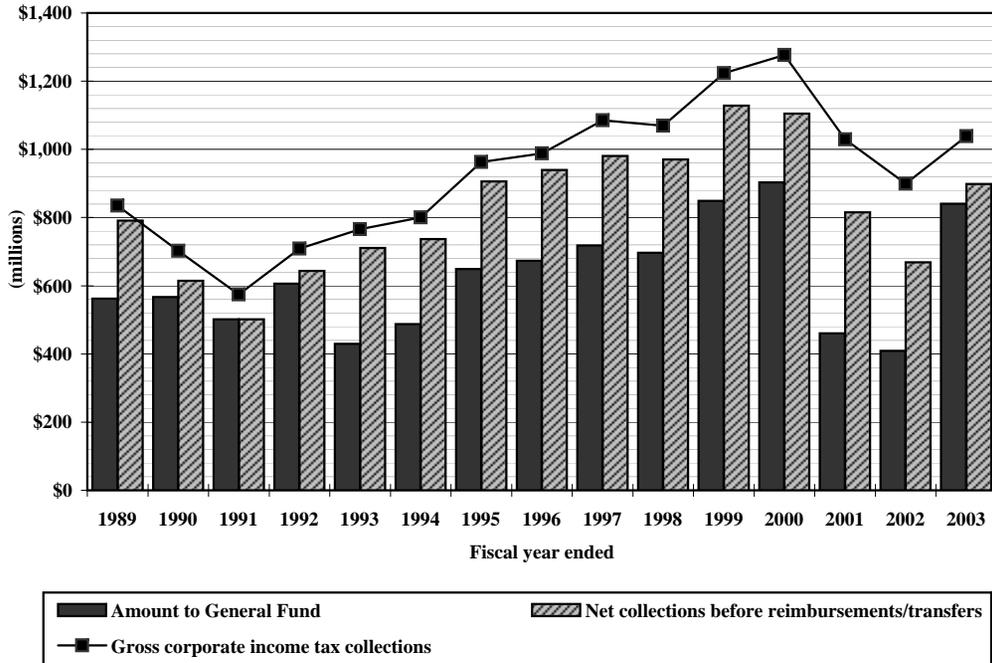


Figure 20.2 Gross Corporate Income Tax Collections by Type

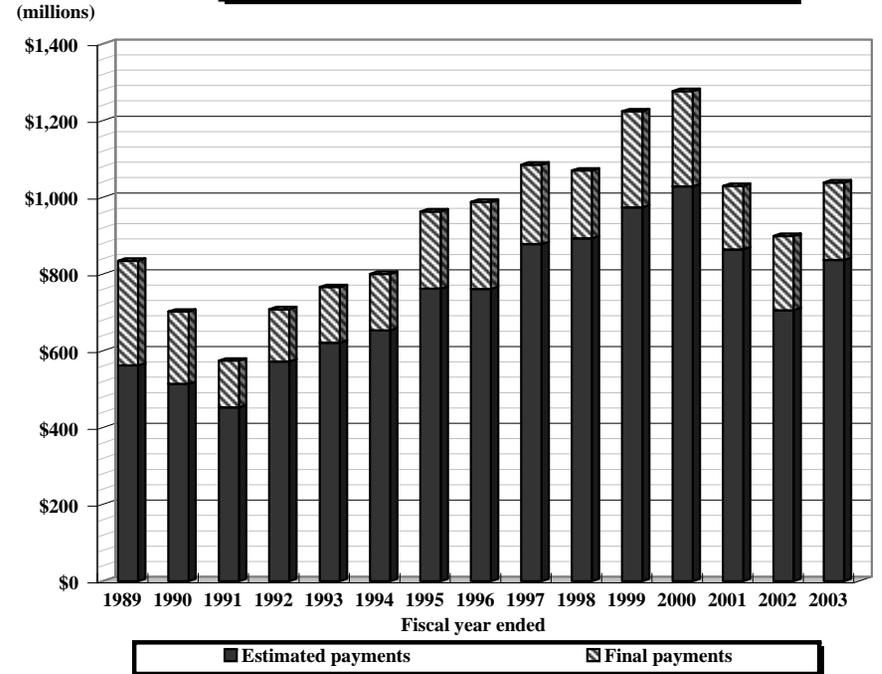


Figure 20.3 Growth Patterns of Corporate Income Tax Collections

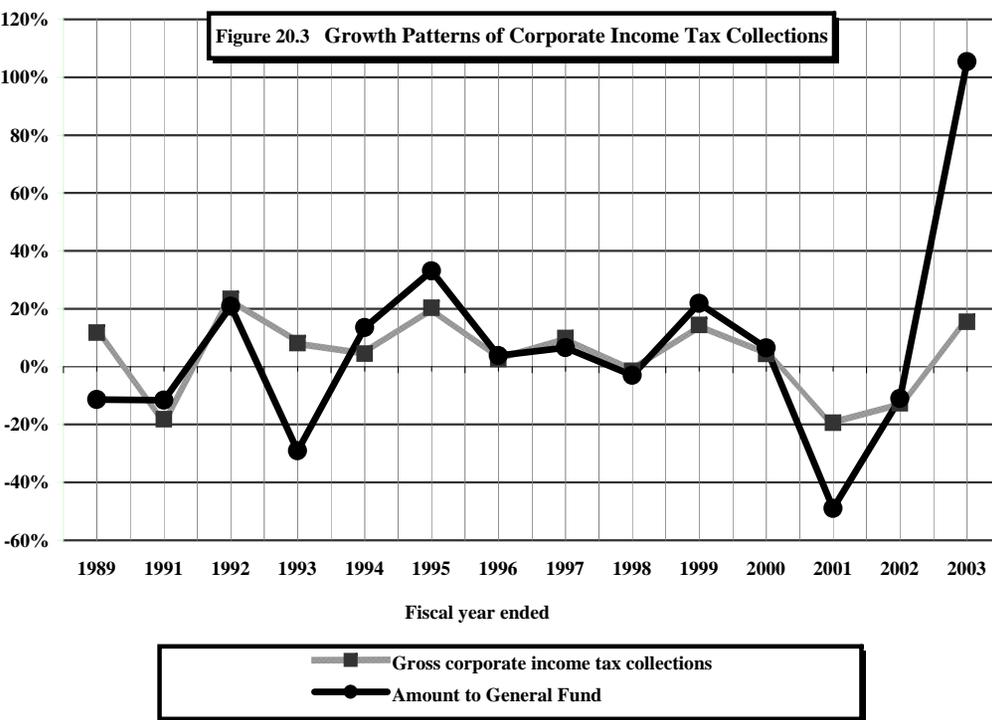


Figure 20.4 Corporate Income Tax Refunds and % Change

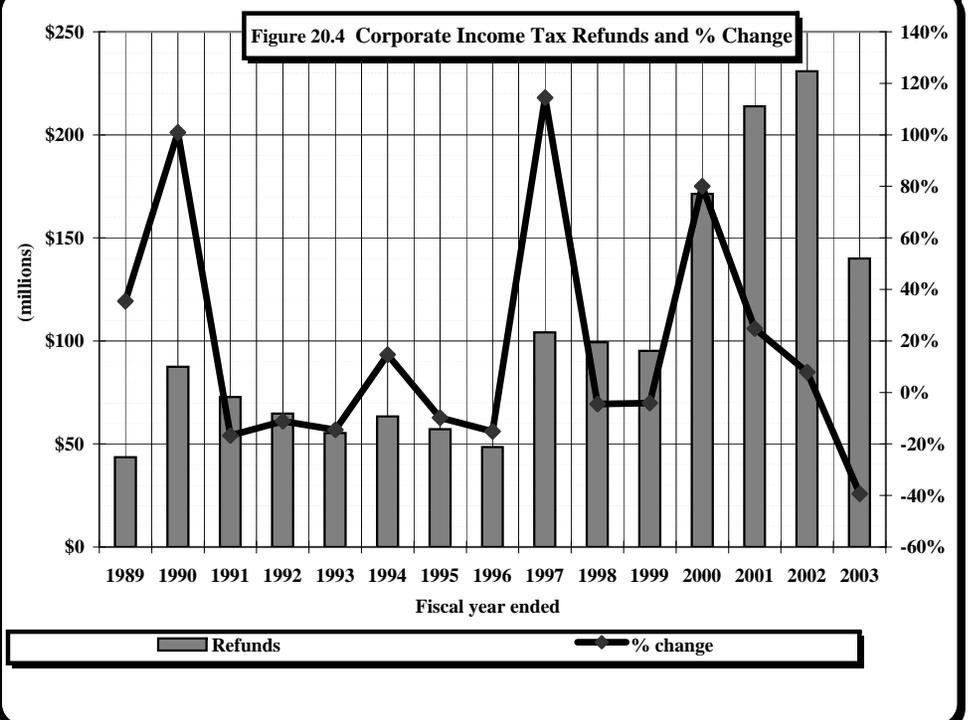


TABLE 21. -Continued

State	Marginal rates and tax brackets for single filers for 2001 income year [Refer to footnotes as applicable]	Individual income tax deduction amounts in effect for 2001 income year				Population July 1, 2002 (Bureau of Census) [1,000s]	Individual income tax collections fiscal year 2002*				Personal Income for calendar year 2001		Individual income tax collections as a percent of personal income	
		Standard	Deduction	Personal Exemptions			Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	Percent	Rank	
				Single	Joint			Single	Dependent					Amount [\$]	Rank
														Percent	Rank
Massachusetts.....	5.6% (12% on certain capital gains)	-----	-----	\$4,400	\$1,000	6,428	7,912,934	1,231	2	248,777,745	38,864	3.18%	5	
Michigan.....	4.2% of FAGI with modification	-----	-----	\$2,900	\$2,900	10,050	6,125,270	609	26	296,480,397	29,629	2.07%	34	
Minnesota.....	5.35%>\$0; 7.05%>\$18,120; 7.85%>\$59,500	\$4,550	\$7,600	\$2,900	\$2,900	5,020	5,444,715	1,085	3	164,784,335	33,059	3.30%	3	
		[Deductions and exemptions tied to Federal tax system; indexed for inflation.]												
Mississippi.....	3%>\$0; 4%>\$5K; 5% >\$10K	\$2,300	\$4,600	\$6,000	\$1,500	2,872	985,117	343	40	61,922,038	21,653	1.59%	39	
Missouri.....	1.5%>\$0; 2%>\$1K; 2.5%>\$2K 3%>\$3K; 3.5%>\$4K; 4%>\$5K 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K	\$4,400	\$7,350	\$2,100	\$1,200	5,673	3,615,417	637	24	159,093,214	28,221	2.27%	28	
		[Deductions and exemptions tied to Federal tax system; indexed for inflation.]												
Montana.....	2%>\$0; 3%>\$2,200; 4%>\$4,300 5%>\$8,600; 6%>\$12,900; 7%>\$17,200 8%>\$21,500; 9%>\$30,200 10%>\$43,100; 11%>\$75,400	\$3,130	\$6,260	\$1,720	\$1,720	909	517,568	569	31	21,769,095	24,044	2.38%	24	
		[Indexed for inflation]												
Nebraska.....	2.51%>\$0; 3.49%>\$2,400 5.01%>\$17K; 6.68%>\$26,500	\$4,550	\$7,600	\$91 tax credit	\$91 tax credit	1,729	1,153,444	667	21	49,642,391	28,861	2.32%	27	
		[\$91 tax credit phased out for AGI >=\$65,000] [Deductions and exemptions tied to Federal tax system; indexed for inflation.]												
New Hampshire....	5% applies to interest/dividend income	-----	-----	\$2,400	-----	1,275	71,433	56	42	42,778,997	33,969	.17%	42	
New Jersey.....	1.4%>\$0; 1.75% >\$10K; 2.45%>\$25K; 3.5%>\$335K; 5.525%>\$40K; 6.37%>\$75K	-----	-----	\$1,000	\$1,500	8,590	6,836,992	796	14	328,742,929	38,625	2.08%	33	
New Mexico.....	1.7%>\$0; 3.2%>\$4K; 4.7%>\$8K; 6%>\$16K; 7.1%>\$28K; 7.9%>\$46K; 8.2%>\$50K	\$4,550	\$7,600	\$2,900	\$2,900	1,855	982,891	530	36	42,260,462	23,081	2.33%	26	
		[Deductions and exemptions tied to Federal tax system; indexed for inflation.]												
New York.....	4%>\$0; 4.5%>\$16K; 5.25%>\$22K; 5.9%>\$26K; 6.85%>\$40K	\$7,500	\$13,000	-----	\$1,000	19,158	25,573,667	1,335	1	684,703,928	35,878	3.73%	2	
North Carolina...	6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8.25%>\$200K (MFJ/QW) 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS)	\$3,000	\$5,000	\$2,500	\$2,500	8,320	7,265,242	873	11	224,093,955	27,308	3.24%	4	
		[Exemptions are based on federal exemptions, adjusted according to income & filing status.]												
North Dakota.....	2.1 %>\$0; 3.92%>\$27,050; 4.34%>\$65,550; 5.04%>\$136,750; 5.54%>\$297,350	\$4,550	\$7,600	\$2,900	\$2,900	634	199,590	315	41	16,421,689	25,798	1.22%	41	
		[Deductions and exemptions tied to Federal tax system; indexed for inflation.]												
Ohio.....	.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K; 5.943%>\$80K; 6.9%>\$100K; 7.5%>\$200K [In the event of a significant budget surplus at the close of the state's fiscal year, the surplus is refunded to taxpayers through a temporary reduction in the income tax rates.]	-----	-----	\$1,150	\$1,150	11,421	8,335,554	730	18	326,876,143	28,699	2.55%	18	
		[Plus additional \$20 tax credit per exemption.]												

TABLE 21. -Continued

State	Marginal rates and tax brackets for single filers for 2001 income year [Refer to footnotes as applicable]	Individual income tax deduction amounts in effect for 2001 income year				Population July 1, 2002 (Bureau of Census) [1,000s]	Individual income tax collections fiscal year 2002*				Personal Income for calendar year 2001		Individual income tax collections as a percent of personal income	
		Standard	Deduction	Personal Exemptions			Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	Percent	Rank	
				Single	Joint			Single	Dependent					Amount [\$]	Rank
														Percent	Rank
Oklahoma.....	.5%>\$0; 1%>\$1K; 2%:\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$6,200; 6%>\$7,700; 6.75%>\$10K [Rates assume filer does not deduct federal income tax liability. If tax is deducted, applicable rates are .5%-10% on income up to \$1K and >\$16K, respectively.]	\$2,000	\$2,000	\$1,000	\$1,000	3,494	2,286,110	654	23	86,549,589	24,945	2.64%	15	
Oregon.....	5%>\$0; 7%>\$2,450; 9%>\$6,100	\$1,800	\$3,000	\$142 tax credit	\$142 tax credit	3,522	3,674,962	1,044	5	98,026,048	28,222	3.75%	1	
		[Indexed for inflation]												
Pennsylvania.....	2.8%	-----	-----	-----	-----	12,335	6,734,729	546	34	378,350,395	30,752	1.78%	36	
Rhode Island.....	26% of federal income tax liability	-----	-----	-----	-----	1,070	823,521	770	16	32,060,552	30,256	2.57%	17	
South Carolina.....	2.5%>\$0; 3%>\$2,310; 4%>\$4,620 5%>\$6,930; 6%>\$9,240; 7%>\$11,550	\$4,550	\$7,600	\$2,900	\$2,900	4,107	1,952,498	475	37	100,901,536	24,840	1.94%	35	
		[Deductions and exemptions tied to Federal tax system; indexed for inflation.]												
Tennessee.....	6% applies to interest/dividend income	-----	-----	\$1,250	-----	5,797	146,293	25	43	154,129,629	26,808	.09%	43	
Utah.....	2.3%>\$0; 3.3%>\$863; 4.2%>\$1,725; 5.2%>\$2,588; 6%>\$3,450; 7%>\$4,313	\$4,550	\$7,600	\$2,175	\$2,175	2,316	1,605,310	693	19	54,763,859	24,033	2.93%	9	
		[75% of federal exemption]												
Vermont.....	24% of federal income tax liability	-----	-----	-----	-----	617	374,445	607	27	17,626,599	28,756	2.12%	31	
Virginia.....	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K	\$3,000	\$5,000	\$800	\$800	7,294	6,710,771	920	7	232,730,432	32,338	2.88%	11	
West Virginia.....	3%>\$0; 4%>\$9,999; 4.5%>\$24,999; 6%>\$39,999; 6.5%>\$59,999	-----	-----	\$2,000	\$2,000	1,802	1,034,665	574	30	41,173,821	22,862	2.51%	20	
Wisconsin.....	4.6%>\$0; 6.15%>\$8,060; 6.5%>\$16,130; 6.75%>\$116,130	\$7,440	\$13,410	\$700	\$700	5,441	4,973,615	914	8	157,831,749	29,196	3.15%	6	
		[Deduction phases out to 0 for single filers at \$70,500; joint filers at \$80,148.]												
Total 43 states.....	-----	-----	-----	-----	-----	239,160	185,032,712	774 a	-----	7,260,895,715	30,360 a	2.55%	-----	
District of Columbia	5%>\$0; 7.5%>\$10K; 9.3%>\$30K	\$2,000	\$2,000	\$1,370	\$1,370	571	1,031,402	1,807	1	23,262,315	40,539	4.43%	1	

Sources: U.S. Census Bureau, Governments Division. Table ST-EST2002-01-State Population Estimates: April 1, 2000 to July 1, 2002, Population Division, December 20, 2002 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2002.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, April 23, 2003 release.

Tax Foundation. State Individual Income Tax Rates as of December 31, 2001; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators.

Office of Tax and Revenue, District of Columbia.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

All dollar amounts are in current dollars (not adjusted for inflation).

The ranking shown for District of Columbia merely indicates its relative placement in comparison with the states in the table and does not affect the state rankings.

aWeighted averages computed on collection totals for 43 states levying a personal income tax.

TABLE 22. INDIVIDUAL INCOME TAX COLLECTIONS
[G.S.105 ARTICLE 4, PART 2.]

Fiscal year	Total gross individual income tax collections [\$]	Refunds [\$]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers					Year-over-year % change				
			Net collections before reimbursements/transfers [\$]	(-) Reserved to be distributed [\$]	(-) Reserves/transfers for administrative fees/costs [\$]	(-) Reimbursements to local governments [\$]	(-) Inter-governmental inter-fund transfers [\$]	(-) Collections to General Fund [\$]	Individual income tax collections	Individual income tax refunds	Net collections before transfers	Amount to General Fund
1988-89.....	3,641,909,123	610,601,566	3,031,307,557	-----	-----	28,440,782	542,906	3,002,323,870	8.54%	7.07%	8.85%	11.74%
1989-90.....	4,018,661,663	582,771,557	3,435,890,105	45,000,000	-----	-----	500,288	3,390,389,817	10.34%	-4.56%	13.35%	12.93%
1990-91.....	4,097,990,558	516,009,540	3,581,981,018	47,000,000	-----	-----	506,868	3,534,474,150	1.97%	-11.46%	4.25%	4.25%
1991-92.....	4,209,151,297	625,667,495	3,583,483,801	-----	-----	-----	466,126	3,583,017,675	2.71%	21.25%	0.04%	1.37%
1992-93.....	4,581,131,864	588,701,807	3,992,430,056	-----	-----	-----	413,664	3,992,016,392	8.84%	-5.91%	11.41%	11.41%
1993-94.....	4,927,359,602	638,832,419	4,288,527,184	-----	-----	33,640,575	380,059	4,254,506,549	7.56%	8.52%	7.42%	6.58%
1994-95.....	5,359,677,624	660,235,043	4,699,442,582	-----	-----	33,640,575	327,273	4,665,474,733	8.77%	3.35%	9.58%	9.66%
1995-96.....	5,764,599,183	834,653,369	4,929,945,814	-----	584,383	128,972,502	353,980	4,800,034,948	7.55%	26.42%	4.90%	2.88%
1996-97.....	6,353,560,136	894,387,246	5,459,172,888	-----	-----	128,972,502	210,126	5,329,990,261	10.22%	7.16%	10.73%	11.04%
1997-98.....	7,126,627,746	968,646,494	6,157,981,252	-----	-----	128,972,502	138,533	6,028,870,217	12.17%	8.30%	12.80%	13.11%
1998-99.....	7,794,920,222	1,059,036,097	6,735,884,126	-----	-----	128,972,502	411,344	6,606,500,278	9.38%	9.33%	9.38%	9.58%
1999-00.....	8,316,517,056	1,106,846,589	7,209,670,466	-----	282,489	128,972,502	309,298	7,080,106,177	6.69%	4.51%	7.03%	7.17%
2000-01.....	8,885,680,514	1,341,199,373	7,544,481,141	-----	937,057	128,972,502	23,229,059	7,391,342,524	6.84%	21.17%	4.64%	4.40%
2001-02.....	8,624,387,711	1,372,786,018	7,251,601,693	-----	5,734,362	128,972,502	(17,735,003)	7,134,629,832	-2.94%	2.36%	-3.88%	-3.47%
2002-03.....	8,533,920,978	1,436,462,191	7,097,458,787	-----	8,438,637	-----	493,278	7,088,526,873	-1.05%	4.64%	-2.13%	-0.65%

Detail may not add to totals due to rounding.

Individual income tax: Effective for tax years beginning on or after January 1, 1989, the starting point in determining North Carolina taxable income is taxable income for federal income tax purposes, subject to certain additions, deductions, and transitional adjustments. Both the North Carolina standard deduction and personal exemption allowance amounts differ from those for federal purposes because the federal amounts are adjusted annually, but North Carolina's are not.

Personal exemption amounts: The personal exemption for North Carolina purposes is \$2,500 for a taxpayer whose federal adjusted gross income is less than the amount shown for his filing status in the chart below; a taxpayer with federal adjusted gross income equal to or more than the threshold amount is allowed a personal exemption amount of \$2,000.

[For tax years 1989 through 1994, the personal exemption amount was \$2,000 regardless of AGI amount; for tax year 1995, the amount increased to \$2,250 subject to the AGI amount; and for tax years 1996 forward, the amount increased to \$2,500 subject to the AGI amount.]

<u>Filing Status</u>		<u>Federal AGI</u>	<u>Tax rates:</u>		<u>Filing Status</u>		<u>Taxable income</u>	<u>Applicable tax rate</u>			
							<u>Over</u>	<u>Up To</u>	<u>2001-2005</u>	<u>1991</u>	<u>Prior to 1991</u>
Married filing jointly/qualifying widow(er)		\$100,000			Married filing jointly/		\$0	\$21,250	6%	6%	6%
Head of household		\$80,000			Qualifying widow(er)		\$21,250	\$100,000	7%	7%	7%
Single		\$60,000					\$100,000	\$200,000	7.75%	7.75%	7%
Married filing separately		\$50,000					\$200,000		8.25% *	7.75%	7%
					Head of household		\$0	\$17,000	6%	6%	6%
							\$17,000	\$80,000	7%	7%	7%
							\$80,000	\$160,000	7.75%	7.75%	7%
							\$160,000		8.25% *	7.75%	7%
					Single		\$0	\$12,750	6%	6%	6%
							\$12,750	\$60,000	7%	7%	7%
							\$60,000	\$120,000	7.75%	7.75%	7%
							\$120,000		8.25% *	7.75%	7%
					Married filing separately		\$0	\$10,625	6%	6%	6%
							\$10,625	\$50,000	7%	7%	7%
							\$50,000	\$100,000	7.75%	7.75%	7%
							\$100,000		8.25% *	7.75%	7%

[Additional standard deduction amounts for taxpayers aged 65 or older or blind]

<u>Filing Status</u>	<u>\$ Value of One Additional Amount</u>
Married filing jointly	\$600
Qualifying widow(er)	\$600
Head of household	\$750
Single	\$750
Married filing separately	\$600

*The 8.25% rate is scheduled to revert to 7.75% effective for tax year 2006 and future years.

TABLE 22.- Continued

Tax credit for dependent children:

A tax credit is allowed for each dependent child for which the taxpayer is allowed to claim a child tax credit on the federal return provided the taxpayer's federal adjusted gross income is less than the threshold amount for the taxpayer's filing status, as reflected below:

<u>Filing Status</u>	<u>Federal AGI</u>	<u>[For tax years 1995 through 2002, the tax credit amount for each dependent child was \$60; for tax year 2003, the amount increased to \$75; for tax year 2004, the amount is \$100.]</u>
Married filing jointly/qualifying widow(er)	\$100,000	
Head of household	\$80,000	
Single	\$60,000	
Married filing separately	\$50,000	

Reserves to be distributed:

Amounts shown in Reserved to be distributed were funds reserved for payment of individual income tax refunds not processed as of June 30th of the respective years.

Reimbursements to local governments:

Amounts shown were payments made to local governments as reimbursement for taxes lost due to intangibles tax exemptions.

Intergovernmental, inter-fund transfers:

In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02, a subsequent transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. Gross individual income tax collections and Net collections before transfers columns do not reflect the transfer of funds so as not to alter the reporting of taxpayer remittance levels. The Intergovernmental inter-fund transfers and Collections to General Fund columns reflect the actual handling of the transfers, reporting the \$18.2 million as an individual income tax account transfer payable to the privilege tax account in 2000-01 and as a transfer receivable from the privilege tax account in 2001-02.

TABLE 23. STATISTICS OF SPECIAL PROGRAMS

For tax year	Special Funds					
	N.C. Candidates Financing Fund		N.C. Nongame and Endangered Wildlife Fund		N.C. Political Parties Financing Fund	
	Taxpayers contributing [#]	Contribution amount [\$]	Taxpayers contributing [#]	Contribution amount [\$]	Taxpayers designating [#]	Contribution amount [\$]
1989.....	6,847	26,633	47,568	479,039	505,935	505,935
1990.....	5,688	23,287	40,642	407,998	424,239	424,239
1991.....	5,422	20,699	39,219	330,458	398,350	398,350
1992.....	4,770	21,811	35,326	325,765	423,991	423,991
1993.....	4,530	17,851	34,671	321,685	380,284	380,284
1994.....	4,596	19,740	34,875	351,240	378,163	378,163
1995.....	4,694	22,303	35,854	366,531	243,033	243,033
1996.....	4,497	22,139	32,905	335,852	196,999	196,999
1997.....	4,721	21,314	30,663	336,469	306,777	306,777
1998.....	4,847	27,367	30,611	354,928	327,481	327,481
1999.....	7,256	47,644	33,325	383,445	380,874	380,874
2000.....	6,447	37,317	31,574	366,837	399,566	399,566
2001.....	6,538	49,055	31,445	426,740	499,697	499,697
2002.....	6,196	91,781	22,735	312,269	495,743	495,743

N.C. Candidates Financing Fund [G.S. 105-269.6] Repealed effective for tax years beginning on or after January 1, 2003.

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the refund to the N.C. Candidates Financing Fund for the use of political campaigns.

N.C. Nongame and Endangered Wildlife Fund [G.S. 105-269.5]

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the refund to the N.C. Nongame and Endangered Wildlife Fund to be used for management, protection, and preservation of wildlife.

N.C. Political Parties Financing Fund [G.S. 105-159.1]

Every taxpayer whose individual income tax liability is at least \$1 for a given tax year, may on the D-400 return, elect to designate \$1 to be contributed to the political party of choice. Election to make this contribution does not affect the taxpayer's income tax liability or refund.

Figure 22.1 Individual Income Tax Collections

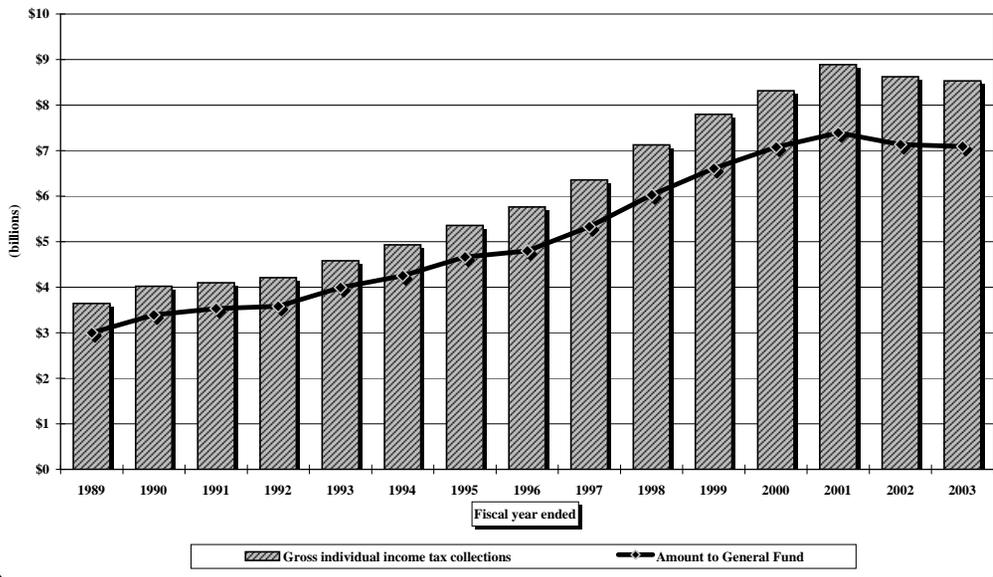


Figure 22.2 Growth Patterns of Individual Income Tax Collections

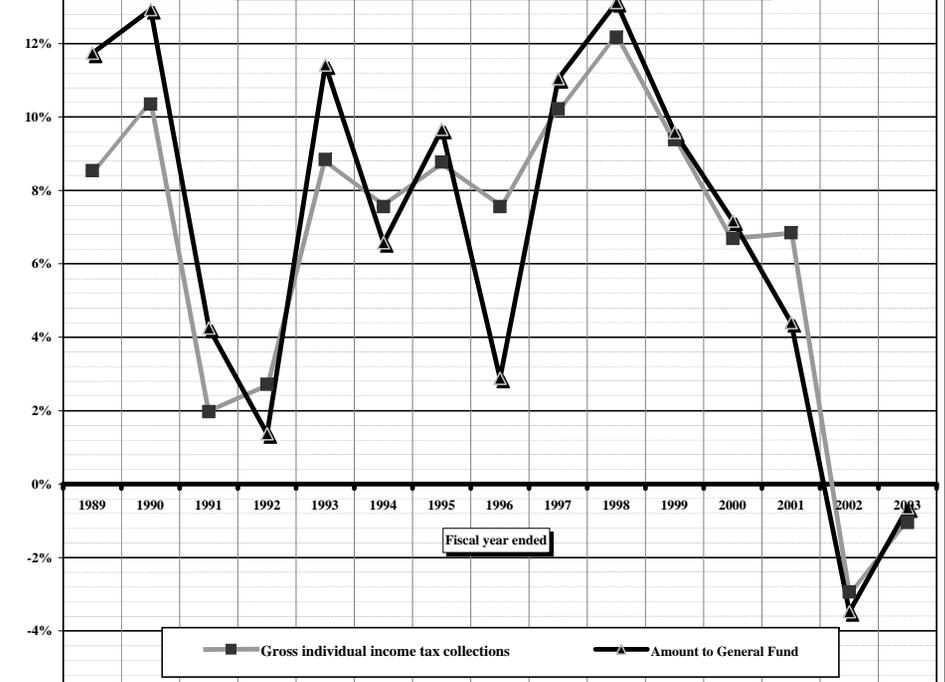


Figure 22.3 Individual Income Tax Refunds and % Change

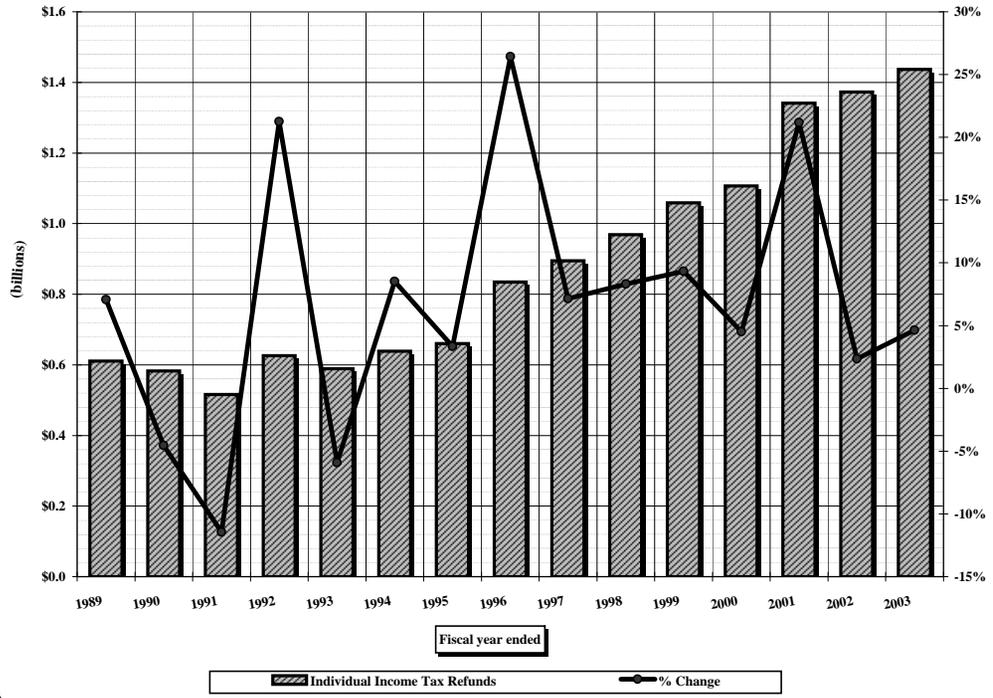


Figure 22.4 Individual Income Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

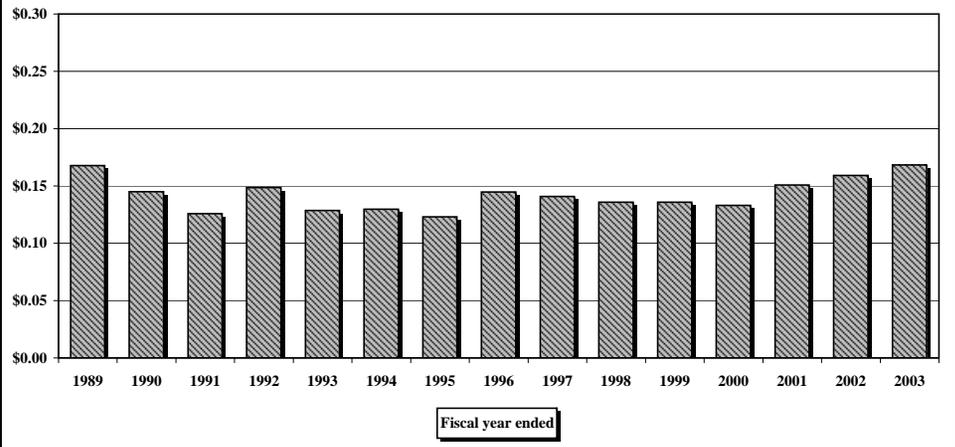


TABLE 24. GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments									Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Estimated payments [\$]	% of total	Annual % change	Final payments [\$]	% of total	Annual % change	Total payments [\$]	Annual % change
	Quarterly payments [\$]	% of total	Annual % change	Monthly payments [\$]	% of total	Annual % change	Accelerated payments [\$]	% of total	Annual % change								
1988-89.....	217,890,364	6.0%	-53.9%	2,741,077,157	75.3%	20.2%	-----	-----	-----	399,934,836	11.0%	14.5%	283,006,764	7.8%	12.0%	3,641,909,123	8.5%
1989-90.....	209,775,876	5.2%	-3.7%	2,897,754,022	72.1%	5.7%	-----	-----	-----	512,290,513	12.7%	28.1%	398,841,250	9.9%	40.9%	4,018,661,663	10.3%
1990-91.....	192,739,065	4.7%	-8.1%	1,891,442,278	46.2%	-34.7%	1,187,455,956	29.0%	100.0%	471,724,009	11.5%	-7.9%	354,629,248	8.7%	-11.1%	4,097,990,558	2.0%
1991-92.....	191,343,403	4.5%	-0.7%	354,951,100	8.4%	-81.2%	2,790,985,335	66.3%	135.0%	491,631,761	11.7%	4.2%	380,239,696	9.0%	7.2%	4,209,151,297	2.7%
1992-93.....	205,716,347	4.5%	7.5%	375,954,593	8.2%	5.9%	3,046,355,669	66.5%	9.1%	572,940,256	12.5%	16.5%	380,164,995	8.3%	0.0%	4,581,131,864	8.8%
1993-94.....	219,361,047	4.5%	6.6%	400,349,912	8.1%	6.5%	3,335,039,140	67.7%	9.5%	580,307,383	11.8%	1.3%	392,302,122	8.0%	3.2%	4,927,359,602	7.6%
1994-95.....	222,383,060	4.1%	1.4%	416,962,682	7.8%	4.1%	3,660,104,518	68.3%	9.7%	621,999,733	11.6%	7.2%	438,227,631	8.2%	11.7%	5,359,677,624	8.8%
1995-96.....	237,591,726	4.1%	6.8%	415,092,795	7.2%	-0.4%	3,915,632,302	67.9%	7.0%	675,537,679	11.7%	8.6%	520,744,681	9.0%	18.8%	5,764,599,183	7.6%
1996-97.....	291,630,335	4.6%	22.7%	458,018,779	7.2%	10.3%	4,171,750,920	65.7%	6.5%	792,178,770	12.5%	17.3%	639,981,330	10.1%	22.9%	6,353,560,136	10.2%
1997-98.....	339,505,906	4.8%	16.4%	486,836,857	6.8%	6.3%	4,549,750,231	63.8%	9.1%	946,046,839	13.3%	19.4%	804,487,913	11.3%	25.7%	7,126,627,746	12.2%
1998-99.....	386,155,608	5.0%	13.7%	559,275,845	7.2%	14.9%	4,937,213,785	63.3%	8.5%	1,020,970,246	13.1%	7.9%	891,304,737	11.4%	10.8%	7,794,920,222	9.4%
1999-00.....	412,458,504	5.0%	6.8%	592,699,461	7.1%	6.0%	5,293,436,732	63.6%	7.2%	1,060,882,141	12.8%	3.9%	957,040,217	11.5%	7.4%	8,316,517,056	6.7%
2000-01.....	445,143,363	5.0%	7.9%	643,784,519	7.2%	8.6%	5,621,970,976	63.3%	6.2%	1,104,543,056	12.4%	4.1%	1,070,238,600	12.0%	11.8%	8,885,680,514	6.8%
2001-02.....	393,555,815	4.6%	-11.6%	666,738,025	7.7%	3.6%	5,762,522,176	66.8%	2.5%	938,690,138	10.9%	-15.0%	862,881,558	10.0%	-19.4%	8,624,387,711	-2.9%
2002-03.....	256,463,211	3.0%	-34.8%	634,478,675	7.4%	-4.8%	5,970,051,356	70.0%	3.6%	871,328,434	10.2%	-7.2%	801,599,302	9.4%	-7.1%	8,533,920,978	-1.0%

Detail may not add to totals due to rounding.

The 1987 General Assembly amended G.S.105-163.6(c1) to require employers withholding an average of \$500 or more of income each month (previously \$3,000 or more) to file and pay the amounts withheld on a monthly basis. The change in the threshold was effective for taxes withheld on or after January 1, 1988.

The 1989 General Assembly rewrote G.S.105-163.15 to increase from 80% to 90% the percentage of an individual's income tax liability that must be paid through withholding and estimated income tax to avoid the penalty for underpayment of estimated income tax. The increase in percentage was effective for tax years beginning on or after January 1, 1990.

The 1990 General Assembly rewrote G.S.105-163.1 to adopt the federal definition of wages subject to income tax withholding and to require employers who average withholding income tax of \$2,000 or more per month (accelerated filers) to file withholding tax reports and remit the tax in accordance with federal guidelines. (Effective January 1, 1991) In an attempt to simplify the payment of withheld taxes, the Internal Revenue Service adopted new regulations effective January 1, 1993, requiring accelerated filers to pay the withheld taxes semi-weekly instead of every three banking days. (Employers were not required to adopt the new system until January 1, 1994.)

Effective January 1, 2002, G.S. 105-163.6(b) was amended to require an employer who withholds an average of less than \$250 of State income taxes from wages each month to file a return and pay the taxes on a quarterly basis; G.S. 105-163.6(c) was amended to require an employer who withholds an average of at least \$250 but less than \$2,000 from wages each month to file a return and pay the taxes on a monthly basis. The amendments lowered the threshold for distinguishing quarterly filers from monthly filers from \$500 to \$250; approximately 70,000 taxpayers were converted from quarterly filers to monthly filers.

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

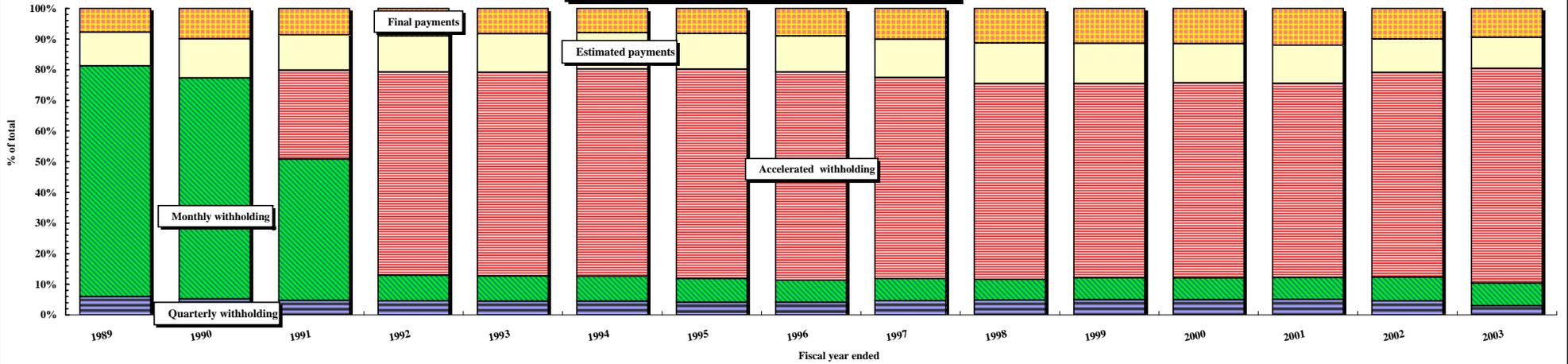


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

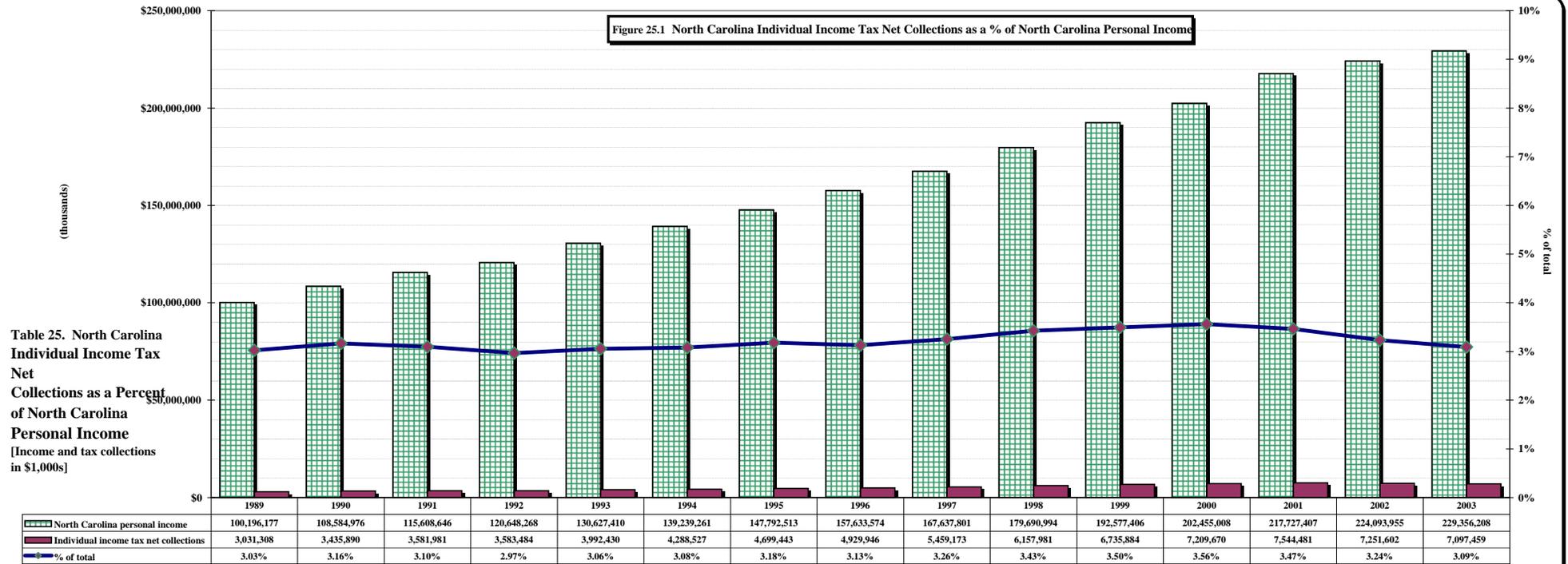


Table 25. North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income [Income and tax collections in \$1,000s]

	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
North Carolina personal income	100,196,177	108,584,976	115,608,646	120,648,268	130,627,410	139,239,261	147,792,513	157,633,574	167,637,801	179,690,994	192,577,406	202,455,008	217,727,407	224,093,955	229,356,208
Individual income tax net collections	3,031,308	3,435,890	3,581,981	3,583,484	3,992,430	4,288,527	4,699,443	4,929,946	5,459,173	6,157,981	6,735,884	7,209,670	7,544,481	7,251,602	7,097,459
% of total	3.03%	3.16%	3.10%	2.97%	3.06%	3.08%	3.18%	3.13%	3.26%	3.43%	3.50%	3.56%	3.47%	3.24%	3.09%

[Personal income is for calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]
 Example: personal income for calendar year 1988 is paired with tax collections for fiscal year 1988-89.

TABLE 26. GENERAL SALES TAX RATES AND NET COLLECTIONS* AND PERSONAL INCOME
FOR THOSE STATES LEVYING A GENERAL SALES TAX and DISTRICT OF COLUMBIA

State	State sales tax rate as of December 31, 2003 [%] +	State sales tax rate as of June 30, 2002 [%]	Population July 1, 2002 (Bureau of Census) [1,000s]	General sales tax collection: fiscal year 2002*			Personal Income for calendar year 2001		Sales tax collections as a percent of total personal income	
				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Amount [\$]	Rank				
Alabama.....	4	4	4,487	1,748,235	390	42	109,387,677	24,477	1.60	37
Arizona.....	5.6	5.6	5,456	4,289,778	786	9	137,331,072	25,878	3.12	7
Arkansas.....	6	5.125	2,710	1,918,140	708	13	61,303,612	22,750	3.13	6
California.....	7.25	6	35,116	23,816,406	678	18	1,129,868,238	32,655	2.11	28
Colorado.....	2.9	2.9	4,507	1,901,972	422	41	148,238,613	33,455	1.28	42
Connecticut.....	6	6	3,461	3,043,971	880	5	145,547,796	42,377	2.09	29
Florida.....	6	6	16,713	14,408,709	862	6	475,606,702	29,048	3.03	9
Georgia.....	4	4	8,560	4,833,521	565	31	239,753,556	28,523	2.02	31
Hawaii.....	4	4	1,245	1,612,333	1,295	2	35,625,115	29,034	4.53	1
Idaho.....	6	5	1,341	795,384	593	27	32,362,804	24,506	2.46	14
Illinois.....	6.25	6.25	12,601	6,419,156	509	36	413,043,768	32,990	1.55	38
Indiana.....	6	5	6,159	3,798,490	617	24	168,621,697	27,522	2.25	24
Iowa.....	5	5	2,937	1,747,016	595	25	79,822,447	27,225	2.19	25
Kansas.....	5.3	4.9	2,716	1,799,485	663	20	76,828,166	28,432	2.34	17
Kentucky.....	6	6	4,093	2,312,224	565	30	101,222,546	24,878	2.28	21
Louisiana.....	4	4	4,483	2,326,873	519	35	109,317,405	24,454	2.13	27
Maine.....	5	5	1,294	836,134	646	22	34,491,316	26,853	2.42	15
Maryland.....	5	5	5,458	2,690,434	493	38	190,014,792	35,279	1.42	41
Massachusetts.....	5	5	6,428	3,695,874	575	28	248,777,745	38,864	1.49	39
Michigan.....	6	6	10,050	7,784,308	775	10	296,480,397	29,629	2.63	12
Minnesota.....	6.5	6.5	5,020	3,740,660	745	11	164,784,335	33,059	2.27	23
Mississippi.....	7	7	2,872	2,340,474	815	7	61,922,038	21,653	3.78	3
Missouri.....	4.225	4.225	5,673	2,854,718	503	37	159,093,214	28,221	1.79	35
Nebraska.....	5.5	5	1,729	1,069,185	618	23	49,642,391	28,861	2.15	26
Nevada.....	6.50	6.50	2,173	2,070,013	952	3	63,200,370	30,128	3.28	4
New Jersey.....	6	6	8,590	5,996,839	698	14	328,742,929	38,625	1.82	34
New Mexico.....	5	5	1,855	1,337,321	721	12	42,260,462	23,081	3.16	5
New York.....	4.25	4	19,158	8,607,718	449	39	684,703,928	35,878	1.26	43
North Carolina.....	4.5	4.5	8,320	3,212,098	386	43	224,093,955	27,308	1.43	40
North Dakota.....	5	5	634	335,613	529	34	16,421,689	25,798	2.04	30
Ohio.....	6	5	11,421	6,391,475	560	32	326,876,143	28,699	1.96	32
Oklahoma.....	4.5	4.5	3,494	1,529,465	438	40	86,549,589	24,945	1.77	36
Pennsylvania.....	6	6	12,335	7,330,422	594	26	378,350,395	30,752	1.94	33
Rhode Island.....	7	7	1,070	731,597	684	16	32,060,552	30,256	2.28	21
South Carolina.....	5	5	4,107	2,335,170	569	29	100,901,536	24,840	2.31	20
South Dakota.....	4	4	761	523,001	687	15	20,145,602	26,566	2.60	13
Tennessee.....	7	6	5,797	4,674,896	806	8	154,129,629	26,808	3.03	9
Texas.....	6.25	6.25	21,780	14,559,504	668	19	608,465,986	28,472	2.39	16
Utah.....	4.75	4.75	2,316	1,500,278	648	21	54,763,859	24,033	2.74	11
Vermont.....	6	5	617	214,841	348	45	17,626,599	28,756	1.22	44
Virginia.....	3.5	3.5	7,294	2,799,526	384	44	232,730,432	32,338	1.20	45
Washington.....	6.5	6.5	6,069	7,904,003	1,302	1	191,644,569	31,976	4.12	2
West Virginia.....	6	6	1,802	962,756	534	33	41,173,821	22,862	2.34	17
Wisconsin.....	5	5	5,441	3,695,796	679	17	157,831,749	29,196	2.34	17
Wyoming.....	4	4	499	445,479	893	4	14,608,814	29,587	3.05	8
Total 45 states.....	-----	-----	280,642	178,941,291	638 ^a	-----	8,446,370,050	30,097 ^a	2.12	-----
District of Columbia.....	5.75	5.75	571	612,354	1,072	3	23,262,315	40,740	2.63	12

Sources: U.S. Census Bureau, Governments Division. Table ST-EST2002-01-State Population Estimates: April 1, 2000 to July 1, 2002, Population Division, December 20, 2002 release.

U.S. Census Bureau, Governments Division, State Government Tax Collections: 2002.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, April 23, 2003 release.

+ Federation of Tax Administrators. Sales Tax Institute.

Office of Tax and Revenue, District of Columbia. The ranking shown for District of Columbia merely indicates its relative placement in comparison with the states in the table and does not affect state rank.

Per capita amounts based on midyear population estimates of the Bureau of the Census. Per capita personal income is total personal income divided by total midyear population.

All dollar amounts are in current dollars (not adjusted for inflation).

^aWeighted averages computed on collection totals for 45 states levying a general state sales tax.

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collection data are for fiscal year ending in 2002. Income data are for calendar year ending December 31, 2001.

**Data for some states include state-collected local sales tax. North Carolina sales tax data include \$12,110,709 retained by state to pay for the costs of collecting and distributing local sales taxes.

TABLE 27 . STATE SALES AND USE TAX COLLECTIONS
[G.S. 105 ARTICLE 5]

Fiscal year	State sales and use tax gross collections [\$]	Refunds [\$]	Sales and Use Tax Reimbursements, Distributions, and Transfers					Net collections to General Fund [\$]	Year-over-year % change			
			Net collections before reimbursements/transfers [\$]	(-) State aid/local government distributions [\$]	(-) Refund of local sales & use tax paid by state agencies [\$]	(-) Reserves/transfers for administrative fees/costs [\$]	(-) Inter-governmental inter-fund transfers [\$]		Gross collections	Refunds	Net collections before transfers	Amount to General Fund
1988-89.....	1,769,663,664	67,552,949	1,702,110,715	5,125,594	-----	5,341,708	9,918,645	1,681,724,768	6.20%	13.50%	2.10%	8.13%
1989-90.....	1,849,170,386	75,197,481	1,773,972,905	-----	-----	5,424,636	5,830,282	1,762,717,987	4.49%	11.32%	4.22%	4.82%
1990-91.....	1,772,243,326	81,083,038	1,691,160,288	-----	-----	5,813,635	3,005,771	1,682,340,881	-4.16%	7.83%	-4.67%	-4.56%
1991-92.....	2,275,072,533	95,191,915	2,179,880,618	-----	8,839,546	6,940,320	2,738,207	2,161,362,545	28.37%	17.40%	28.90%	28.47%
1992-93.....	2,482,826,074	120,533,449	2,362,292,625	-----	8,570,512	5,917,665	3,731,117	2,344,073,330	9.13%	26.62%	8.37%	8.45%
1993-94.....	2,728,741,000	130,608,384	2,598,132,616	-----	9,127,648	5,622,676	4,536,053	2,578,846,239	9.90%	8.36%	9.98%	10.02%
1994-95.....	2,942,188,758	136,985,792	2,805,202,966	-----	11,091,410	6,668,989	5,759,177	2,781,683,390	7.82%	4.88%	7.97%	7.87%
1995-96.....	3,128,746,877	146,931,141	2,981,815,736	-----	8,459,963	8,661,312	6,561,649	2,958,132,813	6.34%	7.26%	6.30%	6.34%
1996-97.....	3,320,848,414	163,026,308	3,157,822,106	-----	13,321,040	9,178,351	7,649,271	3,127,673,443	6.14%	10.95%	5.90%	5.73%
1997-98.....	3,465,824,631	180,716,290	3,285,108,341	-----	10,841,574	10,059,505	8,835,214	3,255,372,048	4.37%	10.85%	4.03%	4.08%
1998-99.....	3,617,449,828	210,049,552	3,407,400,276	-----	10,921,878	10,292,859	9,978,875	3,376,206,664	4.37%	16.23%	3.72%	3.71%
1999-00.....	3,634,324,711	242,244,229	3,392,080,483	-----	14,179,227	11,960,594	11,042,953	3,354,897,708	0.47%	15.33%	-0.45%	-0.63%
2000-01.....	3,715,078,723	242,973,809	3,472,104,914	-----	12,471,836	11,868,450	12,206,053	3,435,558,577	2.22%	0.30%	2.36%	2.40%
2001-02.....	4,017,194,236	264,566,631	3,752,627,605	9,704,764	11,055,005	12,340,709	13,757,295	3,705,769,832	8.13%	8.89%	8.08%	7.87%
2002-03.....	4,300,424,840	282,959,217	4,017,465,623	55,183,726	11,013,787	13,204,065	15,242,166	3,922,821,877	7.05%	6.95%	7.06%	5.86%

Detail may not add to totals due to rounding.

State sales and use tax rates and bases:

The general State sales and use tax rate of 4.5% applies to purchases of tangible commodities, room and cottage rentals, and laundry and dry cleaning services and is scheduled to revert to 4% effective July 1, 2005.

All telecommunications services, including interstate, are taxed at 6%. Effective January 1, 2002, prepaid telephone calling arrangements were made subject to the general rate of 4.5%.

Sales of aircraft, boats, railway cars, locomotives, mobile classrooms, and mobile offices are taxable at a 3% rate with a maximum tax per article of \$1,500.

Manufactured (mobile) homes are taxed at a 2% rate with a maximum tax of \$300 per section. Modular homes are taxed at a 2.5% rate effective January 1, 2004.

Direct-to-home satellite service in this State is taxed at a rate of 5%. The sale of spirituous liquor other than mixed beverages is subject to a State rate of 6%.

Sales of electricity for residential use are taxed at 3%; sales of electricity to manufacturers, farmers, and commercial laundries and dry cleaners for business purposes are subject to a 2.83% rate.

The *Reserves/transfers for administrative fees/costs* column includes the State retained portion of the local government sales tax collections for defraying the cost of administering the tax.

The monies are deposited into the General Fund as non-tax revenue along with the amounts recorded in the *Refund of local sales & use tax paid by state agencies* column.

The *State aid/local government distributions* column includes \$5,125,594 for reimbursement to local governments for taxes lost due to food stamp purchases. The \$9,704,764 and \$55,183,726 amounts are the municipal shares of the telecommunications tax. Due to enactment of the tax on January 1, 2002, the 2001-02 amount is for less than a full year.

Changes in State sales tax rates by year

1989-90 Effective August 1, 1989, the maximum tax per article applicable to aircraft, railway, boats, etc. increased from \$300 to \$1,500; the \$300 limit remained for motor vehicles.

Effective October 1, 1989, retail sales of motor vehicles became exempt from sales tax and, instead, became subject to the 3% rate of highway use tax under Article 5A of G.S. Chapter 105, with certain exceptions, and a maximum tax of \$1,000 on any one motor vehicle. Prior to the law change, motor vehicles were subject to a 2% State sales and use tax rate with a maximum tax of \$300. Collections of the 2% sales tax on motor vehicles are included in collections for 1988-89; collections for 1989-90 include less than a full year's collections due to the law change. Concurrently, lessors of motor vehicles were given the option of either paying the highway use tax on the purchase price of the vehicles to be leased or collecting and remitting sales tax on the lease receipts at a rate of 8% for the first 90 continuous days of vehicle rental to the same person; after 90 days the rate would revert to 3%. Proceeds from the 8% levy are included in collections beginning with fiscal year 1989-90; proceeds from the 3% levy are not included.

TABLE 27. -Continued

1991-92

Effective July 16, 1991, the general State rate increased from 3% to 4%.
 Effective July 16, 1991, the rate applicable to purchases of aircraft, boats, railway cars, and locomotives increased from 2% to 3%; the \$1,500 maximum tax per article remained unchanged.

1996-97

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.
 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

1998-99

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.
 Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

1999-00

Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02

Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
 Effective October 16, 2001, the general State rate increased from 4% to 4.5%.
 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.
 Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.
 Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

TABLE 28. STATE PER CAPITA GROSS SALES AND USE TAX COLLECTIONS AND PER CAPITA PERSONAL INCOME

	Fiscal year ended													
	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2002	2003
Per capita gross sales & use tax collections	\$273	\$282	\$266	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$457	\$490	\$517
Per capita personal	\$15,461	\$14,357	\$17,348	\$17,784	\$17,614	\$19,770	\$20,563	\$21,462	\$22,350	\$23,468	\$24,661	\$25,468	\$27,308	\$27,566

[Personal income amounts are on a calendar year basis; tax collections are on a fiscal year-July-June basis.]

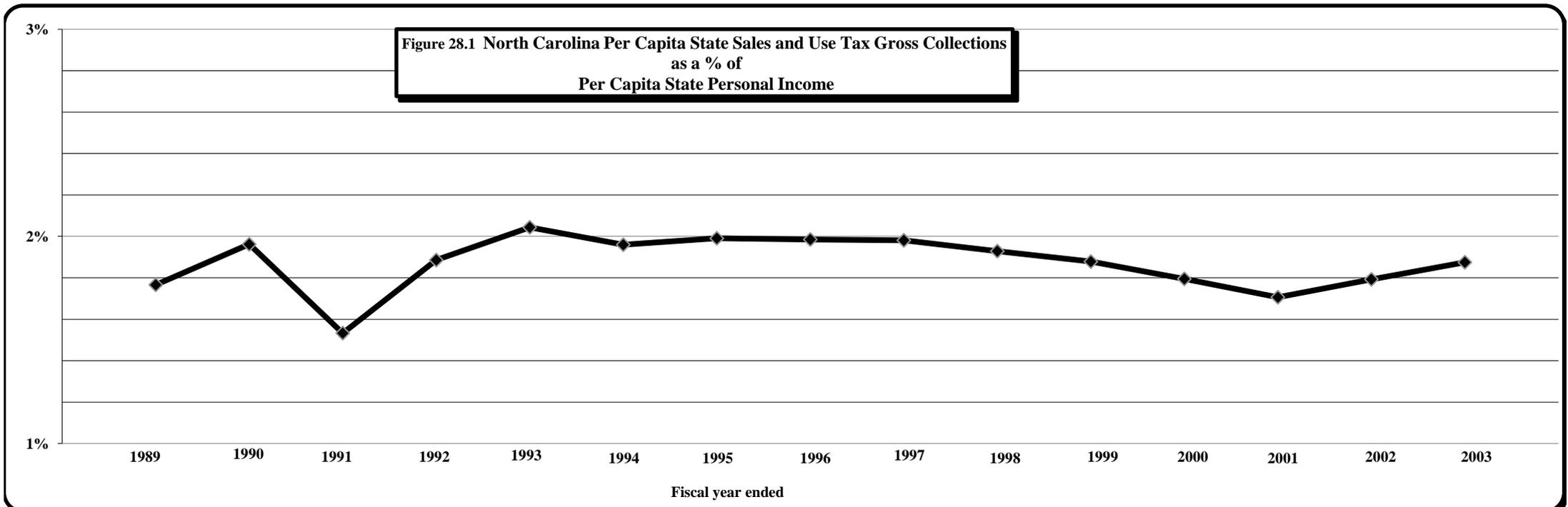


Figure 27.1 State Sales & Use Tax Gross Collections and Refunds



Figure 27.2 Year-Over-Year % Change in Gross Collections and Refunds

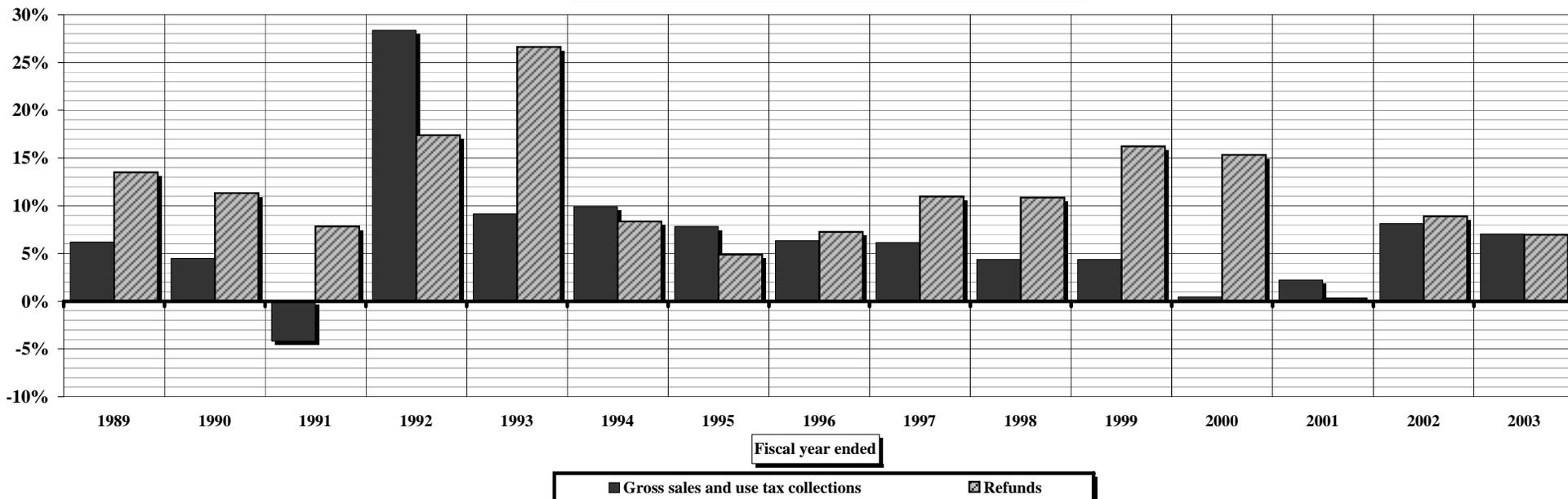


TABLE 29 . STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE
PER ONE CENT OF TAX

Fiscal year	State sales and use tax gross collections [\$]	State sales and use tax gross collections taxed at general rate [\$]	State sales and use tax general rate [Percent]	Computed State sales and use tax collections per 1 cent of tax [\$]
1988-89.....	1,764,321,956	1,349,170,897	3%	449,724,000
1989-90.....	1,843,745,750	1,439,331,403	"	479,777,000
1990-91.....	1,766,429,691	1,447,854,557	"	482,618,000
1991-92.....	2,259,992,667	1,906,213,849	3%, 4%	486,598,000
1992-93.....	2,468,337,897	2,182,195,864	4%	545,549,000
1993-94.....	2,713,990,677	2,315,392,256	"	578,848,000
1994-95.....	2,924,428,360	2,520,788,438	"	630,197,000
1995-96.....	3,111,625,603	2,678,104,821	"	669,526,000
1996-97.....	3,298,349,023	2,741,951,991 <i>107,622,156</i>	"	685,488,000
1997-98.....	3,444,923,553	2,711,976,745 <i>265,940,636</i>	"	677,994,000
1998-99.....	3,596,235,091	2,935,215,573 <i>175,719,656</i>	"	733,804,000
1999-00.....	3,608,884,890	3,117,512,988	"	779,378,000
2000-01.....	3,690,738,438	3,201,778,667	"	800,445,000
2001-02.....	3,994,007,200	3,397,612,545	4%,4.5%	784,490,000
2002-03.....	4,291,189,572	3,559,693,832	4.5%	791,043,000

[Collections for any given period may reflect multiple State general rates. The *Computed State sales and use tax collections per 1 cent of tax* amounts computed for 1991-92 and 2001-02 have been adjusted to account for the timing of rate change implementation. Tax collections generated from rates less than the general rate (preferential rates) and rates greater than the general rate (6% telecommunications services, 6% spirituous liquor, and 5% direct-to-home satellite) are not included in the computations of collections per 1 cent of tax; amounts shown in italics for 1996-97 through 1998-99 are collections of State sales and use taxes generated from food purchased for home consumption at the 3% or 2% rate and are not included in the computations of collections per 1 cent tax. Collections do not include state retained portions of local sales and use tax collections or refunds of local sales taxes to state agencies. Major legislative changes affecting the tax base subject to the *general rate* and food purchased for home consumption are noted below.]

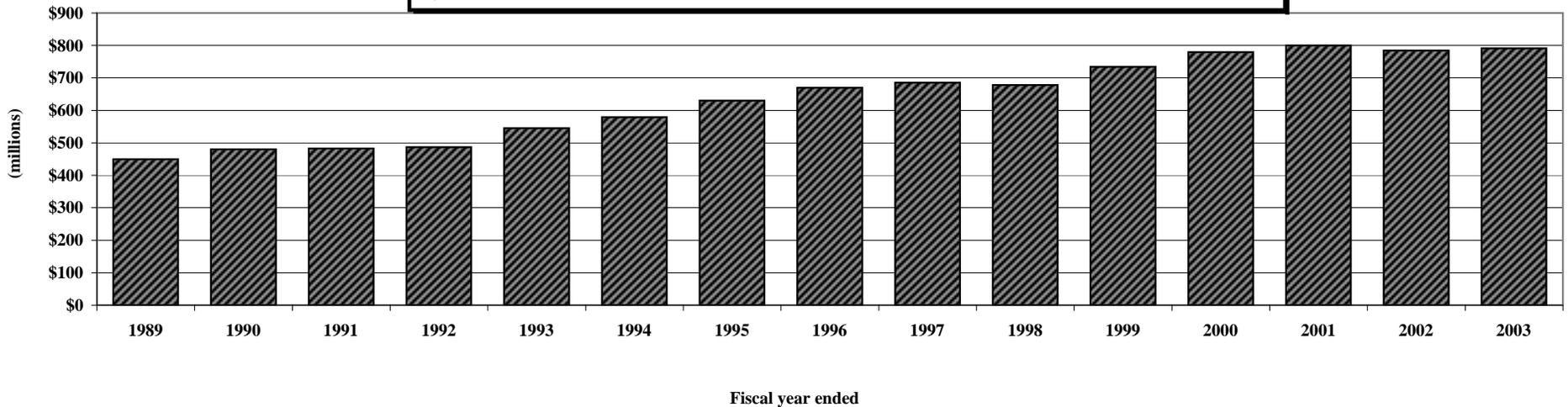
The State general rate increased from 3% to 4% effective for sales made on or after July 16, 1991.

Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

The State general rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001.

Figure 29.1 Sales and Use Tax Gross Collections Generated from the State General Rate Per 1 Cent of Tax



STATE SALES AND USE TAX STATISTICS

Figure 30.1 State Per Capita Gross Collections: Individual Income Tax and Sales & Use Tax

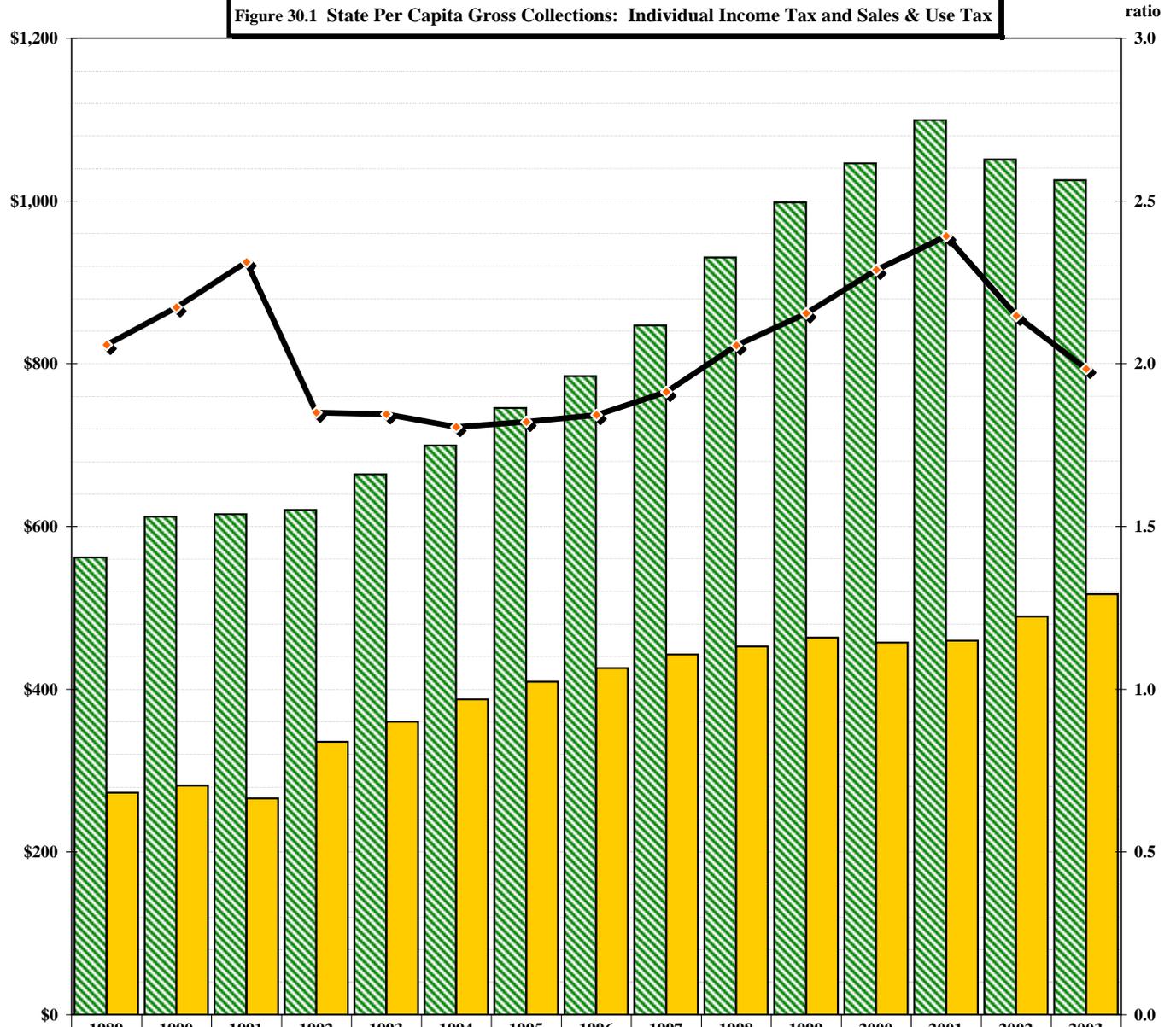


Table 30. State Per Capita Gross Collections: Individual Income Tax and Sales and Use Tax

Per capita gross individual income tax collections	\$562	\$612	\$615	\$620	\$664	\$700	\$746	\$785	\$847	\$931	\$998	\$1,046	\$1,099	\$1,051	\$1,026
Per capita gross sales & use tax collections	\$273	\$282	\$266	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$457	\$460	\$490	\$517
Ratio of per capita income tax to per capita sales & use tax	2.1	2.2	2.3	1.9	1.8	1.8	1.8	1.8	1.9	2.1	2.2	2.3	2.4	2.1	2.0

TABLE 31 . STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS
[G.S. 105 ARTICLE 5]

Business groups	Fiscal year									
	1988-1989		1989-1990		1990-1991		1991-1992		1992-1993	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	55,821,444	3.2%	57,257,919	3.1%	56,024,860	3.2%	75,404,501	3.3%	81,978,961	3.3%
Automotive:	251,004,693	14.2%	165,987,037	9.0%	105,910,238	6.0%	136,953,451	6.1%	140,374,492	5.7%
Motor vehicle dealers.....	16,683,291	0.9%	16,896,120	0.9%	15,167,733	0.9%	19,834,347	0.9%	20,330,625	0.8%
Airplanes, boats - (3%) rate.....	167,852,902	9.5%	77,114,315	4.2%	17,347,382	1.0%	23,487,492	1.0%	20,786,371	0.8%
Manufactured home (mobile home) dealers.....	[included in		269,746	0.0%	354,217	0.0%	532,373	0.0%	507,674	0.0%
Manufactured home (mobile home)-(2%) rate... [see notes for applicable rates]	airplanes and		[included in		[included in		[included in		[included in	
Modular home-(2% rate; 2.5% eff 1-1-04)	boats group]		airplanes and boats group]		airplanes and boats group]		airplanes and boats group]		airplanes and boats group]	
Other automotive.....	66,468,498	3.8%	71,706,856	3.9%	73,040,906	4.1%	93,099,239	4.1%	98,749,822	4.0%
Food.....	384,899,509	21.8%	406,680,704	22.1%	418,682,811	23.7%	556,169,462	24.6%	593,886,077	24.1%
Furniture.....	69,218,012	3.9%	71,098,127	3.9%	69,451,025	3.9%	88,455,439	3.9%	100,672,961	4.1%
General merchandise.....	267,599,029	15.2%	295,641,124	16.0%	298,058,668	16.9%	394,452,528	17.5%	436,756,541	17.7%
Lumber and building material.....	142,472,116	8.1%	146,413,708	7.9%	137,435,499	7.8%	173,406,173	7.7%	205,242,906	8.3%
Utility services..... [includes liquor and satellite effective 2001-02]	212,344,947	12.0%	279,250,139	15.1%	246,757,635	14.0%	274,291,101	12.1%	279,161,417	11.3%
Unclassified.....	197,206,301	11.2%	214,082,191	11.6%	223,150,824	12.6%	300,069,424	13.3%	337,526,708	13.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	34,454,953	2.0%	35,969,779	2.0%	35,793,543	2.0%	37,375,994	1.7%	39,798,801	1.6%
Total retail.....	1,615,021,004	91.5%	1,672,380,728	90.7%	1,591,265,103	90.1%	2,036,578,073	90.1%	2,215,398,864	89.8%
8% Highway use tax - motor vehicle leasing.....	n/a	n/a	11,670,832	0.6%	18,406,868	1.0%	17,813,886	0.8%	20,189,023	0.8%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	498,257	0.0%	409,282	0.0%	269,706	0.0%	810,346	0.0%	1,191,022	0.0%
Use tax (see note).....	148,802,695	8.4%	159,284,908	8.6%	156,488,014	8.9%	204,790,362	9.1%	231,558,987	9.4%
Total retail and use tax (licenses when applicable)	1,764,321,956	100.0%	1,843,745,750	100.0%	1,766,429,691	100.0%	2,259,992,667	100.0%	2,468,337,897	100.0%

TABLE 31. - Continued

Business groups	Fiscal year									
	1993-1994		1994-1995		1995-1996		1996-1997		1997-1998	
	Amount [\$]	% of total	Amount [$]	% of total	Amount [$]	% of total	Amount [$]	% of total	Amount [$]	% of total
Retail:										
Apparel.....	86,570,012	3.2%	92,768,198	3.2%	95,450,439	3.1%	96,246,850	2.9%	100,886,318	2.9%
Automotive:	151,491,739	5.6%	161,916,368	5.5%	175,564,895	5.6%	179,432,550	5.4%	182,729,329	5.3%
Motor vehicle dealers.....	22,458,124	0.8%	24,794,511	0.8%	26,571,412	0.9%	27,656,981	0.8%	28,890,773	0.8%
Airplanes, boats - (3%) rate.....	7,406,254	0.3%	9,657,427	0.3%	11,112,787	0.4%	9,246,368	0.3%	11,130,350	0.3%
Manufactured home (mobile home) dealers.....	730,017	0.0%	915,889	0.0%	942,307	0.0%	872,889	0.0%	1,182,115	0.0%
Manufactured home (mobile home)-(2%) rate.....	14,384,749	0.5%	15,483,706	0.5%	16,748,017	0.5%	17,075,679	0.5%	17,368,139	0.5%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]	
Other automotive.....	106,512,595	3.9%	111,064,835	3.8%	120,190,372	3.9%	124,580,633	3.8%	124,157,952	3.6%
Food.....	629,357,489	23.2%	662,838,679	22.7%	701,781,868	22.6%	715,500,403	21.7%	740,721,893	21.5%
Furniture.....	113,779,238	4.2%	120,967,820	4.1%	125,592,766	4.0%	134,629,117	4.1%	142,354,550	4.1%
General merchandise.....	477,256,954	17.6%	521,898,188	17.8%	578,134,287	18.6%	616,428,509	18.7%	625,352,352	18.2%
Lumber and building material.....	246,361,024	9.1%	283,387,255	9.7%	295,341,240	9.5%	329,716,424	10.0%	342,385,447	9.9%
Utility services.....	312,209,380	11.5%	307,728,433	10.5%	329,155,356	10.6%	338,718,853	10.3%	351,593,637	10.2%
[includes liquor and satellite effective 2001-02]										
Unclassified.....	364,945,222	13.4%	402,090,764	13.7%	501,794,371	16.1%	630,798,541	19.1%	693,807,982	20.1%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	41,471,029	1.5%	44,376,737	1.5%	46,341,333	1.5%	50,320,348	1.5%	54,697,552	1.6%
Total retail.....	2,423,442,087	89.3%	2,597,972,442	88.8%	2,849,156,555	91.6%	3,091,791,595	93.7%	3,234,529,060	93.9%
8% Highway use tax - motor vehicle leasing.....	22,070,026	0.8%	25,272,634	0.9%	29,737,767	1.0%	32,388,443	1.0%	31,112,642	0.9%
Wholesale licenses.....	1,056,984	0.0%	1,120,985	0.0%	425,522	0.0%	1,025,185	0.0%	1,103,852	0.0%
[Repealed for taxes paid on or after July 1, 1998.]										
Use tax (see note).....	267,421,582	9.9%	300,062,300	10.3%	232,305,760	7.5%	173,143,800	5.2%	178,177,998	5.2%
Total retail and use tax (licenses when applicable)	2,713,990,677	100.0%	2,924,428,360	100.0%	3,111,625,603	100.0%	3,298,349,023	100.0%	3,444,923,553	100.0%

TABLE 31 . - Continued

Business groups	Fiscal year									
	1998-1999		1999-2000		2000-2001		2001-2002		2002-2003	
	Amount [\$]	% of total	Amount [$]	% of total	Amount [$]	% of total	Amount [$]	% of total	Amount [$]	% of total
Retail:										
Apparel.....	97,797,118	2.7%	101,312,348	2.8%	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%
Automotive:	194,445,894	5.4%	199,762,787	5.5%	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%
Motor vehicle dealers.....	30,580,041	0.9%	30,114,110	0.8%	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%
Airplanes, boats - (3%) rate.....	10,757,869	0.3%	10,803,837	0.3%	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%
Manufactured home (mobile home) dealers.....	1,433,685	0.0%	1,583,215	0.0%	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%
Manufactured home (mobile home)-(2%) rate.....	20,152,619	0.6%	19,389,423	0.5%	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]		[included in mfd home group]	
Other automotive.....	131,521,680	3.7%	137,872,202	3.8%	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%
Food.....	672,949,487	18.7%	524,284,128	14.5%	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%
Furniture.....	152,953,893	4.3%	154,258,498	4.3%	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%
General merchandise.....	684,542,657	19.0%	715,701,673	19.8%	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%
Lumber and building material.....	379,355,975	10.5%	402,377,626	11.1%	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%
Utility services.....	366,961,469	10.2%	375,669,973	10.4%	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%
[includes liquor and satellite effective 2001-02]										
Unclassified.....	771,872,702	21.5%	840,673,522	23.3%	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%.....	52,009,309	1.4%	54,188,149	1.5%	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%
Total retail.....	3,372,888,504	93.8%	3,368,228,704	93.3%	3,451,159,446	93.5%	3,967,811,018	99.3%	4,261,420,849	99.3%
8% Highway use tax - motor vehicle leasing.....	35,398,039	1.0%	31,320,520	0.9%	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%
Wholesale licenses.....	20,557	0.0%	-	-	-	-	-	-	-	-
[Repealed for taxes paid on or after July 1, 1998.]										
Use tax (see note).....	187,927,990	5.2%	209,335,666	5.8%	213,868,145	5.8%	-	-	-	-
Total retail and use tax (licenses when applicable)	3,596,235,091	100.0%	3,608,884,890	100.0%	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%

Detail may not add to totals due to rounding.

Business classifications

Business classifications are not indicative of sales of specific items (merchandising lines), but are, instead, reflective of all transactions reported by a business coded under a particular classification. For instance, the food category includes sales of all items sold by bakeries, candy and confectionery stores, dairies and dairy bars, vending machine operators, drink stands, restaurants, cafeterias, grills, snack bars, taverns, nightclubs, and grocers (taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany). Sales of taxable food items sold by discount stores, wholesale buying clubs, and convenience stores are included in the general merchandise group - not the food group.

TABLE 31. - Continued

The apparel category includes all transactions (including accessories) by merchants coded as apparel businesses; apparel transactions of department stores, discount stores, wholesale buying clubs, etc. are included in the general merchandise group - not the apparel group.
The furniture category includes all transactions (including accessories) by merchants coded as furniture dealers; furniture items sold by department stores, discount stores, flea markets, etc. are included in the general merchandise group - not the furniture group.

Changes in general sales tax rate:

Effective July 16, 1991, the rate increased from 3% to 4%.

Effective October 16, 2001, the rate increased from 4% to 4.5%, and is scheduled to revert to the 4% rate effective July 1, 2005.

Use tax category:

Amounts shown for 1988-89 through 2000-01 reflect use tax generated from the general State rate; effective for 2001-02, use tax amounts generated from the general State rate are no longer shown separately, but are, instead, included within the attributable business group.

Automotive group, 8% Highway use tax - motor vehicle leasing:

1988-89 Collections for the airplanes, boats classification include receipts from sales of motor vehicles (passenger and commercial) taxed at the rate of 2% with a \$300 maximum per vehicle. Also included are collections from sales of aircraft, railway locomotives, railway cars, and boats taxed at the 2% rate with a \$300 maximum per article.

1989-90 Effective August 1, 1989, the maximum tax applicable to aircraft, railway, etc. increased to \$1,500 but the \$300 limit was retained for motor vehicles. Effective October 1, 1989, retail sales of motor vehicles became exempt from sales tax and, instead, became subject to the 3% rate of highway use tax under Article 5A of G.S. Chapter 105, with a minimum tax of \$40, with certain exceptions, and a maximum tax of \$1,000 on any one motor vehicle. Beginning with 1989-90, collections from retail sales of motor vehicles are not included in the table. Concurrently, lessors of motor vehicles were given the option of either paying the highway use tax on the purchase price of the vehicles to be leased or collecting and remitting sales tax on the lease receipts at a rate of 8% for the first 90 continuous days of vehicle rental to the same person; after 90 days the rate would revert to 3%. [See 8% Highway use tax-motor vehicle leasing classification for tax collections of the 8% rate.]

[See *North Carolina Highway Use Tax Collections* table for data relative to motor vehicle transactions.]

1991-92 The rate applicable to sales of boats, aircraft, etc. increased from 2% to 3%; the rate applicable to sales of manufactured homes remained 2%.

2001-02 Effective October 1, 2001, the \$1,500 tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.

Food group:

1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

Utility services group:

1996-97 Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.

1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.

Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.

Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax.

Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

Unclassified group:

2001-02 The *unclassified* category includes \$74,989,019 in payments that were unassignable to specific business classifications due to legislative changes in payment and return due dates.

GROSS SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 31.1 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 1988-89

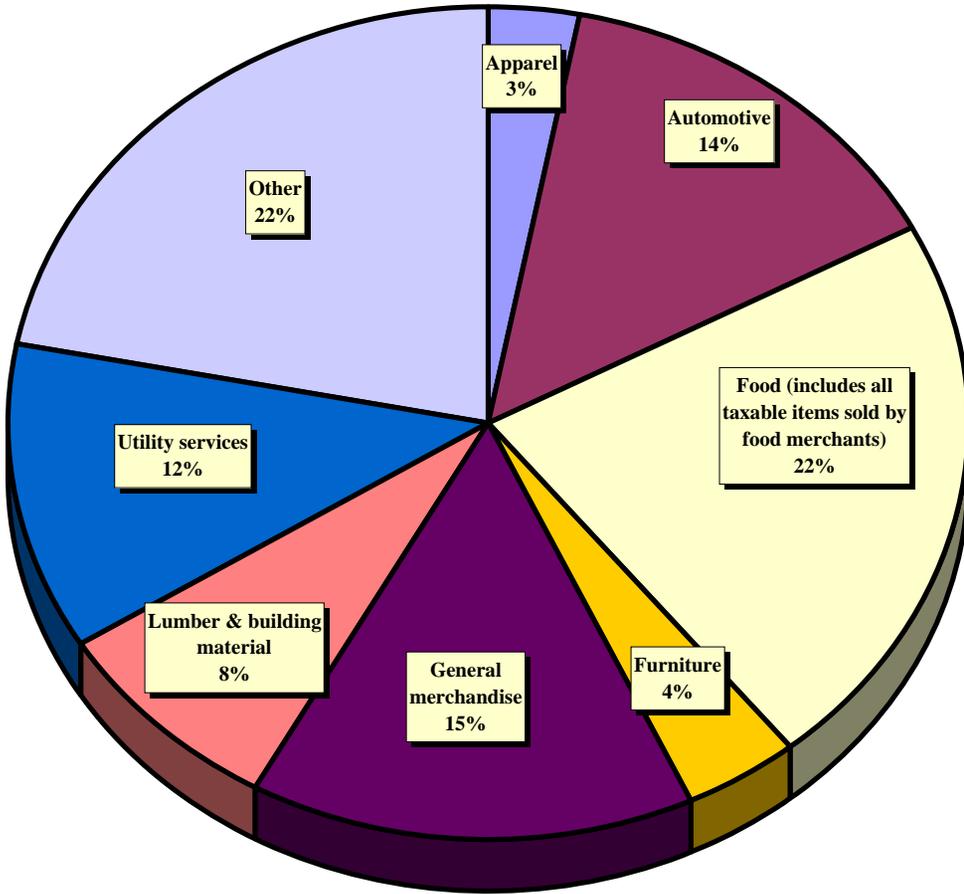
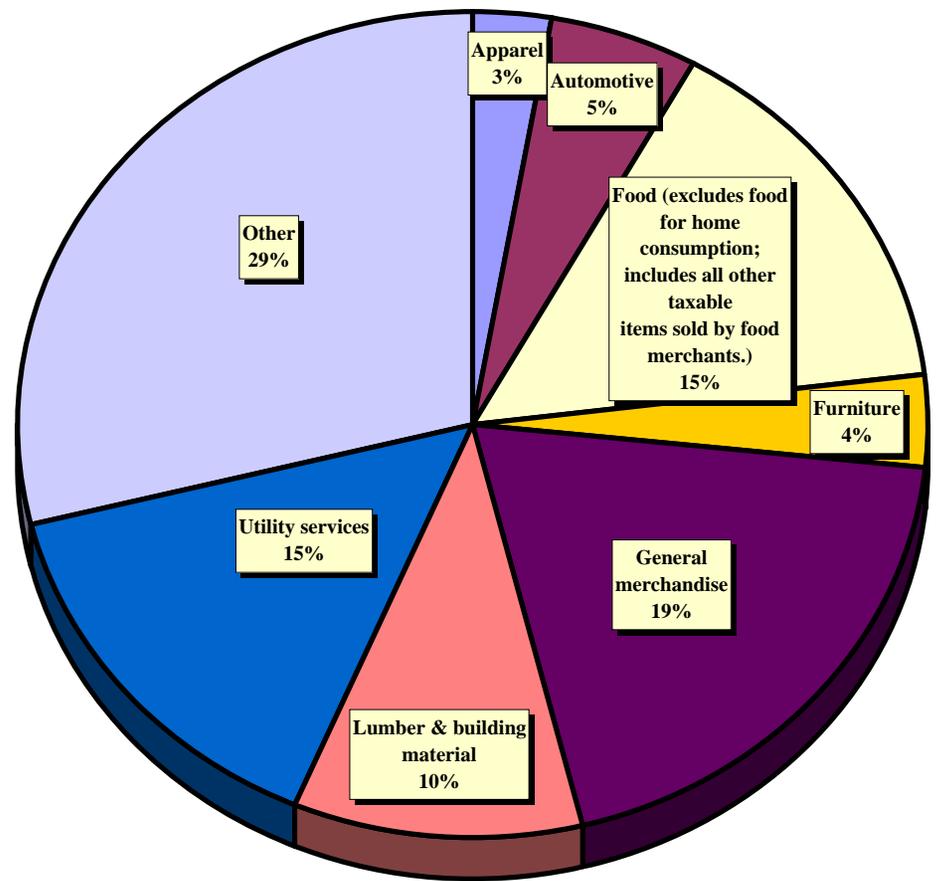


Figure 31.2 Gross Sales and Use Tax Collections by Business Classification for Fiscal Year 2002-03



Business classifications are not indicative of sales of specific products (merchandising lines), but are, instead, reflective of all taxable items sold by a merchant or business establishment coded in the classification. For example, the food category includes all transactions of establishments such as bakeries, dairy bars, vending machine operators, restaurants, grills, taverns, nightclubs, and grocers. All taxable items sold by a grocer including taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany are included in the food category while taxable food items sold by discount stores, wholesale buying clubs, department stores, and convenience stores are included in the general merchandise group - not the food group.

TABLE 31A . SALES AND USE TAX REFUNDS BY TYPE OF TAX REFUNDED BY TYPE OF CLAIMANT

Fiscal year	Carriers in interstate commerce			Non-profit hospitals, churches, etc.			North Carolina counties, municipalities, United States government and other governmental entities			All others [Excludes refunds of local tax paid by state agencies] +			All refunds [Excludes refunds of local tax paid by state agencies] +		
	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]	State tax [\$]	County tax [\$]	Total tax [\$]
1993-94.....	5,137,955	2,642,918	7,780,873	89,299,419	42,765,849	132,065,268	29,740,384	15,120,061	44,860,445	6,430,626	2,592,107	9,022,734	130,608,384	63,120,935	193,729,320
1994-95.....	4,495,649	2,221,830	6,717,479	94,922,866	48,179,705	143,102,572	31,949,461	15,936,474	47,885,936	5,617,816	2,181,710	7,799,526	136,985,792	68,519,720	205,505,513
1995-96.....	4,990,571	2,488,768	7,479,339	100,827,262	51,302,730	152,129,992	36,178,556	17,432,728	53,611,284	4,934,752	2,507,878	7,442,630	146,931,141	73,732,104	220,663,244
1996-97.....	4,309,352	2,170,134	6,479,486	112,424,807	56,218,041	168,642,848	39,419,858	19,407,304	58,827,162	6,872,292	2,797,034	9,669,325	163,026,308	80,592,512	243,618,822
1997-98.....	5,787,652	2,899,101	8,686,753	120,650,309	59,765,743	180,416,052	43,362,855	21,663,831	65,026,686	10,915,475	5,075,505	15,990,980	180,716,290	89,404,180	270,120,470
1998-99.....	8,744,749	4,371,851	13,116,601	136,948,134	68,132,591	205,080,725	50,090,861	24,973,949	75,064,810	14,265,808	5,399,758	19,665,566	210,049,552	102,878,149	312,927,701
1999-00.....	5,011,271	2,512,992	7,524,262	134,450,759	67,441,248	201,892,007	71,710,679	35,857,541	107,568,220	31,071,520	8,956,130	40,027,650	242,244,229	114,767,910	357,012,139
2000-01.....	1,556,954	791,467	2,348,421	137,439,355	68,872,895	206,312,250	81,607,941	40,446,565	122,054,505	22,369,560	13,680,587	36,050,147	242,973,809	123,791,514	366,765,324
2001-02.....	1,733,081	993,954	2,727,035	150,846,724	74,683,352	225,530,076	84,190,299	41,995,590	126,185,889	27,796,527	16,420,412	44,216,940	264,566,631	134,093,308	398,659,939
2002-03.....	2,067,103	962,094	3,029,197	167,240,676	76,145,226	243,385,903	89,457,605	41,651,783	131,109,389	24,193,833	16,159,516	40,353,350	282,959,217	134,918,620	417,877,838

Detail may not add to totals due to rounding.

+ Refunds of county sales and use taxes paid by state agencies are set out separately below and are not included in the totals. Such amounts are treated as transfers of non-tax revenue to the General Fund.

Refunds of local tax paid by state agencies (County refunds)+:	1993-94	\$9,127,648
	1994-95	11,091,410
	1995-96	8,459,963
	1996-97	13,321,040
	1997-98	10,841,574
	1998-99	10,921,878
	1999-00	14,179,227
	2000-01	12,471,836
	2001-02	11,055,005
	2002-03	11,013,787

TABLE 31B. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT

[Refunds are combined State and County taxes]

Fiscal year	Counties [\$]	Municipalities [\$]	Public Schools ^a [\$]	Other refunds				Total Other [\$]	Total [\$]
				Special Districts/ Authorities [\$]	U.S. Government [\$]	University System [\$]	Total		
1993-94.....	14,239,995	22,476,829	-----	[not available]	[not available]	[not available]	8,143,622	44,860,445	
1994-95.....	15,113,410	25,654,934	-----	"	"	"	7,117,592	47,885,936	
1995-96.....	20,122,552	26,436,834	-----	"	"	"	7,051,898	53,611,284	
1996-97.....	20,388,158	29,777,918	-----	"	"	"	8,661,086	58,827,162	
1997-98.....	22,541,073	30,641,945	-----	"	"	"	11,843,668	65,026,686	
1998-99.....	26,880,204	31,356,402	-----	"	"	"	16,828,204	75,064,810	
1999-00.....	26,975,129	30,977,212	33,303,389	2,937,753	4,357,980	9,016,757	16,312,490	107,568,220	
2000-01.....	26,487,706	34,066,526	43,623,309	3,704,046	5,198,918	8,974,001	17,876,965	122,054,505	
2001-02.....	29,284,899	35,381,885	46,735,152	3,581,596	2,178,326	9,024,033	14,783,954	126,185,889	
2002-03.....	29,036,047	36,588,677	48,076,155	3,520,973	3,477,095	10,410,443	17,408,510	131,109,389	

Detail may not add to totals due to rounding.

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997. These refunds are included in the University System amounts.

Breakdown of 'Other refunds' unavailable prior to 1999-00.

^aSchool administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998.

TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[G.S. 105 ARTICLE 5]

County	1988-1989	1989-1990	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	90/89	91/90	92/91	93/92	94/93	95/94	96/95
Alamance.....	23,868,988	24,060,237	22,310,794	28,756,281	31,186,063	34,557,217	36,537,706	39,703,161	0.8%	-7.3%	28.9%	8.4%	10.8%	5.7%	8.7%
Alexander.....	2,444,455	2,383,317	2,452,893	3,220,690	3,473,146	3,521,142	3,702,401	3,982,364	-2.5%	2.9%	31.3%	7.8%	1.4%	5.1%	7.6%
Alleghany.....	1,100,420	1,085,905	1,154,924	1,429,320	1,543,996	1,565,035	1,838,013	1,806,481	-1.3%	6.4%	23.8%	8.0%	1.4%	17.4%	-1.7%
Anson.....	2,323,907	2,449,087	2,325,810	2,978,128	3,129,574	3,161,157	3,277,649	3,478,068	5.4%	-5.0%	28.0%	5.1%	1.0%	3.7%	6.1%
Ashe.....	3,029,637	2,953,026	2,684,110	3,516,912	3,591,720	3,739,740	3,973,285	4,090,354	-2.5%	-9.1%	31.0%	2.1%	4.1%	6.2%	2.9%
Avery.....	2,557,209	2,508,051	2,505,397	3,309,472	3,609,650	4,130,791	4,652,219	4,779,615	-1.9%	-0.1%	32.1%	9.1%	14.4%	12.6%	2.7%
Beaufort.....	7,093,594	7,168,223	7,001,280	8,680,716	9,831,509	10,719,377	11,084,588	11,482,598	1.1%	-2.3%	24.0%	13.3%	9.0%	3.4%	3.6%
Bertie.....	1,247,522	1,098,315	1,083,161	1,368,414	1,482,526	1,504,220	1,514,854	1,495,663	-12.0%	-1.4%	26.3%	8.3%	1.5%	0.7%	-1.3%
Bladen.....	3,165,455	3,168,396	3,041,978	3,900,268	4,419,193	4,571,969	4,967,528	5,183,348	0.1%	-4.0%	28.2%	13.3%	3.5%	8.7%	4.3%
Brunswick.....	8,797,685	9,078,104	9,431,271	12,495,696	14,413,228	16,004,185	17,507,123	19,543,715	3.2%	3.9%	32.5%	15.3%	11.0%	9.4%	11.6%
Buncombe.....	44,300,555	45,357,469	44,942,691	60,409,806	66,069,555	72,273,994	78,492,787	82,725,822	2.4%	-0.9%	34.4%	9.4%	9.4%	8.6%	5.4%
Burke.....	10,211,437	9,686,015	9,439,669	12,110,940	13,082,608	14,363,580	15,536,437	16,516,238	-5.1%	-2.5%	28.3%	8.0%	9.8%	8.2%	6.3%
Cabarrus.....	17,574,182	17,550,838	17,267,489	22,654,121	23,842,297	26,523,784	30,064,711	31,928,166	-0.1%	-1.6%	31.2%	5.2%	11.2%	13.4%	6.2%
Caldwell.....	10,051,886	9,725,491	8,931,407	11,863,784	12,496,219	13,382,080	14,375,334	14,487,687	-3.2%	-8.2%	32.8%	5.3%	7.1%	7.4%	0.8%
Camden.....	283,779	276,134	272,596	308,302	368,436	400,854	433,225	443,662	-2.7%	-1.3%	13.1%	19.5%	8.8%	8.1%	2.4%
Carteret.....	11,468,368	11,519,802	11,663,542	15,436,955	17,215,788	18,648,295	20,619,499	21,736,607	0.4%	1.2%	32.4%	11.5%	8.3%	10.6%	5.4%
Caswell.....	721,589	749,954	770,615	982,709	1,073,834	1,149,009	1,255,193	1,260,440	3.9%	2.8%	27.5%	9.3%	7.0%	9.2%	0.4%
Catawba.....	32,333,265	31,509,217	29,766,987	38,214,009	41,882,631	47,056,238	51,242,856	52,796,191	-2.5%	-5.5%	28.4%	9.6%	12.4%	8.9%	3.0%
Chatham.....	4,219,269	4,014,349	3,924,890	5,119,473	5,721,055	6,021,746	6,590,664	7,040,929	-4.9%	-2.2%	30.4%	11.8%	5.3%	9.4%	6.8%
Cherokee.....	3,475,049	3,402,210	3,390,325	4,607,992	5,256,116	5,887,665	6,421,413	6,869,604	-2.1%	-0.3%	35.9%	14.1%	12.0%	9.1%	7.0%
Chowan.....	1,995,923	2,054,180	1,895,015	2,405,509	2,533,297	2,867,723	3,056,529	2,824,208	2.9%	-7.7%	26.9%	5.3%	13.2%	6.6%	-7.6%
Clay.....	638,729	530,707	598,105	870,682	916,014	995,802	1,146,679	1,133,886	-16.9%	12.7%	45.6%	5.2%	8.7%	15.2%	-1.1%
Cleveland.....	15,728,196	15,114,008	14,240,743	18,306,267	19,410,374	21,424,351	23,299,060	23,989,022	-3.9%	-5.8%	28.5%	6.0%	10.4%	8.8%	3.0%
Columbus.....	7,616,807	7,793,760	7,660,960	9,762,872	10,702,215	10,949,078	11,326,311	11,861,250	2.3%	-1.7%	27.4%	9.6%	2.3%	3.4%	4.7%
Craven.....	13,255,216	13,437,912	13,094,782	17,176,614	18,670,601	19,898,971	20,540,759	21,255,863	1.4%	-2.6%	31.2%	8.7%	6.6%	3.2%	3.5%
Cumberland.....	45,748,014	46,243,425	44,014,373	62,856,654	70,520,345	75,570,902	79,028,964	82,401,354	1.1%	-4.8%	42.8%	12.2%	7.2%	4.6%	4.3%
Currituck.....	1,794,548	1,667,089	1,424,508	1,976,808	2,476,281	3,197,392	3,678,429	3,999,895	-7.1%	-14.6%	38.8%	25.3%	29.1%	15.0%	8.7%
Dare.....	11,770,515	12,454,725	12,577,033	15,916,647	18,279,983	20,684,787	22,680,434	23,743,656	5.8%	1.0%	26.6%	14.8%	13.2%	9.6%	4.7%
Davidson.....	17,243,338	17,091,084	16,756,871	21,768,335	23,639,395	25,067,716	27,054,144	27,468,666	-0.9%	-2.0%	29.9%	8.6%	6.0%	7.9%	1.5%
Davie.....	3,433,897	3,466,862	3,258,071	4,319,060	4,544,424	4,532,246	4,775,640	4,973,800	1.0%	-6.0%	32.6%	5.2%	-0.3%	5.4%	4.1%
Duplin.....	4,617,535	4,627,586	4,526,557	6,082,178	6,529,473	6,711,749	7,205,981	7,695,595	0.2%	-2.2%	34.4%	7.4%	2.8%	7.4%	6.8%
Durham.....	50,341,953	51,312,443	51,984,488	68,434,877	76,133,573	85,406,463	91,562,094	102,502,918	1.9%	1.3%	31.6%	11.2%	12.2%	7.2%	11.9%
Edgecombe.....	7,422,684	7,199,366	6,981,428	9,316,743	9,600,580	9,568,235	9,544,449	9,818,791	-3.0%	-3.0%	33.5%	3.0%	-0.3%	-0.2%	2.9%
Forsyth.....	85,188,441	78,485,239	74,898,081	97,653,227	105,217,948	112,251,354	122,587,086	126,526,894	-7.9%	-4.6%	30.4%	7.7%	6.7%	9.2%	3.2%
Franklin.....	2,819,933	2,887,243	2,684,147	3,325,880	3,808,431	4,342,946	4,979,037	5,375,097	2.4%	-7.0%	23.9%	14.5%	14.0%	14.6%	8.0%
Gaston.....	30,701,147	30,152,351	28,932,954	37,440,252	39,896,128	43,654,811	46,986,604	49,050,712	-1.8%	-4.0%	29.4%	6.6%	9.4%	7.6%	4.4%
Gates.....	528,274	476,486	440,737	552,258	678,513	697,504	719,871	820,159	-9.8%	-7.5%	25.3%	22.9%	2.8%	3.2%	13.9%
Graham.....	744,044	742,951	742,763	1,018,508	1,209,232	1,203,345	1,215,232	1,221,266	-0.1%	0.0%	37.1%	18.7%	-0.5%	1.0%	0.5%
Granville.....	4,105,547	3,933,179	3,800,020	5,184,465	5,800,155	6,007,954	6,300,570	6,472,477	-4.2%	-3.4%	36.4%	11.9%	3.6%	4.9%	2.7%
Greene.....	1,029,889	1,061,049	976,045	1,257,852	1,362,188	1,430,497	1,563,885	1,701,091	3.0%	-8.0%	28.9%	8.3%	5.0%	9.3%	8.8%
Guilford.....	112,201,820	110,713,670	105,745,364	137,879,212	150,861,222	165,714,198	181,354,035	188,881,200	-1.3%	-4.5%	30.4%	9.4%	9.8%	9.4%	4.2%
Halifax.....	8,783,492	8,633,028	8,631,678	11,295,325	11,730,988	11,834,878	12,451,278	13,140,404	-1.7%	0.0%	30.9%	3.9%	0.9%	5.2%	5.5%
Harnett.....	8,126,742	7,837,696	7,629,479	10,198,108	11,658,402	12,342,441	13,341,494	14,203,125	-3.6%	-2.7%	33.7%	14.3%	5.9%	8.1%	6.5%
Haywood.....	9,632,830	8,955,809	9,085,432	12,151,714	13,314,157	14,169,309	14,572,969	15,976,027	-7.0%	1.4%	33.7%	9.6%	6.4%	2.8%	9.6%
Henderson.....	14,375,544	13,437,934	12,692,798	17,071,218	17,825,085	19,007,823	20,493,149	21,083,185	-6.5%	-5.5%	34.5%	4.4%	6.6%	7.8%	2.9%
Hertford.....	4,173,904	4,422,483	4,163,436	5,125,696	5,462,807	6,143,030	6,369,522	7,102,731	6.0%	-5.9%	23.1%	6.6%	12.5%	3.7%	11.5%
Hoke.....	1,343,670	1,319,349	1,299,913	1,762,037	1,957,098	2,150,911	2,295,190	2,356,506	-1.8%	-1.5%	35.6%	11.1%	9.9%	6.7%	2.7%
Hyde.....	593,488	636,282	639,480	820,903	863,996	945,830	1,004,189	1,057,980	7.2%	0.5%	28.4%	5.2%	9.5%	6.2%	5.4%
Iredell.....	17,781,710	18,156,411	17,532,303	23,229,455	25,356,334	28,269,475	31,166,877	33,552,100	2.1%	-3.4%	32.5%	9.2%	11.5%	10.2%	7.7%
Jackson.....	3,840,162	4,603,750	4,759,724	6,734,675	7,191,321	5,580,255	6,139,950	6,784,815	19.9%	3.4%	41.5%	6.8%	-22.4%	10.0%	10.5%

TABLE 32. - Continued

County	1988-1989	1989-1990	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	90/89	91/90	92/91	93/92	94/93	95/94	96/95
Johnston.....	13,580,315	13,206,374	12,452,284	17,565,544	18,700,094	21,600,488	23,039,578	24,236,125	-2.8%	-5.7%	41.1%	6.5%	15.5%	6.7%	5.2%
Jones.....	712,670	752,031	730,918	998,349	1,148,664	1,141,551	1,020,727	822,188	5.5%	-2.8%	36.6%	15.1%	-0.6%	-10.6%	-19.5%
Lee.....	10,605,785	10,050,931	9,106,093	12,420,711	13,940,268	15,142,162	15,960,718	16,136,132	-5.2%	-9.4%	36.4%	12.2%	8.6%	5.4%	1.1%
Lenoir.....	12,481,114	12,288,177	12,339,564	15,826,771	17,143,504	18,587,346	19,929,488	20,406,251	-1.5%	0.4%	28.3%	8.3%	8.4%	7.2%	2.4%
Lincoln.....	6,340,727	6,793,859	6,426,576	8,541,768	9,130,487	9,854,323	10,542,108	11,605,415	7.1%	-5.4%	32.9%	6.9%	7.9%	7.0%	10.1%
Macon.....	5,001,151	5,204,222	5,290,573	7,234,463	7,879,759	8,479,696	9,361,542	10,012,445	4.1%	1.7%	36.7%	8.9%	7.6%	10.4%	7.0%
Madison.....	1,013,975	1,032,243	1,010,336	1,406,837	1,473,944	1,615,178	1,594,547	1,569,659	1.8%	-2.1%	39.2%	4.8%	9.6%	-1.3%	-1.6%
Martin.....	4,320,076	4,283,223	4,613,359	5,689,119	6,252,278	6,417,569	6,592,475	6,510,921	-0.9%	7.7%	23.3%	9.9%	2.6%	2.7%	-1.2%
McDowell.....	4,376,498	4,232,652	4,114,183	5,633,645	6,156,574	6,572,195	6,957,605	7,194,482	-3.3%	-2.8%	36.9%	9.3%	6.8%	5.9%	3.4%
Mecklenburg....	179,902,623	184,083,712	176,865,943	223,992,989	248,518,148	275,407,603	302,446,108	334,385,257	2.3%	-3.9%	26.6%	10.9%	10.7%	10.0%	10.6%
Michell.....	2,414,164	2,370,775	2,370,198	2,905,517	3,090,116	2,963,153	3,080,086	3,195,304	-1.8%	0.0%	22.6%	6.4%	-4.1%	3.9%	3.7%
Montgomery.....	2,562,106	2,440,912	2,331,465	2,953,720	3,280,592	3,672,288	4,058,383	3,997,155	-4.7%	-4.5%	26.7%	11.1%	11.9%	10.5%	-1.5%
Moore.....	12,056,660	12,194,523	11,375,464	15,082,277	16,878,762	18,234,590	20,482,974	20,973,912	1.1%	-6.7%	32.6%	11.9%	8.0%	12.3%	2.4%
Nash.....	18,924,238	18,500,642	17,845,460	23,276,416	25,442,485	27,679,537	30,120,452	31,383,993	-2.2%	-3.5%	30.4%	9.3%	8.8%	8.8%	4.2%
New Hanover....	36,499,142	37,493,953	38,754,056	50,434,638	55,065,966	59,852,271	66,001,340	70,798,317	2.7%	3.4%	30.1%	9.2%	8.7%	10.3%	7.3%
Northampton....	1,011,179	956,710	900,097	1,141,966	1,202,651	1,267,778	1,315,112	1,365,964	-5.4%	-5.9%	26.9%	5.3%	5.4%	3.7%	3.9%
Onslow.....	16,361,246	16,104,563	15,392,689	20,751,305	22,183,252	23,949,458	25,901,122	28,248,124	-1.6%	-4.4%	34.8%	6.9%	8.0%	8.1%	9.1%
Orange.....	15,984,584	16,089,711	15,960,101	21,291,376	23,412,074	25,890,833	27,715,787	27,298,403	0.7%	-0.8%	33.4%	10.0%	10.6%	7.0%	-1.5%
Pamlico.....	944,810	931,357	943,133	1,162,921	1,303,774	1,362,075	1,428,839	1,503,196	-1.4%	1.3%	23.3%	12.1%	4.5%	4.9%	5.2%
Pasquotank.....	7,165,853	7,117,011	6,941,884	9,161,867	9,713,887	10,014,944	10,417,122	10,738,614	-0.7%	-2.5%	32.0%	6.0%	3.1%	4.0%	3.1%
Pender.....	2,085,410	2,082,061	2,148,000	2,955,685	3,540,730	4,235,209	4,559,992	4,769,016	-0.2%	3.2%	37.6%	19.8%	19.6%	7.7%	4.6%
Perquimans.....	689,263	598,305	559,111	698,695	739,638	890,515	1,046,818	1,128,623	-13.2%	-6.6%	25.0%	5.9%	20.4%	17.6%	7.8%
Person.....	4,009,677	3,992,009	3,864,306	4,963,167	5,453,126	6,202,845	6,630,491	6,851,430	-0.4%	-3.2%	28.4%	9.9%	13.7%	6.9%	3.3%
Pitt.....	22,411,630	22,046,143	21,246,349	28,019,338	30,750,346	33,924,415	37,502,020	39,433,511	-1.6%	-3.6%	31.9%	9.7%	10.3%	10.5%	5.2%
Polk.....	1,239,654	1,197,606	1,219,814	1,645,437	1,772,743	1,943,070	2,207,361	2,296,410	-3.4%	1.9%	34.9%	7.7%	9.6%	13.6%	4.0%
Randolph.....	13,964,870	13,831,002	13,211,243	17,748,231	18,943,727	20,203,974	21,986,088	23,552,820	-1.0%	-4.5%	34.3%	6.7%	6.7%	8.8%	7.1%
Richmond.....	6,755,724	6,527,659	6,323,877	8,359,393	9,088,984	9,476,631	9,802,339	10,012,274	-3.4%	-3.1%	32.2%	8.7%	4.3%	3.4%	2.1%
Robeson.....	14,351,359	13,805,442	13,069,820	17,148,584	18,739,465	20,340,063	21,989,243	23,032,787	-3.8%	-5.3%	31.2%	9.3%	8.5%	8.1%	4.7%
Rockingham.....	11,991,168	11,933,645	11,667,215	14,983,476	15,935,855	16,739,442	17,247,028	17,385,338	-0.5%	-2.2%	28.4%	6.4%	5.0%	3.0%	0.8%
Rowan.....	18,601,638	19,040,054	17,755,551	23,136,746	23,922,106	24,524,762	25,716,677	26,504,896	2.4%	-6.7%	30.3%	3.4%	2.5%	4.9%	3.1%
Rutherford.....	9,374,801	9,096,451	8,762,034	11,625,842	12,256,335	13,079,397	13,362,346	13,534,103	-3.0%	-3.7%	32.7%	5.4%	6.7%	2.2%	1.3%
Sampson.....	6,179,726	5,945,665	5,456,504	7,192,162	7,932,557	8,656,045	9,471,662	10,211,757	-3.8%	-8.2%	31.8%	10.3%	9.1%	9.4%	7.8%
Scotland.....	5,242,932	5,419,186	5,271,938	6,913,003	7,386,880	7,957,612	9,048,222	9,901,548	3.4%	-2.7%	31.1%	6.9%	7.7%	13.7%	9.4%
Stanly.....	8,579,016	8,574,822	8,232,232	10,528,154	11,444,682	12,457,274	13,603,899	14,106,418	0.0%	-4.0%	27.9%	8.7%	8.8%	9.2%	3.7%
Stokes.....	2,734,850	2,706,159	2,608,315	3,454,891	3,768,785	4,020,579	4,415,983	4,389,715	-1.0%	-3.6%	32.5%	9.1%	6.7%	9.8%	-0.6%
Surry.....	12,263,424	12,454,318	12,197,308	16,318,846	17,567,376	18,929,977	20,150,364	20,595,890	1.6%	-2.1%	33.8%	7.7%	7.8%	6.4%	2.2%
Swain.....	1,154,713	1,247,512	1,236,333	1,577,154	1,664,947	1,762,053	1,933,913	2,033,989	8.0%	-0.9%	27.6%	5.5%	5.8%	9.8%	5.2%
Transylvania.....	3,747,652	3,687,298	3,596,800	4,616,506	5,680,275	6,132,947	6,443,652	6,787,982	-1.6%	-2.5%	28.4%	23.0%	8.0%	5.1%	5.3%
Tyrrell.....	290,732	279,646	275,834	325,954	354,224	397,759	409,628	449,551	-3.8%	-1.4%	18.2%	8.7%	12.3%	3.0%	9.7%
Union.....	14,029,168	14,403,944	13,307,874	17,094,982	19,143,086	21,765,387	23,973,105	26,808,041	2.7%	-7.6%	28.5%	12.0%	13.7%	10.1%	11.8%
Vance.....	7,136,571	6,941,422	6,475,652	8,356,904	9,387,727	10,278,054	10,363,825	11,184,304	-2.7%	-6.7%	29.1%	12.3%	9.5%	0.8%	7.9%
Wake.....	129,779,540	129,541,683	129,459,088	170,502,386	195,431,646	214,916,030	242,912,227	258,563,816	-0.2%	-0.1%	31.7%	14.6%	10.0%	13.0%	6.4%
Warren.....	1,216,267	1,239,477	1,196,268	1,475,345	1,431,621	1,509,745	1,572,716	1,620,466	1.9%	-3.5%	23.3%	-3.0%	5.5%	4.2%	3.0%
Washington.....	1,547,556	1,525,253	1,446,042	1,929,081	1,984,014	2,157,543	2,198,416	2,198,322	-1.4%	-5.2%	33.4%	2.8%	8.7%	1.9%	0.0%
Watauga.....	8,415,154	8,894,960	8,936,918	12,000,690	13,033,169	14,425,534	15,217,113	16,309,669	5.7%	0.5%	34.3%	8.6%	10.7%	5.5%	7.2%
Wayne.....	18,171,731	17,856,059	17,294,039	22,516,128	24,442,206	27,122,901	29,596,464	30,554,322	-1.7%	-3.1%	30.2%	8.6%	11.0%	9.1%	3.2%
Wilkes.....	8,603,721	8,896,270	8,911,869	11,606,308	12,081,182	14,026,899	14,702,507	14,570,692	3.4%	0.2%	30.2%	4.1%	16.1%	4.8%	-0.9%
Wilson.....	15,129,086	14,602,532	13,714,506	17,291,309	17,706,187	19,070,533	20,641,771	21,567,931	-3.5%	-6.1%	26.1%	2.4%	7.7%	8.2%	4.5%
Yadkin.....	3,025,735	3,017,645	2,933,887	3,881,609	4,081,971	4,432,305	4,729,012	4,821,903	-0.3%	-2.8%	32.3%	5.2%	8.6%	6.7%	2.0%
Yancey.....	1,651,785	1,618,119	1,679,828	2,471,373	2,553,482	2,773,882	2,912,941	2,949,171	-2.0%	3.8%	47.1%	3.3%	8.6%	5.0%	1.2%
Unallocated.....	144,033,540	164,263,716	162,470,017	215,240,543	246,290,975	283,480,156	313,965,980	341,512,355	14.0%	-1.1%	32.5%	14.4%	15.1%	10.8%	8.8%
Statewide totals	1,528,513,253	1,542,585,842	1,500,322,060	1,967,308,578	2,168,267,045	2,378,982,633	2,590,807,810	2,752,346,296	0.9%	-2.7%	31.1%	10.2%	9.7%	8.9%	6.2%
Utility services..	212,344,947	279,250,139	246,757,635	274,291,101	279,161,417	312,209,380	307,728,433	329,155,356	31.5%	-11.6%	11.2%	1.8%	11.8%	-1.4%	7.0%
8% highway use tax.....	n/a	11,670,832	18,406,868	17,813,886	20,189,023	22,070,026	25,272,634	29,737,767	n/a	57.7%	-3.2%	13.3%	9.3%	14.5%	17.7%
Other use tax...	23,463,756	10,238,936	943,128	579,102	720,412	728,638	619,483	386,184	-56.4%	-90.8%	-38.6%	24.4%	1.1%	-15.0%	-37.7%
Totals.....	1,764,321,956	1,843,745,750	1,766,429,691	2,259,992,667	2,468,337,897	2,713,990,677	2,924,428,360	3,111,625,603	4.5%	-4.2%	27.9%	9.2%	10.0%	7.8%	6.4%

TABLE 32. - Continued

County	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	97/96	98/97	99/98	00/99	01/00	02/01	03/02
Alamance.....	39,703,161	41,670,225	41,801,102	42,379,029	40,399,184	41,204,230	42,851,289	43,113,554	5.0%	0.3%	1.4%	-4.7%	2.0%	4.0%	0.6%
Alexander.....	3,982,364	4,056,521	4,301,172	4,140,339	3,613,664	3,724,722	3,972,134	4,392,940	1.9%	6.0%	-3.7%	-12.7%	3.1%	6.6%	10.6%
Alleghany.....	1,806,481	1,851,788	1,978,626	2,009,311	1,814,785	1,762,313	1,738,109	1,903,682	2.5%	6.8%	1.6%	-9.7%	-2.9%	-1.4%	9.5%
Anson.....	3,478,068	3,587,843	3,605,119	3,297,925	2,961,589	3,097,028	3,428,042	3,628,768	3.2%	0.5%	-8.5%	-10.2%	4.6%	10.7%	5.9%
Ashe.....	4,090,354	4,304,540	4,436,031	4,367,017	4,153,309	3,915,315	4,770,694	5,466,310	5.2%	3.1%	-1.6%	-4.9%	-5.7%	21.8%	14.6%
Avery.....	4,779,615	5,169,319	5,410,836	5,182,787	5,163,760	5,215,752	5,482,128	5,748,743	8.2%	4.7%	-4.2%	-0.4%	1.0%	5.1%	4.9%
Beaufort.....	11,482,598	11,787,093	12,000,013	11,871,969	11,736,779	11,486,690	11,753,177	12,063,787	2.7%	1.8%	-1.1%	-1.1%	-2.1%	2.3%	2.6%
Bertie.....	1,495,663	1,432,380	1,405,585	1,238,264	1,076,098	1,062,234	1,094,872	1,276,156	-4.2%	-1.9%	-11.9%	-13.1%	-1.3%	3.1%	16.6%
Bladen.....	5,183,348	5,200,053	5,067,974	4,991,527	4,515,778	5,115,733	5,103,377	5,527,333	0.3%	-2.5%	-1.5%	-9.5%	13.3%	-0.2%	8.3%
Brunswick.....	19,543,715	20,544,897	22,082,163	22,704,346	22,318,882	23,540,051	25,526,250	27,996,443	5.1%	7.5%	2.8%	-1.7%	5.5%	8.4%	9.7%
Buncombe.....	82,725,822	84,635,277	87,940,932	89,297,916	87,982,500	91,079,187	97,493,614	102,460,499	2.3%	3.9%	1.5%	-1.5%	3.5%	7.0%	5.1%
Burke.....	16,516,238	16,684,537	17,057,068	16,765,459	15,750,752	15,780,405	15,964,975	16,355,242	1.0%	2.2%	-1.7%	-6.1%	0.2%	1.2%	2.4%
Cabarrus.....	31,928,166	33,814,645	36,602,893	38,550,031	44,181,055	48,327,221	52,244,720	56,684,659	5.9%	8.2%	5.3%	14.6%	9.4%	8.1%	8.5%
Caldwell.....	14,487,687	15,336,472	15,194,038	15,175,680	14,229,013	14,151,451	15,090,469	15,545,490	5.9%	-0.9%	-0.1%	-6.2%	-0.5%	6.6%	3.0%
Camden.....	443,662	510,198	526,047	551,040	551,440	648,733	727,961	954,041	15.0%	3.1%	4.8%	0.1%	17.6%	12.2%	31.1%
Carteret.....	21,736,607	23,018,819	23,350,362	23,531,976	22,822,214	22,757,622	24,546,469	27,150,974	5.9%	1.4%	0.8%	-3.0%	-0.3%	7.9%	10.6%
Caswell.....	1,260,440	1,365,936	1,290,852	1,323,162	1,147,151	1,248,282	1,167,984	1,182,758	8.4%	-5.5%	2.5%	-13.3%	8.8%	-6.4%	1.3%
Catawba.....	52,796,191	55,810,396	57,676,430	58,997,515	57,798,291	58,680,200	60,720,961	62,550,222	5.7%	3.3%	2.3%	-2.0%	1.5%	3.5%	3.0%
Chatham.....	7,040,929	7,349,866	7,405,508	7,487,711	6,984,177	7,651,231	8,323,832	8,915,939	4.4%	0.8%	1.1%	-6.7%	9.6%	8.8%	7.1%
Cherokee.....	6,869,604	7,443,461	7,260,296	7,469,351	7,067,324	7,391,568	8,293,842	9,053,375	8.4%	-2.5%	2.9%	-5.4%	4.6%	12.2%	9.2%
Chowan.....	2,824,208	2,843,732	2,890,725	2,639,603	2,430,811	2,466,611	2,557,887	2,636,953	0.7%	1.7%	-8.7%	-7.9%	1.5%	3.7%	3.1%
Clay.....	1,133,886	1,313,045	1,239,921	1,357,965	1,348,413	1,372,940	1,677,321	1,759,998	15.8%	-5.6%	9.5%	-0.7%	1.8%	22.2%	4.9%
Cleveland.....	23,989,022	24,430,546	25,706,533	24,488,436	23,948,191	21,621,777	22,429,817	23,738,896	1.8%	5.2%	-4.7%	-2.2%	-9.7%	3.7%	5.8%
Columbus.....	11,861,250	12,113,952	11,787,860	11,733,123	10,709,613	10,553,568	10,606,780	11,187,938	2.1%	-2.7%	-0.5%	-8.7%	-1.5%	0.5%	5.5%
Craven.....	21,255,863	22,777,359	23,019,365	22,772,723	21,986,552	21,893,199	23,142,495	25,218,873	7.2%	1.1%	-1.1%	-3.5%	-0.4%	5.7%	9.0%
Cumberland.....	82,401,354	84,249,409	83,239,487	83,892,165	79,470,186	77,776,339	83,372,879	89,639,324	2.2%	-1.2%	0.8%	-5.3%	-2.1%	7.2%	7.5%
Currituck.....	3,999,895	4,387,528	5,459,002	5,459,002	5,650,779	6,171,203	6,642,809	8,075,613	9.7%	17.4%	6.0%	3.5%	9.2%	7.6%	21.6%
Dare.....	23,743,656	24,921,683	27,437,915	29,382,600	29,664,994	32,677,567	37,945,114	43,704,716	5.0%	10.1%	7.1%	1.0%	10.2%	16.1%	15.2%
Davidson.....	27,468,666	28,180,024	29,772,511	30,251,359	28,545,299	28,685,970	29,046,976	29,643,661	2.6%	5.7%	1.6%	-5.6%	0.5%	1.3%	2.1%
Davie.....	4,973,800	5,335,646	5,378,784	5,632,550	5,756,967	6,428,782	6,186,245	5,908,843	7.3%	0.8%	4.7%	2.2%	11.7%	-3.8%	-4.5%
Duplin.....	7,695,595	8,410,877	8,148,360	7,695,543	7,260,513	7,098,051	7,306,484	7,847,434	9.3%	-3.1%	-5.6%	-5.7%	-2.2%	2.9%	7.4%
Durham.....	102,502,918	103,773,361	114,648,392	123,727,438	126,850,945	129,528,113	134,665,639	142,006,766	1.2%	10.5%	7.9%	2.5%	2.1%	4.0%	5.5%
Edgecombe.....	9,818,791	10,332,618	10,150,367	9,741,099	9,543,211	9,443,682	9,285,922	10,202,595	5.2%	-1.8%	-4.0%	-2.0%	-1.0%	-1.7%	9.9%
Forsyth.....	126,526,894	130,122,916	132,825,932	133,854,032	131,031,810	130,968,761	138,619,696	148,626,462	2.8%	2.1%	0.8%	-2.1%	0.0%	5.8%	7.2%
Franklin.....	5,375,097	5,731,179	6,017,980	6,685,591	6,786,965	6,958,283	7,528,458	7,785,915	6.6%	5.0%	11.1%	1.5%	2.5%	8.2%	3.4%
Gaston.....	49,050,712	48,018,956	48,950,121	49,603,554	46,662,629	45,854,763	49,641,428	53,086,910	-2.1%	1.9%	1.3%	-5.9%	-1.7%	8.3%	6.9%
Gates.....	820,159	791,925	764,493	661,215	531,303	483,219	485,133	483,078	-3.4%	-3.5%	-13.5%	-19.6%	-9.1%	0.4%	-0.4%
Graham.....	1,221,266	1,193,707	1,150,550	1,081,208	990,159	999,479	1,204,821	1,135,565	-2.3%	-3.6%	-6.0%	-8.4%	0.9%	20.5%	-5.7%
Granville.....	6,472,477	7,382,747	7,131,836	7,067,929	6,509,880	6,602,265	6,987,315	7,437,775	14.1%	-3.4%	-0.9%	-7.9%	1.4%	5.8%	6.4%
Greene.....	1,701,091	1,787,353	1,510,360	1,389,910	1,230,519	1,286,654	1,238,991	1,327,502	5.1%	-15.5%	-8.0%	-11.5%	4.6%	-3.7%	7.1%
Guilford.....	188,881,200	190,550,183	205,417,122	211,978,535	208,333,965	212,493,341	207,661,811	213,778,522	0.9%	7.8%	3.2%	-1.7%	2.0%	-2.3%	2.9%
Halifax.....	13,140,404	13,199,823	13,451,332	13,042,954	12,074,530	11,459,943	11,612,143	11,971,610	0.5%	1.9%	-3.0%	-7.4%	-5.1%	1.3%	3.1%
Harnett.....	14,203,125	15,162,616	14,754,872	14,680,731	13,739,478	13,916,954	14,609,827	15,082,369	6.8%	-2.7%	-0.5%	-6.4%	1.3%	5.0%	3.2%
Haywood.....	15,976,027	15,766,383	16,101,683	16,354,794	15,099,995	15,425,741	16,824,158	17,677,346	-1.3%	2.1%	1.6%	-7.7%	2.2%	9.1%	5.1%
Henderson.....	21,083,185	22,474,566	24,095,351	23,502,369	23,399,611	24,755,491	26,349,321	29,974,353	6.6%	7.2%	-2.5%	-0.4%	5.8%	6.4%	13.8%
Hertford.....	7,102,731	6,618,495	6,626,375	6,659,384	7,993,990	6,922,472	6,419,938	6,822,671	-6.8%	0.1%	0.5%	20.0%	-13.4%	-7.3%	6.3%
Hoke.....	2,356,506	2,327,228	2,387,620	2,275,913	1,976,185	1,975,678	2,061,909	2,394,172	-1.2%	2.6%	-4.7%	-13.2%	0.0%	4.4%	16.1%
Hyde.....	1,057,980	1,114,761	1,244,503	1,314,489	1,298,287	1,468,889	1,629,930	1,775,561	5.4%	11.6%	5.6%	-1.2%	13.1%	11.0%	8.9%
Iredell.....	33,552,100	34,986,047	36,178,817	37,608,739	37,989,864	39,328,398	42,581,327	48,281,263	4.3%	3.4%	4.0%	1.0%	3.5%	8.3%	13.4%
Jackson.....	6,784,815	7,965,508	8,338,656	8,430,125	8,400,887	8,807,869	9,518,915	10,184,758	17.4%	4.7%	1.1%	-0.3%	4.8%	8.1%	7.0%

TABLE 32. - Continued

County	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Year-over-year % change						
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	97/96	98/97	99/98	00/99	01/00	02/01	03/02
Johnston.....	24,236,125	26,202,150	27,510,696	28,783,288	28,909,669	29,218,231	30,626,239	33,353,503	8.1%	5.0%	4.6%	0.4%	1.1%	4.8%	8.9%
Jones.....	822,188	754,757	728,612	734,054	752,784	823,066	933,871	983,573	-8.2%	-3.5%	0.7%	2.6%	9.3%	13.5%	5.3%
Lee.....	16,136,132	17,286,772	17,188,410	17,521,259	16,497,926	16,965,841	17,309,823	18,106,365	7.1%	-0.6%	1.9%	-5.8%	2.8%	2.0%	4.6%
Lenoir.....	20,406,251	20,521,685	19,981,352	18,563,359	18,624,318	18,264,943	19,547,818	18,944,086	0.6%	-2.6%	-7.1%	0.3%	-1.9%	7.0%	-3.1%
Lincoln.....	11,605,415	12,031,067	12,632,312	12,887,537	12,866,673	13,009,623	13,579,074	13,907,264	3.7%	5.0%	2.0%	-0.2%	1.1%	4.4%	2.4%
Macon.....	10,012,445	10,299,753	10,921,206	11,414,654	11,828,401	11,983,452	12,719,107	13,769,368	2.9%	6.0%	4.5%	3.6%	1.3%	6.1%	8.3%
Madison.....	1,569,659	1,608,610	1,538,899	1,480,432	1,387,493	1,455,172	1,629,545	1,815,466	2.5%	-4.3%	-3.8%	-6.3%	4.9%	12.0%	11.4%
Martin.....	6,510,921	6,866,055	6,400,078	6,106,715	6,209,139	6,112,454	6,080,156	5,094,930	5.5%	-6.8%	-4.6%	1.7%	-1.6%	-0.5%	-16.2%
McDowell.....	7,194,482	7,422,702	7,495,175	7,494,046	6,733,363	6,526,180	6,883,621	7,022,758	3.2%	1.0%	0.0%	-10.2%	-3.1%	5.5%	2.0%
Mecklenburg....	334,385,257	364,742,363	394,334,301	414,171,016	414,633,489	426,612,617	429,122,707	446,072,492	9.1%	8.1%	5.0%	0.1%	2.9%	0.6%	3.9%
Montgomery.....	3,195,304	3,409,947	3,422,818	3,188,003	3,389,248	4,019,965	4,291,850	4,532,362	6.7%	0.4%	-6.9%	6.3%	18.6%	6.8%	5.6%
Montgomery.....	3,997,155	4,108,273	3,933,848	4,096,092	3,805,140	4,451,429	4,745,257	4,661,636	2.8%	-4.2%	4.1%	-7.1%	17.0%	6.6%	-1.8%
Moore.....	20,973,912	22,458,282	23,872,608	24,891,857	24,491,429	23,737,112	24,622,985	26,399,180	7.1%	6.3%	4.3%	-1.6%	-3.1%	3.7%	7.2%
Nash.....	31,383,993	33,251,960	34,442,976	34,396,820	33,836,481	32,187,495	31,745,848	31,969,049	6.0%	3.6%	-0.1%	-1.6%	-4.9%	-1.4%	0.7%
New Hanover....	70,798,317	76,517,987	79,590,728	81,014,802	81,710,990	83,902,134	89,116,589	94,445,519	8.1%	4.0%	1.8%	0.9%	2.7%	6.2%	6.0%
Northampton....	1,365,964	1,409,320	1,322,852	1,337,870	1,274,590	1,316,386	1,335,522	1,248,391	3.2%	-6.1%	1.1%	-4.7%	3.3%	1.5%	-6.5%
Onslow.....	28,248,124	31,306,089	30,664,735	29,825,625	28,813,427	29,397,626	32,202,691	35,915,995	10.8%	-2.0%	-2.7%	-3.4%	2.0%	9.5%	11.5%
Orange.....	27,298,403	27,573,382	29,513,268	30,954,073	30,449,728	32,470,866	33,626,600	35,559,023	1.0%	7.0%	4.9%	-1.6%	6.6%	3.6%	5.7%
Pamlico.....	1,503,196	1,706,651	1,759,890	1,640,429	1,400,409	1,411,100	1,499,343	1,600,076	13.5%	3.1%	-6.8%	-14.6%	0.8%	6.3%	6.7%
Pasquotank.....	10,738,614	11,425,137	12,048,059	11,839,229	11,284,449	11,520,821	12,007,780	12,729,338	6.4%	5.5%	-1.7%	-4.7%	2.1%	4.2%	6.0%
Pender.....	4,769,016	5,275,134	5,434,316	5,187,946	4,810,352	4,915,190	5,210,972	6,055,103	10.6%	3.0%	-4.5%	-7.3%	2.2%	6.0%	16.2%
Perquimans.....	1,128,623	1,192,682	1,101,539	978,959	811,303	858,120	911,339	1,169,221	5.7%	-7.6%	-11.1%	-17.1%	5.8%	6.2%	28.3%
Person.....	6,851,430	7,220,092	7,350,038	7,258,219	6,843,084	7,198,412	7,814,952	8,575,502	5.4%	1.8%	-1.2%	-5.7%	5.2%	8.6%	9.7%
Pitt.....	39,433,511	43,377,781	47,086,813	48,168,240	46,792,905	45,051,401	46,179,268	52,299,055	10.0%	8.6%	2.3%	-2.9%	-3.7%	2.5%	13.3%
Polk.....	2,296,410	2,342,284	2,265,084	2,325,302	2,083,010	2,180,179	2,361,569	2,403,942	2.0%	-3.3%	2.7%	-10.4%	4.7%	8.3%	1.8%
Randolph.....	23,552,820	24,072,494	24,724,205	24,540,481	24,236,085	25,606,573	26,016,801	26,888,149	2.2%	2.7%	-0.7%	-1.2%	5.7%	1.6%	3.3%
Richmond.....	10,012,274	10,153,954	10,367,373	10,066,496	9,424,182	9,474,692	9,660,099	9,697,289	1.4%	2.1%	-2.9%	-6.4%	0.5%	2.0%	0.4%
Robeson.....	23,032,787	23,244,591	23,515,859	22,674,274	21,336,203	21,738,884	23,023,895	24,248,596	0.9%	1.2%	-3.6%	-5.9%	1.9%	5.9%	5.3%
Rockingham.....	17,385,338	17,471,827	17,792,521	18,074,126	16,276,858	15,646,790	16,138,568	16,107,643	0.5%	1.8%	1.6%	-9.9%	-3.9%	3.1%	-0.2%
Rowan.....	26,504,896	27,552,637	28,935,280	29,567,243	28,365,865	27,955,490	29,139,751	29,765,968	4.0%	5.0%	2.2%	-4.1%	-1.4%	4.2%	2.1%
Rutherford.....	13,534,103	13,693,182	13,912,113	13,486,376	12,874,937	13,378,701	13,443,008	14,278,502	1.2%	1.6%	-3.1%	-4.5%	3.9%	0.5%	6.2%
Sampson.....	10,211,757	10,721,547	11,046,248	11,011,877	10,921,102	10,658,472	10,923,181	11,079,726	5.0%	3.0%	-0.3%	-0.8%	-2.4%	2.5%	1.4%
Scotland.....	9,901,548	10,119,702	10,075,669	9,670,139	8,608,053	8,378,770	8,515,523	9,082,682	2.2%	-0.4%	-4.0%	-11.0%	-2.7%	1.6%	6.7%
Stanly.....	14,106,418	15,122,972	15,354,159	16,012,796	15,194,385	15,213,140	15,798,876	16,447,987	7.2%	1.5%	4.3%	-5.1%	0.1%	3.9%	4.1%
Stokes.....	4,389,715	4,540,524	4,429,305	4,335,968	4,063,569	4,026,189	4,404,365	4,870,448	3.4%	-2.4%	-2.1%	-6.3%	-0.9%	9.4%	10.6%
Surry.....	20,595,890	21,738,335	22,727,772	22,429,570	21,174,006	21,914,107	21,314,483	21,830,370	5.5%	4.6%	-1.3%	-5.6%	3.5%	-2.7%	2.4%
Swain.....	2,033,989	2,025,580	2,032,881	2,076,281	1,863,674	1,854,528	2,008,920	2,154,258	-0.4%	0.4%	2.1%	-10.2%	-0.5%	8.3%	7.2%
Transylvania....	6,787,982	7,072,568	7,214,947	7,404,081	7,249,995	6,973,556	7,241,884	7,882,163	4.2%	2.0%	2.6%	-2.1%	-3.8%	3.8%	8.8%
Tyrrell.....	449,551	439,733	438,165	444,562	379,997	350,750	418,522	417,336	-2.2%	-0.4%	1.5%	-14.5%	-7.7%	19.3%	-0.3%
Union.....	26,808,041	28,901,311	29,984,878	31,794,103	31,683,226	33,262,769	33,316,474	33,487,688	7.8%	3.7%	6.0%	-0.3%	5.0%	0.2%	0.5%
Vance.....	11,184,304	11,444,714	11,846,318	12,133,513	11,069,002	11,365,127	12,042,195	12,473,273	2.3%	3.5%	2.4%	-8.8%	2.7%	6.0%	3.6%
Wake.....	258,563,816	279,668,250	294,957,062	312,276,720	315,537,062	323,975,565	322,094,729	347,250,844	8.2%	5.5%	5.9%	1.0%	2.7%	-0.6%	7.8%
Warren.....	1,620,466	1,705,265	1,782,188	1,699,365	1,561,798	1,601,709	1,703,199	1,731,845	5.2%	4.5%	-4.6%	-8.1%	2.6%	6.3%	1.7%
Washington.....	2,198,322	2,176,117	1,984,416	1,819,952	1,645,506	1,717,094	1,820,256	1,904,453	-1.0%	-8.8%	-8.3%	-9.6%	4.4%	6.0%	4.6%
Watauga.....	16,309,669	17,180,843	18,520,289	19,506,687	19,851,084	20,227,598	21,131,817	22,676,783	5.3%	7.8%	5.3%	1.8%	1.9%	4.5%	7.3%
Wayne.....	30,554,322	31,998,951	31,648,206	31,406,886	30,736,784	30,203,751	31,711,271	32,687,577	4.7%	-1.1%	-0.8%	-2.1%	-1.7%	5.0%	3.1%
Wilkes.....	14,570,692	14,476,146	15,287,495	15,875,960	15,742,939	15,373,187	15,793,264	16,725,911	-0.6%	5.6%	3.8%	-0.8%	-2.3%	2.7%	5.9%
Wilson.....	21,567,931	22,588,984	24,361,944	23,710,748	23,359,652	23,732,039	24,163,984	24,961,260	4.7%	7.8%	-2.7%	-1.5%	1.6%	1.8%	3.3%
Yadkin.....	4,821,903	5,207,023	5,376,525	5,356,472	4,902,440	5,089,860	5,448,195	5,558,787	8.0%	3.3%	-0.4%	-8.5%	3.8%	7.0%	2.0%
Yancey.....	2,949,171	3,085,010	3,188,701	3,214,313	2,958,681	2,928,685	3,151,085	2,988,421	4.6%	3.4%	0.8%	-8.0%	-1.0%	7.6%	-5.2%
Unallocated.....	341,512,355	396,207,745	415,644,750	480,207,703	526,467,151	560,507,538	658,724,943	655,875,555	16.0%	4.9%	15.5%	9.6%	6.5%	17.5%	-0.4%
Statewide totals	2,752,346,296	2,926,759,358	3,061,601,639	3,193,353,952	3,201,208,315	3,282,011,366	3,465,390,202	3,623,075,071	6.3%	4.6%	4.3%	0.2%	2.5%	5.6%	4.6%
Utility services..	329,155,356	338,718,853	351,593,637	366,961,469	375,669,973	382,383,571	502,420,816	638,345,779	2.9%	3.8%	4.4%	2.4%	1.8%	31.4%	27.1%
8% highway use tax.....	29,737,767	32,388,443	31,112,642	35,398,039	31,320,520	25,710,847	26,196,182	29,768,722	8.9%	-3.9%	13.8%	-11.5%	-17.9%	1.9%	13.6%
Other use tax...	386,184	482,370	615,635	521,631	686,081	632,653	n/a	n/a	24.9%	27.6%	-15.3%	31.5%	-7.8%	n/a	n/a
Totals.....	3,111,625,603	3,298,349,023	3,444,923,553	3,596,235,091	3,608,884,890	3,690,738,438	3,994,007,200	4,291,189,572	6.0%	4.4%	4.4%	0.4%	2.3%	8.2%	7.4%

Fiscal year totals agree with Total retail and use tax (licenses when applicable) category in Table 31. The difference in the totals in Table 32 and the State sales and use tax gross collections column in Table 28 is attributable each year to the amounts of State retained portion of local sales and use tax/other administrative costs and refunds of local sales taxes to state agencies.
 n/a not applicable

Detail may not add to totals due to rounding.

Changes in general sales tax rate:

Effective July 16, 1991, the rate increased from 3% to 4%.

Effective October 16, 2001, the rate increased from 4% to 4.5%.

Other use tax category:

Amounts shown for 1988-89 through 2000-01 reflect use taxes generated from sales of manufactured homes, airplanes, and boats; effective for 2001-02, use taxes collected from such transactions are no longer shown separately, but are, instead, included within the attributable county of collection.

8% highway use tax - motor vehicle leasing:

1989-90 Effective October 1, 1989, retail sales of motor vehicles became exempt from sales tax and, instead, became subject to the 3% rate of highway use tax under Article 5A of G.S. Chapter 105, with a minimum tax of \$40, with certain exceptions, and a maximum tax of \$1,000 on any one motor vehicle. Beginning with 1989-90, collections from retail sales of motor vehicles are not included in the table. Concurrently, lessors of motor vehicles were given the option of either paying the highway use tax on the purchase price of the vehicles to be leased or collecting and remitting sales tax on the lease receipts at a rate of 8% for the first 90 continuous days of vehicle rental to the same person; after 90 days the rate would revert to 3%. [See 8% highway use tax-motor vehicle leasing classification for tax collections of the 8% rate.]

Changes in sales tax rate applicable to purchases of food for home consumption:

1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%.

1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.

Utility services group:

1996-97 Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%.

1999-00 Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

2001-02 Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change.

Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax.

Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax.

Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

Unallocated: 2001-02 The unallocated category includes \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.

Figure 32.1 State Sales and Use Tax Gross Collections: Five Highest Ranked Counties for 1988-89 and 2002-03

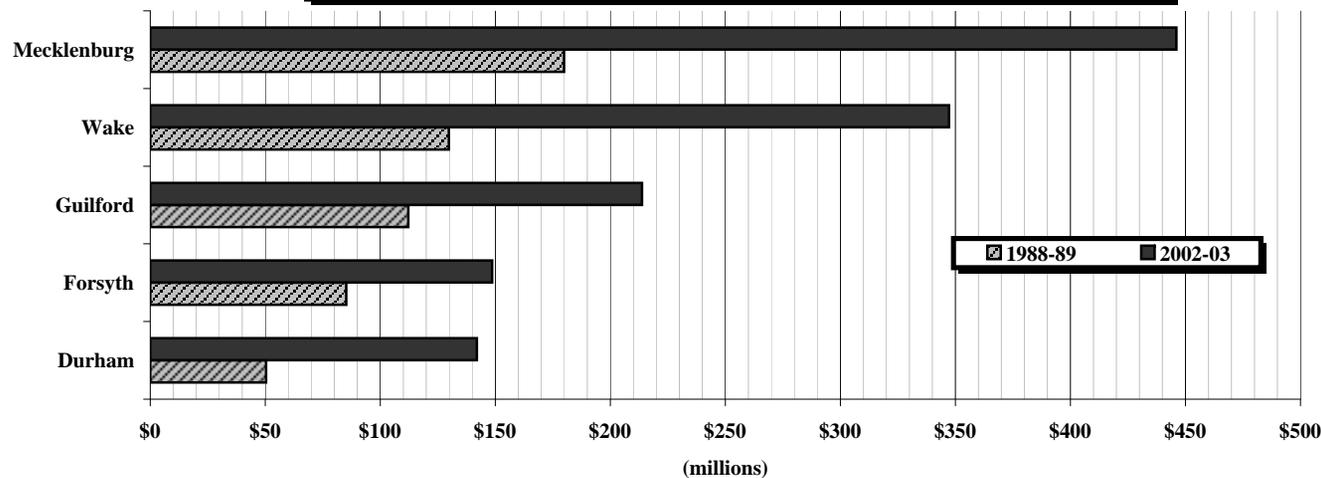


TABLE 33. STATE SALES AND USE TAX: GROSS RETAIL SALES REPORTED BY COUNTY
[G.S. 105 ARTICLE 5]

County	1988-1989	1989-1990	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	Year-over-year % change						
	[\$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	90/89	91/90	92/91	93/92	94/93	95/94	96/95
Alamance.....	1,045,413	1,067,660	1,000,548	1,011,485	1,070,864	1,163,728	1,253,479	1,377,551	2.1%	-6.3%	1.1%	5.9%	8.7%	7.7%	9.9%
Alexander.....	110,227	107,063	114,793	119,380	123,953	121,904	130,061	145,028	-2.9%	7.2%	4.0%	3.8%	-1.7%	6.7%	11.5%
Alleghany.....	47,547	46,127	47,683	46,168	47,246	49,268	56,432	56,605	-3.0%	3.4%	-3.2%	2.3%	4.3%	14.5%	0.3%
Anson.....	106,363	110,563	105,359	106,002	105,916	111,255	114,608	121,670	3.9%	-4.7%	0.6%	-0.1%	5.0%	3.0%	6.2%
Ashe.....	128,551	127,932	120,244	119,571	125,510	139,993	143,564	150,835	-0.5%	-6.0%	-0.6%	5.0%	11.5%	2.6%	5.1%
Avery.....	108,940	107,369	106,489	108,705	114,694	130,389	139,403	152,313	-1.4%	-0.8%	2.1%	5.5%	13.7%	6.9%	9.3%
Beaufort.....	344,279	333,998	327,764	320,662	342,602	364,489	377,785	396,506	-3.0%	-1.9%	-2.2%	6.8%	6.4%	3.6%	5.0%
Bertie.....	66,165	62,792	65,774	63,499	66,904	72,101	69,774	72,622	-5.1%	4.7%	-3.5%	5.4%	7.8%	-3.2%	4.1%
Bladen.....	162,057	164,355	167,042	163,611	179,082	186,973	199,148	208,863	1.4%	1.6%	-2.1%	9.5%	4.4%	6.5%	4.9%
Brunswick.....	326,305	339,802	353,491	367,797	402,067	457,592	504,798	560,328	4.1%	4.0%	4.0%	9.3%	13.8%	10.3%	11.0%
Buncombe.....	1,811,436	1,830,494	1,823,433	1,880,765	2,025,115	2,311,741	2,529,695	2,738,660	1.1%	-0.4%	3.1%	7.7%	14.2%	9.4%	8.3%
Burke.....	452,859	441,007	433,728	453,605	487,079	519,369	569,807	608,037	-2.6%	-1.7%	4.6%	7.4%	6.6%	9.7%	6.7%
Cabarrus.....	691,074	691,732	699,834	727,966	772,914	883,790	987,801	1,075,812	0.1%	1.2%	4.0%	6.2%	14.3%	11.8%	8.9%
Caldwell.....	468,298	456,532	432,789	441,291	473,076	520,800	559,687	591,287	-2.5%	-5.2%	2.0%	7.2%	10.1%	7.5%	5.6%
Camden.....	14,948	14,102	15,036	13,725	16,182	16,962	17,738	18,600	-5.7%	6.6%	-8.7%	17.9%	4.8%	4.6%	1.8%
Carteret.....	470,951	457,743	461,755	479,076	514,777	573,294	630,435	662,010	-2.8%	0.9%	3.8%	7.5%	11.4%	10.0%	5.0%
Caswell.....	36,559	36,837	38,533	38,113	38,336	41,864	46,263	51,496	0.8%	4.6%	-1.1%	0.6%	9.2%	10.5%	11.3%
Catawba.....	1,400,197	1,362,681	1,301,265	1,355,617	1,467,124	1,663,873	1,830,623	1,936,810	-2.7%	-4.5%	4.2%	8.2%	13.4%	10.0%	5.8%
Chatham.....	192,957	186,055	199,404	230,662	243,362	259,683	284,349	318,366	-3.6%	7.2%	15.7%	5.5%	6.7%	9.5%	12.0%
Cherokee.....	145,500	136,725	132,411	136,894	151,708	175,485	220,135	244,115	-6.0%	-3.2%	3.4%	10.8%	15.7%	25.4%	10.9%
Chowan.....	81,651	86,089	80,792	81,670	84,321	92,838	102,515	99,137	5.4%	-6.2%	1.1%	3.2%	10.1%	10.4%	-3.3%
Clay.....	33,543	25,841	26,207	30,889	35,595	37,510	40,184	40,003	-23.0%	1.4%	17.9%	15.2%	5.4%	7.1%	-0.4%
Cleveland.....	720,539	692,297	675,163	692,310	720,002	809,593	894,118	935,986	-3.9%	-2.5%	2.5%	4.0%	12.4%	10.4%	4.7%
Columbus.....	321,763	327,577	324,035	324,672	345,075	357,708	380,022	418,723	1.8%	-1.1%	0.2%	6.3%	3.7%	6.2%	10.2%
Craven.....	546,661	558,266	554,103	578,196	606,122	666,413	699,939	729,092	2.1%	-0.7%	4.3%	4.8%	9.9%	5.0%	4.2%
Cumberland.....	1,910,964	1,890,482	1,797,922	1,975,382	2,159,904	2,344,069	2,514,060	2,670,468	-1.1%	-4.9%	9.9%	9.3%	8.5%	7.3%	6.2%
Currity.....	96,583	88,729	81,693	90,426	102,242	117,774	139,514	147,785	-8.1%	-7.9%	10.7%	13.1%	15.2%	18.5%	5.9%
Dare.....	432,156	456,290	463,833	473,837	508,862	580,368	643,334	676,520	5.6%	1.7%	2.2%	7.4%	14.1%	10.8%	5.2%
Davidson.....	793,333	786,047	828,621	865,136	948,887	946,763	1,009,522	1,066,520	-0.9%	5.4%	4.4%	9.7%	-0.2%	6.6%	5.6%
Davie.....	171,889	177,333	171,071	176,983	184,959	184,449	197,061	205,696	3.2%	-3.5%	3.5%	4.5%	-0.3%	6.8%	4.4%
Duplin.....	215,535	210,363	209,330	222,735	230,765	239,318	260,942	333,200	-2.4%	-0.5%	6.4%	3.6%	3.7%	9.0%	27.7%
Durham.....	1,658,079	1,663,216	1,695,664	1,744,493	1,918,310	2,112,720	2,373,627	2,580,145	0.3%	2.0%	2.9%	10.0%	10.1%	12.3%	8.7%
Edgecombe.....	363,164	345,005	397,366	395,337	361,391	330,362	366,846	399,938	-5.0%	15.2%	-0.5%	-8.6%	-8.6%	11.0%	9.0%
Forsyth.....	3,415,145	3,299,817	3,214,643	3,415,059	3,664,056	3,957,672	4,421,978	4,719,601	-3.4%	-2.6%	6.2%	7.3%	8.0%	11.7%	6.7%
Franklin.....	151,671	155,132	146,565	145,239	158,620	175,690	198,069	212,080	2.3%	-5.5%	-0.9%	9.2%	10.8%	12.7%	7.1%
Gaston.....	1,442,002	1,377,115	1,344,040	1,374,262	1,457,042	1,576,886	1,752,540	1,881,257	-4.5%	-2.4%	2.2%	6.0%	8.2%	11.1%	7.3%
Gates.....	35,038	35,309	35,171	38,636	41,592	43,685	47,131	47,272	0.8%	-0.4%	9.9%	7.7%	5.0%	7.9%	0.3%
Graham.....	29,529	28,422	27,750	30,148	34,743	34,623	33,301	35,280	-3.7%	-2.4%	8.6%	15.2%	-0.3%	-3.8%	5.9%
Granville.....	175,746	178,625	190,907	197,024	213,441	224,106	235,844	251,814	1.6%	6.9%	3.2%	8.3%	5.0%	5.2%	6.8%
Greene.....	61,562	52,276	46,349	45,932	49,228	50,621	55,440	61,412	-15.1%	-11.3%	-0.9%	7.2%	2.8%	9.5%	10.8%
Guilford.....	5,260,901	5,216,685	5,102,864	5,274,010	5,707,616	6,407,038	7,144,204	7,515,663	-0.8%	-2.2%	3.4%	8.2%	12.3%	11.5%	5.2%
Halifax.....	390,951	393,466	401,899	407,715	416,024	426,148	465,299	499,857	0.6%	2.1%	1.4%	2.0%	2.4%	9.2%	7.4%
Harnett.....	379,629	362,384	355,744	376,030	413,245	437,981	461,113	489,882	-4.5%	-1.8%	5.7%	9.9%	6.0%	5.3%	6.2%
Haywood.....	421,152	380,012	377,003	402,546	419,214	450,348	475,365	517,175	-9.8%	-0.8%	6.8%	4.1%	7.4%	5.6%	8.8%
Henderson.....	649,697	597,083	556,295	603,684	608,916	664,921	705,633	737,578	-8.1%	-6.8%	8.5%	0.9%	9.2%	6.1%	4.5%
Hertford.....	198,123	204,101	195,621	188,348	186,800	205,933	214,226	240,316	3.0%	-4.2%	-3.7%	-0.8%	10.2%	4.0%	12.2%
Hoke.....	62,159	62,275	63,469	66,454	72,104	79,418	87,001	89,373	0.2%	1.9%	4.7%	8.5%	10.1%	9.5%	2.7%
Hyde.....	28,147	29,659	29,198	28,595	29,100	32,260	32,723	34,567	5.4%	-1.6%	-2.1%	1.8%	10.9%	1.4%	5.6%
Iredell.....	860,603	872,971	862,385	902,975	966,656	1,111,791	1,242,027	1,365,508	1.4%	-1.2%	4.7%	7.1%	15.0%	11.7%	9.9%
Jackson.....	158,493	180,837	184,952	198,740	208,399	169,120	188,712	206,421	14.1%	2.3%	7.5%	4.9%	-18.8%	11.6%	9.4%

TABLE 33. - Continued

County	1988-1989	1989-1990	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	Year-over-year % change						
	[\$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	90/89	91/90	92/91	93/92	94/93	95/94	96/95
Johnston.....	642,758	622,751	588,301	644,835	684,749	772,255	812,653	917,623	-3.1%	-5.5%	9.6%	6.2%	12.8%	5.2%	12.9%
Jones.....	35,462	38,009	38,989	39,445	42,531	41,849	35,214	26,738	7.2%	2.6%	1.2%	7.8%	-1.6%	-15.9%	-24.1%
Lee.....	461,997	428,333	393,037	427,893	470,198	502,893	562,285	574,287	-7.3%	-8.2%	8.9%	9.9%	7.0%	11.8%	2.1%
Lenoir.....	518,133	498,573	507,180	527,962	558,724	628,639	688,163	744,207	-3.8%	1.7%	4.1%	5.8%	12.5%	9.5%	8.1%
Lincoln.....	274,253	286,356	270,556	274,371	289,548	321,598	344,790	387,373	4.4%	-5.5%	1.4%	5.5%	11.1%	7.2%	12.4%
Macon.....	192,257	200,369	205,810	217,333	229,489	246,606	270,025	290,246	4.2%	2.7%	5.6%	5.6%	7.5%	9.5%	7.5%
Madison.....	48,227	49,970	50,971	53,087	54,062	59,504	59,962	59,978	3.6%	2.0%	4.2%	1.8%	10.1%	0.8%	0.0%
Martin.....	159,204	157,937	162,168	172,761	181,268	184,670	201,817	217,133	-0.8%	2.7%	6.5%	4.9%	1.9%	9.3%	7.6%
McDowell.....	209,039	202,626	198,356	209,590	225,557	244,215	264,055	285,441	-3.1%	-2.1%	5.7%	7.6%	8.3%	8.1%	8.1%
Mecklenburg....	8,865,298	8,845,616	8,584,648	8,515,428	9,315,495	10,386,860	11,357,291	12,796,551	-0.2%	-3.0%	-0.8%	9.4%	11.5%	9.3%	12.7%
Mitchell.....	111,749	104,411	103,382	98,252	101,124	108,477	106,624	111,293	-6.6%	-1.0%	-5.0%	2.9%	7.3%	-1.7%	4.4%
Montgomery.....	138,985	134,355	126,264	119,321	143,633	164,546	175,917	181,766	-3.3%	-6.0%	-5.5%	20.4%	14.6%	6.9%	3.3%
Moore.....	515,778	484,000	464,969	506,784	557,703	609,214	673,652	706,360	-6.2%	-3.9%	9.0%	10.0%	9.2%	10.6%	4.9%
Nash.....	891,903	891,124	866,500	900,485	963,878	1,036,442	1,140,571	1,282,557	-0.1%	-2.8%	3.9%	7.0%	7.5%	10.0%	12.4%
New Hanover....	1,581,041	1,596,553	1,631,853	1,672,888	1,742,043	1,949,193	2,196,565	2,401,271	1.0%	2.2%	2.5%	4.1%	11.9%	12.7%	9.3%
Northampton....	55,992	55,982	54,347	53,468	54,092	56,887	63,434	64,651	0.0%	-2.9%	-1.6%	1.2%	5.2%	11.5%	1.9%
Onslow.....	659,661	640,676	624,251	680,165	705,545	763,771	829,665	906,618	-2.9%	-2.6%	9.0%	3.7%	8.3%	8.6%	9.3%
Orange.....	647,727	640,662	640,743	638,895	698,037	770,782	846,809	867,152	-1.1%	0.0%	-0.3%	9.3%	10.4%	9.9%	2.4%
Pamlico.....	43,792	42,404	43,819	43,242	47,519	50,197	51,684	56,901	-3.2%	3.3%	-1.3%	9.9%	5.6%	3.0%	10.1%
Pasquotank.....	302,444	292,752	279,392	291,470	300,964	316,031	336,712	354,880	-3.2%	-4.6%	4.3%	3.3%	5.0%	6.5%	5.4%
Pender.....	100,568	101,288	105,320	111,527	125,676	147,820	156,243	170,079	0.7%	4.0%	5.9%	12.7%	17.6%	5.7%	8.9%
Perquimans.....	36,298	31,604	30,435	30,367	30,967	35,980	40,558	43,104	-12.9%	-3.7%	-0.2%	2.0%	16.2%	12.7%	6.3%
Person.....	181,196	178,379	179,171	186,044	196,958	225,002	240,862	255,524	-1.6%	0.4%	3.8%	5.9%	14.2%	7.0%	6.1%
Pitt.....	990,693	960,024	886,750	924,524	987,563	1,155,921	1,294,650	1,420,060	-3.1%	-7.6%	4.3%	6.8%	17.0%	12.0%	9.7%
Polk.....	55,444	58,196	58,671	60,761	64,130	72,867	82,205	86,285	5.0%	0.8%	3.6%	5.5%	13.6%	12.8%	5.0%
Randolph.....	622,227	616,560	622,547	665,693	708,077	780,576	811,082	863,709	-0.9%	1.0%	6.9%	6.4%	10.2%	3.9%	6.5%
Richmond.....	300,654	291,217	268,341	272,538	301,151	310,172	334,058	346,640	-3.1%	-7.9%	1.6%	10.5%	3.0%	7.7%	3.8%
Robeson.....	672,612	657,603	631,243	656,486	708,419	765,605	830,430	882,062	-2.2%	-4.0%	4.0%	7.9%	8.1%	8.5%	6.2%
Rockingham.....	500,481	490,283	470,349	483,457	518,099	541,890	573,544	597,975	-2.0%	-4.1%	2.8%	7.2%	4.6%	5.8%	4.3%
Rowan.....	777,705	772,561	718,172	747,299	766,818	787,989	841,719	884,521	-0.7%	-7.0%	4.1%	2.6%	2.8%	6.8%	5.1%
Rutherford.....	508,704	489,955	472,776	478,049	463,041	487,351	475,536	472,179	-3.7%	-3.5%	1.1%	-3.1%	5.3%	-2.4%	-0.7%
Sampson.....	286,827	273,523	260,389	292,202	318,940	365,397	397,945	414,463	-4.6%	-4.8%	12.2%	9.2%	14.6%	8.9%	4.2%
Scotland.....	228,947	237,042	230,674	236,086	249,653	262,175	282,938	303,205	3.5%	-2.7%	2.3%	5.7%	5.0%	7.9%	7.2%
Stanly.....	399,169	396,025	383,614	380,467	400,419	438,899	481,751	490,929	-0.8%	-3.1%	-0.8%	5.2%	9.6%	9.8%	1.9%
Stokes.....	118,781	118,944	119,084	119,883	124,734	131,854	148,633	149,099	0.1%	0.1%	0.7%	4.0%	5.7%	12.7%	0.3%
Surry.....	596,438	602,759	590,776	595,020	637,470	697,623	722,385	754,760	1.1%	-2.0%	0.7%	7.1%	9.4%	3.5%	4.5%
Swain.....	61,481	56,280	52,974	52,003	51,561	55,631	60,243	64,483	-8.5%	-5.9%	-1.8%	-0.8%	7.9%	8.3%	7.0%
Transylvania.....	142,887	138,427	130,295	141,692	160,978	174,901	184,329	207,930	-3.1%	-5.9%	8.7%	13.6%	8.6%	5.4%	12.8%
Tyrrell.....	15,367	18,112	17,764	15,004	16,638	18,587	18,634	20,336	17.9%	-1.9%	-15.5%	10.9%	11.7%	0.3%	9.1%
Union.....	672,573	699,105	646,475	675,161	758,924	778,787	867,530	991,135	3.9%	-7.5%	4.4%	12.4%	2.6%	11.4%	14.2%
Vance.....	309,901	301,545	294,213	289,047	327,549	357,387	375,096	417,894	-2.7%	-2.4%	-1.8%	13.3%	9.1%	5.0%	11.4%
Wake.....	5,361,895	5,251,140	5,182,233	5,287,644	5,968,509	6,663,017	7,649,497	8,440,787	-2.1%	-1.3%	2.0%	12.9%	11.6%	14.8%	10.3%
Warren.....	58,382	58,613	56,796	53,832	51,923	56,808	59,963	61,644	0.4%	-3.1%	-5.2%	-3.5%	9.4%	5.6%	2.8%
Washington.....	84,000	75,848	74,170	81,548	84,574	90,607	89,554	92,045	-9.7%	-2.2%	9.9%	3.7%	7.1%	-1.2%	2.8%
Watauga.....	343,298	352,244	353,498	370,294	392,775	434,118	464,453	524,196	2.6%	0.4%	4.8%	6.1%	10.5%	7.0%	12.9%
Wayne.....	837,518	840,779	848,777	842,424	886,989	985,194	1,064,187	1,060,402	0.4%	1.0%	-0.7%	5.3%	11.1%	8.0%	-0.4%
Wilkes.....	387,953	393,621	395,793	404,297	412,135	469,840	494,254	505,455	1.5%	0.6%	2.1%	1.9%	14.0%	5.2%	2.5%
Wilson.....	757,685	739,415	670,843	662,108	672,468	720,266	769,135	843,964	-2.4%	-9.3%	-1.3%	1.6%	7.1%	6.8%	9.7%
Yadkin.....	144,553	141,811	134,037	140,153	141,503	151,716	165,517	172,545	-1.9%	-5.5%	4.6%	1.0%	7.2%	9.1%	4.2%
Yancey.....	68,013	64,962	65,968	76,570	77,565	83,340	87,570	89,771	-4.5%	1.5%	16.1%	1.3%	7.4%	5.1%	2.5%
Unallocated.....	3,955,368	4,254,402	4,862,977	5,170,559	5,630,136	5,935,042	7,462,220	11,797,414	7.6%	14.3%	6.3%	8.9%	5.4%	25.7%	58.1%
Statewide totals	65,130,350	64,691,006	64,038,693	66,122,475	71,224,237	78,029,668	86,592,403	97,352,867	-0.7%	-1.0%	3.3%	7.7%	9.6%	11.0%	12.4%

TABLE 33. - Continued

County	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Year-over-year % change						
	[\$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	[$1,000s]	97/96	98/97	99/98	00/99	01/00	02/01	03/02
Alamance.....	1,377,551	1,492,400	1,535,421	1,609,891	1,620,578	1,712,542	1,628,027	1,599,676	8.3%	2.9%	4.9%	0.7%	5.7%	-4.9%	-1.7%
Alexander.....	145,028	155,214	163,335	176,204	175,231	201,236	199,897	214,625	7.0%	5.2%	7.9%	-0.6%	14.8%	-0.7%	7.4%
Alleghany.....	56,605	60,537	64,861	68,919	69,659	70,339	64,728	68,793	6.9%	7.1%	6.3%	1.1%	1.0%	-8.0%	6.3%
Anson.....	121,670	131,597	134,308	131,085	143,147	150,374	152,263	158,091	8.2%	2.1%	-2.4%	9.2%	5.0%	1.3%	3.8%
Ashe.....	150,835	171,394	184,067	173,806	170,268	184,810	227,249	227,636	13.6%	7.4%	-5.6%	-2.0%	8.5%	23.0%	0.2%
Avery.....	152,313	170,942	181,330	178,969	181,329	195,216	189,411	193,009	12.2%	6.1%	-1.3%	1.3%	7.7%	-3.0%	1.9%
Beaufort.....	396,506	427,570	417,990	447,962	459,962	464,156	474,159	514,154	7.8%	-2.2%	7.2%	2.7%	0.9%	2.2%	8.4%
Bertie.....	72,622	73,077	70,787	73,082	76,625	76,700	72,119	75,823	0.6%	-3.1%	3.2%	4.8%	0.1%	-6.0%	5.1%
Bladen.....	208,863	218,330	234,635	251,541	255,746	265,112	267,435	297,147	4.5%	7.5%	7.2%	1.7%	3.7%	0.9%	11.1%
Brunswick.....	560,328	622,389	681,491	729,195	779,889	826,683	882,559	953,953	11.1%	9.5%	7.0%	7.0%	6.0%	6.8%	8.1%
Buncombe.....	2,738,660	2,898,788	3,081,052	3,211,541	3,244,934	3,385,178	3,431,309	3,429,967	5.8%	6.3%	4.2%	1.0%	4.3%	1.4%	0.0%
Burke.....	608,037	643,082	677,341	696,509	704,203	769,605	727,377	720,954	5.8%	5.3%	2.8%	1.1%	9.3%	-5.5%	-0.9%
Cabarrus.....	1,075,812	1,169,359	1,287,733	1,459,804	1,747,743	1,903,125	2,035,626	2,181,850	8.7%	10.1%	13.4%	19.7%	8.9%	7.0%	7.2%
Caldwell.....	591,287	614,079	626,774	665,936	690,378	703,610	651,553	661,407	3.9%	2.1%	6.2%	3.7%	1.9%	-7.4%	1.5%
Camden.....	18,060	21,365	20,818	21,676	23,433	27,648	26,784	45,929	18.3%	-2.6%	4.1%	8.1%	18.0%	-3.1%	71.5%
Carteret.....	662,010	709,586	743,756	766,640	778,265	784,225	812,703	883,303	7.2%	4.8%	3.1%	1.5%	0.8%	3.6%	8.7%
Caswell.....	51,496	57,287	60,975	64,985	68,147	72,386	60,830	69,246	11.2%	6.4%	6.6%	4.9%	6.2%	-16.0%	13.8%
Catawba.....	1,936,810	2,063,389	2,165,884	2,279,471	2,319,595	2,453,110	2,299,791	2,349,653	6.5%	5.0%	5.2%	1.8%	5.8%	-6.3%	2.2%
Chatham.....	318,366	356,621	341,704	367,416	358,915	387,676	384,114	377,080	12.0%	-4.2%	7.5%	-2.3%	8.0%	-0.9%	-1.8%
Cherokee.....	244,115	266,723	302,025	326,713	342,396	343,083	349,041	378,915	9.3%	13.2%	8.2%	4.8%	0.2%	1.7%	8.6%
Chowan.....	99,137	105,939	108,890	107,004	110,226	117,844	116,085	116,854	6.9%	2.8%	-1.7%	3.0%	6.9%	-1.5%	0.7%
Clay.....	40,003	45,866	45,565	65,021	74,536	83,199	100,300	114,527	14.7%	-0.7%	42.7%	14.6%	11.6%	20.6%	14.2%
Cleveland.....	935,986	1,026,730	1,105,270	1,102,928	1,101,193	1,038,790	960,671	955,158	9.7%	7.6%	-0.2%	-0.2%	-5.7%	-7.5%	-0.6%
Columbus.....	418,723	453,271	455,158	471,744	461,471	460,561	443,735	457,420	8.3%	0.4%	3.6%	-2.2%	-0.2%	-3.7%	3.1%
Craven.....	729,092	779,300	804,973	839,600	887,336	930,509	900,390	976,058	6.9%	3.3%	4.3%	5.7%	4.9%	-3.2%	8.4%
Cumberland.....	2,670,468	2,856,078	2,852,575	2,909,513	3,018,719	3,023,363	2,974,131	3,017,710	7.0%	-0.1%	2.0%	3.8%	0.2%	-1.6%	1.5%
Currituck.....	147,785	164,118	181,040	197,588	235,342	264,097	257,153	278,447	11.1%	10.3%	9.1%	19.1%	12.2%	-2.6%	8.3%
Dare.....	676,520	715,815	800,062	869,838	929,860	1,029,650	1,119,273	1,229,180	5.8%	11.8%	8.7%	6.9%	10.7%	8.7%	9.8%
Davidson.....	1,066,520	1,151,388	1,265,289	1,331,327	1,323,658	1,304,522	1,252,384	1,279,069	8.0%	9.9%	5.2%	-0.6%	-1.4%	-4.0%	2.1%
Davie.....	205,696	226,378	240,489	268,890	276,983	302,239	264,670	264,526	10.1%	6.2%	11.8%	3.0%	9.1%	-12.4%	-0.1%
Duplin.....	333,200	466,786	330,493	302,213	317,643	320,310	339,195	333,228	40.1%	-29.2%	-8.6%	5.1%	0.8%	5.9%	-1.8%
Durham.....	2,580,145	2,725,364	2,969,822	3,167,577	3,455,668	3,688,799	4,057,352	4,597,853	5.6%	9.0%	6.7%	9.1%	6.7%	10.0%	13.3%
Edgecombe.....	399,938	462,524	463,539	447,493	439,816	414,918	388,141	395,838	15.6%	0.2%	-3.5%	-1.7%	-5.7%	-6.5%	2.0%
Forsyth.....	4,719,601	5,050,244	5,286,343	5,299,606	5,315,588	5,494,698	5,487,579	5,690,504	7.0%	4.7%	0.3%	0.3%	3.4%	-0.1%	3.7%
Franklin.....	212,080	234,632	258,263	299,302	301,263	290,829	294,106	295,218	10.6%	10.1%	15.9%	0.7%	-3.5%	1.1%	0.4%
Gaston.....	1,881,257	1,934,128	2,009,809	2,076,328	2,090,693	2,158,528	2,041,756	2,157,602	2.8%	3.9%	3.3%	0.7%	3.2%	-5.4%	5.7%
Gates.....	47,272	50,811	51,278	48,895	43,555	38,388	36,801	38,114	7.5%	0.9%	-4.6%	-10.9%	-11.9%	-4.1%	3.6%
Graham.....	35,280	36,298	37,055	37,340	35,481	39,776	40,679	44,455	2.9%	2.1%	0.8%	-5.0%	12.1%	2.3%	9.3%
Granville.....	251,814	282,826	291,606	331,636	331,052	348,125	354,378	376,442	12.3%	3.1%	13.7%	-0.2%	5.2%	1.8%	6.2%
Greene.....	61,412	76,973	59,018	58,003	56,734	57,631	50,110	52,294	25.3%	-23.3%	-1.7%	-2.2%	1.6%	-13.1%	4.4%
Guilford.....	7,515,663	7,937,678	8,628,148	9,271,941	9,243,741	9,371,295	8,545,992	8,493,801	5.6%	8.7%	7.5%	-0.3%	1.4%	-8.8%	-0.6%
Halifax.....	499,857	527,559	514,217	503,870	502,095	503,259	510,255	585,993	5.5%	-2.5%	-2.0%	-0.4%	0.2%	1.4%	14.8%
Harnett.....	489,882	526,804	508,613	526,701	546,428	567,328	549,335	598,200	7.5%	-3.5%	3.6%	3.7%	3.8%	-3.2%	8.9%
Haywood.....	517,175	565,693	612,036	655,735	622,025	614,882	620,573	645,580	9.4%	8.2%	7.1%	-5.1%	-1.1%	0.9%	4.0%
Henderson.....	737,578	854,905	892,452	877,376	932,309	978,504	1,011,573	1,141,059	15.9%	4.4%	-1.7%	6.3%	5.0%	3.4%	12.8%
Hertford.....	240,316	240,295	248,460	251,884	292,567	304,290	253,346	262,377	0.0%	3.4%	1.4%	16.2%	4.0%	-16.7%	3.6%
Hoke.....	89,373	93,831	86,661	89,959	89,322	86,881	95,603	111,022	5.0%	-7.6%	3.8%	-0.7%	-2.7%	10.0%	16.1%
Hyde.....	34,567	35,468	40,529	42,399	42,734	48,843	51,139	49,882	2.6%	14.3%	4.6%	0.8%	14.3%	4.7%	-2.5%
Iredell.....	1,365,508	1,492,322	1,650,093	1,766,993	1,710,150	1,759,104	1,677,426	1,821,225	9.3%	10.6%	7.1%	-3.2%	2.9%	-4.6%	8.6%
Jackson.....	206,421	248,406	266,270	273,638	303,301	319,532	320,017	338,855	20.3%	7.2%	2.8%	10.8%	5.4%	0.2%	5.9%

TABLE 33 - Continued

County	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	Year-over-year % change						
	[\$1,000s]	[\$1,000s]	[\$1,000s]	[\$1,000s]	[\$1,000s]	[\$1,000s]	[\$1,000s]	[\$1,000s]	97/96	98/97	99/98	00/99	01/00	02/01	03/02
Johnston.....	917,623	1,030,242	1,106,176	1,186,297	1,234,633	1,305,467	1,247,372	1,312,537	12.3%	7.4%	7.2%	4.1%	5.7%	-4.5%	5.2%
Jones.....	26,738	28,255	31,061	30,805	32,140	33,810	32,534	34,155	5.7%	9.9%	-0.8%	4.3%	5.2%	-3.8%	5.0%
Lee.....	574,287	651,221	683,177	722,227	737,116	717,726	664,529	679,955	13.4%	4.9%	5.7%	2.1%	-2.6%	-7.4%	2.3%
Lenoir.....	744,207	790,546	775,348	781,517	770,936	779,131	839,117	862,766	6.2%	-1.9%	0.8%	-1.4%	1.1%	7.7%	2.8%
Lincoln.....	387,373	427,871	476,652	513,840	552,566	548,780	553,686	580,582	10.5%	11.4%	7.8%	7.5%	-0.7%	0.9%	4.9%
Macon.....	290,246	308,573	339,733	356,135	390,105	415,766	421,660	445,300	6.3%	10.1%	4.8%	9.5%	6.6%	1.4%	5.6%
Madison.....	59,978	67,308	63,378	66,949	67,597	80,388	87,326	97,457	12.2%	-5.8%	5.6%	1.0%	18.9%	8.6%	11.6%
Martin.....	217,133	217,164	203,990	205,955	189,615	193,348	223,488	194,464	0.0%	-6.1%	1.0%	-7.9%	2.0%	15.6%	-13.0%
McDowell.....	285,441	334,952	352,545	395,789	402,555	379,427	366,510	382,685	17.3%	5.3%	12.3%	1.7%	-5.7%	-3.4%	4.4%
Mecklenburg....	12,796,551	14,852,942	15,474,469	16,757,604	16,807,018	16,483,706	15,372,033	15,568,250	16.1%	4.2%	8.3%	0.3%	-1.9%	-6.7%	1.3%
Mitchell.....	111,293	124,902	120,392	119,990	142,463	171,517	169,176	174,988	12.2%	-3.6%	-0.3%	18.7%	20.4%	-1.4%	3.4%
Montgomery.....	181,766	196,367	195,400	218,721	239,949	265,740	272,476	253,421	8.0%	-0.5%	11.9%	9.7%	10.7%	2.5%	-7.0%
Moore.....	706,360	795,673	858,742	915,578	942,642	969,169	968,038	972,647	12.6%	7.9%	6.6%	3.0%	2.8%	-0.1%	0.5%
Nash.....	1,282,557	1,425,316	1,429,888	1,375,821	1,394,730	1,426,101	1,336,504	1,335,532	11.1%	0.3%	-3.8%	1.4%	2.2%	-6.3%	-0.1%
New Hanover....	2,401,271	2,762,887	2,795,146	3,013,925	3,118,861	3,313,441	3,183,187	3,239,363	15.1%	1.2%	7.8%	3.5%	6.2%	-3.9%	1.8%
Northampton....	64,651	67,083	60,876	66,361	63,905	68,776	63,213	52,521	3.8%	-9.3%	9.0%	-3.7%	7.6%	-8.1%	-16.9%
Onslow.....	906,618	1,026,603	1,030,573	1,051,341	1,055,500	1,073,255	1,101,168	1,190,439	13.2%	0.4%	2.0%	0.4%	1.7%	2.6%	8.1%
Orange.....	867,152	931,514	977,264	1,067,357	1,088,702	1,215,465	1,256,005	1,353,834	7.4%	4.9%	9.2%	2.0%	11.6%	3.3%	7.8%
Pamlico.....	56,901	62,396	65,362	65,685	63,728	65,301	62,723	59,828	9.7%	4.8%	0.5%	-3.0%	2.5%	-3.9%	-4.6%
Pasquotank....	354,880	394,964	415,170	436,366	462,764	488,703	474,038	488,633	11.3%	5.1%	5.1%	6.0%	5.6%	-3.0%	3.1%
Pender.....	170,079	208,116	231,216	242,216	238,436	237,452	246,350	263,565	22.4%	11.1%	4.8%	-1.6%	-0.4%	3.7%	7.0%
Perquimans.....	43,104	45,332	43,315	39,953	37,941	38,928	40,408	48,039	5.2%	-4.4%	-7.8%	-5.0%	2.6%	3.8%	18.9%
Person.....	255,524	287,503	296,922	300,698	311,172	333,125	333,840	342,494	12.5%	3.3%	1.3%	3.5%	7.1%	0.2%	2.6%
Pitt.....	1,420,060	1,592,361	1,740,916	1,864,247	1,944,493	1,977,292	1,855,754	1,914,226	12.1%	9.3%	7.1%	4.3%	1.7%	-6.1%	3.2%
Polk.....	86,285	91,310	94,845	99,923	100,871	113,638	113,513	108,878	5.8%	3.9%	5.4%	0.9%	12.7%	-0.1%	-4.1%
Randolph.....	863,709	906,154	961,899	1,041,955	1,044,671	1,059,867	1,039,610	1,029,001	4.9%	6.2%	8.3%	0.3%	1.5%	-1.9%	-1.0%
Richmond.....	346,640	381,906	384,310	386,679	385,737	390,475	369,883	355,463	10.2%	0.6%	0.6%	-0.2%	1.2%	-5.3%	-3.9%
Robeson.....	882,062	900,460	912,217	910,796	883,763	895,939	867,397	878,320	2.1%	1.3%	-0.2%	-3.0%	1.4%	-3.2%	1.3%
Rockingham.....	597,975	642,615	704,811	766,027	733,568	739,590	699,748	663,118	7.5%	9.7%	8.7%	-4.2%	0.8%	-5.4%	-5.2%
Rowan.....	884,521	968,459	1,056,147	1,077,265	1,092,306	1,081,784	1,081,266	1,115,349	9.5%	9.1%	2.0%	1.4%	-1.0%	0.0%	3.2%
Rutherford.....	472,179	485,052	483,081	492,286	488,498	526,427	504,945	508,751	2.7%	-0.4%	1.9%	-0.8%	7.8%	-4.1%	0.8%
Sampson.....	414,463	482,633	497,056	463,830	468,882	495,746	529,632	513,422	16.4%	3.0%	-6.7%	1.1%	5.7%	6.8%	-3.1%
Scotland.....	303,205	324,109	331,413	339,896	298,835	299,675	287,783	323,605	6.9%	2.3%	2.6%	-12.1%	0.3%	-4.0%	12.4%
Stanly.....	490,929	517,133	548,028	591,763	626,456	624,247	623,469	619,978	5.3%	6.0%	8.0%	5.9%	-0.4%	-0.1%	-0.6%
Stokes.....	149,099	159,069	161,158	159,629	164,863	172,571	174,994	211,817	6.7%	1.3%	-0.9%	3.3%	4.7%	1.4%	21.0%
Surry.....	754,760	830,504	859,532	886,362	924,288	976,509	906,735	905,054	10.0%	3.5%	3.1%	4.3%	5.6%	-7.1%	-0.2%
Swain.....	64,483	67,839	68,447	77,924	105,290	117,440	83,849	79,023	5.2%	0.9%	13.8%	35.1%	11.5%	-28.6%	-5.8%
Transylvania....	207,930	217,180	225,368	243,577	248,357	257,285	248,973	263,949	4.4%	3.8%	8.1%	2.0%	3.6%	-3.2%	6.0%
Tyrrell.....	20,336	18,710	19,284	21,383	17,693	19,205	18,584	17,550	-8.0%	3.1%	10.9%	-17.3%	8.5%	-3.2%	-5.6%
Union.....	991,135	1,101,801	1,113,199	1,207,718	1,287,192	1,368,711	1,403,190	1,425,656	11.2%	1.0%	8.5%	6.6%	6.3%	2.5%	1.6%
Vance.....	417,894	460,598	480,512	490,774	511,372	525,607	516,582	512,734	10.2%	4.3%	2.1%	4.2%	2.8%	-1.7%	-0.7%
Wake.....	8,440,787	9,669,936	10,318,840	11,535,942	11,613,684	12,546,177	12,017,561	12,401,836	14.6%	6.7%	11.8%	0.7%	8.0%	-4.2%	3.2%
Warren.....	61,644	65,701	69,236	70,875	72,946	77,163	74,343	78,784	6.6%	5.4%	2.4%	2.9%	5.8%	-3.7%	6.0%
Washington.....	92,045	92,795	89,600	86,387	86,217	92,537	96,534	93,043	0.8%	-3.4%	-3.6%	-0.2%	7.3%	4.3%	-3.6%
Watauga.....	524,196	567,525	626,189	671,514	682,605	702,419	651,853	670,772	8.3%	10.3%	7.2%	1.7%	2.9%	-7.2%	2.9%
Wayne.....	1,060,402	1,115,542	1,141,734	1,152,733	1,154,274	1,124,616	1,118,253	1,136,987	5.2%	2.3%	1.0%	0.1%	-2.6%	-0.6%	1.7%
Wilkes.....	505,455	519,815	555,374	602,590	687,540	712,249	707,871	716,349	2.8%	6.8%	8.5%	14.1%	3.6%	-0.6%	1.2%
Wilson.....	843,964	903,786	952,802	974,088	1,011,119	1,018,014	987,394	1,061,728	7.1%	5.4%	2.2%	3.8%	0.7%	-3.0%	7.5%
Yadkin.....	172,545	200,617	216,190	211,539	208,769	206,623	211,815	224,267	16.3%	7.8%	-2.2%	-1.3%	-1.0%	2.5%	5.9%
Yancey.....	89,771	96,968	106,777	107,865	103,807	104,157	105,792	99,284	8.0%	10.1%	1.0%	-3.8%	0.3%	1.6%	-6.2%
Unallocated.....	11,797,414	17,947,485	17,976,146	21,592,951	21,898,558	22,408,363	20,592,478	22,700,009	52.1%	0.2%	20.1%	1.4%	2.3%	-8.1%	10.2%
Statewide totals	97,352,867	112,057,953	116,762,211	126,253,339	128,493,660	132,176,353	127,256,302	132,682,106	15.1%	4.2%	8.1%	1.8%	2.9%	-3.7%	4.3%

TABLE 33 . - Continued

Detail may not add to totals due to rounding.

n/a not applicable

Amounts shown are taxable and nontaxable sales reported on sales and use tax returns filed during the period July 1 through June 30 of a given year by monthly and semimonthly merchants. Gross retail sales derived from utility services are not tabulated by county and are not included.

Beginning midway during the 2001-02 fiscal year, taxable sales computed from use tax generated from the general State rate are included in gross retail sales amounts. Prior to 2001-02, taxable sales were not computed on reported use tax and are not included in gross retail sales amounts.

Figure 33.1
Gross Retail Sales in North Carolina 1988-89 Through 2002-03

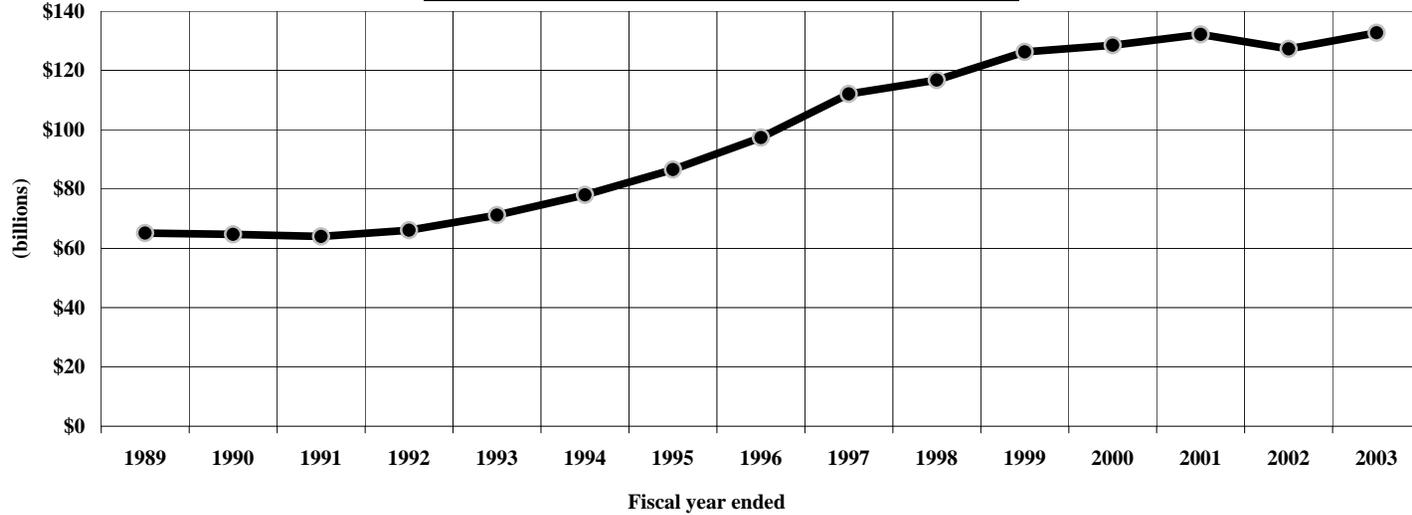


Figure 33.2
Gross Retail Sales in North Carolina: % Change from Preceding Year

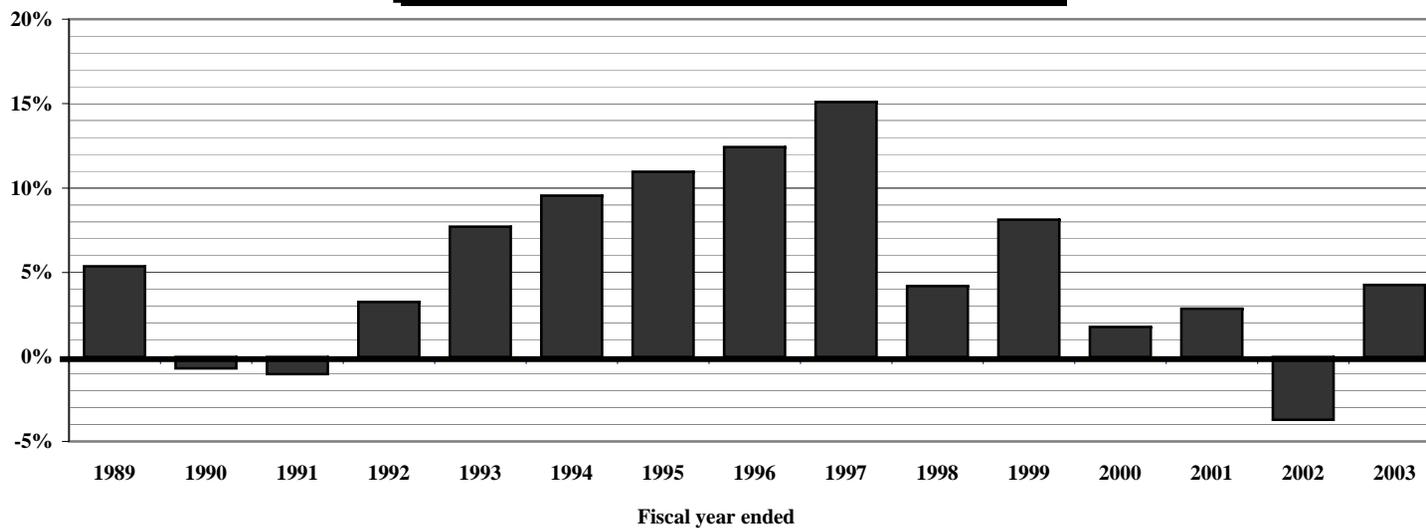


TABLE 34. A COUNTY COMPARISON OF STATE GROSS RETAIL SALES FOR 1988-89 AND 2002-03
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1988-89						Fiscal year 2002-03							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	Overall growth 03/89	County	Rank	% of total	Overall growth 03/89
Alamance.....	11	1.61%	Johnston.....	26	0.99%	Alamance.....	14	1.21%	53.0%	Johnston.....	18	0.99%	104.2%
Alexander.....	74	0.17%	Jones.....	94	0.05%	Alexander.....	73	0.16%	94.7%	Jones.....	99	0.03%	-3.7%
Alleghany.....	90	0.07%	Lee.....	36	0.71%	Alleghany.....	90	0.05%	44.7%	Lee.....	37	0.51%	47.2%
Anson.....	76	0.16%	Lenoir.....	30	0.80%	Anson.....	78	0.12%	48.6%	Lenoir.....	34	0.65%	66.5%
Ashe.....	71	0.20%	Lincoln.....	53	0.42%	Ashe.....	71	0.17%	77.1%	Lincoln.....	45	0.44%	111.7%
Avery.....	75	0.17%	Macon.....	59	0.30%	Avery.....	76	0.15%	77.2%	Macon.....	52	0.34%	131.6%
Beaufort.....	45	0.53%	Madison.....	89	0.07%	Beaufort.....	46	0.39%	49.3%	Madison.....	84	0.07%	102.1%
Bertie.....	82	0.10%	Martin.....	64	0.24%	Bertie.....	88	0.06%	14.6%	Martin.....	75	0.15%	22.1%
Bladen.....	63	0.25%	McDowell.....	56	0.32%	Bladen.....	63	0.22%	83.4%	McDowell.....	54	0.29%	83.1%
Brunswick.....	47	0.50%	Mecklenburg....	1	13.61%	Brunswick.....	30	0.72%	192.4%	Mecklenburg....	1	11.73%	75.6%
Buncombe.....	6	2.78%	Mitchell.....	73	0.17%	Buncombe.....	6	2.59%	89.4%	Mitchell.....	77	0.13%	56.6%
Burke.....	37	0.70%	Montgomery.....	70	0.21%	Burke.....	35	0.54%	59.2%	Montgomery.....	70	0.19%	82.3%
Cabarrus.....	20	1.06%	Moore.....	31	0.79%	Cabarrus.....	10	1.64%	215.7%	Moore.....	28	0.73%	88.6%
Caldwell.....	35	0.72%	Nash.....	13	1.37%	Caldwell.....	40	0.50%	41.2%	Nash.....	17	1.01%	49.7%
Camden.....	100	0.02%	New Hanover....	8	2.43%	Camden.....	96	0.03%	207.3%	New Hanover....	7	2.44%	104.9%
Carteret.....	34	0.72%	Northampton....	87	0.09%	Carteret.....	32	0.67%	87.6%	Northampton....	92	0.04%	-6.2%
Caswell.....	92	0.06%	Onslow.....	23	1.01%	Caswell.....	89	0.05%	89.4%	Onslow.....	21	0.90%	80.5%
Catawba.....	10	2.15%	Orange.....	25	0.99%	Catawba.....	9	1.77%	67.8%	Orange.....	16	1.02%	109.0%
Chatham.....	58	0.30%	Pamlico.....	91	0.07%	Chatham.....	56	0.28%	95.4%	Pamlico.....	91	0.05%	36.6%
Cherokee.....	67	0.22%	Pasquotank.....	50	0.46%	Cherokee.....	55	0.29%	160.4%	Pasquotank.....	50	0.37%	61.6%
Chowan.....	80	0.13%	Pender.....	77	0.15%	Chowan.....	79	0.09%	43.1%	Pender.....	68	0.20%	162.1%
Clay.....	96	0.05%	Perquimans.....	93	0.06%	Clay.....	80	0.09%	241.4%	Perquimans.....	95	0.04%	32.3%
Cleveland.....	19	1.11%	Person.....	60	0.28%	Cleveland.....	29	0.72%	32.6%	Person.....	59	0.26%	89.0%
Columbus.....	48	0.49%	Pitt.....	12	1.52%	Columbus.....	51	0.34%	42.2%	Pitt.....	12	1.44%	93.2%
Craven.....	29	0.84%	Polk.....	88	0.09%	Craven.....	27	0.74%	78.5%	Polk.....	82	0.08%	96.4%
Cumberland....	5	2.93%	Randolph.....	27	0.96%	Cumberland....	8	2.27%	57.9%	Randolph.....	26	0.78%	65.4%
Currituck.....	78	0.15%	Richmond.....	51	0.46%	Currituck.....	65	0.21%	188.3%	Richmond.....	58	0.27%	18.2%
Dare.....	38	0.66%	Robeson.....	21	1.03%	Dare.....	20	0.93%	184.4%	Robeson.....	33	0.66%	30.6%
Davidson.....	16	1.22%	Rockingham....	33	0.77%	Davidson.....	19	0.96%	61.2%	Rockingham....	39	0.50%	32.5%
Davie.....	62	0.26%	Rowan.....	17	1.19%	Davie.....	66	0.20%	53.9%	Rowan.....	24	0.84%	43.4%
Duplin.....	55	0.33%	Rutherford.....	32	0.78%	Duplin.....	61	0.25%	54.6%	Rutherford.....	49	0.38%	0.0%
Durham.....	7	2.55%	Sampson.....	52	0.44%	Durham.....	5	3.47%	177.3%	Sampson.....	47	0.39%	79.0%
Edgecombe.....	44	0.56%	Scotland.....	54	0.35%	Edgecombe.....	53	0.30%	9.0%	Scotland.....	62	0.24%	41.3%
Forsyth.....	4	5.24%	Stanly.....	40	0.61%	Forsyth.....	4	4.29%	66.6%	Stanly.....	42	0.47%	55.3%
Franklin.....	66	0.23%	Stokes.....	72	0.18%	Franklin.....	64	0.22%	94.6%	Stokes.....	74	0.16%	78.3%
Gaston.....	9	2.21%	Surry.....	28	0.92%	Gaston.....	11	1.63%	49.6%	Surry.....	31	0.68%	51.7%
Gates.....	95	0.05%	Swain.....	85	0.09%	Gates.....	98	0.03%	8.8%	Swain.....	86	0.06%	28.5%
Graham.....	97	0.05%	Transylvania....	69	0.22%	Graham.....	97	0.03%	50.5%	Transylvania....	67	0.20%	84.7%
Granville.....	61	0.27%	Tyrrell.....	99	0.02%	Granville.....	57	0.28%	114.2%	Tyrrell.....	100	0.01%	14.2%
Greene.....	84	0.09%	Union.....	22	1.03%	Greene.....	93	0.04%	-15.1%	Union.....	15	1.07%	112.0%
Guilford.....	3	8.08%	Vance.....	49	0.48%	Guilford.....	3	6.40%	61.5%	Vance.....	48	0.39%	65.5%
Halifax.....	41	0.60%	Wake.....	2	8.23%	Halifax.....	44	0.44%	49.9%	Wake.....	2	9.35%	131.3%
Harnett.....	43	0.58%	Warren.....	86	0.09%	Harnett.....	43	0.45%	57.6%	Warren.....	87	0.06%	34.9%
Haywood.....	39	0.65%	Washington.....	79	0.13%	Haywood.....	41	0.49%	53.3%	Washington.....	85	0.07%	10.8%
Henderson.....	24	1.00%	Watauga.....	46	0.53%	Henderson.....	22	0.86%	75.6%	Watauga.....	38	0.51%	95.4%
Hertford.....	57	0.30%	Wayne.....	15	1.29%	Hertford.....	69	0.20%	32.4%	Wayne.....	23	0.86%	35.8%
Hoke.....	83	0.10%	Wilkes.....	42	0.60%	Hoke.....	81	0.08%	78.6%	Wilkes.....	36	0.54%	84.6%
Hyde.....	98	0.04%	Wilson.....	18	1.16%	Hyde.....	94	0.04%	77.2%	Wilson.....	25	0.80%	40.1%
Iredell.....	14	1.32%	Yadkin.....	68	0.22%	Iredell.....	13	1.37%	111.6%	Yadkin.....	72	0.17%	55.1%
Jackson.....	65	0.24%	Yancey.....	81	0.10%	Jackson.....	60	0.26%	113.8%	Yancey.....	83	0.07%	46.0%
			Unallocated.....	[4]	6.07%				Detail may not add to totals due to rounding.	Unallocated.....	[1]	17.11%	473.9%
			Statewide totals	-----	100.00%					Statewide totals	-----	100.00%	103.7%

Percentage of total computations exclude the following taxes: 8% highway use tax-motor vehicle leasing, certain use tax, and utility services. *The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.*

TABLE 35. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1988-89 AND 2002-03
 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1988-89						Fiscal year 2002-03							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	Overall growth 03/89	County	Rank	% of total	Overall growth 03/89
Alamance.....	11	1.56%	Johnston.....	27	0.89%	Alamance.....	15	1.19%	80.6%	Johnston.....	19	0.92%	145.6%
Alexander.....	74	0.16%	Jones.....	94	0.05%	Alexander.....	77	0.12%	79.7%	Jones.....	97	0.03%	38.0%
Alleghany.....	87	0.07%	Lee.....	35	0.69%	Alleghany.....	85	0.05%	73.0%	Lee.....	36	0.50%	70.7%
Anson.....	76	0.15%	Lenoir.....	29	0.82%	Anson.....	78	0.10%	56.1%	Lenoir.....	35	0.52%	51.8%
Ashe.....	68	0.20%	Lincoln.....	52	0.41%	Ashe.....	72	0.15%	80.4%	Lincoln.....	45	0.38%	119.3%
Avery.....	73	0.17%	Macon.....	55	0.33%	Avery.....	69	0.16%	124.8%	Macon.....	46	0.38%	175.3%
Beaufort.....	50	0.46%	Madison.....	89	0.07%	Beaufort.....	49	0.33%	70.1%	Madison.....	86	0.05%	79.0%
Bertie.....	83	0.08%	Martin.....	58	0.28%	Bertie.....	92	0.04%	2.3%	Martin.....	73	0.14%	17.9%
Bladen.....	67	0.21%	McDowell.....	57	0.29%	Bladen.....	71	0.15%	74.6%	McDowell.....	65	0.19%	60.5%
Brunswick.....	40	0.58%	Mecklenburg....	1	11.77%	Brunswick.....	25	0.77%	218.2%	Mecklenburg....	1	12.31%	148.0%
Buncombe.....	7	2.90%	Mitchell.....	75	0.16%	Buncombe.....	6	2.83%	131.3%	Mitchell.....	76	0.13%	87.7%
Burke.....	36	0.67%	Montgomery....	72	0.17%	Burke.....	40	0.45%	60.2%	Montgomery....	75	0.13%	81.9%
Cabarrus.....	17	1.15%	Moore.....	31	0.79%	Cabarrus.....	10	1.56%	222.5%	Moore.....	28	0.73%	119.0%
Caldwell.....	37	0.66%	Nash.....	13	1.24%	Caldwell.....	42	0.43%	54.7%	Nash.....	21	0.88%	68.9%
Camden.....	100	0.02%	New Hanover....	8	2.39%	Camden.....	98	0.03%	236.2%	New Hanover....	7	2.61%	158.8%
Carteret.....	34	0.75%	Northampton....	90	0.07%	Carteret.....	26	0.75%	136.7%	Northampton....	93	0.03%	23.5%
Caswell.....	93	0.05%	Onslow.....	19	1.07%	Caswell.....	94	0.03%	63.9%	Onslow.....	16	0.99%	119.5%
Catawba.....	9	2.12%	Orange.....	20	1.05%	Catawba.....	9	1.73%	93.5%	Orange.....	17	0.98%	122.5%
Chatham.....	59	0.28%	Pamlico.....	91	0.06%	Chatham.....	58	0.25%	111.3%	Pamlico.....	90	0.04%	69.4%
Cherokee.....	65	0.23%	Pasquotank.....	48	0.47%	Cherokee.....	57	0.25%	160.5%	Pasquotank.....	47	0.35%	77.6%
Chowan.....	78	0.13%	Pender.....	77	0.14%	Chowan.....	80	0.07%	32.1%	Pender.....	67	0.17%	190.4%
Clay.....	96	0.04%	Perquimans.....	95	0.05%	Clay.....	88	0.05%	175.5%	Perquimans.....	95	0.03%	69.6%
Cleveland.....	21	1.03%	Person.....	62	0.26%	Cleveland.....	32	0.66%	50.9%	Person.....	59	0.24%	113.9%
Columbus.....	46	0.50%	Pitt.....	12	1.47%	Columbus.....	51	0.31%	46.9%	Pitt.....	12	1.44%	133.4%
Craven.....	28	0.87%	Polk.....	84	0.08%	Craven.....	29	0.70%	90.3%	Polk.....	81	0.07%	93.9%
Cumberland....	6	2.99%	Randolph.....	26	0.91%	Cumberland....	8	2.47%	95.9%	Randolph.....	27	0.74%	92.5%
Currituck.....	79	0.12%	Richmond.....	51	0.44%	Currituck.....	60	0.22%	350.0%	Richmond.....	55	0.27%	43.5%
Dare.....	33	0.77%	Robeson.....	24	0.94%	Dare.....	14	1.21%	271.3%	Robeson.....	31	0.67%	69.0%
Davidson.....	18	1.13%	Rockingham....	32	0.78%	Davidson.....	24	0.82%	71.9%	Rockingham....	41	0.44%	34.3%
Davie.....	66	0.22%	Rowan.....	14	1.22%	Davie.....	68	0.16%	72.1%	Rowan.....	23	0.82%	60.0%
Duplin.....	56	0.30%	Rutherford.....	39	0.61%	Duplin.....	62	0.22%	69.9%	Rutherford.....	44	0.39%	52.3%
Durham.....	5	3.29%	Sampson.....	53	0.40%	Durham.....	5	3.92%	182.1%	Sampson.....	52	0.31%	79.3%
Edgecombe.....	47	0.49%	Scotland.....	54	0.34%	Edgecombe.....	53	0.28%	37.5%	Scotland.....	56	0.25%	73.2%
Forsyth.....	4	5.57%	Stanly.....	43	0.56%	Forsyth.....	4	4.10%	74.5%	Stanly.....	39	0.45%	91.7%
Franklin.....	70	0.18%	Stokes.....	71	0.18%	Franklin.....	63	0.21%	176.1%	Stokes.....	74	0.13%	78.1%
Gaston.....	10	2.01%	Surry.....	30	0.80%	Gaston.....	11	1.47%	72.9%	Surry.....	34	0.60%	78.0%
Gates.....	98	0.03%	Swain.....	86	0.08%	Gates.....	99	0.01%	-8.6%	Swain.....	83	0.06%	86.6%
Graham.....	92	0.05%	Transylvania....	64	0.25%	Graham.....	96	0.03%	52.6%	Transylvania....	61	0.22%	110.3%
Granville.....	61	0.27%	Tyrrell.....	99	0.02%	Granville.....	64	0.21%	81.2%	Tyrrell.....	100	0.01%	43.5%
Greene.....	88	0.07%	Union.....	25	0.92%	Greene.....	91	0.04%	28.9%	Union.....	18	0.92%	138.7%
Guilford.....	3	7.34%	Vance.....	49	0.47%	Guilford.....	3	5.90%	90.5%	Vance.....	48	0.34%	74.8%
Halifax.....	41	0.57%	Wake.....	2	8.49%	Halifax.....	50	0.33%	36.3%	Wake.....	2	9.58%	167.6%
Harnett.....	45	0.53%	Warren.....	85	0.08%	Harnett.....	43	0.42%	85.6%	Warren.....	89	0.05%	42.4%
Haywood.....	38	0.63%	Washington.....	81	0.10%	Haywood.....	37	0.49%	83.5%	Washington.....	84	0.05%	23.1%
Henderson.....	23	0.94%	Watauga.....	44	0.55%	Henderson.....	22	0.83%	108.5%	Watauga.....	33	0.63%	169.5%
Hertford.....	60	0.27%	Wayne.....	15	1.19%	Hertford.....	66	0.19%	63.5%	Wayne.....	20	0.90%	79.9%
Hoke.....	82	0.09%	Wilkes.....	42	0.56%	Hoke.....	82	0.07%	78.2%	Wilkes.....	38	0.46%	94.4%
Hyde.....	97	0.04%	Wilson.....	22	0.99%	Hyde.....	87	0.05%	199.2%	Wilson.....	30	0.69%	65.0%
Iredell.....	16	1.16%	Yadkin.....	69	0.20%	Iredell.....	13	1.33%	171.5%	Yadkin.....	70	0.15%	83.7%
Jackson.....	63	0.25%	Yancey.....	80	0.11%	Jackson.....	54	0.28%	165.2%	Yancey.....	79	0.08%	80.9%
			Unallocated.....	[2]	9.42%					Unallocated.....	[1]	18.10%	355.4%
			Statewide totals	-----	100.00%					Statewide totals	-----	100.00%	137.0%

Detail may not add to totals due to rounding.

Percentage of total computations exclude the following taxes: 8% highway use tax-motor vehicle leasing, certain use tax, and utility services. *The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.*

TABLE 36. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS

[G.S. 105 ARTICLE 5A.]

[Tax Revenue Generated from Motor Vehicle Retail Sales and Leases]

Fiscal year	Highway Use Tax Collections								Year-over-year % change			
	(+) Revenue generated from retail sales at 3% rate [\$]	(+) Revenue generated from long-term leases at 3% rate [\$]	(+) Revenue generated from short-term leases at 8% rate [\$]	(=) Total revenue generated from all rates [\$]	Collections to Highway Trust Fund [\$]	Annual appropriation to General Fund from Highway Trust Fund [\$]	Net Highway Trust Fund receipts after appropriation [\$]	Collections to General Fund [8% lease proceeds + appropriation] [\$]	Revenue generated from retail sales at 3% rate	Revenue generated from long-term leases at 3% rate	Revenue generated from short-term leases at 8% rate	Total revenue generated from all rates
	1989-90.....	164,287,271	406,005	11,670,832	176,364,108	see note	see note	see note	176,364,108	-----	-----	-----
1990-91.....	228,818,782	2,261,918	18,406,868	249,487,567	"	"	"	249,487,567	39.28%	457.12%	57.72%	41.46%
1991-92.....	238,480,817	3,858,547	17,813,886	260,153,250	242,339,364	170,000,000	72,339,364	187,813,886	4.22%	70.59%	-3.22%	4.28%
1992-93.....	267,719,306	5,532,557	20,189,023	293,440,886	273,251,863	170,000,000	103,251,863	190,189,023	12.26%	43.38%	13.33%	12.80%
1993-94.....	320,422,038	10,051,672	22,070,026	352,543,736	330,473,710	170,000,000	160,473,710	192,070,026	19.69%	81.68%	9.32%	20.14%
1994-95.....	350,367,158	14,281,460	25,272,634	389,921,252	364,648,618	170,000,000	194,648,618	195,272,634	9.35%	42.08%	14.51%	10.60%
1995-96.....	376,244,090	21,029,007	29,737,767	427,010,863	397,273,096	170,000,000	227,273,096	199,737,767	7.39%	47.25%	17.67%	9.51%
1996-97.....	377,645,699	29,931,635	32,388,443	439,965,777	407,577,334	170,000,000	237,577,334	202,388,443	0.37%	42.33%	8.91%	3.03%
1997-98.....	411,025,029	42,201,628	31,112,642	484,339,299	453,226,657	170,000,000	283,226,657	201,112,642	8.84%	40.99%	-3.94%	10.09%
1998-99.....	448,056,636	41,456,795	35,398,039	524,911,470	489,513,431	170,000,000	319,513,431	205,398,039	9.01%	-1.76%	13.77%	8.38%
1999-00.....	496,775,934	48,492,419	31,320,520	576,588,873	545,268,353	170,000,000	375,268,353	201,320,520	10.87%	16.97%	-11.52%	9.84%
2000-01.....	492,373,134	52,793,621	25,710,847	570,877,602	545,166,755	170,000,000	375,166,755	195,710,847	-0.89%	8.87%	-17.91%	-0.99%
2001-02.....	511,111,396	44,209,144	26,196,182	581,516,722	555,320,540	171,700,000	383,620,540	197,896,182	3.81%	-16.26%	1.89%	1.86%
2002-03.....	517,449,803	35,308,776	29,768,723	582,527,302	552,758,579	377,400,000	175,358,579	407,168,723	1.24%	-20.13%	13.64%	0.17%

Detail may not add to totals due to rounding.

Effective October 1, 1989, retail sales of motor vehicles became exempt from the 2% rate (\$300 limit) sales and use tax and became subject to the 3% rate of highway use tax with a minimum tax of \$40 and a maximum tax of \$1,000 on any one motor vehicle. The maximum tax per vehicle increased from \$1,000 to \$1,500 effective for transactions made on or after July 1, 1993. Effective October 1, 2001, the \$1,500 limit was repealed for most vehicles. [A \$1,000 maximum applies to Class A and Class B commercial motor vehicles; recreational vehicles that are not Class A or Class B commercial vehicles retained the \$1,500 cap.]

Under the new law, lessors of motor vehicles were given the option of either paying the 3% highway use tax on the purchase price of the vehicle at acquisition or an 8% tax on the gross receipts generated from leasing the vehicle. The irrevocable election of paying the 3% highway use tax or the 8% gross receipts tax was to be made by the retailer when applying for a certificate of title for a vehicle. [The 2003 General Assembly enacted an exception to the one-time rental vehicle tax election allowing a retailer who had paid the 3% use tax to also pay the 8% gross receipts tax provided the decision to pay the additional tax be made by July 1, 2003.] The 8% rate applies to short-term leases (less than 365 days); the 3% rate applies to long-term leases.

Amounts for fiscal year 1989-90 reflect collections for 8 1/2 months and do not include tax revenue received during the period July 1 through October of 1989 generated from the taxation of motor vehicles at the 2% rate (\$300 limit). Prior to the law change, tax collections generated from motor vehicle sales were combined with those of boats, aircraft, railway cars, and manufactured homes and cannot be singly identified for direct comparison. As a matter of information, collections of the 2% levy amounted to approximately \$60 million, collectively, for the combination of motor vehicle, aircraft, railway car, and manufactured home sales reflected in July-October 1989 collection amounts.

The North Carolina Highway Trust Fund was established during the 1989 General Assembly to subsidize transportation improvements.

The legislation directed the taxes collected during 1989-90 and 1990-91 to be deposited in the General Fund. Thereafter, taxes generated from the 3% rate were to be deposited in the Highway Trust Fund, and beginning in 1991-92, a specified allocation would be transferred from the Highway Trust Fund to the General Fund. Proceeds from the 8% levy applicable to short-term leases were to be deposited in the General Fund.

Figure 36.1 Tax Collections Generated from Motor Vehicle Sales and Leases
 [Fiscal year 1989-90 does not include tax collected from the 2% rate (\$1,000 maximum)]

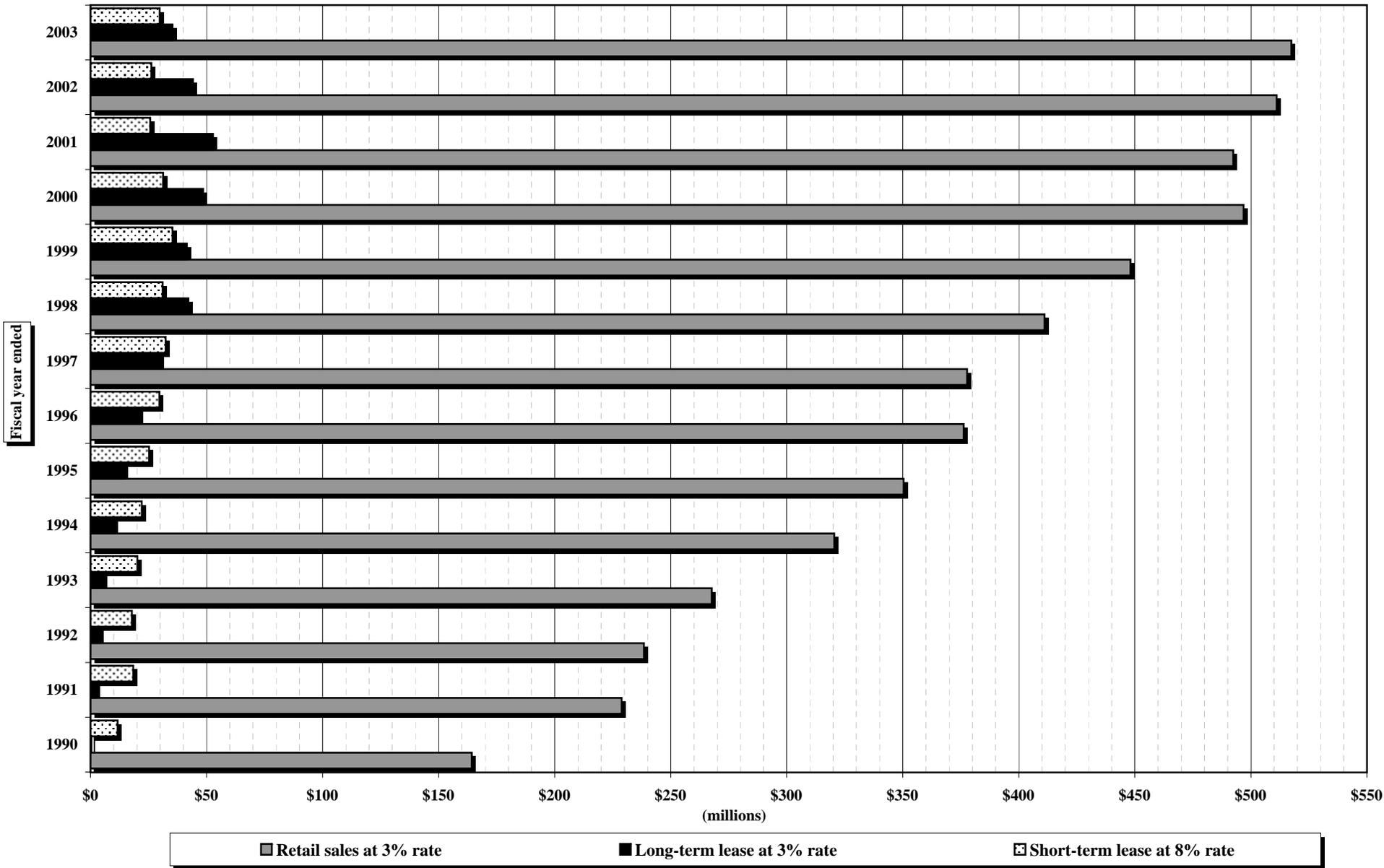


TABLE 37. SCRAP TIRE DISPOSAL TAX COLLECTIONS

[G.S. 105 ARTICLE 5B.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collection fees on overdue tax debts [G.S.105-243.1] [\$]
				County share [\$]	General Fund [\$]	Solid Waste Management Trust Fund [\$]	Scrap Tire Disposal Account [\$]	Administrative costs [\$]	
1989-90.....	1,307,082	1,352	1,305,730	1,089,612	-----	121,068	-----	95,050	-----
1990-91.....	3,743,001	80,275	3,662,725	3,097,027	-----	344,114	-----	221,584	-----
1991-92.....	4,459,788	102,569	4,357,219	3,754,011	-----	417,112	-----	186,096	-----
1992-93.....	4,416,723	37,285	4,379,438	3,739,055	-----	415,451	-----	224,932	-----
1993-94.....	6,584,233	104,756	6,479,477	4,462,165	-----	364,304	1,389,247	263,762	-----
1994-95.....	8,553,352	26,575	8,526,777	5,675,341	-----	417,305	2,253,444	180,687	-----
1995-96.....	8,779,144	165	8,778,979	5,818,753	-----	427,849	2,310,387	221,990	-----
1996-97.....	9,343,475	2,716	9,340,759	6,206,045	-----	456,327	2,464,165	214,223	-----
1997-98.....	9,666,641	11,504	9,655,137	6,433,923	-----	473,083	2,554,646	193,485	-----
1998-99.....	10,076,976	7,359	10,069,617	6,712,776	-----	493,586	2,665,367	197,888	-----
1999-00.....	10,506,992	19,583	10,487,409	6,987,703	-----	513,802	2,774,529	211,376	-----
2000-01.....	10,943,345	16,292	10,927,053	7,286,982	-----	535,808	2,893,361	210,903	-----
2001-02.....	11,061,730	31,637	11,030,092	7,360,341	2,922,488	541,202	-----	204,421	1,642
2002-03.....	11,237,443	4,102	11,233,341	7,507,831	-----	552,046	2,981,051	189,577	2,837

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant.

<u>Bead Diameter of Tire</u>	<u>Rate</u>
Less than 20 inches	2%
At least 20 inches	1%

Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement on newly manufactured vehicles. Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of G.S. 105 and was redesignated as the Scrap Tire Disposal Tax. The 1% tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate was increased to 2% on tires with a bead diameter of less than 20 inches. A legislative amendment directed that for fiscal year 2001-02, the 27% allocable portion of collections (\$2,922,488) be deposited into the General Fund instead of the Scrap Tire Disposal Account.

Figure 37.1 Scrap Tire Disposal Tax Net Collections and County Shares

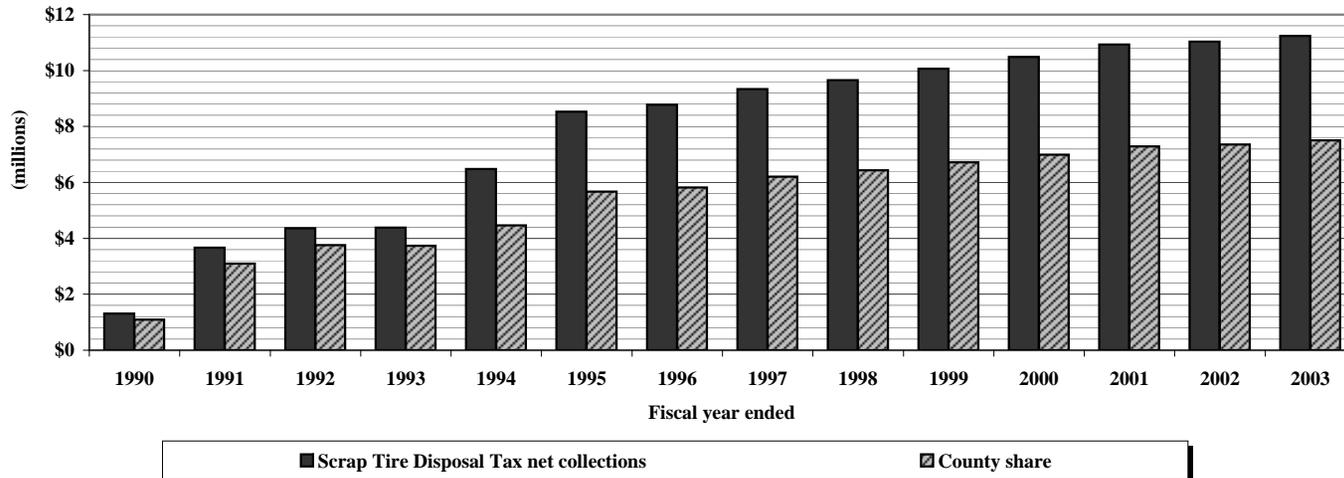


TABLE 38. WHITE GOODS DISPOSAL TAX COLLECTIONS
[G.S. 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collection fees on overdue tax debts [G.S.105-243.1] [\$]
				County share [\$]	Solid Waste Management Trust Fund [\$]	White Goods Management Account [\$]	Administrative costs [\$]	General Fund [\$]	
1993-94.....	2,536,176	6,485	2,529,691	1,881,954	125,464	501,854	20,418	-----	-----
1994-95.....	7,610,844	58,792	7,552,052	5,547,328	369,822	1,479,288	155,614	-----	-----
1995-96.....	7,885,503	47,841	7,837,663	5,747,831	383,189	1,532,755	173,889	-----	-----
1996-97.....	7,868,294	63,242	7,805,052	5,728,745	381,916	1,527,665	166,725	-----	-----
1997-98.....	7,792,276	58,433	7,733,842	5,677,266	378,484	1,513,938	164,154	-----	-----
1998-99.....	4,851,636	119,858	4,731,778	2,464,548	364,359	1,725,581	177,290	-----	-----
1999-00.....	4,526,949	58,933	4,468,016	1,294,980	343,699	2,657,557	171,780	-----	-----
2000-01.....	4,480,545	44,598	4,435,947	1,689,324	340,819	2,230,095	175,709	-----	-----
2001-02.....	4,562,228	15,405	4,546,823	2,169,048	348,719	-----	186,849	1,841,220	987
2002-03.....	4,433,262	37,945	4,395,317	2,146,053	338,944	1,751,808	158,085	-----	427

Detail may not add to totals due to rounding.

Tax rate and base:

A privilege tax is imposed on a white goods retailer at a flat rate of \$3 for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances.

The tax was first imposed **January 1, 1994** and was intended to expire **July 1, 1998**. The tax was \$5 if the article did not contain chlorofluorocarbon refrigerants and \$10 if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5% to the Solid Waste Management Trust Fund, 20% to the White Goods Management Account and 75% among the counties on a per capita basis.

Effective **July 1, 1998**, the sunset was extended to **July 1, 2001**. The rate was reduced to a single flat amount of \$3 regardless of the contents of the article. The distribution of the tax was amended to increase the Solid Waste Management Trust Fund share from 5% to 8%; the county share was decreased from 75% to 72% with eligibility requirements established in order for counties to qualify for receipt of a distribution. A legislative amendment directed that for fiscal year 2001-02, the 20% allocable portion of collections (\$1,841,220) be deposited into the General Fund instead of the White Goods Management Account.

Figure 38.1 White Goods Disposal Tax Net Collections and County Shares

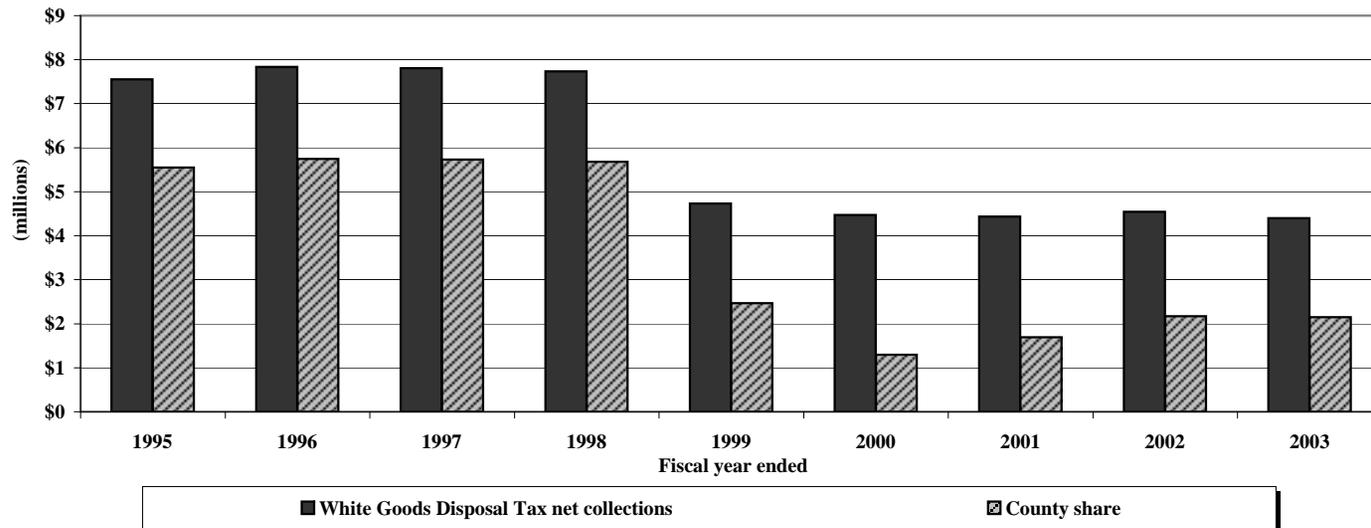


TABLE 39. DRY-CLEANING SOLVENT TAX COLLECTIONS

[G.S. 105 ARTICLE 5D.]			
Fiscal year	Gross tax collections	Refunds	Net collections before transfers
	[\$]		[\$]
1997-98.....	468,683	-----	468,683
1998-99.....	877,437	7,224	870,213
1999-00.....	869,868	-----	869,868
2000-01.....	714,002	-----	714,002
2001-02.....	891,958	-----	891,958
2002-03.....	900,927	-----	900,927

Detail may not add to totals due to rounding.

Dry-cleaning solvent tax rates and bases:

The dry-cleaning solvent tax, enacted in 1997, imposes a privilege tax on a dry-cleaning solvent retailer at a flat rate for each gallon of dry-cleaning solvent sold by the retailer to a dry-cleaning facility. The rate of tax is \$10 for each gallon of dry-cleaning solvent that is chlorine-based and \$1.35 for each gallon of dry-cleaning solvent that is hydrocarbon-based. The tax is scheduled to be repealed effective **January 1, 2010**.

Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

Effective **August 1, 2001**, the rate for chlorine-based dry-cleaning solvent increased from \$5.85 per gallon to \$10 per gallon; the rate for hydrocarbon-based solvent increased from \$.80 to \$1.35.

TABLE 40 . PIPED NATURAL GAS EXCISE TAX COLLECTIONS

[G.S. 105 ARTICLE 5E.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers			Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	Collections to General Fund [\$]	Gross collections	Amount to General Fund
1999-00.....	48,965,167	4,063	48,961,104	21,245,968	-----	27,715,136	-----	-----
2000-01.....	65,165,433	-----	65,165,433	27,952,436	-----	37,212,997	33.09%	34.27%
2001-02.....	65,324,778	257,719	65,067,059	7,953,531	16,163,604	40,949,924	0.24%	10.04%
2002-03.....	65,875,332	2,568,268	63,307,065	26,453,663	-----	36,853,402	0.84%	-10.00%

Detail may not add to totals due to rounding.

Effective **July 1, 1999**, gross receipts from the sale of piped natural gas were exempted from the 3.22% franchise tax rate and the 3% sales and use tax rate and were made subject to the piped natural gas excise tax.

Piped natural gas excise tax rates and bases:

An excise tax is imposed on piped natural gas received for consumption in this State and is imposed in lieu of a sales and use tax and a percentage gross receipts tax on piped natural gas.

The tax rate is based on monthly therm volumes of piped natural gas received by the end-user of the gas.

<u>Monthly Volume of Therms Received</u>	<u>Rate Per Therm</u>
First 200	\$.047
201 to 15,000	.035
15,001 to 60,000	.024
60,001 to 500,000	.015
Over 500,000	.003

2001-02

The State retained \$16,163,604 of allocable municipal share funds due to the budgetary shortfall.

TABLE 41. GIFT TAX COLLECTIONS
[G.S. 105 ARTICLE 6.]

Fiscal year	Gift tax gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts G.S.105-243.1 [\$]	Collections to General Fund [\$]	Year-over-year % change		
						Gift tax gross collections	Gift tax refunds	Gift tax collections to General Fund
1988-89.....	4,705,659	113,098	4,592,561	-----	4,592,561	-9.14%	-32.24%	-8.37%
1989-90.....	10,251,662	130,155	10,121,508	-----	10,121,508	117.86%	15.08%	120.39%
1990-91.....	7,901,969	226,553	7,675,416	-----	7,675,416	-22.92%	74.06%	-24.17%
1991-92.....	7,366,864	118,738	7,248,126	-----	7,248,126	-6.77%	-47.59%	-5.57%
1992-93.....	13,659,807	105,099	13,554,708	-----	13,554,708	85.42%	-11.49%	87.01%
1993-94.....	13,445,627	295,944	13,149,682	-----	13,149,682	-1.57%	181.59%	-2.99%
1994-95.....	9,233,876	642,029	8,591,847	-----	8,591,847	-31.32%	116.94%	-34.66%
1995-96.....	11,195,186	158,403	11,036,783	-----	11,036,783	21.24%	-75.33%	28.46%
1996-97.....	12,777,918	216,977	12,560,941	-----	12,560,941	14.14%	36.98%	13.81%
1997-98.....	21,230,257	590,032	20,640,224	-----	20,640,224	66.15%	171.93%	64.32%
1998-99.....	19,714,487	379,578	19,334,909	-----	19,334,909	-7.14%	-35.67%	-6.32%
1999-00.....	25,557,449	471,976	25,085,473	-----	25,085,473	29.64%	24.34%	29.74%
2000-01.....	21,312,790	1,058,324	20,254,465	-----	20,254,465	-16.61%	124.23%	-19.26%
2001-02.....	13,825,943	433,725	13,392,218	1,857	13,390,362	-35.13%	-59.02%	-33.89%
2002-03.....	19,795,019	490,213	19,304,806	715	19,304,091	43.17%	13.02%	44.16%

Detail may not add to totals due to rounding.

Gift tax rates and bases:

The gift tax is levied upon the shares of the respective beneficiaries in all property within the jurisdiction of North Carolina, real, personal and mixed, and any interest therein which shall in any one calendar year be transferred by gift made subsequent to March 24, 1939.

The gift tax is imposed on the donor and is based on one of three graduated rate scales determined by the relationship of the donee to the donor:

Class A includes any lineal ancestor or descendant

Class B includes brother, sister, descendant of a brother or sister, and aunt or uncle related by blood

Class C includes all others

The annual exclusion amount for gifts made on or after **January 1, 2002**, is \$11,000. (The annual exclusion amount for tax years prior to 2002 was \$10,000.) The exclusion does not apply to gifts of future interest. Gifts to spouses are exempt, including property given to a spouse as a qualified terminable interest property under federal law. In addition, a lifetime exemption of \$100,000 is allowed each donor for gifts made to Class A donees and can be apportioned among the donees in the same ratio as the gross gift shares.

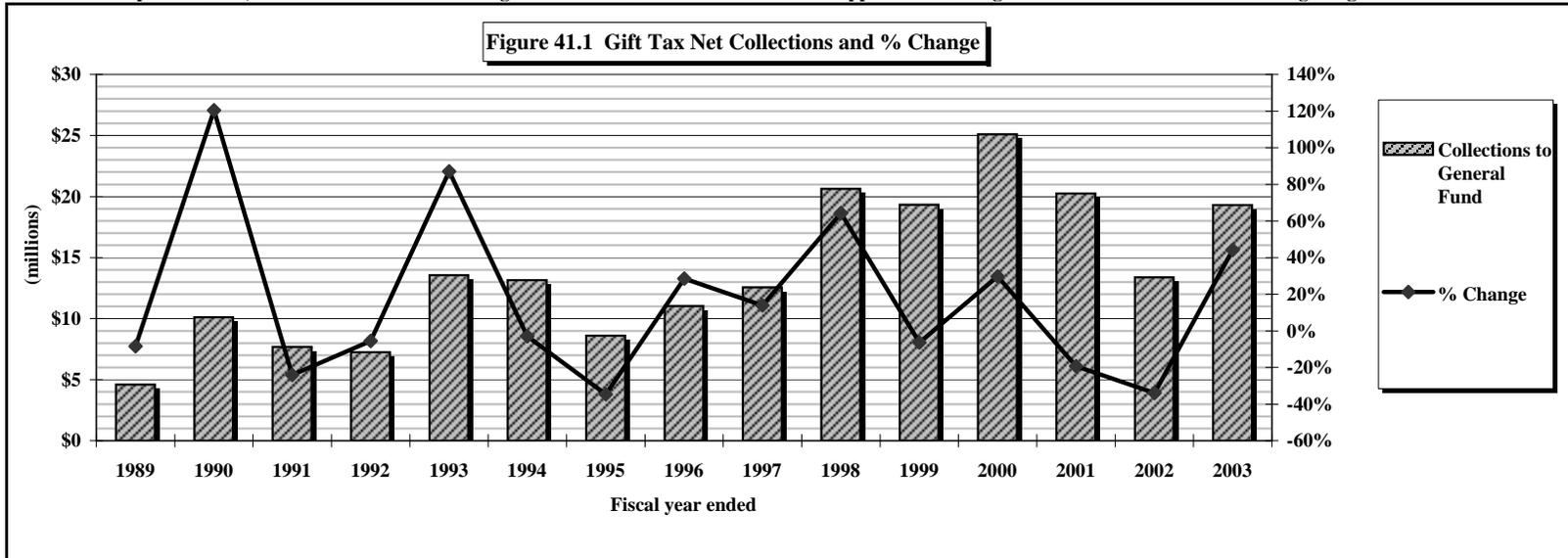


TABLE 42 . INTANGIBLE PERSONAL PROPERTY TAX COLLECTIONS
[G.S. 105 ARTICLE 7.]

Fiscal year	Intangible personal property tax gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Local government distribution reserve [\$]	Collections to General Fund [\$]	State Aid For Repealed Taxes			
						Repealed taxes			
						[Effective January 1, 1985]		[Effective January 1, 1995]	
						(1) Money on deposit in banks (2) Money on hand (3) Funds on deposit with insurance companies	(4) Accounts receivable (5) Bonds, notes, & other evidences of debt (6) Shares of stock (7) Beneficial interest in foreign trusts	Amount [\$]	Source of funding [Account]
1988-89	87,161,573	2,297,146	84,864,427	84,864,427	-----	30,968,115	legislative appropriation	-----	-----
1989-90	98,700,279	1,443,571	97,256,708	-----	97,256,708	33,286,719	legislative appropriation	-----	-----
1990-91	95,113,477	2,635,237	92,478,239	-----	92,478,239	33,286,719	legislative appropriation	-----	-----
1991-92	113,948,006	1,765,117	112,182,889	-----	112,182,889	33,994,432	corporate income tax	-----	-----
1992-93	122,336,746	1,744,917	120,591,829	-----	120,591,829	33,640,575	individual income tax	-----	-----
1993-94	128,807,972	1,720,560	127,087,413	-----	127,087,413	33,640,575	individual income tax	-----	-----
1994-95	130,435,857	1,819,502	128,616,356	-----	128,616,356	27,298,513	individual income tax	101,673,990	individual income tax
1995-96	12,825,323	1,377,033	11,448,289	-----	11,448,289	27,298,513	individual income tax	101,673,990	individual income tax
1996-97	6,497,102	6,497,102	-----	-----	-----	27,298,513	individual income tax	101,673,990	individual income tax
1997-98	349,811	29,875	319,936	-----	319,936	27,298,513	individual income tax	101,673,990	individual income tax
1998-99	30,833	38	30,795	-----	30,795	27,298,513	individual income tax	101,673,990	individual income tax
1999-00	63,708	45,005	18,703	-----	18,703	27,298,513	individual income tax	101,673,990	individual income tax
2000-01	4,004	98	3,906	-----	3,906	27,298,513	individual income tax	101,673,990	individual income tax
2001-02	-----	-----	-----	-----	-----	-----	-----	-----	-----
2002-03	-----	-----	-----	-----	-----	-----	-----	-----	-----

Intangible personal property tax rate and bases:
\$.25 per \$100 face value of accounts receivable, bonds, notes, & other evidences of debt, shares of stock, and beneficial interest in foreign trusts

Detail may not add to totals due to rounding.

Intangible personal property taxes on money were repealed effective for tax years beginning on or after January 1, 1985 with the provision that local governments would be reimbursed revenue lost due to repeal. Taxes imposed on accounts receivable, bonds, notes, and other evidences of debt, shares of stock, and beneficial interest in foreign trusts were repealed effective for tax years beginning on or after January 1, 1995 with the provision that local governments would be reimbursed for revenue lost due to repeal of taxes. The table provides collections data for taxes imposed on accounts receivable, bonds, notes, and other evidences of debt, shares of stock, and beneficial interest in foreign trusts, amounts of state aid reimbursed to local governments due to repeal of the taxes, and the source from which the reimbursement was funded. Amounts shown in the repealed taxes columns are the appropriated amounts of reimbursement based on the collection year shown, and therefore, do not agree with amounts local governments actually received in the fiscal year shown. For example, the \$30,968,115 shown as a legislative appropriation in 1988-89 was based on 1988-89 collections and distributed to local governments in August 1989 (1989-90 fiscal year). The final distribution of intangibles tax to local governments was made in August 2001 for the 2000-01 collection year. Reimbursements to local governments for revenue lost due to repeal of intangibles taxes were repealed effective July 1, 2002; therefore, no distribution was made in August 2002. Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) provided for an appropriation to local governments rather than a distribution of tax receipts. Collections of intangibles taxes were credited to the General Fund effective beginning in tax year 1989-90. (June 21, 1990)

TABLE 43. FREIGHT CAR LINES TAX COLLECTIONS
[G.S. 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts G.S.105-243.1 [\$]	Collections to General Fund [\$]	Year-over-year % change
					Amount to General Fund
1988-89	428,805	-----	-----	428,805	-20.00%
1989-90	401,517	-----	-----	401,517	-6.36%
1990-91	398,472	23	-----	398,449	-0.76%
1991-92	506,664	-----	-----	506,664	27.16%
1992-93	436,730	-----	-----	436,730	-13.80%
1993-94	416,245	78,062	-----	338,183	-22.56%
1994-95	435,745	-----	-----	435,745	28.85%
1995-96	434,461	12,435	-----	422,026	-3.15%
1996-97	495,809	376	-----	495,433	17.39%
1997-98	477,655	-----	-----	477,655	-3.59%
1998-99	469,403	101	-----	469,302	-1.75%
1999-00	444,094	-----	-----	444,094	-5.37%
2000-01	499,355	1,795	-----	497,560	12.04%
2001-02	528,537	9,647	3	518,887	4.29%
2002-03	396,078	16,527	-----	379,551	-26.85%

Detail may not add to totals due to rounding.

Freight car lines tax rate and base:

The property of freight line companies constitutes a special class of property. In lieu of all ad valorem taxes by either or both the State government and the local taxing jurisdictions, a tax of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.

TABLE 44. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS
[G.S. 105 ARTICLE 8B.; G.S. 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [\$]	Refunds [\$]	Net Collections					Year-over-year % change			
			(+)	(+) <i>see note</i>	(=)	(-)	(=)	Gross insurance collections	Refunds	Total net collections	Amount to General Fund
			Premiums Tax & Regulatory Fee [\$]	Insurance Licenses * [Agents & Company] [\$]	Combined taxes, fees, & [licenses through 97-98] [\$]	Special Revenue Fund Allocation [\$]	Amount to General Fund [\$]				
1988-89.....	188,228,040	1,156,196	182,732,934	4,338,910	187,071,844	-----	187,071,844	-0.45%	-55.75%	0.33%	0.33%
1989-90.....	178,257,145	1,542,169	172,477,615	4,237,361	176,714,976	-----	176,714,976	-5.30%	33.38%	-5.54%	-5.54%
1990-91.....	195,989,501	2,748,996	184,468,817	8,771,688	193,240,504	-----	193,240,504	9.95%	78.26%	9.35%	9.35%
1991-92.....	206,427,999	2,598,044	193,959,127	9,870,828	203,829,955	-----	203,829,955	5.33%	-5.49%	5.48%	5.48%
1992-93.....	209,251,716	10,440,125	189,406,545	9,405,045	198,811,590	-----	198,811,590	1.37%	301.85%	-2.46%	-2.46%
1993-94.....	225,856,123	6,416,635	209,021,484	10,418,004	219,439,488	-----	219,439,488	7.94%	-38.54%	10.38%	10.38%
1994-95.....	243,863,599	7,647,610	224,413,088	11,802,901	236,215,989	-----	236,215,989	7.97%	19.18%	7.65%	7.65%
1995-96.....	261,226,528	7,733,917	240,649,200	12,843,411	253,492,611	10,840,058	242,652,553	7.12%	1.13%	7.31%	2.72%
1996-97.....	288,537,604	8,932,124	265,536,620	14,068,860	279,605,480	21,101,760	258,503,720	10.45%	15.49%	10.30%	6.53%
1997-98.....	323,526,830	7,349,941	300,607,352	15,569,537	316,176,889	32,413,655	283,763,234	12.13%	-17.71%	13.08%	9.77%
1998-99.....	337,850,613	27,353,586	310,497,027	[18,221,422]	310,497,027	19,266,148	291,230,879	4.43%	272.16%	-1.80%	2.63%
1999-00.....	320,297,351	19,981,410	300,315,941	[17,952,165]	300,315,941	26,948,823	273,367,118	-5.20%	-26.95%	-3.28%	-6.13%
2000-01.....	350,781,652	12,538,361	338,243,291	[19,883,177]	338,243,291	32,451,960	305,791,331	9.52%	-37.25%	12.63%	11.86%
2001-02.....	382,254,599	9,666,251	372,588,349	[23,154,328]	372,588,349	31,802,990	340,785,358	8.97%	-22.91%	10.15%	11.44%
2002-03.....	459,410,702	11,612,551	447,798,151	[21,953,469]	447,798,151	38,924,796	408,873,355	20.18%	20.14%	20.19%	19.98%

Detail may not add to totals due to rounding. Collections shown in the table only include those taxes deposited to the General Fund by the state Department of Revenue; collections are a combination of tax collections directly received from taxpayers by DOR pursuant to G.S. 105 and collections of taxes administered by DOI as required to be reported to DOR. Effective **January 1, 1997**, the insurance statutes were amended to transfer the responsibility for collecting certain insurance taxes from DOI to DOR. As a result, procedures for reporting collections were altered to accommodate these changes. The *Insurance gross collections* column includes proceeds from the gross premiums taxes, regulatory charges, and for fiscal years 1988-89 through 1997-98, insurance licenses for agents and companies. Effective for fiscal year 1998-99, license tax amounts were no longer reported to the DOR as tax revenue. The table does not include license amounts in collection totals beginning with fiscal year 1998-99; italicized license amounts are shown only for comparative purposes.

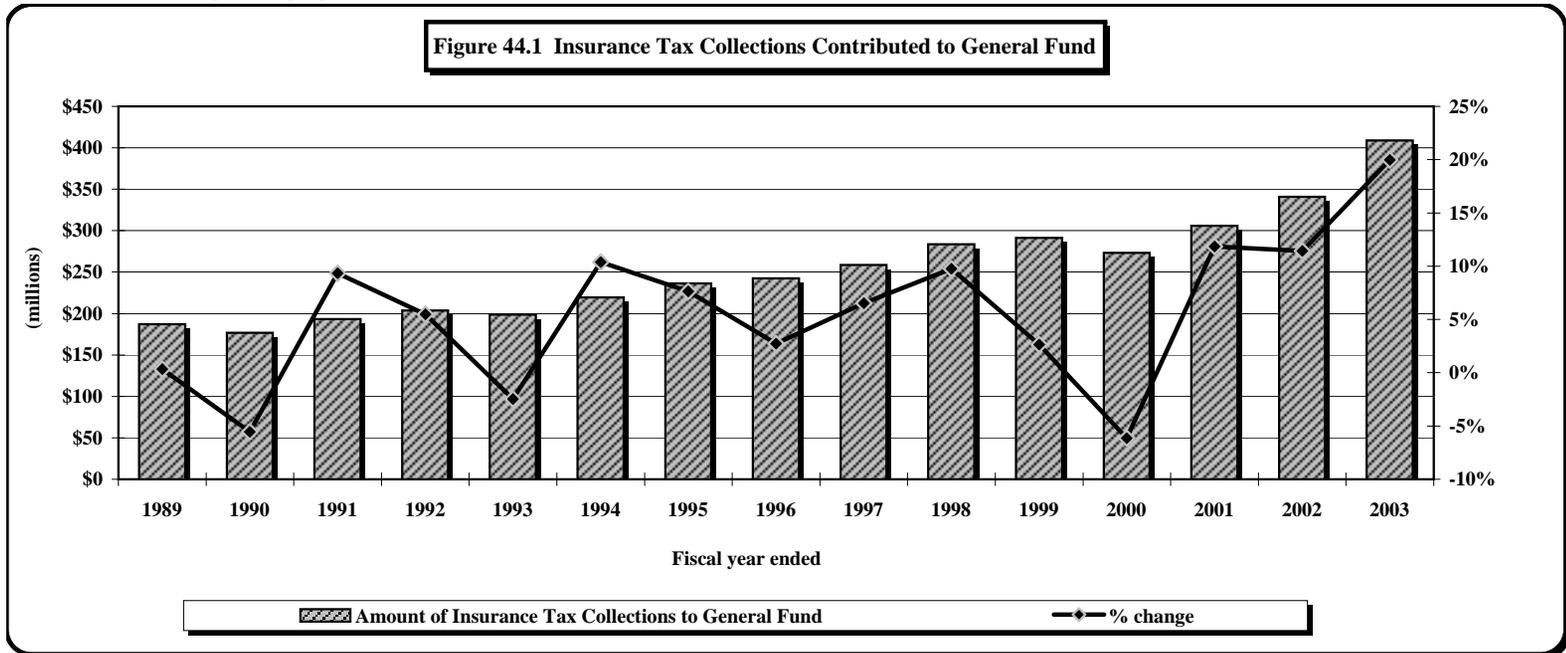


TABLE 45 . INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE

[G.S. 105 ARTICLE 8B.]

Fiscal year	Insurance Tax Type & Regulatory Charge													
	Type of Insurance Company													
	Life		Fire & Casualty		Additional Statewide Fire & Lightning		Additional Local	Health Maintenance		Hospital & Dental		Title		
	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	75% to Additional Tax	25% to Volunteer Fire Fund		Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
1999-00.....	88,959,949	8,110,367	149,363,872	11,882,131	8,525,888	2,841,962	3,011,366	-----	-----	5,807,232	-----	1,555,164	122,624	
2000-01.....	116,187,382	8,391,476	150,018,169	11,033,481	8,907,825	2,969,275	3,397,945	-----	2,894,422	6,661,162	2,785,740	1,075,349	65,784	
2001-02.....	120,594,746	7,509,419	179,123,647	11,820,159	10,120,064	3,373,355	3,731,391	(276,182)	2,596,933	8,035,994	1,928,937	1,506,245	91,777	
2002-03.....	132,604,465	8,302,747	190,010,297	13,676,023	11,730,976	3,910,325	4,342,236	16,972,256	4,215,269	28,614,188	3,791,801	1,794,690	112,460	

Fiscal year	Insurance Tax Type & Regulatory Charge										Disposition of Proceeds	
	Type of Insurance Company						Gross Premiums Tax Collections from Dept. of Insurance	Total Net Collections		Special Revenue Fund Allocation	Amount to General Fund	
	Self-Insured		Risk Purchasing Group		Other			Gross Premium Tax	Regulatory Charge			
	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	Gross Premium Tax	Regulatory Charge	[\$]	[\$]	[\$]	[\$]		
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
1999-00.....	6,411,384	489,722	55,759	-----	5,999,857	506,612	6,672,052	279,204,485	21,111,456	26,948,823	273,367,118	
2000-01.....	7,091,644	494,366	45,444	-----	7,745,383	592,534	7,885,911	311,985,489	26,257,802	32,451,960	305,791,331	
2001-02.....	8,399,334	527,709	11,787	-----	9,432	-----	13,483,602	348,113,415	24,474,934	31,802,990	340,785,358	
2002-03.....	8,233,322	534,743	998	-----	(7,277)	-----	18,958,631	417,165,107	30,633,044	38,924,796	408,873,355	

Detail may not add to totals due to rounding. Collections are those credited to the General Fund by the state Department of Revenue.

Rates and bases by type of company and by type of insurance:

North Carolina levies several types of insurance premium tax upon insurers, both domestic and foreign, for the privilege of engaging in the insurance business. Foreign insurers are subject to retaliatory provisions. Article 65 corporations (hospital, medical, and dental service corporations), insurers and self-insurers are subject to various types of insurance premium tax. The tax imposed on an insurer is measured by gross premiums from business done in this State during the calendar year. Finance charges are included in gross premiums.

There are several types of insurance premium tax applied, according to the type of insurance company and the type of insurance written: Gross and Retaliatory Premium Tax, Additional Statewide Fire and Lightning Tax, and Additional Local Fire and Lightning Tax. Insurers, Article 65 corporations, HMO's (effective for the 2003 tax year), and self-insurers pay an Insurance Regulatory Charge (IRC) in addition to all other fees and taxes. For insurers and self-insurers, the IRC is a percentage of the gross premium tax liability, exclusive of any additional taxes and credits; for Article 65 corporations and HMO's, the IRC is a percentage of a presumed tax liability for the year calculated as if the corporation or organization were an insurer providing health insurance. (Same exclusions apply.)

<u>Insurance Type/Company Type</u>	<u>Rate</u>	
Workers' Compensation	2.5%	
Other insurance contracts	1.9%	
Additional Statewide Fire (excluding auto & marine)	1.33%	
Additional Local Fire & Lightning	0.5%	
Article 65 Corporations	0.5%	(Rate increased to 1.1% effective for the 2003 tax year)
Insurance Regulatory Charge (2002)	6.5%	(Rate established annually by the General Assembly)
HMO's	1.1%	(Taxation effective beginning for the 2003 tax year)

TABLE 46. EXCISE STAMP TAX ON CONVEYANCES

[G.S. 105 ARTICLE 8E.]

[Reflects the State's share of collections]

Fiscal year	Gross tax collections [\$]	Net collections before transfers [\$]	Distributions and Transfers					Amount to General Fund [\$]
			(-) Administrative costs for printing and handling deed stamps [\$]	(-) Recreation & Natural Heritage Trust Fund [\$]	(-) Natural Heritage Trust Fund [\$]	(-) Parks & Recreation Trust Fund [\$]	(=)	
1988-89.....	1,017	1,017	1,017	-----	-----	-----	-----	
1989-90.....	1,011	1,011	1,011	-----	-----	-----	-----	
1990-91.....	871	871	871	-----	-----	-----	-----	
1991-92.....	9,980,554	9,980,554	1,092	1,326,848	-----	-----	8,652,615	
1992-93.....	12,389,178	12,389,178	740	2,012,107	-----	-----	10,376,330	
1993-94.....	17,927,087	17,692,777	481	2,089,776	-----	-----	15,602,521	
1994-95.....	19,971,181	19,971,181	731	3,579,453	-----	-----	16,390,997	
1995-96.....	20,899,301	20,898,241	627	3,134,801	-----	-----	17,762,813	
1996-97.....	24,077,701	24,077,701	645	-----	6,019,264	18,057,792	-----	
1997-98.....	27,800,037	27,800,037	168	-----	6,949,967	20,849,902	-----	
1998-99.....	32,594,916	32,594,916	161	-----	8,148,689	24,446,066	-----	
1999-00.....	34,785,787	34,396,524	97	-----	8,599,107	25,797,321	-----	
2000-01.....	33,652,054	33,651,849	-----	-----	8,412,962	25,238,887	-----	
2001-02.....	35,460,411	35,299,626	-----	-----	8,824,907	26,474,720	-----	
2002-03.....	37,979,466	37,979,138	-----	-----	9,494,785	28,484,354	-----	

Detail may not add to totals due to rounding.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person. The tax rate is \$1 on each \$500 or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. Fifty percent (50%) of the proceeds are contributed to the county's general fund; of the remaining 50%, the county may retain up to 2% to cover administrative costs, remitting the residual 48% to the State. The State is then statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund.

1988-89 through 1990-91

Amounts received by the State reflect charges to cover the cost of printing and handling tax stamps. [The rate was \$0.50 per \$500 of consideration; the only revenue remitted to the State by the counties was to cover the cost of stamps.] Effective August 1, 1991, the rate increased from \$0.50 to \$1.00; fifty percent (50%) of the proceeds were to be remitted to the State. After deduction of administrative costs, 15% of the proceeds were to be deposited into the Recreation and Natural Heritage Trust Fund with the remainder to be deposited into the General Fund. Effective July 1, 1996, the statute was rewritten establishing the distribution of proceeds currently in practice.

Figure 46.1 Excise Stamp Tax On Conveyances Net Collections
[State's Portion of Proceeds]

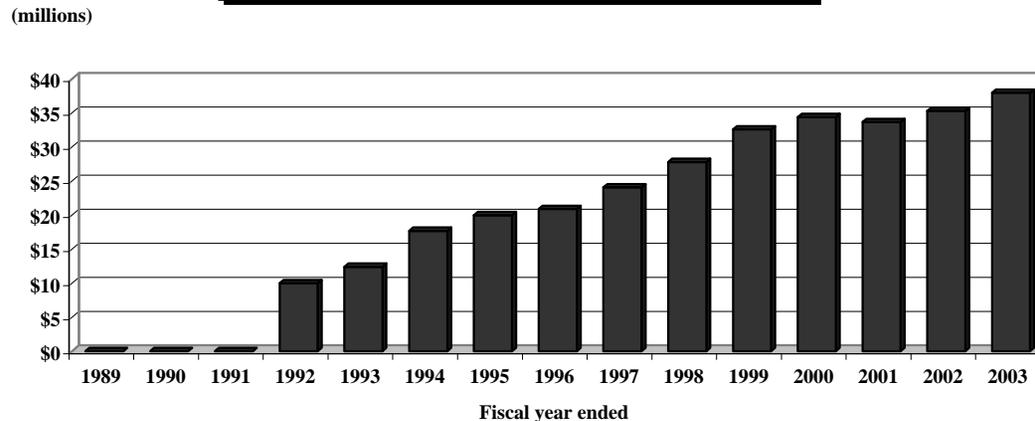


TABLE 47. MOTOR FUELS TAX COLLECTIONS
[G.S. 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collections															Collection fees on overdue tax debts	Refunds	Total net collections [all sources]	Per Gallon Rate [See notes for explanation of rates]	
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types			Tax collections per 1 cent of tax	Toal net collections	July through December				January through June	
	1/4 cent Motor Fuels and Oil Inspection Fees		Regis-tration Fees and Civil Penalties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected								Amount collected
	General Fund allocation	Highway Fund allocation													(cents)				(cents)	
1988-89.....	1,238,979	10,115,020	6,059,944	3,325,658,928	522,675,552	671,981,602	105,800,435	53,426,851	8,633,490	4,051,067,381	637,109,476	40,510,674	-	27,501,850	627,021,569	15.7	15.7			
1989-90.....	1,021,567	10,071,641	1,071,338	3,322,976,230	679,291,622	667,131,273	135,687,475	57,775,387	11,601,006	4,047,882,890	826,580,104	40,478,829	-	33,105,454	805,639,196	20.9	21.7			
1990-91.....	1,426,504	9,818,355	671,050	3,247,800,367	709,656,711	632,803,962	138,396,560	68,744,824	15,463,049	3,949,349,153	863,516,319	39,493,492	-	38,092,475	837,339,754	21.5	22.3			
1991-92.....	1,356,651	9,922,445	635,393	3,277,488,597	736,119,035	638,646,025	143,544,789	71,447,824	16,433,937	3,987,582,446	896,097,761	39,875,824	-	34,611,069	873,401,180	22.6	22.3			
1992-93.....	1,175,885	10,395,076	1,031,525	3,354,836,075	741,464,192	678,096,292	149,919,181	69,974,054	16,125,288	4,102,906,421	907,508,661	41,029,064	-	38,030,707	882,080,440	21.9	22.3			
1993-94.....	1,251,108	10,744,894	815,625	3,485,492,574	767,939,273	729,520,618	160,723,861	74,254,357	16,704,069	4,289,267,549	945,367,203	42,892,675	-	36,814,690	921,364,139	22.0	22.0			
1994-95.....	1,234,397	11,227,469	786,375	3,555,421,282	765,252,332	776,687,828	167,217,131	87,576,943	19,234,972	4,419,686,053	951,704,435	44,196,861	-	38,258,168	926,694,508	21.3	21.7			
1995-96.....	1,194,295	11,689,883	439,650	3,664,280,029	797,936,516	797,837,928	173,727,166	95,774,745	21,258,248	4,557,892,702	992,921,929	45,578,927	-	41,326,681	964,919,077	21.6	22.0			
1996-97.....	1,287,729	11,676,667	207,775	3,779,059,465	835,145,540	829,940,828	183,089,743	129,209,994	29,029,277	4,738,210,287	1,047,264,560	47,382,103	-	50,047,065	1,010,389,665	21.7	22.6			
1997-98.....	1,206,785	11,804,079	164,350	3,876,174,246	871,427,074	837,440,502	188,223,083	134,567,341	30,822,926	4,848,182,089	1,090,473,084	48,481,821	-	50,178,951	1,053,469,346	22.6	22.3			
1998-99.....	960,850	12,491,183	175,905	4,018,556,738	864,053,930	916,855,663	197,031,007	135,985,474	29,870,001	5,071,397,875	1,090,954,938	50,713,979	-	49,111,593	1,055,471,282	21.6	21.2			
1999-00.....	892,861	12,278,488	211,300	4,162,396,679	891,424,811	916,255,092	196,404,519	139,566,218	30,315,402	5,218,217,989	1,118,144,731	52,182,180	-	51,513,797	1,080,013,583	21.0	22.0			
2000-01.....	1,085,345	12,803,620	161,850	4,142,596,132	973,369,635	931,213,500	218,815,625	150,317,967	35,732,981	5,224,127,599	1,227,918,241	52,241,276	-	45,211,855	1,196,757,202	23.1	24.3			
2001-02.....	948,769	12,938,330	249,224	4,221,639,650	1,019,885,366	908,766,044	219,832,985	143,514,715	35,383,410	5,273,920,409	1,275,101,761	52,739,204	19,407	65,746,529	1,223,472,147	24.1	24.2			
2002-03.....	949,133	13,450,770	241,704	4,237,851,618	967,457,061	940,455,701	214,617,560	158,848,383	36,996,067	5,337,155,702	1,219,070,688	53,371,557	45,928	62,361,230	1,171,305,137	22.1	23.4			

Detail may not add to totals due to rounding.

Effective August 1, 1989, the tax rate was changed to 17 cents per gallon plus 7% of the average wholesale price which was then converted to the nearest 1/10 of a cent.

Effective January 1, 1992, the tax rate was changed to 17.5 cents per gallon plus a variable wholesale component which is the greater of either 3.5 cents per gallon or 7% of the average wholesale price of motor fuel for the applicable base period.

In addition to the per gallon road tax, every gallon of motor fuel includes a 0.25-cent per gallon inspection tax.

Rates are set semiannually for January-June and July-December. Collections received by the Department of Revenue in July reflect June transactions (the rate in effect for the prior January-June period); collections received during August-January reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June reflect January-May transactions (the rate in effect for the January-June period). Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction. Collections for any given fiscal year may reflect several tax rates.

*A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in its operations within this State. Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State.

MOTOR FUELS TAX COLLECTIONS AND CONSUMPTION

Figure 47.1 Motor Fuels Tax Gross Collections

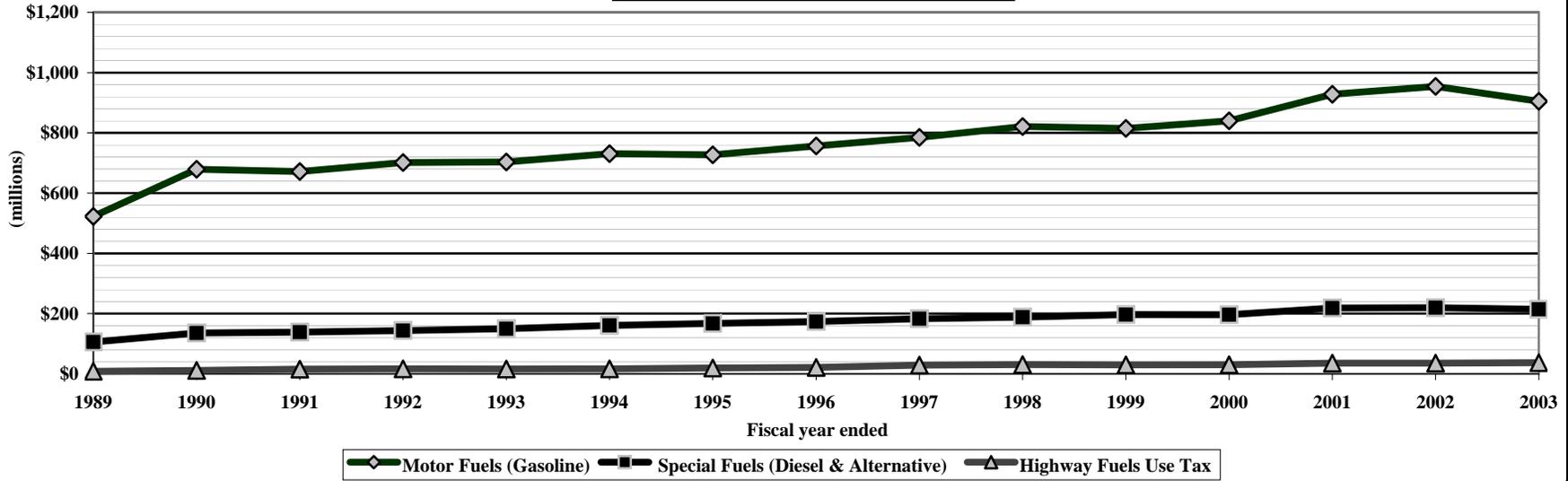


Figure 47.2 Gallons of Fuel on which Tax was Collected

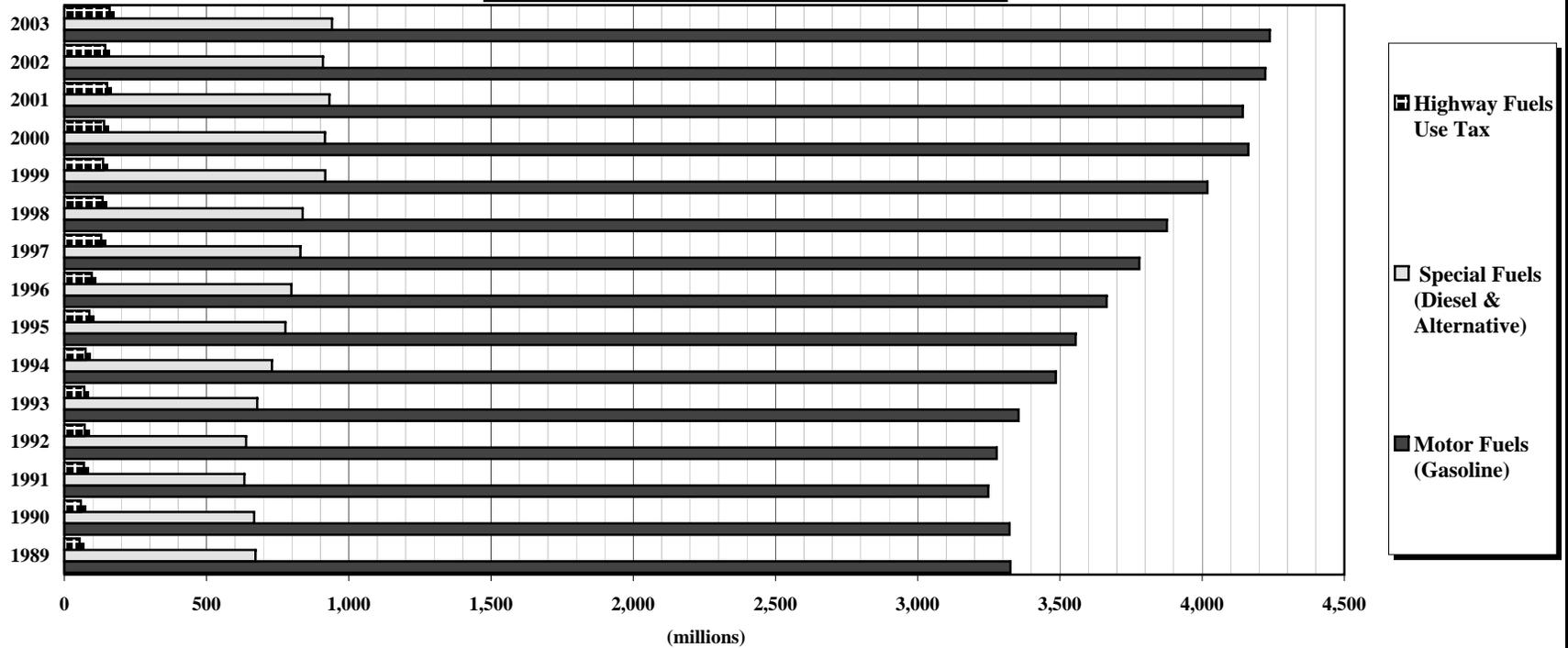


TABLE 48. TOTAL GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE

[Excludes Highway Fuel Use Gallons as Fuel Was Purchased Outside of State]

Fiscal year	Non-taxable gallons									Taxable gallons	Total Gallons Sold [Taxable and Non-taxable] [#]
	U.S. Government [#]	State Agencies [#]	Combined U.S./State [#]	School Boards [#]	County/ Municipal [#]	Charter Schools [#]	Community Colleges [#]	Aviation Fuel (includes jet) [#]	Total All Sources [#]	Total [#]	
1988-89.....	n/a	n/a	7,318,191	18,044,194	-----	-----	-----	295,707,349	321,069,734	3,997,640,530	4,318,710,264
1989-90.....	n/a	n/a	6,708,846	16,505,368	-----	-----	-----	246,859,853	270,074,067	3,990,107,503	4,260,181,570
1990-91.....	n/a	n/a	4,556,694	14,329,205	-----	-----	-----	422,741,251	441,627,150	3,880,604,329	4,322,231,479
1991-92.....	n/a	n/a	7,365,445	25,709,790	-----	-----	-----	359,635,683	392,710,918	3,916,134,622	4,308,845,540
1992-93.....	n/a	n/a	8,545,898	25,802,180	-----	-----	-----	335,329,764	369,677,842	4,032,932,367	4,402,610,209
1993-94.....	n/a	n/a	8,050,329	25,737,402	-----	-----	-----	336,834,542	370,622,273	4,215,013,192	4,585,635,465
1994-95.....	13,968,191	29,055,195	43,023,386	24,741,768	-----	-----	-----	354,431,126	422,196,280	4,332,109,110	4,754,305,390
1995-96.....	9,561,644	22,054,143	31,615,787	11,823,579	-----	-----	-----	243,166,885	286,606,251	4,462,117,957	4,748,724,208
1996-97.....	11,667,898	32,298,948	43,966,846	14,872,410	-----	-----	-----	432,091,595	490,930,851	4,609,000,293	5,099,931,144
1997-98.....	12,983,432	19,916,901	32,900,333	4,297,031	-----	-----	-----	370,081,467	407,278,831	4,713,614,748	5,120,893,579
1998-99.....	10,994,810	25,607,763	36,602,573	16,646,717	-----	-----	-----	323,659,037	376,908,327	4,935,412,401	5,312,320,728
1999-00.....	10,620,030	20,645,489	31,265,519	18,201,121	-----	-----	-----	324,384,243	373,850,883	5,078,651,771	5,452,502,654
2000-01.....	15,598,700	19,974,493	35,573,193	19,731,168	-----	-----	-----	170,065,535	225,369,896	5,073,809,632	5,299,179,528
2001-02.....	11,911,766	32,694,158	44,605,924	23,455,718	-----	46,643	-----	183,248,689	251,356,974	5,130,405,694	5,381,762,668
2002-03.....	3,511,371	27,787,286	31,298,657	28,701,424	3,111,109	33,716	-----	174,234,429	237,379,335	5,178,307,319	5,415,686,654

Detail may not add to totals due to rounding.

Special fuels amounts are primarily diesel fuel.

n/a breakdown unavailable

Exemptions for county/municipal, charter schools, and community colleges were enabled by recent legislation. Prior to January 1, 2003, local governments were entitled to a refund of a portion of taxes paid on motor fuels; effective for transactions on or after January 1, 2003, the refund provision was repealed and replaced by an exemption provision.

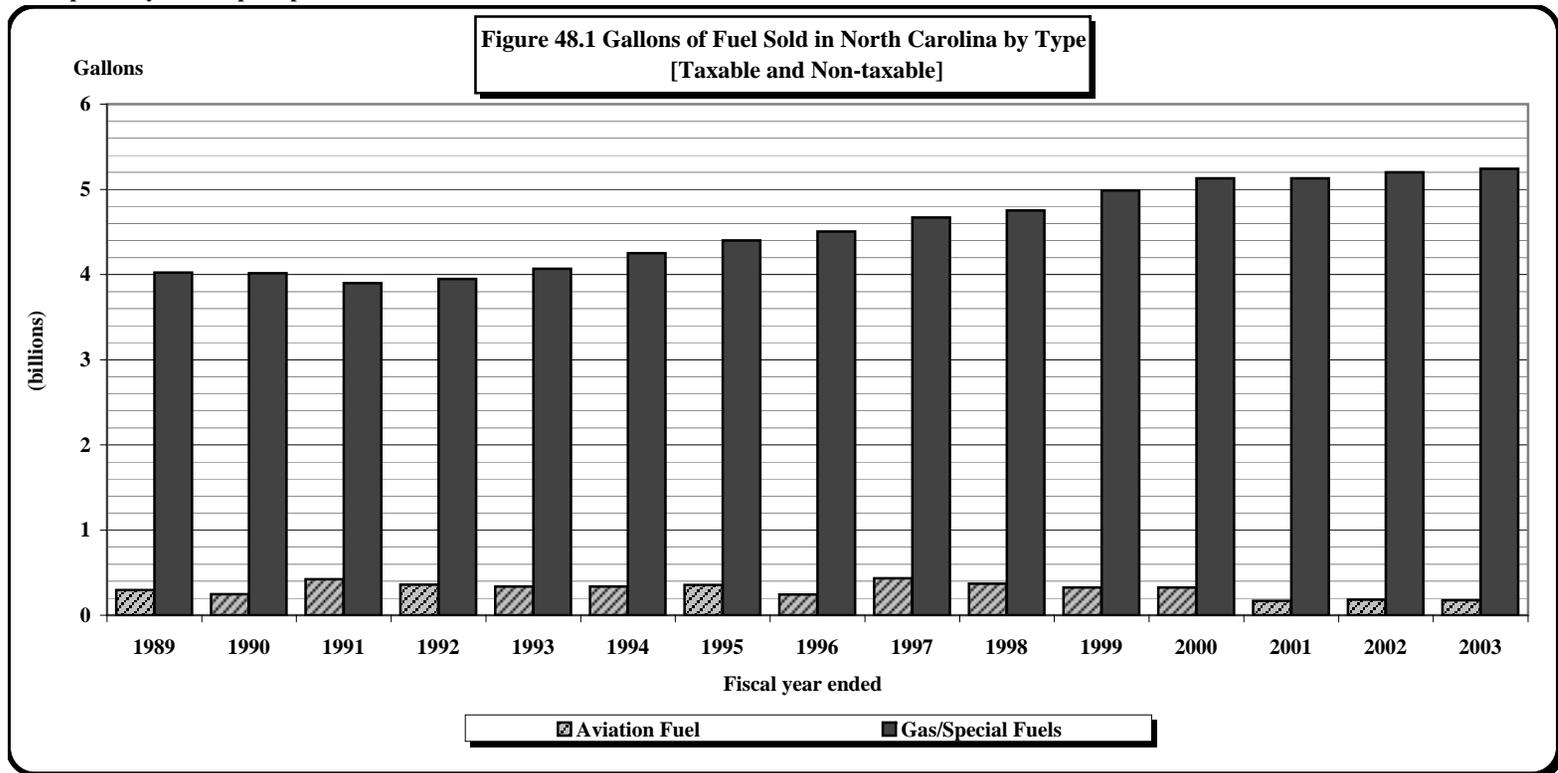


TABLE 49. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[G.S. 119 ARTICLE 3.]

Fiscal year	Motor Fuels*		Aviation Fuels & Other Kerosene		Combined Fuel Totals	
	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate [\$]	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate [\$]	Gallons on which tax was collected [#]	Tax collections at 1/4 cent per gallon rate [\$]
1988-89.....	4,049,504,972	10,134,990	487,007,128	1,219,009	4,536,512,100	11,353,999
1989-90.....	4,033,708,572	10,089,205	400,643,856	1,004,004	4,434,352,428	11,093,208
1990-91.....	3,934,025,600	9,842,789	553,038,028	1,402,070	4,487,063,628	11,244,860
1991-92.....	4,051,924,276	9,944,558	528,961,220	1,334,537	4,580,885,496	11,279,095
1992-93.....	4,165,887,724	10,418,282	460,223,304	1,152,679	4,626,111,028	11,570,961
1993-94.....	4,310,544,380	10,770,142	445,743,988	1,225,860	4,756,288,368	11,996,002
1994-95.....	4,498,802,312	11,249,765	484,996,992	1,212,101	4,983,799,304	12,461,866
1995-96.....	4,685,727,248	11,719,004	459,770,600	1,165,174	5,145,497,848	12,884,179
1996-97.....	4,686,509,124	11,720,114	497,368,152	1,244,282	5,183,877,276	12,964,396
1997-98.....	4,731,626,232	11,830,585	470,922,684	1,180,279	5,202,548,916	13,010,863
1998-99.....	5,008,069,028	12,521,538	343,295,528	930,495	5,351,364,556	13,452,033
1999-00.....	4,919,624,772	12,313,007	343,336,688	858,342	5,262,961,460	13,171,349
2000-01.....	5,130,097,756	12,831,369	422,995,452	1,057,597	5,553,093,208	13,888,966
2001-02.....	5,186,502,300	12,973,700	365,359,488	913,399	5,551,861,788	13,887,098
2002-03.....	5,389,350,780	13,474,007	370,323,676	925,897	5,759,674,456	14,399,904

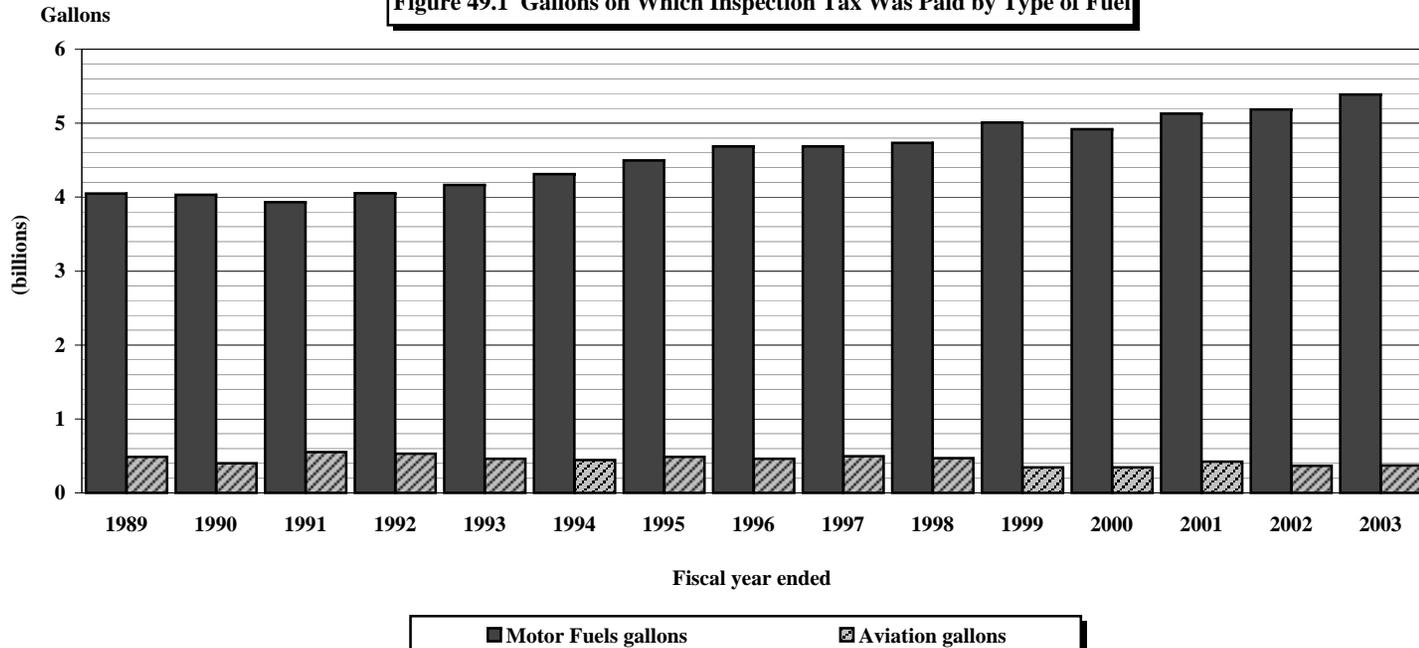
Detail may not add to totals due to rounding. *(Motor fuels include gasoline, diesel, and kerosene.)

Tax collections include amounts of penalty and interest.

1/4 cent motor fuels and oil inspection fee and base:

An inspection tax of 1/4 cent per gallon is levied on motor fuel that is not dyed diesel fuel, dyed diesel fuel used to operate a highway vehicle, alternative fuel used to operate a highway vehicle, and kerosene, regardless of whether the fuel is exempt from the per-gallon excise tax imposed by Article 36C or 36D of G.S. 105.

Figure 49.1 Gallons on Which Inspection Tax Was Paid by Type of Fuel



PART IV. NORTH CAROLINA: LOCAL GOVERNMENT TAXES AND REVENUES

**TABLE 50. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2002-2003
[G.S. 105 ARTICLES 39,40,42,44]**

County	Total net collections Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds as % of total net collections	County	Total net collections Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds Articles 39, 40, 42, 44 [\$]	Total net distributable proceeds as % of total net collections
Alamance.....	28,412,030.10	29,127,498.49	102.52%	Hertford.....	4,021,451.85	4,463,983.18	111.00%	Vance.....	8,468,254.48	9,214,898.31	108.82%
Alexander.....	3,655,069.57	5,560,611.27	152.13%	Hoke.....	2,043,874.49	4,743,713.55	232.09%	Wake.....	201,461,826.27	169,716,083.42	84.24%
Alleghany.....	1,391,461.53	1,922,190.14	138.14%	Hyde.....	1,058,277.81	1,146,298.65	108.32%	Warren.....	1,454,622.49	2,860,498.74	196.65%
Anson.....	3,021,212.35	4,293,015.74	142.10%	Iredell.....	32,139,955.24	29,915,861.40	93.08%	Washington.....	1,680,898.06	2,393,998.32	142.42%
Ashe.....	4,052,440.95	4,665,635.02	115.13%	Jackson.....	7,372,560.69	7,556,079.72	102.49%	Watauga.....	13,863,563.02	11,869,297.36	85.62%
Avery.....	3,888,662.82	4,115,939.54	105.84%	Johnston.....	20,193,492.35	22,666,977.44	112.25%	Wayne.....	18,245,928.87	21,039,905.40	115.31%
Beaufort.....	8,492,496.96	9,513,692.56	112.02%	Jones.....	397,055.83	1,220,502.56	307.39%	Wilkes.....	11,198,837.77	12,994,554.69	116.03%
Bertie.....	1,223,925.06	2,732,422.52	223.25%	Lee.....	10,914,451.81	10,614,261.02	97.25%	Wilson.....	16,081,698.97	16,022,497.22	99.63%
Bladen.....	3,473,154.24	5,442,645.04	156.71%	Lenoir.....	10,165,672.68	10,803,348.46	106.27%	Yadkin.....	3,985,666.86	6,014,194.18	150.90%
Brunswick.....	19,258,814.45	19,478,837.14	101.14%	Lincoln.....	9,977,099.70	11,950,635.61	119.78%	Yancey.....	2,255,763.98	3,126,479.34	138.60%
Buncombe.....	59,910,250.30	54,110,438.11	90.32%	Macon.....	7,816,727.21	6,829,980.57	87.38%	Totals.....	1,792,929,768.55	1,780,434,759.67	99.30%
Burke.....	12,207,098.38	16,074,836.06	131.68%	Madison.....	1,620,399.37	2,884,619.35	178.02%	Less:			
Cabarrus.....	31,861,293.65	29,966,405.25	94.05%	Martin.....	3,921,786.23	4,825,004.99	123.03%	administrative costs.....	8,666,410.25	-----	0.48%
Caldwell.....	11,006,173.11	14,195,491.49	128.98%	McDowell.....	5,510,434.84	7,884,004.81	143.07%	Property Tax Commission	3,828,598.63	-----	0.21%
Camden.....	945,003.15	1,182,170.48	125.10%	Mecklenburg.....	244,631,629.26	191,015,364.75	78.08%	Distributable to units.....	1,780,434,759.67	1,780,434,759.67	100.00%
Carteret.....	17,233,554.30	16,044,683.96	93.10%	Mitchell.....	3,017,587.87	3,161,381.09	104.77%				
Caswell.....	891,742.32	2,673,034.13	299.75%	Montgomery.....	3,047,810.42	4,398,383.70	144.31%				
Catawba.....	38,527,433.70	34,964,260.34	90.75%	Moore.....	15,769,702.78	16,207,625.43	102.78%				
Chatham.....	6,849,441.52	9,132,188.78	133.33%	Nash.....	20,169,421.73	19,074,624.51	94.57%				
Cherokee.....	5,563,608.88	5,412,345.80	97.28%	New Hanover.....	51,806,528.27	43,044,930.24	83.09%				
Chowan.....	2,137,814.50	2,808,446.73	131.37%	Northampton.....	1,735,340.42	3,289,221.97	189.54%				
Clay.....	1,192,596.25	1,448,849.99	121.49%	Onslow.....	24,033,141.83	28,835,015.64	119.98%				
Cleveland.....	16,007,493.02	18,728,847.99	117.00%	Orange.....	21,031,361.04	25,770,612.77	122.53%				
Columbus.....	7,586,248.31	8,667,716.10	114.26%	Pamlico.....	1,245,508.54	1,877,193.24	150.72%				
Craven.....	16,683,712.04	18,754,286.04	112.41%	Pasquotank.....	8,056,557.65	7,862,231.75	97.59%				
Cumberland.....	56,639,283.80	60,659,046.63	107.10%	Pender.....	4,441,543.59	6,797,837.78	153.05%				
Currituck.....	6,886,428.01	5,360,794.25	77.85%	Perquimans.....	944,099.26	1,815,751.51	192.33%				
Dare.....	23,781,710.83	16,921,583.20	71.15%	Person.....	5,683,883.29	6,806,227.12	119.75%				
Davidson.....	21,233,774.15	26,657,793.71	125.54%	Pitt.....	30,183,962.80	30,899,649.64	102.37%				
Davie.....	4,130,534.58	5,767,948.11	139.64%	Polk.....	1,861,652.55	3,001,044.00	161.20%				
Duplin.....	5,733,959.60	8,426,401.02	146.96%	Randolph.....	18,575,738.71	23,649,923.01	127.32%				
Durham.....	72,939,417.38	64,860,451.43	88.92%	Richmond.....	6,801,713.22	8,973,618.00	131.93%				
Edgecombe.....	7,758,343.14	10,004,239.55	128.95%	Robeson.....	16,041,911.24	22,199,603.07	138.39%				
Forsyth.....	85,987,343.57	75,536,303.33	87.85%	Rockingham.....	11,120,299.38	14,694,719.15	132.14%				
Franklin.....	4,677,213.19	7,508,957.46	160.54%	Rowan.....	20,405,498.91	23,510,601.48	115.22%				
Gaston.....	34,123,706.66	38,645,781.01	113.25%	Rutherford.....	9,259,379.27	11,401,149.57	123.13%				
Gates.....	518,015.63	1,364,079.70	263.33%	Sampson.....	7,752,396.39	10,300,350.86	132.87%				
Graham.....	1,000,755.50	1,365,311.02	136.43%	Scotland.....	6,391,258.42	7,034,599.09	110.07%				
Granville.....	5,552,748.58	8,399,018.68	151.26%	Stanly.....	8,868,272.52	10,161,186.93	114.58%				
Greene.....	997,271.53	2,486,691.61	249.35%	Stokes.....	3,596,852.88	6,828,100.25	189.84%				
Guilford.....	119,115,354.76	102,778,944.32	86.29%	Surry.....	14,199,056.06	15,313,739.09	107.85%				
Halifax.....	8,110,775.95	10,390,295.84	128.10%	Swain.....	1,586,586.55	2,262,467.97	142.60%				
Harnett.....	10,620,486.44	15,501,927.51	145.96%	Transylvania.....	5,782,087.60	6,429,377.51	111.19%				
Haywood.....	11,670,441.00	11,933,865.58	102.26%	Tyrrell.....	386,596.69	645,031.22	166.85%				
Henderson.....	17,647,158.23	18,177,081.87	103.00%	Union.....	24,054,634.55	26,652,514.50	110.80%				

These amounts do not agree with the actual receipts of the local governments in fiscal year 2002-03 due to the lag in the collection/distribution pattern. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The total amount of costs associated with local sales and use taxes collected by the Department of Revenue during the period July 1, 2002 through June 30, 2003 was \$12,495,008.88.

Article 39 proceeds are allocated to counties on a point-of-sale basis.

Articles 40 and 42 1/2% proceeds are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b). Article 42 1/2% net allocated collections have been reduced for expenses associated with the Property Tax Commission, et al. (G.S. 105-501) and are therefore not equal to Article 40 1/2% net allocated collections.

Article 44 1/2% proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:
 (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.
 (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions specified in G.S. 105-486(b).

**TABLE 51. ARTICLE 39 FIRST ONE-CENT LOCAL GOVERNMENT SALES AND USE TAX
NET COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2002-2003**

County	Article 39 1%			County	Article 39 1%			County	Article 39 1%		
	Net collections [\$]	Cost of collection [\$]	Distributable proceeds * [\$]		Net collections [\$]	Cost of collection [\$]	Distributable proceeds * [\$]		Net collections [\$]	Cost of collection [\$]	Distributable proceeds * [\$]
Alamance.....	12,737,868.20	61,685.47	12,676,182.73	Hertford.....	1,814,659.91	8,793.73	1,805,866.18	Vance.....	3,793,990.90	18,369.80	3,775,621.10
Alexander.....	1,658,091.63	8,033.09	1,650,058.54	Hoke.....	928,015.68	4,502.53	923,513.15	Wake.....	89,637,614.60	434,436.23	89,203,178.37
Alleghany.....	630,094.12	3,056.19	627,037.93	Hyde.....	491,890.24	2,399.07	489,491.17	Warren.....	658,241.94	3,190.81	655,051.13
Anson.....	1,383,820.93	6,703.94	1,377,116.99	Iredell.....	14,381,872.96	69,672.05	14,312,200.91	Washington..	760,480.78	3,683.41	756,797.37
Ashe.....	1,845,440.73	8,941.78	1,836,498.95	Jackson.....	3,365,141.11	16,330.09	3,348,811.02	Watauga.....	6,242,728.47	30,301.48	6,212,426.99
Avery.....	1,770,500.47	8,580.82	1,761,919.65	Johnston.....	10,096,706.67	48,916.08	10,047,790.59	Wayne.....	8,052,388.57	39,054.06	8,013,334.51
Beaufort.....	3,823,738.70	18,528.83	3,805,209.87	Jones.....	171,804.58	834.33	170,970.25	Wilkes.....	5,014,125.50	24,291.28	4,989,834.22
Bertie.....	547,399.57	2,650.43	544,749.14	Lee.....	4,980,521.06	24,126.40	4,956,394.66	Wilson.....	7,171,538.82	34,748.79	7,136,790.03
Bladen.....	1,560,856.36	7,568.46	1,553,287.90	Lenoir.....	4,505,708.51	21,810.97	4,483,897.54	Yadkin.....	1,803,436.48	8,738.83	1,794,697.65
Brunswick....	8,764,756.38	42,596.32	8,722,160.06	Lincoln.....	4,458,331.07	21,609.83	4,436,721.24	Yancey.....	1,016,455.08	4,931.39	1,011,523.69
Buncombe....	26,775,161.49	129,825.64	26,645,335.85	Macon.....	3,908,319.42	18,972.97	3,889,346.45	Totals.....	814,303,965.85	3,948,124.04	810,355,841.81
Burke.....	5,456,073.75	26,444.53	5,429,629.22	Madison.....	740,659.86	3,590.74	737,069.12				
Cabarrus.....	15,929,533.58	77,162.78	15,852,370.80	Martin.....	1,759,641.60	8,526.85	1,751,114.75				
Caldwell.....	4,938,707.78	23,930.52	4,914,777.26	McDowell.....	2,484,243.89	12,042.58	2,472,201.31				
Camden.....	422,201.48	2,051.51	420,149.97	Mecklenburg..	111,453,855.44	540,587.53	110,913,267.91				
Carteret.....	7,833,700.25	38,073.49	7,795,626.76	Mitchell.....	1,358,973.61	6,588.40	1,352,385.21				
Caswell.....	445,871.07	2,161.03	443,710.04	Montgomery..	1,372,935.41	6,653.62	1,366,281.79				
Catawba.....	17,193,791.76	83,293.45	17,110,498.31	Moore.....	7,884,822.42	38,181.15	7,846,641.27				
Chatham.....	3,098,361.25	15,015.27	3,083,345.98	Nash.....	9,029,302.64	43,756.74	8,985,545.90				
Cherokee.....	2,550,052.76	12,354.57	2,537,698.19	New Hanover..	25,903,103.40	125,599.67	25,777,503.73				
Chowan.....	957,985.12	4,641.59	953,343.53	Northampton..	794,477.70	3,842.26	790,635.44				
Clay.....	596,279.76	2,891.51	593,388.25	Onslow.....	10,978,142.79	53,179.06	10,924,963.73				
Cleveland.....	7,165,429.23	34,704.35	7,130,724.88	Orange.....	9,310,174.06	45,022.28	9,265,151.78				
Columbus.....	3,409,871.21	16,510.95	3,393,360.26	Pamlico.....	622,746.46	3,020.45	619,726.01				
Craven.....	7,598,822.70	36,819.28	7,562,003.42	Pasquotank...	3,610,127.08	17,505.34	3,592,621.74				
Cumberland..	25,190,223.58	122,029.67	25,068,193.91	Pender.....	2,036,603.45	9,898.98	2,026,704.47				
Currituck....	3,274,728.24	16,040.62	3,258,687.62	Perquimans...	427,648.34	2,071.36	425,576.98				
Dare.....	11,035,815.35	53,858.53	10,981,956.82	Person.....	2,555,917.66	12,379.74	2,543,537.92				
Davidson.....	9,538,637.36	46,210.55	9,492,426.81	Pitt.....	13,397,466.50	64,885.57	13,332,580.93				
Davie.....	1,869,185.44	9,057.55	1,860,127.89	Polk.....	844,011.81	4,093.45	839,918.36				
Duplin.....	2,578,509.85	12,496.18	2,566,013.67	Randolph.....	8,365,627.15	40,527.48	8,325,099.67				
Durham.....	31,801,413.90	154,478.31	31,646,935.59	Richmond.....	3,052,893.72	14,803.03	3,038,090.69				
Edgecombe....	3,474,668.88	16,845.50	3,457,823.38	Robeson.....	7,146,396.09	34,615.94	7,111,780.15				
Forsyth.....	38,334,793.34	185,798.60	38,148,994.74	Rockingham..	5,560,047.32	26,920.85	5,533,126.47				
Franklin.....	2,135,112.90	10,349.37	2,124,763.53	Rowan.....	9,131,578.58	44,599.28	9,086,979.30				
Gaston.....	15,208,630.44	73,714.54	15,134,915.90	Rutherford....	4,246,417.51	20,587.84	4,225,829.67				
Gates.....	234,473.60	1,136.91	233,336.69	Sampson.....	3,500,320.73	16,950.98	3,483,369.75				
Graham.....	450,098.96	2,185.58	447,913.38	Scotland.....	2,857,523.14	13,843.86	2,843,679.28				
Granville.....	2,500,257.06	12,116.17	2,488,140.89	Stanly.....	4,434,099.25	21,492.57	4,412,606.68				
Greene.....	446,603.24	2,164.86	444,438.38	Stokes.....	1,622,813.09	7,864.28	1,614,948.81				
Guilford.....	54,163,780.50	262,509.38	53,901,271.12	Surry.....	6,358,480.19	30,813.35	6,327,666.84				
Halifax.....	3,627,606.02	17,572.63	3,610,033.39	Swain.....	729,600.09	3,546.44	726,053.65				
Harnett.....	4,788,043.61	23,187.78	4,764,855.83	Transylvania..	2,624,728.64	12,736.00	2,611,992.64				
Haywood.....	5,258,280.27	25,505.45	5,232,774.82	Tyrrell.....	174,433.09	845.75	173,587.34				
Henderson....	8,823,497.17	42,785.15	8,780,712.02	Union.....	10,851,410.80	52,567.36	10,798,843.44				

*Net collections for the fiscal year less administrative costs retained by the State. County allocations of Article 39 1% tax proceeds are determined by the point-of-sale (origin) basis.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2002-03 due to the lag in the collection/distribution pattern.

TABLE 52. ARTICLE 40 SUPPLEMENTAL LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2002-2003

County	Article 40 1/2%					County	Article 40 1/2%				
	Supplemental Local Government Sales and Use Taxes						Supplemental Local Government Sales and Use Taxes				
	Net allocated collections [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Distributable proceeds as adjusted [\$]		Net allocated collections [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Distributable proceeds as adjusted [\$]
Alamance.....	6,643,143.90	32,209.05	6,610,934.85	1.02	6,755,562.84	Johnston.....	6,354,504.96	30,809.60	6,323,695.36	1.00	6,335,501.83
Alexander.....	1,688,763.98	8,187.91	1,680,576.07	1.00	1,683,713.74	Jones.....	512,323.24	2,483.98	509,839.26	0.90	459,781.56
Alleghany.....	533,859.87	2,588.41	531,271.46	1.04	553,524.92	Lee.....	2,457,748.00	11,916.30	2,445,831.70	0.96	2,352,515.61
Anson.....	1,259,250.12	6,105.44	1,253,144.68	1.00	1,255,484.32	Lenoir.....	2,948,332.47	14,294.89	2,934,037.58	0.88	2,587,253.77
Ashe.....	1,233,511.02	5,980.63	1,227,530.39	0.97	1,192,977.77	Lincoln.....	3,252,152.82	15,767.95	3,236,384.87	0.97	3,145,286.85
Avery.....	880,434.89	4,268.76	876,166.13	1.12	982,994.79	Macon.....	1,513,064.96	7,336.03	1,505,728.93	0.98	1,478,410.42
Beaufort.....	2,254,170.68	10,929.27	2,243,241.41	1.06	2,382,091.80	Madison.....	983,566.88	4,768.79	978,798.09	0.96	941,453.89
Bertie.....	987,308.32	4,786.92	982,521.40	0.97	954,865.31	Martin.....	1,259,986.48	6,109.00	1,253,877.48	1.03	1,293,853.76
Bladen.....	1,611,964.72	7,815.55	1,604,149.17	1.04	1,671,342.41	McDowell.....	2,129,949.93	10,326.99	2,119,622.94	1.09	2,314,442.39
Brunswick....	3,824,117.01	18,541.09	3,805,575.92	1.17	4,459,954.52	Mecklenburg..	35,493,234.73	172,087.68	35,321,147.05	0.89	31,499,810.65
Buncombe.....	10,372,391.35	50,290.16	10,322,101.19	1.06	10,961,010.53	Mitchell.....	789,349.75	3,827.13	785,522.62	0.95	747,693.30
Burke.....	4,426,872.38	21,463.54	4,405,408.84	1.02	4,501,786.36	Montgomery..	1,340,845.57	6,501.04	1,334,344.53	0.97	1,296,785.30
Cabarrus.....	6,778,227.44	32,863.99	6,745,363.45	1.05	7,095,395.10	Moore.....	3,796,961.66	18,409.44	3,778,552.22	1.11	4,201,456.80
Caldwell.....	3,859,823.29	18,714.21	3,841,109.08	1.02	3,925,141.35	Nash.....	4,393,076.17	21,299.67	4,371,776.50	0.93	4,073,760.32
Camden.....	349,261.79	1,693.38	347,568.41	0.92	320,397.87	New Hanover..	8,146,473.82	39,497.89	8,106,975.93	1.07	8,689,885.74
Carteret.....	2,963,716.13	14,369.47	2,949,346.66	1.14	3,367,969.50	Northampton..	1,094,354.35	5,305.93	1,089,048.42	1.00	1,091,081.70
Caswell.....	1,179,157.14	5,717.10	1,173,440.04	0.95	1,116,929.33	Onslow.....	7,381,997.37	35,791.34	7,346,206.03	1.04	7,653,917.67
Catawba.....	7,215,831.13	34,985.70	7,180,845.43	0.99	7,122,407.60	Orange.....	6,014,414.45	29,160.68	5,985,253.77	1.15	6,894,668.30
Chatham.....	2,533,724.70	12,284.66	2,521,440.04	0.98	2,576,601.79	Pamlico.....	638,869.25	3,097.55	635,771.70	0.99	630,597.78
Cherokee.....	1,228,339.91	5,955.56	1,222,384.35	1.02	1,200,206.57	Pasquotank...	1,741,804.31	8,445.08	1,733,359.23	1.00	1,736,595.44
Chowan.....	722,905.91	3,504.98	719,400.93	1.09	785,522.73	Pender.....	2,091,022.86	10,138.25	2,080,884.61	0.99	2,063,950.35
Clay.....	448,436.72	2,174.23	446,262.49	0.96	429,236.19	Perquimans..	572,946.08	2,777.91	570,168.17	1.06	605,459.99
Cleveland.....	4,813,836.76	23,339.72	4,790,497.04	1.01	4,847,370.07	Person.....	1,796,649.06	8,710.98	1,787,938.08	1.00	1,791,276.19
Columbus.....	2,726,353.08	13,218.63	2,713,134.45	0.81	2,202,444.93	Pitt.....	6,709,790.11	32,532.19	6,677,257.92	1.07	7,157,367.79
Craven.....	4,573,282.68	22,173.39	4,551,109.29	1.04	4,741,742.29	Polk.....	936,248.14	4,539.37	931,708.77	1.00	933,448.29
Cumberland..	14,972,308.77	72,592.70	14,899,716.07	0.98	14,629,389.83	Randolph.....	6,570,706.35	31,857.83	6,538,848.52	0.99	6,485,635.28
Currituck....	936,782.16	4,541.95	932,240.21	0.94	878,018.15	Richmond.....	2,315,689.05	11,227.54	2,304,461.51	1.09	2,516,269.92
Dare.....	1,551,876.00	7,524.21	1,544,351.79	1.49	2,304,348.37	Robeson.....	6,172,059.52	29,925.01	6,142,134.51	1.04	6,399,411.04
Davidson.....	7,414,293.95	35,947.94	7,378,346.01	0.98	7,244,480.34	Rockingham..	4,565,136.40	22,133.89	4,543,002.51	1.01	4,596,937.27
Davie.....	1,801,660.88	8,735.28	1,792,925.60	0.93	1,670,705.07	Rowan.....	6,550,426.85	31,759.51	6,518,667.34	0.92	6,009,081.97
Duplin.....	2,466,255.88	11,957.56	2,454,298.32	1.02	2,507,991.21	Rutherford....	3,152,314.40	15,283.89	3,137,030.51	0.98	3,080,115.23
Durham.....	11,341,745.35	54,990.04	11,286,755.31	1.14	12,888,768.94	Sampson.....	3,029,682.44	14,689.31	3,014,993.13	0.96	2,899,961.76
Edgecombe..	2,719,911.60	13,187.39	2,706,724.21	1.02	2,765,939.46	Scotland.....	1,776,744.43	8,614.48	1,768,129.95	0.98	1,736,050.69
Forsyth.....	15,431,448.93	74,818.83	15,356,630.10	0.96	14,770,726.85	Stanly.....	2,923,488.90	14,174.44	2,909,314.46	0.99	2,885,638.42
Franklin.....	2,427,501.34	11,769.66	2,415,731.68	0.97	2,347,733.46	Stokes.....	2,250,674.75	10,912.31	2,239,762.44	1.01	2,266,353.01
Gaston.....	9,503,078.03	46,075.33	9,457,002.70	1.03	9,758,511.98	Surry.....	3,550,108.96	17,212.58	3,532,896.38	1.05	3,716,226.10
Gates.....	525,106.59	2,545.96	522,560.63	0.95	497,395.08	Swain.....	656,375.72	3,182.41	653,193.31	1.02	667,483.28
Graham.....	399,456.20	1,936.75	397,519.45	0.98	390,307.26	Transylvania..	1,459,404.35	7,075.87	1,452,328.48	1.10	1,600,345.94
Granville.....	2,469,881.22	11,975.13	2,457,906.09	1.03	2,536,269.34	Tyrrell.....	206,307.21	1,000.27	205,306.94	0.99	203,636.15
Greene.....	944,799.05	4,580.83	940,218.22	0.95	894,939.04	Union.....	6,568,062.83	31,845.02	6,536,217.81	1.01	6,613,816.14
Guilford.....	21,085,320.86	102,231.42	20,983,089.44	0.94	19,762,646.26	Vance.....	2,173,311.60	10,537.22	2,162,774.38	1.04	2,253,366.85
Halifax.....	2,841,041.04	13,774.69	2,827,266.35	1.01	2,860,831.80	Wake.....	32,743,915.31	158,757.70	32,585,157.61	0.96	31,341,932.49
Harnett.....	4,658,503.58	22,586.59	4,635,916.99	0.99	4,598,189.84	Warren.....	993,620.43	4,817.53	988,802.90	0.97	960,970.00
Haywood.....	2,714,783.65	13,162.53	2,701,621.12	1.02	2,760,724.71	Washington..	676,164.33	3,278.36	672,885.97	1.04	701,071.24
Henderson....	4,552,107.68	22,070.73	4,530,036.95	1.04	4,719,787.29	Watauga.....	2,122,785.44	10,292.25	2,112,493.19	1.06	2,243,250.64
Hertford.....	1,101,721.12	5,341.66	1,096,379.46	1.01	1,109,395.74	Wayne.....	5,627,452.96	27,284.51	5,600,168.45	0.96	5,386,504.59
Hoke.....	1,732,646.41	8,400.68	1,724,245.73	0.97	1,675,711.52	Wilkes.....	3,287,079.60	15,937.29	3,271,142.31	1.02	3,342,705.37
Hyde.....	285,534.28	1,384.40	284,149.88	0.98	278,994.53	Wilson.....	3,698,884.64	17,933.91	3,680,950.73	0.98	3,614,167.07
Iredell.....	6,359,719.15	30,834.87	6,328,884.28	0.99	6,277,379.73	Yadkin.....	1,819,326.59	8820.93	1,810,505.66	1.00	1,813,885.91
Jackson.....	1,673,612.46	8,114.46	1,665,498.00	1.05	1,751,924.32	Yancey.....	895,659.42	4342.57	891,316.85	1.01	901,898.63
						Totals.....	407,154,831.00	1,974,075.63	405,180,755.37	-----	405,180,755.43

Article 40 1/2% proceeds are allocated to counties on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions prescribed in G.S. 105-486(b).

Amounts shown as *Distributable proceeds as adjusted* do not exactly compute to *Net proceeds* multiplied by *Adjustment factors* due to rounding.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2002-03 due to the lag in the collection/distribution pattern.

TABLE 53. ARTICLE 42 ADDITIONAL SUPPLEMENTAL LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2002-2003

County	Article 42 1/2%					County	Article 42 1/2%				
	Additional Supplemental Local Government Sales and Use Taxes						Additional Supplemental Local Government Sales and Use Taxes				
	Net allocated collections [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Distributable as adjusted [\$]		Net allocated collections [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Distributable as adjusted [\$]
Alamance.....	6,580,092.11	31,903.04	6,548,189.07	1.02	6,691,396.31	Johnston.....	6,302,578.13	30,557.14	6,272,020.99	1.00	6,283,685.02
Alexander.....	1,678,579.34	8,138.17	1,670,441.17	1.00	1,673,547.63	Jones.....	510,421.10	2,474.60	507,946.50	0.90	458,071.07
Alleghany.....	530,330.06	2,571.19	527,758.87	1.04	549,861.25	Lee.....	2,434,265.36	11,802.35	2,422,463.01	0.96	2,330,020.82
Anson.....	1,251,161.02	6,065.97	1,245,095.05	1.00	1,247,410.52	Lenoir.....	2,924,681.01	14,179.88	2,910,501.13	0.88	2,566,478.29
Ashe.....	1,223,896.20	5,933.86	1,217,962.34	0.97	1,183,670.15	Lincoln.....	3,228,422.04	15,652.40	3,212,769.64	0.97	3,122,312.94
Avery.....	871,967.92	4,227.67	867,740.25	1.12	973,535.17	Macon.....	1,496,510.00	7,255.81	1,489,254.19	0.98	1,462,223.70
Beaufort.....	2,234,989.43	10,836.06	2,224,153.37	1.06	2,361,805.86	Madison.....	978,337.32	4,743.19	973,594.13	0.96	936,441.43
Bertie.....	982,681.15	4,764.22	977,916.93	0.97	950,383.34	Martin.....	1,250,582.11	6,063.22	1,244,518.89	1.03	1,284,187.62
Bladen.....	1,602,344.73	7,768.56	1,594,576.17	1.04	1,661,356.58	McDowell.....	2,115,836.92	10,258.16	2,105,578.76	1.09	2,299,091.59
Brunswick....	3,788,019.44	18,365.90	3,769,653.54	1.17	4,417,827.28	Mecklenburg..	35,024,432.32	169,819.52	34,854,612.80	0.89	31,083,490.43
Buncombe....	10,253,938.39	49,716.36	10,204,222.03	1.06	10,835,760.79	Mitchell.....	782,663.86	3,794.64	778,869.22	0.95	741,354.65
Burke.....	4,396,294.32	21,314.53	4,374,979.79	1.02	4,470,659.36	Montgomery..	1,332,572.70	6,460.65	1,326,112.05	0.97	1,288,774.90
Cabarrus.....	6,704,949.35	32,508.84	6,672,440.51	1.05	7,018,639.35	Moore.....	3,759,093.68	18,225.75	3,740,867.93	1.11	4,159,527.36
Caldwell.....	3,832,413.94	18,580.70	3,813,833.24	1.02	3,897,240.70	Nash.....	4,350,288.20	21,092.08	4,329,196.12	0.93	4,034,051.00
Camden.....	347,019.30	1,682.45	345,336.85	0.92	318,338.26	New Hanover..	8,041,209.27	38,988.51	8,002,220.76	1.07	8,577,540.77
Carteret.....	2,932,661.84	14,218.92	2,918,442.92	1.14	3,332,658.06	Northampton..	1,088,658.07	5,278.05	1,083,380.02	1.00	1,085,394.75
Caswell.....	1,174,378.41	5,693.57	1,168,684.84	0.95	1,112,394.76	Onslow.....	7,323,808.13	35,508.31	7,288,299.82	1.04	7,593,532.15
Catawba.....	7,136,589.78	34,601.70	7,101,988.08	0.99	7,044,140.06	Orange.....	5,963,840.79	28,914.89	5,934,925.90	1.15	6,836,649.10
Chatham.....	2,516,277.63	12,199.65	2,504,077.98	1.02	2,558,841.45	Pamlico.....	635,096.55	3,079.10	632,017.45	0.99	626,869.45
Cherokee.....	1,216,131.25	5,896.34	1,210,234.91	0.98	1,188,268.72	Pasquotank....	1,725,302.10	8,364.99	1,716,937.11	1.00	1,720,130.12
Chowan.....	717,625.08	3,479.27	714,145.81	1.09	779,779.28	Pender.....	2,079,294.27	10,080.90	2,069,213.37	0.99	2,052,358.96
Clay.....	445,294.68	2,158.92	443,135.76	0.96	426,225.55	Perquimans....	569,900.56	2,763.00	567,137.56	1.06	602,237.56
Cleveland.....	4,775,843.98	23,154.92	4,752,689.06	1.01	4,809,078.34	Person.....	1,782,877.37	8,643.97	1,774,233.40	1.00	1,777,532.94
Columbus....	2,707,156.05	13,125.11	2,694,030.94	0.81	2,186,918.37	Pitt.....	6,645,304.79	32,219.26	6,613,085.53	1.07	7,088,532.69
Craven.....	4,534,779.41	21,986.27	4,512,793.14	1.04	4,701,787.95	Polk.....	930,821.04	4,512.84	926,308.20	1.00	928,030.85
Cumberland..	14,844,741.28	71,972.83	14,772,768.45	0.98	14,504,637.48	Randolph.....	6,524,143.47	31,631.02	6,492,512.45	0.99	6,439,628.80
Currituck....	927,631.36	4,497.57	923,133.79	0.94	869,434.67	Richmond.....	2,299,137.13	11,146.91	2,287,990.22	1.09	2,498,267.60
Dare.....	1,521,002.73	7,375.24	1,513,627.49	1.49	2,258,496.90	Robeson.....	6,130,476.24	29,722.31	6,100,753.93	1.04	6,356,251.96
Davidson.....	7,361,291.67	35,689.80	7,325,601.87	0.98	7,192,639.68	Rockingham...	4,533,110.04	21,977.88	4,511,132.16	1.01	4,564,655.41
Davidson.....	1,790,330.89	8,679.99	1,781,650.90	0.93	1,660,186.13	Rowan.....	6,513,623.71	31,579.54	6,482,044.17	0.92	5,975,275.31
Duplin.....	2,450,916.68	11,882.67	2,439,034.01	1.02	2,492,374.96	Rutherford.....	3,129,692.97	15,173.71	3,114,519.26	0.98	3,057,989.64
Durham.....	11,207,009.48	54,337.59	11,152,671.89	1.14	12,735,573.58	Sampson.....	3,009,191.52	14,589.43	2,994,602.09	0.96	2,880,326.97
Edgecombe....	2,700,387.81	13,092.30	2,687,295.51	1.02	2,746,065.95	Scotland.....	1,762,112.46	8,543.36	1,753,569.10	0.98	1,721,741.22
Forsyth.....	15,258,521.20	73,980.99	15,184,540.21	0.96	14,605,091.62	Stanly.....	2,900,515.60	14,062.69	2,886,452.91	0.99	2,862,941.83
Franklin.....	2,413,398.38	11,700.74	2,401,697.64	0.97	2,334,077.00	Stokes.....	2,238,700.92	10,853.70	2,227,847.22	1.01	2,254,279.93
Gaston.....	9,425,566.11	45,698.49	9,379,867.62	1.03	9,678,848.64	Surry.....	3,518,860.05	17,060.79	3,501,799.26	1.05	3,683,489.49
Gates.....	522,871.63	2,534.97	520,336.66	0.95	495,274.47	Swain.....	652,419.47	3,163.09	649,256.38	1.02	663,455.46
Graham.....	396,972.74	1,924.62	395,048.12	0.98	387,877.84	Transylvania..	1,446,788.42	7,014.58	1,439,773.84	1.10	1,586,501.10
Granville.....	2,454,484.87	11,899.97	2,442,584.90	1.03	2,520,441.58	Tyrrell.....	205,166.91	994.69	204,172.22	0.99	202,509.18
Greene.....	940,685.55	4,560.60	936,124.95	0.95	891,036.16	Union.....	6,513,340.36	31,579.03	6,481,761.33	1.01	6,558,665.61
Guilford.....	20,846,486.09	101,074.39	20,745,411.70	0.94	19,538,640.56	Vance.....	2,153,833.26	10,442.64	2,143,390.62	1.04	2,233,155.39
Halifax.....	2,820,516.80	13,674.73	2,806,842.07	1.01	2,840,144.42	Wake.....	32,355,198.81	156,875.35	32,198,323.46	0.96	30,969,621.16
Harnett.....	4,628,621.38	22,440.80	4,606,180.58	0.99	4,568,661.72	Warren.....	988,669.55	4,793.26	983,876.29	0.97	956,174.91
Haywood.....	2,690,030.70	13,042.35	2,676,988.35	1.02	2,735,533.44	Washington....	671,664.43	3,256.42	668,408.01	1.04	696,400.75
Henderson....	4,510,469.40	21,868.57	4,488,600.83	1.04	4,676,582.56	Watauga.....	2,096,524.95	10,165.13	2,086,359.82	1.06	2,215,484.61
Hertford.....	1,092,551.24	5,297.08	1,087,254.16	1.01	1,100,154.14	Wayne.....	5,582,941.31	27,068.01	5,555,873.30	0.96	5,343,859.04
Hoke.....	1,724,833.63	8,362.30	1,716,471.33	0.97	1,668,143.51	Wilkes.....	3,260,756.80	15,809.29	3,244,947.51	1.02	3,315,913.67
Hyde.....	283,495.27	1,374.47	282,120.80	0.98	277,000.21	Wilson.....	3,664,613.02	17,767.54	3,646,845.48	0.98	3,580,653.95
Iredell.....	6,293,642.10	30,514.50	6,263,127.60	0.99	6,212,112.40	Yadkin.....	1,808,150.36	8,766.38	1,799,383.98	1.00	1,802,730.26
Jackson.....	1,657,996.98	8,038.66	1,649,958.32	1.05	1,735,566.17	Yancey.....	889,930.68	4,314.62	885,616.06	1.01	896,123.65
Totals.....	403,326,230.91	1,955,492.99	401,370,737.92	-----	401,370,737.94						

Article 42 1/2% net allocated collections have been reduced for expenses associated with the Property Tax Commission, Local Government Commission, et al. (G.S. 105-501) and are therefore, not equal to Article 40 1/2% net allocated collections.

Article 42 1/2% proceeds are allocated to counties based on a county's share of state population. County allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions in G.S. 105-486(b).

Amounts shown as *Distributable proceeds as adjusted* do not exactly compute to Net proceeds multiplied by *Adjustment factors* due to rounding.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2002-03 due to the lag in the collection/distribution pattern.

TABLE 54. ARTICLE 44 THIRD ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY
FOR FISCAL YEAR 2002-2003

County	Tax effective first day of	Point -of -sale basis			Per capita basis					Total distributable proceeds as adjusted [\$]
		Tax allocation point -of -sale [\$]	Cost of collection [\$]	Net proceeds [\$]	Tax allocation per capita [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Adjusted net proceeds [\$]	
Alamance.....	December-02	1,468,193.66	7,047.33	1,461,146.33	1,513,087.62	7,262.81	1,505,824.81	1.02	1,543,210.28	3,004,356.61
Alexander.....	December-02	169,455.18	813.39	168,641.79	384,648.00	1,846.31	382,801.69	1.00	384,649.57	553,291.36
Alleghany.....	December-02	65,643.20	315.08	65,328.12	121,596.89	583.66	121,013.23	1.04	126,437.92	191,766.04
Anson.....	December-02	126,796.20	608.62	126,187.58	286,815.19	1,376.72	285,438.47	1.00	286,816.33	413,003.91
Ashe.....	December-02	180,789.72	867.79	179,921.93	280,953.20	1,348.58	279,604.62	0.97	272,566.22	452,488.15
Avery.....	December-02	173,838.98	834.44	173,004.54	200,535.77	962.56	199,573.21	1.12	224,485.39	397,489.93
Beaufort.....	December-02	422,525.55	2,028.13	420,497.42	513,427.73	2,464.46	510,963.27	1.06	544,087.61	964,585.03
Bertie.....	December-02	64,570.64	309.95	64,260.69	224,877.03	1,079.41	223,797.62	0.97	218,164.04	282,424.73
Bladen.....	December-02	175,732.99	843.52	174,889.47	367,151.61	1,762.33	365,389.28	1.04	381,768.68	556,658.15
Brunswick.....	December-02	864,675.81	4,150.44	860,525.37	871,006.07	4,180.83	866,825.24	1.17	1,018,369.91	1,878,895.28
Buncombe....	December-02	3,180,029.63	15,264.15	3,164,765.48	2,362,486.95	11,339.94	2,351,147.01	1.06	2,503,565.46	5,668,330.94
Burke.....	December-02	647,507.75	3,108.04	644,399.71	1,008,288.30	4,839.79	1,003,448.51	1.02	1,028,361.41	1,672,761.12
Caldwell.....	December-02	564,407.16	2,709.16	561,698.00	879,132.33	4,219.83	874,912.50	1.02	896,634.18	1,458,332.18
Camden.....	December-02	50,304.20	241.46	50,062.74	79,555.19	381.87	79,173.32	0.92	73,221.64	123,284.38
Carteret.....	December-02	783,097.27	3,758.87	779,338.40	675,036.92	3,240.18	671,796.74	1.14	769,091.24	1,548,429.64
Catawba.....	December-02	2,069,971.98	9,935.86	2,060,036.12	1,643,527.88	7,888.93	1,635,638.95	0.99	1,627,178.25	3,687,214.37
Chatham.....	December-02	326,375.84	1,566.60	324,809.24	577,101.33	2,770.09	574,331.24	1.02	588,590.32	913,399.56
Cherokee.....	January-03	231,750.01	1,112.40	230,637.61	260,431.72	1,250.07	259,181.65	0.98	255,534.71	486,172.32
Chowan.....	December-02	110,928.03	532.45	110,395.58	164,656.95	790.36	163,866.59	1.09	179,405.61	289,801.19
Cleveland.....	December-02	838,349.15	4,024.08	834,325.07	1,096,433.44	5,262.88	1,091,170.56	1.01	1,107,349.63	1,941,674.70
Columbus.....	December-02	383,271.92	1,839.71	381,432.21	620,977.14	2,980.69	617,996.45	0.81	503,560.33	884,992.54
Craven.....	January-03	743,031.78	3,566.55	739,465.23	969,621.31	4,654.18	964,967.13	1.04	1,009,287.15	1,748,752.38
Cumberland....	December-02	3,129,512.50	15,021.65	3,114,490.85	3,410,197.17	16,368.95	3,393,828.22	0.98	3,342,334.56	6,456,825.41
Currituck.....	January-03	168,486.57	808.74	167,677.83	198,617.22	953.36	197,663.86	0.94	186,975.98	354,653.81
Dare.....	December-02	855,047.58	4,104.23	850,943.35	353,468.22	1,696.64	351,771.58	1.49	525,837.76	1,376,781.11
Davidson.....	December-02	1,078,298.60	5,175.83	1,073,122.77	1,688,729.68	8,105.90	1,680,623.78	0.98	1,655,124.11	2,728,246.88
Davie.....	December-02	196,097.01	941.27	195,155.74	410,358.83	1,969.72	408,389.11	0.93	381,773.28	576,929.02
Duplin.....	December-02	288,488.08	1,384.74	287,103.34	561,734.76	2,696.32	559,038.44	1.02	572,917.84	860,021.18
Durham.....	December-02	4,668,369.58	22,408.17	4,645,961.41	2,583,278.31	12,399.74	2,570,878.57	1.14	2,943,211.91	7,589,173.32
Edgecombe....	December-02	404,521.11	1,941.71	402,579.40	619,498.26	2,973.59	616,524.67	1.02	631,831.36	1,034,410.76
Forsyth.....	December-02	4,658,980.36	22,363.10	4,636,617.26	3,514,774.60	16,870.92	3,497,903.68	0.96	3,374,872.86	8,011,490.12
Franklin.....	January-03	203,479.77	976.71	202,503.06	514,680.24	2,470.47	512,209.77	0.97	499,880.41	702,383.47
Gaston.....	December-02	1,853,282.93	8,895.77	1,844,387.16	2,164,485.59	10,389.53	2,154,096.06	1.03	2,229,117.33	4,073,504.49
Gates.....	December-02	24,538.85	117.79	24,421.06	119,603.38	574.09	119,029.29	0.95	113,652.40	138,073.46
Graham.....	December-02	50,281.70	241.36	50,040.34	90,982.72	436.72	90,546.00	0.98	89,172.20	139,212.54
Granville.....	December-02	276,135.86	1,325.46	274,810.40	562,558.40	2,700.29	559,858.11	1.03	579,356.47	854,166.87
Greene.....	December-02	52,039.59	249.80	51,789.79	215,195.49	1,032.94	214,162.55	0.95	204,488.24	256,278.03
Guilford.....	January-03	5,393,808.94	25,890.29	5,367,918.65	4,470,489.39	21,458.35	4,449,031.04	0.94	4,208,467.73	9,576,386.38
Halifax.....	December-02	427,802.67	2,053.46	425,749.21	647,094.49	3,106.05	643,988.44	1.01	653,537.02	1,079,286.23
Harnett.....	December-02	522,231.85	2,506.71	519,725.14	1,061,050.21	5,093.04	1,055,957.17	0.99	1,050,494.98	1,570,220.12
Haywood.....	December-02	576,959.38	2,769.40	574,189.98	618,332.80	2,968.00	615,364.80	1.02	630,642.63	1,204,832.61
Hertford.....	December-02	196,074.80	941.16	195,133.64	250,935.12	1,204.48	249,730.64	1.01	253,433.48	448,567.12
Hoke.....	December-02	93,933.47	450.88	93,482.59	394,643.65	1,894.29	392,749.36	0.97	382,862.78	476,345.37
Hyde.....	December-02	37,249.94	178.81	37,071.13	65,035.81	312.16	64,723.65	0.98	63,741.61	100,812.74
Iredell.....	December-02	1,688,148.36	8,103.11	1,680,045.25	1,448,532.98	6,952.96	1,441,580.02	0.99	1,434,123.11	3,114,168.36

TABLE 54. - Continued

County	Tax effective first day of	Point -of- sale basis			Per capita basis					Total distributable proceeds as adjusted
		Tax allocation point -of- sale [\$]	Cost of collection [\$]	Net proceeds [\$]	Tax allocation per capita [\$]	Cost of collection [\$]	Net proceeds [\$]	Adjustment factor	Adjusted net proceeds [\$]	
Johnston.....	July-03	-----	-----	-----	-----	-----	-----	1.00	-----	-----
Jones.....	December-02	26,728.55	128.30	26,600.25	116,692.16	560.12	116,132.04	0.90	105,079.43	131,679.68
Lee.....	January-03	476,702.06	2,288.17	474,413.89	521,085.93	2,501.21	518,584.72	0.96	500,916.04	975,329.93
Lenoir.....	December-02	577,150.23	2,770.32	574,379.91	671,533.40	3,223.37	668,310.03	0.88	591,338.95	1,165,718.86
Lincoln.....	December-02	530,241.96	2,545.16	527,696.80	740,729.99	3,555.50	737,174.49	0.97	718,617.78	1,246,314.58
Macon.....	July-03	-----	-----	-----	-----	-----	-----	0.98	-----	-----
Madison.....	January-03	69,527.47	333.73	69,193.74	208,532.95	1,000.96	207,531.99	0.96	200,461.17	269,654.91
Martin.....	December-02	201,261.15	966.05	200,295.10	286,984.36	1,377.52	285,606.84	1.03	295,553.76	495,848.86
McDowell.....	December-02	270,987.79	1,300.74	269,687.05	485,128.49	2,328.62	482,799.87	1.09	528,582.47	798,269.52
Mecklenburg.....	January-03	10,861,193.71	52,133.73	10,809,059.98	7,525,258.63	36,121.24	7,489,137.39	0.89	6,709,735.78	17,518,795.76
Mitchell.....	December-02	149,826.51	719.17	149,107.34	179,786.00	862.97	178,923.03	0.95	170,840.59	319,947.93
Montgomery.....	December-02	150,981.91	724.72	150,257.19	305,401.32	1,465.92	303,935.40	0.97	296,284.52	446,541.71
Moore.....	July-03	-----	-----	-----	-----	-----	-----	1.11	-----	-----
Nash.....	December-02	1,055,440.33	5,066.12	1,050,374.21	1,000,594.43	4,802.86	995,791.57	0.93	930,893.08	1,981,267.29
New Hanover.....	July-03	-----	-----	-----	-----	-----	-----	1.07	-----	-----
Northampton.....	December-02	73,201.46	351.36	72,850.10	249,258.95	1,196.44	248,062.51	1.00	249,259.98	322,110.08
Onslow.....	January-03	1,038,435.92	4,984.49	1,033,451.43	1,565,123.68	7,512.60	1,557,611.08	1.04	1,629,150.66	2,662,602.09
Orange.....	December-02	1,205,544.70	5,786.61	1,199,758.09	1,369,883.67	6,575.44	1,363,308.23	1.15	1,574,385.50	2,774,143.59
Pamlico.....	July-03	-----	-----	-----	-----	-----	-----	0.99	-----	-----
Pasquotank.....	December-02	418,164.96	2,007.19	416,157.77	396,725.04	1,904.28	394,820.76	1.00	396,726.68	812,884.45
Pender.....	December-02	184,183.67	884.08	183,299.59	476,262.22	2,286.05	473,976.17	0.99	471,524.41	654,824.00
Perquimans.....	December-02	44,405.45	213.15	44,192.30	130,492.16	626.36	129,865.80	1.06	138,284.68	182,476.98
Person.....	December-02	286,038.79	1,372.99	284,665.80	409,212.61	1,964.22	407,248.39	1.00	409,214.27	693,880.07
Pitt.....	December-02	1,694,560.46	8,133.90	1,686,426.56	1,528,269.99	7,335.70	1,520,934.29	1.07	1,634,741.67	3,321,168.23
Polk.....	December-02	86,820.76	416.74	86,404.02	213,241.60	1,023.56	212,218.04	1.00	213,242.48	299,646.50
Randolph.....	December-02	922,285.03	4,426.97	917,858.06	1,496,589.12	7,183.63	1,489,405.49	0.99	1,481,701.20	2,399,559.26
Richmond.....	December-02	347,977.06	1,670.29	346,306.77	527,439.17	2,531.71	524,907.46	1.09	574,683.02	920,989.79
Robeson.....	December-02	874,597.40	4,198.06	870,399.34	1,405,793.01	6,747.81	1,399,045.20	1.04	1,461,760.58	2,332,159.92
Rockingham.....	July-03	-----	-----	-----	-----	-----	-----	1.01	-----	-----
Rowan.....	December-02	1,071,212.83	5,141.82	1,066,071.01	1,491,972.68	7,161.47	1,484,811.21	0.92	1,373,193.89	2,439,264.90
Rutherford.....	January-03	383,269.80	1,839.70	381,430.10	668,352.24	3,208.10	665,144.14	0.98	655,784.93	1,037,215.03
Sampson.....	December-02	375,900.10	1,804.32	374,095.78	690,063.84	3,312.31	686,751.53	0.96	662,596.60	1,036,692.38
Scotland.....	December-02	338,120.77	1,622.98	336,497.79	404,683.24	1,942.48	402,740.76	0.98	396,630.11	733,127.90
Stanly.....	July-03	-----	-----	-----	-----	-----	-----	0.99	-----	-----
Stokes.....	December-02	175,627.84	843.01	174,784.83	512,629.89	2,460.62	510,169.27	1.01	517,733.67	692,518.50
Surry.....	December-02	741,073.85	3,557.15	737,516.70	808,600.68	3,881.29	804,719.39	1.05	848,839.96	1,586,356.66
Swain.....	January-03	63,694.28	305.73	63,388.55	139,163.96	667.99	138,495.97	1.02	142,087.03	205,475.58
Transylvania.....	December-02	266,326.60	1,278.36	265,048.24	332,407.04	1,595.55	330,811.49	1.10	365,489.59	630,537.83
Tyrrell.....	December-02	18,866.41	90.56	18,775.85	46,990.14	225.55	46,764.59	0.99	46,522.70	65,298.55
Union.....	December-02	1,175,950.42	5,644.57	1,170,305.85	1,495,989.25	7,180.75	1,488,808.50	1.01	1,510,883.46	2,681,189.31
Vance.....	December-02	440,151.48	2,112.73	438,038.75	495,008.90	2,376.05	492,632.85	1.04	514,716.22	952,754.97
Wake.....	December-02	11,093,493.28	53,248.77	11,040,244.51	7,457,962.94	35,798.22	7,422,164.72	0.96	7,161,106.89	18,201,351.40
Warren.....	December-02	69,077.47	331.57	68,745.90	226,312.65	1,086.30	225,226.35	0.97	219,556.80	288,302.70
Washington.....	December-02	79,972.47	383.87	79,588.60	154,008.95	739.24	153,269.71	1.04	160,140.36	239,728.96
Watauga.....	December-02	689,068.11	3,307.53	685,760.58	483,501.70	2,320.82	481,180.88	1.06	512,374.54	1,198,135.12
Wayne.....	December-02	1,070,613.76	5,138.95	1,065,474.81	1,281,751.15	6,152.40	1,275,598.75	0.96	1,230,732.45	2,296,207.26
Wilkes.....	December-02	585,317.09	2,809.53	582,507.56	748,688.87	3,593.70	745,095.17	1.02	763,593.87	1,346,101.43
Wilson.....	December-02	869,338.58	4,172.82	865,165.76	842,485.82	4,043.94	838,441.88	0.98	825,720.41	1,690,886.17
Yadkin.....	December-02	189,410.54	909.17	188,501.37	414,377.28	1,989.01	412,388.27	1.00	414,378.99	602,880.36
Yancey.....	December-02	111,435.18	534.89	110,900.29	204,002.05	979.21	203,022.84	1.01	206,033.08	316,933.37
Totals.....		82,160,346.12	394,369.76	81,765,976.36	82,155,796.02	394,347.83	81,761,448.19	-----	81,761,448.13	163,527,424.49

The 2001 General Assembly enacted legislation authorizing the levy of the third one-half cent local sales and use tax, setting July 1, 2003, as the effective date of the tax. The 2002 General Assembly advanced the earliest effective date of the local tax to December 1, 2002. Seventy-eight (78) counties imposed the tax effective December 1, 2002, eleven (11) additional counties imposed the tax effective January 1, 2003, with the remaining eleven (11) counties imposing the tax effective July 1, 2003.

Article 44 1/2% tax, unlike Articles 39, 40, and 42, does not apply to food purchased for home consumption.

Article 44 1/2% proceeds are allocated to counties, incorporating both the point-of-sale and per capita methods:
 (1) one-half (1/2) of the Article 44 net tax collected in a county is allocated on a point-of-sale (origin) basis.
 (2) one-half (1/2) of the Article 44 net tax is allocated based on a county's share of state population; county allocated amounts are then reduced by administrative costs retained by the State and adjusted by an adjustment factor according to special provisions prescribed in G.S. 105-486(b).

Amounts shown as *Distributable proceeds as adjusted* do not exactly compute to *Net proceeds* multiplied by *Adjustment factors* due to rounding.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2002-03 due to the lag in the collection/distribution pattern.

TABLE 55 . TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX
 (Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

Fiscal Year	County levies						Municipal levies					District and township (general property tax only) [\$]	Total [\$]
	General property tax [\$]	License, local land transfer, occupancy, and "meals" taxes* [\$]	Excise stamp tax on conveyances* [\$]	Sales taxes [\$]	Scrap tire, white goods, intangibles, and beverage taxes [\$]	Total county [\$]	General property tax [\$]	License, occupancy, and "meals" taxes [\$]	Sales taxes [\$]	Utility, intangibles, and beverage taxes [\$]	Total municipal [\$]		
1988-1989...	1,349,114,867	7,876,108	16,213,526	580,739,716	59,875,699	2,013,819,916	573,811,996	25,632,875	250,913,329	146,799,520	997,157,720	94,633,247	3,105,610,883
1989-1990...	1,495,668,406	9,266,534	18,165,127	611,299,079	64,755,698	2,199,154,844	621,199,113	28,953,252	264,686,286	158,069,812	1,072,908,463	106,012,614	3,378,075,921
1990-1991...	1,660,134,729	8,466,967	15,966,782	624,796,750	76,917,853	2,386,283,081	687,891,579	32,419,157	271,729,301	163,154,166	1,155,194,203	108,907,245	3,650,384,529
1991-1992...	1,812,294,241	7,538,308	12,535,085	640,843,069	77,073,106	2,550,283,809	741,670,548	35,656,433	269,173,760	162,299,196	1,208,799,937	97,360,081	3,856,443,827
1992-1993...	1,927,935,412	9,933,043	15,642,784	677,574,326	76,328,292	2,707,413,857	750,523,254	40,740,049	282,279,005	161,803,333	1,235,345,641	104,742,797	4,047,502,295
1993-1994...	2,130,274,181	10,349,044	17,823,863	740,206,568	78,841,075	2,977,494,731	780,346,043	43,674,739	300,347,699	161,244,291	1,285,612,772	98,366,683	4,361,474,186
1994-1995...	2,305,623,266	68,437,849	19,572,856	815,452,168	86,428,063	3,295,514,202	848,314,079	50,084,399	325,767,425	160,226,082	1,384,391,985	114,030,080	4,793,936,267
1995-1996...	2,392,106,387	76,866,247	20,576,251	875,853,330	20,355,458	3,385,757,673	883,712,276	58,924,838	356,085,553	150,284,675	1,449,007,342	120,544,405	4,955,309,420
1996-1997...	2,498,859,842	85,067,925	22,899,557	933,026,993	21,109,509	3,560,963,826	984,354,915	62,722,215	381,966,115	163,146,820	1,592,190,065	137,338,605	5,290,492,496
1997-1998...	2,685,002,448	93,260,309	25,966,185	975,311,298	20,930,461	3,800,470,701	1,066,216,638	67,553,001	414,839,977	166,706,322	1,715,315,938	148,548,852	5,664,335,491
1998-1999...	2,856,825,130	103,851,778	30,311,638	1,055,016,377	19,450,697	4,065,455,620	1,136,153,802	73,339,430	450,280,907	176,342,759	1,836,116,898	157,015,030	6,058,587,548
1999-2000...	3,147,434,098	115,254,628	34,787,017	1,097,105,681	17,531,252	4,412,112,677	1,224,773,823	81,934,669	478,304,748	194,134,804	1,979,148,044	166,556,623	6,557,817,344
2000-2001...	3,377,402,521	124,536,718	35,951,673	1,163,889,269	18,362,401	4,720,142,581	1,318,265,598	81,536,019	505,068,725	210,443,448	2,115,313,790	181,650,186	7,017,106,557
2001-2002...	3,725,354,797	130,021,915	35,350,847	1,136,992,581	19,637,029	5,047,357,169	1,415,585,819	96,543,955	485,077,618	204,408,373	2,201,615,765	217,381,995	7,466,354,929
2002-2003...	3,911,185,715	138,687,645	37,311,800	1,210,049,442	19,980,190	5,317,214,792	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,878,050,799

Detail may not add to totals due to rounding.

The table summarizes various tax levies applicable to local governments without regard to the governmental entity responsible for authorizing or administering the tax. County, district and township and municipal property taxes are set by the respective local government jurisdictions; some levies are authorized by the General Assembly with optional election of adoption by local governments, while other levies represent the local governments' statutory shares of taxes levied and administered by the State.

Additional 1/2% local sales and use tax levies:

The **1983 General Assembly** enacted Article 40 (Supplemental Local Sales and Use Tax) authorizing counties already imposing the one percent local tax to impose an additional 1/2% levy; counties imposed the additional 1/2% levy as follows: fifty-five (55) counties effective October 1, 1983; fourteen (14) counties effective November 1, 1983; five (5) effective December 1, 1983; eleven (11) effective January 1, 1984; two (2) effective February 1, 1984; one (1) effective March 1, 1984; two (2) effective April 1, 1984; two (2) effective June 1, 1984; four (4) effective July 1, 1984; two (2) effective August 1, 1985; one (1) effective April 1, 1986; and finally, one (1) effective September 1, 1986.

The **1986 General Assembly** enacted Article 42 (Additional Supplemental Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy; counties imposed the additional 1/2% levy as follows: thirty-seven (37) effective September 1, 1986; forty-six (46) effective October 1, 1986; five (5) November 1, 1986; one (1) effective December 1, 1986; three (3) effective January 1, 1987; two (2) effective February 1, 1987; three (3) effective March 1, 1987; and finally, three (3) effective April 1, 1987.

The **2001 General Assembly** enacted Article 44 (Third One-Half Cent Local Sales and Use Tax) authorizing counties to impose an additional 1/2% levy, setting July 1, 1983 as the earliest effective date of the levy.

The **2002 General Assembly** advanced the earliest effective date to December 1, 2002; counties imposed the additional 1/2% levy as follows: seventy-eight (78) effective December 1, 2002; eleven (11) effective January 1, 2003; and finally, eleven (11) effective July 1, 2003.

Special allocations to local governments for intangibles tax lost are not included. For fiscal years 1990-91 through 1994-95, the county and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax were distributed as appropriations from the State General Fund.

* License taxes, local land transfer taxes, occupancy taxes, meals taxes, and excise stamp tax on conveyances are collections reported by local governments for the preceding fiscal year

a Includes share of additional local sales tax distribution of \$1,338,261 made in September 1990 of mail order sales tax collected during the period February 1, 1989 through June 30, 1990

b Amount shown for 1990-91 is before reduction of \$79,470 retained by the State due to a projected shortfall for the fiscal year.

c Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise taxes on gross receipts during the period April 1, 1990, through March 31, 1991

d Amounts shown for 1991-92 are before a total reduction of \$6.6 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$666,790, and the municipal share of beer and wine excise taxes was reduced by \$933,210; additionally, the municipal share of the utility franchise tax was reduced by \$5 million

e Amounts shown for 1992-93 are before a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$452,529, and the municipal share of beer and wine excise taxes was reduced by \$647,471; additionally, the municipal share of the utility franchise tax was reduced by \$3.3 million.

f The intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

g Local governments did not receive the following amounts of the beer and wine excise tax due to budgetary shortfall: counties, \$10,141,027; municipalities, \$16,637,645. Municipalities received \$96,915,830 of \$178,065,964 of utility franchise tax proceeds as two quarters of distributions were retained by the State due to budgetary shortfall. Municipalities received \$9,704,764 in distribution proceeds from the telecommunications tax that became effective January 1, 2002; the distribution amount was based on tax collections for less than a full year due to the date of implementation

Figure 55.1 Components of County Tax Levies

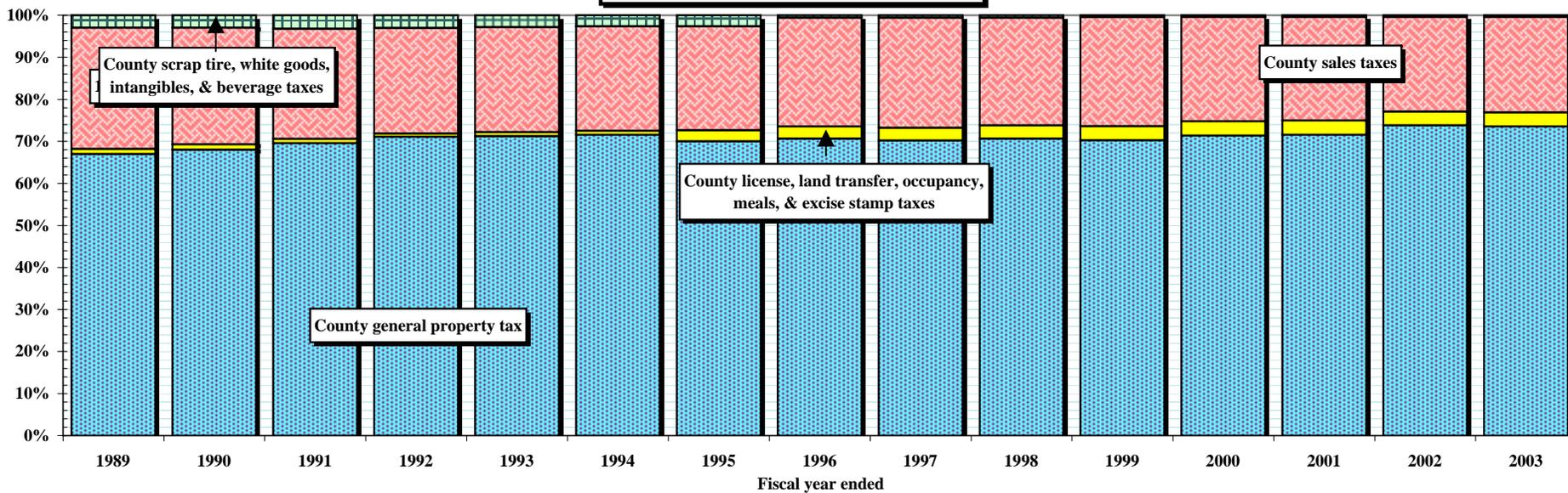


Figure 55.2 Components of Municipal Tax Levies

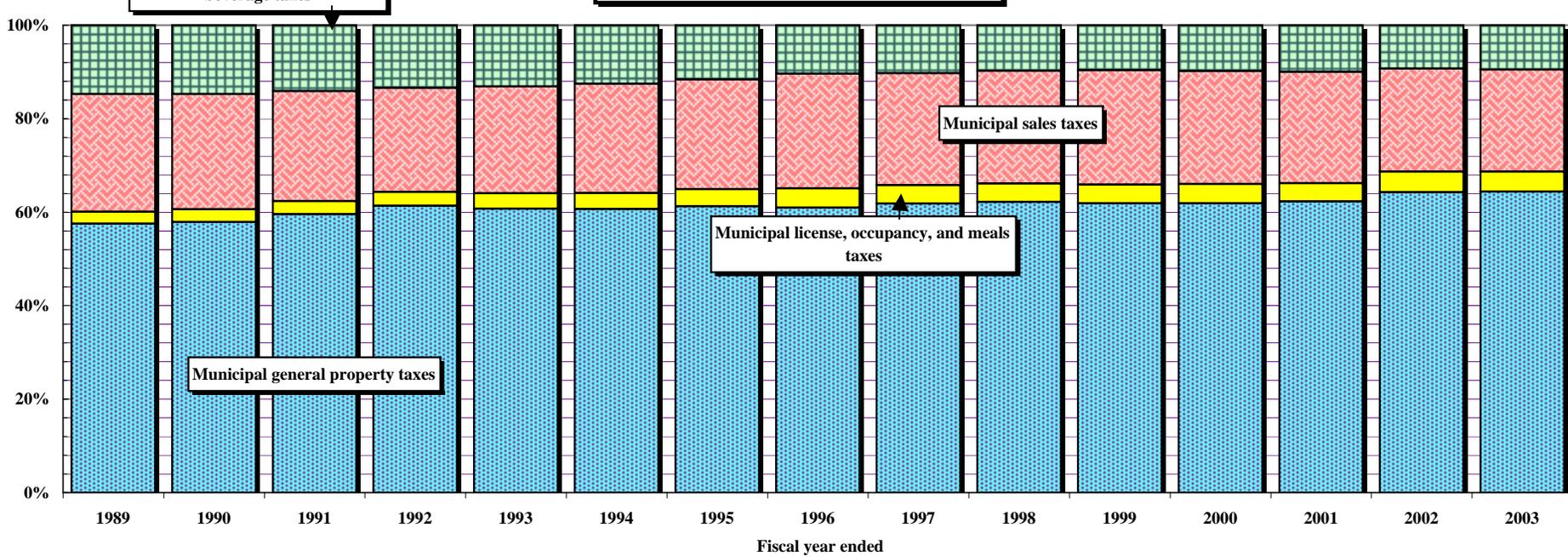


TABLE 56. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues				Municipal revenues				District & township (general property tax only)	Total
	Locally levied taxes (general property, licenses, sales & use, etc.)	Shares of State administered taxes	State aid (reimbursements for lost revenue)	Total	Locally levied taxes (general property, licenses, sales & use, etc.)	Shares of State administered taxes (includes Powell Bill allocations)	State aid (reimbursements for lost revenue)	Total (includes Powell Bill allocations)		
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1988-1989.....	1,953,944,217	59,875,699	153,903,840	2,167,723,756	850,358,200	213,512,580	73,003,091	1,136,873,871	94,633,247	3,399,230,874
1989-1990.....	2,134,399,146	64,755,698	159,343,752	2,358,498,596	914,838,651	225,742,763	74,147,395	1,214,728,809	106,012,614	3,679,240,019
1990-1991.....	2,309,365,228	76,917,853	148,049,073	2,534,332,154	992,040,037	244,382,845	60,373,124	1,296,796,006	108,907,245	3,940,035,405
1991-1992.....	2,473,210,703	76,406,316	162,861,163	2,712,478,182	1,046,500,741	238,462,268	75,099,666	1,360,062,675	97,360,081	4,169,900,938
1992-1993.....	2,631,085,565	75,875,763	163,341,100	2,870,302,428	1,073,542,308	246,074,236	75,124,803	1,394,741,347	104,742,797	4,369,786,572
1993-1994.....	2,898,653,656	78,841,075	163,519,100	3,141,013,831	1,124,368,481	253,425,634	74,592,945	1,452,387,060	98,366,683	4,691,767,574
1994-1995.....	3,209,086,139	86,428,063	164,104,232	3,459,618,434	1,224,165,903	260,000,616	74,007,813	1,558,174,332	114,030,080	5,131,822,846
1995-1996.....	3,365,402,215	20,355,458	232,420,321	3,618,177,994	1,298,722,667	255,210,391	101,023,652	1,654,956,710	120,544,405	5,393,679,109
1996-1997.....	3,539,854,317	21,109,509	232,331,440	3,793,295,266	1,429,043,245	273,584,549	101,112,544	1,803,740,338	137,338,605	5,734,374,209
1997-1998.....	3,779,540,240	20,930,461	232,710,565	4,033,181,266	1,548,609,616	283,024,353	103,480,305	1,935,114,274	148,548,852	6,116,844,392
1998-1999.....	4,046,004,923	19,450,697	232,373,022	4,297,828,642	1,659,774,139	299,610,929	103,808,487	2,063,193,555	152,582,497	6,513,604,694
1999-2000.....	4,394,581,424	17,531,252	230,052,765	4,642,165,442	1,785,013,240	319,801,895	103,391,217	2,208,206,352	166,556,623	7,016,928,417
2000-2001.....	4,701,780,180	18,362,401	166,576,739	4,886,719,320	1,904,870,342	343,625,267	71,780,200	2,320,275,809	181,682,855	7,388,677,984
2001-2002.....	5,027,720,140	9,496,003	224,574,490	5,261,790,633	1,997,207,392	242,059,024	100,978,740	2,340,245,156	217,381,995	7,819,417,784
2002-2003.....	5,297,234,599	19,980,190	-----	5,317,214,789	2,109,307,984	352,441,742	-----	2,461,749,726	229,320,412	8,008,284,927

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; excluded are Federal Aid, Federal Revenue Sharing Grants, and any allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall.

Locally levied taxes include:

- County: general property tax, license, local land transfer, occupancy, and meals taxes, excise stamp tax on conveyances, and sales and use taxes.
- Municipal: general property tax, license, occupancy, and meals taxes, and sales and use taxes.

Shares of State administered taxes include:

- County: scrap tire, white goods, intangibles (including intangibles special allocations), and beverage taxes.
- Municipal: utility franchise, intangibles (including intangibles special allocations), beverage, and telecommunications taxes, and the Powell Bill allocation of motor fuel taxes.

Refer to Table 55. Tax Levies of Local Governments By Type of Tax, Table 57. Local Government Shares of State Administered Tax Levies by Types of Taxes, and Table 58. State Aid to Counties and Municipalities for related information.

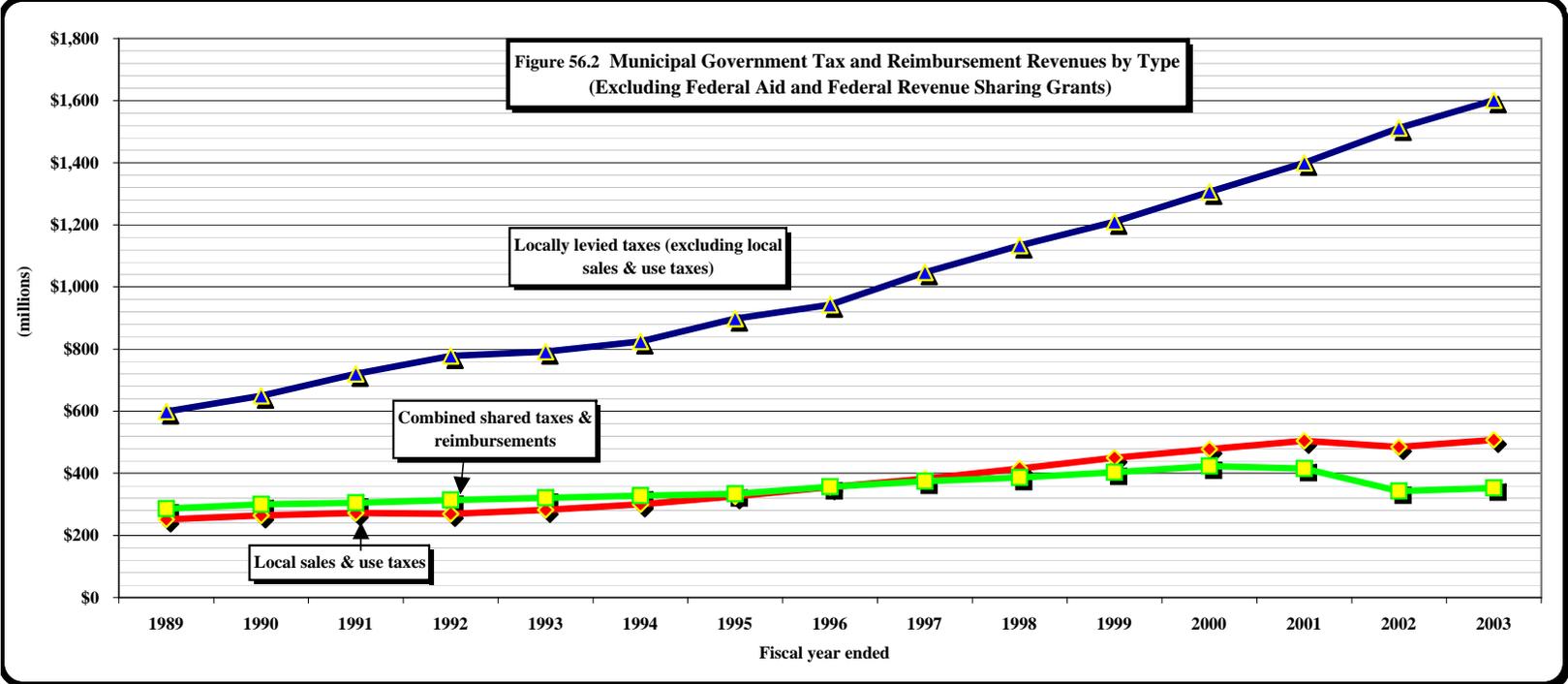
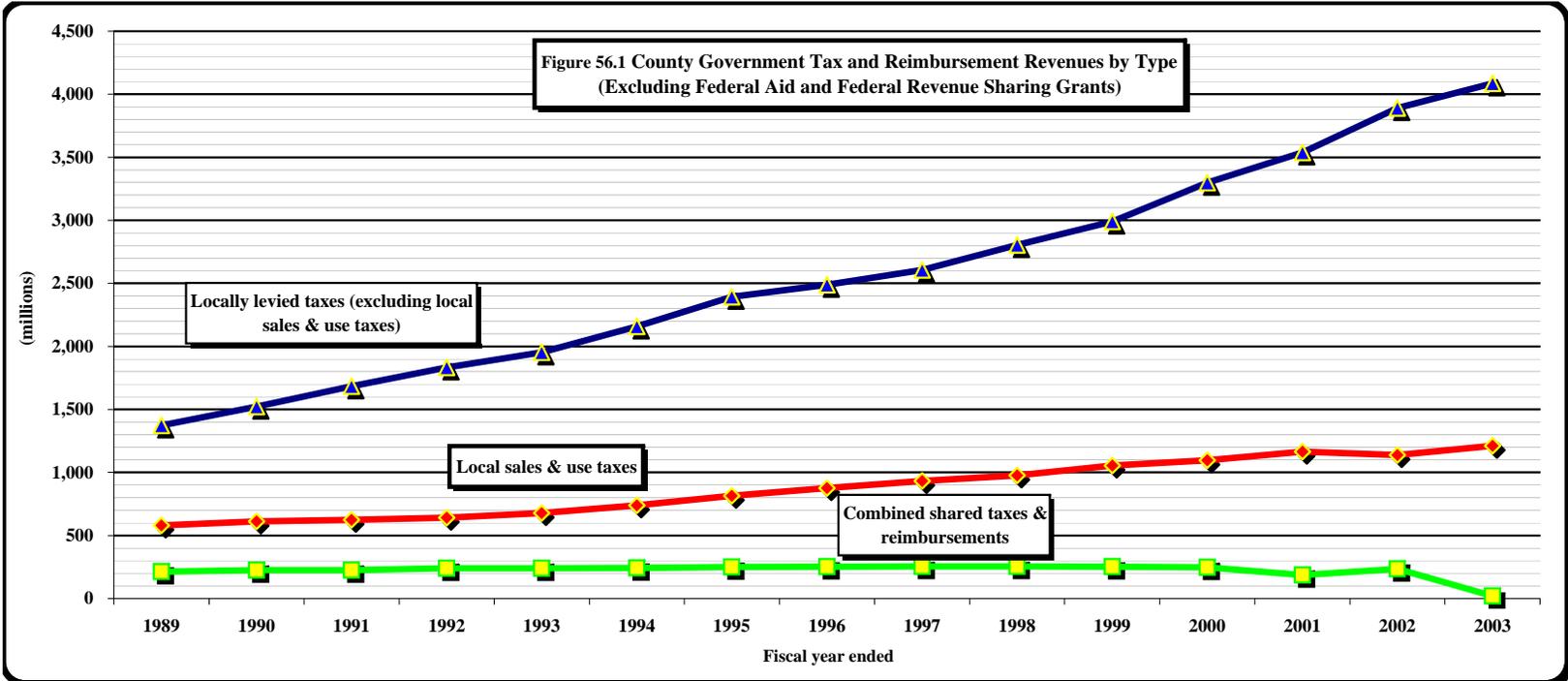


TABLE 57 . LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares					Municipal shares						Combined county/municipal shares of state levies [\$]
	Intangibles tax a [\$]	White goods disposal tax [\$]	Scrap tire disposal tax [\$]	Beer and wine excise taxes [\$]	Total county shares [\$]	Intangibles tax a [\$]	Beer and wine excise taxes [\$]	Utility franchise tax [\$]	Telecommunications tax [\$]	Gasoline tax [\$]	Total municipal shares [\$]	
1988-1989	51,560,398	-----	-----	8,315,300	59,875,699	24,406,531	11,842,670	110,550,321	-----	66,713,058	213,512,580	273,388,277
1989-1990	56,325,335	-----	320,568	8,109,795	64,755,698	25,875,599	11,961,705	120,232,508	-----	67,672,951	225,742,763	290,498,461
1990-1991	65,497,763	-----	3,065,551	8,354,539	76,917,853	28,957,971	12,616,446	121,500,279 b	-----	81,308,149 c	244,382,845	321,300,698
1991-1992	64,782,031 d	-----	3,551,512	8,072,773 d,e	76,406,316	28,487,925	11,298,312 d,e	116,579,749 d,e	-----	82,096,282	238,462,268	314,868,583
1992-1993	63,974,776 d	-----	3,729,196	8,171,791 d,f	75,875,763	27,884,038	11,692,075 d,f	118,279,749 d,f	-----	88,218,374	246,074,236	321,949,999
1993-1994	65,728,230 d	621,392	3,949,157	8,542,296 d	78,841,075	27,244,269	12,420,273 d	121,579,749 d	-----	92,181,343	253,425,634	332,266,709
1994-1995	67,151,449 d	5,462,591	5,427,192	8,386,832 d	86,428,063	26,075,372	12,570,961 d	121,579,749 d	-----	99,774,534	260,000,616	346,428,679
1995-1996	----- g	5,639,908	5,848,980	8,866,569	20,355,458	----- g	13,585,175	136,699,500	-----	104,925,716	255,210,391	275,565,849
1996-1997	-----	5,905,894	6,206,840	8,996,775	21,109,509	-----	14,213,839	148,932,981	-----	110,437,729	273,584,549	294,694,058
1997-1998	-----	5,535,782	6,301,332	9,093,348	20,930,461	-----	14,506,201	152,200,121	-----	116,318,031	283,024,353	303,954,815
1998-1999	-----	3,594,855	6,656,994	9,198,849	19,450,697	-----	15,225,494	161,117,265	-----	123,268,170	299,610,929	319,061,627
1999-2000	-----	1,201,398	6,867,588	9,462,266	17,531,252	-----	15,774,669	178,360,135	-----	125,667,091	319,801,895	337,333,147
2000-2001	-----	1,450,851	7,311,345	9,600,205	18,362,401	-----	16,403,740	194,039,708	-----	133,181,819	343,625,267	361,987,668
2001-2002	-----	2,204,790	7,291,213	----- h	9,496,003	-----	----- h	96,915,830 h	9,704,764 i	135,438,430	242,059,024	251,555,027 h
2002-2003	-----	2,120,673	7,491,900	10,367,617	19,980,190	-----	17,041,309	149,982,576	55,183,726	130,234,131	352,441,742	372,421,932

Detail may not add to totals due to rounding.

The table reflects amounts actually paid to local governments; amounts are shown by year in which received by local governments. Allocated amounts retained by the State to be deposited into special funds or due to budgetary shortfall are excluded.

The municipal shares of the gasoline tax revenues are distributed as appropriations from the State Highway Fund.

For fiscal years 1990-91 through 1994-95, the county and municipal shares of intangibles tax, beer and wine excise taxes, and utility franchise tax were distributed as appropriations from the State General Fund.

a Amounts shown for intangibles tax do not include special allocations to local governments to replace local revenue lost. These amounts are detailed in Table 58.

b Amount shown for 1990-91 is after reduction of \$79,470 retained by the State due to a projected shortfall for the fiscal year.

c In addition to the 1 3/4 cents per gallon share of the motor fuels tax revenue, municipalities began receiving an annual amount equal to 6.5 percent of certain revenues in the Highway Trust Fund. This amount is distributed along with the Powell Bill monies, and is also an appropriation from the Highway Fund.

d Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise tax collections on taxable gross receipts of companies during the period April 1, 1990, through March 31, 1991.

e Amounts shown for 1991-92 are after a total reduction of \$6.6 million transferred to the Clean Water Revolving Loan and Grant Fund as required by Chapter 761 of the 1991 Session Laws. Utility franchise tax was reduced by \$5 million; beer and wine excise taxes were reduced by \$1.6 million (\$666,790 from the county share and \$933,210 from the municipal share).

f Amounts shown for 1992-93 are after a total reduction of \$4.4 million transferred to the Clean Water Revolving Loan and Grant Fund as required by Chapter 1044 of the 1992 Session Laws. Utility franchise tax was reduced by \$3.3 million; beer and wine excise taxes were reduced by \$1.1 million (\$452,529 from the county share and \$647,471 from the municipal share).

g Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

h Local governments did not receive an allocation for beer and wine excise taxes as the funds were retained by the State due to budgetary shortfall. The allocated amounts retained by the State included the county share of \$10,141,027 and the municipal share of \$16,637,645. Municipalities received only \$96,915,830 of the \$178,065,964 proceeds of utility franchise tax as two quarters of distributions were retained by the State due to budgetary shortfall.

i The telecommunications tax became effective January 1, 2002; the distribution amount shown was based on tax collections for less than a full year due to the date of implementation.

TABLE 58. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

Fiscal year	County reimbursements					Municipal reimbursements					Combined county/municipal reimbursements
	Exemption of inventories from property tax base [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Total county reimbursements [\$]	Exemption of inventories from property tax base [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Total municipal reimbursements [\$]	
1988-1989.....	123,985,918	5,788,687	20,411,193	3,718,042	153,903,840	61,623,438	1,942,513	8,029,589	1,407,551	73,003,091	226,906,931
1989-1990.....	126,923,746	6,098,455	22,388,619	3,932,932	159,343,752	62,154,717	1,904,906	8,579,497	1,508,275	74,147,395	233,491,147
1990-1991.....	113,148,733	5,982,816	24,308,473	4,609,051	148,049,073	47,689,353	1,907,937	8,978,246	1,797,588	60,373,124	208,422,197
1991-1992.....	127,973,397	5,982,816	24,285,044	4,619,906	162,861,163	62,403,322	1,907,937	9,001,674	1,786,733	75,099,666	237,960,829
1992-1993.....	127,836,677	5,982,816	24,856,007	4,665,600	163,341,100	62,337,402	1,907,937	9,138,424	1,741,040	75,124,803	238,465,903
1993-1994.....	128,041,706	5,982,816	24,798,521	4,696,057	163,519,100	62,132,372	1,907,937	8,842,054	1,710,582	74,592,945	238,112,046
1994-1995.....	128,275,622	5,982,816	25,131,887	4,713,909	164,104,232	61,898,456	1,907,937	8,508,688	1,692,731	74,007,813	238,112,046
1995-1996.....	128,177,800	5,982,816	93,573,215	4,686,490	232,420,321	61,996,278	1,907,937	35,399,287	1,720,149	101,023,652	333,443,973
1996-1997.....	128,127,586	5,982,816	93,536,620	4,684,418	232,331,440	62,046,502	1,907,937	35,435,883	1,722,221	101,112,544	333,443,983
1997-1998.....	127,816,851	8,267,726	91,981,080	4,644,908	232,710,565	62,357,237	2,369,914	36,991,422	1,761,732	103,480,305	336,190,870
1998-1999.....	127,759,250	8,258,365	91,715,522	4,639,885	232,373,022	62,414,838	2,369,914	37,256,980	1,766,755	103,808,487	336,181,509
1999-2000.....	127,702,802	5,982,816	91,739,799	4,627,348	230,052,765	62,471,286	1,907,937	37,232,703	1,779,291	103,391,217	333,443,983
2000-2001.....	63,863,877	5,982,816	92,105,827	4,624,220	166,576,739	31,223,168	1,907,937	36,866,676	1,782,419	71,780,200	238,356,939
2001-2002.....	127,781,871	-----	92,162,980	4,629,639	224,574,490	62,392,217	-----	36,809,522	1,777,001	100,978,740	325,553,230
2002-2003.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

Detail may not add to totals due to rounding.

Reimbursements are replacement revenues paid to local governments by the State intended to offset local revenue lost due to legislative changes.

Amounts are shown by year in which received by local governments.

Amounts shown for intangibles tax include special allocations to local governments to replace local revenue lost.

Amounts distributed to local governments were frozen at the level of distribution during 1990-91. The distributions are based on the following periods: intangibles tax collections made during fiscal year 1989-90; collections of beer and wine taxes during the period October 1, 1989, through September 30, 1990; and utility franchise tax collections on taxable gross receipts of companies during the period April 1, 1990, through March 31, 1991.

Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

Prior to repeal, local governments received two payments annually (in September and April) as reimbursement for local property taxes lost due to the exemption of inventories from the property tax base. In 2000-01, the April payment was deferred until July 2001 (2001-02 fiscal year); as a result, local governments realized one-half of the annual, scheduled reimbursement amount during the 2000-01 fiscal year. The September 2001 payment was issued but the State retained the funds allocated for the April 2002 payment, instead placing them in a special reserve fund due to the budgetary shortfall.

The reimbursement for local property taxes lost due to the homestead exemption for the elderly and disabled was canceled in 2001-02 as the State retained the funds due to the budgetary shortfall.

Reimbursements were repealed effective for tax years beginning on or after July 1, 2002.

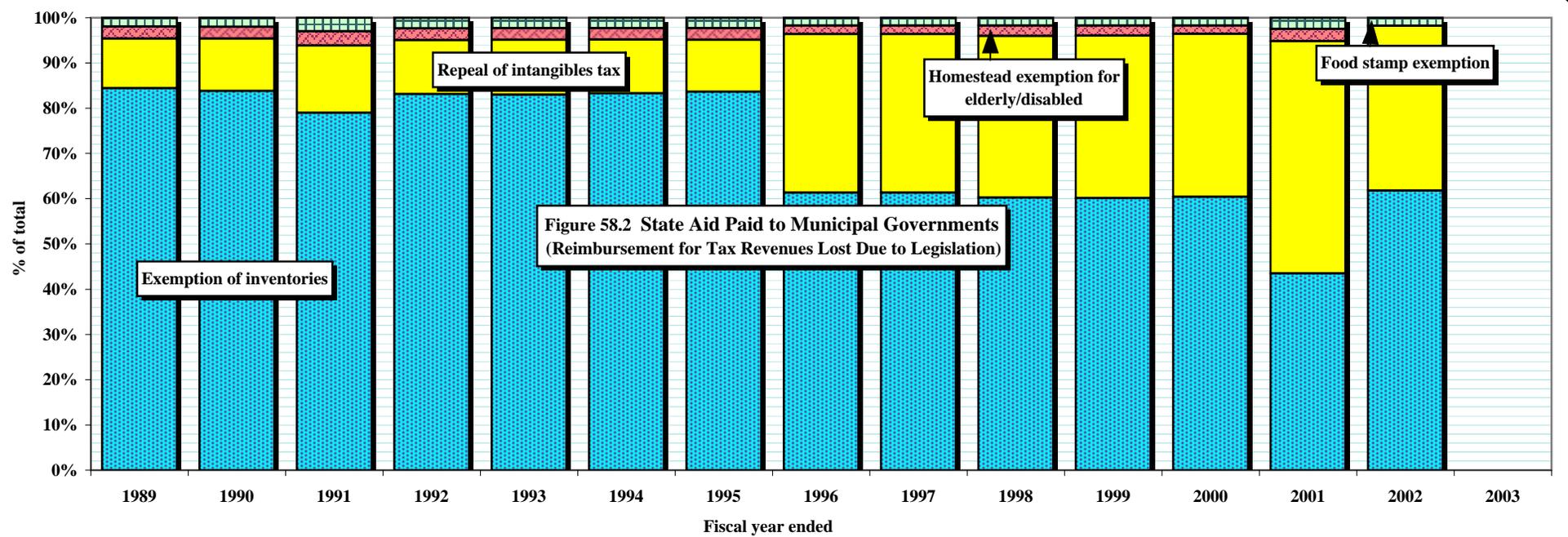
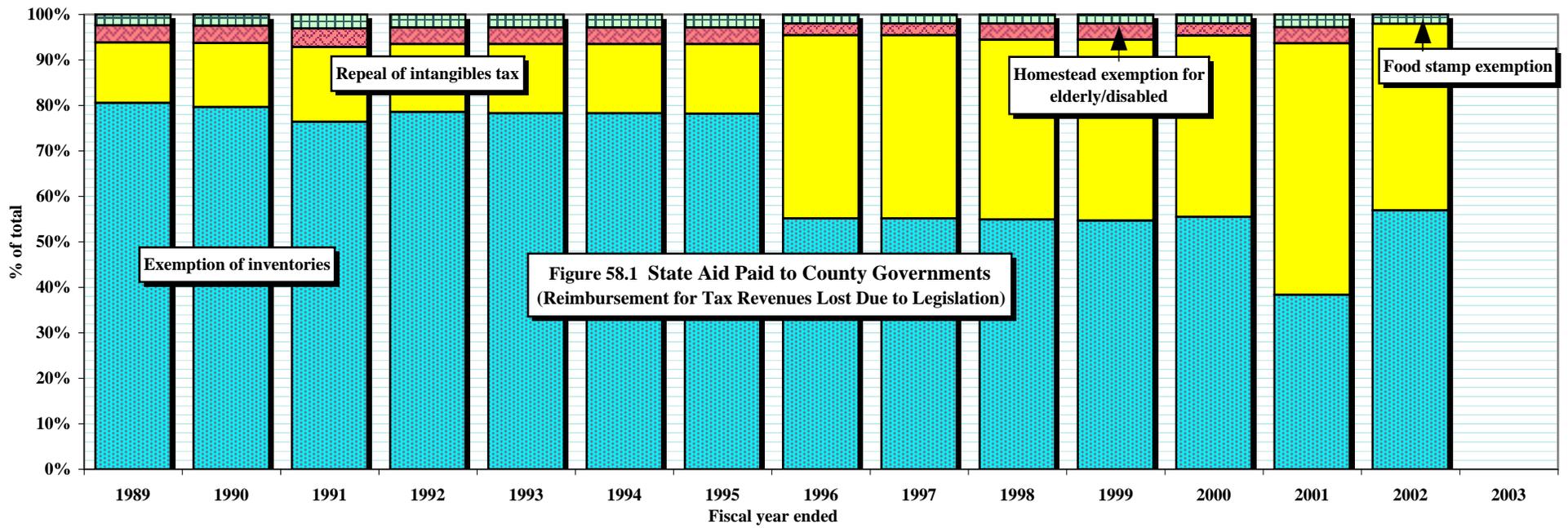


TABLE 59. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2002-2003

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes [\$]	Excise stamp tax on conveyances 2 [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	County share of local government sales taxes [\$]	County share of state beer and wine excise taxes [\$]	Total of all county taxes [\$]
Alamance	46,096,653	181,245	461,937	359,581	122,116	51,203	17,404,721	224,529	64,901,984
Alexander	9,459,233	98,130	-----	65,477	31,127	-----	4,979,970	-----	14,633,937
Alleghany	5,613,774	3,255	28,309	45,808	9,849	3,254	1,575,857	37,308	7,317,414
Anson	9,778,507	38,710	6,702	45,442	23,246	9,746	2,997,808	-----	12,900,162
Ashe	10,611,180	6,886	109,088	97,111	22,684	9,511	4,046,756	-----	14,903,217
Avery	12,133,874	7,050	-----	137,046	16,165	6,778	3,384,237	-----	15,685,151
Beaufort	21,538,683	85,783	-----	113,685	41,540	17,417	7,036,814	133,330	28,967,252
Bertie	7,292,030	16,125	-----	20,224	18,200	-----	2,072,997	62,992	9,482,568
Bladen	14,691,104	45,076	-----	45,600	29,746	12,472	4,459,311	-----	19,283,309
Brunswick	64,404,647	82,270	765,183	825,345	69,841	29,287	13,437,418	203,180	79,817,171
Buncombe	101,417,557	669,942	4,495,010	932,059	191,132	80,138	38,751,524 a	514,191	147,051,553
Burke	29,110,374	253,684	137,565	198,380	81,829	34,308	11,455,946	-----	41,272,086
Cabarrus	64,432,091	476,587	816,237	704,604	124,111	52,043	19,923,108	-----	86,528,781
Caldwell	24,572,393	482,287	79,930	183,422	71,239	29,868	9,203,307	-----	34,622,446
Camden	3,221,779	363,574	-----	34,220	6,421	2,692	1,131,360	29,735	4,789,781
Carteret	30,884,302	252,564	2,831,114	459,198	54,691	22,930	11,493,224	146,352	46,144,374
Caswell	7,032,080	25,858	-----	38,059	21,736	9,113	2,623,261	91,009	9,841,116
Catawba	57,309,022	606,740	-----	474,589	132,547	55,577	22,962,728	329,229	81,870,432
Chatham	29,821,182	137,511	93,735	290,074	46,452	19,478	7,338,748	174,042	37,921,222
Cherokee	7,834,925	20,472	113,869	107,926	22,602	7,462	4,612,262	-----	12,719,519
Chowan	5,407,000	235,497	63,757	44,906	13,347	5,596	2,299,843	38,710	8,108,657
Clay	4,095,443	20,711	-----	61,689	8,229	3,451	1,407,982	-----	5,597,506
Cleveland	31,067,236	298,747	287,486	201,688	88,805	37,234	15,063,481	-----	47,044,678
Columbus	19,585,115	63,975	69,571	69,419	50,334	21,103	6,470,214	-----	26,329,732
Craven	31,431,562	159,207	829,389	267,636	84,332	35,359	13,343,462	155,174	46,306,121
Cumberland	118,626,321	4,144,742	1,427,708	676,987	277,032	24,562	39,241,600	657,645	165,076,596
Currituck	15,802,049	3,622,108	3,770,810	353,017	17,164	5,660	5,131,153	79,752	28,781,715
Dare	29,922,012	9,462,841	9,225,099	797,876	28,401	11,909	12,496,906	65,236	62,010,279
Davidson	49,668,307	783,229	-----	385,356	136,548	57,253	19,456,184	-----	70,486,878
Davie	16,826,132	150,984	35,059	145,713	32,976	6,215	4,662,200	-----	21,859,279
Duplin	18,700,355	44,754	79,392	63,041	45,461	19,061	6,349,264	-----	25,301,327
Durham	146,385,301	556,240	5,793,643	1,437,549	208,522	87,433	35,204,971	148,346	189,822,004
Edgecombe	22,191,065	69,391	-----	75,060	50,417	21,137	6,166,657	95,928	28,669,654
Forsyth	168,346,225	1,255,503	3,121,985	1,239,308	284,105	-----	48,793,785	279,904	223,320,815
Franklin	23,577,721	87,036	-----	168,710	44,513	18,665	6,692,344	179,305	30,768,295

TABLE 59. -Continued

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes [\$]	Excise stamp tax on conveyances 2 [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	County share of local government sales taxes [\$]	County share of state beer and wine excise taxes [\$]	Total of all county taxes [\$]
Gaston	92,993,682	243,219	468,010	580,810	175,334	73,513	23,285,738	-----	117,820,305
Gates	3,864,367	4,082	-----	11,561	9,690	4,063	1,277,821	43,519	5,215,103
Graham	3,833,691	10,138	78,213	24,866	7,368	3,089	1,172,815	-----	5,130,181
Granville	18,046,996	38,273	84,776	138,625	45,392	19,033	6,546,928	162,053	25,082,076
Greene	5,817,508	25,861	-----	21,201	17,450	7,316	2,259,833	71,095	8,220,264
Guilford	215,030,755	195,663	3,847,055	2,098,507	388,982	128,501	55,022,499	367,329	277,079,291
Halifax	20,774,435	133,657	262,558	98,121	52,499	22,011	7,732,085	138,609	29,213,975
Harnett	28,192,256	1,408,605	171,306	220,079	85,501	7,642	12,713,482	-----	42,798,871
Haywood	27,972,104	306,384	681,544	229,805	50,024	20,974	8,918,499	-----	38,179,334
Henderson	37,663,435	296,408	538,533	465,719	83,589	35,049	14,842,659	-----	53,925,392
Hertford	10,037,692	70,982	52,606	35,458	20,441	1,807	3,493,148	60,008	13,772,143
Hoke	9,441,801	38,298	-----	44,662	31,781	2,842	4,199,715	132,906	13,892,006
Hyde	3,972,138	3,474	312,324	19,321	5,297	2,221	1,112,691	24,308	5,451,774
Iredell	51,994,774	444,832	-----	697,440	116,358	48,792	20,796,750	343,104	74,442,050
Jackson	17,367,113	33,478	383,909	300,682	30,807	10,171	6,846,648	-----	24,972,808
Johnston	54,471,432	241,930	436,894	566,654	116,199	48,726	19,170,380	387,730	75,439,944
Jones	3,732,818	6,502	-----	14,499	9,478	-----	1,101,705	37,398	4,902,399
Lee	23,578,606	158,131	172,042	135,594	45,326	19,004	6,766,797	49,549	30,925,050
Lenoir	23,739,542	109,361	133,360	110,436	54,519	22,858	7,967,298	136,467	32,273,841
Lincoln	28,122,892	178,396	61,455	261,094	59,735	25,047	9,888,527	127,600	38,724,746
Macon	17,531,076	107,120	402,606	268,602	27,823	11,666	6,092,840	-----	24,441,733
Madison	6,660,746	18,829	43,042	56,110	18,138	7,605	2,362,058	-----	9,166,528
Martin	11,896,289	59,439	88,222	35,437	23,318	-----	3,791,040	67,158	15,960,903
McDowell	11,689,664	170,640	100,335	112,143	39,206	16,439	6,577,830	-----	18,706,256
Mecklenburg	579,429,129	13,500,710	15,248,147	5,883,338	652,113	58,226	125,257,488 b	218,344	740,247,494
Mitchell	5,712,111	34,759	49,203	54,234	14,532	6,093	2,652,467	-----	8,523,399
Montgomery	10,043,162	17,001	-----	86,617	24,737	10,371	3,148,352	-----	13,330,240
Moore	29,736,214	130,072	1,072,559	363,113	69,811	29,271	11,245,957	180,384	42,827,382
Nash	34,029,534	190,918	920,796	269,810	80,935	33,935	11,538,472	153,658	47,218,059
New Hanover	117,224,062	1,315,301	2,647,676	1,237,813	149,790	62,806	30,259,958	268,586	153,165,992
Northampton	10,025,100	51,147	-----	38,126	20,224	8,479	2,321,636	65,693	12,530,405
Onslow	38,610,951	483,944	627,398	365,348	136,391	12,110	18,814,840	330,194	59,381,177
Orange	78,577,678	343,780	442,554	787,746	110,533	46,346	15,265,742	198,888	95,773,267
Pamlico	6,446,781	15,735	-----	45,881	11,819	4,955	1,771,483	34,286	8,330,940
Pasquotank	12,527,918	914,587	165,168	80,620	32,144	13,477	5,712,088	75,688	19,521,691

TABLE 59 . -Continued

Counties	County-wide property tax [\$]	License, land transfer, and "meals" taxes 1 [\$]	Occupancy taxes [\$]	Excise stamp tax on conveyances 2 [\$]	Scrap tire disposal tax [\$]	White goods disposal tax [\$]	County share of local government sales taxes [\$]	County share of state beer and wine excise taxes [\$]	Total of all county taxes [\$]
Pender	16,239,604	155,028	3,642	203,553	38,442	16,119	5,696,258	153,464	22,506,109
Perquimans	4,485,668	375,570	-----	36,196	10,546	4,422	1,408,916	37,186	6,358,504
Person	20,240,225	104,305	133,029	81,013	33,076	13,868	5,512,579	115,854	26,233,949
Pitt	44,394,837	326,560	1,030,656	464,725	123,752	51,886	18,791,667	230,621	65,414,704
Polk	8,536,646	17,273	58,015	73,983	17,185	7,206	2,444,404	-----	11,154,712
Randolph	40,002,334	296,216	270,579	323,989	121,048	50,753	16,612,943	-----	57,677,861
Richmond	16,032,878	176,181	159,357	47,378	42,751	-----	6,215,217	92,132	22,765,894
Robeson	33,659,414	159,439	-----	109,998	113,856	10,125	16,493,599	-----	50,546,431
Rockingham	36,171,736	242,344	150,621	150,726	84,328	35,356	10,458,608	221,686	47,515,406
Rowan	51,521,701	477,754	271,457	317,988	120,700	-----	16,096,875	331,578	69,138,053
Rutherford	24,186,042	35,268	229,678	167,711	58,108	24,363	9,159,061	-----	33,860,231
Sampson	18,818,730	70,525	-----	77,691	55,826	-----	8,144,439	-----	27,167,211
Scotland	17,640,892	63,054	72,675	48,668	32,869	13,781	5,707,088	75,735	23,654,762
Stanly	23,515,440	140,598	91,583	154,296	53,858	22,582	7,209,749	-----	31,188,105
Stokes	15,257,067	56,534	-----	78,938	41,460	17,383	6,081,704	160,505	21,693,591
Surry	26,416,345	29,475	-----	117,300	65,550	27,483	12,227,735	234,881	39,118,770
Swain	2,915,046	21,587	148,747	39,792	12,067	5,060	1,947,408	-----	5,089,706
Transylvania	16,790,711	30,924	198,554	227,032	26,958	11,303	5,480,296	-----	22,765,777
Tyrrell	2,188,204	3,266	-----	7,609	3,803	1,256	592,878	14,034	2,811,050
Union	48,206,482	313,899	-----	1,027,718	119,541	50,130	19,910,491	-----	69,628,261
Vance	17,797,616	116,547	259,362	79,169	39,973	16,760	7,125,618	114,449	25,549,494
Wake	370,533,882	10,706,640	9,799,924	5,476,485	598,551	-----	93,012,267	741,258	490,869,006
Warren	10,338,650	14,132	-----	42,553	18,368	7,701	2,491,774	76,035	12,989,213
Washington	5,409,618	17,346	87,100	22,559	12,508	5,244	1,683,138	36,636	7,274,148
Watauga	19,794,920	153,646	-----	330,306	39,217	16,443	8,473,014	-----	28,807,546
Wayne	30,593,813	364,918	-----	231,457	103,962	43,588	15,525,397	64,646	46,927,781
Wilkes	25,064,203	344,825	-----	114,250	60,603	-----	11,333,841	243,823	37,161,545
Wilson	34,018,742	102,443	303,691	181,260	68,196	28,593	10,710,741	102,642	45,516,308
Yadkin	13,799,248	115,128	-----	49,182	33,564	-----	5,168,248	-----	19,165,370
Yancey	6,939,335	78,746	63,564	102,398	16,491	6,914	2,733,815	-----	9,941,264
All counties	3,911,185,715	61,220,542	77,467,103	37,311,800	7,491,900	2,120,673	1,210,049,442	10,367,617	5,317,214,789

County-wide property tax levies do not include supplementary school district levies. Detail may not add to totals due to rounding.

1 Amounts shown are for preceding fiscal year. Land transfer taxes are applicable in seven counties as follows: Camden, \$333,569; Chowan, \$223,839; Currituck, \$3,452,069; Dare, \$7,923,074; Pasquotank, \$752,588; Perquimans, \$350,612; and Washington with no collections. Meals taxes are applicable in four counties as follows:

Cumberland, \$3,180,048; Dare, \$1,497,872; Mecklenburg, \$12,707,147 and Wake, \$10,290,792.

2 Amounts shown for excise stamp tax on conveyances are collections for the preceding fiscal year.

a Includes \$10,055,420.00 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Sesion Laws.

b Does not include \$27,775,263.12 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

TABLE 60. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2002-2003

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Alamance									
Alamance	89,938	-----	-----	-----	41,075	1,319	17,766	11,717	161,815
Burlington*	16,274,978	787,190	-----	288,262	5,966,155	193,710	2,945,330	1,440,598	27,896,223
Elon	1,287,280	56,083	-----	-----	904,967	29,174	198,744	201,983	2,678,231
Gibsonville*	1,376,777	-----	-----	-----	575,820	18,741	178,169	141,086	2,290,592
Graham	3,837,009	120,793	-----	92,119	1,706,955	55,457	690,160	398,283	6,900,776
Green Level	139,773	751	-----	-----	272,334	8,758	46,140	62,822	530,577
Haw River	588,937	37,100	-----	-----	251,673	8,063	118,060	59,600	1,063,432
Mebane*	3,647,865	44,119	-----	-----	960,753	31,251	411,813	236,535	5,332,336
Ossipee 4	-----	-----	-----	-----	13,060	-----	-----	-----	13,060
Swapsonville	-----	-----	-----	174	123,300	4,013	81,783	-----	209,270
Alexander									
Taylorsville									
Alleghany									
Alleghany	522,405	45,656	-----	36,841	263,974	7,595	136,620	58,779	1,071,869
Sparta	228,047	7,289	-----	29,221	267,813	7,722	188,935	69,400	798,427
Anson									
Ansonville	49,190	1,636	-----	-----	75,285	2,076	15,686	27,870	171,743
Lilesville	72,198	-----	-----	-----	54,333	-----	17,997	18,477	163,005
McFarlan	6,077	-----	-----	-----	10,535	-----	1,725	4,291	22,628
Morven	58,669	-----	-----	-----	68,538	1,890	18,978	21,656	169,732
Peachland	38,433	676	-----	-----	69,658	-----	17,844	22,556	149,167
Polkton	80,465	-----	-----	-----	231,010	8,167	34,623	68,434	422,699
Wadesboro	1,339,257	19,649	-----	19,000	611,506	24,367	210,482	202,663	2,426,924
Ashe									
Jefferson	442,184	8,950	-----	-----	235,296	-----	103,757	55,743	845,930
Lansing	20,253	-----	-----	-----	24,848	-----	6,289	5,942	57,332
West Jefferson	659,842	-----	-----	-----	178,603	4,576	114,914	44,971	1,002,905
Avery									
Banner Elk	443,085	7,536	54,338	42,056	163,361	3,628	50,986	36,440	801,430
Beech Mountain**	See Watauga County								
Crossnore	15,626	-----	-----	-----	51,207	-----	6,019	11,759	84,611
Elk Park	49,258	2,967	-----	-----	88,352	1,502	11,683	16,030	169,791
Grandfather Village	-----	-----	-----	-----	14,464	322	19,982	-----	34,767
Newland	196,537	5,501	-----	-----	135,749	-----	75,509	29,113	442,409
Seven Devils**	See Watauga County								
Sugar Mountain	801,395	-----	53,896	36,343	44,294	982	55,799	27,349	1,020,058
Beaufort									
Aurora	88,005	4,728	-----	-----	90,457	2,460	27,173	28,433	241,256
Bath	66,308	573	-----	-----	43,457	1,190	8,113	10,049	129,689
Belhaven	392,508	15,927	-----	-----	305,310	8,302	64,676	74,888	861,610
Chocowinity	147,671	23,912	-----	-----	113,549	3,086	49,557	26,819	364,594
Pantego	21,031	-----	-----	-----	26,549	724	15,246	7,224	70,774
Washington	3,083,504	186,992	123,546	-----	1,501,894	40,954	832,844	317,349	6,087,083
Washington Park	70,115	-----	-----	-----	68,455	1,863	6,725	16,718	163,876

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Bertie									
Askeville	12,911	-----	-----	-----	18,819	762	6,180	8,083	46,755
Aulander	218,754	10,877	-----	-----	92,181	3,725	40,780	32,380	398,698
Colerain	36,443	3,232	-----	-----	23,184	940	12,196	5,799	81,794
Kelford	17,658	55	-----	-----	25,851	1,050	6,876	10,312	61,802
Lewiston-Woodville	70,034	-----	-----	-----	63,747	2,578	22,767	19,040	178,165
Powellsville	17,849	-----	-----	-----	27,157	1,101	7,509	8,260	61,876
Roxobel	21,186	1,110	-----	-----	27,654	1,122	9,315	10,320	70,707
Windsor	142,580	19,937	-----	-----	240,814	9,783	83,414	91,143	587,671
Bladen									
Bladenboro	379,368	19,649	-----	-----	109,579	-----	70,804	64,245	643,646
Clarkton	255,599	5,065	-----	-----	64,079	3,320	106,037	37,047	471,147
Dublin	62,238	946	-----	-----	17,460	-----	24,379	11,320	116,343
East Arcadia	33,789	-----	-----	-----	9,328	2,202	6,541	16,168	68,029
Elizabethtown	1,424,552	53,767	-----	77,717	413,631	15,702	188,390	127,576	2,301,335
Tar Heel	13,137	105	-----	-----	3,410	-----	4,925	5,364	26,942
White Lake	520,725	23,572	-----	-----	148,878	537	48,953	20,779	763,443
Brunswick									
Bald Head Island	3,240,427	14,355	438,931	-----	32,047	779	33,622	34,739	3,794,900
Belville	83,839	1,405	-----	55,059	52,794	1,283	17,625	7,125	219,129
Boiling Spring Lakes	494,518	18,226	-----	581	546,801	13,255	100,296	267,018	1,440,695
Bolivia	4,148	-----	-----	-----	26,444	635	13,657	6,867	51,750
Calabash	82,468	3,945	-----	29,883	205,569	5,567	54,263	54,808	436,503
Carolina Shores	124,737	355	-----	-----	271,440	6,570	58,817	61,778	523,697
Caswell Beach	395,110	6,656	129,961	-----	68,376	1,659	34,274	9,507	645,544
Holden Beach	1,086,369	30,041	810,004	-----	143,469	3,467	82,683	42,412	2,198,446
Leland	422,398	29,252	-----	-----	730,143	17,653	96,825	129,727	1,425,997
Navassa	153,347	-----	-----	-----	214,712	6,193	7,231	44,079	425,562
Northwest	47,382	774	-----	-----	121,883	2,942	9,781	24,401	207,164
Oak Island	3,597,238	127,804	530,050	-----	1,205,691	29,202	280,972	334,315	5,833,089
Ocean Isle Beach	1,301,015	3,211	683,731	92,538	77,519	1,867	117,180	29,077	2,306,138
Sandy Creek	28,794	-----	-----	-----	44,454	1,071	4,288	10,822	89,428
Shalotte	839,041	16,148	44,285	49,402	260,696	6,367	172,905	61,450	1,450,294
Southport	1,086,630	33,316	36,520	76,681	431,467	10,423	142,375	95,409	1,912,821
St James	405,705	-----	-----	-----	145,414	3,505	56,844	-----	611,468
Sunset Beach	740,597	420	328,374	18,399	325,976	7,827	154,543	103,774	1,679,911
Varnamtown	15,029	-----	-----	-----	87,582	2,117	19,695	-----	124,423
Buncombe									
Asheville	33,692,280	2,518,891	-----	-----	11,249,060	297,119	4,372,008	2,254,851	54,384,208
Biltmore Forest	1,605,458	19,060	-----	-----	431,361	6,066	29,463	69,425	2,160,833
Black Mountain	2,242,840	120,142	-----	34,795	699,144	31,987	276,422	250,986	3,656,316
Montreat	520,183	8,569	-----	-----	185,171	2,633	31,404	40,364	788,324
Weaverville	1,464,119	26,442	-----	-----	381,360	10,147	157,619	84,855	2,124,542
Woodfin	707,864	17,012	-----	-----	272,944	14,736	139,848	106,026	1,258,430

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Burke									
Connelly Springs	27,124	-----	-----	-----	234,021	-----	40,660	42,819	344,624
Drexel	333,908	11,477	-----	-----	249,473	-----	69,876	65,756	730,491
Glen Alpine	144,037	4,747	-----	-----	140,786	-----	35,840	37,630	363,040
Hickory**	See Catawba County								
Hildebran	196,438	6,709	-----	-----	226,058	-----	107,614	50,820	587,639
Long View**	See Catawba County								
Morganton	6,143,891	57,212	-----	175,072	2,228,913	73,309	1,134,858	552,678	10,365,934
Rhodhiss**	See Caldwell County								
Rutherford College	98,612	4,169	-----	-----	168,061	-----	78,169	49,730	398,741
Valdese	1,334,108	35,922	-----	-----	590,662	-----	381,723	162,554	2,504,969
Cabarrus									
Concord	26,026,200	620,249	-----	127,715	7,969,961	248,541	2,261,487	1,859,902	39,114,055
Harrisburg	778,646	23,281	-----	-----	205,389	20,299	239,128	173,847	1,440,590
Kannapolis*	10,338,510	329,426	-----	7,375	3,625,847	159,958	1,300,190	1,233,800	16,995,105
Locust**	See Stanly County								
Midland	228,572	-----	-----	-----	61,635	-----	71,257	63,288	424,752
Mount Pleasant	414,994	9,054	-----	1,500	121,369	5,495	67,919	45,549	665,880
Caldwell									
Blowing Rock**	See Watauga County								
Cajah Mountain	-----	-----	-----	-----	319,318	-----	61,429	-----	380,747
Cedar Rock	46,464	-----	-----	-----	37,473	-----	13,767	17,960	115,663
Gamewell	-----	-----	-----	-----	435,679	-----	82,805	-----	518,484
Granite Falls	1,144,656	16,964	-----	68,297	553,113	4,535	159,808	158,495	2,105,867
Hickory**	See Catawba County								
Hudson	712,955	16,129	-----	-----	369,005	-----	170,688	113,889	1,382,667
Lenoir	5,924,492	247,874	-----	240,000	2,143,805	78,283	1,177,181	623,123	10,434,759
Rhodhiss*	136,340	-----	-----	-----	60,237	-----	16,043	26,755	239,375
Sawmills	182,763	34,943	-----	-----	587,703	-----	91,312	150,690	1,047,411
Camden									
Elizabeth City**	See Pasquotank County								
Carteret									
Atlantic Beach	1,898,144	45,136	-----	80,046	574,585	7,523	204,243	70,851	2,880,528
Beaufort	1,339,220	45,730	-----	38,993	425,749	15,968	182,526	121,646	2,169,832
Bogue	18,876	2,101	-----	-----	6,224	2,544	26,848	20,078	76,672
Cape Carteret	416,851	14,172	-----	-----	132,761	5,152	50,296	58,399	677,630
Cedar Point	80,158	6,662	-----	-----	25,309	3,992	51,345	26,723	194,189
Emerald Isle	2,515,197	67,460	-----	9,427	787,149	14,978	220,873	161,617	3,776,701
Indian Beach	261,308	7,956	-----	-----	232,990	394	34,202	-----	536,849
Morehead City	3,418,468	154,393	-----	-----	1,092,288	32,563	497,016	252,139	5,446,866
Newport	693,520	25,700	-----	3,139	203,891	14,275	112,286	105,971	1,158,781
Peletier	17,031	-----	-----	-----	5,692	2,100	21,807	15,548	62,178
Pine Knoll Shores	914,545	25,414	-----	-----	285,060	6,473	103,334	54,643	1,389,469
Caswell									
Milton	20,502	-----	-----	-----	7,295	546	4,800	-----	33,143
Yanceyville	240,126	-----	-----	-----	80,649	8,831	81,422	49,050	460,078

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Catawba									
Brookford	99,143	3,662	-----	-----	69,683	1,858	11,173	17,973	203,491
Catawba	241,718	-----	-----	-----	113,611	3,044	35,118	28,305	421,796
Claremont	2,086,403	6,606	16,235	-----	169,902	4,559	207,473	42,431	2,533,609
Conover	3,294,321	58,476	-----	-----	1,083,574	29,087	645,357	233,328	5,344,143
Hickory*	22,316,229	1,054,708	854,204	-----	6,012,344	160,440	2,543,986	1,279,345	34,221,257
Long View*	1,116,576	22,307	-----	-----	742,062	17,348	193,960	162,285	2,254,538
Maiden*	1,096,926	22,280	-----	-----	520,042	13,809	331,228	111,119	2,095,404
Newton	3,691,949	78,521	-----	-----	2,049,226	54,941	688,756	429,916	6,993,308
Chatham									
Cary**	See Wake County								
Goldston	14,694	414	-----	-----	47,090	1,380	11,152	14,293	89,023
Pittsboro	687,913	25,646	-----	-----	327,599	9,597	98,145	80,925	1,229,824
Siler City	1,399,716	77,053	-----	4,177	1,039,955	30,603	403,410	221,982	3,176,896
Cherokee									
Andrews	366,580	13,614	-----	14,818	340,048	7,700	62,063	61,803	866,627
Murphy	581,093	9,525	-----	120,000	295,800	1,532	48,908	62,460	1,119,318
Chowan									
Edenton	1,013,980	100,543	-----	-----	421,656	22,835	233,876	163,636	1,956,527
Clay									
Hayesville	81,503	924	-----	-----	26,555	-----	35,277	14,171	158,431
Cleveland									
Belwood	-----	-----	-----	-----	-----	-----	20,894	-----	20,894
Boiling Springs	493,351	15,257	-----	-----	171,958	-----	113,851	127,145	921,562
Casar	4,890	-----	-----	-----	1,825	-----	19,695	-----	26,410
Earl	13,792	-----	-----	-----	2,916	-----	8,134	7,161	32,003
Fallston	13,527	3,838	-----	-----	5,170	-----	24,188	21,248	67,971
Grover	95,074	3,368	-----	-----	37,192	-----	57,024	27,074	219,732
Kings Mountain*	2,044,987	52,563	18,584	38,755	751,850	44,344	466,364	338,245	3,755,693
Kingstown	66,026	-----	-----	-----	25,678	-----	14,308	19,929	125,941
Lattimore	23,093	-----	-----	-----	8,829	-----	9,789	13,420	55,132
Lawndale	59,340	3,930	-----	-----	27,540	-----	52,610	22,088	165,508
Moorestown	-----	-----	-----	-----	-----	-----	28,612	-----	28,612
Patterson Springs	-----	-----	-----	-----	-----	-----	12,342	-----	12,342
Polkville	9,657	69,559	-----	-----	3,686	-----	25,570	14,713	123,185
Shelby	4,873,763	162,258	101,040	119,091	1,987,616	82,813	1,393,253	644,382	9,364,215
Waco	10,961	-----	-----	-----	3,930	-----	11,048	12,882	38,821
Columbus									
Boardman	1,797	538	-----	-----	23,746	-----	723	4,726	31,530
Bolton	80,358	115	-----	-----	58,229	2,087	14,531	28,835	184,155
Brunswick	55,777	2,024	-----	-----	124,840	4,487	17,421	27,327	231,877
Cerro Gordo	14,886	60	-----	-----	28,820	-----	8,808	9,145	61,719
Chadbourn	470,703	47,954	-----	-----	251,533	9,021	74,876	78,033	932,120
Fair Bluff	198,046	2,462	-----	-----	144,542	5,186	34,940	49,352	434,528
Lake Waccamaw	360,640	2,350	-----	6,268	164,891	5,897	49,347	48,208	637,601
Sandyfield	21,902	-----	-----	-----	40,414	-----	5,236	11,405	78,957
Tabor City	698,962	14,390	-----	25,576	300,028	10,761	104,863	92,690	1,247,271
Whiteville	1,571,234	62,405	-----	21,702	605,268	21,675	310,375	179,820	2,772,479

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Craven									
Bridgeton	133,858	3,240	-----	-----	44,437	1,355	23,519	15,243	221,652
Cove City	18,526	180	-----	-----	7,732	1,803	18,669	14,839	61,748
Dover	31,987	-----	-----	-----	17,227	1,875	14,275	15,324	80,688
Havelock	2,264,439	25,034	-----	10,284	886,987	96,715	702,846	608,471	4,594,776
New Bern	7,783,065	498,778	-----	33,815	3,113,732	98,413	1,329,402	755,821	13,613,025
River Bend	433,997	18,174	-----	-----	186,371	12,455	79,616	95,911	826,524
Trent Woods	519,023	26,921	-----	-----	142,873	17,759	50,627	121,608	878,811
Vanceboro	164,448	4,829	-----	-----	71,983	3,793	38,773	34,426	318,252
Cumberland									
Falcon*	14,080	-----	-----	-----	41,867	1,355	13,968	11,767	83,036
Fayetteville	34,089,025	2,195,115	-----	-----	16,192,027	526,288	5,239,363	3,768,436	62,010,255
Godwin	8,427	-----	-----	-----	14,662	478	6,024	4,378	33,969
Hope Mills	2,006,666	147,800	-----	-----	1,520,120	49,429	304,817	357,592	4,386,424
Linden	12,880	-----	-----	-----	16,220	525	6,792	5,301	41,718
Spring Lake	1,663,868	80,838	-----	-----	1,049,609	34,108	246,447	236,869	3,311,739
Stedman	99,715	10,303	-----	-----	86,502	-----	24,284	24,933	245,736
Wade	38,251	-----	-----	-----	62,153	2,019	17,171	15,868	135,462
Currituck	No incorporated towns								
Dare									
Duck	1,401,416	-----	-----	-----	-----	1,778	142,239	10,793	1,556,226
Kill Devil Hills	3,564,860	25,358	-----	11,529	1,273,189	25,917	345,137	243,896	5,489,886
Kitty Hawk	1,877,087	-----	-----	61,013	583,428	13,191	173,923	108,674	2,817,316
Manteo	956,660	13,137	-----	11,529	322,960	4,437	99,115	27,573	1,435,411
Nags Head	3,543,736	30,782	-----	11,529	1,178,394	11,858	285,375	127,216	5,188,889
Southern Shores	970,291	-----	-----	11,529	343,266	9,703	127,184	114,906	1,576,880
Davidson									
Denton	439,040	-----	-----	-----	191,206	-----	42,020	54,427	726,693
High Point**	See Guilford County								
Lexington	6,598,384	201,031	133,565	213,727	2,628,540	85,180	1,113,341	682,963	11,656,731
Thomasville*	6,889,269	161,211	125,903	8,055	3,053,637	103,840	981,782	737,528	12,061,225
Davie									
Bermuda Run	406,469	-----	-----	-----	189,162	6,198	75,353	-----	677,182
Coolesmeec	116,676	-----	-----	18,000	119,642	3,920	54,423	30,974	343,635
Mocksville	1,565,859	30,735	-----	-----	553,468	14,503	389,147	150,248	2,703,960
Duplin									
Beulaville	323,212	6,598	-----	-----	136,944	2,863	53,061	43,984	566,662
Calypso	60,032	1,277	-----	-----	54,552	-----	12,604	19,567	148,031
Faison*	236,130	2,679	-----	-----	95,890	3,167	53,427	31,577	422,869
Greenevers	33,279	-----	-----	-----	72,174	2,357	8,690	19,185	135,684
Harrells**	See Sampson County								
Kenansville	234,802	3,362	-----	9,827	148,516	4,911	62,614	42,355	506,387
Magnolia	113,509	2,195	-----	-----	120,601	3,075	21,536	38,200	299,115
Mount Olive**	See Wayne County								
Rose Hill	354,004	4,567	-----	-----	171,397	5,597	47,236	55,922	638,722
Teachey	42,201	-----	-----	-----	31,536	-----	6,290	9,124	89,151
Wallace*	1,155,150	27,168	-----	68,950	438,042	14,537	127,523	120,224	1,951,594
Warsaw	882,859	16,952	-----	5,459	391,119	12,895	99,489	105,018	1,513,790

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Durham									
Chapel Hill**	See Orange County								
Durham*	78,156,213	2,720,869	-----	49,841	29,495,342	809,047	7,714,802	5,576,978	124,523,091
Morrisville**	See Wake County								
Raleigh	See Wake County								
Edgecombe									
Conetoe	16,759	1,121	-----	-----	40,816	1,537	8,253	12,369	80,855
Leggett	6,636	-----	-----	-----	8,477	317	2,928	-----	18,359
Macclesfield	59,104	372	-----	2,500	50,892	1,913	8,069	16,132	138,982
Pinetops	144,974	10,027	-----	1,901	157,165	5,901	27,646	52,542	400,156
Princeville	312,721	3,958	-----	-----	103,914	3,899	24,565	37,706	486,763
Rocky Mount**	See Nash County								
Sharpsburg**	See Nash County								
Speed	7,933	-----	-----	-----	7,775	292	2,110	3,343	21,454
Tarboro	3,020,941	151,945	-----	10,256	1,259,081	47,553	664,108	366,360	5,520,245
Whitakers**	See Nash County								
Forsyth									
Bethania	59,948	2,625	-----	-----	13,812	1,494	10,318	8,395	96,592
Clemmons	1,226,885	95,389	-----	226,563	363,158	68,978	533,755	495,247	3,009,975
High Point**	See Guilford County								
Kernersville*	8,386,478	248,306	-----	235,038	2,415,141	81,962	876,201	598,458	12,841,584
King**	See Stokes County								
Lewisville	1,442,196	91,775	-----	14,514	254,648	39,391	305,141	286,012	2,433,678
Rural Hall	675,165	7,320	-----	-----	216,771	10,394	130,457	80,858	1,120,965
Tobaccoville*	65,791	14,466	-----	-----	19,702	9,453	57,757	53,470	220,638
Walkertown	518,936	58,549	-----	-----	169,605	17,017	185,450	117,189	1,066,745
Winston-Salem	72,609,547	4,966,281	-----	665,585	20,741,320	798,832	9,473,373	5,927,184	115,182,122
Franklin									
Bunn	97,087	763	-----	7,902	28,175	1,545	14,873	13,370	163,715
Centerville	-----	-----	-----	-----	-----	423	3,338	-----	3,761
Franklinton	441,774	16,602	-----	17,416	132,366	7,510	65,225	61,597	742,489
Louisburg	942,484	12,956	-----	85,626	267,337	13,009	179,806	97,594	1,598,811
Youngsville	464,887	13,300	-----	5,203	116,126	2,849	41,096	25,690	669,151
Wake Forest**	See Wake County								
Gaston									
Belmont	2,583,711	99,151	-----	-----	1,067,497	37,122	674,457	274,414	4,736,352
Bessemer City	917,041	50,758	-----	40,000	625,430	21,721	282,319	180,368	2,117,638
Cherryville	1,196,122	36,685	-----	25,968	672,399	23,478	222,653	203,194	2,380,499
Cramerton	995,019	20,335	-----	-----	366,545	-----	113,684	92,516	1,588,098
Dallas	403,523	23,059	-----	-----	416,241	-----	142,981	111,258	1,097,063
Gastonia	20,352,478	1,367,386	127,273	525,000	8,310,413	288,948	3,056,579	2,136,615	36,164,692
High Shoals*	89,636	-----	-----	-----	89,540	-----	15,303	21,344	215,823
Kings Mountain**	See Cleveland County								
Lowell	531,139	20,904	-----	-----	324,567	-----	117,457	90,564	1,084,630
McAdenville	-----	-----	-----	-----	74,570	-----	176,561	21,766	272,897
Mount Holly	2,963,459	92,739	-----	-----	1,180,353	-----	490,002	311,950	5,038,504
Ranlo	400,991	8,920	-----	-----	268,434	-----	159,063	72,581	909,989
Spencer Mountain	3,326	-----	-----	-----	6,126	-----	2,779	1,806	14,037
Stanley	860,123	26,586	-----	-----	371,987	-----	221,537	102,413	1,582,647

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Gates									
Gatesville	49,120	-----	-----	-----	33,953	1,185	17,747	10,486	112,491
Graham									
Lake Santeetlah	74,812	-----	-----	-----	9,900	-----	2,210	10,118	97,040
Robbinsville	230,624	2,427	-----	-----	110,286	-----	37,286	23,201	403,824
Granville									
Creedmoor	1,106,853	48,542	-----	-----	301,864	9,707	143,721	83,240	1,693,927
Oxford	2,243,370	67,937	-----	57,048	1,119,391	35,912	280,836	258,642	4,063,136
Stem	36,774	-----	-----	3,229	30,645	982	8,737	9,118	89,485
Stovall	60,846	-----	-----	2,629	50,436	1,617	9,150	14,929	139,606
Greene									
Hookerton	56,205	1,995	-----	-----	20,102	1,977	20,431	16,126	116,837
Snow Hill	269,747	-----	-----	484	99,040	6,414	85,587	50,413	511,685
Walstonburg	31,777	195	-----	-----	11,541	948	1,499	8,232	54,191
Guilford									
Archdale**	See Randolph County								
Burlington**	See Alamance County								
Gibsonville**	See Alamance County								
Greensboro	102,704,003	7,680,258	3,114,990	2,165,175	29,282,708	955,525	12,085,030	6,826,430	164,814,119
High Point*	39,428,983	2,186,316	-----	364,743	11,226,754	362,258	3,790,994	2,725,261	60,085,310
Jamestown	972,429	45,086	-----	-----	403,282	13,153	223,450	100,233	1,757,633
Kernersville**	See Forsyth County								
Oak Ridge	-----	-----	-----	3,553	526,836	17,251	122,078	-----	669,718
Pleasant Garden	-----	-----	-----	4,075	616,566	20,121	145,955	-----	786,717
Sedalia	-----	-----	-----	3,728	80,629	2,629	18,729	-----	105,715
Stokesdale	-----	-----	-----	4,642	430,484	14,084	98,060	-----	547,271
Summerfield	-----	-----	-----	-----	923,557	30,201	186,521	-----	1,140,279
Whitsett	-----	-----	-----	722	89,847	2,934	61,791	-----	155,293
Halifax									
Enfield	374,170	14,674	-----	7	125,245	9,741	75,621	80,531	679,989
Halifax	56,631	1,811	-----	-----	22,062	1,456	15,806	14,120	111,887
Hobgood	45,500	1,373	-----	-----	14,553	1,702	12,429	18,840	94,397
Littleton	192,875	14,396	-----	2,007	59,812	2,925	28,255	27,459	327,729
Roanoke Rapids	5,296,943	301,724	-----	13,623	1,921,734	71,726	937,738	543,424	9,086,912
Scotland Neck	372,001	2,510	-----	1,942	121,740	9,902	74,155	80,965	663,215
Weldon	447,960	-----	-----	-----	157,371	5,808	77,506	49,742	738,387
Harnett									
Angier	697,221	34,859	-----	20,595	290,484	14,944	102,930	121,084	1,282,117
Broadway**	See Lee County								
Coats	412,016	25,757	-----	-----	173,580	8,010	50,791	69,653	739,807
Dunn	2,316,972	142,028	-----	50,000	914,452	39,946	467,827	328,586	4,259,811
Erwin	792,955	6,074	-----	-----	450,364	19,294	95,264	155,179	1,519,130
Lillington	862,120	38,451	-----	37,353	350,480	12,510	144,687	95,961	1,541,561
Haywood									
Canton	2,418,298	52,316	-----	-----	662,276	17,141	480,722	147,174	3,777,926
Clyde	300,504	14,494	-----	-----	218,300	-----	61,736	44,244	639,278
Maggie Valley	609,380	5,506	-----	12,499	101,989	2,642	69,861	16,632	818,509
Waynesville	3,232,898	126,320	-----	67,640	1,524,602	39,489	500,315	356,357	5,847,620

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Henderson									
Flat Rock	-----	-----	-----	-----	429,967	11,231	124,848	-----	566,047
Fletcher	1,716,913	9,665	-----	32,344	702,325	18,369	358,824	124,926	2,963,365
Hendersonville	4,486,309	100,286	-----	78,000	1,806,633	47,651	669,319	364,328	7,552,525
Laurel Park	724,679	13,460	-----	41,530	334,512	8,725	61,041	102,660	1,286,607
Saluda**	See Polk County								
Hertford									
Ahoskie	1,275,219	108,186	-----	10,428	485,217	18,953	224,820	157,681	2,280,503
Cofield	67,478	2,749	-----	974	24,620	1,435	15,647	10,714	123,617
Como	9,203	74	-----	206	3,503	322	4,192	-----	17,499
Harrellsville	13,738	-----	-----	-----	3,949	428	3,470	3,295	24,880
Murfreesboro	572,942	40,130	-----	6,416	212,701	8,645	96,061	74,305	1,011,199
Winton	169,397	8,781	-----	1,718	64,519	4,005	27,119	32,842	308,380
Hoke									
Raeford	1,229,554	24,943	-----	-----	417,378	14,601	278,065	128,703	2,093,245
Red Springs**	See Robeson County								
Hyde	No incorporated towns								
Iredell									
Davidson**	See Mecklenburg County								
Harmony	24,388	65	-----	-----	88,249	2,265	21,362	17,100	153,428
Love Valley	12,262	-----	-----	-----	4,922	126	966	6,635	24,910
Mooreville	10,194,892	139,074	278,876	143,626	3,194,765	83,203	1,071,386	640,582	15,746,403
Statesville	8,408,701	237,409	642,801	89,201	3,922,896	101,876	1,364,433	803,798	15,571,115
Troutman	507,318	13,482	-----	-----	268,437	6,891	83,497	58,059	937,683
Jackson									
Dillsboro	72,702	2,853	-----	-----	25,594	-----	8,724	6,921	116,794
Forest Hills	18,917	-----	-----	-----	7,715	-----	4,363	10,267	41,262
Highlands**	See Macon County								
Sylva	888,012	26,967	-----	71,797	371,107	10,435	159,187	76,124	1,603,630
Webster	9,872	-----	-----	-----	3,751	-----	6,296	13,144	33,063
Johnston									
Benson	842,134	18,986	-----	11,711	299,342	12,738	275,288	104,182	1,564,381
Clayton	3,706,877	158,765	-----	22,857	1,148,312	32,381	334,796	261,163	5,665,151
Four Oaks	235,989	8,036	-----	5,705	79,837	6,181	56,704	53,651	446,103
Kenly*	504,469	14,922	-----	5,143	176,264	6,816	54,367	55,577	817,557
Micro	64,874	210	-----	1,323	21,683	1,985	14,010	15,253	119,339
Pine Level	239,065	9,263	-----	5,260	68,339	6,663	32,484	51,544	412,618
Princeton	196,820	5,061	-----	4,271	66,978	4,627	42,360	37,525	357,642
Selma	1,180,648	41,938	-----	28,269	413,792	26,416	220,519	191,281	2,102,864
Smithfield	3,866,994	90,612	6,590	46,114	1,307,886	50,441	591,388	385,259	6,345,283
Wilson's Mills	46,686	-----	-----	4,704	15,013	5,770	14,241	32,050	118,464
Zebulon**	See Wake County								
Jones									
Maysville	136,190	3,500	-----	-----	40,511	4,229	27,619	37,700	249,749
Pollocksville	45,852	1,950	-----	-----	13,340	1,126	11,734	11,707	85,709
Trenton	52,465	-----	-----	-----	15,120	864	14,433	8,647	91,529

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Lee									
Broadway*	249,942	-----	-----	-----	140,129	4,270	38,986	37,563	470,891
Sanford	8,678,034	122,018	-----	30,000	3,205,285	49,549	1,060,825	751,708	13,897,419
Lenoir									
Grifton**	See Pitt County								
Kinston	6,705,450	234,095	133,171	6,219	2,224,212	99,395	1,327,824	750,508	11,480,874
La Grange	515,757	26,686	-----	120	159,636	12,002	88,926	102,663	905,789
Pink Hill	148,403	4,066	-----	504	47,405	2,375	29,255	22,886	254,895
Lincoln									
Lincolnton	3,549,823	46,456	-----	131,123	1,537,775	42,990	800,597	337,758	6,446,521
Maiden**	See Catawba County								
Macon									
Franklin	1,279,907	55,312	-----	50,000	424,943	15,024	238,370	127,681	2,191,238
Highlands*	1,228,161	37,448	-----	107,169	409,216	3,882	45,699	47,715	1,879,290
Madison									
Hot Springs	121,633	-----	-----	-----	77,789	2,760	20,307	27,632	250,122
Mars Hill	334,727	1,846	-----	-----	211,238	-----	83,585	58,638	690,034
Marshall	320,646	3,083	-----	-----	100,855	-----	74,980	24,139	523,703
Martin									
Bear Grass	9,227	-----	-----	42	2,900	220	4,047	2,773	19,209
Everetts	24,624	1,478	-----	141	7,967	758	6,693	6,679	48,341
Hamilton	68,348	-----	-----	405	22,076	2,167	119,714	18,752	231,462
Hassell	5,468	-----	-----	-----	1,650	301	4,010	4,549	15,977
Jamesville	114,546	2,617	-----	394	32,400	2,087	20,331	18,084	190,460
Oak City	61,995	30	-----	266	19,714	1,414	9,305	21,126	113,850
Parmele	43,313	-----	-----	227	11,367	1,215	5,988	10,957	73,067
Robersonville	349,506	16,909	-----	1,358	118,861	7,235	73,883	69,133	636,885
Williamston	1,849,721	66,110	-----	-----	600,287	24,714	250,152	195,612	2,986,597
McDowell									
Marion	1,491,551	19,177	-----	155,324	779,809	21,582	445,058	169,216	3,081,717
Old Fort	364,735	2,378	-----	-----	149,217	-----	120,426	35,468	672,223
Mecklenburg									
Charlotte	237,794,566	26,982,794	-----	1,877,000	51,729,743	2,414,512	27,871,467	16,820,860	365,490,942
Cornelius	6,945,258	193,060	-----	37,525	1,340,240	60,038	586,943	431,750	9,594,814
Davidson*	2,696,236	81,595	-----	37,525	512,557	31,035	341,155	214,840	3,914,943
Huntersville	8,590,399	162,551	-----	37,525	1,412,796	113,941	912,554	796,000	12,025,767
Matthews	6,964,701	338,607	-----	-----	1,274,155	97,977	1,076,684	687,293	10,439,417
Mint Hill	3,690,644	-----	-----	-----	639,122	70,672	412,681	532,798	5,345,917
Pineville	2,558,546	258,068	-----	37,525	388,092	15,172	493,213	108,298	3,858,914
Weddington**	See Union County								
Mitchell									
Bakersville	91,519	2,972	-----	-----	44,080	-----	30,568	13,838	182,977
Spruce Pine	688,932	15,279	-----	-----	327,120	-----	228,157	88,685	1,348,172
Montgomery									
Biscoe	556,070	2,215	-----	-----	202,924	7,353	187,985	58,921	1,015,468
Candor	213,757	3,942	-----	1,012	97,432	3,491	69,345	31,554	420,533
Mount Gilead	334,866	7,890	-----	1,704	162,736	5,897	48,523	48,481	610,097
Star	316,737	2,030	-----	990	94,423	-----	40,879	34,401	489,460
Troy	730,130	24,352	-----	4,208	490,351	17,603	204,379	128,676	1,599,699

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Moore									
Aberdeen	1,471,085	78,576	-----	-----	523,097	15,147	255,844	135,672	2,479,422
Cameron	47,764	1,010	-----	-----	43,925	1,253	9,026	10,265	113,243
Carthage	455,694	15,643	-----	-----	311,810	8,949	64,903	73,902	930,902
Foxfire Village	138,287	6,822	-----	224	71,524	2,057	17,638	31,618	268,169
Pinebluff	218,557	21,489	-----	-----	167,744	4,822	37,985	50,601	501,198
Pinehurst	4,798,505	119,778	-----	26,387	1,463,701	42,114	465,660	405,420	7,321,565
Robbins	290,031	3,396	-----	-----	180,647	5,190	41,973	42,527	563,764
Southern Pines	4,803,299	146,668	-----	103,142	1,649,947	47,359	563,852	394,924	7,709,190
Taylorstown	178,866	6,823	-----	2,100	127,193	3,658	20,078	28,239	366,956
Vass	178,351	2,172	-----	-----	112,487	3,230	31,360	33,343	360,943
Whispering Pines	781,919	13,646	-----	269	315,733	9,089	66,977	96,265	1,283,898
Nash									
Bailey	158,642	4,175	-----	2,419	88,622	2,874	30,553	23,837	311,123
Castalia	18,215	1,275	-----	-----	45,113	1,465	10,817	10,521	87,406
Dortches	-----	-----	-----	-----	106,123	3,433	13,530	-----	123,086
Middlesex	244,804	2,416	-----	-----	109,819	3,552	23,864	30,428	414,883
Momeyer	4,052	-----	-----	-----	38,209	1,236	8,024	-----	51,521
Nashville	1,592,456	103,088	-----	13,922	569,456	18,466	153,172	143,663	2,594,223
Red Oak	-----	-----	-----	-----	360,414	11,693	16,220	-----	388,326
Rocky Mount*	14,333,006	757,619	-----	48,015	7,010,870	237,060	2,306,764	1,768,650	26,461,984
Sharpsburg*	263,656	27,779	-----	2,007	201,751	10,325	22,546	72,378	600,442
Spring Hope	495,420	10,821	-----	510	165,826	5,368	61,353	44,332	783,630
Whitakers*	173,482	8,902	-----	3,565	95,881	3,357	39,495	28,648	353,329
New Hanover									
Carolina Beach	2,821,019	117,892	-----	175,398	678,545	22,119	221,185	191,250	4,227,408
Kure Beach	956,849	24,534	-----	6,193	238,142	6,659	65,757	59,477	1,357,611
Wilmington	39,152,159	2,446,670	-----	736,797	11,080,120	385,156	4,303,926	2,740,953	60,845,780
Wrightsville Beach	2,006,073	60,035	-----	290,751	516,106	11,024	204,541	83,823	3,172,352
Northampton									
Conway	151,960	3,273	-----	2,343	77,133	3,095	52,878	24,856	315,537
Garysburg	154,409	14,572	-----	2,928	131,931	5,296	20,732	43,489	373,358
Gaston	170,076	16,355	-----	1,774	105,390	4,267	44,897	42,359	385,118
Jackson	120,667	3,080	-----	1,435	73,346	2,946	21,718	23,351	246,544
Lasker	4,430	-----	-----	356	10,693	428	3,760	4,283	23,949
Rich Square	205,808	-----	-----	1,973	97,327	3,899	39,256	34,469	382,732
Seaboard	98,633	3,627	-----	915	72,700	2,913	20,041	23,538	222,366
Seyern	96,930	43,018	-----	459	27,716	1,113	15,252	10,171	194,659
Woodland	126,330	-----	-----	1,344	87,646	3,518	23,573	31,228	273,639
Onslow									
Holly Ridge	200,566	8,003	-----	9,120	104,751	3,501	33,357	37,216	396,514
Jacksonville	10,600,584	743,181	-----	-----	8,360,167	280,147	1,779,306	1,776,331	23,539,716
North Topsail Beach	1,348,695	52,434	15,688	-----	105,701	3,526	81,930	32,229	1,640,203
Richlands	207,105	5,785	-----	11,960	115,316	3,835	56,708	33,213	433,922
Surf City**	See Pender County								
Swansboro	532,849	10,257	-----	12,081	180,508	6,033	63,798	48,041	853,567

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Orange									
Carrboro	7,407,487	448,831	-----	-----	2,176,467	72,983	477,509	462,067	11,045,345
Chapel Hill*	22,931,823	1,065,279	589,992	-----	6,675,994	221,998	2,023,320	1,490,126	34,998,531
Durham**	See Durham County								
Hillsborough	2,869,451	265,804	-----	-----	698,745	23,389	272,857	183,635	4,313,881
Mebane**	See Alamance County								
Pamlico									
Alliance	-----	-----	-----	-----	-----	3,412	25,012	-----	28,424
Arapahoe	4,589	-----	-----	-----	1,191	1,837	14,845	-----	22,462
Bayboro	67,235	6,114	-----	-----	18,240	3,128	32,137	25,402	152,256
Grantsboro	14,511	-----	-----	-----	3,758	3,234	14,024	-----	35,527
Mesic	16,947	-----	-----	-----	4,600	1,071	6,341	8,283	37,243
Minnesott Beach	60,946	2,077	-----	-----	13,915	1,312	9,033	16,830	104,114
Oriental	246,880	9,610	15,482	-----	66,651	3,691	31,776	41,784	415,875
Stonewall	14,887	-----	-----	-----	4,089	1,202	8,074	9,234	37,486
Vandemere	24,952	1,184	-----	-----	6,960	1,215	10,467	14,995	59,773
Pasquotank									
Elizabeth City*	3,937,177	351,356	-----	50,381	1,845,782	72,598	667,399	500,528	7,425,221
Pender									
Atkinson	39,681	135	-----	2,064	32,264	1,003	12,603	12,643	100,394
Burgaw	785,763	-----	-----	9,056	458,514	14,288	124,968	110,011	1,502,600
Saint Helena	17,373	-----	-----	-----	54,536	1,702	5,371	11,071	90,053
Surf City*	1,401,906	66,710	176,546	10,071	190,029	6,024	75,960	57,552	1,984,798
Topsail Beach	660,663	19,642	233,940	-----	65,179	2,036	31,065	21,073	1,033,598
Wallace**	See Duplin County								
Watha	2,068	-----	-----	-----	20,774	648	2,944	4,262	30,696
Perquimans									
Hertford	367,264	32,081	-----	32,520	254,683	8,797	67,802	65,559	828,707
Winfall	86,992	5,693	-----	-----	68,609	2,375	16,084	20,654	200,407
Person									
Roxboro	3,767,707	178,111	-----	37,719	964,607	37,101	646,658	266,919	5,898,822
Pitt									
Ayden	730,297	48,570	-----	-----	645,114	19,567	248,705	157,972	1,850,224
Bethel	259,749	16,560	-----	-----	234,325	7,104	49,958	60,498	628,194
Falkland	11,169	-----	-----	-----	15,750	478	2,297	2,742	32,437
Farmville	1,221,023	40,091	-----	-----	600,474	18,212	371,661	146,716	2,398,178
Fountain	96,594	318	-----	-----	74,814	2,273	5,789	19,101	198,889
Greenville	18,197,060	1,426,391	-----	-----	8,522,329	258,879	3,549,235	1,791,755	33,745,649
Grifton*	356,923	14,614	-----	-----	285,786	9,432	69,179	76,787	812,721
Grimesland	47,417	1,589	-----	-----	61,506	1,867	24,312	14,834	151,524
Simpson	67,336	-----	-----	-----	64,955	1,973	4,472	15,813	154,549
Winterville	1,124,300	50,124	-----	-----	704,478	21,594	60,550	169,491	2,130,537
Polk									
Columbus	266,922	719	21,141	16,159	132,112	4,305	41,994	38,294	521,646
Saluda*	334,295	8,135	-----	-----	75,842	-----	28,395	29,013	475,679
Tryon	849,189	15,656	-----	-----	233,344	7,595	88,249	74,198	1,268,231

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Randolph									
Archdale*	1,702,297	100,897	-----	797	1,156,312	1,215	312,451	293,392	3,567,360
Asheboro	8,733,635	359,839	-----	-----	2,761,749	-----	1,608,049	666,444	14,129,717
Franklinville	110,167	-----	-----	-----	161,403	-----	16,784	40,451	328,805
High Point**	See Guilford County								
Liberty	761,937	32,177	-----	36,916	339,495	11,439	116,295	101,069	1,399,328
Ramseur	642,577	18,493	-----	-----	201,523	-----	80,380	55,621	998,594
Randleman	1,284,506	36,436	-----	207,967	465,033	15,778	186,637	120,298	2,316,655
Seagrove	93,161	-----	-----	-----	31,209	-----	15,969	12,459	152,798
Staley	22,525	-----	-----	-----	44,153	-----	23,210	14,285	104,172
Thomasville**	See Davidson County								
Trinity	215,556	-----	-----	-----	848,135	-----	200,156	167,131	1,430,978
Richmond									
Dobbins Heights	66,765	-----	-----	-----	124,036	3,924	15,654	35,666	246,046
Ellerbe	142,000	1,456	-----	-----	135,780	4,253	45,595	46,482	375,566
Hamlet	1,418,233	11,986	-----	2,604	802,703	25,421	253,300	222,591	2,736,838
Hoffman	27,451	-----	-----	-----	84,808	2,675	10,068	32,847	157,849
Norman	-----	-----	-----	-----	9,508	297	3,782	-----	13,587
Rockingham	2,220,697	138,033	-----	82,724	1,292,626	41,004	695,943	315,774	4,786,801
Robeson									
Fairmont	489,430	20,118	-----	-----	346,166	11,007	93,024	100,596	1,060,341
Lumber Bridge	13,346	-----	-----	-----	15,790	-----	7,492	5,269	41,896
Lumberton	6,001,140	296,815	410,816	45,897	2,805,703	89,320	1,160,166	704,904	11,514,760
Marietta	-----	-----	-----	-----	21,642	-----	2,458	-----	24,100
Maxton*	488,853	5,278	-----	-----	341,490	10,770	102,092	91,374	1,039,856
McDonald	753	-----	-----	-----	16,022	-----	2,270	4,327	23,372
Orrum	-----	-----	-----	-----	10,405	-----	5,595	-----	16,000
Parkton	62,240	595	-----	-----	57,178	-----	17,015	18,579	155,607
Pembroke	530,779	18,859	-----	-----	348,971	11,426	99,424	90,401	1,099,861
Proctorville	5,955	-----	-----	-----	17,586	-----	4,065	5,949	33,555
Raynham	3,385	-----	-----	-----	9,475	-----	2,188	3,203	18,251
Red Springs*	673,508	31,361	-----	29,287	463,489	14,728	120,718	117,380	1,450,471
Rennert	3,399	-----	-----	-----	44,045	-----	5,809	11,453	64,706
Rowland	233,333	6,597	35,253	-----	152,917	4,868	33,960	48,543	515,471
St Pauls	535,450	-----	-----	19,419	287,008	2,096	81,033	78,530	1,003,537
Rockingham									
Eden	3,866,058	46,128	-----	131,775	1,810,756	67,302	661,218	540,524	7,123,761
Madison	1,863,956	42,802	-----	21,670	256,754	9,534	98,573	81,356	2,374,644
Mayodan	755,095	32,451	-----	-----	274,818	10,097	367,389	81,727	1,521,577
Reidsville	5,563,416	181,248	-----	53,769	1,648,872	61,286	932,772	490,788	8,932,152
Stoneville	450,166	-----	-----	-----	113,509	4,165	20,169	34,948	622,958
Wentworth	-----	-----	-----	-----	319,573	11,788	72,328	-----	403,689

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Rowan									
China Grove	954,172	-----	-----	1,739	470,455	16,298	196,084	118,931	1,757,680
Cleveland	257,388	2,061	-----	395	99,459	3,442	137,308	31,214	531,267
East Spencer	355,708	5,594	-----	-----	213,834	7,375	74,516	69,500	726,526
Faith	153,590	3,554	-----	328	85,628	2,963	22,817	25,677	294,557
Granite Quarry	460,537	13,009	-----	993	270,223	9,360	64,944	73,253	892,319
Kannapolis**	See Cabarrus County								
Landis	515,525	11,585	-----	1,436	369,747	12,797	221,174	99,638	1,231,903
Rockwell	342,444	13,276	-----	-----	243,779	8,450	126,508	65,096	799,553
Salisbury	11,183,211	528,876	-----	24,163	3,257,767	112,739	1,879,808	878,123	17,864,687
Spencer	868,865	12,721	-----	1,541	412,806	14,283	127,353	117,876	1,555,445
Rutherford									
Bostic	31,152	640	-----	-----	11,015	-----	25,482	12,238	80,527
Chimney Rock	36,045	-----	-----	-----	14,710	-----	9,818	-----	60,573
Ellenboro	43,980	861	-----	-----	15,494	-----	42,986	20,719	124,041
Forest City	1,181,185	75,208	-----	-----	436,008	31,856	372,469	272,661	2,369,387
Lake Lure	1,207,940	24,233	-----	10,542	396,168	4,437	80,088	68,873	1,792,281
Ruth	53,312	-----	-----	-----	21,453	-----	10,633	13,716	99,114
Rutherfordton	1,217,401	27,828	-----	90,224	479,655	17,623	294,685	151,643	2,279,060
Spindale	1,065,039	16,793	-----	-----	429,607	-----	309,183	149,019	1,969,641
Sampson									
Autryville	28,589	2,457	-----	-----	26,480	-----	9,447	11,624	78,597
Clinton	2,163,734	62,469	-----	-----	1,155,794	36,521	643,954	286,000	4,348,471
Faison**	See Duplin County								
Garland	140,145	5,324	-----	4,000	104,895	3,277	28,020	36,822	322,483
Harrells*	7,984	-----	-----	-----	25,067	-----	9,966	6,721	49,737
Newton Grove	136,976	4,717	-----	10,000	81,649	2,582	31,444	22,385	289,754
Roseboro	394,805	19,926	-----	25,000	177,560	5,685	56,117	50,815	729,909
Salemburg	64,927	6,601	-----	-----	63,305	-----	26,819	19,880	181,531
Turkey	14,820	-----	-----	-----	35,217	-----	8,366	10,597	69,000
Scotland									
East Laurinburg	-----	-----	-----	-----	-----	1,240	25,565	11,558	38,364
Gibson	95,400	12,565	-----	-----	32,511	2,460	18,050	21,124	182,110
Laurinburg	2,829,218	22,229	-----	-----	929,019	67,662	766,568	531,022	5,145,718
Maxton**	See Robeson County								
Wagram	132,585	3,292	-----	-----	44,339	3,353	22,092	31,742	237,403
Stanly									
Albemarle	5,025,748	631,708	-----	3,799	1,935,221	66,709	888,131	572,006	9,123,323
Badin	292,864	-----	-----	-----	141,369	-----	74,020	44,236	552,489
Locust*	510,495	2,025	-----	-----	301,443	-----	70,042	86,678	970,683
New London	98,945	-----	-----	-----	75,273	-----	71,817	20,115	266,150
Norwood	603,498	1,818	-----	-----	271,342	9,326	90,534	81,515	1,058,032
Oakboro	476,917	9,927	-----	-----	146,686	-----	74,803	62,132	770,465
Red Cross	25,799	-----	-----	-----	33,293	-----	-----	-----	59,092
Richfield	73,740	4,874	-----	-----	63,410	2,160	32,696	24,963	201,843
Stanfield	354,264	1,363	-----	-----	138,405	-----	49,335	40,986	584,353

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Stokes									
Danbury	16,890	-----	-----	-----	6,253	452	11,594	6,390	41,580
King*	1,601,810	21,336	-----	-----	530,100	25,000	246,325	196,838	2,621,410
Tobaccoville**	See Forsyth County								
Walnut Cove	334,724	11,267	-----	11,971	128,572	6,270	88,484	49,954	631,242
Surry									
Dobson	328,622	8,928	-----	10,247	250,716	6,202	75,472	48,658	728,845
Elkin*	1,663,326	56,690	-----	104,029	705,879	17,446	273,537	145,374	2,966,280
Mount Airy	4,332,145	72,750	100,196	158,781	1,455,318	35,962	594,795	284,106	7,034,053
Pilot Mountain	567,864	15,466	-----	-----	219,772	5,371	68,156	44,617	921,246
Swain									
Bryson City	373,465	13,119	-----	-----	211,814	6,075	68,620	52,126	725,219
Transylvania									
Brevard	2,803,996	18,859	-----	106,988	676,755	28,609	263,679	222,783	4,121,668
Rosman	65,439	843	-----	-----	17,713	2,079	19,133	13,743	118,950
Tyrrell									
Columbia	111,515	6,325	-----	-----	27,822	3,531	33,209	27,090	209,492
Union									
Fairview	41,990	-----	-----	-----	-----	-----	40,883	-----	82,873
Hemby Bridge	31,645	-----	-----	-----	4,586	-----	39,386	-----	75,617
Indian Trail	952,254	168,643	-----	-----	316,169	60,855	414,445	352,524	2,264,890
Lake Park	347,967	13,545	-----	-----	111,162	-----	51,714	78,571	602,960
Marshville	516,145	12,090	-----	-----	198,814	10,273	138,102	76,922	952,347
Marvin	86,341	-----	-----	-----	14,245	4,733	39,602	-----	144,921
Mineral Springs	41,386	-----	-----	-----	15,467	-----	126,827	-----	183,680
Monroe	10,459,332	315,486	-----	107,690	3,868,999	117,501	1,439,260	905,786	17,214,054
Stallings	996,505	68,301	-----	-----	245,648	34,289	232,920	220,000	1,797,663
Unionville	52,655	21,317	-----	-----	18,844	-----	174,744	-----	267,560
Waxhaw	739,837	28,016	-----	1,250	240,378	11,735	152,727	86,052	1,259,995
Weddington*	355,902	56,025	-----	-----	53,891	29,932	127,558	-----	623,308
Wesley Chapel	58,252	21,700	-----	-----	18,173	4,272	84,560	-----	186,957
Wingate	350,369	21,069	-----	-----	111,805	10,620	75,325	77,545	646,733
Vance									
Henderson	4,532,233	268,447	-----	43,364	1,792,045	69,249	748,888	523,773	7,978,000
Kittrell	3,861	589	-----	-----	1,552	622	6,750	6,046	19,421
Middleburg	12,503	-----	-----	-----	5,297	703	5,975	8,231	32,708

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Wake									
Apex	8,689,922	300,095	-----	40,569	3,079,876	93,003	879,174	685,629	13,768,268
Cary*	46,866,000	2,258,532	-----	243,118	14,135,318	424,793	3,965,030	2,936,836	70,829,627
Durham**	See Durham County								
Fuquay-Varina	4,164,310	80,364	-----	17,333	1,184,402	35,556	443,068	275,681	6,200,714
Garner	9,364,600	270,387	-----	36,266	2,657,746	79,549	856,261	577,184	13,841,992
Holly Springs	5,072,669	132,015	-----	20,155	1,452,508	44,383	292,370	329,802	7,343,902
Knightdale	2,109,467	79,176	-----	9,695	887,094	26,624	173,493	189,503	3,475,052
Morrisville*	7,442,721	144,534	-----	28,583	780,750	23,487	473,803	159,386	9,053,264
Raleigh	108,134,463	8,326,751	-----	590,752	40,977,418	1,223,002	14,966,747	8,264,193	182,483,326
Rolesville	358,563	1,552	-----	-----	134,560	4,034	30,464	31,132	560,305
Wake Forest*	5,818,749	183,251	-----	-----	1,853,266	55,288	446,355	386,404	8,743,312
Wendell	1,256,087	34,304	-----	5,198	628,868	18,843	142,835	140,934	2,227,070
Zebulon*	1,962,194	39,494	-----	-----	598,209	17,916	292,201	125,971	3,035,984
Warren									
Macon	12,985	-----	-----	-----	14,133	478	4,006	4,736	36,338
Norlina	181,968	4,530	-----	-----	137,852	4,682	32,128	42,482	403,642
Warrenton	278,484	14,718	-----	1,283	100,210	3,395	43,201	31,364	472,655
Washington									
Creswell	42,845	1,550	-----	-----	33,875	1,156	14,868	9,827	104,121
Plymouth	648,584	8,572	-----	-----	503,211	17,204	141,610	132,192	1,451,374
Roper	69,506	7,609	-----	-----	75,135	2,570	21,849	22,093	198,762
Watauga									
Beech Mountain*	2,070,051	27,017	133,771	240	61,752	1,321	87,014	114,027	2,495,193
Blowing Rock*	2,389,469	37,336	320,697	127,916	276,867	5,994	130,276	81,376	3,369,932
Boone	3,512,234	115,920	433,149	281,078	2,673,283	57,032	671,036	389,584	8,133,315
Seven Devils*	533,025	4,153	-----	68,056	25,478	546	12,245	25,796	669,299
Wayne									
Eureka	39,911	1,187	-----	-----	23,606	235	8,539	7,820	81,298
Fremont	208,647	7,919	-----	4,153	103,205	6,126	49,663	53,635	433,347
Goldsboro	8,984,213	480,790	263,691	43,837	4,759,776	163,095	1,861,207	1,178,677	17,735,286
Mount Olive*	1,012,624	32,972	-----	9,827	530,224	19,554	207,829	155,567	1,968,598
Pikeville	152,396	-----	-----	-----	72,746	692	34,930	26,126	286,890
Seven Springs	16,869	210	-----	-----	9,049	83	6,906	4,493	37,610
Walnut Creek	417,547	4,987	-----	-----	221,614	3,662	22,038	37,940	707,788
Wilkes									
Elkin**	See Surry County								
North Wilkesboro	2,001,995	50,399	-----	17,200	709,140	17,505	297,186	152,058	3,245,483
Ronda	50,644	169	-----	-----	79,774	1,951	16,974	20,448	169,960
Wilkesboro	1,693,177	59,516	28,293	57,200	545,769	13,466	383,511	119,556	2,900,489

TABLE 60. -Continued

Municipalities	Property tax levies [\$]	License and "meals" taxes 1 [\$]	Occupancy taxes 1 [\$]	ABC profit distribution 2 [\$]	Municipal share of local government sales taxes 3 [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 5 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Wilson									
Black Creek	113,513	68	-----	-----	40,872	3,044	5,414	22,342	185,253
Elm City	334,556	2,799	-----	482	109,779	4,856	65,941	40,005	558,418
Kenly**	See Johnston County								
Lucama	134,084	8,993	-----	-----	45,544	3,581	11,458	28,258	231,919
Saratoga	78,417	-----	-----	-----	24,667	1,617	3,792	13,208	121,701
Sharpsburg**	See Nash County								
Sims	20,688	2,052	-----	-----	6,816	546	9,667	4,805	44,574
Stantonsburg	118,976	5,623	-----	237	36,646	3,099	19,610	25,220	209,411
Wilson	12,981,873	756,988	-----	36,781	4,177,344	190,484	2,648,521	1,407,790	22,199,781
Yadkin									
Boonville	279,276	8,470	-----	-----	79,524	-----	32,506	41,791	441,567
East Bend	180,116	-----	-----	-----	60,147	-----	33,669	26,021	299,953
Jonesville	564,868	20,452	-----	-----	195,173	-----	79,602	83,824	943,919
Yadkinville	740,435	24,036	-----	-----	281,094	-----	500,984	94,301	1,640,850
Yancey									
Burnsville	622,932	30,751	-----	-----	249,198	-----	110,167	57,328	1,070,377
All reporting municipalities	1,500,740,927	89,215,846	11,565,523	15,022,799	507,785,688	17,041,309	205,166,302	130,234,131 ^a	2,476,772,525

Detail may not add to totals due to rounding.

* Municipality is located in more than one county. Total levies are shown only in the county where the largest portion of total property valuation is located.

1 License, "meals" and occupancy taxes were reported by the municipalities and are for the preceding fiscal year. "Meals" taxes in the Town of Hillsborough totaled \$166,531.

2 Compiled from the Municipal Annual Financial Information Report submitted to the Department of State Treasurer and are for the preceding fiscal year.

3 Column includes 1%, 1/2% Article 40, and 1/2% Article 42 local government sales and use taxes. Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$22,234,961.06 and Huntersville, \$1,041,655.06.

4 The incorporation of the Town of Ossipee became effective November 23, 2002. A tax rate may be set for the 2003-04 fiscal year.

5 Includes telecommunications tax distribution amount of \$55,183,726.

a Includes \$159,798 distributed to the unincorporated community of Butner in Granville County as required by G.S. 136-41.1(c).

TABLE 61. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located			
	County-wide taxes [\$]	District or township taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]
1988-1989.....	699,601,220	54,799,809	754,401,029	649,513,647	39,833,438	573,811,996	1,263,159,081	1,349,114,867	94,633,247	573,811,996	2,017,560,110
1989-1990.....	753,791,948	68,739,301	822,531,249	741,876,458	37,273,313	621,199,113	1,400,348,884	1,495,668,406	106,012,614	621,199,113	2,222,880,133
1990-1991.....	820,973,680	72,006,931	892,980,611	839,161,049	36,900,314	687,891,579	1,563,952,942	1,660,134,729	108,907,245	687,891,579	2,456,933,553
1991-1992.....	879,201,874	67,774,586	946,976,460	933,092,367	29,585,495	741,670,548	1,704,348,410	1,812,294,241	97,360,081	741,670,548	2,651,324,870
1992-1993.....	929,422,746	74,332,553	1,003,755,299	998,512,666	30,410,244	750,523,254	1,779,446,164	1,927,935,412	104,742,797	750,523,254	2,783,201,463
1993-1994.....	1,011,081,563	74,969,431	1,086,050,994	1,119,192,618	23,397,252	780,346,043	1,922,935,913	2,130,274,181	98,366,683	780,346,043	3,008,986,907
1994-1995.....	1,087,747,296	88,628,122	1,176,375,418	1,217,875,970	25,401,958	848,314,079	2,091,592,007	2,305,623,266	114,030,080	848,314,079	3,267,967,425
1995-1996.....	1,139,662,371	94,257,898	1,233,920,269	1,252,444,016	26,286,507	883,712,276	2,162,442,799	2,392,106,387	120,544,405	883,712,276	3,396,363,068
1996-1997.....	1,177,246,559	108,801,607	1,286,048,166	1,321,613,283	28,536,998	984,354,915	2,334,505,196	2,498,859,842	137,338,605	984,354,915	3,620,553,362
1997-1998.....	1,247,314,230	117,352,939	1,364,667,169	1,437,688,218	31,195,913	1,066,216,638	2,535,100,769	2,685,002,448	148,548,852	1,066,216,638	3,899,767,938
1998-1999.....	1,311,977,814	123,399,627	1,435,377,441	1,544,847,316	33,615,403	1,136,153,802	2,714,616,521	2,856,825,130	157,015,030	1,136,153,802	4,149,993,962
1999-2000.....	1,404,737,758	127,848,182	1,532,585,940	1,742,696,340	38,708,441	1,224,773,823	3,006,178,604	3,147,434,098	166,556,623	1,224,773,823	4,538,764,544
2000-2001.....	1,506,887,840	140,620,718	1,647,508,558	1,870,514,681	41,029,468	1,318,265,598	3,229,809,747	3,377,402,521	181,650,186	1,318,265,598	4,877,318,305
2001-2002.....	1,573,193,019	171,517,484	1,744,710,503	2,152,161,778	45,864,511	1,415,585,819	3,613,612,108	3,725,354,797	217,381,995	1,415,585,819	5,358,322,611
2002-2003.....	1,694,300,930	174,629,918	1,868,930,848	2,216,884,785	54,690,494	1,500,740,927	3,772,316,206	3,911,185,715	229,320,412	1,500,740,927	5,641,247,054

TABLE 62. WEIGHTED AVERAGE PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located	
	County-wide rate [\$]	District or township rate [\$]	Total rate [\$]	County-wide rate [\$]	District or township rate [\$]	Municipal rate [\$]	Total rate [\$]	County-wide rate [\$]	All jurisdictions rate [\$]
1988-1989.....	.638	.050	.689	.616	.038	.544	1.198	.628	.939
1989-1990.....	.642	.059	.701	.650	.033	.544	1.227	.646	.960
1990-1991.....	.655	.057	.712	.683	.030	.560	1.273	.669	.990
1991-1992.....	.664	.051	.715	.680	.022	.540	1.242	.672	.983
1992-1993.....	.656	.052	.708	.679	.021	.510	1.210	.668	.964
1993-1994.....	.684	.051	.735	.722	.015	.503	1.240	.703	.994
1994-1995.....	.679	.055	.735	.722	.015	.503	1.241	.701	.994
1995-1996.....	.668	.055	.723	.702	.015	.495	1.212	.685	.973
1996-1997.....	.660	.061	.721	.680	.015	.507	1.202	.671	.972
1997-1998.....	.655	.062	.717	.676	.015	.501	1.192	.666	.968
1998-1999.....	.652	.061	.714	.666	.014	.490	1.171	.660	.958
1999-2000.....	.650	.059	.709	.680	.015	.478	1.173	.666	.960
2000-2001.....	.647	.060	.707	.658	.014	.464	1.136	.653	.943
2001-2002.....	.633	.069	.702	.687	.015	.452	1.153	.663	.954
2002-2003.....	.645	.067	.712	.678	.017	.459	1.153	.663	.957

Averages were computed by dividing levy for designated location by assessed valuation for indicated jurisdiction and location.

TABLE 63 . TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA
(Assessments are as of January 1 preceding beginning of fiscal year)

Fiscal year	Real property in unincorporated areas [\$]	Real property in municipalities [\$]	Tangible personal property [\$]	Public service company property* [\$]	Grand total all property locally taxable [\$]
1988-1989.....	74,750,407,831	80,065,062,435	44,173,378,142 a	15,923,293,458	214,912,141,866
1989-1990.....	80,249,109,027	86,501,626,773	48,368,087,887	16,472,361,742	231,591,185,429
1990-1991.....	86,798,645,802	92,892,947,910	51,895,857,703	16,651,387,521	248,238,838,936
1991-1992.....	92,022,048,478	105,080,008,335	55,347,001,285	17,272,796,848	269,721,854,946
1992-1993.....	100,518,738,092	114,170,091,962	55,808,760,773	18,210,712,494	288,708,303,321
1993-1994.....	106,581,057,684	121,954,442,738	55,446,883,320 b	18,847,015,529	302,829,399,271
1994-1995.....	112,668,081,026	127,968,633,434	68,881,737,558	19,193,111,331	328,711,563,349
1995-1996.....	119,520,766,429	135,740,042,973	74,021,864,531	19,847,155,764	349,129,829,697
1996-1997.....	125,297,362,692	146,466,701,208	80,698,570,134	20,194,521,863	372,657,155,897
1997-1998.....	132,326,100,760	158,879,036,824	91,392,925,590	20,442,713,966	403,040,777,140
1998-1999.....	140,872,744,692	174,076,570,599	97,834,758,018	20,244,024,631	433,028,097,940
1999-2000.....	153,001,351,611	192,703,637,554	105,984,739,896	20,874,178,731	472,563,907,792
2000-2001.....	166,356,890,539	216,066,017,470	112,992,132,642	21,952,438,541	517,367,479,192
2001-2002.....	180,144,715,702	241,687,253,676	116,740,143,820	23,355,586,210	561,927,699,408
2002-2003.....	192,978,847,002	255,392,017,965	118,788,285,500	22,602,081,344	589,761,231,811

* Valuation of public service companies subject to appraisal by the Property Tax Division.

a For tax years beginning on or after January 1, 1988, amounts reflect the exemption of inventories from property taxes.

b Beginning in 1993-94, includes valuations of classified registered motor vehicles for which notices were issued in accordance with G. S. 105-330.5(a) on or before December 31 of each calendar year, net of releases made by that date. Amount shown for 1993-94 is understated for motor vehicles due to the law change affecting the listing of motor vehicles for property tax purposes.

TABLE 64. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
1988-1989.....	109,474,496,195	105,437,645,671	214,912,141,866
1989-1990.....	117,438,625,057	114,152,560,372	231,591,185,429
1990-1991.....	125,412,804,970	122,826,033,966	248,238,838,936
1991-1992.....	132,471,451,100	137,250,403,846	269,721,854,946
1992-1993.....	141,594,957,523	147,113,345,798	288,708,303,321
1993-1994.....	147,730,049,265	155,099,350,006	302,829,399,271
1994-1995.....	160,114,642,028	168,596,921,321	328,711,563,349
1995-1996.....	170,707,500,540	178,422,329,157	349,129,829,697
1996-1997.....	178,381,369,666	194,275,786,231	372,657,155,897
1997-1998.....	190,337,250,729	212,703,526,411	403,040,777,140
1998-1999.....	201,137,719,132	231,890,378,808	433,028,097,940
1999-2000.....	216,203,106,461	256,360,801,331	472,563,907,792
2000-2001.....	233,017,556,599	284,349,922,593	517,367,479,192
2001-2002.....	248,642,354,891	313,285,344,517	561,927,699,408
2002-2003.....	262,553,139,693	327,208,092,118	589,761,231,811

TABLE 65 . TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
1988-1989...	50,558,744	44,074,503	94,633,247
1989-1990....	54,511,684	51,500,930	106,012,614
1990-1991....	50,525,406	58,381,839	108,907,245
1991-1992....	34,474,822	62,885,259	97,360,081
1992-1993....	36,143,497	68,599,300	104,742,797
1993-1994.....	25,492,998	72,873,685	98,366,683
1994-1995.....	27,204,590	86,825,490	114,030,080
1995-1996....	29,157,381	91,387,024	120,544,405
1996-1997....	30,678,372	106,660,233	137,338,605
1997-1998.....	31,337,967	117,210,885	148,548,852
1998-1999.....	33,980,850	123,034,180	157,015,030
1999-2000.....	36,760,336	129,796,287	166,556,623
2000-2001.....	40,694,817	140,955,369	181,650,186
2001-2002....	44,969,224	172,412,771	217,381,995
2002-2003....	48,670,113	180,650,299	229,320,412

**TABLE 66 . VALUATION OF PROPERTY OF UTILITY COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2002-2003**

Counties	Electric power companies			Electric membership corporations: Total valuation 1 [\$]	Gas companies: Total valuation 2 [\$]	Telephone companies			Gas pipeline companies: Total valuation 3 [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]		
Alamance	107,584,059	914,700	108,498,759	7,774,719	33,898,085	93,206,633	16,200	93,222,833	20,987,234	264,381,630
Alexander	22,039,088	-----	22,039,088	13,106,000	622,438	15,120,603	-----	15,120,603	-----	50,888,129
Alleghany	765,776	-----	765,776	22,299,494	-----	966,708	-----	966,708	-----	24,031,978
Anson	20,469,328	1,176,000	21,645,328	13,735,749	9,046,396	18,820,104	-----	18,820,104	9,182	63,256,759
Ashe	-----	-----	-----	30,755,063	-----	2,886,783	-----	2,886,783	1,404,472	35,046,318
Avery	1,207,395	-----	1,207,395	15,161,803	583,294	9,561,838	-----	9,561,838	-----	26,514,330
Beaufort	16,106,261	14,972	16,121,233	22,457,058	2,699,581	17,645,410	-----	17,645,410	-----	58,923,282
Bertie	8,007,660	3,420	8,011,080	7,092,685	307,413	9,844,165	-----	9,844,165	-----	25,255,343
Bladen	13,560,108	405,000	13,965,108	27,259,684	3,128,107	8,517,532	-----	8,517,532	-----	52,870,431
Brunswick	1,018,656,688	5,315,900	1,023,972,588	83,993,117	3,913,766	22,824,483	-----	22,824,483	-----	1,134,703,954
Buncombe	259,621,215	7,335,900	266,957,115	12,403,854	34,601,446	136,339,930	555,500	136,895,430	-----	450,857,845
Burke	53,244,553	598,863	53,843,416	27,187,258	13,076,131	37,006,807	-----	37,006,807	-----	131,113,612
Cabarrus	64,533,194	-----	64,533,194	8,638,165	33,467,606	97,804,431	-----	97,804,431	7,251,748	211,695,144
Caldwell	49,640,728	427,064	50,067,792	31,448,800	8,657,738	35,264,517	-----	35,264,517	-----	125,438,847
Camden	3,248,086	-----	3,248,086	2,163,368	-----	3,010,509	-----	3,010,509	-----	8,421,963
Carteret	26,635,657	80,600	26,716,257	34,187,921	-----	30,922,289	7,290	30,929,579	-----	91,833,757
Caswell	14,276,101	243,200	14,519,301	7,211,278	1,224,550	15,636,448	-----	15,636,448	1,174,535	39,766,112
Catawba	341,928,825	3,092,499	345,021,324	10,165,866	33,581,173	86,110,084	-----	86,110,084	1,299,257	476,177,704
Chatham	123,832,279	71,400	123,903,679	14,347,226	10,734,706	29,525,037	-----	29,525,037	17,799,607	196,310,255
Cherokee	11,584,076	-----	11,584,076	6,022,028	-----	14,732,593	-----	14,732,593	-----	32,338,697
Chowan	4,795,695	8,274	4,803,969	2,658,532	435,077	4,716,394	-----	4,716,394	-----	12,613,972
Clay	1,066,208	-----	1,066,208	8,076,328	-----	7,283,850	-----	7,283,850	-----	16,426,386
Cleveland	126,477,625	297,497	126,775,122	12,471,234	1,823,904	47,491,454	-----	47,491,454	7,441,281	196,002,995
Columbus	24,495,373	-----	24,495,373	31,647,517	2,286,518	19,116,222	-----	19,116,222	-----	77,545,630
Craven	33,192,347	6,698	33,199,045	9,971,874	5,665,487	40,862,863	1,000	40,863,863	-----	89,700,269
Cumberland	67,683,003	299,500	67,982,503	38,932,390	45,553,701	139,687,133	-----	139,687,133	820,496	292,976,223
Currituck	34,251,530	40,400	34,291,930	87,721	595,427	7,615,585	-----	7,615,585	-----	42,590,663
Dare	43,778,388	12,400	43,790,788	6,002,375	-----	15,308,135	-----	15,308,135	-----	65,101,298
Davidson	61,324,606	2,655,656	63,980,262	47,459,889	5,241,477	132,477,516	-----	132,477,516	42,969,916	292,129,060
Davie	22,518,588	5,841,800	28,360,388	17,498,223	2,880,224	7,435,385	-----	7,435,385	8,261,741	64,435,961
Duplin	20,171,284	-----	20,171,284	31,615,067	3,668,264	16,298,529	46,600	16,345,129	-----	71,799,744
Durham	170,097,782	234,500	170,332,282	12,019,369	44,403,465	314,137,469	-----	314,137,469	-----	540,892,585
Edgecombe	8,708,688	31,261	8,739,949	19,714,128	5,570,362	91,334,201	-----	91,334,201	-----	125,358,640
Forsyth	225,506,896	4,638,100	230,144,996	5,418,583	81,827,096	219,786,562	-----	219,786,562	2,796,105	539,973,342
Franklin	17,151,375	14,630	17,166,005	18,059,407	1,422,815	36,000,230	-----	36,000,230	-----	72,648,457
Gaston	336,153,753	1,407,251	337,561,004	25,464,720	60,442,998	87,560,341	-----	87,560,341	22,018,926	533,047,989
Gates	5,723,044	62,410	5,785,454	4,364,329	2,200,875	6,295,516	-----	6,295,516	-----	18,646,174
Graham	10,282,272	-----	10,282,272	-----	-----	6,184,665	-----	6,184,665	-----	16,466,937
Granville	26,778,631	-----	26,778,631	18,644,502	6,998,282	22,742,014	-----	22,742,014	-----	75,163,429
Greene	1,773,292	-----	1,773,292	9,972,459	1,278,906	4,475,827	-----	4,475,827	-----	17,500,484

TABLE 66. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation 1 [\$]	Gas companies: Total valuation 2 [\$]	Telephone companies			Gas pipeline companies: Total valuation 3 [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]		
Guilford	278,149,646	1,675,015	279,824,661	2,134,681	104,250,617	378,562,588	110,700	378,673,288	79,386,614	844,269,861
Halifax	60,236,195	333,319	60,569,514	16,499,744	4,936,999	22,838,626	-----	22,838,626	-----	104,844,883
Harnett	46,682,365	-----	46,682,365	29,253,817	3,872,518	33,001,283	-----	33,001,283	676,305	113,486,288
Haywood	48,184,358	64,200	48,248,558	24,387,563	3,252,177	31,587,821	-----	31,587,821	-----	107,476,119
Henderson	81,827,372	557,400	82,384,772	-----	24,669,147	45,397,968	-----	45,397,968	-----	152,451,887
Hertford	17,799,475	1,264	17,800,739	2,933,209	3,866,554	12,381,612	55,600	12,437,212	380,838	37,418,552
Hoke	10,058,294	-----	10,058,294	16,752,840	1,357,953	11,759,862	-----	11,759,862	-----	39,928,949
Hyde	62,273	-----	62,273	7,254,359	-----	2,448,464	-----	2,448,464	-----	9,765,096
Iredell	89,105,782	224,382	89,330,164	48,158,782	26,410,764	64,740,288	-----	64,740,288	21,200,927	249,840,925
Jackson	65,961,524	780,500	66,742,024	3,946,450	-----	30,005,228	2,400	30,007,628	-----	100,696,102
Johnston	45,390,525	30,300	45,420,825	7,938,794	34,526,951	35,419,019	-----	35,419,019	3,619,490	126,925,079
Jones	5,362,702	-----	5,362,702	15,104,602	-----	4,841,480	-----	4,841,480	-----	25,308,784
Lee	22,427,596	99,050	22,526,646	8,765,531	6,028,279	33,507,218	-----	33,507,218	503,856	71,331,530
Lenoir	21,705,730	464,498	22,170,228	6,288,845	7,015,089	25,346,749	-----	25,346,749	-----	60,820,911
Lincoln	279,920,357	8,349	279,928,706	28,213,809	4,766,493	33,144,938	-----	33,144,938	7,318,244	353,372,190
Macon	72,154,386	982,450	73,136,836	4,644,661	6,096,859	24,808,317	-----	24,808,317	-----	108,686,673
Madison	9,512,545	1,538,400	11,050,945	14,878,807	1,093,008	9,678,559	-----	9,678,559	-----	36,701,319
Martin	25,744,386	18,461	25,762,847	5,366,849	325,220	15,904,499	-----	15,904,499	-----	47,359,415
McDowell	28,734,193	27,030	28,761,223	7,733,214	2,908,067	18,112,678	-----	18,112,678	-----	57,515,182
Mecklenburg	1,774,309,292	1,734,919	1,776,044,211	22,526,779	260,381,531	775,806,507	50,430	775,856,937	38,208,780	2,873,018,238
Mitchell	9,531,302	-----	9,531,302	9,448,261	1,087,900	12,858,975	-----	12,858,975	-----	32,926,438
Montgomery	21,500,227	280,510	21,780,737	8,691,095	461,128	11,198,001	-----	11,198,001	-----	42,130,961
Moore	48,766,112	-----	48,766,112	17,392,365	2,555,109	31,039,744	12,130	31,051,874	601,607	100,367,067
Nash	33,473,521	5,700	33,479,221	1,384,925	1,321,604	37,649,318	-----	37,649,318	-----	73,835,068
New Hanover	226,557,912	2,270,700	228,828,612	-----	16,548,851	109,264,658	-----	109,264,658	-----	354,642,121
Northampton	49,039,786	49,600	49,089,386	6,711,592	3,098,791	8,536,363	-----	8,536,363	1,216,726	68,652,858
Onslow	25,258,149	3,380	25,261,529	75,316,263	2,099,235	48,158,758	-----	48,158,758	-----	150,835,785
Orange	76,219,612	-----	76,219,612	42,368,841	15,277,512	65,215,151	-----	65,215,151	10,615,428	209,696,544
Pamlico	3,874,817	-----	3,874,817	11,839,977	-----	5,643,359	-----	5,643,359	-----	21,358,153
Pasquotank	7,089,827	11,623	7,101,450	3,264,968	104,528	12,191,798	-----	12,191,798	-----	22,662,744
Pender	13,345,322	-----	13,345,322	18,415,834	101,515	15,669,222	-----	15,669,222	-----	47,531,893
Perquimans	6,189,921	8,274	6,198,195	9,156,619	-----	5,269,150	-----	5,269,150	-----	20,623,964
Person	633,971,559	14,140,900	648,112,459	14,155,557	9,853,635	21,739,833	-----	21,739,833	91,115	693,952,599
Pitt	8,266,357	11,252	8,277,609	9,496,065	4,184,765	56,783,501	-----	56,783,501	-----	78,741,940
Polk	15,239,814	-----	15,239,814	9,196,141	7,089,854	15,418,113	-----	15,418,113	361,007	47,304,929
Randolph	74,591,981	-----	74,591,981	47,449,560	18,060,274	71,444,733	15,300	71,460,033	-----	211,561,848
Richmond	234,792,432	757,300	235,549,732	10,619,415	17,170,719	39,375,939	-----	39,375,939	721,329	303,437,134
Robeson	60,777,034	44,798	60,821,832	35,109,483	7,988,511	39,436,676	9,205	39,445,881	-----	143,365,707
Rockingham	160,746,288	4,404,700	165,150,988	8,735,183	17,684,433	53,645,417	-----	53,645,417	37,541,060	282,757,081
Rowan	226,431,018	160,019,803	386,450,821	6,398,403	26,716,209	69,308,695	-----	69,308,695	30,993,006	519,867,134

TABLE 66. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation 1 [\$]	Gas companies: Total valuation 2 [\$]	Telephone companies			Gas pipeline companies: Total valuation 3 [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]		
Rutherford	160,224,700	24,000	160,248,700	18,262,390	5,942,956	34,817,285	-----	34,817,285	-----	219,271,331
Sampson	18,036,885	468,000	18,504,885	26,931,635	2,438,469	10,871,741	-----	10,871,741	-----	58,746,730
Scotland	15,766,323	-----	15,766,323	8,239,014	3,433,504	27,947,473	-----	27,947,473	-----	55,386,314
Stanly	27,983,278	129,670	28,112,948	18,595,494	11,121,367	24,883,282	-----	24,883,282	-----	82,713,091
Stokes	249,204,618	455,800	249,660,418	13,238,524	158,156	21,107,014	-----	21,107,014	-----	284,164,112
Surry	51,788,171	16,800	51,804,971	24,078,584	-----	36,788,598	-----	36,788,598	17,068,951	129,741,104
Swain	11,113,035	16,430	11,129,465	-----	-----	10,852,231	-----	10,852,231	-----	21,981,696
Transylvania	33,755,743	2,986,060	36,741,803	10,769,678	2,685,814	35,981,436	-----	35,981,436	-----	86,178,731
Tyrrell	4,533,189	-----	4,533,189	-----	-----	1,384,357	-----	1,384,357	-----	5,917,546
Union	50,893,566	23,090	50,916,656	54,732,629	23,446,950	78,005,687	64,600	78,070,287	-----	207,166,522
Vance	24,690,859	12,750	24,703,609	2,648,572	4,427,550	22,496,459	-----	22,496,459	-----	54,276,190
Wake	2,352,841,121	14,489,670	2,367,330,791	28,726,751	132,536,303	724,009,534	-----	724,009,534	39,268,836	3,291,872,215
Warren	10,412,047	17,100	10,429,147	11,728,890	8,400	12,907,861	-----	12,907,861	2,505,100	37,579,398
Washington	9,490,145	-----	9,490,145	1,641,468	-----	4,810,488	-----	4,810,488	-----	15,942,101
Watauga	-----	-----	-----	40,151,331	-----	19,492,605	-----	19,492,605	6,709,720	66,353,656
Wayne	171,171,841	73,700	171,245,541	13,935,078	11,895,406	42,460,182	-----	42,460,182	-----	239,536,207
Wilkes	59,740,098	117,830	59,857,928	17,559,885	-----	20,601,356	-----	20,601,356	23,053,361	121,072,530
Wilson	7,645,119	6,698	7,651,817	763,255	3,547,848	29,091,203	105,800	29,197,003	-----	41,159,923
Yadkin	31,899,820	-----	31,899,820	11,455,209	-----	4,409,757	-----	4,409,757	15,351,233	63,116,019
Yancey	10,871,608	-----	10,871,608	17,834,986	323,670	13,253,577	-----	13,253,577	-----	42,283,841
All counties	11,619,925,610	244,615,570	11,864,541,180	1,656,717,039	1,310,966,500	5,427,870,029	1,052,755	5,428,922,784	471,628,033	20,732,775,536

System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

- 1 Electric Membership Corporations.** System valuation and total valuation are the same in eighty seven counties. Non-system valuation for the other thirteen counties are as follows: Alleghany, \$979,600; Avery, \$18,100; Brunswick, \$511,240; Columbus, \$535,900; Craven, \$6,500; Gaston, \$59,600; Haywood, \$300,800; Moore, \$2,250; Onslow, \$500; Pamlico, \$23,600; Pitt, \$171,200; Rutherford \$147,200; Yancey, \$241,830.
- 2 Gas Companies.** System valuation and total valuation are the same in ninety counties. Non-system valuation for the other ten counties are as follows: Cumberland, \$1,259,480; Granville, \$4,800; Henderson, \$35,600; Iredell, \$659,900; Lee, \$5,600; McDowell, \$14,200; Pasquotank, \$25,500; Rockingham, \$64,500; Rowan, \$75,000; Rutherford, \$10,700; Warren, \$8,400.
- 3 Gas Pipeline Companies.** System valuation and total valuation are the same in ninety two counties. Non-system valuation for the other eight counties are as follows: Alamance, \$44,000; Cabarrus, \$113,800; Chatham, \$66,900; Guilford, \$695,560; Harnett, \$6,100; Mecklenburg, \$312,380; Rockingham, \$44,300; Wake, \$81,250.

**TABLE 67. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2002-2003**

Counties	Railroad property			Airline companies: System valuation ¹ [\$]	Busline companies: System valuation ¹ [\$]	Motor freight carriers: Total valuation ¹ [\$]	Total transportation company valuation [\$]	Counties	Railroad property			Airline companies: System valuation ¹ [\$]	Busline companies: System valuation ¹ [\$]	Motor freight carriers: Total valuation ¹ [\$]	Total transportation company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	100% valuation [\$]				
Alamance	3,638,687	45,400	3,684,087	-----	483,581	-----	4,167,668	Guilford	22,856,960	1,924,660	24,781,620	86,202,891	2,257,156	57,506,383	170,748,050
Alexander	1,049,989	1,004,700	2,054,689	-----	-----	-----	2,054,689	Halifax	11,060,851	396,910	11,457,761	-----	555,716	897,885	12,911,362
Alleghany	-----	-----	-----	-----	1,366	-----	1,366	Harnett	6,376,213	396,100	6,772,313	-----	236,098	-----	7,008,411
Anson	12,116,179	32,800	12,148,979	-----	89,959	-----	12,238,938	Haywood	2,443,679	-----	2,443,679	-----	548,576	-----	2,992,255
Ashe	-----	-----	-----	-----	3,398	-----	3,398	Henderson	4,986,175	13,600	4,999,775	-----	245,780	4,787,553	10,033,108
Avery	-----	-----	-----	-----	1,282	-----	1,282	Hertford	510,389	48,250	558,639	-----	58,136	-----	616,775
Beaufort	8,311,926	329,000	8,640,926	-----	55,717	677,906	9,374,549	Hoke	1,728,609	-----	1,728,609	-----	107,005	188,055	2,023,669
Bertie	451,078	77,100	528,178	-----	83,733	-----	611,911	Hyde	-----	-----	-----	-----	-----	-----	-----
Bladen	7,684,388	126,470	7,810,858	-----	43,168	-----	7,854,026	Iredell	7,942,520	493,750	8,436,270	-----	553,664	7,906,374	16,896,308
Brunswick	4,333,985	25,000	4,358,985	-----	180,288	3,005,449	7,544,722	Jackson	2,494,064	12,000	2,506,064	-----	15,029	217,039	2,738,132
Buncombe	19,008,518	606,900	19,615,418	9,706,508	493,984	8,517,337	38,333,247	Johnston	16,365,166	130,800	16,495,966	-----	896,597	5,372,369	22,764,932
Burke	8,966,701	8,880	8,975,581	245,711	293,037	2,311,345	11,825,674	Jones	405,976	-----	405,976	-----	131,066	-----	537,042
Cabarrus	8,262,453	387,140	8,649,593	-----	728,793	16,306,927	25,685,313	Lee	4,943,591	369,952	5,313,543	-----	51,921	374,718	5,740,182
Caldwell	-----	70,800	70,800	-----	91,170	16,709,571	16,871,541	Lenoir	2,751,230	85,800	2,837,030	42,249	164,493	4,749,225	7,792,997
Camden	319,109	-----	319,109	-----	7,888	-----	326,997	Lincoln	5,603,624	293,822	5,897,446	3,026	277,101	-----	6,177,573
Carteret	2,776,337	2,415,600	5,191,937	-----	105,067	-----	5,297,004	Macon	164,000	-----	164,000	-----	-----	202,610	366,610
Caswell	2,951,216	184,500	3,135,716	-----	249,735	-----	3,385,451	Madison	4,542,133	5,100	4,547,233	-----	-----	-----	4,547,233
Catawba	7,635,888	217,030	7,852,918	67,136	742,749	24,326,409	32,989,212	Martin	1,559,019	288,920	1,847,939	-----	59,377	-----	1,907,316
Chatham	4,160,037	262,000	4,422,037	-----	80,454	-----	4,502,491	McDowell	21,105,402	119,850	21,225,252	-----	268,036	857,403	22,350,691
Cherokee	472,689	-----	472,689	-----	472,689	-----	472,689	Mecklenburg	38,159,423	11,623,990	49,783,413	415,213,894	2,172,174	93,785,095	560,954,576
Chowan	267,416	-----	267,416	-----	9,217	205,055	481,688	Mitchell	16,663,430	18,834	16,682,264	-----	-----	2,884,816	19,567,080
Clay	-----	-----	-----	-----	-----	-----	-----	Montgomery	1,547,856	-----	1,547,856	-----	80,499	-----	1,628,355
Cleveland	10,480,397	452,100	10,932,497	-----	267,196	661,528	11,861,221	Moore	3,529,896	96,650	3,626,546	301,485	62,588	2,373,482	6,364,101
Columbus	2,883,639	327,700	3,211,339	-----	7,319	-----	3,218,658	Nash	8,020,743	140,300	8,161,043	18,867	670,628	2,473,176	11,323,714
Craven	7,389,125	402,450	7,791,575	5,572,958	208,681	1,048,637	14,621,851	New Hanover	3,785,957	775,500	4,561,457	9,009,302	125,492	15,702,189	29,398,440
Cumberland	17,907,522	1,274,933	19,182,455	6,190,703	802,359	9,095,441	35,270,958	Northampton	8,286,146	18,750	8,304,896	-----	196,534	-----	8,501,430
Currituck	807,794	-----	807,794	-----	-----	-----	807,794	Onslow	-----	500,920	500,920	1,143,396	1,327,638	778,576	3,750,530
Dare	-----	-----	-----	-----	18,568	98,197	116,765	Orange	4,400,790	355,200	4,755,990	-----	556,251	967,828	6,280,069
Davidson	31,486,237	925,070	32,411,307	-----	625,733	14,670,270	47,707,310	Pamlico	255	6,400	6,655	-----	53,390	-----	60,045
Davie	1,941,330	87,000	2,028,330	-----	356,565	-----	2,384,895	Pasquotank	677,366	-----	677,366	-----	21,962	608,390	1,307,718
Duplin	2,972,778	-----	2,972,778	-----	329,148	-----	3,301,926	Pender	-----	31,400	31,400	-----	173,605	-----	205,005
Durham	5,699,224	3,008,350	8,707,574	-----	917,793	5,105,092	14,730,459	Perquimans	986,632	-----	986,632	-----	22,866	22,376	1,031,874
Edgecombe	13,808,207	1,184,670	14,992,877	-----	128,329	288,984	15,410,190	Person	1,574,463	105,500	1,679,963	-----	2,835	-----	1,682,798
Forsyth	16,622,885	1,857,180	18,480,065	38,818	1,470,488	27,884,562	47,873,933	Pitt	5,053,938	400,260	5,454,198	1,282,959	86,324	3,141,515	9,964,996
Franklin	919,327	184,500	1,103,827	-----	33,141	-----	1,136,968	Polk	2,038,315	-----	2,038,315	-----	76,114	-----	2,114,429
Gaston	14,639,229	323,560	14,962,789	-----	1,148,656	1,845,020	17,956,465	Randolph	3,936,815	369,100	4,305,915	-----	388,130	4,958,026	9,652,071
Gates	-----	-----	-----	-----	55,761	-----	55,761	Richmond	14,567,266	131,700	14,698,966	-----	112,216	131,821	14,943,003
Graham	-----	-----	-----	-----	-----	-----	-----	Robeson	23,555,573	293,860	23,849,433	-----	632,841	1,130,553	25,612,827
Granville	3,713,782	191,150	3,904,932	-----	317,488	1,743,403	5,965,823	Rockingham	11,478,329	104,340	11,582,669	-----	383,757	3,263,203	15,229,629
Greene	583,623	-----	583,623	-----	54,300	-----	637,923	Rowan	18,398,626	394,230	18,792,856	-----	610,072	3,765,221	23,168,149

TABLE 67.- Continued

Counties	Railroad property			Airline companies: System valuation ¹ [\$]	Busline companies: System valuation ¹ [\$]	Motor freight carriers: Total valuation ¹ [\$]	Total transportation company valuation [\$]	Counties	Railroad property			Airline companies: System valuation 1 [\$]	Busline companies: System valuation 1 [\$]	Motor freight carriers: Total valuation 1 [\$]	Total transportation company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]				
Rutherford	15,445,715	611,300	16,057,015	-----	142,000	6,980,378	23,179,393	Vance	1,789,921	453,350	2,243,271	-----	291,281	1,589,863	4,124,415
Sampson	224,870	135,300	360,170	-----	153,482	4,547,678	5,061,330	Wake	17,298,566	4,167,210	21,465,776	231,246,354	930,687	18,532,462	272,175,279
Scotland	6,291,896	52,260	6,344,156	-----	100,671	-----	6,444,827	Warren	409,007	192,400	601,407	-----	194,580	379,962	1,175,949
Stanly	4,781,340	-----	4,781,340	-----	24,203	-----	4,805,543	Washington	2,008,571	30,100	2,038,671	-----	8,322	-----	2,046,993
Stokes	4,692,557	462,400	5,154,957	-----	180,438	-----	5,335,395	Watauga	-----	-----	-----	-----	96,712	1,287,773	1,384,485
Surry	4,707,605	-----	4,707,605	-----	248,709	20,245,708	25,202,022	Wayne	5,017,256	237,400	5,254,656	24,231	185,672	2,153,683	7,618,242
Swain	1,441,203	-----	1,441,203	-----	7,297	-----	1,448,500	Wilkes	1,610,184	-----	1,610,184	-----	46,717	462,603	2,119,504
Transylvania	846,669	297,100	1,143,769	-----	-----	-----	1,143,769	Wilson	15,820,568	278,400	16,098,968	-----	462,990	9,666,498	26,228,456
Tyrrell	-----	-----	-----	-----	7,374	-----	7,374	Yadkin	-----	-----	-----	-----	95,194	4,073,649	4,168,843
Union	14,308,238	25,410	14,333,648	-----	90,106	887,479	15,311,233	Yancey	2,256,965	91,050	2,348,015	-----	-----	-----	2,348,015
								All counties	607,714,246	42,992,111	650,706,357	766,310,488	27,934,213	424,354,750	1,869,305,808

System valuation means the real property and tangible personal property used by a public service company in its public service activities.

Non-system valuation means the real and personal property owned by a public service company but not used in its public service activities.

¹ Airline Companies, Busline Companies, and Motor Freight Companies. System valuation and total valuation are the same in all 100 counties.

**TABLE 68. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2002-2003**

County	Public service valuation [\$]	Total county valuation [\$]	% of total county value	County	Public service valuation [\$]	Total county valuation [\$]	% of total county value	County	Public service valuation [\$]	Total county valuation [\$]	% of total county value
Alamance	268,549,298	9,339,502,625	2.88%	Hertford	38,035,327	930,206,053	4.09%	Vance	58,400,605	2,030,717,325	2.88%
Alexander	52,942,818	1,972,414,251	2.68%	Hoke	41,952,618	1,275,919,099	3.29%	Wake	3,564,047,494	65,697,496,871	5.42%
Alleghany	24,033,344	1,020,686,225	2.35%	Hyde	9,765,096	418,119,818	2.34%	Warren	38,755,347	1,263,101,092	3.07%
Anson	75,495,697	1,242,774,088	6.07%	Iredell	266,737,233	11,062,717,828	2.41%	Washington	17,989,094	532,966,299	3.38%
Ashe	35,049,716	1,829,513,832	1.92%	Jackson	103,434,234	3,618,148,524	2.86%	Watauga	67,738,141	5,298,416,031	1.28%
Avery	26,515,612	2,277,373,087	1.16%	Johnston	149,690,011	6,408,403,724	2.34%	Wayne	247,154,449	4,370,544,711	5.66%
Beaufort	68,297,831	3,270,778,417	2.09%	Jones	25,845,826	497,727,159	5.19%	Wilkes	123,192,034	3,826,595,877	3.22%
Bertie	25,867,254	819,329,239	3.16%	Lee	77,071,712	3,022,898,185	2.55%	Wilson	67,388,379	4,747,388,176	1.42%
Bladen	60,724,457	1,743,751,260	3.48%	Lenoir	68,613,908	3,165,272,289	2.17%	Yadkin	67,284,862	2,154,388,023	3.12%
Brunswick	1,142,248,676	10,869,982,673	10.51%	Lincoln	359,549,763	4,535,946,922	7.93%	Yancey	44,631,856	1,387,867,284	3.22%
Buncombe	489,191,092	17,094,857,291	2.86%	Macon	109,053,283	3,979,408,946	2.74%	All counties	22,602,081,344	589,761,231,811	3.83%
Burke	142,939,286	4,933,961,617	2.90%	Madison	41,248,552	865,030,766	4.77%				
Cabarrus	237,380,457	11,505,730,561	2.06%	Martin	49,266,731	1,516,184,077	3.25%				
Caldwell	142,310,388	4,229,803,653	3.36%	McDowell	79,865,873	1,833,672,768	4.36%				
Camden	8,748,960	429,567,997	2.04%	Mecklenburg	3,433,972,814	69,004,302,709	4.98%				
Carteret	97,130,761	7,330,795,475	1.32%	Mitchell	52,493,518	1,084,783,547	4.84%				
Caswell	43,151,563	1,067,979,436	4.04%	Montgomery	43,759,316	1,646,159,088	2.66%				
Catawba	509,166,916	11,577,580,118	4.40%	Moore	106,731,168	5,456,186,010	1.96%				
Chatham	200,812,746	4,613,386,409	4.35%	Nash	85,158,782	5,155,990,005	1.65%				
Cherokee	32,811,386	1,374,548,254	2.39%	New Hanover	384,040,561	16,988,994,437	2.26%				
Chowan	13,095,660	783,623,172	1.67%	Northampton	77,154,288	1,139,215,951	6.77%				
Clay	16,426,386	1,100,453,596	1.49%	Onslow	154,586,315	5,670,813,513	2.73%				
Cleveland	207,864,216	5,010,845,799	4.15%	Orange	215,976,613	9,475,373,019	2.28%				
Columbus	80,764,288	2,510,912,154	3.22%	Pamlico	21,418,198	865,964,365	2.47%				
Craven	104,322,120	5,401,986,688	1.93%	Pasquotank	23,970,462	1,456,734,663	1.65%				
Cumberland	328,247,181	12,824,467,148	2.56%	Pender	47,736,898	2,431,084,849	1.96%				
Currituck	43,398,457	2,548,717,557	1.70%	Perquimans	21,655,838	735,355,429	2.94%				
Dare	65,218,063	5,541,113,374	1.18%	Person	695,635,397	3,020,929,049	23.03%				
Davidson	339,836,370	9,371,378,845	3.63%	Pitt	88,706,936	6,528,652,540	1.36%				
Davie	66,820,856	2,851,886,714	2.34%	Polk	49,419,358	1,587,917,970	3.11%				
Duplin	75,101,670	2,652,532,746	2.83%	Randolph	221,213,919	8,333,819,683	2.65%				
Durham	555,623,044	19,474,899,616	2.85%	Richmond	318,380,137	1,955,228,966	16.28%				
Edgecombe	140,768,830	2,446,958,666	5.75%	Robeson	168,978,534	3,698,836,651	4.57%				
Forsyth	587,847,275	24,475,349,337	2.40%	Rockingham	297,986,710	5,242,274,077	5.68%				
Franklin	73,785,425	2,374,165,684	3.11%	Rowan	543,035,283	8,113,653,722	6.69%				
Gaston	551,004,454	10,126,721,337	5.44%	Rutherford	242,450,724	3,882,380,208	6.24%				
Gates	18,701,935	477,082,506	3.92%	Sampson	63,808,060	2,519,747,414	2.53%				
Graham	16,466,937	634,429,349	2.60%	Scotland	61,831,141	1,630,421,370	3.79%				
Granville	81,129,252	2,787,692,943	2.91%	Stanly	87,518,634	3,522,908,510	2.48%				
Greene	18,138,407	684,408,130	2.65%	Stokes	289,499,507	2,460,817,279	11.76%				
Guilford	1,015,017,911	31,894,214,558	3.18%	Surry	154,943,126	4,141,289,281	3.74%				
Halifax	117,756,245	2,645,787,877	4.45%	Swain	23,430,196	530,008,544	4.42%				
Harnett	120,494,699	3,709,507,371	3.25%	Transylvania	87,322,500	3,585,902,607	2.44%				
Haywood	110,468,374	4,585,590,848	2.41%	Tyrrell	5,924,920	218,820,482	2.71%				
Henderson	162,484,995	7,532,686,986	2.16%	Union	222,477,755	10,245,798,517	2.17%				

TABLE 69. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2003-2004

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Alamance	2001	.52		3%					Bertie	1996	.89						
Alamance			.24						Askewville			.15					
* Burlington			.50						Aulander			.81					
Elon			.37						Colerain			.47					
* Gibsonville			.515						Kelford			.36					
Graham			.48						Lewiston-Woodville			.35					
Greenlevel			.25						Powellsville			.30					
Haw River			.45						Roxobel			.36					
* Mebane			.47						Windsor			.20					
Ossipee			.05														
Swepsonville									Bladen	1999	.8425						
Alexander	2002	.465							Bladenboro			.59					
Taylorsville			.37						Clarkton			.57					
Alleghany	1999	.55		3%					Dublin			.49					
Sparta			.20						East Arcadia			.48					
Anson	2002	.776		3%					Elizabethtown			.685					
Ansonville			.25						Tar Heel			.30					
Lilesville			.48						White Lake			.47					
McFarlan			.24						Brunswick	1999	.5925		1%				
Morven			.42						Bald Head Island			.465		6%			
Peachland			.30						Belville			.15					
Polkton			.25						Boiling Spring Lakes			.25					
Wadesboro			.53						Bolivia			.06					
Ashe	1998	.58							Calabash			.10					
Jefferson			.35						Carolina Shores			.08					
Lansing			.46						Caswell Beach			.21		5%			
West Jefferson			.52						Holden Beach			.18		5%			
Avery	2002	.53							Leland			.18					
Banner Elk			.51		6%				Navassa			.25					
* Beech Mountain			.625		6%				Northwest			.20					
Crossnore			.24						Oak Island			.365		5%			
Elk Park			.32						Ocean Isle Beach			.16		3%			
Grandfather Village			...						Sandy Creek			.35					
Newland			.33						Shalotte			.29		3%			
* Seven Devils			.58						Southport			.33		3%			
Sugar Mountain			.52		6%				St. James			.07					
Beaufort	2002	.60							Sunset Beach			.12		5%			
Aurora			.45						Varnamtown			.05					
Bath			.25						Buncombe	2002	.59		4%				
Belhaven			.52						Asheville			.53					
Chocowinity			.35						Biltmore Forest			.36					
Pantego			.16						Black Mountain			.385					
Washington			.55		6%				Montreat			.35					
Washington Park			.24						Weaverville			.43					
									Woodfin			.285					

TABLE 69. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [%]	Municipal [%]	County [\$]	Municipal [\$]	County [%]	Municipal [%]		County [%]	Municipal [%]	County [%]
Burke	2001	.59		3%					Catawba	2003	.48						
Connelly Springs			.05						Brookford			.52					
Drexel			.38						Catawba			.48					
Glen Alpine			.27						Claremont			.45	4%				
* Hickory			.50		5%				Conover			.36					
Hildebran			.15						* Hickory			.50	5%				
* Long View			.40						* Long View			.40					
Morganton			.46						Maiden			.38					
* Rhodhiss			.55						Newton			.44					
Rutherford College			.10						Chatham	2001	.6464		3%				
Valdese			.40						* Cary			.42					
Cabarrus	1999	.56		5%					Goldston			.12					
Concord			.45						Pittsboro			.43					
Harrisburg			.135						Siler City			.41					
* Kannapolis			.53						Cherokee	1996	.57		3%				
* Locust:			.44						Andrews			.57					
Midland			.15						Murphy			.51					
Mount Pleasant			.42						Chowan	1998	.69		3%				
* Stanfield			.38						Edenton			.42					1%
Caldwell	2001	.5839		3%					Clay	2002	.40		3%				
* Blowing Rock			.295		3%				Hayesville			.33					
Cajah Mountain			-----						Cleveland	2000	.62		3%				
Cedar Rock			.10						Belwood			-----					
Gamewell			-----						Boiling Springs			.33					
Granite Falls			.44						Casar			.05					
* Hickory			.50		5%				Earl			.18					
Hudson			.33						Fallston			.05					
Lenoir			.50						Grover			.29					
* Rhodhiss			.55						* Kings Mountain			.36		3%			
Sawmills			.10						Kingstown			.35					
Camden	2001	.75		-----				1%	Lattimore			.20					
* Elizabeth City			.62						Lawndale			.23					
Carteret	2001	.42		5%					Mooresboro			-----					
Atlantic Beach			.23						Patterson Springs			-----					
Beaufort			.36						Polkville			.05					
Bogue			.05						Shelby			.42		3%			
Cape Carteret			.23						Waco			.10					
Cedar Point			.05						Columbus	1997	.78		3%				
Emerald Isle			.175						Boardman			.05					
Indian Beach			.16						Bolton			.55					
Morehead City			.38						Brunswick			.55					
Newport			.43						Cerro Gordo			.20					
Peletier			.05						Chadbourne			.68					
Pine Knoll Shores			.18						Fair Bluff			.64					
Caswell	2000	.6611		-----					Lake Waccamaw			.27					
Milton			.23						Sandyfield			.35					
Yanceyville			.30						Tabor City			.70					
									Whiteville			.49					

TABLE 69. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [%]	Municipal [%]	County [\$]	Municipal [\$]	County [%]	Municipal [%]	
Craven	2002	.56		6%					Durham	2001	.763		6%				
Bridgeton			.47						* Chapel Hill			.553					
Cove City			.15						* Durham			.545					
Dover			.30						* Morrisville			.47					
Havelock			.42						* Raleigh			.385					
New Bern			.47														
River Bend			.19						Edgecombe	2001	.91						
Trent Woods			.27						Conetoe			.20					
Vanceboro			.48						Leggett			.25					
									Macclesfield			.45					
Cumberland	2003	.88		4%		1%			Pinetops			.36					
Falcon			.15						Princeville			.78					
Fayetteville			.53						* Rocky Mount			.50					
Godwin			.17						* Sharpsburg			.45					
Hope Mills			.41						Speed			.25					
Linden			.15						Tarboro			.42					
Spring Lake			.66						* Whitakers			.69					
Stedman			.37														
Wade			.235						Forsyth	2001	.692		6%				
									Bethania			.25					
Currituck	1997	.62		4%				1%	Clemmons			.09					
									* High Point			.622					
Dare	1998	.54		5%		1%		1%	* Kernersville			.495					
Duck			.20						* King			.3599					
Kill Devil Hills			.425						Lewisville			.195					
Kitty Hawk			.38						Rural Hall			.22					
Manteo			.37						* Tobaccoville			.05					
Nags Head			.378						Walkertown			.20					
Southern Shores			.18						Winston-Salem			.495					
Davidson	2001	.53							Franklin	1998	.9995						
Denton			.55						Bunn			.76					
* High Point			.622						Centerville			-----					
Lexington			.515		6%				Franklinton			.68					
* Thomasville			.55		6%				Louisburg			.525					
									* Wake Forest			.53					
Davie	2001	.59		3%					Youngsville			.66					
Bermuda Run			.15														
Cooleemee			.38														
Mocksville			.32						Gaston	2003	.893		3%				
Duplin	2001	.745		3%					Belmont			.46					
Beulaville			.49						Bessemer City			.41					
Calypso			.47						Cherryville			.44					
* Faison			.53						Cramerton			.425					
Greenevers			.25						Dallas			.35					
* Harrells			.13						Gastonia			.53		3%			
Kenansville			.47						High Shoals			.43					
Magnolia			.60						* Kings Mountain			.36					
* Mount Olive			.59						Lowell			.34					
Rose Hill			.665						McAdenville			-----					
Teachey			.45						Mount Holly			.45					
* Wallace			.66						Ranlo			.37					
Warsaw			.565						Spencer Mountain			.13					
									Stanley			.54					

TABLE 69. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Gates	2001	.83		-----		-----		-----	Henderson	2003	.475		3%	-----		-----	
Gatesville			.22		-----		-----		Flat Rock			-----		-----		-----	
Graham	2002	.59		3%	-----		-----	-----	Fletcher		.25		-----		-----		-----
Lake Santeelah			.15		-----		-----	-----	Hendersonville		.43		-----		-----		-----
Robbinsville			.50		-----		-----	-----	Laurel Park		.30		-----		-----		-----
Granville	2002	.635		3%	-----		-----	-----	* Mills River		-----		-----		-----		-----
Creedmoor			.65		-----		-----	-----	* Saluda		.50		-----		-----		-----
Oxford			.55		-----		-----	-----	Hertford	1995	.91		-----		-----		-----
Stem			.45		-----		-----	-----	Ahoskie		.67		-----		-----		-----
Stovall			.44		-----		-----	-----	Cofield		.45		-----		-----		-----
Greene	1997	.85		-----		-----		-----	Como		.25		-----		-----		-----
Hookerton			.55		-----		-----	-----	Harrellsville		.35		-----		-----		-----
Snow Hill			.46		-----		-----	-----	Murfreesboro		.68		-----		-----		-----
Walstonburg			.50		-----		-----	-----	Winton		.58		-----		-----		-----
Guilford	1996	.7135		3%	-----		-----	-----	Hoke	1998	.74		-----		-----		-----
* Archdale			.23		-----		-----	-----	Raeford		.47		-----		-----		-----
* Burlington			.50		-----		-----	-----	* Red Springs		.63		-----		-----		-----
* Gibsonville			.515		-----		-----	-----	Hyde	2003	.70		3%	-----		-----	-----
Greensboro			.6175		3%	-----	-----	-----	Iredell	2003	.435		-----		-----		-----
* High Point			.622		-----		-----	-----	* Davidson		.325		-----		-----		-----
Jamestown			.35		-----		-----	-----	Harmony		.10		-----		-----		-----
* Kernersville			.495		-----		-----	-----	Love Valley		.25		-----		-----		-----
Oak Ridge			-----		-----		-----	-----	Mooresville		.45		4%	-----		-----	-----
Pleasant Garden			-----		-----		-----	-----	Statesville		.38		5%	-----		-----	-----
Sedalia			-----		-----		-----	-----	Troutman		.40		-----		-----		-----
Stokesdale			-----		-----		-----	-----	Jackson	2000	.48		3%	-----		-----	-----
Summerfield			-----		-----		-----	-----	Dillsboro		.34		-----		-----		-----
Whitsett			-----		-----		-----	-----	Forest Hills		.10		-----		-----		-----
Halifax	1999	.865		3%	-----		-----	-----	* Highlands		.15		-----		-----		-----
Enfield			.65		-----		-----	-----	Sylva		.45		-----		-----		-----
Halifax			.55		-----		-----	-----	Webster		.08		-----		-----		-----
Hobgood			.45		-----		-----	-----	Johnston	2003	.78		3%	-----		-----	-----
Littleton			.65		-----		-----	-----	Benson		.40		-----		-----		-----
Roanoke Rapids			.509		-----		-----	-----	Clayton		.49		-----		-----		-----
Scotland Neck			.60		-----		-----	-----	Four Oaks		.33		-----		-----		-----
Weldon			.75		-----		-----	-----	* Kenly		.61		-----		-----		-----
Harnett	2003	.735		6%	-----		-----	-----	Micro		.45		-----		-----		-----
Angier			.44		-----		-----	-----	Pine Level		.44		-----		-----		-----
* Broadway			.49		-----		-----	-----	Princeton		.47		-----		-----		-----
Coats			.69		-----		-----	-----	Selma		.43		1%	-----		-----	-----
Dunn			.46		-----		-----	-----	Smithfield		.57		1%	-----		-----	-----
Erwin			.48		-----		-----	-----	Wilson's Mills		.06		-----		-----		-----
Lillington			.56		-----		-----	-----	* Zebulon		.48		-----		-----		-----
Haywood	2002	.61		3%	-----		-----	-----	Jones	1998	.77		-----		-----		-----
Canton			.61		-----		-----	-----	Maysville		.54		-----		-----		-----
Clyde			.45		-----		-----	-----	Pollocksville		.40		-----		-----		-----
Maggie Valley			.39		-----		-----	-----	Trenton		.51		-----		-----		-----
Waynesville			.43		-----		-----	-----					-----		-----		-----

TABLE 69. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [%]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Lee	1995	.67		3%					Montgomery	1996	.605						
* Broadway			.49						Biscoe			.60					
Sanford			.56						Candor			.62					
Lenoir	2001	.775		3%					Mount Gilead			.65					
* Grifton			.57						Star			.57					
Kinston			.60		3%				Troy			.48					
La Grange			.50						Moore	2003	.475		3%				
Pink Hill			.58						Aberdeen			.43					
Lincoln	2000	.62		3%					Cameron			.49					
Lincolnton			.56		3%				Carthage			.42					
Macon	2003	.37		3%					Foxfire Village			.27					
Franklin			.36						Pinebluff			.44					
* Highlands			.15						Pinehurst			.29					
Madison	1996	.77							Robbins			.66					
Hot Springs			.65						Southern Pines			.39					
Mars Hill			.55						Taylortown			.40					
Marshall			.73						Vass			.53					
Martin	2001	.785		3%					Whispering Pines			.34					
Bear Grass			.27						Nash	2001	.66		5%				
Everetts			.48						Bailey			.61					
Hamilton			.57						Castalia			.22					
Hassell			.25						Dortches								
Jamesville			.70						Middlesex			.55					
Oak City			.45						Momeyer			.05					
Parmele			.68						Nashville			.61					
Robersonville			.60						Red Oak								
Williamston			.80						* Rocky Mount			.50					
McDowell	2003	.55		3%					* Sharpsburg			.45					
Marion			.51						Spring Hope			.70					
Old Fort			.40						* Whitakers			.69					
Mecklenburg	2003	.7364		6%		1%			New Hanover	1999	.68		3%				
Charlotte			.42						Carolina Beach			.38		6%			
Cornelius			.26						Kure Beach			.295		3%			
* Davidson			.325						Wilmington			.47		6%			
Huntersville			.28						Wrightsville Beach			.143		3%			
Mathews			.295						Northampton	2001	.88						
Mint Hill			.275						Conway			.39					
Pineville			.30						Garysburg			.60					
* Weddington			.04						Gaston			.50					
Mitchell	2001	.53		3%					Jackson			.55					
Bakersville			.49						Lasker			.15					
Spruce Pine			.43						Rich Square			.55					
									Seaboard			.50					
									Severn			.37					
									Woodland			.60					

TABLE 69. -Continued

Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**	Counties/ Municipalities	Year of latest reval- uation	Ad Valorem tax rates		Local occupancy tax rates		Local prepared food tax rates		Local land transfer tax**
		County [\$]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]				County [%]	Municipal [\$]	County [%]	Municipal [%]	County [%]	Municipal [%]	
Washington	1997	1.015		6%				**	Wilkes [continued]	2003	.61						
Creswell			.50		-----				Ronda			.40		-----			
Plymouth			.55		-----				Wilkesboro			.34		3%			
Roper			.62		-----												
Watauga	2002	.35		-----				-----	Wilson	2000	.72		3%		-----		
* Beech Mountain			.625		6%			-----	Black Creek			.55		-----			
* Blowing Rock			.295		3%			-----	Elm City			.63		-----			
Boone			.39		3%			-----	* Kenly			.61		-----			
* Seven Devils			.58		-----			-----	Lucama			.45		-----			
									Saratoga			.58		-----			
Wayne	2003	.66		-----				-----	* Sharpsburg			.45		-----			
Eureka			.50		-----			-----	Sims			.46		-----			
Fremont			.50		-----			-----	Stantonsburg			.43		-----			
Goldsboro			.60		5%			-----	Wilson			.47		-----			
* Mount Olive			.59		-----			-----									
Pikeville			.50		-----			-----	Yadkin	1999	.64		-----		-----		
Seven Springs			.50		-----			-----	Boonville			.48		-----			
Walnut Creek			.36		-----			-----	East Bend			.48		-----			
									Jonesville			.51		1%			
									Yadkinville			.34		-----			
Wilkes	2003	.61		-----				-----	Yancey	2000	.50		3%		-----		
* Elkin			.475		-----			-----	Burnsville			.50		-----			
North Wilkesboro			.46		-----			-----									

* Municipality is located in two or more counties.

** Only seven counties are authorized to impose local land transfer taxes. Washington County has authority but does not impose tax

TABLE 70. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

County	Rate	Fiscal year 1999-2000				Rate	Fiscal year 2000-2001				Rate	Fiscal year 2001-2002			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Alamance	3	522,937			156,505	3	510,644			162,526	3	461,937			181,245
Alexander					22,340					22,928					98,130
Alleghany	3	29,924			2,465	3	27,125			2,915	3	28,309			3,255
Anson					35,430					36,105	3	6,702			38,710
Ashe	3	94,922			5,355	3	91,564			6,433	3	109,088			6,886
Avery	3	156,512			7,920		Merged			7,280					7,050
Beaufort					89,984					89,984					85,783
Bertie					14,272					12,759					16,125
Bladen					38,398					39,831					45,076
Brunswick	1	640,700			176,021	1	731,179			186,682	1	765,183			82,270
Buncombe	3	2,878,582			639,621	3	3,000,925			669,942	4	4,495,010			669,942
Burke	3	147,231			75,783	3	143,124			179,056	3	137,565			253,684
Cabarrus	5	595,413			329,977	5	783,428			353,850	5	816,237			476,587
Caldwell	3	88,378			218,857	3	86,805			289,969	3	79,930			482,287
Camden				204,232	12,007				244,681	13,857				333,569	30,005
Carteret	3	1,767,647			158,263	3	1,821,574			209,831	5	2,831,114			252,564
Caswell					21,951					15,779					25,858
Catawba					460,507					530,743					606,740
Chatham	3	97,072			64,277	3	100,760			68,936	3	93,735			137,511
Cherokee	3	109,254			21,446	3	115,602			43,818	3	113,869			20,472
Chowan	3	47,799		364,406	6,907	3	63,544		290,298	14,919	3	63,757		223,839	11,658
Clay					16,879					20,106					20,711
Cleveland	3	146,380			272,700	3	162,507			280,329	3	287,486			298,747
Columbus	3	77,821			55,101	3	77,798			33,934	3	69,571			63,975
Craven	6	878,331			122,455	6	883,734			155,875	6	829,389			159,207
Cumberland	3	1,282,039	3,063,197		1,060,863	3	1,238,929	3,176,752		1,103,653	4	1,427,708	3,180,048		964,694
Currituck	4	2,814,002		2,288,216	128,262	4	3,385,528		2,285,095	144,239	4	3,770,810		3,452,069	170,039
Dare	4	6,915,084	1,291,003	4,837,444	30,320	4	8,261,879	1,386,367	5,267,837	32,360	4	9,225,099	1,497,872	7,923,074	41,894
Davidson					644,373					698,135					783,229
Davie	3	34,567			148,282	3	34,227			117,861	3	35,059			150,984
Duplin	3	77,617			46,916	3	84,578			40,122	3	79,392			44,754
Durham	5	5,528,744			510,162	5	6,030,354			713,820	6	5,793,643			556,240
Edgecombe					70,450					75,240					69,391
Forsyth	6	3,196,343			840,517	6	3,252,506			1,000,868	6	3,121,985			1,255,503
Franklin					68,798					63,717					87,036
Gaston	3	391,390			227,120	3	368,720			231,306	3	468,010			243,219
Gates					3,788					3,577					4,082
Graham	3	80,360			8,033	3	78,181			10,588	3	78,213			10,138
Granville	3	50,466			39,584	3	90,054			45,850	3	84,776			38,273
Greene					26,206					22,385					25,861

TABLE 70 . -Continued

County	R a t e %	Fiscal year 1999-2000				R a t e %	Fiscal year 2000-2001				R a t e %	Fiscal year 2001-2002			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Guilford	3	4,005,986			176,548	3	4,122,514			164,259	3	3,847,055			195,663
Halifax	3	268,999			114,706	3	259,027			122,596	3	262,558			133,657
Harnett	3	143,814			127,832	3	128,950			210,160	6	171,306			1,408,605
Haywood	3	650,358			346,115	3	667,196			279,340	3	681,544			306,384
Henderson	3	547,549			230,401	3	549,150			260,023	3	538,533			296,408
Hertford	3	75,669			26,181	3	64,395			26,383	3	52,606			70,982
Hoke					21,934					26,374					38,298
Hyde	3	234,326			5,364	3	283,149			4,227	3	312,324			3,474
Iredell					382,348					374,690					444,832
Jackson	3	372,014			33,335	3	377,865			32,059	3	383,909			33,478
Johnston	3	430,300			77,087	3	427,592			262,218	3	436,894			241,930
Jones					6,148					5,975					6,502
Lee	3	147,064			118,632	3	139,322			126,682	3	172,042			158,131
Lenoir	3	142,780			79,608	3	142,407			118,430	3	133,360			109,361
Lincoln	3	61,131			101,961	3	56,966			116,977	3	61,455			178,396
Macon	3	369,508			58,700	3	362,039			62,343	3	402,606			107,120
Madison	3	39,394			9,859	3	42,798			18,536	3	43,042			18,829
Martin	3	93,095			27,104	3	88,631			59,039	3	88,222			59,439
McDowell	3	89,846			151,183	3	130,271			151,851	3	100,335			170,640
Mecklenburg	6	18,146,046	12,350,272		627,128	6	17,660,008	12,571,895		752,191	6	15,248,147	12,707,147		793,563
Mitchell	3	49,553			32,284	3	46,146			31,821	3	49,203			34,759
Montgomery					23,845					23,325					17,001
Moore	3	1,168,712			105,437	3	1,180,615			111,927	3	1,072,559			130,072
Nash	3	724,084			128,162	3	643,964			109,566	5	920,796			190,918
New Hanover	3	2,467,705			801,395	3	2,672,754			817,023	3	2,647,676			1,315,301
Northampton					36,348					42,719					51,147
Onslow	3	529,112			316,258	3	586,324			293,758	3	627,398			483,944
Orange	2	481,679			317,714	2	481,332			328,899	2	442,554			343,780
Pamlico					12,439					13,456					15,735
Pasquotank	3	151,281		605,445	137,204	3	156,288		538,600	140,518	3	165,168		752,588	161,999
Pender		-----			134,690		-----			138,390	3	3,642			155,028
Perquimans				302,106	19,125				272,897	20,478				350,612	24,958
Person	5	130,661			76,285	5	114,253			89,781	5	133,029			104,305
Pitt	6	1,350,165			235,148	6	1,051,080			287,234	6	1,030,656			326,560
Polk	3	61,201			22,357	3	61,075			23,516	3	58,015			17,273
Randolph	3	292,529			256,814	3	288,680			271,935	3	270,579			296,216
Richmond	3	99,070			167,566	3	104,871			167,437	3	159,357			176,181
Robeson		-----			153,481		-----			126,551					159,439
Rockingham	3	146,471			234,686	3	164,309			232,878	3	150,621			242,344
Rowan	3	272,060			456,988	3	278,367			422,642	3	271,457			477,754

TABLE 70 . -Continued

County	R a t e %	Fiscal year 1999-2000				R a t e %	Fiscal year 2000-2001				R a t e %	Fiscal year 2001-2002			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Rutherford	3	215,018			8,550	3	221,472			75,852	3	229,678			35,268
Sampson					68,152					67,015					70,525
Scotland					79,109					30,883	3	72,675			63,054
Stanly					129,444					128,119	6	91,583			140,598
Stokes					28,748					27,853					56,534
Surry					29,400					29,575					29,475
Swain	3	161,723			20,558	3	138,274			14,282	3	148,747			21,587
Transylvania	3	205,110			11,829	3	206,849			28,813	3	198,554			30,924
Tyrrell					2,650					2,609					3,266
Union					271,325					270,160					313,899
Vance	3	158,808			95,080	3	166,376			104,669	6	259,362			116,547
Wake	6	11,063,803	9,370,914		323,011	6	11,270,269	9,980,214		415,006	6	9,799,924	10,290,792		415,848
Warren					15,142					13,752					14,132
Washington	3	27,937		0	13,818	3	40,506		0	16,122	6	87,100		0	17,346
Watauga					112,647					118,427					153,646
Wayne					328,873					348,700					364,918
Wilkes					193,325					184,366					344,825
Wilson	3	311,653			117,811	3	296,678			102,709	3	303,691			102,443
Yadkin					83,341					177,069					115,128
Yancey	3	50,287			71,158	3	58,831			74,122	3	63,564			78,746
Total		74,586,016	26,075,386	8,601,850	15,273,466		77,156,861	27,115,228	8,899,408	16,850,418		77,467,103	27,675,859	13,035,751	20,508,931
Total collections					124,536,718					130,021,915					138,687,645

Detail may not add to totals due to rounding.

TABLE 71. COLLECTIONS OF OCCUPANCY, MEALS, AND LICENSE TAXES BY MUNICIPALITY

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance			250						
Alamance									
Burlington*			726,928			810,524			787,190
Elon			44,358			52,892			56,083
Gibsonville*			28,094						
Graham			716,761			766,590			120,793
Green Level			768			746			751
Haw River			28,518			32,525			37,100
Mebane*			34,173			41,377			44,119
Ossipee ⁴									
Swepsonville									
Alexander									
Taylorsville			20,401			28,827			45,656
Alleghany									
Sparta			6,082			8,056			7,289
Anson									
Ansonville			1,492			1,517			1,636
Lilesville			105			133			
McFarlan									
Morven									
Peachland			849			866			676
Polkton									
Wadesboro			19,114			21,322			19,649
Ashe									
Jefferson			10,914			9,300			8,950
Lansing			454						
West Jefferson			9,469			6,337			
Avery									
Banner Elk	3	57,298	6,798	3	48,212	6,837	3	54,338	7,536
Beech Mountain**									
Crossnore						599			
Elk Park			1,089			2,917			2,967
Grandfather Village									
Newland			4,562			5,142			5,501
Seven Devils**									
Sugar Mountain							3	53,896	
Beaufort									
Aurora			4,150			4,498			4,728
Bath			1,164			424			573
Belhaven			17,748			18,279			15,927
Chocowinity			11,284			11,284			23,912
Pantego									
Washington	3	96,091	190,821	3	85,046	180,638	6	123,546	186,992
Washington Park			1,681			1,732			

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Bertie									
Askewville									
Aulander			11,672			12,344			10,877
Colerain			2,542			2,849			3,232
Kelford			888			1,161			55
Lewiston-Woodville			2,486			2,917			
Powellsville			1,883			2,236			
Roxobel			1,018			1,134			1,110
Windsor			15,132			16,686			19,937
Bladen									
Bladenboro			13,895			16,479			19,649
Clarkton			4,649			5,065			5,065
Dublin			1,761			1,361			946
East Arcadia			1,713						
Elizabethtown			51,242			55,523			53,767
Tar Heel			29						105
White Lake			13,263			18,107			23,572
Brunswick									
Bald Head Island	6	478,700	15,991	6	434,126	12,635	6	438,931	14,355
Belville			878	5	122,525	2,534			1,405
Boiling Spring Lakes			12,826	5	775,632	15,501			18,226
Bolivia									
Calabash			3,349			3,396			3,945
Carolina Shores			355			400			355
Caswell Beach	5	128,105	3,184				5	129,961	6,656
Holden Beach	5	666,995	29,486			28,950	4	810,004	30,041
Leland			24,628			26,019			29,252
Navassa									
Northwest			595			838			774
Oak Island	5	402,463	60,224	5	451,118	112,124	5	530,050	127,804
Ocean Isle Beach	3	616,700	2,120	3	659,575	4,490	3	683,731	3,211
Sandy Creek									
Shalotte	3	38,147	12,658	3	47,823	15,906	3	44,285	16,148
Southport	3	41,176	23,827	3	38,611	26,480	3	36,520	33,316
St James									
Sunset Beach	3	483,493	360	3	498,235	360	3	328,374	420
Varnamtown									
Buncombe									
Asheville			3,086,148			2,612,496			2,518,891
Biltmore Forest			15,128			15,562			19,060
Black Mountain			97,379			90,660			120,142
Montreat			7,676			8,161			8,569
Weaverville			21,121			23,177			26,442
Woodfin			18,974			18,039			17,012

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Burke									
Connelly Springs			4,116						
Drexel			11,377			12,665			11,477
Glen Alpine			2,554			3,453			4,747
Hickory**									
Hildebran			1,625			4,797			6,709
Long View**									
Morganton			55,095			51,777			57,212
Rhodhiss**									
Rutherford College			3,951			3,951			4,169
Valdese			32,500			32,540			35,922
Cabarrus									
Concord			565,333			643,882			620,249
Harrisburg			12,725			12,783			23,281
Kannapolis*			289,011			304,506			329,426
Locust**									
Midland									
Mount Pleasant			7,573			7,921			9,054
Caldwell									
Blowing Rock**									
Cajah Mountain									
Cedar Rock									
Gamewell									
Granite Falls			15,690			16,964			16,964
Hickory**									
Hudson			6,983			13,690			16,129
Lenoir			197,029			205,275			247,874
Rhodhiss*			4,134			5,818			
Sawmills			26,154			30,157			34,943
Camden									
Elizabeth City**									
Carteret									
Atlantic Beach			42,515			42,292			45,136
Beaufort			1,185			39,682			45,730
Bogue			1,768			1,587			2,101
Cape Carteret			11,922			12,436			14,172
Cedar Point			4,953			5,467			6,662
Emerald Isle			55,981			57,959			67,460
Indian Beach			6,625			7,240			7,956
Morehead City			115,353			133,910			154,393
Newport			23,931			27,034			25,700
Peletier									
Pine Knoll Shores			23,538			25,215			25,414

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Caswell												
Milton												
Yanceyville												
Catawba												
Brookford								3,233				3,662
Catawba												
Claremont	4	24,295			4	24,273			5	16,235		6,606
Conover								49,049				58,476
Hickory*	5	987,632			5	974,052		999,140	5	854,204		1,054,708
Long View*								18,091				22,307
Maiden*								21,516				22,280
Newton								66,915				78,521
Chatham												
Cary**												
Goldston								436				414
Pittsboro								11,684				25,646
Siler City								66,260				77,053
Cherokee												
Andrews								6,821				13,614
Murphy								11,096				9,525
Chowan												
Edenton								97,374				100,543
Clay												
Hayesville								1,481				924
Cleveland												
Belwood												
Boiling Springs								13,408				15,257
Casar												
Earl												
Fallston								3,118				3,838
Grover								2,789				3,368
Kings Mountain*								46,539				52,563
Kingstown												
Lattimore												
Lawndale								3,405				3,930
Mooresboro												
Patterson Springs												
Polkville								1,735				69,559
Shelby	3	89,138			3	75,104		128,201	3	101,040		162,258
Waco												
Columbus												
Boardman												538
Bolton								1,618				115
Brunswick								1,907				2,024
Cerro Gordo								120				60
Chadbourn								18,739				47,954
Fair Bluff								2,931				2,462
Lake Waccamaw								8,080				2,350
Sandyfield												
Tabor City								17,417				14,390
Whiteville								58,241				62,405

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Craven												
Bridgeton				3,545				3,170				3,240
Cove City				150				150				180
Dover				947								
Havelock				77,181				97,407				25,034
New Bern												498,778
River Bend				15,821				19,324				18,174
Trent Woods				19,890				15,079				26,921
Vanceboro				5,334				5,011				4,829
Cumberland												
Falcon*												
Fayetteville				1,100,549				2,146,304				2,195,115
Godwin												
Hope Mills				112,291				127,208				147,800
Linden												
Spring Lake				21,902				78,089				80,838
Stedman				9,467				9,705				10,303
Wade												
Currituck												
Dare												
Duck												
Kill Devil Hills				29,964				23,867				25,358
Kitty Hawk								10,000				
Manteo				7,470				10,584				13,137
Nags Head				29,458				31,047				30,782
Southern Shores				11,050								
Davidson												
Denton				9,714								
High Point**												
Lexington	3	130,252		157,642	3	120,439		189,955	6	133,565		201,031
Thomasville*	3	89,661		142,840	3	125,028		151,423	6	125,903		161,211
Davie												
Bermuda Run												
Cooleemee												
Mocksville				21,494				18,882				30,735
Duplin												
Beulaville				6,681				6,666				6,598
Calypso				2,499				1,291				1,277
Faison*				2,601				2,374				2,679
Greenevers												
Harrells**												
Kenansville				3,184				3,205				3,362
Magnolia				2,858				1,364				2,195
Mount Olive**												
Rose Hill				6,726				4,744				4,567
Teachey												
Wallace*				22,442				25,242				27,168
Warsaw				16,386				17,576				16,952

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Durham												
Chapel Hill**												
Durham*				3,267,118				3,478,444				2,720,869
Morrisville**												
Raleigh												
Edgecombe												
Conetoe				960				1,045				1,121
Leggett												
Macclesfield				470				470				372
Pinetops				8,682				10,291				10,027
Princeville				29				1,587				3,958
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				136,571				147,496				151,945
Whitakers**												
Forsyth												
Bethania				2,294				2,514				2,625
Clemmons				60,193				79,519				95,389
High Point**												
Kernersville*				245,852				215,899				248,306
King**												
Lewisville				65,690				76,471				91,775
Rural Hall				6,821				7,211				7,320
Tobaccoville*				10,165				17,023				14,466
Walkertown				57,173				56,107				58,549
Winston-Salem				4,723,548				4,349,082				4,966,281
Franklin												
Bunn				2,524				2,634				763
Centerville												
Franklinton				24,167				23,596				16,602
Louisburg				30,135				29,499				12,956
Youngsville				18,413				15,040				13,300
Wake Forest**												
Gaston												
Belmont				98,843				88,393				99,151
Bessemer City				57,081				72,646				50,758
Cherryville				32,115				43,615				36,685
Cramerton				14,881				12,564				20,335
Dallas				18,240				16,710				23,059
Gastonia				1,389,303				1,344,401	3	127,273		1,367,386
High Shoals*				1,621				17,023				
Kings Mountain**												
Lowell				16,417				20,820				20,904
McAdenville												
Mount Holly				85,912				88,127				92,739
Ranlo				9,864				13,184				8,920
Spencer Mountain												
Stanley				23,376				24,593				26,586

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Gates									
Gatesville			680						
Graham									
Lake Santeetlah			136						
Robbinsville			2,735			2,573			2,427
Granville									
Creedmoor			36,191			42,767			48,542
Oxford			112,603			111,973			67,937
Stem			1,256						
Stovall									
Greene									
Hookerton			1,456			1,428			1,995
Snow Hill			11,874			2,226			
Walstonburg			182			191			195
Guilford									
Archdale**									
Burlington**									
Gibsonville**									
Greensboro	3	3,237,953	6,542,625	3	3,376,304	7,548,716	3	3,114,990	7,680,258
High Point*			2,500,796			25,185			2,186,316
Jamestown			23,734			27,259			45,086
Kernersville**									
Oak Ridge									
Pleasant Garden									
Sedalia									
Stokesdale									
Summerfield									
Whitsett									
Halifax									
Enfield			15,287			14,996			14,674
Halifax			1,988			1,914			1,811
Hobgood			615			489			1,373
Littleton			10,068			10,608			14,396
Roanoke Rapids			279,956			284,248			301,724
Scotland Neck			16,721			21,806			2,510
Weldon			26,656			26,328			
Harnett									
Angier			49,571			49,091			34,859
Broadway**									
Coats			18,867			29,113			25,757
Dunn			119,745			124,817			142,028
Erwin			7,315			7,589			6,074
Lillington			25,265			48,657			38,451

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002						
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	
Jones													
Maysville								4,158				4,220	3,500
Pollocksville								1,779				1,902	1,950
Trenton													
Lee													
Broadway*								3,900				14,730	
Sanford								84,480				98,555	122,018
Lenoir													
Grifton**													
Kinston	3	138,857		343,729	3	142,410		394,072	3	133,171		234,095	234,095
La Grange				23,723				26,696				26,686	26,686
Pink Hill				2,314				2,314				4,066	4,066
Lincoln													
Lincolnton				17,123				19,998				46,456	46,456
Maiden**													
Macon													
Franklin				37,907				54,488				55,312	55,312
Highlands*				38,605								37,448	37,448
Madison													
Hot Springs				830									
Mars Hill				6,197				7,483				1,846	1,846
Marshall				2,065				2,497				3,083	3,083
Martin													
Bear Grass				259									
Everetts				1,503				1,461				1,478	1,478
Hamilton				3,188				3,176					
Hassell													
Jamesville				2,219				2,608				2,617	2,617
Oak City				1,618				1,293				30	30
Parmele				612									
Robersonville				16,878				15,740				16,909	16,909
Williamston				44,017				43,347				66,110	66,110
McDowell													
Marion				18,563				19,160				19,177	19,177
Old Fort				8,885				8,996				2,378	2,378
Mecklenburg													
Charlotte				14,980,340				24,932,811				26,982,794	26,982,794
Cornelius				126,803				180,380				193,060	193,060
Davidson*				34,503				34,919				81,595	81,595
Huntersville				98,943				87,110				162,551	162,551
Matthews				281,600				311,213				338,607	338,607
Mint Hill													
Pineville				202,169				199,678				258,068	258,068
Weddington**													
Mitchell													
Bakersville				2,617				2,180				2,972	2,972
Spruce Pine				14,512				14,867				15,279	15,279

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Montgomery									
Biscoe			4,046			4,157			2,215
Candor			2,140			2,398			3,942
Mount Gilead			4,210			1,968			7,890
Star			1,596			1,824			2,030
Troy			21,725			21,623			24,352
Moore									
Aberdeen			64,166			63,213			78,576
Cameron			1,263			1,160			1,010
Carthage			8,618			13,741			15,643
Foxfire Village			6,450			5,817			6,822
Pinebluff			1,294			12,243			21,489
Pinehurst			113,870			155,407			119,778
Robbins			3,371			3,396			3,396
Southern Pines			126,353			127,103			146,668
Taylortown			5,302			5,701			6,823
Vass			2,490			2,470			2,172
Whispering Pines			11,208			11,985			13,646
Nash									
Bailey			3,849			3,960			4,175
Castalia			609			1,832			1,275
Dortches									
Middlesex			2,568			2,632			2,416
Momeyer									
Nashville			50,536			56,036			103,088
Red Oak									
Rocky Mount*			635,852			43,256			757,619
Sharpsburg*			14,405			665,800			27,779
Spring Hope			11,688			10,184			10,821
Whitakers*			5,948			14,959			8,902
New Hanover									
Carolina Beach			117,601			112,091			117,892
Kure Beach			24,826			21,966			24,534
Wilmington			2,120,152			2,108,103			2,446,670
Wrightsville Beach			67,859			58,166			60,035
Northampton									
Conway			2,670			2,940			3,273
Garysburg			9,311			11,098			14,572
Gaston						15,587			16,355
Jackson			3,687			4,243			3,080
Lasker									
Rich Square			5,011			4,980			
Seaboard			3,472			4,790			3,627
Severn			675			45,445			43,018
Woodland			6,552			6,891			

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Onslow									
Holly Ridge			11,561			10,547			8,003
Jacksonville			363,350			676,742			743,181
North Topsail Beach			12,776			13,122	3	15,688	52,434
Richlands			7,426			5,756			5,785
Surf City**									
Swansboro			8,930			9,539			10,257
Orange									
Carrboro			277,600			321,630			448,831
Chapel Hill*	3	619,258	722,783	3	635,883	3,975	3	589,992	1,065,279
Durham**									
Hillsborough			159,250		158,244	91,470		166,531	99,273
Mebane**									
Pamlico									
Alliance									
Arapahoe									
Bayboro			5,895			6,415			6,114
Grantsboro									
Mesic									
Minnesott Beach						2,053			2,077
Oriental	3	12,251		3	13,587		3	15,482	9,610
Stonewall									
Vandemere			1,028			1,101			1,184
Pasquotank									
Elizabeth City*			292,451			976,777			351,356
Pender									
Atkinson			110			140			135
Burgaw			19,579			23,900			
Saint Helena									
Surf City*	3	136,824	25,883	3	157,285	337,858	3	176,546	66,710
Topsail Beach	3	155,438	18,085	3	166,150	18,577	6	233,940	19,642
Wallace**									
Watha									
Perquimans									
Hertford			31,415			29,255			32,081
Winfall			3,819			3,411			5,693
Person									
Roxboro			95,633			126,250			178,111
Pitt									
Ayden			30,079			31,519			48,570
Bethel			17,726			16,663			16,560
Falkland			180			195			
Farmville			35,613			40,138			40,091
Fountain			387			369			318
Greenville			1,234,266			1,318,086			1,426,391
Grifton*			16,850			29,090			14,614
Grimesland			1,705			919			1,589
Simpson			2,022			4,152			
Winterville			52,009			43,143			50,124

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rowan									
China Grove			12,072			12,404			
Cleveland			1,814			1,805			2,061
East Spencer			6,102						5,594
Faith			2,742			3,019			3,554
Granite Quarry			8,465			11,287			13,009
Kannapolis**									
Landis			10,351			10,700			11,585
Rockwell			12,010			12,010			13,276
Salisbury			469,736			487,021			528,876
Spencer			11,984			15,530			12,721
Rutherford									
Bostic			1,125			1,055			640
Chimney Rock						1,200			
Ellenboro			1,130			1,278			861
Forest City			49,348			69,814			75,208
Lake Lure			20,647			20,960			24,233
Ruth			495						
Rutherfordton			28,946			27,494			27,828
Spindale			15,906			16,905			16,793
Sampson									
Autryville			2,735			2,399			2,457
Clinton			64,497			66,525			62,469
Faison**									
Garland			5,411			5,289			5,324
Harrells*						30,156			
Newton Grove			4,144			7,617			4,717
Roseboro			4,590			5,127			19,926
Salemburg			6,546			6,733			6,601
Turkey									
Scotland									
East Laurinburg									
Gibson			14,225			21,398			12,565
Laurinburg			145,007			139,579			22,229
Maxton**									
Wagram			2,589			3,303			3,292
Stanly									
Albemarle	5	141,058	235,584	5	145,729	1,041,083			631,708
Badin									
Locust*			2,050						2,025
New London			883			2,934			
Norwood			24,715			20,439			1,818
Oakboro						9,898			9,927
Red Cross									
Richfield			3,307			4,972			4,874
Stanfield			6,977			1,363			1,363

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002		
	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Stokes									
Danbury King*			36,702			1,825			21,336
Tobaccoville**									
Walnut Cove			10,892			11,048			11,267
Surry									
Dobson			7,946			8,320			8,928
Elkin*			45,964			21,525			56,690
Mount Airy	3	90,721	62,783	3	99,805	67,801	3	100,196	72,750
Pilot Mountain			13,744			13,007			15,466
Swain									
Bryson City			13,186			13,405			13,119
Transylvania									
Brevard			17,068			17,268			18,859
Rosman			783			863			843
Tyrrell									
Columbia			5,388			8,801			6,325
Union									
Fairview									
Hemby Bridge									
Indian Trail			107,958			150,368			168,643
Lake Park			7,310			10,608			13,545
Marshville			13,614			13,957			12,090
Marvin									
Mineral Springs									
Monroe			228,296			269,892			315,486
Stallings			49,982			55,805			68,301
Unionville			4,531			18,918			21,317
Waxhaw			19,402			15,144			28,016
Weddington*						50,161			56,025
Wesley Chapel						14,759			21,700
Wingate			22,017			18,549			21,069
Vance									
Henderson			246,919			256,630			268,447
Kittrell			529			519			589
Middleburg									
Wake									
Apex			129,611			213,204			300,095
Cary*			1,726,780			57,838			2,258,532
Durham**									
Fuquay-Varina			71,373			78,016			80,364
Garner			207,997			232,934			270,387
Holly Springs			65,049			100,994			132,015
Knightdale			55,226			67,189			79,176
Morrisville*			46,628			2,231,650			144,534
Raleigh			7,187,320			85,174			8,326,751
Rolesville			7,635			11,340			1,552
Wake Forest*			113,896			128,086			183,251
Wendell			22,169			22,645			34,304
Zebulon*			43,265			56,093			39,494

TABLE 71 . -Continued

Municipality	Fiscal year 1999-2000			Fiscal year 2000-2001			Fiscal year 2001-2002					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Warren												
Macon												
Norlina				4,196				4,080				4,530
Warrenton				1,700				13,611				14,718
Washington												
Creswell				1,350				1,450				1,550
Plymouth				6,251								8,572
Roper				6,399				8,093				7,609
Watauga												
Beech Mountain*	3	136,112		24,677	3	145,019		7,754,486	3	133,771		27,017
Blowing Rock*	3	337,577		22,707	3	335,739		30,628	3	320,697		37,336
Boone	3	394,638		95,438	3	416,052		112,261	3	433,149		115,920
Seven Devils*				2,349				30,575				4,153
Wayne												
Eureka				349				641				1,187
Fremont				10,052				9,868				7,919
Goldsboro	3	273,648		428,586	3	236,273		453,052	3	263,691		480,790
Mount Olive*				30,740				4,128				32,972
Pikeville												
Seven Springs				158				219				210
Walnut Creek				3,792				4,033				4,987
Wilkes												
Elkin**												
North Wilkesboro				35,927				41,938				50,399
Ronda				1,757				169				169
Wilkesboro				38,582				36,601	3	28,293		59,516
Wilson												
Black Creek				4,754				4,428				68
Elm City				12,451				2,797				2,799
Kenly**												
Lucama				8,471				8,607				8,993
Saratoga				1,584				1,571				
Sharpsburg**												
Sims				2,028				2,167				2,052
Stantonsburg				5,224				5,136				5,623
Wilson				628,785				704,124				756,988
Yadkin												
Boonville				6,819				7,404				8,470
East Bend												
Jonesville				16,491				18,656				20,452
Yadkinville				18,313				20,329				24,036
Yancey												
Burnsville				29,459				41,445				30,751
Total		11,814,392	159,250	69,562,377		11,766,907	158,244	84,618,804		11,565,523	166,531	89,049,315
Total collections				81,536,019				96,543,955				100,781,369

Detail may not add to totals due to rounding.

*,** Municipalities located in more than one county. Single asterisk denotes county location of the municipality's largest assessed valuation.

Double asterisks denote other county(ies) in which the municipality is located.

APPENDIX

TABLE I. TAX YEAR 2001 C-CORPORATION RETURNS AND TAX LIABILITY BY NC TAXABLE INCOME

NC Taxable Income	Number of Returns	Percent	Net Tax Liability [\$]	Percent
\$0*	53,559	66%	0	0%
\$1-\$15,000	14,059	17%	3,964,846	1%
\$15,001-30,000	3,392	4%	4,784,904	1%
\$30,001-\$50,000	2,540	3%	6,430,697	1%
\$50,001-\$100,000	2,829	3%	12,813,774	2%
\$100,001-\$500,000	3,257	4%	47,407,894	7%
\$500,001-\$1,000,000	733	1%	34,698,782	5%
\$1,000,001-\$10,000,000	997	1%	185,023,140	27%
\$10,000,001+	152	0%	401,098,604	58%
Total	81,518	100%	696,222,641	100%

* Includes both returns with no Federal Taxable Income and those that have Federal Taxable Income, but no NC Taxable Income.

Figure i. Number of C-Corporations by NC Taxable Income TY 2001

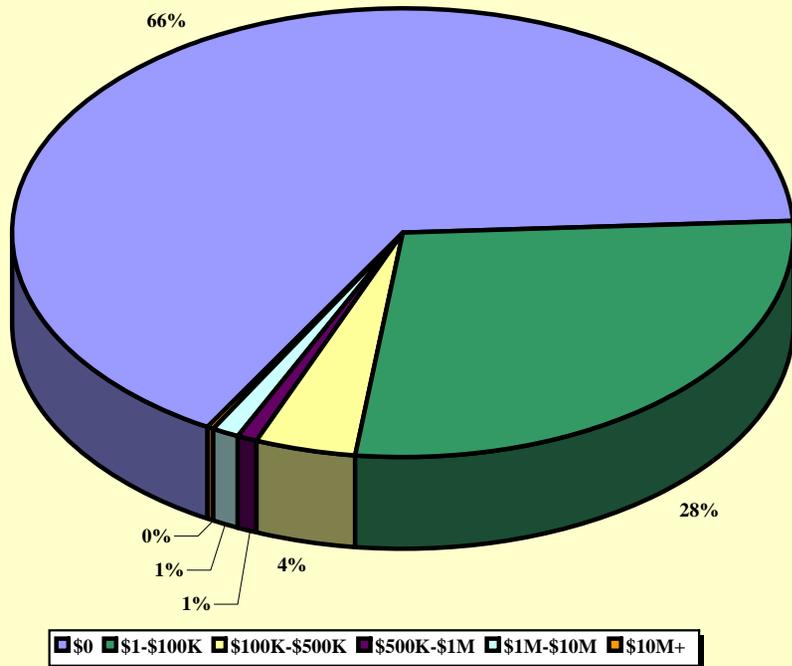


Figure ii. C-Corporation Tax Liability by NC Taxable Income TY 2001

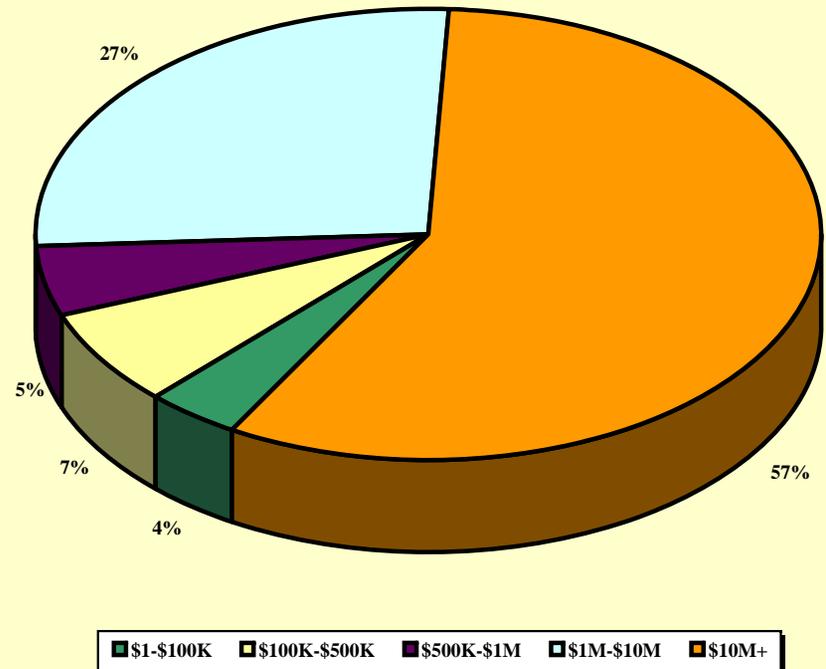


TABLE II. TAX YEAR 2001 C-CORPORATION RETURNS BY FEDERAL TAXABLE INCOME (BEFORE NOL) AND APPORTIONMENT PERCENTAGE

Federal Taxable Income	NC Apportionment Percentage					Total
	<5%	5% - 24%	25% - 49%	50% - 99%	100%	
\$0 or less	12,418	2,085	744	1,184	26,983	43,414
\$1 - \$19,999	1,116	316	154	303	14,891	16,780
\$20,000- \$99,999	1,070	425	180	409	7,028	9,112
\$100,000 - \$ 999,999	2,276	701	259	543	2,261	6,040
\$1,000,000 - \$9,999,999	2,701	575	187	203	285	3,951
\$10,000,000 - \$49,999,999	1,178	184	51	37	31	1,481
\$50,000,000+	624	93	10	9	4	740
Total	21,383	4,379	1,585	2,688	51,483	81,518

TABLE III. TAX YEAR 2001 C-CORPORATION LIABILITY BY FEDERAL TAXABLE INCOME (BEFORE NOL) AND APPORTIONMENT PERCENTAGE

Federal Taxable Income	NC Apportionment Percentage					Total
	<5%	5% - 24%	25% - 49%	50% - 99%	100%	
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
\$0 or less	6,351,886	702,705	171,486	13,568,949	705,320	21,500,346
\$1 - \$19,999	6,212	21,716	20,525	84,322	4,035,840	4,168,615
\$20,000- \$99,999	52,490	168,170	186,547	858,443	16,064,549	17,330,199
\$100,000 - \$ 999,999	897,716	1,975,674	1,803,879	7,535,422	31,845,795	44,058,486
\$1,000,000 - \$9,999,999	8,389,361	13,692,044	12,335,908	28,219,558	35,227,929	97,864,800
\$10,000,000 - \$49,999,999	19,201,550	26,930,975	23,052,822	27,529,258	34,480,428	131,195,033
\$50,000,000+	96,134,095	156,809,859	44,015,810	64,214,848	18,930,550	380,105,162
Total	131,033,310	200,301,143	81,586,977	142,010,800	141,290,411	696,222,641

Notes: A corporation's apportionment percentage is used to determine how much of the corporation's income may be taxed by North Carolina. The percentage is based on how much of the corporation's property, payroll, and sales are in North Carolina, with sales being given a double weight. A corporation must have a physical or significant economic presence in North Carolina, in order to be subject to taxation in the State. Due to the nature of their business, the following types of corporations apportion income using only the sales factor: public utilities, building or construction contractors, securities dealers, loan companies, or corporations receiving more than 50% of their ordinary gross income from intangible property.

Some corporations have no Federal Taxable Income but pay North Carolina taxes because provisions of the State tax code require that they add back certain amounts, such as income taxes paid, to their taxable income. Other corporations have a positive Federal Taxable Income but pay no tax in North Carolina because some of their income is not subject to taxation by states or because provisions of the State tax code allow them to reduce their income to the point where it is zero or less.

TABLE IV. TAX YEAR 2001 C-CORPORATION INCOME TAX CALCULATION DETAIL BY FEDERAL TAXABLE INCOME (BEFORE NOL)

FTI of Corporation	Number of Returns	Federal taxable Income, Before NOL [\$]	(+) Adjustments to Federal Income [\$]	(-) Contributions to Donees Outside NC [\$]	(-) Non-Business Income [\$]	(-) Reduction Due To Apportionment [\$]	(=) Income Apportioned to NC [\$]		
Taxable Returns									
\$0 or less	867	(5,749,135,471)	11,042,346,843	85,758,989	3,906,934	4,877,823,979	326,479,793		
\$1-\$19,999	11,162	69,294,197	6,820,730	290,116	(874,415)	6,542,370	70,156,856		
\$20,000-\$99,999	6,873	327,490,228	30,844,180	1,579,511	2,405,766	58,834,250	295,512,556		
\$100,000-\$999,999	4,333	1,512,163,261	255,309,314	9,206,488	15,625,543	1,028,507,245	714,133,251		
\$1,000,000-\$9,999,999	2,853	10,359,038,611	1,050,712,256	50,636,102	120,417,263	9,684,758,478	1,553,939,023		
\$10,000,000-\$50,000,000	1,097	24,977,937,300	2,077,957,889	116,831,432	477,561,250	24,356,768,030	2,103,130,639		
\$50,000,000+	545	157,709,480,847	7,189,839,843	1,034,231,756	4,531,177,947	153,266,261,309	6,067,490,712		
Total, Taxable	27,730	189,206,268,973	21,653,831,055	1,298,534,394	5,150,220,288	193,279,495,661	11,130,842,830		
Nontaxable Returns									
\$0 or less	42,546	(334,902,923,483)	(12,469,992,744)	68,795,910	4,123,122,124	(337,039,574,132)	(14,450,715,714)		
More than \$0	11,242	52,188,218,726	(12,067,299,406)	121,526,079	9,340,604,237	30,022,968,508	(630,372,301)		
Total, Nontaxable	53,788	(282,714,704,757)	(24,537,292,150)	190,321,989	13,463,726,361	(307,016,605,624)	(15,081,088,015)		

FTI of Corporation	Income Apportioned to NC [\$]	(+) Non-Business Income Allocated to NC [\$]	(-) Percentage Depletion Over Cost Depletion [\$]	(-) Net Economic Loss [\$]	(-) Contributions to NC Donees [\$]	(=) Net Taxable Income [\$]	(6.9%) Computed Income Tax [\$]	(-) Tax Credits [\$]	(=) Net Tax Liability [\$]
Taxable Returns									
\$0 or less	326,479,793	9,725,665	1,101	16,237,612	809,536	319,157,209	22,021,872	521,526	21,500,346
\$1-\$19,999	70,156,856	175,192	337,342	4,852,439	669,623	64,472,644	4,448,680	280,065	4,168,615
\$20,000-\$99,999	295,512,556	788,850	101,857	20,519,051	2,768,836	273,113,964	18,844,918	1,514,719	17,330,199
\$100,000-\$999,999	714,133,251	5,307,367	718,688	44,648,949	5,382,884	668,691,023	46,139,735	2,081,249	44,058,486
\$1,000,000-\$9,999,999	1,553,939,023	19,173,935	664,982	75,836,278	9,549,067	1,487,161,772	102,614,187	4,749,387	97,864,800
\$10,000,000-\$50,000,000	2,103,130,639	4,450,522	13,440,192	68,384,069	8,301,412	2,017,455,488	139,204,430	8,009,397	131,195,033
\$50,000,000+	6,067,490,712	778,707	7,263,422	138,012,256	27,396,010	5,968,949,731	411,857,527	31,752,366	380,105,162
Total, Taxable	11,130,842,830	40,400,238	22,527,584	368,490,654	54,877,368	10,799,001,831	745,131,349	48,908,709	696,222,641
Nontaxable Returns									
\$0 or less	(14,450,715,714)	(94,375,516)	896,764	7,743,871,435	565,408,138	(22,854,221,506)	8	8	-
More than \$0	(630,372,301)	84,264,478	15,045,580	4,049,353,095	2,714,956	(3,351,630,533)	50,745	50,745	-
Total, Nontaxable	(15,081,088,015)	(10,111,038)	15,942,344	11,793,224,530	568,123,094	(26,205,852,039)	50,753	50,753	-

Notes: Some corporations have no Federal Taxable Income but pay North Carolina taxes because provisions of the State tax code require that they add back certain amounts such as income taxes paid, to their taxable income. Other corporations have a positive Federal Taxable Income but pay no tax in North Carolina because some of their income is not subject to taxation by states or because provisions of the State tax code allow them to reduce their income to the point where it is zero or less. Details may not add due to rounding or taxpayer error.

Figure iii. C-Corporation Tax Credits as a Percent of Tax by FTI Tax Year 2001

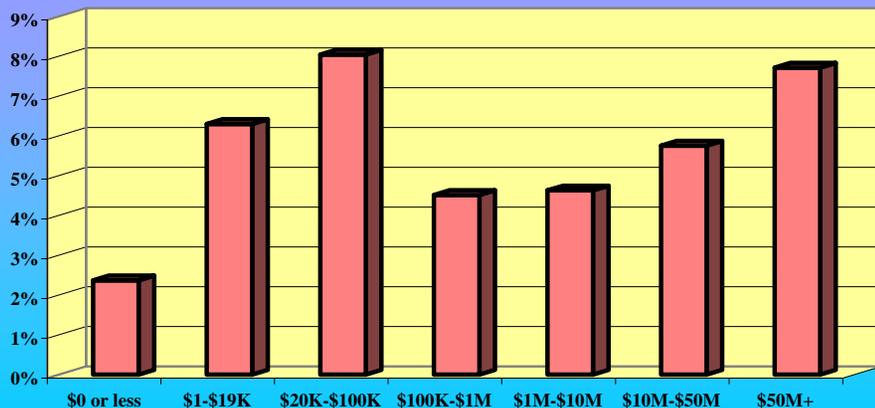


Figure iv. C-Corporation Tax Credits Taken by FTI Tax Year 2001

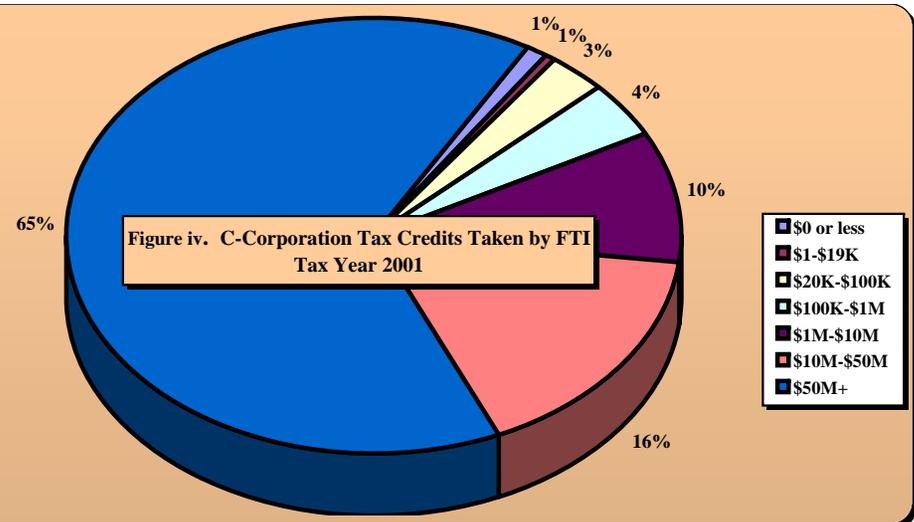


Figure v. Number of C-Corporations by Apportionment Percentage
Tax Year 2001

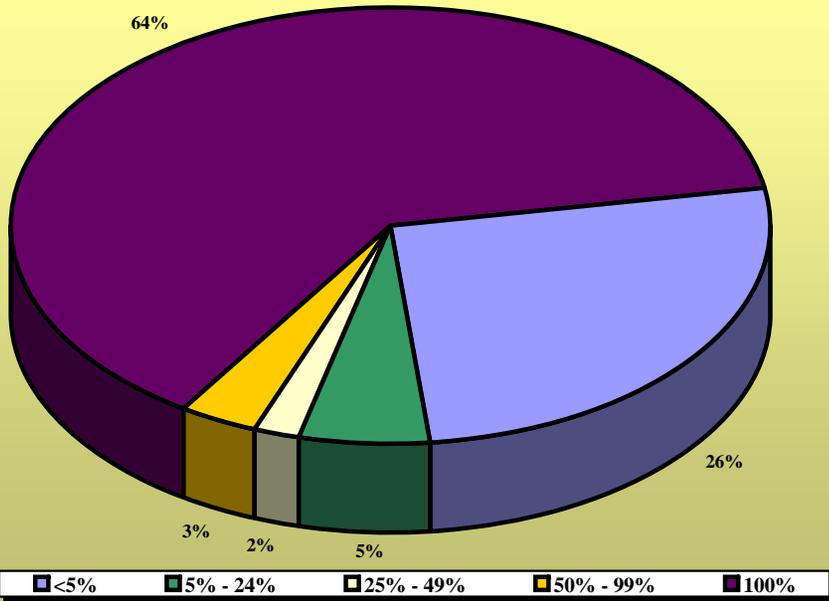


Figure vi. C-Corporation Tax Liability by Apportionment Percentage
Tax Year 2001

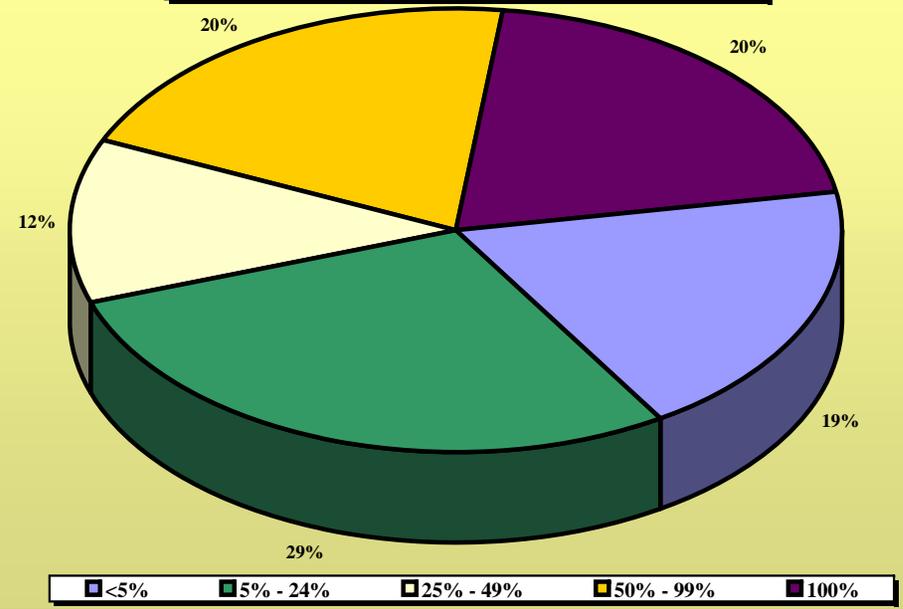


Figure vii. Number of C-Corporations by Federal Taxable Income
Tax Year 2001

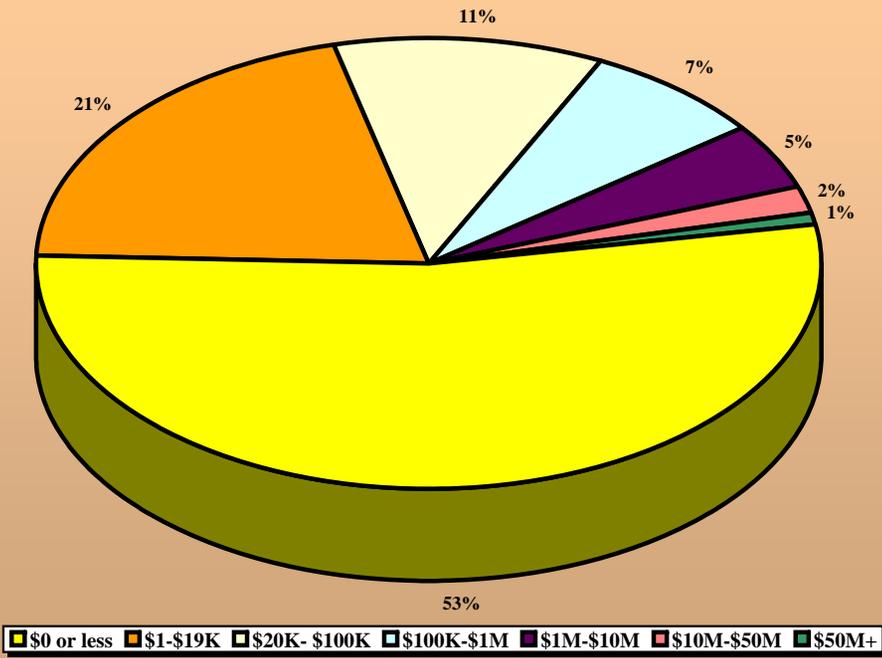


Figure viii. C-Corporation Tax Liability by Federal Taxable Income
Tax Year 2001

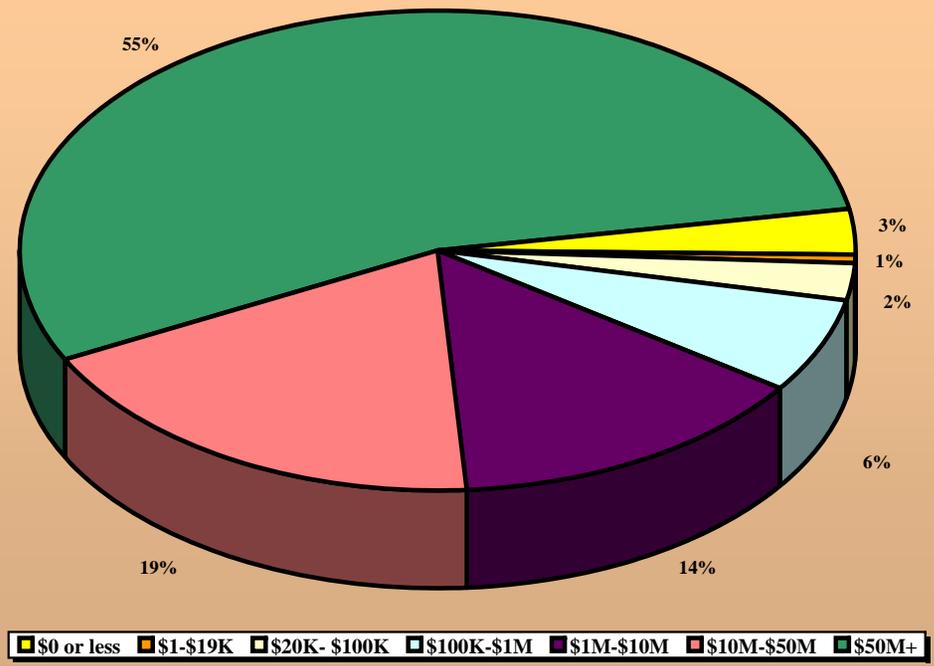


TABLE V. TAX YEAR 2001 S-CORPORATION RETURNS AND TAX LIABILITY BY NC TAXABLE INCOME

Corporation NC Taxable Income	Number of Returns	Percent	Number With Tax Due for Nonresidents	Net Tax Liability [\$]	Percent
\$0*	41,432	42%	5	3,787	0%
\$1-\$15,000	19,983	20%	1,464	380,158	2%
\$15,001-30,000	9,749	10%	358	415,316	2%
\$30,001-\$50,000	7,564	8%	260	548,170	2%
\$50,001-\$100,000	8,454	9%	307	1,220,923	5%
\$100,001-\$500,000	8,509	9%	519	6,526,510	28%
\$500,001-\$1,000,000	1,072	1%	96	4,038,374	17%
\$1,000,001+	788	1%	70	10,087,916	43%
Total	97,551	100%	3,079	23,221,154	100%

* Includes both returns with no Federal Taxable Income and those that have Federal Taxable Income but no North Carolina Taxable Income.

Notes: S-Corporations pass their tax liability along to their shareholders, who pay tax on the income according to the individual income tax rate schedule. S-Corporations which have shareholders who are not North Carolina residents may pass the tax liability to those shareholders only if the nonresidents sign an agreement to pay North Carolina taxes on their share of the corporation's income. For nonresident shareholders who fail to sign such an agreement, the S-Corporation must file a composite return and pay the tax for the shareholders. The tax for nonresidents filing composite is calculated according to the individual income tax rate schedule, but the collections are considered corporate income tax receipts.

Figure ix. Number of S-Corporations by NC Taxable Income
Tax Year 2001

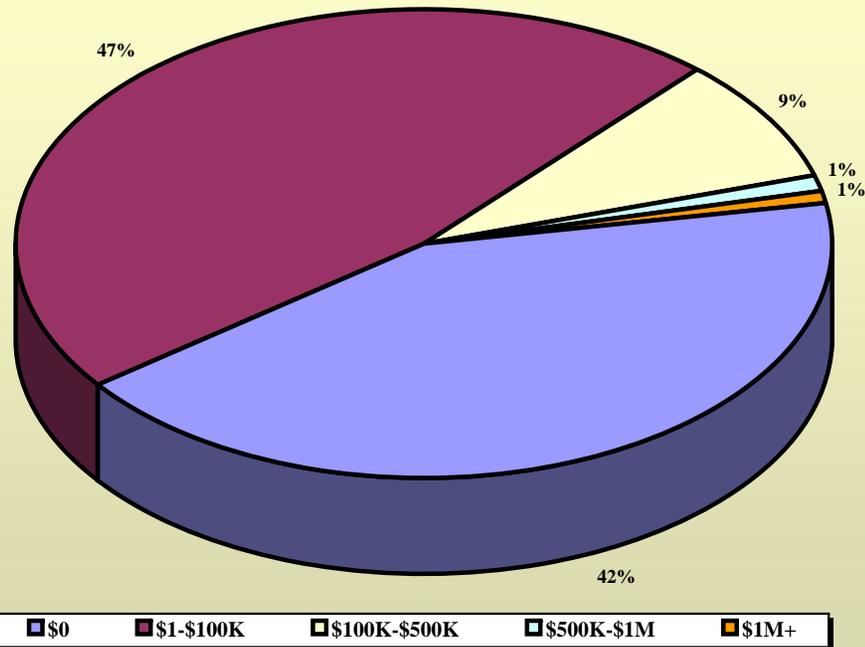


Figure x. S-Corporation Tax Liability by NC Taxable Income
Tax Year 2001

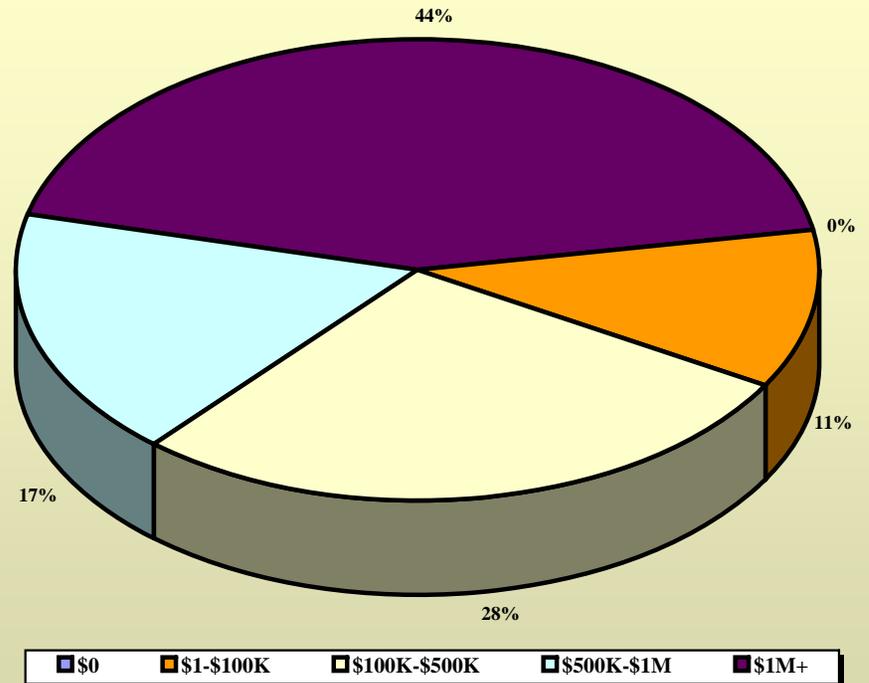


TABLE VI. TAX YEAR 2001 S-CORPORATION INCOME TAX CALCULATION DETAIL

	Number of Returns	(+) Shares Income [\$]	(+) Adjustments to Federal Income [\$]	(-) Non-Business Income [\$]	(-) Reduction Due To Apportionment [\$]	(=) Income Apportioned to NC [\$]
NC Taxable Income						
Zero or Negative	41,432	(4,803,105,521)	(2,364,504,344)	414,925,377	(5,743,779,667)	(1,830,669,851)
Positive, But No Income Attributable to Nonresidents Filing Composite	53,040	11,781,913,084	(105,605,200)	160,413,680	6,123,083,266	5,393,664,520
Positive, With Income Attributable to Nonresidents Filing Composite	3,079	8,254,532,601	141,146,161	358,538,357	7,635,824,776	380,872,383
Total	97,551	15,233,340,164	(2,328,963,383)	933,877,414	8,015,128,375	3,943,867,052

NC Taxable Income	(+) Non-Business Income Allocated to NC [\$]	(-) Percentage Depletion Over Cost Depletion [\$]	(-) Net Taxable Income [\$]	(+) Adjustment for Shareholders Paying Tax on Shares Income [\$]	(=) Attributable to Nonresidents Filing Composite [\$]	(Tax Rates %) Computed Net Income Tax [\$]	(-) Tax Credits [\$]	(=) Net Tax Liability [\$]
\$0 or less	(1,728,039)	836,346	(1,832,901,166)	1,768,715,098	(64,186,068)	-	-	-
Positive, But No Income Attributable to Nonresidents Filing Composite	27,990,804	13,297	5,447,488,936	(5,447,635,277)	(146,341)	-	-	-
Positive, With Income Attributable to Nonresidents Filing Composite	7,746,836	46,606	389,749,772	(70,361,481)	319,388,291	23,513,752	292,598	23,221,154
Total	34,009,601	896,249	4,004,337,542	(3,749,281,660)	255,055,882	23,513,752	292,598	23,221,154

Notes: S-Corporations pass their tax liability along to their shareholders, who pay tax on the income according to the individual income tax rate schedule. S-Corporations which have shareholders who are not North Carolina residents may pass the tax liability to those shareholders only if the nonresidents sign an agreement to pay North Carolina taxes on their share of the corporation's income. For nonresident shareholders who fail to sign such an agreement, the S-Corporation must file a composite return and pay the tax for the shareholders. The tax for nonresidents filing composite is calculated according to the individual income tax rate schedule, but the collections are considered corporate income tax receipts. Details may not add due to rounding and taxpayer error.

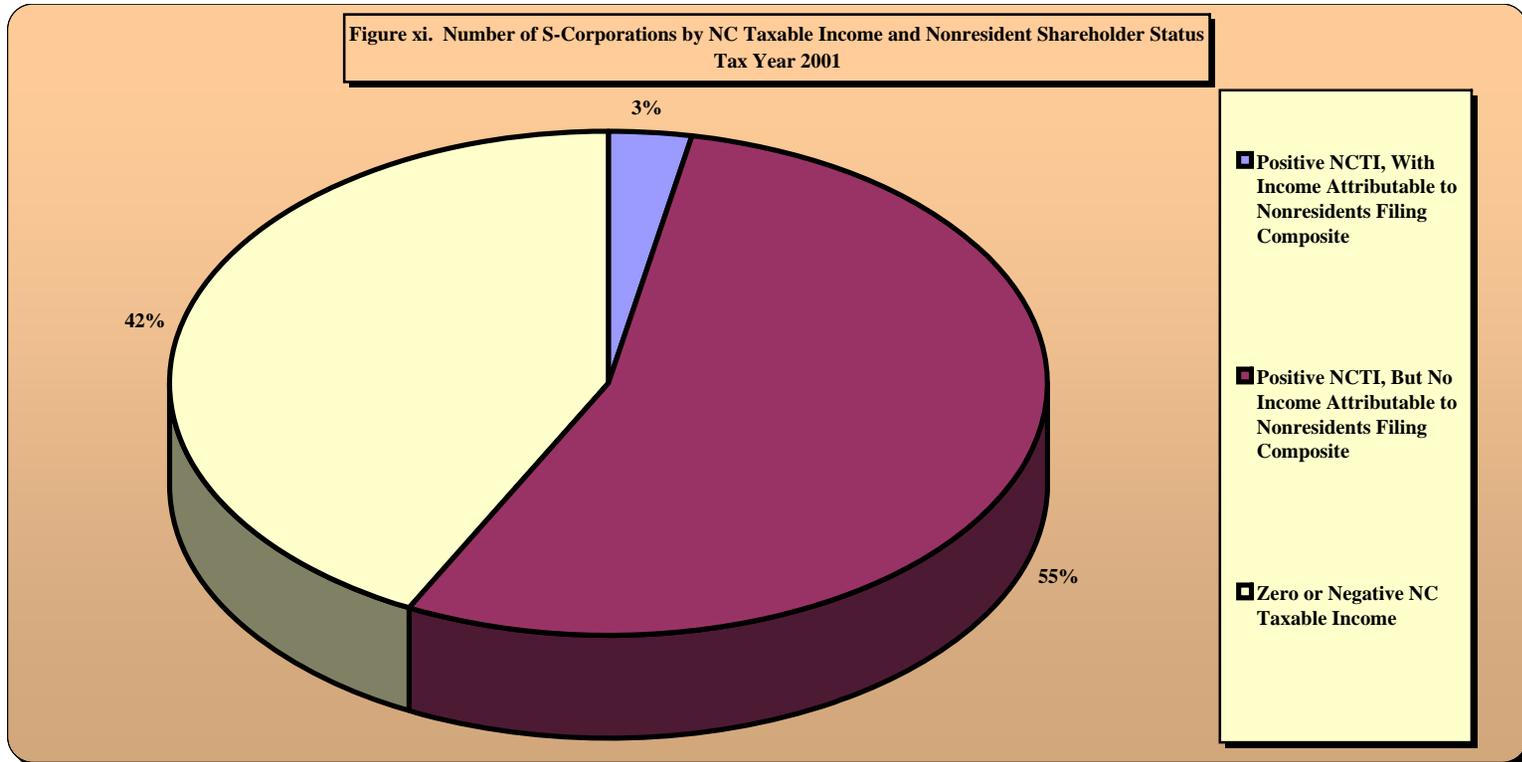


TABLE VII. TAX YEAR 2002 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

ALL RETURNS

NC Taxable Income	Number of returns	Federal Net Taxable Income [\$]	(+) Federal Net Taxable Loss [\$]	(+) Additions [\$]	(-) Deductions [\$]	(=) Computed NC Net Taxable Income [\$]	Computed NC Net Taxable Income After Residency Proration [\$]	Computed Tax [\$]	(-) Total Credits Taken [\$]	(=) Net Tax [\$]
\$ 1 - 2,000	247,001	816,246,240	(244,940,292)	595,368,559	321,875,896	844,797,854	238,363,504	14,333,374	3,606,419	10,726,955
2,001 - 4,000	208,237	1,062,579,943	(78,570,480)	620,583,117	280,700,112	1,323,885,848	615,967,278	37,027,472	7,386,054	29,641,418
4,001 - 6,000	176,680	1,195,625,245	(7,018,026)	542,424,051	256,495,782	1,474,534,585	880,226,630	52,911,103	8,715,598	44,195,505
6,001 - 10,000	314,074	2,998,586,695	(6,330,638)	990,129,353	485,109,872	3,497,260,927	2,500,665,427	150,204,483	18,719,076	131,485,407
10,001 - 10,625	45,869	533,800,319	(629,990)	146,578,850	71,769,789	607,979,390	472,975,324	28,404,343	2,940,996	25,463,347
10,626 - 12,750	147,456	1,910,683,907	(1,695,619)	470,055,733	238,421,762	2,140,622,732	1,722,046,933	103,460,829	9,506,565	93,954,264
12,751 - 15,000	145,578	2,215,841,700	(1,500,457)	460,942,086	248,536,789	2,426,745,255	2,017,453,697	121,977,904	9,477,270	112,500,634
15,001 - 17,000	119,245	2,094,245,572	(1,209,548)	380,114,533	224,118,084	2,248,987,355	1,906,458,153	116,368,519	7,616,580	108,751,939
17,001 - 20,000	161,012	3,204,790,133	(2,330,347)	516,416,000	323,041,006	3,395,856,034	2,974,774,748	183,576,294	10,181,208	173,395,086
20,001 - 21,250	61,967	1,394,273,827	(569,021)	205,673,470	130,759,463	1,468,631,010	1,277,937,158	79,492,437	3,962,509	75,529,928
21,251 - 25,000	167,791	4,121,245,726	(2,552,872)	572,009,444	377,041,979	4,313,638,643	3,872,533,494	243,333,615	11,233,960	232,099,655
25,001 - 30,000	190,720	5,559,872,916	(1,761,940)	689,865,061	482,097,245	5,765,882,405	5,229,473,758	333,591,768	14,163,813	319,427,955
30,001 - 40,000	287,103	10,477,237,644	(4,071,720)	1,193,324,903	774,205,502	10,892,282,147	9,963,883,082	645,861,866	25,797,994	620,063,872
40,001 - 50,000	203,473	9,329,770,616	(3,251,428)	999,322,676	552,380,734	9,773,460,037	9,098,815,684	598,126,555	22,432,201	575,694,354
50,001 - 60,000	145,391	8,069,965,789	(852,377)	846,095,146	396,019,897	8,519,187,076	7,951,059,219	528,022,293	18,636,161	509,386,132
60,001 - 75,000	133,321	8,988,484,094	(9,626,229)	953,920,941	385,837,195	9,546,944,092	8,897,314,325	597,136,308	18,608,352	578,527,956
75,001 - 80,000	28,857	2,263,236,700	(486,725)	242,442,660	92,289,663	2,412,902,972	2,233,829,638	151,030,208	4,004,371	147,025,837
80,001 - 100,000	79,019	7,141,575,281	(5,036,531)	813,200,371	274,177,649	7,675,474,472	7,032,979,321	478,250,617	11,171,716	467,078,901
100,001 - 120,000	42,279	4,752,962,344	(2,164,109)	532,314,827	176,228,903	5,106,883,465	4,610,627,899	318,373,398	7,561,724	310,811,674
120,001 - 160,000	41,132	5,851,801,913	(2,377,649)	635,061,817	190,724,754	6,293,761,277	5,639,037,961	399,458,696	10,343,635	389,115,061
160,001 - 200,000	18,279	3,434,602,657	(1,962,898)	350,217,567	93,911,420	3,688,945,905	3,248,005,059	235,457,318	7,179,373	228,277,945
200,001 or more	40,107	22,329,538,532	(12,477,014)	2,013,479,334	471,062,344	23,859,478,508	19,632,744,932	1,544,150,029	93,541,985	1,450,608,044
Subtotal	3,004,591	109,746,967,793	(391,415,910)	14,769,540,499	6,846,805,839	117,278,141,990	102,017,173,224	6,960,549,429	326,787,560	6,633,761,869
No Taxable Income	603,197	6,499,362,498	(8,587,195,352)	3,261,293,948	3,414,739,586	(2,241,594,375)	-	-	-	-
TOTAL	3,607,788	116,246,330,291	(8,978,611,262)	18,030,834,447	10,261,545,425	115,036,547,615	102,017,173,224	6,960,549,429	326,787,560	6,633,761,869

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE VIII. TAX YEAR 2002 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

SINGLE

NC Taxable Income	Number of returns	Federal Net Taxable Income [\$]	(+) Federal Net Taxable Loss [\$]	(+) Additions [\$]	(-) Deductions [\$]	(=) Computed NC Net Taxable Income [\$]	Computed NC Net Taxable Income After Residency Proration [\$]	Computed Tax [\$]	(-) Total Credits Taken [\$]	(=) Net Tax [\$]
\$ 1 - 2,000	148,098	279,735,852	(64,282,499)	226,428,322	106,368,066	335,510,501	138,598,813	8,336,086	497,259	7,838,827
2,001 - 4,000	109,895	381,448,583	(3,564,370)	223,318,943	87,337,755	513,862,886	319,408,144	19,199,451	858,434	18,341,017
4,001 - 6,000	81,955	467,949,061	(671,146)	169,394,840	76,858,265	559,819,230	407,237,895	24,479,087	871,248	23,607,839
6,001 - 10,000	134,018	1,155,201,575	(1,304,826)	287,033,141	138,980,970	1,301,936,373	1,064,415,271	63,931,896	1,698,347	62,233,549
10,001 - 10,625	19,123	201,809,314	(86,536)	42,205,893	18,510,597	225,418,074	197,192,098	11,842,361	281,363	11,560,998
10,626 - 12,750	61,317	731,941,277	(372,115)	135,552,479	60,295,862	806,826,192	716,344,211	43,010,290	864,986	42,145,304
12,751 - 15,000	61,557	862,953,662	(257,413)	135,003,196	59,593,598	938,106,190	853,234,910	51,878,837	932,250	50,946,587
15,001 - 17,000	51,227	828,058,317	(146,609)	114,089,032	52,586,405	889,410,835	818,997,650	50,800,218	790,325	50,009,893
17,001 - 20,000	70,344	1,294,721,030	(524,726)	157,608,259	73,010,888	1,378,820,279	1,299,755,792	82,016,049	1,118,749	80,897,300
20,001 - 21,250	27,170	576,541,429	(113,471)	64,983,814	30,358,192	611,053,579	560,270,402	35,755,766	462,212	35,293,554
21,251 - 25,000	71,078	1,642,815,116	(586,539)	169,849,995	80,247,755	1,731,844,389	1,638,992,276	105,668,253	1,358,075	104,310,178
25,001 - 30,000	73,515	2,001,165,451	(136,452)	184,319,356	88,152,888	2,097,197,672	2,011,575,914	131,445,646	1,709,146	129,736,500
30,001 - 40,000	87,172	3,016,204,858	(1,862,325)	254,632,403	119,953,936	3,149,017,840	2,998,183,237	198,759,330	2,735,231	196,024,099
40,001 - 50,000	41,379	1,860,350,821	(745,177)	150,994,508	69,715,104	1,940,887,177	1,837,245,916	123,332,608	1,903,152	121,429,456
50,001 - 60,000	21,030	1,183,522,035	(35,611)	102,122,184	44,850,707	1,240,756,311	1,146,522,908	77,576,099	1,327,963	76,248,136
60,001 - 75,000	15,941	1,112,343,555	(3,166,856)	105,648,784	40,791,081	1,174,034,812	1,060,322,869	72,965,744	1,295,375	71,670,369
75,001 - 80,000	3,092	246,413,061	(163,896)	22,815,627	8,728,459	260,336,333	239,228,789	16,754,600	433,884	16,320,716
80,001 - 100,000	7,444	689,008,992	(430,771)	68,349,037	26,869,452	730,057,806	661,009,715	46,929,337	1,024,214	45,905,123
100,001 - 120,000	3,622	460,907,242	(120,703)	50,513,623	19,697,483	491,601,985	394,966,835	28,518,251	720,556	27,797,695
120,001 - 160,000	3,492	541,571,594	(103,256)	54,300,709	19,859,990	575,909,007	478,516,757	35,357,127	1,060,693	34,296,434
160,001 - 200,000	1,577	368,968,723	(55,094)	35,290,773	11,401,945	392,802,457	280,329,106	21,270,242	885,050	20,385,192
200,001 or more	3,497	2,243,849,085	(1,976,141)	200,745,129	92,168,090	2,350,449,983	1,694,446,647	135,674,138	7,290,795	128,383,343
Subtotal	1,097,543	22,147,480,634	(80,706,532)	2,955,200,047	1,326,337,487	23,695,659,912	20,816,796,155	1,385,501,416	30,119,308	1,355,382,108
No Taxable Income	263,447	2,321,680,367	(1,969,335,111)	596,353,682	1,028,956,884	(80,295,734)	-	-	-	-
TOTAL	1,360,990	24,469,161,001	(2,050,041,643)	3,551,553,729	2,355,294,372	23,615,364,178	20,816,796,155	1,385,501,416	30,119,308	1,355,382,108

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE IX. TAX YEAR 2002 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD

NC Taxable Income	Number of returns	Federal Net Taxable Income [\$]	(+) Federal Net Taxable Loss [\$]	(+) Additions [\$]	(-) Deductions [\$]	(=) Computed NC Net Taxable Income [\$]	Computed NC Net Taxable Income After Residency Proration [\$]	Computed Tax [\$]	(-) Total Credits Taken [\$]	(=) Net Tax [\$]
\$ 1 - 2,000	42,168	427,665,615	(65,331,358)	177,291,877	191,984,691	347,641,443	42,775,632	2,572,488	970,660	1,601,828
2,001 - 4,000	41,237	562,340,094	(41,594,055)	198,718,518	173,531,113	545,933,440	123,868,827	7,445,745	2,150,994	5,294,751
4,001 - 6,000	39,955	558,153,290	(5,161,842)	181,011,810	160,643,333	573,354,276	199,288,108	11,980,345	2,639,998	9,340,347
6,001 - 10,000	75,166	1,223,659,929	(4,567,732)	339,766,756	310,405,796	1,248,453,157	600,747,370	36,084,851	5,662,667	30,422,184
10,001 - 10,625	11,439	205,459,890	(498,189)	51,744,957	48,272,027	208,434,631	117,974,024	7,084,830	924,627	6,160,203
10,626 - 12,750	38,578	732,718,553	(1,272,331)	174,020,663	159,658,724	745,808,221	450,725,799	27,063,273	3,241,452	23,821,821
12,751 - 15,000	40,218	836,133,651	(1,156,444)	178,970,694	170,930,216	843,016,057	558,006,872	33,498,176	3,565,558	29,932,618
15,001 - 17,000	35,615	813,995,932	(978,462)	158,615,579	156,179,757	815,408,781	569,732,271	34,203,001	3,243,146	30,959,855
17,001 - 20,000	52,422	1,274,985,290	(1,722,340)	232,872,360	229,203,701	1,276,926,259	969,961,817	58,232,233	4,921,643	53,310,590
20,001 - 21,250	21,491	565,506,125	(408,063)	97,065,745	92,070,561	570,093,246	443,304,037	26,609,662	2,120,114	24,489,548
21,251 - 25,000	64,238	1,774,838,110	(1,963,260)	294,685,223	275,313,258	1,792,194,607	1,485,527,566	90,337,392	6,592,751	83,744,641
25,001 - 30,000	86,618	2,764,079,726	(1,332,383)	401,354,879	370,483,108	2,793,619,122	2,381,917,212	148,334,860	9,396,954	138,937,906
30,001 - 40,000	166,113	6,317,230,967	(2,103,887)	809,082,766	622,332,067	6,501,877,761	5,804,603,425	371,028,816	19,672,570	351,356,246
40,001 - 50,000	146,884	6,797,136,549	(1,860,441)	779,283,631	465,345,711	7,109,210,808	6,587,010,479	429,882,138	18,982,885	410,899,253
50,001 - 60,000	117,065	6,465,072,320	(738,566)	700,197,783	340,538,116	6,823,993,426	6,407,513,009	423,662,498	16,557,742	407,104,756
60,001 - 75,000	112,495	7,553,375,215	(3,722,695)	806,481,351	335,892,332	8,020,243,540	7,512,708,864	501,987,484	16,823,138	485,164,346
75,001 - 80,000	24,834	1,932,913,159	(322,829)	211,746,312	81,725,491	2,062,611,151	1,922,590,433	129,304,206	3,450,535	125,853,671
80,001 - 100,000	69,178	6,207,613,270	(4,534,629)	719,655,208	241,804,501	6,680,842,348	6,159,230,989	416,440,639	9,891,486	406,549,153
100,001 - 120,000	37,542	4,128,450,205	(2,043,406)	468,046,156	153,260,391	4,441,192,564	4,094,219,223	281,167,869	6,608,979	274,558,890
120,001 - 160,000	36,582	5,124,511,402	(2,201,326)	557,276,847	165,666,890	5,513,920,033	5,015,464,047	353,488,331	9,037,817	344,450,514
160,001 - 200,000	16,196	2,962,566,112	(1,341,565)	303,773,423	79,918,510	3,185,079,460	2,877,840,590	207,444,085	6,082,256	201,361,829
200,001 or more	35,455	19,028,891,590	(7,922,448)	1,727,538,089	363,979,370	20,384,527,861	17,327,037,842	1,359,558,809	82,747,238	1,276,811,571
Subtotal	1,311,489	78,257,296,993	(152,778,251)	9,569,200,627	5,189,139,664	82,484,382,192	71,652,048,436	4,957,411,731	235,285,210	4,722,126,521
No Taxable Income	183,901	2,233,887,229	(4,853,352,236)	1,996,692,716	2,190,658,236	(2,813,700,313)	-	-	-	-
TOTAL	1,495,390	80,491,184,222	(5,006,130,487)	11,565,893,343	7,379,797,900	79,670,681,879	71,652,048,436	4,957,411,731	235,285,210	4,722,126,521

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE X. TAX YEAR 2002 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

MARRIED FILING SEPARATELY

NC Taxable Income	Number of returns	Federal Net Taxable Income [\$]	Federal Net Taxable Loss [\$]	(+) Additions [\$]	(-) Deductions [\$]	(=) Computed NC Net Taxable Income [\$]	Computed NC Net Taxable Income After Residency Proration [\$]	Computed Tax [\$]	(-) Total Credits Taken [\$]	(=) Net Tax [\$]
\$ 1 - 2,000	9,233	76,275,034	(4,323,299)	20,510,814	10,771,934	81,695,464	9,185,640	554,279	81,965	472,314
2,001 - 4,000	7,169	74,490,759	(424,671)	16,812,694	7,647,326	83,232,356	21,340,311	1,282,584	164,092	1,118,492
4,001 - 6,000	6,125	68,505,185	(395,376)	15,002,032	7,014,828	76,097,014	30,627,154	1,840,903	193,280	1,647,623
6,001 - 10,000	12,072	153,524,519	(58,436)	28,801,533	12,363,745	169,904,211	96,416,389	5,791,275	471,598	5,319,677
10,001 - 10,625	1,833	26,718,003	(3,477)	4,601,580	1,434,505	29,881,601	18,905,445	1,135,362	79,993	1,055,369
10,626 - 12,750	6,195	86,318,522	(5,218)	14,114,060	5,373,125	95,054,239	72,368,600	4,408,918	265,292	4,143,626
12,751 - 15,000	6,364	105,458,162	(11,099)	15,388,163	5,722,073	115,113,153	88,234,573	5,502,197	282,978	5,219,219
15,001 - 17,000	5,326	98,119,511	(39,543)	13,115,852	4,718,775	106,477,045	85,148,174	5,395,970	242,156	5,153,814
17,001 - 20,000	7,431	149,637,714	(55,270)	18,826,472	6,139,619	162,269,297	137,260,976	8,820,991	360,054	8,460,937
20,001 - 21,250	2,858	63,448,521	(30,152)	7,289,101	2,502,396	68,217,272	58,953,482	3,823,926	137,079	3,686,847
21,251 - 25,000	7,595	184,267,076	-	20,196,245	6,025,053	198,433,268	175,234,557	11,461,789	370,783	11,091,006
25,001 - 30,000	7,694	219,245,833	(230,383)	22,664,092	6,888,237	234,791,705	210,188,385	13,896,637	402,590	13,494,047
30,001 - 40,000	8,553	331,269,545	(3,000)	33,056,114	11,399,054	352,923,606	294,025,891	19,675,573	437,584	19,237,989
40,001 - 50,000	4,343	208,231,450	(475,226)	21,298,624	5,675,925	223,378,923	193,269,598	13,068,484	177,267	12,891,217
50,001 - 60,000	2,379	152,256,989	(63,974)	17,014,828	3,739,266	17,014,828	129,683,223	8,905,608	126,623	8,778,985
60,001 - 75,000	1,687	120,909,965	-	11,315,534	3,939,389	128,286,160	111,821,769	7,854,358	108,627	7,745,731
75,001 - 80,000	331	37,923,608	-	3,045,117	757,609	40,211,116	25,593,984	1,824,240	27,794	1,796,446
80,001 - 100,000	828	111,055,043	(66,683)	10,589,587	2,496,102	119,081,845	73,333,226	5,284,853	90,178	5,194,675
100,001 - 120,000	401	74,954,218	-	5,675,011	1,462,634	79,166,595	43,759,070	3,216,645	81,257	3,135,388
120,001 - 160,000	392	89,816,581	(72,745)	13,972,978	3,519,053	100,197,761	53,757,810	4,050,362	81,549	3,968,813
160,001 - 200,000	214	53,190,653	(6,917)	5,255,998	1,337,181	57,102,553	38,121,771	2,935,051	66,206	2,868,845
200,001 or more	512	636,207,265	(277,279)	49,152,162	10,823,465	674,258,683	314,781,682	25,467,086	1,848,497	23,618,589
Subtotal	99,535	3,121,824,155	(6,542,748)	367,698,591	121,751,294	3,361,242,443	2,282,011,710	156,197,091	6,097,442	150,099,649
No Taxable Income	15,015	1,292,196,152	(485,852,187)	130,811,193	83,275,139	853,880,019	-	-	-	-
TOTAL	114,550	4,414,020,307	(492,394,935)	498,509,784	205,026,433	4,215,122,462	2,282,011,710	156,197,091	6,097,442	150,099,649

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE XI. TAX YEAR 2002 INDIVIDUAL INCOME TAX CALCULATION BY SIZE OF TAXABLE INCOME BY FILING STATUS

HEAD OF HOUSEHOLD

NC Taxable Income	Number of returns	Federal Net Taxable Income [\$]	(+) Federal Net Taxable Loss [\$]	(+) Additions [\$]	(-) Deductions [\$]	(=) Computed NC Net Taxable Income [\$]	Computed NC Net Taxable Income After Residency Proration [\$]	Computed Tax [\$]	(-) Total Credits Taken [\$]	(=) Net Tax [\$]
\$ 1 - 2,000	47,502	32,569,740	(111,003,136)	171,137,546	12,751,205	79,950,445	47,803,419	2,870,521	2,056,535	813,986
2,001 - 4,000	49,936	44,300,507	(32,987,384)	181,732,962	12,183,918	180,857,167	151,349,996	9,099,692	4,212,534	4,887,158
4,001 - 6,000	48,645	101,017,710	(789,662)	177,015,369	11,979,356	265,264,066	243,073,473	14,610,768	5,011,072	9,599,696
6,001 - 10,000	92,818	466,200,672	(399,644)	334,527,923	23,359,360	776,967,185	739,086,397	44,396,461	10,886,464	33,509,997
10,001 - 10,625	13,474	99,813,112	(41,788)	48,026,420	3,552,660	144,245,084	138,903,757	8,341,790	1,655,013	6,686,777
10,626 - 12,750	41,366	359,705,555	(45,955)	146,368,531	13,094,051	492,934,080	482,608,323	28,978,348	5,134,835	23,843,513
12,751 - 15,000	37,439	411,296,225	(75,501)	131,580,033	12,290,902	530,509,855	517,977,342	31,098,694	4,696,484	26,402,210
15,001 - 17,000	27,077	354,071,812	(44,934)	94,294,070	10,633,147	437,690,694	432,580,058	25,969,330	3,340,953	22,628,377
17,001 - 20,000	30,815	485,446,099	(28,011)	107,108,909	14,686,798	577,840,199	567,796,163	34,507,021	3,780,762	30,726,259
20,001 - 21,250	10,448	188,777,752	(17,335)	36,334,810	5,828,314	219,266,913	215,409,237	13,303,083	1,243,104	12,059,979
21,251 - 25,000	24,880	519,325,424	(3,073)	87,277,981	15,455,913	591,166,379	572,779,095	35,866,181	2,912,351	32,953,830
25,001 - 30,000	22,893	575,381,906	(62,722)	81,526,734	16,573,012	640,273,906	625,792,247	39,914,625	2,655,122	37,259,503
30,001 - 40,000	25,265	812,532,274	(102,508)	96,553,620	20,520,445	888,462,941	867,070,529	56,398,147	2,952,609	53,445,538
40,001 - 50,000	10,867	464,051,795	(170,584)	47,745,913	11,643,995	499,983,129	481,289,691	31,843,325	1,368,897	30,474,428
50,001 - 60,000	4,917	269,114,445	(14,226)	26,760,351	6,891,808	288,968,762	267,340,079	17,878,088	623,833	17,254,255
60,001 - 75,000	3,198	201,855,359	(2,736,678)	30,475,272	5,214,393	224,379,580	212,460,823	14,328,722	381,212	13,947,510
75,001 - 80,000	600	45,986,872	-	4,835,604	1,078,104	49,744,372	46,416,432	3,147,162	92,158	3,055,004
80,001 - 100,000	1,569	133,897,976	(4,448)	14,606,539	3,007,594	145,492,473	139,405,391	9,595,788	165,838	9,429,950
100,001 - 120,000	714	88,650,679	-	8,080,037	1,808,395	94,922,321	77,682,771	5,470,633	150,932	5,319,701
120,001 - 160,000	666	95,902,336	(322)	9,511,283	1,678,821	103,734,476	91,299,347	6,562,876	163,576	6,399,300
160,001 - 200,000	292	49,877,169	(559,322)	49,877,373	1,253,784	53,961,435	51,713,592	3,807,940	145,861	3,662,079
200,001 or more	643	420,590,592	(2,301,146)	36,043,954	4,091,419	450,241,981	296,478,761	23,449,996	1,655,455	21,794,541
Subtotal	496,024	6,220,366,011	(151,388,379)	1,877,441,234	209,577,394	7,736,857,443	7,266,316,923	461,439,191	55,285,600	406,153,591
No Taxable Income	140,834	651,598,750	(1,278,655,818)	537,436,357	111,849,327	(201,478,347)	-	-	-	-
TOTAL	636,858	6,871,964,761	(1,430,044,197)	2,414,877,591	321,426,720	7,535,379,097	7,266,316,923	461,439,191	55,285,600	406,153,591

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors.

NC Taxable Income is equal to Federal Taxable Income plus NC additions to income and minus NC deductions from income. NC Taxable Income generally is less than Federal Adjusted Gross Income or a taxpayer's total income.

Data are not comparable to years prior to 1989 due to the law change which allowed joint filing of returns.

TABLE XII. TAX CREDITS CLAIMED ON TAX YEAR 2002 INDIVIDUAL INCOME TAX RETURNS

Credit	All Returns		Single		Married-Joint		Married-Single		Head of Household	
	Number of Returns	Amount Claimed [$]	Number of Returns	Amount Claimed [$]	Number of Returns	Amount Claimed [$]	Number of Returns	Amount Claimed [$]	Number of Returns	Amount Claimed [\$]
Foreign/Other State Taxes Paid	80,011	144,183,752	22,621	19,433,636	48,924	116,932,880	1,496	2,381,258	6,970	5,435,978
Child and Dependent Care	218,275	42,365,861	3,595	648,729	127,830	24,654,792	4,433	800,791	82,417	16,261,549
Disabled Taxpayer/Dependent/Spouse	8,628	659,063	348	65,270	4,322	334,338	43	1,949	3,915	257,506
Qualified Business Investments	2,606	6,277,395	363	668,635	2,034	5,373,377	55	114,165	154	121,218
Children	1,081,234	105,234,178	30,040	2,443,351	546,675	57,771,934	23,162	1,952,295	481,357	43,066,598
Charitable Contributions	206,997	18,694,158	70,172	4,721,932	87,710	9,834,886	3,577	292,072	45,538	3,845,268
Long-Term Care Insurance Premiums	35,240	7,226,004	8,615	1,539,900	22,235	5,063,886	438	60,948	3,952	561,270
Miscellaneous	22,146	26,930,743	2,823	4,370,573	13,824	20,758,583	899	647,118	4,600	1,154,469
Carryover of Prior Year Credits	1,459	13,364,223	283	1,730,644	931	11,120,371	36	278,919	209	234,289
Business Incentives*	28,529	17,696,677	3,765	1,511,806	23,676	15,263,600	390	639,310	698	281,961
Credits Claimed	---	382,632,054	---	37,134,475	---	267,108,647	---	7,168,825	---	71,220,107
Credits Not Taken**	---	55,844,494	---	7,015,167	---	31,823,437	---	1,071,383	---	15,934,507
Credits Taken	---	326,787,560	---	30,119,308	---	235,285,210	---	6,097,442	---	55,285,600

Figures are based on unaudited and unedited individual income tax returns. Details may not add to totals due to rounding and taxpayer errors. Total figures for numbers of returns are not listed because some taxpayers take more than one credit.

*Business Incentive credits include William S. Lee Act credits and others, such as the Business Property credit and the Low Income Housing credit. Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

**Credits were not taken against tax because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.

