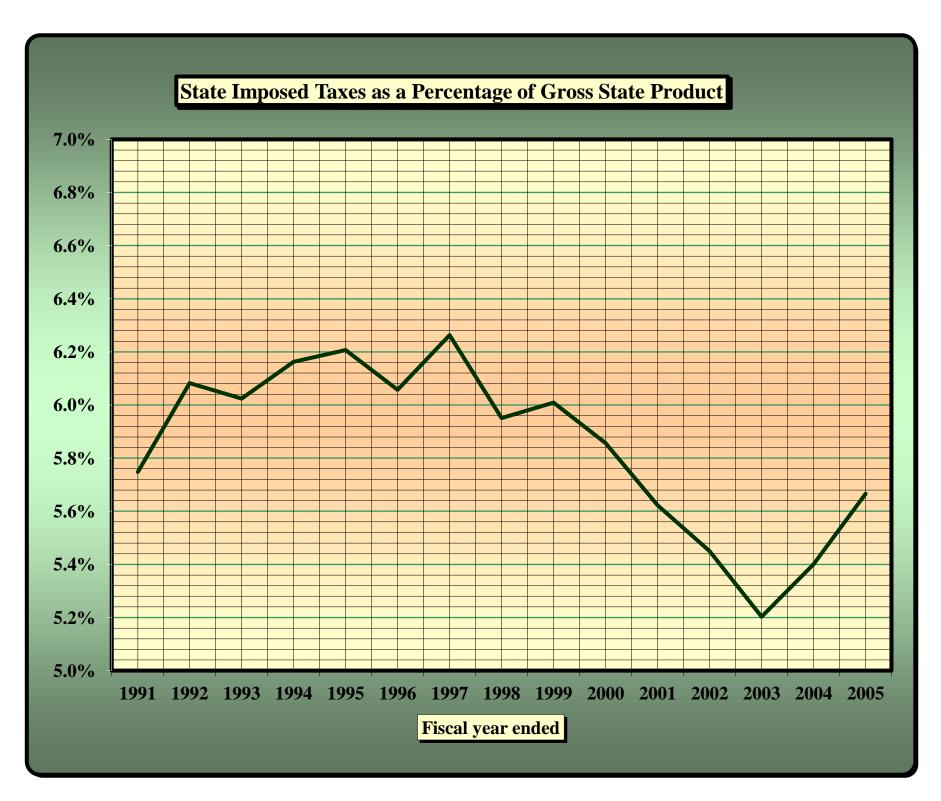
Statistical Abstract of North Carolina Taxes 2006







Policy Analysis and Statistics Division

Statistical Abstract of North Carolina Taxes 2006

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 of Revenue's Policy Analysis and Statistics Division, based primarily on data recorded from individual and business tax forms in the Department's data systems.

In prior years, the *Statistical Abstract* included an Appendix that provided detailed statistics concerning individual income and corporation income taxes. This year, these statistics will be issued as separate publications containing more information than was available in the Appendix.

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

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PART I. TAXES AND GROSS STATE PRODUCT

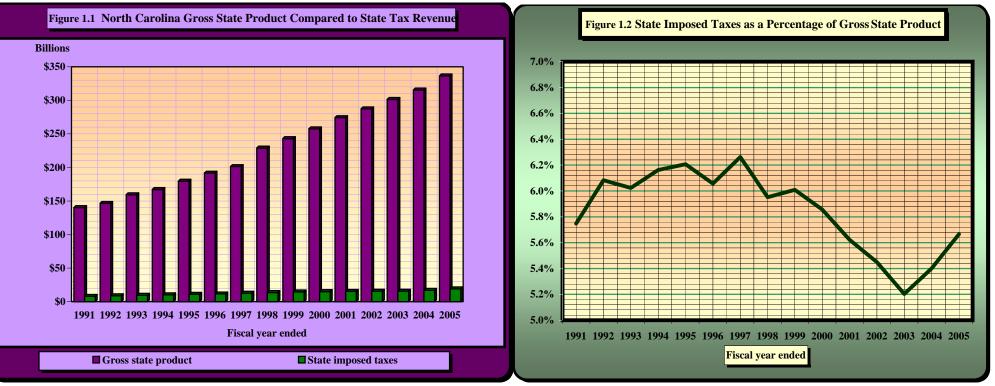
	IABLE .	I. STATE IMPO	JSED IA	AAES AS A PEI	CENTAGE (JF GRO55 51A	IE PRO	DUCI
		Gross state pr	oduct *		State impose	d taxes		State
		[current doll	ars]	[Jul	y - June (fiscal	year basis)]		imposed
		[calendar year	basis]		Unemploy-			taxes as
				General	ment	Total		percent
			Percent	tax	tax	tax		of gross
		Amount	change	amount	amount	amount	Percent	state
	Fiscal year	[\$]	%	[\$]	[\$]	[\$]	change	product
	1990-1991	140,272,000,000	4.18%	7,823,742,362	238,802,899	8,062,545,261	1.03%	5.75%
	1991-1992	146,502,000,000	4.44%	8,623,278,831	287,573,871	8,910,852,702	10.52%	6.08%
	1992-1993	159,245,000,000	8.70%	9,352,031,265	240,911,191	9,592,942,456	7.65%	6.02%
	1993-1994	167,200,000,000	5.00%	10,090,021,534	213,482,978	10,303,504,512	7.41%	6.16%
	1994-1995	179,574,000,000	7.40%	10,998,266,033	146,886,610	11,145,152,643	8.17%	6.21%
		191,579,000,000		11,437,419,807	166,869,206	11,604,289,013	4.12%	6.06%
	1996-1997	201,329,000,000	5.09%	12,322,659,335	286,139,389	12,608,798,724	8.66%	6.26%
* Discontinuity exists in the GSP series	1997-1998	228,864,000,000	13.68%	13,292,313,251	327,929,720	13,620,242,971	8.02%	5.95%
beginning with 1997 when the data	1998-1999	242,870,000,000	6.12%	14,207,776,552	385,286,674	14,593,063,226	7.14%	6.01%
basis changed from SIC industry	1999-2000	257,604,000,000	6.07%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.86%
definitions to NAICS industry definitions.	2000-2001	274,306,000,000	6.48%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.62%
Data discontinuity may affect both the	2001-2002	287,281,000,000	4.73%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.45%
levels and computed growth rates of the	2002-2003	301,254,000,000	4.86%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.20%
GSP estimates.	2003-2004	315,456,000,000	4.71%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.40%
	2004-2005	336,398,000,000	6.64%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.67%
			•					· · ·

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

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. State imposed tax collections 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, Comprehensive Revision of Gross State Product (GSP), Accelerated GSP Estimates for 2004, released October 26, 2005.

North Carolina Employment Security Commission. Unemployment taxes



PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

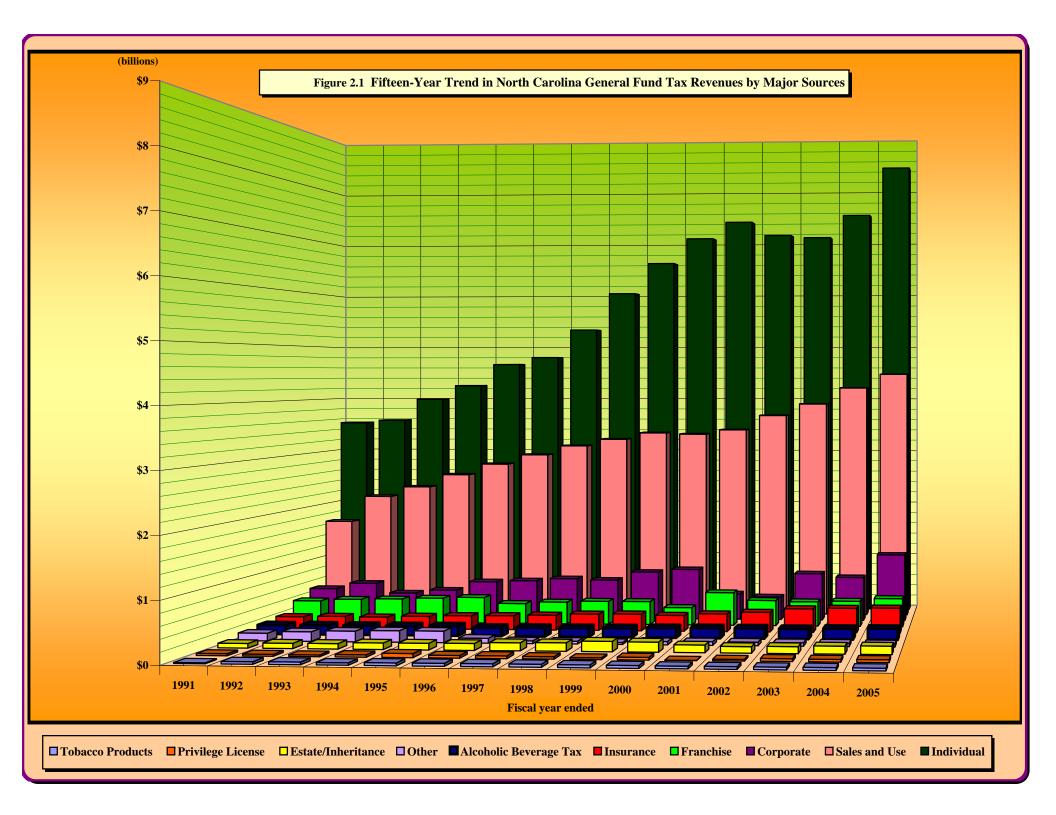


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

					Fiscal Ye					
	1990-1991		1991-1992		1992-1993		1993-1994		1994-1995	i
		Percent								
	Amount	of								
Sources of revenue	[\$]	total								
Inheritance Tax	76,790,835	1.07%	87,676,256	1.12%	89,618,065	1.08%	106,533,229	1.17%	109,865,447	1.10%
Privilege License Tax	31,574,013	0.44%	29,577,658	0.38%	26,799,077	0.32%	37,955,219	0.42%	64,661,218	0.65%
Tobacco Products Tax	15,190,478	0.21%	40,362,907	0.52%	42,880,901	0.52%	37,925,056	0.42%	44,635,750	0.45%
Soft Drink Tax	29,752,060	0.41%	32,417,808	0.41%	34,461,373	0.42%	36,538,688	0.40%	37,958,080	0.38%
Franchise Tax	372,888,415	5.17%	406,952,650	5.21%	419,986,494	5.06%	439,287,031	4.83%	458,058,989	4.59%
Income Taxes:										
Individual Income Tax	3,534,474,150	49.04%	3,583,017,675	45.84%	3,992,016,392	48.14%	4,254,506,549	46.74%	4,665,474,733	46.79%
Corporate Income Tax	501,460,433	6.96%	606,195,418	7.75%	429,848,526	5.18%	487,796,660	5.36%	649,389,838	6.51%
Total income taxes	4,035,934,583	55.99%	4,189,213,093	53.59%	4,421,864,918	53.32%	4,742,303,210	52.10%	5,314,864,571	53.30%
Sales and Use Tax	1,682,340,881	23.34%	2,161,362,545	27.65%	2,344,073,330	28.27%	2,578,846,239	28.33%	2,781,683,390	27.90%
Alcoholic Beverage Tax	153,753,340	2.13%	158,075,821	2.02%	159,142,462	1.92%	161,133,617	1.77%	163,188,783	1.64%
Gift Tax	7,675,416	0.11%	7,248,126	0.09%	13,554,708	0.16%	13,149,682	0.14%	8,591,847	0.09%
Intangibles Tax	92,478,239	1.28%	112,182,889	1.44%	120,591,829	1.45%	127,087,413	1.40%	128,616,356	1.29%
Freight Car Lines Tax	398,449	0.01%	506,664	0.01%	436,730	0.01%	338,183	0.00%	435,745	0.00%
Insurance Tax	193,240,504	2.68%	203,829,955	2.61%	198,811,590	2.40%	219,439,488	2.41%	236,215,989	2.37%
Piped Natural Gas Tax	-	-	-	-	-	-	-	-	-	-
Real Estate Conveyance Tax	-	-	8,652,615	0.11%	10,376,330	0.13%	15,602,521	0.17%	16,390,997	0.16%
White Goods Disposal Tax	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax	-	-	-	-	-	-	-	-	-	- 1
Miscellaneous Tax Receipts	487,965	0.01%	386,621	0.00%	418,751	0.01%	617,181	0.01%	648,893	0.01%
Total Tax Revenue	6,692,505,177	92.85%	7,438,445,609	95.16%	7,883,016,560	95.06%	8,516,756,756	93.57%	9,365,816,056	93.93%
Total Non-tax Revenue & Transfers	515,310,017	7.15%	378,605,337	4.84%	409,780,008	4.94%	585,578,072	6.43%	604,922,660	6.07%
Total General Fund Revenue	7,207,815,194	100.00%	7,817,050,946	100.00%	8,292,796,568	100.00%	9,102,334,828	100.00%	9,970,738,716	100.00%
					Fiscal Ye	ar				

					Fiscal Ye	ar				
	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000	
		Percent								
	Amount	of								
Sources of revenue	[\$]	total								
Inheritance Tax	112,912,290	1.12%	132,068,325	1.21%	138,124,663	1.18%	169,935,220	1.33%	163,327,319	1.24%
Privilege License Tax	42,009,251	0.42%	43,353,475	0.40%	36,648,113	0.31%	27,588,260	0.22%	43,828,822	0.33%
Tobacco Products Tax	46,697,736	0.46%	46,677,349	0.43%	47,177,218	0.40%	44,852,542	0.35%	43,663,205	0.33%
Soft Drink Tax	39,805,998	0.39%	31,347,645	0.29%	23,078,645	0.20%	12,349,253	0.10%	1,285,949	0.01%
Franchise Tax	355,918,036	3.53%	387,811,674	3.55%	407,256,555	3.47%	409,558,340	3.22%	306,979,197	2.34%
Income Taxes:										
Individual Income Tax	4,800,034,948	47.57%	5,329,990,261	48.75%	6,028,870,217	51.41%	6,606,500,278	51.88%	7,080,106,177	53.90%
Corporate Income Tax	673,837,774	6.68%	717,750,574	6.56%	696,338,557	5.94%	848,509,669	6.66%	903,241,974	6.88%
Total income taxes	5,473,872,722	54.25%	6,047,740,836	55.31%	6,725,208,774	57.35%	7,455,009,947	58.55%	7,983,348,151	60.78%
Sales and Use Tax	2,958,132,813	29.32%	3,127,673,443	28.61%	3,255,372,048	27.76%	3,376,206,664	26.51%	3,354,897,708	25.54%
Alcoholic Beverage Tax	145,517,853	1.44%	150,208,567	1.37%	153,723,510	1.31%	158,026,529	1.24%	166,372,353	1.27%
Gift Tax	11,036,783	0.11%	12,560,941	0.11%	20,640,224	0.18%	19,334,909	0.15%	25,085,473	0.19%
Intangibles Tax	/ /	0.11%	-	-	319,936	0.00%	30,795	0.00%	18,703	0.00%
Freight Car Lines Tax	422,026	0.00%	495,433	0.00%	477,655	0.00%	469,302	0.00%	444,094	0.00%
Insurance Tax	242,652,553	2.40%	258,503,720	2.36%	283,763,234	2.42%	291,230,879	2.29%	273,367,118	2.08%
Piped Natural Gas Tax	-	-	-	-	-	-	-	-	27,715,136	0.21%
Real Estate Conveyance Tax	17,762,813	0.18%	-	-	-	-	-	-	-	-
White Goods Disposal Tax	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts	566,066	0.01%	706,068	0.01%	655,945	0.01%	671,264	0.01%	645,279	0.00%
Total Tax Revenue	9,458,755,229	93.74%	10,239,147,477	93.65%	11,092,446,520	94.59%	11,965,263,904	93.97%	12,390,978,509	94.34%
Total Non-tax Revenue & Transfers	,,		694,713,075		634,682,010	5.41%	768,456,722	6.03%	743,931,336	
Total General Fund Revenue	10,090,225,385	100.00%	10,933,860,552	100.00%	11,727,128,530	100.00%	12,733,720,626	100.00%	13,134,909,845	100.00%

 TABLE 2.
 -Continued

					Fiscal Ye	ear				
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
		Percent								
	Amount	of								
Sources of revenue	[\$]	total								
Inheritance Tax	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%	128,479,443	0.85%	135,211,344	0.83%
Privilege License Tax	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%	41,615,694	0.28%	44,992,019	0.28%
Tobacco Products Tax	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%	43,732,769	0.29%	42,981,044	0.26%
Soft Drink Tax	51,202	0.00%	1,855	0.00%	-	-	-	-	-	-
Franchise Tax	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%	445,294,486	2.95%	498,681,391	3.05%
Income Taxes:										
Individual Income Tax	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%	7,509,898,086	49.82%	8,409,288,618	51.51%
Corporate Income Tax	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%	776,964,847	5.15%	1,193,529,164	7.31%
Total income taxes	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%	8,286,862,932	54.98%	9,602,817,782	58.82%
Sales and Use Tax	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%	4,222,201,842	28.01%	4,477,159,178	27.42%
Alcoholic Beverage Tax	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%	182,392,509	1.21%	189,308,658	1.16%
Gift Tax	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%	16,630,438	0.11%	18,896,837	0.12%
Intangibles Tax	3,906	0.00%	-	-	-	-	-	-	-	-
Freight Car Lines Tax	497,560	0.00%	518,887	0.00%	379,551	0.00%	527,447	0.00%	351,890	0.00%
Insurance Tax	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%	423,405,050	2.81%	431,664,202	2.64%
Piped Natural Gas Tax	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%	38,994,881	0.26%	35,081,603	0.21%
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	756,029	0.01%	751,977	0.01%	722,893	0.01%	589,383	0.00%	411,955	0.00%
Total Tax Revenue	12,573,059,410	93.47%	12,444,661,014	92.11%	13,117,230,784	92.08%	13,830,726,874	91.76%	15,477,557,903	94.80%
Total Non-tax Revenue & Transfers	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%	1,242,615,142	8.24%	848,923,661	5.20%
Total General Fund Revenue	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333	100.00%	15,073,342,016	100.00%	16,326,481,563	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.

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 <u>January 1, 1999</u>, and applied to the estates of decedents dying on or after that date; the estate tax was retained. Effective <u>July 1, 1999</u>, sales of piped natural gas became exempt from sales taxes and franchise tax and became subject to the piped natural gas excise tax. Effective <u>July 1, 1999</u>, 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.

					Fiscal Yea	r				
	1990-1991		1991-1992		1992-1993		1993-1994		1994-1995	
		Percent								
	Amount	of								
Sources of revenue	[\$]	total								
Income from treasurer's investments	78,623,399	15.26%	57,242,867	15.12%	75,732,291	18.48%	118,235,112	20.19%	160,070,602	26.46%
Judicial Department receipts	63,079,625	12.24%	71,299,801	18.83%	76,267,296	18.61%	80,614,209	13.77%	87,114,170	14.40%
Sales tax refund - Highway Fund	-	-	8,700,000	2.30%	9,400,000	2.29%	9,900,000	1.69%	10,500,000	1.74%
Sales tax refund - Non-Highway Fund	-	-	8,839,546	2.33%	8,567,106	2.09%	9,131,054	1.56%	11,091,410	1.83%
Secretary of State	7,284,823	1.41%	8,343,090	2.20%	9,739,682	2.38%	11,211,427	1.91%	12,926,785	2.14%
Cost of administering local government										
sales and use tax	5,818,817	1.13%	6,242,820	1.65%	5,920,165	1.44%	5,622,676	0.96%	6,668,989	1.10%
Disproportionate share payments	-	-	-	-	-	-	93,200,000	15.92%	94,000,000	15.54%
Intrastate transfer of funds	-	-	-	-	4,981,787	1.22%	29,876,427	5.10%	2,914,575	0.48%
Banking and investment fees	2,820,922	0.55%	2,960,298	0.78%	3,234,401	0.79%	3,512,605	0.60%	3,760,168	0.62%
Insurance Department	5,336,445	1.04%	19,042,779	5.03%	24,444,628	5.97%	29,350,010	5.01%	15,357,774	2.54%
Reversions of capital improvements funds	35,176,053	6.83%	67,890	0.02%	97,606	0.02%	150,254	0.03%	4,452,997	0.74%
ABC Board application fees	2,537,810	0.49%	2,397,890	0.63%	2,890,390	0.71%	2,789,370	0.48%	2,757,160	0.46%
Gasoline and oil inspection fees	1,426,504	0.28%	1,356,651	0.36%	1,175,885	0.29%	1,251,108	0.21%	1,234,397	0.20%
Transfer of Use Tax from Highway										
Trust Fund	231,080,699	44.84%	170,000,000	44.90%	170,000,000	41.49%	170,000,000	29.03%	170,000,000	28.10%
Administrative Office of the Courts:										
DWI service fees	4,326,212	0.84%	4,128,151	1.09%	4,078,771	1.00%	4,309,413	0.74%	4,837,980	0.80%
Probation - supervision fees	7,489,598	1.45%	8,390,893	2.22%	8,717,210	2.13%	8,678,690	1.48%	9,802,277	1.62%
Miscellaneous	70,309,110	13.64%	9,592,661	2.53%	4,532,790	1.11%	7,745,721	1.32%	7,433,379	1.23%
Total General Fund Non-tax Revenue and Transfers.	515,310,017	100.00%	378,605,337	100.00%	409,780,008	100.00%	585,578,072	100.00%	604,922,660	100.00%

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

					Fiscal Yea	r				
	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000)
		Percent								
	Amount	of								
Sources of revenue	[\$]	total								
Income from treasurer's investments	199,346,933	31.57%	224,112,646	32.26%	248,130,558	39.10%	249,282,071	32.44%	208,319,738	28.00%
Judicial Department receipts	90,329,177	14.30%	99,063,372	14.26%	112,790,061	17.77%	120,960,787	15.74%	101,535,310	13.65%
Sales tax refund - Highway Fund	11,130,000	1.76%	11,853,450	1.71%	12,600,000	1.99%	13,400,000	1.74%	13,600,000	1.83%
Sales tax refund - Non-Highway Fund	8,459,963	1.34%	13,321,040	1.92%	10,841,574	1.71%	10,921,878	1.42%	14,179,227	1.91%
Secretary of State	14,811,885	2.35%	17,325,233	2.49%	19,419,230	3.06%	20,422,676	2.66%	24,573,758	3.30%
Cost of administering local government										
sales and use tax	8,661,312	1.37%	9,178,351	1.32%	10,059,505	1.58%	10,292,859	1.34%	10,972,635	1.47%
Disproportionate share payments	76,013,459	12.04%	100,843,546	14.52%	-	-	85,000,000	11.06%	105,000,000	14.11%
Intrastate transfer of funds	3,072,905	0.49%	3,395,012	0.49%	3,713,703	0.59%	2,639,727	0.34%	22,736,557	3.06%
Banking and investment fees	3,432,141	0.54%	3,337,419	0.48%	3,031,192	0.48%	4,332,001	0.56%	4,029,051	0.54%
Insurance Department	19,544,636	3.10%	18,708,950	2.69%	20,312,786	3.20%	40,197,960	5.23%	42,210,047	5.67%
Reversions of capital improvements funds	157,205	0.02%	23,489	0.00%	54,504	0.01%	48,706	0.01%	16,454	0.00%
ABC Board application fees	2,999,710	0.48%	2,775,655	0.40%	2,796,455	0.44%	3,100,025	0.40%	5,497,525	0.74%
Gasoline and oil inspection fees	1,194,295	0.19%	1,287,729	0.19%	1,206,785	0.19%	960,850	0.13%	892,861	0.12%
Transfer of Use Tax from Highway										
Trust Fund	170,000,000	26.92%	170,000,000	24.47%	170,000,000	26.79%	170,000,000	22.12%	170,000,000	22.85%
Administrative Office of the Courts:										
DWI service fees	4,868,421	0.77%	5,378,688	0.77%	5,405,247	0.85%	5,320,422	0.69%	5,103,549	0.69%
Probation - supervision fees	10,031,732	1.59%	10,859,251	1.56%	10,938,723	1.72%	10,668,097	1.39%	10,132,644	1.36%
Miscellaneous	7,416,382	1.17%	3,249,243	0.47%	3,381,686	0.53%	20,908,663	2.72%	5,131,980	0.69%
Total General Fund Non-tax Revenue and Transfers.	631,470,156	100.00%	694,713,075	100.00%	634,682,010	100.00%	768,456,722	100.00%	743,931,336	100.00%

					Fiscal Yea	r				
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	5
		Percent		Percent		Percent		Percent		Percent
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
Sources of revenue	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Income from treasurer's investments	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%	71,445,489	8.42%
Judicial Department receipts	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%	139,033,534	11.19%	141,632,044	16.68%
Sales tax refund - Highway Fund	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%	16,379,000	1.32%	16,166,400	1.90%
Sales tax refund - Non-Highway Fund	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%	10,252,680	1.21%
Secretary of State	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%	41,007,706	3.30%	47,469,987	5.59%
Cost of administering local government										
sales and use tax	11,567,844	1.32%	11,774,315	1.11%	12,495,009	1.11%	13,988,816	1.13%	13,932,123	1.64%
Disproportionate share payments	109,142,641	12.42%	110,404,184	10.36%	107,000,000	9.48%	97,144,325	7.82%	111,109,834	13.09%
Intrastate transfer of funds	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%	491,015,835	39.51%	96,158,466	11.33%
Banking and investment fees	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%	5,164,962	0.61%
Insurance Department	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%	51,167,950	4.12%	51,695,754	6.09%
Reversions of capital improvements funds	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%	12,544	0.00%	444	0.00%
ABC Board application fees	6,122,350	0.70%	6,057,030	0.57%	12,469,734	1.10%	12,625,300	1.02%	13,016,693	1.53%
Gasoline and oil inspection fees	1,085,345	0.12%	948,769	0.09%	949,133	0.08%	1,017,729	0.08%	845,726	0.10%
Transfer of Use Tax from Highway			,		ŕ					ļ
Trust Fund	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%	252,422,125	20.31%	242,520,317	28.57%
Administrative Office of the Courts:										ļ
DWI service fees	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%	8,175,582	0.66%	7,838,407	0.92%
Probation - supervision fees	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%	16,186,488	1.30%	15,919,030	1.88%
Miscellaneous	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%	3,755,305	0.44%
Total General Fund Non-tax Revenue and Transfers.	878,801,563	100.00%	1,065,344,378	100.00%	1,128,835,549	100.00%	1,242,615,142	100.00%	848,923,661	100.00%
Detail may not add to totals due to rounding.							/			-

TABLE 3. -Continued

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, DWI restoration fees, 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.

2003-04 Intrastate transfer of funds category includes \$108,796,845 from Disaster Relief Funds and \$136,859,298 from Federal Relief Package.

PART III. STATE TAX COLLECTIONS BY STATUTORY ARTICLE OF TAX

TABLE 4. STATE GOVERNMENT TAX COLLECTIONS IN THE UNITED STATES BY TYPE OF TAX BY STATE (Fiscal year ending June 30, 2004)

									(Fiscal year	ending Ju	ne 30, 2004)					-			
						S	tate Tax Col	llections E	у Тах Туре								Personal Inco	<i></i>	, í	
			General Sal								on Income							Popula-	Total st	
	Proper		Gross Rec		Selective S		License		Individ		Corpora		Other	_	Total	_	Personal	tion	collectio	
		Per		Per		Per		Per		Per		Per		Per		Per	income	as of	percen	0
_	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	[2003]		persona	
State	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[1,000s]	[%]	Rank
Alabama	221,470		1,892,560	417.78	1,783,002	393.60	397,429	87.73	2,243,537	495.26	292,051	64.47	188,193	41.54	7,018,242	/	119,373,020	4,530		42
Alaska	47,368		- 1	-	168,392	257.09	83,738	127.84	-	-	339,564		649,102	991.00	1,288,164	· ·	21,531,273	655	5.98%	39
Arizona	346,427	60.31	4,719,642		1,351,095		289,803	50.45	2,315,865		525,650		57,836	10.07	9,606,318		151,933,040	5,744		33
Arkansas	520,324		2,149,527	780.79	784,503		187,876	68.24	1,685,585		181,830		71,033	25.80	5,580,678	/	66,515,388	2,753		8
California	2,079,326	57.93	26,506,911	738.48	7,477,277	208.32	5,744,089	160.03	36,398,983	1,014.07	6,925,916	192.95	588,981	16.41	85,721,483	2,388.18	1,184,996,911	35,894	7.23%	15
Colorado	-	-	1,909,246	414.96	984,789	214.04	337,911	73.44	3,413,891	741.99	239,591	52.07	166,029	36.09	7,051,457	1.532.59	157,171,088	4.601	4.49%	49
Connecticut	-	-	3,127,221	892.47	1,773,155		385,265	109.95	4,319,546		379,822		306,280	87.41	10,291,289	· ·	149,842,940	3,504		21
Delaware	-	-		-	383,383				781,212	· ·	217,768		110,730	133.41	2,375,482		27,980,670	830		6
Florida	261,690	15.04	17,355,404	997.61	6,352,026		1,774,881	102.02			1,345,780		3,677,780	211.40	30,767,561	· ·	511,640,717	17,397		38
Georgia	65,118	7.38	4,921,337		1,547,448		617,663	69.96	6,830,486	773.64	494,701		93,820	10.63	14,570,573	· ·	251,620,610	8,829		43
Otor giunnini	00,110	1.00	1,521,007	227111	1,217,110	110121	017,000	0,1,70	0,020,100	110101		20.02	,020	10.00	14,070,070	1,000.01	201,020,010	0,02	211270	10
			Ī																	
Hawaii	-	-	1,900,377	/	569,922		123,257	97.59	1,169,205		58,119		28,255	22.37	3,849,135	/	38,013,206		######	1
Idaho	-	-	1,036,924		366,231	262.91	220,800	158.51	907,795	651.68	103,784	74.50	12,256	8.80	2,647,790	1,900.78	35,409,068	1,393	7.48%	13
Illinois	57,084	4.49	6,922,587	544.49	5,603,955	440.77	2,385,596	187.64	8,139,558	640.20	2,068,574	162.70	313,239	24.64	25,490,593	2,004.92	416,978,383	12,714	6.11%	37
Indiana	8,923	1.43	4,759,445	762.98	2,147,509	344.26	448,387	71.88	3,807,861	610.43	644,787	103.36	140,558	22.53	11,957,470	1,916.88	178,786,119	6,238	6.69%	26
Iowa	-	-	1,617,505	547.56	819,818	277.53	565,515	191.44	1,958,697	663.07	89,826	30.41	81,765	27.68	5,133,126	1,737.69	83,375,280	2,954	6.16%	35
			ĺ										Ĩ							
Kansas	57,554	21.04	1,932,927	706.48	790,225	288 82	274,619	100.37	1,915,530	700.12	166,609	60.90	146,212	53.44	5,283,676	1 031 17	80,213,044	2,736	6.59%	29
Kentucky	455,460		2,466,033		1,540,274		542,480	130.84	2,819,393		381,538		258,222	62.28	8,463,400	· · ·	109,442,026	4,146		9
Louisiana	39,739		2,680,716		1,929,796		429,068	95.01	2,017,050		236,745		522,393	115.68	8,025,507		118,236,485	4,516		24
Maine	45,308		2,030,710 917,248	696.47	442,904		158,199	120.12	1,160,028		111,616		61,456	46.66	2,896,759		38,181,249	1,317		11
Maryland	478,796	86.15	2,945,060		2,267,364		511,559	92.04	5,277,844		447,487		386,689	40.00 69.57	12,314,799	/	206,411,852	5,558		40
	470,790	00.15	2,743,000	527.00	2,207,304	407.95	511,557	72.04	3,277,044	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		00.51	500,007	07.57	12,514,777	2,213.07	200,411,052	5,550	5.7170	40
			i		i		i						l l						i	
Massachusetts	51		3,743,204		1,718,890		664,556	103.56	8,830,334		1,301,076		440,612	68.66	16,698,723	· · ·	253,632,340	6,417	6.58%	30
Michigan	2,803,017		7,894,458		2,949,792		1,545,457	152.82	6,576,065		1,841,010		451,266	44.62	24,061,065	/	314,345,614	10,113		10
Minnesota	607,863		4,066,790		2,317,528		941,783	184.63	5,709,584	· ·	637,183		454,190	89.04	14,734,921	· ·	172,336,500	5,101		4
Mississippi	40,241		2,482,908		908,294		318,488	109.71	1,061,704		243,846		69,249	23.85	5,124,730	/	67,642,653	2,903		12
Missouri	22,763	3.96	2,950,055	512.61	1,518,453	263.85	605,590	105.23	3,720,749	646.52	224,366	38.99	77,688	13.50	9,119,664	1,584.65	168,512,117	5,755	5.41%	46
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Montana	183,937	198.42	- 1	-	437,051	471.47	233,372	251.75	605,582	653.27	67,723	73.06	98,027	105.75	1,625,692	1.753.71	23,326,631	927	6.97%	19
Nebraska	2,336		1,524,591	872.69	463,487		201,921	115.58	1,242,603		167,429		37,444	21.43	3,639,811	· ·	52,435,752	1,747	6.94%	20
Nevada	132,468		2,264,749		1,559,853		623,400	266.98	-		-	-	158,407	67.84	4,738,877		71,549,422	2,335		27
New Hampshire.	493,589		_,,,	-	674,354		199,170	153.21	54,769	42.13	407,603	313.54	175,904	135.31	2,005,389	/	45,285,548	1.300		50
New Jersey	3,660		6,261,700	719.82	3,478,584		1,177,242	135.33	7,400,733				762,511	87.66	20,981,428	/	342,040,412	8,699		36
	2,000	-	<i>.,</i> ,		-,,		_,,_	100.00	.,,	020170	_,0,0,0,0,0			000	_ ,,, 01, 120	_,		0,077	5.10 /0	
	-2 0 - 1						1 (0.00	00.43	4 000 4 10		100.407			212 (-				1.000		-
New Mexico	53,074	27.89	1,443,300		595,140		169,805	89.23	1,007,248		138,196		595,017	312.67	4,001,780		46,955,434	1,903		5
New York	-	-	10,050,291		6,428,674		1,200,242	62.42	24,647,225	· ·	2,044,504		1,462,716	76.08	45,833,652	/	693,791,440	19,227	6.61%	28
North Carolina	-	-	4,351,823		2,917,380		1,017,247	119.10	7,510,978		,		201,943	23.64	16,836,456	· ·	236,391,241	,	7.12%	16
North Dakota	1,478		367,304		299,434		118,377	186.71	213,982		49,807		178,508		/ /		18,319,019	634		25
Ohio	40,636	3.55	/,881,510	687.80	2,901,794	253.23	1,813,479	158.26	8,705,161	759.68	1,060,594	92.56	72,354	6.31	22,475,528	1,961.39	344,603,486	11,459	6.52%	31

									TABL	.E 4Con	tinued						-			
		State Tax Collections By Tax Type General Sales and Taxes Based on Income														Personal Inco	me, Popula	ation, and	d Taxes	
			General Sal	les and							on Income		ļ					Popula-	Total st	ate tax
	Proper	ty	Gross Rec	ceipts*	Selective S	Sales	Licens	es	Individu	ıal	Corpora	tion	Other	•	Total		Personal	tion	collecti	ons as a
		Per		Per		Per		Per		Per		Per		Per		Per	income	as of	percen	0
	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	Amount	capita	[2003]	7/1/2004	persona	l income
State	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[1,000s]	[%]	Rank
Oklahoma	-	-	1,594,246	452.40	744,782	211.35	840,421	238.48	2,319,123	658.09	133,309	37.83	794,832	225.55	6,426,713	1,823.70	93,690,912	3,524	6.86%	22
Oregon	15,865	4.41	-	-	748,882	208.31	651,016	181.09	4,270,740	1,187.97	320,065	89.03	96,503	26.84	6,103,071	1,697.66	102,418,819	3,595	5.96%	41
Pennsylvania	68,389		7,773,131	626.56	4,756,513	383.40	2,547,849	205.37	7,323,364	590.31	1,677,998	135.26	1,199,625	96.70	25,346,869	2,043.11	394,760,771	12,406	6.42%	
Rhode Island	1,532		804,647	744.35	500,727	463.21	94,481	87.40	899,939	832.51	69,479	64.27	/		2,408,861	2,228.36	34,475,901	1,081	6.99%	
South Carolina	11,597	2.76	2,726,657	649.51	963,329	229.47	383,505	91.35	2,438,712	580.92	196,510	46.81	83,258	19.83	6,803,568	1,620.67	108,463,333	4,198	6.27%	34
																i				i
South Dakota	-	-	586,389	760.56	278,873	361.70	138,877	180.13		-	47,108	61.10	11,475	14.88	1,062,722	1.378.37	22,072,287	771	4.81%	47
Tennessee	-	-	5,845,206		1,499,456			177.20	146,851	24.89	694,798				/ /	· /	167,414,793	5,901		
Texas	-	-	15,460,221		9,160,557		/ /	181.55	1.0,001	-	0,1,1,20	-	2,047,934		30,751,860	· /	642,630,038	22,490		
Utah	_	-	1,556,332				155,547	65.11	1,692,277	708.36	145,005	60.70	, ,		/ /		, ,	,		-
Vermont	448,203	721.74	256,958						429,817	692.14	62,228		40,118		/ /	· · · · · · · · · · · · · · · · · · ·	, ,	,	9.24%	
			200,000		10 0,00 1	0,0110	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10,100	,,017		0_,0	1001-1	10,110	0.000	1,100,115	_,0	1,100,000		, <u>, , , , , , , , , , , , , , , , , , </u>	- -
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Virginia	20,778		2,977,401		/ /		613,910		7,422,071	994.92	422,119	56.58			14,233,065	· ·	248,431,609	/	5.73%	
Washington	1,526,617		8,423,160	<i>'</i>	2,441,440		686,564			-	-	-	817,565		/ /	· · · · · · · · · · · · · · · · · · ·	203,889,681	6,204		
West Virginia	3,370		1,021,365		1,071,888		179,107	98.68			181,515		223,556		3,749,013	· · ·	44,456,319	1,815		
Wisconsin	104,158		3,899,395		1,895,792		729,808		5,051,612	916.97	681,990	123.80			/ /		, ,	/	7.46%	
Wyoming	139,809	275.76	462,842	912.90	111,162	219.25	101,712	200.62	-	-	-	-	689,252	1,359.47	1,504,777	2,968.00	16,284,850	507	9.24%	2
Total 50 states	11,410,018	38.93 ^a	198,431,303	677.00 ^a	95,673,041	326.42 ^a	39,541,021	134.91 ^a	197,681,501	674.45 ^a	30,801,302	105.09 ^a	20,210,807	68.95 ^a	593,748,993	2,025.74 ^a	9,124,679,521	293,102	6.51% ^a	

Detail may not add to totals due to rounding.

Selective sales category includes collections of alcoholic beverages, amusements, insurance premiums, motor fuels, pari-mutuels, public utilities, tobacco products, and other selective sales taxes.

Licenses category includes collections of alcoholic beverages, amusements, corporation, hunting and fishing, motor vehicle, motor vehicle operators, public utility, occupation and businesses, and miscellaneous license taxes.

Other category includes collections of death and gift, documentary and stock transfer, severance, and other taxes.

*Data for some states include state-collected local sales tax. North Carolina sales tax data include \$14,500,116 retained by state to pay for the costs of collecting and distributing local sales taxes.

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

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

^aWeighted average computations based on tax collection, personal income, and population totals for 50 states.

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2004, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, March 25, 2005 release.

TABLE 5. ESTATE TAX AND INHERITANCE TAX COLLECTIONS

			l	G.S. 105 ARTI	CLE I,IA.]			
				Collection				
	Estate tax/			fees on	Collections	Yea	r-over-year % ch	ange
	Inheritance tax		Net collections	overdue	to	Estate tax/		Estate tax/
	gross		before	tax debts	General	Inheritance tax	Estate tax/	Inheritance tax
Fiscal	collections	Refunds	transfers	G.S.105-243.1	Fund	gross	Inheritance tax	collections to
year	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	General Fund
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%
2003-04	131,682,261	3,129,731	128,552,530	73,087	128,479,443	13.50%	-8.80%	14.20%
2004-05	139,347,961	4,122,908	135,225,053	13,709	135,211,344	5.82%	31.73%	5.24%

Detail may not add to totals due to rounding.

The inheritance tax (G.S. 105-2 through 105-32) was repealed effective <u>January 1, 1999</u>, 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 tc 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 tota 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 <u>January 1, 2002</u>, 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, 2003. [The 2005 General Assembly repealed the sunset.] For decedents dying on or after January 1, 2005, the North Carolina estate tax will continue to be equal to the state death tax credit that was allowable under section 2011 of the IRC as it existed prior to 2002 1990-91 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<u>January 1, 1999</u>, 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.

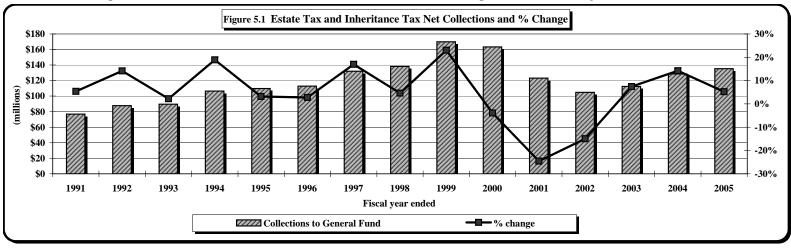


TABLE 6. PRIVILEGE TAX COLLECTIONS

				[G.	S. 105 ARTICI	Æ 2.]						
				Privilege Tax	x Net Collectior	is Before & A	fter Transfers					
				(-)	(-)	(-)	(-)	(=)				
	Privilege			Solid Waste	Inter-	N.C. Public	Collection			Year-over-	year % cha	nge
	tax		Net collections	Management	governmental	Campaign	fees on overdue	Collections	Privilege		Net	Amount
	gross		before	Trust	inter-fund	Financing	tax debts	to	tax	Privilege	collections	to
Fiscal	collections	Refunds	transfers	Fund	transfers	Fund	G.S.105-243.1	General Fund	gross	tax	before	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	transfers	Fund
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	18,200,000	-	12,643	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%
2003-04	42,032,598	346,785	41,685,813	49	-	49,746	20,324	41,615,694	-6.40%	107.48%	-6.83%	-6.94%
2004-05	45,191,583	143,550	45,048,033	92	-	36,821	19,100	44,992,019	7.52%	-58.61%	8.07%	8.11%
Detail may n	ot add to tota	ls due to roi	inding									

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 \$0.50 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 newsprint publisher's recycled content tonnage falls short of the tonnage of recycled postconsumer
	recovered paper needed to achieve the applicable minimum recycled content percentage.

<u>1990-91</u>

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 newsprint 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% of 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. Pawnbrokers 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.

2003-04 G.S. 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [The voluntary contribution option is repealed for new license applications/renewals issued on/after January 1, 2006.]

Attorneys are provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on/after July 1, 2003 (applications for new licenses); effective on/after July 1, 2004 (issuance of license renewals)] (The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing campaigns of candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

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.

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$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Delaware	0.550	31	72,607	87.48	0.550	71,389	86.01	1.56	3.53	0.940	26.6%	143.9	176.0	830	98.3%	1.7%	CSChSn
	Florida	0.339	43	451,045	25.93	0.339	421,914	24.25	.72	3.31	0.729	22.0%	1,262.5	74.2	17,397	93.5%	6.5%	SChSn
$ \begin{array}{c} Iahbo$	Georgia	0.370	40	235,751	26.70	0.370	216,187	24.49	.66	3.31	0.760	23.0%	591.5	68.1	8,829	91.7%	8.3%	С
	Hawaii													47.4			2.3%	
lowa 0.300 41 94.957 32.15 0.360 86.942 29.43 82 333 0.750 22.55% 24.64 83.7 2.984 91.6% 8.47% CSCh5n Earniss. 0.030 50 20.502 4.95 1.65 3.87 1.180 30.55% 15.35 5.6.3 2.766 9.8.7% 3.76% 4.135.5% 7.14 4.146 10.00% 0.0% - Maine. 1.000 16 96.605 7.3.3 1.000 24.62 7.0.3 7.0 4.28 1.300 3.25% 94.5 7.2.4 1.317 95.9% 4.11% CSCh5n Maryland. 1.000 16 271.264 8.8.8 1.67 4.33 1.640 37.8% 60.00 6.8.5 1.13 9.7.23% 6.8.5 6.411 19.7.2% 2.8.8% CSCh5n Mississipin 0.180 4.2901 17.2.8 1.8.2 3.2.9 0.7.9% 2.4.4% 6.3.6 6.9.7 2.0.8.0% </td <td></td>																		
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Pennsylvania 1.350 11 957,717 77.20 1.350 957,717 77.20 .57 3.91 1.390 35.6% 852.5 68.9 12,406 100.0% 0.0% - Rhode Island 2.460 1 112,710 104.26 1.710 110,948 102.63 .60 4.80 2.100 43.7% 65.7 61.1 1,081 98.4% 1.6% CSChSn South Carolina 0.070 48 29,871 7.12 0.070 25,421 6.06 .87 3.17 0.460 14.5% 382.3 92.2 4,198 85.1% 14.9% CSChSn South Dakota 0.530 34 27,633 35.84 0.530 26,270 34.07 .64 3.48 0.920 26.4% 53.0 69.3 771 95.1% 4.9% CSChSn Tenassee 0.410 39 565,367 25.1 0.410 486,524 21.63 .53 3.49 0.800 22.9% <td></td> <td>1.030</td> <td>15</td> <td>72,386</td> <td>20.54</td> <td>0.230</td> <td>56,307</td> <td>15.98</td> <td>.69</td> <td>3.23</td> <td>0.620</td> <td>19.2%</td> <td>356.7</td> <td>101.6</td> <td>3,524</td> <td>77.8%</td> <td>22.2%</td> <td>CSChSn</td>		1.030	15	72,386	20.54	0.230	56,307	15.98	.69	3.23	0.620	19.2%	356.7	101.6	3,524	77.8%	22.2%	CSChSn
Rhode Island 2.460 1 112,710 104.26 1.710 110,948 102.63 .60 4.80 2.100 43.7% 65.7 61.1 1,081 98.4% 1.6% CSChSn South Carolina 0.070 48 29,871 7.12 0.070 25,421 6.06 .87 3.17 0.460 14.5% 382.3 92.2 4,198 85.1% 14.9% CSChSn South Dakota 0.530 34 27,633 35.84 0.530 26,270 34.07 .64 3.48 0.920 26.4% 53.0 69.3 771 95.1% 4.9% CSChSn Tennessee 0.200 44 19,115 20.19 0.200 18.67 .93 3.18 0.590 18.5% 563.7 96.5 5.901 92.5% 7.5% CSChSn Texas 0.410 39 565,367 25.14 0.410 486,524 21.63 .53 3.49 0.800 22.9% 1,234.6	Oregon	1.180	13	265,349	73.81	1.180	240,070	66.78	.57	4.24	1.670	39.4%	196.5	55.2	3,595	90.5%	9.5%	CSChSn
South Carolina 0.070 48 29,871 7.12 0.070 25,421 6.06 .87 3.17 0.460 14.5% 382.3 92.2 4,198 85.1% 14.9% CSChSn South Dakota 0.530 34 27,633 35.84 0.530 26,270 34.07 .64 3.48 0.920 26.4% 53.0 69.3 771 95.1% 4.9% CSChSn Tennessee 0.200 44 119,115 20.19 0.200 110,200 18.67 .93 3.18 0.590 18.5% 563.7 96.5 5,901 92.5% 7.5% CSChSn Texas 0.410 39 565,367 25.14 0.410 486,524 21.63 .53 3.49 0.800 22.9% 1,234.6 55.8 22,490 86.1% 13.9% CSChSn Utah		1.350					957,717											-
South Dakota 0.530 34 27,633 35.84 0.530 26,270 34.07 .64 3.48 0.920 26.4% 53.0 69.3 771 95.1% 4.9% CSChSn Tennessee 0.200 44 119,115 20.19 0.200 110,200 18.67 .93 3.18 0.590 18.5% 563.7 96.5 5,901 92.5% 7.5% CSChSn Texas 0.410 39 565,367 25.14 0.410 486,524 21.63 .53 3.49 0.800 22.9% 1,234.6 55.8 22,490 86.1% 13.9% CSChSn Utah 0.695 25 59,469 24.89 0.695 53,602 22.44 .32 3.70 1.085 29,3% 80.3 34.2 2,389 90.1% 9.9% CSChSn Vermont 1.190 12 52,288 84.20 1.190 49,838 80.25 .67 4.35 1.580 </td <td>Rhode Island</td> <td>2.460</td> <td>1</td> <td>112,710</td> <td>104.26</td> <td>1.710</td> <td>110,948</td> <td>102.63</td> <td>.60</td> <td>4.80</td> <td>2.100</td> <td>43.7%</td> <td>65.7</td> <td>61.1</td> <td>1,081</td> <td>98.4%</td> <td>1.6%</td> <td>CSChSn</td>	Rhode Island	2.460	1	112,710	104.26	1.710	110,948	102.63	.60	4.80	2.100	43.7%	65.7	61.1	1,081	98.4%	1.6%	CSChSn
Tennessee0.20044119,11520.190.200110,20018.67.933.180.59018.5%563.796.55,90192.5%7.5%CSChSnTexas0.41039565,36725.140.410486,52421.63.533.490.80022.9%1,234.655.822,49086.1%13.9%CSChSnUtah0.6952559,46924.890.69553,60222.44.323.701.08529.3%80.334.22,38990.1%9.9%CSChSnVermont1.1901252,28884.201.19049,83880.25.674.351.58036.3%42.869.262195.3%4.7%CSChSnVirginia0.200 +4416,0992.160.02516,0992.16.863.220.41512.9%719.697.47,460100.0%0.0%-Washington1.4259349,44456.331.425324,31852.28.374.661.81538.9%231.137.76,20492.8%7.2%CSChSnWest Virginia0.55031105,11657.920.55097,90753.94.983.460.94027.1%188.3104.01,81593.1%6.9%CSChSnWisconsin0.77024307,42555.800.770291,32352.88.693.811.16030.4%	South Carolina	0.070	48	29,871	7.12	0.070	25,421	6.06	.87	3.17	0.460	14.5%	382.3	92.2	4,198	85.1%	14.9%	CSChSn
Texas	South Dakota	0.530	34	27,633	35.84	0.530	26,270	34.07	.64	3.48	0.920	26.4%	53.0	69.3	771	95.1%	4.9%	CSChSn
Utah 0.695 25 59,469 24.89 0.695 53,602 22.44 .32 3.70 1.085 29.3% 80.3 34.2 2,389 90.1% 9.9% CSChSn Vermont 1.190 12 52,288 84.20 1.190 49,838 80.25 .67 4.35 1.580 36.3% 42.8 69.2 621 95.3% 4.7% CSChSn Virginia 0.200 + 44 16,099 2.16 0.025 16,099 2.16 .86 3.22 0.415 12.9% 719.6 97.4 7,460 100.0% 0.0% - Washington 1.425 9 349,444 56.33 1.425 324,318 52.28 .37 4.66 1.815 38.9% 231.1 37.7 6,204 92.8% 7.2% CSChSn West Virginia 0.550 31 105,116 57.92 0.550 97,907 53.94 .98 3.46 0.940 27.1%	Tennessee	0.200	44	119,115	20.19	0.200	110,200	18.67	.93	3.18	0.590	18.5%	563.7	96.5	5,901	92.5%	7.5%	CSChSn
Utah 0.695 25 59,469 24.89 0.695 53,602 22.44 .32 3.70 1.085 29.3% 80.3 34.2 2,389 90.1% 9.9% CSChSn Vermont 1.190 12 52,288 84.20 1.190 49,838 80.25 .67 4.35 1.580 36.3% 42.8 69.2 621 95.3% 4.7% CSChSn Virginia 0.200 + 44 16,099 2.16 .86 3.22 0.415 12.9% 719.6 97.4 7,460 100.0% 0.0% - Washington 1.425 9 349,444 56.33 1.425 324,318 52.28 .37 4.66 1.815 38.9% 231.1 37.7 6,204 92.8% 7.2% CSChSn West Virginia 0.550 31 105,116 57.92 0.550 97,907 53.94 .98 3.46 0.940 27.1% 1.815 93.1% 6.9%	Texas	0.410	39	565,367	25.14	0.410	486,524	21.63	.53	3.49	0.800	22.9%	1,234.6	55.8	22,490	86.1%	13.9%	CSChSn
Virginia 0.200 + 44 16,099 2.16 0.025 16,099 2.16 86 3.22 0.415 12.9% 719.6 97.4 7,460 100.0% 0.0% - Washington 1.425 9 349,444 56.33 1.425 324,318 52.28 .37 4.66 1.815 38.9% 231.1 37.7 6,204 92.8% 7.2% CSChSn West Virginia 0.550 31 105,116 57.92 0.550 97,907 53.94 .98 3.46 0.940 27.1% 188.3 104.0 1,815 93.1% 6.9% CSChSn Wisconsin 0.770 24 307,425 55.80 0.770 291,323 52.88 .69 3.81 1.160 30.4% 384.5 69.9 5,509 94.8% 5.2% CSChSn Wyoming 0.600 27 16,237 32.03 0.600 13,877 27.37 .46 3.56 0.990 27.8%	Utah	0.695		59,469	24.89	0.695	53,602	22.44			1.085	29.3%	80.3	34.2	2,389	90.1%	9.9%	CSChSn
Washington 1.425 9 349,444 56.33 1.425 324,318 52.28 .37 4.66 1.815 38.9% 231.1 37.7 6,204 92.8% 7.2% CSChSn West Virginia 0.550 31 105,116 57.92 0.550 97,907 53.94 .98 3.46 0.940 27.1% 188.3 104.0 1,815 93.1% 6.9% CSChSn Wisconsin 0.770 24 307,425 55.80 0.770 291,323 52.88 .69 3.81 1.160 30.4% 384.5 69.9 5,509 94.8% 5.2% CSChSn Wyoming 0.600 27 16,237 32.03 0.600 13,877 27.37 .46 3.56 0.990 27.8% 23.8 47.5 507 85.5% 14.5% CSChSn		1.190		52,288	84.20	1.190	49,838	80.25			1.580	36.3%	42.8	<u>69</u> .2	621	<u>95.3%</u>	4.7%	CSChSn
Washington 1.425 9 349,444 56.33 1.425 324,318 52.28 .37 4.66 1.815 38.9% 231.1 37.7 6,204 92.8% 7.2% CSChSn West Virginia 0.550 31 105,116 57.92 0.550 97,907 53.94 .98 3.46 0.940 27.1% 188.3 104.0 1,815 93.1% 6.9% CSChSn Wisconsin 0.770 24 307,425 55.80 0.770 291,323 52.88 .69 3.81 1.160 30.4% 384.5 69.9 5,509 94.8% 5.2% CSChSn Wyoming 0.600 27 16,237 32.03 0.600 13,877 27.37 .46 3.56 0.990 27.8% 23.8 47.5 507 85.5% 14.5% CSChSn	Virginia	0.200 +		16,099	2.16	0.025	16,099		.86	3.22	0.415		719.6	97.4			0.0%	-
Wisconsin 0.770 24 307,425 55.80 0.770 291,323 52.88 .69 3.81 1.160 30.4% 384.5 69.9 5,509 94.8% 5.2% CSChSn Wyoming 0.600 27 16,237 32.03 0.600 13,877 27.37 .46 3.56 0.990 27.8% 23.8 47.5 507 85.5% 14.5% CSChSn		1.425	-	349,444	56.33		-)	52.28	.37	4.66	1.815		231.1	37.7	6,204	92.8%	7.2%	CSChSn
Wyoming		0.550	-	105,116	57.92	0.550		53.94		3.46	0.940	27.1%	188.3	104.0	1,815	93.1%	6.9%	CSChSn
	Wisconsin	0.770			55.80	0.770	/		.69	3.81	1.160	30.4%	384.5	69.9		94.8%		CSChSn
Total 50 states	Wyoming	0.600	27		32.03	0.600	13,877	27.37	.46			27.8%	23.8	47.5	507	85.5%	14.5%	CSChSn
	Total 50 states	-	-	12,214,311	41.67 ^a	-	11,606,093	39.60 ^a	-	3.72 ^a	1.119 ^a	30.1% ^a	18,900.5	-	293,102	95.0%	5.0%	-

 TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE

 (Collections data for fiscal year ending June 30, 2004)

Detail may not add to totals due to rounding. + Tax rate scheduled to increase to \$0.30 July 1, 2005. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. *C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff ** as of November 1, 2003; Federal, State cigarette taxes included; excludes sales tax. (New York includes local tax of \$1.50 per pack.) Sources: U.S. Census Bureau, Governments Division. *Table NST-EST2004-01-State Population Estimates: July 1, 2004*, Population Division, released December 22, 2004. Tobacco Institute. *The Tax Burden on Tobacco*, Historical Compilation, Volume 39, 2004.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS IGS 105 ARTICLE 2A

			[G.	S. 105 ART	ICLE 2A.					
	Tob	acco prod	ucts tax: cigar	ette, other t	obacco prod	lucts	Year-ov	ver-year %	6 change	
			Net colle	ctions						
			[before tra	insfers]			Net coll	lections		
				Other	Collection					
				tobacco	fees on	Collections		Other	Amount	
	Gross		Cigarette	products	overdue	to		tobacco	to	
Fiscal	collections	Refunds	tax	tax ^b	tax debts	General Fund	Cigarette	products	General	^a Effective <u>August 1, 1991</u> , the cigarette excise tax rate increased from 1 mill per cigarette
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tax	tax	Fund	(2 cents per pack of 20 cigarettes) to 2.5 mills per cigarette (5 cents per pack of 20 cigarettes).
1990-91.	15,228,099	37,622	15,190,478	-	-	15,190,478	-0.8%	-	-0.8%	[Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5 cents per
1991-92	40,395,661	32,755	39,566,666 [°]	796,241	-	40,362,907	160.5%	-	165.7%	pack of 20 cigarettes) to 1.5 cents per cigarette (30 cents per pack of 20 cigarettes).
1992-93	42,917,896	36,995	40,931,883	1,949,018	-	42,880,901	3.5%	144.8%	6.2%	Effective July 1, 2006, the cigarette tax rate is scheduled to increase from 1.5 cents per cigarette
1993-94	38,202,307	277,251	35,837,482	2,087,574	-	37,925,056	-12.4%	7.1%	-11.6%	to 1.75 cents per cigarette (35 cents per pack of 20 cigarettes).]
1994-95	44,793,990	158,239	42,409,849	2,225,901	-	44,635,750	18.3%	6.6%	17.7%	^b Effective <u>January 1, 1992</u> , tobacco products (other than cigarettes) became subject to a tax of 2% of
1995-96	46,866,806	169,070	44,231,102	2,466,634	-	46,697,736	4.3%	10.8%	4.6%	the cost price of the product. [Effective September 1, 2005, the 2% rate increased to 3%.]
1996-97	46,691,280	13,931	44,011,104	2,666,245	-	46,677,349	-0.5%	8.1%	0.0%	^c Effective <u>January 1, 1994</u> , cigarette excise tax law changed from a stamp method of payment based
1997-98	47,204,135	26,917	44,278,780	2,898,438	-	47,177,218	0.6%	8.7%	1.1%	on packs purchased to a reporting method based on sales. Concurrent with the change in the
1998-99	44,919,034	66,492	41,816,556	3,035,986	-	44,852,542	-5.6%	4.7%	-4.9%	payment method was a reduction in the amount of discount allowed to taxpayers.
1999-00	43,957,805	294,600	40,459,942	3,203,263	-	43,663,205	-3.2%	5.5%	-2.7%	
2000-01	42,280,129	254,252	38,506,012	3,519,866	-	42,025,877	-4.8%	9.9%	-3.7%	Cigarette tax/other tobacco products tax discount:
2001-02	42,227,886	696,539	38,329,738	3,201,609	-	41,531,347	-0.5%	-9.0%	-1.2%	Effective for reporting periods beginning on or after <u>August 1, 2004</u> , G.S. 105-113.21 and G.S. 105-113.39
2002-03	42,332,928	333,038	38,430,687	3,569,204	1,178	41,998,713	0.3%	11.5%	1.1%	were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly
2003-04	44,118,406	383,633	39,810,915	3,923,858	2,004	43,732,769	3.6%	9.9%	4.1%	tobacco tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was
2004-05	43,384,992	403,183	38,953,476	4,028,334	765	42,981,044	-2.2%	2.7%	-1.7%	4% and had been repealed effective for reporting periods beginning on or after August 1, 2003.]
Detail ma	ay not add to	totals due	to rounding.							

Detail may not add to totals due to rounding

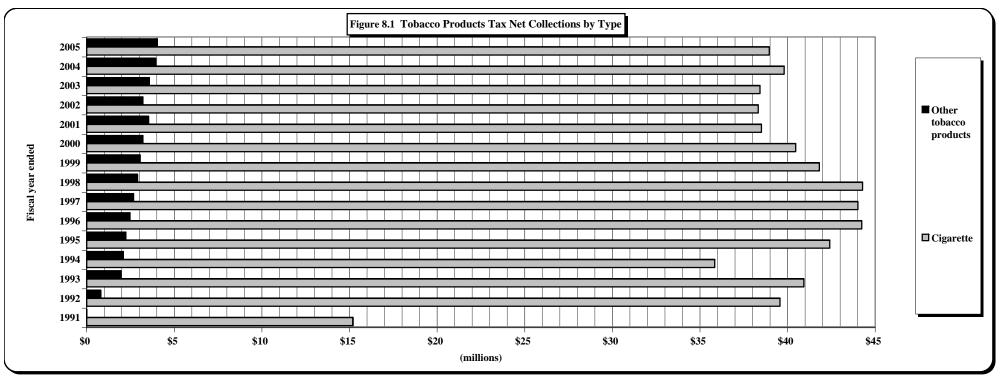


TABLE 9. PER CAPITA TAX-PAID CIGARETTE SALES

IADLE 9.	PER CAPITA TAA-		
	Per capita National	Per capita Nor	th Carolina
	cigarette sales	cigarette sales	rate of tax
Fiscal year	(number of	(number of	per pack
ended	(packs)	(packs)	(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
2003	67.9	97.7	5
2004	65.1	95.6	5
Source: 7	Fobacco Institute. T		n Tobacco ,

Figure 9.1 Per Capita Tax-Paid Cigarette Sales (National and North Carolina) 250 200 North Carolina per capita tax-paid packs 021 (number of packs) National per capita taxpaid packs 100 50 ଌୄ୶ଢ଼୶ଢ଼୶ଢ଼୶ଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୶ଢ଼ଡ଼ୖ୶ଡ଼୶ଡ଼୰ଢ଼ୠଢ଼୶ଢ଼ୠଢ଼ୠଢ଼ୠଢ଼ୠଢ଼ୠଢ଼ୠଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୵ଢ଼୵ Fiscal year ended

Source: Tobacco Institute. *The Tax Burden on Tobacco*, Historical Compilation, Volume 39, 2004. *Tax imposed effective October 1, 1969. Amount based on nine months of collections projected to one year.

**Tax rate increase effective August 1, 1991.

[Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette (5 cents per

pack of 20 cigarettes) to 1.5 cents per cigarette (30 cents per pack of 20 cigarettes).

Effective July 1, 2006, the cigarette tax rate is scheduled to increase from 1.5 cents per cigarette

to 1.75 cents per cigarette (35 cents per pack of 20 cigarettes).]

TABLE 10. ALCOHOLIC BEVERAGES TAX RATES and NET COLLECTIONS and PERSONAL INCOME BY STATE
[Excise tax rates are as of January 1, 2005]

	T			Types o	f Alcoho	lic Beverages Taxes	Taus are i	is of Janu	ary 1, 2005]	1	Alcoholic	beverag	es collectio	ns	Personal inc	ome
		Bee	r Excise Tax	Types o		Vine Excise Tax		Lique	or Excise Tax				nd licenses]		for	onie
	State			State			State			Рор-		2003-0	-		calendar v	ear
	Excise			Excise			Excise			ulation	Excise ta	xes	Licens	es	2003	
	tax			tax			tax			as						
	rate	Sales	Other	rate	Sales	Other	rate	Sales	Other	of		Per		Per		Per
	[\$ per	taxes	applicable	[\$ per	taxes	applicable	[\$ per	taxes	applicable	7/1/2004	Amount	capita	Amount	capita	Amount	capita
State	gal]	applied	taxes	gal]	applied	taxes	gal]	applied	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Alabama	0.530	yes	\$0.52/gal local tax	1.70	yes	>14% sold through	GC	yes		4,530	137,222	30.29	2,491	0.55	119,373,020	26,505
	1.050					state store	10.00						1.000			
Alaska	1.070	n.a.	\$0.35/gal	2.50	n.a.		12.80	n.a.	<21%-\$2.50/gal	655	28,262	43.15	1,829	2.79	21,531,273	33,213
Arizona	0.160	ves	small breweries	0.84	TOG		3.00	Noc		5,744	55,954	9.74	3,732	0.65	151,933,040	27 222
Arkansas	0.100	J	<3.2%-\$0.16/gal;	0.84	yes yes	<5%-\$0.25/gal;	2.50		<5%-\$0.50/gal;	2,753	41,240		,		66,515,388	/
Ai Kalisas	0.250	yes	\$0.008/gal and 3%	0.75	yes	\$0.05/case; and 3% off-	2.50	yes	<21%-\$1.00/gal;	2,155	41,240	14.70	1,052	0.00	00,515,500	24,304
			off-10% on-premise			and 10% on-premise tax			\$0.20/case and 3%							1
			-			and 10 % on-premise tax			off-14% on-prem-							
			tax						ise retail taxes							1
California	0.200	yes		0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	35,894	312,826	8.72	43,841	1.22	1,184,996,911	33 415
Colorado	0.080			0.20	yes	sparking wine-\$0.50/gar	2.28			4,601	31,317	6.81	5,632		157,171,088	
Connecti-	0.190	5		0.60		>21% and sparkling	4.50		<7%-\$2.05/gal	3,504	,	12.56			149,842,940	
cut		J			5	wine-\$1.50/gal		J		- ,	.,		-,		, ,,	,.
Delaware	0.160	n.a.		0.97	n.a.		3.75	n.a.	<25%-\$2.50/gal	830	13,385	16.13	614	0.74	27,980,670	34,199
Florida	0.480	yes	\$.0267/12 ounces	2.25	yes	>17.259%-\$3.00/gal,	6.50	yes	<17.259%-\$2.25/gal	17,397	591,551	34.00	34,492	1.98	511,640,717	30,098
			on-premise retail			sparkling wine-\$3.50/gal			>55.780%-\$9.53/gal							ļ
			tax			\$.0667/4 ounces on-			\$.0667/ounce on-							i i
			1			premise retail tax			premise retail tax							1
Georgia	0.480	yes	\$0.53/gal local tax	1.51	yes	>14%-\$2.54/gal;	3.79	yes	\$0.83/gal local tax	8,829	149,801	16.97	2,331	0.26	251,620,610	29,000
						\$0.83/gal local tax										
Hawaii	0.930	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.09/gal;	5.98	yes		1,263	41,250	32.66	-	-	38,013,206	30,441
<u></u>	0.150			0.45		wine coolers-\$0.84/gal	00			1 202	((00	4.54	1 200	0.04	25 400 070	1 25 002
Idaho	0.150	yes	>4%-\$0.45/gal	0.45	yes		GC	yes		1,393	6,609	4.74	1,309	0.94	35,409,068	25,902
Illinois	0.185	yes	\$0.16/gal-Chicago	0.73	yes	>20%-\$4.50/gal;	4.50	yes	<20%-\$0.73/gal;	12,714	147,883	11.63	10,838	0.85	416,978,383	32,965
		J =~	\$0.06/gal-Cook Co.		J	\$0.246/gal-Chicago;		5.00	\$1.845/gal-Chicago	,						,
						\$0.16-\$0.30/gal-Cook Co.			\$2.00-Cook Co.							
Indiana	0.115	yes		0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,238	38,509	6.17	9,648	1.55	178,786,119	28,838
Iowa	0.190	yes		1.75	yes	<5%-\$0.19/gal	GC	yes		2,954	12,709	4.30	8,710	2.95	83,375,280	28,340
17	0 100			0.20			2.50		0.07 66 1	2.526	05 (25	22.02	2 4 60	0.00	00 010 044	20,420
Kansas	0.180		>3.2%-{8% off-and	0.30	no	>14%-\$0.75/gal;	2.50	no	8% off-and	2,736	87,637	32.03	2,460	0.90	80,213,044	29,438
			10% on-premise};			8% off-and			10% on-premise							1
			<3.2%-4.25% sales			10% on-premise			retail tax							
Kentucky	0.080	yes*	tax 9% wholesale tax	0.50	ves*	9% wholesale tax	1.92	yes*	<6%-\$0.25/gal;	4,146	79,104	19.08	5,104	1.23	109,442,026	26,575
Kentucky	0.000	yes	70 wholesale tax	0.50	yes	570 whoresare tax	1.72	yes	\$0.05/case and	4,140	79,104	17.00	3,104	1.23	107,442,020	20,373
						į			9% wholesale tax							
Louisiana	0.320	yes	\$0.048/gal local tax	0.11	yes	14% to 24%-\$0.23/gal;	2.50	yes	<6%-\$0.32/gal	4,516	53,422	11.83			118,236,485	26 312
Louisiana	0.020	yes	90.040/gai iocai tax	0.11	yes	>24% and sparkling	2.50	yes	<070-\$0.52/gai	4,510	55,422	11.05	-		110,230,403	20,312
						wine-\$1.59/gal;										
Maine	0.350	yes	additional 5%	0.60	yes	>15.5%-sold through	GC	yes		1,317	39,279	29.82	3,090	2.35	38,181,249	29.164
		<i>J</i> 05	on-premise tax	0.00	900	state stores, sparkling		<i>.</i> , es		1,011		_>.0_	2,010		00,101,213	
	1		promote tur			wine-\$1.25/gal; additional			Ì							i
			1			5% on-premise sales tax										1
Maryland	0.090	yes	\$0.2333/gal-	0.40	yes		1.50	yes		5,558	26,863	4.83	960	0.17	206,411,852	37.446
			Garrett County		500	i		,	1	2,200	_0,000		2.50		,,,	1

				Types o	f Alcoho	lic Beverages Taxes					Alcoholic	c beverag	es collectio	ns	Personal inc	ome
		Bee	r Excise Tax		I	Vine Excise Tax		Liqu	or Excise Tax		[excise		nd licenses]		for	
	State			State			State			Pop-		2003-0			calendar y	ear
	Excise			Excise			Excise			ulation	Excise ta	axes	Licens	es	2003	1
	tax rate	Sales	Other	tax rate	Sales	Other	tax rate	Sales	Other	as of		Per		Per		Per
	[\$ per	taxes	applicable	[\$ per	taxes	applicable	[\$ per	taxes	applicable	7/1/2004	Amount	capita	Amount	capita	Amount	capita
State	gal]	applied	taxes	[gal]	applied	taxes	[gal]	applied		[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
Massachu- setts	0.110	yes*	0.57% on private club sales	0.55	yes*	sparkling wine-\$0.70/gal	4.05		<15%-\$1.10/gal; >50% alcohol- \$4.05/proof gal; 0.57% on private club sales	6,417	68,522		2,937		253,632,340	
Michigan	0.200	yes		0.51	yes	>16%-\$0.76/gal	GC	yes		10,113	149,424	14.78	13,079	1.29	314,345,614	31,178
Minnesota	0.150		<3.2%-\$0.077/gal; 9% sales tax	0.30		14% to 21%-\$0.95/gal; <24% and sparkling wine- \$1.82/gal; >24%-\$3.52/gal; \$0.01/bottle (except mini- atures) and 9% sales tax	5.03		\$0.01/bottle (except miniatures) and 9% sales tax	5,101	69,497	13.62	1,039	0.20	172,336,500	34,031
Mississippi	0.430	yes		0.35	yes	>14% and sparkling wine- sold through the state	GC	yes		2,903	39,793	13.71	2,346	0.81	67,642,653	23,466
Missouri	0.060	yes		0.30	yes		2.00	yes		5,755	28,026	4.87	3,886	0.68	168,512,117	/
Montana	0.140	n.a.		1.06	n.a.	>16%-sold through state stores	GC	n.a.		927	20,570	22.19	1,976	2.13	23,326,631	25,406
Nebraska	0.310	yes		0.95	yes		3.75	yes		1,747	23,159	13.26	285	0.16	52,435,752	/
Nevada	0.160			0.70	yes	14% to 22%-\$1.30/gal; >22%-\$3.60/gal	3.60	yes	<14%-\$0.70/gal; <21%-\$1.30/gal	2,335	33,867	14.50	-	-	71,549,422	31,910
New Hamp- shire	0.300	n.a.		GC	n.a.		GC	n.a.		1,300	12,239	9.41	17,514	13.47	45,285,548	35,140
New Jersey	0.120	yes		0.70	yes		4.40	yes		8,699	87,357	10.04	3,960	0.46	342,040,412	39,577
New Mexico	0.410	yes		1.70	yes	>14%-\$6.06/gal	6.06	yes		1,903	37,503	19.71	963	0.51	46,955,434	
New York	0.110	yes	\$0.12/gal-New York City	0.19	yes		6.44	yes	<=24%-\$2.54/gal; \$1.00/gal- in New York City	19,227	191,128	9.94	46,000	2.39	693,791,440	36,112
North Carolina	0.530	yes	\$0.48/gal bulk beer	0.79	yes	>17%-\$0.91/gal	GC	yes*		8,541	212,224	24.85	13,796	1.62	236,391,241	28,071
North Dakota	0.160		7% state sales tax; bulk beer-\$0.08/gal	0.50		>17%-\$0.60/gal; sparkling wine-\$1.00/gal; 7% state sales tax	2.50		7% state sales tax	634	5,910	9.32	259	0.41	18,319,019	28,922
Ohio	0.180	yes		0.30	yes	>14%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal	GC	yes		11,459	88,267	7.70	29,843	2.60	344,603,486	30,129
Oklahoma	0.400	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	>14%-\$1.40/gal; sparkling wine-\$2.08/gal 12% on-premise	5.56	yes	13.5% on-premise	3,524	68,420	19.42	5,204	1.48	93,690,912	26,719
Oregon	0.080	n.a.		0.67	n.a.	>14%-\$0.77/gal	GC	n.a.		3,595	13,306	3.70			102,418,819	
Pennsyl- vania	0.080	ĩ		GC	yes		GC	yes		12,406			14,765		394,760,771	
Rhode Island	0.100	ŗ	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	, , , , , , , , , , , , , , , , , , ,		1,081	10,607		99		34,475,901	
South Carolina	0.770	yes		0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax	4,198	146,658	34.94	8,076	1.92	108,463,333	26,144

							Е 10Со	ntinued								
				Types of		lic Beverages Taxes					Alcoholi	c beverag	es collectio	ns	Personal inco	ome
		Bee	r Excise Tax		V	Wine Excise Tax		Lique	or Excise Tax		[excis		nd licenses]		for	
	State			State			State			Pop-		2003-0	04		calendar ye	ear
	Excise			Excise			Excise			ulation	Excise ta	axes	Licens	es	2003	
	tax			tax			tax			as						
	rate	Sales	Other	rate	Sales	Other	rate	Sales	Other	of		Per		Per		Per
	[\$ per	taxes	applicable	[\$ per	taxes	applicable	[\$ per	taxes	applicable	7/1/2004	Amount	capita	Amount	capita	Amount	capita
State	gal]	applied	taxes	gal]	applied	taxes	gal]	applied	taxes	[1,000s]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]
South	0.270	yes		0.93	yes	14% to 20%-\$1.45/gal;	3.93	yes	<14%-\$0.93/gal;	771	12,435	16.13	296	0.38	22,072,287	28,856
Dakota		-				>21%, sparkling wine-			2% wholesale tax							
						\$2.07/gal; 2% wholesale										
					1	tax		1								
Tennessee	0.140	yes	17% wholesale tax	1.21	yes	\$0.15/case and	4.40	yes	\$0.15/case and	5,901	92,062	15.60	2,444	0.41	167,414,793	28,641
						15% on-premise			15% on-premise;	-						
									<7%-\$1.21/gal							
Texas	0.190	yes	>4%-\$0.198/gal,	0.20	yes	>14%-\$0.408/gal and	2.40	yes	14% on-premise	22,490	601,841	26.76	38,515	1.71	642,630,038	29,074
			14% on-premise		ļ	sparkling wine-\$0.516/gal;		!	and \$0.05/drink on							
			and \$0.05/drink on			14% on-premise and \$0.05/			airline sales							
			airline sales		!	drink on airline sales		1								
Utah	0.410	yes	>3.2%-sold through	GC	yes		GC	yes		2,389	28,174	11.79	1,147	0.48	59,760,670	25,407
			state store													
Vermont	0.265	no	6% to 8% alcohol-	0.55	yes	>16%-sold through state	GC	no	10% on-premise	621	16,894	27.20	520	0.84	19,130,566	30,888
			\$0.55; 10% on-			store, 10% on-premise			sales tax							
			premise sales tax			sales tax										
Virginia	0.260	yes		1.51	yes	<4%-\$0.2565/gal and	GC	yes		7,460	146,019	19.57	8,209	1.10	248,431,609	33,730
					-	>14%-sold through										
						state store										
Washing-	0.261	yes		1.80	yes	>14%-\$2.65/gal	GC	yes*		6,204	192,618	31.05	10,045	1.62	203,889,681	33,254
ton																
West	0.180	yes		1.00	yes	5% local tax	GC	yes		1,815	8,624	4.75	10,489	5.78	44,456,319	24,542
Virginia					<u> </u>			<u> </u>	<u> </u>							
Wisconsin	0.060	yes		0.25	yes	>14%-\$0.45/gal	3.25	yes		5,509	48,071	8.73	527	0.10	167,978,994	30,685
Wyoming	0.020	yes		GC	yes		GC	yes		507	1,332	2.63	5	0.01	16,284,850	32,433
Total	† i							1								
50 states**	0.188			0.69			3.75			293,102	4,614,804	15.74	385,659	1.32	9,124,679,521	31,131

Source: Federation of Tax Administrators

U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2004, Population Division, released December 22, 2004.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, March 25, 2005 release.

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. *Sales tax is applied to on-premise sales only.

**U.S. median rates. Computed per capita alcoholic beverages tax collection and per capita personal income amounts are based on totals for the 50 states.

GC - Government controlled-The government directly controls the sales of distilled spirits in 18 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.

TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS

					[G.S. 105 A	RTICLE 2C.						
			Net	Alcoholic B	everage Tax All	ocations and T						
			collections		Intergovernm	ental/inter-fu	nd transfers					
			before	(-)	(-)	(-)	(-)	(=)	Ye	ar-over-yea	r % change	
	Alcoholic		local		Department		Collection	Net				
	beverage		government	Local	of		fees on	collections			Net	
	tax		distribution	government	Agriculture/	Special	overdue	to			collections	Amount
	gross		allocation/	distribution	Consumer	reserve	tax	General			before	to
	collections	Refunds	transfers	allocation*	Services+	fund**	debts	Fund	Gross		allocation/	General
Fiscal year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	Refunds	transfers	Fund
1990-91	153,925,839	104,887	153,820,952	see note	67,613	-	-	153,753,340	1.59%	56.71%	1.57%	5.53%
1991-92	158,188,091	32,162	158,155,928	see note	80,107	-	-	158,075,821	2.77%	-69.34%	2.82%	2.81%
1992-93	159,254,363	31,076	159,223,287	see note	80,825	-	-	159,142,462	0.67%	-3.38%	0.67%	0.67%
1993-94	161,270,239	42,888	161,227,352	see note	93,735	-	-	161,133,617	1.27%	38.01%	1.26%	1.25%
1994-95	163,367,868	84,322	163,283,547	see note	94,763	-	-	163,188,783	1.30%	96.61%	1.28%	1.28%
1995-96	168,753,148	681,016	168,072,133	22,451,744	102,536	-	-	145,517,853	3.30%	707.64%	2.93%	-10.83%
1996-97	173,583,529	74,349	173,509,181	23,210,614	90,000	-	-	150,208,567	2.86%	-89.08%	3.23%	3.22%
1997-98	177,590,940	117,880	177,473,060	23,599,550	150,000	-	-	153,723,510	2.31%	58.55%	2.28%	2.34%
1998-99	182,634,360	58,996	182,575,364	24,424,343	124,492	-	-	158,026,529	2.84%	-49.95%	2.87%	2.80%
1999-00	192,130,608	312,094	191,818,514	25,236,935	209,226	-	-	166,372,353	5.20%	429.01%	5.06%	5.28%
2000-01	199,089,631	123,156	198,966,476	26,092,566	175,000	-	-	172,698,910	3.62%	-60.54%	3.73%	3.80%
2001-02	201,767,619	134,663	201,632,956	-	298,180	26,690,051	-	174,644,725	1.35%	9.34%	1.34%	1.13%
2002-03	198,759,850	99,687	198,660,162	27,408,926	350,000	-	4,685	170,896,552	-1.49%	-25.97%	-1.47%	-2.15%
2003-04	211,370,795	152,739	211,218,056	28,475,073	350,000	-	474	182,392,509	6.34%	53.22%	6.32%	6.73%
2004-05	219,520,359	82,044	219,438,315	29,778,545	350,000	-	1,112	189,308,658	3.86%	-46.28%	3.89%	3.79%

Detail may not add to totals due to rounding.

*Amounts shown for local government distribution allocation 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.

Enactment of House Bill #2377 (Chapter 813, 1989 Session Laws) temporarily 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. 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.

**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.

+Department of Agriculture Consumer Services transfer (G.S.105-113.81A):

Net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State [not to exceed \$350,000 annually (\$500,000 effective July 1, 2005)] are required to be credited to the Department of Agriculture and Consumer Services (Department of Commerce effective September 8, 2005) to be allocated to the North Carolina Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State; the amount of the allocation has been adjusted since the enactment of the transfer in 1987.

Refer to Net Alcoholic Beverage Tax Collections By Type, Collections of Fortified and Unfortified Wine Excise Taxes and Wine Licenses, and Collections of Beer and Spirituous Liquor Excise Taxes and Licenses tables for rates, tax collections, and law changes pertaining to the various types of alcoholic beverages.

TABLE 12. NET ALCOHOLIC BEVERAGE TAX COLLECTIONS BY TYPE [G.S. 105 ARTICLE 2C.]

	1		[G.S. 105 ART]	ICLE 2C.]	T					
	1000-10	01	1001 100	n	Fiscal Year 1992-199		1002 10	04	1994-19	05
	1990-19		1991-199 Collection			-	1993-199			%
	Collection	% of	amount	% of	Collection amount	% of	Collection	% of	Collection	% of
Type of Tax	amount [\$]	total	[\$]	total	amount [\$]	total	amount [\$]	total	amount [\$]	total
License tax:*	ĮΦJ	totai	[Փ]	totai	ĮΦJ	totai	ניין	totai	[Փ]	totai
Beer	337,878	0.22%	1,369,492	0.87%	1,613,603	1.01%	1,667,639	1.03%	1,620,817	0.99%
Wine	447,339	0.22 /6	1,270,889	0.80%	1,013,003	0.92%	1,526,014	0.95%	1,478,013	0.99%
Other	710	0.00%	641	0.00%	1,128	0.00%	1,520,014	0.00%	730	0.00%
Total license	785,927	0.51%	2,641,022	1.67%	3,086,046	1.94%	3,194,429	1.98%	3,099,560	1.90%
	105,521	0.0170	2,041,022	1.07 /0	5,000,040	1.7470	5,174,427	1.70 /0	3,077,500	1.7070
Excise tax:										
Beer excise	69,244,265	45.02%	69,632,297	44.03%	70,817,204	44.48%	73,692,743	45.71%	74,760,038	45.79%
Fortified wine excise	2,465,687	1.60%	2,283,027	1.44%	2,090,872	1.31%	1,894,108	1.17%	1,879,918	1.15%
Unfortified wine excise	6,260,218	4.07%	5,739,541	3.63%	5,462,170	3.43%	5,692,364	3.53%	6,050,087	3.71%
Liquor excise	72,072,171	46.85%	72,735,145	45.99%	72,134,448	45.30%	70,971,766	44.02%	71,351,719	43.70%
Liquor surcharge	2,992,684	1.95%	5,124,896	3.24%	5,632,547	3.54%	5,781,942	3.59%	6,142,225	3.76%
Total excise	153,035,025	99.49%	155,514,906	98.33%	156,137,241	98.06%	158,032,923	98.02%	160,183,987	98.10%
Total collections	153,820,952	100.00%	158,155,928	100.00%	159,223,287	100.00%	161,227,352	100.00%	163,283,547	100.00%
Less:										
Local distribution allocations	see note	-	see note	-	see note	-	see note	-	see note	-
Intergovernmental transfers:										
DOACS transfer +	67,613	0.04%	80,107	0.05%	80,825	0.05%	93,735	0.06%	94,763	0.06%
Special reserve fund	-	-	-	-		-	-	-		-
-		00.0101								
Net collections to General Fund	153,753,340	99.96%	158,075,821	99.95%	159,142,462	99.95%	161,133,617	99.94%	163,188,783	99.94%
		-		-	Fiscal Year	r				
	1995-19	-	1996-199		1997-1998		1998-199		1999-200	-
	Collection	%	Collection	%	Collection	%	Collection	%	Collection	%
	amount	of	amount	of	amount	of	amount	of	amount	of
Type of Tax	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
License tax:*										
Beer	1,640,748	0.98%	1,616,633	0.93%	1,664,527	0.94%	402,450	0.22%	8,177	0.00%
Wine	1,523,813	0.91%	1,504,391	0.87%	1,553,568	0.88%	415,437			0.00%
Other			10.5				,	0.23%	7,482	0.00 /0
Total license	635	0.00%	495	0.00%	560	0.00%	54	0.00%	-	-
i our needst	3,165,196	0.00% 1.88%	495 3,121,519				,			0.0070 - 0.01%
Excise tax:				0.00%	560	0.00%	54	0.00%	-	-
				0.00%	560	0.00%	54	0.00%	-	-
Excise tax:	3,165,196	1.88%	3,121,519	0.00% 1.80%	560 3,218,655	0.00% 1.81%	<u>54</u> 817,941	0.00% 0.45%	15,659	- 0.01%
Excise tax: Beer excise	3,165,196 76,139,438	1.88% 45.30%	3,121,519 77,939,400	0.00% 1.80% 44.92%	560 3,218,655 79,153,608	0.00% 1.81% 44.60%	54 817,941 82,384,631	0.00% 0.45% 45.12%	<u>15,659</u> 85,415,039	- 0.01% 44.53%
Excise tax: Beer excise Fortified wine excise	3,165,196 76,139,438 1,892,250	1.88% 45.30% 1.13%	3,121,519 77,939,400 1,684,012	0.00% 1.80% 44.92% 0.97%	560 3,218,655 79,153,608 1,560,452	0.00% 1.81% 44.60% 0.88%	54 817,941 82,384,631 1,394,901	0.00% 0.45% 45.12% 0.76%	15,659 85,415,039 1,448,805	0.01% 44.53% 0.76%
Excise tax: Beer excise Fortified wine excise Unfortified wine excise	3,165,196 76,139,438 1,892,250 6,808,590	1.88% 45.30% 1.13% 4.05%	3,121,519 77,939,400 1,684,012 7,292,528	0.00% 1.80% 44.92% 0.97% 4.20%	560 3,218,655 79,153,608 1,560,452 7,404,304	0.00% 1.81% 44.60% 0.88% 4.17%	54 817,941 82,384,631 1,394,901 7,833,110	0.00% 0.45% 45.12% 0.76% 4.29%	15,659 85,415,039 1,448,805 8,504,894	
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584	1.88% 45.30% 1.13% 4.05% 43.85%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992	0.00% 1.80% 44.92% 0.97% 4.20% 44.30%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733	0.00% 1.81% 44.60% 0.88% 4.17% 44.53%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244	0.00% 0.45% 45.12% 0.76% 4.29% 45.09%	15,659 85,415,039 1,448,805 8,504,894 88,220,230	0.01% 44.53% 0.76% 4.43% 45.99%
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584 6,360,075	1.88% 45.30% 1.13% 4.05% 43.85% 3.78%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730	0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308	0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536	0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28%	15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887	
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584 6,360,075 164,906,937	1.88% 45.30% 1.13% 4.05% 43.85% 3.78% 98.12%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662	0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405	0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423	0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55%	15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855	
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less:	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584 6,360,075 164,906,937 168,072,133	1.88% 45.30% 1.13% 4.05% 43.85% 3.78% 98.12% 100.00%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181	0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20% 100.00%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405 177,473,060	0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19% 100.00%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364	0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00%	15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514	
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584 6,360,075 164,906,937	1.88% 45.30% 1.13% 4.05% 43.85% 3.78% 98.12%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662	0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405	0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423	0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55%	15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855	
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers:	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584 6,360,075 164,906,937 168,072,133 22,451,744	1.88% 45.30% 1.13% 4.05% 43.85% 3.78% 98.12% 100.00% 13.36%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181 23,210,614	0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20% 100.00% 13.38%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405 177,473,060 23,599,550	0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19% 100.00% 13.30%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364 24,424,343	0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00% 13.38%	15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514 25,236,935	
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers: DOACS transfer +	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584 6,360,075 164,906,937 168,072,133	1.88% 45.30% 1.13% 4.05% 43.85% 3.78% 98.12% 100.00%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181	0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20% 100.00%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405 177,473,060	0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19% 100.00%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364	0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00%	15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514	0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99% 100.00%
Excise tax: Beer excise Fortified wine excise Unfortified wine excise Liquor excise Liquor surcharge Total excise Total collections Less: Local distribution allocations Intergovernmental transfers:	3,165,196 76,139,438 1,892,250 6,808,590 73,706,584 6,360,075 164,906,937 168,072,133 22,451,744	1.88% 45.30% 1.13% 4.05% 43.85% 3.78% 98.12% 100.00% 13.36%	3,121,519 77,939,400 1,684,012 7,292,528 76,862,992 6,608,730 170,387,662 173,509,181 23,210,614	0.00% 1.80% 44.92% 0.97% 4.20% 44.30% 3.81% 98.20% 100.00% 13.38%	560 3,218,655 79,153,608 1,560,452 7,404,304 79,026,733 7,109,308 174,254,405 177,473,060 23,599,550	0.00% 1.81% 44.60% 0.88% 4.17% 44.53% 4.01% 98.19% 100.00% 13.30%	54 817,941 82,384,631 1,394,901 7,833,110 82,324,244 7,820,536 181,757,423 182,575,364 24,424,343	0.00% 0.45% 45.12% 0.76% 4.29% 45.09% 4.28% 99.55% 100.00% 13.38%	15,659 85,415,039 1,448,805 8,504,894 88,220,230 8,213,887 191,802,855 191,818,514 25,236,935	0.01% 44.53% 0.76% 4.43% 45.99% 4.28% 99.99% 100.00% 13.16%

					Fiscal Yea	r				
	2000-200	1	2001-2002		2002-200	3	2003-2004	4	2004-200	5
	Collection	%	Collection	%	Collection	%	Collection	%	Collection	%
	amount	of	amount	of	amount	of	amount	of	amount	of
Type of Tax	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
License tax:*										
Beer	1,046	0.00%	2,234	0.00%	799	0.00%	-	-	-	-
Wine	224	0.00%	1,770	0.00%	47	0.00%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	1,270	0.00%	4,004	0.00%	846	0.00%	-	-	-	-
Excise tax:										
Beer excise	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%	93,218,652	42.48%
Fortified wine excise	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%	1,038,294	0.47%
Unfortified wine excise	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%	11,843,907	5.40%
Liquor excise	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%	102,143,159	46.55%
Liquor surcharge	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%	11,193,190	5.10%
Total excise	198,965,206	100.00%	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%	219,437,203	100.00%
Total collections	198,966,476	100.00%	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%	219,437,203	100.00%
Less:										
Local distribution allocations	26,092,566	13.11%	-	-	27,408,926	13.80%	28,475,073	13.48%	29,778,545	13.57%
Intergovernmental transfers:	20,072,000	10.1170			27,100,20	10.00 /0	20,170,070	10.1070	2,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	10.0770
DOACS transfer +	175,000	0.09%	298,180	0.15%	350,000	0.18%	350,000	0.17%	350,000	0.16%
Special reserve fund	-	-	26,690,051	13.24%	-	-	-	-	-	-
Net collections to General Fund	172,698,910	86.80%	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%	189,308,658	86.27%

TABLE 12. - Continued

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. +DOACS transfer (G.S.105-113.81A):

Net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State [not to exceed \$350,000 annually (\$500,000 effective July 1, 2005)] are required to be credited to the Department of Agriculture and Consumer Services (Department of Commerce effective September 8, 2005) to be allocated to the North Carolina Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State; the amount of the allocation has been adjusted since the enactment of the transfer in 1987.

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 1988-89 fiscal year. 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 <u>May 1, 1999.</u> Amounts shown after this date for license tax collections are delayed payments or refunds. Collections exclude the following 20% collection fee amounts on overdue tax debts (G.S. 105-243.1): 2002-03: \$4,685; 2003-04: \$474; 2004-05: \$1,112

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 cabinet guest room permittee for resale.

Effective <u>February 1, 2002</u>, 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 <u>December 1, 2001</u>. Effective <u>October 1, 2005</u>, the 6% State rate increased to the combined general rate of 7%.

				Wine	Excise Tax							
	Forti	fied wine exc	ise tax		Unfort	ified wine exc	ise tax		Total		State	Transfer
	Fortified with	ne tax collect	ions		Unfortified w	vine tax collec	tions		wine		sales	to
	Total		Local	Tax	Total		Local	Tax	excise	Wine	tax rate	Agriculture
	net	State	share	rate:	net	State	share	rate:	tax	license	in effect	[effective
	collections	share	reserve	See	collections	share	reserve	See	collections	collections	for period	8/1/1987]
Fiscal year	[\$]	[\$]	[\$]	below	[\$]	[\$]	[\$]	below	[\$]	[\$]	[%]	[\$]
1990-91	2,465,687	2,465,687	-	\$.24/L	6,260,218	6,260,218	-	\$.21/L	8,725,905	447,339	3	67,613
1991-92	2,283,027	2,283,027	-	"	5,739,541	5,739,541	-	"	8,022,568	1,270,889	4	80,107
1992-93	2,090,872	2,090,872	-	"	5,462,170	5,462,170	-	"	7,553,042	1,471,315		80,825
1993-94	1,894,108	1,894,108	-	"	5,692,364	5,692,364	-	"	7,586,472	1,526,014		93,735
1994-95	1,879,918	1,879,918	-	"	6,050,087	6,050,087	-	"	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
2003-04	1,257,801	979,784	278,018	"	11,241,818	4,718,315	6,523,503	"	12,499,620	-		350,000
2004-05	1,038,294	799,487	238,807	"	11,843,907	4,778,560	7,065,347	"	12,882,202	-	"	350,000

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES [G.S. 105 ARTICLE 2C.]

Detail may not add to totals due to rounding. State license taxes were repealed effective <u>May 1, 1999</u>. Collections after this date are delayed payments. 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 and Consumer Services.

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 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.

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.

Fortified/unfortified wine definitions effective October 1, 2004:

Fortified wine is wine having an alcoholic content of more than 16% with a maximum content of 24%; under prior law, wine was considered to be fortified if any amount of brandy had been added.

Unfortified wine can have brandy added to it as long as the final product does not have alcoholic content of more than 16%; under prior law, unfortified wine could not have any brandy added.

Alcoholic beverage discount:

Effective for reporting periods beginning on or after <u>August 1, 2004</u>, G.S. 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after <u>August 1, 2003</u>.]

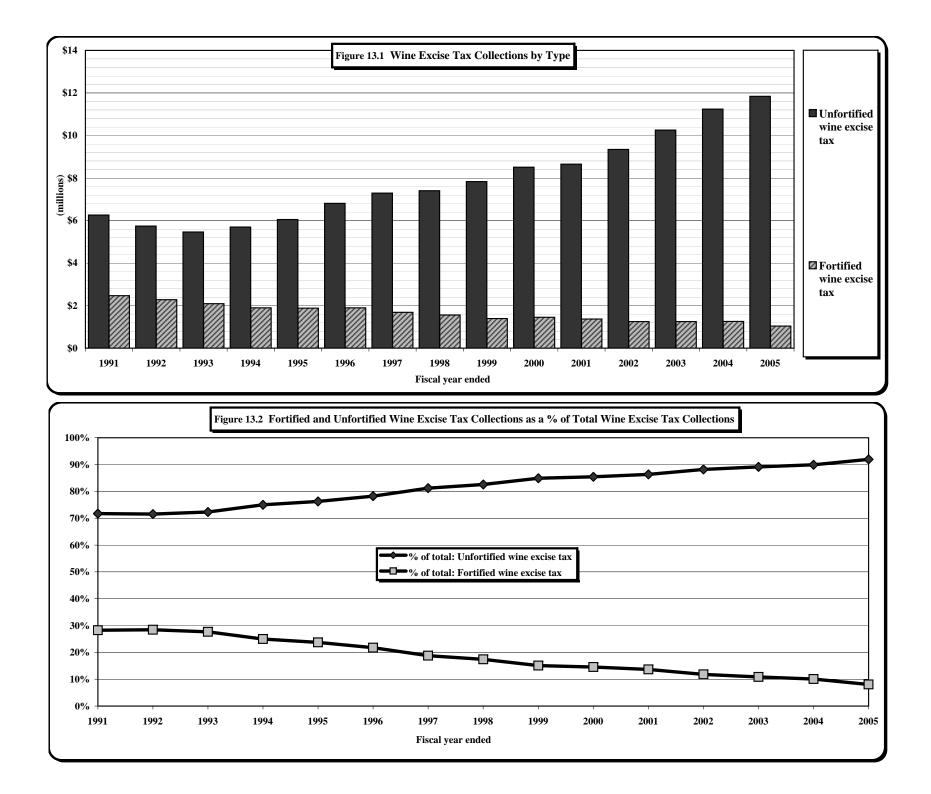


TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES AND LIQUOR SURCHARGE TAX

			G.S. 105 AKTIC	LE 2C.; G.S. 18B]				
	Be	er Excise Tax			Spirituous			
	Rate: \$.53177 per gallon	1		liquor	Spirituous		Liquor
	Total		Local	Beer	excise	liquor	Other	surcharge
	net	State	share	license	tax	excise	license	tax
	collections	share	reserve	collections	collections	rate	collections	collections
Fiscal year	[\$]	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]
1990-91	69,244,265	69,244,265	-	337,878	72,072,171	28%	710	2,992,684
1991-92	69,632,297	69,632,297	-	1,369,492	72,735,145	"	641	5,124,896
1992-93	70,817,204	70,817,204	-	1,613,603	72,134,448	"	1,128	5,632,547
1993-94	73,692,743	73,692,743	-	1,667,639	70,971,766	"	776	5,781,942
1994-95	74,760,038	74,760,038	-	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
2003-04	93,474,008	71,800,456	21,673,552	-	95,129,952	"	-	10,114,003
2004-05	93,218,652	70,744,261	22,474,391	-	102,143,159	"	-	11,193,190

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 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 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.

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

Alcoholic beverage discount:

Effective for reporting periods beginning on or after <u>August 1, 2004</u>, G.S. 105-113.85 was reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly alcoholic beverage tax report and timely pay the tax due. The discount is 2%. [The discount under prior law was 4% and had been repealed effective for reporting periods beginning on or after <u>August 1, 2003</u>.]

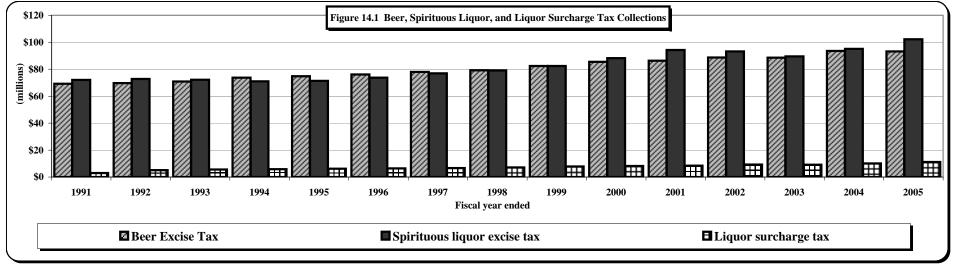


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS [G.S. 105 ARTICLE 2D.]

			וי	3.5. 105 ARTIC	LE 2D.]			
				Di	istributions	and Transfers		
			Net		Collection	State & Local	General	Net
	Gross		collections		fees on	Law	Fund	collections
	tax		before	Administrative	overdue	Enforcement	non-tax	after
Fiscal	collections	Refunds	transfers	costs	tax debts	Agencies	revenue	transfers
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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)
2003-04	8,468,185	279,351	8,188,835	230,033	288,232	5,556,584	1,701,441	412,545
2004-05	9,349,534	261,945	9,087,588	193,980	299,208	6,741,211	2,526,223	(673,034)

[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:

Unauthorized substance tax rates and pases: 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. Minimum Quantity Before Tax is Due

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 other 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 not 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 not 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.

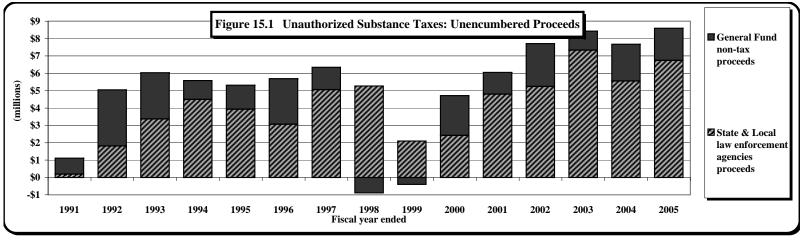


TABLE 16. FRANCHISE TAX COLLECTIONS [G.S. 105 ARTICLE 3.]

							լե	.5. 105 AK110	_LE 3.]					_			
								Fra	nchise Tax Ne	t Collectior	ns Before &	After Deduct	tions				
]	Franchise Ta	x Gross Coll	ections				(-)	(-)	(-)	(-)	(=)				
		Т	axpayer Ty	pe				Net			Collection	Inter-	Net				
		Utilit	ies		Other			collections			fees	govern-	collections	Y	'ear-over-y	ear % ch	ange
					[Business	Total		before		Admin-	on	mental/	to				Amount
			Water		Corporations,	gross		transfers/	Municipal	istrative	overdue	inter-fund	General	Gross		Net	to
Fiscal	Power	Gas	& Sewer	Telephone	Burial Assns.]	collections	Refunds	deductions	share	costs	tax debts	transfers	Fund	collec-		collec-	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	Refunds	tions	Fund
1990-91	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	83,376	64,986,530	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%
2003-04.	251,948,379	-	2,088,287	372,744	327,828,064	582,237,474	9,460,029	572,777,445	127,251,328	77,594	154,037	-	445,294,486	4.04%	40.19%	3.60%	3.77%
2004-05	264,720,551	-	2,167,437	-	370,157,694	637,045,682	7,255,355	629,790,327	130,939,863	76,314	92,760	-	498,681,391	9.41%	-23.31%	9.95%	11.99%
Detail ma	Detail may not add to totals due to rounding.																
Franchise	Franchise tax rates and bases:																
Uti	lity franchise (tax:	<u>Rate</u>		Base												
	Power		3.22%		Gross receipt	s derived from	furnishing p	ower, electric	ity, electric lig	hts, or cur	rent.						

Utility franchise tax:	Rate	Base
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% (7% effective October 1, 2005).
Business corporations:	\$1.50 per \$1,000 of the	Three alternate bases:
_	largest of 3 alternate	(1) capital stock, surplus & undivided profits apportioned to NC.
	bases;	(2) 55% of the appraised value of real & tangible property in NC.
	(minimum tax, \$35)	(3) investment in tangible property in NC.
Mutual burial associations:	\$25-\$50 flat tax	Based on membership

<u>1990-91</u>

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. Municipal share amounts reflect actual payments to municipalities during the fiscal year indicated.

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. 2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include \$22,859,455 attributable to this program.

		[G.S. 105 ARTICL	E 3.;ARTICLE 5.]	X X X				
					icipal shares [base	ed on July-June collection	-	
			Franch			Sales tax	Excis	
	-		Net	Municipal	Net	Municipal	Net	Municipal
	Rate		collections++	share	collections	share	collections	share
Collections source	[%]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Power	3.22	Gross receipts derived from furnishing power, electricity, electric	264,720,551	129,986,694				
		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.]						
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%)			244,034,570	[State retains proceeds]		
		and to manufacturers (taxed at 2.83% or .17% depending on previous year's			[reflects	-		
		megawatt-hour usage)* are subject to a 3% rate.			3%,2.83%, .17%			
		*Effective until October 1, 2004: Effective October 1, 2004: sales of			rates]	i		
		Previous year's megawatt-hours electricity to manufacturers (except			-			
		received Rate aluminum smelting facilities) are subject						
		900,000 or less 2.83% to a 2.83% rate; sales of electricity to an						
		over 900,000 0.17% aluminum smelting facility are subject						
		to a 0.17% rate. [Quantity not a factor]						
		Special rates only apply to electricity used in <i>manufacturing</i> operations.						
Piped natural gas	*	The piped natural gas excise tax is in lieu of a sales and use tax and a					60 558 013	25,760,237
i ipeu naturui gus		percentage gross receipts tax.					00,220,012	20,700,207
		*Tax rate is based on monthly therm volumes received by the enduser of						
		the gas:						
		Therm volume Rate						
		first 200 \$.047						
		201-15,000 .035						
		15,001-60,000 .024						
		60.001-500.000 .015						
		over 500,000 .003						
		[A municipality receives an amount equal to 1/2 of the tax attributable						
Telecommunications +	6	to the municipality.] Gross receipts from providing telephone service are subject to a 6% State			364.322.054	56 041 415		
	6)-)	56,041,415		
[effective 1/1/02]		sales and use tax. Services include local, interstate, intrastate, toll, private			[computed]			
		telecommunications, and mobile telecommunications services.						
		[An amount equal to 18.26% of net collections less a "freeze deduction"						
Water	-	adjustment is allocated to eligible municipalities based on a formula.]	2 1 (7 4 2 7	[64-4		1		
water	4	Gross receipts from owning or operating a water system regulated by the	2,167,437	[State retains proceeds]				
Samana aa	6	NC Utilities Commission.	[included in meter]	[Etata notaina nuocooda]				
Sewerage	0	Gross receipts from owning or operating a public sewerage system.		[State retains proceeds]				
General business franchise	Ť	*Rate is \$1.50 per \$1,000 of the largest	362,809,579	[State retains proceeds]				
tax assessed on domestic		of three alternate bases:					1	
and foreign corporations		(1) capital stock, surplus & undivided				i	1	
		profits apportioned to NC.					1	
		(2) 55% of the appraised value of real &						
		tangible property in NC.						
		(3) Investment in tangible property in NC.					1	
	de de	[minimum tax, \$35]						
Mutual burial associations	**			[State retains proceeds]	(00.25((24			
		Totals	629,697,567	129,986,694	608,356,624	56,041,415	60,558,013	25,760,237

TABLE 17. PUBLIC UTILITY FRANCHISE TAX AND SALES TAX NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2004-2005 [G.S. 105 ARTICLE 3.;ARTICLE 5.]

Note: General business franchise tax collection amount excludes collection fees of \$92,760 on overdue tax debts (G.S. 105-243.1).

+Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications will increase from 6% to the combined general rate of 7%; voice mail services will become taxable as part of telecommunications services. The percentage of net collections allocated to eligible municipalities will be reduced from 18.26% to 18.06% effective for the net proceeds of the sales tax imposed on telecommunications service collected during calendar quarters that begin on or after January 1, 2006; the distribution made in June 2006 will be the first distribution to reflect the 18.06 percentage.

++Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include \$22,859,455 attributable to the Voluntary Compliance Program.

	[0	5.S. 113A Al	RTICLE 12]	
		Collection	Forest		
		fees on	Develop-	Year-over-	year change
	Net	overdue	ment	Net coll	ections
	collections	tax debts	Fund	Amount	%
Fiscal year	[\$]	[\$]	[\$]	[\$]	change
1990-91	1,648,193	-	1,648,193	108,351	7.04%
1991-92	1,621,036	-	1,621,036	(27,157)	-1.65%
1992-93	1,735,073	-	1,735,073	114,037	7.03%
1993-94	1,862,923	-	1,862,923	127,850	7.37%
1994-95	1,919,469	-	1,919,469	56,546	3.04%
1995-96	1,868,680	-	1,868,680	(50,789)	-2.65%
1996-97	1,969,559	-	1,969,559	100,879	5.40%
1997-98	2,100,163	-	2,100,163	130,604	6.63%
1998-99	1,999,452	-	1,999,452	(100,711)	-4.80%
1999-00	1,936,867	-	1,936,867	(62,585)	-3.13%
2000-01	2,047,310	-	2,047,310	110,443	5.70%
2001-02	1,888,634	-	1,888,634	(158,676)	-7.75%
2002-03	1,857,902	-	1,857,902	(30,732)	-1.63%
2003-04	1,894,299	-	1,894,299	36,398	1.96%
2004-05	1,932,988	746	1,932,242	38,689	2.04%

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS

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.

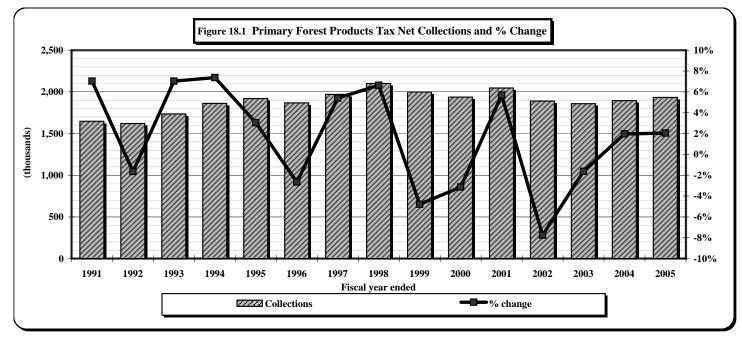


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
[G.S. 113A ARTICLE 12.]

	Softwood	sawtimber	Hardwoo	d sawtimber	Softwoo	od pulpwood	Hardwo	ood pulpwood	
		Computed		Computed					
		tax		tax		Computed		Computed	Total
		due		due		tax		tax	computed
	Number	[\$.50 per	Number	[\$.40 per	Number	due	Number	due	tax
Quarter ended	of	1,000 board ft.]	of	1,000 board ft.]	of	[\$.20 per cord]	of	[\$.12 per cord]	due
	board feet	[\$]	board feet	[\$]	cords	[\$]	cords	[\$]	[\$]
Fiscal year 2000-01									
September 30, 2000	411,177,593	205,589	159,569,581		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		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
T: 1 2002.04									
Fiscal year 2003-04	415 150 (88	205 554	1 4 4 0 5 8 2 8 1		F 11 020	1 42 200	412.044	40.500	458 455
September 30, 2003	415,152,677		144,057,371	57,623	711,939	142,388	413,064	/	457,155
December 31, 2003	465,123,344		144,904,004	57,962	773,472	154,694	465,553	55,866	501,084
March 31, 2004	458,010,656	,	167,154,031	66,862	829,915	165,983	446,896	· · · · ·	515,477
June 30, 2004	478,432,425		157,161,751	62,865	701,484	140,297	472,005		499,018
Total	1,816,719,102	908,360	613,277,157	245,311	3,016,810	603,362	1,797,518	215,702	1,972,735
Fiscal year 2004-05									1
September 30, 2004	449,307,616	224.654	151,585,714	60,634	581,833	116,367	429,933	51,592	453,247
December 31, 2004	442,588,100	,	131,383,714	· · · · ·	732,487	146,497	440,621	52,875	475,741
March 31, 2005	454,926,673		164,007,571	65,603	685,843	137,169	462,369	55,484	485,719
June 30, 2005	457,306,034		146,857,118	58,743	689,262	137,852	454,666		479,808
Total			600,138,519		2,689,425	537,885	1,787,589		1,894,515
10141	1,004,120,423	202,004	000,130,319	240,035	2,007,423	551,005	1,707,309	41 4 ,311	1,074,515

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 20. 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

		1	FOR '	THOSE STA	TES LEVY	ING A CO	ORPOR	ATE INCOM			002.04				
	64.44			Com	oto incom-	tor				Collections 2		aalaa 4a*		Total tar	llooticma
	State corporate income tax			Corpor	ate income % of	tax		Individua	l income ta % of	X	Genera	sales tax* % of		Total tax col [all sour	
	rates and brackets		Pop-		total				total			total	-		ces
	for 2005 income year		ulation		state tax	Per ca	aita		state tax	Per		state tax	Per		Per
	-as of January 1, 2005-		7/1/2004	Amount	collec-	Amount	ла	Amount	collec-	capita	Amount	collec-	capita	Amount	capita
State	[apportionment formula]	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]	tions	[\$]	[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
Alabama	6.5%	rate applicable to banks;	4,530	292,051	4.16%	64.47	33	2,243,537		495.26	1,892,560		417.78	7,018,242	
mabanna	[3-factor]	federal deductibility	4,550	272,031	4.1070	04.47	55	2,243,357	51.5770	475.20	1,072,500	20.7770	41/./0	7,010,242	1,547.20
Alaska	1%>\$0; 2%>\$10K;	rates applicable to banks	655	339,564	26.36%	518.42	1	-	-	-	-	-	-	1,288,164	1,966.66
	3%>\$20K; 4%>\$30K;														
	5%>\$40K; 6%>\$50K;														
	7%>\$60K; 8%>\$70K;														
	9%>\$80K; 9.4%>\$90K														
	[3-factor]														
Arizona	6.968%	rate applicable to banks;	5,744	525,650	5.47%	91.51	22	2,315,865	24.11%	403.18	4,719,642	49.13%	821.66	9,606,318	1,672.41
		minimum tax: \$50													
	tor with double wtd. sales factor														
Arkansas	1%>\$0; 2%>\$3K;	rates applicable to banks;	2,753	181,830	3.26%	66.05	32	1,685,585	30.20%	612.27	2,149,527	38.52%	780.79	5,580,678	2,027.13
	3%>\$6K; 5%>\$11K;	for net incomes exceeding													
	6%>\$25K; 6.5%>\$100K	\$100K, 6.5% of entire net													
[2 for	tor with double wtd. sales factor	income													
California	8.84%	10.84% rate applicable to banks;	35,894	6,925,916	8.08%	192.95	6	36,398,983	42.46%	1,014.07	26,506,911	30.92%	738.48	85,721,483	2 388 18
Camorina	0.04 /0	minimum tax: \$800;	55,074	0,723,710	0.00 /0	172.75	U	50,570,705	72.70 /0	1,014.07	20,500,911	30.7270	/30.40	03,721,403	2,300.10
		S-Corporations: 1.5%													
		S-Corporations banks: 3.5%													
[3-fac	tor with double wtd. sales factor	•													
Colorado	4.63%	rate applicable to banks	4,601	239,591	3.40%	52.07	41	3,413,891	48.41%	741.99	1,909,246	27.08%	414.96	7,051,457	1,532.59
[3-fac	tor or 2-factor of revenue and pr	roperty]				1 1 1			1 1 1						
Connecticut	7.5%	rate applicable to banks	3,504	379,822	3.69%	108.40	13	4,319,546	41.97%	1,232.75	3,127,221	30.39%	892.47	10,291,289	2,937.01
-	tor with double wtd. sales factor														
	the sale/use of tpp or rp; 1-factor	r gross receipts													
	ila for other income]														
Delaware	8.7%	banks: marginal rate decreases	830	217,768	9.17%	262.37	3	781,212	32.89%	941.22	-	-	-	2,375,482	2,862.03
		from 8.7% to 1.7% over 4													
		brackets ranging from													
		\$20 to \$650 million in taxable													
	[3-factor]	income; building and loan associations taxed at 8.7%													
Florida	5.5% or 3.3% alternative	rate applicable to banks	17,397	1,345,780	4.37%	77.36	28	_	-	-	17,355,404	56.41%	997.61	30,767,561	1 768 56
Tiorida	minimum tax; allowable	face applicable to ballks	11,557	1,545,700	4.5770	77.50	20	-	_	_	17,555,404	50.4170	<i>))</i> /.01	50,707,501	1,700.20
	exemption of \$5,000														
I	3-factor with double wtd. sales fa	actor]													
Georgia	6%	rate applicable to banks	8,829	494,701	3.40%	56.03	39	6,830,486	46.88%	773.64	4,921,337	33.78%	557.41	14,570,573	1,650.31
[3-factor with double wtd. sales fa		· ·	ŕ										· ·	, í
Hawaii	4.4%>\$0; 5.4%>\$25K;	7.92% rate applicable to banks;	1,263	58,119	1.51%	46.02	43	1,169,205	30.38%	925.74	1,900,377	49.37%	1,504.65	3,849,135	3,047.61
	6.4%>\$100K	capital gains taxed at 4%;													
		alternative tax of 0.5% of													
	[3-factor]	gross annual sales													
Idaho	7.6%	rate applicable to banks;	1,393	103,784	3.92%	74.50	29	907,795	34.29%	651.68	1,036,924	39.16%	744.38	2,647,790	1,900.78
		minimum tax: \$20; additional													
		tax of \$10 imposed per return			l										
1	3-factor with double wtd. sales fa	actor]			1										

 TABLE 20.-Continued

					1112	LE 20C	Jintinue		State Ter (Collections 2	003.04				
	State			Corpor	ate income	tax			l income ta			sales tax*		Total tax co	llections
	corporate income tax			Corpor	% of	ua		muittuuu	% of	A	General	% of		[all sour	
	rates and brackets		Pop-		total				total			total	ľ	L	
	for 2005 income year		ulation		state tax	Per ca	pita		state tax	Per		state tax	Per		Per
	-as of January 1, 2005-		7/1/2004	Amount	collec-	Amount		Amount	collec-	capita	Amount	collec-	capita	Amount	capita
State	[apportionment formula]	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]	tions	[\$]	[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
Illinois	4.8% plus a 2.5%	rate applicable to banks	12,714	2,068,574		162.70		8,139,558		640.20	6,922,587		544.49	25,490,593	
	personal property replaceme	••	,	,,				-, -, -,			-, , ,			- , - ,	,
	[1-factor sales]														
Indiana	8.5%	rate applicable to banks	6,238	644,787	5.39%	103.36	15	3,807,861	31.85%	610.43	4,759,445	39.80%	762.98	11,957,470	1,916.88
[3-factor with double wtd. sales fa	actor]													
Iowa	6%>\$0; 8%>\$25K;	5% rate applicable to banks;	2,954	89,826	1.75%	30.41	46	1,958,697	38.16%	663.07	1,617,505	31.51%	547.56	5,133,126	1,737.69
	10%>\$100K; 12%>\$250K	7.2% alternative minimum rate;													
	[1-factor sales]	50% federal deductibility													
Kansas	4% plus a surtax of 3.35%	banks: 2.25% plus a surtax of	2,736	166,609	3.15%	60.90	36	1,915,530	36.25%	700.12	1,932,927	36.58%	706.48	5,283,676	1,931.17
	for taxable income > \$50K	2.125% for taxable													
	[3-factor]	income > \$25K													
Kentucky	4%>\$0; 5%>\$50K;	rates applicable to banks	4,146	381,538	4.51%	92.03	21	2,819,393	33.31%	680.03	2,466,033	29.14%	594.80	8,463,400	2,041.34
	7%>\$100K;														
	3-factor with double wtd. sales fa														
Louisiana	4%>\$0; 5%>\$25K;	rates applicable to banks;	4,516	236,745	2.95%	52.42	40	2,187,050	27.25%	484.29	2,680,716	33.40%	593.60	8,025,507	1,777.13
	6%>\$50K; 7%>\$100K;	federal deductibility													
	8%>\$200K														
	3-factor with double wtd. sales fa														
Maine	3.5%>\$0; 7.93%>\$25K;	1% rate applicable to banks	1,317	111,616	3.85%	84.75	24	1,160,028	40.05%	880.81	917,248	31.66%	696.47	2,896,759	2,199.51
	8.33%>\$75K; 8.93%>\$250K														
	or a 27% tax on federal alter	rnative													
_	minimum taxable income	_													
	3-factor with double wtd. sales fa	-							10.0 (0)	0.40.50					
Maryland	7%	rate applicable to banks	5,558	447,487	3.63%	80.51	26	5,277,844	42.86%	949.59	2,945,060	23.91%	529.88	12,314,799	2,215.69
-	tor with double wtd. sales factor;														
Massachuset	facturers use 1-factor sales form tts 9.5%	10.5% rate applicable to banks;	6,417	1,301,076	7.79%	202.75	5	8,830,334	52 000/	1,376.08	3,743,204	22.42%	583.33	16,698,723	2 602 26
Massachuse	us 9.5%	10.5% rate applicable to banks; 10.91% rate applicable to	0,417	1,301,076	1.19%	202.75	э	8,830,334	52.00%	1,570.08	5,745,204	22,42%	565.55	10,098,725	2,002.20
		savings & loan associations													
rotoci	include a 14% surtax, as does the														
	ditional tax of \$7/\$1,000 on taxat	8													
	t worth allocable to state, for int														
	rations); minimim tax: \$456	angible property													
-	3-factor with double wtd. sales fa	actor													
Michigan	1.9%>\$45K		10,113	1,841,010	7.65%	182.04	7	6,576,065	27.33%	650.26	7,894,458	32.81%	780.62	24,061,065	2.379.22
-	fied VAT:		,	_,,				-,			.,,			,,	
	Business Tax (SBT) applies to g	ross receipts: must													
0	th gross receipts >\$250K. \$45K	1 /													
	vill continue to be reduced by 0.1														
	rate of 2.3% until the SBT tax is														
	ver 23 years unless the State's Bu														1
	balance for a fiscal year falls bel	-													
	or: 90-5-5 (sales-payroll-property														
Minnesota	9.8%	rates applicable to banks	5,101	637,183	4.32%	124.91	10	5,709,584	38.75%	1,119.31	4,066,790	27.60%	797.25	14,734,921	2,888.63
plus a	5.8% tax on any alternative min	imum taxable income						-			-				
	he base tax														•

 TABLE 20.-Continued

					IAD	LE 20Co	Jinnue		State Tay (Collections 2	003-04				
	State		-	Corpor	ate income	tax			l income ta			sales tax*		Total tax co	llections
	corporate income tax			Corport	% of				% of		Guilding	% of		[all sour	
	rates and brackets		Pop-		total				total			total		[un bou	
	for 2005 income year		ulation		state tax	Per ca	pita		state tax	Per		state tax	Per		Per
	-as of January 1, 2005-		7/1/2004	Amount	collec-	Amount		Amount	collec-	capita	Amount	collec-	capita	Amount	capita
State	[apportionment formula]	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]	tions	[\$]	[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
Mississippi	3%>\$0; 4%>\$5K;	rates applicable to banks;	2,903	243,846				1,061,704		365.73	2,482,908		855.29	5,124,730	
	5%>\$10K	franchise tax of \$2.50/\$1,000	,	- /				,,-			, - ,			., ,	,
	- / +	with minimum tax: \$25													Ì
[1-factor	r sales formula for retailers, wh														
-	companies, lessors; 3-factor for	· · · · · · · · · · · · · · · · · · ·													İ
	t wholesale; 3-factor formula w														
-	or manufacturers selling at reta														
Missouri	6.25%	7% rate applicable to banks;	5,755	224,366	2.46%	38.99	44	3,720,749	40.80%	646.52	2,950,055	32.35%	512.61	9,119,664	1.584.65
112000001		50% of federal tax deductible	0,100	,000		00055		0,120,115	1010070	0.000	2,200,000	02100 / 0	012001	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1,001.00
Montana	6.75%	rates applicable to banks	927	67,723	4.17%	73.06	30	605.582	37.25%	653.27	-		-	1.625.692	1,753.71
	corporations filing under a wa			,										_,	_,
	um tax: \$50; minimum tax for	8													İ
	ations: \$10														
corport	[3-factor]														
Nebraska	5.58%>\$0; 7.81%>\$50K	rates applicable to banks	1,747	167,429	4.60%	95.84	19	1,242,603	34.14%	711.28	1,524,591	41.89%	872.69	3,639,811	2.083.46
1.0010010	[1-factor sales]	Tutos applicable to ballis	-,,	107,125		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		1,2 12,000	0.111/0		1,02 .,03 1		0.2005	0,000,011	_,0000110
New	8.5%>\$50K	rates applicable to banks	1,300	407,603	20.33%	313.54	2	54.769	2.73%	42.13	-		-	2,005,389	1.542.61
Hampshire	9.25%>\$150K	ruces apprecisie to builds	1,000	107,000	2010070	010.01	-	21,705	2.7070	12.10				2,000,000	1,012.01
-	porate taxes: BPT and BET														
	8.5% on gross income over \$50)K: BET is either 0.75%													
	ss income over \$150K, or 0.75%														
0	it, including dividends and inte	-													ļ
-	the top rate to which a corpora	, , , ,													l
	-factor with double wtd. sales f														
New Jersey	6.5%>\$0; 7.5%>\$50K;	rates applicable to banks;	8,699	1,896,998	9.04%	218.07	4	7,400,733	35.27%	850.76	6,261,700	29.84%	719.82	20,981,428	2.411.94
rien derbeg	9.0%>\$100K	minimum tax: \$500	0,055	1,05 0,550	,,		-	.,	0012770	000110	0,202,700		. 1910-	20,501,120	
alternat	tive minimum assessment base														
	if greater than corporate fran	· ·													
	S corporations in phase out thr														
	-factor with double wtd. sales f	8													ļ
New Mexico	4.8%>\$0; 6.4%>\$500K;	rates applicable to banks	1,903	138,196	3.45%	72.62	31	1,007,248	25.17%	529.29	1,443,300	36.07%	758.43	4.001.780	2,102.88
	7.6%>\$1million		_,					_,,			_, ,			-,,	_,
[3-facto	or; certain manufacturers may	elect to													1
-	e weight the sales factor]														
New York	7.5% or 1.78 mills/\$1 of cap	ital (up to \$350K); or	19,227	2,044,504	4.46%	106.34	14	24,647,225	53.78%	1,281.91	10,050,291	21.93%	522.72	45,833,652	2.383.82
	alternative minimum tax; or a			,. ,				,- , -		,	- , , - , - , - , - , - , - , - , -				,
	ing on payroll size if any of the														
-	nputed on net income; small co	8													Ì
	K are subject to lower rates of	•													
	nal tax of 0.9 mills/\$1 of subsid	,													1
	d on corporations; for banks,														1
-	3% of alternative net income,														
	ble assets, or a minimum tax of	-													
	actor with double wtd. receipts														1
North Carolin		rate applicable to banks	8,541	837,085	4.97%	98.01	18	7,510,978	44.61%	879.40	4,351,823	25.85%	509.52	16,836,456	1,971.25
	-factor with double wtd. sales f		-,1	,				,,			,,			- , , - 20	,
	1 2.6%>\$0; 4.1%>\$3K;	7% rate applicable to banks	634	49,807	4.05%	78.56	27	213.982	17.41%	337.51	367,304	29.89%	579.34	1,228,890	1,938.31
	5.6%>\$8K; 6.4%>\$20K;	plus 2% surtax rate;		,507				,0_			,20			_,,0,0	-,
	. , . ,	• /							!						1
	7%>\$30K	minimum tax: \$50;					i I		i i			i i			i i

TABLE 20.-Continued

					IAD	LE 20CO	Jittillue		State Tax (Collections 2	2003-04				
	State			Corpor	ate income	tax	1		l income ta			sales tax*		Total tax co	llections
	corporate income tax				% of				% of			% of		[all sour	
	rates and brackets		Pop-		total				total			total		[un bou	
	for 2005 income year		ulation		state tax	Per ca	nita		state tax	Per		state tax	Per		Per
	-as of January 1, 2005-		7/1/2004	Amount	collec-	Amount	5114	Amount	collec-	capita	Amount	collec-	capita	Amount	capita
State	[apportionment formula]	Special rates or notes	[1,000s]	[\$1,000s]	tions	[\$]	Rank	[\$1,000s]	tions	[\$]	[\$1,000s]	tions	[\$]	[\$1,000s]	[\$]
Ohio	5.1%>\$0: 8.5%>\$50K	financial institutions, 0.015	11,459	1,060,594				8.705.161		759.68	7,881,510		687.80	22,475,528	
Ollio	5.1 /0/40, 0.5 /0/450K	times value of stock;	11,437	1,000,574	4. 72/0	12.50	20	0,703,101	30.7370	757.00	7,001,010	35.07 /0	007.00	22,473,320	1,701.
		minimum tax: \$50													
		·													
	al litter tax is imposed equal t														
	taxable income, 0.22% on inco	·													
	net worth; a \$50 to \$1K minin	/													
dependi	ng on worldwide gross receipt	8													
-	factor with triple wtd. sales fa	4													
Oklahoma	6%	rate applicable to banks	3,524	133,309	2.07%	37.83	45	2,319,123	36.09%	658.09	1,594,246	24.81%	452.40	6,426,713	1,823.
-	r; corporations meeting invest														
allowed	to double weight the sales fact	4							<u> </u>						
Oregon	6.6%	rate applicable to banks;	3,595	320,065	5.24%	89.03	23	4,270,740	69.98%	1,187.97	-	-	-	6,103,071	1,697.
		minimum tax: \$10													
	80-10-10 (sales-payroll-prope														
Pennsylvania	9.99%	rate applicable to banks	12,406	1,677,998	6.62%	135.26	9	7,323,364	28.89%	590.31	7,773,131	30.67%	626.56	25,346,869	2,043.
[3-:	factor with triple wtd. sales fa	ctor]													
Rhode	9%	rate applicable to banks;	1,081	69,479	2.88%	64.27	34	899,939	37.36%	832.51	804,647	33.40%	744.35	2,408,861	2,228.
Island	minimum tax: \$250	alternative tax is \$2.50/\$10K of													
	[3-factor]	capital stock (\$100 minimum tax)													
South	5%	4.5% rate applicable to banks;	4,198	196,510	2.89%	46.81	42	2,438,712	35.84%	580.92	2,726,657	40.08%	649.51	6,803,568	1,620.
Carolina		6% rate applicable to savings													
		& loans													
[3-factor	r with double wtd. sales factor	for manufacturers													
or dealer	rs in tpp; others subject to 1-fa	actor gross receipts formula]										i i			
South Dakota	[applies to banks only]	6%-0.25% on a bank's net income	771	47,108	4.43%	61.10	35	-	-	-	586,389	55.18%	760.56	1,062,722	1,378.
	no state income tax	minimum tax: \$500 per location													
Tennessee	6.5%	rate applicable to banks	5,901	694,798	7.29%	117.74	12	146,851	1.54%	24.89	5,845,206	61.30%	990.54	9,536,031	1,616.
	factor with double wtd. sales fa	actor]													
Utah	5%	rate applicable to banks;	2,389	145,005	3.46%	60.70	37	1,692,277	40.40%	708.36	1,556,332	37.15%	651.46	4,189,172	1,753.
	[3-factor]	minimum tax: \$100													
Vermont	7%>\$0; 8.1%>\$10K;	rates applicable to banks;	621	62,228	3.52%	100.21	16	429,817	24.33%	692.14	256,958	14.54%	413.78	1,766,719	2,844.
	9.2%>\$25K; 9.75%>\$250K	minimum tax: \$250													
	[3-factor]														
Virginia	6%	rate applicable to banks; state	7,460	422,119	2.97%	56.58	38	7,422,071	52.15%	994.92	2,977,401	20.92%	399.12	14,233,065	1,907.
		and national banks subject to													
		the franchise tax on net capital													
		are exempt from the income tax													
	factor with double wtd. sales fa								<u> </u>						
West Virginia	9%	rate applicable to banks	1,815	181,515	4.84%	100.01	17	1,068,212	28.49%	588.55	1,021,365	27.24%	562.74	3,749,013	2,065.
	factor with double wtd. sales fa														
Wisconsin	7.9%	rate applicable to banks	5,509	681,990	5.44%	123.80	11	5,051,612	40.31%	916.97	3,899,395	31.12%	707.82	12,531,098	2,274.
[3-f	factor with double wtd. sales fa	nctor]													
Total 46 states			261,566	30,801,302	5.67% ^a	117.76 ^a	- 1	197,681,501	36.41% ^a	755.76 ^a	171,820,331	31.65% ^a	656.89 ^a	542,858,133	2,075.4
	6 11 4 64.50/ 6		, .	, . ,. ,=				, ,			,			, ,	

Texas imposes a franchise tax of 4.5% of earned surplus or 2.5 mills of net worth. Nevada, Washington, and Wyoming do not levy state corporate income taxes.

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2004, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004.: Tax Foundation; Federation of Tax Administrators; Commerce Clearing House

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.

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$14,500,116 retained by state to pay for the costs of collecting and distributing local sales taxes.

^aWeighted average computations based on tax collection totals and population for 46 states levying a corporation income tax.

TABLE 21. CORPORATION INCOME TAX COLLECTIONS

						[G.2	5. 105 ARTICI	LE 4, PART I]								
						Corporate Inc	ome Tax Net C	ollections Bei	fore & After 1	Reimbursemen	ts, Transfers						
	Corpor	ate Income Ta	ĸ			State aid/re	imbursements	paid to		Intergovernme	ental						
	Gross	Collections				local gov	ernments to re	place		and							
	by	у Туре				revenue lo	st due to law c	hanges	i	inter-fund trai	sfers						
	•	••			Net	(-)	(-)	(-)	(-)	(-)	(-)	(-)	(=)				
					collections	. ,			Public	Critical	.,	Collec-	Net	Yea	ar-over-vea	ır % change	e
					before		Homestead		School	School		tion	collections	Income	ľ.	Net	
			Total		state aid/	Exclusion	Exemption	Food	Building	Facility		fees on	to	tax		collec-	Amount
	Type of pay	vment	gross		transfer	of	for elderly/	stamp	Capital	Needs		overdue	General	gross	Income	tions	to
Fiscal	Estimated	Final	collections	Refunds	deductions	inventories	disabled	purchases	Fund	Fund	Other	tax debts	Fund	collec-	tax	before	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	tions	refunds	transfers	Fund
1990-91	452.879.093	121.418.040	574.297.133	72,836,700	501.460.433	[+] -	[+] -	[¢] -	[¢] -	[Ψ] -		[Ψ] -	501.460.433	-18.20%	-16.68%	-18.42%	
1991-92.	572,135,598	, .,	708,533,987	64,669,141	643,864,846	-	-	-	27,669,428	10.000.000	-	-	606.195.418	23.37%	-11.21%	28.40%	
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	· · ·	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	· · ·	6,406,639	34,972,492	10,000,000	19,385		487,796,660	4.53%	14.61%	3.74%	
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	7,890,752	227,363	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	-	-	-	-	-	57,869,430	149,970	840,499,824	15.50%	-39.35%	34.44%	105.34%
2003-04	795,950,527	228,453,041	1,024,403,568	187,050,344	837,353,223	-	-	-	57,620,230	2,500,000	-	268,146	776,964,847	-1.36%	33.63%	-6.81%	
2004-05	938,893,681	476,478,614	1,415,372,295	143,239,923	1,272,132,373	-	-	-	78,355,706	-	100,000	147,502	1,193,529,164	38.17%	-23.42%	51.92%	53.61%
Detail ma	v not add to totals	due to roundir															

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 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:		William S. Lee Fees [G.S.105 ARTIC	LE 3A]		
7%	Effective for tax years 1987 th	1rough 1990	Effective for tax years beginning on o	r after <u>January 1, 2</u>	<u>002</u> , a taxpayer	is assessed a fee of \$500 for each credit the taxpayer
7.75%	Effective for tax years 1991 th	1rough 1996	claims with respect to a location that	is in an enterprise t	ier 3,4, or 5, sub	oject to a maximum fee of \$1,500 per taxpayer per
	*Plus an additional surtax (%	o of tax liability) as follows:	taxable year. The Department of Rev	enue retains 75% o	f the fee for cos	ts of administering and auditing the tax credits
	Tax year 1991: 4%	Tax year 1993: 2%	allowed under Article 3A; the remain	ing portion of the f	e is credited to	the Department of Commerce for costs of
	Tax year 1992: 3%	Tax year 1994: 1%	administering Article 3A.	Fiscal year	DOR	DOC
7.5%	Tax year 1997			2002-03	\$40,875	\$13,625
7.25%	Tax year 1998			2003-04	\$191,250	\$63,750
7%	Tax year 1999			2004-05	\$171,375	\$57,125
6.9%	Tax year 2000 forward					

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 apportione by multiplying apportionable income by the sales factor.

Estimated tax payments: Effective for tax years beginning on or after <u>August 1, 1990</u>, 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.

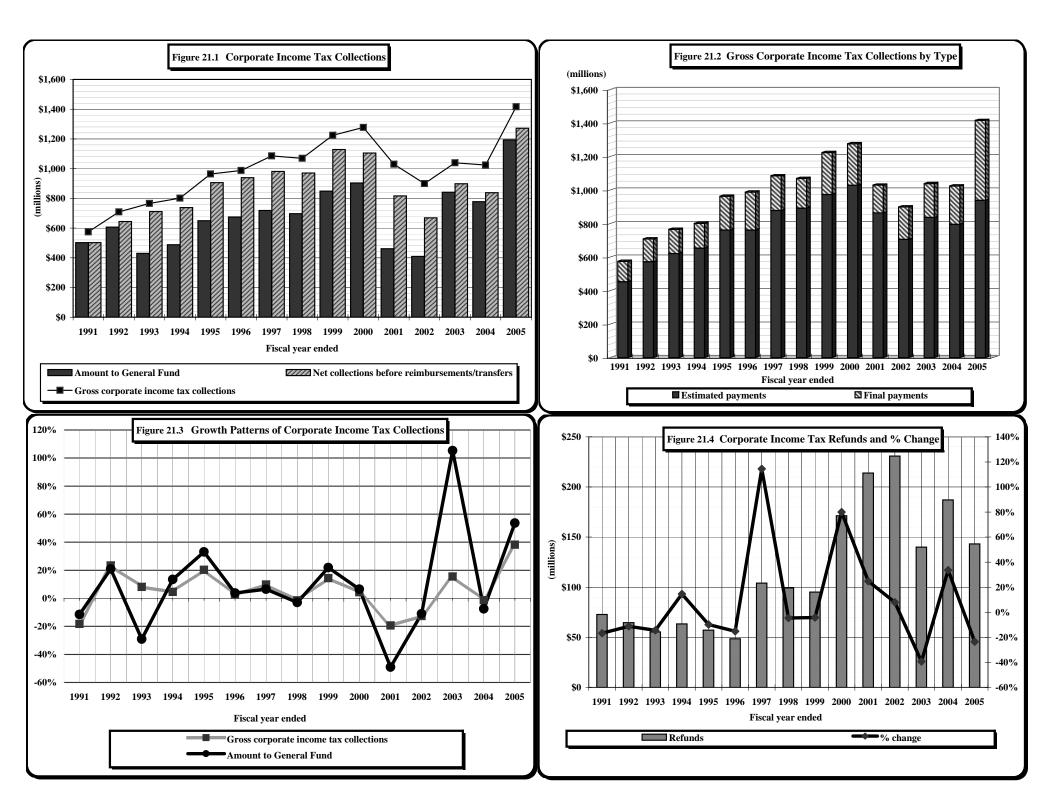
Intergovernmental, inter-fund transfers

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.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Corporation income tax collections include \$214,223,815 attributable to this program.



	Fed-	Federa	վ /			Standar	rd deductio	on/		Pop-	Individual	l income tax	x	1	,	Individ	dual
	eral	starting p	point	Marginal rates		persona	l exemptio	ən	1	ulation	collec	tions	. I	Personal inco	me	income	e tax
	tax	Adopted	·	and tax brackets		amount	s in effect	for	, , , , , , , , , , , , , , , , , , ,	as	fiscal yea	ar 2004	!	2003	'	collect	tions
	de-	date of	1 '	by filing status		2005 ir	ncome yea	ır	, , , , , , , , , , , , , , , , , , ,	of	,,	Per capi	jita	(Per	as a % o	of per-
	ducti-	IRC as	1 '	for 2005 income year	Standard	d deduction	Perso	onal exemp	tion	7/1/2004	Amount	Amount		Amount	capita	sonal inc	come
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint		Married		[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]		Rank
Alabama	yes		-	2%>\$0; 4%>\$500; 5%>\$3K	\$2,000	\$4,000	\$1,500	\$3,000	\$300	4,530	_ / _			119,373,020			36
	v			[applicable for S, HH, MFS]	• •	. ,	. ,	. ,	- i - I	1 1	, ´´ !	· · · ·	1 I	1	4 ⁽)	1 !	1
			•	MFJ: same rates apply to income brack	ket ranges (\$1K-\$6K			, , , , , , , , , , , , , , , , , , ,	1	, i	i ,	4 1	1	· '	1 7	İ
Arizona	no	1/1/2004		2.87%>\$0; 3.20%>\$10K;	\$4,050	\$8,100	\$2,100	\$4,200	\$2,300	5,744	2,315,865	403.18	39	151,933,040	27,232	2 1.52%	40
				3.74%>\$25K; 4.72%>\$50K;	• •	• /	• /	. ,	1 Î Î Î	1 1	, ´´;	· · · ·	4 - F	1	· ' '	1 '	1
				5.04%>\$150K					, , , , , , , , , , , , , , , , , , ,	1 1	ļ	; !	1 I	1 1	; ,	1 !	1
				[applicable for S, MFS]					, , , , , , , , , , , , , , , , , , ,	1 1	;	;	1 1	1 1	· '	1 7	Í
			-	MFJ, HH: same rates apply to income l	bracket ra	nges \$20K-¢	300K		1	1	;	· · · ·	1 I	1	; '	1 ?	1
				[community property state]	June	5°0 += · · · ·	00011		, , , , , , , , , , , , , , , , , , ,	1	ļ ļ	i i	1 I	1 1		1 !	1
Arkansas	no			1%>\$0; 2.5%>\$3,399;	\$2,000	\$4,000	\$20	\$40	\$20	2,753	1,685,585	612.27	31	66,515,388	24.384	4 2.53%	20
Alkanous	110			3.5% >\$6,799; 4.5%>\$10,299;	φ2,000	Φ π, 000	\$20 [tc]	540 [tc]	\$20 [tc]	2,	1,000,000	012.2.		00,010,000	4-,00	2.00 / 0	20
				5.5% >\$0,799; 4.5% >\$10,299; 6% >\$17,099; 7% >\$28,499			[IL]	լույ	[iu]	1 1	, ÷	i '	i I	(I	· '	1 !	Í
				6%>\$17,099; 7%>\$28,499 [applicable for S, HH, MFJ, MFS]					,	1 1	, ;	i '	1 J	(I	· '	1 7	1
California	no	11/11/2003		[applicable for S, HH, MFJ, MFS] 1%>\$0; 2%>\$6,147;	\$3,165	\$6,330	\$85	\$170	\$265	35,894	36,398,983	1,014.07	6	1,184,996,911	23 415	5 3.07%	7
Calliorma	110	11/11/2005		1%>\$0; 2%>\$0,147; 4%>\$14,571; 6%>\$22,997;	\$3,105	Φυ,σσυ	ъвэ [tc]	\$170 [tc]		55,674	30,370,703	1,014.07		1,104,720,711	33,410	3.0770	· /
							լայ	լոյ	[tc]	1 1	, i	i ⁱ	1 1	(i '	1 i	İ
				8%>\$31,925; 9.3%>\$40,346					,	1	, ;	: '	()	i – 1	: '	1 ;	1
			-	[applicable for S, MFS]		*** 204 ¢Q(,	1 1	, ÷	i '	i I	(I	, '	1 !	İ
				MFJ: same rates apply to income brack	0		,		,	1 1	, i	i ⁱ	1 1	(i '	1 i	Í
				HH: same rates apply to income bracke	-				,	1	, ;	: '	()	i – 1	: '	1 ;	1
				[community property state] [Beginning	-				,	1 1	, ;	· '	t I	r – †	. '	1 !	1
~ 1 .				income >\$1 million is subject to addition	nal 1% pers	sonal incom	e tax.		/	1 (01	2 412 901			1 77 171 099	24.561	- 179/	<u>i</u>
Colorado Connections	no	Current		4.63 % of federal taxable income	-		-	-	<u> </u>	4,601	3,413,891	741.99		157,171,088		1 2.17%	
Connecticut	no	Current		3%>\$0;	-		\$12,625			3,504	4,319,546	1,232.75	5 3	149,842,940	42,972	2 2.88%	11
				5%>\$10K		on amounts			.GI	1	, ;	· '	t I	r – †	. '	1 !	!
			-	[applicable for S, MFS]	····	hased out fo	0		,	1 1	, i	i [;]	1 1	(I	i '	1 i	ĺ
				HH: same rates apply;		s; additional			,	1 1	, ;	: · · ·	1 I	r - 1	: '	1 ;	1
				upper range, \$16K	0 0	from 75% to	0% based	l on state	,	1 1		i '	1 I	r ;	· '	1 !	ļ
				MFJ: same rates apply;	AGI]				,	1	, i	;	$\{ -\}$	(I	i '	1 i	Í
				upper range, \$20K					/		;	<u> </u>	<u>i</u>	<u>ن</u> ــــــــــــــــــــــــــــــــــــ	<u> </u>	ب י	<u> </u>
Delaware	no	Current		2.2%>\$2K; 3.9%>\$5K;	\$3,250	\$6,500	\$110	\$220	\$110	830	781,212	941.22	2 9	27,980,670	34,199	2.79%	13
							[tc]	[tc]	[tc]	1 1	, i	i [;]	1 1	(I	i '	1 i	Í
				5.55%>\$25K; 5.95%>\$60K					,	1 1	; ;	£	1 1	i	. '	1 ;	1
				[applicable for S, HH, MFJ, MFS]					!		;	<u>. </u>	<u> </u>	<u>ر </u>	<u>. </u>	<u> '</u>	<u> </u>
Georgia	no	1/1/2004	Fed	1%>\$0; 2%>\$750; 3%>\$2,250;	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	8,829	6,830,486	773.64	16	251,620,610	29,000) 2.71%	14
			AGI	4%>\$ 3,750; 5%>\$5,250; 6%>\$7K					,	1 1	; ;	£	1 1	i	. '	1 ;	1
				[applicable for S]					,	1 1	, ;	<u>ا</u>	i I	(E	· '	1 !	ł
				MFS: same rates apply to income brack		\$500-\$5K			,	1 1	, į	i ⁱ	4 J	(F	· '	1 1	Í
				MFJ, HH, QW: same rates apply to inc	come brack	et ranges \$1	IK-\$10K		!	1	;;	i!	<u>ا</u> ا	<u>اا</u>	í'	1;	í
		12/31/2003	Fed TI	1.4%>\$0; 3.2%>\$2K; 5.5%>\$4K;	\$1,500	\$1,900	\$1,040	\$2,080	\$1,040	1,263	1,169,205	925.74	10	38,013,206	30,441	1 3.08%	6
Hawaii	no								, , , , , , , , , , , , , , , , , , ,	1	, i	;	1 1	1 1	· '	1 '	1
Hawaii	no			6.4%>\$8K; 6.8%>\$12K; 7.2%>\$16K;					•	1 I	, ;	· · ·	4 P	4 · · · · ·		1 '	1
Hawaii	no			6.4%>\$8K; 6.8%>\$12K; 7.2%>\$16K; 7.6%>\$20K; 7.9%>\$30K;					L.	•	` •	•	÷ 1	· .	· .		1
Hawaii	no										,	ļ l	1	ļ	i I		ļ
Hawaii	no			7.6%>\$20K; 7.9%>\$30K;						┦		(t I		
Hawaii	no			7.6%>\$20K; 7.9%>\$30K; 8.25%>\$40K		K-\$60K									ļ		

	Fed-	Feder	al			Standar	d deductio	ued on/		Pop-	Individual	income ta:	ĸ			Indivi	dual
	eral	starting		Marginal rates			l exemptio			ulation		ctions	-	Personal inco	ome	incom	
	tax	Adopted		and tax brackets		-	s in effect			as	fiscal ve			2003		collec	
	de-	date of		by filing status		2005 ir	icome yea	r		of	<u> </u>	Per cap	ita		Per	as a % c	of per-
	ducti-	IRC as		for 2005 income year	Standard	deduction	Perso	nal exemp	tion	7/1/2004	Amount	Amount		Amount	capita	sonal in	come
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
daho	no	1/1/2004	Fed TI	1.6%>\$0; 3.6%>\$1,129;	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	1,393	907,795	651.68	27	35,409,068	25,902	2.56%	18
				4.1%>\$2,258; 5.1%>\$3,387;	[personal e	exemption/	deduction	amounts					!				
				6.1%>\$4,515; 7.1%>\$5,644;	as allowed	by IRC; \$	10 filing fe	e charged					i				
				7.4%>\$8,466; 7.8%>\$22,577	per return	; \$15 credi	t allowed j	per each									
				[applicable for S, MFS]	exemption	-							!				
				HH, MFJ, QW: same rates apply to in	come bracke	t ranges \$2	2,258-\$45,	153									
				[community property state]													
Illinois	no	Current	Fed	3% of FAGI with modification	-	-	\$2,000	\$4,000	\$2,000	12,714	8,139,558	640.20	30	416,978,383	32,965	1.95%	35
r 1'		1/1/2002	AGI				¢1 000	¢2.000	¢1.000	(220	2 007 0(1	(10.42	- 20	150 507 110	20.020	2.120/	- 22
Indiana	no	1/1/2003	Fed	3.4% of FAGI with modification	-	-	\$1,000	\$2,000	\$1,000	6,238	3,807,861	610.43	32	178,786,119	28,838	2.13%	33
Iowo	TIOC .	1/1/2004	AGI	0.36 %>\$0; 0.72%>\$1,242;	\$1,610	\$3,970	\$40	\$80	\$40	2,954	1,958,697	663.07	24	83,375,280	28 240	2.35%	26
Iowa	yes	1/1/2004	Fed		\$1,010	\$3,970		-		2,954	1,958,097	005.07	24	83,375,280	28,540	2.35%	20
			AGI	2.43%>\$2,484; 4.5%>\$4,968; 6.12%>\$11,178;	[alternativ	o minimun	[tc]	[tc] 7% of AM	[tc]				i				
				6.48%>\$18,630; 6.8%>\$24,840;	imposed if				1								
				7.92%>\$37,260; 8.98%>\$55,890	payer's reg												
				[applicable for S, HH, MFJ, MFS]	payer srea	ulai meon	iic tax nab	muyj									
Kansas	no	Current	Fed	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,736	1.915.530	700.12	21	80,213,044	29.438	2.39%	24
		ourrent	AGI	[applicable for S, HH, MFS]	40,000	40,000	<i><i><i>v</i>=<i>,</i>=<i>v v</i></i></i>	<i>4</i> .,200	<i><i><i></i></i></i>	_,	1,710,000			00,210,011			
				MFJ: same rates apply to income brac	ket ranges \$	30K-\$60K											
Kentucky	no	12/31/2001	Fed	2%>\$0; 3%>\$3K; 4%>\$4K;	\$1,910	\$1,910	\$20	\$40	\$20	4,146	2,819,393	680.03	23	109,442,026	26,575	2.58%	17
·			AGI	5%>\$5K; 6%>\$8K	. ,	. ,	[tc]	[tc]	[tc]	,	, ,			<i>, , ,</i>	ŕ		
				[applicable for S, HH, MFJ, MFS]									i				
Louisiana	yes	Current	Fed	2 %>\$0;	-	-	\$4,500	\$9,000	\$1,000	4,516	2,187,050	484.29	38	118,236,485	26,312	1.85%	38
			AGI	4%>\$12,500;	[standard	deduction a	and person	nal									
				6%>\$25,000	exemption	s combined	1]						i				
				[applicable for S, HH, MFS]													
				MFJ: same rates apply to income brac	ket ranges \$	25K-\$50K											
				[community property state]													
Maine	no	5/28/2003	Fed	2%>\$0; 4.5%>\$4,450;	\$5,000	\$8,300	\$2,850	\$5,700	\$2,850	1,317	1,160,028	880.81	12	38,181,249	29,164	3.04%	8
			AGI	7%>\$8,850; 8.5%>\$17,700	[additional			-					i				
				[applicable for S, MFS]	excess of n		-	gular tax]					i				
				HH: same rates apply to income brack	-								; I				
Manual 2		C	F 1	MFJ, QW: same rates apply to income		<i>,</i>	,	¢ 4 000	¢3 400	5 550	E 255 011	0.40.50		207 411 972	25.444	25(0/	10
Maryland	no	Current	Fed	2% > 16; 3% > 1K;	\$2,000	\$4,000 doduction_	\$2,400	\$4,800	\$2,400	5,558	5,277,844	949.59	8	206,411,852	57,446	2.56%	18
			AGI	4%>\$2K; 4.75%>\$3K [applicable for S, HH, MFJ, MFS]	[standard with minin								; I				
				[appreade for 5, fift, MrJ, MrS]	based on fi								: I				
Massachu-	no	Current	Fed	5.3% or 12% (short-term capital	Jaseu oli li	ing status	\$3,575	\$7,150	\$1,000	6,417	8,830,334	1,376.08		253,632,340	39 504	3.48%	3
setts	10	Current	AGI	gains)	-	-	φ3,373	φ7,150	φ1,000	0,417	0,030,334	1,570.00		200,002,040	57,504	5.70 /0	5
Michigan	no	Current	Fed	3.9% of FAGI with modification	-	-	\$3,100	\$6,200	\$3,100	10,113	6,576,065	650.26	28	314,345,614	31.178	2.09%	34
	-10	[optional	AGI		[plus spec	ial \$600 pe		,	40,100		0,070,000			01.10.10,014	,-,0	,	
		1/1/1999]			-1 1	for child u							i I				
Minnesota	no	6/15/2003	Fed TI	5.35%>\$0; 7.05%>\$19,890;		\$10,000	9	\$6,400	\$3,200	5,101	5,709,584	1,119.31	5	172,336,500	34,031	3.31%	4
				7.85%>\$65,330	[personal e	,	,	,		,=	.,,	,	i I	,,_	- ,		
				[applicable for S]	as allowed	-							i				
				HH: same rates apply to income brack		• -	390						i I				
				MFJ: same rates apply to income brac	-								i				
				MFS: same rates apply to income brac	-								:				

	Fed-	Federa	1		1	TABLE 22 Standar	d deductio			Pop-	Individual	income tar	7			Indivi	leub
	eral	starting p		Marginal rates			l exemptio			ulation	collec		•	Personal inco	mo	incom	
	tax	Adopted	oint	and tax brackets		-	in effect				fiscal ve			2003	ome	collec	
										as	liscal ye		ita	2003	Dom		
	de-	date of		by filing status	Ctau daud		come yea		•	of	4	Per cap	ita	A	Per	as a % o	-
<i>a.</i> .	ducti-	IRC as	. .	for 2005 income year		deduction		nal exemp		7/1/2004	Amount	Amount		Amount	capita	sonal in	
State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint		Married	Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
ississippi	no	-	-	3%>\$0; 4%>\$5K; 5% >\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,903	1,061,704	365.73	40	67,642,653	23,466	1.57%	39
ssouri	yes**	Current	Fed	1.5%>\$0; 2%>\$1K; 2.5%>\$2K;	\$5,000	\$10,000	\$2,100	\$4,200	\$1,200	5,755	3,720,749	646.52	29	168,512,117	29 464	2.21%	29
550011	yes	Current		3% > 3K; 3.5% > 94K;	<i>\$</i> 3,000	\$10,000	φ 2 ,100	φ 4 ,200	φ 1,200	5,755	3,720,749	040.32	29	100,312,117	29,404	2.21 /0	29
			AGI	4%>\$5K; 4.5%>\$6K; 5%>\$7K;													
				4762\$5K; 4.5762\$0K; 5762\$7K; 5.5%>\$8K: 6%>\$9K													
													i				
		Comment	E.J	[applicable for S, HH, MFJ, MFS]	\$2 440¥	¢ (000*	¢1 000	¢2 000	¢1 000	027	(05 592	(52.07	26	22 22((21	25 400	2 (00/	16
ontana	yes**	Current		2%>\$0; 3%>\$2,300; 4%>\$4,600;	\$3,440*	· · · ·	\$1,900	\$3,800	\$1,900	927	605,582	653.27	26	23,326,631	25,406	2.60%	16
			AGI	5%>\$9,200; 6%>\$13,800;	-	state AGI n											
				7%>\$18,400; 8%>\$22,900;	,	xpayer may		0									
				9%>\$32,100; 10%>\$45,900;		ard deduction											
				11%>\$80,300	amount of	f federal tax	es withhe	ldj									
				[applicable for S, HH, MFJ, MFS]		+											
ebraska	no	4/15/2004	Fed	2.56%>\$0; 3.57%>\$2,400;	\$4,980	\$8,320	\$103	\$206	\$103	1,747	1,242,603	711.28	19	52,435,752	30,179	2.37%	25
			AGI	5.12%>\$17K; 6.84%>\$26,500			[tc]	[tc]	[tc]								!
				[applicable for S]									i I				i
				HH: same rates apply to income	-	credit phas											ļ
				bracket ranges \$3,800-\$35,000		GI>=\$73K; I		. ,									
				MFJ: same rates apply to income		AGI>=\$122	,		-								ļ
				bracket ranges \$4,000-\$46,750	If AGI >=	\$145,950 (\$	72,975 MI	FS), allowe	d								
				MFS: same rates apply to income		s are reduc	ed and ma	rginal tax									ļ
				bracket ranges \$2,000-\$23,375	rates are	phased out.											
lew Hamp-	no	-	-	5% applies to interest/dividend	-	-	\$2,400	\$4,800	-	1,300	54,769	42.13	42	45,285,548	35,140	0.12%	42
nire				income													
ew Jersey	no	-	-	1.4%>\$0; 1.75% >\$20K;	-	-	\$1,000	\$2,000	\$1,500	8,699	7,400,733	850.76	14	342,040,412	39,577	2.16%	31
				3.5%>\$35K; 5.525%>\$40K;													
				6.37%>\$75K; 8.97%>\$500K													
				[applicable for S, MFS]													
				1.4%>\$0; 1.75% >\$20K;													
				2.45%>\$50K; 3.5%>\$70K; 5.525%>\$8	0K;												
				6.37%>\$150K; 8.97%>\$500K													
				[applicable for HH, MFJ]													
ew Mexico	no	Current	Fed	1.7%>\$0; 3.2%>\$5,500;	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	1,903	1,007,248	529.29	36	46,955,434	24,995	2.15%	32
			AGI	4.7%>\$11K; 6%>\$16K;	[personal	exemption/	deduction	amounts									!
				[applicable for S]	as allowed	l by IRC]											i
				HH: same rates apply to income brack	et ranges \$2	7K-\$20K											l
				MFJ: same rates apply to income brac	ket ranges S	\$8K-\$24K											
				MFS: same rates apply to income brac	ket ranges	\$4K-\$12K											
				[community property state]	0												
ew York	no	Current	Fed	4%>\$0; 4.5%>\$8K; 5.25%>\$11K;	\$7,500	\$14,600	-		\$1,000	19,227	24,647,225	1,281.91	2	693,791,440	36.112	3.55%	2
				5.9%>\$13K; 6.85%>\$20K;	. ,	. ,				. ,	,- , -	,		,.,.	/		
			~-	7.25%>\$100K; 7.7%>\$500K							į						
				[applicable for S, MFS]									i				
				HH: same rates apply to income brack	ot ronges \$1	11K \$500K											İ

de- lucti- bility no	Federa starting j Adopted date of IRC as enacted 5/1/2004	Fed TI Fed TI Fed AGI	Marginal rates and tax brackets by filing status for 2005 income year [Refer to footnotes as applicable] 6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$12,750; 7.75%>\$100K; 8.25%>\$120K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$80K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K; 5.943%>\$80K; 6.9%>\$10WK;	W) \$5,000 [personal c as allowed personal e returns or t ranges \$35 cet ranges \$4	persona amounts 2005 in deduction Joint \$6,000 [exemption to income \$[\$2K-S (\$ amount for MFJ-\$100] MFS-\$50K \$10,000 exemption/ by IRC; a comption/ by IRC; a comption/ by IRC; a comption/ by IRC; a comption/ by IRC; a comption/ by IRC; a comption/ by IRC; a comption a compti	Single \$2,500* is based on s adjusted & filing stat 4K-M) if F filing statu 5, HH-\$80 3,200 deduction a dditional \$ llowed for head of he 450 5,450 3,225	n or mal exempti Married \$5,000* n federal according ttus] AGI =>thr us: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	Child \$2,500* eshold	Pop- ulation as of 7/1/2004 [1,000s] 8,541 634 634 11,459	Individual collec fiscal ye Amount [\$1,000s] 7,510,978 213,982 213,982 8,705,161	tions ar 2004 Per cap Amount [\$] 879.40 337.51	ita Rank 13 41	Personal inco 2003 Amount [\$1,000s] 236,391,241 18,319,019 18,319,019 344,603,486	Per capita [\$] 28,071 28,922		e tax tions of per- come Rank 5 41
tax de- lucti- bility no	Adopted date of IRC as enacted 5/1/2004	Basis Fed TI Fed TI	and tax brackets by filing status for 2005 income year [Refer to footnotes as applicable] 6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$12,250; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFJ: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	Single \$3,000 W) \$5,000 [personal c as allowed personal c returns or t ranges \$35 cet ranges \$4	amounts 2005 in deduction Joint \$6,000 [exemption to income \$[\$2K-S (\$ amount for MFJ-\$100] MFS-\$50K \$10,000 exemption a unmarried \$800-\$326, 9,600-\$326,	s in effect f acome year Persor Single \$2,500* as based on s adjusted & filing stat 4K-M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) if F filing stat 4K-M (M) (M) (M) (M) (M) (M) (M) (M) (M) (M	arried Married S5,000* afederal according ttus] AGI =>thrus: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	Child \$2,500* eshold \$3,200	as of 7/1/2004 [1,000s] 8,541 634	fiscal ye Amount [\$1,000s] 7,510,978 213,982	ar 2004 Per cap Amount [\$] 879.40 337.51	Rank 13 41	2003 Amount [\$1,000s] 236,391,241 18,319,019	Per capita [\$] 28,071 28,922	collect as a % o sonal inc [%] 3.18%	tions of per- come Rank 5 41
de- lucti- bility no	date of IRC as <u>enacted</u> 5/1/2004	Fed TI Fed TI Fed AGI	by filing status for 2005 income year [Refer to footnotes as applicable] 6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$12,250; 7.75%>\$80K; 8.25%>\$120K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFJ: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	Single \$3,000 W) \$5,000 [personal c as allowed personal c returns or t ranges \$35 cet ranges \$4	2005 in deduction Joint \$6,000 [exemption to income \$[\$2K-S (\$ amount for MFJ-\$100] MFS-\$50K \$10,000 exemption/ by IRC; av comption/ by IRC; av comption a unmarried \$800-\$326, 9,600-\$326,	come year Persor Single \$2,500* as based on s adjusted & filing stat K-M) if F filing stat K; HH-\$80 3,200 deduction at diditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	al exempti Married 5,000* a federal according ttus] AGI =>thrus: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	Child \$2,500* eshold \$3,200	of 7/1/2004 [1,000s] 8,541 634	Amount [\$1,000s] 7,510,978 213,982	Per cap Amount [\$] 879.40 337.51	Rank 13 41	Amount [\$1,000s] 236,391,241 18,319,019	capita [\$] 28,071 28,922	as a % o sonal inc [%] 3.18%	of per- come Rank 5 41
ducti- bility no	IRC as enacted 5/1/2004	Fed TI Fed TI Fed AGI	for 2005 income year [Refer to footnotes as applicable] 6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8.25%>\$120K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFJ: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	Single \$3,000 W) \$5,000 [personal c as allowed personal c returns or t ranges \$35 cet ranges \$4	deduction Joint \$6,000 [exemption exemption to income \$[\$2K-S (\$ amount for MFJ-\$100] MFS-\$50K \$10,000 exemption/ by IRC; au exemption a unmarried \$800-\$326, 9,9600-\$326	Persor Single \$2,500* ns based on s adjusted & filing stat 4K-M) if F filing statu \$3,200 deduction a diditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	al exempti <u>Married</u> \$5,000* according according according tus] AGI =>thr us: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	Child \$2,500* eshold \$3,200	7/1/2004 [1,000s] 8,541 634	[\$1,000s] 7,510,978 213,982	Amount [\$] 879.40 337.51	Rank 13 41	[\$1,000s] 236,391,241 18,319,019	capita [\$] 28,071 28,922	sonal inc [%] 3.18%	Come Rank 5 41
bility no yes**	enacted 5/1/2004	Fed TI Fed TI Fed AGI	[Refer to footnotes as applicable] 6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$60K; 8.25%>\$120K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$100K; 8.25%>\$200K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFS: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	Single \$3,000 W) \$5,000 [personal c as allowed personal c returns or t ranges \$35 cet ranges \$4	Joint \$6,000 [exemption to income \$[\$2K-S (\$ amount for MFJ-\$100] MFS-\$50K \$10,000 exemption a unmarried 9,800-\$326, 9,600-\$326,	Single \$2,500* is based on s adjusted & filing stat 4K-M) if F filing statu \$3,200 deduction a dditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	<u>Married</u> \$5,000* according according atus] AGI =>thr us: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	Child \$2,500* eshold \$3,200	[1,000s] 8,541 634	[\$1,000s] 7,510,978 213,982	[\$] 879.40 337.51	13 41	[\$1,000s] 236,391,241 18,319,019	[\$] 28,071 28,922	[%] 3.18%	Rank 5 41
no yes**	5/1/2004 Current	Fed TI Fed TI Fed AGI	6%>\$0; 7%>\$12,750; 7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8.25%>\$200K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$160K (MFS) 2.1 %>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	\$3,000 W) \$5,000 [personal e personal e returns or t ranges \$35 set ranges \$4	\$6,000 [exemption to income *[\$2K-S (\$ amount for MFJ-\$100] MFS-\$50K \$10,000 exemption/ by IRC; av xemption a unmarriec 9,800-\$326, 9,9,600-\$326	\$2,500* is based on s adjusted & filing statu 4K-M) if F filing statu 3,200 deduction a dditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	\$5,000* a federal according atus] AGI =>thr us: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	\$2,500* eshold \$3,200	634	213,982	879.40 337.51	13 41	236,391,241	28,071 28,922	3.18%	5
ves**	Current	Fed TI Fed AGI	7.75%>\$60K; 8.25%>\$120K (S) 6%>\$0; 7%>\$21,250; 7.75%>\$100K; 8.25%>\$200K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	W) \$5,000 [personal e as allowed personal e returns or t ranges \$35 et ranges \$4	[exemption exemption to income [\$2K-S (\$ amount for MFJ-\$100] <u>MFS-\$50K</u> \$10,000 exemption/ by IRC; au xemption a unmarriec 9,800-\$326, 9,9600-\$326	ns based on s adjusted & filing stat 4K-M) if F filing statu 5; HH-\$80 3,200 deduction a diditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	a federal according atus] AGI =>thr us: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	\$3,200	634	213,982	337.51	41	18,319,019	28,922	1.17%	41
		Fed TI Fed AGI	7.75%>\$100K; 8.25%>\$200K (MFJ/QV 6%>\$0; 7%>\$17K; 7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	W) \$5,000 [personal e as allowed personal e returns or t ranges \$33 set ranges \$4	to income *[\$2K-S (\$ amount for MFJ-\$100] <u>MFS-\$50K</u> \$10,000 exemption/ by IRC; av comption/ by ption/ comp	& filing stat 4K-M) if F filing stat 5; HH-\$80 33,200 deduction a dditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	ntus] AGI =>thrus: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	\$3,200								
		Fed TI Fed AGI	7.75%>\$80K; 8.25%>\$160K (HH) 6%>\$0; 7%>\$10,625; 7.75%>\$50K; 8.25%>\$100K (MFS) 2.1 %>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	\$5,000 [personal e as allowed personal e returns or t ranges \$39 set ranges \$4	amount for MFJ-\$1001 MFS-\$50K \$10,000 exemption/ by IRC; a kemption a unmarriec 9,800-\$326, 9,600-\$326, 4,800-\$16;	filing statu 5; HH-\$80 3,200 deduction a dditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	us: K; S-\$60K; \$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	\$3,200								
		Fed TI Fed AGI	7.75%>\$50K; 8.25%>\$100K (MFS) 2.1%>\$0; 3.92%>\$29,700; 4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	\$5,000 [personal e as allowed personal e returns or t ranges \$39 tet ranges \$4	MFS-\$50K \$10,000 exemption/ by IRC; a kemption a unmarriec 9,800-\$326, 9,600-\$326 (4,800-\$16)	3,200 deduction a dditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	\$6,400 amounts 300 joint ouseholds] \$2,600 tional \$20	\$3,200								
		Fed AGI	4.34%>\$71,950; 5.04%>\$150,150; 5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	[personal of as allowed personal e returns or at ranges \$39 set ranges \$4	exemption/ by IRC; a kemption a unmarried ,800-\$326, 9,600-\$326 24,800-\$162	deduction a dditional \$ dditional \$ llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	amounts 300 joint ouseholds] \$2,600 tional \$20									
no	Current	Fed AGI	5.54%>\$326,450 [applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	as allowed personal en returns or t ranges \$39 tet ranges \$4	by IRC; a kemption a unmarried ,800-\$326, 9,600-\$326 24,800-\$163	lditional \$ llowed for l head of he 450 5,450 8,225 \$1,300 [plus addi	300 joint ouseholds] \$2,600 tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486			
no	Current	Fed AGI	[applicable for S] HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	personal e returns or t ranges \$39 tet ranges \$4	xemption a unmarried 9,800-\$326, 19,600-\$326 24,800-\$165	llowed for head of he 450 5,450 3,225 \$1,300 [plus addi	joint ouseholds] \$2,600 tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
no	Current	Fed AGI	HH: same rates apply to income bracket MFJ: same rates apply to income bracket MFS: same rates apply to income bracket 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	returns or t ranges \$39 tet ranges \$4	unmarried 9,800-\$326, 19,600-\$326 24,800-\$163	head of he 450 5,450 3,225 \$1,300 [plus addi	\$2,600 tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
no	Current	Fed AGI	MFJ: same rates apply to income bracked MFS: same rates apply to income bracked 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	t ranges \$39 tet ranges \$4	9,800-\$326, 19,600-\$326 24,800-\$163	450 5,450 3,225 \$1,300 [plus addi	\$2,600 tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
no	Current	Fed AGI	MFJ: same rates apply to income bracked MFS: same rates apply to income bracked 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	et ranges \$4	9,600-\$320 4,800-\$16.	5,450 3,225 \$1,300 [plus addi	tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
no	Current	Fed AGI	MFS: same rates apply to income brack 0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	0	4,800-\$16.	3,225 \$1,300 [plus addi	tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
no	Current	Fed AGI	0.743%>\$0; 1.486%>\$5K; 2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	et ranges \$2 -	, :	\$1,300 [plus addi	tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
no	Current	AGI	2.972%>\$10K; 3.715%>\$15K; 4.457%>\$20K; 5.201%>\$40K;	-	-	[plus addi	tional \$20	\$1,300	11,459	8,705,161	759.68	17	344,603,486	30,129	2.53%	20
			4.457%>\$20K; 5.201%>\$40K;								1	! I			!	
						tax credit						: 1				
			5.943%>\$80K; 0.9%>\$100K;				-					i				
			7.5%>\$200K			exemptior	IJ									
			[applicable for S, HH, MFJ, MFS]													
			[if significant budget surplus occurs at th	he close of t	ha stata's f	iccal voar						i I			İ	
			the surplus is refunded to taxpayers thro			•	ne									
				ougn a tenij	Joi ui y i cu	icuon m u										
ves**	Current			\$2,000	\$2,000	\$1,000	\$2,000	\$1.000	3,524	2,319,123	658.09	25	93.690.912	26,719	2.48%	22
	,				. ,	- /	,	. ,	-,	_,, ,0			907 097 1	,>	,	
			4%>\$4,900; 5%>\$6,200;	-								i I				
						-										
				nor>\$1K]												
			deducting federal income tax]									!				
			S, MFS deducting federal income tax: r	rates range f	řrom 0.5%	of first \$1H	X									
			to 10% of income>\$16K 0.5%>\$0; 1%>\$2K;													
			2%>\$5,000; 3%>\$7,500;									i l				
			4%>\$9,800; 5%>\$12,200;													
			6%>\$15,000; 6.65%>\$21K													
				e tax: rates	range from	n 0.5% of i	first					!				
			\$2K to 10% of income>\$24K													
yes 1	12/31/2002			\$1,720	\$3,445	\$154	\$308		3,595	4,270,740	1,187.97	4	102,418,819	28,734	4.17%	1
			HH, MFJ: same rates apply to income b	bracket ran	ges \$5,300-		[tc]	[tc]								
no	-		-	-	-	-	-	-					, ,	,		
no	6/3/2001		25% of federal income tax liability	\$5,000	\$8,300	\$3,200	\$6,400	\$3,200	1,081	899,939	832.51	15	34,475,901	32,038	2.61%	15
y, n	res	res 12/31/2002 10 -	s** Current Fed AGI res 12/31/2002 Fed TI 10 10 6/3/2001 Fed	AGI 2%>\$2,500; 3%>\$3,750; 4%>\$4,900; 5%>\$6,200; 6%>\$7,700; 6.65%>\$10K [applicable for S, MFS not deducting federal income tax] S, MFS deducting federal income tax: 1 to 10% of income>\$16K 0.5%>\$0; 1%>\$2K; 2%>\$5,000; 3%>\$7,500; 4%>\$9,800; 5%>\$12,200; 6%>\$15,000; 6.65%>\$21K [applicable for HH, MFJ, QW not dedu HH, MFJ, QW deducting federal incom \$2K to 10% of income>\$24K res 12/31/2002 Fed TI 5%>\$0; 7%>\$2,650; 9%>\$6,650 [applicable for S, MFS] HH, MFJ: same rates apply to income 10 - 3.07%>\$0	s** Current Fed $0.5\%>\$0; 1\%>\$1K;$; $\$2,000$ AGI $2\%>\$2,500; 3\%>\$3,750;$ [standard of 4\%>\\$4,900; 5\%>\\$6,200; not<\$1K n	s** Current Fed $0.5\%>\$0; 1\%>\$1K;$ $\$2,000$ $\$2,000$ $\$2,000$ AGI $2\%>\$2,500; 3\%>\$3,750;$ [standard deduction= $4\%>\$4,900; 5\%>\$6,200;$ not< $\$1K$ nor> $\$2K$ ex $6\%>\$7,700; 6.65\%>\$10K$ deduction=15% of sta [applicable for S, MFS not nor> $\$1K$] deducting federal income tax] S, MFS deducting federal income tax: rates range from 0.5% to 10% of income> $\$16K$ $0.5\%>\$0; 1\%>\$2K;$ $0.5\%>\$0; 1\%>\$2K;$ $2\%>\$0; 5\%>\$1,200;$ $0.5\%>\$0; 5\%>\$1,200;$ $6\%>\$1,200;$ $6\%>\$1,5000; 6.65\%>\$21K$ [applicable for HH, MFJ, QW not deducting federal income ta HH, MFJ, QW deducting federal income tax: rates range from $\$2K$ to 10% of income> $\$24K$ res $12/31/2002$ Fed TI $5\%>\$0; 7\%>\$2,650; 9\%>\$6,650$ $\$1,720$ $\$3,445$ [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges $\$5,300$ - no - - - no - - -	s** Current Fed 0.5%>\$0; 1%>\$1K; \$2,000 \$2,000 \$1,000 AGI 2%>\$2,500; 3%>\$3,750; [standard deduction=15% of state 4%>\$4,900; 5%>\$6,200; not<\$1K nor>\$2K except MFS to the except metal mode to the except metal metal metal metal metal metal metal metal metal metal metal metal metal metal metal metal metal to the except metal metal metal metal	s** Current Fed $0.5\%>\$0; 1\%>\$1K;$; $\$2,000$ $\$2,000$ $\$1,000$ $\$2,000$ AGI $2\%>\$2,500; 3\%>\$3,750;$ [standard deduction=15% of state AGI but $4\%>\$4,900; 5\%>\$6,200;$ not< $\$1K$ nor> $\$2K$ except MFS standard $6\%>\$7,700; 6.65\%>\$10K$ deduction=15% of state AGI but not< $\$500$ [applicable for S, MFS not nor> $\$1K$] deducting federal income tax] S, MFS deducting federal income tax: rates range from 0.5% of first $\$1K$ $0.5\%>\$5,000; 3\%>\$7,500;$ $4\%>\$8,500; 5\%>\$12,200;$ $0\%>\$5,000; 6.65\%>\$21K$ [applicable for HH, MFJ, QW not deducting federal income tax] [applicable for HH, MFJ, QW not deducting federal income tax] HH, MFJ, QW deducting federal income tax: rates range from 0.5% of first $\$2K$ to 10% of income> $\$24K$ res $12/31/2002$ Fed TI 5%>\$0; 9%>\$2,650; 9%>\$6,650 \$1,720 \$3,445 \$154 \$308 [applicable for S, MFS] [tc] * Current Fed 0.5%>\$0; 1%>\$1K; \$2,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1,000 \$2,000 \$1</td> <td>s** Current Fed 0.5%>\$0; 1%>\$1K; 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1%>\$1K; \$2,000 \$2,000 \$1,000 \$2,000 \$1,000 3,524 AGI 2%>\$2,500; 3%>\$3,750; [standard deduction=15% of state AGI but 4%>\$4,900; 5%>\$6,200; not<\$1K nor>\$2K except MFS standard 6%>\$7,700; 6.65%>\$10K deduction=15% of state AGI but not<\$500	s** Current Fed 0.5%>\$0; 1%>\$1K; \$2,000 \$2,000 \$1,000 \$2,000 \$1,000 3,524 2,319,123 AGI 2%>\$2,500; 3%>\$3,750; [standard deduction=15% of state AGI but 4%>\$4,900; 5%>\$0,65%>\$10K deduction=15% of state AGI but not<\$500	s** Current Fed 0.5%>\$0; 1%>\$1K; \$2,000 \$2,000 \$1,000 \$2,000 \$1,000 AGI 2%>\$2,500; 3%>\$3,750; [standard deduction=15% of state AGI but 4%>\$4,900; 5%>\$6,200; not<\$1K nor>\$2K except MFS standard 6%>\$7,700; 6,65%>\$10K deduction=15% of state AGI but not<\$500	s** Current Fed 0.5%>\$0; 1%>\$1K; \$2,000 \$2,000 \$1,000 \$3,524 2,319,123 658.09 25 AGI 2%>\$2,500; 3%>\$6,200; not<\$1K	s** Current Fed 0.5%>\$0; 1%>\$1K; \$2,000 \$2,000 \$1,000 \$2,000 \$1,000 3,524 2,319,123 658.09 25 93,690,912 AGI 2%>\$2,500; 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5%>\$6,200; not<\$1K nor>\$2K except MFS standard 6%>\$7,700; 65%>\$21K deducting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] 0.5%>\$5,000; 3%>\$7,500; 4%>\$8,000; 6,65%>\$21K applicable for HH, MFJ, QW not deducting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal income tax] advecting federal i	s** Current Fed 0.5%>\$0; 1%>\$1%; \$2,000 \$1,000 \$1,000 \$1,524 2,319,123 658.09 25 93,690,912 26,719 2.48% AGI 2%>\$2,500; 3%>\$3,750; [standard deduction=15% of state AGI but 4%>\$4,900; 5%>\$6,200; not<\$1K nor>\$2K scept MFS standard 6%>\$7,700; 6.65%>\$10K deduction=15% of state AGI but not<\$500

South no 12/31/2002 Fed TI 2.%/s81, 33/2, 42, 330; 45, 240 53,000 51,000 53,200 4,198 2,438,712 580,92 35 108,463,333 26,144 2.25% 27 Carolina 6%-S10,120; 7%-S12,650 (applicable for S, 1HL, MFA, MFS) income as allowed by IRC] (applicable for S, 1HL, MFA, MFS) income 5,901 146,851 24.89 43 167,414,793 28,641 0.09% 43 Tennessee no - 6% applies to increst/dividend - 51,250 52,400° 52,400° 2,380 1,692,277 708.36 20 59,760,670 25,407 2.83% 12 Utah yes** Current Fed TI 2,3%-S81,33%-S863; 50,000 51,000 52,400° 2,380 1,692,277 708.36 20 59,760,670 25,407 2.83% 12 Vermont no 1/1/2002 Fed TI 3,3%-S81,23%-S81,23% anounts as allowed by IRC] 2,380 1,692,277 708.36 20 59,760,670 25,407 27 <tr< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th>TABLE 22</th><th>2Contin</th><th>ued</th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></tr<>							TABLE 22	2Contin	ued									
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$		Fed-	Federa	al			Standar	d deducti	on/		Pop-	Individual	income tay	ĸ			Indivi	dual
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $		eral	starting	point	Marginal rates		persona	l exemptio	on		ulation	collec	tions		Personal inco	ome		
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State Initity enacted Basis Refer to footmotes as applicable Single Joint Single Joint Child [1,000s] [8] Rank [81,000s] [8] </td <td></td> <td>de-</td> <td>date of</td> <td></td> <td>by filing status</td> <td></td> <td>2005 ii</td> <td>ncome yea</td> <td>r</td> <td></td> <td>of</td> <td></td> <td>Per cap</td> <td>ita</td> <td></td> <td>Per</td> <td>as a % o</td> <td>of per-</td>		de-	date of		by filing status		2005 ii	ncome yea	r		of		Per cap	ita		Per	as a % o	of per-
South no 12/31/2002 Fed TI 2.%%58; 3%x52,30; 10 / x 5,000 51,000 51,000 53,200 4,198 2,438,712 580.92 35 108,463,333 26,144 2.25% 27 Carolina 4%x55,001; 5%x57,590; [personal exemption/ideduction amounts 6%x510,129; 7%x512,650 as allowed by IRC] as allowed by IRC] as allowed by IRC] 5001 14.085 2.438,712 580.92; 35 108,463,333 26,144 2.25% 27 Tennessee no - 6% applies to interes/dividend - \$1,250 \$2,400* 59,01 146,851 24.89; 43 167,414,793 26,641 0.09% 43 Utah yes** Current Fed TI 2.3%x5863; \$5,000 \$10,000 \$2,400* \$2,400* 2.389 1.692,277 708.36 20 \$9,760,670 25,407 2.83% 12 Vermont no 1/1/2002 Fed TI 3.6%x597,29%x587,20%; - - 53,200 \$6,400 \$3,200 621 429,817 692.14 22 19,130,566 <td></td> <td>ducti-</td> <td>IRC as</td> <td></td> <td>for 2005 income year</td> <td>Standard</td> <td>deduction</td> <td>Perso</td> <td>onal exemp</td> <td>tion</td> <td>7/1/2004</td> <td>Amount</td> <td>Amount</td> <td></td> <td>Amount</td> <td>capita</td> <td>sonal in</td> <td>come</td>		ducti-	IRC as		for 2005 income year	Standard	deduction	Perso	onal exemp	tion	7/1/2004	Amount	Amount		Amount	capita	sonal in	come
Carolina 4%×85.06(5; %) [p=sronal exemption/deduction amounts of %<510.120; 7%×512.650 as allowed by IRC] implicable for \$, HII, MFJ, MFS]	State	bility	enacted	Basis	[Refer to footnotes as applicable]	Single	Joint	Single	Married	Child	[1,000s]	[\$1,000s]	[\$]	Rank	[\$1,000s]	[\$]	[%]	Rank
effective 6%>510,120; 7%>\$12,650 as allowed by IRC] as allowed b	South	no	12/31/2002	Fed TI	2.5%>\$0; 3%>\$2,530;	\$5,000	\$10,000	\$3,200	\$6,400	\$3,200	4,198	2,438,712	580.92	35	108,463,333	26,144	2.25%	27
isplicable for S, HH, MFJ, MFS] isplicable for S, HH, MFJ, MFS] isplicable for S, HH, MFJ, MFS] Tennessee no - 6% applies to interest/dividend - \$1,250 \$2,500 5,901 146,851 24,89 43 167,414,793 28,641 0.09% 43 Utah yes** Current Fed TI 2,3% \$53,53% \$5,000 \$2,400* \$2,400* \$2,389 1,692,277 708.36 20 59,760,670 25,407 2,83% 12 Utah yes** Current Fed TI 2,3% \$53,03% \$5,000 \$10,000 \$2,400* \$2,389 1,692,277 708.36 20 59,760,670 25,407 2,83% 12 Vermont no 1/1/2002 Fed TI 3,6% 50,105; - \$3,200 \$3,200 \$3,200 \$2,400* 2 19,130,566 30,888 2,25% 27 Vermont no 1/1/2002 Fed TI 3,6% 50,9% 573,0% 50,50% - \$3,200 \$3,200 \$3,200 \$2,407	Carolina				4%>\$5,060; 5%>\$7,590;	[personal	exemption/	deduction	amounts					: I				1
Tennessee no - 6% applies to interest/dividend income. - \$1,250 \$2,500 5,901 146,851 24.89 43 167,414,793 28,641 0.09% 43 Utah yes** Current Fed TI 2,358,531,326,523,583; [personal exemption* 3/4 deduction 6% 53,440; 7% 54,413 amounts as allowed by IRC] 2,389 1,692,277 708.36 20 59,760,670 25,407 2.83% 12 Vermont no 1/1/2002 Fed TI 36%>50,72%>529,700; - - 83,200 \$6,400 \$3,200 621 429,817 692,14 22 19,130,566 30,888 2.25% 27 S/5%>537,1950; 9%>53,150,150; - - \$3,200 \$6,400 \$3,200 621 429,817 692,14 22 19,130,566 30,888 2.25% 27 Virginia no 1/1/2002 Fed TI 30,600 \$300 \$3,000 \$6,000 \$900 7,460 7,422,071 994,92 7 248,431,609 33,730 2.9					6%>\$10,120; 7%>\$12,650	as allowed	l by IRC]							i I				1
income. Income. Utah yes** Current Fed TI 2,3%>\$863; \$5,000 \$10,000 \$2,400* \$4,800* \$2,400* </td <td></td> <td></td> <td></td> <td></td> <td>[applicable for S, HH, MFJ, MFS]</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td></td> <td></td> <td>1</td>					[applicable for S, HH, MFJ, MFS]													1
Utah yes** Current Fed TI 2.3%>\$80; 3.3%>\$863; \$5,000 \$10,000 \$2,400* 2.389 1,692,277 708.36 20 \$9,760,670 25,407 2.83% 12 4.2%>\$1,726; 5.2%>\$2,588; [personal exemption/ *3/4 deduction *3/4 dedu	Tennessee	no	-	-	6% applies to interest/dividend	-	-	\$1,250	\$2,500	-	5,901	146,851	24.89	43	167,414,793	28,641	0.09%	43
4.2%-\$\$1,726; 5.2%-\$2,588; [personal exemption/**74 deduction 6%>\$3,450; 7%-\$\$4,313 amounts as allowed by IRC1 [applicable for S, MFS] Wermont no 1/1/2002 Fed TI 3.6%<5%1,76%; 9%-\$29,700; 5.5%>527,05%; 7%>629,72% - \$3,200 \$6,400 \$3,200 621 429,817 692.14 22 19,130,566 30,888 2.25% 27 Vermont no 1/1/2002 Fed TI 3.6%<5%1,150,150; .9.5%>\$326,450 - \$3,200 \$6,400 \$3,200 621 429,817 692.14 22 19,130,566 30,888 2.25% 27 MEX, QW: same rates apply to income bracket ranges \$39,800-\$326,450 HII: same rates apply to income bracket ranges \$49,650-\$326,450 HII: same rates apply to income bracket ranges \$49,650-\$326,450 HII: same rates apply to income bracket ranges \$49,650-\$326,450 WFS: same rates apply to income bracket ranges \$49,650-\$326,450 HFS: same rates apply to income bracket ranges \$49,650-\$326,450 HII: same rates apply to income bracket ranges \$49,650-\$326,450 Wriginia no 12/31/2003 Fed 2%>\$83,75% \$3,000 \$6,000 \$900 \$1,800 \$900 7,460 7,422,071 994.92 7 248,431,600 33,730 2.99% 10					income.													
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[applicable for S, MFS] HH, MF1: same rates apply to income bracket ranges \$1,726-\$8,626 Vermont no 1/1/2002 Fed TI 3.6%-357,090; 8.5%-3571,950; 9%-\$150,150; 9.5%+3326,450 - \$3,200 \$6,400 \$3,200 621 429,817 692.14 22 19,130,566 30,888 2.25% 27 Virginia no 1/1/2003 Fed 2%-\$8,00 30,000 \$3,000 \$6,400 \$3,200 621 429,817 692.14 22 19,130,566 30,888 2.25% 27 (applicable for S] [applicable for S]					4.2%>\$1,726; 5.2%>\$2,588;	[personal	exemption/	/ *3/4 dedu	iction									
IIII, MFJ: same rates apply to income bracket ranges \$1,726-\$8,626 Image: Signal Si					6%>\$3,450; 7%>\$4,313	amounts a	as allowed b	oy IRC]						i				i
Vermont no 1/1/2002 Fed TI 3.6%>\$0; 7.2%>\$29,700; - \$3,200 \$6,400 \$3,200 621 429,817 692.14 22 19,130,566 30,888 2.25% 27 8.5%>\$71.950; 9%>\$150,150; 9.5%>\$326,450 [applicable for S] [applicable for S, HI, MFS] 22 19,130,566 30,888 2.25% 27 Virginia no 12/31/2003 Fed 2%>\$0; 3%>\$3X; \$3,000 \$6,000 \$900 7,460 7,422,071 994.92 7 248,431,609 33,730 2.99% 10 West no 1/1/2004 Fed 3%>\$0; 4%>\$10K; 4.5%>\$25K; - \$2,000 \$4,000 \$2,000 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Virginia AGI 6%>\$9,615%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K.\$30K 1,068,212 588.55 34 44,456,319 24,542 2.40% </td <td></td> <td></td> <td></td> <td></td> <td>[applicable for S, MFS]</td> <td></td> <td></td> <td>-</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td></td> <td></td> <td>1</td>					[applicable for S, MFS]			-										1
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$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Vermont	no	1/1/2002	Fed TI	3.6%>\$0; 7.2%>\$29,700;	-	•	\$3,200	\$6,400	\$3,200	621	429,817	692.14	22	19,130,566	30,888	2.25%	27
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					8.5%>\$71,950; 9%>\$150,150;													1
Infli: same rates apply to income bracket ranges \$39,800-\$326,450 MFJ, QW: same rates apply to income bracket ranges \$49,650-\$326,450 MFJ, QW: same rates apply to income bracket ranges \$49,650-\$326,450 Virginia no 12/31/2003 Fed 2%>\$0;3%>\$3X; \$3,000 \$6,000 \$900 \$1,800 \$900 7,460 7,422,071 994.92 7 248,431,609 33,730 2.99% 10 Virginia no 12/31/2003 Fed 3%>\$0;4%>\$10K; 4.5%>\$25K; - \$2,000 \$4,000 \$2,000 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Virginia AGI 6%>\$40K; 6.5%>\$60K - - \$2,000 \$4,000 \$2,000 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Virginia AGI 6%>\$80K; 6.5%>\$8,840; \$8,170 \$14,710 \$700 \$1,400 \$700 \$5,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 Wisconsin no 12/31/2002 Fed 4.6%>\$8,50; 6.15%>\$8,840; \$8,170 \$					9.5%>\$326,450													1
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					[applicable for S]									!				!
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $					HH: same rates apply to income brack	et ranges \$3	39,800-\$326	5,450				į		i				1
Virginia no 12/31/2003 Fed 2%>\$0; 3%>\$3K11 \$3,000 \$6,000 \$900 \$1,800 \$900 7,460 7,422,071 994.92 7 248,431,609 33,730 2.99% 10 West no 1/1/2004 Fed 3%>\$0; \$1,5%>\$17K 5 5 34 44,456,319 24,542 2.40% 23 Virginia AGI 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] [applicable for S, HH, MFJ] 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Wisconsin no 12/31/2002 Fed 4.6%>\$0; 6.15%>\$8,840; \$14,710 \$700 \$1,400 \$700 5,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 Wisconsin no 12/31/2002 Fed 4.6%>\$15%>\$8,840; \$14,710 \$700 \$1,400 \$700 5,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 Wisconsin no 12/31/2002 Fed 4.6%>\$15%>\$8,840; \$14,710 \$700 \$1,400 \$700 </td <td></td> <td></td> <td></td> <td></td> <td>MFJ, QW: same rates apply to income</td> <td>bracket ra</td> <td>nges \$49,65</td> <td>0-\$326,45</td> <td>0</td> <td></td> <td></td> <td></td> <td></td> <td> </td> <td></td> <td></td> <td></td> <td>1</td>					MFJ, QW: same rates apply to income	bracket ra	nges \$49,65	0-\$326,45	0									1
AGI 5%>\$5K; 5.75%>\$17K applicable for S, HH, MFJ, MFS] a a a a West no 1/1/2004 Fed 3%>\$0; 4%>\$10K; 4.5%>\$25K; - - \$2,000 \$4,000 \$2,000 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Virginia AGI 6%>\$40K; 6.5%>\$60K applicable for S, HH, MFJ] a					MFS: same rates apply to income brac	ket ranges	\$24,825-\$16	53,225				i		i	i			1
[applicable for S, HH, MFJ, MFS] West no 1/1/2004 Fed 3%>\$0; 4%>\$10K; 4.5%>\$25K; - - \$2,000 \$4,000 \$2,000 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Virginia AGI 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] mFS: same rates apply to income bracket ranges \$5K-\$30K 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Wisconsin no 12/31/2002 Fed 4.6%>\$0; 6.15%>\$8,840; \$8,170 \$14,710 \$700 \$1,400 \$700 5,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 Wisconsin no 12/31/2002 Fed 4.6%>\$0; 6.15%>\$8,840; \$14,710 \$700 \$1,400 \$700 \$,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 Misconsin no 12/31/2002 Fed 4.6%>\$8,940; \$14,710 \$700 \$1,400 \$700 \$5,509 \$0,016.97 11 167,978,994 30,685	Virginia	no	12/31/2003	Fed	2%>\$0; 3%>\$3K;	\$3,000	\$6,000	\$900	\$1,800	\$900	7,460	7,422,071	994.92	7	248,431,609	33,730	2.99%	10
West no 1/1/2004 Fed 3%>\$0; 4%>\$10K; 4.5%>\$25K; - - \$2,000 \$4,000 \$2,000 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Virginia AGI 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K 1,815 1,068,212 588.55 34 44,456,319 24,542 2.40% 23 Wisconsin no 12/31/2002 Fed 4.6%>\$0; 6.15%>\$8,840; \$8,170 \$14,710 \$700 \$1,400 \$700 5,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 Wisconsin no 12/31/2002 Fed 4.6%>\$0; 6.15%>\$132,580 [deduction phases out to 0 for single [applicable for S, HH] filers at \$79,953; joint filers at \$90,895] 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 MFS: same rates apply to income bracket ranges \$11,780-\$176,770 MFS: same rates apply to income bracket ranges \$5,890-\$88,390 10 10 10 10 10 10 10 10 10 10 10				AGI	5%>\$5K; 5.75%>\$17K													
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[applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K Solution Solut	West	no	1/1/2004	Fed	3%>\$0; 4%>\$10K; 4.5%>\$25K;	-	-	\$2,000	\$4,000	\$2,000	1,815	1,068,212	588.55	34	44,456,319	24,542	2.40%	23
MFS: same rates apply to income bracket ranges \$5K-\$30K MFS: same rates apply to income bracket ranges \$5K-\$30K MFS: same rates apply to income bracket ranges \$5K-\$30K Wisconsin no 12/31/2002 Fed 4.6%>\$0; 6.15%>\$8,840; \$8,170 \$14,710 \$700 \$1,400 \$700 5,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 AGI 6.50% >\$17,680; 6.75%>\$132,580 [deduction phases out to 0 for single [applicable for S, HH] filers at \$79,953; joint filers at \$90,895] 5,509 5,051,612 916.97 11 167,978,994 30,685 3.01% 9 MFJ: same rates apply to income bracket ranges \$11,780-\$176,770 MFS: same rates apply to income bracket ranges \$5,890-\$88,390 MFS a <td< td=""><td>Virginia</td><td></td><td></td><td>AGI</td><td>6%>\$40K; 6.5%>\$60K</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>i </td><td></td><td></td><td></td><td>1</td></td<>	Virginia			AGI	6%>\$40K; 6.5%>\$60K									i				1
MFS: same rates apply to income bracket ranges \$5K-\$30K Image: Control of the co					[applicable for S, HH, MFJ]									!				1
AGI 6.50% >\$17,680; 6.75%>\$132,580 [deduction phases out to 0 for single [applicable for S, HH] filers at \$79,953; joint filers at \$90,895] MFJ: same rates apply to income bracket ranges \$11,780-\$176,770 MFS: same rates apply to income bracket ranges \$5,890-\$88,390						ket ranges \$	5K-\$30K					i		i	į			1
[applicable for S, HH] filers at \$79,953; joint filers at \$90,895] MFJ: same rates apply to income bracket ranges \$11,780-\$176,770 MFS: same rates apply to income bracket ranges \$5,890-\$88,390	Wisconsin	no	12/31/2002	Fed	4.6%>\$0; 6.15%>\$8,840;	\$8,170	\$14,710	\$700	\$1,400	\$700	5,509	5,051,612	916.97	11	167,978,994	30,685	3.01%	9
MFJ: same rates apply to income bracket ranges \$11,780-\$176,770 MFS: same rates apply to income bracket ranges \$5,890-\$88,390				AGI	6.50% >\$17,680; 6.75%>\$132,580	[deduction	n phases ou	t to 0 for s	single		<i>,</i>			i		ŕ		i
MFJ: same rates apply to income bracket ranges \$11,780-\$176,770 MFS: same rates apply to income bracket ranges \$5,890-\$88,390					[applicable for S, HH]	filers at \$"	79,953; join	t filers at	\$90,895]									
MFS: same rates apply to income bracket ranges \$5,890-\$88,390																		1
						0	,	,						i				1
[community property state]						9	,,							i				1
Total 43 states 242,743 197,681,501 814.37 ^a - 7,635,081,253 31,453 ^a 2.59% ^a	Total 43 stat	tes			· · · · -						242,743	197,681,501	814.37 ^a	-	7,635,081,253	31,453 ^a	2.59% ^a	-

Detail may not add to totals due to rounding.

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2004, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, March 28, 2005 release.

Tax Foundation; State tax forms and instructions; Commerce Clearing House; Federation of Tax Administrators

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 average computations based on tax collection, personal income, and population totals for 43 states levying a tax on personal income.

**Missouri, Montana, and Oklahoma allow federal tax deductibility with limited deductions; North Dakota allows federal tax deductibility if ND-2 optional method form is filed;

Utah allows federal tax deductibility of one-half of federal tax paid.

tc = tax credit

community property state = one-half of the community income is taxable to each spouse

TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS **IG S 105 ARTICLE 4 PART 2.1**

					[6.5.10	5 ARTICLE 4,	PARI 2.]						
			Individua	al Income Tax	Net Collections Be	fore & After Re	eimbursements, Tr	ansfers					
	Total			(-)	(-)	(-)	(-)	(-)	(=)				
	gross		Net collections		Reserves /	Reimburse-	Inter-	Collection		Y	ear-over-year	r % change	
	individual		before	Reserved	transfers for	ments to	governmental	fees on	Collections	Individual	Individual	Net	Amount
	income tax		reimbursments/	to be	administrative	local	inter-fund	overdue	to	income tax	income	collections	to
Fiscal	collections	Refunds	transfers	distributed	costs	governments	transfers	tax debts	General Fund	gross	tax	before	General
year	[\$]	[\$]]\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	transfers	Fund
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	-	1,174,706	128,972,502	(17,735,003)	4,559,656	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	-	122,146	-	493,278	8,316,491	7,088,526,873	-1.05%	4.64%	-2.13%	-0.65%
2003-04	8,984,966,504	1,465,348,511	7,519,617,993	-	122,628	-	957,050	8,640,230	7,509,898,086	5.29%	2.01%	5.95%	5.94%
2004-05	9,953,546,252	1,515,212,939	8,438,333,313	-	137,226	-	18,127,226	10,780,243	8,409,288,618	10.78%	3.40%	12.22%	11.98%

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 while 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.]

				Tax rates:					
Filing Status		Federal AGI		Filing Status	Taxable income		Appl	icable tax rat	<u>ie</u>
Married filing jointly/qualifying	ng widow(er)	\$100,000			Over	Up To	2001-2007	<u>1991-2000</u>	<u>1989-1990</u>
Head of household		\$80,000		Married filing jointly/	\$0	\$21,250	6%	6%	6%
Single		\$60,000		Qualifying widow(er)	\$21,250	\$100,000	7%	7%	7%
Married filing separately		\$50,000			\$100,000	\$200,000	7.75%	7.75%	7%
					\$200,000		8.25% *	7.75%	7%
Standard deduction amounts:				Head of household	\$0	\$17,000	6%	6%	6%
[For most taxpayers]		Tax Year			\$17,000	\$80,000	7%	7%	7%
Filing Status	2004 & after	2003	<u>1989-2002</u>		\$80,000	\$160,000	7.75%	7.75%	7%
Married filing jointly	\$6,000	\$5,500	\$5,000		\$160,000		8.25% *	7.75%	7%
Qualifying widow(er)	\$6,000	\$5,500	\$5,000						
Head of household	\$4,400	\$4,400	\$4,400	Single	\$0	\$12,750	6%	6%	6%
Single	\$3,000	\$3,000	\$3,000		\$12,750	\$60,000	7%	7%	7%
Married filing separately	\$3,000	\$2,750	\$2,500		\$60,000	\$120,000	7.75%	7.75%	7%
					\$120,000		8.25% *	7.75%	7%
[Additional standard deductio	n amounts for each tax	xpayer aged 65 or	older or blind]						
Filing Status	\$ Value			Married filing separately	\$0	\$10,625	6%	6%	6%
Married filing jointly	\$600				\$10,625	\$50,000	7%	7%	7%
Qualifying widow(er)	\$600				\$50,000	\$100,000	7.75%	7.75%	7%
Head of household	\$750				\$100,000		8.25% *	7.75%	7%
Single	\$750								
Married filing separately	\$600			*The 8.25% rate is scheduled to revert t	to 7.75% effective for tax yea	r 2008 and f	uture years.		

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:

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

Additional first-year depreciation add-back extended (G.S. 105-134.6(c)(8):

The 2002 General Assembly enacted an add-back provision to delay the impact on North Carolina's budget of the federal 30% bonus depreciation allowance enacted in 2002. The add-back percentage schedule originally set was 100% for taxable year 2002, 70% for taxable year 2003, and 0% for taxable year 2004 and subsequent years. The federal bonus depreciation rate was increased from 30% to 50% in 2003; the add-back percentage for the taxable year 2004 was increased from 0% to 70% to delay the impact of this change on the North Carolina budget. The add-back percentage for taxable year 2005 and subsequent years is 0%.

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 30 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:

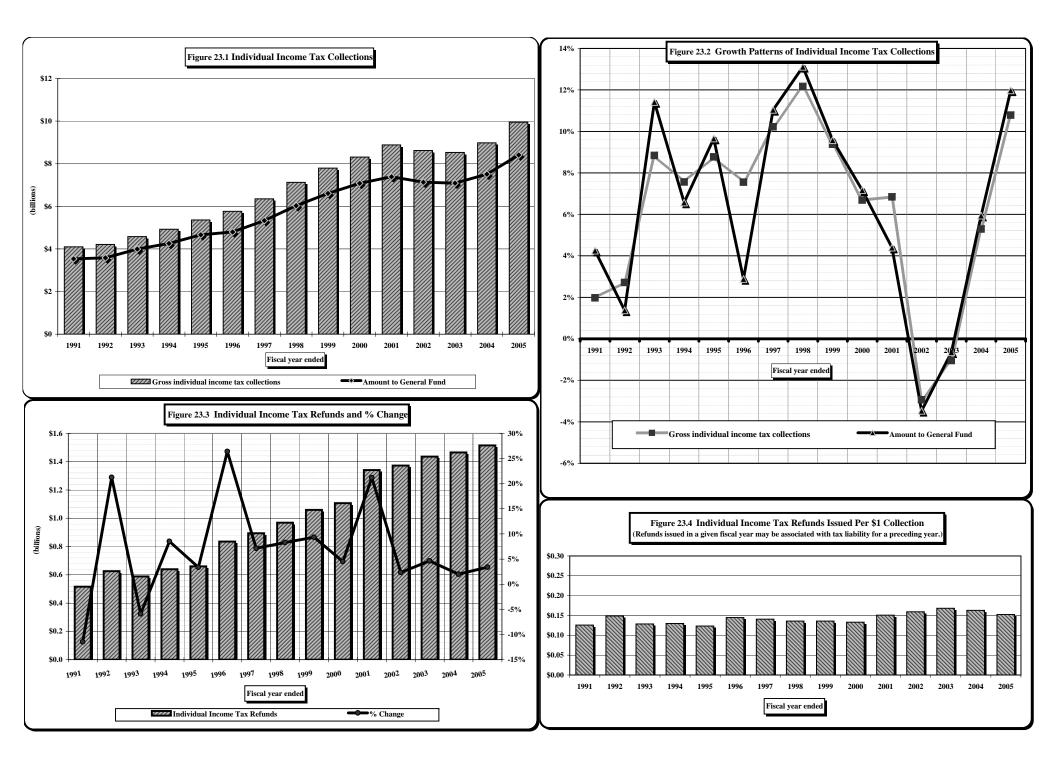
In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02, a transfer of \$18.2 million from the privilege tax account reimbursed the individual income tax account. *Gross individual 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. 2004-05 Amount shown includes \$16,599,074 transferred to the North Carolina Housing Finance Agency for the State low-income housing credits earned for federal low-income housing tax credits (G.S. 105-129.31).

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.

North Carolina Public Campaign Fund designation (G.S. 105-159.2):

Effective for taxable years beginning on or after <u>January 1, 2003</u>, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the North Carolina Public Campaign Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund. (The N.C. Public Campaign Fund was established to provide an alternative means of financing candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)



				Withholdi	ng payn	ients							Fina	1		Total individual	income
Ī	Quart	erly		Month	nly		Accele	rated		Estima	ted		[returns & a	assessme	nts]	tax gross colle	ections
ſ	Quarterly	%	Annual	Monthly	%	Annual	Accelerated	%	Annual	Estimated	%	Annual	Final	%	Annual	Total	Annual
Fiscal	payments	of	%	payments	of	%	payments	of	%	payments	of	%	payments	of	%	payments	%
year	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	total	change	[\$]	change
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%
2003-04	214,187,783	2.4%	-16.5%	666,744,805	7.4%	5.1%	6,307,899,117	70.2%	5.7%	875,048,942	9.7%	0.4%	921,085,858	10.3%	14.9%	8,984,966,504	5.3%
2004-05	223,142,639	2.2%	4.2%	723,036,384	7.3%	8.4%	6,666,346,489	67.0%	5.7%	1,036,789,406	10.4%	18.5%	1,304,231,335	13.1%	41.6%	9,953,546,252	10.8%

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

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 <u>January 1, 1988</u>.

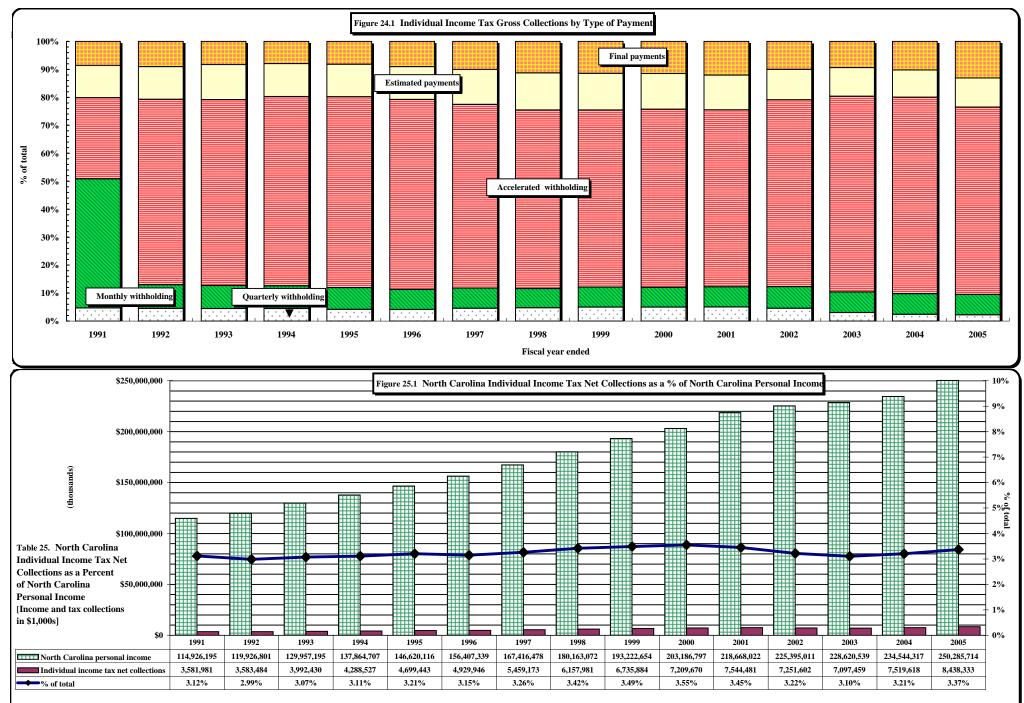
The 1989 General Assembly rewrote G.S.105-163.15 to increase from 80% to 90% the percentage of an individual's income tax liability that must be paid through withholding and estimated income tax to avoid the penalty for underpayment of estimated income tax. The increase in percentage was effective for 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 <u>January 1, 2002</u>, 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.

2004-05 Voluntary Compliance Program

Limited amnesty was granted as result of a court case to corporate and individual taxpayers who had engaged either in tax strategies causing income that would otherwise be taxable in North Carolina to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Individual income tax collections include \$51,229,050 attributable to this program.



[Personal income is for calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.] Source of personal income data: Bureau of Economic Analysis. Table SAI-3, released September 2005.

TABLE 26. STATISTICS OF SPECIAL PROGRAMS [Data for 2004 tax year unavailable at date of publication release.]

					Special Funds						
				Individual Incon	ne Tax					Privilege Tax	
			N.C. Non	game			N.C. Public Ca	ampaign		N.C. Public	Campaign
	N.C. Cand	idates	and		N.C. Political P	arties	Financing	Fund		Financin	g Fund
	Financing	Fund	Endangered Wi	ldlife Fund	Financing F	und	[Individu	uals]		[Attorn	neys]
	[G.S. 105-2	69.6]	[G.S. 105-2	269.5]	[G.S. 105-15	9.1]	[G.S. 105-1	159.2]		[G.S. 105-4	41(a)(1)]
		Refund		Refund	Taxpayers	Income tax	Taxpayers	Income tax	For	Attorneys	
For	Taxpayers	contribution	Taxpayers	contribution	designating	designated	designating	designated	tax	contributing	Contribution
tax	contributing	amount	contributing	amount	[computed]	amount	[computed]	amount	year	[computed]	amount
year	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	beginning	[#]	[\$]
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			499,697	499,697	-	-	-	-	-
2002	6,196	91,781	22,735	312,269	495,743	495,743	-	-	July 1, 2003	989	49,446
2003	-	-	23,339	· · · · · · · · · · · · · · · · · · ·	456,120	,	324,349	973,046	July 1, 2004	741	· · · · · ·

Contribution and designated amounts reflect amounts deposited into the funds for the designated tax year.

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.

[Effective for taxable years beginning on or after January 1, 2006, the designated amount increases. Every taxpayer whose individual income tax liability is at least \$3 for a given year, may on the D-400 return, elect to designate \$3 to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least \$6, each spouse may designate \$3 to the fund.]

N.C. Public Campaign Financing Fund designation [G.S. 105-159.2] [Effective July 1, 2005, the fund was renamed as N.C. Public Campaign Fund.]

Effective for taxable years beginning on or after <u>January 1, 2003</u>, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the North Carolina Public Campaign Financing Fund if the individual has an income tax liability of at least \$3. On a joint return, each individual may agree to allocate \$3 to the Fund; agreeing to allocate \$3 to the Fund neither increases the tax nor reduces a refund.

N.C. Public Campaign Financing Fund contribution [G.S. 105-41(a)(1)]

[Effective for applications for new licenses or license renewals issued on or after January 1, 2006, the voluntary contribution option provision is repealed.]

Attorneys are provided the opportunity to make a voluntary contribution of \$50 to the N.C. Public Campaign Financing Fund at the same time the annual \$50 privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on or after July 1, 2003 (applications for new licenses); effective on or after July 1, 2004 (issuance of license renewals)] Privilege license taxes are imposed annually and are due July 1 of each year; the tax applicable to attorneys is imposed for the privilege of engaging in the practice of law during the fiscal year that begins on the July 1 due date of the tax.

(The N.C. Public Campaign Fund was established to provide an alternative means of financing candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)

	<u>a.</u>						ES LEVYING A							. 1		
	State	Local		Dru		Popu-	General sales		ons	Per	Personal inco	ome	Sales		Individual inc	
	sales	maximum			Non-	lation	fiscal y	ear 2004**		capita	2003	1	collect		collectio	
	tax rate	sales tax	Food	Prescrip-	prescrip-	as		Per cap	oita	collections			as a pe		fiscal year 2	
	as of	rate as of	items [1]	tion	tion	of				per 1 cent		Per	of			Per
G ()	6/1/2005	6/1/2005*	Taxable (T)	Taxable (T)	Taxable (T)	7/1/2004	Amount	Amount		of tax	Amount	capita	personal		Amount	capita
State	[%]	[%]	Exempt (E)	Exempt (E)	Exempt (E)	[1,000s]	[\$1,000s]	[\$]	Rank	[\$]	[\$1,000s]	[\$]	[%]	Rank	[\$1,000s]	[\$]
Alabama	4	8	Т	E	T	4,530	1,892,560	417.78	42	104.45	119,373,020			39	2,243,537	495.26
Arizona	5.6	4.5	E	E	Т	5,744	4,719,642	821.66			151,933,040			8	2,315,865	403.18
Arkansas	6	5.5	Т	E	Т	2,753	2,149,527	780.79	12	130.13	66,515,388			6	1,685,585	612.27
California	6.25	2.5	E	E	Т	35,894	26,506,911	738.48	19		1,184,996,911			28	36,398,983	1,014.07
Colorado	2.9	7	Ε	Ε	Т	4,601	1,909,246	414.96	43	143.09	157,171,088	34,561	1.21%	44	3,413,891	741.99
<i>a i i i</i>									_				• • • • • • •	•		
Connecticut	6	-	E	E	E	3,504	3,127,221	892.47	7	148.75	149,842,940			29	4,319,546	1,232.75
Florida	6	1.5	E	E	E	17,397	17,355,404	997.61	3		511,640,717			5	-	-
Georgia	4	3	E [2]	E	Т	8,829	4,921,337	557.41	34		251,620,610			32	6,830,486	773.64
Hawaii	4	-	T [3]	E	T	1,263	1,900,377	1,504.65	1	376.16	38,013,206		5.00%	1	1,169,205	925.74
Idaho	6	3	T [3]	Е	Т	1,393	1,036,924	744.38	17	124.06	35,409,068	25,902	2.93%	10	907,795	651.68
			T (4)	T (4)	T C C								1	-	0.100	< 40.00
Illinois	6.25	3	T [4]	T [4]	T [4]	12,714	6,922,587	544.49	36		416,978,383			38	8,139,558	640.20
Indiana	6	-	E	E	T	6,238	4,759,445	762.98	14	127.16	178,786,119	· /		13	3,807,861	610.43
Iowa	5	2	E	E	Т	2,954	1,617,505	547.56	35		83,375,280			33	1,958,697	663.07
Kansas	5.3	3	T [3]	E	T	2,736	1,932,927	706.48	22	133.30	80,213,044			18	1,915,530	700.12
Kentucky	6	-	E	Е	Т	4,146	2,466,033	594.80	29	99.13	109,442,026	26,575	2.25%	27	2,819,393	680.03
										1 40 40						101.00
Louisiana	4	6.75	E [2]	E	T	4,516	2,680,716	593.60	30		118,236,485	· · · ·		26 20	2,187,050	484.29
Maine	5	-	E	E	T	1,317	917,248	696.47	23		38,181,249	· · · ·		20	1,160,028	880.81
Maryland	5	-	E	E	E	5,558	2,945,060	529.88	37	105.98	206,411,852	· · ·		42	5,277,844	949.59
Massachusetts	5	-	E	E	Т	6,417	3,743,204	583.33	31	116.67	253,632,340	· · · · ·		40	8,830,334	1,376.08
Michigan	6	-	E	Ε	Т	10,113	7,894,458	780.62	13	130.10	314,345,614	31,178	2.51%	16	6,576,065	650.26
Minner	<u>(</u> =	1	Б	Б	Б	5 101	4.077.700	707.25	11	122 (5	172 226 500	24.021	2.260/	- 21	5 700 594	1 110 21
Minnesota	6.5 7	1 .25	E T	E	E T	5,101	4,066,790	797.25 855.29	11 9	122.65	172,336,500			21	5,709,584	1,119.31 365.73
Mississippi		.25 4.125		E		2,903	2,482,908		9 39		67,642,653	· · · · ·		3	1,061,704	
Missouri	4.225		T [4]	E	Т	5,755	2,950,055	512.61			168,512,117	29,464		36	3,720,749	646.52
Nebraska	5.5	1.5	E	E	Т	1,747	1,524,591	872.69	8		52,435,752	· · · ·		11 7	1,242,603	711.28
Nevada	6.5	1	E	Ε	Т	2,335	2,264,749	969.91	5	149.22	71,549,422	31,910	3.17%	7	-	-
N	(Б	Б	Б	9 (00	()(1 700	710.03	20	110.07	242 040 412	20 577	1.020/	25	7 400 722	950 76
New Jersey	6	-	E E	E	E	8,699	6,261,700	719.82	20 16		342,040,412	39,577		35 9	7,400,733	850.76
New Mexico	5	2.25		E	T	1,903	1,443,300	758.43			46,955,434	· · ·			1,007,248	529.29
New York	4	4.625	E	E	E	19,227	10,050,291	522.72	38		693,791,440			41	24,647,225	1,281.91
North Carolina.	4.5	3	E [2,4]	E	Т	8,541	4,351,823	509.52	40		236,391,241			34	7,510,978	879.40
North Dakota	5	2.5	E	Е	Т	634	367,304	579.34	32	115.87	18,319,019	28,922	2.01%	30	213,982	337.51
	(•	Б	Б	т	11 450	7 001 510	(07 00	24	114 (2)	244 (02 497	20.120	2 200/	25	9 705 171	750 (0
Ohio	6	2	E	E	Т	11,459	7,881,510	687.80	24		344,603,486		2.29%	25	8,705,161	759.68
Oklahoma	4.5	6	T	E	T	3,524	1,594,246	452.40	41	100.53	93,690,912			37	2,319,123	658.09
Pennsylvania	6	1	E	E	E	12,406	7,773,131	626.56	28	104.43	394,760,771			31	7,323,364	590.31
Rhode Island	7	-	E	E	E	1,081	804,647	744.35			34,475,901			22	899,939	832.51
South Carolina.	5	2	Т	Ε	Т	4,198	2,726,657	649.51	27	129.90	108,463,333	26,144	2.51%	16	2,438,712	580.92

TABLE 27. GENERAL SALES TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A GENERAL SALES TAX

						TABL	E 27Continu	ed								
	State	Local		Dru	igs	Popu-	General sales	tax collection	ons	Per	Personal inco	me	Sales t	ax	Individual inc	ome tax
	sales	maximum			Non-	lation	fiscal y	ear 2004**		capita	2003		collecti	ons	collectio	ns
	tax rate	sales tax	Food	Prescrip-	prescrip-	as		Per cap	oita	collections			as a per	cent	fiscal year 2	2004
	as of	rate as of	items [1]	tion	tion	of				per 1 cent		Per	of			Per
	6/1/2005	6/1/2005*	Taxable (T)	Taxable (T)	Taxable (T)	7/1/2004	Amount	Amount		of tax	Amount	capita	personal	income	Amount	capita
State	[%]	[%]	Exempt (E)	Exempt (E)	Exempt (E)	[1,000s]	[\$1,000s]	[\$]	Rank	[\$]	[\$1,000s]	[\$]	[%]	Rank	[\$1,000s]	[\$]
South Dakota	4	2	T [3]	E	Т	771	586,389	760.56	15	190.14	22,072,287	28,856	2.66%	13	-	-
Tennessee +	7	2.75	T [4]	E	Т	5,901	5,845,206	990.54	4	141.51	167,414,793	28,641	3.49%	4	146,851	24.89
Texas	6.25	2	E	E	E	22,490	15,460,221	687.43	25	109.99	642,630,038	29,074	2.41%	18	- 1	-
Utah	4.75	3.25	Т	E	Т	2,389	1,556,332	651.46	26	137.15	59,760,670	25,407	2.60%	15	1,692,277	708.36
Vermont	6	1	E	E	E	621	256,958	413.78	44	68.96	19,130,566	30,888	1.34%	43	429,817	692.14
															ł	
Virginia	4	1	T [4]	E	E	7,460	2,977,401	399.12	45	99.78	248,431,609	33,730	1.20%	45	7,422,071	994.92
Washington	6.5	2.4	E	E	Т	6,204	8,423,160	1,357.70	2	208.88	203,889,681	33,254	4.13%	2		-
West Virginia	6	-	Т	Е	Т	1,815	1,021,365	562.74	33	93.79	44,456,319	24,542	2.30%	24	1,068,212	588.55
Wisconsin	5	1	Е	Е	Т	5,509	3,899,395	707.82	21	141.56	167,978,994	30,685	2.32%	23	5,051,612	916.97
Wyoming	4	2	T [3]	Е	Т	507	462,842	912.90	6	228.23	16,284,850	32,433	2.84%	12	-	-
Total 45 states	-	-	-	-	-	285,795	198,431,303	694.31 ^a	-	-	8,904,136,580	31,156 ^a	2.23% ^a	-	191,969,198	671.70 ^a

Detail may not add to totals due to rounding.

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).

+Tennessee imposes a personal income tax rate of 6% on interest and dividend income.

*Highest local rate known to be actually levied by at least one jurisdiction. Includes local taxes for general purposes and those earmarked for specific purposes (e.g. transit).

Taxes applying only to specified sales (e.g. lodging or meals) are excluded.

**Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services. Collections may include tax receipts from transactions subject to a preferential rate other than the general sales tax rate shown.

Data for some states include state-collected local sales tax. North Carolina sales tax data include \$14,500,116 retained by state to pay for the costs of collecting and distributing local sales taxes.

^aWeighted average computations based on collection totals and population for 45 states levying a general state sales tax.

Food and drug items:

[1] Food purchased for consumption off-premises.

[2] Food exempt from state tax, but subject to local taxes.

[3] Income tax credit allowed to offset sales tax on food.

[4] Item taxed at lower rate; food purchased for consumption off-premises in North Carolina is subject to only a 2% local sales tax rate.

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2004, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. State Government Tax Collections: 2004.

Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, March 25, 2005 release.

Sales Tax Institute; Federation of Tax Administrators

TABLE 28. STATE SALES AND USE TAX COLLECTIONS IG S 105 ARTICLE 51

					[G.S. 105 ARTIC	/LE 5]							
			Sales	and Use Tax Rei	mbursements, Dist	ributions, and Tra	nsfers						
	State		Net collections	(-)	(-)	(-)	(-)	(-)	(=)				
	sales and		before	State aid/	Refund of local	Reserves/	Inter-	Collection	Net	Ye	ear-over-yea	ar % change	
	use tax		reimburse-	local	sales & use	transfers for	governmental	fees on	collections			Net	Amount
	gross		ments/	government	tax paid by	administrative	inter-fund	overdue	to General			collections	to
	collections	Refunds	transfers	distributions	state agencies	fees/costs	transfers	tax debts	Fund	Gross		before	General
Fiscal year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	Refunds	transfers	Fund
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	12,900,455	856,840	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	13,914,099	1,328,067	3,922,821,877	7.05%	6.95%	7.06%	5.86%
2003-04	4,656,199,353	288,688,759	4,367,510,594	91,754,930	14,456,215	14,500,116	23,365,437	1,232,054	4,222,201,842	8.27%	2.02%	8.71%	7.63%
2004-05	4,923,391,473	309,935,699	4,613,455,774	85,304,241	10,241,254	14,402,267	25,216,590	1,132,245	4,477,159,178	5.74%	7.36%	5.63%	6.04%
D-4-11	dd to totala dua	4											

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, 2007.

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. [Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales

of spirituous liquor other than mixed beverages increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.]

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:

2001-02 \$9,704,764 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.]

2002-03 \$55,183,726 municipal shares of the telecommunications tax.

2003-04 \$52,922,447 municipal shares of the telecommunications tax; \$38,832,483 hold harmless payments * to local governments due to repeal of certain local government distributions.

2004-05 \$56,290,836 municipal shares of the telecommunications tax; \$29,013,405 hold harmless payments * to local governments due to repeal of certain local government distributions. *Hold Harmless Payments-Repeal of local reimbursements and revenue replacement option :

The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002.

A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, G.S. 105-521 (scheduled to sunset in 2012).

The Inter-governmental inter-fund transfers column includes the following amounts transferred to the Wildlife Resources Fund (G.S. 105-164.44B):

1990-91	\$ 2,839,934	1995-96	\$ 6,561,649	2000-01	\$ 12,206,053
1991-92	\$ 2,738,207	1996-97	\$ 7,649,271	2001-02	\$ 12,900,455
1992-93	\$ 3,731,117	1997-98	\$ 8,835,214	2002-03	\$ 13,914,099
1993-94	\$ 4,536,053	1998-99	\$ 10,921,878	2003-04	\$ 15,038,583
1994-95	\$ 5,759,177	1999-00	\$ 11,042,953	2004-05	\$ 16,920,820

Dry-Cleaning Solvent Cleanup Fund

Effective April 1, 2003, until June 30, 2010, an amount equal to fifteen percent (15%) of the net State sales and use taxes collected under G.S. 105-164.1(a)(4) during the previous fiscal year is to be transferred, at the end of each quarter, to the Dry-Cleaning Solvent Cleanup Fund established under G.S. 143-215.104C.

Amounts of the transfers included in the Inter-governmental inter-fund transfers column are as follows: 2003-04 \$8,326,854 2004-05 \$8,292,105

TABLE 28. -Continued

Changes in State sales tax rates by year

<u>1991-92</u>

Effective <u>July 16, 1991</u>, the general State rate increased from 3% to 4%. Effective <u>July 16, 1991</u>, 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.

<u>1996-97</u>

Effective <u>August 1, 1996</u>, 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%.

<u>1998-99</u>

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.

<u>1999-00</u>

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.

<u>2001-02</u>

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 <u>December 1, 2001</u>, 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, toll, private telecommunications, and mobile telecommunications services.

[Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor other than mixed beverages increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.] [Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.]

2003-04

Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under G.S. 105-164.4(a)(8).

Twenty percent (20%) of the taxes collected under this statute are distributed to counties. G.S. 105-164.44G

[Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under G.S. 105-164.4(a)(1a).]

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates.

[Prior to this date, soft drinks sold for home consumption were not taxable at the State level.][Effective January 1, 2004, sales of closed container

soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines are taxable and subject to both the State and local rates under G.S. 105-164.13(50).]

Effective January 1, 2004, candy is exempt from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both State and local rates under G.S. 105-164.13(50).]

[Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.]

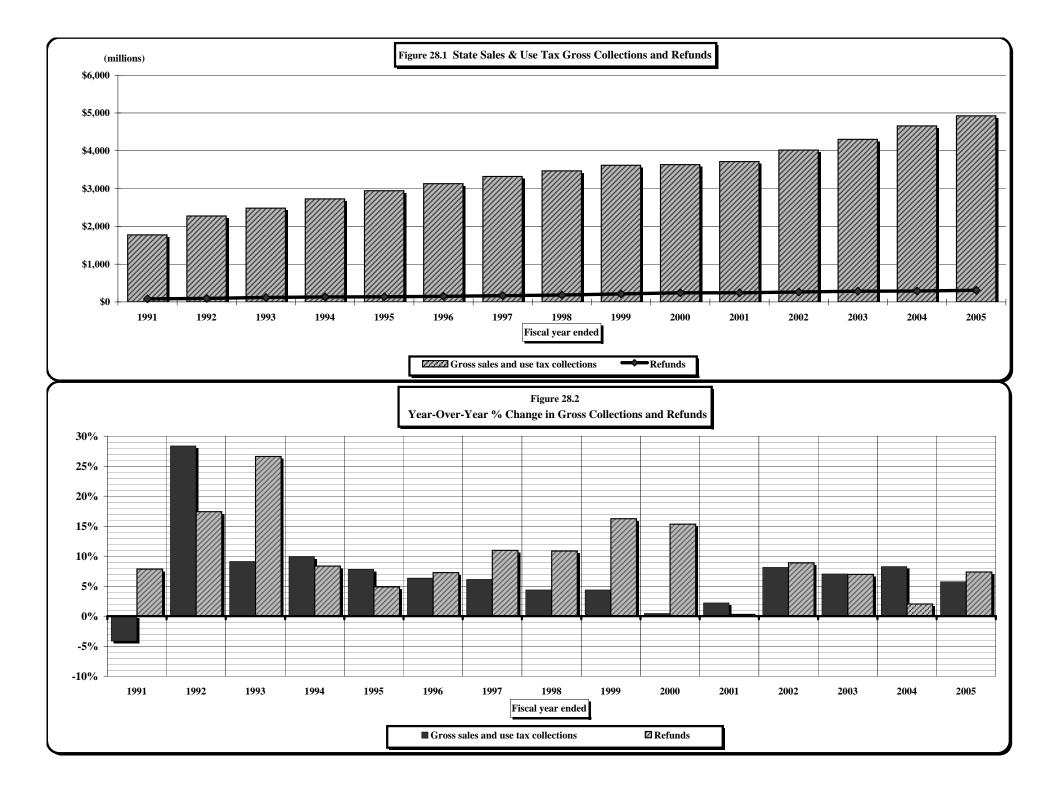


TABLE 29. STATE PER CAPITA GROSS SALES and USE TAX COLLECTIONS and PER CAPITA PERSONAL INCOME

							Fiscal year	· ended							
	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	2000	<u>2001</u>	2002	2003	2004	2005
Per capita gross sales & use tax															
collections	\$266	\$335	\$360	\$387	\$409	\$426	\$443	\$453	\$463	\$450	\$453	\$483	\$517	\$553	\$576
Per capita personal income	\$17,246	\$17,677	\$18,842	\$19,575	\$20,400	\$21,295	\$22,320	\$23,530	\$24,743	\$25,560	\$27,068	\$27,493	\$27,505	\$27,852	\$29,303
Per capita sales & use collections															
as % of per capita personal income	1.54%	1.90%	1.91%	1.98%	2.01%	2.00%	1.98%	1.92%	1.87%	1.76%	1.67%	1.76%	1.88%	1.99%	1.97%

[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 1990 is paired with tax collections for fiscal year 1990-91.

Source of per capita personal income and population: Bureau of Economic Analysis. Table SAI-3, released September 2005.

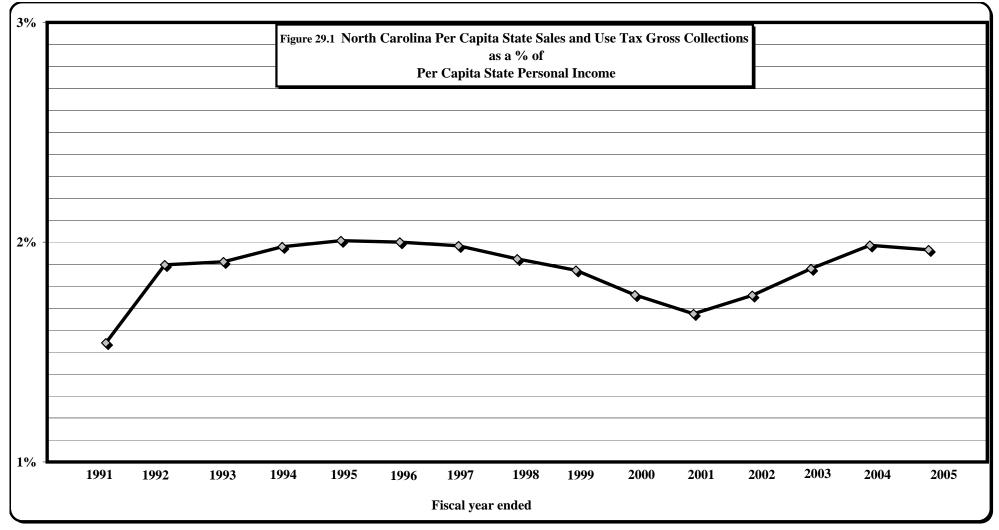
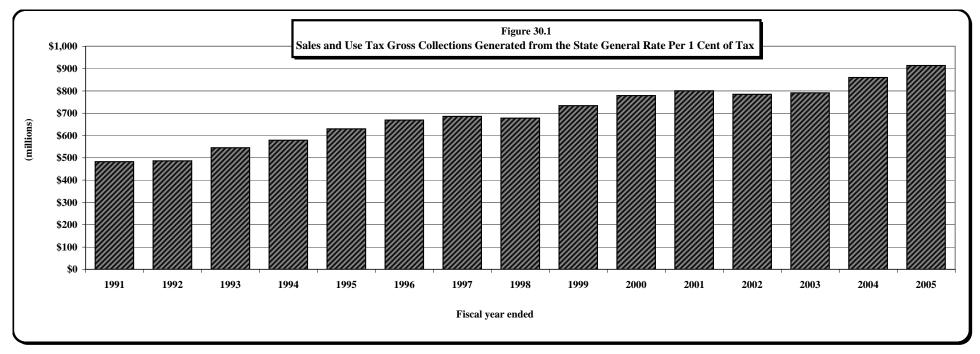
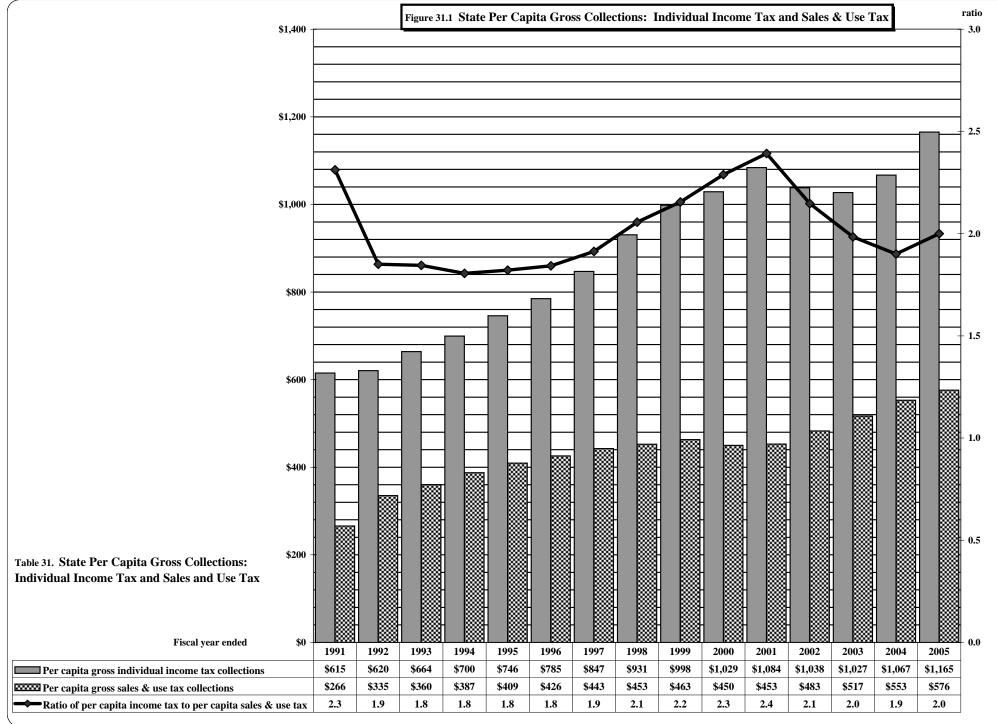


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONSGENERATED FROM THE STATE GENERAL RATEPER ONE CENT OF TAX

	PER ON	E CENT OF TAY	K		
				Computed	[Collections for any given period may reflect multiple State general rates. The Computed State sales and use tax
		State		State	collections per 1 cent of tax amounts computed for 1991-92 and 2001-02 have been adjusted to account for the timing
	State	sales and use	State	sales and	of rate change implementation. Tax collections generated from rates less than the general rate (preferential rates)
	sales and	tax gross	sales and	use tax	and rates greater than the general rate (6% telecommunications services, 6% spirituous liquor, and
	use tax	collections	use tax	collections	5% direct-to-home satellite) are not included in the computations of collections per 1 cent of tax.
	gross	taxed at	general	per 1 cent	Collections do not include state retained portions of local sales and use tax collections or refunds of
	collections	general rate	rate	of tax	local sales taxes to state agencies. Major legislative changes affecting the tax base subject to the general rate
Fiscal year	[\$]	[\$]	[Percent]	[\$]	and food purchased for home consumption are noted below.]
1990-91	1,766,429,691	1,447,854,557	3%	482,618,000	
1991-92	2,259,992,667	1,906,213,849	3%, 4%	486,598,000	State general rate:
1992-93	2,468,337,897	2,182,195,864	4%	545,549,000	The State general rate increased from 3% to 4% effective for sales made on or after <u>July 16, 1991</u> .
1993-94	2,713,990,677	2,315,392,256		578,848,000	The State general rate increased from 4% to 4.5% effective for sales made on or after October 16, 2001 and is
1994-95	2,924,428,360	2,520,788,438		630,197,000	scheduled to revert to 4% effective <u>July 1, 2007</u> .
1995-96	3,111,625,603	2,678,104,821		669,526,000	
1996-97	3,298,349,023	2,741,951,991		685,488,000	State rate applicable to food purchased for home consumption:
1997-98	3,444,923,553	2,711,976,745		677,994,000	Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from the
1998-99	3,596,235,091	2,935,215,573		733,804,000	State general rate of 4% to 3%.
1999-00	3,608,884,890	3,117,512,988		779,378,000	Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%.
2000-01	3,690,738,438	3,201,778,667		800,445,000	Effective <u>May 1, 1999</u> , the 2% State rate applicable to food purchased for home consumption was repealed.
2001-02	3,994,007,200	3,397,612,545	4%,4.5%	784,490,000	[Column 1 includes all collections of State sales and use taxes generated from food purchased for home consumption.
2002-03	4,291,189,572	3,559,693,832	4.5%	791,043,000	For fiscal years 1996-97 through 1998-99, collections of food purchased for home consumption generated from the
2003-04	4,622,805,361	3,869,165,080		859,814,000	3% or 2% rate are not included in columns 2 and 4 because the applicable rate was less than the State general rate.]
2004-05	4,894,933,722	4,111,246,661	"	913,610,000	



STATE SALES AND USE TAX STATISTICS



		[G	S. 105 ARTICLE	E 5]						
					Fiscal year					
	1990-1991		1991-1992		1992-1993		1993-1994		1994-1995	
Business groups		%		%		%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
Retail:	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
xetan:										
Apparel	56,024,860	3.2%	75,404,501	3.3%	81,978,961	3.3%	86,570,012	3.2%	92,768,198	3.29
Automotive:	105,910,238	6.0%	136,953,451	6.1%	140,374,492	5.7%	151,491,739	5.6%	161,916,368	5.5
Motor vehicle dealers	15,167,733	0.9%	19,834,347	0.9%	20,330,625	0.8%	22,458,124	0.8%	24,794,511	0.8
Airplanes, boats - (3%) rate	17,347,382	1.0%	23,487,492	1.0%	20,786,371	0.8%	7,406,254	0.3%	9,657,427	0.3
Manufactured home (mobile home) dealers	354,217	0.0%	532,373	0.0%	507,674	0.0%	730,017	0.0%	915,889	0.0
Manufactured home (mobile home)-(2%) rate	[included in		[included in		[included in		14,384,749	0.5%	15,483,706	0.5
[see notes for applicable rates]	airplanes and		airplanes and		airplanes and					
Modular home-(2% rate; 2.5% eff 1-1-04)	boats group]		boats group]		boats group]		[included in		[included in	
							mfd home group]		mfd home group]	
Other automotive	73,040,906	4.1%	93,099,239	4.1%	98,749,822	4.0%	106,512,595	3.9%	111,064,835	3.89
Food	418,682,811	23.7%	556,169,462	24.6%	593,886,077	24.1%	629,357,489	23.2%	662,838,679	22.7
Furniture	69,451,025	3.9%	88,455,439	3.9%	100,672,961	4.1%	113,779,238	4.2%	120,967,820	4.1
General merchandise	298,058,668	16.9%	394,452,528	17.5%	436,756,541	17.7%	477,256,954	17.6%	521,898,188	17.8
Lumber and building material	137,435,499	7.8%	173,406,173	7.7%	205,242,906	8.3%	246,361,024	9.1%	283,387,255	9.7
Utility services [includes liquor and satellite effective 2001-02]	246,757,635	14.0%	274,291,101	12.1%	279,161,417	11.3%	312,209,380	11.5%	307,728,433	10.5
Unclassified	223,150,824	12.6%	300,069,424	13.3%	337,526,708	13.7%	364,945,222	13.4%	402,090,764	13.7
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	35,793,543	2.0%	37,375,994	1.7%	39,798,801	1.6%	41,471,029	1.5%	44,376,737	1.5
Total retail	1,591,265,103	90.1%	2,036,578,073	90.1%	2,215,398,864	89.8%	2,423,442,087	89.3%	2,597,972,442	88.8
% Highway use tax - motor vehicle leasing	18,406,868	1.0%	17,813,886	0.8%	20,189,023	0.8%	22,070,026	0.8%	25,272,634	0.9
Vholesale licenses [Repealed for taxes paid on or after July 1, 1998.]	269,706	0.0%	810,346	0.0%	1,191,022	0.0%	1,056,984	0.0%	1,120,985	0.0
Use tax (see note)	156,488,014	8.9%	204,790,362	9.1%	231,558,987	9.4%	267,421,582	9.9%	300,062,300	10.3
Total retail and use tax (licenses when applicable)	1,766,429,691	100.0%	2,259,992,667	100.0%	2,468,337,897	100.0%	2,713,990,677	100.0%	2,924,428,360	100.0

TABLE 32. STATE SALES AND USE TAX: GROSS COLLECTIONS BY BUSINESS GROUPS AND UNITS[G.S. 105 ARTICLE 5]

			TABLE 3	2 Cont						
	1005 1007		1007 1005		Fiscal year		1000 1000		1000 0000	
D. to an an	1995-1996		1996-1997		1997-1998		1998-1999		1999-2000	
Business groups		%		%		%		%	A	%
	Amount	of total	Amount	of total	Amount	of total	Amount	of total	Amount	of total
Retail:	[\$]	total								
Retail.										
Apparel	95,450,439	3.1%	96,246,850	2.9%	100,886,318	2.9%	97,797,118	2.7%	101,312,348	2.8%
Automotive:	175,564,895	5.6%	179,432,550	5.4%	182,729,329	5.3%	194,445,894	5.4%	199,762,787	5.5%
Motor vehicle dealers	26,571,412	0.9%	27,656,981	0.8%	28,890,773	0.8%	30,580,041	0.9%	30,114,110	0.8%
Airplanes, boats - (3%) rate	11,112,787	0.4%	9,246,368	0.3%	11,130,350	0.3%	10,757,869	0.3%	10,803,837	0.3%
Manufactured home (mobile home) dealers	942,307	0.0%	872,889	0.0%	1,182,115	0.0%	1,433,685	0.0%	1,583,215	0.0%
Manufactured home (mobile home)-(2%) rate	16,748,017	0.5%	17,075,679	0.5%	17,368,139	0.5%	20,152,619	0.6%	19,389,423	0.5%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in									
	mfd home group]		mfd home group]		mfd home group]		mfd home group]		mfd home group]	
Other automotive	120,190,372	3.9%	124,580,633	3.8%	124,157,952	3.6%	131,521,680	3.7%	137,872,202	3.8%
Food	701,781,868	22.6%	715,500,403	21.7%	740,721,893	21.5%	672,949,487	18.7%	524,284,128	14.5%
Furniture	125,592,766	4.0%	134,629,117	4.1%	142,354,550	4.1%	152,953,893	4.3%	154,258,498	4.3%
General merchandise	578,134,287	18.6%	616,428,509	18.7%	625,352,352	18.2%	684,542,657	19.0%	715,701,673	19.8%
Lumber and building material	295,341,240	9.5%	329,716,424	10.0%	342,385,447	9.9%	379,355,975	10.5%	402,377,626	11.1%
Utility services [includes liquor and satellite effective 2001-02]	329,155,356	10.6%	338,718,853	10.3%	351,593,637	10.2%	366,961,469	10.2%	375,669,973	10.4%
Unclassified	501,794,371	16.1%	630,798,541	19.1%	693,807,982	20.1%	771,872,702	21.5%	840,673,522	23.3%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	46,341,333	1.5%	50,320,348	1.5%	54,697,552	1.6%	52,009,309	1.4%	54,188,149	1.5%
Total retail	2,849,156,555	91.6%	3,091,791,595	93.7%	3,234,529,060	93.9%	3,372,888,504	93.8%	3,368,228,704	93.3%
8% Highway use tax - motor vehicle leasing	29,737,767	1.0%	32,388,443	1.0%	31,112,642	0.9%	35,398,039	1.0%	31,320,520	0.9%
Wholesale licenses [Repealed for taxes paid on or after July 1, 1998.]	425,522	0.0%	1,025,185	0.0%	1,103,852	0.0%	20,557	0.0%	-	-
Use tax (see note)	232,305,760	7.5%	173,143,800	5.2%	178,177,998	5.2%	187,927,990	5.2%	209,335,666	5.8%
Total retail and use tax (licenses when applicable)	3,111,625,603	100.0%	3,298,349,023	100.0%	3,444,923,553	100.0%	3,596,235,091	100.0%	3,608,884,890	100.0%

			TABLE 3	2 Con	Fiscal year	r				
	2000-2001		2001-2002		2002-2003		2003-2004		2004-2005	
Business groups		%		%		%		%		%
	Amount	of	Amount	of	Amount	of	Amount	of	Amount	of
	[\$]	total	[\$]	total	[\$]	total	[\$]	total	[\$]	total
Retail:										
Apparel	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%	142,766,762	2.9%
Automotive:	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%	254,507,573	5.2%
Motor vehicle dealers	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%	40,597,056	0.8%
Airplanes, boats - (3%) rate	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%	11,395,303	0.2%
Manufactured home (mobile home) dealers	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%	2,396,813	0.0%
Manufactured home (mobile home)-(2%) rate	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%	5,607,207	0.1%
[see notes for applicable rates]										
Modular home-(2% rate; 2.5% eff 1-1-04)	[included in		[included in		[included in		2,385,872	0.1%	7,032,204	0.1%
	mfd home group]		mfd home group]		mfd home group]					
Other automotive	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%	187,478,990	3.8%
Food	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%	725,611,884	14.8%
Furniture	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%	181,087,138	3.7%
General merchandise	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%	987,088,322	20.2%
Lumber and building material	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%	594,458,884	12.1%
Utility services [includes liquor and satellite effective 2001-02]	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%	669,470,423	13.7%
Unclassified	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%	1,249,760,813	25.5%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%	46,272,351	0.9%
Total retail	3,451,159,446	93.5%	3,967,811,018	99.3%	4,261,420,849	99.3%	4,582,024,720	99.1%	4,851,024,149	99.1%
8% Highway use tax - motor vehicle leasing	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%	43,909,573	0.9%
Wholesale licenses [Repealed for taxes paid on or after July 1, 1998.]	-	-	-	-	-	-	-	-	-	-
Use tax (see note)	213,868,145	5.8%	-	-	-	-	-	-	-	-
Total retail and use tax (licenses when applicable)	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%	4,894,933,722	100.0%

TABLE 32. - Continued

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 <u>all</u> 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 32. - 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. included in the general merchandise group - not the furniture group.

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

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, 2007.

Use tax category:

Amounts shown for 1990-91 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.

- 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.
- 2003-04 Effective for sales made on or after January 1, 2004, modular homes are subject to a 2.5% State sales and use tax rate under G.S. 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute are distributed to counties and municipalities. G.S. 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under G.S. 105-164.4(a)(1a).]

Food group:

- 1996-97 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%. 1998-99 Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed.
- 2003-04 Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines are taxable and subject to both the State and local rates under G.S. 105-164.13(50).] Effective January 1, 2004, candy is exempt from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at

fifty percent (50%) of the sales price and is subject to both the State and local rates under G.S. 105-164.13(50).]

[Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate; taxation of candy sold through vending machines remains unchanged.]

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.

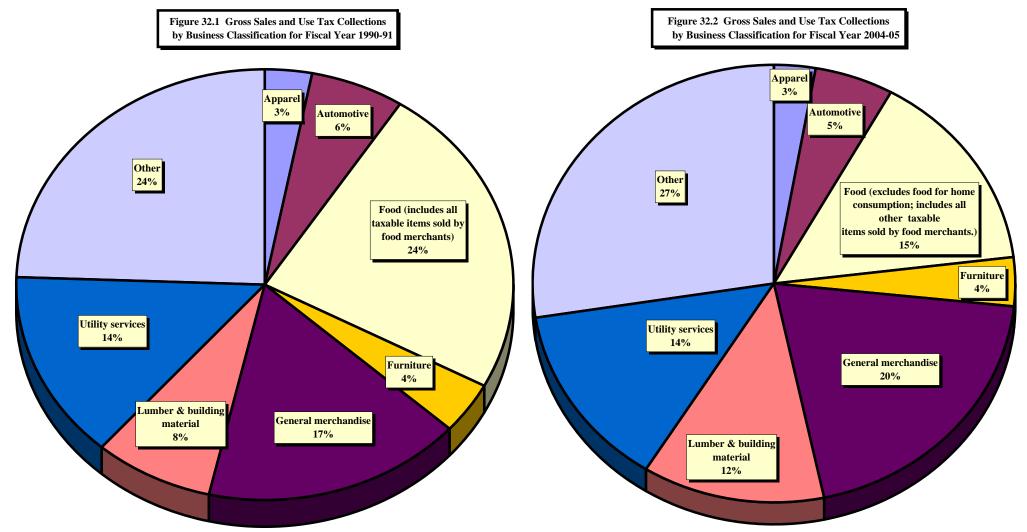
interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

[Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services.]

[Effective January 1, 2006, the combined general rate of 7% sales and use tax is imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates.]

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

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. <u>All</u> 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. Food for home consumption was taxed during 1990-91, but not during 2004-05.

TABLE 33. SALES AND USE TAX REF	UNDS BY TYPE OF TAX REFUNDED B	Y TYPE OF CLAIMANT

							North Caroli	na counties, n	nunicipalities,		All others		All refunds			
							United Sta	tes governmei	nt and other	[Exclude	es refunds of lo	ocal tax	[Exclude	ocal tax		
	Carriers	in interstate c	ommerce	Nonprofit hospitals, churches, etc.			governmental entities			paid	by state agenc	ies]+	paid by state agencies]+			
Fiscal	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	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2003-04	2,766,242	1,490,792	4,257,034	168,252,165	89,020,213	257,272,378	93,611,687	43,430,122	137,041,809	24,058,666	12,218,400	36,277,066	288,688,759	146,159,528	434,848,287	
2004-05	3,778,056	2,093,803	5,871,859	193,330,569	105,735,414	299,065,983	91,837,792	51,358,481	143,196,273	20,989,281	19,023,962	40,013,243	309,935,699	178,211,659	488,147,358	

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)+: 19

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
2003-04	14,456,215
2004-05	10,241,254

TABLE 34. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT [Refunds are combined State and County taxes]

		[R	efunds are co	mbined State a	nd County taxes]		_	
					Other ref	unds			
				Special					
		Muni-	Public	Districts/	U.S.	University	Total		
Fiscal	Counties	cipalities	Schools ^a	Authorities	Government	System	Other	Total	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
1993-94	14,239,995	22,476,829	-	[not available]	[not available]	[not available]	8,143,622	44,860,445	Detail may not add to totals due to rounding.
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	The second extra session of the 1996 General Assembly authorized refunds of sales and use
1996-97	20,388,158	29,777,918	-	"	"	"	8,661,086	58,827,162	taxes to UNC Hospitals at Chapel Hill for taxes paid on or after <u>January 1, 1997</u> .
1997-98	22,541,073	30,641,945	-	"	"	"	11,843,668	65,026,686	These refunds are included in the University System amounts.
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	Breakdown of 'Other refunds' unavailable prior to 1999-00.
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	^a School administrative units were first eligible to receive refunds in fiscal year 1999-00 for
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	
2003-04	30,587,302	39,128,646	46,888,586	3,463,418	3,342,312	13,631,545	20,437,275	137,041,809	
2004-05	33,611,388	37,980,635	55,756,526	4,587,304	3,113,050	8,147,370	15,847,724	143,196,273	_

TABLE 35. SALES AND USE TAX NONPROFIT REFUNDS BY FISCAL YEAR [Refunds are combined State and County taxes]

I. Nonprofit Refunds By Size Of Refund													
		Fis	cal year		Fiscal year								
		20	003-04			2	004-05						
	Claim	ants	Refunds is	ssued	Clain	nants	Refunds is	ssued					
		%		%		%		%					
		of	Amount	of		of	Amount	of					
Size of Refund	[#]	total	[\$]	total	[#]	total	[\$]	total					
< \$10,000	8,517	89.02%	14,464,464	5.62%	8,449	87.61%	15,395,408	5.15%					
\$10,001 - \$50,000	761	7.95%	16,020,770	6.23%	886	9.19%	17,999,637	6.02%					
\$50,001 - \$100,000	127	1.33%	8,851,079	3.44%	120	1.24%	8,190,351	2.74%					
\$100,001 - \$500,000	109	1.14%	24,192,123	9.40%	130	1.35%	25,340,491	8.47%					
\$500,001 - \$1,000,000	20	0.21%	13,682,039	5.32%	22	0.23%	15,661,775	5.24%					
\$1,000,001 +	34	0.36%	180,061,902	69.99%	37	0.38%	216,478,319	72.38%					
Total	9,568	100.00%	257,272,378	100.00%	9,644	100.00%	299,065,983	100.00%					

Detail may not add to totals due to rounding.

II. Nonprofit Refunds Of \$100,001 Or More By Type Of Claimant

	Fiscal year Fiscal year									
		2003-04 2004-05								
	Claimants Refunds issue				Clai	imants	Refunds is	ssued		
		%		%		%		%		
		of	Amount	of		of	Amount	of		
Nonprofit Entity Type	[#]	total	[\$]	total	[#]	total	[\$]	total		
Hospitals	86	52.76%	165,475,934	75.93%	88	46.56%	192,955,231	74.94%		
Educational institutions:										
Collegiate institutions	15	9.20%	39,792,494	18.26%	24	12.70%	49,624,545	19.27%		
Elementary, secondary institutions	8	4.91%	1,463,994	0.67%	11	5.82%	2,274,013	0.88%		
Churches, orphanages, and other religious institutions	12	7.36%	2,299,304	1.06%	15	7.94%	2,710,671	1.05%		
Charitable and other institutions	20	12.27%	4,954,932	2.27%	27	14.29%	6,301,189	2.45%		
Retirement/convalescent facilities	22	13.50%	3,949,407	1.81%	24	12.70%	3,614,936	1.40%		
(includes adult care and skilled nursing facilities)										
Total	163	100.00%	217,936,065	100.00%	189	100.00%	257,480,586	100.00%		

Detail may not add to totals due to rounding.

G.S. 105-164.14(b) provides for semiannual refunds of sales and use tax paid by nonprofit hospitals, nonprofit educational institutions, churches, orphanages, other nonprofit charitable or religious institutions and organizations, and homes for the aged, sick, or infirm whose property is excluded from property tax on direct purchases of tangible personal property used in carrying on their nonprofit work. Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

Number of claimants reflects the number of entities to which at least one refund was issued during the period July 1 through June 30, and does not reflect the number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date. The data in the above tables generally reflect refunds for sales and use taxes paid by nonprofit entities during the calendar year preceding the fiscal year ended (year shown).

TABLE 36. STATE SALES AND US	E TAX: GROSS COLLECTIONS BY COUNTY
[2 S 105 ARTICLE 51

[G.S. 105 ARTICLE 5]															
	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998	Year-over-year % change						
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	92/91	93/92	94/93	95/94	96/95	97/96	98/97
Alamance	22,310,794	28,756,281	31,186,063	34,557,217	36,537,706	39,703,161	41,670,225	41,801,102	28.9%	8.4%	10.8%	5.7%	8.7%	5.0%	0.3%
Alexander	2,452,893	3,220,690	3,473,146	3,521,142	3,702,401	3,982,364	4,056,521	4,301,172	31.3%	7.8%	1.4%	5.1%	7.6%	1.9%	6.0%
Alleghany	1,154,924	1,429,320	1,543,996	1,565,035	1,838,013	1,806,481	1,851,788	1,978,626		8.0%	1.4%		-1.7%	2.5%	6.8%
Anson	2,325,810	2,978,128	3,129,574	3,161,157	3,277,649	3,478,068	3,587,843	3,605,119	28.0%	5.1%	1.0%		6.1%	3.2%	0.5%
Ashe	2,684,110	3,516,912	3,591,720	3,739,740	3,973,285	4,090,354	4,304,540	4,436,031	31.0%	2.1%	4.1%	6.2%	2.9%	5.2%	3.1%
Avery	2,505,397	3,309,472	3,609,650	4,130,791	4,652,219	4,779,615	5,169,319	5,410,836	32.1%	9.1%	14.4%	12.6%	2.7%	8.2%	4.7%
Beaufort	7,001,280	8,680,716	9,831,509	10,719,377	11,084,588	11,482,598	11,787,093	12,000,013	24.0%		9.0%		3.6%	2.7%	
Bertie	1,083,161	1,368,414	1,482,526	1,504,220	1,514,854	1,495,663	1,432,380	1,405,585			1.5%	0.7%	-1.3%	-4.2%	-1.9%
Bladen	3,041,978	3,900,268	4,419,193	4,571,969	4,967,528	5,183,348	5,200,053	5,067,974	28.2%		3.5%	8.7%	4.3%	0.3%	-2.5%
Brunswick	9,431,271	12,495,696	14,413,228	16,004,185	17,507,123	19,543,715	20,544,897	22,082,163	32.5%		11.0%	9.4%	11.6%	5.1%	7.5%
Buncombe	44,942,691	60,409,806	66,069,555	72,273,994	78,492,787	82,725,822	84,635,277	87,940,932	34.4%	9.4%	9.4%	8.6%	5.4%	2.3%	3.9%
Burke	9,439,669	12,110,940	13,082,608	14,363,580	15,536,437	16,516,238	16,684,537	17,057,068			9.8%		6.3%		
Cabarrus	17,267,489	22,654,121	23,842,297	26,523,784	30,064,711	31,928,166	33,814,645	36,602,893	31.2%	5.2%	11.2%		6.2%	5.9%	8.2%
Caldwell	8,931,407	11,863,784	12,496,219	13,382,080	14,375,334	14,487,687	15,336,472	15,194,038		5.3%	7.1%	7.4%	0.8%	5.9%	-0.9%
Camden	272,596	308,302	368,436	400,854	433,225	443,662	510,198	526,047	13.1%		8.8%	8.1%	2.4%	15.0%	3.1%
Carteret	11,663,542	15,436,955	17,215,788	18,648,295	20,619,499	21,736,607	23,018,819	23,350,362	32.4%		8.3%	10.6%	5.4%	5.9%	1.4%
Caswell	770,615	982,709	1,073,834	1,149,009	1,255,193	1,260,440	1,365,936	1,290,852			7.0%	9.2%	0.4%	8.4%	
Catawba	29,766,987	38,214,009	41,882,631	47,056,238	51,242,856	52,796,191	55,810,396	57,676,430	28.4%	9.6%	12.4%	8.9%	3.0%	5.7%	3.3%
Chatham	3,924,890	5,119,473	5,721,055	6,021,746	6,590,664	7,040,929	7,349,866	7,405,508	30.4%		5.3%	9.4%	6.8%	4.4%	0.8%
Cherokee	3,390,325	4,607,992	5,256,116	5,887,665	6,421,413	6,869,604	7,443,461	7,260,296	35.9%	14.1%	12.0%	9.1%	7.0%	8.4%	-2.5%
Chowan	1,895,015	2,405,509	2,533,297	2,867,723	3,056,529	2,824,208	2,843,732	2,890,725	26.9%	5.3%	13.2%	6.6%	-7.6%	0.7%	1.7%
Clay	598,105	870,682	916,014	995,802	1,146,679	1,133,886	1,313,045	1,239,921	45.6%	5.2%	8.7%	15.2%	-1.1%	15.8%	-5.6%
Cleveland	14,240,743	18,306,267	19,410,374	21,424,351	23,299,060	23,989,022	24,430,546	25,706,533	28.5%	6.0%	10.4%	8.8%	3.0%	1.8%	5.2%
Columbus	7,660,960	9,762,872	10,702,215	10,949,078	11,326,311	11,861,250	12,113,952	11,787,860	27.4%	9.6%	2.3%	3.4%	4.7%	2.1%	-2.7%
Craven	13,094,782	17,176,614	18,670,601	19,898,971	20,540,759	21,255,863	22,777,359	23,019,365	31.2%		6.6%		3.5%	7.2%	
Cumberland	44,014,373	62,856,654	70,520,345	75,570,902	79,028,964	82,401,354	84,249,409	83,239,487	42.8%		7.2%	4.6%	4.3%	2.2%	
Currituck	1,424,508	1,976,808	2,476,281	3,197,392	3,678,429	3,999,895	4,387,528	5,150,893	38.8%		29.1%	15.0%	8.7%	9.7%	
Dare	12,577,033	15,916,647	18,279,983	20,684,787	22,680,434	23,743,656	24,921,683	27,437,915	26.6%	14.8%	13.2%	9.6%	4.7%	5.0%	10.1%
Davidson	16,756,871	21,768,335	23,639,395	25,067,716	27,054,144	27,468,666	28,180,024	29,772,511	29.9%	8.6%	6.0%	7.9%	1.5%	2.6%	5.7%
Davie	3,258,071	4,319,060	4,544,424	4,532,246	4,775,640	4,973,800	5,335,646	5,378,784	32.6%	5.2%	-0.3%	5.4%	4.1%	7.3%	0.8%
Duplin	4,526,557	6,082,178	6,529,473	6,711,749	7,205,981	7,695,595	8,410,877	8,148,360	34.4%	7.4%	2.8%	7.4%	6.8%	9.3%	
Durham	51,984,488	68,434,877	76,133,593	85,406,463	91,562,094	102,502,918	103,773,361	114,648,392	31.6%	11.2%	12.2%	7.2%	11.9%	1.2%	10.5%
Edgecombe	6,981,428	9,316,743	9,600,580	9,568,235	9,544,449	9,818,791	10,332,618	10,150,367	33.5%	3.0%	-0.3%	-0.2%	2.9%	5.2%	-1.8%
Forsyth	74,898,081	97,653,227	105,217,948	112,251,354	122,587,086	126,526,894	130,122,916	132,825,932			6.7%		3.2%	2.8%	
Franklin	2,684,147	3,325,880	3,808,431	4,342,946	4,979,037	5,375,097	5,731,179	6,017,980	23.9%		14.0%		8.0%	6.6%	
Gaston	28,932,954	37,440,252	39,896,128	43,654,811	46,986,604	49,050,712	48,018,956	48,950,121	29.4%		9.4%	7.6%	4.4%	-2.1%	
Gates	440,737	552,258	678,513	697,504	719,871	820,159	791,925	764,493	25.3%		2.8%	3.2%	13.9%	-3.4%	
Graham	742,763	1,018,508	1,209,232	1,203,345	1,215,232	1,221,266	1,193,707	1,150,550	37.1%		-0.5%	1.0%	0.5%	-2.3%	
Granville	3,800,020	5,184,465	5,800,155	6,007,954	6,300,570	6,472,477	7,382,747	7,131,836		11.9%	3.6%	4.9%	2.7%	14.1%	
Greene	976,045	1,257,852	1,362,188	1,430,497	1,563,885	1,701,091	1,787,353	1,510,360	28.9%	8.3%	5.0%	9.3%	8.8%	5.1%	
Guilford	105,745,364	137,879,212	150,861,222	165,714,198	181,354,035	188,881,200	190,550,183	205,417,122	30.4%	9.4%	9.8%	9.4%	4.2%	0.9%	
Halifax	8,631,678	11,295,325	11,730,988	11,834,878	12,451,278	13,140,404	13,199,823	13,451,332	30.9%	3.9%	0.9%	5.2%	5.5%	0.5%	1.9%
Harnett	7,629,479	10,198,108	11,658,402	12,342,441	13,341,494	14,203,125	15,162,616	14,754,872		14.3%	5.9%	8.1%	6.5%	6.8%	
Haywood	9,085,432	12,151,714	13,314,157	14,169,309	14,572,969	15,976,027	15,766,383	16,101,683	33.7%		6.4%		9.6%	1	
Henderson	12,692,798	17,071,218	17,825,085	19,007,823	20,493,149	21,083,185	22,474,566	24,095,351	34.5%	4.4%	6.6%	7.8%	2.9%	6.6%	7.2%
Hertford	4,163,436	5,125,696	5,462,807	6,143,030	6,369,522	7,102,731	6,618,495	6,626,375		6.6%	12.5%	3.7%	11.5%	-6.8%	
Hoke	1,299,913	1,762,037	1,957,098	2,150,911	2,295,190	2,356,506	2,327,228	2,387,620	35.6%		9.9%	6.7%	2.7%	-1.2%	
Hyde	639,480 17,532,303	820,903	863,996	945,830	1,004,189	1,057,980	1,114,761	1,244,503	28.4%	5.2%	9.5%		5.4%	5.4%	
Iredell	17,532,303	23,229,455	25,356,334	28,269,475	31,166,877	33,552,100	34,986,047	36,178,817					7.7%	4.3%	3.4%
Jackson	4,759,724	6,734,675	7,191,321	5,580,255	6,139,950	6,784,815	7,965,508	8,338,656	41.5%	0.8%	-22.4%	10.0%	10.5%	1/.4%	4.7%

	TABLE 36 Continued														
	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998		Y	ear-over	-year %	change		
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	92/91	93/92	94/93	95/94	96/95	97/96	98/97
Johnston	12,452,284	17,565,544	18,700,094	21,600,488	23,039,578	24,236,125	26,202,150	27,510,696	41.1%	6.5%	15.5%	6.7%	5.2%	8.1%	5.0%
Jones	730,918	998,349	1,148,664	1,141,551	1,020,727	822,188	754,757	728,612	36.6%		-0.6%	-10.6%	-19.5%	-8.2%	-3.5%
Lee	9,106,093	12,420,711	13,940,268	15,142,162	15,960,718	16,136,132	17,286,772	17,188,410	36.4%	12.2%	8.6%	5.4%	1.1%	7.1%	-0.6%
Lenoir	12,339,564	15,826,771	17,143,504	18,587,346	19,929,488	20,406,251	20,521,685	19,981,352	28.3%	8.3%	8.4%		2.4%	0.6%	-2.6%
Lincoln	6,426,576	8,541,768	9,130,487	9,854,323	10,542,108	11,605,415	12,031,067	12,632,312	32.9%	6.9%	7.9%	7.0%	10.1%	3.7%	5.0%
Macon	5,290,573	7,234,463	7,879,759	8,479,696	9,361,542	10,012,445	10,299,753	10,921,206	36.7%	8.9%	7.6%	10.4%	7.0%	2.9%	6.0%
Madison	1,010,336	1,406,837	1,473,944	1,615,178	1,594,547	1,569,659	1,608,610	1,538,899	39.2%	4.8%	9.6%	-1.3%	-1.6%		-4.3%
Martin	4,613,359	5,689,119	6,252,278	6,417,569	6,592,475	6,510,921	6,866,055	6,400,078	23.3%	9.9%	2.6%		-1.2%	5.5%	-6.8%
McDowell	4,114,183	5,633,645	6,156,574	6,572,195	6,957,605	7,194,482	7,422,702	7,495,175		9.3%			3.4%	3.2%	1.0%
Mecklenburg	176,865,943	223,992,989	248,518,148	275,047,603	302,446,108	334,385,257	364,742,363	394,334,301	26.6%	10.9%	10.7%		10.6%	9.1%	8.1%
Mitchell	2,370,198	2,905,517	3,090,116	2,963,153	3,080,086	3,195,304	3,409,947	3,422,818	22.6%	6.4%	-4.1%		3.7%	6.7%	
Montgomery	2,331,465	2,953,720	3,280,592	3,672,288	4,058,383	3,997,155	4,108,273	3,933,848	26.7%		11.9%		-1.5%	2.8%	
Moore	11,375,464	15,082,277	16,878,762	18,234,590	20,482,974	20,973,912	22,458,282	23,872,608	32.6%	11.9%	8.0%	12.3%	2.4%		6.3%
Nash	17,845,460	23,276,416	25,442,485	27,679,537	30,120,452	31,383,993	33,251,960	34,442,976		9.3%	8.8%	8.8%	4.2%	6.0%	3.6%
New Hanover	38,754,056	50,434,638	55,065,966	59,852,271	66,001,340	70,798,317	76,517,987	79,590,728	30.1%	9.2%	8.7%	10.3%	7.3%	8.1%	4.0%
Northampton	900,097	1,141,966	1,202,651	1,267,778	1,315,112	1,365,964	1,409,320	1,322,852		5.3%	5.4%	3.7%	3.9%	3.2%	-6.1%
Onslow	15,392,689	20,751,305	22,183,252	23,949,458	25,901,122	28,248,124	31,306,089	30,664,735			8.0%	8.1%	9.1%	10.8%	-2.0%
Orange	15,960,101	21,291,376	23,412,074	25,890,833	27,715,787	27,298,403	27,573,382	29,513,268		10.0%	10.6%	7.0%	-1.5%	1.0%	7.0%
Pamlico	943,133	1,162,921	1,303,774	1,362,075	1,428,839	1,503,196	1,706,651	1,759,890	23.3%	12.1%	4.5%	4.9%	5.2%	13.5%	3.1%
Pasquotank	6,941,884	9,161,867	9,713,887	10,014,944	10,417,122	10,738,614	11,425,137	12,048,059	32.0%	6.0%	3.1%	4.0%	3.1%	6.4%	5.5%
Pender	2,148,000	2,955,685	3,540,730	4,235,209	4,559,992	4,769,016	5,275,134	5,434,316		19.8%	19.6%	7.7%	4.6%	10.6%	3.0%
Perquimans	559,111	698,695	739,638	890,515	1,046,818	1,128,623	1,192,682	1,101,539	25.0%	5.9%	20.4%		7.8%		-7.6%
Person	3,864,306	4,963,167	5,453,126	6,202,845	6,630,491	6,851,430	7,220,092	7,350,038	28.4%	9.9%	13.7%	6.9%	3.3%	5.4%	1.8%
Pitt	21,246,349	28,019,338	30,750,346	33,924,415	37,502,020	39,433,511	43,377,781	47,086,813		9.7%	10.3%	10.5%	5.2%	10.0%	8.6%
Polk	1,219,814	1,645,437	1,772,743	1,943,070	2,207,361	2,296,410	2,342,284	2,265,084	34.9%	7.7%	9.6%	13.6%	4.0%	2.0%	-3.3%
Randolph	13,211,243	17,748,231	18,943,727	20,203,974	21,986,088	23,552,820	24,072,494	24,724,205	34.3%	6.7%	6.7%	8.8%	7.1%	2.2%	2.7%
Richmond	6,323,877	8,359,393	9,088,984	9,476,631	9,802,339	10,012,274	10,153,954	10,367,373		8.7%	4.3%		2.1%	1.4%	
Robeson	13,069,820	17,148,584	18,739,465	20,340,063	21,989,243	23,032,787	23,244,591	23,515,859	31.2%	9.3%	8.5%	8.1%	4.7%	0.9%	1.2%
Rockingham	11,667,215	14,983,476	15,935,855	16,739,442	17,247,028	17,385,338	17,471,827	17,792,521	28.4%	6.4%	5.0%	3.0%	0.8%	0.5%	1.8%
Rowan	17,755,551	23,136,746	23,922,106	24,524,762	25,716,677	26,504,896	27,552,637	28,935,280	30.3%	3.4%	2.5%	4.9%	3.1%	4.0%	
Rutherford	8,762,034	11,625,842	12,256,335	13,079,397	13,362,346	13,534,103	13,693,182	13,912,113		5.4%	6.7%	2.2%	1.3%	1.2%	1.6%
Sampson	5,456,504	7,192,162	7,932,557	8,656,045	9,471,662	10,211,757	10,721,547	11,046,248			9.1%		7.8%		3.0%
Scotland	5,271,938	6,913,003	7,386,880	7,957,612	9,048,222	9,901,548	10,119,702	10,075,669	31.1%	6.9%	7.7%		9.4%	2.2%	
Stanly	8,232,232	10,528,154	11,444,682	12,457,274	13,603,899	14,106,418	15,122,972	15,354,159		8.7%			3.7%	7.2%	1.5%
Stokes	2,608,315	3,454,891	3,768,785	4,020,579	4,415,983	4,389,715	4,540,524	4,429,305		9.1%	6.7%	9.8%	-0.6%	3.4%	
Surry	12,197,308	16,318,846	17,567,376	18,929,977	20,150,364	20,595,890	21,738,335	22,727,772		7.7%	7.8%	6.4%	2.2%	5.5%	
Swain	1,236,333	1,577,594	1,664,947	1,762,053	1,933,913	2,033,989	2,025,580	2,032,881	27.6%			9.8%	5.2%	-0.4%	0.4%
Transylvania	3,596,800	4,616,506	5,680,275	6,132,947	6,443,652	6,787,982	7,072,568	7,214,947	28.4%			5.1%	5.3%	4.2%	2.0%
Tyrrell	275,834	325,954	354,224	397,759	409,628	449,551	439,733	438,165	18.2%		12.3%	3.0%	9.7%	-2.2%	-0.4%
Union	13,307,874	17,094,982	19,143,086	21,765,387	23,973,105	26,808,041	28,901,311	29,984,878	28.5%		13.7%	10.1%	11.8%	7.8%	3.7%
Vance	6,475,652	8,356,904	9,387,727	10,278,054	10,363,825	11,184,304	11,444,714	11,846,318			9.5%	0.8%	7.9%	2.3%	3.5%
Wake	129,459,088	170,502,386	195,431,646	214,916,030	242,912,227	258,563,816	279,668,250	294,957,062			10.0%	13.0%	6.4% 3.0%	8.2%	5.5%
Warren	1,196,268	1,475,345	1,431,621	1,509,745	1,572,716	1,620,466	1,705,265	1,782,188		-3.0%	5.5%	4.2%		5.2%	4.5%
Washington	1,446,042	1,929,081	1,984,014	2,157,543	2,198,416	2,198,322	2,176,117	1,984,416	33.4% 34.3%	2.8%		1.9%	0.0%	-1.0%	-8.8%
Watauga	8,936,918	12,000,690	13,033,169	14,425,534	15,217,113	16,309,669	17,180,843 31,998,951	18,520,289				5.5%	7.2%	5.3%	
Wayne	17,294,039	22,516,128	24,442,206	27,122,901	29,596,464	30,554,322	- , , .	31,648,206			11.0%				
Wilkes	8,911,869	11,606,308	12,081,182	14,026,899	14,702,507	14,570,692	14,476,146	15,287,495					-0.9%		
Wilson	13,714,506	17,291,309	17,706,187	19,070,533	20,641,771	21,567,931	22,588,984	24,361,944					4.5%		
Yadkin	2,933,887	3,881,609	4,081,971	4,432,305	4,729,012	4,821,903	5,207,023	5,376,525					2.0%		
Yancey	1,679,828	2,471,373	2,553,482	2,773,882	2,912,941	2,949,171	3,085,010	3,188,701							
Unallocated	162,470,017	215,240,543	246,290,975	283,480,156	313,965,980	341,512,355	396,207,745	415,644,750		14.4%	15.1%		8.8%	16.0%	
Statewide totals	1,500,322,060		2,168,267,045	<i></i>	2,590,807,810 307,728,433		2,926,759,358				9.7%		6.2%	6.3%	
Utility services	246,757,635	274,291,101	279,161,417	312,209,380	, ,	329,155,356	338,718,853	351,593,637				-1.4%	7.0%		
8% hwy use tax	18,406,868 943,128	17,813,886 579,102	20,189,023 720,412	22,070,026 728,638	25,272,634 619,483	29,737,767 386,184	32,388,443 482,370	31,112,642		13.3% 24.4%		14.5% 15.0%	17.7% -37.7%		
Other use tax	(
Totals	1,700,429,091	2,259,992,667	2,400,337,897	4,113,990,077	2,924,428,300	3,111,023,003	3,290,349,023	3,444,923,333	27.9%	9.2%	10.0%	7.8%	6.4%	6.0%	4.4%

					TABLE	36 Contin	ued								
	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005		Y	ear-over	-year %	change		
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	99/98	00/99	01/00	02/01	03/02	04/03	05/04
Alamance	41,801,102	42,379,029	40,399,184	41,204,230	42,851,289	43,113,554	47,674,208	49,839,371	1.4%	-4.7%	2.0%	4.0%	0.6%	10.6%	4.5%
Alexander	4,301,172	4,140,339	3,613,664	3,724,722	3,972,134	4,392,940	4,654,719	4,918,836	-3.7%	-12.7%	3.1%	6.6%	10.6%	6.0%	5.7%
Alleghany	1,978,626	2,009,311	1,814,785	1,762,313	1,738,109	1,903,682	2,196,145	2,467,351	1.6%	-9.7%	-2.9%	-1.4%	9.5%	15.4%	12.3%
Anson	3,605,119	3,297,925	2,961,589	3,097,028	3,428,042	3,628,768	3,829,553	3,911,263	-8.5%	-10.2%	4.6%	10.7%	5.9%	5.5%	2.1%
Ashe	4,436,031	4,367,017	4,153,309	3,915,315	4,770,694	5,466,310	6,043,598	6,194,880	-1.6%	-4.9%	-5.7%	21.8%	14.6%	10.6%	2.5%
Avery	5,410,836	5,182,787	5,163,760	5,215,752	5,482,128	5,748,743	5,898,377	6,211,723	-4.2%	-0.4%	1.0%	5.1%	4.9%	2.6%	5.3%
Beaufort	12,000,013	11,871,969	11,736,779	11,486,690	11,753,177	12,063,787	13,306,582	15,126,932	-1.1%	-1.1%	-2.1%	2.3%	2.6%	10.3%	13.7%
Bertie	1,405,585	1,238,264	1,076,098	1,062,234	1,094,872	1,276,156	1,424,528	1,585,022	-11.9%	-13.1%	-1.3%	3.1%	16.6%	11.6%	11.3%
Bladen	5,067,974	4,991,527	4,515,778	5,115,733	5,103,377	5,527,333	5,851,075	5,911,341	-1.5%	-9.5%	13.3%	-0.2%	8.3%	5.9%	1.0%
Brunswick	22,082,163	22,704,346	22,318,882	23,540,051	25,526,250	27,996,443	30,927,995	34,178,492	2.8%	-1.7%	5.5%	8.4%	9.7%	10.5%	10.5%
Buncombe	87,940,932	89,297,916	87,982,500	91,079,187	97,493,614	102,460,499	109,834,690	121,085,757	1.5%	-1.5%	3.5%	7.0%	5.1%	7.2%	
Burke	17,057,068	16,765,459	15,750,752	15,780,405	15,964,975	16,355,242	18,038,723	18,061,822	-1.7%	-6.1%	0.2%	1.2%	2.4%		0.1%
Cabarrus	36,602,893	38,550,031	44,181,055	48,327,221	52,244,720	56,684,659	62,867,083	70,415,422	5.3%	14.6%	9.4%	8.1%	8.5%		
Caldwell	15,194,038	15,175,680	14,229,013	14,151,451	15,090,469	15,545,490	16,756,871	16,953,614	-0.1%	-6.2%	-0.5%		3.0%	7.8%	
Camden	526,047	551,040	551,440	648,733	727,961	954,041	964,070	1,048,156	4.8%	0.1%	17.6%	12.2%	31.1%	1.1%	8.7%
Carteret	23,350,362	23,531,976	22,822,214	22,757,622	24,546,469	27,150,974	30,095,622	32,223,010	0.8%	-3.0%	-0.3%	7.9%	10.6%	10.8%	7.1%
Caswell	1,290,852	1,323,162	1,147,151	1,248,282	1,167,984	1,182,758	1,315,596	1,425,147	2.5%	-13.3%	8.8%	-6.4%	1.3%	11.2%	8.3%
Catawba	57,676,430	58,997,515	57,798,291	58,680,200	60,720,961	62,550,222	66,848,024	70,309,771	2.3%	-2.0%	1.5%	3.5%	3.0%	6.9%	5.2%
Chatham	7,405,508	7,487,711	6,984,177	7,651,231	8,323,832	8,915,939	9,767,275	10,258,771	1.1%	-6.7%	9.6%	8.8%	7.1%	9.5%	
Cherokee	7,260,296	7,469,351	7,067,324	7,391,568	8,293,842	9,053,375	9,532,861	10,454,405	2.9%	-5.4%	4.6%	12.2%	9.2%	5.3%	
Chowan	2,890,725	2,639,603	2,430,811	2,466,611	2,557,887	2,636,953	3,070,848	3,061,263	-8.7%	-7.9%	1.5%	3.7%	3.1%	16.5%	-0.3%
Clay	1,239,921	1,357,965	1,348,413	1,372,940	1,677,321	1,759,998	2,057,875	2,393,731	9.5%	-0.7%	1.8%		4.9%	16.9%	
Cleveland	25,706,533	24,488,436	23,948,191	21,621,777	22,429,817	23,738,896	24,879,782	26,128,463	-4.7%	-2.2%	-9.7%	3.7%	5.8%	4.8%	5.0%
Columbus	11,787,860	11,733,123	10,709,613	10,553,568	10,606,780	11,187,938	12,144,825	13,130,144	-0.5%	-8.7%	-1.5%	0.5%	5.5%	8.6%	
Craven	23,019,365	22,772,723	21,986,552	21,893,199	23,142,495	25,218,873	28,308,173	30,400,224	-1.1%	-3.5%	-0.4%	5.7%	9.0%	12.2%	7.4%
Cumberland	83,239,487	83,892,165	79,470,186	77,776,339	83,372,879	89,639,324	100,333,290	107,698,387	0.8%	-5.3%	-2.1%	7.2%	7.5%	11.9%	7.3%
Currituck	5,150,893	5,459,002	5,650,779	6,171,203	6,642,809	8,075,613	9,007,335	9,352,254	6.0%	3.5%		7.6%		11.5%	3.8%
Dare	27,437,915	29,382,600	29,664,994	32,677,567	37,945,114	43,704,716	46,954,220	49,883,302	7.1%	1.0%	10.2%	16.1%		7.4%	6.2%
Davidson	29,772,511	30,251,359	28,545,299	28,685,970	29,046,976	29,643,661	34,098,174	36,290,045	1.6%	-5.6%					
Davie	5,378,784	5,632,550	5,756,967	6,428,782	6,186,245	5,908,843	6,305,551	6,929,534	4.7%	2.2%				6.7%	
Duplin	8,148,360	7,695,543	7,260,513	7,098,051	7,306,484	7,847,434	8,595,800	9,456,290	-5.6%	-5.7%	-2.2%	2.9%		9.5%	
Durham	114,648,392	123,727,438	126,850,945	129,528,113	134,665,639	142,006,766	148,458,989	158,512,266	7.9%	2.5%	2.1%	4.0%		4.5%	6.8%
Edgecombe	10,150,367	9,741,099	9,543,211	9,443,682	9,285,922	10,202,595	10,835,148	11,161,356	-4.0%	-2.0%	-1.0%		9.9%	6.2%	
Forsyth	132,825,932	133,854,032	131,031,810	130,968,761	138,619,696	148,626,462	159,563,570	170,452,379	0.8%	-2.1%	0.0%	5.8%	7.2%	7.4%	6.8%
Franklin	6,017,980	6,685,591	6.786.965	6,958,283	7,528,458	7,785,915	9,444,692	10,821,064	11.1%	1.5%	2.5%	8.2%	3.4%		
Gaston	48,950,121	49,603,554	46,662,629	45,854,763	49,641,428	53,086,910	56,133,355	59,537,286	1.3%	-5.9%	-1.7%	8.3%	6.9%	5.7%	6.1%
Gates	764,493	661,215	531,303	483,219	485,133	483,078	580,021	657,759	-13.5%	-19.6%	-9.1%				
Graham	1,150,550	1,081,208	990,159	999,479	1,204,821	1,135,565	1,419,092	1,489,138	-6.0%	-8.4%	0.9%	20.5%	-5.7%	25.0%	4.9%
Granville	7,131,836	7,067,929	6,509,880	6,602,265	6,987,315	7,437,775	8,532,624	8,829,668	-0.9%	-7.9%	1.4%	5.8%	6.4%	14.7%	3.5%
Greene	1,510,360	1,389,910	1,230,519	1,286,654	1,238,991	1,327,502	1,503,325	1,670,156	-8.0%	-11.5%	4.6%	-3.7%	7.1%	13.2%	
Guilford	205,417,122	211,978,535	208.333.965	212,493,341	207,661,811	213,778,522	224.834.502	243,593,275	3.2%	-11.5 /6	2.0%	-2.3%	2.9%	5.2%	8.3%
Halifax	13,451,332	13,042,954	12,074,530	11,459,943	11,612,143	11,971,610	12,990,322	14,376,930	-3.0%	-7.4%	-5.1%	1.3%	3.1%	8.5%	
Harnett	14,754,872	14,680,731	13,739,478	13,916,954	14,609,827	15,082,369	17,132,938	19,214,730	-0.5%	-6.4%	-3.1 /0 1.3%	5.0%	3.1%	13.6%	
Haywood	16,101,683	16,354,794	15,099,995	15,425,741	16,824,158	17,677,346	19,293,490	19,214,750	1.6%	-0.4 /6	2.2%	9.1%	5.1%	9.1%	
Henderson	24,095,351	23,502,369	23,399,611	24,755,491	26,349,321	29,974,353	32,961,616	34,578,055	-2.5%	-0.4%	2.270 5.8%	9.1% 6.4%	13.8%		
Hertford	6,626,375	6,659,384	7,993,990	6,922,472	6,419,938	6,822,671	7,457,076	8,057,391	0.5%	20.0%	-13.4%	-7.3%	6.3%	9.3%	
Hoke	2,387,620	2,275,913	1,995,990	0,922,472 1,975,678	2,061,909	2,394,172	2,632,568	3,060,791	-4.7%	-13.2%	-13.4% 0.0%				
Нуде	2,387,020 1,244,503	2,275,913 1,314,489	1,298,287	1,975,078	2,001,909	2,394,172	1,727,383	1,747,433	-4.7% 5.6%	-13.2%			10.1% 8.9%		
Iredell	1,244,505 36,178,817	1,514,489	1,298,287	39,328,398	42,581,327	48,281,263	56,036,333	62,940,860							
	30,178,817 8,338,656	37,008,739 8,430,125	37,989,804 8,400,887	39,328,398 8,807,869	42,581,527 9,518,915	48,281,263	50,050,555 10,613,370	62,940,860 11,634,418							
Jackson	0,330,030	0,430,125	0,400,007	0,007,009	3,510,915	10,104,738	10,013,370	11,034,418	1.1 70	-0.370	4.0 70	0,170	7.070	4.2%	7.070

	TABLE 36 Continued														
	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005		Y	ear-over	-year %	change		
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	99/98	00/99	01/00	02/01	03/02	04/03	05/04
Johnston	27,510,696	28,783,288	28,909,669	29,218,231	30,626,239	33,353,503	39,647,625	43,602,463	4.6%	0.4%	1.1%	4.8%	8.9%	18.9%	10.0%
Jones	728,612	734,054	752,784	823,066	933,871	983,573	1,132,321	1,156,374	0.7%	2.6%		13.5%	5.3%	15.1%	2.1%
Lee	17,188,410	17,521,259	16,497,926	16,965,841	17,309,823	18,106,365	20,527,293	21,871,991	1.9%	-5.8%	2.8%	2.0%	4.6%		6.6%
Lenoir	19,981,352	18,563,359	18,624,318	18,264,943	19,547,818	18,944,086	20,374,283	20,509,890	-7.1%	0.3%	-1.9%	7.0%	-3.1%	7.5%	0.7%
Lincoln	12,632,312	12,887,537	12,866,673	13,009,623	13,579,074	13,907,264	15,605,777	16,600,458	2.0%	-0.2%	1.1%	4.4%	2.4%	12.2%	6.4%
Macon	10,921,206	11,414,654	11,828,401	11,983,452	12,719,107	13,769,368	14,949,125	16,434,883	4.5%	3.6%	1.3%	6.1%	8.3%	8.6%	9.9%
Madison	1,538,899	1,480,432	1,387,493	1,455,172	1,629,545	1,815,466	1,756,165	1,861,746	-3.8%	-6.3%	4.9%	12.0%	11.4%	-3.3%	6.0%
Martin	6,400,078	6,106,715	6,209,139	6,112,454	6,080,156	5,094,930	5,564,147	5,230,874	-4.6%	1.7%	-1.6%	-0.5%	-16.2%	9.2%	-6.0%
McDowell	7,495,175	7,494,046	6,733,363	6,526,180	6,883,621	7,022,758	7,673,276	8,908,371	0.0%	-10.2%	-3.1%	5.5%	2.0%	9.3%	16.1%
Mecklenburg	394,334,301	414,171,016	414,633,489	426,612,617	429,122,707	446,072,492	485,044,121	525,641,824	5.0%	0.1%	2.9%	0.6%	3.9%	8.7%	8.4%
Mitchell	3,422,818	3,188,003	3,389,248	4,019,965	4,291,850	4,532,362	4,721,989	5,048,963	-6.9%	6.3%	18.6%	6.8%	5.6%	4.2%	
Montgomery	3,933,848	4,096,092	3,805,140	4,451,429	4,745,257	4,661,636	5,034,247	5,636,486	4.1%	-7.1%	17.0%	6.6%	-1.8%	8.0%	12.0%
Moore	23,872,608	24,891,857	24,491,429	23,737,112	24,622,985	26,399,180	28,476,678	30,862,831	4.3%	-1.6%	-3.1%	3.7%	7.2%	7.9%	
Nash	34,442,976	34,396,820	33,836,481	32,187,495	31,745,848	31,969,049	34,479,368 103,311,575	35,080,109	-0.1%	-1.6%	-4.9%	-1.4%	0.7%	7.9%	1.7%
New Hanover	79,590,728	81,014,802	81,710,990 1,274,590	83,902,134	89,116,589 1,335,522	94,445,519	, ,	113,003,201 1,380,579	1.8% 1.1%	0.9% -4.7%	2.7% 3.3%	6.2% 1.5%	6.0% -6.5%	9.4% 17.7%	9.4% -6.1%
Northampton	1,322,852	1,337,870	, ,	1,316,386	, ,	1,248,391	1,469,846	, ,				1.5% 9.5%	-0.5 % 11.5%		
Onslow Orange	30,664,735 29,513,268	29,825,625 30,954,073	28,813,427 30,449,728	29,397,626 32,470,866	32,202,691 33,626,600	35,915,995 35,559,023	43,126,683 38,380,388	47,984,456 37,951,487	-2.7% 4.9%	-3.4% -1.6%	2.0% 6.6%	9.5% 3.6%	5.7%	20.1% 7.9%	11.3% -1.1%
Pamlico	1,759,890	1,640,429	1,400,409	1,411,100	1,499,343	1,600,076	1,751,080	1,967,729	-6.8%	-14.6%	0.07%	6.3%	5.7 % 6.7%		
Pasquotank	12,048,059	11,839,229	11,284,449	11,520,821	12,007,780	12,729,338	14,878,228	1,907,729	-0.8 /8 -1.7%	-14.0 % -4.7%	0.878 2.1%	4.2%	6.0%		3.6%
Pender	5,434,316	5,187,946	4,810,352	4,915,190	5,210,972	6,055,103	7,085,885	8,036,688	-4.5%	-7.3%	2.1%	6.0%	16.2%	17.0%	
Perquimans	1,101,539	978,959	811,303	858,120	911,339	1,169,221	1,347,568	1,387,566		-17.1%	5.8%	6.2%	28.3%		
Person	7,350,038	7,258,219	6,843,084	7,198,412	7,814,952	8,575,502	9,123,761	10,033,226		-5.7%	5.2%	8.6%	20.57% 9.7%		10.0%
Pitt	47,086,813	48,168,240	46,792,905	45,051,401	46,179,268	52,299,055	58,290,202	60,252,886	2.3%	-2.9%	-3.7%	2.5%	13.3%	11.5%	3.4%
Polk	2,265,084	2,325,302	2,083,010	2,180,179	2,361,569	2,403,942	2,566,781	2,731,775	2.7%	-10.4%	4.7%	8.3%	1.8%	6.8%	6.4%
Randolph	24,724,205	24,540,481	24,236,085	25,606,593	26,016,801	26,888,149	29,249,755	29,648,174	-0.7%	-1.2%	5.7%	1.6%	3.3%	8.8%	1.4%
Richmond	10,367,373	10,066,496	9,424,182	9,474,692	9,660,099	9,697,289	10,122,009	11,392,005	-2.9%	-6.4%	0.5%	2.0%	0.4%	4.4%	12.5%
Robeson	23,515,859	22,674,274	21,336,203	21,738,884	23,023,895	24,248,596	25,868,397	27,361,778		-5.9%	1.9%	5.9%	5.3%	6.7%	5.8%
Rockingham	17,792,521	18,074,126	16,276,858	15,646,790	16,138,568	16,107,643	16,949,735	17,961,302	1.6%	-9.9%	-3.9%	3.1%	-0.2%	5.2%	6.0%
Rowan	28,935,280	29,567,243	28,365,865	27,955,490	29,139,751	29,765,968	29,696,048	31,985,180	2.2%	-4.1%	-1.4%	4.2%	2.1%	-0.2%	7.7%
Rutherford	13,912,113	13,486,376	12,874,937	13,378,701	13,443,008	14,278,502	15,396,159	15,470,574	-3.1%	-4.5%	3.9%	0.5%	6.2%	7.8%	0.5%
Sampson	11,046,248	11,011,877	10,921,102	10,658,472	10,923,181	11,079,726	12,557,480	13,273,391	-0.3%	-0.8%	-2.4%	2.5%	1.4%	13.3%	5.7%
Scotland	10,075,669	9,670,139	8,608,053	8,378,770	8,515,523	9,082,682	9,963,112	10,617,590	-4.0%	-11.0%	-2.7%	1.6%	6.7%	9.7%	6.6%
Stanly	15,354,159	16,012,796	15,194,385	15,213,140	15,798,876	16,447,987	16,400,963	18,458,187	4.3%	-5.1%	0.1%	3.9%	4.1%	-0.3%	12.5%
Stokes	4,429,305	4,335,968	4,063,569	4,026,189	4,404,365	4,870,448	5,518,516	6,113,556	-2.1%	-6.3%	-0.9%	9.4%	10.6%	13.3%	10.8%
Surry	22,727,772	22,429,570	21,174,006	21,914,107	21,314,483	21,830,370	24,119,999	25,613,709	-1.3%	-5.6%	3.5%	-2.7%	2.4%	10.5%	6.2%
Swain	2,032,881	2,076,281	1,863,674	1,854,528	2,008,920	2,154,258	2,283,750	2,430,576	2.1%	-10.2%	-0.5%	8.3%	7.2%	6.0%	6.4%
Transylvania	7,214,947	7,404,081	7,249,995	6,973,556	7,241,884	7,882,163	8,484,335	9,724,571	2.6%	-2.1%	-3.8%	3.8%	8.8%	7.6%	14.6%
Tyrrell	438,165	444,562	379,997	350,750	418,522	417,336	439,557	450,017	1.5%	-14.5%	-7.7%	19.3%	-0.3%	5.3%	2.4%
Union	29,984,878	31,794,103	31,683,226	33,262,769	33,316,474	33,487,688	36,811,120	41,329,015	6.0%	-0.3%	5.0%	0.2%	0.5%	9.9%	12.3%
Vance	11,846,318	12,133,513	11,069,002	11,365,127	12,042,195	12,473,273	13,096,800	13,453,676	2.4%	-8.8%	2.7%	6.0%	3.6%	5.0%	2.7%
Wake	294,957,062	312,276,720	315,537,062	323,975,565	322,094,729	347,250,844	397,864,441	416,865,253	5.9%	1.0%	2.7%	-0.6%	7.8%	14.6%	4.8%
Warren	1,782,188	1,699,365	1,561,798	1,601,709	1,703,199	1,731,845	1,818,854	1,714,512	-4.6%	-8.1%	2.6%	6.3%	1.7%	5.0%	-5.7%
Washington	1,984,416	1,819,952	1,645,506	1,717,094	1,820,256	1,904,453	2,064,006	2,092,805	-8.3%	-9.6%	4.4%	6.0%	4.6%	8.4%	1.4%
Watauga	18,520,289	19,506,687	19,851,084	20,227,598	21,131,817	22,676,783	24,233,215	25,741,793	5.3%	1.8%		4.5%	7.3%		6.2%
Wayne	31,648,206	31,406,886	30,736,784	30,203,751	31,711,271	32,687,577	36,551,759	38,867,995	-0.8%					11.8%	
Wilkes	15,287,495	15,875,960	15,742,939	15,373,187	15,793,264	16,725,911	17,806,059	18,107,593					5.9%		
Wilson	24,361,944	23,710,748	23,359,652	23,732,039	24,163,984	24,961,260	25,311,863	25,972,110					3.3%		
Yadkin	5,376,525	5,356,472	4,902,440	5,089,860	5,448,195	5,558,787	5,696,910	5,739,035			3.8%		2.0%		
Yancey	3,188,701	3,214,313	2,958,681	2,928,685	3,151,085	2,988,421	3,340,002	3,642,939						11.8%	
Unallocated	415,644,750	480,207,703	526,467,151	560,507,538	658,724,943	655,875,555	692,675,469	709,586,916		9.6%	6.5%	17.5%	-0.4%		
Statewide totals	3,061,601,639	3,193,353,952	3,201,208,315	3,282,011,366	3,465,390,202	3,623,075,071	3,936,372,606	4,181,553,726	4.3%	0.2%	2.5%	5.6%	4.6%		
Utility services	351,593,637	366,961,469	375,669,973	382,383,571	502,420,816	638,345,779	645,652,114	669,470,423	4.4%				27.1%		
8% hwy use tax	31,112,642	35,398,039	31,320,520	25,710,847	26,196,182	29,768,722	40,780,642	43,909,573			-17.9%			37.0%	
Other use tax	615,635	521,631	686,081	632,653	n/a	n/a	n/a	n/a			-7.8%		n/a	n/a	n/a
Totals		3,596,235,091	3,008,884,890	3,090,738,438	3,994,007,200	4,291,189,572	4,022,805,361	4,894,933,722	4.4%	0.4%	2.3%	8.2%	7.4%	7.7%	5.9%

n/a not applicable

Detail may not add to totals due to rounding.

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

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, 2007.

Other use tax category: Amounts shown for 1990-91 through 2000-01 reflect use taxes generated from sales of manufactured homes; airplanes and boats are included in this category for 1990-91 through 1994-95. Effective for 1995-96, use taxes collected on airplane and boat transactions are no longer shown separately, but are, instead, included within the attributable county of collection. Effective for 2001-02, use taxes generated from manufactured home transactions are included within the attributable county of collection.

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

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.

Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local

rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container

soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent (50%) of the sales price of closed container soft drinks sold through vending machines are taxable and subject to both the State and local rates under G.S. 105-164.13(50).]

Effective January 1, 2004, candy is exempt from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under G.S. 105-164.13(50).]

[Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate; taxation of candy sold through vending machines remains unchanged.] Utility services group:

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%.

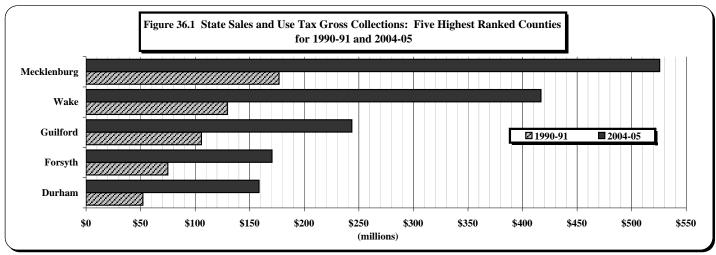
Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax.

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 October 1, 2005, the rate will increase from 6% to the combined general rate of 7%.] 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, toll, private telecommunications, and mobile telecommunications services. [Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications services increased to the combined general rate of 7%: voice mail services became taxable as part of telecommunications services.]

[Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital ausio radio service is taxable being subject to both the State general rate of tax and local rates.]

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.



	1990-1991	1001 1002	1003 1003												
County													hange		
	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	92/91	93/92	94/93	95/94	96/95	97/96	98/97
Alamance	1,000,548	1,011,485	1,070,864	1,163,728	1,253,479	1,377,551	1,492,400	1,535,421	1.1%	5.9%	8.7%	7.7%	9.9%	8.3%	2.9%
Alexander	114,793	119,380	123,953	121,904	130,061	145,028	155,214	163,335	4.0%		-1.7%		11.5%	7.0%	5.2%
Alleghany	47,683	46,168	47,246	49,268	56,432	56,605	60,537	64,861	-3.2%	2.3%	4.3%		0.3%	6.9%	7.1%
Anson	105,359	106,002	105,916	111,255	114,608	121,670	131,597	134,308	0.6%	-0.1%	5.0%	3.0%	6.2%	8.2%	2.1%
Ashe	120,244	119,571	125,510	139,993	143,564	150,835	171,394	184,067	-0.6%	5.0%	11.5%	2.6%	5.1%	13.6%	7.4%
Avery	106,489	108,705	114,694	130,389	139,403	152,313	170,942	181,330	2.1%	5.5%	13.7%	6.9%	9.3%	12.2%	6.1%
Beaufort	327,764	320,662	342,602	364,489	377,785	396,506	427,570	417,990	-2.2%	6.8%	6.4%	3.6%	5.0%	7.8%	-2.2%
Bertie	65,774	63,499	66,904	72,101	69,774	72,622	73,077	70,787	-3.5%	5.4%			4.1%	0.6%	-3.1%
Bladen	167,042	163,611	179,082	186,973	199,148	208,863	218,330	234,635	-2.1%	9.5%	4.4%	6.5%	4.9%	4.5%	7.5%
Brunswick	353,491	367,797	402,067	457,592	504,798	560,328	622,389	681,491	4.0%	9.3%			11.0%	11.1%	9.5%
Buncombe	1,823,433	1,880,765	2,025,115	2,311,741	2,529,695	2,738,660	2,898,788	3,081,052	3.1%	7.7%			8.3%	5.8%	6.3%
Burke	433,728	453,605	487,079	519,369	569,807	608,037	643,082	677,341	4.6%				6.7%	5.8%	
Cabarrus	699,834	727,966	772,914	883,790	987,801	1,075,812	1,169,359	1,287,733	4.0%	6.2%	1		8.9%	8.7%	10.1%
Caldwell	432,789	441,291	473,076	520,800	559,687	591,287	614,079	626,774	2.0%	7.2%	10.1%	7.5%	5.6%	3.9%	2.1%
Camden	15,036	13,725	16,182	16,962	17,738	18,060	21,365	20,818	-8.7%	17.9%	4.8%	4.6%	1.8%	18.3%	-2.6%
Carteret	461,755	479,076	514,777	573,294	630,435	662,010	709,586	743,756	3.8%	7.5%	11.4%	10.0%	5.0%	7.2%	4.8%
Caswell	38,533	38,113	38,336	41,864	46,263	51,496	57,287	60,975	-1.1%	0.6%	9.2%	10.5%	11.3%	11.2%	6.4%
Catawba	1,301,265	1,355,617	1,467,124	1,663,873	1,830,623	1,936,810	2,063,389	2,165,884	4.2%	8.2%	13.4%		5.8%	6.5%	5.0%
Chatham	199,404	230,662	243,362	259,683	284,349	318,366	356,621	341,704	15.7%	5.5%	6.7%	9.5%	12.0%	12.0%	-4.2%
Cherokee	132,411	136,894	151,708	175,485	220,135	244,115	266,723	302,025	3.4%	10.8%	15.7%		10.9%	9.3%	
Chowan	80,792	81,670	84,321	92,838	102,515	99,137	105,939	108,890	1.1%	3.2%	10.1%		-3.3%	6.9%	2.8%
Clay	26,207	30,889	35,595	37,510	40,184	40,003	45,866	45,565	17.9%	15.2%	5.4%	7.1%	-0.4%	14.7%	-0.7%
Cleveland	675,163	692,310	720,002	809,593	894,118	935,986	1,026,730	1,105,270	2.5%	4.0%	12.4%		4.7%	9.7%	7.6%
Columbus	324,035	324,672	345,075	357,708	380,022	418,723	453,271	455,158	0.2%	6.3%	3.7%	6.2%	10.2%	8.3%	0.4%
Craven	554,103	578,196	606,122	666,413	699,939	729,092	779,300	804,973	4.3%	4.8%	9.9%	5.0%	4.2%	6.9%	3.3%
Cumberland	1,797,922	1,975,382	2,159,904	2,344,069	2,514,060	2,670,468	2,856,078	2,852,575	9.9%	9.3%	8.5%	7.3%	6.2%	7.0%	-0.1%
Currituck	81,693	90,426	102,242	117,774	139,514	147,785	164,118	181,040	10.7%	13.1%	15.2%		5.9%	11.1%	10.3%
Dare	463,833	473,837	508,862	580,368	643,334	676,520	715,815	800,062	2.2%	7.4%	14.1%	10.8%	5.2%	5.8%	11.8%
Davidson	828,621	865,136	948,887	946,763	1,009,522	1,066,520	1,151,388	1,265,289	4.4%	9.7%	-0.2%	6.6%	5.6%	8.0%	9.9%
Davie	171,071	176,983	184,959	184,449	197,061	205,696	226,378	240,489	3.5%	4.5%	-0.3%	6.8%	4.4%	10.1%	
Duplin	209,330	222,735	230,765	239,318	260,942	333,200	466,786	330,493	6.4%	3.6%	3.7%	9.0%	27.7%	40.1%	-29.2%
	1,695,664	1,744,493	1,918,310	2,112,720	2,373,627	2,580,145	2,725,364	2,969,822	2.9%	10.0%	10.1%		8.7%	5.6%	9.0%
Edgecombe	397,366	395,337	361,391	330,362	366,846	399,938	462,524	463,539	-0.5%	-8.6%	-8.6%		9.0%	15.6%	0.2%
•	3,214,643	3,415,059	3,664,056	3,957,672	4,421,978	4,719,601	5,050,244	5,286,343	6.2%	7.3%	8.0%		6.7%	7.0%	4.7%
Franklin	146,565	145,239	158,620	175,690	198,069	212,080	234,632	258,263	-0.9%	9.2%	10.8%		7.1%	10.6%	
Gaston	1,344,040	1,374,262	1,457,042	1,576,886	1,752,540	1,881,257	1,934,128	2,009,809	2.2%	6.0%	8.2%		7.3%	2.8%	3.9%
Gates	35,171	38,636	41,592	43,685	47,131	47,272	50,811	51,278	9.9%	7.7%	5.0%	7.9%	0.3%	7.5%	0.9%
Graham	27,750	30,148	34,743	34,623	33,301	35,280	36,298	37,055	8.6%	15.2%	-0.3%	-3.8%	5.9%	2.9%	2.1%
Granville	190,907	197,024	213,441	224,106	235,844	251,814	282,826	291,606	3.2%	8.3%	5.0%	5.2%	6.8%	12.3%	3.1%
Greene	46,349	45,932	49,228	50,621	55,440	61,412	76,973	59,018	-0.9%	7.2%	2.8%	9.5%	10.8%	25.3%	
	5,102,864	5,274,010	5,707,616	6,407,038	7,144,204	7,515,663	7,937,678	8,628,148	3.4%	8.2%	12.3%	11.5%	5.2%	5.6%	8.7%
Halifax	401,899	407,715	416,024	426,148	465,299	499,857	527,559	514,217	1.4%	2.0%	2.4%	9.2%	7.4%	5.5%	-2.5%
Harnett	355,744	376,030	413,245	437,981	461,113	489,882	526,804	508,613	5.7%	9.9%	6.0%	5.3%	6.2%	7.5%	-3.5%
Haywood	377,003	402,546	419,214	450,348	475,365	517,175	565,693	612,036	6.8%	4.1%	7.4%	5.6%	8.8%	9.4%	8.2%
Henderson	556,295	603,684	608,916	664,921	705,633	737,578	854,905	892,452	8.5%	0.9%	9.2%	6.1%	4.5%	15.9%	4.4%
Hertford	195,621	188,348	186,800	205,933	214,226	240,316	240,295	248,460	-3.7%	-0.8%	10.2%	4.0%	12.2%	0.0%	3.4%
Hoke	63,469	66,454	72,104	79,418	87,001	89,373	93,831	86,661	4.7%	8.5%	10.1%	9.5%	2.7%	5.0%	-7.6%
Hyde	29,198	28,595	29,100	32,260	32,723	34,567	35,468	40,529	-2.1%	1.8%	10.9%	1.4%	5.6%	2.6%	14.3%
Iredell	862,385	902,975	966,656	1,111,791	1,242,027	1,365,508	1,492,322	1,650,093	4.7%						
Jackson	184,952	198,740	208,399	169,120	188,712	206,421	248,406	266,270	7.5%	4.9%	-18.8%	11.6%	9.4%	20.3%	7.2%

TABLE 37. STATE SALES AND USE TAX: GROSS RETAIL SALES REPORTED BY COUNTY [G.S. 105 ARTICLE 5]

						TABLE 37.	- Continued								
	1990-1991	1991-1992	1992-1993	1993-1994	1994-1995	1995-1996	1996-1997	1997-1998			ar-over-				
County	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	92/91	93/92	94/93	95/94	96/95	97/96	98/97
Johnston	588,301	644,835	684,749	772,255	812,653	917,623	1,030,242	1,106,176	9.6%	6.2%		5.2%	12.9%	12.3%	7.4%
Jones	38,989	39,445	42,531	41,849	35,214	26,738	28,255	31,061	1.2%	7.8%	-1.6%			5.7%	9.9%
Lee	393,037	427,893	470,198	502,893	562,285	574,287	651,221	683,177	8.9%	9.9%			2.1%	13.4%	4.9%
Lenoir	507,180	527,962	558,724	628,639	688,163	744,207	790,546	775,348	4.1%	5.8%				6.2%	-1.9%
Lincoln	270,556	274,371	289,548	321,598	344,709	387,373	427,871	476,652	1.4%	5.5%		7.2%	12.4%	10.5%	11.4%
Macon Madison	205,810	217,333	229,489	246,606	270,025 59,962	290,246	308,573	339,733	5.6%	5.6% 1.8%	7.5% 10.1%	9.5%	7.5% 0.0%	6.3% 12.2%	10.1%
Martin	50,971 162,168	53,087	54,062 181,268	59,504 184,670	201,817	59,978 217,133	67,308 217,164	63,378 203,990	4.2% 6.5%	1.8% 4.9%	10.1%	0.8% 9.3%	0.0% 7.6%	0.0%	-5.8% -6.1%
McDowell	198,356	172,761 209,590	225,557	244,215	264,055	285,441	334,952	352,545	0.3% 5.7%	4.9% 7.6%		9.5% 8.1%	8.1%	17.3%	-0.1% 5.3%
Mecklenburg	8,584,648	8,515,428	9,315,495	10,386,860	11,357,291	12,796,551	14,852,942	15,474,469	-0.8%	9.4%		9.3%	12.7%	16.1%	3.3 % 4.2%
Mitchell	103,382	98,252	101,124	10,300,000	106,624	111,293	124,902	120,392	-5.0%	2.9%	7.3%	-1.7%	4.4%	12.2%	-3.6%
Montgomery	126,264	119,321	143,633	164,546	175,917	181,766	196,367	120,372	-5.5%	20.4%		6.9%	3.3%	8.0%	-0.5%
Moore	464,969	506,784	557,703	609,214	673,652	706,360	795,673	858,742	9.0%	10.0%			4.9%		-0.5 /0 7.9%
Nash	866,500	900,485	963,878	1,036,442	1,140,571	1,282,557	1,425,316	1,429,888	3.9%	7.0%	7.5%		12.4%	11.1%	0.3%
New Hanover	1,631,853	1,672,888	1,742,043	1,949,193	2,196,565	2,401,271	2,762,887	2,795,146	2.5%	4.1%		12.7%	9.3%	15.1%	1.2%
Northampton	54,347	53,468	54,092	56,887	63,434	64,651	67,083	60,876	-1.6%	1.2%	5.2%	11.5%	1.9%	3.8%	-9.3%
Onslow	624,251	680,165	705,545	763,771	829,665	906,618	1,026,603	1,030,573	9.0%	3.7%	8.3%	8.6%	9.3%	13.2%	0.4%
Orange	640,743	638,895	698,037	770,782	846,809	867,152	931,514	977,264	-0.3%	9.3%	10.4%	9.9%	2.4%	7.4%	4.9%
Pamlico	43,819	43,242	47,519	50,197	51,684	56,901	62,396	65,362	-1.3%	9.9%	5.6%	3.0%	10.1%	9.7%	4.8%
Pasquotank	279,392	291,470	300,964	316,031	336,712	354,880	394,964	415,170	4.3%	3.3%	5.0%	6.5%	5.4%	11.3%	5.1%
Pender	105,320	111,527	125,676	147,820	156,243	170,079	208,116	231,216	5.9%	12.7%	17.6%	5.7%	8.9%	22.4%	11.1%
Perquimans	30,435	30,367	30,967	35,980	40,558	43,104	45,332	43,315	-0.2%	2.0%	16.2%	12.7%	6.3%	5.2%	-4.4%
Person	179,171	186,044	196,958	225,002	240,862	255,524	287,503	296,922	3.8%	5.9%	14.2%	7.0%	6.1%	12.5%	3.3%
Pitt	886,750	924,524	987,563	1,155,921	1,294,650	1,420,060	1,592,361	1,740,916	4.3%	6.8%	17.0%	12.0%	9.7%	12.1%	9.3%
Polk	58,671	60,761	64,130	72,867	82,205	86,285	91,310	94,845	3.6%	5.5%	13.6%	12.8%	5.0%	5.8%	3.9%
Randolph	622,547	665,693	708,077	780,576	811,082	863,709	906,154	961,899	6.9%	6.4%	10.2%	3.9%	6.5%	4.9%	6.2%
Richmond	268,341	272,538	301,151	310,172	334,058	346,640	381,906	384,310	1.6%	10.5%	3.0%	7.7%	3.8%	10.2%	0.6%
Robeson	631,243	656,486	708,419	765,605	830,430	882,062	900,460	912,217	4.0%	7.9%	8.1%	8.5%	6.2%	2.1%	1.3%
Rockingham	470,349	483,457	518,099	541,890	573,544	597,975	642,615	704,811	2.8%	7.2%	4.6%	5.8%	4.3%	7.5%	9.7%
Rowan	718,172	747,299	766,818	787,989	841,719	884,521	968,459	1,056,147	4.1%	2.6%	2.8%	6.8%	5.1%	9.5%	9.1%
Rutherford	472,776	478,049	463,041	487,351	475,536	472,179	485,052	483,081	1.1%	-3.1%	5.3%	-2.4%	-0.7%	2.7%	-0.4%
Sampson	260,389	292,202	318,940	365,397	397,945	414,463	482,633	497,056	12.2%	9.2%	14.6%	8.9%	4.2%	16.4%	3.0%
Scotland	230,674	236,086	249,653	262,175	282,938	303,205	324,109	331,413	2.3%	5.7%	5.0%	7.9%	7.2%	6.9%	2.3%
Stanly Stokes	383,614 119,084	380,467 119,883	400,419 124,734	438,899 131,854	481,751 148,633	490,929 149,099	517,133 159,069	548,028 161,158	-0.8% 0.7%	5.2% 4.0%	9.6% 5.7%	9.8% 12.7%	1.9% 0.3%	5.3% 6.7%	6.0% 1.3%
Surry	590,776	595,020	637,470	697,623	722,385	754,760	830,504	859,532	0.7%	7.1%		3.5%	4.5%	10.0%	3.5%
Swain	52,974	52,003	51,561	55,631	60,243	64,483	67,839	68,447	-1.8%	-0.8%	7.9%	8.3%	7.0%	5.2%	0.9%
Transylvania	130,295	141,692	160,978	174,901	184,329	207,930	217,180	225,368	-1.3 /6 8.7%	13.6%	8.6%	5.4%	12.8%	3.2 % 4.4%	3.8%
Tyrrell	130,223	15,004	16,638	18,587	18,634	207,550	18,710	19,284	-15.5%	10.9%		0.3%	9.1%	-8.0%	3.1%
Union	646,475	675,161	758,924	778,787	867,530	991,135	1,101,801	1,113,199	4.4%	12.4%	2.6%	11.4%	14.2%	11.2%	1.0%
Vance	294,213	289,047	327,549	357,387	375,096	417,894	460,598	480,512	-1.8%	13.3%	9.1%	5.0%	11.4%	10.2%	4.3%
Wake	5,182,233	5,287,644	5,968,509	6,663,017	7,649,497	8,440,787	9,669,936	10,318,840	2.0%	12.9%		14.8%	10.3%	14.6%	6.7%
Warren	56,796	53,832	51,923	56,808	59,963	61,644	65,701	69,236	-5.2%	-3.5%	9.4%	5.6%	2.8%	6.6%	5.4%
Washington	74,170	81,548	84,574	90,607	89,554	92,045	92,795	89,600	9.9%	3.7%	7.1%	-1.2%	2.8%	0.8%	-3.4%
Watauga	353,498	370,294	392,775	434,118	464,453	524,196	567,525	626,189	4.8%	6.1%		7.0%	12.9%	8.3%	10.3%
Wayne	848,777	842,424	886,989	985,194	1,064,187	1,060,402	1,115,542	1,141,734	-0.7%	5.3%	11.1%	8.0%	-0.4%	5.2%	2.3%
Wilkes	395,793	404,297	412,135	469,840	494,254	505,455	519,815	555,374	2.1%	1.9%	14.0%	5.2%	2.3%	2.8%	6.8%
Wilson	670,843	662,108	672,468	720,266	769,135	843,964	903,786	952,802	-1.3%	1.6%	7.1%	6.8%	9.7%	7.1%	5.4%
Yadkin	134,037	140,153	141,503	151,716	165,517	172,545	200,617	216,190	4.6%	1.0%	7.2%	9.1%	4.2%	16.3%	7.8%
Yancey	65,968	76,570	77,565	83,340	87,570	89,771	96,968	106,777	16.1%	1.3%	7.4%	5.1%	2.5%	8.0%	10.1%
Unallocated	4,862,977	5,170,559	5,630,136	5,935,042	7,462,220	11,797,414	17,947,485	17,976,146	6.3%	8.9%	5.4%	25.7%	58.1%	52.1%	0.2%
Statewide totals	64,038,693	66,122,475	71,224,237	78,029,668	86,592,403	97,352,867	112,057,953	116,762,211	3.3%	7.7%	9.6%	11.0%	12.4%	15.1%	4.2%

						TABLE 37.	- Continued								
	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005		Ye	ar-over-	year % c	hange		
County	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	[\$1,000]	99/98	00/99	01/00	02/01	03/02	04/03	05/04
Alamance	1,535,421	1,609,891	1,620,578	1,712,542	1,628,027	1,599,676	1,685,160	1,870,885	4.9%	0.7%	5.7%	-4.9%	-1.7%	5.3%	11.0%
Alexander	163,335	176,204	175,231	201,236	199,897	214,625	219,479	263,139	7.9%	-0.6%	14.8%	-0.7%	7.4%	2.3%	19.9%
Alleghany	64,861	68,919	69,659	70,339	64,728	68,793	75,918	91,604	6.3%	1.1%	1.0%	-8.0%	6.3%	10.4%	20.7%
Anson	134,308	131,085	143,147	150,374	152,263	158,091	171,517	197,625	-2.4%	9.2%	5.0%	1.3%	3.8%	8.5%	15.2%
Ashe	184,067	173,806	170,268	184,810	227,249	227,636	240,853	277,731	-5.6%	-2.0%	8.5%	23.0%	0.2%	5.8%	15.3%
Avery	181,330	178,969	181,329	195,216	189,411	193,009	194,181	215,967	-1.3%	1.3%	7.7%	-3.0%	1.9%	0.6%	
Beaufort	417,990	447,962	459,962	464,156	474,159	514,154	533,862	637,219	7.2%	2.7%	0.9%			3.8%	
Bertie	70,787	73,082	76,625	76,700	72,119	75,823	85,683	97,438	3.2%	4.8%	0.1%	-6.0%	5.1%	13.0%	
Bladen	234,635	251,541	255,746	265,112	267,435	297,147	326,091	326,453	7.2%	1.7%	3.7%	0.9%		9.7%	
Brunswick	681,491	729,195	779,889	826,683	882,559	953,953	1,019,505	1,142,104	7.0%	7.0%	6.0%	6.8%			12.0%
Buncombe	3,081,052	3,211,541	3,244,934	3,385,178	3,431,309	3,429,967	3,648,144	4,123,102	4.2%	1.0%	4.3%	1.4%	0.0%	6.4%	
Burke	677,341	696,509	704,203	769,605	727,377	720,954	761,380	829,998	2.8%	1.1%	9.3%	-5.5%	-0.9%	5.6%	9.0%
Cabarrus	1,287,733	1,459,804	1,747,743	1,903,125	2,035,626	2,181,850	2,326,552	2,623,753	13.4%	19.7%	8.9%	7.0%	7.2%	6.6%	
Caldwell	626,774	665,936	690,378	703,610	651,553	661,407	656,191	704,818	6.2%	3.7%			1.5%	-0.8%	
Camden	20,818	21,676	23,433	27,648	26,784	45,929	35,718	60,606	4.1%	8.1%	18.0%	-3.1%	71.5%	-22.2%	
Carteret	743,756	766,640	778,265	784,225	812,703	883,303	944,749	1,016,546	3.1%	1.5%	0.8%	3.6%	8.7%	7.0%	7.6%
Caswell	60,975	64,985	68,147	72,386	60,830	69,246	65,489	76,694	6.6%	4.9%	6.2%	-16.0%	13.8%	-5.4%	
Catawba	2,165,884	2,279,471	2,319,595	2,453,110	2,299,791	2,349,653	2,556,151	2,782,689	5.2%	1.8%	5.8%	-6.3%	2.2%	8.8%	
Chatham	341,704	367,416	358,915	387,676	384,114	377,080	407,649	448,103	7.5%	-2.3%	8.0%	-0.9%	-1.8%	8.1%	9.9%
Cherokee	302,025	326,713	342,396	343,083	349,041	378,915	367,387	401,633	8.2%	4.8%	0.2%	1.7%		-3.0%	9.3%
Chowan	108,890	107,004	110,226	117,844	116,085	116,854	134,010	149,519	-1.7%	3.0%	6.9%		0.7%	14.7%	
Clayd	45,565	65,021	74,536	83,199	100,300	114,527	129,153 969,690	144,119	42.7% -0.2%	14.6% -0.2%	11.6% -5.7%	20.6% -7.5%		12.8%	
Cleveland	1,105,270 455,158	1,102,928	1,101,193	1,038,790	960,671	955,158 457,420	512,767	1,077,984 591,463	-0.2% 3.6%	-0.2%	-5.7%	-7.5% -3.7%	-0.6% 3.1%	1.5% 12.1%	
Columbus	435,158 804,973	471,744 839,600	461,471 887,336	460,561 930,509	443,735 900,390	457,420 976,058	1,063,605	591,405 1,183,970	5.0% 4.3%	-2.2% 5.7%	-0.2% 4.9%	-3.7%	5.1% 8.4%	12.1% 9.0%	15.3% 11.3%
Craven Cumberland	2,852,575	2,909,513	3,018,719	3,023,363	2,974,131	3,017,710	3,351,729	3,683,504	2.0%	3.8%	4.9% 0.2%	-3.2%	1.5%	9.0%	9.9%
Currituck	181,040	2,909,513	235,342	264,097	2,374,131	278,447	290,888	303,206	2.078 9.1%			-2.6%	1.3 % 8.3%	4.5%	4.2%
Dare	800,062	869,838	929,860	1,029,650	1,119,273	1,229,180	1,303,383	1,396,670	8.7%	6.9%		-2.070 8.7%	9.8%	6.0%	7.2%
Davidson		1,331,327	1,323,658	1,304,522	1,252,384	1,279,069	1,393,849	1,551,773	5.2%	-0.6%			2.1%	9.0%	
Davie	240,489	268,890	276,983	302,239	264,670	264,526	265,467	289,183	11.8%	3.0%		-12.4%		0.4%	
Duplin	330,493	302,213	317,643	320,310	339,195	333,228	369,927	429,304	-8.6%	5.1%				11.0%	
Durham	2,969,822	3,167,577	3,455,668	3,688,799	4,057,352	4,597,853	4,646,891	5,085,956	6.7%	9.1%	6.7%			1.1%	9.4%
Edgecombe	463,539	447,493	439,816	414,918	388,141	395,838	437,200	491,756	-3.5%	-1.7%				10.4%	
Forsyth	5,286,343	5,299,606	5,315,588	5,494,698	5,487,579	5,690,504	5,886,010	6,266,564	0.3%	0.3%	3.4%		3.7%	3.4%	6.5%
Franklin	258,263	299,302	301,263	290,829	294,106	295,218	343,357	415,134	15.9%	0.7%			0.4%	16.3%	
Gaston	2,009,809	2,076,328	2,090,693	2,158,528	2,041,756	2,157,602	2,160,274	2,330,817	3.3%	0.7%	3.2%	-5.4%	5.7%	0.1%	7.9%
Gates	51,278	48,895	43,555	38,388	36,801	38,114	39,503	45,611	-4.6%	-10.9%	-11.9%	-4.1%	3.6%	3.6%	15.5%
Graham	37,055	37,340	35,481	39,776	40,679	44,455	51,045	61,570	0.8%	-5.0%	12.1%	2.3%	9.3%	14.8%	20.6%
Granville	291,606	331,636	331,052	348,125	354,378	376,442	404,147	432,857	13.7%	-0.2%	5.2%	1.8%	6.2%	7.4%	7.1%
Greene	59,018	58,003	56,734	57,631	50,110	52,294	55,268	63,863	-1.7%	-2.2%	1.6%	-13.1%	4.4%	5.7%	15.6%
Guilford	8,628,148	9,271,941	9,243,741	9,371,295	8,545,992	8,493,801	8,760,037	9,518,386	7.5%	-0.3%	1.4%	-8.8%	-0.6%	3.1%	8.7%
Halifax	514,217	503,870	502,095	503,259	510,255	585,993	628,330	654,981	-2.0%	-0.4%	0.2%	1.4%	14.8%	7.2%	4.2%
Harnett	508,613	526,701	546,428	567,328	549,335	598,200	673,834	819,600	3.6%	3.7%	3.8%	-3.2%	8.9%	12.6%	21.6%
Haywood	612,036	655,735	622,025	614,882	620,573	645,580	737,708	768,835	7.1%	-5.1%	-1.1%	0.9%	4.0%	14.3%	4.2%
Henderson	892,452	877,376	932,309	978,504	1,011,573	1,141,059	1,234,268	1,288,953	-1.7%	6.3%	5.0%	3.4%		8.2%	
Hertford	248,460	251,884	292,567	304,290	253,346	262,377	296,840	337,275	1.4%	16.2%		-16.7%	3.6%	13.1%	
Hoke	86,661	89,959	89,322	86,881	95,603	111,022	120,968	141,037	3.8%	-0.7%				9.0%	
Hyde	40,529	42,399	42,734	48,843	51,139	49,882	48,538	50,933	4.6%	0.8%		4.7%		-2.7%	
Iredell	1,650,093	1,766,993	1,710,150	1,759,104	1,677,426	1,821,225	2,079,578	2,370,070	7.1%	-3.2%			8.6%	14.2%	
Jackson	266,270	273,638	303,301	319,532	320,017	338,855	358,478	389,271	2.8%	10.8%	5.4%	0.2%	5.9%	5.8%	8.6%

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Polk. $94,845$ $99,923$ $100,871$ $113,638$ $113,513$ $100,878$ $114,816$ $126,551$ 5.4% 0.9% 12.7% -0.1% 4.1% 5.5% 10.2% Randolph. $961,899$ $10,41,955$ $10,44,671$ $10,59,867$ $10,39,610$ $1,130,616$ $1,213,869$ 8.3% 0.3% 1.5% -1.9% -1.9% 9.9% 7.4% Robeson. $912,217$ $910,796$ $883,763$ $895,939$ $867,397$ $878,220$ $939,831$ $10,40,624$ -0.2% -1.0% -3.0% 1.4% -3.2% -3.3% 1.3% 7.0% 10.7% Rockingham. $704,811$ $766,027$ $733,567$ $399,906$ $99,748$ $663,118$ $666,175$ $718,803$ 87% 4.2% 0.8% 5.2% 10.7% Roman. $10,756$ $10,92,306$ $10,81,784$ $1,081,266$ $1,115,449$ $1,224,607$ 2.0% 1.4% -1.0% 0.0% 3.2% 0.8% 14.9% Sumpson. $497,265$ $40,3831$ $468,882$ $495,746$ $520,622$ $51,3422$ $587,919$ $622,960$ -6.7% 1.1% 0.8% 8.2% 4.1% 8.5% 4.1% 8.5% 4.1% 8.5% -1.1% 8.5% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.2% 1.5% 4.5% $4.$		/					/		/							
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Richmond																
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Rowan $1,056,147$ $1,077,265$ $1,092,306$ $1,081,784$ $1,081,266$ $1,115,349$ $1,124,463$ $1,291,607$ 2.0% 1.4% -1.0% 0.0% 3.2% 0.8% 14.9% Rutherford $433,081$ $492,286$ $488,498$ $526,427$ $549,495$ $550,435$ $572,789$ 1.9% -0.8% 7.8% 4.1% 0.8% 8.2% 4.1% Sampson $497,056$ $463,830$ $468,882$ $495,746$ $529,632$ $513,422$ $587,919$ $622,960$ 6.7% 1.1% 5.7% 6.8% -3.1% 14.5% 6.0% Scotland $331,413$ $339,896$ $298,835$ $299,675$ $287,783$ $323,605$ $506,977$ $405,388$ 4.0% 1.2% 0.3% 4.0% 1.2% 11.5% 6.0% Stanly $548,028$ $591,763$ $626,456$ $624,247$ $623,466$ $619,978$ $643,828$ $741,363$ 8.0% 5.9% -0.4% -0.1% -0.6% 3.8% 15.1% Stanly $568,753$ $86,362$ $924,288$ $976,559$ $906,735$ $905,54$ $943,604$ $1040,835$ 31.5% 5.0% 7.1% 0.2% 4.3% 10.3% Swain $68,447$ $77,924$ $105,290$ $117,440$ $83,849$ $79,023$ $84,291$ $20,661$ 13.8% 5.0% 5.0% 5.0% 6.0% 5.8% 6.7% 9.9% Transylvania $225,366$ $243,577$ $243,577$ $257,285$ $248,973$ <t< td=""><td></td><td>· · ·</td><td>· · · · ·</td><td>· · · · ·</td><td></td><td></td><td>· · ·</td><td>· · · ·</td><td>, ,</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		· · ·	· · · · ·	· · · · ·			· · ·	· · · ·	, ,							
Rutherford	0	· · ·	· · · ·	· · · · ·		· ·	· · ·	,	· · ·							
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$ \begin{array}{c} Scotland 331,413 \\ Stanly 548,028 \\ 591,763 \\ 548,028 \\ 591,763 \\ 548,028 \\ 591,763 \\ 548,028 \\ 591,763 \\ 501,763 \\ 548,028 \\ 591,763 \\ 591,763 \\ 502,52 \\ 164,863 \\ 172,571 \\ 174,994 \\ 211,817 \\ 241,000 \\ 346,750 \\ -0.9\% \\ 346,750 \\ -0.9\% \\ 346,750 \\ -0.9\% \\ 3.3\% \\ 4.7\% \\ 1.4\% \\ 21.0\% \\ 1.4\% \\ 22.5\% \\ 1.1\% \\ 1.4\% \\ 1.1\% \\ 22.5\% \\ 1.1\% \\ $			· · · · ·				/		/							
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	-	· · ·	· · · · ·	· · · · ·			· · ·	· · · ·	,							
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$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	•	/	/				/	,								
Swain		859,532	886,362	924,288	976,509	906,735	905,054	943,604	,	3.1%	4.3%	5.6%	-7.1%	-0.2%	4.3%	10.3%
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Swain		77,924	105,290	117,440	83,849	79,023	84,291	92,661	13.8%	35.1%	11.5%	-28.6%	-5.8%	6.7%	9.9%
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Transylvania		· · · · ·	· · · · ·			263,949	· · · ·	,						6.4%	13.1%
Vance	•														8.2%	
Vance	Union	1,113,199	1,207,718	1,287,192	1,368,711	1,403,190	1,425,656	1,456,782	1,660,400	8.5%	6.6%	6.3%	2.5%	1.6%	2.2%	14.0%
Warren $69,236$ $70,875$ $72,946$ $77,163$ $74,343$ $78,784$ $85,724$ $93,609$ 2.4% 2.9% 5.8% -3.7% 6.0% 8.8% 9.2% Washington $89,600$ $86,387$ $86,217$ $92,537$ $96,534$ $93,043$ $105,125$ $115,302$ -3.6% -0.2% 7.3% 4.3% -3.6% 13.0% 9.7% Watauga $626,189$ $671,514$ $682,605$ $702,419$ $651,853$ $670,772$ $744,365$ $831,265$ 7.2% 1.7% 2.9% -7.2% 2.9% 11.0% 11.7% Wayne $1,141,734$ $1,152,733$ $1,154,274$ $1,124,616$ $1,118,253$ $1,136,987$ $1,202,501$ $1,325,049$ 1.0% 0.1% -2.6% -0.6% 1.7% 5.8% 10.2% Wilkes $555,374$ $602,590$ $687,540$ $712,249$ $707,871$ $716,349$ $714,836$ $772,321$ 8.5% 14.1% 3.6% -0.6% 1.2% 8.0% Wilson $952,802$ $974,088$ $1011,119$ $1,018,014$ $987,394$ $1,061,728$ $1,146,685$ $1,238,495$ 2.2% 3.8% 0.7% -3.6% -3.6% 8.0% Walkin $216,190$ $211,539$ $208,769$ $206,623$ $211,185$ $224,267$ $215,755$ $240,786$ -2.2% 1.3% -3.6% -5.9% -3.8% 10.3% 9.2% Vancey $106,777$ $107,865$ $103,807$ </td <td></td> <td>480,512</td> <td>490,774</td> <td>511,372</td> <td>525,607</td> <td>516,582</td> <td>512,734</td> <td>522,331</td> <td>563,728</td> <td>2.1%</td> <td>4.2%</td> <td>2.8%</td> <td>-1.7%</td> <td>-0.7%</td> <td>1.9%</td> <td>7.9%</td>		480,512	490,774	511,372	525,607	516,582	512,734	522,331	563,728	2.1%	4.2%	2.8%	-1.7%	-0.7%	1.9%	7.9%
Washington 89,600 86,387 86,217 92,537 96,534 93,043 105,125 115,302 -3.6% -0.2% 7.3% 4.3% -3.6% 13.0% 9.7% Watauga 626,189 671,514 682,605 702,419 651,853 670,772 744,365 831,265 7.2% 1.7% 2.9% -7.2% 2.9% 11.0% 11.7% Wayne 1,141,734 1,152,733 1,154,274 1,124,616 1,118,253 1,136,987 1,202,501 1,325,049 1.0% 0.1% -2.6% -0.6% 1.7% 5.8% 10.2% Wilkes 555,374 602,590 687,540 712,249 707,871 716,349 714,836 772,321 8.5% 14.1% 3.6% -0.6% 1.2% -0.2% 8.0% Wilson 952,802 974,088 1,011,119 1,018,014 987,394 1,061,728 1,146,685 1,238,495 2.2% 3.8% 0.7% -3.0% 7.5% 8.0% <td>Wake</td> <td>10,318,840</td> <td>11,535,942</td> <td>11,613,684</td> <td>12,546,177</td> <td>12,017,561</td> <td>12,401,836</td> <td>13,420,477</td> <td>14,611,288</td> <td>11.8%</td> <td>0.7%</td> <td>8.0%</td> <td>-4.2%</td> <td>3.2%</td> <td>8.2%</td> <td>8.9%</td>	Wake	10,318,840	11,535,942	11,613,684	12,546,177	12,017,561	12,401,836	13,420,477	14,611,288	11.8%	0.7%	8.0%	-4.2%	3.2%	8.2%	8.9%
Watauga626,189671,514682,605702,419651,853670,772744,365831,2657.2%1.7%2.9%7.2%2.9%11.0%11.7%Wayne1,141,7341,152,7331,154,2741,124,6161,118,2531,136,9871,202,5011,325,0491.0%0.1%-2.6%-0.6%1.7%5.8%10.2%Wilkes555,374602,590687,540712,249707,871716,349714,836772,3218.5%14.1%3.6%-0.6%1.2%-0.2%8.0%Wilson952,802974,0881,011,1191,018,014987,3941,061,7281,146,6851,238,4952.2%3.8%0.7%-3.0%7.5%8.0%8.0%Yadkin216,190211,539208,769206,623211,815224,267215,755240,786-2.2%-1.3%-1.0%2.5%5.9%-3.8%11.6%Yancey106,777107,865103,807104,157105,79299,284109,475119,5211.0%-3.8%0.3%1.6%-6.2%10.3%9.2%Unallocated17,976,14621,592,95121,898,55822,408,36320,592,47822,700,00922,682,80924,205,13420.1%1.4%2.3%-8.1%10.2%-0.1%6.7%		69,236	70,875	72,946	77,163	74,343	78,784	85,724	93,609	2.4%	2.9%	5.8%	-3.7%	6.0%	8.8%	9.2%
Wayne 1,141,734 1,152,733 1,154,274 1,124,616 1,118,253 1,136,987 1,202,501 1,325,049 1.0% 0.1% -2.6% -0.6% 1.7% 5.8% 10.2% Wilkes 555,374 602,590 687,540 712,249 707,871 716,349 714,836 772,321 8.5% 14.1% 3.6% -0.6% 1.2% -0.2% 8.0% Wilson 952,802 974,088 1,011,119 1,018,014 987,394 1,061,728 1,146,685 1,238,495 2.2% 3.8% 0.7% -3.0% 7.5% 8.0% Yadkin 216,190 211,539 208,769 206,623 211,815 224,267 215,755 240,786 -2.2% -1.3% -1.0% 2.5% 5.9% -3.8% 11.6% Yancey 106,777 107,865 103,807 104,157 105,792 99,284 109,475 119,521 1.0% -3.8% 0.3% 1.6% -6.2% 10.3% 9.2% Unallocated -1.7%,976,1	Washington	89,600	86,387	86,217	92,537	96,534	93,043	105,125	115,302	-3.6%	-0.2%	7.3%	4.3%	-3.6%	13.0%	9.7%
Wayne 1,141,734 1,152,733 1,154,274 1,124,616 1,118,253 1,136,987 1,202,501 1,325,049 1.0% 0.1% -2.6% -0.6% 1.7% 5.8% 10.2% Wilkes 555,374 602,590 687,540 712,249 707,871 716,349 714,836 772,321 8.5% 14.1% 3.6% -0.6% 1.2% -0.2% 8.0% Wilson 952,802 974,088 1,011,119 1,018,014 987,394 1,061,728 1,146,685 1,238,495 2.2% 3.8% 0.7% -3.0% 7.5% 8.0% Yadkin 216,190 211,539 208,769 206,623 211,815 224,267 215,755 240,786 -2.2% -1.3% -1.0% 2.5% 5.9% -3.8% 11.6% Yancey 106,777 107,865 103,807 104,157 105,792 99,284 109,475 119,521 1.0% -3.8% 0.3% 1.6% -6.2% 10.3% 9.2% Unallocated 1.7%,976,14	Watauga	626,189	671,514	682,605	702,419	651,853	670,772	744,365	831,265	7.2%	1.7%	2.9%	-7.2%	2.9%	11.0%	11.7%
Wilson 952,802 974,088 1,011,119 1,018,014 987,394 1,061,728 1,146,685 1,238,495 2.2% 3.8% 0.7% -3.0% 7.5% 8.0% Yadkin 216,190 211,539 208,769 206,623 211,815 224,267 215,755 240,786 -2.2% -1.3% -1.0% 2.5% 5.9% -3.8% 11.6% Yancey 106,777 107,865 103,807 104,157 105,792 99,284 109,475 119,521 1.0% -3.8% 0.3% 1.6% -6.2% 10.3% 9.2% Unallocated 17,976,146 21,592,951 21,898,558 22,408,363 20,592,478 22,700,009 22,682,809 24,205,134 20.1% 1.4% 2.3% -8.1% 10.2% -0.1% 6.7%		1,141,734		1,154,274	1,124,616	1,118,253	1,136,987	1,202,501	1,325,049	1.0%	0.1%			1.7%	5.8%	10.2%
Yadkin			/	687,540			716,349	714,836	772,321							8.0%
Yancey 106,777 107,865 103,807 104,157 105,792 99,284 109,475 119,521 1.0% -3.8% 0.3% 1.6% -6.2% 10.3% 9.2% Unallocated 17,976,146 21,592,951 21,898,558 22,408,363 20,592,478 22,700,009 22,682,809 24,205,134 20.1% 1.4% 2.3% -8.1% 10.2% -0.1% 6.7%	Wilson	952,802	974,088	1,011,119	1,018,014	987,394	1,061,728	1,146,685	1,238,495							
Unallocated 17,976,146 21,592,951 21,898,558 22,408,363 20,592,478 22,700,009 22,682,809 24,205,134 20.1% 1.4% 2.3% -8.1% 10.2% -0.1% 6.7%	Yadkin	216,190	211,539	208,769		211,815	224,267	215,755	240,786	-2.2%		-1.0%	2.5%	5.9%	-3.8%	11.6%
	Yancey								119,521	1.0%	-3.8%	0.3%	1.6%	-6.2%	10.3%	9.2%
Statewide totals 116,762,211 126,253,339 128,493,660 132,176,353 127,256,302 132,682,106 140,111,903 153,583,736 8.1% 1.8% 2.9% -3.7% 4.3% 5.6% 9.6%		/ /	, ,	/ /	, ,	, ,	, ,	/ /	, ,	20.1%				10.2%		6.7%
	Statewide totals	116,762,211	126,253,339	128,493,660	132,176,353	127,256,302	132,682,106	140,111,903	153,583,736	8.1%	1.8%	2.9%	-3.7%	4.3%	5.6%	9.6%

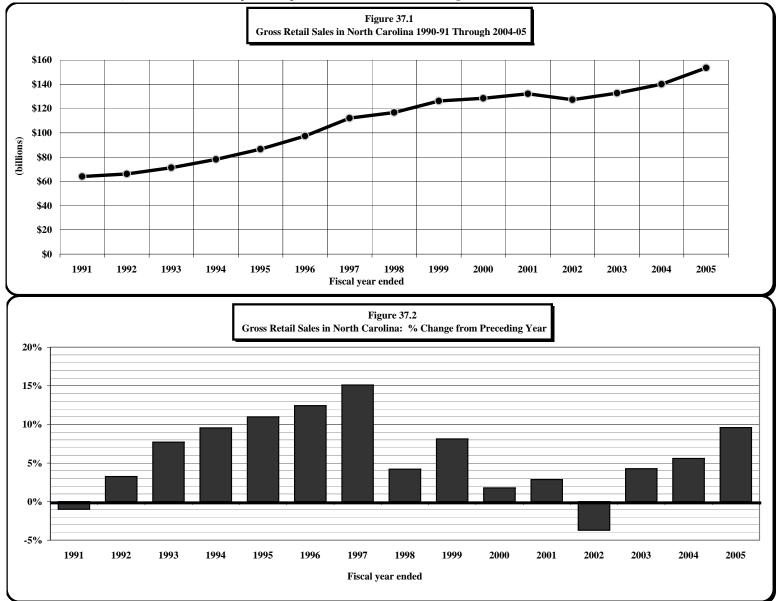
Detail may not add to totals due to rounding.

TABLE 37. - Continued

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to sales and use tax registration numbers.

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 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.



		Fiscal ye	ear 1990-91	<i>.</i>	
		%			%
County	Rank	of total	County	Rank	of total
Alamance	11	1.49%	Johnston	29	0.83%
Alexander	73		Jones	94	0.05%
Alleghany	86		Lee	37	0.61%
Anson	76		Lenoir	30	0.82%
Ashe	70		Lincoln	51	0.43%
Avery	72		Macon	54	0.35%
Beaufort	47		Madison	88	0.07%
Bertie	87		Martin	57	0.31%
Bladen	67		McDowell	60	0.27%
Brunswick	36		Mecklenburg	1	11.79%
Buncombe	6		Mitchell	74	0.16%
Burke	35		Montgomery	75	0.16%
Cabarrus	17		Moore	34	0.76%
Caldwell	40		Nash	13	1.19%
Camden	100		New Hanover	8	2.58%
Carteret	33		Northampton	91	0.06%
Caswell	92		Onslow	20	1.03%
Catawba	9		Orange	19	1.06%
Chatham	61		Pamlico	90	0.06%
Cherokee	65		Pasquotank	49	0.46%
Chowan	78		Pender	77	0.14%
Clay	96		Perquimans	97	0.04%
leveland	21	0.95%	Person	62	0.26%
olumbus	45		Pitt	12	1.42%
raven	25	0.87%	Polk	84	0.08%
umberland	7		Randolph	24	0.88%
urrituck	81	0.09%	Richmond	52	0.42%
are	28	0.84%	Robeson	26	0.87%
avidson	18	1.12%	Rockingham	32	0.78%
avie	66		Rowan	14	1.18%
Duplin	58	0.30%	Rutherford	42	0.58%
Ourham	5	3.46%	Sampson	53	0.36%
Edgecombe	48	0.47%	Scotland	55	0.35%
Forsyth	4		Stanly	44	0.55%
Franklin	69	0.18%	Stokes	71	0.17%
Gaston	10	1.93%	Surry	31	0.81%
Gates	98	0.03%	Swain	83	0.08%
Fraham	93	0.05%	Transylvania	64	0.24%
Franville	63	0.25%	Tyrrell	99	0.02%
Greene	89		Union	23	0.89%
Juilford	3	7.05%	Vance	50	0.43%
Ialifax	43	0.58%	Wake	2	8.63%
Iarnett	46		Warren	85	0.08%
laywood	38		Washington	80	0.10%
Ienderson	27	0.85%		39	0.60%
lertford	59		Wayne	16	1.15%
Ioke	82		Wilkes	41	0.59%
Iyde	95		Wilson	22	0.91%
redell	15		Yadkin	68	0.20%
lackson	56		Yancey	79	0.11%
	20		Unallocated	2	10.83%
			Statewide totals		100.00%
			State mue totals		100.00 /0

KCENTAGE, ANI	Fiscal year 2004-05													
		%	ě			%	% change							
County	Rank	of total	05/91	County	Rank	of total	05/91							
Alamance	15		123.4%		17		250.2%							
Alexander	77			Jones	97	0.03%	58.2%							
Alleghany	83	0.06%		Lee	35	0.52%	140.2%							
Anson	78	0.09%		Lenoir	36	0.49%	66.2%							
Ashe	70	0.15%	130.8%	Lincoln	44	0.40%	158.3%							
Avery	69	0.15%		Macon	45	0.39%	210.6%							
Beaufort	48	0.36%	116.1%	Madison	88	0.04%	84.3%							
Bertie	92	0.04%	46.3%	Martin	75	0.13%	13.4%							
Bladen	72	0.14%	94.3%	McDowell	64	0.21%	116.5%							
Brunswick	24	0.82%	262.4%	Mecklenburg	1	12.57%	197.2%							
Buncombe	6	2.90%	169.4%	Mitchell	76	0.12%	113.0%							
Burke	41	0.43%		Montgomery	74	0.13%	141.8%							
Cabarrus	9	1.68%	307.8%	Moore	27	0.74%	171.3%							
Caldwell	43	0.41%	89.8%	Nash	22	0.84%	96.6%							
Camden	98	0.03%	284.5%	New Hanover	7	2.70%	191.6%							
Carteret	25	0.77%	176.3%	Northampton	96	0.03%	53.4%							
Caswell	94	0.03%	84.9%	Onslow	16		211.7%							
Catawba	10	1.68%		Orange	20	0.91%	137.8%							
Chatham	59	0.25%	161.4%	Pamlico	87	0.05%	108.6%							
Cherokee	58	0.25%	208.4%	Pasquotank	47	0.37%	122.1%							
Chowan	80	0.07%		Pender	67	0.19%	274.1%							
Clay	85	0.06%	300.2%	Perquimans	95	0.03%	148.2%							
Cleveland	31	0.62%	83.5%	Person	60	0.24%	159.6%							
Columbus	52	0.31%	71.4%	Pitt	12	1.44%	183.6%							
Craven	28	0.73%	132.2%	Polk	82	0.07%	124.0%							
Cumberland	8	2.58%	144.7%	Randolph	29	0.71%	124.4%							
Currituck	63	0.22%	556.5%	Richmond	54	0.27%	80.1%							
Dare	14	1.19%	296.6%	Robeson	30	0.65%	109.4%							
Davidson	21	0.87%		Rockingham	42	0.43%	53.9%							
Davie	68	0.17%	112.7%	Rowan	26	0.76%	80.1%							
Duplin	62			Rutherford	46	0.37%	76.6%							
Durham	5			Sampson	51		143.3%							
Edgecombe	55	0.27%	59.9%	Scotland	57	0.25%	101.4%							
Forsyth	4		127.6%		39		124.2%							
Franklin	56			Stokes	71	0.15%	134.4%							
Gaston	13	1.42%	105.8%		34	0.61%	110.0%							
Gates	99		49.2%		84		96.6%							
Graham	93			Transylvania	61		170.4%							
Granville	65		132.4%	v	100	0.01%	63.1%							
Greene	91	0.04%	71.1%		18	0.99%	210.6%							
Guilford	3		130.4%		50	0.32%	107.8%							
Halifax	49		66.6%		2		222.0%							
Harnett	38		151.8%		90		43.3%							
Haywood	37		116.9%		86		44.7%							
Henderson	23		172.4%		33		188.0%							
Hertford	66		93.5%		19		124.7%							
Hoke	81		135.5%		40		103.2%							
Hyde	89		173.3%		32		89.4%							
Iredell	11		259.0%		73		95.6%							
Jackson	53		144.4%		79		116.9%							
Detail may not ad	ld to tota	als due to)	Unallocated	1		336.7%							
rounding.				Statewide totals		100.00%	178.7%							
notor vehicle leasin	σ certai	in use tax	and utilit	v services The ra	nking cl	nown								

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1990-91 AND 2004-05 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Computations and rankings 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.

		Fiscal ye	ar 1990-91		
		%			%
County	Rank	of total	County	Rank	of total
Alamance	11	1.56%	Johnston	27	0.92%
Alexander	73	0.18%	Jones	92	0.06%
Alleghany	89	0.07%	Lee	41	0.61%
Anson	75	0.16%	Lenoir	30	0.79%
Ashe	71	0.19%	Lincoln	51	0.42%
Avery	74		Macon	56	0.32%
Beaufort	47	0.51%	Madison	88	0.08%
Bertie	82	0.10%	Martin	65	0.25%
Bladen	64	0.26%	McDowell	58	0.31%
Brunswick	46	0.55%	Mecklenburg	1	13.41%
Buncombe	5	2.85%	Mitchell	77	0.16%
Burke	36		Montgomery	70	0.20%
Cabarrus	18		Moore	33	0.73%
Caldwell	37		Nash	13	1.35%
Camden	100		New Hanover	8	
Carteret	35		Northampton	86	
Caswell	93		Onslow	24	
Catawba	10		Orange	22	1.00%
Chatham	57		Pamlico	91	
Cherokee	68		Pasquotank	50	
Chowan	79		Pender	76	
Clay	98		Perquimans	95	
Cleveland	19		Person	62	
Columbus	48		Pitt	12	
Craven	29		Polk	84	
Cumberland	<u></u>		Randolph	25	
Currituck	78		Richmond	25 52	
Dare	34		Robeson	23	0.42%
Dare Davidson	54 16			23 32	
	-		Rockingham		
Davie	63 55		Rowan	17	
Duplin			Rutherford	31	
Durham	7		Sampson	53	
Edgecombe	39		Scotland	54	
Forsyth	4		Stanly	42	0.60%
Franklin	66		Stokes	72	0.19%
Gaston	9		Surry	26	
Gates	94		Swain	87	0.08%
Graham	97		Transylvania	69	0.20%
Granville	60		Tyrrell	99	0.03%
Greene	90		Union	21	1.01%
Guilford	3		Vance	49	
Halifax	38		Wake	2	
Harnett	44		Warren	85	0.09%
Haywood	43		Washington	80	0.12%
Henderson	28		U U	45	
Hertford	59		Wayne	15	1.33%
Hoke	83		Wilkes	40	0.62%
Hyde	96	0.05%	Wilson	20	1.05%
Iredell	14	1.35%	Yadkin	67	0.21%
Jackson	61	0.29%	Yancey	81	0.10%
			Unallocated	4	7.59%
			Statewide totals	-	100.00%

	Fiscal year 2004-05 % % change % % change County Bank of total 05/91 County Bank of total 05/91												
						%							
County	Rank	of total	05/91	County	Rank	of total	05/91						
Alamance	14			Johnston	15	1.09%	185.5%						
Alexander	73			Jones	99		6.8%						
Alleghany	88	0.06%		Lee	37	0.54%	110.3%						
Anson	78			Lenoir	33	0.67%	103.5%						
Ashe	72			Lincoln	42		166.4%						
Avery	76			Macon	52	0.36%	165.4%						
Beaufort	46			Madison	89	0.06%	76.7%						
Bertie	85			Martin	77	0.13%	25.2%						
Bladen	67			McDowell	54	0.31%	138.5%						
Brunswick	29	0.74%		Mecklenburg	1	12.30%	120.0%						
Buncombe	6	2.68%		Mitchell	74	0.16%	133.0%						
Burke	36			Montgomery	69	0.20%	143.5%						
Cabarrus	10			Moore	28	0.77%	154.1%						
Caldwell	44			Nash	19	0.96%	70.1%						
Camden	96			New Hanover	7	2.56%	140.9%						
Carteret	34			Northampton	94	0.04%	15.8%						
Caswell	90	0.05%	99.0%	Onslow	18	0.97%	137.6%						
Catawba	9	1.81%	113.8%	Orange	20	0.94%	124.2%						
Chatham	55			Pamlico	91	0.05%	69.6%						
Cherokee	61	0.26%	203.3%	Pasquotank	49	0.38%	108.1%						
Chowan	79	0.10%	85.1%	Pender	64	0.23%	241.2%						
Clay	80	0.09%	449.9%	Perquimans	93	0.04%	108.9%						
Cleveland	30	0.70%	59.7%	Person	63	0.25%	113.3%						
Columbus	48	0.39%	82.5%	Pitt	13	1.46%	152.0%						
Craven	27	0.77%	113.7%	Polk	82	0.08%	115.7%						
Cumberland	8	2.40%	104.9%	Randolph	26	0.79%	95.0%						
Currituck	70	0.20%	271.2%	Richmond	58	0.27%	56.5%						
Dare	21	0.91%	201.1%	Robeson	32	0.68%	64.9%						
Davidson	17	1.01%	87.3%	Rockingham	43	0.47%	52.8%						
Davie	71	0.19%	69.0%	Rowan	23	0.84%	79.8%						
Duplin	57	0.28%		Rutherford	50	0.37%	21.2%						
Durham	5	3.31%	199.9%	Sampson	47	0.41%	139.2%						
Edgecombe	53	0.32%		Scotland	60	0.26%	75.7%						
Forsyth	4	4.08%	94.9%	Stanly	41	0.48%	93.3%						
Franklin	59	0.27%	183.2%	Stokes	65	0.23%	191.2%						
Gaston	12	1.52%		Surry	31	0.68%	76.2%						
Gates	98	0.03%	29.7%	Swain	87	0.06%	74.9%						
Graham	95	0.04%		Transylvania	68	0.21%	143.7%						
Granville	56	0.28%	126.7%	Tyrrell	100	0.01%	20.6%						
Greene	92	0.04%	37.8%	Union	16	1.08%	156.8%						
Guilford	3	6.20%		Vance	51	0.37%	91.6%						
Halifax	45	0.43%	63.0%	Wake	2	9.51%	181.9%						
Harnett	38	0.53%		Warren	86	0.06%	64.8%						
Haywood	40			Washington	84	0.08%	55.5%						
Henderson	24			Watauga	35	0.54%	135.2%						
Hertford	66			Wavne	22	0.86%	56.1%						
Hoke	81			Wilkes	39	0.50%	95.1%						
Hyde	97			Wilson	25	0.81%	84.6%						
Iredell	11			Yadkin	75	0.16%	79.6%						
Jackson	62			Yancey	83	0.08%	81.2%						
Detail may not ad	-			Unallocated	1	15.76%	397.7%						
rounding.		uis uut t		Statewide totals		100.00%	139.8%						
0				Statewide totals	L	100.00 %	139.0%						

TABLE 39. A COUNTY COMPARISON OF STATE GROSS RETAIL SALES FOR 1990-91 AND 2004-05 [RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

 Statewide totals
 100.00%
 rounding.
 Statewide totals
 100.00%

 Computations and rankings 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.
 100.00%

TABLE 40. NORTH CAROLINA HIGHWAY USE TAX NET COLLECTIONS [G.S. 105 ARTICLE 5A.]

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

			Highv	vay Use Tax C								
	(+)	(+)	(+)	(=)	Collections	Annual	Net	Collections				
	Revenue	Revenue	Revenue	Total	to	appropriation	Highway	to		Year-over-y	ear % chang	e
	generated	generated	generated	revenue	Highway	to	Trust	General	Revenue	Revenue	Revenue	Total
	from	from	from	generated	Trust	General Fund	Fund	Fund	generated	generated	generated	revenue
	retail	long-term	short-term	from	Fund	from	receipts	[8% lease	from	from	from	generated
	sales	leases	leases	all	[3% rate	Highway Trust	after	proceeds +	retail	long-term	short-term	from
Fiscal	at 3% rate	at 3% rate	at 8% rate	rates	proceeds]	Fund	appropriation	appropriation]	sales	leases	leases	all
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	at 3% rate	at 3% rate	at 8% rate	rates
1990-91	228,818,782	2,261,918	18,406,868	249,487,567	see note	see note	see note	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%
2003-04	547,705,783	30,640,458	40,780,642	619,126,883	578,346,241	252,422,125	325,924,116	293,202,767	5.85%	-13.22%	36.99%	6.28%
2004-05	551,432,079	28,682,062	43,909,573	624,023,714	580,114,141	242,520,317	337,593,824	286,429,890	0.68%	-6.39%	7.67%	0.79%

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 <u>July 1, 2003.</u>] The 8% rate applies to short-term leases (less than 365 days); the 3% rate applies to long-term leases.

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

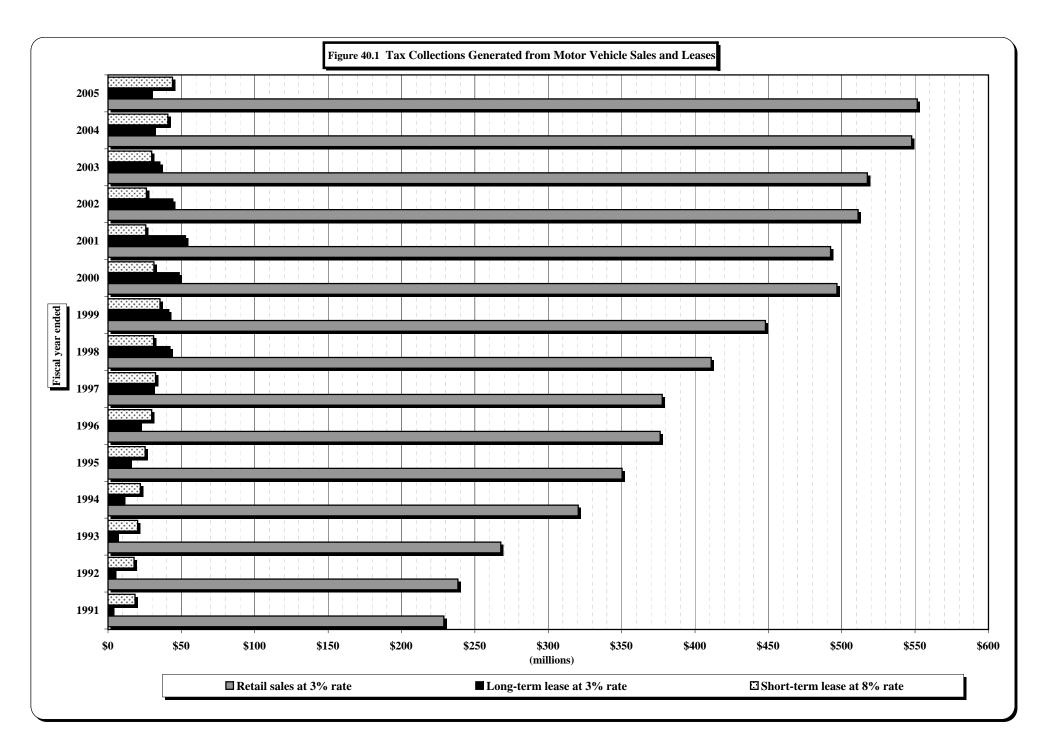


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS [G.S. 105 ARTICLE 5B.]

				[G.S. 105 AK	TICLE 5D.				
						Distributions a	and Transf	ers	
						Solid			Collection
			Net			Waste	Scrap		fees on
	Gross		collections			Management	Tire		overdue
	tax		before	County	General	Trust	Disposal	Administrative	tax debts
Fiscal	collections	Refunds	transfers	share	Fund	Fund	Account	costs	[G.S.105-243.1]
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	-, -,	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
2003-04	11,820,979	7,862	11,813,117	7,882,918	-	579,626	3,129,982	216,679	3,912
2004-05	12,259,625	8,879	12,250,746	8,182,206	-	601,633	3,248,817	214,847	3,243

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. Rate

Bead Diameter of Tire 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.

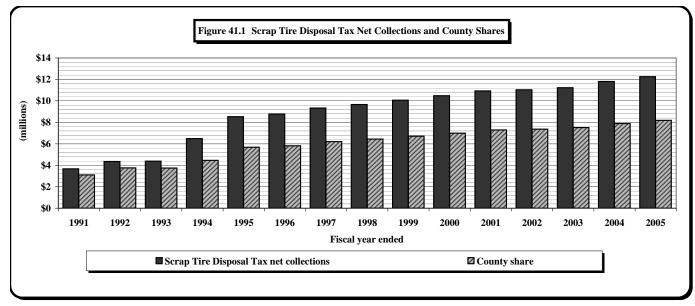


TABLE 42. WHITE GOODS DISPOSAL TAX COLLECTIONS [G.S. 105 ARTICLE 5C.]

				[0.5.10	5 AKTICLE 5	C.]			
						Distributions a	nd Transfers		
					Solid				Collection
			Net		Waste	White			fees on
	Gross		collections		Management	Goods			overdue
	tax		before	County	Trust	Management	Administrative	General	tax debts
Fiscal	collections	Refunds	transfers	share	Fund	Account	costs	Fund	[G.S.105-243.1]
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2003-04	4,531,663	17,638	4,514,026	2,553,992	343,698	1,398,539	216,446	-	1,351
2004-05	4,777,814	11,797	4,766,016	2,984,971	363,826	1,199,028	218,138		53
D-4-11	114 4 4 1	1 4	1.						

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 <u>January 1, 1994</u> and was intended to expire <u>July 1, 1998</u>. 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; effective July 13, 2000, the expiration was deleted. 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.

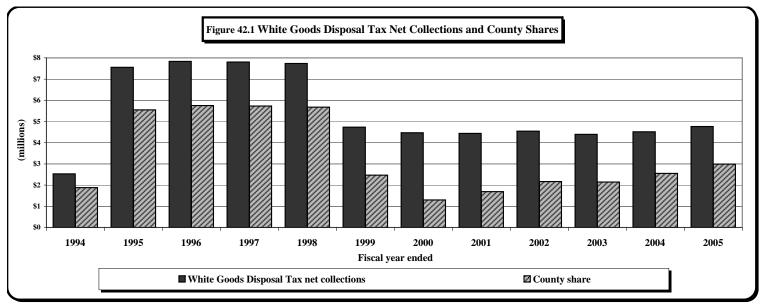


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS

			Net
	Gross		collections
	tax		before
Fiscal	collections	Refunds	transfers
year	[\$]	[\$]	[\$]
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
2003-04	891,044	-	891,044
2004-05	895,453	-	895,453

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 chlorine-based and \$1.35 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 <u>August 1, 2001</u>, 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.

Detail may not add to totals due to rounding.

			[G.S	. 105 ARTICI		_			
				Distrik	outions and T	ransfers			
							Year-over-year		
			Net			Collections	% ch	ange	
	Gross		collections		Special		Amount		
	tax		before	Municipal	Reserve	General		to	
Fiscal	collections	Refunds	transfers	share	Fund	Fund	Gross	General	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	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%	
2003-04	65,502,633	709,827	64,792,806	25,797,925	-	38,994,881	-0.57%	5.81%	
2004-05	62,084,042	1,526,029	60,558,013	25,476,410	-	35,081,603	-5.22%	-10.04%	

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS

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.

Monthly Volume of Therms Received	Rate Per Therm
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 revenue shortfall.

			[G.S. 1	05 ARTICLE	6.]			
				Collection				
	Gift		Net	fees on		Year-o	ver-year %	% change
	tax		collections	overdue	Collections	Gift		Gift tax
	gross		before	tax debts	to	tax	Gift	collections
Fiscal	collections	Refunds	transfers	G.S.105-243.1	General Fund	gross	tax	to
year	[\$]	[\$]	[\$]	[\$]	[\$]	collections	refunds	General Fund
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%
2003-04	17,121,065	482,926	16,638,139	7,701	16,630,438	-13.51%	-1.49%	-13.85%
2004-05	19,462,689	555,333	18,907,356	10,519	18,896,837	13.68%	14.99%	13.64%
Detail may not a	dd to totals d	ue to roundi	ng.		· · · ·	-		-

TABLE 45. GIFT TAX COLLECTIONS

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.

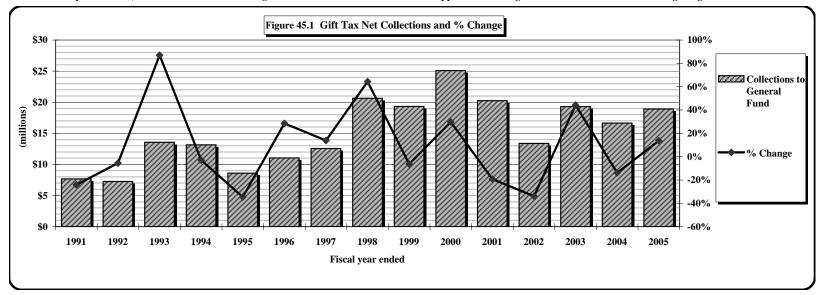
The gift tax is imposed on the donor and is based on one of three graduated rate scales determined by the relationship of the donee to the donor:

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 <u>January 1, 2002</u>, 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.



		[G.S. 105 A.	RTICLE 8A.]		
			Collection		Year-over-year
			fees on		% change
	Gross		overdue	Collections	Amount
	tax		tax debts	to	to
Fiscal	collections	Refunds	G.S.105-243.1	General Fund	General
year	[\$]	[\$]	[\$]	[\$]	Fund
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%
2003-04	541,285	13,707	132	527,447	38.97%
2004-05	357,915	5,553	471	351,890	-33.28%

TABLE 46. FREIGHT CAR LINES TAX COLLECTIONS

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 of 3% is imposed on the total gross earnings received from all sources by such freight line companies within the State.

Detail may not add to totals due to rounding.

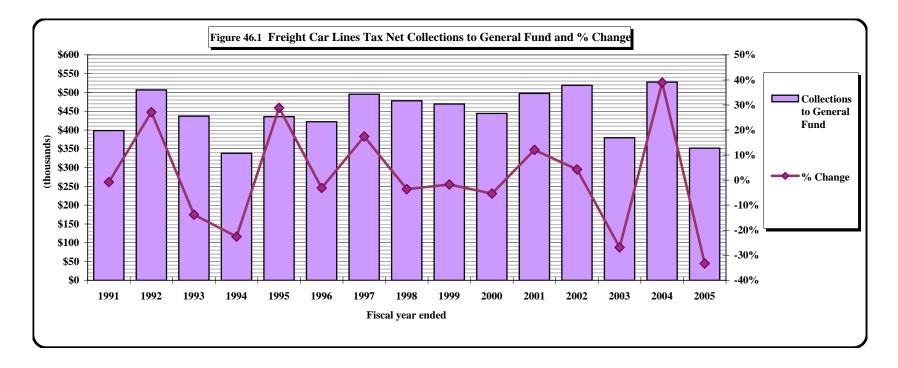


TABLE 47. INSURANCE PREMIUM TAX AND LICENSE COLLECTIONS [G.S. 105 ARTICLE 8B.; G.S. 58 ARTICLE 6.]

				Ne	et Collections							
			(+)	(+) see note	(=)	(-)	(=)					
			Premiums	Insurance	Combined	Special	Amount	Year-over-year % change				
	Insurance		Tax &	Licenses *	taxes, fees,	Revenue	to				Special	
	gross		Regulatory	[Agents &	& [licenses	Fund	General	Gross		Total	Revenue	Amount to
Fiscal	collections	Refunds	Fee	Company]	through 97-98]	Allocation	Fund	insurance		net	Fund	General
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	collections	Refunds	collections	Allocation	Fund
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%	94.66%	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%	53.61%	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%	-40.56%	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%	39.88%	-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%	20.42%	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%	-2.00%	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%	22.39%	19.98%
2003-04	467,076,350	17,299,984	449,776,366	[27,992,908]	449,776,366	26,371,316	423,405,050	1.67%	48.98%	0.44%	-32.25%	3.55%
2004-05	472,333,119	8,727,382	463,605,737	[27,866,451]	463,605,737	31,941,535	431,664,202	1.13%	-49.55%	3.07%	21.12%	1.95%

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 1990-91 through 1997-98, insurance licenses for agents and companies. Effective for <u>fiscal year 1998-99</u>, 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 <u>fiscal year 1998-99</u>; italicized license amounts are shown only for comparative purposes.

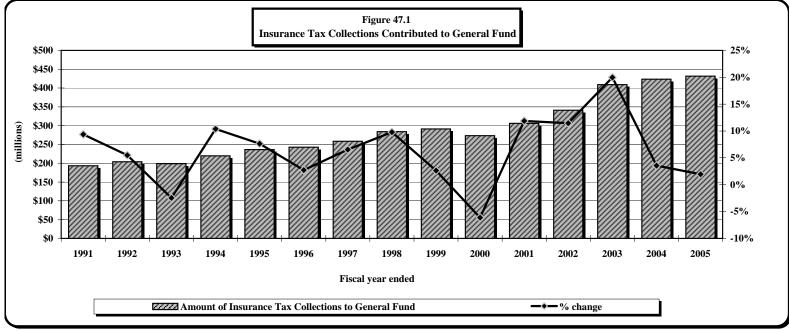


TABLE 48. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE IC S 105 ARTICLE 8B 1

	[G.5. 105 AKTICLE ob.]													
					Insuran	ce Tax Type &	& Regulatory Cl	harge						
						Type of 1	Insurance Comp	oany						
	Li	fe	Fire & C	Casualty	Additional S	Statewide		Health Main	ntenance	Hospital	& Dental	Tit	le	
					Fire & Li	Fire & Lightning								
	Gross		Gross		75% to	75% to 25% to		Gross		Gross		Gross		
	Premium	Regulatory	Premium	Regulatory	Additional	Volunteer	Additional	Premium	Regulatory	Premium	Regulatory	Premium	Regulatory	
Fiscal	Tax	Charge	Tax	Charge	Tax	Fire Fund	Local	Tax	Charge	Tax	Charge	Tax	Charge	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2003-04	117,073,938	4,312,744	199,557,412	9,448,649	13,128,942	4,376,314	5,193,858	8,694,567	341,598	44,904,081	2,413,589	2,749,943	115,290	
2004-05	127,759,932	6,209,576	194,365,794	11,235,224	12,739,606	4,246,535	5,638,675	12,110,142	1,215,263	46,043,901	1,889,342	2,618,437	123,662	

			Inst	irance Tax T	ype & Regula	atory Charge				Dispo	sition	
		Туре о	of Insurance	Company			Gross	Tota	al	of Proceeds		
	Self-I	nsured	Risk Purch	asing Group	Ot	her	Premiums Tax	Net Coll	lections	Special	Amount	
	Gross		Gross		Gross		Collections	Gross		Revenue	to	
	Premium	Regulatory	Premium	Regulatory	Premium	Regulatory	from Dept.	Premium	Regulatory	Fund	General	
Fiscal	Tax	Charge	Tax	Charge	Tax	Charge	of Insurance	Tax	Charge	Allocation	Fund	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2003-04	9,335,008	395,628	15,632	-	(59,110)	-	27,778,284	432,748,868	17,027,498	26,371,316	423,405,050	
2004-05	9,858,508	493,649	6,666	-	(12,023)	-	27,062,848	442,439,020	21,166,716	31,941,535	431,664,202	

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 (beginning with 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.)

The insurance premium tax requirements do not apply to farmers' mutual assessment fire insurance companies, to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except members.

Insurance Type/Company Type	Rate	
Workers' Compensation	2.5%	
Other insurance contracts	1.9%	
Additional Statewide Fire	1.33%	
(excluding auto & marine)		
Additional Local Fire & Lightning	0.5%	
Article 65 Corporations	1.9%	(Rate increased from 1.1% to 1.9% effective for the 2004 tax year)
Insurance Regulatory Charge (2003,2004)	5.0%	(Rate established annually by the General Assembly; rate is 5.5% for the 2005 calendar year)
HMO's	1.0%	(Taxation effective beginning for the 2003 tax year; rate decreased from 1.1% to 1% for 2004 tax year; rate
		will increase to 1.9% effective for taxable years beginning on or after January 1, 2007)

TABLE 49 . EXCISE STAMP TAX ON CONVEYANCES [G.S. 105 ARTICLE 8E.]

[Poflacts the State's share of collections]

		[Reflects t	the State's sh	nare of collection	sj		
					Distributio	ns and Trans	fers
				(-)	(-)	(-)	(=)
				Administrative		Parks	
			Net	costs	Natural	&	Amount
	Gross		collections	for printing	Heritage	Recreation	to
	tax		before	and handling	Trust	Trust	General
Fiscal	collections	Refunds	transfers	deed stamps	Fund	Fund	Fund
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1990-91	871	-	871	871	-	-	-
1991-92	9,980,554	-	9,980,554	1,092	-	-	8,652,615
1992-93	12,389,178	-	12,389,178	740	-	-	10,376,330
1993-94	17,927,087	234,309	17,692,777	481	-	-	15,602,521
1994-95	19,971,181	-	19,971,181	731	-	-	16,390,997
1995-96	20,899,301	1,060	20,898,241	627	-	-	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	389,262	34,396,524	97	8,599,107	25,797,321	-
2000-01	33,652,054	205	33,651,849	-	8,412,962	25,238,887	-
2001-02	35,460,411	160,784	35,299,626	-	8,824,907	26,474,720	-
2002-03	37,979,466	328	37,979,138	-	9,494,785	28,484,354	-
2003-04	54,939,414	235	54,939,179	-	13,734,795	41,204,384	-
2004-05	59,668,248	11,304	59,656,944	-	14,914,236	44,742,708	-

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.

<u>1990-91</u> Amount received by the State reflects 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 <u>August 1, 1991</u>, 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 <u>July 1, 1996</u>, the statute was rewritten establishing the distribution of proceeds currently in practice.

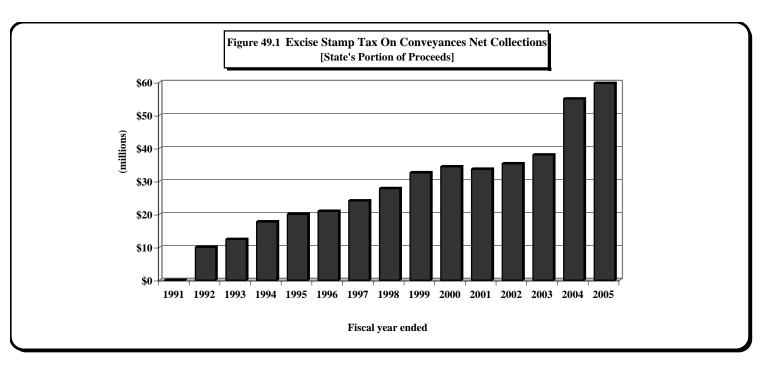
2003-04 G.S. 105-228.30(b) was amended to accelerate the frequency with which the counties are

required to remit the State's share of the deed excise tax to the Department of Revenue from a

quarterly to a monthly basis, thereby shifting the receipts of some tax revenue from the 2004-05

fiscal year into the end of the 2003-04 fiscal year. [Effective for taxes collected on or after <u>July 1, 2003</u>.]

Detail may not add to totals due to rounding.



Gasolii Excise Add'l tax tax tax [\$] Alabama 0.1600 Alaska 0.0800 Arizona 0.1800 Arkansas 0.2150	Total tax [\$]		Motor Fue 005; local op Diesel Fuel Add'l		excluded]					Popula- tion	Motor fuel exe fiscal ye	ear 2004	ections
Gasolin Excise Add'l tax tax tax [\$] Alabama 0.1600 Alaska 0.0800 Arizona 0.1800 Arkansas 0.2150	e Total tax [\$]	I Excise	Diesel Fuel	nun taxes	1				1	1011	iiscai ye	ai 2004	
Excise Add'i tax tax tax [\$] Alabama 0.1600 0.020 Alaska 0.0800 Arizona 0.1800 Arkansas 0.2150	Total tax [\$]	Excise				Gasohol		Notes		as		Per ca	nito
tax tax tax State [\$] [\$] Alabama 0.1600 0.020 Alaska 0.0800 Arizona 0.1800 Arkansas 0.2150	tax [\$]			Total	Excise	Add'l	Total	on	Point	as of		i ti ta	ла
State [\$] [\$] Alabama 0.1600 0.020 Alaska 0.0800 Arizona 0.1800 Arkansas 0.2150	[\$]		tax	tax	tax	tax	tax	additional	of	7/1/2004	Amount	Amount	
Alabama 0.1600 0.020 Alaska 0.0800 Arizona 0.1800 Arkansas 0.2150		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	taxation	[1,000s]	[\$1,000]	[\$]	Rank
Alaska 0.0800 Arizona 0.1800 Arkansas 0.2150		0.1900	[4]	0.1900	0.1600	.0200		inspection fee;	Distributor	4,530	535,493	<u>[]</u> 118.21	
Arizona 0.1800 Arkansas 0.2150	0.1000	0.1900	-	0.1900	0.1000	.0200	0.1000	local option taxes: 1-3 cents	Distributor	4,550	333,493	110.21	
Arkansas 0.2150	- 0.0800	0.0800	-	0.0800	-	-	-		Distributor	655	40,660	62.08	49
	- 0.1800	0.1800	-	0.1800	0.1800	-	0.1800	carrier surcharge: 8 cents	Terminal	5,744	671,765	116.95	
G 110 1 0 1000	- 0.2150	0.2250	-	0.2250	0.2150	-	0.2150		Distributor	2,753	453,148	164.60	
California 0.1800	- 0.1800	0.1800	-	0.1800	0.1800	-	0.1800	sales tax applicable	Terminal	35,894	3,324,883		
Colorado 0.2200	- 0.2200	0.2050	-	0.2050	0.2200	-	0.2200		Distributor	4,601	597,558	129.88	
Connecticut 0.2500	- 0.2500	0.2600	-	0.2600	0.2500	-	0.2500		Distributor	3,504	456,805	130.37	
Delaware 0.2300	- 0.2300	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.5% gross receipts tax;	Distributor	830	112,435	135.46	19
	Ì							portion of the rate adjustable					
								based on maintenance costs,					
	1							sales volume, or inflation.					<u> </u>
Florida 0.0400 0.105	0 0.1450	0.1680	0.1050	0.2730	0.0400	0.1050	0.1450	sales tax added to excise;	Terminal	17,397	1,823,349	104.81	43
								local taxes for gasoline and					1
								gasohol: 9.7-17.7 cents;					1
	ł							plus a 2.07 cent per gallon					
	1							pollution tax.					<u> </u>
Georgia 0.0750	- 0.0750	0.0750	-	0.0750	0.0750	-	0.0750	sales tax applicable: 3%	Distributor	8,829	755,994	85.63	46
Hawaii 0.1600	- 0.1600	0.1600	-	0.1600	0.1600	-	0.1600	sales tax applicable; local	Distributor	1,263	84,378	66.81	47
								option taxes: 8.8-18.0 cents					<u> </u>
Idaho 0.2500	- 0.2500	0.2500	-	0.2500	0.2250	-	0.2250	tax rate is reduced by the	Terminal	1,393	218,019	156.51	11
	ł							percentage of ethanol used					
								in blending (reported rate					1
	i i							assumes the maximum			į		l
								10% ethanol)					<u> </u>
Illinois 0.1900 0.011	0 0.2010	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental and	Distributor	12,714	1,421,927	111.84	39
	i							LUST fees applicable;					İ
								carrier surcharge:					1
	ł							6.3 cents (G), 6.0 cents (D)					1
	ł							local option taxes: 5 cents in			ļ		
								Chicago and 6 cents in Cook					
	i							County (gasoline only)					<u> </u>
Indiana 0.1800	- 0.1800	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable;	Distributor-G	6,238	802,168	128.59	25
								carrier surcharge: 11 cents	Terminal-D				<u> </u>
<u>Iowa0.2050</u>	- 0.2050	0.2250	-	0.2250	0.1900	-	0.1900		Terminal	2,954	357,835	121.14	
Kansas 0.2400	- 0.2400	0.2600	-	0.2600	0.2400	-	0.2400		Terminal	2,736	428,985	156.79	
Kentucky 0.1600 0.014	0 0.1740	0.1300	0.0140	0.1440	0.1600	0.0140	0.1740	environmental fee;	Distributor	4,146	476,605	114.96	37
								carrier surcharge:					
	1							2% (G), 4.7% (D);					1
	i							tax rate is based on the					
								average wholesale price and					
	Į							is adjusted quarterly-					
	0.0000	0.0000		0.0000	0.0000		0.0000	actual rate: 9%	1.41	4.514		104.15	
Louisiana 0.2000	- 0.2000	0.2000	-	0.2000	0.2000	-	0.2000		1st Import-G	4,516	560,769	124.17	29
Maine 0.2520	- 0.2520	0.2630		0.2630	0.2520		0.2520	portion of the rate adjustable	Distributor-D Distributor	1,317	220,410	167.36	6
	- 0.2320	0.2030	-	0.2030	0.2320	-	0.2320	based on maintenance costs,	Distributor	1,317	440,410	107.30	i v
Mame 0.2320													i

								IABL	Е 50Соі	itinuea					
								l Point of T	axation		-	Popula-	Motor fuel ex	cise tax coll	ections
		-	per gallon		05; local op	tion taxes	-					tion	fiscal ye	ear 2004	
		Gasoline			Diesel Fuel			Gasohol		Notes		as	-	Per ca	pita
	Excise	Add'l	Total	Excise	Add'l	Total	Excise	Add'l	Total	on	Point	of			
S 44.	tax	tax	tax	tax	tax	tax	tax	tax	tax	additional	of	7/1/2004	Amount	Amount	D 1
State	[\$] 0.2350	[\$]	[\$] 0.2350	[\$]	[\$]	[\$] 0.2425	[\$] 0.2350	[\$]	[\$]	taxes and fees	taxation	[1,000s]	[\$1,000]	[\$]	Rank
Maryland	0.2350	-	0.2350	0.2425	-	0.2425	0.2550	-	0.2350		1st Import-G Distributor-G,D	5,558	746,044	134.23	21
Massachusetts.	0.2100		0.2100	0.2100		0.2100	0.2100		0.2100		Distributor-G	6,417	684,242	106.63	42
Massachusetts	0.2100		0.2100	0.2100		0.2100	0.2100		0.2100		Distributor/	0,417	001,212	100.05	
	i			İ				i			Bulk User-D				
Michigan	0.1900	-	0.1900	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	Terminal	10,113	1,081,259	106.92	41
Minnesota	0.2000	-	0.2000	0.2000	-	0.2000	0.2000	- 1	0.2000		Terminal	5,101	648,428	127.12	-
Mississippi	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	Distributor	2,903	464,748	160.09	9
Missouri	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	0.1700	0.0003	0.1703	inspection fee	Terminal	5,755	726,705	126.27	27
Montana	0.2700	-	0.2700	0.2775	-	0.2775	0.2700	-	0.2700		Distributor	927	197,605	213.17	-
Nebraska	0.2540	0.0090	0.2630	0.2540	0.0090	0.2630	0.2540	0.0090	0.2630	petroleum fee;	Distributor	1,747	302,899	173.38	4
										portion of the rate adjustable					
	1			1				1		based on maintenance costs,					
										sales volume, or inflation.					
Nevada	0.2300	-	0.2300	0.2700	-	0.2700	0.2300	-	0.2300	local option taxes: 1.75-7.75 cents	Distributor	2,335	293,595	125.74	28
New	0.1800	0.0150	0.1950	0.1800	0.0150	0.1950	0.1800	0.0150	0.1950	oil discharge cleanup fee	Distributor	1,300	129,913	99.93	44
Hampshire												,			
New Jersey	0.1050	0.0400	0.1450	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	Distributor-G	8,699	546,952	62.88	48
				1							Retailer-D				
New Mexico	0.1700	0.0190	0.1890	0.2100	0.0190	0.2290	0.1700	0.0190	0.1890	petroleum loading fee	Distributor	1,903	210,863	110.81	40
New York	0.0800	0.1520	0.2320	0.0800	0.1345	0.2145	0.0800	0.1520	0.2320	sales tax applicable;	1st Import-G	19,227	518,557	26.97	50
										petroleum tax	1st Import/				
											Distributor-D				
North	0.2660	0.0025	0.2685	0.2660	0.0025	0.2685	0.2660	0.0025	0.2685	inspection fee: 0.25 cents;	Terminal	8,541	1,272,611	149.00	13
Carolina	l							l		tax rate is based on the					
	ļ							ļ		average wholesale price and					
										is adjusted semiannually- actual rate: 17.5 cents + 7%					
										of average wholesale price					
North Dakota.	0.2100		0.2100	0.2100		0.2100	0.2100		0.2100	of average wholesale price	Distributor-G	634	118,744	187.29	2
	0.2100	_	0.2100	0.2100		0.2100	0.2100		0.2100		Distributor/	0.54	110,744	107.22	-
											Retailer-D				
Ohio	0.2600	-	0.2600	0.2600	-	0.2600	0.2600	-	0.2600	plus 3 cents commercial	Distributor	11,459	1,541,151	134.49	20
Oklahoma	0.1600	0.0100	0.1700	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	Terminal	3,524	415,318	117.85	34
Oregon	0.2400	-	0.2400	0.2400	-	0.2400	0.2400	-	0.2400	local option taxes: 1-3 cents	Distributor-G	3,595	404,547	112.53	
	i			i				i			Retailer-D				i I
Pennsylvania	0.1200	0.1800	0.3000	0.1200	0.2440	0.3640	0.1200	0.1800		oil franchise tax	Distributor	12,406	1,785,200	143.90	
Rhode Island	0.3000	0.0100	0.3100	0.3000	0.0100	0.3100	0.3000	0.0100		LUST tax	Distributor	1,081	133,415	123.42	
South	0.1600	-	0.1600	0.1600	-	0.1600	0.1600	-	0.1600		Terminal	4,198	489,322	116.56	36
Carolina													10 < 0.1	1 (2 1 8	
South Dakota.	0.2200	-	0.2200	0.2200	-	0.2200	0.2000	0.0140		local option tax: 1 cent	Terminal	771 5 001	126,017	163.45	
Tennessee	0.2000	0.0140	0.2140	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1 cent;	1st Import-G	5,901	832,168	141.02	16
										petroleum tax; environ- mental fee	Terminal-D				
Texas	0.2000		0.2000	0.2000		0.2000	0.2000		0.2000		Distributor	22,490	2,918,842	129.78	24
Utah	0.2000		0.2000	0.2000	-		0.2000		0.2000		Distributor-G	2,389	344,121		
~ ······	0.2700	-	0.2400	0.2700	-	0.2700	0.2700	-	0.2700		Terminal-D	2,507		11101	

								TABL	E 50Cor	tinued					
					Motor Fue	l Excise Ta			Popula-	Motor fuel ex	cise tax coll	ections			
		[Rates	per gallon	as of 1/1/20)05; local op	otion taxes (excluded]					tion	fiscal ye	ear 2004	
		Gasoline		I	Diesel Fuel			Gasohol		Notes		as		Per ca	pita
	Excise	Add'l	Total	Excise	Add'l	Total	Excise	Add'l	Total	on	Point	of			
	tax	tax	tax	tax	[\$] [\$] [\$] [\$] [\$] taxes and fees 0.2500 0.0100 0.2600 0.1900 0.0100 0.2000 petroleum cleanup fee D							7/1/2004	Amount	Amount	
State	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	taxes and fees	taxation	[1,000s]	[\$1,000]	[\$]	Rank
Vermont	0.1900	0.0100	0.2000	0.2500	0.0100	0.2600	0.1900	0.0100	0.2000	petroleum cleanup fee	Distributor-G	621	85,994	138.48	17
					1600 - 0.1600 0.1750 - 0.1750 local option tax: 2%;					Distributor/					
											User-D				
Virginia	0.1750	-	0.1750	0.1600	-	0.1600	0.1750	-	0.1750	local option tax: 2%;	Terminal	7,460	909,468	121.91	31
										large trucks pay an					
										additional 3.5 cents					<u> </u>
Washington	0.2800	-	0.2800	0.2800	-	0.2800	0.2800	-	0.2800	0.5% privilege tax	Terminal	6,204	925,723	149.21	12
West Virginia.	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	0.2050	0.0650	0.2700	sales tax applicable	Distributor	1,815	309,274	170.40	5
Wisconsin	0.2910	-	0.2910	0.2910	-	0.2910	0.2910	-	0.2910	portion of the rate adjustable	Terminal	5,509	1,028,516	186.70	3
										based on maintenance costs,					
										sales volume, or inflation.					
Wyoming	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	Terminal	507	69,975	138.02	18
Total 50 states.												293,102	33,605,402	114.65 ^a	
Federal	0.1830	0.0010	0.1840	0.2430	0.0010	0.2440	0.1300	0.0010	0.1310	tax rate is reduced by the					
										percentage of ethanol used					
	in blending (reported rate									in blending (reported rate					
		assumes the maximum													
										10% ethanol); LUST tax					

Detail may not add to total due to rounding.

^a Weighted average

Sources: U.S. Census Bureau, Governments Division. Table NST-EST2004-01-State Population Estimates: July 1, 2004, Population Division, December 22, 2004 release.

U.S. Census Bureau, Governments Division. <u>State Government Tax Collections: 2004.</u>

Federation of Tax Administrators; Tax Foundation.

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.

TABLE 51. MOTOR FUELS TAX COLLECTIONS [G.S. 105 SUBCHAPTER V.]

Motor Fuels Tax Gross Collections Motor Fuels Highway Fuels																	
				Motor	Fuels				Fuels								
	Fees at	nd Civil Pen	alties	(Gaso		(Diesel & Alt		Use T		Com	bined Fuel Typ	oes					
	(+		(+)	(0		((+)		(-)	(-)	(=)		
	1/4 cent M	otor Fuels	Regis-	Gallons		Gallons		Gallons		Gallons			Collec-			Per Gall	on Rate
	and C	Dil	tration	on		on		on		on		Tax	tion			[See no	tes for
	Inspectio	on Fees	Fees	which		which		which		which		collections	fees on		Toal	explanatio	on of rates]
	General	Highway	and	tax		tax		tax		tax		per	on		net	July	January
	Fund	Fund	Civil	was	Amount	was	Amount	was	Amount	was	Amount	1 cent	overdue		collections	through	through
Fiscal	allocation	allocation	Penalties	collected	collected	collected	collected	collected	collected	collected	collected	of tax	tax debts	Refunds	[all sources]	December	June
year	[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]	[\$]	[\$]	[\$]	(cents)	(cents)
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		3,277,488,597	· · · ·	638,646,025	143,544,789			3,987,582,446		39,875,824	-	34,611,069	873,401,180		22.3
1992-93				3,354,836,075	· · ·			69,974,054	16,125,288	4,102,906,421	· · ·	, ,		38,030,707	882,080,440		22.3
1993-94	, ,	10,744,894	,	3,485,492,574			160,723,861	<i>· · ·</i>	/ /	4,289,267,549	<i>, ,</i>			36,814,690	921,364,139		22.0
1994-95	, ,	11,227,469	,	3,555,421,282	· · ·		167,217,131		· ·	4,419,686,053	· · ·			38,258,168	926,694,508		
1995-96	, ,	11,689,883		3,664,280,029	/ /		173,727,166	<i>, ,</i>	/ /	4,557,892,702	<i>, ,</i>	-))-		41,326,681	964,919,077		22.0
1996-97	, ,	11,676,667	,	3,779,059,465		· · ·	183,089,743	· · ·	, ,		1,047,264,560				1,010,389,665		
1997-98	, ,	11,804,079	,	3,876,174,246			188,223,083	<i>, ,</i>			1,090,473,084	, ,		· · ·	1,053,469,346		22.3
1998-99	,	12,491,183	175,905		· · ·	<i>, ,</i>	<i>, ,</i>	<i>, ,</i>			1,090,954,938			· · ·	1,055,471,282		21.2
1999-00	,	12,278,488	,	4,162,396,679		, ,	196,404,519	<i>, ,</i>			1,118,144,731			· · ·	1,080,013,583		
2000-01	, ,	12,803,620	,	4,142,596,132			218,815,625	<i>, ,</i>	<i>, ,</i>		1,227,918,241			· · ·	1,196,757,202		
2001-02	,	12,938,330		4,221,639,650		/ /	219,832,985		/ /	/ / /	1,275,101,761			· · ·	1,223,472,147		
2002-03	,	13,450,770	,		· · ·		214,617,560				1,219,070,688		· · ·	, ,	1,171,305,137		23.4
2003-04	, ,	13,881,390	,				249,814,423				1,333,076,054				1,287,673,799		
2004-05	,	15,195,902	,	4,391,710,418	1,106,922,922	1,025,030,793	260,031,869	162,429,973	41,752,725	5,579,171,184	1,408,707,517	55,791,712	22,081	70,689,618	1,354,648,996	24.6	26.6
Detail may	not add to t	otals 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.

Figure 51.1 Motor Fuels Tax Gross Collections \$1,200 \$1,000 \$800 (suojlim) \$600 \$400 \$200 \$0 Z 1998 1991 1992 1993 1994 1995 1996 1997 1999 2000 2001 2003 2005 2002 2004 Fiscal year ended Motor Fuels (Gasoline) - Special Fuels (Diesel & Alternative) - Highway Fuels Use Tax Figure 51.2 Gallons of Fuel on which Tax was Collected ++++ 2005 2004 Highway Fuels **** 2003 Use Tax 1111 2002 t t t t t 2001 2000 1999 □ Special Fuels 111 1998 (Diesel & 1111 1997 Alternative) 1996 1995 i i i 1994 Motor Fuels 1993 (Gasoline) 1992 1991 500 1,000 1,500 2,000 2,500 3,000 3,500 4,000 4,500 0 (millions)

MOTOR FUELS TAX GROSS COLLECTIONS AND CONSUMPTION

	Non-taxable gallons Taxable gallons Total Gallons Sold										s Sold	
	U.S.	State	Combined		County/	Charter	Community	Aviation Fuel	Total	Tuxuble guilons	[Taxable and	sona
Fiscal	Government		U.S./State	Boards	Municipal	Schools	Colleges	(includes jet)	All Sources	Total	Non-taxable]	%
		8			-		0	· • • •				, .
year	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	[#]	Change
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	1.46%
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	-0.31%
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	2.18%
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	4.16%
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	3.68%
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	-0.12%
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	7.40%
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	0.41%
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	3.74%
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	2.64%
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	-2.81%
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	1.56%
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	0.63%
2003-04	3,366,513	22,824,640	26,191,153	20,774,769	14,241,790	41,354	90,319	168,948,859	230,288,244	5,366,350,040	5,596,638,284	3.18%
2004-05	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	128,564	187,861,515	254,939,631	5,416,741,211	5,671,680,842	1.34%

TABLE 52. TOTAL GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE [Excludes Highway Fuel Use Gallons as Fuel Was Purchased Outside of State]

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.

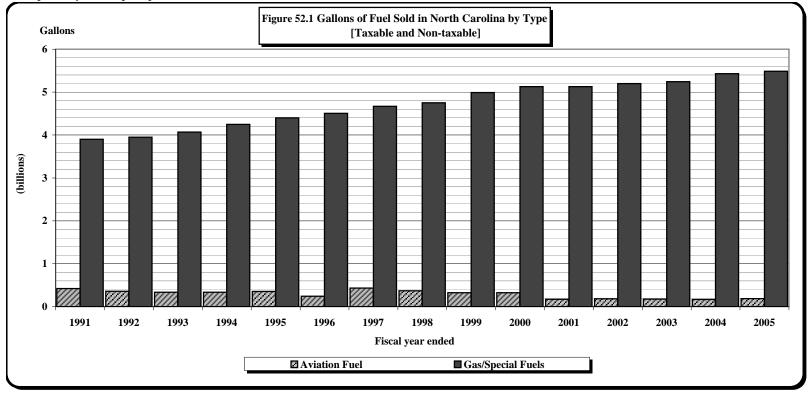


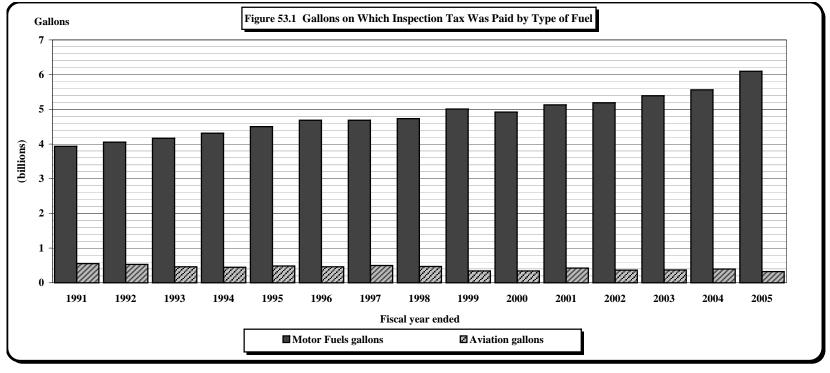
TABLE 53.	1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
	IC C 110 ADTICLE 21

	[G.S. 119 ARTICLE 3.] Motor Fuels [Aviation Fuels and Other Kerosene] Combined Fuels Totals										
	Ν	Iotor Fuels		[Aviation Fue	ls and Other l	Kerosene]	Combin	ed Fuels Totals	5		
	Gallons	Tax collecti	ons at	Gallons	Tax collect	tions at	Gallons	Tax collecti	ons at		
	on which tax	1/4 cent per g	allon rate	on which tax	1/4 cent per g	gallon rate	on which tax	1/4 cent per ga	allon rate		
	was			was			was				
Fiscal	collected	Amount	%	collected	Amount	%	collected	Amount	%		
year	[#]	[\$]	Change	[#]	[\$]	Change	[#]	[\$]	Change		
1990-91	3,934,025,600	9,842,789	-2.44%	553,038,028	1,402,070	39.65%	4,487,063,628	11,244,860	1.37%		
1991-92	4,051,924,276	9,944,558	1.03%	528,961,220	1,334,537	-4.82%	4,580,885,496	11,279,095	0.30%		
1992-93	4,165,887,724	10,418,282	4.76%	460,223,304	1,152,679	-13.63%	4,626,111,028	11,570,961	2.59%		
1993-94	4,310,544,380	10,770,142	3.38%	445,743,988	1,225,860	6.35%	4,756,288,368	11,996,002	3.67%		
1994-95	4,498,802,312	11,249,765	4.45%	484,996,992	1,212,101	-1.12%	4,983,799,304	12,461,866	3.88%		
1995-96	4,685,727,248	11,719,004	4.17%	459,770,600	1,165,174	-3.87%	5,145,497,848	12,884,179	3.39%		
1996-97	4,686,509,124	11,720,114	0.01%	497,368,152	1,244,282	6.79%	5,183,877,276	12,964,396	0.62%		
1997-98	4,731,626,232	11,830,585	0.94%	470,922,684	1,180,279	-5.14%	5,202,548,916	13,010,863	0.36%		
1998-99	5,008,069,028	12,521,538	5.84%	343,295,528	930,495	-21.16%	5,351,364,556	13,452,033	3.39%		
1999-00	4,919,624,772	12,313,007	-1.67%	343,336,688	858,342	-7.75%	5,262,961,460	13,171,349	-2.09%		
2000-01	5,130,097,756	12,831,369	4.21%	422,995,452	1,057,597	23.21%	5,553,093,208	13,888,966	5.45%		
2001-02	5,186,502,300	12,973,700	1.11%	365,359,488	913,399	-13.63%	5,551,861,788	13,887,098	-0.01%		
2002-03	5,389,350,780	13,474,007	3.86%	370,323,676	925,897	1.37%	5,759,674,456	14,399,904	3.69%		
2003-04	5,563,515,120	13,909,324	3.23%	395,902,148	989,795	6.90%	5,959,417,268	14,899,119	3.47%		
2004-05	6,094,146,072	15,236,021	9.54%	322,242,200	805,607	-18.61%	6,416,388,272	16,041,628	7.67%		
D 4 9											

Detail may not add to totals due to rounding. 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.



PART IV. LOCAL GOVERNMENT TAXES AND REVENUES

TABLE 54. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY

FOR FISCAL YEAR 2004-2005

[G.S.	105	ARTIC	CLES	39	,40	,42,	,44]	l
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					[G.S. 105 A	RTICLES 39,40.	,42,44]				
		Total				Total				Total	
	Total	net	Total		Total	net	Total		Total	net	Total
	net	distributable	net		net	distributable	net		net	distributable	net
	collections	proceeds	distributable		collections	proceeds	distributable		collections	proceeds	distributable
	Articles	Articles	proceeds as %		Articles	Articles	proceeds as %		Articles	Articles	proceeds as %
	39, 40, 42, 44	39, 40, 42, 44	of total		39, 40, 42, 44	39, 40, 42, 44	of total		39, 40, 42, 44	39, 40, 42, 44	of total
County	[\$]	[\$]	net collections	County	[\$]	[\$]	net collections	County	[\$]	[\$]	net collections
Alamance	34,667,587.38	36,157,840.49	104.30%	Hertford	4,753,549.91	5,675,176.07	119.39%	Vance	9,371,243.43	10,920,575.54	116.53%
Alexander	3,913,681.43	6,684,477.63	170.80%	Hoke	2,813,019.02	6,257,719.78	222.46%	Wake	257,247,823.33	217,240,639.86	84.45%
Alleghany	1,716,998.03	2,398,787.79	139.71%	Hyde	1,260,339.48	1,383,101.58	109.74%	Warren	1,538,358.51	3,430,917.70	223.02%
Anson	2,620,586.90	4,763,591.30	181.78%	Iredell	44,026,565.20	39,499,132.33	89.72%	Washington	1,940,117.39	2,897,552.98	149.35%
Ashe	5,059,230.74	5,830,387.71	115.24%	Jackson	9,010,336.60	9,446,839.79		Watauga	17,328,351.33	14,655,664.65	84.58%
Avery	4,684,058.05	5,105,592.95	109.00%	Johnston	30,480,683.66	33,490,757.94		Wayne	24,181,651.36	26,918,167.40	111.32%
Beaufort	10,546,326.30	11,861,968.00	112.47%	Jones	754,760.36	1,614,162.81	213.86%	Wilkes	13,511,478.13	16,014,244.66	118.52%
Bertie	1,750,853.30	3,476,647.29		Lee	13,951,481.71	13,470,286.65	96.55%	Wilson	19,067,210.32	19,571,219.47	102.64%
Bladen	4,121,420.27	6,727,305.36	163.23%	Lenoir	13,120,099.48	13,614,426.00	103.77%	Yadkin	4,494,833.04	7,284,414.84	162.06%
Brunswick	27,059,531.25	26,243,259.33	96.98%	Lincoln	12,645,173.53	15,207,242.80	120.26%	Yancey		3,828,311.50	141.72%
Buncombe	75,206,142.68	67,798,894.09	90.15%	Macon	11,059,421.84	9,625,656.32	87.04%		2,283,721,977.18		99.39%
Burke	13,738,588.80	19,352,858.67	140.86%	Madison	1,721,447.27	3,486,514.45	202.53%			, , , ,	
Cabarrus	47,143,084.41	43,467,469.71		Martin	4,521,541.44	5,742,783.77	127.01%		10,063,139.12	-	0.44%
Caldwell	12,571,709.17	17,221,478.37		McDowell	6,828,228.44	9,831,217.32	143.98%	Property Tax Commission	, ,	-	0.17%
Camden	1,179,213.33	1,546,445.13			324,751,666.11	249,341,599.67		Distributable to units	<i>((</i>	2.269.789.854.47	100.00%
Carteret	22,252,613.10	20,427,165.45	91.80%	Mitchell	3,471,881.92	3,795,818.29	109.33%	These amounts do not ag			
Caswell	1,327,521.67	3,737,309.13		Montgomery.	3,734,602.47	5,511,847.91	147.59%	ments in fiscal year 2004		1	0
Catawba	45,270,265.23	42,050,036.68		Moore	21,512,211.02	22,481,961.64	104.51%	cycle. Certain administr	0		
Chatham	8,271,019.93	11,514,315.10	139.21%	Nash	24,445,035.36	23,537,186.19	96.29%	collections in determinin			
Cherokee	7,135,662.64	6,909,734.63	96.83%	New Hanover.		62,316,687.25	80.85%	governments. The total			
Chowan	2,819,031.10	3,541,943.02	125.64%	Northampton.		3,642,387.10	258.32%	taxes collected by the De			
Clay	1,748,251.41	2,087,292.38		Onslow	34,726,342.77	39,153,037.33	112.75%	through June 30, 2005 w	-	· ·	iou oui, 1, 2001
Cleveland	16,732,247.81	21,842,345.13		Orange	25,845,194.46	31,799,194.54	123.04%				
Columbus	8,268,854.57	10,178,970.99		Pamlico	1,523,978.60	2,531,132.84	166.09%	Article 39 proceeds are a	llocated to counti	es on a noint-of-sal	e hasis. (Refer to
Craven	21,309,510.81	23,623,895.17		Pasquotank	10,360,600.68	10,092,760.50	97.41%	Table 56 for details of d		•	e bubist (iterer to
Cumberland	77,155,117.13	79,024,264.57		Pender	6,281,809.20	9,016,779.57	143.54%			F	
Currituck	8,679,911.89	6,835,943.22		Perquimans	1,143,106.84	2,267,645.77	198.38%	Articles 40 and 42 proce	t hatesolle are all	o counties based or	n a county's
Dare	30,586,449.29	21,620,069.61		Person	6,660,019.67	8,366,147.54	125.62%	share of state population			
Davidson	24,446,691.85	32,538,352.78		Pitt	38,376,879.88	39,151,650.35	102.02%	administrative costs reta			
Davie	5,174,380.82	7,287,937.90		Polk	2,455,071.72	3,809,521.90	155.17%	factor according to speci	•	• •	v
Duplin	7,069,076.23	10,609,990.40		Randolph	22,024,190.51	29,198,018.66	132.57%	Article 42 1/2% net alloc			
Durham	85,097,168.36	78,330,097.75		Richmond	7,763,453.62	10,788,548.44	132.37%	associated with the Prop			•
Edgecombe	8,728,258.46	11,938,312.29		Robeson	20,443,070.21	27,958,194.11	136.76%	and are therefore not eq	•	· · · ·	,
Forsyth	103,965,440.29	92,798,037.07		Rockingham	14,736,853.23	20,193,813.09	137.03%	(Refer to <i>Table 57</i> for de			
Franklin	6,799,899.94	10,156,428.24		Rowan	23,771,381.89	28,542,480.88	120.07%	Table 58 for details of di		-	cecus and to
Gaston	, ,	, ,				, ,		Tuble 58 101 details of di	su ibution of Artic	cie 42 proceeus.)	
	39,547,896.04	46,689,829.92	118.06%	Rutherford	11,028,265.11	14,007,299.87	127.01%		No octo J 40	· · · · · · · · · · · · · · · · · · ·	- 4h 4h -
Gates	702,630.58	1,779,416.54		Sampson	9,131,499.17	12,697,132.43	139.05%	Article 44 proceeds are a		es, incorporating b	oth the
Graham	1,223,553.73	1,694,945.92		Scotland	7,044,407.57	8,280,125.72	117.54%	point-of-sale and per ca			
Granville	6,827,175.81			Stanly		13,860,056.30		(1) one-half (1/2) of the A			15
Greene	1,563,454.84	3,346,687.63		Stokes	4,211,995.13	8,384,788.03	199.07%	allocated on a point-of			
Guilford	151,029,508.16	129,414,694.25		Surry	16,968,480.30	18,835,714.47	111.00%	(2) one-half $(1/2)$ of the A			•
Halifax	10,077,988.47	12,857,290.80		Swain	1,951,220.23	2,843,142.48		share of state populati	· ·		
Harnett		19,590,927.30		Transylvania.		8,115,975.79		•	•		
Haywood	14,498,851.55	14,966,778.61		Tyrrell	495,752.94	814,897.06		· · ·			
Henderson	23,962,930.26	25,192,347.78	105.13%	Union	31,689,843.20	35,354,211.87	111.56%			-	,
								Refer to <i>Table 55</i> for de	tails of distribution	on of 2% local tax p	proceeds collected
								and fair a fair harman a series			

on food for home consumption.

	Local sales	and use taxes g	generated from sa		or home consump	tion under Articles	s 39, 40, and 42	2*	
							nt - of - sale ba		
			capita basis		-	[based on 1997-	•	collections]	Total
	Tax	Cost			Adjusted	Tax	Cost		distributable
	allocation	of	Net	Adjust-	net	allocation	of	Net	proceeds
	per capita	collection	proceeds	ment	proceeds	point -of -sale	collection	proceeds	as adjusted
County	[\$]	[\$]	[\$]	factor	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	1,559,309.27	6,882.53	1,552,426.74	1.02	1,586,623.69	1,690,117.31	7,459.74	1,682,657.57	3,269,281.26
Alexander	394,619.27	1,741.76	392,877.51	1.00	393,674.29	298,546.70	1,317.70	297,229.00	690,903.29
Alleghany	123,458.09	544.92	122,913.17	1.04	128,078.95	122,592.60	541.09	122,051.51	250,130.46
Anson	288,575.11	1,273.76	287,301.35	1.00	287,884.00	196,729.15	868.31	195,860.84	483,744.84
Ashe	286,558.13	1,264.78	285,293.35	0.97	277,313.17	268,528.53	1,185.22	267,343.31	544,656.48
Avery	206,774.11	912.65	205,861.46	1.12	230,982.35	278,377.50	1,228.69	277,148.81	508,131.16
Beaufort	521,418.22	2,301.45	519,116.77	1.06	551,316.56	611,395.69	2,698.53	608,697.16	1,160,013.72
Bertie	226,568.82	1,000.04	225,568.78	0.97	219,259.17	83,004.36	366.35	82,638.01	301,897.18
Bladen	374,796.05	1,654.29	373,141.76	1.04	388,824.16	303,278.83	1,338.59	301,940.24	690,764.40
Brunswick	933,076.32	4,118.18	928,958.14	1.17	1,088,765.07	954,782.25	4,214.17	950,568.08	2,039,333.15
Buncombe	2,425,659.68	10,706.31	2,414,953.37	1.06	2,564,748.30	3,219,333.04	14,209.32	3,205,123.72	5,769,872.02
Burke	1,015,884.27	4,484.00	1,011,400.27	1.02	1,033,679.44	1,081,924.34	4,775.33	1,077,149.01	2,110,828.45
Cabarrus	1,637,327.77	7,226.59	1,630,101.18	1.05	1,714,912.27	1,466,938.17	6,474.69	1,460,463.48	3,175,375.75
Caldwell	893,584.36	3,944.16	889,640.20	1.02	909,237.24	890,273.43	3,929.43	886,344.00	1,795,581.24
Camden	89,236.43	393.82	88,842.61	0.92	81,915.37	29,364.02	129.59	29,234.43	111,149.80
Carteret	692,248.48	3,055.42	689,193.06	1.14	787,077.83	1,031,910.05	4,554.59	1,027,355.46	1,814,433.29
Caswell	271,250.18	1,197.26	270,052.92	0.95	257,097.95	106,126.36	468.42	105,657.94	362,755.89
Catawba	1,674,933.83	7,392.89	1,667,540.94	0.99	1,654,247.41	1,809,853.45	7,988.24	1,801,865.21	3,456,112.62
Chatham	612,920.66	2,705.23	610,215.43	1.02	623,657.32	365,585.07	1,613.62	363,971.45	987,628.77
Cherokee	288,918.74	1,275.22	287,643.52	0.98	282,474.02	333,931.82	1,473.88	332,457.94	614,931.96
Chowan	164,232.78	724.89	163,507.89	1.09	178,555.20	164,566.12	726.36	163,839.76	342,394.96
Clay	106,988.88	472.23	106,516.65	0.96	102,472.03	80,041.97	353.30	79,688.67	182,160.70
Cleveland	1,115,282.42	4,922.65	1,110,359.77	1.01	1,123,715.25	1,089,243.74	4,807.65	1,084,436.09	2,208,151.34
Columbus	624,197.03	2,755.13	621,441.90	0.81	504,628.25	512,425.10	2,261.71	510,163.39	1,014,791.64
Craven	1,059,283.62	4,675.45	1,054,608.17	1.04	1,098,931.35	907,028.22	4,003.39	903,024.83	2,001,956.18
Cumberland	3,518,752.32	15,531.01	3,503,221.31	0.98	3,440,261.70	3,085,419.78	13,618.26	3,071,801.52	6,512,063.22
Currituck	234,685.08	1,035.77	233,649.31	0.94	220,104.23		935.85	211,095.76	431,199.99
Dare	380,093.39	1,677.57	378,415.82	1.49	564,607.07	856,436.83	3,780.09	852,656.74	1,417,263.81
Davidson	1,736,460.07	7,664.36	1,728,795.71	0.98	1,697,725.93	1,520,443.85	6,710.85	1,513,733.00	3,211,458.93
Davie	425,256.17	1,876.97	423,379.20	0.93	394,601.30	286,879.90	1,266.22	285,613.68	680,214.98
Duplin	580,506.14	2,562.25	577,943.89	1.02	590,674.87	473,510.15	2,089.96	471,420.19	1,062,095.06
Durham	2,697,546.79	11,906.28	2,685,640.51	1.14	3,067,076.90	2,861,894.37	12,631.69	2,849,262.68	5,916,339.58
Edgecombe	619,191.80	2,733.10	616,458.70	1.02	630,038.04	611,693.85	2,699.86	608,993,99	1,239,032.03
Forsyth	3,629,965.39	16,021.84	3,613,943.55	0.96	3,476,715.19	4,243,000.45	18,727.51	4,224,272.94	7,700,988.13
Franklin	589,479.62	2,601.73	586,877.89	0.97	570,461.81	311,069.50	1,372.98	309,696.52	880,158.33
Gaston	2,187,500.13	9,655.35	2,177,844.78	1.03	2,247,596.88	2,413,275.82	10,651.60	2,402,624.22	4,650,221.10
Gates	123,781.97	546.35	123,235.62	0.95	117,323.78		449.78	101,454.21	218,777.99
Graham	91,980.15	405.98	91,574.17	0.98	89,928.44	· · · · ·	398.29	89,838.91	179,767.35
Granville	598,901.16	2,643.37	596,257.79	1.03	615,354.78	,	1,940.04	437,608.50	1,052,963.28
Greene	226,992.88	1,001.88	225,991.00	0.95	215,149.80	98,470.31	434.63	98,035.68	313,185.48
Guilford	4,928,905.18	21,755.17	4,907,150.01	0.93	4,622,673.08	5,571,149.10	24,589.63	5,546,559.47	10,169,232.55
Halifax	4,928,905.18	2,871.69	647,735.11	1.01	4,022,075.08	568,287.22	24,589.03	565,778.93	1,221,305.03
Harnett	1,116,862.87	4,929.51	1,111,933.36	0.99	1,103,069.17	-	3,132.53	706,589.32	1,809,658.49
Haywood	637,727.39	4,929.31 2,814.74	634,912.65	1.02	648,898.59	· · · · ·	3,132.53 3,302.51	700,389.32	1,393,828.93
Henderson	1,079,266.68	· ·	1,074,503.12	1.02	1,119,662.43	· · · · ·		· · · · · ·	
11CHUC1 50H	1,079,200.08	4,703.30	1,074,303.12	1.02	1,119,002.45	1,037,723.02	7,200.20	1,055,140.74	2,132,011.17

TABLE 55 . TWO PERCENT (2%) FOOD LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2004-2005

	Local sales	and use taxes g	generated from sa		or home consump	tion under Article	s 39, 40, and 42	2*	
						-	nt - of - sale ba		
		Per o	capita basis			[based on 1997-	98 fiscal year	collections]	Total
	Tax	Cost			Adjusted	Tax	Cost		distributable
	allocation	of	Net	Adjust-	net	allocation	of	Net	proceeds
	per capita	collection	proceeds	ment	proceeds	point -of -sale	collection	proceeds	as adjusted
County	[\$]	[\$]	[\$]	factor	[\$]	[\$]	[\$]	[\$]	[\$]
Hertford	271,753.19	1,199.50	270,553.69	1.01	273,807.91	326,073.79	1,439.21	324,634.58	598,442.49
Hoke	422,114.67	1,863.06	420,251.61	0.97	408,496.39	· ·	632.93	142,763.67	551,260.06
Hyde	65,527.19	289.23	65,237.96	0.98	64,065.49	46,763.24	206.40	46,556.84	110,622.33
Iredell	1,521,526.45	6,715.49	1,514,810.96	0.99	1,502,735.06	1,500,515.08	6,622.89	1,493,892.19	2,996,627.25
Jackson	399,360.18	1,762.63	397,597.55	1.05	418,283.82	406,769.94	1,795.39	404,974.55	823,258.37
Johnston	1,555,450.69	6,865.16	1,548,585.53	1.00	1,551,726.26	1,204,190.04	5,314.99	1,198,875.05	2,750,601.31
Jones	116,516.55	514.29	116,002.26	0.90	104,637.31	25,997.71	114.76	25,882.95	130,520.26
Lee	569,425.91	2,513.36	566,912.55	0.96	545,385.81	725,938.04	3,204.11	722,733.93	1,268,119.74
Lenoir	673,916.16	2,974.59	670,941.57	0.88	591,789.27	707,586.63	3,123.10	704,463.53	1,296,252.80
Lincoln	769,985.76	3,398.50	766,587.26	0.97	745,144.34	700,161.44	3,090.33	697,071.11	1,442,215.45
Macon	358,410.03	1,581.93	356,828.10	0.98	350,415.21	425,284.84	1,877.09	423,407.75	773,822.96
Madison	228,333.46	1,007.81	227,325.65	0.96	218,693.65	141,097.87	622.77	140,475.10	359,168.75
Martin	285,204.55	1,258.87	283,945.68	1.03	293,039.89	230,873.52	1,019.02	229,854.50	522,894.39
McDowell	492,547.53	2,174.02	490,373.51	1.09	535,501.62	453,052.38	1,999.65	451,052.73	986,554.35
Mecklenburg	8,565,030.31	37,803.16	8,527,227.15	0.89	7,606,526.37	9,656,212.82	42,620.08	9,613,592.74	17,220,119.11
Mitchell	182,125.91	803.86	181,322.05	0.95	172,623.69	192,035.51	847.59	191,187.92	363,811.61
Montgomery	312,514.98	1,379.38	311,135.60	0.97	302,432.55	289,832.68	1,279.24	288,553.44	590,985.99
Moore	893,847.64	3,945.23	889,902.41	1.11	989,596.49	1,044,961.85	4,612.19	1,040,349.66	2,029,946.15
Nash	1,024,537.86	4,522.10	1,020,015.76	0.93	950,683.32	1,266,621.34	5,590.54	1,261,030.80	2,211,714.12
New Hanover	1,930,529.61	8,520.76	1,922,008.85	1.07	2,060,447.50	2,524,240.20	11,141.36	2,513,098.84	4,573,546.34
Northampton	249,251.43	1,100.16	248,151.27	1.00	248,654.53	41,598.30	183.60	41,414.70	290,069.23
Onslow	1,790,937.90	7,904.48	1,783,033.42	1.04	1,857,971.00	1,214,827.69	5,361.95	1,209,465.74	3,067,436.74
Orange	1,381,341.46	6,096.91	1,375,244.55	1.15	1,584,320.34	1,435,063.70	6,334.02	1,428,729.68	3,013,050.02
Pamlico	148,597.60	655.90	147,941.70	0.99	146,762.30	125,593.45	554.34	125,039.11	271,801.41
Pasquotank	416,069.44	1,836.41	414,233.03	1.00	415,073.13	487,264.09	2,150.64	485,113.45	900,186.58
Pender	499,223.04	2,203.43	497,019.61	0.99	493,057.41	355,149.41	1,567.52	353,581.89	846,639.30
Perquimans	133,841.45	590.75	133,250.70	1.06	141,516.02	87,390.21	385.73	87,004.48	228,520.50
Person	422,696.94	1,865.69	420,831.25	1.00	421,684.73	388,735.93	1,715.79	387,020.14	808,704.87
Pitt	1,588,649.71	7,011.95	1,581,637.76	1.07	1,695,560.12	1,573,920.67	6,946.89	1,566,973.78	3,262,533.90
Polk	216,063.11	953.64	215,109.47	1.00	215,545.72	164,720.00	727.03	163,992.97	379,538.69
Randolph	1,542,561.43	6,808.52	1,535,752.91	0.99	1,523,509.99	1,285,867.20	5,675.49	1,280,191.71	2,803,701.70
Richmond	531,852.16	2,347.54	529,504.62	1.09	578,233.88	478,607.77	2,112.46	476,495.31	1,054,729.19
Robeson	1,435,488.78	6,335.98	1,429,152.80	1.04	1,489,217.32	1,133,794.94	5,004.29	1,128,790.65	2,618,007.97
Rockingham	1,057,074.42	4,665.77	1,052,408.65	1.01	1,065,067.09	1,076,057.28	4,749.45	1,071,307.83	2,136,374.92
Rowan	1,522,289.51	6,719.13	1,515,570.38	0.92	1,397,398.42	1,298,640.09	5,731.86	1,292,908.23	2,690,306.65
Rutherford	725,312.48	3,201.40	722,111.08	0.98	709,133.35	686,513.30	3,030.09	683,483.21	1,392,616.56
Sampson	711,058.90	3,138.46	707,920.44	0.96	681,039.33	544,174.58	2,401.86	541,772.72	1,222,812.05
Scotland	406,269.65	1,793.23	404,476.42	0.98	397,207.18	430,998.01	1,902.32	429,095.69	826,302.87
Stanly	675,312.23	2,980.71	672,331.52	0.99	666,971.75	723,793.17	3,194.63	720,598.54	1,387,570.29
Stokes	521,292.01	2,300.86	518,991.15	1.01	525,233.61	292,708.50	1,291.95	291,416.55	816,650.16
Surry	823,183.84	3,633.42	819,550.42	1.05	862,190.05	1,063,236.31	4,692.87	1,058,543.44	1,920,733.49
Swain	152,639.03	673.71	151,965.32	1.02	155,312.81	141,222.92	623.33	140,599.59	295,912.40
Transylvania	336,930.37	1,487.15	335,443.22	1.10	369,667.84		1,648.07	371,746.94	741,414.78
Tyrrell	48,275.68	213.08	48,062.60	0.99	47,679.46		117.77	26,562.80	74,242.26
Union	1,649,629.33		1,642,348.68		1,662,103.13		5,117.03	1,154,223.64	
	, ,	,	, ,	-	, ,	, , ,	,	, ,	, ,,

TABLE 55. - Continued

	Local sales and use taxes generated from sales of food for home consumption under Articles 39, 40, and 42* Point - of - sale basis												
						Poi	nt - of - sale ba	sis					
		Per o	capita basis			[based on 1997-	98 fiscal year o	collections]	Total				
	Tax	Cost			Adjusted	Tax	Cost		distributable				
	allocation	of	Net	Adjust-	net	allocation	of	Net	proceeds				
	per capita	collection	proceeds	ment	proceeds	point -of -sale	collection	proceeds	as adjusted				
County	[\$]	[\$]	[\$]	factor	[\$]	[\$]	[\$]	[\$]	[\$]				
Vance	502,036.85	2,215.96	499,820.89	1.04	520,827.39	566,450.15	2,500.19	563,949.96	1,084,777.35				
Wake	7,981,303.31	35,226.29	7,946,077.02	0.96	7,644,349.81	8,662,512.99	38,234.13	8,624,278.86	16,268,628.67				
Warren	229,287.96	1,012.03	228,275.93	0.97	221,890.61	129,219.48	570.35	128,649.13	350,539.74				
Washington	154,136.76	680.34	153,456.42	1.04	159,905.88	150,946.84	666.24	150,280.60	310,186.48				
Watauga	489,240.34	2,159.43	487,080.91	1.06	517,293.57	566,729.09	2,501.40	564,227.69	1,081,521.26				
Wayne	1,303,402.05	5,752.99	1,297,649.06	0.96	1,248,374.81	1,220,319.64	5,386.19	1,214,933.45	2,463,308.26				
Wilkes	764,925.19	3,376.24	761,548.95	1.02	778,324.43	701,344.46	3,095.56	698,248.90	1,476,573.33				
Wilson	864,988.08	3,817.90	861,170.18	0.98	845,693.26	950,713.79	4,196.21	946,517.58	1,792,210.84				
Yadkin	421,195.68	1,859.10	419,336.58	1.00	420,187.01	313,618.33	1,384.24	312,234.09	732,421.10				
Yancey	205,016.76	904.90	204,111.86	1.01	206,566.92	181,734.49	802.13	180,932.36	387,499.28				
Totals	96,181,598.01	424,521.13	95,757,076.88	-	95,757,076.88	96,181,322.56	424,520.02	95,756,802.54	191,513,879.42				

 TABLE
 55. - Continued

*Food purchased for home consumption is not subject to the Article 44 1/2% tax.

The 2003 General Assembly amended G.S. 105-469 to provide that the 2% local tax on food is to be administered as if it were a State tax and to set out a specific method of allocating the tax on food to local governments.

Distribution to local governments of local taxes levied on food (G.S. 105-469(a)(1)(2)

(1) one-half (1/2) of the net proceeds of local taxes levied on food 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).

(2) the remaining proceeds of local taxes levied on food are allocated proportionately to each taxing county based upon the amount of sales tax on food collected in the taxing county in the 1997-98 fiscal year under Article 39 of Chapter 105 relative to the total amount of sales tax on food collected in all taxing counties in the 1997-98 fiscal year under Article 39 of Chapter 105; county allocated amounts are then reduced by administrative costs retained by the State.

Amounts shown as Adjusted net proceeds 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 2004-05 due to the lag in the collection/distribution cycle.

TABLE 56 . ARTICLE 39 FIRST ONE-CENT LOCAL GOVERNMENT SALES AND USE TAX NET COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2004-2005

				FO	R FISCAL YEA									
		Article 39 1%				Article 39 1%				Article 39 1%				
	Net	Cost	Distributable		Net	Cost	Distributable		Net	Cost	Distributable			
_	collections	of collection	proceeds *		collections	of collection	proceeds *		collections	of collection	proceeds *			
County	[\$]	[\$]	[\$]	County	[\$]	[\$]	[\$]	County	[\$]	[\$]	[\$]			
Alamance	12,616,436.90	55,681.21	/ /		1,696,796.13	7,487.17	/ /	Vance	3,368,607.13	14,857.09	3,353,750.04			
Alexander	1,382,103.18	6,095.68	/ /	Hoke	1,017,985.38	· ·		Wake	94,893,560.63	418,892.18	94,474,668.45			
Alleghany		2,680.99	/	Hyde	465,396.11	2,069.77	463,326.34	Warren	539,639.47	2,381.91	537,257.56			
Anson	919,180.85	4,055.55	915,125.30	Iredell	16,260,144.79	71,742.76	16,188,402.03	Washington	686,777.27	3,036.96	683,740.31			
Ashe	1,833,333.22	8,104.66	1,825,228.56	Jackson	3,300,810.29	14,595.30	3,286,214.99	Watauga	6,386,208.21	28,243.99	6,357,964.22			
Avery	1,686,854.37	7,462.50	1,679,391.87	Johnston	11,230,086.21	49,509.31	11,180,576.90		8,818,263.82	38,917.72	8,779,346.10			
Beaufort	3,819,669.37	16,839.70	3,802,829.67	Jones	280,434.82	1,235.45	279,199.37	Wilkes	4,897,224.36	21,588.89	4,875,635.47			
Bertie	639,623.38	2,825.10	636,798.28	Lee	5,057,688.54	22,305.08	5,035,383.46	Wilson	6,945,687.68	30,639.22	6,915,048.46			
Bladen	1,466,280.57	6,484.67	1,459,795.90	Lenoir	4,774,187.17	21,099.42	4,753,087.75	Yadkin	1,600,738.19	7,067.03	1,593,671.16			
Brunswick	9,996,743.14	44,187.69	9,952,555.45	Lincoln	4,574,139.49	20,181.44	4,553,958.05	Yancey	965,165.71	4,268.80	960,896.91			
Buncombe	27,521,607.58	121,652.64	27,399,954.94	Macon	4,089,021.64	18,070.69	4,070,950.95	Totals	836,602,935.61	3,692,778.74	832,910,156.87			
Burke	4,832,006.49	21,342.34	4,810,664.15	Madison	600,175.10	2,655.46	597,519.64		-	· · · ·				
Cabarrus	17,482,367.10	77,077.63		Martin	1,645,597.78	,	1,638,334.77	*Net collection	ons for the fiscal	year less adm	inistrative costs			
Caldwell	4,466,632.03	19,716.98		McDowell	2,434,301.16	10,740.07	2,423,561.09			•	of Article 39 tax			
Camden	441,202.04	1,947.03		Mecklenburg.	120,510,342.04	531,886.79	119,978,455.25		re determined by the point-of-sale (origin) basis.					
Carteret	8,114,921.14	35,895.09	í í	Mitchell	1,248,860.41	5,510.06	1,243,350.35	1						
Caswell	· · ·	2,080.57		Montgomery.	1,320,625.55	,	1,314,805.04							
Catawba	16,632,291.57	73,394.83	· · ·	0.	7,857,442.42	· ·	7,822,742.96	These amou	ounts do not agree with the actual receipts of the					
Chatham	3,022,173.53	13,324.88	· · ·	Nash	8,884,094.42	39,178.84	8,844,915.58		rnments in fiscal year 2004-05 due to the lag in th					
Cherokee	2,600,023.83	11,469.03		New Hanover.	28,570,504.31	126,081.00	28,444,423.31	0	rnments in fiscal year 2004-05 due to the lag in th distribution cycle.					
Chowan	1,016,874.94	4,492.56		Northampton.	523,877.35	2,310.37	521,566.98	concetion/u	isti ibution eyele	•				
Clay	640,039.17	2,825.65		Onslow	12,807,399.26	56,484.28	12,750,914.98							
Cleveland	5,979,894.78	26,383.06		Orange	9,366,517.21	41,230.98	9,325,286.23	These amon	ints do not inclu	do local calor	and use			
Columbus	2,975,766.17	13,121.72		Pamlico	535,266.25		532,900.53	taxes collect		ue local sales a	and use			
Craven	7,815,756.98	34,458.84		Pasquotank	3,778,969.87	16,641.36	3,762,328.51			s of not alloca	ted collections and			
Cumberland	, ,	124,874.14	28,178,905.92		2,269,653.26	10,041.30	2,259,600.80		le shares pertain		teu conections anu			
	, ,	· ·	· · ·		· · ·	· ·	· ·	distributabl	e snares pertain	ing to ioou.				
Currituck	3,241,157.04	14,450.14		Perquimans	404,378.94	1,786.26	402,592.68							
Dare	11,394,557.03	50,693.74	, ,		2,402,039.30	10,596.74	2,391,442.56							
Davidson	8,777,044.06	38,726.76	, ,	Pitt	14,111,880.13	62,240.20	14,049,639.93							
Davie	1,868,603.32	8,243.09	<i>((</i>	Polk	877,105.07	3,871.65	873,233.42							
Duplin	2,536,751.67	11,182.23	/ /	Randolph	7,935,187.27	35,003.04	7,900,184.23							
Durham	31,055,173.29	137,026.16	· · ·		2,787,065.20	12,334.71	2,774,730.49							
Edgecombe	· · ·	13,689.45		Robeson	7,435,363.64	32,829.93	7,402,533.71							
Forsyth	38,228,629.83	168,619.79	38,060,010.04		5,232,967.29	23,082.56	5,209,884.73							
Franklin	2,485,445.70	10,976.93		Rowan	8,588,941.04	37,907.87	8,551,033.17							
Gaston	14,220,565.44	62,671.23	, ,		3,948,515.32	17,423.56	3,931,091.76							
Gates	230,525.05	1,018.14	/	Sampson	3,285,340.94	14,495.94	3,270,845.00							
Graham	433,924.91	1,919.85	· · ·	Scotland	2,523,425.58	11,125.13	2,512,300.45							
Granville	2,442,914.55	10,787.18	, ,	Stanly	4,217,394.00	18,606.46	4,198,787.54							
Greene	561,632.30	2,481.51		Stokes	1,500,231.79	6,622.42	1,493,609.37							
Guilford	55,621,166.83	245,514.07	· · ·	Surry	6,083,275.59	26,840.38	6,056,435.21							
Halifax	3,634,532.57	16,031.12		Swain	693,181.30	3,073.19	690,108.11							
Harnett	4,663,792.26	20,570.24	4,643,222.02	Transylvania.	2,706,603.51	11,959.02	2,694,644.49							
Haywood	5,267,406.86	23,277.94	5,244,128.92	Tyrrell	180,578.18	798.17	179,780.01							
Henderson	8,764,489.95	38,690.99	8,725,798.96	Union	11,681,381.37	51,530.93	11,629,850.44							
	. , ,		. , ,	-	, ,		, ,	•						

TABLE 57. ARTICLE 40 SUPPLEMENTAL LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2004-2005

		Ar	ticle 40 1/2%		FOR FI	SCAL YEAR 2	004-2005		Article 40 1/2%			
	Sup		Local Sales and	Use Ta	xes				l Local Sales and	Use Ta	xes	
	Net	Cost	Jocar Bares and		Distributable		Net	Cost	i Locai Baics and		Distributable	A
	allocated	of	Net	Adjust			allocated	of	Net	Adjust-	proceeds	t
	collections	collection	proceeds	ment	as adjusted		collections	collection	proceeds	ment	as adjusted	s
County	[\$]	[\$]	[\$]	factor	as aujusteu [\$]	County	[\$]	[\$]	[\$]	factor		
County Alamance				1.02		~					[\$] 6,747,068.04	a
	6,782,524.01	29,938.80				Johnston	6,763,267.45	29,852.12	6,733,415.33		/ /	i
Alexander	1,716,293.69	7,575.78	, ,	1.00		Jones	506,866.42	2,237.39	504,629.03		455,189.26	a
Alleghany	<i>'</i>	2,370.74	,	1.04		Lee	2,476,904.16	10,933.37	2,465,970.79	0.96	2,372,331.77	a
Anson	· · ·	5,541.31	1,249,800.89	1.00		Lenoir	2,931,688.35	12,941.03	2,918,747.32		2,574,415.44	p
Ashe	, ,	5,500.80	/ /	0.97	, ,	Lincoln	3,348,710.29	14,781.23	3,333,929.06		3,240,670.93	
Avery	899,320.45	3,969.66	,	1.12		Macon	1,558,695.12	6,880.04	1,551,815.08	0.98	1,523,925.21	
Beaufort	, ,	10,011.84	2,258,115.05	1.06		Madison	993,118.93	4,383.70	988,735.23		951,190.51	A
Bertie	985,525.72	4,350.23	981,175.49	0.97		Martin	1,240,695.25	5,476.66	1,235,218.59	1.03	1,274,779.54	а
Bladen	1,630,196.29	7,195.82		1.04		McDowell	2,142,398.10	9,456.76	2,132,941.34	1.09	2,329,230.68	р
Brunswick	4,056,703.61	17,905.45	4,038,798.16	1.17		Mecklenburg	37,244,723.29	164,395.15	37,080,328.14	0.89	33,076,675.63	d
Buncombe	10,549,915.47	46,567.83	, ,	1.06	11,154,844.50		792,218.32	3,496.97	788,721.35		750,884.41	
Burke	4,419,305.41	19,507.66	4,399,797.75	1.02	4,496,714.30	Montgomery.	1,359,342.95	6,000.29	1,353,342.66	0.97	1,315,486.28	
Cabarrus	7,119,696.48	31,425.63	7,088,270.85	1.05		Moore	3,887,481.33	17,159.44	3,870,321.89	1.11	4,303,904.57	T
Caldwell	3,886,990.53	17,157.73	3,869,832.80	1.02	3,955,075.62	Nash	4,456,219.58	19,670.08	4,436,549.50	0.93	4,134,986.31	t
Camden	387,787.34	1,711.50	386,075.84	0.92	355,972.61	New Hanover	8,395,269.22	37,056.32	8,358,212.90	1.07	8,960,234.74	g
Carteret	3,010,775.72	13,289.69	2,997,486.03	1.14		Northampton	1,084,176.93	4,785.69	1,079,391.24	1.00	1,081,579.72	t
Caswell	1,179,884.13	5,208.16	1,174,675.97	0.95	1,118,323.85	Onslow	7,786,940.30	34,370.33	7,752,569.97	1.04	8,078,391.99	с
Catawba	7,285,698.55	32,160.05	7,253,538.50	0.99	7,195,709.82	Orange	6,007,742.36	26,518.38	5,981,223.98	1.15	6,890,534.80	
Chatham	2,665,287.17	11,764.36	2,653,522.81	1.02	2,711,973.52	Pamlico	646,393.50	2,853.27	643,540.23	0.99	638,409.63	
Cherokee	1,256,594.71	5,546.66	1,251,048.05	0.98	1,228,563.67	Pasquotank	1,809,374.80	7,986.51	1,801,388.29	1.00	1,805,040.74	1
Chowan	714,335.08	3,153.14	711,181.94	1.09	776,630.25	Pender	2,171,113.89	9,583.31	2,161,530.58	0.99	2,144,297.90	a
Clay	465,270.56	2,053.69	463,216.87	0.96	445,627.40	Perquimans	582,107.99	2,569.46	579,538.53	1.06	615,485.87	F
Cleveland	4,851,059.23	21,413.06	,	1.01		Person	1,838,492.72	8,115.24	1,830,377.48		1,834,088.65	с
Columbus	2,715,375.85	11,986.18	, ,	0.81		Pitt	6,909,513.71	30,498.93	6,879,014.78		7,374,493.32	p
Craven	4,607,104.13	20,335.96	, ,	1.04		Polk	939,810.24	4,148.43	935,661.81	1.00	937,558.89	r
-	15,304,430.19	67,554.71	15,236,875.48	0.98		Randolph	6,709,011.22	29,613.88	6,679,397.34	0.99	6,626,146.16	
Currituck	, ,	4,502.53	, ,	0.94		Richmond	2,313,619.72	10,212.71	2,303,407.01	1.09	2,515,383.81	
Dare	1,652,498.72	7,293.76	, ,	1.49	· · · · · · · · · · · · · · · · · · ·	Robeson	6,243,842.49	27,560.94	6,216,281.55		6,477,536.49	
Davidson	7,552,438.19	33,336.88	, ,	0.98		Rockingham.	4,598,186.42	20,297.05	4,577,889.37		4,632,950.01	
Davie	, ,	8,163.51	1,841,290.10	0.93		Rowan	6,621,506.47	29,228.05	6,592,278.42		6,078,262.16	
Duplin	2,524,969.44	11,145.46	2,513,823.98	1.02		Rutherford	3,154,903.93	13,926.11	3,140,977.82	0.92	3,084,526.68	
Durham	, ,	· ·	11,680,175.57	1.02		Sampson	3,092,643.75	13,651.10	3,078,992.65		2,962,075.74	
Edgecombe	· ·	11,892.05	2,682,099.09	1.14		Scotland	1,767,381.78	7,801.58	1,759,580.20		1,727,956.15	
0	, ,	· ·	, ,			Scotlanu	, ,	· ·	· · ·		· · ·	
Forsyth	· ·	,	15,717,930.39	0.96		•	2,937,413.39	12,966.08	2,924,447.31	0.99	2,901,132.22	
Franklin	, ,	11,313.47	2,551,847.39	0.97	, ,	Stokes	2,267,337.45	10,008.20	2,257,329.25		2,284,479.39	
Gaston	, ,	42,003.62	, ,	1.03		Surry	3,580,722.93	15,805.79	3,564,917.14		3,750,390.94	
Gates	<i>,</i>	2,376.22	535,959.80	0.95	/	Swain	663,901.88	2,930.52	660,971.36		675,530.94	
Graham		1,766.03		0.98		Transylvania.	1,465,531.32	6,469.02	1,459,062.30		1,607,926.82	
Granville	· · ·	11,495.91	2,592,953.66	1.03		Tyrrell	209,949.21	926.73	209,022.48	0.99	207,356.07	
Greene	987,077.12	4,356.88	982,720.24	0.95	935,576.79		7,171,380.35	31,652.54	7,139,727.81	1.01	7,225,601.93	
	21,438,029.00		21,343,399.99	0.94	20,106,070.57		2,184,136.50	9,641.31	2,174,495.19		2,265,883.75	
Halifax		-				Wake	34,702,632.31	153,172.01	34,549,460.30		33,237,535.00	
Harnett		,		0.99	4,796,956.58	Warren	997,318.40	4,402.26	992,916.14		965,141.83	
Haywood	2,773,476.54	12,242.14		1.02		Washington	670,560.37	2,960.00	667,600.37		695,657.94	
Henderson	4,693,506.99	20,717.00		1.04		Watauga	2,128,186.05	9,394.15	2,118,791.90	1.06	2,250,215.30	
Hertford	1,182,151.28	5,218.23	1,176,933.05	1.01		Wayne	5,669,438.88	25,025.55	5,644,413.33	0.96	5,430,080.98	
Hoke			1,827,298.49	0.97		Wilkes	3,327,094.61	14,686.09	3,312,408.52	1.02	3,385,372.71	
Hyde	285,121.78	1,258.62	283,863.16	0.98	278,761.43	Wilson	3,762,320.04	16,607.22	3,745,712.82	0.98	3,678,393.10	
Iredell	6,616,229.39	29,203.44	6,587,025.95	0.99	6,534,511.49	Yadkin	1,832,218.12	8,087.72	1,824,130.40	1.00	1,827,828.83	
Jackson	1,736,517.37	7,664.79	1,728,852.58	1.05		Yancey	891,795.73	3,936.51	887,859.22	1.01	898,537.96	
	-	-	-	-	-	Totals	418,302,515.32	1,846,393.97	416,456,121.35	-	416,456,121.35	
									-			

Article 40 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 2004-05 due to the lag in the collection/distribution cycle.

 These amounts do not include local sales

 and use taxes collected on food.

 Refer to Table 55 for details of net allocated

 collections and distributable shares

 pertaining to food.

TABLE 58. ARTICLE 42 ADDITIONAL SUPPLEMENTAL LOCAL SALES AND USE TAX NET ALLOCATED COLLECTIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2004-2005

		Art	icle 42 1/2%		FUK F15	CAL YEAR 200	4-2005					
	Addition		ntal Local Sale	s and Us	se Taxes		Additio	A anal Suppleme	e Taxes			
	Net	Cost	litur Docur Buie		Distributable		Net	Cost	Littur Locur Suic.		Distributable	Article 42 net allocated
	allocated	of	Net	Adjust-	proceeds		allocated	of	Net	Adjust-		collections have been reduced
	collections	collection	proceeds	ment	as adjusted		collections	collection	proceeds	ment	as adjusted	for expenses associated with the
County	[\$]	[\$]	[\$]	factor	[\$]	County	[\$]	[\$]	[\$]	factor	[\$]	Property Tax Commission, Local
Alamance	6,724,373.51	29,681.69	6,694,691.82			Johnston	6,711,372.38	29,622.99	6,681,749.39	1.00	6,695,263.13	Government Commission, et al.
Alexander	1,709,926.81	7,547.67	1,702,379.14			Jones	505,599.23	2,231.80	503,367.43	0.90	454,048.80	(G.S. 105-501) and are therefore,
Alleghany	534,263.28	2,358.29	531,904.99	1.00	554,256.98	Lee	2,453,585.66	10,830.36	2,442,755.30	0.96	2,349,985.84	not equal to Article 40 1/2% net
Anson	1,251,112.63	5,522.61	1,245,590.02	1.00	/	Lenoir	2,908,458.79	12,838.27	2,895,620.52	0.88	2,554,002.80	allocated collections.
Ashe	1,237,748.87	5,463.29	1,232,285.58			Lincoln	3,327,744.48	14,688.56	3,313,055.92	0.97	3,220,365.04	unocuted concertons.
Avery	891,418.69	3,934.62	887,484.07	1.12	, ,	Macon	1,540,232.55	6,798.28	1,533,434.27	0.98	1,505,866.95	
Beaufort	2,250,575.11	9,934.31	2,240,640.80		· ·	Madison	990,136.68	4,370.49	985,766.19	0.96	948,329.33	Article 42 proceeds are
Bertie	982,564.52	4,337.13	978,227.39			Martin	1,233,061.08	5,442.92	1,227,618.16	1.03	1,266,929.72	allocated to counties based on a
Bladen	1,623,439.57	7,165.87	1,616,273.70		· ·	McDowell	2,131,279.48	9,407.61	2,121,871.87	1.09	2,317,131.98	county's share of state population.
Brunswick	4,011,234.87	17,704.08	3,993,530.79		· · ·	Mecklenburg	36,680,576.83	161,901.19	36,518,675.64	0.89	32,575,483.10	County allocated amounts are
Buncombe	10,420,015.93	45,992.74	10,374,023.19		, ,	Mitchell	786,566.96	3,471.97	783,094.99	0.95	745,524.10	then reduced by administrative
Burke	4,396,699.04	19,407.64	4,377,291.40	1.00		Montgomery	1,353,388.40	5,974.00	1,347,414.40	0.97	1,309,717.21	costs retained by the State and
Cabarrus	7,040,346.92	31,075.08	7,009,271.84			Moore	3,851,016.97	16,998.11	3,834,018.86	1.11	4,263,515.56	adjusted by an adjustment
Caldwell	3,866,249.30	17,066.02	3,849,183.28			Nash	4,414,870.50	19,487.46	4,395,383.04	0.93	4,096,596.27	factor according to special
Candweit	385,708.92	1,702.31	384,006.61	0.92	354,062.69	New Hanover	8,264,476.89	36,478.02	8,227,998.87	1.07	8,820,600.20	provisions in G.S. 105-486(b).
Carteret	2,974,064.34	13,126.97	2,960,937.37	1.14	3,381,457.09	Northampton	1,081,660.64	4,774.57	1,076,886.07	1.07	1,079,064.14	provisions in G.S. 105-480(b).
Caswell	1,177,675.54	5,198.39	1,172,477.15		1,116,224.69	Onslow	7,727,905.61	34,109.48	7,693,796.13	1.00	8,017,108.55	
Catawba	7,208,502.86	31,818.82	7,176,684.04	0.95	7,119,432.98	Orange	5,965,555.69	26,332.43	5,939,223.26	1.04	6,842,118.97	Amounts shown as Distributable
Chatham	2,651,560.27	11,703.71	2,639,856.56			Pamlico	643,879.40	20,332.43	641,037.25	0.99	635,923.42	proceeds as adjusted do not exactly
		5,494.51	2,039,830.30			Pasquotank	1,792,121.27	,	,		1,787,819.55	compute to Net proceeds multiplied
Cherokee	1,244,795.29		, ,					7,910.40 9,537.12	1,784,210.87	1.00	2.134.012.22	by Adjustment factors due to
Chowan	709,511.43	3,131.78	706,379.65			Pender	2,160,710.34		2,151,173.22	0.99	, - ,	
Clayd	462,292.92	2,040.51	460,252.41	0.96		Perquimans	580,207.37	2,561.03	577,646.34	1.06	613,473.46	rounding.
Cleveland	4,822,723.47	21,287.88	4,801,435.59	1.01		Person	1,827,530.66	8,066.78	1,819,463.88	1.00	1,823,143.85	
Columbus	2,701,645.61	11,925.53	2,689,720.08	0.81	/ /	Pitt	6,845,273.74	30,215.05	6,815,058.69	1.07	7,305,896.62	These and the desired a successful
Craven	4,571,517.74	20,178.77	4,551,338.97	1.04	, ,	Polk	935,762.26	4,130.52	931,631.74	1.00	933,516.02	These amounts do not agree with
Cumberland	15,172,902.65	· · · · · · · · · · · · · · · · · · ·	15,105,929.22	0.98		Randolph	6,672,507.71	29,452.56	6,643,055.15	0.99	6,590,060.55	the actual receipts of the local
Currituck	1,005,146.35	4,435.57	1,000,710.78		· · · · ·	Richmond	2,300,143.00	10,152.98	2,289,990.02	1.09	2,500,721.10	governments in fiscal year 2004-05
Dare	1,600,198.38	7,060.54	1,593,137.84			Robeson	6,209,232.45	27,407.84	6,181,824.61	1.04	6,441,600.93	due to the lag in the
Davidson	7,511,805.08	33,157.28	7,478,647.80	0.98		Rockingham	4,574,045.54	20,190.40	4,553,855.14	1.01	4,608,604.32	collection/distribution cycle.
Davie	1,840,869.85	8,125.57	1,832,744.28		1,708,158.99	Rowan	6,581,620.64	29,051.72	6,552,568.92	0.92	6,041,616.52	
Duplin	2,513,198.06	11,093.48	2,502,104.58		2,557,207.39		3,137,058.13	13,847.18	3,123,210.95	0.98	3,067,063.62	
Durham	11,595,275.40	51,180.80	11,544,094.60	1.14		Sampson	3,077,516.79	13,584.25	3,063,932.54	0.96	2,947,572.27	These amounts do not include local sales
Edgecombe	2,679,387.72	· · · · · · · · · · · · · · · · · · ·	2,667,560.37	1.02		Scotland	1,755,872.42	7,750.77	1,748,121.65	0.98	1,716,695.00	and use taxes collected on food.
Forsyth	15,609,133.08	68,898.83	15,540,234.25			Stanly	2,917,875.76	12,879.75	2,904,996.01	0.99	2,881,821.69	Refer to <i>Table 55</i> for details of net allocated
Franklin	2,551,539.45	11,262.06	2,540,277.39	0.97		Stokes	2,260,056.05	9,976.03	2,250,080.02	1.01	2,277,131.72	collections and distributable shares
Gaston	9,447,708.20	41,703.83	9,406,004.37	1.03	/ /	Surry	3,552,780.22	15,682.27	3,537,097.95	1.05	3,721,107.02	pertaining to food.
Gates	537,268.46	2,371.49	534,896.97	0.95	· ·	Swain	660,692.10	2,916.26	657,775.84	1.02	672,261.73	
Graham	398,058.68	1,757.03	396,301.65		· · · ·	Transylvania	1,453,120.40	6,414.06	1,446,706.34	1.10	1,594,303.01	
Granville	2,593,205.71	11,446.17	2,581,759.54		2,664,433.95	Tyrrell	209,091.11	922.92	208,168.19	0.99	206,507.51	
Greene	984,418.81	4,345.13	980,073.68		933,052.17	Union	7,118,210.91	31,417.53	7,086,793.38	1.01	7,171,993.90	
Guilford		· · · · · · · · · · · · · · · · · · ·	21,088,009.48		/ /	Vance	2,168,805.44	9,573.57	2,159,231.87	1.04	2,249,968.50	
Halifax	2,813,328.90					Wake	34,262,461.21	151,225.33			32,815,777.02	
Harnett	4,835,545.74	· · · · · · · · · · · · · · · · · · ·	4,814,201.93			Warren	994,794.09	4,391.10	990,402.99		962,694.06	
Haywood	2,748,914.28		2,736,780.89		, ,	Washington	667,239.59	2,945.32	,	1.04	692,209.64	
Henderson	4,653,244.82		4,632,705.90			Watauga	2,098,877.91	9,264.26	2,089,613.65	1.06	2,219,216.83	
Hertford	1,174,320.28	5,183.61	1,169,136.67			Wayne	5,628,290.68	24,843.66	5,603,447.02	0.96	5,390,642.65	
Hoke	1,830,660.44		1,822,580.19			Wilkes	3,304,496.03	14,586.30	3,289,909.73		3,362,361.99	
Hyde	283,007.17	1,249.18	281,757.99		276,692.69	Wilson	3,729,872.75	16,463.85	3,713,408.90	0.98	3,646,651.49	
Iredell	6,541,549.26				6,460,721.33		1,824,875.98	8,055.23	1,816,820.75	1.00	1,820,495.45	
Jackson	1,721,585.78	7,598.62	1,713,987.16	1.05	1,803,152.98	Yancey	887,276.83	3,916.49	883,360.34	1.01	893,980.58	
						Totals	414,433,531.73	1,829,286.14	412,604,245.59	-	412,604,245.59	

Tax Cost Net Adjusted Tax Cost discributable Courry first day of jproceeds ninent proceeds ninent adjocation of first day of jproceeds as adjusted Courry first day of jproceeds 3374/97900 1.02 33449,222.66 31489,232.1 1339.161 31,152,021 6584,4420.1 Alecander December-02 2887,805.5 3,786.2.2 1.04 345,932.64 145,932.42 1,152,21.2 33,489,72.25 344,932.32 1,348,492.32.1 1,348,467.07 Alecander December-02 627,423.5 2,764,47 447,980.72 112 552,016.9 229,466.01 145,577.57 917,586.57 Bendroff December-02 13,324.40 500.75 2,171,318 490.97.77 173,787.57 157,786.57 153,583.46 143,304.34 353,646.41 1,201,443.53 Binderm December-02 2,372,556.5 848,666.2 2,493,643.53 133,540.41 2,405,435.41 1,201,443.53 1,404.33			1	Per capit	FOR FISC	Po	Total				
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		Tay			Net	Adjust-	0			Net	
Consty First day of Alamanac. [S] > <td></td> <td></td> <td></td> <td></td> <td>v</td> <td></td> <td></td> <td></td> <td></td> <td></td>						v					
	County		· ·		•		-	-		•	v
Alexander December-02 287,300.53 3.786.22 284,402.31 1.00 855,754.86 345,330.63 686,60 154,634.86 11,095,621.23 Anson		U									
$\begin{split} & \text{Alcghary} \dots \text{ December-02} & 268,431.37 & 1.184.85 & 267,246.52 & 1.04 & 278,478.25 & 155,310.68 & 686.60 & 154,624.08 & 433,102.33 \\ & \text{Anson} \dots \text{ December-02} & 672,425,3 & 2,794.17 & 624,659.80 & 1.00 & 625,926.39 & 229,406.01 & 1.055,310.83 & 864,476.97 \\ & \text{Avery} \dots \dots \text{ Avery} \dots \text{ Avery} \text{ Avery} \dots \text{ Avery} Ave$				· · ·				· · ·	· · · · · · · · · · · · · · · · · · ·	, ,	
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$ \begin{array}{c} \hline Very$			<i>'</i>	,	<i>'</i>		,	,	· ·	· ·	/
$\begin{split} \hline Beardiord Mathematical Science of the second $,	,	/		,	,	,	,	, ,
Bertim December-02 849,271,55 2,174,18 490,397,37 0.97 175,378,67 695,25 156,083,42 633,333,12 Bundon December-02 2,027,326,56 8,948,66 2,018,577,90 117 2,365,820,10 2,482,423,71 10,972,58 2,471,451,13 4,877,276,17 Buncombe December-02 2,207,287,24 23,273,68 5,249,613,56 1.06 5,575,244,07 6,912,088,88 30,546,48 6,881,542,40 12,456,776,47 Buncombe December-02 1,942,742,71 15,705,79 3,542,715,54 10,314,715,51 10,314,714,75 10,372,704,46 4,347,971,71 19,706,00 4,238,801,11 8,865,36 7,328,87 4,338,993,41,01 12,668,17 4,935,41 11,31,81,19,33 3,349,41,41 1,113,81,19,33 3,44,41 4,347,971,71 19,706,01 6,348,42,43,43,44 3,469,464,00 3,498,40,41 1,348,13,33 3,489,24,103 1,348,13,33 3,48,134,14,14 1,113,181,19,33 3,48,44 4,343,971,71 19,719,464 4,349,71,71 19,719,436,44,34,497,91,71 10,493,453,453,57 <td< td=""><td>·</td><td></td><td><i>,</i></td><td><i>,</i></td><td>,</td><td></td><td></td><td>· ·</td><td>· · · · · · · · · · · · · · · · · · ·</td><td>· · ·</td><td>· · · · · ·</td></td<>	·		<i>,</i>	<i>,</i>	,			· ·	· · · · · · · · · · · · · · · · · · ·	· · ·	· · · · · ·
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$\begin{split} \hline \textbf{Burke.} \\ \hline \textbf{December-02} & 2.572.887.24 & 23.273.68 & 5.249.613.56 & 1.06 & 5.575.234.07 & 6.912.088.88 & 30.546.48 & 6.881.542.40 & 12.456.776.47 \\ \hline \textbf{Cabarrus.} \\ \textbf{July-03} & 3.558.421.73 & 15.705.79 & 3.542.715.94 & 1.05 & 3.727.034.86 & 4.347.971.71 & 19.170.60 & 4.328.801.11 & 8.0658.835.97 \\ \hline \textbf{Caldwell.} \\ \textbf{December-02} & 19.342.742.47 & 8.575.12 & 1.943.167.55 & 10.2 & 1.276.772.21 & 1.118.117.39 & 4.935.41 & 1.113.181.88 & 3.0698.954.10 \\ \hline \textbf{Carndern.} \\ \textbf{December-02} & 19.33.11.31 & 855.34 & 10.29.255.97 & 0.92 & 177.9107.71 & 108.677.46 & 47.919 & 108.094.27 & 28.005.02 \\ \hline \textbf{Carreter.} & \textbf{December-02} & 1.504.796.63 & 6.641.93 & 1.498.154.70 & 1.14 & 1.710.933.91 & 2.027.070.86 & 8.967.36 & 2.018.103.50 & 3.722.007.41 \\ \hline \textbf{Carwell.} & \textbf{July-03} & 589.715.10 & 2.602.95 & 558.945.01 & 112.688.17 & 497.55 & 112.190.62 & 67.135.63 \\ \hline \textbf{Catawba.} & \textbf{December-02} & 3.641.436.84 & 16.073.01 & 3.625.363.33 & 0.99 & 3.556.460.60 & 4.141.701.93 & 18.278.01 & 4.123.423.92 & 7.719.884.25 \\ \hline \textbf{Charvam.} & \textbf{December-02} & 3.641.376.84 & 15.879.57 & 13.256.2476.1 & 0.2 & 1.355.445.28 & 755.758.72 & 3.33.26 & 752.466.66 & 2.107.871.34 \\ \hline \textbf{Charvam.} & \textbf{December-02} & 3.634.706 & 2.772.12 & 625.278.64 & 0.98 & 644.040.83 & 649.486.89 & 2.864.81 & 646.622.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.662.08 & 1.260.652.0 & 2.242.745.28 & 157.487.79 & 66.642.1 & 3.933.785.93 & 0.070.878.44 & 0.98 & 643.652 & 52.102.96 & 1.11.365 & 22.09.83 & 1.635.85.99.80 & 0.357.857 & 0.357.858 & 0.96.85 & 0.98 & 3.066.67.08.85.171 & 3.126.84.28 & 0.075.733.128 & 14.455.899.88 & 0.074.12.975.11.08 & 2.442.915.67 & 1.497.476.46 & 6.60.61.00 & 7.748.736.66 & 7.088.851.171 & 3.126.84.88 & 800.412.02 & 7.275.90.35 & 1.452.99.50 & 0.99.50 & 1.457.87 & 30.376.54 & 7.657.857.858 & 1.07 & 1.278.88.831.17 & 1.288.831.171 & 1.288.831.171 & 1.288.831.171 & 3.288.831.171 & 3.288.831.171 & 3.2$,	,		,	,	· ·	,	/ /
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	Caldwell		, ,	<i>,</i>	· · ·		· · ·	/ /	· ·	, ,	, ,
	Camden		/ /	<i>,</i>	· · ·		, ,		· ·	, ,	286.005.02
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$			1,504,796.63	6,641.93	,	1.14	,	,	8,967.36	2,018,103.50	3,729,037.41
	Caswell		589,713.10	2,602.95	587,110.15	0.95	558,945.01	112,688.17	497.55	112,190.62	671,135.63
$ \begin{array}{c} \begin{tabuskyptwissingle} \label{eq:tabuskyptwissingle} \begin{tabuskyptwissingle} \begin{tabular}{lllllllllllllllllllllllllllllllllll$	Catawba	•	<i>,</i>	<i>,</i>	,		,	· · · · ·		· · ·	7,719,884.52
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Chatham		1,332,111.18	5,879.57	1,326,231.61	1.02	1,355,445.28	755,758.72	3,332.66	752,426.06	2,107,871.34
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Cherokee	January-03	628,050.76	2,772.12		0.98	614,040.83	649,486.89	2,864.81	646,622.08	1,260,662.91
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Chowan	December-02	357,028.07	1,575.88	355,452.19	1.09	388,163.56	252,102.96	1,113.65	250,989.31	639,152.87
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	Clay	July-03	232,542.91	1,026.40	231,516.51	0.96	222,725.28	157,487.79	695.47	156,792.32	379,517.60
$ \begin{array}{c craven$	Cleveland	December-02	2,424,584.51	10,701.84	2,413,882.67	1.01	2,442,915.67	1,497,476.46	6,606.20	1,490,870.26	3,933,785.93
$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$	Columbus	December-02	1,357,165.66	5,990.50	1,351,175.16	0.81	1,097,191.36	728,214.27	3,211.02	725,003.25	1,822,194.61
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Craven	January-03	2,302,647.23	10,163.50	2,292,483.73	1.04	2,388,831.17	1,938,217.93	8,544.86	1,929,673.07	4,318,504.24
DareDecember-02825,912.823,645.24822,267.581.491,226,845.942,812,922.7012,513.832,800,408.874,027,254.81DavidsonDecember-023,774,737.9516,661.103,758,076.850.983,690,534.922,179,491.269,615.062,169,876.205,860,411.12DavieDecember-02924,361.684,079.94920,281.740.93857,727.92467,404.712,062.05465,342.661,323,070.58DuplinDecember-021,261,992.495,570.291,256,422.201.021,284,098.04614,533.492,710.32611,823.171,895,921.21DurhamDecember-021,346,484.825,943.491,340,541.331.021,370,070.04784,620.773,464.72781,156.052,151,226.09ForsythDecember-027,890,706.8434,828.267,855,878.580.967,557,571.459,450,018.9341,689.029,408,329.9116,965,901.36GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,510.272,716.19612,394.081,852,128.30GastonDecember-02269,061.811,187.61267,874.200.95255,023.6156,876.80251.2556,625.55311,649.16GrahamDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-021,301,706.965,745.401,295,961.561.0	Cumberland	December-02	7,649,217.76	33,762.54	7,615,455.22	0.98	7,478,586.60	7,088,581.71	31,268.43	7,057,313.28	14,535,899.88
DavidsonDecember-023,774,737.9516,661.103,758,076.850.983,690,534.922,179,491.269,615.062,169,876.205,860,411.12DavieDecember-02924,361.684,079.94920,281.740.93857,727.92467,404.712,062.05465,342.661,323,070.58DuplinDecember-021,261,992.495,570.291,256,422.201.021,284,098.04614,533.492,710.32611,823.171,895,921.21DurhamDecember-025,863,668.8425,881.155,837,787.691.146,666,914.298,342,786.4836,785.648,306,000.8414,972,915.13EdgecombeDecember-021,346,484.825,943.491,340,541.331.021,370,070.04784,620.773,464.72781,156.052,151,226.09ForsythDecember-027,890,706.8434,828.267,855,878.580.967,557,571.459,450,018.9341,689.029,408,329.9116,965,901.36FranklinJanuary-031,2281,064.755,654.201,275,410.550.971,239,734.22615,110.272,710.19612,394.081.852,128.30GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,540.493,510,785.358,397,433.89GatesDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-02 <t< td=""><td>Currituck</td><td>January-03</td><td>509,856.18</td><td>2,250.23</td><td>507,605.95</td><td>0.94</td><td>478,178.84</td><td>803,996.70</td><td>3,584.68</td><td>800,412.02</td><td>1,278,590.86</td></t<>	Currituck	January-03	509,856.18	2,250.23	507,605.95	0.94	478,178.84	803,996.70	3,584.68	800,412.02	1,278,590.86
DavieDecember-02924,361.684,079.94920,281.740.93857,727.92467,404.712,062.05465,342.661,323,070.58DuplinDecember-021,261,992.495,570.291,256,422.201.021,284,098.04614,533.492,710.32611,823.171,895,921.21DurhamDecember-025,863,668.8425,881.155,837,787.691.146,666,914.298,342,786.4836,785.648,306,000.8414,972,915.13EdgecombeDecember-021,346,484.825,943.491,340,541.331.021,370,070.04784,620.773,464.72781,156.052,151,226.09ForsythDecember-027,890,706.8434,828.267,855,878.580.967,557,571.459,450,018.9341,689.029,408,329.9116,965,901.36FranklinJanuary-031,281,064.755,654.201,275,410.550.971,239,734.22615,110.272,716.19612,334.081,852,128.30GastonDecember-02269,061.811,187.61267,874.200.95255,023.6156,876.80251.2556,625.55311,649.16GrahamDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GrahamDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordDecember-02493,341.332,177.46 <td>Dare</td> <td>December-02</td> <td>825,912.82</td> <td>3,645.24</td> <td>822,267.58</td> <td>1.49</td> <td>1,226,845.94</td> <td>2,812,922.70</td> <td>12,513.83</td> <td>2,800,408.87</td> <td>4,027,254.81</td>	Dare	December-02	825,912.82	3,645.24	822,267.58	1.49	1,226,845.94	2,812,922.70	12,513.83	2,800,408.87	4,027,254.81
DuplinDecember-021,261,992.495,570.291,256,422.201.021,284,098.04614,533.492,710.32611,823.171,895,921.21DurhamDecember-025,863,668.8425,881.155,837,787.691.146,666,914.298,342,786.4836,785.648,306,000.8414,972,915.13EdgecombeDecember-021,346,484.825,943.491,340,541.331.021,370,070.04784,620.773,464.72781,156.052,151,226.09ForsythDecember-027,890,706.8434,828.267,855,878.580.967,557,571.459,450,018.9341,689.029,408,329.9116,965,901.36FranklinJanuary-031,281,064.755,654.201,275,410.550.971,239,734.22615,110.272,716.19612,394.081,852,128.30GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,540.493,510,785.358,397,433.89GatesDecember-021,301,706.965,745.401,99,962.320.98195,504.31107,808.30476.94107,331.36302,835.67GranhamDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-021,301,706.965,745.401,925,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-021,301,706.965,745.401,925,961.561	Davidson	December-02	3,774,737.95	16,661.10	3,758,076.85	0.98	3,690,534.92	2,179,491.26	9,615.06	2,169,876.20	5,860,411.12
DurhamDecember-025,863,668.8425,881.155,837,787.691.146,666,914.298,342,786.4836,785.648,306,000.8414,972,915.13EdgecombeDecember-021,346,484.825,943.491,340,541.331.021,370,070.04784,620.773,464.72781,156.052,151,226.09ForsythDecember-027,890,706.8434,828.267,855,878.580.967,557,571.459,450,018.9341,689.029,408,329.9116,965,901.36FranklinJanuary-031,281,064.755,654.201,275,410.550.971,239,734.22615,110.272,716.19612,394.081,852,128.30GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,540.493,510,785.358,397,433.89GatesDecember-02199,964.94882.62199,082.320.98195,504.31107,808.30476.94107,331.36302,835.67GranwilleDecember-02493,341.332,177.46491,163.870.95467,601.54138,738.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-021,	Davie	December-02	924,361.68	4,079.94	920,281.74	0.93	857,727.92	467,404.71	2,062.05	465,342.66	1,323,070.58
EdgecombeDecember-021,346,484.825,943.491,340,541.331.021,370,070.04784,620.773,464.72781,156.052,151,226.09ForsythDecember-027,890,706.8434,828.267,855,878.580.967,557,571.459,450,018.9341,689.029,408,329.9116,965,901.36FranklinJanuary-031,281,064.755,654.201,275,410.550.971,239,734.22615,110.272,716.19612,394.081,852,128.30GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,540.493,510,785.358,397,433.89GatesDecember-02269,061.811,187.61267,874.200.95255,023.6156,876.80251.2556,625.55311,649.16GrahamDecember-02199,964.94882.62199,082.320.98195,504.31107,808.30476.94107,331.36302,835.67GranvilleDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-021,386,190.34	Duplin	December-02	1,261,992.49	5,570.29	1,256,422.20	1.02	1,284,098.04	614,533.49	2,710.32	611,823.17	1,895,921.21
ForsythDecember-027,899,706.8434,828.267,855,878.580.967,557,571.459,450,018.9341,689.029,408,329.9116,965,901.36FranklinJanuary-031,281,064.755,654.201,275,410.550.971,239,734.22615,110.272,716.19612,394.081,852,128.30GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,540.493,510,785.358,397,433.89GatesDecember-02269,061.811,187.61267,874.200.95255,023.6156,876.80251.2556,625.55311,649.16GrahamDecember-02199,964.94882.62199,082.320.98195,504.31107,808.30476.94107,331.36302,835.67GranvilleDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-022,427,507.70 <td>Durham</td> <td>December-02</td> <td>5,863,668.84</td> <td>25,881.15</td> <td>5,837,787.69</td> <td>1.14</td> <td>6,666,914.29</td> <td>8,342,786.48</td> <td>36,785.64</td> <td>8,306,000.84</td> <td>14,972,915.13</td>	Durham	December-02	5,863,668.84	25,881.15	5,837,787.69	1.14	6,666,914.29	8,342,786.48	36,785.64	8,306,000.84	14,972,915.13
FranklinJanuary-031,281,064.755,654.201,275,410.550.971,239,734.22615,110.272,716.19612,394.081,852,128.30GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,540.493,510,785.358,397,433.89GatesDecember-02269,061.811,187.61267,874.200.95255,023.6156,876.80251.2556,625.55311,649.16GrahamDecember-02199,964.94882.62199,082.320.98195,504.31107,808.30476.94107,331.36302,835.67GranvilleDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35	Edgecombe	December-02	1,346,484.82	5,943.49	1,340,541.33	1.02	1,370,070.04	784,620.77	3,464.72	781,156.05	2,151,226.09
GastonDecember-024,755,991.1520,992.744,734,998.411.034,886,648.543,526,325.8415,540.493,510,785.358,397,433.89GatesDecember-02269,061.811,187.61267,874.200.95255,023.6156,876.80251.2556,625.55311,649.16GrahamDecember-02199,964.94882.62199,082.320.98195,504.31107,808.30476.94107,331.36302,835.67GranvilleDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35	Forsyth	December-02	7,890,706.84	34,828.26	7,855,878.58	0.96	7,557,571.45	9,450,018.93	41,689.02	9,408,329.91	16,965,901.36
GatesDecember-02269,061.811,187.61267,874.200.95255,023.6156,876.80251.2556,625.55311,649.16GrahamDecember-02199,964.94882.62199,082.320.98195,504.31107,808.30476.94107,331.36302,835.67GranvilleDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35	Franklin		1,281,064.75	5,654.20	1,275,410.55		1,239,734.22	615,110.27	2,716.19	612,394.08	, ,
GrahamDecember-02199,964.94882.62199,082.320.98195,504.31107,808.30476.94107,331.36302,835.67GranvilleDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35	Gaston		4,755,991.15	/	· · ·		/ /	3,526,325.84	· ·	3,510,785.35	8,397,433.89
GranvilleDecember-021,301,706.965,745.401,295,961.561.031,337,468.04610,710.752,696.48608,014.271,945,482.31GreeneDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35			· · · · ·	· · · · ·	,		,	56,876.80		,	311,649.16
GreeneDecember-02493,341.332,177.46491,163.870.95467,601.54138,733.83612.97138,120.86605,722.40GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35	Graham	December-02	199,964.94	882.62	199,082.32	0.98	195,504.31	107,808.30	476.94	107,331.36	302,835.67
GuilfordJanuary-0310,714,821.5047,293.7910,667,527.710.9410,049,104.6613,910,648.4861,395.6913,849,252.7923,898,357.45HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35	Granville	December-02	1,301,706.96	5,745.40	1,295,961.56	1.03	1,337,468.04	610,710.75	2,696.48	608,014.27	1,945,482.31
HalifaxDecember-021,414,543.496,243.751,408,299.741.011,425,238.03910,100.514,014.69906,085.822,331,323.85HarnettDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35		December-02	493,341.33	2,177.46	491,163.87	0.95	467,601.54	138,733.83	612.97	138,120.86	605,722.40
HarnettDecember-022,427,507.7010,714.422,416,793.280.992,397,525.521,172,943.245,175.271,167,767.973,565,293.49HaywoodDecember-021,386,190.346,118.361,380,071.981.021,410,471.581,305,006.575,766.801,299,239.772,709,711.35	Guilford	January-03	10,714,821.50	/	· · ·	0.94	, ,	13,910,648.48	· ·	, ,	23,898,357.45
Haywood December-02 1,386,190.34 6,118.36 1,380,071.98 1.02 1,410,471.58 1,305,006.57 5,766.80 1,299,239.77 2,709,711.35			· · ·	<i>,</i>	, ,		, ,	910,100.51	· · · · · · · · · · · · · · · · · · ·	· · ·	
	Harnett			/				/ /	<i>,</i>	/ /	/ /
Henderson July-03 2,345,821.94 10,353.90 2,335,468.04 1.02 2,433,622.04 2,193,236.90 9,681.19 2.183,555.71 4.617.177.75	Haywood	December-02		<i>,</i>				· · ·	· · · · · · · · · · · · · · · · · · ·	, ,	2,709,711.35
	Henderson	July-03	2,345,821.94	10,353.90	2,335,468.04	1.02	2,433,622.04	2,193,236.90	9,681.19	2,183,555.71	4,617,177.75

TABLE 59. ARTICLE 44 THIRD ONE-HALF CENT LOCAL SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE SHARES BY COUNTY FOR FISCAL YEAR 2004-2005

Per capita basis Point -of -sale basis Total Adjusted distributable Tax Cost Tax Cost Tax allocation of Net Adjustnet allocation of Net proceeds effective per capita collection proceeds ment proceeds point -of -sale collection proceeds as adjusted County first day of [\$] [\$1 [\$] factor [\$] [\$1 [\$] [\$] [\$1 2,607.98 Hertford..... December-02 590,847.75 588,239.77 595,314.81 419,680.39 1,851.94 417,828.45 1,013,143.26 1.01 Hoke..... December-02 917,330.01 4,048.77 913,281.24 0.97 887,734.56 258,603.35 1,142.34 257,461.01 1,145,195.57 Hyde..... December-02 142.507.31 629.05 141,878.26 0.98 139.328.34 114.881.41 510.96 114.370.45 253,698,79 3,306,790.57 14,595.18 3,292,195.39 0.99 3,265,948.61 4,070,883.20 17,961.58 4,052,921.62 7,318,870.23 Iredell..... December-02 Jackson..... December-02 867,909.87 3,830.67 864,079.20 1.05 909,035.17 809,959.64 3,581.99 806,377.65 1,715,412.82 Johnston..... Julv-03 3.380.271.03 14.919.35 3.365.351.68 1.00 3.372.175.21 2.757.231.12 12.157.77 2.745.073.35 6.117.248.56 Jones..... December-02 253,335.67 1,118.22 252,217.45 0.90 227,507.09 67,997.64 299.61 67,698.03 295,205.12 1.237.971.71 1,232,507.42 1.185.706.03 Lee..... January-03 5.464.29 0.96 1,264,336.40 5.576.59 1.258.759.81 2.444.465.84 Lenoir..... December-02 1,465,280.79 6,467.73 1,458,813.06 0.88 1,286,713.22 1,155,054.34 5,100.35 1,149,953.99 2,436,667.21 1.673.694.37 7,387.35 1.666.307.02 1.135.345.79 1.130.336.99 2.750.033.33 Lincoln..... December-02 0.97 1.619.696.34 5.008.80 Macon..... July-03 779,039.03 3,438.51 775,600.52 0.98 761,661.08 993,822.29 4,393.12 989,429.17 1,751,090.25 Madison..... January-03 496.365.10 2,190.89 494,174.21 0.96 475.409.20 155.584.86 687.84 154,897.02 630,306.22 620.109.03 637,144.76 404.485.87 402,700.59 1.039.845.35 Martin..... December-02 2.737.15 617,371.88 1.03 1.785.28 December-02 1,070,781.67 4,726.32 1,066,055.35 1.09 613,283.01 2,705.59 McDowell..... 1,164,161.80 610,577.42 1,774,739.22 Mecklenburg..... January-03 18.614.915.77 82.160.84 18.532.754.93 0.89 16.531.728.32 30.091.944.83 132.806.57 29.959.138.26 46.490.866.58 318,356.58 Mitchell.. December-02 395,955.56 1,747.72 394,207.84 0.95 375,296.71 1,405.47 316,951.11 692,247.82 Montgomerv.. December-02 679.407.02 2.998.83 676.408.19 0.97 657.487.37 324,797.94 1.431.92 323.366.02 980.853.39 July-03 1,942,975.27 8,575.94 1,934,399.33 1.11 2,151,105.32 1,919,225.20 8,478.12 1,910,747.08 4,061,852.40 Moore..... 2,227,239.02 9.830.74 2,217,408.28 0.93 2,066,685.53 2,191,954.09 2,182,288.38 4,248,973.91 Nash..... December-02 9,665.71 4,195,964.44 18,519.92 4,177,444.52 1.07 4,478,335.67 7,070,748.53 31,201.54 7,039,546.99 11,517,882.66 New Hanover... July-03 Northampton December-02 541,877.74 2,391.80 539,485.94 1.00 540,579.75 130,101.10 573.82 129,527.28 670,107.03 January-03 3,891,896.41 3,874,719.00 1.04 4,037,564.12 3,215,807.03 14,186.08 3,201,620.95 7,239,185.07 Onslow..... 17,177.41 December-02 3,002,689.78 13,253.33 2,989,436.45 1.15 3,443,913.08 2,294,391.07 10,099.63 2,284,291.44 5,728,204.52 Orange..... Pamlico..... Julv-03 323.071.78 1.426.03 321.645.75 0.99 319.081.41 133.607.03 590.59 133.016.44 452.097.85 904,327.82 900.336.33 939.360.04 935,223.30 1,837,385.12 Pasquotank..... December-02 3.991.49 1.00 902,161.82 4,136.74 Pender..... 1,085,127.86 1,080,338.35 1.071.725.43 562,997.51 1,632,229.35 December-02 4.789.51 0.99 2,493.59 560,503.92 Perquimans..... December-02 290,939.59 1,284.16 289,655.43 1.06 307,622.04 100.394.74 443.52 99,951.22 407,573.26 Person..... December-02 918.886.65 4.055.84 914.830.81 1.00 916.685.63 594,705.34 2.623.36 592.081.98 1.508.767.61 Pitt..... December-02 3.453.400.86 15,242.77 3,438,158.09 1.07 3,685,800.09 3,488,673.81 15,387.32 3,473,286.49 7,159,086.58 Polk..... December-02 469,722.33 2,073.30 467,649.03 1.00 468,597.19 218,040.15 962.46 217,077.69 685,674.88 Randolph..... December-02 3.353.188.00 14.800.42 3.338.387.58 0.99 3.311.772.38 1.974.864.28 8.710.64 1.966.153.64 5,277,926.02 1,156,364.13 1,151,259.98 1.09 1,257,207.55 688,824.40 1,942,983.85 Richmond..... December-02 5,104.15 3,048.10 685,776.30 3.106.930.44 Robeson..... December-02 3.120.704.90 13.774.46 1.04 3.237.507.02 1.788.900.25 7.892.26 1.781.007.99 5.018.515.01 July-03 2,298,203.30 10,144.13 2,288,059.17 1.01 2,315,578.79 1,296,136.20 5,715.88 1,290,420.32 3,605,999.11 Rockingham.... December-02 3,309,465.49 3,294,857.83 0.92 3,037,949.56 2,152,813.51 Rowan..... 14,607.66 9.500.69 2,143,312.82 5,181,262.38 January-03 Rutherford..... 1,576,838.62 6.960.01 1,569,878.61 0.98 1,541,663.96 994,725.60 4.388.31 990.337.29 2,532,001.25 December-02 1,545,715.64 6,822.55 1,538,893.09 0.96 1,480,457.54 816,974.15 3,604.32 813,369.83 2,293,827.37 Sampson..... 883,351.56 3,899.11 879,452.45 0.98 636,028.53 2,803.75 633,224.78 1,496,871.25 Scotland...... December-02 863,646.47 July-03 Stanly..... 1,468,135.56 6,480.21 1,461,655.35 0.99 1,450,002.31 1,045,352.84 4,610.59 1,040,742.25 2,490,744.56 December-02 1.133.225.33 5.001.91 1,128,223.42 1.01 1.141.793.14 372,769.83 1.645.58 1,512,917.39 Stokes..... 371,124.25 Surry..... December-02 1,789,667.36 7,899.47 1,781,767.89 1.05 1,874,468.82 1,519,281.90 6,702.91 1,512,578.99 3,387,047.81 Swain..... January-03 331.821.22 1.464.62 330.356.60 1.02 337.633.54 172.460.18 764.42 171.695.76 509.329.30 732,480.34 3,233.09 729,247.25 803,650.52 677,026.90 2,990.73 Transvlvania.... December-02 1.10 674,036.17 1,477,686.69 43,566.72 Tvrrell..... December-02 104.933.11 463.15 104.469.96 0.99 103,637.10 192.61 43,374.11 147,011.21

Union.....

December-02

3,584,218.79

15,819.04

3,568,399.75

1.01

3,611,319.14

2,911,964.42

12,844.73

2,899,119.69

6.510.438.83

TABLE 59. - Continued

			Per capit	a basis		Po	Total			
			Cost	Cost		Adjusted	Tax	Cost		distributable
	Tax	allocation	of	Net	Adjust-	net	allocation	of	Net	proceeds
	effective	per capita	collection	proceeds	ment	proceeds	point -of -sale	collection	proceeds	as adjusted
County	first day of	[\$]	[\$]	[\$]	factor	[\$]	[\$]	[\$]	[\$]	[\$]
Vance	December-02	1,091,651.60	4,818.60	1,086,833.00	1.04	1,132,509.85	837,378.85	3,692.80	833,686.05	1,966,195.90
Wake	December-02	17,344,306.25	76,551.43	17,267,754.82	0.96	16,612,056.51	23,937,669.87	105,695.66	23,831,974.21	40,444,030.72
Warren	December-02	498,464.94	2,200.17	496,264.77	0.97	482,383.00	133,490.87	589.36	132,901.51	615,284.51
Washington	December-02	335,151.91	1,479.39	333,672.52	1.04	347,695.93	168,809.56	746.88	168,062.68	515,758.61
Watauga	December-02	1,063,681.74	4,695.03	1,058,986.71	1.06	1,124,672.99	1,629,276.38	7,202.33	1,622,074.05	2,746,747.04
Wayne	December-02	2,833,617.38	12,507.33	2,821,110.05	0.96	2,713,985.46	2,150,288.64	9,484.69	2,140,803.95	4,854,789.41
Wilkes	December-02	1,662,898.30	7,339.85	1,655,558.45	1.02	1,692,026.27	1,227,687.01	5,412.12	1,222,274.89	2,914,301.16
Wilson	December-02	1,880,426.01	8,299.99	1,872,126.02	0.98	1,838,479.28	1,707,970.82	7,534.52	1,700,436.30	3,538,915.58
Yadkin	December-02	915,755.42	4,042.12	911,713.30	1.00	913,561.79	398,194.45	1,757.94	396,436.51	1,309,998.30
Yancey	December-02	445,725.07	1,967.40	443,757.67	1.01	449,094.97	239,360.50	1,058.70	238,301.80	687,396.77
Totals		209,068,782.78	922,789.61	208,145,993.17	-	208,145,993.17	209,082,307.58	922,849.51	208,159,458.07	416,305,451.24

TABLE 59. - Continued

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 January 1, 2003, with the remaining 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 tax, unlike Articles 39, 40, and 42, does not apply to food purchased for home consumption.

Article 44 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 Adjusted net proceeds 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 2004-05 due to the lag in the collection/distribution cycle.

TABLE 60. TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX

(Reflects amounts allocated to local governments;	includes allocated amounts retained by	v the State due to budgetary shortfall
(Reflects amounts anotated to focal governments,	includes anotated amounts retained b	y the State due to Budgetary shorthan

				lects amounts amocat	eu to local govern	iocateu amounts							
			County l	evies									
		License,			Scrap tire,							District	
		local land			white goods,			License,		Utility,		and	
		transfer,			intangibles,			occupancy,		intangibles,		township	
	General	occupancy,	Excise stamp		and		General	and		and		(general	
	property	and	tax on	Sales	beverage	Total	property	"meals"	Sales	beverage	Total	property	
Fiscal	tax	"meals" taxes*	conveyances*	taxes	taxes	county	tax	taxes	taxes	taxes	municipal	tax only)	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
1990-1991	1,660,134,729	8,466,967	15,966,782	624,796,750 a	76,917,853	2,386,283,081	687,891,579	32,419,157	271,729,301 a	163,154,166 b	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 c,d	2,550,283,809	741,670,548	35,656,433	269,173,760	162,299,196 c,d	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 c,e	2,707,413,857	750,523,254	40,740,049	282,279,005	161,803,333 c,e	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 с	2,977,494,731	780,346,043	43,674,739	300,347,699	161,244,291 с	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 c	3,295,514,202	848,314,079	50,084,399	325,767,425	160,226,082 с	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 f	3,385,757,673	883,712,276	58,924,838	356,085,553	150,284,675 f	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 g	5,047,357,169	1,415,585,819	96,543,955	485,077,618	204,408,373 g	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
2003-2004	4,079,664,638	151,820,703	41,595,069	1,518,120,637 h	20,819,367	5,812,020,414	1,541,567,914	108,773,951	631,533,355 h	223,756,410	2,505,631,630	243,813,926	8,561,465,970
2004-2005	4,326,784,544	162,610,179	46,120,495	1,612,307,051 h	22,239,587	6,170,061,856	1,663,373,556	115,634,026	664,024,290 h	231,410,684	2,674,442,556	251,819,611	9,096,324,023
Dotail may no													

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, whil other levies represent the local governments' statutory shares of taxes levied and administered by the State. Amounts of State aid (reimbursements paid to local governments for lost revenue) are not included

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, 2003 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

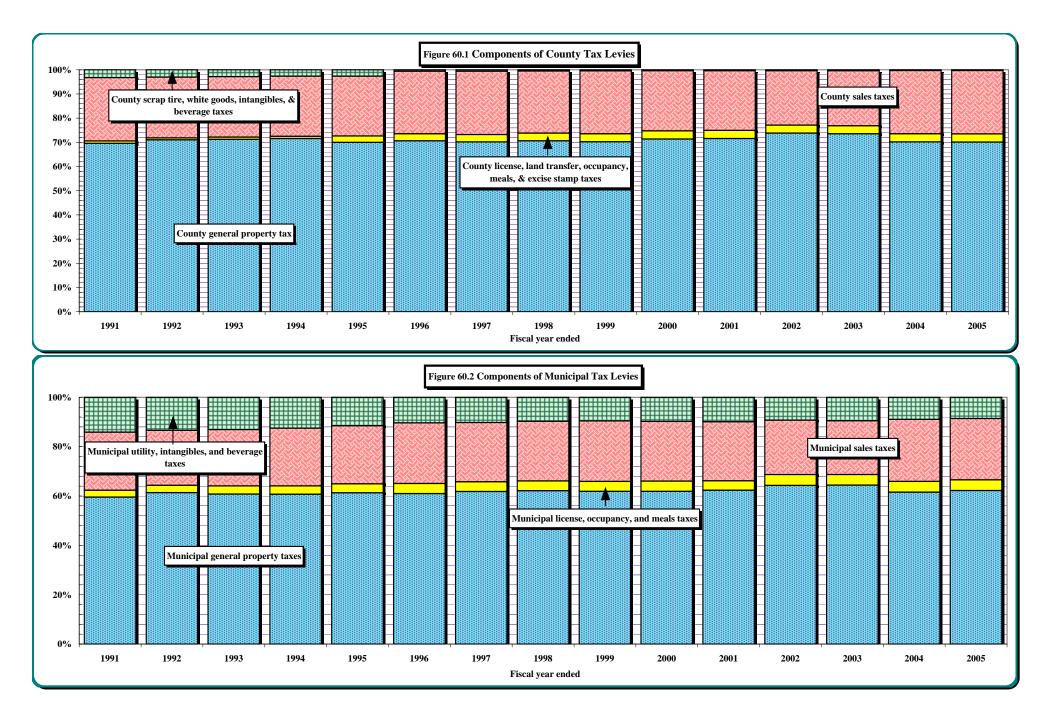
- d Amounts shown for 1991-92 are before a total reduction of \$6.6 million transferred to the Clean Water Revolving Loan and Grant Fund: the county share of beer and wine excise taxes was reduced by \$666,790, and the municipal share of beer and wine excise taxes was reduced by \$933,210; additionally,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

h Amount shown excludes a "hold harmless distribution": 2003-04 counties, \$20,730,041; municipalities, \$18,102,442

2004-05 counties, \$14,855,944; municipalities, \$14,157,460



		County re		OCHE GOVERIA		Municipal r				
		County re	venues				evenues			
						Shares				
			G (1) 1			of State	a			
			State aid			administered	State aid	Total	District	
		Shares	(reimburse-			taxes	(reimburse-	(includes	& township	
	Locally	of State	ments		Locally	(includes	ments	Powell	(general	
	levied	administered	for lost		levied	Powell Bill	for lost	Bill	property tax	
Fiscal	taxes	taxes	revenue)	Total	taxes	allocations)	revenue)	allocations)	only)	Total
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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
2003-2004	5,791,201,047	20,819,367	20,730,041	5,832,750,455	2,281,875,220	344,482,451	18,102,442	2,644,460,113	243,813,926	8,721,024,494
2004-2005	6,147,822,269	22,239,587	14,855,944	6,184,917,800	2,443,031,872	366,716,223	14,157,460	2,823,905,554	251,819,611	9,260,642,965

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, meals taxes, excise stamp tax on conveyances, and sales and use taxes. Municipal: general property tax, license, occupancy, meals taxes, and sales and use taxes.

Shares of State administered taxes include:

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

Repeal of local reimbursements and revenue replacement option

The 2001 General Assembly repealed local reimbursements effective July 1, 2003; the 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, G.S.105-521 (scheduled to sunset in 2012). Beginning with 2003-04, amounts shown for State aid (reimbursements for lost revenue) are the county and municipal receipts of the hold harmless distribution.

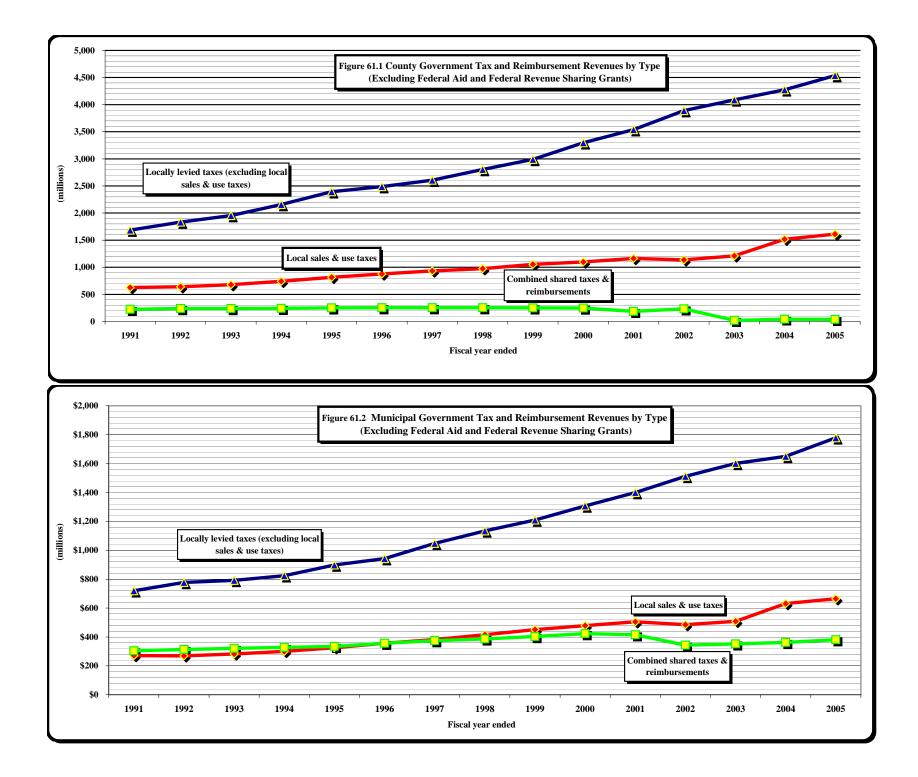


TABLE 62. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

		Co	unty shares					Municipal sha	res			
				Beer			Beer					Combined
		White	Scrap	and			and		Tele-			county/
		goods	tire	wine	Total		wine		com-		Total	municipal
	Intangibles	disposal	disposal	excise	county	Intangibles	excise	Utility	munications	Gasoline	municipal	shares of
Fiscal	tax a	tax	tax	taxes	shares	tax a	taxes	franchise tax	tax	tax	shares	state levies
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	- 1	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	- 1	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	- 1	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	- 1	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
2003-2004	-	2,379,120	7,749,884	10,690,363	20,819,367	-	17,784,710	153,049,253	52,922,447	120,726,041	344,482,451	365,301,817
2004-2005	-	3,023,674	8,140,943	11,074,970	22,239,587	-	18,703,575	156,416,273	56,290,836	135,305,539	366,716,223	388,955,810

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 63.
- 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 63. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

				IADI	E 05. STATE A		JUNTILS AND	MUNICII ALI	IIES DI III	L			
			County reimb	oursements					Municipal rei	mbursements			Annual
				Sales taxes	Transitional					Sales taxes	Transitional		combined
	Exemption			lost due to	local	Total	Exemption			lost due to	local	Total	county/
	of	Homestead	Repeal	exemption of	government	county	of	Homestead	Repeal	exemption of	government	municipal	municipal
	inventories	exemption	of	purchases	hold harmless	reimburse-	inventories	exemption	of	purchases	hold harmless	reimburse-	reimburse-
	from property	for elderly	intangibles	made with	distribution	ments/	from property	for elderly	intangibles	made with	distribution	ments/	ments/
Fiscal	tax base	disabled	tax	food stamps	payment	distributions	tax base	disabled	tax	food stamps	payment	distributions	distributions
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
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	- 1	-	-	-	-	-	-	-	-	-	-	- 1	-
2003-2004		-	-	-	20,730,041	20,730,041	-	-	-	-	18,102,442	18,102,442	38,832,483
2004-2005		-	-	-	14,855,944	14,855,944	-	-	-	-	14,157,460	14,157,460	29,013,405
D (D													

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.

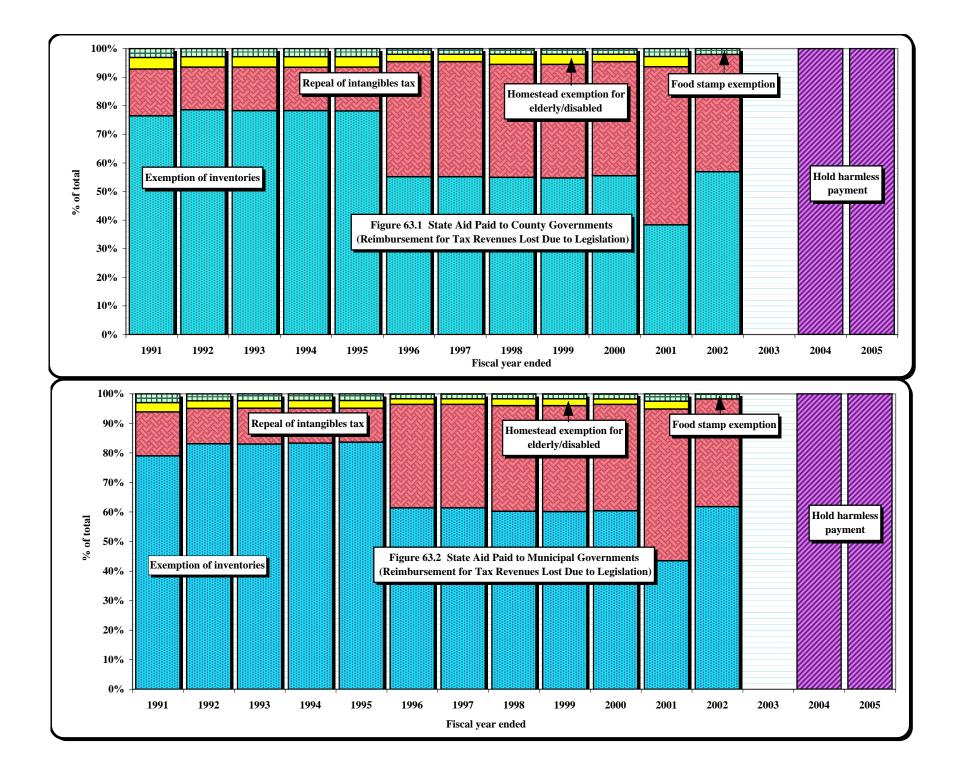
Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995.

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.

Repeal of local reimbursements and revenue replacement option

The 2001 General Assembly repealed local reimbursements effective <u>July 1, 2003</u>; the 2002 General Assembly advanced the date of the scheduled repeal to <u>July 1, 2002</u>. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional 1/2% local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution, G.S.105-521 (scheduled to sunset in 2012). The statute stipulates that the hold harmless distribution funds be drawn from sales and use taxes collected pursuant to Article 5, Chapter 105.



		License,		Excise			County share		County share	
		land transfer,		stamp	Scrap	White	of		of	
	County-wide	and		tax	tire	goods	local	Hold	state	
	property	"meals"	Occupancy	on	disposal	disposal	government	harmless	beer and wine	
	tax	taxes 1	taxes 1	conveyances 1	tax	tax	sales taxes	distribution	excise taxes	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
lamance	49,432,933	262,951	472,013	453,191	132,202	54,151	22,496,800	52,132	233,674	73,590,04
lexander	9,457,541	107,742	-	62,428	33,415	13,688	6,403,685	-	-	16,078,49
lleghany	6,181,957	3,775	25,623	51,204	10,482	4,293	2,087,616	-	39,342	8,404,2
nson	10,412,759	31,504	25,255	57,307	24,496	7,647	3,456,734	179,893	-	14,195,5
she	11,312,983	10,745	110,778	130,229	24,243	9,932	5,292,951	-	-	16,891,80
very	13,002,867	8,450	-	199,243	17,511	7,173	4,465,392	-	-	17,700,63
eaufort	21,229,394	-	-	129,248	44,234	13,805	9,108,918	-	140,309	30,665,9
ertie	7,678,094	19,040	-	29,482	19,214	-	2,778,844	-	65,686	10,590,3
laden	14,929,230	50,776	-	55,354	31,764	13,011	5,785,656	-	-	20,865,7
Brunswick	72,567,086	240,306	832,935	1,617,667	78,668	32,238	18,649,728	-	220,257	94,238,88
uncombe	106,405,688	1,194,376	4,901,326	1,274,373	205,428	84,152	51,029,247 a	-	543,229	165,637,8
urke	29,083,259	285,371	139,864	175,175	86,249	26,926	14,519,405	-	-	44,316,2
abarrus	74,302,252	420,452	927,573	861,740	138,309	56,670	27,748,952	-	-	104,455,9
aldwell	25,173,612	348,653	74,231	228,764	75,800	31,047	11,662,644	230,645	-	37,825,3
amden	3,705,368	557,807	-	47,812	7,481	2,325	1,528,686	-	34,720	5,884,2
arteret	33,155,274	266,965	3,549,637	687,552	58,622	24,014	14,195,629	-	155,208	52,092,9
aswell	7,592,114	25,188	-	32,775	23,004	7,179	3,587,602	-	94,745	11,362,6
atawba	61,763,911	633,979	-	540,772	142,061	44,335	28,766,254	-	345,733	92,237,0
hatham	32,317,304	115,825	78,792	339,707	51,795	21,221	9,656,146	-	192,296	42,773,0
herokee	11,881,204	17,745	126,509	158,526	24,468	10,023	6,095,647	-	-	18,314,1
howan	5,942,085	478,707	74,512	87,632	13,917	5,701	2,982,643	-	41,271	9,626,4
lay	4,747,192	22,965	15,269	88,287	9,048	3,707	2,059,406	-	-	6,945,8
leveland	33,533,934	302,237	252,384	186,005	94,537	38,724	18,608,131	-	-	53,015,9
olumbus	19,722,420	79,641	74,692	65,163	52,992	21,704	8,089,264	270,457	-	28,376,3
raven	32,248,973	207,759	938,309	379,498	89,702	36,746	17,158,000	-	163,627	51,222,6
umberland	126,990,495	5,052,909	2,320,556	999,861	298,077	122,103	53,222,586	-	686,819	189,693,4
urrituck	17,611,353	6,961,354	4,357,730	616,403	19,740	8,091	6,875,024	-	91,173	36,540,8
are	32,626,409	14,229,768	12,657,342	1,125,333	32,041	13,130	16,071,699	-	73,153	76,828,8
avidson	51,566,322	-	-	408,633	147,073	60,247	24,722,567	-	-	76,904,8
avie	18,192,525	141,360	37,763	183,861	35,988	14,743	6,151,324	1,484,224	-	26,241,'
uplin	20,720,946	49,412	88,974	93,017	49,203	20,154	8,484,571	-	-	29,506,2
urham	162,661,696	1,000,576	6,321,747	1,524,536	228,344	93,543	40,721,964	1,684,684	142,026	214,379,
dgecombe	22,941,267	92,914	-	80,658	52,658	21,563	7,687,840	291,920	99,167	31,267,9
orsyth	179,259,421	1,245,186	3,248,632	1,535,086	307,377	-	62,956,461	2,467,664	292,214	251,312,
ranklin	25,743,992	119,752	-	185,471	49,769	20,393	9,463,715	-	195,100	35,778,

					TABLE 64Con	tinued				
		License,		Excise			County share		County share	
		land transfer,		stamp	Scrap	White	of		of	
	County-wide	and		tax	tire	goods	local	Hold	state	
	property	"meals"	Occupancy	on	disposal	disposal	government	harmless	beer and wine	
	tax	taxes 1	taxes 1	conveyances 1	tax	tax	sales taxes	distribution	excise taxes	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Gaston	105,644,280	419,537	354,406	649,149	185,622	76,027	35,753,584	807,403	-	143,890,008
Gates	4,214,850	4,785	-	20,692	10,476	4,292	1,733,894		46,711	6,035,699
Graham	5,175,321	11,259	95,391	25,958	7,798	3,194	1,613,046	-	-	6,931,967
Granville	18,922,569	42,181	85,508	147,404	50,639	15,787	8,821,606	352,053	180,079	28,617,826
Greene	6,028,889	19,329	-	18,383	19,182	7,859	3,166,634	-	78,000	9,338,276
Guilford	247,189,525	196,620	4,023,965	2,541,463	417,601	171,062	80,156,976	3,104,424	376,992	338,178,628
Halifax	22,863,832	142,175	279,343	112,227	55,215	22,614	9,833,251	-	144,169	33,452,826
Harnett	33,961,656	794,049	304,953	294,392	94,442	38,693	16,924,765	-	-	52,412,950
Haywood	29,019,209	312,665	670,287	271,084	53,965	22,108	11,791,848	-	-	42,141,166
Henderson	42,212,738	359,185	585,979	578,845	91,276	37,395	19,275,604	-	-	63,141,022
Hertford	10,223,447	62,974	60,087	28,701	23,065	7,193	4,644,344	-	68,528	15,118,338
Hoke	10,610,285	45,848	-	118,457	35,632	7,702	5,706,081		147,785	16,671,790
Hyde	5,051,075	3,423	312,748	38,479	5,578	2,284	1,390,999	-	25,318	6,829,904
Iredell	59,470,043	476,628	-	1,030,734	128,545	52,668	28,843,447	-	375,820	90,377,885
Jackson	20,259,199	40,779	430,053	430,273	33,724	13,818	8,913,596	-	-	30,121,443
Johnston	69,946,342	201,688	466,264	587,765	131,300	53,801	28,395,472	-	427,854	100,210,487
Jones	3,973,278	7,023	-	16,652	9,891	-	1,498,433	-	38,500	5,543,777
Lee	24,651,809	131,314	173,274	166,077	48,294	19,781	9,100,678	89,635	52,286	34,433,148
Lenoir	24,474,093	125,730	152,787	94,609	57,219	23,435	10,539,089	-	142,535	35,609,497
Lincoln	34,294,740	194,696	59,797	320,562	65,166	26,696	13,086,429	-	252,542	48,300,628
Macon	20,102,295	90,541	434,334	360,415	38,810	13,045	8,368,536	-	-	29,407,976
Madison	8,237,848	21,245	45,588	71,814	27,612	9,501	3,042,367	-	-	11,455,974
Martin	11,843,420	47,036	118,740	30,484	20,622	8,417	4,719,982	58,918	68,404	16,916,023
McDowell	14,239,180	247,297	135,773	122,045	28,586	11,605	8,424,379	-	-	23,208,866
Mecklenburg	625,541,887	14,778,492	16,707,195	6,439,477	723,708	296,520	169,634,294	b -	229,211	834,350,784
Mitchell	5,648,763	55,139	41,693	62,036	15,447	6,327	3,387,791	-	-	9,217,196
Montgomery	11,926,011	26,592	-	91,060	26,495	8,268	4,146,816		-	16,225,241
Moore	37,504,662	225,053	1,042,112	492,321	75,670	30,999	15,766,377	114,769	191,375	55,443,338
Nash	35,608,429	156,336	1,088,829	253,878	86,814	35,561	14,850,717	-	163,565	52,244,129
New Hanover	121,483,777	1,102,078	3,021,143	1,907,581	163,221	66,872	45,742,466	-	295,353	173,782,491
Northampton	10,949,631	67,241	-	39,389	21,134	8,657	2,821,581	-	68,249	13,975,882
Onslow	41,261,801	464,914	849,468	603,437	151,120	61,924	26,159,625	-	352,050	69,904,338
Orange	88,571,774	362,134	431,866	797,031	116,956	47,911	19,862,222	-	210,399	110,400,295
Pamlico	7,409,786	25,240	-	76,951	12,608	3,935	2,400,722	-	36,353	9,965,595
Pasquotank	13,440,735	1,627,900	235,424	137,100	35,182	14,414	7,736,437	-	82,975	23,310,167

					TABLE 64Con	tinued				
		License,		Excise			County share		County share	
		land transfer,		stamp	Scrap	White	of		of	
	County-wide	and		tax	tire	goods	local	Hold	state	
	property	"meals"	Occupancy	on	disposal	disposal	government	harmless	beer and wine	
	tax	taxes 1	taxes 1	conveyances 1	tax	tax	sales taxes	distribution	excise taxes	Total
Counties	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Pender	21,812,455	199,016	12,641	339,261	42,243	13,232	7,936,667	-	166,730	30,522,244
Perquimans	5,287,646	742,077	-	61,358	11,333	4,643	1,855,185	-	39,768	8,002,008
Person	21,499,097	93,795	124,638	84,838	35,811	14,669	7,081,701	-	124,463	29,059,012
Pitt	58,347,231	282,908	1,124,760	605,168	134,543	55,115	23,916,122	-	233,252	84,699,098
Polk	9,815,897	23,828	57,519	120,803	18,319	-	3,225,356	422,366	-	13,684,087
Randolph	42,444,450	316,446	298,545	354,888	130,628	53,511	21,468,838	-	-	65,067,306
Richmond	17,654,987	184,436	209,039	61,054	45,144	-	7,872,053	-	95,140	26,121,853
Robeson	34,681,906	188,762	-	137,674	121,681	-	21,562,503	-	-	56,692,526
Rockingham	36,250,382	270,920	146,868	181,622	89,675	36,730	14,324,212	645,710	234,468	52,180,587
Rowan	58,839,270	490,213	256,282	329,604	129,065	52,866	20,160,350	267,597	345,242	80,870,488
Rutherford	24,339,988	56,415	244,885	201,905	61,497	25,189	11,753,052	-	-	36,682,931
Sampson	21,091,542	75,279	-	86,356	60,228	-	10,576,297	-	-	31,889,702
Scotland	19,966,059	70,250	131,082	60,295	34,498	14,129	7,149,613	255,070	79,054	27,760,050
Stanly	23,751,490	157,873	179,149	134,437	57,257	23,453	9,445,218	-	-	33,748,877
Stokes	16,488,727	59,530	-	82,070	44,167	18,092	7,748,214	2,076,379	169,134	26,686,314
Surry	28,772,844	30,700	-	142,318	69,820	28,598	15,586,498	-	248,818	44,879,596
Swain	3,299,947	21,497	183,717	72,935	12,934	5,298	2,571,949	-	-	6,168,276
Transylvania	17,405,443	9,934	202,793	229,469	28,562	11,699	6,996,692	-	-	24,884,593
Tyrrell	2,368,383	2,327	4,993	15,537	4,085	-	779,183	-	14,948	3,189,456
Union	70,782,571	342,179	-	1,449,453	138,928	56,938	28,125,136	-	-	100,895,205
Vance	18,442,747	129,935	318,208	107,663	42,663	17,472	8,828,015	-	119,802	28,006,505
Wake	428,094,689	11,992,562	10,269,466	6,356,904	673,508	275,982	125,523,440	-	746,578	583,933,130
Warren	10,849,410	17,426	-	74,465	19,436	7,961	3,114,144	-	79,921	14,162,763
Washington	5,531,246	15,538	107,202	23,951	13,094	5,362	2,577,590	-	37,960	8,311,943
Watauga	19,752,014	152,519	-	381,518	41,511	17,002	10,694,809	-	-	31,039,373
Wayne	38,028,653	533,536	-	265,340	110,514	45,267	20,214,116	-	73,170	59,270,595
Wilkes	26,407,216	282,739	-	157,046	64,829	19,114	14,489,816	-	258,895	41,679,655
Wilson	35,203,762	103,845	309,055	186,783	73,309	30,029	13,875,949	-	102,827	49,885,559
Yadkin	14,193,578	113,762	-	56,488	35,744	11,150	6,503,872	-	-	20,914,594
Yancey	7,329,876	88,563	45,762	90,374	17,390	5,427	3,524,645	-	-	11,102,037
All counties	4,326,784,544	74,524,123	88,086,056	46,120,495	8,140,943	3,023,674	1,612,307,051	14,855,944	11,074,970	6,184,917,800

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

Amounts shown are collections for preceding year.
 Land transfer taxes are applicable in seven counties as follows: Camden, \$513,755; Chowan, \$456,776; Currituck, \$6,741,575; Dare, \$12,599,862; Pasquotank, \$;1,460,384; Perquimans, \$642,272; and Washington with no collections.
 Meals taxes are applicable in four counties as follows: Cumberland, \$3,562,760; Dare, \$1,577,787; Mecklenburg, \$14,248,365; and Wake, \$11,806,225.

a Includes \$12,557,906 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Does not include \$31,948,706 for 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County.

	TABLE 65. AMOU	NTS OF MUNICI	PAL REVENUES		MUNICIPAL SHA	RES OF STATE TAY	KES, FISCAL YEAR	2004-2005	
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance									
Alamance	116,110	-	-	57,477	-	1,527	17,656	13,601	206,372
Burlington*	18,679,135	787,062	-	7,714,795	14,162	207,615	2,898,571	1,470,232	31,771,572
Elon	1,440,715	56,953	-	1,184,955	-	31,485	204,496	209,494	3,128,097
Gibsonville*	1,549,545	3,821	-	584,659	8,807	20,157	172,868	146,067	2,485,924
Graham	3,977,357	116,116	-	2,232,832	-	60,282	677,900	412,012	7,476,498
Green Level	142,063	725	-	374,828	-	10,178	8,889	68,446	605,129
Haw River	554,629	32,890	-	320,728	114,272	8,515	107,815	59,997	1,198,845
Mebane*	4,505,858	48,294	-	1,290,579	48,174	34,808	568,711	250,838	6,747,262
Ossipee	9,798	-	-	72,739	-	2,062	14,089	-	98,688
Swepsonville	-	-	-	159,090	-	4,271	78,940	-	242,301
Alexander									
Taylorsville	544,375	39,624	-	334,258	-	7,981	138,000	59,737	1,123,974
Alleghany									
Sparta	207,788	-	-	352,213	-	8,065	198,263	69,429	835,758
Anson									
Ansonville	47,900	1,772	-	86,633	-	2,113	15,837	27,835	182,090
Lilesville	76,600	-	-	62,101	-	-	26,266	19,327	184,294
McFarlan	6,115	-	-	11,942	-	-	1,717	4,255	24,030
Morven	62,254	-	-	78,797	-	1,922	18,716	21,584	183,272
Peachland	39,544	670	-	80,540	-	-	17,296	22,558	160,608
Polkton	81,960	-	-	267,461	-	8,581	36,506	69,544	464,052
Wadesboro	1,432,948	31,057	-	782,575	23,102	25,270	249,004	201,589	2,745,544
Ashe									
Jefferson	509,905	11,225	-	308,561	-	-	123,774	56,710	1,010,174
Lansing	18,961	-	-	31,764	-	-	6,549	5,903	63,178
West Jefferson	701,609	8,213	-	232,601	23,981	4,830	133,704	45,543	1,150,481
Avery									
Banner Elk	469,934	8,006	116,802	242,040	-	4,404	58,294	39,742	939,222
Beech Mountain*	See Watauga County								
Crossnore	16,924	-	-	73,450	-	-	6,490	12,321	109,184
Elk Park	51,513	4,232	-	114,626	-	1,551	12,582	15,425	199,930
Grandfather Village	-	-	-	19,166	-	345	19,918	-	39,429
Newland	220,226	975	-	176,205	-	-	77,224	29,303	503,932
Seven Devils*	See Watauga County								
Sugar Mountain	838,881	-	205,795	58,117	8,146	1,040	64,111	27,953	1,204,043
Beaufort									
Aurora	102,225	5,033	-	115,293	-	2,550	27,126	28,396	280,623
Bath	67,972	575	-	56,067	-	1,244	8,326	10,055	144,239
Belhaven	399,265	17,568	-	387,879	-	8,574	67,682	72,674	953,641
Chocowinity	164,076	30,685	-	144,355	-	3,191	50,026	26,843	419,177
Pantego	30,370	-	-	34,003	-	752	16,255	7,214	88,595
Washington	3,175,074	202,259	200,955	1,948,648	-	43,232	803,565	319,483	6,693,216
Washington Park	79,371	-	-	87,577	-	1,939	6,408	16,707	192,002

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Bertie									
Askewville	15,658	-	-	24,827	-	783	6,816	8,031	56,116
Aulander	229,252	11,364	-	124,834	-	3,970	41,336	32,805	443,562
Colerain	52,010	5,124	-	30,754	-	969	12,654	5,715	107,226
Kelford	20,097	-	-	34,749	-	1,098	6,744	10,330	73,018
Lewiston-Woodville	80,125	475	-	84,585	-	2,665	25,781	18,864	212,495
Powellsville	18,142	-	-	36,225	-	1,142	7,770	8,210	71,489
Roxobel	30,086	1,418	-	37,134	-	1,173	9,474	10,333	89,618
Windsor	187,892	18,710	-	323,736	-	10,211	88,584	91,173	720,307
Bladen	107,072	10,710		020,700		10,211	00,201	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	/20,007
Bladenboro	377,740	13,945	_	147,085	2,456	_	67,099	64,502	672,827
Clarkton	204,819	1,595		98,198	801	3,461	33,916	37,047	379,838
Dublin	68,016	2,389	-	24,446	2,968	3,401	20,774	11,393	129,987
East Arcadia	34,747	2,309	-	12,577	2,900	2,343	6,621	15,209	71,496
Elizabethtown		- 	-	,	-			129,010	2,283,803
	1,357,349	61,112	-	515,060	-	16,373	204,900	,	
Tar Heel	13,501 545 172	180 25 150	-	5,387	-	-	5,086	5,368	29,522 846 102
White Lake	545,173	25,150	-	202,888	-	627	50,987	21,368	846,193
Brunswick	4 0 45 500	15 000	400 (15	16 160	22.205	0.05	40.110	25 402	4 501 000
Bald Head Island	4,047,789	17,823	480,615	46,169	32,305	907	40,110	35,483	4,701,202
Belville	115,924	2,992	-	87,802	-	1,802	21,385	9,535	239,439
Boiling Spring Lakes	606,391	22,214	-	780,950	-	15,169	108,266	275,387	1,808,376
Bolivia	4,488	-	-	34,738	-	668	13,810	6,906	60,611
Calabash	151,642	4,519	-	306,643	-	5,905	77,542	55,350	601,601
Carolina Shores	168,186	1,957	-	485,480	-	9,384	70,384	83,303	818,694
Caswell Beach	427,283	11,133	138,151	96,595	-	1,881	34,806	10,249	720,097
Holden Beach	1,266,169	37,882	923,588	192,635	-	3,700	96,409	43,167	2,563,550
Leland	649,559	12,910	-	1,051,735	-	20,817	122,197	158,908	2,016,125
Navassa	165,415	-	-	358,579	-	6,949	24,528	48,022	603,494
Northwest	58,443	829	-	166,443	-	3,218	8,939	25,162	263,033
Oak Island	4,765,604	139,866	649,917	1,632,585	-	31,515	319,276	331,328	7,870,091
Ocean Isle Beach	1,541,784	3,430	717,721	103,126	-	1,983	137,198	29,230	2,534,472
Sandy Creek	26,477	-	-	60,088	-	1,160	6,295	11,054	105,073
Shallotte	1,143,926	19,261	66,858	380,787	-	7,374	195,416	70,948	1,884,571
Southport	1,230,640	43,894	28,878	586,989	-	11,322	155,269	100,044	2,157,036
St James	293,200	18,453	-	323,679	-	7,126	79,951	-	722,410
Sunset Beach	1,307,837	420	816,233	451,214	-	8,707	184,715	101,273	2,870,398
Varnamtown	19,201	-	· -	117,584	-	2,271	20,701	-	159,757
Buncombe)		,	- / -		
Asheville	35,455,218	2,796,576	-	14,655,373	-	321,654	4,539,809	2,329,679	60,098,310
Biltmore Forest	1,666,659	17,987	-	694,268	-	6,387	40,264	69,776	2,495,342
Black Mountain	2,302,673	145,884	-	974,757	-	33,711	280,899	254,412	3,992,336
Montreat	620,426	1,000	-	245,788	-	2,988	31,848	41,753	943,803
Weaverville	1,618,794	32,722	-	656,906	-	10,770	166,739	86,872	2,572,803
Woodfin	630,409	21,551	-	273,074	-	15,530	137,190	118,702	1,196,456
** oourni	050,402	21,331	-	273,074	-	15,550	157,190	110,702	1,170,450

Drexel 327,785 14,461 - 313,317 553 - 61,864 65,249 783, Glen Alpine 158,381 568 - 182,581 - - 34,950 39,044 415, Hickory* See Catawba County - - 286,864 - - 119,501 50,106 681, Long View* See Catawba County - - 286,864 - - 119,501 50,106 681, Morganton 6,620,516 53,438 - 2,797,399 75,592 75,601 1,167,686 546,910 11,337, Rhodhiss* 181,159 - - 139,783 5,418 - 19,109 35,566 381,	
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Stanfield* See Stanly County Caldwell Blowing Rock* See Watauga County Cajah Mountain - - 404,545 - - 57,070 - 461, Cedar Rock 47,752 - 404,545 - - 57,070 - 461, Cedar Rock 47,752 - - 404,545 - - 57,070 - 461, Cedar Rock 47,752 - - 47,112 - - 13,696 18,627 127, Gamewell - - 654, 61, - - 654, 61,527 2,273, 183,033 161,527 2,273, 141,045 1,512, 2,273, 141,045 1,512, 2,273, 141,045 1,512, 1,512, 1,117 114,045 1,512, 1,512, 1,6037 2,273, 141,045 1,512, 1,512, 1,6037,133 180,262 2,749,097 664,754 81,492 1,191,265 626,786 11,830, 1,830, Rhodhiss* See Burke County 36,315 7 748,341 - 90	/
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Carteret	
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Beaufort 1,586,445 47,917 - 574,295 - 16,864 188,896 123,102 2,537,	,
	3,422
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Emerald Isle 2,364,801 76,506 - 1,763,103 - 15,974 244,172 161,930 4,626,	/
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Morehead City 3,706,547 160,702 - 1,423,641 - 34,636 528,723 257,710 6,111,	·
Newport 786,464 41,793 - 291,445 - 15,527 109,606 109,478 1,354,	
	8,617
Pine Knoll Shores 990,265 29,547 - 840,889 - 6,786 100,090 54,770 2,022,	,346

				TABLE 65C	Continued				
	Property	License and		Municipal share of local	Hold	Municipal share of state	Utility	Motor fuel tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Caswell	24 500			10.142		540	4.001		12.252
Milton	26,799	-	-	10,143	-	549	4,881	-	42,372
Yanceyville	248,201	-	-	123,229	-	9,698	82,763	51,330	515,221
Catawba	110 477	4.2(2		94 (50	1.007	1 002	5 522	15.013	220.024
Brookford	112,477	4,362	-	84,650	1,987	1,903	7,532	17,912	230,824
Catawba	253,621	-	-	141,013	-	3,174	31,104	28,485	457,397
Claremont	1,838,515	9,361	13,738	211,813	89,540	4,767	193,190	42,729	2,403,651
Conover	3,685,165	61,533	-	1,380,561	223,025	31,161	661,599	242,224	6,285,268
Hickory*	21,288,117	1,455,592	835,336	7,619,462	432,938	171,687	2,584,126	1,310,325	35,697,583
Long View*	1,138,973	9,761	-	917,972	19,800	18,055	187,521	159,701	2,451,783
Maiden*	1,221,203	21,986	-	643,419	-	14,514	285,341	111,762	2,298,225
Newton	3,716,812	82,783	-	2,543,509	19,913	57,272	695,351	435,184	7,550,823
Chatham									
Cary*	See Wake County								
Goldston	21,067	291	-	60,394	-	1,483	12,047	14,259	109,540
Pittsboro	755,815	24,984	-	422,411	-	10,384	102,021	84,868	1,400,484
Siler City	1,644,064	77,778	-	1,354,462	-	33,281	407,413	232,580	3,749,577
Cherokee									
Andrews	395,981	8,055	-	441,747	-	8,082	61,560	62,201	977,626
Murphy	769,085	11,291	-	384,017	-	1,722	49,759	62,757	1,278,631
Chowan									
Edenton	1,125,539	101,911	-	557,951	34,620	22,317	233,434	155,196	2,230,969
Clay									
Hayesville	80,211	956	-	34,729	-	-	39,894	14,550	170,339
Cleveland									
Belwood	-	-	-	-	-	-	21,427	-	21,427
Boiling Springs	538,884	2,535	-	249,945	-	-	120,027	130,229	1,041,620
Casar	5,470	-	-	2,234	275	-	20,497	-	28,476
Earl	17,668	-	-	6,956	-	-	8,510	7,156	40,289
Fallston	15,830	3,373	-	6,308	348	-	25,981	21,327	73,168
Grover	120,613	3,126	-	40,948	6,007	-	37,642	26,081	234,417
Kings Mountain*	2,183,439	53,235	54,883	885,912	-	46,662	524,322	340,699	4,089,153
Kingstown	73,450	-	-	29,200	-	-	14,658	19,810	137,118
Lattimore	25,368	-	-	11,186	-	-	10,076	13,507	60,137
Lawndale	55,021	3,821	-	24,850	12,725	-	49,738	22,070	168,226
Mooresboro	-	-	-	-	-	-	28,729	-	28,729
Patterson Springs	-	-	-	-	-	-	12,634	-	12,634
Polkville	11,446	-	-	4,447	431	-	23,113	14,535	53,972
Shelby	6,204,701	161,503	97,787	2,516,715	-	92,890	1,121,069	697,098	10,891,763
Waco	12,693	1,360	-	4,983	-	· -	11,111	14,347	44,494

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Columbus									
Boardman	1,854	-	-	29,646	-	-	728	4,686	36,913
Bolton	81,433	105	-	72,395	-	2,160	14,708	29,188	199,989
Brunswick	65,050	3,308	-	156,586	-	4,683	25,125	27,210	281,962
Cerro Gordo	14,022	-	-	35,902	-	-	9,025	9,107	68,056
Chadbourn	426,520	-	-	313,006	-	9,344	74,305	77,816	900,991
Fair Bluff	218,851	275	-	180,430	-	5,387	34,392	51,389	490,724
Lake Waccamaw	407,917	2,384	-	202,401	-	6,055	51,490	47,965	718,211
Sandyfield	25,130	-	-	50,815	-	-	5,380	11,851	93,177
Tabor City	752,308	-	-	379,202	9,790	11,336	104,997	93,669	1,351,301
Whiteville	1,656,585	81,882	-	755,496	76,902	22,570	316,683	179,873	3,089,990
Craven		,		,		,	,	,	, ,
Bridgeton	140,043	3,421	-	70,972	-	1,385	22,519	14,913	253,253
Cove City	18,735	190	-	9,839	-	1,863	19,091	14,727	64,446
Dover	33,236	-	-	20,303	-	1,956	14,734	15,322	85,551
Havelock	2,564,401	20,411	-	1,225,453	-	101,189	703,147	609,880	5,224,482
New Bern	8,709,508	552,481	-	4,341,759	-	104,642	1,404,146	780,886	15,893,423
River Bend	509,011	27,170	-	229,788	-	12,991	80,780	97,756	957,496
Trent Woods	1,134,170	25,208	-	533,276	-	18,683	51,261	122,057	1,884,655
Vanceboro	181,503	5,731	-	87,341	-	3,944	42,456	34,349	355,325
Cumberland	,	,		,		,	,	,	,
Falcon*	17,643	-	-	57,627	-	1,492	14,583	12,175	103,519
Fayetteville	39,125,896	3,156,967	-	22,636,359	-	578,481	5,225,392	3,971,946	74,695,041
Godwin	8,908	-	-	19,741	-	505	6,002	4,407	39,562
Hope Mills	2,461,612	159,237	-	2,085,680	-	53,496	331,135	374,929	5,466,089
Linden	14,742	-	-	21,220	-	540	6,680	5,264	48,446
Spring Lake	1,907,456	86,008	-	1,411,859	-	36,079	259,211	238,797	3,939,409
Stedman	125,781	13,240	-	115,557	-	-	24,562	25,028	304,168
Wade	43,943	-	-	89,832	-	2,297	17,033	16,851	169,957
Currituck	No incorporated towns					, .	,	-)	
Dare									
Duck	1,524,471	-	-	650,495	-	2,253	156,748	11,925	2,345,892
Kill Devil Hills	3,806,348	30,268	-	1,632,039	-	28,479	369,240	255,872	6,122,246
Kitty Hawk	2,071,405	, •	-	891,342	-	14,611	191,833	113,463	3,282,655
Manteo	1,059,926	21,052	-	450,498	-	4,882	110,596	28,797	1,675,751
Nags Head	3,772,415	104,777	-	1,638,840	-	13,243	315,037	132,780	5,977,093
Southern Shores	1,171,722		-	450,466	-	10,898	140,287	121,618	1,894,991
Souther in Shores	-,-, -,, - 2			100,100		10,070	110,207		-,05 1,551

				TABLE 65C	Continued				
Municipalities	Property tax levies [\$]	License and ''meals'' taxes 1 [\$]	Occupancy taxes 1 [\$]	Municipal share of local government sales taxes 2 [\$]	Hold harmless distribution [\$]	Municipal share of state beer and wine excise taxes [\$]	Utility franchise tax 3 [\$]	Motor fuel tax [Powell Bill allocation] [\$]	Total [\$]
Davidson	[\$]	[4]	[ס]	[Փ]	[Փ]	[\$]	[ֆ]	[Փ]	[Փ]
Denton	450,060	_	_	240,630	5,663	_	40,022	54,805	791,180
High Point*	See Guilford County	_	_	240,050	5,005	_	40,022	54,005	751,100
Lexington	6,599,981	143,715	229,514	3,333,904	_	90,704	1,383,648	691,524	12,472,989
Thomasville*	7,155,326	198,283	119,046	4,157,922	221,902	113,145	1,001,191	762,312	13,729,127
Wallburg	85,734	170,205	117,040	246,648	221,702	-	30,157	702,512	362,539
Davie	03,734	-	-	240,040	-	-	50,157	-	502,559
Bermuda Run	439,964			243,663		6,507	82,857		772,990
Cooleemee	120,392	-	-	153,064	-	4,085	53,749	30,905	362,196
Mocksville	1,570,843	-	-	717,657	191,043	19,206	324,724	155,158	2,978,631
Duplin	1,570,645	-	-	/1/,03/	191,045	19,200	324,724	155,156	2,978,031
Beulaville	318,381	8,855	-	180,242		4,729	56,003	44,316	612,526
	62,213	0,055 1,180	-	72,001	-	4,729	12,394	44,510 19,716	167,504
Calypso Faison*	275,642	3,061	-	126,310	- 21,920	3,342	46,626	31,799	508,700
Greenevers	275,042 34,597	5,001	-	95,371	21,920			19,662	
Harrells*		-	-	95,571	-	2,501	48,186	19,002	200,316
	See Sampson County	2.041		107.000		5 007	(2.040	42.070	5 () 5 5 7
Kenansville	247,689	3,941	-	196,989	-	5,227	63,848	42,879	560,573
Magnolia	115,991	740	-	160,130	-	3,203	21,425	38,566	340,054
Mount Olive*	See Wayne County	< 000					40		
Rose Hill	361,106	6,809	-	225,819	-	5,922	48,544	52,957	701,158
Teachey	41,273	-	-	41,476	-	-	6,472	9,179	98,400
Wallace*	1,154,127	11,247	-	584,859	-	15,430	129,666	119,069	2,014,398
Warsaw	812,132	15,430	-	513,038	637	13,562	95,220	105,488	1,555,506
Durham		_							
Chapel Hill*	See Orange County		Orange County						
Durham*	89,086,723	3,718,023	-	34,743,602	-	892,628	8,144,781	5,843,226	142,428,984
Morrisville*	See Wake County								
Raleigh*	See Wake County								
Edgecombe									
Conetoe	16,058	1,350	-	51,290	-	1,598	10,561	12,342	93,199
Leggett	7,810	-	-	10,270	-	319	3,075	-	21,473
Macclesfield	60,695	457	-	62,692	-	1,952	8,056	15,883	149,735
Pinetops	160,100	11,130	-	198,587	-	6,184	18,475	52,666	447,142
Princeville	333,568	10,437	-	143,735	-	4,471	26,884	40,867	559,961
Rocky Mount*	See Nash County								
Sharpsburg*	See Nash County								
Speed	8,149	-	-	9,420	-	292	2,170	3,282	23,313
Tarboro	3,015,501	171,170	-	1,560,174	147,002	48,623	695,204	360,651	5,998,325
Whitakers*	See Nash County								

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Forsyth									
Bethania	62,950	2,833	-	21,896	-	1,597	9,789	8,854	107,919
Clemmons	1,313,973	154,771	-	450,171	-	73,224	563,333	508,840	3,064,312
High Point*	See Guilford County								
Kernersville*	9,405,260	270,525	-	3,096,647	806,546	90,712	903,798	629,401	15,202,890
King*	See Stokes County								
Lewisville	1,828,213	93,630	-	560,501	-	42,550	309,981	298,052	3,132,926
Rural Hall	723,880	17,387	-	240,898	-	11,073	130,388	82,455	1,206,081
Tobaccoville*	68,889	14,800	-	23,908	1,365	10,371	59,786	55,761	234,880
Walkertown	552,729	57,990	-	180,513	-	19,697	197,519	128,290	1,136,739
Winston-Salem	79,122,263	5,404,083	-	26,356,603	2,878,330	858,581	9,840,005	6,058,690	130,518,555
Franklin									
Bunn	123,484	2,226	-	35,820	-	1,664	17,923	13,484	194,601
Centerville	-	-	-	-	-	456	3,257	-	3,714
Franklinton	598,616	16,730	-	166,731	-	10,296	65,820	77,799	935,992
Louisburg	1,159,369	12,284	-	340,287	-	14,381	183,602	103,720	1,813,643
Youngsville	489,369	11,661	-	170,331	-	4,643	47,038	34,630	757,672
Wake Forest*	See Wake County								
Gaston									
Belmont	2,915,457	90,486	-	953,709	-	39,075	541,964	280,108	4,820,800
Bessemer City	1,101,217	59,972	-	350,580	-	23,574	293,175	186,016	2,014,535
Cherryville	1,379,096	53,582	-	455,825	-	24,464	247,335	202,911	2,363,213
Cramerton	1,236,422	21,406	-	392,801	-	-	123,926	94,703	1,869,258
Dallas	544,641	-	-	172,914	-	2,243	138,641	115,325	973,764
Gastonia	22,905,262	1,426,745	303,062	7,571,584	-	303,281	3,138,787	2,152,473	37,801,194
High Shoals*	113,436	60	-	37,586	-	-	15,315	21,426	187,823
Kings Mountain*	See Cleveland County								
Lowell	760,794	23,359	-	212,186	12,371	9,510	103,476	81,004	1,202,700
McAdenville	164,956	-	-	-	-	-	171,287	20,077	356,320
Mount Holly	3,018,414	97,129	-	1,065,009	139,041	42,877	546,994	316,234	5,225,698
Ranlo	443,307	11,840	-	139,942	-	-	128,832	76,260	800,181
Spencer Mountain	5,871	-	-	1,069	224	-	1,930	1,635	10,729
Stanley	1,020,361	26,901	-	335,567	-	-	132,147	101,905	1,616,881
Gates									
Gatesville	41,249	-	-	45,068	-	1,244	19,679	10,519	117,759
Graham	,			,			·	·	·
Lake Santeetlah	79,077	-	-	23,378	28,517	-	1,476	10,164	142,612
Robbinsville	245,618	2,799	-	68,795	267	-	36,728	22,926	377,132

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Granville									
Creedmoor	1,240,437	69,845	-	425,689	-	11,278	156,095	88,707	1,992,051
Oxford	2,232,681	136,085	-	1,445,697	-	38,022	267,475	261,641	4,381,601
Stem	46,959	1,198	-	39,669	-	1,040	8,885	9,201	106,952
Stovall	63,805	-	-	65,020	-	1,704	8,973	15,156	154,657
Greene									
Hookerton	55,496	1,806	-	27,829	-	2,120	20,417	16,413	124,081
Snow Hill	287,579	15,827	-	139,912	-	6,874	74,122	51,835	576,148
Walstonburg	31,210	1,103	-	15,473	-	1,009	1,516	8,332	58,643
Guilford									
Archdale*	See Randolph County								
Burlington*	See Alamance County								
Gibsonville*	See Alamance County								
Greensboro	119,049,532	6,725,919	3,195,768	35,403,732	1,012,047	1,024,673	12,348,024	6,990,139	185,749,834
High Point*	44,254,890	1,973,620	1,199,621	13,615,603	728,806	390,508	3,969,961	2,801,260	68,934,270
Jamestown	1,288,709	32,988	-	354,080	-	13,686	228,328	100,162	2,017,954
Kernersville*	See Forsyth County	,		,		,	,	,	
Oak Ridge	427,503	-	-	-	-	18,409	135,811	-	581,723
Pleasant Garden	-	-	-	-	-	21,229	149,714	-	170,943
Sedalia	76,825	-	-	16,674	-	2,775	19,487	-	115,761
Stokesdale	-	-	-	-	-	15,049	147,824	-	162,873
Summerfield	892,258	-	-	-	-	32,126	210,130	-	1,134,514
Whitsett	-	-	-	-	-	3,098	63,645	-	66,744
Halifax						-,	,		,
Enfield	433,726	-	-	156,904	-	10,663	172,649	83,199	857,140
Halifax	59,757	1,395	-	23,371	-	1,501	15,403	14,026	115,453
Hobgood	45,230	1,370	-	17,794	-	1,757	12,105	17,998	96,254
Littleton	197,660	16,386	-	75,077	3,793	3,023	27,909	27,311	351,159
Roanoke Rapids	4,381,274	313,024	-	2,507,311	67,305	74,455	933,256	543,576	8,820,201
Scotland Neck	387,410	18,735	-	151,435	7,078	10,176	79,362	80,054	734,251
Weldon	446,943	28,116	-	173,484		5,998	78,520	49,379	782,439
Harnett	10,510	20,110		170,101		0,000	/0,020	19,019	/02,109
Angier	863,203	-	-	382,619	-	16,590	108,080	124,296	1,494,788
Broadway*	See Lee County			202,017		10,000	100,000		1,12,13,130
Coats	487,763	-	-	241,360	_	8,636	51,868	70,991	860,617
Dunn	2,748,114	141,192	-	1,265,520	31,388	42,780	448,138	335,657	5,012,789
Erwin	930,242	141,192	-	485,718	2,494	20,605	119,570	162,617	1,737,928
Lillington	1,025,072	30,452	-	465,133		13,301	148,517	97,815	1,780,290
Lillington	1,025,072	30,452	-	405,133	-	15,501	148,517	97,815	1,780,290

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Haywood									
Canton	2,158,552	54,487	-	862,357	136,997	18,059	498,224	148,094	3,876,770
Clyde	276,495	225	-	290,056	-	-	59,967	45,091	671,834
Maggie Valley	780,916	30,783	-	219,413	-	4,980	71,844	29,656	1,137,592
Waynesville	3,223,436	131,211	-	2,002,539	-	41,970	507,726	360,778	6,267,660
Henderson									
Flat Rock	-	-	-	557,857	-	12,119	126,292	-	696,268
Fletcher	1,828,341	9,851	-	1,005,914	-	21,954	382,921	145,815	3,394,797
Hendersonville	4,996,197	111,456	-	2,384,852	6,160	51,708	706,927	375,107	8,632,407
Laurel Park	836,405	14,992	-	429,130	-	9,295	62,362	104,096	1,456,281
Mills River	415,375	-	-	1,350,497	-	-	317,448	-	2,083,320
Saluda*	See Polk County								
Hertford	-								
Ahoskie	1,390,338	126,944	-	598,646	-	19,821	221,374	157,779	2,514,901
Cofield	90,953	2,827	-	37,818	28,447	1,478	18,964	10,592	191,079
Como	11,156	65	-	4,568	-	328	4,182	-	20,299
Harrellsville	19,695	-	-	8,336	-	438	3,763	3,247	35,480
Murfreesboro	689,348	42,742	-	303,296	-	10,393	94,879	81,529	1,222,187
Winton	166,186	8,789	-	77,278	11,305	4,161	26,152	31,853	325,725
Hoke									
Raeford	1,274,778	29,568	-	556,117	145,258	15,944	282,466	132,409	2,436,539
Red Springs*	See Robeson County								
Hyde	No incorporated towns								
Iredell	-								
Davidson*	See Mecklenburg County								
Harmony	28,797	50	-	120,564	-	2,439	22,521	17,512	191,883
Love Valley	14,643	-	-	9,746	-	219	1,088	7,153	32,849
Mooresville	14,021,746	136,914	404,373	4,474,543	-	91,717	1,099,239	662,478	20,891,011
Statesville	8,601,676	529,255	657,856	5,340,390	290,129	108,984	1,609,456	817,327	17,955,073
Troutman	616,971	-	-	361,110	3,955	7,295	100,361	59,414	1,149,106
Jackson									
Dillsboro	80,083	4,151	-	41,001	-	-	8,827	7,435	141,498
Forest Hills	24,567	-	-	9,175	-	-	4,382	11,259	49,383
Highlands*	See Macon County								
Sylva	1,078,926	27,553	-	468,723	-	11,017	162,587	76,427	1,825,233
Webster	25,146	-	-	8,657	543	-	6,186	13,307	53,839

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston									
Benson	901,260	15,623	-	342,956	-	14,306	267,819	108,547	1,650,510
Clayton	4,446,655	151,467	-	1,699,439	-	45,347	369,964	334,205	7,047,077
Four Oaks	291,108	7,722	-	114,240	-	7,604	58,630	61,287	540,592
Kenly*	594,068	6,606	-	235,309	-	7,879	52,190	59,577	955,628
Micro	78,406	1,756	-	31,520	-	2,156	13,819	15,672	143,328
Pine Level	294,358	10,256	-	116,935	-	7,339	33,629	54,604	517,121
Princeton	234,202	3,984	-	89,298	-	5,090	43,404	38,870	414,848
Selma	1,440,931	41,010	65,459	529,052	48,870	28,846	234,372	198,964	2,587,505
Smithfield	4,619,288	95,775	27,651	1,868,371	.0,070	51,349	605,781	380,514	7,648,730
Wilson's Mills	63,323	-	27,001	24,222	-	6,462	13,820	35,545	143,372
Zebulon*	See Wake County	_	_	2-1,222	_	0,402	10,020	55,545	140,072
Jones	See wake county								
Maysville	139,121	3,637	_	52,453	_	4,373	28,575	37,481	265,640
Pollocksville	48,068	2,118	-	18,394	-	1,151	12,186	11,866	93,784
Trenton	53,053	2,110	-	19,982	-	1,053	12,180	9,460	101,075
Lee	33,033	-	-	19,962	-	1,055	17,527	9,400	101,075
Broadway*	304,474	_	_	186,227	_	4,453	38,160	37,203	570,517
Sanford	9,851,829	151,098		4,313,004	12,546	52,286	1,099,623	767,741	16,248,127
Lenoir	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	151,070	-	4,515,004	12,540	52,200	1,077,025	/0/,/41	10,240,127
Grifton*	See Pitt County								
Kinston	6,920,983	222,079	149,674	2,985,769	81,192	102,420	1,364,824	746,506	12,573,447
La Grange	537,617	5,790	142,074	2,985,769	01,172	102,420	91,289	103,464	977,574
Pink Hill	165,229	4,393	-	63,625	6,895	2,465	29,228	22,829	294,664
Lincoln	105,229	4,333	-	05,025	0,095	2,403	29,220	22,023	294,004
Lincolnton	3,925,875	49,972	42,576	2,007,054	145,282	45,763	784,233	342,062	7,342,818
Maiden*	See Catawba County	49,972	42,570	2,007,034	143,202	43,703	704,233	342,002	7,342,010
Macon	See Catawba County								
	1 429 9/2	57 511		5(7 152		16.062	240 202	120.240	2 450 122
Franklin Wiebles de*	1,438,863	57,511	-	567,153	-	16,063	249,302	130,240	2,459,133
Highlands*	1,770,100	46,458	-	630,013	-	4,112	46,349	47,632	2,544,664
Madison	194,009			00.27/		3 997	20.425	27 710	225 414
Hot Springs	184,998	-	-	99,376	-	2,886	20,437	27,719	335,416
Mars Hill	442,736	1,655	-	274,070	-	-	83,487	59,526	861,474
Marshall	340,211	-	-	128,511	-	-	74,508	24,081	567,311
Martin	0.617					••••	110	2 4 6 4	
Bear Grass	9,617	-	-	3,567	-	288	4,162	3,104	20,738
Everetts	26,774	1,533	-	9,890	-	779	7,067	6,616	52,658
Hamilton	66,223	-	-	25,950	-	2,222	162,776	18,120	275,291
Hassell	5,247	-	-	2,036	-	323	4,171	4,615	16,392
Jamesville	115,903	3,089	-	45,896	-	2,129	20,775	17,989	205,781
Oak City	63,191	4,186	-	23,859	-	1,616	14,615	16,578	124,045
Parmele	45,469	-	-	17,249	-	1,244	6,475	10,708	81,145
Robersonville	360,546	19,852	-	144,502	11,511	7,387	65,309	68,303	677,410
Williamston	2,004,857	77,754	-	754,942	36,253	25,947	255,344	197,009	3,352,106

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
McDowell									
Marion	1,744,191	21,335	-	1,205,462	51,223	27,478	455,520	195,335	3,700,544
Old Fort	370,850	2,510	-	190,213	113,573	-	116,013	35,783	828,943
Mecklenburg									
Charlotte	260,641,532	28,179,703	-	69,682,764	871,961	2,654,762	28,542,983	17,665,080	408,238,785
Cornelius	7,767,944	188,650	-	2,309,010	-	68,160	663,615	470,936	11,468,315
Davidson*	3,492,508	78,828	-	899,048	30,506	34,800	363,355	236,250	5,135,294
Huntersville	9,976,625	175,218	-	2,778,328	-	130,075	1,143,589	866,876	15,070,712
Matthews	7,898,538	436,973	-	1,991,050	-	107,811	1,110,191	720,418	12,264,981
Mint Hill*	4,110,011	-	-	1,174,368	-	78,283	457,585	562,139	6,382,386
Pineville	2,986,984	264,734	-	800,644	24,365	17,595	518,389	118,030	4,730,741
Stallings*	See Union County								
Weddington*	See Union County								
Mitchell									
Bakersville	93,372	2,964	-	48,792	-	-	31,073	13,831	190,032
Spruce Pine	704,259	19,215	-	383,613	2,729	-	238,905	88,631	1,437,352
Montgomery									
Biscoe	520,083	5,326	-	265,069	-	7,728	179,447	59,210	1,036,863
Candor	275,995	3,785	-	129,249	-	3,681	78,280	32,169	523,158
Mount Gilead	361,378	90	-	212,021	9,686	6,179	65,094	48,569	703,017
Star	241,209	2,048	-	123,547	84,148	2,520	17,153	34,655	505,280
Troy	772,303	15,757	-	642,161	-	18,557	203,950	128,662	1,781,390
Moore									
Aberdeen	1,663,659	71,616	-	768,506	47,783	16,953	228,599	144,488	2,941,604
Cameron	72,663	820	-	58,616	-	1,279	9,085	10,105	152,568
Carthage	534,585	19,375	-	430,575	-	9,446	68,392	77,220	1,139,592
Foxfire Village	209,756	7,701	-	99,674	-	2,187	18,354	32,164	369,836
Pinebluff	307,540	18,070	-	233,174	-	5,126	41,113	52,155	657,178
Pinehurst	6,301,754	128,267	-	2,106,739	-	46,467	478,521	425,815	9,487,563
Robbins	324,382	3,554	-	249,468	10,518	5,471	41,058	42,277	676,728
Southern Pines	5,079,722	161,888	-	2,303,932	129,028	50,566	548,372	401,565	8,675,073
Taylortown	245,904	-	-	181,489	-	4,019	20,131	26,824	478,367
Vass	224,331	7,219	-	154,899	-	3,395	31,717	33,507	455,068
Whispering Pines	951,723	18,928	-	450,242	-	9,968	69,823	99,476	1,600,160

				TABLE 65C	Continued				
		License		Municipal share of		Municipal share of		Motor fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Nash				L · 1		2.3			5 · 3
Bailey	174,100	3,669	-	113,352	-	3,028	31,400	23,707	349,256
Castalia	17,117	2,566	-	58,314	-	1,558	10,702	11,306	101,563
Dortches	-	-		135,792	-	3,625	13,740	-	153,158
Middlesex	247,690	2,638	-	139,571	-	3,723	22,773	29,465	445,861
Momeyer	4,483	-	-	48,777	-	1,301	8,136	-	62,698
Nashville	1,439,550	71,270	-	753,527	-	20,334	203,999	151,043	2,639,723
Red Oak	-	-	-	464,963	-	12,433	16,524	-	493,920
Rocky Mount*	15,172,601	810,746	-	8,903,561	-	248,474	2,363,395	1,779,375	29,278,152
Sharpsburg*	267,352	23,740	-	254,274	-	10,893	77,517	75,840	709,616
Spring Hope	499,225	11,866	-	210,536	-	5,617	61,063	44,442	832,749
Whitakers*	180,473	,	-	119,807	-	3,466	40,047	27,488	371,281
New Hanover				,		-,	,	,	
Carolina Beach	2,947,780	162,526	452,701	1,052,961	-	23,530	236,771	193,740	5,070,008
Kure Beach	1,057,557	30,748		373,730	-	7,768	71,843	63,803	1,605,449
Wilmington	39,289,854	2,669,402	1,428,748	14,759,226	-	410,176	4,593,207	2,795,336	65,945,949
Wrightsville Beach	2,044,284	70,698	819,459	763,716	-	11,438	209,132	80,509	3,999,236
Northampton	2,011,201	10,020	01,00			11,100	207,202	00,000	0,555,200
Conway	189,084	3,710	-	93,258	-	3,187	58,935	24,602	372,777
Garysburg	139,839	10,510	-	160,522	-	5,489	20,520	43,247	380,127
Gaston	165,331	17,017	-	129,059	-	4,413	46,384	41,491	403,694
Jackson	113,327	5,361	-	88,887	-	3,041	23,889	22,970	257,475
Lasker	4,254		-	12,722	-	434	3,762	4,221	25,392
Rich Square	231,752	5,757	-	115,045	-	3,922	40,966	33,373	430,815
Seaboard	93,555	6,785	-	87,367	_	2,983	20,789	23,061	234,540
Severn	106,872	27,545	-	33,438	14,958	1,142	18,688	10,066	212,710
Woodland	117,442	27,545	_	106,076	14,550	3,625	24,975	28,417	280,536
Onslow	11/,442	_	_	100,070	_	5,025	24,975	20,417	200,550
Holly Ridge	182,510	9,341	_	140,258	_	3,705	28,048	38,172	402,034
Jacksonville	11,427,018	793,897	-	12,037,486	_	322,557	1,556,081	1,939,495	28,076,535
North Topsail Beach	1,507,166	66,718	319,602	139,417	19,591	3,665	90,461	31,498	2,178,119
Richlands	236,490	9,654	517,002	155,500	1),5)1	4,125	58,502	34,330	498,601
Surf City*	See Pender County	2,034	-	155,500	-	4,123	50,502	54,550	420,001
Swansboro	642,423	11,061		271,290		7,392	74,613	54,404	1,061,184
Orange	042,423	11,001	-	271,290	-	7,392	/4,013	34,404	1,001,104
Carrboro	8,229,606	425,440		2,891,200		77,836	478,712	474,262	12,577,056
Carrooro Chapel Hill*	8,229,606 25,593,032	425,440 1,115,130	572,921	2,891,200 8,461,797	-	227,888	4/8,/12 2,150,800	· · ·	12,577,050 39,595,367
Durham*	25,595,052 See Durham County	1,115,130	572,921	0,401,/9/	-	221,000	2,150,000	1,473,800	39,393,307
Hillsborough	3,011,332	290,515		912,484		24,526	278,195	183,954	4,701,007
Mebane*	5,011,552 See Alamance County	290,515	-	712,404	-	24,320	270,195	103,934	4,/01,00/
wiedane.	See Alamance County								

				TABLE 650	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Pamlico									
Alliance	-	-	-	-	-	3,510	21,765	-	25,275
Arapahoe	5,770	-	-	1,689	604	1,912	17,950	-	27,925
Bayboro	80,959	7,220	-	24,303	-	3,280	38,456	25,455	179,672
Grantsboro	16,900	-	-	5,235	862	3,638	13,811	-	40,446
Mesic	20,332	-	-	6,049	113	1,111	6,298	8,235	42,137
Minnesott Beach	79,850	2,653	-	22,526	-	1,368	5,214	16,864	128,474
Oriental	263,443	10,269	13,915	89,434	-	3,824	33,227	41,726	455,838
Stonewall	18,073	-	-	5,624	-	1,253	8,203	9,208	42,361
Vandemere	32,188	1,325	-	8,002	-	1,257	10,388	14,972	68,132
Pasquotank									
Elizabeth City*	4,457,750	350,877	-	2,417,106	-	78,283	699,671	513,256	8,516,943
Pender									
Atkinson	38,983	145	-	43,561	-	1,058	13,320	12,732	109,798
Burgaw	861,981	4,921	-	636,109	-	15,470	132,856	112,766	1,764,103
Saint Helena	10,943	-	-	75,805	-	1,846	5,610	11,729	105,932
Surf City*	2,128,882	61,333	230,138	266,432	-	6,617	86,344	60,514	2,840,260
Topsail Beach	1,090,916	1,860	184,092	90,435	3,183	2,200	31,570	19,034	1,423,290
Wallace*	See Duplin County								
Watha	2,456	-	-	29,245	-	713	2,948	4,442	39,804
Perquimans									
Hertford	389,729	34,493	-	330,265	-	9,207	71,352	65,573	900,619
Winfall	88,070	-	-	89,859	-	2,510	16,387	20,863	217,689
Person									
Roxboro	3,757,679	191,207	-	1,268,688	-	39,221	586,524	269,262	6,112,581
Pitt									
Ayden	898,450	51,266	-	799,509	-	20,547	272,689	159,404	2,201,865
Bethel	325,743	20,043	-	297,933	-	7,742	51,754	62,528	765,743
Falkland	14,641	155	-	19,437	-	500	2,340	2,733	39,806
Farmville	1,392,649	51,599	-	791,979	11,454	20,321	367,476	155,871	2,791,349
Fountain	124,010	313	-	92,665	-	2,381	5,432	19,135	243,936
Greenville	21,463,845	1,615,347	-	11,239,905	-	291,246	3,669,785	1,912,098	40,192,225
Grifton*	456,987	-	-	371,807	-	10,194	69,994	79,650	988,632
Grimesland	58,208	391	-	75,560	-	1,939	25,035	14,816	175,947
Simpson	82,037	4,122	-	79,997	-	2,054	4,542	15,838	188,590
Winterville	1,838,778	56,207	-	988,374	-	25,894	131,917	195,593	3,236,764

				TABLE 65C	Continued				
	Property	License and	0	Municipal share of local	Hold	Municipal share of state	Utility	Motor fuel tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities Polk	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Columbus	316,896	11,092	19,874	176,431		4,603	44,249	38,871	612,016
Saluda*	343,195	2,320	19,074	98,034	18,632	4,005	29,392	30,056	521,629
Tryon	842,305	2,320	-	302,039	43,912	7,826	29,392 84,794	50,050 76,844	1,357,720
Randolph	042,505	-	-	502,059	43,912	7,020	04,/94	70,044	1,557,720
Archdale*	2,064,881	102,570	_	1,452,251	-	1,270	353,080	295,947	4,269,999
Asheboro	9,713,298	368,360	-	3,611,387	263,639	-	1,658,037	685,865	16,300,587
Franklinville	114,627		-	209,866	203,037	-	16,883	41,295	382,671
High Point*	See Guilford County			209,000			10,005	41,275	302,071
Liberty	796,369	29,789	-	434,384	1,596	12,084	119,430	101,822	1,495,474
Ramseur	585,709	14,060	-	262,747	23,914		69,221	56,945	1,012,596
Randleman	1,371,305	29,758	-	619,268	16,565	17,258	269,961	125,961	2,450,076
Seagrove	91,220		-	39,650	4,858		17,098	12,520	165,345
Staley	23,319	-	-	56,505	-	-	23,371	14,401	117,596
Thomasville*	See Davidson County						-)-)
Trinity	218,266	30,231	-	1,086,649	-	-	207,095	168,727	1,710,969
Richmond	,	,		, ,			,	,	
Dobbins Heights	78,331	-	-	154,761	-	4,037	14,787	36,526	288,441
Ellerbe	159,564	1,563	-	169,552	-	4,387	49,137	41,681	425,884
Hamlet	1,605,931	27,166	-	1,000,014	-	26,111	249,565	210,578	3,119,365
Hoffman	29,994	-	-	109,401	-	2,843	10,418	33,160	185,816
Norman	-	-	-	13,066	-	338	3,748	-	17,152
Rockingham	2,415,817	139,310	-	1,609,395	-	42,036	885,352	308,861	5,400,771
Robeson									
Fairmont	457,431	25,796	-	455,142	-	11,716	88,144	99,740	1,137,969
Lumber Bridge	10,712	-	-	20,280	-	-	8,454	5,257	44,704
Lumberton	6,137,239	382,107	471,197	3,769,117	-	98,237	1,029,408	733,099	12,620,404
Marietta	-	-	-	27,887	-	-	2,406	-	30,293
Maxton*	525,967	16,302	-	440,310	-	11,168	151,907	90,837	1,236,491
McDonald	829	-	-	20,796	-	-	2,455	4,330	28,410
Orrum	-	-	-	13,279	-	-	5,173	-	18,451
Parkton	62,045	-	-	74,415	-	-	16,866	19,718	173,045
Pembroke	439,037	22,004	-	464,751	-	11,942	105,338	90,382	1,133,454
Proctorville	6,172	-	-	22,259	-	-	4,093	5,893	38,417
Raynham	3,311	-	-	11,903	-	-	1,955	3,163	20,332
Red Springs*	709,952	35,012	-	593,031	-	15,257	112,950	116,643	1,582,845
Rennert	3,530	-	-	57,701	-	•	5,441	11,550	78,221
Rowland	240,525	3,090	36,271	197,343	-	5,081	34,585	48,810	565,704
St Pauls	470,485	23,674	-	390,688	-	7,763	80,876	78,603	1,052,089

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rockingham									
Eden	4,368,943	43,623	-	2,454,466	22,446	70,086	703,938	539,720	8,203,222
Madison	1,727,580	23,246	-	347,792	103,668	9,928	177,315	81,200	2,470,730
Mayodan	786,319	33,025	-	372,726	20,773	10,551	392,699	81,231	1,697,324
Reidsville	6,018,800	192,340	-	2,268,262	210,777	64,766	1,121,122	495,266	10,371,333
Stoneville	471,769	1,123	-	153,941	25,805	4,361	19,369	36,487	712,855
Wentworth	-	-	-	443,478	-	12,582	81,170	-	537,230
Rowan									
China Grove	968,788	-	-	593,490	-	17,435	182,398	120,933	1,883,044
Cleveland	258,880	2,427	-	123,465	95,835	3,607	232,083	31,297	747,594
East Spencer	403,853	9,375	-	261,597	-	7,627	78,984	64,859	826,294
Faith	187,469	3,957	-	106,231	-	3,107	28,454	25,745	354,963
Granite Quarry	527,987	14,160	-	339,542	-	9,964	66,035	75,217	1,032,905
Kannapolis*	See Cabarrus County								
Landis	509,499	-	-	458,793	-	13,398	192,342	100,547	1,274,580
Rockwell	331,803	13,422	-	302,758	-	8,839	89,474	65,279	811,575
Salisbury	13,520,398	507,369	-	4,277,532	791,212	125,038	1,886,178	926,654	22,034,382
Spencer	1,012,013	13,626	-	513,175	-	14,992	119,969	117,386	1,791,161
Rutherford									
Bostic	31,396	1,304	-	14,749	-	-	25,722	12,203	85,375
Chimney Rock	33,477	-	-	21,967	-	-	10,917	-	66,361
Ellenboro	44,052	1,683	-	20,566	-	-	44,300	20,691	131,292
Forest City	1,389,897	71,726	-	573,717	55,505	32,777	342,034	270,782	2,736,437
Lake Lure	1,321,145	27,397	-	590,689	-	4,625	83,262	69,188	2,096,307
Ruth	53,347	-	-	25,053	9,223	-	10,720	13,694	112,038
Rutherfordton	1,222,690	53,278	-	578,466	-	18,369	305,131	151,710	2,329,645
Spindale	1,056,657	14,738	-	470,327	80,002	9,219	251,220	154,245	2,036,409
Sampson									
Autryville	34,395	2,568	-	34,064	-	-	9,169	11,715	91,912
Clinton	2,470,028	60,939	-	1,472,727	70,396	38,287	583,944	286,526	4,982,848
Faison*	See Duplin County								
Garland	133,009	4,882	-	133,566	-	3,475	28,356	37,676	340,963
Harrells*	10,551	-	-	34,979	-	-	9,979	7,112	62,621
Newton Grove	162,275	5,281	-	104,110	-	2,704	30,270	23,114	327,755
Roseboro	370,089	21,506	-	229,636	-	5,967	56,008	50,986	734,191
Salemburg	70,649	7,175	-	81,324	-	-	26,772	20,033	205,952
Turkey	18,875	-	-	45,135	-	-	8,150	10,368	82,528

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Scotland									
East Laurinburg	-	-	-	-	-	1,279	25,494	11,480	38,253
Gibson	105,126	43	-	40,422	-	2,541	17,644	20,976	186,750
Laurinburg	2,767,441	164,698	-	1,069,782	-	70,002	770,716	526,745	5,369,384
Maxton*	See Robeson County								
Wagram	148,288	-	-	55,722	-	3,453	22,112	31,508	261,083
Stanly									
Albemarle	5,073,897	194,383	-	2,510,454	-	69,466	880,920	573,790	9,302,910
Badin	314,902	-	-	281,370	-	-	64,609	63,792	724,673
Locust*	552,322	2,290	-	399,228	-	-	74,571	88,045	1,116,456
Misenhimer	16,196	-	-	112,283	-	-	21,877	-	150,356
New London	111,740	-	-	98,601	-	-	109,946	20,200	340,487
Norwood	753,299	1,800	-	435,063	-	12,863	93,620	98,452	1,395,096
Oakboro	501,602	11,389	-	188,839	-	-	80,887	61,974	844,691
Red Cross	69,000	-	-	116,576	-	-	16,832	-	202,408
Richfield	75,340	-	-	82,477	-	2,259	32,822	25,008	217,906
Stanfield*	363,435	6,528	-	203,621	-	3,068	50,619	44,586	671,857
Stokes									
Danbury	18,591	-	-	8,068	-	469	12,526	6,391	46,046
King*	1,658,771	45,272	-	717,801	-	26,769	244,486	201,274	2,894,373
Tobaccoville*	See Forsyth County								
Walnut Cove	349,744	13,038	-	159,547	-	6,644	63,059	53,693	645,725
Surry									
Dobson	372,727	10,501	-	319,751	-	6,551	80,709	49,008	839,247
Elkin*	1,898,866	14,848	-	886,953	128,201	18,112	275,878	144,731	3,367,590
Mount Airy	4,358,258	79,173	98,165	1,837,494	442,202	37,575	578,252	285,710	7,716,828
Pilot Mountain	602,284	4,084	-	277,074	30,316	5,611	66,590	44,694	1,030,653
Swain									
Bryson City	379,749	14,375	-	277,026	-	6,352	68,384	52,542	798,428
Transylvania									
Brevard	2,929,243	20,143	-	1,100,824	40,274	29,869	293,984	222,527	4,636,863
Rosman	66,796	923	-	24,952	-	2,514	20,757	15,524	131,466
Tyrrell						•			
Columbia	131,650	6,427	-	41,944	3,241	3,758	33,541	27,625	248,186

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Union									
Fairview	56,235	161	-	12,584	-	-	32,670	-	101,650
Hemby Bridge	26,218	-	-	14,655	553	-	40,091	-	81,518
Indian Trail	1,352,109	40,352	-	476,841	-	70,910	562,557	389,476	2,892,246
Lake Park	476,053	14,719	-	188,696	-	-	60,966	84,808	825,243
Marshville	644,251	135,345	-	227,441	-	11,358	141,600	80,867	1,240,862
Marvin	166,040	-	-	42,987	-	7,193	55,682	-	271,902
Mineral Springs	47,438	10,539	-	17,091	-	-	106,661	-	181,729
Mint Hill*	See Mecklenburg Count	y							
Monroe	11,460,519	546,725	200,365	4,711,853	-	134,524	1,584,971	981,380	19,620,337
Stallings	2,203,620	133,843	-	520,435	-	39,239	259,301	242,594	3,399,032
Unionville	67,119	24,203	-	23,727	4,547	-	181,449	-	301,045
Waxhaw	1,242,884	36,615	-	380,415	-	14,124	169,849	101,347	1,945,234
Weddington*	393,726	57,608	-	139,775	1,189	33,814	158,976	-	785,089
Wesley Chapel	86,458	39,626	-	29,080	1,801	16,556	110,772	-	284,293
Wingate	370,251	21,833	-	148,473	-	11,779	76,665	81,294	710,294
Vance	,	,				,	,	,	,
Henderson	4,706,308	310,837	-	2,183,325	21,815	72,963	630,345	530,438	8,456,030
Kittrell	4,442	-	-	1,945	· -	633	6,935	5,963	19,917
Middleburg	12,133	-	-	6,031	-	739	6,039	8,278	33,220
Wake				-,			•,•••	-,	,
Apex	9,673,772	329,920	-	4.421.932	-	109,613	954,182	749,650	16,239,069
Cary*	48,046,404	2,691,529	-	19,114,382	-	470,842	4,120,922	3,108,252	77,552,331
Durham*	See Durham County	_,					-,,	-,	
Fuquay-Varina	4,993,305	99,626	-	1,734,464	-	43,059	499,063	321,612	7,691,129
Garner	10,453,491	354,475	-	3,617,010	-	89,177	923,561	614,517	16,052,231
Holly Springs	6,050,907	175,402	-	2,189,582	-	54,789	351,680	387,579	9,209,940
Knightdale	2,508,540	83,827	_	1,166,519	_	28,700	192,854	204,173	4,184,613
Morrisville*	8,171,767	123,988	-	1,713,305	120,622	47,463	528,026	278,336	10,983,507
Raleigh	119,703,018	9,754,263	_	56,327,116	120,022	1,390,781	15,727,056	8,916,050	211,818,284
Rolesville	521,840	16,786	-	177,447	_	4,360	48,432	34,970	803,835
Wake Forest*	7,688,710	213,161	-	2,869,751	_	73,265	610,561	472,223	11,927,672
Wendell	1,349,052	36,648		826,676		20,365	142,634	145,294	2,520,669
Zebulon*	2,278,780	40,651		780,750	458,366	19,192	317,209	128,275	4,023,223
Warren	2,278,780	40,031	-	700,750	450,500	19,192	517,209	120,275	4,023,223
Macon	11,943			17,289		491	4,237	4,697	38,658
Norlina	11,945	6,762	-	17,289	-	491 4,865	4,237 32,021	42,368	453,075
Warrenton	342,806	6,762 16,105	-	170,781	326	4,805 3,488	32,021 44,203	42,308 29,152	453,075 558,694
wai renton	542,000	10,105	-	122,014	520	3,400	44,203	29,152	550,094

				TABLE 65C	Continued				
				Municipal		Municipal		Motor	
		License		share of		share of		fuel	
	Property	and		local	Hold	state	Utility	tax	
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill	
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Washington									
Creswell	43,222	1,550	-	20,517	-	1,177	15,563	9,669	91,698
Plymouth	829,608	9,201	-	300,723	-	17,718	149,559	130,735	1,437,544
Roper	89,297	273	-	32,470	-	2,758	22,728	22,794	170,319
Watauga									
Beech Mountain*	2,155,547	35,336	271,072	77,432	40,910	1,368	88,717	114,870	2,785,253
Blowing Rock*	2,352,023	36,788	386,658	349,544	10,479	6,303	134,515	85,183	3,361,493
Boone	3,702,733	128,184	469,386	3,481,943	-	61,610	700,539	401,234	8,945,628
Seven Devils*	571,337	-	-	33,552	9,100	602	14,291	25,737	654,619
Wayne									
Eureka	45,905	988	-	26,911	-	260	8,147	7,771	89,983
Fremont	301,100	6,584	-	125,183	15,902	6,321	49,172	52,860	557,121
Goldsboro	10,801,120	491,064	466,488	5,631,879	-	170,510	1,843,880	1,177,122	20,582,063
Mount Olive*	1,115,381	33,572	-	577,357	-	20,361	204,990	153,590	2,105,250
Pikeville	174,822	-	-	89,325	-	770	36,435	26,076	327,428
Seven Springs	20,628	245	-	11,643	-	93	7,042	4,507	44,159
Walnut Creek	531,749	6,632	-	268,960	-	3,855	21,925	38,161	871,282
Wilkes									
Elkin*	See Surry County								
North Wilkesboro	1,775,497	47,055	-	900,379	100,437	18,400	303,506	153,593	3,298,869
Ronda	50,736	-	-	102,363	-	2,075	19,156	20,655	194,984
Wilkesboro	1,872,890	50,331	139,890	690,745	44,982	14,102	375,828	120,205	3,308,973
Wilson									
Black Creek	117,505	197	-	47,667	-	3,205	20,728	22,444	211,746
Elm City	321,339	2,548	-	126,127	21,964	6,157	70,436	46,940	595,511
Kenly*	See Johnston County								
Lucama	137,160	3,733	-	52,844	-	3,886	37,644	29,009	264,276
Saratoga	80,010	198	-	29,864	-	1,695	3,535	13,235	128,537
Sharpsburg*	See Nash County								
Sims	21,834	1,486	-	8,834	160	575	9,904	4,971	47,763
Stantonsburg	142,960	6,249	-	46,021	-	3,227	48,406	25,157	272,020
Wilson	13,672,736	1,008,860	-	5,131,160	-	207,868	2,740,737	1,464,623	24,225,983

	TABLE 65Continued													
				Municipal		Municipal		Motor						
		License		share of		share of		fuel						
	Property	and		local	Hold	state	Utility	tax						
	tax	"meals"	Occupancy	government	harmless	beer and wine	franchise	[Powell Bill						
	levies	taxes 1	taxes 1	sales taxes 2	distribution	excise taxes	tax 3	allocation]	Total					
Municipalities	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]					
Yadkin														
Boonville	293,752	-	-	121,791	7,931	-	70,857	41,730	536,061					
East Bend	174,061	-	-	72,965	-	-	33,227	26,783	307,035					
Jonesville	692,813	23,108	48,600	288,986	-	-	81,185	82,379	1,217,070					
Yadkinville	675,433	23,346	-	307,786	26,887	2,926	412,626	94,206	1,543,210					
Yancey														
Burnsville	617,230	31,378	-	319,829	-	-	113,323	56,141	1,137,901					
All reporting														
municipalities	1,663,373,556	97,262,626	18,371,399	664,024,290	14,157,460	18,703,575	212,707,109	135,305,539 a	2,823,905,555					

* 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 \$181,786.

3 Includes telecommunications tax distribution amount of \$56,290,836.

a Includes \$166,998 distributed to the unincorporated community of Butner in Granville County as required by G.S. 136-41.1(c).

² Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$25,619,472, and Huntersville, \$1,242,830.

	Property in	unincorporated	areas	Property in municipalities				2	All property who	wnship Municipal taxes taxes Total [\$] [\$] [\$]			
	County-	District or		County-	District or			County-	District or				
	wide	township		wide	township	Municipal		wide	township	Municipal			
Fiscal	taxes	taxes	Total	taxes	taxes	taxes	Total	taxes	taxes	taxes	Total		
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
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		
2003-2004	1,795,567,417	183,863,483	1,979,430,900	2,284,097,221	59,950,443	1,541,567,914	3,885,615,578	4,079,664,638	243,813,926	1,541,567,914	5,865,046,478		
2004-2005	1,856,973,600	186,987,592	2,043,961,192	2,469,810,944	64,832,019	1,663,373,556	4,198,016,519	4,326,784,544	251,819,611	1,663,373,556	6,241,977,711		

TABLE 66. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS

TABLE 67. WEIGHTED AVERAGE PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY

	Property ir	ı unincorporated	areas		Property in m	unicipalities		All property wherever located		
	County-wide	District or	Total	County-wide	District or	Municipal	Total	County-wide	All juris-	
Fiscal	rate	township rate	rate	rate	township rate	rate	rate	rate	dictions rate	
year	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
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	
2003-2004	.637	.065	.702	.661	.017	.446	1.125	.650	.935	
2004-2005	.629	.063	.692	.660	.017	.445	1.122	.646	.936	

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

	(preceding beginning of		
	Real property				
	in	Real property	Tangible	Public service	Grand total
	unincorporated	in	personal	company	all property
Fiscal	areas	municipalities	property	property*	locally taxable
year	[\$]	[\$]	[\$]	[\$]	[\$]
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
2003-2004	211,776,805,940	274,684,893,634	117,944,792,111	22,997,034,378	627,403,526,063
2004-2005	225,341,036,675	303,192,791,835	117,683,367,201	23,258,360,938	669,475,556,649

TABLE 68. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA (Assessments are as of January 1 preceding beginning of fiscal year)

* 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 69. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE

BY LOCATION

	А	ssessed valuation	
	Property in	Property	
	unincorporated	in	
Fiscal	areas	municipalities	Total
year	[\$]	[\$]	[\$]
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
2003-2004	281,898,003,246	345,505,522,817	627,403,526,063
2004-2005	295,394,343,744	374,081,212,905	669,475,556,649

	BY SPECIAL TAX DISTRICTS												
	School	All											
	district	other											
Fiscal	levies	district levies	Total										
year	[\$]	[\$]	[\$]										
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										
2003-2004	49,732,680	194,081,246	243,813,926										
2004-2005	52,744,934	199,074,677	251,819,611										

TABLE 70. TOTAL PROPERTY TAXES LEVIED

TABLE 71. VALUATION OF PROPERTY OF UTILITY COMPANIESBY COUNTIES AND BY TYPES OF COMPANIES FOR 2004-2005

	Flect	ric power compa		Electric membership	TYPES OF COM Gas		elephone compan	ies	Gas pipeline	Total
	Elect	The power compa	lines	corporations:	companies:	10	stephone compan	les	companies:	utility
	System	Non-system	Total	Total	Total	System	Non-system	Total	Total	company
Counties	valuation	valuation	100% valuation	valuation 1	valuation 2	valuation	valuation	100% valuation	valuation 3	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	109,657,252	52,100	109,709,352	8,031,572	29,849,521	82,076,255	16,200	82,092,455	20,044,028	249,726,928
Alexander	28,558,823	-	28,558,823	14,382,342	585,262	13,240,722	-	13,240,722	-	56,767,149
Alleghany	555,735	-	555,735	17,860,609	-	784,926	-	784,926	-	19,201,270
Anson	23,848,133	992,000	24,840,133	16,180,415	11,066,760	19,353,443	-	19,353,443	7,594	71,448,345
Ashe	-	-	-	36,522,984	-	2,704,879	-	2,704,879	1,413,492	40,641,355
Avery	1,382,071	-	1,382,071	15,169,586	676,832	8,508,721	-	8,508,721	-	25,737,210
Beaufort	17,317,731	6,583	17,324,314	23,159,838	3,553,703	17,394,282	-	17,394,282	-	61,432,137
Bertie	10,026,509	4,900	10,031,409	9,132,385	1,212,836	8,956,203	-	8,956,203	-	29,332,833
Bladen	12,371,659	364,600	12,736,259	23,910,720	3,124,347	6,879,802	-	6,879,802	-	46,651,128
Brunswick	1,043,734,670	3,008,115	1,046,742,785	104,221,228	4,806,606	21,131,690	-	21,131,690	-	1,176,902,309
Buncombe	271,299,683	7,262,980	278,562,663	13,175,433	38,389,663	123,673,231	555,500	124,228,731	-	454,356,490
Burke	53,362,375	447,622	53,809,997	30,024,098	11,197,405	34,763,930	-	34,763,930		129,795,430
Cabarrus	67,940,581	-	67,940,581	10,222,514	40,764,602	89,024,181	84,987	89,109,168	7,293,994	215,330,859
Caldwell	51,494,285	426,526	51,920,811	34,879,011	7,505,964	31,901,849	-	31,901,849	-	126,207,635
Camden	3,670,580	-	3,670,580	2,384,386	220,149	2,977,724	-	2,977,724	-	9,252,839
Carteret	29,985,053	10,400	29,995,453	35,190,077	-	29,362,085	5,660	29,367,745	-	94,553,275
Caswell	15,217,805	208,776	15,426,581	6,611,476	1,194,294	14,024,216	-	14,024,216	957,587	38,214,154
Catawba	353,520,180	3,437,036	356,957,216	10,852,295	28,208,836	79,917,408	-	79,917,408	1,314,739	477,250,494
Chatham	139,337,055	71,400	139,408,455	15,177,151	14,782,538	28,310,228	-	28,310,228	16,844,807	214,523,179
Cherokee	15,231,934	-	15,231,934	7,960,561	-	17,747,234	-	17,747,234	-	40,939,729
Chowan	4,828,644	3,503	4,832,147	2,834,901	1,245,190	4,765,274	-	4,765,274	-	13,677,512
Clay	1,182,174	-	1,182,174	8,344,977	-	6,874,804	-	6,874,804	-	16,401,955
Cleveland	118,593,581	223,921	118,817,502	13,580,764	1,942,699	45,022,723	-	45,022,723	9,257,971	188,621,659
Columbus	26,992,370	-	26,992,370	34,815,226	3,444,739	17,478,680	-	17,478,680	-	82,731,015
Craven	35,930,620	6,493	35,937,113	10,794,383	7,060,110	40,012,905	1,000	40,013,905	-	93,805,511
Cumberland	69,462,414	215,100	69,677,514	43,451,578	56,981,308	129,106,002	-	129,106,002	840,604	300,057,006
Currituck	25,007,378	40,400	25,047,778	62,613	357,645	5,033,929	-	5,033,929	-	30,501,965
Dare	49,095,870	12,400	49,108,270	6,007,927	-	15,251,566	-	15,251,566	-	70,367,763
Davidson	61,708,955	2,509,563	64,218,518	50,587,012	4,599,354	127,143,359	-	127,143,359	44,080,127	290,628,370
Davie	24,072,727	5,841,800	29,914,527	18,067,166	2,584,477	7,523,571	-	7,523,571	3,019,446	61,109,187
Duplin	21,896,159	-	21,896,159	34,539,890	4,566,115	15,559,208	46,600	15,605,808	-	76,607,972
Durham	176,732,698	234,500	176,967,198	11,117,277	51,554,445	273,517,293	-	273,517,293	-	513,156,213
Edgecombe	10,257,864	13,579	10,271,443	20,421,778	7,126,777	78,136,340	-	78,136,340	-	115,956,338
Forsyth	232,234,660	4,638,100	236,872,760	5,673,340	71,813,519	198,435,284	-	198,435,284	3,017,756	515,812,659
Franklin	24,619,439	34,568	24,654,007	23,643,603	2,008,499	40,785,475	-	40,785,475	-	91,091,584
Gaston	414,026,102	764,708	414,790,810	32,285,423	54,637,004	96,686,782	-	96,686,782	25,763,431	624,163,450
Gates	6,131,661	62,410	6,194,071	4,793,827	2,010,030	4,792,261	-	4,792,261	-	17,790,189
Graham	11,320,520	-	11,320,520	-	-	5,612,739	-	5,612,739	-	16,933,259
Granville	28,012,808	-	28,012,808	19,383,917	6,789,153	21,318,671	-	21,318,671	-	75,504,549
Greene	2,075,333	-	2,075,333	11,437,900	1,617,028	4,519,870	-	4,519,870	-	19,650,131

				Electric					Gas	
	Elect	ric power compa	nnies	membership corporations:	Gas companies:	Те	elephone compan	ies	pipeline companies:	Total utility
	System	Non-system	Total	Total	Total	System	Non-system	Total	Total	company
Counties	valuation	valuation	100% valuation	valuation 1	valuation 2	valuation	valuation	100% valuation	valuation 3	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Guilford	307,898,692	1,756,897	309,655,589	2,373,411	98,887,065	371,660,585	437,200	372,097,785	91,789,135	874,802,985
Halifax	51,897,724	323,901	52,221,625	17,193,698	5,484,266	19,737,536	-	19,737,536	-	94,637,125
Harnett	53,733,707	-	53,733,707	34,991,214	5,365,608	34,785,593	-	34,785,593	661,157	129,537,279
Haywood	53,757,337	64,200	53,821,537	26,580,608	2,797,031	29,045,927	-	29,045,927	-	112,245,103
Henderson	86,408,039	636,885	87,044,924	-	25,299,086	40,808,373	-	40,808,373	-	153,152,383
Hertford	22,943,360	1,420	22,944,780	3,963,819	5,426,237	10,847,146	11,490	10,858,636	509,100	43,702,572
Hoke	11,740,970	-	11,740,970	18,551,570	1,667,454	10,412,333	-	10,412,333	-	42,372,327
Hyde	100,969	-	100,969	13,212,900	-	3,955,066	-	3,955,066	-	17,268,935
Iredell	89,699,970	127,967	89,827,937	52,172,978	31,985,012	62,392,733	-	62,392,733	28,477,358	264,856,018
Jackson	68,123,138	615,250	68,738,388	4,549,426	2,377,330	28,521,452	2,500	28,523,952	4,889,547	109,078,643
Johnston	63,444,069	142,970	63,587,039	10,095,696	46,546,620	43,500,880	-	43,500,880	-	163,730,235
Jones	5,605,962	-	5,605,962	15,684,484	-	4,314,823	-	4,314,823	-	25,605,269
Lee	31,354,062	103,065	31,457,127	11,816,487	8,009,896	41,930,024	-	41,930,024	508,928	93,722,462
Lenoir	22,549,404	4,928	22,554,332	6,810,084	9,093,522	27,232,498	-	27,232,498	-	65,690,436
Lincoln	285,475,950	1,522	285,477,472	31,399,073	5,667,592	35,881,032	-	35,881,032	6,659,789	365,084,958
Macon	71,200,794	984,770	72,185,564	6,077,212	6,195,305	23,658,983	-	23,658,983	-	108,117,064
Madison	15,544,619	1,422,200	16,966,819	25,167,644	1,461,016	13,588,590	-	13,588,590	-	57,184,069
Martin	27,588,578	7,913	27,596,491	5,627,080	1,314,392	12,785,005	-	12,785,005	-	47,322,968
McDowell	39,682,057	61,520	39,743,577	11,463,783	3,567,896	21,972,069	-	21,972,069	-	76,747,325
Mecklenburg	1,955,032,534	2,848,013	1,957,880,547	27,738,393	270,741,880	786,099,571	200,600	786,300,171	37,877,855	3,080,538,846
Mitchell	10,644,111	-	10,644,111	9,951,724	2,071,247	10,898,354	-	10,898,354	-	33,565,436
Montgomery	30,107,813	361,500	30,469,313	11,695,735	677,170	11,864,580	-	11,864,580	-	54,706,798
Moore	65,504,744	-	65,504,744	22,505,337	3,976,509	38,769,119	53,000	38,822,119	638,806	131,447,515
Nash	45,160,210	5,700	45,165,910	1,496,300	1,803,079	35,779,032	-	35,779,032	-	84,244,321
New Hanover	255,321,067	2,270,050	257,591,117	-	19,987,977	90,925,657	-	90,925,657	-	368,504,751
Northampton	52,350,145	49,600	52,399,745	7,668,717	3,264,748	8,378,737	-	8,378,737	1,357,194	73,069,141
Onslow	27,793,231	3,380	27,796,611	80,147,829	2,675,110	49,979,768	-	49,979,768	-	160,599,318
Orange	78,385,040	-	78,385,040	40,095,888	17,119,961	57,182,107	-	57,182,107	10,218,547	203,001,543
Pamlico	4,762,383	-	4,762,383	12,103,805	-	5,910,801	-	5,910,801	-	22,776,989
Pasquotank	7,899,567	14,435	7,914,002	3,490,746	481,568	11,897,339	-	11,897,339	-	23,783,655
Pender	20,445,072	-	20,445,072	27,484,382	178,926	20,308,721	-	20,308,721	-	68,417,101
Perquimans	10,282,769	3,503	10,286,272	8,391,141	275,455	4,537,675	-	4,537,675	-	23,490,543
Person	686,678,990	14,064,600	700,743,590	16,036,241	9,905,626	20,165,392	-	20,165,392	74,741	746,925,590
Pitt	10,064,498	7,766	10,072,264	10,842,229	5,968,594	62,053,479	-	62,053,479	-	88,936,560
Polk	14,808,428	-	14,808,428	10,427,284	6,647,783	15,748,522	-	15,748,522	399,494	48,031,51
Randolph	78,671,899	-	78,671,899	49,471,811	17,320,957	69,989,984	15,300	70,005,284	-	215,469,95
Richmond	313,867,493	649,350	314,516,843	14,657,993	23,668,188	36,991,961	-	36,991,961	695,721	390,530,700
Robeson	71,688,899	43,028	71,731,927	41,013,865	11,523,699	43,854,631	9,205	43,863,836	-	168,133,327
Rockingham	168,280,695	5,154,058	173,434,753	8,984,572	17,102,919	47,328,536	-	47,328,536	51,346,373	298,197,153
Rowan	229,003,437	24,450	229,027,887	6,986,685	23,998,194	63,903,468	-	63,903,468	26,876,387	350,792,621

	TABLE 71 Continued													
				Electric					Gas					
	Elect	ric power compa	nies	membership	Gas	Te	elephone compan	ies	pipeline	Total				
				corporations:	companies:				companies:	utility				
	System	Non-system	Total	Total	Total	System	Non-system	Total	Total	company				
Counties	valuation	valuation	100% valuation	valuation 1	valuation 2	valuation	valuation	100% valuation	valuation 3	valuation				
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]				
Rutherford	169,271,713	24,000	169,295,713	19,950,746	5,939,034	31,461,135	-	31,461,135	-	226,646,628				
Sampson	25,838,288	481,820	26,320,108	36,958,445	3,855,112	14,800,584	-	14,800,584	-	81,934,249				
Scotland	19,645,653	-	19,645,653	10,437,478	4,898,581	23,797,343	-	23,797,343	-	58,779,055				
Stanly	28,164,348	3,296	28,167,644	21,494,405	13,839,525	25,194,859	44,500	25,239,359	-	88,740,933				
Stokes	298,145,770	455,800	298,601,570	14,124,251	151,123	21,791,505	-	21,791,505	-	334,668,449				
Surry	52,979,720	11,340	52,991,060	26,008,786	-	31,721,009	-	31,721,009	6,576,139	117,296,994				
Swain	10,701,195	16,430	10,717,625	-	46,000	8,518,436	-	8,518,436	-	19,282,061				
Transylvania	34,364,911	2,986,060	37,350,971	12,365,940	2,703,296	38,162,687	-	38,162,687	-	90,582,894				
Tyrrell	4,238,786	-	4,238,786	-	-	1,627,462	-	1,627,462	-	5,866,248				
Union	53,414,289	10,086	53,424,375	66,829,625	32,011,232	75,776,446	57,000	75,833,446	-	228,098,678				
Vance	22,095,783	12,750	22,108,533	2,517,952	4,344,870	16,294,175	-	16,294,175	-	45,265,530				
Wake	2,402,843,598	11,480,744	2,414,324,342	32,675,913	158,104,765	565,600,639	-	565,600,639	37,129,315	3,207,834,974				
Warren	11,376,740	17,100	11,393,840	13,604,100	8,400	10,549,527	-	10,549,527	1,074,456	36,630,323				
Washington	9,384,562	-	9,384,562	1,322,194	130,806	4,147,664	-	4,147,664	-	14,985,226				
Watauga	236,202,504	96,240	236,298,744	43,459,576	-	19,266,991	-	19,266,991	2,590,959	301,616,270				
Wayne	-	-	-	18,486,101	18,108,572	47,560,233	-	47,560,233	-	84,154,906				
Wilkes	67,697,952	125,900	67,823,852	21,336,127	-	22,795,609	-	22,795,609	7,598,682	119,554,270				
Wilson	7,705,663	4,928	7,710,591	796,387	4,479,540	28,842,674	105,800	28,948,474	-	41,934,992				
Yadkin	28,683,050	-	28,683,050	10,991,026	-	5,102,652	-	5,102,652	4,773,583	49,550,311				
Yancey	8,851,679	-	8,851,679	15,568,569	330,148	8,247,562	-	8,247,562	-	32,997,958				
All counties	12,529,802,721	78,375,418	12,608,178,139	1,864,741,648	1,426,963,332	5,101,167,019	1,646,542	5,102,813,561	456,578,842	21,459,275,522				

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 four counties. Non-system valuation for the other sixteen counties are as follows: Avery, \$18,100; Burke, \$81,261; Cherokee, \$3,500; Clay, \$2,150; Columbus, \$535,900; Craven, \$6,500; Gaston, \$63,910; Halifax, \$107,250; Haywood, \$300,800; Moore, \$3,000; Onslow, \$500; Pamlico, \$31,500; Pitt, \$216,410; Rutherford \$147,200; Warren, \$319,657; Yancey, \$241,830.

2 Gas Companies. System valuation and total valuation are the same in ninety four counties. Non-system valuation for the other six counties are as follows: Cumberland, \$667,535; Granville, \$4,800; Henderson, \$52,900; Lee, \$7,400; McDowell, \$7,500; Rowan, \$105,000.

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, \$142,460; Chatham, \$66,900; Guilford, \$947,950; Harnett, \$11,000; Mecklenburg, \$789,612; Rockingham, \$43,954; Wake, \$81,250.

		BY COUNTIES AND BY TYPES OF COMPANIES FOR 2004-2005													
	_				_	Motor			_					Motor	
	Ra	ailroad prope	rty	Airline	Busline	freight	Total		R	ailroad propei	rty	Airline	Busline	freight	Total
				companies:	companies:	carriers:	transportation					companies:	companies:	carriers:	transportation
	System	Non-system	Total	System	System	Total	company		System	Non-system	Total	System	System	Total	company
Counties	valuation	valuation	100% valuation	valuation ¹	valuation ¹	valuation ¹	valuation	Counties	valuation	valuation	100% valuation	valuation ¹	valuation ¹	valuation ¹	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	3,747,519	45,400	3,792,919	-	585,755	-	4,378,674	Guilford	28,077,648	2,098,395	30,176,043	89,460,283	1,964,297	55,941,442	177,542,065
Alexander	802,892	982,810	1,785,702	-	-	-	1,785,702	Halifax	11,774,529	409,910	12,184,439	-	598,352	0	12,782,791
Alleghany	-	-	-	-	0	-	0	Harnett	7,739,765	415,121	8,154,886	-	235,544	-	8,390,430
Anson	10,908,333	32,800	10,941,133	-	80,854	1,671,034	12,693,021	Haywood	2,113,473	-	2,113,473	-	470,681	-	2,584,154
Ashe	-	-	-	-	1,015	-	1,015	Henderson	5,524,753	16,300	5,541,053	-	210,483	2,805,798	8,557,334
Avery	-	-	-	-	2,871	-	2,871	Hertford	1,425,000	52,559	1,477,559	-	90,141	-	1,567,700
Beaufort	7,615,632	329,000	7,944,632	-	73,097	289,425	8,307,154	Hoke	1,352,299	-	1,352,299	-	74,449	237,736	1,664,484
Bertie	1,235,000	78,200	1,313,200	-	140,360	-	1,453,560	Hyde	-	-	-	-	-	-	-
Bladen	7,254,448	126,470	7,380,918	-	74,138	-	7,455,056	Iredell	8,993,063	558,650	9,551,713	-	520,823	4,228,013	14,300,549
Brunswick	4,726,890	24,430	4,751,320	-	168,136	4,286,669	9,206,125	Jackson	2,928,778	12,500	2,941,278	-	18,029	159,578	3,118,885
Buncombe	16,298,744	606,900	16,905,644	11,099,649	421,992	7,581,009	36,008,294	Johnston	22,047,066	954,200	23,001,266	-	1,021,924	5,798,150	29,821,340
Burke	8,788,588	8,880	8,797,468	0	271,404	3,209,164	12,278,036		396,723		396,723	-	110,572	-	507,295
Cabarrus	9,011,163	402,100	9,413,263	-	437,181	13,210,376	23,060,820		5,804,189		6,151,505	-	56,425	555,294	6,763,224
Caldwell	-	70,800	70,800	-	44,535	13,800,133	13,915,468		2,794,112		2,879,912	79,158	206,520	5,929,731	9,095,321
Camden	401.247	-	401,247	-	11.924		/ /	Lincoln	6.544.538		6.843.795	-	256.097	-,,	7.099.892
Carteret	2,633,866	2,460,920	5,094,786	-	118,293	-	5,213,079		180,000		180,000	-		182,472	362,472
Caswell	3,276,360	167,000	3,443,360	-	175,413	-	3,618,773		9,438,119			-	-		9,444,119
Catawba	8,814,671	340,730	9,155,401	15.119	646,399	26,084,896	35,901,815		1,532,662			-	82,404	-	1,903,986
Chatham	4,071,998	262,000	4,333,998		62,175		, ,	McDowell	33,550,696		33,678,176	-	247,567	420.859	34,346,602
Cherokee	675,000	,	675,000	-		-)	Mecklenburg	46,162,838		57,647,338	367,928,771	1,493,603	90,023,733	517,093,445
Chowan	400,404	-	400,404	-	12,424	300,382		Mitchell	15,843,906		15,862,740			571,584	16,434,324
Clay	-	-		-				Montgomery	2,056,273		2,056,273	-	100,181		2,156,454
Cleveland	12,814,502	478,000	13,292,502	-	204,012	629,270	14,125,784	0 1	4,372,818		4,601,148	-	85,691	2.418.185	7,105,024
Columbus	2,610,459	327,700	2,938,159	-	25,933		2,964,092		7,818,793		7,959,093	-	746,695	4,509,899	13,215,687
Craven	7,180,829	402,450	7,583,279	2,501,703	250,044	867,730	, ,	New Hanover	3,852,815	· · · · ·	4,617,915	7,546,535	180.639	13,740,516	26,085,605
Cumberland	19,635,849	1,252,470	20,888,319	5.344.401	817,590	8,263,000		Northampton	8,212,848	í -			211,501	10,7 10,010	8,459,099
Currituck	746,967		746,967				, ,	Onslow		500,920	500,920	546,881	569,824	380,955	1,998,580
Dare				_	37,353	115,281		Orange	4,211,350	· · · ·	4,566,550	- 10,001	660,653	737,359	5,964,562
Davidson	31,770,494	499.070	32,269,564	_	609,505	8,087,368	40,966,437	0	300			-	16,499		21,449
Davie	1,858,408	87,000	1,945,408	_	287,944	-	, ,	Pasquotank	893,080		893,080	-	35,047	_	928,127
Duplin	3.053.614	07,000	3,053,614		361,067		3,414,681		0,0,000	33,280		_	220.883		254,163
Durham	5,468,762	2,807,450	8,276,212		1,044,382	4,350,439	-, ,	Perquimans	1.344.697		1,344,697		31,980	31,278	1,407,955
Edgecombe	11,958,496	1,024,670	12,983,166		192,491	4,550,459	13,175,657	-	1,471,852		1,577,352		2,601	51,270	1,579,953
Forsyth	15,872,670	1,857,180	17,729,850	4,368,156	1,123,530	21,610,691	44,832,227		6,596,418		7,142,879	455,177	143,981	3,787,693	11,529,730
Franklin	1,293,805	1,037,100	1,492,055	4,500,150	41.555	21,010,071	1,533,610		1.793.424		1,793,424	455,177	64,496	5,707,075	1,857,920
Gaston	18,622,732		18,892,927		637,902	1,321,176	20,852,005		3.935.637				380,539	1,647,318	6.332.594
Gates	10,022,732	270,175	10,072,727		73,431	1,521,170		Richmond	18,569,922				122,072	1,047,510	19,020,635
Graham	-		-	-	75,451	-	75,451	Robeson	24.986.401	,		-	575,185	1,464,400	27,307,436
Granville	4,616,210	- 191,150	4,807,360	-	341,547	993,083	6 141 000	Rockingham	13,869,311		13,992,178	-	298,923	4,244,548	18,535,649
Greene	4,010,210		4,807,500	-	35,863	223,003	739,523	0	20,406,176	· · · ·	/ /	-	479,819		26,963,810
Greene	/03,000	-	703,000		35,005	-	133,523	Nowali	20,400,170	302,994	20,202,170	-	475,019	3,374,021	20,703,010

TABLE 72. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIESBY COUNTIES AND BY TYPES OF COMPANIES FOR 2004-2005

TABLE 72Continued															
						Motor								Motor	
	Railroad property			Airline	Busline	freight	Total		Railroad property			Airline	Busline	freight	Total
				companies:	companies:	carriers:	transportation					companies:	companies:	carriers:	transportation
	System	Non-system	Total	System	System	Total	company		System	Non-system	Total	System	System	Total	company
Counties	valuation	valuation	100% valuation	valuation ¹	valuation ¹	valuation ¹	valuation	Counties	valuation	valuation	100% valuation	valuation ¹	valuation ¹	valuation ¹	valuation
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	14,179,055	602,500	14,781,555	-	98,479	3,305,586	18,185,620	Vance	1,690,900	453,350	2,144,250	-	299,722	1,132,394	3,576,366
Sampson	326,745	141,090	467,835	-	207,091	3,152,721	3,827,647	Wake	17,870,803	5,914,331	23,785,134	178,413,009	1,167,060	20,507,124	223,872,327
Scotland	8,147,596	56,310	8,203,906	-	95,859	-	8,299,765	Warren	391,007	192,400	583,407	-	184,489	489,028	1,256,924
Stanly	4,061,902	-	4,061,902	-	29,663	-	4,091,565	Washington	2,060,369	30,100	2,090,469	-	24,839	-	2,115,308
Stokes	4,605,861	462,400	5,068,261	-	99,231	-	5,167,492	Watauga	-	-	-	-	50,433	1,227,212	1,277,645
Surry	4,748,041	-	4,748,041	-	226,718	22,943,796	27,918,555	Wayne	6,954,369	315,940	7,270,309	1,437	203,852	1,262,980	8,738,578
Swain	1,169,595	-	1,169,595	-	9,983	-	1,179,578	Wilkes	1,635,304	-	1,635,304	-	33,858	387,443	2,056,605
Transylvania	794,888	296,500	1,091,388	-	555	-	1,091,943	Wilson	15,391,351	278,400	15,669,751	-	466,802	10,556,662	26,693,215
Tyrrell	-	-	-	-	20,634	-	20,634	Yadkin	-	-	-	-	95,271	3,184,301	3,279,572
Union	15,795,565	90,310	15,885,875	-	83,333	571,601	16,540,809	Yancey	2,082,868	91,050	2,173,918	-	-	-	2,173,918
								All counties	669 392 703	45 574 850	714 967 553	667 760 279	25 395 107	390.962.477	1 799 085 416

.

 All counties
 669,392,703
 45,574,850
 714,967,553
 667,760,279
 25,395,107
 390,962,477
 1,799,085,416

 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.
 Image: Company but not used in its public service activities.

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

TABLE 73. VALUATION OF PUBLIC SERVICE COMPANY PROPERTY	
AS A PERCENTAGE OF TOTAL VALUATION BY COUNTY, FISCAL YEAR 2004-2005	5

	Dublin and			ENTAGE OF	1	ATION BY COU	1			Tetal secondar	0/ =64=4=1
	Public service	Total county	% of total		Public service	•	% of total		Public service	Total county	% of total
C	valuation	valuation	county	C	valuation	valuation	county	0	valuation	valuation	county
County	[\$]	[\$]	value	County	[\$]	[\$]	value	County	[\$]	[\$]	value
Alamance	254,105,602	9,678,168,657		Hertford	45,270,272	1,123,455,754		Vance	48,841,896	2,049,194,242	2.38%
Alexander	58,552,851	2,033,879,677	2.88%		44,036,811	1,433,822,370	3.07%		3,431,707,301	70,876,604,167	4.84%
Alleghany	19,201,270	1,034,029,971	1.86%	·	17,268,935	706,983,781		Warren	37,887,247	1,293,722,226	2.93%
Anson	84,141,366	1,203,836,101		Iredell	, ,	13,671,274,326		Washington	17,100,534	544,949,420	3.14%
Ashe	40,642,370	1,953,168,894		Jackson	107,307,981	5,576,781,543		Watauga	66,595,171	5,643,432,490	1.18%
Avery	25,740,081	2,453,371,069		Johnston	198,441,122	8,967,479,743		Wayne	329,192,228	5,761,917,238	5.71%
Beaufort	69,739,291	3,538,232,408	1.97%		26,112,564	516,010,150		Wilkes	121,610,875	4,329,051,701	2.81%
Bertie	30,786,393	968,556,458	3.18%		100,485,686	3,679,374,579		Wilson	68,628,207	4,889,411,411	1.40%
Bladen	54,106,184	1,735,956,994		Lenoir	74,785,757	3,157,947,417		Yadkin	52,829,883	2,099,974,629	2.52%
Brunswick	/ / /	13,459,362,571		Lincoln	372,184,850	5,531,403,906		Yancey	35,171,876	1,465,975,279	2.40%
Buncombe		18,034,859,157		Macon	108,479,536	5,436,423,786	2.00%	All counties	23,258,360,938	669,475,556,649	3.47%
Burke	142,073,466	4,929,365,891	2.88%	Madison	66,628,188	1,558,390,605	4.28%				
Cabarrus	238,391,679	13,969,812,745	1.71%	Martin	49,226,954	1,508,715,968	3.26%				
Caldwell	140,123,103	4,311,288,181	3.25%	McDowell	111,093,927	2,588,941,684	4.29%				
Camden	9,666,010	494,046,127	1.96%	Mecklenburg	3,597,632,291	82,793,848,517	4.35%				
Carteret	99,766,354	7,894,113,058	1.26%	Mitchell	49,999,760	1,065,804,558	4.69%				
Caswell	41,832,927	1,259,740,437	3.32%	Montgomery	56,863,252	2,050,093,190	2.77%				
Catawba	513,152,309	12,867,481,650	3.99%	Moore	138,552,539	7,895,718,376	1.75%				
Chatham	218,919,352	4,999,501,227	4.38%	Nash	97,460,008	5,395,216,460	1.81%				
Cherokee	41,614,729	2,271,013,829	1.83%	New Hanover	394,590,356	17,865,261,203	2.21%				
Chowan	14,390,722	807,993,226	1.78%	Northampton	81,528,240	1,244,276,307	6.55%				
Clay	16,401,955	1,186,798,083	1.38%	Onslow	162,597,898	6,158,477,686	2.64%				
Cleveland	202,747,443	5,748,265,080	3.53%	Orange		10,075,972,003	2.07%				
Columbus	85,695,107	2,528,515,375	3.39%	Pamlico	22,798,438	1,118,187,930	2.04%				
Craven	105,008,267	5,758,745,099	1.82%	Pasquotank	24,711,782	1,562,876,204	1.58%				
Cumberland	335,370,316	14,430,738,031	2.32%	Pender	68,671,264	3,697,026,346	1.86%				
Currituck	31,248,932	2,840,540,677	1.10%	Perquimans	24,898,498	815,461,155	3.05%				
Dare	70,520,397	6,041,927,579	1.17%	Person	748,505,543	3,208,820,401	23.33%				
Davidson	331,594,807	9,729,494,713	3.41%	Pitt	100,466,296	8,335,318,735	1.21%				
Davie	63,342,539	2,990,195,483	2.12%	Polk	49,889,431	1,670,508,287	2.99%				
Duplin	80,022,653	2,698,692,687		Randolph	221,802,545	8,488,890,184	2.61%				
Durham		20,623,782,020		Richmond	409,551,341	2,252,219,072	18.18%				
Edgecombe	129,131,995	2,471,794,669	5.22%	Robeson	195,440,763	3,811,198,420	5.13%				
Forsyth		25,363,122,981		Rockingham	316,732,802	5,708,714,381	5.55%				
Franklin	92,625,194	3,182,515,048		Rowan	377,756,431	9,339,566,641	4.04%				
Gaston		11,834,295,137		Rutherford	244,832,248	3,925,804,467	6.24%				
Gates	17,863,620	497,115,150		Sampson	85,761,896	3,124,672,828	2.74%				
Graham	16,933,259	877,172,957		Scotland	67,078,820	1,830,839,323	3.66%				
Granville	81,646,539	2,980,076,553	2.74%		92,832,498	3,558,270,454	2.61%				
Greene	20,389,654	709,274,263	2.87%	•	339,835,941	2,659,472,176	12.78%				
Guilford	1,052,345,050	39,616,090,213	2.66%		145,215,549	4,563,059,918	3.18%				
Halifax	107,419,916	2,643,217,450	4.06%		20,461,639	599,992,664	3.41%				
Harnett	137,927,709	4,620,633,438		Transylvania	91,674,837	3,626,133,905	2.53%				
Haywood	114,829,257	4,757,247,256		Tyrrell	5,886,882	234,729,829	2.51%				
Henderson	161,709,717	8,886,892,119	1.82%			13,472,966,225	1.82%				
munion	101,107,111	0,000,074,117	1.02/0	Childh		10,112,700,223	1.02/0				

TABLE 74. LOCAL GOVERNMENT TAX RATES FISCAL YEAR 2005-2006

	1			т		1			I AA KA I ES F IS'	CAL ILA	K 2003-200	0		1		1	T 1
	X 7				local		ocal	Local		*7		7 1		Local		Local	Local
	Year		alorem		upancy		red food	land		Year		alorem		upancy		ared food	land
	of		ax		tax		tax	transfer		of		tax		tax		tax	transfer
	latest		ates		ates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Alamance	2001	.5625		3%					Bertie	2004	.7800		3%				
Alamance			.2400						Askewville			.1500					
* Burlington			.5550						Aulander			.7600					
Elon			.3700						Colerain			.4500					
* Gibsonville			.5150						Kelford			.3600					
Graham			.4800						Lewiston-Wo	odville		.4300					
Greenlevel			.2500						Powellsville			.2400					
Haw River			.4500						Roxobel			.3600					
* Mebane			.5000						Windsor			.1500					
Ossipee			.1500						Bladen	1999	.8600						
Swepsonville									Bladenboro			.5900					
Alexander	2002	.5100							Clarkton			.5700					
Taylorsville			.3700						Dublin			.4900					
Alleghany	1999	.6000		3%					East Arcadia			.4800					
Sparta			.2000	0,0					Elizabethtown			.6800					
Anson	2002	.8750		3%					Tar Heel	-		.3000					
Ansonville		.0720	.2500	070					White Lake			.4700					
Lilesville			.4800						Brunswick	1999	.5400	.4700	1%				
McFarlan			.2400						Bald Head Isl		.2400	.4650	170	6%			
Morven			.4400						Belville	lanu		.1500		070			
Peachland			.3000						Boiling Spring	a Lakas		.2500					
Polkton			.2500						Bolivia	g Lakes		.0600					
Wadesboro			.5800						Calabash			.1000					
Ashe	1998	.6100	.5000	3%					Carolina Sho	MOG		.0800					
Jefferson	1990	.0100	.4000	370					Caswell Beach			.0800		5%			
			.4600						Holden Beach			.1800		5%			
Lansing	-				3%					1				5%			
West Jefferso		.5300	.5200		3%				Leland			.1800					
Avery	2002	.5300	5100		(0)				Navassa			.2700					
Banner Elk			.5100		6%				Northwest			.2000		50/			
* Beech Mount	ain		.6250		6%				Oak Island			.3300		5%			
Crossnore			.2400						Ocean Isle Be	each		.1400		3%			
Elk Park			.3200						Sandy Creek			.3500		20/			
Grandfather	Village								Shallotte			.3100		3%			
Newland			.3700						Southport			.2700		3%			
* Seven Devils			.5800		<i></i>				St. James			.0500					
Sugar Mount			.5200		6%				Sunset Beach			.1300		5%			
Beaufort	2002	.6000							Varnamtown			.0500					
Aurora			.5500						Buncombe	2002	.5900		4%				
Bath			.2700						Asheville			.5300					
Belhaven			.5200						Biltmore Fore			.3600					
Chocowinity			.4000						Black Mounta	ain		.3850					
Pantego			.1600						Montreat			.3700					
Washington			.5500		6%				Weaverville			.4300					
Washington F	Park		.2600						Woodfin			.2850					

							Т	ABLE 74	-Continued								
]	Local	I	local	Local	I]	Local	I	Local	Local
	Year	Ad V	alorem	oco	cupancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	1	ax		tax		tax	transfer
	latest		ates		rates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	reval-	County	Municipal			County	Municipal	County	Counties/	reval-	County	Municipal	County		County		County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Burke	2001	.5900	ĮΨJ	3%	[/0]	[/0]	[/0]	[/0]	Caswell	2004	.6000	ĽΦ]	[/0]	[/0]	[/0]	[/0]	[/0]
Connelly Spri			.0500	070					Milton	2001	.0000	.2300					
Drexel			.3800						Yanceyville			.3000					
Glen Alpine			.2700						Catawba	2003	.4900						
* Hickory			.5000		5%				Brookford	2000		.5200					
Hildebran			.1500		2,0				Catawba			.4800					
* Long View			.4000						Claremont			.4500		4%			
Morganton			.5000						Conover			.3800		- / -			
* Rhodhiss			.5500						* Hickory			.5000		5%			
Rutherford C	ollege		.1000						* Long View			.4000					
Valdese			.4000						* Maiden			.4000					
Cabarrus	2004	.5300		5%					Newton			.4400					
Concord			.4300						Chatham	2004	.5970		3%				
Harrisburg			.1350						* Cary			.4200					
* Kannapolis			.4970						Goldston			.1200					
* Locust			.3600						Pittsboro			.3730					
Midland			.1500						Siler City			.4300					
Mount Pleasa	int		.4400						·								
* Stanfield			.3800						Cherokee	2004	.5200		3%				
Caldwell	2005	.5399		3%					Andrews			.4700					
* Blowing Rock	κ.		.2950		6%				Murphy			.4500					
Cajah Mount	ain																
Cedar Rock			.1000						Chowan	1998	.7800		3%				1%
Gamewell									Edenton			.4300		3%			
Granite Falls			.4200														
* Hickory			.5000		5%				Clay	2002	.4000		3%				
Hudson			.3300						Hayesville			.3300					
Lenoir			.5400														
* Rhodhiss			.5500						Cleveland	2004	.5800		3%				
Sawmills			.1500						Belwood								
Camden	2001	.9000		6%				1%	Boiling Spring	gs		.3000					
* Elizabeth City	у		.6700						Casar			.0500					
Carteret	2001	.4200		5%					Earl			.1700					
Atlantic Beac	h		.2300						Fallston			.0500					
Beaufort			.3800						Grover			.3600					
Bogue			.0500						* Kings Mounta	ain		.3600		3%			
Cape Cartere	et		.2300						Kingstown			.3500					
Cedar Point			.0500						Lattimore			.1800					
Emerald Isle			.1550						Lawndale			.2300					
Indian Beach			.1000						Mooresboro								
Morehead Cit	ty		.3800						Patterson Spr	ings							
Newport			.4300						Polkville			.0500					
Peletier			.0500						Shelby			.4200		3%			
Pine Knoll Sh	ores		.1800						Waco			.1200					

				I	Local	T	ocal	Local					1	Local	I	Local	Local
	Year	٨d X	alorem		upancy		red food	land		Year	AdX	alorem		cupancy		ared food	land
													0.0				
	of		tax		tax		tax	transfer		of		ax		tax		tax	transfe
	latest		ates		rates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	•	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Columbus	2005	.7300		3%					Davie	2005	.5700		3%				
Boardman			.0500						Bermuda Run			.1500					
Bolton			.5500						Cooleemee			.3800					
Brunswick			.5200						Mocksville			.3000					
Cerro Gordo			.2000						Duplin	2001	.7700		6%				
Chadbourn			.5800						Beulaville			.4900					
Fair Bluff			.6000						Calypso			.4700					
Lake Waccam	aw		.2000						* Faison			.5300					
Sandyfield			.3500						Greenevers			.2500					
Tabor City			.6600						* Harrells			.1300					
Whiteville			.4200						Kenansville			.4950					
Craven	2002	.6100		6%					Magnolia			.6200					
Bridgeton			.4700						* Mount Olive			.5900					
Cove City			.1500						Rose Hill			.6650					
Dover			.3000						Teachey			.4500					
Havelock			.4500						* Wallace			.6600					
New Bern			.4500						Warsaw			.5900					
River Bend			.2200						Durham	2001	.8090	.5700	6%				
Trent Woods			.2200						* Chapel Hill	2001	.0090	.5220	0 /0	3%			
Vanceboro			.2700						* Durham			.5830		370			
	2002	.8800	.4800	6%		1%											
Cumberland	2003	.0000	1500	0%0		1%			* Morrisville			.4677					
* Falcon			.1500						* Raleigh	2001	0200	.3950					
Fayetteville			.5300						Edgecombe	2001	.9300	1500					
Godwin			.1700						Conetoe			.1700					
Hope Mills			.4100						Leggett			.2500					
Linden			.1500						Macclesfield			.4500					
Spring Lake			.6600						Pinetops			.3600					
Stedman			.3700						Princeville			.7800					
Wade			.2350						* Rocky Mount			.5000					
Currituck	2005	.3200		4%				1%	* Sharpsburg			.4500					
									Speed			.2500					
Dare	2005	.2500		5%		1%		1%	Tarboro			.4200					
Duck			.0900						* Whitakers			.6900					
Kill Devil Hills	5		.2000						Forsyth	2005	.6660		6%				
Kitty Hawk			.1800						Bethania			.3000					
Manteo			.2150						Clemmons			.0900					
Nags Head			.1475						* High Point			.5930		3%			
Southern Shor	es		.0850						* Kernersville			.5250					
Davidson	2001	.5400							* King			.3599					
Denton			.5500						Lewisville			.1770					
* High Point			.5930		3%				Rural Hall			.2300					
Lexington			.5450		6%				* Tobaccoville			.0500					
* Thomasville			.5500		6%				Walkertown			.2000					
Wallburg			.0500						Winston-Salem			.4850					

							1	ADLE /4.	-Continued								
				I	local	L	ocal	Local					I	Local	1	Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prep	ared food	land
	of	t	ax		tax		tax	transfer		of	1	ax		tax		tax	transfer
	latest	ra	ates	r	ates	r	ates	tax**		latest	r	ates	1	rates	1	rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Franklin	2004	.7900	[4]	[,•]	[,•]	[/•]	[,•]	[,•]	Guilford (contin		[4]	[+]	[/•]	[,•]	[/•]	[,•]	[/•]
Bunn	2001		.6900						Oak Ridge			.0863					
Centerville									Pleasant Gard	en		.0500					
Franklinton			.6800						Sedalia			.2000					
Louisburg			.4850						Stokesdale								
* Wake Forest			.5400						Summerfield			 .0500					
Youngsville			.5600						Whitsett								
Gaston	2003	.8930		3%					Halifax	1999	.8650	•••	5%				
Belmont	2003	.0750	.4600	570					Enfield	1777	.0050	.7000	570				
Bessemer City			.4000						Halifax			.5500					
•																	
Cherryville			.4400						Hobgood			.4500					
Cramerton			.4250						Littleton	J.,		.6500		10/			
Dallas			.3500		20/				Roanoke Rapi			.4990		1%			
Gastonia			.5400		3%				Scotland Neck			.6000					
* High Shoals			.4300		20/				Weldon	2002	5 250	.7500	(0)				
* Kings Mounta	in		.3600		3%				Harnett	2003	.7350	5000	6%				
Lowell			.4000						Angier			.5000					
McAdenville			.3000						* Broadway			.4900					
Mount Holly			.4500						Coats			.6400					
Ranlo			.3700						Dunn			.4600					
Spencer Mour	ntain		.2600						Erwin			.4800					
Stanley			.5400						Lillington			.5600					
Gates	2001	.8700							Haywood	2002	.6100		3%				
Gatesville			.2200						Canton			.6100					
Graham	2002	.5850		3%					Clyde			.4500					
Lake Santeetla	ah		.1500						Maggie Valley	,		.4200					
Robbinsville			.5000						Waynesville			.4300					
Granville	2002	.7000		3%					Henderson	2003	.5150		3%				
Creedmoor			.6900						Flat Rock			.0850					
Oxford			.5500						Fletcher			.2700					
Stem			.4500						Hendersonvill	e		.4300					
Stovall			.4900						Laurel Park			.3100					
Greene	1997	.7210							Mills River			.0750					
Hookerton			.5000						* Saluda			.5000					
Snow Hill			.3800						Hertford	2003	.9100		3%				
Walstonburg			.5000						Ahoskie			.7000		3%			
Guilford	2004	.6428		3%					Cofield			.4500					
* Archdale			.2600						Como			.3000					
* Burlington			.5550						Harrellsville			.3500					
* Gibsonville			.5150						Murfreesboro			.6800					
Greensboro			.5675		3%				Winton			.5800					
* High Point			.5930		3%				Hoke	1998	.7400						
Jamestown			.3500						Raeford			.4800					
* Kernersville			.5250						* Red Springs			.6200					

				I	Local	Ι	local	Local]	Local	Ι	Local	Local
	Year	Ad V	alorem	000	upancy	nrena	red food	land		Year	Ad V	alorem	000	upancy	prepa	ared food	land
	of		ax		tax		tax	transfer		of		ax		tax	prop	tax	transfe
	latest		ates		rates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	I F					County			Counting								
	reval-	County	Municipal	County	Municipal		Municipal	County	Counties/	reval-	County	Municipal		Municipal	County	-	Count
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Hyde	2003	.7150		3%					Macon	2003	.3700		3%				
Iredell	2003	.4350							Franklin			.3200					
* Davidson			.3450						* Highlands	••••		.1600					
Harmony			.1000						Madison	2004	.5100	-	5%				
Love Valley			.2500						Hot Springs			.5600					
Mooresville			.4900		4%				Mars Hill			.4600					
Statesville			.3800		5%				Marshall			.4600					
Troutman			.4300						Martin	2001	.7850		3%				
Jackson	2004	.3600		3%					Bear Grass			.2700					
Dillsboro			.2700						Everetts			.4800					
Forest Hills			.1000						Hamilton			.5600					
* Highlands			.1600						Hassell			.2500					
Sylva			.4200						Jamesville			.7000					
Webster			.0800						Oak City			.4500					
Johnston	2003	.7800		3%					Parmele			.6800					
Benson			.4700						Robersonville			.6000					
Clayton			.4900						Williamston			.8000					
Four Oaks			.3300						McDowell	2003	.5500		3%				
* Kenly			.6100						Marion			.5100					
Micro			.4500						Old Fort			.4500					
Pine Level			.4400						Mecklenburg	2003	.8368		6%		1%		
Princeton			.5400						Charlotte			.4200					
Selma			.4400		1%				Cornelius			.2600					
Smithfield			.5700		1%				* Davidson			.3450					
Wilson's Mills			.1350						Huntersville			.2800					
* Zebulon			.4900						Matthews			.3075					
Jones	1998	.7900							* Mint Hill			.2750					
Maysville			.5400						Pineville			.3000					
Pollocksville			.4000						* Stallings			.2500					
Trenton			.5100						* Weddington			.0300					
Lee	2003	.7900		5%					Mitchell	2001	.5200		3%				
* Broadway			.4900						Bakersville			.4900					
Sanford			.5900						Spruce Pine			.4300					
Lenoir	2001	.7900		3%													
* Grifton			.5500						Montgomery	2004	.5800						
Kinston			.6000		3%				Biscoe			.5500					
La Grange			.5000						Candor			.5800					
Pink Hill			.5800						Mount Gilead			.6100					
Lincoln	2004	.6100		3%					Star			.5900					
Lincolnton			.5600		3%				Troy			.4800					

				I	Local	I	ocal	Local]	Local	I	Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of		ax		tax		tax	transfer		of		tax		tax		tax	transfe
	latest		ates		rates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	reval-	County	Municipal	County		County	Municipal		Counties/	reval-	County	Municipal		Municipal	County		County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	•	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Moore	2003	.4450	ĮΦJ	3%	[/0]	[/0]	[/0]	[/0]	Onslow (continue		[Ψ]	[Փ]	[/0]	[/0]	[/0]	[/0]	[/0]
Aberdeen	2003		.4300	570					Swansboro	.u)		.3800					
Cameron			.4900						5 walisbor 0								
Carthage			.4200						Orange	2005	.8430		2%				
Foxfire Village	0		.3200						Carrboro	2005	.04.50	.6244	2/0				
Pinebluff	c .		.4200						* Chapel Hill			.5220		3%			
Pinehurst			.3100						* Durham			.5830		370			
Robbins			.6600						Hillsborough			.5660				1%	
Southern Pine			.3900						* Mebane			.5000				1 /0	
	5								Pamlico	2004	(7)5	.5000					
Taylortown			.4000							2004	.6725						
Vass			.5300						Alliance								
Whispering Pi			.3400	-0/					Arapahoe			.0300					
Nash	2001	.6600	(100	5%					Bayboro			.2250					
Bailey			.6100						Grantsboro			.0500					
Castalia			.2700						Mesic			.2000					
Dortches			•••						Minnesott Bea	ch		.1800					
Middlesex			.5500						Oriental			.1500		3%			
Momeyer			.0500						Stonewall			.1500					
Nashville			.6300						Vandemere			.2000					
Red Oak			•••						Pasquotank	1998	.8400		6%				1%
* Rocky Mount			.5000						* Elizabeth City			.6700					
* Sharpsburg			.4500						Pender	2003	.6500		3%				
Spring Hope			.7000						Atkinson			.3700					
* Whitakers			.6900						Burgaw			.5400					
New Hanover	1999	.6800		3%					St. Helena			.0500					
Carolina Beac	h		.3800		3%				* Surf City			.3500		3%			
Kure Beach			.2950		3%				Topsail Beach			.2700		3%			
Wilmington			.4600		3%				* Wallace			.6600					
Wrightsville B	Beach		.1430		3%				Watha			.0500					
Northampton	2001	.8800							Perquimans	2000	.6700						1%
Conway			.4400						Hertford			.4900					
Garysburg			.6000						Winfall			.4500					
Gaston			.5000						Person	2005	.6500		5%				
Jackson			.5500						Roxboro			.6140					
Lasker			.2500						Pitt	2004	.7000		6%				
Rich Square			.6300						Ayden			.5200					
Seaboard			.5000						Bethel			.5900					
Severn			.4200						Falkland			.4500					
Woodland			.6000						Farmville			.4900					
Onslow	2000	.6700		3%					Fountain			.6000					
Holly Ridge			.5000						Greenville			.5600					
Jacksonville			.5900						* Grifton			.5500					
North Topsail	Beach		.4500		3%				Grimesland			.4500					
Richlands	Brach		.4500		570				Simpson			.4500					
					20/				Winterville			.4500					
* Surf City			.3500	1	3%		I		wintervine		1	.4300		1			1

							Т	ABLE 74.	-Continued								
				I	local	I	local	Local					I	Local	I	Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	1	tax		tax		tax	transfer
	latest	r	ates		ates		ates	tax**		latest		ates		rates		rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Polk	2001	.6800	ĮΨJ	3%	[/0]	[/0]	[/0]	[/0]	Rockingham (con		ĮΨJ	ĮΨJ	[/0]	[/0]	[/0]	[/0]	[/0]
Columbus	2001	.0000	.4500	070	3%				Mayodan	intiliaca)		.5300					
* Saluda			.5000		570				Reidsville			.6700					
Tryon			.6175						Stoneville			.6700					
Randolph	2001	.5250	.0175	3%					Wentworth								
* Archdale	2001	.5250	.2600	570					wentworth			•••					
Asheboro			.5500						Rowan	2003	.6300		3%				
Franklinville			.4000						China Grove	2003	.0500	.4000	570				
* High Point			.5930		3%				Cleveland			.1900					
Liberty			.5950		570				East Spencer			.1900					
Ramseur			.5125						Faith			.0300					
Randleman			.5100						Granite Quarr			.3300					
			.4000						* Kannapolis	l y		.3300					
Seagrove			.1250						Landis			.3200					
Staley * Thomasville			.1250		6%				Rockwell			.3200					
			.0500		070												
Trinity Disharan d	2004	7000	.0500	20/					Salisbury			.6150					
Richmond	2004	.7800	5000	3%					Spencer Death aufourd	2002	(200	.5800	20/				
Dobbins Heigh	us		.5000						Rutherford	2002	.6200	2500	3%				
Ellerbe			.5000						Bostic			.2500					
Hamlet			.6600						Chimney Rock	K		.1150					
Hoffman			.2000						Ellenboro			.2500					
Norman					20/				Forest City			.3000					
Rockingham	2005	0000	.4800		3%				Lake Lure			.2800					
Robeson	2005	.8000	(000						Ruth			.2600					
Fairmont			.6900						Rutherfordton	1		.5400					
Lumber Bridg	e		.3000		20/				Spindale	2002		.5100					
Lumberton			.6500		3%				Sampson	2003	.7700	-000					
Marietta									Autryville			.5000					
* Maxton			.8000						Clinton			.4100					
McDonald			.0500						* Faison			.5300					
Orrum									Garland			.6500					
Parkton			.4700						* Harrells			.1300					
Pembroke			.6200						Newton Grove	9		.3600					
Proctorville			.2000						Roseboro			.6700					
Raynham			.2500						Salemburg			.3200					
* Red Springs			.6200						Turkey			.2500					
Rennert			.1000						Scotland	2003	1.1000		3%				
Rowland			.7300		2%				East Laurinbu	ırg							
Saint Pauls			.5000						Gibson			.6800					
Rockingham	2003	.6350		3%					Laurinburg			.3800					
Eden			.5700						* Maxton			.8000					
Madison			.7300						Wagram			.6500					

TABLE 74. -Continu	led
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								ABLE 74.	-Continued				-				
				I	Local		ocal	Local					I	Local		Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	t	ax		tax		tax	transfer
	latest	ra	ates	1	rates	r	ates	tax**		latest	r	ates	1	rates	1	rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Stanly	2005	.6450		6%					Vance	2000	.9000		6%				
Albemarle			.5600						Henderson			.6700					
Badin			.3200						Kittrell			.1000					
* Locust			.3600						Middleburg			.2500					
Misenheimer			.1500						Wake	2000	.6040		6%		1%		
New London			.1600						Apex			.4000					
Norwood			.4000						* Cary			.4200					
Oakboro			.4400						* Durham			.5830					
Red Cross			.1600						Fuquay-Varir	าล		.5200					
Richfield			.1500						Garner			.5600					
* Stanfield			.3800						Holly Springs			.5300					
Stokes	2005	.6000							Knightdale			.5000					
Danbury	2005	.0000	.2500						* Morrisville			.4670					
* King			.3599						* Raleigh			.3950					
* Tobaccoville			.0500						Rolesville			.4850					
Walnut Cove			.4000						* Wake Forest			.5400					
Surry	2004	.6300	.4000						Wendell			.5400					
Dobson	2004	.0500	.3800						* Zebulon			.4900					
* Elkin			.3300						Warren	2001	.8400	.4200					
Mount Airy			.6000		6%				Macon	2001	.0400	.3000					
Pilot Mountain			.5200		070				Norlina			.6400					
Swain	2005	.3300	.5200	3%					Warrenton			.6500					
Bryson City	2005	.5500	.3100	370					Washington	2005	.7900	.0500	6%				
	2002	.5400	.3100	4%					Creswell	2003	.7900	.3900	0 70				
Transylvania	2002	.5400	.4950	4 70								.5500					
Brevard			.4950						Plymouth Damas								
Rosman			.4000						Roper	2002	.3950	.8200					
T	2005	7000		(0)					Watauga	2002	.3950	(250		(0)			
Tyrrell	2005	.7000	2500	6%					* Beech Mounta			.6250		6%			
Columbia	2004	=<00	.3700						* Blowing Rock			.2950		6%			
Union	2004	.5600	0000						Boone			.4000		3%			
Fairview			.0200						* Seven Devils			.5800					
Hemby Bridge	2		.0300						***	2002	=250						
Indian Trail			.0800						Wayne	2003	.7350	= 100					
Lake Park			.2200						Eureka			.5400					
Marshville			.3800						Fremont			.6500		-			
Marvin			.0517						Goldsboro			.6500		5%			
Mineral Sprin	gs		.0270						* Mount Olive			.5900					
* Mint Hill			.2750						Pikeville			.5000					
Monroe			.4900		5%				Seven Springs			.5000					
* Stallings			.2500						Walnut Creek			.3600					
Unionville			.0200						Wilkes	2003	.6100						
Waxhaw			.3400						* Elkin			.4750					
* Weddington			.0300						North Wilkes	boro		.4600					
Wesley Chape	1		.0200						Ronda			.4000					
Wingate			.3800						Wilkesboro			.3400		3%			

							Т	ABLE 74.	-Continued								
				I	Local	L	ocal	Local					Ι	Local	I	Local	Local
	Year	Ad V	alorem	occ	upancy	prepa	red food	land		Year	Ad V	alorem	occ	upancy	prepa	ared food	land
	of	t	ax		tax		tax	transfer		of	ť	ax		tax		tax	transfer
	latest	ra	ates	1	rates	r	ates	tax**		latest	r	ates	1	rates	1	rates	tax**
Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County	Counties/	reval-	County	Municipal	County	Municipal	County	Municipal	County
Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]	Municipalities	uation	[\$]	[\$]	[%]	[%]	[%]	[%]	[%]
Wilson	2000	.7600		3%					Yadkin	2005	.6800						
Black Creek			.5500						Boonville			.4600					
Elm City			.6300						East Bend			.4800					
* Kenly			.6100						Jonesville			.5100		1%			
Lucama			.4500						Yadkinville			.3300					
Saratoga			.5800														
* Sharpsburg			.4500														
Sims			.4600														
Stantonsburg			.4300						Yancey	2000	.5000		3%				
Wilson			.4700						Burnsville			.5000					

* 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 75	5. COLLECTIO	NS OF OCCU	PAN	NCY, PREPAREI	FOODS, LAND	TRANSFER TAX	XES, AND LICEN	SE	TAXES BY CO	UNTY		
	R	F	iscal year 2001-20	002		R	F	iscal year 2002-20	003		R		Fiscal year 2003	-2004	
	a	Occupancy		Land		a	Occupancy		Land		a	Occupancy		Land	
	t	tax	Meals	transfer		t	tax	Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License
		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Alamance	3	461,937			181,245	3	492,534			182,381	3	472,013			262,951
Alexander		, ,			98,130		, ,			106,898		,			107,742
Alleghany	3	28,309			3,255		26,524			3,100		25,623		į	3,775
Anson	3	6,702			38,710		29,130			32,013		25,255			31,504
Ashe	3	109,088			6,886		101,560			10,206		110,778			10,745
							. ,			.,		- / -			-)
Avery					7,050					7,000					8,450
Beaufort					85,783					88,778				į	-
Bertie					16,125					20,488					19,040
Bladen					45,076					48,733					50,776
Brunswick	1	765,183			82,270		793,002			331,575		832,935			240,306
Drumowien	-	, 00,100			0_,	-					-	002,000			210,000
Buncombe	4	4,495,010			669,942	4	4,695,506			1,047,365	4	4,901,326			1,194,376
Burke	3	137,565			253,684		126,748			263,346		139,864		İ	285,371
Cabarrus	5	816,237			476,587		881,354			382,300		927,573			420,452
Caldwell	3	79,930			482,287		· · · · · · · · · · · · · · · · · · ·			263,074		74,231			348,653
Camden	5	17,750		333,569	30,005		74,055		519,343			74,201		513,755	44,052
Cumuen				000,003	20,002				010,010	57,001				010,700	1,002
Carteret	5	2,831,114		i i	252,564	5	3,328,433			302,056	5	3,549,637			266,965
Caswell	5	2,001,114			25,858		5,520,455			14,352		5,545,057		į	25,188
Catawba					606,740					627,280					633,979
Chatham	3	93,735			137,511		90,255			110,812		78,792			115,825
Cherokee	3	113,869			20,472		118,501			29,931		126,509			17,745
Cherokee	5	115,007			20,472	5	110,501			27,751	5	120,507			17,745
Chowan	3	63,757		223,839	11,658	3	62,581		303,025	20,256	3	74,512		456,776	21,931
Clay	5	05,757		223,037	20,711		10,193		505,025	20,230		15,269		430,770	22,965
Cleveland	3	287,486			298,747					296,611		252,384			302,237
Columbus	3	69,571			63,975		70,677			58,104		74,692			79,641
Craven	6	829,389			159,207		892,526			186,639		938,309			207,759
Craven	0	029,309			159,207	0	092,520			100,039	U	930,309			201,159
Cumberland	4	1,427,708	3,180,048		964,694	4	1,876,855	3,342,607		1,181,946	4	2,320,556	3,562,760		1,490,149
Currituck	4	3,770,810	3,100,040	3,452,069	904,094 170,039		4,174,547	3,342,007	4,761,464			4,357,730	5,504,700	6,741,575	219,779
Dare	4	9,225,099	1,497,872	· · ·	41,894		10,944,133	1,570,361	9,613,755	,		12,657,342	1,577,787	12,599,862	52,118
Davidson	-	9,223,099	1,497,072	7,923,074	783,229		10,744,155	1,570,501	3,013,733	718,453		12,037,342	1,577,707	12,399,002	52,110
Davie	3	35,059			150,984		33,753			138,659		37,763			- 141,360
Davie	3	35,059			150,904	3	33,755			130,039	3	57,705			141,500
Duplin	3	79,392			44,754	2	81,186			41,970	2	88,974			49,412
Duphn Durham	5 6	· · · · · ·			,					41,970 604,205		,			,
Durnam Edgecombe	0	5,793,643			556,240 69,391		6,326,244			604,205 95,988		6,321,747			1,000,576
0	6	2 121 095			,		2 265 400			,		2 248 622			92,914 1 245 186
Forsyth	6	3,121,985			1,255,503		3,265,499			1,227,168		3,248,632			1,245,186
Franklin					87,036	1				70,389					119,752
Castar	,	AZO 010			343 310	1	255 (17			240 005	1	254 404			<i>4</i> 10 <i>527</i>
Gaston	3	468,010			243,219		355,667			248,985		354,406			419,537
Gates		5 0 010			4,082		0			3,274		05 304			4,785
Graham	3	78,213			10,138					10,147		95,391			11,259
Granville	3	84,776			38,273		101,642			35,072	3	85,508			42,181
Greene	11	i	i	i i	25,861	1 1	l i	i	i i	23,838	1 1		i i	i	19,329

								TABLE 75Co	ontinued						
	R	Fis	scal year 2001-200	02		R	Fi	scal year 2002-20			R]	Fiscal year 2003	-2004	
	a	Occupancy		Land		a (Occupancy		Land		а	Occupancy		Land	
	t	tax	Meals	transfer		t	tax	Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License	е	[see rate	tax	tax	License
		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]		%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Guilford	3	3,847,055	ĺ	l	195,663		4,052,634			196,820		4,023,965		l	196,620
Halifax	3	262,558	i	Ì	133,657	3	258,338			146,621	3	279,343		Ì	142,175
Harnett	6	171,306	1	ŀ	1,408,605	6	276,293			1,452,075	6	304,953		ŀ	794,049
Haywood	3	681,544	ĺ	l	306,384	3	697,460			306,601	3	670,287		l	312,665
Henderson	3	538,533	i	i	296,408	3	557,423			315,347	3	585,979		i	359,185
			1	ŀ										ł	
Hertford	3	52,606	1	ł	70,982	3	47,908			61,906	3	60,087		ł	62,974
Hoke		,	į	i	38,298	-	,			1,125,406		,		i	45,848
Hyde	3	312,324	1	ļ	3,474	3	331,408			3,259	3	312,748		ł	3,423
Iredell	Ĩ	012,024	1	ł	444,832	5	201,100			466,414	5	012,740		ł	476,628
Jackson	3	383,909	į		33,478	3	387,518			38,439	3	430,053			40,779
Jackson	3	363,707	i	ł	55,478	3	307,510	i		30,433	5	430,033		ł	40,773
Talan at		10 (00 1	ł	ļ	041.000		AAC CA-			101 51 4		111.011		ļ	301 (00
Johnston	3	436,894	į		241,930	3	446,647			134,516	3	466,264			201,688
Jones			i	ł	6,502					6,881				ł	7,023
Lee	3	172,042	ļ	ł		3	155,776				3	173,274		1	131,314
Lenoir	3	133,360	į		109,361		144,961			117,747		152,787			125,730
Lincoln	3	61,455	1	ļ	178,396	3	61,455			191,179	3	59,797		ł	194,696
			1	ł										ł	
Macon	3	402,606	į	i	107,120	3	380,767			104,363	3	434,334		i	90,541
Madison	3	43,042	1		18,829	3	39,350			21,120	3	45,588			21,245
Martin	3	88,222	ł		59,439	3	90,575			40,334	3	118,740			47,036
McDowell	3	100,335	ĺ	l	170,640	3	142,775			197,908	3	135,773		l	247,297
Mecklenburg	6	15,248,147	12,707,147	i	793,563		15,774,948	13,119,498		763,258		16,707,195	14,248,365	i	530,127
	Ŭ	10,210,11				Ű	10,11,010	10,112,120			Ŭ	10,707,1270	1.,_ 10,000		
Mitchell	3	49,203	ĺ	l	34,759	3	42,090			42,582	3	41,693		l	55,139
Montgomery	5	47,205	i	i	17,001	5	42,070			25,503		41,075		i	26,592
Moore	2	1,072,559	ł		130,072	2	1,056,486			129,683		1,042,112			20,392
	3	· · · ·	ĺ	l			· · · ·							l	,
Nash	5	920,796	į		190,918		1,063,100			149,287		1,088,829			156,336
New Hanover	3	2,647,676	i	ł	1,315,301	3	3,369,725	i		1,244,162	3	3,021,143		ł	1,102,078
			ļ	ł										ł	
Northampton			į		51,147					56,782					67,241
Onslow	3	627,398	i	ł	483,944		704,339	i		417,640	3	849,468		ł	464,914
Orange	2	442,554	ļ	ł	343,780	2	440,922			342,692	2	431,866		1	362,134
Pamlico			į		15,735					17,895					25,240
Pasquotank	3	165,168	i	752,588	161,999	3	172,468		999,820	156,596	3	235,424		1,460,384	167,516
			ł	ł											
Pender	3	3,642	l l		155,028	3	11,989			180,606	3	12,641			199,016
Perquimans		, í		350,612	24,958		, í		427,887	32,413		,		642,272	99,805
Person	5	133,029			104,305	5	122,799			124,421		124,638			93,795
Pitt	6	1,030,656		Ĩ	326,560		1,046,685	İ		265,537				ł	282,908
Polk	3	58,015	İ	İ	17,273		60,498			18,434		57,519	i	i	23,828
IUK	ľ	50,015			17,275	5	00,490			10,434	5	57,519			23,020
Dandalah		270 570	İ	Ĩ	206 216	2	200 122	ļ		274 000	2	200 545		ł	216 446
Randolph	3	270,579	İ	İ	296,216		289,133			324,008		298,545	i	i	316,446
Richmond	3	159,357			176,181	0	216,173			194,709		209,039			184,436
Robeson			l l	Ĩ	159,439	_		İ		188,062				ł	188,762
Rockingham	3	150,621		ļ	242,344		158,469			202,308				ļ	270,920
Rowan	3	271,457	1		477,754	3	291,285			473,646	3	256,282		ł	490,213

								TABLE 75Co	ontinued						
	R	F	iscal year 2001-20	002		R	F	iscal year 2002-20	03		R]	Fiscal year 2003	-2004	
	а	Occupancy		Land		a	Occupancy		Land		а	Occupancy		Land	
	t	tax	Meals	transfer		t	tax	Meals	transfer		t	tax	Meals	transfer	
	e	[see rate	tax	tax	License	e	[see rate	tax	tax	License	е	[see rate	tax	tax	License
		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes		column]	[1% rate]	[1% rate]	taxes
County	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	[\$]
Rutherford	3	229,678			35,268		248,368			85,568		244,885			56,415
Sampson					70,525					72,644	Ļ				75,279
Scotland	3	72,675			63,054	3	130,584			66,651		131,082			70,250
Stanly	6	91,583			140,598		162,096			148,988		179,149			157,873
Stokes					56,534					58,874	ł –				59,530
Surry					29,475					29,585					30,700
Swain		148,747			21,587		148,934			22,267		183,717			21,497
Transylvania	3	198,554			30,924		201,162			32,710		202,793			9,934
Tyrrell					3,266		2,152			3,533		4,993			2,327
Union					313,899					314,283					342,179
Vance	6	259,362			116,547		333,964			132,532		318,208			129,935
Wake	6	9,799,924	10,290,792		415,848		10,116,953	10,990,810		501,294		10,269,466	11,806,225		186,337
Warren					14,132					18,867					17,426
Washington	6	87,100		0	17,346		98,997		0	19,209		107,202		0	15,538
Watauga					153,646					160,176					152,519
Wayne					364,918					390,048	1				533,536
Wilkes					344,825					256,751					282,739
Wilson	3	303,691			102,443		308,537			133,548		309,055			103,845
Yadkin					115,128					13,600					113,762
Yancey	3	63,564			78,746	3	73,577			87,224	_	45,762			88,563
Total		77,467,103	27,675,859	13,035,751	20,508,931		84,028,359	29,023,276	16,625,294			88,086,056	31,195,137	22,414,624	20,914,361
Total collection	ns				138,687,645					151,820,703				L	162,610,179

Detail may not add to totals due to rounding.

				F OCCUPANC								0.4
	R		year 2001-2	002	R		ear 2002-20	03	R		year 2003-20	004
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals	. .	t	tax	Meals		t	tax	Meals	. .
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
N	0/	column]	[1% rate]	taxes	•	column]	[1% rate]	taxes	0/	column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Alamance												
Alamance				707 100				5 91 054				
Burlington*				787,190				781,254				54.05
Elon				56,083				52,042				56,953
Gibsonville*				100 500			i i	4,204			i i	3,821
Graham				120,793			!!	116,904				116,110
Green Level				751			i i	991				725
Haw River				37,100				36,833				32,890
Mebane*				44,119				49,619				48,294
Ossipee ⁴												
Swepsonville												
Alexander												
Taylorsville				45,656				42,069				39,624
Alleghany							i i					
Sparta				7,289				6,394				
Anson							i i					
Ansonville				1,636				1,677				1,772
Lilesville								104				
McFarlan												
Morven												
Peachland				676				525				670
Polkton								712				
Wadesboro				19,649			i i					31,057
Ashe							!!					
Jefferson				8,950				11,375				11,225
Lansing				· ·				,				
West Jefferson								7,294				8,213
Avery								,				,
Banner Elk	3	54,338		7,536	6	90,326		7,887	6	116,802		8,006
Beech Mountain**		-)		,			i i	,		- ,		- /
Crossnore							! !					
Elk Park				2,967				4,167				4,232
Grandfather Village				· · ·				, -				, -
Newland				5,501				6,503				975
Seven Devils**				- ,- • -			i i	.,				
Sugar Mountain	3	53,896			6	177,733	! !		6	205,795		
Beaufort	ĩ	22,070			Ŭ	111,100	i i		Ŭ	200,770		
Aurora				4,728				4,676				5,033
Bath				573			ļ İ	4,070 506				575
Belhaven				15,927				500 16,784				17,56
Chocowinity				23,912				25,598				30,685
•				23,912				23,398				50,085
Pantego Washington	6	102 546		102 003	6	170 453		101 (12	6	200 055		202 254
	6	123,546		186,992	v	170,452	i i	191,663	0	200,955		202,259
Washington Park			1		1						!!!	

						TABLE 76	Continued					
	R	Fiscal	year 2001-2	002	R	Fiscal y	year 2002-20	03	R		year 2003-20	04
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Bertie												
Askewville												
Aulander				10,877								11,364
Colerain				3,232				3,544				5,124
Kelford				55				-,				-,
Lewiston-Woodville												475
Powellsville												475
Roxobel				1,110				1,366				1,418
				· · ·			i i				i i	,
Windsor				19,937				21,447				18,710
Bladen				10.440			i i				i i	
Bladenboro				19,649				17,421				13,945
Clarkton				5,065			i i					1,595
Dublin				946								2,389
East Arcadia												
Elizabethtown				53,767				50,168				61,112
Tar Heel				105				25				180
White Lake				23,572			i i	17,171			i i	25,150
Brunswick				-) -				,				- ,
Bald Head Island	6	438,931		14,355	6	486,256	i i	16,700	6	480,615	i i	17,823
Belville	Ŭ	100,001		1,405	Ŭ	100,200		1,613	Ŭ	100,010		2,992
Boiling Spring Lakes				18,226				20,394				2,992
Bolivia				10,220				20,574				22,214
				2.045				2 822				4 510
Calabash				3,945				3,822				4,519
Carolina Shores	_	100.071		355	_	4 - 4 - 000		896	_	100 101		1,957
Caswell Beach	5	129,961		6,656		151,099		7,771		138,151		11,133
Holden Beach	4	810,004		30,041	5	875,588		34,172	5	923,588		37,882
Leland				29,252				8,986				12,910
Navassa								1,752				
Northwest				774				1,043				829
Oak Island	5	530,050		127,804	5	590,847		131,076	5	649,917		139,866
Ocean Isle Beach	3	683,731		3,211	3	958,001		4,871	3	717,721	1 İ	3,430
Sandy Creek												
Shallotte	3	44,285		16,148	3	54,054		15,065	3	66,858		19,261
Southport	3	36,520		33,316		28,556		36,783		28,878		43,894
St James		/				-)		16,362		-)	i i	18,453
Sunset Beach	3	328,374		420	5	662,084		390	5	816,233		420
Varnamtown	5	020,071			č	002,001	i i	0,00	ĩ	010,200	1	.20
Buncombe												
Asheville				2,518,891				2,678,500			i i	2,796,576
				/ /				, ,				/ /
Biltmore Forest				19,060				16,795				17,987
Black Mountain				120,142			ļ	161,199			ļ İ	145,884
Montreat				8,569				1,710				1,000
Weaverville				26,442			i i	31,854			1 1	32,722
Woodfin				17,012				27,642				21,551

						TABLE 76	Continued					
	R	Fiscal	year 2001-20	002	R		year 2002-20	03	R		year 2003-20	04
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Burke												
Connelly Springs			1				1				i i	
Drexel				11,477				13,672				14,461
Glen Alpine			1	4,747			1	598				568
Hickory**				,							! !	
Hildebran				6,709				8,919				7,355
Long View**				-,				- / -				<u>,</u>
Morganton			1	57,212			1	53,393				53,438
Rhodhiss**			1	0.,212			1	00,000				
Rutherford College				4,169				5,673				10,814
Valdese				35,922				5,075				49,160
Cabarrus				33,922								49,100
Cabarrus				620,249				1,500,960				1,487,300
				23,281				29,281				34,119
Harrisburg												463,979
Kannapolis*				329,426				447,011				403,979
Locust**												
Midland												
Mount Pleasant				9,054				9,600				16,514
Stanfield**												
Caldwell			1				1					
Blowing Rock**												
Cajah Mountain			1				1				!!	
Cedar Rock			1				1					
Gamewell			1				1				!!	
Granite Falls				16,964				86,449				2,785
Hickory**							1					
Hudson				16,129				15,464				31,181
Lenoir				247,874				323,221				180,262
Rhodhiss*							1				i i	
Sawmills				34,943				33,589				36,135
Camden			1				1					
Elizabeth City**												
Carteret												
Atlantic Beach				45,136				45,699				47,226
Beaufort				45,730				46,323				47,917
Bogue				2,101				-)				<i>r</i>
Cape Carteret				14,172				14,441				15,309
Cedar Point				6,662				,				20,000
Emerald Isle				67,460				69,216				76,506
Indian Beach				7,956				7,937				/ 0,000
Morehead City				154,393				150,736				160,702
Newport			1	25,700			1	30,859			i i	41,793
Peletier				23,700				50,059				41,795
Peletter Pine Knoll Shores			į į	DE 414			į į	20 151			j i	29,547
r me knon Shores	1	l	: 1	25,414			: 1	28,454	1	l	: !	29,547

						TABLE 76	Continued					
	R		year 2001-20	002	R	Fiscal y	ear 2002-20	003	R		year 2003-20	04
	a	Occupancy			а	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Caswell												
Milton												
Yanceyville												
Catawba												
Brookford				3,662				4,662				4,362
Catawba												
Claremont	5	16,235		6606.48	5	16,501		8,903	5	13,738		9,361
Conover		ŕ		58,476		,		58,578		ŕ		61,533
Hickory*	5	854,204		1,054,708	5	840,998		1,298,657	5	835,336		1,455,592
Long View*	-	00 .,201		22,307		0.0,220		6,623	-	000,000		9,761
Maiden*				22,280				22,979				21,986
Newton				78,521				81,298				82,783
Chatham				70,521				01,270				02,705
Cary**												
Goldston				41.4				404				291
				414								
Pittsboro				25,646				24,784				24,984
Siler City				77,053				77,942				77,778
Cherokee												
Andrews				13,614				9,140				8,055
Murphy				9525				11,347				11,291
Chowan												
Edenton				100,543				101,714				101,911
Clay												
Hayesville				924								956
Cleveland												
Belwood												
Boiling Springs				15,257				15,914				2,535
Casar												_,
Earl												
Fallston				3,838				3,206				3,373
Grover				3,368				3,134				3,126
Kings Mountain*	3	18,584		52,563	3	61,664		3,134	3	54,883		53,235
Kingstown	3	10,304		54,505	5	01,004			5	57,005		33,433
_												
Lattimore				2.020				2 020				2 0 1
Lawndale				3,930				3,830				3,821
Mooresboro												
Patterson Springs												
Polkville				69,559								
Shelby	3	101,040		162,258	3	104,750		152,912	3	97,787		161,503
Waco								60				1,360

						TABLE 76						
	R	Fiscal	year 2001-2	002	R	Fiscal y	year 2002-20	03	R	Fiscal	year 2003-20	04
	а	Occupancy			а	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	е	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Columbus												
Boardman				538			i i	723			i i	
Bolton				115				165				105
Brunswick				2,024				3,043				3,308
Cerro Gordo				60				75				
Chadbourn				47,954				20,940				
Fair Bluff				2,462			i i	1,350			i i	275
Lake Waccamaw				2,350				2,290				2,384
Sandyfield												
Tabor City				14,390				14,138			i i	
Whiteville				62,405				69,843				81,882
Craven				,				,			i i	, , , , , , , , , , , , , , , , , , ,
Bridgeton				3,240				4,027				3,421
Cove City				180				205				190
Dover												
Havelock				25,034				18,678				20,41
New Bern				498778				524,885				552,481
River Bend				18,174				20,488				27,170
Trent Woods				26,921				28,842				25,208
Vanceboro				4,829				5,302				5,731
Cumberland				-,				- ,				-,
Falcon*											i i	
Fayetteville				2,195,115				2,357,080				3,156,967
Godwin				_,,				_,,				0,200,200
Hope Mills				147,800				151,963				159,237
Linden				11,000				101,000				103,203
Spring Lake				80,838				92,184				86,008
Stedman				10,303				11,015				13,240
Wade				10,505				11,015				13,240
Currituck												
Dare												
Duck			1									
Kill Devil Hills				25,358								30,268
Kitty Hawk			i	25,550								50,200
Manteo				13,137				11,749				21,052
Nags Head				30,782				38,764				104,772
Southern Shores			1	50,782				30,704				104,777
Davidson												
Denton							i i				i i	
High Point**												
Lexington	6	133,565		201,031	6	214,712		147,320	6	229,514		143,715
Thomasville*	6	135,505		201,031		124,712 124,391		147,520	4	229,514 119,046	1	143,71
Wallburg	0	125,905		101,211	0	124,391			0	119,040	1	190,28
							i i				i İ	
Davie												
Bermuda Run Cooleemee							ļ i				ļ l	
			1 1 1	30 8 35								
Mocksville			!	30,735	1		!				1 1	

	R	Fiscal	year 2001-20	002	R	Fiscal y	year 2002-200)3	R		year 2003-20	04
	а	Occupancy	Ĭ		a	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Duplin		L.1		1.1				L · J		L · J		L · J
Beulaville				6,598				8,384				8,85
Calypso				1,277				1,368			i i	1,180
Faison*				2,679				2,829				3,061
Greenevers				_,				_,0_>				0,000
Harrells**												
Kenansville				3,362				3,513				3,94
Magnolia			1	2,195				890			i i	74
Mount Olive**				2,175				070				/ 40
Rose Hill			1	4,567				4,575			i i	6,809
Teachey				4,507				4,575				0,002
Wallace*			i i	27,168			i i	15 201			i i	11,24
Warsaw			!	27,108 16,952				15,201 13,543				
warsaw Durham				10,952				15,545				15,430
Chapel Hill** Durham*				2 720 870				2,331,371				3,718,02
			i i	2,720,869			i i	2,331,371			i i	3,718,02.
Morrisville**												
Raleigh**												
Edgecombe			:									
Conetoe				1,121				1,241				1,35
Leggett			1									
Macclesfield				372								45'
Pinetops			1	10,027				10,366			i i	11,13
Princeville				3,958				7,476				10,43'
Rocky Mount**			1									
Sharpsburg**												
Speed												
Tarboro			1	151,945				156,986				171,17
Whitakers**												
orsyth												
Bethania				2,625				2,771				2,83
Clemmons			i i	95,389			i i	143,874			i i	154,77
High Point**												
Kernersville*				248,306				324,969				270,52
King**												
Lewisville				91,775				86,275				93,63
Rural Hall			i i	7,320			i i	7,462				17,38
Tobaccoville*				14,466				14,625				14,80
Walkertown			1	58,549				57,037			i i	57,99
Winston-Salem				4,966,281				5,076,152				5,404,08.
ranklin			ļ l				ļ					
Bunn				763				2,131				2,22
Centerville			ļ l					,				,
Franklinton				16,602				14,330				16,73
Louisburg				12,956				12,668				12,28
Youngsville				12,950				12,000				11,66
Wake Forest**			1 İ	10,000			I İ				I İ	11,00

	-				1	TABLE 76			ľ			
	R		year 2001-20	002	R		ear 2002-20	03	R		year 2003-20	04
	а	Occupancy			а	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	е	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Gaston												
Belmont				99,151				109,400			i i	90,486
Bessemer City				50,758				61,207				59,972
Cherryville				36,685				39,192				53,582
Cramerton				20,335				19,971				21,406
Dallas				23,059				2,537				
Gastonia	3	127,273		1,367,386	3	311,024		1,379,287	3	303,062		1,426,745
High Shoals*		, -		,,		- ,-		,- · , -				60
Kings Mountain**												
Lowell				20,904				21,942				23,359
McAdenville				20,201				-1,2 12				20,009
Mount Holly				92,739				95,541				97,129
Ranlo				8,920				11,840				11,840
Spencer Mountain				0,720				11,040				11,040
Stanley				26586				25,826				26,901
Gates				20300				25,020				20,901
Gatesville											i i	
Graham												
Lake Santeetlah												
Robbinsville				2,427								2,799
Franville												<pre></pre>
Creedmoor				48,542				46,250				69,845
Oxford				67,937				137,081				136,085
Stem								2,265				1,198
Stovall												
Greene												
Hookerton				1,995				920				1,806
Snow Hill								6,256				15,827
Walstonburg				195				1,184				1,103
Guilford												
Archdale**												
Burlington**												787,062
Gibsonville**												
Greensboro	3	3,114,990		7,680,258	3	3,275,134		7,297,101	3	3,195,768		6,725,919
High Point*				2,186,316				1,959,950	3	1,199,621		1,973,620
Jamestown				45,086				30,810				32,988
Kernersville**								-				
Oak Ridge												
Pleasant Garden												
Sedalia												
Stokesdale												
Summerfield												
Whitsett												

						TABLE 76	Continued					
	R	Fiscal	year 2001-2	002	R	Fiscal y	year 2002-20	03	R		year 2003-20	04
	а	Occupancy			a	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Halifax												
Enfield				14,674				16,102				
Halifax			1	1,811				125				1,395
Hobgood				1,373								1,370
Littleton				14,396				16,397				16,386
Roanoke Rapids				301,724				308,667				313,024
Scotland Neck				2,510				21,234				18,735
Weldon				2,510				27,967				28,116
Harnett								27,907				20,110
Angier				34,859				43,715				
_				54,059				43,713				
Broadway**			i	<i><u> </u></i>				A1 107			1	
Coats				25,757				21,196				1 41 100
Dunn			i i	142,028				142,363				141,192
Erwin			1	6,074				16,446				16,682
Lillington			1	38,451				39,224			i i	30,452
Haywood												
Canton			1	52,316				55,238			i i	54,487
Clyde			1	14,494				15,028				225
Maggie Valley				5,506				24,293			i i	30,783
Waynesville			•	126,320				112,388				131,211
Henderson			i								i i	
Flat Rock			•									
Fletcher			l	9,665				9,031				9,851
Hendersonville				100,286				107,166				111,456
Laurel Park				13,460				14,640				14,992
Mills River											1	
Saluda**												
Hertford												
Ahoskie				108,186				111,220				126,944
Cofield			1	2,749				2,859			i i	2,827
Como			1	74				82				65
Harrellsville												
Murfreesboro				40,130				34,354				42,742
Winton				8,781				8,029				8,789
Hoke				0,701				0,027				0,705
Raeford				24,943				29,097				29,568
Red Springs**				24,743				29,097				29,500
Hyde												
Iredell			i				i i				i i	
Davidson**			i									=0
Harmony			1	65				65				50
Love Valley		<i>c</i>	İ									
Mooresville	4	278,876		139,074		362,240		179,950		404,373		136,914
Statesville	5	642,801	İ	237,409		646,088		389,290	5	657,856		529,255
Troutman			l	13,482			ļ				ļ İ	

						TABLE 76						
	R		year 2001-2	002	R		vear 2002-20	003	R		year 2003-20	04
	a	Occupancy			а	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
ackson												
Dillsboro				2,853				6,627				4,151
Forest Hills												
Highlands**												
Sylva				26,967				28,212				27,553
Webster												
ohnston												
Benson				18,986				16,629			1 1	15,623
Clayton				158,765				169,920				151,467
Four Oaks				8,036				8,566				7,722
Kenly*				14,922				10,542				6,606
Micro				210								1,756
Pine Level				9,263				10,105				10,256
Princeton				5,061				4,667				3,984
Selma				41,938		65,318		44,645	1	65,459		41,010
Smithfield	1	6,590		90612	1	25,611		82,747	1	27,651		95,775
Wilson's Mills												
Zebulon**											1	
ones												
Maysville				3,500				3,500				3,637
Pollocksville				1,950				2,084			1	2,118
Trenton				1,,,00				2,001				2,110
ee											i i	
Broadway*												
•				100.010				148.042			i i	1 = 1 000
Sanford				122,018				147,063				151,098
enoir												
Grifton**												
Kinston	3	133,171		234,095	3	145,193		229,237	3	149,674		222,079
La Grange				26,686				28,328				5,790
Pink Hill				4,066				3,480				4,393
incoln											1	
Lincolnton				46,456	2	25,788		49,484	3	42,576		49,972
Maiden**												
lacon												
Franklin				55,312				60,354				57,511
Highlands*				37448				38,391				46,458
Iadison				57770				50,571			1 1	0,70
											1	
Hot Springs				1.0.17							1	
Mars Hill				1,846				2,250				1,655
Marshall				3,083				3,083			I İ	

						TABLE 76	Continued					
	R		year 2001-2	002	R		year 2002-20	03	R		year 2003-20	04
	а	Occupancy			а	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	е	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Martin							1					
Bear Grass												
Everetts				1,478				1,818				1,53.
Hamilton												
Hassell							!					
Jamesville				2,617				3,064				3,08
Oak City				30				30				4,18
Parmele							1					
Robersonville				16,909				17,844				19,852
Williamston				66,110			i i	69,681				77,754
McDowell												
Marion				19,177				20,307				21,33
Old Fort				2,378			:	2,568				2,51
Mecklenburg												
Charlotte				26,982,794			1	29,469,174				28,179,703
Cornelius				193,060				159,456				188,65
Davidson*				81,595				66,240				78,82
Huntersville				162,551				143,463				175,218
Matthews				338,607				377,063				436,97.
Mint Hill				,								
Pineville				258,068				257,063				264,734
Stallings**				,				,				,
Weddington**												
Mitchell												
Bakersville				2,972				2,669				2,964
Spruce Pine				15,279				17,890				19,21
Montgomery				10,275				17,050				1,,11
Biscoe				2,215				4,333				5,32
Candor				3,942				3,785				3,78
Mount Gilead				7,890				90				9
Star				2,030				2,152				2,04
Troy				2,030			! !	2,132				15,75
Moore				24,332				24,505				13,75
Aberdeen				78,576				68,347				71,61
Cameron				1,010				00,547				82
							i i				i i	
Carthage				15,643				7 007				19,37
Foxfire Village				6,822 21,480			ļ l	7,087			ļ	7,70
Pinebluff Dive by wet				21,489				17,716				18,07
Pinehurst				119,778			ļ l	118,301			ļ l	128,26
Robbins				3,396				3,504				3,55
Southern Pines				146,668				154,670			1	161,88
Taylortown				6,823								_
Vass				2,172				1,932			1	7,21
Whispering Pines				13,646			i	16,750			1	18,92

	_					TABLE 76				Fiscal year 2003-2004			
	R		year 2001-20	002	R	Fiscal year 2002-2003							
	a	Occupancy			а	Occupancy			а	Occupancy			
	t	tax	Meals		t	tax	Meals		t	tax	Meals		
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License	
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes	
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	
Nash													
Bailey				4,175				3,885				3,669	
Castalia				1,275				2,440				2,566	
Dortches													
Middlesex				2,416				2,445				2,638	
Momeyer													
Nashville				103,088				71,810				71,270	
Red Oak				ŕ				·				,	
Rocky Mount*				757,619				793,308				810,746	
Sharpsburg*				27,779				28,943				23,740	
Spring Hope				10,821				9,019				11,866	
Whitakers*				8,902				6,238				11,000	
New Hanover				0,902				0,238					
Carolina Beach				117 003	3	¢140.200		110 526	2	\$ 452 701		162,526	
				117,892	3	\$140,200		119,526	3	\$452,701			
Kure Beach				24,534	-			27,989				30,748	
Wilmington				2,446,670	3	505,576		2,432,259				2,669,402	
Wrightsville Beach				60,035	3	334,976		63,315	3	819,459		70,698	
Northampton													
Conway				3,273				3,736				3,710	
Garysburg				14,572				15,072				10,510	
Gaston				16,355				17,915			i i	17,017	
Jackson				3,080				5,409				5,361	
Lasker													
Rich Square								361				5,757	
Seaboard				3,627				4,095				6,785	
Severn				43,018				116				27,545	
Woodland				10,010				110				27,010	
Onslow													
Holly Ridge				8,003				12,547				9,341	
Jacksonville				743,181				750,017				793,897	
	3	12200			3	224,720			3	319,602		795,897 66,718	
North Topsail Beach	3	15688		52,434	3	224,720		31,539	3	519,002		,	
Richlands				5,785				9,338				9,654	
Surf City**													
Swansboro				10,257				11,138				11,061	
Orange													
Carrboro				448,831				392,393				425,440	
Chapel Hill*	3	589,992		1,065,279	3	563,286		1,034,715	3	572,921		1,115,130	
Durham**													
Hillsborough		i	166,531	99,273			174,601	106,704			181,786	108,729	
Mebane**											: :		

	R	Fiscal	vear 2001-2	002	R	Fiscal v	ear 2002-20)03	R	Fiscal	year 2003-20	04
	а	Occupancy			а	Occupancy			a			
	t	tax	Meals		t	tax	Meals		t		Meals	
	е	[see rate	tax	License	е	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance												
Arapahoe												
Bayboro				6,114				7,215				7,22
Grantsboro											i i	
Mesic												
Minnesott Beach				2,077				2,372			i i	2,65
Oriental	3	15,482	•	9610.36	3	11,402		10,369	3	13,915	!!	10,26
Stonewall		, -				, í				, .	ļ l	
Vandemere				1,184								1,32
Pasquotank				_,							i i	_,
Elizabeth City*				351,356				318,059			! !	350,87
Pender				001,000				010,000			ļ	000,07
Atkinson				135				80				14
Burgaw				155				7,381			i i	4,92
Saint Helena								7,501				7,72
Surf City*	3	176,546		66,710	3	203,907		15,765	2	230,138		61,33
Topsail Beach	3	116,970		19,642		· · · · · ·		23,477				1,86
Vallace**	3	110,970		19,042	3	181,423		23,477	3	184,092		1,80
Watha												
Perquimans				22.001				29.059			i i	24.40
Hertford				32,081				28,958			! !	34,493
Winfall				5,693				5,935				
Person								10 - 0				
Roxboro				178,111				185,966				191,20
Pitt												
Ayden				48,570				49,341				51,26
Bethel				16,560				17,629				20,04
Falkland				10.001				180				15
Farmville			1	40,091				52,161				51,59
Fountain				318				435				31
Greenville				1,426,391				1,524,009			l İ	1,615,34
Grifton*				14,614				13,246				
Grimesland			1	1,589				2,774				39
Simpson											i i	4,12
Winterville			1	50,124				43,396				56,20
Polk											i i	
Columbus	3	21,141	ł	719	3	18,000		9,600	3	19,874	ļļ	11,092
Saluda*		-		8,135				2,440				2,32
Tryon			1	15,656				18,792			!!!	

						TABLE 76	<u>Continued</u>						
	R		year 2001-2	002	R		ear 2002-20	003	R				
	a	Occupancy			а	Occupancy			a	Occupancy			
	t	tax	Meals		t	tax	Meals		t	tax	Meals		
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License	
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes	
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	
Randolph													
Archdale*				100,897				97,539				102,570	
Asheboro				359,839				354,229				368,360	
Franklinville													
High Point**													
Liberty				32,177				26,374				29,789	
Ramseur				18,493				12,943				14,060	
Randleman				36,436				28,235				29,758	
Seagrove													
Staley											i i		
Thomasville**													
Trinity												30,231	
Richmond													
Dobbins Heights													
Ellerbe				1,456				1,605			i i	1,563	
Hamlet				11,986				27,433				27,166	
Hoffman													
Norman													
Rockingham				138,033				140,337				139,310	
Robeson				· · ·				,					
Fairmont				20,118				21,852				25,796	
Lumber Bridge													
Lumberton	3	410,816		296,815	3	418,547		298,834	3	471,197	i i	382,107	
Marietta													
Maxton*				5,278				4,663				16,302	
McDonald													
Orrum													
Parkton				595				575					
Pembroke				18,859				20,784				22,004	
Proctorville													
Raynham											i i		
Red Springs*				31,361				35,400				35,012	
Rennert													
Rowland	2	35,253		6,597	2	35,261		6,959	2	36,271		3,090	
St Pauls								21,554				23,674	
Rockingham								· ·				,	
Eden				46,128				42,430				43,623	
Madison				42,802				42,855				23,246	
Mayodan				32,451				33,101				33,025	
Reidsville				181,248				185,613				192,340	
Stoneville								1,200				1,123	
Wentworth								,				, -	

						TABLE 76	Continued					
	R	Fiscal	year 2001-20	002	R		year 2002-20	03	R			
	а	Occupancy			а	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Rowan												
China Grove												
Cleveland				2,061				2,231				2,427
East Spencer			1	5593.5				9,180				9,37
Faith				3,554				3,544				3,95'
Granite Quarry				13,009				16,543				14,16
Kannapolis**			1									
Landis				11,585								
Rockwell			1	13,276				14,163				13,422
Salisbury				528,876				522,973				507,369
Spencer				12,721				15,764				13,62
Rutherford												
Bostic			i i	640				1,297			i i	1,304
Chimney Rock												
Ellenboro				861				1,050				1,68.
Forest City				75,208				80,354				71,720
Lake Lure				24,233				25,989				27,39
Ruth			1				i i				i i	
Rutherfordton				27,828				35,993				53,278
Spindale				16,793				16,648				14,738
Sampson											i i	
Autryville				2,457				2,420				2,568
Clinton			1	62,469				60,320				60,93
Faison**												
Garland				5,324				4,882				4,882
Harrells*				· ·								
Newton Grove				4,717				4,094				5,281
Roseboro			1	19,926				22,371			i i	21,500
Salemburg				6,601				6,562				7,17
Turkey				ŕ				,				
Scotland												
East Laurinburg												
Gibson				12,565				18,376				4.
Laurinburg			1	22,229				25,071				164,69
Maxton**				,				,				,
Wagram				3,292				3,641				
Stanly				- , -				- /-				
Albemarle				631,708				1,079,420				194,38.
Badin			1	,				, ,				,
Locust*				2025				2,200			1	2,29
Misenhimer								_,0			1	_,
New London												
Norwood				1,818				1,763			1 1	1,80
Oakboro				9,927				10,681				11,38
Red Cross				,,21				10,001				11,50
Richfield				4,874								
Stanfield				1,363				5,717				6,52

						TABLE 76						
	R		year 2001-2	002	R		ear 2002-20	03	R		year 2003-20	04
	а	Occupancy			a	Occupancy			а	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	е	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Stokes												
Danbury												
King*				21,336				45,725				45,2
Tobaccoville**												
Walnut Cove				11,267				3,128				13,0
Surry												
Dobson				8,928			i i	9,577			i i	10,5
Elkin*				56,690								14,84
Mount Airy	3	100,196		72,750	3	93,881		77,511	3	98,165		79,1
Pilot Mountain		· · ·		15,466				3,756		,		4,0
Swain				, ,				,				
Bryson City				13,119				13,119				14,3
Fransylvania				,				,				,.
Brevard				18,859				19,936				20,14
Rosman				843				762				9
Tyrrell				0.0								
Columbia				6,325				7,573				6,42
Union				0,020				1,010				•,•
Fairview												1
Hemby Bridge												1
Indian Trail				168,643				39,911				40,3
Lake Park				13,545				13,823				14,7
Marshville				12,090			i i	15,025			i i	135,3
Marvin				12,090								155,5
Mineral Springs												10,5
Mint Hill**												10,5
Monroe				315,486				336,751	5	200,365		546,7
Stallings*				515,480 68,301				336,751 106,770	3	200,505	į į	540,7 133,8
Stallings* Unionville				68,301 21,317				106,770 21,141				133,8 24,2
Waxhaw				21,317 28,016				21,141 28,760				24,2
Weddington*				56,025				53,069 24,002				57,6 20.6
Wesley Chapel				21,700				24,093				39,6
Wingate				21,069				22,339				21,8
Vance								• ••••••				
Henderson				268,447				282,014				310,8
Kittrell				589								
Middleburg				1								

						TABLE 76	Continued							
	R		year 2001-20	002	R		Fiscal year 2002-2003				Fiscal year 2003-2004			
	a	Occupancy			а	Occupancy			а	Occupancy				
	t	tax	Meals		t	tax	Meals		t	tax	Meals			
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License		
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes		
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]		
Wake														
Apex				300,095				288,665				329,920		
Cary*				2,258,532				2,369,944				2,691,529		
Durham**														
Fuquay-Varina				80,364				87,623				99,626		
Garner				270,387				277,496				354,475		
Holly Springs				132,015				126,558				175,402		
Knightdale				79,176				81,254				83,827		
Morrisville*				144,534				86,515				123,988		
Raleigh*				8,326,751				9,241,306				9,754,263		
Rolesville				1,552				14,841				16,786		
Wake Forest*				183,251				183,637			1 1	213,161		
Wendell				34,304				32,770				36,648		
Zebulon*				39,494				40,097				40,651		
Varren														
Macon											!!			
Norlina				4,530				5,590				6,762		
Warrenton				14,718				15,884			! !	16,105		
Vashington				,				,				,		
Creswell				1,550				1,550				1,550		
Plymouth				8572				9,296				9,201		
•												273		
Roper				7,609				8,556				213		
Vatauga					_									
Beech Mountain*	3	133,771		27,017		208,109		32,815		271,072	! !	35,336		
Blowing Rock*	3	320,697		37,336	3			36,906		386,658	1 1	36,788		
Boone	3	433,149		115,920	3	448,966		117,343	3	469,386		128,184		
Seven Devils*				4,153										
Vayne														
Eureka				1,187				1,187				988		
Fremont				7,919				8,165				6,584		
Goldsboro	3	263,691		480,790	5	398,946		484,381	5	466,488		491,064		
Mount Olive*	-	,		32,972	-			33,056	_	,	1	33,572		
Pikeville				5_,57_				22,020				00,072		
				210				140				245		
Seven Springs Walnut Creak														
Walnut Creek				4,987				6,632				6,632		
Vilkes											ļ l			
Elkin**														
North Wilkesboro				50,399				52,129				47,055		
Ronda				169				170						
Wilkesboro	3	28,293		59,516	3	133,167		47,573	3	139,890		50,331		

						TABLE 76	Continued					
	R	Fiscal	year 2001-2	002	R	Fiscal y	year 2002-20	003	R	R Fiscal year 2003-2004		
	a	Occupancy			a	Occupancy			a	Occupancy		
	t	tax	Meals		t	tax	Meals		t	tax	Meals	
	e	[see rate	tax	License	e	[see rate	tax	License	e	[see rate	tax	License
		column]	[1% rate]	taxes		column]	[1% rate]	taxes		column]	[1% rate]	taxes
Municipality	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Wilson												
Black Creek				68				112				197
Elm City				2,799				2,548				2,548
Kenly**										i		
Lucama				8,993			1 1 1	7,842		i		3,733
Saratoga												198
Sharpsburg**												
Sims				2,052			1	1,846		l		1,486
Stantonsburg				5,623				5,840				6,249
Wilson				756,988			 	976,513		İ		1,008,860
Yadkin										ł		
Boonville				8,470				9,080				
East Bend												
Jonesville				20,452	1	17,025		23,234	1	48,600		23,108
Yadkinville				24,036				23,822				23,346
Yancey												
Burnsville				30,751				29,338				31,378
Total		11,448,553	166,531	89,049,315		14,716,930	174,601	93,884,633		18,371,399	181,786	97,080,840
Total collections				100,664,399				108,776,164				115,634,026

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.