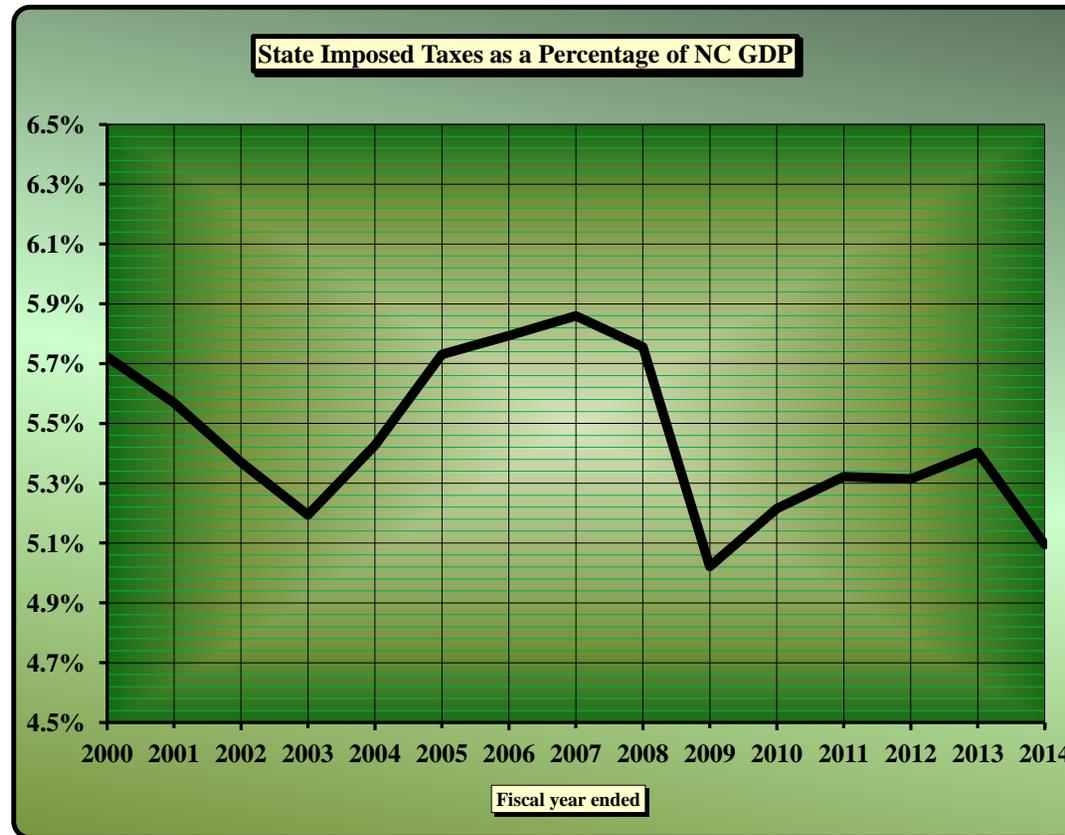


Statistical Abstract of North Carolina Taxes 2014



NCDOR

Financial Services Division
Revenue Research Section

**Statistical Abstract of North Carolina Taxes
2014**

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 Financial Services Division, Revenue Research Section, based primarily on data recorded from individual and business tax forms in the Department's data systems.

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PART I. TAXES AND NORTH CAROLINA GROSS DOMESTIC PRODUCT

TABLE 1. STATE IMPOSED TAXES AS A PERCENTAGE OF NORTH CAROLINA GDP

Fiscal year	NC GDP [current dollars] [calendar year basis]		State imposed taxes [July - June (fiscal year basis)]				State imposed taxes as percentage of NC GDP
	Amount [\$]	Percent change %	General tax amount [\$]	Unemployment tax amount [\$]	Total tax amount [\$]	Percent change	
1999-2000...	263,633,000,000	7.98%	14,764,555,772	322,387,404	15,086,943,176	3.38%	5.72%
2000-2001...	276,963,000,000	5.06%	15,060,521,397	363,694,451	15,424,215,848	2.24%	5.57%
2001-2002...	291,540,000,000	5.26%	15,047,708,303	607,603,987	15,655,312,290	1.50%	5.37%
2002-2003...	301,781,000,000	3.51%	15,274,873,627	398,632,751	15,673,506,378	0.12%	5.19%
2003-2004...	313,917,000,000	4.02%	16,192,608,072	843,899,596	17,036,507,668	8.70%	5.43%
2004-2005...	332,598,000,000	5.95%	17,951,338,614	1,109,594,315	19,060,932,930	11.88%	5.73%
2005-2006...	357,711,000,000	7.55%	19,750,453,206	974,219,095	20,724,672,301	8.73%	5.79%
2006-2007...	386,354,000,000	8.01%	21,693,543,544	943,707,097	22,637,250,640	9.23%	5.86%
2007-2008...	395,593,000,000	2.39%	21,841,282,932	924,770,620	22,766,053,552	0.57%	5.75%
2008-2009...	407,119,000,000	2.91%	19,587,322,067	854,488,282	20,441,810,349	-10.21%	5.02%
2009-2010...	410,488,000,000	0.83%	20,595,809,986	814,236,345	21,410,046,331	4.74%	5.22%
2010-2011...	422,107,000,000	2.83%	21,464,738,702	1,000,330,096	22,465,068,798	4.93%	5.32%
2011-2012...	433,311,000,000	2.65%	21,766,906,777	1,258,724,812	23,025,631,589	2.50%	5.31%
2012-2013...	445,720,000,000	2.86%	22,807,425,837	1,277,126,110	24,084,551,946	4.60%	5.40%
2013-2014...	467,075,000,000	4.79%	22,418,023,662	1,378,171,071	23,796,194,734	-1.20%	5.09%

The gross state product (GSP) series was renamed to gross domestic product (GDP) by state series effective with the Bureau of Economic Analysis October 2006 release. Discontinuity exists in the GDP by state series beginning with 1997 when the data basis changed from SIC industry definitions to NAICS industry definitions. Data discontinuity may affect both the levels and computed growth rates of the GDP by state estimates.

State imposed taxes include all taxes imposed under Chapter 105 of the Revenue Laws of North Carolina including the 3% highway use tax, 3% motor vehicle lease tax, motor fuels taxes (including gasoline and oil inspection fees), related taxes imposed under other statutes, and payroll (unemployment insurance) taxes imposed under Chapter 96 of the North Carolina General Statutes. Motor vehicle registrations, driver licenses, and various other state licenses and fees are excluded. Tax amounts are net collections before deduction of local shares, certain reimbursements to local governments, and transfers to special funds. Sources: Bureau of Economic Analysis. *Gross Domestic Product by State Data Table*, released June 10, 2015; North Carolina Employment Security Commission. Unemployment taxes.

Figure 1.1 North Carolina GDP Compared to State Tax Revenue

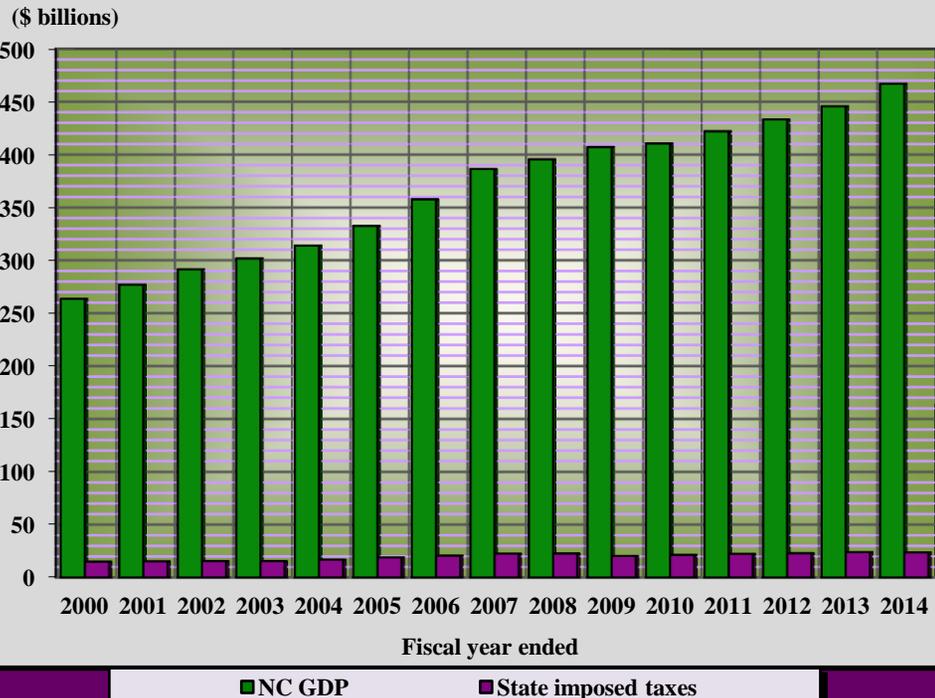
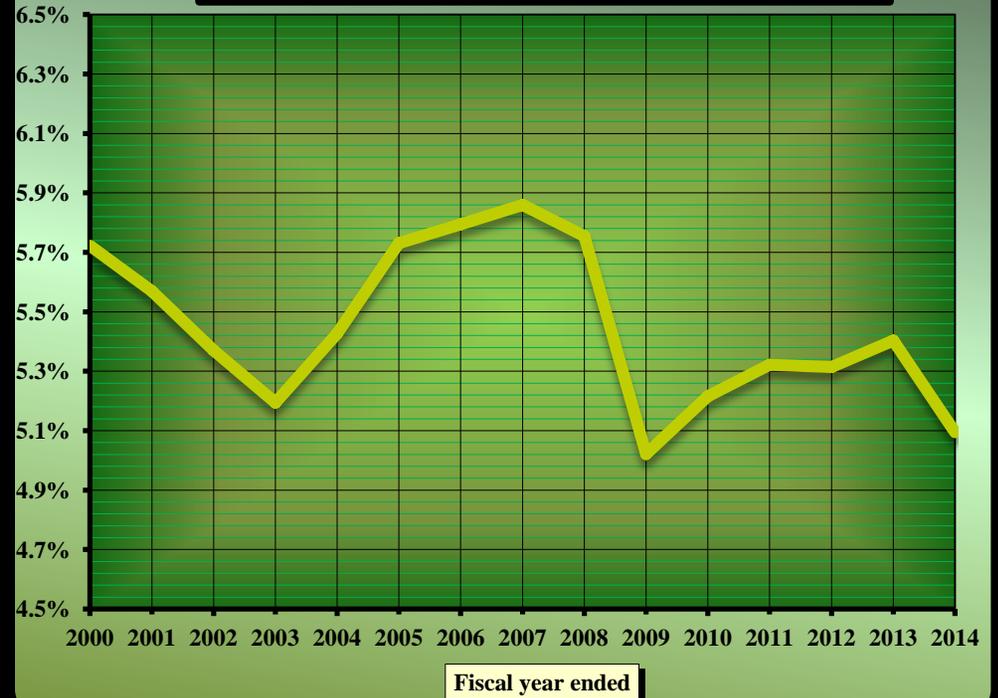


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP



PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

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

(\$ billions)

12
10
8
6
4
2
0

2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 2010 2011 2012 2013 2014

Fiscal year ended

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

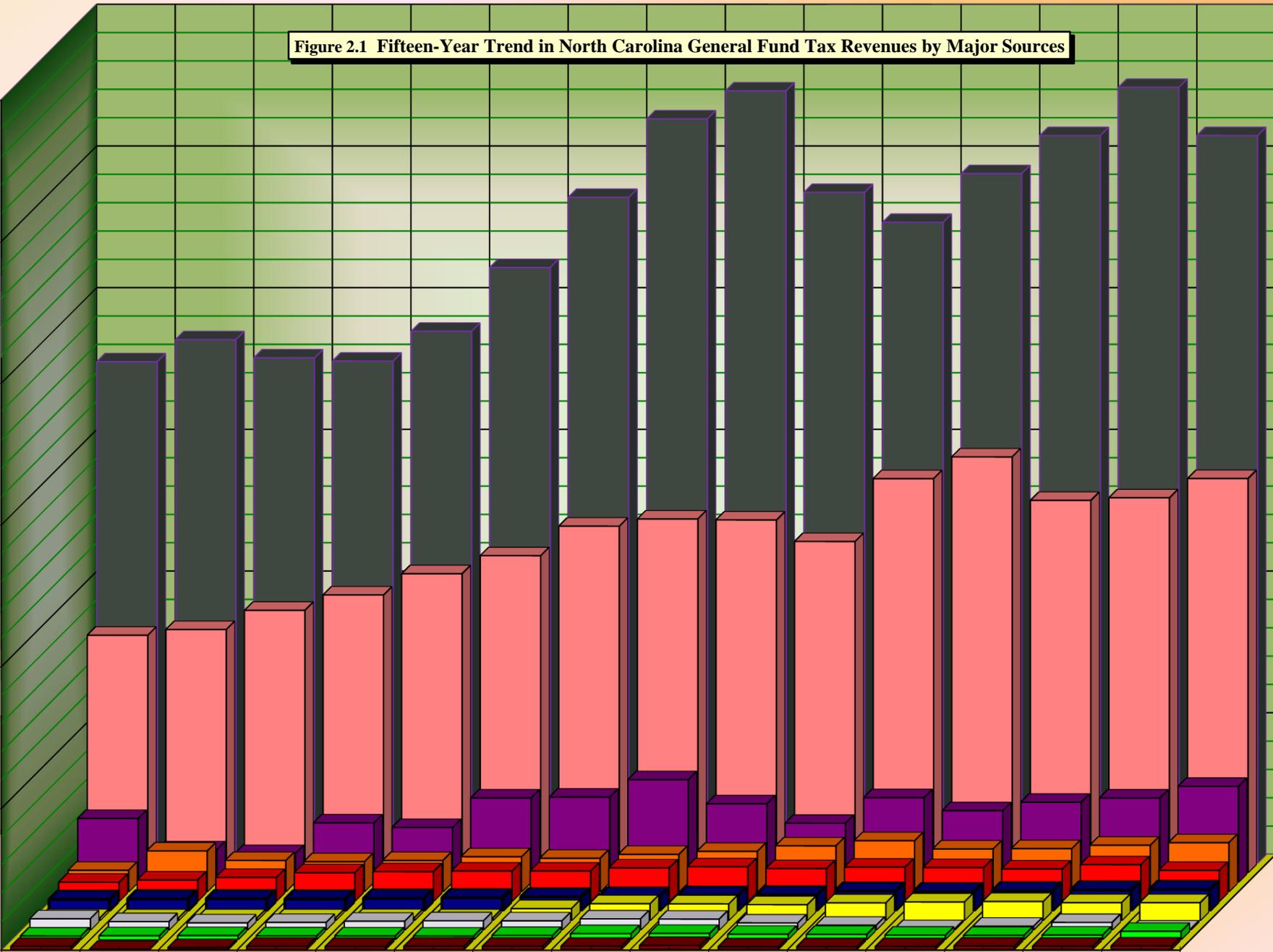


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

Sources of revenue	Fiscal Year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Amount [\$]	Percent of total								
Estate Tax	163,327,319	1.24%	123,165,443	0.92%	104,750,885	0.78%	112,504,407	0.79%	128,479,443	0.85%
Privilege License Tax.....	43,828,822	0.33%	2,953,654	0.02%	26,579,102	0.20%	44,721,244	0.31%	41,615,694	0.28%
Tobacco Products Tax.....	43,663,205	0.33%	42,025,877	0.31%	41,531,347	0.31%	41,998,713	0.29%	43,732,769	0.29%
Soft Drink Tax.....	1,285,949	0.01%	51,202	0.00%	1,855	0.00%	-	-	-	-
Franchise Tax.....	306,979,197	2.34%	580,431,850	4.31%	446,270,680	3.30%	429,128,005	3.01%	445,294,486	2.95%
Income Taxes:										
Individual Income Tax.....	7,080,106,177	53.90%	7,391,342,524	54.95%	7,134,629,832	52.81%	7,088,526,873	49.76%	7,509,898,086	49.82%
Corporate Income Tax.....	903,241,974	6.88%	460,315,086	3.42%	409,322,540	3.03%	840,499,824	5.90%	776,964,847	5.15%
Total income taxes.....	7,983,348,151	60.78%	7,851,657,610	58.37%	7,543,952,372	55.84%	7,929,026,697	55.66%	8,286,862,932	54.98%
Sales and Use Tax.....	3,354,897,708	25.54%	3,435,558,577	25.54%	3,705,769,832	27.43%	3,922,821,877	27.54%	4,222,201,842	28.01%
Alcoholic Beverage Tax.....	166,372,353	1.27%	172,698,910	1.28%	174,644,725	1.29%	170,896,552	1.20%	182,392,509	1.21%
Gift Tax.....	25,085,473	0.19%	20,254,465	0.15%	13,390,362	0.10%	19,304,091	0.14%	16,630,438	0.11%
Intangibles Tax.....	18,703	0.00%	3,906	0.00%	-	-	-	-	-	-
Freight Car Lines Tax.....	444,094	0.00%	497,560	0.00%	518,887	0.00%	379,551	0.00%	527,447	0.00%
Insurance Tax.....	273,367,118	2.08%	305,791,331	2.27%	340,785,358	2.52%	408,873,355	2.87%	423,405,050	2.81%
Piped Natural Gas Tax.....	27,715,136	0.21%	37,212,997	0.28%	40,949,924	0.30%	36,853,402	0.26%	38,994,881	0.26%
Real Estate Conveyance Tax*.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax**.....	-	-	-	-	1,841,220	0.01%	-	-	-	-
Scrap Tire Disposal Tax***.....	-	-	-	-	2,922,488	0.02%	-	-	-	-
Manufacturing Tax+.....	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal Tax++.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	645,279	0.00%	756,029	0.01%	751,977	0.01%	722,893	0.01%	589,383	0.00%
Total Tax Revenue.....	12,390,978,509	94.34%	12,573,059,410	93.47%	12,444,661,014	92.11%	13,117,230,784	92.08%	13,830,726,874	91.76%
Total Non-tax Revenue & Transfers.....	743,931,336	5.66%	878,801,563	6.53%	1,065,344,378	7.89%	1,128,835,549	7.92%	1,242,615,142	8.24%
Total General Fund Revenue.....	13,134,909,845	100.00%	13,451,860,973	100.00%	13,510,005,392	100.00%	14,246,066,333	100.00%	15,073,342,016	100.00%

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	Percent of total								
Estate Tax	135,211,344	0.83%	133,379,473	0.75%	161,586,810	0.83%	158,764,850	0.80%	104,256,014	0.54%
Privilege License Tax.....	44,992,019	0.28%	45,569,504	0.25%	46,277,585	0.24%	56,309,007	0.28%	37,515,608	0.20%
Tobacco Products Tax.....	42,981,044	0.26%	171,636,758	0.96%	241,174,320	1.24%	237,377,533	1.20%	227,056,891	1.19%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	498,681,391	3.05%	477,055,108	2.67%	531,412,140	2.73%	574,460,805	2.90%	651,938,670	3.41%
Income Taxes:										
Individual Income Tax.....	8,409,288,618	51.51%	9,400,167,970	52.59%	10,507,966,531	54.00%	10,902,299,190	55.00%	9,470,172,885	49.46%
Corporate Income Tax.....	1,193,529,164	7.31%	1,204,102,940	6.74%	1,451,399,198	7.46%	1,111,668,852	5.61%	835,544,512	4.36%
Total income taxes.....	9,602,817,782	58.82%	10,604,270,911	59.33%	11,959,365,728	61.46%	12,013,968,042	60.60%	10,305,717,397	53.83%
Sales and Use Tax.....	4,477,159,178	27.42%	4,893,911,220	27.38%	4,995,570,841	25.67%	4,981,673,149	25.13%	4,677,947,376	24.43%
Alcoholic Beverage Tax.....	189,308,658	1.16%	200,845,242	1.12%	212,608,231	1.09%	225,125,416	1.14%	228,458,572	1.19%
Gift Tax.....	18,896,837	0.12%	16,237,070	0.09%	15,641,779	0.08%	17,354,083	0.09%	12,291,039	0.06%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	351,890	0.00%	269,931	0.00%	324,535	0.00%	278,555	0.00%	183,472	0.00%
Insurance Tax.....	431,664,202	2.64%	431,729,295	2.42%	475,545,413	2.44%	492,698,607	2.49%	466,601,945	2.44%
Piped Natural Gas Tax.....	35,081,603	0.21%	33,654,268	0.19%	36,057,204	0.19%	36,476,388	0.18%	34,240,028	0.18%
Real Estate Conveyance Tax*.....	-	-	-	-	-	-	-	-	-	-
White Goods Disposal Tax**.....	-	-	-	-	-	-	-	-	-	-
Scrap Tire Disposal Tax***.....	-	-	-	-	-	-	-	-	-	-
Manufacturing Tax+.....	-	-	11,951,991	0.07%	36,558,780	0.19%	37,748,630	0.19%	32,865,620	0.17%
Solid Waste Disposal Tax++.....	-	-	-	-	-	-	-	-	-	-
Miscellaneous Tax Receipts.....	411,955	0.00%	5,032	0.00%	2,987	0.00%	2,852	0.00%	6,402	0.00%
Total Tax Revenue.....	15,477,557,903	94.80%	17,020,515,803	95.22%	18,712,126,352	96.16%	18,832,237,918	95.00%	16,779,079,034	87.64%
Total Non-tax Revenue & Transfers.....	848,923,661	5.20%	853,832,727	4.78%	747,904,898	3.84%	991,845,829	5.00%	2,366,598,932	12.36%
Total General Fund Revenue.....	16,326,481,563	100.00%	17,874,348,531	100.00%	19,460,031,250	100.00%	19,824,083,747	100.00%	19,145,677,966	100.00%

TABLE 2. -Continued

Sources of revenue	Fiscal Year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount [\$]	Percent of total								
Estate Tax	71,905,766	0.39%	23,755,446	0.12%	58,102,538	0.30%	111,430,080	0.54%	19,275,568	0.10%
Privilege License Tax.....	39,196,662	0.21%	41,347,664	0.22%	48,543,571	0.25%	46,112,081	0.22%	49,954,683	0.25%
Tobacco Products Tax.....	251,730,957	1.35%	265,270,142	1.38%	270,900,735	1.39%	255,400,938	1.24%	255,532,320	1.27%
Soft Drink Tax.....	-	-	-	-	-	-	-	-	-	-
Franchise Tax.....	724,451,377	3.88%	607,500,353	3.17%	612,527,735	3.14%	660,141,126	3.21%	697,012,493	3.46%
Income Taxes:										
Individual Income Tax.....	9,047,605,408	48.49%	9,734,868,036	50.82%	10,272,136,381	52.59%	10,953,140,820	53.32%	10,272,358,828	50.97%
Corporate Income Tax.....	1,197,865,423	6.42%	1,013,546,433	5.29%	1,132,871,164	5.80%	1,191,730,504	5.80%	1,356,856,207	6.73%
Total income taxes.....	10,245,470,831	54.91%	10,748,414,469	56.11%	11,405,007,545	58.39%	12,144,871,325	59.12%	11,629,215,034	57.71%
Sales and Use Tax.....	5,565,043,256	29.83%	5,871,669,069	30.65%	5,257,585,406	26.92%	5,294,146,987	25.77%	5,566,518,176	27.62%
Alcoholic Beverage Tax.....	282,316,942	1.51%	275,193,609	1.44%	287,363,097	1.47%	298,639,842	1.45%	305,994,895	1.52%
Gift Tax.....	12,028,801	0.06%	2,963,637	0.02%	159,977	0.00%	817,951	0.00%	524,891	0.00%
Intangibles Tax.....	-	-	-	-	-	-	-	-	-	-
Freight Car Lines Tax.....	345,414	0.00%	370,786	0.00%	408,762	0.00%	325,798	0.00%	294,799	0.00%
Insurance Tax.....	486,848,660	2.61%	480,134,608	2.51%	460,440,592	2.36%	521,509,351	2.54%	440,922,114	2.19%
Piped Natural Gas Tax.....	33,794,094	0.18%	30,995,454	0.16%	25,861,167	0.13%	30,411,586	0.15%	30,390,149	0.15%
Real Estate Conveyance Tax*.....	-	-	-	-	-	-	-	-	45,333,609	0.22%
White Goods Disposal Tax**.....	-	-	-	-	-	-	-	-	1,514,356	0.01%
Scrap Tire Disposal Tax***.....	-	-	-	-	-	-	-	-	5,046,243	0.03%
Manufacturing Tax+.....	31,897,136	0.17%	32,496,612	0.17%	36,182,589	0.19%	36,861,312	0.18%	35,522,329	0.18%
Solid Waste Disposal Tax++.....	-	-	-	-	-	-	-	-	2,145,380	0.01%
Miscellaneous Tax Receipts.....	7,408	0.00%	4,870	0.00%	9,788	0.00%	13,170	0.00%	16,002	0.00%
Total Tax Revenue.....	17,745,037,304	95.11%	18,380,116,720	95.95%	18,463,093,503	94.52%	19,400,681,546	94.45%	19,085,213,041	94.70%
Total Non-tax Revenue & Transfers.....	912,269,988	4.89%	776,500,873	4.05%	1,070,828,533	5.48%	1,140,731,536	5.55%	1,067,387,263	5.30%
Total General Fund Revenue.....	18,657,307,292	100.00%	19,156,617,593	100.00%	19,533,922,036	100.00%	20,541,413,082	100.00%	20,152,600,304	100.00%

Detail may not add to totals due to rounding.

Amounts shown are collections credited to the General Fund after deduction of refunds; local shares of utility franchise, piped natural gas excise, alcoholic beverages, telecommunications, video programming, and intangibles taxes; certain reimbursements to local governments; and transfers to special funds.

Estate Tax. The inheritance tax was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date; the estate tax was retained. Collection amounts shown for estates of decedents dying prior to the repeal date are a combination of inheritance taxes and supplementary estate taxes.

The North Carolina estate tax was repealed effective for the estates of decedents whose death occurred during the January 1, 2010 through December 31, 2010 period and reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal return is required.

SL 2013-316, s.7.(a) repeals the estate tax effective for the estates of decedents dying on or after January 1, 2013.

Soft Drink Tax. Repealed effective July 1, 1999.

Gift Tax. Repealed effective for tax years beginning on or after January 1, 2009.

Intangibles Tax. Repealed effective for tax years beginning on or after January 1, 1995.

Piped Natural Gas Tax. Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes).

***Real Estate Conveyance Tax.** Effective July 1, 1996, the statute 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. SL 2011-145, s. 2.2.(h) and (i) provide that certain net proceeds otherwise credited to the Natural Heritage and Parks and Recreation Trust Funds be deposited in the General Fund for fiscal year 2011-12 (refer to *Table 3*).

SL 2013-360, s. 14.4.(a) directs the State's proceeds of the deed stamp tax to be credited to the General Fund effective July 1, 2013.

****White Goods Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the white goods disposal tax were required to be credited to the General Fund: for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.17.(a) directs twenty-eight percent (28%) of the net tax proceeds to be credited to the General Fund effective August 1, 2013.

*****Scrap Tire Disposal Tax.** For fiscal years 2001-02, 2010-11, and 2011-12, certain portions of the scrap tire disposal tax were required to be credited to the General Fund: for fiscal year 2001-02, the proceeds were credited to the General Fund as tax revenue; for fiscal years 2010-11 and 2011-12, the proceeds were credited to the General Fund as intra state transfers. SL 2013-360, s. 14.16.(a) directs thirty percent (30%) of the net tax proceeds to be credited to the General Fund effective July 1, 2013.

+**Certain Machinery and Equipment Tax.** Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser; fuel purchased by a manufacturing industry or plant for qualifying purposes was subject to a series of rate reductions prior to receiving full exemption status effective for transactions made on or after July 1, 2010.

++**Solid Waste Disposal Tax.** SL 2013-360, s. 14.18.(a) directs twelve and one-half percent (12.5%) of the distributable tax proceeds to be credited to the General Fund effective July 1, 2013.

Refer to tables and charts for a specific tax schedule for details pertaining to tax rates, tax structure, and other information affecting collections.

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

Sources of revenue	Fiscal Year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	208,319,738	28.00%	170,899,625	19.45%	132,591,631	12.45%	105,079,415	9.31%	78,345,325	6.30%
Judicial Department receipts.....	101,535,310	13.65%	109,261,029	12.43%	110,381,204	10.36%	124,733,850	11.05%	139,033,534	11.19%
Sales tax reimbursement - Highway Fund*.....	13,600,000	1.83%	13,600,000	1.55%	14,560,000	1.37%	15,360,000	1.36%	16,379,000	1.32%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund**.....	14,179,227	1.91%	12,471,836	1.42%	11,055,005	1.04%	11,013,787	0.98%	14,456,215	1.16%
Secretary of State.....	24,573,758	3.30%	29,989,886	3.41%	31,791,800	2.98%	37,068,673	3.28%	41,007,706	3.30%
Cost of local sales and use tax administration.....	10,972,635	1.47%	11,567,844	1.32%	11,774,315	1.11%	12,495,009	1.11%	13,988,816	1.13%
Disproportionate share payments.....	105,000,000	14.11%	109,142,641	12.42%	110,404,184	10.36%	107,000,000	9.48%	97,144,325	7.82%
Intrastate transfer of funds.....	22,736,557	3.06%	150,349,829	17.11%	22,966,323	2.16%	250,218,103	22.17%	491,015,835	39.51%
Banking and investment fees.....	4,029,051	0.54%	10,913,619	1.24%	4,336,050	0.41%	4,484,763	0.40%	4,758,163	0.38%
Insurance Department.....	42,210,047	5.67%	43,608,410	4.96%	46,370,190	4.35%	47,077,910	4.17%	51,167,950	4.12%
Reversions of capital improvements funds.....	16,454	0.00%	21,223,666	2.42%	4,359,377	0.41%	178,832	0.02%	12,544	0.00%
ABC Board application fees.....	5,497,525	0.74%	6,122,350	0.70%	6,057,030	0.57%	12,469,734	1.10%	12,625,300	1.02%
Gasoline and oil inspection fees.....	892,861	0.12%	1,085,345	0.12%	948,769	0.09%	949,133	0.08%	1,017,729	0.08%
Transfer of Use Tax from Highway Trust Fund+.....	170,000,000	22.85%	170,000,000	19.34%	171,700,000	16.12%	377,400,000	33.43%	252,422,125	20.31%
Administrative Office of the Courts: DWI service fees.....	5,103,549	0.69%	5,147,750	0.59%	5,280,879	0.50%	6,806,328	0.60%	8,175,582	0.66%
Probation - supervision fees.....	10,132,644	1.36%	10,028,091	1.14%	10,420,535	0.98%	13,830,098	1.23%	16,186,488	1.30%
Miscellaneous.....	5,131,980	0.69%	3,389,642	0.39%	370,347,086	34.76%	2,669,916	0.24%	4,878,505	0.39%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds.....	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	743,931,336	100.00%	878,801,563	100.00%	1,065,344,378	100.00%	1,128,835,549	100.00%	1,242,615,142	100.00%

Sources of revenue	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	71,445,489	8.42%	119,143,785	13.95%	202,542,534	27.08%	239,680,009	24.17%	113,334,285	4.79%
Judicial Department receipts.....	141,632,044	16.68%	159,102,325	18.63%	167,640,350	22.41%	198,400,888	20.00%	191,174,120	8.08%
Sales tax reimbursement - Highway Fund*.....	16,166,400	1.90%	-	-	-	-	18,190,000	1.83%	17,610,000	0.74%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	-	-	-	-	-	-
Sales tax refund - Non-Highway Fund**.....	10,252,680	1.21%	3,013,584	0.35%	4,124,281	0.55%	3,303,137	0.33%	1,906,144	0.08%
Secretary of State.....	47,469,987	5.59%	56,291,957	6.59%	58,421,595	7.81%	62,372,377	6.29%	64,652,127	2.73%
Cost of local sales and use tax administration.....	13,932,123	1.64%	14,355,818	1.68%	16,978,912	2.27%	16,982,244	1.71%	15,612,660	0.66%
Disproportionate share payments.....	111,109,834	13.09%	100,000,000	11.71%	100,000,000	13.37%	100,000,000	10.08%	100,000,000	4.23%
Intrastate transfer of funds.....	96,158,466	11.33%	46,985,858	5.50%	34,336,953	4.59%	49,619,999	5.00%	1,546,195,685	65.33%
Banking and investment fees.....	5,164,962	0.61%	5,386,359	0.63%	5,466,337	0.73%	5,861,957	0.59%	5,708,831	0.24%
Insurance Department.....	51,695,754	6.09%	54,007,923	6.33%	57,806,201	7.73%	74,293,875	7.49%	76,451,493	3.23%
Reversions of capital improvements funds.....	444	0.00%	679	0.00%	45	0.00%	3,507,038	0.35%	40,000,000	1.69%
ABC Board application fees.....	13,016,693	1.53%	13,220,860	1.55%	13,035,315	1.74%	13,437,365	1.35%	14,143,782	0.60%
Gasoline and oil inspection fees.....	845,726	0.10%	1,040,606	0.12%	913,976	0.12%	784,734	0.08%	901,426	0.04%
Transfer of Use Tax from Highway Trust Fund+.....	242,520,317	28.57%	252,558,117	29.58%	57,486,602	7.69%	172,543,306	17.40%	147,531,245	6.23%
Administrative Office of the Courts: DWI service fees.....	7,838,407	0.92%	7,687,043	0.90%	7,906,795	1.06%	8,593,365	0.87%	8,536,186	0.36%
Probation - supervision fees.....	15,919,030	1.88%	15,880,669	1.86%	16,007,817	2.14%	16,268,302	1.64%	16,005,024	0.68%
Miscellaneous.....	3,755,305	0.44%	5,157,144	0.60%	5,237,186	0.70%	8,007,233	0.81%	6,835,924	0.29%
Master Settlement Agreement Funds.....	-	-	-	-	-	-	-	-	-	-
Reversion of Rural Economic Development Center funds.....	-	-	-	-	-	-	-	-	-	-
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	-	-
Total General Fund Non-tax Revenue and Transfers.....	848,923,661	100.00%	853,832,727	100.00%	747,904,898	100.00%	991,845,829	100.00%	2,366,598,932	100.00%

TABLE 3. -Continued

Sources of revenue	Fiscal Year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total	Amount [\$]	Percent of total
Income from treasurer's investments.....	40,784,359	4.47%	26,306,054	3.39%	17,787,804	1.66%	12,468,221	1.09%	17,250,782	1.62%
Judicial Department receipts.....	216,854,082	23.77%	225,804,493	29.08%	259,770,555	24.26%	250,846,849	21.99%	236,849,684	22.19%
Sales tax reimbursement - Highway Fund*	17,557,170	1.92%	17,004,498	2.19%	20,235,353	1.89%	24,080,070	2.11%	21,551,663	2.02%
Transfer for State Highway Patrol - Highway Fund.....	-	-	-	-	196,849,542	18.38%	196,209,049	17.20%	196,582,981	18.42%
Sales tax refund - Non-Highway Fund**.....	2,133,686	0.23%	2,432,477	0.31%	3,555,009	0.33%	2,825,727	0.25%	3,716,166	0.35%
Secretary of State.....	81,509,992	8.93%	76,753,295	9.88%	85,420,766	7.98%	90,298,883	7.92%	95,104,972	8.91%
Cost of local sales and use tax administration.....	14,602,888	1.60%	13,691,728	1.76%	12,176,873	1.14%	8,942,660	0.78%	9,388,296	0.88%
Disproportionate share payments.....	124,994,954	13.70%	135,000,000	17.39%	115,000,000	10.74%	115,000,000	10.08%	110,000,000	10.31%
Intrastate transfer of funds.....	165,058,045	18.09%	87,076,297	11.21%	112,727,493	10.53%	168,300,282	14.75%	43,438,865	4.07%
Banking and investment fees.....	5,954,689	0.65%	6,092,141	0.78%	6,689,458	0.62%	6,107,270	0.54%	7,568,299	0.71%
Insurance Department.....	69,643,055	7.63%	67,475,688	8.69%	72,313,510	6.75%	72,590,212	6.36%	73,382,761	6.87%
Reversions of capital improvements funds.....	22,161,866	2.43%	1	0.00%	-	-	114,467	0.01%	-	-
ABC Board application fees.....	14,708,380	1.61%	15,232,055	1.96%	15,090,555	1.41%	15,083,915	1.32%	15,201,447	1.42%
Gasoline and oil inspection fees.....	1,002,905	0.11%	1,222,610	0.16%	1,331,796	0.12%	1,202,822	0.11%	1,293,347	0.12%
Transfer of Use Tax from Highway Trust Fund+.....	108,561,829	11.90%	72,894,864	9.39%	76,720,918	7.16%	27,595,861	2.42%	-	-
Administrative Office of the Courts: DWI service fees.....	7,099,247	0.78%	8,320,538	1.07%	8,362,573	0.78%	7,992,121	0.70%	7,476,512	0.70%
Probation - supervision fees.....	11,377,159	1.25%	14,258,962	1.84%	15,367,842	1.44%	14,728,807	1.29%	13,647,901	1.28%
Miscellaneous.....	8,265,682	0.91%	6,935,172	0.89%	6,775,483	0.63%	4,933,569	0.43%	5,001,107	0.47%
Master Settlement Agreement Funds.....	-	-	-	-	44,653,001	4.17%	121,410,749	10.64%	164,576,047	15.42%
Reversion of Rural Economic Development Center funds.....	-	-	-	-	-	-	-	-	29,356,432	2.75%
Dissolution of NC Health Insurance Risk Pool Fund.....	-	-	-	-	-	-	-	-	16,000,000	1.50%
Total General Fund Non-tax Revenue and Transfers.....	912,269,988	100.00%	776,500,873	100.00%	1,070,828,533	100.00%	1,140,731,536	100.00%	1,067,387,263	100.00%

Detail may not add to totals due to rounding.

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

Miscellaneous category includes revenue for State Board of Elections, non-tax revenue for DHHS, DWI restoration fees, Administrative Office of the Courts-Parole Supervision fees, Butner Fire and Police District Tax, Deed/Mortgage fees, and miscellaneous non-tax revenue.

2001-02 Miscellaneous category 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.

2008-09 Intrastate transfer of funds category includes \$801,987,570 from Executive Order #6 and \$680,377,613 in Stabilization Funds due to the budgetary situation; and \$57,387,969 from the Appropriation Bill. Stabilization Funds include \$150,867,275 from the American Reinvestment and Recovery Act of 2009.

2009-10 Intrastate transfer of funds category includes \$93,834,701 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011.

2010-11 Intrastate transfer of funds category includes \$75,181,766 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011. SL 2010-31, s. 2.2.(d),(e) and SL 2010-123, s. 1.2.(a),(b) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts be transferred to the General Fund for fiscal year 2010-11.

2011-12 Intrastate transfer of funds category includes \$83,894,927 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013. SL 2011-145, s. 2.2.(f),(g),(h), and (i) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts and to the Parks and Recreation and Natural Heritage Trust Funds be transferred to the General Fund for fiscal year 2011-12.

2012-13 Intrastate transfer of funds category includes \$89,196,686 from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013.

*§ 105-164.44D specifies that the amount of sales and use tax revenue not realized by the General Fund due to sales tax exemption for purchases by the Department of Transportation be transferred from the Highway Fund to the General Fund as reimbursement. SL 2005-276, s. 6.37(e) provides that the reimbursement provision does not apply in fiscal years 2005-2006 or 2006-2007.

**Refunds of local sales and use taxes paid by State agencies on indirect purchases of certain tangible personal property. State agencies became exempt from tax on direct purchase transactions occurring on or after July 1, 2004. [§ 105-164.14(e)]

+Transfer of Use Tax from the Highway Trust Fund provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.

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
(Collections data for fiscal year ending June 30, 2013)*

State	State Tax Collections By Tax Type																Personal Income, Population, and Taxes			
	Property		General Sales and Gross Receipts**		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Personal income	Popula-	Total state tax	
	Amount	Per capita	Amount	Per capita	Amount	Per capita	Amount	Per capita	Individual	Per capita	Corporation	Per capita	Amount	Per capita	Amount	Per capita	calendar year	tion	collections as a	
	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	[\$1,000s]	[\$]	2012	as of	percentage of	
																	2012	7/1/2013	personal income	
																	[\$1,000s]	[1,000s]	[%]	Rank
Alabama.....	322,300	66.67	2,331,676	482.35	2,375,699	491.46	490,475	101.46	3,202,520	662.50	382,202	79.07	161,597	33.43	9,266,469	1,916.94	173,149,657	4,834	5.35%	39
Alaska.....	99,598	135.09	-	-	249,586	338.53	135,720	184.09	-	-	630,941	855.79	4,016,966	5,448.51	5,132,811	6,962.02	36,446,848	737	14.08%	1
Arizona.....	762,651	114.94	6,472,777	975.55	1,733,931	261.33	412,769	62.21	3,397,707	512.09	662,026	99.78	29,829	4.50	13,471,690	2,030.40	239,929,270	6,635	5.61%	37
Arkansas.....	1,022,066	345.44	2,837,788	959.11	1,181,415	399.29	356,920	120.63	2,649,577	895.50	402,874	136.16	135,767	45.89	8,586,407	2,902.02	107,443,010	2,959	7.99%	8
California.....	1,982,208	51.58	33,915,885	882.50	14,158,695	368.41	8,743,748	227.52	66,809,000	1,738.40	7,462,000	194.16	112,710	2.93	133,184,246	3,465.51	1,805,193,769	38,431	7.38%	11
Colorado.....	-	-	2,416,731	458.40	1,872,404	355.15	637,707	120.96	5,528,485	1,048.63	652,180	123.70	147,746	28.02	11,255,253	2,134.88	240,349,703	5,272	4.68%	44
Connecticut.....	-	-	3,838,385	1,066.41	2,769,687	769.50	453,112	125.89	7,811,949	2,170.38	568,632	157.98	551,859	153.32	15,993,624	4,443.49	216,308,449	3,599	7.39%	10
Delaware.....	-	-	-	-	487,202	526.57	1,259,277	1,361.03	1,130,501	1,221.85	309,644	334.66	159,692	172.60	3,346,316	3,616.70	40,378,899	925	8.29%	6
Florida.....	360	0.02	20,785,507	1,060.47	7,741,146	394.95	1,993,965	101.73	-	-	2,071,710	105.70	1,995,790	101.82	34,588,478	1,764.69	792,950,493	19,600	4.36%	48
Georgia.....	201,834	20.19	5,277,211	528.00	2,131,211	213.23	767,866	76.83	8,772,227	877.68	797,255	79.77	10,795	1.08	17,958,399	1,796.78	369,149,416	9,995	4.86%	42
Hawaii.....	-	-	2,944,487	2,089.79	987,733	701.02	230,189	163.37	1,735,718	1,231.89	123,661	87.77	71,105	50.47	6,092,893	4,324.31	61,967,663	1,409	9.83%	4
Idaho.....	-	-	1,324,182	821.02	449,088	278.44	306,627	190.12	1,292,562	801.42	200,340	124.22	6,224	3.86	3,579,023	2,219.08	56,071,934	1,613	6.38%	23
Illinois.....	61,806	4.79	8,159,003	632.94	6,546,736	507.87	2,583,108	200.39	16,538,662	1,283.01	4,462,627	346.19	363,378	28.19	38,715,320	3,003.39	592,056,538	12,891	6.54%	21
Indiana.....	7,008	1.07	6,805,069	1,035.67	3,540,677	538.86	606,090	92.24	4,972,810	756.81	781,585	118.95	167,899	25.55	16,881,138	2,569.15	249,326,268	6,571	6.77%	18
Iowa.....	-	-	2,520,072	814.94	1,088,919	352.13	798,137	258.10	3,436,758	1,111.38	428,554	138.59	101,936	32.96	8,374,376	2,708.10	135,345,650	3,092	6.19%	26
Kansas.....	79,475	27.44	2,897,033	1,000.43	845,883	292.11	382,944	132.24	2,956,588	1,020.99	384,553	132.80	73,806	25.49	7,620,282	2,631.49	125,167,639	2,896	6.09%	28
Kentucky.....	558,377	126.92	3,021,794	686.84	2,147,747	488.17	462,726	105.17	3,722,964	846.21	646,875	147.03	314,556	71.50	10,875,039	2,471.83	157,043,042	4,400	6.92%	16
Louisiana.....	52,686	11.38	2,825,752	610.41	2,148,890	464.19	369,930	79.91	2,739,983	591.88	252,430	54.53	834,158	180.19	9,223,829	1,992.50	186,923,116	4,629	4.93%	41
Maine.....	38,636	29.08	1,071,886	806.72	707,987	532.84	260,918	196.37	1,531,504	1,152.63	171,987	129.44	101,532	76.41	3,884,450	2,923.49	52,957,962	1,329	7.33%	12
Maryland.....	750,927	126.45	4,114,296	692.79	3,232,752	544.35	805,292	135.60	7,693,324	1,295.45	952,092	160.32	569,508	95.90	18,118,191	3,050.85	315,775,620	5,939	5.74%	35
Massachusetts...	4,795	0.71	5,184,312	772.75	2,271,014	338.51	945,922	141.00	12,876,192	1,919.28	1,888,449	281.49	730,363	108.87	23,901,047	3,562.60	376,874,198	6,709	6.34%	24
Michigan.....	1,954,898	197.50	8,423,003	850.96	3,845,023	388.46	1,454,634	146.96	8,239,086	832.38	900,667	90.99	265,343	26.81	25,082,654	2,534.06	381,314,253	9,898	6.58%	20
Minnesota.....	821,799	151.57	5,009,508	923.91	4,240,307	782.05	1,184,465	218.45	8,950,755	1,650.80	1,223,309	225.62	421,882	77.81	21,852,025	4,030.21	254,870,154	5,422	8.57%	5
Mississippi.....	24,122	8.06	3,191,683	1,066.67	1,379,611	461.07	530,010	177.13	1,755,424	586.67	415,980	139.02	105,895	35.39	7,402,725	2,474.00	99,885,857	2,992	7.41%	9
Missouri.....	29,896	4.95	3,154,531	521.85	1,636,512	270.73	549,473	90.90	5,380,651	890.11	377,258	62.41	11,073	1.83	11,139,394	1,842.77	240,578,337	6,045	4.63%	46
Montana.....	262,313	258.47	-	-	558,961	550.77	320,858	316.16	1,045,500	1,030.19	170,999	168.49	285,979	281.79	2,644,610	2,605.88	39,357,161	1,015	6.72%	19
Nebraska.....	148	0.08	1,669,380	893.21	528,608	282.83	130,762	69.96	2,101,694	1,124.52	275,563	147.44	12,789	6.84	4,718,944	2,524.89	85,187,389	1,869	5.54%	38
Nevada.....	235,143	84.24	3,637,356	1,303.01	1,831,007	655.92	586,801	210.21	-	-	-	-	736,319	263.77	7,026,626	2,517.16	108,049,602	2,791	6.50%	22
New Hampshire.....	400,369	302.71	-	-	945,290	714.71	252,441	190.86	99,027	74.87	553,197	418.26	99,368	75.13	2,349,692	1,776.55	66,155,442	1,323	3.55%	50
New Jersey.....	4,620	0.52	8,454,788	948.75	3,743,345	420.06	1,516,432	170.17	12,108,615	1,358.76	2,282,055	256.08	967,026	108.51	29,076,881	3,262.85	487,127,416	8,912	5.97%	31
New Mexico.....	69,217	33.17	2,004,258	960.40	728,279	348.98	253,515	121.48	1,222,245	585.68	266,466	127.69	843,207	404.05	5,387,187	2,581.44	74,601,613	2,087	7.22%	14
New York.....	-	-	12,117,579	615.24	11,099,912	563.57	1,952,367	99.13	40,230,379	2,042.60	4,920,605	249.83	3,346,329	169.90	73,667,171	3,740.27	1,059,053,137	19,696	6.96%	15
North Carolina.....	-	-	5,592,560	567.84	4,120,639	418.38	1,543,090	156.68	11,068,166	1,123.80	1,285,907	130.56	157,087	15.95	23,767,449	2,413.20	375,683,370	9,849	6.33%	25
North Dakota....	2,808	3.88	1,268,695	1,752.69	494,742	683.48	207,482	286.63	641,766	886.59	225,719	311.83	2,457,558	3,395.09	5,298,770	7,320.19	39,493,019	724	13.42%	2
Ohio.....	-	-	8,626,426	745.46	5,195,619	448.98	3,445,620	297.75	9,869,545	852.88	262,226	22.66	117,511	10.15	27,516,947	2,377.89	464,780,129	11,572	5.92%	32

TABLE 4. -Continued

State	State Tax Collections By Tax Type																Personal Income, Population, and Taxes			
	Property		General Sales and Gross Receipts**		Selective Sales		Licenses		Taxes Based on Income				Other		Total		Personal income calendar year 2012 [\$1,000s]	Popula- tion as of 7/1/2013 [1,000s]	Total state tax collections as a percentage of personal income	
	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]	Individual		Corporation		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]			Rank	
									Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]								
Oklahoma.....	-	-	2,518,598	653.65	1,329,853	345.14	1,010,430	262.24	2,916,615	756.95	585,146	151.86	531,861	138.03	8,892,503	2,307.87	157,970,566	3,853	5.63%	36
Oregon.....	19,893	5.06	-	-	1,369,266	348.59	923,123	235.01	6,260,161	1,593.70	459,744	117.04	128,700	32.76	9,160,887	2,332.16	153,097,493	3,928	5.98%	30
Pennsylvania....	55,537	4.35	9,243,355	723.19	7,862,945	615.19	2,585,202	202.26	10,777,334	843.21	2,208,163	172.77	1,233,090	96.48	33,965,626	2,657.45	581,771,707	12,781	5.84%	33
Rhode Island....	2,331	2.21	881,458	836.81	634,965	602.80	138,518	131.50	1,088,992	1,033.83	144,310	137.00	49,859	47.33	2,940,433	2,791.50	48,584,164	1,053	6.05%	29
South Carolina..	8,549	1.79	3,199,752	670.54	1,277,230	267.65	439,843	92.17	3,479,143	729.09	386,847	81.07	51,744	10.84	8,843,108	1,853.15	166,958,682	4,772	5.30%	40
South Dakota....	-	-	853,570	1,009.53	374,692	443.16	257,130	304.11	-	-	37,172	43.96	11,009	13.02	1,533,573	1,813.78	38,095,829	846	4.03%	49
Tennessee.....	-	-	5,992,162	922.26	2,497,949	384.46	1,420,083	218.57	262,842	40.45	1,256,173	193.34	298,527	45.95	11,727,736	1,805.03	251,752,374	6,497	4.66%	45
Texas.....	-	-	30,908,596	1,166.11	12,745,363	480.85	3,347,303	126.29	-	-	-	-	4,799,751	181.08	51,801,013	1,954.34	1,127,674,524	26,506	4.59%	47
Utah.....	-	-	1,884,170	649.09	855,746	294.80	294,174	101.34	2,852,088	982.53	330,684	113.92	112,050	38.60	6,328,912	2,180.29	102,464,241	2,903	6.18%	27
Vermont.....	943,408	1,504.99	347,273	553.99	635,953	1,014.51	106,509	169.91	663,027	1,057.70	105,635	168.52	48,378	77.18	2,850,183	4,546.80	27,818,999	627	10.25%	3
Virginia.....	33,188	4.01	3,708,389	448.40	2,484,277	300.38	806,572	97.53	10,900,860	1,318.07	772,001	93.35	481,566	58.23	19,186,853	2,319.96	398,811,659	8,270	4.81%	43
Washington.....	1,939,883	278.17	11,122,868	1,594.96	3,595,183	515.53	1,408,950	202.04	-	-	-	-	720,303	103.29	18,787,187	2,693.99	324,458,394	6,974	5.79%	34
West Virginia....	6,149	3.32	1,255,377	677.27	1,323,634	714.09	149,267	80.53	1,795,947	968.90	242,429	130.79	617,149	332.95	5,389,952	2,907.84	65,244,567	1,854	8.26%	7
Wisconsin.....	148,600	25.88	4,410,130	767.92	2,678,281	466.36	1,035,743	180.35	7,227,690	1,258.53	955,752	166.42	66,416	11.56	16,522,612	2,877.02	243,147,894	5,743	6.80%	17
Wyoming.....	331,899	569.08	702,623	1,204.72	123,764	212.21	155,241	266.18	-	-	-	-	872,527	1,496.04	2,186,054	3,748.23	30,255,128	583	7.23%	13
Total 50 states...	13,239,497	41.92 ^a	258,921,934	819.77 ^a	138,805,358	439.47 ^a	51,009,480	161.50 ^a	309,736,583	980.65 ^a	44,876,624	142.08 ^a	30,507,512	96.59 ^a	847,096,988	2,681.98 ^a	13,825,052,244	315,848	6.13% ^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 reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

**Data for some states include state-collected local sales tax. North Carolina sales tax data include \$15,576,152.59 retained by state to pay for the costs of collecting and distributing various local sales taxes.

Per capita tax collection amounts are computations based on July 1, 2013 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

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

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2014-01- Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.*

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Bureau of Economic Analysis. *Table SAI-3, Regional Economic Information System, September 30, 2014 release.*

TABLE 5. ESTATE TAX COLLECTIONS

[§ 105 ARTICLE 1A.]

+ [The Tax Simplification and Reduction Act of 2013 repealed Article 1A. Estate Taxes, (§§ 105-32.1 through 105-32.8) .]

Fiscal year	Estate tax/ Inheritance tax* gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/ forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change		
								Estate tax/ Inheritance tax* gross collections	Estate tax/ Inheritance tax* refunds	Estate tax/ Inheritance tax* collections to General Fund
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%
2005-06.....	137,058,981	3,575,744	133,483,238	43,264	60,500	-	133,379,473	-1.64%	-13.27%	-1.35%
2006-07.....	165,052,571	3,224,538	161,828,033	90,682	149,916	625	161,586,810	20.42%	-9.82%	21.15%
2007-08.....	161,713,644	2,889,461	158,824,183	13,857	45,291	185	158,764,850	-2.02%	-10.39%	-1.75%
2008-09.....	110,183,105	5,872,856	104,310,249	12,486	41,574	175	104,256,014	-31.87%	103.25%	-34.33%
2009-10.....	76,141,125	4,203,752	71,937,373	12,414	19,104	88	71,905,766	-30.90%	-28.42%	-31.03%
2010-11**.....	26,472,373	2,538,503	23,933,870	126,748	51,454	222	23,755,446	-65.23%	-39.61%	-66.96%
2011-12**.....	60,120,673	1,987,003	58,133,669	21,155	9,936	41	58,102,538	127.11%	-21.73%	144.59%
2012-13**,+..	113,916,384	2,213,375	111,703,009	159,271	113,203	455	111,430,080	89.48%	11.39%	91.78%
2013-14**,+..	28,410,868	9,073,682	19,337,185	47,108	14,452	58	19,275,568	-75.06%	309.95%	-82.70%

*The inheritance tax (Article 1. §§ 105-2 to 105-32) was repealed effective January 1, 1999, and applied to the estates of decedents dying on or after that date. Collection amounts shown for estates of decedents dying prior to the repeal date are a combination of inheritance and supplementary estate taxes (as applicable). Estate taxes are due to be filed nine months from the date of death, as were inheritance taxes. Depending on date of death, collections for 1999-00 reflect either revenue generated from the estate tax (§§ 105-32.1 to 105-32.8) as result of the law change, or revenue generated from the inheritance tax (§§ 105-2 to 105-32) prior to repeal. The estate tax is imposed on the right to transfer property at death; the inheritance tax was based on the relationship of beneficiaries. The inheritance tax was assessed on property or interest over which the State had jurisdiction when the title passed by will, contract, entirety, or by descent and distribution. The property was taxed based on one of three graduated rate scales determined by the relationship of the beneficiary to the decedent. Certain tax credits applied to property passing to lineal ancestors or descendants. [Property passing to a surviving spouse was exempt, along with other types of property.] When the combined total of inheritance taxes was less than the credit allowed under the basic rates of the federal estate tax, a supplementary estate tax was imposed equal to the difference between the total North Carolina inheritance tax and the maximum state tax credit allowed by the Federal Estate Tax Act. When the inheritance tax was repealed, the estate tax was retained. The estate tax was equal to the state tax credit for federal purposes. Under the new federal estate tax law, effective for estates of decedents dying on or after January 1, 2002, the exclusion amount from federal estate tax was increased and the state tax credit was phased out over a three-year period beginning in 2002. The 2002 General Assembly conformed North Carolina exclusion amounts to the federal exclusion amounts, but amended § 105-32.2(b), electing to not adopt the phase-out provision. For decedents dying on or after January 1, 2005, the North Carolina estate tax is the amount of the state tax credit that (as of December 31, 2001) would have been allowed under section 2011 of the IRC against federal taxable income and is limited to the amount of federal estate tax determined without regard to the deduction for state taxes allowed under section 2058 of the IRC and the tax credits allowed under sections 2011-2015 of the IRC. Effective January 1, 2006, the State increased the allowable exemption from \$1.5 to \$2.0 million to conform with the federal estate tax.

**Provisions of the 2010 Tax Relief Act effectively repealed the North Carolina estate tax for the estates of decedents whose death occurred during 2010. The North Carolina estate tax is reinstated effective for the estates of decedents whose death occurred on or after January 1, 2011 provided a federal estate tax return is required (North Carolina law conforms to federal estate tax rate and exclusion provisions).

+ SL 2013-316, s. 7.(a) repeals the North Carolina estate tax effective January 1, 2013 and applies to the estates of decedents dying on or after that date.

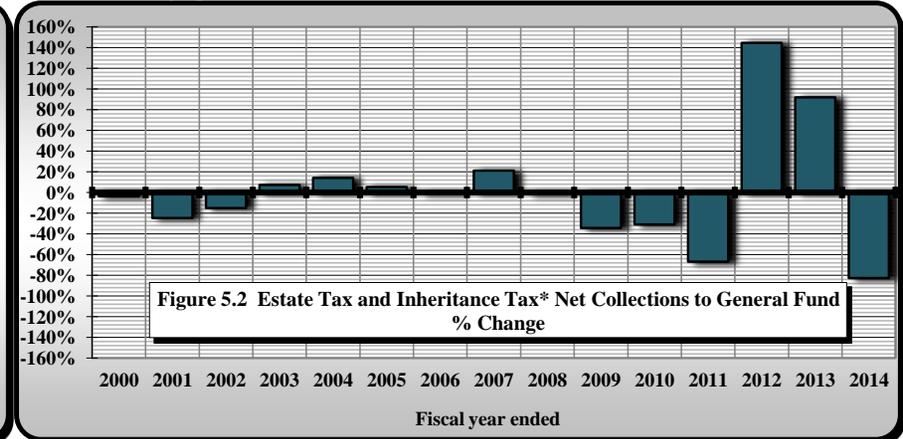
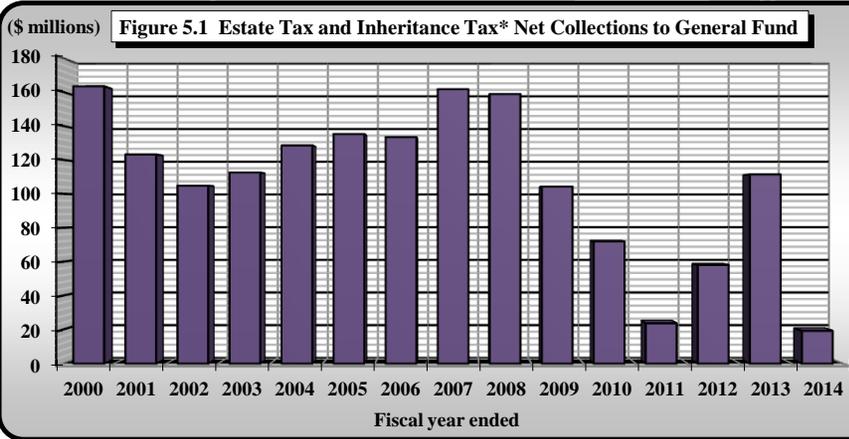


TABLE 6. PRIVILEGE TAX COLLECTIONS

[§ 105 ARTICLE 2.]

[The Tax Simplification and Reduction Act of 2013 repealed §§ 105-37.1, 105-38.1, and 105-40 effective **January 1, 2014**, applicable to gross receipts derived from an admission charge sold at retail on or after that date.]

Fiscal year	Privilege tax gross collections [\$]	Refunds [\$]	Privilege Tax Net Collections Before & After Transfers								Year-over-year % change				
			Net collections before transfers [\$]	Solid Waste Management Trust Fund [\$]	Intergovernmental inter-fund transfers [\$]	N.C. Public Campaign Financing Fund [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Privilege tax gross collections	Privilege tax refunds	Net collections before transfers	Amount to General Fund	
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%
2005-06.....	46,503,672	596,339	45,907,333	1,667	-	23,246	-	21,581	291,335	-	45,569,504	2.90%	315.42%	1.91%	1.28%
2006-07.....	50,670,355	4,059,726	46,610,628	1,802	-	-	-	16,809	313,128	1,305	46,277,585	8.96%	580.78%	1.53%	1.55%
2007-08.....	57,268,276	615,518	56,652,758	7	-	-	-	17,138	325,277	1,329	56,309,007	13.02%	-84.84%	21.54%	21.68%
2008-09.....	39,707,960	1,858,993	37,848,967	36	-	-	-	20,757	311,257	1,310	37,515,608	-30.66%	202.02%	-33.19%	-33.38%
2009-10.....	39,669,774	101,193	39,568,581	-	157	-	-	32,985	337,218	1,558	39,196,662	-0.10%	-94.56%	4.54%	4.48%
2010-11.....	41,898,222	128,295	41,769,927	312	11,619	-	-	32,282	376,424	1,626	41,347,664	5.62%	26.78%	5.56%	5.49%
2011-12.....	51,093,873	1,983,509	49,110,364	20,370	10,841	-	-	47,262	486,318	2,002	48,543,571	21.95%	1,446.05%	17.57%	17.40%
2012-13.....	50,505,906	3,714,963	46,790,943	-	126,257	-	-	54,876	495,738	1,991	46,112,081	-1.15%	87.29%	-4.72%	-5.01%
2013-14.....	50,922,192	474,875	50,447,317	-	20,949	-	-	45,918	424,064	1,703	49,954,683	0.82%	-87.22%	7.81%	8.33%

Privilege tax rates and bases:

Rate	Base
3% of gross receipts [rate repealed on/after 1/1/14]*	Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind (amenities charges are excluded). *Effective on or after January 1, 2014 , privilege taxes imposed on gross admissions receipts within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)] Gross receipts of a person engaged in the business of reselling on the Internet an admission ticket that is subject to the privilege tax. (Effective for admission tickets sold on/after January 1, 2011 .) *Effective on or after January 1, 2014 , privilege taxes imposed on ticket resale transactions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]
1% of gross receipts [rate repealed on/after 1/1/14]**	Gross receipts of a person engaged in the business of operating a motion picture show for which admission is charged. **Effective on or after January 1, 2014 , privilege taxes imposed on motion picture show admissions within Article 2 are repealed; alternatively, transactions are subject to the State retail sales and use tax general rate of 4.75% pursuant to Article 5 (applicable local rates apply). [SL 2013-316, s. 5.(a),(b), and (f)]
\$50	Attorneys-at-law and other professionals. Effective for tax years beginning on/after July 1, 2008 , home inspectors licensed under the NC Home Inspector Licensure Act (includes associate home inspectors). In addition to the \$50 tax, an individual engaged in the public practice of accounting (principal or manager) shall pay a \$12.50 license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
\$12.50	Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt.
.277% of face value	Loan agencies (\$250 per location)
\$250 annual tax	Banks
\$30 per \$1 million in assets	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.
\$15 per ton	

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, § 105-38.1, imposed a 1% gross receipts tax on persons operating a motion picture show.

1999-00

Effective **July 1, 1999**, the \$100 location license levied on installment paper dealers 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 than 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 to a \$250 annual per location tax.

2003-04 § 105-41(a)(1) - N.C. Public Campaign Financing Fund voluntary contribution [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. Beginning with fiscal year 2009-10, the amount is the transfer of funds for purchases and costs related to the implementation of TIMS and PDP components. [SL 2009-451, Section 6.20(a)]

TABLE 7. CIGARETTE AND OTHER TOBACCO TAX COLLECTIONS IN THE UNITED STATES BY STATE
(Collections data for fiscal year ending June 30, 2013)

State	Cigarette tax rate as of 1/01/2014		Tobacco Products net tax collections [cigarette/other]		Cigarette tax rate as of 6/30/2013	Cigarette tax net collections			Average retail price per pack+ [includes generic brands]			State tax-paid cigarette sales (FY ending 6/30/13)		Population as of 7/1/2013 [1,000s]	% of total tobacco taxes from:		Other products taxed*
	Rate	Rank	Amount [\$1,000s]	Per capita [\$]		Amount [\$1,000s]	Per 1¢ of tax **	Wtd. avg. price [\$]	Cigarette taxes		Total [in millions of packs]	Per capita [in numbers of packs]	Ciga- rettes		Other tobacco products		
									Amount [\$]	As % of price							
Alabama.....	0.425	46	130,683	27.03	0.425	123,115	25.47	.60	4.942	1.435	29.0%	311.1	64.6	4,834	94.2%	5.8%	CShSn
Alaska.....	2.000	11	69,105	93.73	2.000	56,640	76.83	.38	8.659	3.010	34.8%	28.5	39.0	737	82.0%	18.0%	CShSn
Arizona.....	2.000	11	331,347	49.94	2.000	312,982	47.17	.24	6.622	3.010	45.5%	159.6	24.4	6,635	94.5%	5.5%	CShSn
Arkansas.....	1.150	29	235,929	79.74	1.150	184,538	62.37	.54	5.521	2.160	39.1%	169.6	57.5	2,959	78.2%	21.8%	CShSn
California.....	0.870	32	859,589	22.37	0.870	782,049	20.35	.23	5.510	1.880	34.1%	906.6	23.9	38,431	91.0%	9.0%	CShSn
Colorado.....	0.840	33	197,026	37.37	0.840	165,468	31.39	.37	5.415	1.850	34.2%	198.9	38.3	5,272	84.0%	16.0%	CShSn
Connecticut.....	3.400	4	379,744	105.50	3.400	363,358	100.95	.30	8.214	4.410	53.7%	112.6	31.4	3,599	95.7%	4.3%	CShSn
Delaware.....	1.600	21	115,008	124.30	1.600	111,854	120.89	.76	5.800	2.610	45.0%	70.7	77.1	925	97.3%	2.7%	CShSn
Florida.....	1.339	26	1,223,752	62.44	1.339	1,124,152	57.35	.43	5.572	2.349	42.2%	856.3	44.3	19,600	91.9%	8.1%	SChSn
Georgia.....	0.370	47	221,398	22.15	0.370	181,763	18.19	.49	4.563	1.380	30.2%	494.5	49.9	9,995	82.1%	17.9%	C
Hawaii.....	3.200	5	127,849	90.74	3.200	120,096	85.24	.27	8.702	4.210	48.4%	37.5	27.0	1,409	93.9%	6.1%	CShSn
Idaho.....	0.570	41	48,677	30.18	0.570	37,876	23.48	.41	4.861	1.580	32.5%	68.8	43.1	1,613	77.8%	22.2%	CShSn
Illinois.....	1.980	16	836,781	64.91	1.980	793,799	61.58	.31	7.051	2.990	42.4%	408.2	31.7	12,891	94.9%	5.1%	CShSn
Indiana.....	0.995	31	458,060	69.71	0.995	427,087	65.00	.65	5.257	2.005	38.1%	437.5	66.9	6,571	93.2%	6.8%	CShSn
Iowa.....	1.360	25	227,366	73.53	1.360	198,924	64.33	.47	5.748	2.370	41.2%	149.1	48.5	3,092	87.5%	12.5%	CShSn
Kansas.....	0.790	35	99,872	34.49	0.790	92,638	31.99	.40	5.140	1.800	35.0%	118.2	41.0	2,896	92.8%	7.2%	CShSn
Kentucky.....	0.600	39	264,115	60.03	0.600	244,659	55.61	.93	4.759	1.610	33.8%	409.7	93.5	4,400	92.6%	7.4%	CShSn
Louisiana.....	0.360	48	144,940	31.31	0.360	116,038	25.07	.70	4.627	1.370	29.6%	337.2	73.3	4,629	80.1%	19.9%	CS
Maine.....	2.000	11	137,952	103.82	2.000	127,397	95.88	.48	6.452	3.010	46.7%	64.4	48.5	1,329	92.3%	7.7%	CShSn
Maryland.....	2.000	11	412,142	69.40	2.000	379,333	63.87	.32	6.383	3.010	47.2%	191.7	32.6	5,939	92.0%	8.0%	CShSn
Massachusetts...	3.510	2	559,802	83.44	2.510	534,982	79.74	.23	8.683	4.520	52.1%	213.8	32.2	6,709	95.6%	4.4%	ChSn
Michigan.....	2.000	11	947,215	95.70	2.000	883,027	89.21	.45	6.562	3.010	45.9%	448.2	45.4	9,898	93.2%	6.8%	CShSn
Minnesota.....	2.830	7	427,515	78.85	1.230	372,224	68.65	.24	7.616	4.333	56.9%	231.9	43.1	5,422	87.1%	12.9%	CShSn
Mississippi.....	0.680	36	140,676	47.01	0.680	123,706	41.34	.61	4.875	1.690	34.7%	190.8	63.9	2,992	87.9%	12.1%	CShSn
Missouri.....	0.170	50	103,734	17.16	0.170	86,838	14.37	.85	4.387	1.180	26.9%	526.6	87.4	6,045	83.7%	16.3%	CShSn
Montana.....	1.700	18	86,215	84.95	1.700	74,061	72.98	.43	6.155	2.710	44.0%	44.5	44.3	1,015	85.9%	14.1%	CShSn
Nebraska.....	0.640	37	69,147	37.00	0.640	59,654	31.92	.50	5.270	1.650	31.3%	95.0	51.2	1,869	86.3%	13.7%	CShSn
Nevada.....	0.800	34	105,389	37.75	0.800	95,040	34.05	.43	5.287	1.810	34.2%	119.1	43.2	2,791	90.2%	9.8%	CShSn
New Hampshire.....	1.780	17	206,758	156.33	1.680	198,896	150.38	.84	6.009	2.790	46.4%	118.4	89.6	1,323	96.2%	3.8%	ChSn
New Jersey.....	2.700	8	752,983	84.50	2.700	731,858	82.13	.30	7.370	3.710	50.3%	271.5	30.6	8,912	97.2%	2.8%	CShSn
New Mexico.....	1.660	20	98,011	46.97	1.660	91,213	43.71	.26	6.168	2.670	43.3%	55.1	26.4	2,087	93.1%	6.9%	CShSn
New York.....	4.350	1	1,512,686	76.80	4.350	1,422,240	72.21	.17	10.030	5.660	53.4%	325.9	16.6	19,696	94.0%	6.0%	CShSn
North Carolina.....	0.450	44	281,126	28.54	0.450	248,663	25.25	.56	4.627	1.460	31.6%	560.6	57.5	9,849	88.5%	11.5%	CShSn
North Dakota.....	0.440	45	28,676	39.62	0.440	22,430	30.99	.70	4.552	1.450	31.9%	50.8	72.5	724	78.2%	21.8%	CShSn
Ohio.....	1.250	28	827,802	71.53	1.250	775,251	66.99	.54	5.631	2.260	40.1%	631.4	54.6	11,572	93.7%	6.3%	CShSn
Oklahoma.....	1.030	30	284,293	73.78	1.030	232,100	60.24	.58	5.533	2.040	36.9%	256.3	67.2	3,853	81.6%	18.4%	CShSn
Oregon.....	1.310	27	255,239	64.98	1.180	198,548	50.55	.39	5.683	2.190	38.5%	168.8	43.3	3,928	77.8%	22.2%	CShSn
Pennsylvania.....	1.600	21	1,063,397	83.20	1.600	1,063,397	83.20	.52	5.944	2.610	43.9%	673.7	52.8	12,781	100.0%	0.0%	-
Rhode Island.....	3.500	3	131,833	125.16	3.500	128,009	121.52	.35	8.219	4.510	54.9%	37.0	35.3	1,053	97.1%	2.9%	CShSn
South Carolina.....	0.570	41	165,682	34.72	0.570	157,490	33.00	.58	4.879	1.580	32.4%	292.9	62.0	4,772	95.1%	4.9%	CShSn
South Dakota.....	1.530	23	60,985	72.13	1.530	53,873	63.72	.42	5.766	2.540	44.1%	35.6	42.7	846	88.3%	11.7%	CShSn
Tennessee.....	0.620	38	274,035	42.18	0.620	259,258	39.90	.64	4.965	1.630	32.8%	427.6	66.2	6,497	94.6%	5.4%	CShSn
Texas.....	1.410	24	1,507,832	56.89	1.410	1,299,909	49.04	.35	5.747	2.420	42.1%	943.0	36.2	26,506	86.2%	13.8%	CShSn
Utah.....	1.700	18	118,024	40.66	1.700	99,884	34.41	.20	6.296	2.710	43.0%	61.2	21.4	2,903	84.6%	15.4%	CShSn
Vermont.....	2.620	9	74,349	118.61	2.620	67,418	107.55	.41	7.672	3.630	47.3%	26.3	42.1	627	90.7%	9.3%	CShSn
Virginia.....	0.300	49	191,907	23.20	0.300	173,227	20.95	.70	4.939	1.310	26.5%	568.2	69.4	8,270	90.3%	9.7%	CShSn
Washington.....	3.025	6	450,251	64.56	3.025	406,914	58.35	.19	7.745	4.035	52.1%	134.8	19.5	6,974	90.4%	9.6%	CShSn
West Virginia.....	0.550	43	107,888	58.20	0.550	101,047	54.51	.99	4.830	1.560	32.3%	191.4	103.1	1,854	93.7%	6.3%	CShSn
Wisconsin.....	2.520	10	632,175	110.08	2.520	569,151	99.10	.39	7.421	3.530	47.6%	227.4	39.8	5,743	90.0%	10.0%	CShSn
Wyoming.....	0.600	39	25,020	42.90	0.600	19,774	33.90	.57	5.018	1.610	32.1%	35.0	60.8	583	79.0%	21.0%	CShSn
Total 50 states...	-	-	18,011,980	57.03 ^a	-	16,493,847	52.22 ^a	-	5.756 ^a	2.5574 ^a	44.4% ^a	13,493.5	-	315,848	91.6%	8.4%	-

Detail may not add to totals due to rounding. ^a Weighted average computed on collection totals for 50 states levying a tax on cigarettes. **Computation based on prevalent rate in effect for 2012-13.
*C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff + as of November 1, 2013; Federal, State cigarette taxes included; excludes sales tax. (New York includes local tax of \$1.50 per pack.)
Sources: U.S. Census Bureau, Population Division. *Table NST-EST2014-01* - Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.
Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 48, 2013.

TABLE 8. TOBACCO PRODUCTS TAX COLLECTIONS
[§ 105 ARTICLE 2A.]

Fiscal year	Tobacco products tax: cigarette, other tobacco products								Year-over-year % change			
	Gross collections [\$]	Refunds [\$]	Net collections* [before transfers]		Transfers				Collections to General Fund [\$]	Net collections		Amount to General Fund
			Cigarette [\$]	Other tobacco products [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	University Cancer Research Fund [\$]		Cigarette	Other tobacco products	
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%
2001-02.	42,227,886	696,539	38,329,738	3,201,609	-	-	-	-	41,531,347	-0.5%	-9.0%	-1.2%
2002-03.	42,332,928	333,038	38,430,687	3,569,204	1,178	-	-	-	41,998,713	0.3%	11.5%	1.1%
2003-04.	44,118,406	383,633	39,810,915	3,923,858	2,004	-	-	-	43,732,769	3.6%	9.9%	4.1%
2004-05.	43,384,992	403,183	38,953,476	4,028,334	765	-	-	-	42,981,044	-2.2%	2.7%	-1.7%
2005-06.	172,245,232	561,988	165,327,743	6,355,501	11,679	34,805	-	-	171,636,758	324.4%	57.8%	299.3%
2006-07.	241,864,191	550,041	234,437,889	6,876,260	453	138,798	578	-	241,174,320	41.8%	8.2%	40.5%
2007-08.	248,570,108	411,083	228,848,157	19,310,868	342	89,526	366	10,691,257	237,377,533	-2.4%	180.8%	-1.6%
2008-09.	243,956,948	578,682	220,157,816	23,220,451	8,161	64,388	271	16,248,555	227,056,891	-3.8%	20.2%	-4.3%
2009-10.	274,981,301	1,026,005	243,918,489	30,036,807	9,421	121,427	561	22,092,931	251,730,957	10.8%	29.4%	10.9%
2010-11.	290,681,247	1,176,161	257,949,338	31,555,748	1,080	83,851	362	24,149,650	265,270,142	5.8%	5.1%	5.4%
2011-12.	295,296,991	527,183	261,758,825	33,010,984	15,470	32,651	134	23,820,819	270,900,735	1.5%	4.6%	2.1%
2012-13.	282,767,489	1,641,863	248,662,762	32,462,865	28,418	71,463	287	25,624,521	255,400,938	-5.0%	-1.7%	-5.7%
2013-14.	283,438,549	1,588,119	247,684,943	34,165,486	77,135	170,841	686	26,069,447	255,532,320	-0.4%	5.2%	0.1%

Detail may not add to totals due to rounding.

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

*Effective **September 1, 2005**, the cigarette tax rate increased from 2.5 mills per cigarette (5¢ per pack of 20 cigarettes) to 1.5¢ per cigarette (30¢ per pack of 20 cigarettes).

Effective **September 1, 2005**, the tax rate for tobacco products (other than cigarettes) increased from 2% to 3% of the cost price of the product (10% effective **October 1, 2007**). Proceeds of the additional 7% rate are credited to the newly established University Cancer Research Fund.

Effective **July 1, 2006**, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective **September 1, 2009**, the cigarette tax rate increased from 1.75¢ per cigarette (35¢ per pack of 20 cigarettes) to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes). The tax rate for other tobacco products increased from 10% to 12.8% of the cost price of the product (3% of the cost price is dedicated to the General Fund, the remainder of the net tax is dedicated to the University Cancer Research Fund).

Cigarette tax/other tobacco products tax discount:
Effective for reporting periods beginning on or after **August 1, 2004**, § 105-113.21 and § 105-113.39 were reenacted to reinstate a discount to wholesalers or importers who both timely file the monthly tobacco 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 **August 1, 2003**.]

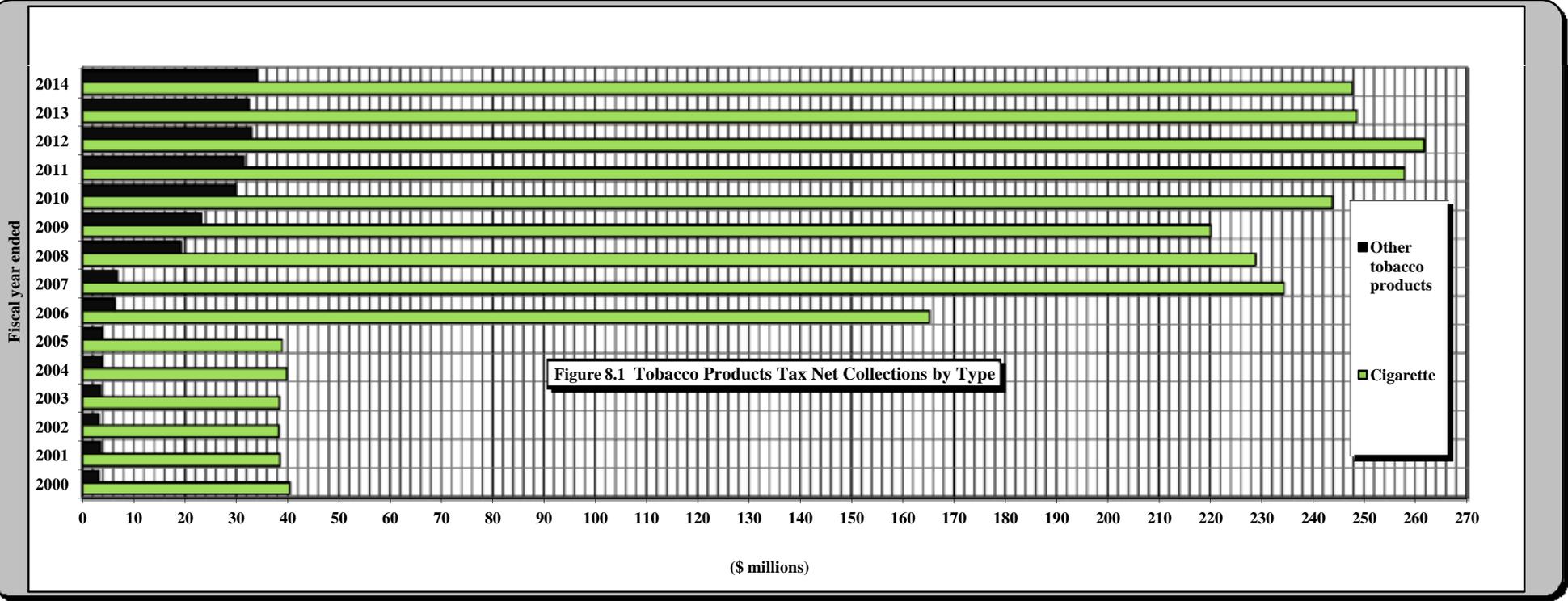


Figure 8.1 Tobacco Products Tax Net Collections by Type

TABLE 9 . PER CAPITA TAX-PAID CIGARETTE SALES

Fiscal year ended	Per capita National	Per capita North Carolina	
	cigarette sales (number of packs)	cigarette sales (number of packs)	rate of tax per pack (¢)
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
2005	63.3	93.8	5
2006	61.1	89.6	30**
2007	58.9	78.3	35**
2008	55.5	73.7	35
2009	52.6	69.6	35
2010	47.9	61.5	45
2011	46.5	60.9	45
2012	45.1	60.7	45
2013	43.0	57.5	45

Source: Orzechowski and Walker. *The Tax Burden on Tobacco*, Historical Compilation, Volume 48, 2013.

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

Effective July 1, 2006, the cigarette tax rate increased from 1.5¢ per cigarette to 1.75¢ per cigarette (35¢ per pack of 20 cigarettes).

Effective September 1, 2009, the cigarette tax rate increased from 1.75¢ per cigarette to 2.25¢ per cigarette (45¢ per pack of 20 cigarettes).

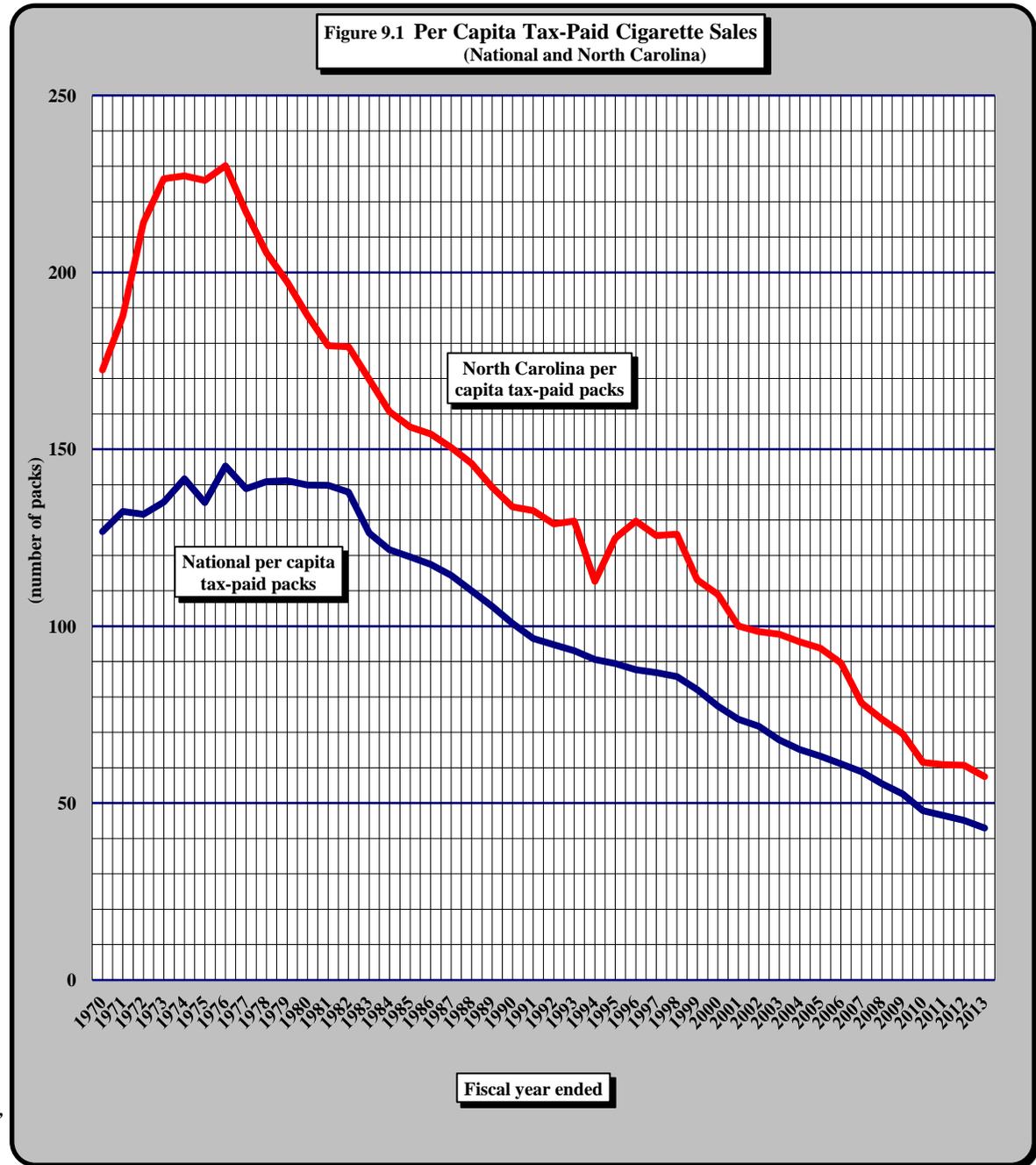


TABLE 10. ALCOHOLIC BEVERAGES TAX RATES AND NET COLLECTIONS and PERSONAL INCOME BY STATE

(Collections data for fiscal year ending June 30, 2013)*

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2013]									Pop- ulation as of 7/1/2013 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2013*				Personal income for calendar year 2012	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	General Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Alabama	0.5300	yes	\$0.52/gal local rate statewide	1.70	yes	\$0.26/gal local rate; >14%-\$9.16/gal	GC	yes	-----	4,834	173,252	35.84	4,230	0.88	173,149,657	35,942
Alaska	1.0700	n.a.	-----	2.50	n.a.	-----	12.80	n.a.	<21%-\$2.50/gal	737	39,194	53.16	1,788	2.43	36,446,848	49,906
Arizona	0.1600	yes	-----	0.84	yes	>24%-\$4.00/gal	3.00	yes	-----	6,635	68,684	10.35	5,164	0.78	239,929,270	36,624
Arkansas	0.2300	yes	3% off- and 10% on-premise tax	0.75	yes	<5%-\$0.25/gal; \$0.05/case; and 3% off- and 10% on-premise retail tax	2.50	yes	<5%-\$0.50/gal; <21%-\$1.00/gal; \$0.20/case and 3% off-14% on-premise retail taxes	2,959	50,656	17.12	4,424	1.50	107,443,010	36,423
California	0.2000	yes	-----	0.20	yes	sparkling wine-\$0.30/gal	3.30	yes	>50%-\$6.60/gal	38,431	357,000	9.29	53,008	1.38	1,805,193,769	47,505
Colorado	0.0800	yes	-----	0.28	yes	-----	2.28	yes	-----	5,272	39,217	7.44	6,734	1.28	240,349,703	46,315
Connecticut	0.2400	yes	-----	0.72	yes	>21% and sparkling wine-\$1.80/gal	5.40	yes	<7%-\$2.46/gal	3,599	52,015	14.45	8,803	2.45	216,308,449	60,223
Delaware	0.1600	n.a.	-----	0.97	n.a.	-----	3.75	n.a.	<=25%-\$2.30/gal	925	18,412	19.90	1,943	2.10	40,378,899	44,031
Florida	0.4800	yes	-----	2.25	yes	>17.259%-\$3.00/gal, sparkling wine-\$3.50/gal 6.67¢/4 ounces on-premise retail tax	6.50	yes	<17.259%-\$2.25/gal >55.780%-\$9.53/gal 6.67¢/ounce on-premise retail tax	19,600	486,278	24.81	8,332	0.43	792,950,493	41,041
Georgia	0.3200	yes	\$0.53/gal local tax	1.51	yes	>14%-\$2.54/gal; \$0.83/gal local tax	3.79	yes	\$0.83/gal local tax	9,995	180,786	18.09	3,512	0.35	369,149,416	37,229
Hawaii	0.9300	yes	\$0.54/gal draft beer	1.38	yes	sparkling wine-\$2.12/gal; wine coolers-\$0.85/gal	5.98	yes	-----	1,409	48,962	34.75	-	-	61,967,663	44,578
Idaho	0.1500	yes	>4%-\$0.45/gal	0.45	yes	-----	GC	yes	-----	1,613	8,588	5.32	1,727	1.07	56,071,934	35,142
Illinois	0.2310	yes	\$0.29/gal-Chicago; \$0.06/gal-Cook Co.	1.39	yes	>20%-\$8.55/gal; \$0.36/gal-Chicago; \$0.16-\$0.30/gal-Cook Co.	8.55	yes	<20%-\$1.39/gal; \$2.68/gal-Chicago; \$2.00/gal-Cook Co.	12,891	279,928	21.72	12,289	0.95	592,056,538	46,009
Indiana	0.1150	yes	-----	0.47	yes	>21%-\$2.68/gal	2.68	yes	<15%-\$0.47/gal	6,571	45,248	6.89	12,940	1.97	249,326,268	38,136
Iowa	0.1900	yes	-----	1.75	yes	<5%-\$0.19/gal	GC	yes	-----	3,092	13,865	4.48	14,564	4.71	135,345,650	44,014
Kansas	0.1800	--	>3.2%-8% off-and 10% on-premise; <3.2%-4.23% sales tax	0.30	--	>14%-\$0.75/gal; 8% off-and 10% on-premise retail tax	2.50	--	8% off-and 10% on-premise retail tax	2,896	119,462	41.25	3,282	1.13	125,167,639	43,380
Kentucky	0.0800	yes**	11% wholesale tax	0.50	yes	11% wholesale tax	1.92	yes	<6%-\$0.25/gal; \$0.05/case and 11% wholesale tax	4,400	121,753	27.67	6,281	1.43	157,043,042	35,857
Louisiana	0.3200	yes	\$0.048/gal local tax	0.11	yes	14% to 24%-\$0.23/gal; >24% and sparkling wine-\$1.59/gal;	2.50	yes	-----	4,629	56,879	12.29	-	-	186,923,116	40,617
Maine	0.3500	yes	7% on-premise sales tax	0.60	yes	>15.5%-sold through state stores; sparkling wine-\$1.25/gal; 7% on-premise sales tax	GC	yes	-----	1,329	17,518	13.18	5,377	4.05	52,957,962	39,863
Maryland	0.0900	--	9% sales tax; \$0.2333/gal-Garrett County	0.40	--	9% sales tax	1.50	yes	-----	5,939	30,867	5.20	1,266	0.21	315,775,620	53,659

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2013]									Pop- ulation as of 7/1/2013 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2013*				Personal income for calendar year 2012	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
Massachu- setts	0.1100	yes	0.57% on private club sales	0.55	yes	sparkling wine-\$0.70/gal	4.05	yes	<15%-\$1.10/gal; >50% alcohol- \$4.05/proof gal; 0.57% on private club sales	6,709	77,357	11.53	3,067	0.46	376,874,198	56,713
Michigan	0.2000	yes	-----	0.51	yes	>16%-\$0.76/gal	GC	yes	-----	9,898	142,867	14.43	18,041	1.82	381,314,253	38,585
Minnesota	0.1500	--	<3.2%-\$0.077/gal; 9% sales tax	0.30	--	<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	5,422	80,153	14.78	1,966	0.36	254,870,154	47,377
Mississippi	0.4268	yes	-----	0.35	yes	sparkling wine-\$1.00/gal; champagne-\$1.00/gal	GC	yes	-----	2,992	41,787	13.97	2,927	0.98	99,885,857	33,446
Missouri	0.0600	yes	-----	0.42	yes	-----	2.00	yes	-----	6,045	36,119	5.98	5,035	0.83	240,578,337	39,933
Montana	0.1400	n.a.	-----	1.06	n.a.	>16%-sold through state stores	GC	n.a.	-----	1,015	31,743	31.28	2,079	2.05	39,357,161	39,142
Nebraska	0.3100	yes	-----	0.95	yes	>14%-\$1.35/gal	3.75	yes	-----	1,869	28,936	15.48	1,068	0.57	85,187,389	45,914
Nevada	0.1600	yes	-----	0.70	yes	14% to 22%-\$1.30/gal; >22%-\$3.60/gal	3.60	yes	5% to 14%-\$0.70/gal; 15% to 22%-\$1.30/gal	2,791	40,903	14.65	-	-	108,049,602	39,229
New Hamp- shire	0.3000	n.a.	-----	GC	n.a.	-----	GC	n.a.	-----	1,323	9,682	7.32	4,321	3.27	66,155,442	50,056
New Jersey	0.1200	yes	-----	0.875	yes	-----	5.50	yes	-----	8,912	136,066	15.27	3,960	0.44	487,127,416	54,932
New Mexico	0.4100	yes	-----	1.70	yes	-----	6.06	yes	-----	2,087	46,913	22.48	-	-	74,601,613	35,805
New York	0.1400	yes	additional \$0.12/gal-NY City	0.30	yes	-----	6.44	yes	<24%-\$2.54/gal; additional \$1.00/gal-NY City	19,696	247,303	12.56	61,225	3.11	1,059,053,137	54,099
North Carolina	0.6171	yes	-----	1.00	yes	>16%-\$1.11/gal	GC	yes**	-----	9,849	332,656	33.78	15,915	1.62	375,683,370	38,538
North Dakota	0.1600	--	7% state sales tax; bulk beer-\$0.08/gal	0.50	--	>17%-\$0.60/gal; 7% state sales tax	2.50	--	7% state sales tax	724	9,154	12.65	347	0.48	39,493,019	56,310
Ohio	0.1800	yes	-----	0.30	yes	14% to 21%-\$0.98/gal; vermouth-\$1.08/gal; sparkling wine-\$1.48/gal; add'l \$0.20/gal on all wines	GC	yes	-----	11,572	98,279	8.49	40,844	3.53	464,780,129	40,230
Oklahoma	0.4000	yes	<3.2%-\$0.36/gal; 13.5% on-premise	0.72	yes	sparkling wine-\$2.08/gal; 13.5% on-premise	5.56	yes	13.5% on-premise	3,853	111,001	28.81	1,224	0.32	157,970,566	41,399
Oregon	0.0800	n.a.	-----	0.67	n.a.	>14%-\$0.77/gal	GC	n.a.	-----	3,928	16,294	4.15	4,421	1.13	153,097,493	39,258
Pennsyl- vania	0.0800	yes	-----	GC	yes	-----	GC	yes	-----	12,781	336,400	26.32	16,740	1.31	581,771,707	45,577
Rhode Island	0.1000	yes	\$0.04/case whole- sale tax	0.60	yes	sparkling wine-\$0.75/gal	3.75	yes	-----	1,053	12,717	12.07	73	0.07	48,584,164	46,257
South Carolina	0.7700	yes	-----	0.90	yes	\$0.18/gal additional tax	2.72	yes	\$5.36/case, 9% surtax; add'l 5% on-premise	4,772	156,759	32.85	12,394	2.60	166,958,682	35,347

TABLE 10. -Continued

State	Types of Alcoholic Beverages Taxes [Rates as of January 1, 2013]									Pop- ulation as of 7/1/2013 [1,000s]	Alcoholic beverages collections [excise taxes and licenses] fiscal year 2013*				Personal income for calendar year 2012	
	Beer Excise Tax			Wine Excise Tax			Liquor Excise Tax				Excise taxes		Licenses		Amount [\$1,000s]	Per capita [\$]
	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes	State Excise tax rate [\$ per gal]	Gen- eral Sales tax ap- plies	Other applicable taxes		Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]		
South Dakota	0.2700	yes	-----	0.93	yes	14% to 20%-\$1.45/gal; >21%, sparkling wine- \$2.07/gal; 2% wholesale tax	3.93	yes	<14%-\$0.93/gal; 2% wholesale tax	846	16,027	18.96	835	0.99	38,095,829	45,676
Tennessee	0.1400	yes	17% wholesale tax	1.21	yes	15% on-premise	4.40	yes	15% on-premise; <7%-\$1.10/gal	6,497	140,068	21.56	1,320	0.20	251,752,374	39,002
Texas	0.2000	yes	14% on-premise and \$0.05/drink on airline sales	0.204	yes	>14%-\$0.408/gal and sparkling wine-\$0.516/gal; 14% on-premise and \$0.05/ drink on airline sales	2.40	yes	14% on-premise and \$0.05/drink on airline sales	26,506	987,726	37.26	62,458	2.36	1,127,674,524	43,271
Utah	0.4100	yes	>3.2%-sold through state store	GC	yes	-----	GC	yes	-----	2,903	48,228	16.61	1,936	0.67	102,464,241	35,891
Vermont	0.2650	yes	>6%-\$0.55; 10% on-premise sales tax	0.55	yes	>16%-sold through state store, 10% on-premise sales tax	GC	no	10% on-premise sales tax	627	23,159	36.94	376	0.60	27,818,999	44,443
Virginia	0.2600	yes	-----	1.51	yes	<4%-\$0.2565/gal and >14%-sold through state store	GC	yes	-----	8,270	204,049	24.67	12,284	1.49	398,811,659	48,715
Washing- ton	0.7600	yes	-----	0.87	yes	>14%-\$1.72/gal	GC	yes**	-----	6,974	364,795	52.31	257,601	36.94	324,458,394	47,055
West Virginia	0.1800	yes	-----	1.00	yes	5% local tax	GC	yes	-----	1,854	17,690	9.54	1,392	0.75	65,244,567	35,140
Wisconsin	0.0600	yes	-----	0.25	yes	>14%-\$0.45/gal	3.25	yes	\$0.11/gal admini- strative fee	5,743	57,290	9.98	1,356	0.24	243,147,894	42,475
Wyoming	0.0200	yes	-----	GC	yes	-----	GC	yes	-----	583	1,802	3.09	-	-	30,255,128	52,469
Total 50 states	0.1900 ⁺	-----	-----	0.67 ⁺	-----	-----	3.75 ⁺	-----	-----	315,848	6,062,487	19.19 ^a	690,869	2.19 ^a	13,825,052,244	44,136

Detail may not add to totals due to rounding.

Per capita tax collection amounts are computations based on July 1, 2013 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2012 population estimates of the Bureau of the Census.

*Data reflect state government fiscal years that end on June 30, except for four states with alternative fiscal year ending dates: Alabama and Michigan (September 30), New York (March 31), and Texas (August 31).

**Sales tax is applied to on-premise sales only. North Carolina imposes a sales tax of 7% (combined general rate) on sales of spirituous liquor other than mixed beverages; sales of mixed beverages are subject to both the State general sales tax rate and applicable local sales tax rates.

+U.S. median tax rates

^aWeighted average computations 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.

Sources: Federation of Tax Administrators; Tax Policy Center; Commerce Clearing House

U.S. Census Bureau, Population Division. *Table NST-EST2014-01* -Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Bureau of Economic Analysis. *Table SA1-3*, Regional Economic Information System, September 30, 2014 release.

TABLE 11. ALCOHOLIC BEVERAGE TAX COLLECTIONS
[§ 105 ARTICLE 2C.]

Fiscal year	Alcoholic beverage tax gross collections [\$]	Refunds [\$]	Net collections before local government distribution allocation/transfers [\$]	Alcoholic Beverage Tax Allocations and Transfers						Net collections to General Fund [\$]	Year-over-year % change			
				Local government distribution allocation* [\$]	Intergovernmental/inter-fund transfers				Gross collections		Refunds	Net collections before allocation/transfers	Amount to General Fund	
					Department of Commerce transfer+ [\$]	Special reserve fund** [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]						Collection cost of fines/forfeitures [\$]
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%
2005-06.....	231,610,071	60,574	231,549,497	30,229,766	440,039	-	-	34,450	-	200,845,242	5.51%	-26.17%	5.52%	6.09%
2006-07.....	245,387,597	552,404	244,835,193	31,638,059	559,961	-	1,170	27,657	115	212,608,231	5.95%	811.95%	5.74%	5.86%
2007-08.....	259,110,001	85,614	259,024,387	33,073,333	800,000	-	-	25,534	104	225,125,416	5.59%	-84.50%	5.80%	5.89%
2008-09.....	262,810,968	35,642	262,775,326	33,379,600	875,000	-	7,297	54,627	230	228,458,572	1.43%	-58.37%	1.45%	1.48%
2009-10.....	294,285,374	1,053,570	293,231,804	10,860,329	-	-	6,574	47,737	221	282,316,942	11.98%	2,855.98%	11.59%	23.57%
2010-11.....	309,412,522	115,502	309,297,020	34,021,288	-	-	325	81,445	352	275,193,609	5.14%	-89.04%	5.48%	-2.52%
2011-12.....	321,599,488	23,123	321,576,364	34,110,110	-	-	121	102,614	422	287,363,097	3.94%	-79.98%	3.97%	4.42%
2012-13.....	331,874,776	627,827	331,246,949	32,555,824	-	-	15,209	35,930	144	298,639,842	3.20%	2,615.16%	3.01%	3.92%
2013-14.....	341,658,837	(255,324)	341,914,161	35,723,179	-	-	2,199	193,113	776	305,994,895	2.95%	-140.67%	3.22%	2.46%

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. 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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

+Department of Commerce transfer (§ 105-113.81A):

Effective July 1, 2007, SL 2006-227 amended this statute to provide that \$200,000 of the net proceeds of the excise tax collected on unfortified wine be transferred to the Department of Commerce each quarter [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and 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. Effective October 1, 2008, SL 2008-107 amended the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repealed the statutory requirement provisions for the transfer.

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
[§ 105 ARTICLE 2C.]

Type of Tax	Fiscal Year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Collection amount [\$]	% of total								
License tax:*										
Beer	8,177	0.00%	1,046	0.00%	2,234	0.00%	799	0.00%	-	-
Wine	7,482	0.00%	224	0.00%	1,770	0.00%	47	0.00%	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	15,659	0.01%	1,270	0.00%	4,004	0.00%	846	0.00%	-	-
Excise tax:										
Beer excise	85,415,039	44.53%	86,281,560	43.36%	88,631,573	43.96%	88,496,593	44.55%	93,474,008	44.25%
Fortified wine excise	1,448,805	0.76%	1,371,315	0.69%	1,248,267	0.62%	1,250,035	0.63%	1,257,801	0.60%
Unfortified wine excise	8,504,894	4.43%	8,653,912	4.35%	9,341,280	4.63%	10,254,364	5.16%	11,241,818	5.32%
Liquor excise	88,220,230	45.99%	94,275,888	47.38%	93,205,147	46.23%	89,463,937	45.03%	95,129,952	45.04%
Liquor surcharge	8,213,887	4.28%	8,382,531	4.21%	9,202,685	4.56%	9,189,704	4.63%	10,114,003	4.79%
Total excise	191,802,855	99.99%	198,965,206	100.00%	201,628,952	100.00%	198,654,633	100.00%	211,217,582	100.00%
Total collections	191,818,514	100.00%	198,966,476	100.00%	201,632,956	100.00%	198,655,479	100.00%	211,217,582	100.00%
Less:										
Local distribution allocations	25,236,935	13.16%	26,092,566	13.11%	-	-	27,408,926	13.80%	28,475,073	13.48%
Intergovernmental transfers:										
Department of Commerce transfer +	209,226	0.11%	175,000	0.09%	298,180	0.15%	350,000	0.18%	350,000	0.17%
Special reserve fund	-	-	-	-	26,690,051	13.24%	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	-	-	-	-	-	-	-	-
Collection cost of fines/forfeitures	-	-	-	-	-	-	-	-	-	-
Net collections to General Fund	166,372,353	86.73%	172,698,910	86.80%	174,644,725	86.62%	170,896,552	86.03%	182,392,509	86.35%

Type of Tax	Fiscal Year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Collection amount [\$]	% of total								
License tax:*										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-								
Excise tax:										
Beer excise	93,218,652	42.48%	96,152,889	41.53%	98,740,195	40.33%	101,250,933	39.09%	100,332,391	38.18%
Fortified wine excise	1,038,294	0.47%	1,098,362	0.47%	942,117	0.38%	909,261	0.35%	848,605	0.32%
Unfortified wine excise	11,843,907	5.40%	13,045,850	5.63%	13,536,924	5.53%	14,722,932	5.68%	15,163,494	5.77%
Liquor excise	102,143,159	46.55%	108,997,192	47.07%	118,497,662	48.40%	128,377,545	49.56%	134,215,336	51.08%
Liquor surcharge	11,193,190	5.10%	12,255,203	5.29%	13,117,126	5.36%	13,763,716	5.31%	12,208,203	4.65%
Total excise	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%
Total collections	219,437,203	100.00%	231,549,497	100.00%	244,834,023	100.00%	259,024,387	100.00%	262,768,029	100.00%
Less:										
Local distribution allocations	29,778,545	13.57%	30,229,766	13.06%	31,638,059	12.92%	33,073,333	12.77%	33,379,600	12.70%
Intergovernmental transfers:										
Department of Commerce transfer +	350,000	0.16%	440,039	0.19%	559,961	0.23%	800,000	0.31%	875,000	0.33%
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	-	-	34,450	0.01%	27,657	0.01%	25,534	0.01%	54,627	0.02%
Collection cost of fines/forfeitures	-	-	-	-	115	0.00%	104	0.00%	230	0.00%
Net collections to General Fund	189,308,658	86.27%	200,845,242	86.74%	212,608,231	86.84%	225,125,416	86.91%	228,458,572	86.94%

TABLE 12. - Continued

Type of Tax	Fiscal Year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Collection amount [\$]	% of total								
License tax:*										
Beer	-	-	-	-	-	-	-	-	-	-
Wine	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total license	-	-	-	-	-	-	-	-	-	-
Excise tax:										
Beer excise	110,514,793	37.69%	114,551,504	37.04%	115,472,726	35.91%	115,698,892	34.93%	115,643,022	33.82%
Fortified wine excise	854,060	0.29%	814,755	0.26%	788,506	0.25%	770,210	0.23%	772,565	0.23%
Unfortified wine excise	18,701,084	6.38%	21,407,583	6.92%	22,192,483	6.90%	23,202,276	7.00%	24,477,278	7.16%
Liquor excise	151,024,406	51.50%	160,259,549	51.81%	169,704,562	52.77%	177,418,778	53.56%	186,694,439	54.60%
Liquor surcharge	12,130,887	4.14%	12,263,304	3.96%	13,417,967	4.17%	14,141,584	4.27%	14,324,659	4.19%
Total excise	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%
Total collections	293,225,229	100.00%	309,296,694	100.00%	321,576,244	100.00%	331,231,740	100.00%	341,911,963	100.00%
Less:										
Local distribution allocations	10,860,329	3.70%	34,021,288	11.00%	34,110,110	10.61%	32,555,824	9.83%	35,723,179	10.45%
Intergovernmental transfers:										
Department of Commerce transfer +	-	-	-	-	-	-	-	-	-	-
Special reserve fund	-	-	-	-	-	-	-	-	-	-
OSBM Civil Penalty/Forfeiture Fund	47,737	0.02%	81,445	0.03%	102,614	0.03%	35,930	0.01%	193,113	0.06%
Collection cost of fines/forfeitures	221	0.00%	352	0.00%	422	0.00%	144	0.00%	776	0.00%
Net collections to General Fund	282,316,942	96.28%	275,193,609	88.97%	287,363,097	89.36%	298,639,842	90.16%	305,994,895	89.50%

Detail may not add to totals due to rounding. *State license taxes for alcoholic beverages were repealed effective May 1, 1999.

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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds.

The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

±Department of Commerce transfer (§ 105-113.81A):

Effective July 1, 2007, \$200,000 of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed \$500,000 annually)]. The earmarked amount was allocated to the North Carolina Wine and 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. Effective October 1, 2008, SL 2008-107 amended the quarterly transfer provision stipulating that the original \$200,000 allocation be designated for industry promotion and that an additional \$25,000 of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development. Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at \$90,000. Effective July 1, 2009, SL 2009-451 repealed the transfer provision.

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

Pursuant to § 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 or on spirituous liquor sold to a cabinet guest room permittee for resale.

Effective February 1, 2002, the excise tax rate on liquor sold in ABC stores was reduced from 28% to 25% due to the enactment of a 6% State sales tax on spirituous liquor effective December 1, 2001. Effective October 1, 2005, the 6% State sales tax rate increased to the combined general rate of 7% and declined to 6.75% effective December 1, 2006.

Effective April 1, 2008, the combined general rate increased from 6.75% to 7%. Effective September 1, 2009, the excise tax rate increased from 25% to 30%; additionally, a temporary additional 1% State sales and use tax rate was imposed and expired on July 1, 2011; the combined general rate temporarily increased from 7% to 8% during this period.

TABLE 13. COLLECTIONS OF FORTIFIED AND UNFORTIFIED WINE EXCISE TAXES AND WINE LICENSES

[§ 105 ARTICLE 2C.]

Fiscal year	Wine Excise Tax											
	Fortified wine excise tax				Unfortified wine excise tax				Total wine excise tax net collections	Wine license collections	State sales tax rate in effect for period	Commerce transfer [formerly credited to DOACS]
	Fortified wine tax collections			Tax rate: [¢ per liter]	Unfortified wine tax collections			Tax rate: [¢ per liter]				
	Total net collections	State share	Local share reserve		Total net collections	State share	Local share reserve					
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[%]	[\$]		
1999-00.....	1,448,805	1,142,002	306,803	24	8,504,894	3,492,577	5,012,317	21	9,953,699	7,482	4	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
2005-06.....	1,098,362	874,707	223,655	"	13,045,850	5,605,529	7,440,322	"	14,144,213	-	"	440,039
2006-07.....	942,117	735,572	206,545	"	13,536,924	5,231,466	8,305,458	"	14,479,040	-	4.25	559,961
2007-08.....	909,261	709,294	199,967	"	14,722,932	5,810,412	8,912,520	"	15,632,193	-	"	800,000
2008-09.....	848,605	654,421	194,184	"	15,163,494	5,820,567	9,342,927	"	16,012,099	-	4.5	875,000
2009-10.....	854,060	800,853	53,207	24, 29.34	18,701,084	15,569,995	3,131,088	21, 26.34	19,555,143	-	4.5, 5.5, 5.75	-
2010-11.....	814,755	662,955	151,801	29.34	21,407,583	11,112,689	10,294,894	26.34	22,222,338	-	5.75	-
2011-12.....	788,506	679,918	108,588	"	22,192,483	13,510,010	8,682,473	"	22,980,989	-	4.75	-
2012-13.....	770,210	734,224	35,986	"	23,202,276	11,910,624	11,291,652	"	23,972,486	-	"	-
2013-14.....	772,565	621,374	151,192	"	24,477,278	11,508,274	12,969,004	"	25,249,843	-	"	-

Detail may not add to totals due to rounding. State license taxes were repealed effective May 1, 1999. 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 the Department of Commerce to be allocated to the North Carolina Wine and Grape Growers Council.

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.

The 1993 General Assembly rewrote § 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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to fortified and unfortified wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the fortified and unfortified wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010.

The fortified wine excise tax rate increased from 24¢ to 29.34¢ per liter (\$0.91 to \$1.11 per gallon) and the local government distributable share percentage was reduced from 22% to 18% (6.49% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

The unfortified wine excise tax rate increased from 21¢ to 26.34¢ per liter (\$0.79 to \$1.00 per gallon) and the local government distributable share percentage was reduced from 62% to 49.44% (18% applies for fortified wine excise taxes collected during the 12-month collection period ending March 31, 2010).

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 an 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 August 1, 2004, § 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 August 1, 2003.]

Sales tax rate changes:

The sale price of fortified wine includes State and local sales taxes. (§ 18B-804(c))

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased to 5.5% (5.75% effective October 1, 2009). Effective July 1, 2011, the rate decreased to 4.75%. Local rate not shown.

Figure 13.1 Wine Excise Tax Collections by Type

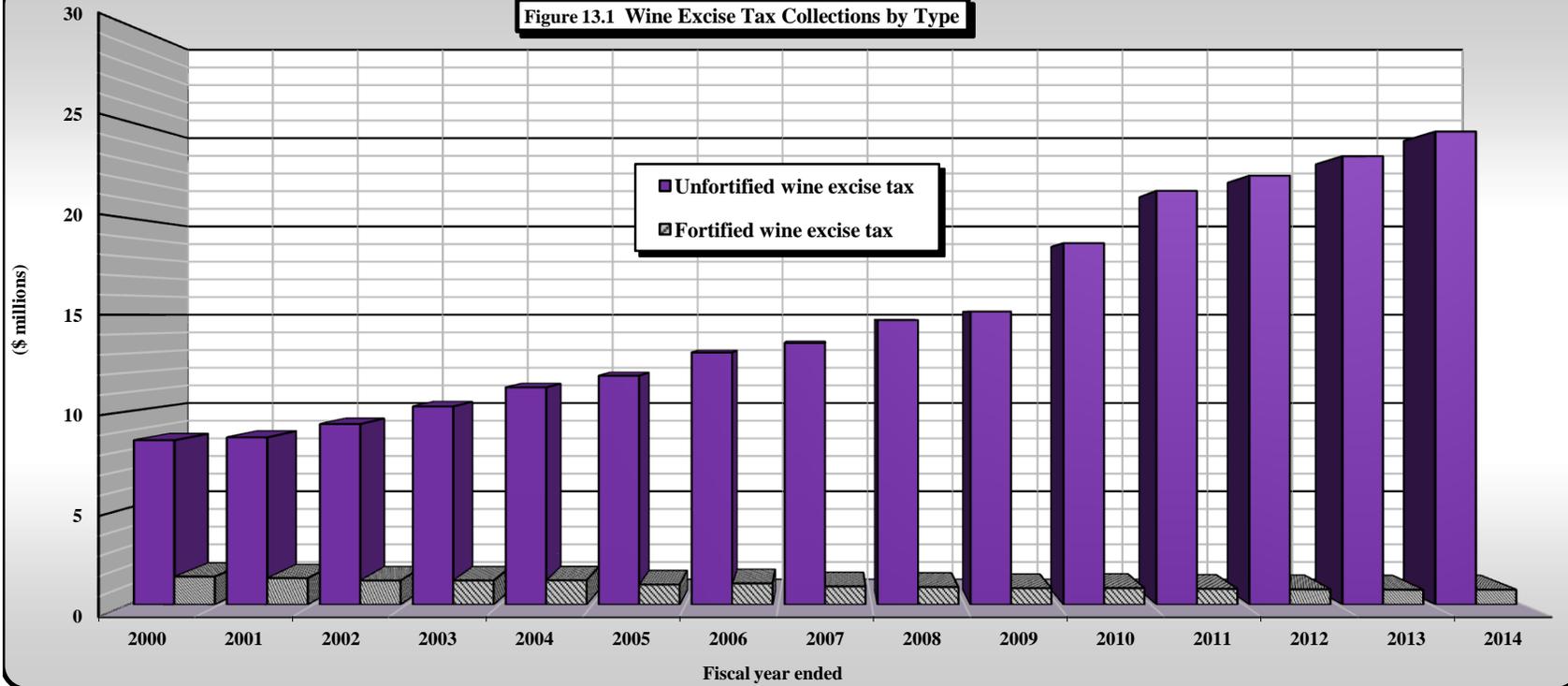
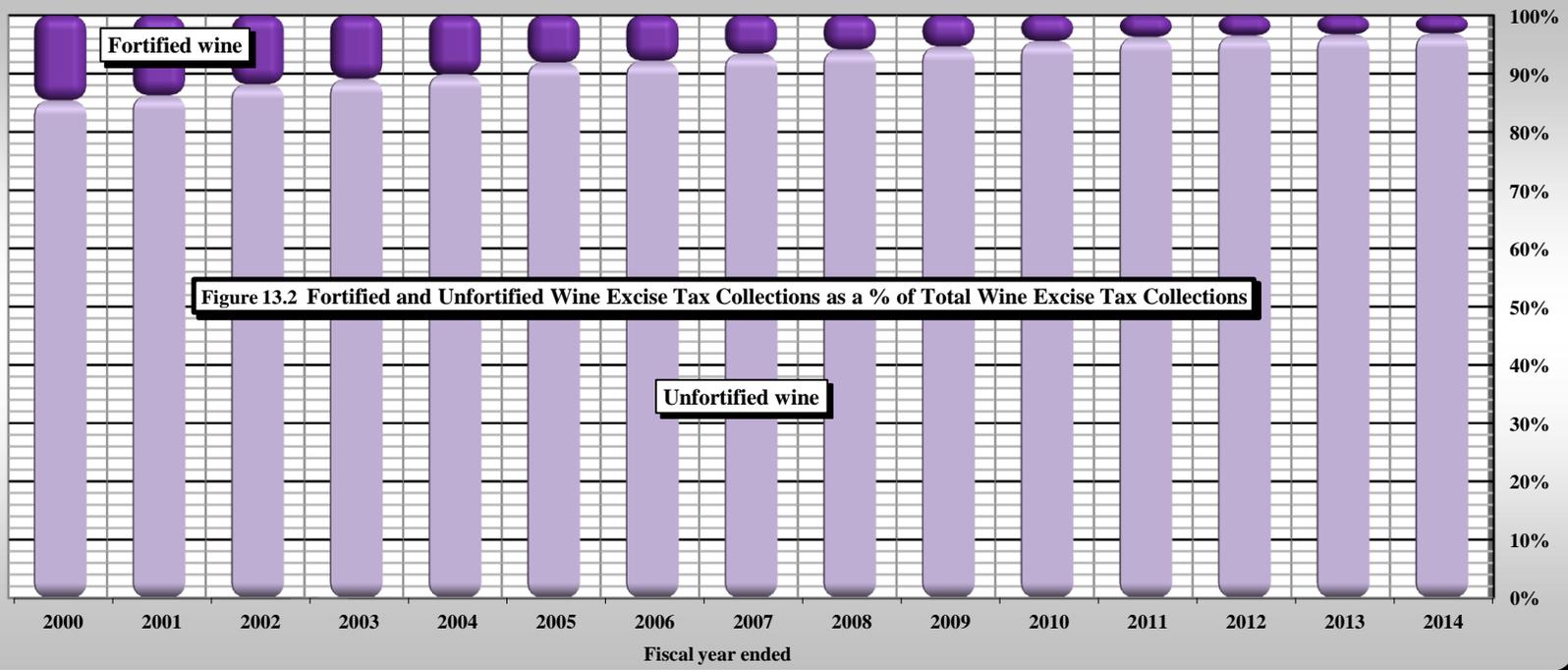


Figure 13.2 Fortified and Unfortified Wine Excise Tax Collections as a % of Total Wine Excise Tax Collections



**TABLE 14. COLLECTIONS OF BEER AND SPIRITUOUS LIQUOR EXCISE TAXES AND LICENSES
AND LIQUOR SURCHARGE TAX**
[§ 105 ARTICLE 2C.; § 18B.]

Fiscal year	Beer Excise Tax				Beer license collections [\$]	Spirituous liquor excise tax collections [\$]	Spirituous liquor excise tax rate [%]	Other license collections [\$]	Liquor surcharge tax collections [\$]
	Total net collections [\$]	Beer excise tax rate [¢ per gallon]	State share [\$]	Local share reserve [\$]					
1999-00.....	85,415,039	53.177	65,497,224	19,917,815	8,177	88,220,230	28	-	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
2005-06.....	96,152,889	"	73,587,100	22,565,789	-	108,997,192	"	-	12,255,203
2006-07.....	98,740,195	"	75,614,138	23,126,057	-	118,497,662	"	-	13,117,126
2007-08.....	101,250,933	"	77,290,087	23,960,846	-	128,377,545	"	-	13,763,716
2008-09.....	100,332,391	"	76,489,902	23,842,489	-	134,215,336	"	-	12,208,203
2009-10.....	110,514,793	61.71	102,838,759	7,676,034	-	151,024,406	30	-	12,130,887
2010-11.....	114,551,504	"	90,976,910	23,574,594	-	160,259,549	"	-	12,263,304
2011-12.....	115,472,726	"	90,153,678	25,319,048	-	169,704,562	"	-	13,417,967
2012-13.....	115,698,892	"	94,470,705	21,228,187	-	177,418,778	"	-	14,141,584
2013-14.....	115,643,022	"	93,040,039	22,602,983	-	186,694,439	"	-	14,324,659

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.

State license taxes were repealed effective May 1, 1999.

Legislative changes affecting local share allocation and liquor and beer excise tax rates:

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.

The 1993 General Assembly rewrote § 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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentage of the beer excise tax net proceeds.

The liquor excise tax rate that is levied on liquor sold in ABC stores increased from 25% to 30%.

The beer excise tax rate increased from 53.177¢ to 61.71¢ per gallon and the local government distributable share percentage was reduced from 23.75% to 20.47% (7.24% applies for beer excise taxes collected during the 12-month collection period ending March 31, 2010).

Alcoholic beverage discount:

Effective for reporting periods beginning on or after August 1, 2004, § 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 August 1, 2003.]

Figure 14.1 Beer, Spirituous Liquor, and Liquor Surcharge Tax Collections

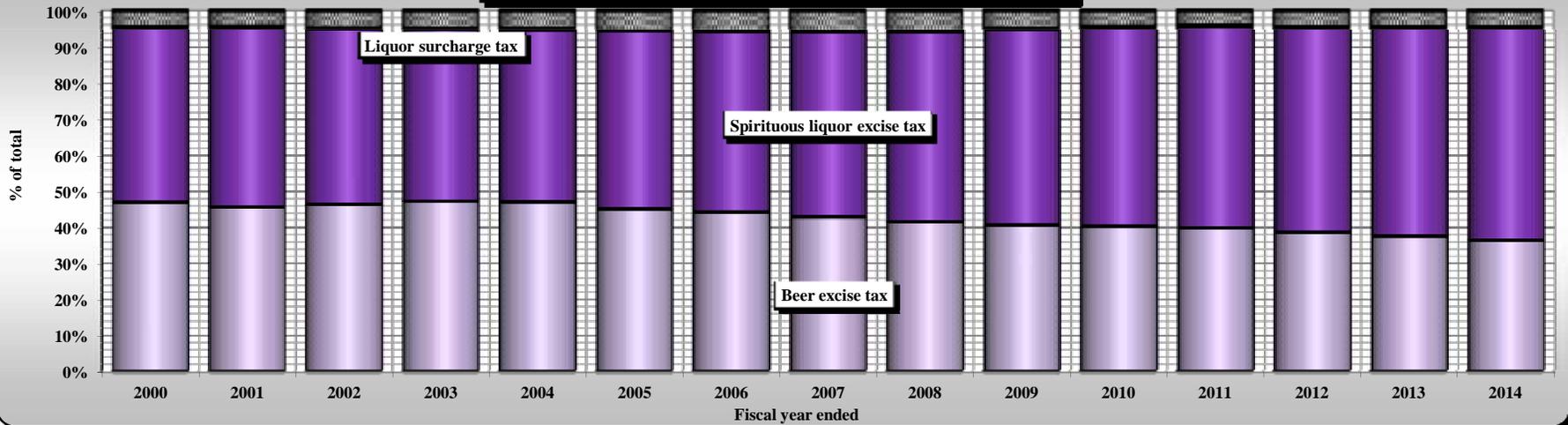


TABLE 15. UNAUTHORIZED SUBSTANCE TAXES COLLECTIONS
[§ 105 ARTICLE 2D.]

Fiscal year	Gross tax collections [\$]	Refunds	Net collections before transfers [\$]	Distributions and Transfers							Net collections after transfers [\$]
				Administrative costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	DOR reimbursement by law enforcement agencies [\$]	Unencumbered proceeds	Net collections after transfers [\$]	
									State/local law enforcement agencies [\$]	General Fund non-tax revenue [\$]	
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)
2005-06....	11,532,085	204,435	11,327,650	208,728	576,250	811,424	-	-	4,697,222	1,273,478	3,760,549
2006-07....	11,093,468	145,300	10,948,168	135,451	750,687	271,423	1,131	2,397,860	8,240,794	2,739,657	(3,588,835)
2007-08....	10,021,443	119,409	9,902,035	119,392	783,690	366,558	1,498	28,217	6,826,708	2,281,106	(505,134)
2008-09....	8,831,377	196,096	8,635,280	92,893	706,483	507,346	2,135	2,692	5,765,799	1,929,418	(371,485)
2009-10....	9,074,780	286,474	8,788,306	92,199	666,377	457,136	2,113	49	5,518,309	1,792,655	259,468
2010-11....	8,286,554	170,550	8,116,004	68,793	587,390	609,252	2,631	-	5,240,147	1,760,390	(152,599)
2011-12....	8,402,176	132,496	8,269,680	75,944	623,051	487,745	2,008	-	5,008,686	1,683,820	388,426
2012-13....	8,176,727	294,050	7,882,677	67,195	639,515	601,293	2,415	-	5,099,929	1,701,333	(229,003)
2013-14....	7,635,231	152,709	7,482,522	45,798	558,858	481,369	1,933	-	4,705,704	1,568,010	120,850

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

Detail may not add to totals due to rounding.

Unauthorized substance tax rates and bases:

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

Unauthorized substance

- Marijuana stems & stalks that have been separated from the plant
- Marijuana other than separated stems and stalks, or synthetic cannabinoids
- Cocaine
- Any other controlled substance that is sold by weight
- Any other controlled substance that is *not* sold by weight
- Any low-street-value drug that is not sold by weight
- Illicit spirituous liquor sold by the drink
- Illicit spirituous liquor *not* sold by the drink
- Mash
- Illicit mixed beverages

Rate

- \$0.40 for each gram or fraction thereof
- \$3.50 for each gram or fraction thereof
- \$50.00 for each gram or fraction thereof
- \$200.00 for each gram or fraction thereof
- \$200.00 for each 10 dosage units or fraction thereof
- \$50.00 for each 10 dosage units or fraction thereof
- \$31.70 for each gallon or fraction thereof
- \$12.80 for each gallon or fraction thereof
- \$1.28 per gallon or fraction thereof
- \$20.00 on each 4 liters and a proportional sum on lesser quantities

Minimum Quantity Before Tax is Due

- More than 42.5 grams
- More than 42.5 grams
- 7 or more grams
- 7 or more grams
- 10 dosage units
- 10 dosage units
- No minimum
- No minimum
- No minimum
- 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.

The statute specifies that the refund of a tax that has already been distributed is to first be drawn from the State Unauthorized Substances Tax Account. The amount of any refunded taxes that had been credited to the General Fund is to be subtracted from succeeding credits to the General Fund.

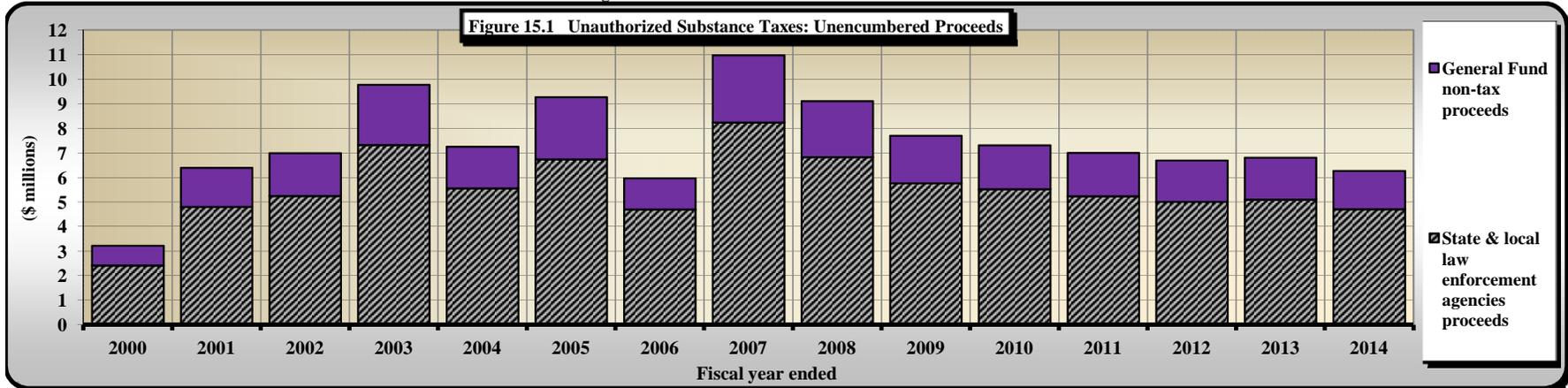


TABLE 16. FRANCHISE TAX COLLECTIONS
[§ 105 ARTICLE 3.]

+ [The Tax Simplification and Reduction Act of 2013 repealed §§ 105-116 and 105-116.1 effective July 1, 2014, applicable to gross receipts billed on or after that date.]

Fiscal year	Franchise Tax Gross Collections						Franchise Tax Net Collections Before & After Deductions											Year-over-year % change			
	Taxpayer Type						Refunds	§ 105-116.1 Net collections before transfers/deductions	Municipal share	Administrative costs	Collection fees on overdue tax debts	OSBM Civil Penalty & Forfeiture Fund	Collection cost of fines/forfeitures	Intergovernmental/inter-fund transfers	Net collections to General Fund	Gross collections	Refunds	Net collections	Amount to General Fund		
	Utilities+				Other [Business Corporations, Burial Assns.]	Total gross collections															
	§ 105-116 Power	Gas	§ 105-116 Water & Sewer	Telephone																	
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	[see note]	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%		
2005-06	291,633,056	-	2,841,294	-	348,762,264	643,236,615	24,698,444	618,538,171	138,492,509	89,261	118,318	2,782,974	-	-	477,055,108	0.97%	240.42%	-1.79%	-4.34%		
2006-07	307,698,448	-	2,502,510	-	376,923,993	687,124,951	15,043,431	672,081,519	137,257,731	71,153	192,209	3,135,221	13,065	-	531,412,140	6.82%	-39.09%	8.66%	11.39%		
2007-08	325,129,273	-	3,610,522	-	417,715,525	746,455,320	7,045,995	739,409,325	160,484,424	102,335	163,570	4,181,105	17,087	-	574,460,805	8.63%	-53.16%	10.02%	8.10%		
2008-09	330,828,428	-	3,235,011	-	509,183,231	843,246,670	17,647,835	825,598,834	168,483,698	105,668	76,780	4,973,092	20,925	-	651,938,670	12.97%	150.47%	11.66%	13.49%		
2009-10	334,860,001	-	3,658,951	-	582,131,144	920,650,096	12,108,720	908,541,376	178,430,323	107,406	282,804	5,242,927	24,229	2,310	724,451,377	9.18%	-31.39%	10.05%	11.12%		
2010-11	340,671,401	-	4,920,624	-	473,310,864	818,902,889	17,879,536	801,023,352	188,267,524	109,700	136,303	4,806,389	20,757	182,327	607,500,353	-11.05%	47.66%	-11.83%	-16.14%		
2011-12	331,542,797	-	4,369,065	-	477,292,015	813,203,876	12,182,051	801,021,825	184,351,730	111,936	246,274	3,741,239	15,402	27,508	612,527,735	-0.70%	-31.87%	0.00%	0.83%		
2012-13	339,395,679	-	4,208,847	-	526,425,624	870,030,150	7,464,726	862,565,424	196,669,118	99,390	202,217	5,353,176	21,499	78,898	660,141,126	6.99%	-38.72%	7.68%	7.77%		
2013-14	343,338,249	-	3,858,691	-	568,697,709	915,894,648	11,791,384	904,103,264	203,353,181	-	200,431	3,494,245	14,033	28,881	697,012,493	5.27%	57.96%	4.82%	5.59%		

Franchise tax rates and bases:

Utility franchise tax+:	Rate	Base
Power	3.22%	Gross receipts derived from furnishing power, electricity, electric lights, or current. [Repealed by SL 2013-316, s. 4.1(a).; gross receipts billed on or after July 1, 2014, are subject to the combined general rate under Article 5, § 105-164.4(a)(9) (reduced 3.5% rate provision applies to CHEMC for a one-year period).]
Gas	-----	Effective July 1, 1999, sales of piped natural gas became subject to the piped natural gas excise tax (previously subject to sales and franchise taxes). [SL 2013-316, s. 4.1(d) repeals the piped natural gas tax effective July 1, 2014; gross receipts billed on or after this date are subject to the 7% combined general rate of sales and use tax under § 105-164.4(a)(9) (reduced 3.5% rate provision applies to gas cities for a one-year period).]
Water	4%	Gross receipts from owning or operating a water system subject to regulation by the NC Utilities Commission. [Repealed by SL 2013-316, s. 4.1(a).]
Sewer	6%	Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).]
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% combined general rate effective October 1, 2005]. [6.75% effective December 1, 2006; 7% effective April 1, 2008; 8% effective September 1, 2009; 7% effective July 1, 2011]
Business corporations:	\$1.50 per \$1,000 of the largest of 3 alternate bases; (minimum tax, \$35)	Three alternate bases: (1) capital stock, surplus & undivided profits apportioned to NC. (2) 55% of the appraised value of real & tangible property in NC. (3) investment in tangible property in NC.
Mutual burial associations:	\$25-\$50 flat tax	Based on membership

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 to not 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.

Beginning with fiscal year 2009-10, the amount shown is the transfer of funds for purchases and costs related to the implementation of TMS and PDP components [SL 2009-451, Section 6.20(a)]

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.

Settlement Initiative

2006-07 A Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden. Franchise tax collections include \$4,518,477 attributable to this effort.

2009-10 Corporate Resolution Initiative

A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Franchise tax collections include \$40,204,035 generated by the program.

**TABLE 17A. FRANCHISE TAX ON ELECTRIC POWER, WATER, AND SEWERAGE COMPANIES AND PIPED NATURAL GAS EXCISE TAX
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2013-2014**
[§ 105 ARTICLE 3.; ARTICLE 5E.]

[The Tax Simplification and Reduction Act of 2013 repealed §§ 105-116 and 105-187.41 effective July 1, 2014, applicable to gross receipts billed on or after that date.]

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]			
			Public Utility Franchise		Piped Natural Gas Excise	
			§ 105-116		§ 105-187.41	
			Net collections [\$]	Local share [\$]	Net collections [\$]	Local share [\$]
Electric power	3.22	Gross receipts derived from furnishing power, electricity, electric lights, or current are subject to a 3.22% tax. [An amount equal to a 3.09% tax on receipts from sales within municipal boundaries, adjusted for certain statutory formula modifications, is shared with the municipalities.] [See note on authorized county participation.]	343,337,236	206,275,633	-----	-----
Piped natural gas	*	The piped natural gas excise tax is in lieu of a sales and use tax and a percentage gross receipts tax. *Tax rate is based on monthly therm volumes received by the end-user of the gas: <u>Therm volume</u> <u>Rate</u> [Sales to manufacturers/ first 200 \$.047 farmers for qualifying 201-15,000 .035 purposes are exempt 15,001-60,000 .024 effective for transactions 60,001-500,000 .015 on/after July 1, 2010.] over 500,000 .003 [A municipality receives an amount equal to 1/2 of the tax attributable to the municipality.] [See note on authorized county participation.]	-----	-----	55,702,112	25,060,734
Water	4	Gross receipts from owning or operating a water system regulated by the NC Utilities Commission.	3,858,691	[State retains proceeds]	-----	-----
Sewerage	6	Gross receipts from owning or operating a public sewerage system.	[included in water]	[State retains proceeds]	-----	-----
Totals			347,195,927	206,275,633	55,702,112	25,060,734

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the State sales and use tax. (Refer to Table 17B.)

[SL 2013-316, s. 4.1(a) repealed the franchise tax on electric power, water, and sewerage companies effective July 1, 2014, and applicable to gross receipts billed on or after that date. Gross receipts derived from furnishing electricity billed on or after July 1, 2014, are subject to the combined general rate under Article 5, § 105-164.4(a)(9). SL 2013-316, s. 4.1(d) repealed the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, gross receipts derived from piped natural gas are subject to the combined general rate under Article 5, § 105-164.4(a)(9).]

HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. Previously, only municipal governments participated in the distribution. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

**TABLE 17B. STATE SALES AND USE TAX: ELECTRICITY, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES
NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2013-2014
[§ 105 ARTICLE 5.]**

Collections source	Rate [%]	Base/ tax structure	Net collections and local shares [based on July-June collections]							
			Electricity		Telecommunications		Video Programming			
			§ 105-164.4(a)(1f), (1j), (4a)		§ 105-164.4(a)(4c)		§ 105-164.4(a)(6)			
			Net collections [\$]	Local share [\$]	Net collections [\$]	Local share [\$]	Cable		Direct-to-home satellite	
Net collections [\$]	Local share [\$]	Net collections [\$]					Local share [\$]			
Electric power	3	Gross receipts derived from sales of electricity to consumers (other than qualifying sales to farmers, manufacturers, and commercial laundries and dry cleaners) are subject to a 3% rate. Sales of electricity to manufacturers/farmers for qualifying purposes are exempt for transactions on/after <u>July 1, 2010</u> ; sales of electricity measured by a separate meter or device to laundries and pressing and dry cleaning establishments for qualifying purposes are subject to a 2.83% rate.	301,215,356	[State retains proceeds]	-----	-----	-----	-----	-----	-----
Telecommunications	7	Combined general rate applicable to gross receipts from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). An amount equal to 18.70% of net collections (less a freeze deduction adjustment) is allocated to eligible municipalities based on a formula. [See note on authorized county participation.]* In addition, an amount equal to 7.7% of net collections (adjusted for supplemental PEG support) is allocated to counties and municipalities to partially replace repealed local cable television franchise taxes. PEG channel support funds	-----	-----	387,210,250	-----	-----	-----	-----	-----
						61,924,499				
						28,283,511				
						1,548,538				
Video Programming	7	Combined general rate applicable to gross receipts from providing video programming services (cable and direct-to-home satellite) Amounts equal to 23.6% of cable and 37.1% of satellite net collections (adjusted for supplemental PEG support) are allocated to counties and municipalities to partially replace repealed local cable television franchise taxes. PEG channel support funds	-----	-----	-----	-----	93,934,807	-----	69,753,739	-----
								21,029,741		24,549,189
								1,151,409		1,344,082
Totals			301,215,356	-----	387,210,250	91,756,548	93,934,807	22,181,150	69,753,739	25,893,271

Note: Gross receipts of electric power companies derived from furnishing power, electricity, electric lights, or current are also subject to the franchise tax. (Refer to *Table 17A*.)

[SL 2013-316, s. 4.1(a) repealed the franchise tax on electric power effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, gross receipts derived from providing electric power are subject to the combined general rate under Article 5, § 105-164.4(a)(9). SL 2013-316, s. 4.1(c) repealed the 2.83% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments and the 3% rate effective for gross receipts billed on or after July 1, 2014. SL 2013-316, s. 4.3(a) amended Part 8 of Article 5, § 105 by adding § 105-164.44K that provides for a distribution of a portion of the tax proceeds generated from the combined general rate on electricity to the municipalities.]

*HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. Previously, only municipal governments participated in the distribution. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county.

TABLE 18. PRIMARY FOREST PRODUCTS TAX NET COLLECTIONS
 [§ 113A ARTICLE 12.]

Fiscal year	Net collections [\$]	Collection fees on overdue tax debts [\$]	Forest Develop- ment Fund [\$]	Net collections	
				Year-over-year change	
				Amount [\$]	% change
1999-00.....	1,936,867	-	1,936,867	(62,584)	-3.13%
2000-01.....	2,047,310	-	2,047,310	110,443	5.70%
2001-02.....	1,888,634	-	1,888,634	(158,677)	-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	38,688	2.04%
2005-06.....	1,967,381	-	1,967,381	34,393	1.78%
2006-07.....	1,897,673	34	1,897,640	(69,708)	-3.54%
2007-08.....	1,888,547	13	1,888,533	(9,126)	-0.48%
2008-09.....	1,739,811	16	1,739,795	(148,736)	-7.88%
2009-10.....	1,464,258	20	1,464,238	(275,553)	-15.84%
2010-11.....	1,610,648	164	1,610,484	146,389	10.00%
2011-12.....	1,562,014	126	1,561,887	(48,634)	-3.02%
2012-13.....	1,655,655	-	1,655,655	93,642	5.99%
2013-14.....	1,776,358	12	1,776,347	120,703	7.29%

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

Figure 18.1 Primary Forest Products Tax Net Collections

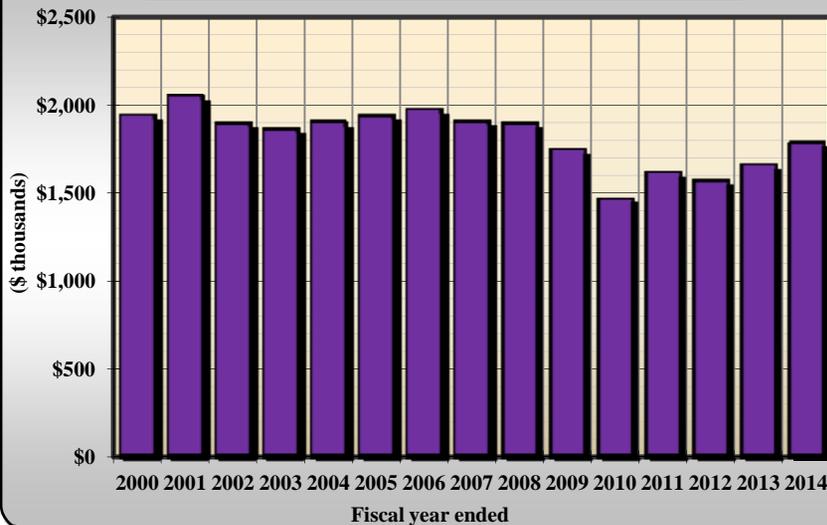


Figure 18.2 Primary Forest Products Tax % Change

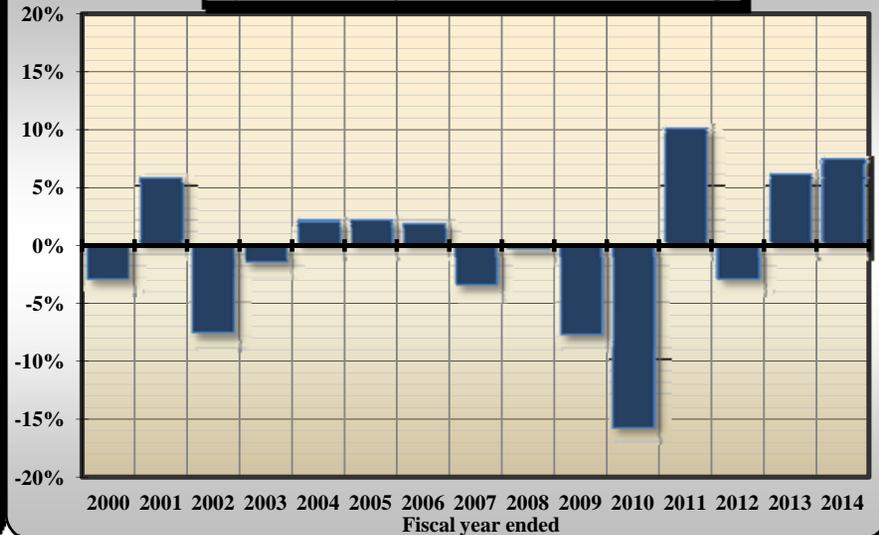


TABLE 19. PRIMARY FOREST PRODUCTS TAX: AMOUNT OF QUARTERLY TAX DUE ACCORDING TO TYPE OF FOREST PRODUCT
 [§ 113A ARTICLE 12.]

Quarter ended	Softwood sawtimber		Hardwood sawtimber		Softwood pulpwood		Hardwood pulpwood		Total computed tax due [\$]
	Number of board feet	Computed tax due [50¢ per 1,000 board ft.] [\$]	Number of board feet	Computed tax due [40¢ per 1,000 board ft.] [\$]	Number of cords	Computed tax due [20¢ per cord] [\$]	Number of cords	Computed tax due [12¢ per cord] [\$]	
Fiscal year 2009-10:									
September 30, 2009	316,808,636	158,404	118,402,404	47,361	751,155	150,231	425,901	51,108	407,104
December 31, 2009	276,176,343	138,088	82,288,807	32,916	662,659	132,532	345,164	41,420	344,955
March 31, 2010	282,341,078	141,171	83,962,947	33,585	769,185	153,837	337,269	40,472	369,065
June 30, 2010	336,016,025	168,008	103,122,615	41,249	761,150	152,230	359,253	43,110	404,597
Total.....	1,211,342,082	605,671	387,776,773	155,111	2,944,149	588,830	1,467,587	176,110	1,525,722
Fiscal year 2010-11:									
September 30, 2010	337,649,586	168,825	135,596,597	54,239	794,891	158,978	321,128	38,535	420,577
December 31, 2010	304,472,472	152,236	116,945,564	46,778	737,086	147,417	310,466	37,256	383,688
March 31, 2011	352,903,987	176,452	92,624,338	37,050	697,653	139,531	262,884	31,546	384,578
June 30, 2011	340,503,481	170,252	139,323,454	55,729	729,613	145,923	274,305	32,917	404,820
Total.....	1,335,529,526	667,765	484,489,953	193,796	2,959,243	591,849	1,168,783	140,254	1,593,663
Fiscal year 2011-12:									
September 30, 2011	308,849,527	154,425	112,013,718	44,805	731,013	146,203	299,448	35,934	381,367
December 31, 2011	329,741,568	164,871	106,795,902	42,718	773,720	154,744	321,162	38,539	400,873
March 31, 2012	330,749,055	165,375	114,729,532	45,892	583,366	116,673	318,165	38,180	366,119
June 30, 2012	373,514,732	186,757	133,954,776	53,582	682,708	136,542	288,223	34,587	411,468
Total.....	1,342,854,882	671,427	467,493,928	186,998	2,770,807	554,161	1,226,998	147,240	1,559,826
Fiscal year 2012-13:									
September 30, 2012	337,916,437	168,958	128,892,116	51,557	957,731	191,546	355,716	42,686	454,747
December 31, 2012	355,572,370	177,786	117,825,156	47,130	793,591	158,718	350,912	42,109	425,744
March 31, 2013	365,435,809	182,718	93,912,982	37,565	754,310	150,862	330,027	39,603	410,748
June 30, 2013	371,074,284	185,537	115,844,820	46,338	766,762	153,352	371,731	44,608	429,835
Total.....	1,429,998,900	714,999	456,475,074	182,590	3,272,394	654,479	1,408,386	169,006	1,721,075
Fiscal year 2013-14:									
September 30, 2013	363,752,577	181,876	113,214,875	45,286	793,993	158,799	350,058	42,007	427,968
December 31, 2013	389,305,887	194,653	121,894,955	48,758	841,351	168,270	395,135	47,416	459,097
March 31, 2014	365,330,297	182,665	89,250,738	35,700	820,058	164,012	404,345	48,521	430,898
June 30, 2014	395,920,576	197,960	137,906,065	55,162	762,829	152,566	444,849	53,382	459,070
Total.....	1,514,309,337	757,155	462,266,633	184,907	3,218,231	643,646	1,594,387	191,326	1,777,034

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**

State	State corporate income tax rates and brackets for 2012 income year -as of January 1, 2012- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2013 [1,000s]	State Tax Collections Fiscal Year 2013+											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]**	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Alabama	6.5% [3-factor with sales double wtd.]	rate applicable to banks; gross sales option may apply; federal tax deductibility	4,834	382,202	4.12%	79.07	42	3,202,520	34.56%	662.50	2,331,676	25.16%	482.35	9,266,469	1,916.94
Alaska	1%>\$0; 2%>\$9,999; 3%>\$19,999; 4%>\$29,999; 5%>\$39,999; 6%>\$49,999; 7%>\$59,999; 8%>\$69,999; 9%>\$79,999; 9.4%>\$89,999 [3-factor]	rates applicable to banks	737	630,941	12.29%	855.79	1	-	-	-	-	-	-	5,132,811	6,962.02
Arizona	6.968% [3-factor with sales double wtd./ 80-10-10 (sales-property-payroll)]	rate applicable to banks; minimum tax: \$50	6,635	662,026	4.91%	99.78	36	3,397,707	25.22%	512.09	6,472,777	48.05%	975.55	13,471,690	2,030.40
Arkansas	1%>\$0; 2%>\$3K; 3%>\$6K; 5%>\$11K; 6%>\$25K; 6.5%>\$100K [3-factor with sales double wtd.]	rates applicable to banks	2,959	402,874	4.69%	136.16	24	2,649,577	30.86%	895.50	2,837,788	33.05%	959.11	8,586,407	2,902.02
California	8.84% [Sales/3-factor with sales double wtd.]	10.84% rate applicable to banks; minimum tax: \$800	38,431	7,462,000	5.60%	194.16	10	66,809,000	50.16%	1,738.40	33,915,885	25.47%	882.50	133,184,246	3,465.51
Colorado	4.63% [Sales]	rate applicable to banks; gross sales option may apply	5,272	652,180	5.79%	123.70	31	5,528,485	49.12%	1,048.63	2,416,731	21.47%	458.40	11,255,253	2,134.88
Connecticut	7.5% or 3.1 mills/\$1 of capital holding (maximum tax of \$1M) 20% surcharge for TY 2012 [Sales/3-factor with sales double wtd.]	rate applicable to banks minimum tax: \$250	3,599	568,632	3.56%	157.98	17	7,811,949	48.84%	2,170.38	3,838,385	24.00%	1,066.41	15,993,624	4,443.49
Delaware	8.7% [3-factor]	banks: marginal rate decreases from 8.7% to 1.7% (brackets ranging from \$20M to \$650M in taxable income); building and loan associations taxed at 8.7%; minimum tax: \$5,000	925	309,644	9.25%	334.66	4	1,130,501	33.78%	1,221.85	-	-	-	3,346,316	3,616.70
Florida	5.5% [\$25K exemption] [3-factor with sales double wtd.]	rate applicable to banks	19,600	2,071,710	5.99%	105.70	35	-	-	-	20,785,507	60.09%	1,060.47	34,588,478	1,764.69
Georgia	6% [Sales]	rate applicable to banks	9,995	797,255	4.44%	79.77	41	8,772,227	48.85%	877.68	5,277,211	29.39%	528.00	17,958,399	1,796.78
Hawaii	4.4%>\$0; 5.4%>\$25K; 6.4%>\$100K [3-factor]	7.92% franchise tax rate applicable to banks; gross sales option may apply; capital gains taxed at 4%	1,409	123,661	2.03%	87.77	39	1,735,718	28.49%	1,231.89	2,944,487	48.33%	2,089.79	6,092,893	4,324.31
Idaho	7.4% [3-factor with sales double wtd.]	rate applicable to banks; minimum tax: \$20; add'l \$10 Permanent Building Fund Tax as applicable; gross sales option may apply	1,613	200,340	5.60%	124.22	30	1,292,562	36.11%	801.42	1,324,182	37.00%	821.02	3,579,023	2,219.08

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2012 income year -as of January 1, 2012- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2013 [1,000s]	State Tax Collections Fiscal Year 2013+											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]**	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Illinois	7%, plus 2.5% personal property replacement tax [Sales]	rates applicable to banks	12,891	4,462,627	11.53%	346.19	3	16,538,662	42.72%	1,283.01	8,159,003	21.07%	632.94	38,715,320	3,003.39
Indiana	8.5% [8% after 6/30/12] [Sales]	rate applicable to banks	6,571	781,585	4.63%	118.95	32	4,972,810	29.46%	756.81	6,805,069	40.31%	1,035.67	16,881,138	2,569.15
Iowa	6%>\$0; 8%>\$25K; 10%>\$100K; 12%>\$250K [Sales]	5% franchise tax rate applicable to banks; 50% federal tax deductibility	3,092	428,554	5.12%	138.59	22	3,436,758	41.04%	1,111.38	2,520,072	30.09%	814.94	8,374,376	2,708.10
Kansas	4%, plus 3% surtax on taxable income>\$50K [3-factor/2-factor property, sales]	banks: 2.25%, plus 2.125% surtax (S&L/trust cos., 2.25% surtax) on net income>\$25K	2,896	384,553	5.05%	132.80	25	2,956,588	38.80%	1,020.99	2,897,033	38.02%	1,000.43	7,620,282	2,631.49
Kentucky	4%>\$0; 5%>\$50K; 6%>\$100K [3-factor with sales double wtd.]		4,400	646,875	5.95%	147.03	20	3,722,964	34.23%	846.21	3,021,794	27.79%	686.84	10,875,039	2,471.83
Louisiana	4%>\$0; 5%>\$25K; 6%>\$50K; 7%>\$100K; 8%>\$200K [3-factor]	rates applicable to banks federal tax deductibility	4,629	252,430	2.74%	54.53	44	2,739,983	29.71%	591.88	2,825,752	30.64%	610.41	9,223,829	1,992.50
Maine	3.5%>\$0; 7.93%>\$25K; 8.33%>\$75K; 8.93%>\$250K [Sales]	1% rate applicable to banks, plus 8¢/\$1K of Maine assets at end of taxable year; or 39¢/\$1K of Maine assets at end of taxable year	1,329	171,987	4.43%	129.44	28	1,531,504	39.43%	1,152.63	1,071,886	27.59%	806.72	3,884,450	2,923.49
Maryland	8.25% [Sales/3-factor with sales double wtd.]	rate applicable to banks	5,939	952,092	5.25%	160.32	16	7,693,324	42.46%	1,295.45	4,114,296	22.71%	692.79	18,118,191	3,050.85
Massachusetts	8% plus an additional tax of \$2.60/\$1K on taxable tangible property (or net worth allocable to state, for intangible property corporations); minimum tax: \$456 [3-factor with sales double wtd.]	9% rate applicable to banks	6,709	1,888,449	7.90%	281.49	6	12,876,192	53.87%	1,919.28	5,184,312	21.69%	772.75	23,901,047	3,562.60
Michigan	6% [or MBT: 4.95% on business income plus 0.8% on modified gross receipts of \$350K or more plus 21.99% surcharge, capped at \$6M per annum] [Sales]		9,898	900,667	3.59%	90.99	38	8,239,086	32.85%	832.38	8,423,003	33.58%	850.96	25,082,654	2,534.06
Minnesota	9.8% [3-factor: 93-3.5-3.5 (sales-property-payroll)]	rate applicable to banks	5,422	1,223,309	5.60%	225.62	9	8,950,755	40.96%	1,650.80	5,009,508	22.92%	923.91	21,852,025	4,030.21
Mississippi	3%>\$0; 4%>\$5K; 5%>\$10K [Sales/Other (based on specific business type)]	rates applicable to banks	2,992	415,980	5.62%	139.02	21	1,755,424	23.71%	586.67	3,191,683	43.11%	1,066.67	7,402,725	2,474.00
Missouri	6.25% [3-factor/Sales]	7% rate applicable to banks; 50% federal tax deductibility	6,045	377,258	3.39%	62.41	43	5,380,651	48.30%	890.11	3,154,531	28.32%	521.85	11,139,394	1,842.77
Montana	6.75% 7% for water's edge combined filing groups [3-factor]	rate applicable to banks; gross sales option may apply; minimum tax: \$50	1,015	170,999	6.47%	168.49	14	1,045,500	39.53%	1,030.19	-	-	-	2,644,610	2,605.88

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2012 income year -as of January 1, 2012- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2013 [1,000s]	State Tax Collections Fiscal Year 2013+											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]**	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Nebraska	5.58%>\$0; 7.81%>\$100K [Sales]		1,869	275,563	5.84%	147.44	19	2,101,694	44.54%	1,124.52	1,669,380	35.38%	893.21	4,718,944	2,524.89
New Hampshire	8.5% Business Profits Tax plus a 0.75% Business Enterprise Tax for certain income levels may apply [3-factor with sales double wtd.]	rate applicable to banks	1,323	553,197	23.54%	418.26	2	99,027	4.21%	74.87	-	-	-	2,349,692	1,776.55
New Jersey	6.5%>\$0; 7.5%>\$50K; 9%>\$100K [corporation business franchise rates] or alternative minimum assessment; or fixed dollar minimum tax (ranging from \$500 to \$2,000) based on gross receipts [3-factor: 70-15-15 (sales-property-payroll)]	rate applicable to banks; minimum tax: \$500	8,912	2,282,055	7.85%	256.08	7	12,108,615	41.64%	1,358.76	8,454,788	29.08%	948.75	29,076,881	3,262.85
New Mexico	4.8%>\$0; 6.4%>\$500K; 7.6%>\$1 million [3-factor]	rates applicable to banks; gross sales option may apply	2,087	266,466	4.95%	127.69	29	1,222,245	22.69%	585.68	2,004,258	37.20%	960.40	5,387,187	2,581.44
New York	7.1% of ENI base (general business rate); AMT of 1.5% (3% banks), or capital stocks tax may apply; certain manufacturers pay 6.5%; fixed dollar minimum tax between \$25 and \$5K, depending on New York receipts (\$250 minimum tax for banks); small business taxpayers pay rates of 6.5%, 7.1%, and 4.35% on 3 brackets of ENI up to \$390K. [Sales]		19,696	4,920,605	6.68%	249.83	8	40,230,379	54.61%	2,042.60	12,117,579	16.45%	615.24	73,667,171	3,740.27
North Carolina	6.9% [3-factor with sales double wtd.]	rate applicable to banks	9,849	1,285,907	5.41%	130.56	27	11,068,166	46.57%	1,123.80	5,592,560	23.53%	567.84	23,767,449	2,413.20
North Dakota	1.68%>\$0; 4.23%>\$25K; 5.15%>\$50K; 3.5% additional tax for water's edge combined filing groups [3-factor]	6.5% rate applicable to banks minimum tax (banks): \$50; federal tax deductibility	724	225,719	4.26%	311.83	5	641,766	12.11%	886.59	1,268,695	23.94%	1,752.69	5,298,770	7,320.19
Ohio	CAT: \$150 for gross receipts >\$150K up to \$1 million, plus 0.26% of gross receipts>\$1 million. [3-factor with sales triple wtd.]	1.3% franchise tax rate applicable to banks	11,572	262,226	0.95%	22.66	46	9,869,545	35.87%	852.88	8,626,426	31.35%	745.46	27,516,947	2,377.89
Oklahoma	6% [3-factor/3-factor with sales double wtd.]	rate applicable to banks	3,853	585,146	6.58%	151.86	18	2,916,615	32.80%	756.95	2,518,598	28.32%	653.65	8,892,503	2,307.87
Oregon	6.6%>\$0; 7.6%>\$250K or fixed dollar minimum tax (ranging from \$150 to \$100K) based on Oregon sales [Sales]	rate applicable to banks; gross sales option may apply	3,928	459,744	5.02%	117.04	33	6,260,161	68.34%	1,593.70	-	-	-	9,160,887	2,332.16
Pennsylvania	9.99% [3-factor: 90-5-5 (sales-property-payroll)]		12,781	2,208,163	6.50%	172.77	12	10,777,334	31.73%	843.21	9,243,355	27.21%	723.19	33,965,626	2,657.45

TABLE 20.-Continued

State	State corporate income tax rates and brackets for 2012 income year -as of January 1, 2012- [standard apportionment formula]	Special rates or notes	Pop-ulation 7/1/2013 [1,000s]	State Tax Collections Fiscal Year 2013+											
				Corporate income tax				Individual income tax			General sales tax*			Total tax collections [all sources]**	
				Amount [\$1,000s]	% of total state tax collec-tions	Per capita		Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	% of total state tax collec-tions	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
						Amount [\$]	Rank								
Rhode Island	9% business corporation or franchise tax of \$2.50/\$10K of authorized capital stock (valued at a minimum of \$100/share); minimum tax: \$500 [3-factor]	rate applicable to banks; special rates for utilities	1,053	144,310	4.91%	137.00	23	1,088,992	37.04%	1,033.83	881,458	29.98%	836.81	2,940,433	2,791.50
South Carolina	5% [Sales]	4.5% rate applicable to banks; 6% rate applicable to savings & loans	4,772	386,847	4.37%	81.07	40	3,479,143	39.34%	729.09	3,199,752	36.18%	670.54	8,843,108	1,853.15
South Dakota	[applies to banks only] no state income tax	6%-0.25% on net income; minimum tax: \$200 per location	846	37,172	2.42%	43.96	45	-	-	-	853,570	55.66%	1,009.53	1,533,573	1,813.78
Tennessee	6.5% [3-factor with sales double wtd.]	rate applicable to banks	6,497	1,256,173	10.71%	193.34	11	262,842	2.24%	40.45	5,992,162	51.09%	922.26	11,727,736	1,805.03
Utah	5% [3-factor/3-factor with sales double wtd.]	rate applicable to banks; minimum tax: \$100	2,903	330,684	5.22%	113.92	34	2,852,088	45.06%	982.53	1,884,170	29.77%	649.09	6,328,912	2,180.29
Vermont	6%>\$0; 7%>\$10K; 8.5%>\$25K [3-factor with sales double wtd.]	minimum tax: \$250 (\$75 for small farm corporations)	627	105,635	3.71%	168.52	13	663,027	23.26%	1,057.70	347,273	12.18%	553.99	2,850,183	4,546.80
Virginia	6% [3-factor with sales double wtd.]	rate applicable to banks; telecommunication companies may be subject to a minimum tax of 0.5% on gross receipts in lieu of the 6% rate	8,270	772,001	4.02%	93.35	37	10,900,860	56.81%	1,318.07	3,708,389	19.33%	448.40	19,186,853	2,319.96
West Virginia	7.75% [3-factor with sales double wtd.]	rate applicable to banks	1,854	242,429	4.50%	130.79	26	1,795,947	33.32%	968.90	1,255,377	23.29%	677.27	5,389,952	2,907.84
Wisconsin	7.9% [Sales]	rate applicable to banks; economic development surcharge ranging from \$25-\$9,800 may apply	5,743	955,752	5.78%	166.42	15	7,227,690	43.74%	1,258.53	4,410,130	26.69%	767.92	16,522,612	2,877.02
Total 46 states			278,994	44,876,624	5.85% ^a	160.85 ^a	-	309,736,583	40.37% ^a	1,110.19 ^a	212,550,491	27.70% ^a	761.85 ^a	767,296,108	2,750.22 ^a

Detail may not add to totals due to rounding.

This table compares the basic corporate income tax rate(s) and apportionment formulae generally applicable for the states that levy a tax on corporate income, but does not attempt to address alternative taxable income computational methods or exceptional provisions and circumstances specific to certain corporate entities. Additional business franchise taxes, alternative minimum taxes, alternative apportionment formulae, and surcharges may apply. Texas imposes a franchise tax (margin tax) imposed at 1.0% (0.5% for retail/wholesale entities) of gross revenues over \$1,000,000, on lesser of 70% of total revenues or 100% of gross receipts after deductions for either compensation or cost of goods sold. Nevada, Washington, and Wyoming do not levy state corporate income taxes.

Per capita tax collection amounts are computations based on July 1, 2013 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

+Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

*Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.

**Includes the following taxes as applicable: property, general sales and gross receipts, selective sales, licenses, individual and corporation income taxes, 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 \$15,576,152.59 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 the 46 states levying a corporation income tax.

Sources: U.S. Census Bureau, Population Division. Table NST-EST2014-01- Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Federation of Tax Administrators; Commerce Clearing House; Tax Policy Center; State tax statutes, forms, and instructions

TABLE 21. CORPORATION INCOME TAX COLLECTIONS
[§ 105 ARTICLE 4, PART 1.]

Fiscal year	Corporate Income Tax Gross Collections by Type			Refunds	Net collections before state aid/transfer deductions	Corporate Income Tax Net Collections Before & After Reimbursements, Transfers									Net collections to General Fund	Year-over-year % change			
	Type of payment		Total gross collections			State aid/reimbursements paid to local governments to replace revenue lost due to law changes			Intergovernmental and inter-fund transfers					Income tax gross collections		Income tax refunds	Net collections before transfers	Amount to General Fund	
	Estimated	Final				Exclusion of inventories	Homestead Exemption for elderly/disabled	Food stamp purchases	Public School Building Capital Fund	Critical School Facility Needs Fund	Other/collection cost of fines/forfeitures	Collection fees on overdue tax debts	OSBM Civil Penalty Forfeiture Fund						
	[\$]	[\$]																	[\$]
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%	-7.56%	
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%	
2005-06..	1,166,928,576	279,307,293	1,446,235,869	137,992,380	1,308,243,489	-	-	-	98,198,520	-	-	221,499	5,720,530	1,204,102,940	2.18%	-3.66%	2.84%	0.89%	
2006-07..	1,216,393,456	533,684,069	1,750,077,525	184,386,550	1,565,690,975	-	-	-	109,167,598	-	20,657	146,701	4,956,822	1,451,399,198	21.01%	33.62%	19.68%	20.54%	
2007-08..	1,198,794,920	283,677,374	1,482,472,294	275,844,781	1,206,627,514	-	-	-	87,201,879	-	30,693	215,449	7,510,641	1,111,668,852	-15.29%	49.60%	-22.93%	-23.41%	
2008-09..	1,001,342,157	175,586,702	1,176,928,859	275,365,185	901,563,674	-	-	-	56,236,424	-	40,493	118,458	9,623,786	835,544,512	-20.61%	-0.17%	-25.28%	-24.84%	
2009-10..	1,134,856,009	381,083,060	1,515,939,069	221,132,886	1,294,806,183	-	-	-	93,834,701	-	14,264	493,596	2,598,199	1,197,865,423	28.80%	-19.69%	43.62%	43.36%	
2010-11..	1,110,751,387	186,545,202	1,297,296,589	204,994,094	1,092,302,495	-	-	-	75,181,766	-	40,568	224,332	3,309,395	1,013,546,433	-14.42%	-7.30%	-15.64%	-15.39%	
2011-12..	1,196,124,315	164,719,867	1,360,844,182	140,585,423	1,220,258,759	-	-	-	83,894,927	-	56,883	186,337	3,249,448	1,132,871,164	4.90%	-31.42%	11.71%	11.77%	
2012-13..	1,368,985,314	197,268,726	1,566,254,040	280,140,029	1,286,114,011	-	-	-	89,196,686	-	(9,639)	207,342	4,989,117	1,191,730,504	15.09%	99.27%	5.40%	5.20%	
2013-14..	1,450,164,189	103,418,956	1,553,583,145	136,093,499	1,360,934,496	-	-	-	136,093,499	-	51,356	306,857	3,720,078	1,356,856,207	-0.81%	-31.23%	5.82%	13.86%	

The Tax Simplification and Reduction Act of 2013 reduces the corporate income tax rate from 6.9% to 6% for tax year 2014, either eliminates or allows to sunset all tax credits applicable to the corporate income tax, and extends the current sunset on the tax credit for expenses related to research and development from tax year 2014 to tax year 2016; these changes potentially affected estimated tax payments remitted during the latter portion of fiscal year 2014.

SL 2013-316, s. 2.4(a)(b) eliminates the statutory authorization that provided for the quarterly transfer of corporation income tax collections to support the Public School Building Capital Fund.

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 taxpayer operations.

Rates: Effective year of tax:

- 7% Tax years 1987 - 1990
- 7.75% Tax years 1991 - 1996

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

- Tax year 1991 surtax: 4%
- Tax year 1992 surtax: 3%
- Tax year 1993 surtax: 2%
- Tax year 1994 surtax: 1%

7.5% Tax year 1997

7.25% Tax year 1998

7% Tax year 1999

6.9% Tax years 2000 - 2013

Plus an additional surtax (% of tax liability) for tax years 2009, 2010: 3%

6% Tax year 2014

William S. Lee Fees [§ 105-129.6 ARTICLE 3A] and *Fees and reports [§ 105-129.85(a)ARTICLE 3J] allocations:

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

Fiscal year	DOR	DOC	Fiscal year	DOR	DOC	*Gen Fund
2002-03	\$40,875	\$13,625	2008-09	\$100,500	\$33,500	\$96,500
2003-04	\$191,250	\$63,750	2009-10	\$36,750	\$12,250	\$155,000
2004-05	\$171,375	\$57,125	2010-11	\$9,375	\$3,125	\$148,000
2005-06	\$197,625	\$65,875	2011-12	\$8,625	\$2,875	\$146,500
2006-07	\$194,250	\$64,750	2012-13	\$1,500	\$500	\$236,500
2007-08	\$131,625	\$43,875	2013-14	\$38,263	\$12,754	\$259,000

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

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.

2006-07 Settlement Initiative- Collections include \$101,488,902 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

2009-10 Corporate Resolution Initiative-A corporate resolution initiative launched during 2009 focused on corporate taxpayers with significant outstanding tax bills. Corporate income tax collections include \$381,812,968 generated by the program.

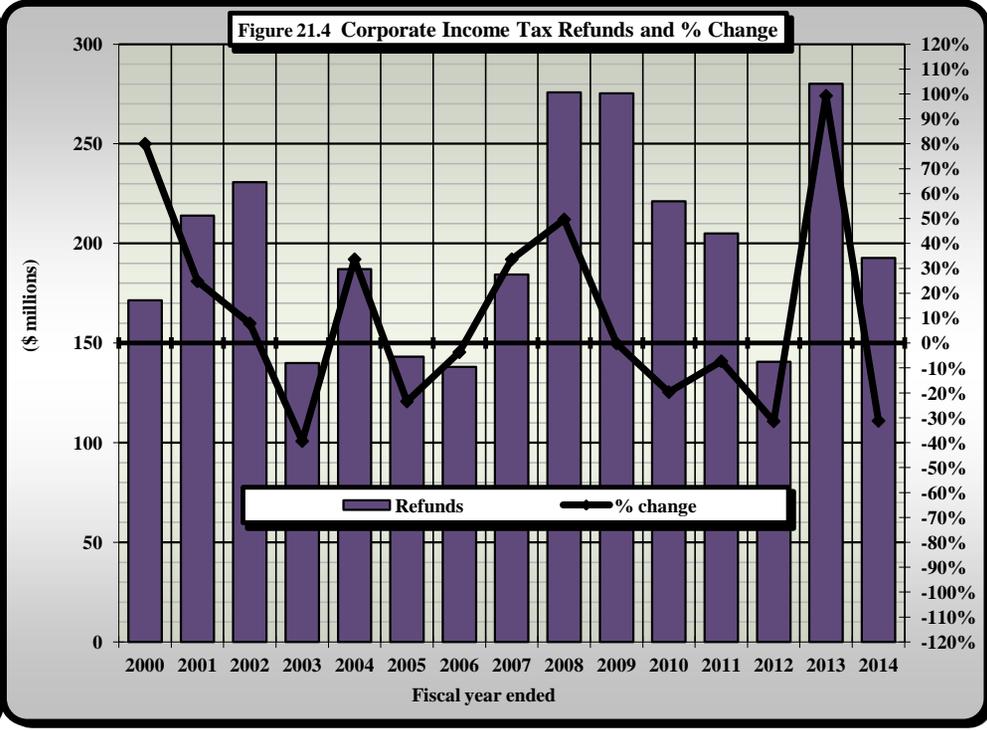
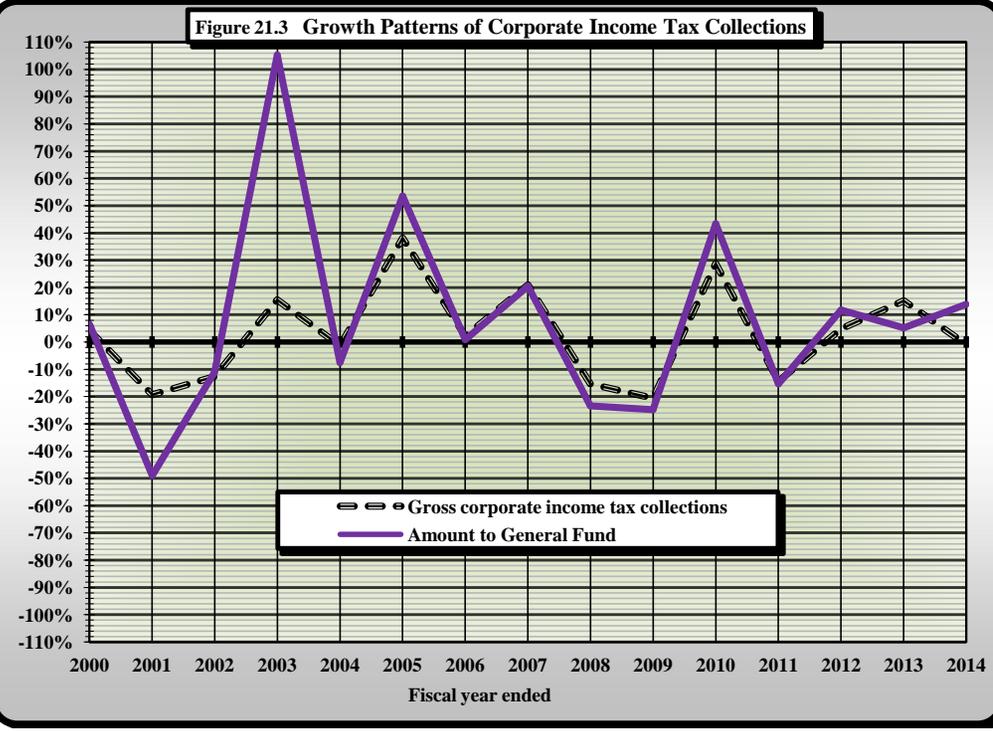
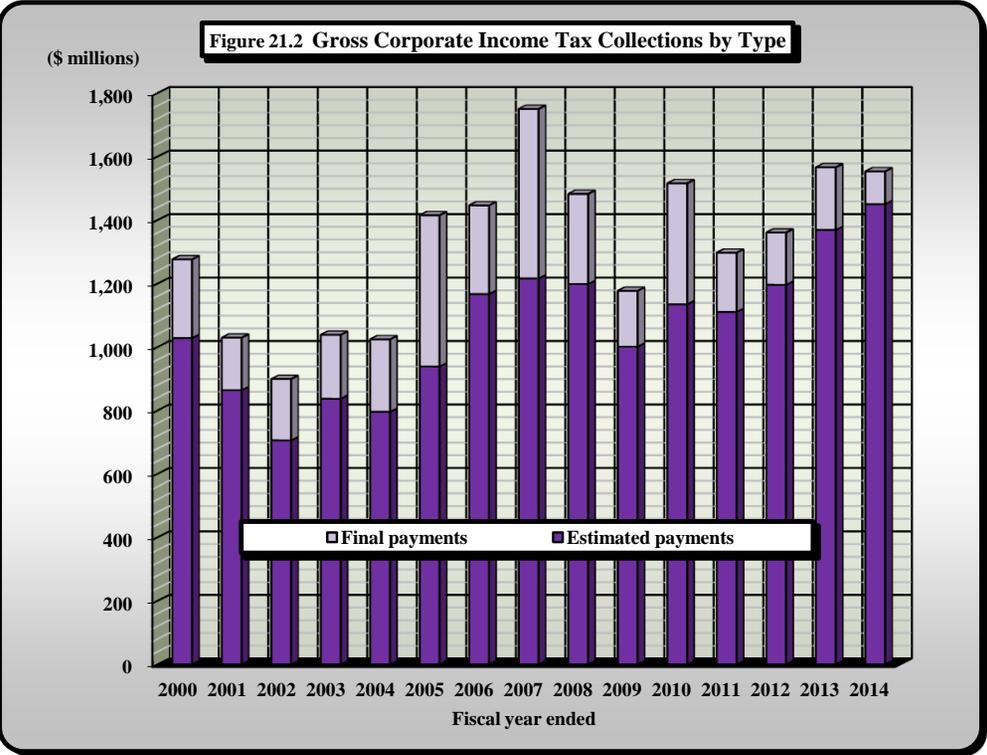
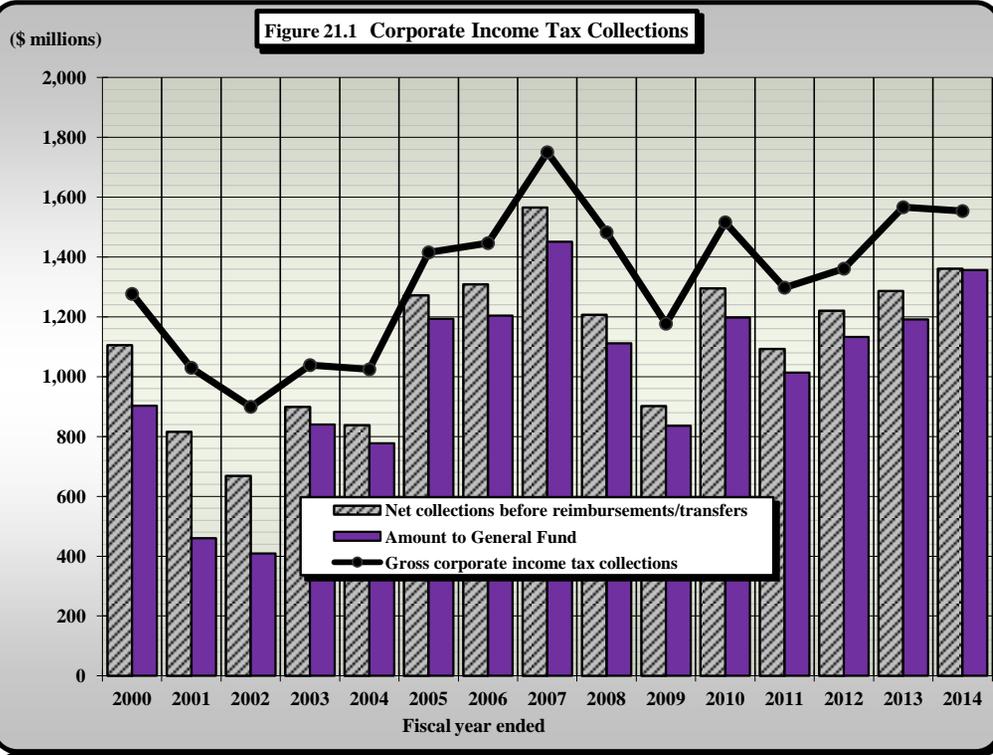


TABLE 22. INDIVIDUAL INCOME TAX RATES and NET COLLECTIONS and PERSONAL INCOME FOR THOSE STATES LEVYING A TAX ON PERSONAL INCOME

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population as of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Alabama	yes	Current, NA	GI	2%>\$0; 4%>\$500; 5%>\$3K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$1K-\$6K	\$2,000-	\$4,000-	\$1,500	\$3,000	\$1,000-	4,834	3,202,520	662.50	37	173,149,657	35,942	1.85%	35
Arizona	no	1/1/12	Fed AGI	2.59%>\$0; 2.88%>\$10K; 3.36%>\$25K; 4.24%>\$50K; 4.54%>\$150K [applicable for S, MFS] MFJ, HH: same rates apply to income bracket ranges \$20K-\$300K [community property state]	\$4,833	\$9,665	\$2,100	\$4,200	\$2,300	6,635	3,397,707	512.09	41	239,929,270	36,624	1.42%	41
Arkansas	no	1/1/11, [limited]	GI	1%>\$0; 2.5%>\$4,099; 3.5%>\$8,199; 4.5%>\$12,199; 6%>\$20,399; 7%>\$33,999 [applicable for S, HH, MFJ, MFS]	\$2,000	\$4,000	\$23 [tc]	\$46 [tc]	\$23 [tc]	2,959	2,649,577	895.50	25	107,443,010	36,423	2.47%	20
California	no	1/1/09, [modified]	Fed AGI	1%>\$0; 2%>\$7,455; 4%>\$17,676; 6%>\$27,897; 8%>\$38,726; 9.3%>\$48,942; 10.3%>\$250K; 11.3%>\$300K; 12.3%>\$500K additional 1% tax>\$1M taxable income for mental health [applicable for S, MFS] MFJ: same rates apply to income bracket ranges \$14,910-\$1M; add'l 1% tax>\$1M HH: same rates apply to income bracket ranges \$14,920-\$680K; add'l 1% tax>\$1M [community property state]	\$3,841	\$7,682	\$104 [tc]	\$208 [tc]	\$321 [tc]	38,431	66,809,000	1,738.40	4	1,805,193,769	47,505	3.70%	3
Colorado	no	Current	Fed TI	4.63% of federal taxable income	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	5,272	5,528,485	1,048.63	19	240,349,703	46,315	2.30%	27
Connecticut	no	Current	Fed AGI	3%>\$0; 5%>\$10K; 5.5%>\$50K; 6%>\$100K; 6.5%>\$200K; 6.7%>\$250K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$16K-\$400K MFJ: same rates apply to income ranges \$20K-\$500K	-	-	\$14,500	\$24,000	-	3,599	7,811,949	2,170.38	1	216,308,449	60,223	3.61%	4
Delaware	no	Current, [modified]	Fed AGI	2.2%>\$2K; 3.9%>\$5K; 4.8%>\$10K; 5.2%>\$20K; 5.55%>\$25K; 6.75%>\$60K [applicable for S, HH, MFJ, MFS]	\$3,250	\$6,500	\$110 [tc]	\$220 [tc]	\$110 [tc]	925	1,130,501	1,221.85	13	40,378,899	44,031	2.80%	11
Georgia	no	1/3/13	Fed AGI	1%>\$0; 2%>\$750; 3%>\$2,250; 4%>\$3,750; 5%>\$5,250; 6%>\$7K [applicable for S] MFS: same rates apply to income bracket ranges \$500-\$5K MFJ, HH: same rates apply to income bracket ranges \$1K-\$10K	\$2,300	\$3,000	\$2,700	\$5,400	\$3,000	9,995	8,772,227	877.68	28	369,149,416	37,229	2.38%	23

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population as of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Hawaii	no	12/31/11 [exceptions]	Fed AGI	1.4%>\$0; 3.2%>\$2,400; 5.5%>\$4,800; 6.4%>\$9,600; 6.8%>\$14,400; 7.2%>\$19,200; 7.6%>\$24K; 7.9%>\$36K; 8.25%>\$48K; 9%>\$150K; 10%>\$175K; 11%>\$200K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$3,600-\$300K MFJ: same rates apply to income bracket ranges \$4,800-\$400K	\$2,000	\$4,000	\$1,040	\$2,080	\$1,040	1,409	1,735,718	1,231.89	12	61,967,663	44,578	2.80%	10
Idaho	no	1/1/12	Fed AGI	1.6%>\$0; 3.6%>\$1,379; 4.1%>\$2,759; 5.1%>\$4,139; 6.1%>\$5,519; 7.1%>\$6,899; 7.4%>\$10,349 [applicable for S, MFS] HH, MFJ: same rates apply to income bracket ranges \$2,759-\$20,699 [community property state]	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	1,613	1,292,562	801.42	33	56,071,934	35,142	2.31%	26
Illinois	no	Current	Fed AGI	5% of FAGI with modification	-	-	\$2,050	\$4,100	\$2,050	12,891	16,538,662	1,283.01	10	592,056,538	46,009	2.79%	12
Indiana	no	1/1/11	Fed AGI	3.4% of FAGI with modification *\$1,500 for each child dependent	-	-	\$1,000	\$2,000	\$1,000*	6,571	4,972,810	756.81	35	249,326,268	38,136	1.99%	33
Iowa	yes	1/1/12	Fed AGI	0.36%>\$0; 0.72%>\$1,469; 2.43%>\$2,938; 4.5%>\$5,876; 6.12%>\$13,221; 6.48%>\$22,035; 6.8%>\$29,380; 7.92%>\$44,070; 8.98%>\$66,105 [applicable for S, HH, MFJ, MFS]	\$1,860	\$4,590	\$40 [tc]	\$80 [tc]	\$40 [tc]	3,092	3,436,758	1,111.38	17	135,345,650	44,014	2.54%	17
Kansas	no	Current	Fed AGI	3.5%>\$0; 6.25%>\$15K; 6.45%>\$30K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$30K-\$60K	\$3,000	\$6,000	\$2,250	\$4,500	\$2,250	2,896	2,956,588	1,020.99	22	125,167,639	43,380	2.36%	25
Kentucky	no	12/31/06 [exceptions]	Fed AGI	2%>\$0; 3%>\$3K; 4%>\$4K; 5%>\$5K; 5.8%>\$8K; 6%>\$75K [applicable for S, HH, MFJ, MFS] FSTC based on MGI/family size available for qualifying taxpayers	\$2,290	\$4,580	\$20 [tc]	\$40 [tc]	\$20 [tc]	4,400	3,722,964	846.21	30	157,043,042	35,857	2.37%	24
Louisiana	yes	Current	Fed AGI	2%>\$0; 4%>\$12,500; 6%>\$50K [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges \$25K-\$100K [community property state]	-	-	\$4,500	\$9,000	\$1,000	4,629	2,739,983	591.88	38	186,923,116	40,617	1.47%	40
Maine	no	12/31/11	Fed AGI	2%>\$0; 4.5%>\$5,099; 7%>\$10,149; 8.5%>\$ 20,349 [applicable for S, MFS] HH: same rates apply to income bracket ranges \$7,649-\$30,499 MFJ: same rates apply to income bracket ranges \$10,199-\$40,699	\$5,950	\$11,900	\$2,850	\$5,700	\$2,850	1,329	1,531,504	1,152.63	14	52,957,962	39,863	2.89%	9
Maryland	no	Current	Fed AGI	2%>\$0; 3%>\$1K; 4%>\$2K; 4.75%>\$3K; 5%>\$100K; 5.25%>\$125K; 5.5%>\$150K; 5.75%>\$250K [applicable for S, MFS] Similar rate/bracket structures apply to MFJ/HH except: 5%>\$150K; 5.25%>\$175K; 5.5%>\$225K; 5.75%>\$300K	\$1,500- \$2,000	\$3,000- \$4,000	\$3,200	\$6,400	\$3,200	5,939	7,693,324	1,295.45	9	315,775,620	53,659	2.44%	21

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Massachusetts	no	1/1/05	Fed GI	5.25% or 12% (short-term capital gains)	-	-	\$4,400	\$8,800	\$1,000	6,709	12,876,192	1,919.28	3	376,874,198	56,713	3.42%	6
Michigan	no	Current [optional 1/1/1996]	Fed AGI	4.35% of FAGI with modification [4.25% effective 10/1/12]	-	-	\$3,700	\$7,400	\$3,700*	9,898	8,239,086	832.38	32	381,314,253	38,585	2.16%	30
					*plus \$600 for each child 18 or under [Personal exemption increased to \$3,950 eff 10/1/12]												
Minnesota	no	4/14/11	Fed TI	5.35%>\$0; 7.05%>\$23,670; 7.85%>\$77,730 [applicable for S] HH: same rates apply to income bracket ranges \$29,130-\$117,060 MFJ: same rates apply to income bracket ranges \$34,590-\$137,430 MFS: same rates apply to income bracket ranges \$17,300-\$68,720	\$5,950	\$9,900	\$3,800	\$7,600	\$3,800	5,422	8,950,755	1,650.80	5	254,870,154	47,377	3.51%	5
					[personal exemption/deduction amounts as allowed by IRC]												
Mississippi	no	Current NA	GI	3%>\$0; 4%>\$5K; 5%>\$10K [applicable for S, HH, MFJ, MFS]	\$2,300	\$4,600	\$6,000	\$12,000	\$1,500	2,992	1,755,424	586.67	39	99,885,857	33,446	1.76%	37
Missouri	yes+	Current	Fed AGI	1.5%>\$0; 2%>\$1K; 2.5%>\$2K; 3%>\$3K; 3.5%>\$4K; 4%>\$5K; 4.5%>\$6K; 5%>\$7K; 5.5%>\$8K; 6%>\$9K [applicable for S, HH, MFJ, MFS]	\$5,950	\$11,900	\$2,100	\$4,200	\$1,200	6,045	5,380,651	890.11	26	240,578,337	39,933	2.24%	29
					[standard deduction amounts as allowed by IRC]												
Montana	yes+	Current	Fed AGI	1%>\$0; 2%>\$2,700; 3%>\$4,800; 4%>\$7,300; 5%>\$9,900; 6%>\$12,700; 6.9%>\$16,400 [applicable for S, HH, MFJ, MFS]	\$1,860- \$4,200*	\$3,720- \$8,400*	\$2,240	\$4,480	\$2,240	1,015	1,045,500	1,030.19	21	39,357,161	39,142	2.66%	16
					*[20% of state AGI with minimum/maximum amounts as shown]												
Nebraska	no	Current	Fed AGI	2.56%>\$0; 3.57%>\$2,400; 5.12%>\$17,500; 6.84%>\$27K [applicable for S, MFS] HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K	\$5,950	\$11,900	\$123 [tc]	\$246 [tc]	\$123 [tc]	1,869	2,101,694	1,124.52	15	85,187,389	45,914	2.47%	19
					[applicable for S, MFS]												
New Hampshire	no	12/31/00	GI	5% applies to interest/dividend income	-	-	\$2,400	\$4,800	-	1,323	99,027	74.87	42	66,155,442	50,056	0.15%	42
New Jersey	no	-	GI	1.4%>\$0; 1.75%>\$20K; 3.5%>\$35K; 5.525%>\$40K; 6.37%>\$75K; 8.97%>\$500K [applicable for S, MFS/CUFS] HH: same rates apply to income bracket ranges \$4,500-\$40K MFJ: same rates apply to income bracket ranges \$4,800-\$54K	-	-	\$1,000	\$2,000	\$1,500	8,912	12,108,615	1,358.76	7	487,127,416	54,932	2.49%	18
					[applicable for HH, MFJ/CUFJ]												
New Mexico	no	Current	Fed AGI	1.7%>\$0; 3.2%>\$5,500; 4.7%>\$11K; 4.9%>\$16K; [applicable for S] MFJ, HH: same rates apply to income bracket ranges \$8K-\$24K MFS: same rates apply to income bracket ranges \$4K-\$12K [community property state]	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	2,087	1,222,245	585.68	40	74,601,613	35,805	1.64%	38
					[personal exemption/deduction amounts as allowed by IRC]												

TABLE 22. -Continued

State	Federal tax deductibility	Calculation starting point		Marginal rates and tax brackets by filing status for 2012 income year [as of January 1, 2012] [Refer to footnotes as applicable]	Standard deduction/personal exemption amounts in effect for 2012 income year [as of January 1, 2012]					Population as of 7/1/2013 [1,000s]	Individual income tax collections fiscal year 2013*			Personal income calendar year 2012		Individual income tax collections as a % of personal income	
		Relation to Federal IRC	Basis		Standard deduction		Personal exemption				Amount [\$1,000s]	Per capita		Amount [\$1,000s]	Per capita [\$]	[%]	Rank
					Single	Joint	Single	Married	Dependent			Amount [\$]	Rank				
Tennessee	no	-	Certain dividends, interest income	6% applies to interest/dividend income.	-	-	\$1,250	\$2,500	-	6,497	262,842	40.45	43	251,752,374	39,002	0.10%	43
Utah	no	Current	Fed AGI	5% *Tax credit of 6% incorporates the modified sum of a taxpayer's federal personal exemption (3/4 of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level.	\$5,950*	\$11,900*	\$2,850*	\$5,700*	\$2,850*	2,903	2,852,088	982.53	23	102,464,241	35,891	2.78%	13
Vermont	no	1/1/11	Fed TI	3.55%>\$0; 6.8%>\$35,350; 7.8%>\$85,650; 8.8%>\$178,650; 8.95%>\$388,350 [applicable for S] HH: same rates apply to income bracket ranges \$47,350-\$388,350 MFJ/CUFJ: same rates apply to income bracket ranges \$59,050-\$388,350 MFS/CUFS: same rates apply to income bracket ranges \$29,525-\$194,175	\$5,950	\$11,900	\$3,800	\$7,600	\$3,800	627	663,027	1,057.70	18	27,818,999	44,443	2.38%	22
Virginia	no	1/2/13	Fed AGI	2%>\$0; 3%>\$3K; 5%>\$5K; 5.75%>\$17K [applicable for S, HH, MFJ, MFS]	\$3,000	\$6,000	\$930	\$1,860	\$930	8,270	10,900,860	1,318.07	8	398,811,659	48,715	2.73%	15
West Virginia	no	12/31/11	Fed AGI	3%>\$0; 4%>\$10K; 4.5%>\$25K; 6%>\$40K; 6.5%>\$60K [applicable for S, HH, MFJ] MFS: same rates apply to income bracket ranges \$5K-\$30K	-	-	\$2,000	\$4,000	\$2,000	1,854	1,795,947	968.90	24	65,244,567	35,140	2.75%	14
Wisconsin	no	12/31/10	Fed AGI	4.6%>\$0; 6.15%>\$10,570; 6.50%>\$21,130; 6.75%>\$158,500; 7.75%>\$232,660 [applicable for S, HH] MFJ: same rates apply to income bracket ranges \$14,090-\$310,210 MFS: same rates apply to income bracket ranges \$7,040-\$155,110 [community property state]	\$9,760	\$17,580	\$700	\$1,400	\$700	5,743	7,227,690	1,258.53	11	243,147,894	42,475	2.97%	7
Total 43 states									257,811	309,736,583	1,201.41 ^a	-	11,367,121,426	44,391 ^a	2.72% ^a	-	

Detail may not add to totals due to rounding.

This table compares the basic tax rate schedules and the generally allowable standard deduction and personal exemption amounts among the states that levy a tax on personal income, but does not attempt to address exceptional provisions and circumstances specific to certain taxpayer groups. Additional taxes such as personal property replacement, alternative minimum, or single business may apply.

Per capita tax collection amounts are computations based on July 1, 2013 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2012 population estimates of the Bureau of the Census.

*Data reflect state government fiscal years that end on June 30, except for three states with alternative fiscal year ending dates: Alabama and Michigan (September 30), and New York (March 31).

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

⁺Missouri, Montana, and Oregon allow federal tax deductibility with limited deductions.

tc = tax credit

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

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2014-01* -Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Bureau of Economic Analysis. *Table SAI-3*, Regional Economic Information System, September 30, 2014 release.

Tax Foundation; Commerce Clearing House; Federation of Tax Administrators; The Tax Institute; Tax Policy Center; Tax Forms

TABLE 22A. FEDERAL ITEMIZATION/STANDARD DEDUCTION RATE by STATE, TAX YEAR 2012
[U.S. Individual Income Tax Return Form -1040]

State	Federal Returns Deduction claimed:		State	Federal Returns Deduction claimed:	
	Itemized %	Standard %		Itemized %	Standard %
Alabama	28.36%	71.64%	Missouri	28.72%	71.28%
Arizona	30.88%	69.12%	Montana	29.87%	70.13%
Arkansas	24.22%	75.78%	Nebraska	29.61%	70.39%
California	35.05%	64.95%	New Hampshire	33.86%	66.14%
Colorado	35.44%	64.56%	New Jersey	42.40%	57.60%
Connecticut	42.76%	57.24%	New Mexico	24.58%	75.42%
Delaware	34.11%	65.89%	New York	35.55%	64.45%
Georgia	34.39%	65.61%	*North Carolina	32.96%	67.04%
Hawaii	30.60%	69.40%	North Dakota	19.92%	80.08%
Idaho	30.43%	69.57%	Ohio	29.30%	70.70%
Illinois	34.25%	65.75%	Oklahoma	25.60%	74.40%
Indiana	25.38%	74.62%	Oregon	37.77%	62.23%
Iowa	30.99%	69.01%	Pennsylvania	30.41%	69.59%
Kansas	29.83%	70.17%	Rhode Island	34.83%	65.17%
Kentucky	28.06%	71.94%	South Carolina	29.08%	70.92%
Louisiana	24.00%	76.00%	Tennessee	22.64%	77.36%
Maine	29.88%	70.12%	Utah	37.39%	62.61%
Maryland	46.80%	53.20%	Vermont	28.84%	71.16%
Massachusetts	38.40%	61.60%	Virginia	38.89%	61.11%
Michigan	28.97%	71.03%	West Virginia	18.29%	81.71%
Minnesota	37.71%	62.29%	Wisconsin	34.58%	65.42%
Mississippi	24.12%	75.88%	United States	31.58%	68.42%

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year 2012 for the 43 states levying a tax on personal income.

Provisions for claiming the itemized and standard deductions at the state level vary among the 43 states. For states that allow a basic standard deduction, some require the taxpayer to utilize the same deduction option for state income tax purposes as chosen for federal income tax purposes.

*North Carolina taxable income is determined by making certain statutory modifications to federal adjusted gross income, such as adjustments for, including, but not limited to, the following: personal exemption allowances, the North Carolina standard deduction or itemized deduction amounts, interest income received on notes and bonds from obligations of other states, interest income received from direct obligations of the United States or North Carolina, domestic production activities, State or local income tax refunds included in federal adjusted gross income, the taxable portion of social security and railroad retirement benefits, certain governmental and private retirement benefits, and adjustments when the State decouples from federal accelerated depreciation and section 179 expensing provisions.

The standard deduction is zero for a married individual filing separately for federal income tax purposes when the spouse claims itemized deductions. Claiming itemized deductions on the federal 1040 return is a prerequisite for claiming itemized deductions on the NC D-400 return.

*For NC state individual income tax D-400 returns filed for tax year 2012, 35.44% of total returns utilized itemized deductions and 64.56% claimed the standard deduction.

Source: IRS, Statistics of Income Division, Individual Master File System, December 2013
Tax Year 2012: Historical Table 2 (SOI Bulletin)

TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS
 [§ 105 ARTICLE 4, PART 2.]

Fiscal year	Total gross individual income tax collections [\$]	Refunds [\$]	Individual Income Tax Net Collections Before & After Reimbursements, Transfers							Year-over-year % change			
			Net collections before reimbursements/transfers [\$]	Reserves/transfers for administrative costs [\$]	Reimbursements to local governments [\$]	Inter-governmental inter-fund transfers+ [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collections to General Fund [\$]	Individual income tax gross collections	Individual income tax refunds	Net collections before transfers	Amount to General Fund
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%
2005-06...	11,061,259,057	1,580,905,583	9,480,353,474	142,322	-	34,200,111	13,075,045	32,768,025	9,400,167,970	11.13%	4.34%	12.35%	11.78%
2006-07...	12,244,865,726	1,641,132,291	10,603,733,434	334,549	-	33,492,179	14,782,775	47,157,401	10,507,966,531	10.70%	3.81%	11.85%	11.78%
2007-08...	12,865,534,486	1,855,384,169	11,010,150,317	394,377	-	31,198,398	16,223,018	60,035,333	10,902,299,190	5.07%	13.06%	3.83%	3.75%
2008-09...	11,687,026,714	2,111,640,441	9,575,386,273	382,330	-	33,888,173	15,033,735	55,909,151	9,470,172,885	-9.16%	13.81%	-13.03%	-13.14%
2009-10...	11,259,839,831	2,108,917,484	9,150,922,346	627,094	-	31,025,218	17,233,725	54,430,901	9,047,605,408	-3.66%	-0.13%	-4.43%	-4.46%
2010-11...	11,902,031,563	2,005,937,056	9,896,094,507	35,639,996	-	41,279,727	26,602,815	57,703,933	9,734,868,036	5.70%	-4.88%	8.14%	7.60%
2011-12...	12,382,572,263	1,973,453,774	10,409,118,489	15,710,176	-	32,891,107	25,322,043	63,058,781	10,272,136,381	4.04%	-1.62%	5.18%	5.52%
2012-13...	13,170,072,709	2,071,058,674	11,099,014,036	16,234,199	-	37,030,045	27,853,934	64,755,037	10,953,140,820	6.36%	4.95%	6.63%	6.63%
2013-14...	12,417,964,513	1,999,852,222	10,418,112,291	9,138,984	-	40,677,208	27,592,165	68,345,106	10,272,358,828	-5.71%	-3.44%	-6.13%	-6.22%

The Tax Simplification and Reduction Act of 2013 [SL 2013-316] substitutes a flat rate structure [5.8% for tax year 2014; 5.75% for tax years thereafter] in replacement of the multi-tiered bracket system (utilized marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level). Estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014 are affected resultant of the rate reduction coupled with additional changes to the tax structure. The simplified tax structure increases the standard deduction, eliminates the personal exemption, limits itemized deductions, and either eliminates or allows to sunset all tax credits applicable to the individual income tax except for the child tax credit (enhanced for certain taxpayers).

Individual income tax: Effective for tax years 1989 through 2011, the starting point in determining North Carolina taxable income is taxable income for federal income tax purposes (FTI), subject to certain additions, deductions, and transitional adjustments; beginning with tax year 2012, the starting point is federal adjusted gross income (FAGI) subject to certain statutory modifications.

Both the North Carolina standard deduction and personal exemption allowance amounts differ from those for federal purposes. For tax years 2012 and 2013, the personal exemption for North Carolina purposes is \$2,500 for a taxpayer whose FAGI does not exceed the amount shown for the corresponding filing status in the chart below; a taxpayer whose FAGI exceeds the threshold amount is allowed a reduced personal exemption amount of \$2,000.

**Tax years 2009, 2010: Additional temporary surtax (2% or 3% of tax liability) according to taxable income*

+additional standard deduction for aged 65 or over or blind

Filing Status	Taxable income		Applicable tax rate by tax year					Personal Exemption Threshold by Filing Status	Standard Deduction Amounts		
	Over:	Up To:	2008-2013	2007	2001-2006	1991-2000	1989-1990		2004-2013	2003	1989-2002
Married filing jointly/ Qualifying widow(er): <i>*Surtax:</i>	\$0	\$21,250	6%	6%	6%	6%	6%	Married filing jointly/ Qualifying widow(er): <u>Federal AGI</u> \$100,000	\$6,000 + \$600	\$5,500 + \$600	\$5,000 + \$600
	\$21,250	\$100,000	7%	7%	7%	7%	7%				
	\$100,000	\$200,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$200,000	\$250,000	7.75%	8%	8.25%	7.75%	7%				
	\$250,000		7.75%	8%	8.25%	7.75%	7%				
Head of household: <i>*Surtax:</i>	\$0	\$17,000	6%	6%	6%	6%	6%	Head of household: <u>Federal AGI</u> \$80,000	\$4,400 +\$750	\$4,400 +\$750	\$4,400 +\$750
	\$17,000	\$80,000	7%	7%	7%	7%	7%				
	\$80,000	\$160,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$160,000	\$200,000	7.75%	8%	8.25%	7.75%	7%				
	\$200,000		7.75%	8%	8.25%	7.75%	7%				
Single: <i>*Surtax:</i>	\$0	\$12,750	6%	6%	6%	6%	6%	Single: <u>Federal AGI</u> \$60,000	\$3,000 +\$750	\$3,000 +\$750	\$3,000 +\$750
	\$12,750	\$60,000	7%	7%	7%	7%	7%				
	\$60,000	\$120,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$120,000	\$150,000	7.75%	8%	8.25%	7.75%	7%				
	\$150,000		7.75%	8%	8.25%	7.75%	7%				
Married filing separately: <i>*Surtax:</i>	\$0	\$10,625	6%	6%	6%	6%	6%	Married filing separately: <u>Federal AGI</u> \$50,000	\$3,000 +\$600	\$2,750 +\$600	\$2,500 +\$600
	\$10,625	\$50,000	7%	7%	7%	7%	7%				
	\$50,000	\$100,000	7.75%	7.75%	7.75%	7.75%	7%				
	\$100,000	\$125,000	7.75%	8%	8.25%	7.75%	7%				
	\$125,000		7.75%	8%	8.25%	7.75%	7%				

TABLE 23.- Continued

Tax credit for dependent children § 105-151.24:

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

<u>Filing Status</u>	<u>Federal AGI</u>
Married filing jointly/qualifying widow(er)	\$100,000 [For tax years 1995 through 2002, the tax credit amount for each dependent child was \$60; for tax year 2003, the amount
Head of household	\$80,000 increased to \$75; for tax years 2004 through 2013, the amount is \$100.]
Single	\$60,000
Married filing separately	\$50,000

Earned income tax credit (EITC) § 105-151.31:

Effective for tax years 2008 through 2013, a taxpayer who claims an EITC under section 32 of the IRC is eligible to claim a State EITC equal to a percentage of the amount qualified for on the federal return: 3.5% applies for tax year 2008, 5.0% applies for tax years 2009-2012, 4.5% applies for tax year 2013. If the credit exceeds the tax liability reduced by the sum of all credits allowable, the excess is refundable to the taxpayer. A part-year or nonresident taxpayer is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina.

The EITC is not allowable to an estate or trust.

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 to not 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.

Amounts shown include transfers during each fiscal year identified as follows:

<u>Fiscal year</u>	<u>N.C. Housing Finance Agency</u> [§ 105-129.42] [\$]	<u>N.C. Political Parties Financing Fund</u> [§ 105-159.1] [\$]	<u>N.C. Public Campaign Fund</u> [§ 105-159.2] [\$]	<u>Special Education Related Services</u> [§ 105-151.33(h)] [\$]
1999-00	-	309,298	-	-
2000-01	-	472,358	-	-
2001-02	-	441,622	-	-
2002-03	-	479,521	-	-
2003-04	-	508,301	448,749	-
2004-05	16,599,074	497,240	1,030,912	-
2005-06	32,475,651	589,253	1,135,207	-
2006-07	31,410,399	516,306	1,565,474	-
2007-08	27,837,817	2,035,382	1,325,199	-
2008-09	31,104,801	1,524,117	1,259,255	-
2009-10	28,508,611	1,391,725	1,124,882	-
2010-11	38,968,004	1,243,139	1,068,584	-
2011-12	30,725,986	1,165,149	999,972	-
2012-13	31,975,556	1,145,467	915,022	2,994,000
2013-14	37,100,867	491,336	67,005	3,018,000

Refer to *Table 26* for details of the North Carolina Political Parties Financing Fund and North Carolina Public Campaign Fund.

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.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

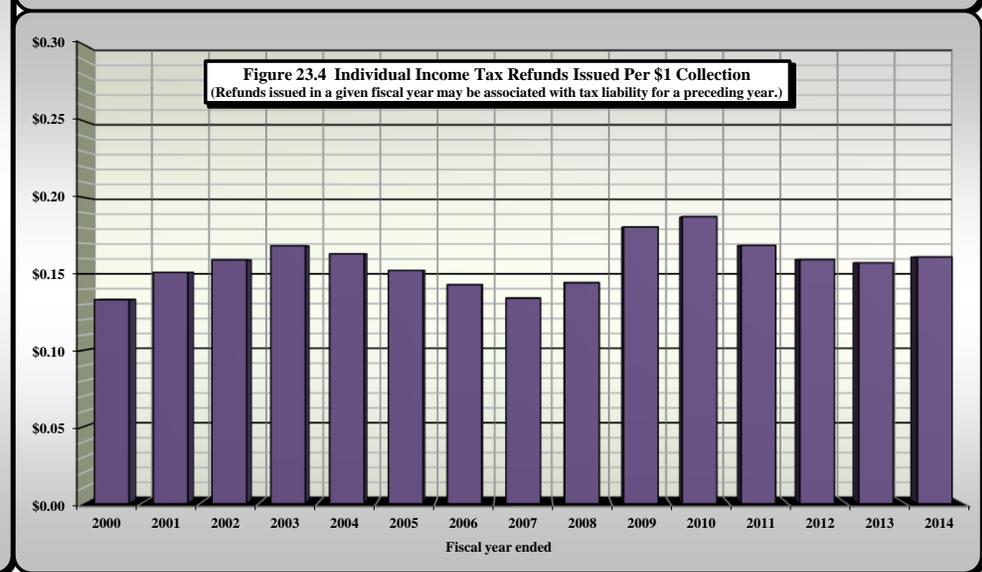
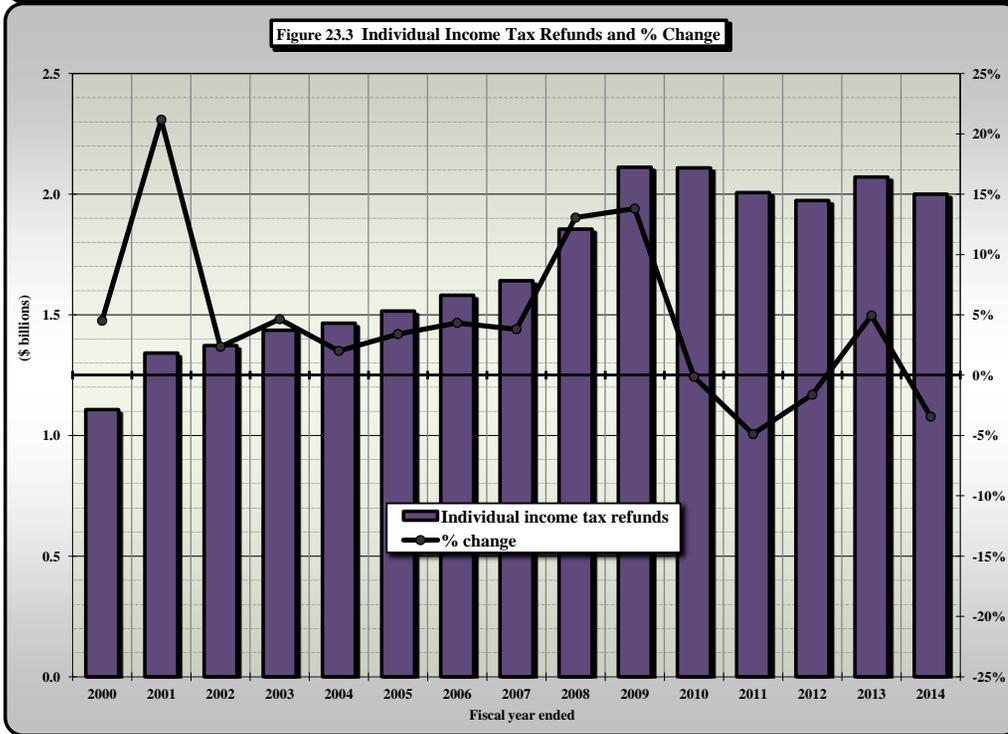
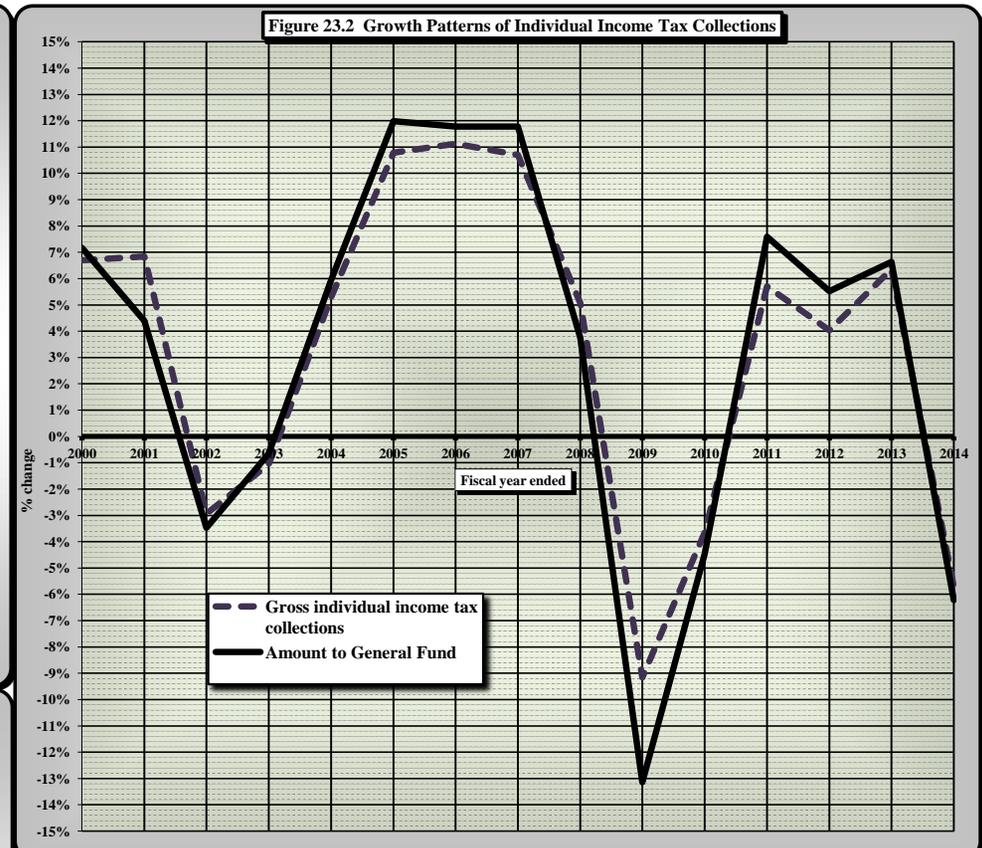
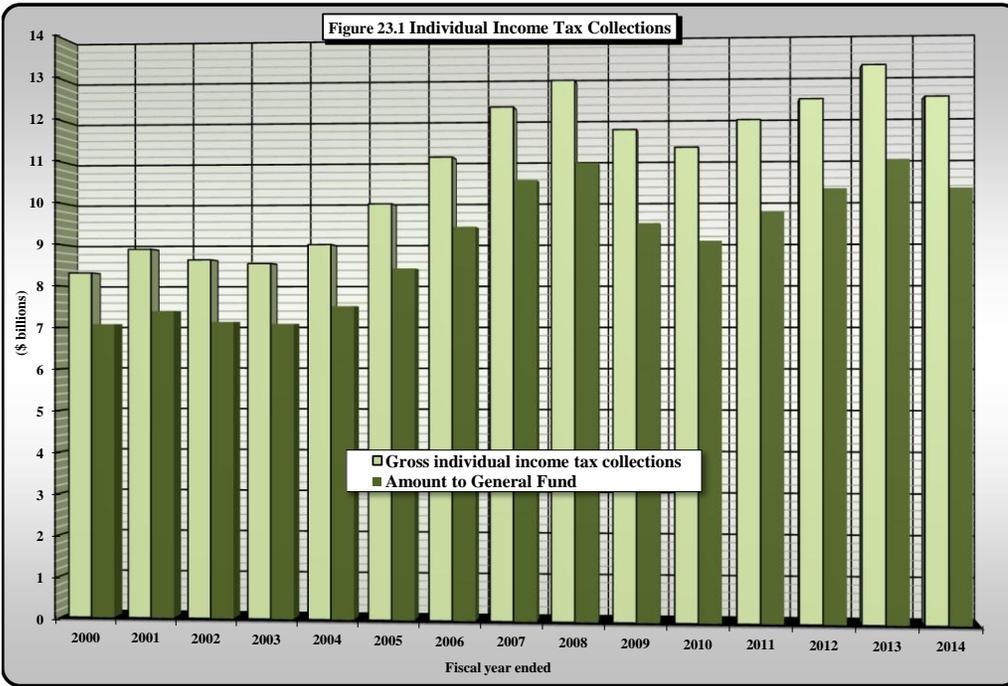


TABLE 24. GROSS INDIVIDUAL INCOME TAX COLLECTIONS BY TYPE OF PAYMENT

Fiscal year	Withholding payments												Estimated			Final [returns & assessments]			Total individual income tax gross collections	
	Quarterly			Monthly			Accelerated			Total			Estimated payments [\$]	% of total	Annual % change	Final payments [\$]	% of total	Annual % change	Total payments [\$]	Annual % change
	Quarterly payments [\$]	% of total	Annual % change	Monthly payments [\$]	% of total	Annual % change	Accelerated payments [\$]	% of total	Annual % change	All payments [\$]	% of total	Annual % change								
1999-00....	412,458,504	5.0%	6.8%	592,699,461	7.1%	6.0%	5,293,436,732	63.6%	7.2%	6,298,594,697	75.7%	7.1%	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%	6,710,898,858	75.5%	6.5%	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%	6,822,816,016	79.1%	1.7%	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%	6,860,993,242	80.4%	0.6%	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%	7,188,831,704	80.0%	4.8%	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%	7,612,525,511	76.5%	5.9%	1,036,789,406	10.4%	18.5%	1,304,231,335	13.1%	41.6%	9,953,546,252	10.8%
2005-06....	210,370,359	1.9%	-5.7%	806,143,703	7.3%	11.5%	7,208,345,114	65.2%	8.1%	8,224,859,177	74.4%	8.0%	1,270,892,025	11.5%	22.6%	1,565,507,855	14.2%	20.0%	11,061,259,057	11.1%
2006-07....	214,168,684	1.7%	1.8%	869,063,049	7.1%	7.8%	7,778,483,800	63.5%	7.9%	8,861,715,533	72.4%	7.7%	1,412,771,164	11.5%	11.2%	1,970,379,029	16.1%	25.9%	12,244,865,726	10.7%
2007-08....	195,396,534	1.5%	-8.8%	905,978,434	7.0%	4.2%	8,199,026,462	63.7%	5.4%	9,300,401,430	72.3%	5.0%	1,511,189,973	11.7%	7.0%	2,053,943,083	16.0%	4.2%	12,865,534,486	5.1%
2008-09....	167,302,325	1.4%	-14.4%	824,378,046	7.1%	-9.0%	8,123,792,131	69.5%	-0.9%	9,115,472,501	78.0%	-2.0%	1,155,878,096	9.9%	-23.5%	1,415,676,117	12.1%	-31.1%	11,687,026,714	-9.2%
2009-10....	144,951,084	1.3%	-13.4%	789,600,949	7.0%	-4.2%	8,202,692,984	72.8%	1.0%	9,137,245,017	81.1%	0.2%	918,391,730	8.2%	-20.5%	1,204,203,084	10.7%	-14.9%	11,259,839,831	-3.7%
2010-11....	142,887,277	1.2%	-1.4%	807,908,606	6.8%	2.3%	8,512,575,363	71.5%	3.8%	9,463,371,247	79.5%	3.6%	979,522,030	8.2%	6.7%	1,459,138,287	12.3%	21.2%	11,902,031,563	5.7%
2011-12....	145,428,856	1.2%	1.8%	841,792,323	6.8%	4.2%	8,862,664,860	71.6%	4.1%	9,849,886,039	79.5%	4.1%	1,018,804,363	8.2%	4.0%	1,513,881,862	12.2%	3.8%	12,382,572,263	4.0%
2012-13....	150,954,005	1.1%	3.8%	887,120,841	6.7%	5.4%	9,278,892,526	70.5%	4.7%	10,316,967,372	78.3%	4.7%	1,109,258,207	8.4%	8.9%	1,743,847,130	13.2%	15.2%	13,170,072,709	6.4%
2013-14....	146,148,580	1.2%	-3.2%	809,837,577	6.5%	-8.7%	8,811,629,448	71.0%	-5.0%	9,767,615,605	78.7%	-5.3%	1,068,097,836	8.6%	-3.7%	1,582,251,072	12.7%	-9.3%	12,417,964,513	-5.7%

Detail may not add to totals due to rounding.

The Tax Simplification and Reduction Act of 2013 replaces the multi-tiered bracket system (utilizes marginal tax rates of 6%, 7%, and 7.75% with breaking points delineated according to filing status and taxable income level) with a flat rate structure (5.8% for tax year 2014; 5.75% for tax years thereafter). The simplified tax structure increases the standard deduction, eliminates the personal exemption, limits itemized deductions, and either eliminates or allows to sunset all tax credits applicable to the individual income tax except for the child tax credit (enhanced for certain taxpayers). Individual income tax collections reflect the rate reduction coupled with additional changes to the tax structure beginning with estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014.

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

Effective January 1, 2002, § 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; § 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.

2006-07 Collections include \$9,333,335 attributable to a Settlement Initiative launched during 2006 focused on corporate and individual taxpayers who had improperly utilized certain tax strategies which minimized the taxpayer's North Carolina tax burden.

Figure 24.1 Individual Income Tax Gross Collections by Type of Payment

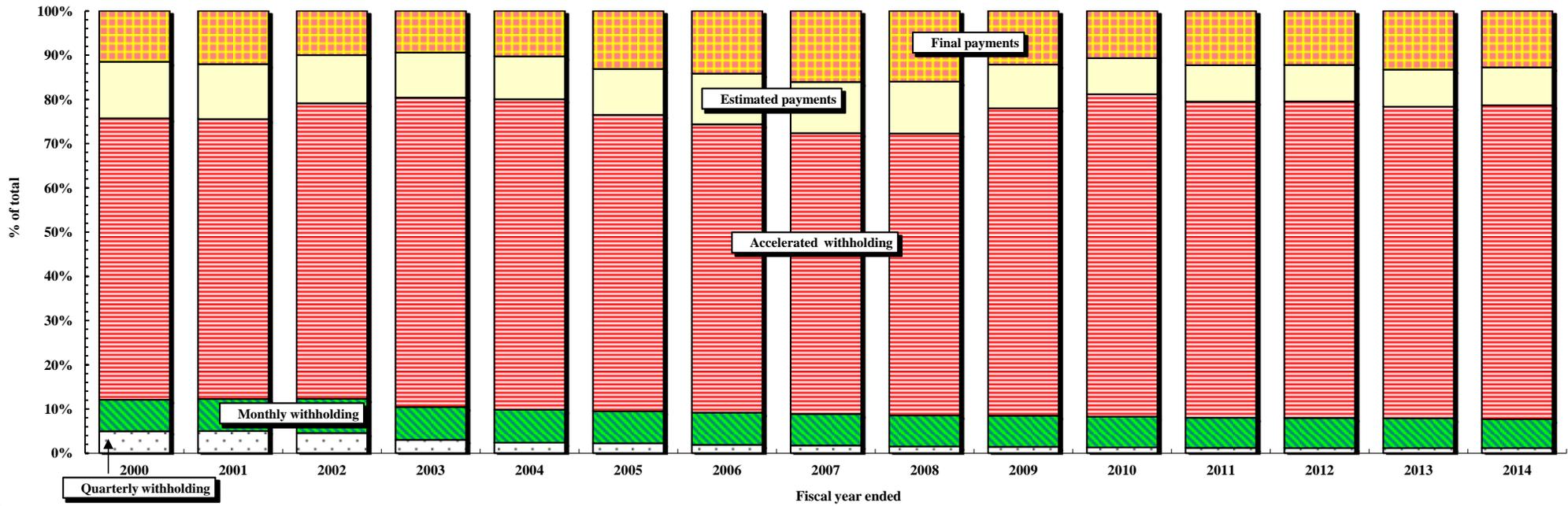


Figure 25.1 North Carolina Individual Income Tax Net Collections as a % of North Carolina Personal Income

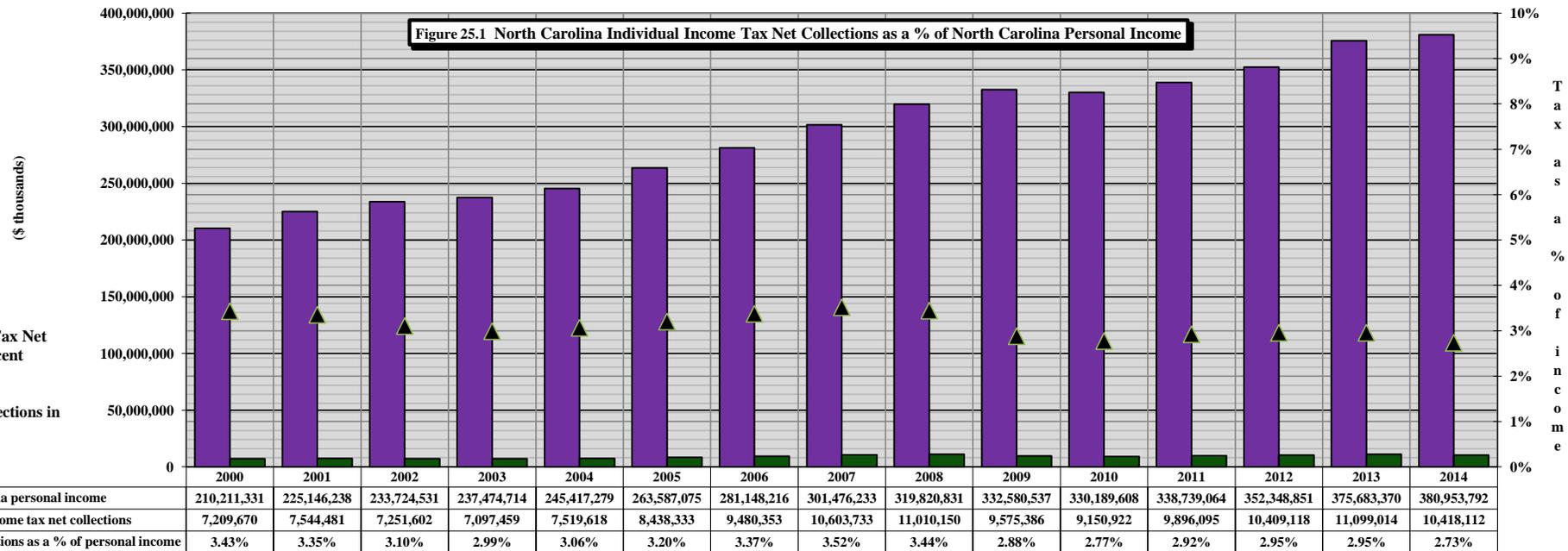


Table 25. North Carolina Individual Income Tax Net Collections as a Percent of North Carolina Personal Income [Income and tax collections in \$1,000s]

[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, Regional Economic Information System, September 30, 2014 release.

TABLE 26 . STATISTICS OF SPECIAL PROGRAMS

Special Funds											
Individual Income Tax*									Privilege Tax		
For tax year	N.C. Candidates Financing Fund [§ 105-269.6]		N.C. Nongame and Endangered Wildlife Fund [§ 105-269.5]*		N.C. Political Parties Financing Fund [§ 105-159.1]		N.C. Public Campaign Fund [Individuals] [§ 105-159.2]		For tax year beginning	N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)]	
	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers contributing [#]	Refund contribution amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]	Taxpayers designating [computed] [#]	Income tax designated amount [\$]		Attorneys contributing [computed] [#]	Contribution amount [\$]
1999.....	7,256	47,644	33,325	383,445	380,874	380,874	-	-	-	-	-
2000.....	6,447	37,317	31,574	366,837	399,566	399,566	-	-	-	-	-
2001.....	6,538	49,055	31,445	426,740	499,697	499,697	-	-	-	-	-
2002.....	6,196	91,781	22,735	312,269	495,743	495,743	-	-	July 1, 2003	989	49,446
2003.....	-	-	23,339	343,707	456,120	456,120	324,349	973,046	July 1, 2004	741	37,046
2004.....	-	-	20,840	350,697	585,101	585,101	375,099	1,125,296	July 1, 2005	466	23,321
2005.....	-	-	19,031	278,495	516,454	516,454	380,484	1,141,452	July 1, 2006	-	-
2006.....	-	-	21,980	383,377	515,533	1,546,599	423,485	1,270,455	July 1, 2007	-	-
2007.....	-	-	22,490	386,017	498,455	1,495,365	419,206	1,257,618	July 1, 2008	-	-
2008.....	-	-	22,595	485,117	514,388	1,543,166	399,671	1,199,014	July 1, 2009	-	-
2009.....	-	-	22,500	273,252	422,619	1,267,857	368,957	1,106,872	July 1, 2010	-	-
2010.....	-	-	21,444	317,059	399,316	1,197,948	350,389	1,051,167	July 1, 2011	-	-
2011.....	-	-	21,141	333,922	384,858	1,154,574	328,743	986,230	July 1, 2012	-	-
2012.....	-	-	21,112	353,812	349,412	1,048,236	276,370	829,110	July 1, 2013	-	-
2013.....	-	-	20,657	340,167	-	-	-	-	July 1, 2014	-	-

Contribution and designated amounts are those reported on tax forms for the designated tax year.

N.C. Candidates Financing Fund [§ 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 could 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 [§ 105-269.5]

A taxpayer entitled to a refund of income taxes under Article 4* of Chapter 105 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. Information is compiled during the processing of tax forms for the designated tax year.

N.C. Political Parties Financing Fund [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]

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

[Effective for taxable years beginning on or after January 1, 2006, the designated amount increased. 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 Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate \$3 of the individual's tax liability to the N.C. 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 source of campaign money to qualified candidates who accept strict campaign spending and fund-raising limits; the Fund also helped to finance a Voter Guide with educational materials about voter registration, the role of the appellate courts, and the candidates seeking election as appellate judges in the State.

N.C. Public Campaign Financing Fund contribution [§ 105-41(a)(1)] [Repealed effective for applications for new licenses/license renewals issued on or after January 1, 2006.]

Attorneys were 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 was paid. The contribution was 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.

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

State	State sales tax rate as of 7/1/2012 [%]	Rank	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs		Vendor Discounts+++		Population as of 7/1/2013 [1,000s]	General sales tax collections fiscal year 2013*			Per capita collections per 1¢ of tax + [\$]	Personal income 2012		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2013				
				Prescription, non-prescription Taxable (T) Exempt (E)	Collection discounts allowed seller for qualifying transactions	Basic provisions	Maximum-M/minimum-m		Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	Rank	Amount [\$1,000s]	Per capita [\$]	%	Rank	Amount [\$1,000s]	Per capita [\$]
										Amount	Rank										
Alabama.....	4	37	T	E,T	5%-2%+++	\$400/mo-M	4,834	2,331,676	482.35	43	120.59	173,149,657	35,942	1.35%	39	3,202,520	662.50				
Arizona.....	6.6	7	E	E,T	1%	\$10K/yr-M	6,635	6,472,777	975.55	13	147.81	239,929,270	36,624	2.70%	8	3,397,707	512.09				
Arkansas.....	6	15	1.5% [2]	E,T	2%	\$1K/mo-M	2,959	2,837,788	959.11	15	159.85	107,443,010	36,423	2.64%	10	2,649,577	895.50				
California++....	6.25	11	E	E,T	None		38,431	33,915,885	882.50	20	141.20	1,805,193,769	47,505	1.88%	24	66,809,000	1,738.40				
Colorado.....	2.9	45	E	E,T	2.22%		5,272	2,416,731	458.40	44	158.07	240,349,703	46,315	1.01%	44	5,528,485	1,048.63				
Connecticut.....	6.35	9	E	E,T	None		3,599	3,838,385	1,066.41	8	167.94	216,308,449	60,223	1.77%	30	7,811,949	2,170.38				
Florida.....	6	15	E	E,E	2.5%	\$30/report-M	19,600	20,785,507	1,060.47	9	176.74	792,950,493	41,041	2.62%	11	-	-				
Georgia.....	4	37	E [2]	E,T	3%-0.5%+++		9,995	5,277,211	528.00	41	132.00	369,149,416	37,229	1.43%	36	8,772,227	877.68				
Hawaii.....	4	37	T [3]	E,T	None		1,409	2,944,487	2,089.79	1	522.45	61,967,663	44,578	4.75%	1	1,735,718	1,231.89				
Idaho.....	6	15	T [3]	E,T	None		1,613	1,324,182	821.02	23	136.84	56,071,934	35,142	2.36%	13	1,292,562	801.42				
Illinois.....	6.25	11	1%	T,T[5]	1.75%	\$5/yr-m	12,891	8,159,003	632.94	36	101.27	592,056,538	46,009	1.38%	37	16,538,662	1,283.01				
Indiana.....	7	1	E	E,T	0.73%-0.26%+++		6,571	6,805,069	1,035.67	10	147.95	249,326,268	38,136	2.73%	7	4,972,810	756.81				
Iowa.....	6	15	E	E,T	None		3,092	2,520,072	814.94	24	135.82	135,345,650	44,014	1.86%	25	3,436,758	1,111.38				
Kansas.....	6.3	10	T [3]	E,T	None		2,896	2,897,033	1,000.43	12	158.80	125,167,639	43,380	2.31%	15	2,956,588	1,020.99				
Kentucky.....	6	15	E	E,T	1.75%-1%+++	\$1.5K/report-M	4,400	3,021,794	686.84	31	114.47	157,043,042	35,857	1.92%	21	3,722,964	846.21				
Louisiana.....	4	37	E [2]	E,T	1.1%		4,629	2,825,752	610.41	38	152.60	186,923,116	40,617	1.51%	34	2,739,983	591.88				
Maine.....	5	29	E	E,T	None		1,329	1,071,886	806.72	25	161.34	52,957,962	39,863	2.02%	18	1,531,504	1,152.63				
Maryland.....	6	15	E	E,E	1.2%-0.9%+++	\$500/return-M	5,939	4,114,296	692.79	30	115.46	315,775,620	53,659	1.30%	41	7,693,324	1,295.45				
Massachusetts..	6.25	11	E	E,T	None		6,709	5,184,312	772.75	26	123.64	376,874,198	56,713	1.38%	38	12,876,192	1,919.28				
Michigan.....	6	15	E	E,T	0.75%-0.5%+++	\$20K(\$15K)/mo-M \$6/mo-m	9,898	8,423,003	850.96	21	141.83	381,314,253	38,585	2.21%	17	8,239,086	832.38				
Minnesota.....	6.875	6	E	E,E	None		5,422	5,009,508	923.91	17	134.39	254,870,154	47,377	1.97%	19	8,950,755	1,650.80				
Mississippi.....	7	1	T	E,T	2%	\$50/mo; \$600/yr-M	2,992	3,191,683	1,066.67	7	152.38	99,885,857	33,446	3.20%	5	1,755,424	586.67				
Missouri.....	4.225	36	1.225%	E,T	2%		6,045	3,154,531	521.85	42	123.51	240,578,337	39,933	1.31%	40	5,380,651	890.11				
Nebraska.....	5.5	26	E	E,T	2.5%	\$75/mo-M	1,869	1,669,380	893.21	19	162.40	85,187,389	45,914	1.96%	20	2,101,694	1,124.52				
Nevada++.....	4.6	34	E	E,T	0.25%		2,791	3,637,356	1,303.01	4	283.26	108,049,602	39,229	3.37%	3	-	-				
New Jersey.....	7	1	E	E,E	None		8,912	8,454,788	948.75	16	135.54	487,127,416	54,932	1.74%	31	12,108,615	1,358.76				
New Mexico.....	5.125	28	E	E,T	None		2,087	2,004,258	960.40	14	187.40	74,601,613	35,805	2.69%	9	1,222,245	585.68				
New York.....	4	37	E	E,E	5%	\$200/qtr-M	19,696	12,117,579	615.24	37	153.81	1,059,053,137	54,099	1.14%	43	40,230,379	2,042.60				
North Carolina..	4.75	32	E [2,4]	E,T	None		9,849	5,592,560	567.84	39	119.54	375,683,370	38,538	1.49%	35	11,068,166	1,123.80				
North Dakota...	5	29	E	E,T	1.5%	\$93.75/mo-M	724	1,268,695	1,752.69	2	350.54	39,493,019	56,310	3.21%	4	641,766	886.59				
Ohio.....	5.5	26	E	E,T	0.75%		11,572	8,626,426	745.46	28	135.54	464,780,129	40,230	1.86%	26	9,869,545	852.88				
Oklahoma.....	4.5	35	T [3]	E,T	1%	\$2.5K/mo-M	3,853	2,518,598	653.65	34	145.26	157,970,566	41,399	1.59%	32	2,916,615	756.95				
Pennsylvania....	6	15	E	E,E	1%		12,781	9,243,355	723.19	29	120.53	581,771,707	45,577	1.59%	33	10,777,334	843.21				
Rhode Island....	7	1	E	E,T[6]	None		1,053	881,458	836.81	22	119.54	48,584,164	46,257	1.81%	28	1,088,992	1,033.83				
South Carolina..	6	15	E [2]	E,T	3%-2%+++	\$3.1K/yr-M	4,772	3,199,752	670.54	33	111.76	166,958,682	35,347	1.92%	23	3,479,143	729.09				

TABLE 27. -Continued

State	State sales tax rate as of 7/1/2012 [%]	Rank	Grocery food non-prepared items [1] Taxable (T) Exempt (E)	Drugs Prescription, non-prescription Taxable (T) Exempt (E)	Vendor Discounts+++		Population as of 7/1/2013 [1,000s]	General sales tax collections fiscal year 2013*			Per capita collections per 1¢ of tax + [\$]	Personal income 2012		Sales tax collections as a percent of personal income		Individual income tax collections fiscal year 2013			
					Collection discounts allowed seller for qualifying transactions			Amount [\$1,000s]	Per capita			Amount [\$1,000s]	Per capita [\$]	[%]	Rank	Amount [\$1,000s]	Per capita [\$]	Amount [\$1,000s]	Per capita [\$]
					Basic provisions	Maximum-M/minimum-m			Amount [\$]	Rank									
South Dakota...	4	37	T [3]	E,T	None		846	853,570	1,009.53	11	252.38	38,095,829	45,676	2.24%	16	-	-		
Tennessee.....	7	1	5.5%	E,T	Limited		6,497	5,992,162	922.26	18	131.75	251,752,374	39,002	2.38%	12	262,842	40.45		
Texas.....	6.25	11	E	E,E	0.5%		26,506	30,908,596	1,166.11	6	186.58	1,127,674,524	43,271	2.74%	6	-	-		
Utah++.....	4.7	33	1.75% [2]	E,T	1.31%		2,903	1,884,170	649.09	35	138.10	102,464,241	35,891	1.84%	27	2,852,088	982.53		
Vermont.....	6	15	E	E,E	None		627	347,273	553.99	40	92.33	27,818,999	44,443	1.25%	42	663,027	1,057.70		
Virginia++.....	4	37	1.5% [2]	E,E	1.6%-0.8%+++		8,270	3,708,389	448.40	45	112.10	398,811,659	48,715	0.93%	45	10,900,860	1,318.07		
Washington.....	6.5	8	E	E,T	None		6,974	11,122,868	1,594.96	3	245.38	324,458,394	47,055	3.43%	2	-	-		
West Virginia...	6	15	1%	E,T	None		1,854	1,255,377	677.27	32	112.88	65,244,567	35,140	1.92%	22	1,795,947	968.90		
Wisconsin.....	5	29	E	E,T	0.5%	\$10/period-m	5,743	4,410,130	767.92	27	153.58	243,147,894	42,475	1.81%	29	7,227,690	1,258.53		
Wyoming.....	4	37	E	E,T	None		583	702,623	1,204.72	5	301.18	30,255,128	52,469	2.32%	14	-	-		
Total 45 states..	-	-	-	-	-	-	307,920	258,921,934	840.87 ^a	-	-	13,489,616,401	44,175 ^a	1.92% ^a	-	301,201,394	978.18 ^a		

Detail may not add to totals due to rounding.

Personal income amounts are BEA estimates and are in current dollars (not adjusted for inflation).

Per capita personal income amounts are BEA estimates based on July 1, 2012 population estimates of the Bureau of the Census.

Per capita tax collection amounts are computations based on July 1, 2013 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.

*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 \$15,576,152.59 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 the 45 states levying a general state sales tax.

⁺Computation based on the prevalent rate in effect for fiscal year 2012-13.

++Additional statewide, local taxes apply: California (1%); Nevada (2.25%); Utah (1.25%); Virginia (1%).

+++Vendor discounts-Twenty-six states allow merchants to retain portions of sales taxes collected as compensation for administrative costs associated with collecting the sales tax; this portion may be referred to as vendor fee, discount, or allowance. In some states, the vendor discount varies by the amount of tax liability:

Alabama-5% of the first \$100 of tax liability and 2% of the excess amount with a maximum of \$400 per month

Georgia-3% of the first \$3,000 tax liability and 0.5% of the excess amount

Indiana-certain utilities not entitled to allowance; 0.73% of tax liability less than \$60K, 0.53% of tax liability between \$60K and \$600K, and 0.26% of tax liability exceeding \$600K

Kentucky-1.75% of the first \$1,000 tax liability and 1% of the excess amount with a maximum of \$1,500 (through June 30, 2013) per reporting period

Maryland-1.2% of the first \$6,000 tax liability and 0.9% of the excess amount with a maximum of \$500 per return

Michigan-vendor discount only applies to the first 4% of the tax; a discount of 0.75% (\$20K maximum) may apply if tax liability paid by the 12th of the month;

a discount of 0.5% (\$15K maximum) may apply if tax liability paid between the 12th and the 20th of the month; \$6/month minimum discount.

South Carolina-3% if tax liability is less than \$100; maximum annual discount is \$10K for out-of-state filers filing voluntarily

Texas-additional discount of 1.25% applies for early payment

Virginia-discount varies: 1.2% (1.6% food tax) of the first \$62.5K; 0.9% (1.2% food tax) of the amount from \$62.5K to \$208K; and 0.6% (0.8% food tax) of the remainder. No discount allowed on electronically filed returns.

Food and drug items:

[1] Food purchased for consumption off-premises; food prepared by a grocery is taxable in all states as meals. Many states that exempt grocery food may tax soft drinks, candy, and confections.

[2] Food subject to local taxes.

[3] Rebate or income tax credit allowed to offset sales tax on food.

[4] Food purchased for consumption off-premises in North Carolina is subject to only a 2% local sales tax rate.

[5] Prescription and nonprescription drugs are subject to a 1% preferential rate.

[6] Effective October 1, 2011, over-the-counter drugs and marijuana for medical use are subject to tax.

Sources: U.S. Census Bureau, Population Division. Table NST-EST2014-01 -Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update. Bureau of Economic Analysis. Table SAI-3, Regional Economic Information System, September 30, 2014 release.

Sales Tax Institute; Tax Foundation; Federation of Tax Administrators; Commerce Clearing House; Tax Forms

TABLE 28. STATE SALES AND USE TAX COLLECTIONS

[§ 105 ARTICLE 5.]

Fiscal year	State sales and use tax gross collections [\$]	Refunds [\$]	Net collections before reimbursements/transfers [\$]	Sales and Use Tax Reimbursements, Distributions, and Transfers								Net collections to General Fund [\$]	Year-over-year % change				
				Local government distributions/state aid reimbursements+ [\$]	Refund of local sales & use tax paid by state agencies [\$]	Reserves/transfers for administrative fees/costs+++ [\$]	Intergovernmental inter-fund transfers++ [\$]	Collection fees on overdue tax debts [\$]	Transfer: State Public School Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]		Gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Amount to General Fund [\$]	
																	General Statute Reference
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%
2005-06	5,395,492,363	369,284,334	5,026,208,029	74,299,172	3,013,584	14,823,275	26,836,858	1,546,129	-	11,777,792	-	-	4,893,911,220	9.59%	19.15%	8.95%	9.31%
2006-07	5,530,314,297	321,722,290	5,208,592,006	100,925,884	4,124,281	17,373,938	29,900,058	2,044,586	45,741,278	12,857,559	53,581	-	4,995,570,841	2.50%	-12.88%	3.63%	2.08%
2007-08	5,596,250,552	321,463,358	5,274,787,194	172,474,452	3,303,137	17,397,117	31,412,624	1,555,489	46,860,032	20,029,341	81,853	-	4,981,673,149	1.19%	-0.08%	1.27%	-0.28%
2008-09	5,349,888,689	383,328,220	4,966,560,469	175,662,743	1,906,144	16,790,014	32,320,547	1,219,993	47,427,474	13,230,510	55,669	-	4,677,947,376	-4.40%	19.24%	-5.84%	-6.10%
2009-10	6,154,712,045	294,149,304	5,860,562,741	188,004,041	2,133,686	15,040,761	28,806,786	1,435,910	45,335,756	14,694,637	67,908	-	5,565,043,256	15.04%	-23.26%	18.00%	18.96%
2010-11	6,671,764,563	481,416,090	6,190,348,473	199,721,561	2,432,477	15,519,895	30,127,529	2,907,504	51,754,988	16,145,723	69,726	-	5,871,669,069	8.40%	63.66%	5.63%	5.51%
2011-12	5,970,913,291	390,941,571	5,579,971,719	220,783,735	3,555,009	17,887,554	8,716,664	2,759,015	56,347,642	12,286,115	50,580	-	5,257,585,406	-10.50%	-18.79%	-9.86%	-10.46%
2012-13	5,975,428,202	377,440,288	5,597,987,914	211,913,489	2,825,727	15,576,153	8,328,208	2,602,659	50,606,990	11,939,751	47,951	-	5,294,146,987	0.08%	-3.45%	0.32%	0.70%
2013-14	6,268,025,300	419,787,709	5,848,237,591	188,849,583	3,716,166	15,031,097	7,853,371	2,501,991	50,934,543	12,781,332	51,331	-	5,566,518,176	4.90%	11.22%	4.47%	5.14%

Detail may not add to totals due to rounding. See chart below for additional detail of sales and use tax reimbursements, distributions, and transfers.

Fiscal year	Distributions/State Aid Reimbursements+			Inter-fund Transfers++		Reserves/Transfers: Administrative Costs+++			
	Telecommunications tax distribution [municipal shares]* [\$]	Video programming distribution [local shares]* [\$]	Hold harmless payments [local shares]** [\$]	Wildlife Resources Fund [\$]	Dry-Cleaning Solvent Cleanup Fund [\$]	Local sales and use tax administration			various [\$]
						General Fund: Non-tax revenue		Public Transit tax	
	General Statute Reference								
	§105-164.44B [\$]	§105-164.44E [\$]	§105-472 [\$]	§105-501 [\$]	§105-507.3 [\$]				
1999-00	-	-	-	11,042,953	-	7,637,855	3,334,780	287,959	700,000
2000-01	-	-	-	12,206,053	-	8,013,613	3,554,231	300,606	-
2001-02	9,704,764	-	-	12,900,455	-	8,100,089	3,674,225	336,394	230,000
2002-03	55,183,726	-	-	13,914,099	-	8,666,410	3,828,599	434,056	275,000
2003-04	52,922,447	-	38,832,483	15,038,583	8,326,854	9,530,473	4,458,343	486,300	25,000
2004-05	56,290,836	-	29,013,405	16,920,820	8,295,769	10,063,139	3,868,984	470,144	-
2005-06	53,898,653	-	20,400,519	18,573,229	8,263,629	10,300,784	4,055,035	427,447	40,009
2006-07	73,297,054	13,537,031	14,091,799	21,932,726	7,967,332	11,928,057	5,050,856	395,026	-
2007-08	68,922,872	73,965,036	29,586,545	23,710,672	7,701,952	11,745,139	5,237,105	414,873	-
2008-09	77,674,637	81,223,016	16,765,090	24,747,445	7,573,102	9,927,712	5,684,948	477,353	700,000
2009-10	75,187,075	81,944,006	30,872,960	21,500,000	7,293,364	8,597,957	6,004,931	437,872	-
2010-11	68,915,546	79,509,243	51,296,772	21,500,000	7,820,356	7,602,667	6,089,061	405,131	1,423,036
2011-12	72,546,308	81,889,098	66,348,329	-	8,548,649	7,610,508	4,566,366	415,117	5,295,564
2012-13	67,556,208	79,639,864	64,717,418	-	8,109,420	7,662,616	1,280,045	433,066	6,200,426
2013-14	62,529,035	78,425,493	47,895,056	-	7,786,010	8,091,386	1,296,909	391,662	5,251,140

*Telecommunications: Due to enactment of the tax on January 1, 2002, the 2001-02 amount is for less than a full year.
 *Video programming: Due to enactment of the distribution provision for revenues collected on/after January 1, 2007 the 2006-07 amount is for less than a full year.
 **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, § 105-521 (2012 sunset extended to 2013). The 2007 General Assembly enacted § 105-523 to hold harmless any county that does not benefit by \$500,000 annually from the exchange of a portion of the local sales and use taxes (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid.
Dry-Cleaning Solvent Cleanup Fund
 Effective April 1, 2003, until July 1, 2020, an amount equal to fifteen percent (15%) of the net State sales and use taxes collected under § 105-164.4(a)(4) during the previous fiscal year is to be transferred quarterly to the Dry-Cleaning Solvent Cleanup Fund.

State sales and use tax rates and bases: The general State sales and use tax rate of 4.75% applies to the sale or use or rental of tangible commodities, service contracts, admission charges, electronically delivered or accessed digital property, selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy), and to selected services such as the rental of hotel and motel rooms (including facilitator fees), and laundry and dry cleaning services. The combined general rate of 7% is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. The combined general rate is the State's general rate (4.75%) plus the rate of local tax authorized for every county in the State (2.25%).
 [See Changes in State sales tax rates by year section for information pertaining to various taxable items and applicable tax rates.]

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. Certain cost proceeds 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. Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund. [The exemption replaced the refund provision.]

The Transfer: State Public School Fund column reflects the quarterly transfer of State sales and use tax net collections that replaces the provision of annual State sales tax refunds to local school administrative units and joint agencies created by interlocal agreements among local school administrative units. Intergovernmental transfers++ Beginning with 2009-10, TIMS implementation and PDP components costs are included.

TABLE 28. -Continued

Changes in State sales tax rates by year1998-99

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

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

1999-00

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

2001-02

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

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

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

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

Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.

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 § 105-164.4(a)(8). Twenty percent (20%) of the taxes collected under this statute is distributed to counties. § 105-164.44G [Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 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 is taxable and subject to both the State and local rates under § 105-164.13(50).]

Effective January 1, 2004, candy was exempted 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 § 105-164.13(50).]

2005-06

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).

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 was 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.

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article).

Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate).

Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).

2006-07

Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Effective October 1, 2006, sales to an eligible internet data center of electricity and eligible business property to be located and used at the center were exempted from taxation. (\$250 million investment required)

Effective December 1, 2006, the State general rate decreased from 4.5% to 4.25% and the combined general rate decreased from 7% to 6.75% to coincide with the 0.25% State general rate reduction.

Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

2007-08

Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was reduced from 2.83% to 2.6%;

the purchase by a research and development company of certain equipment, attachments, or repair parts used in the physical, engineering, and life sciences was exempted from the State and local sales or use tax and instead was made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax.

Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was further reduced

from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes

was reduced from 2.83% to 1.8%; definition of "bundled transaction" set out specific taxation rules applicable for bundles of products that include both taxable and exempt products;

baler twine was added to the exemption list of specific items sold to a farmer to be used for qualifying purposes; bakery thrift store sales of bread, rolls, and buns became exempt from State taxation; and

the purchase by a software publishing company of certain equipment, attachments, or repair parts that meet certain requirements and the purchase by an eligible datacenter of certain machinery or equipment to be located and used at the datacenter were exempted from the State and local sales or use tax and instead made subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F.

The State began assuming the financial nonfederal, nonadministrative Medicaid responsibilities for the counties over a three-year period that includes provisions for a 1/2% sales tax rate exchange between local and state governments as well as various measures to insure the locals are held harmless (protected from revenue loss) as result of the Medicaid swap legislation.

Effective April 1, 2008, the combined general rate of sales and use tax increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments by the 2007 General Assembly.

TABLE 28. -Continued

2008-09

Effective **July 1, 2008**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.8% to 1.4%.

Effective **July 16, 2008**, tangible personal property purchased with a client assistance debit card issued for disaster assistance relief by qualified entities became exempt; also, an exemption provision allowable for interior design services provided in conjunction with the sale of tangible personal property became effective.

Effective **October 1, 2008**, the State general rate increased from 4.25% to 4.5%.

Effective **January 1, 2009**, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

2009-10

Effective **July 1, 2009**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from 1.4% to 0.8%.

Effective **August 7, 2009**, online (remote) sales involving certain click-through transactions are subject to tax.

Effective **September 1, 2009**, the State general rate increased from 4.5% to 5.5% (temporary increase scheduled to expire on July 1, 2011); the combined general rate increased from 7% to 8%.

Effective **October 1, 2009**, the State general rate increased from 5.5% to 5.75% as the remaining 0.25% local sales and use tax (Article 44) was repealed and simultaneously added to the State general rate.

Effective **January 1, 2010**, the 5.75% general State rate and applicable local rates apply to the net taxable sales or gross receipts derived from certain electronically delivered or accessed digital property transactions to include: an audio work, an audiovisual work, a book, magazine, newspaper, newsletter, report, or other publication, a photograph or greeting card; magazine subscriptions are subject to tax.

Also, certain computer software transactions are exempt from tax: those designed to run on an enterprise service operating system, those to be used within datacenter operations, and those used to provide ancillary service, cable service, internet access service, telecommunications service, or video programming. Also exempt: computer software or digital property that becomes a component part of other computer software or digital property that is offered for sale or of a service that is offered for sale.

2010-11

Effective **July 1, 2010**, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was repealed (previously 0.8%); such transactions are exempt from sales and use taxation. Electricity sold to a farmer for preparing food, heating dwellings, and other household purposes remains subject to the 3% rate of sales tax.

Effective **January 1, 2011**, the definition of sales price of a rental accommodation was expanded to include any facilitation fees incurred necessary to complete the rental; purchases made by motion picture and film production companies are subject to the general State and local sales tax rates (previously such purchases were subject to the 1% privilege tax with a maximum tax of \$80 under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax).

2011-12

Effective **July 1, 2011**, the State general rate decreased from 5.75% to 4.75% (the combined general rate decreased from 8% to 7%) as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

2013-14

Effective **January 1, 2014**, the State general rate applies to the gross receipts derived from admission charges to an entertainment activity, the sales price of a service contract, and the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. The following transactions are taxable at the State general rate due to repeal of their previous statutory exemption status: sales of newspapers by newspaper street vendors and by newspaper carriers making door-to-door deliveries, and 50% of the sales price of newspapers sold through coin operated vending machines; nutritional supplements sold by a chiropractic physician's office to a patient as part of the patient's treatment plan; and food and prepared meals sold by institutions of higher education (private and public).

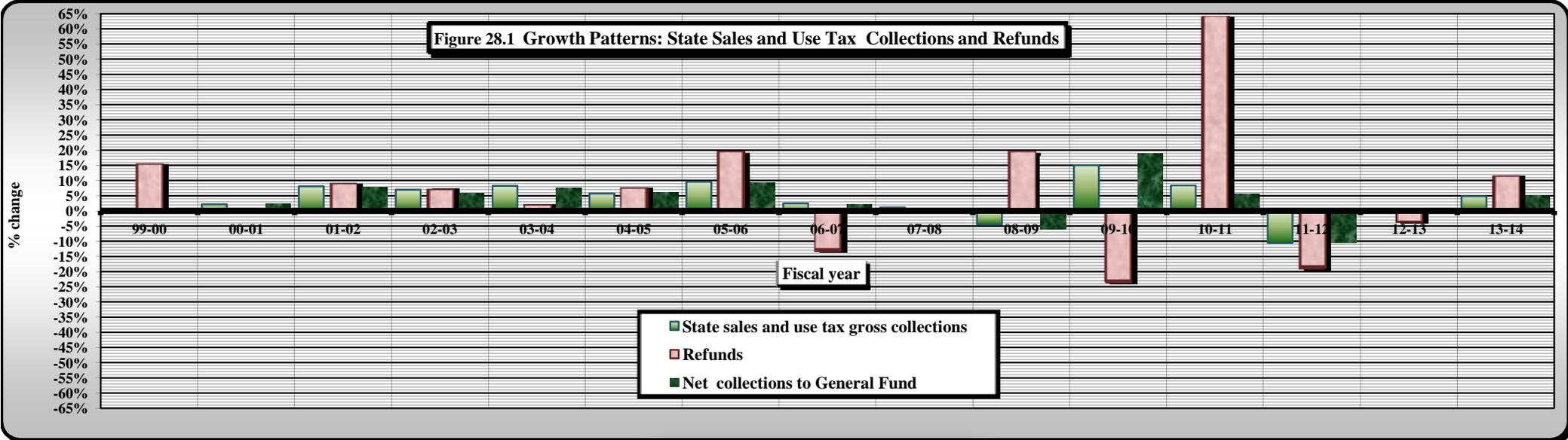


Figure 28.2 State Sales and Use Tax Refunds Issued Per \$1 Collection
(Refunds issued in a given fiscal year may be associated with tax liability for a preceding year.)

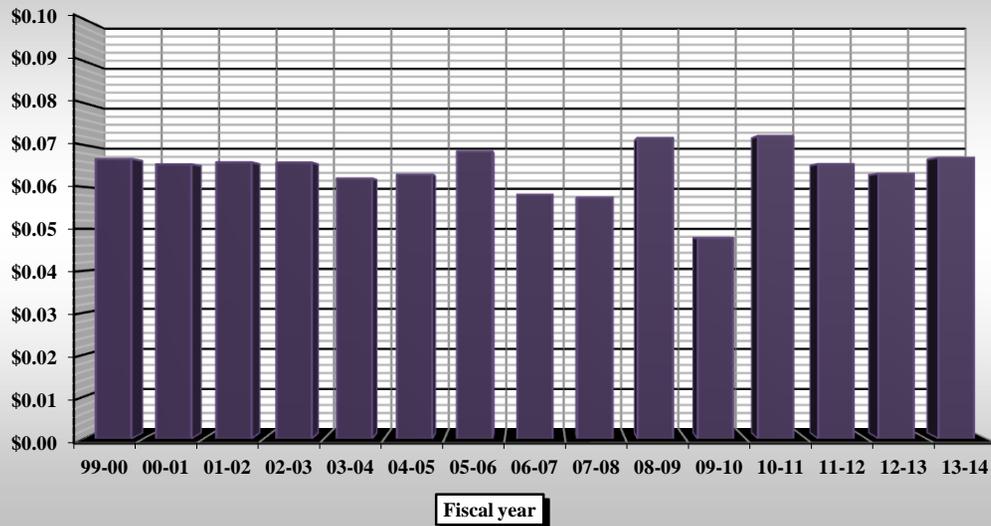


Figure 28.3 State Sales and Use Tax Collections: General Fund Portion as % of Gross Collections

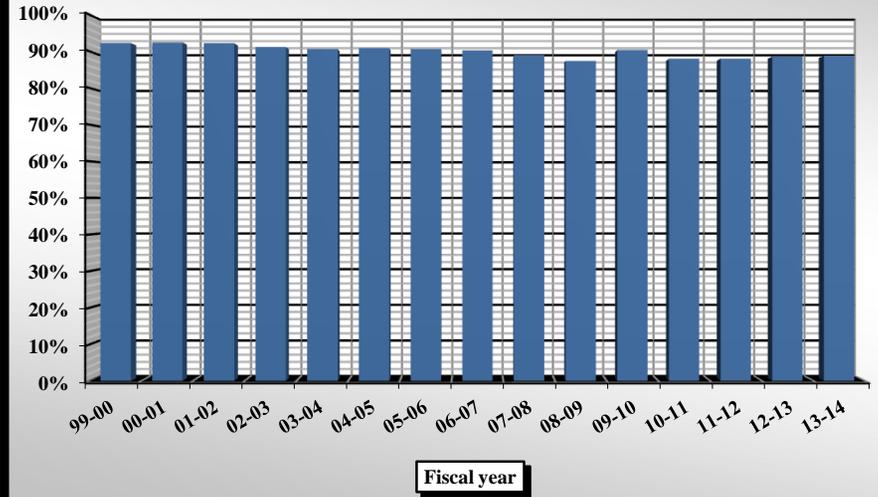


Figure 28.4 State Sales and Use Tax Gross Collections and Highway Use Tax 3% Retail Sales and 3% Long-term Lease Collections

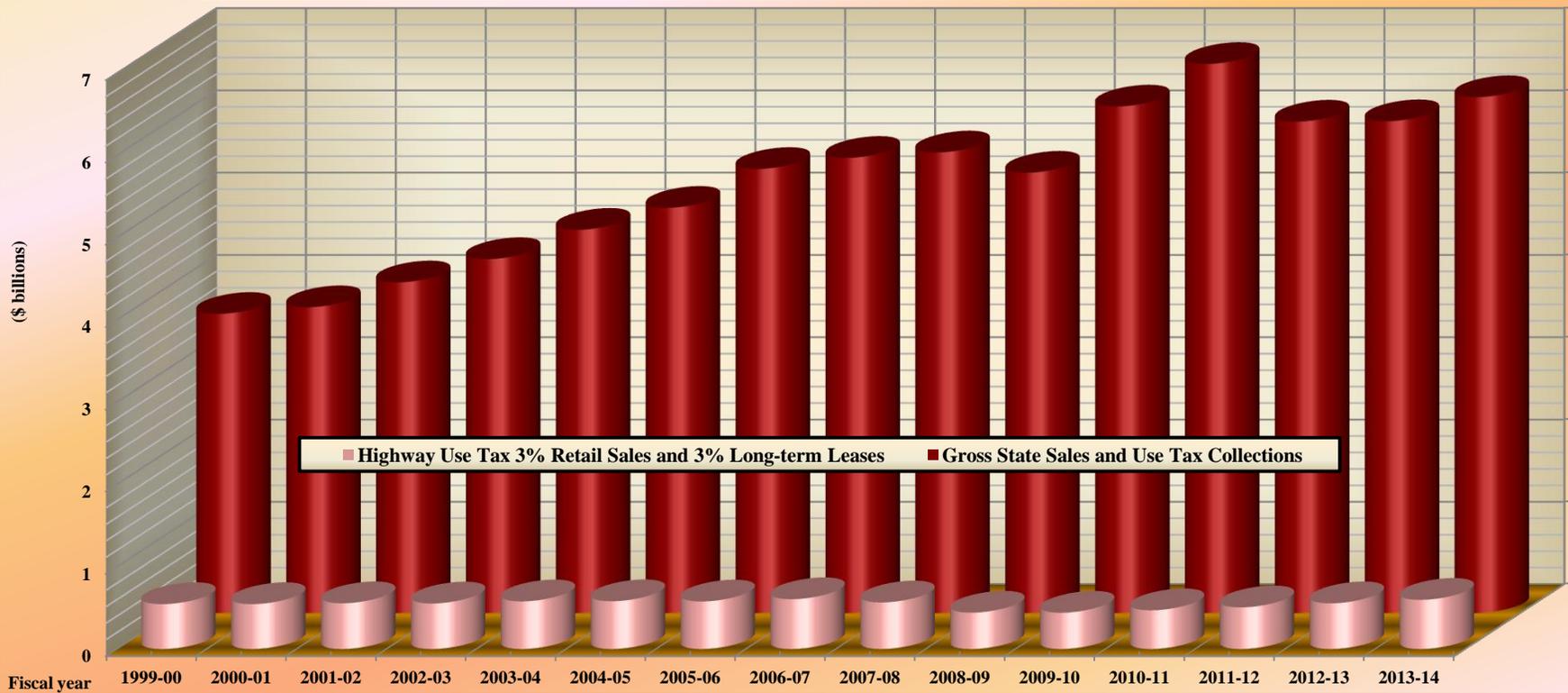


TABLE 29. STATE PER CAPITA SALES and USE TAX GROSS COLLECTIONS, PER CAPITA MOTOR FUELS TAX GROSS COLLECTIONS, PER CAPITA INDIVIDUAL INCOME TAX GROSS COLLECTIONS, and STATE PER CAPITA PERSONAL INCOME

Tax type: [State per capita tax collections derived from gross collections]	Fiscal year ended*														
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
	I. State per capita personal income:														
	\$26,444	\$27,859	\$28,468	\$28,521	\$29,138	\$30,818	\$32,296	\$33,808	\$35,076	\$35,725	\$34,942	\$35,435	\$36,508	\$38,538	\$38,683
	II. State per capita tax collections:														
State sales & use tax.....	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613	\$636
Motor fuels tax+	\$142	\$154	\$157	\$148	\$160	\$167	\$181	\$190	\$183	\$173	\$173	\$181	\$201	\$203	\$202
Individual income tax.....	\$1,046	\$1,099	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,351	\$1,261
	III. State per capita tax collections as a % of per capita personal income:														
State sales & use tax.....	1.73%	1.65%	1.72%	1.81%	1.90%	1.87%	1.92%	1.83%	1.75%	1.61%	1.86%	1.97%	1.69%	1.59%	1.65%
Motor fuels tax	0.54%	0.55%	0.55%	0.52%	0.55%	0.54%	0.56%	0.56%	0.52%	0.48%	0.49%	0.51%	0.55%	0.53%	0.52%
Individual income tax.....	3.96%	3.95%	3.69%	3.59%	3.66%	3.78%	3.93%	4.06%	4.02%	3.51%	3.41%	3.51%	3.51%	3.51%	3.26%

+includes .25¢/gallon inspection tax

*(Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.)

Example: per capita personal income for calendar year 1999 (\$26,444) is paired with tax collections for fiscal year ended 2000.

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Source of per capita personal income and population: Bureau of Economic Analysis, Table SAI-3, Regional Economic Information System, September 30, 2014 release.

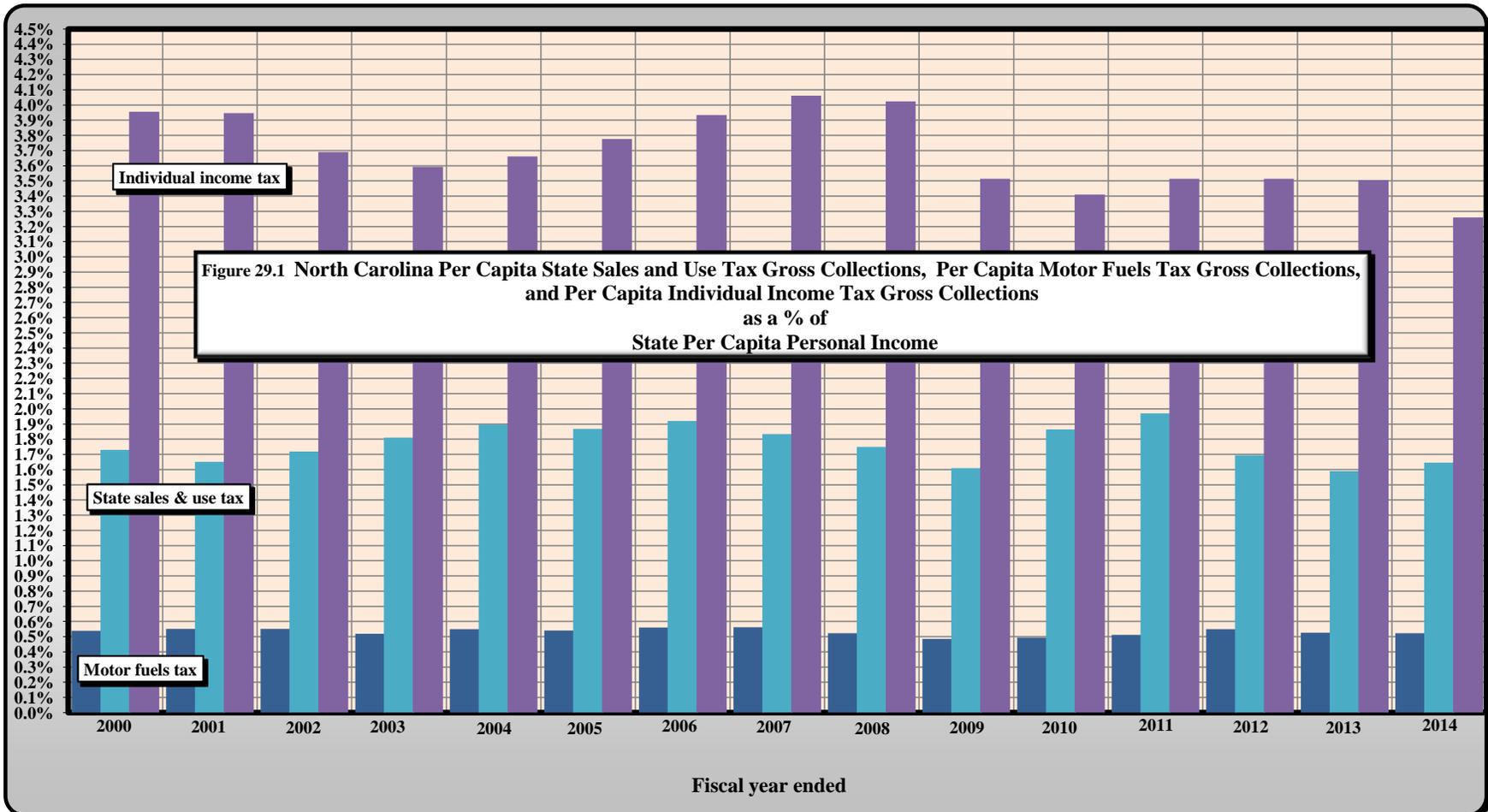


TABLE 30. STATE SALES AND USE TAX GROSS COLLECTIONS
GENERATED FROM THE STATE GENERAL RATE
PER ONE CENT (1¢) OF TAX

Fiscal year	State sales and use tax gross collections [\$]	State sales and use tax gross collections taxed at general rate [\$]	Portion of State sales and use tax gross collections taxed at general rate [%]	State sales and use tax general rate [%]	Computed State sales and use tax collections per 1¢ of tax [\$]
1999-00....	3,608,884,890	3,117,512,988	86.38%	4%	779,378,000
2000-01....	3,690,738,438	3,201,778,667	86.75%	"	800,445,000
2001-02....	3,994,007,200	3,397,612,545	85.07%	4%,4.5%	784,490,000
2002-03....	4,291,189,572	3,559,693,832	82.95%	4.5%	791,043,000
2003-04....	4,622,805,361	3,869,165,080	83.70%	"	859,814,000
2004-05....	4,894,933,722	4,111,246,661	83.99%	"	913,610,000
2005-06....	5,374,153,110	4,501,260,261	83.76%	"	1,000,280,000
2006-07....	5,505,595,819	4,574,033,710	83.08%	4.5%,4.25%	1,045,795,000
2007-08....	5,572,264,667	4,581,691,663	82.22%	4.25%	1,078,045,000
2008-09....	5,326,508,270	4,301,671,153	80.76%	4.25%,4.5%	975,252,000
2009-10....	6,087,041,393	5,013,391,493	82.36%	4.5%,5.5%,5.75%	927,334,000
2010-11....	6,620,297,200	5,557,791,438	83.95%	5.75%	966,572,000
2011-12....	5,945,826,703	4,979,958,230	83.76%	4.75%	1,029,396,000
2012-13....	5,984,311,036	5,005,387,259	83.64%	"	1,053,766,000
2013-14....	6,225,651,432	5,245,071,462	84.25%	"	1,104,226,000

[Collections for any given period may reflect multiple State general rates. The *Computed State sales and use tax collections per 1¢ of tax* amounts computed for years with multiple rates have been adjusted to account for the timing of rate change implementation. Tax collections generated from transactions subject to rates less than the general rate (preferential rates) and those subject to the *combined general rate* (telecommunications services, ancillary services, spirituous liquor, direct-to-home satellite service, and cable service) are included in column 1 but are excluded in the computations of collections per 1¢ of tax. Collections do not include state retained portions of local sales and use tax collections or refunds of local sales taxes to State agencies. Refer to *Table 28* for a more comprehensive list of major legislative changes affecting the tax base subject to the State general rate.]

State general rate:

The State general rate increased from 4% to 4.5% effective for sales made on or after **October 16, 2001** and was reduced to 4.25% effective **December 1, 2006**; the 2007 General Assembly enacted legislation to extend the 4.25% rate through September 30, 2008.

Effective **October 1, 2008**, the rate increased to 4.5%; effective **September 1, 2009**, the the rate increased from 4.5% to 5.5% (temporary additional 1% rate scheduled to expire on July 1, 2011); effective **October 1, 2009**, the rate increased from 5.5% to 5.75%; effective **July 1, 2011**, the temporary additional 1% rate expired resulting in an applicable rate of 4.75%.

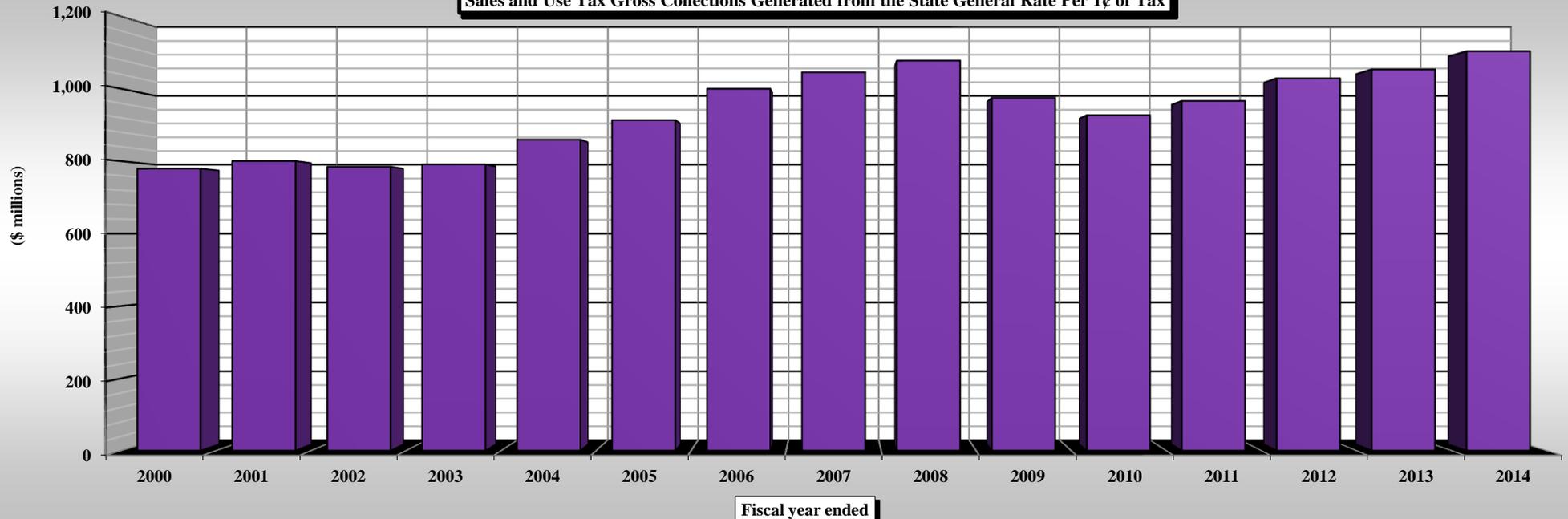
Effective **May 1, 1999**, the preferential 2% State rate applicable to food purchased for home consumption was repealed; selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since the repeal and are currently subject to the State general tax rate (refer to *Table 28*).

Effective **January 1, 2006**, the State general rate applies to the sales price of railway cars, locomotives, and mobile classrooms and offices (items previously subject to a preferential 3% State tax rate with a \$1,500 maximum tax per article).

Effective **January 1, 2014**, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate from January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.dorn.com/publications/fiscalyearsales>

Figure 30.1
Sales and Use Tax Gross Collections Generated from the State General Rate Per 1¢ of Tax



STATE SALES AND USE TAX STATISTICS

Figure 31.1 State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

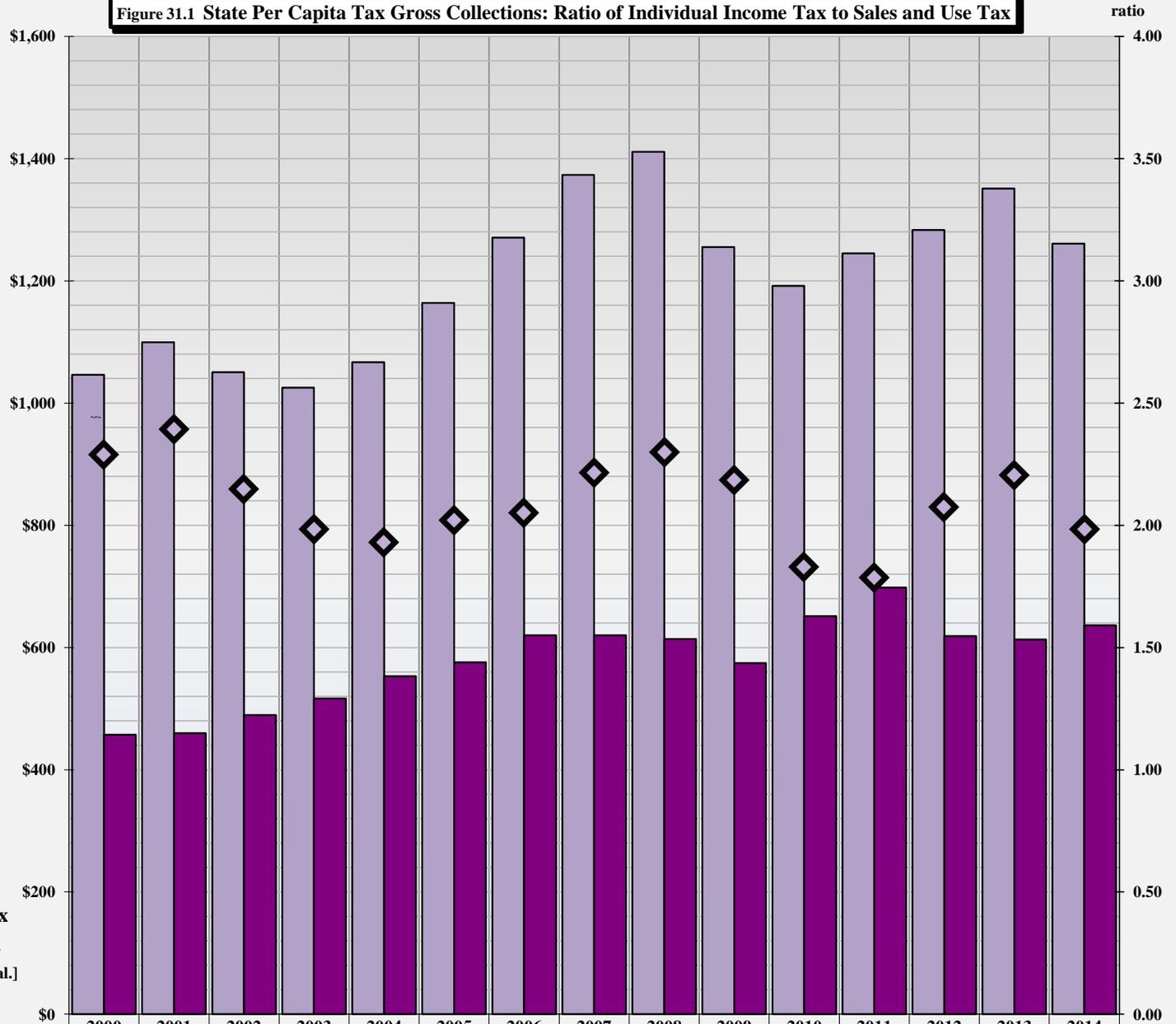


Table 31. State Per Capita Tax Gross Collections: Ratio of Individual Income Tax to Sales and Use Tax

[Per capita tax collections should be interpreted as a reflection of the portion of tax imposed (collected) on behalf of each individual.]

Fiscal year ended	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
■ Per capita gross individual income tax collections	\$1,046	\$1,099	\$1,050	\$1,025	\$1,067	\$1,164	\$1,271	\$1,373	\$1,411	\$1,255	\$1,192	\$1,245	\$1,283	\$1,351	\$1,261
■ Per capita gross sales & use tax collections	\$457	\$460	\$489	\$516	\$553	\$576	\$620	\$620	\$614	\$575	\$651	\$698	\$619	\$613	\$636
◆ Ratio of per capita income tax to per capita sales & use tax	2.29	2.39	2.15	1.98	1.93	2.02	2.05	2.21	2.30	2.18	1.83	1.78	2.07	2.20	1.98

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

Business groups	Fiscal year									
	1999-2000		2000-2001		2001-2002		2002-2003		2003-2004	
	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total	Amount [\$]	% of total
Retail:										
Apparel.....	101,312,348	2.8%	103,360,801	2.8%	111,403,687	2.8%	117,690,127	2.7%	127,897,863	2.8%
Automotive:	199,762,787	5.5%	200,666,251	5.4%	208,599,593	5.2%	227,265,003	5.3%	245,227,323	5.3%
Motor vehicle dealers.....	30,114,110	0.8%	29,838,988	0.8%	32,029,558	0.8%	37,646,002	0.9%	39,596,595	0.9%
Airplanes, boats - (3%) rate.....	10,803,837	0.3%	10,816,022	0.3%	9,371,592	0.2%	9,659,261	0.2%	12,569,582	0.3%
Manufactured home (mobile home) dealers.....	1,583,215	0.0%	1,794,168	0.0%	2,703,611	0.1%	4,300,358	0.1%	3,705,412	0.1%
Manufactured home (mobile home)-..... [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	19,389,423	0.5%	15,764,953	0.4%	13,938,318	0.3%	10,035,961	0.2%	9,055,266	0.2%
Modular home-[2% rate; 2.5% rate eff 1-1-04; ... 4.75% general State rate eff 1-1-14]	[included in mfd home group]		2,385,872	0.1%						
Other automotive.....	137,872,202	3.8%	142,452,120	3.9%	150,556,514	3.8%	165,623,421	3.9%	177,914,596	3.8%
Food.....	524,284,128	14.5%	544,829,232	14.8%	592,373,707	14.8%	647,561,215	15.1%	698,906,710	15.1%
Furniture.....	154,258,498	4.3%	147,154,473	4.0%	152,256,737	3.8%	163,022,146	3.8%	168,784,595	3.7%
General merchandise.....	715,701,673	19.8%	739,689,728	20.0%	779,544,745	19.5%	836,211,296	19.5%	905,225,841	19.6%
Lumber and building material.....	402,377,626	11.1%	398,824,508	10.8%	417,621,545	10.5%	442,421,857	10.3%	509,484,600	11.0%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	375,669,973	10.4%	382,383,571	10.4%	502,420,816	12.6%	638,345,779	14.9%	645,652,114	14.0%
Unclassified.....	840,673,522	23.3%	879,966,505	23.8%	1,159,122,440	29.0%	1,145,217,411	26.7%	1,237,648,867	26.8%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	54,188,149	1.5%	54,284,377	1.5%	44,467,748	1.1%	43,686,015	1.0%	43,196,807	0.9%
8% Highway use tax - motor vehicle leasing.....	31,320,520	0.9%	25,710,847	0.7%	26,196,182	0.7%	29,768,723	0.7%	40,780,642	0.9%
Wholesale licenses..... [Repealed for taxes paid on or after July 1, 1998.]	-	-	-	-	-	-	-	-	-	-
Use tax (see note).....	209,335,666	5.8%	213,868,145	5.8%	[see note]	[see note]	[see note]	[see note]	[see note]	[see note]
Total retail and use tax (licenses when applicable)	3,608,884,890	100.0%	3,690,738,438	100.0%	3,994,007,200	100.0%	4,291,189,572	100.0%	4,622,805,361	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2004-2005		2005-2006		2006-2007		2007-2008		2008-2009	
	Amount [\$]	% of total								
Retail:										
Apparel.....	142,766,762	2.9%	157,105,070	2.9%	164,582,009	3.0%	166,503,664	3.0%	160,766,330	3.0%
Automotive:	254,507,573	5.2%	268,416,687	5.0%	294,970,807	5.4%	268,653,868	4.8%	253,374,751	4.8%
Motor vehicle dealers.....	40,597,056	0.8%	42,583,989	0.8%	45,734,450	0.8%	41,502,539	0.7%	38,328,294	0.7%
Airplanes, boats - (3%) rate.....	11,395,303	0.2%	11,335,806	0.2%	11,951,215	0.2%	10,325,139	0.2%	7,871,696	0.1%
Manufactured home (mobile home) dealers.....	2,396,813	0.0%	2,626,920	0.0%	2,842,309	0.1%	2,482,915	0.0%	2,587,807	0.0%
Manufactured home (mobile home)- [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	5,607,207	0.1%	5,572,123	0.1%	5,025,574	0.1%	4,901,261	0.1%	4,374,523	0.1%
Modular home-[2% rate; 2.5% rate eff 1-1-04; ... 4.75% general State rate eff 1-1-14]	7,032,204	0.1%	6,203,637	0.1%	6,636,691	0.1%	5,280,537	0.1%	2,878,009	0.1%
Other automotive.....	187,478,990	3.8%	200,094,212	3.7%	222,780,568	4.0%	204,161,478	3.7%	197,334,421	3.7%
Food.....	725,611,884	14.8%	783,417,598	14.6%	831,453,408	15.1%	876,098,237	15.7%	886,588,933	16.6%
Furniture.....	181,087,138	3.7%	198,490,297	3.7%	208,499,382	3.8%	203,240,968	3.6%	170,867,003	3.2%
General merchandise.....	987,088,322	20.2%	1,089,864,576	20.3%	1,221,612,749	22.2%	1,175,496,989	21.1%	1,207,100,654	22.7%
Lumber and building material.....	594,458,884	12.1%	665,026,475	12.4%	686,415,346	12.5%	644,616,863	11.6%	516,895,325	9.7%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	669,470,423	13.7%	763,745,628	14.2%	855,902,217	15.5%	916,293,711	16.4%	961,872,971	18.1%
Unclassified.....	1,249,760,813	25.5%	1,362,051,125	25.3%	1,190,113,490	21.6%	1,267,588,011	22.7%	1,121,202,386	21.0%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	46,272,351	0.9%	36,214,021	0.7%	2,795,484	0.1%	755,963	0.0%	125,625	0.0%
8% Highway use tax - motor vehicle leasing.....	43,909,573	0.9%	49,821,633	0.9%	49,250,929	0.9%	53,016,394	1.0%	47,714,293	0.9%
Total retail and use tax (licenses when applicable)	4,894,933,722	100.0%	5,374,153,110	100.0%	5,505,595,819	100.0%	5,572,264,667	100.0%	5,326,508,270	100.0%

TABLE 32. - Continued

Business groups	Fiscal year									
	2009-2010		2010-2011		2011-2012		2012-2013		2013-2014	
	Amount [\$]	% of total								
Retail:										
Apparel.....	201,103,465	3.3%	228,324,220	3.4%	210,572,153	3.5%	217,286,706	3.6%	224,340,599	3.6%
Automotive:	298,594,153	4.9%	333,430,369	5.0%	293,295,322	4.9%	291,068,243	4.9%	313,355,019	5.0%
Motor vehicle dealers.....	45,651,373	0.7%	52,511,060	0.8%	46,398,619	0.8%	45,947,125	0.8%	57,046,193	0.9%
Airplanes, boats - (3%) rate.....	6,742,653	0.1%	6,241,010	0.1%	6,951,088	0.1%	7,400,185	0.1%	7,330,327	0.1%
Manufactured home (mobile home) dealers.....	2,654,471	0.0%	2,577,280	0.0%	2,176,281	0.0%	2,024,089	0.0%	2,330,961	0.0%
Manufactured home (mobile home)- [2% rate w/\$300 maximum tax per section; 4.75% general State rate eff 1-1-14]	2,793,127	0.0%	2,146,134	0.0%	2,099,181	0.0%	1,930,091	0.0%	3,343,178	0.1%
Modular home-[2% rate; 2.5% rate eff 1-1-04; ... 4.75% general State rate eff 1-1-14]	2,292,810	0.0%	1,735,914	0.0%	1,652,544	0.0%	1,683,392	0.0%	2,648,294	0.0%
Other automotive.....	238,459,719	3.9%	268,218,972	4.1%	234,017,609	3.9%	232,083,361	3.9%	240,656,066	3.9%
Food.....	1,055,334,447	17.3%	1,159,701,808	17.5%	1,032,532,550	17.4%	1,050,202,818	17.5%	1,094,730,715	17.6%
Furniture.....	183,288,893	3.0%	197,328,858	3.0%	175,004,824	2.9%	178,706,520	3.0%	185,386,129	3.0%
General merchandise.....	1,424,870,188	23.4%	1,556,012,339	23.5%	1,382,986,686	23.3%	1,386,103,453	23.2%	1,435,156,083	23.1%
Lumber and building material.....	524,953,730	8.6%	575,147,798	8.7%	532,014,339	8.9%	525,650,799	8.8%	559,344,805	9.0%
Utility services, cable, satellite, and liquor..... [See Utility services group notes for imposition and effective dates of the various tax types in category]	1,017,975,473	16.7%	999,108,470	15.1%	899,993,920	15.1%	910,528,887	15.2%	908,938,409	14.6%
Unclassified.....	1,337,075,208	22.0%	1,517,969,104	22.9%	1,364,255,171	22.9%	1,367,382,387	22.8%	1,442,584,691	23.2%
Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%..... [see notes for changes in 2005-06]	8,945	0.0%	39,005	0.0%	(4,749)	0.0%	9,082	0.0%	-	-
8% Highway use tax - motor vehicle leasing.....	43,836,892	0.7%	53,235,229	0.8%	55,176,488	0.9%	57,372,140	1.0%	61,814,982	1.0%
Total retail and use tax (licenses when applicable)	6,087,041,393	100.0%	6,620,297,200	100.0%	5,945,826,703	100.0%	5,984,311,036	100.0%	6,225,651,432	100.0%

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.dorn.com/publications/fiscalyearsales>

Detail may not add to totals due to rounding. Negative collection values attributable to the 1% rate business classification reflect negative adjustments made to multiple account periods.

Business classifications

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

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

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

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 October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the rate decreased to 4.75%.

TABLE 32. - Continued

Use tax category: Amounts shown for 1999-00 and 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.

1%, 2%, 2.5%, and 3% tax group (as of January 1, 2014, the 3% rate applicable to the sales of aircraft and boats is the remaining operative non-utility State preferential sales and use tax rate):

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 § 105-164.4(a)(8).
Twenty percent (20%) of the taxes collected under this statute is distributed to counties and municipalities. § 105-164.44G
[Prior to the law change, modular homes were taxed at the 2% State sales and use tax rate under § 105-164.4(a)(1a).]

2005-06 Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*).

2006-07 Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

2013-14 Effective January 1, 2014, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were taxed at a State preferential 2% rate with a \$300 maximum tax per section; modular homes were taxed at 2.5%).

Food group:

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

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

2003-04 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 is taxable and subject to both the State and local rates under § 105-164.13(50).]
Effective January 1, 2004, candy was exempted 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 § 105-164.13(50).]

2005-06 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.

2007-08 Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.

2008-09 Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

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.

2005-06 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.

2006-07 Effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction. The combined general rate is the State general rate plus the sum of the rates of local tax authorized for every county in the State (2.5%). The combined general rate is imposed on the gross receipts of providing telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages.
Effective January 1, 2007, the credit allowed against the sales tax imposed for locally paid cable television franchise taxes was repealed as cable service providers no longer pay franchise taxes on cable services to local governments; legislation authorized a quarterly payment from the State to local governments as replacement for the taxing authority.

2007-08 Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was reduced from 2.83% to 2.6%.
Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for a qualifying purpose was further reduced from 2.6% to 1.8%; the tax rate applicable to sales of electricity sold to a farmer for a qualifying purpose was reduced from 2.83% to 1.8%.
Effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments.

2008-09 Effective July 1, 2008, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.8% to 1.4%.

2009-10 Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose decreased from 1.4% to 0.8%.
Effective September 1, 2009, the combined general rate increased from 7% to 8% to incorporate the general State sales tax rate increase.

2010-11 Effective July 1, 2010, the tax rate applicable to sales of electricity sold to a manufacturing industry (or to a farmer) for a qualifying purpose was repealed.

2011-12 Effective July 1, 2011, the combined general rate decreased from 8% to 7% to incorporate the general State sales tax rate reduction.

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 STATE SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION

Figure 32.1 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 1999-00

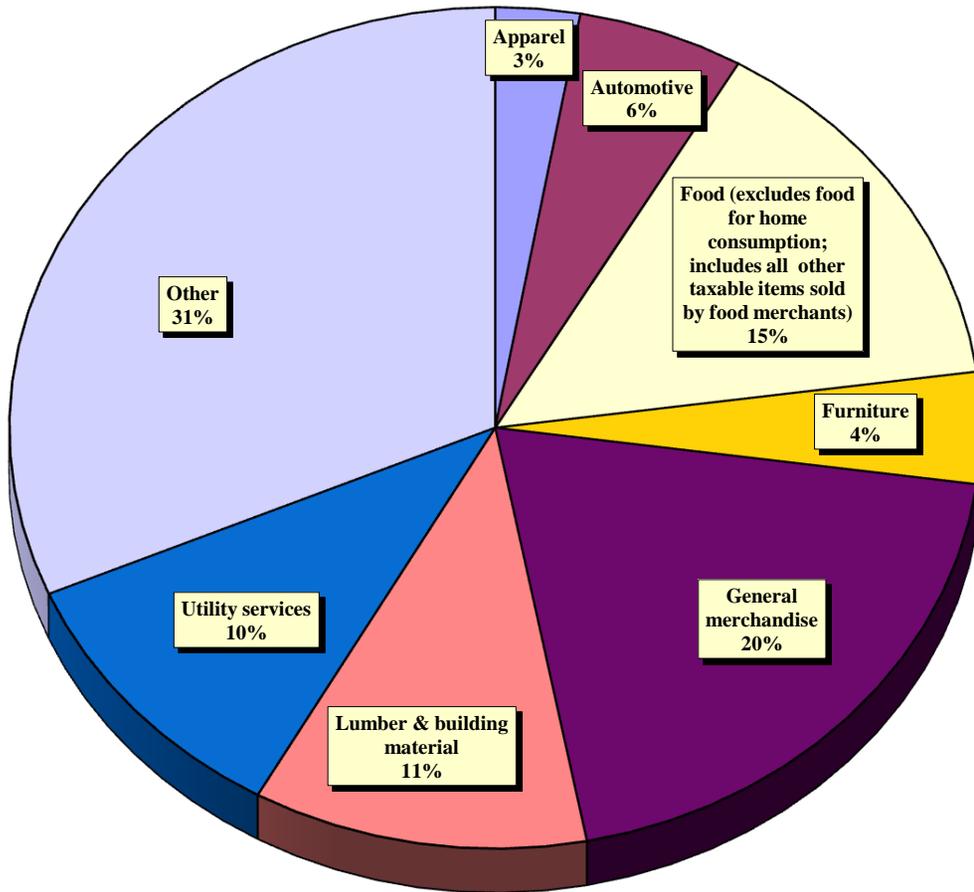
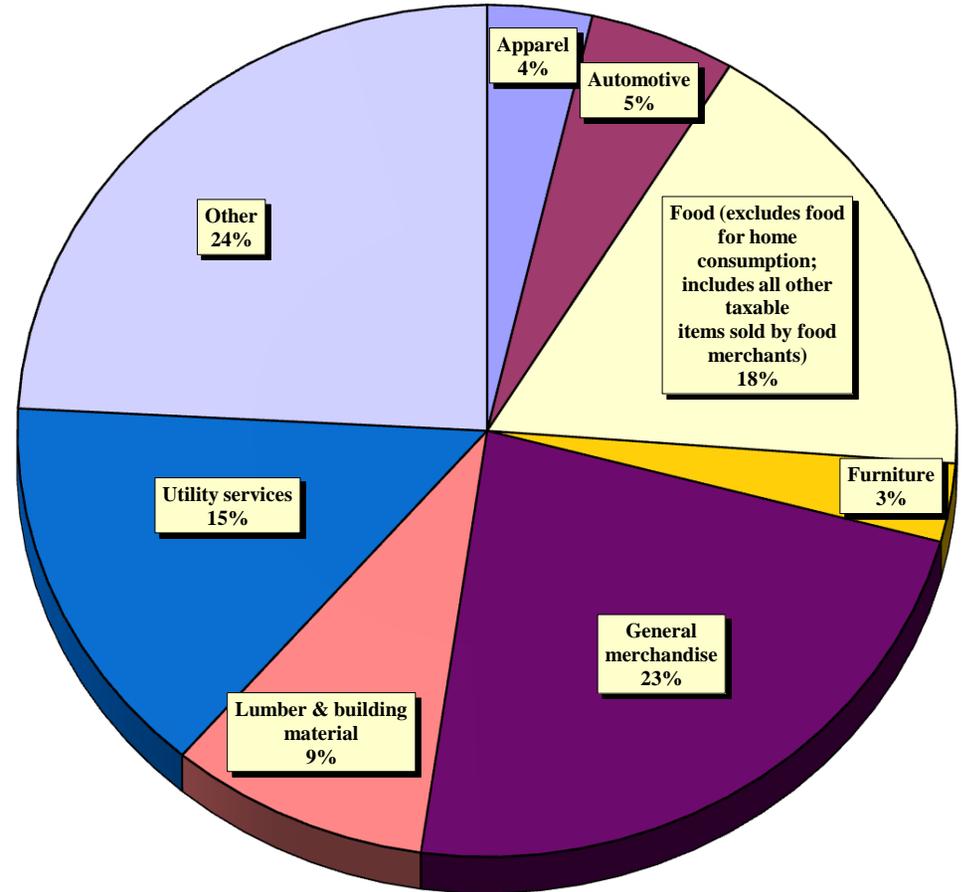


Figure 32.2 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 2013-14



Business classifications are not indicative of sales of specific products (merchandising lines), but are, instead, reflective of all taxable items sold by a merchant or business establishment coded in the classification. For example, the food category includes all transactions of establishments such as bakeries, dairy bars, vending machine operators, restaurants, grills, taverns, nightclubs, and grocers. All taxable items sold by a grocer including taxable food, cleaning products, toiletries, hardware, floral sales, taxable pharmaceutical items, gifts, toys, office supplies, and miscellany are included in the food category while taxable food items sold by discount stores, wholesale buying clubs, department stores, and convenience stores are included in the general merchandise group - not the food group. The State tax rate applicable to food for home consumption was repealed effective for transactions on or after May 1, 1999; food for home consumption is subject to a local 2% tax rate.

TABLE 33. SALES AND USE TAX REFUNDS BY TYPE OF TAX REFUNDED BY TYPE OF CLAIMANT

Fiscal year	Carriers in interstate commerce			Nonprofit hospitals, churches, etc.			North Carolina counties, municipalities, United States government and other governmental entities			All others [Excludes refunds of local tax paid by State agencies]+			All refunds [Excludes refunds of local tax paid by State agencies]+		
	State tax [\$]	Local tax [\$]	Total tax* [\$]	State tax [\$]	Local tax [\$]	Total tax* [\$]	State tax [\$]	Local tax [\$]	Total tax* [\$]	State tax [\$]	Local tax [\$]	Total tax* [\$]	State tax [\$]	Local tax [\$]	Total tax* [\$]
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
2005-06.....	4,028,153	2,149,603	6,177,757	212,329,737	118,217,934	330,547,671	117,531,791	61,947,781	179,479,572	35,394,652	11,487,136	46,881,789	369,284,334	193,802,455	563,086,789
2006-07.....	5,155,705	2,806,950	7,962,655	214,557,219	105,198,296	319,755,516	77,171,994	60,144,780	137,316,773	24,837,373	9,646,039	34,483,412	321,722,290	177,796,065	499,518,356
2007-08.....	4,496,247	2,531,572	7,027,819	184,143,155	108,371,236	292,514,392	89,758,327	69,310,816	159,069,143	43,065,629	19,781,539	62,847,168	321,463,358	199,995,164	521,458,522
2008-09.....	3,870,785	2,232,006	6,102,792	216,810,046	117,047,722	333,857,768	91,899,768	72,666,916	164,566,685	70,747,621	33,071,847	103,819,468	383,328,220	225,018,492	608,346,712
2009-10.....	4,469,312	2,428,413	6,897,725	161,785,189	89,572,642	251,357,831	85,713,647	65,089,072	150,802,719	42,181,156	19,761,026	61,942,182	294,149,304	176,851,153	471,000,457
2010-11.....	6,694,270	3,414,728	10,108,999	301,659,267	125,105,391	426,764,659	112,104,531	67,964,511	180,069,042	60,958,021	24,240,106	85,198,127	481,416,090	220,724,737	702,140,826
2011-12.....	6,763,990	2,951,118	9,715,107	214,098,591	81,377,497	295,476,088	117,468,231	57,821,760	175,289,992	52,610,759	21,172,452	73,783,212	390,941,571	163,322,827	554,264,398
2012-13.....	4,229,676	2,005,217	6,234,894	223,050,954	102,623,065	325,674,019	90,929,996	55,750,161	146,680,158	59,229,661	26,425,806	85,655,467	377,440,288	186,804,250	564,244,538
2013-14.....	3,652,290	1,791,345	5,443,636	267,984,670	130,162,950	398,147,619	99,189,538	60,703,221	159,892,760	48,961,211	18,449,904	67,411,115	419,787,709	211,107,420	630,895,129

Detail may not add to totals due to rounding.

+ Refunds of local sales and use taxes paid by State agencies are transferred to the General Fund as non-tax revenue (refer to Table 3).

State agency refund transfers to General Fund (non-tax revenue):

Refunds of local tax paid by State agencies [§ 105-164.14(e)]

Effective July 1, 2004, State agencies became exempt from tax paid on direct purchases of tangible personal property that were previously eligible for refund.

[The exemption replaced the refund provision.]

1999-00	\$14,179,227	2007-08	\$3,303,137
2000-01	12,471,836	2008-09	1,906,144
2001-02	11,055,005	2009-10	2,133,686
2002-03	11,013,787	2010-11	2,432,477
2003-04	14,456,215	2011-12	3,555,009
2004-05	10,241,254	2012-13	2,825,727
2005-06	3,013,584	2013-14	3,716,166
2006-07	4,124,281		

*Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

TABLE 34. SALES AND USE TAX GOVERNMENTAL REFUNDS BY TYPE OF GOVERNMENTAL CLAIMANT

[Refunds are combined State and local taxes]

Fiscal year	Counties ^R [\$]	Municipalities [\$]	Public Schools ^a [\$]	Other refunds				Total [\$]
				Special Districts/ Authorities ^R [\$]	U.S. Government [\$]	University System [\$]	Total Other [\$]	
1999-00.....	26,975,129	30,977,212	33,303,389	2,937,753	4,357,980	9,016,757	16,312,490	107,568,220
2000-01.....	26,487,706	34,066,526	43,623,309	3,704,046	5,198,918	8,974,001	17,876,965	122,054,505
2001-02.....	29,284,899	35,381,885	46,735,152	3,581,596	2,178,326	9,024,033	14,783,954	126,185,889
2002-03.....	29,036,047	36,588,677	48,076,155	3,520,973	3,477,095	10,410,443	17,408,510	131,109,389
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
2005-06.....	39,130,085	50,863,093	65,346,833	5,529,512	8,089,712	10,520,337	24,139,562	179,479,572
2006-07.....	42,368,496	55,156,980	24,068,471	5,504,657	2,080,457	8,137,713	15,722,827	137,316,773
2007-08.....	51,746,686	59,799,219	21,413,784	7,396,548	5,361,775	13,351,129	26,109,453	159,069,143
2008-09.....	56,983,541	64,154,598	20,658,916	7,458,198	4,049,026	11,262,406	22,769,630	164,566,685
2009-10.....	49,884,770	61,520,991	17,859,179	7,441,093	4,358,917	9,737,770	21,537,779	150,802,719
2010-11.....	73,060,237	66,648,600	17,255,463	8,061,810	3,678,707	11,364,226	23,104,743	180,069,042
2011-12.....	60,712,820	72,056,625	15,733,314	7,383,048	8,046,010	11,358,175	26,787,233	175,289,992
2012-13.....	47,672,883	59,056,531	16,334,960	7,257,954	5,444,678	10,913,151	23,615,783	146,680,158
2013-14.....	52,187,446	65,195,453	17,215,760	6,725,423	6,722,568	11,846,109	25,294,100	159,892,760

The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997; SL 1998-212 created the University of North Carolina Health Care System pursuant to § 116-37 effective November 1, 1998. [The University of North Carolina Health Care System (formerly UNC Hospitals at Chapel Hill)-related refunds are included in the University System amounts.]

^aSchool administrative units were first eligible to receive refunds in fiscal year 1999-00 for taxes paid on or after January 1, 1998. Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid by local school administrative units are non refundable. Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

Detail may not add to totals due to rounding.

^RRevised to reflect refund reclassification for fiscal years 2010-11 and 2011-12.

TABLE 35A. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS BY SIZE OF ANNUAL REFUND BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2003-04					Fiscal year 2004-05					Fiscal year 2005-06					Fiscal year 2006-07				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$2,000	6,184	64.6%	4,370,099	1.7%	707	5,947	61.7%	4,388,221	1.5%	738	5,698	60.2%	4,184,006	1.3%	734	5,574	60.3%	4,200,118	1.3%	754
\$2,001 - \$4,000	1,313	13.7%	3,707,905	1.4%	2,824	1,359	14.1%	3,855,427	1.3%	2,837	1,402	14.8%	3,961,869	1.2%	2,826	1,384	15.0%	3,919,160	1.2%	2,832
\$4,001 - \$6,000	531	5.5%	2,573,057	1.0%	4,846	578	6.0%	2,846,869	1.0%	4,925	598	6.3%	2,938,369	0.9%	4,914	581	6.3%	2,840,920	0.9%	4,890
\$6,001 - \$8,000	278	2.9%	1,927,498	0.7%	6,933	372	3.9%	2,572,954	0.9%	6,917	372	3.9%	2,579,785	0.8%	6,935	334	3.6%	2,289,525	0.7%	6,855
\$8,001 - \$10,000	211	2.2%	1,885,906	0.7%	8,938	193	2.0%	1,731,938	0.6%	8,974	219	2.3%	1,973,017	0.6%	9,009	212	2.3%	1,902,581	0.6%	8,974
\$10,001 - \$50,000	761	8.0%	16,020,770	6.2%	21,052	886	9.2%	17,999,637	6.0%	20,316	837	8.8%	17,638,177	5.3%	21,073	843	9.1%	17,715,049	5.5%	21,014
\$50,001 - \$100,000	127	1.3%	8,851,079	3.4%	69,694	120	1.2%	8,190,351	2.7%	68,253	147	1.6%	10,310,240	3.1%	70,138	139	1.5%	9,554,994	3.0%	68,741
\$100,001 - \$500,000	109	1.1%	24,192,123	9.4%	221,946	130	1.3%	25,340,491	8.5%	194,927	118	1.2%	23,486,648	7.1%	199,039	118	1.3%	24,884,214	7.8%	210,883
\$500,001 - \$1,000,000	20	0.2%	13,682,039	5.3%	684,102	22	0.2%	15,661,775	5.2%	711,899	26	0.3%	18,216,058	5.5%	700,618	24	0.3%	16,693,467	5.2%	695,561
\$1,000,001 or more	34	0.4%	180,061,902	70.0%	5,295,938	37	0.4%	216,478,319	72.4%	5,850,765	42	0.4%	245,259,502	74.2%	5,839,512	42	0.5%	235,755,487	73.7%	5,613,226
Total	9,568	100.0%	257,272,378	100.0%	26,889	9,644	100.0%	299,065,983	100.0%	31,011	9,459	100.0%	330,547,671	100.0%	34,945	9,251	100.0%	319,755,516	100.0%	34,564

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2007-08					Fiscal year 2008-09					Fiscal year 2009-10					Fiscal year 2010-11				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$2,000	5,470	59.6%	4,042,078	1.4%	739	5,517	59.2%	4,118,279	1.2%	746	5,341	60.8%	3,855,710	1.5%	722	4,963	55.9%	3,827,904	0.9%	771
\$2,001 - \$4,000	1,409	15.3%	3,982,788	1.4%	2,827	1,364	14.6%	3,878,974	1.2%	2,844	1,294	14.7%	3,661,715	1.5%	2,830	1,365	15.4%	3,862,803	0.9%	2,830
\$4,001 - \$6,000	561	6.1%	2,738,175	0.9%	4,881	648	7.0%	3,164,915	0.9%	4,884	593	6.8%	2,890,463	1.1%	4,874	637	7.2%	3,103,894	0.7%	4,873
\$6,001 - \$8,000	349	3.8%	2,405,537	0.8%	6,893	359	3.9%	2,476,135	0.7%	6,897	311	3.5%	2,154,171	0.9%	6,927	348	3.9%	2,399,942	0.6%	6,896
\$8,001 - \$10,000	224	2.4%	1,997,848	0.7%	8,919	222	2.4%	1,970,029	0.6%	8,874	207	2.4%	1,848,115	0.7%	8,928	221	2.5%	1,966,639	0.5%	8,899
\$10,001 - \$50,000	834	9.1%	17,536,385	6.0%	21,027	866	9.3%	18,736,631	5.6%	21,636	754	8.6%	15,561,689	6.2%	20,639	928	10.5%	19,468,534	4.6%	20,979
\$50,001 - \$100,000	149	1.6%	10,487,406	3.6%	70,385	151	1.6%	10,307,368	3.1%	68,261	129	1.5%	9,016,568	3.6%	69,896	162	1.8%	11,487,919	2.7%	70,913
\$100,001 - \$500,000	124	1.4%	25,243,587	8.6%	203,577	127	1.4%	24,860,446	7.4%	195,752	104	1.2%	22,558,452	9.0%	216,908	174	2.0%	35,094,463	8.2%	201,692
\$500,001 - \$1,000,000	26	0.3%	18,475,931	6.3%	710,613	27	0.3%	19,262,005	5.8%	713,408	16	0.2%	11,340,851	4.5%	708,803	26	0.3%	17,682,621	4.1%	680,101
\$1,000,001 or more	38	0.4%	205,604,658	70.3%	5,410,649	40	0.4%	245,082,986	73.4%	6,127,075	34	0.4%	178,470,097	71.0%	5,249,120	50	0.6%	327,869,939	76.8%	6,557,399
Total	9,184	100.0%	292,514,392	100.0%	31,850	9,321	100.0%	333,857,768	100.0%	35,818	8,783	100.0%	251,357,831	100.0%	28,619	8,874	100.0%	426,764,659	100.0%	48,092

Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year	Fiscal year 2011-12					Fiscal year 2012-13					Fiscal year 2013-14				
	Claimants		Refunds issued			Claimants		Refunds issued			Claimants		Refunds issued		
	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]	#	% of total	Amount [\$]	% of total	Avg per claimant [\$]
<=\$2,000	4,873	57.6%	3,690,407	1.2%	757	4,985	58.1%	3,765,814	1.2%	755	4,827	57.5%	3,657,052	0.9%	758
\$2,001 - \$4,000	1,329	15.7%	3,780,182	1.3%	2,844	1,376	16.0%	3,922,208	1.2%	2,850	1,245	14.8%	3,566,484	0.9%	2,865
\$4,001 - \$6,000	572	6.8%	2,802,392	0.9%	4,899	592	6.9%	2,917,797	0.9%	4,929	583	6.9%	2,834,798	0.7%	4,862
\$6,001 - \$8,000	349	4.1%	2,412,608	0.8%	6,913	291	3.4%	2,007,872	0.6%	6,900	332	4.0%	2,281,641	0.6%	6,872
\$8,001 - \$10,000	205	2.4%	1,834,907	0.6%	8,951	218	2.5%	1,950,887	0.6%	8,949	210	2.5%	1,866,945	0.5%	8,890
\$10,001 - \$50,000	820	9.7%	17,439,918	5.9%	21,268	788	9.2%	16,586,953	5.1%	21,049	813	9.7%	17,282,943	4.3%	21,258
\$50,001 - \$100,000	141	1.7%	9,879,190	3.3%	70,065	138	1.6%	9,738,292	3.0%	70,567	172	2.0%	11,815,625	3.0%	68,695
\$100,001 - \$500,000	110	1.3%	23,249,467	7.9%	211,359	133	1.5%	26,035,582	8.0%	195,756	146	1.7%	29,159,246	7.3%	199,721
\$500,001 - \$1,000,000	26	0.3%	18,812,226	6.4%	723,547	14	0.2%	10,391,526	3.2%	742,252	23	0.3%	16,363,533	4.1%	711,458
\$1,000,001 or more	35	0.4%	211,574,791	71.6%	6,044,994	46	0.5%	248,357,089	76.3%	5,399,067	48	0.6%	309,319,351	77.7%	6,444,153
Total	8,460	100.0%	295,476,088	100.0%	34,926	8,581	100.0%	325,674,019	100.0%	37,953	8,399	100.0%	398,147,619	100.0%	47,404

Detail may not add to totals due to rounding.

Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations. Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

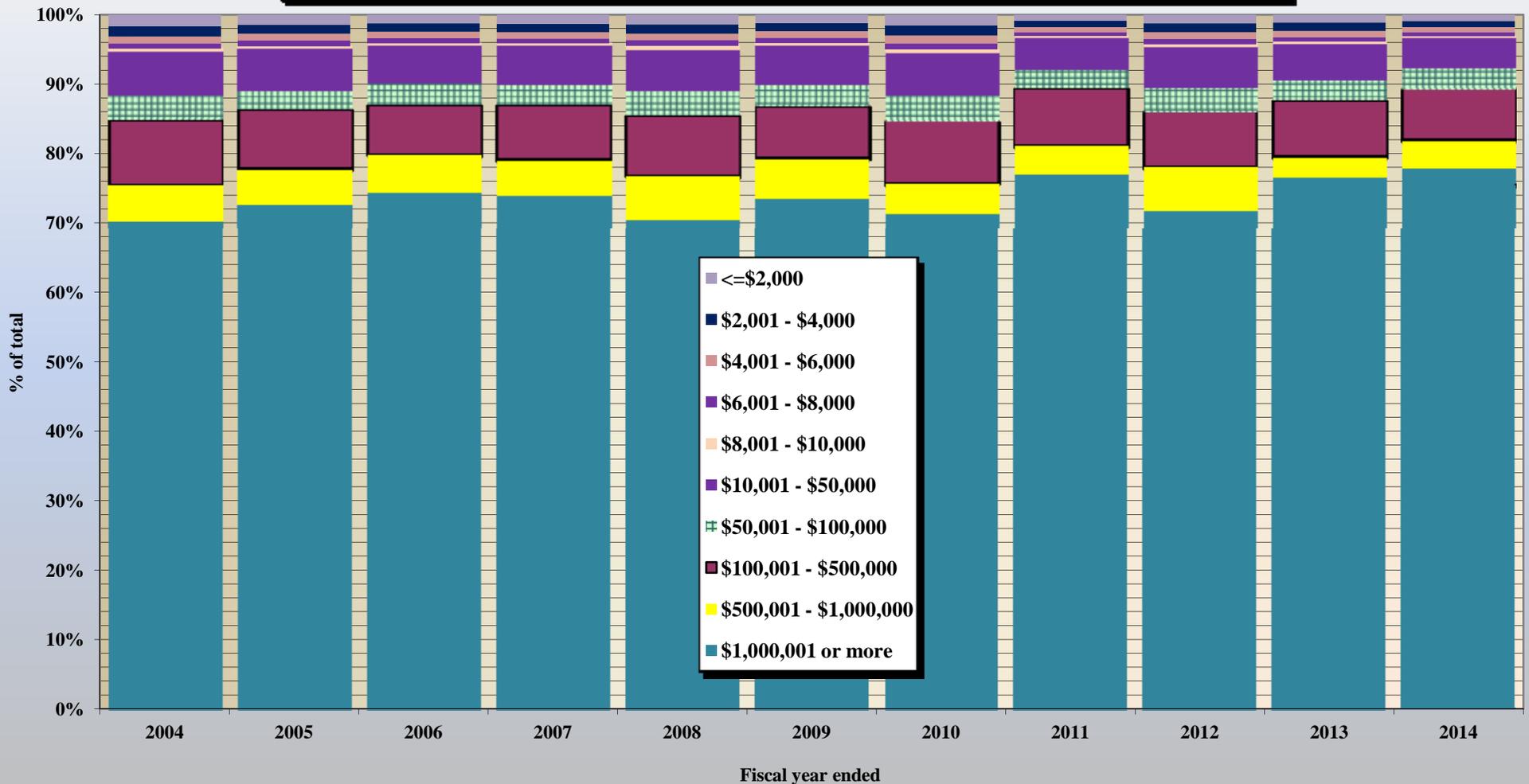
Effective for transactions on or after July 1, 2008, § 105-164.14(b) was rewritten to clarify the types of qualifying entities. As rewritten, the refund provisions apply to an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities: Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.

The provision applies to volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC as well as to nonprofit hospitals and qualified retirement homes. A nonprofit hospital that is ineligible for a refund of sales and use taxes paid on its direct purchases of tangible personal property is allowed a refund of sales and use taxes paid on nonprescription drugs used in its operations.

As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

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).

Figure 35A.1 Annual Sales and Use Tax Refunds Issued to Nonprofit Entities By Size of Refund By Fiscal Year
 [Refunds include State and local taxes]



Claimants

Figure 35A.2 Number of Sales and Use Tax Nonprofit Refund Claimants by Size of Annual Refund by Fiscal Year

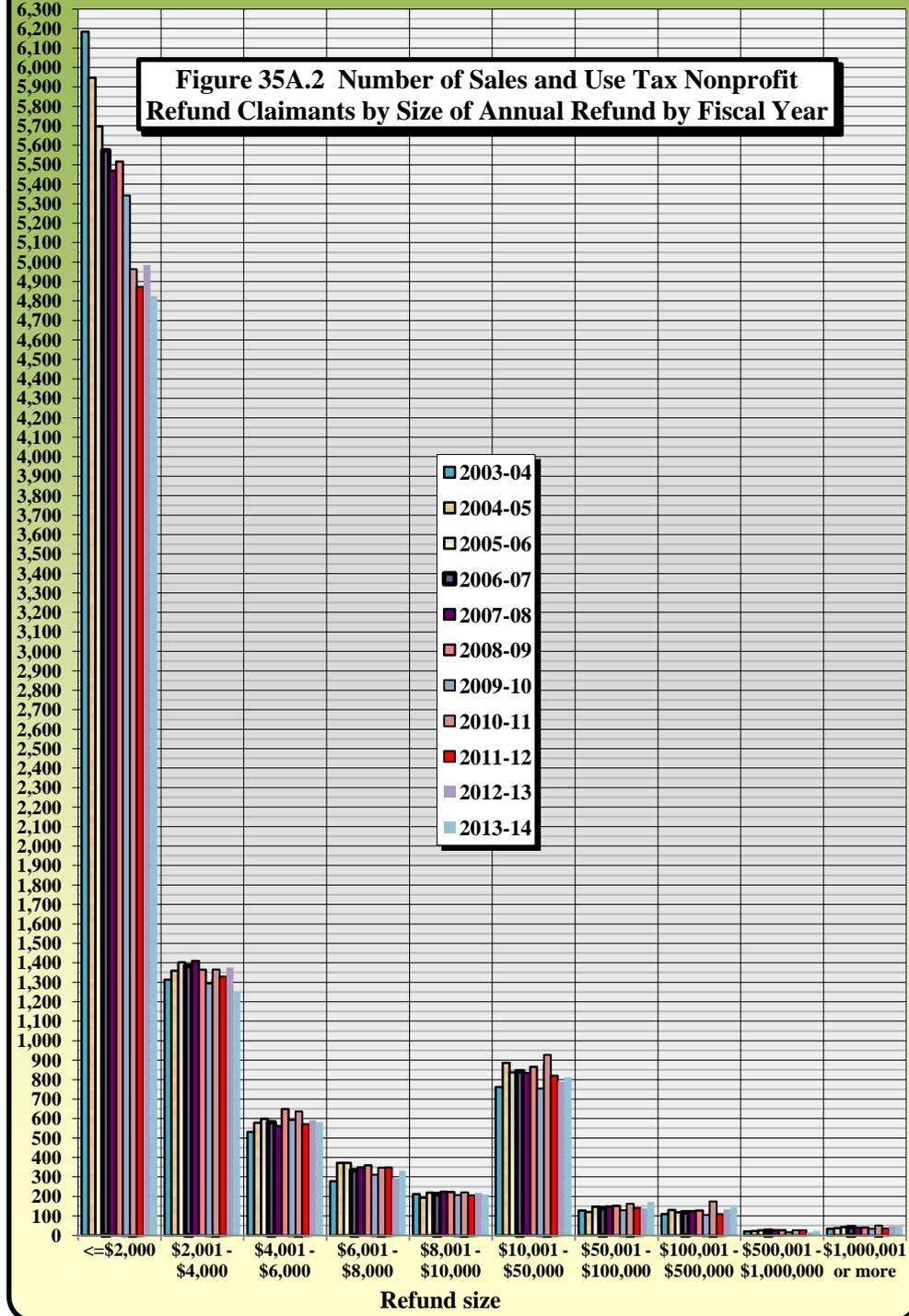


Figure 35A.3 Annual Sales and Use Tax Refunds Issued to Nonprofit Entity Claimants by Size of Refund for Fiscal Year 2013-14

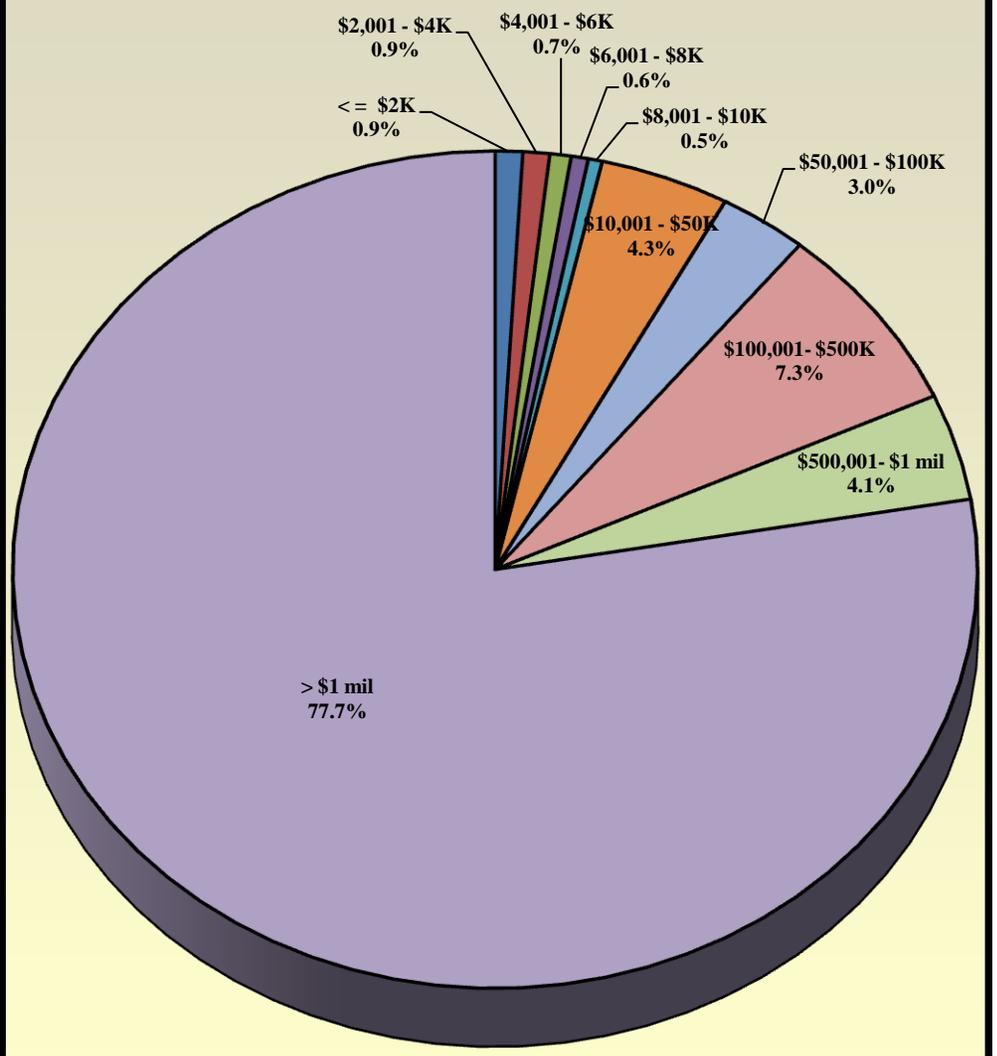


TABLE 35B. SALES AND USE TAX REFUNDS ISSUED TO NONPROFIT ENTITY CLAIMANTS: ANNUAL REFUNDS OF \$100,001 OR MORE BY TYPE OF CLAIMANT BY FISCAL YEAR

[Refunds are combined State and local taxes and may cover multiple semiannual claims]

Nonprofit Entity Type	Fiscal year 2003-04				Fiscal year 2004-05				Fiscal year 2005-06				Fiscal year 2006-07			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	85	52.1%	165,334,188	75.9%	87	46.0%	192,820,322	74.9%	84	45.2%	218,960,776	76.3%	77	41.8%	213,403,836	76.9%
Educational institutions:																
Collegiate institutions	15	9.2%	39,792,494	18.3%	24	12.7%	49,624,545	19.3%	26	14.0%	48,522,414	16.9%	27	14.7%	45,589,406	16.4%
Elementary, secondary institutions	8	4.9%	1,463,994	0.7%	11	5.8%	2,274,013	0.9%	6	3.2%	1,091,641	0.4%	7	3.8%	1,325,592	0.5%
Churches and other religious institutions	12	7.4%	2,299,304	1.1%	15	7.9%	2,710,671	1.1%	22	11.8%	5,852,296	2.0%	17	9.2%	3,904,682	1.4%
Charitable and other institutions	21	12.9%	5,096,678	2.3%	30	15.9%	6,774,471	2.6%	28	15.1%	7,658,259	2.7%	32	17.4%	8,037,225	2.9%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	22	13.5%	3,949,407	1.8%	22	11.6%	3,276,563	1.3%	20	10.8%	4,876,823	1.7%	24	13.0%	5,072,427	1.8%
Total	163	100.0%	217,936,065	100.0%	189	100.0%	257,480,586	100.0%	186	100.0%	286,962,209	100.0%	184	100.0%	277,333,168	100.0%

Nonprofit Entity Type	Fiscal year 2007-08				Fiscal year 2008-09				Fiscal year 2009-10				Fiscal year 2010-11			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	81	43.1%	195,557,648	78.4%	83	42.8%	231,074,534	79.9%	73	47.4%	159,758,501	75.2%	93	37.2%	309,194,643	81.2%
Educational institutions:																
Collegiate institutions	27	14.4%	36,243,729	14.5%	28	14.4%	38,265,853	13.2%	20	13.0%	37,144,579	17.5%	33	13.2%	41,731,906	11.0%
Elementary, secondary institutions	8	4.3%	1,374,928	0.6%	16	8.2%	2,478,955	0.9%	7	4.5%	1,011,316	0.5%	15	6.0%	3,009,623	0.8%
Churches and other religious institutions	19	10.1%	4,199,828	1.7%	15	7.7%	2,615,262	0.9%	17	11.0%	2,987,854	1.4%	26	10.4%	4,446,191	1.2%
Charitable and other institutions	29	15.4%	6,745,371	2.7%	34	17.5%	10,446,998	3.6%	26	16.9%	9,340,656	4.4%	56	22.4%	15,526,401	4.1%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	24	12.8%	5,202,672	2.1%	18	9.3%	4,323,835	1.5%	11	7.1%	2,126,495	1.0%	27	10.8%	6,738,258	1.8%
Total	188	100.0%	249,324,176	100.0%	194	100.0%	289,205,437	100.0%	154	100.0%	212,369,400	100.0%	250	100.0%	380,647,023	100.0%

Nonprofit Entity Type	Fiscal year 2011-12				Fiscal year 2012-13				Fiscal year 2013-14			
	Claimants		Refunds issued		Claimants		Refunds issued		Claimants		Refunds issued	
	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total	#	% of total	Amount [\$]	% of total
Hospitals and medical accommodations	73	42.7%	204,976,725	80.8%	70	36.3%	227,175,164	79.8%	73	33.6%	283,661,255	79.9%
Educational institutions:												
Collegiate institutions	20	11.7%	28,415,744	11.2%	26	13.5%	34,362,285	12.1%	29	13.4%	40,791,372	11.5%
Elementary, secondary institutions	9	5.3%	1,815,019	0.7%	11	5.7%	1,637,245	0.6%	18	8.3%	3,444,289	1.0%
Churches and other religious institutions	15	8.8%	2,999,676	1.2%	16	8.3%	2,451,570	0.9%	22	10.1%	4,288,508	1.2%
Charitable and other institutions	36	21.1%	11,044,840	4.4%	39	20.2%	12,533,486	4.4%	44	20.3%	14,978,901	4.2%
Retirement/convalescent facilities (includes adult care and skilled nursing facilities)	18	10.5%	4,384,480	1.7%	31	16.1%	6,624,447	2.3%	31	14.3%	7,677,806	2.2%
Total	171	100.0%	253,636,484	100.0%	193	100.0%	284,784,197	100.0%	217	100.0%	354,842,131	100.0%

Detail may not add to totals due to rounding.

Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

§ 105-164.14(b) provides for semiannual refunds to nonprofit entities of sales and use taxes paid on direct purchases of tangible personal property and certain services for use in conducting their nonprofit operations. Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions.

Effective for transactions on or after July 1, 2008, § 105-164.14(b) was rewritten to clarify the types of qualifying entities. As rewritten, the refund provisions apply to an organization that is exempt from income tax under section 501(c)(3) of the IRC and is not classified in any of the following major group areas of the National Taxonomy of Exempt Entities:

Community Improvement and Capacity Building, Public and Societal Benefit, or Mutual and Membership Benefit.

The provision applies to volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC as well as to nonprofit hospitals and qualified retirement homes.

A nonprofit hospital that is ineligible for a refund of sales and use taxes paid on its direct purchases of tangible personal property is allowed a refund of sales and use taxes paid on nonprescription drugs used in its operations.

As amended (retroactive for transactions on or after January 1, 2004), this refund provision also includes a university affiliated nonprofit organization that procures, designs, constructs, or provides facilities to, or for use by, a constituent institution of the UNC system.

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).

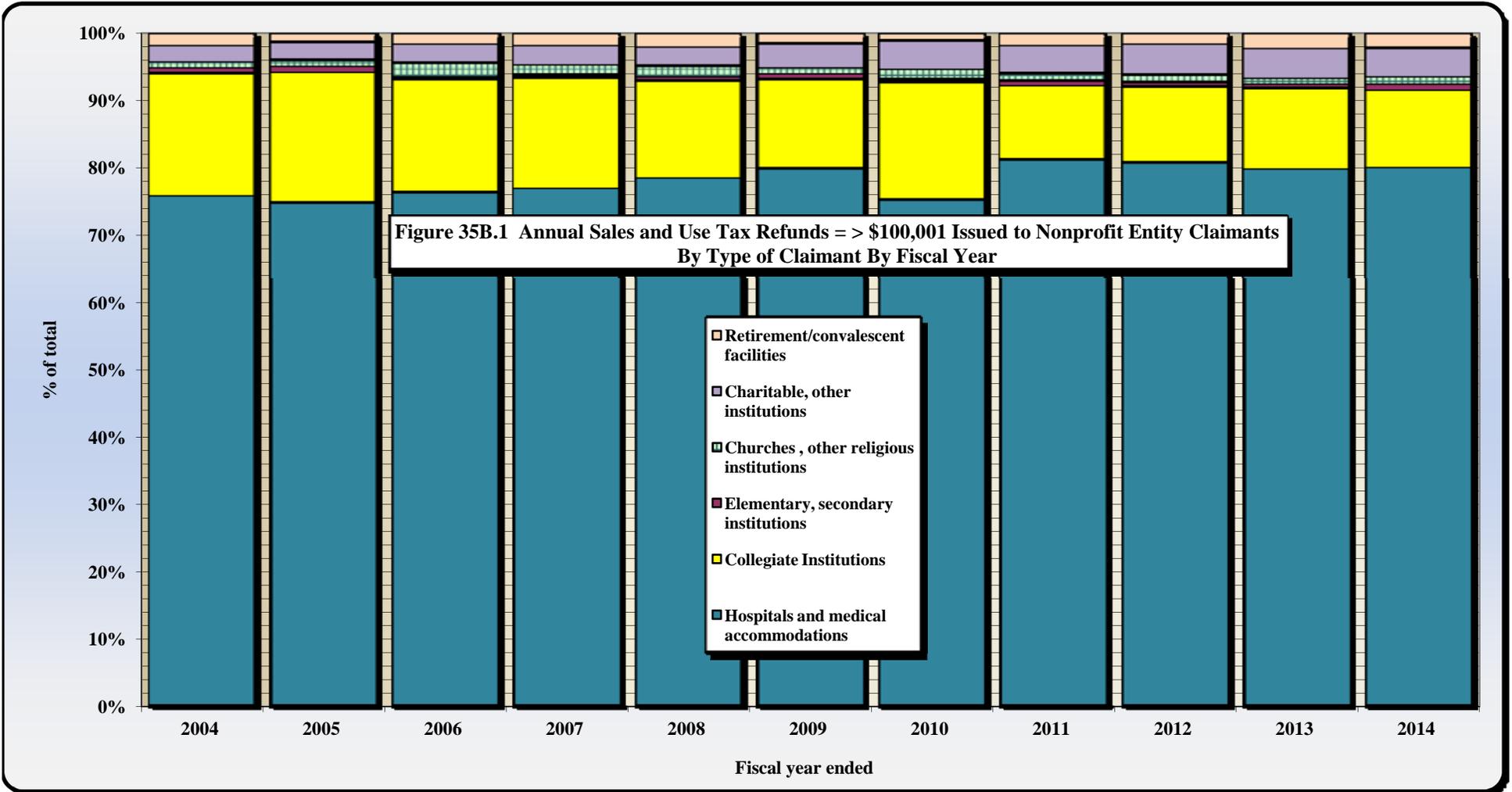


TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY

[§ 105 ARTICLE 5.]

[Beginning with fiscal year 2009-2010, county collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate plus any tax collections generated from preferential State sales and use tax rates that are sourced to a specific county.]

County	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Alamance.....	40,399,184	41,204,230	42,851,289	43,113,554	47,674,208	49,839,371	53,784,938	59,966,191	62,161,638	63,345,711	72,468,772	87,130,259	80,129,204	79,297,311	86,702,084
Alexander.....	3,613,664	3,724,722	3,972,134	4,392,940	4,654,719	4,918,836	4,947,818	5,263,218	4,647,721	4,569,335	6,894,419	7,914,559	7,328,458	7,213,980	7,241,734
Alleghany.....	1,814,785	1,762,313	1,738,109	1,903,682	2,196,145	2,467,351	2,818,043	3,055,775	3,117,986	2,677,284	3,065,480	3,606,691	3,034,972	2,796,068	2,936,061
Anson.....	2,961,589	3,097,028	3,428,042	3,628,768	3,829,553	3,911,263	4,272,770	4,361,342	4,190,869	4,234,503	5,369,926	6,071,275	5,343,199	5,299,743	5,747,863
Ash.....	4,153,309	3,915,315	4,770,694	5,466,310	6,043,598	6,194,880	6,455,118	7,426,760	7,447,294	7,233,071	9,089,088	10,343,859	9,080,953	8,613,542	8,870,746
Avery.....	5,163,760	5,215,752	5,482,128	5,748,743	5,898,377	6,211,723	6,783,570	7,700,180	7,697,047	6,839,914	9,222,246	10,327,786	8,652,699	8,604,015	9,188,176
Beaufort.....	11,736,779	11,486,690	11,753,177	12,063,787	13,306,582	15,126,932	15,075,070	15,678,215	15,585,107	15,532,098	19,498,406	21,267,497	19,527,422	18,182,982	17,723,570
Bertie.....	1,076,098	1,062,234	1,094,872	1,276,156	1,424,528	1,585,022	2,228,604	1,620,475	1,572,678	1,628,483	3,130,749	3,540,433	3,119,783	3,322,319	3,441,458
Bladen.....	4,515,778	5,115,733	5,103,377	5,527,333	5,851,075	5,911,341	5,774,057	5,572,058	4,903,688	5,166,216	8,408,377	9,469,640	8,559,610	8,688,531	8,836,106
Brunswick.....	22,318,882	23,540,251	25,526,250	27,996,443	30,927,995	34,178,492	38,045,896	41,768,694	40,485,487	39,937,385	49,671,793	57,091,079	51,627,554	53,969,558	58,108,909
Buncombe.....	87,982,500	91,079,187	97,493,614	102,460,499	109,834,690	121,085,757	131,751,653	147,013,762	140,356,609	132,558,499	156,991,513	180,256,585	160,858,195	173,771,437	181,363,146
Burke.....	15,750,752	15,780,405	15,964,975	16,355,242	18,038,723	18,061,822	18,568,802	19,194,061	19,252,245	18,728,568	24,917,392	28,454,621	24,630,412	25,407,897	26,969,321
Cabarrus.....	44,181,055	48,327,221	52,244,720	56,684,659	62,867,083	70,415,422	75,760,267	82,429,237	79,303,175	80,607,883	107,152,835	118,663,086	111,461,667	116,383,791	123,405,145
Caldwell.....	14,229,013	14,151,451	15,090,469	15,545,490	16,756,871	16,953,614	17,751,700	18,866,701	19,010,237	19,343,683	23,232,995	25,766,702	23,455,504	22,348,659	23,547,909
Camden.....	551,440	648,733	727,961	954,041	964,070	1,048,156	1,642,522	1,589,862	1,626,294	1,432,573	2,439,702	3,003,630	2,456,555	2,378,786	2,302,563
Carteret.....	22,822,214	22,757,622	24,546,469	27,150,974	30,095,622	32,223,010	35,312,631	36,844,840	35,099,441	35,025,734	42,015,384	46,625,761	42,272,414	40,830,995	43,200,872
Caswell.....	1,147,151	1,248,282	1,167,984	1,182,758	1,315,596	1,425,147	1,360,696	1,366,127	1,315,052	1,331,018	2,321,666	2,872,974	2,835,167	2,437,182	2,544,020
Catawba.....	57,798,291	58,680,200	60,720,961	62,550,222	66,848,024	70,309,771	74,419,881	80,665,656	78,299,634	72,811,513	88,351,941	98,533,897	85,176,034	82,998,286	85,866,680
Chatham.....	6,984,177	7,651,231	8,323,832	8,915,939	9,767,275	10,258,771	10,476,762	13,214,818	13,161,025	12,719,286	18,218,305	20,950,706	18,265,836	18,774,696	20,234,969
Cherokee.....	7,067,324	7,391,568	8,293,842	9,053,375	9,532,861	10,454,405	11,799,664	12,738,293	10,951,943	10,748,314	11,325,000	12,403,493	10,692,840	10,294,061	10,522,166
Chowan.....	2,430,811	2,466,611	2,557,887	2,636,953	3,070,848	3,061,263	3,403,699	3,704,208	3,368,527	3,120,013	4,808,715	5,400,857	4,744,508	4,650,868	4,861,841
Clay.....	1,348,413	1,372,940	1,677,321	1,759,998	2,057,875	2,393,731	2,551,593	2,378,388	2,305,630	2,120,799	2,989,700	3,212,876	2,827,691	2,761,502	3,096,452
Cleveland.....	23,948,191	21,621,777	22,429,817	23,738,896	24,879,782	26,128,463	27,139,116	28,211,170	27,626,117	28,804,533	31,289,268	37,479,296	34,227,482	33,827,465	33,444,389
Columbus.....	10,709,613	10,553,568	10,606,780	11,187,938	12,144,825	13,130,144	13,473,944	13,909,232	13,144,705	13,535,574	16,154,807	17,837,238	15,369,103	15,806,065	16,058,966
Craven.....	21,986,552	21,893,199	23,142,495	25,218,873	28,308,173	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	44,659,260	47,030,427	43,067,062	40,937,067	40,796,555
Cumberland.....	79,470,186	77,776,339	83,372,879	89,639,324	100,333,290	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	172,926,317	194,690,682	171,394,977	169,552,847	167,238,011
Currituck.....	5,650,779	6,171,203	6,642,809	8,075,613	9,007,335	9,352,254	10,299,573	10,042,159	9,910,026	9,908,895	15,813,782	19,180,930	18,508,365	18,862,555	19,091,309
Dare.....	29,664,994	32,677,567	37,945,114	43,704,716	46,954,220	49,883,302	51,604,582	52,824,658	50,609,715	50,866,855	52,554,877	63,416,314	56,770,905	56,720,164	57,830,610
Davidson.....	28,545,299	28,685,970	29,046,976	29,643,661	34,098,174	36,290,045	38,184,094	40,495,470	38,524,918	37,863,062	43,283,985	48,381,914	43,746,219	42,680,654	44,215,974
Davie.....	5,756,967	6,428,782	6,186,245	5,908,843	6,305,551	6,929,534	8,069,983	9,160,910	8,832,067	9,145,567	11,988,647	11,147,143	10,679,987	12,249,040	13,320,737
Duplin.....	7,260,513	7,098,051	7,306,484	7,847,434	8,595,800	9,456,290	10,304,947	10,387,751	9,974,983	10,754,083	14,267,834	16,449,812	14,988,559	15,681,485	15,788,343
Durham.....	126,850,945	129,528,113	134,665,639	142,006,766	148,458,989	158,512,266	164,700,048	166,292,584	158,239,661	160,546,492	214,526,124	239,871,532	215,264,465	234,204,186	262,026,510
Edgecombe.....	9,543,211	9,443,682	9,285,922	10,202,595	10,835,148	11,161,356	11,220,847	12,205,126	12,414,798	12,798,331	14,806,990	17,170,224	15,675,310	14,113,322	15,183,082
Forsyth.....	131,031,810	130,968,761	138,619,696	148,626,462	159,563,570	170,452,379	178,645,637	183,934,999	180,708,232	169,183,612	198,912,776	226,207,719	200,483,665	195,551,288	199,500,835
Franklin.....	6,786,965	6,958,283	7,528,458	7,785,915	9,444,692	10,821,064	12,942,325	13,740,776	12,385,607	11,400,686	12,566,613	13,884,105	12,877,245	13,083,390	13,799,013
Gaston.....	46,662,629	45,854,763	49,641,428	53,086,910	56,133,355	59,537,286	59,261,914	65,186,665	62,889,322	62,094,275	76,408,539	85,424,289	78,961,861	75,622,149	78,014,281
Gates.....	531,303	483,219	485,133	483,078	580,021	657,759	662,141	619,181	648,341	686,390	1,197,645	1,320,173	1,187,862	1,276,286	1,360,668
Graham.....	990,159	999,479	1,204,821	1,135,565	1,419,092	1,489,138	1,707,628	1,895,611	1,847,337	1,700,467	2,235,352	2,503,881	2,369,748	2,501,629	2,441,464
Granville.....	6,509,880	6,602,265	6,987,315	7,437,775	8,532,624	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,436,440	13,564,336	12,068,434	12,272,074	12,913,704
Greene.....	1,230,519	1,286,654	1,238,991	1,327,502	1,503,325	1,670,156	1,697,675	1,872,550	1,732,044	1,693,999	2,549,839	2,926,179	2,791,521	2,566,384	2,689,506
Guilford.....	208,333,965	212,493,341	207,661,811	213,778,522	224,834,502	243,593,275	248,258,970	262,090,539	259,181,335	247,202,241	268,141,163	308,198,372	273,902,247	268,772,321	279,643,841
Halifax.....	12,074,530	11,459,943	11,612,143	11,971,610	12,990,322	14,376,930	14,589,787	15,491,974	14,269,835	15,117,952	19,354,892	21,175,911	19,660,364	19,420,364	20,102,529
Harnett.....	13,739,478	13,916,954	14,609,827	15,082,369	17,132,938	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668	30,589,634	27,115,962	27,700,737	29,113,949
Haywood.....	15,099,995	15,425,741	16,824,158	17,677,346	19,293,490	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,833,338	29,879,599	26,321,784	26,887,770	27,152,454
Henderson.....	23,399,611	24,755,491	26,349,321	29,974,353	32,961,616	34,578,055	35,024,030	37,629,713	36,089,622	34,421,875	41,007,386	45,507,802	39,196,946	42,236,310	43,290,072
Hertford.....	7,993,990	6,922,472	6,419,938	6,822,671	7,457,076	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	8,359,522	10,144,126	9,487,602	9,211,660	9,512,154
Hoke.....	1,976,185	1,975,678	2,061,909	2,394,172	2,632,568	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	5,935,241	7,830,020	6,692,677	7,778,503	7,695,135
Hyde.....	1,298,287	1,468,889	1,629,930	1,775,561	1,727,383	1,747,433	1,819,018	1,928,231	2,127,210	1,936,571	2,532,015	2,958,819	2,595,693	2,424,973	2,600,518
Iredell.....	37,989,864	39,328,398	42,581,327	48,281,263	56,036,333	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	78,454,289	88,918,100	84,399,781	80,701,571	85,034,520
Jackson.....	8,400,887	8,807,869	9,518,915	10,184,758	10,613,370	11,634,418	12,300,968	14,798,582	14,210,280	13,605,381	17,040,247	18,411,366	16,414,156	16,248,961	17,553,693

TABLE 36A. - Continued

County	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Johnston.....	28,909,669	29,218,231	30,626,239	33,353,503	39,647,625	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544	66,545,921	59,402,423	60,488,846	63,095,637
Jones.....	752,784	823,066	933,871	983,573	1,132,321	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979	1,668,118	1,586,495	1,362,937	1,402,439
Lee.....	16,497,926	16,965,841	17,309,823	18,106,365	20,527,293	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853	31,789,057	29,149,124	28,419,972	28,319,034
Lenoir.....	18,624,318	18,264,943	19,547,818	18,944,086	20,374,283	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941	22,981,715
Lincoln.....	12,866,673	13,009,623	13,579,074	13,907,264	15,605,777	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290
Macon.....	11,828,401	11,983,452	12,719,107	13,769,368	14,949,125	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044	20,248,726	17,780,370	18,186,261	18,699,861
Madison.....	1,387,493	1,455,172	1,629,545	1,815,466	1,756,165	1,861,746	2,215,281	2,420,997	2,385,887	2,432,855	3,718,906	4,104,297	3,673,912	3,769,894	3,841,138
Martin.....	6,209,139	6,112,454	6,080,156	5,094,930	5,564,147	5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005	8,726,181	8,723,393
McDowell.....	6,733,363	6,526,180	6,883,621	7,022,758	7,673,276	8,908,371	9,525,260	10,378,314	10,362,129	10,429,398	12,967,091	14,335,986	13,686,522	12,942,460	13,907,113
Mecklenburg...	414,633,489	426,612,617	429,122,707	446,072,492	485,044,121	525,641,824	589,695,934	617,168,389	605,275,800	550,288,760	707,544,808	789,192,453	721,621,322	743,280,463	783,023,737
Mitchell.....	3,389,248	4,019,965	4,291,850	4,532,362	4,721,989	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688	7,048,236	6,334,977	5,840,193	6,057,546
Montgomery...	3,805,140	4,451,429	4,745,257	4,661,636	5,034,247	5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249	6,837,565	6,057,732	6,380,488	6,552,013
Moore.....	24,491,429	23,377,112	24,622,985	26,399,160	28,476,678	30,862,831	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852	51,431,463	44,999,713	45,381,145	47,768,139
Nash.....	33,836,481	32,187,495	31,745,848	31,969,049	34,479,368	35,080,109	37,558,669	39,182,189	37,522,086	36,085,093	46,208,584	49,904,643	43,822,370	41,621,626	41,772,877
New Hanover..	81,710,990	83,902,134	89,116,589	94,445,519	103,311,575	113,003,201	125,604,624	131,080,941	121,873,067	113,430,216	138,519,908	164,092,581	153,562,657	155,186,654	161,173,285
Northampton..	1,274,590	1,316,386	1,335,522	1,248,391	1,469,846	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994	3,570,322	3,173,697	3,775,487	3,495,064
Onslow.....	28,813,427	29,397,626	32,202,691	35,915,995	43,126,683	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239
Orange.....	30,449,728	32,470,866	33,626,600	35,559,023	38,380,388	37,951,487	40,822,603	41,765,632	41,536,604	41,048,034	52,498,270	58,800,994	51,537,066	56,136,378	67,839,572
Pamlico.....	1,400,409	1,411,100	1,499,343	1,600,076	1,751,080	1,967,729	2,342,694	2,228,482	2,610,161	2,785,640	3,185,860	3,909,809	3,164,229	3,105,126	3,310,366
Pasquotank....	11,284,449	11,520,821	12,007,780	12,729,338	14,878,228	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638
Pender.....	4,810,352	4,915,190	5,210,972	6,055,103	7,085,885	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582	14,937,353
Perquimans....	811,303	858,120	911,339	1,169,221	1,347,568	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504	2,383,814	2,063,349	2,238,662	2,414,230
Person.....	6,843,084	7,198,412	7,814,952	8,575,502	9,123,761	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224	13,926,639	12,841,580	12,127,854	12,846,891
Pitt.....	46,792,905	45,051,401	46,179,268	52,299,055	58,290,262	60,252,886	60,601,612	64,532,706	63,749,627	61,800,867	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892
Polk.....	2,083,010	2,180,179	2,361,569	2,403,942	2,566,781	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898
Randolph.....	24,236,085	25,606,593	26,016,801	26,888,149	29,249,755	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771	41,852,277
Richmond.....	9,424,182	9,474,692	9,660,099	9,697,289	10,122,009	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467	16,786,222	15,384,781	14,119,346	13,735,576
Robeson.....	21,336,203	21,738,884	23,023,895	24,248,596	25,868,397	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020	40,842,875
Rockingham....	16,276,858	15,646,790	16,138,568	16,107,643	16,949,735	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019	26,725,724
Rowan.....	28,365,865	27,955,490	29,139,751	29,765,968	29,696,048	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701	53,101,072	47,412,209	44,880,014	47,903,663
Rutherford.....	12,874,937	13,378,701	13,443,008	14,278,502	15,396,159	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621	26,193,005	25,705,929	21,457,595	21,512,133
Sampson.....	10,921,102	10,658,472	10,923,181	11,079,726	12,557,480	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	17,825,671	20,269,931	18,245,385	17,576,839	18,153,285
Scotland.....	8,608,053	8,378,770	8,515,523	9,082,682	9,663,112	10,617,590	10,799,784	10,977,329	10,408,995	10,795,475	13,103,546	13,525,821	11,612,451	11,011,864	11,428,770
Stanly.....	15,194,385	15,213,140	15,798,876	16,447,987	16,400,963	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562	23,997,375	20,781,891	21,221,622	20,924,017
Stokes.....	4,063,569	4,026,189	4,404,365	4,870,448	5,518,516	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251	8,630,177	7,550,349	7,789,310	7,993,779
Surry.....	21,174,006	21,914,107	21,314,483	21,830,370	24,119,999	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056	40,344,276	34,358,847	34,555,562	35,291,172
Swain.....	1,863,674	1,854,528	2,008,920	2,154,258	2,283,750	2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817
Transylvania...	7,249,995	6,973,556	7,241,884	7,882,163	8,484,335	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430	12,136,605
Tyrrell.....	379,997	350,750	418,522	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849	811,650	870,228	872,335	913,131
Union.....	31,683,226	33,262,769	33,316,474	33,487,688	36,811,120	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910
Vance.....	11,069,002	11,365,127	12,042,195	12,473,273	13,096,800	13,453,676	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810
Wake.....	315,537,062	323,975,565	322,094,729	347,250,844	397,864,441	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000	588,568,508	527,062,904	544,555,073	575,258,028
Warren.....	1,561,798	1,601,709	1,703,199	1,731,845	1,818,854	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580	3,515,504	3,336,565	3,231,837	3,200,224
Washington....	1,645,506	1,717,094	1,820,256	1,904,453	2,064,006	2,092,805	2,109,062	2,112,961	2,138,204	2,389,071	3,446,766	4,036,193	3,483,575	3,309,440	3,441,274
Watauga.....	19,851,084	20,227,598	21,131,817	22,676,783	24,233,215	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205
Wayne.....	30,736,784	30,203,751	31,711,271	32,687,577	36,551,759	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	45,639,283	51,860,367	49,380,014	46,484,317	46,529,330
Wilkes.....	15,742,939	15,373,187	15,793,264	16,725,911	17,806,059	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706	22,107,115	24,964,380	23,333,167	22,742,134	24,323,804
Wilson.....	23,359,652	23,732,039	24,163,984	24,961,260	25,311,863	25,127,110	28,129,923	32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686	37,875,620
Yadkin.....	4,902,440	5,089,860	5,448,195	5,558,787	5,696,910	5,739,035	6,064,344	6,981,737	6,971,528	7,171,828	8,852,973	9,204,021	7,754,306	7,839,261	8,148,499
Yancey.....	2,958,681	2,928,685	3,151,085	2,988,421	3,340,002	3,642,939	4,706,965	5,193,689	5,617,693	4,805,474	4,838,582	5,546,771	4,799,544	4,804,010	4,694,001
Unallocated....	526,467,151	560,507,538	658,724,943	655,875,555	692,675,469	709,586,916	837,778,684	645,345,242	768,097,749	604,593,259	440,307,903	396,298,599	332,632,069	309,558,206	337,730,627
Statewide totals	3,201,208,315	3,282,011,366	3,465,390,202	3,623,075,071	3,936,372,606	4,181,553,726	4,560,585,848	4,600,							

TABLE 36A. - 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.

Changes in general sales tax rate: Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Other use tax category: Amounts shown for 1999-00 and 2000-01 reflect use taxes generated from sales of manufactured homes; 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 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 is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted 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 § 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). Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

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 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 spirituous liquor 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 audio radio service are taxable being subject to both the State general rate of tax and local rates; effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction; effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments; effective September 1, 2009, the combined general rate increased to 8%; effective July 1, 2011, the combined general rate decreased to 7% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009. The combined general rate is imposed on the gross receipts of telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry for qualifying purposes was reduced from 2.83% to 2.6%; effective October 1, 2007, the tax rate was further reduced to 1.8% for manufacturing qualifying purposes and applicability was expanded to include electricity sold to farmers for qualifying purposes; effective July 1, 2008, the tax rate decreased from 1.8% to 1.4%; effective July 1, 2009, the tax rate decreased from 1.4% to 0.8%; effective July 1, 2010, the 0.8% tax rate was repealed.

Changes in State 1% and 3% rates in 2005-06 and 2006-07:

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*). Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective January 1, 2014, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

Unallocated:

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

Figure 36A.1 State Sales and Use Tax Gross Collections: Five Highest Ranked Counties for 1999-00 and 2013-14

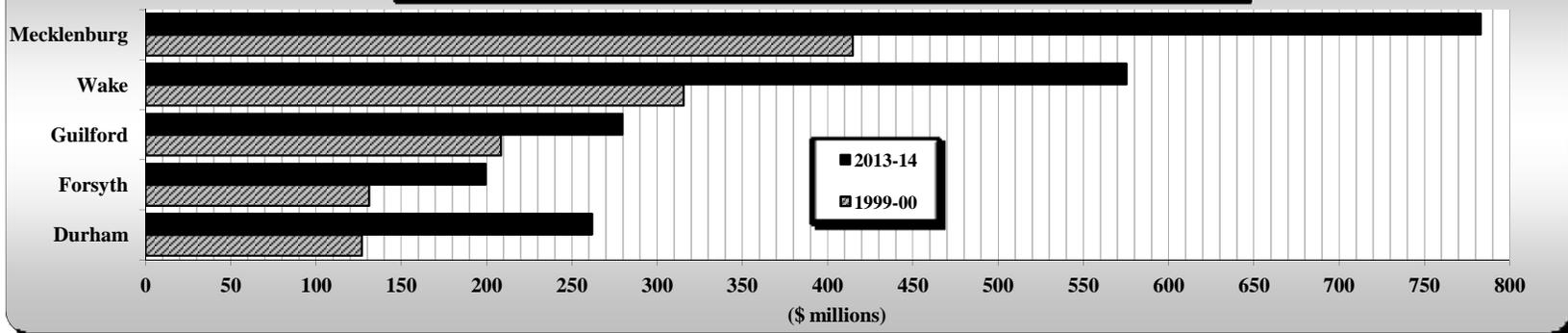


TABLE 36B. STATE SALES AND USE TAX: PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

County	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13
Alamance.....	2.0%	4.0%	0.6%	10.6%	4.5%	7.9%	11.5%	3.7%	1.9%	14.4%	20.2%	-8.0%	-1.0%	9.3%
Alexander.....	3.1%	6.6%	10.6%	6.0%	5.7%	0.6%	6.4%	-11.7%	-1.7%	50.9%	14.8%	-7.4%	-1.6%	0.4%
Alleghany.....	-2.9%	-1.4%	9.5%	15.4%	12.3%	14.2%	8.4%	2.0%	-14.1%	14.5%	17.7%	-15.9%	-7.9%	5.0%
Anson.....	4.6%	10.7%	5.9%	5.5%	2.1%	9.2%	2.1%	-3.9%	1.0%	26.8%	13.1%	-12.0%	-0.8%	8.5%
Ashe.....	-5.7%	21.8%	14.6%	10.6%	2.5%	4.2%	15.1%	0.3%	-2.9%	25.7%	13.8%	-12.2%	-5.1%	3.0%
Avery.....	1.0%	5.1%	4.9%	2.6%	5.3%	9.2%	13.5%	0.0%	-11.1%	34.8%	12.0%	-16.2%	-0.6%	6.8%
Beaufort.....	-2.1%	2.3%	2.6%	10.3%	13.7%	-0.3%	4.0%	-0.6%	-0.3%	25.5%	9.1%	-8.2%	-6.9%	-2.5%
Bertie.....	-1.3%	3.1%	16.6%	11.6%	11.3%	40.6%	-27.3%	-2.9%	3.5%	92.2%	13.1%	-11.9%	6.5%	3.6%
Bladen.....	13.3%	-0.2%	8.3%	5.9%	1.0%	-2.3%	-3.5%	-12.0%	5.4%	62.8%	12.6%	-9.6%	1.5%	1.7%
Brunswick.....	5.5%	8.4%	9.7%	10.5%	10.5%	11.3%	9.8%	-3.1%	-1.4%	24.4%	14.9%	-9.6%	4.5%	7.7%
Buncombe.....	3.5%	7.0%	5.1%	7.2%	10.2%	8.8%	11.6%	-4.5%	-5.6%	18.4%	14.8%	-10.8%	8.0%	4.4%
Burke.....	0.2%	1.2%	2.4%	10.3%	0.1%	2.8%	3.4%	0.3%	-2.7%	33.0%	14.2%	-13.4%	3.2%	6.1%
Cabarrus.....	9.4%	8.1%	8.5%	10.9%	12.0%	7.6%	8.8%	-3.8%	1.6%	32.9%	10.7%	-6.1%	4.4%	6.0%
Caldwell.....	-0.5%	6.6%	3.0%	7.8%	1.2%	4.7%	6.3%	0.8%	1.8%	20.1%	10.9%	-9.0%	-4.7%	5.4%
Camden.....	17.6%	12.2%	31.1%	1.1%	8.7%	56.7%	-3.2%	2.3%	-11.9%	70.3%	23.1%	-18.2%	-3.2%	-3.2%
Carteret.....	-0.3%	7.9%	10.6%	10.8%	7.1%	9.6%	4.3%	-4.7%	-0.2%	20.0%	11.0%	-9.3%	-3.4%	5.8%
Caswell.....	8.8%	-6.4%	1.3%	11.2%	8.3%	-4.5%	0.4%	-3.7%	1.2%	74.4%	23.7%	-1.3%	-14.0%	4.4%
Catawba.....	1.5%	3.5%	3.0%	6.9%	5.2%	5.8%	8.4%	-2.9%	-7.0%	21.3%	11.5%	-13.6%	-2.6%	3.5%
Chatham.....	9.6%	8.8%	7.1%	9.5%	5.0%	2.1%	26.1%	-0.4%	-3.4%	43.2%	15.0%	-12.8%	2.8%	7.8%
Cherokee.....	4.6%	12.2%	9.2%	5.3%	9.7%	12.9%	8.0%	-14.0%	-1.9%	5.4%	9.5%	-13.8%	-3.7%	2.2%
Chowan.....	1.5%	3.7%	3.1%	16.5%	-0.3%	11.2%	8.8%	-9.1%	-7.4%	54.1%	12.3%	-12.2%	-2.0%	4.5%
Clay.....	1.8%	22.2%	4.9%	16.9%	16.3%	6.6%	-6.8%	-3.1%	-8.0%	41.0%	7.5%	-12.0%	-2.3%	12.1%
Cleveland.....	-9.7%	3.7%	5.8%	4.8%	5.0%	3.9%	4.0%	-2.1%	4.3%	8.6%	19.8%	-8.7%	-1.2%	-1.1%
Columbus.....	-1.5%	0.5%	5.5%	8.6%	8.1%	2.6%	3.2%	-5.5%	3.0%	19.4%	10.4%	-13.8%	2.8%	1.6%
Craven.....	-0.4%	5.7%	9.0%	12.2%	7.4%	9.7%	3.5%	-5.4%	9.2%	25.3%	5.3%	-8.4%	-4.9%	-0.3%
Cumberland.....	-2.1%	7.2%	7.5%	11.9%	7.3%	3.9%	7.0%	-2.4%	7.2%	38.0%	12.6%	-12.0%	-1.1%	-1.4%
Currituck.....	9.2%	7.6%	21.6%	11.5%	3.8%	10.1%	-2.5%	-1.3%	0.0%	59.6%	21.3%	-3.5%	1.9%	1.2%
Dare.....	10.2%	16.1%	15.2%	7.4%	6.2%	3.5%	2.4%	-4.2%	0.5%	3.3%	20.7%	-10.5%	-0.1%	2.0%
Davidson.....	0.5%	1.3%	2.1%	15.0%	6.4%	5.2%	6.1%	-4.9%	-1.7%	14.3%	11.8%	-9.6%	-2.4%	3.6%
Davie.....	11.7%	-3.8%	-4.5%	6.7%	9.9%	16.5%	13.5%	-3.6%	3.5%	21.9%	7.5%	-10.9%	14.7%	8.7%
Duplin.....	-2.2%	2.9%	7.4%	9.5%	10.0%	9.0%	0.8%	-4.0%	7.8%	32.7%	15.3%	-8.9%	4.6%	0.7%
Durham.....	2.1%	4.0%	5.5%	4.5%	6.8%	3.9%	1.0%	-4.8%	1.5%	33.6%	11.8%	-10.3%	8.8%	11.9%
Edgecombe.....	-1.0%	-1.7%	9.9%	6.2%	3.0%	0.5%	8.8%	1.7%	3.1%	15.7%	16.0%	-8.7%	-10.0%	7.6%
Forsyth.....	0.0%	5.8%	7.2%	7.4%	6.8%	4.8%	3.0%	-1.8%	-6.4%	17.6%	13.7%	-11.4%	-2.5%	2.0%
Franklin.....	2.5%	8.2%	3.4%	21.3%	14.6%	19.6%	6.2%	-9.9%	-8.0%	10.2%	10.5%	-7.3%	1.6%	5.5%
Gaston.....	-1.7%	8.3%	6.9%	5.7%	6.1%	-0.5%	10.0%	-3.5%	-1.3%	23.1%	11.8%	-7.6%	-4.2%	3.2%
Gates.....	-9.1%	0.4%	-0.4%	20.1%	13.4%	0.7%	-6.5%	4.7%	5.9%	74.5%	10.2%	-10.0%	7.4%	6.6%
Graham.....	0.9%	20.5%	-5.7%	25.0%	4.9%	14.7%	11.0%	-2.5%	-8.0%	31.5%	12.0%	-5.4%	5.6%	-2.4%
Granville.....	1.4%	5.8%	6.4%	14.7%	3.5%	8.5%	-1.2%	-8.2%	5.3%	36.0%	9.1%	-11.0%	1.7%	5.2%
Greene.....	4.6%	-3.7%	7.1%	13.2%	11.1%	1.6%	10.3%	-7.5%	-2.2%	50.5%	14.8%	-4.6%	-8.1%	4.8%
Guilford.....	2.0%	-2.3%	2.9%	5.2%	8.3%	1.9%	5.6%	-1.1%	-4.6%	8.5%	14.9%	-11.1%	-1.9%	4.0%
Halifax.....	-5.1%	1.3%	3.1%	8.5%	10.7%	1.5%	6.2%	-7.9%	5.9%	28.0%	9.4%	-7.2%	-1.2%	3.5%
Harnett.....	1.3%	5.0%	3.2%	13.6%	12.2%	5.7%	7.7%	-5.8%	0.8%	30.3%	13.0%	-11.4%	2.2%	5.1%
Haywood.....	2.2%	9.1%	5.1%	9.1%	2.1%	10.6%	8.6%	-0.8%	-7.7%	26.9%	8.7%	-11.9%	2.2%	1.0%
Henderson.....	5.8%	6.4%	13.8%	10.0%	4.9%	1.3%	7.4%	-4.1%	-4.6%	19.1%	11.0%	-13.9%	7.8%	2.5%
Hertford.....	-13.4%	-7.3%	6.3%	9.3%	8.1%	0.6%	-5.1%	-14.9%	6.5%	19.8%	21.3%	-6.5%	-2.9%	3.3%
Hoke.....	0.0%	4.4%	16.1%	10.0%	16.3%	14.3%	-9.2%	-5.9%	3.6%	91.7%	31.9%	-14.5%	16.2%	-1.1%
Hyde.....	13.1%	11.0%	8.9%	-2.7%	1.2%	4.1%	6.0%	10.3%	-9.0%	30.7%	16.9%	-12.3%	-6.6%	7.2%
Iredell.....	3.5%	8.3%	13.4%	16.1%	12.3%	11.8%	7.1%	-4.1%	-6.8%	16.6%	13.3%	-5.1%	-4.4%	5.4%
Jackson.....	4.8%	8.1%	7.0%	4.2%	9.6%	5.7%	20.3%	-4.0%	-4.3%	25.2%	8.0%	-10.8%	-1.0%	8.0%

TABLE 36B. -Continued

County	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13
Johnston.....	1.1%	4.8%	8.9%	18.9%	10.0%	6.7%	6.7%	-5.7%	-3.0%	31.4%	11.5%	-10.7%	1.8%	4.3%
Jones.....	9.3%	13.5%	5.3%	15.1%	2.1%	-2.1%	-1.4%	-6.0%	-0.2%	50.2%	6.1%	-4.9%	-14.1%	2.9%
Lee.....	2.8%	2.0%	4.6%	13.4%	6.6%	4.7%	2.6%	-2.3%	-3.7%	19.5%	20.3%	-8.3%	-2.5%	-0.4%
Lenoir.....	-1.9%	7.0%	-3.1%	7.5%	0.7%	6.1%	-1.1%	-4.0%	-1.9%	21.6%	8.2%	-10.4%	-5.0%	1.3%
Lincoln.....	1.1%	4.4%	2.4%	12.2%	6.4%	8.8%	10.4%	-2.5%	-1.5%	23.3%	9.2%	-11.2%	-0.4%	8.7%
Macon.....	1.3%	6.1%	8.3%	8.6%	9.9%	6.2%	7.4%	-4.9%	-8.2%	13.4%	9.2%	-12.2%	2.3%	2.8%
Madison.....	4.9%	12.0%	11.4%	-3.3%	6.0%	19.0%	9.3%	-1.5%	2.0%	52.9%	10.4%	-10.5%	2.6%	1.9%
Martin.....	-1.6%	-0.5%	-16.2%	9.2%	-6.0%	6.0%	7.7%	8.9%	12.0%	28.2%	8.9%	-7.4%	-7.3%	0.0%
McDowell.....	-3.1%	5.5%	2.0%	9.3%	16.1%	6.9%	9.0%	-0.2%	0.6%	24.3%	10.6%	-4.5%	-5.4%	7.5%
Mecklenburg....	2.9%	0.6%	3.9%	8.7%	8.4%	12.2%	4.7%	-1.9%	-9.1%	28.6%	11.5%	-8.6%	3.0%	5.3%
Mitchell.....	18.6%	6.8%	5.6%	4.2%	6.9%	-1.5%	10.1%	-7.8%	3.4%	19.2%	13.2%	-10.1%	-7.8%	3.7%
Montgomery....	17.0%	6.6%	-1.8%	8.0%	12.0%	-6.5%	1.4%	-12.1%	-2.1%	39.7%	6.3%	-11.4%	5.3%	2.7%
Moore.....	-3.1%	3.7%	7.2%	7.9%	8.4%	8.6%	7.6%	-5.2%	-4.2%	37.9%	13.9%	-12.5%	0.8%	5.3%
Nash.....	-4.9%	-1.4%	0.7%	7.9%	1.7%	7.1%	4.3%	-4.2%	-3.8%	28.1%	8.0%	-12.2%	-5.0%	0.4%
New Hanover....	2.7%	6.2%	6.0%	9.4%	9.4%	11.2%	4.4%	-7.0%	-6.9%	22.1%	18.5%	-6.4%	1.1%	3.9%
Northampton...	3.3%	1.5%	-6.5%	17.7%	-6.1%	24.5%	-4.0%	0.1%	-4.4%	96.7%	14.9%	-11.1%	19.0%	-7.4%
Onslow.....	2.0%	9.5%	11.5%	20.1%	11.3%	5.2%	7.2%	-2.9%	9.2%	40.1%	17.5%	-6.6%	1.3%	-1.5%
Orange.....	6.6%	3.6%	5.7%	7.9%	-1.1%	7.6%	2.3%	-0.5%	-1.2%	27.9%	12.0%	-12.4%	8.9%	20.8%
Pamlico.....	0.8%	6.3%	6.7%	9.4%	12.4%	19.1%	-4.9%	17.1%	6.7%	14.4%	22.7%	-19.1%	-1.9%	6.6%
Pasquotank.....	2.1%	4.2%	6.0%	16.9%	3.6%	9.2%	4.3%	-6.8%	-1.2%	19.2%	9.7%	-9.6%	8.9%	-12.7%
Pender.....	2.2%	6.0%	16.2%	17.0%	13.4%	25.8%	6.8%	-4.7%	-7.2%	32.6%	19.9%	-7.8%	0.4%	6.3%
Perquimans.....	5.8%	6.2%	28.3%	15.3%	3.0%	13.4%	21.7%	2.3%	-18.3%	36.7%	9.0%	-13.4%	8.5%	7.8%
Person.....	5.2%	8.6%	9.7%	6.4%	10.0%	2.2%	8.8%	0.9%	-2.0%	14.5%	10.2%	-7.8%	-5.6%	5.9%
Pitt.....	-3.7%	2.5%	13.3%	11.5%	3.4%	0.6%	6.5%	-1.2%	-3.1%	41.8%	15.2%	-12.8%	-0.3%	0.3%
Polk.....	4.7%	8.3%	1.8%	6.8%	6.4%	7.4%	4.1%	5.0%	-11.3%	46.6%	8.7%	-10.8%	-0.8%	14.6%
Randolph.....	5.7%	1.6%	3.3%	8.8%	1.4%	2.6%	7.9%	-3.5%	3.1%	23.8%	19.2%	-13.1%	-2.1%	1.9%
Richmond.....	0.5%	2.0%	0.4%	4.4%	12.5%	-2.8%	-0.8%	-1.3%	5.8%	32.9%	10.2%	-8.3%	-8.2%	-2.7%
Robeson.....	1.9%	5.9%	5.3%	6.7%	5.8%	4.7%	9.8%	-7.3%	7.0%	28.0%	12.9%	-9.9%	-0.9%	1.5%
Rockingham....	-3.9%	3.1%	-0.2%	5.2%	6.0%	9.1%	9.0%	-5.0%	6.3%	29.9%	13.2%	-10.7%	-6.8%	1.4%
Rowan.....	-1.4%	4.2%	2.1%	-0.2%	7.7%	1.2%	4.0%	-2.3%	-1.1%	33.7%	22.0%	-10.7%	-5.3%	6.7%
Rutherford.....	3.9%	0.5%	6.2%	7.8%	0.5%	5.6%	5.7%	-6.2%	2.9%	44.9%	8.5%	-1.9%	-16.5%	0.3%
Sampson.....	-2.4%	2.5%	1.4%	13.3%	5.7%	5.3%	0.3%	-9.6%	-3.1%	45.2%	13.7%	-10.0%	-3.7%	3.3%
Scotland.....	-2.7%	1.6%	6.7%	9.7%	6.6%	1.7%	1.6%	-5.2%	3.7%	21.4%	3.2%	-14.1%	-5.2%	3.8%
Stanly.....	0.1%	3.9%	4.1%	-0.3%	12.5%	3.5%	6.4%	-3.7%	-0.2%	10.9%	10.7%	-13.4%	2.1%	-1.4%
Stokes.....	-0.9%	9.4%	10.6%	13.3%	10.8%	5.5%	6.6%	-22.8%	4.4%	37.2%	13.4%	-12.5%	3.2%	2.6%
Surry.....	3.5%	-2.7%	2.4%	10.5%	6.2%	7.5%	5.7%	-7.8%	3.8%	30.7%	10.8%	-14.8%	0.6%	2.1%
Swain.....	-0.5%	8.3%	7.2%	6.0%	6.4%	14.3%	13.3%	3.9%	3.2%	45.5%	5.3%	-12.2%	-4.7%	3.9%
Transylvania...	-3.8%	3.8%	8.8%	7.6%	14.6%	11.2%	13.5%	-3.8%	-8.7%	10.8%	10.8%	-14.5%	5.7%	1.5%
Tyrrell.....	-7.7%	19.3%	-0.3%	5.3%	2.4%	15.6%	2.2%	-2.9%	-3.0%	62.9%	-0.5%	7.2%	0.2%	4.7%
Union.....	5.0%	0.2%	0.5%	9.9%	12.3%	15.9%	11.2%	-3.4%	0.1%	11.4%	12.9%	-10.1%	8.2%	10.6%
Vance.....	2.7%	6.0%	3.6%	5.0%	2.7%	2.7%	10.2%	-12.2%	1.9%	40.7%	2.5%	-11.1%	-4.6%	4.4%
Wake.....	2.7%	-0.6%	7.8%	14.6%	4.8%	9.3%	8.5%	-2.1%	-5.2%	15.5%	11.1%	-10.5%	3.3%	5.6%
Warren.....	2.6%	6.3%	1.7%	5.0%	-5.7%	15.0%	9.0%	8.8%	-3.5%	32.5%	17.6%	-5.1%	-3.1%	-1.0%
Washington....	4.4%	6.0%	4.6%	8.4%	1.4%	0.8%	0.2%	1.2%	11.7%	44.3%	17.1%	-13.7%	-5.0%	4.0%
Watauga.....	1.9%	4.5%	7.3%	6.9%	6.2%	7.4%	6.2%	-2.3%	-5.4%	17.9%	10.4%	-13.1%	-1.4%	7.9%
Wayne.....	-1.7%	5.0%	3.1%	11.8%	6.3%	6.4%	4.3%	-5.8%	3.4%	8.6%	13.6%	-4.8%	-5.9%	0.1%
Wilkes.....	-2.3%	2.7%	5.9%	6.5%	1.7%	-0.6%	3.8%	-4.4%	-6.0%	31.7%	12.9%	-6.5%	-2.5%	7.0%
Wilson.....	1.6%	1.8%	3.3%	1.4%	2.6%	8.3%	16.4%	1.9%	-6.1%	27.5%	6.6%	-12.2%	1.6%	-0.4%
Yadkin.....	3.8%	7.0%	2.0%	2.5%	0.7%	5.7%	15.1%	-0.1%	2.0%	23.4%	4.0%	-15.8%	1.1%	3.9%
Yancey.....	-1.0%	7.6%	-5.2%	11.8%	9.1%	29.2%	10.3%	8.2%	-14.5%	0.7%	14.6%	-13.5%	0.1%	-2.3%
Unallocated....	6.5%	17.5%	-0.4%	5.6%	2.4%	18.1%	-23.0%	19.0%	-21.3%	-27.2%	-10.0%	-16.1%	-6.9%	9.1%
Statewide totals	2.5%	5.6%	4.6%	8.6%	6.2%	9.1%	0.9%	0.1%	-6.2%	16.4%	10.8%	-10.4%	0.5%	4.8%
Utility services..	1.8%	31.4%	27.1%	1.1%	3.7%	14.1%	12.1%	7.1%	5.0%	5.8%	-1.9%	-9.9%	1.2%	-0.2%
8% hwy use tax	-17.9%	1.9%	13.6%	37.0%	7.7%	13.5%	-1.1%	7.6%	-10.0%	-8.1%	21.4%	3.6%	4.0%	7.7%
Other use tax...	-7.8%	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Totals.....	2.3%	8.2%	7.4%	7.7%	5.9%	9.8%	2.4%	1.2%	-4.4%	14.3%	8.8%	-10.2%	0.6%	4.0%

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES* BY COUNTY

[§ 105 ARTICLE 5.]

County	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Alamance.....	972,061,126	995,815,910	994,006,912	994,635,915	1,085,793,270	1,136,328,338	1,221,228,232	1,371,732,692	1,460,915,191	1,431,415,494	1,364,993,245	1,513,529,921	1,651,538,169	1,664,282,111	1,820,004,443
Alexander.....	88,210,530	91,927,693	93,834,392	100,789,619	106,252,871	112,345,641	113,359,558	120,900,919	109,685,529	103,765,887	129,010,547	137,708,236	151,308,794	151,905,603	151,798,298
Alleghany.....	44,974,992	42,962,298	41,279,603	43,545,462	49,180,987	55,663,907	63,306,657	69,402,351	72,774,229	60,510,135	57,945,285	62,358,969	61,905,458	58,282,301	61,431,825
Anson.....	77,832,231	80,608,609	84,168,084	86,808,755	90,568,185	94,102,953	101,219,840	99,859,146	97,694,916	95,373,473	100,467,105	105,215,203	109,715,760	111,277,912	120,617,502
Ashe.....	100,970,889	94,736,382	108,818,663	125,669,624	136,175,447	139,062,806	144,083,775	169,008,430	174,508,475	163,812,846	171,210,126	179,253,238	186,616,709	180,561,624	185,386,598
Avery.....	124,969,874	126,704,380	125,844,500	126,940,757	130,643,330	137,068,082	149,738,290	174,488,124	179,331,785	154,840,320	175,429,674	178,465,907	176,832,450	179,786,863	191,625,082
Beaufort.....	282,588,062	271,959,140	290,146,135	320,794,819	350,084,808	409,329,441	396,446,176	348,375,928	369,122,801	352,590,504	367,511,894	370,216,394	403,097,199	382,584,652	374,004,970
Bertie.....	30,243,697	28,928,434	27,489,459	30,242,988	35,925,635	40,378,851	51,480,904	37,340,887	36,533,313	36,536,032	58,334,501	61,433,073	64,021,627	69,449,385	72,189,706
Bladen.....	102,326,235	108,722,813	129,901,942	176,804,780	187,515,233	189,075,957	172,713,659	129,292,417	115,832,832	117,526,070	158,926,263	164,781,914	176,785,791	183,032,657	186,244,894
Brunswick.....	527,285,544	535,956,070	598,767,437	659,958,092	721,917,399	785,429,586	860,893,602	950,971,544	948,556,453	906,375,513	953,091,346	991,119,126	1,057,757,262	1,133,037,050	1,220,992,492
Buncombe.....	2,147,829,805	2,178,328,952	2,251,770,969	2,335,867,282	2,490,648,409	2,726,861,150	2,966,135,312	3,336,213,054	3,283,356,807	2,995,665,910	2,954,277,382	3,125,296,879	3,308,421,583	3,632,106,651	3,789,896,675
Burke.....	388,444,697	391,236,845	376,341,444	377,458,589	417,232,440	415,741,124	426,335,792	440,709,390	452,819,814	426,163,516	469,839,746	495,244,199	508,365,527	534,678,370	566,818,879
Cabarrus.....	1,046,007,432	1,141,130,997	1,232,859,273	1,322,499,175	1,421,666,277	1,559,740,296	1,703,326,212	1,882,429,350	1,860,287,556	1,823,993,530	2,007,249,054	2,062,851,155	2,301,711,988	2,446,413,119	2,594,482,141
Caldwell.....	360,771,980	355,996,046	358,204,395	362,244,599	387,616,946	391,254,488	403,088,139	430,606,255	445,692,952	438,405,042	437,609,845	447,996,421	483,933,455	469,168,229	494,164,800
Camden.....	13,767,411	15,866,955	16,213,287	22,735,000	22,329,341	24,018,136	36,950,934	37,055,727	39,116,907	33,328,256	46,360,498	51,509,036	50,730,114	49,972,023	48,367,738
Carteret.....	560,701,308	552,823,152	570,190,645	612,932,293	682,740,535	721,829,657	795,428,515	861,840,613	828,361,303	798,250,755	810,347,610	810,592,085	867,503,174	857,547,296	910,571,306
Caswell.....	27,448,751	28,404,579	27,798,871	33,789,816	31,399,677	33,746,266	31,552,919	31,160,921	30,535,395	29,818,221	43,047,487	49,632,178	58,157,431	50,936,103	53,230,314
Catawba.....	1,417,932,296	1,468,672,902	1,439,424,114	1,457,755,563	1,553,169,688	1,618,268,373	1,736,263,594	1,850,868,445	1,839,418,898	1,654,738,905	1,660,259,697	1,717,114,313	1,762,264,001	1,752,062,177	1,809,994,214
Chatham.....	169,242,724	180,217,689	195,632,101	209,775,780	232,666,150	242,288,764	242,699,770	301,018,001	307,741,498	287,773,659	341,656,165	363,077,777	375,860,796	393,381,994	423,568,903
Cherokee.....	171,291,747	176,472,705	190,974,957	207,948,853	217,238,247	236,813,971	268,686,627	291,424,320	256,882,089	244,123,605	214,472,262	215,083,977	218,913,114	215,389,901	219,164,375
Chowan.....	59,257,714	59,474,554	61,592,325	63,375,548	73,605,006	74,041,353	79,325,644	83,169,546	78,265,718	70,724,228	90,019,652	94,155,344	98,658,950	97,456,191	101,836,399
Clay.....	32,824,707	33,532,649	38,549,110	39,542,672	46,227,728	52,638,202	57,760,842	55,333,629	54,506,721	49,372,543	57,892,738	56,036,046	58,054,621	57,443,201	63,639,110
Cleveland.....	597,634,427	537,824,174	532,257,337	557,551,231	585,418,057	619,246,577	634,066,040	645,727,594	646,936,707	650,672,398	586,748,928	649,266,537	703,081,677	707,780,764	699,191,084
Columbus.....	269,556,361	256,770,432	250,807,339	265,055,188	289,500,029	310,985,381	311,958,976	318,165,603	306,652,751	306,095,881	304,077,117	308,320,732	315,389,239	331,528,369	336,324,415
Craven.....	535,948,053	528,731,514	532,714,671	570,063,711	639,432,401	684,286,712	755,395,398	792,671,587	768,577,137	807,830,025	840,507,069	816,041,254	887,252,910	859,023,029	856,485,916
Cumberland.....	1,938,131,913	1,908,739,549	1,921,576,472	2,010,866,645	2,248,348,862	2,382,813,850	2,504,743,152	2,746,626,602	2,751,850,877	2,844,376,173	3,240,731,656	3,375,817,327	3,531,570,536	3,558,501,388	3,509,005,624
Currituck.....	139,508,999	150,178,401	156,798,031	178,993,613	201,273,474	208,179,843	228,954,596	226,911,313	231,268,668	226,417,237	318,747,965	332,514,827	376,757,269	394,657,890	400,774,559
Dare.....	730,347,892	802,912,672	890,505,006	969,489,163	1,045,838,579	1,100,188,571	1,145,151,538	1,192,336,774	1,187,337,919	1,170,561,923	1,052,642,348	1,099,298,494	1,159,528,701	1,190,941,000	1,214,957,587
Davidson.....	706,473,413	708,170,534	683,628,215	689,499,322	792,190,530	848,086,470	885,217,922	927,742,446	904,633,216	856,982,637	812,388,439	839,389,131	898,086,758	893,655,499	925,274,901
Davie.....	138,219,444	151,923,383	144,542,478	133,887,311	144,056,200	157,934,400	182,678,828	209,337,216	206,838,656	206,971,057	210,322,952	207,532,431	219,485,417	256,859,516	279,407,165
Duplin.....	191,821,255	189,150,477	183,724,416	195,880,659	214,727,730	238,475,473	255,440,754	240,828,153	235,488,371	245,613,104	267,312,696	285,930,599	309,621,179	329,440,506	331,064,806
Durham.....	2,353,430,596	2,416,859,512	2,744,391,742	3,264,252,824	3,300,569,344	3,522,774,760	3,707,313,563	3,796,970,577	3,703,207,039	3,630,249,377	4,022,517,616	4,163,245,973	4,434,078,534	4,902,628,024	5,501,325,031
Edgecombe.....	224,263,810	217,793,793	217,947,530	236,284,006	251,654,935	260,079,685	258,816,676	280,633,447	289,770,386	290,315,007	278,474,186	298,854,174	322,439,533	295,862,936	318,329,147
Forsyth.....	3,101,591,348	3,104,453,194	3,190,632,623	3,421,313,908	3,647,370,228	3,875,626,628	4,054,063,810	4,204,006,597	4,232,988,891	3,848,268,051	3,726,843,936	3,920,362,498	4,119,672,960	4,087,882,705	4,185,903,565
Franklin.....	166,334,194	163,431,987	177,020,570	181,675,242	219,843,806	246,610,995	292,908,507	313,513,495	289,280,601	258,538,015	235,419,539	240,853,230	265,002,487	274,328,495	289,029,080
Gaston.....	1,171,692,881	1,150,749,544	1,173,437,265	1,234,341,653	1,297,161,698	1,368,331,778	1,364,581,828	1,489,186,428	1,471,940,645	1,403,855,458	1,429,391,421	1,481,728,743	1,623,797,583	1,586,516,806	1,633,818,989
Gates.....	14,514,752	13,064,482	12,504,167	12,738,802	14,858,685	17,216,084	16,834,908	14,186,882	15,044,544	15,440,984	22,454,230	22,906,918	24,437,298	26,773,298	28,572,612
Graham.....	22,628,526	22,893,017	25,038,696	26,469,728	32,518,223	33,356,479	38,366,542	42,691,401	42,960,478	38,422,626	42,693,185	43,500,477	48,573,970	52,080,215	50,971,378
Granville.....	160,363,664	163,795,789	165,276,291	176,265,166	196,763,574	201,855,848	219,515,432	216,125,048	202,409,479	205,760,716	233,606,179	234,782,070	247,796,008	256,717,964	270,499,775
Greene.....	31,964,462	34,154,153	30,591,572	31,585,971	35,862,818	38,975,047	39,722,010	42,797,432	40,322,270	38,123,937	47,552,272	50,440,874	57,307,232	53,470,289	56,173,473
Guilford.....	5,105,373,480	5,183,368,131	4,891,262,805	4,983,000,613	5,222,003,563	5,566,847,264	5,669,770,204	5,990,461,537	6,078,010,779	5,590,367,752	5,033,481,813	5,360,355,128	5,639,379,892	5,645,035,166	5,871,111,690
Halifax.....	300,993,204	287,673,216	276,910,100	292,214,060	319,607,600	342,111,785	341,271,436	343,624,112	333,695,023	342,669,578	363,512,589	368,108,214	405,991,287	406,222,818	421,553,844
Harnett.....	342,397,036	345,355,569	340,457,294	352,486,576	398,388,213	456,689,851	485,805,882	547,360,897	503,286,228	489,167,287	515,689,932	536,764,468	564,710,410	589,696,285	615,980,667
Haywood.....	368,448,249	379,903,143	389,902,819	396,362,196	438,309,008	443,396,832	485,930,182	538,500,941	549,879,484	489,719,216	519,812,261	518,290,311	540,735,522	560,682,305	565,672,009
Henderson.....	576,528,421	588,060,764	612,309,279	702,329,531	756,398,761	779,669,736	796,500,464	918,711,089	844,955,661	778,897,590	774,661,627	788,189,300	805,743,548	881,868,200	903,517,325
Hertford.....	176,491,368	171,401,786	153,394,320	159,809,952	173,581,484	188,624,217	190,179,548	175,753,267	153,955,373	157,700,619	156,627,704	175,887,675	194,621,923	192,873,792	199,232,031
Hoke.....	45,308,228	44,763,071	47,337,657	58,010,688	63,278,025	71,655,889	79,977,243	72,323,432	69,529,990	69,814,321	110,617,701				

TABLE 37A. -Continued

County	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Johnston.....	717,481,672	724,804,726	718,469,008	777,357,126	938,295,046	1,026,163,000	1,051,015,148	1,135,891,639	1,101,195,577	1,037,738,950	1,123,806,656	1,158,171,151	1,226,528,835	1,269,711,827	1,326,698,697
Jones.....	19,286,245	21,952,419	22,435,475	22,778,221	29,727,260	26,916,007	25,612,158	25,238,538	24,243,541	23,484,183	29,531,352	28,868,381	32,619,483	28,604,677	29,298,263
Lee.....	420,968,921	433,174,666	418,034,148	436,817,701	495,048,050	535,581,727	549,045,067	560,699,200	555,700,527	512,834,756	510,600,556	568,921,206	615,902,897	612,030,784	608,279,438
Lenoir.....	451,953,937	430,349,356	459,395,658	452,434,223	479,956,117	490,309,133	543,042,028	491,160,300	484,845,748	457,801,972	462,332,491	462,001,599	493,184,939	475,880,806	482,444,633
Lincoln.....	323,586,670	318,642,539	327,708,248	331,340,537	369,363,091	402,639,056	425,978,421	466,573,073	466,138,732	439,194,377	446,132,046	451,111,944	474,170,558	481,712,707	523,188,136
Macon.....	283,990,262	287,291,963	292,466,288	306,775,146	333,698,965	361,048,975	391,014,756	425,799,972	417,454,350	370,448,466	352,257,278	351,005,709	364,317,096	380,588,020	390,719,316
Madison.....	33,323,629	35,304,055	37,143,875	41,326,510	39,295,693	41,681,169	48,831,300	54,728,489	55,014,784	54,482,636	70,008,035	70,914,100	75,032,396	77,980,332	79,149,580
Martin.....	121,646,027	116,714,481	157,647,928	124,564,930	133,900,577	122,816,570	128,396,051	135,922,732	151,868,561	163,910,298	174,104,890	176,101,795	193,541,044	182,854,461	182,880,843
McDowell.....	165,703,947	159,323,845	158,735,994	161,480,838	177,112,381	202,887,959	216,592,725	237,168,391	243,209,446	236,529,412	244,051,224	248,385,595	281,250,189	271,353,329	291,446,832
Mecklenburg...	9,969,686,469	10,229,875,417	9,885,534,402	10,148,949,555	10,989,373,456	11,883,552,607	13,357,308,426	14,078,512,749	14,178,740,492	12,476,582,833	13,259,834,567	13,689,815,041	14,853,835,526	15,561,579,637	16,427,509,693
Mitchell.....	84,187,408	101,219,871	101,085,544	103,835,144	107,410,984	114,559,650	112,062,985	125,253,729	118,461,903	118,565,190	117,617,266	122,216,781	130,085,562	122,249,020	126,840,182
Montgomery....	103,067,470	113,988,290	116,150,422	116,284,971	121,825,842	142,974,706	130,805,864	125,733,950	112,835,132	105,085,544	120,849,694	118,701,312	124,455,334	133,776,188	137,447,501
Moore.....	594,932,409	578,528,841	570,798,600	591,714,555	639,591,388	691,730,175	830,853,109	804,634,136	743,499,477	749,892,339	893,991,000	928,085,654	955,312,120	1,003,519,187	1,003,519,187
Nash.....	843,808,472	809,724,423	762,691,594	751,036,764	809,869,124	825,768,596	881,827,186	905,246,300	881,919,599	817,540,894	869,004,703	868,253,556	906,710,215	875,986,229	879,082,613
New Hanover...	1,985,069,436	2,044,613,974	2,053,033,105	2,178,949,702	2,389,654,209	2,628,372,138	2,853,598,823	2,948,192,206	2,850,749,201	2,572,742,760	2,619,260,826	2,849,562,321	3,159,001,174	3,254,485,249	3,384,865,474
Northampton...	35,927,964	37,529,229	37,767,355	33,704,218	39,777,433	36,288,229	44,930,501	39,849,043	40,087,673	36,355,302	58,849,064	62,466,903	66,153,690	78,928,248	73,266,617
Onslow.....	712,808,104	726,220,413	746,041,525	806,180,674	968,075,133	1,060,768,138	1,127,700,627	1,237,477,858	1,234,626,495	1,298,671,543	1,513,485,900	1,639,522,858	1,817,064,412	1,875,368,357	1,848,663,953
Orange.....	692,581,479	718,071,020	742,453,428	794,904,808	816,361,724	843,358,966	907,564,371	948,302,963	971,591,672	926,654,246	987,769,036	1,017,355,198	1,058,416,058	1,175,757,132	1,422,221,938
Pamlico.....	35,911,733	35,637,394	35,471,744	36,545,773	40,392,160	46,232,045	53,482,827	51,316,918	61,552,850	63,136,239	60,098,820	67,630,142	65,378,484	65,323,398	69,613,016
Pasquotank.....	281,209,007	287,213,406	280,755,093	288,148,629	337,252,760	342,428,567	378,214,943	400,255,668	385,822,798	366,059,597	362,760,685	366,958,373	391,643,663	430,289,252	381,438,721
Pender.....	112,729,415	114,097,935	118,751,023	138,643,695	162,357,496	182,083,393	227,022,142	244,815,739	241,845,086	217,794,180	243,046,719	263,642,919	286,409,398	294,332,860	313,074,552
Perquimans....	20,171,554	21,224,514	21,722,166	27,307,709	31,624,866	31,608,643	36,179,470	43,974,481	45,728,042	36,055,807	41,252,194	41,614,880	42,395,352	46,836,157	50,792,415
Person.....	170,505,815	175,128,993	191,072,121	208,020,765	224,603,736	240,877,235	242,209,229	256,113,937	263,994,529	249,868,842	237,649,499	241,928,067	264,587,934	255,022,405	269,547,787
Pitt.....	1,151,970,416	1,118,920,750	1,091,013,272	1,219,718,434	1,401,329,625	1,409,873,564	1,408,644,133	1,478,571,030	1,496,873,481	1,399,853,185	1,646,586,461	1,763,283,579	1,817,942,598	1,846,032,936	1,851,120,121
Polk.....	49,324,617	50,490,831	54,274,123	54,202,692	57,625,737	60,699,383	67,547,190	69,609,526	73,837,960	64,258,284	78,536,847	78,322,874	82,759,130	83,701,243	95,839,869
Randolph.....	601,404,349	625,715,633	609,579,656	623,281,452	679,963,710	692,123,117	703,700,516	750,691,583	740,271,133	738,027,142	760,370,545	837,190,250	862,773,395	859,980,550	876,631,590
Richmond.....	230,479,674	229,053,917	225,247,724	226,391,583	234,401,837	261,190,446	253,927,492	252,916,203	254,838,005	259,981,351	286,548,286	291,367,239	317,536,062	295,340,084	288,416,189
Robeson.....	530,015,774	540,516,990	551,688,796	571,900,941	605,410,092	639,597,089	663,351,320	720,297,140	685,427,894	706,875,459	751,805,952	783,055,223	835,941,100	842,155,118	857,451,639
Rockingham....	384,563,035	375,941,585	388,582,472	379,678,052	392,865,241	419,102,331	451,117,768	488,795,146	475,692,199	490,435,682	525,837,123	550,150,383	581,701,778	553,367,632	560,719,790
Rowan.....	693,222,693	681,065,670	683,754,579	690,358,540	690,736,247	749,358,277	743,233,646	769,912,511	776,412,362	739,262,679	820,836,291	920,565,043	975,239,011	941,331,657	1,002,346,581
Rutherford.....	311,450,509	325,387,028	318,515,190	331,354,357	356,981,294	362,018,253	376,427,180	396,327,926	382,867,026	378,481,817	455,993,741	455,142,754	529,910,354	449,728,791	449,951,605
Samson.....	274,844,446	264,736,201	264,231,593	264,916,547	303,813,402	324,030,470	337,644,734	321,390,360	296,153,112	277,599,642	333,868,899	351,460,317	374,151,086	368,012,673	380,454,970
Scotland.....	198,999,011	192,195,852	188,365,314	213,524,687	243,828,187	266,849,733	265,364,620	265,847,608	254,693,120	249,872,724	250,371,029	237,641,197	241,813,048	233,585,340	241,054,835
Stanly.....	371,094,362	364,988,236	372,153,558	377,285,826	383,214,641	440,591,357	445,341,280	483,625,795	469,252,901	450,132,309	419,411,542	424,512,833	428,662,909	440,842,258	439,232,635
Stokes.....	97,264,941	96,600,612	103,343,735	130,813,237	163,578,932	238,915,434	238,746,745	160,047,602	124,022,131	124,954,131	142,467,728	149,401,022	155,523,302	162,966,174	167,399,343
Surry.....	530,306,090	552,013,376	529,259,475	509,136,641	537,780,767	586,930,869	625,647,657	665,544,823	628,510,252	628,813,121	682,998,365	699,984,179	707,477,045	725,513,765	741,245,474
Swain.....	46,468,171	46,119,793	47,327,196	48,741,974	52,372,195	54,949,196	62,223,783	71,207,114	76,986,883	76,867,665	94,250,088	89,998,464	93,184,299	90,696,890	93,315,595
Transylvania...	169,863,635	165,334,276	168,234,576	178,930,879	189,985,611	216,532,089	241,981,498	279,763,444	275,484,365	244,217,577	226,619,021	229,029,669	231,744,884	247,935,128	251,529,789
Tyrrell.....	10,309,349	8,934,475	9,873,606	9,862,219	10,251,201	10,343,382	12,034,601	12,222,504	12,207,911	11,431,046	15,244,920	14,157,963	17,758,634	18,128,519	18,986,901
Union.....	784,128,654	817,300,769	784,283,718	790,675,656	857,934,950	948,609,697	1,099,352,201	1,217,491,262	1,200,307,872	1,162,890,543	1,076,852,195	1,122,433,771	1,197,951,434	1,321,781,178	1,460,830,264
Vance.....	284,616,243	288,734,453	289,727,137	294,956,462	307,191,933	316,484,738	320,187,079	353,848,256	318,977,635	311,212,307	362,911,094	345,642,236	363,236,147	353,364,450	367,722,539
Wake.....	7,366,438,003	7,621,053,057	7,415,744,539	7,898,112,419	8,830,921,322	9,345,043,177	10,323,329,461	11,262,239,398	11,339,906,108	10,378,048,804	9,949,833,702	10,208,890,575	10,850,823,393	11,411,806,624	12,076,260,772
Warren.....	39,954,705	40,383,360	41,616,695	42,183,631	43,723,156	41,442,182	46,472,125	48,780,719	54,745,601	51,161,396	56,345,520	60,886,164	68,481,661	67,851,428	67,202,157
Washington....	41,349,777	42,287,214	42,752,277	43,552,972	48,278,277	48,256,392	48,408,540	48,016,024	49,628,004	53,622,428	64,628,577	70,073,664	71,404,074	69,225,957	71,646,309
Watauga.....	487,938,177	493,503,127	487,907,230	505,367,152	541,255,101	573,689,355	612,938,830	665,012,583	670,742,733	613,875,789	606,519,777	611,846,387	629,686,939	633,572,655	682,189,368
Wayne.....	775,288,282	756,640,737	747,360,292	760,937,041	842,106,422	882,194,050	936,581,406	988,941,515	957,052,672	956,525,116	857,517,872	902,226,600	1,020,586,270	976,874,673	977,187,991
Wilkes.....	376,902,657	376,831,524	385,211,079	387,297,711	411,271,102	416,800,275	409,587,885	427,145,685	418,517,254	378,916,187	414,520,173	432,657,505	478,406,827	477,045,774	508,402,082
Wilson.....	591,464,298	608,100,473	584,163,372	602,766,401	605,9										

TABLE 37A. -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.

*This series reports retail taxable sales instead of gross retail sales (taxable and nontaxable sales) reported in the *Statistical Abstract* 2004 through 2006 editions. In fiscal year 2005-06, the Streamlined Sales Tax Agreement required a change in information reporting requirements such that not all taxpayers report gross retail sales.

Amounts shown are taxable sales computed from tax remittances reported on sales and use tax returns filed during the period July 1 through June 30 of a given year by merchants. Taxable 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 retail taxable sales amounts. Prior to 2001-02, taxable sales were not computed on reported use tax and are not included in retail taxable sales amounts.

Changes in general sales tax rate:

Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the State general rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

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 is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted 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 § 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). Effective October 1, 2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax. Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

Changes in State 1% and 3% rates in 2005-06:

Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State 3% rate with a \$1,500 maximum tax per article). Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the 1% State sales tax rate). Additionally, various types of machinery (farm, telephone company property, laundry, freezer plant, and broadcasting) and various types of equipment (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the 1% State rate with an \$80 maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to *Table 45*). Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation. (Items were previously subject to the 1% sales or use tax or 1% privilege tax as appropriate.)

Changes in State 2% and 2.5% rates in 2003-04 and 2013-14:

Effective January 1, 2014, the State general rate applies to the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

Unallocated:

Fiscal year 2001-02 does not include retail taxable sales computed on \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates.

(\$ billions)

Figure 37A.1
Retail Taxable Sales in North Carolina 1999-00 Through 2013-14

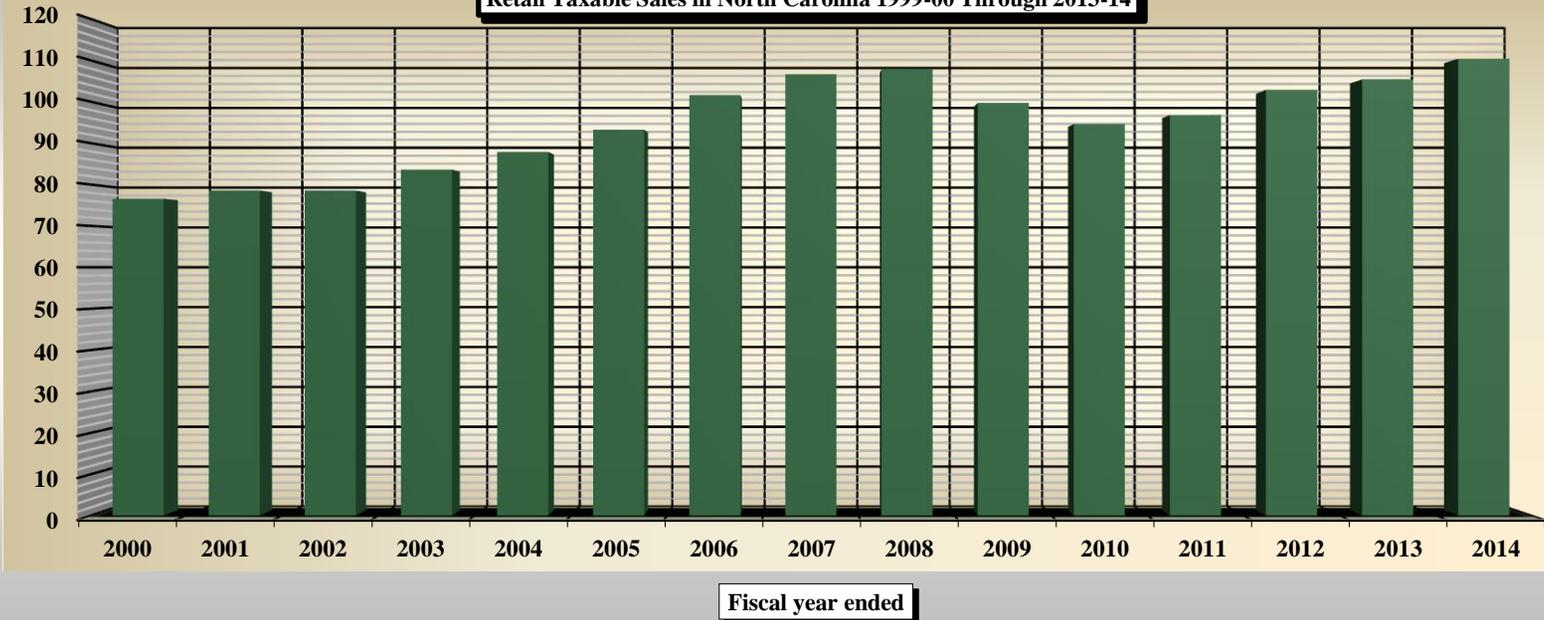


Figure 37B.1
Retail Taxable Sales in North Carolina: % Change from Preceding Year

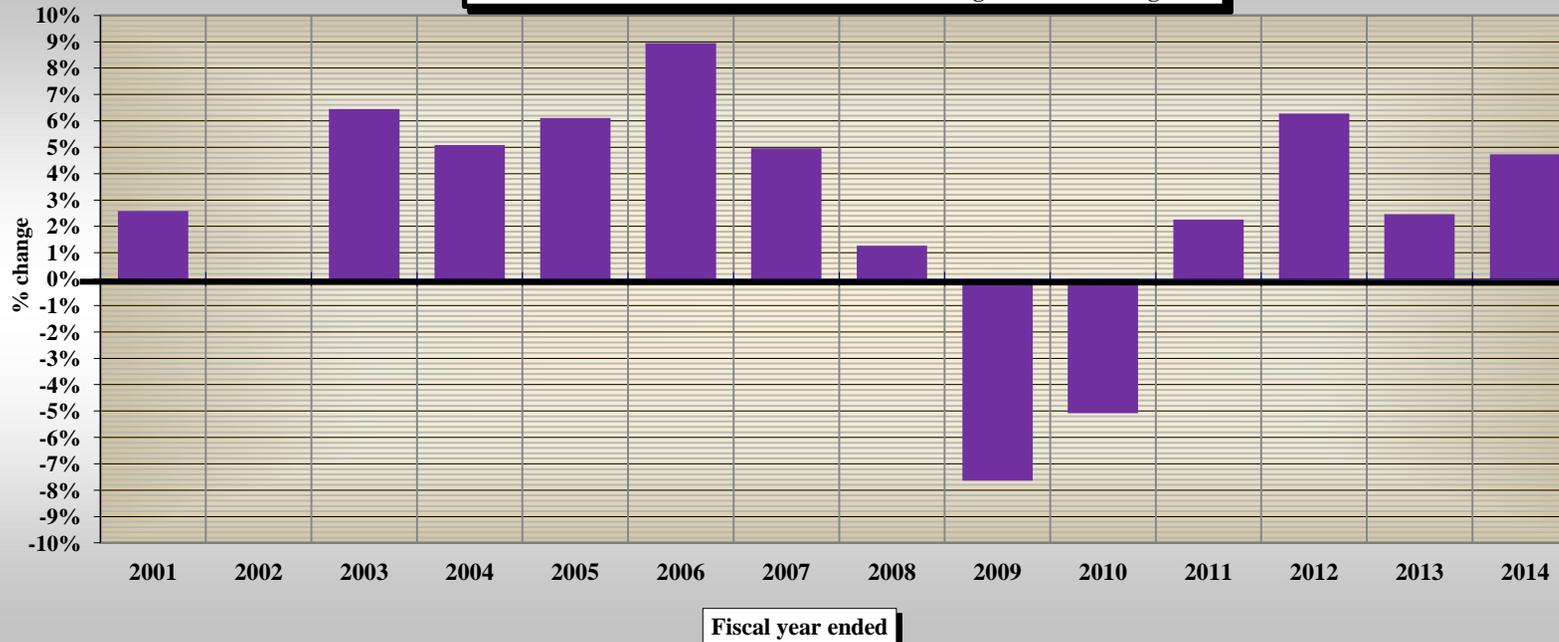


TABLE 37B. STATE SALES AND USE TAX: PERCENT CHANGE IN RETAIL TAXABLE SALES BY COUNTY

County	Year-over-year % change														County	Year-over-year % change														
	01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13		01/00	02/01	03/02	04/03	05/04	06/05	07/06	08/07	09/08	10/09	11/10	12/11	13/12	14/13	
Alamance.....	2.4%	-0.2%	0.1%	9.2%	4.7%	7.5%	12.3%	6.5%	-2.0%	-4.6%	10.9%	9.1%	0.8%	9.4%	Johnston.....	1.0%	-0.9%	8.2%	20.7%	9.4%	2.4%	8.1%	-3.1%	-5.8%	8.3%	3.1%	5.9%	3.5%	4.5%	
Alexander.....	4.2%	2.1%	7.4%	5.4%	5.7%	0.9%	6.7%	-9.3%	-5.4%	24.3%	6.7%	9.9%	0.4%	-0.1%	Jones.....	13.8%	2.2%	1.5%	30.5%	-9.5%	-4.8%	-1.5%	-3.9%	-3.1%	25.7%	-2.2%	13.0%	-12.3%	2.4%	
Alleghany.....	-4.5%	-3.9%	5.5%	12.9%	13.2%	13.7%	9.6%	4.9%	-16.9%	-4.2%	7.6%	-0.7%	-5.9%	5.4%	Lee.....	2.9%	-3.5%	4.5%	13.3%	8.2%	2.5%	2.1%	-0.9%	-7.7%	-0.4%	11.4%	8.3%	-0.6%	-0.6%	
Anson.....	3.6%	4.4%	3.1%	4.3%	3.9%	7.6%	-1.3%	-2.2%	-2.4%	5.3%	4.7%	4.3%	1.4%	8.4%	Lenoir.....	-4.8%	6.7%	-1.5%	6.1%	2.2%	10.8%	-9.6%	-1.3%	-5.6%	1.0%	-0.1%	6.7%	-3.5%	1.4%	
Ashe.....	-6.2%	14.9%	15.5%	8.4%	2.1%	3.6%	17.3%	3.3%	-6.1%	4.5%	4.7%	4.1%	-3.2%	2.7%	Lincoln.....	-1.5%	2.8%	1.1%	11.5%	9.0%	5.8%	9.5%	-0.1%	-5.8%	1.6%	1.1%	5.1%	1.6%	8.6%	
Avery.....	1.4%	-0.7%	0.9%	2.9%	4.9%	9.2%	16.5%	2.8%	-13.7%	13.3%	1.7%	-0.9%	1.7%	6.6%	Macon.....	1.2%	1.8%	4.9%	8.8%	8.2%	8.3%	8.9%	-2.0%	-11.3%	-4.9%	-0.4%	3.8%	4.5%	2.7%	
Beaufort.....	-3.8%	6.7%	10.6%	9.1%	16.9%	-3.1%	-12.1%	6.0%	-4.5%	4.2%	0.7%	8.9%	-5.1%	-2.2%	Madison.....	5.9%	5.2%	11.3%	-4.9%	6.1%	17.2%	12.1%	0.5%	-1.0%	28.5%	1.3%	5.8%	3.9%	1.5%	
Bertie.....	-4.3%	-5.0%	10.0%	18.8%	12.4%	27.5%	-27.5%	-2.2%	0.0%	59.7%	5.3%	4.2%	8.5%	3.9%	Martin.....	-4.1%	35.1%	-21.0%	7.5%	-8.3%	4.5%	5.9%	11.7%	7.9%	6.2%	1.1%	9.9%	-5.5%	0.0%	
Bladen.....	6.3%	19.5%	36.1%	6.1%	0.8%	-8.7%	-25.1%	-10.4%	1.5%	35.2%	3.7%	7.3%	3.5%	1.8%	McDowell.....	-3.9%	-0.4%	1.7%	9.7%	14.6%	6.8%	9.5%	2.5%	-2.7%	3.2%	1.8%	13.2%	-3.5%	7.4%	
Brunswick.....	1.6%	11.7%	10.2%	9.4%	8.8%	9.6%	10.5%	-0.3%	-4.4%	5.2%	4.0%	6.7%	7.1%	7.8%	Mecklenburg...	2.6%	-3.4%	2.7%	8.3%	8.1%	12.4%	5.4%	0.7%	-12.0%	6.3%	3.2%	8.5%	4.8%	5.6%	
Buncombe.....	1.4%	3.4%	3.7%	6.6%	9.5%	8.8%	12.5%	-1.6%	-8.8%	-1.4%	5.8%	5.9%	9.8%	4.3%	Mitchell.....	20.2%	-0.1%	2.7%	3.4%	6.7%	-2.2%	11.8%	-5.4%	0.1%	-0.8%	3.9%	6.4%	-6.0%	3.8%	
Burke.....	0.7%	-3.8%	0.3%	10.5%	-0.4%	2.5%	3.4%	2.7%	-5.9%	10.2%	5.4%	2.6%	5.2%	6.0%	Montgomery....	10.6%	1.9%	0.1%	4.8%	17.4%	-8.5%	-3.9%	-10.3%	-6.9%	15.0%	-1.8%	4.8%	7.5%	2.7%	
Cabarrus.....	9.1%	8.0%	7.3%	7.5%	9.7%	9.2%	10.5%	-1.2%	-2.0%	10.0%	2.8%	11.6%	6.3%	6.0%	Moore.....	-2.8%	-1.3%	3.7%	8.1%	8.2%	8.3%	10.9%	-3.2%	-7.6%	14.2%	5.2%	3.8%	2.9%	5.0%	
Caldwell.....	-1.3%	0.6%	1.2%	7.0%	0.9%	3.0%	6.8%	3.5%	-1.6%	-0.2%	2.4%	8.0%	-3.1%	5.3%	Nash.....	-4.0%	-5.8%	-1.5%	7.8%	2.0%	6.8%	2.7%	-2.6%	-7.3%	6.3%	-0.1%	4.4%	-3.4%	0.4%	
Camden.....	15.3%	2.2%	40.2%	-1.8%	7.6%	53.8%	0.3%	5.6%	-14.8%	39.1%	11.1%	-1.5%	-1.5%	-3.2%	New Hanover...	3.0%	0.4%	6.1%	9.7%	10.0%	8.6%	3.3%	-3.3%	-9.8%	1.8%	8.8%	10.9%	3.0%	4.0%	
Carteret.....	-1.4%	3.1%	7.5%	11.4%	5.7%	10.2%	8.3%	-3.9%	-3.6%	1.5%	0.0%	7.0%	-1.1%	6.2%	Northampton...	4.5%	0.6%	-10.8%	18.0%	-8.8%	23.8%	-11.3%	0.6%	-9.3%	61.9%	6.1%	5.9%	19.3%	-7.2%	
Caswell.....	3.5%	-2.1%	21.6%	-7.1%	7.5%	-6.5%	-1.2%	-2.0%	-2.3%	44.4%	15.3%	17.2%	-12.4%	4.5%	Onslow.....	1.9%	2.7%	8.1%	20.1%	9.6%	6.3%	9.7%	-0.2%	5.2%	16.5%	8.3%	10.8%	3.2%	-1.4%	
Catawba.....	3.6%	-2.0%	1.3%	6.5%	4.2%	7.3%	6.6%	-0.6%	-10.0%	0.3%	3.4%	2.6%	-0.6%	3.3%	Orange.....	3.7%	3.4%	7.1%	2.7%	3.3%	7.6%	4.5%	2.5%	-4.6%	6.6%	3.0%	4.0%	11.1%	21.0%	
Chatham.....	6.5%	8.6%	7.2%	10.9%	4.1%	0.2%	24.0%	2.2%	-6.5%	18.7%	6.3%	3.5%	4.7%	7.7%	Pamlico.....	-0.8%	-0.5%	3.0%	10.5%	14.5%	15.7%	-4.0%	19.9%	2.6%	-4.8%	12.5%	-3.3%	-0.1%	6.6%	
Cherokee.....	3.0%	8.2%	8.9%	4.5%	9.0%	13.5%	8.5%	-11.9%	-5.0%	-12.1%	0.3%	1.8%	-1.6%	1.8%	Pasquotank....	2.1%	-2.2%	2.6%	17.0%	1.5%	10.5%	5.8%	-3.6%	-5.1%	-0.9%	1.2%	6.7%	9.9%	-11.4%	
Chowan.....	0.4%	3.6%	2.9%	16.1%	0.6%	7.1%	4.8%	-5.9%	-9.6%	27.3%	4.6%	4.8%	-1.2%	4.5%	Pender.....	1.2%	4.1%	16.8%	17.1%	12.1%	24.7%	7.8%	-1.2%	-9.9%	11.6%	8.5%	8.6%	2.8%	6.4%	
Clay.....	2.2%	15.0%	2.6%	16.9%	13.9%	9.7%	-4.2%	-1.5%	-9.4%	17.3%	-3.2%	3.6%	-1.1%	10.8%	Perquimans....	5.2%	2.3%	25.7%	15.8%	-0.1%	14.5%	21.5%	4.0%	-21.2%	14.4%	0.9%	1.9%	10.5%	8.4%	
Cleveland.....	-10.0%	-1.0%	4.8%	5.0%	5.8%	2.4%	1.8%	0.2%	0.6%	-9.8%	10.7%	8.3%	0.7%	-1.2%	Person.....	2.7%	9.1%	8.9%	8.0%	7.2%	0.6%	5.7%	3.1%	-5.4%	-4.9%	1.8%	9.4%	-3.6%	5.7%	
Columbus.....	-4.7%	-2.3%	5.7%	9.2%	7.4%	0.3%	2.0%	-3.6%	-0.2%	-0.7%	1.4%	2.3%	5.1%	1.4%	Pitt.....	-2.9%	-2.5%	11.8%	14.9%	0.6%	-0.1%	5.0%	1.2%	-6.5%	17.6%	7.1%	3.1%	1.5%	0.3%	
Craven.....	-1.3%	0.8%	7.0%	12.2%	7.0%	10.4%	4.9%	-3.0%	5.1%	4.0%	-2.9%	8.7%	-3.2%	-0.3%	Polk.....	2.4%	7.5%	-0.1%	6.3%	5.3%	11.3%	3.1%	6.1%	6.1%	-13.0%	22.2%	-0.3%	5.7%	1.1%	14.5%
Cumberland.....	-1.5%	0.7%	4.6%	11.8%	6.0%	5.1%	9.7%	0.2%	3.4%	13.9%	4.2%	4.6%	0.8%	-1.4%	Randolph.....	4.0%	-2.6%	2.2%	9.1%	1.8%	1.7%	6.7%	-1.4%	-0.3%	3.0%	10.1%	3.1%	-0.3%	1.9%	
Currituck.....	7.6%	4.4%	14.2%	12.4%	3.4%	10.0%	-0.9%	1.9%	-2.1%	40.8%	4.3%	13.3%	4.8%	1.5%	Richmond.....	-0.6%	-1.7%	0.5%	3.5%	11.4%	-2.8%	-0.4%	0.8%	2.0%	10.2%	1.7%	9.0%	-7.0%	-2.3%	
Dare.....	9.9%	10.9%	8.9%	7.9%	5.2%	4.1%	4.1%	-0.4%	-1.4%	-10.1%	4.4%	5.5%	2.7%	2.0%	Robeson.....	2.0%	2.1%	3.7%	5.9%	5.6%	3.7%	8.6%	-4.8%	3.1%	6.4%	4.2%	6.8%	0.7%	1.8%	
Davidson.....	0.2%	-3.5%	0.9%	14.9%	7.1%	4.4%	4.8%	-2.5%	-5.3%	-5.2%	3.3%	7.0%	-0.5%	3.5%	Rockingham....	-2.2%	3.4%	-2.3%	3.5%	6.7%	7.6%	8.4%	-2.7%	3.1%	7.2%	4.6%	5.7%	-4.9%	1.3%	
Davie.....	9.9%	-4.9%	-7.4%	7.6%	9.6%	15.7%	14.6%	-1.2%	0.1%	1.6%	-1.3%	5.8%	17.0%	8.8%	Rowan.....	-1.8%	0.4%	1.0%	0.1%	8.5%	-0.8%	3.6%	0.8%	-4.8%	11.0%	12.1%	5.9%	-3.5%	6.5%	
Duplin.....	-1.4%	-2.9%	6.6%	9.6%	11.1%	7.1%	-5.7%	-2.2%	4.3%	8.8%	7.0%	8.3%	6.4%	0.5%	Rutherford.....	4.5%	-2.1%	4.0%	7.7%	1.4%	4.0%	5.3%	-3.4%	-1.1%	10.8%	-0.2%	16.4%	-15.1%	0.0%	
Durham.....	2.7%	13.6%	18.9%	1.1%	6.7%	5.2%	2.4%	-2.5%	-2.0%	10.8%	3.5%	6.5%	10.6%	12.2%	Sampson.....	-3.7%	-0.2%	0.3%	14.7%	6.7%	4.2%	-4.8%	-7.9%	-6.3%	14.3%	5.3%	6.5%	-1.6%	3.4%	
Edgecombe.....	-2.9%	0.1%	8.4%	6.5%	3.3%	-0.5%	8.4%	3.3%	0.2%	-4.1%	7.3%	7.9%	-8.2%	7.6%	Scotland.....	-3.4%	-2.0%	13.4%	14.2%	9.4%	-0.6%	0.2%	-4.2%	-1.9%	-2.4%	-5.1%	1.8%	-3.4%	3.2%	
Forsyth.....	0.1%	2.8%	7.2%	6.6%	6.3%	4.6%	3.7%	0.7%	-9.1%	-3.2%	5.2%	5.1%	-0.8%	2.4%	Stanly.....	-1.6%	2.0%	1.4%	1.6%	15.0%	1.1%	8.6%	-3.0%	-4.1%	-5.3%	1.2%	1.0%	2.8%	-0.4%	
Franklin.....	-1.7%	8.3%	2.6%	21.0%	12.2%	18.8%	7.0%	-7.7%	-10.6%	-8.9%	2.3%	10.0%	3.5%	5.4%	Stokes.....	-0.7%	7.0%	26.6%	25.0%	46.1%	-0.1%	-33.0%	-22.5%	0.7%	7.9%	4.9%	4.1%	4.8%	2.7%	
Gaston.....	-1.8%	2.0%	5.2%	5.1%	5.5%	-0.3%	9.1%	-1.2%	-4.6%	1.8%	3.7%	9.6%	-2.3%	3.0%	Surry.....	4.1%	-4.1%	-3.8%	5.6%	9.1%	6.6%	6.4%	-5.6%	0.0%	6.0%	2.5%	1.1%	2.5%	2.2%	
Gates.....	-10.0%	-4.3%	1.9%	16.6%	15.9%	-2.2%	-15.7%	6.0%	2.6%	45.4%	2.0%	6.7%	9.6%	6.7%	Swain.....	-0.7%	2.6%	3.0%	7.4%	4.9%	13.2%	14.4%	8.1%	-0.2%	14.8%	-4.5%	3.5%	-2.7%	2.9%	
Graham.....	1.2%	9.4%	5.7%	22.9%	2.6%	15.0%	11.3%	0.6%	-10.6%	11.1%	1.9%	11.7%	7.2%	-2.1%	Transylvania...	-2.7%	1.8%	6.4%	6.2%	14.0%	11.8%	15.6%	-1.5%	-11.3%	-9.3%	1.1%	1.2%	7.0%	1.4%	
Granville.....	2.1%	0.9%	6.6%	11.6%	2.6%	8.7%	-1.5%	-6.3%	1.7%	13.5%	0.5%	5.5%	3.6%	5.4%	Tyrrell.....	-13.3%	10.5%	-0.1%	3.9%	0.9%	16.4%	1.6%	-0.1%	-6.4%	27.7%	-7.1%	25.4%	2.1%	4.7%	
Greene.....	6.9%	-10.4%	3.3%	13.5%	8.7%	1.9%	7.7%	-5.8%	-5.5%	-24.7%	6.1%	13.6%	-6.7%	5.1%	Union.....	4.2%	-4.0%	0.8%	8.5%	10.6%	15.9%	10.7%	-1.4%	-3.1%	-7.9%	4.2%	6.7%	10.3%	10.5%	
Guilford.....	1.5%	-5.6%	1.9%	4.8%	6.6%	1.8%	5.7%	1.5%	-8.0%	-10.0%	6.5%	5.2%	0.1%	4.0%	Vance.....	1.4%	0.3%	1.8%	4.1%	3.0%	1.2%	10.5%	-9.9%	-2.4%	11.9%	-4.8%	5.1%	-2.7%	4.1%	
Halifax.....	-4.4%	-3.7%	5.5%	9.4%	7.0%	-0.2%	0.7%	-2.9%	2.7%	6.1%	1.3%	10.3%	0.1%	3.8%	Wake.....	3.5%	-2.7%	6.5%	11.8%	5.8%	10.5%	9.1%	0.7%	-8.5%	-4.8%	2.6%	6.3%	5.2%	5.8%	
Harnett.....	0.9%	-1.4%	3.5%	13.0%	14.6%	6.4%	12.7%	-8.1%	-2.8%	5.4%	4.1%	5.2%	4.4%	4.5%	Warren.....	1.1%	3.1%	1.4%	3.6%	-5.2%	12.1%	5.0%	12.2%	-6.5%	1.0%	8.1%	12.5%	-0.9%	-1.0%	
Haywood.....	3.1%	2.6%	1.7%	10.6%	1.2%	9.6%	10.8%	2.1%	-10.9%	6.1%	-0.3%	4.3%	3.7%	0.9%	Washington....	2.3%	1.1%	1.9%	10.8%	0.0%	0.3%	-0.8%	3.4%	8.0%	12.5%	8.4%	1.9%	-3.1%	3.5%	
Henderson....	2.0%	4.1%	14.7%	7.7%	3.1%	2.2%	15.3%	-8.0%	-7.8%	-0.5%	1.7%	2.2%	9.4%	2.5%	Watauga.....	1.1%	-1.1%	3.6%	7.1%	6.0%	6.8%	8.5%	0.9%	-8.5%	-3.7%	0.9%	2.9%	0.6%	7.7%	
Hertford.....	-2.9%	-10.5%	4.2%	8.6%	8.7%	0.8%	-7.6%	-12.4%	2.4%	-0.7%	12.3%	10.7%	-0.9%	3.3%	Wayne.....	-2.4%	-1.2%	1.8%	10.7%	4.8%	6.2%	5.6%	-3.2%	-0.1%	-8.3%	5.2%	13.1%	-4.3%	0.0%	
Hoke.....	-1.2%	5.8%	22.5%	9.1%	13.2%	11.6%	-9.6%	-3.9%	0.4%	58.4%	23.2%	1.1%	18.4%	-1.1%	Wilkes.....	0.0%	2.2%	0.5%	6.2%	1.3%	-1.7%	4.3%	-2.0%	-9.5%	5.9%	4.4%	10.6%	-0.3%	6.6%	
Hyde.....	14.7%	5.3%	-0.1%	-2.7%	2.2%	1.8%	4.4%	9.7%	-7.0%	13.5%	1.9%	1.8%	-2.5%	6.7%	Wilson.....	2.8%	-3.9%	3.2%	0.5%	2.2%	5.9%									

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 1999-2000 AND 2013-2014

[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1999-2000						Fiscal year 2013-2014							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 14/00	County	Rank	% of total	% change 14/00
Alamance.....	13	1.26%	Johnston.....	20	0.90%	Alamance.....	12	1.65%	114.6%	Johnston.....	18	1.20%	118.3%
Alexander.....	76	0.11%	Jones.....	97	0.02%	Alexander.....	76	0.14%	100.4%	Jones.....	98	0.03%	86.3%
Alleghany.....	84	0.06%	Lee.....	36	0.52%	Alleghany.....	91	0.06%	61.8%	Lee.....	36	0.54%	71.7%
Anson.....	78	0.09%	Lenoir.....	35	0.58%	Anson.....	79	0.11%	94.1%	Lenoir.....	43	0.44%	23.4%
Ashe.....	73	0.13%	Lincoln.....	45	0.40%	Ashe.....	70	0.17%	113.6%	Lincoln.....	40	0.47%	92.9%
Avery.....	69	0.16%	Macon.....	47	0.37%	Avery.....	69	0.17%	77.9%	Macon.....	49	0.36%	58.1%
Beaufort.....	48	0.37%	Madison.....	88	0.04%	Beaufort.....	52	0.34%	51.0%	Madison.....	84	0.07%	176.8%
Bertie.....	94	0.03%	Martin.....	66	0.19%	Bertie.....	86	0.07%	219.8%	Martin.....	72	0.17%	40.5%
Bladen.....	72	0.14%	McDowell.....	64	0.21%	Bladen.....	71	0.17%	95.7%	McDowell.....	59	0.26%	106.5%
Brunswick.....	30	0.70%	Mecklenburg....	1	12.95%	Brunswick.....	19	1.11%	160.4%	Mecklenburg....	1	14.90%	88.8%
Buncombe.....	6	2.75%	Mitchell.....	77	0.11%	Buncombe.....	6	3.45%	106.1%	Mitchell.....	78	0.12%	78.7%
Burke.....	38	0.49%	Montgomery....	75	0.12%	Burke.....	38	0.51%	71.2%	Montgomery....	77	0.12%	72.2%
Cabarrus.....	12	1.38%	Moore.....	24	0.77%	Cabarrus.....	9	2.35%	179.3%	Moore.....	22	0.91%	95.0%
Caldwell.....	42	0.44%	Nash.....	15	1.06%	Caldwell.....	42	0.45%	65.5%	Nash.....	28	0.79%	23.5%
Camden.....	98	0.02%	New Hanover....	7	2.55%	Camden.....	97	0.04%	317.6%	New Hanover....	8	3.07%	97.2%
Carteret.....	29	0.71%	Northampton....	91	0.04%	Carteret.....	26	0.82%	89.3%	Northampton....	85	0.07%	174.2%
Caswell.....	93	0.04%	Onslow.....	21	0.90%	Caswell.....	94	0.05%	121.8%	Onslow.....	11	1.67%	205.4%
Catawba.....	9	1.81%	Orange.....	18	0.95%	Catawba.....	13	1.63%	48.6%	Orange.....	17	1.29%	122.8%
Chatham.....	61	0.22%	Pamlico.....	87	0.04%	Chatham.....	46	0.39%	189.7%	Pamlico.....	88	0.06%	136.4%
Cherokee.....	60	0.22%	Pasquotank.....	49	0.35%	Cherokee.....	67	0.20%	48.9%	Pasquotank.....	50	0.35%	61.1%
Chowan.....	80	0.08%	Pender.....	71	0.15%	Chowan.....	80	0.09%	100.0%	Pender.....	58	0.28%	210.5%
Clay.....	89	0.04%	Perquimans.....	96	0.03%	Clay.....	90	0.06%	129.6%	Perquimans.....	96	0.05%	197.6%
Cleveland.....	26	0.75%	Person.....	62	0.21%	Cleveland.....	33	0.64%	39.7%	Person.....	64	0.24%	87.7%
Columbus.....	52	0.33%	Pitt.....	10	1.46%	Columbus.....	55	0.31%	49.9%	Pitt.....	10	1.68%	88.4%
Craven.....	31	0.69%	Polk.....	81	0.07%	Craven.....	30	0.78%	85.6%	Polk.....	82	0.09%	120.8%
Cumberland.....	8	2.48%	Randolph.....	25	0.76%	Cumberland.....	7	3.18%	110.4%	Randolph.....	27	0.80%	72.7%
Currituck.....	68	0.18%	Richmond.....	54	0.29%	Currituck.....	48	0.36%	237.9%	Richmond.....	61	0.26%	45.7%
Dare.....	19	0.93%	Robeson.....	32	0.67%	Dare.....	20	1.10%	94.9%	Robeson.....	29	0.78%	91.4%
Davidson.....	22	0.89%	Rockingham....	37	0.51%	Davidson.....	24	0.84%	54.9%	Rockingham....	39	0.51%	64.2%
Davie.....	67	0.18%	Rowan.....	23	0.89%	Davie.....	62	0.25%	131.4%	Rowan.....	21	0.91%	68.9%
Duplin.....	58	0.23%	Rutherford.....	44	0.40%	Duplin.....	56	0.30%	117.5%	Rutherford.....	44	0.41%	67.1%
Durham.....	5	3.96%	Sampson.....	51	0.34%	Durham.....	4	4.99%	106.6%	Sampson.....	51	0.35%	66.2%
Edgecombe.....	53	0.30%	Scotland.....	55	0.27%	Edgecombe.....	57	0.29%	59.1%	Scotland.....	66	0.22%	32.8%
Forsyth.....	4	4.09%	Stanly.....	40	0.47%	Forsyth.....	5	3.80%	52.3%	Stanly.....	45	0.40%	37.7%
Franklin.....	63	0.21%	Stokes.....	74	0.13%	Franklin.....	60	0.26%	103.3%	Stokes.....	74	0.15%	96.7%
Gaston.....	11	1.46%	Surry.....	33	0.66%	Gaston.....	15	1.48%	67.2%	Surry.....	32	0.67%	66.7%
Gates.....	99	0.02%	Swain.....	83	0.06%	Gates.....	99	0.03%	156.1%	Swain.....	83	0.09%	141.3%
Graham.....	95	0.03%	Transylvania....	59	0.23%	Graham.....	95	0.05%	146.6%	Transylvania....	65	0.23%	67.4%
Granville.....	65	0.20%	Tyrrell.....	100	0.01%	Granville.....	63	0.25%	98.4%	Tyrrell.....	100	0.02%	140.3%
Greene.....	92	0.04%	Union.....	16	0.99%	Greene.....	92	0.05%	118.6%	Union.....	16	1.33%	119.9%
Guilford.....	3	6.51%	Vance.....	50	0.35%	Guilford.....	3	5.32%	34.2%	Vance.....	54	0.33%	57.4%
Halifax.....	46	0.38%	Wake.....	2	9.86%	Halifax.....	47	0.38%	66.5%	Wake.....	2	10.95%	82.3%
Harnett.....	43	0.43%	Warren.....	86	0.05%	Harnett.....	35	0.55%	111.9%	Warren.....	89	0.06%	104.9%
Haywood.....	41	0.47%	Washington....	85	0.05%	Haywood.....	37	0.52%	79.8%	Washington....	87	0.07%	109.1%
Henderson.....	27	0.73%	Watauga.....	34	0.62%	Henderson.....	25	0.82%	85.0%	Watauga.....	34	0.62%	64.4%
Hertford.....	57	0.25%	Wayne.....	17	0.96%	Hertford.....	68	0.18%	19.0%	Wayne.....	23	0.89%	51.4%
Hoke.....	82	0.06%	Wilkes.....	39	0.49%	Hoke.....	75	0.15%	289.4%	Wilkes.....	41	0.46%	54.5%
Hyde.....	90	0.04%	Wilson.....	28	0.73%	Hyde.....	93	0.05%	100.3%	Wilson.....	31	0.72%	62.1%
Iredell.....	14	1.19%	Yadkin.....	70	0.15%	Iredell.....	14	1.62%	123.8%	Yadkin.....	73	0.16%	66.2%
Jackson.....	56	0.26%	Yancey.....	79	0.09%	Jackson.....	53	0.33%	109.0%	Yancey.....	81	0.09%	58.7%
			Unallocated.....	1	16.45%					Unallocated.....	3	6.43%	-35.8%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	64.2%

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.

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 1999-2000 AND 2013-2014
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH]

Fiscal year 1999-2000						Fiscal year 2013-2014							
County	Rank	% of total	County	Rank	% of total	County	Rank	% of total	% change 14/00	County	Rank	% of total	% change 14/00
Alamance.....	13	1.27%	Johnston.....	19	0.94%	Alamance.....	12	1.65%	87.2%	Johnston.....	18	1.20%	84.9%
Alexander.....	76	0.12%	Jones.....	97	0.03%	Alexander.....	76	0.14%	72.1%	Jones.....	98	0.03%	51.9%
Alleghany.....	84	0.06%	Lee.....	36	0.55%	Alleghany.....	91	0.06%	36.6%	Lee.....	36	0.55%	44.5%
Anson.....	78	0.10%	Lenoir.....	35	0.59%	Anson.....	79	0.11%	55.0%	Lenoir.....	43	0.44%	6.7%
Ashe.....	74	0.13%	Lincoln.....	44	0.42%	Ashe.....	71	0.17%	83.6%	Lincoln.....	40	0.47%	61.7%
Avery.....	68	0.16%	Macon.....	48	0.37%	Avery.....	69	0.17%	53.3%	Macon.....	49	0.35%	37.6%
Beaufort.....	49	0.37%	Madison.....	90	0.04%	Beaufort.....	52	0.34%	32.3%	Madison.....	84	0.07%	137.5%
Bertie.....	93	0.04%	Martin.....	70	0.16%	Bertie.....	86	0.07%	138.7%	Martin.....	72	0.17%	50.3%
Bladen.....	73	0.13%	McDowell.....	64	0.22%	Bladen.....	70	0.17%	82.0%	McDowell.....	59	0.26%	75.9%
Brunswick.....	33	0.69%	Mecklenburg....	1	13.02%	Brunswick.....	19	1.11%	131.6%	Mecklenburg....	1	14.89%	64.8%
Buncombe.....	6	2.81%	Mitchell.....	77	0.11%	Buncombe.....	6	3.43%	76.5%	Mitchell.....	78	0.11%	50.7%
Burke.....	37	0.51%	Montgomery.....	72	0.13%	Burke.....	37	0.51%	45.9%	Montgomery.....	77	0.12%	33.4%
Cabarrus.....	12	1.37%	Moore.....	26	0.78%	Cabarrus.....	9	2.35%	148.0%	Moore.....	21	0.91%	68.7%
Caldwell.....	42	0.47%	Nash.....	15	1.10%	Caldwell.....	42	0.45%	37.0%	Nash.....	27	0.80%	4.2%
Camden.....	99	0.02%	New Hanover....	7	2.59%	Camden.....	97	0.04%	251.3%	New Hanover....	8	3.07%	70.5%
Carteret.....	29	0.73%	Northampton....	87	0.05%	Carteret.....	25	0.83%	62.4%	Northampton....	85	0.07%	103.9%
Caswell.....	94	0.04%	Onslow.....	20	0.93%	Caswell.....	94	0.05%	93.9%	Onslow.....	11	1.68%	159.3%
Catawba.....	9	1.85%	Orange.....	23	0.90%	Catawba.....	13	1.64%	27.7%	Orange.....	17	1.29%	105.4%
Chatham.....	62	0.22%	Pamlico.....	88	0.05%	Chatham.....	46	0.38%	150.3%	Pamlico.....	88	0.06%	93.8%
Cherokee.....	59	0.22%	Pasquotank.....	50	0.37%	Cherokee.....	67	0.20%	27.9%	Pasquotank.....	50	0.35%	35.6%
Chowan.....	80	0.08%	Pender.....	71	0.15%	Chowan.....	80	0.09%	71.9%	Pender.....	58	0.28%	177.7%
Clay.....	91	0.04%	Perquimans.....	96	0.03%	Clay.....	90	0.06%	93.9%	Perquimans.....	96	0.05%	151.8%
Cleveland.....	25	0.78%	Person.....	60	0.22%	Cleveland.....	33	0.63%	17.0%	Person.....	64	0.24%	58.1%
Columbus.....	52	0.35%	Pitt.....	11	1.50%	Columbus.....	55	0.30%	24.8%	Pitt.....	10	1.68%	60.7%
Craven.....	30	0.70%	Polk.....	81	0.06%	Craven.....	30	0.78%	59.8%	Polk.....	82	0.09%	94.3%
Cumberland.....	8	2.53%	Randolph.....	24	0.79%	Cumberland.....	7	3.18%	81.1%	Randolph.....	28	0.79%	45.8%
Currituck.....	66	0.18%	Richmond.....	53	0.30%	Currituck.....	48	0.36%	187.3%	Richmond.....	61	0.26%	25.1%
Dare.....	18	0.95%	Robeson.....	32	0.69%	Dare.....	20	1.10%	66.4%	Robeson.....	29	0.78%	61.8%
Davidson.....	21	0.92%	Rockingham.....	38	0.50%	Davidson.....	24	0.84%	31.0%	Rockingham.....	39	0.51%	45.8%
Davie.....	67	0.18%	Rowan.....	22	0.91%	Davie.....	62	0.25%	102.1%	Rowan.....	22	0.91%	44.6%
Duplin.....	57	0.25%	Rutherford.....	45	0.41%	Duplin.....	56	0.30%	72.6%	Rutherford.....	44	0.41%	44.5%
Durham.....	5	3.07%	Sampson.....	51	0.36%	Durham.....	4	4.99%	133.8%	Sampson.....	51	0.34%	38.4%
Edgecombe.....	54	0.29%	Scotland.....	56	0.26%	Edgecombe.....	57	0.29%	41.9%	Scotland.....	66	0.22%	21.1%
Forsyth.....	4	4.05%	Stanly.....	40	0.48%	Forsyth.....	5	3.79%	35.0%	Stanly.....	45	0.40%	18.4%
Franklin.....	63	0.22%	Stokes.....	75	0.13%	Franklin.....	60	0.26%	73.8%	Stokes.....	74	0.15%	72.1%
Gaston.....	10	1.53%	Surry.....	31	0.69%	Gaston.....	15	1.48%	39.4%	Surry.....	32	0.67%	39.8%
Gates.....	98	0.02%	Swain.....	82	0.06%	Gates.....	99	0.03%	96.9%	Swain.....	83	0.08%	100.8%
Graham.....	95	0.03%	Transylvania....	61	0.22%	Graham.....	95	0.05%	125.3%	Transylvania....	65	0.23%	48.1%
Granville.....	65	0.21%	Tyrrell.....	100	0.01%	Granville.....	63	0.25%	68.7%	Tyrrell.....	100	0.02%	84.2%
Greene.....	92	0.04%	Union.....	16	1.02%	Greene.....	92	0.05%	75.7%	Union.....	16	1.32%	86.3%
Guilford.....	3	6.67%	Vance.....	47	0.37%	Guilford.....	3	5.32%	15.0%	Vance.....	53	0.33%	29.2%
Halifax.....	46	0.39%	Wake.....	2	9.62%	Halifax.....	47	0.38%	40.1%	Wake.....	2	10.94%	63.9%
Harnett.....	43	0.45%	Warren.....	86	0.05%	Harnett.....	35	0.56%	79.9%	Warren.....	89	0.06%	68.2%
Haywood.....	41	0.48%	Washington.....	85	0.05%	Haywood.....	38	0.51%	53.5%	Washington.....	87	0.06%	73.3%
Henderson.....	28	0.75%	Watauga.....	34	0.64%	Henderson.....	26	0.82%	56.7%	Watauga.....	34	0.62%	39.8%
Hertford.....	58	0.23%	Wayne.....	17	1.01%	Hertford.....	68	0.18%	12.9%	Wayne.....	23	0.89%	26.0%
Hoke.....	83	0.06%	Wilkes.....	39	0.49%	Hoke.....	75	0.15%	256.1%	Wilkes.....	41	0.46%	34.9%
Hyde.....	89	0.04%	Wilson.....	27	0.77%	Hyde.....	93	0.05%	59.3%	Wilson.....	31	0.72%	34.1%
Iredell.....	14	1.22%	Yadkin.....	69	0.16%	Iredell.....	14	1.62%	91.7%	Yadkin.....	73	0.15%	39.1%
Jackson.....	55	0.26%	Yancey.....	79	0.10%	Jackson.....	54	0.33%	81.8%	Yancey.....	81	0.09%	32.6%
			Unallocated.....	1	16.27%					Unallocated.....	3	6.50%	-42.4%
			Statewide totals	-	100.00%					Statewide totals	-	100.00%	44.1%

Detail may not add to totals due to rounding.
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.

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

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

Fiscal year	Highway Use Tax Collections								Year-over-year % change			
	Revenue generated from retail sales at 3% rate	Revenue generated from long-term leases at 3% rate	Revenue generated from short-term leases at 8% rate	Total revenue generated from all rates	Collections to Highway Trust Fund [3% rate proceeds]	Annual transfer to General Fund from Highway Trust Fund*	Net Highway Trust Fund receipts after appropriation	Collections to General Fund [8% lease proceeds + appropriation]	Revenue generated from retail sales at 3% rate	Revenue generated from long-term leases at 3% rate	Revenue generated from short-term leases at 8% rate	Total revenue generated from all rates
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	at 3% rate	at 3% rate	at 8% rate	rates
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%
2005-06.....	548,395,734	28,840,970	49,821,633	627,058,337	577,236,704	252,558,117	324,678,587	302,379,750	-0.55%	0.55%	13.46%	0.49%
2006-07.....	570,672,943	34,374,413	49,250,929	654,298,286	605,047,356	57,486,602	547,560,754	106,737,531	4.06%	19.19%	-1.15%	4.34%
2007-08.....	534,878,642	30,750,234	53,016,394	618,645,270	565,628,876	172,543,306	393,085,570	225,559,700	-6.27%	-10.54%	7.65%	-5.45%
2008-09.....	413,752,308	27,597,594	47,714,293	489,064,195	441,349,902	147,531,245	293,818,657	195,245,538	-22.65%	-10.25%	-10.00%	-20.95%
2009-10.....	416,317,237	24,166,027	43,836,892	484,320,156	440,483,265	108,561,829	331,921,436	152,398,721	0.62%	-12.43%	-8.13%	-0.97%
2010-11.....	454,136,155	15,963,462	53,235,229	523,334,846	470,099,617	72,894,864	397,204,753	126,130,093	9.08%	-33.94%	21.44%	8.06%
2011-12.....	489,072,183	16,624,702	55,176,488	560,873,373	505,696,885	76,720,918	428,975,967	131,897,406	7.69%	4.14%	3.65%	7.17%
2012-13.....	535,345,345	19,443,463	57,372,140	612,160,948	554,788,808	27,595,861	527,192,947	84,968,001	9.46%	16.96%	3.98%	9.14%
2013-14.....	574,704,729	22,650,005	61,814,982	659,169,716	597,354,734	-	597,354,734	61,814,982	7.35%	16.49%	7.74%	7.68%

Detail may not add to totals due to rounding.

§ 105-187.2-§ 105-187.3:

A highway use tax is imposed on the privilege of using the highways in this State. A tax rate of 3% is applied to the retail value of a motor vehicle for which a certificate of title is issued (as of July 1, 2014, the tax also applies to any dealer administrative fee regulated by § 20-101.1). The maximum tax is \$1,000 for each certificate of title issued for a Class A or Class B motor vehicle that is a commercial motor vehicle, as defined in § 20-4.01; the maximum tax is \$1,500 for each certificate of title issued for a recreational vehicle that is not subject to the \$1,000 maximum tax. The retail value is the sales price of the motor vehicle, including all accessories attached to the vehicle when it is delivered to the purchaser, less the amount of any allowance given by the retailer for a motor vehicle taken in trade as a full or partial payment for the purchased motor vehicle.

§ 105-187.5 imposes an alternate tax on the privilege of using the highways in this State for those who rent or lease motor vehicles. The tax rate on the gross receipts from the short-term (less than 365 days) lease or rental of a motor vehicle is 8%; the tax rate on the gross receipts from the long-term lease or rental of a motor vehicle is 3%. The maximum tax caps applicable to retail sales on certain motor vehicles apply to a continuous lease or rental of such a motor vehicle to the same person. The alternate tax is imposed on a retailer, but is then added to the lease or rental price of a motor vehicle such that the person who leases or rents the vehicle pays the tax.

Payment of the highway use tax is remitted to the Commissioner of Motor Vehicles during the certificate of title application process.

Historical note: 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.

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.

*Annual transfer of funds from the Highway Trust Fund to the General Fund as provided under § 105-187.9(b)(1) and § 105-187.9(b)(2). [Transfer provisions were repealed by SL 2010-31, s. 28.7(i), and SL 2013-183, s. 4.1, effective July 1, 2013.]

Proceeds from the 8% levy applicable to short-term leases are deposited in the General Fund.

Figure 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases

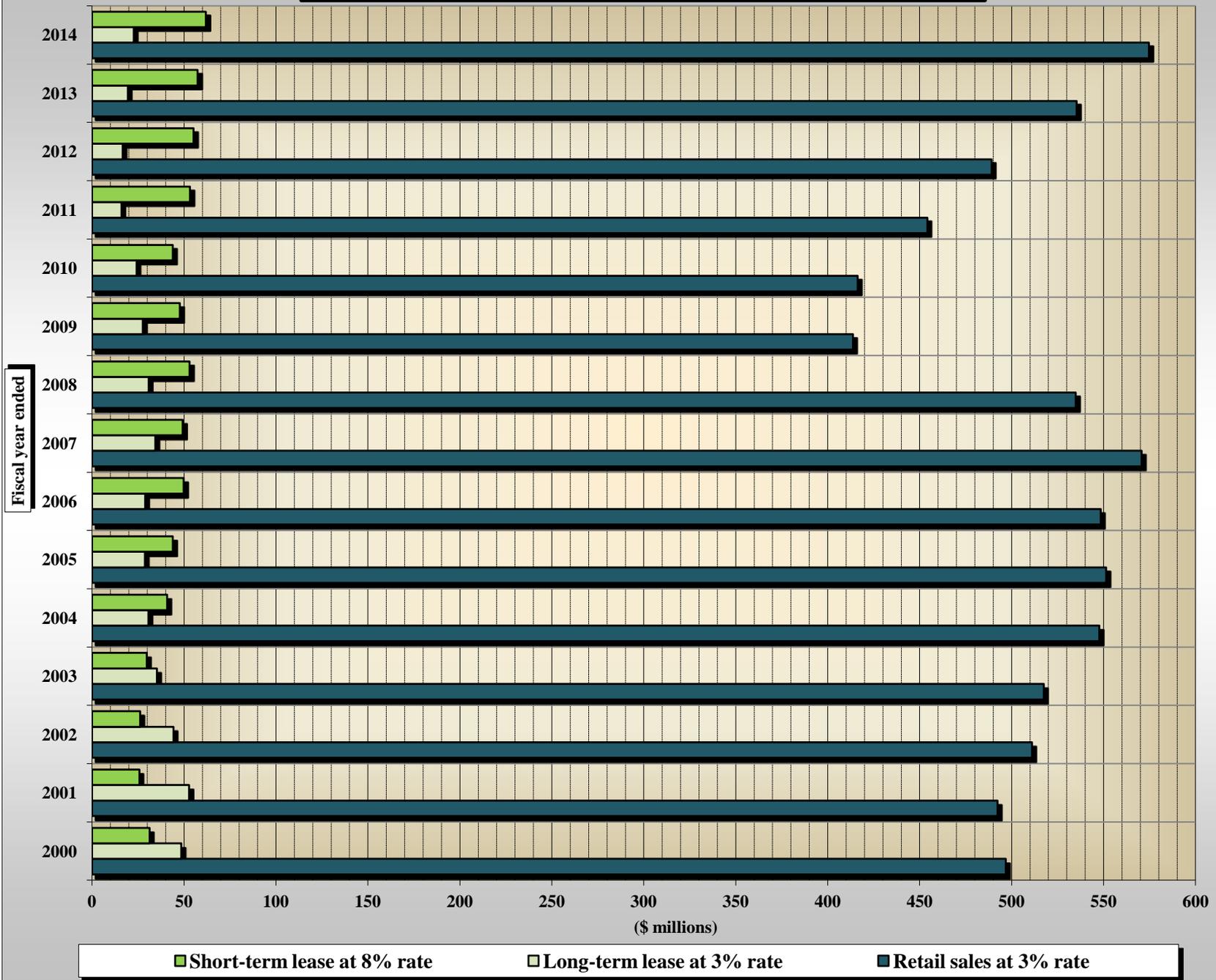


TABLE 42 . WHITE GOODS DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5C.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers									
				County share [\$]	Solid Waste Management Trust Fund* [\$]	White Goods Management Account* [\$]	Administrative costs [\$]	General Fund* [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	TIMS, PDP component costs SL 2009-451, s. 6.20(a) [\$]	
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	-	-	-	-
2005-06.....	4,926,720	16,527	4,910,193	3,073,573	374,338	1,231,319	224,093	-	571	6,298	-	-	-
2006-07.....	5,246,858	13,505	5,233,354	3,377,272	401,000	1,234,231	207,822	-	193	12,782	53	-	-
2007-08.....	5,002,619	19,734	4,982,885	3,013,981	379,325	1,348,255	233,835	-	420	7,040	29	-	-
2008-09.....	4,283,858	20,411	4,263,447	2,364,362	316,793	1,278,758	298,141	-	550	4,823	20	-	-
2009-10.....	4,450,409	11,200	4,439,209	2,463,585	331,346	1,346,898	293,543	-	36	3,783	17	-	-
2010-11.....	4,170,286	19,793	4,150,493	2,491,444	309,710	257,715	274,241	812,502	881	3,938	17	45	-
2011-12.....	4,446,274	36,649	4,409,625	2,685,139	332,825	-	244,713	1,142,351	125	4,449	18	5	-
2012-13.....	4,429,321	3,574	4,425,747	2,637,793	329,870	1,155,713	299,654	-	362	2,345	9	-	-
2013-14.....	4,499,881	5,860	4,494,021	2,498,440	37,427	125,741	312,500	1,514,356	89	5,447	22	-	-

Detail may not add to totals due to rounding.

Tax rate and base: A privilege tax is imposed on a white goods retailer at a flat rate of \$3 for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances. The tax was first imposed **January 1, 1994** and was intended to expire **July 1, 1998**. The tax was \$5 if the article did not contain chlorofluorocarbon refrigerants and \$10 if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5% to the Solid Waste Management Trust Fund, 20% to the White Goods Management Account, and 75% among the counties on a per capita basis.

Effective **July 1, 1998**, the sunset was extended to **July 1, 2001**; 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. *SL 2001-424, s. 2.2.(j) specified that the statutory White Goods Management Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(e) and SL 2010-123, s. 1.2.(b) specified a similar provision for taxes levied during fiscal year 2010-11 (certain White Goods Management Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(g) specified a similar provision for taxes levied during fiscal year 2011-12 (White Goods Management Account directed proceeds up to a maximum \$1,951,465 were credited to the General Fund as non-tax revenue).

*SL 2013-360, s. 14.17(a), effective **August 1, 2013**, adjusted the allocation percentages of White Goods Disposal Tax net tax proceeds such that a 28% portion is to remain in the General Fund (the 8% allocation to the Solid Waste Management Trust Fund and 20% allocation to the White Goods Management Account were abolished; the remaining 72% portion continues to be shared with county governments on a per capita basis).

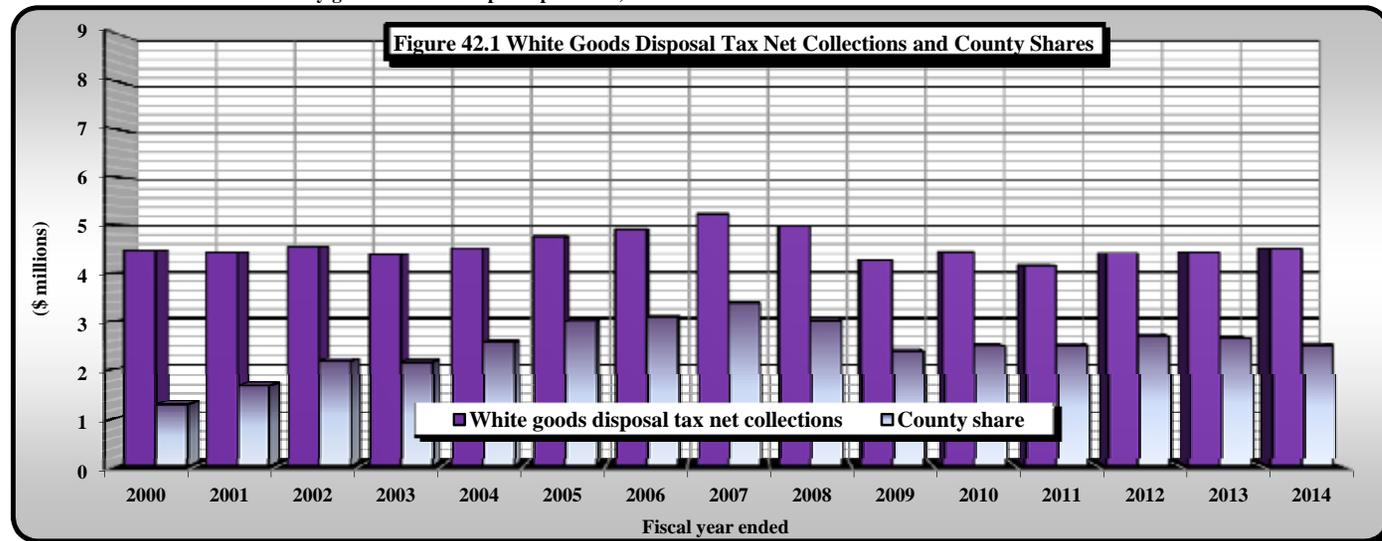


TABLE 43. DRY-CLEANING SOLVENT TAX COLLECTIONS
[§ 105 ARTICLE 5D.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]
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
2005-06.	815,822	-	815,822
2006-07.	754,409	-	754,409
2007-08.	644,602	-	644,602
2008-09.	534,130	-	534,130
2009-10.	474,158	-	474,158
2010-11.	424,212	-	424,212
2011-12.	367,245	-	367,245
2012-13.	311,237	-	311,237
2013-14.	296,001	-	296,001

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; an excise tax is imposed on dry-cleaning solvent purchased outside the State for storage, use, or consumption by a dry-cleaning facility in this State. The rate of the privilege tax and the excise tax is \$10 (\$5.85)* for each gallon of halogenated hydrocarbon-based dry-cleaning solvent and \$1.35 (\$.80)** for each gallon of hydrocarbon-based dry-cleaning solvent. These taxes are in addition to all other taxes.

*,**Applicable rates prior to October 1, 2001.

SL 09-483 extended the sunset provision from January 1, 2010 to January 1, 2020.
Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS
[§ 105 ARTICLE 5E.]

[Repealed by SL 2013-316, s. 4.1(d), effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, gross receipts are subject to the combined general rate under Article 5, § 105-164.4(a)(9).]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers					Collections to General Fund [\$]	Year-over-year % change	
				Municipal share [\$]	Special Reserve Fund [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collection fees on overdue tax debts [\$]		Gross collections	Amount to General Fund
1999-00.	48,965,167	4,063	48,961,104	21,245,968	-	-	-	-	27,715,136	-	-
2000-01.	65,165,433	-	65,165,433	27,952,436	-	-	-	-	37,212,997	33.1%	34.3%
2001-02.	65,324,778	257,719	65,067,059	7,953,531	16,163,604	-	-	-	40,949,924	0.2%	10.0%
2002-03.	65,875,332	2,568,268	63,307,065	26,453,663	-	-	-	-	36,853,402	0.8%	-10.0%
2003-04.	65,502,633	709,827	64,792,806	25,797,925	-	-	-	-	38,994,881	-0.6%	5.8%
2004-05.	62,084,042	1,526,029	60,558,013	25,476,410	-	-	-	-	35,081,603	-5.2%	-10.0%
2005-06.	58,507,317	185,898	58,321,419	24,639,745	-	27,406	-	-	33,654,268	-5.8%	-4.1%
2006-07.	61,514,335	11,431	61,502,904	25,445,011	-	686	3	-	36,057,204	5.1%	7.1%
2007-08.	59,771,818	9,719	59,762,099	23,285,683	-	28	-	-	36,476,388	-2.8%	1.2%
2008-09.	59,680,420	-	59,680,420	25,435,897	-	-	-	4,495	34,240,028	-0.2%	-6.1%
2009-10.	59,805,447	7,244	59,798,203	25,982,258	-	20,161	93	1,597	33,794,094	0.2%	-1.3%
2010-11.	54,701,827	-	54,701,827	23,706,373	-	-	-	-	30,995,454	-8.5%	-8.3%
2011-12.	45,621,128	5,139	45,615,989	19,754,660	-	134	1	28	25,861,167	-16.6%	-16.6%
2012-13.	52,215,503	90,736	52,124,767	21,712,714	-	-	-	468	30,411,586	14.5%	17.6%
2013-14.	55,703,643	1,531	55,702,112	25,311,963	-	-	-	-	30,390,149	6.7%	-0.1%

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 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

[Sales to manufacturers/farmers for qualifying purposes are exempt effective for transactions on/after July 1, 2010.]

2001-02

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

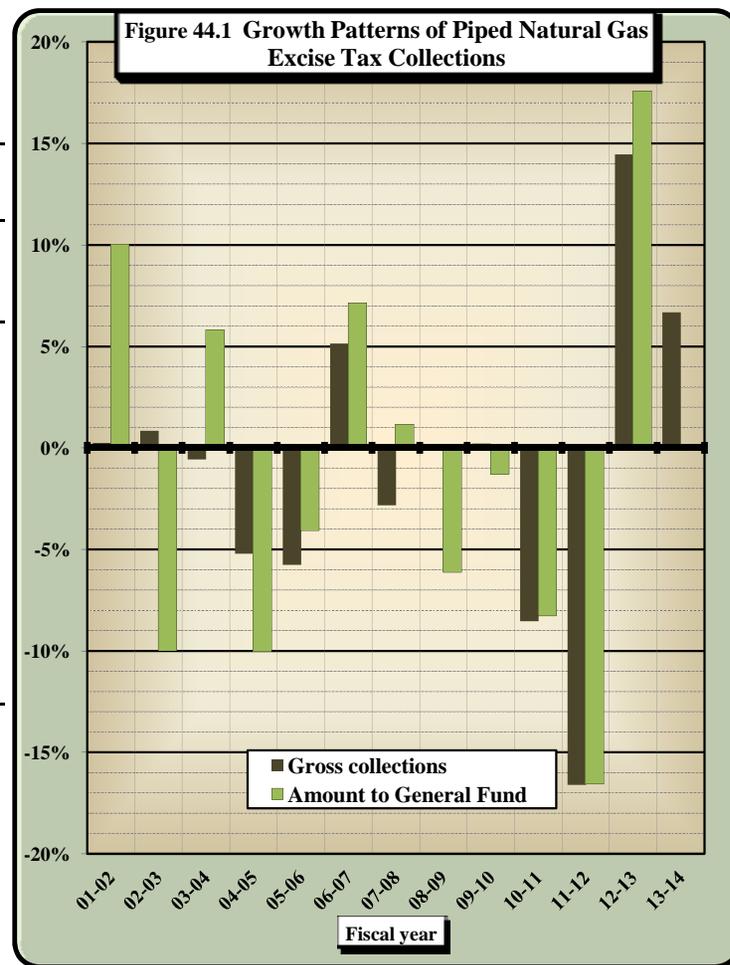


TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS
[§ 105 ARTICLE 5F.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Transfers				Collections to General Fund [\$]	Year-over-year % change	
				Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	TIMS and PDP component costs SL 2009-451 s. 6.20(a) [\$]		Gross collections	Amount to General Fund
2005-06...	11,991,983	34,366	11,957,618	-	5,627	-	-	11,951,991	-	-
2006-07...	37,133,967	397,117	36,736,849	229	177,102	738	-	36,558,780	209.7%	205.9%
2007-08...	38,186,316	252,803	37,933,513	6,813	177,345	725	-	37,748,630	2.8%	3.3%
2008-09...	33,447,785	401,208	33,046,577	2,432	177,777	748	-	32,865,620	-12.4%	-12.9%
2009-10...	33,028,880	905,334	32,123,546	7,174	218,227	1,008	-	31,897,136	-1.3%	-2.9%
2010-11...	34,073,552	1,349,973	32,723,579	431	222,053	959	3,524	32,496,612	3.2%	1.9%
2011-12...	36,661,349	321,757	36,339,592	7,418	137,916	568	11,101	36,182,589	7.6%	11.3%
2012-13...	37,270,518	229,711	37,040,807	6,090	172,351	692	362	36,861,312	1.7%	1.9%
2013-14...	37,352,859	1,664,026	35,688,833	5,254	160,605	645	-	35,522,329	0.2%	-3.6%

Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser. [Applicable tax rates remained unchanged.]

Manufacturing machinery and equipment and recycling equipment are subject to a 1% tax rate with a maximum \$80 tax per article. [Purchases by State agencies are exempted from the privilege taxes imposed by this Article.]

Prior to October 1, 2007, a privilege tax rate of 1% was imposed on fuel purchased by a manufacturing industry or plant used to operate the industry or plant.

Effective October 1, 2007, fuel purchased by a manufacturing industry or plant for qualifying purposes was reduced from 1% to 0.7%; effective July 1, 2008, the 0.7% rate was further reduced to 0.5%; effective July 1, 2009, the 0.5% rate was reduced to 0.3%; effective July 1, 2010, such transactions are fully exempt.

Effective July 1, 2007, the scope of this tax was expanded to include a company primarily engaged at the establishment in research and development activities in the physical, engineering, and life sciences (NAICS code-54171) that purchases qualifying equipment or attachment or repair parts for equipment (previously, purchases by research and development companies were subject to the combined State and local sales or use tax).

Effective October 1, 2007, a company primarily engaged at the establishment in software publishing activities included in the industry group (NAICS code-5112) was made subject to the tax for qualifying purchases. [Qualifying purchases for research and development and software publishing companies pertain to equipment (repair parts and attachments) that are capitalized by the company for tax purposes, are used by the company in the research and development of tangible personal property, and are considered mill machinery if purchased by the company to be used in the research and development of tangible personal property manufactured by the company.]

Effective October 1, 2007, the scope of this tax was expanded to include an eligible datacenter that purchases qualifying machinery or equipment to be located and used at the datacenter. Effective July 1, 2010, SL 2010-91 added provisions for qualifying requirements for a second datacenter, included eligibility for contractors and subcontractors of a datacenter, specified that the tax does not apply to equipment and machinery of an eligible Internet datacenter exempt from sales tax under § 105-164.13(55), and excluded software from taxable machinery and equipment definition in accordance with the datacenter-related software exemption from sales tax under § 105-164.13(43a)b. [Special provisions pertaining to datacenter companies expire for purchases occurring on or after July 1, 2015.]

Effective July 1, 2008, Article 5F was expanded to impose the tax on qualifying purchases of a company primarily engaged at the establishment in industrial machinery refurbishing activities included in industry group (NAICS code-811310).

Effective January 1, 2011, SL 2010-147 excluded purchases by motion picture and film production companies; purchases are now subject to the general State and local sales and use tax rates.

Effective July 1, 2013, Article 5F was expanded to impose the tax on a company located at a ports facility for waterborne commerce that purchases specialized equipment to be used at the facility to unload or process bulk cargo to make it suitable for delivery to and use by manufacturing facilities; provisions are effective for transactions occurring on or after July 1, 2013.

Effective July 1, 2013, Article 5F was expanded to impose the tax on purchases of mill machinery, distribution machinery, or parts or accessories for mill machinery or distribution machinery for storage, use, or consumption in North Carolina by a qualifying large manufacturing and distribution facility that is used primarily for manufacturing or assembling products and distributing finished products (special investment and employment level requirements apply); provisions are effective for transactions occurring on or after July 1, 2013.

TABLE 46 . SOLID WASTE DISPOSAL TAX COLLECTIONS
[§ 105 ARTICLE 5G.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers										
				Local shares: 37.5%*		Inactive Hazardous Sites Cleanup Fund [\$]	Solid Waste Management Trust Fund+ [\$]	General Fund+ [\$]	Administrative costs of collection [\$]	Permit application costs [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	TIMS and PDP component costs SL 2009-451, s. 6.20(a) [\$]
				County share: 18.75% [\$]	City share: 18.75% [\$]									
2008-09...	14,755,816	58,641	14,697,175	2,256,854	2,256,854	6,018,278	1,504,570	-	982	2,643,514	-	16,055	68	-
2009-10...	18,251,052	17,653	18,233,400	3,412,833	3,412,833	9,100,888	2,275,222	-	-	-	-	31,479	145	-
2010-11...	18,425,733	83,608	18,342,125	3,433,041	3,433,041	9,154,775	2,288,694	-	621	-	-	31,726	137	91
2011-12...	18,762,397	1,324	18,761,073	3,514,275	3,514,275	9,371,400	2,342,850	-	88	-	-	18,096	75	15
2012-13...	17,250,629	62,659	17,187,970	2,939,564	2,939,564	7,838,838	1,959,710	-	200	1,469,581	-	40,350	162	-
2013-14...	17,242,381	5,407	17,236,973	3,225,101	3,225,101	8,600,269	-	2,145,380	245	-	197	40,519	163	-

Detail may not add to totals due to rounding.

Tax rate and base:

Effective July 1, 2008, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes). The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator.

Disposition of Proceeds:

Inactive Hazardous Sites Cleanup Fund [§ 130A-310.11]: 50%

*Cities and counties in the State that provide solid waste management programs and services: 37.5% [counties: 18.75%; cities: 18.75%]

A city or county served by a regional solid waste management authority established under Article 22 is excluded from the solid waste disposal tax distribution.

+Solid Waste Management Trust Fund [§ 130A-309.12]: 12.5% [Effective July 1, 2013, SL 2013-360, s. 14.18.(a) repealed § 130A-309.12 and amended § 105-187.63(3) to provide for 12.5% of the net tax proceeds to remain in the General Fund instead of being credited to the Solid Waste Management Trust Fund.]

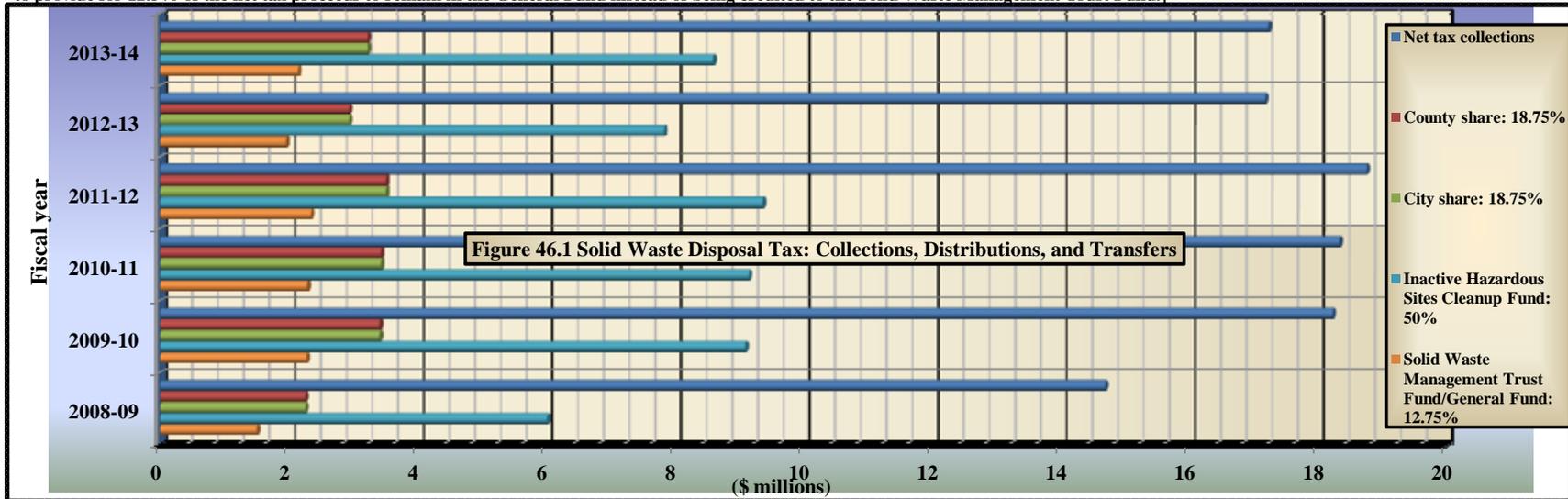


TABLE 46A. 911 SERVICE CHARGE FOR PREPAID WIRELESS TELECOMMUNICATIONS SERVICE
[§ 105 ARTICLE 5H.]

SL 2011-122, s. 9, imposes a service charge on each retail transaction of prepaid wireless telecommunications service occurring in this State effective for transactions on or after July 1, 2013; the 911 service charge (60¢ per transaction) for prepaid wireless telecommunications service is in addition to the sales tax imposed on the sale or recharge of prepaid telephone calling service under § 105-164.4(a)(4d).

§ 105-187.70 enjoins the Department of Revenue to comply with the provisions of § 62A Article 3 to receive and transfer the 911 service charge collections to the 911 Fund.

The 911 service charge rate is established by the 911 Board and is set at the same rate as the monthly service charge for nonprepaid service.

Fiscal year	Gross collections+	Transfers		Net collections
		§ 62A-54(c) 911 Fund	DOR Cost	
2013-14...	\$5,445,298	\$3,928,057	\$72,715	\$1,444,526

+Sellers of prepaid wireless telecommunications service may retain an administrative allowance of 5% of the service charges collected from consumers and remitted to the NCDOR (sellers are allowed to retain all of the service charges collected in the first three calendar months).

TABLE 47. GIFT TAX COLLECTIONS

[§ 105 ARTICLE 6.]

Fiscal year	Gift tax gross collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change			
								Gift tax gross collections	Gift tax refunds	Gift tax net collections	Gift tax collections to General Fund
1999-00.....	25,557,449	471,976	25,085,473	-	-	-	25,085,473	29.64%	24.34%	29.74%	29.74%
2000-01.....	21,312,790	1,058,324	20,254,465	-	-	-	20,254,465	-16.61%	124.23%	-19.26%	-19.26%
2001-02.....	13,825,943	433,725	13,392,218	1,857	-	-	13,390,362	-35.13%	-59.02%	-33.88%	-33.89%
2002-03.....	19,795,019	490,213	19,304,806	715	-	-	19,304,091	43.17%	13.02%	44.15%	44.16%
2003-04.....	17,121,065	482,926	16,638,139	7,701	-	-	16,630,438	-13.51%	-1.49%	-13.81%	-13.85%
2004-05.....	19,462,689	555,333	18,907,356	10,519	-	-	18,896,837	13.68%	14.99%	13.64%	13.63%
2005-06.....	17,234,381	908,922	16,325,460	8,064	80,326	-	16,237,070	-11.45%	63.67%	-13.66%	-14.08%
2006-07.....	16,471,817	659,457	15,812,360	6,911	162,991	679	15,641,779	-4.42%	-27.45%	-3.14%	-3.67%
2007-08.....	17,858,110	369,199	17,488,911	44,844	89,617	366	17,354,083	8.42%	-44.01%	10.60%	10.95%
2008-09.....	12,807,960	478,878	12,329,082	2,450	35,444	149	12,291,039	-28.28%	29.71%	-29.50%	-29.17%
2009-10.....	12,497,885	434,942	12,062,943	7,771	26,249	121	12,028,801	-2.42%	-9.17%	-2.16%	-2.13%
2010-11.....	3,252,392	267,353	2,985,039	3,684	17,642	76	2,963,637	-73.98%	-38.53%	-75.25%	-75.36%
2011-12.....	383,889	148,719	235,171	24,385	50,600	208	159,977	-88.20%	-44.37%	-92.12%	-94.60%
2012-13.....	859,753	22,986	836,767	16,054	2,751	11	817,951	123.96%	-84.54%	255.81%	411.29%
2013-14.....	648,264	6,794	641,470	-	116,112	466	524,891	-24.60%	-70.44%	-23.34%	-35.83%

Detail may not add to totals due to rounding.

Gift tax rates and bases:

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

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

Class A includes any lineal ancestor or descendant

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

Class C includes all others

The annual exclusion amount for gifts made on or after **January 1, 2006**, is \$12,000. (Gifts made on or after **January 1, 2002**, and prior to **January 1, 2006**, were subject to an \$11,000 annual exclusion. 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.

SL 2008-107, s. 28.18(a) repealed the gift tax effective for gifts made on or after **January 1, 2009**. Collection levels for fiscal years 2009-10 through 2013-14 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.

Figure 47.1 Gift Tax Gross Collections

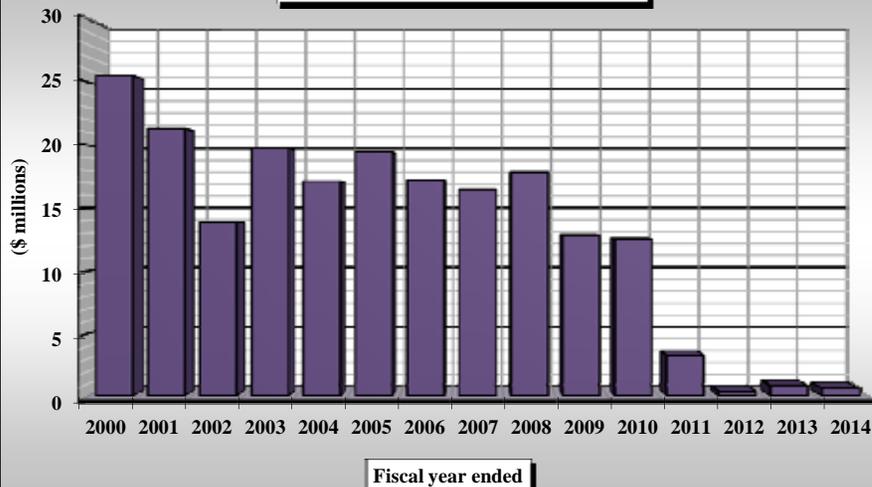


Figure 47.2 Gift Tax Gross Collections % Change

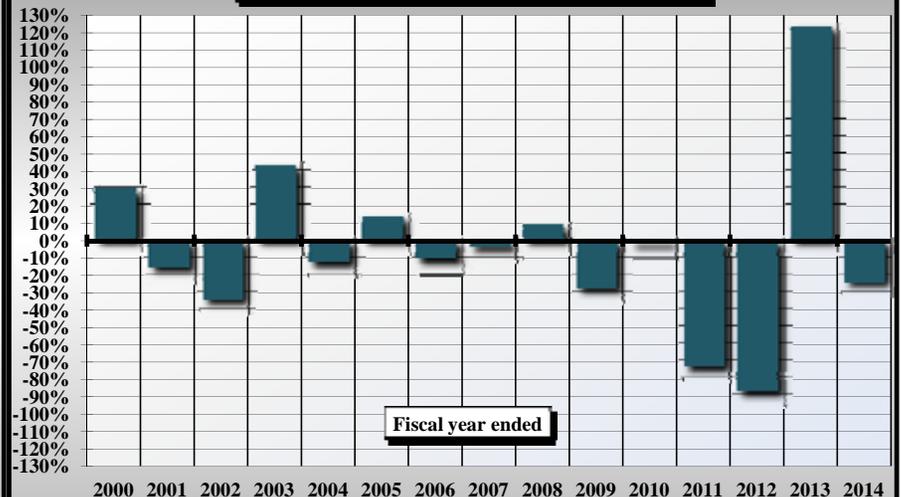


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS
 [§ 105 ARTICLE 8A.]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Collection fees on overdue tax debts [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Collection cost of fines/forfeitures [\$]	Collections to General Fund [\$]	Year-over-year % change
							Amount to General Fund
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%
2005-06.....	302,785	32,739	-	115	-	269,931	-23.29%
2006-07.....	324,590	42	-	13	-	324,535	20.23%
2007-08.....	282,839	4,284	-	-	-	278,555	-14.17%
2008-09.....	186,566	2,503	-	588	2	183,472	-34.13%
2009-10.....	345,419	-	-	5	-	345,414	88.27%
2010-11.....	370,921	-	94	41	-	370,786	7.35%
2011-12.....	408,834	-	62	10	-	408,762	10.24%
2012-13.....	327,042	-	2	1,237	5	325,798	-20.30%
2013-14.....	296,230	-	2	1,424	6	294,799	-9.51%

Detail may not add to totals due to rounding.

Freight car lines tax rate and base:

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

Figure 48.1 Freight Car Lines Tax Net Collections to General Fund

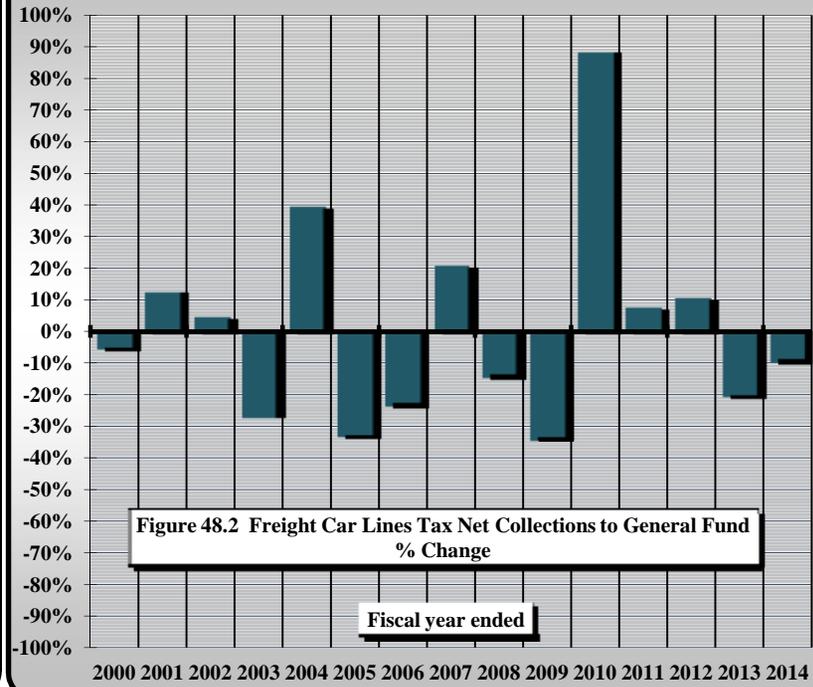
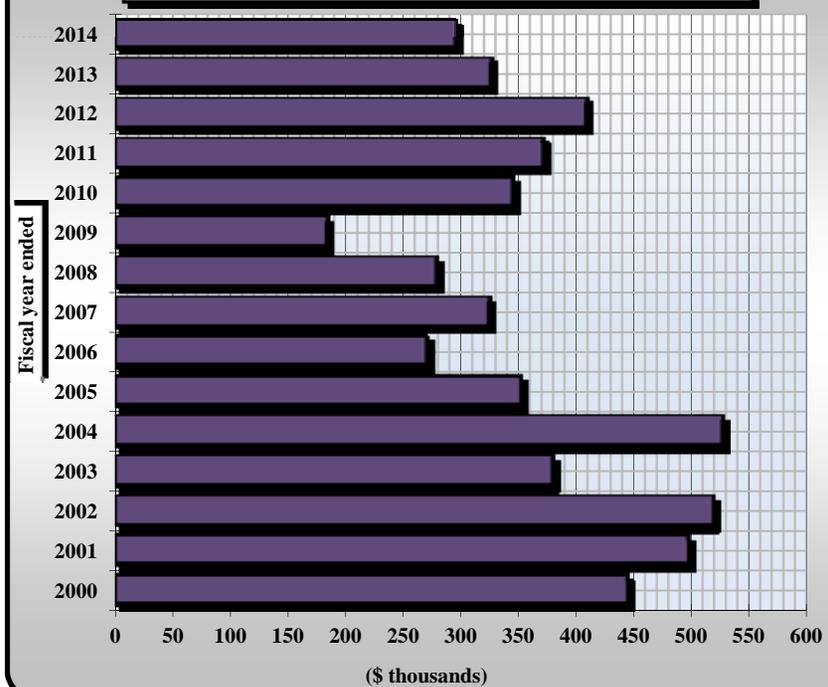


TABLE 49. INSURANCE PREMIUM TAX COLLECTIONS
 [§ 105 ARTICLE 8B.; § 58 ARTICLE 6.]

Fiscal year	Insurance gross collections [\$]	Refunds [\$]	Net collections: Premiums Tax & Regulatory Fee [\$]	Allocations and Transfers:				Amount to General Fund [\$]	Year-over-year % change				
				Special Revenue Fund Allocation [\$]	NC Health Insurance Risk Pool Fund** [\$]	OSBM Civil Penalty & Forfeiture Fund [\$]	Fines/forfeitures collection cost [\$]		Insurance gross collections	Refunds	Insurance net collections	Special Revenue Fund Allocation	Amount to General Fund
1999-00....	320,297,351	19,981,410	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	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	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	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	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	31,941,535	-	-	-	431,664,202	1.13%	-49.55%	3.07%	21.12%	1.95%
2005-06....	477,758,913	9,508,921	468,249,992	36,514,195	-	6,503	-	431,729,295	1.15%	8.96%	1.00%	14.32%	0.02%
2006-07....	530,744,875	16,286,059	514,458,816	38,883,216	-	30,062	125	475,545,413	11.09%	71.27%	9.87%	6.49%	10.15%
2007-08....	539,241,289	4,779,141	534,462,148	41,695,263	-	67,999	278	492,698,607	1.60%	-70.66%	3.89%	7.23%	3.61%
2008-09....	563,111,589	34,070,262	529,041,327	45,194,681	17,153,195	91,123	383	466,601,945	4.43%	612.90%	-1.01%	8.39%	-5.30%
2009-10....	540,658,706	12,963,581	527,695,125	32,588,009	8,209,727	48,505	224	486,848,660	-3.99%	-61.95%	-0.25%	-27.89%	4.34%
2010-11....	540,871,159	9,960,823	530,910,336	44,919,852	5,853,892	1,975	9	480,134,608	0.04%	-23.16%	0.61%	37.84%	-1.38%
2011-12....	522,030,973	10,591,043	511,439,930	47,864,822	3,132,926	1,583	7	460,440,592	-3.48%	6.33%	-3.67%	6.56%	-4.10%
2012-13....	582,178,479	5,377,144	576,801,335	55,252,007	-	39,818	160	521,509,351	11.52%	-49.23%	12.78%	15.43%	13.26%
2013-14....	543,503,003	34,000,086	509,502,916	54,788,707	13,789,181	2,903	12	440,922,114	-6.64%	532.31%	-11.67%	-0.84%	-15.45%

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 § 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.

**SL 2007-532, s. 4(c) provided that, beginning in fiscal year 2008-09, an amount equal to the growth in revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08, \$492,698,607, and the comparable amount collected during fiscal year 2006-07, \$475,545,413. (Beginning with fiscal year 2010-11, the transfer calculation factor is reduced to 30% of the growth in revenue as defined within § 105-228.5B.)

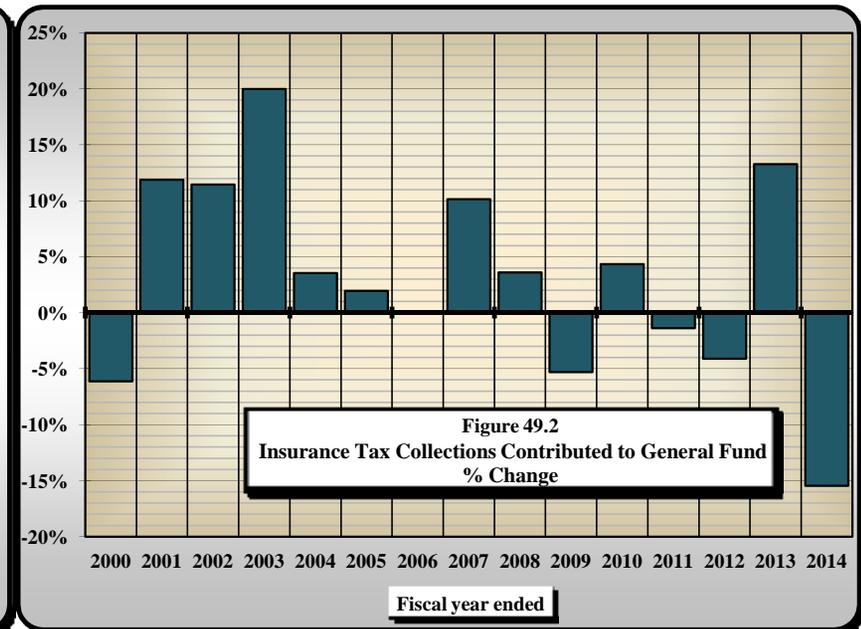
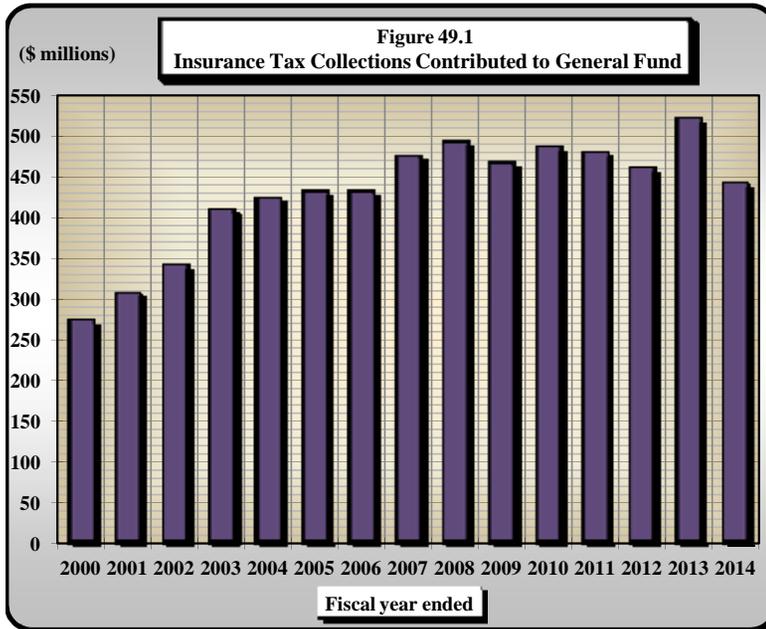


TABLE 50. INSURANCE PREMIUM TAX NET COLLECTIONS BY TYPE
[§ 105 ARTICLE 8B.]

Fiscal year	Insurance Tax Type & Regulatory Charge													
	Type of Insurance Company													
	Life		Fire & Casualty		Additional Tax*				Health Maintenance		Hospital & Dental		Title	
	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	General Fund Proceeds [\$]	Volunteer Fire Department Fund [\$]	Department of Insurance Proceeds [§ 58-84-25] [\$]	Workers' Compensation Fund [§ 58-87-10(f)] [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]
1999-00.....	88,959,949	8,110,367	149,363,872	11,882,131	8,525,888	2,841,962	3,011,366	-	-	-	5,807,232	-	1,555,164	122,624
2000-01.....	116,187,382	8,391,476	150,018,169	11,033,481	8,907,825	2,969,275	3,397,945	-	-	2,894,422	6,661,162	2,785,740	1,075,349	65,784
2001-02.....	120,594,746	7,509,419	179,123,647	11,820,159	10,120,064	3,373,355	3,731,391	-	(276,182)	2,596,933	8,035,994	1,928,937	1,506,245	91,777
2002-03.....	132,604,465	8,302,747	190,010,297	13,676,023	11,730,976	3,910,325	4,342,236	-	16,972,256	4,215,269	28,614,188	3,791,801	1,794,690	112,460
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
2005-06.....	124,110,799	7,413,774	210,262,948	14,337,486	13,708,456	4,569,485	5,998,728	-	10,742,885	1,194,346	34,976,245	2,262,698	2,592,585	162,430
2006-07.....	128,337,129	7,780,152	210,506,663	14,002,924	15,073,321	5,024,659	6,534,114	-	23,662,413	1,473,067	59,237,036	3,411,838	3,279,583	181,709
2007-08.....	138,133,749	8,354,636	225,824,142	15,302,144	16,011,413	5,312,782	6,201,529	-	6,858,372	377,209	68,380,601	3,663,364	3,314,002	253,087
2008-09.....	156,857,175	9,247,443	200,649,229	14,560,178	13,527,491	9,018,328	7,515,273	-	8,178,707	439,889	70,343,769	3,873,281	1,675,833	32,271
2009-10.....	142,119,924	8,105,576	222,770,889	13,843,927	12,352,469	8,236,189	6,854,947	-	6,454,984	355,001	65,023,528	3,573,416	2,548,064	132,968
2010-11.....	147,876,629	9,428,955	227,201,778	15,895,393	12,494,890	8,329,927	6,941,606	-	5,306,356	341,548	60,283,822	3,917,345	1,648,797	89,362
2011-12.....	154,898,738	9,401,921	232,621,027	15,886,928	12,875,157	8,583,438	7,152,865	-	7,169,674	434,872	22,493,287	4,093,709	1,856,800	110,210
2012-13.....	149,871,827	9,535,934	241,596,551	16,615,975	13,442,144	8,961,429	7,467,858	-	8,942,261	536,518	67,327,057	4,101,641	2,928,917	162,989
2013-14.....	141,007,992	9,343,386	250,764,501	18,009,412	11,669,480	8,335,343	6,668,274	6,668,274	8,106,059	486,333	(2,846,895)	4,552,025	3,141,939	280,179

Fiscal year	Insurance Tax Type & Regulatory Charge							Disposition of Proceeds							
	Type of Insurance Company							Gross Premiums Tax Collections from Dept. of Insurance [\$]	Total Net Collections		Special Revenue Fund Allocation [\$]	NC Health Insurance Risk Pool Fund** [\$]	Amount to General Fund [\$]	Amount to OSBM Civil Penalty & Forfeiture Fund [\$]	Fines/forfeitures collection cost [\$]
	Self-Insured		Risk Purchasing Group		Other		Gross Premium Tax [\$]		Regulatory Charge [\$]						
	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]	Gross Premium Tax [\$]	Regulatory Charge [\$]									
1999-00.....	6,411,384	489,722	55,759	-	5,999,857	506,612	6,672,052	279,204,485	21,111,456	26,948,823	-	273,367,118	-	-	
2000-01.....	7,091,644	494,366	45,444	-	7,745,383	592,534	7,885,911	311,985,489	26,257,802	32,451,960	-	305,791,331	-	-	
2001-02.....	8,399,334	527,709	11,787	-	9,432	-	13,483,602	348,113,415	24,474,934	31,802,990	-	340,785,358	-	-	
2002-03.....	8,233,322	534,743	998	-	(7,277)	-	18,958,631	417,165,107	30,633,044	38,924,796	-	408,873,355	-	-	
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	-	-	
2005-06.....	9,453,719	544,826	5,376	-	(16,883)	-	25,930,089	442,334,432	25,915,560	36,514,195	-	431,729,295	6,503	-	
2006-07.....	9,513,988	530,725	905	-	(644,001)	-	26,552,591	487,078,402	27,380,414	38,883,216	-	475,545,413	30,062	125	
2007-08.....	9,542,481	508,298	-	-	(49,957)	-	26,474,296	506,003,410	28,458,738	41,695,263	-	492,698,607	67,999	278	
2008-09.....	7,802,841	443,848	-	-	-	-	24,875,771	500,444,418	28,596,909	45,194,681	17,153,195	466,601,945	91,123	383	
2009-10.....	7,382,780	403,506	-	-	-	-	27,536,956	501,280,730	26,414,395	32,588,009	8,209,727	486,848,660	48,505	224	
2010-11.....	5,734,764	362,368	-	-	-	-	25,056,794	500,875,363	30,034,973	44,919,852	5,853,892	480,134,608	1,975	9	
2011-12.....	6,239,913	376,153	-	-	-	-	27,245,238	481,136,137	30,303,793	47,864,822	3,132,926	460,440,592	1,583	7	
2012-13.....	6,134,215	373,312	-	-	-	-	38,802,708	545,474,967	31,326,368	55,252,007	-	521,509,351	39,818	160	
2013-14.....	6,083,099	460,098	-	-	1,148	-	36,772,269	476,371,483	33,131,433	54,788,707	13,789,181	440,922,114	2,903	12	

Detail may not add to totals due to rounding.

Gross premium tax amounts include any applicable penalties.

**SL 2007-532, s. 4(c) provided that, beginning in fiscal year 2008-09, an amount equal to the growth in net revenue from the tax applied to gross premiums under § 105-228.5(d)(2) be transferred from the General Fund to the NC Health Insurance Risk Pool Fund established in § 58-50-225. The amount of the initial transfer, \$17,153,195, is the actual difference between the amount of General Fund attributed revenue collected during fiscal year 2007-08 and the comparable amount collected during fiscal year 2006-07. (Beginning with fiscal year 2010-11, the factor for determining the transfer amount is reduced to 30% of the growth in revenue as defined within § 105-228.5B.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January 1, 2014.

TABLE 51. EXCISE [STAMP] TAX ON CONVEYANCES

[§ 105 ARTICLE 8E.]

[Reflects the State's allocation of net proceeds]

Fiscal year	Gross tax collections [\$]	Refunds [\$]	Net collections before transfers [\$]	Distributions and Transfers				Amount to General Fund [\$]
				Administrative costs for printing and handling deed stamps [\$]	Recreation & Natural Heritage Trust Fund [\$]	Natural Heritage Trust Fund [\$]	Parks & Recreation Trust Fund [\$]	
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	-
2005-06.	75,254,998	136,597	75,118,401	-	-	18,779,600	56,338,801	-
2006-07.	74,445,097	813	74,444,284	-	-	18,611,071	55,833,213	-
2007-08.	60,785,978	3,002	60,782,976	-	-	15,195,744	45,587,232	-
2008-09.	36,331,606	293,910	36,037,696	-	-	9,009,424	27,028,272	-
2009-10.	34,204,312	-	34,204,312	-	-	8,551,078	25,653,234	-
2010-11.	31,736,288	3,726	31,732,562	-	-	7,933,140	23,799,421	-
2011-12.	34,416,861	72,001	34,344,860	-	-	8,586,215	25,758,645	-
2012-13.	43,073,572	6,152	43,067,420	-	-	10,766,855	32,300,565	-
2013-14.	45,381,922	48,313	45,333,609	-	-	-	-	45,333,609

Detail may not add to totals due to rounding.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply). 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. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

The finance officer of each county is statutorily required to credit one-half of the tax proceeds to the county's general fund and to remit the remaining one-half of the proceeds (less taxes refunded and the county's allowance for administrative costs) to the NCDOR (a county may retain two percent (2%) of the State allocated proceeds as compensation to defray the county's administrative costs). Prior to July 1, 2013, the State is statutorily required to deposit 75% of the proceeds to the Parks and Recreation Trust Fund and 25% to the Natural Heritage Trust Fund. Effective July 1, 2013, SL 2013-360, s. 14.4(a) amended § 105-228.30(b) to provide that proceeds remitted to the NCDOR be credited to the General Fund. Refer to Table 77 for information pertaining to tax proceeds (prior to adjustment for State allocation and county allowance for administrative costs) attributed by county by fiscal year.

2003-04

§ 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 July 1, 2003.]

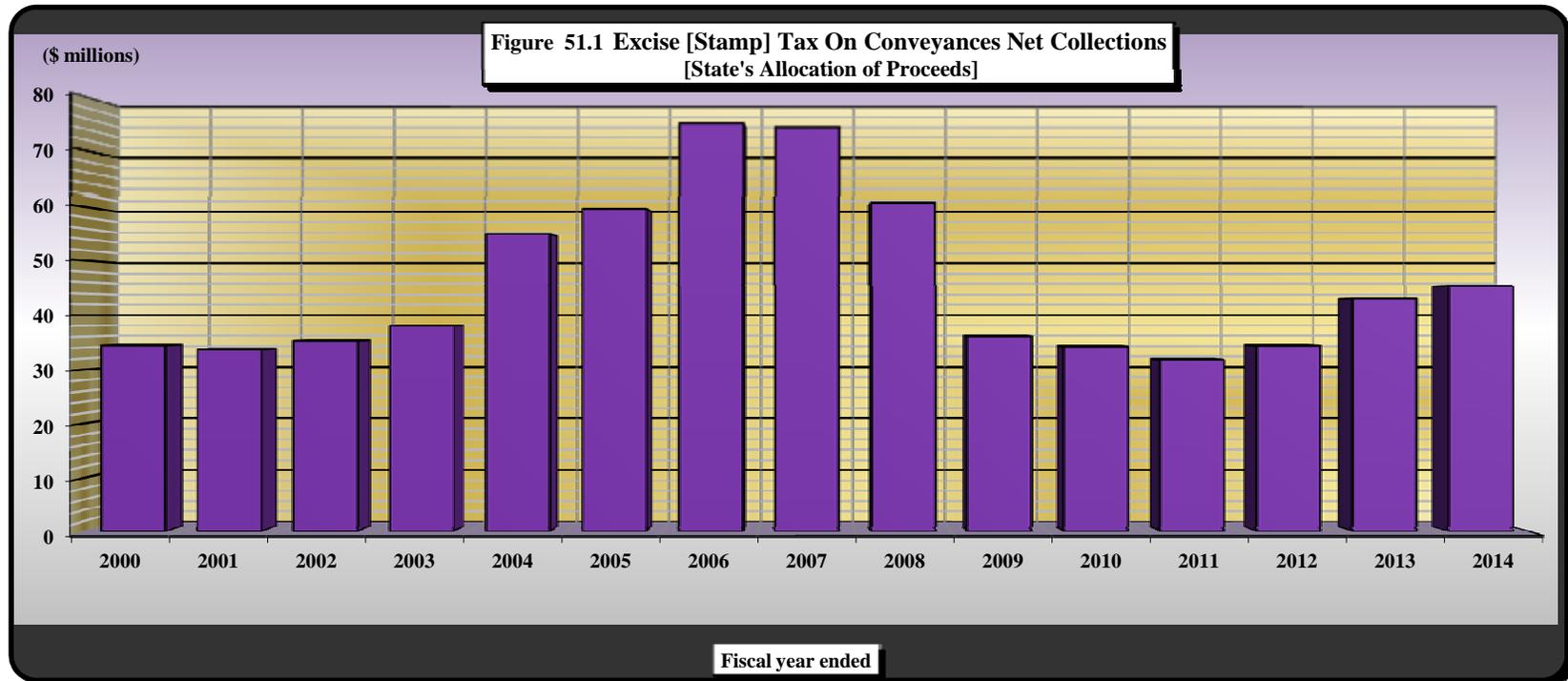


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]: [see legend]	Population as of 7/1/2013 [1,000s]	Motor fuel excise tax collections fiscal year 2013		
	[Rates per gallon as of 1/1/2013; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Alabama	0.1600	0.0200	0.1800	40	0.1900	-	0.1900	0.1600	0.0200	0.1800	inspection fee; local option taxes: 1-3¢	D	4,834	530,244	109.69	38
Alaska	0.0800	-	0.0800	50	0.0800	-	0.0800	0.0800	-	0.0800		D	737	41,608	56.44	50
Arizona	0.1800	0.0100	0.1900	36	0.1800	0.0100	0.1900	0.1800	0.0100	0.1900	*carrier surcharge: 8¢; LUST tax applicable	ER-Rack	6,635	781,426	117.77	33
Arkansas	0.2150	0.0030	0.2180	28	0.2250	0.0030	0.2280	0.2150	0.0030	0.2180	environmental fee	FRB-Rack	2,959	455,914	154.09	14
California	0.3600	0.0700	0.4300	1	0.1000	0.2900	0.3900	0.3600	0.0700	0.4300	includes prepaid sales tax	ER-Rack	38,431	5,492,850	142.93	18
Colorado	0.2200	-	0.2200	26	0.2050	-	0.2050	0.2200	-	0.2200		D	5,272	626,619	118.86	32
Connecticut	0.2500	-	0.2500	19	0.5120	-	0.5120	0.2500	-	0.2500	plus a 7% petroleum tax	D	3,599	497,013	138.08	20
Delaware	0.2300	-	0.2300	24	0.2200	-	0.2200	0.2300	-	0.2300	plus 0.9% GRT	D	925	112,616	121.72	29
Florida	0.0400	0.1290	0.1690	46	0.0400	0.2700	0.3100	0.0400	0.1290	0.1690	sales tax applicable; local taxes for gasoline and gasohol: 10.8-19.1¢; plus a 2.071¢ per gallon pollution tax	ER-Rack	19,600	2,332,191	118.99	31
Georgia	0.0750	0.1200	0.1950	35	0.0750	0.1450	0.2200	0.0750	0.1200	0.1950	sales tax applicable	D	9,995	1,000,626	100.12	43
Hawaii	0.1700	-	0.1700	44	0.1700	-	0.1700	0.1700	-	0.1700	sales tax applicable; local option taxes: 8.8-18¢	D	1,409	92,516	65.66	48
Idaho	0.2500	0.0100	0.2600	16	0.2500	0.0100	0.2600	0.2500	0.0100	0.2600	Clean water tax; tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10% ethanol)	FRB-Rack	1,613	244,738	151.74	15
Illinois	0.1900	0.0110	0.2010	32	0.2150	0.0110	0.2260	0.1900	0.0110	0.2010	sales tax, environmental & LUST fees applicable; carrier surcharge: 21.0¢ (G), 19.5¢ (D) local option taxes: 5¢ in Chicago and 6¢ in Cook County (gasoline only)	D	12,891	1,259,834	97.73	44
Indiana	0.1800	-	0.1800	40	0.1600	-	0.1600	0.1800	-	0.1800	sales tax applicable; carrier surcharge: 11¢	FRB-Rack (G) ER-Rack (D)	6,571	803,376	122.27	27
Iowa	0.2100	0.0100	0.2200	26	0.2250	0.0100	0.2350	0.1900	0.0100	0.2000	environmental fee	ER-Rack	3,092	440,365	142.41	19
Kansas	0.2400	0.0103	0.2503	18	0.2600	0.0103	0.2703	0.2400	0.0103	0.2503	environmental & inspection fees	D	2,896	415,352	143.43	17
Kentucky	0.2850	0.0140	0.2990	10	0.2550	0.0140	0.2690	0.2850	0.0140	0.2990	environmental fee; carrier surcharge: 2% (G), 4.7% (D); tax rate is based on the average wholesale price and is adjusted quarterly-actual rate: 9%	D	4,400	838,344	190.55	5
Louisiana	0.20000	0.00125	0.20125	31	0.20000	0.00125	0.20125	0.20000	0.00125	0.20125	inspection fee	PH-Rack	4,629	583,025	125.94	25
Maine	0.3000	-	0.3000	8	0.3120	-	0.3120	0.3000	-	0.3000	portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,329	237,675	178.88	6

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]: [see legend]	Popula- tion as of 7/1/2013 [1,000s]	Motor fuel excise tax collections fiscal year 2013		
	[Rates per gallon as of 1/1/2013; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
Maryland	0.2350	-	0.2350	23	0.2425	-	0.2425	0.2350	-	0.2350		D	5,939	740,556	124.70	26
Massachusetts	0.2100	-	0.2100	30	0.2100	-	0.2100	0.2100	-	0.2100		D	6,709	651,375	97.09	45
Michigan	0.1900	-	0.1900	36	0.1500	-	0.1500	0.1900	-	0.1900	sales tax applicable	PH-Rack	9,898	1,001,570	101.19	42
Minnesota	0.2850	0.0010	0.2860	11	0.2850	0.0010	0.2860	0.2850	0.0010	0.2860	inspection fee; portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	FRB-Rack	5,422	860,833	158.76	13
Mississippi	0.1800	0.0040	0.1840	39	0.1800	0.0040	0.1840	0.1800	0.0040	0.1840	environmental fee	IMP-FR (G) D (D)	2,992	412,966	138.01	21
Missouri	0.1700	0.0030	0.1730	43	0.1700	0.0030	0.1730	0.1700	0.0030	0.1730	inspection fee	PH-Rack	6,045	701,078	115.98	34
Montana	0.2700	-	0.2700	13	0.2775	-	0.2775	0.2700	-	0.2700		D	1,015	216,155	212.99	3
Nebraska	0.2460	0.0090	0.2550	17	0.2460	0.0030	0.2490	0.2460	0.0090	0.2550	petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation	D	1,869	297,483	159.17	12
Nevada	0.23000	0.00805	0.23805	22	0.27000	0.00750	0.27750	0.23000	0.00805	0.23805	inspection & cleanup fee; local option taxes: 4-9¢	D	2,791	297,387	106.53	41
New Hampshire	0.18000	0.01625	0.19625	34	0.18000	0.01625	0.19625	0.18000	0.01625	0.19625	oil discharge cleanup fee	D	1,323	143,132	108.22	40
New Jersey	0.1050	0.0400	0.1450	48	0.1350	0.0400	0.1750	0.1050	0.0400	0.1450	petroleum fee	ER-Rack	8,912	524,557	58.86	49
New Mexico	0.17000	0.01875	0.18875	38	0.21000	0.01875	0.22875	0.17000	0.01875	0.18875	petroleum loading fee	FRB-Rack	2,087	231,026	110.70	36
New York	0.0800	0.1860	0.2660	15	0.0800	0.1685	0.2485	0.0800	0.1860	0.2660	sales tax applicable; petroleum tax	IMP-FR (G) EDMF (D)	19,696	1,634,932	83.01	47
North Carolina	0.3750	0.0025	0.3775	2	0.3750	0.0025	0.3775	0.3750	0.0025	0.3775	inspection fee: 0.25¢; tax rate is based on the average wholesale price and is adjusted semiannually- actual rate: 17.5¢ + 7% of average wholesale price	ER-Rack	9,849	1,893,576	192.26	4
North Dakota	0.2300	-	0.2300	24	0.2300	-	0.2300	0.2300	-	0.2300		D	724	211,700	292.46	1
Ohio	0.2800	-	0.2800	12	0.2800	-	0.2800	0.2800	-	0.2800	plus 3¢ commercial	D	11,572	1,704,594	147.30	16
Oklahoma	0.1600	0.0100	0.1700	44	0.1300	0.0100	0.1400	0.1600	0.0100	0.1700	environmental fee	ER-Rack	3,853	434,719	112.82	35
Oregon	0.3000	-	0.3000	8	0.3000	-	0.3000	0.3000	-	0.3000	local option taxes: 1-3¢	D (G) R (D)	3,928	498,778	126.98	24
Pennsylvania	0.1200	0.1920	0.3120	7	0.1200	0.2610	0.3810	0.1200	0.1920	0.3120	oil franchise tax	D	12,781	2,046,738	160.14	11
Rhode Island	0.3200	0.0100	0.3300	5	0.3200	0.0100	0.3300	0.3200	0.0100	0.3300	LUST tax	D	1,053	94,191	89.42	46
South Carolina	0.1600	0.0075	0.1675	47	0.1600	0.0075	0.1675	0.1600	0.0075	0.1675	inspection fee & LUST tax	ER-Rack	4,772	520,501	109.08	39

TABLE 52. -Continued

State	Motor Fuel Excise Tax Rates and Point of Taxation										Notes on additional taxes and fees	Point of taxation [Gasoline; Diesel]: [see legend]	Population as of 7/1/2013 [1,000s]	Motor fuel excise tax collections fiscal year 2013		
	[Rates per gallon as of 1/1/2013; local option taxes excluded]													Amount [\$1,000]	Per capita	
	Gasoline				Diesel Fuel			Gasohol							Amount [\$]	Rank
	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Rank	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]	Excise tax [\$]	Add'l tax [\$]	Total tax [\$]						
South Dakota	0.2200	0.0200	0.2400	21	0.2200	0.0200	0.2400	0.2200	0.0200	0.2400	inspection fee; local option tax: 1¢	PH-Rack	846	142,364	168.38	10
Tennessee	0.2000	0.0140	0.2140	29	0.1700	0.0140	0.1840	0.2000	0.0140	0.2140	local option tax: 1¢; petroleum tax; environmental fee	IMP-FR (G) PH-Rack (D)	6,497	834,999	128.52	23
Texas	0.2000	-	0.2000	33	0.2000	-	0.2000	0.2000	-	0.2000		PH-Rack	26,506	3,228,459	121.80	28
Utah	0.2450	-	0.2450	20	0.2450	-	0.2450	0.2450	-	0.2450		D (G) PH-Rack (D)	2,903	373,242	128.58	22
Vermont	0.1900	0.0768	0.2668	14	0.2500	0.0400	0.2900	0.1900	0.0768	0.2668	cleanup fee; transport fee	D	627	106,840	170.44	8
Virginia	0.1750	-	0.1750	42	0.1750	-	0.1750	0.1750	-	0.1750	local option tax: 2%; large trucks pay an additional 3.5¢	ER-Rack	8,270	910,038	110.04	37
Washington	0.3750	-	0.3750	3	0.3750	-	0.3750	0.3750	-	0.3750	0.5% privilege tax	PH-Rack	6,974	1,194,910	171.34	7
West Virginia	0.2050	0.1420	0.3470	4	0.2050	0.1420	0.3470	0.2050	0.1420	0.3470	sales tax applicable	FRB-Rack	1,854	408,914	220.61	2
Wisconsin	0.3090	0.0200	0.3290	6	0.3090	0.0200	0.3290	0.3090	0.0200	0.3290	petroleum inspection fee	PH-Rack	5,743	968,338	168.61	9
Wyoming	0.1300	0.0100	0.1400	49	0.1300	0.0100	0.1400	0.1300	0.0100	0.1400	license tax	FRB-Rack	583	70,986	121.71	30
Total 50 states	-	-	-	-	-	-	-	-	-	-	-	-	315,848	40,143,269	127.10 ^a	-
Federal	0.1830	0.0010	0.1840	38	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 assumes the maximum 10% ethanol); LUST tax					

Detail may not add to totals due to rounding.

^a Weighted average

Per capita tax collection amounts are computations based on July 1, 2013 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax imposed on behalf of each individual.

Point of taxation legend [Gasoline=(G); Diesel fuel=(D)]:

- D Distributor
- R Retailer
- IMP-FR Importation into state/first receipt into storage
- PH-Rack Position holder at rack
- ER-Rack Exchange receiver at rack
- FRB-Rack First receiver below the rack
- EDMF Enhanced diesel MF (taxed upon first sale)

Sources: U.S. Census Bureau, Population Division. *Table NST-EST2014-01-* Annual Estimates of the Resident Population for the States: July 1, 2013, December 2014 release.

U.S. Census Bureau, 2013 Census of Governments: Finance - Survey of State Government Tax Collections at <www.census.gov/govs/statetax>. April 8, 2014 release, April 16, 2015 update.

Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

TABLE 53. MOTOR FUELS TAX COLLECTIONS
[§ 105 SUBCHAPTER V.]

Fiscal year	Motor Fuels Tax Gross Collection												Collection fees on overdue tax debts	Refunds	Total net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	[See notes for rate explanations]			
	Fees and Civil Penalties			Motor Fuels (Gasoline)		Special Fuels (Diesel & Alternative)		Highway Fuels Use Tax *		Combined Fuel Types							Toal net collections [all sources]	TIMS, PDP component costs SL 2009-451 s. 6.20(a)	July through Decem-ber+	January through June+
	1/4¢ Motor Fuels and Oil Inspection Fees++		Regis-tration Fees/ Civil Pen-alties	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Gallons on which tax was collected	Amount collected	Tax collections per 1¢ of tax								
	General Fund allocation	Highway Fund allocation																		
[\$]	[\$]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[#]	[\$]	[\$]	[\$]	[\$]	[€]	[€]					
1999-00.	892,861	12,278,488	211,300	4,162,396,679	891,424,811	916,255,092	196,404,519	139,566,218	30,315,402	5,218,217,989	1,118,144,731	52,182,180	-	51,513,797	1,080,013,583	-	21.0	22.0		
2000-01.	1,085,345	12,803,620	161,850	4,142,596,132	973,369,635	931,213,500	218,815,625	150,317,967	35,732,981	5,224,127,599	1,227,918,241	52,241,276	-	45,211,855	1,196,757,202	-	23.1	24.3		
2001-02.	948,769	12,938,330	249,224	4,221,639,650	1,019,885,366	908,766,044	219,832,985	143,514,715	35,383,410	5,273,920,409	1,275,101,761	52,739,204	19,407	65,746,529	1,223,472,147	-	24.1	24.2		
2002-03.	949,133	13,450,770	241,704	4,237,851,618	967,457,061	940,455,701	214,617,560	158,848,383	36,996,067	5,337,155,702	1,219,070,688	53,371,557	45,928	62,361,230	1,171,305,137	-	22.1	23.4		
2003-04.	1,017,729	13,881,390	290,823	4,408,187,172	1,048,220,845	958,162,868	249,814,423	142,839,981	35,040,786	5,509,190,021	1,333,076,054	55,091,900	39,715	60,552,482	1,287,673,799	-	24.2	24.3		
2004-05.	845,726	15,195,902	611,550	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		
2005-06.	1,040,606	14,577,283	392,604	4,363,576,380	1,231,013,939	1,011,061,390	285,356,823	147,950,573	42,020,086	5,522,588,343	1,558,390,848	55,225,883	45,590	64,156,605	1,510,199,146	-	27.1	29.9		
2006-07.	913,976	14,907,956	593,074	4,430,236,379	1,325,311,049	1,022,187,461	305,672,641	149,123,224	45,328,524	5,601,547,064	1,676,312,214	56,015,471	33,186	67,666,402	1,625,027,632	-	29.9	29.9		
2007-08.	784,734	14,200,122	556,999	4,418,155,685	1,316,938,521	982,084,376	292,692,568	154,922,691	47,205,851	5,555,162,752	1,656,836,941	55,551,628	47,716	74,686,003	1,597,645,077	-	29.7	29.9		
2008-09.	901,426	13,674,635	540,640	4,329,784,969	1,294,458,711	870,264,569	260,255,450	131,613,901	40,782,747	5,331,663,439	1,595,496,908	53,316,634	20,616	79,841,227	1,530,751,765	-	29.9	29.9		
2009-10.	1,002,905	14,105,867	580,156	4,406,853,029	1,324,562,779	874,217,904	262,927,752	95,709,326	29,439,510	5,376,780,259	1,616,930,041	53,767,803	29,176	65,530,406	1,567,059,387	-	29.9	30.3		
2010-11.	1,222,610	13,976,788	586,540	4,413,267,969	1,412,330,459	891,597,173	285,357,919	62,394,761	20,575,003	5,367,259,903	1,718,263,381	53,672,599	66,582	55,427,172	1,678,555,563	16,035	31.9	32.5		
2011-12.	1,331,796	13,926,130	653,300	4,316,338,923	1,569,621,820	890,945,682	323,879,928	78,114,084	27,956,405	5,285,398,689	1,921,458,153	52,853,987	35,233	59,895,411	1,877,438,735	1,789	35.0	38.9		
2012-13.	1,202,822	13,613,731	497,308	4,255,623,437	1,600,771,520	874,560,475	329,121,519	88,189,496	33,992,373	5,218,373,408	1,963,885,412	52,183,734	87,191	70,399,857	1,908,712,225	1,579	37.5	37.5		
2013-14.	1,293,347	13,859,339	493,463	4,278,516,104	1,605,788,533	897,689,922	336,981,442	82,922,076	31,794,237	5,259,128,102	1,974,564,212	52,591,281	13,173	59,011,982	1,931,185,205	-	37.6	37.5		

Detail may not add to totals due to rounding.

Motor fuels, special fuels, and highway fuels use tax collection amounts include tax, penalty, and interest; 1/4¢ motor fuels and oil inspection fee allocation amounts exclude any collections generated from penalties
Gallon amounts are computations based on the reported tax liability and applicable tax rate in effect for the associated transaction period

+ The motor fuel excise tax rate is computed using a flat rate of 17.5¢ per gallon plus a variable wholesale component which is the greater of either 3.5¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable preceding six-month base period. The average wholesale price is a weighted average of the wholesale prices of gasoline and No. 2 diesel fuel

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 primarily reflect July-December transactions (the rate in effect for the July-December period); collections received during February-June primarily 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; for any given fiscal year may reflect multiple tax rates.

Exceptional legislative rate provisions:

Fiscal year 2006-07

SL 2006-66, s. 24.3(a) amended § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2006 through June 30, 2007.

Fiscal years 2007-08 and 2008-09

SL 2007-323, s. 31.15(a) amended § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at 12.4¢ per gallon effective for the period July 1, 2007 through June 30, 2009.

Fiscal years 2009-10 through 2010-11

SL 2009-108, s. 1 amended the rate provisions to impose a floor on the variable wholesale component of the motor fuels excise tax rate for the period July 1, 2009 through June 30, 2011. For this period the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4¢ per gallon or 7% of the average wholesale price of motor fuel for the applicable six-month base period

Fiscal year 2012-13

SL 2012-142, s. 24.11 amended § 105-449.80(a) to cap the motor fuels excise tax at 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period July 1, 2012 through June 30, 2013.

Fiscal year 2013-14 through 2014-15

SL 2013-316, s. 8(a) amended § 105-449.80(a) to reinstate a cap of 37.5¢ per gallon [17.5¢ per gallon flat rate plus 20¢ per gallon variable wholesale component] for the period October 1, 2013 through June 30, 2015; since the cap became effective midway through the initial semiannual rate period for fiscal year 2013-14, the chart provides two separate rates: the tax rate in effect for the transaction period July 1, 2013 through September 30, 2013 (37.6¢) and the tax rate in effect for the transaction period beginning October 1, 2013 (37.5¢). [SL 2015-2, s.2.2.(a) set the motor fuel excise tax rate at 36¢ per gallon effective for the period April 1, 2015 through December 31, 2015.]

++In addition to the per gallon motor fuels excise tax (road tax), a 0.25¢ per gallon inspection tax applies to every gallon of motor fuel

*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 53.1 Motor Fuels Tax Gross Collections

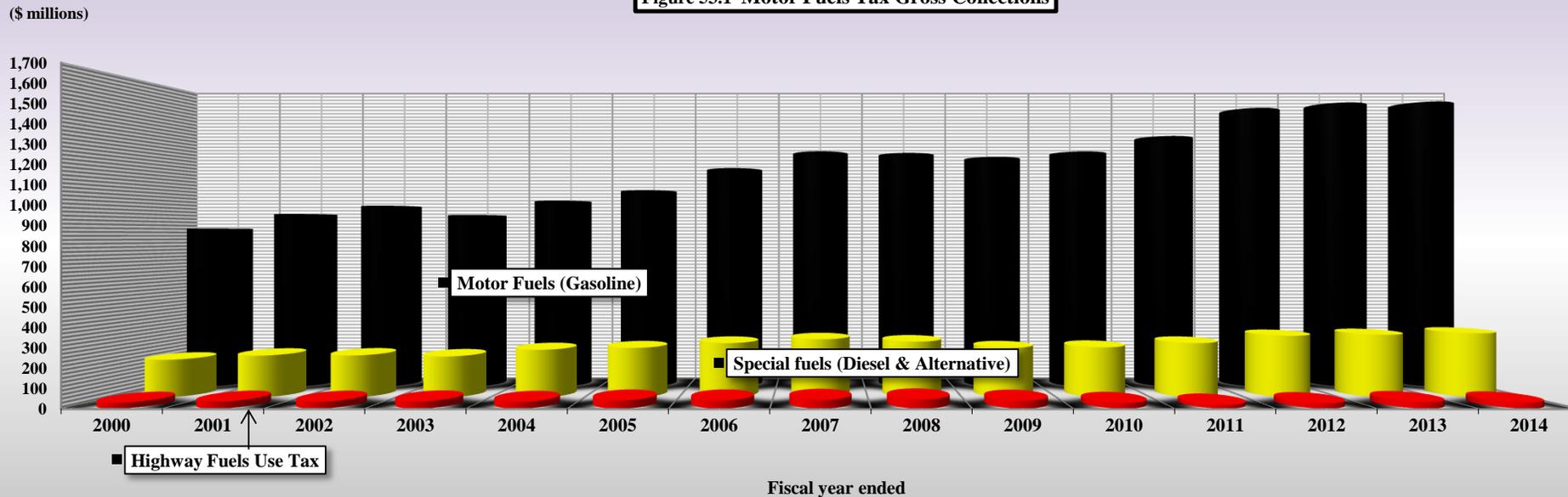


Figure 53.2 Gallons of Fuel on which Tax was Collected

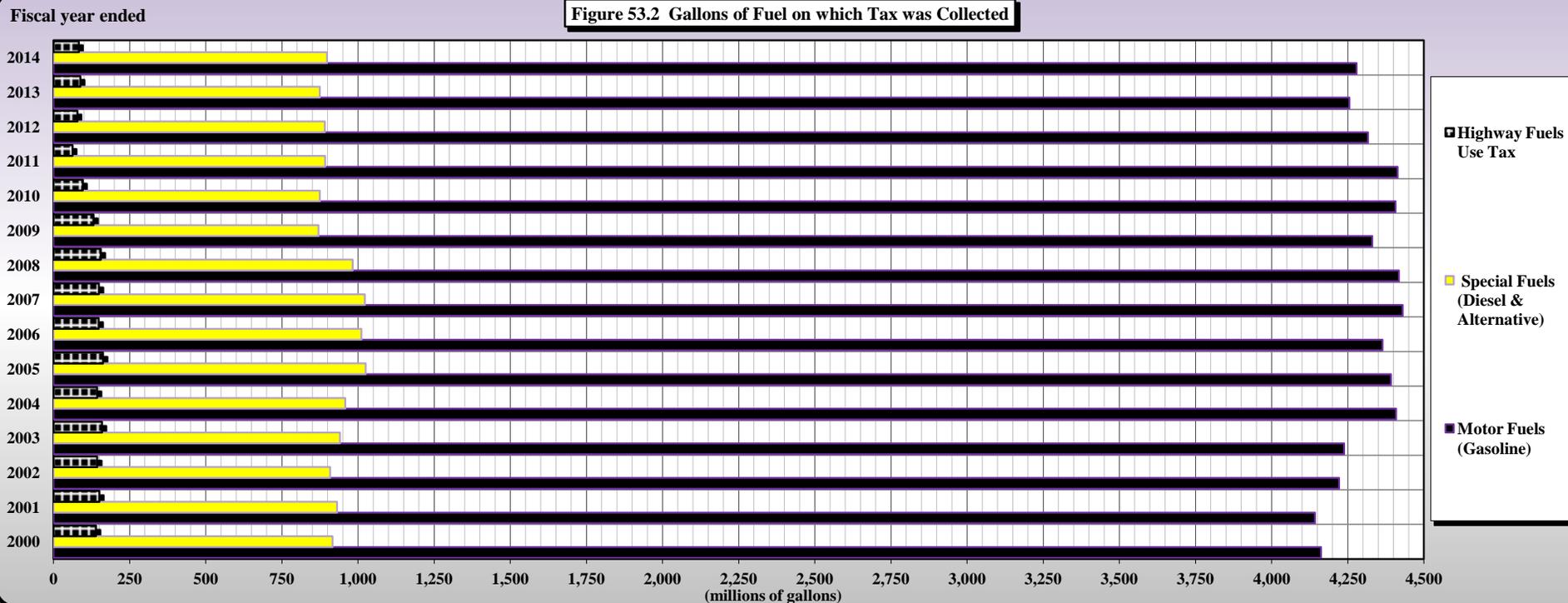


TABLE 54. GALLONS OF FUEL SOLD IN NORTH CAROLINA: TAXABLE AND NON-TAXABLE
 [Excludes Highway Fuel Use Gallons as State of Purchase is Unidentifiable]

Fiscal year	Non-taxable gallons											Total All Sources [#]	Taxable gallons: Motor Fuels Special Fuels [#]	Total gallons sold					
	U.S. Government [#]	State Agencies [#]	Combined U.S./State [#]	School Boards [#]	County/Municipal [#]	Charter Schools [#]	Community Colleges [#]	Aviation Fuels:						Jet Fuel [#]	Gasoline [#]	Aviation Total* [#]	% Change	[Taxable and Non-taxable] [#]	% Change
								Jet Fuel	Gasoline	Aviation Total*	% Change								
1999-00...	10,620,030	20,645,489	31,265,519	18,201,121	-	-	-	na	na	324,384,243	0.22%	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	-47.57%	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	7.75%	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	-4.92%	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	"	"	178,934,695	2.70%	240,274,080	5,366,350,040	5,606,624,120	3.53%				
2004-05...	3,204,701	24,795,287	27,999,988	24,867,681	14,025,549	56,334	62,974	"	"	288,520,925	61.24%	355,533,451	5,416,741,211	5,772,274,662	2.95%				
2005-06...	6,205,871	21,402,910	27,608,781	24,300,052	11,760,502	30,815	504,794	"	"	349,786,276	21.23%	413,991,220	5,374,637,770	5,788,628,990	0.28%				
2006-07...	3,850,387	14,757,304	18,607,691	18,636,654	9,837,082	6,042	170,363	"	"	371,757,810	6.28%	419,015,642	5,452,423,840	5,871,439,482	1.43%				
2007-08...	3,250,292	11,988,744	15,239,036	18,760,312	3,347,439	2,300	7,493	"	"	384,731,596	3.49%	422,088,176	5,400,240,061	5,822,328,237	-0.84%				
2008-09...	4,861,585	20,975,370	25,836,955	17,673,430	3,250,118	-	32,346	425,860,791	4,746,422	430,607,213	11.92%	477,400,062	5,200,049,538	5,677,449,600	-2.49%				
2009-10...	5,656,668	22,517,253	28,173,921	14,602,997	5,051,388	-	69,406	404,135,491	6,516,259	410,651,750	-4.63%	458,549,462	5,281,070,933	5,739,620,395	1.10%				
2010-11...	4,754,331	21,790,343	26,544,674	14,415,126	5,111,777	-	201,323	487,848,968	8,041,656	495,890,624	20.76%	542,163,524	5,304,865,142	5,847,028,666	1.87%				
2011-12...	3,710,968	16,512,393	20,223,361	14,785,943	5,565,244	-	550,797	522,524,801	6,457,926	528,982,727	6.67%	570,108,072	5,207,284,605	5,777,392,677	-1.19%				
2012-13...	3,888,954	17,027,125	20,916,079	13,742,312	6,549,048	-	675,839	472,321,798	5,449,798	477,771,596	-9.68%	519,654,874	5,130,183,912	5,649,838,786	-2.21%				
2013-14...	3,829,640	15,411,688	19,241,328	13,880,598	5,653,015	125,079	728,612	508,260,150	4,102,420	512,362,570	7.24%	551,991,202	5,176,206,026	5,728,197,228	1.39%				

Detail may not add to totals due to rounding. Special fuels amounts are primarily diesel fuel. na = breakdown unavailable

*Data for fiscal years 2001-2005 based on limited record availability and subject to incompletion and understatement.

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.

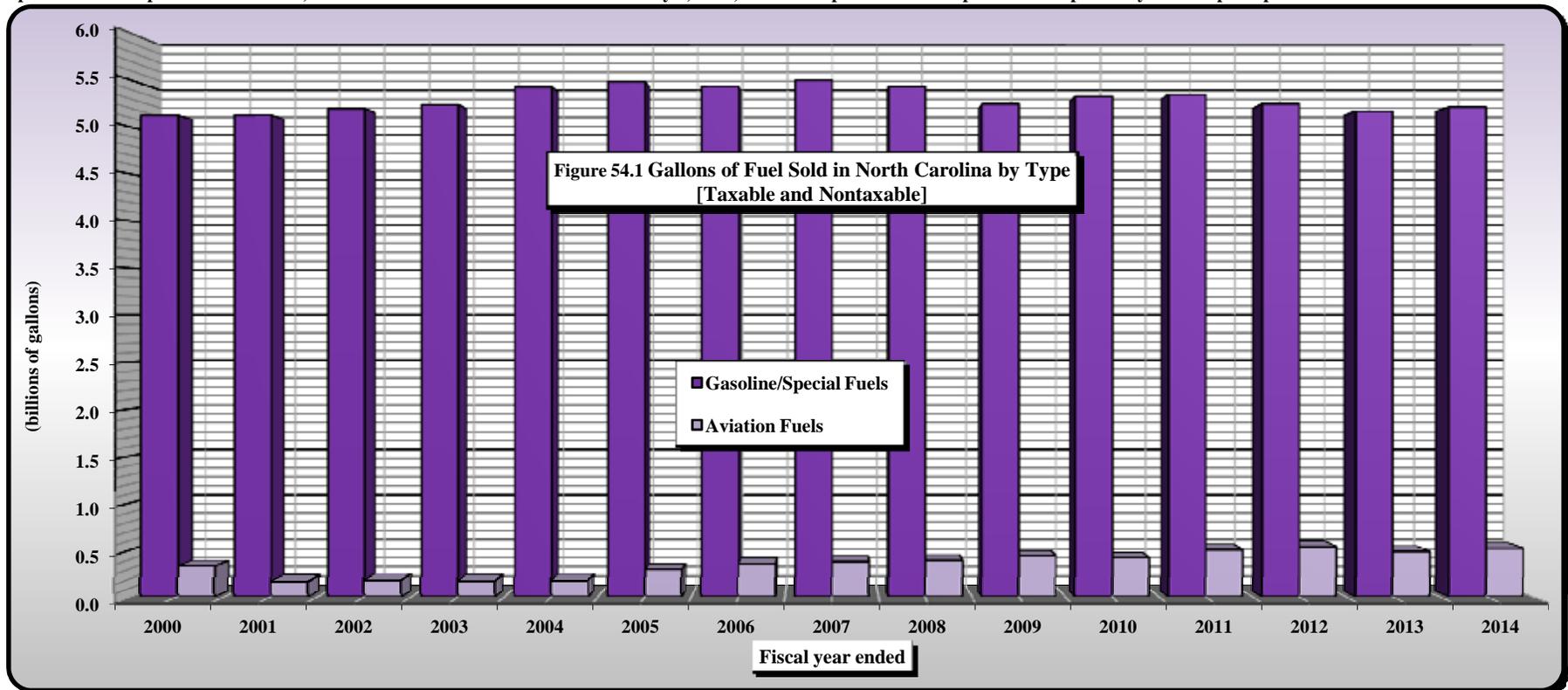


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES

[§ 119 ARTICLE 3.]

Fiscal year	Tax Collections Generated from the 1/4¢ Per Gallon Rate by Motor Fuel Type:				Motor Fuels*			Aviation Fuels and Other Kerosene			Combined Fuels Totals		
	Gasoline [\$]	Diesel [\$]	Kerosene [\$]	Alternative [\$]	Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate		Gallons on which tax was collected [#]	Tax collections at 1/4¢ per gallon rate	
						Amount [\$]	% Change		Amount [\$]	% Change		Amount [\$]	% Change
1999-00.....	na	na	na	na	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%
2005-06.....	10,782,973	3,704,205	111,281	5,213	5,841,224,624	14,603,672	-4.15%	405,661,780	1,014,218	25.89%	6,246,886,404	15,617,889	-2.64%
2006-07.....	10,875,348	3,936,029	109,329	4,152	5,969,814,080	14,924,858	2.20%	358,802,836	897,073	-11.55%	6,328,616,916	15,821,932	1.31%
2007-08.....	10,682,581	3,468,736	76,142	3,090	5,691,018,104	14,230,549	-4.65%	301,719,416	754,307	-15.91%	5,992,737,520	14,984,856	-5.29%
2008-09.....	10,505,557	3,120,420	66,199	3,426	5,477,691,240	13,695,602	-3.76%	352,182,740	880,458	16.72%	5,829,873,980	14,576,060	-2.73%
2009-10.....	10,943,376	3,104,645	74,207	3,403	5,650,178,148	14,125,631	3.14%	392,309,268	983,141	11.66%	6,042,487,416	15,108,772	3.65%
2010-11.....	10,782,413	3,148,776	59,250	2,673	5,597,145,580	13,993,111	-0.94%	482,497,228	1,206,286	22.70%	6,079,642,808	15,199,397	0.60%
2011-12.....	10,875,540	3,024,137	43,443	3,524	5,578,029,148	13,946,644	-0.33%	524,381,148	1,311,282	8.70%	6,102,410,296	15,257,926	0.39%
2012-13.....	10,580,052	3,005,253	41,454	5,821	5,452,924,696	13,632,580	-2.25%	473,580,316	1,183,972	-9.71%	5,926,505,012	14,816,553	-2.89%
2013-14.....	10,677,209	3,144,859	47,898	7,469	5,550,916,556	13,877,434	1.80%	510,100,144	1,275,251	7.71%	6,061,016,700	15,152,686	2.27%

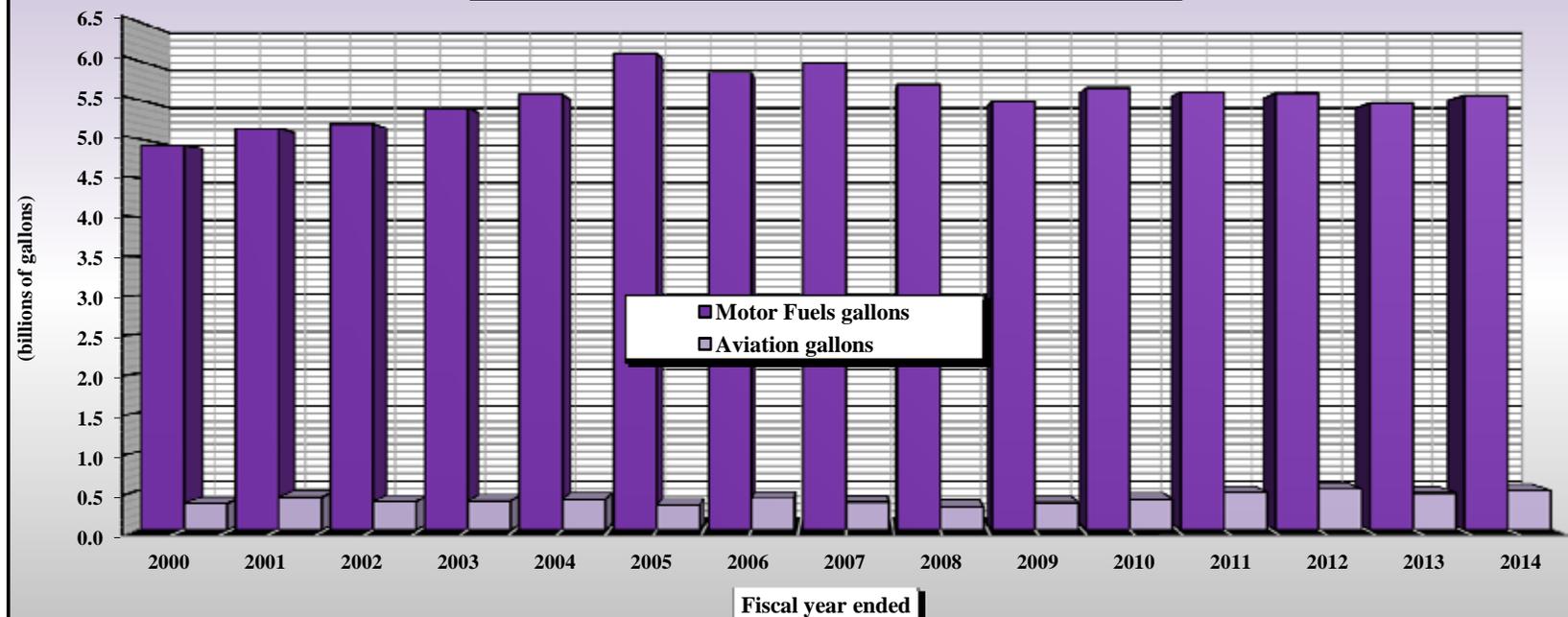
Detail may not add to totals due to rounding. Collections include tax and interest as applicable.

na = breakdown unavailable *Includes gasoline, diesel, kerosene, and alternative fuels.

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

An inspection tax of 1/4¢ 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 § 105.

Figure 55.1 Gallons on which Inspection Tax was Paid by Type of Fuel



PART IV. LOCAL GOVERNMENT SALES AND USE TAX REVENUES

TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS
 BY COUNTY FOR FISCAL YEAR 2013-2014
 [§ 105 ARTICLES 39,40,42,43,44,45,46.]

County	Gross collections [includes non-county attributable allocations] [S]	Refunds [includes non-county attributable allocations] [S]	Gross collections [county attributable] [excludes food] [S]	Refunds [county attributable] [excludes food] [S]	Net collections [county attributable] [excludes food] [S]	Allocated net collections [non-county attributable]*		Total net collections** [Σ:col 1-2 or Σ:col 5-7] [S]	§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [S]	Tax allocation before adjustments [S]	Total net distributable proceeds** [S]	Total net distributable proceeds as a % of net collections [%]
						Local food tax 2% rate [S]	Other [S]					
Alamance.....	45,852,838.01	(3,881,270.10)	40,609,389.29	(3,770,567.48)	36,838,821.81	4,893,830.32	238,915.78	41,971,567.91	(1,362,044.53)	40,609,523.38	40,584,873.08	96.70%
Alexander***	4,651,232.68	(215,883.08)	3,598,361.13	(206,624.11)	3,391,737.02	1,020,997.26	22,615.32	4,435,349.60	1,175,053.67	5,610,403.27	5,588,640.87	126.00%
Alleghany.....	1,722,303.27	(113,466.63)	1,356,090.54	(109,659.16)	1,246,431.38	354,080.72	8,324.54	1,608,836.64	257,142.62	1,865,979.26	1,887,159.51	117.30%
Anson.....	3,478,806.68	(164,156.61)	2,752,462.71	(156,283.17)	2,596,179.54	701,121.31	17,349.22	3,314,650.07	717,488.57	4,032,138.64	4,015,146.18	121.13%
Ashe.....	5,064,752.30	(247,795.25)	4,202,989.39	(235,728.54)	3,967,260.85	823,448.13	26,248.07	4,816,957.05	415,718.80	5,232,675.85	5,152,734.72	106.97%
Avery.....	4,922,182.73	(332,472.20)	4,190,617.41	(320,680.68)	3,869,936.73	694,522.95	25,250.85	4,589,710.53	(52,579.13)	4,537,131.40	4,655,000.43	101.42%
Beaufort.....	10,056,634.80	(373,579.50)	8,319,549.65	(349,085.71)	7,970,463.94	1,659,451.15	53,140.21	9,683,055.30	475,238.54	10,158,293.84	10,298,871.94	106.36%
Bertie.....	2,029,540.65	(192,789.73)	1,574,836.85	(188,536.38)	1,386,300.47	440,712.49	9,737.96	1,836,750.92	726,168.27	2,562,919.19	2,512,138.03	136.77%
Bladen.....	5,133,355.87	(203,257.95)	4,100,483.17	(191,309.17)	3,909,174.00	994,386.73	26,537.19	4,930,097.92	833,646.55	5,763,744.47	5,832,007.00	118.29%
Brunswick.....	30,531,048.67	(1,360,147.90)	27,121,581.83	(1,280,460.43)	25,841,121.40	3,154,979.99	174,799.38	29,170,900.77	(699,326.99)	28,471,573.78	29,586,185.03	101.42%
Buncombe***	97,899,941.99	(7,587,319.27)	88,494,006.43	(7,365,462.56)	81,128,543.87	8,622,393.87	561,684.98	90,312,622.72	(5,487,052.94)	84,825,569.78	85,327,663.32	94.48%
Burke.....	15,755,180.24	(1,962,108.75)	12,635,456.85	(1,929,335.86)	10,706,120.99	3,015,888.46	71,062.04	13,793,071.49	1,968,957.35	15,762,028.84	15,811,754.59	114.64%
Cabarrus***	66,372,289.72	(9,051,568.95)	60,894,371.62	(8,922,274.26)	51,972,097.36	5,011,614.50	337,008.91	57,320,720.77	(2,136,855.32)	55,183,865.45	55,494,911.15	96.81%
Caldwell.....	13,999,419.33	(617,095.25)	11,286,099.73	(584,437.77)	10,701,661.96	2,609,740.09	70,922.03	13,382,324.08	1,582,653.32	14,964,977.40	15,005,332.33	112.13%
Camden.....	1,241,697.33	(63,347.40)	1,035,449.31	(60,367.50)	975,081.81	196,590.77	6,677.35	1,178,349.93	274,302.10	1,452,652.03	1,392,935.55	118.21%
Carteret.....	22,710,830.18	(1,514,089.64)	19,926,158.01	(1,457,797.70)	18,468,360.31	2,605,973.48	122,406.75	21,196,740.54	(1,126,684.09)	20,070,056.45	20,591,884.50	97.15%
Caswell.....	1,739,195.12	(50,845.71)	1,209,750.67	(47,376.48)	1,162,374.19	518,122.66	7,852.56	1,688,349.41	926,987.79	2,615,337.20	2,528,742.13	149.78%
Catawba***	47,390,713.68	(2,185,603.62)	41,899,896.95	(2,078,552.34)	39,821,344.61	5,112,375.65	271,389.80	45,205,110.06	(879,155.10)	44,325,954.96	43,986,503.17	97.30%
Chatham.....	11,394,327.91	(768,878.14)	9,747,548.87	(741,319.56)	9,006,229.31	1,559,409.59	59,810.87	10,625,449.77	1,159,551.30	11,785,001.07	11,817,062.42	111.21%
Cherokee.....	6,026,796.51	(361,843.70)	5,055,046.62	(347,492.51)	4,707,554.11	925,512.10	31,886.60	5,664,952.81	235,943.59	5,900,896.40	5,834,292.73	102.99%
Chowan.....	2,705,646.06	(239,565.63)	2,210,576.74	(233,600.97)	1,976,975.77	475,559.50	13,545.16	2,466,080.43	267,500.13	2,733,580.56	2,809,714.28	113.93%
Clay.....	1,723,748.60	(147,818.54)	1,427,327.65	(143,778.59)	1,283,549.06	283,685.24	8,695.76	1,575,930.06	230,086.64	1,806,016.70	1,769,359.35	112.27%
Cleveland.....	19,059,868.91	(1,481,586.54)	15,777,723.72	(1,437,700.28)	14,340,023.44	3,143,362.61	94,896.32	17,578,282.37	1,452,874.54	19,031,156.91	19,003,765.33	108.11%
Columbus.....	9,442,044.92	(434,141.25)	7,711,639.06	(411,952.20)	7,299,686.86	1,659,712.07	48,504.74	9,007,903.67	1,163,801.44	10,171,705.11	9,389,817.58	104.24%
Craven.....	22,411,250.85	(1,724,472.02)	19,266,834.61	(1,671,967.21)	17,594,867.40	2,973,150.43	118,761.00	20,686,778.83	1,004,546.92	21,691,325.75	21,860,941.10	105.68%
Cumberland***	92,819,468.32	(5,560,980.08)	82,368,365.12	(5,351,749.03)	77,016,616.09	9,710,456.57	531,415.58	87,258,488.24	(144,244.50)	87,114,243.74	86,217,643.79	98.81%
Currituck.....	9,290,130.81	(276,799.40)	8,520,219.70	(251,816.90)	8,268,402.80	687,732.77	57,195.84	9,013,331.41	(836,787.64)	8,176,543.77	8,033,411.23	89.13%
Dare.....	28,010,636.44	(672,706.09)	25,927,020.54	(594,436.58)	25,332,583.96	1,834,069.40	171,276.99	27,337,930.35	(4,584,603.89)	22,753,326.46	23,740,605.73	86.84%
Davidson.....	25,775,632.94	(1,768,332.07)	20,792,369.30	(1,710,783.76)	19,081,585.54	4,795,468.92	130,246.41	24,007,300.87	3,655,535.70	27,662,836.57	27,320,085.12	113.80%
Davie.....	7,356,247.68	(249,719.56)	6,232,164.06	(231,154.44)	6,001,009.62	1,065,313.19	40,205.31	7,106,528.12	636,144.63	7,742,672.75	7,511,203.77	105.69%
Duplin***	9,451,563.77	(476,768.77)	7,752,184.66	(456,709.19)	7,295,475.47	1,629,816.13	49,503.40	8,974,795.00	1,469,475.05	10,444,270.05	10,479,194.10	116.76%
Durham***	146,204,291.28	(22,483,807.81)	136,654,901.92	(22,232,537.21)	114,422,364.71	8,595,796.76	702,322.00	123,720,483.47	(6,212,493.93)	117,507,989.54	119,492,160.48	96.58%
Edgecombe***	9,208,322.01	(701,339.35)	7,361,852.85	(683,450.21)	6,678,402.64	1,781,635.15	46,944.87	8,506,982.66	1,410,490.26	9,917,472.92	9,950,366.51	116.97%
Forsyth.....	106,487,792.67	(15,641,473.80)	93,868,646.68	(15,419,261.77)	78,449,384.91	11,879,398.83	517,535.13	90,846,318.87	(1,280,829.22)	89,565,489.65	88,126,258.51	97.01%
Franklin.....	8,010,339.40	(221,603.86)	6,542,778.86	(202,210.24)	6,340,568.62	1,406,100.49	42,066.43	7,788,735.54	1,592,186.06	9,380,921.60	9,216,953.96	118.34%
Gaston.....	44,825,430.73	(2,920,383.43)	37,644,098.32	(2,816,232.36)	34,827,865.96	6,838,527.97	238,653.37	41,905,047.30	2,015,704.70	43,920,752.00	44,116,586.26	105.28%
Gates.....	971,840.62	(43,566.10)	629,870.37	(41,798.76)	588,071.61	336,310.91	3,892.00	928,274.52	470,232.27	1,398,506.79	1,354,332.36	145.90%
Graham.....	1,374,668.05	(65,848.28)	1,093,464.35	(62,633.01)	1,030,831.34	271,198.73	6,789.70	1,308,819.77	197,017.89	1,505,837.66	1,487,334.60	113.64%
Granville.....	7,780,658.81	(318,579.65)	6,168,374.51	(300,830.34)	5,867,544.17	1,555,528.75	39,006.24	7,462,079.16	1,552,004.67	9,014,083.83	9,092,791.19	121.85%
Greene***	1,766,824.58	(117,462.13)	1,281,654.35	(114,281.19)	1,167,373.16	474,275.15	7,714.14	1,649,362.45	847,917.95	2,497,280.40	2,418,094.61	146.61%
Guilford.....	147,699,574.67	(12,748,326.33)	130,483,129.58	(12,393,136.99)	118,089,992.59	16,069,810.06	791,445.69	134,951,248.34	(3,873,962.30)	131,077,286.04	128,346,711.91	95.11%
Halifax***	11,632,087.03	(1,070,130.30)	9,859,594.31	(1,046,690.59)	8,812,903.72	1,689,215.17	59,837.84	10,561,956.73	847,696.65	11,409,653.38	11,391,756.06	107.86%
Harnett***	16,731,685.41	(1,887,626.53)	13,713,284.60	(1,852,426.40)	11,860,858.20	2,904,538.69	78,661.99	14,844,058.88	3,317,838.67	18,161,797.55	18,005,306.24	121.30%
Haywood***	15,524,233.06	(816,520.24)	13,364,236.84	(782,029.15)	12,582,207.69	2,040,279.12	85,226.01	14,707,712.82	253,880.88	14,961,593.70	14,965,211.51	101.75%
Henderson.....	24,081,014.98	(1,543,650.91)	20,672,141.07	(1,484,590.12)	19,187,550.95	3,222,870.49	126,942.63	22,537,364.07	778,451.05	23,315,815.12	23,483,967.70	104.20%

TABLE 56. - Continued

County	Gross collections [includes non-county attributable allocations] [\$]	Refunds [includes non-county attributable allocations] [\$]	Gross collections [county attributable] [excludes food] [\$]	Refunds [county attributable] [excludes food] [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [non-county attributable]*		Total net collections** [Σ:col 1-2 or Σ:col 5-7] [\$]	§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds** [\$]	Total net distributable proceeds as a % of net collections [%]
						Local food tax 2% rate [\$]	Other [\$]					
Hertford***	5,619,542.03	(439,525.95)	4,707,809.69	(427,910.35)	4,279,899.34	870,133.31	29,983.43	5,180,016.08	313,716.99	5,493,733.07	5,483,764.52	105.86%
Hoke	4,724,705.02	(415,305.22)	3,722,135.92	(405,142.32)	3,316,993.60	970,683.96	21,722.24	4,309,399.80	1,739,563.28	6,048,963.08	5,927,790.29	137.55%
Hyde	1,316,703.24	(35,199.01)	1,147,664.32	(31,591.63)	1,116,072.69	158,077.37	7,354.17	1,281,504.23	15,151.96	1,296,656.19	1,282,313.85	100.06%
Iredell	45,242,699.84	(1,709,378.42)	40,113,200.04	(1,591,692.04)	38,521,508.00	4,754,080.30	257,733.12	43,533,321.42	(1,271,520.75)	42,261,800.67	41,915,274.58	96.28%
Jackson	9,648,810.54	(614,593.06)	8,333,918.74	(590,834.15)	7,743,084.59	1,239,091.63	52,041.26	9,034,217.48	164,879.30	9,199,096.78	9,286,969.46	102.80%
Johnston	34,074,929.80	(1,396,000.38)	29,328,864.96	(1,310,284.12)	28,018,580.84	4,476,246.21	184,102.37	32,678,929.42	1,976,027.23	34,654,956.65	34,479,530.40	105.51%
Jones	859,159.19	(39,255.66)	653,899.89	(37,323.63)	616,576.26	199,236.72	4,090.55	819,903.53	391,187.00	1,211,090.53	1,136,634.45	138.63%
Lee**	15,636,207.51	(621,804.42)	13,513,743.57	(586,882.52)	12,926,861.05	2,000,097.93	87,444.11	15,014,403.09	155,476.07	15,169,879.16	14,935,149.17	99.47%
Lenoir	12,721,965.08	(922,582.12)	10,647,642.91	(893,186.08)	9,754,456.83	1,980,544.46	64,381.67	11,799,382.96	623,791.93	12,423,174.89	11,884,981.12	100.73%
Lincoln	14,460,442.43	(535,112.73)	12,077,292.11	(500,062.48)	11,577,229.63	2,269,869.70	78,230.37	13,925,329.70	1,193,962.39	15,119,292.09	14,886,963.87	106.91%
Macon	9,844,761.72	(564,806.21)	8,601,848.15	(539,805.07)	8,062,043.08	1,164,136.51	53,775.92	9,279,955.51	(268,820.75)	9,011,134.76	8,915,940.71	96.08%
Madison	2,387,332.82	(184,019.40)	1,836,556.37	(178,810.00)	1,657,746.37	534,432.13	11,134.92	2,203,313.42	674,779.53	2,878,092.95	2,810,827.71	127.57%
Martin**	5,098,847.38	(176,422.65)	4,341,912.62	(165,123.06)	4,176,789.56	717,350.36	28,284.81	4,922,424.73	313,496.01	5,235,920.74	5,258,947.41	106.84%
McDowell	8,003,628.40	(248,588.84)	6,566,568.76	(228,777.46)	6,337,791.30	1,376,769.35	40,478.91	7,755,039.56	748,264.37	8,503,303.93	8,734,091.04	112.62%
Mecklenburg...	430,142,090.79	(41,771,212.98)	397,898,170.24	(40,917,620.45)	356,980,549.79	29,243,596.35	2,146,731.67	388,370,877.81	(22,772,899.88)	365,597,977.93	356,536,776.33	91.80%
Mitchell	3,454,232.29	(223,590.76)	2,901,292.71	(215,283.63)	2,686,009.08	526,409.80	18,222.65	3,230,641.53	121,286.88	3,351,928.41	3,283,496.76	101.64%
Montgomery***	4,185,856.08	(224,358.27)	3,292,646.94	(215,899.11)	3,076,747.83	863,457.89	21,292.09	3,961,497.81	751,352.01	4,712,849.82	4,637,620.99	117.07%
Moore	25,390,182.58	(2,443,828.51)	22,241,282.12	(2,383,147.11)	19,858,135.01	2,960,508.12	127,710.94	22,946,354.07	(331,285.32)	22,615,068.75	23,151,763.53	100.90%
Nash	23,092,157.83	(2,013,556.69)	19,541,499.52	(1,960,905.05)	17,580,594.47	3,383,397.98	114,608.69	21,078,601.14	531,118.24	21,609,719.38	21,051,013.15	99.87%
New Hanover***	86,998,712.98	(4,590,027.15)	79,264,147.14	(4,386,057.63)	74,878,089.51	7,020,718.12	509,878.20	82,408,685.83	(5,933,118.08)	76,475,567.75	77,016,190.51	93.46%
Northampton...	1,997,380.27	(98,055.25)	1,593,614.65	(93,267.81)	1,500,346.84	389,258.48	9,719.70	1,899,325.02	738,678.98	2,638,004.00	2,628,247.52	138.38%
Onslow***	47,959,452.89	(2,062,456.85)	42,852,755.37	(1,951,940.61)	40,900,814.76	4,713,539.31	282,641.97	45,896,996.04	618,561.15	46,515,557.19	46,780,641.88	101.93%
Orange***	41,263,927.83	(4,624,662.11)	36,726,958.57	(4,560,090.13)	32,166,868.44	4,276,514.28	195,883.00	36,639,265.72	1,410,708.50	38,049,974.22	39,249,611.21	107.12%
Pamlico	1,956,653.96	(136,843.15)	1,551,564.15	(132,468.03)	1,419,096.12	391,489.55	9,225.14	1,819,810.81	326,100.68	2,145,911.49	2,127,834.90	116.93%
Pasquotank	9,885,963.43	(600,387.23)	8,456,815.04	(576,365.11)	7,880,449.93	1,352,458.03	52,668.24	9,285,576.20	96,641.35	9,382,217.55	9,332,608.62	100.51%
Pender	8,467,036.42	(386,347.90)	7,042,087.94	(366,004.16)	6,676,083.78	1,360,085.66	44,519.08	8,080,688.52	1,118,169.42	9,198,857.94	9,120,853.67	112.87%
Perquimans	1,460,191.54	(73,097.74)	1,110,189.75	(69,975.08)	1,040,214.67	339,932.87	6,946.26	1,387,093.80	444,933.37	1,832,027.17	1,879,746.39	135.52%
Person	7,327,980.52	(189,204.94)	6,081,437.66	(171,161.87)	5,910,275.79	1,190,004.63	38,495.16	7,138,775.58	552,354.20	7,691,129.78	7,653,334.61	107.21%
Pitt***	48,256,982.02	(7,265,182.23)	42,907,101.67	(7,171,458.55)	35,735,643.12	5,006,312.90	249,843.77	40,991,799.79	880,497.44	41,872,297.23	42,462,858.52	103.59%
Polk	2,703,411.75	(225,325.04)	2,124,731.16	(219,396.48)	1,905,334.68	560,279.79	12,472.24	2,478,086.71	577,903.76	3,055,990.47	3,043,370.09	122.81%
Randolph***	24,860,369.42	(1,193,673.69)	20,557,190.97	(1,141,926.75)	19,415,264.22	4,118,396.14	133,035.37	23,666,695.73	3,027,158.24	26,693,853.97	26,479,747.72	111.89%
Richmond	7,979,448.35	(332,838.06)	6,490,740.51	(314,260.23)	6,176,480.28	1,432,563.04	37,566.97	7,646,610.29	845,569.51	8,492,179.80	8,730,588.71	114.18%
Robeson***	24,353,365.94	(2,443,830.84)	20,414,311.23	(2,395,252.48)	18,019,058.75	3,768,782.76	121,693.59	21,909,535.10	2,939,698.59	24,849,233.69	25,097,518.25	114.55%
Rockingham	15,921,203.07	(803,009.21)	12,754,712.78	(766,791.84)	11,987,920.94	3,050,839.22	79,433.70	15,118,193.86	1,796,639.77	16,914,833.63	16,898,532.57	111.78%
Rowan**	27,566,030.82	(1,886,714.53)	23,299,164.04	(1,830,322.67)	21,468,841.37	4,073,313.18	137,161.74	25,679,316.29	2,350,048.15	28,029,364.44	27,162,528.74	105.78%
Rutherford	12,346,877.43	(536,949.46)	10,172,793.12	(507,632.39)	9,665,160.73	277,892.46	1,866,874.78	11,809,927.97	1,089,290.35	12,899,218.32	12,746,593.60	107.93%
Sampson***	10,843,583.77	(707,408.79)	8,964,348.08	(684,633.48)	8,279,714.60	1,799,245.32	57,215.06	10,136,174.98	1,454,741.39	11,590,916.37	11,368,876.54	112.16%
Scotland	6,670,380.58	(537,295.57)	5,414,608.28	(522,477.23)	4,892,131.05	1,207,578.54	33,375.42	6,133,085.01	646,736.58	6,779,821.59	6,699,469.39	109.23%
Stanly	12,238,388.44	(1,046,771.02)	10,128,707.77	(1,019,479.98)	9,109,227.79	2,023,143.37	59,246.26	11,191,617.42	846,587.28	12,038,204.70	11,939,152.89	106.68%
Stokes	4,944,430.79	(258,324.09)	3,751,458.90	(247,559.32)	3,503,899.58	1,158,856.98	23,350.14	4,686,106.70	1,555,313.08	6,241,419.78	6,249,253.77	133.36%
Surry***	20,407,486.49	(1,241,084.00)	17,515,093.34	(1,196,740.51)	16,318,352.83	2,739,166.59	108,883.07	19,166,402.49	161,674.04	19,328,076.53	19,474,586.65	101.61%
Swain	2,511,142.73	(76,036.75)	2,058,907.45	(69,840.66)	1,989,066.79	432,930.14	13,109.05	2,435,105.98	242,624.40	2,677,730.38	2,684,305.13	110.23%
Transylvania	6,880,171.67	(354,993.39)	5,753,770.02	(338,168.19)	5,415,601.83	1,072,327.84	37,248.61	6,525,178.28	354,704.71	6,879,882.99	7,066,917.47	108.30%
Tyrrell	554,101.42	(38,899.75)	445,670.35	(37,623.14)	408,047.21	104,420.52	2,733.94	515,201.67	115,449.31	630,650.98	625,210.52	121.35%
Union	38,630,955.69	(1,322,753.68)	33,411,437.93	(1,224,657.81)	32,186,780.12	4,905,591.24	215,830.65	37,308,202.01	2,630,070.13	39,938,272.14	39,876,413.90	106.88%

TABLE 56. - Continued

County	Gross collections [includes non-county attributable allocations] [\$]	Refunds [includes non-county attributable allocations] [\$]	Gross collections [county attributable] [excludes food] [\$]	Refunds [county attributable] [excludes food] [\$]	Net collections [county attributable] [excludes food] [\$]	Allocated net collections [non-county attributable]*		Total net collections** [Σ:col 1-2 or Σ:col 5-7] [\$]	§ 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [\$]	Tax allocation before adjustments [\$]	Total net distributable proceeds** [\$]	Total net distributable proceeds as a % of net collections [%]
						Local food tax 2% rate [\$]	Other [\$]					
Vance.....	9,724,946.94	(219,462.94)	8,093,962.91	(195,151.67)	7,898,811.24	1,553,901.80	52,770.96	9,505,484.00	367,415.24	9,872,899.24	9,943,755.99	104.61%
Wake.....	302,230,584.24	(16,550,603.36)	272,288,426.62	(15,766,018.85)	256,522,407.77	27,466,983.24	1,690,589.87	285,679,980.88	(15,875,217.84)	269,804,763.04	265,722,831.29	93.01%
Warren.....	2,030,507.89	(93,765.12)	1,505,265.46	(89,431.20)	1,415,834.26	511,133.98	9,774.53	1,936,742.77	717,883.67	2,654,626.44	2,603,593.87	134.43%
Washington.....	1,994,884.47	(82,640.93)	1,554,642.03	(78,104.83)	1,476,537.20	426,269.96	9,436.38	1,912,243.54	298,053.34	2,210,296.88	2,235,001.25	116.88%
Watauga.....	16,898,885.54	(1,204,321.29)	15,105,208.49	(1,161,652.11)	13,943,556.38	1,657,974.07	93,033.80	15,694,564.25	(799,633.74)	14,894,930.51	15,019,187.51	95.70%
Wayne.....	26,002,045.68	(1,638,281.81)	22,061,388.59	(1,575,744.59)	20,485,644.00	3,741,787.13	136,332.74	24,363,763.87	1,268,769.35	25,632,533.22	25,170,876.21	103.31%
Wilkes***.....	14,184,297.76	(901,135.07)	11,952,460.82	(871,178.23)	11,081,282.59	2,123,617.09	78,263.01	13,283,162.69	1,120,895.52	14,404,058.21	14,429,373.43	108.63%
Wilson.....	20,480,381.29	(1,693,679.87)	17,638,305.68	(1,645,577.89)	15,992,727.79	2,690,611.95	103,361.68	18,786,701.42	211,881.60	18,998,583.02	18,788,388.02	100.01%
Yadkin.....	4,869,703.05	(241,422.89)	3,778,518.05	(230,666.43)	3,547,851.62	1,056,953.79	23,474.75	4,628,280.16	1,085,129.16	5,713,409.32	5,689,947.64	122.94%
Yancey.....	2,724,507.13	(121,807.01)	2,157,057.11	(115,603.42)	2,041,453.69	548,053.51	13,192.92	2,602,700.12	412,041.92	3,014,742.04	3,013,249.56	115.77%
Totals.....	2,700,348,719.09	(215,219,162.08)	2,385,782,104.01	(209,176,070.48)	2,176,606,033.53	292,470,012.88	16,053,510.60	2,485,129,557.01	-	2,485,129,557.01	2,470,098,459.84	99.40%
Less administrative costs:												
pursuant to § 105-472.....								(8,091,386.34)				
pursuant to § 105-501.....								(6,548,048.96)				
pursuant to § 105-507.3.....								(391,661.87)				
Distributable to units.....								2,470,098,459.84				

*Allocated net collections consist of tax collections generated from the local food tax (2% rate) as well as local sales or use taxes that cannot be identified as being attributable to a particular taxing county. Local food tax collections are allocated to counties according to statutory guidelines specified in § 105-469. County allocation of local sales or use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.

**Total net collections amounts are prior to § 105-486(a), (b) requirements and prior to cost of collection reduction adjustments under § 105-472, § 105-501, and § 105-507.3. Total net distributable proceeds reflect § 105-486(a), (b) requirements and reduction of administrative costs.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2013-14 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes related to Articles 39, 40, 42, 43, 44, 45, and 46 collected by the Department of Revenue during the period July 1, 2013 through June 30, 2014 was \$15,031,097.17.

Article 39 proceeds are allocated to counties on a point-of-sale basis. § 105-469 requires that one-half (1/2) of net proceeds generated from the 2% local food tax be included in the distribution under Article 39. Refer to *Table 57* for distribution details of Article 39 proceeds.

Article 40 proceeds are allocated to counties based on a county's share of state population. County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in § 105-486(b). § 105-469 requires that one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 40.

§ 105-164.44G requires twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486; the distributable portion of these proceeds is included in the distribution under Article 40. SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after January 1, 2014; as a result, local governments will no longer receive a share of State sales and use taxes generated from the sale of modular homes.

Refer to *Table 58A* for distribution details of Article 40 proceeds.

The table above reports Article 40 collections according to the county in which the taxes were collected. Column *§ 105-486(a) per capita adjustment* provides each county's overage or underage adjustment as result of converting Article 40 net proceeds from point-of-sale to per capita basis for statutory distribution purposes.

Article 42 proceeds are allocated to counties on a point-of-sale basis. County allocated amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. pursuant to § 105-501 as well as for administrative cost expenses retained by the State. § 105-469 requires one-fourth (1/4) of net proceeds generated from the 2% local food tax be included in the distribution under Article 42.

Refer to *Table 58B* for distribution details of Article 42 proceeds.

Article 43 proceeds are allocated to Durham, Orange, and Mecklenburg Counties. Refer to *Table 60A* for distribution details of Article 43 proceeds.

Article 44 proceeds are allocated to counties on a point-of-sale basis. Refer to *Table 59* for distribution details of Article 44 proceeds.

Article 45 proceeds are allocated to Dare County. Refer to *Table 60B* for distribution details of Article 45 proceeds.

***Article 46 proceeds are allocated to the twenty-six (26) levying counties on a point-of-sale basis. Refer to *Table 60C* for distribution details of Article 46 proceeds.

**TABLE 57. ARTICLE 39. FIRST ONE-CENT (1¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY
FOR FISCAL YEAR 2013-2014**

County	Tax Allocation					
	Point -of -sale * [excludes food] [\$]	Food		Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Alamance.....	18,533,958.67	2,585,485.44	1.75722%	21,119,444.11	(71,817.87)	21,047,626.24
Alexander.....	1,517,066.45	456,706.90	0.31040%	1,973,773.35	(6,720.46)	1,967,052.89
Alleghany.....	626,860.84	187,538.14	0.12746%	814,398.98	(2,768.10)	811,630.88
Anson.....	1,306,257.52	300,949.81	0.20454%	1,607,207.33	(5,466.24)	1,601,741.09
Ashe.....	1,995,868.07	410,786.07	0.27919%	2,406,654.14	(8,172.25)	2,398,481.89
Avery.....	1,945,445.19	425,852.71	0.28943%	2,371,297.90	(8,042.27)	2,363,255.63
Beaufort.....	4,010,514.16	935,292.91	0.63567%	4,945,807.07	(16,811.56)	4,928,995.51
Bertie.....	697,775.57	126,977.41	0.08630%	824,752.98	(2,802.54)	821,950.44
Bladen.....	1,967,277.72	463,945.91	0.31532%	2,431,223.63	(8,253.46)	2,422,970.17
Brunswick.....	13,002,224.07	1,460,594.25	0.99269%	14,462,818.32	(48,962.16)	14,413,856.16
Buncombe.....	36,294,836.53	4,924,828.87	3.34715%	41,219,665.40	(140,038.01)	41,079,627.39
Burke.....	5,386,691.89	1,655,092.02	1.12488%	7,041,783.91	(23,871.51)	7,017,912.40
Cabarrus.....	23,228,639.48	2,244,073.40	1.52518%	25,472,712.88	(86,890.04)	25,385,822.84
Caldwell.....	5,385,097.32	1,361,910.83	0.92562%	6,747,008.15	(22,958.65)	6,724,049.50
Camden.....	490,484.39	44,920.21	0.03053%	535,404.60	(1,821.21)	533,583.39
Carteret.....	9,289,078.94	1,578,581.82	1.07288%	10,867,660.76	(36,791.97)	10,830,868.79
Caswell.....	584,360.25	162,348.64	0.11034%	746,708.89	(2,543.26)	744,165.63
Catawba.....	17,812,103.32	2,768,653.81	1.88171%	20,580,757.13	(69,989.64)	20,510,767.49
Chatham.....	4,531,187.04	559,259.99	0.38010%	5,090,447.03	(17,294.51)	5,073,152.52
Cherokee.....	2,368,752.93	510,837.86	0.34719%	2,879,590.79	(9,785.31)	2,869,805.48
Chowan.....	998,366.52	251,747.86	0.17110%	1,250,114.38	(4,246.97)	1,245,867.41
Clay.....	644,325.07	122,445.62	0.08322%	766,770.69	(2,600.04)	764,170.65
Cleveland.....	7,214,671.91	1,666,288.99	1.13249%	8,880,960.90	(30,199.76)	8,850,761.14
Columbus.....	3,672,943.47	783,891.01	0.53277%	4,456,834.48	(15,155.48)	4,441,679.00
Craven.....	8,853,953.42	1,387,541.73	0.94304%	10,241,495.15	(34,825.22)	10,206,669.93
Cumberland.....	34,471,494.99	4,719,972.83	3.20792%	39,191,467.82	(133,243.49)	39,058,224.33
Currituck.....	4,160,755.11	324,358.99	0.22045%	4,485,114.10	(14,989.70)	4,470,124.40
Dare.....	12,750,918.75	1,310,148.72	0.89044%	14,061,067.47	(47,179.00)	14,013,888.47
Davidson.....	9,610,165.31	2,325,924.60	1.58081%	11,936,089.91	(40,620.47)	11,895,469.44
Davie.....	3,019,744.01	438,859.45	0.29827%	3,458,603.46	(11,747.03)	3,446,856.43
Duplin.....	3,264,795.86	724,360.17	0.49231%	3,989,156.03	(13,543.74)	3,975,612.29
Durham.....	41,302,449.68	4,378,031.10	2.97552%	45,680,480.78	(155,618.08)	45,524,862.70
Edgecombe.....	2,975,326.79	935,749.03	0.63598%	3,911,075.82	(13,282.01)	3,897,793.81
Forsyth.....	39,472,015.52	6,490,801.33	4.41146%	45,962,816.85	(156,630.02)	45,806,186.83
Franklin.....	3,189,913.23	475,863.89	0.32342%	3,665,777.12	(12,479.87)	3,653,297.25
Gaston.....	17,526,078.90	3,691,749.33	2.50909%	21,217,828.23	(72,158.33)	21,145,669.90
Gates.....	295,990.47	155,889.41	0.10595%	451,879.88	(1,539.39)	450,340.49
Graham.....	518,439.80	138,041.93	0.09382%	656,481.73	(2,226.78)	654,254.95
Granville.....	2,950,259.96	672,406.81	0.45700%	3,622,666.77	(12,330.94)	3,610,335.83
Greene.....	522,294.98	150,636.69	0.10238%	672,931.67	(2,291.41)	670,640.26
Guilford.....	59,435,698.16	8,522,559.06	5.79234%	67,958,257.22	(230,760.32)	67,727,496.90
Halifax.....	3,922,128.26	869,346.99	0.59085%	4,791,475.25	(16,318.84)	4,775,156.41
Harnett.....	5,825,821.70	1,085,709.01	0.73790%	6,911,530.71	(23,538.90)	6,887,991.81
Haywood.....	5,628,326.74	1,144,621.86	0.77794%	6,772,948.60	(22,976.82)	6,749,971.78
Henderson.....	9,646,819.16	1,587,483.47	1.07893%	11,234,302.63	(38,154.34)	11,196,148.29

TABLE 57. - Continued

County	Tax Allocation					Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food		Total tax allocation [\$]	Cost of collection [\$]	
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Hertford.....	1,916,433.95	498,816.95	0.33902%	2,415,250.90	(8,211.49)	2,407,039.41
Hoke.....	1,668,714.27	219,363.46	0.14909%	1,888,077.73	(6,405.55)	1,881,672.18
Hyde.....	560,735.42	71,536.91	0.04862%	632,272.33	(2,120.25)	630,152.08
Iredell.....	19,382,082.46	2,295,438.24	1.56009%	21,677,520.70	(73,711.44)	21,603,809.26
Jackson.....	3,895,387.84	622,263.21	0.42292%	4,517,651.05	(15,322.82)	4,502,328.23
Johnston.....	14,092,365.16	1,842,130.03	1.25200%	15,934,495.19	(54,228.54)	15,880,266.65
Jones.....	310,151.55	39,770.48	0.02703%	349,922.03	(1,187.36)	348,734.67
Lee.....	5,782,381.83	1,110,515.97	0.75476%	6,892,897.80	(23,442.23)	6,869,455.57
Lenoir.....	4,905,062.97	1,082,442.62	0.73568%	5,987,505.59	(20,350.22)	5,967,155.37
Lincoln.....	5,824,999.58	1,071,083.80	0.72796%	6,896,083.38	(23,462.51)	6,872,620.87
Macon.....	4,055,485.11	650,586.67	0.44217%	4,706,071.78	(15,946.97)	4,690,124.81
Madison.....	833,646.18	215,846.93	0.14670%	1,049,493.11	(3,558.53)	1,045,934.58
Martin.....	1,867,970.26	353,182.72	0.24004%	2,221,152.98	(7,546.82)	2,213,606.16
McDowell.....	3,188,002.69	693,064.57	0.47104%	3,881,067.26	(13,180.89)	3,867,886.37
Mecklenburg.....	144,633,391.18	14,771,747.33	10.03961%	159,405,138.51	(542,543.00)	158,862,595.51
Mitchell.....	1,351,206.69	293,769.62	0.19966%	1,644,976.31	(5,580.89)	1,639,395.42
Montgomery.....	1,375,985.02	443,376.47	0.30134%	1,819,361.49	(6,184.51)	1,813,176.98
Moore.....	9,990,513.59	1,598,548.04	1.08645%	11,589,061.63	(39,398.30)	11,549,663.33
Nash.....	8,842,331.19	1,937,635.36	1.31691%	10,779,966.55	(36,637.15)	10,743,329.40
New Hanover....	33,497,856.63	3,861,498.98	2.62446%	37,359,355.61	(126,922.65)	37,232,432.96
Northampton.....	754,431.29	63,635.76	0.04325%	818,067.05	(2,780.41)	815,286.64
Onslow.....	18,316,133.63	1,858,403.15	1.26306%	20,174,536.78	(68,562.55)	20,105,974.23
Orange.....	11,435,527.03	2,195,312.86	1.49204%	13,630,839.89	(46,477.91)	13,584,361.98
Pamlico.....	713,834.94	192,128.75	0.13058%	905,963.69	(3,081.25)	902,882.44
Pasquotank.....	3,965,501.42	745,400.47	0.50661%	4,710,901.89	(15,992.86)	4,694,909.03
Pender.....	3,358,475.33	543,295.84	0.36925%	3,901,771.17	(13,241.29)	3,888,529.88
Perquimans.....	523,308.38	133,686.75	0.09086%	656,995.13	(2,234.37)	654,760.76
Person.....	2,974,374.23	594,675.41	0.40417%	3,569,049.64	(12,141.28)	3,556,908.36
Pitt.....	16,038,607.25	2,407,731.66	1.63641%	18,446,338.91	(62,719.30)	18,383,619.61
Polk.....	956,763.59	251,983.25	0.17126%	1,208,746.84	(4,104.40)	1,204,642.44
Randolph.....	8,687,189.86	1,967,077.06	1.33692%	10,654,266.92	(36,262.12)	10,618,004.80
Richmond.....	3,107,714.36	732,158.32	0.49761%	3,839,872.68	(13,038.77)	3,826,833.91
Robeson.....	8,059,954.62	1,734,441.92	1.17881%	9,794,396.54	(33,349.01)	9,761,047.53
Rockingham.....	6,032,136.34	1,646,116.78	1.11878%	7,678,253.12	(26,109.42)	7,652,143.70
Rowan.....	9,597,539.25	1,986,616.58	1.35020%	11,584,155.83	(39,414.08)	11,544,741.75
Rutherford.....	4,862,872.26	1,050,205.34	0.71377%	5,913,077.60	(20,078.88)	5,892,998.72
Sampson.....	3,714,733.00	832,460.26	0.56578%	4,547,193.26	(15,459.83)	4,531,733.43
Scotland.....	2,462,547.70	659,326.50	0.44811%	3,121,874.20	(10,608.37)	3,111,265.83
Stanly.....	4,582,173.12	1,107,234.85	0.75253%	5,689,407.97	(19,337.15)	5,670,070.82
Stokes.....	1,762,880.04	447,775.80	0.30433%	2,210,655.84	(7,524.75)	2,203,131.09
Surry.....	7,298,833.33	1,626,503.67	1.10545%	8,925,337.00	(30,362.86)	8,894,974.14
Swain.....	1,000,559.70	216,038.20	0.14683%	1,216,597.90	(4,115.81)	1,212,482.09
Transylvania.....	2,723,704.78	571,207.34	0.38822%	3,294,912.12	(11,166.54)	3,283,745.58
Tyrrell.....	205,080.96	40,815.12	0.02774%	245,896.08	(834.89)	245,061.19
Union.....	16,196,277.86	1,773,520.98	1.20537%	17,969,798.84	(61,080.84)	17,908,718.00

TABLE 57. - Continued

County	Tax Allocation			Total tax allocation [\$]	Cost of collection [\$]	Distributable proceeds [\$]
	Point -of -sale * [excludes food] [\$]	Food				
		Point-of-sale based on 1997-98 collections [1997-98 percentage shares]				
		[\$]	% share			
Vance.....	3,974,240.80	866,536.74	0.58894%	4,840,777.54	(16,465.43)	4,824,312.11
Wake.....	129,088,933.85	13,251,624.94	9.00644%	142,340,558.79	(483,818.19)	141,856,740.60
Warren.....	712,472.38	197,675.76	0.13435%	910,148.14	(3,088.20)	907,059.94
Washington.....	742,597.19	230,913.54	0.15694%	973,510.73	(3,310.01)	970,200.72
Watauga.....	7,016,091.25	866,963.41	0.58923%	7,883,054.66	(26,725.38)	7,856,329.28
Wayne.....	10,307,555.18	1,866,804.57	1.26877%	12,174,359.75	(41,418.68)	12,132,941.07
Wilkes.....	4,957,251.22	1,072,893.55	0.72919%	6,030,144.77	(20,489.22)	6,009,655.55
Wilson.....	8,044,369.83	1,454,370.47	0.98846%	9,498,740.30	(32,313.05)	9,466,427.25
Yadkin.....	1,785,150.72	479,762.95	0.32607%	2,264,913.67	(7,703.29)	2,257,210.38
Yancey	1,026,438.58	278,011.45	0.18895%	1,304,450.03	(4,434.56)	1,300,015.47
Totals.....	1,007,809,136.96	147,134,995.24	100.00000%	1,154,944,132.20	(3,926,245.04)	1,151,017,887.16

*Tax allocations (excluding food) are determined by the point-of-sale (origin) basis.

Article 39 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-half (1/2) of net tax proceeds generated from the 2% local food tax rate be allocated proportionately to each taxing county based upon the county's proportionate share of total sales tax on food collected in all taxing counties in the 1997-98 fiscal year and that the allocated amounts be included in the distribution under Article 39.

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2013-14 due to the lag in the collection/distribution cycle.

TABLE 58A. ARTICLE 40. FIRST ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2013-2014

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)]	Distributable proceeds [\$]
		[Non-food] [\$]	[Food] [\$]	Total tax allocation [\$]			
Alamance.....	1.02	7,910,931.38	1,154,172.44	9,065,103.82	(30,815.27)	207,494.42	9,241,782.97
Alexander.....	1.00	1,934,026.57	282,145.18	2,216,171.75	(7,533.11)	6,534.73	2,215,173.37
Alleghany.....	1.04	570,797.48	83,271.29	654,068.77	(2,223.33)	28,013.71	679,859.15
Anson.....	1.00	1,371,051.42	200,085.75	1,571,137.17	(5,341.83)	4,633.06	1,570,428.40
Ashe.....	0.97	1,414,328.52	206,331.03	1,620,659.55	(5,508.92)	(43,696.83)	1,571,453.80
Avery.....	1.12	920,809.16	134,335.12	1,055,144.28	(3,586.66)	129,352.92	1,180,910.54
Beaufort.....	1.06	2,481,765.14	362,079.12	2,843,844.26	(9,667.14)	178,510.06	3,012,687.18
Bertie.....	0.97	1,075,298.49	156,867.54	1,232,166.03	(4,188.28)	(33,222.15)	1,194,755.60
Bladen.....	1.04	1,817,933.18	265,220.41	2,083,153.59	(7,081.17)	89,221.44	2,165,293.86
Brunswick.....	1.17	5,805,725.93	847,192.87	6,652,918.80	(22,618.45)	1,147,258.83	7,777,559.18
Buncombe.....	1.06	12,671,642.07	1,848,782.50	14,520,424.57	(49,360.54)	911,457.48	15,382,521.51
Burke.....	1.02	4,664,074.02	680,398.22	5,344,472.24	(18,166.33)	122,331.29	5,448,637.20
Cabarrus.....	1.05	9,483,659.37	1,383,770.55	10,867,429.92	(36,944.65)	573,804.86	11,404,290.13
Caldwell.....	1.02	4,276,839.06	623,914.63	4,900,753.69	(16,658.20)	112,174.87	4,996,270.36
Camden.....	0.92	519,728.85	75,835.28	595,564.13	(2,024.71)	(45,747.61)	547,791.81
Carteret.....	1.14	3,520,858.61	513,695.83	4,034,554.44	(13,715.12)	575,058.70	4,595,898.02
Caswell.....	0.95	1,219,361.45	177,887.01	1,397,248.46	(4,749.47)	(65,535.21)	1,326,963.78
Catawba.....	0.99	8,032,246.45	1,171,860.92	9,204,107.37	(31,287.63)	(64,627.94)	9,108,191.80
Chatham.....	1.02	3,426,682.23	500,074.80	3,926,757.03	(13,350.88)	89,881.52	4,003,287.67
Cherokee.....	0.98	1,421,069.34	207,337.12	1,628,406.46	(5,535.68)	(27,669.82)	1,595,200.96
Chowan.....	1.09	767,029.09	111,905.82	878,934.91	(2,987.77)	81,461.15	957,408.29
Clay.....	0.96	552,466.59	80,619.81	633,086.40	(2,152.39)	(23,381.52)	607,552.49
Cleveland.....	1.01	5,062,448.42	738,536.81	5,800,985.23	(19,718.47)	74,942.87	5,856,209.63
Columbus.....	0.81	3,001,396.44	437,910.53	3,439,306.97	(11,691.71)	(641,388.22)	2,786,227.04
Craven.....	1.04	5,434,157.41	792,804.35	6,226,961.76	(21,167.21)	266,700.90	6,472,495.45
Cumberland..	0.98	17,101,606.62	2,495,241.87	19,596,848.49	(66,619.65)	(332,988.17)	19,197,240.67
Currituck.....	0.94	1,245,095.48	181,686.89	1,426,782.37	(4,850.71)	(81,145.69)	1,340,785.97
Dare.....	1.49	1,795,283.86	261,960.34	2,057,244.20	(6,993.91)	1,011,125.28	3,061,375.57
Davidson.....	0.98	8,463,487.71	1,234,772.16	9,698,259.87	(32,967.29)	(164,792.62)	9,500,499.96
Davie.....	0.93	2,147,020.65	313,226.87	2,460,247.52	(8,362.94)	(164,452.04)	2,287,432.54
Duplin.....	1.02	3,102,873.51	452,727.98	3,555,601.49	(12,087.25)	81,385.54	3,624,899.78
Durham.....	1.14	14,450,833.14	2,108,882.83	16,559,715.97	(56,302.44)	2,360,313.76	18,863,727.29
Edgecombe....	1.02	2,899,055.32	422,943.06	3,321,998.38	(11,292.26)	76,038.37	3,386,744.49
Forsyth.....	0.96	18,466,545.64	2,694,298.75	21,160,844.39	(71,934.66)	(781,525.30)	20,307,384.43
Franklin.....	0.97	3,188,125.68	465,118.30	3,653,243.98	(12,418.28)	(98,499.96)	3,542,325.74
Gaston.....	1.03	10,784,068.94	1,573,389.32	12,357,458.26	(42,007.79)	406,062.55	12,721,513.02
Gates.....	0.95	618,336.29	90,210.75	708,547.04	(2,408.54)	(33,233.06)	672,905.44
Graham.....	0.98	456,428.80	66,578.40	523,007.20	(1,777.64)	(8,887.07)	512,342.49
Granville.....	1.03	3,028,069.88	441,560.97	3,469,630.85	(11,790.35)	114,010.09	3,571,850.59
Greene.....	0.95	1,109,204.55	161,819.23	1,271,023.78	(4,320.45)	(59,614.94)	1,207,088.39
Guilford.....	0.94	25,863,081.53	3,773,625.50	29,636,707.03	(100,750.68)	(1,685,535.90)	27,850,420.45
Halifax.....	1.01	2,809,905.59	409,934.09	3,219,839.68	(10,944.95)	41,597.10	3,250,491.83
Harnett.....	0.99	6,232,360.32	909,414.84	7,141,775.16	(24,279.82)	(50,146.36)	7,067,348.98
Haywood.....	1.02	3,069,811.91	447,828.63	3,517,640.54	(11,956.81)	80,516.36	3,586,200.09
Henderson.....	1.04	5,604,870.16	817,693.51	6,422,563.67	(21,831.78)	275,078.46	6,675,810.35

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection	Per capita adjustment	Distributable proceeds
		[Excludes food]	[Food]	Total tax allocation			
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Hertford.....	1.01	1,272,496.30	185,658.18	1,458,154.48	(4,956.86)	18,837.92	1,472,035.54
Hoke.....	0.97	2,574,498.63	375,660.25	2,950,158.88	(10,029.51)	(79,542.91)	2,860,586.46
Hyde.....	0.98	296,641.58	43,270.23	339,911.81	(1,155.29)	(5,775.92)	332,980.60
Iredell.....	0.99	8,425,444.05	1,229,321.03	9,654,765.08	(32,821.27)	(67,791.90)	9,554,151.91
Jackson.....	1.05	2,113,840.57	308,414.21	2,422,254.78	(8,234.31)	127,895.99	2,541,916.46
Johnston.....	1.00	9,026,479.63	1,317,058.09	10,343,537.72	(35,163.54)	30,500.58	10,338,874.76
Jones.....	0.90	546,379.19	79,733.12	626,112.31	(2,128.69)	(60,579.22)	563,404.40
Lee.....	0.96	3,048,397.10	444,790.98	3,493,188.08	(11,875.30)	(129,012.46)	3,352,300.32
Lenoir.....	0.88	3,077,867.24	449,050.92	3,526,918.16	(11,989.19)	(411,574.89)	3,103,354.08
Lincoln.....	0.97	4,108,246.44	599,392.95	4,707,639.39	(16,003.13)	(126,928.75)	4,564,707.51
Macon.....	0.98	1,760,305.61	256,774.92	2,017,080.53	(6,855.86)	(34,274.42)	1,975,950.25
Madison.....	0.96	1,091,909.68	159,292.60	1,251,202.28	(4,253.03)	(46,210.30)	1,200,738.95
Martin.....	1.03	1,248,051.23	182,083.82	1,430,135.05	(4,861.47)	46,993.71	1,472,267.29
McDowell.....	1.09	2,343,297.72	341,852.39	2,685,150.11	(9,127.25)	248,864.18	2,924,887.04
Mecklenburg..	0.89	49,587,037.21	7,235,924.51	56,822,961.72	(193,185.61)	(6,064,421.19)	50,565,354.92
Mitchell.....	0.95	797,359.28	116,320.09	913,679.37	(3,105.66)	(42,854.40)	867,719.31
Montgomery..	0.97	1,439,725.66	210,040.71	1,649,766.37	(5,607.92)	(44,481.60)	1,599,676.85
Moore.....	1.11	4,667,210.33	680,980.04	5,348,190.37	(18,181.23)	602,326.01	5,932,335.15
Nash.....	0.93	4,955,131.67	722,881.31	5,678,012.98	(19,300.48)	(379,539.42)	5,279,173.08
New Hanover..	1.07	10,825,761.05	1,579,609.57	12,405,370.62	(42,173.22)	902,380.17	13,265,577.57
Northampton.	1.00	1,116,140.54	162,811.36	1,278,951.90	(4,347.04)	3,771.10	1,278,375.96
Onslow.....	1.04	9,782,149.74	1,427,568.08	11,209,717.82	(38,112.82)	480,114.14	11,651,719.14
Orange.....	1.15	7,131,427.83	1,040,600.71	8,172,028.54	(27,782.32)	1,246,265.08	9,390,511.30
Pamlico.....	0.99	683,254.24	99,680.40	782,934.64	(2,661.40)	(5,497.55)	774,775.69
Pasquotank....	1.00	2,080,644.52	303,528.78	2,384,173.30	(8,104.08)	7,030.09	2,383,099.31
Pender.....	0.99	2,798,896.89	408,394.91	3,207,291.80	(10,903.52)	(22,520.26)	3,173,868.02
Perquimans...	1.06	706,770.80	103,123.06	809,893.86	(2,753.26)	50,837.59	857,978.19
Person.....	1.00	2,040,472.93	297,664.61	2,338,137.54	(7,947.51)	6,894.32	2,337,084.35
Pitt.....	1.07	8,904,722.85	1,299,290.62	10,204,013.47	(34,689.18)	742,250.95	10,911,575.24
Polk.....	1.00	1,056,613.00	154,148.27	1,210,761.27	(4,115.64)	3,570.14	1,210,215.77
Randolph.....	0.99	7,373,240.17	1,075,659.54	8,448,899.71	(28,719.37)	(59,325.41)	8,360,854.93
Richmond.....	1.09	2,400,465.28	350,202.36	2,750,667.64	(9,350.14)	254,936.47	2,996,253.97
Robeson.....	1.04	6,972,028.36	1,017,170.42	7,989,198.78	(27,157.56)	342,177.55	8,304,218.77
Rockingham..	1.01	4,814,572.37	702,361.22	5,516,933.59	(18,752.65)	71,273.07	5,569,454.01
Rowan.....	0.92	7,151,577.15	1,043,348.30	8,194,925.45	(27,856.59)	(629,485.02)	7,537,583.84
Rutherford.....	0.98	3,522,281.23	513,843.56	4,036,124.79	(13,719.33)	(68,581.99)	3,953,823.47
Sampson.....	0.96	3,313,187.01	483,392.53	3,796,579.54	(12,906.06)	(140,217.70)	3,643,455.78
Scotland.....	0.98	1,878,794.41	274,126.02	2,152,920.43	(7,318.83)	(36,582.33)	2,109,019.27
Stanly.....	0.99	3,139,162.26	457,954.26	3,597,116.52	(12,227.11)	(25,257.87)	3,559,631.54
Stokes.....	1.01	2,437,289.66	355,540.59	2,792,830.25	(9,492.84)	36,080.41	2,819,417.82
Surry.....	1.05	3,813,239.99	556,331.46	4,369,571.45	(14,853.52)	230,714.94	4,585,432.87
Swain.....	1.02	743,268.95	108,445.97	851,714.92	(2,895.38)	19,495.18	868,314.72
Transylvania..	1.10	1,717,488.72	250,560.25	1,968,048.97	(6,689.74)	202,024.16	2,163,383.39
Tyrrell.....	0.99	218,066.77	31,802.70	249,869.47	(849.17)	(1,754.64)	247,265.66
Union.....	1.01	10,733,166.29	1,566,035.13	12,299,201.42	(41,811.10)	158,894.24	12,416,284.56

TABLE 58A. - Continued

County	Per capita adjustment factor	Article 40					
		Tax allocation [per capita]			Cost of collection	Per capita adjustment	Distributable proceeds
		[Excludes food]	[Food]	Total tax allocation			
		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Vance.....	1.04	2,355,753.09	343,682.53	2,699,435.62	(9,176.04)	115,616.80	2,805,876.38
Wake.....	0.96	48,709,347.24	7,107,679.15	55,817,026.39	(189,762.51)	(2,061,464.12)	53,565,799.76
Warren.....	0.97	1,074,356.08	156,729.11	1,231,085.19	(4,184.60)	(33,193.02)	1,193,707.57
Washington....	1.04	669,598.01	97,678.21	767,276.22	(2,607.96)	32,862.34	797,530.60
Watauga.....	1.06	2,710,778.27	395,505.33	3,106,283.60	(10,559.53)	194,983.63	3,290,707.70
Wayne.....	0.96	6,425,642.36	937,491.28	7,363,133.64	(25,030.00)	(271,939.95)	7,066,163.69
Wilkes.....	1.02	3,601,034.44	525,361.77	4,126,396.21	(14,026.72)	94,450.47	4,206,819.96
Wilson.....	0.98	4,236,537.41	618,120.74	4,854,658.15	(16,503.11)	(82,490.12)	4,755,664.92
Yadkin.....	1.00	1,978,274.73	288,595.42	2,266,870.15	(7,705.36)	6,684.20	2,265,848.99
Yancey	1.01	925,597.92	135,021.03	1,060,618.95	(3,605.03)	13,702.02	1,070,715.94
Totals.....	-	504,214,313.93	73,567,508.82	577,781,822.75	(1,964,158.96)	-	575,817,663.79

Distributable proceeds of Article 40 taxes are allocated to counties based on a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.] County allocated amounts are also reduced by administrative costs retained by the State.

Article 40 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 40. Food tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.]

§ 105-164.44G requires that twenty percent (20%) of the taxes collected under § 105-164.4(a)(8) on modular homes be distributed to counties in accordance with the distribution formula in § 105-486. Modular home tax allocation amounts distributed in Article 40 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.] SL 2013-316, s. 3.1(b) repeals § 105-164.44G effective for transactions made on or after January 1, 2014; as a result, local governments will no longer receive a share of State sales and use taxes generated from the sale of modular homes.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2013-14 due to the lag in the collection/distribution cycle.

TABLE 58B. ARTICLE 42. SECOND ONE-HALF CENT (1/2e) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2013-2014

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [\$ 105-501] [\$]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)] [\$]	Distributable proceeds [\$]
		Point-of-sale Non-food [\$]	[Per capita] Food [\$]	Total tax allocation [\$]				
Alamance.....	1.02	9,267,147.68	1,154,172.44	10,421,320.12	(120,970.32)	(35,025.69)	26,497.24	10,291,821.35
Alexander.....	1.00	758,535.86	282,145.18	1,040,681.04	(10,075.94)	(3,508.59)	834.54	1,027,931.05
Alleghany.....	1.04	313,468.51	83,271.29	396,739.80	(4,081.93)	(1,334.57)	3,577.10	394,900.40
Anson.....	1.00	653,176.09	200,085.75	853,261.84	(8,534.52)	(2,872.92)	591.86	842,446.26
Ashe.....	0.97	997,991.67	206,331.03	1,204,322.70	(12,934.51)	(4,045.39)	(5,579.70)	1,181,763.10
Avery.....	1.12	972,777.98	134,335.12	1,107,113.10	(12,649.01)	(3,711.12)	16,517.51	1,107,270.48
Beaufort.....	1.06	2,005,336.18	362,079.12	2,367,415.30	(26,287.26)	(7,957.52)	22,795.67	2,355,966.19
Bertie.....	0.97	348,924.15	156,867.54	505,791.69	(4,622.43)	(1,703.02)	(4,242.08)	495,224.16
Bladen.....	1.04	983,693.36	265,220.41	1,248,913.77	(12,819.76)	(4,196.19)	11,393.22	1,243,291.04
Brunswick....	1.17	6,501,251.62	847,192.87	7,348,444.49	(82,973.44)	(24,597.33)	146,528.71	7,387,402.43
Buncombe....	1.06	18,147,437.26	1,848,782.50	19,996,219.76	(238,364.49)	(67,121.01)	116,395.40	19,807,129.66
Burke.....	1.02	2,693,451.40	680,398.22	3,373,849.62	(34,864.62)	(11,317.19)	15,620.42	3,343,288.23
Cabarrus.....	1.05	11,614,329.06	1,383,770.55	12,998,099.61	(148,450.67)	(43,826.17)	73,281.54	12,879,104.31
Caldwell.....	1.02	2,692,644.62	623,914.63	3,316,559.25	(35,359.76)	(11,164.82)	14,323.65	3,284,358.32
Camden.....	0.92	245,278.61	75,835.28	321,113.89	(3,197.21)	(1,081.29)	(5,842.53)	310,992.86
Carteret.....	1.14	4,644,657.35	513,695.83	5,158,353.18	(58,868.47)	(17,259.61)	73,436.82	5,155,661.92
Caswell.....	0.95	292,217.68	177,887.01	470,104.69	(3,807.12)	(1,587.42)	(8,368.25)	456,341.90
Catawba.....	0.99	8,906,062.36	1,171,860.92	10,077,923.28	(116,239.75)	(33,875.91)	(8,252.45)	9,919,555.17
Chatham.....	1.02	2,265,696.66	500,074.80	2,765,771.46	(29,351.15)	(9,297.23)	11,480.66	2,738,603.74
Cherokee.....	0.98	1,184,437.61	207,337.12	1,391,774.73	(15,398.60)	(4,676.93)	(3,533.51)	1,368,165.69
Chowan.....	1.09	499,226.43	111,905.82	611,132.25	(6,463.26)	(2,054.12)	10,402.48	613,017.35
Clay.....	0.96	322,197.03	80,619.81	402,816.84	(4,174.12)	(1,351.90)	(2,986.38)	394,304.44
Cleveland.....	1.01	3,607,454.18	738,536.81	4,345,990.99	(47,358.27)	(14,616.91)	9,569.81	4,293,585.62
Columbus.....	0.81	1,836,547.60	437,910.53	2,274,458.13	(24,088.58)	(7,652.05)	(81,907.77)	2,160,809.73
Craven.....	1.04	4,427,094.76	792,804.35	5,219,899.11	(57,587.11)	(17,552.98)	34,057.13	5,178,816.15
Cumberland..	0.98	17,235,761.75	2,495,241.87	19,731,003.62	(225,692.35)	(66,311.97)	(42,524.20)	19,396,475.10
Currituck....	0.94	2,080,432.93	181,686.89	2,262,119.82	(24,294.16)	(7,479.96)	(10,363.83)	2,219,981.87
Dare.....	1.49	6,375,565.28	261,960.34	6,637,525.62	(76,821.62)	(21,995.16)	129,135.35	6,667,844.19
Davidson.....	0.98	4,805,229.91	1,234,772.16	6,040,002.07	(63,029.98)	(20,339.38)	(21,043.19)	5,935,589.52
Davie.....	0.93	1,509,945.58	313,226.87	1,823,172.45	(19,780.11)	(6,125.15)	(20,999.47)	1,776,267.72
Duplin.....	1.02	1,632,402.18	452,727.98	2,085,130.16	(21,453.32)	(7,006.66)	10,393.62	2,067,063.80
Durham.....	1.14	20,651,240.27	2,108,882.83	22,760,123.10	(267,174.98)	(76,624.65)	301,481.64	22,717,805.11
Edgecombe... Forsyth.....	1.02	1,487,665.90	422,943.06	1,910,608.96	(19,228.31)	(6,422.68)	9,709.83	1,894,667.80
Franklin.....	0.96	19,736,284.23	2,694,298.75	22,430,582.98	(253,727.48)	(75,574.01)	(99,802.58)	22,001,478.91
Gaston.....	0.97	1,595,035.93	465,118.30	2,060,154.23	(21,045.28)	(6,940.51)	(12,577.85)	2,019,590.59
Gates.....	1.03	8,763,222.19	1,573,389.32	10,336,611.51	(113,121.20)	(34,767.21)	51,855.52	10,240,578.62
Graham.....	0.95	148,021.24	90,210.75	238,231.99	(1,945.33)	(804.80)	(4,243.77)	231,238.09
Granville.....	0.98	259,247.02	66,578.40	325,825.42	(3,381.43)	(1,093.64)	(1,134.73)	320,215.62
Greene.....	1.03	1,475,206.98	441,560.97	1,916,767.95	(19,259.55)	(6,457.55)	14,552.74	1,905,603.59
Guilford.....	0.95	261,147.75	161,819.23	422,966.98	(3,474.16)	(1,427.82)	(7,612.40)	410,452.60
Halifax.....	0.94	29,718,201.66	3,773,625.50	33,491,827.16	(385,891.24)	(112,409.50)	(215,255.51)	32,778,270.91
Harnett.....	1.01	1,961,066.98	409,934.09	2,371,001.07	(26,056.27)	(7,986.20)	5,311.82	2,342,270.42
Haywood.....	0.99	2,913,002.87	909,414.84	3,822,417.71	(38,238.99)	(12,885.25)	(6,404.22)	3,764,889.25
Henderson....	1.02	2,814,166.83	447,828.63	3,261,995.46	(36,527.19)	(10,940.87)	10,281.11	3,224,808.51
Henderson....	1.04	4,823,548.18	817,693.51	5,641,241.69	(63,061.16)	(18,944.05)	35,126.29	5,594,362.77

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [\$ 105-501]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)]	Distributable proceeds [\$]
		Point-of-sale Non-food [\$]	[Per capita] Food [\$]	Total tax allocation [\$]				
Hertford.....	1.01	958,218.88	185,658.18	1,143,877.06	(12,577.67)	(3,846.15)	2,405.69	1,129,858.93
Hoke.....	0.97	834,413.29	375,660.25	1,210,073.54	(10,964.02)	(4,069.85)	(10,158.70)	1,184,880.97
Hyde.....	0.98	280,391.31	43,270.23	323,661.54	(3,476.67)	(1,074.00)	(737.50)	318,373.37
Iredell.....	0.99	9,691,240.39	1,229,321.03	10,920,561.42	(126,812.69)	(36,701.30)	(8,657.07)	10,748,390.36
Jackson.....	1.05	1,947,771.22	308,414.21	2,256,185.43	(25,222.29)	(7,566.65)	16,332.94	2,239,729.43
Johnston.....	1.00	7,046,330.77	1,317,058.09	8,363,388.86	(92,237.92)	(28,146.10)	3,895.74	8,246,900.58
Jones.....	0.90	155,102.74	79,733.12	234,835.86	(2,032.21)	(790.32)	(7,737.52)	224,275.81
Lee.....	0.96	2,891,192.85	444,790.98	3,335,983.83	(37,783.01)	(11,216.75)	(16,476.02)	3,270,508.05
Lenoir.....	0.88	2,452,621.19	449,050.92	2,901,672.11	(31,944.69)	(9,753.12)	(52,557.94)	2,807,416.36
Lincoln.....	0.97	2,912,605.64	599,392.95	3,511,998.59	(37,893.52)	(11,819.24)	(16,208.90)	3,446,076.93
Macon.....	0.98	2,027,822.06	256,774.92	2,284,596.98	(26,077.12)	(7,652.10)	(4,376.07)	2,246,491.69
Madison.....	0.96	416,866.68	159,292.60	576,159.28	(5,403.06)	(1,935.62)	(5,900.60)	562,920.00
Martin.....	1.03	933,984.45	182,083.82	1,116,068.27	(12,217.52)	(3,750.38)	6,001.01	1,106,101.38
McDowell.....	1.09	1,594,071.37	341,852.39	1,935,923.76	(21,040.04)	(6,503.05)	31,777.80	1,940,158.47
Mecklenburg	0.89	72,317,269.98	7,235,924.51	79,553,194.49	(939,826.32)	(267,555.97)	(774,548.09)	77,571,264.11
Mitchell.....	0.95	675,648.73	116,320.09	791,968.82	(8,757.47)	(2,656.87)	(5,472.02)	775,082.46
Montgomery.	0.97	687,992.27	210,040.71	898,032.98	(9,077.97)	(3,021.64)	(5,680.01)	880,253.36
Moore.....	1.11	4,995,395.54	680,980.04	5,676,375.58	(65,895.86)	(19,072.89)	76,922.01	5,668,328.84
Nash.....	0.93	4,421,283.13	722,881.31	5,144,164.44	(57,452.49)	(17,286.87)	(48,463.61)	5,020,961.47
New Hanover	1.07	16,748,946.59	1,579,609.57	18,328,556.16	(217,907.89)	(61,525.32)	115,244.99	18,164,367.94
Northampton	1.00	377,250.62	162,811.36	540,061.98	(5,060.30)	(1,818.28)	481.54	533,664.94
Onslow.....	1.04	9,158,073.15	1,427,568.08	10,585,641.23	(118,657.55)	(35,571.52)	61,325.44	10,492,737.60
Orange.....	1.15	5,717,765.63	1,040,600.71	6,758,366.34	(72,562.80)	(22,796.52)	159,168.10	6,822,175.12
Pamlico.....	0.99	356,952.78	99,680.40	456,633.18	(4,595.74)	(1,537.31)	(702.02)	449,798.11
Pasquotank...	1.00	1,982,813.59	303,528.78	2,286,342.37	(25,763.38)	(7,673.72)	897.79	2,253,803.06
Pender.....	0.99	1,679,313.64	408,394.91	2,087,708.55	(21,443.30)	(7,012.74)	(2,876.02)	2,056,376.49
Perquimans..	1.06	261,685.88	103,123.06	364,808.94	(3,392.90)	(1,229.07)	6,492.37	366,679.34
Person.....	1.00	1,487,252.09	297,664.61	1,784,916.70	(19,478.78)	(6,005.38)	880.42	1,760,312.96
Pitt.....	1.07	8,019,313.63	1,299,290.62	9,318,604.25	(104,474.42)	(31,327.62)	94,793.47	9,277,595.68
Polk.....	1.00	478,432.85	154,148.27	632,581.12	(6,286.21)	(2,126.64)	455.95	624,624.22
Randolph.....	0.99	4,343,601.43	1,075,659.54	5,419,260.97	(56,581.47)	(18,250.63)	(7,575.03)	5,336,853.84
Richmond.....	1.09	1,553,929.11	350,202.36	1,904,131.47	(20,304.26)	(6,396.43)	32,554.00	1,909,984.78
Robeson.....	1.04	4,029,981.78	1,017,170.42	5,047,152.20	(53,205.06)	(17,002.27)	43,695.39	5,020,640.26
Rockingham.	1.01	3,016,173.89	702,361.22	3,718,535.11	(39,298.87)	(12,510.45)	9,100.96	3,675,826.75
Rowan.....	0.92	4,798,775.39	1,043,348.30	5,842,123.69	(61,839.94)	(19,665.73)	(80,381.84)	5,680,236.18
Rutherford...	0.98	2,431,530.41	513,843.56	2,945,373.97	(31,578.40)	(9,893.76)	(8,757.10)	2,895,144.71
Sampson.....	0.96	1,857,369.68	483,392.53	2,340,762.21	(24,591.85)	(7,874.36)	(17,905.95)	2,290,390.05
Scotland.....	0.98	1,231,335.41	274,126.02	1,505,461.43	(16,111.75)	(5,060.68)	(4,671.77)	1,479,617.23
Stanly.....	0.99	2,291,179.77	457,954.26	2,749,134.03	(29,754.00)	(9,242.09)	(3,225.06)	2,706,912.88
Stokes.....	1.01	881,500.63	355,540.59	1,237,041.22	(11,662.68)	(4,170.11)	4,606.95	1,225,815.38
Surry.....	1.05	3,649,418.91	556,331.46	4,205,750.37	(48,089.17)	(14,143.92)	29,462.06	4,172,979.34
Swain.....	1.02	500,320.48	108,445.97	608,766.45	(6,358.72)	(2,037.94)	2,489.62	602,859.41
Transylvania	1.10	1,361,925.82	250,560.25	1,612,486.07	(17,510.86)	(5,404.80)	25,797.06	1,615,367.47
Tyrrell.....	0.99	102,558.05	31,802.70	134,360.75	(1,324.27)	(451.68)	(224.05)	132,360.75
Union.....	1.01	8,098,315.23	1,566,035.13	9,664,350.36	(105,646.09)	(32,489.87)	20,292.47	9,546,506.87

TABLE 58B. - Continued

County	Per capita adjustment factor	Article 42						
		Tax allocation:			Cost allocation * [\$ 105-501]	Cost of collection [\$]	Per capita adjustment [\$ 105-486(b)]	Distributable proceeds [\$]
		Point-of-sale	[Per capita]	Total tax allocation				
		Non-food [\$]	Food [\$]	[\$]				
Vance.....	1.04	1,987,193.01	343,682.53	2,330,875.54	(26,036.61)	(7,839.52)	14,763.79	2,311,763.20
Wake.....	0.96	64,544,997.46	7,107,679.15	71,652,676.61	(842,940.36)	(240,677.11)	(263,283.04)	70,305,776.10
Warren.....	0.97	356,270.65	156,729.11	512,999.76	(4,601.77)	(1,725.29)	(4,238.36)	502,434.34
Washington..	1.04	371,332.67	97,678.21	469,010.88	(4,856.20)	(1,578.06)	4,195.96	466,772.58
Watauga.....	1.06	3,508,147.13	395,505.33	3,903,652.46	(45,255.24)	(13,080.07)	24,900.13	3,870,217.28
Wayne.....	0.96	5,153,904.81	937,491.28	6,091,396.09	(68,037.59)	(20,491.39)	(34,726.74)	5,968,140.37
Wilkes.....	1.02	2,478,630.80	525,361.77	3,003,992.57	(32,359.34)	(10,096.56)	12,061.11	2,973,597.78
Wilson.....	0.98	4,022,298.26	618,120.74	4,640,419.00	(52,731.65)	(15,606.21)	(10,534.13)	4,561,547.01
Yadkin.....	1.00	892,634.26	288,595.42	1,181,229.68	(11,611.75)	(3,977.71)	853.61	1,166,493.83
Yancey	1.01	513,258.88	135,021.03	648,279.91	(6,718.84)	(2,180.92)	1,749.53	641,129.68
Totals.....	-	503,912,038.23	73,567,508.82	577,479,547.05	(6,548,048.96)	(1,940,815.45)	-	568,990,682.64

Distributable proceeds of Article 42 taxes are attributable to the county in which the taxes were collected (point-of-sale basis).

Article 42 taxes do not apply to food transactions subject to the 2% local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the 2% local food tax rate be included in the distribution under Article 42. Food tax allocation amounts distributed in Article 42 are determined on the basis of a county's share of state population. County allocated amounts are then adjusted by an adjustment factor according to special provisions prescribed in § 105-486(b). Per capita adjustment amounts are developed using a combination of the per capita adjustment factors and a rounding process. [The adjustment factors are provided for reference.]

*Article 42 tax allocation amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal and assessment training program (School of Government at UNC-Chapel Hill), Local Government Commission, et al. (§ 105-501).

County allocated amounts are also reduced by administrative costs retained by the State.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2013-14 due to the lag in the collection/distribution cycle.

**TABLE 59. ARTICLE 44. THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY
FOR FISCAL YEAR 2013-2014**

County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alamance.....	3,655.33	(12.81)	3,642.52	Hertford.....	(6,091.61)	20.46	(6,071.15)	Vance.....	1,810.54	(6.24)	1,804.30
Alexander.....	758.70	(2.61)	756.09	Hoke.....	652.93	(2.25)	650.68	Wake.....	(5,498.75)	13.58	(5,485.17)
Alleghany.....	771.71	(2.63)	769.08	Hyde.....	810.51	(2.71)	807.80	Warren.....	393.35	(1.33)	392.02
Anson.....	532.30	(1.87)	530.43	Iredell.....	8,953.47	(30.42)	8,923.05	Washington....	499.05	(1.70)	497.35
Ashe.....	1,039.46	(3.53)	1,035.93	Jackson.....	3,005.52	(10.18)	2,995.34	Watauga.....	1,939.79	(6.54)	1,933.25
Avery.....	3,576.12	(12.34)	3,563.78	Johnston.....	13,534.88	(46.47)	13,488.41	Wayne.....	3,643.74	(12.66)	3,631.08
Beaufort.....	1,227.21	(4.15)	1,223.06	Jones.....	220.33	(0.76)	219.57	Wilkes.....	16,828.82	(55.58)	16,773.24
Bertie.....	208.49	(0.66)	207.83	Lee.....	3,522.97	(12.18)	3,510.79	Wilson.....	4,765.57	(16.73)	4,748.84
Bladen.....	453.48	(1.55)	451.93	Lenoir.....	7,079.03	(23.72)	7,055.31	Yadkin.....	395.82	(1.38)	394.44
Brunswick.....	7,392.17	(24.91)	7,367.26	Lincoln.....	3,570.73	(12.17)	3,558.56	Yancey.....	1,393.15	(4.68)	1,388.47
Buncombe.....	23,409.75	(78.48)	23,331.27	Macon.....	3,385.47	(11.51)	3,373.96	Totals.....	82,071.07	(300.65)	81,770.42
Burke.....	1,923.07	(6.31)	1,916.76	Madison.....	1,238.28	(4.10)	1,234.18	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.			
Cabarrus.....	13,417.05	(46.16)	13,370.89	Martin.....	504.08	(1.73)	502.35				
Caldwell.....	656.31	(2.16)	654.15	McDowell.....	1,162.80	(3.64)	1,159.16	The 2007 General Assembly enacted legislation directing the State to assume the nonfederal, nonadministrative Medicaid funding responsibility for county governments; in exchange, the State would assume the local option sales tax rate authorized under Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax. The 1/2¢ sales and use tax rate exchange was accomplished with a 2-phase incremental repeal of the local tax and concurrent assumption of the levy by the State. The first phase of the rate exchange was effective for transactions on/after October 1, 2008; the second phase of the rate exchange was effective for transactions on/after October 1, 2009 when the remaining Article 44 1/4¢ local option sales and use tax rate was repealed and concurrently assumed by the State.			
Camden.....	569.41	(1.92)	567.49	Mecklenburg....	(1,382.20)	1.79	(1,380.41)				
Carteret.....	9,488.07	(32.30)	9,455.77	Mitchell.....	1,303.91	(4.34)	1,299.57	Tax allocation and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009. Negative values indicate an excess of refunds relative to collections.			
Caswell.....	1,275.16	(4.34)	1,270.82	Montgomery.....	1,281.49	(4.39)	1,277.10				
Catawba.....	10,438.50	(35.58)	10,402.92	Moore.....	1,441.17	(4.96)	1,436.21	These amounts do not agree with the actual receipts of the local governments in fiscal year 2013-14 due to the lag in the collection/distribution cycle.			
Chatham.....	2,025.55	(7.06)	2,018.49	Nash.....	7,575.41	(26.21)	7,549.20				
Cherokee.....	1,124.42	(3.82)	1,120.60	New Hanover...	24,480.53	(82.80)	24,397.73				
Chowan.....	(6,600.98)	22.21	(6,578.77)	Northampton....	923.07	(3.09)	919.98				
Clay.....	3,342.77	(11.00)	3,331.77	Onslow.....	(11,055.21)	35.19	(11,020.02)				
Cleveland.....	3,219.79	(10.85)	3,208.94	Orange.....	16,497.90	(56.41)	16,441.49				
Columbus.....	1,105.53	(3.72)	1,101.81	Pamlico.....	379.98	(1.32)	378.66				
Craven.....	2,969.73	(10.16)	2,959.57	Pasquotank.....	799.99	(2.77)	797.22				
Cumberland....	6,968.50	(23.82)	6,944.68	Pender.....	2,086.42	(7.14)	2,079.28				
Currituck.....	2,527.48	(8.49)	2,518.99	Perquimans.....	329.24	(1.14)	328.10				
Dare.....	(2,563.61)	8.51	(2,555.10)	Person.....	(974.10)	3.04	(971.06)				
Davidson.....	(11,515.28)	41.48	(11,473.80)	Pitt.....	(179,530.67)	604.63	(178,926.04)				
Davie.....	649.32	(2.24)	647.08	Polk.....	3,901.24	(13.58)	3,887.66				
Duplin.....	3,377.86	(11.60)	3,366.26	Randolph.....	7,903.36	(26.76)	7,876.60				
Durham.....	30,205.82	(102.40)	30,103.42	Richmond.....	(2,491.99)	8.04	(2,483.95)				
Edgecombe.....	(8,976.39)	30.13	(8,946.26)	Robeson.....	2,425.34	(8.28)	2,417.06				
Forsyth.....	11,245.43	(37.09)	11,208.34	Rockingham....	1,111.81	(3.70)	1,108.11				
Franklin.....	1,746.27	(5.89)	1,740.38	Rowan.....	(20,482.27)	66.28	(20,415.99)				
Gaston.....	8,854.00	(29.28)	8,824.72	Rutherford.....	4,641.96	(15.26)	4,626.70				
Gates.....	(152.12)	0.46	(151.66)	Sampson.....	(19,526.27)	63.70	(19,462.57)				
Graham.....	523.31	(1.77)	521.54	Scotland.....	(434.47)	1.53	(432.94)				
Granville.....	5,018.26	(17.08)	5,001.18	Stanly.....	2,546.18	(8.53)	2,537.65				
Greene.....	430.60	(1.46)	429.14	Stokes.....	892.47	(2.99)	889.48				
Guilford.....	(9,505.37)	29.02	(9,476.35)	Surry.....	4,236.90	(14.78)	4,222.12				
Halifax.....	4.33	0.25	4.58	Swain.....	651.11	(2.20)	648.91				
Harnett.....	5,203.23	(17.53)	5,185.70	Transylvania....	4,435.83	(14.80)	4,421.03				
Haywood.....	5,208.40	(17.60)	5,190.80	Tyrrell.....	524.68	(1.76)	522.92				
Henderson.....	17,707.13	(60.84)	17,646.29	Union.....	4,921.52	(17.05)	4,904.47				

TABLE 60A. ARTICLE 43. LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION

Fiscal year	Article 43. [Part 2, Part 4]			Part 2. Mecklenburg County [§ 105-507 - § 105-507.4]			Part 4. Regional Public Transportation Authority (Triangle) [§ 105-509, - 509.1]					
	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Durham County			Orange County		
							Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	Net collections [1/2¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
1999-00..	53,387,218.96	(287,959.44)	53,099,259.52	53,387,218.96	(287,959.44)	53,099,259.52	-	-	-	-	-	-
2000-01..	55,195,321.40	(300,606.20)	54,894,715.20	55,195,321.40	(300,606.20)	54,894,715.20	-	-	-	-	-	-
2001-02..	51,397,105.31	(336,394.35)	51,060,710.96	51,397,105.31	(336,394.35)	51,060,710.96	-	-	-	-	-	-
2002-03..	50,526,692.04	(434,055.80)	50,092,636.24	50,526,692.04	(434,055.80)	50,092,636.24	-	-	-	-	-	-
2003-04..	54,363,274.37	(486,300.14)	53,876,974.23	54,363,274.37	(486,300.14)	53,876,974.23	-	-	-	-	-	-
2004-05..	59,496,619.96	(470,143.79)	59,026,476.17	59,496,619.96	(470,143.79)	59,026,476.17	-	-	-	-	-	-
2005-06..	66,021,153.84	(427,447.03)	65,593,706.81	66,021,153.84	(427,447.03)	65,593,706.81	-	-	-	-	-	-
2006-07..	70,804,894.07	(395,026.22)	70,409,867.85	70,804,894.07	(395,026.22)	70,409,867.85	-	-	-	-	-	-
2007-08..	71,521,392.04	(414,872.69)	71,106,519.35	71,521,392.04	(414,872.69)	71,106,519.35	-	-	-	-	-	-
2008-09..	61,743,347.23	(477,353.47)	61,265,993.76	61,743,347.23	(477,353.47)	61,265,993.76	-	-	-	-	-	-
2009-10..	57,814,922.33	(437,872.38)	57,377,049.95	57,814,922.33	(437,872.38)	57,377,049.95	-	-	-	-	-	-
2010-11..	56,369,919.85	(405,130.92)	55,964,788.93	56,369,919.85	(405,130.92)	55,964,788.93	-	-	-	-	-	-
2011-12..	65,870,395.51	(415,116.99)	65,455,278.52	65,870,395.51	(415,116.99)	65,455,278.52	-	-	-	-	-	-
2012-13..	71,421,495.04	(433,066.17)	70,988,428.87	66,704,513.35	(416,442.67)	66,288,070.68	3,724,377.41	(13,121.73)	3,711,255.68	992,604.28	(3,501.77)	989,102.51
2013-14..	98,447,378.22	(391,661.87)	98,055,716.35	69,818,065.41	(279,123.21)	69,538,942.20	22,043,240.31	(86,259.03)	21,956,981.28	6,586,072.50	(26,279.63)	6,559,792.87

The Local Government Public Transportation Sales Tax Act provides the counties and transportation authorities of this State (subject to referendum approval) an opportunity to obtain additional revenue for the purpose of financing local public transportation systems. The administration of the tax is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B.

Effective April 1, 2013, Durham and Orange Counties adopted resolutions to levy an additional 0.5% local sales and use tax for the benefit and purpose of the Research Triangle Regional Public Transportation Authority.

TABLE 60B. ARTICLE 45. LOCAL GOVERNMENT SALES AND USE TAX FOR BEACH NOURISHMENT

Fiscal year	Net collections [1¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
2005-06..	2,853,417.21	(40,009.30)	2,813,407.91
2006-07..	1,860,797.33	-	1,860,797.33
2007-08..	219,195.71	-	219,195.71
2008-09..	107,427.46	-	107,427.46
2009-10..	4,669.56	(8.59)	4,660.97
2010-11..	(32.91)	0.12	(32.79)
2011-12..	691.04	(2.36)	688.68
2012-13..	(3,431.35)	11.75	(3,419.60)
2013-14..	52.78	(0.18)	52.60

Local Government Sales and Use Tax for Beach Nourishment Act:

SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, § 105-525 through § 105-531.

The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional 1% local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B.

The tax was only in effect from January 1, 2006 through June 30, 2006. Amounts received after 2005-06 reflect delinquent returns, audits, and refunds associated with the six-month period the tax was in effect. Negative collection values indicate an excess of refunds relative to collections.

**TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS
AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2013-2014**

County	Effective date of levy	Net collections [1/4¢ tax] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alexander.....	April 1, 2008	379,018.43	(1,290.96)	377,727.47
Buncombe.....	April 1, 2012	9,065,850.30	(30,796.81)	9,035,053.49
Cabarrus.....	October 1, 2011	5,832,205.99	(19,883.01)	5,812,322.98
Catawba.....	April 1, 2008	4,452,728.68	(15,142.89)	4,437,585.79
Cumberland.....	October 1, 2008	8,587,955.31	(29,196.30)	8,558,759.01
Duplin.....	January 1, 2011	811,004.51	(2,752.54)	808,251.97
Durham.....	April 1, 2012	10,434,223.56	(35,542.88)	10,398,680.68
Edgecombe.....	April 1, 2013	782,766.15	(2,659.48)	780,106.67
Greene.....	April 1, 2013	129,927.37	(443.15)	129,484.22
Halifax.....	January 1, 2012	1,027,333.05	(3,500.23)	1,023,832.82
Harnett.....	April 1, 2014	280,870.74	(980.24)	279,890.50
Haywood.....	October 1, 2008	1,403,800.70	(4,760.37)	1,399,040.33
Hertford.....	July 1, 2010	482,542.24	(1,640.45)	480,901.79
Lee.....	July 1, 2010	1,444,286.48	(4,912.04)	1,439,374.44
Martin.....	April 1, 2008	468,060.36	(1,590.13)	466,470.23
Montgomery.....	April 1, 2012	344,407.49	(1,170.79)	343,236.70
New Hanover.....	October 1, 2010	8,357,804.83	(28,390.52)	8,329,414.31
Onslow.....	October 1, 2010	4,556,716.57	(15,485.64)	4,541,230.93
Orange.....	April 1, 2012	2,886,169.05	(9,840.60)	2,876,328.45
Pitt.....	April 1, 2008	4,082,871.27	(13,877.24)	4,068,994.03
Randolph.....	July 1, 2010	2,163,523.01	(7,365.46)	2,156,157.55
Robeson.....	January 1, 2011	2,016,060.83	(6,866.20)	2,009,194.63
Rowan.....	July 1, 2010	2,428,641.74	(8,258.78)	2,420,382.96
Sampson.....	April 1, 2008	925,907.63	(3,147.78)	922,759.85
Surry.....	April 1, 2008	1,823,180.81	(6,202.63)	1,816,978.18
Wilkes.....	October 1, 2010	1,226,695.84	(4,168.94)	1,222,526.90
Totals.....		76,394,552.94	(259,866.06)	76,134,686.88

One-Quarter Cent (1/4¢) County Sales and Use Tax Act:

HB 1473 (SL 2007-323, s. 31.17(b)) amended Subchapter VIII of Chapter 105 to add a new Article 46, One-Quarter Cent (1/4¢) County Sales and Use Tax Act, § 105-535 through § 105-538, that authorized county boards of commissioners, by resolution and subject to a referendum, to levy an additional 1/4% local sales and use tax. The administration of the tax, with exception, is in accordance with Article 39 of Chapter 105. The tax does not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B. The net proceeds of the tax are distributed to the counties. Unlike other local sales and use taxes levied pursuant to Articles 39, 40, and 42, the amounts allocated to counties are not divided between a county and its municipalities.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2013-14 due to the lag in the collection/distribution cycle.

PART V. OTHER LOCAL GOVERNMENT TAXES AND REVENUES

TABLE 61. TAX LEVIES OF LOCAL GOVERNMENTS BY TYPE OF TAX

(Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

Fiscal year	County levies						Municipal levies					District and township (general property tax only) [\$]	Total [\$]
	General property tax [\$]	License, local land transfer, occupancy, and meals taxes* [\$]	Excise tax on conveyances [\$]	Sales taxes [\$]	Scrap tire, white goods, solid waste, beverage, utility, telecommunications, and video programming taxes [\$]	Total county [\$]	General property tax [\$]	License, and meals taxes* [\$]	Sales taxes [\$]	Utility, solid waste, beverage, telecommunications, and video programming taxes [\$]	Total municipal [\$]		
1999-00...	3,147,434,098	115,254,628	35,951,673	1,097,105,681	17,531,252	4,413,277,332	1,224,773,823	81,934,669	478,304,748	194,134,804	1,979,148,044	166,556,623	6,558,981,998
2000-01...	3,377,402,521	124,536,718	35,350,847	1,163,889,269	18,362,401	4,719,541,755	1,318,265,598	81,536,019	505,068,725	210,443,448	2,115,313,790	181,650,186	7,016,505,731
2001-02...	3,725,354,797	130,021,915	37,311,800	1,136,992,581	19,637,029 a	5,049,318,122	1,415,585,819	96,543,955	485,077,618	204,408,373 a	2,201,615,764	217,381,995	7,468,315,881
2002-03...	3,911,185,715	138,687,645	41,595,069	1,210,049,442	19,980,190	5,321,498,061	1,500,740,927	100,781,369	507,785,688	222,207,611	2,331,515,595	229,320,412	7,882,334,068
2003-04...	4,079,664,638	151,820,703	46,120,495	1,518,120,637 b	20,819,367	5,816,545,840	1,541,567,914	108,773,951	631,533,355 b	223,756,410	2,505,631,630	243,813,926	8,565,991,396
2004-05...	4,326,784,544	162,625,935	63,984,129	1,612,307,051 b	22,239,587	6,187,941,246	1,663,374,160	115,620,111	664,024,290 b	231,410,684	2,674,429,245	261,001,236	9,123,371,727
2005-06...	4,669,143,970	179,950,496	79,304,317	1,706,015,878 b	22,646,065	6,657,060,726	1,751,740,005	127,425,351	707,414,176 b	236,148,026	2,822,727,559	273,731,036	9,753,519,321
2006-07...	4,991,684,716	193,017,164	76,401,505	1,852,504,194 b	28,381,533 c,d	7,141,989,112	1,920,777,846	141,535,918	765,547,392 b	265,296,659 d	3,093,157,815	276,566,962	10,511,713,890
2007-08...	5,411,708,047	191,128,921	61,841,197	1,905,780,410 b	48,134,729 c,d	7,618,593,305	2,061,464,949	108,438,543	800,101,679 b	324,481,915 d	3,294,487,086	300,931,085	11,214,011,475
2008-09...	5,791,999,554	201,320,707	35,166,874	1,713,350,653 b	51,237,219 c,d	7,793,075,007	2,234,107,547	120,798,744	762,699,649 b	350,139,280 d	3,467,745,220	320,456,031	11,581,276,257
2009-10...	5,904,625,504	186,934,331	36,001,938	1,352,735,722 b	44,960,194 c,d	7,525,257,689	2,287,366,484	122,076,259	701,582,537 b	346,572,734 d	3,457,598,014	333,216,789	11,316,072,492
2010-11...	5,958,440,571	186,167,521	32,352,596	1,281,905,041 b	55,938,570 c,d	7,514,804,299	2,322,581,375	124,367,462	717,764,854 b	358,817,033 d	3,523,530,724	333,317,863	11,371,652,886
2011-12...	6,186,066,270	198,346,568	36,928,666	1,398,940,603 b	55,248,371 c,d	7,875,530,478	2,452,684,088	128,239,986	776,384,952 b	358,656,625 d	3,715,965,651	351,218,436	11,942,714,566
2012-13...	6,215,830,244	206,731,421	44,800,083	1,465,080,033 b	54,257,266 c,d	7,986,699,047	2,451,439,343	125,251,073	796,832,544 b	363,871,518 d	3,737,394,479	360,983,135	12,085,076,660
2013-14...	6,368,294,229	228,534,928	48,118,679	1,522,634,099 b	55,056,364 c,d	8,222,638,298	2,534,523,743	141,399,771	830,916,687 b	370,807,719 d	3,877,647,921	375,373,834	12,475,660,053

Detail may not add to totals due to rounding. Refer to Tables 63, 65, and 75 for details of county levies and to Tables 63, 66, and 76 for details of municipal levies.

Information compiled from source data provided by the NCDOR Local Government Division.

The table summarizes various tax levies applicable to local governments without regard to the governmental entity responsible for authorizing or administering the tax. County, district and township, and municipal property taxes are set by the respective local government jurisdictions; some levies are authorized by the General Assembly with optional election of adoption by local governments, while other levies represent the local governments' statutory shares of taxes levied and administered by the State. Amounts of State aid (reimbursements paid to local governments for lost revenue) are not included. Refer to Table 64 for details.

The 2001 General Assembly enacted Article 44 (Third One-Half Cent (1/2¢) 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. The 2007 General Assembly enacted Article 46 (One-Quarter Cent (1/4¢) County Sales and Use Tax) authorizing counties to impose additional 1/4% local sales and use taxes. In accordance with legislative provisions, counties adopted resolutions to levy the additional 1/4% sales and use tax as follows: six (6) counties effective April 1, 2008; two (2) counties effective October 1, 2008; four (4) counties effective July 1, 2010; three (3) counties effective October 1, 2010; two (2) counties effective January 1, 2011; one (1) county effective October 1, 2011; one (1) county effective January 1, 2012; four (4) counties effective April 1, 2012; two (2) counties effective April 1, 2013; and one (1) county effective April 1, 2014. Refer to Table 60C for Article 46 details.

*License taxes, local land transfer taxes, occupancy taxes and meals taxes are collections reported by local governments for the preceding fiscal year. For example, the county levied license, local land transfer, occupancy, and meals taxes shown alongside the fiscal year 2013-14 designation reflect levies collected by the county governments during the July 1, 2012 through June 30, 2013 period.

a 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.

b Amount shown excludes the county and municipal portions of hold harmless distributions made pursuant to § 105-521 and § 105-523. Refer to Table 64 for details of the county and municipal portions of hold harmless distributions.

c Legislation became effective authorizing counties with either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.

d Effective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

Figure 61.1 Components of County Tax Levies

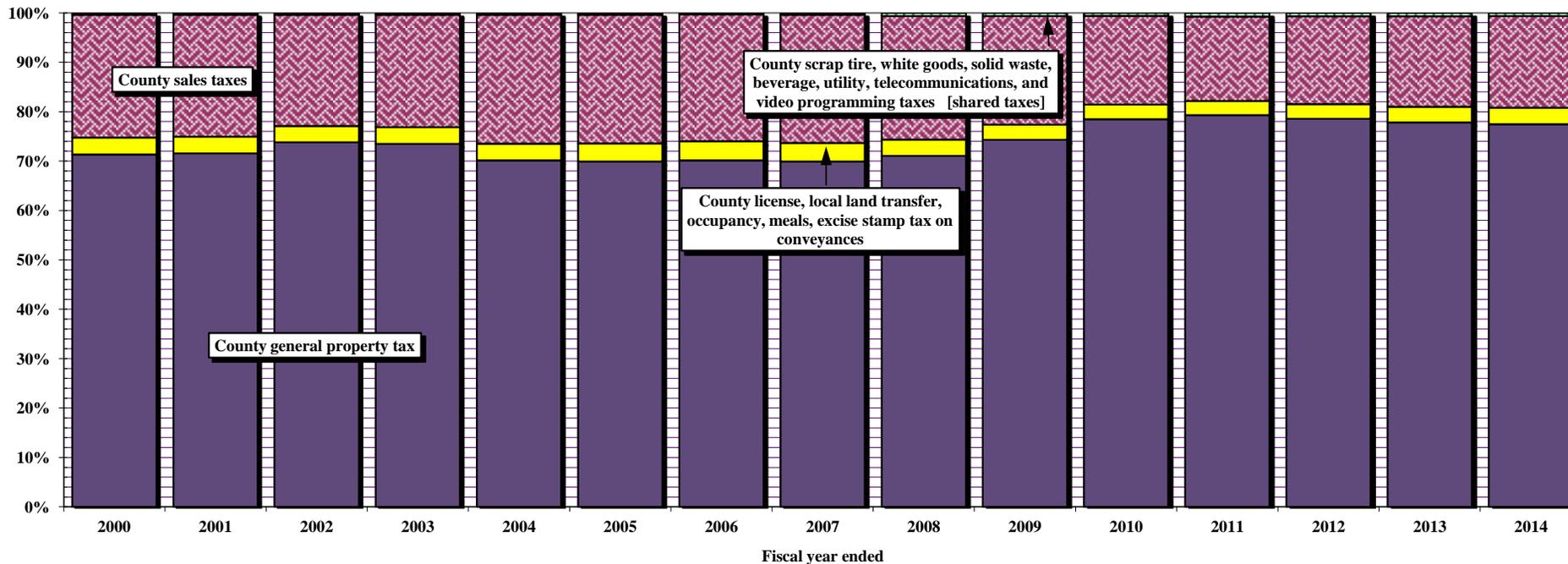


Figure 61.2 Components of Municipal Tax Levies

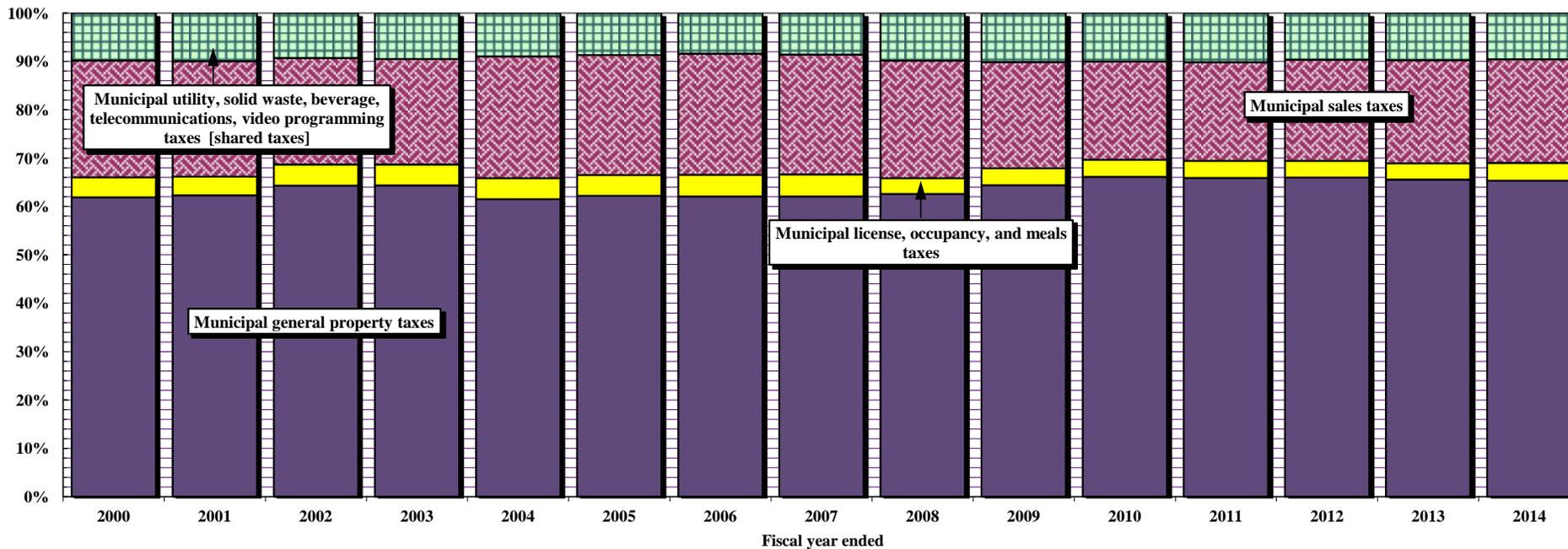


TABLE 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

Fiscal year	County revenues				Municipal revenues				District & township (general property tax only) [\$]	Total [\$]
	Locally levied taxes [\$]	Shares of State administered taxes [\$]	State aid (reimbursements for lost revenue) ** [\$]	Total [\$]	Locally levied taxes [\$]	Shares of State administered taxes (includes Powell Bill allocations) [\$]	State aid (reimbursements for lost revenue) ** [\$]	Total [\$]		
1999-00...	4,395,746,080	17,531,252	230,052,765	4,643,330,097	1,785,013,240	319,801,895	103,391,217	2,208,206,352	166,556,623	7,018,093,073
2000-01....	4,701,179,354	18,362,401	166,576,739	4,886,118,494	1,904,870,342	343,625,267	71,780,200	2,320,275,809	181,650,186	7,388,044,489
2001-02....	5,029,681,093	9,496,003	224,574,490	5,263,751,586	1,997,207,392	242,059,024	100,978,740	2,340,245,156	217,381,995	7,821,378,737
2002-03....	5,301,517,871	19,980,190	-	5,321,498,061	2,109,307,984	352,441,742	-	2,461,749,726	229,320,412	8,012,568,199
2003-04....	5,795,726,473	20,819,367	20,730,041	5,837,275,881	2,281,875,220	344,482,451	18,102,442	2,644,460,113	243,813,926	8,725,549,920
2004-05....	6,165,701,659	22,239,587	14,855,944	6,202,797,190	2,443,018,561	366,716,223	14,157,460	2,823,892,244	261,001,236	9,287,690,670
2005-06....	6,634,414,661	22,646,065	9,188,605	6,666,249,331	2,586,579,533	372,998,794	11,211,914	2,970,790,241	273,731,036	9,910,770,608
2006-07....	7,113,607,579	28,381,533	4,021,523	7,146,010,635	2,827,861,156	403,267,060	10,070,276	3,241,198,492	276,566,962	10,663,776,089
2007-08....	7,570,458,575	48,134,729	21,538,871	7,640,132,175	2,970,005,171	482,189,695	8,047,673	3,460,242,539	300,931,085	11,401,305,799
2008-09....	7,741,837,788	51,237,219	8,601,835	7,801,676,842	3,117,605,940	495,206,852	8,163,255	3,620,976,047	320,456,031	11,743,108,920
2009-10....	7,480,297,495	44,960,194	18,357,831	7,543,615,519	3,111,025,280	478,370,868	12,515,129	3,601,911,276	333,216,789	11,478,743,585
2010-11....	7,458,865,729	55,938,570	38,046,723	7,552,851,022	3,164,713,691	493,116,745	13,250,049	3,671,080,484	333,317,863	11,557,249,369
2011-12....	7,820,282,107	55,248,371	54,389,684	7,929,920,162	3,357,309,026	497,003,239	11,958,645	3,866,270,910	351,218,436	12,147,409,508
2012-13....	7,932,441,781	54,257,266	54,664,817	8,041,363,863	3,373,522,961	506,685,871	10,052,601	3,890,261,433	360,983,135	12,292,608,432
2013-14....	8,167,581,934	55,056,364	42,584,368	8,265,222,666	3,506,840,201	516,417,825	5,310,688	4,028,568,714	375,373,834	12,669,165,214

Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division.

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

Municipal revenues: general property tax, license, occupancy, meals taxes, and sales and use taxes.

Shares of State administered taxes include:

County revenues: scrap tire, white goods, and beverage taxes; utility franchise*, piped natural gas excise*, telecommunications*, taxes imposed on video programming services+ (effective 2006-07), and solid waste disposal tax (effective 2008-09).

Municipal revenues: utility franchise, piped natural gas excise, beverage, telecommunications, and the Powell Bill allocation of motor fuel taxes; taxes imposed on video programming services+ (effective 2006-07); solid waste disposal tax (effective 2008-09).

* HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning in 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.

+ Effective **January 1, 2007**, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44I authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections

** **Repeal of local reimbursements and revenue replacement option [§ 105-521]:**

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 initially scheduled to sunset in 2012.

[SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.]

Beginning with 2003-04, amounts shown include county and municipal receipts of the hold harmless distribution. Refer to *Table 64* for details.

** **Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]:**

Effective **October 1, 2007**, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44).

For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.

Effective **October 1, 2008**, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective **October 1, 2009**, the remaining 0.25% Article 44 rate was assumed by the State.

The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. Refer to *Table 64* for details.

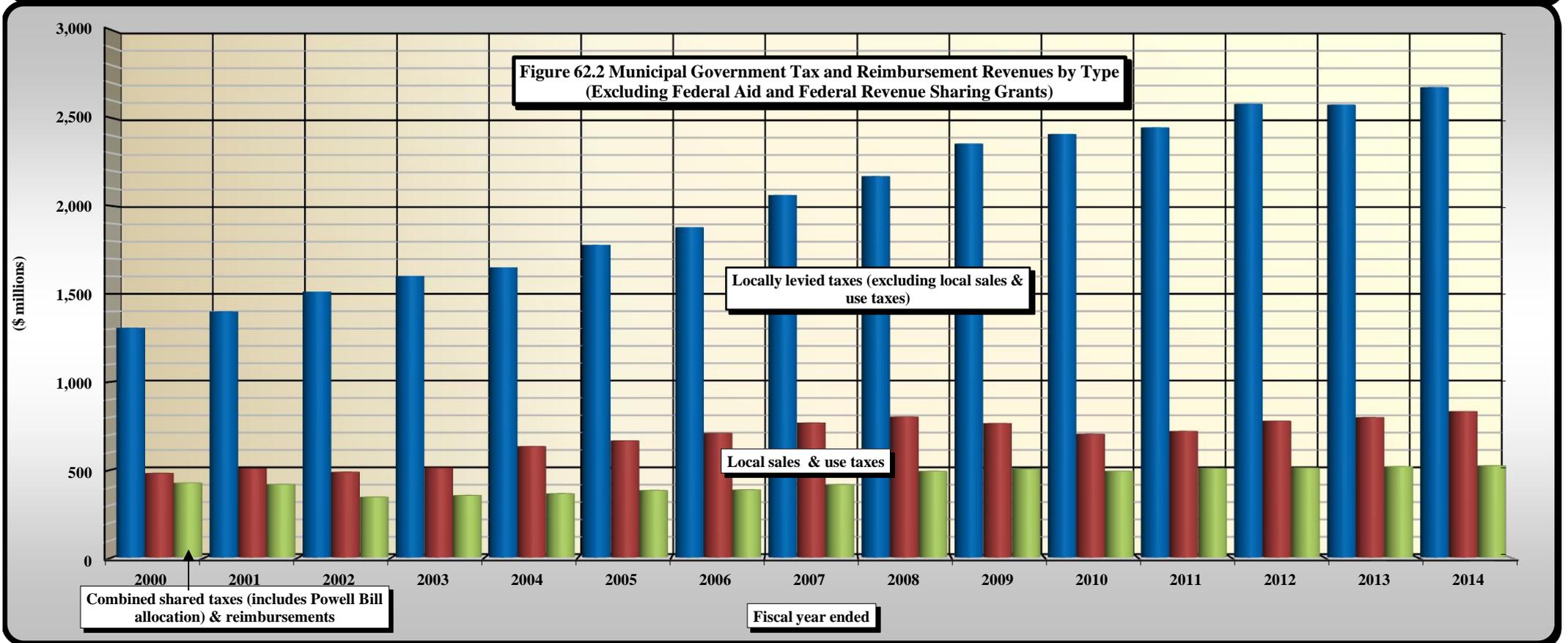
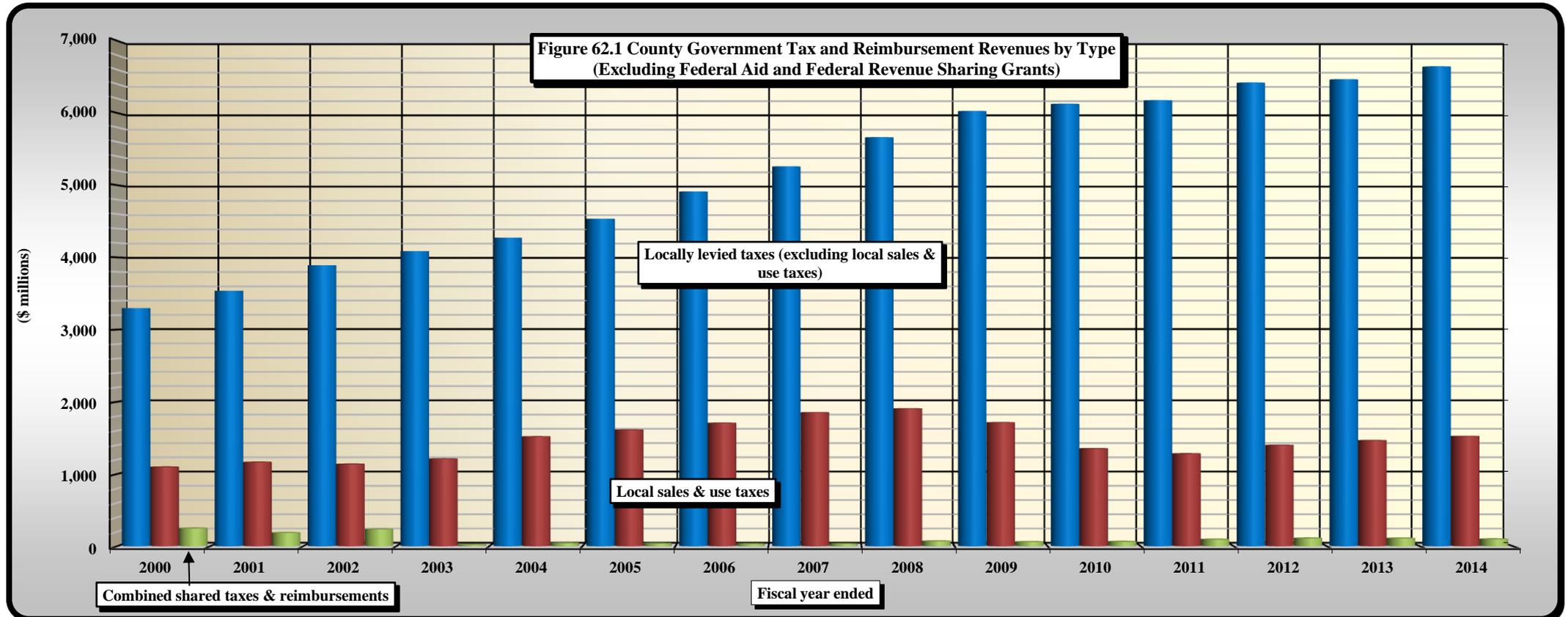


TABLE 63. LOCAL GOVERNMENT SHARES OF STATE ADMINISTERED TAX LEVIES BY TYPES OF TAXES

Fiscal year	County shares								Municipal shares							Combined county/municipal shares of state levies c
	White goods disposal tax b	Scrap tire disposal tax d	Solid waste disposal tax e	Beer and wine excise taxes b	Utility franchise/piped natural gas excise taxes d	Telecommunications tax d	Telecommunications and video programming taxes e	Total county shares	Solid waste disposal tax	Beer and wine excise taxes b	Utility franchise/piped natural gas excise taxes b	Telecommunications tax c	Telecommunications and video programming taxes e	State street-aid [Powell Bill] allocation a	Total municipal shares	
1999-00....	1,201,398	6,867,588	-	9,462,266	-	-	-	17,531,252	-	15,774,669	178,360,135	-	-	125,667,091	319,801,895	337,333,147
2000-01....	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
2001-02....	2,204,790	7,291,213	-	-	-	-	-	9,496,003	-	-	96,915,830	9,704,764	-	135,438,430	242,059,024	251,555,027
2002-03....	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
2003-04....	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
2004-05....	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
2005-06....	2,969,528	8,563,891	-	11,112,647	-	-	-	22,646,065	-	19,117,119	163,132,254	53,898,653	-	136,850,768	372,998,794	395,644,859
2006-07....	3,403,652	9,120,878	-	11,331,104	179,017	90,055	4,256,828	28,381,533	-	20,285,733	162,523,725	73,206,999	9,280,203	137,970,401	403,267,060	431,648,593
2007-08....	3,192,414	9,686,747	-	11,625,997	264,687	129,716	23,235,169	48,134,729	-	21,447,336	183,505,420	68,793,155	50,736,002	157,707,780	482,189,695	530,324,424
2008-09....	2,495,654	9,767,090	1,458,453	11,623,425	286,829	141,220	25,464,547	51,237,219	1,458,453	21,756,175	193,632,766	77,533,417	55,758,468	145,067,572	495,206,852	546,444,071
2009-10....	2,200,533	10,014,453	3,456,976	3,693,538	302,486	132,266	25,159,942	44,960,194	3,456,976	7,166,791	204,110,095	75,054,809	56,784,064	131,798,134	478,370,868	523,331,062
2010-11....	2,645,832	10,932,165	3,378,816	14,341,963	312,478	118,621	24,208,695	55,938,570	3,378,816	19,679,325	211,661,419	68,796,925	55,300,547	134,299,711	493,116,745	549,055,315
2011-12....	2,629,996	11,600,911	3,511,093	11,674,809	289,142	132,753	25,409,668	55,248,371	3,511,093	22,435,300	203,817,248	72,413,555	56,479,430	138,346,613	497,003,239	552,251,610
2012-13....	2,630,297	11,637,880	3,273,395	11,415,207	318,578	123,869	24,858,040	54,257,266	3,273,395	21,140,618	218,063,254	66,575,522	54,818,729	142,814,353	506,685,871	560,943,137
2013-14....	2,615,774	11,980,813	2,962,322	12,572,701	334,232	115,864	24,474,657	55,056,364	2,962,322	23,150,478	228,330,912	62,413,171	53,950,836	145,610,105	516,417,825	571,474,188

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.

a State street-aid allocations are made annually to incorporated eligible and qualifying municipalities to be expended for maintaining, repairing, constructing, reconstructing or widening of any street or public thoroughfare including bridges, drainage, curb and gutter, and other necessary appurtenances within the municipal limits or for meeting the municipality's proportionate share of assessments levied for such purposes, or for the planning, construction and maintenance of bikeways, greenways, or sidewalks.

Effective through the fiscal year 2012-13 allocation, the annual allocation is a combination of appropriations sourced to the Highway and Highway Trust Funds; in addition to the 1 3/4¢ per gallon share of the motor fuels and alternative fuels tax revenue from the Highway Fund, municipalities received an annual amount equal to 6.5% of certain revenues from the Highway Trust Fund.

SL 2013-183, s. 3.1, effective July 1, 2013, amended § 136-41.1(a) such that the annual Powell Bill appropriation from the Highway Fund is an amount equal to 10.4% of the net collections generated during the immediately preceding fiscal year under § 105, Article 36C and alternative fuel taxed under § 105, Article 36D. SL 2013-183, s. 4.8(b)(3) abolished the 6.5% Highway Trust Fund annual appropriation component of the annual Powell Bill allocation.

Historical note: The first State street-aid allocation was disbursed in 1951 at a rate of 1/2¢ per gallon of taxed motor fuel; for fiscal years 1972 through 1981, the allocation rate was set at 1¢ per gallon; for fiscal years 1982 through 1986, the allocation rate was set at 1 3/8¢ per gallon. The 1 3/4¢ per gallon rate (effective for the fiscal year 1987 allocation) was established as result of the 1986 General Assembly's actions to increase the motor fuels tax rate to 14 cents per gallon plus 3% of the average wholesale price (15.5¢ per gallon) effective July 15, 1986.

b In 2001-02, 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.

SL 2009-451, s.27A.4(a), effective September 1, 2009, and applicable to liquor sold and to malt beverages and wine first sold or otherwise disposed of on or after that date, increased the excise tax rates and, accordingly, reduced the local government distributable share percentages of the beer and wine excise taxes net proceeds. The legislation specified a temporary additional reduction in the percentage of the net amount of excise taxes distributable to local governments for the taxes collected during the 12-month collection period ending March 31, 2010 (reflected in annual local government distribution transacted May 2010).

c The telecommunications tax became effective January 1, 2002; the municipal distribution amount shown for 2001-02 was based on tax collections for less than a full year due to the date of implementation.

d HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. Beginning with 2006-07, Camden County received a share of the distributable proceeds as a result of the legislation.

e Effective January 1, 2007, cable television franchise taxes paid by cable service providers to local governments were repealed; concurrently, legislation authorized a payment from the State to local governments as replacement for the taxing authority. § 105-164.44i authorizes a quarterly distribution to counties and municipalities of portions of the State sales taxes imposed on telecommunications and video programming services. Due to the January 1, 2007 effective date of the legislation, local governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.

TABLE 64. STATE AID PAID TO COUNTIES AND MUNICIPALITIES BY TYPE

Fiscal year	County reimbursements:							Municipal reimbursements:						Annual combined county/ municipal reimbursements/ distributions [\$]
	Exemption of inventories from property tax base a [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Local government hold harmless distribution payments**		Total county reimbursements/ distributions [\$]	Exemption of inventories from property tax base a [\$]	Homestead exemption for elderly disabled [\$]	Repeal of intangibles tax [\$]	Sales taxes lost due to exemption of purchases made with food stamps [\$]	Local government hold harmless distribution payments: Transitional HH** [\$ 105-521] [\$]	Total municipal reimbursements/ distributions [\$]	
					Transitional HH [\$ 105-521] [\$]	Medicaid HH [\$ 105-523] [\$]								
1999-00.....	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
2000-01.....	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
2001-02.....	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
2002-03.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2003-04.....	-	-	-	-	20,730,041	-	20,730,041	-	-	-	-	18,102,442	18,102,442	38,832,483
2004-05.....	-	-	-	-	14,855,944	-	14,855,944	-	-	-	-	14,157,460	14,157,460	29,013,405
2005-06.....	-	-	-	-	9,188,605	-	9,188,605	-	-	-	-	11,211,914	11,211,914	20,400,519
2006-07.....	-	-	-	-	4,021,523	-	4,021,523	-	-	-	-	10,070,276	10,070,276	14,091,799
2007-08.....	-	-	-	-	4,406,864	17,132,008	21,538,872	-	-	-	-	8,047,673	8,047,673	29,586,545
2008-09.....	-	-	-	-	4,000,835	4,601,001	8,601,835	-	-	-	-	8,163,255	8,163,255	16,765,090
2009-10.....	-	-	-	-	11,727,268	6,630,563	18,357,831	-	-	-	-	12,515,129	12,515,129	30,872,960
2010-11.....	-	-	-	-	13,494,583	24,552,141	38,046,723	-	-	-	-	13,250,049	13,250,049	51,296,772
2011-12.....	-	-	-	-	10,173,108	44,216,576	54,389,684	-	-	-	-	11,958,645	11,958,645	66,348,329
2012-13.....	-	-	-	-	7,412,422	47,252,395	54,664,817	-	-	-	-	10,052,601	10,052,601	64,717,418
2013-14.....	-	-	-	-	3,688,732	38,895,636	42,584,368	-	-	-	-	5,310,688	5,310,688	47,895,056

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.

Intangibles tax was repealed effective for taxable years beginning on or after January 1, 1995; amounts shown for intangibles tax include special allocations to local governments to replace local revenue lost.

aPrior 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 [§ 105-521]**

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 scheduled to sunset in 2012. [SB 402 (SL 2013-360, s.6.17(b)) extends this distribution with modified provisions to September 2013.]

Transitional Hold Harmless [§ 105-521] - combined county and municipal portions :

2003-04	\$38,832,483	2008-09	\$12,164,089	2013-14	\$8,999,420
2004-05	\$29,013,405	2009-10	\$24,242,397		
2005-06	\$20,400,519	2010-11	\$26,744,631		
2006-07	\$14,091,799	2011-12	\$22,131,753		
2007-08	\$12,454,537	2012-13	\$17,465,023		

****Chapter 323 of the 2007 Session Laws-Hold Harmless [§ 105-523]**

Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the 1/2% local sales tax rate (repeal of Article 44).

For 2007-08 (the first of the three-year phase-in), the State assumed 25% of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.

Effective October 1, 2008, half of the 1/2% Article 44 levy (0.25%) was assumed by the State; effective October 1, 2009, the remaining 0.25% Article 44 rate was assumed by the State.

The legislation included a hold harmless payment provision to assure that each county benefited by at least \$500,000 annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid.

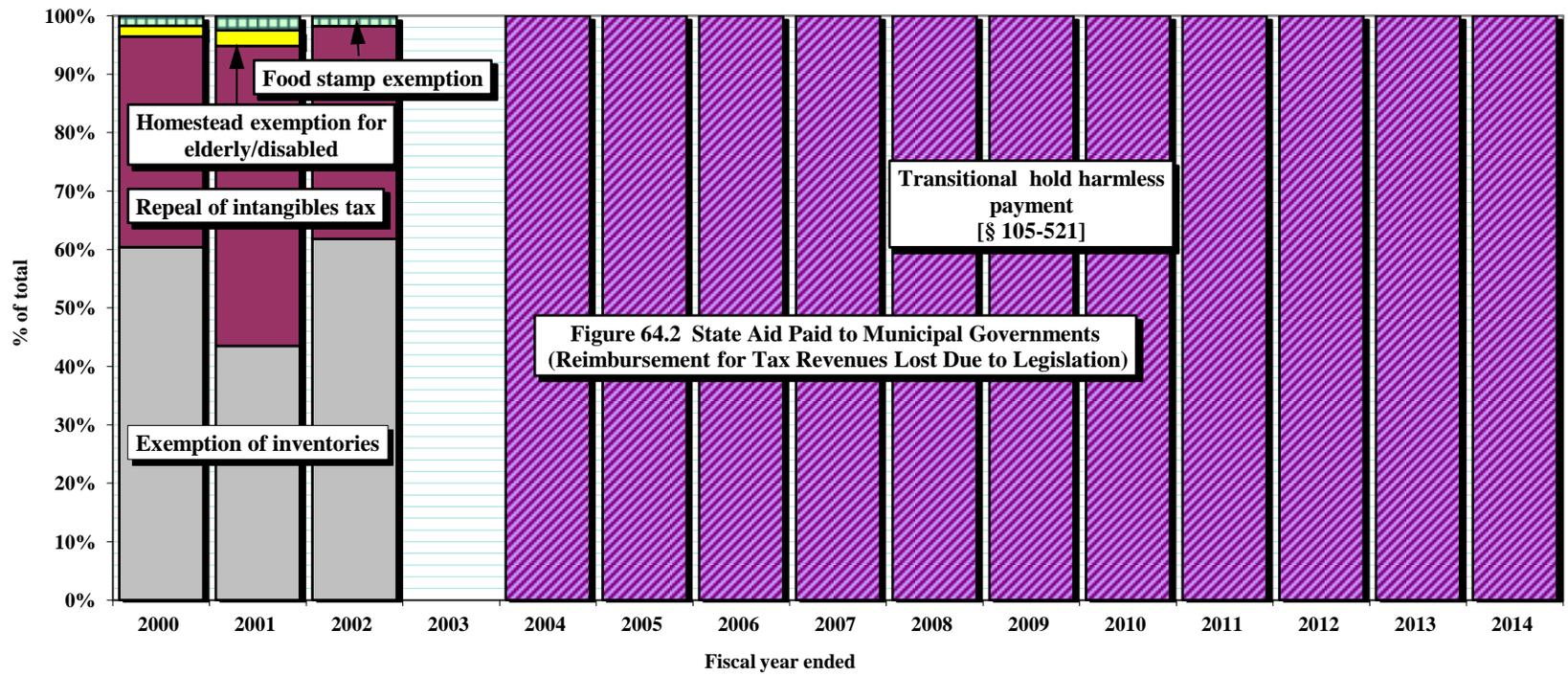
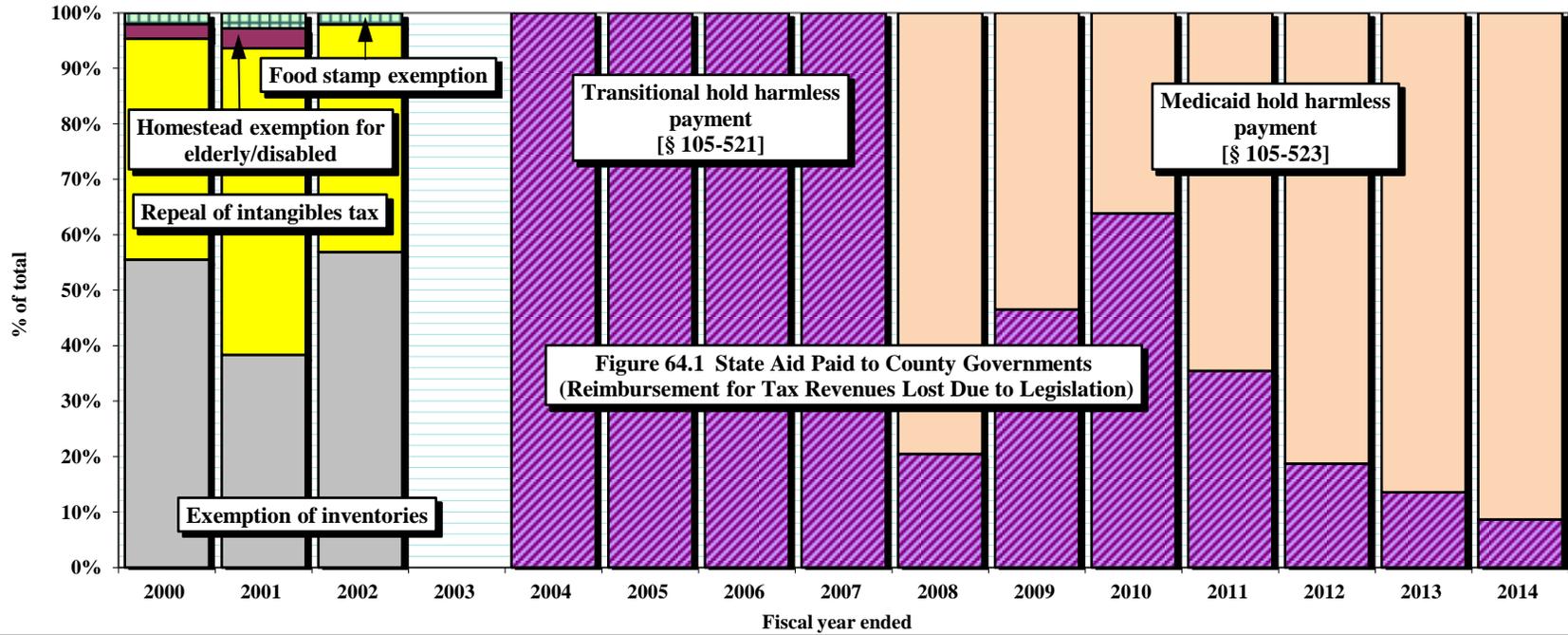


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2013-2014

Counties	Locally Levied Taxes:						Excise tax on conveyances* [\$]	State aid:		County Shares of State Levied Taxes:							Total [\$]
	Property, License, Land Transfer, Meals, Occupancy, Sales and Use							Statutory sales and use tax hold harmless distributions:		Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	
	County-wide property tax [\$]	Taxes collected during fiscal year 2012-2013:				County share: local government sales taxes [\$]		§105-521 [\$]	§105-523 [\$]								
		License taxes [\$]	Land Transfer [\$]	Meals taxes [\$]	Occupancy taxes [\$]												
Alamance	67,349,926	69,693	-	-	585,146	21,408,032	464,944	-	-	188,085	47,478	39,606	253,863	-	-	178,356	90,585,129
Alexander	15,671,643	12,420	-	-	-	5,134,934	66,063	-	859,147	46,014	2,583	23,999	-	-	-	179,433	21,996,236
Alleghany	8,425,650	4,335	-	-	53,210	1,505,262	53,455	-	305,999	13,579	3,427	6,313	40,393	-	-	45,958	10,457,581
Anson	13,305,139	5,055	-	-	34,126	2,271,393	48,976	140,876	-	32,515	-	10,407	-	-	-	25,121	15,873,608
Ashe	16,532,605	7,340	-	-	161,334	4,455,750	113,675	-	-	33,647	8,492	16,500	-	-	-	90,134	21,419,477
Avery	18,570,927	8,460	-	-	-	3,843,022	143,596	-	383,064	21,903	-	10,277	-	-	-	56,117	23,037,365
Beaufort	31,214,478	7,490	-	-	-	7,279,867	127,924	-	-	59,005	-	23,391	150,612	-	-	134,145	38,996,912
Bertie	9,180,760	5,536	-	-	-	1,680,606	33,801	21,194	-	25,587	-	9,987	64,215	-	-	11,675	11,033,360
Bladen	19,562,455	2,787	-	-	-	4,656,426	54,453	-	-	43,235	10,913	18,507	-	-	-	44,709	24,393,485
Brunswick	109,611,673	61,245	-	-	1,221,647	17,430,208	1,134,591	-	759,953	137,791	34,794	40,119	258,749	-	-	421,718	131,112,488
Buncombe	162,677,190	24,885	-	-	8,204,628	64,113,887	1,566,816	-	-	301,210	76,037	94,411	605,029	-	-	1,531,503	239,195,595
Burke	42,794,364	21,620	-	-	297,918	10,280,079	164,202	-	-	110,997	21,787	40,203	-	-	-	281,493	54,012,663
Cabarrus	134,370,856	582,949	-	-	4,041,699	36,311,910	1,056,441	-	440,410	225,262	44,165	33,812	-	-	-	540,448	177,647,952
Caldwell	36,696,578	9,297	-	-	88,741	8,376,570	169,144	74,881	-	101,771	25,685	29,535	-	-	-	412,864	45,985,065
Camden	7,037,910	275,257	267,888	-	28,736	1,378,520	40,879	-	649,509	12,344	3,117	6,805	43,883	334,232	115,864	68,746	10,263,689
Carteret	44,262,987	15,270	-	-	4,396,186	13,664,056	513,677	-	378,176	83,684	21,125	26,646	171,429	-	-	462,963	63,996,200
Caswell	10,037,213	705	-	-	-	2,363,533	33,161	-	332,828	29,010	7,322	14,558	93,593	-	-	15,515	12,927,438
Catawba	86,411,355	48,520	-	-	-	29,037,554	423,400	-	-	190,986	48,209	57,349	369,182	-	-	638,010	117,224,565
Chatham	56,785,838	19,930	-	-	78,482	8,803,587	542,625	-	1,580,659	81,266	20,524	35,414	228,842	-	-	216,926	68,394,092
Cherokee	15,798,838	13,080	-	-	164,125	4,943,194	102,712	-	-	33,773	-	16,387	-	-	-	51,627	21,123,737
Chowan	10,382,093	2,550	324,750	-	125,258	2,356,104	34,088	-	238,237	18,237	4,603	6,698	43,135	-	-	16,961	13,552,715
Clay	7,517,429	4,500	-	-	14,057	1,694,875	55,290	-	320,568	13,109	3,310	7,052	45,550	-	-	22,990	9,698,730
Cleveland	56,576,691	19,765	-	-	234,492	14,687,376	164,737	-	-	120,442	30,399	38,890	-	-	-	297,602	72,170,394
Columbus	28,132,895	11,676	-	-	55,150	6,584,449	55,204	87,225	-	71,331	18,007	28,479	-	-	-	67,259	35,111,675
Craven	45,763,995	59,902	-	-	1,317,551	13,520,365	323,431	-	483,543	129,224	32,618	30,243	194,704	-	-	316,583	62,172,160
Cumberland	166,062,992	462,472	-	5,754,816	5,117,214	44,646,092	811,901	-	-	406,316	102,579	60,145	388,608	-	-	557,477	224,370,614
Currituck	27,928,429	308,261	2,803,239	-	10,046,807	7,940,731	326,626	-	478,900	29,554	7,463	16,376	105,705	-	-	348,450	50,340,541
Dare	54,706,696	78,008	4,693,227	2,095,240	19,327,008	16,285,509	552,025	-	-	42,630	10,764	11,620	74,962	-	-	126,910	98,004,599
Davidson	71,785,790	57,098	-	-	-	17,076,526	460,556	-	639,252	201,247	50,799	70,488	-	-	-	890,990	91,232,745
Davie	27,186,197	16,855	-	-	177,912	5,813,726	164,743	620,096	382,009	51,068	12,890	22,410	-	-	-	123,861	34,571,767
Duplin	28,494,274	27,315	-	-	203,582	7,821,166	75,366	-	156,118	73,725	18,613	30,952	-	-	-	24,158	36,925,268
Durham	238,807,827	1,485,398	-	-	8,484,975	49,281,510	1,979,805	-	-	342,725	86,556	26,846	175,125	-	-	472,165	301,142,934
Edgecombe	26,640,596	5,508	-	-	-	5,185,540	52,829	223,407	-	68,952	13,530	15,429	99,502	-	-	52,855	32,358,147
Forsyth	228,327,509	334,744	-	-	4,037,735	51,467,658	1,279,893	360,242	-	438,891	-	38,996	250,546	-	-	550,308	287,086,522
Franklin	37,383,100	21,771	-	-	48,835	7,995,062	206,393	-	503,308	75,823	19,138	36,543	234,017	-	-	126,915	46,650,905

TABLE 65. -Continued

Counties	Locally Levied Taxes: Property, License, Land Transfer, Meals, Occupancy, Sales and Use						Excise tax on convey- ances*	State aid:		County Shares of State Levied Taxes:							Total [\$]
	County- wide property tax [\$]	Taxes collected during fiscal year 2012-2013:				County share: local government sales taxes [\$]		Statutory		Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	
		License taxes [\$]	Land Transfer [\$]	Meals taxes [\$]	Occupancy taxes [\$]			§105-521 [\$]	§105-523 [\$]								
		-\$	-\$	-\$	-\$			-\$	-\$								
Gaston	132,234,064	609,015	-	-	1,153,742	28,586,732	664,507	-	-	256,338	64,709	53,423	-	-	-	453,128	164,075,659
Gates	6,085,369	1,320	-	-	-	1,281,813	23,802	-	610,182	14,704	3,712	7,916	50,926	-	-	1,465	8,081,208
Graham	5,756,284	4,440	-	-	182,197	1,379,914	37,441	-	159,338	10,870	2,743	5,543	-	-	-	4,353	7,543,123
Granville	33,689,386	6,020	-	-	167,032	5,582,183	184,542	212,724	1,335,113	72,327	18,240	25,290	160,616	-	-	77,224	41,530,696
Greene	8,296,867	5,882	-	-	-	2,208,381	23,228	-	304,229	26,386	6,660	13,060	83,956	-	-	9,437	10,978,084
Guilford	354,251,649	192,116	-	-	4,576,426	74,209,237	2,059,803	-	-	614,442	155,125	60,220	388,482	-	-	807,281	437,314,780
Halifax	24,753,391	26,018	-	-	701,500	7,268,600	69,390	-	-	66,836	13,115	21,206	136,343	-	-	100,365	33,156,762
Harnett	57,541,875	-	-	-	412,486	14,561,062	408,137	-	803,936	147,968	29,003	65,758	-	-	-	198,031	74,168,255
Haywood	39,206,453	28,920	-	-	983,444	11,090,815	221,590	-	-	73,052	18,437	29,221	-	-	-	343,676	51,995,608
Henderson	62,972,528	18,414	-	-	1,245,722	18,558,091	555,766	-	450,415	133,308	-	51,319	330,010	-	-	521,564	84,837,138
Hertford	12,795,640	3,441	-	-	-	4,090,885	35,367	-	-	30,245	1,703	10,392	66,870	-	-	39,858	17,074,401
Hoke	21,613,475	1,747,006	-	-	-	5,128,691	172,108	-	529,472	61,133	-	30,596	197,390	-	-	20,658	29,500,530
Hyde	7,213,782	945	-	-	424,528	1,271,228	20,519	-	340,105	7,066	395	3,899	25,012	-	-	3,435	9,310,915
Iredell	100,080,237	81,835	-	-	-	28,150,618	1,051,677	-	-	200,193	50,541	68,484	439,032	-	-	500,471	130,623,088
Jackson	32,114,840	25,484	-	-	316,402	8,657,468	306,707	-	677,614	50,237	9,853	25,312	163,048	-	-	66,851	42,413,815
Johnston	108,096,723	69,782	-	-	575,687	27,093,936	689,526	-	-	214,410	54,133	84,515	545,165	-	-	356,267	137,780,144
Jones	6,084,603	3,175	-	-	-	1,012,417	18,853	-	282,736	12,963	-	6,050	39,093	-	-	5,886	7,465,774
Lee	36,176,080	15,727	-	-	181,829	10,526,520	153,058	-	-	72,414	18,282	19,803	62,706	-	-	211,597	47,438,016
Lenoir	32,472,715	21,411	-	-	191,730	8,482,500	87,380	-	-	73,173	18,471	23,414	150,857	-	-	169,466	41,691,116
Lincoln	50,362,569	29,580	-	-	-	12,447,208	375,067	-	268,756	97,650	-	46,884	301,927	-	-	228,408	64,158,048
Macon	26,189,555	114,037	-	-	539,038	7,529,210	248,323	-	-	41,921	10,579	19,849	-	-	-	87,637	34,780,150
Madison	10,800,718	9,720	-	-	167,352	2,213,220	71,772	-	122,388	25,979	6,557	11,986	-	-	-	17,402	13,447,094
Martin	14,643,204	6,650	-	-	225,049	3,867,363	32,237	53,566	-	29,676	5,822	10,509	67,635	-	-	39,465	18,981,176
McDowell	18,890,214	16,970	-	-	321,418	7,365,263	85,740	-	-	55,751	14,071	24,626	-	-	-	183,150	26,957,202
Mecklenburg	949,830,863	262,343	-	24,702,345	40,777,103	183,466,617	8,425,580	-	-	1,176,881	230,629	32,444	211,664	-	-	605,234	1,209,721,703
Mitchell	7,751,182	7,020	-	-	50,832	2,838,616	49,258	-	-	18,975	4,789	8,693	-	-	-	57,326	10,786,690
Montgomery	16,705,808	1,762	-	-	27,975	3,267,797	72,971	-	171,894	34,244	8,643	13,519	86,970	-	-	20,388	20,411,972
Moore	56,780,098	46,990	-	-	1,266,403	13,770,075	555,377	-	961,699	110,885	27,994	30,905	199,083	-	-	16,645	73,766,154
Nash	47,419,469	265,779	-	-	1,287,112	11,677,834	207,025	-	-	117,889	29,754	28,309	182,072	-	-	213,697	61,428,939
New Hanover	161,986,679	672,292	-	-	4,121,712	53,548,392	1,592,698	-	-	257,123	64,918	60,863	392,650	-	-	1,215,686	223,913,014
Northampton	18,609,005	5,045	-	-	40,588	1,743,132	45,032	6,076	-	26,581	5,008	10,452	67,071	-	-	7,180	20,565,169
Onslow	81,087,795	87,451	-	-	1,710,390	33,569,534	667,160	-	3,084,101	231,986	58,590	72,216	467,197	-	-	997,263	122,033,682
Orange	138,981,507	542,321	-	-	1,054,181	17,369,164	859,567	-	4,524,521	169,320	42,753	36,487	235,600	-	-	314,076	164,129,497
Pamlico	9,922,326	-	-	-	-	1,913,662	67,563	-	423,102	16,250	4,102	5,312	34,163	-	-	11,500	12,397,979
Pasquotank	21,509,083	7,980	775,451	-	493,870	6,521,096	122,043	-	-	49,511	12,496	14,820	95,246	-	-	212,445	29,814,042

TABLE 65. -Continued

Counties	Locally Levied Taxes: Property, License, Land Transfer, Meals, Occupancy, Sales and Use						Excise tax on conveyances* [\$]	State aid:		County Shares of State Levied Taxes:								Total [\$]
	County-wide property tax [\$]	Taxes collected during fiscal year 2012-2013:				County share: local government sales taxes [\$]		Statutory sales and use tax hold harmless distributions:		Scrap tire disposal tax [\$]	White goods disposal tax [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]		
		License taxes [\$]	Land Transfer [\$]	Meals taxes [\$]	Occupancy taxes [\$]			§105-521 [\$]	§105-523 [\$]									
Pender	32,777,703	194,624	-	-	7,330	7,533,674	332,412	-	266,175	66,474	-	32,166	207,464	-	-	282,107	41,700,131	
Perquimans	7,666,703	-	257,388	-	4,983	1,391,278	33,479	-	527,719	16,792	4,239	7,421	47,617	-	-	20,753	9,978,372	
Person	29,951,979	23,273	-	-	185,621	6,357,086	86,186	-	-	48,561	12,256	21,217	136,338	-	-	67,701	36,890,218	
Pitt	78,349,420	9,438	-	-	1,613,657	24,658,093	601,092	-	-	211,521	53,403	41,975	270,795	-	-	451,477	106,260,871	
Polk	14,284,317	3,920	-	-	69,564	2,418,197	96,699	223,716	570,526	25,132	6,343	11,638	-	-	-	24,905	17,734,957	
Randolph	63,530,939	119,894	-	-	719,846	17,290,083	244,300	-	115,999	175,401	44,271	60,411	-	-	-	381,274	82,682,417	
Richmond	24,807,714	4,634	-	-	311,904	5,426,244	56,202	-	-	57,096	11,203	18,878	77,091	-	-	223,425	30,994,392	
Robeson	46,422,928	43,142	-	-	-	17,916,715	162,870	-	-	165,793	41,849	66,232	-	-	-	222,666	65,042,194	
Rockingham	48,008,239	47,497	-	-	176,702	10,175,371	156,936	272,376	-	114,566	28,915	37,252	238,454	-	-	259,910	59,516,218	
Rowan	72,521,330	86,257	-	-	320,791	17,022,411	291,528	107,689	-	170,087	33,373	52,138	335,579	-	-	404,992	91,346,175	
Rutherford	36,378,148	11,325	-	-	584,897	9,915,681	189,010	-	-	83,808	21,152	33,396	-	-	-	42,248	47,259,664	
Sampson	32,555,505	22,620	-	-	57,200	9,021,282	109,410	-	-	78,753	-	35,329	-	-	-	52,955	41,933,055	
Scotland	21,256,433	11,730	-	-	338,089	5,244,370	41,259	161,562	-	44,643	11,270	12,685	81,791	-	-	69,562	27,273,394	
Stanly	29,143,423	40,820	-	-	235,447	6,868,366	113,315	-	-	74,690	18,851	21,523	-	-	-	159,026	36,675,461	
Stokes	21,794,720	4,825	-	-	-	5,343,955	77,834	1,123,103	806,598	58,022	10,943	26,709	170,713	-	-	119,189	29,536,611	
Surry	30,929,821	34,692	-	-	78,660	15,142,899	147,072	-	-	90,668	22,887	38,335	245,604	-	-	235,559	46,966,196	
Swain	5,639,085	9,960	-	-	532,965	2,312,140	43,313	-	308,511	17,662	4,459	8,783	-	-	-	36,078	8,912,955	
Transylvania	26,447,455	12,612	-	-	-	5,675,928	185,897	-	562,694	40,855	10,312	16,947	-	-	-	115,232	33,067,933	
Tyrrell	3,392,070	580	-	-	8,612	531,895	31,240	-	438,657	5,203	1,023	2,288	14,610	-	-	610	4,426,788	
Union	157,363,665	49,990	-	-	-	29,574,269	1,565,615	-	5,025,203	255,020	64,382	46,672	-	-	-	520,542	194,465,358	
Vance	22,310,371	22,012	-	-	323,129	7,335,064	51,371	-	-	56,027	14,142	20,189	129,956	-	-	138,735	30,400,995	
Wake	666,982,421	436,407	-	20,818,212	17,288,953	128,653,111	8,659,079	-	4,533,455	1,156,304	291,973	133,395	861,667	-	-	1,723,001	851,537,979	
Warren	16,914,204	9,714	-	-	-	2,252,252	62,896	-	-	25,566	6,452	12,712	81,677	-	-	13,737	19,379,210	
Washington	6,961,699	3,870	-	-	90,320	1,716,950	47,034	-	47,325	15,940	4,023	5,634	36,180	-	-	15,424	8,944,398	
Watauga	28,085,892	13,650	-	-	981,129	9,979,094	328,134	-	1,342,428	64,428	16,264	22,261	-	-	-	345,087	41,178,368	
Wayne	52,327,559	37,132	-	-	-	17,433,165	254,034	-	-	152,748	38,559	55,018	129,400	-	-	532,633	70,960,247	
Wilkes	35,748,006	9,130	-	-	-	12,692,324	134,092	-	-	85,637	21,616	41,790	267,605	-	-	254,591	49,254,792	
Wilson	48,290,080	26,715	-	-	-	11,737,977	218,938	-	-	100,684	25,417	18,406	118,565	-	-	75,966	60,612,749	
Yadkin	19,501,687	17,820	-	-	33,400	4,843,030	52,247	-	363,902	47,075	11,881	21,223	49,169	-	-	87,492	25,028,926	
Yancey	13,049,779	-	-	-	-	2,626,841	86,948	-	45,164	22,037	5,561	11,012	-	-	-	76,324	15,923,666	
All counties	6,368,294,229	10,336,871	9,121,943	53,370,613	155,705,501	1,522,634,099	48,118,679	3,688,732	38,895,636	11,980,813	2,615,774	2,962,322	12,572,701	334,232	115,864	24,474,657	8,265,222,666	

Note: County-wide property tax levies are computations derived by applying the county-wide tax rate to the total assessed valuation of all property locally taxable and do not include supplementary school district levies.

County-wide property tax levies generally reflect the assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of January 1, 2013, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2013, net of releases made by that date.

Information compiled from source data provided by the NCDOR Local Government Division and NCDST County Financial Information for fiscal year 2012-2013.

Detail may not add to totals due to rounding.

1 HB 787 (SL 2005-433, s.10(a)) authorized counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and telecommunications tax. An eligible county must contain either no incorporated areas or one incorporated municipality consisting of less than 100 acres within the county with land area primarily located in another county. During 2013-14, Camden County received a share of the distributable proceeds as a result of the legislation.

a Includes \$14,214,549.56 paid to the School Capital Fund Commission for Buncombe County in accordance to Chapter 534 of the 1983 Session Laws.

b Excludes (\$81.40) for Beach Nourishment in Dare County.

c Excludes the following amounts for 1/2% Local Government Public Transportation Sales Tax: Durham County, \$21,226,022.56; Orange County, \$6,285,433.95; Mecklenburg County, \$37,472,290.70.

* Computations of county retained shares generated from July 2013 through June 2014 transactions are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of the State's allocation of the excise tax on conveyances. County governments collect the excise tax on conveyances and statutorily retain one-half of the proceeds plus two (2%) of the remaining State allocated proceeds to defray administrative costs.

Refer to Table 77 for information pertaining to net proceeds of the excise tax on conveyances attributed by county by fiscal year; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2013-2014

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:		Municipal Shares of State Levied Taxes:					Total
	Municipal property tax levies	Taxes collected during fiscal year 2012-2013:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Alamance													
Alamance	182,281	475	-	-	186,556	-	554	4,298	24,946	5,021	647	27,311	432,088
Burlington*	25,984,571	562,546	-	-	9,696,626	-	28,788	223,942	2,300,095	1,089,444	376,480	1,448,746	41,711,239
Elon	2,282,827	6,568	-	-	1,830,659	-	5,416	42,081	228,303	68,854	87,482	242,445	4,794,634
Gibsonville*	2,568,876	10,685	-	-	938,200	-	3,708	28,953	176,260	69,422	60,760	185,324	4,042,189
Graham	4,397,775	46,241	-	-	2,691,062	-	7,966	61,931	496,482	262,967	100,555	392,381	8,457,361
Green Level	225,271	1,243	-	-	397,221	-	1,176	9,096	44,421	14,956	7,770	56,470	757,623
Haw River	695,624	21,890	-	-	438,040	46,312	1,298	10,100	83,984	44,103	14,038	62,346	1,417,735
Mebane*	7,617,243	168,465	-	-	2,225,226	-	6,704	52,360	749,624	133,265	65,093	332,008	11,349,987
Ossipee	16,957	-	-	-	104,693	-	311	2,408	13,083	6,393	2,050	-	145,894
Sweptonville	-	-	-	-	221,337	-	-	5,114	89,671	3,486	4,333	-	323,941
Alexander													
Taylorsville	647,669	45,201	-	-	409,155	-	1,180	9,164	112,779	66,868	36,677	60,693	1,389,386
Alleghany													
Sparta	465,301	2,968	-	-	355,357	-	985	7,659	232,430	25,623	8,484	59,640	1,158,448
Anson													
Ansonville	70,572	48	-	-	93,246	-	348	1,727	14,917	3,861	2,295	25,466	212,481
Lilesville	79,179	154	-	-	79,791	-	299	-	13,004	9,783	2,443	18,361	203,013
McFarlan	9,891	-	-	-	17,480	-	-	-	1,956	147	-	4,650	34,123
Morven	68,238	-	-	-	75,060	-	280	1,391	13,856	8,319	767	17,419	185,330
Peachland	53,562	-	-	-	64,126	-	240	-	11,298	9,117	716	17,191	156,251
Polkton	107,351	-	-	-	501,966	-	1,872	14,538	30,527	13,862	2,123	92,079	764,318
Wadesboro	1,580,951	45,156	-	-	857,300	17,944	3,202	25,008	217,927	50,211	36,680	183,052	3,017,431
Ashe													
Jefferson	548,138	-	-	-	349,977	-	896	6,940	128,437	6,258	10,212	54,525	1,105,384
Lansing	27,618	-	-	-	34,773	-	-	-	5,286	2,207	325	5,936	76,146
West Jefferson	1,064,033	12,909	-	35,092	290,944	8,448	746	5,818	138,133	23,700	812	46,059	1,626,695
Avery													
Banner Elk	1,039,241	3,617	-	127,952	298,270	-	606	4,694	58,379	27,655	6,771	41,070	1,608,255
Beech Mountain** See Watauga County													
Crossnore	27,426	-	-	-	53,184	-	108	-	7,132	2,397	564	7,813	98,624
Elk Park	68,377	30	-	-	123,990	-	253	1,250	13,228	4,492	4,206	13,526	229,352
Grandfather Village	-	-	-	-	6,888	-	-	109	29,711	290	93	-	37,092
Newland	281,758	1,023	-	-	191,408	-	390	3,022	79,389	25,699	4,592	26,118	613,398
Seven Devils** See Watauga County													
Sugar Mountain	1,197,370	-	-	211,178	54,280	4,337	111	862	87,834	2,307	8,534	26,972	1,593,785
Beaufort													
Aurora	136,618	1,609	-	-	109,957	-	290	2,253	22,542	9,978	3,101	25,039	311,386
Bath	88,694	400	-	-	52,639	-	139	1,076	-	9,078	363	8,274	160,662
Belhaven	519,394	4,473	-	-	355,546	-	936	7,266	57,852	30,647	8,257	60,952	1,045,322
Chocowinity	288,295	5,795	-	-	175,151	-	462	3,596	36,762	23,989	-	27,843	561,893
Pantego	28,204	-	-	-	38,076	-	100	779	9,493	11,949	12	6,741	95,353
Washington	4,299,613	215,339	-	209,346	2,070,509	-	5,459	42,453	889,873	174,696	92,130	296,500	8,295,918
Washington Park	154,343	-	-	-	95,960	-	253	1,968	2,808	5,509	2,976	15,404	279,221

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:	Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2012-2013:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]	
		License taxes	Meals taxes	Occupancy taxes									
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Bertie													
Askeville	15,203	-	-	-	34,955	-	134	1,045	7,042	1,020	886	8,619	68,904
Aulander	237,093	-	-	-	128,845	252	494	3,841	51,040	10,984	5,433	29,619	467,600
Colerain	56,200	-	-	-	29,243	-	112	870	9,490	5,986	2,843	4,708	109,452
Kelford	20,192	-	-	-	35,991	-	138	1,072	6,583	1,969	-	8,890	74,834
Lewiston-Woodville	108,733	400	-	-	79,538	248	305	2,380	12,016	7,644	630	15,742	227,636
Powellsville	16,962	-	-	-	39,606	-	152	1,181	6,112	2,983	1,775	7,658	76,430
Roxobel	22,296	-	-	-	34,325	-	131	1,024	7,648	3,087	869	8,794	78,173
Windsor	164,754	3,246	-	-	515,232	-	1,964	15,214	104,732	35,673	40,838	101,036	982,689
Bladen													
Bladenboro	467,601	19,075	-	-	161,869	1,248	983	-	55,417	20,814	13,959	58,917	799,883
Clarkton	307,890	1,990	-	-	108,432	-	478	3,714	130,537	9,622	5,678	35,031	603,371
Dublin	84,154	758	-	-	29,216	1,336	191	-	14,461	4,392	3,642	12,204	150,353
East Arcadia	46,021	-	-	-	15,672	-	-	2,090	5,835	1,964	1,787	13,475	86,844
Elizabethtown	1,623,525	91,325	-	-	566,133	4,832	2,010	15,638	186,479	46,281	36,010	114,663	2,686,896
Tar Heel	16,104	-	-	-	6,067	-	66	-	3,768	1,865	937	6,189	34,996
White Lake	699,093	10,621	-	-	236,450	-	461	1,311	61,714	8,515	30,724	24,344	1,073,233
Brunswick													
Bald Head Island	7,340,854	-	-	940,528	35,157	16,685	91	709	69,110	10,653	14,164	41,633	8,469,584
Belville	133,467	4,818	-	-	435,536	-	-	8,797	57,339	3,043	7,433	44,689	695,121
Boiling Spring Lakes	724,140	8,592	-	-	1,228,993	-	-	24,907	133,329	74,271	67,540	299,053	2,560,825
Bolivia	6,924	-	-	-	31,396	-	-	630	11,175	6,747	535	6,170	63,577
Calabash	265,650	8,690	-	-	403,071	-	1,045	8,171	103,097	27,483	6,887	59,734	883,828
Carolina Shores	415,089	110,575	-	-	687,079	-	1,779	13,884	121,111	36,761	5,524	104,384	1,496,186
Caswell Beach	562,050	5,288	-	287,116	89,559	-	232	1,807	36,230	6,086	5,338	8,795	1,002,500
Holden Beach	1,553,937	7,471	-	1,631,922	127,851	-	331	2,576	114,416	10,414	37,885	34,632	3,521,435
Leland	3,003,819	90,039	-	-	3,150,680	-	8,213	64,442	553,991	33,067	53,979	423,846	7,382,076
Navassa	269,961	-	-	-	343,726	-	-	6,960	43,141	4,588	4,393	46,445	719,213
Northwest	111,444	1,315	-	-	165,519	-	-	3,342	10,998	5,573	83	24,247	322,521
Oak Island	6,978,041	13,305	-	1,128,868	1,509,116	-	3,900	30,401	437,242	30,323	154,312	305,736	10,591,245
Ocean Isle Beach	2,764,982	29,854	-	2,018,515	124,474	-	322	2,515	190,692	12,724	87,619	32,612	5,264,310
Sandy Creek	42,754	-	-	-	58,187	-	150	1,172	5,517	1,778	496	10,344	120,398
Shallotte	2,773,309	26,863	-	58,758	842,108	-	2,186	17,095	281,915	58,219	73,150	122,967	4,256,570
Southport	1,763,375	25,193	-	69,527	645,342	-	1,673	13,066	195,601	53,418	50,204	105,753	2,923,151
St James	684,798	-	-	-	741,218	-	1,923	15,030	194,564	39,790	92,029	-	1,769,351
Sunset Beach	1,955,749	505	-	890,124	806,555	-	2,087	16,281	260,448	51,888	43,636	140,865	4,168,139
Varnamtown	25,324	-	-	-	121,663	-	-	2,454	17,799	8,162	2,076	-	177,478
Buncombe													
Asheville	51,372,976	2,190,670	-	-	17,243,543	-	48,414	377,095	4,273,425	1,729,141	1,029,537	2,399,601	80,664,403
Biltmore Forest	2,418,486	-	-	-	918,543	-	767	5,939	110,171	384	17,867	64,004	3,536,162
Black Mountain	3,700,064	-	-	-	1,316,907	-	4,503	35,043	350,717	82,909	124,832	236,075	5,851,050
Montreat	969,527	-	-	-	332,268	-	388	3,004	33,503	8,521	12,364	39,050	1,398,625
Weaverville	2,641,684	92,902	-	-	992,972	-	2,089	16,251	276,717	78,634	45,262	106,054	4,252,565
Woodfin	2,004,973	88,334	-	-	658,652	-	3,532	27,497	177,038	21,443	59,703	185,838	3,227,009

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:		Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2012-2013:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]		
		License taxes	Meals taxes	Occupancy taxes										
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Burke														
Connelly Springs+	70,324	-	-	-	293,233	-	926	-	34,113	20,007	6,123	37,284	462,009	
Drexel	362,875	-	-	-	328,279	2,164	1,037	-	57,243	20,974	35,464	57,614	865,651	
Glen Alpine	251,035	1,058	-	-	268,112	-	847	-	35,522	11,739	5,599	44,014	617,926	
Hickory**	See Catawba County													
Hildebran	226,442	-	-	-	354,990	-	1,122	8,673	113,524	15,781	9,003	48,918	778,453	
Long View**	See Catawba County													
Morganton	8,447,182	300,547	-	-	2,982,702	50,562	9,425	73,239	1,086,834	310,919	132,918	487,722	13,882,049	
Rhodhiss*	206,832	-	-	-	185,400	-	602	-	23,691	5,272	5,358	35,587	462,741	
Rutherford College	110,076	-	-	-	237,307	-	750	2,347	104,171	13,720	10,580	47,064	526,014	
Valdese	1,720,414	-	-	-	789,968	59,858	2,495	19,374	287,425	60,234	55,324	149,779	3,144,870	
Cabarrus														
Concord	44,709,277	2,012,364	-	-	12,701,521	-	45,699	356,335	2,804,977	584,976	549,188	2,216,407	65,980,745	
Harrisburg	2,598,662	16,190	-	-	1,254,847	-	7,505	58,633	461,671	61,871	113,384	369,892	4,942,655	
Kannapolis*	19,527,963	762,031	-	-	6,400,451	-	24,334	189,455	1,250,688	247,855	333,265	1,262,024	29,998,065	
Locust**	See Stanly County													
Midland	653,950	608	-	-	149,637	-	1,822	14,243	101,053	37,414	11,997	76,912	1,047,635	
Mount Pleasant	660,003	-	-	-	192,503	-	946	7,375	57,213	22,106	19,289	49,221	1,008,656	
Caldwell														
Blowing Rock**	See Watauga County													
Cajah Mountain	-	-	-	-	458,658	-	1,569	-	54,932	21,624	12,122	-	548,904	
Cedar Rock	79,203	-	-	-	48,606	-	166	-	12,174	3,429	1,099	16,828	161,506	
Gamewell	-	-	-	-	660,712	-	2,262	-	82,395	29,456	14,950	-	789,775	
Granite Falls	1,755,143	77,855	-	-	767,865	1,375	2,629	20,432	180,082	47,668	38,010	152,435	3,043,494	
Hickory**	See Catawba County													
Hudson	1,063,433	-	-	-	631,013	-	2,166	-	138,222	42,818	38,590	122,536	2,038,778	
Lenoir	10,062,150	288,630	-	63,335	2,948,722	338,453	10,086	78,322	1,507,756	317,179	143,154	571,645	16,329,432	
Rhodhiss**	See Burke County													
Sawmills	500,580	-	-	-	851,857	-	2,915	-	133,493	29,205	30,729	151,374	1,700,154	
Camden														
Elizabeth City**	See Pasquotank County													
Carteret														
Atlantic Beach	2,732,440	-	-	-	982,967	-	844	6,561	201,379	42,554	91,308	58,742	4,116,795	
Beaufort	2,370,282	-	-	-	817,134	-	2,298	17,882	188,535	48,391	28,347	122,123	3,594,991	
Bogue	37,742	-	-	-	13,027	-	-	3,101	45,152	1,800	5,711	20,745	127,279	
Cape Carteret	637,941	-	-	-	223,493	-	1,163	9,059	74,402	10,969	28,396	75,269	1,060,691	
Cedar Point	241,647	-	-	-	81,155	-	758	5,914	59,491	19,351	26,939	34,544	469,799	
Emerald Isle	3,736,442	-	-	-	1,435,131	-	2,089	16,259	279,371	45,234	115,289	150,951	5,780,767	
Indian Beach	766,065	-	-	-	442,917	-	-	507	45,523	3,784	14,801	-	1,273,598	
Morehead City	6,050,230	-	-	-	1,901,777	-	5,119	40,082	589,236	142,775	128,498	271,051	9,128,768	
Newport	1,109,507	-	-	-	373,079	-	2,379	18,508	156,335	35,852	39,886	116,728	1,852,273	
Peletier	40,876	-	-	-	13,938	-	-	2,900	27,681	7,662	6,100	18,686	117,843	
Pine Knoll Shores	1,615,707	-	-	-	676,824	-	760	5,910	102,261	30,128	25,860	46,476	2,503,925	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid: Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]										
Caswell														
Milton	36,624	-	-	-	12,471	-	-	731	4,823	1,527	620	-	56,795	
Yanceyville	323,394	-	-	-	128,303	243	1,124	8,722	83,698	19,524	12,768	41,219	618,996	
Catawba														
Brookford	138,566	-	-	-	78,516	1,783	213	1,658	7,488	1,648	3,792	15,262	248,926	
Catawba	347,236	-	-	-	124,663	-	339	2,633	26,426	16,209	3,978	21,935	543,418	
Claremont	1,703,835	-	-	6,760	285,377	38,579	779	6,076	286,067	42,094	33,906	45,055	2,448,528	
Conover	4,262,590	277,219	-	-	1,695,690	81,267	4,614	35,900	626,470	128,207	65,788	253,556	7,431,302	
Hickory*	23,642,898	1,301,746	-	1,322,744	8,273,237	151,080	22,514	175,143	2,327,431	609,300	415,718	1,215,709	39,457,520	
Long View*	1,422,133	67,289	-	-	983,731	6,385	2,733	18,000	209,732	22,488	20,361	146,848	2,899,700	
Maiden*	4,940,517	-	-	-	692,877	-	1,884	14,654	529,844	68,133	20,461	112,994	6,381,364	
Newton	5,076,650	40,730	-	-	2,678,640	375	7,288	56,695	613,919	196,499	77,125	392,320	9,140,241	
Chatham														
Cary**	See Wake County													
Goldston	44,701	286	-	-	52,883	-	152	1,190	10,417	4,133	910	11,733	126,406	
Pittsboro	1,758,735	11,025	-	-	779,156	-	2,254	17,642	116,599	33,533	29,353	124,304	2,872,600	
Siler City	1,934,163	133,302	-	-	1,579,171	-	4,558	35,607	285,513	58,725	33,338	222,831	4,287,208	
Cherokee														
Andrews	578,863	5,259	-	-	413,550	-	990	7,703	65,475	23,545	5,436	55,487	1,156,308	
Murphy	908,423	-	-	-	380,209	-	911	7,095	-	54,730	9,918	57,682	1,418,969	
Chowan														
Edenton	1,506,950	83,550	-	-	464,635	28,544	2,800	21,762	299,768	64,895	27,260	141,771	2,641,934	
Clay														
Hayesville	97,750	-	-	-	28,255	-	177	1,382	18,326	25,760	1,169	12,199	185,019	
Cleveland														
Belwood	-	-	-	-	-	-	-	-	20,754	5,769	3,501	-	30,024	
Boiling Springs	795,979	2,570	-	15,795	292,672	-	2,595	-	127,902	36,874	33,395	131,002	1,438,784	
Casar	6,310	-	-	-	2,354	135	-	-	10,486	14,837	-	-	34,122	
Earl	16,873	-	-	-	6,147	-	147	-	5,025	4,502	2,622	6,885	42,200	
Fallston	20,833	75	-	-	7,684	99	-	2,612	25,290	11,775	3,699	19,036	91,103	
Grover	134,568	8,500	-	-	50,388	2,811	398	3,083	18,486	26,926	2,511	23,941	271,611	
Kings Mountain*	3,934,649	958	-	76,183	1,138,569	-	5,953	46,267	552,702	187,050	42,562	316,066	6,300,960	
Kingstown	78,022	-	-	-	28,930	-	379	-	14,233	3,624	2,506	14,026	141,720	
Lattimore	30,384	-	-	-	12,784	-	265	-	11,039	4,228	578	12,868	72,146	
Lawndale	51,495	-	-	-	18,818	7,848	339	-	15,606	36,892	3,453	18,951	153,402	
Mooreboro	-	-	-	-	-	-	-	-	8,590	24,767	1,166	-	34,522	
Patterson Springs	-	-	-	-	-	-	347	-	13,961	2,251	2,073	-	18,632	
Polkville	13,359	45	-	-	4,901	200	-	2,360	12,824	10,144	1,818	13,480	59,131	
Shelby	7,573,289	-	-	138,506	2,789,870	-	11,347	88,147	893,019	521,499	169,343	616,363	12,801,383	
Waco	22,658	-	-	-	8,150	-	180	-	6,576	6,408	682	12,951	57,605	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid: Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]										
Columbus														
Boardman	3,349	-	-	-	24,991	-	-	-	6,068	818	-	4,013	39,239	
Bolton	105,690	-	-	-	110,744	-	387	3,005	16,790	4,255	1,043	32,620	274,535	
Brunswick	82,619	14,925	-	-	179,975	-	629	4,890	13,307	5,704	3,359	25,799	331,208	
Cerro Gordo+	14,673	-	-	-	32,926	-	115	-	9,698	2,769	127	7,493	67,801	
Chadbourne	496,634	14,344	-	-	295,121	-	1,030	8,009	71,685	19,512	11,357	64,719	982,413	
Fair Bluff	241,659	-	-	-	151,605	-	530	4,121	37,823	9,728	3,499	41,160	490,125	
Lake Waccamaw	550,083	3,596	-	-	235,856	-	824	6,408	51,823	13,341	5,455	47,260	914,647	
Sandyfield	50,853	-	-	-	71,915	-	-	-	26,651	1,225	1,660	14,656	166,959	
Tabor City	1,007,561	28,291	-	-	635,511	-	2,218	17,239	123,835	22,411	15,126	114,046	1,966,239	
Whiteville	2,401,338	142,991	-	-	861,727	34,573	3,013	23,451	322,348	90,440	53,086	168,509	4,101,476	
Craven														
Bridgeton	346,355	1,696	-	-	142,323	-	260	2,025	21,545	7,632	3,650	16,047	541,534	
Cove City	27,260	180	-	-	11,044	-	-	1,737	18,045	5,928	739	12,972	77,904	
Dover	48,390	-	-	-	19,945	-	224	1,737	10,555	6,708	739	13,151	101,449	
Havelock	4,429,325	144,998	-	-	1,843,126	-	11,868	92,420	765,057	151,671	110,785	512,737	8,061,989	
New Bern	13,108,954	-	-	-	5,499,675	-	16,838	130,910	1,576,995	326,757	306,624	871,986	21,838,738	
River Bend	880,811	4,154	-	-	362,692	-	1,755	13,635	81,822	19,389	66,894	91,877	1,523,029	
Trent Woods	1,090,938	2,757	-	-	450,688	-	-	18,070	40,539	27,331	24,211	109,718	1,764,252	
Vanceboro	258,771	2,995	-	-	107,431	-	568	4,414	37,744	16,272	4,458	33,790	466,443	
Cumberland														
Eastover	619,684	-	-	-	594,414	-	-	16,229	80,065	42,865	21,727	76,575	1,451,559	
Falcon*	23,527	-	-	-	50,897	-	-	1,395	16,902	3,162	2,363	10,628	108,875	
Fayetteville	62,554,660	3,708,105	-	-	33,550,009	117,446	914,579	7,618,143	1,662,366	2,371,306	5,510,524	118,007,138		
Godwin	26,209	-	-	-	22,613	-	-	617	4,187	4,335	-	4,557	62,518	
Hope Mills	4,542,931	379,960	-	-	2,508,989	-	8,798	68,620	426,913	88,521	203,408	421,986	8,650,125	
Linden	19,024	-	-	-	20,897	-	73	569	3,923	4,517	1,783	5,163	55,948	
Spring Lake	3,054,327	153,314	-	-	1,898,824	-	6,621	51,372	259,319	87,741	100,462	288,174	5,900,153	
Stedman	280,095	10,020	-	-	169,464	-	595	-	30,419	9,393	13,440	30,943	544,369	
Wade	87,884	-	-	-	91,085	-	-	2,485	12,525	7,766	4,912	17,772	224,428	
Currituck	No incorporated towns													
Dare														
Duck	3,305,063	-	-	-	815,207	-	212	1,658	181,637	4,369	33,185	-	4,341,331	
Kill Devil Hills	6,481,360	39,387	-	-	1,893,278	-	3,856	30,095	392,953	85,979	199,865	243,695	9,370,468	
Kitty Hawk	3,328,950	-	-	-	869,120	-	1,880	14,671	219,652	36,708	119,603	105,680	4,696,265	
Manteo	1,911,486	16,351	-	-	528,837	-	830	6,474	114,121	24,072	102,399	33,836	2,738,405	
Nags Head	5,958,230	59,792	-	-	2,212,992	-	1,567	12,209	348,847	50,826	186,612	117,877	8,948,951	
Southern Shores	2,872,728	-	-	-	964,887	-	1,567	12,226	141,895	33,626	102,207	118,645	4,247,781	
Davidson														
Denton	661,698	-	-	-	267,732	2,979	907	-	45,258	16,385	13,538	54,336	1,062,833	
High Point**	See Guilford County													
Lexington	9,013,362	144,037	-	268,263	3,095,493	-	10,489	81,484	1,465,803	248,528	138,437	588,744	15,054,641	
Midway+	172,898	-	-	-	776,875	-	2,637	-	114,358	54,333	17,418	-	1,138,519	
Thomasville*	9,559,588	46,518	-	87,268	4,433,326	102,224	15,042	116,995	1,049,128	200,079	229,187	715,236	16,554,591	
Wallburg	123,925	-	-	-	505,753	-	-	-	35,579	35,371	11,339	-	711,967	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid: Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]										
Davie														
Bermuda Run	770,899	450,660	-	-	484,269	-	1,405	10,936	107,818	28,949	43,037	62,154	1,960,126	
Cooleemee	155,778	63,300	-	-	186,045	-	539	4,191	34,851	13,266	3,563	28,672	490,205	
Mocksville	2,068,544	-	-	-	988,079	78,382	2,865	22,283	328,917	51,145	21,634	157,876	3,719,725	
Duplin														
Beulaville	413,679	2,836	-	-	240,340	-	744	5,774	59,183	12,982	7,949	45,765	789,251	
Calypso	74,320	183	-	-	100,165	-	310	-	40,821	3,505	2,045	20,891	242,240	
Faison*	274,678	1,060	-	-	179,282	8,111	554	4,317	54,369	9,271	1,068	33,761	566,471	
Greenevers	53,733	-	-	-	117,469	-	-	2,821	8,312	3,575	2,398	19,340	207,648	
Harrells**	See Sampson County													
Kenansville	285,774	-	-	-	155,322	-	479	3,727	70,465	14,398	2,796	34,438	567,399	
Magnolia	162,990	3,076	-	-	174,176	-	539	2,666	20,781	6,777	1,636	35,425	408,065	
Mount Olive**	See Wayne County													
Rose Hill	402,694	1,515	-	-	302,504	-	936	7,267	45,155	15,807	6,731	55,696	838,305	
Teachey	100,374	-	-	-	69,758	-	216	-	7,293	3,103	1,526	13,912	196,182	
Wallace*	1,364,152	103,458	-	-	718,705	-	2,222	17,309	146,312	35,494	22,276	118,654	2,528,581	
Warsaw	865,287	6,667	-	-	562,375	1,602	1,738	13,543	118,419	28,053	10,095	96,293	1,704,072	
Durham														
Chapel Hill**	See Orange County													
Durham*	135,128,533	3,673,481	-	-	45,299,659	-	132,555	1,034,811	9,437,540	2,267,034	2,243,876	6,051,342	205,268,831	
Morrisville**	See Wake County													
Raleigh**	See Wake County													
Edgecombe														
Conetoe	18,472	-	-	-	41,779	-	163	1,269	7,972	2,641	970	9,916	83,181	
Leggett	10,848	-	-	-	8,530	-	-	258	2,292	1,392	-	-	23,320	
Macclesfield	68,491	162	-	-	66,980	-	262	2,034	1,525	8,912	1,133	14,913	164,411	
Pinetops	191,759	1,140	-	-	194,614	-	760	5,910	548	20,029	5,424	46,672	466,857	
Princeville	328,008	836	-	-	304,545	-	1,193	9,295	15,091	18,685	8,362	60,168	746,185	
Rocky Mount**	See Nash County													
Sharpsburg**	See Nash County													
Speed	13,967	-	-	-	11,404	-	45	346	1,149	1,547	-	3,295	31,752	
Tarboro	3,612,191	46,530	-	-	1,621,155	90,723	6,334	49,233	686,532	149,565	191,295	329,722	6,783,280	
Whitakers**	See Nash County													
Forsyth														
Bethania	97,369	-	-	-	31,095	-	184	1,424	12,492	1,627	2,656	7,380	154,228	
Clemmons	2,259,833	650	-	-	679,985	-	10,647	82,937	650,877	108,963	198,165	520,934	4,512,991	
High Point**	See Guilford County													
Kernersville*	12,706,637	151,525	-	-	3,666,926	330,716	13,390	104,209	920,863	243,782	255,937	642,857	19,036,842	
King**	See Stokes County													
Lewisville	2,133,219	210	-	-	669,973	-	7,199	56,035	357,187	56,160	160,082	356,173	3,796,237	
Rural Hall	1,027,081	-	-	-	270,691	-	1,682	13,041	152,551	23,522	24,084	86,095	1,598,747	
Tobaccoville*	90,381	3,032	-	-	27,322	313	1,387	10,750	69,050	10,647	12,624	51,913	277,420	
Walkertown	767,375	80,088	-	-	246,957	-	2,668	20,700	228,521	29,396	38,159	122,582	1,536,445	
Winston-Salem	105,458,112	5,616,153	-	-	30,265,592	1,032,842	131,024	1,020,227	9,741,163	2,588,243	2,300,797	6,477,669	164,631,822	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid:								
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]		Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
Franklin														
Bunn	156,456	1,154	-	-	47,679	-	191	1,483	17,166	4,691	1,264	11,547	241,630	
Centerville	-	-	-	-	-	-	-	379	3,237	398	162	-	4,177	
Franklinton	704,601	37,011	-	-	222,622	-	1,126	8,735	62,234	20,524	13,008	63,995	1,133,855	
Louisburg	1,452,886	90,365	-	-	440,377	-	1,897	14,728	221,611	42,182	20,192	96,787	2,381,026	
Wake Forest**	See Wake County													
Youngsville	845,670	13,137	-	-	249,667	-	650	5,048	47,691	12,533	9,378	35,670	1,219,444	
Gaston														
Belmont	5,461,103	27,686	-	75,601	1,681,106	-	5,897	45,895	487,613	131,376	101,081	295,796	8,313,154	
Bessemer City	1,466,692	85,538	-	-	457,986	14,999	3,012	23,438	272,837	80,183	38,401	168,611	2,611,697	
Cherryville	1,697,064	7,172	-	-	532,394	4,799	3,249	25,279	193,412	100,858	43,766	188,625	2,796,617	
Cramerton	2,038,757	423	-	-	647,870	-	2,374	18,481	132,267	24,197	40,109	113,110	3,017,589	
Dallas	1,024,912	20,920	-	-	314,845	-	2,583	20,139	131,713	70,629	17,486	128,453	1,731,681	
Gastonia	28,192,248	995,325	-	462,765	8,786,104	10,967	40,733	317,167	2,729,728	1,008,740	538,200	2,043,722	45,125,700	
High Shoals	122,368	200	-	-	40,042	5,728	392	-	14,626	5,342	2,087	19,644	210,428	
Kings Mountain**	See Cleveland County													
Lowell	1,063,960	25,468	-	-	334,042	15,849	2,012	15,664	105,074	35,002	29,584	93,852	1,720,507	
McAdenville	339,674	50	-	-	105,221	-	369	2,870	246,191	8,089	5,136	17,758	725,358	
Mount Holly	5,905,907	18,397	-	68,558	1,846,074	34,809	7,877	61,398	576,001	123,165	122,967	397,295	9,162,448	
Ranlo	704,210	-	-	-	218,616	9,473	1,940	-	148,562	18,516	21,386	96,870	1,219,573	
Spencer Mountain	-	-	-	-	62	760	-	-	286	687	-	-	1,795	
Stanley	1,376,802	-	-	-	427,979	-	2,019	15,712	98,087	66,170	13,332	106,473	2,106,573	
Gates														
Gatesville+	56,130	-	-	-	54,929	-	177	1,378	11,027	5,205	-	9,288	138,134	
Graham														
Fontana Dam	6,474	-	-	-	129	-	11	-	-	231	11	5,915	12,772	
Lake Santeetlah	93,281	-	-	-	24,818	-	-	-	6,440	819	-	8,603	133,960	
Robbinsville	306,880	-	-	-	98,930	19,134	341	-	75,887	23,062	576	17,632	542,442	
Granville														
Butner	1,969,139	123,325	-	-	1,244,378	-	4,325	33,673	316,244	89,089	9,329	183,393	3,972,896	
Creedmoor	2,155,349	42,828	-	-	680,371	-	2,369	18,473	123,663	95,519	90,437	114,228	3,323,237	
Oxford	3,247,997	402,000	-	-	1,374,386	-	4,771	37,103	415,105	85,568	70,405	237,477	5,874,812	
Stem	194,793	-	-	-	80,261	-	-	2,178	12,328	4,001	1,844	15,659	311,064	
Stovall	80,523	-	-	-	67,598	-	235	1,824	8,824	3,199	1,550	14,233	177,986	
Greene														
Hookerton	70,420	-	-	-	30,484	81	230	1,793	20,552	4,857	823	13,550	142,790	
Snow Hill	365,410	-	-	-	139,999	-	905	7,047	66,576	28,694	36,718	49,356	694,706	
Walstonburg	56,774	192	-	-	23,668	-	124	967	127	1,684	226	7,889	91,651	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid: Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]										
Guilford														
Archdale**	See Randolph County													
Burlington**	See Alamance County													
Gibsonville**	See Alamance County													
Greensboro	157,960,041	6,103,576	-	3,974,053	40,717,628	329,297	154,372	1,203,143	11,726,606	3,994,154	3,066,615	7,353,524	236,583,008	
High Point*	60,423,437	2,817,112	-	303,244	15,771,729	255,026	59,739	465,452	4,293,448	879,134	989,460	2,912,889	89,170,669	
Jamestown	1,795,221	-	-	-	410,979	-	1,995	15,559	201,170	71,894	43,339	99,954	2,640,111	
Kernersville**	See Forsyth County													
Oak Ridge	735,899	17,500	-	-	185,628	-	3,701	28,888	176,892	27,572	64,524	-	1,240,604	
Pleasant Garden	92,045	-	-	-	23,390	-	-	19,881	124,472	3,588	30,247	-	293,623	
Sedalia	130,482	140	-	-	33,445	-	355	2,769	20,594	454	2,347	15,356	205,942	
Stokesdale	-	-	-	-	-	495	-	23,035	244,077	12,307	36,648	-	316,562	
Summerfield	472,274	-	-	-	120,778	-	5,976	46,617	281,521	21,764	94,444	-	1,043,374	
Whitsett	26,103	134	-	-	6,696	-	336	2,616	32,264	12,113	2,222	-	82,483	
Halifax														
Enfield	680,083	36,021	-	-	233,437	-	1,425	11,093	80,077	23,446	14,480	78,066	1,158,129	
Halifax	71,754	123	-	-	24,576	-	134	1,041	13,413	5,958	1,552	9,595	128,145	
Hobgood	65,146	223	-	-	22,466	-	195	1,514	10,635	3,793	849	15,251	120,072	
Littleton	240,998	7,303	-	-	83,365	1,636	377	2,935	25,530	9,618	12,215	25,170	409,147	
Roanoke Rapids	7,315,154	316,069	-	122,648	3,145,408	-	8,820	68,637	805,673	209,579	160,003	473,244	12,625,235	
Scotland Neck	652,481	13,964	-	-	222,318	711	1,147	8,915	100,745	23,957	18,327	66,114	1,108,679	
Weldon	1,335,167	13,912	-	-	465,173	-	913	7,082	71,392	17,616	18,400	50,403	1,980,057	
Harnett														
Angier*	1,567,380	19,025	-	-	524,939	-	2,552	19,890	138,613	27,298	39,877	133,565	2,473,138	
Benson**	See Johnston County													
Broadway**	See Lee County													
Coats	599,301	8,010	-	-	216,130	-	1,226	9,549	52,593	13,524	20,611	69,415	990,358	
Dunn	3,817,701	230,609	-	-	1,326,986	12,625	5,300	41,237	414,950	112,641	103,859	301,282	6,367,191	
Erwin	1,219,344	7,399	-	-	446,150	12,976	2,522	19,627	111,181	38,965	14,928	141,439	2,014,531	
Lillington	1,493,528	12,023	-	-	541,443	-	1,836	14,300	207,942	28,427	31,671	100,743	2,431,913	
Haywood														
Canton	2,677,151	60,946	-	-	920,628	61,839	2,349	18,210	629,247	87,760	46,909	137,843	4,642,883	
Clyde	340,680	315	-	-	267,784	-	685	-	35,228	42,409	12,370	38,724	738,195	
Maggie Valley	1,596,156	29,667	-	-	264,002	-	683	5,363	76,489	32,275	41,906	33,333	2,079,875	
Waynesville	4,673,062	119,165	-	-	2,149,585	-	5,489	42,571	417,498	252,010	125,003	334,646	8,119,029	
Henderson														
Flat Rock	716,342	-	-	-	257,861	-	-	13,779	139,375	38,315	42,987	-	1,208,659	
Fletcher	3,281,306	49,987	-	-	1,142,310	-	4,136	32,195	519,773	61,237	62,219	189,420	5,342,583	
Hendersonville	6,775,292	519,295	-	-	2,522,635	6,111	7,472	58,152	647,721	292,742	116,975	381,650	11,328,045	
Laurel Park	1,326,288	29,086	-	-	483,918	-	1,232	9,575	76,350	9,133	28,219	98,947	2,062,747	
Mills River	830,672	-	-	-	293,836	-	-	30,148	295,367	79,888	25,610	-	1,555,521	
Saluda**	See Polk County													

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:												Total [\$]	
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid:								
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]		Hold harmless distribution \$ 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/ PNG excise [\$]	Telecommu- nications tax distribution \$ 105-164.44F [\$]	Video programming distribution \$ 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
Hertford														
Ahoskie	2,549,957	279,276	-	44,973	982,901	-	2,774	21,631	195,726	56,807	35,398	156,991	4,326,434	
Cofield	140,261	-	-	-	56,845	13,029	230	1,798	45,902	4,247	-	11,154	273,465	
Como	14,687	-	-	-	6,716	-	-	398	3,901	1,900	336	-	27,938	
Harrellsville	22,164	-	-	-	9,069	-	58	455	2,687	1,428	385	3,043	39,290	
Murfreesboro	863,285	6,405	-	-	338,339	-	1,706	13,311	94,117	26,579	25,979	89,240	1,458,961	
Winton	217,879	1,260	-	-	76,081	6,382	421	3,281	27,454	8,936	3,726	24,807	370,227	
Hoke														
Raeford	2,052,594	550	-	-	813,059	61,448	2,697	21,010	384,364	43,299	39,608	150,781	3,569,410	
Hyde	No incorporated towns													
Iredell														
Davidson**	See Mecklenburg County													
Harmony	30,337	-	-	-	117,131	-	299	2,316	21,264	7,570	2,587	15,298	196,802	
Love Valley	25,015	-	-	-	24,990	-	64	496	963	118	422	9,503	61,571	
Mooresville	30,530,339	88,031	-	828,947	7,459,830	-	19,158	149,649	1,951,194	200,009	203,862	921,257	42,352,277	
Statesville	11,919,756	720,922	-	803,829	5,431,096	107,387	13,889	108,089	1,568,099	308,139	146,489	741,701	21,869,396	
Troutman	1,537,645	-	-	-	544,489	-	1,393	10,844	151,632	23,068	22,083	76,923	2,368,077	
Jackson														
Dillsboro	100,009	1,348	-	-	37,342	-	-	1,006	13,936	7,891	1,914	6,245	169,691	
Forest Hills	54,871	-	-	-	18,404	-	-	1,601	-	4,243	1,352	11,304	91,774	
Highlands**	See Macon County													
Sylva	1,275,638	98,379	-	-	446,797	-	1,509	11,723	237,312	65,178	16,206	72,577	2,225,319	
Webster	28,872	-	-	-	10,163	-	-	1,618	24,239	4,900	1,369	-	71,161	
Johnston														
Archer Lodge	399,574	-	-	-	98,165	-	-	19,492	84,192	51,423	76,318	-	729,163	
Benson*	1,503,127	-	-	8,652	489,393	-	1,879	14,628	281,579	32,998	19,190	103,873	2,455,320	
Clayton*	8,432,424	124,599	-	-	2,651,444	-	9,284	72,303	659,280	76,813	234,711	456,823	12,717,681	
Four Oaks	599,356	3,802	-	-	190,429	-	1,096	8,530	63,496	16,283	7,234	62,030	952,256	
Kenly*	790,740	22,604	-	24,269	255,321	-	756	5,879	51,954	17,558	3,893	45,336	1,218,309	
Micro	112,988	-	-	-	37,393	-	250	1,942	14,950	2,989	889	13,206	184,607	
Pine Level	455,760	-	-	-	146,377	-	974	7,585	44,888	10,386	6,028	52,072	724,070	
Princeton	390,156	2,580	-	-	126,321	-	676	5,262	54,974	13,994	998	38,313	633,275	
Selma	2,121,791	8,599	-	85,684	687,891	15,144	3,440	26,766	249,395	61,081	26,955	166,685	3,453,432	
Smithfield	5,866,970	78,011	-	160,076	1,933,591	-	6,180	48,065	647,205	155,182	108,094	324,689	9,328,063	
Wilson's Mills	375,594	691	-	-	143,467	-	-	10,310	35,537	1,107	8,727	59,205	634,638	
Zebulon**	See Wake County													
Jones														
Maysville	242,187	-	-	-	66,083	-	591	4,615	28,433	6,801	8,058	35,408	392,176	
Pollocksville	68,259	-	-	-	18,741	129	-	1,413	13,279	4,462	2,480	12,491	121,255	
Trenton	55,290	-	-	-	15,176	299	-	1,312	20,849	5,625	1,107	9,877	109,536	
Lee														
Broadway*	372,195	-	-	-	114,848	-	711	5,531	36,507	11,597	6,263	39,703	587,355	
Sanford	13,167,270	11,898	-	-	3,861,830	-	16,083	62,706	1,324,899	220,994	201,720	813,029	19,680,428	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid:								
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]		Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
Lenoir														
Grifton**	See Pitt County													
Kinston	9,884,330	247,865	-	186,667	3,253,551	11,181	12,081	93,921	1,512,269	372,045	171,752	630,620	16,376,281	
La Grange	612,748	-	-	-	206,147	-	1,613	12,550	85,654	34,782	29,462	95,041	1,077,997	
Pink Hill	197,222	2,791	-	-	70,913	2,955	301	2,332	19,854	11,217	916	20,283	328,783	
Lincoln														
Lincolnton	4,757,887	-	-	78,832	2,244,054	66,169	5,899	45,873	447,962	311,813	48,986	314,080	8,321,554	
Maiden**	See Catawba County													
Macon														
Franklin	1,748,971	38,383	-	106,613	541,662	-	-	17,117	258,992	148,575	30,223	124,507	3,015,042	
Highlands*	2,582,929	21,976	-	-	818,786	-	518	4,020	92,896	51,246	31,773	54,941	3,659,085	
Madison														
Hot Springs	186,064	-	-	-	95,196	-	316	2,450	20,979	6,629	2,088	23,224	336,945	
Mars Hill	545,434	10,024	-	-	343,053	-	1,150	8,974	91,537	30,950	6,978	58,881	1,096,982	
Marshall	369,418	-	-	-	148,384	-	493	3,814	77,366	51,221	3,225	22,719	676,640	
Martin														
Bear Grass	14,591	-	-	-	5,347	-	-	319	3,574	1,774	277	2,632	28,514	
Everetts	28,304	175	-	-	10,104	50	-	709	5,303	2,607	-	5,709	52,961	
Hamilton	74,612	-	-	-	28,956	-	227	1,763	220,168	4,254	1,298	14,353	345,631	
Hassell+	6,230	-	-	-	2,299	50	-	367	4,523	1,024	-	4,476	18,969	
Jamesville	124,359	470	-	-	44,517	-	273	2,126	12,108	12,124	2,353	16,260	214,590	
Oak City	72,519	-	-	-	26,064	-	-	1,369	7,633	4,387	2,017	13,264	127,254	
Parmele	54,632	-	-	-	21,905	-	-	1,199	4,993	2,584	-	9,390	94,702	
Robersonville	541,501	11,791	-	-	190,242	3,336	825	6,421	92,479	27,167	11,326	57,299	942,388	
Williamston	2,639,805	109,590	-	-	1,020,788	5,730	3,045	23,682	207,606	94,468	42,560	169,341	4,316,616	
McDowell														
Marion	2,263,470	83,169	-	-	1,095,006	28,406	4,600	35,786	339,643	177,893	68,988	227,645	4,324,606	
Old Fort	307,332	2,748	-	-	151,191	58,673	510	-	104,111	27,003	6,911	30,131	688,610	
Mecklenburg														
Charlotte	420,172,027	34,519,138	-	-	90,262,711	-	429,115	3,348,369	29,161,945	9,407,653	7,717,932	19,773,671	614,792,561	
Cornelius	11,748,735	-	-	-	2,746,132	-	14,893	116,575	875,628	229,373	246,880	705,337	16,683,553	
Davidson*	6,100,364	156,145	-	-	1,362,950	-	6,490	50,716	426,543	123,972	131,343	306,047	8,664,570	
Huntersville	17,074,789	-	-	-	3,860,153	-	28,036	219,332	1,672,693	354,838	547,744	1,340,727	25,098,310	
Matthews	10,812,052	546,422	-	-	2,339,464	-	15,920	124,243	1,084,546	360,014	209,912	745,750	16,238,324	
Mint Hill*	6,264,462	-	-	-	1,403,637	-	13,393	104,327	592,902	99,940	238,558	659,130	9,376,349	
Pineville	5,173,418	602,585	-	-	1,181,725	-	4,457	34,833	715,549	89,379	44,329	189,478	8,035,752	
Stallings**	See Union County													
Weddington**	See Union County													
Mitchell														
Bakersville	102,987	995	-	-	42,791	-	261	-	21,675	16,168	5,160	14,778	204,815	
Spruce Pine	887,783	5,445	-	-	372,287	6,661	1,219	9,470	181,087	36,920	22,450	84,148	1,607,470	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:		Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2012-2013:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]		
		License taxes	Meals taxes	Occupancy taxes										
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Montgomery														
Biscoe	692,443	-	-	-	286,977	-	960	7,467	194,827	12,444	6,347	53,606	1,255,071	
Candor*	409,968	30	-	-	141,975	-	475	3,696	78,953	11,206	2,837	29,118	678,258	
Mount Gilead	495,342	-	-	-	197,615	8,177	662	5,157	53,730	23,324	7,797	40,170	831,975	
Star	266,849	-	-	-	147,710	41,491	496	3,863	19,094	7,634	3,250	32,383	522,770	
Troy	912,610	3,049	-	-	562,293	2,317	1,878	14,575	215,209	47,503	8,062	97,290	1,864,787	
Moore														
Aberdeen	3,181,509	168,155	-	-	1,400,965	-	3,762	29,439	296,733	32,776	111,322	209,609	5,434,270	
Cameron	130,742	295	-	-	60,892	-	163	1,258	8,026	4,093	1,073	9,618	216,159	
Candor**	See Montgomery County													
Carthage	903,047	14,357	-	-	472,191	-	1,263	9,842	112,863	20,973	12,894	75,140	1,622,570	
Foxfire Village	572,037	-	-	-	195,780	-	-	4,086	29,713	5,269	24,848	41,665	873,397	
Pinebluff	378,563	-	-	-	285,263	-	762	5,940	46,280	8,822	15,442	53,887	794,960	
Pinehurst	9,630,231	1,775	-	-	3,179,725	-	8,502	66,271	608,490	119,693	294,150	485,356	14,394,193	
Robbins	360,574	1,911	-	-	233,385	6,485	623	1,747	33,705	11,561	1,106	35,505	686,602	
Southern Pines	7,783,368	85,353	-	-	2,645,937	31,284	7,069	55,059	600,121	150,498	159,917	390,633	11,909,239	
Taylorstown	345,693	-	-	-	152,758	-	408	3,171	16,810	6,900	2,692	23,312	551,745	
Vass	301,647	-	-	-	152,620	-	407	3,167	29,067	12,512	6,088	29,627	535,135	
Whispering Pines	1,616,115	4,134	-	-	638,163	-	1,708	13,328	94,782	18,350	39,417	112,347	2,538,345	
Nash														
Bailey	195,371	1,453	-	-	95,908	-	315	2,445	24,117	11,973	32,453	18,827	382,861	
Castalia	17,000	-	-	-	45,195	-	148	1,150	7,377	3,186	501	8,330	82,888	
Dortches	-	-	-	-	161,753	-	-	4,142	21,211	3,008	655	-	190,770	
Middlesex	242,519	1,973	-	-	138,878	-	457	3,548	21,748	7,346	713	26,963	444,143	
Momeyer	16,502	-	-	-	37,905	-	-	971	5,622	3,316	824	-	65,140	
Nashville	2,068,698	51,612	-	-	919,151	-	3,022	23,486	179,564	50,165	51,409	155,137	3,502,244	
Red Oak	-	-	-	-	589,640	-	-	15,100	90,459	9,866	13,570	-	718,636	
Rocky Mount*	22,790,266	989,505	-	-	9,244,879	-	31,906	247,804	2,307,495	753,859	542,354	1,631,392	38,539,459	
Sharpsburg*	439,929	11,779	-	-	260,557	-	1,129	8,775	51,869	20,213	12,134	58,661	865,047	
Spring Hope	455,247	7,230	-	-	227,154	-	747	5,805	55,848	15,880	12,255	41,262	821,428	
Whitakers*	240,654	1,506	-	-	114,548	-	412	3,198	36,087	9,266	3,708	24,203	433,580	
New Hanover														
Carolina Beach	3,883,916	126,062	-	733,422	1,268,130	-	3,267	25,454	287,242	61,641	100,648	186,527	6,676,309	
Kure Beach	2,107,547	11,227	-	315,163	675,102	-	1,164	9,077	92,028	16,085	37,347	64,689	3,329,428	
Wilmington	58,198,915	2,587,219	-	2,596,916	18,505,641	-	61,544	479,813	4,731,424	1,346,638	1,438,348	2,889,182	92,835,641	
Wrightsville Beach	3,265,505	28,635	-	1,028,389	1,072,500	-	1,405	10,936	184,934	51,175	68,527	69,731	5,781,736	
Northampton														
Conway	247,142	25	-	-	122,317	-	-	3,583	63,688	8,287	1,301	24,205	470,549	
Garysburg	190,007	10,108	-	-	153,125	-	-	4,475	15,670	10,362	9,729	34,764	428,240	
Gaston	222,084	21,861	-	-	168,294	-	-	4,921	37,592	15,893	14,419	41,081	526,145	
Jackson	164,501	2,220	-	-	74,083	-	-	2,165	24,708	6,588	1,867	16,789	292,921	
Lasker	11,369	-	-	-	17,898	-	-	525	3,562	1,005	447	4,010	38,814	
Rich Square	317,285	5,975	-	-	140,975	-	-	4,121	39,379	10,820	4,272	31,886	554,712	
Seaboard	127,970	32,506	-	-	91,876	-	-	2,690	17,626	5,628	6,903	19,835	305,034	
Severn	142,854	-	-	-	40,212	7,811	-	1,177	33,168	1,878	935	9,319	237,355	
Woodland	156,976	120	-	-	116,832	-	-	3,412	22,665	5,923	5,388	25,132	336,447	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:												Total	
	Municipal property tax levies	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1	State aid:								State street-aid [Powell Bill allocation]
		License taxes	Meals taxes	Occupancy taxes		Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I			
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Onslow														
Holly Ridge	931,876	11,173	-	-	410,731	-	770	6,054	73,482	8,221	13,233	46,046	1,501,586	
Jacksonville	20,145,219	765,542	-	-	10,095,881	-	42,845	334,721	1,870,413	576,169	465,505	1,828,899	36,125,195	
North Topsail Beach	3,207,419	11,702	-	742,098	1,015,480	-	424	3,311	117,085	15,163	47,294	26,878	5,186,855	
Richlands	560,816	7,712	-	-	279,419	-	905	7,078	78,960	15,702	20,574	50,970	1,022,135	
Surf City**	See Pender County													
Swansboro	1,451,379	28,038	-	-	802,616	-	1,569	12,283	130,795	22,539	27,054	78,287	2,554,560	
Orange														
Carrboro	11,919,738	521,840	-	-	3,504,513	-	11,310	88,182	489,594	189,056	247,014	487,937	17,459,183	
Chapel Hill*	37,793,621	1,002,054	-	977,365	10,332,311	-	33,213	259,269	2,176,455	717,982	800,943	1,491,339	55,584,552	
Durham**	See Durham County													
Hillsborough	5,281,292	96,549	280,165	-	1,095,782	-	3,534	27,536	280,329	112,487	86,068	182,284	7,446,026	
Mebane**	See Alamance County													
Pamlico														
Alliance	24,250	3,500	-	-	-	-	432	3,355	25,256	7,981	2,635	-	67,409	
Arapahoe	-	-	-	-	-	447	-	2,476	13,301	3,052	2,574	-	21,850	
Bayboro	83,696	1,021	-	-	22,300	413	705	5,481	30,237	8,493	8,078	33,531	193,954	
Grantsboro	23,850	-	-	-	6,155	467	-	3,036	18,973	1,482	1,427	-	55,389	
Mesic	30,411	-	-	-	7,963	59	124	962	4,092	2,769	653	6,774	53,807	
Minnesott Beach	128,541	45	-	-	33,985	-	255	1,986	9,782	1,646	3,201	18,703	198,143	
Oriental	461,584	-	-	21,362	121,090	-	510	3,972	37,714	5,602	11,756	40,508	704,098	
Stonewall	30,171	-	-	-	9,028	-	-	1,234	8,529	1,667	361	8,265	59,255	
Vandemere	42,556	-	-	-	11,206	-	143	1,111	7,312	2,779	762	14,774	80,643	
Pasquotank														
Elizabeth City*	6,883,742	294,353	-	-	2,782,060	-	10,386	80,701	841,589	231,931	144,196	498,802	11,767,760	
Pender														
Atkinson+	50,650	-	-	-	61,717	-	173	1,347	18,146	5,921	1,141	13,324	152,420	
Burgaw	1,278,152	7,914	-	6,864	789,605	-	2,207	17,174	140,421	52,438	22,888	111,418	2,429,080	
Saint Helena	16,460	-	-	-	80,088	-	224	1,745	7,526	2,879	1,581	10,547	121,051	
Surf City*	5,358,030	45,214	-	519,718	758,842	-	1,077	8,394	158,945	21,468	68,696	74,633	7,015,017	
Topsail Beach	1,815,833	7,996	-	390,841	75,592	3,112	212	1,649	37,855	8,917	19,757	16,331	2,378,095	
Wallace**	See Duplin County													
Watha	4,612	-	-	-	39,398	-	110	862	2,816	1,570	1,074	4,765	55,206	
Perquimans														
Hertford	493,451	35,278	-	-	375,048	-	1,211	9,422	68,607	31,174	15,889	60,423	1,090,503	
Winfall	197,174	3,541	-	-	104,600	-	338	2,633	18,446	6,081	2,587	19,616	355,016	
Person														
Roxboro	4,215,653	210,345	-	-	1,216,208	1,395	4,636	35,983	446,855	133,793	73,200	228,769	6,566,836	
Pitt														
Ayden	1,201,252	-	-	-	878,090	-	2,805	21,837	303,863	70,022	36,243	153,600	2,667,712	
Bethel	375,631	1,063	-	-	279,304	-	892	6,938	35,240	22,626	10,420	52,923	785,035	
Falkland	19,083	130	-	-	17,026	-	54	424	-	2,574	180	2,082	41,554	
Farmville	1,451,595	63,463	-	-	826,206	1,724	2,638	20,537	269,710	59,902	34,277	143,720	2,873,772	
Fountain	121,768	275	-	-	75,918	-	242	1,885	12,677	5,953	536	15,093	234,348	
Greenville	29,812,615	1,554,930	-	-	15,106,997	-	48,330	376,811	4,416,773	996,984	903,072	2,215,848	55,432,361	
Grifton*	553,627	11,132	-	-	439,710	-	1,484	11,548	63,981	28,095	4,991	77,223	1,191,790	
Grimesland	80,107	2,472	-	-	78,561	-	251	1,951	15,723	14,806	3,076	13,639	210,586	
Simpson	101,683	-	-	-	73,515	-	235	1,824	-	5,021	1,549	12,992	196,819	
Winterville	3,409,834	21,098	-	-	1,653,347	-	5,282	41,132	113,740	67,780	73,087	264,733	5,650,032	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:												Total [\$]	
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid:								
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]		Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
Polk														
Columbus	499,081	18,158	-	19,616	179,402	1,359	547	4,243	60,798	20,309	8,650	31,957	844,120	
Saluda*	614,409	7,735	-	-	133,548	8,374	395	3,061	26,543	15,411	12,114	30,516	852,107	
Tryon	954,383	-	-	18,887	303,260	27,206	927	7,218	66,723	28,525	18,160	67,763	1,493,053	
Randolph														
Archdale*	2,778,716	139,067	-	-	1,901,765	-	6,519	50,729	354,491	123,695	112,497	322,601	5,790,078	
Asheboro	12,776,183	314,215	-	-	4,253,380	110,213	14,269	111,024	1,622,729	239,117	158,514	682,335	20,281,980	
Franklinville	152,848	-	-	-	194,703	-	652	-	28,408	2,773	2,724	34,588	416,696	
High Point**	See Guilford County													
Liberty	908,625	24,190	-	-	445,155	4,086	1,491	11,579	91,523	43,082	14,125	91,981	1,635,836	
Ramseur	705,511	13,576	-	-	282,702	12,367	946	-	(84)	15,877	10,558	52,016	1,093,468	
Randleman	2,268,017	5,025	-	-	689,677	6,409	2,310	17,948	343,056	33,459	25,972	121,992	3,513,864	
Seagrove+	128,570	-	-	-	37,990	2,963	127	-	13,960	5,399	841	11,062	200,912	
Staley	24,048	-	-	-	66,480	-	223	-	9,877	4,350	1,472	14,078	120,528	
Thomasville**	See Davidson County													
Trinity	539,860	-	-	-	1,105,546	-	3,700	-	227,926	33,273	47,727	151,696	2,109,728	
Richmond														
Dobbins Heights	89,907	-	-	-	158,121	-	-	3,758	15,551	2,657	5,046	32,117	307,156	
Ellerbe	214,970	1,118	-	-	193,279	-	591	2,919	33,874	24,346	8,190	39,065	518,351	
Hamlet	2,022,044	29,391	-	-	1,196,838	-	3,661	28,481	236,563	77,641	60,724	207,591	3,862,935	
Hoffman	36,344	-	-	-	107,391	-	328	2,555	11,090	1,998	2,991	28,993	191,690	
Norman	-	-	-	-	25,729	-	-	389	3,342	830	-	-	30,290	
Rockingham	3,078,485	106,269	-	-	1,747,922	-	5,342	41,530	584,072	223,943	121,229	278,693	6,187,484	
Robeson														
Fairmont	780,471	75,433	-	-	486,783	-	1,487	11,557	90,655	25,749	16,218	90,899	1,579,251	
Lumber Bridge	22,016	-	-	-	17,285	-	-	-	6,896	2,745	1,120	4,110	54,172	
Lumberton	9,285,060	605,335	-	977,277	3,958,355	-	12,091	93,995	1,112,160	289,456	173,898	651,725	17,159,352	
Marietta	-	-	-	-	32,240	-	-	-	1,475	1,095	651	-	35,461	
Maxton*	695,514	43,467	-	-	441,465	-	1,349	10,481	79,323	33,854	10,920	79,555	1,395,928	
McDonald	1,827	-	-	-	20,656	-	-	-	2,884	425	417	3,943	30,152	
Orrum	-	-	-	-	16,915	-	52	-	4,626	1,893	342	-	23,828	
Parkton	128,888	-	-	-	80,171	-	245	-	17,757	4,240	4,572	18,066	253,939	
Pembroke	1,126,907	170,223	-	33,669	524,826	-	1,593	12,314	185,101	36,521	10,564	87,706	2,189,424	
Proctorville	9,657	-	-	-	21,512	-	-	-	3,613	1,288	434	5,140	41,645	
Raynham+	4,740	-	-	-	17,469	-	53	-	2,143	546	-	2,890	27,841	
Red Springs*	1,093,417	118,964	-	-	630,858	-	1,929	15,008	113,088	34,538	26,396	104,851	2,139,049	
Rennert+	10,605	-	-	-	71,036	-	-	-	4,877	1,341	-	11,324	99,183	
Rowland	348,124	2,585	-	12,842	188,906	-	577	4,479	36,752	6,115	2,658	41,937	644,975	
St Pauls	676,631	72,615	-	32,613	414,410	-	1,265	9,820	85,634	19,148	8,361	70,726	1,391,223	
Rockingham														
Eden	5,522,838	171,822	-	104,612	2,654,423	10,929	8,694	67,487	608,238	169,851	135,234	489,816	9,943,942	
Madison	1,617,432	62,247	-	-	380,945	51,360	1,248	9,693	316,414	35,135	23,025	73,018	2,570,518	
Mayodan	1,148,936	14,730	-	-	422,653	8,749	1,386	10,765	165,484	23,327	23,181	75,638	1,894,848	
Reidsville	7,833,402	50,123	-	49,661	2,458,795	101,029	8,054	62,522	1,079,939	194,661	116,718	444,887	12,399,790	
Stoneville	439,066	946	-	-	179,679	11,787	589	4,576	34,094	12,475	4,205	34,112	721,529	
Wentworth	-	-	-	-	476,105	-	-	12,052	106,495	143	10,314	-	605,109	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:				Municipal share: local government sales taxes 1	State aid:		Municipal Shares of State Levied Taxes:						Total
	Municipal property tax levies	Taxes collected during fiscal year 2012-2013:				Hold harmless distribution § 105-521	Solid waste disposal tax	Beer and wine excise taxes	Utility taxes: electric franchise/ PNG excise	Telecommunications tax distribution § 105-164.44F	Video programming distribution § 105-164.44I	State street-aid [Powell Bill allocation]		
		License taxes	Meals taxes	Occupancy taxes										
[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		
Rowan														
China Grove	1,514,443	-	-	-	663,438	-	2,333	18,140	174,743	51,420	23,751	118,278	2,566,545	
Cleveland	408,252	-	-	-	138,646	47,540	487	3,788	153,327	17,522	5,799	29,355	804,716	
East Spencer+	681,874	-	-	-	242,571	-	852	6,623	72,902	14,671	4,170	55,471	1,079,135	
Faith	253,076	-	-	-	129,054	-	454	3,530	26,609	9,665	8,188	26,570	457,146	
Granite Quarry	804,091	36,519	-	-	472,183	-	1,662	12,939	71,299	17,367	28,067	82,442	1,526,569	
Kannapolis**	See Cabarrus County													
Landis	1,184,827	-	-	-	492,940	-	1,733	13,482	223,839	24,079	11,419	101,034	2,053,354	
Rockwell	490,496	-	-	-	335,869	-	1,181	9,186	71,579	29,364	16,179	60,894	1,014,748	
Salisbury	17,623,494	324,581	-	314,837	5,357,883	313,103	18,825	146,285	1,679,614	615,101	267,027	969,180	27,629,932	
Spencer	1,296,640	30,928	-	-	518,163	-	1,821	14,151	115,122	31,582	9,893	104,891	2,123,192	
Rutherford														
Bostic	41,967	-	-	-	16,056	-	217	-	6,329	22,906	2,084	12,320	101,879	
Chimney Rock	43,867	-	-	-	20,836	-	63	442	11,911	3,315	695	-	81,129	
Ellenboro	56,925	-	-	-	22,318	-	493	-	14,921	34,319	1,655	27,144	157,775	
Forest City	3,068,378	460	-	-	728,337	20,500	4,186	32,523	507,388	141,993	40,982	245,539	4,790,286	
Lake Lure	2,363,598	275,215	-	-	839,536	-	676	5,258	105,599	24,560	28,834	68,795	3,712,071	
Ruth	74,493	-	-	-	29,341	4,609	250	-	10,097	4,203	-	14,790	137,782	
Rutherfordton	1,677,684	58,623	-	-	624,650	-	2,369	18,403	180,174	130,038	35,232	139,780	2,866,952	
Spindale	1,305,482	915	-	-	502,574	47,079	2,419	18,779	151,010	50,965	10,825	148,738	2,238,786	
Sampson														
Autryville	53,955	320	-	-	37,028	-	112	-	7,625	4,024	2,134	11,391	116,589	
Clinton	2,849,254	141,365	-	-	1,606,936	37,863	4,846	37,693	688,878	119,990	42,418	258,403	5,787,646	
Faison**	See Duplin County													
Garland	194,991	8,874	-	-	116,634	832	352	2,734	25,742	8,550	3,144	31,210	393,063	
Harrells*	21,893	-	-	-	37,677	-	114	-	9,063	4,317	753	6,260	80,077	
Newton Grove	216,957	-	-	-	105,581	-	318	2,467	38,112	8,439	2,101	19,992	393,967	
Roseboro	560,513	36,785	-	-	222,392	-	670	5,214	53,056	14,050	8,107	43,018	943,805	
Salemburg	89,890	1,391	-	-	81,152	-	245	-	33,288	5,271	3,823	17,576	232,636	
Turkey	22,849	-	-	-	55,113	-	166	-	6,668	3,229	807	10,334	99,166	
Scotland														
East Laurinburg	14,965	-	-	-	5,258	-	167	1,299	5,760	2,605	10,196	10,599	50,849	
Gibson	110,493	-	-	-	37,945	-	-	2,327	12,438	9,328	3,594	18,123	194,249	
Laurinburg	3,268,937	20,695	-	-	1,298,165	-	8,893	69,245	595,997	247,059	239,364	475,441	6,223,797	
Maxton**	See Robeson County													
Wagram	177,741	3,288	-	-	62,625	-	469	3,657	18,743	9,868	-	29,814	306,206	
Stanly														
Albemarle	5,583,319	289,604	-	-	2,721,508	-	8,937	69,416	882,772	171,986	123,480	525,069	10,376,091	
Badin	212,649	-	-	-	336,872	-	-	8,552	26,506	10,447	9,274	56,391	660,690	
Locust*	1,294,483	33,286	-	-	526,454	-	1,682	13,127	132,012	27,038	18,015	103,740	2,149,837	
Misenhimer	28,029	-	-	-	115,386	-	378	-	19,096	7,808	-	14,062	184,759	
New London	164,386	-	-	-	103,402	-	339	-	149,193	18,799	5,649	20,061	461,830	
Norwood	1,014,253	7,295	-	-	405,858	-	1,333	10,354	105,037	20,259	21,519	78,206	1,664,113	
Oakboro	607,974	2,517	-	-	323,030	-	1,063	-	113,063	22,282	15,763	72,766	1,158,458	
Red Cross	82,750	-	-	-	127,326	-	418	-	26,780	8,625	2,765	15,600	264,264	
Richfield	113,062	11,091	-	-	105,846	-	348	2,691	36,021	10,889	5,302	25,204	310,455	
Stanfield	433,239	940	-	-	256,904	-	845	6,575	51,148	17,856	8,270	46,623	822,400	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid: Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Utility taxes: electric franchise/PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]										
Stokes														
Danbury	27,315	-	-	-	10,064	-	106	814	10,556	5,153	1,403	7,400	62,810	
King*	2,390,772	-	-	-	786,522	-	3,862	29,856	253,311	63,745	42,071	204,978	3,775,118	
Tobaccoville**	See Forsyth County													
Walnut Cove	401,192	26,124	-	-	139,309	-	788	6,107	60,629	14,856	9,621	47,878	706,503	
Surry														
Dobson	527,951	-	-	-	378,513	-	895	6,964	115,869	10,593	9,368	47,380	1,097,533	
Elkin*	2,421,484	66,407	-	123,224	943,668	60,224	2,231	17,335	234,721	57,892	26,726	130,159	4,084,071	
Mount Airy	5,583,425	177,115	-	357,945	2,471,173	166,566	5,840	45,418	600,875	92,096	69,909	331,889	9,902,250	
Pilot Mountain	824,118	33,714	-	30,963	353,455	8,866	836	6,513	61,335	15,359	7,469	45,468	1,388,097	
Swain														
Bryson City	526,065	6,997	-	-	324,836	-	819	6,378	80,503	44,754	20,273	48,291	1,058,915	
Transylvania														
Brevard	4,375,775	-	-	-	1,284,701	-	4,333	33,756	302,272	95,489	48,165	224,918	6,369,410	
Rosman	86,273	1,200	-	-	26,466	-	324	2,515	18,305	6,884	2,690	13,964	158,621	
Tyrrell														
Columbia	260,460	-	-	-	65,042	-	-	3,709	33,182	12,257	25,414	24,836	424,900	
Union														
Fairview	85,529	-	-	-	22,265	-	-	-	104,548	39,426	8,208	-	259,976	
Hemby Bridge	-	-	-	-	-	803	-	-	42,515	17,597	15,375	-	76,290	
Indian Trail	6,565,448	114,985	-	-	1,622,411	-	19,521	152,081	1,179,168	98,197	299,937	808,181	10,859,929	
Lake Park	606,699	-	-	-	158,811	-	1,957	-	74,469	2,265	20,851	95,534	960,587	
Marshville	841,510	4,205	-	-	189,655	2,230	1,348	10,443	129,898	33,317	12,443	68,639	1,293,688	
Marvin	534,649	-	-	-	138,655	-	-	25,843	144,999	68,091	65,086	122,524	1,099,847	
Mineral Springs	69,687	-	-	-	18,530	62	-	-	203,207	5,897	20,731	-	318,114	
Mint Hill**	See Mecklenburg County													
Monroe	19,256,311	-	-	345,096	5,042,665	-	18,669	145,231	1,822,259	428,694	225,651	960,634	28,245,210	
Stallings*	3,534,765	57,936	-	-	915,017	-	8,086	63,051	481,861	10,503	171,588	368,285	5,611,091	
Unionville	102,395	-	-	-	26,625	2,333	-	-	154,639	69,804	27,330	-	383,126	
Waxhaw	4,947,248	-	-	-	1,204,304	-	5,940	46,438	332,454	79,710	161,894	276,750	7,054,737	
Weddington*	1,070,831	-	-	-	262,400	-	-	42,142	310,531	8,738	94,800	-	1,789,442	
Wesley Chapel	158,161	29,233	-	-	40,793	-	-	34,434	203,332	10,844	94,860	-	571,657	
Wingate	513,434	1,685	-	-	133,809	-	1,977	15,345	83,763	27,135	21,203	91,628	889,979	
Vance														
Henderson	6,097,994	-	-	-	2,395,935	9,318	8,567	66,551	571,653	161,239	118,097	452,189	9,881,543	
Kittrell	7,834	-	-	-	3,408	-	-	2,130	5,857	3,031	1,219	12,525	36,005	
Middleburg	14,495	-	-	-	6,341	-	-	573	5,790	1,398	-	6,653	35,251	
Wake														
Angier**	See Harnett County													
Apex	18,544,101	154,379	-	-	7,000,437	-	22,260	173,957	1,185,041	245,867	410,376	1,031,366	28,767,784	
Cary*	77,465,515	3,339,580	-	-	25,137,065	-	79,768	622,953	4,675,906	1,510,860	1,543,062	3,677,908	118,052,616	
Clayton**	See Johnston County													
Durham**	See Durham County													
Fuquay-Varina	9,072,224	165,058	-	-	3,399,175	-	10,831	84,796	663,362	111,484	205,047	546,566	14,258,543	
Garner	15,023,140	384,037	-	-	4,727,698	-	15,001	117,004	996,015	303,149	308,843	713,628	22,588,515	
Holly Springs	15,317,196	233,222	-	-	4,654,576	-	14,825	116,028	813,850	35,216	275,988	720,378	22,181,281	
Knightdale	5,898,466	232,601	-	-	2,165,988	-	6,898	53,979	413,460	75,837	161,611	328,681	9,337,522	
Morrisville*	14,177,870	1,130,477	-	-	3,536,563	-	11,267	88,203	983,030	133,926	508,203	489,215	21,058,755	
Raleigh*	197,753,379	16,503,801	-	-	73,956,523	-	234,550	1,829,031	16,285,747	5,555,371	4,836,473	10,343,674	327,298,549	
Rolesville	2,466,722	66,474	-	-	725,261	-	2,311	18,096	143,167	11,064	113,327	123,068	3,669,490	
Wake Forest*	20,748,839	386,049	-	-	5,534,361	-	17,806	139,022	1,106,904	136,670	403,086	796,640	29,269,378	
Wendell	2,309,315	-	-	-	1,074,868	-	3,414	26,653	174,081	61,245	127,294	171,358	3,948,228	
Zebulon*	4,050,902	36,278	-	-	802,097	222,150	2,541	19,798	318,537	71,725	92,931	124,477	5,741,436	

TABLE 66. -Continued

Municipalities	Locally Levied Taxes:													Total [\$]
	Municipal property tax levies [\$]	Taxes collected during fiscal year 2012-2013:			Municipal share: local government sales taxes 1 [\$]	State aid: Hold harmless distribution § 105-521 [\$]	Solid waste disposal tax [\$]	Beer and wine excise taxes [\$]	Municipal Shares of State Levied Taxes: Utility taxes: electric franchise/PNG excise [\$]	Telecommunications tax distribution § 105-164.44F [\$]	Video programming distribution § 105-164.44I [\$]	State street-aid [Powell Bill allocation] [\$]		
		License taxes [\$]	Meals taxes [\$]	Occupancy taxes [\$]										
Warren														
Macon	14,561	170	-	-	20,652	-	67	516	3,111	1,747	439	4,475	45,737	
Norlina	223,532	-	-	-	193,133	-	621	4,829	30,476	8,838	5,497	38,558	505,485	
Warrenton	453,446	8,690	-	-	148,791	853	479	3,727	52,351	9,619	17,217	27,498	722,671	
Washington														
Creswell	63,885	-	-	-	25,230	-	-	1,181	15,191	6,851	1,004	9,160	122,501	
Plymouth	959,798	4,270	-	-	405,608	-	2,133	16,565	114,278	61,198	20,026	113,630	1,697,506	
Roper	141,655	1,275	-	-	54,245	-	-	2,590	15,178	11,041	6,106	20,585	252,675	
Watauga														
Beech Mountain*	3,871,174	-	-	202,330	1,338,424	20,557	181	1,409	124,942	4,170	33,195	113,792	5,710,173	
Blowing Rock*	3,238,270	13,158	-	736,420	1,206,147	10,594	720	5,625	149,908	43,577	47,086	77,435	5,528,940	
Boone	5,247,019	71,987	-	1,006,442	2,161,598	-	10,139	79,127	761,572	250,004	163,168	442,946	10,194,001	
Seven Devils*	794,936	298	-	75,996	252,322	3,200	-	866	14,414	2,494	14,565	29,361	1,188,452	
Wayne														
Eureka	71,910	-	-	-	30,229	-	111	316	7,358	2,833	728	6,141	119,626	
Fremont	347,835	-	-	-	143,165	6,689	705	5,481	43,739	19,436	7,038	44,276	618,364	
Goldsboro	14,975,301	496,660	-	594,404	6,385,123	-	20,034	155,764	1,755,364	596,877	301,008	1,000,610	26,281,145	
Mount Olive*	1,456,375	31,016	-	-	609,570	5,088	2,630	20,502	215,660	61,912	22,324	140,191	2,565,268	
Pikeville	272,163	-	-	-	109,517	-	376	1,072	30,231	16,651	6,501	22,786	459,297	
Seven Springs	23,679	205	-	-	10,109	-	-	180	3,920	4,460	-	4,518	47,072	
Walnut Creek	641,863	-	-	-	268,759	-	474	3,688	22,579	4,270	37,903	35,690	1,015,225	
Wilkes														
Elkin**	See Surry County													
North Wilkesboro	2,116,891	22,951	-	-	957,791	55,728	2,389	18,565	265,565	79,057	39,403	144,413	3,702,752	
Ronda	65,227	218	-	-	93,825	-	234	1,811	18,606	1,826	5,443	17,707	204,897	
Wilkesboro	2,687,848	120,555	-	113,569	771,429	24,274	1,926	14,982	422,978	36,191	39,699	114,753	4,348,204	
Wilson														
Black Creek	161,184	-	-	-	56,338	-	434	3,386	31,316	6,077	5,939	21,661	286,335	
Elm City	392,003	2,709	-	-	122,059	12,155	754	5,879	57,555	24,119	4,977	41,809	664,020	
Kenly**	See Johnston County													
Lucama	187,623	1,079	-	-	60,115	-	632	4,921	50,753	12,856	4,735	31,218	353,932	
Saratoga	135,430	160	-	-	41,900	-	230	1,793	1,058	2,968	1,521	13,844	198,904	
Sharpsburg**	See Nash County													
Sims	76,160	311	-	-	24,281	-	170	1,339	5,869	6,830	2,535	8,695	126,189	
Stantonsburg	191,671	9,603	-	-	56,931	-	442	3,447	63,086	11,243	12,048	24,660	373,131	
Wilson	20,914,396	604,214	-	-	6,622,608	-	27,766	216,265	3,344,218	467,681	459,045	1,394,510	34,050,702	
Yadkin														
Boonville	371,819	-	-	-	123,679	4,129	684	5,315	85,876	6,976	7,212	39,377	645,066	
East Bend	217,115	-	-	-	74,347	-	339	2,633	21,194	16,445	4,235	23,192	359,500	
Jonesville	774,008	38,528	-	261,966	245,582	-	1,272	6,107	98,900	25,200	19,002	75,374	1,545,940	
Yadkinville	1,012,238	400	-	21,271	337,954	21,116	1,660	12,900	472,777	34,759	18,684	90,339	2,024,097	
Yancey														
Burnsville	858,840	23,333	-	-	358,204	-	955	7,419	105,038	51,959	17,661	53,215	1,476,625	
All reporting municipalities	2,534,523,743	111,430,638	280,165	29,688,969	830,916,687	5,310,688	2,962,322	23,150,478	228,330,912	62,413,171	53,950,836	145,610,105	4,028,568,714	

Detail may not add to totals due to rounding.

Note: Municipal property tax levies are computations derived by applying the municipal tax rate to the total assessed valuation of all municipal property. Municipal property tax levies generally reflect the total assessed valuation of taxable real property, taxable personal property other than registered motor vehicles, and public service company property as of January 1, 2013, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2013, net of releases made by that date.

+Denotes municipalities for which the computed municipal property tax levy reflects the assessed valuation of taxable real property and taxable personal property other than registered motor vehicles as of January 1 for the year most recently reported as 2013 values were unavailable at time of publication.

Information compiled from source data provided by the NCDOR Local Government Division.

**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 Does not include 1/2% Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, \$29,852,818.11 and Huntersville, \$1,944,495.76.

TABLE 67. LOCAL PROPERTY TAX LEVIES BY LOCATION OF PROPERTY AND TAX JURISDICTIONS

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located			
	County-wide taxes [\$]	District or township taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]	County-wide taxes [\$]	District or township taxes [\$]	Municipal taxes [\$]	Total [\$]
1999-00.....	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
2000-01.....	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
2001-02.....	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
2002-03.....	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
2003-04.....	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
2004-05.....	1,856,973,600	196,169,217	2,053,142,817	2,469,810,944	64,832,019	1,663,373,084	4,198,016,047	4,326,784,544	261,001,236	1,663,373,084	6,251,158,863
2005-06.....	1,960,965,707	204,271,763	2,165,237,470	2,708,178,263	69,459,273	1,751,740,005	4,529,377,541	4,669,143,970	273,731,036	1,751,740,005	6,694,615,011
2006-07.....	2,088,308,648	213,703,101	2,302,011,749	2,903,376,068	62,863,861	1,920,777,705	4,887,017,634	4,991,684,716	276,566,962	1,920,777,705	7,189,029,383
2007-08.....	2,231,032,839	230,599,006	2,461,631,845	3,180,675,208	70,332,079	2,061,464,949	5,312,472,236	5,411,708,047	300,931,085	2,061,464,949	7,774,104,081
2008-09.....	2,384,778,453	244,687,892	2,629,466,345	3,407,221,101	75,768,139	2,234,107,547	5,717,096,787	5,791,999,554	320,456,031	2,234,107,547	8,346,563,132
2009-10.....	2,400,970,470	249,649,259	2,650,619,729	3,503,655,034	83,567,530	2,287,366,484	5,874,589,048	5,904,625,504	333,216,789	2,287,366,484	8,525,208,777
2010-11.....	2,416,094,211	247,992,902	2,664,087,113	3,542,346,360	85,324,961	2,322,581,375	5,950,252,696	5,958,440,571	333,317,863	2,322,581,375	8,614,339,809
2011-12.....	2,402,210,022	269,473,145	2,671,683,167	3,783,856,248	81,745,291	2,452,684,088	6,318,285,627	6,186,066,270	351,218,436	2,452,684,088	8,989,968,794
2012-13.....	2,510,523,260	na	na	3,705,306,984	na	2,451,439,343	na	6,215,830,244	360,983,135	2,451,439,343	9,028,252,722
2013-14.....	2,564,900,981	na	na	3,803,393,248	na	2,534,523,743	na	6,368,294,229	375,373,834	2,534,523,743	9,278,191,806

Information compiled from property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division.

na =not available

TABLE 68. WEIGHTED AVERAGE PROPERTY TAX RATES PER \$100 OF ASSESSED VALUATION BY TAX JURISDICTIONS AND BY LOCATION OF PROPERTY

Fiscal year	Property in unincorporated areas			Property in municipalities				All property wherever located	
	County-wide rate [\$]	District or township rate [\$]	Total rate [\$]	County-wide rate [\$]	District or township rate [\$]	Municipal rate [\$]	Total rate [\$]	County-wide rate [\$]	All jurisdictions rate [\$]
1999-00.....	.650	.059	.709	.680	.015	.478	1.173	.666	.960
2000-01.....	.647	.060	.707	.658	.014	.464	1.136	.653	.943
2001-02.....	.633	.069	.702	.687	.015	.452	1.153	.663	.954
2002-03.....	.645	.067	.712	.678	.017	.459	1.153	.663	.957
2003-04.....	.637	.065	.702	.661	.017	.446	1.125	.650	.935
2004-05.....	.629	.066	.695	.660	.017	.445	1.122	.646	.934
2005-06.....	.621	.065	.686	.672	.017	.435	1.124	.650	.932
2006-07.....	.617	.063	.680	.674	.015	.446	1.134	.649	.934
2007-08.....	.593	.061	.654	.653	.014	.423	1.091	.627	.901
2008-09.....	.588	.060	.648	.630	.014	.413	1.057	.612	.882
2009-10.....	.572	.060	.632	.626	.015	.409	1.049	.603	.871
2010-11.....	.571	.059	.629	.627	.015	.411	1.053	.603	.871
2011-12.....	.579	.065	.644	.644	.014	.417	1.075	.617	.896
2012-13.....	.587	na	na	.643	na	.425	na	.619	.899
2013-14.....	.600	na	na	.657	na	.438	na	.633	.922

Weighted average property tax rates are derived by dividing the property tax levy by the assessed valuation for the corresponding jurisdiction and location.

Calculations based on property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division.

na =not available

TABLE 69. TOTAL ASSESSED VALUE OF SPECIFIED CLASSES OF PROPERTY LOCALLY TAXABLE IN NORTH CAROLINA

(Assessments are as of January 1 preceding beginning of fiscal year)

Fiscal year	Real property in unincorporated areas [\$]	Real property in municipalities [\$]	Tangible personal property a,b [\$]	Public service company property* [\$]	Grand total all property locally taxable [\$]
1999-00.....	153,001,351,611	192,703,637,554	105,984,739,896	20,874,178,731	472,563,907,792
2000-01.....	166,356,890,539	216,066,017,470	112,992,132,642	21,952,438,541	517,367,479,192
2001-02.....	180,144,715,702	241,687,253,676	116,740,143,820	23,355,586,210	561,927,699,408
2002-03.....	192,978,847,002	255,392,017,965	118,788,285,500	22,602,081,344	589,761,231,811
2003-04.....	211,776,805,940	274,684,893,634	117,944,792,111	22,997,034,378	627,403,526,063
2004-05.....	225,341,036,675	303,192,791,835	117,683,367,201	23,258,360,938	669,475,556,649
2005-06.....	243,896,538,372	328,485,307,585	122,599,101,419	23,633,784,744	718,614,732,120
2006-07.....	263,194,315,731	351,499,559,015	130,271,584,966	24,343,997,001	769,309,456,713
2007-08.....	300,188,905,158	404,162,869,316	134,254,054,069	24,292,362,350	862,898,190,893
2008-09.....	329,195,875,100	454,393,184,263	137,705,527,419	24,989,880,076	946,284,466,858
2009-10.....	343,914,192,373	475,356,883,707	134,833,894,416	25,094,980,476	979,199,950,972
2010-11.....	349,705,575,271	483,610,583,048	129,897,940,874	25,302,403,278	988,516,502,471
2011-12.....	351,410,777,474	492,611,258,392	132,825,298,453	26,258,400,909	1,003,105,735,228
2012-13.....	348,381,342,872	487,866,349,364	140,229,140,899	27,676,315,059	1,004,153,148,194
2013-14.....	346,449,040,152	485,657,871,974	145,983,572,280	28,191,879,176	1,006,282,363,582

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

a Amounts reflect the exemption of inventories from property taxes.

b Includes valuations of classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2013, net of releases made by that date.

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

TABLE 70. ASSESSED VALUATION OF PROPERTY LOCALLY TAXABLE BY LOCATION

Fiscal year	Assessed valuation		
	Property in unincorporated areas [\$]	Property in municipalities [\$]	Total [\$]
1999-00.....	216,203,106,461	256,360,801,331	472,563,907,792
2000-01.....	233,017,556,599	284,349,922,593	517,367,479,192
2001-02.....	248,642,354,891	313,285,344,517	561,927,699,408
2002-03.....	262,553,139,693	327,208,092,118	589,761,231,811
2003-04.....	281,898,003,246	345,505,522,817	627,403,526,063
2004-05.....	295,394,343,744	374,081,212,905	669,475,556,649
2005-06.....	315,654,933,221	402,959,798,899	718,614,732,120
2006-07.....	338,519,024,131	430,790,432,582	769,309,456,713
2007-08.....	376,120,202,990	486,777,987,903	862,898,190,893
2008-09.....	405,520,395,351	540,764,071,507	946,284,466,858
2009-10.....	419,393,635,022	559,806,315,950	979,199,950,972
2010-11.....	423,317,451,254	565,199,051,217	988,516,502,471
2011-12.....	415,169,933,327	587,935,801,901	1,003,105,735,228
2012-13.....	427,778,772,492	576,374,375,702	1,004,153,148,194
2013-14.....	427,148,893,962	579,133,469,620	1,006,282,363,582

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

TABLE 71. TOTAL PROPERTY TAXES LEVIED BY SPECIAL TAX DISTRICTS

Fiscal year	School district levies [\$]	All other district levies [\$]	Total [\$]
1999-00.....	36,760,336	129,796,287	166,556,623
2000-01.....	40,694,817	140,955,369	181,650,186
2001-02.....	44,969,224	172,412,771	217,381,995
2002-03.....	48,670,113	180,650,299	229,320,412
2003-04.....	49,732,680	194,081,246	243,813,926
2004-05.....	52,744,934	208,256,302	261,001,236
2005-06.....	55,282,919	218,448,117	273,731,036
2006-07.....	38,493,984	238,072,978	276,566,962
2007-08.....	41,666,968	259,264,117	300,931,085
2008-09.....	45,257,636	275,198,395	320,456,031
2009-10.....	45,613,537	287,603,252	333,216,789
2010-11.....	45,851,850	287,466,013	333,317,863
2011-12.....	53,648,774	297,569,662	351,218,436
2012-13.....	49,189,651	311,793,484	360,983,135
2013-14.....	43,585,324	331,788,510	375,373,834

Information compiled from property tax levy data provided by the NCDOR Local Government Division.

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES*
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2013-2014

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation [\$]	Total valuation [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation [\$]	valuation [\$]
Alamance	142,326,869	57,129	142,383,998	13,184,314	37,979,579	46,007,383	-	46,007,383	14,530,650	254,085,924
Alexander	41,074,701	-	41,074,701	18,141,112	1,045,639	8,722,458	-	8,722,458	-	68,983,910
Alleghany	1,417,378	-	1,417,378	33,821,811	-	573,477	-	573,477	-	35,812,666
Anson	46,405,004	2,118,943	48,523,947	142,860,592	31,962,395	12,923,367	-	12,923,367	5,717	236,276,018
Ashe	-	-	-	79,052,348	870,765	2,244,812	-	2,244,812	-	82,167,925
Avery	3,269,888	-	3,269,888	21,842,514	2,144,786	5,151,141	-	5,151,141	-	32,408,329
Beaufort	27,828,805	6,578	27,835,383	28,968,247	4,435,354	16,012,623	-	16,012,623	-	77,251,607
Bertie	14,294,698	4,900	14,299,598	13,338,502	1,625,961	7,512,466	-	7,512,466	-	36,776,527
Bladen	29,552,734	437,606	29,990,340	48,969,742	31,195,192	6,242,782	-	6,242,782	-	116,398,056
Brunswick	1,047,299,098	13,855,375	1,061,154,473	169,316,583	18,692,391	12,355,388	-	12,355,388	-	1,261,518,835
Buncombe	324,074,323	761,512	324,835,835	17,261,179	60,953,371	80,937,236	9,853	80,947,089	-	483,997,474
Burke	127,097,597	17,523	127,115,120	34,823,070	13,350,374	22,895,209	-	22,895,209	-	198,183,773
Cabarrus	104,946,719	-	104,946,719	18,688,077	88,305,751	50,868,107	166,740	51,034,847	9,886,668	272,862,062
Caldwell	68,248,192	84,879	68,333,071	49,370,996	8,422,425	21,481,059	-	21,481,059	-	147,607,551
Camden	5,904,291	-	5,904,291	6,534,220	333,530	3,216,004	-	3,216,004	-	15,988,045
Carteret	42,797,525	-	42,797,525	51,172,583	1,586,117	24,301,134	1,000	24,302,134	-	119,858,359
Caswell	35,482,552	426,254	35,908,806	10,247,073	3,466,125	9,415,333	-	9,415,333	1,124,546	60,161,883
Catawba	529,892,851	10,042,321	539,935,172	12,765,479	32,929,437	49,843,490	-	49,843,490	1,167,436	636,641,014
Chatham	113,427,609	6,152,961	119,580,570	19,224,927	24,442,412	24,374,091	-	24,374,091	13,267,240	200,889,240
Cherokee	21,734,210	-	21,734,210	19,943,729	-	9,850,325	-	9,850,325	-	51,528,264
Chowan	10,677,967	3,503	10,681,470	5,328,845	1,503,311	5,161,232	-	5,161,232	-	22,674,858
Clay	1,152,516	-	1,152,516	22,909,859	-	4,005,894	-	4,005,894	-	28,068,269
Cleveland	533,571,022	8,621	533,579,643	15,586,928	3,101,753	76,460,221	-	76,460,221	12,746,555	641,475,100
Columbus	56,288,535	-	56,288,535	57,519,676	10,932,571	22,135,323	9,503	22,144,826	-	146,885,608
Craven	50,154,918	85,600	50,240,518	15,174,753	15,665,780	35,422,880	-	35,422,880	-	116,503,931
Cumberland	86,133,486	37,747	86,171,233	72,943,152	52,790,491	86,531,961	-	86,531,961	1,292,072	299,728,909
Currituck	58,959,179	78,500	59,037,679	192,063	1,133,643	10,755,812	-	10,755,812	-	71,119,197
Dare	97,246,456	11,500	97,257,956	12,376,764	339,377	19,298,809	-	19,298,809	-	129,272,906
Davidson	91,775,471	2,599,556	94,375,027	75,901,682	6,097,896	91,760,837	-	91,760,837	50,521,195	318,656,637
Davie	35,236,505	7,712,400	42,948,905	22,125,708	4,493,557	4,302,084	-	4,302,084	712,800	74,583,054
Duplin	39,057,020	44,408	39,101,428	48,869,608	10,689,643	14,293,317	64,500	14,357,817	-	113,018,496
Durham	226,492,209	126,200	226,618,409	15,568,046	69,614,180	158,298,794	-	158,298,794	-	470,099,429
Edgecombe	14,744,443	13,574	14,758,017	27,901,494	11,663,829	55,052,028	-	55,052,028	-	109,375,368
Forsyth	299,925,904	5,695,996	305,621,900	7,216,172	82,902,908	139,634,054	-	139,634,054	4,071,341	539,446,375
Franklin	54,970,653	33,010	55,003,663	34,974,407	12,920,119	29,543,964	-	29,543,964	-	132,442,153
Gaston	501,457,368	405,118	501,862,486	36,388,235	64,092,423	61,976,794	-	61,976,794	37,444,106	701,764,044
Gates	9,119,984	90,333	9,210,317	7,076,532	703,977	4,762,267	-	4,762,267	-	21,753,093
Graham	24,240,319	-	24,240,319	-	-	3,615,509	-	3,615,509	-	27,855,828
Granville	48,092,354	-	48,092,354	28,440,407	21,308,865	14,972,818	-	14,972,818	-	112,814,444
Greene	7,150,032	-	7,150,032	17,874,645	4,113,352	5,009,890	-	5,009,890	-	34,147,919

TABLE 72. -Continued

Counties	Electric power companies			Electric membership corporations:	Gas companies:	Telephone companies			Gas pipeline companies:	Total utility company valuation
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation [\$]	Total valuation [\$]	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]	Total valuation [\$]	valuation [\$]
Guilford	385,661,462	837,179	386,498,641	2,708,351	122,302,418	255,430,143	-	255,430,143	145,607,982	912,547,535
Halifax	105,169,298	403,031	105,572,329	25,356,334	5,563,699	19,386,062	-	19,386,062	-	155,878,424
Harnett	67,882,793	131,009	68,013,802	52,155,091	8,867,529	31,019,745	-	31,019,745	1,071,638	161,127,805
Haywood	70,514,127	27,700	70,541,827	49,880,454	4,267,681	19,969,678	-	19,969,678	-	144,659,640
Henderson	136,624,254	729,300	137,353,554	-	35,524,922	28,503,567	8,945	28,512,512	-	201,390,988
Hertford	37,344,089	3,527	37,347,616	18,050,175	4,993,021	8,058,588	11,490	8,070,078	382,942	68,843,832
Hoke	21,928,061	-	21,928,061	32,892,594	1,977,996	10,274,410	-	10,274,410	-	67,073,061
Hyde	65,159	-	65,159	21,133,464	183,058	3,472,545	-	3,472,545	-	24,854,226
Iredell	138,081,461	12,210	138,093,671	70,198,307	46,805,548	46,786,669	-	46,786,669	27,086,827	328,971,022
Jackson	115,717,466	3,798,320	119,515,786	8,225,793	3,783,069	18,901,407	3,850	18,905,257	-	150,429,905
Johnston	129,191,214	659,055	129,850,269	14,213,737	75,381,977	37,123,403	-	37,123,403	6,997,843	263,567,229
Jones	7,147,297	-	7,147,297	23,423,985	714,097	3,260,207	-	3,260,207	-	34,545,586
Lee	47,298,322	218,378	47,516,700	16,156,974	10,440,174	28,627,774	50,000	28,677,774	537,183	103,328,805
Lenoir	36,819,012	1,003,491	37,822,503	10,328,388	9,980,497	24,093,010	-	24,093,010	-	82,224,398
Lincoln	260,809,970	3,791	260,813,761	39,949,745	9,632,789	23,317,310	-	23,317,310	8,720,794	342,434,399
Macon	96,737,894	133,530	96,871,424	9,956,306	5,000,000	13,435,883	-	13,435,883	-	125,263,613
Madison	12,329,563	-	12,329,563	35,448,773	1,105,592	7,244,969	-	7,244,969	-	56,128,897
Martin	39,528,544	7,913	39,536,457	7,574,696	3,061,552	10,198,504	-	10,198,504	-	60,371,209
McDowell	104,243,211	61,520	104,304,731	15,041,305	4,860,964	11,700,049	-	11,700,049	-	135,907,049
Mecklenburg	1,720,162,522	3,402,534	1,723,565,056	42,384,398	353,668,131	561,339,854	209,200	561,549,054	52,551,401	2,733,718,040
Mitchell	13,177,764	-	13,177,764	11,787,189	2,330,095	5,708,887	-	5,708,887	-	33,003,935
Montgomery	50,744,489	1,337,398	52,081,887	15,182,342	610,018	8,102,314	-	8,102,314	-	75,976,561
Moore	80,718,263	256,875	80,975,138	30,597,686	4,795,429	32,855,022	76,230	32,931,252	1,081,516	150,381,021
Nash	62,557,851	3,540	62,561,391	1,849,526	1,562,147	29,915,934	-	29,915,934	-	95,888,998
New Hanover	318,209,269	1,173,059	319,382,328	-	33,834,361	67,299,429	-	67,299,429	-	420,516,118
Northampton	61,531,810	67,410	61,599,220	7,942,433	3,021,372	7,056,478	-	7,056,478	1,003,421	80,622,924
Onslow	64,585,599	2,000	64,587,599	125,145,926	4,822,385	43,383,745	-	43,383,745	-	237,939,655
Orange	108,717,923	-	108,717,923	54,799,085	22,111,761	38,614,416	-	38,614,416	6,819,510	231,062,695
Pamlico	10,523,149	-	10,523,149	18,507,950	294,554	5,757,009	-	5,757,009	-	35,082,662
Pasquotank	18,801,964	144,078	18,946,042	18,622,043	3,382,744	12,812,806	-	12,812,806	-	53,763,635
Pender	40,102,750	-	40,102,750	44,288,349	5,711,357	14,838,394	-	14,838,394	-	104,940,850
Perquimans	13,955,964	3,503	13,959,467	18,872,009	659,089	4,905,186	-	4,905,186	-	38,395,751
Person	732,760,346	19,233,103	751,993,449	26,190,023	17,450,944	11,874,888	-	11,874,888	85,553	807,594,857
Pitt	15,735,298	48,665	15,783,963	15,112,391	5,386,380	48,013,299	-	48,013,299	-	84,296,033
Polk	27,290,791	-	27,290,791	18,418,227	10,895,345	10,544,796	-	10,544,796	320,580	67,469,739
Randolph	114,213,471	-	114,213,471	64,282,824	18,085,530	38,818,055	-	38,818,055	-	235,399,880
Richmond	515,166,668	863,945	516,030,613	128,772,519	28,471,284	23,473,940	-	23,473,940	723,467	697,471,823
Robeson	81,789,184	21,875	81,811,059	72,835,085	51,372,275	31,744,623	25,750	31,770,373	-	237,788,792
Rockingham	568,847,227	13,072,367	581,919,594	10,694,983	31,379,298	26,425,224	-	26,425,224	48,930,292	699,349,391
Rowan	530,042,772	1,325,476	531,368,248	9,493,244	27,858,978	41,269,605	-	41,269,605	40,022,272	650,012,347

TABLE 72. -Continued

Counties	Electric power companies			Electric membership corporations: Total valuation [\$]	Gas companies: Total valuation [\$]	Telephone companies			Gas pipeline companies: Total valuation [\$]	Total utility company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]			System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]		
Rutherford	416,419,167	27,000	416,446,167	28,238,301	9,940,614	21,281,242	-	21,281,242	-	475,906,324
Sampson	60,301,043	1,036,732	61,337,775	54,326,807	4,105,567	12,850,330	-	12,850,330	-	132,620,479
Scotland	26,571,438	-	26,571,438	15,705,228	17,611,891	14,185,738	-	14,185,738	-	74,074,295
Stanly	44,208,244	131,160	44,339,404	32,711,037	16,471,985	15,228,816	234,840	15,463,656	-	108,986,082
Stokes	478,835,292	1,139,328	479,974,620	18,195,014	1,010,788	13,837,604	-	13,837,604	-	513,018,026
Surry	74,319,267	16,270	74,335,537	35,639,071	5,528,707	18,435,029	-	18,435,029	-	133,938,344
Swain	36,778,354	79,100	36,857,454	-	728,656	7,612,473	-	7,612,473	-	45,198,583
Transylvania	51,343,045	5,030,710	56,373,755	21,459,155	3,669,057	32,829,234	-	32,829,234	-	114,331,201
Tyrrell	8,326,544	-	8,326,544	-	137,983	2,728,349	-	2,728,349	-	11,192,876
Union	97,925,352	47,006	97,972,358	123,227,448	56,738,591	46,376,330	90,460	46,466,790	-	324,405,187
Vance	46,120,644	41,530	46,162,174	4,473,148	7,191,659	14,928,580	-	14,928,580	-	72,755,561
Wake	1,889,119,352	15,124,873	1,904,244,225	69,109,284	245,333,621	424,889,469	-	424,889,469	27,625,917	2,671,202,516
Warren	26,824,960	36,594	26,861,554	20,440,002	709,795	8,814,810	-	8,814,810	24,709	56,850,870
Washington	34,382,663	-	34,382,663	2,112,558	3,602,574	4,295,766	-	4,295,766	-	44,393,561
Watauga	-	-	-	62,818,773	1,685,853	12,360,142	-	12,360,142	-	76,864,768
Wayne	529,068,250	104,154	529,172,404	26,112,579	32,415,574	30,264,731	-	30,264,731	-	617,965,288
Wilkes	96,096,071	190,060	96,286,131	26,283,797	3,190,423	12,652,914	-	12,652,914	-	138,413,265
Wilson	13,858,587	23,075	13,881,662	985,744	4,536,388	27,587,356	123,504	27,710,860	-	47,114,654
Yadkin	46,959,359	-	46,959,359	15,751,208	1,679,329	3,425,904	-	3,425,904	-	67,815,800
Yancey	10,356,395	-	10,356,395	25,319,021	1,158,645	5,176,982	-	5,176,982	-	42,011,043
All counties	15,924,063,683	122,925,421	16,046,989,104	3,105,276,953	2,137,407,039	3,653,241,999	1,085,865	3,654,327,864	516,364,173	25,460,365,133

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

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2013.

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.

TABLE 73. VALUATION OF PROPERTY OF TRANSPORTATION COMPANIES*
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2013-2014

Counties	Railroad property			Airline companies: System valuation 1 [\$]	Busline companies: System valuation 1 [\$]	Motor freight carriers: Total valuation 1 [\$]	Total transportation company valuation [\$]	Counties	Railroad property			Airline companies: System valuation 1 [\$]	Busline companies: System valuation 1 [\$]	Motor freight carriers: Total valuation 1 [\$]	Total transportation company valuation [\$]
	System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]						System valuation [\$]	Non-system valuation [\$]	Total 100% valuation [\$]				
Alamance	5,995,862	3,569,119	9,564,981	117,122	497,774	645,170	10,825,047	Guilford	43,394,280	1,887,260	45,281,540	40,304,959	1,386,051	69,083,573	156,056,123
Alexander	1,923,690	954,531	2,878,221	-	-	-	2,878,221	Halifax	24,687,316	630,950	25,318,266	-	266,670	68,692	25,653,628
Alleghany	-	-	-	-	691	-	691	Harnett	13,673,976	483,068	14,157,044	-	120,794	-	14,277,838
Anson	22,668,544	17,665	22,686,209	-	21,603	2,592,239	25,300,051	Haywood	3,991,528	-	3,991,528	-	303,360	-	4,294,888
Ashe	-	-	-	-	742	-	742	Henderson	9,544,224	32,500	9,576,724	-	90,822	4,715,611	14,383,157
Avery	-	-	-	-	-	-	-	Hertford	8,425,642	118,689	8,544,331	-	36,491	-	8,580,822
Beaufort	10,753,142	526,950	11,280,092	-	26,422	1,087,938	12,394,452	Hoke	2,571,910	-	2,571,910	-	15,601	641,106	3,228,617
Bertie	4,634,103	78,200	4,712,303	-	49,355	-	4,761,658	Hyde	-	-	-	-	-	-	-
Bladen	17,894,599	113,464	18,008,063	-	11,694	-	18,019,757	Iredell	14,816,108	1,163,810	15,979,918	-	447,705	4,183,155	20,610,778
Brunswick	9,883,815	40,298	9,924,113	-	35,412	5,262,698	15,222,223	Jackson	4,778,904	15,625	4,794,529	-	13,587	317,595	5,125,711
Buncombe	28,827,246	878,450	29,705,696	8,937,595	394,772	7,338,999	46,377,062	Johnston	39,823,342	1,253,140	41,076,482	-	481,149	7,512,063	49,069,694
Burke	15,797,792	16,560	15,814,352	-	298,472	949,160	17,061,984	Jones	617,381	-	617,381	-	44,024	349,343	1,010,748
Cabarrus	14,579,113	710,870	15,289,983	35,464	262,738	16,391,235	31,979,420	Lee	9,867,594	244,269	10,111,863	122	21,193	562,269	10,695,447
Caldwell	-	72,500	72,500	-	17,661	15,235,126	15,325,287	Lenoir	4,638,952	120,080	4,759,032	131,925	123,222	3,177,796	8,191,975
Camden	2,043,701	-	2,043,701	-	5,601	-	2,049,302	Lincoln	12,142,390	48,978	12,191,368	122	371,929	-	12,563,419
Carteret	4,968,963	4,804,634	9,773,597	1,675	31,940	-	9,807,212	Macon	298,800	-	298,800	-	-	300,031	598,831
Caswell	5,234,867	205,860	5,440,727	-	69,620	-	5,510,347	Madison	13,739,835	6,000	13,745,835	-	-	-	13,745,835
Catawba	14,836,343	106,200	14,942,543	78,653	791,527	34,430,028	50,242,751	Martin	3,257,293	350,016	3,607,309	-	45,742	-	3,653,051
Chatham	7,482,210	361,775	7,843,985	-	42,852	-	7,886,837	McDowell	58,818,180	173,315	58,991,495	-	291,175	204,399	59,487,069
Cherokee	1,120,500	-	1,120,500	-	-	-	1,120,500	Mecklenburg	68,670,142	22,613,750	91,283,892	652,036,734	879,961	113,100,453	857,301,040
Chowan	1,958,676	-	1,958,676	112,985	6,133	378,814	2,456,608	Mitchell	38,808,348	21,500	38,829,848	-	-	846,452	39,676,300
Clay	-	-	-	-	-	-	-	Montgomery	4,187,227	-	4,187,227	-	79,207	-	4,266,434
Cleveland	22,054,216	524,150	22,578,366	-	78,958	9,305,588	31,962,912	Moore	8,495,652	440,970	8,936,622	-	26,839	2,130,797	11,094,258
Columbus	5,334,575	596,331	5,930,906	-	842	-	5,931,748	Nash	13,253,948	411,805	13,665,753	-	361,862	7,050,397	21,078,012
Craven	12,173,934	1,471,870	13,645,804	6,673,203	107,408	1,790,477	22,216,892	New Hanover	7,526,771	3,626,500	11,153,271	15,932,557	80,367	11,386,490	38,552,685
Cumberland	35,465,121	1,415,831	36,880,952	8,024,186	280,551	24,006,414	69,192,103	Northampton	24,546,206	19,349	24,565,555	-	103,568	4,585,372	29,254,495
Currituck	6,483,431	-	6,483,431	228	-	-	6,483,659	Onslow	-	512,418	512,418	6,684,231	214,164	586,381	7,997,194
Dare	-	-	-	938,884	15,008	320,481	1,274,373	Orange	8,047,452	562,710	8,610,162	-	570,899	1,312,975	10,494,036
Davidson	45,040,983	634,465	45,675,448	-	342,256	23,927,142	69,944,846	Pamlico	285	174,900	175,185	-	1,063	-	176,248
Davie	3,156,397	117,106	3,273,503	-	181,984	180,132	3,635,619	Pasquotank	5,522,877	-	5,522,877	2,240	12,401	-	5,537,518
Duplin	6,360,455	-	6,360,455	-	174,038	607,970	7,142,463	Pender	-	33,280	33,280	-	107,819	4,522,686	4,663,785
Durham	9,402,179	3,777,552	13,179,731	-	953,067	6,982,639	21,115,437	Perquimans	6,991,592	-	6,991,592	-	10,534	141,495	7,143,621
Edgecombe	21,542,982	1,328,764	22,871,746	-	92,411	-	22,964,157	Person	2,582,065	114,577	2,696,642	-	2,012	-	2,698,654
Forsyth	23,206,429	1,771,446	24,977,875	705,225	602,994	21,302,195	47,588,289	Pitt	9,302,310	658,998	9,961,308	2,247,621	71,388	4,465,489	16,745,806
Franklin	2,385,802	198,250	2,584,052	-	343,193	-	2,927,245	Polk	3,736,578	-	3,736,578	-	20,803	-	3,757,381
Gaston	32,090,208	630,698	32,720,906	-	381,685	3,142,481	36,245,072	Randolph	6,933,628	762,077	7,695,705	439	292,265	8,891,559	16,879,968
Gates	-	-	-	-	29,386	-	29,386	Richmond	27,476,278	173,963	27,650,241	-	75,962	-	27,726,203
Graham	-	-	-	-	-	-	-	Robeson	52,067,688	389,321	52,457,009	-	223,371	1,167,859	53,848,239
Granville	6,620,137	194,150	6,814,287	-	350,942	1,993,152	9,158,381	Rockingham	22,138,420	233,515	22,371,935	-	133,999	5,435,696	27,941,630
Greene	668,341	-	668,341	-	21,131	-	689,472	Rowan	33,599,200	671,903	34,271,103	-	282,261	8,956,051	43,509,415

TABLE 73. -Continued

Counties	Railroad property			Airline companies: System valuation 1	Busline companies: System valuation 1	Motor freight carriers: Total valuation 1	Total transportation company valuation	Counties	Railroad property			Airline companies: System valuation 1	Busline companies: System valuation 1	Motor freight carriers: Total valuation 1	Total transportation company valuation
	System valuation	Non-system valuation	Total 100% valuation						System valuation	Non-system valuation	Total 100% valuation				
	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Rutherford	31,072,819	651,325	31,724,144	-	34,384	3,612,386	35,370,914	Vance	4,058,419	613,387	4,671,806	-	284,684	77,008	5,033,498
Sampson	611,497	170,230	781,727	-	112,071	2,936,677	3,830,475	Wake	29,344,658	9,514,910	38,859,568	175,049,049	953,030	17,243,464	232,105,111
Scotland	15,738,226	69,000	15,807,226	-	24,403	4,836,102	20,667,731	Warren	894,644	234,761	1,129,405	-	175,643	992,620	2,297,668
Stanly	8,214,327	-	8,214,327	-	13,601	-	8,227,928	Washington	3,171,546	32,700	3,204,246	-	16,636	474,013	3,694,895
Stokes	7,819,152	544,068	8,363,220	-	65,218	-	8,428,438	Watauga	-	-	-	-	30,854	1,446,138	1,476,992
Surry	6,669,521	-	6,669,521	-	234,392	28,109,973	35,013,886	Wayne	11,731,977	370,390	12,102,367	-	90,104	5,052,738	17,245,209
Swain	3,510,900	-	3,510,900	-	7,411	-	3,518,311	Wilkes	2,471,634	-	2,471,634	-	35,256	954,554	3,461,444
Transylvania	1,392,657	329,175	1,721,832	-	-	-	1,721,832	Wilson	27,786,459	235,960	28,022,419	-	197,054	9,222,586	37,442,059
Tyrrell	-	-	-	-	13,489	-	13,489	Yadkin	-	-	-	-	125,175	4,662,438	4,787,613
Union	29,355,873	70,660	29,426,533	-	23,524	1,110,826	30,560,883	Yancey	4,938,748	101,220	5,039,968	-	-	5,039,968	
								All counties	1,204,345,735	76,004,711	1,280,350,446	918,015,219	16,568,052	524,297,386	2,739,231,103

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

Information compiled from property tax assessed valuation data provided by the NCDOR Local Government Division.

The above presentation incorporates revised valuations and may differ from alternative previously compiled public service company valuation data for 2013.

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

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

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

TABLE 74. COUNTY-WIDE TAX LEVY COMPONENTS EXPRESSED AS A PERCENTAGE BY TYPE OF PROPERTY BY COUNTY, FISCAL YEAR 2013-2014

Counties	Taxable Real Property:			Taxable Personal Property:			Public Service Company Property [%]	Counties	Taxable Real Property:			Taxable Personal Property:			Public Service Company Property [%]
	Property Classified at Present Use Value [%]	Other Taxable Real Property [%]	Total Taxable Real Property [%]	Classified Registered Motor Vehicles* [%]	Other Taxable Personal Property [%]	Total Taxable Personal Property [%]			Property Classified at Present Use Value [%]	Other Taxable Real Property [%]	Total Taxable Real Property [%]	Classified Registered Motor Vehicles* [%]	Other Taxable Personal Property [%]	Total Taxable Personal Property [%]	
Alamance	1.34%	79.33%	80.66%	8.28%	8.94%	17.21%	2.12%	Johnston	1.70%	77.50%	79.20%	10.17%	8.37%	18.54%	2.26%
Alexander	5.75%	76.67%	82.42%	9.46%	5.35%	14.81%	2.77%	Jones	13.23%	66.21%	79.44%	9.70%	6.18%	15.88%	4.68%
Alleghany	5.09%	83.73%	88.82%	5.41%	3.78%	9.18%	2.00%	Lee	0.85%	72.55%	73.40%	8.25%	16.08%	24.33%	2.27%
Anson	12.91%	54.93%	67.84%	7.84%	9.24%	17.08%	15.08%	Lenoir	4.78%	65.23%	70.01%	10.29%	17.48%	27.76%	2.23%
Ashe	2.61%	87.02%	89.63%	5.43%	2.95%	8.38%	1.99%	Lincoln	1.74%	79.45%	81.18%	7.89%	6.71%	14.60%	4.22%
Avery	1.56%	92.33%	93.89%	3.46%	1.94%	5.40%	0.71%	Macon	1.26%	93.01%	94.27%	3.09%	1.30%	4.39%	1.34%
Beaufort	0.00%	68.75%	68.75%	6.86%	22.87%	29.73%	1.52%	Madison	6.81%	79.71%	86.52%	7.16%	2.95%	10.11%	3.36%
Bertie	15.35%	68.42%	83.77%	0.00%	12.43%	12.43%	3.80%	Martin	4.46%	59.75%	64.21%	8.96%	23.68%	32.64%	3.15%
Bladen	6.67%	66.27%	72.94%	7.98%	14.00%	21.98%	5.08%	McDowell	0.62%	74.65%	75.28%	8.87%	10.17%	19.03%	5.69%
Brunswick	0.50%	87.99%	88.50%	3.91%	2.44%	6.35%	5.15%	Mecklenburg	0.09%	82.25%	82.34%	6.83%	7.75%	14.57%	3.08%
Buncombe	1.25%	84.77%	86.02%	6.56%	5.57%	12.13%	1.86%	Mitchell	1.55%	78.79%	80.34%	7.34%	8.57%	15.91%	3.75%
Burke	1.26%	76.27%	77.53%	8.82%	10.24%	19.05%	3.42%	Montgomery	3.30%	79.60%	82.90%	6.57%	7.79%	14.36%	2.74%
Cabarrus	0.45%	81.75%	82.21%	8.02%	8.19%	16.20%	1.59%	Moore	2.41%	86.72%	89.14%	6.93%	2.61%	9.54%	1.32%
Caldwell	1.53%	76.39%	77.93%	8.67%	10.74%	19.41%	2.66%	Nash	3.19%	72.67%	75.86%	10.97%	11.51%	22.49%	1.65%
Camden	5.12%	83.02%	88.14%	7.54%	2.80%	10.35%	1.51%	New Hanover	0.10%	86.39%	86.49%	5.38%	6.56%	11.94%	1.57%
Carteret	0.46%	92.14%	92.60%	3.93%	2.62%	6.55%	0.85%	Northampton	9.77%	66.60%	76.37%	7.76%	10.45%	18.21%	5.42%
Caswell	3.45%	79.99%	83.44%	9.50%	2.75%	12.25%	4.31%	Onslow	1.01%	84.58%	85.60%	8.74%	3.89%	12.63%	1.77%
Catawba	1.50%	73.45%	74.95%	7.54%	13.30%	20.84%	4.21%	Orange	1.89%	88.78%	90.67%	5.54%	2.30%	7.84%	1.49%
Chatham	4.02%	82.38%	86.40%	6.23%	5.09%	11.32%	2.29%	Pamlico	3.30%	82.88%	86.18%	6.30%	5.30%	11.60%	2.22%
Cherokee	0.00%	88.74%	88.74%	6.17%	3.36%	9.53%	1.73%	Pasquotank	3.07%	82.67%	85.75%	8.35%	4.17%	12.52%	1.74%
Chowan	5.76%	78.33%	84.09%	7.33%	6.93%	14.25%	1.66%	Pender	2.37%	86.00%	88.37%	7.13%	2.78%	9.92%	1.71%
Clay	2.09%	90.15%	92.23%	4.18%	2.25%	6.42%	1.34%	Perquimans	89.72%	-1.04%	88.68%	5.69%	3.02%	8.70%	2.61%
Cleveland	2.63%	63.16%	65.80%	8.56%	17.08%	25.63%	8.57%	Person	2.53%	61.25%	63.77%	7.34%	9.95%	17.29%	18.94%
Columbus	7.16%	60.05%	67.21%	9.15%	19.23%	28.38%	4.41%	Pitt	2.22%	77.68%	79.91%	9.26%	9.96%	19.22%	0.88%
Craven	1.37%	82.39%	83.77%	7.89%	6.93%	14.82%	1.42%	Polk	3.77%	86.17%	89.94%	5.70%	1.77%	7.47%	2.59%
Cumberland	0.35%	81.64%	81.99%	9.69%	6.67%	16.36%	1.64%	Randolph	1.35%	76.32%	77.67%	9.58%	10.32%	19.91%	2.42%
Currituck	1.13%	91.34%	92.46%	3.65%	2.54%	6.19%	1.35%	Richmond	16.29%	42.44%	58.73%	9.17%	8.42%	17.59%	23.68%
Dare	0.00%	93.55%	93.55%	2.83%	2.59%	5.43%	1.03%	Robeson	4.09%	65.70%	69.79%	12.49%	12.89%	25.38%	4.84%
Davidson	0.83%	81.89%	82.73%	8.57%	5.78%	14.35%	2.92%	Rockingham	2.30%	67.75%	70.05%	9.37%	10.04%	19.41%	10.54%
Davie	1.48%	80.58%	82.06%	8.87%	7.17%	16.04%	1.90%	Rowan	2.56%	72.81%	75.37%	7.85%	10.82%	18.68%	5.95%
Duplin	12.45%	63.11%	75.57%	10.00%	11.40%	21.40%	3.04%	Rutherford	2.00%	71.09%	73.08%	6.63%	11.75%	18.39%	8.53%
Durham	0.20%	81.72%	81.92%	5.72%	10.77%	16.49%	1.59%	Sampson	12.72%	64.54%	77.26%	11.61%	7.84%	19.45%	3.29%
Edgecombe	6.24%	67.86%	74.10%	9.52%	12.10%	21.63%	4.27%	Scotland	2.59%	67.79%	70.38%	10.43%	14.60%	25.03%	4.59%
Forsyth	0.37%	80.07%	80.44%	8.04%	9.68%	17.72%	1.84%	Stanly	4.98%	75.07%	80.05%	10.01%	7.24%	17.25%	2.69%
Franklin	2.84%	75.92%	78.76%	9.92%	8.17%	18.08%	3.16%	Stokes	1.43%	69.77%	71.20%	9.22%	5.23%	14.44%	14.36%
Gaston	0.68%	77.52%	78.20%	9.34%	7.60%	16.94%	4.86%	Surry	4.83%	72.96%	77.80%	9.89%	9.13%	19.02%	3.18%
Gates	12.28%	71.22%	83.51%	9.11%	5.09%	14.20%	2.29%	Swain	0.51%	87.06%	87.57%	4.86%	4.45%	9.32%	3.11%
Graham	2.22%	86.65%	88.87%	5.27%	3.64%	8.91%	2.23%	Transylvania	0.63%	91.21%	91.84%	4.22%	2.02%	6.24%	1.92%
Granville	5.49%	74.69%	80.18%	7.24%	9.58%	16.82%	3.01%	Tyrrell	12.67%	74.77%	87.44%	5.12%	5.17%	10.28%	2.28%
Greene	0.00%	73.95%	73.95%	12.83%	9.92%	22.75%	3.30%	Union	1.81%	83.99%	85.80%	7.30%	5.42%	12.71%	1.49%
Guilford	0.14%	80.34%	80.49%	8.09%	9.10%	17.19%	2.32%	Vance	2.84%	74.39%	77.23%	9.98%	10.07%	20.04%	2.73%
Halifax	4.08%	69.68%	73.76%	9.59%	11.66%	21.25%	4.99%	Wake	0.32%	85.42%	85.74%	6.86%	5.08%	11.93%	2.32%
Harnett	2.06%	80.15%	82.21%	11.09%	4.49%	15.58%	2.21%	Warren	1.71%	87.46%	89.17%	4.56%	3.96%	8.52%	2.31%
Haywood	2.69%	82.76%	85.46%	6.66%	5.82%	12.49%	2.06%	Washington	12.50%	65.19%	77.69%	9.95%	6.90%	16.85%	5.46%
Henderson	1.27%	83.09%	84.36%	7.15%	6.74%	13.88%	1.76%	Watauga	1.26%	91.69%	92.95%	4.25%	1.92%	6.17%	0.87%
Hertford	0.00%	71.54%	71.54%	10.24%	13.13%	23.37%	5.08%	Wayne	0.00%	73.28%	73.28%	11.10%	7.53%	18.63%	8.09%
Hoke	2.63%	74.80%	77.43%	12.96%	7.24%	20.19%	2.37%	Wilkes	2.47%	79.19%	81.66%	8.81%	6.79%	15.60%	2.74%
Hyde	9.63%	80.63%	90.26%	3.26%	4.27%	7.53%	2.21%	Wilson	2.84%	69.25%	72.09%	8.39%	18.25%	26.63%	1.28%
Iredell	1.57%	81.03%	82.61%	6.65%	9.05%	15.70%	1.69%	Yadkin	8.81%	70.21%	79.02%	10.69%	7.76%	18.45%	2.53%
Jackson	1.39%	93.54%	94.93%	2.48%	1.23%	3.71%	1.36%	Yancey	1.81%	87.14%	88.95%	6.01%	3.24%	9.25%	1.80%
Note: Detail may not add to totals due to rounding.								All counties	1.58%	81.11%	82.69%	7.25%	7.25%	14.51%	2.80%

Information compiled from source data provided by the NCDOR Local Government Division.

Percentage computations generally reflect property valuations as of January 1, 2013 and incorporate revised public service company valuation data from Tables 72 and 73.

*Percentage computations for classified registered motor vehicles based on tax notices that were issued in accordance with § 105-330.5(a) during calendar year 2013, net of releases made by that date.

TABLE 75. COLLECTIONS OF OCCUPANCY, PREPARED FOODS, LAND TRANSFER TAXES, AND LICENSE TAXES BY COUNTY

County	Rate	Fiscal year 2010-2011				Rate	Fiscal year 2011-2012				Rate	Fiscal year 2012-2013			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Alamance	3	468,725			72,813	3	567,184			70,064	3	585,146			69,693
Alexander					9,240					12,660					12,420
Alleghany	3	36,553				6	38,881			3,980	6	53,210			4,335
Anson	6	27,524			5,075	6	37,288			915	6	34,126			5,055
Ashe	3	164,217			8,110	3	164,217			7,991	3	161,334			7,340
Avery					7,560					8,640					8,460
Beaufort					7,377					8,619					7,490
Bertie					6,173					5,935					5,536
Bladen										3,718					2,787
Brunswick	1	1,077,061			68,474	1	1,147,265			70,846	1	1,221,647			61,245
Buncombe	4	6,822,365			68,347	4	7,357,663			72,950	4	8,204,628			24,885
Burke	6	305,538			19,938	6	316,871			22,445	6	297,918			21,620
Cabarrus	6	3,578,493			563,973	6	3,823,678			594,165	6	4,041,699			582,949
Caldwell	3	64,463			20,698	3	66,096			22,851	3	88,741			9,297
Camden	6	28,581		300,298	308,223	6	31,577		327,954	337,938	6	28,736		267,888	275,257
Carteret	5	4,442,929			59,575	5	4,525,810			56,661	5	4,396,186			15,270
Caswell					6,645					705					705
Catawba					50,968					49,830					48,520
Chatham	3	73,137			18,920	3	78,155			18,205	3	78,482			19,930
Cherokee	3	111,635			13,860	4	163,470			11,040	4	164,125			13,080
Chowan	5	116,824		224,840	2,880	5	124,303		306,085	5,400	5	125,258		324,750	2,550
Clay	3	12,564			4,860	3	9,863			4,500	3	14,057			4,500
Cleveland	3	207,889			19,860	3	239,913			20,235	3	234,492			19,765
Columbus	3	63,686				3	68,540				3	55,150			11,676
Craven	6	1,363,600			62,141	6	1,586,806			63,424	6	1,317,551			59,902
Cumberland	6	4,941,253	5,364,342		411,804	6	5,044,108	5,551,862		921,773	6	5,117,214	5,754,816		462,472
Currituck	6	9,442,002		2,215,696	403,166	6	9,991,095		2,348,650	414,475	6	10,046,807		2,803,239	308,261
Dare	5	18,285,909	1,943,962	4,475,984	35,554	5	15,400,482	2,004,354	4,760,652	35,377	5	19,327,008	2,095,240	4,693,227	78,008
Davidson					53,510					56,412					57,098
Davie	3	60,310			15,986	6	142,140			18,566	3	177,912			16,855
Duplin	6	211,326			28,240	6	196,159			25,449	6	203,582			27,315
Durham	6	7,360,360			1,070,883	6	7,814,823			74,611	6	8,484,975			1,485,398
Edgecombe					36,931					38,364					5,508
Forsyth	6	3,501,137			361,884	6	3,925,455			354,994	6	4,037,735			334,744
Franklin	6	47,572			22,252	6	48,888			21,685	6	48,835			21,771
Gaston	3	966,745			704,141	3	1,078,749			733,650	3	1,153,742			609,015
Gates					2,484					2,060					1,320
Graham	3	179,031			4,410	3	169,829			4,000	3	182,197			4,440
Granville	6	185,671			8,483	6	178,497			6,710	6	167,032			6,020
Greene					5,446					5,542					5,882

TABLE 75. -Continued

County	R a t e %	Fiscal year 2010-2011				R a t e %	Fiscal year 2011-2012				R a t e %	Fiscal year 2012-2013			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Guilford	3	4,125,647			188,418	3	4,486,839			198,343	3	4,576,426			192,116
Halifax	5	612,986			26,235	5	644,961			25,723	5	701,500			26,018
Harnett	6	393,159			2,348,650	6				2,498,751	6	412,486			
Haywood	4	907,927			31,200	4	903,891			29,160	4	983,444			28,920
Henderson	4	1,114,954			37,080	5	1,186,405			17,392	5	1,245,722			18,414
Hertford	3	48,436			20,664	3	52,937			20,862	3				3,441
Hoke					12,087					13,598					1,747,006
Hyde	3	424,836			1,040	3	425,312			3,268	3	424,528			945
Iredell					84,875					79,461					81,835
Jackson	3	448,170			22,973	3	486,780			21,283	3	316,402			25,484
Johnston	3	543,355			66,379	3	594,351			50,385	3	575,687			69,782
Jones					700					1,065					3,175
Lee	3	179,264			15,665	3	187,183			13,564	3	181,829			15,727
Lenoir	3	245,007			22,302	3	200,127			21,169	3	191,730			21,411
Lincoln	3	42,106			30,840	3				31,573	3				29,580
Macon	3	486,072			19,200	3	508,076			111,296	3	539,038			114,037
Madison	5	149,201			10,446	5	155,530			10,440	5	167,352			9,720
Martin	6	189,900			4,986	6	250,048			4,920	6	225,049			6,650
McDowell	5	259,508			14,095	5	271,574			16,348	5	321,418			16,970
Mecklenburg	8	23,820,182	20,271,969		382,656	8	28,868,754	23,219,127		382,750	8	40,777,103	24,702,345		262,343
Mitchell	3	54,048			5,490	3	52,403			7,080	3	50,832			7,020
Montgomery	3	25,668			10,140	3	30,500			10,250	3	27,975			1,762
Moore	3	1,193,797			44,709	3	1,147,952			44,085	3	1,266,403			46,990
Nash	5	1,173,016			215,732	5	1,298,653			274,001	5	1,287,112			265,779
New Hanover*	3	7,762,032				3	3,833,023			647,094	3	4,121,712			672,292
Northampton	6				4,695	6	49,789			6,455	6	40,588			5,045
Onslow	3	1,774,732			93,024	3	1,821,992			84,787	3	1,710,390			87,451
Orange	3	973,963			595,386	3	1,038,383			547,738	3	1,054,181			542,321
Pamlico					4,275					1,904					
Pasquotank	6	502,352		916,331	8,780	6	570,171		789,443	9,580	6	493,870		775,451	7,980
Pender	3					3					3	7,330			194,624
Perquimans	6	9,753		257,840	8,768	6	8,103		341,779	6,726	6	4,983		257,388	
Person	5	142,935			23,122	6	182,666			22,810	6	185,621			23,273
Pitt	6	1,472,885			73,192	6	1,685,857			38,831	6	1,613,657			9,438
Polk	3	62,464			5,580	3	67,713			3,525	3	69,564			3,920
Randolph	5	610,017			107,390	5	677,155			116,067	5	719,846			119,894
Richmond	3	234,552			5,125	6	231,212			15,205	3	311,904			4,634
Robeson					38,478					48,174					43,142
Rockingham	3	175,236			47,436	3	210,638			47,737	3	176,702			47,497
Rowan	3	315,125			86,159	3	303,143			86,697	3	320,791			86,257

TABLE 75. -Continued

County	R a t e %	Fiscal year 2010-2011				R a t e %	Fiscal year 2011-2012				R a t e %	Fiscal year 2012-2013			
		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes		Occupancy tax [see rate column]	Meals tax [1% rate]	Land transfer tax [1% rate]	License taxes
		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]		[\$]	[\$]	[\$]	[\$]
Rutherford	5	544,234			13,190	5	593,608			12,395	5	584,897			11,325
Sampson	3	60,292			22,020	3	67,984			22,860	3	57,200			22,620
Scotland	6	320,548			13,440	6	324,960			4,823	6	338,089			11,730
Stanly	6	215,999			33,263	6	207,472			40,615	6	235,447			40,820
Stokes					41,945					39,485					4,825
Surry	6	72,424			35,478	6	74,504			32,391	6	78,660			34,692
Swain	3	368,108			10,380	4	379,693			10,600	4	532,965			9,960
Transylvania	5	321,041			11,270	5	350,735			11,682	4				12,612
Tyrrell	6	6,580			1,782	6	6,566			1,196	6	8,612			580
Union					50,848					51,003					49,990
Vance	3	211,276			21,297	6	331,342			7,677	6	323,129			22,012
Wake	6	15,994,845	18,192,680			6	15,377,392	20,586,984		446,298	6	17,288,953	20,818,212		436,407
Warren															9,714
Washington	6	122,386			3,900	6	113,314			38,875	6	90,320			3,870
Watauga**	6	821,075			10,773	6	887,140			4,425	6	981,129			13,650
Wayne					63,229					66,615					37,132
Wilkes					322,268					340,482					9,130
Wilson	3	427,523			45,605	3				23,623	3				26,715
Yadkin**	6	34,842				6	34,365			19,320	6	33,400			17,820
Yancey	3	44,323			7,200	3	41,223			2,466	3				
Total		134,185,883	45,772,953	8,390,989	9,996,743		135,560,222	51,362,327	8,874,562	10,934,309		155,705,501	53,370,613	9,121,943	10,336,871
Total collections					198,346,568					206,731,421					228,534,928

Detail may not add to totals due to rounding.

Data compiled from reports furnished by counties and municipalities to the NCDOR Local Government Division

*New Hanover Occupancy tax is 3% countywide with an additional 3% in unincorporated areas.

**Applicable only in unincorporated areas.

TABLE 76. -Continued

Municipality	Fiscal year 2010-2011			Fiscal year 2011-2012			Fiscal year 2012-2013					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Bertie												
Askewville												
Aulander												
Colerain								240				
Kelford												
Lewiston-Woodville								255				400
Powellsville												
Roxobel								110				
Windsor								3,477				3,246
Bladen												
Bladenboro								10,976				19,075
Clarkton												1,990
Dublin								935				758
East Arcadia												
Elizabethtown								90,197				91,325
Tar Heel								17,600				
White Lake								15,085				10,621
Brunswick												
Bald Head Island+	6	812,546			6	863,403			6	940,528		
Belville								6,581				4,818
Boiling Spring Lakes								3,287				8,592
Bolivia												
Calabash				40,939				141,488				8,690
Carolina Shores								88,260				110,575
Caswell Beach	5	171,900			6	242,772			6	287,116		5,288
Holden Beach	5	1,256,116			6	1,586,713		7,052	6	1,631,922		7,471
Leland	3	76,678			3	81,565			3			90,039
Navassa												
Northwest												1,315
Oak Island	5	800,604			5	1,068,434		34,705	5	1,128,868		13,305
Ocean Isle Beach	3	971,564			6	1,937,488		31,963	6	2,018,515		29,854
Sandy Creek												
Shallotte	3	60,705			3	54,189			3	58,758		26,863
Southport	3	52,163		22,130	3	54,853		15,010	3	69,527		25,193
St James												
Sunset Beach	5	801,285			5	844,337			5	890,124		505
Varnamtown												
Buncombe												
Asheville								1,763,385				2,190,670
Biltmore Forest												
Black Mountain								64,458				
Montreat												
Weaverville								106,069				92,902
Woodfin								84,217				88,334

TABLE 76. -Continued

Municipality	Fiscal year 2010-2011			Fiscal year 2011-2012			Fiscal year 2012-2013					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Burke												
Connelly Springs												
Drexel												
Glen Alpine								563				1,058
Hickory**												
Hildebran												
Long View**												
Morganton								197,280				300,547
Rhodhiss**				38				48				
Rutherford College								2,328				
Valdese												
Cabarrus												
Concord								1,863,163				2,012,364
Harrisburg								3,270				16,190
Kannapolis*								527,944				762,031
Locust**												
Midland												608
Mount Pleasant												
Caldwell												
Blowing Rock**												
Cajah Mountain												
Cedar Rock												
Gamewell												
Granite Falls								67,429				77,855
Hickory**												
Hudson												
Lenoir	3	64,105		196,367	3	61,057		218,235	3	63,335		288,630
Rhodhiss*												
Sawmills												
Camden												
Elizabeth City**												
Carteret												
Atlantic Beach				548,146				551,078				
Beaufort				36,256				36,848				
Bogue												
Cape Carteret				8,293				6,950				
Cedar Point												
Emerald Isle				14,041				14,521				
Indian Beach				735								
Morehead City				73,688				68,235				
Newport				23,165				22,572				
Peletier								360				
Pine Knoll Shores				37,797				33,518				

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2010-2011			R a t e %	Fiscal year 2011-2012			R a t e %	Fiscal year 2012-2013		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Davie												
Bermuda Run											450,660	
Cooleemee											63,300	
Mocksville												
Duplin												
Beulaville				2,662				3,058			2,836	
Calypso				225				245			183	
Faison*											1,060	
Greenevers												
Harrells**												
Kenansville								3,717				
Magnolia								565			3,076	
Mount Olive**												
Rose Hill				1,240							1,515	
Teachey												
Wallace*				161,874							103,458	
Warsaw				6,451				6,938			6,667	
Durham												
Chapel Hill**												
Durham*				3,460,825				2,426,059			3,673,481	
Morrisville**												
Raleigh**												
Edgecombe												
Conetoe												
Leggett												
Macclesfield				455				172			162	
Pinetops				1,395							1,140	
Princeville											836	
Rocky Mount**												
Sharpsburg**												
Speed												
Tarboro				100,644				120,200			46,530	
Whitakers**												
Forsyth												
Bethania												
Clemmons				710							650	
High Point**												
Kernersville*				96,921				152,196			151,525	
King**												
Lewisville				250				255			210	
Rural Hall												
Tobaccoville*											3,032	
Walkertown				19,551				88,716			80,088	
Winston-Salem				5,204,460				5,540,171			5,616,153	

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2010-2011			R a t e %	Fiscal year 2011-2012			R a t e %	Fiscal year 2012-2013		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Franklin												
Bunn				1,027				2,256			1,154	
Centerville												
Franklinton				9,117				37,710			37,011	
Louisburg				22,459				59,296			90,365	
Wake Forest**				6,732								
Youngsville											13,137	
Gaston												
Belmont	3	65,655		56,060	3	71,496		148,251	3	75,601	27,686	
Bessemer City				25,102				1,465			85,538	
Cherryville				9,340				17,442			7,172	
Cramerton				213				328			423	
Dallas				17,714				26,944			20,920	
Gastonia	3	394,982		1,174,401	3	430,495		988,947	3	462,765	995,325	
High Shoals*											200	
Kings Mountain**												
Lowell				4,342				4,672			25,468	
McAdenville											50	
Mount Holly	3	55,792			3	63,429		18,517	3	68,558	18,397	
Ranlo												
Spencer Mountain												
Stanley												
Gates												
Gatesville												
Graham												
Lake Santeetlah												
Robbinsville								11,698				
Granville												
Butner											123,325	
Creedmoor				29,726							42,828	
Oxford				218,378				307,499			402,000	
Stem												
Stovall												
Greene												
Hookerton				15								
Snow Hill												
Walstonburg				166							192	

TABLE 76. -Continued

Municipality	Fiscal year 2010-2011			Fiscal year 2011-2012			Fiscal year 2012-2013					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Guilford												
Archdale**												
Burlington**												
Gibsonville**												
Greensboro	3	3,541,645		5,723,789	3	3,865,696		4,612,007	3	3,974,053		6,103,576
High Point*	3	1,521,558		2,708,063	3	1,612,226		2,715,292	3	303,244		2,817,112
Jamestown												
Kernersville**												
Oak Ridge												17,500
Pleasant Garden												140
Sedalia												
Stokesdale												
Summerfield												
Whitsett								238				134
Halifax												
Enfield				4,271				8,774				36,021
Halifax				123								123
Hobgood				237				235				223
Littleton				5,525				5,241				7,303
Roanoke Rapids	1	103,355		189,898	1	113,886			1	122,648		316,069
Scotland Neck				13,549				12,998				13,964
Weldon				16,090				14,861				13,912
Harnett												
Angier				23,295								19,025
Broadway**												
Coats				1,858								8,010
Dunn				109,644								230,609
Erwin				15,269								7,399
Lillington				6,881								12,023
Haywood												
Canton				45,612				50,437				60,946
Clyde				568				7,773				315
Maggie Valley				22,583				23,302				29,667
Waynesville				19,318				20,577				119,165
Henderson												
Flat Rock												
Fletcher				24,428				44,416				49,987
Hendersonville				479,316				537,976				519,295
Laurel Park								30,698				29,086
Mills River												
Saluda**												
Hertford												
Ahoskie	3	44,544		260,751	3	45,997		218,379	3	44,973		279,276
Cofield				560				595				
Como												
Harrellsville												
Murfreesboro												6,405
Winton				3,483				3,603				1,260

TABLE 76. -Continued

Municipality	Fiscal year 2010-2011			Fiscal year 2011-2012			Fiscal year 2012-2013					
	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	R a t e	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Pamlico												
Alliance							3,362					3,500
Arapahoe												1,021
Bayboro				774								
Grantsboro												
Mesic												
Minnesott Beach							45					45
Oriental	3	21,385			3	21,939			3	21,362		
Stonewall												
Vandemere												
Pasquotank												
Elizabeth City*				235,365								294,353
Pender												
Atkinson							25					
Burgaw	3	6,786		7,597	3	6,642	8,492		3	6,864		7,914
Saint Helena												
Surf City*	3	451,542		36,029	3	513,851	40,008		3	519,718		45,214
Topsail Beach	3	496,475		6,198	3	496,475			3	390,841		7,996
Wallace**												
Watha												
Perquimans												
Hertford				22,056			10,737					35,278
Winfall				3,671			3,898					3,541
Person												
Roxboro				186,445			235,372					210,345
Pitt												
Ayden				16,085								
Bethel				956								1,063
Falkland				125			130					130
Farmville				6,848								63,463
Fountain				400			353					275
Greenville				1,395,854			1,540,929					1,554,930
Grifton*							12,207					11,132
Grimesland				6,801			6,801					2,472
Simpson												
Winterville				14,440			18,878					21,098
Polk												
Columbus	3	21,202		20,573	3	19,954	23,179		3	19,616		18,158
Saluda*				4,478			5,413					7,735
Tryon	3	1,705		85	3	16,049	10		3	18,887		

TABLE 76. -Continued

Municipality	Fiscal year 2010-2011			Fiscal year 2011-2012			Fiscal year 2012-2013					
	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes	Rate	Occupancy tax [see rate column]	Meals tax [1% rate]	License taxes
	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]	%	[\$]	[\$]	[\$]
Rowan												
China Grove												
Cleveland												
East Spencer							4,243					
Faith								1,540				
Granite Quarry							5,576	43,236				36,519
Kannapolis**												
Landis												
Rockwell							2,550	6,239				
Salisbury	3	312,492			3	299,625			3	314,837		324,581
Spencer							40,664	40,912				30,928
Rutherford												
Bostic												
Chimney Rock												
Ellenboro												
Forest City							865	823				460
Lake Lure							160					275,215
Ruth												
Rutherfordton							58,829					58,623
Spindale							9,283	8,352				915
Sampson												
Autryville							415	400				320
Clinton							157,445					141,365
Faison**												
Garland							5,951	620				8,874
Harrells*												
Newton Grove							3,175	21,279				
Roseboro								43,085				36,785
Salemburg							1,430	1,508				1,391
Turkey												
Scotland												
East Laurinburg												
Gibson							235					
Laurinburg							142,847	215,391				20,695
Maxton**												
Wagram												3,288
Stanly												
Albemarle							146,034					289,604
Badin												
Locust*							23,634					33,286
Misenhimer												
New London												
Norwood							2,883					7,295
Oakboro							1,747					2,517
Red Cross												
Richfield							3,516					11,091
Stanfield							818	1,000				940

TABLE 76. -Continued

Municipality	Rate	Fiscal year 2010-2011			Rate	Fiscal year 2011-2012			Rate	Fiscal year 2012-2013		
		Occupancy tax [see rate column] [%]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [%]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [%]	Meals tax [1% rate] [\$]	License taxes [\$]
Wake												
Angier**												
Apex				137,422							154,379	
Cary*				3,150,396				3,249,767			3,339,580	
Durham**												
Fuquay-Varina				110,872							165,058	
Garner				373,646							384,037	
Holly Springs				210,055				225,683			233,222	
Knightdale				128,777							232,601	
Morrisville*				892,319				1,083,560			1,130,477	
Raleigh*				14,799,905				16,235,231			16,503,801	
Rolesville				43,653				42,638			66,474	
Wake Forest*								282,893			386,049	
Wendell				21,976				43,206				
Zebulon*											36,278	
Warren												
Macon								220			170	
Norlina												
Warrenton				3,218							8,690	
Washington												
Creswell				750				700				
Plymouth				7,797				5,392			4,270	
Roper				223				150			1,275	
Watauga												
Beech Mountain*	6	221,235			6	185,015			6	202,330		
Blowing Rock*	6	700,232		18,325	6	736,163		14,096	6	736,420	13,158	
Boone	3	968,861		60,903	6	984,929		44,890	6	1,006,442	71,987	
Seven Devils*	6	62,084		300	6	71,948		1,043	6	75,996	298	
Wayne												
Eureka				125								
Fremont												
Goldsboro	5	548,007		241,991	5	656,983			5	594,404	496,660	
Mount Olive*				61,565							31,016	
Pikeville												
Seven Springs				215				205			205	
Walnut Creek												
Wilkes												
Elkin**												
North Wilkesboro				13,025				143,241			22,951	
Ronda				237							218	
Wilkesboro	3	114,820		52,607	3	116,070			3	113,569	120,555	

TABLE 76. -Continued

Municipality	R a t e %	Fiscal year 2010-2011			R a t e %	Fiscal year 2011-2012			R a t e %	Fiscal year 2012-2013		
		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]		Occupancy tax [see rate column] [\$]	Meals tax [1% rate] [\$]	License taxes [\$]
Wilson												
Black Creek												
Elm City				1,789				2,814			2,709	
Kenly**												
Lucama				1,225				911			1,079	
Saratoga								25			160	
Sharpsburg**												
Sims				210				200			311	
Stantonsburg				577				657			9,603	
Wilson				460,098							604,214	
Yadkin												
Boonville												
East Bend								1,000				
Jonesville	6	248,911		18,474	6	247,008		58,274	6	261,966	38,528	
Yadkinville	6	14,224		75	6	14,331			6	21,271	400	
Yancey												
Burnsville				18,583				21,405			23,333	
Total		26,444,142	241,343	101,554,501		30,014,508	247,090	94,989,475		29,688,969	280,165	111,430,638
Total collections				128,239,986				125,251,073				141,399,771

Detail may not add to totals due to rounding.

Data compiled from reports furnished by counties and municipalities to the NCDOR Local Government Division.

*,** 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.

+Exempt from Brunswick County 1% tax

TABLE 77. EXCISE [STAMP] TAX ON CONVEYANCES: NET PROCEEDS* COLLECTED BY COUNTY GOVERNMENTS
[§ 105 ARTICLE 8E.]

[Net proceeds* of the excise tax on conveyances reflect collections prior to adjustments for State allocation and county allowance for administrative costs.]

[Refer to Table 51 for details of State allocated proceeds statutorily remitted to the NCDOR by the 15th day of the month following the county government collection month.]

County	County Government Fiscal Year:														
	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Alamance.....	767,688	714,709	705,063	763,878	888,618	1,122,926	1,625,875	1,364,731	1,126,194	672,176	800,026	606,400	628,821	796,749	911,662
Alexander.....	126,030	117,920	128,387	121,095	122,408	160,092	225,652	199,601	171,713	108,638	105,581	87,509	86,863	115,318	129,544
Alleghany.....	83,105	75,828	89,822	80,541	100,405	156,345	217,279	233,222	171,477	81,458	101,595	71,684	73,717	74,993	104,811
Anson.....	90,360	84,010	89,103	71,083	112,368	103,688	133,924	119,048	99,836	90,486	59,020	54,467	76,354	79,324	96,033
Ashe.....	167,219	192,503	190,414	238,242	255,349	367,304	563,220	567,021	420,870	257,860	201,722	220,724	234,673	200,420	222,897
Avery.....	367,694	413,016	268,722	305,953	390,685	515,550	666,437	554,681	607,989	365,471	261,356	239,586	342,454	388,710	281,564
Beaufort.....	192,222	209,747	222,912	260,596	253,429	392,602	556,542	517,458	332,101	211,857	227,611	217,189	283,866	227,065	250,834
Bertie.....	42,732	48,050	39,656	61,908	57,710	82,554	106,506	172,500	90,266	41,100	47,479	43,017	37,341	65,207	66,275
Bladen.....	75,264	84,590	89,413	91,056	108,539	141,359	156,693	151,446	149,623	112,996	100,197	107,019	78,401	104,636	106,769
Brunswick.....	1,338,635	1,334,552	1,618,323	2,130,217	3,171,904	5,482,870	7,020,674	4,372,835	3,330,285	1,823,931	2,018,158	1,836,620	1,751,709	2,003,104	2,224,697
Buncombe.....	1,800,788	1,750,092	1,827,565	2,343,359	2,498,769	3,468,664	4,947,326	5,128,233	3,798,345	2,432,808	2,275,847	2,225,172	2,518,123	2,851,593	3,072,190
Burke.....	323,571	299,176	388,984	302,442	343,488	486,908	527,201	585,461	516,160	346,650	259,023	234,467	272,139	278,784	321,963
Cabarrus.....	1,210,701	1,291,993	1,381,577	1,556,100	1,689,691	2,359,964	3,430,476	3,389,589	2,646,465	1,356,081	1,133,036	1,070,186	1,424,477	1,539,670	2,071,456
Caldwell.....	365,219	345,573	359,651	401,475	448,561	529,058	608,534	753,578	540,588	339,807	307,218	275,896	236,375	283,728	331,658
Camden.....	47,896	46,203	67,099	105,206	93,749	126,337	138,077	115,130	88,066	60,547	58,271	59,784	66,493	51,999	80,159
Carteret.....	766,580	829,048	900,387	1,141,489	1,348,144	2,299,997	3,131,033	1,923,366	1,270,979	872,050	859,387	887,137	942,687	997,528	1,007,210
Caswell.....	67,418	68,021	74,627	63,890	64,269	106,847	94,832	99,907	109,210	78,057	77,851	49,104	61,188	75,933	65,027
Catawba.....	993,179	951,626	930,567	910,123	1,060,339	1,341,308	1,693,062	1,545,110	1,289,149	898,829	781,447	727,582	728,408	978,768	830,197
Chatham.....	429,351	506,545	568,770	621,270	666,092	945,699	1,335,995	1,437,594	1,204,820	753,684	709,670	704,529	749,878	914,908	1,063,963
Cherokee.....	186,142	175,417	211,623	253,177	310,836	481,605	845,814	496,133	270,526	181,305	237,389	185,755	182,140	193,564	201,401
Chowan.....	78,284	59,499	88,052	79,381	171,829	104,522	194,100	133,507	170,750	56,820	70,716	59,046	66,168	72,131	66,843
Clay.....	71,749	121,558	120,960	154,468	173,116	348,060	471,399	282,017	158,986	135,046	109,856	101,845	90,614	106,557	108,415
Cleveland.....	457,561	354,719	395,466	368,997	364,718	511,866	579,981	640,669	581,301	289,810	309,251	287,402	325,794	332,586	323,021
Columbus.....	140,320	118,304	136,116	151,731	127,773	172,510	221,984	288,930	190,947	111,997	106,826	85,092	107,600	114,950	108,251
Craven.....	524,436	378,782	524,777	595,927	744,114	1,047,211	1,515,198	1,270,374	998,377	658,403	571,805	531,376	477,731	570,261	634,179
Cumberland.....	1,146,048	1,171,341	1,327,427	1,468,993	1,960,519	2,262,446	2,955,844	3,036,129	2,371,845	1,752,177	1,641,126	1,691,950	1,586,121	1,680,325	1,591,960
Currituck.....	457,281	458,012	692,191	956,114	1,208,632	1,500,746	983,308	652,112	713,783	459,967	546,729	523,069	522,079	611,557	640,451
Dare.....	977,962	1,059,445	1,564,460	1,925,933	2,206,537	3,037,836	2,159,434	1,437,457	1,212,409	930,824	1,651,508	1,084,174	1,082,128	1,020,869	1,082,403
Davidson.....	721,636	679,867	755,604	780,435	801,249	1,099,501	1,216,127	1,269,202	1,040,653	609,821	696,589	491,648	591,792	967,225	903,051
Davie.....	269,154	331,514	285,715	296,611	360,515	487,796	508,097	520,097	380,497	255,256	224,701	230,930	248,844	245,624	323,031
Duplin.....	126,552	131,178	123,610	165,056	182,386	250,748	333,405	223,107	187,447	143,915	134,041	139,934	123,598	148,695	147,780
Durham.....	2,399,725	2,400,982	2,818,721	2,672,968	2,989,285	3,874,743	5,140,983	4,882,208	4,322,173	2,274,011	2,567,034	2,316,296	3,086,442	4,033,069	3,881,950
Edgecombe.....	162,715	175,350	147,173	152,594	158,160	162,313	268,585	205,776	167,050	97,454	92,450	87,407	89,211	127,318	103,588
Forsyth.....	2,384,112	2,399,727	2,430,012	2,743,446	3,009,972	4,077,987	4,147,857	4,141,968	3,629,824	2,224,769	2,276,145	1,886,498	2,079,073	2,858,164	2,509,598
Franklin.....	270,731	323,705	330,801	344,226	363,676	627,057	668,433	742,949	625,218	363,798	382,059	274,453	287,032	362,558	404,701
Gaston.....	1,058,034	1,046,458	1,138,842	1,064,547	1,272,842	1,723,104	1,859,448	2,238,846	1,807,563	1,032,672	966,642	760,244	872,216	1,045,755	1,302,960
Gates.....	29,840	25,428	22,668	45,942	40,575	61,435	64,282	89,856	78,111	45,797	33,560	26,709	49,807	39,051	46,676
Graham.....	38,123	45,932	48,756	58,026	50,896	66,514	126,601	97,522	52,123	30,126	29,101	30,858	28,533	443,020	73,413
Granville.....	232,871	275,748	271,812	261,187	289,033	405,620	526,472	609,111	475,929	297,421	290,446	252,800	230,856	256,303	361,851
Greene.....	33,147	43,005	41,573	45,986	36,047	55,021	59,808	69,996	74,480	39,498	45,232	62,249	32,273	39,330	45,548
Guilford.....	4,102,834	3,867,444	4,114,719	3,899,852	4,983,264	5,871,889	6,798,074	6,536,398	6,310,174	3,372,793	3,120,481	3,088,364	3,256,780	3,891,850	4,038,834
Halifax.....	158,517	135,635	192,394	168,977	220,052	269,931	306,039	490,859	291,687	158,789	147,923	125,477	127,931	170,185	136,065
Harnett.....	365,644	364,685	431,528	434,643	577,245	707,231	938,842	1,031,933	979,454	687,948	752,787	745,798	727,277	809,776	800,279
Haywood.....	441,916	416,688	450,604	485,565	531,541	801,351	1,123,444	1,031,259	687,520	386,668	417,226	401,601	398,069	454,038	434,495
Henderson.....	838,401	864,467	913,175	1,013,869	1,134,996	1,497,210	2,107,009	1,947,993	1,665,219	860,377	795,168	685,848	749,623	954,818	1,089,737
Hertford.....	57,461	69,299	69,529	68,849	56,275	73,540	98,233	148,116	85,918	55,501	54,820	51,697	48,087	66,946	69,352
Hoke.....	121,561	62,893	87,574	102,393	232,270	321,176	414,368	462,152	408,457	398,997	351,308	399,704	287,711	295,378	337,469
Hyde.....	40,093	43,902	37,882	66,630	75,449	105,192	115,948	84,767	106,977	102,103	50,158	45,121	87,445	46,041	40,234
Iredell.....	1,374,898	1,379,546	1,367,537	1,632,959	2,021,048	2,658,697	3,427,923	3,481,908	2,841,577	1,361,703	1,419,563	1,392,542	1,455,003	1,942,446	2,062,117
Jackson.....	596,735	530,061	589,575	677,110	843,679	1,401,439	1,808,470	1,702,126	1,106,691	616,298	696,571	588,859	503,923	612,161	601,389
Johnston.....	1,115,818	989,451	1,111,086	1,133,125	1,152,482	1,796,907	2,248,244	2,225,493	2,089,245	1,167,300	1,125,536	908,581	866,440	1,151,326	1,352,016
Jones.....	24,346	33,775	28,431	39,151	32,654	53,687	45,885	128,377	46,576	38,515	39,634	70,557	43,418	28,944	36,977
Lee.....	273,510	220,845	265,868	300,553	325,635	390,460	479,167	567,858	479,525	288,268	230,364	216,681	241,449	273,793	300,111
Lenoir.....	217,187	197,588	216,541	192,250	185,507	199,695	194,195	238,927	210,916	157,639	150,504	134,933	167,702	138,778	171,333
Lincoln.....	489,502	470,454	511,948	542,376	628,575	850,366	1,155,158	1,146,496	1,009,004	517,663	525,581	387,864	532,165	701,624	735,423

TABLE 77. - Continued

County	County Government Fiscal Year:														
	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]	2006-2007 [\$]	2007-2008 [\$]	2008-2009 [\$]	2009-2010 [\$]	2010-2011 [\$]	2011-2012 [\$]	2012-2013 [\$]	2013-2014 [\$]
Macon.....	557,279	566,704	526,670	606,396	706,695	924,951	1,134,796	931,940	716,993	414,945	433,979	353,771	390,658	414,844	486,913
Madison.....	102,226	84,375	110,017	122,809	140,804	217,307	415,004	361,106	256,593	138,833	132,624	110,798	111,948	112,954	140,729
Martin.....	56,296	47,532	69,485	60,997	59,779	77,195	83,246	93,520	127,185	55,103	48,272	53,214	41,623	67,792	63,210
McDowell.....	164,827	154,562	219,889	194,921	239,311	314,301	406,155	511,443	342,940	168,999	208,898	156,528	173,284	186,873	168,120
Mecklenburg....	13,154,113	12,044,571	11,535,958	12,822,382	12,626,417	17,197,178	22,390,916	24,708,041	19,081,747	8,204,317	9,640,700	8,746,744	11,826,997	15,916,649	16,520,745
Mitchell.....	61,710	56,289	106,341	67,634	121,645	178,020	242,621	182,808	116,667	83,437	59,266	49,723	62,904	97,099	96,590
Montgomery....	157,568	155,874	169,839	146,447	178,552	238,950	356,478	295,956	253,289	152,555	109,075	116,892	132,388	129,579	143,088
Moore.....	753,493	710,936	711,986	853,548	965,333	1,356,503	1,683,021	1,550,871	1,317,371	743,370	787,875	670,975	824,023	997,093	1,088,975
Nash.....	485,711	482,411	529,039	569,878	497,793	728,749	779,702	742,774	639,323	400,498	357,747	283,633	288,129	371,571	405,931
New Hanover...	2,254,737	2,131,216	2,427,086	2,705,943	3,740,357	6,106,622	6,998,746	4,516,301	4,022,666	2,288,121	2,290,070	2,046,026	2,279,000	2,815,706	3,122,943
Northampton...	73,551	64,737	74,757	77,494	77,238	114,410	152,094	162,125	124,478	59,550	71,329	71,048	55,784	88,637	88,305
Onslow.....	616,127	626,110	716,372	943,306	1,183,206	1,900,363	2,262,629	2,388,285	1,787,599	1,510,073	1,757,890	1,611,344	1,449,426	1,589,413	1,308,163
Orange.....	1,321,294	1,359,407	1,544,604	1,495,324	1,562,814	2,046,586	2,066,111	2,056,540	1,802,845	1,098,405	1,470,716	1,370,248	1,221,458	1,549,583	1,685,431
Pamlico.....	70,907	102,191	89,965	109,021	150,883	305,849	368,928	336,815	279,225	107,202	109,190	145,606	72,820	146,007	132,477
Pasquotank....	125,976	79,157	158,080	205,776	268,823	421,926	575,362	463,159	398,910	198,374	182,409	215,809	190,363	192,720	239,294
Pender.....	285,367	323,316	399,124	468,894	665,218	1,445,255	1,518,959	1,248,838	778,673	477,221	492,117	505,858	518,944	613,563	651,791
Perquimans....	61,583	57,352	70,976	88,503	120,308	177,799	239,134	136,688	99,249	90,514	84,913	57,652	74,464	61,107	65,638
Person.....	154,185	159,235	158,846	198,970	166,353	287,276	312,904	308,719	274,176	146,967	149,377	124,196	184,061	153,452	168,997
Pitt.....	973,293	966,269	911,226	974,389	1,186,607	1,498,517	1,848,944	1,694,502	1,611,005	894,260	942,863	709,798	812,260	1,210,235	1,178,608
Polk.....	174,331	160,048	145,067	219,115	236,864	381,011	515,468	503,411	327,075	152,921	130,613	126,223	230,586	181,131	189,606
Randolph.....	595,220	596,555	635,274	652,607	695,862	813,315	980,681	1,001,349	759,605	522,822	493,181	437,337	427,013	487,256	479,019
Richmond.....	132,795	205,672	92,899	90,862	119,716	147,246	214,256	228,708	185,514	120,713	127,930	92,605	82,666	92,605	110,205
Robeson.....	237,461	202,517	215,682	242,615	269,180	311,535	362,576	377,619	304,700	226,466	210,191	177,977	155,637	260,494	319,356
Rockingham....	311,332	325,369	295,545	322,519	356,121	425,090	537,661	562,734	548,231	399,029	274,696	244,452	248,942	263,246	307,719
Rowan.....	662,558	566,403	623,505	681,118	646,285	825,866	991,343	1,140,459	918,560	549,796	493,484	459,285	425,377	509,777	571,632
Rutherford.....	287,203	312,870	328,846	363,786	395,898	635,141	977,453	988,268	566,452	372,006	341,249	277,377	272,485	293,074	370,611
Sampson.....	135,551	133,816	152,335	141,215	169,332	217,909	228,354	216,424	215,507	199,646	154,577	165,500	155,705	229,617	214,528
Scotland.....	93,755	90,228	95,430	94,044	118,229	156,296	161,378	131,666	84,168	79,531	79,531	65,393	56,149	68,737	80,901
Stanly.....	238,910	259,494	302,542	244,114	263,607	370,632	415,436	432,431	405,116	247,979	222,671	170,262	175,046	215,236	222,193
Stokes.....	150,997	159,069	154,780	150,667	160,921	216,081	251,766	269,672	224,319	143,266	147,642	120,844	142,404	152,508	152,620
Surry.....	226,956	221,092	229,997	227,741	279,064	304,028	448,842	385,137	364,021	244,826	140,763	229,795	204,769	255,854	288,385
Swain.....	65,943	62,366	78,025	104,852	143,012	145,436	304,153	185,999	128,912	76,903	63,084	59,480	70,793	213,727	84,923
Transylvania...	399,485	419,973	445,160	434,900	449,940	670,293	865,313	769,655	527,581	294,740	348,948	313,878	322,372	372,961	364,506
Tyrrell.....	28,249	14,741	14,919	50,298	30,471	33,306	50,747	41,858	61,404	29,291	12,300	16,505	18,120	30,155	61,260
Union.....	1,674,262	1,716,989	2,015,134	2,197,492	2,842,066	4,004,664	5,163,391	5,284,536	3,618,294	2,303,527	2,034,024	1,751,776	1,986,429	2,556,916	3,069,834
Vance.....	169,501	174,796	155,235	145,361	211,110	207,265	213,361	198,967	204,001	151,682	99,874	119,941	217,389	98,458	100,724
Wake.....	10,288,370	10,670,003	10,738,214	11,667,324	12,464,520	17,192,088	21,414,896	22,393,196	18,533,678	10,347,055	10,555,786	9,306,125	12,417,834	14,069,134	16,978,585
Warren.....	117,339	106,362	83,439	134,541	146,017	220,590	277,763	319,507	201,623	120,015	99,323	130,162	125,662	119,755	123,329
Washington....	54,000	44,803	44,235	37,725	46,970	50,183	65,803	60,240	40,868	60,155	47,902	43,727	42,245	57,377	92,228
Watauga.....	582,413	599,570	647,661	730,655	748,080	1,189,475	1,531,880	1,530,420	1,193,515	696,391	623,087	562,995	629,500	620,410	643,401
Wayne.....	396,454	408,075	453,837	474,915	520,279	631,485	743,192	645,118	700,907	525,385	466,113	458,148	400,945	373,391	498,114
Wilkes.....	284,852	232,509	224,023	276,054	307,936	375,046	481,410	487,321	394,948	232,349	267,341	212,974	213,984	238,983	262,924
Wilson.....	356,201	408,774	355,409	412,175	366,237	506,950	593,410	577,434	531,823	294,445	357,074	287,674	234,873	282,331	429,290
Yadkin.....	94,534	94,633	96,435	98,788	110,765	134,265	139,309	175,674	151,006	115,362	94,060	89,662	81,739	134,896	102,446
Yancey.....	138,079	170,533	200,778	168,796	177,207	209,016	415,374	426,738	209,902	146,350	132,652	105,872	113,027	115,264	170,498
Total	70,493,490	69,315,407	73,160,458	79,990,881	90,431,724	125,459,453	155,498,463	149,808,075	121,258,132	68,955,997	70,592,371	63,497,267	72,409,449	87,843,585	94,350,596

Detail may not add to totals due to rounding.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply).

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. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent as if these deeds and contracts conveyed an interest in real property.

The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's allowance for administrative costs, to the NCDOR (a county may retain two percent (2%) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration).

*Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances. Compilations consist of both audited and unaudited (edited and unedited) data that is subject to and may reflect inconsistencies and omissions resultant of taxpayer and/or processing error.

Refer to Table 65 for information pertaining to county shares for fiscal year 2013-2014; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

APPENDIX

TAX YEAR 2013 INDIVIDUAL INCOME TAX STATISTICS

Characteristics of Filers

TABLE A. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FILING STATUS AND BY RESIDENCY STATUS BY INCOME LEVEL

ALL RETURNS																															
Income Level		Combined Filing Statuses		FILING STATUS														RESIDENCY STATUS													
				Single				Married Filing Jointly/ Qualifying Widow(er)				Married Filing Separately				Head of Household				Resident Returns				Part-Year Residents/ Nonresident Returns							
				Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability	
				Number of Returns Filed	% of Total	Amount	% of Total	Number of Returns Filed	% of Total	Amount	% of Total	Number of Returns Filed	% of Total	Amount	% of Total	Number of Returns Filed	% of Total	Amount	% of Total	Number of Returns Filed	% of Total	Amount	% of Total	Number of Returns Filed	% of Total	Amount	% of Total	Number of Returns Filed	% of Total	Amount	% of Total
NCTI Level																															
A. BY SIZE OF NC TAXABLE INCOME																															
No Taxable Income	864,063	-	388,804	45.0%	-	-	293,666	34.0%	-	-	18,997	2.2%	-	-	162,596	18.8%	-	-	758,841	87.8%	-	-	105,222	12.2%	-	-	-	-	-	-	
\$ 1 - 2,000	255,418	9,546,654	153,825	60.2%	7,382,253	77.3%	50,223	19.7%	1,715,250	18.0%	4,133	1.6%	197,459	2.1%	47,237	18.5%	251,692	2.6%	191,474	75.0%	6,784,088	71.1%	63,944	25.0%	2,762,566	28.9%	-	-	-	-	
2,001 - 4,000	209,224	25,012,629	120,481	57.6%	18,999,598	76.0%	40,453	19.3%	4,508,492	18.0%	3,407	1.6%	533,528	2.1%	44,883	21.5%	971,011	3.9%	174,196	83.3%	19,585,216	78.3%	35,028	16.7%	5,427,413	21.7%	-	-	-	-	
4,001 - 6,000	186,658	38,774,450	101,451	54.4%	27,690,016	71.4%	37,350	20.0%	7,213,000	18.6%	3,348	1.8%	908,354	2.3%	44,509	23.8%	2,963,080	7.6%	161,452	86.5%	32,069,971	82.7%	25,206	13.5%	6,704,479	17.3%	-	-	-	-	
6,001 - 10,000	323,409	116,257,994	162,152	50.1%	72,485,195	62.3%	70,704	21.9%	23,996,933	20.6%	6,423	2.0%	2,858,318	2.5%	84,130	26.0%	16,917,548	14.6%	287,499	88.9%	100,835,781	86.7%	35,910	11.1%	15,422,213	13.3%	-	-	-	-	
10,001 - 10,625	46,059	22,749,993	21,902	47.6%	12,956,166	57.0%	10,848	23.6%	5,087,585	22.4%	1,015	2.2%	589,625	2.6%	12,294	26.7%	4,116,617	18.1%	41,514	90.1%	20,149,074	88.6%	4,545	9.9%	2,600,919	11.4%	-	-	-	-	
10,626 - 12,750	149,085	85,843,439	69,991	46.9%	47,109,870	54.9%	36,032	24.2%	19,827,956	23.1%	3,406	2.3%	2,276,030	2.7%	39,656	26.6%	16,629,583	19.4%	134,781	90.4%	76,578,039	89.2%	14,304	9.6%	9,265,400	10.8%	-	-	-	-	
12,751 - 15,000	148,872	106,280,035	68,444	46.0%	55,733,884	52.4%	37,863	25.4%	25,697,688	24.2%	3,886	2.6%	3,184,051	3.0%	38,679	26.0%	21,664,412	20.4%	135,450	91.0%	95,759,477	90.1%	13,422	9.0%	10,520,558	9.9%	-	-	-	-	
15,001 - 17,000	125,359	107,284,888	56,540	45.1%	54,525,150	50.8%	32,982	26.3%	26,722,471	24.9%	3,598	2.9%	3,460,816	3.2%	32,239	25.7%	22,576,451	21.0%	114,771	91.6%	97,571,650	90.9%	10,588	8.4%	9,713,238	9.1%	-	-	-	-	
17,001 - 20,000	172,313	176,491,245	76,554	44.4%	87,126,078	49.4%	48,302	28.0%	46,436,317	26.3%	5,107	3.0%	5,808,415	3.3%	42,350	24.6%	37,120,435	21.0%	158,555	92.0%	161,666,293	91.6%	13,758	8.0%	14,824,952	8.4%	-	-	-	-	
20,001 - 21,250	67,100	78,809,821	29,848	44.5%	38,459,557	48.8%	19,732	29.4%	21,564,903	27.4%	2,187	3.3%	2,818,490	3.6%	15,333	20.9%	15,966,871	20.3%	61,880	92.2%	72,473,793	92.0%	5,220	7.8%	6,336,028	8.0%	-	-	-	-	
21,251 - 25,000	185,241	250,609,337	84,065	45.4%	122,858,514	49.0%	56,793	30.7%	71,746,819	28.6%	6,048	3.3%	8,828,919	3.5%	38,335	20.7%	47,175,085	18.8%	171,155	92.4%	231,127,635	92.2%	14,086	7.6%	19,481,702	7.8%	-	-	-	-	
25,001 - 30,000	212,380	353,013,536	97,184	45.8%	171,059,527	48.5%	72,205	34.0%	113,467,891	32.1%	7,378	3.5%	12,952,909	3.7%	35,613	16.8%	55,533,209	15.7%	196,525	92.5%	326,331,721	92.4%	15,855	7.5%	26,681,815	7.6%	-	-	-	-	
30,001 - 40,000	320,960	693,725,167	134,657	42.0%	303,416,758	43.7%	132,811	41.4%	277,623,907	40.0%	10,748	3.3%	24,282,547	3.5%	42,744	13.3%	88,401,956	12.7%	297,882	92.8%	643,170,302	92.7%	23,078	7.2%	50,554,865	7.3%	-	-	-	-	
40,001 - 50,000	232,715	659,350,673	80,033	34.4%	234,735,891	35.6%	122,909	52.8%	340,953,143	51.7%	6,457	2.8%	19,049,802	2.9%	23,316	10.0%	64,611,837	9.8%	217,226	93.3%	614,620,422	93.2%	15,489	6.7%	44,730,251	6.8%	-	-	-	-	
50,001 - 60,000	175,605	615,732,905	46,426	26.4%	168,178,356	27.3%	112,452	64.0%	388,746,643	63.1%	3,645	2.1%	13,363,942	2.2%	13,082	7.4%	45,443,964	7.4%	164,589	93.7%	576,380,736	93.6%	11,016	6.3%	39,352,169	6.4%	-	-	-	-	
60,001 - 75,000	191,977	834,594,635	39,866	20.8%	178,904,493	21.4%	138,939	72.4%	597,856,868	71.6%	3,009	1.6%	13,768,959	1.6%	10,163	5.3%	44,064,315	5.3%	180,934	94.2%	785,663,498	94.1%	11,043	5.8%	48,931,137	5.9%	-	-	-	-	
75,001 - 80,000	48,403	244,158,497	8,435	17.6%	44,657,876	18.3%	36,807	76.6%	185,002,357	75.8%	626	1.3%	3,344,951	1.4%	2,175	4.5%	11,153,313	4.6%	45,391	94.5%	230,466,103	94.4%	2,652	5.5%	13,692,394	5.6%	-	-	-	-	
80,001 - 100,000	144,569	856,023,137	21,090	14.6%	129,961,548	15.2%	116,586	80.6%	684,533,377	80.0%	1,736	1.2%	10,860,191	1.3%	5,157	3.6%	30,668,021	3.6%	136,760	94.6%	809,151,899	94.5%	7,809	5.4%	46,871,238	5.5%	-	-	-	-	
100,001 - 120,000	88,700	651,928,923	10,483	11.8%	80,366,405	12.3%	74,768	84.3%	545,486,934	83.7%	835	0.9%	6,549,137	1.0%	2,614	2.9%	19,526,447	3.0%	83,807	94.5%	615,298,596	94.4%	4,893	5.5%	36,630,327	5.6%	-	-	-	-	
120,001 - 160,000	93,508	883,494,404	9,629	10.3%	93,558,856	10.6%	80,828	86.4%	760,629,445	86.1%	681	0.7%	6,625,617	0.7%	2,370	2.5%	22,680,486	2.6%	88,411	94.5%	834,423,816	94.4%	5,097	5.5%	49,070,588	5.6%	-	-	-	-	
160,001 - 200,000	44,313	552,195,983	3,989	9.0%	50,523,931	9.1%	38,966	87.9%	484,371,399	87.7%	330	0.7%	4,282,995	0.8%	1,028	2.3%	13,017,658	2.4%	41,859	94.5%	520,963,175	94.3%	2,454	5.5%	31,232,808	5.7%	-	-	-	-	
200,001 or more	85,585	2,909,800,464	7,550	8.8%	269,135,337	9.2%	75,487	88.2%	2,533,756,230	87.1%	838	1.0%	49,466,517	1.7%	1,710	2.0%	57,442,380	2.0%	80,223	93.7%	2,689,063,281	92.4%	5,362	6.3%	220,737,183	7.6%	-	-	-	-	
TOTAL	4,371,156	10,271,678,809	1,793,399	41.0%	2,269,825,259	22.1%	1,737,706	39.8%	7,166,945,607	69.8%	97,838	2.2%	196,011,572	1.9%	742,213	17.0%	638,896,371	6.2%	3,925,175	89.8%	9,560,134,566	93.1%	445,981	10.2%	711,544,243	6.9%	-	-	-	-	
FAGI Level																															
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																															
Non-Positive AGI	70,232	3,825,328	38,034	54.2%	1,294,225	33.8%	22,241	31.7%	2,350,530	61.4%	2,710	3.9%	81,398	2.1%	7,247	10.3%	99,175	2.6%	59,401	84.6%	3,132,602	81.9%	10,831	15.4%	692,726	18.1%	-	-	-	-	
\$ 1 - 3,999	215,600	1,847,004	183,211	85.0%	1,636,954	88.6%	15,882	7.4%	180,654	9.8%	3,480	1.6%	19,733	1.1%	13,027	6.0%	9,663	0.5%	202,384	93.9%	1,765,286	95.6%	13,216	6.1%	81,718	4.4%	-	-	-	-	
4,000 - 9,999	420,480	32,303,765	299,995	71.3%	31,508,721	97.5%	38,939	9.3%	285,505	0.9%	7,491	1.8%	456,639	1.4%	74,055	17.6%	52,900	0.2%	388,365	92.4%	30,342,871	93.9%	32,115	7.6%	1,960,894	6.1%	-	-	-	-	
10,000 - 14,999	385,492	67,238,109	211,330	54.8%	62,704,281	93.3%	52,493	13.6%	1,018,770	1.5%	7,077	1.8%	1,714,317	2.5%	114,592	29.7%	1,800,741	2.7%	357,828	92.8%	63,254,444	94.1%	27,664	7.2%	3,983,665	5.9%	-	-	-	-	
15,000 - 19,999	350,294	111,501,594	167,871	47.9%	89,188,490	80.0%	61,796	17.6%	5,533,306	5.0%	7,780	2.2%	3,678,374	3.3%	112,847	32.2%	13,101,424	11.7%	324,574	92.7%	105,244,318	94.4%	25,720	7.3%	6,257,276	5.6%	-	-	-	-	
20,000 - 24,999	312,452	166,600,622	141,817	45.4%	114,235,836	68.6%	67,243	21.5%	13,888,718	8.3%	8,407	2.7%	6,204,313	3.7%	94,985	30.4%	32,271,755	19.4%	288,887	92.5%	158,113,414	94.9%	23,565	7.5%	8,487,208	5.1%	-	-	-	-	
25,000 - 29,999	280,617	217,840,751	123,208	43.9%	133,954,429	61.5%	67,669	24.1%	24,837,684	11.4%	8,621	3.1%	8,613,075	4.0%	81,119	28.9%	50,435,563	23.2%	259,271	92.4%	207,647,303	95.3%	21,346	7.6%	10,193,448	4.7%	-	-	-	-	
30,000 - 39,999	451,066	514,408,585	195,860	43.4%	291,158,112	56.6%	135,048	29.9%	91,415,789	17.8%	15,665	3.5%	21,768,132	4.2%	104,493	23.2%	110,066,552	21.4%	414,351	91.9%	489,978,315	95.3%	36,715	8.1%	24,430,270	4.7%	-	-	-	-	
40,000 - 49,999	326,209	517,500,074	133,320	40.9%	259,484,106	50.1%	128,																								

Exhibit A.1 Tax Year 2013: Number of Returns Filed By Filing Status

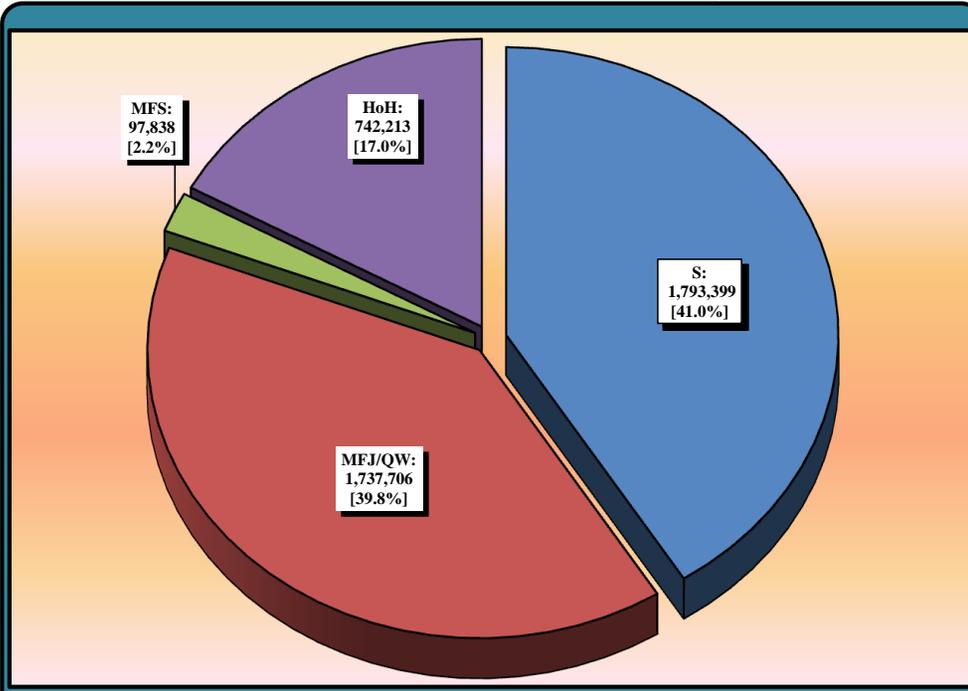
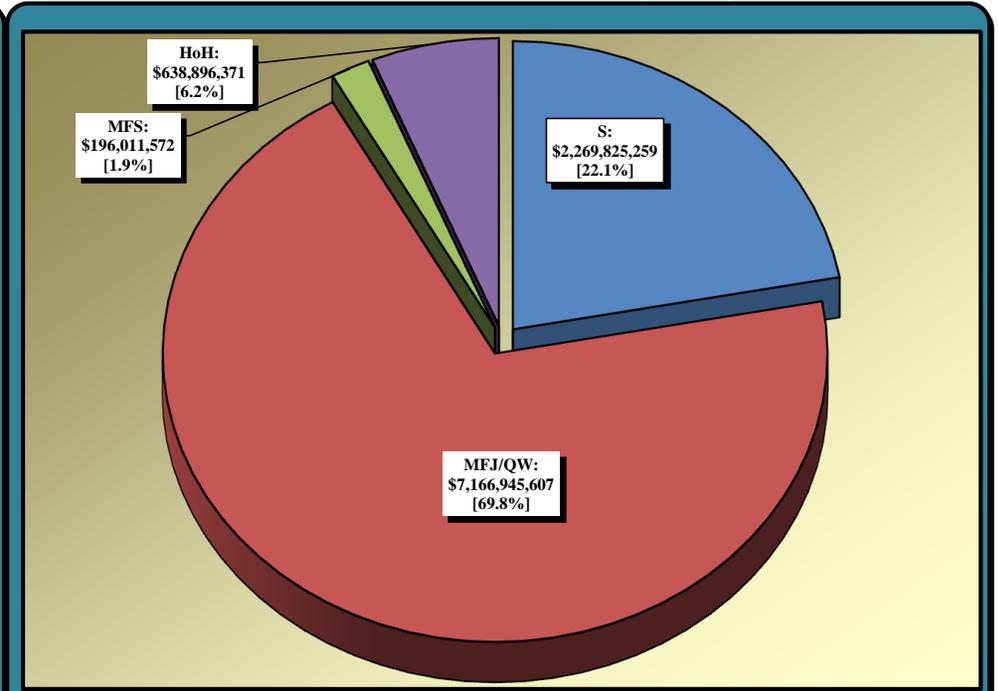


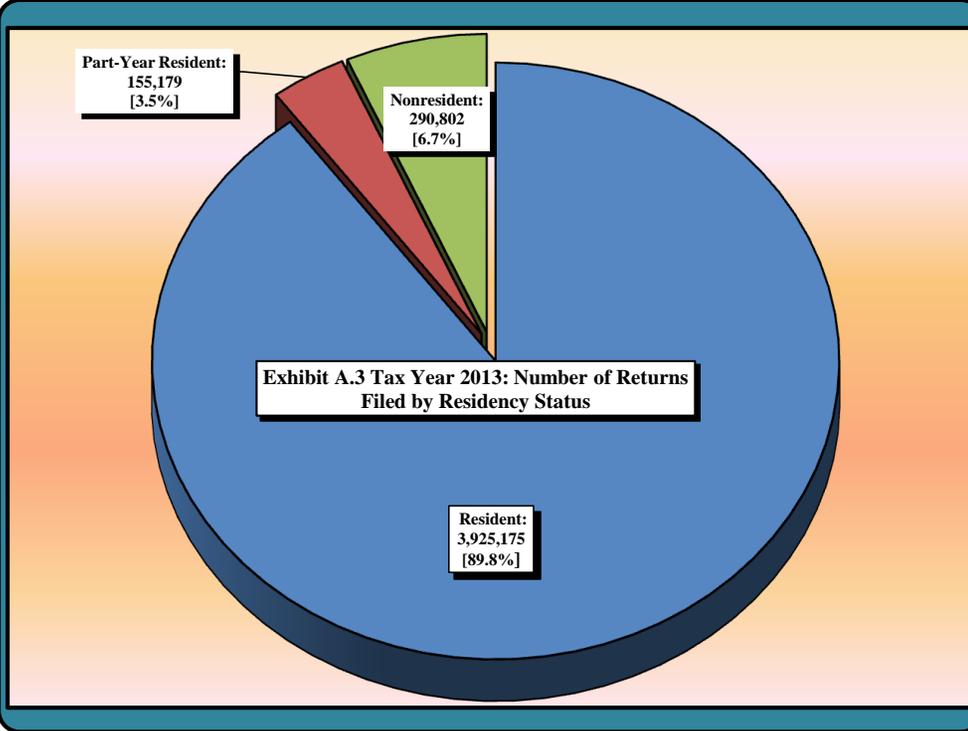
Exhibit A.2 Tax Year 2013: Net Tax Liability By Filing Status



Part-Year Resident:
155,179
[3.5%]

Nonresident:
290,802
[6.7%]

Exhibit A.3 Tax Year 2013: Number of Returns Filed by Residency Status



Nonresident:
\$478,423,621
[4.6%]

Part-Year Resident:
\$233,120,622
[2.3%]

Exhibit A.4 Tax Year 2013: Net Tax Liability By Residency Status

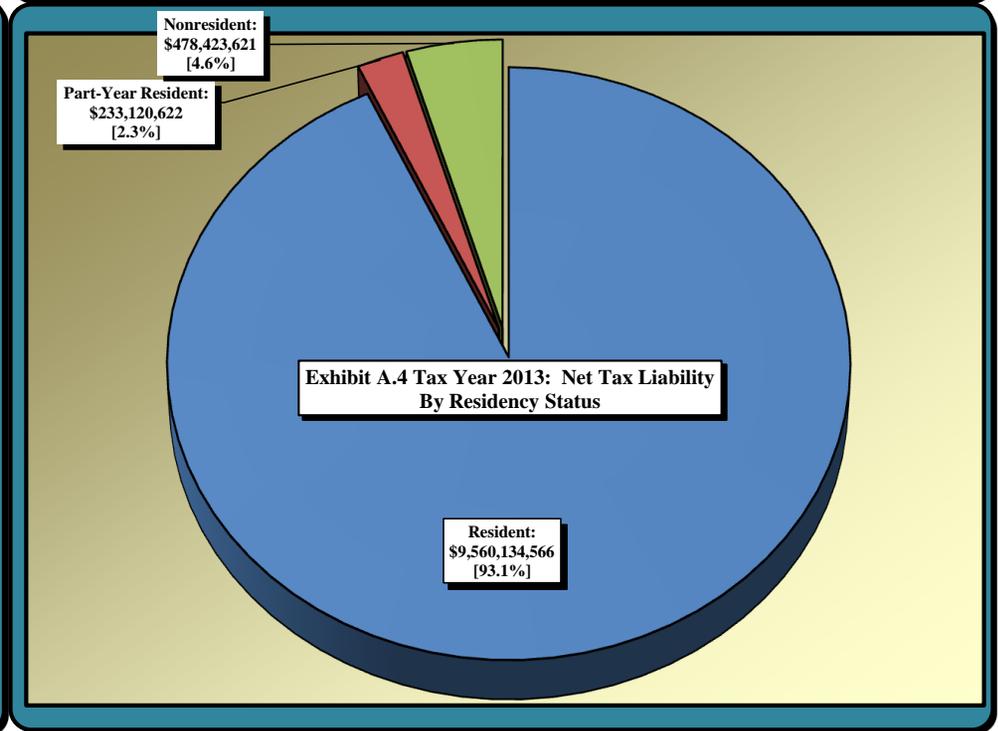
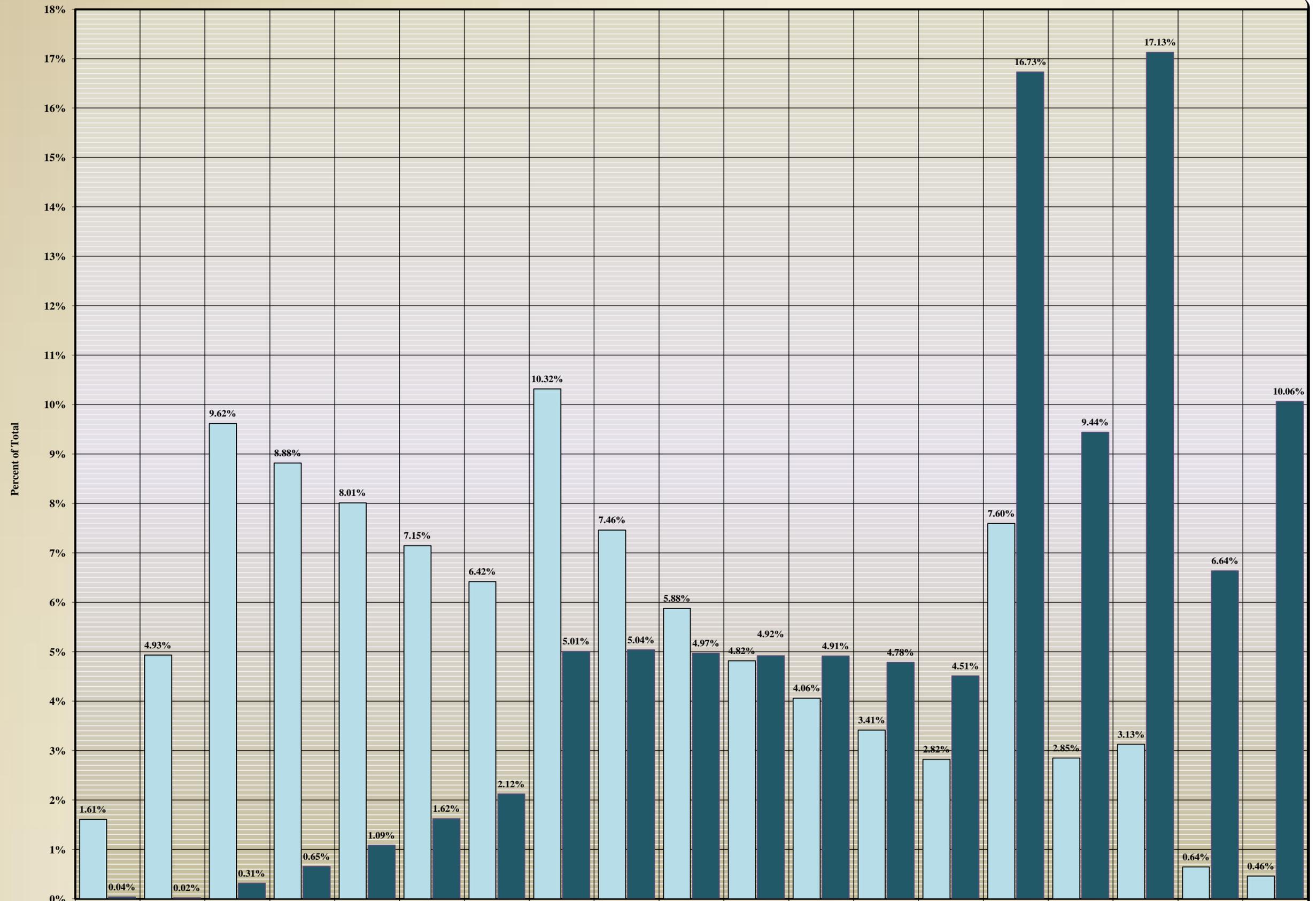


Exhibit A5. Tax Year 2013 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) By FAGI Level



FAGI Level [\$]	< 1	1-3,999	4,000-9,999	10,000-14,999	15,000-19,999	20,000-24,999	25,000-29,999	30,000-39,999	40,000-49,999	50,000-59,999	60,000-69,999	70,000-79,999	80,000-89,999	90,000-99,999	100,000-149,999	150,000-199,999	200,000-499,999	500,000-999,999	1 million or more
FAGI Level Returns as a % of Total	1.61%	4.93%	9.62%	8.82%	8.01%	7.15%	6.42%	10.32%	7.46%	5.88%	4.82%	4.06%	3.41%	2.82%	7.60%	2.85%	3.13%	0.64%	0.46%
FAGI Level NTL as a % of Total	0.04%	0.02%	0.31%	0.65%	1.09%	1.62%	2.12%	5.01%	5.04%	4.97%	4.92%	4.91%	4.78%	4.51%	16.73%	9.44%	17.13%	6.64%	10.06%
Number of Returns Filed	70,232	215,600	420,480	385,492	350,294	312,452	280,617	451,066	326,209	256,842	210,552	177,414	149,205	123,294	332,083	124,523	136,614	28,163	20,024
Net Tax Liability [\$]	3,825,328	1,847,004	32,303,765	67,238,109	111,501,594	166,600,622	217,840,751	514,408,585	517,500,074	510,662,338	505,368,818	504,606,041	491,374,079	463,398,780	1,718,417,259	969,738,391	1,759,658,994	681,857,039	1,033,531,239

Exhibit A6. Tax Year 2013 All Returns: Distribution of Net Tax Liability (NTL) for Standard and Itemized Deduction Returns By FAGI Level

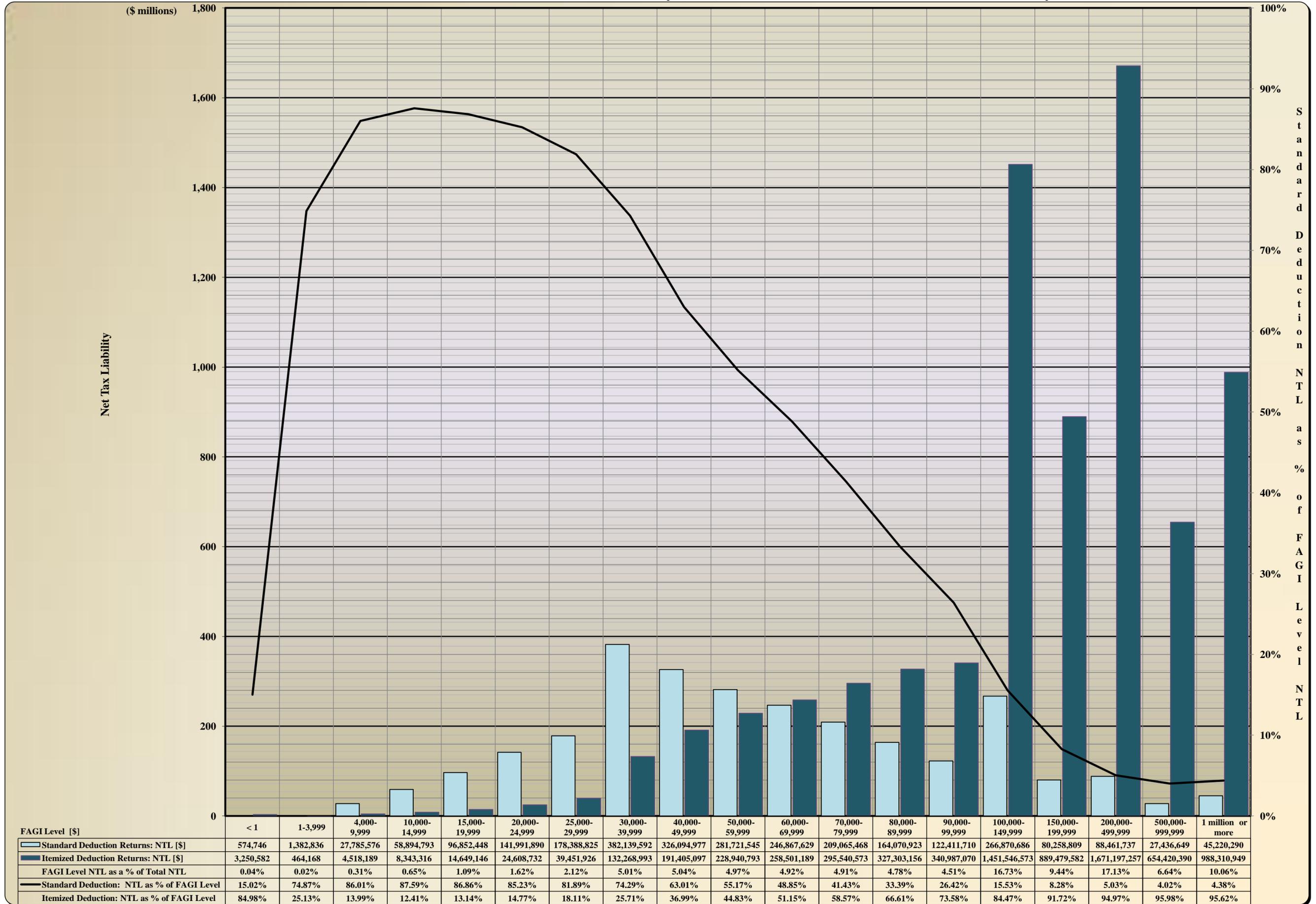


Exhibit A7. Tax Year 2013 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level

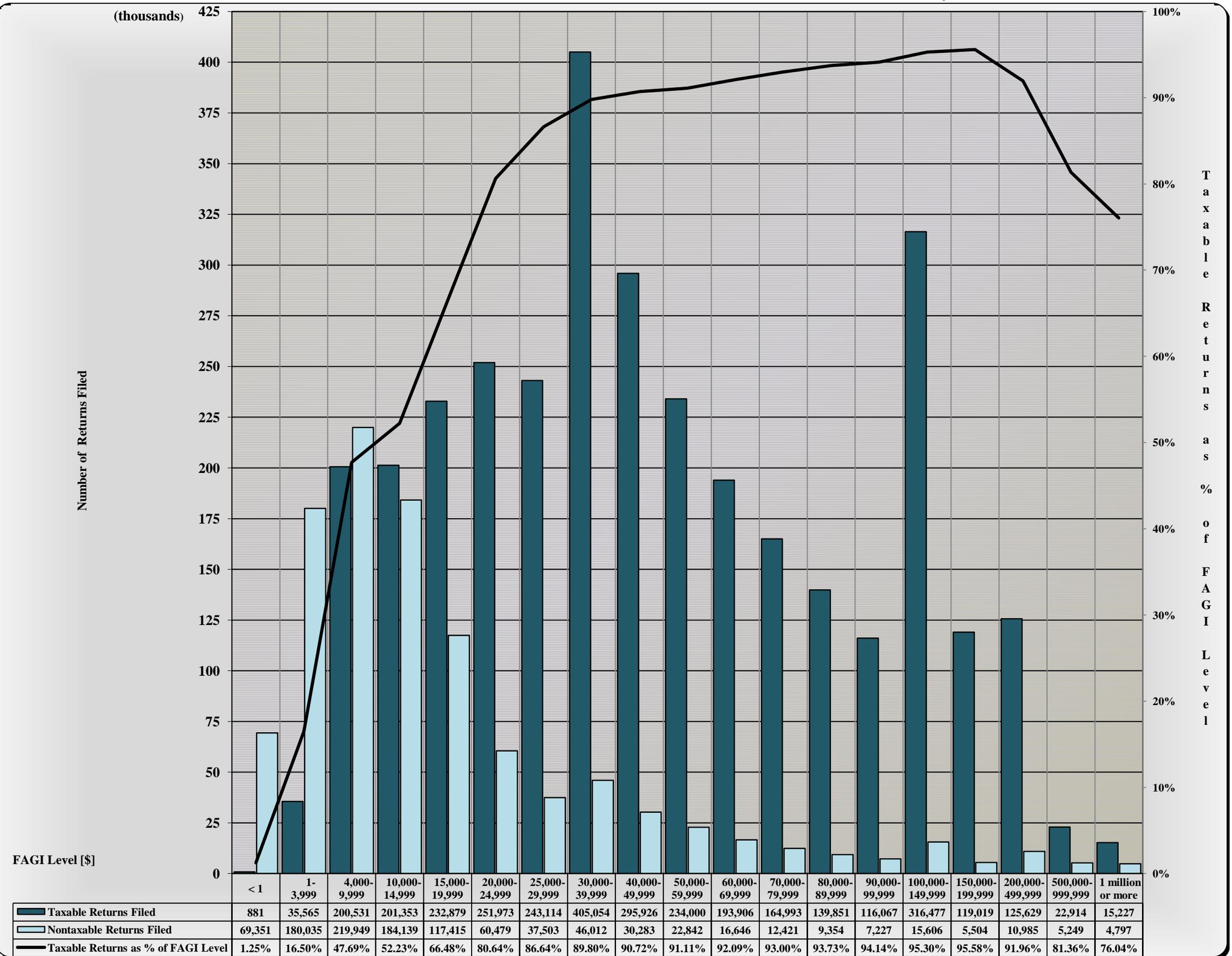


Exhibit A8. Tax Year 2013 All Returns: Distribution of Number of Standard and Itemized Deduction Returns Filed By FAGI Level

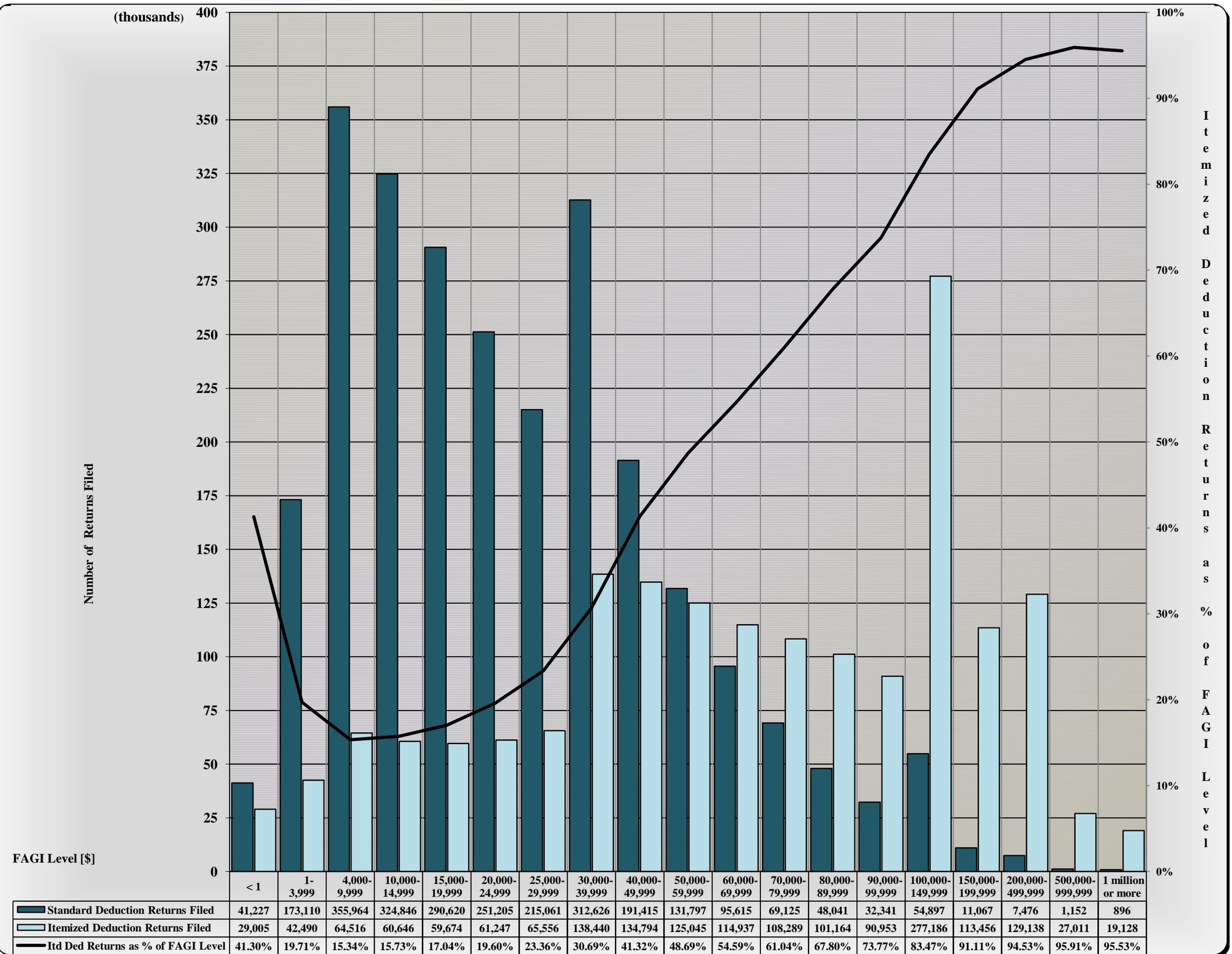
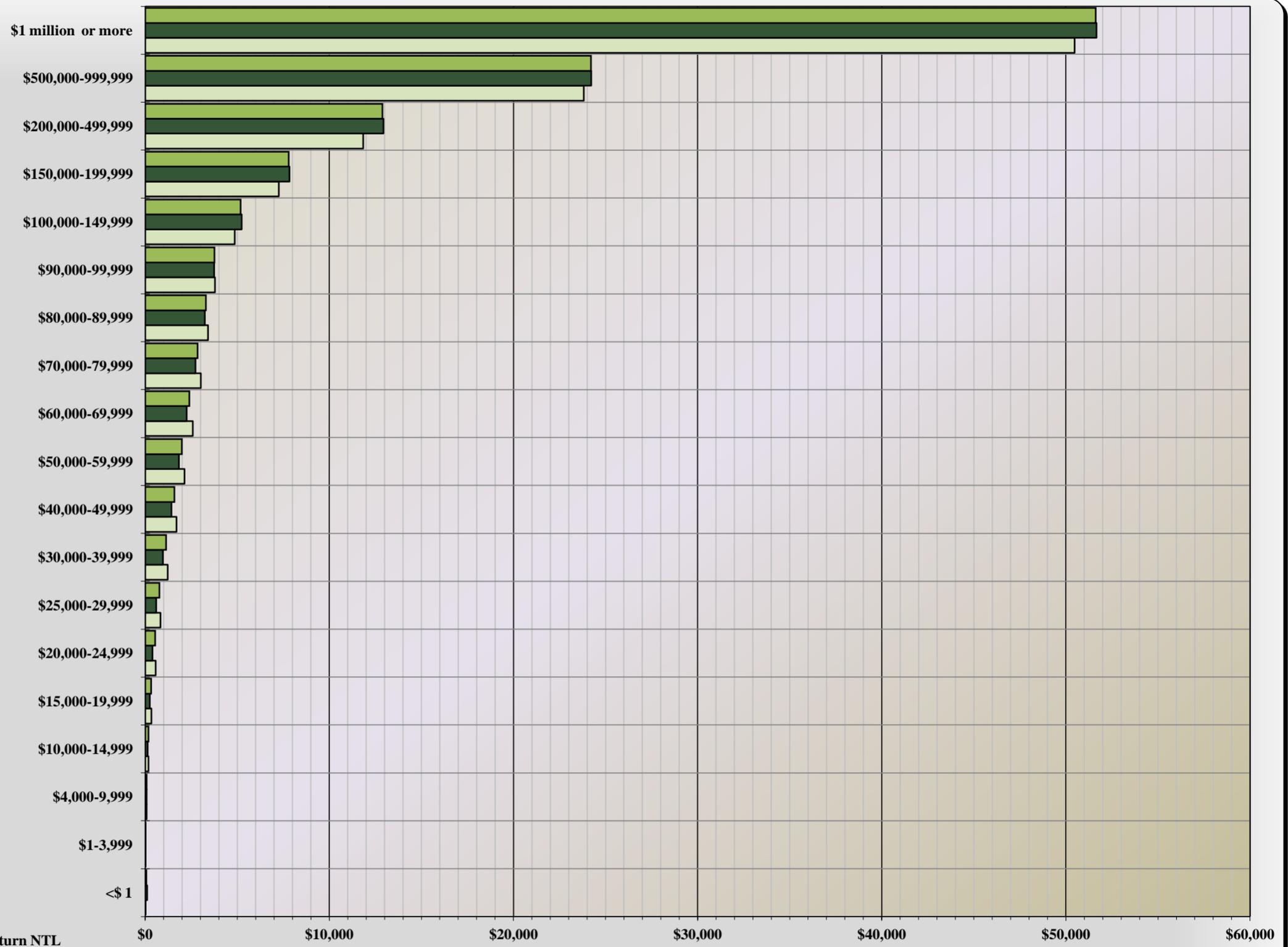
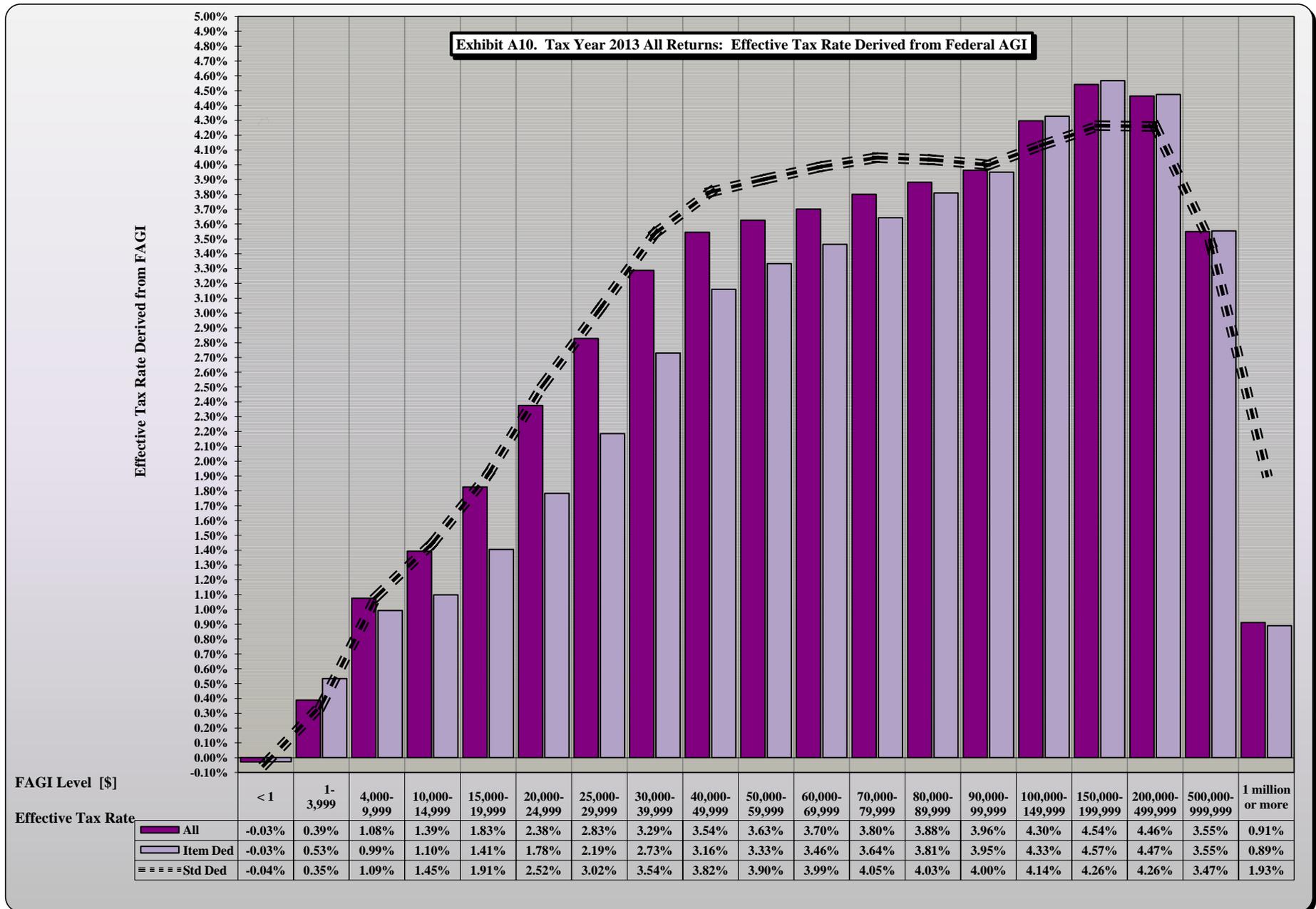


Exhibit A9. Tax Year 2013 All Returns: Average Per Return Net Tax Liability (NTL) for Standard and Itemized Deduction Returns Filed By FAGI Level

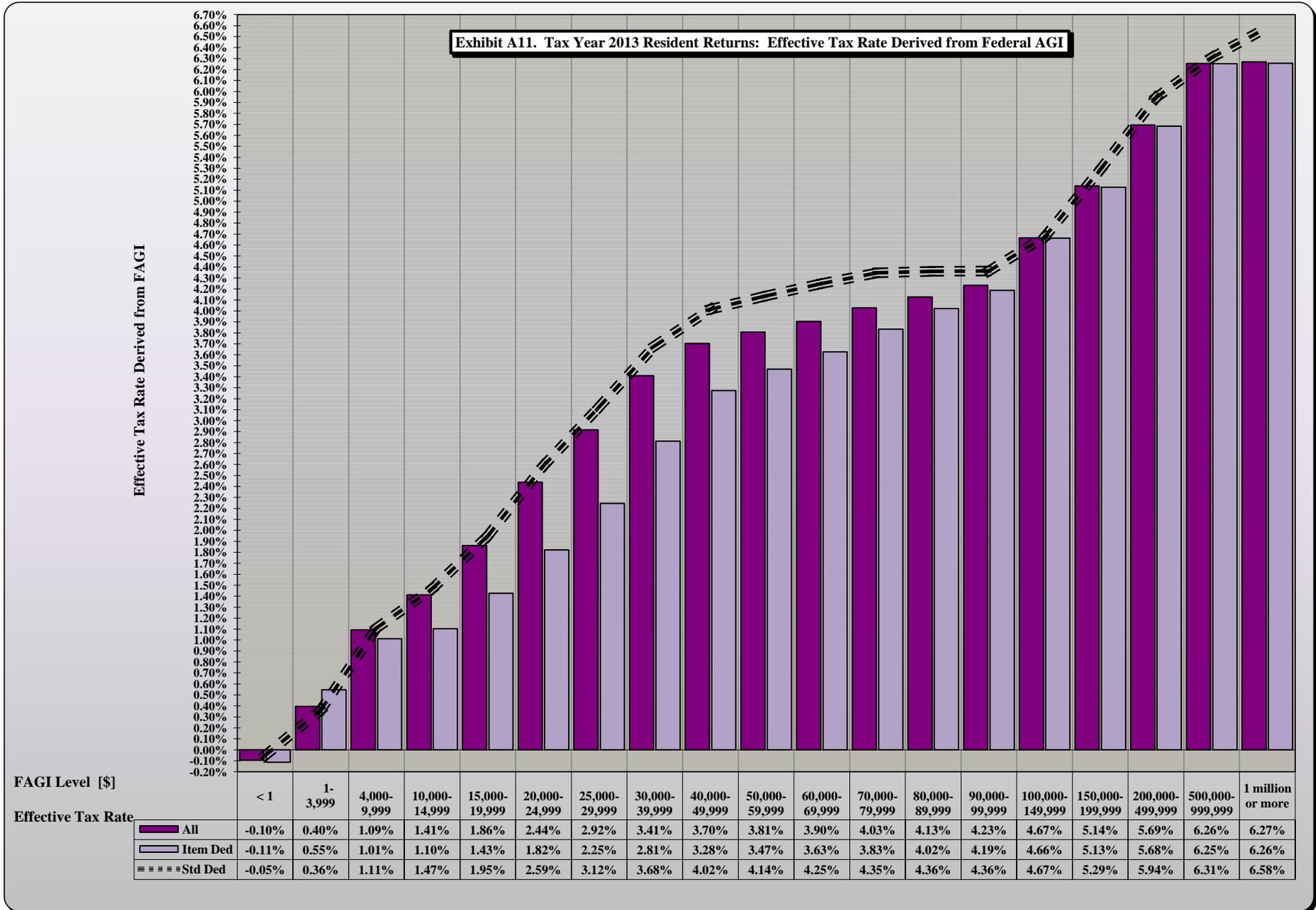


FAGI Level	<\$ 1	\$1-3,999	\$4,000-9,999	\$10,000-14,999	\$15,000-19,999	\$20,000-24,999	\$25,000-29,999	\$30,000-39,999	\$40,000-49,999	\$50,000-59,999	\$60,000-69,999	\$70,000-79,999	\$80,000-89,999	\$90,000-99,999	\$100,000-149,999	\$150,000-199,999	\$200,000-499,999	\$500,000-999,999	\$1 million or more
All Returns: Avg Per Return NTL	\$54	\$9	\$77	\$174	\$318	\$533	\$776	\$1,140	\$1,586	\$1,988	\$2,400	\$2,844	\$3,293	\$3,758	\$5,175	\$7,788	\$12,881	\$24,211	\$51,615
Itemized Deduction Returns: Avg Per Return NTL	\$112	\$11	\$70	\$138	\$245	\$402	\$602	\$955	\$1,420	\$1,831	\$2,249	\$2,729	\$3,235	\$3,749	\$5,237	\$7,840	\$12,941	\$24,228	\$51,668
Standard Deduction Returns: Avg Per Return NTL	\$14	\$8	\$78	\$181	\$333	\$565	\$829	\$1,222	\$1,704	\$2,138	\$2,582	\$3,024	\$3,415	\$3,785	\$4,861	\$7,252	\$11,833	\$23,817	\$50,469

The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized and personal exemptions) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for filers with income levels of up to approximately \$40,000 before tapering to a more gradual increase for higher income levels. The sharp decline in the effective tax rate for the uppermost income levels reflects the effect of special income apportionment provisions applicable to income of part-year and nonresident filers.



The effective tax rate derived from Federal Adjusted Gross Income (FAGI) is the tax rate (percentage) as applied to FAGI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of statutory FAGI modifications and tax credits and is significantly affected by allowable deductions (standard/itemized and personal exemptions) that reduce the percentage. The effective tax rate derived from FAGI income rapidly increases for resident filers with income levels of up to approximately \$40,000 before tapering to a more gradual increase for income levels up to \$100,000 and sharply ascends for the uppermost income levels. The higher effective tax rate for the uppermost income levels reflects a relatively lesser reduction impact of FAGI modifications and deductions coupled with a larger portion of income being subject to the highest marginal tax rate of 7.75%.



The effective tax rate derived from NC Taxable Income (NCTI) is the tax rate (percentage) as applied to NCTI that generates the amount of net tax liability as current tax provisions. The effective tax rate metric basically averages the effect of tax credits and may approach but will not exceed the highest marginal 7.75% tax rate because the uppermost income levels have portions of income subject to the lower 6 and 7 percent rates. The effective tax rates derived from NCTI for standard deduction and itemized deduction returns converge in relation to the portion of gross tax reduced by tax credits.

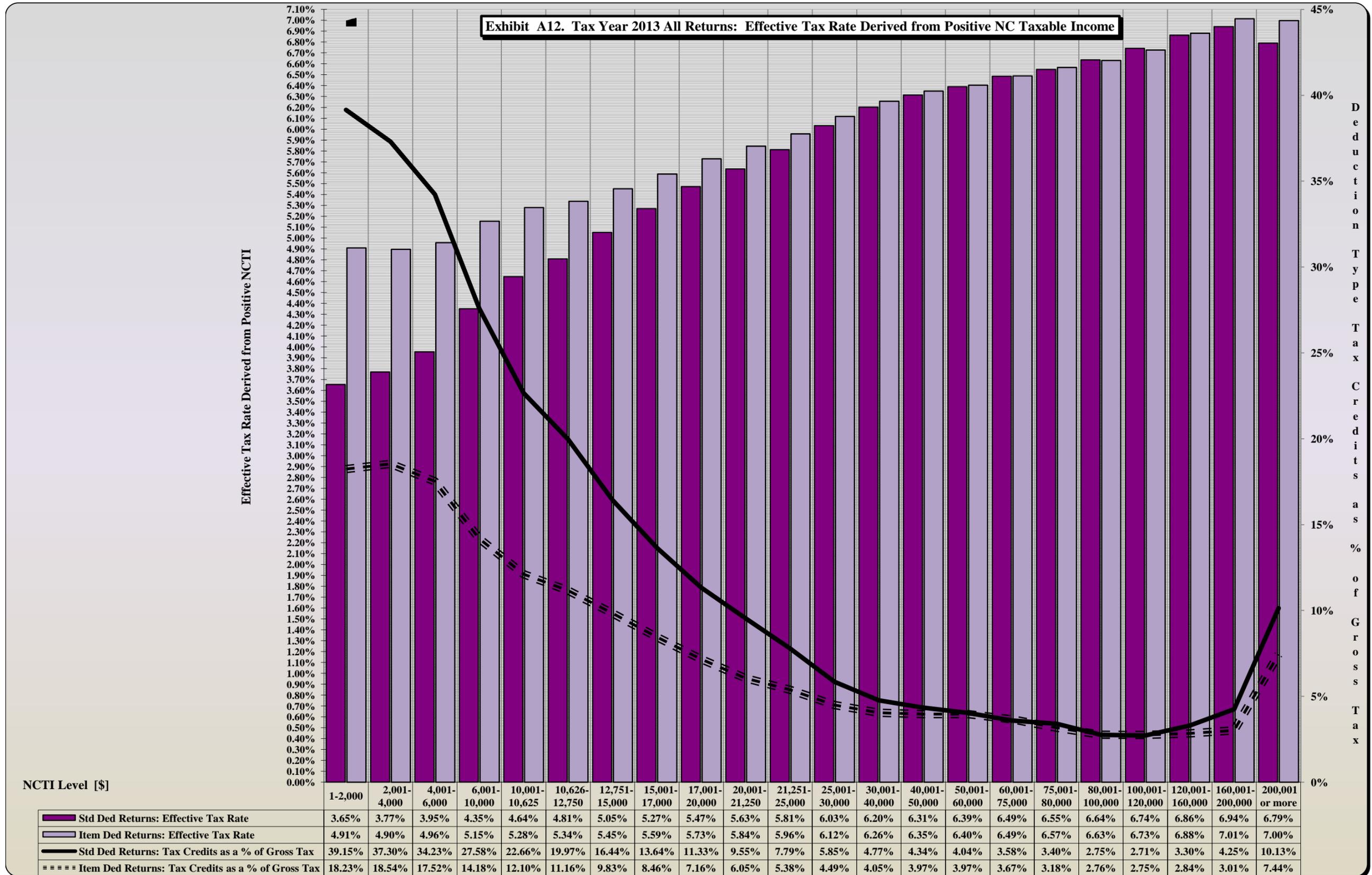


TABLE B. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY FOR RESIDENT RETURNS BY FILING STATUS BY INCOME LEVEL

RESIDENT RETURNS																							
Combined Filing Statuses				FILING STATUS																			
Income Level		Number of Returns Filed Tax Liability No Tax Liability		Net Tax Liability [after application of credits] (\$)	Single				Married Filing Jointly/ Qualifying Widow(er)				Married Filing Separately				Head of Household						
					Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability		Returns Filed		Net Tax Liability				
					Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total	Avg Net Tax	Number of Returns	% of Total	Amount	% of Total
A. BY SIZE OF NC TAXABLE INCOME																							
NCTI Level																							
No Taxable Income	-	758,841	-	352,239	46.4%	-	-	-	239,591	31.6%	-	-	-	13,530	1.8%	-	-	-	153,481	20.2%	-	-	
\$ 1 - 2,000	122,043	69,431	6,784,088	120,809	63.1%	5,812,597	85.7%	48	27,419	14.3%	734,760	10.8%	27	2,322	1.2%	111,895	1.6%	48	40,924	21.4%	124,836	1.8%	3
2,001 - 4,000	121,805	52,391	19,585,216	102,889	59.1%	16,030,267	81.8%	156	27,620	15.9%	2,527,232	12.9%	92	2,301	1.3%	348,519	1.8%	151	41,386	23.8%	679,198	3.5%	16
4,001 - 6,000	132,455	28,997	32,069,971	89,113	55.2%	24,141,951	75.3%	271	27,959	17.3%	4,732,435	14.8%	169	2,433	1.5%	653,652	2.0%	269	41,947	26.0%	2,541,933	7.9%	61
6,001 - 10,000	266,707	20,792	100,835,781	145,391	50.6%	64,771,411	64.2%	445	56,796	19.8%	18,080,373	17.9%	318	5,060	1.8%	2,245,082	2.2%	444	80,252	27.9%	15,738,915	15.6%	196
10,001 - 10,625	40,589	925	20,149,074	19,895	47.9%	11,739,536	58.3%	590	8,954	21.6%	4,015,027	19.9%	448	831	2.0%	480,655	2.4%	578	11,834	28.5%	3,913,856	19.4%	331
10,626 - 12,750	132,774	2,007	76,578,039	63,578	47.2%	42,704,197	55.8%	672	30,213	22.4%	16,099,539	21.0%	533	2,905	2.2%	1,935,256	2.5%	666	38,085	28.3%	15,839,047	20.7%	416
12,751 - 15,000	134,271	1,179	95,759,477	62,576	46.2%	50,867,868	53.1%	813	32,176	23.8%	21,327,762	22.3%	663	3,419	2.5%	2,798,696	2.9%	819	37,279	27.5%	20,765,151	21.7%	557
15,001 - 17,000	114,095	676	97,571,650	52,255	45.5%	50,338,591	51.6%	963	28,237	24.6%	22,482,026	23.0%	796	3,176	2.8%	3,046,172	3.1%	959	31,103	27.1%	21,704,861	22.2%	698
17,001 - 20,000	157,989	566	161,666,293	71,227	44.9%	80,998,797	50.1%	1,137	41,766	26.3%	39,617,153	24.5%	949	4,582	2.9%	5,210,341	3.2%	1,137	40,980	25.8%	35,840,002	22.2%	875
20,001 - 21,250	61,712	168	72,473,793	27,922	45.1%	35,951,890	49.6%	1,288	17,170	27.7%	18,580,395	25.6%	1,082	1,983	3.2%	2,556,224	3.5%	1,289	14,805	23.9%	15,385,284	21.2%	1,039
21,251 - 25,000	170,729	426	231,127,635	78,992	46.2%	115,402,080	49.9%	1,461	49,630	29.0%	62,183,084	26.9%	1,253	5,568	3.3%	8,121,226	3.5%	1,459	36,965	21.6%	45,421,245	19.7%	1,229
25,001 - 30,000	196,038	487	326,331,721	91,798	46.7%	161,509,466	49.5%	1,759	63,702	32.4%	99,586,189	30.5%	1,563	6,762	3.4%	11,866,668	3.6%	1,755	34,263	17.4%	53,369,398	16.4%	1,558
30,001 - 40,000	297,219	663	643,170,302	127,566	42.8%	287,304,105	44.7%	2,252	119,384	40.1%	248,757,963	38.7%	2,084	9,874	3.3%	22,279,441	3.5%	2,256	41,058	13.8%	84,828,794	13.2%	2,066
40,001 - 50,000	216,766	460	614,620,422	75,839	34.9%	222,254,868	36.2%	2,931	113,024	52.0%	312,773,449	50.9%	2,767	5,938	2.7%	17,498,180	2.8%	2,947	22,425	10.3%	62,093,925	10.1%	2,769
50,001 - 60,000	164,326	263	576,380,736	43,871	26.7%	158,831,795	27.6%	3,620	104,883	63.7%	361,952,349	62.8%	3,451	3,311	2.0%	12,121,799	2.1%	3,661	12,524	7.6%	43,474,793	7.5%	3,471
60,001 - 75,000	180,630	304	785,663,498	37,651	20.8%	168,828,299	21.5%	4,484	130,855	72.3%	562,346,004	71.6%	4,297	2,703	1.5%	12,350,317	1.6%	4,569	9,725	5.4%	42,138,878	5.4%	4,333
75,001 - 80,000	45,324	67	230,466,103	7,996	17.6%	42,286,312	18.3%	5,288	34,765	76.6%	174,577,614	75.7%	5,022	559	1.2%	2,986,790	1.3%	5,343	2,071	4.6%	10,615,387	4.6%	5,126
80,001 - 100,000	136,565	195	809,151,899	19,824	14.5%	122,068,119	15.1%	6,158	110,486	80.8%	648,279,209	80.1%	5,868	1,521	1.1%	9,507,777	1.2%	6,251	4,929	3.6%	29,296,794	3.6%	5,944
100,001 - 120,000	83,681	126	615,298,596	9,871	11.8%	75,603,755	12.3%	7,659	70,732	84.4%	515,525,480	83.8%	7,288	711	0.8%	5,563,740	0.9%	7,825	2,493	3.0%	18,605,621	3.0%	7,463
120,001 - 160,000	88,245	166	834,423,816	8,985	10.2%	87,169,192	10.4%	9,702	76,611	86.7%	720,292,946	86.3%	9,402	568	0.6%	5,487,969	0.7%	9,662	2,247	2.5%	21,473,709	2.6%	9,557
160,001 - 200,000	41,762	97	520,963,175	3,723	8.9%	47,104,478	9.0%	12,652	36,902	88.2%	458,191,093	88.0%	12,416	259	0.6%	3,346,150	0.6%	12,919	975	2.3%	12,321,454	2.4%	12,637
200,001 or more	79,929	294	2,689,063,281	6,918	8.6%	245,327,668	9.1%	35,462	71,070	88.6%	2,353,633,773	87.5%	33,117	646	0.8%	37,536,177	1.4%	58,106	1,589	2.0%	52,565,663	2.0%	33,081
TOTAL	2,985,654	939,521	9,560,134,566	1,620,928	41.3%	2,117,047,242	22.1%	1,306	1,519,945	38.7%	6,666,295,854	69.7%	4,386	80,962	2.1%	168,052,726	1.8%	2,076	703,340	17.9%	608,738,744	6.4%	865
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
FAGI Level																							
Non-Positive AGI	689	58,712	3,132,602	33,150	55.8%	1,221,883	39.0%	37	17,983	30.3%	1,872,125	59.8%	104	1,794	3.0%	17,999	0.6%	10	6,474	10.9%	20,595	0.7%	3
\$ 1 - 3,999	33,250	169,134	1,765,286	172,183	85.1%	1,566,005	88.7%	9	15,103	7.5%	175,300	9.9%	12	2,665	1.3%	14,520	0.8%	5	12,433	6.1%	9,461	0.5%	1
4,000 - 9,999	182,183	206,182	30,342,871	275,037	70.8%	29,631,159	97.7%	108	36,651	9.4%	279,972	0.9%	8	5,919	1.5%	380,547	1.3%	64	70,758	18.2%	51,193	0.2%	1
10,000 - 14,999	183,602	174,226	63,254,444	193,065	54.0%	59,044,775	93.3%	306	49,075	13.7%	964,345	1.5%	20	5,775	1.6%	1,501,162	2.4%	260	109,913	30.7%	1,744,162	2.8%	16
15,000 - 19,999	214,279	110,295	105,244,318	152,478	47.0%	83,958,016	79.8%	551	57,388	17.7%	5,220,556	5.0%	91	6,547	2.0%	3,320,859	3.2%	507	108,161	33.3%	12,744,887	12.1%	118
20,000 - 24,999	233,429	55,458	158,113,414	128,634	44.5%	107,888,168	68.2%	839	62,029	21.5%	13,142,874	8.3%	212	7,270	2.5%	5,715,159	3.6%	786	90,954	31.5%	31,367,213	19.8%	345
25,000 - 29,999	225,451	33,820	207,647,303	112,438	43.4%	127,226,020	61.3%	1,132	61,697	23.8%	23,436,996	11.3%	380	7,607	2.9%	8,043,756	3.9%	1,057	77,529	29.9%	48,940,531	23.6%	631
30,000 - 39,999	373,705	40,646	489,978,315	178,993	43.2%	276,830,363	56.5%	1,547	122,131	29.5%	86,262,782	17.6%	706	13,869	3.3%	20,298,136	4.1%	1,464	99,358	24.0%	106,587,034	21.8%	1,073
40,000 - 49,999	270,140	26,105	490,969,184	120,853	40.8%	245,948,895	50.1%	2,035	115,680	39.0%	141,176,622	28.8%	1,220	10,314	3.5%	20,219,554	4.1%	1,960	49,398	16.7%	83,624,113	17.0%	1,693
50,000 - 59,999	212,389	19,371	483,561,402	80,770	34.9%	197,727,416	40.9%	2,448	116,177	50.1%	205,300,497	42.5%	1,767	6,403	2.8%	16,117,546	3.3%	2,517	28,410	12.3%	64,415,943	13.3%	2,267
60,000 - 69,999	175,233	13,570	477,993,747	51,947	27.5%	152,468,316	31.9%	2,935	116,475	61.7%	267,555,871	56.0%	2,297	3,849	2.0%	11,616,917	2.4%	3,018	16,532	8.8%	46,352,643	9.7%	2,804
70,000 - 79,999	148,609	9,613	477,037,716	33,787	21.4%	117,953,408	24.7%	3,491	111,590	70.5%	315,097,262	66.1%	2,824	2,479	1.6%	8,866,498	1.9%	3,577	10,366	6.6%	35,120,548	7.4%	3,388
80,000 - 89,999	125,674	6,927	464,406,295	22,484	17.0%	91,893,658	19.8%	4,087	102,139	77.0%	339,739,039	73.2%	3,326	1,584	1.2%	6,578,894	1.4%	4,153	6,394	4.8%	26,194,704	5.6%	4,097
90,000 - 99,999	104,022	5,024	437,601,217	15,100	13.8%	70,607,139	16.1%	4,676	88,782	81.4%	342,698,054	78.3%	3,860	1,108	1.0%	5,315,403	1.2%	4,797	4,056	3.7%	18,980,621	4.3%	4,680
100,000 - 149,999	279,955	8,365	1,617,725,796	31,529	10.9%	195,418,924	12.1%	6,198	246,354	85.4%	1,357,215,779	83.9%	5,509	2,341	0.8%	14,725,676	0.9%	6,290	8,096	2.8%	50,365,417	3.1%	6,221
150,000 - 199,999	101,599	1,217	905,272,110	8,790	8.5%	83,257,997	9.2%	9,472	91,275	88.8%	795,594,720	87.9%	8,716	574	0.6%	5,416,915	0.6%	9,437	2,177	2			

Exhibit B.1 Tax Year 2013: Distribution of Number of Returns Filed By Resident Taxpayers By Filing Status By FAGI Level

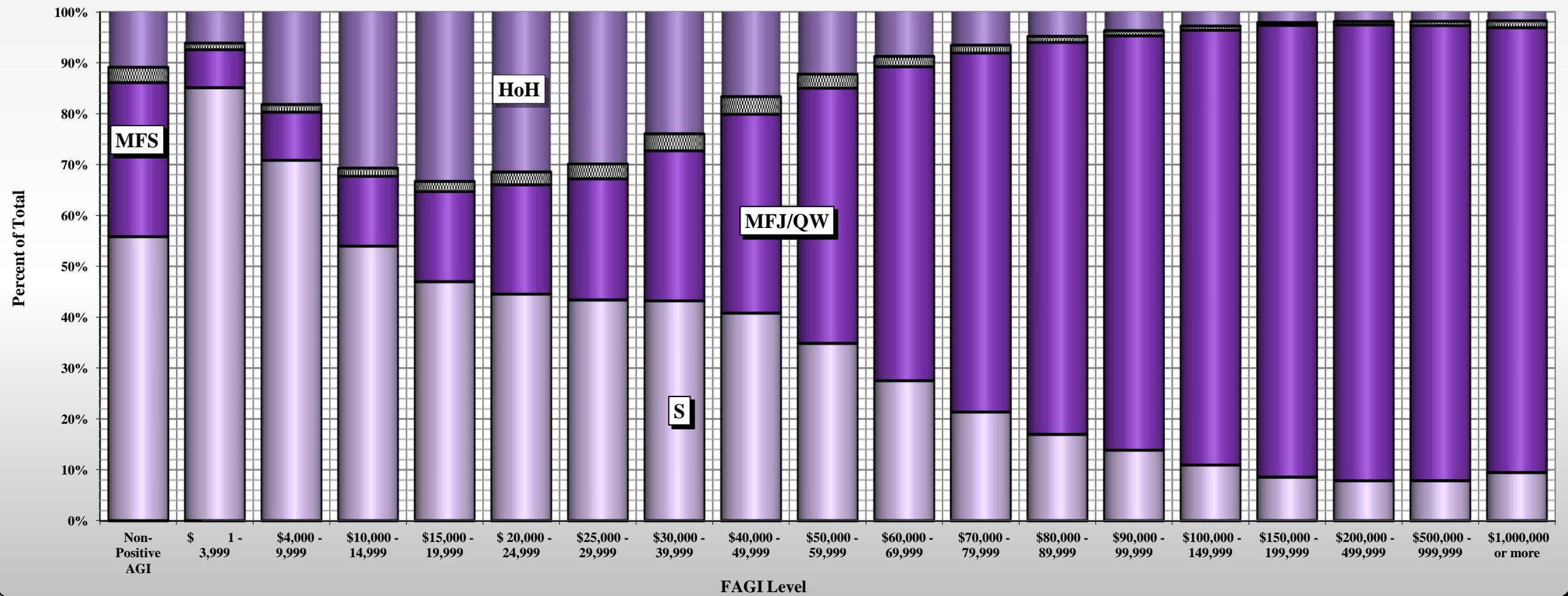


Exhibit B.2 Tax Year 2013: Distribution of Net Tax Liability for Resident Taxpayers By Filing Status By FAGI Level

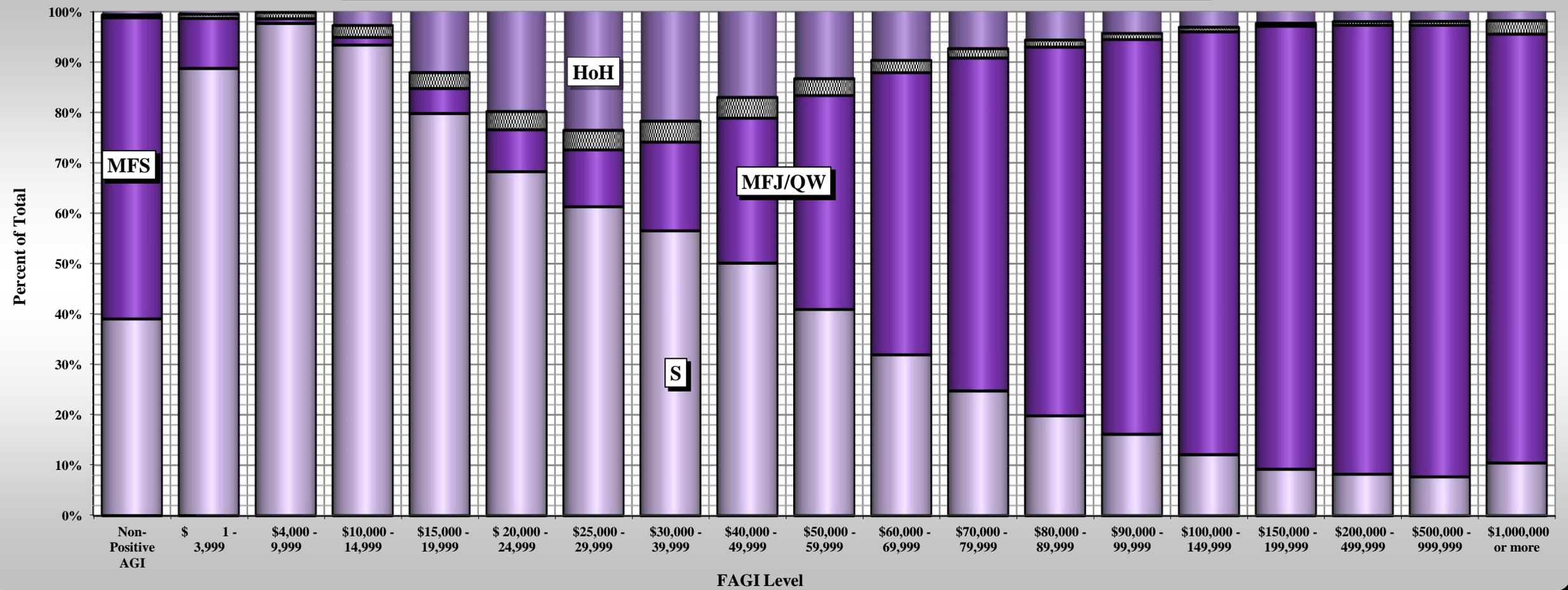


TABLE 1. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

ALL RETURNS																		
Income Level	Number of Returns Filed:		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:			Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All Returns] [\$]	Effective Tax Rate* [%]
	[Combined Filing Statuses]	[No Tax Liability]			Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]					
							Number of Returns Filed	Deduction Amount [\$]										
A. BY SIZE OF NC TAXABLE INCOME																		
No Taxable Income	864,063	864,063	47,425,199,880	54,886	7,843,644,971	11,228,737,936	564,916	2,373,536,164	299,147	10,682,737,200	1,632,920	3,956,380,450	27,027,453,101	(8,229,366,625)	-	-	-	-
\$ 1 - 2,000	255,418	76,479	10,350,449,191	40,524	347,823,317	961,629,411	195,175	734,296,342	60,243	1,378,692,336	384,151	945,074,005	6,678,580,414	242,402,286	14,553,725	5,007,071	9,546,654	37.38
2,001 - 4,000	209,224	54,399	7,762,640,423	37,102	177,694,702	705,352,902	163,727	632,437,892	45,497	895,129,601	339,639	841,532,411	4,865,882,319	623,337,565	37,460,728	12,448,099	25,012,629	119.55
4,001 - 6,000	186,658	29,886	6,692,727,097	35,856	248,552,380	621,493,386	146,582	577,933,920	40,076	804,973,910	323,741	803,840,509	4,133,037,753	930,062,532	55,904,525	17,130,075	38,774,450	207.73
6,001 - 10,000	323,409	21,443	11,759,101,734	36,360	241,519,132	1,204,882,715	253,126	1,023,950,943	70,283	1,283,057,356	601,160	1,495,345,010	6,993,384,842	2,568,924,844	154,309,959	38,051,965	116,257,994	359.48
10,001 - 10,625	46,059	949	1,720,361,378	37,351	13,622,653	166,394,770	35,556	146,217,432	10,503	181,927,207	88,767	220,737,064	1,018,707,558	475,024,154	28,528,021	5,778,028	22,749,993	493.93
10,626 - 12,750	149,085	2,089	5,927,009,766	39,757	53,696,385	545,739,150	114,216	471,435,001	34,869	574,277,268	290,710	723,810,565	3,665,534,167	1,740,861,549	104,566,408	18,722,969	85,843,439	575.80
12,751 - 15,000	148,872	1,229	5,858,833,010	39,355	93,596,009	562,736,984	112,319	467,162,883	36,553	553,125,169	293,914	731,348,555	3,638,055,428	2,063,905,062	124,764,291	18,484,256	106,280,035	713.90
15,001 - 17,000	125,359	708	5,199,452,235	41,476	253,280,148	697,436,087	93,163	389,593,997	32,196	444,916,450	247,784	616,688,456	3,304,097,393	2,004,695,545	122,344,725	15,059,837	107,284,888	855.82
17,001 - 20,000	172,313	609	7,627,216,419	44,264	103,078,918	726,515,433	124,521	525,810,015	47,792	664,572,010	341,674	849,500,604	4,963,897,276	3,183,973,732	196,475,844	19,984,599	176,491,245	1,024.25
20,001 - 21,250	67,100	180	3,567,597,427	53,168	33,655,470	308,926,825	47,311	201,196,113	19,789	337,663,065	132,229	328,792,949	2,424,673,946	1,383,560,436	86,147,767	7,337,946	78,809,821	1,174.51
21,251 - 25,000	185,241	453	9,071,415,208	48,971	59,046,402	873,862,500	126,562	538,649,816	58,679	758,101,366	361,055	896,298,197	6,063,549,371	4,278,327,101	269,546,299	18,936,962	250,609,337	1,352.88
25,001 - 30,000	212,380	521	11,906,898,511	56,064	130,765,140	1,168,851,606	136,124	586,886,169	76,256	1,160,021,270	411,389	1,019,397,605	5,822,528,249	3,731,014,414	20,000,878	353,013,536	1,662,188	6.06%
30,001 - 40,000	320,960	695	20,818,158,283	64,862	137,874,556	1,897,322,900	181,524	821,098,973	139,436	2,093,035,111	645,020	1,589,942,660	14,554,633,196	11,140,730,244	726,063,455	32,338,288	693,725,167	2,161.41
40,001 - 50,000	232,715	481	18,451,307,935	79,287	126,998,508	1,518,169,094	112,347	547,596,414	120,368	1,795,406,216	504,952	1,231,094,794	13,486,039,925	10,411,977,244	687,878,018	28,527,345	659,350,673	2,833.30
50,001 - 60,000	175,605	279	15,656,768,634	89,159	119,467,238	1,194,686,519	71,380	370,904,320	104,225	1,619,897,718	412,490	986,750,641	11,599,636,674	9,623,578,805	25,623,400	615,832,905	3,506,353	6.40%
60,001 - 75,000	191,977	322	19,649,573,868	102,354	172,203,516	1,369,383,401	62,020	333,793,603	129,957	1,979,660,465	478,392	1,118,152,419	15,020,787,495	12,862,883,670	866,121,324	31,526,689	834,594,635	4,347.37
75,001 - 80,000	484,403	75	5,672,995,130	118,082	39,629,439	369,343,987	12,552	68,712,310	35,491	572,483,749	122,878	274,439,775	4,427,644,748	3,720,396,722	252,326,262	8,167,765	244,158,497	5,082.08
80,001 - 100,000	144,569	209	19,249,756,035	133,153	214,189,516	1,221,179,262	27,218	150,400,791	117,351	1,958,972,742	388,373	795,330,383	15,338,062,373	12,906,564,098	880,335,030	24,311,893	856,023,137	5,921.21
100,001 - 120,000	88,700	131	15,246,564,760	171,889	143,074,389	821,185,140	11,843	66,013,265	76,857	1,464,102,189	246,118	492,954,425	12,545,384,130	9,687,159,508	760,322,405	18,393,482	651,928,923	7,349.82
120,001 - 160,000	93,508	177	20,715,985,531	221,542	285,285,651	1,080,390,370	8,721	48,691,349	84,787	1,933,700,222	266,136	533,323,021	17,405,166,221	12,842,069,417	909,738,553	26,244,149	883,494,400	9,448.33
160,001 - 200,000	44,313	101	11,006,123,717	248,372	193,074,773	642,739,922	3,101	17,341,301	41,212	979,952,872	129,814	660,170,844	9,298,993,551	7,878,847,211	569,851,782	17,655,799	552,195,983	12,661.26
200,001 or more	85,585	319	63,354,584,604	740,253	2,618,146,535	3,165,078,288	4,477	25,092,425	81,108	4,702,008,400	258,302	517,246,110	57,563,305,916	41,639,038,529	3,148,191,198	238,390,734	2,909,800,464	33,998.95
TOTAL	4,371,156	1,055,797	344,690,810,778	78,856	13,639,429,388	33,052,038,587	2,608,481	11,118,751,438	1,762,675	38,818,413,893	8,901,608	21,228,151,452	254,112,884,797	149,801,481,878	10,919,801,038	648,122,229	10,271,678,809	2,349.88
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																		
Non-Positive AGI	70,232	69,351	(13,322,951,616)	(189,699)	7,869,272,638	587,938,748	41,227	116,057,087	29,005	897,654,918	112,860	211,498,772	(7,266,828,503)	(2,380,801,537)	4,525,489	700,161	3,825,328	54.47
\$ 1 - 3,999	215,600	180,035	4,766,992,780	2,212	27,864,896	92,517,297	173,110	116,057,087	29,005	897,654,918	112,860	211,498,772	(7,266,828,503)	(2,380,801,537)	4,525,489	700,161	3,825,328	54.47
4,000 - 9,999	420,480	219,949	3,001,810,147	7,139	46,627,859	494,550,509	355,964	1,280,402,420	64,516	429,941,726	518,839	1,304,263,152	(460,719,800)	(473,310,040)	34,778,661	2,474,896	32,303,765	76.83
10,000 - 14,999	385,492	184,139	4,827,042,515	12,522	31,491,034	821,414,371	324,846	1,280,485,894	60,646	513,208,743	674,808	1,691,762,421	551,662,120	495,755,466	80,829,295	13,591,186	67,238,109	174.42
15,000 - 19,999	350,294	117,415	6,105,473,718	17,430	30,453,634	779,364,701	290,620	1,190,225,851	59,674	544,342,796	678,283	1,698,960,395	1,923,033,609	1,609,889,625	141,982,495	30,480,901	111,501,594	318.31
20,000 - 24,999	312,452	60,479	7,014,283,677	22,449	29,606,586	754,653,413	251,205	1,050,321,452	61,247	592,809,672	628,659	1,574,614,991	3,071,490,735	2,933,858,045	202,728,061	36,127,439	166,600,622	533.20
25,000 - 29,999	280,617	37,503	7,705,065,447	27,458	32,044,117	809,523,592	215,061	915,404,546	65,556	657,171,596	573,678	1,436,131,860	3,918,877,970	3,750,136,358	251,823,434	33,982,683	217,840,751	776.29
30,000 - 39,999	451,066	46,012	15,648,016,232	34,691	58,341,750	1,711,698,059	312,626	1,376,476,401	138,440	1,478,461,406	923,643	2,132,532,347	8,827,189,769	8,425,091,984	563,369,012	48,960,427	514,408,585	1,140.43
40,000 - 49,999	326,209	30,283	14,600,181,797	44,757	57,209,280	1,863,424,205	191,415	904,744,459	134,794	1,547,213,652	676,298	1,693,116,132	8,648,892,629	8,177,245,189	549,013,362	31,513,288	517,500,074	1,586.41
50,000 - 59,999	256,842	22,842	14,083,960,777	54,835	71,934,728	2,038,105,448	131,797	672,436,816	125,045	1,559,996,419	555,169	1,384,861,133	8,500,495,689	7,979,054,972	536,927,458	26,265,120	510,662,338	1,988.24
60,000 - 69,999	210,552	16,646	13,655,519,829	64,856	65,713,377	2,050,118,379	95,615	517,417,319	114,937	1,551,180,681	483,681	1,177,447,471	8,425,069,357	7,867,103,166	530,019,204	24,650,386	505,368,818	2,400.21
70,000 - 79,999	177,414	12,421	13,279,364,033	74,850	63,405,538	1,972,283,084	69,125	388,910,389	108,289	1,522,252,305	427,911	1,048,900,297	8,410,423,496	7,818,495,175	528,030,062	23,424,021	504,606,041	2,844.23
80,000 - 89,999	149,205	9,354	12,659,597,603	84,847	61,489,707	1,885,604,828	48,041	277,559,646	101,164	1,470,793,008	374,405	913,727,710	8,173,402,119	7,573,611,311	512,886,370	21,512,291	491,374,079	3,293.28
90,000 - 99,999	123,294	7,227	11,622,265,288	94,832	56,252,738	1,706,728,552	32,341	189,879,390	90,953	1,366,636,114	319,402	782,644,733	7,702,629,236	7,113,340,970	483,382,790	19,984,010	463,398,780	3,758.49
100,000 - 149,999	332,083	15,606	39,993,994,049	120,434	292,546,478	5,239,573,384												

TABLE 1A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																								
Income Level	Number of Returns Filed:		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]		NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Return [All SD Returns] [\$]	Effective Tax Rate* [%]				
	Tax Liability	No Tax Liability			Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All Returns Filed [%]	Deduction Amount [\$]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]							Effective Proration Factor [%]			
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	-	564,916	6,459,459,748	11,434	687,913,146	4,571,108,235	564,916	65.4%	2,373,536,164	4,202	1,074,933	2,632,735,955	(2,430,007,459)	(3,717,018,619)	153.0%	-37.6%	-	-	-	-	-	-	-	
\$ 1 - 2,000	127,752	67,423	2,675,923,605	13,710	37,385,584	327,301,119	195,175	76.4%	734,296,342	3,762	282,536	707,028,003	944,683,724	187,389,178	19.8%	35.3%	11,251,123	4,404,888	6,846,235	35.08	3.65%			
2,001 - 4,000	114,956	48,771	2,498,075,060	15,258	15,150,388	272,323,773	163,727	78.3%	632,437,892	3,863	261,367	654,003,900	954,459,883	488,125,037	51.1%	38.2%	29,334,900	10,941,431	18,393,469	112.34	3.77%			
4,001 - 6,000	119,800	26,782	2,526,727,200	17,238	12,820,326	251,438,622	146,582	78.5%	577,933,920	3,943	251,924	630,246,545	1,079,928,440	730,214,828	67.6%	42.7%	43,892,035	15,025,318	28,866,717	196.93	3.95%			
6,001 - 10,000	233,779	19,347	5,183,950,459	20,480	21,202,864	450,931,847	253,126	78.2%	1,023,950,943	4,045	469,625	1,174,917,755	2,555,352,778	2,009,368,275	78.6%	49.3%	120,699,134	33,285,828	87,413,306	345.34	4.35%			
10,001 - 10,625	34,746	810	811,986,612	22,837	2,113,573	67,974,910	35,556	72.3%	146,217,432	4,112	68,771	171,966,455	422,549,388	366,696,631	85.7%	52.7%	22,022,311	4,990,575	17,031,736	479.01	4.64%			
10,626 - 12,750	112,501	1,715	2,767,901,589	24,234	7,117,951	225,880,800	114,216	76.6%	471,435,001	4,128	222,849	557,805,162	1,519,898,577	1,333,506,247	87.7%	54.9%	80,091,884	15,990,786	64,101,098	561.23	4.81%			
12,751 - 15,000	111,346	973	2,986,012,525	26,585	8,741,666	230,901,485	112,319	75.4%	467,162,883	4,159	221,939	555,171,098	1,741,518,726	1,557,093,244	89.4%	58.3%	94,115,225	15,469,960	78,645,265	700.20	5.05%			
15,001 - 17,000	92,620	543	2,692,474,794	28,901	6,420,679	201,485,930	93,163	74.3%	389,593,997	4,182	184,233	460,750,756	1,647,064,790	1,489,485,128	90.4%	61.2%	90,894,351	12,400,690	78,493,661	842.54	5.27%			
17,001 - 20,000	124,118	403	3,922,179,694	31,498	8,920,870	297,821,627	124,521	72.3%	525,810,015	4,223	247,511	618,712,462	2,488,756,660	2,299,870,845	92.4%	63.5%	141,939,801	16,080,301	125,859,500	1,010.75	5.47%			
20,001 - 21,250	47,201	110	1,600,584,862	33,831	3,218,405	122,244,704	47,311	70.5%	201,196,113	4,253	93,837	234,682,604	1,045,679,486	975,427,036	93.3%	65.3%	60,761,266	5,800,904	54,960,362	1,161.68	5.63%			
21,251 - 25,000	126,292	270	4,595,608,056	36,311	7,824,778	351,662,690	126,562	68.3%	538,649,816	4,256	247,659	618,958,036	3,094,162,292	2,921,281,396	94.4%	67.3%	184,125,258	14,342,227	169,783,031	1,341.50	5.81%			
25,001 - 30,000	135,837	287	5,615,413,895	41,252	12,213,141	450,577,256	136,124	64.1%	586,886,169	4,311	264,298	660,590,873	3,929,572,738	3,726,979,033	94.8%	70.0%	238,804,354	13,971,129	224,833,225	1,651.68	6.03%			
30,001 - 40,000	181,239	285	9,010,966,902	49,641	21,107,991	712,174,398	181,524	56.6%	821,098,973	4,523	366,354	913,968,944	6,584,832,578	6,276,713,660	95.3%	73.1%	408,864,706	19,489,686	389,375,020	2,145.03	6.20%			
40,001 - 50,000	112,187	160	6,811,485,838	60,629	17,280,604	485,271,586	112,347	48.3%	547,596,414	4,874	244,928	608,022,552	5,187,875,890	5,010,852,901	96.6%	76.2%	330,769,724	14,357,073	316,412,651	2,816.39	6.31%			
50,001 - 60,000	71,304	76	5,133,704,057	71,921	18,160,825	331,416,051	71,380	40.6%	370,904,320	5,196	165,995	406,298,168	4,043,246,343	3,901,306,415	96.5%	78.8%	259,780,990	10,488,176	249,292,814	3,492.47	6.39%			
60,001 - 75,000	61,945	75	5,248,641,877	84,628	18,426,089	298,937,960	62,020	32.3%	333,793,603	5,382	148,706	358,021,126	4,278,315,277	4,130,262,489	96.6%	81.5%	277,865,835	9,957,858	267,907,977	4,319.70	6.49%			
75,001 - 80,000	12,536	16	1,202,922,272	95,835	6,086,437	67,762,446	12,552	26.1%	68,712,310	5,474	30,317	71,932,679	1,000,601,274	971,537,287	97.1%	83.2%	65,875,036	2,240,281	63,634,755	5,069.69	6.55%			
80,001 - 100,000	27,185	33	2,961,849,890	108,820	17,778,815	170,014,011	27,218	18.8%	150,400,791	5,526	66,032	141,626,074	2,518,587,829	2,411,723,772	95.8%	85.0%	164,595,321	4,528,751	160,066,570	5,880.91	6.64%			
100,001 - 120,000	11,828	15	1,546,670,112	130,605	17,556,998	89,633,380	11,843	13.4%	66,013,265	5,574	28,918	58,084,795	1,350,585,370	1,287,279,006	95.3%	87.3%	89,216,727	2,420,405	86,796,322	7,328.91	6.74%			
120,001 - 160,000	8,701	20	1,397,562,504	160,253	62,350,945	90,046,569	8,721	9.3%	48,691,349	5,583	21,180	42,415,110	1,278,760,421	1,187,257,085	92.8%	91.5%	84,273,410	2,782,722	81,490,688	9,344.19	6.86%			
160,001 - 200,000	3,089	12	650,988,365	209,929	19,297,441	43,987,606	3,101	7.0%	17,341,301	5,592	7,500	15,090,000	598,866,899	548,848,675	92.4%	91.2%	39,279,637	1,689,414	38,108,223	12,289.01	6.94%			
200,001 or more	4,443	34	2,303,393,316	514,495	120,031,847	130,872,638	4,477	5.2%	25,092,425	5,605	11,086	22,290,260	2,245,169,840	2,034,881,560	90.6%	97.5%	153,754,387	15,575,883	138,178,504	30,864.08	6.79%			
TOTAL	1,875,405	733,076	80,604,573,234	30,901	1,150,120,703	10,241,769,642	2,608,481	59.7%	11,118,751,438	4,263	4,982,498	12,315,319,312	48,078,853,544	42,129,081,109	87.6%	59.6%	2,992,725,415	246,234,287	2,746,491,128	1,052.91	5.99%			
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	366	40,861	(1,591,493,969)	(38,603)	727,776,646	87,000,052	41,227	58.7%	116,057,087	2,815	61,791	100,913,018	(1,167,687,480)	(742,031,254)	63.5%	73.4%	657,102	82,356	574,746	13.94	-0.04%			
\$ 1 - 3,999	29,154	143,956	390,072,665	2,253	17,018,799	62,992,213	173,110	80.3%	516,569,628	2,984	125,752	318,960,520	(491,430,926)	(485,487,000)	79.8%	-126.0%	1,443,351	1,382,836	79.9	0.35%				
4,000 - 9,999	174,933	181,031	2,546,786,407	7,155	25,885,334	380,123,252	355,964	84.7%	1,280,402,620	3,597	446,596	1,122,528,363	(210,382,294)	(223,698,274)	106.3%	-8.3%	29,962,476	2,176,900	27,785,576	78.06	1.09%			
10,000 - 14,999	174,635	150,211	4,067,070,685	12,520	14,926,093	643,382,244	324,846	84.3%	1,280,485,894	3,942	585,196	1,467,014,869	691,113,770	639,689,693	92.6%	17.0%	71,525,644	12,630,851	58,894,793	181.30	1.45%			
15,000 - 19,999	199,507	91,113	5,063,524,471	17,422	14,803,555	560,274,029	290,620	83.0%	1,190,225,851	4,095	579,540	1,451,754,401	1,875,791,746	1,573,706,249	83.9%	37.0%	125,210,306	28,357,858	96,852,448	333.26	1.91%			
20,000 - 24,999	211,176	40,029	5,634,714,443	22,431	14,989,125	490,511,175	251,205	80.4%	1,050,321,452	4,181	521,249	1,305,304,044	2,803,566,897	2,684,134,240	95.7%	49.8%	174,925,483	32,933,593	141,991,890	565.24	2.52%			
25,000 - 29,999	194,084	20,977	5,900,287,084	27,435	13,575,206	488,113,206	215,061	76.6%	915,404,546	4,256	456,014	1,142,073,114	3,368,271,424	3,226,694,536	95.8%	57.1%	208,220,803	29,831,978	178,388,825	829.48	3.02%			
30,000 - 39,999	290,500	22,126	10,803,651,794	34,558	24,557,403	953,151,782	312,626	69.3%	1,376,476,401	4,403	674,777	1,690,143,402	6,808,437,612	6,487,767,098	95.3%	63.0%	421,896,823	39,757,231	382,139,592	1,222.35	3.54%			
40,000 - 49,999	178,195	13,220	8,543,818,061	44,635	20,848,239	941,328,145	191,415	58.7%	904,744,459	4,727	429,526	1,076,223,308	5,642,370,388	5,299,823,466	93.9%	66.0%	348,391,568	22,296,591	326,094,977	1,703.60	3.82%			
50,000 - 59,999	122,697	9,100	7,114,872,789	54,742	24,167,629	938,872,791	131,797	51.3%	672,436,816	5,102	309,979	775,103,137	4,852,627,674	4,505,017,503	92.8%	67.3%	297,846,385	16,124,840	281,721,545	2,137.54	3.90%			
60,000 - 69,999	89,678	5,937	6,190,348,700	64,742	19,370,816	870,600,260	95,615	45.4%	517,417,319	5,411	234,506	576,213,353	4,245,488,584	3,909,717,424	92.1%	68.6%	259,795,831	12,928,202	246,867,629	2,581.89	3.99%			
70,000 - 79,999	64,922	4,203	5,164,081,231	74,706	16,978,358	782,403,547	69,125	39.0%	388,910,389	5,626	172,216	425,174,460	3,584,571,193	3,270,058,513	91.2%	69.4%	218,927,461	9,861,993	209,065,468	3,024.46	4.05%			
80,000 - 89,999	45,095	2,946	4,067,986,853	84,677	13,251,870	686,214,555	48,041	32.2%	277,559,646	5,778	120,303	295,880,859	2,821,583,664											

TABLE IB. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																						
Income Level	Number of Returns Filed:		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All ID Returns] [\$]	Effective Tax Rate* [%]	
	Tax Liability	No Tax Liability			Additions	Deductions	Number of Returns Filed	as a % of All Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Pro-ration Factor [%]							
					[\$]	[\$]																
A. BY SIZE OF NC TAXABLE INCOME																						
NCTI Level																						
No Taxable Income	-	299,147	40,965,740,132	136,942	7,155,731,825	6,657,629,701	299,147	34.6%	10,682,737,200	35,711	557,987	1,323,644,495	29,457,460,561	(4,512,348,006)	-15.3%	71.9%	-	-	-	-	-	-
\$ 1 - 2,000	51,187	9,056	7,674,525,586	127,393	310,437,733	634,328,292	60,243	23.6%	1,378,692,336	22,886	101,615	238,046,002	5,733,896,690	55,013,108	1.0%	74.7%	3,302,602	602,183	2,700,419	44.83	4.91%	
2,001 - 4,000	39,869	5,628	5,264,565,364	115,712	162,544,314	433,029,129	45,497	21.7%	895,129,601	19,674	78,272	187,528,511	3,911,422,437	135,212,528	3.5%	74.3%	8,125,828	1,506,668	6,619,160	145.49	4.90%	
4,001 - 6,000	36,972	3,104	4,165,999,897	103,952	235,732,054	370,054,764	40,076	21.5%	804,973,910	20,086	71,817	173,593,964	3,053,109,313	199,847,704	6.5%	73.3%	12,012,490	2,104,757	9,907,733	247.22	4.96%	
6,001 - 10,000	68,187	2,096	6,575,151,275	93,553	220,316,268	753,950,868	70,283	21.7%	1,283,057,356	18,256	131,535	320,427,255	4,438,032,064	559,556,569	12.6%	67.5%	33,610,825	4,766,137	28,844,688	410.41	5.15%	
10,001 - 10,625	10,364	139	908,374,766	86,487	11,509,080	98,419,860	10,503	22.8%	181,927,207	17,321	19,996	48,770,609	590,766,170	108,327,533	18.3%	65.0%	6,505,710	787,453	5,718,257	544.44	5.28%	
10,626 - 12,750	34,495	374	3,159,198,177	90,602	46,578,434	319,858,350	34,869	23.4%	574,277,268	16,470	67,861	166,005,403	2,145,635,590	407,355,302	19.0%	67.9%	24,474,524	2,732,183	21,742,341	623.54	5.34%	
12,751 - 15,000	36,297	256	2,872,820,485	78,593	84,854,343	331,835,499	36,553	24.6%	553,125,169	15,132	71,975	176,177,457	1,896,536,703	506,811,818	26.7%	66.0%	30,649,066	3,014,296	27,634,770	756.02	5.45%	
15,001 - 17,000	32,031	165	2,506,977,441	77,866	246,859,469	495,950,157	32,196	25.7%	444,916,450	13,819	63,551	155,937,700	1,657,032,602	515,210,417	31.1%	66.1%	31,450,374	2,659,147	28,791,227	894.25	5.59%	
17,001 - 20,000	47,586	206	3,705,036,725	77,524	94,158,048	428,693,806	47,792	27.7%	664,572,010	13,906	94,163	230,788,142	2,475,140,815	884,102,887	35.7%	66.8%	54,536,043	3,904,298	50,631,745	1,059.42	5.73%	
20,001 - 21,250	30,001	19,719	1,967,012,565	99,399	30,437,425	186,682,121	19,789	29.5%	337,663,065	17,063	38,392	94,110,345	1,378,994,460	408,133,400	29.6%	70.1%	25,386,501	1,537,042	23,849,459	1,205.19	5.84%	
21,251 - 25,000	58,496	183	4,475,807,152	76,276	51,221,264	522,199,810	58,679	31.7%	758,101,366	12,919	113,396	277,340,161	2,969,387,079	1,357,045,705	45.7%	66.3%	85,421,041	4,594,735	80,826,306	1,377.43	5.96%	
25,001 - 30,000	76,022	234	6,291,484,616	82,505	118,551,999	718,274,350	76,256	35.9%	1,160,021,270	15,212	147,091	358,806,732	4,172,934,263	2,095,549,216	50.2%	66.3%	134,210,060	6,029,749	128,180,311	1,680.92	6.12%	
30,001 - 40,000	139,026	410	11,807,191,382	84,678	116,766,565	1,185,148,502	139,436	43.4%	2,093,035,111	15,011	278,666	675,973,716	7,969,800,618	4,864,016,584	61.0%	67.5%	317,198,749	12,848,601	304,350,148	2,182.72	6.26%	
40,001 - 50,000	120,047	321	11,639,822,096	96,702	109,717,904	1,032,897,508	120,368	51.7%	1,795,406,216	14,916	260,024	623,072,242	8,298,164,034	5,401,124,343	65.1%	71.3%	357,108,294	14,170,272	342,938,022	2,849.08	6.35%	
50,001 - 60,000	104,022	203	10,523,064,577	100,965	90,816,413	863,270,468	104,225	59.4%	1,619,897,718	15,542	246,495	580,452,473	7,550,260,331	5,722,272,390	75.8%	71.7%	381,575,315	15,135,224	366,440,091	3,515.86	6.40%	
60,001 - 75,000	129,710	247	14,400,931,990	110,813	153,777,427	1,070,445,441	129,957	67.7%	1,979,660,465	15,233	329,686	760,131,293	10,744,472,218	8,732,621,181	81.3%	74.6%	588,255,489	21,568,831	566,686,658	4,360.57	6.49%	
75,001 - 80,000	35,432	59	4,470,072,858	125,949	33,543,002	301,581,541	35,491	73.9%	572,483,749	16,130	92,561	202,507,096	3,427,043,474	2,748,859,435	80.2%	76.7%	186,451,226	5,927,484	180,523,742	5,086.47	6.57%	
80,001 - 100,000	117,175	176	16,287,906,145	138,796	195,410,701	1,051,165,251	117,351	81.2%	1,958,972,742	16,693	322,341	653,704,309	12,819,474,544	10,494,840,326	81.9%	78.7%	715,739,709	19,783,142	695,956,567	5,930.56	6.63%	
100,001 - 120,000	76,741	116	13,699,804,649	178,251	125,517,691	731,551,760	76,857	86.6%	1,464,102,189	19,050	217,200	434,869,630	11,194,798,761	8,399,880,502	75.0%	81.7%	581,105,678	15,973,077	565,132,601	7,353.04	6.73%	
120,001 - 160,000	84,630	157	19,318,423,027	227,847	222,934,706	990,343,801	84,787	90.7%	1,933,700,222	22,807	244,956	490,907,911	16,126,405,800	11,654,812,332	72.3%	83.5%	825,465,143	23,462,427	802,003,716	9,459.04	6.88%	
160,001 - 200,000	41,123	89	10,355,135,352	251,265	173,777,332	598,752,316	41,212	93.0%	979,652,872	23,778	122,314	245,080,844	8,716,126,652	7,329,998,536	84.2%	84.1%	530,054,145	15,966,385	514,087,760	12,474.22	7.01%	
200,001 or more	80,823	285	61,051,191,288	752,715	2,498,114,688	3,034,205,650	81,108	94.8%	4,702,008,400	57,972	247,216	494,955,850	55,318,136,076	39,604,156,969	71.6%	90.6%	2,994,436,811	222,814,851	2,771,621,960	34,171.99	7.00%	
TOTAL	1,439,954	322,721	264,086,237,545	149,821	12,489,308,685	22,810,268,944	1,762,675	40.3%	38,818,413,893	22,022	3,919,110	8,912,832,140	206,034,031,253	107,672,400,769	52.3%	78.0%	7,927,075,623	401,887,942	7,525,187,681	4,269.19	6.71%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																						
FAGI Level																						
Non-Positive FAGI	515	28,490	(11,731,457,647)	(404,463)	7,141,495,992	500,938,696	29,005	41.3%	897,654,918	30,948	51,069	110,585,754	(6,099,141,023)	(1,638,770,283)	26.9%	52.0%	3,868,387	617,805	3,250,582	112.07	-0.03%	
\$ 1 - 3,999	6,411	36,079	86,920,115	2,046	10,846,097	29,525,084	42,490	19.7%	123,200,799	5,018	32,265	81,497,753	(226,457,425)	(226,081,706)	99.8%	-260.5%	482,285	18,117	464,168	10.92	0.53%	
4,000 - 9,999	25,598	38,918	455,023,740	7,053	20,472,525	114,427,257	64,516	15.3%	429,941,726	6,664	72,243	181,734,789	(250,337,506)	(249,611,766)	99.7%	-55.0%	4,816,185	297,996	4,518,189	70.03	0.99%	
10,000 - 14,999	26,718	33,928	759,971,830	12,531	16,564,941	178,032,127	60,646	15.7%	513,208,743	8,462	89,612	224,747,552	(139,451,651)	(143,934,227)	103.2%	-18.3%	9,303,651	960,335	8,343,316	137.57	1.10%	
15,000 - 19,999	33,372	26,302	1,042,231,246	17,465	15,650,079	219,090,672	59,674	17.0%	544,342,796	9,122	98,743	247,205,994	47,241,863	36,183,376	76.6%	4.5%	16,772,189	2,123,043	14,649,146	245.49	1.41%	
20,000 - 24,999	40,797	20,450	1,379,569,234	22,525	14,617,461	264,142,238	61,247	19.6%	592,809,672	9,679	107,410	269,310,947	267,923,805	249,723,805	93.2%	19.2%	27,802,578	3,193,846	24,608,732	401.79	1.78%	
25,000 - 29,999	49,030	16,526	1,804,778,363	27,530	18,468,911	321,410,386	65,556	23.4%	657,171,596	10,025	117,664	294,058,746	550,606,546	523,441,822	95.1%	30.5%	43,602,631	4,150,705	39,451,926	601.80	2.19%	
30,000 - 39,999	114,554	23,886	4,844,364,438	34,993	33,784,347	758,546,277	138,440	30.7%	1,478,461,406	10,679	248,866	622,388,945	2,018,752,157	1,937,324,886	96.0%	41.7%	141,472,189	9,203,196	132,268,993	955.42	2.73%	
40,000 - 49,999	117,731	17,063	6,056,363,736	44,931	36,361,041	922,096,060	134,794	41.3%	1,547,213,652	11,478	246,772	616,892,824	3,006,522,241	2,877,421,723	95.7%	49.6%	200,621,794	9,216,697	191,405,097	1,419.98	3.16%	
50,000 - 59,999	111,303	13,742	6,869,087,987	54,933	47,767,099	1,099,232,657	125,045	48.7%	1,559,996,419	12,475	245,190	609,757,996	3,647,868,014	3,474,037,469	95.2%	53.1%	239,081,073	10,140,280	228,940,793	1,830.87	3.33%	
60,000 - 69,999	104,228	10,709	7,465,171,130	64,950	46,342,561	1,179,518,119	114,937	54.6%	1,551,180,681	13,496	249,175	601,234,118	4,179,580,773	3,957,385,742	94.7%	56.0%	270,223,373	11,722,184	258,501,189	2,249.07	3.46%	
70,000 - 79,999	100,071	8,218	8,115,282,802	74,941	46,427,180	1,189,879,537	108,289	61.0%	1,522,252,305	14,057	255,695	623,725,837	4,825,852,303	4,548,436,662	94.3%	59.5%	309,102,601	13,562,028	295,540,573	2,729.18	3.64%	
80,000 - 89,999	94,756	6,408	8,591,610,750	84,928	48,237,837	1,1																

TABLE 2. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY

ALL RETURNS																									
Income Level	Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:							
	[Combined Filing Statuses]	as a % of All Returns Filed [%]			Additions [\$]	Deductions [\$]	Standard Deduction	Itemized Deductions	Number of Returns Filed	Deduction Amount [\$]	Number of Returns Filed	Deduction Amount [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]			[after residency proration] [\$]	Effective Proration Factor [%]	Child Tax Credit [\$100 per Qualifying Child] [\$]	Taxes Paid To Other/ Foreign Taxes [\$]	Charitable Contributions: Non-itemizers [\$]	Child and Dependent Care [\$]	Education Expenses: Disabled Child [\$]	EITC Tax Liability Offset [\$]
A. BY SIZE OF NC TAXABLE INCOME																									
NCTI Level																									
No Taxable Income	864,063	100.0%	47,425,199,880	54,886	7,843,644,971	11,228,737,936	564,916	2,373,536,164	299,147	10,682,737,200	1,632,920	3,956,380,450	27,027,453,101	(8,229,366,625)	-30%	57%	-	35,905,606	11,227	6,538,744	2,124,636	729,467	-		
\$ 1 - 2,000	76,479	29.9%	1,137,013,742	14,867	9,068,203	160,704,468	67,423	301,276,972	9,056	89,510,708	197,867	494,445,464	100,144,333	69,138,526	69%	9%	4,150,663	8,099,222	83,778	1,613,743	628,793	142,342	418,208		
2,001 - 4,000	54,399	26.0%	926,810,932	17,037	3,587,455	85,430,800	48,771	222,892,028	5,628	52,675,277	160,685	401,776,966	167,623,316	160,523,056	96%	18%	9,646,740	8,035,669	110,368	1,194,577	760,965	93,934	1,913,152		
4,001 - 6,000	29,886	16.0%	605,192,187	20,250	2,337,147	47,620,003	26,782	125,953,465	3,104	29,154,008	101,610	253,984,900	150,816,958	146,822,000	97%	25%	8,825,469	5,696,545	168,547	813,912	911,510	134,676	1,974,393		
6,001 - 10,000	21,443	6.6%	505,758,889	23,586	1,853,825	36,138,206	19,347	92,739,981	2,096	22,295,943	76,953	192,283,501	164,155,083	157,992,898	96%	32%	9,491,029	4,562,551	397,959	793,220	1,935,668	170,515	2,178,199		
10,001 - 10,625	949	2.1%	27,185,355	28,646	211,111	2,524,904	810	3,871,900	139	1,828,765	3,290	8,216,504	10,954,393	9,767,440	89%	40%	586,607	193,288	50,683	60,416	235,204	14,200	62,593		
10,626 - 12,750	2,089	1.4%	64,873,422	31,055	454,022	8,243,576	1,715	8,164,150	374	4,960,306	7,413	18,498,500	25,460,912	24,196,161	95%	39%	1,453,064	431,761	291,321	138,033	562,460	37,340	100,133		
12,751 - 15,000	1,229	0.8%	43,416,007	35,326	1,883,666	4,844,275	973	4,599,850	256	3,894,206	4,145	10,351,713	21,609,629	16,968,217	79%	50%	1,020,244	231,401	306,873	82,609	373,479	41,894	34,227		
15,001 - 17,000	728	0.6%	27,332,101	38,605	489,673	4,342,770	543	2,602,700	165	2,714,873	2,273	5,649,500	12,511,931	11,295,236	90%	46%	680,807	115,421	333,025	32,950	171,833	70,353	17,982		
17,001 - 20,000	609	0.4%	28,351,365	46,554	506,859	4,865,227	403	1,944,850	206	3,880,342	1,830	4,526,500	13,641,305	11,202,563	82%	48%	681,522	75,312	505,474	35,579	55,866	66,399	4,135		
20,001 - 21,250	180	0.3%	8,779,266	48,774	146,283	1,483,356	110	539,400	70	1,086,449	532	1,304,500	4,511,844	3,709,466	82%	51%	227,685	19,613	189,765	21,972	10,832	53,350	450		
21,251 - 25,000	453	0.2%	23,044,001	50,870	204,147	3,924,620	270	1,346,148	183	3,161,353	1,300	3,220,000	11,596,027	10,453,080	90%	50%	649,882	48,872	511,931	19,969	16,293	73,580	1,293		
25,001 - 30,000	521	0.2%	30,697,790	58,921	759,899	5,490,127	287	1,406,350	234	4,127,917	1,552	3,832,000	16,601,295	14,222,034	86%	54%	900,596	56,516	742,619	23,233	17,799	83,580	180		
30,001 - 40,000	695	0.2%	49,511,810	71,240	420,793	9,535,163	285	1,457,365	410	8,364,882	2,058	4,955,000	25,620,193	24,099,799	94%	52%	1,558,179	65,862	1,210,424	11,570	21,243	181,223	*		
40,001 - 50,000	481	0.2%	43,044,806	89,490	330,989	6,918,533	160	805,550	323	7,026,158	1,413	3,353,000	25,272,554	21,507,445	85%	59%	1,415,621	40,264	1,067,876	13,020	14,835	204,490	-		
50,001 - 60,000	279	0.2%	28,332,153	101,549	443,603	4,923,366	76	404,950	832	4,756,430	832	1,945,000	16,746,010	15,304,026	91%	59%	1,018,164	21,897	699,332	2,019	8,893	105,685	-		
60,001 - 75,000	322	0.2%	89,256,468	277,194	1,587,833	7,012,179	75	402,400	247	10,194,027	913	2,018,500	71,217,195	21,501,023	30%	89%	1,448,255	16,000	923,680	2,643	12,619	192,938	-		
75,001 - 80,000	75	0.2%	6,831,235	91,083	2,911,772	1,429,740	16	68,000	59	1,174,160	190	400,500	6,670,607	5,811,647	87%	98%	394,816	11,500	267,400	-	*	41,871	-		
80,001 - 100,000	209	0.1%	30,623,692	146,525	4,514,663	5,911,526	33	179,950	176	5,834,900	577	1,176,500	22,035,679	18,673,267	85%	72%	1,275,624	600	718,581	565	7,302	91,962	-		
100,001 - 120,000	131	0.1%	25,224,078	192,550	443,867	4,326,896	15	75,250	116	3,626,110	364	728,000	16,911,689	14,421,648	85%	67%	999,963	-	630,953	-	*	24,000	-		
120,001 - 160,000	177	0.2%	37,924,302	214,262	2,240,380	5,646,414	20	102,600	157	7,301,730	461	924,000	26,189,938	24,434,228	93%	69%	1,726,460	-	1,111,993	-	6,992	-	-		
160,001 - 200,000	101	0.2%	26,396,531	261,352	539,047	4,739,200	12	68,100	89	3,697,038	276	552,000	17,879,240	18,063,642	101%	68%	1,311,861	-	769,682	-	*	-	-		
200,001 or more	319	0.4%	255,026,708	799,457	26,382,173	21,768,283	34	199,400	285	41,757,830	922	1,846,500	215,836,868	207,570,763	96%	85%	15,695,393	*	12,353,474	*	3,772	*	-		
TOTAL	1,055,797	24.2%	51,445,826,720	48,727	7,904,962,381	11,666,561,568	733,076	3,144,637,523	322,721	10,995,760,612	2,200,376	5,372,369,498	28,171,459,900	(7,221,688,460)	-26%	55%	65,158,291	63,627,900	23,456,965	11,398,774	7,881,624	2,553,799	6,704,945		
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																									
Non-Positive AGI																									
\$ 1 - 3,999	69,351	98.7%	(12,564,949,779)	(181,179)	6,844,960,876	547,416,860	40,861	114,545,637	28,490	815,647,143	111,244	207,472,772	(7,405,076,315)	(2,441,028,988)	33%	59%	85,354	37,129	585,481	23,471	42,650	*	804		
4,000 - 9,999	180,035	83.5%	368,229,419	2,045	15,253,262	91,136,531	143,956	446,273,010	36,079	199,291,534	156,199	396,279,801	(749,498,196)	(742,550,641)	99%	-204%	19,538	2,267,682	4,090	739,833	112,367	92,567	*		
10,000 - 14,999	219,949	52.3%	1,541,776,320	7,010	17,986,654	474,938,944	181,031	755,937,460	38,918	353,141,790	407,628	1,021,409,354	(1,045,664,573)	(1,036,866,036)	99%	-68%	846,661	11,545,042	58,316	1,983,435	752,366	204,853	125,210		
15,000 - 19,999	184,139	47.8%	2,292,523,919	12,450	12,649,691	756,238,273	150,211	700,502,355	33,928	399,761,981	466,280	1,166,135,961	(717,464,690)	(722,137,050)	101%	-31%	7,589,557	18,771,644	117,518	2,061,031	1,531,752	318,741	1,719,866		
20,000 - 24,999	117,415	33.5%	2,020,972,983	17,212	9,051,179	674,597,903	91,113	441,867,058	26,302	357,584,784	341,622	853,831,025	(297,856,608)	(527,656,767)	177%	-15%	13,083,250	15,140,518	220,452	1,866,960	1,959,717	237,301	2,904,463		
25,000 - 29,999	60,479	19.4%	1,346,619,323	22,266	7,846,636	592,637,926	40,029	208,429,754	20,450	324,487,779	179,570	448,855,693	(219,945,193)	(246,882,632)	112%	-16%	7,483,049	7,066,319	352,268	1,116,348	1,371,326	166,032	1,370,582		
30,000 - 39,999	37,503	13.4%	1,024,963,488	27,330	8,163,563	581,171,442	20,977	111,394,870	16,526	286,383,770	101,579	253,139,602	(198,962,633)	(231,863,734)	117%	-19%	3,807,574	3,284,619	525,413	712,163	879,819	119,331	454,065		
40,000 - 49,999	46,012	10.2%	1,588,908,865	34,532	11,424,264	1,073,187,398	22,126	118,213,648	23,886	460,868,113	109,498	272,958,302	(324,894,332)	(398,755,561)	123%	-20%	2,728,722	2,528,467	1,008,284	797,533	571,094	195,120	125,066		
50,000 - 59,999	30,283	9.3%	1,353,175,528	44,684	9,488,534	983,962,747	13,220	71,669,665	17,063	344,521,039	65,173	162,557,205	(200,046,594)	(287,779,446)	144%	-15%	1,507,920	1,022,368	960,058	443,803	234,910	124,703	4,889		
60,000 - 69,999	22,842	8.9%	1,251,426,938	54,786	10,524,622	915,122,676	9,100	50,947,199	13,742	297,513,008	47,622	118,345,733	(119,977,056)	(215,369,129)	180%	-10%	1,235,385	557,989	826,494	349,793	141,753	181,412	*		
70,000 - 79,999	16,646	7.9%	1,077,670,019	64,740	7,381,198	764,032,782	5,937	35,402,323	10,709	258,857,537	35,690	86,341,252	(59,582,677)	(162,362,259)	272%	-6%	976,427	351,528	677,859	237,677	96,168	108,926	*		
80,000 - 89,999	12,421	7.0%	928,123,110	74,722	6,202,325	631,952,654	4,203	26,058,159	8,218	208,350,058	27,738	67,541,628	(422,936)	(116,463,765)	-27537%	0%	1,000,751								

TABLE 2A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: STANDARD DEDUCTION																							
Income Level	Aggregate Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:						
	[Combined Filing Statuses]	Std Ded as a % of \$0 Tax Returns [%]			Additions [\$]	Deductions [\$]	Number of Returns Filed with \$0 Tax Liability	as a % of All Std Ded Returns [%]	Deduction Amount [\$]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]		Child Tax Credit		Taxes Paid To/Other States/Foreign Taxes [\$]	Charitable Contributions: Non-itemizers [\$]	Child and Dependent Care [\$]	Education Expenses: Disabled Child [\$]	EITC Tax Liability Offset [\$]
																	[\$100 per Qualifying Child] [\$]	Income Level as % [%]					
A. BY SIZE OF NC TAXABLE INCOME																							
No Taxable Income																							
\$ 1 - 2,000	864,063	65.4%	6,459,459,748	11,434	687,913,146	4,571,108,235	564,916	100.0%	2,373,536,164	4,202	1,074,933	2,632,735,955	(2,430,007,459)	(3,717,018,619)	153.0%	-	30,361,356	55.1%	10,049	6,538,744	1,525,702	421,013	-
2,001 - 4,000	76,479	88.2%	921,862,183	13,673	5,447,278	112,786,660	67,423	34.5%	301,276,972	4,468	174,066	435,148,868	78,096,961	61,360,500	78.6%	3,683,836	7,252,278	13.2%	50,631	1,613,743	529,280	126,842	377,265
4,001 - 6,000	54,399	89.7%	788,960,073	16,177	1,960,015	62,095,133	48,771	29.8%	222,892,028	4,570	143,089	357,772,716	148,160,211	144,103,890	97.3%	8,660,116	7,196,468	13.1%	81,770	1,194,577	644,725	73,058	1,786,291
6,001 - 10,000	29,886	89.6%	517,648,834	19,328	1,406,070	32,857,544	26,782	18.3%	125,953,465	4,703	90,682	226,612,900	133,630,995	131,635,740	98.5%	7,912,583	5,106,849	9.3%	117,189	813,912	764,798	106,712	1,855,734
10,001 - 10,625	21,443	90.2%	432,475,100	22,354	1,151,672	23,749,196	19,347	7.6%	92,739,981	4,794	69,295	173,200,501	143,937,094	142,242,662	98.8%	8,544,915	4,139,076	7.5%	282,668	793,220	1,661,572	100,733	2,074,244
10,626 - 12,750	949	85.4%	20,583,220	25,411	191,758	1,326,588	810	2.3%	3,871,900	4,780	2,827	7,067,504	8,508,986	8,339,588	98.0%	500,859	169,023	0.3%	33,855	60,416	203,102	14,200	58,661
12,751 - 15,000	2,089	82.1%	47,282,736	27,570	254,611	3,836,734	1,715	1.5%	8,164,150	4,760	6,123	15,311,000	20,225,463	19,853,533	98.2%	1,192,162	365,966	0.7%	202,449	138,033	468,408	22,860	93,587
15,001 - 17,000	1,229	79.2%	29,869,286	30,698	1,718,424	2,163,982	973	0.9%	4,599,850	4,727	3,336	8,362,213	16,461,665	13,442,510	81.7%	807,916	194,371	0.4%	215,721	82,609	320,720	24,650	31,259
17,001 - 20,000	708	76.7%	17,467,057	32,168	333,662	1,681,159	543	0.6%	2,602,700	4,793	1,802	4,503,000	9,013,260	8,649,136	96.0%	520,697	97,674	0.2%	222,566	32,950	153,815	53,508	16,791
20,001 - 21,250	609	66.2%	14,232,887	35,317	98,631	1,423,571	403	0.3%	1,944,850	4,826	1,240	3,114,000	7,849,097	7,398,002	94.3%	449,653	57,437	0.1%	326,321	35,579	47,698	24,016	3,964
21,251 - 25,000	180	61.1%	4,246,207	38,602	9,702	413,700	110	0.2%	539,400	4,904	343	853,500	2,449,309	2,269,749	92.7%	139,223	14,441	0.0%	105,246	21,972	7,234	36,000	371
25,001 - 30,000	453	59.6%	10,827,942	40,103	92,726	984,912	270	0.2%	1,346,148	4,986	807	2,011,000	6,278,608	6,226,572	94.6%	386,501	34,092	0.1%	318,047	19,969	10,577	34,291	1,243
30,001 - 40,000	521	55.1%	13,065,697	45,525	45,816	1,390,072	287	0.2%	1,406,350	4,900	894	2,242,000	8,073,091	7,835,673	97.1%	496,753	37,177	0.1%	415,980	23,233	12,252	61,211	180
40,001 - 50,000	695	41.0%	15,480,615	54,318	33,616	1,684,775	285	0.2%	1,457,365	5,114	887	2,200,000	10,172,091	9,829,112	96.6%	635,001	35,148	0.1%	541,347	11,570	8,053	51,560	-
50,001 - 60,000	481	33.3%	10,308,216	64,426	30,263	838,035	160	0.1%	805,550	5,035	455	1,140,500	7,554,394	7,131,687	94.4%	469,874	16,698	0.0%	402,711	13,020	3,856	47,127	-
60,001 - 75,000	279	27.2%	6,069,815	79,866	9,131	864,149	76	0.1%	404,950	5,328	230	571,500	4,238,347	4,143,375	97.8%	275,370	8,297	0.0%	214,359	2,019	2,175	19,175	-
75,001 - 80,000	322	23.3%	7,001,852	93,358	91,596	952,472	75	0.1%	402,400	5,365	234	547,000	5,191,576	4,985,822	96.0%	335,531	7,500	0.0%	256,265	2,643	3,543	43,307	-
80,001 - 100,000	75	21.3%	1,589,608	99,351	35,563	141,902	16	0.1%	68,000	4,250	30	68,500	1,346,769	1,236,380	91.8%	84,460	400	0.0%	63,717	-	*	*	-
100,001 - 120,000	209	15.8%	4,251,377	128,841	8,870	862,845	33	0.1%	179,950	5,453	82	175,000	3,042,812	2,935,357	96.5%	201,139	600	0.0%	122,578	565	1,129	31,235	-
120,001 - 160,000	131	11.5%	2,129,205	141,947	94,806	401,849	15	0.1%	75,250	5,017	34	68,000	1,678,912	1,678,912	100.0%	117,410	-	-	81,457	-	*	*	-
160,001 - 200,000	177	11.3%	3,422,960	171,148	22,702	429,872	20	0.2%	102,600	5,130	49	98,000	2,815,190	2,654,569	94.3%	188,789	-	-	166,521	-	2,198	-	-
200,001 or more	101	11.9%	2,351,869	195,989	103,536	214,459	12	0.4%	68,100	5,675	35	70,000	2,102,846	2,165,656	103.0%	157,060	-	-	132,337	-	*	*	-
TOTAL	1,055,797	69.4%	9,347,924,291	12,752	701,570,856	4,822,742,870	733,076	28.1%	3,144,637,523	4,290	1,571,580	3,874,087,657	(1,791,972,902)	(3,110,837,539)	173.6%	36,973,328	55,094,851	100.0%	5,648,295	11,398,774	6,370,837	1,291,498	6,299,590
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
Non-Positive AGI																							
\$ 1 - 3,999	69,351	58.9%	(1,524,372,979)	(37,306)	644,820,121	84,289,464	40,861	99.1%	114,545,637	2,803	61,278	99,641,518	(1,178,029,477)	(751,174,643)	63.8%	4,617	301,821	0.5%	6,286	585,481	8,779	*	*
4,000 - 9,999	180,035	80.0%	300,132,941	2,085	9,187,834	62,130,532	143,956	83.2%	446,273,010	3,100	124,524	316,206,147	(515,288,914)	(508,874,854)	98.8%	15,689	2,008,173	3.6%	3,166	739,833	89,075	68,227	705
10,000 - 14,999	219,949	82.3%	1,269,234,719	7,011	7,501,803	364,514,925	181,031	50.9%	755,937,460	4,176	347,621	871,125,765	(714,841,628)	(709,382,268)	99.2%	758,017	10,736,861	19.5%	49,170	1,983,435	678,604	156,635	117,562
15,000 - 19,999	184,139	81.6%	1,870,091,304	12,450	4,670,882	591,498,841	150,211	46.2%	700,502,355	4,663	402,321	1,006,301,767	(423,540,777)	(430,981,611)	101.8%	7,166,128	17,421,281	31.6%	102,203	2,061,031	1,408,773	273,139	1,652,385
20,000 - 24,999	117,415	77.6%	1,564,555,352	17,172	3,109,099	483,137,653	91,113	31.4%	441,867,058	4,850	285,149	712,999,839	(70,340,099)	(299,835,757)	426.3%	12,279,261	13,733,133	24.9%	192,691	1,866,960	1,791,518	212,404	2,781,230
25,000 - 29,999	60,479	66.2%	888,273,670	22,191	2,707,701	378,710,924	40,029	15.9%	208,429,754	5,207	133,738	334,259,691	(30,418,998)	(54,870,588)	180.4%	6,776,800	6,007,356	10.9%	300,098	1,116,348	1,187,631	107,034	1,270,268
30,000 - 39,999	37,503	55.9%	572,116,243	27,274	1,963,773	338,162,571	20,977	9.8%	111,394,870	5,310	64,556	161,226,245	(36,703,670)	(64,552,117)	175.9%	3,200,634	2,480,876	4.5%	436,330	712,163	677,281	85,191	391,807
40,000 - 49,999	46,012	48.1%	762,114,820	34,444	2,998,720	568,918,076	22,126	7.1%	118,213,648	5,343	56,514	141,013,585	(63,031,769)	(122,908,874)	195.0%	1,910,995	1,483,214	2.7%	777,977	797,533	308,205	105,556	83,747
50,000 - 59,999	30,283	43.7%	589,526,010	44,593	2,478,996	461,349,944	13,220	6.9%	71,669,665	5,421	29,782	74,317,606	(15,332,209)	(75,923,297)	495.2%	908,136	484,306	0.9%	609,574	443,803	104,755	73,259	1,886
60,000 - 69,999	22,842	39.8%	497,599,067	54,681	1,660,843	382,079,588	9,100	6.9%	50,947,199	5,599	19,743	49,185,019	17,048,104	(43,888,997)	-257.4%	619,471	220,574	0.4%	424,731	349,793	51,865	80,132	*
70,000 - 79,999	16,646	35.7%	384,044,535	64,687	1,401,378	284,560,056	5,937	6.2%	35,402,323	5,963	13,293	32,438,252	33,045,282	(25,326,288)	-76.6%	446,430	117,192	0.2%	323,610	237,677	30,047	26,989	-
80,000 - 89,999	12,421	33.8%	313,786,316	74,658	864,564	224,396,988	4,203	6.1%	26,058,159	6,200	9,468	23,165,166	41,030,657	(17,642,678)	-43.0%	374,445	58,851	0.1%	254,040	175,710	15,505	28,413	-
90,000 - 99,999	9,354	31.5%	249,789,811	84,789	803,282	174,332,306	2,946	6.1%	18,797,871	6,381	6,590	16,205,510	41,257,407	(11,923,165)	-28.9%	252,103	27,167	0.0%	136,294	104,028	10,694	32,744	-
100,000 - 149,999	7,227	29.2%	199,565,422	94,626	793,408	137,157,489	2,109	6.5%	13,443,395	6,374	4,718	11,575,473	38,182,473	(7,986,671)	-20.9%	193,656	14,046	0.0%	95,228	89,353	3,108	*	-
150,000 - 199,999	15,606																						

TABLE 2B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

ALL RETURNS: ITEMIZED DEDUCTIONS																							
Income Level	Aggregate Number of Returns Filed [\$0 Tax Liability]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:			Personal Exemption+:		Computed NC Taxable Income [includes returns with deficit]			Computed Tax Liability [before application of credits] [\$]	Selected Tax Credits Claimed** by Type:							
	[Combined Filing Statuses]	[d Ded as a % of \$0 Tax Returns] [%]			Additions [\$]	Deductions [\$]	Number of Returns Filed with \$0 Tax Liability	as a % of All d Ded Returns [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]		Effective Proration Factor [%]	Child Tax Credit		Taxes Paid To Other States/ Foreign Taxes [\$]	Charitable Contributions: Non-itemizers [\$]	Child and Dependent Care [\$]	Education Expenses: Disabled Child [\$]	EITC Tax Liability Offset [\$]
																	[\$100 per Qualifying Child] [\$]	Income Level as % [%]					
A. BY SIZE OF NC TAXABLE INCOME																							
NCIT Level																							
No Taxable Income	864,063	34.6%	40,965,740,132	136,942	7,155,731,825	6,657,629,701	299,147	100.0%	10,682,737,200	35,711	557,987	1,323,644,495	29,457,460,561	(4,512,348,006)	-15.3%	-	5,544,250	65.0%	1,178	-	598,934	308,454	-
\$ 1 - 2,000	76,479	11.8%	215,151,559	23,758	3,620,925	47,917,808	9,056	15.0%	89,510,708	9,884	23,801	59,296,596	22,047,372	7,778,026	35.3%	466,827	846,944	9.9%	33,147	-	99,513	15,500	40,943
2,001 - 4,000	54,399	10.3%	137,850,859	24,494	1,627,440	23,335,667	5,628	12.4%	52,675,277	9,360	17,596	44,004,250	19,463,105	16,419,166	84.4%	986,624	839,201	9.8%	28,598	-	116,240	20,876	126,861
4,001 - 6,000	29,886	10.4%	87,543,353	28,203	931,077	14,762,459	3,104	7.7%	29,154,008	9,392	10,928	27,372,000	17,185,963	15,186,260	88.4%	912,886	589,696	6.9%	51,358	-	146,712	27,964	118,659
6,001 - 10,000	21,443	9.8%	73,283,789	34,964	702,153	12,389,010	2,096	3.0%	22,295,943	10,637	7,658	19,083,000	20,217,989	15,750,236	77.9%	946,114	423,475	5.0%	115,291	-	274,096	69,782	103,955
10,001 - 10,625	949	14.6%	6,602,135	47,497	19,353	1,198,316	139	1.3%	1,828,765	13,157	463	1,149,000	2,445,407	1,427,852	58.4%	85,748	24,265	0.3%	16,828	-	32,102	-	3,932
10,626 - 12,750	2,089	17.9%	17,590,686	47,034	199,411	4,406,842	374	1.1%	4,960,306	13,263	1,290	3,187,500	5,235,449	4,342,628	82.9%	260,902	65,795	0.8%	88,872	-	94,052	14,480	6,546
12,751 - 15,000	1,229	20.8%	13,546,721	52,177	165,242	2,680,293	256	0.7%	3,894,206	15,212	809	1,989,500	5,147,964	3,525,707	68.5%	212,328	37,030	0.4%	91,152	-	52,759	17,244	2,968
15,001 - 17,000	708	23.3%	9,865,044	59,788	156,611	2,661,611	165	0.5%	2,714,873	16,454	471	1,146,500	3,498,671	2,646,100	75.6%	160,110	17,747	0.2%	110,459	-	18,018	16,845	1,191
17,001 - 20,000	609	33.8%	14,118,478	68,536	408,228	3,441,656	206	0.4%	3,880,342	18,837	590	1,412,500	5,792,208	3,804,561	65.7%	231,869	17,875	0.2%	179,153	-	8,168	42,383	171
20,001 - 21,250	180	38.9%	4,533,059	64,758	136,581	1,069,656	70	0.4%	1,086,449	15,521	189	451,000	2,062,535	1,439,717	69.8%	88,462	5,172	0.1%	84,519	-	3,598	17,350	79
21,251 - 25,000	453	40.4%	12,216,059	66,754	111,421	2,939,708	183	0.3%	3,161,353	17,275	493	1,209,000	5,017,419	4,226,508	84.2%	263,028	14,780	0.2%	193,884	-	6,346	39,289	50
25,001 - 30,000	521	44.9%	17,632,093	75,351	714,083	4,100,055	234	0.3%	4,127,917	17,641	658	1,590,000	8,528,204	6,386,361	74.9%	403,843	19,339	0.2%	326,639	-	5,547	22,369	-
30,001 - 40,000	695	59.0%	34,031,195	83,003	387,177	7,850,388	410	0.3%	8,364,882	20,402	1,171	2,755,000	15,448,102	14,270,687	92.4%	923,178	30,714	0.4%	669,077	-	13,190	129,663	*
40,001 - 50,000	481	66.7%	32,736,590	101,983	300,726	6,080,498	321	0.3%	7,026,158	21,888	958	2,212,500	17,718,160	14,375,758	81.1%	945,747	23,566	0.3%	665,165	-	10,979	157,363	-
50,001 - 60,000	279	72.8%	22,262,338	109,667	434,472	4,059,217	203	0.2%	4,756,430	23,431	602	1,373,500	12,507,663	11,160,651	89.2%	742,794	13,600	0.2%	484,973	-	6,718	86,510	-
60,001 - 75,000	322	76.7%	82,254,616	333,015	1,496,237	6,059,707	247	0.2%	10,194,027	41,271	679	1,471,500	66,025,619	16,515,201	25.0%	1,112,724	8,500	0.1%	667,415	-	9,076	149,631	-
75,001 - 80,000	75	78.7%	5,241,627	88,841	2,876,209	1,287,838	59	0.2%	1,174,160	19,901	160	332,000	5,323,838	4,575,267	85.9%	310,356	11,100	0.1%	203,683	-	*	41,871	-
80,001 - 100,000	209	84.2%	26,371,955	149,841	4,505,793	5,048,681	176	0.1%	5,834,900	33,153	495	1,001,500	18,992,667	15,737,910	82.9%	1,074,485	*	0.0%	596,003	-	6,173	60,727	-
100,001 - 120,000	131	88.5%	23,094,873	199,094	349,061	3,925,047	116	0.2%	3,626,110	33,260	330	660,000	15,232,777	12,742,736	83.7%	882,553	-	-	549,496	-	*	24,000	-
120,001 - 160,000	177	88.7%	34,501,342	219,754	2,217,678	5,216,542	157	0.2%	7,301,730	46,508	412	826,000	23,374,748	21,779,659	93.2%	1,537,671	-	-	945,472	-	*	4,794	-
160,001 - 200,000	101	88.1%	24,044,662	270,165	435,511	4,524,741	89	0.2%	3,697,038	41,540	241	482,000	15,776,394	15,897,986	100.8%	1,154,801	-	-	637,345	-	*	-	-
200,001 or more	319	89.3%	237,689,264	833,997	25,864,311	21,233,257	285	0.4%	41,757,830	146,519	815	1,632,500	198,929,988	191,508,108	96.3%	14,481,913	-	-	11,068,963	-	3,772	*	-
TOTAL	1,055,797	30.6%	42,097,902,429	130,447	7,203,391,525	6,843,818,698	322,721	18.3%	10,995,760,612	34,072	628,796	1,498,281,841	29,963,432,803	(4,110,850,921)	-13.7%	28,184,963	8,533,049	100.0%	17,808,670	-	1,510,787	1,262,301	405,355
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																							
FAGI Level																							
Non-Positive AGI	69,351	41.1%	(11,040,581,800)	(387,525)	6,200,140,755	463,127,396	28,490	98.2%	815,647,143	28,629	49,966	107,831,254	(6,227,046,838)	(1,689,854,345)	27.1%	80,737	313,842	3.7%	30,843	-	14,692	42,650	-
\$ 1 - 3,999	180,035	20.0%	68,096,478	1,887	6,065,428	29,005,999	36,079	84.9%	199,291,534	5,524	31,675	80,073,654	(234,209,282)	(233,675,787)	99.8%	3,849	259,509	3.0%	924	-	23,292	24,340	99
4,000 - 9,999	219,949	17.7%	272,541,601	7,803	10,484,851	110,424,019	38,918	60.3%	353,141,790	9,074	60,007	150,283,589	(330,822,946)	(327,483,768)	99.0%	88,644	808,181	9.5%	9,146	-	73,762	48,218	7,648
10,000 - 14,999	184,139	18.4%	422,432,615	12,451	7,979,079	164,739,432	33,928	55.9%	399,761,981	11,783	63,959	159,834,194	(293,923,913)	(291,155,439)	99.1%	423,429	1,350,363	15.8%	15,315	-	122,979	45,602	67,481
15,000 - 19,999	117,415	22.4%	456,417,631	17,353	5,942,080	191,460,250	26,302	44.1%	357,584,784	13,595	56,473	140,831,186	(227,516,590)	(227,821,010)	100.1%	803,989	1,407,385	16.5%	27,761	-	168,199	24,897	123,233
20,000 - 24,999	60,479	33.8%	458,345,653	22,413	5,138,935	213,927,002	20,450	33.4%	324,487,779	15,867	45,832	114,596,002	(189,526,195)	(192,012,044)	101.3%	706,249	1,058,963	12.4%	52,170	-	183,695	58,998	100,314
25,000 - 29,999	37,503	44.1%	452,847,245	27,402	6,199,790	243,008,871	16,526	25.2%	286,383,770	17,329	37,023	91,913,357	(162,258,963)	(167,311,617)	103.1%	606,940	803,743	9.4%	89,803	-	202,538	34,140	62,258
30,000 - 39,999	46,012	51.9%	826,794,045	34,614	8,425,544	504,269,322	23,886	17.3%	460,868,113	19,294	52,984	131,944,717	(261,862,563)	(275,846,687)	105.3%	817,727	1,045,253	12.2%	230,307	-	262,889	89,564	41,319
40,000 - 49,999	30,283	56.3%	763,649,518	44,755	7,009,538	522,612,804	17,063	12.7%	344,521,039	20,191	35,391	88,239,599	(184,714,385)	(211,856,149)	114.7%	599,784	538,062	6.3%	350,484	-	130,155	51,444	3,003
50,000 - 59,999	22,842	60.2%	753,827,871	54,856	8,863,779	533,043,088	13,742	11.0%	297,513,008	21,650	27,879	69,160,714	(137,025,160)	(171,480,132)	125.1%	615,914	337,415	4.0%	401,763	-	89,888	101,280	-
60,000 - 69,999	16,646	64.3%	693,625,484	64,770	5,979,820	479,472,726	10,709	9.3%	258,857,537	24,172	22,397	53,903,000	(92,627,959)	(137,035,971)	147.9%	529,997	234,336	2.7%	354,249	-	66,121	81,937	*
70,000 - 79,999	12,421	66.2%	614,336,794	74,755	5,337,761	407,555,756	8,218	7.6%	208,350,058	25,353	18,270	44,376,462	(40,607,721)	(98,821,087)	243.4%	626,306	188,939	2.2%	394,983	-	67,063	85,851	-
80,000 - 89,999	9,354	68.5%	543,372,183	84,796	5,413,371	348,936,606	6,408	6.3%	168,887,778	26,356	14,395	35,011,315	(4,049,145)	(71,347,278)	176.0%	661,632	107,853	1.3%	116,191	-	31,139	110,625	-
90,000 - 99,999	7,227	70.8%	485,050,009	94,773	4,111,397	292,375,531	5,118	5.6%	142,551,849	27,853													

TABLE 3. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

SINGLE																		
Income Level	Number of Returns Filed [S]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All S Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]					
						Number of Returns Filed	Deduction Amount [\$3,000]	Number of Returns Filed	Deduction Amount [\$]									
A. BY SIZE OF NC TAXABLE INCOME																		
No Taxable Income	388,804	6,941,837,190	17,854	1,096,212,667	3,033,907,121	261,240	744,791,431	127,564	2,457,169,618	351,401	858,283,767	943,897,921	(2,363,266,208)	-	-	-	-	-
\$ 1 - 2,000	153,825	2,276,393,395	14,799	114,430,337	238,700,038	122,548	361,593,813	31,277	327,048,175	106,161	266,823,162	1,196,658,544	145,497,036	8,735,594	1,353,341	7,382,253	47.99	5.07%
2,001 - 4,000	120,481	1,947,331,043	16,163	24,077,134	180,023,016	97,332	293,518,583	23,149	211,767,288	94,992	238,803,520	1,047,295,770	358,006,064	21,515,068	2,515,470	18,999,598	157.70	5.31%
4,001 - 6,000	101,451	1,839,784,372	18,135	23,081,069	158,858,382	81,651	248,192,621	19,800	197,650,375	87,534	219,668,890	1,038,495,173	504,510,500	30,325,632	2,635,616	27,690,016	272.94	5.49%
6,001 - 10,000	162,152	3,470,136,922	21,401	58,653,356	310,878,915	129,403	395,418,861	32,749	309,259,392	152,078	382,057,808	2,131,175,302	1,281,550,833	76,980,802	4,495,607	72,485,195	447.02	5.66%
10,001 - 10,625	21,902	520,167,490	23,750	1,881,584	41,126,490	17,144	52,368,650	4,758	45,937,007	21,453	53,820,160	328,796,767	225,848,057	13,563,611	607,445	12,956,166	591.55	5.74%
10,626 - 12,750	69,991	1,718,615,777	24,555	17,234,996	133,634,184	54,532	166,693,000	15,459	164,586,055	70,122	176,102,722	1,094,834,812	817,003,592	49,057,472	1,947,607	47,109,870	673.08	5.77%
12,751 - 15,000	68,444	1,781,402,983	26,027	10,557,535	136,179,485	52,504	160,509,754	15,940	151,811,559	70,289	176,098,521	1,167,361,198	948,478,980	57,670,030	1,936,146	55,733,884	814.30	5.88%
15,001 - 17,000	56,540	1,579,088,914	27,929	15,894,591	119,909,172	42,865	130,847,472	13,675	128,783,137	58,308	146,275,060	1,069,168,664	903,983,790	56,072,454	1,547,304	54,525,150	964.36	6.03%
17,001 - 20,000	76,554	2,388,088,124	31,195	20,233,365	165,736,298	56,006	170,842,707	20,548	191,608,295	79,402	198,791,124	1,681,343,066	1,414,422,487	89,251,068	2,124,990	87,126,078	1,138.10	6.16%
20,001 - 21,250	29,848	981,239,118	32,875	3,123,853	67,226,032	21,271	64,878,868	8,577	74,694,981	30,798	77,272,537	700,290,553	615,428,549	39,275,385	815,828	38,459,557	1,288.51	6.25%
21,251 - 25,000	84,065	3,084,317,243	36,690	12,352,808	198,116,673	58,149	177,072,098	25,916	240,533,992	86,485	216,324,994	2,264,622,294	1,942,470,148	125,258,251	2,399,737	122,858,514	1,461.47	6.32%
25,001 - 30,000	97,184	3,988,102,991	41,037	39,642,845	272,094,314	63,404	193,059,963	33,780	300,570,702	99,094	247,452,664	3,014,568,193	2,663,301,916	174,044,269	2,984,742	171,059,527	1,760.16	6.42%
30,001 - 40,000	134,657	6,502,510,394	48,289	24,660,956	351,206,973	75,296	231,090,738	58,731	523,983,061	136,633	338,414,878	5,082,475,700	4,655,650,882	308,730,915	5,314,157	303,416,758	2,253.26	6.52%
40,001 - 50,000	80,033	4,814,601,726	60,158	23,506,419	342,520,904	37,028	112,903,396	43,005	401,860,743	81,060	195,789,119	3,885,033,983	3,563,550,578	239,247,990	4,512,099	234,735,891	2,932.99	6.59%
50,001 - 60,000	46,426	3,411,115,000	73,474	22,129,997	166,693,273	17,575	53,804,436	28,851	290,497,590	46,983	100,659,835	2,821,587,863	2,630,018,700	171,603,864	3,425,508	168,178,356	3,622.50	6.63%
60,001 - 75,000	39,866	3,470,391,476	87,051	30,062,276	167,804,549	12,479	38,215,447	27,387	301,781,400	40,372	81,652,442	2,910,999,914	2,657,614,119	182,943,996	4,039,503	178,904,493	4,487.65	6.73%
75,001 - 80,000	8,435	874,564,805	103,643	5,623,261	40,552,244	2,226	6,811,383	6,209	85,791,848	8,558	17,310,900	729,721,691	653,064,113	45,741,257	1,083,381	44,657,876	5,294.35	6.84%
80,001 - 100,000	21,090	2,634,978,002	124,940	97,912,653	123,557,821	4,571	14,091,596	16,519	248,448,994	21,469	43,309,360	2,303,482,884	1,872,661,407	132,951,746	2,990,198	129,961,548	6,162.24	6.94%
100,001 - 120,000	10,483	1,538,742,314	146,785	18,010,789	77,185,414	1,886	5,837,389	8,597	120,613,776	10,773	21,569,900	1,331,546,624	1,143,218,497	82,545,563	2,179,158	80,366,405	7,666.36	7.03%
120,001 - 160,000	9,629	2,366,619,007	245,780	41,673,219	106,432,671	1,483	4,592,970	8,146	169,545,844	9,841	19,802,250	2,107,918,491	1,317,099,603	96,513,597	2,954,741	93,558,856	9,716.36	7.10%
160,001 - 200,000	3,989	1,228,879,368	308,067	38,057,144	69,674,882	554	1,730,940	3,435	9,251,705	4,120	8,292,500	1,094,718,485	708,800,542	52,628,395	2,104,464	50,523,931	12,665.81	7.13%
200,001 or more	7,550	7,173,603,347	950,146	287,727,220	303,826,887	823	2,580,171	6,727	866,007,403	7,855	15,762,250	6,273,153,856	3,837,036,067	293,010,203	23,874,866	269,135,337	35,647.06	7.01%
TOTAL	1,793,399	66,532,511,003	37,099	2,026,740,074	6,705,847,737	1,212,600	3,631,446,287	580,799	7,902,470,941	1,675,781	4,100,338,363	46,219,147,749	32,401,950,252	2,347,667,162	77,841,903	2,269,825,259	1,265.66	6.53%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																		
Non-Positive AGI	38,034	(2,050,643,472)	(53,916)	1,131,753,059	144,029,443	24,603	49,401,260	13,431	174,336,838	34,391	63,764,812	(1,350,422,766)	(642,646,025)	1,456,151	161,926	1,294,225	34.03	-0.06%
\$ 1 - 3,999	183,211	405,100,896	2,211	17,047,670	56,287,750	148,099	384,582,998	35,112	140,082,113	84,842	218,315,186	(377,119,481)	(375,717,177)	1,706,316	69,362	1,636,954	8.93	0.40%
4,000 - 9,999	299,995	2,087,593,685	6,959	27,526,686	233,115,482	252,898	769,858,072	47,097	261,291,144	231,464	586,611,817	264,243,857	241,489,597	33,768,367	2,259,646	31,508,721	105.03	1.51%
10,000 - 14,999	211,330	2,623,027,608	12,412	11,995,451	306,259,179	173,172	535,015,242	38,158	284,074,726	214,803	541,931,242	967,742,669	913,748,842	67,385,015	4,680,734	62,704,281	296.71	2.39%
15,000 - 19,999	167,871	2,921,884,577	17,406	10,329,104	297,992,169	134,063	412,516,390	33,808	277,447,856	179,510	452,643,299	1,491,613,865	1,412,122,836	93,864,377	4,675,887	89,188,490	531.29	3.05%
20,000 - 24,999	141,817	3,179,659,289	22,421	9,939,493	296,989,850	109,571	335,828,510	32,246	275,848,399	152,574	384,352,528	1,896,579,495	1,800,033,705	118,240,331	4,004,495	114,235,836	805.52	3.59%
25,000 - 29,999	123,208	3,382,437,921	27,453	9,519,297	320,660,843	89,884	275,724,020	33,324	290,142,835	131,909	332,108,249	2,173,321,271	2,069,584,690	137,374,930	3,420,501	133,954,429	1,087.22	3.96%
30,000 - 39,999	195,860	6,788,911,029	34,662	16,395,715	637,557,254	126,382	387,394,115	69,478	626,131,352	204,498	515,250,014	4,638,974,009	4,425,077,806	296,831,117	5,673,005	291,158,112	1,486.56	4.29%
40,000 - 49,999	133,320	5,958,417,649	44,693	18,935,305	677,888,250	67,731	209,589,919	65,589	629,443,356	136,988	344,825,417	4,115,606,013	3,895,391,489	264,325,497	4,841,391	259,484,106	1,946.33	4.35%
50,000 - 59,999	89,928	4,916,094,137	54,667	23,358,690	696,536,563	36,169	113,356,347	53,759	566,656,003	91,787	231,253,148	3,331,650,767	3,119,809,921	213,655,345	4,220,206	209,435,139	2,328.92	4.26%
60,000 - 69,999	58,806	3,801,598,841	64,646	18,076,893	569,783,285	19,583	61,917,933	39,223	457,303,500	59,859	120,930,056	2,609,740,960	2,409,016,961	165,575,045	3,143,492	162,431,553	2,762.16	4.27%
70,000 - 79,999	38,838	2,899,514,930	74,657	16,395,784	415,228,889	10,844	34,352,628	27,994	345,768,337	39,479	79,745,842	2,040,815,018	1,861,584,185	128,797,841	2,729,301	126,068,540	3,246.01	4.35%
80,000 - 89,999	26,261	2,223,512,635	84,670	14,431,764	297,688,614	6,248	19,816,371	20,013	263,756,353	26,733	53,893,034	1,602,790,027	1,443,453,442	100,636,409	2,149,096	98,487,313	3,750.33	4.43%
90,000 - 99,999	17,952	1,699,164,276	94,650	10,537,337	199,352,596	3,673	11,652,034	14,279	196,561,251	18,221	36,763,202	1,245,372,530	1,108,389,915	78,019,046	1,705,422	76,313,624	4,250.98	4.49%
100,000 - 149,999	38,522	4,592,989,055	119,230	49,160,920	540,192,954	6,485	20,453,749	32,037	512,998,928	39,305	79,032,319	3,489,472,025	3,026,295,073	216,926,261	5,590,102	211,336,159	5,486.12	4.60%
150,000 - 199,999	11,464	1,960,935,922	271,052	30,462,966	196,732,338	1,519	4,972,703	9,945	208,926,389	11,743	23,611,840	1,557,33						

TABLE 3A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

SINGLE: STANDARD DEDUCTION																				
Income Level	Aggregate Number of Returns Filed [S]	Federal AGI [includes returns with deficit] [S]	Average Federal AGI Value [S]	Modifications to Federal AGI:		Standard Deduction+:			Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [S]	Total Credits Taken** [S]	Net Tax Liability [after application of credits] [S]	Average Net Tax Per Return [All S-SD Returns] [S]	Effective Tax Rate* [%]	
				Additions [S]	Deductions [S]	Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [S]	Average SD Value [S]	Number of Exemptions Claimed	Allowance Amount [S]	[before residency proration] [S]	[after residency proration] [S]							Effective Pro-rata Factor [%]
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	388,804	1,721,474,507	6,590	154,180,883	1,288,148,903	261,240	67.2%	744,791,431	2,851	234,318	574,678,589	(731,963,533)	(977,105,002)	133.5%	-	-	-	-	-	
\$ 1 - 2,000	153,825	1,067,966,411	8,715	20,982,216	105,240,871	122,548	79.7%	361,593,813	2,951	83,598	211,249,958	410,863,985	116,619,530	28.4%	7,002,010	1,197,670	5,804,340	47.36	4.98%	
2,001 - 4,000	120,481	1,029,025,274	10,572	7,168,368	80,690,597	97,332	80.8%	293,518,583	3,016	76,648	193,352,157	468,632,305	289,321,093	61.7%	17,387,091	2,231,635	15,155,456	155.71	5.24%	
4,001 - 6,000	101,451	1,010,895,860	12,381	6,477,884	69,185,379	81,651	80.5%	248,192,621	3,040	70,246	176,988,010	523,007,734	405,866,854	77.6%	24,396,450	2,298,000	22,098,450	270.65	5.44%	
6,001 - 10,000	162,152	2,058,832,488	15,910	7,840,001	117,831,242	129,403	79.8%	395,418,861	3,056	121,450	305,826,086	1,247,596,300	1,021,773,435	81.9%	61,376,684	3,863,165	57,513,519	444.45	5.63%	
10,001 - 10,625	21,902	312,378,613	18,221	598,690	16,717,317	17,144	78.3%	52,368,650	3,055	16,813	42,314,251	201,577,085	176,794,008	87.7%	10,617,620	499,587	10,118,033	590.18	5.72%	
10,626 - 12,750	69,991	1,063,083,587	19,495	2,530,567	53,787,892	54,532	77.9%	166,693,000	3,057	54,630	137,691,371	707,441,891	636,442,831	90.0%	38,215,622	36,609,578	671.29	5.75%		
12,751 - 15,000	68,444	1,142,164,016	21,754	2,271,825	54,274,796	52,504	76.7%	160,509,754	3,057	53,983	135,810,929	793,840,362	727,513,155	91.6%	44,234,140	1,558,051	42,676,089	812.82	5.87%	
15,001 - 17,000	56,540	1,018,556,021	23,762	1,747,904	43,693,567	42,865	75.8%	130,847,472	3,053	44,264	111,366,194	734,396,692	685,075,420	93.3%	42,491,765	1,197,723	41,294,042	963.35	6.03%	
17,001 - 20,000	76,554	1,472,354,196	26,289	2,205,894	60,993,679	56,006	73.2%	170,842,707	3,050	58,266	146,317,632	1,096,406,073	1,034,278,881	94.3%	65,260,190	1,615,639	63,644,551	1,136.39	6.15%	
20,001 - 21,250	29,848	610,738,523	28,712	910,824	25,672,722	21,271	71.3%	64,878,868	3,050	21,954	55,314,654	465,783,103	438,516,797	94.1%	27,984,990	605,811	27,379,179	1,287.16	6.24%	
21,251 - 25,000	84,065	1,791,739,587	30,813	2,144,860	73,689,929	58,149	69.2%	177,072,098	3,045	59,831	150,474,453	1,392,647,967	1,343,134,274	96.4%	86,607,973	1,669,890	84,938,083	1,460.70	6.32%	
25,001 - 30,000	97,184	2,229,049,796	35,156	3,457,414	89,715,775	63,404	65.2%	193,059,968	3,045	64,610	162,583,283	1,787,148,189	1,735,078,368	97.1%	113,374,744	1,945,227	111,429,517	1,757.45	6.42%	
30,001 - 40,000	134,657	3,206,225,647	42,228	5,726,776	110,499,242	75,926	56.4%	231,090,738	3,044	76,624	192,571,874	2,677,790,569	2,611,798,310	97.5%	173,147,467	2,981,427	170,166,040	2,241.21	6.52%	
40,001 - 50,000	80,033	1,937,836,976	52,334	4,578,743	63,195,250	37,028	46.3%	112,903,396	3,049	37,341	92,984,874	1,673,332,199	1,642,410,046	98.2%	110,249,668	2,083,495	108,166,173	2,921.20	6.59%	
50,001 - 60,000	46,426	1,114,600,955	63,420	3,775,156	37,203,816	17,575	37.9%	53,804,436	3,061	17,640	39,919,209	987,448,650	957,313,399	96.9%	64,771,913	1,282,084	63,489,829	3,612.51	6.63%	
60,001 - 75,000	39,866	946,925,798	75,882	4,244,049	29,606,248	12,479	31.3%	38,215,447	3,062	12,528	25,511,092	857,837,060	828,437,961	96.6%	56,997,704	1,188,306	55,809,398	4,472.27	6.74%	
75,001 - 80,000	8,435	198,810,001	89,313	1,490,940	6,682,389	2,226	26.4%	6,811,383	3,060	2,229	4,557,900	182,249,269	172,296,085	94.5%	12,067,422	289,600	11,777,822	5,291.03	6.84%	
80,001 - 100,000	21,090	462,800,298	101,247	4,309,062	18,721,877	4,571	21.7%	14,091,596	3,083	4,550	9,279,750	425,016,137	403,664,093	95.0%	28,644,102	652,379	27,991,723	6,123.76	6.93%	
100,001 - 120,000	10,483	237,164,995	125,750	3,482,436	10,077,701	1,886	18.0%	5,837,389	3,095	1,909	3,857,000	220,875,341	205,707,478	93.1%	14,853,161	435,058	14,418,103	7,644.81	7.01%	
120,001 - 160,000	9,629	226,169,040	152,508	4,604,726	11,640,070	1,483	15.4%	4,592,970	3,097	1,494	3,020,250	211,520,476	202,035,739	95.5%	14,801,335	538,843	14,262,492	9,617.32	7.06%	
160,001 - 200,000	3,989	111,711,620	201,646	4,483,406	6,371,550	554	13.9%	1,730,940	3,124	557	1,128,500	106,964,036	98,130,143	91.7%	7,285,144	348,165	6,936,979	12,521.62	7.07%	
200,001 or more	7,550	388,175,874	471,660	18,808,370	16,880,471	823	10.9%	2,580,171	3,135	837	1,694,000	385,829,602	361,576,919	93.7%	27,546,938	2,648,639	24,898,299	30,253.10	6.89%	
TOTAL	1,793,399	25,358,680,086	20,913	268,020,994	2,390,521,283	1,212,600	67.6%	3,631,446,287	2,995	1,116,320	2,778,492,016	16,826,241,494	15,116,679,817	89.8%	1,049,314,133	32,739,438	1,016,574,695	838.34	6.32%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	38,034	(394,791,974)	(16,046)	160,281,231	24,528,639	24,603	64.7%	49,401,260	2,008	21,957	37,016,662	(345,457,304)	(269,034,052)	77.9%	176,749	7,534	169,215	6.88	-0.04%	
\$ 1 - 3,999	183,211	332,978,681	2,248	11,843,232	29,573,780	148,099	80.8%	384,582,998	2,597	67,976	175,117,154	(254,452,019)	(251,608,401)	98.9%	1,349,452	55,231	1,294,221	8.74	0.39%	
4,000 - 9,999	299,995	1,760,437,925	6,961	18,200,456	171,914,803	252,898	84.3%	769,858,072	3,044	197,178	499,578,078	337,287,428	317,885,922	94.0%	29,571,265	1,998,572	27,362,693	108.20	1.55%	
10,000 - 14,999	211,330	2,146,952,126	12,398	6,080,918	215,540,941	173,172	81.9%	535,015,242	3,090	178,979	451,370,424	951,106,437	902,010,741	94.8%	59,486,199	4,224,635	55,261,564	319.11	2.57%	
15,000 - 19,999	167,871	2,332,619,963	17,399	5,071,454	188,034,284	134,063	79.9%	412,516,390	3,077	145,351	366,417,431	1,370,723,312	1,299,983,759	94.8%	81,461,205	4,163,000	77,298,205	576.58	3.31%	
20,000 - 24,999	141,817	2,453,857,836	22,395	4,327,422	172,061,031	109,571	77.3%	335,828,510	3,065	119,079	299,815,927	1,650,479,791	1,566,670,540	94.9%	99,383,219	3,432,741	95,950,478	875.69	3.91%	
25,000 - 29,999	123,208	2,465,302,740	27,428	3,679,642	174,033,696	89,884	73.0%	275,724,020	3,068	96,867	244,229,033	1,774,995,633	1,688,916,933	95.2%	109,461,790	2,766,450	106,695,340	1,187.03	4.33%	
30,000 - 39,999	195,860	4,358,390,056	34,486	6,185,451	309,942,465	126,382	64.5%	387,394,115	3,065	132,309	334,064,490	3,333,174,437	3,169,413,726	95.1%	209,153,594	4,091,107	205,062,487	1,622.56	4.71%	
40,000 - 49,999	133,320	3,015,319,983	44,519	6,064,880	288,690,384	67,731	50.8%	209,589,919	3,094	69,439	175,584,271	2,347,520,289	2,195,753,850	93.5%	147,089,246	2,835,704	144,253,542	2,129.80	4.78%	
50,000 - 59,999	89,928	1,971,209,480	54,500	7,021,865	254,425,831	36,169	40.2%	113,356,347	3,134	36,756	92,985,069	1,517,464,098	1,385,014,816	91.3%	93,538,759	1,958,894	91,579,865	2,532.00	4.65%	
60,000 - 69,999	58,806	1,263,030,087	64,496	4,664,182	172,590,844	19,583	33.3%	61,917,933	3,162	19,803	40,199,185	992,986,307	880,604,576	88.7%	59,748,725	1,194,028	58,554,697	2,990.08	4.64%	
70,000 - 79,999	38,838	808,741,639	74,580	3,494,901	104,937,395	10,844	27.9%	34,352,628	3,168	10,907	22,181,346	650,765,171	564,097,625	86.7%	38,780,742	846,876	37,933,866	3,498.14	4.69%	
80,000 - 89,999	26,261	528,107,600	84,524	2,551,557	67,996,979	6,248	23.8%	19,816,371	3,172	6,297	12,792,035	430,053,772	360,596,387	83.8%	25,071,966	516,015	24,555,951	3,930.21	4.65%	
90,000 - 99,999	17,952	347,073,668	94,493	1,451,153	45,132,934	3,673	20.5%	11,652,034	3,172	3,669	7,450,252	284,289,601	231,174,311	81.3%	16,225,039	337,140	15,887,899	4,325.59	4.58%	
100,000 - 149,999	38,522	767,276,707	118,316	7,373,698	94,089,809	6,485	16.8%	20,453,749	3,154	6,524	13,170,409	646,936,438	510,077,171	78.8%	36,544,108	1,043,834	35,500,274	5,474.21	4.63%	
150,000 - 199,999	11,464	259,762,376	171,009	3,424,487	25,713,494	1,519	13.3%	4,792,703	3,155	1,527	3,090,750	229,589,916	166,779,977	72.6%	12,239,849	513,428	11,726,421	7,179.83	4.51%	
200,000 - 499,999	11,866	362,075,879	287,819																	

TABLE 3B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

SINGLE: ITEMIZED DEDUCTIONS																				
Income Level	Aggregate Number of Returns Filed [S]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All S-ID Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All S Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
No Taxable Income	388,804	5,220,362,683	40,923	942,031,784	1,745,758,217	127,564	32.8%	2,457,169,618	19,262	117,083	283,605,178	1,675,861,454	(1,386,161,206)	-82.7%	32.1%	-	-	-	-	-
\$ 1 - 2,000	153,825	1,208,426,983	38,636	93,448,121	133,459,167	31,277	20.3%	327,048,175	10,457	22,563	55,573,204	785,794,559	28,877,506	3.7%	65.0%	1,733,584	155,671	1,577,913	50.45	5.46%
2,001 - 4,000	120,481	918,305,769	39,669	16,908,766	99,332,419	23,149	19.2%	211,767,288	9,148	18,344	45,451,363	578,663,465	68,684,971	11.9%	63.0%	4,127,977	283,835	3,844,142	166.06	5.60%
4,001 - 6,000	101,451	828,888,512	41,863	16,603,185	89,673,003	19,800	19.5%	197,650,735	9,982	17,288	42,680,880	515,487,439	98,643,646	19.1%	62.2%	5,929,182	337,616	5,591,566	282.40	5.67%
6,001 - 10,000	162,152	1,411,304,434	43,095	50,813,355	193,047,673	32,749	20.2%	309,259,392	9,443	30,628	76,231,722	883,579,002	259,777,398	29.4%	62.6%	15,604,118	632,442	14,971,676	457.16	5.76%
10,001 - 10,625	21,902	207,788,877	43,671	1,282,894	24,409,173	4,758	21.7%	45,937,007	9,655	4,640	11,505,909	127,219,682	49,054,049	38.6%	61.2%	2,945,991	107,858	2,838,133	596.50	5.79%
10,626 - 12,750	69,991	655,532,190	42,405	14,704,429	79,846,292	15,459	22.1%	164,586,055	10,647	15,492	38,411,351	387,392,921	180,560,761	46.6%	59.1%	10,841,850	338,558	10,503,292	679.43	5.82%
12,751 - 15,000	68,444	639,238,966	40,103	8,285,710	81,904,689	15,940	23.3%	151,811,559	9,524	16,306	40,287,592	373,520,836	220,965,825	59.2%	58.4%	13,435,890	378,095	13,057,795	819.18	5.91%
15,001 - 17,000	56,540	560,532,893	40,990	14,146,687	76,215,605	13,675	24.2%	128,783,137	9,417	14,044	34,908,866	334,771,972	218,908,370	65.4%	59.7%	13,580,689	349,581	13,231,108	967.54	6.04%
17,001 - 20,000	76,554	915,733,928	44,566	18,027,471	104,742,619	20,548	26.8%	191,608,295	9,325	21,136	52,473,492	584,936,993	380,143,606	65.0%	63.9%	23,990,878	509,351	23,481,527	1,142.76	6.18%
20,001 - 21,250	29,848	370,500,595	43,197	2,213,029	41,553,310	8,577	28.7%	74,694,981	8,709	8,844	21,957,883	234,507,450	176,911,752	75.4%	63.3%	11,290,395	210,017	11,080,378	1,291.87	6.26%
21,251 - 25,000	84,065	1,292,577,656	49,876	10,207,948	124,426,744	25,916	30.8%	240,533,992	9,281	26,654	65,850,541	871,974,327	599,335,874	68.7%	67.5%	38,650,278	729,847	37,920,431	1,463.21	6.33%
25,001 - 30,000	97,184	1,759,053,195	52,074	36,185,431	182,378,539	33,780	34.8%	300,570,702	8,898	34,484	84,869,381	1,227,420,004	928,223,548	75.6%	69.8%	60,669,525	1,039,515	59,630,010	1,765.25	6.42%
30,001 - 40,000	134,657	3,296,284,747	56,125	18,934,180	240,707,731	58,731	43.6%	523,983,061	8,922	60,009	145,843,004	2,404,685,131	2,043,852,572	85.0%	73.0%	135,583,448	2,332,730	133,250,718	2,268.83	6.52%
40,001 - 50,000	80,033	2,876,764,750	66,894	18,927,676	179,325,654	43,005	53.7%	401,860,743	9,345	43,719	102,840,245	2,211,701,784	1,921,140,532	86.9%	76.9%	128,998,322	2,428,604	126,569,718	2,943.14	6.59%
50,001 - 60,000	46,426	2,296,514,045	79,599	18,354,841	129,491,457	28,851	62.1%	290,497,590	10,069	29,343	60,740,626	1,834,139,213	1,578,705,301	86.1%	79.9%	106,831,951	2,143,424	104,688,527	3,628.59	6.62%
60,001 - 75,000	39,866	2,523,465,678	92,141	25,818,227	138,198,301	27,387	68.7%	301,781,400	11,019	27,844	56,141,350	2,053,162,854	1,829,176,158	89.1%	81.4%	125,946,292	2,851,197	123,095,095	4,494.65	6.73%
75,001 - 80,000	8,435	675,754,804	108,335	4,132,321	33,869,855	6,209	73.6%	85,791,848	13,817	6,329	12,753,000	547,472,822	480,768,028	87.8%	81.0%	33,673,835	793,781	32,880,054	5,295.55	6.84%
80,001 - 100,000	21,090	2,172,177,704	131,496	93,603,591	104,835,944	16,519	78.3%	248,448,994	15,040	16,919	34,029,610	1,878,466,747	1,468,997,314	78.2%	86.5%	104,307,644	2,337,819	101,969,825	6,172.88	6.94%
100,001 - 120,000	10,483	1,301,577,319	151,399	14,528,353	67,107,713	8,597	82.0%	120,613,776	14,030	8,864	17,712,900	1,110,671,283	937,511,019	84.4%	85.3%	67,692,402	1,744,100	65,948,302	7,671.08	7.03%
120,001 - 160,000	9,629	2,140,449,967	262,761	37,068,493	94,792,601	8,146	84.6%	169,545,844	20,813	8,347	16,782,000	1,896,398,015	1,115,063,864	58.8%	88.6%	81,712,262	2,415,898	79,296,364	9,734.39	7.11%
160,001 - 200,000	3,989	1,117,167,748	325,231	33,573,738	63,303,332	3,435	86.1%	92,519,705	26,934	3,563	7,164,000	987,754,449	610,670,399	61.8%	88.4%	45,343,251	1,756,299	43,586,952	12,689.07	7.14%
200,001 or more	7,550	6,785,427,473	1,008,686	268,918,850	286,946,416	6,727	89.1%	866,007,403	128,736	7,018	14,068,250	5,887,324,254	3,475,459,148	59.0%	86.8%	265,463,265	21,226,227	244,237,038	36,306.98	7.03%
TOTAL	1,793,399	41,173,830,917	70,892	1,758,719,080	4,315,326,454	580,799	32.4%	7,902,470,941	13,606	559,461	1,321,846,347	29,392,906,255	17,285,270,435	58.8%	71.4%	1,298,353,029	45,102,465	1,253,250,564	2,157.80	6.71%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	38,034	(1,655,851,498)	(123,286)	971,471,828	119,500,804	13,431	35.3%	174,336,838	12,980	12,434	26,748,150	(1,004,965,462)	(373,611,973)	37.2%	60.7%	1,279,402	154,392	1,125,010	83.76	-0.07%
\$ 1 - 3,999	183,211	72,122,215	2,054	5,204,438	16,710,970	35,112	19.2%	140,082,113	3,990	16,866	43,198,032	(122,667,463)	(124,108,776)	101.2%	-170.1%	356,864	14,131	342,733	9.76	1.27%
4,000 - 9,999	299,995	327,155,760	6,946	9,326,230	61,200,679	47,097	15.7%	261,291,144	5,548	34,286	87,033,739	(73,596,325)	(75,596,325)	103.5%	-22.3%	4,407,102	261,074	4,146,028	88.03	0.48%
10,000 - 14,999	211,330	476,075,481	12,476	5,914,533	90,718,238	38,158	18.1%	284,074,726	7,445	35,824	90,560,818	16,636,232	11,738,101	70.6%	3.5%	7,898,816	456,099	7,442,717	195.05	1.56%
15,000 - 19,999	167,871	589,264,613	17,430	5,257,650	109,957,885	33,808	20.1%	277,447,857	8,207	34,159	86,225,968	120,890,553	112,139,077	92.8%	20.5%	12,403,172	512,887	11,890,285	351.70	2.02%
20,000 - 24,999	141,817	725,801,453	22,508	5,612,071	124,928,819	32,246	22.7%	275,848,399	8,554	33,495	84,536,601	246,099,704	233,363,165	94.8%	33.9%	18,857,112	571,754	18,285,358	567.06	2.52%
25,000 - 29,999	123,208	917,135,181	27,522	5,839,655	146,627,147	33,324	27.0%	290,142,835	8,707	35,042	87,879,216	398,325,638	380,667,757	95.6%	43.4%	27,913,140	654,051	27,259,089	818.00	2.97%
30,000 - 39,999	195,860	2,430,520,973	34,983	10,210,264	327,614,789	69,478	35.5%	626,131,352	9,012	72,189	181,185,524	1,305,799,572	1,255,664,080	96.2%	53.7%	87,677,523	1,581,898	86,095,625	1,239.18	3.54%
40,000 - 49,999	133,320	2,943,097,666	44,872	12,870,425	389,197,866	65,589	49.2%	629,443,356	9,597	67,549	169,241,146	1,768,085,723	1,699,637,639	96.1%	60.1%	117,236,251	2,005,687	115,230,564	1,756.86	3.92%
50,000 - 59,999	89,928	2,944,884,657	54,779	16,336,825	442,110,732	53,759	59.8%	566,656,003	10,541	55,031	138,268,079	1,814,186,669	1,734,795,105	95.6%	61.6%	120,116,586	2,261,312	117,855,274	2,192.29	4.00%
60,000 - 69,999	58,806	2,538,568,754	64,721	13,412,711	397,192,441	39,223	66.7%	457,303,500	11,659	40,056	80,730,871	1,616,754,653	1,528,412,385	94.5%	63.7%	105,826,320	1,949,464	103,876,856	2,648.37	4.09%
70,000 - 79,999	38,838	2,090,773,291	74,686	12,900,883	310,291,494	27,994	72.1%	345,768,337	12,352	28,572	57,564,496	1,390,049,847	1,297,486,560	93.3%	66.5%	90,017,099	1,882,425	88,134,674	3,148.34	4.22%
80,000 - 89,999	26,261	1,695,405,035	84,715	11,880,207	229,691,635	20,013	76.2%	263,756,353	13,179	20,436	41,100,999	1,172,736,255	1,082,857,055	92.3%	69.2%	75,564,443	1,633,081	73,931,362	3,694.17	4.36%
90,000 - 99,999	17,952	1,352,090,608	94,691	9,086,184	174,219,662	14,279	79.5%	196,561,251	13,766	14,552	29,312,950	961,082,929	877,215,604	91.3%	71.1%	61,794,007	1,368,282	60,425,725	4,231.79	4.47%
100,000 - 149,999	38,522	3,825,712,348	119,415	41,787,222	446,103,145	32,037	83.2%	512,998,928	16,013	32,781	65,861,910	2,842,535,587	2,516,217,902	88.						

TABLE 4. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

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

Income Level	Number of Returns Filed [MFJ/QW]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFJ/QW Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]					
						Number of Returns Filed	Deduction Amount [\$6,000]	Number of Returns Filed	Deduction Amount [\$]									
A. BY SIZE OF NC TAXABLE INCOME																		
NCTI Level																		
No Taxable Income	293,666	36,350,750,579	123,783	5,989,614,517	6,932,052,100	157,003	1,007,667,154	136,663	7,531,112,506	812,839	1,964,900,734	24,904,632,602	(4,376,582,813)	-	-	-	-	-
\$ 1 - 2,000	50,223	7,002,291,285	139,424	208,418,657	669,696,392	28,349	179,920,046	21,874	934,120,702	146,435	350,165,655	5,076,807,147	46,473,794	2,790,155	1,074,905	1,715,250	34.15	3.69%
2,001 - 4,000	40,453	4,847,859,353	119,839	145,323,841	483,077,765	24,844	157,806,620	15,609	605,825,021	117,315	284,776,681	3,461,697,107	120,496,652	7,241,290	2,732,798	4,508,492	111.45	3.74%
4,001 - 6,000	37,350	3,745,762,415	100,288	202,813,016	424,719,730	23,807	150,678,090	13,543	511,675,418	109,165	266,914,773	2,594,587,420	186,501,839	11,210,175	3,997,175	7,213,000	193.12	3.87%
6,001 - 10,000	70,704	6,003,416,275	84,909	169,142,771	826,247,312	46,461	292,506,942	24,243	759,516,129	208,158	511,655,803	3,782,632,860	565,057,633	33,941,187	9,944,254	23,996,933	339.40	4.25%
10,001 - 10,625	10,848	859,949,086	79,273	10,876,218	115,816,630	7,221	45,240,782	3,627	112,460,286	31,984	78,750,104	518,557,502	111,900,898	6,720,207	1,632,622	5,087,585	468.99	4.55%
10,626 - 12,750	36,032	3,082,915,382	85,600	31,348,157	379,682,332	23,862	149,459,937	12,170	335,655,323	106,440	262,600,001	1,986,865,946	421,014,236	25,279,858	5,451,902	19,827,956	550.29	4.71%
12,751 - 15,000	37,863	2,839,901,120	75,005	68,620,820	392,124,481	25,149	156,891,715	12,714	320,956,766	112,937	278,743,901	1,759,805,077	525,288,285	31,537,503	5,839,815	25,697,688	678.70	4.89%
15,001 - 17,000	32,982	2,452,101,638	74,347	160,049,792	482,098,736	21,845	136,056,557	11,137	242,823,461	97,945	241,764,529	1,509,408,147	527,748,150	31,682,904	4,960,433	26,722,471	810.21	5.06%
17,001 - 20,000	48,302	3,693,687,606	76,471	76,887,399	518,183,904	31,382	195,154,589	16,920	370,164,238	143,367	353,800,880	2,333,271,394	53,611,687	7,175,730	46,436,317	961.37	5.20%	
20,001 - 21,250	19,732	1,972,620,343	99,971	29,581,119	226,165,230	12,822	79,646,550	6,910	219,256,383	58,422	144,180,700	1,332,952,599	406,984,157	24,429,434	2,864,531	21,564,903	1,092.89	5.30%
21,251 - 25,000	56,793	4,222,567,853	74,350	43,594,713	631,482,935	35,925	222,668,580	20,868	397,210,357	167,895	413,986,863	2,600,813,831	1,312,935,783	79,839,656	8,092,837	71,746,819	1,263.30	5.46%
25,001 - 30,000	72,205	5,899,631,167	81,707	86,927,342	844,345,603	44,015	272,162,264	28,190	659,510,630	212,909	524,568,875	3,685,971,137	1,983,564,493	123,508,038	10,040,147	113,467,891	1,571.47	5.72%
30,001 - 40,000	132,811	11,176,150,572	84,151	101,177,957	1,464,620,028	74,726	460,222,521	58,085	1,157,854,864	390,491	959,589,114	7,235,042,003	4,641,481,586	296,684,421	19,060,514	277,623,907	2,090.37	5.98%
40,001 - 50,000	122,909	11,642,097,069	94,721	91,578,719	1,217,291,141	61,409	376,325,370	61,500	1,207,827,028	360,138	880,559,485	8,051,672,764	5,522,894,970	360,489,665	19,536,522	340,953,143	2,774.03	6.17%
50,001 - 60,000	112,452	10,895,751,809	96,829	80,689,683	988,317,540	47,567	209,896,591	64,885	1,209,735,914	330,130	802,013,854	7,685,477,593	6,174,893,149	408,350,745	19,604,102	388,746,643	3,457.00	6.30%
60,001 - 75,000	138,939	15,008,455,249	108,022	134,044,643	1,160,239,874	45,837	280,028,126	93,102	1,565,941,987	410,437	976,857,277	11,159,432,628	9,328,562,108	623,478,172	25,621,304	597,856,868	4,303.02	6.41%
75,001 - 80,000	36,807	4,433,283,821	120,447	32,027,947	318,095,513	9,668	59,117,665	27,139	451,550,660	108,408	245,313,725	3,391,234,205	2,850,347,968	191,703,112	6,700,755	185,002,357	5,026.28	6.49%
80,001 - 100,000	116,586	15,737,423,767	134,986	109,623,230	1,065,311,700	21,332	130,777,314	95,254	1,632,287,993	352,694	723,556,704	12,295,113,286	10,421,828,967	704,753,922	20,220,545	684,533,377	5,871.49	6.57%
100,001 - 120,000	74,768	12,511,858,427	167,342	116,937,302	1,160,239,874	9,438	58,002,917	65,330	1,274,516,144	228,221	457,118,025	10,118,402,606	8,167,047,170	560,982,188	15,495,254	545,486,934	7,295.73	6.68%
120,001 - 160,000	80,828	16,024,984,709	198,260	234,870,131	939,622,304	6,890	42,639,641	73,938	1,604,945,058	249,858	500,595,271	13,172,052,567	11,108,294,792	783,096,077	22,466,632	760,629,445	9,410.47	6.85%
160,001 - 200,000	38,966	9,352,568,536	240,019	133,589,456	545,836,991	2,413	15,047,001	36,553	854,925,788	122,832	246,135,344	7,824,212,868	6,928,693,271	499,468,887	15,097,488	484,371,399	12,430.62	6.99%
200,001 or more	75,487	52,829,509,260	699,849	2,135,909,506	2,694,415,930	3,480	21,781,669	72,007	3,591,695,411	245,165	490,892,460	48,166,633,296	36,277,521,990	2,738,753,737	204,997,507	2,533,756,230	33,565.46	6.98%
TOTAL	1,737,706	242,585,537,321	139,601	10,393,646,936	24,040,200,207	765,445	4,780,698,641	972,261	27,551,568,066	5,124,185	11,959,440,758	184,647,276,585	104,146,044,212	7,599,553,020	432,607,413	7,166,945,607	4,124.37	6.60%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																		
FAGI Level																		
Non-Positive AGI	22,241	(10,226,410,409)	(459,800)	5,991,036,030	398,861,315	10,317	58,445,085	11,924	649,319,736	56,358	127,913,553	(5,469,914,068)	(1,594,080,005)	2,884,802	534,272	2,350,530	105.68	-0.02%
\$ 1 - 3,999	15,882	32,507,619	2,047	8,775,724	27,944,544	11,622	75,589,008	4,260	56,669,493	37,721	93,742,806	(212,662,508)	(209,530,864)	188,569	7,915	180,654	11.37	0.56%
4,000 - 9,999	38,939	284,471,001	7,306	14,758,556	111,149,126	29,997	193,872,373	8,942	119,747,738	99,429	247,897,972	(373,437,652)	(366,294,436)	304,852	19,347	285,505	7.33	0.10%
10,000 - 14,999	52,493	664,432,275	12,658	13,804,695	197,366,372	40,964	262,515,879	11,529	157,746,467	144,989	362,192,751	(301,584,499)	(296,989,759)	1,378,862	360,092	1,018,770	19.41	0.15%
15,000 - 19,999	61,796	1,082,724,699	17,521	15,344,552	280,839,851	48,298	306,702,818	13,498	181,233,981	177,944	444,313,219	(115,020,618)	(118,630,216)	8,289,479	2,756,173	5,533,306	89.54	0.51%
20,000 - 24,999	67,243	1,513,973,328	22,515	15,262,595	344,170,748	52,209	327,230,520	15,034	210,109,769	200,834	510,935,104	145,789,782	129,084,740	20,749,136	6,860,418	13,888,718	206.55	0.92%
25,000 - 29,999	67,669	1,861,367,504	27,507	18,302,487	386,844,467	51,684	322,223,077	15,985	230,890,208	204,431	501,784,527	428,927,712	393,233,064	34,028,694	9,191,010	24,837,684	367.05	1.33%
30,000 - 39,999	135,048	4,720,672,741	34,956	35,816,998	894,131,816	99,431	616,310,267	35,617	528,259,504	410,958	1,027,124,737	1,690,663,415	1,564,484,420	110,773,726	19,357,937	91,415,789	676.91	1.94%
40,000 - 49,999	128,436	5,772,150,492	44,942	32,906,706	1,023,393,550	87,815	542,448,011	40,621	608,750,322	386,124	965,583,756	2,664,881,559	2,478,564,781	166,161,108	16,825,021	149,336,087	1,162.73	2.59%
50,000 - 59,999	128,836	7,089,561,955	55,028	41,219,980	1,199,471,300	79,227	489,128,537	49,609	744,070,989	377,025	942,881,276	3,755,229,833	3,505,900,581	233,055,944	16,627,647	216,428,297	1,679.87	3.05%
60,000 - 69,999	129,135	8,392,603,084	64,991	42,423,863	1,368,308,737	68,490	423,315,389	60,645	909,008,037	373,499	934,000,582	4,800,394,202	4,496,188,594	299,765,341	18,187,152	281,578,189	2,180.49	3.36%
70,000 - 79,999	124,188	9,305,721,043	74,933	41,791,387	1,473,966,823	54,502	338,432,739	69,686	1,040,786,618	356,816	892,273,755	5,602,052,495	5,233,239,717	350,287,108	18,507,762	331,779,346	2,671.59	3.57%
80,000 - 89,999	113,747	9,657,382,900	84,902	44,460,463	1,529,236,340	39,838	249,424,302	73,909	1,108,402,782	327,820	820,090,126	5,994,689,814	5,597,451,667	375,935,547	18,350,337	357,585,210	3,143.69	3.70%
90,000 - 99,999	99,382	9,429,072,801	94,877	43,345,967	1,445,130,486	27,567	173,468,749	71,815	1,099,912,161	288,018	720,272,531	6,033,634,840	5,613,728,775	378,481,004	17,528,441	360,952,563	3,631.97	3.83%
100,000 - 149,999	281,124	33,917,200,602	120,649	233,309,882	4,584,518,087	46,785	296,162,238	234,339	3,992,225,876	830,623	1,663,304,321	23,614,299,962	21,669,763,697	1,477,181,291	40,539,8			

TABLE 4A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: STANDARD DEDUCTION																					
Income Level	Aggregate Number of Returns Filed [MFJ/QW]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:			Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFJ/QW-SD Returns] [\$]	Effective Tax Rate* [%]		
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All MFJ/QW Returns Filed [%]	Deduction Amount [\$6,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]							Effective Pro-rata Factor [%]	
A. BY SIZE OF NC TAXABLE INCOME																					
NCTI Level																					
No Taxable Income	293,666	3,263,000,536	20,783	446,504,548	2,485,377,471	157,003	53.5%	1,007,667,154	6,418	448,469	1,105,225,766	(888,765,307)	(1,619,008,567)	182.2%	-27.2%	-	-	-	-	-	
\$ 1 - 2,000	50,223	1,009,231,998	35,600	14,106,569	198,963,937	28,349	56.4%	179,920,046	6,347	83,592	207,430,484	437,024,100	27,230,647	6.2%	43.3%	1,634,908	866,702	768,206	27.10	2.82%	
2,001 - 4,000	40,453	827,823,060	33,321	6,288,299	172,040,551	24,844	61.4%	157,806,620	6,352	73,509	182,624,423	321,639,765	74,151,295	23.1%	38.9%	4,456,268	2,204,652	2,251,616	90.63	3.04%	
4,001 - 6,000	37,350	811,167,164	34,073	5,136,826	166,265,089	23,807	63.7%	150,678,090	6,329	71,290	177,294,139	322,066,672	118,935,742	36.9%	39.7%	7,148,818	3,225,667	3,923,151	164.79	3.30%	
6,001 - 10,000	70,704	1,576,564,641	33,933	9,664,873	302,520,018	46,461	65.7%	292,506,942	6,296	140,812	350,756,943	640,445,611	371,867,553	58.1%	40.6%	22,337,028	8,176,198	14,160,830	304.79	3.81%	
10,001 - 10,625	10,848	250,116,601	34,637	1,008,190	46,826,803	7,221	66.6%	45,240,782	6,265	21,936	54,662,404	104,394,802	74,475,077	71.3%	41.7%	4,472,595	1,333,546	3,139,049	434.71	4.21%	
10,626 - 12,750	36,032	860,764,331	36,073	3,558,610	156,873,377	23,862	66.2%	149,459,937	6,264	72,449	180,715,991	377,273,636	278,928,837	73.9%	43.8%	16,748,343	4,412,937	12,335,406	516.95	4.42%	
12,751 - 15,000	37,863	956,419,522	38,030	5,000,881	161,141,364	25,149	66.4%	156,891,715	6,238	76,964	191,823,286	451,564,038	349,002,573	77.3%	47.2%	20,953,614	4,627,936	16,325,678	649.16	4.68%	
15,001 - 17,000	32,982	894,220,423	40,935	3,561,244	145,610,578	21,845	66.2%	136,056,557	6,228	66,555	165,819,662	450,294,870	349,569,859	77.6%	50.4%	20,986,147	3,934,484	17,051,663	780.58	4.88%	
17,001 - 20,000	48,302	1,343,070,494	42,797	5,423,733	218,812,317	31,382	65.0%	195,154,589	6,219	95,096	236,994,980	697,532,341	580,050,068	83.2%	51.9%	34,819,975	5,476,391	29,343,584	935.05	5.06%	
20,001 - 21,250	19,732	569,626,504	44,426	1,857,842	90,368,438	12,822	65.0%	79,646,550	6,212	38,855	96,842,300	304,627,058	264,465,101	86.8%	53.5%	15,874,758	2,195,735	13,679,023	1,066.84	5.17%	
21,251 - 25,000	56,793	1,691,736,640	47,091	4,583,894	260,549,542	35,925	63.3%	222,668,580	6,198	107,926	268,904,643	944,197,769	830,042,243	87.9%	55.8%	50,470,587	5,911,709	44,558,878	1,240.33	5.37%	
25,001 - 30,000	72,205	2,284,478,983	51,902	7,606,168	341,351,477	44,015	61.0%	272,162,264	6,183	131,328	327,356,225	1,351,215,185	1,208,126,913	89.4%	59.1%	75,217,021	6,911,531	68,305,490	1,551.87	5.65%	
30,001 - 40,000	132,811	4,394,444,762	58,807	13,745,514	575,519,937	74,726	56.3%	460,222,521	6,159	219,637	546,637,712	2,825,810,106	2,605,825,221	92.2%	64.3%	166,531,649	11,486,819	155,044,830	2,074.84	5.95%	
40,001 - 50,000	122,909	4,101,670,653	66,793	11,691,952	408,091,238	61,409	50.0%	376,325,370	6,128	176,799	439,140,647	2,889,805,350	2,751,692,241	95.2%	70.5%	179,572,056	9,949,210	169,622,846	2,762.18	6.16%	
50,001 - 60,000	112,452	3,610,044,752	75,894	13,350,760	285,503,649	47,567	42.3%	290,896,591	6,116	134,694	333,054,257	2,713,941,015	2,604,630,084	96.0%	75.2%	172,218,009	8,149,418	164,068,591	3,449.21	6.30%	
60,001 - 75,000	138,939	4,008,267,164	87,446	12,792,466	261,967,351	45,837	33.0%	280,028,126	6,109	128,188	314,133,234	3,164,930,919	3,056,987,203	96.6%	79.0%	204,249,704	8,180,917	196,068,787	4,277.52	6.41%	
75,001 - 80,000	36,807	946,030,592	97,852	4,180,741	59,803,644	9,668	26.3%	59,117,665	6,115	26,613	64,437,629	766,852,395	748,261,828	97.6%	81.1%	50,324,002	1,861,231	48,462,777	5,012.70	6.48%	
80,001 - 100,000	116,586	2,365,342,411	110,882	13,589,186	147,713,598	21,332	18.3%	139,777,315	6,131	58,641	126,643,005	1,973,797,680	1,919,928,904	95.9%	83.4%	127,902,119	3,684,128	124,217,991	5,823.08	6.57%	
100,001 - 120,000	74,768	1,246,377,669	132,060	12,792,847	77,143,465	9,438	12.6%	58,002,917	6,146	25,923	52,033,795	1,071,990,339	1,024,904,179	95.6%	86.0%	70,346,068	1,830,792	68,515,276	7,259.51	6.69%	
120,001 - 160,000	80,828	1,118,922,232	162,398	56,428,387	75,344,880	6,890	8.5%	42,639,641	6,189	18,949	37,904,360	1,019,461,738	938,232,729	92.0%	91.1%	66,081,386	2,168,931	63,912,455	9,276.12	6.81%	
160,001 - 200,000	38,966	13,882,467	212,626	13,882,385	36,083,721	2,413	6.2%	15,047,001	6,236	6,667	13,996,500	462,420,630	427,148,295	92.0%	90.1%	30,781,467	1,327,726	29,453,741	12,206.27	6.90%	
200,001 or more	75,487	1,781,221,695	511,845	95,124,087	110,503,664	3,480	4.6%	21,781,669	6,259	9,889	19,865,760	1,724,194,689	1,589,828,697	92.2%	96.8%	119,862,229	12,743,821	107,118,408	30,781.15	6.74%	
TOTAL	1,737,706	40,423,608,294	52,811	761,880,002	6,784,376,109	765,445	44.0%	4,780,698,641	6,246	2,234,781	5,493,698,145	24,126,715,401	20,547,276,722	85.2%	59.7%	1,462,988,751	110,660,482	1,352,328,269	1,766.72	6.10%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
FAGI Level																					
Non-Positive AGI	22,241	(1,074,075,605)	(104,107)	482,917,532	57,343,414	10,317	46.4%	58,445,085	5,665	25,033	54,150,753	(761,097,325)	(418,946,350)	55.0%	70.9%	471,473	73,809	397,664	38.54	-0.04%	
\$ 1 - 3,999	15,882	24,053,963	2,070	4,007,559	17,901,260	11,622	73.2%	75,589,008	6,504	27,867	69,246,900	(134,675,646)	(132,908,118)	98.7%	-559.9%	82,534	4,500	78,034	6.71	0.32%	
4,000 - 9,999	38,939	219,834,429	7,329	4,652,753	78,121,654	29,997	77.0%	193,872,373	6,463	78,253	195,070,998	(238,677,843)	(320,676,228)	98.4%	-110.3%	89,026	6,725	82,301	2.74	0.04%	
10,000 - 14,999	52,493	518,908,056	12,667	5,387,925	144,538,236	40,964	78.0%	262,515,879	6,408	116,517	291,198,722	(173,956,856)	(172,265,518)	99.0%	-33.5%	1,042,752	298,677	744,075	18.16	0.14%	
15,000 - 19,999	61,796	846,167,389	17,520	6,181,868	205,488,923	48,298	78.2%	306,702,818	6,350	143,541	358,718,243	(18,560,727)	(24,090,680)	129.8%	-2.2%	7,077,574	2,453,947	4,623,627	95.73	0.55%	
20,000 - 24,999	67,243	1,175,366,042	22,513	7,412,231	239,093,822	52,209	77.6%	327,230,520	6,268	161,301	403,140,358	213,313,573	196,234,141	92.0%	18.1%	18,317,394	6,271,062	12,046,332	230.73	1.02%	
25,000 - 29,999	67,669	1,421,230,143	27,498	7,716,197	252,173,749	51,684	76.4%	322,223,077	6,234	161,837	404,453,821	450,095,693	416,434,557	92.5%	31.7%	29,716,874	8,321,442	21,395,432	413.97	1.51%	
30,000 - 39,999	135,048	3,971,242,679	34,911	15,720,254	546,022,899	99,431	73.6%	616,310,267	6,198	312,670	781,690,475	1,542,939,292	1,428,804,408	92.6%	44.4%	92,963,698	16,624,142	76,339,556	767.76	2.20%	
40,000 - 49,999	128,436	3,939,501,607	44,861	13,389,628	582,469,892	87,815	68.4%	542,448,011	6,177	270,417	676,419,029	2,151,554,303	1,998,433,708	92.9%	54.6%	128,964,098	13,178,461	115,785,637	1,318.52	2.94%	
50,000 - 59,999	128,836	4,351,609,314	54,926	14,788,839	630,338,599	79,227	61.5%	489,128,537	6,174	234,003	585,444,768	2,661,486,249	2,476,167,921	93.0%	61.2%	161,526,381	11,445,974	150,080,407	1,894.31	3.45%	
60,000 - 69,999	129,135	4,441,317,148	64,846	13,136,311	662,626,663	68,490	53.0%	423,315,389	6,181	196,975	492,443,285	2,876,068,122	2,675,092,260	93.0%	64.8%	176,307,593	10,456,395	165,851,198	2,421.54	3.73%	
70,000 - 79,999	124,188	4,074,056,748	74,751	12,398,155	655,988,511	54,502	43.9%	338,432,739	6,210	152,565	381,464,414	2,710,569,239	2,499,086,032	92.2%	66.5%	166,179,481	8,395,703	157,783,778	2,895.01	3.87%	
80,000 - 89,999	113,747	3,374,650,504	84,709	10,223,459	605,286,691	39,838	35.0%	249,424,302	6,261	109,620	274,296,174	2,255,866,797	2,061,473,668	91.4%	66.8%	137,831,261	6,355,927	131,475,334	3,300.25	3.90%	
90,000 - 99,999	99,382	2,609,807,223	94,671	11,735,314	508,771,818	27,567	27.7%	173,468,749	6,293	74,387	186,034,061	1,753,267,909	1,577,544,841	90.0%	67.2%						

TABLE 4B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING JOINTLY OR QUALIFYING WIDOW(ER) WITH DEPENDENT CHILD: ITEMIZED DEDUCTIONS																					
Income Level	Aggregate Number of Returns Filed [MFJ-QW]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFJ/QW-ID Returns] [\$]	Effective Tax Rate* [%]	
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All MFJ/QW Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]							
A. BY SIZE OF NC TAXABLE INCOME																					
NCTI Level																					
No Taxable Income	293,666	33,087,750,043	242,112	5,543,109,969	4,446,674,629	136,663	46.5%	7,531,112,506	55,107	364,370	859,674,968	25,793,397,910	(2,757,574,246)	-10.7%	78.0%	-	-	-	-	-	-
\$ 1 - 2,000	50,223	5,993,059,287	273,981	194,312,088	470,732,455	21,874	43.6%	934,120,702	42,705	62,843	142,735,171	4,639,783,047	19,243,147	0.4%	77.4%	1,155,247	208,203	947,044	43.30	4.92%	
2,001 - 4,000	40,453	4,020,036,293	257,546	139,035,542	311,037,214	15,609	38.6%	605,825,021	38,813	43,806	102,152,258	3,140,057,342	46,345,357	1.5%	78.1%	2,785,022	528,146	2,256,876	144.59	4.87%	
4,001 - 6,000	37,350	2,934,595,251	216,687	197,676,190	258,454,641	13,543	36.3%	511,675,418	37,782	37,875	89,620,634	2,272,520,748	67,566,097	3.0%	77.4%	4,061,357	771,508	3,289,849	242.92	4.87%	
6,001 - 10,000	70,704	4,426,851,634	182,603	159,477,898	523,727,294	24,243	34.3%	759,516,129	31,329	67,346	160,898,860	3,142,187,249	193,190,080	6.1%	71.0%	11,604,159	1,768,056	9,836,103	405.73	5.09%	
10,001 - 10,625	10,848	609,832,485	168,137	9,868,028	68,989,827	3,627	33.4%	112,460,286	31,006	10,048	24,087,700	414,162,700	37,425,821	9.0%	67.9%	2,247,612	299,076	1,948,536	537.23	5.21%	
10,626 - 12,750	36,032	2,222,151,051	182,593	27,789,547	222,808,955	12,170	33.8%	333,655,323	27,581	33,991	81,884,010	1,609,592,310	142,085,399	8.8%	72.4%	8,531,515	1,038,596	7,492,556	616.66	5.27%	
12,751 - 15,000	37,863	1,883,481,598	148,142	63,619,939	230,983,117	12,714	33.6%	320,956,766	25,244	35,973	86,920,615	1,308,241,039	176,285,712	13.5%	69.5%	10,583,889	1,211,879	9,372,010	737.14	5.32%	
15,001 - 17,000	32,982	1,557,881,215	139,883	156,488,548	336,488,158	11,137	33.8%	242,823,461	21,803	31,390	75,944,867	1,059,113,277	178,178,291	16.8%	68.0%	10,696,757	1,025,949	9,670,808	868.35	5.43%	
17,001 - 20,000	48,302	2,350,617,112	138,925	71,463,666	299,371,587	16,920	35.0%	370,164,238	21,877	48,271	116,805,900	1,635,739,053	313,045,066	19.1%	69.6%	18,791,712	1,698,979	17,092,733	1,010.21	5.46%	
20,001 - 21,250	19,732	1,402,993,839	203,038	27,723,277	135,796,792	6,910	35.0%	219,256,383	31,730	19,567	47,338,400	1,028,325,541	142,519,056	13.9%	73.3%	8,554,676	668,796	7,885,880	1,141.23	5.53%	
21,251 - 25,000	56,793	2,530,831,213	121,278	39,010,819	370,933,393	20,868	36.7%	397,210,357	19,034	59,969	145,082,220	1,656,616,062	482,893,540	29.1%	65.5%	29,369,069	2,181,128	27,187,941	1,302.85	5.63%	
25,001 - 30,000	72,205	3,615,152,184	128,242	79,321,174	502,994,126	28,190	39.0%	659,510,630	23,395	81,581	197,212,650	2,334,755,952	775,437,580	33.2%	64.6%	48,291,017	3,128,616	45,162,401	1,602.07	5.82%	
30,001 - 40,000	132,811	6,781,705,811	116,755	87,432,443	889,100,091	58,085	43.7%	1,157,854,864	19,934	170,854	412,951,402	4,409,231,897	2,035,656,365	46.2%	65.0%	130,152,772	7,573,695	122,579,077	2,110.34	6.02%	
40,001 - 50,000	122,909	7,540,426,416	122,609	79,886,767	809,199,903	61,500	50.0%	1,207,827,028	19,639	183,339	441,418,838	5,161,867,414	2,771,202,729	53.7%	68.5%	180,917,609	9,587,312	171,330,297	2,785.86	6.18%	
50,001 - 60,000	112,452	7,228,707,057	112,286	67,338,923	702,813,891	64,885	57.7%	1,209,735,914	18,644	195,436	468,959,597	4,971,536,578	3,702,263,065	71.8%	68.2%	236,132,736	11,454,684	224,678,052	3,462.71	6.29%	
60,001 - 75,000	138,939	11,000,188,085	118,152	121,252,177	898,272,523	93,102	67.0%	1,565,941,987	16,820	282,249	662,724,043	7,994,501,709	6,271,574,905	78.4%	72.7%	419,228,468	17,440,387	401,788,081	4,315.57	6.41%	
75,001 - 80,000	36,807	3,487,253,229	128,496	27,847,206	258,291,869	27,139	73.7%	451,550,660	16,638	81,795	180,876,096	2,624,381,810	2,102,086,140	80.1%	75.3%	141,379,110	4,839,524	136,539,586	5,031.12	6.50%	
80,001 - 100,000	116,586	13,372,081,356	140,383	96,034,044	917,598,102	95,254	81.7%	1,632,287,993	17,136	294,053	596,913,699	10,321,315,606	8,529,900,063	82.6%	77.2%	576,851,803	16,356,417	560,315,386	5,882.33	6.57%	
100,001 - 120,000	74,768	11,265,480,758	172,440	104,144,455	643,612,572	65,330	87.4%	1,274,516,144	19,509	202,298	405,084,230	9,046,412,267	7,142,142,991	79.0%	80.3%	490,636,120	13,664,462	476,971,658	7,300.96	6.68%	
120,001 - 160,000	80,828	14,906,062,477	201,602	178,441,744	864,277,424	73,938	91.5%	1,604,945,058	21,707	230,909	462,690,911	12,152,590,829	10,170,062,063	83.7%	81.5%	717,014,691	20,297,701	696,716,990	9,422.99	6.85%	
160,001 - 200,000	38,966	8,839,503,069	241,827	119,707,071	509,753,270	36,553	93.8%	854,925,788	23,389	116,165	232,738,844	7,361,792,238	6,501,544,976	88.3%	83.3%	468,687,420	13,769,762	454,917,658	12,445.73	7.00%	
200,001 or more	75,487	51,048,287,565	708,935	2,040,785,419	2,583,912,266	72,007	95.4%	3,591,695,411	49,880	235,276	471,026,700	46,442,438,607	34,687,693,293	74.7%	91.0%	2,618,891,508	192,253,686	2,426,637,822	33,700.03	7.00%	
TOTAL	1,737,706	202,161,929,028	207,930	9,631,766,934	17,255,824,098	972,261	56.0%	27,551,568,066	28,338	2,889,404	6,465,742,613	160,520,561,184	83,598,767,490	52.1%	79.4%	6,136,564,269	321,946,931	5,814,617,338	5,980.51	6.73%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																					
Non-Positive AGI	22,241	(9,152,334,804)	(767,556)	5,508,118,498	341,517,901	11,924	53.6%	649,319,736	54,455	31,325	73,762,800	(4,708,816,743)	(1,175,133,655)	25.0%	51.4%	2,413,329	460,463	1,952,866	163.78	-0.02%	
\$ 1 - 3,999	15,882	8,453,656	1,984	4,768,165	10,043,284	4,260	26.8%	56,669,493	13,303	9,854	24,495,906	(77,986,862)	(76,622,746)	98.3%	-92.5%	106,035	3,415	102,620	24.09	1.21%	
4,000 - 9,999	38,939	64,636,572	7,228	10,105,803	33,027,472	8,942	23.0%	119,747,738	13,392	21,176	52,826,974	(130,859,809)	(127,618,208)	97.5%	-202.5%	215,826	12,622	203,204	22.72	0.31%	
10,000 - 14,999	52,493	145,524,219	12,622	8,416,770	52,828,136	11,529	22.0%	157,746,467	13,683	28,472	70,994,029	(127,627,643)	(124,724,241)	97.7%	-87.7%	336,110	61,415	274,695	23.83	0.19%	
15,000 - 19,999	61,796	236,557,310	17,525	9,162,684	75,350,928	13,498	21.8%	181,233,981	13,427	34,403	85,594,976	(96,459,891)	(94,539,536)	98.0%	-40.8%	1,211,905	302,226	909,679	67.39	0.38%	
20,000 - 24,999	67,243	338,607,286	22,523	7,850,364	105,076,926	15,034	22.4%	210,109,769	13,976	39,533	98,794,746	(67,523,791)	(67,149,401)	99.4%	-19.9%	2,431,742	589,356	1,842,386	122.55	0.54%	
25,000 - 29,999	67,669	440,137,361	27,534	10,586,290	134,670,718	15,985	23.6%	230,890,208	14,444	42,594	106,330,706	(21,167,981)	(23,201,493)	109.6%	-4.8%	4,311,820	869,568	3,442,252	215.34	0.78%	
30,000 - 39,999	135,048	1,249,430,062	35,800	20,096,744	348,108,917	35,617	26.4%	528,259,504	14,832	98,288	245,434,262	147,724,123	135,680,012	91.8%	11.8%	17,810,028	2,733,795	15,076,233	423.29	1.21%	
40,000 - 49,999	128,436	1,832,648,885	45,116	19,517,078	440,923,658	40,621	31.6%	608,750,322	14,986	115,707	289,164,727	513,327,256	480,131,073	93.5%	28.0%	37,197,010	3,646,560	33,550,450	825.94	1.83%	
50,000 - 59,999	128,836	2,737,952,641	55,191	26,431,141	569,132,701	49,609	38.5%	744,070,989	14,999	143,022	357,436,508	1,093,734,584	1,029,732,660	94.1%	39.9%	71,529,653	5,181,673	66,347,980	1,337.42	2.42%	
60,000 - 69,999	129,135	3,951,285,936	65,154	29,287,552	705,682,074	60,645	47.0%	909,008,037	14,989	176,524	441,557,297	1,924,326,080	1,821,096,334	94.6%	48.7%	123,457,748	7,730,757	115,726,991	1,908.27	2.93%	
70,000 - 79,999	124,188	5,231,664,295	75,075	29,393,232	817,978,312	69,686	56.1%	1,040,786,618	14,935	204,251	510,809,341	2,891,483,256	2,734,153,685	94.6%	55.3%	184,107,627	10,112,059	173,995,568	2,496.85	3.33%	
80,000 - 89,999	113,747	6,282,732,396	85,006	34,237,004	923,949,649	73,909	65.0%	1,108,402,782	14,997	218,200	545,793,952	3,738,823,017	3,535,977,999	94.6%	59.5%	238,104,286	11,994,410	226,109,876	3,059.30	3.60%	
90,000 - 99,999	99,382	6,819,265,578	94,956	31,610,653	936,358,668	71,815	72.3%	1,099,912,161	15,316	213,631	534,238,470	4,280,									

TABLE 5. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

MARRIED FILING SEPARATELY																		
Income Level	Number of Returns Filed [MFS]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a)2] by Type+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]					
						Number of Returns Filed	Deduction Amount [\$,000] [\$]	Number of Returns Filed	Deduction Amount [\$]									
A. BY SIZE OF NC TAXABLE INCOME																		
No Taxable Income	18,997	1,274,266,872	67,077	559,528,120	248,484,392	7,452	22,494,944	11,545	315,707,411	23,980	57,060,358	1,190,047,887	(159,985,766)	-	-	-	-	-
\$ 1 - 2,000	4,133	250,828,792	60,689	7,329,052	18,989,728	2,094	6,367,951	2,039	44,548,636	5,445	13,222,127	175,029,402	3,919,587	235,365	37,906	197,459	47.78	5.04%
2,001 - 4,000	3,407	183,773,310	53,940	1,359,738	15,509,929	1,806	5,534,535	1,601	24,136,533	4,491	10,929,490	129,022,561	10,277,967	617,636	84,108	533,528	156.60	5.19%
4,001 - 6,000	3,348	158,163,110	47,241	19,470,452	14,079,586	1,858	5,645,143	1,490	41,040,155	4,367	10,724,500	106,144,178	16,744,925	1,006,518	98,164	908,354	271.31	5.42%
6,001 - 10,000	6,423	379,903,812	59,147	2,546,447	23,346,836	3,686	11,207,942	2,737	85,066,875	8,757	21,544,655	241,283,951	51,469,820	3,091,659	233,341	2,858,318	445.01	5.55%
10,001 - 10,625	1,015	52,338,361	51,565	146,394	2,975,091	558	1,683,500	457	7,422,900	1,402	3,420,000	36,983,264	10,471,131	628,856	39,231	589,625	580.91	5.63%
10,626 - 12,750	3,406	126,009,932	36,996	3,081,261	10,797,182	2,010	6,098,298	1,396	13,861,405	4,638	11,418,950	86,915,358	39,831,980	2,427,345	151,315	2,276,300	668.24	5.71%
12,751 - 15,000	3,886	156,242,952	40,207	12,144,657	11,070,391	2,286	6,895,575	1,600	17,204,358	5,333	13,193,255	120,024,030	53,954,495	3,365,069	181,018	3,184,051	819.36	5.90%
15,001 - 17,000	3,598	203,509,840	56,562	75,097,969	76,028,383	2,072	6,283,650	1,526	14,568,497	5,037	12,485,567	169,241,712	57,529,658	3,645,908	185,092	3,460,816	961.87	6.02%
17,001 - 20,000	5,107	191,044,789	37,408	1,610,675	13,536,551	2,853	8,622,227	2,254	19,934,370	7,185	17,678,500	132,883,816	94,536,686	6,076,417	268,002	5,808,415	1,137.34	6.14%
20,001 - 21,250	2,187	81,454,247	37,245	277,468	4,760,606	1,198	3,651,300	989	8,398,410	2,987	7,354,556	57,566,843	45,095,185	2,924,988	106,498	2,818,490	1,288.75	6.25%
21,251 - 25,000	6,048	353,232,674	58,405	1,428,948	13,027,814	3,138	9,461,518	2,910	25,973,488	8,239	20,275,300	285,923,502	139,773,105	9,143,360	314,441	8,828,919	1,459.81	6.32%
25,001 - 30,000	7,378	479,512,611	64,992	2,003,499	15,085,098	3,543	10,662,152	3,835	85,427,478	10,042	24,538,775	345,802,607	202,299,650	13,379,231	426,322	12,952,909	1,755.61	6.40%
30,001 - 40,000	10,748	956,871,044	89,028	7,633,309	24,639,660	4,627	13,922,278	6,121	229,587,174	14,498	34,503,110	661,852,131	371,705,220	24,880,315	597,768	24,282,547	2,259.26	6.53%
40,001 - 50,000	6,457	562,505,170	87,116	7,554,656	20,536,013	2,179	6,570,001	4,278	57,654,920	8,807	18,549,181	466,749,711	287,668,118	19,452,584	402,782	19,049,802	2,950.26	6.62%
50,001 - 60,000	3,645	386,084,467	105,922	2,967,242	12,946,101	992	3,005,828	2,653	28,881,681	4,965	9,987,800	334,230,299	198,978,194	13,666,903	302,961	13,363,942	3,666.38	6.72%
60,001 - 75,000	3,009	277,710,073	92,293	4,908,943	13,710,015	591	2,771,300	2,418	25,206,666	4,076	8,221,500	200,693,060	14,105,681	336,722	13,768,959	4,575.93	6.86%	
75,001 - 80,000	626	153,728,040	245,572	1,141,205	3,917,293	100	298,800	526	13,959,864	793	1,593,250	135,100,338	48,545,007	3,460,845	115,894	3,344,951	5,343.37	6.89%
80,001 - 100,000	1,736	277,601,964	159,909	3,385,008	11,275,153	213	645,600	1,523	20,989,211	2,286	4,609,819	243,467,189	154,274,467	11,120,807	260,616	10,860,191	6,255.87	7.04%
100,001 - 120,000	835	796,046,411	953,349	5,001,695	10,100,935	88	259,435	747	27,335,665	1,104	2,218,500	761,133,571	91,491,833	6,688,772	139,635	6,549,137	7,843.28	7.16%
120,001 - 160,000	681	1,828,232,893	2,684,630	2,946,495	17,926,292	59	174,000	622	123,656,187	947	1,920,500	1,687,502,409	93,158,635	6,892,063	266,446	6,625,617	9,729.25	7.11%
160,001 - 200,000	330	183,111,344	554,883	14,930,975	16,579,426	26	89,310	304	13,158,197	473	952,500	167,262,886	58,860,093	4,402,842	119,847	4,282,995	12,978.77	7.28%
200,001 or more	838	2,283,533,009	2,724,980	110,660,704	85,451,568	34	110,835	804	186,791,090	1,199	2,414,500	2,119,425,720	704,780,999	54,217,237	4,750,720	49,466,517	59,029.26	7.02%
TOTAL	97,838	11,595,705,717	118,519	847,154,912	684,774,043	43,463	131,476,122	54,375	1,430,511,171	131,051	308,816,693	9,887,282,600	2,776,074,049	205,430,401	9,418,829	196,011,572	2,003.43	6.68%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																		
Non-Positive AGI	2,710	(756,157,265)	(279,025)	539,254,710	22,098,550	943	2,243,978	1,767	53,632,439	3,180	6,653,807	(301,531,329)	(68,535,258)	82,245	847	81,398	30.04	-0.01%
\$ 1 - 3,999	3,480	7,245,224	2,082	625,766	2,768,620	1,856	5,448,593	1,624	5,378,709	3,955	9,875,805	(15,600,737)	(15,064,795)	20,357	624	19,733	5.67	0.27%
4,000 - 9,999	7,491	53,239,792	7,107	835,690	13,531,684	4,482	13,679,119	3,009	12,189,943	8,796	21,972,142	(7,297,406)	(7,811,720)	494,836	38,197	456,639	60.96	0.86%
10,000 - 14,999	7,077	88,565,151	12,515	612,400	16,664,603	4,483	13,664,372	2,594	13,263,516	8,855	22,138,955	23,446,135	20,530,767	1,833,573	119,256	1,714,317	242.24	1.94%
15,000 - 19,999	7,780	136,553,452	17,552	945,666	19,340,194	5,042	15,284,016	2,738	14,776,972	10,170	25,387,005	62,710,931	56,228,019	3,916,718	238,344	3,678,374	472.80	2.69%
20,000 - 24,999	8,407	189,185,393	22,503	716,958	22,273,916	5,269	15,952,430	3,138	19,283,359	11,225	28,044,200	104,348,446	96,216,387	6,523,703	319,390	6,204,313	737.99	3.28%
25,000 - 29,999	8,621	236,730,098	27,460	900,198	25,794,809	4,953	15,031,720	3,668	24,571,421	11,759	29,303,456	142,928,890	133,532,650	8,986,998	373,623	8,613,075	999.08	3.64%
30,000 - 39,999	15,665	545,187,361	34,803	1,748,255	53,047,429	7,612	23,115,255	8,053	62,138,655	21,660	53,998,742	354,635,535	333,547,129	22,591,019	822,887	21,768,132	1,389.60	3.99%
40,000 - 49,999	11,770	526,046,513	44,694	2,037,076	53,824,917	4,343	13,227,088	7,427	65,283,005	16,621	41,369,300	354,379,279	330,420,509	22,534,677	714,737	21,819,940	1,853.86	4.15%
50,000 - 59,999	7,434	405,681,163	54,571	1,936,415	44,709,032	2,065	6,311,545	5,369	52,709,562	10,496	21,113,700	282,773,739	260,742,799	17,853,667	315,528	17,538,139	2,359.18	4.32%
60,000 - 69,999	4,630	299,424,275	64,670	1,203,983	34,102,530	1,009	3,110,299	3,621	39,527,702	6,498	13,095,381	210,792,346	189,757,911	13,125,842	305,025	12,820,817	2,769.07	4.28%
70,000 - 79,999	3,028	226,406,943	74,771	1,105,054	26,403,711	512	1,583,000	2,516	29,952,294	4,209	8,461,000	161,111,992	144,271,999	10,075,862	203,112	9,872,750	3,260.49	4.36%
80,000 - 89,999	2,062	174,758,814	84,752	1,037,788	19,203,059	297	1,927,962	1,765	21,547,788	2,817	5,674,250	128,443,543	111,055,273	7,867,891	212,933	7,654,958	3,712.39	4.38%
90,000 - 99,999	1,417	134,041,476	94,595	1,160,269	14,089,959	170	547,325	1,247	16,745,863	1,998	3,998,000	99,820,598	87,501,187	6,259,903	186,054	6,073,849	4,286.41	4.53%
100,000 - 149,999	3,231	385,370,376	119,273	4,300,497	38,858,235	274	852,875	2,957	45,992,254	4,420	8,869,311	295,098,198	244,115,464	17,643,664	467,209	17,176,455	5,316.14	4.46%
150,000 - 199,999	906	155,005,852	171,088	3,625,217	16,328,727	66	808,200	8,484	15,247,924	1,271	2,572,000	124,274,238	94,684,519	26,717,187	6,713,430	7,409,997	4,333.00	4.33%
200,000 - 499,999	1,200	359,516,747	299,597	18,419,253	35,072,555	59	197,745	1,141	36,634,222	1,680	3,391,619	302,639,859	198,947,375	15,018,797	710,119	14,308,678	11,923.90	3.98%
500,000 - 999,999	358	245,860,484	686,671	11,990,764	15,926,801	11	37,200	347	27,639,599	571	1,152,520	213,095,128	86,882,445	6,636,392	773,622	5,862,770	16,376.45	2.38%
1,000,000 or more	571	8,183,043,847	14,331,075	254,698,923	210,734,712	17	53,400	554	873,995,944	870	1,745,500	7,351,213,214	479,051,389	36				

TABLE 5A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: STANDARD DEDUCTION																				
Income Level	Aggregate Number of Returns Filed [MFS]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS-SD Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	MFS Returns as a % of All Filed [%]	Deduction Amount [\$3,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Pro-rata Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																				
No Taxable Income	18,997	30,422,553	4,082	67,970,880	65,518,889	7,452	39.2%	22,494,944	3,019	9,112	22,094,159	(11,714,559)	(49,087,770)	419.0%	-38.5%	-	-	-	-	-
\$ 1 - 2,000	4,133	28,782,400	13,745	795,172	5,014,528	2,094	50.7%	6,367,951	3,041	2,595	6,476,600	11,718,493	2,002,761	17.1%	40.7%	120,259	21,705	98,554	47.06	4.92%
2,001 - 4,000	3,407	29,483,583	16,325	169,673	4,947,593	1,806	53.0%	5,534,535	3,065	2,257	5,610,900	13,560,228	5,486,718	40.5%	46.0%	329,773	48,480	281,293	155.75	5.13%
4,001 - 6,000	3,348	29,493,161	15,874	123,579	3,515,176	1,858	55.5%	5,645,143	3,038	2,342	5,841,700	14,614,721	9,324,944	63.8%	49.6%	560,492	58,100	502,392	270.39	5.39%
6,001 - 10,000	6,423	67,272,602	18,251	359,105	7,489,602	3,686	57.4%	11,207,942	3,041	4,916	12,266,600	36,667,563	29,570,825	80.6%	54.5%	1,776,232	141,045	1,635,187	443.62	5.53%
10,001 - 10,625	1,015	12,970,999	23,246	32,344	843,355	558	55.0%	1,683,500	3,017	774	1,919,000	8,557,488	5,758,341	67.3%	66.0%	345,807	23,371	322,436	577.84	5.60%
10,626 - 12,750	3,406	43,634,220	21,709	83,271	3,499,354	2,010	59.0%	6,098,298	3,034	2,688	6,707,950	27,411,889	23,489,620	85.7%	62.8%	1,431,314	87,811	1,343,503	668.41	5.72%
12,751 - 15,000	3,886	51,419,381	22,493	110,637	3,056,680	2,286	58.8%	6,895,575	3,016	3,062	7,677,755	33,900,008	31,766,627	93.7%	65.9%	1,981,433	105,606	1,875,827	820.57	5.91%
15,001 - 17,000	3,598	50,636,227	24,438	110,030	2,531,528	2,072	57.6%	6,283,650	3,033	2,823	7,058,500	34,872,579	33,116,750	95.0%	68.9%	2,098,683	97,706	2,000,977	965.72	6.04%
17,001 - 20,000	5,107	77,086,433	27,019	159,972	77,086,433	2,853	55.9%	8,622,227	3,022	3,916	9,764,500	54,992,290	52,781,345	96.0%	71.3%	3,392,405	136,636	3,255,769	1,141.17	6.17%
20,001 - 21,250	2,187	34,555,323	28,844	50,442	1,335,295	1,198	54.8%	3,651,300	3,048	1,630	4,049,950	25,569,220	24,711,296	96.6%	74.0%	1,602,855	54,593	1,548,262	1,292.37	6.27%
21,251 - 25,000	6,048	97,704,455	31,136	267,952	3,301,640	3,138	51.9%	9,461,518	3,015	4,173	10,441,300	74,767,949	72,493,706	97.0%	76.5%	4,742,134	151,354	4,590,780	1,462.96	6.33%
25,001 - 30,000	7,378	125,478,083	35,416	226,425	4,121,869	3,543	48.0%	10,662,152	3,009	4,642	11,553,275	99,367,212	96,953,544	97.6%	79.2%	6,411,365	187,648	6,223,717	1,756.62	6.42%
30,001 - 40,000	10,748	199,422,522	43,100	461,756	5,390,775	4,627	43.0%	13,922,278	3,009	5,928	14,742,600	165,828,625	159,275,205	96.0%	83.2%	10,658,974	269,239	10,389,735	2,245.46	6.52%
40,001 - 50,000	6,457	114,925,320	52,742	153,396	2,942,907	2,179	33.7%	6,570,001	3,015	2,887	6,328,981	99,236,827	96,658,862	97.4%	86.3%	6,535,290	120,293	6,414,997	2,944.01	6.64%
50,001 - 60,000	3,645	61,875,771	62,375	68,266	1,874,165	992	27.2%	3,005,828	3,030	1,292	2,607,800	54,546,244	53,944,014	98.9%	88.2%	3,703,348	87,357	3,615,991	3,645.15	6.70%
60,001 - 75,000	3,009	44,203,369	74,794	148,869	1,377,035	591	19.6%	1,791,300	3,031	737	1,500,500	39,683,403	39,110,614	98.6%	89.8%	2,746,668	67,428	2,679,240	4,533.40	6.85%
75,001 - 80,000	626	8,380,039	83,800	140,262	207,231	100	16.0%	298,800	2,988	113	229,750	7,784,520	7,757,263	99.6%	92.9%	552,920	19,187	533,733	5,337.33	6.88%
80,001 - 100,000	1,736	21,177,398	103,688	779,547	213	12.3%	645,600	3,031	268	550,319	19,305,620	18,824,661	97.5%	91.2%	1,356,407	29,388	1,327,019	6,230.14	7.05%	
100,001 - 120,000	835	10,740,614	122,052	274,580	641,683	88	10.5%	259,435	2,948	107	220,500	9,893,576	9,610,279	97.1%	92.1%	702,446	33,426	669,020	7,602.50	6.96%
120,001 - 160,000	681	8,847,125	149,951	169,939	661,749	59	8.7%	174,000	2,949	83	168,500	8,012,815	7,974,000	99.5%	90.6%	589,589	24,249	565,340	9,582.03	7.09%
160,001 - 200,000	330	5,099,383	196,130	285,447	295,768	26	7.9%	89,310	3,435	33	70,500	4,929,252	4,550,603	92.3%	96.7%	340,161	20	340,141	13,082.35	7.47%
200,001 or more	838	68,486,010	2,014,294	4,123,475	1,083,509	34	4.1%	110,835	3,260	49	102,500	71,312,641	23,412,295	32.8%	104.1%	1,798,091	24,870	1,773,221	52,153.56	7.57%
TOTAL	97,838	1,222,096,971	28,118	76,389,160	124,207,266	43,463	44.4%	131,476,122	3,025	56,427	137,984,139	904,818,604	759,486,503	83.9%	74.0%	53,776,646	1,789,512	51,987,134	1,196.12	6.43%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
FAGI Level																				
Non-Positive AGI	2,710	(87,080,537)	(92,344)	68,032,164	2,606,447	943	34.8%	2,243,978	2,380	1,060	2,081,753	(25,980,551)	(21,145,030)	81.4%	29.8%	6,575	329	6,246	6.62	-0.01%
\$ 1 - 3,999	3,480	4,025,980	2,169	154,467	1,382,893	1,856	53.3%	5,448,593	2,936	2,000	5,017,240	(7,668,279)	(7,458,058)	97.3%	-190.5%	6,242	229	6,020	3.24	0.15%
4,000 - 9,999	7,491	32,082,601	7,158	405,887	7,249,420	4,482	59.8%	13,679,119	3,052	5,110	12,792,566	(1,232,617)	(1,508,350)	122.4%	-3.8%	324,301	23,800	300,501	67.05	0.94%
10,000 - 14,999	7,077	56,151,425	12,525	201,001	8,915,327	4,483	63.3%	13,664,372	3,048	5,550	13,931,200	19,841,527	18,489,841	93.2%	35.3%	1,336,902	83,173	1,253,729	279.66	2.23%
15,000 - 19,999	7,780	88,594,281	17,571	581,727	10,641,277	5,042	64.8%	15,284,016	3,031	6,509	16,303,005	46,947,710	44,431,345	94.6%	53.0%	2,873,356	165,029	2,708,327	537.15	3.06%
20,000 - 24,999	8,407	118,451,954	22,481	436,303	10,688,009	5,269	62.7%	15,952,430	3,028	7,019	17,596,600	74,651,218	71,071,360	95.2%	63.0%	4,630,241	215,111	4,415,130	837.94	3.73%
25,000 - 29,999	8,621	135,921,504	27,442	234,974	10,714,737	4,953	57.5%	15,031,720	3,035	6,715	16,819,950	93,590,071	89,636,119	95.8%	68.9%	5,888,614	218,405	5,670,209	1,144.80	4.17%
30,000 - 39,999	15,665	263,137,144	34,569	408,476	19,971,780	7,612	48.6%	23,115,255	3,037	10,452	26,222,575	194,236,010	185,958,163	95.7%	73.8%	12,408,151	433,391	11,974,760	1,573.14	4.55%
40,000 - 49,999	11,770	193,234,490	44,493	275,149	16,739,556	4,343	36.9%	13,227,088	3,046	5,948	14,907,200	148,635,795	140,358,085	94.4%	76.9%	9,478,726	286,659	9,192,067	2,116.52	4.76%
50,000 - 59,999	7,434	112,371,150	54,417	214,125	11,149,231	2,065	27.8%	6,311,545	3,056	2,890	5,845,200	89,279,299	83,242,843	93.2%	79.5%	5,653,616	92,937	5,560,679	2,692.82	4.95%
60,000 - 69,999	4,630	65,027,266	64,447	181,074	6,982,321	1,009	21.8%	3,110,299	3,083	1,365	2,774,281	52,341,439	46,777,829	89.4%	80.5%	3,225,458	87,963	3,137,495	3,109.51	4.82%
70,000 - 79,999	3,028	38,265,915	74,738	73,689	4,707,186	512	16.9%	1,583,000	3,092	667	1,353,500	30,695,918	26,497,902	86.3%	80.2%	1,850,522	29,767	1,820,755	3,556.16	4.76%
80,000 - 89,999	2,062	25,059,477	84,375	115,547	3,080,693	297	14.4%	927,962	3,124	353	720,250	20,446,119	17,149,224	83.9%	81.6%	1,213,927	36,290	1,177,637	3,965.11	4.70%
90,000 - 99,999	1,417	16,013,806	94,199	52,388	1,571,393	170	12.0%	547,325	3,220	229	448,500	13,498,976	11,185,874	82.9%	84.3%	797,909	12,815	785,094	4,618.20	4.90%
100,000 - 149,999	3,231	32,335,330	118,012	298,169	3,589,571	274	8.5%	852,875	3,113	344	697,200	27,493,853	21,794,051	79.3%	85.0%	1,577,312	60,356	1,516,956	5,536.34	4.69%
150,000 - 199,999	906	11,160,426	169,097	472,429	1,468,457	66	7.3%	208,200	3,155	89	182,000	9,774,198	7,093,411	72.6%	87.6%	524,767	7,743	517,024	7,833.70	4.63%
200,000 - 499,999	1,200	17,135,986	290,440	387,444	1,536,636	59	4.9%	197,745	3,452	83	193,119	15,595,930	8,764,573	56.2%	91.0%	658,724	20,317	638,407	10,820.46	3.73%
500,000 - 999,999	358	7,191,558	653,778	25,479	206,304	11	3.1%	37,200	3,382	22	52,									

TABLE 5B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS																				
Income Level	Aggregate Number of Returns Filed [MFS]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance+:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All MFS-ID Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All MFS Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																				
No Taxable Income	18,997	1,243,844,319	107,739	491,557,240	182,965,503	11,545	60.8%	315,707,411	27,346	14,868	34,966,199	1,201,762,446	(110,897,996)	-9.2%	96.6%	-	-	-	-	-
\$ 1 - 2,000	4,133	222,046,392	108,900	6,533,880	13,975,200	2,039	49.3%	44,548,636	21,848	2,850	6,745,527	163,310,909	1,916,826	1.2%	73.5%	115,106	16,201	98,905	48.51	5.16%
2,001 - 4,000	3,407	154,289,727	96,371	1,190,065	10,562,336	1,601	47.0%	24,136,533	15,076	2,234	5,318,590	115,462,333	4,791,249	4.1%	74.8%	287,863	35,628	252,235	157.55	5.26%
4,001 - 6,000	3,348	128,669,949	86,356	19,346,873	10,564,410	1,490	44.5%	41,040,155	27,544	2,025	4,882,800	91,529,457	7,419,981	8.1%	71.1%	446,026	40,064	405,962	272.46	5.47%
6,001 - 10,000	6,423	312,631,210	114,224	2,187,342	15,857,234	2,737	42.6%	85,066,875	31,080	3,841	9,278,055	204,616,388	21,898,995	10.7%	65.4%	1,315,427	92,296	1,223,131	446.89	5.59%
10,001 - 10,625	1,015	39,367,362	86,143	114,050	2,131,736	457	45.0%	7,422,900	16,243	628	1,501,000	28,425,776	4,712,790	16.6%	72.2%	283,409	15,860	267,549	584.66	5.67%
10,626 - 12,750	3,406	82,375,712	59,008	2,997,990	7,297,828	1,396	41.0%	13,861,405	9,929	1,950	4,711,000	59,503,460	16,342,600	27.5%	72.2%	996,031	63,504	932,527	668.00	5.71%
12,751 - 15,000	3,886	104,823,571	65,515	12,034,020	8,013,711	1,600	41.2%	17,204,358	10,753	2,271	5,515,500	86,124,022	22,187,868	25.8%	82.2%	1,383,636	75,412	1,308,224	817.64	5.90%
15,001 - 17,000	3,598	152,873,613	100,179	74,987,939	73,496,855	1,526	42.4%	14,568,497	9,547	2,214	5,427,067	134,369,133	24,412,908	18.2%	87.9%	1,547,225	87,386	1,459,839	956.64	5.98%
17,001 - 20,000	5,107	113,958,356	50,558	1,450,703	9,669,163	2,254	44.1%	19,934,370	8,844	3,269	7,914,000	77,891,526	41,755,341	53.6%	68.4%	2,684,012	131,366	2,552,646	1,132.50	6.11%
20,001 - 21,250	2,187	46,898,924	47,421	227,026	3,425,311	989	45.2%	8,398,410	8,492	1,357	3,304,606	31,997,623	20,383,889	63.7%	68.2%	1,322,133	51,905	1,270,228	1,284.36	6.23%
21,251 - 25,000	6,048	255,528,219	87,810	1,160,996	9,726,174	2,910	48.1%	25,973,488	8,926	4,066	9,834,000	211,155,553	67,279,399	31.9%	82.6%	4,401,226	163,087	4,238,139	1,456.41	6.30%
25,001 - 30,000	7,378	354,034,528	92,317	1,777,074	10,963,229	3,835	52.0%	85,427,478	22,776	5,400	12,985,500	246,433,395	105,346,106	42.7%	69.6%	6,967,866	238,674	6,729,192	1,754.68	6.39%
30,001 - 40,000	10,748	757,448,522	123,746	7,171,553	19,248,885	6,121	57.0%	229,587,174	37,508	8,570	19,760,510	496,023,506	212,430,015	42.8%	65.5%	14,221,341	328,529	13,892,812	2,269.70	6.54%
40,001 - 50,000	6,457	447,579,850	104,264	7,401,260	17,593,106	4,278	66.3%	57,654,920	13,477	5,920	12,220,000	367,512,884	191,009,256	52.0%	82.1%	12,917,294	282,489	12,634,805	2,953.44	6.61%
50,001 - 60,000	3,645	324,208,696	122,205	2,898,976	11,161,936	2,653	72.8%	28,881,681	10,886	3,673	7,380,000	279,684,055	145,034,180	51.9%	86.3%	9,963,555	215,604	9,747,951	3,674.31	6.72%
60,001 - 75,000	3,009	233,506,703	96,570	4,760,074	12,332,980	2,418	80.4%	25,206,666	10,425	3,339	6,721,000	194,006,131	161,582,446	83.3%	83.1%	11,359,013	269,294	11,089,719	4,586.32	6.86%
75,001 - 80,000	626	145,348,001	276,327	1,000,943	3,710,062	526	84.0%	13,959,864	26,540	680	1,363,500	127,315,518	40,787,744	32.0%	87.6%	2,907,925	96,707	2,811,218	5,344.52	6.89%
80,001 - 100,000	1,736	256,424,566	168,368	3,281,320	10,495,606	1,523	87.7%	20,989,211	13,781	2,018	4,059,500	224,161,569	135,449,806	60.4%	87.4%	9,764,400	231,228	9,533,172	6,259.47	7.04%
100,001 - 120,000	835	785,305,797	1,051,280	4,727,115	9,459,252	747	89.5%	27,335,665	36,594	997	1,998,000	751,239,995	81,881,554	10.9%	95.7%	5,986,326	106,209	5,880,117	7,871.64	7.18%
120,001 - 160,000	681	1,819,385,768	2,925,058	2,776,556	17,264,543	622	91.3%	123,656,187	198,804	864	1,752,000	1,679,489,594	85,184,635	5.1%	92.3%	6,302,474	242,197	6,060,277	9,743.21	7.11%
160,001 - 200,000	330	178,011,961	585,566	14,645,528	16,283,658	304	92.1%	13,158,197	43,284	440	882,000	162,333,634	54,390,490	33.5%	91.2%	4,062,681	119,827	3,942,854	12,969.91	7.26%
200,001 or more	838	2,215,046,999	2,755,034	106,537,229	84,368,059	804	95.9%	186,791,090	232,327	1,150	2,312,000	2,048,113,079	681,368,704	33.3%	92.5%	52,419,146	4,725,850	47,693,296	59,320.02	7.00%
TOTAL	97,838	10,373,608,745	190,779	770,765,752	560,566,777	54,375	55.6%	1,430,511,171	26,308	74,624	170,832,554	8,982,463,996	2,016,587,546	22.5%	86.6%	151,653,755	7,629,317	144,024,438	2,648.73	6.77%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	2,710	(669,076,728)	(378,651)	471,222,546	19,492,103	1,767	65.2%	53,632,439	30,352	2,120	4,572,054	(275,550,778)	(47,390,228)	17.2%	41.2%	75,670	518	75,152	42.53	-0.01%
\$ 1 - 3,999	3,480	3,219,244	1,982	471,299	1,385,727	1,624	46.7%	5,378,709	3,312	1,955	4,858,565	(7,932,458)	(7,606,737)	95.9%	-246.4%	14,115	402	13,713	8.44	0.43%
4,000 - 9,999	7,491	21,157,191	7,031	429,803	6,282,264	3,009	40.2%	12,189,943	4,051	3,686	9,179,576	(6,064,789)	(6,303,370)	103.9%	-28.7%	170,535	14,397	156,138	51.89	0.74%
10,000 - 14,999	7,077	32,413,726	12,496	411,429	7,749,276	2,594	36.7%	13,263,516	5,113	3,305	8,207,755	3,604,608	2,040,926	56.6%	11.1%	496,671	36,083	460,588	177.56	1.42%
15,000 - 19,999	7,780	47,959,171	17,516	363,939	8,698,917	2,738	35.2%	14,776,972	5,397	3,661	9,084,000	15,763,221	11,796,674	74.8%	32.9%	1,043,362	73,315	970,047	354.29	2.02%
20,000 - 24,999	8,407	70,733,439	22,541	280,655	11,585,907	3,138	37.3%	19,283,359	6,145	4,206	10,447,600	29,697,228	25,145,027	84.7%	42.0%	1,893,462	104,279	1,789,183	570.17	2.53%
25,000 - 29,999	8,621	100,808,594	27,483	665,224	15,080,072	3,668	42.5%	24,571,421	6,699	5,044	12,483,506	49,338,819	43,896,531	89.0%	48.9%	3,098,084	155,218	2,942,866	802.31	2.92%
30,000 - 39,999	15,665	282,050,217	35,024	1,339,779	33,075,649	8,053	51.4%	62,138,655	7,716	11,208	27,776,167	160,399,525	147,588,966	92.0%	56.9%	10,182,868	389,496	9,793,372	1,216.11	3.47%
40,000 - 49,999	11,770	332,812,023	44,811	1,761,927	37,085,361	7,427	63.1%	65,283,005	8,790	10,673	26,462,100	205,743,484	190,062,424	92.4%	61.8%	13,055,951	428,078	12,627,873	1,700.27	3.79%
50,000 - 59,999	7,434	293,310,013	54,630	1,722,290	33,559,801	5,369	72.2%	52,709,562	9,817	7,606	15,268,500	193,494,440	177,499,956	91.7%	66.0%	12,200,051	222,591	11,977,460	2,230.85	4.08%
60,000 - 69,999	4,630	234,397,009	64,733	1,022,909	27,120,209	3,621	78.2%	39,527,702	10,916	5,133	10,321,100	158,450,907	142,980,082	90.2%	67.6%	9,900,384	217,062	9,683,322	2,674.21	4.13%
70,000 - 79,999	3,028	188,141,028	74,778	1,031,365	21,696,525	2,516	83.1%	29,952,294	11,905	3,542	7,107,500	130,416,074	117,774,097	90.3%	69.3%	8,225,340	173,345	8,051,995	3,200.32	4.28%
80,000 - 89,999	2,062	149,699,337	84,815	922,241	16,122,366	1,765	85.6%	21,547,788	12,208	2,464	4,954,000	107,997,424	93,906,049	87.0%	72.1%	6,653,964	176,643	6,477,321	3,669.87	4.33%
90,000 - 99,999	1,417	118,027,670	94,649	1,107,881	12,518,566	1,247	88.0%	16,745,863	13,429	1,769	3,549,500	86,321,622	76,315,313	88.4%	73.1%	5,461,994	173,239	5,288,755	4,241.18	4.48%
100,000 - 149,999	3,231	353,035,046	119,390	4,002,328	35,268,664	2,957	91.5%	45,992,254	15,554	4,076	8,172,111	267,604,345	222,321,413	83.1%	75.8%	16,066,352	406,853	15,659,499	5,295.74	4.44%
150,000 - 199,999	906	143,845,446	171,245	3,152,788	14,860,270	840	92.7%	15,247,924	18,152	1,182	2,390,000	114,500,040	87,591,108	76.5%	79.6%	6,452,420	256,014	6,196,406	7,376.67	4.31%
200,000 - 499,999	1,200	342,380,761	300,071	18,031,809	33,535,919	1,141	95.1%	36,634,222	32,10											

TABLE 6. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

HEAD OF HOUSEHOLD																			
Income Level	Number of Returns Filed [HoH]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type++:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All HoH Returns] [\$]	Effective Tax Rate* [%]	
				Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]						
						Number of Returns Filed	Deduction Amount [\$4,400] [\$]	Number of Returns Filed	Deduction Amount [\$]										
A. BY SIZE OF NC TAXABLE INCOME																			
No Taxable Income	162,596	2,858,345,239	17,579	198,289,667	1,014,294,323	139,221	598,582,635	23,375	378,747,666	444,700	1,076,135,591	(11,125,309)	(1,329,531,838)	-	-	-	-	-	-
\$ 1 - 2,000	47,237	820,935,720	17,379	17,645,271	34,243,253	42,184	186,414,532	5,053	72,974,823	126,110	314,863,061	230,085,322	46,511,869	2,792,611	2,540,919	251,692	5.33	0.54%	
2,001 - 4,000	44,883	783,676,717	17,460	6,933,989	26,742,192	39,745	175,578,154	5,138	53,400,759	122,841	307,022,720	227,866,881	134,556,882	8,086,734	7,115,723	971,011	21.63	0.72%	
4,001 - 6,000	44,509	949,017,200	21,322	3,187,843	23,835,688	39,266	173,418,066	5,243	54,607,962	122,675	306,532,346	393,810,981	222,305,268	13,362,200	10,399,120	2,963,080	66.57	1.33%	
6,001 - 10,000	84,130	1,905,644,725	22,651	11,176,558	44,409,652	73,576	324,817,198	10,554	129,214,960	232,167	580,086,744	838,292,729	670,846,558	40,296,311	23,378,763	16,917,548	201.09	2.52%	
10,001 - 10,625	12,294	287,906,441	23,418	718,457	6,476,559	10,633	46,924,500	1,661	16,107,014	33,928	84,746,800	134,370,025	126,804,068	7,615,347	3,498,730	4,116,617	334.85	3.25%	
10,626 - 12,750	39,656	999,558,675	25,206	2,031,971	21,625,452	33,812	149,183,766	5,844	60,174,485	109,510	273,688,892	496,918,051	463,011,741	27,801,733	11,172,150	16,629,583	419.35	3.59%	
12,751 - 15,000	38,679	1,081,285,956	27,955	2,272,997	23,362,627	32,380	142,865,839	6,299	63,152,486	105,355	263,312,878	590,865,123	536,183,302	32,191,689	10,527,277	21,664,412	560.11	4.04%	
15,001 - 17,000	32,239	964,751,843	29,925	2,237,796	19,399,796	26,381	116,406,318	5,858	58,741,355	86,494	216,163,300	556,278,870	515,433,947	30,943,459	8,367,008	22,576,451	700.28	4.38%	
17,001 - 20,000	42,350	1,354,395,900	31,981	4,347,479	29,058,680	34,280	151,190,492	8,070	82,865,107	111,720	279,230,100	816,399,000	781,919,425	47,536,672	10,416,237	37,120,435	876.52	4.75%	
20,001 - 21,250	15,333	532,283,719	34,715	673,030	10,774,957	12,020	53,019,395	3,313	35,313,291	40,022	99,985,156	333,863,950	316,052,545	19,517,960	3,551,089	15,966,871	1,041.34	5.05%	
21,251 - 25,000	38,335	1,411,297,438	36,815	1,669,573	31,235,078	29,530	129,447,620	8,985	94,383,529	98,436	245,711,040	912,189,744	883,148,065	55,305,032	8,129,947	47,175,085	1,230.60	5.34%	
25,001 - 30,000	35,613	1,539,651,742	43,233	2,191,454	37,326,591	25,162	111,001,790	10,451	114,512,460	89,344	222,837,291	1,056,165,064	973,362,190	62,082,876	6,549,667	55,533,209	1,559.35	5.71%	
30,001 - 40,000	42,744	2,182,626,273	51,063	4,402,334	56,856,239	26,245	115,863,436	16,499	181,610,012	103,398	257,435,558	1,575,263,362	1,471,892,556	95,767,804	7,365,848	88,401,956	2,068.17	6.01%	
40,001 - 50,000	23,316	1,432,103,969	61,422	4,358,714	37,821,036	11,731	51,797,647	11,585	128,063,525	54,947	1,037,863,525	1,037,863,525	1,037,863,525	68,687,779	4,075,942	66,611,837	2,771.14	6.23%	
50,001 - 60,000	13,082	963,817,358	73,675	3,190,316	26,727,605	5,246	23,197,465	7,836	90,782,533	30,412	74,089,152	752,210,919	713,688,762	47,734,793	2,290,829	45,443,964	3,473.78	6.37%	
60,001 - 75,000	10,163	893,017,070	87,869	3,187,654	27,628,963	3,113	13,758,730	7,050	86,730,412	23,507	51,421,200	716,665,419	676,014,383	45,593,475	1,529,160	44,064,315	4,335.76	6.52%	
75,001 - 80,000	2,175	211,418,464	97,204	837,026	6,778,937	558	2,484,462	1,617	21,181,377	5,119	10,221,900	171,588,814	168,439,634	11,421,048	267,735	11,153,313	5,127.96	6.62%	
80,001 - 100,000	5,157	599,752,302	116,299	3,268,625	21,034,588	1,102	4,886,281	4,055	57,246,544	11,924	23,854,500	495,999,014	457,799,257	31,508,555	840,534	30,668,021	5,946.87	6.70%	
100,001 - 120,000	2,614	399,917,608	152,991	3,124,603	13,142,754	431	1,913,524	2,183	41,636,604	6,020	12,048,000	334,301,329	285,402,008	20,105,882	579,435	19,526,447	7,469.95	6.84%	
120,001 - 160,000	2,370	496,148,922	209,346	5,795,806	16,409,103	289	1,284,732	2,081	35,553,133	5,490	11,005,000	437,692,754	323,516,387	23,236,812	556,330	22,680,486	9,569.83	7.01%	
160,001 - 200,000	1,028	241,564,469	234,985	6,497,198	10,648,623	108	474,050	920	19,349,182	2,389	4,790,500	212,799,312	182,493,305	13,351,658	334,000	13,017,658	12,663.09	7.13%	
200,001 or more	1,710	1,067,938,988	624,526	83,849,105	81,383,903	140	619,750	1,570	57,514,496	4,083	8,176,900	1,004,093,044	819,699,473	62,210,021	4,767,641	57,442,380	33,592.04	7.01%	
TOTAL	742,213	23,977,056,737	32,305	371,887,466	1,621,216,600	586,973	2,575,130,388	155,240	1,933,863,715	1,970,591	4,859,555,638	13,359,177,862	10,477,413,365	767,150,455	128,254,084	638,896,371	860.80	5.41%	
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																			
Non-Positive AGI	7,247	(289,740,470)	(39,981)	207,228,839	22,949,440	5,364	5,966,764	1,883	20,365,905	18,931	13,166,600	(144,960,340)	(75,540,249)	102,291	3,116	99,175	13.68	-0.03%	
\$ 1 - 3,999	13,027	32,139,041	2,467	1,415,736	5,516,383	11,533	50,949,929	1,494	11,070,484	31,499	78,524,505	(112,505,624)	(11,255,870)	10,394	731	9,663	0.74	0.03%	
4,000 - 9,999	74,055	576,505,669	7,785	3,506,927	136,754,217	68,587	302,992,856	5,468	36,712,901	179,150	447,781,221	(344,228,599)	(340,693,481)	210,606	157,706	52,900	0.71	0.01%	
10,000 - 14,999	114,592	1,451,017,482	12,662	5,078,458	301,124,217	106,227	469,290,401	8,365	58,124,034	306,161	765,499,473	(137,942,185)	(141,534,384)	10,231,845	8,431,104	1,800,741	15.71	0.12%	
15,000 - 19,999	112,847	1,964,310,990	17,407	3,834,312	181,192,486	103,217	455,722,627	9,630	70,883,986	310,659	776,616,772	483,729,431	260,168,986	35,911,921	22,810,497	13,101,424	116.10	0.67%	
20,000 - 24,999	94,985	2,131,465,667	22,440	3,687,540	91,218,899	84,156	371,309,992	10,829	87,568,145	264,026	660,283,159	924,773,012	908,523,213	57,214,891	24,943,136	32,271,755	339.76	1.51%	
25,000 - 29,999	81,119	2,224,529,924	27,423	3,322,135	76,223,473	68,540	302,425,729	12,579	111,567,132	225,579	563,935,628	1,173,700,097	1,153,785,954	71,433,112	20,997,549	50,435,563	621.75	2.27%	
30,000 - 39,999	104,493	3,593,245,101	34,387	4,380,782	126,961,560	79,201	349,656,764	25,292	261,931,895	286,527	716,158,854	2,142,916,810	2,101,982,629	133,173,150	23,106,598	110,066,552	1,053.34	3.06%	
40,000 - 49,999	52,683	2,343,567,142	44,484	3,330,193	108,317,488	31,526	139,479,441	21,157	243,736,969	136,565	341,337,659	1,514,025,778	1,472,868,410	95,992,080	9,132,139	86,859,941	1,648.73	3.71%	
50,000 - 59,999	30,644	1,672,623,522	54,582	5,419,643	97,388,554	14,336	63,640,387	16,308	196,559,865	75,861	189,613,009	1,130,841,350	1,092,601,671	72,362,502	5,101,739	67,260,763	2,194.91	4.02%	
60,000 - 69,999	17,981	1,161,893,629	64,618	4,008,638	77,923,827	6,533	29,073,698	11,448	145,341,442	43,825	109,421,452	804,141,848	772,139,700	51,552,976	3,014,717	48,538,259	2,699.42	4.18%	
70,000 - 79,999	11,360	847,721,117	74,623	4,113,313	56,683,661	3,267	14,542,012	8,093	105,745,056	27,407	68,419,700	606,443,991	579,399,274	38,869,251	1,983,846	36,885,405	3,246.95	4.35%	
80,000 - 89,999	7,135	603,943,254	84,645	1,559,692	39,476,815	1,658	7,391,011	5,477	77,086,085	17,035	34,070,300	447,478,735	421,650,929	28,446,523	799,925	27,646,598	3,874.79	4.58%	
90,000 - 99,999	4,543	429,986,735	94,648	1,209,165	28,155,511	931	4,211,282	3,612	53,416,839	10,805	21,611,000	323,801,268	303,721,093	20,622,837	564,093	20,058,744	4,415.31	4.66%	
100,000 - 149,999	9,266	1,098,434,016	119,317	5,775,179	76,004,108	1,353	6,063,407	7,853	129,792,367	21,609	43,185,906	849,163,771	787,798,359	54,779,331	1,516,087	53,263,244	5,785.71	4.85%	
150,000 - 199,999	2,645	451,516,073	170,706	4,319,977	31,224,280	268	1,194,188	2,377	47,074,357	6,185	12,396,000	363,947,225	320,548,289	23,018,984	544,977	22,474,007	8,496.79	4.98%	
200,000 - 499,999	2,661	769,699,455	289,252	15,736,464	52,867,699	204	903,600	2,457	74,901,310	6,384	12,772,400	643,990,910	495,783,826	36,783,390	1,482,771	35,300,619	13,265.		

TABLE 6A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed [HoH]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All HoH-SD Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All HoH Returns Filed [%]	Deduction Amount [\$4,000]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
HEAD OF HOUSEHOLD: STANDARD DEDUCTION																				
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																				
No Taxable Income \$	162,596	1,444,562,152	10,376	19,256,835	732,062,971	139,221	85.6%	598,582,635	4,300	383,034	930,737,441	(797,564,060)	(1,071,817,280)	134.4%	-55.2%	-	-	-	-	-
1 - 2,000	47,237	569,942,796	13,511	1,501,627	18,081,783	42,184	89.3%	186,414,532	4,419	112,751	281,870,961	85,077,147	41,536,240	48.8%	14.9%	2,493,946	2,318,811	175,135	4.15	0.42%
2,001 - 4,000	44,883	611,743,142	15,392	1,524,048	14,645,032	39,745	88.6%	175,578,154	4,418	108,953	272,416,420	150,627,584	119,165,931	79.1%	24.6%	7,161,768	6,456,664	705,104	17.74	0.59%
4,001 - 6,000	44,509	675,171,015	17,195	1,082,037	12,472,978	39,266	88.2%	173,418,066	4,416	108,046	270,122,696	220,239,312	196,087,288	89.0%	32.6%	11,786,275	9,443,551	2,342,724	59.66	1.19%
6,001 - 10,000	84,130	1,481,280,728	20,133	3,338,885	23,090,985	73,576	87.5%	324,817,198	4,415	202,447	506,068,126	630,643,304	586,156,462	92.9%	42.6%	35,209,190	21,105,420	14,103,770	191.69	2.41%
10,001 - 10,625	12,294	236,520,399	22,244	474,349	3,587,435	10,633	86.5%	46,924,500	4,413	29,248	73,070,800	113,412,013	109,669,205	96.7%	48.0%	6,586,289	3,134,071	3,452,218	324.67	3.15%
10,626 - 12,750	39,656	800,419,453	23,673	945,503	11,720,177	33,812	85.3%	149,183,766	4,412	93,082	232,689,850	407,771,161	394,644,959	96.8%	50.9%	23,696,605	9,880,994	13,815,611	408.60	3.50%
12,751 - 15,000	38,679	836,009,606	25,819	1,358,323	12,428,645	32,380	83.7%	142,865,839	4,412	87,930	219,859,128	462,214,317	448,810,889	97.1%	55.3%	26,946,038	9,178,367	17,767,671	548.72	3.96%
15,001 - 17,000	32,239	729,062,123	27,636	1,001,501	9,650,257	26,381	81.8%	116,406,318	4,413	70,591	176,506,400	427,500,649	421,723,099	98.6%	58.6%	25,317,756	7,170,777	18,146,979	687.88	4.30%
17,001 - 20,000	42,350	1,029,668,571	30,037	1,131,271	14,148,243	34,280	80.9%	151,190,492	4,410	90,233	225,635,350	639,825,757	622,760,551	98.9%	62.1%	38,467,231	8,851,635	29,615,596	863.93	4.68%
20,001 - 21,250	15,333	385,664,512	32,085	398,937	4,868,249	12,020	78.4%	53,019,395	4,411	31,398	78,475,700	249,700,105	247,733,842	99.2%	64.7%	15,298,663	2,944,765	12,353,898	1,027.78	4.99%
21,251 - 25,000	38,335	1,014,427,374	34,563	828,072	14,121,579	29,350	76.6%	129,447,620	4,410	75,729	189,137,640	682,548,607	675,611,173	99.0%	67.3%	42,304,564	6,609,274	35,695,290	1,216.19	5.28%
25,001 - 30,000	35,613	976,407,033	38,805	923,134	15,388,135	25,162	70.7%	111,001,790	4,411	63,718	159,098,090	691,842,152	686,820,208	99.3%	70.9%	43,801,224	4,926,723	38,874,501	1,544.97	5.66%
30,001 - 40,000	42,744	1,210,873,971	46,137	1,173,945	20,764,444	26,245	61.4%	115,863,436	4,415	64,165	160,016,758	915,403,278	899,814,924	98.3%	75.6%	58,526,616	4,752,201	53,774,415	2,048.94	5.98%
40,001 - 50,000	23,316	657,052,889	56,010	856,513	11,042,191	11,731	50.3%	51,797,467	4,415	27,901	69,568,050	525,501,514	520,091,752	99.0%	80.0%	34,412,710	2,204,075	32,208,635	2,745.60	6.19%
50,001 - 60,000	13,082	347,182,579	66,180	966,643	6,924,421	5,246	40.1%	23,197,465	4,422	12,369	30,716,902	287,310,434	280,418,918	99.3%	82.8%	19,087,720	969,317	18,118,403	3,453.76	6.35%
60,001 - 75,000	10,163	249,245,546	80,066	1,240,705	5,987,326	3,113	30.6%	13,758,730	4,420	7,253	16,876,300	213,863,895	205,726,711	96.2%	85.8%	13,871,759	521,207	13,350,552	4,288.64	6.49%
75,001 - 80,000	2,175	49,701,640	89,071	274,494	1,069,182	558	25.7%	2,484,462	4,452	1,362	2,707,400	43,715,090	43,222,111	98.9%	88.0%	2,930,692	70,263	2,860,429	5,126.22	6.62%
80,001 - 100,000	5,157	112,529,783	102,114	776,879	2,798,989	1,102	21.4%	4,886,281	4,434	2,573	5,153,000	100,468,392	97,306,114	96.9%	89.3%	6,692,693	162,856	6,529,837	5,925.44	6.71%
100,001 - 120,000	2,614	52,476,833	121,756	1,006,835	1,770,531	431	16.5%	1,913,524	4,440	979	1,973,500	47,826,113	47,057,070	98.4%	91.1%	3,315,052	121,129	3,193,923	7,410.49	6.79%
120,001 - 160,000	2,370	43,624,107	150,948	1,147,893	2,399,870	289	12.2%	1,284,738	4,445	654	1,322,000	39,765,392	39,014,617	98.1%	91.2%	2,801,100	50,699	2,750,401	9,516.96	7.05%
160,001 - 200,000	1,028	21,111,895	195,481	646,203	1,236,567	108	10.5%	474,050	4,389	243	494,500	19,019,634	19,019,634	97.3%	92.6%	1,390,865	13,503	1,377,362	12,753.35	7.24%
200,001 or more	1,710	65,509,737	467,927	1,975,915	2,404,994	140	8.2%	619,750	4,427	311	628,000	63,832,908	60,063,649	94.1%	97.4%	4,547,129	158,553	4,388,576	31,346.97	7.31%
TOTAL	742,213	13,600,187,882	23,170	43,830,547	942,664,984	586,973	79.1%	2,575,130,388	4,387	1,574,970	3,905,145,012	6,221,078,044	5,705,638,067	91.7%	45.7%	426,645,885	101,044,855	325,601,030	554.71	4.80%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI \$	7,247	(35,545,853)	(6,627)	16,545,719	2,521,552	5,364	74.0%	5,966,764	1,112	13,741	7,663,850	(35,152,300)	(32,905,822)	93.6%	98.9%	2,305	684	1,621	0.30	0.00%
1 - 3,999	13,027	29,014,041	2,516	1,013,541	4,134,280	11,533	88.5%	50,949,029	4,418	27,909	69,579,255	(94,634,982)	(93,512,423)	98.8%	-326.2%	5,123	562	4,561	0.40	0.02%
4,000 - 9,999	74,055	534,431,452	7,792	2,626,238	122,837,375	68,587	92.6%	302,992,856	4,418	166,055	415,086,721	(303,859,262)	(300,599,618)	98.9%	-56.9%	187,884	147,803	40,081	0.58	0.01%
10,000 - 14,999	114,592	1,345,059,078	12,662	3,256,249	274,387,740	106,227	92.7%	469,290,401	4,418	284,150	710,514,523	(105,877,337)	(108,545,371)	102.5%	-7.9%	9,659,791	8,024,366	1,635,425	15.40	0.12%
15,000 - 19,999	112,847	1,795,860,838	17,399	2,968,506	156,109,544	103,217	91.5%	455,722,627	4,415	284,139	710,315,722	476,681,451	253,381,825	53.2%	26.5%	33,798,171	21,575,882	12,222,289	118.41	0.68%
20,000 - 24,999	94,985	1,887,038,610	22,423	2,813,169	68,668,313	84,156	88.6%	371,309,992	4,412	233,850	584,751,159	865,122,315	850,158,199	98.3%	45.8%	52,594,629	23,014,679	29,579,950	351.49	1.57%
25,000 - 29,999	81,119	1,877,832,697	27,398	1,944,393	51,191,024	68,540	84.5%	302,425,729	4,412	190,595	476,570,310	1,049,590,027	1,031,706,927	98.3%	55.9%	63,153,525	18,525,681	44,627,844	651.12	2.38%
30,000 - 39,999	104,493	2,710,881,915	34,228	2,243,222	77,214,638	79,201	75.8%	349,656,764	4,415	219,346	548,165,862	1,738,087,873	1,703,590,801	98.0%	64.1%	107,371,380	18,608,591	88,762,789	1,120.73	3.27%
40,000 - 49,999	52,683	1,395,761,980	44,273	1,118,582	53,428,313	31,526	59.8%	139,479,441	4,424	83,722	209,312,808	994,660,000	965,277,823	97.0%	71.3%	62,859,498	5,995,767	56,863,731	1,803.71	4.07%
50,000 - 59,999	30,644	779,682,846	54,386	2,142,800	42,959,130	14,336	46.8%	63,640,387	4,439	36,330	90,828,100	584,398,029	560,591,923	95.9%	75.0%	37,127,629	2,627,035	34,500,594	2,406.57	4.42%
60,000 - 69,999	17,981	420,974,199	64,438	1,389,249	28,400,432	6,533	36.3%	29,073,698	4,450	16,363	40,796,602	324,092,716	307,242,759	94.8%	77.0%	20,514,055	1,189,816	19,324,239	2,957.94	4.59%
70,000 - 79,999	11,360	243,016,929	74,385	1,011,613	16,770,455	3,267	28.8%	14,542,022	4,451	8,077	20,175,200	192,540,865	180,376,954	93.7%	79.2%	12,116,716	589,647	11,527,069	3,528.33	4.74%
80,000 - 89,999	7,135	140,169,272	84,541	361,307	9,850,192	1,658	23.2%	7,391,011	4,458	4,033	8,072,400	115,216,976	104,607,833	90.8%	82.2%	7,057,507	195,506	6,862,001	4,138.72	4.90%
90,000 - 99,999	4,543	88,047,448	94,753	186,311	7,673,258	931	20.5%	4,211,282	4,523	2,254	4,491,500	71,857,719	65,177,574	90.7%	81.6%	4,441,528	96,791	4,344,737	4,666.74	4.93%
100,000 - 149,999	9,206	158,589,419	117,213	835,916	15,763,263	1,353	14.7%	6,063,047	4,481	3,171	6,337,000	131,262,025	117,385,204	89.4%	82.8%	8,210,454	249,219	7,961,235	5,884.14	5.02%
150,000 - 199,999	2,645	46,045,233	171,811	588,008	4,009,393	268	10.1%													

TABLE 6B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

Income Level	Aggregate Number of Returns Filed [HoH]	Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]			NCTI as a % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [All HoH-ID Returns] [\$]	Effective Tax Rate* [%]
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of All HoH Returns Filed [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]	Effective Proration Factor [%]						
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Level																				
No Taxable Income	162,596	1,413,783,087	60,483	179,032,832	282,231,352	23,375	14.4%	378,747,666	16,203	61,666	145,398,150	786,438,751	(257,714,558)	-32.8%	55.6%	-	-	-	-	-
\$ 1- 2,000	47,237	250,992,924	49,672	16,143,644	16,161,470	5,053	10.7%	72,974,823	14,442	13,359	32,992,100	145,008,175	4,975,629	3.4%	57.8%	298,665	222,108	76,557	15.15	1.54%
2,001 - 4,000	44,883	171,933,575	33,463	5,409,941	12,097,160	5,138	11.4%	53,400,759	10,393	13,888	34,606,300	77,239,297	15,390,951	19.9%	44.9%	924,966	659,059	265,907	51.75	1.73%
4,001 - 6,000	44,509	273,846,185	52,231	2,105,806	11,362,710	5,243	11.8%	54,607,962	10,415	14,629	36,409,650	173,571,669	16,217,980	15.1%	63.4%	1,575,925	955,569	620,356	118.32	2.37%
6,001 - 10,000	84,130	424,363,997	40,209	7,837,673	21,318,667	10,554	12.5%	129,214,960	12,243	29,720	74,018,618	207,649,425	84,690,096	40.8%	48.9%	5,087,121	2,273,343	2,813,778	266.61	3.32%
10,001 - 10,625	12,294	51,386,042	30,937	244,108	2,889,124	1,661	13.5%	16,107,014	9,697	4,680	11,676,000	20,958,012	17,134,863	81.8%	40.8%	1,029,058	364,659	664,399	400.00	3.88%
10,626 - 12,750	39,656	199,139,224	34,076	1,086,468	9,905,275	5,844	14.7%	60,174,485	10,297	16,428	40,999,042	89,146,890	68,366,784	76.7%	44.8%	4,105,128	1,291,156	2,813,972	481.51	4.12%
12,751 - 15,000	38,679	245,276,350	38,939	914,674	10,933,982	6,299	16.3%	63,152,486	10,026	17,425	43,453,750	128,650,806	87,372,413	67.9%	52.5%	5,245,651	1,348,910	3,896,741	618.63	4.46%
15,001 - 17,000	32,239	235,689,720	40,234	1,236,295	9,749,539	5,858	18.2%	58,741,355	10,028	15,903	39,656,900	128,778,221	93,710,848	72.8%	54.6%	5,625,703	1,196,231	4,429,472	756.14	4.73%
17,001 - 20,000	42,350	324,727,329	40,239	3,216,208	14,910,437	8,070	19.1%	82,865,107	10,268	21,487	53,594,750	176,573,243	149,158,874	84.5%	54.4%	9,069,441	1,564,602	7,504,839	929.97	5.03%
20,001 - 21,250	15,333	146,619,207	44,256	274,093	5,906,708	3,313	21.6%	35,313,291	10,659	8,624	21,509,456	84,163,845	68,318,703	81.2%	57.4%	4,219,297	606,324	3,612,973	1,090.54	5.29%
21,251 - 25,000	38,335	396,870,064	44,170	841,501	17,113,499	9,885	23.4%	94,383,529	10,505	22,707	56,573,400	229,641,137	207,536,892	90.4%	57.9%	13,000,468	1,520,673	11,479,795	1,277.66	5.53%
25,001 - 30,000	35,613	569,634,779	53,894	1,268,320	21,938,456	10,451	29.3%	114,512,460	10,957	25,626	63,739,201	364,322,912	286,541,982	78.7%	64.7%	18,281,652	1,622,944	16,658,708	1,593.98	5.81%
30,001 - 40,000	42,744	971,752,302	58,898	3,228,389	36,091,795	16,499	38.6%	181,610,012	11,007	39,233	97,418,800	659,860,084	572,077,632	86.7%	67.9%	37,241,188	2,613,647	34,627,541	2,098.77	6.05%
40,001 - 50,000	23,316	775,051,080	66,901	3,502,201	26,778,845	11,585	49.7%	128,063,525	11,054	27,046	66,628,959	557,081,952	517,771,826	92.9%	71.9%	34,275,069	1,871,867	32,403,202	2,797.00	6.26%
50,001 - 60,000	13,082	616,634,779	78,693	2,223,673	19,803,184	7,836	59.9%	90,782,533	11,585	18,043	43,372,250	464,900,485	428,266,844	92.1%	75.4%	28,647,073	1,321,512	27,325,561	3,487.18	6.38%
60,001 - 75,000	10,163	643,771,524	91,315	1,946,949	21,641,637	7,050	69.4%	86,730,412	12,302	16,254	34,544,900	502,801,524	470,287,672	93.5%	78.1%	31,721,716	1,007,953	30,713,763	4,356.56	6.53%
75,001 - 80,000	2,175	161,716,824	100,010	562,532	5,709,755	1,617	74.3%	21,181,377	13,099	3,757	7,514,500	127,873,724	125,217,523	97.9%	79.1%	8,490,356	197,472	8,292,884	5,128.56	6.62%
80,001 - 100,000	5,157	847,222,519	120,154	2,491,746	18,235,599	4,055	78.6%	57,246,544	14,118	9,351	18,701,500	395,530,622	360,493,143	91.1%	81.2%	24,815,862	677,678	24,138,184	5,952.70	6.70%
100,001 - 120,000	2,614	347,440,775	159,157	2,117,768	11,372,223	2,183	83.5%	41,636,604	19,073	5,041	10,074,500	286,475,216	238,344,938	83.2%	82.5%	16,790,830	458,306	16,332,524	7,481.69	6.85%
120,001 - 160,000	2,370	452,524,815	217,455	4,647,913	14,009,233	2,081	87.8%	35,553,133	17,085	4,836	9,683,000	397,927,362	284,501,770	71.5%	87.9%	20,435,716	505,631	19,930,085	9,577.17	7.01%
160,001 - 200,000	1,028	220,452,574	239,622	5,850,995	9,412,056	920	89.5%	19,349,182	21,032	2,146	4,296,000	199,246,331	163,473,671	84.6%	87.7%	11,960,793	320,497	11,640,296	12,652.50	7.12%
200,001 or more	1,710	1,002,429,251	638,490	81,873,190	78,978,909	1,570	91.8%	57,514,496	36,633	3,772	7,548,900	940,260,136	759,635,824	80.8%	93.8%	57,662,892	4,609,088	53,053,804	33,792.23	6.98%
TOTAL	742,213	10,376,868,855	66,844	328,056,919	678,551,615	155,240	20.9%	1,933,863,715	12,457	395,621	954,410,626	7,138,099,818	4,771,775,298	66.8%	68.8%	340,504,570	27,209,229	313,295,341	2,018.14	6.23%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
Non-Positive AGI	7,247	(254,194,617)	(134,994)	190,683,120	20,427,888	1,883	26.0%	20,365,905	10,816	5,190	5,502,750	(109,808,040)	(42,634,427)	38.8%	43.2%	99,986	2,432	97,554	51.81	-0.04%
\$ 1- 3,999	13,027	3,125,000	2,092	402,195	1,382,103	1,494	11.5%	11,070,484	7,410	3,590	8,945,250	(17,870,642)	(17,743,447)	99.3%	-571.9%	5,271	169	5,102	3.41	0.16%
4,000 - 9,999	74,055	42,074,217	7,695	880,689	13,916,842	5,468	7.4%	36,712,901	6,714	13,095	32,694,500	(40,369,337)	(40,093,863)	99.3%	-95.9%	22,722	9,903	12,819	2.34	0.03%
10,000 - 14,999	114,592	105,958,404	12,667	1,822,209	26,736,477	8,365	7.3%	58,124,034	6,948	22,011	54,984,950	(32,064,848)	(32,989,013)	102.9%	-30.3%	572,054	406,738	165,316	19.76	0.16%
15,000 - 19,999	112,847	168,450,152	17,492	865,806	25,082,922	9,630	8.5%	70,883,986	7,361	26,520	66,301,950	7,047,980	6,787,161	96.3%	4.2%	2,113,750	1,234,615	879,135	91.29	0.52%
20,000 - 24,999	94,985	244,427,057	22,572	874,371	22,550,586	10,829	11.4%	87,568,145	8,086	30,176	75,532,000	59,650,697	58,365,014	97.8%	24.4%	4,620,262	1,928,457	2,691,805	248.57	1.10%
25,000 - 29,999	81,119	346,697,227	27,562	1,377,742	25,032,449	12,579	15.5%	111,567,132	8,869	34,984	87,365,318	124,110,070	122,079,027	98.4%	35.8%	8,279,587	2,471,868	5,807,719	461.70	1.68%
30,000 - 39,999	104,493	882,363,186	34,887	2,137,560	49,746,922	25,292	24.2%	261,931,895	10,356	67,181	167,992,992	404,828,937	398,391,828	98.4%	45.9%	25,801,770	4,498,007	21,303,763	842.31	2.41%
40,000 - 49,999	52,683	947,805,162	44,799	2,211,611	54,889,175	21,157	40.2%	243,736,969	11,520	52,843	132,024,851	519,365,778	507,590,587	97.7%	54.8%	33,132,582	3,136,372	29,996,210	1,417.79	3.16%
50,000 - 59,999	30,644	892,940,676	54,725	3,276,843	54,429,424	16,308	53.2%	196,559,865	12,053	39,531	98,784,909	546,443,321	532,009,748	97.4%	61.2%	35,234,873	2,474,704	32,760,169	2,008.84	3.67%
60,000 - 69,999	17,981	740,919,430	64,720	2,619,389	49,523,395	11,448	63.7%	145,341,442	12,696	27,462	68,624,850	480,049,132	464,896,941	97.0%	64.8%	31,038,921	1,824,901	29,214,020	2,551.89	3.94%
70,000 - 79,999	11,360	604,704,188	74,719	3,101,700	39,913,206	8,093	71.2%	105,745,056	13,066	19,330	48,244,500	413,903,126	399,022,320	96.4%	68.4%	26,752,535	1,394,199	25,358,336	3,133.37	4.19%
80,000 - 89,999	7,135	463,773,982	84,677	1,198,385	29,626,623	5,477	76.8%	77,086,085	14,075	13,002	25,997,900	332,261,759	317,043,096	95.4%	71.6%	21,389,016	604,419	20,784,597	3,794.89	4.48%
90,000 - 99,999	4,543	341,939,287	94,668	1,022,854	20,482,253	3,612	79.5%	53,416,839	14,789	8,551	17,119,500	251,943,549	238,543,519	94.7%	73.7%	16,181,309	667,302	15,514,007	4,350.50	4.60%
100,000 - 149,999	9,206	939,844,597	119,680	4,939,263	60,240,845	7,853	85.3%	129,792,363	16,528	18,438	36,848,906	717,901,746	670,413,155	93.4%	76.4%	46,568,877	1,266,868	45,302,009	5,768.75	4.82%
150,000 - 199,999	2,645	405,470,840	170,581	3,731,969	27,214,887	2,377	89.9%	47,074,357	19,804	5,585	11,184									

TABLE 7. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL

RESIDENT RETURNS																		Computed NC Taxable Income [includes returns with deficit]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [\$]	Effective Tax Rate* [%]												
Income Level	Number of Returns Filed [Resident Combined Filing Statuses]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Deductions Claimed Pursuant to [§105-134.6.(a2)] by Type+:				Personal Exemption Allowance++:		[before residency proration]		[after residency proration]																				
	Tax Liability	No Tax Liability			Additions [\$]	Deductions [\$]	Standard Deduction		Itemized Deductions		Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]																					
							Number of Returns Filed	Deduction Amount [\$]	Number of Returns Filed	Deduction Amount [\$]																									
NCTI Level																		A. BY SIZE OF NC TAXABLE INCOME																	
No Taxable Income	-	758,841	9,151,319,774	12,060	1,686,992,964	9,103,350,621	517,257	2,175,191,076	241,584	3,922,922,388	1,401,391	3,436,233,743	(7,799,385,090)	(7,810,194,026)	-	-	-	-																	
\$ 1 - 2,000	122,043	69,431	2,241,677,313	11,707	42,116,351	523,598,443	155,332	578,026,795	36,142	324,934,183	267,094	668,697,494	188,536,749	188,532,750	11,319,800	4,535,712	6,784,088	35.43	3.60%																
2,001 - 4,000	121,805	52,391	2,531,516,122	14,533	21,862,844	486,119,056	141,268	542,708,687	32,928	318,070,154	274,072	686,147,679	520,333,390	520,333,390	31,271,063	11,685,847	19,585,216	112.43	3.76%																
4,001 - 6,000	132,455	28,997	2,776,357,126	17,196	17,236,656	468,951,219	130,364	511,888,823	31,088	317,679,384	275,862	689,962,444	805,111,913	805,111,912	48,393,845	16,323,874	32,069,971	198.63	3.98%																
6,001 - 10,000	266,707	20,792	6,017,667,473	20,931	38,231,132	897,300,427	230,182	929,015,727	57,317	615,276,796	530,931	1,327,927,005	2,286,378,650	2,286,378,649	137,338,413	36,502,632	100,835,781	350.73	4.41%																
10,001 - 10,625	40,589	925	994,188,010	23,948	3,781,528	140,414,417	32,726	134,194,281	8,788	95,930,233	79,742	199,276,314	428,154,293	428,154,293	25,713,271	5,564,197	20,149,074	485.36	4.71%																
10,626 - 12,750	132,774	2,007	3,447,206,472	25,576	12,410,706	467,998,059	105,105	433,280,419	29,676	328,709,841	262,032	655,438,415	1,574,190,404	1,574,190,403	94,553,717	17,975,678	76,578,039	568.17	4.86%																
12,751 - 15,000	134,271	1,179	3,793,714,752	28,008	16,686,503	484,613,898	103,933	431,511,594	31,517	350,292,766	266,515	665,917,170	1,878,065,827	1,878,065,827	113,531,091	17,771,614	95,759,477	706.97	5.10%																
15,001 - 17,000	114,095	676	3,496,179,733	30,462	15,702,724	435,628,197	86,457	360,359,039	28,314	316,665,977	225,658	563,830,568	1,835,398,676	1,835,398,676	112,022,707	14,451,057	97,571,650	850.14	5.32%																
17,001 - 20,000	157,989	566	5,290,436,130	33,367	30,065,536	649,725,602	116,214	489,085,022	42,341	472,109,287	312,311	779,720,054	2,929,861,702	2,929,861,701	180,860,296	19,194,003	161,666,293	1,019.62	5.52%																
20,001 - 21,250	61,712	168	2,222,520,869	35,917	6,670,013	267,241,057	44,224	187,401,954	17,656	196,686,847	120,903	301,963,093	1,275,897,932	1,275,897,931	79,495,555	7,021,762	72,473,793	1,171.20	5.68%																
21,251 - 25,000	170,729	426	6,632,141,791	38,749	23,175,553	789,008,872	118,529	502,247,188	52,266	587,551,418	330,225	823,377,857	3,953,132,009	3,953,132,009	249,234,750	18,107,115	231,127,635	1,350.40	5.85%																
25,001 - 30,000	196,038	487	8,644,723,718	43,988	29,913,691	1,023,491,680	127,699	548,051,486	68,826	778,869,419	375,938	936,170,175	5,388,054,651	5,388,054,652	345,389,098	19,057,377	326,331,721	1,660.51	6.06%																
30,001 - 40,000	297,219	663	15,759,873,905	52,906	54,353,219	1,749,277,148	170,407	768,437,036	127,475	1,489,363,311	592,153	1,467,268,340	10,339,881,289	10,339,881,288	674,139,672	30,969,370	643,170,302	2,159.14	6.22%																
40,001 - 50,000	216,766	460	14,084,945,371	64,840	50,251,199	1,393,275,290	106,181	517,392,335	111,045	1,357,046,383	468,293	1,148,418,072	9,719,064,490	9,719,064,490	642,215,177	27,594,755	614,620,422	2,829.41	6.32%																
50,001 - 60,000	164,326	263	12,604,962,405	76,584	56,076,816	1,104,947,819	67,716	352,393,464	96,873	1,254,987,842	385,497	927,355,441	9,021,354,629	9,021,354,625	601,252,841	24,872,105	576,380,736	3,501.94	6.39%																
60,001 - 75,000	180,630	304	16,339,858,731	90,308	71,359,620	1,264,887,995	59,079	318,580,481	121,855	1,646,088,394	450,050	1,057,621,719	12,124,039,761	12,124,039,761	816,359,254	30,695,756	785,663,498	4,342.27	6.48%																
75,001 - 80,000	45,324	67	4,627,174,403	101,940	25,587,474	339,862,712	11,954	65,542,010	33,437	472,435,552	115,866	259,848,775	3,515,072,828	3,515,072,828	238,397,170	7,931,067	230,466,103	5,077.35	6.56%																
80,001 - 100,000	136,565	195	15,730,602,223	115,023	97,136,677	1,074,075,842	25,816	142,981,363	110,944	1,646,687,054	367,349	752,900,764	12,211,094,577	12,211,094,577	832,820,714	23,668,815	809,151,899	5,916.58	6.63%																
100,001 - 120,000	83,681	126	11,519,362,471	137,451	85,463,000	748,393,274	11,157	62,266,965	72,650	1,176,343,109	232,479	465,729,925	9,152,092,198	9,152,092,198	633,245,609	17,947,013	615,298,596	7,341.85	6.72%																
120,001 - 160,000	88,245	166	14,955,815,158	169,162	164,828,677	950,172,373	8,138	45,527,422	80,273	1,479,417,085	251,858	504,694,761	12,140,832,195	12,140,832,195	859,983,304	25,559,488	834,423,816	9,438.01	6.87%																
160,001 - 200,000	41,762	97	9,888,876,689	214,742	116,741,552	557,396,417	2,870	16,083,241	38,989	843,891,558	122,772	246,035,342	7,442,211,683	7,442,211,683	538,227,720	17,264,545	520,963,175	12,445.67	7.00%																
200,001 or more	79,929	294	42,958,496,613	535,489	1,640,483,639	2,463,132,104	4,145	23,289,704	76,078	2,989,055,066	242,918	486,442,510	38,637,060,868	38,637,060,868	2,920,508,988	231,445,707	2,689,063,281	33,519.85	6.96%																
TOTAL	2,985,654	939,521	214,809,617,252	54,726	4,307,128,074	27,382,862,562	2,376,753	10,135,456,110	1,548,422	22,981,014,078	7,951,909	19,050,976,960	139,566,435,617	139,557,874,880	10,186,274,055	626,139,489	9,560,134,566	2,435.59	6.49%																
FAGI Level																		B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																	
Non-Positive AGI	689	58,712	(3,288,904,682)	(55,368)	1,868,488,029	314,791,902	36,825	106,445,651	22,576	336,279,596	93,057	174,748,823	(2,352,682,625)	(2,349,835,286)	3,806,392	673,790	3,132,602	52.74	-0.10%																
\$ 1 - 3,999	33,250	169,134	446,124,406	2,204	24,065,817	88,694,552	162,921	486,525,011	39,463	199,478,586	147,953	374,840,041	(679,347,968)	(679,278,272)	1,840,250	74,964	1,765,286	8.72	0.40%																
4,000 - 9,999	182,183	206,182	2,773,765,069	7,142	38,732,168	480,828,284	329,246	1,190,314,633	59,119	399,235,384	484,296	1,261,759,558	(474,640,621)	(474,596,498)	3,270,582	2,363,711	30,324,871	78.13	1.09%																
10,000 - 14,999	183,602	174,226	4,481,556,527	12,524	25,856,950	842,328,321	301,742	1,926,126,189	56,086	478,539,935	634,036	1,589,151,260	442,307,772	442,307,118	76,397,117	13,142,773	63,254,444	176.77	1.41%																
15,000 - 19,999	214,279	110,295	5,656,116,104	17,426	25,044,667	756,722,230	269,345	1,109,014,598	55,229	508,920,110	635,716	1,591,991,730	1,714,512,103	1,714,354,586	134,814,322	29,570,004	105,244,318	324.25	1.86%																
20,000 - 24,999	233,429	55,458	6,485,376,735	22,450	25,448,454	730,311,697	232,266	975,133,436	56,621	551,840,228	587,298	1,470,744,673	2,782,795,155	2,782,354,323	193,063,217	34,949,803	158,113,414	547.32	2.44%																
25,000 - 29,999	225,451	33,820	7,118,818,075	27,457	25,180,486	779,842,582	198,374	845,917,974	60,897	611,451,075	533,150	1,334,418,056	3,572,368,874	3,571,833,278	240,437,321	32,790,018	207,647,303	800.89	2.92%																
30,000 - 39,999	373,705	40,646	14,370,250,415	34,681	50,107,580	1,645,262,433	285,828	1,258,959,894	128,523	1,370,241,385	850,209	2,128,414,744	8,017,479,539	8,016,300,448	537,070,810	47,092,495	489,978,315	1,182.52	3.41%																
40,000 - 49,999	270,140	26,105	13,257,301,324	44,751	49,692,497	1,786,216,390	171,863	814,290,819	124,382	1,423,415,653	613,474	1,535,740,082	7,747,330,877	7,746,350,794	521,212,404	30,243,220	490,969,184	1,657.31	3.70%																
50,000 - 59,999	212,389	19,371	12,706,766,444	54,827	60,253,078	1,950,424,324	116,982	600,289,235	114,778	1,421,530,437	500,095	1,247,498,325	7,547,277,201	7,546,267,035	508,792,363	25,230,961	483,561,402	2,086.47	3.81%																
60,000 - 69,999	175,233	13,570	12,243,757,284	64,849	57,404,655	1,949,375,284	84,126	459,273,071	104,677	1,402,867,243	433,822	1,056,623,571	7,433,022,771	7,432,272,907	501,687,244	23,693,497	477,993,747	2,531.71	3.90%																
70,000 - 79,999	148,609	9,613	11,842,297,496	74,846	54,221,843	1,867,057,683	60,185	341,822,420	98,037	1,366,399,243	381,818	936,527,052	7,384,712,714	7,383,609,256	499,565,551	22,527,835	477,037,716	3,014.99	4.03%																
80,000 - 89,999	125,674	6,927	11,250,758,192	84,847	51,142,131	1,779,451,307	41,477	242,373,676	91,124	1,312,629,160	333,378	1,184,057,804	7,153,388,377	7,152,846,314	485,120,021	20,713,726	464,406,295	3,502.28																	

TABLE 7A. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: STANDARD DEDUCTION																								
Income Level	Number of Returns Filed [Combined Filing Statuses]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Standard Deduction+:			Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [\$]	Effective Tax Rate* [%]					
	Tax Liability	No Tax Liability			Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of Resident Returns [%]	Deduction Amount [\$]	Average SD Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]							[after residency proration] [\$]				
A. BY SIZE OF NC TAXABLE INCOME																								
No Taxable Income	-	517,257	5,034,587,360	9,733	473,514,004	4,354,085,835	517,257	68.2%	2,175,191,076	4,205	982,093	2,412,564,267	(3,433,739,813)	(3,440,160,987)	-	-	-	-	-					
\$ 1 - 2,000	93,907	61,425	1,519,793,485	9,784	27,273,937	267,056,652	155,332	81.1%	578,026,795	3,721	218,888	548,732,717	153,251,257	153,247,258	10.1%	9,201,457	4,006,087	5,195,370	33.45	3.39%				
2,001 - 4,000	94,225	47,043	1,757,810,796	12,443	9,237,205	241,044,892	141,268	81.1%	542,708,687	3,842	223,948	561,245,118	422,049,303	422,049,303	24.0%	25,364,272	10,303,993	15,060,279	106.61	3.57%				
4,001 - 6,000	104,363	26,001	1,940,526,311	14,885	8,283,069	226,182,167	130,364	80.7%	511,888,823	3,927	223,984	560,876,639	649,861,751	649,861,751	33.5%	39,062,086	14,349,496	24,712,590	189.57	3.80%				
6,001 - 10,000	211,392	18,790	4,227,861,688	18,367	14,978,508	412,306,293	230,182	80.1%	929,015,727	4,036	428,290	1,072,328,055	1,829,190,121	1,829,190,121	43.3%	109,876,475	32,009,698	77,866,777	338.28	4.26%				
10,001 - 10,625	31,930	796	692,604,303	21,164	1,527,583	63,536,068	32,726	78.8%	134,194,281	4,101	63,485	158,886,705	337,514,832	337,514,832	48.7%	20,269,826	4,816,254	15,453,572	472.21	4.58%				
10,626 - 12,750	103,448	1,657	2,383,139,996	22,674	5,234,413	211,712,494	105,105	78.0%	432,280,419	4,122	206,006	516,030,862	1,227,356,634	1,227,356,634	51.5%	73,715,713	15,397,248	58,318,465	554.86	4.75%				
12,751 - 15,000	102,988	945	2,598,695,005	25,004	7,028,186	217,506,273	103,933	76.7%	431,511,594	4,152	206,013	515,735,213	1,440,970,112	1,440,970,112	55.4%	87,093,323	14,928,986	72,164,337	694.34	5.01%				
15,001 - 17,000	85,932	525	2,356,551,166	27,257	4,594,050	190,141,311	86,457	75.3%	360,359,039	4,168	171,146	428,407,549	1,382,237,317	1,382,237,317	58.7%	84,348,182	11,943,506	72,404,676	837.46	5.24%				
17,001 - 20,000	115,828	386	3,490,114,331	30,032	7,003,710	283,478,105	116,214	73.3%	489,085,022	4,208	231,017	578,042,712	2,146,512,202	2,146,512,202	61.5%	132,492,470	15,513,849	116,978,621	1,006.58	5.45%				
20,001 - 21,250	44,119	105	1,432,550,454	32,393	2,651,455	116,877,585	44,224	71.5%	187,401,954	4,238	87,537	219,173,004	911,749,366	911,749,366	63.6%	56,813,327	5,575,577	51,237,750	1,158.60	5.62%				
21,251 - 25,000	118,272	257	4,146,886,514	34,986	6,703,939	336,852,687	118,529	69.3%	502,247,188	4,237	231,214	578,514,386	2,735,976,192	2,735,976,192	66.0%	172,517,745	13,771,959	158,745,786	1,339.30	5.80%				
25,001 - 30,000	127,422	277	5,084,401,478	39,816	10,066,160	432,773,539	127,699	65.0%	548,051,484	4,292	246,565	617,110,443	3,496,532,172	3,496,532,172	68.8%	224,120,253	13,388,369	210,731,884	1,650.22	6.03%				
30,001 - 40,000	170,131	276	8,187,293,185	48,046	15,637,025	685,706,915	170,407	57.2%	768,437,036	4,509	342,513	856,263,094	5,892,523,165	5,892,523,164	72.0%	383,918,997	18,738,772	365,180,225	2,142.99	6.20%				
40,001 - 50,000	106,027	154	6,284,111,771	59,183	14,441,398	469,526,504	106,181	48.9%	517,392,335	4,573	231,422	575,918,525	4,735,715,805	4,735,715,805	75.4%	312,618,396	13,930,354	298,688,042	2,813.01	6.31%				
50,001 - 60,000	67,444	72	4,742,889,194	70,041	14,493,512	315,958,884	67,716	41.1%	352,293,464	5,204	157,721	387,174,168	3,731,856,190	3,731,856,190	78.1%	246,491,039	10,223,918	236,267,121	3,489.09	6.38%				
60,001 - 75,000	59,008	71	4,868,763,231	82,411	15,971,388	288,707,184	59,079	32.7%	318,580,481	5,392	141,833	342,686,426	3,934,760,528	3,934,760,528	80.8%	264,691,499	9,701,024	254,990,475	4,316.09	6.48%				
75,001 - 80,000	11,940	14	1,119,235,262	93,629	5,580,206	65,198,472	11,954	26.3%	65,542,010	5,483	28,896	68,842,179	925,232,807	925,232,807	82.7%	62,730,197	2,188,790	60,541,407	5,064.53	6.54%				
80,001 - 100,000	25,785	31	2,711,110,383	105,017	16,772,567	162,479,688	25,816	18.9%	142,881,363	5,538	62,708	138,222,955	2,287,598,944	2,287,598,944	84.4%	156,095,698	4,413,556	151,682,142	5,875.51	6.63%				
100,001 - 120,000	11,142	15	1,398,486,300	125,346	16,097,754	85,211,364	11,157	13.3%	62,266,965	5,581	27,264	54,759,295	1,212,346,960	1,212,346,959	86.7%	84,014,807	2,365,053	81,649,754	7,318.25	6.73%				
120,001 - 160,000	8,120	18	1,220,080,990	149,924	56,650,244	83,812,995	8,138	9.2%	45,527,422	5,594	19,796	39,625,800	1,107,764,117	1,107,764,117	90.8%	78,623,894	2,678,109	75,945,785	9,332.24	6.86%				
160,001 - 200,000	2,860	10	560,466,334	195,284	17,892,376	40,500,375	2,870	6.9%	16,823,241	5,604	6,968	14,020,000	507,755,094	507,755,094	90.6%	36,814,052	1,615,100	35,198,952	12,654.44	6.93%				
200,001 or more	4,115	30	1,938,715,491	467,724	107,098,290	122,162,875	4,145	5.2%	23,289,704	5,619	10,314	20,743,760	1,879,617,442	1,879,617,442	97.0%	142,006,601	15,117,563	126,889,038	30,612.55	6.75%				
TOTAL	1,700,598	676,155	69,696,674,659	29,324	858,730,979	9,672,819,157	2,376,753	60.6%	10,135,456,110	4,264	4,549,621	11,262,503,872	39,484,626,498	39,478,201,324	56.7%	2,802,880,309	236,977,262	2,565,903,047	1,079.58	5.98%				
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																								
Non-Positive AGI	328	36,497	(999,161,076)	(27,133)	529,361,156	70,955,786	36,825	62.0%	106,445,651	2,891	54,910	91,795,018	(738,996,375)	(738,843,588)	74.0%	612,457	81,327	531,130	14.42	-0.05%				
\$ 1 - 3,999	27,339	135,582	365,706,899	2,245	14,911,856	60,976,521	162,921	80.5%	486,525,011	2,986	118,509	300,517,759	(467,400,536)	(467,330,841)	-127.8%	1,382,867	57,630	1,325,237	8.13	0.36%				
4,000 - 9,999	159,146	170,100	2,356,210,615	7,156	21,584,849	371,744,902	329,246	84.8%	1,190,314,633	3,615	417,767	1,049,490,819	(233,754,890)	(233,717,688)	-9.9%	28,196,828	2,080,344	26,116,484	79.32	1.11%				
10,000 - 14,999	159,368	142,374	3,778,538,635	12,522	13,367,279	630,353,870	301,742	84.3%	1,196,126,189	3,964	550,592	1,379,847,463	585,578,391	585,603,122	15.5%	67,722,687	12,219,905	55,502,782	183.94	1.47%				
15,000 - 19,999	183,594	85,751	4,691,732,695	17,419	12,704,233	545,412,580	269,345	83.0%	1,109,014,598	4,117	543,707	1,361,688,196	1,688,321,555	1,688,161,558	36.0%	119,017,377	27,518,837	91,498,540	339.71	1.95%				
20,000 - 24,999	195,740	36,526	5,209,913,520	22,431	12,684,656	475,297,470	232,266	80.4%	975,133,436	4,198	487,270	1,219,939,976	2,552,227,294	2,551,803,459	49.0%	166,747,976	31,868,446	134,879,530	580.71	2.59%				
25,000 - 29,999	179,760	18,614	5,442,099,658	27,434	11,528,117	471,877,501	198,374	76.5%	845,917,974	4,264	423,556	1,060,527,310	3,075,340,990	3,074,798,245	56.5%	198,762,922	28,788,988	169,973,934	856.84	3.12%				
30,000 - 39,999	266,861	18,967	9,873,085,486	34,542	21,959,519	917,714,347	285,828	69.0%	1,258,959,894	4,405	619,167	1,550,623,300	6,167,747,464	6,166,593,577	62.5%	401,661,142	38,225,513	363,435,629	1,271.52	3.68%				
40,000 - 49,999	160,836	11,027	7,669,132,325	44,624	17,806,996	903,489,513	171,863	58.0%	814,290,819	4,738	386,519	968,351,758	5,000,807,231	4,999,971,022	65.2%	329,308,764	21,383,356	307,925,408	1,791.69	4.02%				
50,000 - 59,999	109,563	7,419	6,402,967,989	54,735	20,809,470	900,895,186	116,982	50.5%	600,289,235	5,131	275,846	689,668,337	4,232,924,701	4,232,009,371	66.1%	280,370,037	15,434,711	264,935,326	2,264.75	4.14%				
60,000 - 69,999	79,496	4,630	5,445,788,858	64,734	16,175,237	830,977,679	84,126	44.6%	459,273,071	5,459	207,272	510,814,953	3,661,898,392	3,661,149,458	67.2%	243,772,053	12,340,586	231,431,467	2,751.01	4.25%				
70,000 - 79,999	57,077	3,108	4,495,670,872	74,698	14,956,591	743,929,738	60,185	38.0%	341,822,420	5,680	150,230	371,288,510	3,053,586,795	3,052,956,405	67.9%	204,834,959	9,415,269	195,419,690	3,246.98	4.35%				
80,000 - 89,999	39,381	2,096	3,511,793,798	84,668	11,330,473	652,817,577	41,477	31.3%	242,373,676	5,844	104,041	256,124,459	2,371,582,659	2,371,582,659	67.5%	159,921,553	6,775,775	153,145,778	3,692.31	4.36%				
90,000 - 99,999	29,366	1,455	2,594,939,914	94,633	10,854,836	531,537,815	27,421	25.1%	163,008,818	5,945	68,395	168,715,133	1,742,532,984											

TABLE 7B. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY INCOME LEVEL BY DEDUCTION TYPE

RESIDENT RETURNS: ITEMIZED DEDUCTIONS																				
Number of Returns Filed [Resident Filing Statuses]		Federal AGI [includes returns with deficit] [\$]	Average Federal AGI Value [\$]	Modifications to Federal AGI:		Itemized Deductions+:				Personal Exemption Allowance++:		Computed NC Taxable Income [includes returns with deficit]		NCTI as % of Federal AGI [%]	Computed Gross Tax Liability [\$]	Total Credits Taken** [\$]	Net Tax Liability [after application of credits] [\$]	Average Net Tax Per Return [\$]	Effective Tax Rate* [%]	
				Additions [\$]	Deductions [\$]	Number of Returns Filed	as a % of Resident Returns [%]	Deduction Amount [\$]	Average ID Value [\$]	Number of Exemptions Claimed	Allowance Amount [\$]	[before residency proration] [\$]	[after residency proration] [\$]							
A. BY SIZE OF NC TAXABLE INCOME																				
NCTI Bracket																				
No Taxable Income	-	241,584	4,116,732,414	17,041	1,213,478,960	4,749,264,786	241,584	31.8%	3,922,922,388	16,238	419,298	1,023,669,476	(4,365,645,277)	(4,370,033,039)	-106.0%	-	-	-	-	-
\$ 1- 2,000	28,136	8,006	721,883,828	19,974	14,842,414	256,541,791	36,142	18.9%	324,934,183	8,990	48,206	119,964,777	35,285,492	35,285,492	4.9%	2,118,343	529,625	1,588,718	43.96	4.50%
2,001- 4,000	27,580	5,348	773,705,327	23,497	12,625,639	245,074,164	32,928	18.9%	318,070,154	9,660	50,124	124,902,561	98,284,087	98,284,087	12.7%	5,906,791	1,381,854	4,524,937	137.42	4.60%
4,001- 6,000	28,092	2,996	835,830,815	26,886	8,953,587	242,769,052	31,088	19.3%	317,679,384	10,219	51,878	129,085,805	155,250,161	155,250,161	18.6%	9,331,759	1,974,378	7,357,381	236.66	4.74%
6,001- 10,000	55,315	2,002	1,789,805,785	31,226	23,252,624	484,994,134	57,317	19.9%	615,276,796	10,735	102,641	255,598,950	457,188,529	457,188,528	25.5%	27,461,938	4,492,934	22,969,004	400.74	5.02%
10,001- 10,625	8,659	129	301,583,707	34,318	2,253,945	76,878,349	8,788	21.2%	95,930,233	10,916	16,257	40,389,609	90,639,461	90,639,461	30.1%	5,443,445	747,943	4,695,502	534.31	5.18%
10,626- 12,750	29,326	350	1,064,066,476	35,856	7,176,293	256,285,605	29,676	22.0%	278,909,841	11,077	56,026	139,407,553	346,839,770	346,839,770	32.6%	20,838,004	2,578,430	18,259,574	615.30	5.26%
12,751- 15,000	31,283	234	1,195,019,747	37,917	9,658,317	267,107,625	31,517	23.3%	350,292,766	11,114	60,502	150,181,957	437,095,716	437,095,716	36.6%	26,437,768	2,842,628	23,595,140	748.65	5.40%
15,001- 17,000	28,163	151	1,139,628,567	40,250	11,108,674	245,486,886	28,314	24.7%	316,665,977	11,184	54,512	135,423,019	453,161,358	453,161,358	39.8%	27,674,525	2,507,551	25,166,974	888.85	5.55%
17,001- 20,000	42,161	180	1,800,321,799	42,520	23,061,826	366,247,497	42,341	26.7%	472,109,287	11,150	81,294	201,677,342	783,349,499	783,349,499	43.5%	48,367,826	3,680,154	44,687,672	1,055.42	5.70%
20,001- 21,250	17,593	63	789,970,415	44,742	4,018,558	150,363,472	17,656	28.5%	196,686,847	11,140	33,366	82,790,089	364,148,566	364,148,565	46.1%	22,682,228	1,446,185	21,236,043	1,202.77	5.83%
21,251- 25,000	52,457	169	2,485,255,277	47,225	16,471,614	452,156,185	52,626	30.7%	587,551,418	11,165	99,011	244,863,471	1,217,155,817	1,217,155,817	49.0%	76,717,005	4,335,156	72,381,849	1,375.40	5.95%
25,001- 30,000	68,616	210	3,560,322,240	51,729	590,718,141	68,826	35.0%	778,869,419	11,316	129,373	319,095,732	1,891,522,479	1,891,522,479	53.1%	121,268,845	5,669,008	115,599,837	1,679.60	6.11%	
30,001- 40,000	127,088	387	7,572,580,720	59,404	38,716,194	1,063,570,233	127,475	42.8%	1,489,363,311	11,684	249,640	611,005,246	4,447,358,124	4,447,358,124	58.7%	290,220,675	12,230,597	277,990,078	2,180.74	6.25%
40,001- 50,000	110,739	306	7,800,833,599	70,249	35,809,801	923,748,786	111,045	51.1%	1,357,046,383	12,221	236,871	572,499,547	4,983,348,684	4,983,348,684	63.9%	329,596,781	13,664,401	315,932,380	2,845.08	6.34%
50,001- 60,000	96,682	191	7,862,073,211	81,159	41,583,304	788,988,935	96,873	58.9%	1,254,987,872	12,955	227,776	540,181,273	5,319,498,435	5,319,498,435	67.7%	354,761,802	14,648,187	340,113,615	3,510.92	6.39%
60,001- 75,000	121,622	233	11,471,095,499	94,137	55,388,232	976,180,811	121,855	67.3%	1,646,088,394	13,509	308,217	714,935,293	8,189,279,233	8,189,279,233	71.4%	551,667,755	20,994,732	530,673,023	4,354.95	6.48%
75,001- 80,000	33,384	53	3,507,939,141	104,912	20,007,268	274,664,240	33,437	73.7%	472,435,552	14,129	86,970	191,006,596	2,589,840,021	2,589,840,021	73.8%	175,666,973	5,742,277	169,924,696	5,081.94	6.56%
80,001- 100,000	110,780	164	13,019,491,840	117,352	80,364,110	911,596,154	110,944	81.1%	1,646,687,054	14,843	304,641	618,077,109	9,923,495,633	9,923,495,633	76.2%	676,725,016	19,255,259	657,469,757	5,926.14	6.63%
100,001- 120,000	72,539	111	10,120,875,642	139,310	69,365,246	663,181,910	72,650	86.7%	1,176,343,109	16,192	205,215	410,970,630	7,939,745,239	7,939,745,239	78.4%	549,230,802	15,581,960	533,648,842	7,345.48	6.72%
120,001- 160,000	80,125	148	13,735,735,068	171,113	108,178,433	866,359,378	80,273	90.8%	1,479,417,055	18,430	232,062	465,068,961	11,033,068,078	11,033,068,078	80.3%	781,359,410	22,881,379	758,478,031	9,448.73	6.87%
160,001- 200,000	38,902	87	8,428,410,365	216,174	98,849,176	516,896,042	38,989	93.1%	847,891,588	21,644	115,804	232,015,342	6,934,456,589	6,934,456,589	82.3%	801,413,668	15,649,445	785,764,223	12,459.01	7.01%
200,001 or more	75,814	264	41,019,781,122	539,181	1,533,385,349	2,340,969,229	76,078	94.8%	2,989,055,066	39,289	232,604	465,698,750	36,757,443,426	36,757,443,426	89.6%	2,778,502,387	216,328,144	2,562,174,243	33,678.25	6.97%
TOTAL	1,285,056	263,366	145,112,942,594	93,717	3,448,397,095	17,710,043,405	1,548,422	39.4%	22,981,014,078	14,842	3,402,288	7,788,473,088	100,081,809,118	100,079,673,556	69.0%	7,383,393,746	389,162,227	6,994,231,519	4,517.01	6.70%
B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME																				
FAGI Bracket																				
Non-Positive AGI	361	22,215	(2,289,743,606)	(101,424)	1,339,126,873	243,836,116	22,576	38.0%	336,279,596	14,895	38,147	82,953,805	(1,613,686,250)	(1,610,991,698)	70.5%	3,193,935	592,463	2,601,472	115.23	-0.11%
\$ 1- 3,999	5,911	33,552	80,417,507	2,038	9,153,961	27,718,031	39,463	19.5%	199,478,586	5,055	29,444	74,322,282	(211,947,432)	(211,947,431)	-263.6%	457,383	17,334	440,049	11.15	0.55%
4,000- 9,999	23,037	36,082	417,554,454	7,063	17,147,319	109,083,382	59,119	15.2%	399,235,384	6,753	66,529	167,268,739	(240,885,731)	(240,878,810)	-57.7%	4,509,754	283,367	4,226,387	71.49	1.01%
10,000- 14,999	24,234	31,852	703,017,892	12,535	12,489,671	170,974,451	56,086	15.7%	478,539,935	8,532	83,444	209,303,797	(143,310,620)	(143,296,640)	-20.4%	8,674,530	922,868	7,751,662	138.21	1.10%
15,000- 19,999	30,685	24,544	964,383,408	17,462	12,340,434	211,309,650	55,229	17.0%	508,920,110	9,215	92,009	230,303,534	26,190,540	26,193,028	2.7%	15,796,945	2,051,167	13,745,778	248.89	1.43%
20,000- 24,999	37,689	18,932	1,275,463,215	22,526	12,763,798	255,014,227	56,621	19.6%	551,840,228	9,746	100,028	250,804,697	230,567,861	230,550,864	18.1%	26,315,241	3,081,357	23,233,884	410.34	1.82%
25,000- 29,999	45,691	15,206	1,676,718,417	27,534	13,652,369	307,965,081	60,897	23.5%	611,451,075	10,041	109,594	277,890,746	497,063,884	497,035,033	29.6%	41,674,399	4,001,030	37,673,369	618.64	2.25%
30,000- 39,999	106,844	21,679	4,497,164,929	34,991	28,148,061	727,548,086	128,523	31.0%	1,370,241,385	10,661	231,042	573,791,444	1,849,732,075	1,849,706,871	41.1%	135,409,668	8,866,982	126,542,686	984.59	2.81%
40,000- 49,999	109,304	15,078	5,588,168,999	44,927	31,885,501	882,726,877	124,382	42.0%	1,423,415,653	11,444	226,955	567,388,324	2,746,523,646	2,746,379,772	49.1%	191,903,640	8,859,864	183,043,776	1,471.63	3.28%
50,000- 59,999	102,826	11,952	6,303,798,455	54,922	39,443,608	1,049,529,138	114,778	49.5%	1,421,530,437	12,385	224,249	557,829,988	3,314,352,500	3,314,253,644	52.6%	228,422,326	9,796,250	218,626,076	1,904.77	3.47%
60,000- 69,999	95,737	8,940	6,797,968,427	64,942	41,229,418	1,118,397,605	104,677	55.4%	1,402,867,243	13,402	226,550	546,808,618	3,771,124,379	3,771,123,449	55.5%	257,915,191	11,352,911	246,562,280	2,355.46	3.63%
70,000- 79,999	91,532	6,505	7,346,626,624	74,937	39,265,252	1,123,127,945	98,037	62.0%	1,366,399,470	13,938	231,588	565,238,542	4,331,125,919	4,330,652,851	59.0%	294,730,592	13,112,566	281,618,026	2,872.57	3.83%
80,000- 89,999	86,293	4,831	7,738,964,394	84,928	39,811,658	1,126,633,730	91,124	68.7%	1,312,629,160	14,405	229,337	557,933,345	4,781,579,817	4,781,263,655	61.8%	325,198,468	13,937,951	311,260,517	3,415.79	4.02%
90,000- 99,999	78,056	3,659	7,745,430,764	94,890	35,692,950	1,068,932,159	81,625	74.9%	1,215,440,466	14,891	214,441	525,524,700	4,971,226,388	4,970,678,991	64.2%	338,835,194	14,478,226	324,356,968	3,973.75	4.19%
100,000- 149,999	23																			

TABLE C1. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY

County	2013 Population	Number of Returns Filed		Federal AGI [includes returns with deficit]	Modifications to FAGI:		Deduction Amount+ [§ 105-134.6(a.2)]						Personal Exemption Allowance Based on FS and FAGI [\$2,500 or \$2,000]	North Carolina Taxable Income		Computed Gross Tax [before application of tax credits]	Net Tax Liability [after application of tax credits]			Net Tax as a % of Return	Avg Net Tax Per Return	Effective Tax Rate*				
		No Tax Liability [after tax credits]	as a % of County Returns		Amount	Average Per Return	Basic Standard Deduction Allowances:			Itemized Deduction Allowances:				[before residency proration]	[after residency proration]		Per capita-	Per capita-								
		Total	Total Filed	Amount	Return	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Amount	Return Count	as a % of Total	Total Credits Taken**	Amount	Amt	Rank						
				[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]					
								S=\$3,000 MFJ/QW=\$6,000	MFS=\$3,000 HoH=\$4,400	As claimed under the Code with limited exception																
Alamance.....	153,595	64,227	14,541	22.6%	3,095,448,909	48,195	42,126,557	371,440,748	39,602	61.7%	170,605,832	24,625	38.3%	328,741,523	315,639,770	1,951,147,593	1,930,906,749	138,996,111	6,684,391	132,311,720	861	18	1.3%	2,060	6.5%	4.3%
Alexander.....	37,436	14,567	3,392	23.3%	619,312,288	42,515	10,257,875	79,610,027	10,345	71.0%	46,998,351	4,222	29.0%	53,500,146	73,394,656	376,066,983	374,637,040	26,660,104	1,438,756	25,221,348	674	45	0.2%	1,731	6.3%	4.1%
Allegany.....	11,052	4,190	1,414	33.7%	169,786,018	40,522	4,320,413	36,819,364	3,086	73.7%	14,686,708	1,104	26.0%	15,968,496	20,957,500	6,588,936	852,122	5,736,814	519	73	0.1%	1,369	5.9%	3.4%		
Anson.....	26,318	8,833	2,676	30.3%	311,563,797	35,273	5,433,489	45,716,297	6,452	73.0%	27,770,190	2,381	27.0%	29,019,167	44,348,560	170,142,982	169,264,735	12,140,786	1,192,165	10,948,621	416	91	0.1%	1,240	6.0%	3.5%
Ashe.....	27,434	10,200	3,110	30.5%	391,584,037	38,391	12,664,506	77,436,848	7,287	71.4%	34,262,439	2,913	28.6%	40,420,351	50,593,142	201,535,763	197,774,661	15,291,035	951,538	14,339,497	523	70	0.1%	1,406	6.2%	3.7%
Avery.....	17,872	6,134	1,904	31.0%	232,108,764	37,840	12,988,524	47,263,375	4,230	69.0%	19,294,261	1,904	31.0%	25,857,693	29,884,650	122,797,309	119,253,871	9,155,946	458,925	8,697,021	487	84	0.1%	1,418	6.3%	3.7%
Beaufort.....	47,777	19,359	5,461	28.2%	891,896,054	46,071	29,632,231	163,728,081	12,761	65.9%	57,448,310	6,598	34.1%	87,092,354	96,619,106	516,640,434	512,448,905	55,474,400	2,006,676	35,519,078	743	29	0.3%	1,835	6.4%	4.0%
Bertie.....	20,595	7,291	2,077	28.5%	258,141,119	35,405	9,754,225	39,510,532	5,445	74.7%	23,940,571	1,846	25.3%	21,565,128	36,674,800	146,204,313	145,492,324	10,386,490	1,107,072	9,279,418	541	88	0.1%	1,273	5.9%	3.6%
Bladen.....	35,209	11,954	3,382	28.3%	462,149,882	38,661	15,885,799	75,974,231	8,364	70.0%	36,862,048	3,590	30.0%	46,740,180	62,155,850	256,303,372	254,306,223	18,706,522	1,270,546	17,435,976	495	81	0.2%	1,459	6.2%	3.8%
Brunswick.....	115,716	47,711	12,313	26.7%	2,584,849,073	54,177	47,572,291	549,190,961	27,180	57.0%	124,923,078	20,531	43.0%	315,751,501	219,897,510	1,422,658,314	1,347,713,079	100,050,985	6,902,508	93,148,477	805	24	0.9%	1,952	6.3%	3.6%
Buncombe.....	248,872	110,087	26,393	24.0%	5,793,185,328	52,624	147,145,954	853,401,355	68,428	62.2%	285,991,882	41,659	37.8%	663,106,935	492,881,412	3,644,949,697	3,532,433,168	261,874,158	14,611,144	247,263,014	994	15	2.4%	2,246	6.5%	4.3%
Burke.....	89,519	33,528	8,518	25.4%	1,373,393,153	40,963	13,096,488	208,036,683	23,780	70.9%	105,803,433	9,748	29.1%	125,942,442	166,600,000	780,170,083	772,228,242	55,474,400	3,064,440	52,409,960	585	58	0.5%	1,563	6.3%	3.8%
Cabarrus.....	186,457	77,692	16,246	20.9%	4,470,917,128	57,547	65,593,794	138,113,029	43,080	55.4%	183,173,219	34,612	44.6%	509,058,168	398,412,112	3,007,754,394	2,963,058,230	212,348,687	13,823,147	198,525,540	1,065	12	1.9%	2,555	6.4%	4.4%
Caldwell.....	82,504	30,699	7,710	25.1%	1,281,183,803	41,734	20,140,805	459,686,460	21,498	70.0%	113,783,928	9,201	30.0%	115,867,199	154,667,919	707,754,394	709,549,727	55,489,936	2,792,312	52,697,624	639	51	0.5%	1,717	6.4%	4.1%
Camden.....	10,174	4,058	1,001	24.7%	228,111,052	56,213	4,142,945	40,753,898	2,248	55.4%	9,952,381	1,810	44.9%	24,328,173	20,074,050	137,145,495	131,998,300	9,534,936	2,539,580	6,995,856	688	44	0.1%	1,724	5.0%	3.1%
Carter.....	69,239	28,877	8,417	29.1%	1,478,646,737	51,205	32,587,272	328,960,230	17,944	62.1%	80,175,172	10,933	37.9%	160,688,805	130,547,028	810,862,774	786,885,396	59,418,740	2,394,547	57,024,124	823	23	0.6%	1,975	6.6%	3.9%
Caswell.....	23,844	8,744	2,251	25.7%	350,513,454	40,086	3,703,307	47,488,442	6,134	70.2%	27,789,796	2,610	29.8%	31,451,443	43,629,300	203,857,510	202,617,450	14,262,886	2,382,805	11,880,881	498	80	0.1%	1,359	5.5%	3.4%
Catawba.....	155,411	69,862	15,481	22.2%	3,549,414,502	50,866	91,328,268	422,296,379	45,621	65.3%	199,107,520	24,241	34.7%	356,948,142	345,250,630	2,317,140,099	2,293,705,626	165,740,839	7,837,524	157,903,315	1,016	13	1.5%	2,260	6.5%	4.4%
Chatham.....	67,620	28,301	6,212	21.9%	2,045,869,218	72,290	36,728,007	297,257,991	14,969	52.9%	65,798,738	13,332	47.1%	229,327,588	136,676,029	1,353,556,879	1,317,118,588	95,964,755	4,677,259	91,287,946	1,350	4	0.9%	3,226	6.7%	4.5%
Cherokee.....	27,471	9,841	3,210	32.6%	362,267,251	36,812	4,437,044	69,961,155	6,952	70.6%	32,819,160	2,889	29.4%	39,756,351	48,746,381	175,492,938	169,183,881	12,736,975	1,551,048	11,181,927	407	94	0.1%	1,137	5.8%	3.1%
Chowan.....	14,815	5,982	1,803	30.1%	276,530,003	46,227	10,144,050	55,664,275	3,791	63.4%	16,710,918	2,191	36.6%	30,889,943	29,166,827	154,242,090	151,629,090	11,187,649	1,228,330	9,959,319	672	46	0.1%	1,665	6.0%	3.6%
Clay.....	10,794	4,058	1,433	35.5%	163,018,625	40,371	5,241,980	37,027,981	2,780	68.8%	13,243,799	1,258	31.2%	19,844,267	19,592,950	78,551,608	75,986,392	5,890,528	1,035,411	4,855,117	450	89	0.0%	1,202	5.5%	3.0%
Cleveland.....	97,429	38,534	10,059	26.1%	1,634,996,074	42,408	17,626,205	220,026,116	26,327	68.3%	117,211,663	12,227	31.7%	162,500,264	195,306,603	957,577,843	948,937,812	67,611,474	5,830,392	61,781,082	634	52	0.6%	1,602	6.1%	3.8%
Columbus.....	57,739	19,789	5,853	29.6%	776,193,060	39,223	17,511,631	118,210,296	13,767	69.6%	61,132,180	6,022	30.4%	79,338,853	102,183,300	432,849,062	429,931,021	31,642,873	3,272,196	28,370,677	491	82	0.3%	1,434	6.0%	3.7%
Craven.....	104,421	38,649	10,715	27.7%	1,987,468,988	51,424	41,542,320	395,103,731	24,633	63.7%	110,276,077	14,016	36.3%	199,511,403	185,995,653	1,138,097,353	1,090,460,359	79,918,978	3,802,336	76,116,642	729	31	0.7%	1,969	6.5%	3.8%
Cumberland.....	332,553	112,126	34,089	30.4%	5,029,039,502	44,852	52,243,824	896,704,389	73,954	66.0%	313,510,672	38,172	34.0%	522,412,678	546,637,966	2,802,017,621	2,645,682,332	193,465,707	9,379,102	184,086,605	554	61	1.8%	1,642	6.4%	3.7%
Currituck.....	24,506	9,525	2,541	26.7%	505,837,227	53,106	7,880,152	91,391,463	5,276	55.4%	23,065,911	4,249	44.6%	59,754,566	59,077,200	294,428,239	279,587,432	20,128,399	7,372,476	15,755,923	521	72	0.1%	1,339	6.3%	2.5%
Dare.....	35,273	17,024	4,418	26.0%	880,168,543	51,702	27,633,697	200,264,649	9,875	58.0%	41,189,749	7,149	42.0%	110,785,819	73,867,852	481,712,161	463,993,457	35,169,753	5,251,515	32,648,238	926	16	0.3%	1,918	6.3%	3.7%
Davidson.....	163,770	67,250	15,521	23.1%	3,054,417,530	45,419	36,817,465	370,624,514	44,369	66.0%	199,087,875	22,881	34.0%	296,450,847	236,659,098	1,883,036,916	1,871,020,971	133,277,234	5,833,176	127,444,058	728	28	1.2%	1,895	6.4%	4.2%
Davie.....	41,507	17,421	3,879	22.3%	1,041,505,977	59,785	16,848,870	132,946,710	10,310	59.2%	46,567,367	7,111	40.8%	114,829,288	85,779,457	678,232,025	671,062,893	48,909,458	2,276,568	46,632,890	1,123	9	0.5%	2,677	6.6%	4.5%
Duplin.....	60,104	20,535	5,890	28.7%	725,438,192	35,327	10,639,563	132,365,649	15,131	73.7%	67,842,748	5,404	26.3%	63,508,799	113,376,159	455,184,400	451,655,587	32,825,489	2,451,537	30,373,952	505	78	0.3%	1,479	6.2%	4.2%
Durham.....	286,053	125,458	26,873	21.4%	7,358,550,214	58,653	80,296,709	758,762,627	69,325	55.3%	275,799,989	56,133	44.7%	818,193,590	582,013,737	5,004,076,979	4,875,407,815	352,482,032	17,341,546	335,140,486	1,172	7	3.3%	2,671	6.6%	4.6%
Edgecombe.....	55,704	20,334	6,394	31.4%	726,036,673	37,706	22,012,034	105,148,721	14,531	71.5%	60,107,736	5,803	28.5%	72,227,06												

TABLE C1. TAX YEAR 2013 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

County	2013 Population	Number of Returns Filed		No Tax Liability [after tax credits]	Federal AGI [includes returns with deficit]		Modifications to FAGI:		Deduction Amount**+ [§ 105-134.6.(a.2)]						Personal Exemption Allowance Based on FS and FAGI [\$2,500 or \$2,000]	North Carolina Taxable Income		Computed Gross Tax [before application of tax credits]	Net Tax Liability [after application of tax credits]			Net Tax as a % of Total	Avg Net Tax Per Return	Effective Tax Rate*			
		Total	% of County Returns		Amount	Average Per Return	Additions	Deductions	Basic Standard Deduction Allowances:		Itemized Deduction Allowances:					[before residency proration]	[after residency proration]		Amount	Per capita	Rank						
		Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Return Count	as a % of Total	Total Credits Taken**	Per capita	Rank							
		S=\$3,000	MFS=\$3,000	As claimed under the Code with limited exception				S=\$3,000		MFS=\$3,000		HoH=\$4,400															
		MFJ/QW=\$6,000	HoH=\$4,400																								
Northernhampton...	21,244	7,184	2,187	30.4%	271,338,349	37,770	8,127,445	49,673,416	4,986	69.4%	21,749,860	2,198	30.6%	27,436,110	35,102,000	145,504,408	143,846,367	10,318,923	1,615,936	8,702,987	410	92	0.1%	1,211	5.6%	3.2%	
Onslow.....	193,925	54,624	16,171	29.6%	2,336,248,839	42,770	30,978,110	445,148,434	38,315	70.1%	169,524,236	16,309	29.9%	203,830,167	269,687,415	1,279,036,697	1,146,751,780	1,146,751,780	83,326,906	4,285,247	79,041,659	408	93	0.8%	1,447	6.3%	3.4%
Orange.....	139,694	55,166	10,521	19.1%	4,813,372,264	87,253	140,105,109	540,732,664	27,523	49.9%	107,786,949	27,643	50.1%	503,276,037	249,766,817	3,551,914,906	3,448,430,545	253,600,703	17,732,947	235,867,756	1,688	1	2.3%	4,276	6.6%	4.9%	
Pamlico.....	13,071	4,992	1,487	29.8%	250,006,021	50,081	6,561,959	56,547,408	3,291	65.9%	15,221,978	1,701	34.1%	26,081,774	23,320,750	135,396,430	132,320,002	9,797,473	445,657	9,351,816	715	35	0.1%	1,873	6.5%	3.7%	
Pasquotank.....	39,458	15,036	4,535	30.2%	660,651,125	43,938	10,198,935	125,997,706	9,699	64.5%	42,096,670	5,337	35.5%	71,554,637	72,427,010	358,774,037	347,340,037	25,161,110	4,226,899	20,934,211	531	67	0.2%	1,392	5.6%	3.2%	
Pender.....	55,568	20,876	5,431	26.0%	1,006,084,520	48,193	13,837,895	153,637,750	12,510	59.9%	55,823,770	8,366	40.1%	111,798,656	105,203,250	593,458,989	570,625,119	41,388,608	2,043,449	39,345,159	708	38	0.4%	1,885	6.4%	3.9%	
Perquimans.....	13,771	5,056	1,541	30.5%	239,522,223	47,374	11,367,254	57,888,899	3,119	61.7%	14,489,829	1,937	38.3%	26,857,094	24,614,015	127,039,640	123,693,954	9,138,510	1,312,283	7,826,227	568	60	0.1%	1,548	5.7%	3.3%	
Person.....	39,192	15,651	3,799	24.3%	689,222,445	44,037	9,358,729	84,923,307	10,070	64.3%	44,424,013	5,581	35.7%	68,644,438	77,397,300	423,192,125	420,808,282	29,777,139	1,983,883	27,793,256	709	37	0.3%	1,776	6.2%	4.0%	
Pitt.....	173,879	64,595	15,778	24.1%	3,329,872,347	51,550	55,150,011	413,043,120	41,694	64.5%	171,951,570	22,901	35.5%	327,554,997	309,004,479	2,163,468,192	2,136,222,910	154,312,914	8,682,292	145,630,622	838	21	1.4%	2,255	6.5%	4.4%	
Polk.....	20,603	7,902	2,279	28.8%	410,271,547	51,920	10,786,628	77,618,278	4,823	61.0%	22,152,509	3,079	39.0%	51,765,364	36,378,071	233,143,953	225,828,977	17,094,139	3,428,147	13,665,992	663	47	0.1%	1,729	5.5%	3.3%	
Randolph.....	142,561	56,858	13,471	23.7%	2,434,750,958	42,822	34,422,083	300,289,897	38,977	68.6%	175,486,746	17,881	31.4%	215,312,532	291,711,073	1,486,372,793	1,476,417,149	105,814,997	5,616,174	100,198,823	703	40	1.0%	1,762	6.4%	4.1%	
Richmond.....	46,041	17,597	5,507	31.3%	646,665,380	36,749	6,577,722	91,425,395	13,069	74.3%	57,226,290	4,528	25.7%	54,766,627	91,592,807	358,232,583	355,950,927	25,607,065	2,444,878	23,162,187	503	79	0.2%	1,316	6.0%	3.6%	
Robeson.....	134,010	45,289	14,553	32.1%	1,525,051,895	33,674	19,089,332	207,008,299	33,529	74.0%	144,371,387	11,760	26.0%	144,410,993	245,688,691	802,661,857	795,900,110	59,025,751	5,641,253	53,384,498	398	97	0.5%	1,179	6.0%	3.5%	
Rockingham.....	92,254	36,863	8,874	24.1%	1,614,805,989	43,806	18,618,447	207,096,690	25,159	68.3%	113,023,319	11,704	31.7%	138,695,304	183,194,491	991,414,632	984,532,268	69,594,218	4,599,638	64,994,580	705	39	0.6%	1,763	6.3%	4.0%	
Rowan.....	138,666	55,869	14,448	25.9%	2,462,836,379	44,082	41,213,707	329,234,935	36,997	66.2%	163,146,001	18,872	33.8%	256,934,874	282,034,301	1,472,699,975	1,245,207,226	104,325,615	5,415,535	98,910,080	713	36	1.0%	1,770	6.4%	4.0%	
Rutherford.....	67,807	23,782	6,742	28.3%	956,833,016	40,233	12,291,933	145,508,640	16,731	70.4%	76,958,069	7,051	29.6%	93,300,779	121,258,860	532,368,601	524,501,545	38,396,085	4,128,744	34,267,341	505	77	0.3%	1,441	5.9%	3.6%	
Sampson.....	64,313	25,878	7,234	28.0%	995,157,101	38,456	72,884,646	156,515,458	15,505	67.6%	77,590,101	8,373	32.4%	88,888,229	143,998,500	601,049,459	598,018,319	43,367,009	3,185,217	40,181,792	625	55	0.4%	1,553	6.2%	4.0%	
Scotland.....	36,223	13,371	4,293	32.1%	500,478,701	37,430	5,749,600	75,044,683	9,460	70.8%	40,879,189	3,911	29.2%	54,294,108	69,469,795	266,539,986	263,974,313	19,064,752	1,971,859	17,092,893	472	87	0.2%	1,278	6.0%	3.4%	
Stanly.....	60,612	24,116	5,822	24.1%	1,070,362,385	44,384	28,659,359	151,751,190	16,338	67.7%	72,638,383	7,778	32.3%	107,894,277	119,465,718	647,272,176	642,009,345	46,693,092	2,479,000	44,214,092	729	30	0.4%	1,833	6.4%	4.1%	
Stokes.....	46,731	18,425	3,978	21.6%	816,895,384	44,336	9,822,945	100,288,691	12,436	67.5%	57,220,468	5,989	32.5%	71,051,661	90,557,433	507,600,076	504,686,214	35,427,289	3,740,395	33,740,395	722	34	0.3%	1,831	6.3%	4.1%	
Surry.....	73,344	27,484	7,249	26.4%	1,159,492,410	42,188	26,269,671	168,142,350	19,146	69.7%	87,666,359	8,338	30.3%	104,577,507	140,257,359	685,118,515	680,917,504	49,789,424	3,604,238	46,185,186	630	54	0.4%	1,680	6.2%	4.0%	
Swain.....	14,590	6,792	3,440	50.6%	251,330,181	37,004	2,885,763	115,309,599	5,516	81.2%	23,848,289	1,276	18.8%	14,624,430	31,969,388	67,964,238	64,912,332	6,209,946	365,746	5,844,200	401	95	0.1%	860	6.2%	2.3%	
Transylvania.....	33,220	12,635	3,577	28.3%	587,218,614	46,476	11,200,331	125,037,777	8,095	64.1%	37,562,917	4,540	35.9%	67,737,744	58,539,750	309,540,757	301,132,321	22,579,824	1,520,134	21,059,690	634	53	0.2%	1,667	6.3%	3.6%	
Tyrrell.....	4,143	1,466	511	34.9%	50,467,750	34,425	3,727,246	10,863,220	1,072	73.1%	4,689,898	394	26.9%	4,648,348	7,471,500	26,522,030	26,316,580	2,101,581	139,454	1,962,127	474	85	0.0%	1,338	6.3%	3.9%	
Union.....	211,539	83,472	17,387	20.8%	5,835,569,897	69,911	124,638,828	570,426,173	41,345	49.5%	175,959,621	42,127	50.5%	697,478,399	452,390,743	4,063,953,789	3,955,455,859	289,195,805	20,618,112	268,577,693	1,270	5	2.6%	3,218	6.5%	4.6%	
Vance.....	45,056	17,431	5,101	29.3%	661,484,297	37,949	11,173,160	89,936,280	11,825	67.8%	50,665,557	5,606	32.2%	70,350,033	88,693,430	373,012,157	370,620,436	26,884,568	2,326,556	24,558,012	545	64	0.2%	1,409	6.1%	3.7%	
Wake.....	964,616	421,908	76,568	18.1%	31,478,203,435	74,609	568,450,342	3,154,109,061	208,077	49.3%	834,701,524	213,831	50.7%	3,402,898,500	2,004,364,554	22,650,580,138	22,142,159,381	6,915,152	1,544,552,129	1,601	2	15.0%	3,661	6.7%	4.9%		
Warren.....	20,453	6,077	1,895	31.2%	210,239,864	34,596	4,445,988	37,081,231	3,945	64.9%	17,225,897	2,132	35.1%	27,427,940	30,215,000	102,735,784	101,576,822	7,486,320	782,011	6,704,309	328	100	0.1%	1,103	5.9%	3.2%	
Washington.....	12,826	4,801	1,486	31.0%	178,005,516	37,077	6,690,697	30,293,471	3,444	71.7%	15,209,043	1,357	28.3%	16,877,110	23,495,406	98,821,183	98,184,208	7,116,950	497,898	6,619,052	116	75	0.1%	1,379	6.2%	3.7%	
Watauga.....	52,682	17,597	4,491	25.5%	902,475,230	51,286	34,577,864	160,537,043	11,094	63.0%	46,603,571	6,503	37.0%	103,318,672	75,949,250	550,644,558	538,818,978	40,242,939	1,937,394	38,305,545	727	32	0.4%	2,177	6.6%	4.2%	
Wayne.....	125,101	44,874	12,160	27.1%	1,952,414,500	43,509	34,349,283	324,228,755	31,110	69.3%	135,510,458	13,764	30.7%	173,745,894	226,126,239	1,127,152,437	1,100,713,205	79,276,833	4,760,078	74,516,755	596	57	0.7%	1,661	6.3%	3.8%	
Wilkes.....	69,754	27,279	7,089	26.0%	1,153,805,606	42,296	19,540,014	165,859,714	20,016	73.4%	92,077,326	7,263	26.6%	100,738,723	137,712,755	676,957,102	672,388,540	48,886,873	2,882,392	46,004,481	660	48	0.4%	1,686	6.3%	4.0%	
Wilson.....	81,397	35,934	9,843	27.4%	1,596,584,723	44,431	39,034,684	221,498,720	23,013	64.0%	98,471,636	12,921	36.0%	169,866,238	181,8												

TABLE C2. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY

County	FAGI Level																								
	< \$10,000					\$10,000 - \$19,999					\$20,000 - \$29,999					\$30,000 - \$39,999					\$40,000 - \$49,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance.....	10,256	16.0%	506,142	0.4%	49	11,853	18.5%	2,901,429	2.2%	245	9,254	14.4%	6,247,230	4.7%	675	7,025	10.9%	8,469,576	6.4%	1,206	5,186	8.1%	8,738,025	6.6%	1,685
Alexander.....	2,507	17.2%	117,188	0.5%	47	2,597	17.8%	700,501	2.8%	270	2,265	15.5%	1,581,831	6.3%	698	1,760	12.1%	2,139,340	8.5%	1,216	1,226	8.4%	2,034,265	8.1%	1,659
Alleghany.....	865	20.6%	30,675	0.5%	35	817	19.5%	160,157	2.8%	196	657	15.7%	384,124	6.7%	585	472	11.3%	444,232	7.7%	941	324	7.7%	416,173	7.3%	1,284
Anson.....	1,615	18.3%	52,021	0.5%	32	1,955	22.1%	373,489	3.4%	191	1,699	19.2%	1,074,922	9.8%	633	1,032	11.7%	1,189,960	10.9%	1,153	622	7.0%	1,019,835	9.3%	1,640
Ashe.....	2,044	20.0%	89,265	0.6%	44	2,022	19.8%	476,841	3.3%	236	1,523	14.9%	933,841	6.5%	613	1,123	11.0%	1,176,324	8.2%	1,047	784	7.7%	1,213,265	8.5%	1,548
Avery.....	1,247	20.3%	53,391	0.6%	43	1,246	20.3%	293,588	3.4%	236	900	14.7%	566,079	6.5%	629	690	11.2%	759,520	8.7%	1,101	463	7.5%	710,761	8.2%	1,535
Beaufort.....	3,336	17.2%	183,629	0.5%	55	3,713	19.2%	771,827	2.2%	208	2,943	15.2%	1,802,358	5.1%	612	1,943	10.0%	2,178,724	6.1%	1,121	1,356	7.0%	2,076,834	5.8%	1,532
Bertie.....	1,287	17.7%	66,282	0.7%	52	1,663	22.8%	370,963	4.0%	223	1,370	18.8%	844,950	9.1%	617	875	12.0%	964,744	10.4%	1,103	546	7.5%	844,138	9.1%	1,546
Bladen.....	2,114	17.7%	109,357	0.6%	52	2,340	19.6%	472,906	2.8%	211	2,183	18.3%	1,362,792	7.8%	624	1,505	12.6%	1,650,964	9.5%	1,097	879	7.4%	1,378,009	7.9%	1,568
Brunswick.....	7,577	15.9%	338,514	0.4%	45	7,847	16.4%	1,970,087	1.9%	226	5,730	12.0%	3,339,284	3.6%	583	4,440	9.3%	4,489,501	4.8%	1,011	3,666	7.7%	5,069,930	5.4%	1,383
Buncombe.....	19,089	17.3%	1,088,065	0.4%	57	19,146	17.4%	5,571,260	2.3%	291	16,010	14.5%	11,514,461	4.7%	719	11,739	10.7%	14,137,079	5.7%	1,204	8,449	7.7%	13,681,754	5.5%	1,619
Burke.....	5,795	17.3%	291,050	0.6%	50	6,102	18.2%	1,522,560	2.9%	250	5,886	17.6%	3,886,684	7.4%	660	4,017	12.0%	4,708,631	9.0%	1,172	2,699	8.0%	4,264,715	8.1%	1,580
Cabarrus.....	12,057	15.5%	681,515	0.3%	57	12,180	15.7%	3,091,163	1.6%	254	9,618	12.4%	6,330,497	3.2%	658	7,628	9.8%	8,838,276	4.5%	1,159	5,927	7.6%	9,643,907	4.9%	1,627
Caldwell.....	5,537	18.0%	243,704	0.5%	44	5,835	19.0%	1,465,054	2.8%	251	5,225	17.0%	3,615,178	6.9%	692	3,464	11.3%	4,124,640	7.8%	1,191	2,350	7.7%	3,850,644	7.3%	1,639
Camden.....	554	13.7%	28,452	0.4%	51	527	13.0%	138,234	2.0%	262	479	11.8%	280,791	4.0%	586	393	9.7%	373,008	5.3%	949	326	8.0%	388,824	5.6%	1,193
Carteret.....	4,993	17.3%	230,503	0.4%	46	4,907	17.0%	1,230,023	2.2%	251	3,777	13.1%	2,368,426	4.2%	627	2,810	9.7%	2,906,252	5.1%	1,034	2,210	7.7%	3,068,106	5.4%	1,388
Caswell.....	1,432	16.4%	86,582	0.7%	60	1,647	18.8%	357,825	3.0%	217	1,463	16.7%	866,080	7.3%	592	1,030	11.8%	1,104,654	9.3%	1,072	714	8.2%	1,033,496	8.7%	1,447
Catawba.....	11,821	16.9%	613,468	0.4%	52	12,047	17.2%	3,212,110	2.0%	267	10,250	14.7%	7,203,425	4.6%	703	7,850	11.2%	9,557,813	6.1%	1,218	5,540	7.9%	9,420,461	6.0%	1,700
Chatham.....	3,990	14.1%	192,999	0.2%	48	3,814	13.5%	908,164	1.0%	238	3,569	12.6%	2,177,214	2.4%	610	2,545	9.0%	2,866,335	3.1%	1,126	1,956	6.9%	3,039,661	3.3%	1,554
Cherokee.....	2,035	20.7%	80,854	0.7%	40	2,052	20.9%	445,830	4.0%	217	1,511	15.4%	802,791	7.2%	531	1,090	11.1%	1,077,462	9.6%	988	723	7.3%	1,017,984	9.1%	1,408
Chowan.....	1,058	17.7%	48,701	0.5%	46	1,165	19.5%	238,730	2.4%	205	863	14.4%	519,399	5.2%	602	652	10.9%	691,987	6.9%	1,061	418	7.0%	585,549	5.9%	1,401
Clay.....	855	21.2%	29,686	0.6%	35	806	20.0%	151,813	3.1%	188	532	13.2%	280,915	5.8%	528	424	10.5%	361,994	7.5%	854	275	6.8%	335,019	6.9%	1,218
Cleveland.....	6,763	17.5%	299,573	0.5%	44	7,539	19.6%	1,782,527	2.9%	236	5,814	15.1%	3,731,300	6.0%	642	4,213	10.9%	4,773,902	7.7%	1,133	3,027	7.9%	4,791,866	7.8%	1,583
Columbus.....	3,597	18.2%	167,955	0.6%	47	4,215	21.3%	861,129	3.0%	204	3,373	17.0%	2,102,011	7.4%	623	2,191	11.1%	2,356,366	8.3%	1,075	1,373	6.9%	2,031,212	7.2%	1,479
Craven.....	6,131	15.9%	302,948	0.4%	49	6,668	17.3%	1,615,178	2.1%	242	5,258	13.6%	3,156,784	4.1%	600	3,964	10.3%	4,023,809	5.3%	1,015	3,008	7.8%	4,253,899	5.6%	1,414
Cumberland.....	19,681	17.6%	849,961	0.5%	43	22,860	20.4%	5,028,380	2.7%	220	16,574	14.8%	9,971,089	5.4%	602	12,237	10.9%	12,977,468	7.0%	1,061	8,154	7.3%	11,891,812	6.5%	1,458
Currituck.....	1,429	15.0%	80,159	0.6%	56	1,518	15.9%	363,403	2.8%	239	1,116	11.7%	635,162	5.0%	569	892	9.4%	797,516	6.3%	894	760	8.0%	774,528	6.1%	1,019
Dare.....	2,979	17.5%	163,953	0.5%	55	2,671	15.7%	793,036	2.4%	297	2,348	13.8%	1,610,031	4.9%	686	1,896	11.1%	2,133,692	6.5%	1,125	1,335	7.8%	1,892,202	5.8%	1,417
Davidson.....	11,138	16.6%	516,521	0.4%	46	11,758	17.5%	2,995,250	2.4%	255	9,964	14.8%	6,696,825	5.3%	672	7,347	10.9%	8,768,278	6.9%	1,193	5,466	8.1%	9,144,415	7.2%	1,673
Davie.....	2,851	16.4%	138,935	0.3%	49	2,688	15.4%	691,565	1.5%	257	2,139	12.3%	1,468,094	3.1%	686	1,734	10.0%	1,978,538	4.2%	1,141	1,318	7.6%	2,059,500	4.4%	1,563
Duplin.....	3,520	17.1%	393,242	1.3%	112	4,161	20.3%	852,971	2.8%	205	4,077	19.9%	2,383,176	7.8%	585	2,503	12.2%	2,835,419	9.3%	1,133	1,499	7.3%	2,422,463	8.0%	1,616
Durham.....	18,134	14.5%	860,254	0.3%	47	19,989	15.9%	4,630,101	1.4%	232	17,070	13.6%	11,738,774	3.5%	688	14,090	11.2%	17,632,244	5.3%	1,251	10,115	8.1%	18,076,496	5.4%	1,787
Edgecombe.....	3,836	18.9%	192,958	0.7%	50	5,213	25.6%	961,556	3.5%	184	3,666	18.0%	2,250,893	8.3%	614	2,265	11.1%	2,575,100	9.5%	1,137	1,316	6.5%	2,176,083	8.0%	1,654
Forsyth.....	24,735	16.3%	1,174,489	0.3%	47	26,922	17.7%	6,485,946	1.6%	241	20,447	13.5%	13,678,528	3.3%	669	15,363	10.1%	18,409,371	4.5%	1,198	11,381	7.5%	19,154,038	4.7%	1,683
Franklin.....	3,561	16.1%	166,909	0.4%	47	3,733	16.9%	864,648	2.1%	232	3,132	14.1%	1,972,918	4.8%	630	2,552	11.5%	2,915,444	7.1%	1,142	1,821	8.2%	2,969,788	7.2%	1,631
Gaston.....	13,799	16.3%	666,064	0.4%	48	14,880	17.6%	3,601,010	2.0%	242	12,054	14.2%	8,181,229	4.6%	679	9,298	11.0%	11,123,623	6.3%	1,196	6,677	7.9%	11,340,624	6.4%	1,698
Gates.....	567	14.4%	23,928	0.5%	42	647	16.4%	112,384	2.4%	174	508	12.9%	245,258	5.2%	483	449	11.4%	334,233	7.0%	744	366	9.3%	344,559	7.3%	941
Graham.....	612	20.5%	23,637	0.7%	39	634	21.2%	119,347	3.4%	188	479	16.0%	274,491	7.8%	573	294	9.8%	272,637	7.8%	927	225	7.5%	309,659	8.8%	1,376
Granville.....	3,190	14.3%	171,377	0.4%	54	3,616	16.2%	821,503	1.8%	227	3,280	14.7%	2,168,373	4.8%	661	2,564	11.5%	2,961,722	6.5%	1,155	1,840	8.2%	3,099,514	6.8%	1,685
Greene.....	1,076	16.1%	43,634	0.4%	41	1,414	21.2%	283,947	2.8%	201	1,244	18.6%	781,281	7.8%	628	790	11.8%	915,389	9.2%	1,159	500	7.5%	789,570	7.9%	1,579
Guilford.....	36,338	17.0%	1,998,190	0.4%	55	38,273	17.9%	9,568,965	1.8%	250	29,024	13.5%	19,879,059	3.6%	685	22,632	10.6%	27,673,404	5.1%	1,223	16,006	7.5%	26,905,434	4.9%	1,681
Halifax.....	3,813	18.4%	205,224	0.7%	54	4,670	22.5%	895,867	3.2%	192	3,737	18.0%	2,300,377	8.3%	616	2,365	11.4%	2,503,138	9.0%	1,058	1,484	7.2%	2,217,599	8.0%	1,494
Harnett.....	6,845	17.3%	330,122	0.5%	48	7,356	18.6%	1,595,962	2.4%	217	5,682	14.3%	3,482,540	5.2%	613	4,320	10.9%	4,740,636	7.0%	1,097	3,060	7.7%	4,672,981	6.9%	1,527
Haywood.....	4,366	17.8%	213,588	0.5%	49	4,759	19.4%	1,210,916	2.9%	254	3,418	13.9%	2,219,129	5.3%	649	2,495	10.2%	2,730,655	6.6%	1,094	1,908	7.8%	3,004,408	7.2%	1,575
Henderson.....	7,869	16.7%	369,575	0.4%	47	8,009	17.0%	1,970,134	2.2%	246	6,516	13.9%	4,011,447	4.4%	616	4,674	9.9%	4,986,382	5.5%	1,067	3,514	7.5%	5,262,403	5.8%	1,498
Hertford.....	1,379	17.7%	57,716	0.5%	42	1,746	22.4%	359,604	3.3%	206	1,337	17.2%	794,439	7.4%	594	898	11.5%	952,970	8.9%	1,061	596	7.7%	875,942	8.1%	1,470
Hoke.....	2,505	16.1%	94,495	0.5%	38	3,372	21.7%	650,826	3.3%	193	2,812	18.1%	1,558,268	8.0%	554	1,707	11.0%	1,751,475	9.0%	1,026	1,112	7.2%	1,596,229		

TABLE C2. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Alamance.....	3,977	6.2%	8,390,992	6.3%	2,110	3,226	5.0%	8,317,843	6.3%	2,578	2,723	4.2%	8,485,909	6.4%	3,116	2,178	3.4%	7,809,638	5.9%	3,586	1,784	2.8%	7,489,689	5.7%	4,198
Alexander.....	972	6.7%	2,054,211	8.1%	2,113	804	5.5%	2,064,683	8.2%	2,568	623	4.3%	1,974,384	7.8%	3,169	486	3.3%	1,750,349	6.9%	3,602	343	2.4%	1,379,347	5.5%	4,021
Alleghany.....	279	6.7%	457,077	8.0%	1,638	181	4.3%	402,561	7.0%	2,224	150	3.6%	350,623	6.1%	2,337	89	2.1%	237,599	4.1%	2,670	82	2.0%	248,742	4.3%	3,033
Anson.....	483	5.5%	1,002,267	9.2%	2,075	358	4.1%	903,003	8.2%	2,522	272	3.1%	770,616	7.0%	2,833	216	2.4%	723,441	6.6%	3,349	156	1.8%	592,866	5.4%	3,800
Ash.....	604	5.9%	1,146,416	8.0%	1,898	514	5.0%	1,197,569	8.4%	2,330	380	3.7%	1,084,746	7.6%	2,855	323	3.2%	1,035,311	7.2%	3,205	232	2.3%	797,543	5.6%	3,438
Avery.....	363	5.9%	678,634	7.8%	1,870	292	4.8%	655,863	7.5%	2,246	236	3.8%	694,233	8.0%	2,942	163	2.7%	527,349	6.1%	3,235	131	2.1%	453,358	5.2%	3,461
Beaufort.....	1,087	5.6%	2,099,963	5.9%	1,932	951	4.9%	2,256,864	6.4%	2,373	776	4.0%	2,290,346	6.4%	2,951	731	3.8%	2,520,206	7.1%	3,448	518	2.7%	1,953,037	5.5%	3,770
Bertie.....	392	5.4%	723,512	7.8%	1,846	288	4.0%	760,848	8.2%	2,642	209	2.9%	597,179	6.4%	2,857	166	2.3%	551,149	5.9%	3,320	119	1.6%	460,792	5.0%	3,872
Bladen.....	657	5.5%	1,272,475	7.3%	1,937	529	4.4%	1,233,059	7.1%	2,331	419	3.5%	1,225,057	7.0%	2,924	315	2.6%	1,125,785	6.5%	3,574	255	2.1%	970,571	5.6%	3,806
Brunswick.....	2,891	6.1%	4,986,512	5.4%	1,725	2,502	5.2%	5,274,422	5.7%	2,108	2,241	4.7%	5,429,379	5.8%	2,423	1,961	4.1%	5,625,520	6.0%	2,869	1,696	3.6%	5,578,341	6.0%	3,289
Buncombe.....	6,598	6.0%	13,377,307	5.4%	2,027	5,363	4.9%	13,023,620	5.3%	2,428	4,450	4.0%	13,166,998	5.3%	2,959	3,523	3.2%	11,741,741	4.7%	3,333	2,918	2.7%	11,140,782	4.5%	3,818
Camden.....	2,060	6.1%	4,274,850	8.2%	2,075	1,704	5.1%	4,274,886	8.2%	2,509	1,311	3.9%	3,932,949	7.5%	3,000	1,004	3.0%	3,336,445	6.4%	3,323	710	2.1%	2,804,933	5.3%	3,951
Cabarrus.....	4,717	6.1%	9,679,584	4.9%	2,052	4,066	5.2%	10,453,646	5.3%	2,571	3,483	4.5%	10,648,822	5.4%	3,057	3,078	4.0%	11,000,367	5.5%	3,574	2,683	3.5%	11,145,093	5.6%	4,154
Caldwell.....	2,031	6.6%	4,330,545	8.2%	2,132	1,591	5.2%	4,111,098	7.8%	2,584	1,214	4.0%	3,713,174	7.0%	3,059	899	2.9%	3,267,262	6.2%	3,634	668	2.2%	2,721,758	5.2%	4,074
Camden.....	274	6.8%	377,494	5.4%	1,378	243	6.0%	410,025	5.9%	1,687	253	6.2%	509,490	7.3%	2,014	197	4.9%	456,473	6.5%	2,317	185	4.6%	526,190	7.5%	2,844
Carteret.....	1,791	6.2%	3,077,155	5.4%	1,718	1,585	5.5%	3,374,153	5.9%	2,129	1,284	4.4%	3,242,287	5.7%	2,525	1,079	3.7%	3,297,651	5.8%	3,056	865	3.0%	2,831,074	5.0%	3,273
Caswell.....	555	6.3%	1,022,394	8.6%	1,842	461	5.3%	989,873	8.3%	2,147	366	4.2%	1,005,643	8.5%	2,748	274	3.1%	888,360	7.5%	3,242	210	2.4%	738,645	6.2%	3,517
Catawba.....	4,270	6.1%	9,023,607	5.7%	2,113	3,511	5.0%	9,081,464	5.8%	2,587	2,871	4.1%	8,895,447	5.6%	3,098	2,314	3.3%	8,186,282	5.2%	3,538	1,808	2.6%	7,514,785	4.8%	4,156
Chatham.....	1,618	5.7%	3,152,261	3.5%	1,948	1,368	4.8%	3,196,309	3.5%	2,336	1,234	4.4%	3,363,119	3.7%	2,725	1,093	3.9%	3,662,009	4.0%	3,350	947	3.3%	3,507,331	3.8%	3,704
Cherokee.....	610	6.2%	1,041,257	9.3%	1,707	413	4.2%	849,800	7.6%	2,058	348	3.5%	863,699	7.7%	2,482	290	2.9%	815,654	7.3%	2,813	211	2.1%	673,349	6.0%	3,191
Chowan.....	332	5.5%	542,239	5.4%	1,633	297	5.0%	637,456	6.4%	2,146	213	3.6%	540,170	5.4%	2,536	205	3.4%	616,633	6.2%	3,008	168	2.8%	523,533	5.3%	3,116
Clay.....	254	6.3%	344,849	7.1%	1,358	171	4.2%	309,466	6.4%	1,810	155	3.8%	328,353	6.8%	2,118	132	3.3%	334,031	6.9%	2,531	96	2.4%	283,471	5.8%	2,953
Cleveland.....	2,444	6.3%	4,875,895	7.9%	1,995	1,951	5.1%	4,823,287	7.8%	2,472	1,547	4.0%	4,476,416	7.2%	2,894	1,244	3.2%	4,205,377	6.8%	3,381	1,036	2.7%	3,962,617	6.4%	3,825
Columbus.....	1,097	5.5%	2,114,026	7.5%	1,927	812	4.1%	1,946,653	6.9%	2,397	736	3.7%	2,067,546	7.3%	2,809	535	2.7%	1,726,332	6.1%	3,227	440	2.2%	1,619,102	5.7%	3,680
Craven.....	2,497	6.5%	4,406,922	5.8%	1,765	2,090	5.4%	4,464,522	5.9%	2,136	1,769	4.6%	4,475,610	5.9%	2,530	1,541	4.0%	4,569,319	6.0%	2,965	1,187	3.1%	4,180,631	5.5%	3,522
Cumberland.....	6,435	5.7%	11,942,508	6.5%	1,856	5,180	4.6%	11,440,536	6.2%	2,209	4,267	3.8%	11,122,923	6.0%	2,607	3,376	3.0%	10,171,270	5.5%	3,013	2,701	2.4%	9,579,605	5.2%	3,547
Currituck.....	605	6.4%	751,697	5.9%	1,242	543	5.7%	827,306	6.5%	1,524	511	5.4%	867,030	6.8%	1,697	429	4.5%	840,596	6.6%	1,959	382	4.0%	803,489	6.3%	2,103
Dare.....	1,052	6.2%	1,827,374	5.6%	1,737	852	5.0%	1,755,569	5.4%	2,061	699	4.1%	1,717,493	5.3%	2,457	610	3.6%	1,728,901	5.3%	2,834	483	2.8%	1,497,124	4.6%	3,100
Davidson.....	4,435	6.6%	9,371,964	7.4%	2,113	3,635	5.4%	9,530,288	7.5%	2,622	3,010	4.5%	9,438,059	7.4%	3,136	2,423	3.6%	8,888,232	7.0%	3,668	1,925	2.9%	8,080,944	6.3%	4,198
Davie.....	1,128	6.5%	2,311,739	5.0%	2,049	951	5.5%	2,350,977	5.0%	2,472	768	4.4%	2,209,366	4.7%	2,877	686	3.9%	2,344,715	5.0%	3,418	595	3.4%	2,404,343	5.2%	4,041
Duplin.....	1,067	5.2%	2,147,162	7.1%	2,012	868	4.2%	2,179,911	7.2%	2,511	684	3.3%	2,097,903	6.9%	3,067	518	2.5%	1,808,058	6.0%	3,490	398	1.9%	1,526,194	5.0%	3,835
Durham.....	7,684	6.1%	17,287,898	5.2%	2,250	5,962	4.8%	16,231,049	4.8%	2,722	5,099	4.1%	16,345,788	4.9%	3,206	4,395	3.5%	16,328,647	4.9%	3,715	3,744	3.0%	15,586,213	4.7%	4,163
Edgecombe.....	942	4.6%	1,955,398	7.2%	2,076	703	3.5%	1,759,781	6.5%	2,503	594	2.9%	1,752,984	6.5%	2,951	462	2.3%	1,598,167	5.9%	3,459	346	1.7%	1,317,069	4.9%	3,807
Forsyth.....	8,909	5.9%	18,840,930	4.6%	2,115	7,368	4.9%	19,005,262	4.6%	2,579	6,300	4.1%	19,299,040	4.7%	3,063	5,188	3.4%	18,590,611	4.5%	3,583	4,293	2.8%	17,533,378	4.3%	4,084
Franklin.....	1,412	6.4%	2,951,864	7.2%	2,091	1,163	5.3%	2,975,893	7.3%	2,559	998	4.5%	3,027,109	7.4%	3,033	806	3.6%	2,835,384	6.9%	3,518	694	3.1%	2,887,719	7.0%	4,161
Gaston.....	5,356	6.3%	11,475,354	6.5%	2,143	4,364	5.2%	11,189,716	6.4%	2,564	3,634	4.3%	11,224,562	6.4%	3,089	2,879	3.4%	10,162,047	5.8%	3,530	2,449	2.9%	10,041,331	5.7%	4,100
Gates.....	292	7.4%	348,945	7.3%	1,195	234	4.9%	314,080	6.6%	1,342	209	5.3%	342,849	7.2%	1,640	158	4.0%	364,777	7.7%	2,309	129	3.3%	364,136	7.7%	2,823
Graham.....	206	6.9%	374,747	10.7%	1,819	154	5.1%	356,191	10.1%	2,313	88	2.9%	242,731	6.9%	2,758	104	3.5%	302,756	8.6%	2,911	50	1.7%	168,983	4.8%	3,380
Granville.....	1,466	6.6%	3,021,874	6.7%	2,061	1,227	5.5%	3,076,881	6.8%	2,508	1,017	4.6%	3,135,871	6.9%	3,083	860	3.9%	2,957,721	6.5%	3,439	731	3.3%	2,976,132	6.6%	4,071
Greene.....	370	5.5%	740,982	7.4%	2,003	327	4.9%	837,926	8.4%	2,562	237	3.6%	699,154	7.0%	2,950	193	2.9%	656,120	6.6%	3,400	138	2.1%	538,425	5.4%	3,902
Guilford.....	11,972	5.6%	25,275,265	4.6%	2,111	9,623	4.5%	24,452,084	4.5%	2,541	8,261	3.9%	24,788,881	4.5%	3,001	7,079	3.3%	24,577,566	4.5%	3,472	5,703	2.7%	22,694,525	4.2%	3,979
Halifax.....	1,062	5.1%	2,058,541	7.4%	1,938	815	3.9%	1,873,549	6.8%	2,299	615	3.0%	1,690,793	6.1%	2,749	518	2.5%	1,712,747	6.2%	3,306	416	2.0%	1,582,806	5.7%	3,805
Harnett.....	2,353	5.9%	4,546,558	6.8%	1,932	1,996	5.0%	4,737,264	7.0%	2,373	1,661	4.2%	4,793,590	7.1%	2,886	1,403	3.5%	4,603,435	6.8%	3,281	1,132	2.9%	4,264,556	6.3%	3,767
Haywood.....	1,585	6.5%	3,225,387	7.8%	2,035	1,280	5.2%	3,095,800	7.5%	2,419	1,052	4.3%	3,050,145	7.3%	2,899	879	3.6%	2,973,263	7.2%	3,383	673	2.7%	2,578,379	6.2%	3,831
Henderson.....	2,977	6.3%	5,716,427	6.3%	1,920	2,602	5.5%	6,001,688	6.6%	2,307	2,104	4.5%	5,763,783	6.4%	2,739	1,178	3.8%	5,685,772	6.3%	3,198	1,505	3.2%	5,518,968	6.1%	3,667
Hertford.....	386	5.0%	675,782	6.3%	1,751	310	4.0%	601,879	5.6%	1,942	243	3.1%	624,583	5.8%	2,570	192	2.5%	604,044	5.6%	3,146	158	2.0%	580,970	5.4%	3,677
Hoke.....	902	5.8%	1,637,936	8.4%	1,816	725	4.7%	1,560,147	8.0%	2,152	548	3.5%	1,493,734	7.7%	2,726	464									

TABLE C2. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																				Total Returns Filed and Net Tax Liability					
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more					Returns filed	% of total	Net tax [\$]	% of total	Avg tax [\$]	Rank					
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]						Returns filed	Net tax liability	Average			
																	Total									
Alamance.....	4,325	6.7%	24,461,837	18.5%	5,656	1,295	2.0%	11,531,048	8.7%	8,904	1,145	1.8%	28,962,362	21.9%	25,295	64,227	1.5%	132,311,720	1.3%	2,060	17	17	21			
Alexander.....	676	4.6%	3,778,388	15.0%	5,589	167	1.1%	1,465,116	5.8%	8,773	141	1.0%	4,181,745	16.6%	29,658	14,567	0.3%	25,221,348	0.2%	1,731	65	61	44			
Alleghany.....	158	3.8%	760,787	13.3%	4,815	59	1.4%	428,168	7.5%	7,257	57	1.4%	1,415,896	24.7%	24,840	4,190	0.1%	5,736,814	0.1%	1,369	93	94	82			
Anson.....	293	3.3%	1,536,492	14.0%	5,244	76	0.9%	631,625	5.8%	8,311	56	0.6%	1,078,084	9.8%	19,252	8,833	0.2%	10,948,621	0.1%	1,240	75	79	92			
Ashe.....	421	4.1%	2,025,028	14.1%	4,810	122	1.2%	911,696	6.4%	7,473	108	1.1%	2,251,652	15.7%	20,849	10,200	0.2%	14,339,497	0.1%	1,406	71	72	78			
Avery.....	269	4.4%	1,246,316	14.3%	4,633	63	1.0%	437,295	5.0%	6,941	71	1.2%	1,620,634	18.6%	22,826	6,134	0.1%	8,697,021	0.1%	1,418	86	88	76			
Beaufort.....	1,287	6.6%	6,756,221	19.0%	5,250	357	1.8%	2,935,289	8.3%	8,222	361	1.9%	7,693,780	21.7%	21,312	19,359	0.4%	35,519,078	0.3%	1,835	53	50	33			
Bertie.....	263	3.6%	1,368,497	14.7%	5,203	54	0.7%	510,591	5.5%	9,455	59	0.8%	1,215,773	13.1%	20,606	7,291	0.2%	9,279,418	0.1%	1,273	81	86	90			
Bladen.....	515	4.3%	2,801,213	16.1%	5,439	139	1.2%	1,116,070	6.4%	8,029	104	0.9%	2,697,718	15.5%	25,940	11,954	0.3%	17,435,976	0.2%	1,459	70	69	69			
Brunswick.....	4,426	9.3%	20,199,907	21.7%	4,564	1,478	3.1%	10,605,581	11.4%	7,176	1,256	2.6%	20,441,499	21.9%	16,275	47,711	1.1%	93,148,477	0.9%	1,952	22	21	25			
Buncombe.....	7,154	6.5%	36,863,622	14.9%	5,153	2,475	2.2%	19,679,214	8.0%	7,951	3,173	2.9%	82,277,111	33.3%	25,930	110,087	2.5%	247,263,014	2.4%	2,246	7	7	17			
1,479	4.4%	7,748,601	14.8%	5,239	351	1.0%	2,892,885	5.5%	8,242	410	1.2%	8,470,771	16.2%	20,660	33,528	0.8%	52,409,960	0.5%	1,563	33	37	61				
Cabarrus.....	7,343	9.5%	42,842,120	21.6%	5,834	2,647	3.4%	24,124,700	12.2%	9,114	2,265	2.9%	50,045,850	25.2%	22,095	77,692	1.8%	198,525,540	1.9%	2,555	11	10	11			
Caldwell.....	1,255	4.1%	6,820,398	12.9%	5,435	309	1.0%	2,607,610	4.9%	8,439	321	1.0%	11,826,559	22.4%	36,843	30,699	0.7%	52,697,624	0.5%	1,717	34	36	48			
Camden.....	452	11.1%	1,599,508	22.9%	3,539	106	2.6%	735,660	10.5%	6,940	69	1.7%	1,171,707	16.7%	16,981	4,058	0.1%	6,995,856	0.1%	1,724	94	90	46			
Carteret.....	2,230	7.7%	10,647,833	18.7%	4,775	635	2.2%	4,833,286	8.5%	7,611	711	2.5%	15,917,444	27.9%	22,387	28,877	0.7%	57,024,193	0.6%	1,975	36	34	23			
Caswell.....	449	5.1%	2,133,826	18.0%	4,752	84	1.0%	678,526	5.7%	8,078	59	0.7%	974,177	8.2%	16,511	8,744	0.2%	11,880,081	0.1%	1,359	76	76	83			
Catawba.....	4,306	6.2%	24,025,352	15.2%	5,580	1,465	2.1%	12,913,350	8.2%	8,815	1,809	2.6%	48,255,751	30.6%	26,675	69,862	1.6%	157,903,315	1.5%	2,260	12	14	15			
Chatham.....	3,037	10.7%	15,858,083	17.4%	5,222	1,390	4.9%	11,391,670	12.5%	8,195	1,740	6.1%	37,972,341	41.6%	21,823	28,301	0.6%	91,287,496	0.9%	3,226	37	23	4			
Cherokee.....	387	3.9%	1,735,533	15.5%	4,485	84	0.9%	588,684	5.3%	7,008	87	0.9%	1,193,030	10.7%	13,713	9,841	0.2%	11,185,927	0.1%	1,137	72	78	98			
Chowan.....	388	6.5%	1,967,326	19.8%	5,070	110	1.8%	838,247	8.4%	7,620	113	1.9%	2,209,349	22.2%	19,552	5,982	0.1%	9,959,319	0.1%	1,665	88	82	54			
Clay.....	216	5.3%	832,051	17.1%	3,852	65	1.6%	455,374	9.4%	7,006	57	1.4%	808,095	16.6%	14,177	4,038	0.1%	4,855,117	0.2%	1,202	95	96	95			
Cleveland.....	2,048	5.3%	10,691,690	17.3%	5,221	469	1.2%	3,835,287	6.2%	8,178	459	1.2%	9,531,345	15.4%	20,765	38,554	0.9%	61,781,082	0.6%	1,602	29	33	59			
Columbus.....	1,007	5.1%	5,183,060	18.3%	5,147	221	1.1%	1,753,678	6.2%	7,935	192	1.0%	4,441,607	15.7%	23,133	19,789	0.5%	28,370,677	0.3%	1,434	52	55	73			
Craven.....	3,000	7.8%	14,546,328	19.1%	4,849	751	1.9%	5,800,806	7.6%	7,724	785	2.0%	20,319,886	26.7%	25,885	38,649	0.9%	76,116,642	0.7%	1,969	28	26	24			
Cumberland.....	6,807	6.1%	33,128,105	18.0%	4,867	2,067	1.8%	15,751,453	8.6%	7,620	1,787	1.6%	40,231,495	21.9%	22,513	112,126	2.6%	184,086,605	1.8%	1,642	6	12	56			
Currituck.....	898	9.4%	2,588,510	20.3%	2,883	276	2.9%	1,241,902	9.7%	4,500	166	1.7%	2,184,625	17.1%	13,160	9,525	0.2%	12,755,923	0.1%	1,339	74	74	84			
Dare.....	1,207	7.1%	5,196,020	15.9%	4,305	411	2.4%	2,690,823	8.2%	6,547	481	2.8%	9,642,020	29.5%	20,046	17,024	0.4%	32,648,238	0.3%	1,918	59	53	27			
Davidson.....	4,141	6.2%	23,787,231	18.7%	5,744	1,073	1.6%	9,382,861	7.4%	8,745	935	1.4%	20,843,190	16.4%	22,292	67,250	1.5%	127,444,058	1.2%	1,895	15	18	28			
Davie.....	1,498	8.6%	8,299,593	17.8%	5,540	478	2.7%	4,158,393	8.9%	8,700	587	3.4%	16,217,132	34.8%	27,627	17,421	0.4%	46,632,890	0.5%	2,677	58	38	8			
Duplin.....	852	4.1%	4,388,429	14.4%	5,151	212	1.0%	1,641,146	5.4%	7,741	176	0.9%	5,697,878	18.8%	32,374	20,535	0.5%	30,373,952	0.3%	1,479	50	54	68			
Durham.....	10,447	8.3%	60,750,999	18.1%	5,815	4,109	3.3%	36,446,179	10.9%	8,870	4,620	3.7%	103,225,844	30.8%	22,343	125,458	2.9%	335,140,486	3.3%	2,671	5	5	9			
Edgecombe.....	677	3.3%	3,799,901	14.0%	5,613	162	0.8%	1,407,604	5.2%	8,689	152	0.7%	5,360,066	19.8%	35,264	20,334	0.5%	27,107,560	0.3%	1,333	51	58	87			
Forsyth.....	11,471	7.6%	65,542,368	15.9%	5,714	3,914	2.6%	34,795,814	8.4%	8,890	5,562	3.7%	159,392,524	38.7%	28,657	151,853	3.5%	411,902,299	4.0%	2,713	4	4	7			
Franklin.....	1,621	7.3%	9,218,010	22.5%	5,687	386	1.7%	3,294,884	8.0%	8,536	265	1.2%	4,962,859	12.1%	18,728	22,144	0.5%	41,043,429	0.4%	1,853	47	46	32			
Gaston.....	5,892	7.0%	33,134,588	18.8%	5,624	1,734	2.0%	14,893,995	8.5%	8,589	1,652	2.0%	39,054,369	22.2%	23,641	84,668	1.9%	176,088,512	1.7%	2,080	9	13	20			
Gates.....	303	7.7%	1,104,248	23.2%	3,644	51	1.3%	373,403	7.9%	7,322	26	0.7%	477,026	10.0%	18,347	3,939	0.1%	4,749,826	0.0%	1,206	96	97	94			
Graham.....	99	3.3%	412,918	11.8%	4,171	20	0.7%	168,159	4.8%	8,408	27	0.9%	485,563	13.8%	17,984	2,992	0.1%	3,511,819	0.0%	1,174	98	98	97			
Granville.....	1,749	7.8%	10,016,443	22.1%	5,727	450	2.0%	4,007,519	8.9%	8,906	331	1.5%	6,858,898	15.1%	20,722	22,321	0.5%	45,273,828	0.4%	2,028	46	41	22			
Greene.....	273	4.1%	1,511,724	15.2%	5,537	62	0.9%	467,588	4.7%	7,542	52	0.8%	1,705,415	17.1%	32,796	6,676	0.2%	9,971,155	0.1%	1,494	85	81	67			
Guilford.....	15,991	7.5%	89,780,231	16.4%	5,614	5,941	2.8%	51,316,568	9.4%	8,638	7,444	3.5%	197,297,817	36.1%	26,504	214,287	4.9%	546,207,989	5.3%	2,549	3	3	12			
Halifax.....	833	4.0%	4,377,339	15.8%	5,255	188	0.9%	1,462,897	5.3%	7,781	209	1.0%	4,844,993	17.5%	23,182	20,725	0.5%	27,725,870	0.3%	1,338	49	57	86			
Harnett.....	2,661	6.7%	13,761,355	20.5%	5,171	111	1.8%	5,646,512	8.4%	7,942	442	1.1%	10,098,639	15.0%	22,848	39,622	0.9%	67,274,150	0.7%	1,698	26	30	49			
Haywood.....	1,410	5.8%	7,096,391	17.1%	5,033	332	1.4%	2,645,234	6.4%	7,968	356	1.5%	7,476,041	18.0%	21,000	24,513	0.6%	41,519,336	0.4%	1,694	41	44	50			
Henderson.....	3,491	7.4%	17,105,789	18.9%	4,900	1,048	2.2%	8,069,996	8.9%	7,700	925	2.0%	20,015,415	22.1%	21,638	47,012	1.1%	90,477,779	0.9%	1,925	23	24	26			
Hertford.....	367	4.7%	1,929,865	17.9%	5,258	88	1.1%	673,862	6.3%	7,658	85	1.1%	2,033,085	18.9%	23,919	7,785	0.2%	10,764,741	0.1%	1,383	80	80	80			
Hoke.....	794	5.1%	3,935,672	20.2%	4,957	183	1.2%	1,352,375	5.9%	7,390	80	0.5%	1,301,511	6.7%	16,269	15,537	0.4%	19,503,989	0.2%	1,255	62	68	91			
Hyde.....	65	3.6%	319,407	10.2%	4,914	26	1.4%	180,754	5.8%	6,952	35	1.9%	941,902	30.1%	26,911	1,819	0.0%	3,124,627	0.0%	1,718	99	99	47			
Iredell.....	5,589	8.1%	31,756,968	16.2%	5,682	2,081	3.0%	18,331,696	9.3%	8,809	2,782	4.0%	76,063,197	38.7%	27,341	69,109	1.6%	196,474,242	1.9%	2,843	14	11	6			
Jackson.....	712	5.3%	3,389,975	15.8%	4,761	177	1.3%	1,231,635	5.7%	6,958	225	1.7%	4,201,191	19.6%	18,672	13,337	0.3%	21,457,837	0.2%	1,609	68	65	57			

TABLE C2. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	< \$10,000					\$10,000 - \$19,999					\$20,000 - \$29,999					\$30,000 - \$39,999					\$40,000 - \$49,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston.....	10,778	15.5%	596,707	0.4%	55	11,094	15.9%	2,606,651	1.7%	235	8,867	12.7%	5,607,390	3.7%	632	7,348	10.5%	8,499,825	5.7%	1,157	5,667	8.1%	9,248,900	6.2%	1,632
Jones.....	587	16.7%	24,019	0.4%	41	687	19.5%	145,934	2.7%	212	607	17.2%	400,066	7.4%	659	416	11.8%	497,991	9.2%	1,197	289	8.2%	434,504	8.0%	1,503
Lee.....	3,992	16.6%	180,607	0.4%	45	4,500	18.7%	980,070	2.3%	218	3,905	16.2%	2,321,881	5.4%	595	2,689	11.2%	3,060,988	7.1%	1,138	1,820	7.6%	2,975,158	6.9%	1,635
Lenoir.....	4,263	18.1%	215,945	0.5%	51	4,979	21.1%	1,059,947	2.6%	213	4,500	19.1%	2,892,563	7.0%	643	2,721	11.5%	3,140,557	7.6%	1,154	1,647	7.0%	2,559,814	6.2%	1,554
Lincoln.....	4,773	16.0%	245,963	0.3%	52	4,723	15.8%	1,239,834	1.7%	263	3,849	12.9%	2,601,153	3.6%	676	3,042	10.2%	3,593,265	4.9%	1,181	2,388	8.0%	3,896,939	5.4%	1,632
Macon.....	2,666	19.4%	117,866	0.5%	44	2,732	19.9%	629,948	2.9%	231	2,104	15.3%	1,223,705	5.6%	582	1,483	10.8%	1,571,573	7.2%	1,060	1,005	7.3%	1,442,690	6.6%	1,436
Madison.....	1,514	19.2%	60,632	0.5%	40	1,537	19.5%	350,236	3.1%	228	1,118	14.2%	771,457	6.8%	690	889	11.3%	1,015,107	9.0%	1,142	621	7.9%	963,822	8.5%	1,552
Martin.....	1,582	18.4%	114,318	0.9%	72	1,789	20.9%	446,127	3.6%	249	1,441	16.8%	886,350	7.2%	615	970	11.3%	1,098,063	8.9%	1,132	654	7.6%	1,017,234	8.2%	1,555
McDowell.....	2,895	17.0%	132,188	0.5%	46	3,193	18.8%	830,809	3.2%	260	2,866	16.8%	2,022,938	7.8%	706	2,187	12.8%	2,591,185	10.0%	1,185	1,422	8.4%	2,377,081	9.2%	1,672
Mecklenburg.....	63,894	15.0%	4,490,772	0.3%	70	68,640	16.1%	16,842,521	1.1%	245	53,708	12.6%	35,914,651	2.4%	669	43,684	10.2%	53,699,103	3.6%	1,229	32,805	7.7%	57,369,063	3.8%	1,749
Mitchell.....	1,094	18.8%	48,766	0.5%	45	1,132	19.4%	275,812	2.9%	244	842	14.5%	556,271	5.9%	661	623	10.7%	711,456	7.6%	1,142	492	8.5%	804,362	8.6%	1,635
Montgomery.....	1,647	17.2%	105,884	0.7%	64	2,008	21.0%	430,980	2.9%	215	1,827	19.1%	1,083,852	7.3%	593	1,154	12.1%	1,307,148	8.8%	1,133	680	7.1%	1,110,898	7.7%	1,634
Moore.....	6,065	16.1%	293,603	0.3%	48	5,966	15.8%	1,456,497	1.6%	244	4,744	12.6%	3,007,122	3.3%	634	3,575	9.5%	3,816,781	4.2%	1,068	2,644	7.0%	3,872,719	4.2%	1,465
Nash.....	6,758	17.2%	299,372	0.4%	44	7,725	19.6%	1,646,821	2.2%	213	5,857	14.9%	3,662,749	4.9%	625	4,508	11.4%	5,114,869	6.9%	1,135	2,957	7.5%	4,779,017	6.4%	1,616
New Hanover.....	15,816	17.6%	977,319	0.4%	62	14,902	16.6%	4,401,870	1.9%	295	11,221	12.5%	8,219,465	3.5%	733	8,939	10.0%	10,991,014	4.7%	1,230	6,476	7.2%	10,826,197	4.6%	1,672
Northampton.....	1,173	16.3%	44,202	0.5%	38	1,603	22.3%	304,441	3.5%	190	1,249	17.4%	754,626	8.7%	604	881	12.3%	838,113	9.6%	951	580	8.1%	806,823	9.3%	1,391
Onslow.....	9,655	17.7%	501,161	0.6%	52	10,573	19.4%	2,748,603	3.5%	260	8,329	15.2%	5,036,895	6.4%	605	5,983	11.0%	5,882,315	7.4%	983	4,123	7.5%	5,487,767	6.9%	1,331
Orange.....	8,681	15.7%	531,484	0.2%	61	6,998	12.7%	2,176,539	0.9%	311	6,502	11.8%	4,926,466	2.1%	758	4,928	8.9%	6,126,346	2.6%	1,243	3,500	6.3%	5,947,497	2.5%	1,699
Pamlico.....	840	16.8%	32,319	0.3%	38	850	17.0%	182,147	1.9%	214	698	14.0%	430,333	4.6%	617	478	9.6%	506,039	5.4%	1,059	385	7.7%	523,933	5.6%	1,361
Pasquotank.....	2,562	17.0%	113,224	0.5%	44	2,914	19.4%	626,477	3.0%	215	2,174	14.5%	1,272,216	6.1%	585	1,618	10.8%	1,621,187	7.7%	1,002	1,133	7.5%	1,416,782	6.8%	1,250
Pender.....	3,587	17.2%	177,615	0.5%	50	3,660	17.5%	868,051	2.2%	237	2,756	13.2%	1,664,152	4.2%	604	2,095	10.0%	2,279,726	5.8%	1,088	1,580	7.6%	2,449,465	6.2%	1,550
Perquimans.....	765	15.1%	34,896	0.4%	46	907	17.9%	189,042	2.4%	208	685	13.5%	408,811	5.2%	597	520	10.3%	521,088	6.7%	1,002	383	7.6%	455,451	5.8%	1,189
Person.....	2,584	16.5%	134,109	0.5%	52	2,790	17.8%	629,813	2.3%	226	2,216	14.2%	1,497,329	5.4%	676	1,793	11.5%	2,096,290	7.5%	1,169	1,291	8.2%	2,151,325	7.7%	1,666
Pitt.....	11,246	17.4%	648,310	0.4%	58	12,731	19.7%	3,092,553	2.1%	243	9,256	14.3%	6,372,681	4.4%	688	6,386	9.9%	7,755,051	5.3%	1,214	4,631	7.2%	8,054,382	5.5%	1,739
Polk.....	1,458	18.5%	70,193	0.5%	48	1,344	17.0%	325,311	2.4%	242	981	12.4%	553,677	4.1%	564	794	10.0%	720,144	5.3%	907	594	7.5%	735,933	5.4%	1,239
Randolph.....	9,768	17.2%	452,772	0.5%	46	10,487	18.4%	2,618,286	2.6%	250	9,021	15.9%	5,943,603	5.9%	659	6,535	11.5%	7,691,230	7.7%	1,177	4,668	8.2%	7,895,281	7.9%	1,691
Richmond.....	2,995	17.0%	117,786	0.5%	39	4,476	25.4%	846,229	3.7%	189	3,016	17.1%	1,797,209	7.8%	596	1,858	10.6%	2,092,249	9.0%	1,126	1,272	7.2%	1,925,260	8.3%	1,514
Robeson.....	8,492	18.8%	412,329	0.8%	49	11,558	25.5%	2,051,503	3.8%	177	8,311	18.4%	4,822,341	9.0%	580	5,326	11.8%	5,925,020	11.1%	1,112	3,050	6.7%	4,807,474	9.0%	1,576
Rockingham.....	6,162	16.7%	266,112	0.4%	43	6,788	18.4%	1,632,580	2.5%	241	5,677	15.4%	3,759,110	5.8%	662	4,240	11.5%	4,915,075	7.6%	1,159	2,867	7.8%	4,663,891	7.2%	1,627
Rowan.....	9,582	17.2%	432,427	0.4%	45	10,480	18.8%	2,362,095	2.4%	225	8,217	14.7%	5,317,631	5.4%	647	6,240	11.2%	7,172,029	7.3%	1,149	4,414	7.9%	7,172,672	7.3%	1,625
Rutherford.....	4,393	18.5%	197,497	0.6%	45	4,751	20.0%	1,072,941	3.1%	226	3,570	15.0%	2,198,728	6.4%	616	2,744	11.5%	2,938,212	8.6%	1,071	1,852	7.8%	2,724,786	8.0%	1,471
Sampson.....	4,537	17.5%	294,059	0.7%	65	5,051	19.5%	1,006,390	2.5%	199	4,761	18.4%	2,897,769	7.2%	609	3,602	13.9%	3,994,269	9.9%	1,109	1,926	7.4%	3,092,403	7.7%	1,606
Scotland.....	2,505	18.7%	102,825	0.6%	41	3,250	24.3%	568,498	3.3%	175	2,112	15.8%	1,211,834	7.1%	574	1,423	10.6%	1,533,331	9.0%	1,078	980	7.3%	1,483,870	8.7%	1,514
Stanly.....	4,139	17.2%	211,480	0.5%	51	4,313	17.9%	1,130,030	2.6%	262	3,366	14.0%	2,241,039	5.1%	666	2,701	11.2%	3,182,855	7.2%	1,178	1,947	8.1%	3,185,576	7.2%	1,636
Stokes.....	2,928	15.9%	141,630	0.4%	48	3,159	17.1%	854,590	2.5%	271	2,479	13.5%	1,744,609	5.2%	704	2,078	11.3%	2,482,563	7.4%	1,195	1,594	8.7%	2,661,231	7.9%	1,670
Surry.....	5,038	18.3%	248,915	0.5%	49	5,350	19.5%	1,323,431	2.9%	247	4,228	15.4%	2,728,602	5.9%	645	2,983	10.9%	3,366,951	7.3%	1,129	2,203	8.0%	3,413,994	7.4%	1,550
Swain.....	1,305	19.2%	37,273	0.6%	29	1,483	21.8%	260,823	4.5%	176	1,067	15.7%	445,645	7.6%	418	799	11.8%	604,602	10.3%	757	551	8.1%	584,396	10.0%	1,061
Transylvania.....	2,262	17.9%	90,016	0.4%	40	2,380	18.8%	561,729	2.7%	236	1,721	13.6%	1,070,464	5.1%	622	1,310	10.4%	1,360,682	6.5%	1,039	923	7.3%	1,295,259	6.2%	1,403
Tyrrell.....	310	21.1%	9,659	0.5%	31	336	22.9%	64,913	3.3%	193	232	15.8%	147,946	7.5%	638	161	11.0%	180,990	9.2%	1,124	114	7.8%	184,995	9.4%	1,623
Union.....	13,322	16.0%	871,038	0.3%	65	11,289	13.5%	2,887,844	1.1%	256	9,316	11.2%	5,749,161	2.1%	617	7,596	9.1%	8,198,219	3.1%	1,079	5,836	7.0%	9,039,271	3.4%	1,549
Vance.....	3,209	18.4%	112,216	0.5%	35	3,940	22.6%	786,031	3.2%	200	3,338	19.1%	1,998,756	8.1%	599	2,022	11.6%	2,276,403	9.3%	1,126	1,166	6.7%	1,865,634	7.6%	1,600
Wake.....	60,040	14.2%	3,737,764	0.2%	62	54,030	12.8%	15,437,048	1.0%	286	45,450	10.8%	32,343,894	2.1%	712	39,743	9.4%	50,409,228	3.3%	1,268	30,459	7.2%	53,782,693	3.5%	1,766
Warren.....	1,082	17.8%	40,026	0.6%	37	1,301	21.4%	248,801	3.7%	191	1,180	19.4%	707,347	10.6%	599	807	13.3%	864,751	12.9%	1,072	448	7.4%	655,445	9.8%	1,463
Washington.....	962	20.0%	45,270	0.7%	47	1,094	22.8%	197,805	3.0%	181	785	16.4%	483,128	7.3%	615	540	11.2%	588,535	8.9%	1,090	320	6.7%	499,211	7.5%	1,560
Watauga.....	3,809	21.6%	242,485	0.6%	64	2,975	16.9%	953,078	2.5%	320	2,230	12.7%	1,584,037	4.1%	710	1,489	8.5%	1,670,136	4.4%	1,122	1,290	7.3%	1,970,907	5.1%	1,528
Wayne.....	7,230	16.1%	393,655	0.5%	54	9,011	20.1%	2,094,512	2.8%	232	7,770	17.3%	4,823,635	6.5%	621	5,224	11.6%	6,001,910	7.8%	1,111	3,351	7.5%	5,201,862	7.0%	1,552
Wilkes.....	4,998	18.3%	243,635	0.5%	49	5,224	19.2%	1,309,801	2.8%	251	4,649	17.0%	3,189,536	6.9%	686	2,823	10.3%	3,097,294	6.7%	1,097	2,065	7.6%	3,284,14		

TABLE C2. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																								
	\$50,000 - \$59,999					\$60,000 - \$69,999					\$70,000 - \$79,999					\$80,000 - \$89,999					\$90,000 - \$99,999				
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]
Johnston.....	4,490	6.4%	9,342,428	6.2%	2,081	3,888	5.6%	9,914,215	6.6%	2,550	3,413	4.9%	10,570,093	7.1%	3,097	2,974	4.3%	10,756,478	7.2%	3,617	2,417	3.5%	10,245,676	6.8%	4,239
Jones.....	228	6.5%	441,561	8.1%	1,937	150	4.3%	326,577	6.0%	2,177	138	3.9%	425,448	7.8%	3,083	98	2.8%	324,872	6.0%	3,315	75	2.1%	291,813	5.4%	3,891
Lee.....	1,393	5.8%	2,834,602	6.6%	2,035	1,105	4.6%	2,730,769	6.4%	2,471	935	3.9%	2,833,955	6.6%	3,031	786	3.3%	2,651,252	6.2%	3,373	632	2.6%	2,448,957	5.7%	3,875
Lenoir.....	1,153	4.9%	2,233,370	5.4%	1,937	951	4.0%	2,250,753	5.4%	2,367	714	3.0%	2,027,275	4.9%	2,839	662	2.8%	2,191,285	5.3%	3,310	479	2.0%	1,792,567	4.3%	3,742
Lincoln.....	1,867	6.3%	3,970,996	5.5%	2,127	1,588	5.3%	4,070,762	5.6%	2,563	1,251	4.2%	3,866,738	5.3%	3,091	1,140	3.8%	4,087,275	5.6%	3,585	985	3.3%	4,072,756	5.6%	4,135
Macon.....	767	5.6%	1,302,346	6.0%	1,698	658	4.8%	1,496,026	6.9%	2,274	505	3.7%	1,305,369	6.0%	2,585	402	2.9%	1,177,638	5.4%	2,929	309	2.3%	1,063,146	4.9%	3,441
Madison.....	512	6.5%	987,610	8.7%	1,929	419	5.3%	1,067,886	9.4%	2,549	337	4.3%	996,390	8.8%	2,957	254	3.2%	863,511	7.6%	3,400	186	2.4%	726,124	6.4%	3,904
Martin.....	466	5.4%	912,060	7.4%	1,957	385	4.5%	977,504	7.9%	2,539	290	3.4%	845,495	6.8%	2,916	236	2.8%	828,503	6.7%	3,511	211	2.5%	834,243	6.7%	3,954
McDowell.....	1,039	6.1%	2,243,936	8.7%	2,160	869	5.1%	2,306,393	8.9%	2,654	734	4.3%	2,362,551	9.1%	3,219	497	2.9%	1,786,540	6.9%	3,595	357	2.1%	1,458,896	5.6%	4,087
Mecklenburg	25,161	5.9%	55,560,248	3.7%	2,208	19,974	4.7%	53,355,347	3.6%	2,671	16,365	3.8%	51,573,228	3.4%	3,151	13,932	3.3%	50,843,025	3.4%	3,649	11,732	2.7%	48,678,242	3.2%	4,149
Mitchell.....	419	7.2%	890,177	9.5%	2,125	328	5.6%	833,945	8.9%	2,543	263	4.5%	831,465	8.9%	3,161	178	3.1%	637,392	6.8%	3,581	126	2.2%	511,742	5.5%	4,061
Montgomery.....	488	5.1%	958,714	6.5%	1,965	429	4.5%	1,044,883	7.1%	2,436	312	3.3%	950,587	6.4%	3,047	227	2.4%	782,578	5.3%	3,447	175	1.8%	715,242	4.8%	4,087
Moore.....	2,161	5.7%	3,878,761	4.2%	1,795	1,914	5.1%	4,071,089	4.4%	2,127	1,742	4.6%	4,429,227	4.8%	2,543	1,440	3.8%	4,313,663	4.7%	2,996	1,304	3.5%	4,367,875	4.8%	3,350
Nash.....	2,395	6.1%	5,072,108	6.8%	2,118	1,835	4.7%	4,612,911	6.2%	2,514	1,489	3.8%	4,440,177	6.0%	2,982	1,158	2.9%	4,041,364	5.5%	3,490	965	2.5%	3,849,614	5.2%	3,989
New Hanover	5,042	5.6%	10,126,811	4.3%	2,008	4,249	4.7%	10,321,003	4.4%	2,429	3,615	4.0%	10,339,755	4.4%	2,860	3,151	3.5%	10,373,910	4.4%	3,292	2,534	2.8%	9,773,337	4.2%	3,857
Northampton	397	5.5%	702,979	8.1%	1,771	287	4.0%	605,844	7.0%	2,111	237	3.3%	599,155	6.9%	2,528	191	2.7%	672,499	6.6%	2,997	164	2.3%	541,817	6.2%	3,304
Onslow.....	3,421	6.3%	5,703,290	7.2%	1,667	2,726	5.0%	5,469,087	6.9%	2,006	2,160	4.0%	5,099,253	6.5%	2,361	1,693	3.1%	4,823,500	6.1%	2,849	1,381	2.5%	4,409,439	5.6%	3,193
Orange.....	2,833	5.1%	5,867,874	2.5%	2,071	2,300	4.2%	5,722,499	2.4%	2,488	2,084	3.8%	6,082,421	2.6%	2,919	1,882	3.4%	6,399,499	2.7%	3,400	1,629	3.0%	6,372,291	2.7%	3,912
Pamlico.....	303	6.1%	493,568	5.3%	1,629	266	5.3%	542,021	5.8%	2,038	240	4.8%	635,755	6.8%	2,649	184	3.7%	509,872	5.5%	2,771	148	3.0%	512,875	5.5%	3,465
Pasquotank.....	953	6.3%	1,445,331	6.9%	1,517	770	5.1%	1,473,092	7.0%	1,913	635	4.2%	1,444,767	6.9%	2,275	508	3.4%	1,364,341	6.5%	2,686	408	2.7%	1,211,959	5.8%	2,970
Pender.....	1,274	6.1%	2,419,432	6.1%	1,899	1,066	5.1%	2,559,587	6.5%	2,401	891	4.3%	2,561,219	6.5%	2,875	816	3.9%	2,666,735	6.8%	3,268	628	3.0%	2,452,788	6.2%	3,906
Perquimans.....	333	6.6%	490,359	6.3%	1,473	281	5.6%	554,399	7.1%	1,973	255	5.0%	635,725	8.1%	2,493	211	4.2%	550,561	7.0%	2,609	157	3.1%	479,877	6.1%	3,057
Person.....	1,057	6.8%	2,225,322	8.0%	2,105	819	5.2%	2,157,335	7.8%	2,634	688	4.4%	2,167,252	7.8%	3,150	542	3.5%	1,927,944	6.9%	3,557	450	2.9%	1,853,777	6.7%	4,120
Pitt.....	3,444	5.3%	7,270,582	5.0%	2,111	2,815	4.4%	7,086,238	4.9%	2,517	2,406	3.7%	7,432,928	5.1%	3,089	2,111	3.3%	7,480,551	5.1%	3,544	1,776	2.7%	7,150,179	4.9%	4,026
Polk.....	510	6.5%	790,684	5.8%	1,550	394	5.0%	762,701	5.6%	1,936	348	4.4%	794,605	5.8%	2,283	273	3.5%	708,331	5.2%	2,595	230	2.9%	657,347	4.8%	2,858
Randolph.....	3,639	6.4%	7,748,056	7.7%	2,129	2,904	5.1%	7,587,369	7.6%	2,613	2,373	4.2%	7,591,954	7.6%	3,199	1,934	3.4%	7,187,713	7.2%	3,717	1,384	2.4%	5,882,320	5.9%	4,250
Richmond.....	941	5.3%	1,896,963	8.2%	2,016	708	4.0%	1,732,724	7.5%	2,447	552	3.1%	1,618,580	7.0%	2,932	432	2.5%	1,461,306	6.3%	3,383	361	2.1%	1,402,980	6.1%	3,886
Robeson.....	2,139	4.7%	4,303,339	8.1%	2,012	1,508	3.3%	3,700,730	6.9%	2,454	1,197	2.6%	3,491,295	6.5%	2,917	962	2.1%	3,159,885	5.9%	3,285	631	1.4%	2,426,689	4.5%	3,846
Rockingham.....	2,325	6.3%	4,828,073	7.4%	2,077	1,830	5.0%	4,654,061	7.2%	2,543	1,600	4.3%	4,860,933	7.5%	3,038	1,279	3.5%	4,512,906	6.9%	3,528	963	2.6%	3,971,286	6.1%	4,124
Rowan.....	3,600	6.4%	7,462,354	7.5%	2,073	2,898	5.2%	7,273,420	7.4%	2,510	2,370	4.2%	7,190,014	7.3%	3,034	1,874	3.4%	6,638,774	6.7%	3,543	1,497	2.7%	6,065,610	6.1%	4,052
Rutherford.....	1,487	6.3%	2,776,779	8.1%	1,867	1,158	4.9%	2,688,659	7.8%	2,322	920	3.9%	2,561,026	7.5%	2,784	727	3.1%	2,336,326	6.8%	3,214	571	2.4%	2,092,138	6.1%	3,664
Sampson.....	1,286	5.0%	2,707,110	6.7%	2,105	1,010	3.9%	2,505,964	6.2%	2,481	859	3.3%	2,523,355	6.3%	2,938	647	2.5%	2,268,446	5.6%	3,506	525	2.0%	2,026,479	5.0%	3,860
Scotland.....	710	5.3%	1,358,507	7.9%	1,913	553	4.1%	1,231,301	7.2%	2,227	412	3.1%	1,111,569	6.5%	2,698	327	2.4%	1,026,672	6.0%	3,140	257	1.9%	870,348	5.1%	3,387
Stanly.....	1,590	6.6%	3,338,507	7.6%	2,100	1,321	5.5%	3,353,232	7.6%	2,538	1,098	4.6%	3,369,995	7.6%	3,069	881	3.7%	3,101,440	7.0%	3,520	718	3.0%	2,938,264	6.6%	4,092
Stokes.....	1,339	7.3%	2,803,588	8.3%	2,094	1,089	5.9%	2,828,127	8.4%	2,597	908	4.9%	2,849,454	8.4%	3,138	778	4.2%	2,899,649	8.6%	3,727	553	3.0%	2,396,647	7.1%	4,334
Surry.....	1,723	6.3%	3,518,011	7.6%	2,042	1,335	4.9%	3,336,991	7.2%	2,500	1,099	4.0%	3,352,905	7.3%	3,051	880	3.2%	3,070,029	6.6%	3,489	670	2.4%	2,737,463	5.9%	4,086
Swain.....	376	5.5%	570,629	9.8%	1,518	278	4.1%	498,800	8.5%	1,794	213	3.1%	464,413	7.9%	2,180	150	2.2%	344,433	5.9%	2,296	125	1.8%	306,008	5.2%	2,448
Transylvania.....	765	6.1%	1,384,855	6.6%	1,810	667	5.3%	1,479,181	7.0%	2,218	493	3.9%	1,301,245	6.2%	2,639	433	3.4%	1,259,897	6.0%	2,910	325	2.6%	1,084,254	5.1%	3,336
Tyrrell.....	77	5.3%	127,193	6.5%	1,652	58	4.0%	134,443	6.9%	2,318	46	3.1%	125,187	6.4%	2,721	45	3.1%	127,358	6.5%	2,830	25	1.7%	114,807	5.9%	4,592
Union.....	4,774	5.7%	9,395,912	3.5%	1,968	4,229	5.1%	10,205,261	3.8%	2,413	3,854	4.6%	11,163,586	4.2%	2,897	3,288	3.9%	11,271,762	4.2%	3,428	2,850	3.4%	11,188,017	4.2%	3,926
Vance.....	841	4.8%	1,703,754	6.9%	2,026	660	3.8%	1,620,545	6.6%	2,455	559	3.2%	1,621,396	6.6%	2,901	413	2.4%	1,352,665	5.5%	3,275	331	1.9%	1,295,439	5.3%	3,914
Wake.....	24,565	5.8%	54,223,110	3.5%	2,207	20,471	4.9%	54,587,497	3.5%	2,667	18,086	4.3%	56,607,965	3.7%	3,130	16,474	3.9%	60,380,822	3.9%	3,665	14,850	3.5%	61,925,851	4.0%	4,170
Warren.....	322	5.3%	564,603	8.4%	1,753	224	3.7%	437,783	6.5%	1,954	198	3.3%	505,246	7.5%	2,552	140	2.3%	434,866	6.5%	3,106	100	1.6%	335,246	5.0%	3,352
Washington.....	236	4.9%	452,475	6.8%	1,917	155	3.2%	369,365	5.6%	2,383	161	3.4%	449,754	6.8%	2,794	117	2.4%	392,953	5.9%	3,359	105	2.2%	418,695	6.3%	3,988
Watauga.....	1,003	5.7%	1,894,631	4.9%	1,889	849	4.8%	1,975,344	5.2%	2,327	711	4.0%	1,903,396	5.0%	2,677	593	3.4%	1,860,114	4.9%	3,137	477	2.7%	1,695,169	4.4%	3,554
Wayne.....	2,577	5.7%	4,992,738	6.7%	1,937	2,083	4.6%	4,830,131	6.5%	2,319	1,648	3.7%	4,600,547	6.2%	2,792	1,383	3.1%	4,364,859	5.9%	3,156	1,080	2.4%	3,951,319	5.3%	3,659
Wilkes.....	1,704	6.2%	3,591,205	7.8%	2,108	1,364	5.0%	3,535,240	7.7%	2,592	1,054	3.9%	3,185,283	6.9%	3,022	828	3.0%	2,886,816</							

TABLE C2. TAX YEAR 2013 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

County	FAGI Level																				Total Returns Filed and Net Tax Liability					
	\$100,000 - \$149,999					\$150,000 - \$199,999					\$200,000 or more					Returns filed	% of total	Net tax [\$]	% of total	Avg tax [\$]	Rank					
	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]	Returns filed	% of county	Net tax [\$]	% of county	Avg tax [\$]						Returns filed	Net tax liability	Average			
																	Total	Average								
Johnston.....	6,028	8.6%	35,186,511	23.5%	5,837	1,633	2.3%	14,437,031	9.6%	8,841	1,105	1.6%	22,784,209	15.2%	20,619	69,702	1.6%	149,796,114	1.5%	2,149	13	15	19			
Jones.....	171	4.9%	912,886	16.8%	5,339	43	1.2%	358,724	6.6%	8,342	32	0.9%	835,751	15.4%	26,117	3,521	0.1%	5,420,146	0.1%	1,539	97	95	65			
Lee.....	1,542	6.4%	8,504,600	19.8%	5,515	441	1.8%	3,647,906	8.5%	8,272	336	1.4%	7,782,280	18.1%	23,162	24,076	0.6%	42,953,025	0.4%	1,784	43	43	37			
Lenoir.....	981	4.2%	5,365,028	13.0%	5,469	266	1.1%	2,281,249	5.5%	8,576	299	1.3%	13,303,063	32.2%	44,492	23,615	0.5%	41,313,416	0.4%	1,749	45	45	42			
Lincoln.....	2,400	8.0%	13,615,099	18.7%	5,673	893	3.0%	7,756,532	10.7%	8,686	917	3.1%	19,678,248	27.1%	21,459	29,816	0.7%	72,695,560	0.7%	2,438	35	29	13			
Macon.....	676	4.9%	3,160,154	14.5%	4,675	194	1.4%	1,385,306	6.3%	7,141	232	1.7%	5,940,849	27.2%	25,607	13,733	0.3%	21,816,616	0.2%	1,589	66	64	60			
Madison.....	361	4.6%	1,826,347	16.1%	5,059	80	1.0%	681,850	6.0%	8,523	65	0.8%	1,002,781	8.9%	15,427	7,893	0.2%	11,313,753	0.1%	1,433	79	77	74			
Martin.....	392	4.6%	2,241,644	18.1%	5,718	90	1.0%	829,974	6.7%	9,222	71	0.8%	1,348,621	10.9%	18,995	8,577	0.2%	12,380,136	0.1%	1,443	77	75	71			
McDowell.....	701	4.1%	3,765,806	14.5%	5,372	114	0.7%	917,994	3.5%	8,053	146	0.9%	3,113,985	12.0%	21,329	17,020	0.4%	25,910,302	0.3%	1,522	60	60	66			
Mecklenburg	36,400	8.4%	208,050,499	13.9%	5,773	15,975	3.7%	142,712,139	9.5%	8,933	24,720	5.8%	722,560,264	48.1%	29,230	426,630	9.8%	1,501,649,202	14.6%	3,520	1	2	3			
Mitchell.....	230	4.0%	1,205,607	12.9%	5,242	55	0.9%	407,778	4.4%	7,414	39	0.7%	1,642,010	16.0%	42,103	5,821	0.1%	9,356,783	0.1%	1,607	89	84	58			
Montgomery.....	382	4.0%	1,993,959	13.5%	5,220	111	1.2%	909,612	6.2%	8,195	128	1.3%	3,380,941	22.9%	26,414	9,568	0.2%	14,775,278	0.1%	1,544	73	71	64			
Moore.....	3,476	9.2%	16,180,913	17.7%	4,655	1,224	3.2%	9,138,599	10.0%	7,466	1,510	4.0%	32,725,180	35.7%	21,672	37,765	0.9%	91,552,029	0.9%	2,424	30	22	14			
Nash.....	2,454	6.2%	13,767,683	18.6%	5,610	614	1.6%	5,458,444	7.4%	8,890	672	1.7%	17,383,271	23.5%	25,868	39,387	0.9%	74,128,400	0.7%	1,882	27	28	30			
New Hanover	7,417	8.3%	39,279,379	16.7%	5,296	2,829	3.2%	23,144,470	9.9%	8,181	3,496	3.9%	85,974,073	36.6%	24,592	89,687	2.1%	234,748,419	2.3%	2,617	8	9	10			
Northampton	307	4.3%	1,479,686	17.0%	4,820	57	0.8%	439,603	5.1%	7,712	58	0.8%	1,013,199	11.6%	17,469	7,184	0.2%	8,702,987	0.1%	1,211	82	87	93			
Onslow.....	3,211	5.9%	14,836,593	18.8%	4,621	782	1.4%	5,494,786	7.0%	7,027	587	1.1%	13,548,970	17.1%	23,082	54,624	1.2%	79,041,659	0.8%	1,447	21	25	70			
Orange.....	5,576	10.1%	30,632,967	13.0%	5,494	3,045	5.5%	25,933,280	11.0%	8,517	1,289	9.4%	129,148,593	54.8%	24,798	55,166	1.3%	235,867,756	2.3%	4,276	20	8	1			
Pamlico.....	398	8.0%	1,962,829	21.0%	4,932	104	2.1%	872,145	9.3%	8,386	98	2.0%	2,147,980	23.0%	21,918	4,992	0.3%	9,351,816	0.1%	1,873	91	85	31			
Pasquotank.....	922	6.1%	3,825,453	18.3%	4,149	234	1.6%	1,654,804	7.9%	7,072	205	1.4%	3,464,578	16.5%	16,900	15,036	0.3%	20,934,211	0.2%	1,392	64	67	79			
Pender.....	1,654	7.9%	8,953,536	22.8%	5,413	488	2.3%	3,979,740	10.1%	8,155	381	1.8%	6,313,113	16.0%	16,570	20,876	0.5%	39,345,159	0.4%	1,885	48	48	29			
Perquimans.....	383	7.6%	1,703,896	21.8%	4,449	93	1.8%	584,973	7.5%	6,290	83	1.6%	1,217,149	15.6%	14,664	5,056	0.1%	7,826,227	0.1%	1,548	90	89	63			
Person.....	1,045	6.7%	6,031,148	21.7%	5,771	221	1.4%	1,920,576	6.9%	8,690	155	1.0%	3,001,036	10.8%	19,362	15,651	0.4%	27,793,256	0.3%	1,776	61	56	38			
Pitt.....	4,572	7.1%	25,904,964	17.8%	5,666	1,524	2.4%	13,341,714	9.2%	8,754	1,697	2.6%	44,040,489	30.2%	25,952	64,595	1.5%	145,630,622	1.4%	2,255	16	16	16			
Polk.....	545	6.9%	2,214,943	16.2%	4,064	211	2.7%	1,380,456	10.1%	6,542	220	2.8%	3,951,667	17.9%	17,962	7,902	0.2%	13,665,992	0.1%	1,729	78	73	45			
Randolph.....	2,889	5.1%	16,393,400	16.4%	5,674	629	1.1%	5,352,990	5.3%	8,510	627	1.1%	17,853,849	17.8%	28,475	56,858	1.3%	100,198,823	1.0%	1,762	18	19	41			
Richmond.....	717	4.1%	3,729,211	16.1%	5,201	140	0.8%	1,147,005	5.0%	8,193	129	0.7%	3,394,685	14.7%	26,315	17,597	0.4%	23,162,187	0.2%	1,316	55	63	88			
Robeson.....	1,430	3.2%	7,441,080	13.9%	5,204	326	0.7%	2,650,215	5.0%	8,129	359	0.8%	8,192,598	15.3%	22,821	45,289	1.0%	53,384,498	0.5%	1,179	24	35	96			
Rockingham.....	2,212	6.0%	12,468,556	19.2%	5,637	519	1.4%	4,484,583	6.9%	8,641	401	1.1%	9,977,414	15.4%	24,881	36,863	0.8%	64,994,580	0.6%	1,763	31	32	40			
Rowan.....	3,137	5.6%	17,496,409	17.7%	5,577	774	1.4%	6,683,943	6.8%	8,636	786	1.4%	17,642,702	17.8%	22,446	55,869	1.3%	98,910,080	1.0%	1,770	19	20	39			
Rutherford.....	1,074	4.5%	5,143,140	15.0%	4,789	254	1.1%	1,978,419	5.8%	7,789	281	1.2%	5,558,690	16.2%	19,782	23,782	0.5%	34,267,341	0.3%	1,441	44	51	72			
Sampson.....	1,127	4.4%	6,064,560	15.1%	5,381	275	1.1%	2,377,433	5.9%	8,645	272	1.1%	8,423,555	21.0%	30,969	25,878	0.6%	40,181,792	0.4%	1,553	40	47	62			
Scotland.....	559	4.2%	2,805,684	16.4%	5,019	152	1.1%	1,196,433	7.0%	7,871	131	1.0%	2,592,021	15.2%	19,786	13,371	0.3%	17,092,893	0.2%	1,278	67	70	89			
Stanly.....	1,417	5.9%	7,773,512	17.6%	5,486	331	1.4%	2,823,272	6.4%	8,530	294	1.2%	7,564,890	17.1%	25,731	24,116	0.6%	44,214,092	0.4%	1,833	42	42	34			
Stokes.....	1,139	6.2%	6,751,945	20.0%	5,928	220	1.2%	1,997,942	5.9%	9,082	161	0.9%	3,328,420	9.9%	20,673	18,425	0.4%	33,740,395	0.3%	1,831	54	52	35			
Surry.....	1,276	4.6%	7,047,229	15.3%	5,523	336	1.2%	2,812,897	6.1%	8,372	363	1.3%	9,227,768	20.0%	25,421	27,484	0.6%	46,185,186	0.4%	1,680	38	39	52			
Swain.....	340	5.0%	930,043	15.9%	2,735	68	1.0%	291,574	5.0%	4,288	37	0.5%	505,561	8.7%	13,664	6,792	0.2%	5,844,200	0.1%	860	84	93	100			
Transylvania.....	859	6.8%	3,835,940	18.2%	4,466	261	2.1%	1,965,930	9.3%	7,532	236	1.9%	4,370,238	20.8%	18,518	12,635	0.3%	21,059,690	0.2%	1,667	69	66	53			
Tyrrell.....	42	2.9%	175,805	9.0%	4,186	9	0.6%	71,421	3.6%	7,936	11	0.8%	497,410	25.4%	45,219	1,466	0.0%	1,962,127	0.0%	1,338	100	100	85			
Union.....	8,678	10.4%	48,849,750	18.2%	5,629	3,687	4.4%	31,919,045	11.9%	8,657	4,753	5.7%	107,838,827	40.2%	22,689	83,472	1.9%	268,577,693	2.6%	3,218	10	6	5			
Vance.....	635	3.6%	3,321,218	13.5%	5,230	164	0.9%	1,227,716	5.0%	7,486	153	0.9%	5,376,239	21.9%	35,139	17,431	0.4%	24,558,012	0.2%	1,409	57	62	77			
Wake.....	48,860	11.6%	287,604,872	18.6%	5,886	22,582	5.4%	205,469,279	13.3%	9,099	26,298	6.2%	608,042,106	39.4%	23,121	421,908	9.7%	1,544,552,129	15.0%	3,661	2	1	2			
Warren.....	193	3.2%	858,928	12.8%	4,450	37	0.6%	223,005	3.3%	6,027	45	0.7%	828,262	12.4%	18,406	6,077	0.1%	6,704,309	0.1%	1,103	87	91	99			
Washington.....	231	4.8%	1,274,892	19.3%	5,519	49	1.0%	439,119	6.6%	8,962	46	1.0%	1,007,850	15.2%	21,910	4,801	0.1%	6,619,052	0.1%	1,379	92	92	81			
Watauga.....	1,258	7.1%	6,234,913	16.3%	4,956	398	2.3%	3,193,913	8.3%	8,025	515	2.9%	13,127,422	34.3%	25,490	17,597	0.4%	38,305,545	0.4%	2,177	55	49	18			
Wayne.....	2,306	5.1%	11,885,079	15.9%	5,154	578	1.3%	4,838,072	6.5%	8,370	633	1.4%	16,738,436	22.5%	26,443	44,874	1.0%	74,516,755	0.7%	1,661	25	27	55			
Wilkes.....	1,256	4.6%	6,793,830	14.8%	5,409	360	1.3%	3,008,652	6.5%	8,357	354	1.3%	9,509,208	20.7%	26,862	27,279	0.6%	46,004,481	0.4%	1,686	39	40	51			
Wilson.....	2,107	5.9%	11,782,037	18.0%	5,592	634	1.8%	5,604,798	8.6%	8,840	581	1.6%	14,006,555	21.5%	24,108	35,934	0.8%	65,286,379	0.6%	1,817	32	31	36			
Yadkin.....	874	5.7%	5,021,530	18.9%	5,745	190	1.2%	1,681,633	6.3%	8,851	166	1.1%	3,337,874	12.5%	20,108	15,345	0.4%	26,603,756	0.3%	1,734	63	59	43			
Yancey.....	259	3.8%	1,291,073	13.2%	4,985	69	1.0%	528,346	5.4%	7,657	63	0.9%	1,221,135	12.5%	19,383	6,836	0.2%	9,790,443	0.1%	1,432	83	83	75			
Out-of-State.....	38,112	9.0%	98,078,397	13.2%	2,573	19,008	4.5%	60,766,363	8.2%	3,197	59,636															

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2013 AND 2012

County	Total Returns Filed [Combined Filing Statuses]		Filing Status																			
			Single					Married Filing Jointly/ Qualifying Widow(er)					Married Filing Separately					Head of Household				
			Tax year 2013		Tax year 2012		% change 13/12	Tax year 2013		Tax year 2012		% change 13/12	Tax year 2013		Tax year 2012		% change 13/12	Tax year 2013		Tax year 2012		% change 13/12
			Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county	
			2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
Alamance.....	64,227	63,291	25,900	40.3%	24,843	39.3%	4.3%	24,206	37.7%	24,302	38.4%	-0.4%	1,184	1.8%	1,137	1.8%	4.1%	12,937	20.1%	13,009	20.6%	-0.6%
Alexander.....	14,567	14,390	5,599	38.4%	5,466	38.0%	2.4%	6,755	46.4%	6,788	47.2%	-0.5%	260	1.8%	244	1.7%	6.6%	1,953	13.4%	1,892	13.1%	3.2%
Alleghany.....	4,190	4,233	1,490	35.6%	1,526	36.1%	-2.4%	2,115	50.5%	2,112	49.9%	0.1%	59	1.4%	60	1.4%	-1.7%	526	12.6%	535	12.6%	-1.7%
Anson.....	8,833	8,866	3,379	38.3%	3,269	36.9%	3.4%	2,642	29.9%	2,679	30.2%	-1.4%	162	1.8%	155	1.7%	4.5%	2,650	30.0%	2,763	31.2%	-4.1%
Ashe.....	10,200	10,239	3,792	37.2%	3,737	36.5%	1.5%	5,133	50.3%	5,151	50.3%	-0.3%	141	1.4%	181	1.8%	-22.1%	1,134	11.1%	1,170	11.4%	-3.1%
Avery.....	6,134	6,039	2,535	41.3%	2,445	40.5%	3.7%	2,832	46.2%	2,865	47.4%	-1.2%	108	1.8%	106	1.8%	1.9%	659	10.7%	623	10.3%	5.8%
Beaufort.....	19,359	19,346	7,006	36.2%	6,832	35.3%	2.5%	8,002	41.3%	8,059	41.7%	-0.7%	379	2.0%	330	1.7%	14.8%	3,972	20.5%	4,125	21.3%	-3.7%
Bertie.....	7,291	7,290	2,532	34.7%	2,443	33.5%	3.6%	2,206	30.3%	2,250	30.9%	-2.0%	184	2.5%	158	2.2%	2.2%	1,655	32.5%	2,439	33.5%	-2.9%
Bladen.....	11,954	11,921	4,163	34.8%	3,940	33.1%	5.7%	4,095	34.3%	4,141	34.7%	-1.1%	259	2.2%	260	2.2%	-0.4%	3,437	28.8%	3,580	30.0%	-4.0%
Brunswick....	47,711	45,725	17,937	37.6%	16,748	36.6%	7.1%	22,952	48.1%	22,232	48.6%	3.2%	906	1.9%	859	1.9%	5.5%	5,916	12.4%	5,886	12.9%	0.5%
Buncombe....	110,087	108,463	52,909	48.1%	51,244	47.2%	3.2%	41,528	37.7%	41,390	38.2%	0.3%	1,943	1.8%	1,853	1.7%	4.9%	13,707	12.5%	13,976	12.9%	-1.9%
Burke.....	33,528	33,244	13,480	40.2%	12,864	38.7%	4.8%	14,109	42.1%	14,209	42.7%	-0.7%	553	1.6%	569	1.7%	-2.8%	5,386	16.1%	5,602	16.9%	-3.9%
Cabarrus.....	77,692	75,010	29,889	38.5%	28,050	37.4%	6.6%	33,887	43.6%	33,316	44.4%	1.7%	1,410	1.8%	1,253	1.7%	12.5%	12,506	16.1%	12,391	16.5%	0.9%
Caldwell.....	30,699	30,658	11,406	37.2%	11,273	36.8%	1.2%	13,585	44.3%	13,749	44.8%	-1.2%	622	2.0%	630	2.1%	-1.3%	5,086	16.6%	5,006	16.3%	1.6%
Camden.....	4,058	4,053	1,518	37.4%	1,530	37.7%	-0.8%	2,011	49.6%	1,997	49.3%	0.7%	130	3.2%	117	2.9%	11.1%	399	9.8%	409	10.1%	-2.4%
Carteret.....	28,877	28,886	12,085	41.8%	12,038	41.7%	0.4%	12,715	44.0%	12,752	44.1%	-0.3%	598	2.1%	633	2.2%	-5.5%	3,479	12.0%	3,463	12.0%	0.5%
Caswell.....	8,744	8,749	3,238	37.0%	3,222	36.8%	0.5%	3,585	41.0%	3,609	41.3%	-0.7%	220	2.5%	198	2.3%	11.1%	1,701	19.5%	1,720	19.7%	-1.1%
Catawba.....	69,862	69,535	28,584	40.9%	27,881	40.1%	2.5%	29,257	41.9%	29,602	42.6%	-1.2%	1,194	1.7%	1,163	1.7%	2.7%	10,827	15.5%	10,889	15.7%	-0.6%
Chatham.....	28,301	27,149	10,936	38.6%	10,336	38.1%	5.8%	13,015	46.0%	12,519	46.1%	4.0%	502	1.8%	472	1.7%	6.4%	3,848	13.6%	3,822	14.1%	0.7%
Cherokee.....	9,841	9,799	3,593	36.5%	3,476	35.5%	3.4%	4,859	49.4%	4,884	49.8%	-0.5%	153	1.6%	138	1.4%	10.9%	1,236	12.6%	1,301	13.3%	-5.0%
Chowan.....	5,982	5,979	2,145	35.9%	2,087	34.9%	2.8%	2,440	40.8%	2,445	40.9%	-0.2%	141	2.4%	143	2.4%	-1.4%	1,256	21.0%	1,304	21.8%	-3.7%
Clay.....	4,038	3,997	1,463	36.2%	1,415	35.4%	3.4%	2,087	51.7%	2,101	52.6%	-0.7%	70	1.7%	81	2.0%	-13.6%	418	10.4%	400	10.0%	4.5%
Cleveland....	38,554	38,104	14,630	37.9%	13,999	36.7%	4.5%	15,862	41.1%	16,050	42.1%	-1.2%	676	1.8%	639	1.7%	5.8%	7,386	19.2%	7,416	19.5%	-0.4%
Columbus....	19,789	19,896	6,968	35.2%	6,836	34.4%	1.9%	7,207	36.4%	7,346	36.9%	-1.9%	405	2.0%	365	1.8%	11.0%	5,209	26.3%	5,349	26.9%	-2.6%
Craven.....	38,649	38,612	14,840	38.4%	14,549	37.7%	2.0%	16,552	42.8%	16,600	43.0%	-0.3%	979	2.5%	1,113	2.9%	-12.0%	6,278	16.2%	6,350	16.4%	-1.1%
Cumberland..	112,126	111,123	44,089	39.3%	42,820	38.5%	3.0%	37,762	33.7%	37,857	34.1%	-0.3%	4,529	4.0%	4,549	4.1%	-0.4%	25,746	23.0%	25,897	23.3%	-0.6%
Currituck....	9,525	9,293	3,804	39.9%	3,660	39.4%	3.9%	4,473	47.0%	4,404	47.4%	1.6%	241	2.5%	227	2.4%	6.2%	1,007	10.6%	1,002	10.8%	0.5%
Dare.....	17,024	16,829	7,993	47.0%	7,828	46.5%	2.1%	6,856	40.3%	6,811	40.5%	0.7%	399	2.3%	387	2.3%	3.1%	1,776	10.4%	1,803	10.7%	-1.5%
Davidson....	67,250	66,862	25,631	38.1%	25,131	37.6%	2.0%	29,381	43.7%	29,569	44.2%	-0.6%	1,181	1.8%	1,219	1.8%	-3.1%	11,057	16.4%	10,943	16.4%	1.0%
Davie.....	17,421	17,283	6,476	37.2%	6,289	36.4%	3.0%	8,450	48.5%	8,524	49.3%	-0.9%	341	2.0%	293	1.7%	16.4%	2,154	12.4%	2,177	12.6%	-1.1%
Duplin.....	20,535	20,479	6,869	33.5%	6,512	31.8%	5.5%	7,241	35.3%	7,213	35.2%	0.4%	410	2.0%	389	1.9%	5.4%	6,015	29.3%	6,365	31.1%	-5.5%
Durham.....	125,458	121,825	58,228	46.4%	55,205	45.3%	5.5%	37,798	30.1%	37,248	30.6%	1.5%	2,852	2.3%	2,629	2.2%	8.5%	26,580	21.2%	26,743	22.0%	-0.6%
Edgecombe....	20,334	20,723	8,205	40.4%	8,198	39.6%	0.1%	5,170	25.4%	5,323	25.7%	-2.9%	391	1.9%	365	1.8%	7.1%	6,568	32.3%	6,837	33.0%	-3.9%
Forsyth.....	151,853	149,660	64,336	42.4%	62,332	41.6%	3.2%	55,894	36.8%	56,036	37.4%	-0.3%	2,919	1.9%	2,826	1.9%	3.3%	28,704	18.9%	28,466	19.0%	0.8%
Franklin.....	22,144	21,642	8,077	36.5%	7,677	35.5%	5.2%	9,278	41.9%	9,175	42.4%	1.1%	551	2.5%	510	2.4%	8.0%	4,238	19.1%	4,280	19.8%	-1.0%
Gaston.....	84,668	83,437	34,031	40.2%	32,460	38.9%	4.8%	33,858	40.0%	33,856	40.6%	0.0%	1,454	1.7%	1,396	1.7%	4.2%	15,325	18.1%	15,725	18.8%	-2.5%
Gates.....	3,939	3,914	1,423	36.1%	1,363	34.8%	4.4%	1,705	43.3%	1,735	44.3%	-1.7%	101	2.6%	96	2.5%	5.2%	710	18.0%	720	18.4%	-1.4%
Graham.....	2,992	3,011	1,112	37.2%	1,092	36.3%	1.8%	1,413	47.2%	1,440	47.8%	-1.9%	40	1.3%	50	1.7%	-20.0%	427	14.3%	429	14.2%	-0.5%
Granville....	22,321	21,749	8,393	37.6%	7,908	36.4%	6.1%	8,615	38.6%	8,527	39.2%	1.0%	571	2.6%	544	2.5%	5.0%	4,742	21.2%	4,770	21.9%	-0.6%
Greene.....	6,676	6,624	2,347	35.2%	2,227	33.6%	5.4%	2,400	35.9%	2,434	36.7%	-1.4%	179	2.7%	142	2.1%	26.1%	1,750	26.2%	1,821	27.5%	-3.9%
Guilford....	214,287	211,293	94,648	44.2%	91,764	43.4%	3.1%	75,423	35.2%	75,427	35.7%	0.0%	4,231	2.0%	4,213	2.0%	0.4%	39,985	18.7%	39,889	18.9%	0.2%
Halifax.....	20,725	20,729	7,873	38.0%	7,654	36.9%	2.9%	5,960	28.8%	6,052	29.2%	-1.5%	444	2.1%	412	2.0%	7.8%	6,448	31.1%	6,611	31.9%	-2.5%
Harnett.....	39,622	38,788	14,000	35.3%	13,382	34.5%	4.6%	16,273	41.1%	16,078	41.5%	1.2%	1,328	3.4%	1,199	3.1%	10.8%	8,021	20.2%	8,129	21.0%	-1.3%
Haywood.....	24,513	24,272	10,158	41.4%	9,898	40.8%	2.6%	11,126	45.4%	11,200	46.1%	-0.7%	404	1.6%	375	1.5%	7.7%	5,205	11.5%	5,279	11.5%	0.9%
Henderson....	47,012	45,978	19,564	41.6%	18,861	41.0%	3.7%	21,379	45.5%	21,164	46.0%	1.0%	862	1.8%	802	1.7%	7.5%	2,827	11.1%	5,151	11.2%	1.1%
Hertford....	7,785	7,779	2,900	37.3%	2,871	36.9%	1.0%	2,316	29.7%	2,339	30.1%	-1.0%	176	2.3%	157	2.0%	12.1%	2,393	30.7%	2,412	31.0%	-0.8%
Hoke.....	15,537	15,176	5,005	32.2%	4,867	32.1%	2.8%	5,284	34.0%	5,209	34.3%	1.4%	713	4.6%	725	4.8%	-1.7%	4,535	29.2%	4,375	28.8%	3.7%
Hyde.....	1,819	1,827	742	40.8%	735	40.2%	1.0%	660	36.3%	657	36.0%	0.5%	37	2.0%	32	1.8%	15.6%	380	20.9%	403	22.1%	-5.7%
Iredell.....	69,109	67,658	27,544	39.9%	26,256	38.8%	4.9%	30,636	44.3%	30,457	45.0%	0.6%	1,237	1.8%	1,177	1.7%	5.1%	9,692	14.0%	9,768	14.4%	-0.8%
Jackson.....	13,337	13,260	5,844	43.8%	5,685	42.9%	2.8%	5,656	42.4%	5,672	42.8%	-0.3%	244	1.8%	259	2.0%	-5.8%	1,593	11.9%	1,644	12.4%	-3.1%

TABLE C3. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED BY FILING STATUS BY COUNTY FOR TAX YEARS 2013 AND 2012-Continued

County	Total Returns Filed [Combined Filing Statuses]		Filing Status																			
			Single					Married Filing Jointly/ Qualifying Widow(er)					Married Filing Separately					Head of Household				
			Tax year 2013		Tax year 2012		% change 13/12	Tax year 2013		Tax year 2012		% change 13/12	Tax year 2013		Tax year 2012		% change 13/12	Tax year 2013		Tax year 2012		% change 13/12
			Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county		Returns	% of county	Returns	% of county	
			2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
Johnston.....	69,702	67,550	25,055	35.9%	23,860	35.3%	5.0%	30,775	44.2%	30,164	44.7%	2.0%	1,603	2.3%	1,485	2.2%	7.9%	12,269	17.6%	12,041	17.8%	1.9%
Jones.....	3,521	3,534	1,344	38.2%	1,331	37.7%	1.0%	1,451	41.2%	1,420	40.2%	2.2%	60	1.7%	99	2.8%	-39.4%	666	18.9%	684	19.4%	-2.6%
Lee.....	24,076	24,193	8,841	36.7%	8,448	34.9%	4.7%	9,166	38.1%	9,267	38.3%	-1.1%	396	1.6%	410	1.7%	-3.4%	5,673	23.6%	6,068	25.1%	-6.5%
Lenoir.....	23,615	23,656	9,097	38.5%	8,843	37.4%	2.9%	7,643	32.4%	7,843	33.2%	-2.6%	560	2.4%	539	2.3%	3.9%	6,315	26.7%	6,431	27.2%	-1.8%
Lincoln.....	29,816	29,477	11,218	37.6%	10,867	36.9%	3.2%	14,157	47.5%	14,107	47.9%	0.4%	492	1.7%	512	1.7%	-3.9%	3,949	13.2%	3,991	13.5%	-1.1%
Macon.....	13,733	13,748	5,534	40.3%	5,559	40.4%	-0.4%	6,355	46.3%	6,371	46.3%	-0.3%	257	1.9%	241	1.8%	6.6%	1,587	11.6%	1,577	11.5%	0.6%
Madison.....	7,893	7,799	3,070	38.9%	2,998	38.4%	2.4%	3,808	48.2%	3,793	48.6%	0.4%	124	1.6%	124	1.6%	0.0%	891	11.3%	884	11.3%	0.8%
Martin.....	8,577	8,610	3,272	38.1%	3,245	37.7%	0.8%	3,096	36.1%	3,158	36.7%	-2.0%	150	1.7%	150	1.7%	0.0%	2,059	24.0%	2,057	23.9%	0.1%
McDowell.....	17,020	16,927	6,419	37.7%	6,204	36.7%	3.5%	7,603	44.7%	7,645	45.2%	-0.5%	292	1.7%	301	1.8%	-3.0%	2,706	15.9%	2,777	16.4%	-2.6%
Mecklenburg	426,630	415,412	196,391	46.0%	187,536	45.1%	4.7%	142,615	33.4%	140,826	33.9%	1.3%	8,286	1.9%	7,829	1.9%	5.8%	79,338	18.6%	79,221	19.1%	0.1%
Mitchell.....	5,821	5,811	2,122	36.5%	2,031	35.0%	4.5%	2,950	50.7%	3,032	52.2%	-2.7%	100	1.7%	98	1.7%	2.0%	649	11.1%	650	11.2%	-0.2%
Montgomery.	9,568	9,505	3,438	35.9%	3,281	34.5%	4.8%	3,693	38.6%	3,679	38.7%	0.4%	112	1.2%	148	1.6%	-24.3%	2,325	24.3%	2,397	25.2%	-3.0%
Moore.....	37,765	37,426	14,772	39.1%	14,382	38.4%	2.7%	17,044	45.1%	16,927	45.2%	0.7%	926	2.5%	894	2.4%	3.6%	5,023	13.3%	5,223	14.0%	-3.8%
Nash.....	39,387	39,428	15,733	39.9%	15,359	39.0%	2.4%	13,483	34.2%	13,670	34.7%	-1.4%	760	1.9%	730	1.9%	4.1%	9,411	23.9%	9,669	24.5%	-2.7%
New Hanover	89,687	87,820	43,637	48.7%	42,258	48.1%	3.3%	32,515	36.3%	32,209	36.7%	1.0%	1,878	2.1%	1,755	2.0%	7.0%	11,657	13.0%	11,598	13.2%	0.5%
Northampton	7,184	7,239	2,749	38.3%	2,642	36.5%	4.0%	2,149	29.9%	2,229	30.8%	-3.6%	139	1.9%	130	1.8%	6.9%	2,147	29.9%	2,238	30.9%	-4.1%
Onslow.....	54,624	53,254	20,918	38.3%	20,006	37.6%	4.6%	23,037	42.2%	22,561	42.4%	2.1%	2,795	5.1%	2,917	5.5%	-4.2%	7,874	14.4%	7,770	14.6%	1.3%
Orange.....	55,166	54,785	25,428	46.1%	25,078	45.8%	1.4%	22,300	40.4%	22,160	40.4%	0.6%	1,049	1.9%	1,032	1.9%	1.6%	6,389	11.6%	6,515	11.9%	-1.9%
Pamlico.....	4,992	5,028	1,837	36.8%	1,830	36.4%	0.4%	2,288	45.8%	2,295	45.6%	-0.3%	114	2.3%	116	2.3%	-1.7%	753	15.1%	787	15.7%	-4.3%
Pasquotank..	15,036	14,983	6,031	40.1%	5,971	39.9%	1.0%	5,632	37.5%	5,656	37.7%	-0.4%	374	2.5%	379	2.5%	-1.3%	2,999	19.9%	2,977	19.9%	0.7%
Pender.....	20,876	20,417	7,634	36.6%	7,395	36.2%	3.2%	9,298	44.5%	9,072	44.4%	2.5%	496	2.4%	463	2.3%	7.1%	3,448	16.5%	3,487	17.1%	-1.1%
Perquimans..	5,056	5,104	1,715	33.9%	1,725	33.8%	-0.6%	2,385	47.2%	2,412	47.3%	-1.1%	147	2.9%	134	2.6%	9.7%	809	16.0%	833	16.3%	-2.9%
Person.....	15,651	15,518	6,055	38.7%	5,830	37.6%	3.9%	6,179	39.5%	6,192	39.9%	-0.2%	287	1.8%	297	1.9%	-3.4%	3,130	20.0%	3,199	20.6%	-2.2%
Pitt.....	64,595	63,991	27,289	42.2%	26,662	41.7%	2.4%	21,847	33.8%	21,795	34.1%	0.2%	1,414	2.2%	1,361	2.1%	3.9%	14,045	21.7%	14,173	22.1%	-0.9%
Polk.....	7,902	7,865	3,263	41.3%	3,263	41.5%	0.0%	3,695	46.8%	3,626	46.1%	1.9%	134	1.7%	140	1.8%	-4.3%	810	10.3%	836	10.6%	-3.1%
Randolph.....	56,858	56,276	21,491	37.8%	20,619	36.6%	4.2%	24,683	43.4%	24,925	44.3%	-1.0%	969	1.7%	969	1.7%	0.0%	9,715	17.1%	9,763	17.3%	-0.5%
Richmond.....	17,597	17,606	6,551	37.2%	6,348	36.1%	3.2%	5,828	33.1%	5,890	33.5%	-1.1%	308	1.8%	279	1.6%	10.4%	4,910	27.9%	5,089	28.9%	-3.5%
Robeson.....	45,289	45,379	15,649	34.6%	15,347	33.8%	2.0%	12,503	27.6%	12,574	27.7%	-0.6%	811	1.8%	774	1.7%	4.8%	16,326	36.0%	16,684	36.8%	-2.1%
Rockingham.	36,863	37,014	14,163	38.4%	14,010	37.9%	1.1%	15,293	41.5%	15,406	41.6%	-0.7%	749	2.0%	749	2.0%	0.0%	6,658	18.1%	6,849	18.5%	-2.8%
Rowan.....	55,869	55,093	21,907	39.2%	21,000	38.1%	4.3%	23,094	41.3%	23,177	42.1%	-0.4%	986	1.8%	946	1.7%	4.2%	9,882	17.7%	9,970	18.1%	-0.9%
Rutherford....	23,782	23,721	8,765	36.9%	8,660	36.5%	1.2%	10,869	45.7%	10,972	46.3%	-0.9%	389	1.6%	388	1.6%	0.3%	3,759	15.8%	3,701	15.6%	1.6%
Sampson.....	25,878	26,029	8,536	33.0%	8,104	31.1%	5.3%	8,841	34.2%	8,881	34.1%	-0.5%	451	1.7%	477	1.8%	-5.5%	8,050	31.1%	8,567	32.9%	-6.0%
Scotland.....	13,371	13,457	4,671	34.9%	4,616	34.3%	1.2%	4,177	31.2%	4,234	31.5%	-1.3%	196	1.5%	185	1.4%	5.9%	4,327	32.4%	4,422	32.9%	-2.1%
Stanly.....	24,116	24,013	9,520	39.5%	9,312	38.8%	2.2%	10,639	44.1%	10,762	44.8%	-1.1%	409	1.7%	400	1.7%	2.3%	3,548	14.7%	3,539	14.7%	0.3%
Stokes.....	18,425	18,369	7,111	38.6%	7,031	38.3%	1.1%	8,718	47.3%	8,833	48.1%	-1.3%	352	1.9%	279	1.5%	26.2%	2,244	12.2%	2,226	12.1%	0.8%
Surry.....	27,484	27,614	10,276	37.4%	10,255	37.1%	0.2%	12,673	46.1%	12,768	46.2%	-0.7%	455	1.7%	456	1.7%	-0.2%	4,080	14.8%	4,135	15.0%	-1.3%
Swain.....	6,792	6,678	2,397	43.2%	2,789	41.8%	5.3%	2,376	35.0%	2,359	35.3%	0.7%	152	2.2%	152	2.3%	0.0%	1,327	19.5%	1,378	20.6%	-3.7%
Transylvania	12,635	12,522	5,079	40.2%	4,988	39.8%	1.8%	6,070	48.0%	6,072	48.5%	0.0%	192	1.5%	182	1.5%	5.5%	1,294	10.2%	1,280	10.2%	1.1%
Tyrrell.....	1,466	1,437	573	39.1%	507	35.3%	13.0%	505	34.4%	500	34.8%	1.0%	26	1.8%	30	2.1%	-13.3%	362	24.7%	400	27.8%	-9.5%
Union.....	83,472	80,747	29,729	35.6%	28,486	35.3%	4.4%	41,229	49.4%	40,031	49.6%	3.0%	1,633	2.0%	1,514	1.9%	7.9%	10,881	13.0%	10,716	13.3%	1.5%
Vance.....	17,431	17,203	6,405	36.7%	6,053	35.2%	5.8%	4,979	28.6%	5,062	29.4%	-1.6%	322	1.8%	346	2.0%	-6.9%	5,725	32.8%	5,742	33.4%	-0.3%
Wake.....	421,908	409,726	183,870	43.6%	175,485	42.8%	4.8%	171,411	40.6%	167,951	41.0%	2.1%	8,463	2.0%	7,880	1.9%	7.4%	58,164	13.8%	58,410	14.3%	-0.4%
Warren.....	6,077	6,083	2,237	36.8%	2,136	35.1%	4.7%	1,816	29.9%	1,878	30.9%	-3.3%	118	1.9%	123	2.0%	-4.1%	1,906	31.4%	1,946	32.0%	-2.1%
Washington..	4,801	4,804	1,773	36.9%	1,723	35.9%	2.9%	1,668	34.7%	1,707	35.5%	-2.3%	88	1.8%	73	1.5%	20.5%	1,272	26.5%	1,301	27.1%	-2.2%
Watauga.....	17,597	17,498	8,491	48.3%	8,349	47.7%	1.7%	7,566	43.0%	7,583	43.3%	-0.2%	291	1.7%	289	1.7%	0.7%	1,249	7.1%	1,277	7.3%	-2.2%
Wayne.....	44,874	44,755	17,187	38.3%	16,704	37.3%	2.9%	16,214	36.1%	16,322	36.5%	-0.7%	1,221	2.7%	1,197	2.7%	2.0%	10,252	22.8%	10,532	23.5%	-2.7%
Wilkes.....	27,279	27,197	10,201	37.4%	9,984	36.7%	2.2%	12,900	47.3%	13,044	48.0%	-1.1%	419	1.5%	431	1.6%	-2.8%	3,759	13.8%	3,738	13.7%	0.6%
Wilson.....	35,934	35,626	13,673	38.1%	13,099	36.8%	4.4%	12,082	33.6%	12,155	34.1%	-0.6%	746	2.1%	671	1.9%	11.2%	9,433	26.3%	9,701	27.2%	-2.8%
Yadkin.....	15,345	15,397	5,774	37.6%	5,703	37.0%	1.2%	7,250	47.2%	7,377	47.9%	-1.7%	276	1.8%	254	1.6%	8.7%	2,045	13.3%	2,063	13.4%	-0.9%
Yancey.....	6,836	6,714	2,449	35.8%	2,299	34.2%	6.5%	3,513	51.4%	3,568	53.1%	-1.5%	131	1.9%	123	1.8%	6.5%	743	10.9%	724	10.8%	2.6%
Out-of State..	424,105	410,764	170,210	40.1%	163,541	39.8%	4.1%	197,001	46.5%	185,933	45.3%	6.0%	15,667	3.7%	22,220	5.4%	-29.5%	41,227	9.7%	39,070	9.5%	5.5%
Unknown.....	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals.....	4,371,156	4,295,490	1,793,399	41.0%	1,728,476	40.2%	3.8%	1,737,706	39.8%	1,719,628	40.0%	1.1%	97,838	2.2%	101,501	2.4%	-3.6%	742,213	17.0%	745,885	17.4%	-0.5%

Source: 2013 and 2012 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2013 AND 2012

County	Total Net Tax Liability [Combined Filing Statuses]		Filing Status																			
			Single					Married Filing Jointly/ Qualifying Widow(er)					Married Filing Separately					Head of Household				
	Tax year 2013		Tax year 2012		%	Tax year 2013		Tax year 2012		%	Tax year 2013		Tax year 2012		%	Tax year 2013		Tax year 2012		%		
	Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county
	2013	2012	2013	2012	13/12	2013	2012	2013	2012	13/12	2013	2012	2013	2012	13/12	2013	2012	2013	2012	13/12		
Alamance.....	132,311,720	126,624,942	29,778,427	22.5%	28,202,964	22.3%	5.6%	90,210,766	68.2%	86,762,288	68.5%	4.0%	2,408,743	1.8%	2,145,341	1.7%	12.3%	9,913,784	7.5%	9,514,349	7.5%	4.2%
Alexander.....	25,221,348	23,448,078	5,717,990	22.7%	4,941,302	21.1%	15.7%	17,604,646	69.8%	16,871,177	72.0%	4.3%	348,556	1.4%	302,552	1.3%	15.2%	1,550,156	6.1%	1,333,047	5.7%	16.3%
Alleghany.....	5,736,814	5,501,990	1,208,055	21.1%	1,155,359	21.0%	4.6%	4,137,532	72.1%	4,032,826	73.3%	2.6%	86,565	1.5%	67,879	1.2%	27.5%	304,662	5.3%	245,926	4.5%	23.9%
Anson.....	10,948,621	10,121,721	2,906,235	26.5%	2,706,800	26.7%	7.4%	6,273,449	57.3%	5,710,263	56.4%	9.9%	234,429	2.1%	242,371	2.4%	-3.3%	1,534,508	14.0%	1,462,287	14.4%	4.9%
Ashe.....	14,339,497	14,547,425	3,531,125	24.6%	3,331,603	22.9%	6.0%	9,991,867	69.7%	10,144,144	69.7%	-1.5%	191,015	1.3%	395,128	2.7%	-51.7%	625,490	4.4%	676,550	4.7%	-7.5%
Avery.....	8,697,021	8,009,758	2,118,617	24.4%	1,995,540	24.9%	6.2%	6,042,528	69.5%	5,525,578	69.0%	9.4%	123,599	1.4%	139,151	1.7%	-11.2%	412,277	4.7%	349,489	4.4%	18.0%
Beaufort.....	35,519,078	34,450,249	7,215,783	20.3%	6,854,981	19.9%	5.3%	25,181,426	70.9%	24,693,795	71.7%	2.0%	631,280	1.8%	560,186	1.6%	12.7%	2,490,589	7.0%	2,341,287	6.8%	6.4%
Bertie.....	9,279,418	8,593,317	2,288,732	24.7%	2,090,158	24.3%	9.5%	5,437,814	58.6%	5,042,462	58.7%	7.8%	252,197	2.7%	189,549	2.2%	33.1%	1,300,675	14.0%	1,271,148	14.8%	2.3%
Bladen.....	17,435,976	17,225,645	3,868,793	22.2%	3,728,657	21.6%	3.8%	11,006,943	63.1%	10,978,546	63.7%	0.3%	383,081	2.2%	380,754	2.2%	0.6%	2,177,159	12.5%	2,137,688	12.4%	1.8%
Brunswick....	93,148,477	85,172,385	19,922,270	21.4%	17,372,761	20.4%	14.7%	67,258,015	72.2%	62,109,872	72.9%	8.3%	1,536,479	1.6%	1,439,531	1.7%	6.7%	4,431,713	4.8%	4,250,221	5.0%	4.3%
Buncombe....	247,263,014	236,235,597	66,997,380	27.1%	63,230,203	26.8%	6.0%	164,007,172	66.3%	157,908,830	66.8%	3.9%	3,251,237	1.3%	2,996,888	1.3%	8.5%	13,007,225	5.3%	12,099,676	5.1%	7.5%
Burke.....	52,409,960	50,995,639	12,084,161	23.1%	11,292,309	22.1%	7.0%	35,481,412	67.7%	34,912,518	68.5%	1.6%	725,642	1.4%	879,405	1.7%	-17.5%	4,118,745	7.9%	3,911,407	7.7%	5.3%
Cabarrus.....	198,525,540	186,749,959	35,578,033	17.9%	32,982,317	17.7%	7.9%	147,465,372	74.3%	140,275,909	75.1%	5.1%	2,613,662	1.3%	2,140,730	1.1%	22.1%	12,868,473	6.5%	11,351,003	6.1%	13.4%
Caldwell.....	52,697,624	48,728,548	11,942,243	22.7%	10,943,221	22.5%	9.1%	36,293,079	68.9%	33,640,140	69.0%	7.9%	895,507	1.7%	814,232	1.7%	10.0%	3,566,795	6.8%	3,330,955	6.8%	7.1%
Camden.....	6,995,856	6,625,685	1,321,249	18.9%	1,317,875	19.9%	0.3%	5,167,899	73.9%	4,854,087	73.3%	6.5%	183,314	2.6%	114,005	1.7%	60.8%	323,394	4.6%	339,718	5.1%	-4.8%
Carteret.....	57,024,193	56,327,618	12,790,108	22.4%	12,398,763	22.0%	3.2%	40,467,300	71.0%	40,169,699	71.3%	0.7%	841,508	1.5%	897,136	1.6%	-6.2%	2,925,277	5.1%	2,862,020	5.1%	2.2%
Caswell.....	11,880,081	11,733,561	2,888,457	24.3%	2,908,000	24.8%	-0.7%	7,633,941	64.3%	7,518,480	64.1%	1.5%	269,910	2.3%	228,291	1.9%	18.2%	1,087,773	9.2%	1,078,790	9.2%	0.8%
Catawba.....	157,903,315	153,253,893	32,724,052	20.7%	32,473,598	21.2%	0.8%	113,312,909	71.8%	109,978,270	71.8%	3.0%	2,139,413	1.4%	2,270,763	1.5%	-5.8%	9,726,941	6.2%	8,531,262	5.6%	14.0%
Chatham.....	91,287,496	87,189,864	16,497,042	18.1%	15,452,922	17.7%	6.8%	69,630,528	76.3%	67,016,600	76.9%	3.9%	1,305,440	1.4%	1,311,934	1.5%	-0.5%	3,854,486	4.2%	3,408,408	3.9%	13.1%
Cherokee.....	11,185,927	11,376,482	2,666,378	23.8%	2,538,486	22.3%	5.0%	7,672,955	68.6%	8,002,182	70.3%	-4.1%	196,545	1.8%	134,842	1.2%	45.8%	650,049	5.8%	700,972	6.2%	-7.3%
Chowan.....	9,959,319	10,871,132	1,920,293	19.3%	1,819,713	16.7%	5.5%	7,269,005	73.0%	8,251,334	75.9%	-11.9%	137,391	1.4%	162,819	1.5%	-15.6%	632,630	6.4%	637,266	5.9%	-0.7%
Clay.....	4,855,117	4,706,728	1,070,721	22.1%	1,124,160	23.9%	-4.8%	3,515,566	72.4%	3,351,481	71.2%	4.9%	85,155	1.8%	63,818	1.4%	33.4%	183,675	3.8%	167,269	3.6%	9.8%
Cleveland.....	61,781,082	60,500,402	13,830,924	22.4%	13,555,540	22.4%	2.0%	42,089,622	68.1%	41,339,274	68.3%	1.8%	1,068,555	1.7%	969,207	1.6%	10.3%	4,791,981	7.8%	4,636,381	7.7%	3.4%
Columbus.....	28,370,677	27,422,658	6,472,269	22.8%	6,106,739	22.3%	6.0%	17,861,581	63.0%	17,894,711	65.3%	-0.2%	874,913	3.1%	476,832	1.7%	83.5%	3,161,914	11.1%	2,944,376	10.7%	7.4%
Craven.....	76,116,642	75,186,493	16,571,262	21.8%	15,849,368	21.1%	4.6%	53,333,845	70.1%	53,391,419	71.0%	-0.1%	1,227,655	1.6%	1,275,294	1.7%	-3.7%	4,983,880	6.5%	4,670,412	6.2%	6.7%
Cumberland..	184,086,605	180,988,070	46,585,265	25.3%	44,920,547	24.8%	3.7%	114,038,305	61.9%	113,577,083	62.8%	0.4%	5,112,382	2.8%	5,039,339	2.8%	1.4%	18,350,653	10.0%	17,451,101	9.6%	5.2%
Currituck....	12,755,923	12,097,971	3,054,105	23.9%	2,977,592	24.6%	2.6%	8,825,294	69.2%	8,294,888	68.6%	6.4%	250,711	2.0%	243,132	2.0%	3.1%	625,813	4.9%	582,359	4.8%	7.5%
Dare.....	32,648,238	31,470,036	8,942,393	27.4%	8,585,909	27.3%	4.2%	21,360,780	65.4%	20,847,809	66.2%	2.5%	687,692	2.1%	569,754	1.8%	20.7%	1,657,373	5.1%	1,466,564	4.7%	13.0%
Davidson.....	127,444,058	122,911,026	27,029,011	21.2%	25,696,311	20.9%	5.2%	89,581,280	70.3%	87,069,794	70.8%	2.9%	1,831,630	1.4%	1,811,725	1.5%	1.1%	9,002,137	7.1%	8,333,196	6.8%	8.0%
Davie.....	46,632,890	45,228,450	8,412,118	18.0%	8,690,087	19.2%	-3.2%	34,893,740	74.8%	33,507,801	74.1%	4.1%	616,309	1.3%	531,424	1.2%	16.0%	2,710,723	5.8%	2,499,138	5.5%	8.5%
Duplin.....	30,373,952	29,978,352	6,641,445	21.9%	5,681,008	19.0%	16.9%	19,356,911	63.7%	19,440,225	64.8%	-0.4%	728,582	2.4%	1,570,452	5.2%	-53.6%	3,647,014	12.0%	3,286,667	11.0%	11.0%
Durham.....	335,140,486	324,130,799	98,328,053	29.3%	92,940,438	28.7%	5.8%	206,845,110	61.7%	202,247,678	62.4%	2.3%	6,614,834	2.0%	5,731,825	1.8%	15.4%	23,352,489	7.0%	23,210,858	7.2%	0.6%
Edgecombe... Forsyth.....	27,107,560	26,848,601	6,493,255	24.0%	6,259,542	23.3%	3.7%	16,115,625	59.5%	16,257,827	60.6%	-0.9%	527,013	1.9%	490,624	1.8%	7.4%	3,971,667	14.7%	3,840,608	14.3%	3.4%
Franklin.....	41,043,429	38,503,475	8,838,964	21.5%	8,133,794	21.1%	8.7%	27,874,774	67.9%	26,514,443	68.9%	5.1%	1,023,807	2.5%	809,373	2.1%	26.5%	3,305,884	8.1%	3,045,865	7.9%	8.5%
Gaston.....	176,088,512	167,680,407	38,082,801	21.6%	35,808,373	21.4%	6.4%	122,260,085	69.4%	116,480,618	69.5%	5.0%	2,659,455	1.5%	2,668,781	1.6%	-0.3%	13,086,171	7.4%	12,722,635	7.6%	2.9%
Gates.....	4,749,826	4,215,239	1,111,841	23.4%	940,689	22.3%	18.2%	3,184,327	67.0%	2,824,708	67.0%	12.7%	89,678	1.9%	93,720	2.2%	-4.3%	363,980	7.7%	356,122	8.4%	2.2%
Graham.....	3,511,819	3,389,238	709,637	20.2%	669,937	19.8%	5.9%	2,510,162	71.5%	2,406,081	71.0%	4.3%	31,498	0.9%	46,378	1.4%	-32.1%	260,522	7.4%	266,842	7.9%	-2.4%
Granville.....	45,273,828	42,188,763	10,172,168	22.5%	8,766,636	20.8%	16.0%	29,908,485	66.1%	28,693,099	68.0%	4.2%	1,044,289	2.3%	917,293	2.2%	13.8%	4,148,886	9.2%	3,811,735	9.0%	8.8%
Greene.....	9,971,155	9,517,478	2,074,148	20.8%	1,981,021	20.8%	4.7%	6,589,619	66.1%	6,307,121	66.3%	4.5%	239,760	2.4%	169,068	1.8%	41.8%	1,067,628	10.7%	1,060,268	11.1%	0.7%
Guilford.....	546,207,989	540,249,167	122,394,785	22.4%	118,663,910	22.0%	3.1%	379,107,314	69.4%	378,650,457	70.1%	0.1%	9,106,235	1.7%	8,802,702	1.6%	3.4%	35,599,655	6.5%	34,132,098	6.3%	4.3%
Halifax.....	27,725,870	26,688,888	6,687,692	24.1%	6,200,548	23.2%	7.9%	16,620,815	59.9%	16,320,507	61.2%	1.8%	633,969	2.3%	536,675	2.0%	18.1%	3,783,394	13.6%	3,631,158	13.6%	4.2%
Harnett.....	67,274,150	63,840,336	14,706,878	21.9%	12,809,649	20.1%	14.8%	45,348,870	67.4%	44,367,651	69.5%	2.2%	1,547,083	2.3%	1,367,038	2.1%	13.2%	5,671,319	8.4%	5,295,998	8.3%	7.1%
Haywood.....	41,519,336	39,952,913	10,456,405	25.2%	9,288,175	23.2%	12.6%	28,222,484	68.0%	28,124,209	70.4%	0.3%	550,562	1.3%	467,345	1.2%	17.8%	2,289,885	5.5%	2,073,184	5.2%	10.5%
Henderson....	90,477,779	83,538,710	20,487,058	22.6%	19,411,732	23.2%	5.5%	64,573,236	71.4%	59,060,689	70.7%	9.3%	1,264,823	1.4%	1,060,860	1.3%	19.2%	4,152,662	4.6%	4,005,429	4.8%	3.7%
Hertford.....	10,764,741	10,268,151	2,541,305	23.6%	2,342,242	22.8%	8.5%	6,554,221	60.9%	6,439,881	62.7%	1.8%	271,477	2.5%	259,493	2.5%	4.6%	1,397,738	13.0%	1,226,535	11.9%	14.0%
Hoke.....	1																					

TABLE C4. INDIVIDUAL INCOME TAX: DISTRIBUTION OF NET TAX LIABILITY BY FILING STATUS BY COUNTY FOR TAX YEARS 2013 AND 2012-Continued

County	Total Net Tax Liability [Combined Filing Statuses]		Filing Status																			
			Single					Married Filing Jointly/ Qualifying Widow(er)					Married Filing Separately					Head of Household				
			Tax year 2013		Tax year 2012		%	Tax year 2013		Tax year 2012		%	Tax year 2013		Tax year 2012		%	Tax year 2013		Tax year 2012		%
	Net Tax [\$]	% of county	Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county		Net Tax [\$]	% of county	Net Tax [\$]	% of county	
	2013	2012	2013	2012	13/12	2013	2012	13/12	2013	2012	13/12	2013	2012	13/12	2013	2012	13/12	2013	2012	13/12		
Johnston.....	149,796,114	144,178,916	29,172,499	19.5%	26,906,394	18.7%	8.4%	107,178,387	71.5%	105,150,149	72.9%	1.9%	2,896,359	1.9%	2,580,250	1.8%	12.3%	10,548,869	7.0%	9,542,123	6.6%	10.6%
Jones.....	5,420,146	5,020,352	1,301,627	24.0%	1,140,960	22.7%	14.1%	3,655,911	67.5%	3,385,472	67.4%	8.0%	86,588	1.6%	108,827	2.2%	-20.4%	376,020	6.9%	385,093	7.7%	-2.4%
Lee.....	42,953,025	45,281,873	9,585,437	22.3%	8,997,776	19.9%	6.5%	29,076,806	67.7%	32,045,441	70.8%	-9.3%	580,054	1.4%	584,961	1.3%	-0.8%	3,710,728	8.6%	3,653,695	8.1%	1.6%
Lenoir.....	41,313,416	37,891,795	8,224,972	19.9%	8,148,733	21.5%	0.9%	28,618,966	69.3%	25,633,475	67.6%	11.6%	822,361	2.0%	709,479	1.9%	15.9%	3,647,117	8.8%	3,400,108	9.0%	7.3%
Lincoln.....	72,695,560	70,535,340	12,926,636	17.8%	12,008,634	17.0%	7.6%	55,161,918	75.9%	54,178,971	76.8%	1.8%	864,433	1.2%	898,260	1.3%	-3.8%	3,742,573	5.1%	3,449,475	4.9%	8.5%
Macon.....	21,816,616	20,503,774	5,320,166	24.4%	4,985,219	24.3%	6.7%	15,244,450	69.9%	14,444,095	70.4%	5.5%	308,261	1.4%	273,897	1.3%	12.5%	943,739	4.3%	800,563	3.9%	17.9%
Madison.....	11,313,753	10,965,516	2,755,126	24.4%	2,824,330	25.8%	-2.5%	7,803,516	69.0%	7,370,892	67.2%	5.9%	147,709	1.3%	166,558	1.5%	-11.3%	607,402	5.4%	603,736	5.5%	0.6%
Martin.....	12,380,136	12,661,342	2,904,783	23.5%	2,849,125	22.5%	2.0%	8,085,101	65.3%	8,485,017	67.0%	-4.7%	179,366	1.4%	190,742	1.5%	-6.0%	1,210,886	9.8%	1,136,458	9.0%	6.5%
McDowell.....	25,910,302	24,556,412	5,919,584	22.8%	5,598,687	22.8%	5.7%	17,485,139	67.5%	16,608,380	67.6%	5.3%	481,804	1.9%	421,484	1.7%	14.3%	2,023,775	7.8%	1,927,861	7.9%	5.0%
Mecklenburg..	1,501,649,202	1,472,816,329	350,146,450	23.3%	344,792,178	23.4%	1.6%	1,039,158,445	69.2%	1,030,688,043	70.0%	0.8%	31,537,522	2.1%	21,872,756	1.5%	44.2%	80,806,785	5.4%	75,463,352	5.1%	7.1%
Mitchell.....	9,356,783	8,400,391	1,938,792	20.7%	1,789,709	21.3%	8.3%	6,863,441	73.4%	6,054,689	72.1%	13.4%	140,279	1.5%	126,566	1.5%	10.8%	414,271	4.4%	429,427	5.1%	-3.5%
Montgomery..	14,775,278	13,336,025	2,929,706	19.8%	2,632,702	19.7%	11.3%	10,305,453	69.7%	9,233,046	69.2%	11.6%	133,102	0.9%	205,053	1.5%	-35.1%	1,407,017	9.5%	1,265,224	9.5%	11.2%
Moore.....	91,552,029	94,549,798	19,193,041	21.0%	19,383,673	20.5%	-1.0%	65,957,427	72.0%	69,092,744	73.1%	-4.5%	1,779,875	1.9%	1,667,939	1.8%	6.7%	4,621,686	5.0%	4,405,442	4.7%	4.9%
Nash.....	74,128,400	92,600,846	17,143,357	23.1%	15,848,217	17.1%	8.2%	48,169,132	65.0%	65,301,535	70.5%	-26.2%	1,432,338	1.9%	1,954,549	2.1%	-26.7%	7,383,573	10.0%	9,496,545	10.3%	-22.2%
New Hanover..	234,748,419	234,548,912	58,926,678	25.1%	58,724,622	25.0%	0.3%	160,356,910	68.3%	161,728,564	69.0%	-0.8%	3,893,821	1.7%	3,347,838	1.4%	16.3%	11,571,010	4.9%	10,747,888	4.6%	7.7%
Northampton	8,702,987	8,474,858	2,298,529	26.4%	2,025,078	23.9%	13.5%	4,999,985	57.5%	5,129,187	60.5%	-2.5%	171,159	2.0%	157,400	1.9%	8.7%	1,233,314	14.2%	1,163,193	13.7%	6.0%
Onslow.....	79,041,659	76,490,420	18,801,610	23.8%	17,668,583	23.1%	6.4%	52,456,724	66.4%	51,620,132	67.5%	1.6%	2,556,728	3.2%	2,275,590	3.0%	12.4%	5,226,597	6.6%	4,926,115	6.4%	6.1%
Orange.....	235,867,756	231,170,350	41,816,443	17.7%	42,653,805	18.5%	-2.0%	180,545,581	76.5%	174,443,413	75.5%	3.5%	2,478,334	1.1%	3,711,999	1.6%	-33.2%	11,027,398	4.7%	10,361,133	4.5%	6.4%
Pamlico.....	9,351,816	9,190,211	1,852,652	19.8%	1,741,357	18.9%	6.4%	6,906,336	73.9%	6,827,143	74.3%	1.2%	152,195	1.6%	146,338	1.6%	4.0%	440,633	4.7%	475,373	5.2%	-7.3%
Pasquotank...	20,934,211	20,959,427	5,243,042	25.0%	5,210,210	24.9%	0.6%	13,538,672	64.7%	13,660,534	65.2%	-0.9%	422,240	2.0%	410,137	2.0%	3.0%	1,730,257	8.3%	1,678,546	8.0%	3.1%
Pender.....	39,345,159	36,955,051	7,679,688	19.5%	7,205,379	19.5%	6.6%	28,046,846	71.3%	26,521,039	71.8%	5.8%	795,282	2.0%	695,240	1.9%	14.4%	2,823,343	7.2%	2,533,393	6.9%	11.4%
Perquimans...	7,826,227	7,561,467	1,528,048	19.5%	1,468,609	19.4%	4.0%	5,681,620	72.6%	5,499,934	72.7%	3.3%	209,009	2.7%	191,526	2.5%	9.1%	4,007,550	5.2%	401,398	5.3%	1.5%
Person.....	27,793,256	26,383,913	6,645,589	23.9%	6,223,892	23.6%	6.8%	18,082,051	65.1%	17,240,076	65.3%	4.9%	458,684	1.7%	478,707	1.8%	-4.2%	2,606,932	9.4%	2,441,238	9.3%	6.8%
Pitt.....	145,630,622	149,532,507	32,211,292	22.1%	30,810,790	20.6%	4.5%	100,203,000	68.8%	106,632,782	71.3%	-6.0%	2,738,740	1.9%	2,341,299	1.6%	17.0%	10,477,590	7.2%	9,747,636	6.5%	7.5%
Polk.....	13,665,992	13,374,919	3,725,828	27.3%	3,610,792	27.0%	3.2%	9,178,758	67.2%	8,965,314	67.0%	2.4%	198,011	1.4%	242,315	1.8%	-18.3%	563,395	4.1%	556,498	4.2%	1.2%
Randolph.....	100,198,823	97,827,515	21,897,671	21.9%	20,245,155	20.7%	8.2%	69,735,621	69.6%	69,241,753	70.8%	0.7%	1,646,178	1.6%	1,692,413	1.7%	-2.7%	6,919,353	6.9%	6,648,194	6.8%	4.1%
Richmond.....	23,162,187	22,170,166	5,767,163	24.9%	5,441,770	24.5%	6.0%	14,278,692	61.6%	13,673,361	61.7%	4.4%	446,162	1.9%	382,716	1.7%	16.6%	2,670,170	11.5%	2,672,319	12.1%	-0.1%
Robeson.....	53,384,498	52,683,603	13,208,631	24.7%	12,504,949	23.7%	5.6%	30,098,479	56.4%	30,615,729	58.1%	-1.7%	1,268,595	2.4%	1,275,614	2.4%	-0.6%	8,808,793	16.5%	8,287,311	15.7%	6.3%
Rockingham..	64,994,580	64,224,627	14,055,146	21.6%	13,564,535	21.1%	3.6%	44,672,627	68.7%	44,728,828	69.6%	-0.1%	1,074,527	1.7%	1,113,657	1.7%	-3.5%	5,192,280	8.0%	4,817,607	7.5%	7.8%
Rowan.....	98,910,080	96,251,219	22,129,880	22.4%	21,309,983	22.1%	3.8%	68,092,577	68.8%	66,499,627	69.1%	2.4%	1,471,029	1.5%	1,458,922	1.5%	0.8%	7,216,594	7.3%	6,982,687	7.3%	3.3%
Rutherford....	34,267,341	32,650,236	7,707,849	22.5%	6,855,020	21.0%	12.4%	23,703,640	69.2%	23,104,013	70.8%	2.6%	530,037	1.5%	438,385	1.3%	20.9%	2,325,815	6.8%	2,252,818	6.9%	3.2%
Sampson.....	40,181,792	38,039,974	7,939,740	19.8%	7,253,245	19.1%	9.5%	26,568,834	66.1%	24,935,053	65.5%	6.6%	653,803	1.6%	589,211	1.5%	11.0%	5,019,415	12.5%	5,262,465	13.8%	-4.6%
Scotland.....	17,092,893	17,854,858	4,150,311	24.3%	4,217,136	23.6%	-1.6%	10,265,959	60.1%	11,058,330	61.9%	-7.2%	335,063	2.0%	337,659	1.9%	-0.8%	2,341,560	13.7%	2,241,733	12.6%	4.5%
Stanly.....	44,214,092	44,122,422	9,258,914	20.9%	9,216,303	20.9%	0.5%	31,484,972	71.2%	30,374,461	68.8%	3.7%	581,055	1.3%	1,854,444	4.2%	-68.7%	2,889,151	6.5%	2,677,214	6.1%	7.9%
Stokes.....	33,740,395	33,615,510	7,185,909	21.3%	6,954,262	20.7%	3.3%	23,975,503	71.1%	24,194,623	72.0%	-0.9%	513,166	1.5%	408,494	1.2%	25.6%	2,065,817	6.1%	2,058,131	6.1%	0.4%
Surry.....	46,185,186	45,844,538	9,844,706	21.3%	9,313,155	20.3%	5.7%	33,195,824	71.9%	33,466,641	73.0%	-0.8%	617,589	1.3%	608,115	1.3%	1.6%	2,527,067	5.5%	2,456,627	5.4%	2.9%
Swain.....	5,844,200	5,528,208	1,659,735	28.4%	1,425,992	25.8%	16.4%	3,589,879	61.4%	3,477,943	62.9%	3.2%	137,562	2.4%	142,772	2.6%	-3.6%	457,024	7.8%	481,501	8.7%	-5.1%
Transylvania.	21,059,690	20,229,973	5,222,281	24.8%	4,815,714	23.8%	8.4%	14,818,319	70.4%	14,364,234	71.0%	3.2%	248,468	1.2%	280,474	1.4%	-11.4%	770,622	3.7%	769,551	3.8%	0.1%
Tyrrell.....	1,962,127	1,939,889	453,230	23.1%	430,744	22.2%	5.2%	1,293,983	65.9%	1,283,713	66.2%	0.8%	36,049	1.8%	34,090	1.8%	5.7%	178,865	9.1%	191,342	9.9%	-6.5%
Union.....	268,577,693	256,462,605	34,138,960	12.7%	30,955,396	12.1%	10.3%	219,064,692	81.6%	211,115,798	82.3%	3.8%	3,401,770	1.3%	3,179,035	1.2%	7.0%	11,972,271	4.5%	11,212,376	4.4%	6.8%
Vance.....	24,558,012	24,294,308	5,662,773	23.1%	5,207,686	21.4%	8.7%	14,859,424	60.5%	15,110,824	62.2%	-1.7%	727,137	3.0%	761,551	3.1%	-4.5%	3,308,678	13.5%	3,214,247	13.2%	2.9%
Wake.....	1,544,552,129	1,509,320,066	316,237,440	20.5%	302,726,067	20.1%	4.5%	1,127,731,727	73.0%	1,110,310,182	73.6%	1.6%	22,138,148	1.4%	23,823,292	1.6%	-7.1%	78,444,814	5.1%	72,460,525	4.8%	8.3%
Warren.....	6,704,309	6,388,086	1,828,705	27.3%	1,732,633	27.1%	5.5%	3,598,821	53.7%	3,447,103	54.0%	4.4%	176,356	2.6%	182,698	2.9%	-3.5%	1,100,427	16.4%	1,025,651	16.1%	7.3%
Washington...	6,619,052	6,400,382	1,624,549	24.5%	1,490,241	23.3%	9.0%	4,215,748	63.7%	4,123,368	64.4%	2.2%	106,678	1.6%	102,138	1.6%	4.4%	672,077	10.2%	684,635	10.7%	-1.8%
Watauga.....	38,305,545	35,386,225	9,195,250	24.0%	7,942,432	22.4%	15.8%	27,021,126	70.5%	25,778,532	72.8%	4.8%	810,649	2.1%	444,592	1.3%	82.3%	1,278,520	3.3%	1,220,669	3.4%	4.7%
Wayne.....	74,516,755</																					

Source: 2013 and 2012 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

County designation is based on the address reported on the North Carolina D-400 return at the time of filing. The D-400 form reported address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designee. The address reported on the D-400 return at the time of filing may not reflect the taxpayer's county/location of residence during the previous calendar (income) year for which the return is filed.

Out-of-state taxpayers include nonresidents, part-year, and full-year residents who filed the D-400 form using a non-North Carolina address; similarly, specific county designation data may include information attributable to nonresident and part-year resident taxpayers who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina address.

TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2013 AND 2012

NCTI Level	FAGI Level															
	< \$10,000		\$10,000 - \$19,999				\$20,000 - \$29,999				\$30,000 - \$39,999					
	Number of Returns	Net Tax Liability [\$]	Number of Returns	Net Tax Liability [\$]		Number of Returns	Net Tax Liability [\$]		Number of Returns	Net Tax Liability [\$]		Number of Returns	Net Tax Liability [\$]			
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
less than \$1	448,258	450,178			179,827	178,732			65,048	64,746			39,950	39,446		
1 - 2,000	128,561	124,673	5,818,404	5,605,790	72,546	77,470	1,384,650	1,427,075	14,803	15,342	516,337	515,388	7,894	7,973	333,405	330,996
2,001 - 4,000	83,779	79,377	13,982,620	13,270,348	80,668	85,918	5,089,285	5,375,327	16,332	17,583	1,606,779	1,606,270	7,084	7,266	956,835	960,026
4,001 - 6,000	34,925	32,559	9,589,600	8,984,909	103,366	105,908	19,281,291	19,289,891	22,562	24,780	3,318,902	3,425,283	7,151	7,231	1,648,689	1,605,009
6,001 - 10,000	10,125	8,956	3,965,908	3,502,883	184,210	181,535	70,953,265	69,530,995	78,412	84,623	20,563,663	21,540,376	16,500	17,560	6,069,457	6,381,959
10,001 - 10,625	23	22	13,524	12,029	22,193	21,437	12,298,781	11,889,104	15,183	15,898	5,882,756	6,067,535	3,366	3,399	1,570,792	1,576,420
10,626 - 12,750	68	42	44,378	28,496	53,047	50,747	36,041,153	34,551,846	63,901	66,465	30,861,469	31,873,333	13,901	15,332	7,340,082	7,979,766
12,751 - 15,000	53	41	38,774	33,233	37,014	34,443	30,060,506	28,009,998	70,741	72,289	47,548,955	48,536,921	20,642	22,387	13,091,669	14,060,203
15,001 - 17,000	34	24	31,107	20,736	2,297	1,988	2,200,490	1,913,571	78,806	75,920	69,124,072	66,436,017	24,449	26,106	18,424,734	19,595,976
17,001 - 20,000	33	31	34,568	33,498	329	234	352,009	258,555	89,321	85,274	95,982,786	91,647,304	48,537	50,553	45,068,177	47,072,304
20,001 - 21,250	16	10	17,986	12,902	31	21	34,896	26,541	26,397	24,563	33,402,530	31,136,695	24,844	24,989	27,105,085	27,461,460
21,251 - 25,000	40	23	52,162	31,133	47	24	59,626	32,975	50,432	46,277	72,923,800	66,906,953	77,584	76,407	102,670,902	101,459,452
25,001 - 30,000	54	26	84,034	44,175	49	29	77,434	49,052	817	688	1,354,124	1,160,627	111,357	103,459	190,026,801	176,742,764
30,001 - 40,000	59	24	124,638	50,834	52	21	111,955	47,729	122	81	252,293	166,302	47,522	42,063	98,596,538	87,336,625
40,001 - 50,000	39	19	112,618	48,942	22	16	58,312	44,075	51	31	142,510	89,944	97	62	274,682	174,353
50,001 - 60,000	21	13	68,500	44,928	24	8	79,334	28,755	35	16	117,785	56,218	53	21	185,256	74,729
60,001 - 75,000	32	15	133,596	63,801	16	11	65,224	50,729	40	7	165,213	30,368	34	19	146,599	80,043
75,001 - 80,000	9	5	40,214	24,499	5	(D)	26,190	(D)	10	(D)	48,387	(D)	12	4	61,273	14,837
80,001 - 100,000	34	10	186,040	60,918	11	4	68,697	28,412	16	6	93,283	34,306	31	12	179,022	73,257
100,001 - 120,000	24	3	174,279	16,327	7	(D)	52,515	(D)	9	0	62,194	0	20	4	146,229	28,513
120,001 - 160,000	28	6	243,893	40,419	11	0	108,794	0	11	3	106,727	29,375	19	4	184,001	45,765
160,001 - 200,000	28	11	343,131	138,761	4	0	57,123	0	7	4	86,589	52,162	8	(D)	99,686	(D)
200,001 or more	69	24	2,876,123	2,725,882	10	3	278,173	211,349	13	(D)	280,219	(D)	11	(D)	228,671	(D)
Totals: FAGI Level	706,312	696,092	37,976,097	34,795,443	735,786	738,549	178,739,703	172,765,979	593,069	594,596	384,441,373	371,311,377	451,066	444,297	514,408,585	493,054,457

NCTI Level	FAGI Level															
	\$40,000 - \$49,999				\$50,000 - \$59,999				\$60,000 - \$69,999				\$70,000 - \$79,999			
	Number of Returns	Net Tax Liability [\$]		Number of Returns	Net Tax Liability [\$]		Number of Returns	Net Tax Liability [\$]		Number of Returns	Net Tax Liability [\$]		Number of Returns	Net Tax Liability [\$]		
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
less than \$1	27,693	27,270			21,135	20,743			15,391	15,128			11,374	10,867		
1 - 2,000	5,382	5,206	239,245	234,789	4,064	4,065	190,028	189,146	3,221	3,208	152,385	149,087	2,500	2,433	114,698	118,308
2,001 - 4,000	4,327	4,353	633,419	623,126	3,207	3,120	484,279	464,036	2,466	2,463	374,281	369,273	1,948	1,877	300,271	284,523
4,001 - 6,000	4,316	4,289	1,078,994	1,074,598	2,999	3,000	752,715	767,946	2,399	2,188	619,887	569,354	1,730	1,584	443,298	414,327
6,001 - 10,000	9,097	9,444	3,741,282	3,908,725	5,940	5,839	2,513,206	2,492,988	4,327	4,363	1,861,116	1,865,042	3,253	3,297	1,371,966	1,406,350
10,001 - 10,625	1,428	1,565	775,685	843,713	961	922	537,766	512,394	674	705	374,842	396,542	492	475	272,313	263,466
10,626 - 12,750	5,374	5,711	3,282,726	3,509,463	3,372	3,427	2,137,431	2,171,976	2,318	2,318	1,485,535	1,469,775	1,733	1,687	1,096,384	1,071,861
12,751 - 15,000	6,670	6,995	4,901,516	5,137,287	3,870	4,068	2,932,525	3,081,522	2,628	2,590	2,025,903	1,981,552	1,837	1,871	1,404,408	1,430,811
15,001 - 17,000	7,238	7,626	6,185,684	6,515,926	3,708	3,822	3,298,162	3,377,909	2,363	2,472	2,119,954	2,221,405	1,730	1,780	1,552,146	1,591,600
17,001 - 20,000	13,792	14,450	13,733,387	14,381,139	6,330	6,626	6,559,859	6,836,093	4,003	4,119	4,188,450	4,303,740	2,718	2,806	2,873,821	2,939,129
20,001 - 21,250	6,647	7,133	7,464,418	8,014,063	3,134	3,206	3,641,766	3,699,329	1,818	1,883	2,138,029	2,227,829	1,190	1,280	1,395,181	1,509,154
21,251 - 25,000	26,348	27,855	33,614,061	35,578,862	11,625	12,126	15,439,720	16,028,354	5,900	6,136	7,867,962	8,208,188	3,776	4,049	5,081,509	5,423,328
25,001 - 30,000	50,104	51,403	79,692,075	82,276,763	19,505	20,486	31,594,489	33,084,197	10,580	10,698	17,265,078	17,376,468	6,025	5,848	9,880,611	9,592,936
30,001 - 40,000	132,050	124,634	290,374,594	273,269,401	64,216	66,923	138,279,389	144,137,792	28,554	30,608	61,182,947	65,485,710	16,560	16,760	35,633,807	36,083,153
40,001 - 50,000	25,477	21,847	70,230,941	60,178,907	89,549	82,845	255,718,432	236,136,173	54,917	57,180	155,379,101	161,708,784	23,670	26,346	66,712,445	74,129,986
50,001 - 60,000	91	58	317,696	197,502	12,958	11,018	44,628,133	37,941,521	61,100	55,543	214,641,868	194,951,501	48,969	50,250	171,638,899	175,829,907
60,001 - 75,000	69	26	296,150	111,208	101	59	422,269	252,950	7,693	6,561	31,993,465	27,239,975	47,557	41,600	202,258,010	176,705,523
75,001 - 80,000	16	5	81,299	26,117	29	3	149,308	15,366	28	23	129,582	120,122	103	76	507,098	390,200
80,001 - 100,000	27	13	158,965	77,681	44	12	262,724	69,741	74	27	433,945	162,172	118	53	705,278	308,406
100,001 - 120,000	21	6	154,065	52,365	36	7	265,387	49,899	40	11	284,600	81,325	60	20	439,581	146,518
120,001 - 160,000	21	(D)	197,087	(D)	23	4	219,510	44,359	26	7	234,373	66,580	37	11	336,807	100,120
160,001 - 200,000	10	3	122,192	39,826	13	(D)	167,577	(D)	11	6	135,936	76,021	17	(D)	221,640	(D)
200,001 or more	11	(D)	224,593	(D)	23	5	467,663	104,668	21	3	479,579	65,624	17	5	365,870	116,743
Totals: FAGI Level	326,209	319,892	517,500,074	496,051,461	256,842	252,326	510,662,338	491,458,359	210,552	208,240	505,368,818	491,096,069	177,414	174,975	504,606,041	489,856,349

TABLE D. -Continued

NCTI Level	FAGI Level															
	\$80,000 - \$89,999				\$90,000 - \$99,999				\$100,000 - \$149,999				\$150,000 - \$199,999			
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
less than \$1	8,591	8,475			6,648	6,137			14,614	13,291			5,173	4,512		
1 - 2,000	1,980	1,845	94,978	87,712	1,582	1,550	77,041	75,444	4,224	3,877	214,380	195,252	1,985	1,780	95,994	88,392
2,001 - 4,000	1,425	1,337	223,188	206,710	1,109	1,015	173,188	160,494	2,586	2,456	438,507	421,529	1,032	919	178,228	159,866
4,001 - 6,000	1,251	1,147	326,262	292,686	872	824	230,958	218,866	2,080	1,926	596,208	555,218	719	691	210,556	201,942
6,001 - 10,000	2,399	2,298	1,017,903	976,154	1,602	1,618	691,863	695,554	3,509	3,292	1,613,780	1,510,297	1,051	993	491,737	466,160
10,001 - 10,625	402	335	226,292	183,450	269	261	147,761	146,812	544	446	327,308	263,069	169	143	58,649	52,849
10,626 - 12,750	1,281	1,228	804,059	770,023	836	765	530,897	490,805	1,671	1,564	1,125,759	1,056,769	444	432	305,047	296,013
12,751 - 15,000	1,347	1,288	1,020,797	982,973	911	924	698,623	708,191	1,690	1,600	1,344,419	1,291,413	430	407	352,507	333,909
15,001 - 17,000	1,207	1,272	1,071,603	1,128,377	830	819	748,561	725,854	1,547	1,508	1,436,777	1,398,319	380	389	359,205	366,014
17,001 - 20,000	1,971	1,932	2,037,966	2,008,792	1,333	1,309	1,376,742	1,357,030	2,346	2,221	2,525,267	2,411,420	564	505	614,883	548,313
20,001 - 21,250	882	838	1,036,146	971,223	540	553	631,990	638,213	977	982	1,173,852	1,186,122	229	224	279,612	271,302
21,251 - 25,000	2,681	2,729	3,588,114	3,653,390	1,853	1,751	2,452,664	2,337,100	3,091	2,952	4,249,152	4,039,016	733	630	1,014,649	881,610
25,001 - 30,000	4,153	4,165	6,838,104	6,852,205	2,911	2,737	4,751,445	4,455,077	4,603	4,307	7,686,242	7,163,364	936	855	1,572,192	1,436,225
30,001 - 40,000	10,388	10,179	22,435,034	22,048,098	6,783	6,677	14,663,565	14,398,117	10,695	10,070	23,380,350	22,086,603	1,900	1,723	4,133,836	3,764,145
40,001 - 50,000	13,140	13,930	37,097,863	39,202,136	8,539	8,476	24,180,972	23,976,604	13,396	12,735	38,445,564	36,417,214	2,064	1,848	5,911,328	5,289,068
50,001 - 60,000	21,285	23,330	74,377,639	81,374,163	10,673	11,203	37,311,980	39,092,336	16,532	15,923	58,646,089	56,551,364	2,347	2,177	8,284,791	7,694,992
60,001 - 75,000	62,072	59,178	271,122,746	257,340,519	34,566	36,563	151,816,088	160,039,489	33,252	33,807	147,361,981	149,853,483	4,330	4,108	19,003,864	17,988,217
75,001 - 80,000	9,982	8,322	51,625,783	43,156,700	18,915	17,339	95,262,662	87,393,673	16,492	17,698	83,918,052	90,079,423	1,792	1,697	9,030,159	8,569,440
80,001 - 100,000	2,633	2,217	14,896,392	12,524,421	22,351	18,902	125,933,009	106,612,778	106,675	102,225	638,433,071	610,406,374	9,530	8,964	56,753,487	53,277,949
100,001 - 120,000	51	19	379,455	138,425	76	39	552,935	288,720	69,931	64,000	513,225,633	468,772,631	14,578	14,254	108,007,111	105,664,699
120,001 - 160,000	39	16	366,151	142,487	55	15	517,480	147,421	21,219	17,763	185,115,785	154,525,406	58,990	54,804	569,653,262	527,715,736
160,001 - 200,000	19	3	224,456	38,913	20	(D)	240,165	(D)	173	50	2,111,721	614,545	14,829	12,474	176,919,938	148,557,716
200,001 or more	26	3	563,148	76,727	20	6	408,191	337,045	236	46	5,047,362	1,056,091	318	105	6,462,952	1,853,663
Totals: FAGI Level	149,205	146,086	491,374,079	474,156,284	123,294	119,483	463,398,780	444,295,623	332,083	314,739	1,718,417,259	1,611,854,922	124,523	114,634	969,738,391	885,511,021

NCTI Level	FAGI Level												Totals: NCTI Level			
	\$200,000 - \$499,999				\$500,000 - \$999,999				\$1,000,000 or more				Number of Returns		Net Tax Liability [\$]	
	Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]		Number of Returns		Net Tax Liability [\$]	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
less than \$1	10,476	8,542			5,160	4,732			4,725	5,710			864,063	858,509		
1 - 2,000	3,816	3,539	177,240	159,277	1,515	1,285	67,398	56,766	1,345	1,246	70,471	66,025	255,418	255,492	9,546,654	9,299,447
2,001 - 4,000	1,875	1,632	326,403	282,461	700	566	125,260	99,765	686	702	120,086	123,391	209,224	210,584	25,012,629	24,407,145
4,001 - 6,000	1,238	1,017	365,610	300,684	515	401	152,458	118,538	535	481	159,022	143,563	186,658	188,026	38,774,450	37,962,814
6,001 - 10,000	1,563	1,447	732,218	676,036	728	672	343,038	318,872	693	716	327,592	339,002	323,409	326,653	116,257,994	115,611,393
10,001 - 10,625	164	184	101,376	112,752	90	67	55,135	41,386	101	104	62,609	63,633	46,059	45,963	22,749,993	22,457,954
10,626 - 12,750	594	550	410,811	380,124	252	199	174,371	139,723	293	299	203,337	208,059	149,085	150,766	85,843,439	85,998,032
12,751 - 15,000	561	496	463,731	409,851	221	188	182,271	155,891	257	260	213,431	218,009	148,872	149,847	106,280,035	106,371,764
15,001 - 17,000	444	354	419,826	335,986	126	132	120,655	127,536	200	212	191,912	202,523	125,359	124,424	107,284,888	105,957,749
17,001 - 20,000	560	501	612,422	550,585	201	186	223,195	206,915	275	300	307,713	337,241	172,313	171,047	176,491,245	174,892,058
20,001 - 21,250	203	201	247,948	245,631	64	52	79,832	64,755	128	115	160,550	144,043	67,100	66,050	78,809,821	77,609,262
21,251 - 25,000	653	558	917,562	782,867	212	183	299,906	261,522	266	302	377,548	429,190	185,241	182,002	250,609,337	246,053,940
25,001 - 30,000	751	649	1,267,393	1,088,745	201	196	343,788	337,714	334	332	579,726	573,783	212,380	205,878	353,013,536	342,234,095
30,001 - 40,000	1,253	1,151	2,767,520	2,534,556	333	256	735,180	571,286	473	500	1,053,522	1,110,391	320,960	311,670	693,725,167	673,090,742
40,001 - 50,000	1,142	963	3,308,277	2,772,958	233	217	672,348	639,363	379	392	1,105,280	1,147,835	232,715	226,907	659,350,673	641,956,342
50,001 - 60,000	1,020	907	3,637,234	3,247,040	219	159	787,255	570,831	278	280	1,010,446	1,013,699	175,605	170,906	615,732,905	598,669,486
60,001 - 75,000	1,684	1,404	7,426,854	6,167,701	224	217	1,007,073	961,909	307	351	1,375,503	1,573,498	191,977	183,923	834,594,635	798,444,869
75,001 - 80,000	517	473	2,581,827	2,412,227	47	71	246,850	370,391	86	85	449,813	441,445	48,043	45,804	244,158,497	233,028,984
80,001 - 100,000	2,534	2,314	14,935,806	13,608,782	222	201	1,329,861	1,222,695	269	320	1,653,557	1,956,605	144,569	135,277	856,023,137	800,401,568
100,001 - 120,000	3,444	3,065	25,137,501	22,505,543	158	139	1,201,933	1,035,256	245	241	1,845,505	1,838,899	88,700	81,809	651,928,923	600,621,401
120,001 - 160,000	12,369	11,527	119,802,503	111,948,575	269	247	2,590,403	2,379,226	391	381	3,817,628	3,720,194	93,508	84,784	883,494,404	800,848,273
160,001 - 200,000	28,722	26,727	365,700,652	340,035,228	227	203	2,875,076	2,582,671	225	251	2,890,101	3,200,362	44,313	39,733	552,195,983	495,345,053
200,001 or more	61,031	55,096	1,208,318,280	1,082,161,775	16,246	15,686	668,243,753	639,764,241	7,533	8,449	1,015,555,887	1,316,663,199	85,585	79,436	2,909,800,464	3,045,206,198
Totals: FAGI Level	136,614	123,297	1,759,658,994	1,592,719,384	28,163	26,255	681,857,039	652,027,252	20,024	22,029	1,033,531,239	1,335,514,589	4,371,156	4,295,490	10,271,678,809	10,036,468,569

(D) Summary information for this category has been combined with that of a preceding category to avoid disclosing specific taxpayer details in categories with low participation; categories containing combined data are italicized. All FAGI and NCTI level totals reflect data in its original class.

Source: 2013 and 2012 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2013 and 2012 D-400 and D-400TC forms processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Net tax liability=residual tax liability after application of nonrefundable tax credits plus any portion of the refundable NC-EITC used to reduce computed tax liability.

Exhibit E. TAX YEAR 2013 TAX CREDITS CLAIMED ON INDIVIDUAL INCOME TAX RETURNS: Nonrefundable and Refundable Tax Credits

Tax Credit	All Returns		AGI < \$25,000		AGI \$25,000 - \$49,999		AGI \$50,000 - \$99,999		AGI \$100,000+	
	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]	Number of Returns	Amount Claimed [\$]
PART I. Nonrefundable tax credits										
Foreign/Other State Taxes Paid	163,777	336,443,354	19,832	3,387,466	27,865	14,707,296	43,439	42,183,674	72,641	276,164,918
Children	1,057,177	172,394,869	467,607	74,391,959	325,413	55,587,572	263,977	42,388,162	180	27,176
Child and Dependent Care	234,763	53,201,802	37,304	8,292,394	58,696	13,601,503	73,955	16,955,028	64,808	14,352,877
Charitable Contributions for Nonitemizers	383,169	42,653,722	187,798	16,616,649	117,796	14,739,210	68,999	10,061,260	8,576	1,236,603
Real Property Donations	321	17,305,704	43	984,153	38	390,763	42	971,547	198	14,959,241
Long-term Care Insurance Premiums	27,212	5,840,981	6,016	1,190,134	8,598	1,630,511	12,428	2,960,971	170	59,365
Qualified Business Investments	755	5,240,701	123	830,203	71	273,544	96	293,439	465	3,843,515
Adoption Expenses Credit	1,681	2,434,995	29	19,655	289	134,976	822	1,048,972	541	1,231,392
Education Expenses Credit for Children w/Disabilities	1,225	4,177,984	384	1,064,282	208	460,559	240	820,807	393	1,832,336
Disabled Taxpayer, Dependent, or Spouse	33,338	2,223,605	22,956	1,793,637	9,162	334,199	1,091	76,138	129	19,631
Historic Rehabilitation	727	7,716,928	33	153,418	49	253,262	154	1,449,755	491	5,860,493
Income-producing	159	2,063,602	14	87,820	7	47,620	34	404,189	104	1,523,973
Nonincome-producing	568	5,653,326	19	65,598	42	205,642	120	1,045,566	387	4,336,520
Historic Mill Facility Rehabilitation	60	1,350,390	7	3,721	3	4,687	8	182,451	42	1,159,531
Income-producing	36	1,001,798	na	na	na	na	na	na	na	na
Nonincome-producing	24	348,592	na	na	na	na	na	na	na	na
Other:	6,230	2,781,210	1,391	397,770	1,632	492,081	1,789	848,495	1,418	1,042,864
Dwelling units for handicapped	85	53,538	39	29,204	21	11,068	13	8,275	12	4,991
Property taxes on farm machinery	2,607	1,593,932	274	158,611	404	216,146	820	461,935	1,109	757,240
Recycling oyster shells	293	32,474	95	21,149	80	4,447	76	3,634	42	3,244
Miscellaneous: [includes gleaned crops/poultry composting equipment/conservation tillage equipment]	3,245	1,101,266	983	188,806	1,127	260,420	880	374,651	255	277,389
Carryforward of Prior Year Credits	1,141	24,313,602	178	1,997,055	171	1,161,643	292	3,371,419	500	17,783,485
Business Incentive and Energy Tax Credits*	4,390	26,412,046	130	318,184	298	155,242	976	1,190,456	2,986	24,748,164
PART II. Refundable Earned Income Tax Credit [EITC]	927,043	100,762,646	667,203	78,350,896	258,429	22,396,819	1,411	14,931	na	na
Credits Claimed (includes EITC)	-	805,254,540	-	189,791,576	-	126,323,867	-	124,817,506	-	364,321,591
Credits Not Taken**	-	104,134,284	-	56,206,979	-	9,001,677	-	8,979,754	-	29,945,874
Credits Taken (includes EITC)	-	701,120,256	-	133,584,597	-	117,322,190	-	115,837,752	-	334,375,717

Source: 2013 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2013 D-400TC forms processed within the DOR dynamic integrated tax system during 2014; the extract is a composite database consisting of both audited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Total figures for the number of returns are not listed because some taxpayers take more than one credit.

*Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property or low income housing that are limited to 50% of tax liability less the sum of all other tax credits claimed. Individuals may claim these credits as shareholders in corporations, members of partnerships, and as sole proprietors.

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

