## Statistical Abstract of North Carolina Taxes 2016



NCDOR
Financial Services Division Revenue Research Section

## Statistical Abstract of North Carolina Taxes 2016

## 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

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.
$\dagger$ Measure of the market value of the final goods and services produced by the labor and property within the State.

| Fiscal year | NC GDP $\dagger$[current dollars][calendar year basis] |  | State imposed taxes[July - June (fiscal year basis)] |  |  |  | $\begin{array}{\|c} \text { State } \\ \text { imposed } \\ \text { taxes as } \\ \text { percent } \\ \text { of } \\ \text { NC GDPP } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { General } \\ \text { tax } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | Unemployment tax amount [\$] | Total tax amount [\$] | Percent change |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent change \% |  |  |  |  |  |
| 2001-2002. | 290,541,000,000 | 4.84\% | 15,047,708,303 | 607,603,987 | 15,655,312,290 | 1.50\% | 5.39\% |
| 2002-2003. | 300,834,000,000 | 3.54\% | 15,274,873,627 | 398,632,751 | 15,673,506,378 | 0.12\% | 5.21\% |
| 2003-2004. | 312,441,000,000 | 3.86\% | 16,192,608,072 | 843,899,596 | 17,036,507,668 | 8.70\% | 5.45\% |
| 2004-2005. | 332,545,000,000 | 6.43\% | 17,951,338,614 | 1,109,594,315 | 19,060,932,930 | 11.88\% | 5.73\% |
| 2005-2006. | 357,168,000,000 | 7.40\% | 19,750,453,206 | 974,219,095 | 20,724,672,301 | 8.73\% | 5.80\% |
| 2006-2007. | 386,914,000,000 | 8.33\% | 21,693,543,544 | 943,707,097 | 22,637,250,640 | 9.23\% | 5.85\% |
| 2007-2008. | 397,063,000,000 | 2.62\% | 21,841,282,932 | 924,770,620 | 22,766,053,552 | 0.57\% | 5.73\% |
| 2008-2009.. | 415,095,000,000 | 4.54\% | 19,587,322,067 | 854,488,282 | 20,441,810,349 | -10.21\% | 4.92\% |
| 2009-2010.. | 407,846,000,000 | -1.75\% | 20,595,809,986 | 814,236,345 | 21,410,046,331 | 4.74\% | 5.25\% |
| 2010-2011... | 416,008,000,000 | 2.00\% | 21,464,738,702 | 1,000,330,096 | 22,465,068,798 | 4.93\% | 5.40\% |
| 2011-2012. | 427,974,000,000 | 2.88\% | 21,766,906,777 | 1,258,724,812 | 23,025,631,589 | 2.50\% | 5.38\% |
| 2012-2013... | 438,350,000,000 | 2.42\% | 22,807,425,837 | 1,277,126,110 | 24,084,551,946 | 4.60\% | 5.49\% |
| 2013-2014... | 454,945,000,000 | 3.79\% | 22,418,023,662 | 1,378,171,071 | 23,796,194,734 | -1.20\% | 5.23\% |
| 2014-2015... | 475,420,000,000 | 4.50\% | 23,918,573,851 | 1,388,047,810 | 25,306,621,661 | 6.35\% | 5.32\% |
| 2015-2016.. | 501,671,000,000 | 5.52\% | 24,920,017,610 | 1,251,892,070 | 26,171,909,680 | 3.42\% | 5.22\% |



 Sources: Bureau of Economic Analysis. GDP by State, Regional Economic Accounts, November 21, 2017 release; North Carolina Employment Security Commission. Unemployment taxes.


PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS


TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2001-2002 |  | 2002-2003 |  | 2003-2004 |  | 2004-2005 |  | 2005-2006 |  |
|  | Amount $\qquad$ | Percent of total | Amount $\qquad$ | Percent of total | Amount $\qquad$ $[\$]$ | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Estate Tax | 104,750,885 | 0.78\% | 112,504,407 | 0.79\% | 128,479,443 | 0.85\% | 135,211,344 | 0.83\% | 133,379,473 | 0.75\% |
| Privilege License T | 26,579,102 | 0.20\% | 44,721,244 | 0.31\% | 41,615,694 | 0.28\% | 44,992,019 | 0.28\% | 45,569,504 | 0.25\% |
| Tobacco Products Tax | 41,531,347 | 0.31\% | 41,998,713 | 0.29\% | 43,732,769 | 0.29\% | 42,981,044 | 0.26\% | 171,636,758 | 0.96\% |
| Soft Drink Tax. | 1,855 | 0.00\% |  |  |  | - |  | - |  | - |
| Franchise Tax. | 446,270,680 | 3.30\% | 429,128,005 | 3.01\% | 445,294,486 | 2.95\% | 498,681,391 | 3.05\% | 477,055,108 | 2.67\% |
| Income Taxes: |  |  |  |  |  |  |  |  |  |  |
| Individual Income Tax. | 7,134,629,832 | 52.81\% | 7,088,526,873 | 49.76\% | 7,509,898,086 | 49.82\% | 8,409,288,618 | 51.51\% | 9,400,167,970 | 52.59\% |
| Corporate Income Tax | 409,322,540 | 3.03\% | 840,499,824 | 5.90\% | 776,964,847 | 5.15\% | 1,193,529,164 | 7.31\% | 1,204,102,940 | 6.74\% |
| Total income taxes | 7,543,952,372 | 55.84\% | 7,929,026,697 | 55.66\% | 8,286,862,932 | 54.98\% | 9,602,817,782 | 58.82\% | 10,604,270,911 | 59.33\% |
| Sales and Use Tax. | 3,705,769,832 | 27.43\% | 3,922,821,877 | 27.54\% | 4,222,201,842 | 28.01\% | 4,477,159,178 | 27.42\% | 4,893,911,220 | 27.38\% |
| Alcoholic Beverage T | 174,644,725 | 1.29\% | 170,896,552 | 1.20\% | 182,392,509 | 1.21\% | 189,308,658 | 1.16\% | 200,845,242 | 1.12\% |
| Gift Tax. | 13,390,362 | 0.10\% | 19,304,091 | 0.14\% | 16,630,438 | 0.11\% | 18,896,837 | 0.12\% | 16,237,070 | 0.09\% |
| Intangibles Tax. |  | - |  |  |  | - |  | - |  | - |
| Freight Car Lines Tax | 518,887 | 0.00\% | 379,551 | 0.00\% | 527,447 | 0.00\% | 351,890 | 0.00\% | 269,931 | 0.00\% |
| Insurance Tax. | 340,785,358 | 2.52\% | 408,873,355 | 2.87\% | 423,405,050 | 2.81\% | 431,664,202 | 2.64\% | 431,729,295 | 2.42\% |
| Piped Natural Gas Tax*. | 40,949,924 | 0.30\% | 36,853,402 | 0.26\% | 38,994,881 | 0.26\% | 35,081,603 | 0.21\% | 33,654,268 | 0.19\% |
| Real Estate Conveyance Tax** |  | - |  | - |  | - |  | - |  | - |
| White Goods Disposal Tax***. | 1,841,220 | 0.01\% |  |  |  | - |  | - |  |  |
| Scrap Tire Disposal Tax $\dagger$. | 2,922,488 | 0.02\% |  | - | - | - |  | - |  | - |
| Manufacturing Tax $\dagger \dagger$. |  | - |  |  |  | - |  | - | 11,951,991 | 0.07\% |
| Solid Waste Disposal Tax $\dagger \dagger \dagger$ |  | - |  | - |  | - |  | - |  | - |
| Miscellaneous Tax Receipts.... | 751,977 | 0.01\% | 722,893 | 0.01\% | 589,383 | 0.00\% | 411,955 | 0.00\% | 5,032 | 0.00\% |
| Total Tax Revenue. | 12,444,661,014 | 92.11\% | 13,117,230,784 | 92.08\% | 13,830,726,874 | 91.76\% | 15,477,557,903 | 94.80\% | 17,020,515,803 | 95.22\% |
| Total Non-tax Revenue \& Transfers. Total General Fund Revenue.............. | 1,065,344,378 | 7.89\% | 1,128,835,549 | 7.92\% | 1,242,615,142 | 8.24\% | 848,923,661 | 5.20\% | 853,832,727 | 4.78\% |
|  | 13,510,005,392 | 100.00\% | 14,246,066,333 | 100.00\% | 15,073,342,016 | 100.00\% | 16,326,481,563 | 100.00\% | 17,874,348,531 | 100.00\% |
|  | Fiscal Year |  |  |  |  |  |  |  |  |  |
| Sources of revenue | 2006-2007 |  | 2007-2008 |  | 2008-2009 |  | 2009-2010 |  | 2010-2011 |  |
|  | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Estate Tax | 161,586,810 | 0.83\% | 158,764,850 | 0.80\% | 104,256,014 | 0.54\% | 71,905,766 | 0.39\% | 23,755,446 | 0.12\% |
| Privilege License Tax. | 46,277,585 | 0.24\% | 56,309,007 | 0.28\% | 37,515,608 | 0.20\% | 39,196,662 | 0.21\% | 41,347,664 | 0.22\% |
| Tobacco Products Ta | 241,174,320 | 1.24\% | 237,377,533 | 1.20\% | 227,056,891 | 1.19\% | 251,730,957 | 1.35\% | 265,270,142 | 1.38\% |
| Soft Drink Tax. |  | - |  |  |  | - |  | - |  | - |
| Franchise Tax. | 531,412,140 | 2.73\% | 574,460,805 | 2.90\% | 651,938,670 | 3.41\% | 724,451,377 | 3.88\% | 607,500,353 | 3.17\% |
| Income Taxes: |  |  |  |  |  |  |  |  |  |  |
| Individual Income Tax. | 10,507,966,531 | 54.00\% | 10,902,299,190 | 55.00\% | 9,470,172,885 | 49.46\% | 9,047,605,408 | 48.49\% | 9,734,868,036 | 50.82\% |
| Corporate Income Tax. | 1,451,399,198 | 7.46\% | 1,111,668,852 | 5.61\% | 835,544,512 | 4.36\% | 1,197,865,423 | 6.42\% | 1,013,546,433 | 5.29\% |
| Total income taxes. | 11,959,365,728 | 61.46\% | 12,013,968,042 | 60.60\% | 10,305,717,397 | 53.83\% | 10,245,470,831 | 54.91\% | 10,748,414,469 | 56.11\% |
| Sales and Use Tax.. | 4,995,570,841 | 25.67\% | 4,981,673,149 | 25.13\% | 4,677,947,376 | 24.43\% | 5,565,043,256 | 29.83\% | 5,871,669,069 | 30.65\% |
| Alcoholic Beverage Tax | 212,608,231 | 1.09\% | 225,125,416 | 1.14\% | 228,458,572 | 1.19\% | 282,316,942 | 1.51\% | 275,193,609 | 1.44\% |
| Gift Tax. | 15,641,779 | 0.08\% | 17,354,083 | 0.09\% | 12,291,039 | 0.06\% | 12,028,801 | 0.06\% | 2,963,637 | 0.02\% |
| Intangibles Tax.. |  | - |  |  |  | - |  | - |  | - |
| Freight Car Lines Tax. . | 324,535 | 0.00\% | 278,555 | 0.00\% | 183,472 | 0.00\% | 345,414 | 0.00\% | 370,786 | 0.00\% |
| Insurance Tax | 475,545,413 | 2.44\% | 492,698,607 | 2.49\% | 466,601,945 | 2.44\% | 486,848,660 | 2.61\% | 480,134,608 | 2.51\% |
| Piped Natural Gas Tax*.. | 36,057,204 | 0.19\% | 36,476,388 | 0.18\% | 34,240,028 | 0.18\% | 33,794,094 | 0.18\% | 30,995,454 | 0.16\% |
| Real Estate Conveyance Tax** |  | - |  | - |  | - |  | - |  | - |
| White Goods Disposal Tax*** |  | - |  | - |  | - |  | - |  |  |
| Scrap Tire Disposal Tax $\dagger$. |  | - |  | - |  | - |  | - | - | - |
| Manufacturing Tax $\dagger \dagger$.. | 36,558,780 | 0.19\% | 37,748,630 | 0.19\% | 32,865,620 | 0.17\% | 31,897,136 | 0.17\% | 32,496,612 | 0.17\% |
| Solid Waste Disposal Tax $\dagger \dagger \dagger$. |  | - |  |  |  | - |  | - |  | - |
| Miscellaneous Tax Receipts............... | 2,987 | 0.00\% | 2,852 | 0.00\% | 6,402 | 0.00\% | 7,408 | 0.00\% | 4,870 | 0.00\% |
| Total Tax Revenue.. | 18,712,126,352 | 96.16\% | 18,832,237,918 | 95.00\% | 16,779,079,034 | 87.64\% | 17,745,037,304 | 95.11\% | 18,380,116,720 | 95.95\% |
| Total Non-tax Revenue \& Transfers. | 747,904,898 | 3.84\% | 991,845,829 | 5.00\% | 2,366,598,932 | 12.36\% | 912,269,988 | 4.89\% | 776,500,873 | 4.05\% |
| Total General Fund Revenue............. | 19,460,031,250 | 100.00\% | 19,824,083,747 | 100.00\% | 19,145,677,966 | 100.00\% | 18,657,307,292 | 100.00\% | 19,156,617,593 | 100.00\% |

TABLE 2. -Continued

| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2011-2012 |  | 2012-2013 |  | 2013-2014 |  | 2014-2015 |  | 2015-2016 |  |
|  | Amount <br> [\$] | Percent of total | Amount $[\$]$ | Percent of total | $\begin{gathered} \hline \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | Amount $[\$]$ | Percent of total | Amount $[\$]$ | Percent of total |
| Estate Tax | 58,102,538 | 0.30\% | 111,430,080 | 0.54\% | 19,275,568 | 0.10\% | 2,989,335 | 0.01\% | 4,358,180 | 0.02\% |
| Privilege License Tax. | 48,543,571 | 0.25\% | 46,112,081 | 0.22\% | 49,954,683 | 0.25\% | 41,066,599 | 0.19\% | 39,925,452 | 0.18\% |
| Tobacco Products Tax | 270,900,735 | 1.39\% | 255,400,938 | 1.24\% | 255,532,320 | 1.27\% | 248,534,095 | 1.16\% | 257,433,563 | 1.16\% |
| Soft Drink Tax. |  | - |  |  |  | - |  | - | - | - |
| Franchise Tax. | 612,527,735 | 3.14\% | 660,141,126 | 3.21\% | 697,012,493 | 3.46\% | 544,122,153 | 2.54\% | 524,368,294 | 2.37\% |
| Income Taxes: |  |  |  |  |  |  |  |  |  |  |
| Individual Income Tax. | 10,272,136,381 | 52.59\% | 10,953,140,820 | 53.32\% | 10,272,358,828 | 50.97\% | 11,078,522,431 | 51.65\% | 11,905,157,743 | 53.75\% |
| Corporate Income Tax. | 1,132,871,164 | 5.80\% | 1,191,730,504 | 5.80\% | 1,356,856,207 | 6.73\% | 1,327,688,128 | 6.19\% | 1,058,215,438 | 4.78\% |
| Total income taxes. | 11,405,007,545 | 58.39\% | 12,144,871,325 | 59.12\% | 11,629,215,034 | 57.71\% | 12,406,210,560 | 57.84\% | 12,963,373,181 | 58.52\% |
| Sales and Use Tax. | 5,257,585,406 | 26.92\% | 5,294,146,987 | 25.77\% | 5,566,518,176 | 27.62\% | 6,252,023,175 | 29.15\% | 6,559,483,149 | 29.61\% |
| Alcoholic Beverage Tax | 287,363,097 | 1.47\% | 298,639,842 | 1.45\% | 305,994,895 | 1.52\% | 318,729,834 | 1.49\% | 340,096,582 | 1.54\% |
| Gift Tax. | 159,977 | 0.00\% | 817,951 | 0.00\% | 524,891 | 0.00\% | 211,789 | 0.00\% | 3,553 | 0.00\% |
| Intangibles Tax... |  | - |  | - |  | - |  | - |  | - |
| Freight Car Lines Tax. | 408,762 | 0.00\% | 325,798 | 0.00\% | 294,799 | 0.00\% | 287,893 | 0.00\% | 256,950 | 0.00\% |
| Insurance Tax. | 460,440,592 | 2.36\% | 521,509,351 | 2.54\% | 440,922,114 | 2.19\% | 510,676,294 | 2.38\% | 485,088,157 | 2.19\% |
| Piped Natural Gas Tax*. | 25,861,167 | 0.13\% | 30,411,586 | 0.15\% | 30,390,149 | 0.15\% |  | - | - | - |
| Real Estate Conveyance Tax** |  | - |  | - | 45,333,609 | 0.22\% | 55,521,104 | 0.26\% | 60,968,254 | 0.28\% |
| White Goods Disposal Tax*** |  | - |  | - | 1,514,356 | 0.01\% | 1,971,588 | 0.01\% | 2,136,296 | 0.01\% |
| Scrap Tire Disposal Tax $\dagger$. | - | - |  | - | 5,046,243 | 0.03\% | 5,341,147 | 0.02\% | 5,646,467 | 0.03\% |
| Manufacturing Tax $\dagger \dagger \dagger .$. | 36,182,589 | 0.19\% | 36,861,312 | 0.18\% | 35,522,329 | 0.18\% | 41,115,193 | 0.19\% | 46,412,229 | 0.21\% |
| Solid Waste Disposal Tax $\dagger \dagger \dagger$ |  | - |  | - | 2,145,380 | 0.01\% | 2,308,107 | 0.01\% | 2,335,446 | 0.01\% |
| Miscellaneous Tax Receipts............... | 9,788 | 0.00\% | 13,170 | 0.00\% | 16,002 | 0.00\% | 19,368 | 0.00\% | 16,130 | 0.00\% |
| Total Tax Revenue. | 18,463,093,503 | 94.52\% | 19,400,681,546 | 94.45\% | 19,085,213,041 | 94.70\% | 20,431,128,234 | 95.26\% | 21,291,901,883 | 96.12\% |
| Total Non-tax Revenue \& Transfers. | 1,070,828,533 | 5.48\% | 1,140,731,536 | 5.55\% | 1,067,387,263 | 5.30\% | 1,016,805,580 | 4.74\% | 858,820,449 | 3.88\% |
| Total General Fund Revenue............. | 19,533,922,036 | 100.00\% | 20,541,413,082 | 100.00\% | 20,152,600,304 | 100.00\% | 21,447,933,814 | 100.00\% | 22,150,722,332 | 100.00\% |

Detail may not add to totals due to rounding.
Amounts shown are revenues credited to the General Fund after deduction of refunds; local shares of utility franchise taxes, piped natural gas excise tax, utility sales taxes (electricity, gas, telecommunications, and video programming), disposal taxes (white goods, scrap tire, and solid waste), intangibles taxes, and alcoholic beverages 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. Revenue 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). 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 $\mathbf{7 \%}$ 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 transitional period).
**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.
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 $\mathbf{1 , 2 0 1 3 .}$
$\dagger$ 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 $\mathbf{1 , 2 0 1 3 .}$
$\dagger$ 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 $1,2010$.
$\dagger \dagger \dagger$ 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 $\mathbf{1}$, 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 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2001-2002 |  | 2002-2003 |  | 2003-2004 |  | 2004-2005 |  | 2005-2006 |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Percent } \\ \text { of } \\ \text { total } \end{array}$ | Amount $[\$]$ | Percent <br> of <br> total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Percent } \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total |
| Income from treasurer's investments. | 132,591,631 | 12.45\% | 105,079,415 | 9.31\% | 78,345,325 | 6.30\% | 71,445,489 | 8.42\% | 119,143,785 | 13.95\% |
| Judicial Department receipts. | 110,381,204 | $1036 \%$ | 124,733,850 | 11.05\% | 139,033,534 | 11.19\% | 141,632,044 | 16.68\% | 159,102,325 | 18.63\% |
| Sales tax reimbursement - Highway Fund $\dagger$. | 14,560,000 | $137 \%$ | 15,360,000 | 1.36\% | 16,379,000 | 1.32\% | 16,166,400 | 1.90\% |  | - |
| Transfer for State Highway Patrol - Highway Fund. |  |  |  | - |  | - |  | - |  | - |
| Sales tax refund - Non-Highway Fund $\dagger \dagger$. | 11,055,005 | 1.04\% | 11,013,787 | 0.98\% | 14,456,215 | 1.16\% | 10,252,680 | 1.21\% | 3,013,584 | 0.35\% |
| Secretary of State.. | 31,791,800 | $298 \%$ | 37,068,673 | 3.28\% | 41,007,706 | 3.30\% | 47,469,987 | 5.59\% | 56,291,957 | 6.59\% |
| Cost of local sales and use tax administration | 11,774,315 | $111 \%$ | 12,495,009 | 1.11\% | 13,988,816 | 1.13\% | 13,932,123 | 1.64\% | 14,355,818 | 1.68\% |
| Disproportionate share payments. | 110,404,184 | $1036 \%$ | 107,000,000 | 9.48\% | 97,144,325 | 7.82\% | 111,109,834 | 13.09\% | 100,000,000 | 11.71\% |
| Intrastate transfer of funds. | 22,966,323 | $216 \%$ | 250,218,103 | 22.17\% | 491,015,835 | 39.51\% | 96,158,466 | 11.33\% | 46,985,858 | 5.50\% |
| Banking and investment fees..................................... | 4,336,050 | 0.41\% | 4,484,763 | 0.40\% | 4,758,163 | 0.38\% | 5,164,962 | 0.61\% | 5,386,359 | 0.63\% |
| Insurance Department. | 46,370,190 | $435 \%$ | 47,077,910 | 4.17\% | 51,167,950 | 4.12\% | 51,695,754 | 6.09\% | 54,007,923 | 6.33\% |
| Reversions of capital improvements funds.................... | 4,359,377 | 0.41\% | 178,832 | 0.02\% | 12,544 | 0.00\% | 444 | 0.00\% | 679 | 0.00\% |
| ABC Board application fees.. | 6,057,030 | 0 57\% | 12,469,734 | 1.10\% | 12,625,300 | 1.02\% | 13,016,693 | 1.53\% | 13,220,860 | 1.55\% |
| Gasoline and oil inspection fees................................. | 948,769 | 0.09\% | 949,133 | 0.08\% | 1,017,729 | 0.08\% | 845,726 | 0.10\% | 1,040,606 | 0.12\% |
| Transfer of Use Tax from Highway Trust Fund $\dagger \dagger \dagger \ldots \ldots . . . .$. | 171,700,000 | 16 12\% | 377,400,000 | 33.43\% | 252,422,125 | 20.31\% | 242,520,317 | 28.57\% | 252,558,117 | 29.58\% |
| Administrative Office of the Courts: DWI service fees...... | 5,280,879 | $050 \%$ | 6,806,328 | 0.60\% | 8,175,582 | 0.66\% | 7,838,407 | 0.92\% | 7,687,043 | 0.90\% |
| Probation - supervision fees..................................... | 10,420,535 | 0 98\% | 13,830,098 | 1.23\% | 16,186,488 | 1.30\% | 15,919,030 | 1.88\% | 15,880,669 | 1.86\% |
| Miscellaneous..................................................... | 370,347,086 | 34.76\% | 2,669,916 | 0.24\% | 4,878,505 | 0.39\% | 3,755,305 | 0.44\% | 5,157,144 | 0.60\% |
| Master Settlement Agreement Funds.......................... |  | - |  | - |  | - | - | - |  | - |
| Reversion of Rural Economic Development Center funds.. | - | - | - | - | - | - | - | - |  | - |
| Dissolution of NC Health Insurance Risk Pool Fund......... |  | - |  | - |  | - |  | - |  | - |
| Eastern Regional Economic Transfer to General Fund..... | - | - | - | - | - | - | - | - | - | - |
| Total General Fund Non-tax Revenue and Transfers...... | 1,065,344,378 | 100.00\% | 1,128,835,549 | 100.00\% | 1,242,615,142 | 100.00\% | 848,923,661 | 100.00\% | 853,832,727 | 100.00\% |


| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2006-2007 |  | 2007-2008 |  | 2008-2009 |  | 2009-2010 |  | 2010-2011 |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total |
| Income from treasurer's investments. | 202,542,534 | 27.08\% | 239,680,009 | 24.17\% | 113,334,285 | 4.79\% | 40,784,359 | 4.47\% | 26,306,054 | 3.39\% |
| Judicial Department receipts. | 167,640,350 | 22.41\% | 198,400,888 | 20.00\% | 191,174,120 | 8.08\% | 216,854,082 | 23.77\% | 225,804,493 | 29.08\% |
| Sales tax reimbursement - Highway Fund $\dagger$ |  | - | 18,190,000 | 1.83\% | 17,610,000 | 0.74\% | 17,557,170 | 1.92\% | 17,004,498 | 2.19\% |
| Transfer for State Highway Patrol - Highway Fund......... |  | - |  | - |  | - | - | - | - | - |
| Sales tax refund - Non-Highway Fund $\dagger \dagger$. | 4,124,281 | 0 55\% | 3,303,137 | 0.33\% | 1,906,144 | 0.08\% | 2,133,686 | 0.23\% | 2,432,477 | 0.31\% |
| Secretary of State.. | 58,421,595 | $781 \%$ | 62,372,377 | 6.29\% | 64,652,127 | 2.73\% | 81,509,992 | 8.93\% | 76,753,295 | 9.88\% |
| Cost of local sales and use tax administration. | 16,978,912 | 2 27\% | 16,982,244 | 1.71\% | 15,612,660 | 0.66\% | 14,602,888 | 1.60\% | 13,691,728 | 1.76\% |
| Disproportionate share payments. | 100,000,000 | 13 37\% | 100,000,000 | 10.08\% | 100,000,000 | 4.23\% | 124,994,954 | 13.70\% | 135,000,000 | 17.39\% |
| Intrastate transfer of funds. | 34,336,953 | 4 59\% | 49,619,999 | 5.00\% | 1,546,195,685 | 65.33\% | 165,058,045 | 18.09\% | 87,076,297 | 11.21\% |
| Banking and investment fees.. | 5,466,337 | 0.73\% | 5,861,957 | 0.59\% | 5,708,831 | 0.24\% | 5,954,689 | 0.65\% | 6,092,141 | 0.78\% |
| Insurance Department. | 57,806,201 | 7.73\% | 74,293,875 | 7.49\% | 76,451,493 | 3.23\% | 69,643,055 | 7.63\% | 67,475,688 | 8.69\% |
| Reversions of capital improvements funds | 45 | 0.00\% | 3,507,038 | 0.35\% | 40,000,000 | 1.69\% | 22,161,866 | 2.43\% | 1 | 0.00\% |
| ABC Board application fees.. | 13,035,315 | 1.74\% | 13,437,365 | 1.35\% | 14,143,782 | 0.60\% | 14,708,380 | 1.61\% | 15,232,055 | 1.96\% |
| Gasoline and oil inspection fees................................. | 913,976 | 0 12\% | 784,734 | 0.08\% | 901,426 | 0.04\% | 1,002,905 | 0.11\% | 1,222,610 | 0.16\% |
| Transfer of Use Tax from Highway Trust Fund $\dagger \dagger \dagger . . .$. | 57,486,602 | 7.69\% | 172,543,306 | 17.40\% | 147,531,245 | 6.23\% | 108,561,829 | 11.90\% | 72,894,864 | 9.39\% |
| Administrative Office of the Courts: DWI service fees. | 7,906,795 | 1.06\% | 8,593,365 | 0.87\% | 8,536,186 | 0.36\% | 7,099,247 | 0.78\% | 8,320,538 | 1.07\% |
| Probation - supervision fees..................................... | 16,007,817 | $214 \%$ | 16,268,302 | 1.64\% | 16,005,024 | 0.68\% | 11,377,159 | 1.25\% | 14,258,962 | 1.84\% |
| Miscellaneous.. | 5,237,186 | 0.70\% | 8,007,233 | 0.81\% | 6,835,924 | 0.29\% | 8,265,682 | 0.91\% | 6,935,172 | 0.89\% |
| Master Settlement Agreement Funds........................... |  | - |  | - |  | - | - | - | - | - |
| Reversion of Rural Economic Development Center funds.. |  | - | - | - | - | - | - | - | - | - |
| Dissolution of NC Health Insurance Risk Pool Fund......... |  | - |  | - |  | - |  | - |  | - |
| Eastern Regional Economic Transfer to General Fund..... |  | - |  | - |  | - | - | - | - | - |
| Total General Fund Non-tax Revenue and Transfers........ | 747,904,898 | 100.00\% | 991,845,829 | 100.00\% | 2,366,598,932 | 100.00\% | 912,269,988 | 100.00\% | 776,500,873 | 100.00\% |

TABLE 3.-Continued

| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2011-2012 |  | 2012-2013 |  | 2013-2014 |  | 2014-2015 |  | 2015-2016 |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c} \text { Percent } \\ \text { of } \\ \text { total } \end{array}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Percent } \\ \text { of } \\ \text { total } \\ \hline \end{array}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c} \hline \text { Percent } \\ \text { of } \\ \text { total } \end{array}$ |
| Income from treasurer's investments. | 17,787,804 | 1.66\% | 12,468,221 | 1.09\% | 17,250,782 | 1.62\% | 18,324,283 | 1.80\% | 37,140,697! | 4.32\% |
| Judicial Department receipts.. | 259,770,555 | 24 26\% | 250,846,849 | 21.99\% | 236,849,684 | 22.19\% | 234,549,956 | 23.07\% | 244,802,911 | 28.50\% |
| Sales tax reimbursement - Highway Fund $\dagger$. | 20,235,353 | $189 \%$ | 24,080,070 | 2.11\% | 21,551,663 | 2.02\% | 19,288,738 | 1.90\% | - | - |
| Transfer for State Highway Patrol - Highway Fund. | 196,849,542 | $1838 \%$ | 196,209,049 | 17.20\% | 196,582,981 | 18.42\% | 196,582,981 | 19.33\% | - ${ }^{-1}$ | - |
| Sales tax refund - Non-Highway Fund $\dagger \dagger$. | 3,555,009 | $033 \%$ | 2,825,727 | 0.25\% | 3,716,166 | 0.35\% | 2,451,642 | 0.24\% | 2,188,868 | 0.25\% |
| Secretary of State.. | 85,420,766 | 7 98\% | 90,298,883 | 7.92\% | 95,104,972 | 8.91\% | 102,111,663 | 10.04\% | 108,407,901 | 12.62\% |
| Cost of local sales and use tax administration | 12,176,873 | $114 \%$ | 8,942,660 | 0.78\% | 9,388,296 | 0.88\% | 10,518,872 | 1.03\% | 11,374,208 | 1.32\% |
| Disproportionate share payments. | 115,000,000 | 10.74\% | 115,000,000 | 10.08\% | 110,000,000 | 10.31\% | 109,000,000 | 10.72\% | 147,465,847 | 17.17\% |
| Intrastate transfer of funds. | 112,727,493 | 10 53\% | 168,300,282 | 14.75\% | 43,438,865 | 4.07\% | 45,732,291 | 4.50\% | 45,550,142 | 5.30\% |
| Banking and investment fees. | 6,689,458 | 0.62\% | 6,107,270 | 0.54\% | 7,568,299 | 0.71\% | 7,684,476 | 0.76\% | 4,595,289 | 0.54\% |
| Insurance Department.. | 72,313,510 | 6.75\% | 72,590,212 | 6.36\% | 73,382,761 | 6.87\% | 76,335,234 | 7.51\% | 78,465,987 | 9.14\% |
| Reversions of capital improvements funds.................... |  | - | 114,467 | 0.01\% |  | - |  | - | -1 | - |
| ABC Board application fees..................................... | 15,090,555 | 1.41\% | 15,083,915 | 1.32\% | 15,201,447 | 1.42\% | 24,042,735 | 2.36\% | 24,027,072 | 2.80\% |
| Gasoline and oil inspection fees................................. | 1,331,796 | 0 12\% | 1,202,822 | 0.11\% | 1,293,347 | 0.12\% | 1,278,485 | 0.13\% | 1,358,939 | 0.16\% |
| Transfer of Use Tax from Highway Trust Fund $\dagger \dagger \dagger$.......... | 76,720,918 | $716 \%$ | 27,595,861 | 2.42\% |  | - |  | - | - - | - |
| Administrative Office of the Courts: DWI service fees...... | 8,362,573 | 0.78\% | 7,992,121 | 0.70\% | 7,476,512 | 0.70\% | 7,046,139 | 0.69\% | 6,304,835 | 0.73\% |
| Probation - supervision fees. | 15,367,842 | 1.44\% | 14,728,807 | 1.29\% | 13,647,901 | 1.28\% | 13,092,871 | 1.29\% | 12,439,135 | 1.45\% |
| Miscellaneous............ | 6,775,483 | 0.63\% | 4,933,569 | 0.43\% | 5,001,107 | 0.47\% | 4,182,562 | 0.41\% | 5,755,907 | 0.67\% |
| Master Settlement Agreement Funds........................... | 44,653,001 | 4 17\% | 121,410,749 | 10.64\% | 164,576,047 | 15.42\% | 138,621,827 | 13.63\% | 127,230,121 | 14.81\% |
| Reversion of Rural Economic Development Center funds.. |  | - |  | - | 29,356,432 | 2.75\% | 1,748,056 | 0.17\% | -1 | - |
| Dissolution of NC Health Insurance Risk Pool Fund......... |  | - |  | - | 16,000,000 | 1.50\% | 2,854,222 | 0.28\% | 123,273 | 0.01\% |
| Eastern Regional Economic Transfer to General Fund..... | - | - | -1 | - | - | - | 1,358,547 | 0.13\% | 1,589,316 | 0.19\% |
| Total General Fund Non-tax Revenue and Transfers........ | 1,070,828,533 | 100.00\% | 1,140,731,536 | 100.00\% | 1,067,387,263 | 100.00\% | 1,016,805,580 | 100.00\% | 858,820,449 | 100.00\% |

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 $\mathbf{\$ 9 3}, \mathbf{3 3 8}, 258$ per legislative directive and Section 401B federal funds amounting to $\mathbf{\$ 1 3 6 , 8 5 9 , 2 9 8}$.
2003-04 Intrastate transfer of funds category includes $\$ 108,796,845$ from Disaster Relief Funds and $\mathbf{\$ 1 3 6 , 8 5 9 , 2 9 8}$ from Federal Relief Package.
2008-09 Intrastate transfer of funds category includes $\$ 801,987,570$ from Executive Order $\# 6$ and $\mathbf{\$ 6 8 0 , 3 7 7}, 613$ 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 $\mathbf{\$ 8 3}, \mathbf{8 9 4}, 927$ 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 $\mathbf{\$ 8 9 , 1 9 6 , 6 8 6}$ 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.
$\dagger$ 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.
SL 2015-241, s. 2 2(b) repeals § 105-164.44D-Reimbursement for Sales Tax Exemption for Purchases by the DOT effective July 1, 2015.
$\dagger$ 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)]
$\dagger \dagger$ 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, 2015) $\dagger$

| State | State Tax Collections By Tax Type |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Population, GDP, Personal Income (PI), and Taxes as \% of PI |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Property |  | General Sales and Gross Receipts $\dagger+$ |  | Selective Sales |  | Licenses |  | Taxes Based on Income |  |  |  |  |  | Total |  | $\left.\begin{array}{c}\text { Popula- } \\ \text { tion } \\ \text { as of } \\ 7 / 1 / 2015 \\ {[1,000 s]}\end{array}\right]$ | $\begin{gathered} \hline \text { GDP } \dagger \dagger \dagger \\ \text { current } \$ \text { ] } \\ \text { calendar } \\ \text { year 2014 } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Personal income calendar year 2014 |  | Total state tax <br> collections as a <br> percentage of <br> personal income |  |
|  |  |  | Individual | Corporation |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Other  <br> nt Per <br> capita  <br> 0 s] [\$] |  |  |  | Amount <br> [ $\$ 1,000 \mathrm{~s}$ ] | Per capita [\$] |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Per } \\ \text { capita } \\ \hline \$] \\ \hline \end{array}$ |
|  | [\$1 | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] |  |  | [ $11,000 \mathrm{~s}$ \| | [\$] | [\$1,00 | [\$] | , | [\$] | , | [\$] |  |  | [\%] |  |  |  | Rank |  |  |
| Alabama | 25 | 69.39 | 2 | 50 | 137 | 509.31 | 493,883 | 1.75 | 36,587 | 68 | 86 | 10993 | 509 | 24.42 | + | 2,009.82 |  | 4,854 | ,000 | 76,771 | 36,954 | 5.45\% |  |  |
| Alask | 127,821 | 173.27 |  |  | 255,971 | 46.8 | 146,846 | 199.06 |  |  | 227,852 |  | 635,820 | 861.88 | 1,394,310 | 1,8 | 738 | 8,196,000 | 40,229,123 | 54,607 | 3.47\% |  |  |  |
| Arizona | 882,643 | 129.47 | 6,466,167 | 948.46 | 1,780,226 | 261.12 | 458,737 | 67.29 | 3,760,883 | 551.65 | 690,960 | 10135 | 42,484 | 6.23 | 14,082,100 | 2,065.56 | 6,818 | 281,031,000 | 255,731,845 | 38,055 | 5.51\% |  |  |  |
| Arkansas. | 1,088,431 | 365.51 | 3,182,211 | 1,068.63 | 1,228,129 | 412.42 | 384,306 | 129.05 | 2,664,153 | 894.66 | 476,553 | 160.03 | 166,429 | 55.89 | 9,190,212 | 3,086.19 | 2,978 | 118,068,000 | 111,500,761 | 37,581 | 8.24\% |  |  |  |
| California | 2,315,507 | 59.38 | 38,464,704 | 986.43 | 13,947,655 | 357.69 | 9,420,863 | 241.60 | 77,929,551 | 1,998.50 | 9,007,182 | 23099 | 148,703 | 3.81 | 151,234,165 | 3,878.40 | 38,994 | 2,358,811,000 | 1,977,923,740 | 51,134 | 7.65\% |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Colorado.. |  |  | 7,773 | 517.13 | 1,976,23 | 362.6 | 30,73 | 124.93 | 6,360,6 | 1,167.34 | 69,0 | 122.79 | 292,683 | 53.71 | 12,797,117 | 2,348.60 | 5,449 | 305,633,000 | 266,534,568 | 49,823 | 4.80\% |  |  |  |
| necticu |  |  | 4,082,787 | 1,138.94 | 2,472,09 | 689.6 | 452,687 | 126.28 | 8,182,071 | 2,282.48 | 689,685 | 192.40 | 345,368 | 96.34 | 16,224,696 | 4,526.06 | 3,585 | 244,628,000 | 239,829,273 | 66,770 | 6.77\% |  |  |  |
| awa |  |  |  |  | 498,55 | 528.0 | 1,389,894 | 1,472.23 | 1,140,248 | 1,207.79 | 400,746 | 424.48 | 84,471 | 89.47 | 3,513,916 | 3,722.07 | 944 | 66,115,000 | 42,384,341 | 45,333 | 8.29\% |  |  |  |
| Florida | 70 | 00 | 21,800,895 | 1,076.86 | 8,535,420 | 421.61 | 2,138,834 | 105.65 |  | - | 2,237,500 | 11052 | 2,505,040 | 123.74 | 37,217,759 | 1,838.38 | 20,245 | 833,968,000 | 853,317,759 | 42,905 | 4.36\% |  |  |  |
| Georgia. | 863,586 | 84.67 | 5,256,592 | 515.38 | 2,299,273 | 225.43 | 633,573 | 62.12 | 9,678,524 | 948.93 | 1,000,536 | 9810 | 224 | 0.02 | 19,732,308 | 1,934.65 | 10,199 | 479,273,000 | 392,123,784 | 38,873 | 5.03\% |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | 92,707 | 2,099.91 | 1,089,48 | 764.47 | 252,431 | 177.13 | 1,987,915 | 1,394.87 | 72,249 | 50.70 | 90,772 | 63.69 | 6,485,563 | 4,550.77 | 1,425 | 7,155,000 | 5,993,420 | 46,594 | 9.83\% |  |  |  |
| Idaho |  |  | 1,463,802 | 885.63 | 477,478 | 288.89 | 333,144 | 201.56 | 1,478,368 | 894.45 | 217,082 | 13134 | 6,143 | 3.72 | 3,976,017 | 2,405.58 | 1,653 | 63,305,000 | 60,737,986 | 37,182 | 6.55\% |  |  |  |
| Illi | 60,959 | 4.75 | 10,489,152 | 816.97 | 7,152,130 | 557.06 | 2,730,407 | 212.66 | 15,913,816 | 1,239.49 | 4,054,267 | 315.78 | 420,654 | 32.76 | 40,821,385 | 3,179.47 | 12,839 | 750,212,000 | 624,892,159 | 48,563 | 6.53\% |  |  |  |
| In | 8,834 | 1.34 | 7,279,604 | 1,100.84 | 3,532,26 | 534.16 | 641,78 | 97.05 | 5,232,977 | 791.34 | 903,572 | 136.64 | 6,609 | 1.00 | 17,605,651 | 2,662.37 | 6,613 | 325,904,000 | 266,952,598 | 40,477 | 6.60\% |  |  |  |
| Iowa | 1,772 | 0.57 | 3,040,627 | 973.94 | 1,228,001 | 393.34 | 874,778 | 280.20 | 3,471,617 | 1,111.99 | 463,238 | 14838 | 109,222 | 34.98 | 9,189,255 | 2,943.39 | 3,122 | 171,115,000 | 138,125,908 | 44,442 | 6.65\% |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kansas. | 658,758 | 226.63 | 3,052,986 | 1,050.32 | 924,82 | 318.17 | 8,19 | 130.11 | 2,262,95 | 778.52 | 8,306 | 157.67 | 147,946 | 50.90 | 7,883,960 | 2,712.32 | 2,907 | 148,468,000 | 134,654,953 | 46,443 | 5.85\% |  |  |  |
| Kent | 563, | 127.34 | 267,331 | 738.44 | ,183,1 | 3.40 | 7,83 | 110.25 | 69,50 | 94 | 0 | 16994 | 852 | 62.12 | 11,597,983 | 2,621.24 | 4,425 | 185,945,000 | 163,526,197 | 37,055 | 7.09\% |  |  |  |
| Lo | 56, | 12.1 | 2,926,78 | 626.86 | 2,358 | 5.22 | 6,35 | 2.75 | 2,983,10 | 638.92 | 53,650 | 33 | 731,334 | 156.64 | 9,696,730 | 2,076.85 | 4,669 | 243,474,000 | 194,377,951 | 41,821 | 4.9 |  |  |  |
| Maine. | 37,028 | 27.85 | 1,280,298 | 963.03 | 718,753 | 540.64 | 268,026 | 201.61 | 1,533,130 | 1,153.20 | 168,966 | 127.09 | 57,874 | 43.53 | 4,064,075 | 3,056.95 | 1,329 | 55,396,000 | 54,860,192 | 41,226 | 7.41\% |  |  |  |
| Maryland | 738,170 | 123.13 | 4,409,919 | 735.60 | 4,040,399 | 673.9 | 851,466 | 142.03 | 8,346,145 | 1,392.19 | 1,003,588 | 167.40 | 611,617 | 102.02 | 20,001,304 | 3,336.34 | 5,995 | 350,873,000 | 322,884,651 | 54,109 | 6.19\% |  |  |  |
| sachus |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Michigan. | 1,963,036 | 197.93 | 9,211,783 | 928.82 | 3,912,678 | 94.51 | 1,563,50 | 157.65 | 8,825,375 | 889.86 | 1,185,568 | 11954 | 295,397 | 9.78 | 26,957,337 | 2,718.10 | 9,918 | 45,535,000 | 405,974,703 | 40,942 | 6.64\% |  |  |  |
| Minne | 839,487 | 153.12 | 5,483,791 | $1,000.25$ | 4,469,620 | 815.26 | 1,392,055 | 253.91 | 10,370,047 | 1,891.50 | 1,476,629 | 26934 | 448,227 | 81.76 | 24,479,856 | 4,465.1 | 5,482 | 317,6 | 268,126,460 | 49,169 | 9.13 |  |  |  |
| Mississipp | 25,961 | 8.68 | 3,422,774 | 1,144.97 | 1,451,003 | 485.38 | 606,432 | 202.86 | 1,783,438 | 596.59 | 534,547 | 17881 | 78,730 | 26.34 | 7,902,885 | 2,643.64 | 2,989 | 104,633,000 | 102,192,019 | 34,151 | 7.73\% |  |  |  |
| Missouri. | 30,265 | 4.98 | 3,380,034 | 556.27 | 1,704,17 | 280.47 | 547,993 | 90.19 | 5,856,131 | 63.78 | 425,776 | . 07 | 11,767 | 1.94 | 11,956,143 | 1,967.70 | 6,076 | 282,381,000 | 249,263,293 | 41,12 | 4.80\% |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Montana. | 268,057 | 259.73 | -78780 |  | 603,200 | 584.45 | 350,769 | 339.87 | 1,180,478 | 1,143.79 | 168,039 | 16282 | 272,922 | 264.44 | 2,843,465 | 2,755.10 | 1,032 | 45,064,000 | 41,542,641 | 40,614 | 6.84\% |  |  |  |
| raska | 119 | 0.06 | 1,787,880 | 944.09 | 527,950 | 278.7 | 172,391 | 91.03 | 2,239,582 | 1,182.61 | 344,477 | 18190 | 14,360 | 7.58 | 5,086,759 | 2,686.06 | 1,894 | 112,167,000 | 90,988,217 | 48,369 | 5.59\% |  |  |  |
| Nevada | 242,168 | 83.98 | 4,080,507 | 1,415.00 | 1,958,261 | 679.07 | 649,33 | 225.1 | - | - |  |  | 602,720 | 9.01 | 7,532,989 | 2,612.21 | 2,88 | 133,109,000 | 114,922,561 | 40,56 | 6.55\% |  |  |  |
| New Hamps | 404,579 | 304.17 |  | - | 970,102 | 729.34 | 322,667 | 242.59 | 96,038 | 72.20 | 576,679 | 43356 | 117,672 | 88.47 | 2,487,737 | 1,870.32 | 1,330 | 71,192,000 | 71,219,034 | 53,599 | 3.49\% |  |  |  |
| New Jersey | 4,547 | 0.5 | 9,146,025 | 1,023.57 | 3,805,842 | 425.93 | 1,553,255 | 173.83 | 13,250,002 | 1,482.86 | 2,579,391 | 288.67 | 1,228,592 | 137.50 | 31,567,654 | 3,532.87 | 8,935 | 542,789,000 | 516,019,664 | 57,81 | 6.12 |  |  |  |
| New | 108,803 | 52.30 | 2,256,088 | 1,084.49 | 739,601 | 355.52 | 272,008 | 130.75 | 1,381,254 | 663.96 | 249,947 | 12015 | 1,001,742 | 481.53 | 6,009,443 | 2,888.70 | 2,080 | 94,674,000 | 76,449,091 | 36,701 | 7.86\% |  |  |  |
| New York. |  |  | 13,104,421 | 663.61 | 10,828,096 | 548.34 | 1,764,149 | 89.34 | 43,713,484 | 2,213.66 | 5,084,187 | 257.46 | 3,711,068 | 187.93 | 78,205,405 | 3,960.33 | 19,747 | 1,392,019,000 | 1,119,433,988 | 56,771 | 6.99\% |  |  |  |
| North |  |  | 6,862,578 | 683.85 | 3,849,600 | 383.61 | 1,755,328 | 174.92 | 11,197,650 | 1,115.84 | 1,330,223 | 13256 | 67,165 | 6.69 | 25,062,544 | 2,497.47 | 10,035 | 475,420,000 | 391,300,375 | 39,388 | 6.40\% |  |  |  |
| North | 3,505 | 4.63 | 1,389,083 | $1,835.38$ | 546,733 | 722.39 | 225,540 | 298.00 | 536,131 | 708.39 | 186,039 | 24581 | 2,849,324 | 3,764.79 | 5,736,355 | 7,579.40 | 757 | 59,711,000 | 42,848,356 | 57,911 | 13.39\% |  |  |  |
| Ohio. | - | - | 11,900,176 | 1,025.43 | 5,314,229 | 457.92 | 2,171,231 | 187.09 | 8,882,973 | 765.44 | 2,586 | 0.22 | 25,961 | 2.24 | 28,297,156 | 2,438.34 | 11,605 | 595,220,000 | 488,867,951 | 42,16 | 5.79\% |  |  |  |
| Oklahoma |  |  | 2,682,008 | 686.39 | 1,350,080 | 345.52 | 1,055,808 | 270.21 | 3,252,290 | 832.34 | 388,530 | 99.43 | 574,746 | 147.09 | 9,303,462 | 2,380.98 | 3,907 | 198,752,000 | 175,037,452 | 45,142 | 5.32\% |  |  |  |
| Oregon. | 20,336 | 5.05 |  |  | 1,498,647 | 372.37 | 988,932 | 245.72 | 7,309,115 | 1,816.09 | 621,727 | 154.48 | 138,322 | 34.37 | 10,577,079 | 2,628.08 | 4,025 | 203,909,000 | 165,559,773 | 41,720 | 6.39\% |  |  |  |
| Pennsylvani | 41,860 | 3.27 | 9,865,270 | 771.21 | 8,504,539 | 664.84 | 2,222,062 | 173.71 | 11,488,974 | 898.14 | 2,510,136 | 196.23 | 1,477,470 | 115.50 | 36,110,311 | 2,822.90 | 12,792 | 685,510,000 | 613,524,377 | 47,96 | 5.89\% |  |  |  |
| Rhode Island | 2,480 | 2.35 | 959,513 | 908.97 | 661,010 | 626.19 | 120,832 | 114.47 | 1,215,368 | 1,151.35 | 176,336 | 167.05 | 61,134 | 57.91 | 3,196,673 | 3,028.28 | 1,056 | 53,803,000 | 50,660,274 | 48,043 | 6.31\% |  |  |  |
| South Carolina.. | 26,394 | 5.39 | 3,568,788 | 729.09 | 1,322,830 | 270.25 | 524,285 | 107.11 | 3,695,701 | 755.02 | 410,931 | 8395 | 71,605 | 14.63 | 9,620,534 | 1,965.45 | 4,895 | 191,167,000 | 178,001,545 | 36,865 | 5.40\% |  |  |  |

TABLE 4. - Continued

| State | State Tax Collections By Tax Type |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Population, GDP, Personal Income (PI), and Taxes as \% of PI |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Property |  | General Sales and Gross Receipts $\dagger$ |  | Selective Sales |  | Licenses |  | Taxes Based on Income |  |  |  | Other |  | Total |  | $\left.\begin{array}{c}\text { Popula- } \\ \text { tion } \\ \text { as of } \\ 7 / 1 / 2015 \\ {[1,000 s]}\end{array}\right]$ | GDP $\dagger \dagger$ [current \$] calendar year 2014 [\$1,000s] | Personal income calendar year 2014 |  | Total state tax collections as a percentage of personal income |  |
|  |  |  | Individual | Corporation |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | t | Per capita |  |  | Amount | Per capita | Amount | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | Amount | Per capita |  | Per capita | Amount | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | Amount | $\begin{gathered} \hline \text { Per } \\ \text { capita } \end{gathered}$ |  |  | Amount | Per capita |  |  | Amount | Per capita |
|  | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] |  |  | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [\$1,000s] | [\$1 | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$1 | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] |  |  | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [\%] | Rank |
| South Dakota | - | - | 970,784 | 1,131.56 | 401,898 | 468.46 | 288,796 | 336.62 | - | - | 4,334 | 5.05 | 8,296 | 9.67 | 1,674,108 | 1,951.36 | 858 | 45,647,000 | 39,222,985 | 46,006 | 4.27\% | 48 |
| Tennes | - | - | 6,548,032 | 992.87 | 2,648,689 | 401.62 | 1,502,770 | 227.86 | 302,196 | 45.82 | 1,400,973 | 212.43 | 295,836 | 44.86 | 12,698,496 | 1,925.46 | 6,595 | 299,140,000 | 263,437,186 | 40,252 | 4.82\% | 43 |
| Texas. | - | - | 33,664,187 | 1,227.29 | 13,989,995 | 510.03 | 3,426,885 | 124.93 | - | - |  | - | 4,005,371 | 146.02 | 55,086,438 | 2,008.28 | 27,430 | 1,612,242,000 | 1,234,438,147 | 45,814 | 4.46\% | 46 |
| Utah. |  | - | 1,882,901 | 629.60 | 883,823 | 295.53 | 280,021 | 93.63 | 3,157,718 | 1,055.87 | 368,681 | 123.28 | 130,212 | 43.54 | 6,703,356 | 2,241.45 | 2,991 | 140,856,000 | 110,843,820 | 37,678 | 6.05\% | 30 |
| Vermont. | 1,035,611 | 1,654.10 | 366,667 | 585.65 | 659,521 | 1,053.40 | 111,527 | 178.13 | 709,310 | 1,132.92 | 112,643 | 17992 | 47,873 | 76.46 | 3,043,152 | 4,860.58 | 626 | 29,413,000 | 29,548,584 | 47,128 | 10.30\% |  |
| Virginia. | 32,712 | 3.91 | 3,793,215 | 453.32 | 2,701,872 | 322.90 | 829,279 | 99.11 | 11,903,945 | 1,422.63 | 817,851 | 97.74 | 458,011 | 54.74 | 20,536,885 | 2,454.34 | 8,368 | 459,488,000 | 417,276,976 | 50,169 | 4.92\% | 42 |
| Washington.... | 2,018,393 | 281.89 | 12,517,831 | 1,748.23 | 3,723,403 | 520.01 | 1,396,989 | 195.10 | - | - | - | - | 987,838 | 137.96 | 20,644,454 | 2,883.19 | 7,160 | 426,592,000 | 355,676,661 | 50,421 | 5.80\% | 33 |
| West Virginia... | 6,679 | 3.63 | 1,293,327 | 702.49 | 1,325,996 | 720.24 | 138,918 | 75.46 | 1,932,457 | 1,049.65 | 188,758 | 10253 | 679,850 | 369.27 | 5,565,985 | 3,023.26 | 1,841 | 73,850,000 | 66,145,384 | 35,783 | 8.41\% | 5 |
| Wisconsin.. | 165,155 | 28.63 | 4,892,126 | 848.17 | 2,754,971 | 477.64 | 1,026,575 | 177.98 | 7,069,248 | 1,225.62 | 1,032,411 | 1789 | 78,540 | 13.62 | 17,019,026 | 2,950.65 | 5,768 | 291,404,000 | 255,753,166 | 44,414 | 6.65\% | 18 |
| Wyoming......... | 318,569 | 543.12 | 811,105 | 1,382.83 | 183,745 | 313.26 | 153,768 | 262.15 | - | - | - |  | 889,136 | 1,515.86 | 2,356,323 | 4,017.22 | 587 | 41,575,000 | 32,723,587 | 56,068 | 7.20\% | 12 |
| Total 50 states... | 15,304,524 | $47.79^{\text {a }}$ | 286,383,078 | $89432^{2}$ | 144,933,354 | $452.60^{2}$ | 52,032,020 | $162.49^{2}$ | 336,172,978 | $1,049.80{ }^{\text {a }}$ | 48,685,262 | $152.03{ }^{\text {a }}$ | 28,188,315 | $88.03{ }^{\text {a }}$ | 911,699,531 | 2,847.05 ${ }^{\text {a }}$ | 320,226 | 17,196,027,000 | 14,755,185,178 | 46,414 ${ }^{2}$ | 6.18\% ${ }^{2}$ |  |

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.
Per capita tax collection amounts are computations based on July 1, 2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.

Weighted average computations based on tax collection, personal income, and population totals for the 50 states.
$\dagger$ 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).
$\dagger$ Data for some states include state-collected local sales tax. North Carolina sales tax data include $\$ 16,085,442.86$ retained by state to pay for the costs of collecting and distributing various local sales taxes.
$\dagger \dagger$ Measure of the market value of the final goods and services produced by the labor and property within the State.
Sources: U.S. Census Bureau, Population Division. Table NST-EST2016-01-Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.
U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. GDP by State, Regional Economic Accounts, November 21, 2017 release.
Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 release.

TABLE 5. ESTATE TAX COLLECTIONS
[§ 105 ARTICLE 1A.]
[The Tax Simplification and Reduction Act of 2013 repeals Article 1A. Estate Taxes, (§§ 105-32.1 through 105-32.8) .]

| Fiscal year | Estate tax/ <br> Inheritance tax* <br> gross <br> collections <br> $[\$]$ | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | Net <br> collections <br> before <br> transfers <br> $[\$]$ | Collection fees on overdue tax debts [\$] | OSBM Civil <br>  <br> Forfeiture <br> Fund <br> [\$] | Collection cost of fines/ forfeitures [\$] | Collections <br> to <br> General <br> Fund <br> [\$] | Year-over-year \% change |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Estate tax/ <br> Inheritance tax* <br> gross <br> collections | $\begin{array}{\|c\|} \text { Estate tax/ } \\ \text { Inheritance tax* } \\ \text { refunds } \\ \hline \end{array}$ | Estate tax/ Inheritance tax* collections to General Fund |
| 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\% | -880\% | 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\% | -982\% | 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 $\dagger$.. | 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 $\dagger$. | 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 $\dagger$, $\dagger \dagger$. | 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†, $\dagger \dagger$... | 28,410,868 | 9,073,682 | 19,337,185 | 47,108 | 14,452 | 58 | 19,275,568 | -75.06\% | 309 95\% | -82.70\% |
| 2014-15 $\dagger$, $\dagger \dagger \ldots$ | 3,517,974 | 444,128 | 3,073,846 | 66,289 | 18,147 | 75 | 2,989,335 | -87.62\% | -95 11\% | -84.49\% |
| 2015-16 $\dagger, \dagger \dagger \ldots$ | 5,012,148 | 529,156 | 4,482,992 | - | 124,288 | 524 | 4,358,180 | 42.47\% | 19 15\% | 45.79\% |

*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 subsequent fiscal years 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.
$\dagger$ 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).
$\dagger+$ SL 2013-316, s. 7 (a) repeals the North Carolina estate tax effective January 1, 2013 and applies to the estates of decedents dving on or after that date.



TABLE 6. PRIVILEGE TAX COLLECTIONS
[§ 105 ARTICLE 2$]$
[The Tax Simpl fication and Reduction Act of 2013 repeals $\S \S$ 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 | $\left\|\begin{array}{c} \text { Privilege } \\ \text { tax } \\ \text { gross } \\ \text { collections } \\ {[\$]} \end{array}\right\|$ | $\begin{gathered} \text { Refunds } \\ {[\$]} \end{gathered}$ | Privilege Tax Net Collections Before \& After Transfers |  |  |  |  |  |  |  | Year-over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Net <br> collections <br> before <br> transfers <br> $[\$]$ | Solid Waste <br> Manage- <br> ment <br> Trust Fund <br> $[\$]$ | Intergovern-mentalinter-fundtransfers$[\$]$ | N.C. Public Campaign Financing Fund [\$] | Collection <br> fees on <br> overdue <br> tax debts <br> $[\$]$$\|$ | OSBM <br> Civil Penalty <br> \& Forfeiture <br> Fund <br> $[\$]$ | Collection cost of fines/ forfeitures [\$] | Collections to General Fund [\$] |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | $\begin{array}{\|c} \hline \text { Privilege } \\ \text { tax } \\ \text { gross } \\ \text { collections } \\ \hline \end{array}$ | Privilege tax refunds | Net collections before transfers | $\begin{gathered} \text { Amount } \\ \text { to } \\ \text { General } \\ \text { Fund } \end{gathered}$ |
| 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\% | $79987 \%$ |
| 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\% | -694\% |
| 2004-05. | 45,191,583 | 143,550 | 45,048,033 | 92 |  | 36,821 | 19,100 |  |  | 44,992,019 | $752 \%$ | -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\% | 191\% | 1.28\% |
| 2006-07. | 50,670,355 | 4,059,726 | 46,610,628 | 1,802 |  |  | 16,809 | 313,128 | 1,305 | 46,277,585 | 896\% | 580.78\% | 153\% | 155\% |
| 2007-08. | 57,268,276 | 615,518 | 56,652,758 | I |  |  | 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\% | $454 \%$ | 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\% | 556\% | 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 | $082 \%$ | -87.22\% | $781 \%$ | 833\% |
| 2014-15. | 45,801,820 | 4,242,634 | 41,559,186 | 35,918 |  |  | 49,415 | 405,584 | 1,670 | 41,066,599 | -10.06\% | 793.42\% | -17.62\% | -17.79\% |
| 2015-16.. | 40,363,506 | 47,480 | 40,316,026 | 9,765 |  |  | 40,530 | 338,851 | 1,429 | 39,925,452 | -11 87\% | -9888\% | -2 99\% | -2.78\% |

Privilege tax rates and bases:
Cros
on/after 1/1/14] $\dagger$
$1 \%$ of gross receipts
rate repealed
on/after $1 / 1 / 14] \dagger \dagger$
$\$ 50$
$\$ 12.50$
$.277 \%$ of face value
$\$ 250$ annual tax
$\$ 30$ per $\$ 1$ million in assets
$\$ 15$ per ton
Gross admissions receipts of a person engaged in providing admission to live entertainment of any kind (amenities charges are excluded).
$\dagger$ Effective on or after January 1, 2014, privilege taxes imposed on gross admissions receipts within Article 2 are repealed; alternatively, transactions are subject 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 reseling on the Internet an admission ticket that is subject to the privilege tax. (Effective for admission tickets sold on/after January 1, 2011.)
$\dagger$ 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 $\mathbf{4 . 7 5 \%}$ 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 operating a motion picture show for which admission is charged.
$\dagger$ 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)] 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 $\mathbf{\$ 5 0}$ tax, an individual engaged in the public practice of accounting (principal or manager) is liable for a $\$ 12.50$ license tax for each employee who supervises or handles the work of auditing, devising or installing accounting systems.
Total face value of obligations dealt in, bought, or discounted in the business of handling installment papers, notes, bonds, contracts, or evidences of debt. Loan agencies ( $\$ 250$ per location)
Banks: the privilege tax on banks and banking associations operating in this State is repealed effective June 30, 2016. [SL 2015-241, s. 32.13(g)]
Banks: the priviege tax on
Publishers of newsprint publications: 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 (repealed effective October 22, 2015). [SL 2015-286, s. 4.11(a)]

## 997-98

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 $\$ 100$ license tax levied on loan agencies or brokers was repealed; concurrently, the quarterly tax rate was increased from. $\mathbf{2 7 5 \%}$ of face value to $\mathbf{. 2 7 7 \%}$. 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 $\$ \mathbf{2 5 0}$ 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.)
ntergovernmental, 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 PRODUCTS TAX COLLECTIONS IN THE UNITED STATES BY STATE
(Collections data for fiscal year ending June 30, 2015)

| State | Cigarette excise tax rate as of 1/01/2016 |  | Tobacco Products net tax collections [cigarette/other] |  | Cigarette <br> tax rate <br> as of <br> $6 / 30 / 2015$ <br> $[\$]$ | Cigarette tax net collections |  |  | $\begin{aligned} & \text { Average retail price per pack } \dagger \\ & \text { [includes generic brands] } \end{aligned}$ |  |  | State tax-paid cigarette sales (FY ending 6/30/15) |  | Population <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | \% of total tobacco taxes from: |  | Other products taxed $\dagger \dagger \dagger$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | Per capita |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Amount <br> [\$] | $\begin{gathered} \hline \text { Per 1c of } \\ \operatorname{tax} \dagger \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{array}{\|c\|} \hline \text { Wtd. avg } \\ \text { price } \\ {[\$]} \\ \hline \end{array}$ | Cigarette taxes |  | Total <br> [in millions <br> of packs] | Per capita <br> [in numbers <br> of packs] | Cigarettes | Othertobaccoproducts |  |  |  |  |
|  | Rate <br> [\$] | Rank |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | $\begin{array}{\|c\|} \hline \text { Per capita } \\ {[\$]} \\ \hline \end{array}$ |  |  |  |  | Amount [\$] |  | As \% of price |  |
| Alabama | 0.675 | 38 | 124,948 | 25.74 |  | 0.425 | 116,442 | 23.99 | . 56 | 5.305 | 1.685 | 31.8\% | 294.4 | 60.7 | 4,854 | 93.2\% | 6.8\% | CSChSn |
| Alaska | 2.000 | 11 | 65,919 | 89.36 | 2.000 | 52,342 | 70.95 | . 35 | 9.018 | 3.010 | 33.4\% | 26.4 | 35.8 | 738 | 79.4\% | 20.6\% | CSChSn |
| Arizona. | 2.000 | 11 | 314,991 | 46.20 | 2.000 | 293,230 | 43.01 | . 22 | 6.916 | 3.010 | 43.5\% | 155.1 | 23.0 | 6,818 | 93.1\% | 6.9\% | CSChSn |
| Arkansas | 1.150 | 31 | 228,020 | 76.57 | 1.150 | 174,493 | 58.60 | . 51 | 5.655 | 2.160 | 38.2\% | 160.1 | 54.0 | 2,978 | 76.5\% | 23.5\% | CSChSn |
| California.. | 0.870 | 34 | 829,189 | 21.26 | 0.870 | 747,944 | 19.18 | . 22 | 5.607 | 1.880 | 33.5\% | 867.1 | 22.3 | 38,994 | 90.2\% | 9.8\% | CSChSn |
| Colorado... | 0.840 | 36 | 196,996 | 36.15 | 0.840 | 161,564 | 29.65 | . 35 | 5.443 | 1.850 | 34.0\% | 194.2 | 36.3 | 5,449 | 82.0\% | 18.0\% | CSChSn |
| Connecticut. | 3.650 | 3 | 354,121 | 98.79 | 3.400 | 343,274 | 95.76 | . 28 | 8.600 | 4.660 | 54.2\% | 103.0 | 28.6 | 3,585 | 96.9\% | 3.1\% | CSChSn |
| Delaware. | 1.600 | 22 | 103,604 | 109.74 | 1.600 | 100,245 | 106.18 | . 66 | 5.860 | 2.610 | 44.5\% | 65.6 | 70.1 | 944 | 96.8\% | 3.2\% | CSChSn |
| Florida.. | 1.339 | 28 | 1,193,681 | 58.96 | 1.339 | 1,091,357 | 53.91 | . 40 | 5.744 | 2.349 | 40.9\% | 833.8 | 41.9 | 20,245 | 91.4\% | 8.6\% | SChSn |
| Georgia.. | 0.370 | 48 | 212,095 | 20.79 | 0.370 | 173,157 | 16.98 | . 46 | 4.820 | 1.380 | 28.6\% | 477.4 | 47.3 | 10,199 | 81.6\% | 18.4\% | CSChSn |
| Hawaii. | 3.2001 | 5 | 129,823 | 91.09 | 3.200 | 121,630 | 85.34 | . 27 | 8.938 \| | 4.210 | 47.1\% | 38.0 | 26.8 | 1,425 | 93.7\% | 6.3\% | CSChSn |
| Idaho. | 0.570 | 43 | 48,812 | 29.53 | 0.570 | 36,711 | 22.21 | . 39 | 5.118 | 1.580 | 30.9\% | 66.7 | 40.8 | 1,653 | 75.2\% | 24.8\% | CSChSn |
| Illinois. | 1.980 | 16 | 873,287 | 68.02 | 1.980 | 836,548 | 65.16 | . 33 | 7.396 | 2.990 | 40.4\% | 430.8 | 33.4 | 12,839 | 95.8\% | 4.2\% | CSChSn |
| Indiana | 0.995 | 33 | 439,295 | 66.43 | 0.995 | 406,280 | 61.44 | . 62 | 5.410 | 2.005 | 37.1\% | 413.7 | 62.7 | 6,613 | 92.5\% | 7.5\% | CSChSn |
| Iowa.......... | 1.360 | 27 | 222,101 | 71.14 | 1.360 | 192,508 | 61.66 | . 45 | 5.812 | 2.370 | 40.8\% | 144.4 | 46.5 | 3,122 | 86.7\% | 13.3\% | CSChSn |
| Kansas. | 1.290 | 30 | 97,090 | 33.40 | 0.790 | 89,514 | 30.80 | . 39 | 5.793 | 2.300 | 39.7\% | 114.2 | 39.3 | 2,907 | 92.2\% | 7.8\% | CSChSn |
| Kentucky. | 0.600 | 41 | 244,077 | 55.16 | 0.600 | 222,750 | 50.34 | . 84 | 4.858 | 1.610 | 33.1\% | 373.0 | 84.5 | 4,425 | 91.3\% | 8.7\% | CSChSn |
| Louisiana. | 0.860 | 35 | 147,767 | 31.65 | 0.360 | 117,067 | 25.07 | . 70 | 5.457 | 1.870 | 34.3\% | 343.0 | 73.8 | 4,669 | 79.2\% | 20.8\% | CSChSn |
| Maine... | 2.000 | 11 | 136,913 | 102.98 | 2.000 | 124,636 | 93.75 | . 47 | 6.669 | 3.010 | 45.1\% | 62.3 | 46.9 | 1,329 | 91.0\% | 9.0\% | CSChSn |
| Maryland... | 2.000 | 11 | 392,550 | 65.48 | 2.000 | 358,981 | 59.88 | . 30 | 6.556 | 3.010 | 45.9\% | 181.9 | 30.4 | 5,995 | 91.4\% | 8.6\% | CSChSn |
| Massachusetts... | 3.5101 | 4 | 644,861 | 95.05 | 3.510 | 615,213 | 90.68 | . 26 | 8.934 | $4.520 \mid$ | 50.6\% | 174.7 | 25.9 | 6,784 | 95.4\% | 4.6\% | CSChSn |
| Michigan.. | 2.000 | 11 | 941,269 | 94.91 | 2.000 | 868,211 | 87.54 | . 44 | 6.673 | 3.010 | 45.1\% | 440.7 | 44.5 | 9,918 | 92.2\% | 7.8\% | CSChSn |
| Minnesota. | 3.000 | 8 | 649,967 | 118.55 | 2.900 | 556,668 | 101.54 | 35 | 7.920 | 4.436 | 56.0\% | 164.9 | 30.2 | 5,482 | 85.6\% | 14.4\% | CSChSnE |
| Mississippi....... | 0.680 | 37 | 139,449 | 46.65 | 0.680 | 121,442 | 40.62 | . 60 | 5.130 | 1.690 | 32.9\% | 187.3 | 62.6 | 2,989 | 87.1\% | 12.9\% | CSChSn |
| Missouri.......... | 0.170 | 50 | 99,437 | 16.36 | 0.170 | 81,745 | 13.45 | . 79 | 4.532 | 1.180 | 26.0\% | 495.7 | 81.8 | 6,076 | 82.2\% | 17.8\% | CSChSn |
| Montana. | 1.700 | 19 | 85,461 | 82.81 | 1.700 | 72,570 | 70.31 | . 41 | 6.294 | 2.710 | 43.1\% | 43.1 | 42.2 | 1,032 | 84.9\% | 15.1\% | CSChSn |
| Nebraska. | 0.640 | 39 | 62,082 | 32.78 | 0.640 | 55,035 | 29.06 | . 45 | 5.234 | 1.650 | 31.5\% | 87.7 | 46.6 | 1,894 | 88.6\% | 11.4\% | CSChSn |
| Nevada.. | 1.800 | 17 | 117,324 | 40.68 | 0.800 | 105,997 | 36.76 | . 46 | 6.388 | 2.810 | 44.0\% | 131.8 | 46.4 | 2,884 | 90.3\% | 9.7\% | CSChSn |
| New Hampshire. | 1.780 | 18 | 221,586 | 166.59 | 1.780 | 211,540 | 159.04 | . 89 | 6.343 | 2.790 | 44.0\% | 118.8 | 89.6 | 1,330 | 95.5\% | 4.5\% | ChSn |
| New Jersey.... | 2.700 | 9 | 705,632 | 78.97 | 2.700 | 682,703 | 76.40 | . 28 | 7.380 | 3.710 | 50.3\% | 253.3 | 28.3 | 8,935 | 96.8\% | 3.2\% | CSChSn |
| New Mexico. | 1.660 | 21 | 97,049 | 46.65 | 1.660 | 89,146 | 42.85 | . 26 | 6.432 | 2.6701 | 41.5\% | 53.9 | 25.8 | 2,080 | 91.9\% | 8.1\% | CSChSn |
| New York. | 4.350 | 1 | 1,271,579 | 64.39 | 4.350 | 1,251,289 | 63.37 | . 15 | 10.155 | 5.360 | 52.8\% | 288.2 | 14.6 | 19,747 | 98.4\% | 1.6\% | CSChSn |
| North Carolina. | 0.450 | 46 | 276,491 | 27.55 | 0.450 | 240,395 | 23.96 | . 53 | 4.741 | 1.460 | 30.8\% | 538.2 | 54.1 | 10,035 | 86.9\% | 13.1\% | CSChSn |
| North Dakota. | 0.440 | 47 | 32,535 | 42.99 | 0.440 | 24,738 | 32.69 | . 74 | 4.709 | 1.450 | 30.8\% | 56.1 | 75.8 | 757 | 76.0\% | 24.0\% | CSChSn |
| Ohio.............. | 1.600 | 22 | 807,952 | 69.62 | 1.250 | 745,501 | 64.24 | . 51 | 6.072 | 2.6101 | 43.0\% | 607.3 | 52.4 | 11,605 | 92.3\% | 7.7\% | CSChSn |
| Oklahoma. | 1.030 | 32 | 319,914 | 81.87 | 1.030 | 250,631 | 64.14 | . 62 | 5.708 | 2.040 | 35.7\% | 242.6 | 62.6 | 3,907 | 78.3\% | 21.7\% | CSChSn |
| Oregon. | 1.320 | 29 | 266,193 | 66.14 | 1.310 | 210,237 | 52.24 | . 40 | 5.907 | 2.320 | 39.3\% | 161.0 | 40.5 | 4,025 | 79.0\% | 21.0\% | CSChSn |
| Pennsylvania.... | 1.600 | 22 | 977,819 | 76.44 | 1.600 | 977,819 | 76.44 | . 48 | 6.470 | 2.610 | 40.3\% | 620.4 | 48.5 | 12,792 | 100.0\% | 0.0\% | - |
| Rhode Island.... | 3.750 | 2 | 137,980 | 130.71 | 3.500 | 132,755 | 125.76 | . 36 | 8.620 | 4.760 | 55.2\% | 38.8 | 36.8 | 1,056 | 96.2\% | 3.8\% | CSChSn |
| South Carolina.. | 0.570 | 43 | 154,829 | 31.63 | 0.570 | 147,910 | 30.22 | . 53 | 5.029 | 1.580 | 31.4\% | 271.0 | 56.1 | 4,895 | 95.5\% | 4.5\% | CSChSn |
| South Dakota.. | 1.530 | 25 | 60,538 | 70.56 | 1.530 | 52,602 | 61.31 | . 40 | 6.221 | 2.540 | 40.8\% | 34.7 | 40.7 | 858 | 86.9\% | 13.1\% | CSChSn |
| Tennessee.. | 0.620 | 40 | 262,829 | 39.85 | 0.620 | 247,540 | 37.53 | . 61 | 4.993 | 1.630 | 32.6\% | 407.4 | 62.2 | 6,595 | 94.2\% | 5.8\% | CSChSn |
| Texas.. | 1.410 | 26 | 1,454,484 | 53.03 | 1.410 | 1,238,627 | 45.16 | . 32 | 5.946 | 2.420 | 40.7\% | 911.9 | 33.8 | 27,430 | 85.2\% | 14.8\% | CSChSn |
| Utah... | 1.700 | 19 | 114,464 | 38.27 | 1.700 | 95,872 | 32.06 | . 19 | 6.366 | 2.710 | 42.6\% | 58.7 | 20.0 | 2,991 | 83.8\% | 16.2\% | CSChSn |
| Vermont.. | 3.080 | 6 | 76,086 | 121.53 | 2.750 | 67,980 | 108.58 | . 39 | 8.120 | 4.090 | 50.4\% | 25.3 | 40.4 | 626 | 89.3\% | 10.7\% | CSChSn |
| Virginia.. | 0.300 | 49 | 178,789 | 21.37 | 0.300 | 159,644 | 19.08 | . 64 | 5.034 | 1.310 | 26.0\% | 550.4 | 66.1 | 8,368 | 89.3\% | 10.7\% | CSChSn |
| Washington.... | 3.025 | 7 | 445,739 | 62.25 | 3.025 | 398,823 | 55.70 | . 18 | 7.852 | 4.035 | 51.4\% | 133.0 | 18.8 | 7,160 | 89.5\% | 10.5\% | CSChSn |
| West Virginia.... | 0.550 | 45 | 102,390 | 55.61 | 0.550 | 95,236 | 51.73 | . 94 | 4.900 | 1.560 | 31.8\% | 180.0 | 97.3 | 1,841 | 93.0\% | 7.0\% | CSChSn |
| Wisconsin.. | 2.520 | 10 | 641,463 | 111.21 | 2.520 | 569,547 | 98.74 | . 39 | 7.447 | 3.530 | 47.4\% | 227.6 | 39.5 | 5,768 | 88.8\% | 11.2\% | CSChSn |
| Wyoming......... | 0.600 | 41 | 24,950 | 42.54 | 0.600 | 19,390 | 33.06 | . 55 | 5.168 | 1.610 | 31.2\% | 34.2 | 58.6 | 587 | 77.7\% | 22.3\% | CSChSn |
| Total 50 states... | - | - | 17,726,419 | $55.36{ }^{\text {a }}$ | - | 16,147,479 | $50.43{ }^{\text {a }}$ | - | $5.963{ }^{\text {a }}$ | $2.6325{ }^{\text {a }}$ | 44.1\% ${ }^{\text {a }}$ | 12,883.8 | - | 320,226 | 91.1\% | 8.9\% | - |

[^0]$\dagger \dagger \dagger \mathrm{C}=$ Cigars $\mathbf{S}=$ Smoking tobacco $\mathbf{C h}=$ Chewing tobacco $\mathbf{S n}=$ Snuff $\mathbf{E}=$ E-cigarette/Vapor Products
Sources: U.S. Census Bureau, Population Division. Table NST-EST2016-01 -Annual Estimates of the Population for the States: July 1, 2015 , December 2016 release.
Orzechowski and Walker. The Tax Burden on Tobacco, Historical Compilation, Volume 50, 2015.

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

| Fiscal year | Tobacco products tax: cigarette, vapor products, and other tobacco products |  |  |  |  |  |  |  |  |  |  |  | Year-over-year \% change |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Gross collections |  |  |  | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | Net collections [before transfers] |  | Transfers |  |  |  | Collections to General Fund [\$] | Net collections |  | Amount <br> to <br> General Fund |
|  | $\begin{gathered} \text { Cigarette } \\ {[\$]} \\ \hline \end{gathered}$ | Other tobacco products [OTP] |  | $\begin{gathered} \text { Gross } \\ \text { collections } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | Collection fees on | OSBM Civil Penal- | Collection cost of | University Cancer |  |  |  |  |
|  |  | $\begin{array}{\|c\|} \hline \text { Vapor } \\ \text { products } \\ {[\$]} \\ \hline \end{array}$ | OTP <br> non-vapor <br> $[\$]$ <br> 340622 |  |  | $\begin{gathered} \text { Cigarette } \\ {[\$]} \\ \hline \end{gathered}$ | tobacco products [\$] | $\begin{array}{\|c\|} \hline \text { overdue } \\ \text { tax debts } \\ {[\$]} \\ \hline \end{array}$ | $\begin{gathered} \text { ty \& Forfei- } \\ \text { ture Fund } \\ {[\$]} \\ \hline \end{gathered}$ | fines/ <br> forfeitures <br> $[\$]$ | $\begin{gathered} \text { Research } \\ \text { Fund } \\ {[\$]} \\ \hline \end{gathered}$ |  | Cigarette | tobacco products |  |
| 2001-02 | 38,777,264 |  | 3,450,622 | 42,227,886 | 696,539 | 38,329,738 | 3,201,609 |  |  |  |  | 41,531,347 | -0.5\% | -9.0\% | -1.2\% |
| 2002 | 38,763,177 |  | 3,569,751 | 42,332,928 | 333,038 | 38,430,687 | 3,569,204 | 1,178 |  |  | - | 41,998,713 | 0.3\% | 11.5\% | 1.1\% |
| 2003-0 | 40,192,893 |  | 3,925,513 | 44,118,406 | 383,633 | 39,810,915 | 3,923,858 | 2,004 |  |  | - | 43,732,769 | 3.6\% | 9.9\% | 4.1\% |
| 2004-05. | 39,348,556 |  | 4,036,436 | 43,384,992 | 403,183 | 38,953,476 | 4,028,334 | 765 |  |  | - | 42,981,044 | -2.2\% | 2.7\% | -1.7\% |
| 2005-06. | 165,872,636 |  | 6,372,596 | 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 | 234,968,639 |  | 6,895,552 | 241,864,191 | 550,041 | 234,437,889 | 6,876,260 | 453 | 138,798 | 578 | - | 241,174,320 | 41.8\% | 8.2\% | 40.5\% |
| 200 | 229,185,097 |  | 19,385,010 | 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 | 220,616,844 |  | 23,340,105 | 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 | 244,630,968 |  | 30,350,333 | 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.. | 258,774,808 |  | 31,906,438 | 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. | 261,915,124 |  | 33,381,867 | 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.. | 249,730,345 |  | 33,037,145 | 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. | 248,706,308 |  | 34,732,241 | 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\% |
| 2014-15.. | 240,741,735 |  | 37,105,657 | 277,847,392 | 1,356,265 | 240,395,440 | 36,095,687 | 12,762 | 83,065 | 34 | 27,860,863 | 248,534,095 | -2.9\% | 5.6\% | -2.7\% |
| 2015-16... | 245,725,427 | 2,982,595 | 38,694,805 | 287,402,827 | 1,068,625 | 245,359,695 | 40,974,507 | 47,975 | 156,749 | 657 | 28,695,258 | 257,433,563 | 2.1\% | 13.5\% | 3.6\% | 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 c per pack of 20 cigarettes) to 1.5 c per cigarette ( $\mathbf{3 0} \mathrm{c}$ per pack of 20 cigarettes).
Effective $\frac{\text { September 1, 2005, }}{}$, the tax rate for tobacco products (other than cigarettes) increased from $\mathbf{2 \%}$ to $\mathbf{3 \%}$ of the cost price of the product ( $\mathbf{1 0 \%}$ 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 15 c per cigarette to 1.75 c per cigarette ( 35 c 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 c per pack of 20 cigarettes). The tax rate for other tobacco products increased from $\mathbf{1 0 \%}$ to $\mathbf{1 2 . 8 \%}$ of the cost price of the product ( $\mathbf{3 \%}$ of the cost price is dedicated to the General Fund, the remainder of the net tax is dedicated to the University Cancer Research Fund). Effective June 1, 2015, an excise tax at the rate of $\mathbf{\$ 0 . 0 5}$ per fluid mL is imposed on consumable vapor products containing nicotine (discount does not apply).
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 <br> (c) |
| 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 |
| 2014 | 41.0 | 56.7 | 45 |
| 2015 | 40.4 | 54.1 | 45 |

Source: Orzechowski and Walker. The Tax Burden on Tobacco,
Historical Compilation, Volume 50, 2015.
*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 c per pack of 20 cigarettes) to 1.5 c per cigarette ( 30 C per pack of 20 cigarettes).
Effective July 1, 2006, the cigarette tax rate increased from 1.5 c per cigarette to 1.75 f per cigarette ( 35 f 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

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2015] |  |  |  |  |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 \mathrm{~s}]$ | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2015 |  |  |  | Personal income <br> for <br> calendar year <br> 2014 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Beer Excise Tax |  |  | Wine Excise Tax |  |  | Liquor Excise Tax |  |  |  |  |  |  |  |  |  |
|  | State <br> Excise <br> tax <br> rate <br> [\$ per <br> gal] | General <br> Sales tax applies | Other applicable taxes | State <br> Excise <br> tax rate [\$ per gal] | $\begin{gathered} \text { Gen- } \\ \text { eral } \\ \text { Sales } \\ \text { tax } \\ \text { ap- } \\ \text { plies } \end{gathered}$ | Other applicable taxes | State <br> Excise <br> tax <br> rate <br> [\$ per <br> gal] | General <br> Sales tax applies | Other applicable taxes |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | Per capita capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | Per capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | Per capita [\$] |
| Alabama | 0.53 | yes | $\underset{\mid}{\mathbf{\$} 0.52 / \text { gal local rate }} \begin{aligned} & \text { statewide }\end{aligned}$ | 1.70 | yes | $\begin{aligned} & \text { \$0.26/gal local rate; } \\ & >165 \%-\$ 9.16 / \mathrm{gal} \\ & \hline \end{aligned}$ | GC | yes | ------ | 4,854 | 192,490 | 39.66 | 4,217 | 0.87 | 178,976,771 | 36,954 |
| Alaska | 1.07 | n.a. | ---- | 2.50 | n.a. | -- | 12.80 | n.a. | <21\%-\$2.50/gal | 738 | 39,836 | 54.00 | 1,845 | 2.50 | 40,229,123 | 54,607 |
| Arizona | 016 | yes | ------ | 0.84 | yes | 1>24\%-\$4.00/gal | 3.001 | yes | ----- | 6,818 | 71,270 | 10.45 | 6,764 | 0.99 | 255,731,845 | 38,055 |
| Arkansas | $023$ | yes | $\left\{\begin{array}{l}3 \% \text { off- and } 10 \% \\ \text { on-premise tax }\end{array}\right.$ | 0.75 | yes | $\left\{\begin{array}{\|l}<5 \%-\$ 0.25 / \mathrm{gal} ; \\ \$ 0.05 / \text { case; and } 3 \% \text { off- } \\ \text { and } 10 \% \text { on-premise } \\ \text { retail tax }\end{array}\right.$ | 2.50 | yes | $\mid<5 \%-\$ 0.50 / \mathrm{gal} ;$ <br> $\mid<21 \%-\$ 1.00 / \mathrm{gal} ;$ <br> $\mathbf{\$ 0 . 2 0 / c a s e}$ and $3 \%$ <br> ioff-14\% on-premise <br> retail taxes | 2,978 | 53,256 | 17.88 | 4,751 | 1.60 | 111,500,761 | 37,581 |
| California | 0201 | yes | ------ | 0.20 | yes | \|sparkling wine-\$0.30/gal | 3.30 | yes | 1>50\%-\$6.60/gal | 38,994 | 357,373 | 9.16 | 56,512 | 1.45 | 1,977,923,740 | 51,134 |
| Colorado | 0.08 | yes | ------ | 0.28 | yes | ------ | 2.28 | yes | + ------ | 5,449 | 41,392 | 7.60 | 6,875 | 1.26 | 266,534,568 | 49,823 |
| Connecticut | 024 | yes | ------ | 0.72 | yes | $\begin{aligned} & >21 \% \text { and sparkling } \\ & \text { wine- } \$ 1.80 / \mathrm{gal} \end{aligned}$ | 5.40 | yes | -7\%-\$2.46/gal | 3,585 | 61,612 | 17.19 | 9,040 | 2.52 | 239,829,273 | 66,770 |
| Delaware | 016 | n.a. | ------ | 0.97 | n.a. | ------ | 3.75 | n.a. | \|<=25\%-\$2.30/gal | 944 | 20,708 | 21.93 | 1,910 | 2.02 | 42,384,341 | 45,333 |
| Florida | 0.48 | yes | ------ | 2.25 | yes | $\begin{aligned} & >17.259 \%-\$ 3.00 / \mathrm{gal}, \\ & \text { sparkling wine- } \$ 3.50 / \mathrm{gal} \end{aligned}$ | 6.50 | yes | $\begin{array}{\|c} <17.259 \%-\$ 2.25 / \mathrm{gal} \\ \gg 55.780 \%-\$ 9.53 / \mathrm{gal} \\ \hline \end{array}$ | 20,245 | 459,019 | 22.67 | 8,515 | 0.42 | 853,317,759 | 42,905 |
| Georgia | 032 | yes | $\$ 0.53 / \mathrm{gal}$ local tax | 1.51 | yes | $\begin{aligned} & >14 \%-\$ 2.54 / \text { gal; } \\ & \$ 0.83 / \text { gal local tax } \end{aligned}$ | 3.79 | yes | \$0.83/gal local tax | 10,199 | 184,374 | 18.08 | 3,972 | 0.39 | 392,123,784\| | 38,873 |
| Hawaii | 093 | yes | \$0.54/gal draft beer | 1.38 | yes | \|sparkling wine-\$2.12/gal; wine coolers- $\mathbf{~} 0.85 / \mathrm{gal}$ | 5.98 | yes | ---- | 1,425 | 50,281 | 35.28 | ${ }^{-}$ | - | 65,993,420 | 46,594 |
| Idaho | 015 | yes | >4\%-\$0.45/gal | 0.45 | yes | ------ | GC | yes | -- | 1,653 | 8,937 | 5.41 | 1,701 | 1.03 | 60,737,986 | 37,182 |
| Illinois | 0.231 | yes | $\$ 80.29 / \mathrm{gal}-\mathrm{Chicago} ;$ <br> $\mathbf{\$ 0 . 0 9 / g a l - C o o k ~ C o . ~}$ | 1.39 | yes | $\begin{array}{\|l} \hline>20 \%-\$ 8.55 / \mathrm{gal} ; \\ \$ 0.36-\$ 0.89 / \mathrm{gal}-\text { Chicago; } \\ \$ 0.20-\$ 0.45 / \mathrm{gal}-\mathrm{Cook} \mathrm{Co} \\ \hline \end{array}$ | 8.55 | yes | $\begin{array}{\|l} \hline<20 \%-\$ 1.39 / \mathrm{gal} ; \\ \text { \$2.68/gal-Chicago; } \\ \$ 22.50 / \mathrm{gal}-\mathrm{Cook} \text { Co. } \\ \hline \end{array}$ | 12,839 | 283,177 | 22.06 | 13,156 | 1.02 | 624,892,159 | 48,563 |
| Indiana | 0.115 | yes | ------ | 0.47 | yes | ; $>21 \%$-\$2.68/gal | 2.68 | yes | ; $<15 \%$-\$0.47/gal | 6,613 | 46,064 | 6.97 | 13,464 | 2.04 | 266,952,598 | 40,477 |
| Iowa | 019 | yes | ------ | 1.75 | yes | <5\%-\$0.19/gal | GC | yes | ------ | 3,122 | 22,686 | 7.27 | 15,315 | 4.91 | 138,125,908 | 44,442 |
| Kansas |  | -- | \|>3.2\%-8\% off-and 10\% on-premise; | $<3.2 \%-4.23 \%$ sales tax | 0.30 | -- | $\begin{aligned} & >14 \%-\$ 0.75 / \mathrm{gal} \text {; } \\ & 8 \% \text { off-and } \\ & 11 \% \text { on-premise } \\ & \text { retail tax } \end{aligned}$ | 2.50 | -- | $\begin{aligned} & 8 \% \text { off-and } \\ & 10 \% \text { on-premise } \\ & \text { retail tax } \end{aligned}$ | 2,907 | 132,589 | 45.61 | 2,567 | 0.88 | 134,654,953 | 46,443 |
| Kentucky | $\overline{0.08 \mid}$ | $\text { yes } \dagger \dagger$ | $\left\{\begin{array}{l}11 \% \text { wholesale tax } \\ {[10.75 \% 7 / 1 / 15]}\end{array}\right.$ | 0.50 | yes | $\begin{aligned} & 11 \% \text { wholesale tax } \\ & {[10.75 \% 7 / 1 / 15]} \end{aligned}$ | 1.92 | yes | $\begin{aligned} & <6 \%-\$ 0.25 / \mathrm{gal} ; \\ & \$ 0.05 / \text { case and } \\ & 11 \% \text { wholesale tax } \\ & \text { an } \end{aligned}$ | 4,425 | 131,951 | 29.82 | 6,495 | 1.47 | 163,526,197 | 37,055 |
| Louisiana |  | yes | \$0.048/gal local tax | 0.11 | yes | $\begin{aligned} & 14 \% \text { to } 24 \%-\$ 0 \text { 23/gal; } \\ & >24 \% \text { and sparkling } \\ & \text { wine- } \$ 1.59 / \text { gal } \end{aligned}$ | 2.50 | yes | --- | 4,669 | 57,416 | 12.30 | - | - | 194,377,951 | 41,821 |
| Maine | $035$ | yes | 7\% on-premise tsales tax | 0.60 | yes | $>15.5 \%$-sold through <br> state stores; sparkling <br> wine- $\$ 1.25 /$ gal; <br> $7 \%$ on-premise sales tax | GC | yes | ------ | 1,329 | 18,312 | 13.77 | 6,300 | 4.74 | 54,860,192 | 41,226 |
| Maryland | ${ }^{0.09}$ | -- | 9\% sales tax | 0.40! | -- | 9\% sales tax | 1.50 | yes | 9\% sales tax | 5,995 | 30,956 | 5.16 | 1,385 | 0.23 | 322,884,651 | 54,109 |

TABLE 10. -Continued

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2015] |  |  |  |  |  |  |  |  | Pop-ulationasof$7 / 1 / 2015$$[1,000 s]$ | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2015 |  |  |  | Personal income <br> for <br> calendar year <br> 2014 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Beer Excise Tax |  |  | Wine Excise Tax |  |  | Liquor Excise Tax |  |  |  |  |  |  |  |  |  |
|  | State | Gen- |  | State | Gen- | Other applicable taxes | State <br> Excise <br> tax <br> rate <br> [\$ per <br> gal] | Gen- <br> eral <br> Sales <br> tax <br> ap- <br> plies | Other applicable taxes |  |  |  |  |  |  |  |
|  | Excise | eral |  | Excise | eral |  |  |  |  |  | Excise taxes |  | Licenses |  |  |  |
|  | rate [\$ per gal] | tax applies | Other applicable taxes | rate [\$ per gal] | $\begin{aligned} & \text { tax } \\ & \text { ap- } \\ & \text { plies } \end{aligned}$ |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | Per capita [\$] | $\begin{array}{\|c} \hline \text { Amount } \\ \text { [\$1,000s] } \\ \hline \end{array}$ | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | Per capita [\$] |
| Massachusetts | 0 11 | yes | $0.57 \%$ on private club sales | 0.55 | yes | \|sparkling wine-\$0.70/gal | 4.05 | yes | \| $<15 \%-\$ 1.10 / \mathrm{gal} ;$ i $>50 \%$ alcohol- is \$4.05/proof gal; $0.57 \%$ on private ilub sales | 6,784 | 80,815 | 11.91 | 3,345 | 0.49 | 402,628,928 | 59,650 |
| Michigan | 020 | yes | \| ------ | 0.51 | yes | > $>16 \%$-\$0.76/gal | GC | yes | \| ------ | 9,918 | 145,399 ${ }^{\text {+ }}$ | 14.66 | 17,201 | 1.73 | 405,974,703 | 40,942 |
| Minnesota | 0 15 |  | <3.2\%-\$0.077/gal; <br> 9\% sales tax | 0.30 | -- | $\|$$14 \%$ to 21\%-\$0 95/gal; <br> $\mid<24 \%$ and sparkling wine- <br> $\mid \$ 1.82 /$ gal; $>24 \%-\$ 3.52 /$ gal; <br> $\mid \$ 0.01 /$ bottle (except mini- <br> atures) and 9\% sales tax | 5.03 | -- | $\begin{aligned} & \$ 0.01 / \text { bottle (except } \\ & \text { miniatures) and } \\ & 9 \% \text { sales tax } \end{aligned}$ | 5,482 | 85,142 | 15.53 | 2,307 | 0.42 | 268,126,460 | 49,169 |
| $\overline{\text { Mississippi }}$ | 0.4268 | yes | ------ | 0.35 | yes | ;sparkling wine-\$1.00/gal; ichampagne- $\$ 1.00 / \mathrm{gal}$ | GC | yes | ---- | 2,989 | 42,094 | 14.08 | 3,282 | 1.10 | 102,192,019\| | 34,151 |
| Missouri | 0.06 | yes | \| ------ | 0.42 | yes | ------ | 2.00 | yes | ------ | 6,076 | 36,208 | 5.96 | 5,122 | 0.84 | 249,263,293\| | 41,126 |
| Montana | 014 | n.a. | ------ | 1.06 | n.a. | \|>16\%-sold through state istores | GC | n.a. | ---- | 1,032 | 33,860 | 32.81 | 2,222 | 2.15 | 41,542,641 | 40,614 |
| Nebraska | 0311 | yes | \| ------- | 0.95 | yes | \|>14\%-\$1.35/gal | 3.75 | yes | ------ | 1,894 | 29,873 | 15.77 | 1,817 | 0.96 | 90,988,217 | 48,369 |
| Nevada |  | yes | ------ | 0.70 | yes | $\begin{aligned} & 14 \% \text { to } 22 \%-\$ 130 / \mathrm{gal} ; \\ & >22 \%-\$ 3.60 / \mathrm{gal} \\ & \hline \end{aligned}$ |  | yes | $\begin{array}{\|l} 5 \% \text { to } 14 \%-\$ 0.70 / \mathrm{gal} ; \\ 15 \% \text { to } 22 \%-\$ 1.30 / \mathrm{gal} \end{array}$ | 2,884 | 43,799 | 15.19 | -1 | - | 114,922,561 | 40,565 |
| New Hampshire | 030 | n.a. | ------ | GC | n.a. | - ------ | GC | n.a. | --- | 1,330 | 12,328 | 9.27 | 4,583 | 3.45 | 71,219,034 | 53,599 |
| $\begin{aligned} & \hline \text { New } \\ & \text { Jersey } \\ & \hline \end{aligned}$ | 012 | yes | ------ | 0.875 | yes | ------ | 5.50 | yes | ------ | 8,935 | 138,548 | 15.51 | 4,199 | 0.47 | 516,019,664 | 57,817 |
| New <br> Mexico | 0.41 | yes | ------ | 1.70 | yes |  | 6.06 | yes | ------ | 2,080 | 45,735 | 21.98 | ${ }^{-}$ | - | 76,449,091 | 36,701 |
| New York |  | yes | tadditional \$0.12/gal-NY City | 0.30 | yes | ------ | 6.44 | yes | $\begin{aligned} & <24 \%-\$ 2.54 / \mathrm{gal} ; \\ & \text { additional } \\ & \$ 1.00 / \text { gal-NY City } \end{aligned}$ | 19,747 | 250,899 | 12.71 | 61,173 | 3.10 | 1,119,433,988 | 56,771 |
| North Carolina | 0.6171 | yes | ------ | 1.00 | yes | \|>16\%-\$1.11/gal | GC | yest† | ------ | 10,035 | 359,880 | 35.86 | 24,877 | 2.48 | 391,300,375 | 39,388 |
| North Dakota | 0 16 | -- | 7\% state sales tax; | 0.50 | -- | $\begin{aligned} & >17 \%-\$ 0.60 / \mathrm{gal} ; \\ & 7 \% \text { state sales tax } \\ & \hline \end{aligned}$ | 2.50 | -- | 7\% state sales tax | 757 | 9,485 | 12.53 | 377 | 0.50 | 42,848,356 | 57,911 |
| Ohio | 0 18 | yes |  | 0.32 | yes | $\begin{aligned} & >14 \% \text { to 21\%-\$1.00/gal; } \\ & \text { vermouth- } \$ 1.10 / \mathrm{gal} ; \\ & \text { sparkling wine- } \$ 1.50 / \mathrm{gal} \end{aligned}$ | GC | yes | ------ | 11,605 | 101,090 | 8.71 | 41,959 | 3.62 | 488,867,951 | 42,164 |
| Oklahoma | 0.40 | yes | $\begin{aligned} & <3.2 \%-\$ 0.36 / \mathrm{gal} ; \\ & 13.5 \% \text { on-premise } \end{aligned}$ | 0.72 | yes | $\mid$ sparkling wine-\$2.08/gal; <br> $13.5 \%$ on-premise | 5.56 | yes | 13.5\% on-premise | 3,907 | 116,772 | 29.88 | 9591 | 0.25 | 175,037,452 | 45,142 |
| Oregon | 0.08 | n.a. | ------ | 0.67 | n.a. | \|>14\%-\$0.77/gal | GC | n.a. | ------ | 4,025 | 17,811 | 4.43 | 4,627 | 1.15 | 165,559,773\| | 41,720 |
| Pennsylvania | 0.08 | yes | ------ | GC | yes | ------ | GC | yes | ---- | 12,792 | 358,887 | 28.06 | 17,183 | 1.34 | 613,524,377 | 47,967 |
| Rhode <br> Island | $\begin{array}{r} 0111 \\ {[010} \\ 7 / 1 / 15] \\ \hline \end{array}$ | yes | \$ $\$ 0.04 /$ case wholeisale tax | $\begin{array}{\|r\|} \hline 1.40 \\ {[0.60} \\ 7 / 1 / 15] \\ \hline \end{array}$ | yes | ; $\$ 0.30 /$ gal for still wines made dentirely from fruit grown in state; sparkling wine-\$0.75/gal | 5.40 | yes | ------ | 1,056 | 19,538 | 18.51 | 126 | 0.12 | 50,660,274 | 48,043 |
| South Carolina |  | yes | ; ------ | 0.90 | yes | \$0.18/gal additional tax | 2.72 | yes | $\begin{aligned} & \text { \$5.36/case, } \\ & 9 \% \text { surtax; add'l } \\ & 5 \% \text { on-premise } \end{aligned}$ | 4,895 | 166,501 | 34.02 | 13,826 | 2.82 | 178,001,545 | 36,865 |

TABLE 10. -Continued

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2015] |  |  |  |  |  |  |  |  | Pop-ulationasof$7 / 1 / 2015$$[1,000 s]$ | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2015 |  |  |  | $\begin{gathered} \hline \text { Personal income } \\ \text { for } \\ \text { calendar year } \\ 2014 \\ \hline \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Beer Excise Tax |  |  | Wine Excise Tax |  |  | Liquor Excise Tax |  |  |  |  |  |  |  |  |  |
|  |  |  | Other applicable taxes | StateExcisetaxrate$[\$$ pergal] | $\begin{gathered} \hline \text { Gen- } \\ \text { eral } \\ \text { Sales } \\ \text { tax } \\ \text { ap- } \\ \text { plies } \\ \hline \end{gathered}$ | Other applicable taxes | State <br> Excise <br> tax <br> rate <br> [\$ per <br> gal] | General <br> Sales tax applies | Other applicable taxes |  |  |  |  |  |  |  |
|  | Excise | eral |  |  |  |  |  |  |  |  | Excise taxes |  | Licenses |  |  |  |
|  | rate [\$ per gal] | $\begin{gathered} \text { Sales } \\ \text { tax } \\ \text { ap- } \\ \text { plies } \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | Per capita [\$] | $\begin{array}{\|c} \hline \text { Amount } \\ \text { [\$1,000s] } \\ \hline \end{array}$ | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | Per capita [\$] |
| South Dakota | 027 | 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 | 858 | 16,690 | 19.45 | 801 | 0.93 | 39,222,985 | 46,006 |
| Tennessee | 0 14 | yes | $\begin{aligned} & \text { \$1.15/gal at whole- } \\ & \text { sale } \end{aligned}$ | 1.21 | yes | 15\% on-premise | 4.40 | yes | $\begin{array}{\|l\|} \hline 15 \% \text { on-premise; } \\ <7 \%-\$ 1.10 / \mathrm{gal} \\ \hline \end{array}$ | 6,595 | 159,768 | 24.23 | 1,446 | 0.22 | 263,437,186 | 40,252 |
| Texas | 020 | yes | 14.95\% on-premise tand \$0.05/drink on ,airline sales | 0.204 | yes | $\begin{array}{\|l} \hline>14 \%-\$ 0.408 / \mathrm{gal} \text { and } \\ \text { sparkling wine- } \$ 0.516 / \mathrm{gal} ; \\ \text { 6.7\% on-premise and } \$ 0.05 / \\ \text { drink on airline sales } \end{array}$ | 2.40 | yes | 6.7\% on-premise and \$0.05/drink on airline sales | 27,430 | 1,147,565 | 41.84 | 68,483 | 2.50 | 1,234,438,147 | 45,814 |
| Utah | 0.41 | yes | >3.2\%-sold through state store | GC | yes | - ------ | GC | yes | ---- | 2,991 | 51,221 | 17.13 | 1,936 | 0.65 | 110,843,820 | 37,678 |
| Vermont | 0.265 | yes | 1>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 | 626 | 24,839 | 39.67 | 438 | 0.70 | 29,548,584 | 47,128 |
| Virginia |  | yes | ------ | 1.51 | yes | $\begin{aligned} & <4 \% \text {-\$0.2565/gal and } \\ & >14 \% \text {-sold through } \\ & \text { state store } \end{aligned}$ | GC | yes | ---- | 8,368 | 257,229 | 30.74 | 13,025 | 1.56 | 417,276,976 | 50,169 |
| Washington | 026 | yes | ------ | 0.87 | yes | \|>14\%-\$1.72/gal | 14.27 | -- | privatized liquor \|sales eff. 6/1/12; \$9.24/gal on-premise; 20.5\% retail sales tax, 13.7\% on-premise sales tax | 7,160 | 331,405 | 46.28 | 133,757 | 18.68 | 355,676,661 | 50,421 |
| West Virginia | 018 | yes | ------ | 1.00 | yes | 5\% local tax | GC | yes | ---- | 1,841 | 18,159 | 9.86 | 1,333 | 0.72 | 66,145,384 | 35,783 |
| Wisconsin | $0.06$ | yes | ----- | 0.25 | yes | \|>14\%-\$0.45/gal | 3.25 | yes | \$0.03/gal administrative fee | 5,768 | 57,596 | 9.99 | 1,803 | 0.31 | 255,753,166 | 44,414 |
| Wyoming | 0.02 | yes | ------ | GC | yes | ----- | GC | yes | --- | 587 | 1,885 | 3.21 | - | - | 32,723,587 | 56,068 |
| Total $50 \text { states }$ | $0.20{ }^{*}$ | ------ | ------ | 0.72 | ------ | ------ | $3.75{ }^{*}$ | ------ | ------ | 320,226 | 6,424,720 | $20.06{ }^{\text {a }}$ | 596,991 | $1.86{ }^{\text {a }}$ | 14,755,185,178 | 46,414 ${ }^{\text {a }}$ |

Detail may not add to totals due to rounding.
Per capita tax collection amounts are computations based on July 1, 2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.
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, 2014 population estimates of the Bureau of the Census.
${ }^{\text {a }}$ Weighted average computations based on totals for the $\mathbf{5 0}$ states.
*U.S. median tax rates

$\dagger$ 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.

Sources: Federation of Tax Administrators; Tax Policy Center; Commerce Clearing House
U.S. Census Bureau, Population Division. Table NST-EST2016-01 -Annual Estimates of the Resident Population for the States: July 1, 2015 , December 2016 release
U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 release.

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


Detail may not add to totals due to rounding.
$\dagger$ 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 $\mathbf{3 0}$ to a distribution based on the preceding 12-month period ending March 31 of each year.
$\dagger$ 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, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds.
The legislation specifies 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 amends 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 amends the quarterly transfer provision stipulating that the original $\mathbf{\$ 2 0 0 , 0 0 0}$ 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 repeals 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

| Type of Tax | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2001-2002 |  | 2002-2003 |  | 2003-2004 |  | 2004-2005 |  | 2005-2006 |  |
|  | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Beer | 2,234 | 0.00\% | 799 | 0.00\% | - | - | - | - | - | - |
| Wine | 1,770 | 0.00\% | 47 | 0.00\% | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total license | 4,004 | 0.00\% | 846 | 0.00\% | - | - | - | - | - | - |
| Excise tax: |  |  |  |  |  |  |  |  |  |  |
| Beer excise | 88,631,573 | 43.96\% | 88,496,593 | 44.55\% | 93,474,008 | 44.25\% | 93,218,652 | 42.48\% | 96,152,889 | 41.53\% |
| Fortified wine excise | 1,248,267 | 0.62\% | 1,250,035 | 0.63\% | 1,257,801 | 0.60\% | 1,038,294 | 0.47\% | 1,098,362 | 0.47\% |
| Unfortified wine excise | 9,341,280 | 4.63\% | 10,254,364 | 5.16\% | 11,241,818 | 5.32\% | 11,843,907 | 5.40\% | 13,045,850 | 5.63\% |
| Liquor excise | 93,205,147 | 46.23\% | 89,463,937 | 45.03\% | 95,129,952 | 45.04\% | 102,143,159 | 46.55\% | 108,997,192 | 47.07\% |
| Liquor surcharge | 9,202,685 | 4.56\% | 9,189,704 | 4.63\% | 10,114,003 | 4.79\% | 11,193,190 | 5.10\% | 12,255,203 | 5.29\% |
| Total excise | 201,628,952 | 100.00\% | 198,654,633 | 100.00\% | 211,217,582 | 100.00\% | 219,437,203 | 100.00\% | 231,549,497 | 100.00\% |
| Total collections | 201,632,956 | 100.00\% | 198,655,479 | 100.00\% | 211,217,582 | 100.00\% | 219,437,203 | 100.00\% | 231,549,497 | 100.00\% |
| Less: |  |  |  |  |  |  |  |  |  |  |
| Local distribution allocations | - | - | 27,408,926 | 13.80\% | 28,475,073 | 13.48\% | 29,778,545 | 13.57\% | 30,229,766 | 13.06\% |
| Intergovernmental transfers: |  |  |  |  |  |  |  |  |  |  |
| Department of Commerce transfer $\dagger \dagger$ | 298,180 | 0.15\% | 350,000 | 0.18\% | 350,000 | 0.17\% | 350,000 | 0.16\% | 440,039 | 0.19\% |
| Special reserve fund | 26,690,051 | 13.24\% | - | - | - | - | - | - | - | - |
| OSBM Civil Penalty/Forfeiture Fund |  |  | - | - | - | - | - | - | 34,450 | 0.01\% |
| Collection cost of fines/forfeitures | - | - | - | - |  | - | - | - | - | - |
| Net collections to General Fund | 174,644,725 | 86.62\% | 170,896,552 | 86.03\% | 182,392,509 | 86.35\% | 189,308,658 | 86.27\% | 200,845,242 | 86.74\% |
|  | Fiscal Year |  |  |  |  |  |  |  |  |  |
|  | 2006-2007 |  | 2007-2008 |  | 2008-2009 |  | 2009-2010 |  | 2010-2011 |  |
| Type of Tax | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Beer | - | - | - | - | - | - | - | - | - | - |
| Wine | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total license | - | - | - | - | - | - | - | - | - | - |
| Excise tax: |  |  |  |  |  |  |  |  |  |  |
| Beer excise | 98,740,195 | 40.33\% | 101,250,933 | 39.09\% | 100,332,391 | 38.18\% | 110,514,793 | 37.69\% | 114,551,504 | 37.04\% |
| Fortified wine excise | 942,117 | 0.38\% | 909,261 | 0.35\% | 848,605 | 0.32\% | 854,060 | 0.29\% | 814,755 | 0.26\% |
| Unfortified wine excise | 13,536,924 | 5.53\% | 14,722,932 | 5.68\% | 15,163,494 | 5.77\% | 18,701,084 | 6.38\% | 21,407,583 | 6.92\% |
| Liquor excise | 118,497,662 | 48.40\% | 128,377,545 | 49.56\% | 134,215,336 | 51.08\% | 151,024,406 | 51.50\% | 160,259,549 | 51.81\% |
| Liquor surcharge | 13,117,126 | 5.36\% | 13,763,716 | 5.31\% | 12,208,203 | 4.65\% | 12,130,887 | 4.14\% | 12,263,304 | 3.96\% |
| Total excise | 244,834,023 | 100.00\% | 259,024,387 | 100.00\% | 262,768,029 | 100.00\% | 293,225,229 | 100.00\% | 309,296,694 | 100.00\% |
| Total collections | 244,834,023 | 100.00\% | 259,024,387 | 100.00\% | 262,768,029 | 100.00\% | 293,225,229 | 100.00\% | 309,296,694 | 100.00\% |
| Less: |  |  |  |  |  |  |  |  |  |  |
| Local distribution allocations | 31,638,059 | 12.92\% | 33,073,333 | 12.77\% | 33,379,600 | 12.70\% | 10,860,329 | 3.70\% | 34,021,288 | 11.00\% |
| Intergovernmental transfers: |  |  |  |  |  |  |  |  |  |  |
| Department of Commerce transfer $\dagger \dagger$ | 559,961 | 0.23\% | 800,000 | 0.31\% | 875,000 | 0.33\% | - | - | - | - |
| Special reserve fund |  |  |  |  |  |  | - | - | - | - |
| OSBM Civil Penalty/Forfeiture Fund | 27,657 | 0.01\% | 25,534 | 0.01\% | 54,627 | 0.02\% | 47,737 | 0.02\% | 81,445 | 0.03\% |
| Collection cost of fines/forfeitures | 115 | 0.00\% | 104 | 0.00\% | 230 | 0.00\% | 221 | 0.00\% | 352 | 0.00\% |
| Net collections to General Fund | 212,608,231 | 86.84\% | 225,125,416 | 86.91\% | 228,458,572 | 86.94\% | 282,316,942 | 96.28\% | 275,193,609 | 88.97\% |

TABLE 12. - Continued

| Type of Tax | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2011-2012 |  | 2012-2013 |  | 2013-2014 |  | 2014-2015 |  | 2015-2016 |  |
|  | Collection amount [\$] | $\%$ of total | Collection amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | Collection amount [\$] | $\%$ of total | Collection amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | Collection amount [\$] | $\%$ of total |
| License tax: $\dagger$ |  |  |  |  |  |  |  |  |  |  |
| Beer | - | - | - | - | - | - | - | - | - | - |
| Wine | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - |
| Total license | - | - | - | - | - | - | - | - | - | - |
| Excise tax: |  |  |  |  |  |  |  |  |  |  |
| Beer excise | 115,472,726 | 35.91\% | 115,698,892 | 34.93\% | 115,643,022 | 33.82\% | 117,666,274 | 32.83\% | 120,572,033 | 31.97\% |
| Fortified wine excise | 788,506 | 0.25\% | 770,210 | 0.23\% | 772,565 | 0.23\% | 760,728 | 0.21\% | 719,473 | 0.19\% |
| Unfortified wine excise | 22,192,483 | 6.90\% | 23,202,276 | 7.00\% | 24,477,278 | 7.16\% | 25,713,643 | 7.17\% | 26,761,297 | 7.10\% |
| Liquor excise | 169,704,562 | 52.77\% | 177,418,778 | 53.56\% | 186,694,439 | 54.60\% | 199,586,988 | 55.69\% | 213,345,450 | 56.57\% |
| Liquor surcharge | 13,417,967 | 4.17\% | 14,141,584 | 4.27\% | 14,324,659 | 4.19\% | 14,663,747 | 4.09\% | 15,761,756 | 4.18\% |
| Total excise | 321,576,244 | 100.00\% | 331,231,740 | 100.00\% | 341,911,963 | 100.00\% | 358,391,379 | 100.00\% | 377,160,009 | 100.00\% |
| Total collections | 321,576,244 | 100.00\% | 331,231,740 | 100.00\% | 341,911,963 | 100.00\% | 358,391,379 | 100.00\% | 377,160,009 | 100.00\% |
| Less: |  |  |  |  |  |  |  |  |  |  |
| Local distribution allocations | 34,110,110 | 10.61\% | 32,555,824 | 9.83\% | 35,723,179 | 10.45\% | 39,525,134 | 11.03\% | 37,020,719 | 9.82\% |
| Intergovernmental transfers: |  |  |  |  |  |  |  |  |  |  |
| Department of Commerce transfer $\dagger \dagger$ | - | - | - | - | - | - | - | - | - | - |
| Special reserve fund |  | - | - | - | - | - | - | - | - | - |
| OSBM Civil Penalty/Forfeiture Fund | 102,614 | 0.03\% | 35,930 | 0.01\% | 193,113 | 0.06\% | 135,852 | 0.04\% | 42,563 | 0.01\% |
| Collection cost of fines/forfeitures | 422 | 0.00\% | 144 | 0.00\% | 776 | 0.00\% | 559 | 0.00\% | 146 | 0.00\% |
| Net collections to General Fund | 287,363,097 | 89.36\% | 298,639,842 | 90.16\% | 305,994,895 | 89.50\% | 318,729,834 | 88.93\% | 340,096,582 | 90.17\% |

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, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the beer and wine excise taxes net proceeds.
The legislation specifies 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.
$\dagger \dagger$ Department of Commerce transfer ( $\$ 105-113.81 \mathrm{~A}$ ):
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 amends 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 $\mathbf{1 , 2 0 0 9 , ~ S L ~ 2 0 0 9 - 4 5 1 ~ r e p e a l s ~ t h e ~ t r a n s f e r ~ p r o v i s i o n . ~}$
Liquor surcharge: Pursuant to $\S 18 \mathrm{~B}-\mathbf{8 0 5}$, the local board pays to the Department of Revenue $1 / 2$ of both the mixed beverages surcharges required by
$\S 18 \mathrm{~B}-804(\mathrm{~b})(8)$ and the guest room cabinet surcharge required by $\S 18 \mathrm{~B}-804(\mathrm{~b})(9)$.
Pursuant to $\S 18 \mathrm{~B}-804$, 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 $\mathbf{2 8 \%}$ to $\mathbf{2 5 \%}$ due to the enactment of a $\mathbf{6 \%}$ 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 $\mathbf{7 \%}$ and declined to $6.75 \%$ effective December $\mathbf{1 , 2 0 0 6}$. Effective April 1, 2008, the combined general rate increased from $6.75 \%$ to $\mathbf{7 \%}$. Effective September 1, 2009, the excise tax rate increased from $\mathbf{2 5 \%}$ to $\mathbf{3 0 \%}$; 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 <br> rate: <br> [c per <br> liter] | Unfortified wine tax collections |  |  | Tax <br> rate: <br> [c per <br> liter] |  |  |  |  |
|  | Total net collections $[\$]$ | State share [\$] | Local share reserve $[\$]$ $\qquad$ |  | Total net collections $[\$]$ | State share [\$] | Local share reserve $[\$]$ |  |  |  |  |  |
| 2001-02. | 1,248,267 | 969,375 | 278,892 | 24 | 9,341,280 | 3,867,305 | 5,473,975 | 21 | 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 | - | " | - |
| 2014-15.. | 760,728 | 610,623 | 150,105 | " | 25,713,643 | 12,364,811 | 13,348,832 | " | 26,474,371 | - | " | - |
| 2015-16........... | 719,473 | 597,969! | 121,504 | " | 26,761,297 | 14,584,877 | 12,176,420 | " | 27,480,770 | - | " | - |

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 $\mathbf{3 1}$ 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, increases the excise tax rates and, accordingly, reduces the local government distributable share percentages of the fortified and unfortified wine excise taxes net proceeds. The legislation specifies 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 $\mathbf{2 2 \%}$ 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 c to 2634 c per liter ( $\$ 0.79$ to $\$ 1.00$ per gallon) and the local government distributable share percentage was reduced from $\mathbf{6 2 \%}$ to $\mathbf{4 9 . 4 4 \%}$ ( $\mathbf{1 8 \%}$ applies for fortified wine excise taxes collected during the $\mathbf{1 2}$-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 $\mathbf{1 6 \%}$; 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 $\mathbf{2 \%}$. [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.


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 <br> license collections [\$] | Spirituous liquor excise tax collections [\$] | Spirituous <br> liquor excise tax rate [\%] | Liquor surcharge tax collections [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total <br> net <br> collections <br> $[\$]$ <br> 88,61573$]$ | Beer <br> excise tax <br> rate <br> [é per gallon] | State share $[\$]$ $\qquad$ | Local share reserve $[\$]$ |  |  |  |  |
| 2001-02. | 88,631,573 | 53.177 | 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 |
| 2014-15.. | 117,666,274 | " | 91,640,077 | 26,026,197 | - | 199,586,988 | " | 14,663,747 |
| 2015-16... | 120,572,033 | " | 95,849,239 | 24,722,794 | - | 213,345,450 | " | 15,761,756 |

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,
ncreases the excise tax rates and, accordingly, reduces 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 $\mathbf{2 5 \%}$ to $\mathbf{3 0 \%}$.
The beer excise tax rate increased from 53.177 c to $\mathbf{6 1 . 7 1} \mathrm{c}$ per gallon and the local government distributable share percentage was reduced from $\mathbf{2 3 . 7 5 \%}$ to $\mathbf{2 0 . 4 7 \%}$
( $7.24 \%$ 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 .]


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

| Fiscal year | Gross tax collections [\$] | $\begin{gathered} \text { Refunds } \\ {[\$]} \end{gathered}$ | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  |  |  | Net <br> collections <br> after <br> transfers <br> $[\$]$ <br> 719,199 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Collection fees on overdue tax debts [\$] | OSBM <br> Civil <br>  <br> Forfeiture <br> Fund [\$] | Collectioncost offines/forfei-tures$[\$]$ | DOR reimbursement by law enforcement agencies [\$] | Unencumbered proceeds |  |  |
|  |  |  |  | Administrative costs [\$] |  |  |  |  | State/local <br> law enforce-- <br> ment <br> agencies <br> $[\$]$ <br> $5,23,18]$ | General Fund non-tax revenue [\$] |  |
| 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 |
| 2014-15... | 6,586,783 | 169,279 | 6,417,504 | 37,593 | 540,316 | 536,924 | 2,210 | - | 4,131,235 | 1,377,621 | $(208,396)$ |
| 2015-16.... | 7,607,812 | 190,703 | 7,417,109 | 45,910 | 583,331 | 710,668 | 2,997 | - | 4,630,579 | 1,680,615 | $(236,990)$ |

[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 $\mathbf{1 , 1 9 9 0}$.

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
When the tax was first imposed, the $\mathbf{\$ 5 0}$ rate applicable to cocaine was $\mathbf{\$ 2 0 0}$ per gram, and the $\mathbf{\$ 2 0 0}$ rate applicable to drugs sold by dosage units was $\$ 400$. In Lynn $\boldsymbol{v}$. West, the $\mathbf{4 t h}$ 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 repeals $\S \S$ 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 |  |  |  |  |  | Refunds [\$] | Franchise Tax Net Collections Before \& After Deductions |  |  |  |  |  |  |  | Year-over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Net collections before transfers/ deductions [\$] | § 105-116.1Municipal/localshare $\dagger \dagger$$[\$]$ | Admin- <br> istrative <br> costs <br> [\$] | Collection <br> fees <br> on <br> overdue <br> tax debts <br> $[\$]$ <br> 83,36$]$ | OSBM <br> Civil <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection cost of fines/ forfeitures [\$] | Inter-governmental/ inter-fund transfers [\$] | Net collections to General Fund [\$] |  |  |  |  |
|  | Taxpayer Type |  |  |  |  | Total <br> gross collections [\$] |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | ities ${ }^{+}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{gathered} \S 105-116 \\ \text { Power } \\ {[\$]} \\ \hline \end{gathered}$ | Gas $[\$]$ | § 105-116 <br> Water \& Sewer [\$] | $\begin{gathered} \text { Telephone } \\ {[\$]} \\ \hline \end{gathered}$ | [Business <br> Corporations, <br> Burial Assns.] <br> [\$] |  |  |  |  |  |  |  |  |  | Gross collections | Refunds | Net collections | Amount to General Fund |
| 2001-02. | 281,575,454 |  | 2,084,385 | 58,159,018 | 266,909,430 | 608,728,287 | 8,337,902 | 600,390,385 | 88,962,299 | 87,500 | 83,376 |  |  | 64,986,530 | 446,270,680 | -7.84\% | 38.81\% | -8.27\% | -23.11\% |
| 2002-03. | 255,511,612 |  | 2,286,030 | 322,145 | 301,503,663 | 559,623,448 | 6,748,194 | 552,875,255 | 123,528,913 | 43,772 | 174,565 |  |  |  | 429,128,005 | -8.07\% | -19.07\% | -7.91\% | -3.84\% |
| 2003-04. | 251,948,379 |  | 2,088,287 | 372,744 | 327,828,064 | 582,237,474 | 9,460,029 | 572,777,445 | 127,251,328 | 77,594 | 154,037 |  |  | - | 445,294,486 | 4.04\% | 40.19\% | 3.60\% | 3.77\% |
| 2004-05. | 264,720,551 |  | 2,167,437 |  | 370,157,694 | 637,045,682 | 7,255,355 | 629,790,327 | 130,939,863 | 76,314 | 92,760 | - |  | - | 498,681,391 | 9.41\% | -23.31\% | 9.95\% | 11.99\% |
| 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\% |
| 2014-15. | 21,399,211 |  | 1,331,404 |  | 578,630,712 | 601,361,327 | 52,237,690 | 549,123,637 |  |  | 148,162 | 4,833,423 | 19,899 | - | 544,122,153 | -34.34\% | 343.02\% | -39.26\% | -21.94\% |
| 2015-16.1 | - |  | 44,336 | - | 541,586,479 | 541,630,815 | 12,480,240 | 529,150,575 | - | -1 | 260,934 | 4,502,357 | 18,990 | - | 524,368,294 | -9.93\% | -76.11\% | -3.64\% | -3.63\% |

$\frac{\text { Franchise tax rates and bases: }}{\text { Utility franchise tax } \dagger \text { : }}$
Utility franchise tax $\dagger$ :
Power
Power $\quad \overline{3.22 \%}$

Gas
$3.22 \%$
------
$\begin{array}{ll}\text { Water } & \mathbf{4 \%} \\ \text { Sewer } & 6 \%\end{array}$
Telephone ------

Business corporations $\dagger \dagger$ : $\mathbf{\$ 1 . 5 0}$ per $\mathbf{\$ 1 , 0 0 0}$ of the largest of 3 alternate bases; (minimum tax, \$35)

Base
$\overline{\text { Gross receipts derived from furnishing power, electricity, electric lights, or current. [Repealed by SL 2013-316, s. 4.1(a).; gross receipts billed on or after }}$ 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). 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 $35 \%$ rate provision applies to gas cities for a one-year period).]
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).] Gross receipts from owning or operating a public sewerage company. [Repealed by SL 2013-316, s. 4.1(a).]
Effective January 1, 2002, telecommunications reform legislation repeals the telephone franchise tax and concurrently enacts legislation that consolidated all taxes on telecommunications services into a single State sales tax rate of $\mathbf{6 \%}$ [ $\mathbf{7 \%}$ 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] Three alternate bases:
(1) capital stock, surplus \& undivided profits apportioned to $\mathrm{NC}[\dagger \dagger \dagger$ simplified calculation replaces this base with net worth].
(2) $55 \%$ of the appraised value of real $\&$ tangible property in NC.
(3) investment in tangible property in NC.
$\dagger \dagger$ SL 2015-41 simplifies the calculation of the business corporation franchise tax and increases the annual minimum tax from $\mathbf{\$ 3 5}$ to $\mathbf{\$ 2 0 0}$; as amended by SL 2016-5, the franchise tax modifications are effective for taxable years beginning on or after January 1, 2017, and apply to the calculation of franchise tax reported on the 2016 and later corporate income tax return (effective date as amended, May 11, 2016).
Based on membership. [Repealed by SL 2016-5, s. 1.1(a) for taxes due on or after April 1, 2017.]

## Mutual burial associations: $\mathbf{\$ 1 5 - \$ 5 0}$ flat tax

$\dagger \dagger$ Municipal/local share amounts reflect actual payments to municipalities during the fiscal year indicated.
Intergovernmental, inter-fund transfers
In fiscal year 2001-02, the State retained $\$ \mathbf{6 4 , 9 8 6}, 530$ 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 TIMS and PDP components [SL 2009-451, s. 6.20(a)]
2004-05 Voluntary Compliance Program
 out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Franchise tax collections include $\mathbf{\$ 2 2 , 8 5 9}, \mathbf{4 5 5}$ attributable to this program.
Settlement Initiative

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.

Gross receipts derived from sales of electricity and piped natural gas sold at retail and sourced to the State, and gross receipts derived from providing telecommunications service, ancillary service, and video programming services (cable and direct-to-home satellite) are subject to the $7 \%$ combined general rate of sales and use tax with provisions for local share allocation of net tax proceeds determined by statutory formula. 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 ( $2.25 \%$ ).

| Collections source | Tax base/ Local share allocation percentages | Net collections and local share allocations [based on July-June collections] |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Electricity |  | Piped Natural Gas |  | Telecommunications |  | Video Programming |  |  |  |
|  |  | $\begin{aligned} & \hline \text { § 105-164.4(a)(9); } \\ & \text { § 105-164.44K } \end{aligned}$ |  | $\begin{aligned} & \text { § 105-164.4(a)(9); } \\ & \text { § 105-164.44L } \end{aligned}$ |  | $\begin{array}{\|c\|} \hline \S 105-164.4(a)(4 c) ; \\ \S 105-164.44 F(a)(1),(a)(2) \\ \hline \end{array}$ |  | § 105-164.4(a)(6); § 105-164.44I(a)(2), (a)(3) |  |  |  |
|  |  |  |  | Cable | Direct-to-home satellite |  |
|  |  | $\qquad$ | Local share allocation $\dagger$ [\$] |  |  | Net collections $[\$]$ | Local share allocation $\dagger$ [\$] | Net collections $[\$]$ | Local share allocation $\dagger$ [\$] | $\begin{array}{\|c\|} \hline \text { Net } \\ \text { collections } \\ {[\$]} \\ \hline \end{array}$ | Local share allocation $[\$]$ | $\begin{array}{\|c\|} \hline \text { Net } \\ \text { collections } \\ {[\$]} \\ \hline \end{array}$ | Local share allocation [\$] |
| Electricity | Gross receipts derived from sales of electricity sold to consumers (other than qualifying sales to farmers and manufacturers) and billed on or after July 1, 2014. [A reduced rate of $\mathbf{3 . 5 \%}$ applies to sales by CHEMC for a one-year period.] § 105-164.44K provides for a local share allocation equal to $\mathbf{4 4} \%$ of net tax proceeds collected on electricity, less administrative costs (effective for quarters beginning on or after July 1, 2014). | 737,453,459 | 322,749,634 | - -1 | - |  |  | - | - | - | - | - | - |
| Piped Natural Gas | Gross receipts derived from sales of piped natural gas sold to consumers (other than sales from a producer and qualifying sales to farmers, manufacturers, commercial laundry and dry cleaning establishments, and State agencies) and billed on or July 1, 2014. [A reduced rate of $\mathbf{3 . 5 \%}$ applies to sales by gas cities for a one-year period.] § 105-164.44L provides for a local share allocation equal to $20 \%$ of net tax proceeds collected on piped natural gas, less administrative costs (effective for quarters beginning on or after July 1, 2014). <br> [Gas cities receive amounts in addition to the excise tax share effective for quarters beginning on or after July 1, 2015]. | - | - | 72,301,226 | 14,962,946 | - | - | - | - | - | - |
| Telecommunications | Gross receipts derived from providing telephone service (includes local, interstate, intrastate, toll, private telecommunications, mobile telecommunications services, and ancillary services). § 105-164.44F(a)(1) provides for a local share allocation equal to $\mathbf{1 8 . 7 0 \%}$ of net tax proceeds (less a freeze deduction adjustment). <br> § 105-164.44I provides for a local share allocation equal to $7.7 \%$ (specified in § 105-164.44F(a)(2)) of net tax proceeds (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. <br> PEG channel support funds | - | - | - | - | 323,759,620 | $\mathbf{5 0 , 0 5 9 , 2 5 7}$ $\begin{array}{r} 23,631,005 \\ 1,298,486 \\ \hline \end{array}$ | ${ }^{-}$ | $\square$ | - | - |
| Video Programming | Gross receipts derived from providing video programming services (cable and direct-to-home satellite). <br> § 105-164.44I(a)(2) provides for a local share allocation equal to $\mathbf{2 3 . 6 \%}$ of net tax proceeds (cable) and § 105-164.44I(a)(3) provides for a local share allocation equal to $37.1 \%$ of net tax proceeds (direct-to-home satellite) (adjusted for supplemental PEG support) to partially replace repealed local cable television franchise taxes. <br> PEG channel support funds | ${ }^{-}$ | - | ${ }^{-}$ | - | ${ }^{-}$ | - | 96,842,883 | $\begin{array}{r} 21,659,243 \\ 1,195,678 \\ \hline \end{array}$ | 77,593,122 | $\begin{array}{r} 27,281,212 \\ 1,505,836 \\ \hline \end{array}$ |
|  | Tota | 737,453,459 |  | 72,301,226 | 14,962,946 | 323,759,620 | 74,988,748 | 96,842,883 | 22,854,920 | 77,593,122 | 8,787,048 |


 and the $\mathbf{3 \%}$ rate effective for gross receipts billed on or after July $\mathbf{1 , 2 0 1 4}$; concurrently, transactions previously subject to the $\mathbf{2 . 8 3 \%}$ and $\mathbf{3 \%}$ preferential rates are subject to the $\mathbf{7 \%}$ combined general rate. SL 2013-316, s. 4.1(d) repeals the piped natural gas excise tax effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the

 on telecommunications services. 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

| Fiscal year | Net collections [\$] | Collectionfees onoverduetax debts$[\$]$ | ForestDevelop-mentFund$[\$]$ | Net collections <br> Year-over-year change |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{gathered} \hline \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { change } \end{gathered}$ |
| 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\% |
| 2014-15.... | 1,869,669 | - | 1,869,669 | 93,311 | 5.25\% |
| 2015-16..... | 1,961,303 | - | 1,961,303 | 91,634 | 4.90\% |

## 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 $\mathbf{1 , 0 0 0}$ 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.


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 |  | Totalcomputedtaxdue$[\$]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { board feet } \end{aligned}$ | Computed <br> tax <br> due <br> [50¢ per <br> 1,000 board ft.] <br> [\$] | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { board feet } \end{gathered}$ | Computed <br> tax <br> due <br> $[40 \mathrm{c}$ per <br> 1,000 board ft.] <br> [\$] | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { cords } \\ \hline \end{gathered}$ | Computed tax due $[20 ¢$ per cord $]$ $[\$]$ | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { cords } \\ \hline \end{gathered}$ | Computed tax due $[12 ¢$ per cord $]$ $[\$]$ |  |
| 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 | $\mathbf{1 1 5 , 8 4 4 , 8 2 0}$ | 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 |
| Fiscal year 2014-15: |  |  |  |  |  |  |  |  |  |
| September 30, 2014 | 382,343,296 | 191,172 | 129,196,479 | 51,679 | 831,633 | 166,327 | 418,474 | 50,217 | 459,394 |
| December 31, 2014 | 394,383,596 | 197,192 | 129,901,280 | 51,961 | 846,190 | 169,238 | 415,895 | 49,907 | 468,298 |
| March 31, 2015 | 374,162,230 | 187,081 | 100,854,262 | 40,342 | 881,072 | 176,214 | 316,836 | 38,020 | 441,658 |
| June 30, 2015 | 339,504,066 | 169,752 | 125,795,541 | 50,318 | 794,705 | 158,941 | 424,555 | 50,947 | 429,958 |
| Total............ | 1,490,393,188 | 745,197 | 485,747,562 | 194,299 | 3,353,600 | 670,720 | 1,575,760 | 189,091 | 1,799,307 |
| Fiscal year 2015-16: |  |  |  |  |  |  |  |  |  |
| September 30, 2015 | 534,043,995 | 267,022 | 121,484,254 | 48,594 | 876,035 | 175,207 | 415,609 | 49,873 | 540,696 |
| December 31, 2015 | 392,325,307 | 196,163 | 105,728,041 | 42,291 | 816,018 | 163,204 | 411,874 | 49,425 | 451,082 |
| March 31, 2016 | 421,623,416 | 210,812 | 104,716,329 | 41,887 | 849,446 | 169,889 | 338,263 | 40,592 | 463,179 |
| June 30, 2016 | 411,239,711 | 205,620 | 115,560,364 | 46,224 | 1,008,084 | 201,617 | 294,036 | 35,284 | 488,745 |
| Total................... | 1,759,232,429 | 879,616 | 447,488,988 | 178,996 | 3,549,583 | 709,917 | 1,459,782 | 175,174 | 1,943,702 |

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 [BUSINESS] INCOME TAX RATES and NET COLLECTIONS and INDIVIDUAL INCOME TAX NET COLLECTIONS and SALES TAX NET COLLECTIONS

| State | State corporate income tax rates and brackets for 2014 tax year -as of January 1, 2014[standard/general apportionment formula] | Special rates or notes | Pop- <br> ulation <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | State Tax Collections Fiscal Year 2015 $\dagger$ |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Corporate income tax |  |  |  | Individual income tax |  |  | General sales tax $\dagger \dagger$ |  |  | Total tax collections [all sources] $\dagger+\dagger$ |  |
|  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | $\%$ <br> total <br> totate <br> state tax <br> collec- <br> tions  <br>   | Per capita |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | $\%$ oftotalstate taxcollec-tions | Per capita [\$] |  |  |
|  |  |  |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ |  |  |  |  |  | Per capita [\$] |
|  |  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Amount } \\ {[\$]} \end{array}$ | Rank |  |  |  |  |  |  |  |
| 3-factor with sales double wtd ] |  | rate applicable to financial inst.; gross sales option may apply; federal tax deductibility | 4,854 | 533,586 | 5.47\% | 109 931 | 35 | 3,336,587 | 34.20\% | 687.41 | 2,463,912 | 25.26\% | 507.62 | 9,755,439 | 2,009.82 |
| Alaska | $\begin{gathered} 2 \%>\$ 24,999 ; 3 \%>\$ 48,999 ; \\ 4 \%>\$ 73,999 ; 5 \%>\$ 98,999 ; \\ 6 \%>\$ 123,999 ; 7 \%>\$ 147,999 \\ 8 \%>\$ 172,999 ; 9 \%>\$ 197,999 \\ 9.4 \%>\$ 221,999 \\ {[3 \text {-factor }]} \\ \hline \end{gathered}$ | rates applicable to financial inst. | 738 | 227,852 | 16.34\% | 30886 | 5 | - | - | - | - | - | - | 1,394,310 | 1,890.05 |
| Arizona | $6.5 \%$ <br> ctor with sales double wtd / $\qquad$ | rate applicable to financial inst.; minimum tax: $\mathbf{\$ 5 0}$ | 6,818 | 690,960 | 4.91\% | 10135 | 37 | 3,760,883 | 26.71\% | 551.65 | 6,466,167 | 45.92\% | 948.46 | 14,082,100 | 2,065.56 |
| Arkansas | $\begin{aligned} & 1 \%>\$ 0 ; 2 \%>\$ 3 \mathrm{~K} ; \\ & 3 \%>\$ 6 \mathrm{~K} ; 5 \%>\$ 11 \mathrm{~K} ; \\ & 6 \%>\$ 25 \mathrm{~K} ; 6.5 \%>\$ 100 \mathrm{~K} \\ & \text { ctor with sales double wtd }] \\ & \hline \end{aligned}$ | rates applicable to financial inst. | 2,978 | 476,553 | 5.19\% | 160.03 | 22 | 2,664,153 | 28.99\% | 894.66 | 3,182,211 | 34.63\% | 1,068.63 | 9,190,212 | 3,086.19 |
| California | $\quad 8.84 \%$ $[$ Sales $]$ | $10.84 \%$ rate applicable to financial inst.; minimum tax: \$800 | 38,994 | 9,007,182 | 5.96\% | 23099 | 10 | 77,929,551 | 51.53\% | 1,998.50 | 38,464,704 | 25.43\% | 986.43 | 151,234,165 | 3,878.40 |
| Colorado | $\begin{aligned} & \text { 4.63\% } \\ & {[\text { Sales }]} \end{aligned}$ | rate applicable to financial inst.; gross sales option may apply | 5,449 | 669,054 | 5.23\% | 122.79 | 31 | 6,360,629 | 49.70\% | 1,167.34 | 2,817,773 | 22.02\% | 517.13 | 12,797,117 | 2,348.60 |
| Connecticut or ( 20 20 $[S$ | $7.5 \%$ <br> mills/\$1 of capital holding <br> imum tax of \$1M) <br> surcharge for TY 2014 <br> 3 -factor with sales double wtd | rate applicable to financial inst.; minimum tax: \$250 <br> ] | 3,585 | 689,685 | 4.25\% | 192.40 | 13 | 8,182,071 | 50.43\% | 2,282.48 | 4,082,787 | 25.16\% | 1,138.94 | 16,224,696 | 4,526.06 |
| Delaware | 8.7\% <br> [3-factor] | banks: marginal rate decreases from 8.7\% to 1.7\% (brackets ranging from $\$ 20 \mathrm{M}$ to $\mathbf{\$ 6 5 0 M}$ in taxable income); building and loan associations taxed at $8.7 \%$; minimum tax: $\mathbf{\$ 5 , 0 0 0}$ | 944 | 400,746 | 11.40\% | 424.48 | 2 | 1,140,248 | 32.45\% | 1,207.79 | - | - | - | 3,513,916 | 3,722.07 |
| Florida | $5.5 \%$ $[\$ 50 \mathrm{~K}$ exemption] $/ 3$-factor with sales double wt | rate applicable to financial inst.; <br> d.] | 20,245 | 2,237,500 | 6.01\% | 11052 | 34 | ${ }^{-}$ | ${ }^{-}$ | ${ }^{-}$ | 21,800,895 | 58.58\% | 1,076.86 | 37,217,759 | 1,838.38 |
| Georgia | $\qquad$ | rate applicable to financial inst.; | 10,199 | 1,000,536 | 5.07\% | 9810 | 39 | 9,678,524 | 49.05\% | 948.93 | 5,256,592 | 26.64\% | 515.38 | 19,732,308 | 1,934.65 |
| Hawaii | $\begin{gathered} \hline 4.4 \%>\$ 0 ; 5.4 \%>\$ 25 \mathrm{~K} ; \\ 6.4 \%>\$ 100 \mathrm{~K} \\ {[\text { [3-factor] }} \\ \hline \end{gathered}$ | 7.92\% franchise tax rate applicable to banks; gross sales option may apply; capital gains taxed at 4\% | 1,425 | 72,249 | 1.11\% | 50.70 | 44 | 1,987,915 | 30.65\% | 1,394.87 | 2,992,707 | 46.14\% | 2,099.91 | 6,485,563 | 4,550.77 |
| Idaho | 7.4\% | rate applicable to financial inst.; minimum tax: \$20; add'l <br> \$10 Permanent Building Fund Tax as applicable; gross sales option may apply | 1,653 | 217,082 | 5.46\% | 13134 | 28 | 1,478,368 | 37.18\% | 894.45 | 1,463,802 | 36.82\% | 885.63 | 3,976,017 | 2,405.58 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets for 2014 tax year -as of January 1, 2014[standard/general apportionment formula] | Special rates or notes | $\begin{array}{\|c\|} \hline \text { Pop- } \\ \text { ulation } \\ 7 / 1 / 2015 \\ {[1,000 \mathrm{~s}]} \\ \hline \end{array}$ | State Tax Collections Fiscal Year 2015 $\dagger$ |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Corporate income tax |  |  |  | Individual income tax |  |  | General sales tax $\dagger \dagger$ |  |  | Total tax collections [all sources] $\dagger \dagger \dagger$ |  |
|  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] |  |  |
|  |  |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ |  |  |  |  |  | Per capita [\$] |
|  |  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Amount } \\ {[\$]} \\ \hline \end{array}$ | Rank |  |  |  |  |  |  |  |
| Illinois | $7 \%$ <br> plus 2.5\% personal property replacement tax [Sales] | rates applicable to financial inst. | 12,839 | 4,054,267 | 9.93\% | 315.78 | 4 | 15,913,816 | 38.98\% | 1,239.49 | 10,489,152 | 25.70\% | 816.97 | 40,821,385 | 3,179.47 |
| Indiana | $\begin{gathered} 7.5 \% \\ {[7 \% \text { on } 7 / 1 / 14]} \\ \text { [Sales] } \\ \hline \end{gathered}$ | rate applicable to financial inst.; | 6,613 | 903,572 | 5.13\% | 136.64 | 26 | 5,232,977 | 29.72\% | 791.34 | 7,279,604 | 41.35\% | 1,100.84 | 17,605,651 | 2,662.37 |
| Iowa | $\begin{gathered} \hline 6 \%>\$ 0 ; 8 \%>\$ 25 \mathrm{~K} ; \\ 10 \%>\$ 100 \mathrm{~K} ; 12 \%>\$ 250 \mathrm{~K} \\ \text { [Sales] } \\ \hline \end{gathered}$ | 5\% franchise tax rate applicable to financial inst ; <br> $\mathbf{5 0 \%}$ federal tax deductibility | 3,122 | 463,238 | 5.04\% | 14838 | 25 | 3,471,617 | 37.78\% | 1,111.99 | 3,040,627 | 33.09\% | 973.94 | 9,189,255 | 2,943.39 |
| Kansas | $4 \%$ <br> plus 3\% surtax on <br> taxable income $>\$ 50 \mathrm{~K}$ <br>  <br> [3-factor/2-factor property, sa | $\mathbf{2 . 2 5 \%}$ privilege tax rate applicable to financial inst, plus a surtax ( $\mathbf{2 . 1 2 5 \%}$ for banks, $\mathbf{2 . 2 5 \%}$ for S\&L/trust cos.) on net income $>\$ 25 \mathrm{~K}$. <br> es] | 2,907 | 458,306 | 5.81\% | 157.67 | 23 | 2,262,951 | 28.70\% | 778.52 | 3,052,986 | 38.72\% | 1,050.32 | 7,883,960 | 2,712.32 |
| Kentucky | $\begin{aligned} & \hline 4 \%>\$ 0 ; 5 \%>\$ 50 \mathrm{~K} ; \\ & 6 \%>\$ 100 \mathrm{~K} \\ & \text { ctor with sales double wtd ] } \end{aligned}$ |  | 4,425 | 751,910 | 6.48\% | 169 94 | 18 | 4,069,501 | 35.09\% | 919.74 | 3,267,331 | 28.17\% | 738.44 | 11,597,983 | 2,621.24 |
| Louisiana | $\begin{aligned} & \hline 4 \%>\$ 0 ; 5 \%>\$ 25 \mathrm{~K} ; \\ & 6 \%>\$ 50 \mathrm{~K} ; 7 \%>\$ 100 \mathrm{~K} ; \\ & 8 \%>\$ 200 \mathrm{~K} \\ & \quad[3 \text {-factor/Sales }] \\ & \hline \end{aligned}$ | rates applicable to financial inst. federal tax deductibility | 4,669 | 253,650 | 2.62\% | 5433 | 43 | 2,983,104 | 30.76\% | 638.92 | 2,926,783 | 30.18\% | 626.86 | 9,696,730 | 2,076.85 |
| Maine | $\begin{gathered} 3.5 \%>\$ 0 ; 7.93 \%>\$ 25 \mathrm{~K} ; \\ 8.33 \%>\$ 75 \mathrm{~K} ; 893 \%>\$ 250 \mathrm{~F} \\ {[\text { Sales }]} \\ \hline \end{gathered}$ | financial inst.: $1 \%$ of net income, plus $8 \mathbf{\phi} / \mathbf{\$ 1 K}$ of assets attributable to state sources; or $39 \mathrm{~d} / \mathbf{\$ 1 K}$ of assets attributable to state sources | 1,329 | 168,966 | 4.16\% | 127.09 | 29 | 1,533,130 | 37.72\% | 1,153.20 | 1,280,298 | 31.50\% | 963.03 | 4,064,075 | 3,056.95 |
| $\begin{array}{r} \hline \text { Maryland } \\ {[\mathbf{S}} \\ \hline \end{array}$ | $\begin{gathered} \hline 8.25 \% \\ s / 3 \text {-factor with sales double wto } \\ \hline \end{gathered}$ | rate applicable to financial inst.; .] | 5,995 | 1,003,588 | 5.02\% | 167.40 | 19 | 8,346,145 | 41.73\% | 1,392.19 | 4,409,919 | 22.05\% | 735.60 | 20,001,304 | 3,336.34 |
| $\begin{array}{r}\text { Massachuse } \\ \text { plus } \\ \text { prope } \\ \text { intan } \\ {[3} \\ \hline\end{array}$ | $8 \%$ additional tax of $\$ 2.60 / \$ 1 \mathrm{~K}$ on (or taxable net worth allocab le property corporations); min actor with sales double wtd ] | 9\% rate applies to financial inst. either taxable tang ble <br> e to state, for <br> imum tax: \$456 | 6,784 | 2,227,381 | 8.26\% | 32832 | 3 | 14,491,903 | 53.73\% | 2,136.11 | 5,803,934 | 21.52\% | 855.50 | 26,973,576 | 3,975.92 |
| Michigan [MBT with | $6 \%$ epealed effective $1 / 1 / 12$, excep fied credits that elect to pay t [Sales] | for those taxpayers e MBT.] | 9,918 | 1,185,568 | 4.40\% | 11954 | 33 | 8,825,375 | 32.74\% | 889.86 | 9,211,783 | 34.17\% | 928.82 | 26,957,337 | 2,718.10 |
| Minnesota plus payro | $9.8 \%$ <br> imum tax ranging from $\$ 0$ to and sales or receipts attributab <br> [Sales] | rate applicable to financial inst.; $\mathbf{9 , 5 0 0}$ based on property, le to state sources | 5,482 | 1,476,629 | 6.03\% | 26934 | 7 | 10,370,047 | 42.36\% | 1,891.50 | 5,483,791 | 22.40\% | 1,000.25 | 24,479,856 | 4,465.14 |
| $\overline{\text { Mississippi }}$ | $\begin{aligned} & 3 \%>\$ 0 ; 4 \%>\$ 5 \mathrm{~K} ; \\ & 5 \%>\$ 10 \mathrm{~K} \\ & \text { s/Other (based on specific bus } \end{aligned}$ | rates applicable to financial inst. <br> ness type)] | 2,989 | 534,547 | 6.76\% | 17881 | 17 | 1,783,438 | 22.57\% | 596.59 | 3,422,774 | 43.31\% | 1,144.97 | 7,902,885 | 2,643.64 |
| Missouri | $6.25 \%$ [3-factor/Sales] | financial inst.: 7\% of net income, excluding share and surplus tax, plus $1 / 75$ of $1 \%$ on outstanding shares and surplus $>\$ 10 \mathrm{M}$. <br> $\mathbf{5 0 \%}$ federal tax deductibility | 6,076 | 425,776 | 3.56\% | 70.07 | 42 | 5,856,131 | 48.98\% | 963.78 | 3,380,034 | 28.27\% | 556.27 | 11,956,143 | 1,967.70 |
| Montana | 6.75\% 7\% for water's edge combined filing groups [3-factor] | rate applicable to financial inst.; gross sales option may apply; minimum tax: $\mathbf{\$ 5 0}$ | 1,032 | 168,039 | 5.91\% | $16282$ | 21 | 1,180,478 | 41.52\% | 1,143.79 | - | - | - | 2,843,465 | 2,755.10 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets for 2014 tax year -as of January 1, 2014[standard/general apportionment formula] | Special rates or notes | Pop- <br> ulation <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | State Tax Collections Fiscal Year 2015 $\dagger$ |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Corporate income tax |  |  |  | Individual income tax |  |  | General sales tax $\dagger \dagger$ |  |  | Total tax collections [all sources] $+\boldsymbol{+} \dagger$ |  |
|  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | $\%$ oftotalstate taxcollec-tions | Per capita |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | \% oftotalstate taxcollec-tions | Per capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] |  |  |
|  |  |  |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ |  |  |  |  |  | Per capita [\$] |
|  |  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Amount } \\ {[\$]} \\ \hline \end{array}$ | Rank |  |  |  |  |  |  |  |
| Nebraska | $\begin{gathered} 5.58 \%>\$ 0 ; 7.81 \%>\$ 100 \mathrm{~K} \\ \text { [Sales] } \\ \hline \end{gathered}$ |  | 1,894 | 344,477 | 6.77\% | 18190 | 14 | 2,239,582 | 44.03\% | 1,182.61 | 1,787,880 | 35.15\% | 944.09 | 5,086,759 | 2,686.06 |
| New Hampshire | 8.5\% Business Profits Tax plus a 0.75\% Business Ente for certain income levels may ctor with sales double wtd ] | rate applicable to financial inst.; rise Tax apply | 1,330 | 576,679 | 23.18\% | 43356 | ${ }^{1}$ | 96,038 | 3.86\% | 72.20 | ${ }^{-}$ | - | - | 2,487,737 | 1,870.32 |
| New Jersey | $\begin{aligned} & 6.5 \%>\$ 0 ; 7.5 \%>\$ 50 \mathrm{~K} ; \\ & 9 \%>\$ 100 \mathrm{~K} \end{aligned}$ <br> [corporation business franc or alternative minimum ass or fixed dollar minimum ta $\$ 2,000$ ) based on gross recei [Sales] | rates applicable to financial inst. minimum tax: $\$ 500$ <br> se rates] <br> sment; <br> (ranging from \$500 to <br> ts | 8,935 | 2,579,391 | 8.17\% | 288.67 | 6 | 13,250,002 | 41.97\% | 1,482.86 | 9,146,025 | 28.97\% | 1,023.57 | 31,567,654 | 3,532.87 |
| New Mexico | $\begin{gathered} 4.8 \%>\$ 0 ; 6.4 \%>\$ 500 \mathrm{~K} ; \\ 7.3 \%>\$ 1 \text { million } \\ \text { [3-factor] } \\ \hline \end{gathered}$ | rates applicable to financial inst. gross sales option may apply | 2,080 | 249,947 | 4.16\% | 12015 | 32 | 1,381,254 | 22.98\% | 663.96 | 2,256,088 | 37.54\% | 1,084.49 | 6,009,443 | 2,888.70 |
| New York | $7.1 \%$ of ENI base (certain N 5.9\% for QETCs), or AMT ( $0.136 \%$ for certain NY ma dollar minimum tax ranging on New York receipts (\$250 small business taxpayers pa $4.35 \%$ on 3 brackets of ENI [Sales] | manufacturers pay $0 \%$, ase, or capital stocks tax of $0 \mathbf{1 5 \%}$ facturers/QETCs), or fixed from $\$ 25$ to $\$ 5 K$, depending minimum tax for banks); rates of $6.5 \%, 7.1 \%$, and p to $\$ 390 \mathrm{~K}$. | 19,747 | 5,084,187 | 6.50\% | 257.46 | 8 | 43,713,484 | 55.90\% | 2,213.66 | 13,104,421 | 16.76\% | 663.61 | 78,205,405 | 3,960.33 |
| North Carolina [3-fa | $6 \%$ ctor with sales double wtd ] | rate applicable to financial inst.; | 10,035 | 1,330,223 | 5.31\% | 13256 | 27 | 11,197,650 | 44.68\% | 1,115.84 | 6,862,578 | 27.38\% | 683.85 | 25,062,544 | 2,497.47 |
| North Dakota | $\begin{aligned} & \hline 1.48 \%>\$ 0 ; 3.73 \%>\$ 25 \mathrm{~K} ; \\ & 4.53 \%>\$ 50 \mathrm{~K} \\ & 3.5 \% \text { additional tax for } \\ & \text { water's edge combined filing } \\ & \quad[3 \text {-factor] } \\ & \hline \end{aligned}$ | 7\% rate applies to financial inst.; minimum tax (banks): \$50; federal tax deductibility groups | 757 | 186,039 | 3.24\% | 24581 | 9 | 536,131 | 9.35\% | 708.39 | 1,389,083 | 24.22\% | 1,835.38 | 5,736,355 | 7,579.40 |
| Ohio | CAT: $\mathbf{0 . 2 6 \%}$ on gross receipts $>\$ 1 \mathrm{M}$, plus annual minimum tax based \$150K-\$1M: \$150; > \$1M $>\$ 2 \mathrm{M}-\$ 4 \mathrm{M}: \$ 2,100 ;>\$ 4$ | FIT: Financial institutions tax [see Ohio note] <br> n gross receipts: <br> \$2M: \$800; <br> : \$2,600 | 11,605 | 2,586 | 0.01\% | 0.22 | 46 | 8,882,973 | 31.39\% | 765.44 | 11,900,176 | 42.05\% | 1,025.43 | 28,297,156 | 2,438.34 |
| Oklahoma | $6 \%$ ctor/3-factor with sales doub | rate applicable to financial inst.; wtd.] | 3,907 | 388,530 | 4.18\% | 99.43 | 38 | 3,252,290 | 34.96\% | 832.34 | 2,682,008 | 28.83\% | 686.39 | 9,303,462 | 2,380.98 |
| Oregon | $6.6 \%>\$ 0$ $7.6 \%>\$ 1 \mathrm{M}$ or fixed dollar minimum tax $\$ 100 \mathrm{~K})$ based on Oregon sal $[$ Sales $]$ | rate applicable to financial inst.; gross sales option may apply (ranging from \$150 to | 4,025 | 621,727 | 5.88\% | 154.48 | 24 | 7,309,115 | 69.10\% | 1,816.09 | - | ${ }^{-}$ | - | 10,577,079 | 2,628.08 |
| Pennsylvania | $\begin{aligned} & \quad 9.99 \% \\ & \text { [Sales] } \end{aligned}$ |  | 12,792 | 2,510,136 | 6.95\% | 196.23 | 12 | 11,488,974 | 31.82\% | 898.14 | 9,865,270 | 27.32\% | 771.21 | 36,110,311 | 2,822.90 |
| Rhode Island | 9\% business corporation or franchise tax of $\$ 2.50 / \$ 10 \mathrm{~K}$ of authorized a minimum of $\$ 100 /$ share ); [3-factor] | rate applicable to financial inst.; special rates for utilities apital stock (valued at inimum tax: \$500 | 1,056 | 176,336 | 5.52\% | 167.05 | 20 | 1,215,368 | 38.02\% | 1,151.35 | 959,513 | 30.02\% | 908.97 | 3,196,673 | 3,028.28 |
| South Carolina | [Sales] | 4.5\% rate applicable to banks; $6 \%$ rate applicable to savings \& loans after 1st $\mathbf{3}$ years of operation | 4,895 | 410,931 | 4.27\% | 8395 | 41 | 3,695,701 | 38.41\% | 755.02 | 3,568,788 | 37.10\% | 729.09 | 9,620,534 | 1,965.45 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets for 2014 tax year -as of January 1, 2014[standard/general apportionment formula] | Special rates or notes | Pop-ulation$7 / 1 / 2015$$[1,000 s]$ | State Tax Collections Fiscal Year 2015 $\dagger$ |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Corporate income tax |  |  |  | Individual income tax |  |  | General sales tax $\dagger \dagger$ |  |  | Total tax collections$\qquad$ [all sources] $\dagger+$ |  |
|  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | $\left.\begin{array}{c\|}\hline \% \text { of } \\ \text { total } \\ \text { state tax } \\ \text { collec- } \\ \text { tions }\end{array}\right]$ | Per capita |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 s]} \end{aligned}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] |  |  |
|  |  |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ |  |  |  |  |  | Per capita [\$] |
|  |  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Amount } \\ {[\$]} \\ \hline \end{array}$ | Rank |  |  |  |  |  |  |  |
| South Dakota | [see note] | $6 \%-0.25 \%$ on net income of financial inst., banks; minimum tax: \$200 per location | 858 | 4,334 | 0.26\% | 5.05 | 45 | ${ }^{-}$ | ${ }^{-}$ | - | 970,784 | 57.99\% | 1,131.56 | 1,674,108 | 1,951.36 |
| $\begin{array}{r} \hline \text { Tennessee } \\ {[3-\mathrm{fa}} \end{array}$ | $\begin{gathered} \hline 6.5 \% \\ \text { or with sales double wtd }] \end{gathered}$ | rate applicable to financial inst.; | 6,595 | 1,400,973 | 11.03\% | 212.43 | 11 | 302,196 | 2.38\% | 45.82 | 6,548,032 | 51.57\% | 992.87 | 12,698,496 | 1,925.46 |
| Utah  <br>   <br>  [Sale | $5 \%$ <br> -factor/3-factor with sales | rate applicable to financial inst.; minimum tax: $\mathbf{\$ 1 0 0}$ <br> ouble wtd.] | 2,991 | 368,681 | 5.50\% | 123.28 | 30 | 3,157,718 | 47.11\% | 1,055.87 | 1,882,901 | 28.09\% | 629.60 | 6,703,356 | 2,241.45 |
| Vermont | $\begin{aligned} & \%>\$ 0 ; 7 \%>\$ 10 \mathrm{~K} ; \\ & .5 \%>\$ 25 \mathrm{~K} \\ & \text { or with sales double wtd ] } \end{aligned}$ | minimum tax: \$300 (\$75 <br> for small farm corporations) | 626 | 112,643 | 3.70\% | 17992 | 15 | 709,310 | 23.31\% | 1,132.92 | 366,667 | 12.05\% | 585.65 | 3,043,152 | 4,860.58 |
| Virginia | 6\% | rate applicable to financial inst.; telecommunication companies may be subject to a $05 \%$ minimum tax on gross receipts and electric suppliers may be subject to a $1.45 \%$ minimum tax on gross receipts in lieu of the $6 \%$ rate. | 8,368 | 817,851 | 3.98\% | 97.74 | 40 | 11,903,945 | 57.96\% | 1,422.63 | 3,793,215 | 18.47\% | 453.32 | 20,536,885 | 2,454.34 |
| [3-factor with sales double wtd ] |  | rate applicable to financial inst.; | 1,841 | 188,758 | 3.39\% | 10253 | 36 | 1,932,457 | 34.72\% | 1,049.65 | 1,293,327 | 23.24\% | 702.49 | 5,565,985 | 3,023.26 |
| Wisconsin | 7.9\% [Sales] | rate applicable to financial inst.; economic development surcharge ranging from $\$ 25-\$ 9,800$ applies f gross receipts are at least $\$ \mathbf{M}$. | 5,768 | 1,032,411 | 6.07\% | 17899 | 16 | 7,069,248 | 41.54\% | 1,225.62 | 4,892,126 | 28.75\% | 848.17 | 17,019,026 | 2,950.65 |
| Total 46 states |  |  | 282,166 | 48,685,262 | 5.89\% ${ }^{\text {a }}$ | $172.54{ }^{\text {a }}$ | - | 336,172,978 | 40.69\% ${ }^{\text {a }}$ | 1,191.40 ${ }^{\text {a }}$ | 235,309,448 | 28.49\% ${ }^{\text {a }}$ | $833.94{ }^{\text {a }}$ | 826,079,327 | 2,927.64 ${ }^{\text {a }}$ |

Detail may not add to totals due to rounding.
This table compares the basic corporate (business) income tax rate(s) and apportionment formulae generally applicable for the states that levy a tax on corporate income, but does not exhaustively address alternative taxable income


Ohio imposes a Commercial Activity Tax (CAT) equal to $\$ 150$ for gross receipts (sitused to Ohio) and valued between $\$ 150 \mathrm{~K}$ and $\$ 1 \mathrm{M}$, plus $\mathbf{0 . 2 6 \%}$ of gross receipts exceeding $\$ 1 \mathrm{M}$. Effective January $\mathbf{1 , 2 0 1 4 , ~ O h i o ~ i m p o s e s ~ t h e ~}$ new financial institutions tax (a regressing, three-bracket tax rate on Ohio apportioned "equity capital") to replace the Ohio franchise tax on financial institutions. The new financial institutions tax broadens the tax base and lower the tax rates imposed on taxable financial institutions. The apportionment factor applicable to the financial institutions tax is a single gross receipts factor consisting of the Ohio gross receipts divided by total gross receipts.
 equal to or greater than $\$ 1 \mathbf{3 B}$; or $\mathbf{\$ 1 , 0 0 0}$.

South Dakota does not impose a general corporate income tax: the only corporations subject to income taxes are banks and financial institutions.

 A one-factor gross receipts apportionment formula applies.
 type of industry classification.

Per capita tax collection amounts are computations based on July 1, 2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.
${ }^{\text {a }}$ Weighted average computations based on tax collection totals and population for the 46 states that are represented in the above chart.
$\dagger$ 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), and New York (March 31),
$\dagger$ Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.
$\dagger \dagger \dagger$ 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 $\mathbf{\$ 1 6 , 0 8 5 , 4 4 2 . 8 6}$ retained by state to pay for the costs of collecting and distributing various local sales taxes.

Sources: U.S. Census Bureau, Population Division. Table NST-EST2016-01- Annual Estimates of the Resident Population for the States: July 1, 2015 , December 2016 release.
U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

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

TABLE 21. CORPORATION INCOME TAX COLLECTIONS
[§ 105 ARTICLE 4, PART 1.]
[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the corporation income tax structure effective with tax year 2014 ]

| Fiscal year | Corporate Income Tax Gross Collections by Type |  |  | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | Corporate Income Tax Net Collections Before \& After Reimbursements, Transfers |  |  |  |  |  |  |  |  |  | -over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Net collections before state aid/ transfer deductions [\$] | State aid/reimbursements paid to local governments to replace revenue lost due to law changes |  |  | Intergovernmental and inter-fund transfers |  |  |  |  | Net collections to General Fund [\$] |  |  |  |  |
|  | Type of payment |  | Total gross collections [\$] |  | Exclusion of inventories [\$] | Homestead Exemption for elderly/ disabled [\$] | $\begin{array}{\|c\|} \hline \text { Food } \\ \text { stamp } \\ \text { purchases } \\ {[\$]} \\ \hline \end{array}$ | Public School Building Capital Fund [\$] | Critical <br> School <br> Facility <br> Needs <br> Fund <br> [\$] | Other/ <br> collection <br> cost of <br> fines/for- <br> feitures <br> $[\$]$ | Collec- <br> tion <br> fees on <br> overdue <br> tax debts <br> $[\$]$ | OSBMCivilPenaltyForfei-ture Fund$[\$]$ |  |  |  |  |  |
|  |  |  | Income tax gross |  |  |  |  |  |  |  |  |  |  | Income | Net collections | Amount to |
|  | Estimated [\$] | Final <br> [\$] |  |  |  |  |  |  |  |  |  |  |  | collections | $\begin{gathered} \text { tax } \\ \text { refunds } \end{gathered}$ | before transfers | General Fund |
| 2001-02. | 705,907,394 | 193,243,109 |  | 899,150,503 | 230,798,827 | 668,351,676 | 190,174,088 |  | [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 | 4,989,118 | 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 | 192,648,649 | 1,360,934,496 |  |  |  |  |  | 51,356 | 306,857 | 3,720,077 | 1,356,856,207 | -0.81\% | -31.23\% | 5.82\% | 13.86\% |
| 2014-15. | 1,487,339,349 | 81,078,855 | 1,568,418,204 | 237,987,277 | 1,330,430,926 |  |  |  |  |  | 10,392 | 208,182 | 2,524,225 | 1,327,688,128 | 0.95\% | 23.53\% | -2.24\% | -2.15\% |
| 2015-16. | 1,373,706,807 | 48,439,253 | 1,422,146,060 | 355,350,529 | 1,066,795,531 |  |  |  |  |  | 34,841 | 284,560 | 8,260,692 | 1,058,215,438 | -9.33\% | 49.31\% | -19.82\% | -20.30\% |


 General Fund tax collections in a fiscal year exceeds $\$ 20.975$ billion): the corporate income tax rate is reduced to $\mathbf{3 \%}$ for taxable years beginning on or after January $\mathbf{1 , 2 0 1 7 .}$

 Rates: Effective year of tax:

7\% Effective for tax years 1987 through 1990
7.75\% Effective for tax years 1991 through 1996
*Plus an additional surtax (\% of tax liability) as follows:
Tax year 1991: 4\%* Tax year 1993: 2\%*
Tax year 1992: $3 \%$ * Tax year 1994: 1\%**
7.5\% Tax year 1997
7.25\% Tax year 1998

7\% Tax year 1999
6.9\% Tax years 2000 through 2013 [Tax years 2009, 2010: 3\%*]

Tax year 2014
Tax year 2015
4\% Tax year 2016
3\% Tax year 2017

William S. Lee Fees [§ 105-129.6 ARTICLE 3A]; Fees and reports [§ 105-129.85(a)ARTICLE 3J allocationst:
Effective for tax years beginning on or after January 1, 2002, a taxpayer is assessed a fee of $\$ 500$ for each type of credit the taxpayer claims or intends to claim with respect to an establishment. § 105-129.6 related fees supported the Article 3A tax credit administration and auditing processes incurred by DOR and DOC § 105-129.85(a) Article 3J related tax credit fees are credited to the General Fund.

| Fiscal year | DOR | DOC | Fiscal year | DOR | DOC | Gen Fund $\dagger$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |
|  |  |  | 2014-15 | \$375 | \$125 | \$184,500 |
|  |  |  | 2015-16 | \$750 | \$250 | \$3,824,970 |





 on or after January 1, 2018, all apportionable income of a corporation must be apportioned to the State using only the sales factor with concurrent repeal of the various special apportionment formulas.
Intergovernmental, inter-fund transfers
2001-02 Other transfers includes a local government reimbursement allocation of $\mathbf{\$ 7 , 8 9 0}, \mathbf{7 5 2}$ 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.
2013-14 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.
 to be shifted out-of-state, or in other tax shelters eliminating or minimizing their tax burden. Corporation income tax collections include $\$ 214,223,815$ attr butable to this program.
 taxpayer's North Carolina tax burden.



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

| State | Fed- <br> eral <br> tax <br> de- <br> ducti- <br> bility | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2014 tax year[as of January 1, 2014][Refer to footnotes as applicable] | Standard deduction/personal exemption amounts in effect for 2014 tax year [as of January 1, 2014] |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ <br> 4,85 | Individual income tax collections fiscal year $2015 \dagger$ |  |  | Personal income calendar year 2014 |  | $\left.\begin{array}{c\|c}\text { Individual } \\ \text { income tax } \\ \text { collections }\end{array}\right\}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  |  | Per capit |  |  | Pe |  |  |
|  |  |  |  |  | Standard | eduction | Pers | nal exemp |  |  | Amount | Amount |  | Amount | api |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [\%] | Rank |
| Alabama | yes | Current [specific provisions referenced] | State AGI | $2 \%>\$ 0 ; 4 \%>\$ 500 ; 5 \%>\$ 3 \mathrm{~K}$ <br> [applicable for S, HH, MFS] <br> MFJ: same rates apply to income bracket ranges $\$ 1 \mathrm{~K}-\$ 6 \mathrm{~K}$ | $\begin{gathered} \$ 2,000- \\ \$ 2,500 * \\ *[A m o u n t \end{gathered}$ | $\begin{gathered} \hline \$ 4,000- \\ \$ 7,500^{*} \\ \text { vary based } \end{gathered}$ | $\$ 1,500$ | \$3,000 <br> I, filing | $\begin{aligned} & \$ 300- \\ & \$ 1,000^{*} \\ & \text { atus] } \end{aligned}$ |  | 4,854 | 3,336,587 | 687.41 | 37 | 178,976,771 | 36,954 | 1.86\% | 33 |
| Arizona | no | 1/3/14 | Fed AGI | $\begin{aligned} & \text { 2.59\%>\$0; } 2.88 \%>\$ 10 \mathrm{~K} ; \\ & 3.36 \%>\$ 25 \mathrm{~K} ; 4.24 \%>\$ 50 \mathrm{~K} ; \\ & 4.54 \%>\$ 150 \mathrm{~K} \\ & \text { [applicable for S, MFS] } \end{aligned}$ MFJ, HH: same rates apply to incom [community property state] | $\$ 5,009$ <br> bracket ra | $\$ 10,010$ <br> ges $\mathbf{\$ 2 0 K}-\$$ | $\$ 2,100$ <br> 00K | \$4,200 | \$2,300 | 6,818 | 3,760,883 | 551.65 | 41 | 255,731,845 | 38,055 | 1.47\% | 40 |
| Arkansas | no | Various [specific provisions adopted] | State AGI | $\begin{aligned} & \hline 0.9 \%>\$ 0 ; 2.5 \%>\$ 4,299 ; \\ & 3.5 \%>\$ 8,399 ; 45 \%>\$ 12,599 ; \\ & 6 \%>\$ 20,999 ; 7 \%>\$ 35,099 \\ & {[\text { [applicable for S, HH, MFJ, MFS] }} \end{aligned}$ | $\$ 2,000$ | $\$ 4,000$ | $\begin{aligned} & \$ 26 \\ & {[\mathrm{tc}]} \end{aligned}$ | $\begin{aligned} & \$ 52 \\ & {[t c]} \end{aligned}$ | $\begin{aligned} & \hline \$ 26 \\ & {[\mathrm{tc}]} \end{aligned}$ | 2,978 | 2,664,153 | 894.66 | 28 | 111,500,761 | 37,581 | 2.39\% | 26 |
| California | no | $1 / 1 / 09$ [as amended] | Fed AGI | $\begin{aligned} & 1 \%>\$ 0 ; 2 \%>\$ 7,749 ; \\ & 4 \%>\$ 18,371 ; 6 \%>\$ 28,995 ; \\ & 8 \%>\$ 40,250 ; 9.3 \%>\$ 50,869 ; \\ & 10.3 \%>\$ 259,844 ; 11.3 \%>\$ 311,812 ; 12 \\ & \text { additional } 1 \% \text { tax }>\$ 1 M \text { taxable incom } \\ & \text { [applicable for S, MFS] } \end{aligned}$ <br> MFJ: same rates apply to income br HH: same rates apply to income brac [community property state] | $\$ 3,992$ $.3 \%>\$ 519,$ <br> e for menta <br> ket ranges ket ranges \$ | \$7,984 <br> 7 <br> health <br> 15,498-\$1, <br> ,508-\$706 | \$108 <br> [tc] <br> 39,374; a <br> 74; add' | \$216 <br> [tc] <br> 'l $1 \%$ tax $1 \% \operatorname{tax}>\$ 1$ |  | 38,994 | 77,929,551 | 1,998.50 | 4 | 1,977,923,740 | 51,134 | 3.94\% | 2 |
| Colorado | no | Current | Fed TI | 4.63\% of federal taxable income | \$6,200 | \$12,400 | \$3,950 | \$7,900 | \$3,950 | 5,449 | 6,360,629 | 1,167.34 | 15 | 266,534,568 | 49,823 | 2.39\% | 27 |
| Connecticut | no | Current | Fed AGI | $\begin{aligned} & 3 \%>\$ 0 ; 5 \%>\$ 10 \mathrm{~K} ; 5.5 \%>\$ 50 \mathrm{~K} ; \\ & 6 \%>\$ 100 \mathrm{~K} ; 6.5 \%>\$ 200 \mathrm{~K} ; 6.7 \%>\$ 25 \\ & {[\text { applicable for } \mathrm{S}, \mathrm{MFS}]} \\ & \text { HH: same rates apply to } \\ & \text { income bracket ranges } \\ & \$ 16 \mathrm{~K}-\$ 400 \mathrm{~K} \\ & \text { MFJ: same rates apply to } \\ & \text { income ranges } \$ 20 \mathrm{~K}-\$ 500 \mathrm{~K} \\ & \hline \end{aligned}$ | $\square$ <br> [Combine exemption based on higher inc | standard exemptio te AGI an <br> me taxpay | \$14,500 <br> duction/ amounts are phas s] | \$24,000 <br> ersonal <br> re <br> d out for |  | 3,585 | 8,182,071 | 2,282.48 | 1 | 239,829,273 | 66,770 | 3.41\% | 6 |
| Delaware | no | Current | Fed AGI | $\begin{aligned} & \hline 2.2 \%>\$ 2 \mathrm{~K} ; 3.9 \%>\$ 5 \mathrm{~K} ; \\ & 4.8 \%>\$ 10 \mathrm{~K} ; 5.2 \%>\$ 20 \mathrm{~K} ; \\ & 5.55 \%>\$ 25 \mathrm{~K} ; 6.75 \%>\$ 60 \mathrm{~K} \\ & \text { [applicable for } \mathrm{S}, \mathrm{HH}, \text { MFJ, MFS] } \end{aligned}$ | $\$ 3,250$ |  | $\begin{gathered} \$ 110 \\ {[\mathrm{tc}]} \end{gathered}$ | $\begin{gathered} \$ 220 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 110 \\ {[t c]} \end{gathered}$ | 944 | 1,140,248 | 1,207.79 | 13 | 42,384,341 | 45,333 | 2.69\% | 15 |
| Georgia | no | $1 / 1 / 15$ [modified] | Fed AGI | $\begin{aligned} & 1 \%>\$ 0 ; 2 \%>\$ 750 ; 3 \%>\$ 2,250 ; \\ & 4 \%>\$ 3,750 ; 5 \%>\$ 5,250 ; 6 \%>\$ 7 K \end{aligned}$ <br> [applicable for S ] <br> MFS: same rates apply to income bra <br> MFJ, HH: same rates apply to incom | $\$ 2,300$ <br> cket ranges bracket ra | $\begin{aligned} & \hline \$ 3,000 \\ & \\ & \mathbf{5 0 0 - \$ 5 K} \\ & \text { ges } \$ 1 K-\$ 1 \end{aligned}$ | \$2,700 | $\$ 7,400$ | \$3,000 | 10,199 | 9,678,524 | 948.93 | 25 | 392,123,784 | 38,873 | 2.47\% | 21 |

TABLE 22. -Continued

| State | Federal tax de-ductibility | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2014 tax year[as of January 1, 2014][Refer to footnotes as applicable] | Standard deduction/personal exemption <br> amounts in effect for <br> 2014 tax year <br> [as of January 1, 2014] |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | Individual income tax collections fiscal year $2015 \dagger$ |  |  | Personal income calendar year 2014 |  | Individual income tax collections as a \% of personal income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | capita |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  | [\$1,000s] | [\$] | Rank | [\$1,000s] | [\$] | [\%] | Rank |
| Hawaii | no | 12/31/13 | Fed AGI |  | $\begin{aligned} & \$ 2,200 \\ & 4,400 ; \end{aligned}$ <br> ket ranges <br> ket ranges | $\begin{gathered} \hline \$ 4,400 \\ \hline \mathbf{6 0 0 - \$ 3 0 0} \\ \mathbf{4 , 8 0 0 - \$ 4 0} \end{gathered}$ | $\$ 1,144$ | $\$ 2,288$ | \$1,144 |  | 1,425 | 1,987,915 | 1,394.87 | 9 | 65,993,420 | 46,594 | 3.01\% | 7 |
| Idaho | no | 1/1/14 | Fed AGI | $\begin{aligned} & 1.6 \%>\$ 0 ; 3.6 \%>\$ 1,428 ; \\ & 4.1 \%>\$ 2,857 ; 5 \quad 1 \%>\$ 4,286 ; \\ & 6.1 \%>\$ 5,715 ; 7 \quad 1 \%>\$ 7,144 ; \\ & 7.4 \%>\$ 10,717 \\ & \text { [applicable for } S, \text { MFS] } \\ & \text { HH, MFJ: same rates apply to incom } \\ & \text { [community property state] } \\ & \hline \end{aligned}$ | $\$ 6,200$ <br> bracket $\mathbf{r}$ | $\$ 12,400$ <br> es \$2,857 | $\$ 3,950$ $21,435$ | $\$ 7,900$ | \$3,950 | 1,653 | 1,478,368 | 894.45 | 29 | 60,737,986 | 37,182 | 2.43\% | 23 |
| Illinois | no | Current | Fed AGI | 5\% |  |  | \$2,125 | \$4,250 | \$2,125 | 12,839 | 15,913,816 | 1,239.49 | 11 | 624,892,159 | 48,563 | 2.55\% | 18 |
| Indiana | no | 1/1/13 | Fed AGI | 3.4\% |  |  | $\begin{aligned} & \$ 1,000 \\ & \text { or each } \end{aligned}$ | $\$ 2,000$ <br> ild depend | $\begin{aligned} & \$ 1,500^{*} \\ & \text { lent } \end{aligned}$ | 6,613 | 5,232,977 | 791.34 | 32 | 266,952,598 | 40,477 | 1.96\% | 31 |
| Iowa | yes | 1/1/14 | State AGI | $\begin{aligned} & \hline 0.36 \%>\$ 0 ; 0.72 \%>\$ 1,515 ; \\ & 2.43 \%>\$ 3,030 ; 4.5 \%>\$ 6,060 ; \\ & 6.12 \%>\$ 13,635 ; 6.48 \%>\$ 22,725 ; \\ & 6.8 \%>\$ 30,300 ; 7.92 \%>\$ 45,450 ; \\ & 8.98 \%>\$ 68,175 \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\$ 1,920$ | $\$ 4,740$ | $\begin{aligned} & \$ \mathbf{\$ 4 0} \\ & {[\mathrm{tc}]} \end{aligned}$ | $\begin{aligned} & \hline \$ 80 \\ & {[\mathrm{tc}]} \end{aligned}$ | $\begin{aligned} & \hline \$ 40 \\ & {[t c]} \end{aligned}$ | 3,122 | 3,471,617 | 1,111.99 | 21 | 138,125,908 | 44,442 | 2.51\% | 19 |
| Kansas | no | Current | Fed AGI | $\begin{aligned} & 2.7 \%>\$ 0 ; 4.8 \%>\$ 15 \mathrm{~K} \\ & \text { [applicable for S, HH, MFS] } \\ & \text { MFJ: same rates apply to income bra. } \end{aligned}$ | $\mathbf{\$ 3 , 0 0 0}$ <br> ket range | $\$ 7,500$ | $\$ 2,250$ | $\$ 4,500$ | \$2,250 | 2,907 | 2,262,951 | 778.52 | 33 | 134,654,953 | 46,443 | 1.68\% | 38 |
| Kentucky | no | 12/31/13 [exceptions] | Fed AGI | $\begin{aligned} & 2 \%>\$ 0 ; 3 \%>\$ 3 \mathrm{~K} ; 4 \%>\$ 4 \mathrm{~K} ; \\ & \mathbf{5 \%}>\$ 5 \mathrm{~K} ; 5.8 \%>\$ 8 \mathrm{~K} ; 6 \%>\$ 75 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | \$2,400 <br> FSTC ba <br> for quali | $\$ 2,400$ <br> on MGI <br> g taxpay | \$10 <br> [tc] <br> mily siz | $\$ 20$ [tc] vailable | $\begin{aligned} & \$ 10 \\ & {[\mathrm{tc}]} \end{aligned}$ | 4,425 | 4,069,501 | 919.74 | 26 | 163,526,197 | 37,055 | 2.49\% | 20 |
| Louisiana | yes | Current | Fed AGI | $\begin{aligned} & 2 \%>\$ 0 ; \\ & 4 \%>\$ 12,500 ; \\ & 6 \%>\$ 50 \mathrm{~K} \end{aligned}$ <br> [applicable for S, HH, MFS] <br> MFJ: same rates apply to income bra [community property state] | [combine exemptio <br> ket ranges | tandard <br> 5K-\$100 | $\$ 4,500$ <br> uction | $\$ 9,000$ <br> d personal | \$1,000 | 4,669 | 2,983,104 | 638.92 | 39 | 194,377,951 | 41,821 | 1.53\% | 39 |
| Maine | no | 12/31/14 | Fed AGI | $6.5 \%>\$ 5,199 ; 795 \%>\$ 20,899$ <br> [applicable for S, MFS] <br> HH: same rates apply to income brac <br> MFJ: same rates apply to income bra | $\$ \mathbf{\$ 6 , 2 0 0}$ <br> ket ranges ket ranges | $\begin{gathered} \$ 12,400 \\ 849-\$ 31,3 \\ 10,449-\$ 4 \end{gathered}$ | $\$ 3,950$ | $\$ 7,900$ | $\$ 3,950$ | 1,329 | 1,533,130 | 1,153.20 | 16 | 54,860,192 | 41,226 | 2.79\% | 13 |
| Maryland | no | Current | Fed AGI | $\begin{aligned} & \text { 2\% }>\$ 0 ; 3 \%>\$ 1 \mathrm{~K} ; \\ & \mathbf{4 \%}>\$ 2 \mathrm{~K} ; 4.75 \%>\$ 3 \mathrm{~K} ; \\ & 5 \%>\$ 100 \mathrm{~K} ; 5.25 \%>\$ 125 \mathrm{~K} ; \\ & 5.5 \%>\$ 150 \mathrm{~K} ; 5.75 \%>\$ 250 \mathrm{~K} \\ & \text { [applicable for S, MFS] } \\ & \text { Similar rate/bracket structures } \\ & \text { apply to MFJ/HH except: } \\ & 5 \%>\$ 150 \mathrm{~K} ; 5.25 \%>\$ 175 \mathrm{~K} ; \\ & 5.5 \%>\$ 225 \mathrm{~K} ; 5.75 \%>\$ 300 \mathrm{~K} \end{aligned}$ | $\begin{aligned} & \$ 1,500- \\ & \$ 2,000 \end{aligned}$ <br> [standard with min based on exemptio to filing st decline for | $\begin{aligned} & \hline \$ 3,000- \\ & \$ 4,000 \end{aligned}$ <br> duction= <br> m \& ma <br> ng status <br> mounts a <br> us/incom <br> GI levels | \$3,200 <br> $\%$ of M um am come; p vary a vels-am \$100K] | \$6,400 <br> yland AGI <br> nts <br> onal <br> rding <br> nts | $\$ 3,200$ | 5,995 | 8,346,145 | 1,392.19 | 10 | 322,884,651 | 54,109 | 2.58\% | 16 |

TABLE 22. -Continued

| State | Fed- <br> eral <br> tax <br> de- <br> ducti- <br> bility | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2014 tax year[as of January 1, 2014][Refer to footnotes as applicable] |  |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | Individual income tax collections fiscal year $2015 \dagger$ |  |  | Personal income calendar year 2014 |  | Individualincome taxcollectionsas a $\%$ of per-sonal income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  |  |  |  |  | Per capita <br> [\$] |  |  |
|  |  |  |  |  | Standard deduction |  | Personal exemption |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  |  |  |  |  |  | [\%] | Rank |
| $\begin{aligned} & \text { Massachu- } \\ & \text { setts } \\ & \hline \end{aligned}$ | no | $1 / 1 / 05$ [exceptions] | Fed AGI | 5.2\% or 12\% (short-term capital gains) |  |  | \$4,400 | \$8,800 | \$1,000 |  | 6,784 | 14,491,903 | 2,136.11 | 3 | 402,628,928 | 59,650 | 3.60\% | 5 |
| Michigan | no | Current <br> [optional <br> $1 / 1 / 96]$ <br> $3 / 26 / 14$ | Fed AGI | 4.25\% |  |  | \$4,000 | \$8,000 | \$4,000 | 9,918 | 8,825,375 | 889.86 | 30 | 405,974,703 | 40,942 | 2.17\% | 29 |
| Minnesota | no | 3/26/14 | Fed TI |  |  |  |  |  |  | 5,482 | 10,370,047 | 1,891.50 | 5 | 268,126,460 | 49,169 | 3.87\% | 4 |
| Mississippi | no | Not incorporated | State AGI | $\begin{aligned} & 3 \%>\$ 0 ; 4 \%>\$ 5 \mathrm{~K} ; 5 \%>\$ 10 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\$ 2,300$ | \$4,600 | \$6,000 | \$12,000 | \$1,500 | 2,989 | 1,783,438 | 596.59 | 40 | 102,192,019 | 34,151 | 1.75\% | 37 |
| Missouri | yes $\dagger \dagger$ | Current | Fed AGI | $\begin{aligned} & 1.5 \%>\$ 0 ; 2 \%>\$ 1 \mathrm{~K} ; 2.5 \%>\$ 2 \mathrm{~K} ; \\ & 3 \%>\$ 3 \mathrm{~K} ; 3.5 \%>\$ 4 \mathrm{~K} ; \\ & 4 \%>\$ 5 \mathrm{~K} ; 4.5 \%>\$ 6 \mathrm{~K} ; 5 \%>\$ 7 \mathrm{~K} ; \\ & 5.5 \%>\$ 8 \mathrm{~K} ; 6 \%>\$ 9 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | \$6,200 | \$12,400 | \$2,100 | \$4,200 | \$1,200 | 6,076 | 5,856,131 | 963.78 | 24 | 249,263,293 | 41,126 | 2.35\% | 28 |
| $\overline{\text { Montana }}$ | yes $\dagger \dagger$ | Current | Fed AGI | $\begin{aligned} & 1 \%>\$ 0 ; 2 \%>\$ 2,800 ; 3 \%>\$ 5 \mathrm{~K} ; \\ & 4 \%>\$ 7,600 ; 5 \%>\$ 10,300 ; \\ & 6 \%>\$ 13,300 ; 6.9 \%>\$ 17,100 \\ & {[\text { [applicable for S, HH, MFJ, MFS }]} \end{aligned}$ | $\begin{array}{r} \$ 1,940- \\ \$ 4,370^{*} \\ *[20 \% \text { of } \\ \text { amount } \end{array}$ | $\begin{aligned} & \hline \$ 3,880- \\ & \$ 8,740^{*} \\ & \text { GI with m } \\ & \text { s shown] } \\ & \hline \end{aligned}$ | $\begin{aligned} & \$ 2,280 \\ & \text { imum } / m \end{aligned}$ | $\$ 4,560$ <br> ximum | $\$ 2,280$ | 1,032 | 1,180,478 | 1,143.79 | 18 | 41,542,641 | 40,614 | 2.84\% | 12 |
| Nebraska | no | Current | Fed AGI | $\begin{aligned} & 2.46 \%>\$ 0 ; 3.51 \%>\$ 3 \mathrm{~K} ; \\ & 5.01 \%>\$ 18 \mathrm{~K} ; 6.84 \%>\$ 29 \mathrm{~K} \\ & \text { [applicable for S, MFS] } \end{aligned}$ <br> HH: same rates apply to income bracket ranges $\mathbf{\$ 5 , 6 0 0} \mathbf{- \$ 4 3 K}$ <br> MFJ: same rates apply to income bracket ranges $\$ 6 \mathrm{~K}-\$ 58 \mathrm{~K}$ | $\$ 6,300$ | $\$ 12,600$ | $\begin{gathered} \$ 130 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 260 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 130 \\ {[t c]} \end{gathered}$ | 1,894 | 2,239,582 | 1,182.61 | 14 | 90,988,217 | 48,369 | 2.46\% | 22 |
| New Hampshire | no | 12/31/00 | Interest, dividends | 5\% applies to interest/dividend income |  |  | \$2,400 | \$4,800 |  | 1,330 | 96,038 | 72.20 | 42 | 71,219,034 | 53,599 | 0.13\% | 42 |
| New Jersey | no | Not incorporated | State GI |  | 80K; |  | \$1,000 | \$2,000 | \$1,500 | 8,935 | 13,250,002 | 1,482.86 | 7 | 516,019,664 | 57,817 | 2.57\% | 17 |
| New Mexico | no | Current | Fed AGI | $1.7 \%>\$ 0 ; 3.2 \%>\$ 5,500$; <br> $4.7 \%>\$ 11 \mathrm{~K} ; 4.9 \%>\$ 16 \mathrm{~K} ;$ <br> [applicable for S ] <br> MFJ, HH: same rates apply to incon <br> MFS: same rates apply to income br [community property state] |  | \$12,400 <br> tion of claimed es \$8K-\$ K-\$12K |  | $\$ 7,900^{*}$ <br> or each fed iddle-inc | $\begin{aligned} & \$ 3,950^{*} \\ & \text { leral } \\ & \text { me filers] } \end{aligned}$ | 2,080 | 1,381,254 | 663.96 | 38 | 76,449,091 | 36,701 | 1.81\% | 36 |

TABLE 22. -Continued

| State | $\begin{array}{\|c\|} \hline \text { Fed- } \\ \text { eral } \\ \text { tax } \\ \text { de- } \\ \text { ducti- } \\ \text { bility } \\ \hline \end{array}$ | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2014 tax year[as of January 1, 2014][Refer to footnotes as applicable] | Standard deduction/personal exemption <br> amounts in effect for <br> 2014 tax year <br> [as of January 1, 2014] |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ <br> 19,74 | Individual income tax collections fiscal year $2015 \dagger$ |  |  | Personal income calendar year 2014 |  | Individual income tax collections as a \% of personal income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ |  |  |  | $\begin{gathered} \hline \text { Per } \\ \text { capita } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
|  |  |  |  |  |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | Amount [\$] | Rank |  |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  |  |  | [\%] |  | Rank |  |  |
| New York | no | Current | Fed AGI | $\begin{aligned} & 4 \%>\$ 0 ; 4.5 \%>\$ 8,300 ; \\ & 5.25 \%>\$ 11,450 ; 5.9 \%>\$ 13,550 ; \\ & 6.45 \%>\$ 20,850 ; 6.65 \%>\$ 78,400 ; \\ & 6.85 \%>\$ 209,250 ; 8.82 \%>\$ 1,046,350 \\ & \text { applicable for } S \text {, MFS] } \\ & \text { HH: same rates apply to income brac } \\ & \text { MFJ: same rates apply to income bra } \end{aligned}$ | \$7,800 <br> et ranges ket ranges | $\begin{aligned} & \hline \$ 15,650 \\ & 2,550-\$ 1,5 \\ & 16,700-\$ 2 \end{aligned}$ | $\begin{aligned} & , 550 \\ & 2,800 \end{aligned}$ | - | \$1,000 | 19,747 | 43,713,484 | 2,213.66 | 2 | 1,119,433,988 | 56,771 | 3.90\% | 3 |
| North Carolina | no | $1 / 1 / 15$ | Fed AGI | 5.8\% | \$7,500 | \$15,000 |  | - |  | 10,035 | 11,197,650 | 1,115.84 | 20 | 391,300,375 | 39,388 | 2.86\% | 9 |
| North Dakota | no | Current | Fed TI | $\begin{aligned} & 1.22 \%>\$ 0 ; 2.27 \%>\$ 36,900 ; \\ & 2.52 \%>\$ 89,350 ; 2.93 \%>\$ 186,350 ; \\ & 3.22 \%>\$ 405,100 \\ & \text { [applicable for S } \end{aligned}$ <br> HH: same rates apply to income brack <br> MFJ: same rates apply to income brac <br> MFS: same rates apply to income bra | $\$ 6,200$ tranges $\$ 2$ ket ranges ket ranges | $\begin{array}{r} \$ 12,400 \\ , 400-\$ 405 \\ 3,700-\$ 40 \\ \mathbf{3 0 , 8 5 0 - \$ 2} \end{array}$ | $\begin{aligned} & \hline \$ 3,950 \\ & \\ & \\ & 00 \\ & 100 \\ & 550 \\ & \hline \end{aligned}$ | \$7,900 | \$3,950 | 757 | 536,131 | 708.39 | 36 | 42,848,356 | 57,911 | 1.25\% | 41 |
| Ohio | no | 4/1/15 | Fed AGI | $0.528 \%>\$ 0 ; 1.057 \%>\$ 5,200 ;$ $2.113 \%>\$ 10,400 ; 2.642 \%>\$ 15,650 ;$ $3.169 \%>\$ 20,900 ; 3.698 \%>\$ 41,700 ;$ $4.226 \%>\$ 83,350 ; 4.906 \%>\$ 104,250 ;$ $5.333 \%>\$ 208,500$ [applicable for S, HH, MFJ, MFS] |  | *[Amou | $\begin{aligned} & \hline \$ 1,700- \\ & \$ 2,200^{*} \end{aligned}$ <br> ary base <br> plus \$20 <br> xemption <br> come<\$3 | $\begin{aligned} & \hline \$ 3,400- \\ & \$ 4,400^{*} \\ & \text { on Fed A } \\ & \text { ax credit p } \\ & \text { if taxable } \\ & 0 \mathrm{~K}] \\ & \hline \end{aligned}$ | $\begin{gathered} \$ 1,700- \\ \$ 2,200^{*} \end{gathered}$ | 11,605 | 8,882,973 | 765.44 | 34 | 488,867,951 | 42,164 | 1.82\% | 35 |
| Oklahoma | no | Current | Fed AGI | $\begin{aligned} & \text { 0.5\%>>\$0; } 1 \%>\$ 1 \mathrm{~K} ; \\ & 2 \%>\$ 2,500 ; 3 \%>\$ 3,750 ; \\ & 4 \%>\$ 4,900 ; 5 \%>\$ 7,200 ; \\ & 5.25 \%>\$ 8,700 \\ & \text { [applicable for S, MFS] } \end{aligned}$ <br> ḦḦ, M̈FJ: same rates apply to income | \$6,200 | $\$ 12,400$ <br> es $\$ 2 \mathrm{~K}$ - | $\$ 1,000$ | \$2,000 | \$1,000 | 3,907 | 3,252,290 | 832.34 | 31 | 175,037,452 | 45,142 | 1.86\% | 34 |
| Oregon | yes $\dagger \dagger$ | 12/31/13 | Fed AGI | $\begin{aligned} & 5 \%>\$ 0 ; 7 \%>\$ 3,300 ; 9 \%>\$ 8,250 ; \\ & 9.9 \%>\$ 125 \mathrm{~K} \\ & \text { [applicable for S, MFS] } \end{aligned}$ HH, MFJ: same rates apply to incom | $\$ 2,115$ bracket r | \$4,230 <br> ges $\$ 6,600$ | $\begin{gathered} \$ 191 \\ {[\mathrm{tc}]} \\ \\ 250 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \$ 382 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 191 \\ {[t c]} \end{gathered}$ | 4,025 | 7,309,115 | 1,816.09 | 6 | 165,559,773\| | 41,720 | 4.41\% | 1 |
| Pennsylvania | no | 1/1/97 | State TI | $3.07 \%$ <br> of taxable compensation, net profits, patents/copyrights, income from estat |  | sale of <br> dividen |  | royalties, <br> nnings |  | 12,792 | 11,488,974 | 898.14 | 27 | 613,524,377 | 47,967 | 1.87\% | 32 |
| Rhode <br> Island | no | Current | Fed AGI | $\begin{aligned} & 3.75 \%>\$ 0 ; 4.75 \%>\$ 59,600 ; \\ & 5.99 \%>\$ 135,500 \\ & {[\text { applicable for S, HH, MFJ, MFS] }} \end{aligned}$ | $\begin{gathered} \$ 8,100 \text { * } \\ \text { *Amount } \end{gathered}$ | $\begin{aligned} & \$ 16,250^{*} \\ & \text { educed if } \end{aligned}$ | $\begin{aligned} & \mathbf{\$ 3 , 8 0 0 ^ { * }} \\ & \text { odified F } \end{aligned}$ | $\begin{gathered} \$ 7,600^{*} \\ \text { d AGI>\$1\&} \end{gathered}$ | $\begin{aligned} & \$ 3,800^{*} \\ & 9,700 \end{aligned}$ | 1,056 | 1,215,368 | 1,151.35 | 17 | 50,660,274 | 48,043 | 2.40\% | 25 |
| South Carolina | no | 12/31/14 | Fed TI | $\begin{aligned} & 3 \%>\$ 2,880 ; 4 \%>\$ 5,760 ; \\ & 5 \%>\$ 8,640 ; 6 \%>\$ 11,520 ; \\ & 7 \%>\$ 14,400 \\ & \text { [applicable for S, HH, MFJ, MFS] } \\ & \hline \end{aligned}$ | $\overline{\$ 6,200}$ | \$12,400 | \$3,950 | \$7,900 | \$3,950 | 4,895 | 3,695,701 | 755.02 | 35 | 178,001,545 | 36,865 | 2.08\% | 30 |
| Tennessee | no | Not incorporate | Certain dividends, interest income | $6 \%$ (applies to interest/dividend income) |  |  | \$1,250 | \$2,500 |  | 6,595 | 302,196 | 45.82 | 43 | 263,437,186 | 40,252 | 0.11\% | 43 |



## Detail may not add to totals due to rounding

 provisions and circumstances specific to certain taxpayer groups. Additional taxes such as alternative minimum, recapture, household employment, and consumer use (self-reported) may apply.
 The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30 th.
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, 2014 population estimates of the Bureau of the Census.
${ }^{\text {a }}$ Weighted average computations based on tax collection, personal income, and population totals for the 43 states levying a tax on personal income.
$\dagger$ 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).
$\dagger \dagger$ 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-EST2016-01-Annual Estimates of the Resident Population for the States: July 1, 2015 , December 2016 release.
U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.

Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 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 201

[U.S. Individual Income Tax Return Form -1040]

| State | Federal Returns <br> Deduction claimed: |  | State | Federal Returns <br> Deduction claimed: |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Itemized | Standard |  | Itemized | Standard |
|  | \% | \% |  | \% | \% |
| Alabama | 26.03\% | 73.97\% | Missouri | 26.10\% | 73.90\% |
| Arizona | 28.27\% | 71.73\% | Montana | 28.23\% | 71.77\% |
| Arkansas | 22.68\% | 77.32\% | Nebraska | 27.81\% | 72.19\% |
| California | 33.95\% | 66.05\% | New Hampshire | 31.50\% | 68.50\% |
| Colorado | 32.63\% | 67.37\% | New Jersey | 41.12\% | 58.88\% |
| Connecticut | 41.17\% | 58.83\% | New Mexico | 22.74\% | 77.26\% |
| Delaware | 31.98\% | 68.02\% | New York | 34.24\% | 65.76\% |
| Georgia | 32.69\% | 67.31\% | $\dagger$ North Carolina | 29.08\% | 70.92\% |
| Hawaii | 29.25\% | 70.75\% | North Dakota | 17.70\% | 82.30\% |
| Idaho | 27.94\% | 72.06\% | Ohio | 26.53\% | 73.47\% |
| Illinois | 32.43\% | 67.57\% | Oklahoma | 23.96\% | 76.04\% |
| Indiana | 23.11\% | 76.89\% | Oregon | 35.99\% | 64.01\% |
| Iowa | 29.24\% | 70.76\% | Pennsylvania | 28.80\% | 71.20\% |
| Kansas | 25.73\% | 74.27\% | Rhode Island | 32.89\% | 67.11\% |
| Kentucky | 26.04\% | 73.96\% | South Carolina | 27.03\% | 72.97\% |
| Louisiana | 22.84\% | 77.16\% | Tennessee | 20.02\% | 79.98\% |
| Maine | 27.61\% | 72.39\% | Utah | 35.35\% | 64.65\% |
| Maryland | 45.22\% | 54.78\% | Vermont | 27.48\% | 72.52\% |
| Massachusetts | 36.83\% | 63.17\% | Virginia | 37.21\% | 62.79\% |
| Michigan | 26.52\% | 73.48\% | West Virginia | 17.09\% | 82.91\% |
| Minnesota | 34.99\% | 65.01\% | Wisconsin | 31.62\% | 68.38\% |
| Mississippi | 22.95\% | 77.05\% | United States | 29.70\% | 70.30\% |

Source: IRS, Statistics of Income Division, Individual Master File System, August 2016 Tax Year 2014: Historical Table 2 (SOI Bulletin)

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year $\mathbf{2 0 1 4}$ for the $\mathbf{4 3}$ 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.
$\dagger$ 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: the North Carolina defined 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 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.
$\dagger$ For North Carolina state individual income tax D-400 returns filed for tax year 2014, 14.15\% of total returns utilized itemized deductions and $\mathbf{8 5 . 8 5 \%}$ claimed the standard deduction based on personal income tax information extracted from tax year 2014 D-400 forms processsed within the DOR dynamic integrated tax system during 2015; 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).

| Fiscal year | Total gross individual income tax collections [\$] | Refunds [\$] | Individual Income Tax Net Collections Before \& After Reimbursements, Transfers |  |  |  |  |  |  |  |  |  | Collections <br> to General Fund [\$] | Year-over-year \% change Individual income tax: |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Net collections <br> before <br> reimburse- <br> ments/ <br> transfers <br> [\$] | Reserves/ <br> transfers <br> for <br> adminis- <br> trative costs <br> $[\$]$ | Reimburse- <br> ments to <br> local <br> govern- <br> ments <br> $[\$]$ | NC <br> Housing <br> Finance <br> Agency <br> $[\S(105-129.42]$ <br> $[\$]$ | NC Political <br> Parties <br> Financing <br> Fund <br> [§ 105-159.1] <br> [\$] | NC <br> Public <br> Campaign <br> Fund <br> [§ 105-159.2] <br> $[\$]$ | SpecialEducationRelatedServices[S 105-151 33(h)]$\left[\begin{array}{l}{[\$]}\end{array}\right]$ | Inter-governmental inter-fund transfers $\dagger$ [\$] | Collection fees on overdue tax debts [\$] | OSBM <br> Civil <br> Penalty \& Forfeiture Fund [\$] |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  | Gross collections | Refunds | Net <br> collec- <br> tions <br> before <br> transfers | Amount <br> to <br> General <br> Fund |
| 2001-02. | 8,624,387,711 | 1,372,786,018 | 7,251,601,693 | 1,174,706 | 128,972,502 |  | 441,622 |  |  | (18,176,625) | 4,559,656 |  | 7,134,629,832 | -2.94\% | 2.36\% | -388\% | -3.47\% |
| 2002-03. | 8,533,920,978 | 1,436,462,191 | 7,097,458,787 | 122,146 |  |  | 479 |  |  | 13,757 | 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 |  |  | 508,301 | 448,749 |  |  | 8,640,230 |  | 7,509,898,086 | 5.29\% | 2.01\% | $595 \%$ | 5.94\% |
| 2004-05. | 9,953,546,252 | 1,515,212,939 | 8,438,333,313 | 137,226 |  | , 74 | 497,240 | 1,030,912 |  |  | 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 |  | 32,475,651 | 589,253 | 1,135,207 |  |  | 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 |  | 399 | 516,306 | 1,565,474 |  |  | 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 |  | 27,837,817 | 2,035,382 | 1,325,199 | - |  | 16,223,018 | 60,035,333 | 10,902,299,190 | 5.07\% | 13.06\% | 383\% | 3.75\% |
| 2008-09. | 11,687,026,714 | 2,111,640,441 | 9,575,386,273 | 382,330 |  | 31,104,801 | 1,524,117 | 1,259,255 |  |  | 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 |  | 28,508,611 | 1,391,725 | 1,124,882 |  |  | 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 |  | 38,968,004 | 1,243,139 | 1,068,584 |  |  | 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 |  | 30,725,986 | 1,165,149 | 999,972 |  |  | 25,322,043 | 63,058,781 | 10,272,136,381 | 4.04\% | -1.62\% | $518 \%$ | 5.52\% |
| 2012-13. | 13,170,072,709 | 2,071,058,674 | 11,099,014,036 | 16,234,199 |  | 31,975,556 | 1,145,467 | 915,022 | 2,994,000 |  | 27,853,934 | 64,755,037 | 10,953,140,820 | 6.36\% | 4.95\% | 6.63\% | 6.63\% |
| 2013-1 | 12,417,964,513 | 1,999,852,222 | 10,418,112,291 | 9,138,984 |  | 37,100,867 | 491,336 | 67,005 | 3,018,000 |  | 27,592,165 | 68,345,106 | 10,272,358,828 | -5.71\% | -3.44\% | -613\% | -6.22\% |
| 2014-15. | 12,302,270,205 | 1,077,995,161 | 11,224,275,044 | 393,759 |  | 47,645,312 |  |  | 424,000 |  | 26,624,597 | 70,664,944 | 11,078,522,431 | -0.93\% | -46.10\% | 7.74\% | 7.85\% |
| 2015-16. | ,13,138,056,769 | 1,062,469,619 | 12,075,587,149 | 460,627! |  | 51,841,838 |  |  | 28,000 |  | 32,630,411 | 85,468,531 | 11,905,157,743 | 6.79\% | -1.44\% | $758 \%$ ] | 7.46\% |

Effective with tax year 2012, the starting point in determining North Carolina taxable income is federal adjusted gross income (FAGI) subject to certain statutory mod fications; effective for tax years 1989 through 2011 ,
the starting point was taxable income for federal income tax purposes (FTI), subject to certain additions, deductions, and transitional adjustments.
 tax rates of $\mathbf{6 \%}, \mathbf{7 \%}$, 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
 effective with taxable year 2017, and increases the withholding tax rate on or after January $\mathbf{1 , 2 0 1 6}$ to equal the statutory rate plus $\mathbf{0 . 1 \%}$ [withholding tax rate for taxable year 2016=5 $85 \%(5.75 \%+0.1 \%$ )].
The TSRA of 2013 increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, and eliminates the personal exemption allowance provision:

| SL 2013-316 increases the standard deduction allowances effective for tax years beginning on or after January 1, 2014; SL 2015-241 increases the standard deduction allowances effective for tax years beginning on or after |  |
| :--- | :--- | :--- | :--- |
| Filing | Standard der |

 status $\quad$ TY2017 $\quad$ TY2016 $\quad$ TY2014-2015 $f$ further increases standard deduction allowances effective for tax years beginning on or after January 1, 2017 [refer to standard deduction allowances chart].

| S | \$8,750 | \$8,250 | \$7,50 | North Carolina's itemized deductions are limited to charitable contr butions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes |
| :---: | :---: | :---: | :---: | :---: |
| MFJ/SS | \$17,500 | \$16,500 | \$15,00 | paid or accrued on real estate, and repayment of claim of right income and are no longer identical to the itemized deductions allowable for federal purposes. [The allowable combined |
| MFS | \$8,750 | \$8,250 | \$7,50 | itemized deduction for mortgage interest and property taxes on real estate cannot exceed \$20,000.] The 2015 Appropriations Act provides for a new itemized deduction allowing a |

he TSRA of 2013 legislation eliminates the $\$ 2,500(\$ 2,000)$ personal exemption deductible amounts previously allowed for each eligible exemption claimable for federal tax purposes.
The allowable personal exemption deduction amount was based on filing status and FAGI level.]
Provisions of the tax restructure increase the allowable child tax credit amount from $\$ 100$ to $\$ 125$ per qualifying child for certain taxpayers and either eliminate or allow to sunset other tax credits applicable to the individual income tax; a tax credit is allowed for each dependent child for whom a federal child tax credit is allowed under section 24 of the Code provided the taxpayer's FAGI does not exceed the established threshold amount for each filing status. The following chart compares the allowable per qualifying child credit amounts for tax years 2014 forward and 2013 according to filing status and FAGI threshold levels [§ 105-153.10]:

| Filing status | Federal AGI levels |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | up to \$20K |  | >\$20K up to \$32K |  | >\$32K up to \$40K |  | $>\$ 40 \mathrm{~K}$ up to $\$ 50 \mathrm{~K}$ |  | >\$50K up to \$60K |  | $>\$ 60 \mathrm{~K}$ up to \$80K |  | >\$80K up to \$100K |  |
|  | TY2014 | TY2013 | TY2014 | TY2013 | TY2014 | TY2013 | TY2014 | TY2013 | TY2014 | TY2013 | TY2014 | TY2013 | TY2014 | TY2013 |
| S | \$125 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | - | \$100 | - | - | - | - |
| MFJ/SS | \$125 | \$100 | \$125 | \$100 | \$125 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 |
| MFS | \$125 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | - | - | - | - | - | - |
| HH | \$125 | \$100 | \$125 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | \$100 | - | - |

The credit for children is claimable only for a child who is under 17 years of age on the last day of the year. A part-year resident or nonresident is allowed the tax credit in the proportion that rederal taxable income (as


 pursuant to the Bailey settlement and taxable social security benefits are still allowed.
Earned income tax credit (EITC) \& 105-151 31 (not available for tax year 2014 thereafter):
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: $\mathbf{3} 5 \%$ applies for tax year $\mathbf{2 0 0 8}, \mathbf{5 . 0 \%}$ applies for tax years $\mathbf{2 0 0 9 - 2 0 1 2 , ~} \mathbf{4} \mathbf{5 \%}$ 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.

In addition to the EITC, tax credits for the following provisions are no longer claimable on the North Carolina individual income tax return effective for tax years beginning on or after January 1, 2014: child care and certain employment-related expenses; charitable contr butions by nonitemizers; disabled taxpayer, dependent, or spouse; education expenses for children with disabilities; adoption expenses; certain real property donations; premiums paid on long-term care insurance; property taxes paid on farm machinery; construction of dwelling units for the handicapped; gleaned crops; real conservation tillage equipment; construction of a poultry composting facility; and recycling oyster shells.

The tax credit for qualified business investments is repealed for investments made on or after January 1, 2014.

 expenditures and expenses incurred on or after January 1, 2020.
The mill rehabilitation tax credit expires for projects for which an application for an eligibility certification is submitted on or after January 1, 2015
North Carolina residents are allowed to claim a tax credit for income tax paid to another state or country.


 amount is allowed a reduced personal exemption allowance of $\$ 2,000$.

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

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

N.C. Public Campaign Fund designation $\lceil\S$ 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.]

Reimbursements to local governments:
Amounts shown were payments made to local governments as reimbursement for taxes lost due to intangibles tax exemptions.
\#ntergovernmental, inter-fund transfers:
In fiscal year 2000-01, funds were transferred from the individual income tax account to the privilege tax account to make payment of a court-ordered refund; in fiscal year 2001-02, a transfer
of $\$ 18.2$ million from the privilege tax account reimbursed the individual income tax account. Gross individual income tax collections and Net collections before transfers columns do not reflect the
transfer of funds so as not to alter the reporting of taxpayer remittance levels. The Intergovernmental inter-fund transfers and Collections to General Fund columns reflect the actual handling of the
transfers, reporting the $\$ 18.2$ million as an individual income tax account transfer payable to the privilege tax account in 2000-01 and as a transfer receivable from the privilege tax account in 2001-02.

## 2004-05 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. INDIVIDUAL INCOME TAX GROSS COLLECTIONS BY TYPE OF PAYMENT

| Fiscal year | Withholding payments |  |  |  |  |  |  |  |  |  |  |  | Estimated |  |  | Final[returns \& assessments] |  |  | Total individual income tax gross collections |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Quarterly |  |  | Monthly |  |  | Accelerated |  |  | Total |  |  |  |  |  |  |  |  |  |  |
|  | Quarterly payments [\$] | $\%$ <br> of <br> total | $\begin{gathered} \hline \text { Annual } \\ \% \\ \text { change } \end{gathered}$ | $\begin{gathered} \hline \text { Monthly } \\ \text { payments } \\ {[\$]} \end{gathered}$ | \% of total | $\begin{gathered} \hline \text { Annual } \\ \% \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Accelerated } \\ \text { payments } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { Annual } \\ \% \\ \text { change } \end{gathered}$ | All payments [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Annual } \\ \% \\ \text { change } \end{array}$ | Estimated payments [\$] | $\begin{gathered} \% \\ \text { of } \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { Annual } \\ \begin{array}{c} \% \\ \text { change } \end{array} \end{gathered}$ | $\begin{gathered} \text { Final } \\ \text { payments } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Annual } \\ \% \\ \text { change } \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { payments } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Annual } \\ \% \\ \text { change } \end{gathered}$ |
| 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 | -29\% |
| 2002-03.. | 256,463,211 | 3.0\% | -34 8\% | 634,478,675 | 7.4\% | -48\% | 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\% | -165\% | 666,744,805 | 7.4\% | $51 \%$ | 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 | 53\% |
| 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\% | 185\% | 1,304,231,335 | 13.1\% | 41.6\% | 9,953,546,252 | 108\% |
| 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\% | $18 \%$ | 869,063,049 | 7.1\% | $78 \%$ | 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\% | -88\% | 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 | 51\% |
| 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\% | -235\% | 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\% | -205\% | 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\% | $23 \%$ | 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\% | $18 \%$ | 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\% | $38 \%$ | 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\% | $89 \%$ | 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\% |
| 2014-15... | 154,215,263 | 1.3\% | 55\% | 800,972,579 | 6.5\% | -1 1\% | 8,272,084,745 | 67.2\% | -6.1\% | 9,227,272,587 | 75.0\% | -5.5\% | 1,176,558,808 | 9.6\% | 10.2\% | 1,898,438,810 | 15.4\% | 20.0\% | 12,302,270,205 | -0 9\% |
| 2015-16.... | 168,087,096 | 1.3\% | 9.0\% | 842,258,838 | 6.4\% | 5.2\% | 8,791,949,767 | 66.9\% | 6.3\% | 9,802,295,702 | 74.6\% | 6.2\% | 1,266,115,793 | 9.6\% | 7.6\% | 2,069,645,274 | 15.8\% | 9.0\% | 13,138,056,769 | 68\% |

The Tax Simplification and Reduction Act of 2013 replaces the multitiered bracket system (utilizes marginal tax rates of $\mathbf{6 \%} \% \mathbf{7 \%}$, 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; $\mathbf{5 . 7 5 \%}$ 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 2015 Appropriations Act [SL 2015-241] increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus $\mathbf{0} \mathbf{1 \%}$ to reduce the incidence of deficient withholding [withholding tax rate for taxable year 2016=5.85\% (5.75\%+0.1\%)].
The legislation also increases the standard deduction allowances effective for taxable years beginning on or after January 1, 2016; however, SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for taxable years beginning on or after January 1, 2016. Withholding tax tables for tax year 2016 reflect the standard deduction allowances enacted by the 2015 Appropriations Act.
The 2015 Appropriations Act provides for an itemized deduction allowing a taxpayer to claim the amount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 5 .}$

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 $\mathbf{1 , 1 9 9 1}$ 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; $\S 105-163.6(\mathrm{c})$ 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 $\mathbf{7 0 , 0 0 0}$ 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 $\mathbf{\$ 5 1 , 2 2 9 , 0 5 0} \mathbf{~ a t t r i b u t a b l e ~ t o ~ t h i s ~ p r o g r a m . ~}$

2006-07 Collections include $\mathbf{\$ 9 , 3 3 3 , 3 3 5}$ 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 24.2 Individual Income Tax Gross Collections Components: Growth Trends



| [ |  | Income Tax |  |  |  |  |  |  |  |  | Privilege Tax |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | N.C. Candidates Financing Fund [Article 4, Part 2] [§ 105-269.6] |  | Wildlife Conservation Account [Article 4] [§§ 105-269.5] |  | N.C. EducationEndowment Fund[Article 4][§ 105-269.7] |  | N.C. Political Parties Financing Fund [Article 4, Part 2] [§ 105-159.1] |  | N.C. PublicCampaign Fund[Article 4, Part 2][§ 105-159.2] |  | For <br> tax <br> year beginning | N.C. Public Campaign Financing Fund [Attorneys] [§ 105-41(a)(1)] |  |
| For tax year | Taxpayers contributing [\#] | Refund contribution amount $[\$]$ | 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 <br> contributing <br> [computed] <br> $[\#]$ | Contribution amount [\$] |
| 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 | - | - |
| 2014.... |  | - | 7,795 | 134,946 | 2,665 | 58,722 | - | - | - | - | July 1, 2015 | - | - |
| 2015.... | - | - | 7,476 | 136,271 | 3,358 | 65,649 | -1 | - | - |  | July 1, 2016 | - | - |

Contribution and designated amounts are those reported on tax forms for the designated tax year.
N.C. Candidates Financing Fund [\$ 105-269.6] [Repealed by SL 2002-158, s. 6(a) effective for tax years beginning on or after January 1, 2003.]

A taxpayer entitled to a refund of individual income tax may elect to contribute all or part of the refund to the N.C. Candidates Financing Fund for the use of political campaigns.
Wildlife Conservation Account [§ 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. Education Endowment Fund $[\S$ 105-269.7]

 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 $\mathbf{D}-400$ 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 $\mathbf{\$ 3}$ to the fund.]

 if the individual has an income tax liability of at least $\mathbf{\$ 3}$. On a joint return, each individual may agree to allocate $\mathbf{\$ 3}$ 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 and PERSONAL CONSUMPTION EXPENDITURES
FOR THOSE STATES LEVYING A GENERAL SALES

| State | State <br> sales <br> tax rate <br> as of <br> $\mathbf{1 / 1 / 2 0 1 5}$ <br> $[\%]$ | Rank | Groceryfood non-prepareditems [1]Taxable (T)Exempt (E) | Drugs <br> Prescrip- <br> tion, non- <br> prescription <br> Taxable (T) <br> Exempt (E) | State Vendor Discounts $+\dagger$ Collection discounts of state tax liability allowed seller for qualifying transactions |  | Popu- <br> lation <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | General sales tax collections fiscal year 2015* |  |  | Per <br> capita <br> collections <br> per 1d <br> of tax $\dagger$ <br> $[\$]$ | $\begin{gathered} \hline \text { Personal income } \\ 2014 \\ \hline \end{gathered}$ |  | Personal consumption expenditures 2014 |  | Sales taxcollectionsas a percentofpersonal incom |  | Individual income tax collections fiscal year 2015 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | Per capita |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ |  | Per capita [\$] | Amount$[\$ 1,000 \mathrm{~s}]$ | Per capita [\$] |  |  |  |  |
|  |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ |  |  |  |  |  | Per capita [\$] |  |  |  |  |
|  |  |  |  |  | Basic provisions | Maximum-M/ minimum-m |  |  |  |  |  |  |  |  |  | personal | Rank |  |  |
| Alabama.. | 4 | 38 | T | E,T | 5\%-2\% $\dagger \dagger \dagger$ | \$400/mo-M | 4,854 | 2,463,912 | 507.62 | 44 | 126.90 | 178,976,771 | 36,954 | 144,697,000 | 29,838 | 1.38\% | 38 | 3,336,587 | 687.41 |
| Arizona. | 5.6 | 26 | E | E,T | 1\% | \$10K/yr-M | 6,818 | 6,466,167 | 948.46 | 22 | 169.37 | 255,731,845 | 38,055 | 224,772,000 | 33,391 | 2.53\% | 11 | 3,760,883 | 551.65 |
| Arkansas | 6.5 | 7 | 1.5\% [2] | E,T | 2\% | \$1K/mo-M | 2,978 | 3,182,211 | 1,068.63 | 13 | 164.40 | 111,500,761 | 37,581 | 86,948,000 | 29,311 | 2.85\% | 7 | 2,664,153 | 894.66 |
| California $\dagger$ | 6.5 | 7 | E | E,T | None |  | 38,994 | 38,464,704 | 986.43 | 19 | 151.76 | 1,977,923,740 | 51,134 | 1,487,932,000 | 38,346 | 1.94\% | 26 | 77,929,551 | 1,998 50 |
| Colorado.. | 2.9 | 45 | E | E,T | None $\dagger \dagger \dagger$ |  | 5,449 | 2,817,773 | 517.13 | 42 | 178.32 | 266,534,568 | 49,823 | 211,361,000 | 39,463 | 1.06\% | 44 | 6,360,629 | 1,167 34 |
| Connecticut... | 6.35 | 9 | E | E,T | None |  | 3,585 | 4,082,787 | 1,138.94 | 8 | 179.36 | 239,829,273 | 66,770 | 165,027,000 | 45,883 | 1.70\% | 31 | 8,182,071 | 2,282.48 |
| Florida.. | 6 | 15 | E | E,E | $25 \% \dagger+\dagger$ | \$30/report-M | 20,245 | 21,800,895 | 1,076.86 | 12 | 179.48 | 853,317,759 | 42,905 | 714,791,000 | 35,931 | 2.55\% | 10 |  | - |
| Georgia. | 4 | 38 | E [2] | E,T | 3\%-0.5\% ${ }^{+\dagger} \dagger$ |  | 10,199 | 5,256,592 | 515.38 | 43 | 128.85 | 392,123,784 | 38,873 | 329,065,000 | 32,589 | 1.34\% | 41 | 9,678,524 | 94893 |
| Hawaii. | 4 | 38 | T [3] | E,T | None |  | 1,425 | 2,992,707 | 2,099.91 |  | 524.98 | 65,993,420 | 46,594 | 58,877,000 | 41,475 | 4.53\% | 1 | 1,987,915 | 1,394 87 |
| Idaho.. | 6 | 15 | T [3] | E,T | None |  | 1,653 | 1,463,802 | 885.63 | 26 | 147.61 | 60,737,986 | 37,182 | 51,465,000 | 31,487 | 2.41\% | 16 | 1,478,368 | 894.45 |
| Illinois... | 6.25 | 10 | 1\% | T,T[5] | 1.75\% | \$5/yr-m | 12,839 | 10,489,152 | 816.97 | 29 | 130.72 | 624,892,159 | 48,563 | 497,918,000 | 38,657 | 1.68\% | 33 | 15,913,816 | 1,239.49 |
| Indiana. | 7 | 1 | E | E,T | 0.73\%-0.26\% $\dagger \dagger \dagger$ |  | 6,613 | 7,279,604 | 1,100.84 | 10 | 157.26 | 266,952,598 | 40,477 | 220,360,000 | 33,404 | 2.73\% | 9 | 5,232,977 | 79134 |
| Iowa.. | 6 | 15 | E | E,T | None |  | 3,122 | 3,040,627 | 973.94 | 20 | 162.32 | 138,125,908 | 44,442 | 109,080,000 | 35,106 | 2.20\% | 20 | 3,471,617 | 1,111 99 |
| Kansas. | 6.15 | 14 | T [3] | E,T | None |  | 2,907 | 3,052,986 | 1,050.32 | 14 | 170.78 | 134,654,953 | 46,443 | 98,676,000 | 33,979 | 2.27\% | 19 | 2,262,951 | 77852 |
| Kentucky. | 6 | 15 | E | E,T | 1.75\%-1.5\% $\dagger \dagger \dagger$ | \$50/month-M | 4,425 | 3,267,331 | 738.44 | 31 | 123.07 | 163,526,197 | 37,055 | 137,527,000 | 31,161 | 2.00\% | 23 | 4,069,501 | 919.74 |
| Louisiana... | 4 | 38 | E [2] | E,T | 935\% |  | 4,669 | 2,926,783 | 6.86 | 39 | 156.71 | 194,377,951 | 41,821 | 152,500,000 | 32,798 | 1.51\% | 36 | 2,983,104 | 63892 |
| Maine... | 5.5 | 27 | E | E,T | None |  | 1,329 | 1,280,298 | 963.03 | 21 | 175.10 | 54,860,192 | 41,226 | 54,146,000 | 40,709 | 2.33\% | 17 | 1,533,130 | 1,153.20 |
| Maryland....... | 6 | 15 | E | E,E | 1.2\%-0.9\% ${ }^{+\dagger \dagger} \dagger$ | \$500/return-M | 5,995 | 4,409,919 | 735.60 | 32 | 122.60 | 322,884,651 | 54,109 | 249,726,000 | 41,785 | 1.37\% | 39 | 8,346,145 | 1,392 19 |
| Massachusetts.. | 6.25 | 10 | E | E,T | None |  | 6,784 | 5,803,934 | 855.50 | 27 | 136.88 | 402,628,928 | 59,650 | 325,120,000 | 48,199 | 1.44\% | 37 | 14,491,903 | 2,136 11 |
| Michigan... | 6 | 15 | E | E,T | 0.75\%-0.5\% $\dagger \dagger \dagger$ | $\left\lvert\, \begin{gathered} \$ 20 \mathrm{~K}(\$ 15 \mathrm{~K}) / \mathrm{mo}-\mathrm{M} \\ \$ 6 / \mathrm{mo}-\mathrm{m} \end{gathered}\right.$ | 9,918 | 9,211,783 | 928.82 | 24 | 154.80 | 405,974,703 | 40,942 | 362,062,000 | 36,536 | 2.27\% | 18 | 8,825,375 | 88986 |
| Minnesota... | 6875 | 6 | E | E,E | None |  | 5,482 | 5,483,791 | 1,000.25 | 17 | 145.49 | 268,126,460 | 49,169 | 222,993,000 | 40,862 | 2.05\% | 21 | 10,370,047 | 1,891 50 |
| Mississippi... | 7 | 1 | T | E,T | 2\% | \$50/mo-M | 2,989 | 3,422,774 | 1,144.97 | 7 | 163.57 | 102,192,019 | 34,151 | 86,138,000 | 28,769 | 3.35\% | 4 | 1,783,438 | 59659 |
| Missouri.... | 4.225 | 37 | 1.225\% | E,T | 2\% |  | 6,076 | 3,380,034 | 556.27 | 41 | 131.66 | 249,263,293 | 41,126 | 214,591,000 | 35,390 | 1.36\% | 40 | 5,856,131 | 963.78 |
| Nebraska.. | 5.5 | 27 | E | E,T | 25\% | \$75/mo-M | 1,894 | 1,787,880 | 944.09 | 23 | 171.65 | 90,988,217 | 48,369 | 68,985,000 | 36,665 | 1.96\% | 24 | 2,239,582 | 1,182.61 |
| Nevada $\dagger \dagger$.. | 4.6 | 34 | E | E,T | 0.25\% |  | 2,884 | 4,080,507 | 1,415.00 | 4 | 307.61 | 114,922,561 | 40,565 | 97,244,000 | 34,252 | 3.55\% | 2 |  | - |
| New Jersey...... | 7 | 1 | E | E,E | None |  | 8,935 | 9,146,025 | 1,023.57 | 16 | 146.22 | 516,019,664 | 57,817 | 410,536,000 | 45,931 | 1.77\% | 29 | 13,250,002 | 1,482 86 |
| New Mexico..... | 5125 | 29 | E | E,T | None |  | 2,080 | 2,256,088 | 1,084.49 | 11 | 211.61 | 76,449,091 | 36,701 | 70,380,000 | 33,746 | 2.95\% | 6 | 1,381,254 | 66396 |
| New York... | 4 | 38 | E | E,E | 5\% | \$200/qtr-M | 19,747 | 13,104,421 | 663.61 | 37 | 165.90 | 1,119,433,988 | 56,771 | 865,135,000 | 43,813 | 1.17\% | 43 | 43,713,484 | 2,213.66 |
| North Carolina. | 4.75 | 32 | E [2,4] | E,T | None |  | 10,035 | 6,862,578 | 683.85 | 36 | 143.97 | 391,300,375 | 39,388 | 315,735,000 | 31,751 | 1.75\% | 30 | 11,197,650 | 1,115 84 |
| North Dakota... | 5 | 30 | E | E,T | 15\% | \$110/mo-M | 757 | 1,389,083 | 1,835.38 | 2 | 367.08 | 42,848,356 | 57,911 | 35,551,000 | 48,076 | 3.24\% | 5 | 536,131 | 70839 |
| Ohio.. | 5.75 | 25 | E | E,T | 0.75\% |  | 11,605 | 11,900,176 | 1,025.43 | 15 | 178.34 | 488,867,951 | 42,164 | 411,526,000 | 35,494 | 2.43\% | 15 | 8,882,973 | 765.44 |
| Oklahoma. | 4.5 | 35 | T [3] | E,T | 1\% | \$25K/mo-M | 3,907 | 2,682,008 | 686.39 | 35 | 152.53 | 175,037,452 | 45,142 | 123,823,000 | 31,929 | 1.53\% | 35 | 3,252,290 | 83234 |
| Pennsylvania.... | 6 | 15 | E | E,E | 1\% |  | 12,792 | 9,865,270 | 771.21 | 30 | 128.54 | 613,524,377 | 47,967 | 492,903,000 | 38,547 | 1.61\% | 34 | 11,488,974 | 89814 |
| Rhode Island.... | 7 | 1 | E | E,T[6] | None |  | 1,056 | 959,513 | 908.97 | 25 | 129.85 | 50,660,274 | 48,043 | 42,026,000 | 39,829 | 1.89\% | 28 | 1,215,368 | 1,151 35 |
| South Carolina. | 6 | 15 | E | E,T | 3\%-2\%††† | \$3.1K/yr-M | 4,895 | 3,568,788 | 729.09 | 33 | 121.52 | 178,001,545 | 36,865 | 152,120,000 | 31,479 | 2.00\% | 22 | 3,695,701 | 755.02 |
| South Dakota... | 4 | 38 | T [3] | E,T | $15 \% \dagger \dagger \dagger$ |  | 858 | 970,784 | 1,131.56 | 9 | 282.89 | 39,222,985 | 46,006 | 31,951,000 | 37,449 | 2.48\% | 14 |  | - |
| Tennessee... | 7 | 1 | 5\% | E,T | Limited |  | 6,595 | 6,548,032 | 992.87 | 18 | 141.84 | 263,437,186 | 40,252 | 210,891,000 | 32,200 | 2.49\% | 12 | 302,196 | 4582 |
| Texas... | 6.25 | 10 | E | E,E | $05 \% \dagger \dagger$ |  | 27,430 | 33,664,187 | 1,227.29 | 6 | 196.37 | 1,234,438,147 | 45,814 | 939,783,000 | 34,862 | 2.73\% | 8 |  | - |
| Utah $\dagger+\ldots$ | 4.7 | 33 | 1.75\% [2] | E,T | 1.31\% |  | 2,991 | 1,882,901 | 629.60 | 38 | 133.96 | 110,843,820 | 37,678 | 95,566,000 | 32,473 | 1.70\% | 32 | 3,157,718 | 1,055 87 |
| Vermont......... | 6 | 15 | E | E, E | None |  | 626 | 366,667 | 585.65 | 40 | 97.61 | 29,548,584 | 47,128 | 28,342,000 | 45,235 | 1.24\% | 42 | 709,310 | 1,132 92 |
| Virginia $\dagger \dagger . . . . .$. | 4.3 | 36 | 1.5\% [2] | E,E | 1.6\%-0.8\% ${ }^{\text {¢ }}$ + $\dagger$ |  | 8,368 | 3,793,215 | 453.32 | 45 | 105.42 | 417,276,976 | 50,169 | 327,567,000 | 39,341 | 0.91\% | 45 | 11,903,945 | 1,422.63 |
| Washington... | 6.5 | 7 | E | E,T | None |  | 7,160 | 12,517,831 | 1,748.23 | 3 | 268.96 | 355,676,661 | 50,421 | 283,755,000 | 40,183 | 3.52\% | 3 |  | - |
| West Virginia... | 6 | 15 | E | E,T | None |  | 1,841 | 1,293,327 | 702.49 | 34 | 117.08 | 66,145,384 | 35,783 | 60,015,000 | 32,435 | 1.96\% | 25 | 1,932,457 | 1,049.65 |
| Wisconsin...... | 5 | 30 | E | E,T | $05 \%$ | \$10/period-m | 5,768 | 4,892,126 | 848.17 | 28 | 169.63 | 255,753,166 | 44,414 | 209,736,000 | 36,428 | 1.91\% | 27 | 7,069,248 | 1,225.62 |
| Wyoming....... | 4 | 38 | E | E,T | Limited |  | 587 | 811,105 | 1,382.83 | 5 | 345.71 | 32,723,587 | 56,068 | 22,990,000 | 39,356 | 2.48\% | 13 |  | - |
| Total 45 states.. | - | - | - | - |  |  | 312,158 | 286,383,078 | $917.43{ }^{\text {a }}$ | - | - | 14,394,250,266 | $46,446^{\text {a }}$ | 11,502,332,000 | $37,115^{\text {a }}$ | 1.99\% ${ }^{\text {a }}$ |  | 326,447,099 | 1,045.78 ${ }^{\text {a }}$ |

[^1]
## TABLE 27. -Continued

Personal income and personal consumption expenditures amounts are BEA estimates and are in current dollars (not adjusted for inflation).
${ }^{\text {a }}$ Weighted average computations based on tax collections, personal income, personal consumption expenditures, and population for the 45 states levying a general state sales tax.
Per capita personal income and per capita personal consumption expenditures amounts are BEA estimates based on July 1, 2014 population estimates of the Bureau of the Census.
Per capita tax collection amounts are computations based on July 1, 2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.
*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 (or alternative) rate other than the general sales tax rate shown: North Carolina sales tax data include collections generated by the 7\% combined general rate.
Data for some states include state-collected local sales tax: North Carolina sales tax data include $\$ 16,085,442.86$ retained by state to pay for the costs of collecting and distributing local sales taxes. Computation based on the State sales tax rate in effect as of January 1, 2015.
$\dagger \dagger$ Additional statewide, local taxes apply: California (1.25\%); Nevada (2.25\%); Utah (1.25\%); Virgina (1\%)
$\dagger \dagger$ Vendor discount states allow merchants to generally retain portions of sales taxes collected as compensation for administrative costs associated with collecting the sales tax; this portion may be referred to as dealer collection allowance, vendor fee, discount, or allowance. In some states, the vendor discount varies by the amount of tax liability: Alabama- $\mathbf{5 \%}$ of the first $\mathbf{\$ 1 0 0}$ of tax liability and $\mathbf{2 \%}$ of the excess amount with a maximum of $\$ 400$ per month
Colorado-local option sales tax discount varies from 0\% to $333 \%$
Florida-2 5\% of the first \$1,200 of tax liability (mail order dealers may negotiate an allowance of up to $\mathbf{1 0 \%}$ ).
Georgia-3\% of the first $\$ \mathbf{3 , 0 0 0}$ tax liability and $\mathbf{0 . 5 \%}$ of the excess amount
Indiana-certain utilities not entitled to allowance; $0.73 \%$ of tax liability less than $\$ 60 \mathrm{~K}, 053 \%$ of tax liability between $\$ 60 \mathrm{~K}$ and $\$ 600 \mathrm{~K}$, and $0.26 \%$ of tax liability exceeding $\$ 600 \mathrm{~K}$
Kentucky- $\mathbf{1 . 7 5 \%}$ of the first $\$ 1,000$ tax liability and $1.5 \%$ of the excess amount with a maximum of $\$ 50$ per month
Maryland $\mathbf{1 . 2 \%}$ 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 $\mathbf{4 \%}$ of the tax; a discount of $\mathbf{0 . 7 5 \%}$ ( $\mathbf{\$ 2 0 \mathrm { K }}$ maximum) may apply f tax liability paid by the $\mathbf{1 2 \text { th of }}$ of month;
a discount of $0.5 \%$ ( $\$ 15 \mathrm{~K}$ maximum) may apply if tax liability paid between the 12 th and the 20 th of the month; $\$ 6 /$ month minimum discount.
South Carolina-3\% if tax liability is less than $\$ 100$; maximum annual discount is $\$ 10 \mathrm{~K}$ for out-of-state filers filing voluntarily
South Dakota-applies only to electronic filers
Texas-additional discount of $\mathbf{1 . 2 5 \%}$ applies for early payment
Virginia-discount varies: $1 \mathbf{1 1 6 \%}$ ( $\mathbf{1 . 6 \%}$ food tax) of the first $\$ 62.5 \mathrm{~K} ; \mathbf{0 . 8 3 7 \%}(\mathbf{1 . 2 \%}$ food tax) of the amount from $\mathbf{\$ 6 2 . 5 K}$ to $\$ \mathbf{2 0 8 K}$; and $\mathbf{0 . 5 5 8 \%}$ ( $\mathbf{0 . 8 \%}$ food tax) of the remainder. No discount allowed on electronically filed returns.

## Food and drug items:

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] Over-the-counter drugs and marijuana for medical use are subject to tax.
Sources: U S. Census Bureau, Population Division. Table NST-EST2016-01-Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release
U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.
U.S. Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 28, 2017 release.
U.S. Bureau of Economic Analysis. Personal Consumption Expenditures by State, Regional Economic Accounts, October 4, 2016 release.

Sales Tax Institute; Tax Foundation; Federation of Tax Administrators; Commerce Clearing House; CCH® Sales Tax RADAR; 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 <br> government | Refund of local sales \& | Reserves/ transfers for | Inter-govern- | Collection | Transfer: State | $\begin{array}{\|c\|} \hline \text { OSBM } \\ \text { Civil Pen- } \end{array}$ | Collection cost of |  |  |  |  |  |
|  |  |  |  | distributions/ state aid reimbursements $\dagger$ [\$] | use tax paid <br> by state <br> agencies <br> [\$] | $\qquad$ | mental inter-fund transfers $\dagger$ [\$] | overdue tax debts [\$] | Public <br> School <br> Fund <br> [\$] | alty \& Forfeiture Fund [\$] | fines/ <br> forfei- <br> tures [\$] |  | Gross collections | Refunds | Net <br> collections <br> before <br> transfers | $\begin{gathered} \hline \text { Amount } \\ \text { to } \\ \text { General } \\ \text { Fund } \\ \hline \end{gathered}$ |
| 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\% | 787\% |
| 2002-03 | 4,300,424,840 | 282,959,217 | 4,017,465,623 | 55,183,72 | 11,013,787 | 13,204,065 | 13,914,099 | 1,328,067 |  |  |  | 3,922,821,877 | 7.05\% | 6.95\% | 7.06\% | 586\% |
| 2003-04 | 4,656,199,353 | 288,688,759 | 4,367,510,594 | 91,754,93 | 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\% | 931\% |
| 2006-07. | 5,530,314,297 | 321,722,290 | 5,208,592,006 | 100,925,884 | 4,124,281 | 17,333,938 | 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\% |
| 2007-0 | 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\% | $551 \%$ |
| 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\% | 514\% |
| 2014-15. | 7,215,032,460 | 352,837,908 | 6,862,194,552 | 513,251,901 | 2,451,642 | 16,876,839 | 7,778,989 | 2,936,755 | 52,988,675 | 13,829,641 | 56,935 | 6,252,023,175 | 15.11\% | -15.95\% | 17.34\% | 1231\% |
| 2015-16. | 7,598,241,231 | 405,107,123 | 7,193,134,108 | 526,427,902 | 2,188,868 | 17,672,691 | 7,928,449 | 3,101,048 | 61,163,099 | 15,105,192 | 63,709 | 6,559,483,149 | 5.31\% | 14.81\% | 4.82\% | $492 \%$ |



| Fiscal year | Distributions/State Aid Reimbursements $\dagger$ |  |  |  |  | Inter-fund Transfers $\dagger \dagger$ |  | Reserves/Transfers: Administrative Costs $\dagger \dagger \dagger$Local sales and use tax administration |  |  |  | *Telecommunications: Due to enactment of the tax on January 1, 2002, the 2001-02 amount is for less than a full year. <br> *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. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Electricity <br> §105-164.44K <br> distribution | $\begin{array}{\|c\|} \hline \text { PNG } \\ \$ 105-164.44 \mathrm{~L} \\ \text { distribution } \end{array}$ | Telecommunications tax distribution | Video programming distribution | Holdharmlesspayments | Wildlife Resources | Dry-Cleaning |  |  |  |  |  |
|  |  |  |  |  |  |  | Solvent Cleanup | $\begin{gathered} \text { Genera } \\ \text { Non-tax } \end{gathered}$ | und: venue | Public <br> Transit tax | Other |  |
|  | [local shares] [\$] | [local shares] [\$] | shares]* [\$] | shares]* <br> [\$] | [local shares]** [\$] | $\begin{array}{\|c\|} \hline \text { Fund } \\ \$ 105-164.44 \mathrm{~B} \\ {[\$]} \\ \hline \end{array}$ | $\begin{array}{\|c} \text { Fund } \\ \$ 105-164.44 \mathrm{E} \\ \hline \$] \\ \hline \end{array}$ | §105-472 various [\$] | $\begin{array}{\|c} \begin{array}{c} \text { §105-501 } \\ {[\$]} \end{array} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \$ 105-5073 \\ {[\$]} \end{array}$ | $\begin{gathered} \hline \$ 105-501 \\ \text { various } \\ {[\$]} \\ \hline \end{gathered}$ | collected on/after January 1, 2007 the 2006-07 amount is for less than a full year. <br> **Hold Harmless Payments-Repeal of local reimbursements and revenue replacement option: The 2001 General Assembly repealed local reim- |
| 2001-02. |  |  | 9,704,764 |  |  | 12,900,455 |  | 8,100,089 | 3,674,225 | 336,394 | 230,000 | ements effective July 1, 2003; the 2002 General Assembly advanced |
| 2002-03. |  |  | 55,183, |  |  | 14,099 |  | 8,666,410 | 3,828,599 | 434,056 | 275,000 | e date of the scheduled repeal to July 1, 2002. A new Article 44 |
| 2003-04. |  |  | 52,922,447 |  | 38,832,483 | 15,038,583 | 8,326,854 | 9,530,473 | 4,458,343 | 486,300 | 25,000 | Subchapter VIII, Chapter 105 granted counties the authority to impose |
| 2004-05. |  |  | 56,290,83 |  | 29,013,405 | 16,920,820 | 8,295,769 | 10,063,139 | 3,868,984 | 470,144 | - | additional $1 / 2 \%$ local sales and use tax to replace revenue lost due to |
| 2005-06. |  |  | 53,898,653 |  | 20,400,519 | 18,573,229 | 8,263,629 | 10,300,784 | 4,055,035 | 427,447 | 40,009 | repeal of the reimbursements, and provided for a transitional local |
| 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 |  | vernment hold harmless distribution, § 105-521 (2012 sunset extended |
| 200 |  |  | 68,922,872 | 73,965,036 | 29,586,545 | 23,710,672 | 7,701,952 | 11,745,139 | 5,237,105 | 414,873 |  | to 2013). The 2007 General Assembly enacted § 105-523 to hold |
| 2008 |  |  | 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 | harmless any county that does not benefit by $\$ 500,000$ annually from the |
| 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 | - | exchange of a portion of the local sales and use taxes (Article 44) for the State's |
| 2010 |  | - | 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 | agreement to assume the nonfederal, nonadministrative costs of Medicaid. |
| 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 | Dry-Cleaning Solvent Cleanup Fund |
| 2012 | - |  | 67,556,208 | 79,639,864 | 64,717,418 |  | 8,109,420 | 7,662,616 | 1,280,045 | 433,066 | 6,200,426 | Effective April 1, 2003, until July 1, 2020, an amount equal to fifteen |
| 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 | percent ( $15 \%$ ) of the net State sales and use taxes collected under |
| 2014-15. | 278,798,651 | 18,314,174 | 60,822,617 | 79,306,639 | 76,009,821 |  | 7,778,989 | 9,419,650 | 1,099,222 | 363,844 | 5,994,123 | § 105-164.4(a)(4) during the previous fiscal year is to be transferred |
| 2015-16. | 328,600,103 | 12,221,260 | 51,022,166 | 76,810,767 | 57,773,606 |  | 7,928,449 | 10,207,233 | 1,166,976 | 420,171 | 5,878,306 | 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 $4.75 \%$ is levied on the retail sale, use, or rental of tangible personal property; certain electronically delivered or accessed digital property;
selected food items (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy); selected services such as the rental of an accommodation (including facilitator fees), and laundry and dry cleaning services; gross receipts derived from admission charges to certain entertainment activity; the sales price of a service contract (warranty or maintenance agreement, or repair contract), except for certain service contracts for a motor vehicle; and the sales price (or gross receipts derived from) certain repair, maintenance, and installation services transacted by a retailer on or after March $\mathbf{1 , 2 0 1 6}$.
The combined general rate of $7 \%$ is imposed on the gross receipts derived from electricity, piped natural gas, telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable),
 [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 $\dagger \dagger$ Beginning with 2009-10, TIMS implementation and PDP components costs are included.
Changes in State sales tax rates by year
1998-99
Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3\% to 2\%
Effective May 1, 1999, the 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.

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 $\mathbf{6 \%}$ 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 $\mathbf{6 \%}$ 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 $\mathbf{2 . 5 \%}$ 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 ( $\mathbf{5 0 \%}$ ) 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 $\mathbf{2 \%}$ local tax. [Candy sold through vending machines is taxed at fifty percent ( $\mathbf{5 0 \%}$ ) 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 $\mathbf{7 \%}$ 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 $\mathbf{1 \%}$ 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 5 F (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 $\mathbf{1 \%}$ sales or use tax or $\mathbf{1 \%}$ 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 $45 \%$ 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 $\mathbf{2 . 8 3 \%}$ to $\mathbf{2 . 6 \%}$ 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 $\mathbf{1 \%}$ privilege tax with a maximum tax of $\mathbf{\$ 8 0}$ 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 $\mathbf{2 . 6 \%}$ 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 $\mathbf{2 8 3 \%}$ 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 breads, 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 5 F .
The State began assuming the financial nonfederal, nonadministrative Medicaid responsibilities for the counties over a three-year period that includes provisions for a $\mathbf{1 / 2 \%}$ 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 $\mathbf{6 . 7 5 \%}$ to $\mathbf{7 \%}$ to incorporate the additional $\mathbf{1 / 4 \%}$ levy authorized for county governments by the 2007 General Assembly. 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 $\mathbf{1 . 8 \%}$ to $\mathbf{1 . 4 \%}$.
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 $45 \%$.
Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

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 $\mathbf{1 . 4 \%}$ to $0 \mathbf{8 \%}$.
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 becoms 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 $08 \%$ ); 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 $\mathbf{1 \%}$ privilege tax with a maximum tax of $\mathbf{\$ 8 0}$ under Article $\mathbf{5 F}$, Manufacturing Fuel and Certain Machinery and Equipment Tax).
2011-12
Effective July 1, 2011, the State general rate decreased from $5.75 \%$ to $\mathbf{4 . 7 5 \%}$ (the combined general rate decreased from $\mathbf{8 \%}$ to $\mathbf{7 \%}$ ) as result of the expiration of a temporary additional $\mathbf{1 \%}$ 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
 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).

## 2014-15

 (first weekend in August) and the annual Energy Star sales tax holiday (first weekend in November); gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July 1, 2014, are subject to the 7\% combined general rate of sales and use tax (a reduced $\mathbf{3 . 5 \%}$ rate provision applies to sales by CHEMC and gas cities for a one-year period). Effective September 1, 2014, the State general rate
 the State general rate applies to the total sales price (previously fifty percent [ $50 \%$ ] of the sales price) of newspapers sold through coin-operated vending machines.
2015-16
 privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to $\S 105$ Article 5F expires for sales made on or after July $\mathbf{1}$, 2015).
Effective September 24, 2015, the sales price of spirituous liquor sold at retail by a distillery permit holder is subject to the $\mathbf{7 \%}$ combined general rate of sales and use tax (sales of antique spirituous liquor are also subject to the
$7 \%$ combined general rate of sales and use tax)

 (exemptions expire for transactions made on or after January 1, 2020).



 is exempt from taxation.


 Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive avaiation capital improvement projects for economic development purposes.]









 use tax, and maximum tax if applicable.



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,

| Tax type:[State per capita tax collectionsderived from gross collections] | I. State per capita personal income for calendar year $\dagger$ : |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 |
|  | \$27,759 | \$27,777 | \$28,535 | \$30,611 | \$32,238 | \$34,112 | \$36,013 | \$37,810 | \$35,840 | \$35,331 | \$36,474 | \$38,600 | \$37,813 | \$39,388 | \$40,790 |
| II. State per capita tax collections for fiscal year ended: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| State sales \& use tax. | \$489 | \$516 | \$553 | \$576 | \$620 | \$620 | \$614 | \$575 | \$651 | \$698 | \$619 | \$613 | \$637 | \$726 | \$757 |
| Motor fuels tax $\dagger \dagger$. | \$157 | \$148 | \$160 | \$167 | \$181 | \$190 | \$183 | \$173 | \$173 | \$181 | \$201 | \$203 | \$202 | \$202 | \$203 |
| Individual income tax | \$1,050 | \$1,025 | \$1,067 | \$1,164 | \$1,271 | \$1,373 | \$1,411 | \$1,255 | \$1,192 | \$1,245 | \$1,283 | \$1,351 | \$1,262 | \$1,238 | \$1,309 |
|  | III. State per capita tax collections as a \% of per capita personal income: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State sales \& use tax................ | 1.76\% | 1.86\% | 1.94\% | 1.88\% | 1.92\% | 1.82\% | 1.70\% | 1.52\% | 1.82\% | 1.98\% | 1.70\% | 1.59\% | 1.68\% | 1.84\% | 1.86\% |
| Motor fuels tax ..................... | 0.57\% | 0.53\% | 0.56\% | 0.54\% | 0.56\% | 0.56\% | 0.51\% | 0.46\% | 0.48\% | 0.51\% | $055 \%$ | 0.53\% | 0.53\% | 0.51\% | 0.50\% |
| Individual income tax.............. | 3.78\% | 3.69\% | 3.74\% | 3.80\% | 3.94\% | 4.03\% | 3.92\% | 3.32\% | 3.32\% | 3.52\% | $352 \%$ | 3.50\% | 3.34\% | 3.14\% | 3.21\% |
| $\dagger \dagger$ includes .25 c/gallon inspection tax |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

$\dagger$ [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 $2001(\$ 27,759)$ is paired with tax collections for fiscal year ended 2002.
[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 SA1, Regional Economic Accounts, March 28, 2017 release.


| PER ONE CENT (1¢) OF TAX |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Fiscal year | State sales and use tax gross collections [\$] | State <br> 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 <br> State <br> sales and <br> use tax <br> collections <br> per 1 d <br> of tax <br> [\$] <br> intan |
| 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 |
| 2014-15.... | 7,186,066,406 | 5,723,579,677 | 79.65\% | " | 1,204,964,000 |
| 2015-16.... | 7,561,719,463 | 6,098,212,775 | 80.65\% | " | 1,283,834,000 |

[Collections for any given period may reflect multiple general State 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 (electricity, piped natural gas, telecommunications service and ancillary service, video programming (cable and direct-to-home satellite), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions $\dagger$ ) are included in column 1 but are excluded in the computations of collections per 1c 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.]

The general State 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 general State tax rate (refer to Table 28 ).
Effective January 1, 2006, the general State rate applies to the sales price of railway cars, locomotives, and mobile classrooms and offices (items previously subject to a preferential $\mathbf{3 \%}$ State tax rate with a $\$ 1,500$ maximum tax per article).
Effective January 1, 2014, the general State rate applies to the sales price (fifty percent [50\%] of the sales price effective September 1, 2014) 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 $25 \%$ State tax rate from January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular



 sales price of (or the gross receipts derived from) certain repair, maintenance, and installation services transacted by a retailer and sourced to the State effective for sales occurring on or after March $1,2016$. Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>



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

| Business groups | Fiscal year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2001-2002 |  | 2002-2003 |  | 2003-2004 |  | 2004-2005 |  | 2005-2006 |  |
|  | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount $[\$]$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \% \\ \text { of } \\ \text { of } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount $[\$]$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
| Retail: |  |  |  |  |  |  |  |  |  |  |
| Apparel..................................................... | 111,403,687 | 2.8\% | 117,690,127 | 2.7\% | 127,897,863 | 2.8\% | 142,766,762 | 2.9\% | 157,105,070 | 2.9\% |
| Automotive: | 208,599,593 | 5.2\% | 227,265,003 | 5.3\% | 245,227,323 | 5.3\% | 254,507,573 | 5.2\% | 268,416,687 | 5.0\% |
| Motor vehicle dealers.. | 32,029,558 | 0.8\% | 37,646,002 | 0.9\% | 39,596,595 | 0.9\% | 40,597,056 | 0.8\% | 42,583,989 | 0.8\% |
| Airplanes, boats - (3\%) rate $\qquad$ <br> [aircraft: $\mathbf{4 . 7 5 \%}$ general State rate eff 10-1-15] | 9,371,592 | 0.2\% | 9,659,261 | 0.2\% | 12,569,582 | 0.3\% | 11,395,303 | 0.2\% | 11,335,806 | 0.2\% |
| Manufactured home (mobile home) dealers... | 2,703,611 | 0.1\% | 4,300,358 | 0.1\% | 3,705,412 | 0.1\% | 2,396,813 | 0.0\% | 2,626,920 | 0.0\% |
| Manufactured home (mobile home). [ $2 \%$ rate $w / \$ 300$ maximum tax per section; 4.75\% general State rate eff 1-1-14] | 13,938,318 | 0.3\% | 10,035,961 | 0.2\% | 9,055,266 | 0.2\% | 5,607,207 | 0.1\% | 5,572,123 | 0.1\% |
| 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] |  | [included in mfd home group] |  | 2,385,872 | 0.1\% | 7,032,204 | 0.1\% | 6,203,637 | 0.1\% |
| Other automotive...................................... | 150,556,514 | 3.8\% | 165,623,421 | 3.9\% | 177,914,596 | 3.8\% | 187,478,990 | 3.8\% | 200,094,212 | 3.7\% |
| Food........................................................ | 592,373,707 | 14.8\% | 647,561,215 | 15.1\% | 698,906,710 | 15.1\% | 725,611,884 | 14.8\% | 783,417,598 | 14.6\% |
| Furniture.. | 152,256,737 | 3.8\% | 163,022,146 | 3.8\% | 168,784,595 | 3.7\% | 181,087,138 | 3.7\% | 198,490,297 | 3.7\% |
| General merchandise................... | 779,544,745 | 19.5\% | 836,211,296 | 19.5\% | 905,225,841 | 19.6\% | 987,088,322 | 20.2\% | 1,089,864,576 | 20.3\% |
| Lumber and building material... | 417,621,545 | 10.5\% | 442,421,857 | 10.3\% | 509,484,600 | 11.0\% | 594,458,884 | 12.1\% | 665,026,475 | 12.4\% |
| Utility services, cable, satellite, liquor, aviation fuel.... [See Utility services group notes for imposition and effective dates of the various tax types in category] | 502,420,816 | 12.6\% | 638,345,779 | 14.9\% | 645,652,114 | 14.0\% | 669,470,423 | 13.7\% | 763,745,628 | 14.2\% |
| Unclassified $\dagger$............. | 1,159,122,440 | 29.0\% | 1,145,217,411 | 26.7\% | 1,237,648,867 | 26.8\% | 1,249,760,813 | 25.5\% | 1,362,051,125 | 25.3\% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1\%................... [see notes for changes in 2005-06] | 44,467,748 | 1.1\% | 43,686,015 | 1.0\% | 43,196,807 | 0.9\% | 46,272,351 | 0.9\% | 36,214,021 | 0.7\% |
| 8\% Highway use tax - motor vehicle leasing............... | 26,196,182 | 0.7\% | 29,768,723 | 0.7\% | 40,780,642 | 0.9\% | 43,909,573 | 0.9\% | 49,821,633 | 0.9\% |
| Total retail and use tax | 3,994,007,200 | 100.0\% | 4,291,189,572 | 100.0\% | 4,622,805,361 | 100.0\% | 4,894,933,722 | 100.0\% | 5,374,153,110 | 100.0\% |

$\underline{\text { 2001-02 }}$ 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.

TABLE 32. - Continued

| Business groups | Fiscal year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2006-2007 |  | 2007-2008 |  | 2008-2009 |  | 2009-2010 |  | 2010-2011 |  |
|  | Amount [\$] | $\%$ of total | Amount $[\$]$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\%$ of total | Amount [\$] | $\%$ of total | Amount [\$] | $\%$ of total |
| Retail: |  |  |  |  |  |  |  |  |  |  |
| Apparel................................................. | 164,582,009 | 3.0\% | 166,503,664 | 3.0\% | 160,766,330 | 3.0\% | 201,103,465 | 3.3\% | 228,324,220 | 3.4\% |
| Automotive: | 294,970,807 | 5.4\% | 268,653,868 | 4.8\% | 253,374,751 | 4.8\% | 298,594,153 | 4.9\% | 333,430,369 | 5.0\% |
| Motor vehicle dealers.... | 45,734,450 | 0.8\% | 41,502,539 | 0.7\% | 38,328,294 | 0.7\% | 45,651,373 | 0.7\% | 52,511,060 | 0.8\% |
| Airplanes, boats - (3\%) rate. $\qquad$ <br> [aircraft: 4.75\% general State rate eff 10-1-15] | 11,951,215 | 0.2\% | 10,325,139 | 0.2\% | 7,871,696 | 0.1\% | 6,742,653 | 0.1\% | 6,241,010 | 0.1\% |
| Manufactured home (mobile home) dealers....... | 2,842,309 | 0.1\% | 2,482,915 | 0.0\% | 2,587,807 | 0.0\% | 2,654,471 | 0.0\% | 2,577,280 | 0.0\% |
| Manufactured home (mobile home). [ $2 \%$ rate $\mathbf{w} / \$ 300$ maximum tax per section; 4.75\% general State rate eff 1-1-14] | 5,025,574 | 0.1\% | 4,901,261 | 0.1\% | 4,374,523 | 0.1\% | 2,793,127 | 0.0\% | 2,146,134 | 0.0\% |
| Modular home-[2\% rate; 2.5\% rate eff 1-1-04; ... 4.75\% general State rate eff 1-1-14] | 6,636,691 | 0.1\% | 5,280,537 | 0.1\% | 2,878,009 | 0.1\% | 2,292,810 | 0.0\% | 1,735,914 | 0.0\% |
| Other automotive...................................... | 222,780,568 | 4.0\% | 204,161,478 | 3.7\% | 197,334,421 | 3.7\% | 238,459,719 | 3.9\% | 268,218,972 | 4.1\% |
| Food......................................................... | 831,453,408 | 15.1\% | 876,098,237 | 15.7\% | 886,588,933 | 16.6\% | 1,055,334,447 | 17.3\% | 1,159,701,808 | 17.5\% |
| Furniture... | 208,499,382 | 3.8\% | 203,240,968 | 3.6\% | 170,867,003 | 3.2\% | 183,288,893 | 3.0\% | 197,328,858 | 3.0\% |
| General merchandise...................................... | 1,221,612,749 | 22.2\% | 1,175,496,989 | 21.1\% | 1,207,100,654 | 22.7\% | 1,424,870,188 | 23.4\% | 1,556,012,339 | 23.5\% |
| Lumber and building material.. | 686,415,346 | 12.5\% | 644,616,863 | 11.6\% | $\mathbf{5 1 6 , 8 9 5 , 3 2 5}$ | 9.7\% | 524,953,730 | 8.6\% | 575,147,798 | 8.7\% |
| Utility services, cable, satellite, liquor, aviation fuel.... [See Utility services group notes for imposition and effective dates of the various tax types in category] | 855,902,217 | 15.5\% | 916,293,711 | 16.4\% | 961,872,971 | 18.1\% | 1,017,975,473 | 16.7\% | 999,108,470 | 15.1\% |
| Unclassified.................................................. | 1,190,113,490 | 21.6\% | 1,267,588,011 | 22.7\% | 1,121,202,386 | 21.0\% | 1,337,075,208 | 22.0\% | 1,517,969,104 | 22.9\% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1\%................... [see notes for changes in 2005-06] | 2,795,484 | 0.1\% | 755,963 | 0.0\% | 125,625 | 0.0\% | 8,945 | 0.0\% | 39,005 | 0.0\% |
| 8\% Highway use tax - motor vehicle leasing............... | 49,250,929 | 0.9\% | 53,016,394 | 1.0\% | 47,714,293 | 0.9\% | 43,836,892 | 0.7\% | 53,235,229 | 0.8\% |
| Total retail and use tax | 5,505,595,819 | 100.0\% | 5,572,264,667 | 100.0\% | 5,326,508,270 | 100.0\% | 6,087,041,393 | 100.0\% | 6,620,297,200 | 100.0\% |

TABLE 32. - Continued

| Business groups | Fiscal year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2011-2012 |  | 2012-2013 |  | 2013-2014 |  | 2014-2015 |  | 2015-2016 |  |
|  | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \% \\ \text { of } \\ \text { oftal } \end{gathered}$ | $\begin{aligned} & \text { Amount } \\ & {[\$]} \end{aligned}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
| Retail: |  |  |  |  |  |  |  |  |  |  |
| Apparel...................................................... | 210,572,153 | 3.5\% | 217,286,706 | 3.6\% | 224,340,599 | 3.6\% | 244,895,023 | 3.4\% | 257,973,768 | 3.4\% |
| Automotive: | 293,295,322 | 4.9\% | 291,068,243 | 4.9\% | 313,355,019 | 5.0\% | 347,722,128 | 4.8\% | 384,592,188 | 5.1\% |
| Motor vehicle dealers................................ | 46,398,619 | 0.8\% | 45,947,125 | 0.8\% | 57,046,193 | 0.9\% | 77,158,857 | 1.1\% | 89,598,409 | 1.2\% |
| Airplanes, boats - (3\%) rate............................. <br> [aircraft: 4.75\% general State rate eff 10-1-15] | 6,951,088 | 0.1\% | 7,400,185 | 0.1\% | 7,330,327 | 0.1\% | 7,660,384 | 0.1\% | 8,576,440 | 0.1\% |
| Manufactured home (mobile home) dealers......... | 2,176,281 | 0.0\% | 2,024,089 | 0.0\% | 2,330,961 | 0.0\% | 2,518,496 | 0.0\% | 2,527,811 | 0.0\% |
| Manufactured home (mobile home). [ $2 \%$ rate $w / \$ 300$ maximum tax per section; 4.75\% general State rate eff 1-1-14] | 2,099,181 | 0.0\% | 1,930,091 | 0.0\% | 3,343,178 | 0.1\% | 5,812,359 | 0.1\% | 4,692,892 | 0.1\% |
| Modular home-[2\% rate; 2.5\% rate eff 1-1-04; ... 4.75\% general State rate eff 1-1-14] | 1,652,544 | 0.0\% | 1,683,392 | 0.0\% | 2,648,294 | 0.0\% | 3,406,222 | 0.0\% | 4,529,877 | 0.1\% |
| Other automotive... | 234,017,609 | 3.9\% | 232,083,361 | 3.9\% | 240,656,066 | 3.9\% | 251,165,810 | 3.5\% | 274,666,758 | 3.6\% |
| Food......................................................... | 1,032,532,550 | 17.4\% | 1,050,202,818 | 17.5\% | 1,094,730,715 | 17.6\% | 1,178,821,871 | 16.4\% | 1,252,560,636 | 16.6\% |
| Furniture......... | 175,004,824 | 2.9\% | 178,706,520 | 3.0\% | 185,386,129 | 3.0\% | 198,590,003 | 2.8\% | 208,797,979 | 2.8\% |
| General merchandise........... | 1,382,986,686 | 23.3\% | 1,386,103,453 | 23.2\% | 1,435,156,083 | 23.1\% | 1,572,223,923 | 21.9\% | 1,678,831,885 | 22.2\% |
| Lumber and building material............................ | 532,014,339 | 8.9\% | 525,650,799 | 8.8\% | 559,344,805 | 9.0\% | 605,434,122 | 8.4\% | 648,853,884 | 8.6\% |
| Utility services, cable, satellite, liquor, aviation fuel.... [See Utility services group notes for imposition and effective dates of the various tax types in category] | 899,993,920 | 15.1\% | 910,528,887 | 15.2\% | 908,938,409 | 14.6\% | 1,389,049,822 | 19.3\% | 1,381,869,197 | 18.3\% |
| Unclassified................................................. | 1,364,255,171 | 22.9\% | 1,367,382,387 | 22.8\% | 1,442,584,691 | 23.2\% | 1,583,552,992 | 22.0\% | 1,675,178,876 | 22.2\% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1\%................... [see notes for changes in 2005-06] | $(4,749)$ | 0.0\% | 9,082 | 0.0\% | - | - | - | - | - | - |
| 8\% Highway use tax - motor vehicle leasing.......... | 55,176,488 | 0.9\% | 57,372,140 | 1.0\% | 61,814,982 | 1.0\% | 65,776,523 | 0.9\% | 73,061,051 | 1.0\% |
| Total retail and use tax | 5,945,826,703 | 100.0\% | 5,984,311,036 | 100.0\% | 6,225,651,432 | 100.0\% | 7,186,066,406 | 100.0\% | 7,561,719,463 | 100.0\% |

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>
Detail may not add to totals due to rounding. Negative collection values attributable to the $\mathbf{1 \%}$ 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 registered (coded) within a particular classification. For instance, the food category includes sales of all items sold by establishments registered as 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 reported by establishments registered as discount stores, wholesale buying clubs, and convenience stores are included within the general merchandise group - not the food group.
The apparel category includes all transactions (including accessories) reported by merchants registered (coded) as apparel businesses; apparel transactions of department stores, discount stores, wholesale buying clubs, etc. are included within the general merchandise group - not the apparel group.
The furniture category includes all transactions (including accessories) reported by merchants registered (coded) as furniture dealers; furniture items sold by department stores, discount stores, flea markets, etc. are included within 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 the business classification code assigned during the sales and use tax business registration process.
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 $\mathbf{4 . 5 \%}$; effective September $\mathbf{1 , 2 0 0 9}$, the rate increased from $\mathbf{4 . 5 \%}$ to $5 \mathbf{5 \%}$; effective October 1, 2009, the rate increased to $5.75 \%$; effective July $\mathbf{1 , 2 0 1 1}$, the rate decreased to 4.75\%.
$\mathbf{1 \%}, \mathbf{2 \%}, \mathbf{2 . 5 \%}$, and $3 \%$ tax group (as of July 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 Stat $\mathbf{3 \%}$ 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 $\mathbf{1 \%}$ 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 are also exempt from the privilege tax under Article 5F). (Items were previously subject to the $\mathbf{1 \%}$ sales or use tax or $\mathbf{1 \%}$ 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 $2.5 \%$ )
2014-15 Effective September 1, 2014, the State general rate applies to only fifty percent (50\%) of the sales price of each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser.
2015-16 Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the $\mathbf{4 . 7 5 \%}$ general State rate of tax (previously $\mathbf{3 \%}$ State rate) with a maximum tax per article of $\$ 2,500$ (previously $\$ 1,500$ ); the sales price of an aircraft includes all accessories attached to the aircraft at the time of delivery to the purchaser.
Food group:
1996-97 Effective January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4\% to 3\%.
1998-99 Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3\% to 2\%. Effective May 1,1999, the $2 \%$ State rate applicable to food purchased for home consumption was repealed.
2003-04 Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] [Effective January 1, 2004, sales of closed container soft drinks sold through vending machines were made subject to a partial exemption; only fifty percent ( $\mathbf{5 0 \%}$ ) 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 $\mathbf{2 \%}$ 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.
$\underline{2007-08}$ Effective $\underline{\text { October 1, 2007 }}$, 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.
$\underline{\mathbf{2 0 1 4 - 1 5}}$ Effective July 1, 2014, the exemption for bakery thrift store sales of bread, rolls, and buns is repealed: such sales are subject to the State general rate of 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 $\mathbf{6 \%}$ State sales and use tax.
Prior to the law change, local telecommunications services were subject to a $\mathbf{3 \%}$ State sales tax rate and a $\mathbf{3 . 2 2 \%}$ 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 $\mathbf{7 \%}$; voice mail services became taxable as part of telecommunications services. Effective January $\mathbf{1 , 2 0 0 6}$, the combined general rate of $\mathbf{7 \%}$ 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 ( $\mathbf{2 . 5} \%$ ). 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.
$\underline{\mathbf{2 0 0 7}-08}$ 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 $\mathbf{2 . 8 3 \%}$ to $\mathbf{2 . 6 \%}$. 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 $\mathbf{2 . 6 \%}$ to $\mathbf{1 . 8 \%}$; 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 $\mathbf{1 . 8} \%$ 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 $\mathbf{1 . 4} \%$ 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
2014-15 Effective July 1, 2014, gross receipts derived from sales of electricity and piped natural gas sold at retail, sourced to the State, and billed on or after July $\mathbf{1 , 2 0 1 4}$, are subject to the 7\% combined general rate of sales and use tax (a reduced $3.5 \%$ rate provision applies to sales by CHEMC and gas cities for a one-year period).
2015-16 Effective January 1, 2016, gross receipts derived from the retail sale of aviation gasoline and jet fuel are subject to the 7\% combined general rate of sales and use tax (previously 4.75\% general State rate) except that sales of aviation gasoline and jet fuel to an interstate air business for use in a commercial aircraft to include aviation gasoline and jet fuel purchased for use in a commercial aircraft in foreign commerce by a person whose primary business is scheduled passenger air transportation are exempt (exemption expires January 1, 2020). The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter is exempt from the combined general rate of tax.

GROSS STATE SALES AND USE TAX COLLECTIONS BY BUSINESS CLASSIFICATION

## Figure 32.1 Gross State Sales and Use Tax Collections <br> by Business Classification for Fiscal Year 2001-02

Figure 32.2 Gross State Sales and Use Tax Collections by Business Classification for Fiscal Year 2015-16




 repealed effective for transactions on or after May $\mathbf{1 , 1 9 9 9}$; food for home consumption is subject to a local $\mathbf{2 \%}$ 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 othersExcludes refunds of local tax <br> paid by State agencies] $\dagger \dagger$ |  |  | All refunds[Excludes refunds of local tax <br> paid by State agencies $] \dagger$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | State tax [\$] | $\begin{gathered} \hline \text { Local tax } \\ {[\$]} \\ \hline \end{gathered}$ | Total tax $\dagger$ <br> [\$] | State tax [\$] | $\begin{gathered} \text { Local tax } \\ {[\$]} \end{gathered}$ | Total tax $\dagger \dagger$ [\$] | State tax [\$] | $\begin{gathered} \text { Local tax } \\ {[\$]} \\ \hline \end{gathered}$ | Total tax $\dagger \dagger$ [\$] | State tax [\$] | $\begin{gathered} \text { Local tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total tax } \dagger \dagger \\ {[\$]} \\ \hline \end{gathered}$ | State tax [\$] | $\begin{gathered} \text { Local tax } \\ {[\$]} \end{gathered}$ | Total tax $\dagger \dagger$ [\$] |
| 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 | 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 |
| 2014-15. | 3,504,161 | 1,567,051 | 5,071,211 | 211,554,518 | 103,016,951 | 314,571,469 | 93,482,728 | 59,899,880 | 153,382,608 | 44,296,501 | 19,568,735 | 63,865,236 | 352,837,908 | 184,052,617 | 536,890,524 |
| 2015-16. | 11,159,367 | 5,065,388 | 16,224,755 | 236,679,136 | 113,117,212 | 349,796,348 | 94,322,378 | $\mathbf{6 0 , 3 3 5 , 0 8 0}$ | 154,657,459 | 62,946,242 | 14,276,764 | 77,223,006 | 405,107,123 | 192,794,444 | 597,901,567 |

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 ).
Refunds of local tax paid by State agencies $\lceil\S$ 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.]

| State agency refund transfers to General Fund (non-tax re |  |  |  |
| :---: | :---: | :---: | :---: |
| 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 | 2014-15 | 2,451,642 |
| 2007-08 | 3,303,137 | 2015-1 | 2,1 |

$\dagger \dagger$ Refunds reflect actual payments to taxpayers and exclude any approved refundable

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

| [Refunds are combined State and local taxes] |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Other refu |  |  |  |  |
| Fiscal year | Counties [\$] | Municipalities [\$] | Public <br> Schools $\dagger$ <br> [\$] | Special Districts/ Authorities [\$] | U.S. Government $[\$]$ | University System [\$] | Total Other [\$] | Total [\$] |  |
| 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 | The second extra session of the 1996 General Assembly authorized refunds of sales and use taxes |
| 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 | to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997; SL 1998-212 created |
| 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 | the University of North Carolina Health Care System pursuant to § 116-37 effective |
| 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 | November 1, 1998. [The University of North Carolina Health Care System (formerly UNC |
| 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 | Hospitals at Chapel Hill)-related refunds are included in the University System amounts.] |
| 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 | School administrative units were first eligible to receive refunds in fiscal year 1999-00 for |
| 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 | taxes paid on or after January 1, 1998. |
| 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 | Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid |
| 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 | by local school administrative units are non refundable. |
| 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 | Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts |
| 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 | credited to taxpayer accounts to offset future or existing tax liability. |
| 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 |  |
| 2014-15.... | 44,960,034 | 64,594,644 | 16,718,934 | 7,103,031 | 6,095,455 | 13,910,511 | 27,108,997 | 153,382,608 |  |
| 2015-16..... | 44,413,004 | 71,166,791 | 17,043,506 | 7,647,125 | 1,255,549 | 13,131,484 | 22,034,158 | 154,657,459 | Detail may not add to totals due to rounding. |

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


| Size of Refund: Class interval denotes the sum of all refunds issued to a claimant during a fiscal year | $\begin{gathered} \hline \text { Fiscal year } \\ 2013-14 \\ \hline \end{gathered}$ |  |  |  |  | $\begin{gathered} \hline \text { Fiscal year } \\ 2014-15 \\ \hline \end{gathered}$ |  |  |  |  | $\begin{gathered} \hline \text { Fiscal year } \\ 2015-16 \\ \hline \end{gathered}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Claimants |  | Refunds issued |  |  | Claimants |  | Refunds issued |  |  | Claimants |  | Refunds issued |  |  |
|  | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Avg per } \\ \text { claimant } \\ {[\$]} \end{array}$ | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount <br> [\$] | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Avg per } \\ \text { claimant } \\ {[\$]} \end{array}$ | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Avg per claimant [\$] |
| < $=\mathbf{2 , 0 0 0}$ | 4,827 | 57.5\% | 3,657,052 | 0.9\% | 758 | 4,446 | 55.1\% | 3,435,701 | 1.1\% | 773 | 4,383 | 54.4\% | 3,446,394 | 1.0\% | 786 |
| \$2,001-\$4,000 | 1,245 | 14.8\% | 3,566,484 | 0.9\% | 2,865 | 1,316 | 16.3\% | 3,717,130 | 1.2\% | 2,825 | 1,261 | 15.7\% | 3,608,419 | 1.0\% | 2,862 |
| \$4,001-\$6,000 | 583 | 6.9\% | 2,834,798 | 0.7\% | 4,862 | 591 | 7.3\% | 2,884,296 | 0.9\% | 4,880 | 613 | 7.6\% | 2,983,477 | 0.9\% | 4,867 |
| \$6,001-\$8,000 | 332 | 4.0\% | 2,281,641 | 0.6\% | 6,872 | 323 | 4.0\% | 2,238,304 | 0.7\% | 6,930 | 335 | 4.2\% | 2,313,710 | 0.7\% | 6,907 |
| \$8,001-\$10,000 | 210 | 2.5\% | 1,866,945 | 0.5\% | 8,890 | 214 | 2.7\% | 1,904,935 | 0.6\% | 8,902 | 226 | 2.8\% | 2,018,805 | 0.6\% | 8,933 |
| \$10,001-\$50,000 | 813 | 9.7\% | 17,282,943 | 4.3\% | 21,258 | 816 | 10.1\% | 17,091,149 | 5.4\% | 20,945 | 862 | 10.7\% | 17,961,130 | 5.1\% | 20,837 |
| \$50,001-\$100,000 | 172 | 2.0\% | 11,815,625 | 3.0\% | 68,695 | 151 | 1.9\% | 10,658,941 | 3.4\% | 70,589 | 150 | 1.9\% | 10,471,782 | 3.0\% | 69,812 |
| \$100,001-\$500,000 | 146 | 1.7\% | 29,159,246 | 7.3\% | 199,721 | 153 | 1.9\% | 33,101,375 | 10.5\% | 216,349 | 154 | 1.9\% | 30,169,531 | 8.6\% | 195,906 |
| \$500,001-\$1,000,000 | 23 | 0.3\% | 16,363,533 | 4.1\% | 711,458 | 17 | 0.2\% | 12,273,999 | 3.9\% | 722,000 | 28 | 0.3\% | 19,373,720 | 5.5\% | 691,919 |
| \$1,000,001 or more | 48 | 0.6\% | 309,319,351 | 77.7\% | 6,444,153 | 35 | 0.4\% | 227,265,640 | 72.2\% | 6,493,304 | 38 | 0.5\% | 257,449,379 | 73.6\% | 6,774,984 |
| Total | 8,399 | 100.0\% | 398,147,619 | 100.0\% | 47,404 | 8,062 | 100.0\% | 314,571,469 | 100.0\% | 39,019 | 8,050 | 100.0\% | 349,796,348 | 100.0\% | 43,453 |

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any refundable amounts credited to taxpayer accounts to offset future or existing tax liability.


 incurred on direct purchases by the nonprofit entity].
 allowed an entity under this subsection for a fiscal year may not exceed $\$ 13,300,000$ (effective July $\mathbf{1 , 2 0 1 4}$ and applies to purchases made on or after that date).
 video programming, or a prepaid meal plan.

## he following nonprofit entities are allowed a refund under § 105-164.14(b):

nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of $\mathbb{\$}$ 131E)
[nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
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
certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
a qual fied retirement facility whose property is excluded from property tax under § 105-278.6A.
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 nonprofit entities to which at least one refund check issuance related financial transaction occurred during the period July 1 through June $\mathbf{3 0}$, and does not reflect the umber 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 f 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 of the same year. 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 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

Hospitals and medical accommodations Educational institutions:

Collegiate institutions
Elementary, secondary institutions Churches and other religious institutions Charitable and other institutions Retirement/convalescent facilities

(includes adult care and skilled nursing facilities) Total | (includes adult care and skilled nursing facilities) |  |
| :--- | :--- |
| Total |  |




| Nonprofit Entity Typ | $\begin{gathered} \hline \text { Fiscal year } \\ 2008-09 \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \hline \text { Fiscal year } \\ 2009-10 \\ \hline \end{gathered}$ |  |  |  | Fiscal year2010-11 |  |  |  | Fiscal year2011-12 |  |  |  | Fiscal year2012-13 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  |
|  | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | \#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount $[\$]$ | $\%$ <br> of <br> total | [\#] | \% of total | Amount $[\$]$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
| Hospitals and medical accommodations | 83 | 42.8\% | 231,074,534 | 79.9\% | 73 | 47.4\% | 159,758,501 | 75.2\% | 93 | 37.2\% | 309,194,643 | 81.2\% | 73 | 42.7\% | 204,976,725 | 80.8\% | 70 | 36.3\% | 227,175,164 | 79.8\% |
| Educational institutions: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Collegiate institutions | 28 | 14.4\% | 38,265,853 | 13.2\% | 20 | 13.0\% | 37,144,579 | 17.5\% | 33 | 13.2\% | 41,731,906 | 11.0\% | 20 | 11.7\% | 28,415,744 | 11.2\% | 26 | 13.5\% | 34,362,285 | 12.1\% |
| Elementary, secondary institutions | 16 | 8.2\% | 2,478,955 | 0.9\% | 7 | 45\% | 1,011,316 | 0.5\% | 15 | 6.0\% | 3,009,623 | 0.8\% | 9 | 5.3\% | 1,815,019 | 0.7\% | 11 | 5.7\% | 1,637,245 | 0.6\% |
| Churches and other religious institutions | 15 | 7.7\% | 2,615,262 | 0.9\% | 17 | 11.0\% | 2,987,854 | 1.4\% | 26 | 10.4\% | 4,446,191 | 1.2\% | 15 | 8.8\% | 2,999,676 | 1.2\% | 16 | 8.3\% | 2,451,570 | 0.9\% |
| Charitable and other institutions | 34 | 17.5\% | 10,446,998 | 3.6\% | 26 | $169 \%$ | 9,340,656 | 4.4\% | 56 | 22.4\% | 15,526,401 | 4.1\% | 36 | 21.1\% | 11,044,840 | 4.4\% | 39 | 20.2\% | 12,533,486 | 4.4\% |
| Retirement/convalescent facilities (includes adult care and skilled nursing facilities) | 18 | 9.3\% | 4,323,835 | 1.5\% | 11 | 7 1\% | 2,126,495 | 1.0\% | 27 | 10.8\% | 6,738,258 | 1.8\% | 18 | 10.5\% | 4,384,480 | 1.7\% | 31 | 16.1\% | 6,624,447 | 2.3\% |
| Total | 194 | 100.0\% | 289,205,437 | 100.0\% | 154 | 100.0\% | 212,369,400 | 100.0\% | 250 | 100.0\% | 380,647,023 | 100.0\% | 171 | 100.0\% | 253,636,48 | 100.0\% | 193 | 0.0 | 284,784,19 | . 0 | Total


| Nonprofit Entity Typ | Fiscal year <br> 2013-14 |  |  |  | Fiscal year 2014-15 |  |  |  | Fiscal year 2015-16 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  |
|  | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
| Hospitals and medical accommodations | 73 | 33.6\% | 283,661,255 | 79.9\% | 79 | 385\% | 213,241,196 | 78.2\% | 75 | 34.1\% | 240,831,871 | 78.4\% |
| Educational institutions: |  |  |  |  |  |  |  |  |  |  |  |  |
| Collegiate institutions | 29 | 13.4\% | 40,791,372 | 11.5\% | 24 | 11.7\% | 37,308,093 | 13.7\% | 36 | 16.4\% | 42,303,844 | 13.8\% |
| Elementary, secondary institutions | 18 | 8.3\% | 3,444,289 | 1.0\% | 14 | $68 \%$ | 2,671,591 | 1.0\% | 19 | 8.6\% | 3,111,354 | 1.0\% |
| Churches and other religious institutions | 22 | 10.1\% | 4,288,508 | 1.2\% | 19 | 93\% | 3,442,025 | 1.3\% | 20 | 9.1\% | 3,524,851 | 1.1\% |
| Charitable and other institutions | 44 | 20.3\% | 14,978,901 | 4.2\% | 38 | 185\% | 9,815,460 | 3.6\% | 43 | 19.5\% | 11,094,052 | 3.6\% |
| Retirement/convalescent facilities <br> (includes adult care and skilled nursing facilities) | 31 | 14.3\% | 7,677,806 | 2.2\% | 31 | 15 \% | 6,162,648 | 2.3\% | 27 | 12.3\% | 6,126,659 | 2.0\% |
| Total | 217 | 100.0\% | 354,842,131 | 100.0\% | 205 | 100.0\% | 272,641,014 | 100.0\% | 220 | 100.0\% | 306,992,630 | 0.0\% |

Detail may not add to totals due to rounding. Refunds reflect actual payments to taxpayers and exclude any 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 [sales and use tax liability indirectly incurred by a nonprofit entity either through reimbursement to an authorized person of the entity for the purchase of tangible personal property, or on building materials, supplies, fixtures, and equipment that become a part of or annexed to any building or structure that is owned or leased by the nonprofit entity and is being erected, altered, or repaired for use by the nonprofit entity for carrying on its nonprofit activities is considered a sales or use tax liability incurred on direct purchases by the nonprofit entity].
SL 2013-316, s. 3.4.(b) provides that the aggregate annual refund of State sales and use tax allowed an entity under this subsection for a fiscal year may not exceed $\$ 31,700,000$ and that the aggregate annual refund of local sales and use tax allowed an entity under this subsection for a fiscal year may not exceed $\$ 13,300,000$ (effective July 1,2014 and applies to purchases made on or after that date).
Refunds do not include sales tax paid on taxable sales made by nonprofit organizations and institutions. Refunds allowed under this section do not apply to purchases of electricity, telecommunications service, ancillary service, piped natural gas, video programming, or a prepaid meal plan.

The following nonprofit entities are allowed a refund under § 105-164.14(b):
-nonprofit hospitals (includes hospitals and medical accommodations operated by an authority or public hospital described in Article 2 of $\S$ 131E).
nonprofit and public hospitals are allowed a refund of tax paid on items subject to the general State rate of sales and use tax including over-the-counter drugs; a for-profit hospital may only receive a refund of tax paid on over-the-counter drugs.]
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.
-certain volunteer fire departments and volunteer EMS squads that are exempt from income tax under the IRC.
-an organization that is a single member LLC that is disregarded for income tax purposes and meets certain conditions.
$\cdot$ a qualified retirement facility whose property is excluded from property tax under $\S 105-278.6 \mathrm{~A}$.
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 nonprofit entities to which at least one refund check issuance related financial transaction occurred during the period July 1 through June 30 , and does not reflect the

 the due date of the same year. 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 | $\begin{gathered} \text { 2001-2002 } \dagger \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2002-2003 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2004-2005 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2005-2006 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2008-2009 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2009-2010 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2010-2011 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2012-2013 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2014-2015 } \\ {[\$]} \\ \hline \end{gathered}$ | 2015-2016 <br> [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alamance.... | 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 | 95,257,250 | 104,182,59 |
| exa | 3,972,134 | 4,392,940 | 4,654,719 | 4,918,836 | 4,947 | 5,263,218 | 4,647,721 | 4,569,335 | 6,894,419 | 7,914,559 | 7,328,458 | 7,213,980 | 7,241,73 | 7,621,510 | 8,242,51 |
| Alleg | 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 | 3,127,545 | 3,207,63 |
| Anson | 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 | 5,853,130 | 6,446,240 |
| Ashe | 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 | 9,660,485 | 10,905,296 |
| Avery | 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 | 10,115,055 | 10,811,333 |
| Beau | 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 | 20,585,164 | 20,671,918 |
| Bertie. | 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 | 3,773,829 | 3,865,378 |
| Bladen | 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 | 9,000,694 | 9,256,620 |
| Brunswic | 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 | 53,969,058 | 58,108,909 | 64,008,135 | 68,933,918 |
| omb | 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 | 205,442,346 | 224,314,403 |
| Bur | 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 | 28,763,557 | 30,961,281 |
| Caba | 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 | 135,318,637 | 147,496,641 |
| Caldwel | 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 | 26,680,753 | 27,253,250 |
| Camden.. | 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 | 2,276,736 | 2,588,473 |
| Carteret | 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 | 46,533,262 | 49,552,351 |
| Casw | 1,16 | 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 | 2,798,326 | 2,819,956 |
| Cataw | 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 | 93,175,390 | 100,524,175 |
| Chath | 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 | 22,742,788 | 25,770,378 |
| Cherokee. | 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 | 11,532,807 | 12,409,144 |
| Chow | 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 | 4,861,84 | 4,953,421 | 5,580,185 |
| Clay. | 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 | 3,159,948 | 3,348,111 |
| Clevel | 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 | 38,185,054 | 38,815,664 |
| Colum | 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 | 16,224,667 | 16,929,125 |
| Craven. | 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 | 43,699,947 | 47,113,908 |
| Cumberland | 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 | 176,105,728 | 183,530,396 |
| Cur | 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 | 19,807,221 | 20,909,324 |
| Dare. | 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 | 56,720,16 | 57,830,610 | 60,926,951 | 64,379,053 |
| Davi | 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 | 50,762,796 | 55,614,701 |
| Davie.. | 6,186,245 | 5,908,843 | 6,305,551 | 6,929,534 | 8,069,983 | 9,160,910 | 8,832,067 | 9,145,567 | 11,147,143 | 11,988,647 | 10,679,987 | 12,249,040 | 13,320,737 | 13,649,524 | 14,275,680 |
| Dupl | 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 | 15,681,48 | 15,788,343 | 16,086,688 | 17,289,246 |
| D | 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 | 290,375,336 | 307,516,702 |
| Edgecom | 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 | 15,284,080 | 15,640,276 |
| Forsyth. | 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 | 217,182,155 | 234,532,904 |
| Franklin.. | 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 | 15,366,996 | 16,980,714 |
|  | 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 | 75,622,1 | 78,014,281 | 85,624,816 | 92,604,260 |
| Gates. | 485,13 | 483,078 | 580,021 | 657,759 | 662,141 | 619,181 | 648,341 | 686,390 | 1,197,645 | 1,320,173 | 1,187,862 | 1,276,28 | 1,360,668 | 1,455,209 | 1,550,214 |
| Grah | 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 | 2,471,669 | 2,724,302 |
| Gra | 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 | 14,520,330 | 15,155,707 |
| Greene. | 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 | 2,898,266 | 3,089,392 |
| Guilford | 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 | 307,228,121 | 319,588,676 |
| Halifax | 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 | 19,420,36 | 20,102,529 | 21,457,464 | 21,892,455 |
| Har | 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 | 33,689,881 | 37,402,588 |
| Haywood | 16,824,158 | 17,677,346 | 19,293,490 | 19,704,660 | 21,790,640 | 23,662,241 | 23,474,442 | 21,663,242 | 27,483,338 | 29,879,599 | 26,321,784 | 26,887,770 | 27,152,454 | 30,180,126 | 31,895,038 |
| Henderson. | 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 | 47,275,901 | 52,473,471 |
| Hert | 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 | 9,783,091 | 9,887,453 |
| Hoke... | 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 | 7,986,918 | 8,382,562 |
| Hyde... | 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 | 2,677,809 | 2,828,831 |
| Iredell. | 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 | 94,512,314 | 100,025,939 |
| Jackson... | 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 | 19,775,626 | 20,397,869 |

TABLE 36A. - Continued

| County | $\begin{gathered} \text { 2001-2002 } \dagger \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2002-2003 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2004-2005 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2005-2006 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2008-2009 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2009-2010 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2010-2011 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2012-2013 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2014-2015 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2015-2016 } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Johnston.. | 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 | 68,991,093 | 73,555,61 |
| Jone | 933,871 | 983,5 | 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 | 1,370,014 | 1,413,00 |
| Lee | 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 | 29,978,214 | 33,076,429 |
| Lenoi | 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 | 22,945,276 | 24,103,85 |
| Lincoln | 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 | 27,873,756 | 30,204,280 |
| Macon. | 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 | 19,999,834 | 21,221,372 |
| Mad | 1,629,545 | 1,815, | 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 | ,841,138 | 4,081,372 | 4,577,22 |
| Martin | 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 | 8,723,395 | 8,970,941 | 9,014,83 |
| McDowe | 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 | 14,610,500 | 15,188,10 |
| Mecklenburg... | 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 | 871,559,286 | 935,879,686 |
| Mitchell. | 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 | 6,075,045 | 6,198,124 |
| Montg | 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 | 7,189,036 | 7,749,842 |
| Moore | 24,622,985 | 26,399,180 | 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 | 51,235,579 | 54,213,173 |
| Nash. | 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 | 43,951,352 | 47,1 |
| New Hanover. | 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 | 178,907,360 | 192,126,730 |
| North | 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, | 3,775,487 | 3,495,064 | 3,669,086 | 4,384,107 |
| On | 32,202,691 | 35,915,99 | 43,126 | 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 | 89,392,491 | 89,864,358 |
| Oran | 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 | 70,465,534 | 74,763,22 |
| Pam | 1,499,343 | 1,600,076 | 1,751,080 | 1,967,729 | 2,342,694 | 2,228,482 | 2,610,161 | 2,785,640 | 3,185,680 | 3,909,809 | 3,164,229 | 3,105,126 | 3,310,366 | 3,623,939 | 3,848,335 |
| Pasquotank. | 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 | 19,293,923 | 21,571,602 |
| Pend | 5,210,972 | 6,055,103 | 7,085,885 | ,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 | 17,138,422 | 19,248,852 |
| Perqu | 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 | 2,553,004 | 2,901,530 |
| Perso | 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 | 13,441,779 | 14,103,846 |
| Pitt. | 46,179,268 | 52,299,055 | 58,290,202 | 60,252,886 | 60,601,612 | 64,532,706 | 63,749,627 | 61,800,087 | 87,659,155 | 101,001,267 | 88,119,787 | 87,872,038 | 88,171,892 | 96,301,772 | 102,218,549 |
| Polk. | 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 | 5,467,504 | 5,854,214 |
| Rando | 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 | 1,952,821 | 4,068,771 | 41,852,277 | 4,486,452 | 9,654,91 |
| Richmo | 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 | 15,938,801 | 17,042,125 |
| Robe | 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 | 40,842,785 | 44,132,288 | 47,689,08 |
| Rockingh | 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 | 28,658,775 | 29,719,05 |
| Rowan. | 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 | 52,464,176 | 55,758,893 |
| Ruth | 13,443,008 | 14,278,502 | 1,396,159 | 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 | 21,882,916 | 24,778,65 |
| Samp | 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 | 19,770,048 | 21,753,00 |
| Scotla | 8,515,523 | 9,082, | 963,112 | 10,617,590 | 10,799,784 | 10,977,329 | ,408 | 10,795,475 | 3,103,546 | 13,525,821 | 11,612,451 | 11,011,864 | 11,428,770 | 12,006,773 | 12,728,66 |
| Stanly | 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 | 22,275,838 | 24,580,972 |
| Stokes. | 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 | 8,389,237 | 9,775,396 |
| Su | 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 | 37,251,195 | 39,562,242 |
| Swain | 2,008, | 2,15 | 2,283 | 2,430, | 2,777 | 3,145,872 | 3,267, | 3,373,578 | 4,908,865 | 5,171,307 | 4,542,309 | 4,329,227 | 4,496,817 | 5,036,337 | 5,907,41 |
| Transyl | 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 | 13,113,279 | 4,277,505 |
| Tyrrell | 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 | 886,545 | 1,015,249 |
| Union.. | 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 | 76,783,520 | 85,782,924 |
| Vance. | 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 | 18,242,583 | 19,842,35 |
| Wak | 322,094,729 | 347,250 | 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 | 633,576,132 | 682,716,448 |
| Warre | 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 | 3,247,141 | 3,484,42 |
| Washington | 1,820,256 | 1,904,453 | 2,064,006 | 2,092,805 | 2,109,046 | 2,112,961 | 2,138,204 | 2,389,071 | 3,446,766 | 4,036,193 | 3,483,575 | 3,309,440 | 3,441,274 | 3,461,477 | 3,492,06 |
| Watauga.. | 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 | 34,626,888 | 36,932,525 |
|  | 31,711,271 | 32,687 | 36,551,759 | 38,867,995 | 41,352,078 | 43145507 | 40,645,424 | 42,012,744 | 45,639,283 | 1,860,36 | 49,380,014 |  | $46,529,33$ | 9,999 | 52,359,003 |
| Wilke | 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 | 24,429,093 | 25,243,82 |
| Wi | 24,163 | 24,961,260 | 25,311,863 | 25,972,110 | 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 | 39,630,770 | 43,454,59 |
| Yadkin. | 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 | 8,869,225 | 9,441,38 |
| Yancey .... | 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 | 4,952,659 | 5,154,882 |
| Unallocated... | 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 | 360,466,355 | 357,662,640 |
| Statewide totals | 3,465,390,202 | 3,623,075,071 | 3,936,372,606 | 4,181,553,726 | 4,560,585,848 | 4,600,442,673 | 4,602,954,562 | 4,316,921,007 | 5,025,229,028 | 5,567,953,501 | 4,990,656,295 | 5,016,410,009 | 5,254,898,041 | 5,731,240,062 | 6,106,789,215 |
| Utility services. | 502,420,8 | 638,345,779 | 645,652,114 | 669,470,423 | 763,745,628 | 855,902,217 | 916,293,711 | 961,872,971 | 1,017,975,473 | 999,108,470 | 899,993,920 | 910,528,887 | 908,938,409 | 1,389,049,822 | 1,381,869,197 |
| 8\% hwy use tax | 26,196,182 | 29,768,722 | 40,780,642 | 43,909,573 | 49,821,633 | 49,250,929 | 53,016,394 | 47,714,293 | 43,836,892 | 53,235,229 | 55,176,488 | 57,372,140 | 61,814,982 | 65,776,523 | 73,061,05 | | Totals...... | $3,994,007,200$ | $4,291,189,572$ |
| :---: | ---: | ---: |

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>



## TABLE 36A. - Continued


 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 May 1, 1999, the $\mathbf{2 \%}$ 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




 artisan bakery were exempted from the State sales tax. Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.
Utility services group:










 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



 Effective January 1, 2016, gross receipts derived from the retail sale of certain aviation gasoline and jet fuel are subject to the $\mathbf{7 \%}$ combined general rate.
Changes in State 1\% and 3\% rates in 2005-06, 2006-07, and 2015-16:





 State rate of tax (previously $3 \%$ State rate) with a maximum tax per article of $\$ 2,500$ (previously $\$ 1,500$ ).
Changes in State 2\% and 2.5\% rates in 2003-04 and 2013-14:

 rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).


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

| County | 03/02 | 04/03 | 05/04 | 06/05 | 07/06 | 08/07 | 09/08 | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alamance. | 0.6\% | 10.6\% | 4.5\% | 7.9\% | 11.5\% | 3.7\% | 1.9\% | 14.4\% | 20.2\% | -8.0\% | -1.0\% | 9.3\% | 9.9\% | 9.4\% |
| Alexan | 10.6\% | 6.0\% | 5.7\% | 0.6\% | 6.4\% | -11.7\% | -1.7\% | 50.9\% | 14.8\% | -7.4\% | -1.6\% | 0.4\% | 5.2\% | 8.1\% |
| Allegh | 9.5\% | 15.4\% | 12.3\% | 14.2\% | 8.4\% | 2.0\% | -14.1\% | 14.5\% | 17.7\% | -15.9\% | -7.9\% | 5.0\% | 6.5\% | 2.6\% |
| Anson | 5.9\% | 5.5\% | 2.1\% | 9.2\% | 2.1\% | -3.9\% | 1.0\% | 26.8\% | 13.1\% | -12.0\% | -0.8\% | 8.5\% | 1.8\% | 10.1\% |
| Ashe. | 14.6\% | 10.6\% | 2.5\% | 4.2\% | 15.1\% | 0.3\% | -2.9\% | 25.7\% | 13.8\% | -12.2\%! | -5.1\% | 3.0\% | 8.9\% | 12.9\% |
| Aver | 4.9\% | 2.6\% | 5.3\% | 9.2\% | 13.5\% | 0.0\% | -11.1\% | 34.8\% | 12.0\% | -16.2\% | -0.6\% | 6.8\% | 10.1\% | 6.9\% |
| Beau | 2.6\% | 10.3\% | 13.7\% | -0.3\% | 4.0\% | -0.6\% | -0.3\% | 25.5\% | 9.1\% | -8.2\% | -6.9\% | -2.5\% | 16.1\% | 0.4\% |
| Bertie | 16.6\% | 11.6\% | 11.3\% | 40.6\% | -27.3\% | -2.9\% | 3.5\% | 92.2\% | 13.1\% | -11.9\% | 6.5\% | 3.6\% | 9.7\% | 2.4\% |
| Bladen.. | 8.3\% | 5.9\% | 1.0\% | -2.3\% | -3.5\% | -12.0\% | 5.4\% | 62.8\% | 12.6\% | -9.6\% | 1.5\% | 1.7\% | 1.9\% | 2.8\% |
| Brunswick.. | 9.7\% | 10.5\% | 10.5\% | 11.3\% | 9.8\% | -3.1\% | -1.4\% | 24.4\% | 14.9\% | -9.6\% | 4.5\% | 7.7\% | 10.2\% | 7.7\% |
| Buncombe.. | 5.1\% | 7.2\% | 10.2\% | 8.8\% | 11.6\% | -4.5\% | -5.6\% | 18.4\% | 14.8\% | -10.8\% | 8.0\% | 4.4\% | 13.3\% | 9.2\% |
| Burke | 2.4 | 10.3\% | 0.1\% | 2.8\% | 3.4 | 0.3\% | -2.7\% | 33.0\% | 14.2\% | -13.4\% | 3.2\% | 6.1\% | 6.7\% | 7.6\% |
| Cabarru | 8.5\% | 10.9\% | 12.0\% | 7.6\% | 8.8\% | -3.8\% | 1.6\% | 32.9\% | 10.7\% | -6.1\% | 4.4\% | 6.0\% | 9.7\% | 9.0\% |
| Caldwe | 3.0\% | 7.8\% | 1.2\% | 4.7\% | 6.3 | 0.8\% | 1.8\% | 20.1\% | 10.9\% | -9.0\% | -4.7\% | 5.4\% | 13.3\% | 2.1\% |
| Camden.... | 31.1\% | 1.1\% | 8.7\% | 56.7\% | -3.2\% | 2.3\% | -11.9\% | 70.3\% | 23.1\% | -18.2\% | -3.2\% | -3.2\% | -1.1\% | 13.7\% |
| Carteret. | 10.6\% | 10.8\% | 7.1\% | 9.6\% | 4.3\% | -4.7\% | -0.2\% | 20.0\% | 11.0\% | -9.3\% | -3.4\% | 5.8\% | 7.7\% | 6.5\% |
| Casw | 1.3 | 11.2\% | 8.3 | -4.5\% | 0.4 | -3.7\% | 1.2\% | 74.4\% | 23.7\% | -1.3\% | -14.0\% | 4.4\% | 10.0\% | 0.8\% |
| Catawb | 3.0 | 6.9\% | 5.2\% | 5.8\% | 8.4\% | -2.9\% | -7.0\% | 21.3\% | 11.5\% | -13.6\% | -2.6\% | 3.5\% | 8.5\% | 7.9\% |
| Chatham | 7.1\% | 9.5\% | 5.0\% | 2.1\% | 26.1\% | -0.4\% | -3.4\% | 43.2\% | 15.0\% | -12.8\% | 2.8\% | 7.8\% | 12.4\% | 13.3\% |
| Cherokee. | 9.2\% | 5.3\% | 9.7\% | 12.9\% | 8.0\% | -14.0\% | -1.9\% | 5.4\% | 9.5\% | -13.8\% | -3.7\% | 2.2\% | 9.6\% | 7.6\% |
| Cho | 3.1\% | 16.5\% | -0.3\% | 11.2\% | 8.8\% | -9.1\% | -7.4\% | 54.1\% | 12.3\% | -12.2\% | -2.0\% | 4.5\% | 1.9\% | 12.7\% |
| Clay | 4.9 | 16.9\% | 16.3\% | 6.6\% | -6.8\% | -3.1\% | -8.0\% | 41.0\% | 7.5\% | -12.0\% | -2.3\% | 12.1\% | 2.1\% | 6.0\% |
| Clevel | 5.8 | 4.8\% | 5.0\% | 3.9\% | 4.0\% | -2.1\% | 4.3\% | 8.6\% | 19.8\% | -8.7\% | -1.2\% | -1.1\% | 14.2\% | 1.7\% |
| Columbus | 5.5 | 8.6\% | 8. | 2.6\% | 3.2\% | -5.5\% | 3.0\% | 19.4\% | 10.4\% | -13.8\% | 2.8\% | 1.6\% | 1.0\% | 4.3\% |
| Craven... | 9.0\% | 12.2\% | 7.4\% | 9.7\% | 3.5\% | -5.4\% | 9.2\% | 25.3\% | 5.3\% | -8.4\% | -4.9\% | -0.3\% | 7.1\% | 7.8\% |
| Cumb | 7.5\% | 11.9\% | 7.3\% | 3.9\% | 7.0\% | -2.4\% | 7.2\% | 38.0\% | 12.6\% | -12.0\% | -1.1\% | -1.4\% | 5.3\% | 4.2\% |
| Curri | 21.6 | 11.5\% | 3.8\% | 10.1\% | -2.5\% | -1.3 | 0.0\% | 59.6\% | 21.3\% | -3.5\% | 1.9\% | 1.2\% | 3.7\% | 5.6\% |
| Dare | 15.2 | 7.4\% | 6.2\% | 3.5\% | 2.4\% | -4.2\% | 0.5\% | 3.3\% | 20.7\% | -10.5\% | -0.1\% | 2.0\% | 5.4\% | 5.7\% |
| David | 2.1 | 15.0\% | 6.4\% | 5.2\% | 6.1\% | -4.9\% | -1.7\% | 14.3\% | 11.8\% | -9.6 | -2.4\% | 3.6\% | 14.8\% | 9.6\% |
| Davie.. | -4.5\% | 6.7\% | 9.9\% | 16.5\% | 13.5\% | -3.6\% | 3.5\% | 21.9\% | 7.5\% | -10.9\% | 14.7\% | 8.7\% | 2.5\% | 4.6\% |
| Dup | 7.4\% | 9.5\% | 10.0\% | 9.0 | 0.8\% | -4.0\% | 7.8\% | 32.7\% | 15.3\% | -8.9\% | 4.6\% | 0.7\% | 1.9\% | 7.5\% |
| Dur | 5.5 | 4.5\% | 6.8 | 3.9\% | 1.0 | -4.8 | 1.5 | 33.6 | 11.8\% | -10.3\% | 8.8\% | 11.9\% | 10.8\% | 5.9\% |
| Edgecom | 9.9\% | 6.2\% | 3.0\% | 0.5\% | 8.8\% | 1.7\% | 3.1\% | 15.7\% | 16.0\% | -8.7\% | -10.0\% | 7.6\% | 0.7\% | 2.3\% |
| Forsyth | 7.2\% | 7.4\% | 6.8\% | 4.8\% | 3.0\% | -1.8\% | -6.4\% | 17.6\% | 13.7\% | -11.4\% | -2.5\% | 2.0\% | 8.9\% | 8.0\% |
| Franklin. | 3.4\% | 21.3\% | 14.6\% | 19.6\% | 6.2\% | -9.9\% | -8.0\% | 10.2\% | 10.5\% | -7.3\% | 1.6\% | 5.5\% | 11.4\% | 10.5\% |
| Gast | 6.9\% | 5.7\% | 6.1\% | -0.5\% | 10.0\% | -3.5\% | -1.3\% | 23.1\% | 11.8\% | -7.6\% | -4.2\% | 3.2\% | 9.8\% | 8.2\% |
| Gates | -0.4 | 20.1\% | 13.4\% | 0.7\% | -6.5\% | 4.7\% | 5.9\% | 74.5\% | 10.2\% | -10.0\% | 7.4\% | 6.6\% | 6.9\% | 6.5\% |
| Graha | -5.7 | 25.0\% | 4.9\% | 14.7\% | 11.0\% | -2.5\% | -8.0\% | 31.5\% | 12.0\% | -5.4\% | 5.6\% | -2.4\% | 1.2\% | 10.2\% |
| Granvill | 6.4\% | 14.7\% | 3.5\% | 8.5\% | -1.2\% | -8.2\% | 5.3\% | 36.0\% | 9.1\% | -11.0\% | 1.7\% | 5.2\% | 12.4\% | 4.4\% |
| Greene..... | 7.1\% | 13.2\% | 11.1\% | 1.6\% | 10.3\% | -7.5\% | -2.2\% | 50.5\% | 14.8\% | -4.6\% | -8.1\% | 4.8\% | 7.8\% | 6.6\% |
| Guilfo | 2.9\% | 5.2\% | 8.3\% |  | .6\% | -1.1\% | -4.6 | 8.5\% | 14.9\% | -11.1\% | -1.9\% | 4.0\% | 9.9\% | 4.0\% |
| Halifax. | 3.1\% | 8.5\% | 10.7\% | 1.5\% | 6.2\% | -7.9\% | 5.9\% | 28.0\% | 9.4\% | -7.2\% | -1.2\% | 3.5\% | 6.7\% | 2.0\% |
| Harnett. | 3.2\% | 13.6\% | 12.2\% | 5.7\% | 7.7\% | -5.8\% | 0.8\% | 30.3\% | 13.0\% | -11.4\% | 2.2\% | 5.1\% | 15.7\% | 11.0\% |
| Haywood......... | 5.1\% | 9.1\% | 2.1\% | 10.6\% | 8.6\% | -0.8\% | -7.7\% | 26.9\% | 8.7\% | -11.9\% | 2.2\% | 1.0\% | 11.2\% | 5.7\% |
| Henderson... | 13.8\% | 10.0\% | 4.9\% | 1.3\% | 7.4\% | -4.1\% | -4.6\% | 19.1\% | 11.0\% | -13.9\% | 7.8\% | 2.5\% | 9.2\% | 11.0\% |
| Hertfo | 6.3\%\| | 9.3\% | 8.1\% | 0.6\% | -5.1\% | -14.9\% | 6.5\% | 19.8\% | 21.3\% | -6.5\% | -2.9\% | 3.3\% | 2.8\% | 1.1\% |
| Hoke... | 16.1\% | 10.0\% | 16.3\% | 14.3\% | -9.2\% | -5.9\% | 3.6\% | 91.7\% | 31.9\% | -14.5\% | 16.2\% | -1.1\% | 3.8\% | 5.0\% |
| Hyde.... | 8.9\% | -2.7\% | 1.2\% | 4.1\% | 6.0\% | 10.3\% | -9.0\% | 30.7\% | 16.9\% | -12.3\% | -6.6\% | 7.2\% | 3.0\% | 5.6\% |
| Iredell... | 13.4\% | 16.1\% | 12.3\% | 11.8\% | 7.1\% | -4.1\% | -6.8\% | 16.6\% | 13.3\% | -5.1\% | -4.4\% | 5.4\% | 11.1\% | 5.8\% |
| Jackson.... | 7.0\% | 4.2\% | 9.6\% | 5.7\% | 20.3\% | -4.0\% | -4.3\% | 25.2\% | 8.0\% | -10.8\%\| | -1.0\% | 8.0\% | 12.7\% | 3.1\% |

TABLE 36B. -Continued

| County | 03/02 | 04/03 | 05/04 | 06/05 | 07/06 | 08/07 | 09/08 | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Johnston.. | 8.9\% | 18.9\% | 10.0\% | 6.7\% | 6.7\% | -5.7\% | -3.0\% | 31.4\% | 11.5\% | -10.7\% | 1.8\% | 4.3\% | 9.3\% | 6.6\% |
| Jones | 5.3\% | 15.1\% | 2.1\% | -2.1\% | -1.4\% | -6.0\% | -0.2\% | 50.2\% | 6.1\% | -4.9\% | -14.1\% | 2.9\% | -2.3\% | 3.1\% |
| Lee. | 4.6\% | 13.4\% | 6.6\% | 4.7\% | 2.6\% | -2.3\% | -3.7\% | 19.5\% | 20.3\% | -8.3\% | -2.5\% | -0.4\% | 5.9\% | 10.3\% |
| Lenoir | -3.1\% | 7.5\% | 0.7\% | 6.1\% | -1.1\% | -4.0\% | -1.9\% | 21.6\% | 8.2\% | -10.4\% | -5.0\% | 1.3\% | -0.2\% | 5.0\% |
| Lincoln. | 2.4\% | 12.2\% | 6.4\% | 8.8\% | 10.4\% | -2.5\% | -1.5\% | 23.3\% | 9.2\% | -11.2\%! | -0.4\% | 8.7\% | 12.3\% | 8.4\% |
| Macon. | 8.3\% | 8.6\% | 9.9\% | 6.2\% | 7.4\%\| | -4.9\% | -8.2\% | 13.4\% | 9.2\% | -12.2\% | 2.3\% | 2.8\% | 7.0\% | 6.1\% |
| Madiso | 11.4\% | -3.3\% | 6.0\% | 19.0\% | 9.3\% | -1.5\% | 2.0\% | 52.9\% | 10.4\% | -10.5\% | 2.6\% | 1.9\% | 6.3\% | 12.1\% |
| Martin. | -16.2\% | 9.2\% | -6.0\% | 6.0\% | 7.7\% | 8.9\% | 12.0\% | 28.2\% | 8.9\% | -7.4\% | -7.3\% | 0.0\% | 2.8\% | 0.5\% |
| McDowell | 2.0\% | 9.3\% | 16.1\% | 6.9\% | 9.0\% | -0.2\% | 0.6\% | 24.3\% | 10.6\% | -4.5\% | -5.4\% | 7.5\% | 5.1\% | 4.0\% |
| Mecklenburg.. | 3.9\% | 8.7\% | 8.4\% | 12.2\% | 4.7\% | -1.9\% | -9.1\% | 28.6\% | 11.5\% | -8.6\% | 3.0\% | 5.3\% | 11.3\% | 7.4\% |
| Mitchell. | 5.6\% | 4.2\% | 6.9\% | -1.5\% | 10.1\% | -7.8\% | 3.4\% | 19.2\% | 13.2\% | -10.1\% | -7.8\% | 3.7\% | 0.3\% | 2.0\% |
| Montgom | -1.8\% | 8.0 | 12.0\% | -6.5\% | 1.4\% | -12.1\% | -2.1\% | 39.7\% | 6.3\% | -11.4\% | 5.3\% | 2.7\% | 9.7\% | 7.8\% |
| Moore. | 7.2\% | 7.9\% | 8.4\% | 8.6\% | 7.6\% | -5.2\% | -4.2\% | 37.9\% | 13.9\% | -12.5\% | 0.8\% | 5.3\% | 7.3\% | 5.8\% |
| Nash. | 0.7 | 7.9\% | 1.7\% | 7.1\% | 4.3\% | -4.2\% | -3.8\% | 28.1\% | 8.0\% | -12.2\% | -5.0\% | 0.4\% | 5.2\% | 7.2\% |
| New Hanover. | 6.0\% | 9.4\% | 9.4\% | 11.2\% | 4.4\% | -7.0\% | -6.9\% | 22.1\% | 18.5\% | -6.4\% | 1.1\% | 3.9\% | 11.0\% | 7.4\% |
| Northamp | -6.5\% | 17.7\% | -6.1\% | 24.5\% | -4.0\% | 0.1\% | -4.4\% | 96.7\% | 14.9\% | -11.1\% | 19.0\% | -7.4\% | 5.0\% | 19.5\% |
| Onslow............ | 11.5\% | 20.1\% | 11.3\% | 5.2\% | $7.2 \%$ | -2.9\% | 9.2\% | 40.1\% | 17.5\% | -6.6\% | 1.3\% | -1.5\% | 1.6\% | 0.5\% |
| Orange.. | 5.7 | 7.9\% | -1.1\% | 7.6\% | 2.3\% | -0.5\% | -1.2\% | 27.9\% | 12.0\% | -12.4\% | 8.9\% | 20.8\% | 3.9\% | 6.1\% |
| Pamlico. | 6.7\% | 9.4\% | 12.4\% | 19.1\% | -4.9\% | 17.1\% | 6.7\% | 14.4\% | 22.7\% | -19.1\% | -1.9\% | 6.6\% | 9.5\% | 6.2\% |
| Pasquotank. | 6.0\% | 16.9\% | 3.6\% | 9.2\% | 4.3\% | -6.8\% | -1.2\% | 19.2\% | 9.7\% | -9.6\% | 8.9\% | -12.7\% | 6.1\% | 11.8\% |
| Pender. | 16.2\% | 17.0\% | 13.4\% | 25.8\% | 6.8\% | -4.7\% | -7.2 | 32.6\% | 19.9 | -7.8\% | 0.4\% | 6.3\% | 14.7\% | 12.3\% |
| Perqu | 28.3\% | 15.3\% | 3.0\% | 13.4\% | 21.7\% | 2.3\% | -18.3\% | 36.7\% | 9.0\% | -13.4\% | 8.5\% | 7.8\% | 5.7\% | 13.7\% |
| Perso | 9.7\% | 6.4\% | 10.0\% | 2.2\% | 8.8\% | 0.9\% | -2.0\% | 14.5\% | 10.2\% | -7.8\% | -5.6\% | 5.9\% | 4.6\% | 4.9\% |
| Pit | 13.3\% | 11.5\% | 3.4\% | 0.6\% | 6.5\% | -1.2\% | -3.1\% | 41.8\% | 15.2\% | -12.8\% | -0.3\% | 0.3\% | 9.2\% | 6.1\% |
| Polk. | 1.8\% | 6.8\% | 6.4\% | 7.4\% | 4.1\% | 5.0\% | -11.3\% | 46.6\% | 8.7\% | -10.8\% | -0.8\% | 14.6\% | 18.9\% | 7.1\% |
| Randol | 3.3\% | 8.8\% | 1.4\% | 2.6\% | 7.9\%\| | -3.5\% | 3.1\% | 23.8\% | 19.2\% | -13.1\% | -2.1\% | 1.9\% | 6.3\% | 11.6\% |
| Richmon | 0.4 | 4.4 | 12.5\% | -2.8\% | -0.8\% | -1.3\% | 5.8\% | 32.9\% | 10.2 | -8.3\% | -8.2\% | -2.7\% | 16.0\% | 6.9\% |
| Robeson. | 5.3\% | 6.7\% | 5.8\% | 4.7\% | 9.8 | -7.3\% | 7.0\% | 28.0\% | 12.9\% | -9.9\% | -0.9\% | 1.5\% | 8.1\% | 8.1\% |
| Rockingham | -0.2\% | 5.2\% | 6.0\% | 9.1\% | 9.0\% | -5.0\% | 6.3\% | 29.9\% | 13.2\% | -10.7\% | -6.8\% | 1.4\% | 7.2\% | 3.7\% |
| Rowan...... | 2.1\% | -0.2\% | 7.7\% | 1.2\% | 4.0\% | -2.3\% | -1.1\% | 33.7\% | 22.0\% | -10.7\% | -5.3\% | 6.7\% | 9.5\% | 6.3\% |
| Rutherfor | 6.2\% | 7.8\% | 0.5\% | 5.6\% | 5.7\% | -6.2\% | 2.9\% | 44.9\% | 8.5\% | -1.9\% | -16.5\% | 0.3\% | 1.7\% | 13.2\% |
| Sampson. | 1.4 | 13.3\% | 5.7\% | 5.3\% | 0.3 | -9.6\% | -3.1\% | 45.2\% | 13.7\% | -10.0\% | -3.7\% | 3.3\% | 8.9\% | 10.0\% |
| Scotlan | 6.7\% | 9.7\% | 6.6\% | 1.7\% | 1.6\% | -5.2\% | 3.7\% | 21.4\% | 3.2\% | -14.1\% | -5.2\% | 3.8\% | 5.1\% | 6.0\% |
| Stanly. | 4.1\% | -0.3\% | 12.5\% | 3.5\% | 6.4\% | -3.7\% | -0.2\% | 10.9\% | 10.7\% | -13.4\% | 2.1\% | -1.4\% | 6.5\% | 10.3\% |
| Stokes. | 10.6\% | 13.3\% | 10.8\% | 5.5\% | 6.6\% | -22.8\% | 4.4\% | 37.2\% | 13.4\% | -12.5\% | 3.2\% | 2.6\% | 4.9\% | 16.5\% |
| Surry. | 2.4\% | 10.5\% | 6.2\% | 7.5\% | 5.7\% | -7.8\% | 3.8\% | 30.7\% | 10.8\% | -14.8\% | 0.6\% | 2.1\% | 5.6\% | 6.2\% |
| Swain. | 7.2 | 6.0\% | 6.4\% | 14.3\% | 13.3\% | 3.9\% | 3.2\% | 45.5\% | 5.3\% | -12.2\% | -4.7\% | 3.9\% | 12.0\% | 17.3\% |
| Transylvania.. | 8.8\% | 7.6\% | 14.6\% | 11.2\% | 13.5\% | -3.8\% | -8.7\% | 10.8\% | 10.8\% | -14.5\% | 5.7\% | 1.5\% | 8.0\% | 8.9\% |
| Tyrrell.. | -0.3\% | 5.3\% | 2.4\% | 15.6\% | 2.2\% | -2.9\% | -3.0\% | 62.9\% | -0.5\% | 7.2\% | 0.2\% | 4.7\% | -2.9\% | 14.5\% |
| Union.. | 0.5\% | 9.9\% | 12.3\% | 15.9\% | 11.2\% | -3.4\% | 0.1\% | 11.4\% | 12.9\% | -10.1\% | 8.2\% | 10.6\% | 10.2\% | 11.7\% |
| Va | $3.6 \%$ | 5.0\% | 2.7\% | 2.7\% | 10.2\% | -12.2\% | 1.9\% | 40.7\% | 2.5\% | -11.1\% | -4.6\% | 4.4\% | 4.7\% | 8.8\% |
| Wake. | 7.8 | 14.6\% | 4.8\% | 9.3\% | 8.5 | -2.1\% | -5.2\% | 15.5\% | 11.1\% | -10.5\% | 3.3\% | 5.6\% | 10.1\% | 7.8\% |
| Warren. | 1.7 | 5.0\% | -5.7\% | 15.0\% | 9.0\% | 8.8\% | -3.5\% | 32.5\% | 17.6\% | -5.1\% | -3.1\% | -1.0\% | 1.5\% | 7.3\% |
| Washington... | 4.6\% | 8.4\% | 1.4\% | 0.8\% | 0.2\% | 1.2\% | 11.7\% | 44.3\% | 17.1\% | -13.7\% | -5.0\% | 4.0\% | 0.6\% | 0.9\% |
| Watauga.... | 7.3\% | 6.9\% | 6.2\% | 7.4\% | 6.2\% | -2.3\% | -5.4\% | 17.9\% | 10.4\% | -13.1\% | -1.4\% | 7.9\% | 6.1\% | 6.7\% |
| Wayn |  | 11.8\% | 6.3\% | 6.4\% | \% | -5.8\% | 3.4\% | 8.6\% | 13. | -4.8\% | -5.9\% | .1\% | 7.5\% | 4.7\% |
| Wilkes.. | 5.9 | 6.5\% | 1.7\% | -0.6\% | 3.8\% | -4.4\% | -6.0\% | 31.7\% | 12.9\% | -6.5\% | -2.5\% | 7.0\% | 0.4\% | 3.3\% |
| Wilson. | 3.3\% | 1.4\% | 2.6\% | 8.3\% | 16.4\% | 1.9\% | -6.1\% | 27.5\% | 6.6\% | -12.2\% | 1.6\% | -0.4\% | 4.6\% | 9.6\% |
| Yadkin. | 2.0\% | 2.5\% | 0.7\% | 5.7\% | 15.1\% | -0.1\% | 2.9\% | 23.4\% | 4.0\% | -15.8\% | 1.1\% | 3.9\% | 8.8\% | 6.5\% |
| Yancey ............ | -5.2\% | 11.8\% | 9.1\% | 29.2\% | 10.3\% | 8.2\% | -14.5\% | 0.7\% | 14.6\% | -13.5\%\| | 0.1\% | -2.3\% | 5.5\% | 4.1\% |
| Unallocated. | -0.4\% | 5.6\% | 2.4\% | 18.1\% | -23.0\% | 19.0\% | -21.3\% | -27.2\% | -10.0\% | -16.1\% | -6.9\% | 9.1\% | 6.7\% | -0.8\% |
| Statewide totals | 4.6\% | 8.6\% | 6.2\% | 9.1\% | 0.9\%\| | 0.1\% | -6.2\% | 16.4\% | 10.8\% | -10.4\% | 0.5\% | 4.8\% | 9.1\% | 6.6\% |
| Utility services.. | 27.1 |  | 3.7\% |  | 12.1 | 7.1\% |  |  |  |  |  |  | 52.8 | -0.5\% |
| 8\% hwy use tax | 13.6\% | 37.0\% | 7.7\% | 13.5\% | -1.1\% | 7.6\% | -10.0\% | -8.1\% | 21.4\% | 3.6\% | 4.0\% | 7.7\% | 6.4\% | 11.1\% |
| Totals...... | 7.4\% | 7.7\% | 5.9\% | 9.8\% | 2.4\% | 1.2\% | -4.4\% | 14.3\% | 8.8\% | -10.2\% | 0.6\% | 4.0\% | 15.4\% | 5.2\% |

TABLE 37A. STATE SALES AND USE TAX: RETAIL TAXABLE SALES $\dagger$ BY COUNTY

|  | 2001-2002 | 02-2003 | 3-2004 | 4-2005 | 5-2006 | 200 | 7-2008 | 2008-2009 | 20 | 201 | 201 | 20 | 20 | 14-2015 | 015-2016 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| mance.... | 994,006,912 | 994,635,915 | 1,085,793,270 | 1,136,32 | 1,221,228,232 | 1,371,73 | 1,460,915,191 | 1,431,41 | 1,364,993 | 1,513,529,921 | 1,651,5 | 1,664,282,111 | 1,820,004,4 | 1,999,751,13 | 2,184, |
|  | 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 | 160,165,310 | 173,0 |
| Al | 41,279,603 | 43,545,462 | ,180,987 | 55, | 57 | 351 | 72,774,229 | 60,510,135 | 57,945,285 | ,969 | 61,905,458 | 58,282,301 | 61,431,825 | 65,233,499 | 66,8 |
| Anson | ,16 | 86,808,755 | 56 | 253 | 101,219,840 | 146 | 97,694,916 | 5,373,473 | 100,467,909 | 20 | 109,715,760 | 111,277,912 | 120,617,502 | 7,74 | 134,996,521 |
|  | 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 | 86,616,709 | 180,561,62 | 18,386,59 | 02,026,45 | 228,411,083 |
| Avery. | 125,844 | 126,940,757 | 130,64 | 137,068,082 | 149,7 | 174,488,12 | 179,331,78 | 154,840,320 | 75,429,674 | 178,465,90 | 76, | 179,786,863 | 1,625,08 | 211,346,510 | 226,280,202 |
| Beaufo | 290, | 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 | 432,679,562 | 433,465,897 |
| Bertie | 27,489,459 | 30,242,988 | 35,925,635 | 40,378,851 | 51,480,904 | 37,340,887 | 36,533,313 | 36,536,032 | 8,334,501 | 61,433,073 | 64,021,627 | 6,449,385 | 72,189,706 | 79,123,112 | 80,972,618 |
| Blade | ,90 |  | 187,515,233 |  | 172,713,659 | , | 115,832,832 | 117,526,070 | 158,926,263 | 164,781,914 | 76,78 | 183,032,657 | 186,244,894 | 88,830,91 | 194,520,492 |
| Brunswick. | 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 | 1,344,734,361 | 1,448,484,197 |
| ncombe | 2,251,770,969 | 2,335,867,282 | 2,490,648,409 | 2,726,861,150 | 2,966,135,312 | ,336,213,094 | 3,283,356,807 | 2,995,665,910 | ,954,277,382 | 3,125,296,879 | 3,308,421,583 | 3,632,106,651 | 3,789,896,67 | 4,305,329,03 | 4,705,944,445 |
| Burke | 376,3 | 7,4 | 417,232 | 5,741,224 | 6,335,792 | 440,709,350 | 452,8 | 426,163,516 | 69,839,746 | 95,2 | 508, | 534,678,370 | 566, | 605,0 | 650,624,008 |
| Cabar | 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 | 2,844,707,240 | 3,099,317,306 |
| Caldw | 358,20 | 362,424,599 | 387,616,946 | 391,25 | 403,088,139 | 430,606,255 | 445,692,9 | 438,405,0 | 437,609,845 | 447,996,42 | 483,933,4 | 469,168,229 | 494,164,800 | 560,528,98 | 571,758,036 |
| Camden. | 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 | 47,730,141 | 53,588,026 |
|  | 570 | 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 | 9,777,81 | 1,042,560,897 |
| Caswe | 27,79, | 33,789, | 31,399, | 33, | 31,552,919 | 1,160,921 | 30,535,395 | 29,818,221 | 43,047,487 | 49,632,178 | 58,157,431 | 50,93 | 53,230,314 | 58,477,72 | 86 |
| Cataw | 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 | 1,654,738,905 | 1,660,259,697 | 1,717,114,313 | 1,762,264,001 | 1,752,062,177 | 1,809,994,214 | 1,959,758,086 | 2,118,665,330 |
| Chatham. | 195,632,101 | 209,775,78 | 232,666,150 | 242,288,764 | 242,699,770 | 1,018,001 | 7,7 | 287,77 | 341,656,165 | 363,077,77 | 375,860,796 | 393,381,99 | 23,568,90 | 47,004,18 | 39,4 |
| Cherok | 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 | 3,11 | 5,389,901 | 64,375 | 1,290,85 | 260,681,114 |
| Chow | 61,592,325 | , 375,54 | 73,605,006 | 74,041,353 | ,644 | 83,169,546 | 78,265,718 | 70,724,228 | ,652 | ,34 | 98,658,950 | 6,19 | , 6,39 | 13,731,30 | 116,863,237 |
| Clay. | 38,549,11 | 39,542,672 | 46,227,72 | 52,638,202 | 57,760,84 | 55,333,62 | 54,506 | 49,372 | 57,892 | 56,03 | 58,054,62 | 57,443,20 | 3,639,11 | 66,205,76 | 70,199,429 |
| Cleveland | 532,257,33 | 57,551 | 85,418 | 19,2 | 634,066,040 | ,72 | 646,9 | 650,672,398 | 86, | 649,266,537 | 703,081,677 | 707,780,76 | 699,191,084 | 800,283,37 | 14,306,290 |
| Colum | 250, | 265,055,188 | 289,500,029 | 310,985,381 | 311,958,976 | 318,165,603 | 306,652,751 |  | 304,077,117 | 308,320,732 | 15,389,239 | 331,528,369 | , 324,41 | 388,976,00 | 34,048,645 |
| Craven | 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 | 915,307,613 | 988,762,387 |
| Cumb | 1,921,576,472 | 2,010,866,645 | 2,248,348,862 | 2,382,813,850 | 2,504,743,152 | 2,746,626,602 | 2,751,850,87 | 2,844,376,17 | 3,240,731,656 | 3,375,817,327 | 3,531,570,536 | 3,558,501,38 | 3,509,005,62 | 3,693,046,18 | 3,848,839,911 |
| Currituck | 156,798,031 | 178,993,613 | 201,27 | 208 | 228,954,596 | 226,911,313 | 231,268,668 | 26, | 318,74 | 332,5 | 36,757,26 | 394,657,89 | 400,774,5 | 415,039,11 | 438,318,788 |
| Dar | 890,505,006 | 96 | 1,045 | 1,100 | 1,145, | 1,192,3 | 1,187, | 1,170, | 1,052,6 | 1,099, | 1,159,528,701 | 1,190 | 1,214 | 1,278,542,243 | 1,352,076,063 |
| Davids | 683,628,215 | 689,499,322 | 792,190,530 | 848,086, | 55,217 | 927,742,446 | 904, | 856,982,63 | 812,388,439 | 839,389,131 | 898,086,75 | 893,655,49 | 925,274,90 | 1,063,562,71 | 1,164,256,536 |
| Davie. | 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 | 286,208,698 | 298,742,597 |
| Duplin | 183,724,41 | 95,880,65 | 14,727,730 | 38,475,473 | ,75 | 40,828,15 | 235,488,37 | 45,613,10 | 267,312,69 | 285,930,59 | 9,621,17 | 329,440,50 | 31,064,80 | 36,793,46 | 362,030,577 |
|  | 2,744,391,742 | 3,264,252,824 | 3,300,5 | 3,522,77 | 3,707,31 | 3,796,970,577 | 3,703, | 3,630, | 4,022,517,616 | 4,163,245,973 | 4,434, | 4,902, | 5,501,325,03 | 6,097,770,41 | 6,458,506,000 |
| Edgecom | 217,947,530 | 236,284,006 | 251,654,935 | 260,079 | 258,816,676 | 280,633,447 | 289,7 | 290,315,00 | 278,474,186 | 298,854,174 | 322,439,53 | 295,862,93 | 318,329,14 | 318,878,19 | 327,274,028 |
| Forsyth. | 3,190,632,623 | 3,421,313,908 | 3,647,370,228 | 3,875,626 | 4,054,0 | 4,204,006,59 | 4,232,9 | 3,848,268,0 | 3,726,843,936 | 3,920,362,498 | 4,119,672,96 | 4,087,882,765 | 4,185,903,56 | 4,550,173,369 | 4,915,860,777 |
| Franklin. | 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 | 322,197,615 | 356,048,044 |
|  | 1,173,437,265 | 1,234,341,65 | 1,297,161 | 1,368,331, | 1,364,5 | 1,489,18, | 1,471,9 | 1,403,85 | 1,429,391,421 | 1,481,728, | 1,623,797,58 | 1,586,516 | 1,633,818,98 | 1,795,763,072 | 1,940,105,647 |
| Gates | 12,50 | 12,738 | 14,858 | 17,216 | 16,834,90 | 4,1 | 15,044,54 | 5,440, | 22,45 | 22,906,9 | 24,437,2 | 26,773, | 28,572,61 | 30,456,71 | 32,437,062 |
| Graha | 25,038,696 | 26,469,728 | 32,518,223 | 33,356,479 | 38,36 | 42,691,40 | 42,96 | 38,422,6 | 42,693,1 | 43,500,47 | 48,573,9 | 52,080,21 | 50,971,37 | 51,869,562 | 57,091,677 |
| Gr | 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 | 256,717,96 | 270,499,77 | 304,135,19 | 317,539,506 |
| Greene.... | 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 | 53,470,28 | 56,173,473 | 60,407,472 | 64,516,633 |
| Guilford. | 4,891,262 | 4,983,000,613 | 5,222,003,563 | 5,566,847,264 | 5,669,7 | 5,990,461,537 | 6,078,010 | 5,590,367,752 | 5,033,481,813 | 5,360,355,128 | 5,639,379,892 | 5,645,035,1 | 5,871,111,690 | 6,449,699,410 | 6,706,236,444 |
|  | 276,910,100 | 292,214,060 | 9,607,600 | 2,111,78 | 1,271 | 3,624,112 | 3,6 | 2,669,57 | 63,512,5 | 68,108,21 | 05,991,28 | 06,222 | 21,553,84 | 449,581,46 | 458,191,165 |
| Harne | 340,457,294 | 2,486,576 | ,388,213 | 6,689,851 | 5,805,882 | ,360 | 503,286,228 | , | 5,689,932 | 536,764,46 | 10,4 |  | 5980, | 66,003,58 | 84,421,21 |
| Haywood.. | 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 | 540,735,52 | 560,682,305 | 565,672,00 | 631,113,23 | 668,797,028 |
| Henderson.. | 612,309,279 | 702,329,531 | 756,398,761 | 779,669,736 | 796,570,464 | 918,711,089 | 844,955,661 | 778,897,590 | 774,661,627 | 788,189,300 | 805,743,548 | 881,868,200 | 903,517,325 | 990,635,822 | 1,100,557,143 |
| Hertford | 153,394,320 | 159,809,952 | 173,581,484 | 188,624,217 | 190,179,548 | 175,753,26 | 153,9 | 157,700,619 | 156,627,704 | 175,887,675 | 4,621,92 | 12,873,79 | 199,232,03 | 205,167,25 | 207,428,383 |
| Hoke. | 47,337,65 | 010 | , |  | , | 72,323,432 | ,52, | 69,814,32 | 110,6 | 136,254,177 | 137,742,98 | 163, | 161,324,45 | 167,409,162 | 175,796,70 |
| Hyde.. | 40,986,750 | 40,950,698 | 39,831,575 | 40,695,212 | 41,422,087 | 43,229,158 | 47,430,469 | 44,127,483 | 50,081,900 | 51,031,873 | 51,972,246 | 50,648,032 | 54,057,432 | 55,677,242 | 58,877,060 |
| Iredell.... | 999,402,169 | 1,116,000,522 | 1,303,066,847 | 1,439,750,428 | 1,610,077,046 | 1,726,107,491 | 1,698,109,527 | 1,524,286,492 | 1,477,307,022 | 1,541,903,841 | 1,732,291,280 | 1,692,328,914 | 1,785,375,866 | 1,983,235,210 | 2,101,568,527 |
| ckson | 217,334,979 | 227,092,222 | 239,004,422 | 260,223,911 | 274,135,158 | 335,488,748 | 331,740,604 | 306,789,017 | 324,168,198 | 319,265,577 | 336,711,667 | 339,664,971 | 366,252,046 | 414,425,376 | 426,989,736 |


| County | $\begin{gathered} \text { 2001-2002 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2002-2003 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2004-2005 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2005-2006 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2008-2009 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2009-2010 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2010-2011 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2012-2013 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2014-2015 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} 2015-2016 \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Johnston... . | 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 | 1,449,796,135 | 1,543,412,37 |
| Jones | 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 | 28,584,800 | 29,520,289 |
| Le | 418,034,148 | 436,817,701 | 495,048,050 | 5,581,727 | 549,045,067 | 560,699,200 | 5,700,527 | 析 | 510,600,556 | 568,921,206 | 15,902,897 | 612,030,784 | 08,279,438 | 40,911,774 | 707,003,905 |
| Leno | 459,395,658 | 452,434,223 | 479,956,117 | 133 | 3,042,028 | 1,160,300 | 484,845,748 | 57,801,972 | 462,332,491 | 462,001,599 | 493,184,939 | 75,880,806 | 82,444,693 | 480,986,201 | 504,752,172 |
| Lincoln | 327,708,248 | 331,340,537 | 369,363,091 | 402,639,056 | 425,978,421 | 466,573,073 | 466,138,732 | 439,194,737 | 446,132,046 | 451,111,944 | 474,170,558 | 481,712,707 | 523,188,136 | 586,401,157 | 634,594,224 |
| Macon | 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 | 418,717,220 | 445,185,068 |
| Madison | 37,14 | 41,326,510 | 39,295,693 | 41,681,169 | 48,831,300 | 54,728,489 | 84 | 6 | 70,008,035 | 70,914,100 | 5,032,396 | 77,980,332 | 9,149,580 | 85,131,990 | 5,782,217 |
| M | 157,64 | 124,564,930 | 133,900,577 | 122,816,570 | 128,396,051 | 135,922,732 | 151,868,561 | 163, | 174,104,890 | 176,101,795 | 44 | 461 | 43 | 86 | 131 |
| M |  | 161,4 | 177,112,381 | 202, | 16, | 23, | 243, | 236, | 244,051,224 | 248,385,595 | 281 | , | 291,446,832 | 306,649,350 | 318, |
| Mecklenburg.... | 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 | 18,298,730,968 | 19,643,687,312 |
| Mitchell... | 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 | 127,524,695 | 130,054,551 |
| Montg | 116,150,422 | 116,284,971 | 121,825,842 | 14 | 130,805,864 | 50 | 32 | 10 | 120,849,694 | 118,701,312 | 334 | 133,776,188 | 137,447,501 | 150,120,109 | 162,476,299 |
| Moore.............. |  | 591,714,555 |  | 691,730,175 | 749,383,341 | 830,853,109 | 804,634,136 | 743,499,477 | 849,424,339 | 893,991,000 | 928,085,654 | 955,312,120 | 1,003 | 1,072,932,381 | 1,136,776,167 |
| ash. | 762, | 751,036,764 | 809,869,124 | 825,768 | 881,827,186 | 905,246,300 | 881,919,599 | 817,540,894 | $869,004,7$ | 868,253,556 | 906,710,215 | 875,986,229 | 879,082,613 | 921,377,480 | 97, |
| New Hanover. | 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 | 3,757,376,202 | 4,033,313,586 |
| North | 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 | 76,568,553 | 92,012,357 |
| Onsl | 746,0 | 806,180 | 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 | 1,876,170,696 | 1,884,607,709 |
| Orange | 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 | 1,476,943,491 | 1,567,807,425 |
| Pamlico | 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 | 76,249,732 | 80,432,280 |
| Pasquotank | 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 | 403,989,681 | 452,153,218 |
| Pender.. | 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 | 359,173,557 | 403,279,198 |
| Perquimans | 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 | 53,510,342 | 60,797,932 |
| Person | 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 | 282,345,552 | 295,455,471 |
| Pitt. | 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 | 2,021,702,242 | 2,146,289,368 |
| Polk.. | 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 | 113,499,877 | 122,013,129 |
| Randolph | 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 | 932,298,537 | 1,039,470,412 |
| Richm | 225,247,724 | 226,391,583 | 234,401,837 | 261,190,446 | 253,927,492 | 252,916,203 | 005 | 259,981,351 | 286,548,286 | 291,367,239 | 17,536,062 | 5,340,08 | 88,416,18 | 334,218,053 | 357,250,304 |
| Robeson | 551 | 571,900,941 | 605,410,092 | 639,597,089 | 663,351,320 | 140 | 685,427,894 | 706,875,459 | 751,805,952 | 783,055,223 | 835,941,100 | 842,155,118 | 857,451,639 | 925,722,261 | ,36 |
| Rockinghan | 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 | 599,889,640 | 623,152,389 |
| Rowan... | 683,754,759 | 690,358,540 | 690,736,247 | 749,358,278 | 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 | 1,100,048,946 | 1,166,662,819 |
| Rutherfor | 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 | 5,142,754 | 529,910,354 | 449,728,791 | 449,951,605 | 458,571,505 | 518,663,223 |
| Samp | 264 | 264,916,547 | 2 | 324,030,470 | 337,644,734 | 321,390,360 | 296,153,112 | 277,599,642 | 333,868,899 | 351,460,317 | 374,151,086 | 2,673 | 380,454,970 | 414,253,83 | 455,902,149 |
| Scotland | 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 | 251,929,157 | 266,860,665 |
| Stanly.. | 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 | 439,232,678 | 467,265,254 | 516,303,810 |
| Stokes.. | 103,343,735 | 130,813,237 | 163,578,932 | 238,915,434 | 238,746,745 | 160,047,602 | 124,028,213 | 124,954,131 | 142,467,728 | 149,401,022 | 155,523,302 | 162,966,174 | 167,399,343 | 175,719,797 | 202,701,209 |
|  | 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 | 781,623,33 | 829,841,645 |
| Swain. | 47,327,196 | 48,741,974 | 52,372,195 | 54,949,196 | 62,223,783 | 71,207,114 | 76,986,883 | 76,867,665 | 94,250,08 | 89,998,464 | 93,184,299 | 90,696,809 | 93,315,595 | 105,033,670 | 123,806,048 |
| Transylv | 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 | 274,634,123 | 298,920,589 |
| Tyrrell.... | 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 | 18,432,369 | 21,170,151 |
| Union.. | 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 | 1,610,426,785 | 1,799,712,318 |
| Vance. | 289,727,197 | 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 | 383,759,334 | 417,768,054 |
| Wake. | 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 | 13,296,228,987 | 14,319,129,427 |
| Warren. | 41,616,695 | 42,183,631 | 43,723,156 | 41,442,182 | 46,472,125 | 48,780,719 | 54,745,601 | 1,161,396 | 56,345,520 | $\mathbf{6 0 , 8 8 6 , 1 6 4}$ | 68,481,661 | 67,851,428 | 67,202,157 | 68,170,385 | 73,027,114 |
| Washington | 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 | 72,006,042 | 72,803,309 |
| Watauga.... | 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 | 725,223,019 | 774,529,812 |
| Wayne. | 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 | 1,049,446,644 | 1,099,388,616 |
| Wilkes. | 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 | 512,063,937 | 529,554,376 |
| Wilso | 584,163,372 | 602,766,401 | 605,917,009 | 618,973,672 | 655,421,093 | 739 | 780,55 | 709,357,554 | 749,820,100 | 737,674,146 | 769,341,633 | 797,319,829 | 793,246,943 | 829,972,195 | 909,128,06 |
| Yadkin. | 129,317,970 | 126,963,720 | 129,809,401 | 131,957,461 | 139,046,517 | 158,886,739 | 162,742,911 | 162,061,280 | 167,312,590 | 159,417,008 | 158,990,974 | 164,421,484 | 170,615,0 | 184,516,84 | 196,776,548 |
| Yancey ............ | 74,036,299 | 69,318,739 | 77,327,659 | 82,623,177 | 106,316,226 | 119,212,606 | 131,776,017 | 109,013,164 | 91,444,483 | 96,196,941 | 98,553,580 | 99,926,831 | 97,630,995 | 103,501,033 | 107,936,282 |
| Unallocated...... | 13,430,239,185 | 15,166,495,418 | 13,586,551,059 | 13,892,098,455 | 16,582,567,616 | 16,136,931,485 | 17,956,401,938 | 15,525,292,764 | 8,309,029,652 | 6,957,245,250 | 6,931,766,451 | 6,677,371,900 | 7,168,744,090 | 7,607,623,773 | 7,531,132,868 |
| Statewide totals | 78,529,670,853 | 83,594,594,759 | 87,842,449,881 | 93,212,640,754 | 101,551,856,254 | 106,587,219,763 | 107,937,193,038 | 99,691,217,415 | 94,620,555,817 | 96,759,102,306 | 102,830,051,937 | 105,367,312,381 | 110,350,582,099 | 120,304,939,287 | 128,156,846,619 |

## 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 class fied according to the business classification code assigned during the sales and use tax business registration proces.
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 $\mathbf{3 0}$ of a given year by merchants. Taxable retail sales derived from utility service 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


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



 Effective October 1, 2007, bakery thrift store sales of breads, 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
Effective July 1, 2014, the State general rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store.
Changes in State 1\% and 3\% rates in 2005-06 and 2015-16:

Various farm items and fuel used for farming and commercial laundry operations were exempted from taxation (previously taxed at the $\mathbf{1 \%}$ State sales tax rate). Additionally, various types of machinery (farm, telephone company property,
 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 $5 F$ (refer to Table 45 ).

$1 \%$ privilege tax as appropriate.)
Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the $\mathbf{4 . 7 5 \%}$ general State rate of tax (previously $\mathbf{3 \%}$ State rate) with a maximum tax per article of $\$ \mathbf{2}, 500$ (previously $\$ 1,500$ ).
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 (f fty percent [50\%] of the sales price effective September 1, 2014) 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 $\mathbf{2 \%}$ State tax rate with a $\$ 300$ maximum tax per section; modular homes were subject to a preferential $\mathbf{2} 5 \%$ 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.


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

|  | Year-over-year \% change |  |  |  |  |  |  |  |  |  |  |  |  |  | County | Year-over-year \% change |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | 03/02 | 04/03 | 05/04 | 06/05 | 07/06 | 08/07 | 09/08 | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 |  | 03/02 | 04/03 | 05/04 | 06/05 | 07/06 | 08/07 | 09/08 | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 |
| Alamance.. | 0.1\% | 9.2\% | 4.7\% | 7.5\% | 12.3\% | $65 \%$ | -2.0\% | -4.6\% | $109 \%$ | $91 \%$ | $08 \%$ | 9.4\% | 99\% | 9.2\% | Johnston | 8.2\% | 20.7\% | 9.4\% | 2.4\% | $81 \%$ | -31\% | -58\% | 83\% | 31\% | $59 \%$ | $35 \%$ | $45 \%$ | 93 | 65\% |
| Alexand | 7.4\% | 5.4\% | 5.7\% | 0.9\% | 6.7\% | -9 3\% | -5.4\% | 24 3\% | 6.7\% | 99\% | 0.4\% | -01\% | 55\% | 8.0\% | Jon | 1.5\% | 30.5\% | -9.5\% | -4 8\% | -15\% | -39\% | -31\% | 25.7\% | -2.2\% | 13.0\% | -123\% | 2.4\% | -2.4\% | 33\% |
| Allegha | 5.5\% | 12.9\% | 13.2\% | 13.7\% | 9.6\% | $49 \%$ | 169\% | -4.2\% | 7.6\% | -0.7\% | -59\% | 5.4\% | 6.2\% | 2.4\% |  | 4.5\% | 13.3\% | 8.2\% | 25\% | $21 \%$ | -09\% | -7.7\% | -0.4\% | 11.4\% | 83\% | -0.6\% | -0.6\% | 5.4\% | 103\% |
| son | 3.1\% | 4.3\% | 3.9\% | 7.6\% | -1.3\% | -2.2\% | -2.4\% | 53\% | 4.7\% | 43\% | 1.4\% | 8.4\% | 1.7\% | 10 1\% | Lenoi | -1.5\% | 6.1\% | 2.2\% | 108\% | -9.6\% | -13\% | -5.6\% | 1.0\% | -0 1\% | 6.7\% | -35\% | 1.4\% | -03\% | 49\% |
| Ashe. | 15.5\% | 8.4\% | 2.1\% | 3.6\% | 17.3\% | 33\% | -61\% | 45\% | 4.7\% | 41\% | -3.2\% | 2.7\% | 9.0\% | $131 \%$ | Lincol | 1.1\% | 11.5\% | 9.0\% | 58\% | 95\% | -0 1\% | -58\% | 1.6\% | 11\% | 51\% | 1.6\% | 8.6\% | $121 \%$ | 8.2\% |
| Avery. | 0.9\% | 2.9\% | 4.9\% | 9.2\% | 16.5\% | 28\% | 13.7\% | 133\% | 1.7\% | -09\% | 1.7\% | 6.6\% | 103\% | $71 \%$ | Ma | 4.9\% | 8.8\% | 8.2\% | 83\% | 89\% | -2.0\% | -113\% | -49\% | -0.4\% | 38\% | 45\% | 2.7\% | 7.2\% | 63\% |
| Beaufort | 10. | 9.1\% | 16. | -3. | -12.1\% | 6.0\% | -4 5\% | 4.2\% | 7\% | 9\% | -51\% | -2.2\% | 15.7\% | 2\% | M | 11.3\% | -4.9\% | 6.1\% | 17.2\% | 12 1\% | 05\% | -1.0\% | 285 | $13 \%$ | $58 \%$ | $39 \%$ | $15 \%$ | 7.6\% | 125\% |
| Bertie. | 10. | 18.8\% | 12.4 | 27. | -27.5\% | -2.2\% | 0.0\% | 59.7\% | 3\% | 4.2\% | 8 5\% | $39 \%$ | 9.6\% | 3\% | Mar | -21.0\% | 7.5\% | -8.3\% | $45 \%$ | $59 \%$ | 11.7\% | 79 | 6.2\% | $11 \%$ | $99 \%$ | -55\% | 0.0\% | 3.0\% | 0.4\% |
| Bladen. | 36 | 6.1\% | \% | -8. | -25 | 10.4\% | \% | \% |  | 73\% |  | 18\% | 1.4\% | 3.0\% | Mc | 1.7\% | 9.7\% | 14.6\% | 68\% | 95\% | $25 \%$ | -2.7\% | 3.2 | 18\% | 13.2\% | -35\% | 7.4\% | 5.2\% | 4.0\% |
| Brunswic | 10.2\% | 4\% | 8\% | 9.6\% | 10.5\% | -03\% | -4.4\% | 2\% | 4.0\% | 6.7\% | $71 \%$ | 78\% | 101\% | 7.7\% | Mecklenbu | 2.7\% | 3\% | 8.1\% | 12.4\% | 5.4\% | 0.7\% | -12.0\% | $63 \%$ | 3.2\% | $85 \%$ | $48 \%$ | 5.6\% | 11.4\% | 3\% |
| Bun | 3.7\% | 6.6\% | 5\% | 8.8\% | 12.5\% | -1.6\% | \% | 4\% | 8\% | 9\% | 98\% | 43\% | 13.6\% | 93\% |  | 2.7\% | 4\% | 6.7\% | -2.2\% | $118 \%$ | -5.4\% | 0 1\% | -08\% | 39 | 64 | 6.0\% | 38\% | 05 | 2.0\% |
| Bu | 0.3\% | 10.5\% | -0.4\% |  | 3.4\% | 2. | -59 | 10.2\% |  | 2.6\% | \% | 6.0\% | 6.7\% | 5\% | Mont | 0.1\% | 4.8\% | 17.4\% | -85\% | -39 | -103\% | -69\% | 15.0 | -18\% | 48 | 75 | 2.7 | .2\% | .2\% |
| Ca | 7.3 | 7.5\% | 9.7\% | 9.2\% | 10.5\% | -1.2\% | -2.0\% | 10.0\% | 28\% | 11.6\% | 63\% | $61 \%$ | 9.6\% | \% |  | 3.7\% | .1\% | 8.2\% | 83\% | $109 \%$ | -3.2\% | -7.6\% | 14.2\% | 5.2\% | 38 | $29 \%$ | 5.0 | 6 | .0\% |
| Cald | 1.2\% | 7.0\% | 0.9\% | 3. | 6.8\% |  | -1.6\% | -0.2\% | 2.4\% | 8.0\% | -31\% | 53\% | 13.4\% | 2.0\% | Nash | -1.5\% | 7.8 | 2.0\% | $68 \%$ | 2.7 | -2.6\% | -73 | 63 | -0 $1 \%$ | 4.4 | -3.4 | 0.4 | 48 | 7.2\% |
| amde | 40.2\% | -1.8\% | 7.6\% | 53.8\% | 0.3\% | 5.6\% | $148 \%$ | $391 \%$ | 11 1\% | -15\% | -1 5\% | -3.2\% | -13\% | 123\% | New Hanover.. | 6.1\% | 9.7\% | 10.0\% | 8.6\% | 33\% | -33\% | -98\% | $18 \%$ | 88\% | 109\% | 3.0\% | 4.0\% | 11.0\% | 73\% |
| Carteret | 7.5 | 11.4\% | 5.7\% | 10.2\% | 8.3\% | -39\% | -3.6\% | 15\% | 0.0\% | 7.0\% | -11\% | 6.2\% | 7.6\% | 6.4\% | Northamp | 10.8\% | 18. | -8. | 23 | -113\% | 0.6\% | -93\% | 619\% | $61 \%$ | $59^{\circ}$ | 193 | -7.2\% | 45 | 20.2\% |
| wel | 21.6\% | -7.1\% | 7.5\% | -6.5\% | -1.2\% | -2.0\% | -23\% | 44.4\% | 153\% | 17.2\% | -12.4\% | 4 5\% | $99 \%$ | 8\% | Onslow. | 8.1\% | 20.1\% | 9.6 | $63 \%$ | 9.7\% | -0.2\% | 5.2 | 165\% | 83\% | 10 8\% | 3.2\% | -1.4\% | 15 | \% |
| taw | 1.3 | 6.5\% | 4.2\% | 7.3\% | 6.6\% | -0.6\% | 10.0\% | $03 \%$ | 3.4\% | 2.6\% | -0.6\% | 33\% | 83\% | 81\% | Orange | 7.1\% | 2.7\% | 3.3 | 7.6 | $45 \%$ | 25\% | -4.6 | 6.6\% | 3.0\% | 4.0 | 11 1\% | 21.0\% | 38 | 6.2\% |
| Chatham | 7.2\% | 10.9\% | 4.1\% | 0.2\% | 24.0\% | 2.2\% | -6 5\% | 18.7\% | 63\% | 35\% | 4.7\% | 7.7\% | 12.6\% | $131 \%$ | Pamlico | 3.0\% | 10.5\% | 14.5\% | 15.7\% | -4.0\% | 199\% | 2.6 | -48\% | $125 \%$ | -33\% | -0 1\% | 6.6\% | 95 | 55\% |
| Cherokee. | 8.9\% | 4.5\% | 9.0\% | 13.5\% | 8.5\% | $119 \%$ | -5.0\% | -12 1\% | $03 \%$ | $18 \%$ | -1.6\% | 18\% | 10 1\% | 8.0\% | Pasquotank | 2.6\% | 17.0\% | 1.5\% | 105\% | 58\% | -3.6\% | -51\% | -09\% | 1.2\% | 6.7\% | 99\% | -11.4\% | 59 | 119\% |
| ow | 2.9\% | 16.1\% | 0.6\% | 7.1\% | 4.8\% | -59\% | -9.6\% | 273\% | 4.6\% | 48\% | -1.2\% | 45\% | 19\% | 12.7\% | Pende | 16.8\% | 17.1\% | 12.1\% | 24.7\% | $78 \%$ | -1.2\% |  | 11.6\% | 85\% | 8.6\% | 28\% | $6.4{ }^{\circ}$ | 14.7 | 123\% |
| Clay. | 2.6\% | 16.9\% | 13.9\% | 9.7\% | -4.2\% | -15\% | -9.4\% | $173 \%$ | -3.2\% | 3.6\% | -1\% | $108 \%$ | 4.0\% | 6.0\% | Perquima | 25.7\% | 15.8\% | -0.1\% | 14 5\% | 215 | 4.0\% | -21.2 | 14.4 | $09 \%$ | $19 \%$ | 10 5\% | 8.4\% | 5.4\% | 13.6\% |
| Cleve | 4.8\% | 5.0\% | 5.8\% | 2.4\% | 1.8\% | 0.2\% | 0.6\% | -9 8\% | 10.7\% | 83\% | 0.7\% | -1.2\% | 14 5\% | 18\% | Per | 8.9\% | 8.0\% | 7.2\% | 0.6\% | 5.7\% | 31\% | -5.4\% | -4 9\% | $18 \%$ | 9.4\% | -3.6\% | 5.7\% | 4.7\% | 4.6\% |
| Columbu | 5.7\% | 9.2\% | 7.4\% | 0.3\% | .0\% | -3.6\% | -0.2\% | -0.7\% | 1.4\% | 23\% | 51\% | 4\% | $08 \%$ | 4.4\% | Pitt... | 11.8\% | 14.9\% | 0.6 | -01\% | 5.0\% | 1.2\% | -6 5\% | 17.6\% | 71\% | $31 \%$ | 15\% | $03 \%$ | 9.2 | 6.2\% |
| Craven | 7.0\% | 12.2\% | , | 10.4\% | 4.9\% | -3.0\% | 51\% | 4.0\% | -29\% | 8.7\% | -3.2\% | -03\% | 69\% | 8.0\% | Polk. | -0.1\% | 6.3\% | 3\% | $113 \%$ | 31\% | 61\% | -13.0\% | 22.2\% | -03\% | 5.7\% | 11\% | 145\% | 18.4 | 75\% |
| Cumberlan | 4.6\% | 11.8\% | 6.0\% | 5.1\% | 7\% | 0.2\% | 3.4\% | 139\% | 4.2\% | 4.6\% | 08\% | -1.4\% | 5.2\% | 4.2\% | Randolp | 2.2\% | .1\% | 1.8 | 1.7\% | 6.7\% | -1.4\% | -03\% | 3.0\% | 10 \% | $31 \%$ | -03\% | 19\% | 6.4\% | 5\% |
| C | 14.2 | 12.4 | 3.4\% | 10.0\% | -0.9\% | 19\% | -2 1\% | $408 \%$ | 43\% | 13 3\% | $48 \%$ | 5\% | .6\% | 5.6\% | Richmond | 0.5\% | 3.5\% | 11 | -2 8\% | -0.4 | 0 | 2.0\% | 10.2 | 1.7\% | 9.0\% | -7.0\% | -2 3\% | 15 | 9\% |
| Dare |  | 7.9\% | 5.2\% | , | 4.1\% | -0.4 | -1.4\% | -101\% | 4.4\% | 55\% | 2.7\% | \% | 5.2\% | 58\% | Robes | 3.7\% |  |  | 3.7 | 8.6 | -48 | 31\% |  | 4.2\% | $68 \%$ | 0.7\% | 18 | 8.0\% | $78 \%$ |
| Davids | 0.9\% | 14.9\% | 7.1\% | 4.4\% | 4.8\% | -2 | -5 | -5.2\% | 33\% | \% | -0.5\% | 35\% | $149 \%$ | 95\% | Rocki | -2.3 |  |  | 7.6\% | 8.4\% | -2.7\% | $31 \%$ | 7.2 | 4.6 | 5.7\% | -49\% | 13 | 7.0\% | 39\% |
| Da | -7.4\% | 7.6\% | 9.6\% | 15.7\% | 14.6 | -1.2\% | 0 1\% | 1.6\% | -13\% | 58\% | 17.0\% | 88\% | 2.4\% | 4\% | Rowa | 1.0\% | 1\% | 8.5\% | -08\% | 3.6\% | 08 | -4 8\% | 11.0 | 12 1\% | 59 | -35\% | 65\% | 9.7 | 61\% |
| Dupli | 6.6\% | 9.6\% | 11.1\% | 7.1\% | -5.7\% | -2. | 43\% | $88 \%$ | 7.0\% | 83\% | 6.4\% | 0 5\% | 1.7\% | 75\% | Rut |  | 7.7\% | 1.4\% | 4.0\% | $53 \%$ | 3.40 | -11\% |  | -0.2\% | 16.4 | 151 |  |  | 31\% |
| Dur | 18.9\% | 1.1\% | 6.7\% | 5.2\% | \% | -2 5\% | -2.0\% | $108 \%$ | $35 \%$ | 65\% | 10.6\% | 12.2\% | $108 \%$ | $59 \%$ | Samps |  | 14.7\% | 6.7 | 4.2\% | -48\% | -79\% | -6 | $143 \%$ | $53 \%$ | 65 | -1.6 | 3.4 | 89 | 10 1\% |
| Edgecom | 8.4 | 6.5\% | 3. | -0.5\% | 8.4\% | 33\% | 0.2\% | -41\% | 73\% | $79 \%$ | -8.2\% | 7.6\% | 0.2\% | 2.6\% | Scotland | 13.4\% | 14.2\% | 9.4 | -0.6\% | 0.2\% | -4.2\% | -19\% | -2.4\% | -5 1\% | $18 \%$ | -3.4 | 3.2 | 45 | 59\% |
| Forsyth. | 7.2\% | 6.6\% | 6.3\% | 4.6\% | 3.7\% | 0.7\% | -9 1\% | -3.2\% | 5.2\% | $51 \%$ | -08\% | 2.4\% | 8.7\% | 8.0\% | Stanly. | 1.4\% | 1.6\% | 15.0\% | $11 \%$ | 8.6\% | -3.0\% | -4 1\% | -53\% | 1.2\% | 1.0\% | $28 \%$ | -0.4\% | 6.4\% | 105\% |
| Franklin. | 2.6\% | 21.0\% | 12.2\% | 18.8\% | 7.0\% | -7.7\% | 10.6\% | -89\% | 23\% | 10.0\% | 35\% | 5.4\% | $115 \%$ | 10 5\% | Sto | 26.6\% | 25.0\% | 46.1\% | -01\% | -33.0\% | -225\% | $0.7 \%$ | 79 | 49\% | $41 \%$ | $48 \%$ | 2.7\% | 5.0\% | 15.4\% |
| G | 5. | 5.1 | 5.5 | -0.3\% | 9.1\% | -1.2\% | -4.6\% | 18\% | 3.7\% | 9.6\% | -23\% | 3.0\% | 99\% | 8.0\% | Surry |  | 5.6 | 9.1 | 6.6\% |  | -5.6 |  |  | 25 | 11 |  | 2.2 | 5.4 | 6.2\% |
| Gates | 1.9\% | 16.6\% | 15.9\% | -2.2 | -15.7\% | 6.0\% | 2.6\% | 45.4\% | 2.0\% | 6.7\% | 9.6\% | 6.7\% | 6.6\% | 65\% | Swain. | 3.0\% | 7.4\% | 4.9\% | 13.2 | 14.4 | 81 | -0.2 | 148 | -4 5\% | $35 \%$ | -2.7\% | $29 \%$ | 12.6 | 179\% |
| Grab | 5.7\% | 22.9\% | 2.6\% | 15.0\% | 11.3\% | 0.6\% | 10.6\% | 11 1\% | 19\% | 11.7\% | 7.2\% | -2 1\% | $18 \%$ | 10 \% | Transylv | 6.4\% | 6.2\% | 14.0\% | 11 8\% | 15.6\% | -1 5\% | -113 | -9 3\% | 11\% | 1.2\% | 7.0\% | 1.4 | 9.2\% | $88 \%$ |
| Granvill | 6.6\% | 11.6\% | 2.6\% | 8.7\% | -1.5\% | -6 3\% | 1.7\% | 13 5\% | 05\% | 55\% | 3.6\% | 5.4\% | 12.4\% | 4.4\% | Tyrrell. | -0.1\% | 3.9\% | 0.9\% | 16.4\% | 1.6\% | -01\% | -6.4 | 27.7\% | -7 1\% | 25.4\% | $21 \%$ | 4.7\% | -29 | 149\% |
| Greene. | 3.3\% | 13.5\% | 8.7\% | 1.9\% | 7.7\% | -58\% | -55\% | 24.7\% | $61 \%$ | 13.6\% | -6.7\% | 51\% | 75\% | $68 \%$ | Union.. | 0.8\% | 8.5\% | 10.6\% | 159\% | 10.7\% | -1.4\% | -31\% | -79\% | 4.2\% | 6.7\% | $103 \%$ | $105 \%$ | 10.2\% | 118\% |
| Guilford | 1. | 4.8\% | 6.6\% | 1.8\% | 5.7\% | 15\% | -8.0\% | -10.0\% | $65 \%$ | 5.2\% | 0 1\% | 4.0\% | 99\% | 4.0 | Vance | 1.8\% | 4.1\% | 3.0\% | 1.2\% | $105 \%$ | -99\% | -2.4 | $119 \%$ | -4 8\% | $51 \%$ | -2.7\% | $41 \%$ | $4.4 \%$ | 89\% |
|  | 5.5\% | 9.4\% | 7.0\% | -0.2\% | 0.7\% | -29\% | 2.7\% | $61 \%$ | $13 \%$ | 103\% | 0 1\% | $38 \%$ | 6.6\% | 19\% | Wake | 6.5\% | 11.8\% | 5.8\% | 10 5\% | 9 1\% | 0.7\% | -85\% | -48\% | 2.6\% | $63 \%$ | 5.2\% | $58 \%$ | 10 1\% | 7.7\% |
| Har | 3.5\% | 13.0\% | 14.6\% | 6.4\% | 12.7\% | -8 1\% | -2 8\% | 5.4\% | $41 \%$ | 5.2\% | 4.4\% | $45 \%$ | 14.6\% | 11 1\% |  | 1.4\% | 3.6\% | -5.2\% | 12 \% | 5.0\% | 12.2\% | -65\% | 1.0\% | $81 \%$ | 125\% | -09\% | -1.0\% | 1.4\% | $71 \%$ |
| Haywood.. | 1.7\% | 10.6\% | 1.2\% | 9.6\% | 10.8\% |  | -109\% | $61 \%$ | -03\% | 43\% | 3.7\% | $09 \%$ | 11.6\% | 6.0\% | Washingt | 1.9\% | 10.8\% | 0.0\% | $03 \%$ | -08\% | 3.4\% | 8.0\% | 125\% | 8.4\% | 19\% | -31\% | 3 5\% | 0 5\% | 11\% |
| Henderson. | 14.7\% | 7.7\% | 3.1\% | 2.2\% | 15.3\% | -8.0\% | -7 8\% | -0 5\% | 1.7\% | 2.2\% | 9.4\% | $25 \%$ | 9.6\% | 11\% | Watauga. | 3.6\% | 7.1\% | 6.0\% | $68 \%$ | $85 \%$, | $09 \%$ | -85\% | -3.7\% | $09 \%$ | 29\% | 0.6\% | 7.7\% | 63\% | 68\% |
| Hertford | 4.2\% | 8.6\% | 8.7\% | 0.8\% |  | 2.4\% | 2.4\% | -0.7\% | 123\% | 10.7\% | -09\% | 33\% | 3.0\% | $11 \%$ |  | 1.8 | 10.7\% | 4.80 | 6.2\% | 5.6 | -3.2\% | -01\% | -83\% | 5.2\% | $131 \%$ | -43\% | 0.0\% | $7.4{ }^{\circ}$ | 48\% |
| Hok | 22.5\% | 9.1\% | 13.2\% | 11.6\% | -9.6\% | -39\% | 0.4\% | 58.4\% | 23.2\% | $11 \%$ | 18.4\% | -1\% | $38 \%$ | 5.0\% | Wilke | 0.5\% | 6.2\% | 1.3\% | -1.7\% | 43\% | -2.0\% | -95\% | 59 | 4.4\% | 10.6\% | -03\% | 6.6\% | 0.7\% | 3.4\% |
|  | -0.1\% | -2.7\% | 2.2\% | 1.8\% | 4.4\% | 9.7\% | -7.0\% | 135\% | 19\% | $18 \%$ | -25\% | 6.7\% | 3.0\% | . |  | 3.2\% | 0.5\% | 2.2\% | 59 | 128 | 55 | -91\% | 2.2\% | -1.6\% | $43 \%$ | 3.6 | -0 5\% | 4.6\% | 95\% |
| Iredell. | 11.7\% | 16.8\% | 10.5\% | 11.8\% | 7.2\% | -1.6\% | -10.2\% | -31\% | 4.4\% | $123 \%$ | -23\% | 55\% | 11 1\% | 6.0\% | Yadkin | -1.8\% | 2.2\% | 1.7 | 5.4\% | $143 \%$ | 2.4\% | -0.4\% | -1.4\% | -4.7\% | -03\% |  | 38 | 81 | 6.6\% |
| son | 4.5\% | 5.2\% | 8.9\% | 5.3\% | 22.4\% | -1 1\% | -7 5\% | 5.7\% | -15\% | 55\% | $09 \%$ | $78 \%$ | 13.2\% | .0 | Yancey. | -6.4\% | 11.6\% | 6.8 | 28.7\% | 121 | 105\% | -173 | -143 | 5.2\% | 2.4 | 1.4 | -23 | 6.0 | 43\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Ünallocated. | 12.9\% | 10.4\% | 2.2\% | 19.4\% | -2.7\% | 11 $3 \%$ | -135 | -31.4\% | 163\% | -0.4 | -3.7\% | 7.4 | $61 \%$ | 1.0\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Statewide totals | 6.4 | 5.1\% | 6.1 | 8 | 5.0\% | 13\% | -7.6 | -51\% | $23 \%$ | 63 | 25 | 4.7\% | 9.0 | $65 \%$ |

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2001-2002 AND 2015-2016
RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

| Fiscal year 2001-2002 |  |  |  |  |  | Fiscal year 2015-2016 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | Rank | $\begin{array}{\|c\|} \hline \% \\ \text { of total } \\ \hline \end{array}$ | County | Rank | $\begin{gathered} \% \\ \text { of total } \end{gathered}$ | County | Rank | $\begin{array}{\|c\|} \hline \% \\ \text { of total } \end{array}$ | $\begin{array}{\|c\|} \hline \% \text { change } \\ 16 / 02 \\ \hline \end{array}$ | County | Rank | $\begin{gathered} \mathrm{\%} \% \\ \text { of total } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \text { change } \\ 16 / 02 \\ \hline \end{array}$ |
| Alamance... | 13 | 1.24\% | Johnston... | 21 | $088 \%$ | Alamance... | 10 | 1.71\% | 143.13\% | Johnston... | 18 | 1.20\% | 140.17\% |
| Alexander... | 77 | 0.11\% | Jones......... ...... | 96 | 0.03\% | Alexander.... | 76 | 0.13\% | 107.51\% | Jones................ | 99 | 0.02\% | 51.31\% |
| Alleghany... | 85 | 0.05\% | Lee. | 36 | 0 50\% | Alleghany......... | 91 | 0.05\% | 84.55\% | Lee. | 36 | 0.54\% | 91.08\% |
| Anson.............. | 78 | 0.10\% | Lenoir.............. | 35 | $056 \%$ | Anson... | 78 | 0.11\% | 88.04\% | Lenoir.............. | 46 | 0.39\% | 23.31\% |
| Ashe............ | 73 | 0.14\% | Lincoln.... | 44 | $039 \%$ | Ashe... | 68 | 0.18\% | 128.59\% | Lincoln. | 39 | 0.49\% | 122.43\% |
| Avery... | 69 | 0.16\% | Maco | 46 | $037 \%$ | Avery | 69 | 0.18\% | 97.21\% | Mac | 50 | 0.35\% | 66.85\% |
| Beaufort | 49 | 0.34\% | Madison........... | 89 | 0.05\% | Beaufort. | 52 | 0.34\% | 75.88\% | Madison.. | 841 | 0.07\% | 180.89\% |
| Bertie... | 95 | 0.03\% | Martin............ | 68 | 0 18\% | Bertie..... | 86 | 0.06\% | 253.04\% | Martin............ | 74 | 0.15\% | 48.27\% |
| Bladen.. | 72 | 0.15\% | McDowell.......... | 64 | 0 20\% | Bladen.... | 73 | 0.15\% | 81.38\% | McDowell.......... | 61 | 0.25\% | 120.64\% |
| Brunswick.... | 26 | 0.74\% | Mecklenburg.... | 1 | 1238\% | Brunswick... | 191 | 1.13\% | 170.05\% | Mecklenburg.... | 11 | 15.33\% | 118.09\% |
| Buncombe.. | 6 | 2.81\% | Mitchell........... | 76 | 0 12\% | Buncombe. | 6 | 3.67\% | 130.08\% | Mitchell........... | 79 | 0.10\% | 44.42\% |
| Burke......... | 39 | 0.46\% | Montgomery..... | 74 | 0 14\% | Burke. | 38 | 0.51\% | 93.93\% | Montgomery..... | 77 | 0.13\% | 63.32\% |
| Cabarrus.. | 10 | 1.51\% | Moore.. | 27 | 0.71\% | Cabarrus. | 9 | 2.42\% | 182.32\% | Moore. | 23 | 0.89\% | 120.17\% |
| Caldwell.. | 42 | 0.44\% | Nash................ | 19 | 0 92\% | Caldwell........... | 41 | 0.45\% | 80.60\% | Nash... | 29 | 0.77\% | 48.46\% |
| Camden.... | 98 | 0.02\% | New Hanover.... | 7 | 257\% | Camden.. | 971 | 0.04\% | 255.58\% | New Hanover. | 7 | 3.15\% | 115.59\% |
| Carteret. | 28 | 0.71\% | Northampton.... | 91 | 0.04\% | Carteret | 27 | 0.81\% | 101.87\% | Northampton.... | 85 | 0.07\% | 228.27\% |
| Caswell. | 94 | 0.03\% | Onslow............. | 18 | 0 93\% | Caswell.. | 951 | 0.05\% | 141.44\% | Onslow............. | 15 | 1.47\% | 179.06\% |
| Catawba... | 9 | 1.75\% | Orange............. | 16 | 0 97\% | Catawba | 12 | 1.65\% | 65.55\% | Orange........ ..... | 17 | 1.22\% | 122.33\% |
| Chatham. | 57 | 0.24\% | Pamlico... | 90 | 0.04\% | Chatham. | 42 | 0.42\% | 209.60\% | Pamlico.. | 87 | 0.06\% | 156.67\% |
| Cherokee......... | 58 | 0.24\% | Pasquotank....... | 48 | 035\% | Cherokee.... | 671 | 0.20\% | 49.62\% | Pasquotank....... | 49 | 0.35\% | 79.65\% |
| Chowan.... | 80 | 0.07\% | Pender.... | 71 | 0 15\% | Chowan... | 82 | 0.09\% | 118.16\% | Pender.. | 55 | 0.32\% | 269.39\% |
| Clay................ | 87 | 0.05\% | Perquimans...... | 97 | 0.03\% | Clay.. | 90 | 0.05\% | 99.61\% | Perquimans...... | 93 | 0.05\% | 218.38\% |
| Cleveland... | 32 | 0.65\% | Person............. | 59 | $023 \%$ | Cleveland. | 33 | 0.64\% | 73.05\% | Person.............. | 65 | 0.23\% | 80.47\% |
| Columbus.. | 52 | 0.31\% | Pitt.... | 12 | $133 \%$ | Columbus. | 59 | 0.28\% | 59.61\% | Pitt................... | 11 | 1.67\% | 121.35\% |
| Craven......... | 30 | 0.67\% | Polk................. | 81 | 0.07\% | Craven........ | 30 | 0.77\% | 103.58\% | Polk................. | 81 | 0.10\% | 147.90\% |
| Cumberland..... | 8 | 2.41\% | Randolph.......... | 25 | 0.75\% | Cumberland. | 8 | 3.01\% | 120.13\% | Randolph.......... | 26 | 0.81\% | 90.86\% |
| Currituck... | 65 | 0.19\% | Richmond.... | 53 | $028 \%$ | Currituck. | 51 | 0.34\% | 214.77\% | Richmond... | 57 | 0.28\% | 76.42\% |
| Dare..... | 15 | 1.09\% | Robeson..... | 31 | 0.66\% | Dare.. | 20 | 1.05\% | 69.66\% | Robeson.... | 28 | 0.78\% | 107.13\% |
| Davidson... | 23 | 0.84\% | Rockingham..... | 38 | 0.47\% | Davidson........... | 22 | 0.91\% | 91.46\% | Rockingham..... | 40 | 0.49\% | 84.15\% |
| Davie.............. | 67 | 0.18\% | Rowan.............. | 22 | $084 \%$ | Davie.. | 64 | 0.23\% | 130.76\% | Rowan.............. | 21. | 0.91\% | 91.35\% |
| Duplin............ | 61 | 0.21\% | Rutherford. | 45 | $039 \%$ | Duplin. | 56 | 0.28\% | 136.63\% | Rutherford.. ..... | 44 | 0.41\% | 84.32\% |
| Durham...... | 5 | 3.89\% | Sampson.......... | 51 | $032 \%$ | Durham.. | 4 | 5.04\% | 128.36\% | Sampson.......... | 48 | 0.36\% | 99.15\% |
| Edgecombe... | 55 | 0.27\% | Scotland.... | 56 | $025 \%$ | Edgecombe | 60 | 0.26\% | 68.43\% | Scotland.... | 66 | 0.21\% | 49.48\% |
| Forsyth............ | 4 | 4.00\% | Stanly............... | 40 | 0.46\% | Forsyth............ | 5 | 3.84\% | 69.19\% | Stanly............... | 45 | 0.40\% | 55.59\% |
| Franklin........... | 60 | 0.22\% | Stokes............. | 75 | $013 \%$ | Franklin... | 58 | 0.28\% | 125.55\% | Stokes...... | 71. | 0.16\% | 121.95\% |
| Gaston.. | 11 | 1.43\% | Surry............... | 33 | 0.62\% | Gaston | 14 | 1.52\% | 86.55\% | Surry... | 32 | 0.65\% | 85.61\% |
| Gates.... | 99 | 0.01\% | Swain.............. | 83 | 0.06\% | Gates............... | 98 | 0.03\% | 219.54\% | Swain.. | 80 | 0.10\% | 194.06\% |
| Graham.... | 93 | 0.03\% | Transylvania..... | 62 | $021 \%$ | Graham... | 96 | 0.04\% | 126.12\% | Transylvania..... | 63 | 0.23\% | 97.15\% |
| Granville.... | 63 | 0.20\% | Tyrrell.............. | 100 | 0.01\% | Granville. | 62 | 0.25\% | 116.90\% | Tyrrell.............. | 100 | 0.02\% | 142.58\% |
| Greene............. | 92 | 0.04\% | Union............... | 17 | $096 \%$ | Greene............. | 92 | 0.05\% | 149.35\% | Union.......... .... | 16 | 1.40\% | 157.48\% |
| Guilford.. | 3 | 5.99\% | Vance.......... .... | 47 | $035 \%$ | Guilford. | 3 | 5.23\% | 53.90\% | Vance. | 54 | 0.32\% | 64.77\% |
| Halifax.. | 50 | 0.34\% | Wake... | 2 | 929\% | Halifax............. | 47 | 0.36\% | 88.53\% | Wake... | 2 | 11.18\% | 111.96\% |
| Harnett... | 43 | 0.42\% | Warren............ | 86 | 0.05\% | Harnett...... ...... | 34 | 0.61\% | 156.01\% | Warren. | 89 | 0.06\% | 104.58\% |
| Haywood........... | 37 | 0.49\% | Washington ..... | 84 | 0.05\% | Haywood........... | 37 | 0.52\% | 89.58\% | Washington..... | 88 | 0.06\% | 91.84\% |
| Henderson.... | 24 | 0.76\% | Watauga.......... | 34 | 0.61\% | Henderson.. | 24 | 0.86\% | 99.15\% | Watauga.......... | 35 | 0.60\% | 74.77\% |
| Hertford. | 66 | 0.19\% | Wayne............. | 20 | $092 \%$ | Hertfor | 70 | 0.16\% | 54.01\% | Wayne............. | 25 | 0.86\% | 65.11\% |
| Hoke.. | 82 | 0.06\% | Wilkes.. | 41 | 0.46\% | Hoke. | 75 | 0.14\% | 306.54\% | Wilkes... | 43 | 0.41\% | 59.84\% |
| Hyde................ | 88 | 0.05\% | Wilson. | 29 | 0.70\% | Hyde................ | 94 | 0.05\% | 73.56\% | Wilson. | 31 | 0.71\% | 79.83\% |
| Iredell... | 14 | 1.23\% | Yadkin............. | 70 | 0 16\% | Iredell.............. | 13 | 1.64\% | 134.91\% | Yadkin. | 72 | 0.15\% | 73.29\% |
| Jackson............ | 54 | 0.27\% | Yancey ....... ..... | 79 | 0.09\% | Jackson............. | 531 | 0.33\% | 114.29\% | Yancey ............ | 83 | 0.08\% | 63.59\% |
|  |  |  | Unallocated...... | 1 | 19.01\% | Detail may not ad | to tot | due to |  | Unallocated.. | 3 | 5.86\% | -45.70\% |
|  |  |  | Statewide totals |  | 100.00\% | rounding. |  |  |  | Statewide totals |  | 100.00\% | 76.22\% |

Computations and rankings exclude the following taxes: $\mathbf{8 \%}$ 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 $\mathbf{1 0 0}$ counties and does not affect the county rankings.

TABLE 39. A COUNTY COMPARISON OF STATE RETAIL TAXABLE SALES FOR 2001-2002 AND 2015-2016
[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

| Fiscal year 2001-2002 |  |  |  |  |  | Fiscal year 2015-2016 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | Rank | $\begin{array}{c\|} \hline \% \\ \text { of total } \end{array}$ | County | Rank | $\begin{gathered} \% \\ \text { of total } \\ \hline \end{gathered}$ | County | Rank | $\begin{array}{\|c\|} \hline \% \\ \text { of total } \end{array}$ | $\begin{gathered} \% \text { change } \\ 16 / 02 \\ \hline \end{gathered}$ | County | Rank | $\begin{array}{\|c\|} \hline \% \\ \text { of total } \end{array}$ | $\begin{gathered} \hline \% \text { change } \\ 16 / 02 \\ \hline \end{gathered}$ |
| Alamance.... | 141 | 1.27\% | Johnston. | 21 | 0.91\% | Alamance.. | 10 | 1.70\% | 119.8\% | Johnston. | 18 | 1.20\% | 114.8\% |
| Alexander. | 77 | 0.12\% | Jones.. | 96 | 0.03\% | Alexander | 76 | 0 14\% | 84.4\% | Jones............... | 99 | 0.02\% | 31.6\% |
| Alleghany... | 86 | 0.05\% | Lee | 36 | 0.53\% | Alleghany.. ...... | 91 | 0.05\% | 61.9\% | Lee. | 36 | 0.55\% | 69.1\% |
| Anson.. | 78 | 0.11\% | Lenoir. | 35 | 0.58\% | Anson.. | 78 | 0 11\% | 60.4\% | Lenoir.............. | 46 | 0.39\% | 9.9\% |
| Ashe. | 74 | 0.14\% | Lincoln. | 44 | 0.42\% | Ashe. | 68 | $018 \%$ | 109.9\% | Lincoln. | 39 | 0.50\% | 93.6\% |
| Avery.. | 71 | 0.16\% | Macon | 46 | 0.37\% | Avery | 69 | 0 18\% | 79.8\% | Macon | 50 | 0.35\% | 52.2\% |
| Beaufort. | 47 | 0.37\% | Madison.. | 90 | 0.05\% | Beaufort.. | 52 | $034 \%$ | 49.4\% | Madison........... | 84 | 0.07\% | 157.9\% |
| Bertie..... | 94 | 0.04\% | Martin............ | 65 | 0.20\% | Bertie.... | 86 | 0.06\% | 194.6\% | Martin............ | 74 | 0.15\% | 20.0\% |
| Bladen.. | 69 | 0.17\% | McDowell.......... | 64 | 0.20\% | Bladen............. | 73 | 0 15\% | 49.7\% | McDowell.......... | 61 | 0.25\% | 100.9\% |
| Brunswick.. | 26 | 0.76\% | Mecklenburg.... | 1 | 12.59\% | Brunswick. | 19 | 113\% | 141.9\% | Mecklenburg.... | 1 | 15.33\% | 98.7\% |
| Buncombe. | 6 | 2.87\% | Mitchell........... | 76 | 0.13\% | Buncomb | 6 | 3.67\% | 109.0\% | Mitchell... | 79 | 0.10\% | 28.7\% |
| Burke.... | 40 | 0.48\% | Montgomery..... | 73 | 0.15\% | Burke..... | 38 | 0 51\% | 72.9\% | Montgomery..... | 77 | 0.13\% | 39.9\% |
| Cabarrus. | 10 | 1.57\% | Moore...... | 28 | 0.73\% | Cabarrus | 9 | 2.42\% | 151.4\% | Moore............... | 23 | 0.89\% | 99.2\% |
| Caldwell. | 42 | 0.46\% | Nash. | 17 | 0.97\% | Caldwell | 41 | 0.45\% | 59.6\% | Nash... | 30 | 0.77\% | 29.5\% |
| Camden... | 98 | 0.02\% | New Hanover.... | 71 | 2.61\% | Camden.. | 97 | 0.04\% | 230.5\% | New Hanover.... | 7 | 3.15\% | 96.5\% |
| Carteret. | 29 | 0.73\% | Northampton.... | 891 | 0.05\% | Carteret. | 26 | $081 \%$ | 82.8\% | Northampton.... | 85 | 0.07\% | 143.6\% |
| Caswell. | 93 | 0.04\% | Onslow............. | 19 | 0.95\% | Caswell. | 94 | 0.05\% | 112.1\% | Onslow........ ..... | 15 | 1.47\% | 152.6\% |
| Catawba. | 9 | 1.83\% | Orange... | 20 | 0.95\% | Catawba. | 12 | 1.65\% | 47.2\% | Orange............. | 17 | 1.22\% | 111.2\% |
| Chatham. | 56 | 0.25\% | Pamlico... | 911 | 0.05\% | Chatham | 42 | 0.42\% | 175.8\% | Pamlico............ | 87 | 0.06\% | 126.8\% |
| Cherokee...... | 58 | 0.24\% | Pasquotank....... | 49 | 0.36\% | Cherokee.. | 67 | $020 \%$ | 36.5\% | Pasquotank....... | 49 | 0.35\% | 61.0\% |
| Chowan | 80 | 0.08\% | Pender.. | 72 | 0.15\% | Chowan | 82 | 0.09\% | 89.7\% | Pender.............. | 55 | 0.31\% | 239.6\% |
| Clay.......... ...... | 88 | 0.05\% | Perquimans. | 97 | 0.03\% | Clay | 90 | 0.05\% | 82.1\% | Perquimans...... | 93 | 0.05\% | 179.9\% |
| Cleveland... | 32 | 0.68\% | Person.. | 57 | 0.24\% | Cleveland | 33 | 0.64\% | 53.0\% | Person.............. | 65 | 0.23\% | 54.6\% |
| Columbus. | 52 | 0.32\% | Pitt... | 12 | 1.39\% | Columbus.. | 59 | $028 \%$ | 41.2\% | Pitt... | 11 | 1.67\% | 96.7\% |
| Craven....... ...... | 31 | 0.68\% | Polk. | 81 | 0.07\% | Craven. | 29 | 0.77\% | 85.6\% | Polk. | 81 | 0.10\% | 124.8\% |
| Cumberland. | 8 | 2.45\% | Randolph......... | 25 | 0.78\% | Cumberland | 8 | 3.00\% | 100.3\% | Randolph.......... | 27 | 0.81\% | 70.5\% |
| Currituck......... | 66 | 0.20\% | Richmond......... | 53 | 0.29\% | Currituck.. | 51 | $034 \%$ | 179.5\% | Richmond.. | 57 | 0.28\% | 58.6\% |
| Dare.. | 15 | 1.13\% | Robeson....... | 30 | 0.70\% | Dare....... | 20 | 1.06\% | 51.8\% | Robeson........... | 28 | 0.78\% | 80.9\% |
| Davidson. | 23 | 0.87\% | Rockingham..... | 38 | 0.49\% | Davidson | 22 | 0 91\% | 70.3\% | Rockingham..... | 40 | 0.49\% | 60.4\% |
| Davie................ | 68 | 0.18\% | Rowan. | 22 | 0.87\% | Davie. | 64 | $023 \%$ | 106.7\% | Rowan. | 21 | 0.91\% | 70.6\% |
| Duplin... | 60 | 0.23\% | Rutherford | 45 | 0.41\% | Duplin | 56 | $028 \%$ | 97.1\% | Rutherford | 44 | 0.40\% | 62.8\% |
| Durham... | 5 | 3.49\% | Sampson.......... | 51 | 0.34\% | Durham |  | 5.04\% | 135.3\% | Sampson.. | 48 | 0.36\% | 72.5\% |
| Edgecombe........ | 54 | 0.28\% | Scotland........... | 591 | 0.24\% | Edgecombe........ | 60 | $026 \%$ | 50.2\% | Scotland........... | 66 | 0.21\% | 41.7\% |
| Forsyth............ | 4 | 4.06\% | Stanly.... | 41 | 0.47\% | Forsyth.. | 5 | $384 \%$ | 54.1\% | Stanly............... | 45 | 0.40\% | 38.7\% |
| Franklin........... | 61 | 0.23\% | Stokes.............. | 75 | 0.13\% | Franklin.. | 58 | $028 \%$ | 101.1\% | Stokes.............. | 71 | 0.16\% | 96.1\% |
| Gaston. | 11 | 1.49\% | Surry........... .... | 33 | 0.67\% | Gaston | 14 | 151\% | 65.3\% | Surry........... .... | 32 | 0.65\% | 56.8\% |
| Gates................ | 99 | 0.02\% | Swain.. | 83 | 0.06\% | Gates. | 98 | 0.03\% | 159.4\% | Swain.............. | 80 | 0.10\% | 161.6\% |
| Graham.. | 95 | 0.03\% | Transylvania..... | 62 | 0.21\% | Graham | 96 | 0.04\% | 128.0\% | Transylvania..... | 63 | 0.23\% | 77.7\% |
| Granville... | 63 | 0.21\% | Tyrrell.............. | 100 | 0.01\% | Granville. | 62 | $025 \%$ | 92.1\% | Tyrrell.............. | 100 | 0.02\% | 114.4\% |
| Greene............. | 92 | 0.04\% | Union............... | 16! | 1.00\% | Greene...... | 92 | 0.05\% | 110.9\% | Union..... | 16 | 1.40\% | 129.5\% |
| Guilford | 3 | 6.23\% | Vance. | 48 | 0.37\% | Guilfor | 3 | $523 \%$ | 37.1\% | Vance. | 54 | 0.33\% | 44.2\% |
| Halifax.. | 50 | 0.35\% | Wake.............. | 2 | 9.44\% | Halifax. | 47 | $036 \%$ | 65.5\% | Wake............... | 2 | 11.17\% | 93.1\% |
| Harnett............ | 43 | 0.43\% | Warren... | 85 | 0.05\% | Harnett. | 34 | 0.61\% | 130.4\% | Warren. | 88 | 0.06\% | 75.5\% |
| Haywood........... | 37 | 0.50\% | Washington...... | 84 | 0.05\% | Haywood........... | 37 | $052 \%$ | 71.5\% | Washington...... | 89 | 0.06\% | 70.3\% |
| Henderson....... | 24 | 0.78\% | Watauga........... | 34 | 0.62\% | Henderson. | 24 | $086 \%$ | 79.7\% | Watauga.......... | 35 | 0.60\% | 58.7\% |
| Hertford. | 67 | 0.20\% | Wayne......... .. | 18 | 0.95\% | Hertfor | 70 | 0 16\% | 35.2\% | Wayne......... ... | 25 | 0.86\% | 47.1\% |
| Hoke.. | 82 | 0.06\% | Wilkes. | 39 | 0.49\% | Hoke | 75 | 0 14\% | 271.4\% | Wilkes. | 43 | 0.41\% | 37.5\% |
| Hyde................ | 87 | 0.05\% | Wilson.. | 27 | 0.74\% | Hyde................ | 95 | 0.05\% | 43.6\% | Wilson. | 31 | 0.71\% | 55.6\% |
| Iredell.............. | 13 | 1.27\% | Yadkin......... .... | 70 | 0.16\% | Iredell... | 13 | 1.64\% | 110.3\% | Yadkin... | 72 | 0.15\% | 52.2\% |
| Jackson............ | 55 | 0.28\% | Yancey ............ | 79 | 0.09\% | Jackson............. | 53 | $033 \%$ | 96.5\% | Yancey ............. | 83 | 0.08\% | 45.8\% |
|  |  |  | Unallocated.. | 1 | 17.10\% | Detail may not | to to | Is due |  | Unallocated. | 3 | 5.88\% | -43.9\% |
|  |  |  | Statewide totals | - | 100.00\% | rounding. |  |  |  | Statewide totals | - | 100.00\% | 63.2\% |

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 $\mathbf{1 0 0}$ counties and does not affect the county rankings.
[§ 105 ARTICLE 5A.]
[Tax Revenue Generated from Motor Vehicle Retail Sales and Leases]

|  | 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 <br> revenue <br> generated <br> from <br> all <br> rates <br> $[\$]$ <br> 515$]$ | Collections to Highway Trust Fund [3\% rate proceeds] [\$] | AnnualtransfertoGeneral FundfromHighway TrustFund $\dagger$$[\$]$ | Net Highway Trust Fund receipts after appropriation [\$] | Collections to <br> General Fund [8\% lease proceeds + appropriation] [\$] |  |  |  |  |
|  |  |  |  |  |  |  |  |  | Revenue <br> generated <br> from <br> retail <br> sales <br> at $3 \%$ rate | Revenue generated from long-term leases at 3\% rate | Revenue generated from short-term leases at 8\% rate | Total <br> revenue <br> generated <br> from <br> all <br> rates |
| 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\% |
| 2014-15. | 628,466,644 | 23,916,454 | 65,776,523 | 718,159,621 | 652,383,098 |  | 652,383,098 | 65,776,523 | 9.35\% | 5.59\% | 6.41\% | 8.95\% |
| 2015-16.. | 700,325,903 | 28,799,759 | 73,061,051 | 802,186,713 | 729,125,662 | - | 729,125,662 | 73,061,051 | 11.43\%\| | 20.42\% | 11.07\% | 11.70\% |

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 tax does not apply to the sales price of a service contract, provided the charge is separately stated on the bill of sale or other similar document given to the purchaser at the time of the sale. [SL 2015-259, s. 5(d)]
Effective for sales made on or after January 1, 2016, the maximum tax is increased to $\mathbf{\$ 2 , 0 0 0}$ (previously $\mathbf{\$ 1 , 0 0 0}$ ) for each certificate of title issued for a Class A or Class B motor vehicle that is a commercial motor vehicle, as defined in $\S \mathbf{2 0}-4.01$, and for each certificate of title issued for a recreational vehicle (previously, $\$ 1,500$ applied for each certificate of title issued for a recreational vehicle not subject to the $\$ 1,000$ maximum tax). [SL 2015-241, s. 29.34A(a)]
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.
$\S \mathbf{1 0 5 - 1 8 7 . 5}$ 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 motor vehicle is $\mathbf{8 \%}$; 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 $\mathbf{2 \%}$ rate ( $\$ 300$ limit) sales and use tax and became subject to the $\mathbf{3 \%}$ 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.
$\dagger$ 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 $\mathbf{8 \%}$ 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 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS

| Fiscal year | Gross <br> tax <br> collections <br> $[\$]$ <br> 11061730 | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | Net <br> collections <br> before <br> transfers <br> $[\$]$ <br> [1,030 | Distributions and Transfers |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | County share <br> [\$] | $\begin{array}{\|c\|} \hline \text { General } \\ \text { Fund } \dagger \\ {[\$]} \\ \hline \end{array}$ | Solid <br> Waste <br> Manage- <br> ment <br> Trust <br> Fund $\dagger$ <br> [\$] | Scrap <br> Tire <br> Disposal <br> Account $\dagger$ <br> $[\$]$ | Inactive <br> Hazardous Sites Cleanup Fund $\dagger$ [\$] | Bernard <br> Allen <br> Memorial <br> Emergency <br> Drinking <br> Water Fund $\dagger$ <br> $[\$]$ | Administrative costs [\$] | Collection <br> fees on <br> overdue <br> tax <br> debts <br> $[\$]$ | OSBM <br> Civil <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection <br> cost <br> of <br> fines/ <br> forfeitures <br> $[\$]$ | TIMS, <br> PDP <br> component <br> costs <br> SL 2009-451, <br> s. 6.20(a) <br> $[\$]$ |
| 2001-02.. | 11,061,730 | 31,637 | 11,030,092 | 7,360,341 | 2,922,488 | 541,202 |  |  |  | 204,421 | 1,642 |  |  |  |
| 2002-03.. | 11,237,443 | 4,102 | 11,233,341 | 7,507,831 |  | 552,046 | 2,981,051 |  |  | 189,577 | 2,837 |  |  | - |
| 2003-04.. | 11,820,979 | 7,862 | 11,813,117 | 7,882,918 |  | 579,626 | 3,129,982 |  |  | 216,679 | 3,912 | - | - | - |
| 2004-05.. | 12,259,625 | 8,879 | 12,250,746 | 8,182,206 |  | 601,633 | 3,248,817 | - |  | 214,847 | 3,243 | -1 |  | - |
| 2005-06.. | 13,142,842 | 15,552 | 13,127,290 | 8,734,254 |  | 642,225 | 3,468,013 | - |  | 210,782 | 5,521 | 66,496 |  | - |
| 2006-07.. | 13,875,393 | 12,156 | 13,863,236 | 9,238,133 |  | 679,274 | 3,668,082 |  |  | 213,896 | 2,603 | 60,994 | 254 | - |
| 2007-08.. | 14,574,042 | 21,277 | 14,552,765 | 9,954,689 | - | 1,137,679 | 3,128,617 | - |  | 262,892 | 2,082 | 66,534 | 272 | - |
| 2008-09.. | 14,185,321 | 131,463 | 14,053,858 | 9,601,837 |  | 1,097,353 | 3,017,720 |  |  | 275,682 | 1,352 | 59,664 | 251 | - |
| 2009-10.. | 14,934,867 | 28,817 | 14,906,051 | 10,201,287 | - | 1,165,861 | 2,477,455 | 364,332 | 364,332 | 261,246 | 2,319 | 68,900 | 318 | - |
| 2010-11.. | 16,230,347 | 31,930 | 16,198,417 | 11,101,924 | 2,010,369 | 1,268,791 | 685,813 | 396,497 | 396,497 | 257,094 | 3,895 | 73,727 | 318 | 3,491 |
| 2011-12. | 17,165,243 | 28,066 | 17,137,177 | 11,776,756 | 2,268,989 | 1,345,915 | 591,080 | 420,598 | 420,598 | 250,707 | 2,616 | 59,126 | 243 | 548 |
| 2012-13.. | 17,263,397 | 11,249 | 17,252,148 | 11,834,424 |  | 1,352,506 | 2,874,074 | 422,658 | 422,658 | 275,968 | 4,130 | 65,291 | 262 | 178 |
| 2013-14.. | 17,374,495 | 201,170 | 17,173,325 | 11,774,566 | 5,046,243 | - | - |  |  | 278,935 | 13,217 | 60,098 | 241 | 26 |
| 2014-15... | 18,061,718 | $(145,415)$ | 18,207,133 | 12,462,677 | 5,341,147 | - | - | - |  | 323,137 | 11,137 | 68,752 | 283 | - |
| 2015-16..... | 19,283,437 | 28,468 | 19,254,969 | 13,200,850 | 5,646,467 | - | -1 | -1 |  | 298,096 | 12,730 | 96,420 | 407 | + |

Detail may not add to totals due to rounding.
Tax rate and base:
A privilege tax is imposed on a tire retailer at a percentage rate of the sales price of each new tire sold at retail and on each new tire sold by a retailer or wholesale merchant to a wholesale merchant or retailer for placement on a vehicle offered for sale, lease, or rental by the retailer or wholesale merchant. $\begin{array}{ll}\text { Bead Diameter of Tire } & \underline{\text { Rate }} \\ \text { Less than } 20 \text { inches } & \text { Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement }\end{array}$ Less than 20 inches $1 \%$ on newly manufactured vehicles.
At least 20 inches
was moved to Article 5B of $\S 105$ and redesignated as the Scrap Tire Disposal Tax. The $1 \%$ tax applied to retail sales of new tires f
ial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1,1993 , the rate increase construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate increased to $\mathbf{2 \%}$ on tires with a bead diameter of less than 20 inches. *SL 2001-424, s. 2.2.(j) specifies that the statutory Scrap Tire Disposal Account allocable portion of taxes levied during fiscal year 2001-02 be deposited into the General Fund; SL 2010-31, s. 2.2.(d) and SL 2010-123, s. 1.2.(a) specify similar treatment for taxes levied during fiscal year 2010-11 (certain Scrap Tire Disposal Account directed proceeds were credited to the General Fund as non-tax revenue); SL 2011-145, s. 2.2.(f) specifies a similar provision for taxes levied during fiscal year 2011-12 (Scrap Tire Disposal Account directed proceeds of $\mathbf{\$ 2 , 2 6 8 , 9 8 9}$ were credited to the General Fund as non-tax revenue).
$\dagger$ SL 2013-360, s. 14 16(a), effective July 1, 2013, adjusts the allocation percentages of Scrap Tire Disposal Tax net tax proceeds such that a 30\% portion is to remain in the General Fund (the 8\% allocation to the Solid Waste Management Trust Fund, the $\mathbf{1 7 \%}$ allocation to the Scrap Tire Disposal Account, and the $\mathbf{2 . 5 \%}$ allocations to the Inactive Hazardous Sites Cleanup Fund and to the Bernard Allen Memorial Emergency Drinking Water Fund are abolished; the remaining $\mathbf{7 0 \%}$ portion continues to be shared with county governments on a per capita basis).


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

| Fiscal year | ```Gross tax collections [$]``` | Refunds <br> [\$] | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | County share [\$] | Solid <br> Waste <br> Management <br> Trust <br> Fund $\dagger$ <br> $[\$]$ | White <br> Goods <br> Management Account ${ }^{\dagger}$ [\$] | Administrative costs $[\$]$ | General Fund $\dagger$ [\$] | Collection fees on overdue tax debts [\$] | OSBM <br> Civil <br> Penalty \& Forfeiture Fund [\$] | Collection cost of fines/ forfeitures [\$] | TIMS, PDP <br> component <br> costs <br> SL 2009-451, <br> s. 6.20(a) <br> $[\$]$ |
| 2001-02. | 4,562,228 | 15,405 | 4,546,823 | 2,169,048 | 348,7191 |  | 186,849 | 1,841,220 | 9871 |  |  | - |
| 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 | - |
| 2014-15......... | 4,849,342 | 213,416 | 4,635,926 | 2,388,020 | - - | -1 | 272,244 | 1,971,588 | 367 | 3,691 | 15 | - |
| 2015-16......... | 5,044,915 | 8,874 | 5,036,041 | 2,566,372 | - | -1 | 329,012 | 2,136,296 | 43 | 4,299 | 18 | - - |

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 $\mathbf{\$ 1 0}$ 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, $\mathbf{2 0 \%}$ 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 $\mathbf{7 2 \%}$ with eligibility requirements established in order for counties to qualify for receipt of a distribution. *SL 2001-424, s. 2.2.(j) specifies 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) specify similar treatment 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) specifies 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).
$\dagger$ SL 2013-360, s. 14.17(a), effective August 1, 2013, adjusts the allocation percentages of White Goods Disposal Tax net tax proceeds such that a $28 \%$ portion is to remain in the General Fund (the $\mathbf{8 \%}$ allocation to the Solid Waste Management Trust Fund and $\mathbf{2 0 \%}$ allocation to the White Goods Management Account are abolished; the remaining $72 \%$ portion continues to be shared with county governments on a per capita basis).


| [§ 105 ARTICLE 5D.] |  |  |  |
| :---: | :---: | :---: | :---: |
| Fiscal year | Gross <br> tax collections [\$] | Refunds [\$] | Net collections before transfers [\$] |
| 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 |
| 2014-15. | 235,437 | - | 235,437 |
| 2015-16. | 232,457 | - | 232,457 |

## 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 $\$ 1.35$ ( $\mathbf{~ . 8 0 ) * *}$ 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 extends the sunset provision from January 1, 2010 to January 1, 2020.
Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

## NATURAL GAS EXCISE TAX COLLECTIONS [§ 105 ARTICLE 5E.] [§ 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).]
$\dagger$ [Collections are $\mathbf{\$ 0}$ for fiscal year 2015-16 thereafter; table retained for historical value ]

| Fiscal year | $\begin{array}{\|c} \text { Gross } \\ \text { tax } \\ \text { collections } \dagger \\ {[\$]} \end{array}$ | Refunds [\$] | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  | Collections <br> to General Fund [\$] | Year-over-year \% change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Special <br> Reserve <br> Fund <br> [\$] | OSBM <br> Civil Pen- <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | $\begin{array}{\|c\|} \hline \text { Collec- } \\ \text { tion } \\ \text { cost of } \\ \text { fines/for- } \\ \text { feitures } \\ {[\$]} \end{array}$ | Collection fees on overdue tax debts [\$] |  |  |  |
|  |  |  |  | Municipal share [\$] |  |  |  |  |  | Gross collections | $\begin{array}{\|c} \hline \text { Amount } \\ \text { to } \\ \text { General } \\ \text { Fund } \end{array}$ |
| 2000-01. | 65,165,433 | - | 65,165,433 | 27,952,436 |  |  |  |  | 37,212,997 | $331 \%$ | 343\% |
| 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 | $08 \%$ | -10.0\% |
| 2003-04. | 65,502,633 | 709,827 | 64,792,806 | 25,797,925 |  |  |  |  | 38,994,881 | -0.6\% | 58\% |
| 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 | $51 \%$ | 7 1\% |
| 2007-08. | 59,771,818 | 9,719 | 59,762,099 | 23,285,683 |  | 28 |  |  | 36,476,388 | -28\% | 1.2\% |
| 2008-09. | 59,680,420 | - | 59,680,420 | 25,435,897 |  |  |  | 4,49 | 34,240,028 | -0.2\% | -61\% |
| 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 | -85\% | -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 | 145\% | 17.6\% |
| 2013-14. | 55,703,643 | 1,531 | 55,702,112 | 25,311,963 |  |  |  |  | 30,390,149 | 6.7\% | -0 1\% |
| 2014-15. | 6,116,901 | 6,116,901 |  |  | - |  |  |  | 0 | -89.0\% | -100.0\% |

Effective July 1, 1999, gross receipts from the sale of piped natural gas were exempted from the $\mathbf{3 . 2 2 \%}$ 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 [Sales to manufacturers/farmers for qualifying purposes are exempt
$\$ .047$
201 to 15,000
$\$ .047$

- . 035

60,001 to 500,000 . 015
Over 500,000
. 003
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 <br> tax collections [\$] |  | Net <br> collections <br> before <br> transfers <br> $[\$]$ <br> $11,97,68$ | [§ 105 ARTICLE 5F.] |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ |  | Transfers |  |  |  | Collections to General Fund [\$] | Year-over-year \% change |  |
|  |  |  |  | Collection fees on overdue tax debts [\$] | OSBM <br> Civil Pen- <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection cost of <br> fines/forfeitures [\$] | TIMS and <br> PDP compo- <br> nent costs <br> SL 2009-451 <br> s. $620(a)$ <br> $[\$]$ |  |  |  |
|  |  |  |  |  |  |  |  |  | Gross collections | Amount <br> to <br> 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\% |
| 2014-15... | 41,609,565 | 253,891 | 41,355,674 | 5,818 | 233,701 | 962 | - | 41,115,193 | 11.4\% | 15.7\% |
| 2015-16... | 47,414,223 | 704,463 | 46,709,760 | 5,416 | 290,888 | 1,227 | - | 46,412,229 | 14.0\% | 12.9\% |

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 $\mathbf{1 \%}$ tax rate with a maximum $\$ 80$ tax per article. [Purchases by State agencies are exempted from the privilege taxes imposed by this Article; effective October 1, 2014, the exemption in § 105-164.13(62) does not apply to an item used to maintain or repair tangible personal property pursuant to a service contract exempt from tax under § 105-164.4I(b)(4).]
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 $\mathbf{1 \%}$ to $0.7 \%$; effective July $\mathbf{1 , 2 0 0 8}$, the $\mathbf{0 . 7 \%}$ 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.
Effective for transactions made on or after July 1, 2015, purchases or sales of datacenter machinery and equipment by or to an owner of a datacenter, or a contractor or subcontractor of an owner of a datacenter, are subject to the general $4.75 \%$ State rate of sales and use tax (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5F expires for transactions made 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 machinery and equipment that is used at the facility to unload or to facilitate the unloading or processing of bulk cargo to make it suitable for delivery to and use by manufacturing facilities (includes parts, accessories, or attachments used to maintain, repair, replace, upgrade, improve, or otherwise modify such machinery and equipment); 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 $\mathbf{1 , 2 0 1 3}$ and expire for transactions occurring on or after July 1, 2018.

TABLE 46. SOLID WASTE DISPOSAL TAX COLLECTIONS

| Fiscal year | $\begin{gathered} \text { Gross } \\ \text { tax } \\ \text { collections } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { Refunds } \\ & {[\$]} \end{aligned}$ | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Local shares: 37.5\%* |  | Inactive Hazardous Sites Cleanup Fund [\$] | Solid <br> Waste <br> Management <br> Trust <br> Fund+ <br> [\$] <br> [S0 | $\begin{gathered} \text { General } \\ \text { Fund } \dagger \\ {[\$]} \\ \hline \end{gathered}$ | Administrative costs of collection [\$] | Permit application costs [\$] | Collection fees on overdue tax debts [\$] | OSBM <br> Civil <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection <br> cost <br> of <br> fines/ <br> forfeitures <br> $[\$]$ | TIMS and <br> PDP compo- <br> nent costs <br> SL 2009-451, <br> s. 6.20(a) <br> $[\$]$ |
|  |  |  |  | County share: <br> 18.75\% <br> [\$] | $\begin{gathered} \text { City } \\ \text { share: } \\ 18.75 \% \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |  |
| 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 | - |
| 2014-15... | 18,527,842 | 22,578 | 18,505,264 | 3,462,160 | 3,462,160 | 9,232,427 | - | 2,308,107 | 6,163 | - | - | 34,107 | 140 | - |
| 2015-16.. | 19,168,743 | 254,906 | 18,913,837 | 3,516,695 | 3,516,695 | 9,377,852 |  | 2,335,446 | 67,835 |  |  | 98,900 | 415 |  |

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 municipa 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: $\mathbf{3 7 . 5 \%}$ [counties: $18.75 \%$; cities: $\mathbf{1 8 . 7 5 \%}$ ]
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.
$\dagger$ Solid Waste Management Trust Fund [§ 130A-309.12]: 12.5\% [Effective July 1, 2013, SL 2013-360, s. 14.18.(a) repeals § 130A-309.12 and amends § 105-187.63(3)
to provide for $\mathbf{1 2 . 5 \%}$ 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 $\mathbf{1 , 2 0 1 3}$; the 911 service charge ( 60 c 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). $\S 105-187.70$ mandates 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.

|  |  |  | Trans | fers |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Fiscal | ross |  | § 62A-5 | 54(c) | Net |
| yea | revenue $\dagger$ [\$] | Refunds [\$] | 911 Fund [\$] | DOR cost [\$] | revenue [\$] |
| 2013-14... | 5,445,298 | - | 3,928,057 | 72,715 | 1,444,526 |
| 2014-15... | 9,891,603 | 3,034 | 8,825,948 | 306,525 | 756,097 |
| 2015-16... | 10,914,143 | - | 11,834,759 | 380,069 | $(1,300,685)$ |

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

| Fiscal year | Gift <br> tax <br> gross <br> collections <br> [\$] | Refunds [\$] | Net collections before transfers [\$] | Collection fees on overdue tax debts [\$] | OSBM <br> Civil <br>  <br> Forfeiture <br> Fund <br> [\$] | Collectioncostoffines/forfeitures$[\$]$ | Collections <br> to <br> General <br> Fund <br> $[\$]$ <br> $13,590,56$ | Year-over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Gift tax gross collections | $\begin{gathered} \text { Gift } \\ \text { tax } \\ \text { refunds } \end{gathered}$ | Gift tax net collections | Gift tax collections to General Fund |
| 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\% |
| 2014-15.. | 225,734 | 6,257 | 219,477 | 1,864 | 5,800 | 24 | 211,789 | -65.18\% | -7.90\% | -65.79\% | -59.65\% |
| 2015-16.... | 442,664 | 409,310 | 33,354 | 23,230 | 6,543 | 28 | 3,553 | 96.10\% | ,441.86\% | -84.80\% | -98.32\% |

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 $\mathbf{\$ 1 2 , 0 0 0}$. (Gifts made on or after January 1, 2002, and prior to January $\mathbf{1 , 2 0 0 6}$, 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) repeals the gift tax effective for gifts made on or after January 1, 2009. Collection levels for fiscal years 2009-10 through 2015-16 reflect returns filed and/or tax liabilities
incurred for periods prior to repeal that were processed during the respective fiscal years.



200220032004200520062007200820092010201120122013201420152016

TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS


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

Detail may not add to totals due to rounding.


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

| Fiscal year | Insurance gross collections [\$] | Refunds[\$] | Net <br> collections: <br> Premiums <br>  <br> Regulatory <br> Fee <br> $[\$]$ | Allocations and Transfers: |  |  |  | Amount <br> to <br> General <br> Fund <br> $[\$]$ | Year-over-year \% change |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Special <br> Revenue <br> Fund <br> Allocation [\$] | NC Health <br> Insurance <br> Risk Pool <br> Fund $\dagger \dagger$ <br> $[\$]$ | OSBM <br> Civil Penalty \& Forfeiture Fund [\$] | Fines/ forfeitures collection cost [\$] |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | Insurance <br> gross <br> collections | Refunds | Insurance <br> net collections | Special <br> Revenue <br> Fund <br> Allocation | Amount to <br> General <br> Fund |
| 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\% |
| 2014-15... | 577,409,045 | 13,652,813 | 563,756,232 | 53,070,998 | - | 8,903 | 37 | 510,676,294 | 6.24\% | -59.84\% | 10.65\% | -3.14\% | 15.82\% |
| 2015-16... | 561,690,493 | 22,314,689 | 539,375,804 | 54,270,125 | - | 17,448 | 74 | 485,088,157 | -2.72\% | 63.44\% | -4.32\% | 2.26\% | -5.01\% |

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 § $\mathbf{1 0 5}$ 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.
$\dagger$ 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 $\mathbf{3 0 \%}$ 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 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 $\dagger$ |  |  |  | Health Maintenance |  | Hospital \& Dental |  | Title |  |
|  | Gross Premium Tax $[\$]$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross <br> Premium <br> Tax <br> [\$] <br> $18,123,647$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { General } \\ \text { Fund } \\ \text { Proceeds } \\ {[\$]} \\ \hline \end{gathered}$ | Volunteer <br> Fire <br> Department <br> Fund <br> $[\$]$ <br> $3,33,35$ | Department <br> of Insurance <br> Proceeds <br> $[\S 58-84-25]$ <br> $[\$]$ <br> $3,731,391$ | Workers' <br> Compensation <br> Fund <br> $[\S 58-87-10(\mathrm{f})]$ <br> $[\$]$ | Gross <br> Premium <br> Tax <br> $[\$]$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross <br> Premium <br> Tax <br> [\$] <br> $8 ; 035$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross Premium Tax $[\$]$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ |
| 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 |
| 2014-15... | 133,486,907 | 9,127,656 | 252,091,876 | 17,577,999 | 13,048,028 | 6,511,402 | 6,519,810 | 6,519,810 | 13,885,285 | 837,930 | 53,970,531 | 6,140,310 | 1,531,504 | 20,441 |
| 2015-16... | 131,421,986 | 11,501,238 | 237,688,984 | 21,858,094 | 13,886,360 | 6,943,180 | 6,943,180 | 6,943,180 | 15,138,172 | 1,115,110 | 34,276,042 | 6,935,226 | 2,466,075 | 196,166 |


| Fiscal year | Insurance Tax Type \& Regulatory Charge |  |  |  |  |  |  |  | Total <br> Net Collections |  | Disposition of Proceeds |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Type of Insurance Company |  |  |  |  |  |  | Gross <br> Premiums Tax <br> Collections <br> from Dept. <br> of Insurance <br> $[\$]$ |  |  | $\qquad$ | NC <br> Health Insurance Risk Pool Fund $\dagger \dagger$ [\$] | Amount <br> to <br> General <br> Fund <br> $[\$]$ | Amount <br> to OSBM <br> Civil Penalty <br> \& Forfeiture <br> Fund <br> $[\$]$ | Fines/ forfeitures collection cost [\$] |
|  | Self-Insured |  | Risk Purchasing Group |  | Captivet+ ${ }_{\text {¢ }}$ + | Oth |  |  |  |  |  |  |  |  |  |
|  | Gross <br> Premium <br> Tax <br> $[\$]$ <br> [3] | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross <br> Premium <br> Tax <br> [\$] | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross <br> Premium <br> Tax <br> $[\$]$ | Gross <br> Premium <br> Tax <br> $[\$]$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ |  | Gross <br> Premium <br> Tax <br> [\$] <br> [ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |
| 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 |
| 2014-15... | 6,692,174 | 394,841 | - | - | 555,244 | - | - | 34,844,484 | 529,657,055 | 34,099,177 | 53,070,998 | - | 510,676,294 | 8,903 | 37 |
| 2015-16.... | 6,926,766 | 391,485 | - | - | 879,367 | - | - | 33,865,193 | 497,378,485 | 41,997,319 | 54,270,125 | - | 485,088,157 | 17,448 | 74 |

Detair may not add to totals due to rounding.
Gross premium tax amounts include any applicable penalties.
$\dagger \dagger$ SL 2007-532, s. 4(c) provides 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 $\mathbf{3 0 \%}$ of the growth in revenue as defined within § $\mathbf{1 0 5 - 2 2 8} 5$ B.) § 58-50-225 is repealed effective January 1, 2017; insurance operations of the Pool were scheduled to sunset on January $\mathbf{1 , 2 0 1 4}$.

## ABLE 50. -Continued

Rates, bases, and disposition of net proceeds by type of company and by type of insurance (refer to chart below):
The insurance tax (levied on insurers, Article 65 corporations, health maintenance organizations (HMOs), and self-insurers) is measured on the gross premiums from business done in North Carolina (all gross premiums received in this State, credited to policies written or procured in this State, or derived from business written in this State are considered to be for contracts covering persons, property, or risks resident or located in this State). Finance charges are included in gross premiums. Foreign insurers are subject to retaliatory provisions.
Gross premiums attributable to contracts applicable to liabilities under the Workers' Compensation Act are subject to a 2.5\% tax rate while gross premiums on all other taxable contracts are subject to a $\mathbf{1 9 \%}$ tax rate. An additional rate of $\mathbf{0 . 7 4 \%}$ applies to gross premiums on insurance contracts for property coverage (replaced Additional Statewide/Local Fire and Lightning Taxes effective for tax years beginning on or after January 1, 2008). Insurers, Article 65 corporations, HMOs, and self-insurers pay an Insurance Regulatory Charge (IRC) in addition to all other fees and taxes. For insurers and self-insurers, the IRC is a percentage of the gross premium tax liability, exclusive of any additional taxes and credits; for Article 65 corporations and HMOs, the IRC is a percentage of a presumed tax liability for the year calculated as if the corporation or organization were an insurer providing health insurance. (Same exclusions apply.)
The insurance premium tax requirements do not apply to farmers' mutual assessment fire insurance companies or to fraternal orders or societies that do not operate for a profit and do not issue policies on any person except members.

| Insurance Type/Company Type | Rate | Tax year period | Base/Notes | Disposition of net proceeds |
| :---: | :---: | :---: | :---: | :---: |
| Property coverage contracts $\dagger$ Additional rate on property coverage contracts [Replaced Additional Statewide/Local Fire \& Lightning rates of $\mathbf{1 . 3 3 \%}$ and $05 \%$ ] | 0.74\% | On/after January 1, 2008 | $\dagger$ Applies to gross premiums on insurance contracts for property coverage. Tax imposed on: <br> (1) $10 \%$ of gross premiums from insurance contracts for automobile physical damage coverage and <br> (2) $\mathbf{1 0 0 \%}$ of gross premiums from all other contracts for property coverage. | (1) 30\% (25\% eff July 1, 2013; 20\% eff July 1, 2014) to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] <br> (2) $\mathbf{2 5 \%}(\mathbf{2 0 \%}$ eff July 1, 2013) to NC Department of Insurance for disbursement pursuant to § 58-84-25 <br> (3) Up to 20\% (eff July 1, 2013) to Workers' Compensation Fund § 58-87-10(f) <br> (4) $\mathbf{4 5 \%}$ (residual eff July 1, 2013) to General Fund |
| $\dagger$ Additional Statewide Fire \& Lightning rate (excluding auto \& marine) | 1.33\% | Before January 1, 2008 | Applied to gross premiums on insurance contracts applicable to fire and lightning coverage except marine and automobile contracts. Tax imposed on: <br> (1) $\mathbf{1 0 0 \%}$ of gross premiums from insurance contracts for fire loss <br> (2) Gross premiums from insurance contracts for commercial multiple peril: <br> nonliability portion: 100\% <br> liability portion: 0\% <br> (3) $\mathbf{5 0 \%}$ of gross premiums from insurance contracts for homeowners <br> (4) $\mathbf{3 0 \%}$ of gross premiums from insurance contracts for farm owners | (1) 25\% to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] <br> (2) $\mathbf{7 5 \%}$ to General Fund |
| $\dagger$ Additional Local Fire \& Lightning rate | 0.5\% | Before January 1, 2008 | Applied to gross premiums on insurance contracts applicable to fire and lightning coverage within fire districts at the rate of $\mathbf{0 . 5 \%}$. | NC Department of Insurance for disbursement pursuant to § 58-84-25 |
| Health Maintenance Organizations (HMOs) | $1.9 \%$ $1.0 \%$ $1.1 \%$ | On/after January 1, 2007 <br> On/after January 1, 2004 <br> On/after January 1, 2003 <br> On/ | Applies to gross premiums on insurance contracts issued by HMOs | General Fund |
| Article 65 Corporations (hospital, medical, and dental service corporations) | $\begin{aligned} & \hline 1.9 \% \\ & 1.1 \% \\ & 0.5 \% \\ & \hline \end{aligned}$ | On/after January 1, 2004 On/after January 1, 2003 Before January 1, 2003 | Applies to gross premiums and gross collections from membership dues, exclusive of receipts from cost plus plans | General Fund |
| Other Insurance Contracts | 1.9\% | On/after January 1, 1992 | Applies to gross premiums on all other taxable contracts issued by insurers | General Fund |
| Workers' Compensation | 2.5\% | On/after January 1, 1986 | Applies to gross premiums on contracts applicable to liabilities under the Workers' Compensation Act | General Fund |
| $\dagger \dagger$ Captive insurance companies [eff October 14, 2013] | Graduated rate applies based on the type and amount of insurance premium collected; total tax liability of a captive insurance company varies depending upon the type of captive insurance company, from a minimum liability of $\$ 5,000$ to a maximum of $\$ 200,000$; insurance regulatory charge does not apply |  |  | General Fund |
| Insurance Regulatory Charge | $\begin{aligned} & \hline 6.5 \% \\ & 6.0 \% \\ & 5.5 \% \\ & 5.0 \% \\ & 6.5 \% \\ & 7.0 \% \end{aligned}$ | Calendar yrs 2015-2017 <br> Calendar yrs 2010-2014 <br> Calendar yrs 2005-2009 <br> Calendar yrs 2003-2004 <br> Calendar yrs 2001-2002 <br> Calendar yrs 1999-2000 | Rate established annually by the General Assembly Applies to gross premiums tax liability | NC Department of Insurance to defray cost of the operations for upcoming fiscal year [initially enacted in 1991] |

TABLE 51. EXCISE [STAMP] TAX ON CONVEYANCES § 105 ARTICLE 8E.

| Fiscal year | Gross <br> tax <br> collections [\$] | $\begin{array}{\|c\|} \hline \text { Refunds } \\ {[\$]} \\ \hline \end{array}$ | Net <br> collections <br> before <br> transfers <br> $[\$]$ | Allocation of Proceeds |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Natural <br> Heritage <br> Trust <br> Fund <br> [\$] | Parks <br> $\&$ <br> Recreation <br> Trust <br> Fund <br> $[\$]$ | $\begin{gathered} \text { Amount } \\ \text { to } \\ \text { General } \\ \text { Fund } \\ {[\$]} \\ \hline \end{gathered}$ |
| 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 |
| 2014-15. | 55,523,630 | 2,526 | 55,521,104 | - | - | 55,521,104 |
| 2015-16. | 60,968,254 | - | 60,968,254 | - | - | 60,968,254 |

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 $\mathbf{2 5 \%}$ to the Natural Heritage Trust Fund. Effective July 1, 2013, SL 2013-360, s. 14.4(a) amends $\S 105-228.30(b)$ 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

$\S 105-228.30(b)$ was amended to accelerate the frequency with which the counties are required to remit the State's share of the deed excise tax to the Department of Revenue from a quarterly to a monthly basis, thereby shifting the receipts of some tax revenue from the 2004-05 fiscal year into the end of the 2003-04 fiscal year.
[Effective for taxes collected on or after July 1, 2003.]


TABLE 52. MOTOR FUEL EXCISE TAX RATES and NET COLLECTIONS BY STATE
Motor Fuel Excise Tax Rates and Point of Taxation

| State | Motor Fuel Excise Tax Rates and Point of Taxation |  |  |  |  |  |  |  |  |  |  |  | Popula- <br> tion <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | Motor fuel excise tax collections <br> fiscal year 2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [Rates per gallon as of 1/1/2015; local option taxes excluded] |  |  |  |  |  |  |  |  |  | Notes <br> on <br> additional <br> taxes and fees | Point of taxation [Gasoline; Diesel]: [see legend] $\dagger \dagger$ |  |  |  |  |
|  | Gasoline |  |  |  | Diesel Fuel |  |  | Gasohol |  |  |  |  |  | Amount <br> [ $\$ 1,000$ ] | Per capita |  |
|  | Excise tax [\$] | $\begin{gathered} \text { Add'l } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Total <br> $\boldsymbol{t a x}$ <br> $[\$]$ <br> 0.180 | Rank | Excise tax [\$] | $\begin{gathered} \text { Add'l } \\ \operatorname{tax} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \boldsymbol{\operatorname { t a x }} \\ {[\$]} \\ \hline \end{gathered}$ | Excise tax [\$] | $\begin{gathered} \text { Add'l }^{\prime} \\ \boldsymbol{\operatorname { t a x }} \\ {[\$]} \\ \hline \end{gathered}$ | Total tax <br> [\$] |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank |
| Alabama | 0.1600 | 0.0200 | 0.1800 | 41 | 0.1900 |  | 0.1900 | 0.1600 | 0.0200 | 0.1800 | inspection fee; local option taxes: 1-3c | D | 4,854 | 560,188 | 115.41 | 35 |
| Alaska | 0.0800 | - | 0.0800 | 50 | 0.0800 |  | 0.0800 | 0.0800 |  | 0.0800 |  | D | 738 | 42,003 | 56.94 | 50 |
| Arizona | 0.1800 | 0.0100 | 0.1900 | 37 | $\begin{array}{r} 0.1800 \\ +0.2600 \\ \hline \end{array}$ | $\begin{aligned} & \hline 0.0100 \\ & 0.0100 \\ & \hline \end{aligned}$ | $\begin{array}{r} \mathbf{0 . 1 9 0 0} \\ \dagger \mathbf{0 . 2 7 0 0} \end{array}$ | 0.1800 | 0.0100 | 0.1900 | †carrier surcharge: 8\&; LUST tax applicable | ER-Rack | 6,818 | 753,814 | 110.57 | 39 |
| Arkansas | 0.2150 | 0.0030 | 0.2180 | 31 | 0.2250 | 0.0030 | 0.2280 | 0.2150 | 0.0030 | 0.2180 | environmental fee | FRB-Rack | 2,978 | 461,731 | 155.06 | 17 |
| California | 0.3600 | 0.0650 | 0.4250 | 2 | 0.1100 | 0.2700 | 0.3800 | 0.3600 | 0.0650 | 0.4250 | $\begin{aligned} & \hline \text { includes prepaid sales tax: } \\ & 2.25 \% \text { (G), 9.25\% (D) } \\ & \hline \end{aligned}$ | ER-Rack | 38,994 | 5,711,160 | 146.46 | 20 |
| Colorado | 0.2200 | - | 0.2200 | 29 | 0.2050 | - | 0.2050 | 0.2000 | - | 0.2000 |  | D | 5,449 | 667,948 | 122.59 | 32 |
| Connecticut | 0.2500 | - | 0.2500 | 20 | 0.5450 | - | 0.5450 | 0.2500 | - | 0.2500 | plus $8.1 \%$ petroleum tax | D | 3,585 | 481,825 | 134.41 \| | 23 |
| Delaware | 0.2300 | - | 0.2300 | 27 | 0.2200 |  | 0.2200 | 0.2300 |  | 0.2300 | plus 0.9\% GRT | D | 944 | 117,401 | 124.36 | 30 |
| Florida | 0.04000 | 0.13425 | 0.17425 | 43 | 0.04000 | 0.13300 | 0.17300 | 0.04000 | 0.13425 | 0.17425 | includes 13.3 C sales tax and .125¢ inspection tax; local taxes for gasoline and gasohol: 11.1-19.1¢; | ER-Rack | 20,245 | 2,481,760 | 122.59 | 31 |
| Georgia | 0.0750 | 0.1180 | 0.1930 | 36 | 0.0750 | 0.1380 | 0.2130 | 0.0750 | 0.1180 | 0.1930 | $118 \mathrm{8c} / 13.8 \mathrm{c}$ sales tax applies | D | 10,199 | 1,025,819 | 100.58 | 44 |
| Hawaii | 0.1700 | - | 0.1700 | 45 | 0.1700 | - | 0.1700 | 0.1700 | - | 0.1700 | sales tax applicable; local option taxes: 8.8-18c | D | 1,425 | 93,066 | 65.30 | 48 |
| Idaho | 0.2500 | 0.0100 | 0.2600 | 17 | 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 | 1,653 | 258,993 | 156.70 | 16 |
| Illinois | 0.1900 | 0.0110 | 0.2010 | 34 | 0.2150 | 0.0110 | 0.2260 | 0.1900 | 0.0110 | 0.2010 | sales tax, environmental \& LUST fees applicable; carrier surcharge: 19 3c (G), 20.1c (D) local option taxes: 5c in Chicago and 6c in Cook County (gasoline only) | D | 12,839 | 1,293,272 | 100.73 | 43 |
| Indiana | 0.1800 | - | 0.1800 | 41 | 0.1600 | - | 0.1600 | 0.1800 | - | 0.1800 | sales tax applicable; carrier surcharge: 11¢ | FRB-Rack (G) <br> ER-Rack (D) | 6,613 | 832,006 | 125.82 | 29 |
| Iowa | 0.2100 | 0.0100 | 0.2200 | 29 | 0.2250 | 0.0100 | 0.2350 | 0.1900 | 0.0100 | 0.2000 | environmental fee | ER-Rack | 3,122 | 541,813 | 173.55 | 11 |
| Kansas | 0.2400 | 0.0103 | 0.2503 | 19 | 0.2600 | 0.0103 | 0.2703 | 0.2400 | 0.0103 | 0.2503 | environmental \& inspection fees | D | 2,907 | 439,045 | 151.04 | 19 |
| Kentucky | 0.2620 | 0.0140 | 0.2760 | 14 | 0.2320 | 0.0140 | 0.2460 | 0.2620 | 0.0140 | 0.2760 | environmental fee; carrier surcharge: 2\% (G), 4.7\% (D); tax rate is based on the average wholesale price and is adjusted quarterlyactual rate: 9\% | D | 4,425 | 850,276 | 192.17 | 6 |
| Louisiana | 0.20000 | 0.00125 | 0.20125 | 33 | 0.20000 | 0.00125 | 0.20125 | 0.20000 | 0.00125 | 0.20125 | inspection fee | PH-Rack | 4,669 | 606,410 | 129.88 | 26 |
| Maine | 0.3000 |  | 0.3000 |  | 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 | 243,891 | 183.45 |  |

TABLE 52. -Continued

| State | Motor Fuel Excise Tax Rates and Point of Taxation |  |  |  |  |  |  |  |  |  |  |  | Popula- <br> tion <br> as <br> of <br> $7 / 1 / 2015$ <br> $[1,000 s]$ | Motor fuel excise tax collections fiscal year 2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [Rates per gallon as of 1/1/2015; local option taxes excluded] |  |  |  |  |  |  |  |  |  | Notes on additional taxes and fees | Point of taxation [Gasoline; Diesel]: [see legend] $\dagger \dagger$ |  |  |  |  |
|  | Gasoline |  |  |  | Diesel Fuel |  |  | Gasohol |  |  |  |  |  |  | Per capita |  |
|  | Excise tax [\$] | $\begin{gathered} \text { Add'l } \\ \operatorname{tax} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \boldsymbol{\operatorname { t a x }} \\ {[\$]} \\ \hline \end{gathered}$ | Rank | Excise tax [\$] | $\begin{gathered} \hline \text { Add'l } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \boldsymbol{\operatorname { t a x }} \\ {[\$]} \\ \hline \end{gathered}$ | Excise tax [\$] | $\begin{gathered} \hline \text { Add'l } \\ \boldsymbol{t a x} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \boldsymbol{\operatorname { t a x }} \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000]} \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank |
| Maryland | 0.2430 | 0.0600 | 0.3030 | 9 | 0.2505 | 0.0600 | 0.3105 | 0.2430 | 0.0600 | 0.3030 | 6\% sales tax applies | D | 5,995 | 923,483 | 154.04 | 18 |
| Massachusetts | 0.2400 | - | 0.2400 | 22 | 0.2400 |  | 0.2400 | 0.2400 | - | 0.2400 |  | D | 6,784 | 756,121 | 111.45 ! | 38 |
| Michigan | 0.1900 |  | 0.1900 | 37 | 0.1500 |  | 0.1500 | 0.1900 |  | 0.1900 | sales tax applicable | PH-Rack | 9,918 | 1,010,395 | 101.88 | 42 |
| Minnesota | 0.2850 | 0.0010 | 0.2860 | 12 | 0.2850 | 0.0010 | 0.2860 | 0.2850 | 0.0010 | 0.2860 | inspection fee; <br> portion of the rate is adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | FRB-Rack | 5,482 | 884,596 | 161.35 | 15 |
| Mississippi | 0.1800 | 0.0040 | 0.1840 | 40 | 0.1800 | 0.0040 | 0.1840 | 0.1800 | 0.0040 | 0.1840 | environmental fee | $\begin{gathered} \hline \text { IMP-FR (G) } \\ \text { D (D) } \\ \hline \end{gathered}$ | 2,989 | 428,278 | 143.27 | 21 |
| Missouri | 0.1700 | 0.0030 | 0.1730 | 44 | 0.1700 | 0.0030 | 0.1730 | 0.1700 | 0.0030 | 0.1730 | inspection and load fees | PH-Rack | 6,076 | 695,145 | 114.40 | 36 |
| Montana | 0.2700 | - | 0.2700 | 15 | 0.2775 | - | 0.2775 | 0.2700 |  | 0.2700 |  | D | 1,032 | 226,806 | 219.76 | 3 |
| Nebraska | 0.2560 | 0.0090 | 0.2650 | 16 | 0.2560 | 0.0030 | 0.2590 | 0.2560 | 0.0090 | 0.2650 | petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 1,894 | 327,665 | 173.02 | 12 |
| Nevada | 0.23000 | 0.00805 | 0.23805 | 26 | 0.27000 | 0.00750 | 0.27750 | 0.23000 | 0.00805 | 0.23805 | inspection \& cleanup fee; local option taxes: 4-9¢ | D | 2,884 | 304,364 | 105.54 | 41 |
| New <br> Hampshire | 0.22200 | 0.01625 | 0.23825 | 25 | 0.22200 | 0.01625 | 0.23825 | 0.22200 | 0.01625 | 0.23825 | oil discharge cleanup fee | D | 1,330 | 146,796 | 110.36 | 40 |
| New Jersey | 0.1050 | 0.0400 | 0.1450 | 49 | 0.1350 | 0.0400 | 0.1750 | 0.1050 | 0.0400 | 0.1450 | petroleum fee | ER-Rack | 8,935 | 535,550 | 59.94 | 49 |
| New Mexico | 0.17000 | 0.01875 | 0.18875 | 39 | 0.21000 | 0.01875 | 0.22875 | 0.17000 | 0.01875 | 0.18875 | petroleum loading fee | FRB-Rack | 2,080 | 240,177 | 115.45 | 34 |
| New York | 0.0800 | 0.1780 | 0.2580 | 18 | 0.0800 | 0.1605 | 0.2405 | 0.0800 | 0.1780 | 0.2580 | sales tax applicable; petroleum tax | $\begin{gathered} \text { IMP-FR (G) } \\ \text { EDMF (D) } \\ \hline \end{gathered}$ | 19,747 | 1,648,106 | 83.46 | 46 |
| North Carolina | 0.3750 | 0.0025 | 0.3775 | 3 | 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 semiannuallyactual rate: $\mathbf{1 7 . 5}$ ¢ $+\mathbf{7 \%}$ of average wholesale price | ER-Rack | 10,035 | 1,924,089 | 191.73 | 7 |
| North Dakota | 0.2300 | - | 0.2300 | 27 | 0.2300 | - | 0.2300 | 0.2300 |  | 0.2300 |  | D | 757 | 232,296 | 306.93 | 1 |
| Ohio | 0.2800 | - | 0.2800 | 13 | 0.2800 | - | 0.2800 | 0.2800 | - | 0.2800 |  | D | 11,605 | 1,907,996! | 164.41! | 14 |
| Oklahoma | 0.1600 | 0.0100 | 0.1700 | 45 | 0.1300 | 0.0100 | 0.1400 | 0.1600 | 0.0100 | 0.1700 | environmental fee | ER-Rack | 3,907 | 455,288 | 116.52 | 33 |
| Oregon | 0.3000 | - | 0.3000 | 10 | 0.3000 | - | 0.3000 | 0.3000 | - | 0.3000 | local option taxes: 1-3¢ | $\begin{aligned} & \hline \mathbf{D}(\mathbf{G}) \\ & \mathrm{R} \text { (D) } \\ & \hline \end{aligned}$ | 4,025 | 524,665 | 130.36 | 24 |
| Pennsylvania | 0.5050 | - | 0.5050 | 1 | 0.6420 | - | 0.6420 | 0.5050 | - | 0.5050 | oil franchise tax only | D | 12,792 | 2,731,605 | 213.54 | 4 |
| Rhode Island | 0.3200 | 0.0100 | 0.3300 | 6 | 0.3200 | 0.0100 | 0.3300 | 0.3200 | 0.0100 | 0.3300 | LUST tax | D | 1,056 | 85,801 | 81.28 | 47 |
| 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 | 4,895 | 545,955 | 111.54 | 37 |

TABLE 52. -Continued

| State | Motor Fuel Excise Tax Rates and Point of Taxation |  |  |  |  |  |  |  |  |  |  |  | Popula-tionasof$7 / 1 / 2015$$[1,000 s]$ | Motor fuel excise tax collections fiscal year 2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [Rates per gallon as of 1/1/2015; local option taxes excluded] |  |  |  |  |  |  |  |  |  | Notes on additional taxes and fees | Point of taxation [Gasoline; Diesel]: [see legend] $\dagger$ |  |  |  |  |
|  | Gasoline |  |  |  | Diesel Fuel |  |  | Gasohol |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000]} \end{aligned}$ | Per capita |  |
|  | Excise tax [\$] | $\begin{gathered} \hline \text { Add'l }^{2} \\ \boldsymbol{t a x} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \boldsymbol{t a x} \\ {[\$]} \\ \hline \end{gathered}$ | Rank | Excise tax [\$] | $\begin{gathered} \hline \text { Add'l } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \boldsymbol{\operatorname { t a x }} \\ {[\$]} \\ \hline \end{gathered}$ | Excise tax [\$] | $\begin{gathered} \hline \text { Add'l } \\ \boldsymbol{t a x} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \boldsymbol{t a x} \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank |
| South Dakota | 0.2200 | 0.0200 | 0.2400 | 22 | 0.2200 | 0.0200 | 0.2400 | 0.2200 | 0.0200 | 0.2400 | inspection fee; local option tax: 1c | PH-Rack | 858 | 148,170 | 172.71 | 13 |
| Tennessee | 0.2000 | 0.0140 | 0.2140 | 32 | 0.1700 | 0.0140 | 0.1840 | 0.2000 | 0.0140 | 0.2140 | local option tax: 1\&; petroleum tax; environmental fee | $\begin{aligned} & \text { IMP-FR (G) } \\ & \text { PH-Rack (D) } \end{aligned}$ | 6,595 | 857,605 | 130.04 | 25 |
| Texas | 0.2000 | - | 0.2000 | 35 | 0.2000 | - | 0.2000 | 0.2000 | - | 0.2000 |  | PH-Rack | 27,430 | 3,462,288 | 126.22 | 27 |
| Utah | 0.2450 | - | 0.2450 | 21 | 0.2450 | - | 0.2450 | 0.2450 | - | 0.2450 |  | $\begin{gathered} \text { D (G) } \\ \text { PH-Rack (D) } \\ \hline \end{gathered}$ | 2,991 | 377,390 | 126.19 | 28 |
| Vermont | 0.1210 | 0.1987 | 0.3197 | 8 | 0.2800 | 0.0400 | 0.3200 | 0.1820 | 0.1377 | 0.3197 | cleanup fee; transport fee portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 626 | 85,619 | 136.75 | 22 |
| Virginia | 0.1620 | - | 0.1620 | 48 | 0.2020 |  | 0.2020 | 0.1620 | - | 0.1620 | local option tax: 2.1\%; large trucks pay an additional 12.6c (G), 3.5c (D); actual rates: 5.1\% (G), $6 \%$ (D) | ER-Rack | 8,368 | 755,681 | 90.31 | 45 |
| Washington | 0.3750 | - | 0.3750 | 4 | 0.3750 | - | 0.3750 | 0.3750 | - | 0.3750 | 0.5\% privilege tax | PH-Rack | 7,160 | 1,247,817 | 174.27 | 10 |
| West Virginia | 0.2050 | 0.1410 | 0.3460 | 5 | 0.2050 | 0.1410 | 0.3460 | 0.2050 | 0.1410 | 0.3460 | sales tax applicable | FRB-Rack | 1,841 | 433,877 | 235.67 | 2 |
| Wisconsin | 0.3090 | 0.0200 | 0.3290 | 7 | 0.3090 | 0.0200 | 0.3290 | 0.3090 | 0.0200 | 0.3290 | petroleum inspection fee | PH-Rack | 5,768 | 1,014,656 | 175.91 \| | 9 |
| Wyoming | 0.2300 | 0.0100 | 0.2400 | 22 | 0.2300 | 0.0100 | 0.2400 | 0.2300 | 0.0100 | 0.2400 | license tax | FRB-Rack | 587 | 118,639 | $202.26{ }^{\text {+ }}$ | 5 |
| Total 50 states | - | - | - | - | - | - | - | - | - | - |  | - | 320,226 | 42,499,340 | $132.72^{\text {a }}$ | - |
| 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.
${ }^{\text {a }}$ Weighted average
Per capita tax collection amounts are computations based on July 1,2015 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. The statistical abstract series follows the US Census established practice of computing the per capita tax collection metric using the July 1 population subsequent to the fiscal year ending on June 30th.
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-EST2016-01- Annual Estimates of the Resident Population for the States: July 1, 2015, December 2016 release.
U.S. Census Bureau, 2015 Annual Survey of State Government Tax Collections, September 23, 2016 release, May 12, 2017 update.
$\dagger \dagger$ FTA Motor Fuel Tax Uniformity Committee, E-Commerce Subcommittee Survey January 27, 2012
Federation of Tax Administrators; Tax Foundation; Commerce Clearing House

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

|  | Motor Fuels Tax Gross Collections |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Fees and Civil Penalties |  |  | Motor Fuels (Gasoline) |  | Special Fuels(Diesel \& Alternative) |  | Highway Fuels Use Tax* |  | Combined Fuel Types |  |  |  |  |  |  |  |  |
|  | 1/4¢ Motor Fuels and Oil <br> Inspection Fees $\dagger \dagger$ |  | Registration Fees/ Civil Penalties [\$] | Gallons on which tax was collected [\#] | Amount collected [\$] | Gallons on which tax was collected [\#] | Amount collected [\$] | Gallons on which tax was collected [\#] | Amount collected [\$] | Gallons on which tax was collected [\#] | Amount collected [\$] | Tax collections per 1 c of $\operatorname{tax}$ [\$] | Collection fees on overdue tax debts [\$] | Refunds <br> [\$] | Toal net collections [all sources] [\$] | TIMS, <br> PDP <br> component <br> costs <br> SL 2009-451 <br> s. 6.20(a) <br> $[\$]$ | [See notes forrate explanations] |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | General <br> Fund allocation [\$] | Highway Fund allocation [\$] |  |  |  |  |  |  |  |  |  |  |  |  |  |  | through December $\dagger$ [ $¢$ | January through June ${ }^{\dagger}$ [c] |
| 2001-0 | 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 | 5,273,920,40 | 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. | 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. | 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. | 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 | 1,656,836,94 | 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 | 5,331,663,43 | 1,595,496,908 | 53,316,634 | 20,616 | 79,841,227 | 1,530,751,765 |  | 29 | 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 | 5,376,780,25 | 1,616,930,041 | 53,767,803 | 29,176 | 65,530,406 | 1,567,059,387 |  | 29. | 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. | 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 |  | 7.6, 37.5 | 37.5 |
| 2014-15. | 1,278,485 | 14,301,157 | 576,340 | 4,397,794,808 | 1,615,631,001 | 951,019,864 | 349,664,874 | 76,636,964 | 28,891,485 | 5,425,451,636 | 1,994,187,360 | 54,254,516 | 74,965 | 70,231,375 | 1,940,037,002 |  | 36.5 | 37.5, 36.0 |
| 2015-16. | 1,358,939 | 15,032,032 | 422,090 | 4,592,720,034 | 1,634,615,622 | 1,002,206,098 | 356,726,053 | 74,703,343 | 27,448,247 | 5,669,629,475 | 2,018,789,921 | 56,696,295 | 48,969 | 82,715,153 | 1,952,838,861 |  | 36.0 | 35.0 |

## 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; $1 / 4 \mathrm{c}$ 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.
$\dagger$ Prior to enactment of SL 2015-2 (SB20), the motor fuel excise tax rate is computed using a flat rate of $\mathbf{1 7 5} \mathbf{5}$ per gallon plus a variable wholesale component (the greater of either $35 ¢$ per gallon or $7 \%$ of the average


 Collections also include delinquent tax payments reflecting the tax rate in effect at the time of the transaction: collections for any given fiscal year may reflect multiple tax rates.

determining the tax rate for calendar year periods beginning on or after January 1, 2017:

## Period

January 1, 2016-June 30, 2016
July 1, 2016-December 31, 2016
calendar year beginning on January 1, 2017
calendar years beginning on/after January 1, 2018
Exceptional legislative rate provisions:
Fiscal year 2006-07
SL 2006-66, s. 24.3(a) amends § 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at $\mathbf{1 2 . 4 ¢}$ per gallon effective for the period July $\mathbf{1 , 2 0 0 6}$ through June $\mathbf{3 0}$, 2007 .
Fiscal years 2007-08 and 2008-09
$\overline{\text { SL 2007-323, s. 31.15(a) amends § }}$ 105-449.80(a) to cap the variable wholesale component of the motor fuels excise tax at $\mathbf{1 2 . 4}$ per gallon effective for the period July $\mathbf{1 , 2 0 0 7}$ through June $\mathbf{3 0}$, 2009.
Fiscal years 2009-10 through 2010-11
SL 2009-108, s. 1 amends the rate provisions to impose a floor on the variable wholesale component of the motor fuels excise tax rate for the period July $\mathbf{1 , 2 0 0 9}$ through June 30, 2011. For this period,
the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4 c per gallon or $\mathbf{7 \%}$ of the average wholesale price of motor fuel for the applicable six-month base period.
Fiscal year 2012-13

Fiscal year 2013-14 through 2014-15

 and the tax rate in effect for the transaction period beginning October 1, 2013 (37.5¢).
$\dagger \dagger$ In addition to the per gallon motor fuels excise tax (road tax), a 0.25 c 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.


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 |  |  |  |  |  |  |  |  |  |  |  | Taxable <br> gallons: <br> Motor Fuels <br> Special Fuels <br> [\#] | Total gallons sold |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Aviation Fuels: |  |  |  | Total <br> All <br> Sources <br> [\#] |  | $\begin{gathered} \text { [Taxable } \\ \text { and } \\ \text { Non-taxable] } \\ {[\#]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { Change } \\ \hline \end{array}$ |
|  | U.S. <br> Government <br> [\#] | State Agencies [\#] | Combined U.S./State [\#] | School <br> Boards <br> [\#] | County/ Municipal [\#] | Charter Schools [\#] | $\begin{array}{\|c\|} \hline \text { Community } \\ \text { Colleges } \\ {[\#]} \\ \hline \end{array}$ | Jet Fuel [\#] | Gasoline [\#] | Aviation Total <br> [\#] | $\begin{gathered} \% \\ \text { Change } \\ \hline \end{gathered}$ |  |  |  |  |
| 2001-02. | 11,911,766\|32,694,158 |  | 44,605,924 | 23,455,718! |  | 46,643\| | - | na | na | 183,248,689 | 7.75\% | 251,356,974 | 5,130,405,694 | 5,381,762,668 | 1.56\% |
| 2002 | 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\% |
| 2003-0 | 3,366,513 | 22,824,640 | 26,191,153 | 20,774,76 | 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\% |
| 2004-0 | 3,204,701 | 24,795,287 | 27,999,988 | 24,867, | 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, | 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\% |
| 2006-0 | 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 | ,988,744 | 15,239,036 | 18,760,31 | 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 | 14,602,9 | 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\% |
| 2010-1 | 4,754,331 | 21,790,343 | 26,544,674 | 14,415,1 | 5,111,777 |  | 201,323 | 487,848,9 | 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 | 14,785,94 | 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\% |
| 2014-15... | 3,652,794 | 15,695,354 | 19,348,148 | 12,768,550 | 5,990,930 |  | 708,004 | 500,324,546 | 5,022,071 | 505,346,617 | -1.37\% | 544,162,249 | 5,348,814,672 | 5,892,976,921 | 2.88\% |
| 2015-16... | 3,100,701! | 20,831,936 | 23,932,637 | 12,509,659 | 4,941,539 | 9,906 | 358,769 | 524,041,653 | 3,876,003 | 527,917,656 | 4.47\% | 569,670,166 | 5,594,926,132 | 6,164,596,298 | 4.61\% |

Detail may not add to totals due to rounding. Special fuels amounts are primarily diesel fuel.
$n a=$ breakdown unavailable Exemptions for county/municipal, charter schools, and community colleges were enabled by recent legislation. Prior to January 1 , 2003, local governments were entitled to a refund of a portion of taxes paid on motor fuels; effective for transactions on or after January 1 , 2003, the refund provision was repealed and replaced by an exemption provision.


TABLE 55. 1/4 CENT MOTOR FUELS AND OIL INSPECTION FEES
[§ 119 ARTICLE 3.]

|  |  |  |  |  |  | IS 119 | ICL |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Motor Fuels $\dagger$ |  |  | Aviation Fuels and Other Kerosene |  |  | Combined Fuels Totals |  |  |
| Fiscal year | Tax Collections Generated from the $1 / 4 ¢$ Per Gallon Rate by Motor Fuel Type: |  |  |  | Gallons <br> on which tax <br> was <br> collected <br> $[\#]$ | Tax collections at $1 / 4 ¢$ per gallon rate |  | Gallons on which tax was collected [\#] | Tax collections at 1/4¢ per gallon rate |  | Gallonson which taxwascollected$[\#]$ | Tax collections at 1/4¢ per gallon rate |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Gasoline | Diesel | Kerosene | Alternative |  | A | \% |  |  | \% |  | Amount | \% |
|  | [\$] | [\$] | [\$] | [\$] |  | [\$] | Change |  | - | Change |  |  |  |
| 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! | 925,8971 | 1.37\% | 5,759,674,456 | 14,399,904 | 3.69\% |
| 2003-0 |  |  | ' | + | 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\% |
| 2014-15. | 10,934,463 | 3,319,422 | 51,000 | 11,774 | 5,726,207,376 | 14,316,658 | 3.17\% | 505,189,784 | 1,262,983 | -0.96\% | 6,231,397,160 | 15,579,642 | 2.82\% |
| 2015-16... | 11,553,703 | 3,442,137 | 39,687 | 17,235 | $\mathbf{6 , 0 2 0 , 8 0 5 , 7 0 0}$ | 15,052,762 | 5.14\% | 535,032,440 | 1,338,209 | 5.96\% | $\mathbf{6 , 5 5 5 , 8 3 8 , 1 4 0}$ | 16,390,971 | 5.21\% |

Detail may not add to totals due to rounding. Collections include tax and interest as applicable.
$n a=$ breakdown unavailable $\quad \dagger$ Includes gasoline, diesel, kerosene, and alternative fuels.
$1 / 4 \mathrm{C}$ motor fuels and oil inspection fee and base:
An inspection tax of $1 / 4 \subset$ 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.


## 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 2015-2016

|  | Gross collections |  | Net collections |  |  |  | Allocated ne [non-county | tions table $\dagger \dagger$ | Total net collections | § 105-486(a) per capita |  |  | Total net distributable |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | [includes non-county attributable allocations] $\dagger$ [\$] | [includes non-county attributable allocations] [\$] | non-county attributable allocations] $\dagger$ [\$] | [county attributable] [excludes food] [\$] | Refunds [county attributable] [excludes food] [\$] | [county attributable] [excludes food] [\$] | Local <br> food tax 2\% rate [\$] | Other [\$] | [includes county attributable plus non-county attributable $\dagger \dagger \dagger$ [\$] | adjustment <br> [applies to <br> Article 40 <br> net proceeds] <br> [\$] | Tax allocation before adjustments [\$] | Total net distributable proceeds $\dagger \dagger$ [\$] | proceeds as a \% of net collections [\%] |
| Alamanc | 54,260,683.25 | (1,798,246.89) | 52,462,436.36 | 48,716,949.92 | (1,727,269.70) | 46,989,680.22 | 5,231,124.68 | 238,703.76 | 52,459,508.66 | (2,451,272.02) | 50,008,236.64 | 49,980,338.84 | 5.27\% |
| Alexander | 5,193,156.37 | $(245,795.45)$ | 4,947,360.92 | 4,082,754.39 | $(240,748.54)$ | 3,842,005.85 | 1,087,457.59 | 19,056.95 | 4,948,520.39 | 1,414,669.23 | 6,363,189.62 | 6,341,523.42 | 128.18\% |
| Alleghany | 1,889,548.02 | $(91,029.33)$ | 1,798,518.69 | 1,502,622.14 | $(88,917.35)$ | 1,413,704.79 | 376,544.43 | 7,089.30 | 1,797,338.52 | 312,374.97 | 2,109,713.49 | 2,135,014.64 | 118.71\% |
| Anson $\dagger \dagger \dagger$ | 3,992,940.27 | $(115,728.63)$ | 3,877,211.64 | 3,233,201.34 | $(111,721.76)$ | 3,121,479.58 | 741,248.51 | 15,384.60 | 3,878,112.69 | 895,890.59 | 4,774,003.28 | 4,756,691.40 | 122.68\% |
| Ashe $\dagger+\dagger$... | 6,317,710.01 | $(218,926.74)$ | 6,098,783.27 | 5,412,457.69 | $(212,051.66)$ | 5,200,406.03 | 874,716.46 | 25,169.08 | 6,100,291.57 | 491,177.81 | 6,591,469.38 | 6,500,503.50 | 106.59\% |
| Aver | 5,713,463.89 | $(183,860.39)$ | 5,529,603.50 | 4,942,527.95 | $(176,526.98)$ | 4,766,000.97 | 739,419.14 | 23,880.51 | 5,529,300.62 | (120,535.77) | 5,408,764.85 | 5,544,131.22 | 100.26\% |
| Beaufor | 11,397,396.79 | $(923,416.23)$ | 10,473, | 9,578,685.08 | $(910,503.22)$ | 8,668,181.86 | 1,757,618.70 | 45,810.16 | 10,471,610.72 | 694,129.02 | 11,165,739.74 | 11,332,595.98 | 108.20\% |
| Bertie. | 2,267,809.04 | $(79,077.69)$ | 2,188,731.35 | 1,793,120.88 | $(76,476.00)$ | 1,716,644.88 | 462,612.80 | 8,769.90 | 2,188,027.58 | 809,331.30 | 2,997,358.88 | 2,940,657.12 | 134.35\% |
| Bladen | 5,392,764.44 | $(242,106.36)$ | 5,150,658.08 | 4,311,069.66 | $(236,020.93)$ | 4,075,048.73 | 1,053,373.24 | 20,942.46 | 5,149,364.43 | 1,090,445.76 | 6,239,810.19 | 6,322,405.79 | 122.75\% |
| Brunswick. | 35,728,506.05 | (1,268,255.66) | 34,460,250.39 | 32,090,834.32 | (1,221,648.53) | 30,869,185.79 | 3,425,589.82 | 158,757.02 | 34,453,532.63 | $(687,286.13)$ | 33,766,246.50 | 35,108,532.42 | 101.88\% |
| Buncom | 119,835,804.98 | (8,527,271.48) | 111,308,533.50 | 109,991,358.62 | (8,400,229.62) | 101,591,129.00 | 9,248,152.72 | 500,749.21 | 111,340,030.93 | (7,590,300.80) | 103,749,730.13 | 104,349,369.03 | 93.75\% |
| Burke. | 17,714,381.40 | $(926,044.38)$ | 16,788,337.02 | 14,436,489.49 | $(906,205.94)$ | 13,530,283.55 | 3,186,220.30 | 68,646.56 | 16,785,150.41 | 1,972,450.71 | 18,757,601.12 | 18,813,483.84 | 112.06\% |
| Cabarru | 78,104,898.13 | (7,610,803.97) | 70,494,094.16 | 72,296,578.24 | (7,524,964.44) | 64,771,613.80 | 5,418,435.81 | 324,135.25 | 70,514,184.86 | (3,029,919.50) | 67,484,265.36 | 67,864,236.13 | 96.27\% |
| Caldwe | 15,792,843.12 | $(645,596.85)$ | 15,147,246.27 | 12,941,969.65 | (627,742.18) | 12,314,227.47 | 2,764,691.32 | 63,807.39 | 15,142,726.18 | 1,868,163.60 | 17,010,889.78 | 17,064,454.75 | 112.66\% |
| Camden.. | 1,410,940.74 | $(52,495.02)$ | 1,358,445.72 | 1,192,224.13 | $(50,882.10)$ | 1,141,342.03 | 210,350.95 | 5,396.45 | 1,357,089.43 | 334,635.48 | 1,691,724.91 | 1,623,314.28 | 119.50\% |
| Cart | 25,745,256.62 | (1,524,750.40) | 24,220,506.22 | 22,809,550.00 | (1,494,489.11) | 21,315,060.89 | 2,788,674.86 | 111,216.25 | 24,214,952.00 | (1,183,477.13) | 23,031,474.87 | 23,647,118.18 | 97.63\% |
| Caswell | 1,885,212.62 | $(159,290.54)$ | 1,725,922.08 | 1,329,131.83 | $(157,526.45)$ | 1,171,605.38 | 548,463.87 | 5,912.89 | 1,725,982.14 | 1,128,426.95 | 2,854,409.09 | 2,757,698.67 | 159.78\% |
| Catawba | 54,591,866.77 | (2,561,032.85) | 52,030,833.92 | 48,884,396.25 | (2,500,755.09) | 46,383,641.16 | 5,432,404.67 | 229,187.70 | 52,045,233.53 | $(983,565.26)$ | 51,061,668.27 | 50,694,083.35 | 97.43\% |
| Chatham | 14,152,382.81 | $(580,494.11)$ | 13,571,888.70 | 12,386,736.29 | $(562,846.07)$ | 11,823,890.22 | 1,685,021.34 | 60,336.31 | 13,569,247.87 | 1,154,232.48 | 14,723,480.35 | 14,761,541.42 | 108.77\% |
| Cherokee. | 6,982,038.79 | $(236,178.54)$ | 6,745,860.25 | 5,961,513.40 | $(227,762.89)$ | 5,733,750.51 | 981,959.34 | 29,553.21 | 6,745,263.06 | 211,641.55 | 6,956,904.61 | 6,882,351.30 | 102.02\% |
| C | 3,040,309.07 | (194,142.22) | 2,846,166.85 | 2,521,000.53 | $(190,647.63)$ | 2,330,352.90 | 501,907.73 | 12,220.04 | 2,844,480.6 | 297,175.19 | 3,141,655.8 | 3,228,233.31 | 13.42\% |
| Clay. | 1,893,967.54 | $(91,142.81)$ | 1,802,824.73 | 1,581,304.57 | $(88,895.82)$ | 1,492,408.75 | 302,139.91 | 7,866.69 | 1,802,415.35 | 274,579.73 | 2,076,995.08 | 2,035,778.75 | 112.92\% |
| Clevel | 21,728,811.55 | (1,595,526.22) | 20,133,285.33 | 18,282,478.86 | (1,571,482.71) | 16,710,996.15 | 3,334,371.37 | 86,112.86 | 20,131,480.38 | 1,689,022.10 | 21,820,502.48 | 21,798,223.99 | 108.27\% |
| Colum | 9,883,227.67 | $(525,077.50)$ | 9,358,150.17 | 8,078,024.55 | $(513,447.88)$ | 7,564,576.67 | 1,752,790.41 | 37,961.17 | 9,355,328.25 | 1,569,300.63 | 10,924,628.88 | 10,049,988.96 | 107.39\% |
| Craven... | 25,271,329.62 | $(1,841,188.03)$ | 23,430,141.59 | 22,000,402.21 | (1,812,177.73) | 20,188,224.48 | 3,141,559.69 | 104,028.61 | 23,433,812.78 | 1,216,695.66 | 24,650,508.44 | 24,853,581.66 | 106.08\% |
| Cum | 101,022,825.91 | (5,012,571.33) | 96,010,254.58 | 90,239,305.35 | (4,898,692.90) | 85,340,612.45 | 10,281,256.65 | 414,539.08 | 96,036,408.18 | 789,085.38 | 96,825,493.56 | 95,865,573.80 | 99.85\% |
| Curr | 10,205,727.39 | $(191,757.77)$ | 10,013,969.62 | 9,399,497.99 | $(176,321.11)$ | 9,223,176.88 | 743,126.07 | 47,194.78 | 10,013,497.73 | $(814,761.79)$ | 9,198,735.94 | 9,034,228.97 | 0.22\% |
| Dare | 31,053,275.56 | $(603,581.04)$ | 30,449,694.52 | 28,894,843.68 | $(558,321.01)$ | 28,336,522.67 | 1,963,432.19 | 147,553.40 | 30,447,508.26 | (4,990,645.12) | 25,456,863.14 | 26,614,961.26 | 87.41\% |
| Davidso | 32,375,850.03 | (2,157,589.00) | 30,218,261.03 | 27,134,011.08 | (2,123,993.26) | 25,010,017.82 | 5,094,447.43 | 122,108.38 | 30,226,573.63 | 4,317,342.23 | 34,543,915.86 | 34,156,380.83 | 113.03\% |
| Davie..... | 7,984,620.93 | $(296,260.46)$ | 7,688,360.47 | 6,812,536.32 | $(286,734.95)$ | 6,525,801.37 | 1,127,196.42 | 33,271.70 | 7,686,269.49 | 857,018.30 | 8,543,287.79 | 8,286,086.74 | 107.77\% |
| Duplin $\dagger$ | 10,191,062.98 | (361,403.22) | 9,829,659.76 | 8,414,816.51 | (350,681.90) | 8,064,134.61 | 1,728,260.86 | 39,681.57 | 9,832,077.04 | 1,817,394.47 | 11,649,471.51 | 11,696,180.46 | 118.99\% |
| Durham $\dagger$ | 170,738,156.34 | (20,006,623.20) | 150,731,533.14 | 160,685,598.82 | (19,862,023.91) | 140,823,574.91 | 9,301,666.87 | 641,314.47 | 150,766,556.25 | (8,265,294.66) | 142,501,261.59 | 144,888,906.61 | 96.12\% |
| Edgecombe $\dagger$ | 9,539,499.04 | $(674,710.18)$ | 8,864,788.86 | 7,615,185.78 | $(665,366.27)$ | 6,949,819.51 | 1,881,593.17 | 35,641.68 | 8,867,054.36 | 1,787,697.44 | 10,654,751.80 | 10,699,869.62 | 120.70\% |
| Forsyth. | 123,295,521.03 | (12,282,041.56) | 111,013,479.47 | 109,927,916.30 | (12,138,968.47) | 97,788,947.83 | 12,711,428.57 | 501,280.09 | 111,001,656.49 | (2,690,177.64) | 108,311,478.85 | 106,657,935.80 | 96.08\% |
| Franklin. | 9,720,192.24 | $(246,646.33)$ | 9,473,545.91 | 8,155,479.48 | $(234,924.73)$ | 7,920,554.75 | 1,510,053.60 | 40,234.36 | 9,470,842.71 | 1,809,732.87 | 11,280,575.58 | 11,092,071.29 | 117.08\% |
| G | 52,014,422.01 | (3,248,388.71) | 48,766,033.30 | 44,451,884.67 | (3,187,959.83) | 41,263,924.84 | 7,288,826.98 | 205,925.28 | 48,758,677.10 | 2,316,031.50 | 51,074,708.60 | 51,317,512.54 | 105.23\% |
| Gate | 1,060,645.82 | $(39,180.61)$ | 1,021,465.21 | 700,364.35 | $(38,249.46)$ | 662,114.89 | 355,574.86 | 3,477.41 | 1,021,167.16 | 550,192.39 | 1,571,359.55 | 1,522,052.85 | 149.01\% |
| Graham. | 1,517,029.63 | $(58,454.10)$ | 1,458,575.53 | 1,221,302.61 | $(56,792.45)$ | 1,164,510.16 | 287,761.12 | 6,041.21 | 1,458,312.49 | 239,049.41 | 1,697,361.90 | 1,677,081.54 | 114.98\% |
| Granville | 9,000,386.81 | $(542,938.15)$ | 8,457,448.66 | 7,314,156.75 | $(533,036.65)$ | 6,781,120.10 | 1,640,152.45 | 35,175.93 | 8,456,448.48 | 1,790,946.58 | 10,247,395.06 | 10,340,296.41 | 122.26\% |
| Greenett\% | 1,993,950.86 | $(47,809.54)$ | 1,946,141.32 | 1,487,148.03 | $(45,948.56)$ | 1,441,199.47 | 498,052.63 | 7,283.83 | 1,946,535.93 | 955,295.57 | 2,901,831.50 | 2,813,155.18 | 144.55\% |
| Guilford | 166,970,462.83 | (12,832,804.46) | 154,137,658.37 | 148,829,710.30 | (12,638,418.70) | 136,191,291.60 | 17,229,598.91 | 699,296.74 | 154,120,187.25 | (3,437,563.33) | 150,682,623.92 | 147,589,335.24 | 95.75\% |
| Halifax $\dagger$ | 12,513,936.39 | $(850,165.18)$ | 11,663,771.21 | 10,681,459.85 | $(836,701.42)$ | 9,844,758.43 | 1,774,918.26 | 46,973.57 | 11,666,650.26 | 1,008,164.46 | 12,674,814.72 | 12,660,825.55 | 108.55\% |
| Harnett $\dagger \dagger$. | 21,405,437.32 | (1,106,242.15) | 20,299,195.17 | 18,155,369.28 | $(1,084,599.74)$ | 17,070,769.54 | 3,148,648.09 | 84,860.85 | 20,304,278.48 | 3,728,315.26 | 24,032,593.74 | 23,845,060.61 | 117.47\% |
| Haywood $\dagger \dagger \dagger$. | 18,027,151.80 | $(453,929.50)$ | 17,573,222.30 | 15,761,971.28 | $(433,581.37)$ | 15,328,389.91 | 2,174,226.45 | 75,370.62 | 17,577,986.98 | 178,968.19 | 17,756,955.17 | 17,764,252.29 | 101.09\% |
| Henderson...... | 28,577,438.49 | (2,067,702.08) | 26,509,736.41 | 24,964,327.65 | (2,033,755.32) | 22,930,572.33 | 3,452,795.09 | 119,453.84 | 26,502,821.26 | 894,886.38 | 27,397,707.64 | 27,603,143.46 | 104.12\% |


|  | Gross collections |  | Net |  |  |  | Allocated ne [non-county | llections ibutable] $\dagger$ | Total net collections | § 105-486(a) per capita |  |  | Total net distributable |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | [includes non-county attributable allocations] $\dagger$ [\$] | non-county attributable allocations] [\$] | [includes non-county attributable allocations] $\dagger$ [\$] | [county attributable] [excludes food] [\$] | Refunds [county attributable] [excludes food] [\$] | [county attributable] [excludes food] [\$] | Local food tax 2\% rate [\$] | Other [\$] | [includes county attributable plus non-county attributable $\dagger \dagger \dagger$ [\$] | adjustment <br> [applies to Article 40 net proceeds] [\$] | Tax allocation before adjustments [\$] | Total net distributable proceeds $\dagger \dagger$ [\$] | proceeds as a \% of net collections [\%] |
| Hertford $\dagger \dagger \dagger$. | 5,854,595.00 | $(467,187.93)$ | 5,387,407.07 | 4,904,390.30 | $(461,342.39)$ | 4,443,047.91 | 923,609.86 | 22,105.33 | 5,388,763.10 | 489,124.19 | 5,877,887.29 | 5,871,756.24 | 108.9 |
| Hoke. | 5,130,611.31 | $(466,608.30)$ | 4,664,003.01 | 4,062,437.44 | $(461,092.56)$ | 3,601,344.88 | 1,041,995.31 | 18,368.20 | 4,661,708.39 | 2,160,156.93 | 6,821,865.32 | 6,685,370.11 | 143.3 |
| Hyde. | 1,446,538.56 | $(29,159.33)$ | 1,417,379.23 | 1,272,233.48 | $(27,239.07)$ | 1,244,994.41 | 167,694.70 | 6,459.03 | 1,419,148.14 | 33,364.21 | 1,452,512.35 | 1,436,804.55 | 101.37\% |
| Iredell. | 52,663,352.54 | (2,145,015.52) | 50,518,337.02 | 47,256,746.51 | (2,078,206.98) | 45,178,539.53 | 5,100,812.73 | 230,377.05 | 50,509,729.31 | (1,314,848.92) | 49,194,880.39 | 48,815,010.99 | 96.63\% |
| Jackson. | 11,056,197.39 | $(270,725.03)$ | 10,785,472.36 | 9,677,607.15 | $(256,484.28)$ | 9,421,122.87 | 1,315,941.31 | 47,494.72 | 10,784,558.90 | 100,701.40 | 10,885,260.30 | 10,987,340.02 | 101.87\% |
| Johnston | 39,287,273.47 | $(1,833,624.53)$ | 37,453,648.94 | 34,249,360.12 | (1,786,096.20) | 32,463,263.92 | 4,818,408.29 | 167,151.09 | 37,448,823.30 | 2,650,181.73 | 40,099,005.03 | 39,916,575.39 | 106.58\% |
| Jones | 880,039.65 | $(41,861.84)$ | 838,1 | 666,600.91 | $(40,925.61)$ | 625,675.30 | 208,696.42 | 3,228.38 | 837,600.10 | 473,724.57 | 1,311,324.67 | 1,228,247.47 | 146.54\% |
| Lee $\dagger$ | 17,903,913.07 | $(432,514.69)$ | 17,471,39 | 15,685,818.82 | $(412,186.55)$ | 15,273,632.27 | 2,127,310.60 | 75,057.16 | 17,476,000.03 | 153,102.17 | 17,629,102.20 | 17,366,217.84 | 99.40\% |
| Lenoir | 13,415,295.90 | $(892,311.78)$ | 12,522,984.12 | 11,253,913.66 | $(877,551.48)$ | 10,376,362.18 | 2,091,667.74 | 54,008.52 | 12,522,038.44 | 935,745.63 | 13,457,784.07 | 12,862,081.49 | 102.71\% |
| Lincoln.. | 16,928,206.06 | $(469,974.52)$ | 16,458,231.54 | 14,414,949.32 | $(449,461.01)$ | 13,965,488.31 | 2,416,478.17 | 72,046.18 | 16,454,012.66 | 1,313,138.28 | 17,767,150.94 | 17,505,318.61 | 106.36\% |
| Macon. | 11,038,895.16 | (394,861.04) | 10,644,034.12 | 9,735,290.16 | $(381,128.74)$ | 9,354,161.42 | 1,241,365.64 | 47,826.63 | 10,643,353.69 | $(280,373.84)$ | 10,362,979.85 | 10,257,906.45 | 96.37\% |
| Madis | 2,776,665.53 | $(101,928.03)$ | 2,674,73 | 2,188,974.06 | (98,760.00) | 2,090,214.06 | 572,581.00 | 10,676.78 | 2,673,471.84 | 771,509.30 | 3,444,981.14 | 3,367,454.30 | 125.90\% |
| Mart | 5,298,058.24 | $(188,994.42)$ | 5,10 | 4,518,200.61 | $(183,343.52)$ | 4,334,857.09 | 753,993.51 | 21,564.81 | 5,110,415.41 | 459,379.23 | 5,569,794.64 | 5,600,084.09 | 109.61\% |
| McDowe | 8,699,397.73 | $(384,355.85)$ | 8,315,041.88 | 7,192,608.18 | $(374,269.15)$ | 6,818,339.03 | 1,459,940.71 | 35,055.53 | 8,313,335.27 | 1,013,361.37 | 9,326,696.64 | 9,596,545.47 | 115.41\% |
| Mecklenburg. | 510,047,048.27 | (30,082,406.61) | 479,964,641.66 | 475,518,717.71 | (29,552,427.86) | 445,966,289.85 | 31,815,847.17 | 2,116,797.78 | 479,898,934.80 | $(29,028,191.46)$ | 450,870,743.34 | 440,151,808.57 | 91.71\% |
| Mitchell. | 3,568,593.06 | $(243,481.09)$ | 3,325,111.97 | 2,986,218.66 | $(239,610.69)$ | 2,746,607.97 | 564,213.99 | 14,036.44 | 3,324,858.40 | 257,786.41 | 3,582,644.81 | 3,506,975.13 | 105.47\% |
| Montgo | 4,780,673.45 | $(231,825.31)$ | 4,548,848.14 | 3,843,936.48 | $(226,981.18)$ | 3,616,955.30 | 915,394.25 | 17,611.18 | 4,549,960.73 | 865,800.23 | 5,415,760.96 | 5,332,090.12 | 117.22\% |
| Moor | 28,559,416.48 | $(1,801,906.08)$ | 26,757, | 25,216,002.80 | $(1,767,166.12)$ | 23,448,836.68 | 3,183,445.35 | 118,787.08 | 26,751,069.11 | $(302,169.41)$ | 26,448,899.70 | 27,090,994.04 | 101.25\% |
| Nash.. | 25,656,261.51 | $(1,487,527.67)$ | 24,168,733.84 | 21,944,845.11 | (1,458,174.60) | 20,486,670.51 | 3,572,864.23 | 105,153.11 | 24,164,687.85 | 544,019.83 | 24,708,707.68 | 24,089,088.70 | 99.67\% |
| New Hanover + +i- | 101,921,474.67 | (5,260,324.82) | 96,661,149.85 | 93,831,189.66 | (5,145,684.09) | 88,685,505.57 | 7,564,028.73 | 438,604.67 | 96,688,138.97 | (6,788,142.08) | 89,899,996.89 | 90,574,046.40 | 93.70\% |
| Northampton | 2,393,780.68 | $(254,035.13)$ | 2,139,745.55 | 1,976,046.10 | $(251,140.37)$ | 1,724,905.73 | 404,653.03 | 8,688.18 | 2,138,246.94 | 844,811.94 | 2,983,058.88 | 2,973,368.59 | 138.96\% |
| Onslow $\dagger$ | 49,236,919.08 | (2,114,802.08) | 47,122,117.00 | 43,934,019.61 | (2,058,771.06) | 41,875,248.55 | 5,053,192.47 | 206,389.81 | 47,134,830.83 | 2,285,088.81 | 49,419,919.64 | 49,782,683.80 | 105.65\% |
| Orange | 45,071,304.31 | (5,720,904.92) | 39,350,399.39 | 40,324,717.86 | (5,682,621.81) | 34,642,096.05 | 4,567,159.01 | 149,324.86 | 39,358,579.92 | 2,069,051.99 | 41,427,631.91 | 42,841,535.15 | 108.87\% |
| Pamlico. | 2,279,048.04 | $(112,348.55)$ | 2,166,699.49 | 1,853,712.17 | $(109,790.51)$ | 1,743,921.66 | 413,701.24 | 9,040.14 | 2,166,663.04 | 352,542.04 | 2,519,205.08 | 2,499,107.21 | 115.34\% |
| Pasquotank.. | 11,616,003.72 | (861,701.64) | 10,754,302.08 | 10,125,862.25 | $(848,422.47)$ | 9,277,439.78 | 1,426,392.04 | 47,598.60 | 10,751,430.42 | 55,057.36 | 10,806,487.78 | 10,753,585.88 | 99.99\% |
| Pender | 10,592,511.22 | $(208,124.67)$ | 10,384,386.55 | 9,052,780.79 | $(195,020.98)$ | 8,857,759.81 | 1,475,067.50 | 46,102.95 | 10,378,930.26 | 1,166,649.99 | 11,545,580.25 | 11,452,774.83 | 110.29\% |
| Perquim | 1,703,159.48 | $(58,074.96)$ | 1,645,084.52 | 1,332,827.95 | $(56,178.21)$ | 1,276,649.74 | 359,583.94 | 6,631.36 | 1,642,865.04 | 501,415.53 | 2,144,280.57 | 2,198,990.70 | 133.67\% |
| Person | 7,945,802.97 | $(206,843.41)$ | 7,738,959 | 6,643,937.12 | $(197,261.26)$ | 6,446,675.86 | 1,258,698.61 | 33,185.28 | 7,738,559.75 | 742,570.77 | 8,481,130.52 | 8,444,123.84 | 109. |
| Pitt $\dagger \dagger$ | 54,925,613.49 | (7,782,523.85) | 47,143,089.64 | 49,330,494.06 | (7,725,654.64) | 41,604,839.42 | 5,340,393.04 | 210,016.46 | 47,155,248.92 | 1,195,801.96 | 48,351,050.88 | 49,053,424.99 | 104.05\% |
| Polk... | 3,298,528.37 | $(215,444.49)$ | 3,083,083.88 | 2,682,989.35 | $(211,825.47)$ | 2,471,163.88 | 598,093.81 | 12,775.33 | 3,082,033.02 | 625,830.04 | 3,707,863.06 | 3,693,502.83 | 119.80\% |
| Rando | 28,629,083.58 | (1,180,841.99) | 27,448,241.59 | 24,120,741.22 | (1,150,816.22) | 22,969,925.00 | 4,371,978.30 | 113,271.83 | 27,455,175.13 | 3,473,691.22 | 30,928,866.35 | 30,693,914.66 | 111.82\% |
| Richmond. | 9,588,320.78 | $(343,628.75)$ | 9,244,692.03 | 8,030,115.63 | $(332,384.02)$ | 7,697,731.61 | 1,506,854.80 | 38,930.46 | 9,243,516.87 | 812,473.22 | 10,055,990.09 | 10,323,093.86 | 111.67\% |
| Robeson $\dagger \dagger \dagger$ | 27,480,633.65 | (2,010,293.02) | 25,470,340.63 | 23,380,395.69 | (1,983,252.04) | 21,397,143.65 | 3,974,644.66 | 104,800.01 | 25,476,588.32 | 3,262,954.82 | 28,739,543.14 | 29,027,080.07 | 113.96\% |
| Rockingham | 17,532,901.21 | (1,160,609.36) | 16,372,291.85 | 14,217,881.42 | (1,141,087.62) | 13,076,793.80 | 3,228,078.71 | 65,875.59 | 16,370,748.10 | 2,281,275.18 | 18,652,023.28 | 18,645,338.29 | 113.88\% |
| Rowan+†t...... | 31,889,667.67 | (1,776,777.17) | 30,112,890.50 | 27,411,978.86 | (1,742,748.69) | 25,669,230.17 | 4,324,860.59 | 126,601.52 | 30,120,692.28 | 2,618,377.67 | 32,739,069.95 | 31,757,387.49 | 105.46\% |
| Rutherf | 13,993,252.31 | $(495,056.05)$ | 13,498,196.26 | 11,720,008.03 | (478,423.15) | 11,241,584.88 | 2,196,201.03 | 58,210.20 | 13,495,996.11 | 1,247,261.19 | 14,743,257.30 | 14,576,053.93 | 107.99\% |
| Sampson† $\dagger$ | 12,595,108.21 | $(779,584.73)$ | 11,815,523.48 | 10,624,525.15 | $(766,938.52)$ | 9,857,586.63 | 1,911,526.74 | 49,458.63 | 11,818,572.00 | 1,672,750.22 | 13,491,322.22 | 13,241,918.09 | 112.07\% |
| Scotland. | 7,377,120.82 | $(549,928.58)$ | 6,827,192.24 | 6,061,991.61 | $(542,101.94)$ | 5,519,889.67 | 1,277,692.12 | 28,610.26 | 6,826,192.05 | 784,812.51 | 7,611,004.56 | 7,523,998.36 | 110.21\% |
| Stanly... | 14,063,613.40 | $(681,268.77)$ | 13,382,344.63 | 11,834,355.06 | $(664,668.91)$ | 11,169,686.15 | 2,151,787.38 | 57,985.99 | 13,379,459.52 | 863,233.25 | 14,242,692.77 | 14,131,954.94 | 105.60\% |
| Stokes.............. | 5,831,042.67 | (202,673.07) | 5,628,369.60 | 4,580,226.47 | $(196,342.94)$ | 4,383,883.53 | 1,220,677.42 | 22,625.45 | 5,627,186.40 | 1,713,809.08 | 7,340,995.48 | 7,350,839.69 | 130.60\% |
| Surry $\dagger \dagger \dagger$ | 22,625,411.58 | (1,126,293.47) | 21,499,118.11 | 19,604,739.09 | (1,102,263.08) | 18,502,476.01 | 2,910,070.25 | 92,275.52 | 21,504,821.78 | 305,711.68 | 21,810,533.46 | 21,988,606.99 | 102.28\% |
| Swain.. | 3,184,927.39 | $(97,019.36)$ | 3,087,908.03 | 2,701,059.11 | $(93,184.31)$ | 2,607,874.80 | 465,695.50 | 12,931.78 | 3,086,502.08 | 234,793.95 | 3,321,296.03 | 3,328,764.19 | 107.80\% |
| Transylvani | 7,952,320.92 | $(483,449.86)$ | 7,468,871.06 | 6,768,517.27 | $(474,408.60)$ | 6,294,108.67 | 1,140,726.25 | 32,914.09 | 7,467,749.01 | 428,148.98 | 7,895,897.99 | 8,112,981.98 | 108.62\% |
| Tyrrell... | 592,649.68 | $(53,512.70)$ | 539,136.98 | 480,470.72 | $(52,877.42)$ | 427,593.30 | 109,347.79 | 2,195.88 | 539,136.97 | 141,886.37 | 681,023.34 | 675,387.86 | 125.27\% |
| Union. | 46,509,376.83 | (1,585,720.12) | 44,923,656.71 | 40,934,664.21 | (1,527,615.11) | 39,407,049.10 | 5,309,426.61 | 203,333.27 | 44,919,808.98 | 3,046,912.22 | 47,966,721.20 | 47,909,700.39 | 106.65\% |


|  | Gross collections | efunds | Net collections | Gross |  | Net | Allocated net [non-county | collections <br> ttributable] $\dagger$ | Total net collections | § 105-486(a) per capita |  |  | Total net distributable |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | [includes non-county attributable allocations] $\dagger$ [\$] | [includes non-county attributable allocations] [\$] | [includes non-county attributable allocations $\rceil \dagger$ [\$] | collections [county attributable] [excludes food] [\$] | Refunds [county attributable] [excludes food] [\$] | collections [county attributable] [excludes food] [\$] | Local food tax 2\% rate [\$] | Other [\$] | [includes county attributable plus non-county attributable $\dagger \dagger \dagger$ [\$] | adjustment <br> [applies to <br> Article 40 <br> net proceeds] <br> [\$] | Tax allocation before adjustments [\$] | Total <br> net distributable proceeds $\dagger \dagger$ [\$] | proceeds <br> as a \% of net <br> collections [\%] |
| Vance.. | 10,928,384.26 | (328,066.21) | 10,600,318.05 | 9,226,461.01 | (314,812.05) | 8,911,648.96 | 1,641,971.79 | 45,508.41 | 10,599,129.16 | 473,627.23 | 11,072,756.39 | 11,158,120.08 | 105.26\% |
| Wake.. | 353,296,311.12 | (17,347,538.49) | 335,948,772.63 | 321,522,504.82 | (16,901,436.74) | 304,621,068.08 | 29,748,213.99 | 1,554,833.40 | 335,924,115.47 | (17,460,394.69) | 318,463,720.78 | 313,791,051.91 | 93.40\% |
| Warren... | 2,099,218.39 | $(126,937.73)$ | 1,972,280.66 | 1,552,980.63 | $(124,762.69)$ | 1,428,217.94 | 536,557.46 | 7,355.23 | 1,972,130.63 | 875,086.65 | 2,847,217.28 | 2,792,097.98 | 141.57\% |
| Washington.... | 2,083,031.05 | $(74,355.33)$ | 2,008,675.72 | 1,623,331.40 | $(72,150.66)$ | 1,551,180.74 | 448,511.25 | 8,047.01 | 2,007,739.00 | 374,890.67 | 2,382,629.67 | 2,411,968.62 | 120.08\% |
| Watauga........... | 19,003,648.53 | $(986,240.28)$ | 18,017,408.25 | 17,128,277.03 | (962,085.32) | 16,166,191.71 | 1,766,199.27 | 81,671.22 | 18,014,062.20 | $(878,592.67)$ | 17,135,469.53 | 17,285,650.85 | 95.94\% |
| Wayne.......... | 28,952,949.10 | (1,765,980.96) | 27,186,968.14 | 24,811,827.74 | (1,731,747.68) | 23,080,080.06 | 3,988,750.87 | 115,777.53 | 27,184,608.46 | 1,760,577.73 | 28,945,186.19 | 28,431,797.11 | 104.58\% |
| Wilkes $\dagger \dagger \dagger$..... | 14,676,101.72 | $(701,149.41)$ | 13,974,952.31 | 12,351,522.54 | $(685,952.88)$ | 11,665,569.66 | 2,255,720.77 | 57,205.55 | 13,978,495.98 | 1,599,017.31 | 15,577,513.29 | 15,619,014.70 | 111.76\% |
| Wilson... | 23,145,100.10 | $(879,410.14)$ | 22,265,689.96 | 20,165,731.81 | $(850,785.54)$ | 19,314,946.27 | 2,847,080.08 | 100,239.00 | 22,262,265.35 | 46,283.55 | 22,308,548.90 | 22,075,201.91 | 99.14\% |
| Yadkin.. | 5,484,491.50 | $(227,098.09)$ | 5,257,393.41 | 4,341,438.31 | $(220,887.71)$ | 4,120,550.60 | 1,114,053.53 | 20,947.02 | 5,255,551.15 | 1,245,332.86 | 6,500,884.01 | 6,476,700.85 | 123.19\% |
| Yancey ............ | 2,986,200.24 | $(132,569.59)$ | 2,853,630.65 | 2,388,790.47 | $(129,216.73)$ | 2,259,573.74 | 581,437.63 | 11,463.74 | 2,852,475.11 | 510,225.56 | 3,362,700.67 | 3,362,991.05 | 117.85\% |
| Totals... | 3,117,870,888.09 | $(195,175,678.18)$ | 2,922,695,209.91 | 2,786,466,231.77 | (191,674,781.77) | 2,594,791,450.00 | 315,021,155.52 | 12,882,604.35 | 2,922,695,209.87 | - | 2,922,695,209.87 | 2,906,137,192.65 | 99.43\% |
| Less administrative costs: |  |  |  |  |  |  |  |  |  |  |  |  |  |
| pursuant to § 105-472. |  |  |  |  |  |  |  |  | (9,092,558 53) | , |  |  |  |
|  |  |  |  |  |  |  |  |  | (7,045,281 97) |  |  |  |  |
| pursuant to § 105-501. |  |  |  |  |  |  |  |  | $(420,176.72)$ |  |  |  |  |
| pursuant to § 8 105-507.3 |  |  |  |  |  |  |  |  | 2,906,137,192.65 |  |  |  |  |


 use taxes that are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.
$\dagger \dagger$ 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 $\S 105-486$ (a), (b) requirements and reduction of administrative costs.
These amounts do not agree with the actual receipts of the local governments in fiscal year 2015-16 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 $\mathbf{1 ,} 2015$ through June 30, 2016 was $\$ 16,558,017.22$.
 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 $\mathbf{2 \%}$ local food tax be included in the distribution under Article $\mathbf{4 0}$.
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 no longer receive a share of State sales and use taxes generated from the sale of modular homes. (Previously, $\S 105-164.44 \mathrm{G}$ required twenty percent ( $\mathbf{2 0 \%}$ ) 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 was included in the distribution under Article 40.)

 distribution process.
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 sourced. 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.
 and assesssment 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. § $\mathbf{1 0 5 - 4 6 9}$ requires one-fourth (1/4) of net proceeds generated from the $\mathbf{2 \%}$ local food tax be included in the distribution under Article $\mathbf{4 2}$. Refer to Table 58B for distribution details of Article 42 proceeds.
Article 43 proceeds are levied by and allocated to Durham, Orange, and Mecklenburg Counties. Refer to Table 60 A for distribution details of Article 43 proceeds.
Article 44 proceeds are allocated to counties on a point-of-sale basis (according to sourcing principles). 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.
$\dagger \dagger \dagger$ Article 46 proceeds are allocated to the twenty-nine (29) levying counties on a point-of-sale basis (according to sourcing principles). Refer to Table $60 C$ 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 2015-2016

| County | Tax Allocation $\dagger$ |  |  |  | Cost of collection [\$] | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Point-of-sale [excludes food] [\$] | Food |  | Total tax allocation [\$] |  |  |
|  |  | Point-of-sale based on 1997-98 collections [1997-98 percentage shares] |  |  |  |  |
|  |  | [\$] | \% share |  |  |  |
| Alamance... | 23,607,847.44 | 2,767,807.00 | 1.75722\% | 26,375,654.44 | (85,848.50) | 26,289,805.94 |
| Alexander... | 1,716,117.93 | 488,912.69 | 0.31040\% | 2,205,030.62 | $(7,192.05)$ | 2,197,838.57 |
| Alleghany.. | 710,236.61 | 200,762.85 | 0.12746\% | 910,999.46 | $(2,962.13)$ | 908,037.33 |
| Anson.............. | 1,391,033.83 | 322,171.99 | 0.20454\% | 1,713,205.82 | $(5,587.38)$ | 1,707,618.44 |
| Ashe................. | 2,321,420.45 | 439,753.62 | 0.27919\% | 2,761,174.07 | $(8,982.60)$ | 2,752,191.47 |
| Avery.. | 2,394,528.80 | 455,882.70 | 0.28943\% | 2,850,411.50 | (9,254.60) | 2,841,156.90 |
| Beaufort........... | 4,356,792.24 | 1,001,247.30 | 0.63567\% | 5,358,039.54 | $(17,463.37)$ | 5,340,576.17 |
| Bertie..... | 862,551.51 | 135,931.48 | 0.08630\% | 998,482.99 | $(3,251.99)$ | 995,231.00 |
| Bladen......... | 2,047,752.93 | 496,662.20 | 0.31532\% | 2,544,415.13 | $(8,305.88)$ | 2,536,109.25 |
| Brunswick... | 15,512,710.49 | 1,563,591.50 | 0.99269\% | 17,076,301.99 | $(55,413.46)$ | 17,020,888.53 |
| Buncombe.. | 45,375,827.72 | 5,272,114.70 | 3.34715\% | 50,647,942.42 | $(164,556.35)$ | 50,483,386.07 |
| Burke... | 6,798,894.59 | 1,771,804.70 | 1.12488\% | 8,570,699.29 | $(27,898.99)$ | 8,542,800.30 |
| Cabarrus | 28,959,159.51 | 2,402,319.49 | 1.52518\% | 31,361,479.00 | $(101,601.68)$ | 31,259,877.32 |
| Caldwell. | 6,189,083.24 | 1,457,949.16 | 0.92562\% | 7,647,032.40 | $(24,818.21)$ | 7,622,214.19 |
| Camden........... | 562,974.21 | 48,087.85 | 0.03053\% | 611,062.06 | $(1,983.58)$ | 609,078.48 |
| Carteret........... | 10,712,322.64 | 1,689,899.20 | 1.07288\% | 12,402,221.84 | (40,234.69) | 12,361,987.15 |
| Caswell... | 589,407.69 | 173,797.03 | 0.11034\% | 763,204.72 | $(2,475.68)$ | 760,729.04 |
| Catawba.. | 20,716,071.39 | 2,963,891.91 | 1.88171\% | 23,679,963.30 | $(77,041.00)$ | 23,602,922.30 |
| Chatham... | 5,940,216.88 | 598,697.52 | 0.38010\% | 6,538,914.40 | $(21,234.86)$ | 6,517,679.54 |
| Cherokee.......... | 2,881,461.22 | 546,860.80 | 0.34719\% | 3,428,322.02 | $(11,159.08)$ | 3,417,162.94 |
| Chowan. | 1,171,211.45 | 269,500.45 | 0.17110\% | 1,440,711.90 | (4,711.22) | 1,436,000.68 |
| Clay... | 750,068.71 | 131,080.17 | 0.08322\% | 881,148.88 | $(2,855.25)$ | 878,293.63 |
| Cleveland... | 8,398,237.83 | 1,783,791.27 | 1.13249\% | 10,182,029.10 | $(33,185.37)$ | 10,148,843.73 |
| Columbus......... | 3,800,973.33 | 839,168.91 | 0.53277\% | 4,640,142.24 | $(15,142.52)$ | 4,624,999.72 |
| Craven............. | 10,145,753.55 | 1,485,387.49 | 0.94304\% | 11,631,141.04 | $(37,802.41)$ | 11,593,338.63 |
| Cumberland. | 38,141,789.47 | 5,052,812.73 | 3.20792\% | 43,194,602.20 | (140,454.52) | 43,054,147.68 |
| Currituck... | 4,635,234.70 | 347,231.91 | 0.22045\% | 4,982,466.61 | $(15,959.79)$ | 4,966,506.82 |
| Dare............. | 14,241,082.21 | 1,402,536.93 | 0.89044\% | 15,643,619.14 | $(50,263.16)$ | 15,593,355.98 |
| Davidson......... | 11,146,624.69 | 2,489,942.63 | 1.58081\% | 13,636,567.32 | $(44,435.74)$ | 13,592,131.58 |
| Davie................ | 3,279,140.07 | 469,806.62 | 0.29827\% | 3,748,946.69 | $(12,205.65)$ | 3,736,741.04 |
| Duplin.. | 3,602,408.71 | 775,440.14 | 0.49231\% | 4,377,848.85 | (14,254.28) | 4,363,594.57 |
| Durham... | 51,570,401.73 | 4,686,758.19 | 2.97552\% | 56,257,159.92 | $(183,125.07)$ | 56,074,034.85 |
| Edgecombe....... | 3,108,130.92 | 1,001,735.57 | 0.63598\% | 4,109,866.49 | $(13,339.86)$ | 4,096,526.63 |
| Forsyth............. | 49,144,461.85 | 6,948,515.39 | 4.41146\% | 56,092,977.24 | $(182,530.58)$ | 55,910,446.66 |
| Franklin............ | 3,979,631.94 | 509,420.54 | 0.32342\% | 4,489,052.48 | $(14,633.86)$ | 4,474,418.62 |
| Gaston. | 20,709,637.07 | 3,952,081.68 | 2.50909\% | 24,661,718.75 | (80,221.80) | 24,581,496.95 |
| Gates...... | 332,724.97 | 166,882.30 | 0.10595\% | 499,607.27 | $(1,626.43)$ | 497,980.84 |
| Graham............ | 585,166.64 | 147,776.28 | 0.09382\% | 732,942.92 | $(2,386.46)$ | 730,556.46 |
| Granville... | 3,407,975.55 | 719,823.15 | 0.45700\% | 4,127,798.70 | $(13,455.37)$ | 4,114,343.33 |
| Greene............. | 647,099.19 | 161,259.19 | 0.10238\% | 808,358.38 | $(2,632.51)$ | 805,725.87 |
| Guilford.. | 68,434,326.83 | 9,123,547.23 | 5.79234\% | 77,557,874.06 | (252,392.10) | 77,305,481.96 |
| Halifax............. | 4,397,499.43 | 930,651.04 | 0.59085\% | 5,328,150.47 | $(17,414.63)$ | 5,310,735.84 |
| Harnett............ | 7,625,917.86 | 1,162,270.33 | 0.73790\% | 8,788,188.19 | $(28,664.44)$ | 8,759,523.75 |
| Haywood.......... | 6,848,931.90 | 1,225,337.55 | 0.77794\% | 8,074,269.45 | $(26,224.08)$ | 8,048,045.37 |
| Henderson........ | 11,524,340.84 | 1,699,428.61 | 1.07893\% | 13,223,769.45 | $(43,066.06)$ | 13,180,703.39 |

TABLE 57. - Continued

| County | Tax Allocation $\dagger$ |  |  |  | Cost <br> of collection [\$] | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Point-of-sale [excludes food] [\$] | Food |  | Total tax allocation [\$] |  |  |
|  |  | Point-of-sale based on 1997-98 collections [1997-98 percentage shares] |  |  |  |  |
|  |  | [\$] | \% share |  |  |  |
| Hertford.. | 1,981,228.51 | 533,992.20 | 0.33902\% | 2,515,220.71 | (8,208.08) | 2,507,012.63 |
| Hoke..... | 1,809,786.84 | 234,832.37 | 0.14909\% | 2,044,619.21 | $(6,680.34)$ | 2,037,938.87 |
| Hyde... | 625,424.06 | 76,581.52 | 0.04862\% | 702,005.58 | $(2,260.75)$ | 699,744.83 |
| Iredell.............. | 22,703,605.70 | 2,457,306.43 | 1.56009\% | 25,160,912.13 | $(81,938.74)$ | 25,078,973.39 |
| Jackson...... | 4,733,538.61 | 666,143.53 | 0.42292\% | 5,399,682.14 | $(17,534.50)$ | 5,382,147.64 |
| Johnston..... | 16,313,352.98 | 1,972,032.13 | 1.25200\% | 18,285,385.11 | (59,516.56) | 18,225,868.55 |
| Jones................ | 314,468.46 | 42,574.98 | 0.02703\% | 357,043.44 | $(1,164.97)$ | 355,878.47 |
| Lee....... | 6,822,473.00 | 1,188,826.60 | 0.75476\% | 8,011,299.60 | $(26,117.43)$ | 7,985,182.17 |
| Lenoir.............. | 5,214,671.69 | 1,158,773.58 | 0.73568\% | 6,373,445.27 | $(20,745.69)$ | 6,352,699.58 |
| Lincoln.... | 7,017,888.42 | 1,146,613.77 | 0.72796\% | 8,164,502.19 | $(26,584.01)$ | 8,137,918.18 |
| Macon.. | 4,698,831.69 | 696,464.34 | 0.44217\% | 5,395,296.03 | $(17,487.93)$ | 5,377,808.10 |
| Madison... | 1,050,426.41 | 231,067.88 | 0.14670\% | 1,281,494.29 | $(4,164.42)$ | 1,277,329.87 |
| Martin............... | 1,936,546.27 | 378,088.23 | 0.24004\% | 2,314,634.50 | $(7,526.49)$ | 2,307,108.01 |
| McDowell.......... | 3,426,601.22 | 741,937.65 | 0.47104\% | 4,168,538.87 | $(13,536.51)$ | 4,155,002.36 |
| Mecklenburg...... | 179,557,497.99 | 15,813,410.89 | 10.03961\% | 195,370,908.88 | $(635,796.90)$ | 194,735,111.98 |
| Mitchell............. | 1,380,270.18 | 314,485.47 | 0.19966\% | 1,694,755.65 | (5,509.80) | 1,689,245.85 |
| Montgomery...... | 1,616,069.20 | 474,642.23 | 0.30134\% | 2,090,711.43 | $(6,799.57)$ | 2,083,911.86 |
| Moore............. | 11,783,621.17 | 1,711,273.41 | 1.08645\% | 13,494,894.58 | $(43,883.84)$ | 13,451,010.74 |
| Nash.................. | 10,294,895.50 | 2,074,272.23 | 1.31691\% | 12,369,167.73 | $(40,220.66)$ | 12,328,947.07 |
| New Hanover.... | 39,624,145.68 | 4,133,801.61 | 2.62446\% | 43,757,947.29 | $(142,405.63)$ | 43,615,541.66 |
| Northampton..... | 866,465.41 | 68,123.21 | 0.04325\% | 934,588.62 | $(3,057.31)$ | 931,531.31 |
| Onslow... | 18,702,329.13 | 1,989,452.79 | 1.26306\% | 20,691,781.92 | $(67,396.65)$ | 20,624,385.27 |
| Orange.. | 12,701,128.13 | 2,350,120.49 | 1.49204\% | 15,051,248.62 | $(49,124.60)$ | 15,002,124.02 |
| Pamlico.......... | 874,765.19 | 205,677.18 | 0.13058\% | 1,080,442.37 | $(3,519.92)$ | 1,076,922.45 |
| Pasquotank........ | 4,662,525.28 | 797,964.16 | 0.50661\% | 5,460,489.44 | $(17,746.71)$ | 5,442,742.73 |
| Pender............... | 4,450,820.38 | 581,607.64 | 0.36925\% | 5,032,428.02 | (16,349.87) | 5,016,078.15 |
| Perquimans........ | 641,603.51 | 143,114.00 | 0.09086\% | 784,717.51 | $(2,564.21)$ | 782,153.30 |
| Person..... | 3,239,694.55 | 636,610.33 | 0.40417\% | 3,876,304.88 | $(12,596.09)$ | 3,863,708.79 |
| Pitt.................... | 18,592,918.57 | 2,577,518.48 | 1.63641\% | 21,170,437.05 | $(69,153.62)$ | 21,101,283.43 |
| Polk................... | 1,241,875.26 | 269,752.49 | 0.17126\% | 1,511,627.75 | $(4,922.86)$ | 1,506,704.89 |
| Randolph........... | 10,264,576.91 | 2,105,790.10 | 1.33692\% | 12,370,367.01 | (40,282.52) | 12,330,084.49 |
| Richmond.......... | 3,868,089.59 | 783,788.18 | 0.49761\% | 4,651,877.77 | $(15,157.63)$ | 4,636,720.14 |
| Robeson........... | 9,561,732.99 | 1,856,750.14 | 1.17881\% | 11,418,483.13 | $(37,244.51)$ | 11,381,238.62 |
| Rockingham..... | 6,570,851.88 | 1,762,196.57 | 1.11878\% | 8,333,048.45 | $(27,126.68)$ | 8,305,921.77 |
| Rowan............... | 11,459,449.68 | 2,126,707.51 | 1.35020\% | 13,586,157.19 | $(44,199.94)$ | 13,541,957.25 |
| Rutherford.. | 5,647,722.85 | 1,124,263.03 | 0.71377\% | 6,771,985.88 | (22,015.20) | 6,749,970.68 |
| Sampson............ | 4,404,590.84 | 891,163.14 | 0.56578\% | 5,295,753.98 | $(17,243.23)$ | 5,278,510.75 |
| Scotland.. | 2,774,306.62 | 705,820.46 | 0.44811\% | 3,480,127.08 | $(11,350.22)$ | 3,468,776.86 |
| Stanly............. | 5,613,325.82 | 1,185,314.14 | 0.75253\% | 6,798,639.96 | $(22,168.79)$ | 6,776,471.17 |
| Stokes................ | 2,202,943.41 | 479,351.78 | 0.30433\% | 2,682,295.19 | (8,774.77) | 2,673,520.42 |
| Surry................ | 8,265,796.53 | 1,741,200.41 | 1.10545\% | 10,006,996.94 | (32,571.80) | 9,974,425.14 |
| Swain................ | 1,310,389.04 | 231,272.64 | 0.14683\% | 1,541,661.68 | $(4,984.52)$ | 1,536,677.16 |
| Transylvania...... | 3,162,979.02 | 611,487.39 | 0.38822\% | 3,774,466.41 | $(12,272.03)$ | 3,762,194.38 |
| Tyrrell............... | 214,874.79 | 43,693.31 | 0.02774\% | 258,568.10 | (840.56) | 257,727.54 |
| Union................ | 19,803,740.03 | 1,898,584.95 | 1.20537\% | 21,702,324.98 | (70,737.91) | 21,631,587.07 |

TABLE 57. - Continued

| County | Tax Allocation $\dagger$ |  |  |  | Cost <br> of collection [\$] | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Point-of-sale [excludes food] [\$] | Food |  | Total tax allocation [\$] |  |  |
|  |  | Point-of-sale based on 1997-98 collections [1997-98 percentage shares] |  |  |  |  |
|  |  | [\$] | \% share |  |  |  |
| Vance..... | 4,478,307.95 | 927,642.61 | 0.58894\% | 5,405,950.56 | (17,612.78) | 5,388,337.78 |
| Wake... | 153,078,904.29 | 14,186,094.25 | 9.00644\% | 167,264,998.54 | $(543,854.41)$ | 166,721,144.13 |
| Warren............ | 717,748.86 | 211,615.32 | 0.13435\% | 929,364.18 | $(3,029.28)$ | 926,334.90 |
| Washington....... | 779,570.25 | 247,196.95 | 0.15694\% | 1,026,767.20 | $(3,339.18)$ | 1,023,428.02 |
| Watauga............ | 8,122,317.42 | 928,099.37 | 0.58923\% | 9,050,416.79 | $(29,300.36)$ | 9,021,116.43 |
| Wayne............ | 11,594,883.07 | 1,998,446.63 | 1.26877\% | 13,593,329.70 | $(44,294.02)$ | 13,549,035.68 |
| Wilkes............. | 5,211,302.51 | 1,148,551.15 | 0.72919\% | 6,359,853.66 | $(20,738.85)$ | 6,339,114.81 |
| Wilson......... | 9,706,632.25 | 1,556,928.78 | 0.98846\% | 11,263,561.03 | $(36,679.78)$ | 11,226,881.25 |
| Yadkin........ | 2,070,668.91 | 513,594.57 | 0.32607\% | 2,584,263.48 | $(8,419.75)$ | 2,575,843.73 |
| Yancey .............. | 1,135,281.57 | 297,616.09 | 0.18895\% | 1,432,897.66 | $(4,660.77)$ | 1,428,236.89 |
| Totals............ | 1,196,175,638.83 | 157,510,563.28 | 100.00000\% | 1,353,686,202.11 | $(4,403,663.39)$ | 1,349,282,538.72 |

$\dagger$ County tax allocation (excluding food) is determined by the point-of-sale basis (according to sourcing principles). Tax allocation also includes local sales or use taxes that cannot be identified as being attributable to a particular taxing county. 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.
$\dagger$ Article 39 taxes do not apply to food transactions subject to the $\mathbf{2 \%}$ 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 2015-16 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 2015-2016

| County | Percapitaadjust-mentfactor | Article 40 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Tax allocation [per capita] |  |  | Costofcollection$[\$]$ | ```§ 105-486(b) adjustment factor [$]``` | Distributable proceeds [\$] |
|  |  | [Non-food] [\$] | [Food] [\$] | Total tax allocation [\$] |  |  |  |
| Alamance. | 1.02 | 9,352,838.93 | 1,231,658.84 | 10,584,497.77 | (34,433.45) | 244,888.82 | 10,794,953.14 |
| Alexander | 1.00 | 2,272,730.58 | 299,272.45 | 2,572,003.03 | $(8,367.01)$ | 8,214.89 | 2,571,850.91 |
| Allegha | 1.04 | 667,533.38 | 87,890.79 | 755,424.17 | $(2,457.38)$ | 32,542.85 | 785,509.64 |
| Anso | 1.00 | 1,591,408.88 | 209,538.26 | 1,800,947.14 | $(5,858.50)$ | 5,752.02 | 1,800,840.66 |
| Ashe.. | 0.97 | 1,651,888.16 | 217,481.42 | 1,869,369.58 | $(6,080.87)$ | $(49,949.61)$ | 1,813,339.10 |
| Avery. | 1.12 | 1,076,791.36 | 141,768.22 | 1,218,559.58 | $(3,963.87)$ | 149,698.78 | 1,364,294.49 |
| Beaufor | 1.06 | 2,872,615.03 | 378,185.70 | 3,250,800.73 | $(10,574.42)$ | 204,869.90 | 3,445,096.21 |
| Bertie | 0.97 | 1,240,647.66 | 163,340.66 | 1,403,988.32 | $(4,567.05)$ | $(37,514.59)$ | 1,361,906.68 |
| Bladen | 1.04 | 2,114,383.08 | 278,355.52 | 2,392,738.60 | $(7,783.19)$ | 103,076.32 | 2,488,031.73 |
| Brunswick. | 1.17 | 7,069,227.90 | 930,999.16 | 8,000,227.06 | $(26,026.99)$ | 1,381,683.94 | 9,355,884.01 |
| Buncomb | 1.06 | 15,097,629.85 | 1,988,019.01 | 17,085,648.86 | (55,581.29) | 1,076,764.01 | 18,106,831.58 |
| Burke. | 1.02 | 5,372,019.49 | 707,207.80 | 6,079,227.29 | $(19,774.58)$ | 140,650.60 | 6,200,103.31 |
| Cabarru | 1.05 | 11,449,669.45 | 1,508,058.16 | 12,957,727.61 | $(42,156.89)$ | 687,414.05 | 13,602,984.77 |
| Caldwell. | 1.02 | 4,962,813.79 | 653,371.08 | 5,616,184.87 | $(18,268.76)$ | 129,937.75 | 5,727,853.86 |
| Camden | 0.92 | 616,159.98 | 81,131.55 | 697,291.53 | $(2,268.36)$ | $(53,396.02)$ | 641,627.15 |
| Carter | 1.14 | 4,172,814.75 | 549,387.83 | 4,722,202.58 | $(15,360.95)$ | 674,290.63 | 5,381,132.26 |
| Casw | 0.95 | 1,423,171.53 | 187,333.42 | 1,610,504.95 | $(5,238.45)$ | $(75,150.61)$ | 1,530,115.89 |
| Catawba. | 0.99 | 9,374,476.75 | 1,234,256.38 | 10,608,733.13 | $(34,509.67)$ | (71,900.02) | 10,502,323.44 |
| Chatham | 1.02 | 4,124,457.13 | 543,161.91 | 4,667,619.04 | $(15,184.92)$ | 107,992.77 | 4,760,426.89 |
| Cherokee. | 0.98 | 1,652,440.65 | 217,549.27 | 1,869,989.92 | $(6,082.84)$ | (31,320.02) | 1,832,587.06 |
| Chowa | 1.09 | 882,829.40 | 116,203.64 | 999,033.04 | $(3,249.47)$ | 92,845.10 | 1,088,628.67 |
| Clay | 0.96 | 649,651.54 | 85,529.87 | 735,181.41 | (2,391.45) | $(26,974.83)$ | 705,815.13 |
| Clevelan | 1.01 | 5,888,271.20 | 775,290.05 | 6,663,561.25 | $(21,676.55)$ | 87,726.71 | 6,729,611.41 |
| Columbu | 0.81 | 3,469,870.44 | 456,810.75 | 3,926,681.19 | (12,772.90) | (731,385.00) | 3,182,523.29 |
| Craven. | 1.04 | 6,289,711.66 | 828,086.10 | 7,117,797.76 | $(23,153.54)$ | 306,626.67 | 7,401,270.89 |
| Cumberland | 0.98 | 19,859,991.90 | 2,614,221.96 | 22,474,213.86 | $(73,101.46)$ | (376,418.46) | 22,024,693.94 |
| Currituck. | 0.94 | 1,502,919.40 | 197,947.08 | 1,700,866.48 | $(5,533.56)$ | $(96,325.95)$ | 1,599,006.97 |
| Dare | 1.49 | 2,130,017.77 | 280,447.63 | 2,410,465.40 | $(7,841.17)$ | 1,185,432.97 | 3,588,057.20 |
| Davidson | 0.98 | 9,890,663.09 | 1,302,252.40 | 11,192,915.49 | $(36,410.31)$ | $(187,466.54)$ | 10,969,038.64 |
| Davie.. | 0.93 | 2,496,671.09 | 328,694.90 | 2,825,365.99 | $(9,190.55)$ | $(188,183.85)$ | 2,627,991.59 |
| Duplin.. | 1.02 | 3,618,602.10 | 476,410.36 | 4,095,012.46 | (13,320.65) | 94,743.50 | 4,176,435.31 |
| Durham | 1.14 | 17,519,918.57 | 2,307,454.34 | 19,827,372.91 | (64,505.38) | 2,831,187.24 | 22,594,054.77 |
| Edgecombe.. | 1.02 | 3,341,764.79 | 439,928.80 | 3,781,693.59 | $(12,301.11)$ | 87,494.24 | 3,856,886.72 |
| Forsyth... | 0.96 | 21,882,353.94 | 2,881,456.59 | 24,763,810.53 | $(80,559.51)$ | $(908,611.49)$ | 23,774,639.53 |
| Franklin... | 0.97 | 3,799,641.13 | 500,316.53 | 4,299,957.66 | $(13,988.05)$ | $(114,894.39)$ | 4,171,075.22 |
| Gasto | 1.03 | 12,671,053.20 | 1,668,372.65 | 14,339,425.85 | (46,646.27) | 474,745.13 | 14,767,524.71 |
| Gate | 0.95 | 716,583.20 | 94,346.28 | 810,929.48 | $(2,637.91)$ | $(37,840.05)$ | 770,451.52 |
| Graham | 0.98 | 531,662.05 | 69,992.42 | 601,654.47 | $(1,957.07)$ | $(10,077.07)$ | 589,620.33 |
| Granville. | 1.03 | 3,495,022.57 | 460,164.65 | 3,955,187.22 | $(12,866.06)$ | 130,946.87 | 4,073,268.03 |
| Greene... | 0.95 | 1,278,846.52 | 168,396.72 | 1,447,243.24 | $(4,708.03)$ | $(67,531.81)$ | 1,375,003.40 |
| Guilford. | 0.94 | 30,779,976.42 | 4,053,025.84 | 34,833,002.26 | (113,315.12) | (1,972,720.01) | 32,746,967.13 |
| Halifax | 1.01 | 3,206,915.97 | 422,133.61 | 3,629,049.58 | $(11,804.14)$ | 47,776.01 | 3,665,021.45 |
| Harnett | 0.99 | 7,541,277.73 | 993,188.88 | 8,534,466.61 | $(27,765.24)$ | $(57,839.40)$ | 8,448,861.97 |
| Haywood. | 1.02 | 3,603,436.60 | 474,444.45 | 4,077,881.05 | $(13,265.24)$ | 94,347.43 | 4,158,963.24 |
| Henderson..... | 1.04 | 6,657,211.39 | 876,683.24 | 7,533,894.63 | $(24,509.33)$ | 324,553.35 | 7,833,938.65 |

TABLE 58A. - Continued

| County |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Percapitaadjust-mentfactor | Article 40 |  |  |  |  |  |
|  |  | Tax allocation [per capita] |  |  | Costofcollection$[\$]$ | $\begin{gathered} \hline \text { § 105-486(b) } \\ \text { adjustment } \\ \text { factor } \\ {[\$]} \\ \hline \end{gathered}$ | Distributable proceeds [\$] |
|  |  | $\begin{gathered} \text { [Non-food] } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { [Food] } \\ {[\$]} \end{gathered}$ | Total tax allocation [\$] |  |  |  |
| Hertford. | 1.01 | 1,479,738.44 | 194,808.83 | 1,674,547.27 | $(5,447.07)$ | 22,045.40 | 1,691,145.60 |
| Hok | 0.97 | 3,065,113.21 | 403,581.47 | 3,468,694.68 | $(11,283.73)$ | $(92,683.26)$ | 3,364,727.69 |
| Hyd | 0.98 | 346,102.53 | 45,556.59 | 391,659.12 | $(1,273.93)$ | $(6,559.98)$ | 383,825.21 |
| Ired | 0.99 | 10,037,171.17 | 1,321,753.15 | 11,358,924.32 | $(36,952.54)$ | $(76,982.43)$ | 11,244,989.35 |
| Jackso | 1.05 | 2,467,558.14 | 324,898.89 | 2,792,457.03 | $(9,083.88)$ | 148,140.40 | 2,931,513.55 |
| Jo | 1.00 | 10,807,032.51 | 1,423,188.08 | 12,230,220.59 | (39,787.61) | 39,063.88 | 12,229,496.86 |
| Jo | 0.90 | 630,989.14 | 83,060.72 | 714,049.86 | $(2,322.57)$ | $(68,919.44)$ | 642,807.85 |
| Lee | 0.96 | 3,564,340.50 | 469,242.00 | 4,033,582.50 | $(13,120.58)$ | (147,997.50) | 3,872,464.42 |
| Leno | 0.88 | 3,543,181.51 | 466,447.08 | 4,009,628.59 | $(13,042.56)$ | $(466,967.37)$ | 3,529,618.66 |
| Linco | 0.97 | 4,822,204.71 | 634,932.20 | 5,457,136.91 | $(17,752.14)$ | $(145,814.28)$ | 5,293,570.49 |
| M | 0.98 | 2,069,130.52 | 272,450.65 | 2,341,581.17 | (7,617.30) | (39,218.28) | 2,294,745.59 |
| Madiso | 0.96 | 1,296,772.20 | 170,756.56 | 1,467,528.76 | $(4,774.03)$ | $(53,845.29)$ | 1,408,909.44 |
| Martin | 1.03 | 1,427,653.19 | 187,952.64 | 1,615,605.83 | $(5,255.32)$ | 53,488.73 | 1,663,839.24 |
| McDowell. | 1.09 | 2,726,738.98 | 359,001.53 | 3,085,740.51 | $(10,037.71)$ | 286,773.97 | 3,362,476.77 |
| Mecklenburg. | 0.89 | 60,751,185.19 | 8,001,218.14 | 68,752,403.33 | (223,675.62) | (7,321,427.73) | 61,207,299.98 |
| Mitchell | 0.95 | 947,970.61 | 124,864.26 | 1,072,834.87 | (3,490.45) | (50,060.72) | 1,019,283.70 |
| Montgome | 0.97 | 1,673,834.76 | 220,376.01 | 1,894,210.77 | $(6,161.74)$ | (50,613.35) | 1,837,435.68 |
| Moo | 1.11 | 5,589,793.94 | 736,085.97 | 6,325,879.91 | $(20,579.07)$ | 714,052.15 | 7,019,352.99 |
| Nash. | 0.93 | 5,691,593.90 | 749,296.00 | 6,440,889.90 | $(20,951.19)$ | $(428,996.27)$ | 5,990,942.44 |
| New Hanover. | 1.07 | 13,023,948.38 | 1,715,113.56 | 14,739,061.94 | $(47,949.19)$ | 1,075,846.76 | 15,766,959.51 |
| Northampton. | 1.00 | 1,278,085.46 | 168,264.91 | 1,446,350.37 | $(4,704.81)$ | 4,619.32 | 1,446,264.88 |
| Onslow | 1.04 | 11,636,258.54 | 1,531,869.84 | 13,168,128.38 | $(42,833.40)$ | 567,267.17 | 13,692,562.15 |
| Orange | 1.15 | 8,419,620.47 | 1,108,519.26 | 9,528,139.73 | $(30,994.33)$ | 1,455,545.59 | 10,952,690.99 |
| Pamlico | 0.99 | 789,963.63 | 104,012.03 | 893,975.66 | $(2,908.08)$ | $(6,058.91)$ | 885,008.67 |
| Pasquotank.... | 1.00 | 2,386,394.79 | 314,213.94 | 2,700,608.73 | $(8,785.13)$ | 8,625.46 | 2,700,449.06 |
| Pende | 0.99 | 3,392,148.10 | 446,729.93 | 3,838,878.03 | (12,488.87) | (26,016.90) | 3,800,372.26 |
| Perquimans... | 1.06 | 822,254.19 | 108,234.97 | 930,489.16 | $(3,026.59)$ | 58,640.51 | 986,103.08 |
| Person... | 1.00 | 2,362,491.03 | 311,044.14 | 2,673,535.17 | $(8,696.83)$ | 8,538.80 | 2,673,377.14 |
| Pitt. | 1.07 | 10,492,269.68 | 1,381,437.28 | 11,873,706.96 | $(38,624.66)$ | 866,694.08 | 12,701,776.38 |
| Polk.. | 1.00 | 1,246,827.63 | 164,170.66 | 1,410,998.29 | $(4,590.03)$ | 4,506.60 | 1,410,914.86 |
| Randolp | 0.99 | 8,605,981.87 | 1,133,094.10 | 9,739,075.97 | (31,680.90) | (66,005.82) | 9,641,389.25 |
| Richmond | 1.09 | 2,746,597.84 | 361,533.31 | 3,108,131.15 | $(10,109.66)$ | 288,854.19 | 3,386,875.68 |
| Robeson. | 1.04 | 8,043,825.38 | 1,058,947.26 | 9,102,772.64 | $(29,609.63)$ | 392,136.57 | 9,465,299.58 |
| Rockingham.. | 1.01 | 5,566,821.33 | 732,941.07 | 6,299,762.40 | $(20,492.87)$ | 82,937.04 | 6,362,206.57 |
| Rowan. | 0.92 | 8,348,107.67 | 1,099,076.54 | 9,447,184.21 | (30,730.70) | $(723,430.88)$ | 8,693,022.63 |
| Rutherfor | 0.98 | 4,071,225.98 | 535,969.00 | 4,607,194.98 | (14,986.39) | $(77,164.99)$ | 4,515,043.60 |
| Sampson....... | 0.96 | 3,875,048.96 | 510,181.80 | 4,385,230.76 | $(14,264.79)$ | $(160,899.69)$ | 4,210,066.28 |
| Scotland. | 0.98 | 2,172,033.54 | 285,935.83 | 2,457,969.37 | $(7,995.27)$ | $(41,168.14)$ | 2,408,805.96 |
| Stanly. | 0.99 | 3,669,998.25 | 483,236.62 | 4,153,234.87 | $(13,510.68)$ | $(28,147.96)$ | 4,111,576.23 |
| Stokes. | 1.01 | 2,815,350.11 | 370,662.82 | 3,186,012.93 | $(10,363.84)$ | 41,944.09 | 3,217,593.18 |
| Surry. | 1.05 | 4,438,611.60 | 584,434.92 | 5,023,046.52 | (16,340.14) | 266,473.78 | 5,273,180.16 |
| Swain... | 1.02 | 890,032.82 | 117,211.43 | 1,007,244.25 | $(3,276.80)$ | 23,304.14 | 1,027,271.59 |
| Transylvania. | 1.10 | 2,009,721.24 | 264,619.43 | 2,274,340.67 | $(7,398.48)$ | 234,044.55 | 2,500,986.74 |
| Tyrrell........... | 0.99 | 249,343.14 | 32,827.24 | 282,170.38 | (917.86) | $(1,912.48)$ | 279,340.04 |
| Union............ | 1.01 | 12,948,983.32 | 1,705,420.83 | 14,654,404.15 | $(47,675.66)$ | 192,931.02 | 14,799,659.51 |

TABLE 58A. - Continued

| County | Percapitaadjust-mentfactor | Article 40 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Tax allocation [per capita] |  |  | Costofcollection$[\$]$ | § 105-486(b)adjustmentfactor$[\$]$ | Distributable proceeds [\$] |
|  |  | [Non-food] [\$] | [Food] [\$] | Total tax allocation [\$] |  |  |  |
| Vance... | 1.04 | 2,712,859.58 | 357,164.59 | 3,070,024.17 | (9,986.47) | 132,253.08 | 3,192,290.78 |
| Wake.. | 0.96 | 59,079,631.64 | 7,781,059.87 | 66,860,691.51 | $(217,521.12)$ | $(2,453,180.31)$ | 64,189,990.08 |
| Warren. | 0.97 | 1,234,001.12 | 162,471.07 | 1,396,472.19 | $(4,542.67)$ | $(37,313.73)$ | 1,354,615.79 |
| Washington... | 1.04 | 764,710.85 | 100,657.15 | 865,368.00 | $(2,814.73)$ | 37,278.83 | 899,832.10 |
| Watauga........ | 1.06 | 3,182,679.84 | 419,049.95 | 3,601,729.79 | $(11,716.40)$ | 226,986.24 | 3,816,999.63 |
| Wayne.. | 0.96 | 7,558,161.51 | 995,152.12 | 8,553,313.63 | $(27,823.84)$ | (313,831.41) | 8,211,658.38 |
| Wilkes. | 1.02 | 4,204,674.31 | 553,584.81 | 4,758,259.12 | $(15,478.27)$ | 110,088.73 | 4,852,869.58 |
| Wilson. | 0.98 | 4,899,727.18 | 645,075.65 | 5,544,802.83 | $(18,036.66)$ | $(92,868.50)$ | 5,433,897.67 |
| Yadkin... | 1.00 | 2,280,736.49 | 300,229.48 | 2,580,965.97 | $(8,395.17)$ | 8,242.72 | 2,580,813.52 |
| Yancey .......... | 1.01 | 1,077,914.09 | 141,910.77 | 1,219,824.86 | $(3,967.94)$ | 16,058.99 | 1,231,915.91 |
| Totals... | - | 598,095,728.71 | 78,755,296.12 | 676,851,024.83 | (2,201,857.41) | - | 674,649,167.42 |

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 $\mathbf{2 \%}$ local food tax rate; however, § 105-469 directs that one-fourth (1/4) of net tax proceed allocations generated from the $\mathbf{2 \%}$ 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.]

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 no longer receive a share of State sales and use taxes generated from the sale of modular homes.
(Previously, § 105-164.44G required 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 was included in the distribution under Article 40.)

These amounts do not agree with the actual receipts of the local governments in fiscal year 2015-16 due to the lag in the collection/distribution cycle.

TABLE 58B. ARTICLE 42. SECOND ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX
ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY
FOR FISCAL YEAR 2015-2016

| County | Percapitaadjust-mentfactor | Article 42 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Tax allocation $\dagger$ |  |  | $\S 105-501$costallocation $\dagger \dagger$$[\$]$ | Costofcollection$[\$]$ | ```§ 105-486(b) adjustment factor [$]``` | Distributable proceeds [\$] |
|  |  | Point-of-sale | Per capita | x |  |  |  |  |
|  |  | Non-food [\$] | Food [\$] | allocation [\$] |  |  |  |  |
| Alamance. | 1.02 | 11,804,111.02 | 1,231,658.84 | 13,035,769.86 | (139,069.78) | (41,974.15) | 28,580.69 | 12,883,306.62 |
| Alexand | 1.00 | 858,061.41 | 299,272.45 | 1,157,333.86 | $(10,141.19)$ | (3,741.77) | 959.17 | 1,144,410.07 |
| Allegha | 1.04 | 355,158.44 | 87,890.79 | 443,049.23 | $(4,191.89)$ | $(1,426.78)$ | 3,797.28 | 441,227.84 |
| Anson | 1.00 | 695,518.31 | 209,538.26 | 905,056.57 | $(8,208.42)$ | $(2,924.93)$ | 671.56 | 894,594.78 |
| Ashe. | 0.97 | 1,160,710.36 | 217,481.42 | 1,378,191.78 | $(13,793.63)$ | $(4,438.44)$ | $(5,827.49)$ | 1,354,132.22 |
| Ave | 1.12 | 1,197,327.14 | 141,768.22 | 1,339,095.36 | (14,278.41) | $(4,299.77)$ | 17,466.47 | 1,337,983.65 |
| Bea | 1.06 | 2,178,486.05 | 378,185.70 | 2,556,671.75 | $(25,629.74)$ | $(8,248.53)$ | 23,903.11 | 2,546,696.59 |
| Bertie | 0.97 | 431,316.38 | 163,340.66 | 594,657.04 | $(5,069.81)$ | $(1,920.81)$ | $(4,376.78)$ | 583,289.64 |
| Bladen | 1.04 | 1,023,937.35 | 278,355.52 | 1,302,292.87 | $(12,205.61)$ | $(4,211.04)$ | 12,026.22 | 1,297,902.44 |
| Brunswick. | 1.17 | 7,756,514.11 | 930,999.16 | 8,687,513.27 | $(91,306.78)$ | $(27,897.47)$ | 161,253.75 | 8,729,562.77 |
| Buncombe | 1.06 | 22,687,930.81 | 1,988,019.01 | 24,675,949.82 | (266,521.99) | (79,295.21) | 125,652.69 | 24,455,785.31 |
| Burke. | 1.02 | 3,399,568.86 | 707,207.80 | 4,106,776.66 | $(40,266.80)$ | $(13,235.14)$ | 16,410.56 | 4,069,685.28 |
| Cabarrus | 1.05 | 14,479,589.00 | 1,508,058.16 | 15,987,647.16 | $(169,433.21)$ | $(51,253.36)$ | 80,236.51 | 15,847,197.10 |
| Caldwell. | 1.02 | 3,094,650.22 | 653,371.08 | 3,748,021.30 | $(36,403.94)$ | $(12,044.34)$ | 15,161.31 | 3,714,734.33 |
| Camden.. | 0.92 | 281,524.50 | 81,131.55 | 362,656.05 | $(3,299.77)$ | $(1,167.49)$ | $(6,230.56)$ | 351,958.23 |
| Carter | 1.14 | 5,356,291.93 | 549,387.83 | 5,905,679.76 | (62,773.17) | (18,948.99) | 78,674.96 | 5,902,632.56 |
| Caswel | 0.95 | 294,744.59 | 187,333.42 | 482,078.01 | $(3,530.46)$ | $(1,554.21)$ | $(8,766.39)$ | 468,226.95 |
| Catawba | 0.99 | 10,358,042.09 | 1,234,256.38 | 11,592,298.47 | $(121,591.78)$ | $(37,315.39)$ | (8,386.96) | 11,425,004.34 |
| Chatham | 1.02 | 2,970,224.66 | 543,161.91 | 3,513,386.57 | $(34,804.40)$ | $(11,300.38)$ | 12,604.08 | 3,479,885.87 |
| Cherokee | 0.98 | 1,440,799.12 | 217,549.27 | 1,658,348.39 | $(16,994.96)$ | (5,341.86) | $(3,653.79)$ | 1,632,357.78 |
| Chow | 1.09 | 585,654.21 | 116,203.64 | 701,857.85 | (6,864.82) | (2,272.65) | 10,830.68 | 703,551.06 |
| Clay... | 0.96 | 375,071.83 | 85,529.87 | 460,601.70 | $(4,368.63)$ | (1,478.82) | $(3,147.15)$ | 451,607.10 |
| Cleveland | 1.01 | 4,199,249.20 | 775,290.05 | 4,974,539.25 | $(49,328.42)$ | $(16,051.25)$ | 10,237.61 | 4,919,397.19 |
| Columbu | 0.81 | 1,900,569.83 | 456,810.75 | 2,357,380.58 | $(22,388.47)$ | $(7,619.58)$ | $(85,330.11)$ | 2,242,042.42 |
| Craven. | 1.04 | 5,073,016.05 | 828,086.10 | 5,901,102.15 | $(59,386.57)$ | $(18,986.80)$ | 35,777.29 | 5,858,506.07 |
| Cumberland. | 0.98 | 19,070,906.68 | 2,614,221.96 | 21,685,128.64 | $(225,481.03)$ | (69,777.90) | (43,906.66) | 21,345,963.05 |
| Currituck. | 0.94 | 2,317,681.19 | 197,947.08 | 2,515,628.27 | $(27,474.39)$ | $(7,971.53)$ | $(11,242.44)$ | 2,468,939.91 |
| Dar | 1.49 | 7,120,662.89 | 280,447.63 | 7,401,110.52 | $(84,054.61)$ | $(23,488.41)$ | 138,318.09 | 7,431,885.59 |
| Davidso | 0.98 | 5,573,320.94 | 1,302,252.40 | 6,875,573.34 | $(65,918.94)$ | $(22,189.21)$ | $(21,871.49)$ | 6,765,593.70 |
| Davie.. | 0.93 | 1,639,652.80 | 328,694.90 | 1,968,347.70 | $(19,317.16)$ | $(6,346.07)$ | (21,955.30) | 1,920,729.17 |
| Duplin | 1.02 | 1,801,207.65 | 476,410.36 | 2,277,618.01 | (21,242.16) | (7,347.18) | 11,054.94 | 2,260,083.61 |
| Durham. | 1.14 | 25,785,213.37 | 2,307,454.34 | 28,092,667.71 | $(305,579.91)$ | $(90,447.91)$ | 330,439.37 | 28,027,079.26 |
| Edgecombe... | 1.02 | 1,554,067.39 | 439,928.80 | 1,993,996.19 | $(18,038.55)$ | $(6,412.35)$ | 10,208.42 | 1,979,753.71 |
| Forsyth... | 0.96 | 24,572,531.79 | 2,881,456.59 | 27,453,988.38 | (287,422.11) | (88,393.82) | $(106,023.19)$ | 26,972,149.26 |
| Franklin.. | 0.97 | 1,989,908.28 | 500,316.53 | 2,490,224.81 | $(23,535.11)$ | $(8,041.83)$ | $(13,406.07)$ | 2,445,241.80 |
| Gaston | 1.03 | 10,355,021.83 | 1,668,372.65 | 12,023,394.48 | $(121,603.07)$ | (38,710.91) | 55,398.15 | 11,918,478.65 |
| Gates. | 0.95 | 166,390.80 | 94,346.28 | 260,737.08 | $(1,944.49)$ | (842.54) | $(4,414.99)$ | 253,535.06 |
| Graha | 0.98 | 292,612.64 | 69,992.42 | 362,605.06 | $(3,514.54)$ | $(1,169.08)$ | (1,175.62) | 356,745.82 |
| Granville. | 1.03 | 1,704,076.00 | 460,164.65 | 2,164,240.65 | $(20,013.51)$ | $(6,989.67)$ | 15,279.66 | 2,152,517.13 |
| Greene... | 0.95 | 323,550.96 | 168,396.72 | 491,947.68 | $(3,830.74)$ | $(1,590.17)$ | $(7,880.17)$ | 478,646.60 |
| Guilfor | 0.94 | 34,217,540.01 | 4,053,025.84 | 38,270,565.85 | (401,370.49) | (123,227.24) | $(230,191.57)$ | 37,515,776.55 |
| Halifax. | 1.01 | 2,198,751.55 | 422,133.61 | 2,620,885.16 | $(26,054.61)$ | $(8,480.63)$ | 5,574.11 | 2,591,924.03 |
| Harnett. | 0.99 | 3,812,962.51 | 993,188.88 | 4,806,151.39 | $(44,776.29)$ | $(15,530.72)$ | (6,748.60) | 4,739,095.78 |
| Haywood...... | 1.02 | 3,424,468.46 | 474,444.45 | 3,898,912.91 | $(40,505.97)$ | (12,529.06) | 11,009.40 | 3,856,887.28 |
| Henderson.... | 1.04 | 5,762,325.08 | 876,683.24 | 6,639,008.32 | $(68,016.40)$ | $(21,399.55)$ | 37,877.14 | 6,587,469.51 |

TABLE 58B. - Continued

| County | $\begin{array}{\|c\|} \hline \text { Per } \\ \text { capita } \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \\ \hline \end{array}$ | Article 42 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Tax allocation $\dagger$ |  |  | $\begin{gathered} \hline \S 105-501 \\ \text { cost } \\ \text { allocation } \dagger \dagger \\ {[\$]} \\ \hline \end{gathered}$ | Costofcollection$[\$]$ | ```§ 105-486(b) adjustment factor [$]``` | Distributable proceeds [\$] |
|  |  | Point-of-sale | Per capita | Total tax |  |  |  |  |
|  |  | Non-food [\$] | Food [\$] | allocation [\$] |  |  |  |  |
| Hertford. | 1.01 | 990,614.29 | 194,808.83 | 1,185,423.12 | (11,622.41) | (3,830.32) | 2,572.36 | 1,172,542.75 |
| Hoke | 0.97 | 904,956.29 | 403,581.47 | 1,308,537.76 | $(10,794.93)$ | $(4,238.87)$ | $(10,814.05)$ | 1,282,689.91 |
| Hyde. | 0.98 | 312,738.32 | 45,556.59 | 358,294.91 | $(3,703.58)$ | $(1,142.22)$ | (765.22) | 352,683.89 |
| Iredell | 0.99 | 11,352,020.17 | 1,321,753.15 | 12,673,773.32 | $(134,174.46)$ | $(40,835.75)$ | $(8,981.31)$ | 12,489,781.80 |
| Jackso | 1.05 | 2,366,856.73 | 324,898.89 | 2,691,755.62 | $(28,074.69)$ | $(8,649.47)$ | 17,286.16 | 2,672,317.62 |
| John | 1.00 | 8,156,850.85 | 1,423,188.08 | 9,580,038.93 | (95,866.88) | (30,873.02) | 4,561.45 | 9,457,860.48 |
| Jon | 0.90 | 157,264.57 | 83,060.72 | 240,325.29 | $(1,852.48)$ | (778.09) | $(8,039.94)$ | 229,654.78 |
| Lee | 0.96 | 3,411,238.32 | 469,242.00 | 3,880,480.32 | $(40,311.84)$ | $(12,518.26)$ | $(17,265.88)$ | 3,810,384.34 |
| Lenoir | 0.88 | 2,607,435.91 | 466,447.08 | 3,073,882.99 | $(30,560.74)$ | $(9,904.73)$ | $(54,478.85)$ | 2,978,938.67 |
| Lincoln. | 0.97 | 3,509,066.43 | 634,932.20 | 4,143,998.63 | $(41,305.26)$ | $(13,358.66)$ | $(17,013.10)$ | 4,072,321.61 |
| Mac | 0.98 | 2,349,504.39 | 272,450.65 | 2,621,955.04 | (27,753.57) | $(8,406.81)$ | $(4,575.89)$ | 2,581,218.77 |
| Madiso | 0.96 | 525,262.91 | 170,756.56 | 696,019.47 | $(6,217.88)$ | $(2,242.38)$ | $(6,283.04)$ | 681,276.17 |
| Martin | 1.03 | 968,273.98 | 187,952.64 | 1,156,226.62 | $(11,365.34)$ | $(3,722.64)$ | 6,240.88 | 1,147,379.52 |
| McDowel | 1.09 | 1,713,377.64 | 359,001.53 | 2,072,379.17 | $(20,147.57)$ | $(6,663.88)$ | 33,460.64 | 2,079,028.36 |
| Mecklenburg | 0.89 | 89,779,370.46 | 8,001,218.14 | 97,780,588.60 | $(1,058,402.71)$ | (314,756.44) | (854,488.63) | 95,552,940.82 |
| Mitchell. | 0.95 | 690,184.21 | 124,864.26 | 815,048.47 | $(8,142.77)$ | (2,622.90) | (5,843.02) | 798,439.78 |
| Montgomery. | 0.97 | 808,034.55 | 220,376.01 | 1,028,410.56 | $(9,570.45)$ | $(3,313.26)$ | $(5,905.07)$ | 1,009,621.78 |
| Moor | 1.11 | 5,891,963.40 | 736,085.97 | 6,628,049.37 | $(69,497.53)$ | $(21,325.72)$ | 83,328.60 | 6,620,554.72 |
| Nash.. | 0.93 | 5,147,574.13 | 749,296.00 | 5,896,870.13 | $(60,421.58)$ | $(18,974.24)$ | $(50,049.39)$ | 5,767,424.92 |
| New Hanover | 1.07 | 19,812,090.58 | 1,715,113.56 | 21,527,204.14 | $(235,583.62)$ | $(69,285.88)$ | 125,554.99 | 21,347,889.63 |
| Northampton | 1.00 | 433,273.52 | 168,264.91 | 601,538.43 | $(5,134.86)$ | $(1,949.87)$ | 539.25 | 594,992.95 |
| Onslow.. | 1.04 | 9,351,169.81 | 1,531,869.84 | 10,883,039.65 | $(110,137.88)$ | $(35,091.08)$ | 66,184.07 | 10,803,994.76 |
| Orange... | 1.15 | 6,350,568.54 | 1,108,519.26 | 7,459,087.80 | $(75,317.70)$ | $(24,098.38)$ | 169,830.50 | 7,529,502.22 |
| Pamlico. | 0.99 | 437,421.59 | 104,012.03 | 541,433.62 | $(5,146.54)$ | $(1,747.08)$ | (706.84) | 533,833.16 |
| Pasquotank... | 1.00 | 2,331,337.47 | 314,213.94 | 2,645,551.41 | $(27,495.78)$ | $(8,507.30)$ | 1,007.06 | 2,610,555.39 |
| Pender. | 0.99 | 2,225,498.14 | 446,729.93 | 2,672,228.07 | $(26,309.17)$ | $(8,598.50)$ | (3,035.55) | 2,634,284.85 |
| Perquimans.. | 1.06 | 320,838.70 | 108,234.97 | 429,073.67 | $(3,791.01)$ | $(1,389.46)$ | 6,840.89 | 430,734.09 |
| Person. | 1.00 | 1,619,920.29 | 311,044.14 | 1,930,964.43 | $(19,035.79)$ | $(6,212.57)$ | 996.87 | 1,906,712.94 |
| Pitt. | 1.07 | 9,296,467.80 | 1,381,437.28 | 10,677,905.08 | $(108,023.47)$ | (34,524.73) | 101,127.93 | 10,636,484.81 |
| Polk. | 1.00 | 620,997.61 | 164,170.66 | 785,168.27 | $(7,346.66)$ | $(2,533.21)$ | 526.16 | 775,814.56 |
| Randolph. | 0.99 | 5,132,290.70 | 1,133,094.10 | 6,265,384.80 | $(60,765.58)$ | (20,204.43) | (7,699.54) | 6,176,715.25 |
| Richmond. | 1.09 | 1,934,124.65 | 361,533.31 | 2,295,657.96 | $(22,773.23)$ | $(7,405.39)$ | 33,696.52 | 2,299,175.86 |
| Robeson.. | 1.04 | 4,780,870.63 | 1,058,947.26 | 5,839,817.89 | $(56,879.00)$ | $(18,861.85)$ | 45,751.57 | 5,809,828.61 |
| Rockingham. | 1.01 | 3,285,546.23 | 732,941.07 | 4,018,487.30 | $(38,724.73)$ | $(12,953.74)$ | 9,678.39 | 3,976,487.22 |
| Rowan. | 0.92 | 5,729,730.07 | 1,099,076.54 | 6,828,806.61 | $(67,569.61)$ | $(21,996.06)$ | $(84,403.79)$ | 6,654,837.15 |
| Rutherford... | 0.98 | 2,823,964.84 | 535,969.00 | 3,359,933.84 | $(33,206.99)$ | $(10,814.27)$ | (9,001.76) | 3,306,910.82 |
| Sampson....... | 0.96 | 2,202,300.36 | 510,181.80 | 2,712,482.16 | $(25,903.73)$ | $(8,747.85)$ | $(18,772.27)$ | 2,659,058.31 |
| Scotland.. | 0.98 | 1,387,221.03 | 285,935.83 | 1,673,156.86 | $(16,287.60)$ | $(5,403.39)$ | $(4,802.40)$ | 1,646,663.47 |
| Stanly. | 0.99 | 2,806,765.05 | 483,236.62 | 3,290,001.67 | $(33,004.50)$ | $(10,619.66)$ | $(3,283.65)$ | 3,243,093.86 |
| Stokes.... | 1.01 | 1,101,541.04 | 370,662.82 | 1,472,203.86 | $(13,082.14)$ | (4,772.05) | 4,894.52 | 1,459,244.19 |
| Surry.... | 1.05 | 4,132,899.94 | 584,434.92 | 4,717,334.86 | $(48,679.15)$ | $(15,193.10)$ | 31,094.79 | 4,684,557.40 |
| Swain........... | 1.02 | 655,238.88 | 117,211.43 | 772,450.31 | $(7,822.41)$ | $(2,472.24)$ | 2,719.84 | 764,875.50 |
| Transylvania | 1.10 | 1,581,572.28 | 264,619.43 | 1,846,191.71 | $(18,655.89)$ | (5,941.26) | 27,309.97 | 1,848,904.53 |
| Tyrrell.......... | 0.99 | 107,456.77 | 32,827.24 | 140,284.01 | $(1,289.44)$ | (452.00) | (223.14) | 138,319.43 |
| Union... | 1.01 | 9,902,071.21 | 1,705,420.83 | 11,607,492.04 | $(116,594.06)$ | $(37,456.51)$ | 22,520.33 | 11,475,961.80 |

TABLE 58B. - Continued

| County | Per <br> capita <br> adjust- <br> ment <br> factor | Article 42 |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Tax allocation $\dagger$ |  |  | $\S 105-501$costallocation $\dagger \dagger$$[\$]$ | Costofcollection$[\$]$ | § 105-486(b) <br> adjustment <br> factor <br> $[\$]$ <br> $15,431.5$ | Distributable proceeds [\$] |
|  |  | Point-of-sale | Per capita | Total tax |  |  |  |  |
|  |  | Non-food [\$] | Food [\$] | allocation [\$] |  |  |  |  |
| Vance.. | 1.04 | 2,239,232.39 | 357,164.59 | 2,596,396.98 | (26,347.66) | (8,372.41) | 15,431.15 | 2,577,108.06 |
| Wake... | 0.96 | 76,540,026.82 | 7,781,059.87 | 84,321,086.69 | $(900,511.25)$ | (271,241.01) | $(286,302.58)$ | 82,863,031.85 |
| Warren......... | 0.97 | 358,914.50 | 162,471.07 | 521,385.57 | $(4,194.19)$ | $(1,685.97)$ | $(4,353.48)$ | 511,151.93 |
| Washington.. | 1.04 | 389,820.20 | 100,657.15 | 490,477.35 | $(4,554.77)$ | $(1,579.94)$ | 4,348.79 | 488,691.43 |
| Watauga....... | 1.06 | 4,061,272.52 | 419,049.95 | 4,480,322.47 | $(47,916.39)$ | $(14,348.31)$ | 26,485.97 | 4,444,543.74 |
| Wayne... | 0.96 | 5,797,583.85 | 995,152.12 | 6,792,735.97 | (68,895.03) | (21,908.84) | (36,616.77) | 6,665,315.33 |
| Wilkes. | 1.02 | 2,605,657.04 | 553,584.81 | 3,159,241.85 | (30,776.42) | (10,201.12) | 12,845.81 | 3,131,110.12 |
| Wilson.. | 0.98 | 4,853,443.66 | 645,075.65 | 5,498,519.31 | $(57,204.55)$ | $(17,718.07)$ | $(10,834.17)$ | 5,412,762.52 |
| Yadkin......... | 1.00 | 1,035,403.63 | 300,229.48 | 1,335,633.11 | $(12,261.34)$ | $(4,311.68)$ | 962.14 | 1,320,022.23 |
| Yancey ......... | 1.01 | 567,688.53 | 141,910.77 | 709,599.30 | $(6,726.43)$ | $(2,286.07)$ | 1,873.84 | 702,460.64 |
| Totals..... | - | 598,095,728.71 | 78,755,296.12 | 676,851,024.83 | $(\mathbf{7 , 0 4 5 , 2 8 1 . 9 7 )}$ | $(\mathbf{2 , 1 7 8 , 8 7 7 . 8 8 )}$ | - | 667,626,864.98 |

$\dagger$ Tax allocation (excluding food) is determined by the point-of-sale basis (according to sourcing principles). Tax allocation also includes local sales or use taxes that cannot be identified as being attributable to a particular taxing county. 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.
$\dagger$ Article 42 taxes do not apply to food transactions subject to the $\mathbf{2 \%}$ 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.]
$\dagger \dagger$ 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 2015-16 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 $\dagger$

| County | Tax allocation [Pointof sale] $\qquad$ [\$] | Cost <br> of collection [\$] | Distributable proceeds [\$] | County | Tax allocation [Pointof sale] $\qquad$ | Cost <br> of collection [\$] | Distributable proceeds [\$] | County | Tax allocation [Pointof sale] $\qquad$ [\$] | Cost <br> of collection [\$] | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alamance.. | 12,314.57 | (41.43) | 12,273.14 | Hertford. | 311.39 | (1.01) | 310.38 | Vance. | 384.68 | (1.22) | 383.46 |
| Alexander.. | 694.62 | (2.19) | 692.43 | Hoke.. | 13.67 | (0.03) | 13.64 | Wake.......... | 16,944.04 | (58.19) | 16,885.85 |
| Alleghany... | 240.63 | (0.80) | 239.83 | Hyde.. | 552.74 | (2.12) | 550.62 | Warren....... | (4.66) | 0.02 | (4.64) |
| Anson... | 371.03 | (1.23) | 369.80 | Iredell.. | 1,270.62 | (4.17) | 1,266.45 | Washington.... | 17.12 | (0.05) | 17.07 |
| Ashe........... | 391.43 | (1.25) | 390.18 | Jackson. | 1,365.51 | (4.30) | 1,361.21 | Watauga......... | 3,000.48 | (9.43) | 2,991.05 |
| Avery... | 698.41 | (2.23) | 696.18 | Johnston | 3,360.40 | (10.90) | 3,349.50 | Wayne | 5,806.89 | (19.17) | 5,787.72 |
| Beaufort...... | 227.72 | (0.71) | 227.01 | Jones. | (93.92) | 0.29 | (93.63) | Wilkes........ | 567.86 | (1.87) | 565.99 |
| Bertie...... | 230.53 | (0.73) | 229.80 | Lee. | 1,495.67 | (4.97) | 1,490.70 | Wilson.... | 1,665.73 | (5.26) | 1,660.47 |
| Bladen..... | 363.59 | (1.22) | 362.37 | Lenoir. | 827.22 | (2.64) | 824.58 | Yadkin..... | 21.45 | (0.08) | 21.37 |
| Brunswick.. | 2,204.18 | (7.07) | 2,197.11 | Lincoln. | 1,513.21 | (4.88) | 1,508.33 | Yancey ... | 378.85 | (1.24) | 377.61 |
| Buncombe. | 15,304.79 | (50.78) | 15,254.01 | Macon | 4,147.61 | (13.62) | 4,133.99 | Totals....... | 358,770.66 | $(1,164.90)$ | 357,605.76 |
| Burke...... | 897.88 | (2.93) | 894.95 | Madison........ | (61.38) | 0.20 | (61.18) | Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption. |  |  |  |
| Cabarrus.. | 4,085.57 | (13.42) | 4,072.15 | Martin............ | 9.51 | (0.03) | 9.48 |  |  |  |  |
| Caldwell. | (348.79) | 1.16 | (347.63) | McDowell......... | 38.09 | (0.11) | 37.98 |  |  |  |  |
| Camden.......... | 20,715.27 | (64.85) | 20,650.42 | Mecklenburg..... | 43,195.79 | (142.24) | 43,053.55 |  |  |  |  |
| Carteret. | 1,370.69 | (4.48) | 1,366.21 | Mitchell... | 5.82 | (0.02) | 5.80 | 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 |  |  |  |
| Caswell..... | $(1,378.59)$ | 5.38 | (1,373.21) | Montgomery..... | 221.30 | (0.73) | 220.57 |  |  |  |  |
| Catawba... | 5,982.25 | (19.48) | 5,962.77 | Moore......... | 75.84 | (0.25) | 75.59 |  |  |  |  |
| Chatham.. | 3,560.34 | (11.22) | 3,549.12 | Nash................. | 1,779.92 | (5.65) | 1,774.27 |  |  |  |  |
| Cherokee........ | 244.28 | (0.76) | 243.52 | New Hanover... | 9,520.94 | (31.32) | 9,489.62 |  |  |  |  |
| Chowan.. | 53.07 | (0.17) | 52.90 | Northampton.... | 581.46 | (2.01) | 579.45 | Article 44 Third One-Half Cent (1/2¢) Local Government |  |  |  |
| Clay... | 63.09 | (0.20) | 62.89 | Onslow............ | 3,908.96 | (12.93) | 3,896.03 | Sales and Use Tax. The $1 / 2 \mathrm{c}$ 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 |  |  |  |
| Cleveland.. | 372.88 | (1.22) | 371.66 | Orange............. | 5,155.55 | (16.53) | 5,139.02 |  |  |  |  |
| Columbus... | 424.87 | (1.34) | 423.53 | Pamlico. | 3,353.43 | (10.50) | 3,342.93 |  |  |  |  |
| Craven......... | 467.49 | (1.42) | 466.07 | Pasquotank....... | (161.80) | 0.50 | (161.30) |  |  |  |  |
| Cumberland. | 1,551.77 | (4.85) | 1,546.92 | Pender.... | 2,046.13 | (6.56) | 2,039.57 | 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 1/4c local option sales and use tax rate was repealed and concurrently assumed by the State. |  |  |  |
| Currituck.. | (225.42) | 0.69 | (224.73) | Perquimans...... | 0.23 | 0.00 | 0.23 |  |  |  |  |
| Dare......... | 1,638.99 | (5.49) | 1,633.50 | Person.............. | 326.04 | (1.07) | 324.97 |  |  |  |  |
| Davidson..... | 1,782.23 | (5.70) | 1,776.53 | Pitt... | 2,162.95 | (7.09) | 2,155.86 |  |  |  |  |
| Davie............... | 627.41 | (2.47) | 624.94 | Polk................. | 68.75 | (0.23) | 68.52 |  |  |  |  |
| Duplin.... | 1,903.56 | (6.18) | 1,897.38 | Randolph......... | 6,160.07 | (19.49) | 6,140.58 | 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. |  |  |  |
| Durham. | 10,872.07 | (34.71) | 10,837.36 | Richmond... | 323.21 | (1.03) | 322.18 |  |  |  |  |
| Edgecombe...... | 3,783.62 | (13.56) | 3,770.06 | Robeson. | 1,540.71 | (5.08) | 1,535.63 |  |  |  |  |
| Forsyth........... | 702.70 | (2.35) | 700.35 | Rockingham... | 725.13 | (2.40) | 722.73 |  |  |  |  |
| Franklin....... | 1,340.63 | (4.98) | 1,335.65 | Rowan.............. | 50,895.43 | (161.77) | 50,733.66 |  |  |  |  |
| Gaston. | 50,169.52 | (157.29) | 50,012.23 | Rutherford.. | 4,142.60 | (13.77) | 4,128.83 | $\dagger$ SL 2007-323, s.31.16.4(f) (effective October 1, 2009) rewrote |  |  |  |
| Gates.............. | 85.72 | (0.29) | 85.43 | Sampson........... | 1,039.57 | (3.43) | 1,036.14 |  |  |  |  |
| Graham........... | 159.45 | (0.52) | 158.93 | Scotland... | (248.75) | 0.82 | (247.93) | the Article 44 heading to read "Local Government Hold Harmless Provisions." |  |  |  |
| Granville. | 168.49 | (0.57) | 167.92 | Stanly............ | 816.27 | (2.59) | 813.68 |  |  |  |  |
| Greene.......... | 178.29 | (0.59) | 177.70 | Stokes............... | 483.50 | (1.60) | 481.90 |  |  |  |  |
| Guilford......... | 21,181.75 | (72.15) | 21,109.60 | Surry............... | 708.74 | (2.29) | 706.45 | These amounts do not agree with the actual receipts of the local governments in fiscal year 2015-16 due to the lag in the collection/distribution cycle. |  |  |  |
| Halifax............. | 2,800.41 | (8.94) | 2,791.47 | Swain... | (60.21) | 0.15 | (60.06) |  |  |  |  |
| Harnett... | 1,935.88 | (6.37) | 1,929.51 | Transylvania..... | 899.20 | (2.87) | 896.33 |  |  |  |  |
| Haywood......... | 1,826.11 | (5.88) | 1,820.23 | Tyrrell.............. | 0.85 | 0.00 | 0.85 |  |  |  |  |
| Henderson........ | 1,035.24 | (3.33) | 1,031.91 | Union... | 2,500.03 | (8.02) | 2,492.01 |  |  |  |  |

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

|  | 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] |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Durham County | Orange County |  |  |
| Fiscal year | Net collections $[1 / 2 ¢$ tax $]$ $[\$]$ | Cost of collection $[\$]$ | Distributable proceeds [\$] |  |  |  | Net collections $[1 / 2 ¢$ tax $]$ $[\$]$ | Cost <br> of <br> collection <br> $[\$]$ | Distributable proceeds [\$] | Net collections $[1 / 2 \mathrm{c}$ tax $]$ $[\$]$ | Cost <br> of <br> collection <br> $[\$]$ | Distributable <br> proceeds <br> $[\$]$ | Net collections $[1 / 2 ¢$ tax $]$ $[\$]$ | Cost <br> of <br> collection <br> $[\$]$ | Distributable <br> proceeds <br> $[\$]$ |
| 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 |
| 2014-15.. | 112,580,085.81 | $(363,844.03)$ | 112,216,241.78 | 81,920,681 11 | $(266,193.12)$ | 81,654,487.99 | 24,450,913.14 | $(78,320.86)$ | 24,372,592.28 | 6,208,491.56 | $(19,330.05)$ | 6,189,161.51 |
| 2015-16.. | 120,569,699.64 | $(420,176.72)$ | 120,149,522.92 | 88,923,646.74 | $(310,244.50)$ | 88,613,402.24 | 25,460,292.28 | $(88,464.37)$ | 25,371,827.91 | 6,185,760.62 | $(21,467.85)$ | 6,164,292.77 |

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 $\mathbf{0 . 5 \%}$ 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


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


## 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 2015-16 due to the lag in the collection/distribution cycle.

PART V. OTHER LOCAL GOVERNMENT TAXES AND REVENUES

TABLE 61. PROPERTY TAX LEVIES AND TAX REVENUES OF LOCAL GOVERNMENTS BY TYPE OF TAX
(Reflects amounts allocated to local governments; includes allocated amounts retained by the State due to budgetary shortfall)

|  | County property tax levies and tax revenues |  |  |  |  |  | Municipal property tax levies and tax revenues |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fiscal year | General property tax [\$] | License, <br> local land <br> transfer, <br> occupancy, <br> and meals <br> taxes <br> [excludes <br> gross receipts <br> taxes] <br> [\$] | Excise tax on conveyances [\$] | Sales and use taxes [\$] | Scrap tire, white goods, solid waste, beverage, utility, telecommuni- cations, and video program- ming taxes [\$] | Total county [\$] | General property tax [\$] | License, occupancy, and meals taxes [excludes gross receipts taxes] [ $\$]$ | Sales and use taxes [\$] | Utility, solid waste, beverage, telecommuni- cations, and video programming taxes $[\$]$ | $\begin{gathered} \text { Total } \\ \text { municipal } \\ {[\$]} \end{gathered}$ | District <br> and township (general property <br> tax <br> only) <br> [\$] | Total [\$] |
| 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 | $\mathbf{5 5 , 2 4 8 , 3 7 1}$ 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 |
| 2014-15... | 6,587,822,101 | 245,598,884 | 58,695,965 | 1,664,025,002 b | 57,758,096 c,d | 8,613,900,048 | 2,620,826,153 | 148,678,192 | 916,710,968 b | 441,102,461 d | 4,127,317,773 | 397,191,695 | 13,138,409,516 |
| 2015-16... | 6,803,322,030 | 274,507,199 | 64,741,547 | 1,770,351,524 b | 56,609,191 c,d | 8,969,531,491 | 2,716,738,868 | 136,190,792 | 978,284,000 b | 471,579,529 d | 4,302,793,189 | 413,739,170 | 13,686,063,850 |

Detail may not add to totals due to rounding. Refer to Tables 63, 65, 75, and 77 for details of county levies and tax revenues and to Tables 63, 66 , and 76 for details of municipal levies and tax revenues.
Information compiled from source data provided by the NCDOR Local Government Division.
The table summarizes tax revenue data for counties, municipalities, and special districts which are provided in the various tables of Part $V$ of this publication; the property tax amounts are levies (not collections), while the remainder of the data are either actual collections or distributions. 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 2015-16 designation reflect levies collected by the county governments during the July 1, 2014 through June 30, 2015 period. County and municipal sales and use taxes amounts reflect the distributable proceeds of local option sales taxes disbursed to (received by) the local governments during the respective fiscal years (amounts exclude local government sales and use taxes levied for public transportation pursuant to Article $\mathbf{4 3}$ of § 105 [refer to Tables $60 \mathrm{~A}, 65$, and 66$]$ ). Excise tax on conveyances amounts are the counties' portions of the State imposed realty transfer tax collected by county register of deeds offices during the designated fiscal year, while the amounts shown for shared taxes (scrap tire, white goods, solid waste, utility, beverage, telecommunications, and video programming taxes) are the amounts disbursed to (received by) the local governments from the State during the designated fiscal year.
Tax revenue amounts in this table exclude State aid (State street-aid Powell Bill allocations and legislated reimbursements paid to local governments for lost revenue) [refer to Tables 62, 64, 65, and 66 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 $\mathbf{1 / 2 \%}$ levy, setting July $\mathbf{1 , 2 0 0 3}$ 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 $\mathbf{1 / 2 \%}$ 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; one (1) county effective April 1, 2014; one (1) county effective October 1, 2014; and two (2) counties effective April 1, 2015. Refer to Table 60C for Article 46 details.
aLocal 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 $\mathbf{\$ 1 7 8 , 0 6 5 , 9 6 4}$ 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.
bAmount 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.
cLegislation 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.
dEffective 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. $\S \mathbf{1 0 5 - 1 6 4 . 4 4 I}$ 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 62. SUMMARY OF LOCAL GOVERNMENT TAX AND REIMBURSEMENT REVENUES BY TYPE

|  | County revenues |  |  |  |  | Municipal revenues |  |  |  |  | District \& township (general property tax only) [\$] | Total [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fiscal year | Locally levied taxes [\$] | Excise tax on conveyances [\$] | Shares <br> of <br> State <br> admin- <br> istered <br> taxes <br> [\$] | State aid: (reimburse- ments for lost revenue) $\dagger \dagger$ $[\$]$ | Total [\$] | Locally levied taxes [\$] | Shares <br> of <br> State <br> admin- <br> istered <br> taxes <br> [\$] | State street-aid [Powell Bill allocation] [\$] | State aid: (reimburse- ments for lost revenue) $\dagger \dagger$ $[\$]$ | Total [\$] |  |  |
| 2001-02.. | 4,992,369,293 | 37,311,800 | 9,496,003 | 224,574,490 | 5,263,751,586 | 1,997,207,392 | 106,620,594 | 135,438,430 | 100,978,740 | 2,340,245,156 | 217,381,995 | 7,821,378,737 |
| 2002-03.. | 5,259,922,802 | 41,595,069 | 19,980,190 |  | 5,321,498,061 | 2,109,307,984 | 222,207,611 | 130,234,131 |  | 2,461,749,726 | 229,320,412 | 8,012,568,199 |
| 2003-04.. | 5,749,605,978 | 46,120,495 | 20,819,367 | 20,730,041 | 5,837,275,881 | 2,281,875,220 | 223,756,410 | 120,726,041 | 18,102,442 | 2,644,460,113 | 243,813,926 | 8,725,549,920 |
| 2004-05.. | 6,101,717,530 | 63,984,129 | 22,239,587 | 14,855,944 | 6,202,797,190 | 2,443,018,561 | 231,410,684 | 135,305,539 | 14,157,460 | 2,823,892,244 | 261,001,236 | 9,287,690,670 |
| 2005-06.. | 6,555,110,344 | 79,304,317 | 22,646,065 | 9,188,605 | 6,666,249,330 | 2,586,579,533 | 236,148,026 | 136,850,768 | 11,211,914 | 2,970,790,241 | 273,731,036 | 9,910,770,608 |
| 2006-07.. | 7,037,206,074 | 76,401,505 | 28,381,533 | 4,021,523 | 7,146,010,635 | 2,827,861,156 | 265,296,659 | 137,970,401 | 10,070,276 | 3,241,198,492 | 276,566,962 | 10,663,776,089 |
| 2007-08.. | 7,508,617,378 | 61,841,197 | 48,134,729 | 21,538,871 | 7,640,132,176 | 2,970,005,171 | 324,481,915 | 157,707,780 | 8,047,673 | 3,460,242,539 | 300,931,085 | 11,401,305,799 |
| 2008-09.. | 7,706,670,914 | 35,166,874 | 51,237,219 | 8,601,835 | 7,801,676,842 | 3,117,605,940 | 350,139,280 | 145,067,572 | 8,163,255 | 3,620,976,047 | 320,456,031 | 11,743,108,920 |
| 2009-10.. | 7,444,295,557 | 36,001,938 | 44,960,194 | 18,357,831 | 7,543,615,519 | 3,111,025,280 | 346,572,734 | 131,798,134 | 12,515,129 | 3,601,911,276 | 333,216,789 | 11,478,743,585 |
| 2010-11.. | 7,426,513,133 | 32,352,596 | 55,938,570 | 38,046,723 | 7,552,851,022 | 3,164,713,691 | 358,817,033 | 134,299,711 | 13,250,049 | 3,671,080,484 | 333,317,863 | 11,557,249,369 |
| 2011-12.. | 7,783,353,441 | 36,928,666 | 55,248,371 | 54,389,684 | 7,929,920,162 | 3,357,309,026 | 358,656,625 | 138,346,613 | 11,958,645 | 3,866,270,910 | 351,218,436 | 12,147,409,508 |
| 2012-13.. | 7,887,641,698 | 44,800,083 | 54,257,266 | 54,664,817 | 8,041,363,863 | 3,373,522,961 | 363,871,518 | 142,814,353 | 10,052,601 | 3,890,261,433 | 360,983,135 | 12,292,608,432 |
| 2013-14.. | 8,119,463,256 | 48,118,679 | 55,056,364 | 42,584,368 | 8,265,222,666 | 3,506,840,201 | 370,807,719 | 145,610,105 | 5,310,688 | 4,028,568,714 | 375,373,834 | 12,669,165,214 |
| 2014-15.. | 8,497,445,987 | 58,695,965 | 57,758,096 | 76,009,821 | 8,689,909,869 | 3,686,215,312 | 441,102,461 | 147,310,111 | - | 4,274,627,884 | 397,191,695 | 13,361,729,448 |
| 2015-16.. | 8,848,180,753 | 64,741,547 | 56,609,191 | 57,773,606 | 9,027,305,096 | 3,831,213,660 | 471,579,529 | 147,759,959 |  | 4,450,553,149 | 413,739,170 | 13,891,597,415 |

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, and local sales and use taxes (excludes local sales and use taxes levied for public transportation). Municipal revenues: general property tax, license, occupancy, meals taxes, and local sales and use taxes (excludes local sales and use taxes levied for public transportation).
Shares of State administered taxes include distributable net proceeds generated from the following tax types:
County revenues: scrap tire; white goods; beer and wine excise; utility franchise*; piped natural gas excise*; State sales and use taxes imposed on telecommunications services*; State sales and use taxes imposed on video programming services $\dagger$ (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity* and piped natural gas* (effective 2014-15)
Municipal revenues: utility franchise; piped natural gas excise; beer and wine excise; State sales and use taxes imposed on telecommunications services; State sales and use taxes imposed on video programming services $\dagger$ (effective 2006-07); solid waste disposal tax (effective 2008-09); and State sales and use taxes imposed on the gross receipts of electricity and piped natural gas (effective 2014-15)
*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.
$\dagger$ 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 collection for the quarter ended March 31, 2007.
$\dagger \dagger$ 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 $\mathbf{1 , 2 0 0 2}$.
A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional $\mathbf{1 / 2 \%}$ 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.
$\dagger$ 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 $\mathbf{1 / 2 \%}$ 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 $\mathbf{1 / 2 \%}$ Article 44 levy ( $\mathbf{0 . 2 5 \%}$ ) was assumed by the State; effective October 1, 2009, the remaining $\mathbf{0 . 2 5 \%}$ 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

|  | County shares |  |  |  |  |  |  |  |  |  | Municipal shares |  |  |  |  |  |  |  |  | Combined county and municipal shares of state levies [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | White goods disposal tax [\$] | Scrap tire disposal tax [\$] | Solid waste disposal tax [\$] | Beer <br> and <br> wine <br> excise <br> taxes <br> b <br> [\$] | $\begin{array}{\|c\|} \hline \text { Utility } \\ \text { franchise/ } \\ \text { piped } \\ \text { natural } \\ \text { gas excise } \\ \text { taxes } \dagger \\ {[\$]} \\ \hline \end{array}$ | State sales and use tax: 7\% combined general rate |  |  |  | Total county shares [\$] | $\begin{array}{c\|} \begin{array}{c} \text { Solid } \\ \text { waste } \\ \text { disposal } \end{array} \\ \text { tax } \\ {[\$]} \\ \hline \end{array}$ | Beer <br> and <br> wine <br> excise <br> taxes <br> b <br> [\$] | Utility franchise/ piped natural gas excise taxes [\$] | State sales and use tax: 7\% combined general rate |  |  |  | State street-aid <br> [Powell Bill allocation] a [\$] | Total municipal shares [\$] |  |
|  |  |  |  |  |  | $\begin{array}{\|c} \hline \text { Electri- } \\ \text { city } \dagger \dagger \\ \text { § 105- } \\ 164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{array}$ | $\begin{gathered} \hline \text { Piped } \\ \text { natural } \\ \text { gas } \dagger \dagger \\ \S 105- \\ 164.44 \mathrm{~L} \\ {[\$]} \\ \hline \end{gathered}$ | Tele- communi- cations $\S 105-$ $164.44 \mathrm{~F} \dagger$ $[\$]$ | Video <br> Program- <br> ming <br> § 105- <br> 164.44 I d <br> $[\$]$ |  |  |  |  | Electricity $\dagger \dagger$ § 105- <br> 164.44K <br> [\$] | $\begin{gathered} \text { Piped } \\ \text { natural } \\ \text { gas } \dagger \dagger \\ \S 105- \\ 164.44 \mathrm{~L} \\ {[\$]} \end{gathered}$ | Tele- communi- cations § 105- 164.44 F [\$] | Video <br> Program- <br> ming <br> § 105- <br> 164.44I d <br> $[\$]$ |  |  |  |
| 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, | 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, | 8,563,891 |  | ,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 |
| 2014-15.. | 3,168,812 | 12,107,978 | 3,408,276 | 13,845,823 | 71,224 | 466,277 | 2,355 | 112,213 | 24,575,138 | 57,758,096 | 3,408,276 | 25,679,310 | 52,473,589 | 230,032,873 | 14,066,506 | 60,710,404 | 54,731,501 | 147,310,111 | 588,412,572 | 646,170,667 |
| 2015-16.. | 2,493,559 | 13,139,685 | 3,440,231 | 13,018,840 |  | 669,337 | 2,712 | 93,728 | 23,751,098 | 56,609,191 | 3,440,231 | 24,001,878 |  | 327,930,766 | 12,218,548 | 50,928,437 | 53,059,668 | 147,759,959 | 619,339,488 | 675,948,679 |



 from the Highway Fund, municipalities received an annual amount equal to $\mathbf{6} \%$ of certain revenues from the Highway Trust Fund.
 $\S$ 105, Article 36C and alternative fuel taxed under § 105, Article 36D. SL 2013-183, s. 4 8(b)(3) abolished the $\mathbf{6 . 5 \%}$ Highway Trust Fund annual appropriation component of the annual Powell Bill allocation.

 wholesale price ( 15.5 ¢ per gallon) effective July 15, 1986.
 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.

 during the 12-month collection period ending March 31, 2010 (reflected in annual local government distribution transacted May 2010).
cThe sales and use tax imposition on telecommunications 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

 result of the legislation.

 governments received a single quarterly distr bution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007.
 $\S 105-164.4(\mathrm{a})(9)$. [§ $105-164.44 \mathrm{~K}$ and $\S 105-164.44 \mathrm{~L}$ provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas ]

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

|  | County reimbursements: |  |  |  |  |  |  | Municipal reimbursements: |  |  |  |  |  | Annual combined county/ municipal reimbursements/ distributions [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Exemption <br> of <br> inventories <br> from property <br> tax base <br> a <br> $[\$]$ | Homestead exemption for elderly disabled [\$] | $\begin{gathered} \text { Repeal } \\ \text { of } \\ \text { intangibles } \\ \boldsymbol{t a x} \\ {[\$]} \\ \hline \end{gathered}$ | Sales taxes lost due to exemption of purchases made with food stamps [\$] | $\begin{gathered} \text { Local government } \\ \text { hold harmless } \\ \text { distribution payments } \end{gathered}$ |  | Total county reimbursements/ distributions [\$] | Exemption <br> of inventories from property tax base <br> a <br> [\$] | Homestead exemption for elderly disabled [\$] | Repeal <br> of intangibles tax [\$] | Sales taxes lost due to exemption of purchases made with food stamps [\$] | Local government hold harmless distribution payments: <br> Transitional HH $\dagger$ <br> [§ 105-521] [\$] | Total municipal |  |
|  |  |  |  |  | $\begin{array}{\|c} \hline \text { Transitional } \\ \text { HH } \\ {[\S \mathbf{1 0 5 - 5 2 1 ] ~}] \dagger} \\ {[\$]} \end{array}$ | Medicaid HH $[\S 105-523] \dagger \dagger$ $[\$]$ |  |  |  |  |  |  | reimbursements/ distr butions [\$] |  |
| 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 |
| 2014-15.. |  |  |  | - |  | 76,009,821 | 76,009,821 | - | - | - | - | - | - | 76,009,821 |
| 2015-16.... |  |  |  |  |  | 57,773,606 | 57,773,606 | - | - | - | - |  |  | 57,773,606 |

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.
$\dagger$ Repeal of local reimbursements and revenue replacement option ل§ 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 Vill,
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 distr bution with modified provisions to September 2013]

| 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 | 2014-15 | - |
| 2005-06 | \$20,400,519 | 2010-11 | \$26,744,631 | 2015-16 | - |
| 2006-07 | \$14,091,799 | 2011-12 | \$22,131,753 |  |  |
| 2007-08 | \$12,454,537 | 2012-13 | \$17,465,023 |  |  |

$\dagger$ 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 $\mathbf{1 / 2 \%}$ local sales tax rate (repeal of Article 44). For 2007-08 (the first of the three-year phase-in), the State assumed $\mathbf{2 5 \%}$ of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.
 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 taxe for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. SL 14-100, s. 37.2(a), effective July 1, 2014, reduces each county's assured benefit from $\mathbf{5 0 0 , 0 0 0}$ to $\$ 375,000$ annually; SL $\mathbf{1 4 - 1 0 0}$, s. 37.2(b), effective July $\mathbf{1 , 2 0 1 5}$, reduces each county's assured benefit from $\$ 375,000$ to $\$ 250,000$ annually for the hold harmless distr bution payment intended as reimbursement to compensate for local revenue losses as a result of the Medicaid swap legislation.


TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2015-2016

| Counties | Locally Levied Taxes: <br> Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use |  |  |  |  |  |  | Excise tax on conveyances $\dagger \dagger \dagger$ [\$] | State aid: | County Shares of State Levied Taxes: |  |  |  |  |  |  |  | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Statutory <br> hold <br> harmless <br> Medicaid <br> $\$ \mathbf{1 0 5 - 5 2 3}$ <br> $\$]$ |  | Beer and wine excise taxes [\$] | Scrap tire disposal tax [\$] | Whitegoodsdisposaltax$[\$]$ | Sales and Use tax: 7\% combined general rate |  |  |  |  |
|  | County-widepropertytax$[\$]$ | Taxes collected duringfiscal year 2014-2015 according to tax type $\dagger \dagger$ : |  |  |  |  | County share: <br> local government <br> sales taxes <br> [see notes a,b,c] <br> $[\$]$ |  |  |  |  |  | $\begin{gathered} \text { Electricity } \dagger \\ \S 105- \\ 164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ | Piped <br> natural gas $\dagger$ <br> $\$ 105-$ <br> 164.44 L <br> $[\$]$ | Telecommu- <br> nications $\dagger$ <br> $\S 105-$ <br> 164.44 F <br> $[\$]$ | Video <br> programming <br> $\$ 105-$ <br> 164.44 I <br> $[\$]$ |  |
|  |  | License [\$] | $\begin{aligned} & \text { Land } \\ & \text { Transfer } \\ & {[\$]} \end{aligned}$ | Meals [\$] | Gross Receipts [\$] | Occupancy [\$] |  |  |  |  |  |  |  |  |  |  |  |
| Alamance | 74,930,142 | 79,797 | - | - | 79,906 | 876,600 | 27,092,010 | 651,864 | - | 46,084 | 258,829 | 205,397 | 51,211 | - - | - | - - | 172,231 | 104,444,070 |
| Alexander | 20,161,089 | 12,000 | - | - | - | - | 5,795,032 | 79,534 | 859,927 | 27,877 | - | 49,925 | 12,446 | - | - | - | 167,729 | 27,165,559 |
| Alleghany | 8,645,245 | - | - | - | - | 57,635 | 1,703,208 | 47,568 | 184,539 | 7,300 | 41,069 | 14,670 | 3,656 | - | - | - | 69,734 | 10,774,624 |
| Anson | 14,344,875 | 815 | - | - | - | 30,608 | 2,774,068 | 44,762 | - | 11,842 | - | 34,972 | - | - | - | - | 23,811 | 17,265,753 |
| Ashe | 16,766,878 | 6,825 | - | - | 3,620 | 211,805 | 5,644,456 | 135,052 | - | 19,081 | - | 36,315 | 2,210 | - | - | - | 86,443 | 22,912,686 |
| Avery | 16,278,185 | 7,140 | - | - | - | - | 4,600,299 | 180,647 | 340,929 | 11,828 | - | 23,671 | - | - | - | - | 53,586 | 21,496,285 |
| Beaufort | 30,935,048 | 4,095 | - | - | 20,473 | - | 8,180,206 | 130,344 | - | 26,808 | 150,678 | 63,160 | 15,738 | - | - | - | 127,633 | 39,654,183 |
| Bertie | 10,787,864 | 5,527 | - | - | 252 | - | 1,867,467 | 23,093 |  | 11,206 | 62,769 | 27,273 | 5,136 | - | - | - | 3,574 | 12,794,161 |
| Bladen | 22,191,250 | 770 | - | - | - | - | 4,946,639 | 69,320 | - | 21,219 | 5,514 | 46,494 | 11,585 | - | - | - | 42,531 | 27,335,322 |
| Brunswick | 113,094,574 | 67,006 | - | - | - | 1,209,422 | 20,726,149 | 1,668,929 | 1,948,487 | 47,721 | 269,014 | 155,201 | 38,702 | - | - | - | 416,674 | 139,641,879 |
| Buncombe | 177,803,131 | 90,700 | - | - | 621,302 | 10,590,065 | 77,975,684 a | 2,158,375 | - | 110,530 | 619,991 | 331,674 | 82,681 | - | - | - | 1,485,296 | 271,869,429 |
| Burke | 43,832,679 | 16,735 | - | - | 36,523 | 374,590 | 12,005,023 | 224,551 | - | 45,569 | - | 118,135 |  | - | - | - | 264,605 | 56,918,410 |
| Cabarrus | 141,368,523 | 576,483 | - | - | 199,511 | 4,865,216 | 43,320,549 | 1,521,085 | 1,254,503 | 39,236 | - | 251,251 | 62,669 | - | - | - | 518,335 | 193,977,362 |
| Caldwell | 39,533,421 | 20,808 | - | - | 3,843 | 121,857 | 9,610,864 | 190,701 |  | 33,921 | - | 109,112 | 27,189 | - | - | - | 388,798 | 50,040,513 |
| Camden | 7,204,273 | 5,035 | 587,693 | - | 408 | 23,917 | 1,599,057 | 45,832 | 596,175 | 7,974 | 44,896 | 13,538 | 3,375 | 669,337 | 2,712 | 93,728 | 71,678 | 10,969,628 |
| Carteret | 43,084,099 | 10,205 | - | - | 62,991 | 6,427,084 | 15,348,638 | 643,770 | 547,888 | 30,809 | 173,280 | 91,727 | 22,859 | - | - | - | 444,138 | 66,887,488 |
| Caswell | 10,653,128 | 485 | - | - | - | - | 2,539,259 | 36,962 | 266,287 | 16,808 | 94,226 | 31,312 | 7,800 | - | - | - | 14,864 | 13,661,132 |
| Catawba | 92,100,004 | 47,749 | - | - | 99,680 | - | 33,085,903 | 644,606 |  | 65,960 | 370,978 | 206,053 | 51,352 | - | - | - | 609,064 | 127,281,348 |
| Chatham | 60,063,668 | 23,040 | - | - | 14,211 | 86,018 | 11,132,495 | 691,572 | 2,040,392 | 41,971 | 236,774 | 90,563 | 22,582 | - | - | - | 207,273 | 74,650,559 |
| Cherokee | 16,125,598 | 7,300 | - | - | - | 269,350 | 5,883,227 | 143,685 | - | 18,845 | 4,920 | 36,330 | - | - | - | - | 49,302 | 22,538,558 |
| Chowan | 9,977,422 | - | 492,377 | - | 5,996 | 127,792 | 2,575,585 | 41,303 | 122,537 | 7,638 | 42,828 | 19,427 | 4,839 | - | - | - | 16,062 | 13,433,806 |
| Clay | 7,593,738 | 4,560 | - | - | - | 16,018 | 1,989,113 | 60,892 | 163,063 | 8,193 | 46,035 | 14,283 | 3,559 | - | - | - | 22,214 | 9,921,668 |
| Cleveland | 58,921,052 | 19,700 | - | - | 63,463 | 463,985 | 16,552,887 | 225,158 | - | 44,600 | - | 129,402 | 32,252 | - | - | - | 283,098 | 76,735,596 |
| Columbus | 29,006,224 | 23,100 | - | - | 22,456 | 79,913 | 7,079,957 | 72,471 | - ${ }^{-}$ | 32,392 | - | 76,295 | 19,011 | - | - | - | 61,591 | 36,473,410 |
| Craven | 46,722,130 | 55,648 | - | - | 126,032 | 1,480,269 | 14,839,550 | 410,207 | 1,283,322 | 34,757 | 195,556 | 138,268 | 34,456 | - | - | - | 301,992 | 65,622,187 |
| Cumberland | 171,099,027 | 290,120 | - | 6,203,405 | 790,426 | 5,588,081 | 50,252,249 | 901,451 | - | 68,103 | 381,333 | 436,937 | 108,838 | - | - | - | 509,025 | 236,628,995 |
| Currituck | 28,583,263 | 510,727 | 2,968,642 | - | - | 10,884,887 | 8,989,303 | 370,832 | 220,094 | 19,520 | 110,291 | 32,984 | 8,227 | - | - | - | 334,860 | 53,033,629 |
| Dare | 55,710,701 | 32,257 | 7,309,512 | 2,314,104 | - | 25,055,537 | 18,285,832 b | 663,467 | 67,145 | 13,533 | 76,128 | 46,813 | - | - | - | - | 117,446 | 109,692,476 |
| Davidson | 73,598,202 | 63,875 | - | - | 58,835 | - | 22,512,215 | 493,841 | 843,909 | 81,237 | - | 217,375 | 40,934 | - | - | - | 852,241 | 98,762,664 |
| Davie | 31,407,952 | 19,250 | - | - | 1,762 | 225,066 | 6,258,805 | 188,668 | 647,225 | 25,621 | - | 54,892 | 13,678 | - | - | - | 115,419 | 38,958,338 |
| Duplin | 29,702,853 | 22,323 | - | - | 13,233 | 257,162 | 8,609,016 | 91,787 | 297,775 | 35,618 | - | 79,552 | 19,824 | - | - | - | 23,089 | 39,152,232 |
| Durham | 256,763,909 | 1,276,662 | - | - | 410,964 | 11,692,693 | 60,615,506 c | 3,363,643 | 643,438 | 33,663 | 192,688 | 384,548 | 95,905 | - | - | - | 515,045 | 335,988,663 |
| Edgecombe | 30,071,924 | 30,393 | - | - | 5,205 | 94,475 | 5,479,806 | 61,396 | - | 17,503 | 98,321 | 73,491 | - | - | - | - | 49,830 | 35,982,344 |
| Forsyth | 239,050,983 | 346,053 | - | - | 408,843 | 4,870,493 | $\mathbf{6 2 , 0 0 4 , 8 7 2}$ | 1,730,486 | - | 45,662 | 256,637 | 480,695 | - | - | - | - | 548,820 | 309,743,543 |
| Franklin | 41,780,963 | 3,032 | - | - | - | 52,703 | 9,677,311 | 322,070 | 604,697 | 43,063 | 241,716 | 83,481 | 20,809 | - | - | - | 124,064 | 52,953,910 |

a Includes $\$ 17,448,709.04$ paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.
b Excludes $\$ 28.99$ for Beach Nourishment in Dare County.
 services. 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.
SL 2013-316, s. 4.1(a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise 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).

TABLE 65.-Continued

| Counties | Locally Levied Taxes:Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use |  |  |  |  |  |  | Excise tax on conveyances $\dagger \dagger \dagger$ [\$] | State aid: | County Shares of State Levied Taxes: |  |  |  |  |  |  |  | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Statutory <br> hold <br> harmless <br> Medicaid <br> § 105-523 <br> [\$] | Solid waste disposal tax [\$] | Beer and wine excise taxes [\$] | Scrap tire disposal tax [\$] | White <br> goods <br> disposal <br> tax <br> $[\$]$ | Sales and Use tax: 7\% combined general rate |  |  |  |  |
|  |  | Taxes collected duringfiscal year 2014-2015 according to tax type $\dagger \dagger$ : |  |  |  |  | County share:local governmentsales taxes[see notes a,b,c]$[\$]$ |  |  |  |  |  | $\begin{gathered} \text { Electricity } \dagger \\ \S 105- \\ \mathbf{1 6 4 . 4 4 \mathrm { K }} \\ {[\$]} \\ \hline \end{gathered}$ | Piped <br> natural gas $\dagger$ <br> $\S 105-$ <br> 164.44 L <br> $[\$]$ | Telecommu-nications $\dagger$$\S 105-$164.44 F$[\$]$ | Video <br> programming <br> $\$ 105-$ <br> 164.44 I <br> $[\$]$ <br> 431,826 |  |
|  |  | License [\$] | $\begin{gathered} \text { Land } \\ \text { Transfer } \\ {[\$]} \end{gathered}$ | Meals [\$] | Gross Receipts [\$] | Occupancy [\$] |  |  |  |  |  |  |  |  |  |  |  |
| Gaston | 133,358,391 | 590,306 | - | - | 253,084 | 1,366,768 | 32,669,479 | 871,096 |  | 61,325 | - | 278,451 | 69,402 | - |  |  |  | 169,950,129 |
| Gates | 6,182,945 | 2,226 | - | - |  |  | 1,434,677 | 26,075 | 493,369 | 9,072 | 51,019 | 15,751 | 3,925 | - | - | - | 1,393 | 8,220,453 |
| Graham | 6,572,688 | 4,100 | - | - |  | 190,618 | 1,458,480 | 27,818 |  | 6,392 | - | 11,691 | 2,913 |  |  |  | 4,159 | 8,278,859 |
| Granville | 33,146,606 | 6,245 | - | - |  | 188,142 | 6,355,055 | 227,320 | 1,316,730 | 28,646 | 161,178 | 76,818 | 19,145 |  |  | - | 70,456 | 41,596,340 |
| Greene | 8,522,402 | 6,324 | - | - | - | - | 2,541,211 | 34,043 | 335,822 | 14,887 | 83,893 | 28,094 | - | - | - | - | 93,133 | 11,659,808 |
| Guilford | 359,210,985 | 180,239 | - | - | 790,938 | 5,502,984 | 81,408,013 | 2,658,642 | - | 71,108 | 401,080 | 676,197 | 168,564 | - | - | - | 788,765 | 451,857,516 |
| Halifax | 25,356,093 | 25,058 | - | - | 23,258 | 793,819 | 8,095,130 | 87,637 | - | 23,912 | 134,102 | 70,556 | - |  | - | - | 93,902 | 34,703,469 |
| Harnett | 60,153,588 | - | - | - |  | - | 19,743,397 | 467,677 | 1,839,322 | 78,828 | - | 165,548 | 10,124 |  | - | - | 197,256 | 82,655,739 |
| Haywood | 41,843,264 | 33,420 | - | - | 30,119 | 1,083,221 | 13,342,511 | 312,781 |  | 33,898 | - | 79,196 | 19,738 | - | - | - | 328,106 | 57,106,254 |
| Henderson | 67,787,770 | 16,695 | - | - | 52,713 | 1,564,862 | 21,406,403 | 753,178 | 1,154,408 | 60,168 | 339,327 | 146,194 | - | - | - | - | 501,385 | 93,783,102 |
| Hertford | 13,373,523 | 16,358 | - | - | 26,595 | 47,410 | 4,179,098 | 44,228 | - | 11,869 | 66,609 | 32,536 | 8,107 | - | - | - | 37,782 | 17,844,115 |
| Hoke | 25,283,884 | 1,858,012 | - | - | 13,997 |  | 5,735,577 | 178,031 | 666,633 | 36,054 | 203,012 | 67,355 | - | - | - | - | 20,227 | 34,062,783 |
| Hyde | 7,406,756 | - | - | - | - | 463,960 | 1,433,585 | 33,440 | 192,471 | 4,503 | 25,241 | 7,616 | 1,435 |  | - |  | 3,288 | 9,572,295 |
| Iredell | 113,590,754 | 73,244 | - | - | 171,013 |  | 32,129,738 | 1,410,183 | 784,752 | 79,785 | 447,637 | 220,443 | 54,960 | - | - | - | 484,004 | 149,446,513 |
| Jackson | 32,946,858 | 25,501 | - | - | 20,003 | 840,969 | 10,257,172 | 358,463 | 889,365 | 29,235 | 164,552 | 54,225 | 10,211 | - | - | - | 64,104 | 45,660,657 |
| Johnston | 116,967,981 | 71,701 | - | - | - | 700,788 | 31,544,491 | 1,064,310 | 692,009 | 100,090 | 564,937 | 237,312 | 59,171 | - | - | - | 350,445 | 152,353,234 |
| Jones | 6,424,664 | 2,638 | - | - | 7 | - | 1,112,679 | 20,128 | 185,800 | 6,889 | 38,641 | 13,881 | - | - | - | - | 5,578 | 7,810,904 |
| Lee | 40,414,174 | 3,445 | - | - | 53,413 | 203,237 | 11,979,144 | 215,649 | - | 22,889 | 63,180 | 78,377 | 19,529 | - | - | - | 205,795 | 53,258,832 |
| Lenoir | 34,563,332 | 20,102 | - | - | 66,369 | 197,979 | 8,955,219 | 123,307 | - | 26,670 | 149,833 | 77,918 | 19,413 | - | - | - | 156,323 | 44,356,465 |
| Lincoln | 52,078,554 | - | - | - | 33,462 | - | 14,629,516 | 495,992 | 603,201 | 54,447 | 306,511 | 105,969 | - | - | - | - | 220,188 | 68,527,840 |
| Macon | 27,925,875 | 114,542 | - | - | 21,467 | 695,393 | 8,512,943 | 304,719 | - | 23,067 | - | 45,461 | - | - | - | - | 84,347 | 37,727,814 |
| Madison | 11,039,316 | 11,340 | - | - | - | 235,141 | 2,597,385 | 93,440 | - | 13,990 | - | 28,488 | 7,102 | - | - | - | 16,832 | 14,043,035 |
| Martin | 14,172,869 | 4,110 | - | - | 9,380 | 266,613 | 4,161,883 | 38,440 | - | 11,738 | 65,721 | 31,391 | - | - | - | - | 36,603 | 18,798,747 |
| McDowell | 19,632,772 | 493 | - | - | - | 391,620 | 8,058,515 | 131,102 | - | 28,317 | - | 59,938 | 14,937 | - | - | - | 172,400 | 28,490,093 |
| Mecklenburg | 973,565,828 | 382,811 | - | 29,235,368 | 4,457,569 | 49,117,187 | 217,526,686 | 11,858,308 | - | 39,350 | 224,193 | 1,333,438 | - | - | - | - | 600,677 | 1,288,341,415 |
| Mitchell | 9,174,662 | 5,580 | - | - | - | 55,281 | 2,993,200 | 44,815 | - | 10,163 | - | 20,798 | 5,188 | - | - | - | 55,525 | 12,365,212 |
| Montgomery | 18,542,891 | 9,935 | - | - | 641 | 32,576 | 3,783,976 | 110,975 | 191,578 | 15,653 | 88,036 | 36,794 | - | - | - | - | 19,585 | 22,832,641 |
| Moore | 55,374,022 | 41,358 | - | - | 60,803 | 1,400,139 | 16,037,751 | 660,676 | 1,455,585 | 35,914 | 202,586 | 122,775 | 30,609 | - | - | - | 16,055 | 75,438,274 |
| Nash | 48,438,240 | 153,192 | - | - | 71,833 | 1,349,341 | 13,355,597 | 266,517 | - | 32,057 | 180,226 | 125,151 | 31,183 | - | - | - | 195,396 | 64,198,732 |
| New Hanover | 172,828,019 | 52,803 | - | - | 600,778 | 4,955,993 | 63,514,254 | 2,253,131 | - | 72,218 | 406,869 | 286,010 | 71,311 | - | - | - | 1,207,926 | 246,249,311 |
| Northampton | 17,722,033 | 6,210 | - | - |  | 58,643 | 1,923,380 | 58,918 | - | 11,762 | 66,103 | 28,099 | - | - | - | - | 6,695 | 19,881,844 |
| Onslow | 90,525,173 | 69,929 | - | - | 358,698 | 1,740,989 | 34,773,821 | 711,615 | 4,159,726 | 85,549 | 481,682 | 255,894 | 63,756 | - | - | - | 980,013 | 134,206,845 |
| Orange | 146,336,146 | 523,074 | - | - | 72,307 | 1,357,706 | 19,797,941 | 1,006,256 | 6,049,672 | 42,563 | 239,145 | 185,079 | 46,123 | - | - | - | 301,926 | 175,957,939 |
| Pamlico | 10,181,821 | 5,145 | - | - |  |  | 2,230,050 | 66,360 | 260,112 | 6,064 | 34,123 | 17,361 | 4,327 | - | - | - | 10,892 | 12,816,255 |
| Pasquotank | 22,821,404 | 9,345 | 804,935 | - | 61,181 | 552,763 | 7,513,057 | 117,871 | - | 16,994 | 95,862 | 52,440 | 13,071 | - | - | - | 205,087 | 32,264,010 |

[^2]TABLE 65. -Continued

| Counties | Locally Levied Taxes:Property, License, Land Transfer, Meals, Gross Receipts, Occupancy, Sales and Use |  |  |  |  |  |  | Excise tax on conveyances $\dagger \dagger \dagger$ [\$] | State aid: <br> Statutory <br> hold <br> harmless <br> Medicaid <br> $\$ \mathbf{1 0 5 - 5 2 3}$ <br> [\$] | County Shares of State Levied Taxes: |  |  |  |  |  |  |  | Total [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Solid waste disposal tax [\$] |  | Beer and wine excise taxes [\$] | Scrap tire disposal tax [\$] | White goods disposal tax [\$] | Sales and Use tax: 7\% combined general rate |  |  |  |  |
|  | $\begin{gathered} \text { County- } \\ \text { wide } \\ \text { property } \\ \text { tax } \\ {[\$]} \end{gathered}$ | Taxes collected duringfiscal year 2014-2015 according to tax type $\dagger$ : |  |  |  |  | County share: <br> local government <br> sales taxes <br> [see notes a,b,c] <br> $[\$]$ |  |  |  |  |  | $\begin{gathered} \text { Electricity } \dagger \\ \$ 105- \\ 164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ | Piped <br> natural gas $\dagger$ <br> $\S 105-$ <br> 164.44 L <br> $[\$]$ | Telecommu-nications ${ }^{\dagger}$$\S 105-$164.44 F$[\$]$ | Video <br> programming <br> § 105- <br> 164.44 I <br> $[\$]$ |  |
|  |  | License [\$] | $\begin{array}{\|c\|} \hline \text { Land } \\ \text { Transfer } \\ {[\$]} \end{array}$ | Meals [\$] | Gross Receipts [\$] | Occupancy [\$] |  |  |  |  |  |  |  |  |  |  |  |
| Pender | 45,713,005 |  |  | , |  | 7,347 | 9,562,917 | 487,156 | 303,254 | 38,565 | 217,670 | 74,478 | 18,572 |  |  |  |  | 56,703,869 |
| Perquimans | 7,911,222 | 10,910 | 278,116 | - | - | 5,046 | 1,583,686 | 39,599 | 489,793 | 8,539 | 47,708 | 18,091 | 4,506 | - | - |  | 19,843 | 10,417,061 |
| Person | 30,959,191 | 19,713 | - | - | 13,729 | 221,528 | 7,000,173 | 206,132 | - | 24,329 | 136,843 | 51,931 | 12,942 | - |  |  | 64,367 | 38,710,877 |
| Pitt | 81,726,184 | 8,535 | - | - | 244,295 | 1,838,338 | 27,841,482 | 685,366 | 368,878 | 48,754 | 274,390 | 230,614 | 57,474 | - | - |  | 409,571 | 113,733,881 |
| Polk | 14,453,905 | 4,700 | - | - | - | 117,868 | 2,866,451 | 116,027 | 484,670 | 13,547 | - | 27,397 | 6,829 | - | - | - | 24,044 | 18,115,438 |
| Randolph | 68,679,200 | - | - |  | 36,183 | 853,511 | 19,890,398 | 390,428 | 366,347 | 69,237 | - | 189,148 | 47,140 | - | - |  | 362,430 | 90,884,023 |
| Richmond | 25,567,568 | 5,034 | - |  | 20,493 | 335,425 | 6,260,853 | 67,157 | - | 21,372 | 80,194 | 60,434 | 15,053 | - | - |  | 213,703 | 32,647,286 |
| Robeson | 48,832,546 | 45,119 | - | - | 45,631 | - | 20,417,234 | 140,402 | - | 75,197 | - | 176,887 | 44,072 |  | - |  | 207,981 | 69,985,070 |
| Rockingham | 49,382,433 | 73,489 | - | - | 25,756 | 200,258 | 11,389,082 | 163,726 | - | 42,499 | 239,097 | 122,356 | 23,042 | - | - |  | 243,949 | 61,905,686 |
| Rowan | 79,054,924 | 77,614 | - | - | 82,263 | 372,198 | 19,714,265 | 395,655 | - | 59,892 | 336,481 | 183,527 | 45,733 | - | - | - | 406,756 | 100,729,309 |
| Rutherford | 38,425,663 | 11,450 | - | - | 19,067 | 758,210 | 10,701,305 | 218,677 | - | 38,085 | - | 89,525 | 22,306 | - | - | - | 39,966 | 50,324,253 |
| Sampson | 35,655,435 | 21,960 | - | - | 14,815 | 73,665 | 10,371,021 | 97,338 | - | 40,799 | - | 85,183 | 16,042 | - | - |  | 50,773 | 46,427,031 |
| Scotland | 21,911,980 | 12,060 | - | - | 17,555 | 332,325 | 5,946,353 | 64,359 | - | 14,442 | 81,165 | 47,768 | 11,901 | - | - | - | 58,391 | 28,498,299 |
| Stanly | 29,874,042 | 46,455 | - | - | 19,771 | 263,469 | 8,197,771 | 171,296 | 22,917 | 24,803 | 6,464 | 80,639 | 20,100 | - | - | - | 149,659 | 38,877,386 |
| Stokes | 23,071,142 | 33,510 | - | - | - | - | 6,106,247 | 101,800 | 892,845 | 30,482 | 170,771 | 61,889 | 15,423 | - | - | - | 112,743 | 30,596,854 |
| Surry | 32,034,738 | 35,986 | - | - | 21,832 | 85,231 | 17,022,495 | 165,351 | - | 44,053 | 247,090 | 97,532 | 24,310 | - | - | - | 224,635 | 50,003,253 |
| Swain | 5,686,228 | 10,980 | - | - | - | 656,064 | 2,894,875 | 49,038 | 391,849 | 10,380 | - | 19,543 | 4,873 | - | - |  | 35,396 | 9,759,226 |
| Transylvania | 27,543,442 | - | - | - | - | - | 6,582,772 | 260,714 | 612,658 | 19,553 | 109,645 | 44,162 | 11,007 | - | - |  | 110,224 | 35,294,177 |
| Tyrrell | 3,363,782 | 1,795 | - | - | - | 4,771 | 605,285 | 18,491 | 221,806 | 2,590 | 14,556 | 5,482 | - | - | - |  | 571 | 4,239,128 |
| Union | 183,479,732 | 54,618 | - | - | 159,399 | - | 36,351,486 | 1,934,459 | 6,228,961 | 54,552 | 14,257 | 284,234 | 70,885 | - | - | - | 502,564 | 229,135,148 |
| Vance | 22,610,988 | 16,128 | - | - | 24,821 | 335,417 | 8,081,804 | 66,705 | - | 22,918 | 128,885 | 59,639 | 14,862 | - | - | - | 130,713 | 31,492,880 |
| Wake | 807,665,827 | 497,054 | - | 24,141,622 | 2,927,633 | 21,356,118 | 152,220,743 | 12,057,678 | 11,299,208 | 158,910 | 894,226 | 1,296,752 | 323,406 | - | - | - | 1,696,702 | 1,036,535,879 |
| Warren | 17,649,887 | 2,780 | - | - | - | - | 2,432,325 | 81,198 | - | 14,428 | 81,152 | 27,124 | 6,760 | - | - | - | 12,926 | 20,308,579 |
| Washington | 7,126,075 | 42,338 | - | - | - | 104,718 | 1,900,054 | 22,486 | 11,690 | 6,356 | 35,636 | 16,827 | 4,191 | - | - | - | 14,428 | 9,284,799 |
| Watauga | 27,661,711 | 13,320 | - | - | 51,480 | 1,129,177 | 11,043,628 | 446,395 | 1,386,687 | 25,813 | - | 69,946 | 17,433 | - | - | - | 331,953 | 42,177,543 |
| Wayne | 53,923,342 | 40,082 | - | - | 61,613 | - | 19,476,989 | 325,581 | - | 64,479 | 120,171 | 166,105 | 41,399 | - | - | - | 515,368 | 74,735,130 |
| Wilkes | 37,296,948 | 12,445 | - | - | - | - | 13,270,255 | 171,181 | - | 48,063 | 269,296 | 92,426 | 23,033 | - | - | - | 242,948 | 51,426,595 |
| Wilson | 50,403,945 | 35,933 | - | - | - | 515,957 | 13,529,484 | 193,516 | - | 20,961 | 117,694 | 107,718 | - | - | - | - | 71,851 | 64,997,060 |
| Yadkin | 19,311,563 |  | - |  | 928 | 27,017 | 5,409,879 | 77,257 | 387,896 | 24,184 | 135,677 | 50,171 | 12,498 | - | - | - | 82,696 | 25,519,766 |
| Yancey | 12,985,082 | 8,460 | - | - | - | 42,220 | 2,936,964 | 63,313 | 101,258 | 12,687 | - | 23,699 | - | - | - | - | 72,872 | 16,246,555 |


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, 2015, and the assessed valuation for class fied registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2015, net of releases made by that date.
Detail may not add to totals due to rounding.
$\dagger$ License, land transfer, meals, gross receipts, and occupancy taxes collections are compiled from source data reported for county jurisdictions on Form TR-1-15 as processed by the NCDOR Local Government Division. County governments are authorized to levy a gross receipts tax on the short-term lease or rental of vehicles at retail to the general public (tax rate not to exceed 1.5\%). [§ 153A-156]

$\dagger \dagger$ Computations of county retained shares generated from July 2015 through June 2016 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. The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-ha fof 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].
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 2015-2016

| Municipalities | Locally Levied Taxes: |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | Statestreet-aid[Powell Billallocation][S] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | Solid waste disposal tax [\$] | Beer and wine excise taxes [\$] | Sales tax: $7 \%$ Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  | Electricity |  |  | $\begin{gathered} \text { Piped } \\ \text { natural gas } \end{gathered}$ | Telecommunications | $\begin{gathered} \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | License [\$] | Meals [\$] | Gross receipts [\$] | Occupancy <br> [S] |  |  |  | distribution $\dagger \dagger$ <br> §105-164.44K <br> [\$] | distribution $\dagger \dagger$ <br> §105-164.44L <br> [\$] | $\begin{gathered} \text { distribution } \\ \text { §105-164.44F } \end{gathered}$ $[\$]$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ {[\$]} \end{gathered}$ |  |  |
| Alamance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alamance | 187,689 | 250 |  | - | - |  | 232,517 | 649 | 4,497 | 32,350 | 11,415 | 3,969 | 640 | 28,320 | 502,296 |
| Burlington* | 27,160,655 | 3,875 |  | - | - | 11,792,503 | 32,929 | 228,407 | 3,073,598 | $(116,343)$ | 854,694 | 363,498 | 1,453,384 | 44,847,201 |
| Elon | 2,421,156 | 3,470 |  | - | - | 2,295,458 | 6,414 | 44,808 | 308,316 | 83,609 | 56,253 | 87,313 | 252,494 | 5,559,290 |
| Gibsonville* | 2,776,620 | 5,787 |  |  |  | 1,134,493 | 4,317 | 29,983 | 275,490 | 54,206 | 55,345 | 59,835 | 189,008 | 4,585,084 |
| Graham | 4,701,351 | 545 |  | - | - | 3,257,643 | 9,076 | 62,932 | 634,680 | 60,001 | 205,654 | 96,668 | 393,952 | 9,422,500 |
| Green Level | 241,926 | 2,067 |  | - | - | 477,029 | 1,329 | 9,188 | 50,637 | 2,310 | 12,215 | 7,411 | 56,964 | 861,076 |
| Haw River | 702,347 | 21,698 |  | - | - | 531,766 | 1,482 | 10,280 | 104,671 | 10,379 | 34,827 | 13,530 | 62,418 | 1,493,398 |
| Mebane* | 8,426,584 | 5,457 |  | - | - | 2,747,514 | 7,827 | 54,398 | 1,070,795 | 44,859 | 105,297 | 64,286 | 340,513 | 12,867,531 |
| Ossipee | 17,353 | - |  | - | - | 127,824 | 356 | 2,463 | 13,927 | 4,978 | 5,154 | 1,986 |  | 174,042 |
| Swepsonville | - | - |  | - | - | 282,512 | - | 5,543 | 86,633 | 11,021 | 2,587 | 4,402 |  | 392,698 |
| Alexander |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taylorsville | 615,129 | 6,416 |  | - | - | 467,524 | 1,349 | 9,352 | 138,605 | $(4,110)$ | 53,116 | 35,352 | 60,883 | 1,383,615 |
| Alleghany |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sparta | 526,892 | 1,990 |  | - | - | 405,914 | 1,120 | 7,755 | 251,677 | - | 20,575 | 8,142 | 59,540 | 1,283,606 |
| Anson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ansonville | 122,528 | - |  | - | - | 103,841 | 392 | 1,813 | 19,998 | - | 3,132 | 2,188 | 25,233 | 279,125 |
| Lilesville | 83,944 | - |  | - | - | 89,709 | 339 | - | 16,898 | (192) | 7,847 | 2,350 | 18,236 | 219,129 |
| McFarlan | 9,177 | - |  | - | - | 19,848 | - | - | 2,386 | - | 115 | - | 4,649 | 36,175 |
| Morven | 67,607 | - |  | - | - | 83,103 | 313 | 1,445 | 16,810 | - | 6,720 | 726 | 17,117 | 193,842 |
| Peachland | 53,260 | - |  | - | - | 71,321 | 269 |  | 13,868 | - | 7,359 | 682 | 16,992 | 163,751 |
| Polkton | 106,864 | - |  |  | - | 578,189 | 2,211 | 15,627 | 35,756 | (44) | 11,331 | 2,113 | 95,642 | 847,688 |
| Wadesboro | 1,846,269 | 2,110 |  | - | - | 949,863 | 3,585 | 24,740 | 280,423 | 23,003 | 41,064 | 34,773 | 179,999 | 3,385,828 |
| Ashe |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Jefferson | 508,856 | - |  | - | - | 392,093 | 995 | 6,873 | 140,360 | 4,914 | 5,150 | 9,576 | 53,682 | 1,122,499 |
| Lansing | 27,610 | - |  | - | - | 39,442 | - | - | 6,528 | - | 1,737 | 309 | 5,772 | 81,397 |
| West Jefferson | 1,044,546 | 10,103 |  | - | 40,509 | 336,667 | 853 | 5,899 | 181,055 | 3,281 | 19,462 | 785 | 46,024 | 1,689,184 |
| Avery |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Banner Elk | 1,102,985 | 510 |  | - | 145,638 | 368,904 | 726 | 5,054 | 94,557 | (1,672) | 22,879 | 6,833 | 42,601 | 1,789,015 |
| Beech Mountain** See Watauga County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Crossnore | 26,246 | - |  | - | - | 66,095 | 129 | - | 8,392 | - | 1,947 | 568 | 7,962 | 111,340 |
| Elk Park | 58,513 | 30 |  | - | - | 145,499 | 286 | 1,321 | 15,967 | - | 3,690 | 4,010 | 13,445 | 242,761 |
| Grandfather Village |  | - |  | - | - | 8,095 | - | 110 | 29,537 | - | 230 | 89 |  | 38,060 |
| Newland | 356,511 | 1,280 |  | - | - | 228,281 | - | 3,090 | 86,281 | $(5,615)$ | 21,010 | 4,451 | 26,213 | 721,502 |
| Seven Devils** | atauga County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sugar Mountain | 1,290,327 | - |  | - | 248,075 | 63,901 | 125 | 867 | 137,923 | 968 | 1,838 | 8,159 | 27,072 | 1,779,255 |
| Beaufort |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aurora | 142,301 | - |  | - | - | 123,175 | 323 | 2,230 | 29,234 | - | 8,061 | 2,916 | 24,796 | 333,035 |
| Bath | 91,675 | - |  | - | - | 59,155 | 155 | 1,073 | 4,137 | - | 7,386 | 342 | 8,184 | 172,108 |
| Belhaven | 620,391 | - |  | - | - | 396,122 | 1,038 | 7,170 | 82,844 | - | 24,929 | 7,725 | 60,005 | 1,200,225 |
| Chocowinity | 320,081 | 7,220 |  | - | - | 198,400 | 520 | 3,598 | 50,201 | - | 19,532 | - | 27,599 | 627,153 |
| Pantego | 30,989 | - |  | - | - | 42,998 | 113 | 779 | 10,712 | - | 9,723 | 11 | 6,687 | 102,013 |
| Washington | 4,299,483 | 166,303 |  | 18,807 | 247,187 | 2,341,704 | 6,137 | 42,419 | 1,038,257 | 58,058 | 142,298 | 100,574 | 293,231 | 8,754,458 |
| Washington Park | 154,113 | - |  | - | - | 108,230 | 283 | 1,958 | 7,121 | 2,123 | 4,469 | 2,816 | 15,213 | 296,325 |
| Bertie |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Askewville | 19,589 | - |  | - | - | 39,394 | 150 | 1,034 | 7,965 | - | 821 | 837 | 8,492 | 78,282 |
| Aulander | 281,379 | - |  | - | - | 143,240 | 546 | 3,761 | 55,583 | - | 8,894 | 5,071 | 28,976 | 527,449 |
| Colerain | 61,635 | 206 |  | - | - | 32,561 | 124 | 853 | 12,521 | - | 4,860 | 2,657 | 4,561 | 119,978 |
| Kelford | 23,326 | - |  | - | - | 39,951 | 152 | 1,047 | 7,681 | - | 1,601 | - | 8,700 | 82,458 |
| Lewiston-Woodville | 125,246 | 277 |  | - | - | 89,178 | 339 | 2,340 | 18,482 | 3,752 | 6,158 | 592 | 15,497 | 261,862 |
| Powellsville | 18,597 | - |  | - | - | 43,947 | 168 | 1,157 | 7,184 | - | 2,452 | 1,654 | 7,458 | 82,617 |
| Roxobel | 25,097 | 50 |  | - | - | 37,837 | 144 | 994 | 9,075 | - | 2,532 | 804 | 8,587 | 85,121 |
| Windsor | 204,126 | - |  | - | - | 618,752 | 2,379 | 16,738 | 114,534 | 401 | 28,958 | 41,557 | 106,970 | 1,134,416 |
| Bladen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bladenboro | 553,602 | 10,485 |  | - | - | 178,941 | 1,125 | 360 | 74,110 | $(4,594)$ | 16,867 | 13,502 | 58,959 | 903,357 |
| Clarkton | 390,831 | 2,176 |  | - | - | 114,887 | 541 | 3,770 | 143,779 | $(1,815)$ | 7,838 | 5,437 | 35,022 | 702,465 |
| Dublin | 80,200 | - |  | - | - | 27,833 | 222 | 71 | 16,585 | 4,500 | 3,622 | 3,569 | 12,343 | 148,946 |
| East Arcadia | 48,690 | - |  | - | - | 17,621 | - | 2,108 | 8,081 | - | 1,571 | 1,708 | 13,393 | 93,173 |
| Elizabethtown | 1,748,649 | 36,284 |  | - | - | 669,041 | 2,293 | 15,849 | 272,541 | 910 | 37,486 | 34,689 | 114,510 | 2,932,252 |
| Tar Heel | 23,031 | - |  | - | - | 6,585 | 77 | 25 | 4,233 | $(1,020)$ | 1,520 | 917 | 6,233 | 41,602 |
| White Lake | 685,218 | 5,064 |  | - | - | 253,241 | 537 | 1,232 | 95,168 | - | 6,945 | 30,212 | 24,683 | 1,102,299 |



| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State <br> street-aid <br> [Powell Bill <br> allocation] <br> $[\$]$ | $\begin{gathered} \text { Total } \\ \text { [ } \$ 1 \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected duringfiscal year 2014-2015 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | Solid <br> waste <br> disposal <br> tax <br> $[\$]$ <br> $\$]$ | Beer <br> and wine <br> excise <br> taxes <br> [S] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | Piped natural gas | Telecommunications | $\begin{gathered} \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \hline \text { [S] } \end{gathered}$ |  | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \begin{array}{c} \text { distribution } \dagger \dagger \\ \text { §105-164.44K } \end{array} \\ \hline \$] \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { distribution } \dagger \dagger \\ \S 105-164.44 \mathrm{~L} \end{array} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44F } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.441 } \\ \text { [\$] } \\ \hline \end{gathered}$ |  |  |
| Carteret |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Atlantic Beach | 2,551,084 | 538,340 |  | - | - | - |  | 1,032,497 | 961 | 6,642 | 331,615 | - | 34,708 | 87,785 | 59,491 | 4,643,123 |
| Beaufort | 2,673,365 | 8,920 |  | - | - | - | 989,147 | 2,632 | 18,194 | 310,731 | - | 39,321 | 27,420 | 122,250 | 4,191,980 |
| Bogue | 37,126 | - |  | - | - | - | 14,332 | - | 3,172 | 47,733 | - | 1,463 | 5,548 | 20,840 | 130,214 |
| Cape Carteret | 617,301 | 380 |  | - | - | - | 240,048 | 1,359 | 9,414 | 105,337 | 2,808 | 8,914 | 28,035 | 76,282 | 1,089,877 |
| Cedar Point | 226,208 | - |  | - | - | - | 92,516 | 885 | 6,141 | 70,563 | 2,158 | 15,821 | 26,638 | 35,143 | 476,073 |
| Emerald Isle | 4,199,185 | - |  | - | - | - | 1,673,843 | 2,401 | 16,606 | 487,973 | - | 36,889 | 111,920 | 151,470 | 6,680,287 |
| Indian Beach | 786,678 | 483 |  | - | - | - | 369,840 | - | 528 | 101,063 | - | 3,074 | 14,718 | - | 1,276,384 |
| Morehead City | 6,836,704 | 47,033 |  | - | 26,916 | - | 2,393,053 | 5,926 | 40,994 | 855,750 | 6,931 | 116,426 | 126,082 | 272,445 | 10,728,260 |
| Newport | 1,294,625 | - |  | - | - | - | 528,004 | 3,050 | 21,119 | 218,480 | - | 29,111 | 43,162 | 127,441 | 2,264,992 |
| Peletier | 41,546 | 350 |  | - | - | - | 15,538 | - | 2,974 | 30,113 | - | 6,211 | 5,944 | 19,203 | 121,878 |
| Pine Knoll Shores | 1,777,436 | 26,219 |  | - | - | - | 732,282 | 869 | 6,005 | 193,472 | - | 24,538 | 24,968 | 46,497 | 2,832,285 |
| Caswell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Milton | 40,894 | - |  | - | - | - | 15,494 | - | 752 | 6,561 | - | 1,229 | 609 | - | 65,539 |
| Yanceyville | 346,700 | - |  | - | - | - | 146,848 | 1,278 | 8,846 | 93,131 | 6,426 | 15,754 | 12,245 | 41,099 | 672,328 |
| Catawba |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Brookford | 99,193 | - |  | - | - | - | 88,817 | 239 | 1,654 | 11,736 | 1,659 | 1,313 | 3,592 | 15,133 | 223,337 |
| Catawba | 328,977 | - |  | - | - | - | 142,289 | 384 | 2,657 | 42,386 | 183 | 13,068 | 3,805 | 21,861 | 555,610 |
| Claremont | 1,763,221 | - |  | - | - | 2,830 | 334,168 | 903 | 6,273 | 377,297 | 1,545 | 33,157 | 33,244 | 44,613 | 2,597,251 |
| Conover | 4,869,174 | 236,568 |  | - | 804 | - | 1,950,284 | 5,265 | 36,472 | 780,130 | 14 | 104,053 | 63,389 | 253,582 | 8,299,735 |
| Hickory* | 25,397,007 | 1,283,208 |  | - | 131,412 | 1,616,179 | 9,489,617 | 25,623 | 177,419 | 3,102,451 | $(30,038)$ | 495,170 | 399,451 | 1,214,687 | 43,302,185 |
| Long View* | 1,217,297 | 327,464 |  | - | - | - | 1,127,750 | 3,101 | 18,203 | 258,479 | 79,820 | 18,130 | 19,498 | 146,269 | 3,216,010 |
| Maiden* | 5,638,453 | - |  | - | - | - | 800,097 | 2,160 | 14,961 | 753,664 | 31,659 | 54,045 | 19,799 | 113,372 | 7,428,209 |
| Newton | 5,726,725 | 260 |  | - | 10,664 | - | 3,067,789 | 8,277 | 57,266 | 812,361 | 461 | 159,037 | 73,972 | 390,092 | 10,306,904 |
| Chatham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cary** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Goldston | 46,443 | - |  | - | - | - | 63,508 | 174 | 1,201 | 10,456 | 1,264 | 3,287 | 877 | 11,706 | 138,917 |
| Pittsboro | 2,075,216 | 465 |  | - | - | - | 973,064 | 2,668 | 18,550 | 183,065 | 14,004 | 27,358 | 29,431 | 124,966 | 3,448,787 |
| Siler City | 2,046,968 | 100,177 |  | - | 724 | - | 1,919,443 | 5,255 | 36,419 | 355,890 | 16,039 | 46,735 | 32,531 | 223,912 | 4,784,093 |
| Cherokee |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Andrews | 598,685 | 5,538 |  | - | - | - | 485,396 | 1,118 | 7,725 | 89,376 | - | 19,104 | 5,185 | 54,453 | 1,266,580 |
| Murphy | 958,354 | - |  | - | - | - | 446,230 | 1,029 | 7,113 | 42,542 | - | 44,826 | 9,460 | 57,202 | 1,566,757 |
| Chowan |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Edenton | 1,823,175 | 68,406 |  | - | 5,996 | - | 621,197 | 3,127 | 21,555 | 358,633 | $(5,182)$ | 51,858 | 25,709 | 139,186 | 3,113,660 |
| Clay |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hayesville | 97,781 | - |  | - | - | - | 33,130 | 207 | 1,447 | 23,288 | - | 20,565 | 1,155 | 12,570 | 190,144 |
| Cleveland |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belwood | - | - |  | - | - | - | - | - | - | 20,616 | - | 4,697 | 3,343 | - | 28,656 |
| Boiling Springs | 895,421 | 1,810 |  | - | - | 17,558 | 335,654 | 3,004 | - | 155,012 | 8,910 | 30,008 | 32,583 | 133,171 | 1,613,132 |
| Casar | 6,247 | - |  | - | - | - | 2,436 | - | - | 10,966 | - | 11,601 | - | - | 31,250 |
| Earl | 16,176 | - |  | - | - | - | 6,371 | 168 | - | 5,754 | - | 3,515 | 2,529 | 6,909 | 41,422 |
| Fallston | 21,525 | 45 |  | - | - | - | 7,945 | - | 2,661 | 26,857 | - | 9,407 | 3,553 | 19,057 | 91,050 |
| Grover | 138,568 | - |  | - | - | 3,565 | 52,289 | 452 | 3,121 | 23,191 | 1,216 | 21,014 | 2,406 | 23,883 | 269,705 |
| Kings Mountain* | 4,593,994 | 15,607 |  | - | - | 106,403 | 1,660,983 | 6,756 | 46,770 | 799,027 | 32,749 | 150,740 | 40,767 | 315,246 | 7,769,041 |
| Kingstown | 78,380 |  |  | - | - | 1 , | 30,261 | 431 | , | 17,926 | 32, | 2,942 | 2,401 | 13,971 | 146,311 |
| Lattimore | 37,067 | - |  | - | - | - | 14,822 | 294 | - | 12,975 | - | 3,398 | 539 | 12,625 | 81,720 |
| Lawndale | 52,331 | - |  | - | - | - | 19,595 | 385 | 2,656 | 18,383 | - | 29,847 | 3,309 | 18,889 | 145,396 |
| Mooresboro | - | - |  | - | - | - | - | - | - | 8,740 | - | 19,363 | 1,118 | - | 29,222 |
| Patterson Springs | - | - |  | - | - | - | - | 394 | 2,722 | 14,171 | - | 1,840 | 1,984 | - | 21,112 |
| Polkville | 13,553 | 60 |  | - | - | - | 5,035 | - | 2,385 | 13,814 | - | 8,058 | 1,738 | 13,400 | 58,042 |
| Shelby | 8,159,409 | 7,845 |  | - | - | 161,325 | 3,002,514 | 12,819 | 88,688 | 1,268,043 | 86,936 | 420,728 | 182,017 | 614,291 | 14,004,615 |
| Waco | 27,125 | - |  | - | - | - | 11,643 | 205 | - | 8,048 | - | 4,943 | 655 | 12,034 | 64,652 |
| Columbus |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Boardman | 3,414 | - |  | - | - | - | 27,564 | - | - | 6,303 | - | 650 | - | 3,979 | 41,910 |
| Bolton | 111,731 | 209 |  | - | - | - | 123,900 | 441 | 3,053 | 21,312 | - | 3,431 | 1,005 | 33,275 | 298,356 |
| Brunswick | 87,501 | 50 |  | - | - | - | 199,910 | 713 | 4,958 | 18,269 | 62 | 4,610 | 3,215 | 25,729 | 345,015 |
| Cerro Gordo | 13,576 |  |  | - | - | - | 36,024 | 128 | - | 10,421 | - | 2,291 | 119 | 7,373 | 69,932 |
| Chadbourn | 492,654 | 2,291 |  | - | - | - | 327,122 | 1,163 | 8,037 | 94,597 | - | 15,823 | 10,826 | 64,284 | 1,016,797 |
| Fair Bluff | 239,950 | - |  | - | - | - | 168,500 | 599 | 4,144 | 49,152 | - | 7,914 | 3,344 | 41,000 | 514,603 |
| Lake Waccamaw | 549,197 | 262 |  | - | - | - | 266,383 | 948 | 6,554 | 78,441 | - | 10,889 | 5,299 | 47,474 | 965,446 |
| Sandyfield | 52,624 | - |  | - | - | - | 82,107 | - | - | 9,577 | - | 983 | 1,629 | 14,991 | 161,911 |
| Tabor City | 1,076,047 | 110 |  | - | - | - | 704,727 | 2,515 | 17,503 | 173,992 | 1,446 | 18,166 | 14,461 | 113,989 | 2,122,957 |
| Whiteville | 2,525,813 | 57,050 |  | - | - | - | 967,610 | 3,445 | 23,864 | 429,810 | (981) | 73,518 | 51,272 | 168,393 | 4,299,795 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | Statestreet-aid[Powell Billallocation][S] | $\begin{gathered} \text { Total } \\ \|\$\| \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Municipal } \\ \text { property } \\ \text { tax } \\ \text { levies } \\ {[\$]} \\ \hline \end{gathered}$ | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | Solid <br> waste <br> disposal <br> tax <br> [ $\$ \mid$ | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | Piped natural gas | Telecommunications | $\begin{gathered} \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \hline \text { S } \$ 1 \end{gathered}$ |  | $\underset{\text { receipts }}{\text { Gross }}$ [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \end{gathered}$ |  |  |  | $\begin{aligned} & \text { distribution } \dagger \dagger \\ & \$ 105-164.44 \mathrm{~K} \end{aligned}$ <br> [\$] | $\begin{aligned} & \text { distribution } \dagger \dagger \\ & \S 105-164.44 \mathrm{~L} \end{aligned}$ <br> [\$] | $\begin{gathered} \text { distribution } \\ \text { §105-164.44F } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
| Craven |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bridgeton | 355,581 | 1,608 |  | - |  | - |  | 159,339 | 294 | 2,037 | 37,836 | - | 6,188 | 3,485 | 15,957 | 582,325 |
| Cove City | 45,361 | - |  | - | - | - | 12,345 | - | 1,738 | 17,439 | $(4,911)$ | 4,792 | 699 | 12,851 | 90,314 |
| Dover | 51,031 | - |  | - | - | - | 22,804 | 249 | 1,724 | 12,877 | (91) | 5,457 | 695 | 12,970 | 107,716 |
| Havelock | 4,853,381 | 1,930 |  | - | 23,055 |  | 2,086,478 | 13,124 | 90,583 | 971,900 | 2,816 | 122,992 | 103,538 | 497,208 | 8,767,005 |
| New Bern | 13,457,276 | 268,509 |  | - | 41,335 | - | 6,200,764 | 19,079 | 132,193 | 2,095,137 | 39,882 | 265,992 | 290,892 | 867,643 | 23,678,704 |
| River Bend | 887,947 | 5,957 |  | - | - | - | 406,303 | 1,964 | 13,566 | 123,970 | - | 15,733 | 61,224 | 90,502 | 1,607,167 |
| Trent Woods | 1,103,825 | 4,026 |  | - | - | - | 503,213 | - | 17,965 | 83,083 | 6,433 | 22,131 | 22,804 | 107,861 | 1,871,341 |
| Vanceboro | 267,524 | 3,219 |  | - | - | - | 119,809 | 638 | 4,417 | 48,121 | $(2,923)$ | 13,274 | 4,225 | 33,668 | 491,971 |
| Cumberland |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eastover | 633,043 | - |  | - | - | - | 676,999 | - | 16,228 | 110,278 | 872 | 34,062 | 20,743 | 75,622 | 1,567,848 |
| Falcon* | 24,058 | - |  | - | - | - | 63,039 | 221 | 1,553 | 14,738 | (513) | 2,584 | 2,466 | 11,258 | 119,404 |
| Fayetteville | 68,362,713 | 2,281,197 |  | - | 601,149 | - | 38,222,880 | 132,772 | 916,625 | 10,098,594 | 242,848 | 1,358,949 | 2,263,327 | 5,453,054 | 129,934,108 |
| Godwin | 19,942 | - |  | - | - | - | 25,475 | - | 611 | 5,652 | $(1,295)$ | 3,539 |  | 4,488 | 58,412 |
| Hope Mills | 5,122,535 | 50,025 |  | - | - | - | 2,973,804 | 10,377 | 72,359 | 643,124 | $(19,281)$ | 72,354 | 202,693 | 435,237 | 9,563,226 |
| Linden | 23,847 | - |  | - | - | - | 23,522 | 82 | 563 | 4,878 | - | 3,687 | 1,883 | 5,099 | 63,361 |
| Spring Lake | 3,267,964 | 66,269 |  | - | - | - | 2,195,549 | 7,624 | 52,603 | 410,757 | - | 71,717 | 97,569 | 289,899 | 6,459,951 |
| Stedman | 309,978 | 5,088 |  | - | - | - | 195,674 | 680 | - | 44,459 | - | 7,676 | 13,006 | 31,129 | 607,689 |
| Wade | 97,998 | - |  | - | - | - | 102,629 | - | 2,455 | 17,004 | (111) | 6,337 | 4,638 | 17,386 | 248,337 |
| Currituck | No incorporated towns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dare |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Duck | 3,340,033 | - |  | - | - | - | 1,022,283 | 245 | 1,698 | 342,842 | - | 3,550 | 29,439 | - | 4,740,090 |
| Kill Devil Hills | 7,906,195 | 29,062 |  | - | - | - | 2,207,066 | 4,452 | 30,837 | 726,707 | 2,774 | 70,071 | 192,244 | 245,017 | 11,414,427 |
| Kitty Hawk | 3,885,168 |  |  | - | - | - | 1,109,165 | 2,172 | 15,044 | 389,022 | (242) | 29,961 | 113,880 | 106,555 | 5,650,725 |
| Manteo | 2,043,698 | 10,004 |  | - | - | - | 604,335 | 961 | 6,656 | 209,265 | - | 19,607 | 94,180 | 34,172 | 3,022,876 |
| Nags Head | 6,272,681 | 27,401 |  | - | - | - | 2,484,878 | 1,851 | 12,827 | 726,459 | 5,446 | 41,502 | 178,931 | 120,333 | 9,872,310 |
| Southern Shores | 2,919,059 | - |  | - | - | - | 895,103 | 1,818 | 12,599 | 279,145 | 2,410 | 27,499 | 97,193 | 119,567 | 4,354,393 |
| Davidson |  |  |  | - | - |  |  |  |  |  |  |  |  |  |  |
| Denton | 690,815 | - |  | - | - | - | 306,294 | 1,023 | - | 77,069 | - | 14,010 | 12,885 | 53,957 | 1,156,052 |
| High Point** | See Guilford County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lexington | 9,110,538 | - |  | - | - | 304,418 | 3,557,499 | 11,895 | 82,393 | 1,983,479 | 86,940 | 206,688 | 132,442 | 586,982 | 16,063,273 |
| Midway | 181,603 | - |  | - | - | - | 898,714 | 3,005 |  | 120,683 | 3,934 | 43,497 | 16,759 |  | 1,268,195 |
| Thomasville* | 9,905,179 | 8,435 |  | - | - | 125,548 | 5,125,431 | 17,134 | 118,640 | 1,537,810 | 37,961 | 165,530 | 217,908 | 714,079 | 17,973,655 |
| Wallburg | 132,569 | - |  | - | - | - | 585,411 | - | - | 42,199 | 3,691 | 28,332 | 10,916 | - | 803,118 |
| Davie |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bermuda Run | 789,481 | 446,460 |  | - | - | 69,808 | 552,527 | 1,643 | 11,464 | 143,312 | 21,786 | 23,748 | 42,459 | 63,759 | 2,166,448 |
| Cooleemee | 155,628 | 63,665 |  | - | - | - | 206,430 | 612 | 4,232 | 35,969 | $(1,577)$ | 10,664 | 3,412 | 28,603 | 507,638 |
| Mocksville | 2,149,709 | 2,186 |  | - | 572 | 41,208 | 1,113,170 | 3,306 | 22,998 | 391,532 | 8,699 | 42,125 | 21,063 | 160,201 | 3,956,769 |
| Duplin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beulaville | 432,766 | 2,774 |  | - | - | - | 273,045 | 848 | 5,839 | 78,748 | (728) | 10,563 | 7,668 | 45,628 | 857,150 |
| Calypso | 81,099 | 183 |  | - | - | - | 114,152 | 355 | - | 44,679 | - | 2,818 | 1,980 | 20,911 | 266,178 |
| Faison* | 274,428 | 998 |  | - | - | - | 203,705 | 633 | 4,386 | 65,140 | 607 | 7,537 | 1,032 | 33,771 | 592,237 |
| Greenevers | 52,439 | - |  | - | - | - | 133,779 | - | 2,871 | 11,034 | - | 2,895 | 2,321 | 19,347 | 224,686 |
| Harrells** | See Sampson County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kenansville | 312,276 | - |  | - | - | - | 170,294 | 528 | 3,634 | 81,639 | 15,404 | 11,787 | 2,603 | 33,952 | 632,116 |
| Magnolia | 169,672 | 820 |  | - | - | - | 198,318 | 617 | 2,858 | 28,881 | - | 5,536 | 1,584 | 35,467 | 443,752 |
| Mount Olive** | See Wayne County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rose Hill | 443,272 | 1,785 |  | - | - | - | 345,254 | 1,074 | 7,408 | 65,615 | (102) | 12,853 | 6,528 | 55,792 | 939,479 |
| Teachey | 105,081 | - |  | - | - | - | 79,190 | 246 | - | 12,046 | (194) | 2,518 | 1,474 | 13,920 | 214,282 |
| Wallace* | 1,480,970 | 450 |  | - | - | - | 818,006 | 2,546 | 17,666 | 206,474 | $(10,028)$ | 28,829 | 21,572 | 119,394 | 2,685,877 |
| Warsaw | 876,446 | 543 |  | - | - | - | 635,741 | 1,976 | 13,672 | 157,306 | $(1,082)$ | 22,801 | 9,700 | 95,903 | 1,813,008 |
| Durham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Chapel Hill** | See Orange County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Durham* | 148,786,420 | 3,360,035 |  | - | 351,993 | - | 54,660,968 | 154,745 | 1,073,831 | 15,128,065 | 763,785 | 1,856,026 | 2,184,665 | 6,173,473 | 234,494,006 |
| Morrisville** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Raleigh** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | Statestreet-aid[Powell Billallocation]$[\$]$ | $\begin{gathered} \text { Total } \\ \hline \text { \| } \mathrm{S} \mid \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ $\qquad$ <br> [\$] | Solid <br> waste disposal tax <br> [\$] | $\qquad$ | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | Piped natural gas | Telecommunications | Video programming |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\text { [S] }} \end{gathered}$ |  | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ \text { S } \end{gathered}$ |  |  |  | $\begin{gathered} \text { distribution } \dagger \dagger \\ \$ 105-164.44 \mathrm{~K} \\ \text { [\$] } \end{gathered}$ | $\begin{gathered} \text { distribution } \dagger \dagger \\ \text { §105-164.44L } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \$ 105-164.44 \mathrm{~F} \\ \|\$\| \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ \text { [\$] } \\ \hline \end{gathered}$ |  |  |
| Edgecombe |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Conetoe | 21,683 | - |  | - | - | - |  | 46,128 | 182 | 1,258 | 9,116 | - | 2,169 | 913 | 9,777 | 91,227 |
| Leggett | 9,563 | - |  | - | - |  | 9,654 | - | 264 | 2,857 | - | 1,128 |  |  | 23,466 |
| Macclesfield | 69,205 | 89 |  | - | - | - | 74,399 | 294 | 2,028 | 3,539 | (349) | 7,265 | 1,073 | 14,737 | 172,280 |
| Pinetops | 194,752 | - |  | - | - | - | 215,577 | 851 | 5,877 | 9,463 | - | 16,350 | 5,124 | 46,102 | 494,097 |
| Princeville | 320,265 | 502 |  | - | - | - | 349,998 | 1,385 | 9,607 | 30,237 | - | 15,444 | 8,199 | 60,919 | 796,557 |
| Rocky Mount** | See Nash County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sharpsburg** | See Nash County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Speed | 14,375 | - |  | - | - | - | 12,977 | 51 | 356 | 1,851 | - | 1,290 | - | 3,322 | 34,222 |
| Tarboro | 3,704,988 | 6,249 |  | - | 3,990 | - | 1,811,958 | 7,156 | 49,484 | 774,667 | 38,566 | 121,661 | 175,703 | 327,236 | 7,021,659 |
| Whitakers** | See Nash County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Forsyth |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bethania | 99,340 | - |  | - | - | - | 32,603 | 208 | 1,433 | 16,788 | 107 | 1,361 | 2,532 | 7,306 | 161,677 |
| Clemmons | 2,308,436 | - |  | - | 3,367 | - | 778,448 | 12,268 | 85,085 | 718,663 | 8,965 | 90,447 | 192,892 | 525,349 | 4,723,920 |
| High Point** | See Guilford County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kernersville* | 13,954,996 | 124,675 |  | - | 67,663 | 113,742 | 4,557,864 | 15,347 | 106,354 | 1,441,713 | $(8,601)$ | 201,780 | 247,715 | 646,769 | 21,470,017 |
| King** | See Stokes County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lewisville | 2,183,350 | 300 |  | - | - | - | 744,269 | 8,258 | 57,253 | 440,965 | 16,912 | 46,465 | 152,364 | 357,609 | 4,007,745 |
| Rural Hall | 1,177,119 | - |  | - | - | - | 380,555 | 1,936 | 13,374 | 183,554 | 8,536 | 19,800 | 23,409 | 86,112 | 1,894,393 |
| Tobaccoville* | 93,154 | 3,309 |  | - | - | - | 30,939 | 1,585 | 10,945 | 74,260 | 1,880 | 8,961 | 12,175 | 51,909 | 289,117 |
| Walkertown | 785,385 | 59,185 |  | - | - | - | 256,851 | 3,053 | 21,066 | 257,307 | 56,398 | 24,407 | 36,911 | 124,890 | 1,625,452 |
| Winston-Salem | 115,088,178 | 2,747,351 |  | - | 336,466 | - | 36,940,874 | 150,883 | 1,046,536 | 13,642,565 | 618,280 | 2,129,618 | 2,211,617 | 6,535,410 | 181,447,778 |
| Franklin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bunn | 160,578 | - |  | - | - | - | 53,996 | 218 | 1,509 | 24,439 | - | 3,796 | 1,217 | 11,562 | 257,315 |
| Centerville | - | - |  | - | - | - |  | - | 386 | 3,195 | - | 315 | 156 | - | 4,053 |
| Franklinton | 761,383 | 12,172 |  | - | - | - | 286,009 | 1,285 | 8,886 | 94,071 | 3,798 | 16,769 | 12,525 | 64,060 | 1,260,959 |
| Louisburg | 1,401,083 | 22,130 |  | - | - | - | 481,373 | 2,144 | 14,763 | 267,697 | 8,016 | 34,315 | 19,254 | 95,851 | 2,346,626 |
| Wake Forest** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Youngsville | 936,795 | 5,654 |  | - | - | - | 296,843 | 795 | 5,551 | 87,122 | 2,068 | 10,621 | 9,658 | 37,389 | 1,392,498 |
| Gaston |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belmont | 5,780,376 | 50,717 |  | - | - | 85,065 | 1,928,531 | 6,841 | 47,504 | 679,519 | 40,918 | 108,274 | 98,986 | 303,914 | 9,130,645 |
| Bessemer City | 1,475,772 | - |  | - | - | - | 511,907 | 3,428 | 23,737 | 345,740 | 10,296 | 63,971 | 36,893 | 169,422 | 2,641,168 |
| Cherryville | 1,632,596 | 6,373 |  | - | - | - | 579,998 | 3,686 | 25,527 | 236,380 | 35,429 | 82,597 | 41,931 | 187,955 | 2,832,471 |
| Cramerton | 2,200,935 | 115 |  | - | - | - | 704,088 | 3,006 | 20,855 | 206,840 | 15,442 | 19,377 | 42,881 | 122,713 | 3,336,254 |
| Dallas | 1,062,968 | 5,224 |  | - | - | - | 359,731 | 2,977 | 20,618 | 155,684 | 14,680 | 57,313 | 17,036 | 132,370 | 1,828,601 |
| Gastonia | 28,644,499 | 1,108,505 |  | - | 79,337 | 567,496 | 9,887,399 | 46,489 | 321,943 | 3,696,248 | 251,266 | 826,315 | 518,890 | 2,045,768 | 47,994,154 |
| High Shoals | 100,928 | 125 |  | - | - |  | 41,734 | 443 | - | 20,313 | - | 4,305 | 1,992 | 19,447 | 189,287 |
| Kings Mountain** See Cleveland County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lowell | 1,145,477 | 3,670 |  | - | 24,041 | - | 385,619 | 2,308 | 15,995 | 139,480 | 11,420 | 28,533 | 28,674 | 94,519 | 1,879,736 |
| McAdenville | 342,488 | 50 |  | - | - | - | 116,457 | 421 | 2,912 | 259,845 | 2,342 | 6,520 | 4,948 | 17,755 | 753,736 |
| Mount Holly | 6,201,847 | 12,830 |  | - | - | 81,136 | 2,062,116 | 9,189 | 63,833 | 777,479 | 55,572 | 100,917 | 121,192 | 405,091 | 9,891,202 |
| Ranlo | 797,834 | - |  | - | - | - | 240,487 | 2,218 | 15,361 | 166,104 | 10,399 | 15,356 | 20,643 | 97,920 | 1,366,322 |
| Spencer Mountain | - | - |  | - | - | - |  | - |  | 205 | 38 | 597 | - | - | 840 |
| Stanley | 1,416,908 | - |  | - | - | - | 475,380 | 2,303 | 15,959 | 147,248 | 10,427 | 52,521 | 12,846 | 106,407 | 2,240,000 |
| Gates |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Gatesville | 56,225 | - |  | - | - | - | 62,233 | 200 | 1,381 | 12,196 | 1,073 | 4,256 | - | 9,202 | 146,766 |
| Graham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fontana Dam | 7,596 | - |  | - | - | 70,762 | 1,746 | 13 | - | 310 | - | 184 | 10 | 5,467 | 86,089 |
| Lake Santeetlah | 154,966 | - |  | - | - | - | 46,714 | 28 | - | 12,195 | - | 668 | - | 8,613 | 223,184 |
| Robbinsville | 321,185 | - |  | - | - | 27,569 | 110,965 | 383 | - | 88,554 | - | 18,076 | 545 | 17,465 | 584,741 |
| Granville |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Butner | 2,023,102 | 72,349 |  | - | - | - | 1,444,856 | 4,930 | 34,154 | 399,040 | 6,247 | 71,361 | 8,982 | 183,005 | 4,248,026 |
| Creedmoor | 1,961,100 | 37,623 |  | - | - | - | 803,846 | 2,744 | 19,026 | 221,273 | 3,411 | 77,816 | 88,544 | 117,392 | 3,332,774 |
| Oxford | 3,534,956 | 681 |  | - | - | - | 1,576,875 | 5,374 | 37,136 | 528,050 | 30,433 | 70,680 | 66,958 | 235,456 | 6,086,600 |
| Stem | 211,151 | - |  | - | - | - | 95,929 | - | 2,265 | 20,784 | 580 | 3,252 | 1,825 | 17,803 | 353,590 |
| Stovall | 82,132 | 3,091 |  | - | - | - | 77,977 | 266 | 1,839 | 12,862 | - | 2,597 | 1,483 | 14,172 | 196,418 |
| Greene |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hookerton | 70,847 | - |  | - | - | - | 30,239 | 259 | 1,790 | 23,247 | $(1,412)$ | 3,939 | 84,994 | 13,538 | 227,441 |
| Snow Hill | 382,364 | - |  | - | - | - | 164,797 | 1,011 | 6,994 | 75,443 | 915 | 23,378 | 88,871 | 48,596 | 792,369 |
| Walstonburg | 55,323 | - |  | - | - | - | 24,195 | 139 | 959 | 2,702 | - | 1,378 | 84,428 | 7,785 | 176,909 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | Statestreet-aid[Powell Billallocation][S] | $\begin{gathered} \text { Total } \\ \hline \text { [ } \$ 1 . \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | $\begin{gathered} \text { Solid } \\ \text { waste } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | $\begin{array}{c\|} \hline \text { Piped } \\ \text { natural gas } \end{array}$ | $\begin{gathered} \text { Telecommu- } \\ \text { nications } \end{gathered}$ | $\begin{gathered} \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{aligned} & \text { Gross } \\ & \text { receipts } \end{aligned}$ $[\$]$ | $\begin{gathered} \text { Occupancy } \\ \text { [S] } \end{gathered}$ |  |  |  | $\begin{gathered} \text { distribution } \dagger \\ \$ 105-164.44 \mathrm{~K} \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { distribution } \dagger \dagger \\ \text { \$105-164.44L } \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \$ 105-164.44 \mathrm{~F} \\ \hline \$ \$ \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.441 } \\ \text { [\$] } \\ \hline \end{gathered}$ |  |  |
| Guilford |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Archdale** | See Randolph County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Burlington** | See Alamance County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Gibsonville** | See Alamance County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Greensboro | 161,966,938 | 5,672,714 |  | - | 317,680 | 4,824,447 | 46,361,760 | 178,187 | 1,235,242 | 17,280,243 | 288,848 | 3,268,539 | 2,982,627 | 7,412,720 | 251,789,947 |
| High Point* | 58,700,678 | 2,733,639 |  | - | 149,490 | 362,423 | 17,383,671 | 68,875 | 477,534 | 6,442,689 | 448,910 | 725,431 | 956,258 | 2,944,473 | 91,394,071 |
| Jamestown | 1,860,472 | - |  | - | - | - | 527,102 | 2,304 | 15,973 | 203,189 | (153,521) | 59,640 | 42,320 | 100,704 | 2,658,184 |
| Kernersville** | See Forsyth County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Oak Ridge | 778,313 | - |  | - | - | - | 218,814 | 4,382 | 30,472 | 208,460 | 82,802 | 22,985 | 64,601 | - | 1,410,829 |
| Pleasant Garden | 93,165 | - |  | - | - | - | 26,729 | - | 20,213 | 133,281 | 9,343 | 3,294 | 29,197 | - | 315,223 |
| Sedalia | 133,660 | 70 |  | - | - | - | 37,266 | 406 | 2,811 | 26,738 | - | 385 | 2,265 | 15,337 | 218,938 |
| Stokesdale | - | - |  | - | - | - |  | - | 24,005 | 246,107 | 47,310 | 10,276 | 36,276 | - | 363,974 |
| Summerfield | 387,146 | - |  | - | - | - | 113,354 | 7,008 | 48,683 | 294,095 | 97,605 | 18,220 | 93,632 |  | 1,059,743 |
| Whitsett | 80,272 | 282 |  | - | - | - | 20,806 | 384 | 2,657 | 20,301 | $(32,611)$ | 10,170 | 2,140 | - | 104,401 |
| Halifax |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Enfield | 687,711 | 20,603 |  | - | - | - | 255,546 | 1,596 | 11,024 | 98,908 | 314 | 18,926 | 13,707 | 76,932 | 1,185,267 |
| Halifax | 77,703 | 75 |  | - | - | - | 29,442 | 149 | 1,029 | 17,349 | - | 4,861 | 1,464 | 9,470 | 141,542 |
| Hobgood | 59,067 | - |  | - | - | - | 25,562 | 215 | 1,487 | 13,692 | - | 3,076 | 793 | 15,029 | 118,922 |
| Littleton | 272,767 | 497 |  | - | - | - | 97,456 | 420 | 2,899 | 37,275 | - | 7,814 | 11,483 | 24,800 | 455,410 |
| Roanoke Rapids | 7,444,419 | 378,455 |  | - | 22,413 | 135,805 | 3,533,224 | 9,807 | 67,709 | 1,187,139 | 62,849 | 170,606 | 150,312 | 463,891 | 13,626,628 |
| Scotland Neck | 783,206 | 9,924 |  | - | - | - | 257,608 | 1,271 | 8,767 | 131,201 | 24 | 19,451 | 17,144 | 64,786 | 1,293,383 |
| Weldon | 1,352,811 | 1,767 |  | - | - | - | 509,711 | 1,009 | 6,964 | 121,395 | $(3,258)$ | 14,324 | 17,154 | 49,337 | 2,071,212 |
| Harnett |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Angier* | 1,713,086 | - |  | - | - | - | 614,884 | 3,058 | 21,339 | 216,160 | 426 | 22,244 | 40,353 | 139,284 | 2,770,835 |
| Benson** | See Johnston County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Broadway** | See Lee County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Coats | 597,590 | - |  | - | - | - | 248,146 | 1,435 | 9,955 | 80,954 | - | 10,986 | 20,381 | 70,602 | 1,040,049 |
| Dunn | 3,935,164 | - |  | - | - | 437,753 | 1,576,708 | 6,084 | 42,129 | 543,625 | 41,042 | 91,454 | 97,923 | 302,431 | 7,074,311 |
| Erwin | 1,209,031 | 3,860 |  | - | - | - | 504,612 | 2,900 | 20,094 | 149,228 | $(2,454)$ | 31,648 | 14,492 | 142,176 | 2,075,586 |
| Lillington | 1,726,018 | 28,244 |  | - | - | - | 692,469 | 2,108 | 14,609 | 262,863 | 13,357 | 23,116 | 30,717 | 102,637 | 2,896,138 |
| Haywood |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Canton | 2,774,778 | 19,513 |  | - | 1,417 | - | 1,088,620 | 2,689 | 18,625 | 747,829 | 5,504 | 72,590 | 45,241 | 138,461 | 4,915,266 |
| Clyde | 340,175 | - |  | - | - | - | 314,691 | 777 |  | 50,104 | 623 | 35,385 | 11,842 | 38,080 | 791,677 |
| Maggie Valley | 1,604,149 | 2,586 |  | - | - | - | 325,869 | 806 | 5,600 | 150,956 | - | 25,851 | 41,950 | 36,860 | 2,194,627 |
| Waynesville | 5,078,263 | 132,933 |  | - | 23,347 | - | 2,529,413 | 6,246 | 43,233 | 632,715 | 11,653 | 208,596 | 119,906 | 338,971 | 9,125,276 |
| Henderson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Flat Rock | 986,030 | - |  | - | - | - | 293,775 | - | 14,209 | 136,019 | 22,294 | 30,676 | 41,900 | - | 1,524,902 |
| Fletcher | 3,675,902 | 11,600 |  | - | - | - | 1,349,944 | 4,798 | 33,318 | 606,440 | 38,551 | 49,583 | 60,955 | 192,165 | 6,023,256 |
| Hendersonville | 7,846,726 | 388,538 |  | - | 14,564 | - | 3,127,155 | 8,657 | 60,103 | 894,323 | 66,947 | 239,415 | 114,410 | 386,360 | 13,147,198 |
| Laurel Park | 1,617,595 | 28,131 |  | - | - | - | 587,623 | 1,402 | 9,726 | 129,068 | 8,387 | 7,461 | 27,100 | 99,032 | 2,515,524 |
| Mills River | 1,131,702 | - |  | - | - | - | 363,407 | - | 31,092 | 312,965 | 20,419 | 64,782 | 24,966 | - | 1,949,333 |
| Saluda** | See Polk County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hertford |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ahoskie | 2,675,323 | 102,002 |  | - | - | 45,117 | 1,086,288 | 3,118 | 21,520 | 298,717 | 18,153 | 46,137 | 33,644 | 154,267 | 4,484,286 |
| Cofield | 140,722 | - |  | - | - | - | 58,438 | 259 | 1,790 | 55,096 | - | 3,472 | - | 10,984 | 270,761 |
| Como | 15,993 | - |  | - | - | - | 7,009 | - | 405 | 4,830 | - | 1,543 | 326 | - | 30,106 |
| Harrellsville | 21,572 | - |  | - | - | - | 9,244 | 67 | 462 | 3,715 | - | 1,156 | 373 | 3,041 | 39,630 |
| Murfreesboro | 886,836 | 6,030 |  | - | - | - | 354,176 | 2,017 | 14,081 | 137,271 | - | 21,618 | 25,955 | 91,823 | 1,539,808 |
| Winton | 197,162 | 556 |  | - | - | - | 101,518 | 471 | 3,251 | 38,646 | 92 | 7,267 | 3,522 | 24,433 | 376,917 |
| Hoke |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Raeford | 2,339,506 | 275 |  | - | - | - | 922,610 | 3,080 | 21,256 | 450,060 | $(4,897)$ | 35,025 | 38,233 | 150,342 | 3,955,489 |
| Hyde | No incorporated towns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Iredell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Davidson** | See Mecklenburg County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Harmony | 31,127 | - |  | - | - | - | 133,632 | 343 | 2,367 | 23,241 | - | 6,135 | 2,502 | 15,349 | 214,696 |
| Love Valley | 25,141 | - |  | - | - | - | 29,401 | 75 | 522 | 2,178 | - | 96 | 421 | 9,729 | 67,563 |
| Mooresville | 33,840,429 | 21,030 |  | - | 118,336 | 999,255 | 8,912,133 | 22,953 | 160,096 | 3,219,518 | 151,639 | 162,460 | 198,258 | 962,188 | 48,768,294 |
| Statesville | 11,981,744 | 337,254 |  | - | 35,941 | 915,685 | 6,209,467 | 15,939 | 110,423 | 1,956,558 | 125,926 | 252,588 | 141,959 | 748,401 | 22,831,886 |
| Troutman | 1,755,399 | - |  | - | - | - | 628,526 | 1,615 | 11,209 | 218,390 | 8,111 | 18,898 | 21,617 | 78,460 | 2,742,224 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | Statestreet-aid[Powell Billallocation][S] | $\begin{gathered} \text { Total } \\ {[\mathrm{S} \mid} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | Solid waste disposal tax [\$] | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity distribution $\dagger \dagger$ § $105-164.44 \mathrm{~K}$ [\$] |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> §105-164.44L <br> $[\$]$ | $\begin{gathered} \text { Telecommu- } \\ \text { nications } \\ \text { distribution } \\ \$ 105-164.44 \mathrm{~F} \\ {[\$]} \\ \hline \end{gathered}$ | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \hline \text { [S] } \end{gathered}$ |  | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |
| Jackson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dillsboro | 92,808 | 672 |  | - | - | - | 45,486 |  | 994 | 19,268 | - | 6,322 | 1,798 | 6,114 | 173,463 |
| Forest Hills | 56,054 |  |  | - | - | - | 22,026 |  | 1,610 | 2,546 | - | 3,366 | 1,289 | 12,391 | 99,282 |
| Highlands** | See Macon County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sylva | 1,368,115 | 67,830 |  | - | 17,708 | - | 512,306 | 1,697 | 11,741 | 288,598 | 7,246 | 53,237 | 15,386 | 72,494 | 2,416,358 |
| Webster | 29,383 | - |  | - | - | - | 11,574 |  | 1,614 | 24,714 | 442 | 3,921 | 1,303 |  | 72,953 |
| Johnston |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Archer Lodge | 406,175 | - |  | - | - | - | 109,707 | - | 20,257 | 103,528 | - | 42,201 | 68,719 | - | 750,588 |
| Benson* | 1,551,979 | - |  | - | - | 8,656 | 544,953 | 2,152 | 14,904 | 343,179 | 6,139 | 26,765 | 18,561 | 104,085 | 2,621,373 |
| Clayton* | 9,729,357 | 76,305 |  | - | - | - | 3,164,458 | 11,001 | 76,300 | 987,149 | $(21,846)$ | 62,585 | 227,433 | 477,477 | 14,790,220 |
| Four Oaks | 708,902 | 3,521 |  | - | - | - | 248,052 | 1,261 | 8,741 | 94,988 | (782) | 13,277 | 7,031 | 62,388 | 1,147,380 |
| Kenly* | 785,530 | 22,527 |  | - | - | 25,586 | 282,583 | 856 | 5,930 | 88,945 | - | 14,273 | 3,720 | 44,464 | 1,274,414 |
| Micro | 111,600 | 133 |  | - | - | - | 41,277 | 286 | 1,980 | 20,376 | - | 2,415 | 859 | 13,465 | 192,391 |
| Pine Level | 473,512 | - |  | - | - | - | 163,903 | 1,121 | 7,769 | 66,856 | 307 | 8,412 | 5,857 | 52,364 | 780,101 |
| Princeton | 400,143 | 318 |  | - | - | - | 143,328 | 769 | 5,323 | 69,457 | $(12,379)$ | 11,361 | 959 | 38,212 | 657,490 |
| Selma | 2,221,531 | - |  | - | - | 97,480 | 781,785 | 3,926 | 27,186 | 334,408 | $(13,610)$ | 49,678 | 25,973 | 166,691 | 3,695,048 |
| Smithfield | 6,071,765 | 3,033 |  | - | - | 207,012 | 2,219,645 | 7,024 | 48,639 | 874,869 | 23,797 | 126,133 | 101,294 | 323,780 | 10,006,992 |
| Wilson's Mills | 626,983 | 2,278 |  | - | - | - | 180,271 | - | 10,773 | 60,337 | 961 | 974 | 8,631 | 63,113 | 954,321 |
| Zebulon** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  | - |  |
| Jones |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Maysville | 238,632 | - |  | - | - | - | 64,211 | 672 | 4,645 | 38,821 | - | 5,502 | 7,749 | 35,219 | 395,451 |
| Pollocksville | 73,686 | - |  | - |  | - | 21,671 |  | 1,430 | 13,070 | $(7,136)$ | 3,608 | 2,398 | 12,472 | 121,199 |
| Trenton | 63,317 | - |  | - | - | - | 19,266 | - | 1,333 | 16,051 | $(17,555)$ | 4,560 | 1,075 | 9,862 | 97,910 |
| Lee |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Broadway* | 382,458 | - |  | - | - | - | 131,164 | 811 | 5,604 | 54,833 | - | 9,217 | 6,033 | 39,124 | 629,244 |
| Sanford | 14,752,070 | 2,545 |  | - | - | - | 5,046,581 | 18,281 | 63,180 | 1,892,927 | 70,250 | 176,643 | 191,426 | 807,859 | 23,021,761 |
| Lenoir |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Grifton** | See Pitt County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kinston | 10,107,300 | 222,645 |  | - | 50,261 | 198,092 | 3,556,045 | 13,508 | 93,311 | 1,858,853 | 73,776 | 301,945 | 160,197 | 621,015 | 17,256,947 |
| La Grange | 647,813 | - |  | - | - | - | 211,695 | 1,809 | 12,506 | 114,918 | (550) | 28,254 | 27,908 | 93,939 | 1,138,292 |
| Pink Hill | 202,540 | 153 |  | - | - | - | 67,903 | 335 | 2,327 | 29,197 | - | 9,129 | 856 | 20,103 | 332,542 |
| Lincoln |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lincolnton | 4,705,689 | - |  | - | 21,269 | 109,122 | 2,608,902 | 6,693 | 46,286 | 602,351 | $(32,549)$ | 256,701 | 46,930 | 312,774 | 8,684,167 |
| Maiden** | See Catawba County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Macon |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Franklin | 2,022,715 | 3,042 |  | - | 10,299 | 108,194 | 679,683 | - | 17,517 | 333,485 | 10,151 | 122,568 | 29,197 | 130,441 | 3,467,293 |
| Highlands* | 2,891,824 | 638 |  | - | - | - | 1,015,111 | 588 | 4,073 | 222,027 | - | 41,244 | 30,450 | 54,969 | 4,260,924 |
| Madison |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hot Springs | 235,633 | - |  | - | - | - | 110,605 | 362 | 2,507 | 29,507 | - | 5,559 | 2,018 | 23,329 | 409,520 |
| Mars Hill | 545,797 | 2,631 |  | - | - | - | 426,932 | 1,402 | 9,757 | 107,504 | 6,412 | 26,303 | 7,205 | 61,808 | 1,195,752 |
| Marshall | 461,735 | - |  | - | - | - | 172,105 | 563 | 3,879 | 97,781 | - | 42,382 | 3,107 | 22,711 | 804,263 |
| Martin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bear Grass | 15,806 | - |  | - | - | - | 5,727 | - | 321 | 4,426 | - | 1,491 | 266 | 2,618 | 30,655 |
| Everetts | 28,281 | 284 |  | - | - | - | 10,781 | - | 699 | 6,765 | - | 2,155 | - | 5,616 | 54,582 |
| Hamilton | 70,223 | - |  | - | - | - | 27,038 | 253 | 1,746 | 228,990 | 610 | 3,439 | 1,223 | 14,153 | 347,676 |
| Hassell | 6,417 | - |  | - | - | - | 2,333 | - | 365 | 4,776 | - | 841 | - | 4,443 | 19,175 |
| Jamesville | 137,206 | 120 |  | - | - | - | 47,123 | 304 | 2,103 | 17,707 | 310 | 9,842 | 2,215 | 16,001 | 232,930 |
| Oak City | 70,831 | - |  | - | - | - | 26,696 | - | 1,346 | 11,057 | (35) | 3,571 | 1,888 | 13,067 | 128,421 |
| Parmele | 63,689 | - |  | - | - | - | 23,511 | 173 | 1,197 | 8,019 | - | 2,129 | - | 9,295 | 108,012 |
| Robersonville | 553,604 | 7,636 |  | - | - | - | 204,141 | 917 | 6,339 | 98,984 | $(26,258)$ | 22,249 | 10,639 | 56,479 | 934,731 |
| Williamston | 2,793,060 | 21,431 |  | - | 3,880 | - | 1,004,224 | 3,505 | 24,480 | 325,956 | $(14,180)$ | 77,013 | 41,315 | 172,229 | 4,452,915 |
| McDowell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Marion | 2,292,320 | 83,575 |  | - | - | - | 1,270,369 | 5,224 | 36,173 | 424,555 | 11,086 | 147,061 | 66,151 | 226,619 | 4,563,132 |
| Old Fort | 336,201 | 3,118 |  | - | - | - | 170,863 | 573 | - | 123,712 | 947 | 22,096 | 6,561 | 30,278 | 694,350 |
| Mecklenburg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charlotte | 437,982,259 | 14,753,558 |  | - | 3,839,667 | 17,924,790 | 110,794,542 | 508,619 | 3,534,093 | 44,754,469 | 1,638,588 | 7,693,582 | 7,722,525 | 20,399,633 | 671,546,326 |
| Cornelius | 12,262,290 |  |  | - | 71,295 | 270,462 | 3,095,648 | 18,012 | 125,546 | 1,291,946 | 165,749 | 187,343 | 252,782 | 741,996 | 18,483,070 |
| Davidson* | 6,407,249 | 171,276 |  | - | - | - | 1,633,359 | 7,796 | 54,248 | 642,321 | 47,207 | 100,335 | 133,487 | 319,925 | 9,517,204 |
| Huntersville | 19,492,582 |  |  | - | 36,479 | - | 4,922,455 | 33,990 | 236,757 | 2,336,937 | 362,685 | 291,307 | 562,093 | 1,418,102 | 29,693,386 |
| Matthews | 11,431,547 | 729,815 |  | - | - | 504,123 | 2,795,729 | 18,996 | 132,013 | 1,363,718 | $(59,738)$ | 293,186 | 211,770 | 772,343 | 18,193,502 |
| Mint Hill* | 6,373,239 |  |  | - | - | - | 1,635,114 | 16,111 | 111,983 | 860,774 | 312,493 | 81,084 | 242,618 | 691,947 | 10,325,361 |
| Pineville | 5,736,753 | 596,221 |  | - | - | - | 1,339,025 | 5,383 | 37,506 | 889,436 | 72,847 | 71,474 | 45,291 | 199,605 | 8,993,540 |
| Stallings** | See Union CountySee Union County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Weddington** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | $\begin{gathered} \text { State } \\ \text { street-aid } \\ \text { [Powell Bill } \\ \text { allocation] } \\ \text { [S\| } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \hline \$ \$ \mid \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | $\begin{gathered} \text { Solid } \\ \text { waste } \\ \text { disposal } \\ \text { tax } \\ \text { [\$] } \\ \hline \end{gathered}$ | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  | Electricity |  |  | Piped natural gas | Telecommunications | $\begin{gathered} \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ \text { [\$] } \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { [ } \mathrm{S} \mid \end{gathered}$ | $\begin{gathered} \hline \text { Gross } \\ \text { receipts } \\ {[\$]} \\ \hline \end{gathered}$ | Occupancy <br> [S] |  |  |  | distribution $\dagger \dagger$ §105-164.44K <br> [\$] | $\begin{gathered} \text { distribution } \dagger \dagger \\ \$ 105-164.44 \mathrm{~L} \\ {[\$]} \end{gathered}$ | $\begin{aligned} & \text { distribution } \\ & \S 105-164.44 \mathrm{~F} \\ & {[\$]} \end{aligned}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ \|\$\| \end{gathered}$ |  |  |
| Mitchell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bakersville | 142,836 | 1,079 |  | - |  |  | 51,571 | 303 | - | 25,739 | $(1,451)$ | 13,847 | 5,055 | 15,305 | 254,283 |
| Spruce Pine | 1,128,259 | 5,033 | - | - | - | 431,997 | 1,441 | 10,047 | 243,797 | $(26,108)$ | 30,460 | 22,376 | 86,177 | 1,933,479 |
| Montgomery |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Biscoe | 720,786 | - |  | - | - | 330,726 | 1,084 | 7,496 | 230,528 | - | 10,138 | 6,050 | 53,703 | 1,360,512 |
| Candor* | 414,305 | 120 | - | - | - | 163,392 | 536 | 3,704 | 99,191 | - | 9,088 | 2,700 | 28,891 | 721,927 |
| Mount Gilead | 494,622 | - | - | - | - | 217,502 | 714 | 4,936 | 58,443 | $(23,407)$ | 18,965 | 7,095 | 40,315 | 819,185 |
| Star | 284,668 | - |  |  | - | 163,106 | 536 | 3,713 | 32,020 | - | 6,256 | 2,968 | 31,257 | 524,523 |
| Troy | 963,865 | 3,029 | - | - | - | 638,279 | 2,095 | 14,495 | 261,969 | - | 38,722 | 7,580 | 95,721 | 2,025,754 |
| Moore |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aberdeen | 3,433,804 | 157,542 |  | 10,303 | - | 1,732,162 | 4,583 | 31,532 | 431,074 | 22,709 | 26,041 | 114,976 | 220,337 | 6,185,062 |
| Cameron | 102,964 | 600 |  | - | - | 73,807 | 196 | 1,354 | 13,295 | - | 3,283 | 1,093 | 9,968 | 206,560 |
| Candor** See Montgomery County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Carthage | 1,097,253 | 12,027 | - | - | - | 547,670 | 1,454 | 10,069 | 158,702 | - | 16,774 | 12,547 | 77,469 | 1,933,966 |
| Foxfire Village | 611,456 | - | - | - | - | 234,006 | - | 4,333 | 57,192 | - | 4,216 | 24,951 | 42,548 | 978,702 |
| Pinebluff | 389,162 | 381 |  | - | - | 333,492 | 886 | 6,141 | 64,916 | - | 6,990 | 15,155 | 54,416 | 871,538 |
| Pinehurst | 9,664,831 | 2,010 |  | - | - | 3,758,147 | 9,985 | 69,341 | 1,046,739 | 21,718 | 96,392 | 291,923 | 495,083 | 15,456,169 |
| Robbins | 432,284 | - |  | - | - | 270,155 | 717 | 2,998 | 53,534 |  | 9,210 | 1,076 | 35,729 | 805,703 |
| Southern Pines | 8,556,251 | 67,863 |  | 33,651 | - | 3,171,665 | 8,428 | 58,550 | 938,523 | 40,904 | 120,786 | 161,043 | 404,887 | 13,562,552 |
| Taylortown | 369,691 | - |  | - | - | 176,065 | 467 | 3,233 | 32,839 | 3,330 | 5,477 | 2,605 | 23,369 | 617,077 |
| Vass | 348,786 | - | - | - | - | 178,119 | 473 | 3,286 | 44,479 | - | 10,076 | 5,973 | 30,131 | 621,323 |
| Whispering Pines | 1,756,334 | 245 | - | - | - | 759,717 | 2,020 | 14,046 | 173,852 | - | 14,697 | 39,400 | 119,005 | 2,879,317 |
| Nash |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bailey | 196,485 | 1,579 |  | - | - | 108,331 | 349 | 2,411 | 33,556 | - | 9,826 | 28,696 | 18,492 | 399,724 |
| Castalia | 21,476 | 1,240 |  | - | - | 50,848 | 164 | 1,131 | 8,415 | - | 2,593 | 467 | 8,564 | 94,898 |
| Dortches | - | - |  |  | - | 191,994 |  | 4,333 | 21,128 | - | 2,401 | 645 |  | 220,501 |
| Middlesex | 286,981 | 1,783 | - | - | - | 157,597 | 508 | 3,510 | 33,772 | - | 5,966 | 669 | 26,537 | 517,323 |
| Momeyer | 15,440 | - | . | - | - | 43,096 | - | 959 | 6,437 | - | 2,699 | 775 |  | 69,407 |
| Nashville | 2,091,700 | - |  | - | - | 1,054,442 | 3,399 | 23,482 | 274,061 | $(7,531)$ | 40,939 | 48,796 | 153,437 | 3,682,725 |
| Red Oak | - | - |  | - | - | 683,588 | - | 15,273 | 91,254 | - | 7,944 | 13,020 |  | 811,080 |
| Rocky Mount* | 24,040,817 | 852,068 |  | - | - | 10,441,170 | 35,630 | 246,175 | 3,378,663 | 195,938 | 619,550 | 505,398 | 1,603,638 | 41,919,048 |
| Sharpsburg* | 442,109 | - |  | - | - | 297,769 | 1,256 | 8,679 | 70,332 | 263 | 16,719 | 11,398 | 57,567 | 906,092 |
| Spring Hope | 503,772 | 1,526 |  | - | - | 258,826 | 834 | 5,767 | 73,312 | - | 12,887 | 32,237 | 40,664 | 929,825 |
| Whitakers* | 253,615 | 1,123 | - | - | - | 128,757 | 460 | 3,180 | 35,068 | $(30,644)$ | 7,503 | 3,501 | 23,894 | 426,457 |
| New Hanover |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Carolina Beach | 3,967,136 | 47,658 | - | - | 873,485 | 1,458,628 | 3,756 | 26,033 | 474,039 | (23) | 50,035 | 97,765 | 187,368 | 7,185,881 |
| Kure Beach | 2,148,797 | 7,595 |  | - | 394,061 | 792,462 | 1,351 | 9,374 | 192,117 | - | 13,174 | 36,638 | 65,406 | 3,660,975 |
| Wilmington | 65,044,995 | 2,681,466 |  | 266,018 | 3,059,010 | 22,492,722 | 72,096 | 501,086 | 7,267,968 | 171,974 | 1,099,580 | 1,420,350 | 2,953,143 | 107,030,408 |
| Wrightsville Beach | 3,295,803 | 26,222 |  | - | 1,144,474 | 1,227,216 | 1,593 | 11,015 | 338,910 | (656) | 41,563 | 65,627 | 69,277 | 6,221,045 |
| Northampton B |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Conway | 235,564 | 60 |  | - | - | 140,931 | - | 3,678 | 78,007 | (30) | 6,732 | 1,260 | 24,380 | 490,582 |
| Garysburg | 177,750 | 7,718 | - | - | - | 174,396 | - | 4,535 | 24,699 | - | 8,442 | 9,311 | 34,726 | 441,577 |
| Gaston | 212,105 | 12,373 | - | - | - | 190,705 | - | 4,953 | 48,747 | - | 12,922 | 13,724 | 40,871 | 536,400 |
| Jackson | 193,842 | 2,260 |  | - | - | 83,302 | - | 2,160 | 34,085 | - | 5,355 | 1,763 | 16,610 | 339,376 |
| Lasker | 10,770 | - |  |  | - | 20,543 |  | 532 | 4,129 | - | 809 | 430 | 4,006 | 41,220 |
| Rich Square | 287,933 | - |  | - | - | 160,565 | - | 4,161 | 54,864 | - | 8,764 | 4,085 | 31,781 | 552,153 |
| Seaboard | 125,381 | 36,255 | - | - | - | 103,450 | - | 2,683 | 23,914 | - | 4,553 | 6,524 | 19,609 | 322,369 |
| Severn | 239,627 | - | - | - | - | 45,829 | - | 1,192 | 43,140 | - | 1,520 | 895 | 9,308 | 341,511 |
| Woodland | 143,721 | 90 | - | - | - | 131,386 | - | 3,405 | 30,341 | - | 4,815 | 5,088 | 24,852 | 343,698 |
| Onslow |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Holly Ridge | 1,104,640 | 1,116 |  | - | - | 504,205 | 942 | 6,568 | 122,142 | - | 6,675 | 13,741 | 47,715 | 1,807,744 |
| Jacksonville | 23,133,526 | 712,683 |  | 189,273 | 840,118 | 11,152,096 | 48,918 | 336,855 | 2,894,628 | 62,898 | 465,440 | 447,524 | 1,815,480 | 42,099,438 |
| North Topsail Beach | 3,179,072 | 231 |  | - | 913,520 | 1,574,106 | 488 | 3,378 | 265,880 | - | 12,306 | 46,020 | 27,022 | 6,022,024 |
| Richlands | 581,994 | 900 |  | - | - | 285,948 | 1,056 | 7,285 | 106,592 | - | 12,718 | 20,346 | 51,628 | 1,068,465 |
| Surf City** Se | nder County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Swansboro | 1,489,428 | 405 |  | - | 61,941 | 720,920 | 1,850 | 12,827 | 200,448 | (21) | 18,377 | 27,021 | 81,280 | 2,614,476 |
| Orange |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Carrboro | 12,631,014 | 559,871 |  | - | 160,381 | 4,068,494 | 13,050 | 90,328 | 1,011,952 | 44,105 | 154,748 | 242,738 | 494,257 | 19,470,938 |
| Chapel Hill* | 39,402,736 | 1,024,615 |  | 54,193 | 1,100,478 | 11,920,603 | 37,972 | 262,873 | 3,691,064 | 193,210 | 587,697 | 766,725 | 1,488,601 | 60,530,768 |
| Durham** Se | urham County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hillsborough | 5,466,558 | 30,983 | 338,480 | 9,163 | 72,718 | 1,259,029 | 4,032 | 27,828 | 483,546 | 29,295 | 92,072 | 80,437 | 184,863 | 8,079,005 |
| Mebane** See Alamance County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |



| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | Statestreet-aid[Powell Billallocation]$[\$]$ | $\begin{gathered} \text { Total } \\ \hline \$ \mid \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | $\qquad$ | $\qquad$ | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | $\begin{gathered} \text { Piped } \\ \text { natural gas } \end{gathered}$ | Telecommunications | $\begin{gathered} \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ \|\$\| \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \hline \\ \hline \end{gathered}$ |  | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{aligned} & \text { distribution } \dagger \dagger \\ & \$ 105-164.44 \mathrm{~K} \end{aligned}$ $\|\$\|$ | $\begin{gathered} \begin{array}{c} \text { distribution } \dagger \mid \\ \text { §105-164.44L } \\ \text { [ } \$] \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \S 105-164.44 \mathrm{~F} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ {[\mathrm{S}]} \end{gathered}$ |  |  |
| Robeson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fairmont | 778,591 | 11,612 |  | - | - | - |  | 559,850 | 1,686 | 11,662 | 127,814 | - | 20,855 | 15,527 | 90,565 | 1,618,162 |
| Lumber Bridge | 25,351 | - |  | - | - | - | 19,620 | - |  | 8,132 | (114) | 2,366 | 1,058 | 4,107 | 60,519 |
| Lumberton | 9,891,216 | 416,169 |  | - | - | 1,049,138 | 4,549,068 | 13,703 | 94,754 | 1,459,723 | 89,475 | 235,243 | 166,352 | 651,249 | 18,616,089 |
| Marietta | - | - |  | - | - | - | 37,201 |  | - | 1,497 | - | 867 | 625 | - | 40,191 |
| Maxton* | 734,904 | 7,737 |  | - | - | - | 514,046 | 1,519 | 10,492 | 110,592 | 621 | 26,803 | 10,373 | 78,706 | 1,495,792 |
| McDonald | 1,871 | - |  | - | - | - | 23,490 | - | - | 3,031 | - | 347 | 395 | 3,901 | 33,034 |
| Orrum | - | - |  | - | - | - | 19,408 | 59 | - | 4,684 | - | 1,600 | 326 | - | 26,077 |
| Parkton | 130,214 | - |  | - | - | - | 92,053 | 277 | - | 23,740 | - | 3,445 | 4,370 | 18,010 | 272,109 |
| Pembroke | 1,135,360 | 48,209 |  | - | - | 27,192 | 633,634 | 1,908 | 13,188 | 219,320 | 8,426 | 29,547 | 10,645 | 90,861 | 2,218,289 |
| Proctorville | 9,799 | - |  | - | - | - | 24,545 | - | - | 4,049 | - | 1,034 | 412 | 4,281 | 44,120 |
| Raynham | 2,497 | - |  | - | - | - | 20,043 | 60 | - | 2,414 | - | 431 | - | 2,870 | 28,316 |
| Red Springs* | 1,155,828 | 3,823 |  | - | - | - | 722,290 | 2,173 | 14,992 | 152,932 | 11,526 | 27,890 | 25,124 | 103,674 | 2,220,252 |
| Rennert | 11,356 | - |  | - | - | - | 81,645 | - | - | 5,381 | - | 1,083 | - | 11,263 | 110,728 |
| Rowland | 383,548 | 1,992 |  | - | - | 9,650 | 215,902 | 650 | 4,491 | 54,029 |  | 4,926 | 2,529 | 41,694 | 719,412 |
| St Pauls | 758,184 | 2,995 |  | - | - | 41,355 | 472,593 | 1,423 | 9,832 | 113,422 | 8,489 | 15,492 | 7,939 | 70,637 | 1,502,361 |
| Rockingham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eden | 5,583,186 | 159,576 |  | - | - | 135,971 | 3,004,663 | 9,799 | 67,814 | 749,715 | $(42,686)$ | 138,382 | 128,537 | 486,485 | 10,421,443 |
| Madison | 1,619,871 | 76,533 |  | - | - | - | 432,518 | 1,411 | 9,766 | 367,539 | $(24,281)$ | 28,623 | 21,949 | 72,657 | 2,606,584 |
| Mayodan | 1,263,495 | 13,196 |  | - | - | - | 478,667 | 1,561 | 10,799 | 217,167 | 4,120 | 18,842 | 22,032 | 75,008 | 2,104,888 |
| Reidsville | 8,444,977 | 1,010 |  | - | - | 51,036 | 2,781,582 | 9,073 | 62,817 | 1,353,052 | $(42,524)$ | 157,601 | 110,885 | 441,251 | 13,370,760 |
| Stoneville | 500,225 | 335 |  | - | - | - | 203,782 | 665 | 4,601 | 56,521 | - | 10,034 | 4,003 | 33,902 | 814,068 |
| Wentworth | - | - |  | - | - | - | 539,920 | - | 12,198 | 99,738 | 15,569 | 117 | 9,823 | - | 677,366 |
| Rowan |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| China Grove | 1,693,771 | - |  | - | - | - | 767,813 | 2,650 | 18,330 | 241,514 | 9,664 | 41,572 | 22,780 | 117,806 | 2,915,900 |
| Cleveland | 402,789 | - |  | - | - | - | 160,251 | 553 | 3,827 | 168,478 | $(8,247)$ | 14,320 | 5,556 | 29,659 | 777,185 |
| East Spencer | 716,190 | - |  | - | - | - | 278,224 | 960 | 6,634 | 94,778 | 3,543 | 12,025 | 3,965 | 55,062 | 1,171,379 |
| Faith | 258,786 | 1,494 |  | - | - | - | 149,815 | 517 | 3,581 | 37,762 | 1,474 | 7,894 | 7,878 | 26,552 | 495,753 |
| Granite Quarry | 857,788 | 1,200 |  | - | - | - | 553,703 | 1,913 | 13,250 | 99,802 | 10,910 | 14,253 | 27,275 | 82,910 | 1,663,002 |
| Kannapolis** See | Cabarrus County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Landis | 1,199,581 | - |  | - | - | - | 571,652 | 1,973 | 13,650 | 267,576 | 9,468 | 19,465 | 10,975 | 100,845 | 2,195,185 |
| Rockwell | 681,892 | 6,139 |  | - | - | - | 389,193 | 1,343 | 9,282 | 77,776 | $(11,728)$ | 23,995 | 15,532 | 60,655 | 1,254,080 |
| Salisbury | 18,502,035 | 154,028 |  | - | 52,164 | 358,086 | 6,237,535 | 21,551 | 149,367 | 2,240,940 | $(45,455)$ | 493,608 | 250,336 | 974,470 | 29,388,665 |
| Spencer | 1,318,892 | 769 |  | - | - | - | 600,820 | 2,073 | 14,332 | 159,275 | 13,936 | 25,999 | 9,508 | 104,709 | 2,250,313 |
| Rutherford |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bostic | 43,749 | - |  | - | - | - | 16,288 | 246 | - | 8,405 | - | 18,247 | 1,991 | 12,397 | 101,323 |
| Chimney Rock Village | 46,871 | - |  | - | - | - | 19,190 | 71 | 493 | 14,359 | - | 2,706 | 662 | - | 84,352 |
| Ellenboro | 56,136 | - |  | - | 280 | - | 21,391 | 558 | - | 17,821 | - | 27,187 | 1,580 | 26,985 | 151,937 |
| Forest City | 3,388,670 | 500 |  | - | 13,449 | - | 1,286,177 | 4,740 | 32,838 | 721,376 | 24,022 | 117,983 | 39,147 | 244,666 | 5,873,569 |
| Lake Lure | 2,377,486 | 310,987 |  | - | - | - | 919,496 | 766 | 5,296 | 218,219 | - | 19,788 | 27,579 | 68,562 | 3,948,179 |
| Ruth | 80,896 |  |  | - | - | - | 28,554 | 283 | - | 13,201 | 312 | 3,682 | , | 14,722 | 141,649 |
| Rutherfordton | 1,760,770 | 43,955 |  | - | - | - | 732,930 | 2,667 | 18,449 | 267,901 | 13,400 | 106,864 | 33,477 | 138,251 | 3,118,665 |
| Spindale | 1,315,743 | - |  | - | 1,378 | - | 496,953 | 2,742 | 18,955 | 199,683 | 7,618 | 41,369 | 10,354 | 145,099 | 2,239,894 |
| Sampson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Autryville | 60,047 | - |  | - | - | - | 42,912 | 128 | - | 10,577 | - | 3,432 | 2,058 | 11,286 | 130,441 |
| Clinton | 2,934,089 | 75,446 |  | - | 16,283 | - | 1,860,553 | 5,540 | 38,328 | 786,310 | 36,782 | 97,653 | 40,948 | 259,926 | 6,151,858 |
| Faison** See | uplin County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Garland | 201,301 | 55 |  | - | - | - | 135,770 | 405 | 2,807 | 35,751 | - | 6,986 | 3,055 | 31,544 | 417,672 |
| Harrells* | 24,620 | - |  | - | - | - | 43,410 | 130 | 366 | 10,466 | - | 3,482 | 724 | 6,239 | 89,437 |
| Newton Grove | 219,043 | - |  | - | - | - | 121,887 | 364 | 2,525 | 47,707 | $(1,916)$ | 6,915 | 2,027 | 20,087 | 418,638 |
| Roseboro | 569,398 | 47,470 |  | - | 274 | - | 256,549 | 764 | 5,288 | 76,078 | 3,569 | 11,391 | 7,800 | 42,994 | 1,021,573 |
| Salemburg | 91,259 | 1,401 |  | - | - | - | 93,871 | 279 | - | 30,579 | $(2,828)$ | 4,315 | 3,687 | 17,580 | 240,142 |
| Turkey | 28,077 | - |  | - | - | - | 65,176 | 194 | - | 7,918 | 11 | 2,630 | 796 | 10,500 | 115,304 |
| Scotland |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| East Laurinburg | 15,197 | - |  | - | - | - | 5,726 | 188 | 1,298 | 6,587 | 1,836 | 2,099 | 9,687 | 10,501 | 53,118 |
| Gibson | 111,938 | - |  | - | - | - | 41,892 | 334 | 2,305 | 17,835 | - | 7,444 | 3,394 | 18,068 | 203,210 |
| Laurinburg | 3,415,409 | 2,019 |  | - | 17,773 | - | 1,278,286 | 10,044 | 69,354 | 700,775 | 29,440 | 200,461 | 228,438 | 470,844 | 6,422,843 |
| Maxton** See Robeson County |  | - |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Wagram | 184,170 |  |  | - | - | - | 68,539 | 529 | 3,651 | 27,335 | - | 7,834 | - | 29,531 | 321,588 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | Statestreet-aid[Powell Billallocation][S] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Municipal } \\ \text { property } \\ \text { tax } \\ \text { levies } \\ {[\$]} \\ \hline \end{gathered}$ | Taxes collected during <br> fiscal year 2014-2015 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$$\qquad$ [\$] | Solid <br> waste <br> disposal <br> tax <br> $[\$]$ | $\begin{gathered} \text { Beer } \\ \text { and wine } \\ \text { excise } \\ \text { taxes } \\ {[\$]} \\ \hline \end{gathered}$ | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | Piped natural gas | Telecommunications | Video programming |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | Meals $[\mathrm{S} \mid$ |  | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{aligned} & \text { distribution } \dagger \dagger \\ & \text { §105-164.44K } \end{aligned}$ <br> [\$] | distribution $\dagger \dagger$ §105-164.44L [\$] | $\begin{gathered} \text { distribution } \\ \S 105-164.44 \mathrm{~F} \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
| Stanly |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Albemarle | 5,915,535 | 150,599 |  | - | 20,117 | 248,446 |  | 3,186,202 | 10,137 | 70,199 | 1,106,068 | 37,939 | 138,887 | 118,150 | 523,800 | 11,526,078 |
| Badin | 212,529 | - |  | - | - | 4,657 | 393,979 | 1,253 | 8,648 | 36,960 | 116 | 8,366 | 8,864 | 56,159 | 731,531 |
| Locust* | 1,343,613 | 28,462 |  | - | - | - | 622,123 | 1,951 | 13,553 | 190,838 | 2,251 | 22,169 | 17,669 | 104,784 | 2,347,414 |
| Misenhimer | 28,408 | - |  | - | - | - | 139,907 | 447 | 1,284 | 20,660 | - | 6,461 |  | 14,762 | 211,929 |
| New London | 174,283 | - |  | - | - | - | 121,268 | 386 | 124 | 157,732 | 1,935 | 15,125 | 5,414 | 20,023 | 496,289 |
| Norwood | 1,074,482 | 1,489 |  | - | - | - | 474,137 | 1,508 | 10,443 | 143,533 | $(4,139)$ | 16,450 | 20,543 | 77,876 | 1,816,322 |
| Oakboro | 618,437 | 80 |  | - | - | - | 384,925 | 1,226 | 3,478 | 142,588 | 465 | 17,826 | 15,351 | 73,334 | 1,257,711 |
| Red Cross | 84,169 | - |  | - | - | - | 149,706 | 477 | 153 | 30,357 | - | 6,896 | 2,657 | 15,590 | 290,005 |
| Richfield | 114,746 | 2,995 |  | - | - | 2,832 | 124,589 | 397 | 2,740 | 41,214 | - | 8,716 | 5,101 | 25,236 | 328,566 |
| Stanfield | 381,507 | 391 |  | - | - | - | 305,396 | 972 | 6,748 | 69,142 | $(8,943)$ | 14,444 | 8,034 | 46,946 | 824,638 |
| Stokes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Danbury | 27,274 | - |  | - | - | - | 11,883 | 118 | 815 | 11,898 | - | 4,313 | 1,324 | 6,674 | 64,299 |
| King* | 2,191,900 | - |  | - | - | - | 916,204 | 4,361 | 30,083 | 352,082 | 3,229 | 53,240 | 40,067 | 203,688 | 3,794,853 |
| Tobaccoville** | See Forsyth County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Walnut Cove | 414,327 | 28,500 |  | - | - | - | 160,713 | 895 | 6,185 | 71,446 | $(14,444)$ | 12,654 | 9,212 | 48,414 | 737,901 |
| Surry |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dobson | 558,984 | 2,885 |  | - | - | 132,557 | 430,791 | 1,017 | 7,047 | 128,242 | 7,659 | 8,681 | 8,986 | 47,137 | 1,333,986 |
| Elkin* | 2,741,982 | 51,415 |  | - | - | 179,272 | 1,080,466 | 2,560 | 17,803 | 357,001 | 8,888 | 47,281 | 25,861 | 131,079 | 4,643,607 |
| Mount Airy | 5,277,166 | 177,989 |  | - | 18,122 | 402,608 | 2,798,281 | 6,602 | 45,705 | 838,153 | 16,494 | 75,332 | 66,716 | 330,141 | 10,053,310 |
| Pilot Mountain | 814,343 | 26,762 |  | - | - | 21,763 | 404,920 | 956 | 6,625 | 102,066 |  | 12,695 | 7,209 | 45,507 | 1,442,846 |
| Swain |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bryson City | 534,616 | 20,769 |  | - | - | - | 399,397 | 961 | 6,704 | 101,125 | 3,039 | 35,755 | 20,066 | 49,346 | 1,171,779 |
| Transylvania |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Brevard | 4,611,874 | 33,319 |  | - | - | - | 1,361,830 | 4,963 | 34,404 | 456,070 | 37,364 | 78,903 | 46,615 | 225,824 | 6,891,166 |
| Rosman | 88,017 | 1,300 |  | - | - | - | 26,643 | 375 | 2,609 | 22,594 | - | 5,419 | 2,630 | 14,203 | 163,790 |
| Tyrrell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Columbia | 268,792 | 1,190 |  | - | - | - | 70,715 | - | 3,669 | 43,342 | 3,575 | 9,991 | 23,830 | 24,372 | 449,477 |
| Union |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fairview | 81,656 | - |  | - | - | - | 23,170 | - | 721 | 109,086 | 8,641 | 32,429 | 8,116 | - | 263,819 |
| Hemby Bridge | - | - |  | - | - | - |  | - | 314 | 41,246 | 5,553 | 14,156 | 14,867 | - | 76,136 |
| Indian Trail | 6,812,766 | 106,850 |  | - | 30,922 | - | 1,836,035 | 23,161 | 161,125 | 1,172,170 | $(350,832)$ | 80,259 | 300,548 | 839,583 | 11,012,588 |
| Lake Park | 627,535 | 900 |  | - | - | - | 165,855 | 2,271 | 6,431 | 90,703 | 31,970 | 1,772 | 20,428 | 96,897 | 1,044,763 |
| Marshville | 847,544 | 2,534 |  | - | - | - | 232,766 | 1,569 | 10,861 | 171,668 | (59) | 26,310 | 12,227 | 69,661 | 1,375,083 |
| Marvin | 538,156 | - |  | - | - | - | 148,028 | - | 27,586 | 164,997 | 94,031 | 57,292 | 65,841 |  | 1,095,932 |
| Mineral Springs | 66,635 | - |  | - | 1,146 | - | 18,844 | - | 578 | 209,353 | 4,045 | 4,837 | 20,610 | - | 326,048 |
| Mint Hill** | See Mecklenburg County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Monroe | 19,540,987 | 1,019,125 |  | - | 68,163 | 481,231 | 5,214,537 | 21,586 | 149,706 | 2,761,934 | 68,974 | 347,467 | 220,241 | 971,652 | 30,865,603 |
| Stallings* | 3,681,318 | 59,622 |  | - | - | - | 987,485 | 9,565 | 66,552 | 604,671 | 128,314 | 8,550 | 171,497 | 392,409 | 6,109,983 |
| Unionville | 103,038 | - |  | - | - | - | 28,257 | - | 1,288 | 161,470 | 7,336 | 57,722 | 27,177 | - | 386,289 |
| Waxhaw | 5,704,130 | 28,530 |  | - | - | - | 1,477,790 | 7,576 | 53,236 | 540,289 | 70,898 | 64,209 | 174,499 | 310,470 | 8,431,627 |
| Weddington* | 1,066,470 | - |  | - | - | - | 298,110 | - | 44,465 | 341,038 | 91,244 | 7,050 | 94,615 | - | 1,942,991 |
| Wesley Chapel | 152,754 | 22,691 |  | - | - | - | 40,896 | - | 36,151 | 190,716 | 49,990 | 8,855 | 94,457 | - | 596,509 |
| Wingate | 540,741 | 500 |  | - | - | - | 138,599 | 2,281 | 15,669 | 109,670 | - | 21,385 | 20,655 | 92,355 | 941,856 |
| Vance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Henderson | 6,099,349 | 6,057 |  | - | - | - | 2,935,384 | 9,634 | 66,600 | 768,961 | 50,346 | 130,578 | 112,051 | 447,503 | 10,626,463 |
| Kittrell | 8,116 | - |  | - | - | - | 3,761 | - | 2,230 | 6,176 | - | 2,441 | 1,205 | 12,826 | 36,756 |
| Middleburg | 26,028 | - |  | - | - | - | 11,525 | - | 576 | 6,856 | - | 1,139 | - | 6,633 | 52,758 |
| Wake |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Angier** | See Harnett County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Apex | 20,643,639 | - |  | - | 51,335 | - | 8,529,956 | 26,876 | 187,787 | 1,858,292 | 134,776 | 201,734 | 418,958 | 1,100,031 | 33,153,384 |
| Cary* | 87,235,152 | 3,596,785 |  | - | 96,540 | - | 29,873,668 | 93,753 | 652,512 | 7,565,537 | 527,681 | 1,244,386 | 1,530,149 | 3,787,821 | 136,203,984 |
| Clayton** | See Johnston County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Durham** | See Durham County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fuquay-Varina | 10,299,731 | 23,979 |  | - | - | - | 4,284,844 | 13,582 | 96,073 | 1,012,338 | 74,937 | 91,067 | 217,301 | 609,192 | 16,723,044 |
| Garner | 16,476,403 | 396,907 |  | - | 96,788 | - | 5,513,781 | 17,310 | 120,043 | 1,616,121 | 21,618 | 247,503 | 295,426 | 720,354 | 25,522,255 |
| Holly Springs | 16,835,603 | 7,506 |  | - | - | - | 5,761,252 | 18,153 | 126,844 | 1,426,329 | 84,887 | 29,293 | 289,258 | 773,472 | 25,352,598 |
| Knightdale | 6,380,605 | 181,566 |  | - | 39,242 | - | 2,627,165 | 8,268 | 57,635 | 649,648 | 31,306 | 61,904 | 155,626 | 346,267 | 10,539,233 |
| Morrisville* | 16,269,906 | 1,225,032 |  | - | 67,513 | - | 4,493,818 | 14,246 | 100,798 | 1,555,389 | 66,051 | 111,129 | 542,981 | 546,237 | 24,993,101 |
| Raleigh* | 225,565,169 | 13,725,709 |  | - | 861,595 | - | 87,165,426 | 273,745 | 1,901,079 | 23,924,314 | 1,262,714 | 4,541,690 | 4,760,852 | 10,588,984 | 374,571,276 |
| Rolesville | 3,257,807 | 47,948 |  | - | - | - | 975,416 | 3,101 | 22,065 | 254,519 | 15,225 | 9,044 | 112,521 | 142,189 | 4,839,834 |
| Wake Forest* | 23,439,501 | 456,573 |  | - | 47,957 | - | 6,605,013 | 21,031 | 146,483 | 1,990,967 | 83,143 | 112,493 | 398,857 | 836,028 | 34,138,045 |
| Wendell | 2,398,256 | 88,234 |  | - | - | - | 1,256,385 | 3,946 | 27,379 | 274,919 | 2,353 | 49,928 | 118,434 | 172,681 | 4,392,515 |
| Zebulon* | 4,517,020 | 49,674 |  | - | 4,756 | - | 929,832 | 2,921 | 20,279 | 501,096 | 4,248 | 58,838 | 84,646 | 125,331 | 6,298,641 |



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 $\mathbf{1}$, 2015, and the assessed valuation
for classified registered motor vehicles for which tax notices were issued in accordance with $\S \mathbf{1 0 5}-\mathbf{3 3 0 . 5}($ a) during calendar year 2015, net of releases made by that date.
License, meals, and occupancy taxes collections information are compiled from source data reported for municipal jurisdictions on Form TR-2-15 as processed and provided by the NCDOR Local Government Division.
Municipal governments are authorized to levy a gross receipts tax on the short-term lease or rental of vehicles at retail to the general public (tax rate not to exceed 1.5\%). I§ 160A-215.1]
Municipal governments are authorized to levy a gross receipts tax of $0.8 \%$ on the short-term lease or rental of heavy equipment by a person whose principal business is the short-term lease or rental of heavy equipment at retail. [§ $160 \mathrm{~A}-215.2$
$\dagger \dagger$ SL 2013-316, s. 4.1 (a) and (d) repeal the franchise tax on electric utilities and the piped natural gas excise tax effective July $\mathbf{1 , 2 0 1 4}$; gross receipts billed on or after this date are subject to the $\mathbf{7 \%}$ combined general rate of
sales and use tax under § 105-164.4(a)(9)
SL 2013-316, s. 4.1(c) repeals the preferential $2.83 \%$ and $\mathbf{3 \%}$ sales and use tax rates applicable to sales of electricity effective July $\mathbf{1 , 2 0 1 4 ;}$ gross receipts billed on or after this date are subject to the $\mathbf{7 \%}$ combined
general rate of sales and use tax under § 105-164.4(a)(9).
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 as of January $\mathbf{1 , 2 0 1 5}$.
$\dagger$ Does not include $\mathbf{1 / 2 \%}$ Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, $\mathbf{\$ 3 7 , 1 6 4 , 2 2 5 . 0 2}$ and Huntersville, $\$ 2,480,840.98$.

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- <br> wide <br> taxes <br> [\$] | District or township taxes [\$] | Total [\$] | County- <br> wide <br> taxes <br> [\$] | District or township taxes [\$] | Municipal <br> taxes [\$] | Total [\$] | $\begin{gathered} \hline \text { County- } \\ \text { wide } \\ \text { taxes } \\ {[\$]} \\ \hline \end{gathered}$ | District or township taxes [\$] | Municipal <br> taxes [\$] | Total [\$] |
| 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 | $n a$ | 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 | $n \boldsymbol{a}$ | 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 |
| 2014-15............ | 2,645,402,246 | na | $n \boldsymbol{a}$ | 3,942,419,855 | na | 2,620,826,153 | na | 6,587,822,101 | 397,191,695 | 2,620,826,153 | 9,605,839,949 |
| 2015-16............ | 2,724,182,865 | $n a$ | na | 4,079,139,165 | na | 2,716,738,868 | na | 6,803,322,030 | 413,739,170 | 2,716,738,868 | 9,933,800,068 |

Information compiled from property tax assessed valuation and property tax levy data provided by the NCDOR Local Government Division.
$n a=$ 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 [\$] | $\begin{gathered} \text { Municipal } \\ \text { rate } \\ {[\$]} \\ \hline \end{gathered}$ | Total rate [\$] | County-wide rate [\$] | All jurisdictions rate [\$] |
| 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 | $n \boldsymbol{a}$ | $n \boldsymbol{a}$ | . 643 | na | . 425 | $n a$ | . 619 | . 899 |
| 2013-14............ | . 600 | na | na | . 657 | na | . 438 | na | . 633 | . 922 |
| 2014-15............ | . 614 | na | na | . 671 | na | . 446 | na | . 647 | . 943 |
| 2015-16............ | . 630 | na | na | . 685 | na | . 456 | $n \boldsymbol{a}$ | . 662 | . 966 |

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.
$\boldsymbol{n a}=$ 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 $\dagger$ [\$] | Grand total all property locally taxable [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |
| 2014-15.... | 347,797,651,748 | 490,542,217,373 | 151,369,914,176 | 28,541,456,895 | 1,018,251,240,192 |
| 2015-16... | 345,699,585,598 | 494,266,888,840 | 156,166,630,342 | 31,999,613,218 | 1,028,132,717,998 |

$\dagger$ 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
$\S$ 105-330.5(a) during the calendar year beginning on January 1 preceding beginning of fiscal year, 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 [\$] |
| 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 |
| 2014-15.. | 430,646,550,360 | 587,604,689,832 | 1,018,251,240,192 |
| 2015-16.................. | 432,403,407,674 | 595,729,310,324 | 1,028,132,717,998 |

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 [\$] |
| :---: | :---: | :---: | :---: |
| 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 |
| 2014-15. | 42,839,014 | 354,352,681 | 397,191,695 |
| 2015-16... | 43,326,948 | 370,412,222 | 413,739,170 |

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

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES $\dagger$
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2015-2016

| Counties | Electric power companies |  |  | Electricmembershipcorporations:Totalvaluation$[\$]$ | Gascompanies:Totalvaluation$[\$]$ | Telephone companies |  |  | Gaspipelinecompanies:Totalvaluation[\$] | Total utility company valuation [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | System valuation $\dagger \dagger$ $[\$]$ | Non-system valuation [\$] | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  | System valuation $\dagger \dagger$ $[\$]$ | Non-system valuation [\$] | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |
| Alamance | 158,912,635 | 57,129 | 158,969,764 | 13,606,851 | 47,774,632 | 43,283,504 | - | 43,283,504 | 14,629,825 | 278,264,576 |
| Alexander | 43,684,815 | - | 43,684,815 | 18,197,772 | 1,012,304 | 7,841,448 | - | 7,841,448 | - | 70,736,339 |
| Alleghany | 1,552,979 | - | 1,552,979 | 35,045,980 | - | 443,998 | - | 443,998 | - | 37,042,957 |
| Anson | 48,116,131 | 2,118,943 | 50,235,074 | 138,423,663 | 43,171,717 | 10,512,575 | - | 10,512,575 | 6,078 | 242,349,107 |
| Ashe | - | - | - | 79,675,050 | 1,159,018 | 1,583,396 | - | 1,583,396 | - | 82,417,464 |
| Avery | 3,462,948 |  | 3,462,948 | 22,164,953 | 2,560,855 | 5,471,700 | - | 5,471,700 | - | 33,660,456 |
| Beaufort | 23,005,875 | 6,328 | 23,012,203 | 30,599,386 | 4,300,223 | 12,836,971 | - | 12,836,971 | - | 70,748,783 |
| Bertie | 14,333,838 | 4,900 | 14,338,738 | 13,697,158 | 4,249,031 | 6,045,640 | - | 6,045,640 | - | 38,330,567 |
| Bladen | 29,615,810 | 481,366 | 30,097,176 | 50,023,361 | 36,824,760 | 5,002,788 | - | 5,002,788 | - | 121,948,085 |
| Brunswick | 1,219,205,916 | 13,870,375 | 1,233,076,291 | 176,286,786 | 28,317,368 | 12,718,539 | - | 12,718,539 | - | 1,450,398,984 |
| Buncombe | 338,926,776 | 761,512 | 339,688,288 | 17,815,149 | 65,283,358 | 72,893,120 | 9,853 | 72,902,973 | - | 495,689,768 |
| Burke | 134,828,032 | 16,897 | 134,844,929 | 36,278,690 | 18,657,846 | 21,082,876 | - | 21,082,876 | - | 210,864,341 |
| Cabarrus | 118,496,004 | - | 118,496,004 | 25,878,701 | 90,753,862 | 50,952,386 | 183,414 | 51,135,800 | 10,971,663 | 297,236,030 |
| Caldwell | 76,781,602 | 81,739 | 76,863,341 | 54,051,986 | 9,275,677 | 24,018,570 | - | 24,018,570 | - | 164,209,574 |
| Camden | 6,706,431 | - | 6,706,431 | 9,864,954 | 372,604 | 2,857,150 | - | 2,857,150 | - | 19,801,139 |
| Carteret | 49,141,856 | - | 49,141,856 | 51,329,355 | 1,726,825 | 20,390,298 | 10,375 | 20,400,673 | - | 122,598,709 |
| Caswell | 41,324,390 | 426,254 | 41,750,644 | 11,241,831 | 3,332,988 | 7,901,477 | - | 7,901,477 | 1,262,445 | 65,489,385 |
| Catawba | 589,730,779 | 12,338,706 | 602,069,485 | 12,964,546 | 36,223,883 | 38,036,757 | - | 38,036,757 | 1,276,622 | 690,571,293 |
| Chatham | 112,685,588 | 6,154,737 | 118,840,325 | 20,264,539 | 26,344,376 | 21,659,864 | - | 21,659,864 | 13,389,237 | 200,498,341 |
| Cherokee | 22,707,683 | - | 22,707,683 | 19,988,150 | - | 8,080,068 | - | 8,080,068 | - | 50,775,901 |
| Chowan | 16,840,212 | 3,503 | 16,843,715 | 5,295,629 | 1,623,644 | 4,121,033 | - | 4,121,033 | - | 27,884,021 |
| Clay | 3,412,860 | - | 3,412,860 | 22,835,591 | - | 3,250,339 | - | 3,250,339 | - | 29,498,790 |
| Cleveland | 576,760,980 | 8,172 | 576,769,152 | 17,551,239 | 3,506,883 | 151,071,958 | - | 151,071,958 | 14,548,636 | 763,447,868 |
| Columbus | 61,307,270 | - | 61,307,270 | 59,037,537 | 12,323,541 | 26,005,858 | 9,503 | 26,015,361 | - | 158,683,709 |
| Craven | 53,687,202 | 85,351 | 53,772,553 | 15,315,658 | 18,580,245 | 27,478,310! | - | 27,478,310 | - | 115,146,766 |
| Cumberland | 100,012,292 | 37,747 | 100,050,039 | 76,888,502 | 60,169,363 | 73,495,349 | - | 73,495,349 | 1,304,867 | 311,908,120 |
| Currituck | 74,436,530 | 149,600 | 74,586,130 | 211,193 | 1,175,574 | 8,766,692 | - | 8,766,692 | - | 84,739,589 |
| Dare | 101,779,172 | 11,500 | 101,790,672 | 12,808,754 | 287,175 | 16,230,992 | - | 16,230,992 | - | 131,117,593 |
| Davidson | 98,033,586 | 2,596,997 | 100,630,583 | 77,804,149 | 5,902,165 | 89,904,367 | - | 89,904,367 | 54,382,355 | 328,623,619 |
| Davie | 39,625,080 | 7,712,400 | 47,337,480 | 24,677,415 | 4,626,633 | 3,544,114 | - | 3,544,114 | 810,247 | 80,995,889 |
| Duplin | 40,005,436 | 44,408 | 40,049,844 | 51,280,836 | 10,123,466 | 11,766,351 | 64,500 | 11,830,851 | - | 113,284,997 |
| Durham | 250,121,598 | 126,200 | 250,247,798 | 15,296,562 | 79,303,663 | 135,914,819 | - | 135,914,819 | - | 480,762,842 |
| Edgecombe | 29,925,042 | 13,324 | 29,938,366 | 29,365,205 | 11,967,845 | 43,307,648 | - | 43,307,648 | - | 114,579,064 |
| Forsyth | 329,658,4591 | 5,695,996 | 335,354,455 | 7,846,351 | 82,750,703 | 119,108,731 | - | 119,108,731 | 4,862,353 | 549,922,593 |
| Franklin | 56,764,724 | 33,010 | 56,797,734 | 35,452,016 | 13,803,590 | 21,970,442 | - | 21,970,442 | - | 128,023,782 |
| Gaston | 410,228,089 | 445,654 | 410,673,743 | 36,858,810 | 79,820,014 | 59,423,006 | - | 59,423,006 | 41,312,756 | 628,088,329 |
| Gates | 9,192,130 | 90,333 | 9,282,463 | 7,266,725 | 5,371,134 | 4,149,482 | - | 4,149,482 | - | 26,069,804 |
| Graham | 28,391,235 | - | 28,391,235 | - | - | 2,567,099 | - | 2,567,099 | - | 30,958,334 |
| Granville | 50,541,475 | - | 50,541,475 | 28,531,616 | 24,763,069 | 12,526,122 | - | 12,526,122 | - | 116,362,282 |
| Greene | 7,468,500 | - | 7,468,500 | 18,790,534 | 10,777,004 | 4,234,613 | - | 4,234,613 | - | 41,270,651 |

TABLE 72. - Continued

| Counties | Electric power companies |  |  | Electric <br> membership <br> corporations: <br> Total <br> valuation <br> $[\$]$ <br> $2,885,552$ | Gascompanies:Totalvaluation$[\$]$ | Telephone companies |  |  | Gaspipelinecompanies:Totalvaluation[\$] | Total <br> utility <br> company valuation [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | System valuation $\dagger \dagger$ $[\$]$ | $\begin{gathered} \hline \text { Non-system } \\ \text { valuation } \\ {[\$]} \\ \hline 02200 \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Total } \\ 100 \% \text { valuation } \\ {[\$]} \\ \hline \end{array}$ |  |  | System valuation $\dagger \dagger$ $[\$]$ | Non-system valuation [\$] | Total $100 \%$ valuation [\$] |  |  |
| Guilford | 431,526,729 | 833,939 | 432,360,668 | 2,885,552 | 137,108,189 | 217,150,974 | - | 217,150,974 | 160,462,726 | 949,968,109 |
| Halifax | 114,621,400 | 442,635 | 115,064,035 | 26,695,106 | 5,738,293 | 16,349,684 | - | 16,349,684 | - | 163,847,118 |
| Harnett | 68,532,491 | 131,009 | 68,663,500 | 57,177,003 | 8,534,995 | 25,119,035 | - | 25,119,035 | 1,054,030 | 160,548,563 |
| Haywood | 73,348,668 | 27,700 | 73,376,368 | 52,165,582 | 4,695,790 | 19,317,266 | - | 19,317,266 | - | 149,555,006 |
| Henderson | 148,722,658 | 802,230 | 149,524,888 | - | 38,318,219 | 26,219,729 | 8,945 | 26,228,674 | - | 214,071,781 |
| Hertford | 36,305,727 | 3,527 | 36,309,254 | 18,535,303 | 5,489,508 | 6,692,468 | 11,490 | 6,703,958 | 506,287 | 67,544,310 |
| Hoke | 25,033,179 | - | 25,033,179 | 35,996,765 | 4,284,847 | 8,778,049 | - | 8,778,049 | - | 74,092,840 |
| Hyde | 62,651 | - | 62,651 | 21,897,080 | 857,971 | 2,819,814 | - | 2,819,814 | - | 25,637,516 |
| Iredell | 150,979,999 | 16,976 | 150,996,975 | 70,770,114 | 50,415,948 | 39,353,196 | - | 39,353,196 | 30,333,230 | 341,869,463 |
| Jackson | 130,695,156 | 3,798,320 | 134,493,476 | 9,096,957 | 3,776,780 | 13,833,895 | 3,850 | 13,837,745 | - | 161,204,958 |
| Johnston | 131,905,120 | 659,055 | 132,564,175 | 15,200,026 | 95,857,177 | 31,814,043 | - | 31,814,043 | 9,092,241 | 284,527,662 |
| Jones | 8,373,865 | - | 8,373,865 | 28,197,896 | 862,171 | 3,140,354 | - | 3,140,354 | - | 40,574,286 |
| Lee | 48,315,566 | 218,378 | 48,533,944 | 18,841,876 | 15,298,493 | 21,862,046 | 50,000 | 21,912,046 | 690,794 | 105,277,153 |
| Lenoir | 39,550,788 | 1,003,241 | 40,554,029 | 10,363,114 | 10,836,659 | 18,528,868 | - | 18,528,868 | - | 80,282,670 |
| Lincoln | 286,231,767 | 3,249 | 286,235,016 | 41,659,075 | 10,168,161 | 21,246,232 | - | 21,246,232 | 9,852,723 | 369,161,207 |
| Macon | 110,606,133 | 113,430 | 110,719,563 | 10,265,138 | 9,000,000 | 10,844,887 | - | 10,844,887 | - | 140,829,588 |
| Madison | 12,213,152 | - | 12,213,152 | 35,674,508 | 1,143,632 | 5,135,613 | - | 5,135,613 | - | 54,166,905 |
| Martin | 44,159,766 | 7,913 | 44,167,679 | 8,009,611 | 3,438,885 | 4,682,868 | - | 4,682,868 | - | 60,299,043 |
| McDowell | 107,430,633 | 61,520 | 107,492,153 | 15,597,010 | 6,625,670 | 9,477,120 | - | 9,477,120 | - | 139,191,953 |
| Mecklenburg | 2,083,132,179 | 3,468,787 | 1,903,910,344 | 39,956,278 | 314,282,583 | 509,549,091 | 209,200 | 465,070,853 | 51,780,491 | 2,775,000,549 |
| Mitchell | 13,743,002 | - | 13,743,002 | 11,881,969 | 3,505,690 | 5,826,840 | - | 5,826,840 | - | 34,957,501 |
| Montgomery | 51,847,259 | 1,337,398 | 53,184,657 | 14,922,377 | 614,911 | 5,646,786 | - | 5,646,786 | - | 74,368,731 |
| Moore | 82,802,188 | 256,875 | 83,059,063 | 33,655,977 | 5,127,430 | 25,596,278 | - | 25,596,278 | 1,337,500 | 148,776,248 |
| Nash | 65,451,691 | 3,540 | 65,455,231 | 1,745,989 | 2,465,501 | 25,083,598 | - | 25,083,598 | - | 94,750,319 |
| New Hanover | 451,574,042 | 1,173,059 | 452,747,101 | - | 40,338,562 | 68,550,545 | - | 68,550,545 | - | 561,636,208 |
| Northampton | 58,977,105 | 84,610 | 59,061,715 | 8,154,063 | 3,305,034 | 6,009,787 | - | 6,009,787 | 1,377,405 | 77,908,004 |
| Onslow | 69,681,552 | 2,000 | 69,683,552 | 132,815,054 | 7,439,306 | 36,041,527 | - | 36,041,527 | - | 245,979,439 |
| Orange | 118,997,091 | - | 118,997,091 | 56,085,377 | 31,580,462 | 32,992,958 | - | 32,992,958 | 6,869,508 | 246,525,396 |
| Pamlico | 8,461,781 | - | 8,461,781 | 20,039,348 | 319,376 | 3,317,892 | - | 3,317,892 | - | 32,138,397 |
| Pasquotank | 30,272,261 | 143,828 | 30,416,089 | 18,464,640 | 4,020,586 | 10,539,296 | - | 10,539,296 | - | 63,440,611 |
| Pender | 45,846,369 | - | 45,846,369 | 49,509,628 | 5,678,578 | 14,119,292 | - | 14,119,292 | - | 115,153,867 |
| Perquimans | 24,349,206 | 3,503 | 24,352,709 | 19,251,038 | 621,814 | 3,990,210 | - | 3,990,210 | - | 48,215,771 |
| Person | 778,415,338 | 19,233,103 | 797,648,441 | 26,343,478 | 24,289,173 | 8,311,687 | - | 8,311,687 | 96,126 | 856,688,905 |
| Pitt | 24,446,387 | 48,415 | 24,494,802 | 15,207,532 | 21,933,516 | 37,222,211 | - | 37,222,211 | - | 98,858,061 |
| Polk | 29,564,223 | - | 29,564,223 | 18,981,223 | 11,036,890 | 8,014,515 | - | 8,014,515 | 392,864 | 67,989,715 |
| Randolph | 131,717,164 | - | 131,717,164 | 64,639,397 | 19,905,560 | 27,908,913 | - | 27,908,913 | - | 244,171,034 |
| Richmond | 523,228,093 | 863,945 | 524,092,038 | 146,478,623 | 37,146,309 | 16,879,736 | - | 16,879,736 | 1,052,071 | 725,648,777 |
| Robeson | 85,530,964 | 21,626 | 85,552,590 | 83,824,767 | 66,122,245 | 50,403,307 | 25,750 | 50,429,057 | - | 285,928,659 |
| Rockingham | 599,666,567 | 13,072,367 | 612,738,934 | 11,063,718 | 35,841,098 | 21,359,676 | - | 21,359,676 | 52,297,014 | 733,300,440 |
| Rowan | 533,453,005 | 1,496,768 | 534,949,773 | 9,659,610 | 41,999,210 | 37,404,164 | - | 37,404,164 | 43,204,341 | 667,217,098 |

TABLE 72. -Continued

| Counties | Electric power companies |  |  | Electric <br> membership <br> corporations: <br> Total <br> valuation <br> $[\$]$ <br> 29,782,369 | Gascompanies:Totalvaluation$[\$]$ | Telephone companies |  |  | Gaspipelinecompanies:Totalvaluation$[\$]$ | Total utility company valuation [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | System valuation $\dagger \dagger$ $[\$]$ | $\begin{gathered} \hline \text { Non-system } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Total $100 \%$ valuation $[\$]$ |  |  | System valuation $\dagger \dagger$ $[\$]$ | $\begin{gathered} \hline \text { Non-system } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Total $100 \%$ valuation [\$] |  |  |
| Rutherford | 434,443,707 | 27,000 | 434,470,707 | 29,782,369 | 13,057,162 | 20,180,673 | - | 20,180,673 | - | 497,490,911 |
| Sampson | 62,465,682 | 1,036,732 | 63,502,414 | 58,429,835 | 8,899,145 | 10,673,067 | - | 10,673,067 | - | 141,504,461 |
| Scotland | 28,237,995 | - | 28,237,995 | 15,856,506 | 22,488,618 | 13,624,080 | - | 13,624,080 | - | 80,207,199 |
| Stanly | 48,110,364 | 130,234 | 48,240,598 | 33,649,473 | 20,725,825 | 15,221,258 | 234,840 | 15,456,098 | - | 118,071,994 |
| Stokes | 519,813,774 | 1,139,328 | 520,953,102 | 19,306,674 | 942,859 | 10,190,297! | - | 10,190,297 | - | 551,392,932 |
| Surry | 83,066,827 | 16,270 | 83,083,097 | 40,247,400 | 7,358,900 | 16,331,793 | - | 16,331,793 | - | 147,021,190 |
| Swain | 47,828,453 | 79,100 | 47,907,553 | - - | 736,772 | 6,201,795 | - | 6,201,795 | - | 54,846,120 |
| Transylvania | 55,441,967 | 5,030,710 | 60,472,677 | 22,402,334 | 3,739,275 | 26,379,077 | - | 26,379,077 | - | 112,993,363 |
| Tyrrell | 8,013,657 | - | 8,013,657 | - | 129,268 | 2,264,268 | - | 2,264,268 | - | 10,407,193 |
| Union | 102,780,835 | 36,500 | 102,817,335 | 131,842,605 | 57,112,580 | 40,940,633 | 90,440 | 41,031,073 | - | 332,803,593 |
| Vance | 49,097,852 | 41,530 | 49,139,382 | 4,474,082 | 7,340,325 | 11,978,507 | - | 11,978,507 | - | 72,932,296 |
| Wake | 2,022,514,571 | 15,167,048 | 2,037,681,619 | 85,988,230 | 262,249,347 | 393,645,936 | - | 393,645,936 | 27,909,210 | 2,807,474,342 |
| Warren | 27,751,339 | 36,594 | 27,787,933 | 21,214,106 | 941,981 | 7,246,618 | - | 7,246,618 | 28,601 | 57,219,239 |
| Washington | 39,128,802 | - | 39,128,802 | 2,296,199 | 2,938,721 | 3,431,688 | - | 3,431,688 | - | 47,795,410 |
| Watauga | - | - | - | 68,238,139 | 2,243,928 | 11,080,285 | - | 11,080,285 | - | 81,562,352 |
| Wayne | 529,908,034 | 104,154 | 530,012,188 | 26,866,711 | 46,969,283 | 28,198,053 | - | 28,198,053 | - | 632,046,235 |
| Wilkes | 105,623,399 | 190,060 | 105,813,459 | 27,553,419 | 4,246,563 | 9,133,815 | - | 9,133,815 | - | 146,747,256 |
| Wilson | 13,933,665 | 22,825 | 13,956,490 | 992,321 | 7,233,611 | 22,574,894 | 123,504 | 22,698,398 | - | 44,880,820 |
| Yadkin | 50,941,672 | - | 50,941,672 | 17,358,129 | 2,235,244 | 2,124,067 | - | 2,124,067 | - | 72,659,112 |
| Yancey | 10,429,358 | - | 10,429,358 | 25,393,251 | 1,278,222 | 4,188,936 | - | 4,188,936 | - | 41,289,767 |
| All counties | 17,390,716,828 | 125,764,112 | 17,333,790,318 | 3,274,112,768 | 2,411,109,889 | 3,305,194,640 | 1,035,664 | 3,261,542,866 | 557,094,246 | 26,837,650,087 |

$\dagger$ Valuation of public service companies subject to appraisal by the Local Government Division, 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 2015.
$\dagger \dagger$ System valuation shown in the table is the original appraised system property value prior to equalization adjustment: the total $\mathbf{1 0 0 \%}$ valuation (base to which tax rate is applied to deri reflects the equalized system value. The total $100 \%$ valuation is not equal to the sum of the system valuation plus non-system valuation for a county affected by equalization adjustment 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 $\dagger$

| Counties | Railroad property $\dagger \dagger$ |  |  | Airlinecompanies:Systemvaluation $\dagger \dagger \dagger$$[\$]$ | Busline companies: System valuation $\dagger \dagger \dagger$ [\$] | Motor <br> freight <br> carriers: <br> Total <br> valuation $\dagger \dagger \dagger$ <br> $[\$]$ | Total transportation company valuation [\$] | Counties | Railroad property $\dagger \dagger$ |  |  | Airline companies: System valuation $\dagger \dagger \dagger$ [\$] | Busline <br> companies: <br> System <br> valuation $\dagger \dagger \mid$ <br> $[\$]$ <br> $\$]$ | Motor <br> freight <br> carriers: <br> Total <br> valuation $\dagger \dagger \mid$ <br> $[\$]$ <br> $84,5 \$ 5$ | Total <br> transportation <br> company <br> valuation <br> $[\$]$ <br> 177,305$]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { System } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Non-system valuation [\$] | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  |  | $\begin{gathered} \text { System } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Non-system valuation [\$] | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  |
| Alamance | 6,650,813 | 3,569,119 | 10,219,932 | - - | 626,239 | 286,440 | 11,132,611 | Guilford | 47,896,935 | 1,872,260 | 49,769,195 | 41,548,275 | 1,628,348 | 84,159,543 | 177,105,361 |
| Alexander | 2,079,361 | 899,034 | 2,978,395 | - |  |  | 2,978,395 | Halifax | 22,990,405 | 593,130 | 23,583,535 |  | 253,644 | 81,722 | 23,918,901 |
| Alleghany |  |  |  | - | 2,967 |  | 2,967 | Harnett | 13,607,648 | 483,068 | 14,090,716 |  | 135,139 |  | 14,225,855 |
| Anson | 21,182,757 | 17,666 | 21,200,423 | - | 21,918 | 3,282,061 | 24,504,402 | Haywood | 3,232,620 |  | 3,232,620 |  | 356,072 |  | 3,588,692 |
| Ashe |  | - |  | - | 654 | - | 654 | Henderson | 5,781,946 | - | 5,781,946 |  | 99,767 | 6,528,329 | 12,410,042 |
| Avery |  |  |  | - | 1,694 |  | 1,694 | Hertford | 9,591,462 | 109,585 | 9,701,047 |  | 41,704 |  | 9,742,751 |
| Beaufort | 12,052,630 | 526,950 | 12,579,580 | - | 34,411 | 937,619 | 13,551,610 | Hoke | 2,837,090 |  | 2,837,090 | - | 15,310 | 830,022 | 3,682,422 |
| Bertie | 5,275,304 | 78,200 | 5,353,504 | - | 58,668 |  | 5,412,172 | Hyde |  |  | - |  |  |  |  |
| Bladen | 16,904,444 | 113,464 | 17,017,908 | - | 17,947 |  | 17,035,855 | Iredell | 16,388,040 | 1,163,810 | 17,551,850 | - | 532,650 | 6,375,508 | 24,460,008 |
| Brunswick | 9,164,898 | 40,298 | 9,205,196 |  | 36,709 | 6,331,952 | 15,573,857 | Jackson | 4,738,960 | - | 4,738,960 | - | 14,483 | 292,045 | 5,045,488 |
| Buncombe | 28,517,192 | 878,450 | 26,543,923 | 9,355,083 | 470,010 | 7,403,428 | 43,772,444 | Johnston | 39,073,184 | 1,253,140 | 40,326,324 |  | 622,866 | 11,949,075 | 52,898,265 |
| Burke | 16,562,114 | 16,560 | 16,578,674 |  | 364,571 | 1,570,215 | 18,513,460 | Jones | 797,109 |  | 740,275 |  | 66,936 | 236,686 | 1,043,897 |
| Cabarrus | 16,295,173 | 673,060 | 15,977,486 | 198,823 | 328,545 | 24,941,772 | 41,446,626 | Lee | 10,024,315 | 244,269 | 10,268,584 | - | 23,606 | 1,620,500 | 11,912,690 |
| Caldwell |  | 72,500 | 72,500 |  | 27,099 | 15,463,828 | 15,563,427 | Lenoir | 4,987,572 | 120,080 | 5,107,652 | 401,332 | 199,543 | 4,148,849 | 9,857,376 |
| Camden | 2,316,066 |  | 2,316,066 |  | 6,413 |  | 2,322,479 | Lincoln | 11,545,688 | 48,978 | 11,594,666 | - | 471,196 |  | 12,065,862 |
| Carteret | 5,540,471 | 2,840,495 | 8,380,966 | 675 | 44,015 | - | 8,425,656 | Macon | 335,200 | - | 335,200 |  | 1,834 | 273,873 | 610,907 |
| Caswell | 5,805,388 | 205,860 | 6,011,248 |  | 91,312 | 6,372,918 | 12,475,478 | Madison | 16,677,226 | 6,000 | 15,010,500 |  | - | - | 15,010,500 |
| Catawba | 16,270,190 | 177,000 | 16,447,190 | 216,529 | 850,182 | 53,901,175 | 71,415,076 | Martin | 3,085,840 | 350,016 | 3,435,856 | - | 69,663 | - | 3,505,519 |
| Chatham | 8,079,734 | 377,633 | 8,457,367 |  | 60,902 | - | 8,518,269 | McDowell | 58,335,914 | 173,315 | 58,509,229 | - | 355,745 | - | 58,864,974 |
| Cherokee | 1,257,000 | - | 1,257,000 |  |  | - | 1,257,000 | Mecklenburg | 74,745,570 | 22,613,750 | 89,735,272 | 824,554,356 | 1,099,709 | 172,805,397 | 1,088,194,734 |
| Chowan | 2,221,746 | - | 2,078,666 | 110,042 | 6,606 | 399,191 | 2,594,505 | Mitchell | 35,891,702 | 43,850 | 35,935,552 |  |  | 1,313,856 | 37,249,408 |
| Clay |  | - |  | - | - |  | - | Montgomery | 5,238,675 | 1,890,787 | 7,129,462 | - | 95,054 | - | 7,224,516 |
| Cleveland | 22,569,999 | 524,150 | 23,094,149 |  | 86,275 | 10,117,507 | 33,297,931 | Moore | 9,229,861 | 440,970 | 9,670,831 | 9,027 | 43,568 | 2,420,683 | 12,144,109 |
| Columbus | 5,861,653 | 596,331 | 6,457,984 | - | 1,292 | - | 6,459,276 | Nash | 12,683,312 | 194,251 | 12,877,563 | - | 375,075 | 7,534,175 | 20,786,813 |
| Craven | 13,503,415 | 556,480 | 14,059,895 | 5,421,898 | 133,185 | 2,005,218 | 21,620,196 | New Hanover | 7,153,392 | 3,626,500 | 10,289,885 | 17,312,362 | 96,602 | 9,610,375 | 37,309,224 |
| Cumberland | 34,089,678 | 1,524,007 | 35,613,685 | 6,794,494 | 291,043 | 24,699,045 | 67,398,267 | Northampton | 24,961,326 | 11,042 | 24,972,368 |  | 104,624 | 5,489,248 | 30,566,240 |
| Currituck | 7,351,280 | - | 7,351,280 |  |  | - | 7,351,280 | Onslow |  | 530,820 | 530,820 | 8,685,219 | 324,954 | 669,820 | 10,210,813 |
| Dare |  |  |  | 644,570 | 26,313 | 350,233 | 1,021,116 | Orange | 8,927,240 | 562,710 | 9,489,950 |  | 711,525 | 2,128,130 | 12,329,605 |
| Davidson | 48,070,552 | 543,870 | 48,614,422 | - | 439,910 | 9,976,300 | 59,030,632 | Pamlico | 300 | 174,900 | 175,179 | - | 1,633 |  | 176,812 |
| Davie | 3,494,009 | 117,106 | 3,611,115 | - | 209,868 | 209,177 | 4,030,160 | Pasquotank | 6,261,243 | - | 6,261,243 | 2,337 | 12,169 |  | 6,275,749 |
| Duplin | 5,982,832 | - | 5,982,832 | - | 241,727 | 372,715 | 6,597,274 | Pender |  | 33,280 | 33,280 |  | 166,109 | 4,269,871 | 4,469,260 |
| Durham | 10,258,539 | 3,214,102 | 13,472,641 | - | 1,198,849 | 9,107,753 | 23,779,243 | Perquimans | 7,927,230 | - | 7,927,230 | - | 11,572 | 211,914 | 8,150,716 |
| Edgecombe | 19,400,166 | 1,328,764 | 20,728,930 | - | 112,150 | - | 20,841,080 | Person | 2,862,032 | 65,761 | 2,927,793 | - | 1,829 | - | 2,929,622 |
| Forsyth | 24,746,861 | 1,771,446 | 26,518,307 | 13,897 | 767,774 | 31,147,262 | 58,447,240 | Pitt | 9,427,776 | 658,998 | 10,086,774 | 2,532,946 | 78,571 | 6,442,710 | 19,141,001 |
| Franklin | 2,240,691 | 198,250 | 2,326,234 | - | 462,396 | - | 2,788,630 | Polk | 4,144,206 | - | 4,144,206 | - | 20,413 | - | 4,164,619 |
| Gaston | 33,092,884 | 565,686 | 33,658,570 | - | 500,375 | 3,427,141 | 37,586,086 | Randolph | 7,651,242 | 947,420 | 8,598,662 | - | 389,066 | 12,131,024 | 21,118,752 |
| Gates |  |  | - | - | 35,066 | - | 35,066 | Richmond | 34,629,936 | 173,963 | 34,803,899 | - | 79,336 | - | 34,883,235 |
| Graham |  |  | - | - |  |  | - | Robeson | 48,718,511 | 389,321 | 49,107,832 | - | 224,281 | 4,188,925 | 53,521,038 |
| Granville | 7,342,494 | 194,150 | 7,536,644 | - | 395,632 | 3,597,637 | 11,529,913 | Rockingham | 24,076,356 | 233,515 | 24,309,871 | - | 167,782 | 6,747,108 | 31,224,761 |
| Greene | 768,788 | - | 768,788 | - | 35,947 | - | 804,735 | Rowan | 35,914,016 | 671,903 | 36,585,919 | - | 324,755 | 12,208,088 | 49,118,762 |

TABLE 73. -Continued

| Counties | Railroad property $\dagger \dagger$ |  |  | Airlinecompanies:Systemvaluation $\dagger \dagger$$[\$]$ | Buslinecompanies:Systemvaluation $\dagger \dagger \mid$$[\$]$ | Motor <br> freight <br> carriers: <br> Total <br> valuation $\dagger \dagger \dagger$ <br> $[\$]$ <br> $8,517,573$ | Total transportation company valuation [\$] | Counties | Railroad property $\dagger \dagger$ |  |  | Airline companies: System valuation $\dagger \dagger \dagger$ [\$] | Busline <br> companies: <br> System <br> valuation $\dagger \dagger \mid$ <br> $[\$]$ <br> $\$[$ | Motor <br> freight <br> carriers: <br> Total <br> valuation $\dagger+\dagger$ <br> $[\$]$ | Total transportation company valuation$[\$]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { System } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Non-system valuation [\$] | Total <br> $100 \%$ valuation <br> $[\$]$ <br> 29874262 |  |  |  |  |  | System valuation $[\$]$ | Non-system <br> valuation <br> $[\$]$ <br> $\$ 13,387$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  |
| Rutherford | 29,222,937 | 651,325 | 29,874,262 | - - | 39,927 | 8,517,573 | 38,431,762 | Vance | 3,819,705 | 613,387 | 4,433,092 | - - | 346,035 | 73,745 | 4,852,872 |
| Sampson | 575,034 | 170,230 | 745,264 | - | 159,056 | 4,924,344 | 5,828,664 | Wake | 31,212,704 | 9,794,986 | 41,007,690 | 205,820,910 | 1,227,509 | 21,638,508 | 269,694,617 |
| Scotland | 14,593,693 | 69,000 | 14,662,693 | - | 23,946 | 6,229,660 | 20,916,299 | Warren | 843,246 | 234,761 | 1,078,007 | - | 184,809 | 786,936 | 2,049,752 |
| Stanly | 9,089,719 | - | 8,462,528 | - | 13,347 | - | 8,475,875 | Washington | 3,561,104 | 32,700 | 3,593,804 | - | 24,635 | 1,680,228 | 5,298,667 |
| Stokes | 8,437,839 | 544,068 | 8,981,907 | - | 83,382 |  | 9,065,289 | Watauga |  | - | - | - | 40,527 | 1,727,975 | 1,768,502 |
| Surry | 6,611,559 | - | 6,611,559 | - | 264,698 | 32,104,561 | 38,980,818 | Wayne | 11,996,064 | 370,390 | 12,366,454 | 47,647 | 125,027 | 5,165,167 | 17,704,295 |
| Swain | 3,938,600 | - | 3,938,600 | - | 7,614 | - | 3,946,214 | Wilkes | 2,442,745 | - | 2,320,363 | - | 36,876 | 1,133,802 | 3,491,041 |
| Transylvania | 1,219,200 | 329,175 | 1,548,375 | - | 1,931 | - | 1,550,306 | Wilson | 26,979,396 | 235,960 | 27,215,356 | - | 216,388 | 10,679,404 | 38,111,148 |
| Tyrrell |  | - | - | - | 23,674 | - | 23,674 | Yadkin |  | - | - | - | 160,296 | 5,416,767 | 5,577,063 |
| Union | 27,609,691 | 109,613 | 27,719,304 | - | 23,357 | 942,079 | 28,684,740 | Yancey | 4,644,245 | 101,220 | 4,745,465 | - | - | - | 4,745,465 |
|  |  |  |  |  |  |  |  | All counties | 1,234,117,683 | 74,558,838 | 1,293,985,059 | 1,123,670,422 | 20,208,831 | 681,588,812 | 3,119,453,124 |

$\dagger$ 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 2015.
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.

 equalized system value. The total $100 \%$ valuation is not equal to the sum of the system valuation plus non-system valuation for a county affected by equalization adjustments.
${ }^{\dagger T}$ Airline Companies, Busline Companies, and Motor Freight Carrier Companies. System valuation and total valuation are the same in all 100 counties.

| Counties | Taxable Real Property: |  |  | Taxable Personal Property: |  |  | Public Service Company Property$\qquad$ [\%] | Counties | Taxable Real Property: |  |  | Taxable Personal Property: |  |  | Public <br> Service <br> Company <br> Property <br> [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Property Class fied at Present Use Value [\%] | Other <br> Taxable <br> Real <br> Property <br> [\%] | Total <br> Taxable <br> Real <br> Property <br> [\%] | Class fied <br> Registered <br> Motor <br> Vehicles $\dagger$ <br> [\%] | Other <br> Taxable Personal Property [\%] | Total <br> Taxable <br> Personal <br> Property <br> [\%] |  |  | Property Classified at Present Use Value [\%] | Other <br> Taxable <br> Real <br> Property <br> [\%] | Total <br> Taxable Real Property [\%] | Classified <br> Registered <br> Motor <br> Vehicles $\dagger$ <br> [\%] | Other <br> Taxable <br> Personal <br> Property <br> [\%] | Total <br> Taxable <br> Personal <br> Property <br> [\%] |  |
| Alamance | 1.29\% | 78.48\% | 79.77\% | 8.95\% | 9.04\% | 17.99\% | 2.24\% | Johnston | 1.58\% | 77.02\% | 78.60\% | 10.32\% | $882 \%$ | 19 14\% | 2.25\% |
| Alexander | 5.88\% | 75.39\% | 81.27\% | 10.52\% | 5.32\% | 15.84\% | $290 \%$ | Jones | 12.32\% | 66.57\% | 78.90\% | 10.43\% | 552\% | 1596\% | 5.15\% |
| Alleghany | 4.74\% | 82.72\% | 87.45\% | 6.25\% | 4.09\% | 10.35\% | 2.20\% | Lee | 0.82\% | 72.68\% | 73.50\% | 8.46\% | 15.73\% | 24 19\% | 2.31\% |
| Anson | 13.37\% | 53.67\% | 67.05\% | 8.80\% | 9.19\% | 17.99\% | 14 96\% | Lenoir | 4.80\% | 64.84\% | 69.64\% | 9.95\% | 18.23\% | 28 18\% | 2.18\% |
| Ashe | 2.71\% | 86.41\% | 89 13\% | 6.10\% | 2.64\% | 8.74\% | $213 \%$ | Lincoln | 1.77\% | 78.24\% | 80.01\% | 8.48\% | 7.03\% | 15 51\% | 4.48\% |
| Avery | 1.63\% | 90.37\% | 92.00\% | 4.63\% | 2.44\% | 7.08\% | $093 \%$ | Macon | 1.42\% | 91.54\% | 92.96\% | 3.78\% | 1.49\% | 5.27\% | 1.77\% |
| Beaufort | 4.51\% | 65.95\% | 70.46\% | 7.17\% | 20.92\% | 28.09\% | 1.45\% | Madison | 6.72\% | 79.53\% | 86.25\% | 7.78\% | 2.70\% | 10.48\% | 3.27\% |
| Bertie | 13.43\% | 58.52\% | 71 95\% | 11.46\% | 13.16\% | 24.63\% | 3.42\% | Martin | 6.26\% | 55.20\% | 61.46\% | 9.58\% | 25.65\% | 35.22\% | 3.32\% |
| Bladen | 6.35\% | 64.51\% | 70 87\% | 9.65\% | 14.33\% | 23.98\% | $516 \%$ | McDowell | 0.70\% | 73.76\% | 74.46\% | 9.08\% | 10 90\% | 1998\% | 5.56\% |
| Brunswick | 0.44\% | 85.88\% | 86 32\% | 5.02\% | 2.37\% | 7.39\% | 6.29\% | Mecklenburg | 0.04\% | 81.70\% | 81.74\% | 7.21\% | 780\% | 15.01\% | 3.25\% |
| Buncombe | 0.44\% | 85.07\% | 85 51\% | 6.81\% | 5.85\% | 12.65\% | 184\% | Mitchell | 3.38\% | 75.83\% | 79.21\% | 7.21\% | 9.40\% | 16.62\% | 4.18\% |
| Burke | 1.29\% | 76.15\% | 77.43\% | 9.02\% | 9.98\% | 19.00\% | $357 \%$ | Montgomery | 3.50\% | 78.24\% | 81.74\% | 7.19\% | $833 \%$ | 15 52\% | 2.74\% |
| Cabarrus | 0.48\% | 81.17\% | 81.65\% | 8.38\% | 8.29\% | 16.67\% | 1.68\% | Moore | 2.32\% | 86.40\% | 88.72\% | 7.20\% | 2.73\% | $993 \%$ | 1.35\% |
| Caldwell | 1.53\% | 73.08\% | 74.62\% | 8.42\% | 14.23\% | 22.65\% | 2.73\% | Nash | 3.20\% | 72.09\% | 75.29\% | 11.06\% | 12.05\% | 2311\% | 1.60\% |
| Camden | 5.62\% | 79.80\% | 85.43\% | 9.03\% | 3.45\% | 12.48\% | 2.09\% | New Hanover | 0.10\% | 86.04\% | 86.14\% | 6.24\% | 5.64\% | $1187 \%$ | 1.99\% |
| Carteret | 0.42\% | 90.68\% | 91 10\% | 4.59\% | 3.40\% | 7.99\% | $091 \%$ | Northampton | 9.30\% | 65.19\% | 74.49\% | 7.60\% | 12.27\% | 19 87\% | 5.64\% |
| Caswell | 3.49\% | 78.76\% | 82.25\% | 10.00\% | 2.77\% | 12.77\% | $498 \%$ | Onslow | 0.93\% | 84.55\% | 85.48\% | 8.50\% | $410 \%$ | 12.60\% | 1.91\% |
| Catawba | 0.66\% | 71.61\% | 72.27\% | 7.90\% | 15.06\% | 22.96\% | 4.77\% | Orange | 1.78\% | 88.10\% | 89.89\% | 6.25\% | $230 \%$ | $856 \%$ | 1.56\% |
| Chatham | 3.99\% | 82.57\% | 86 55\% | 6.77\% | 4.51\% | 11.28\% | $217 \%$ | Pamlico | 3.22\% | 82.32\% | 85.54\% | 6.85\% | 5.62\% | 12.47\% | 1.99\% |
| Cherokee | 1.27\% | 86.62\% | 87 90\% | 6.93\% | 3.49\% | 10.42\% | 1.68\% | Pasquotank | 3.61\% | 79.09\% | 82.70\% | 9.53\% | 5.44\% | 1497\% | 2.33\% |
| Chowan | 3.81\% | 76.81\% | 80.62\% | 8.95\% | 8.22\% | 17.16\% | 2.22\% | Pender | 2.42\% | 85.35\% | 87.77\% | 7.53\% | $290 \%$ | 10.44\% | 1.79\% |
| Clay | 0.79\% | 91.21\% | 91 99\% | 4.53\% | 2.07\% | 6.61\% | 1.40\% | Perquimans | 88.01\% | -1.03\% | 86.97\% | 6.54\% | 3 35\% | $989 \%$ | 3.14\% |
| Cleveland | 2.57\% | 61.61\% | 64 18\% | 8.14\% | 17.93\% | 26.06\% | 9.76\% | Person | 2.69\% | 59.67\% | 62.36\% | 7.35\% | $1083 \%$ | 18 18\% | 19.46\% |
| Columbus | 6.85\% | 58.36\% | 65.21\% | 10.55\% | 19.65\% | 30.20\% | 4.60\% | Pitt | 2.10\% | 77.14\% | 79.24\% | 10.03\% | 9.75\% | 19.78\% | 0.99\% |
| Craven | 1.42\% | 81.93\% | 83 36\% | 7.94\% | 7.33\% | 15.27\% | 137\% | Polk | 3.89\% | 85.43\% | 89.33\% | 6.21\% | 188\% | 8.09\% | 2.59\% |
| Cumberland | 0.35\% | 81.90\% | 82.25\% | 9.60\% | 6.50\% | 16.10\% | 1.64\% | Randolph | 1.41\% | 75.12\% | 76.54\% | 10.05\% | $1088 \%$ | $20.83 \%$ | 2.54\% |
| Currituck | 0.88\% | 90.97\% | 9185\% | 4.09\% | 2.51\% | 6.60\% | 155\% | Richmond | 1.98\% | 55.42\% | 57.40\% | 9.51\% | $891 \%$ | 18.42\% | 24.18\% |
| Dare | 0.00\% | 93.46\% | 93.46\% | 2.95\% | 2.57\% | 5.52\% | 1.02\% | Robeson | 3.83\% | 64.13\% | 67.97\% | 13.46\% | 13.20\% | 26.66\% | 5.37\% |
| Davidson | 0.80\% | 80.67\% | 81.47\% | 9.32\% | 6.36\% | 15.68\% | 285\% | Rockingham | 2.32\% | 66.57\% | 68.89\% | 9.57\% | 10.74\% | $2031 \%$ | 10.80\% |
| Davie | 1.48\% | 79.29\% | 80.77\% | 9.11\% | 8.14\% | 17.25\% | 197\% | Rowan | 2.58\% | 71.71\% | 74.29\% | 8.76\% | $1094 \%$ | 19.70\% | 6.01\% |
| Duplin | 4.99\% | 70.01\% | 75.00\% | 10.10\% | 11.94\% | 22.04\% | $296 \%$ | Rutherford | 2.06\% | 61.85\% | 63.92\% | 6.68\% | 20 92\% | 27.60\% | 8.48\% |
| Durham | 0.19\% | 80.92\% | 81 11\% | 6.41\% | 10.91\% | 17.33\% | 156\% | Sampson | 14.13\% | 61.72\% | 75.85\% | 11.94\% | 8.76\% | 20.70\% | 3.45\% |
| Edgecombe | 6.38\% | 66.17\% | 72 55\% | 10.51\% | 12.65\% | 23.16\% | 4.29\% | Scotland | 2.49\% | 66.12\% | 68.60\% | 10.47\% | 1616\% | 26.63\% | 4.77\% |
| Forsyth | 0.37\% | 80.00\% | 80 37\% | 8.44\% | 9.33\% | 17.77\% | 186\% | Stanly | 4.91\% | 74.16\% | 79.07\% | 10.49\% | 7.60\% | 18.09\% | 2.84\% |
| Franklin | 2.69\% | 74.60\% | 77 30\% | 10.70\% | 9.10\% | 19.80\% | 290\% | Stokes | 5.52\% | 64.92\% | 70.44\% | 9.43\% | 5.05\% | 14.48\% | 15.09\% |
| Gaston | 0.68\% | 76.73\% | 77.42\% | 10.08\% | 8.15\% | 18.23\% | 435\% | Surry | 4.82\% | 71.62\% | 76.44\% | 10.07\% | 10 11\% | 20 17\% | 3.39\% |
| Gates | 12.19\% | 70.09\% | 82.27\% | 9.67\% | 5.35\% | 15.02\% | 2.71\% | Swain | 0.57\% | 84.73\% | 85.30\% | 5.52\% | 5.45\% | 10 97\% | 3.73\% |
| Graham | 2.15\% | 85.44\% | 87 59\% | 6.62\% | 3.03\% | 9.65\% | 2.76\% | Transylvania | 0.56\% | 91.23\% | 91.79\% | 4.48\% | 186\% | $634 \%$ | 1.87\% |
| Granville | 5.69\% | 70.05\% | 75.74\% | 10.83\% | 10.22\% | 21.05\% | 3.21\% | Tyrrell | 14.15\% | 72.11\% | 86.26\% | 5.83\% | 5.76\% | 11 59\% | 2.15\% |
| Greene | 9.30\% | 63.58\% | 7288\% | 12.78\% | 10.44\% | 23.22\% | 389\% | Union | 1.69\% | 81.99\% | 83.68\% | 9.41\% | 538\% | 14.79\% | 1.53\% |
| Gui ford | 0.15\% | 79.80\% | 79 95\% | 8.14\% | 9.53\% | 17.66\% | $239 \%$ | Vance | 2.76\% | 74.61\% | 77.38\% | 10.35\% | $954 \%$ | 19 89\% | 2.73\% |
| Halifax | 3.78\% | 67.77\% | 71 55\% | 10.19\% | 12.82\% | 23.01\% | 5.45\% | Wake | 0.30\% | 85.34\% | 85.64\% | 7.09\% | $492 \%$ | 12.01\% | 2.35\% |
| Harnett | 2.02\% | 81.64\% | 83.65\% | 10.12\% | 4.05\% | 14.16\% | $218 \%$ | Warren | 1.68\% | 87.65\% | 89.33\% | 5.03\% | 3.42\% | 8.45\% | 2.22\% |
| Haywood | 2.69\% | 82.48\% | 85 17\% | 6.91\% | 5.84\% | 12.75\% | 2.08\% | Washington | 12.56\% | 63.71\% | 76.27\% | 10.12\% | 7.69\% | $1780 \%$ | 5.93\% |
| Henderson | 1.30\% | 82.35\% | 83.65\% | 7.22\% | 7.41\% | 14.63\% | 1.72\% | Watauga | 1.38\% | 91.66\% | 93.05\% | 4.25\% | 1.76\% | 6.01\% | 0.94\% |
| Hertford | 4.81\% | 65.24\% | 70.05\% | 10.48\% | 14.60\% | 25.08\% | $488 \%$ | Wayne | 3.42\% | 69.27\% | 72.68\% | 10.71\% | $857 \%$ | 19.28\% | 8.03\% |
| Hoke | 2.99\% | 78.16\% | 81 14\% | 9.66\% | 6.89\% | 16.54\% | $231 \%$ | Wi kes | 5.82\% | 75.01\% | 80.83\% | 9.43\% | $694 \%$ | 16 37\% | 2.80\% |
| Hyde | 9.51\% | 79.40\% | 88 91\% | 3.98\% | 4.89\% | 8.87\% | 2.22\% | Wilson | 2.83\% | 68.80\% | 71.63\% | 9.30\% | 17 87\% | 27 17\% | 1.20\% |
| Iredell | 1.50\% | 79.77\% | 81.27\% | 7.52\% | 9.51\% | 17.02\% | 1.70\% | Yadkin | 8.93\% | 69.34\% | 78.27\% | 10.40\% | 8.65\% | 19.05\% | 2.68\% |
| Jackson | 1.41\% | 93.45\% | 9486\% | 2.60\% | 1.12\% | 3.73\% | 1.41\% | Yancey | 3.65\% | 84.73\% | 88.38\% | 6.20\% | 3.65\% | 985\% | 1.77\% |
| Note: Detail may not add to totals due to rounding. Information compiled from source data provided by the NCDOR Local Government Division. |  |  |  |  |  |  |  | All counties | 1.56\% | 80.30\% | 81.86\% | 7.71\% | $751 \%$ | 15.22\% | 2.92\% | Percentage computations generally reflect property valuations as of January 1, 2015 and incorporate revised public service company valuation data from Tables 72 and 73 .

$\dagger$ Percentage computations for classified registered motor vehicles based on tax notices that were issued in accordance with § 105-330.5(a) during calendar year 2015,
net of releases made by that date

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


TABLE 75. -Continued

| County | $\begin{array}{\|c} \hline \mathbf{R} \\ \mathbf{a} \\ \mathbf{t} \\ \mathrm{e} \\ \mathbf{\%} \\ \hline \end{array}$ | Fiscal year 2012-2013 |  |  |  | $\begin{array}{\|c\|} \hline \mathbf{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ \\ \% \\ \hline \end{array}$ | Fiscal year 2013-2014 |  |  |  | $\begin{aligned} & \mathrm{R} \\ & \mathbf{a} \\ & \mathbf{t} \\ & \mathrm{e} \end{aligned}$ | Fiscal year 2014-2015 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | Land transfer tax $[1 \%$ rate $]$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax $[1 \%$ rate $]$ | Land transfer tax $[1 \%$ rate $]$ | $\begin{gathered} \text { License } \\ \text { taxes } \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | Land transfer tax $[1 \%$ rate $]$ | License taxes |
|  |  | [\$] | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | [\$] |
| Guilford | 3 | 4,576,426 |  |  | 192,116 | 3 | 4,979,148 |  |  | 142,215 | 3 | 5,502,984 |  |  | 180,239 |
| Halifax | 5 | 701,500 |  |  | 26,018 | 5 | 710,527 |  |  | 21,852 | 5 | 793,819 |  |  | 25,058 |
| Harnett | 6 | 412,486 |  |  |  | 6 | 430,146 |  |  |  | 6 |  |  |  |  |
| Haywood | 4 | 983,444 |  |  | 28,920 | 4 | 1,003,097 |  |  | 28,620 | 4 | 1,083,221 |  |  | 33,420 |
| Henderson | 5 | 1,245,722 |  |  | 18,414 | 5 | 1,417,955 |  |  | 14,642 | 5 | 1,564,862 |  |  | 16,695 |
| Hertford | 3 |  |  |  |  |  |  |  |  |  |  | 47.410 |  |  |  |
| Hoke | 3 |  |  |  | 1,747,006 | 3 | 46,927 |  |  | 20,392 | 3 | 47,410 |  |  | 16,358 |
| Hyde | 3 | 424,528 |  |  | 945 | 3 | 442,326 |  |  |  | 3 | 463,960 |  |  |  |
| Iredell |  |  |  |  | 81,835 |  |  |  |  | 101,260 |  |  |  |  | 73,244 |
| Jackson | 3 | 316,402 |  |  | 25,484 | 4 | 744,133 |  |  | 27,461 | 4 | 840,969 |  |  | 25,501 |
| Johnston | 3 | 575,687 |  |  | 69,782 | 3 | 625,749 |  |  | 69,285 | 3 | 700,788 |  |  | 71,701 |
| Jones |  |  |  |  | 3,175 |  |  |  |  | 3,565 |  |  |  |  | 2,638 |
| Lee | 3 | 181,829 |  |  | 15,727 | 3 | 203,071 |  |  | 17,112 | 3 | 203,237 |  |  | 3,445 |
| Lenoir | 3 | 191,730 |  |  | 21,411 | 3 | 225,693 |  |  | 20,460 | 3 | 197,979 |  |  | 20,102 |
| Lincoln |  |  |  |  | 29,580 |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Macon | 3 | 539,038 |  |  | 114,037 | 3 | 592,366 |  |  | 108,719 | 3 | 695,393 |  |  | 114,542 |
| Madison | 5 | 167,352 |  |  | 9,720 | 5 | 185,459 |  |  | 9,120 | 5 | 235,141 |  |  | 11,340 |
| Martin | 6 | 225,049 |  |  | 6,650 | 6 | 272,022 |  |  | 5,610 | 6 | 266,613 |  |  | 4,110 |
| McDowell | 5 | 321,418 |  |  | 16,970 | 5 | 357,610 |  |  | 613 | 5 | 391,620 |  |  | 493 |
| Mecklenburg | 8 | 40,777,103 | 24,702,3 |  | 262,343 | 8 | 43,674,250 | 26,303,672 |  | 360,010 | 8 | 49,117,187 | 29,235,36 |  | 382,811 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Mitchell | 3 | 50,832 |  |  | 7,020 | 3 | 52,232 |  |  | 5,460 | 3 | 55,281 |  |  | 5,580 |
| Montgomery | 3 | 27,975 |  |  | 1,762 | 3 | 27,951 |  |  | 10,435 | 3 | 32,576 |  |  | 9,935 |
| Moore | 3 | 1,266,403 |  |  | 46,990 | 3 | 1,629,703 |  |  | 46,655 | 3 | 1,400,139 |  |  | 41,358 |
| Nash | 5 | 1,287,112 |  |  | 265,779 | 5 | 1,255,424 |  |  | 257,889 | 5 | 1,349,341 |  |  | 153,192 |
| New Hanover $\dagger$ | 3 | 4,121,712 |  |  | 672,292 | 3 | 4,348,584 |  |  | 671,957 | 3 | 4,955,993 |  |  | 52,803 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Northampton | 6 | 40,588 |  |  | 5,045 | 6 | 43,721 |  |  | 4,225 | 6 | 58,643 |  |  | 6,210 |
| Onslow | 3 | 1,710,390 |  |  | 87,451 | 3 | 1,742,900 |  |  | 90,101 | 3 | 1,740,989 |  |  | 69,929 |
| Orange | 3 | 1,054,181 |  |  | 542,321 | 3 | 1,257,874 |  |  | 541,803 | 3 | 1,357,706 |  |  | 523,074 |
| Pamlico |  |  |  |  |  |  |  |  |  | 985 |  |  |  |  | 5,145 |
| Pasquotank | 6 | 493,870 |  | 775,4 | 7,980 | 6 | 509,460 |  | 913,026 | 8,600 | 6 | 552,763 |  | 804,935 | 9,345 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Perquimans | 3 |  |  |  | 194,624 | 3 | 9,438 |  | 210,972 | 15,120 | 3 | 5,347 |  | 278,116 |  |
| Person | 6 | 185,621 |  |  | 23,273 | 6 | 209,947 |  | 210,972 | 10,950 | 6 | 221,528 |  | 278,116 | 10,910 |
| Pitt | 6 | 1,613,657 |  |  | 9,438 | 6 | 1,689,561 |  |  | 8,785 | 6 | 1,838,338 |  |  | 8,535 |
| Polk | 3 | 69,564 |  |  | 3,920 | 3 | 76,154 |  |  | 2,850 | 3 | 117,868 |  |  | 4,700 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Randolph | 5 | 719,846 |  |  | 119,894 | 5 | 780,476 |  |  | 116,708 | 5 | 853,511 |  |  |  |
| Richmond | 3 | 311,904 |  |  | 4,634 | 3 | 315,001 |  |  | 5,057 | 3 | 335,425 |  |  | 5,034 |
| Robeson |  |  |  |  | 43,142 |  |  |  |  | 48,183 |  |  |  |  | 45,119 |
| Rockingham | 3 | 176,702 |  |  | 47,497 | 3 | 184,719 |  |  | 51,389 | 3 | 200,258 |  |  | 73,489 |
| Rowan | 3 | 320,791 |  |  | 86,257 | 3 | 341,732 |  |  | 84,899 | 3 | 372,198 |  |  | 77,614 |

TABLE 75. -Continued


Detail may not add to totals due to rounding.

$\dagger$ New Hanover Occupancy Tax is $\mathbf{3 \%}$ countywide with an additional $3 \%$ in unincorporated areas.
$\dagger$ Applicable only in unincorporated areas.

| Municipality | R Fiscal year 2012-2013 |  |  |  | $\left[\begin{array}{c} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ \mathrm{o} \end{array}\right.$ | Fiscal year 2013-2014 |  |  | $\begin{array}{\|l\|} \hline \mathbf{R} \\ \mathbf{a} \\ \mathbf{t} \\ \mathrm{e} \\ \\ \% \end{array}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ |  | License <br> taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ |  | Occupancy tax [see rate column] | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Alamance |  |  |  |  |  |  |  |  |  |  |  |  |
| Alamance |  |  |  | 475 |  |  |  | 250 |  |  |  | 250 |
| Burlington* |  |  |  | 562,546 |  |  |  | 562,491 |  |  |  | 3,875 |
| Elon |  |  |  | 6,568 |  |  |  | 5,736 |  |  |  | 3,470 |
| Gibsonville* |  |  |  | 10,685 |  |  |  | 10,845 |  |  |  | 5,787 |
| Graham |  |  |  | 46,241 |  |  |  | 41,717 |  |  |  | 545 |
| Green Level |  |  |  | 1,243 |  |  |  | 1,759 |  |  |  | 2,067 |
| Haw River |  |  |  | 21,890 |  |  |  | 21,306 |  |  |  | 21,698 |
| Mebane* |  |  |  | 168,465 |  |  |  | 204,683 |  |  |  | 5,457 |
| Ossipee |  |  |  |  |  |  |  |  |  |  |  |  |
| Swepsonville |  |  |  |  |  |  |  |  |  |  |  |  |
| Alexander |  |  |  |  |  |  |  |  |  |  |  |  |
| Taylorsville |  |  |  | 45,201 |  |  |  | 51,156 |  |  |  | 6,416 |
| Alleghany |  |  |  |  |  |  |  |  |  |  |  |  |
| Sparta |  |  |  | 2,968 |  |  |  | 3,645 |  |  |  | 1,990 |
| Anson |  |  |  |  |  |  |  |  |  |  |  |  |
| Ansonville |  |  |  | 48 |  |  |  |  |  |  |  |  |
| Lilesville |  |  |  | 154 |  |  |  | 95 |  |  |  |  |
| McFarlan |  |  |  |  |  |  |  |  |  |  |  |  |
| Morven |  |  |  |  |  |  |  |  |  |  |  |  |
| Peachland |  |  |  |  |  |  |  |  |  |  |  |  |
| Polkton |  |  |  |  |  |  |  |  |  |  |  |  |
| Wadesboro |  |  |  | 45,156 |  |  |  | 23,803 |  |  |  | 2,110 |
| Ashe |  |  |  |  |  |  |  |  |  |  |  |  |
| Jefferson |  |  |  |  |  |  |  |  |  |  |  |  |
| Lansing |  |  |  |  |  |  |  |  |  |  |  |  |
| West Jefferson | 3 | 35,092 |  | 12,909 | 3 | 78,121 |  | 10,357 | 3 | 40,50 |  | 10,103 |
| Avery |  |  |  |  |  |  |  |  |  |  |  |  |
| Banner Elk | 6 | 127,952 |  | 3,617 | 6 | 141,494 |  | 2,079 | 6 | 145,63 |  | 510 |
| Beech Mountain** |  |  |  |  |  |  |  |  |  |  |  |  |
| Crossnore |  |  |  |  |  |  |  |  |  |  |  |  |
| Elk Park |  |  |  | 30 |  |  |  | 30 |  |  |  | 30 |
| Grandfather Village |  |  |  |  |  |  |  |  |  |  |  |  |
| Newland |  |  |  | 1,023 |  |  |  | 1,305 |  |  |  | 1,280 |
| Seven Devils* |  |  |  |  |  |  |  |  |  |  |  |  |
| Sugar Mountain | 6 | 211,178 |  |  | 6 | 236,768 |  |  | 6 | 248,07 |  |  |
| Beaufort |  |  |  |  |  |  |  |  |  |  |  |  |
| Aurora |  |  |  | 1,609 |  |  |  | 1,719 |  |  |  |  |
| Bath |  |  |  | 400 |  |  |  | 325 |  |  |  |  |
| Belhaven |  |  |  | 4,473 |  |  |  | 3,825 |  |  |  |  |
| Chocowinity |  |  |  | 5,795 |  |  |  | 5,425 |  |  |  | 7,220 |
| Pantego |  |  |  |  |  |  |  |  |  |  |  |  |
| Washington | 6 | 209,346 |  | 215,339 | 6 | 222,208 |  | 191,291 | 6 | 247,18 |  | 166,303 |
| Washington Park |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $\begin{gathered} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ \% \end{gathered}$ | Fiscal year 2013-2014 |  |  | $\begin{aligned} & \mathrm{R} \\ & \mathrm{a} \\ & \mathrm{t} \\ & \mathrm{e} \\ & 0 \end{aligned}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\left.\begin{array}{c}\text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]}\end{array}\right]$ | License <br> taxes |  | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | Meals <br> tax$[1 \%$ rate $]$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License <br> taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Askewville |  |  |  |  |  |  |  |  |  |  |  |  |
| Aulander |  |  |  |  |  |  |  |  |  |  |  |  |
| Autander |  |  |  |  |  |  |  |  |  |  |  |  |
| Colerain |  |  |  |  |  |  |  | 265 |  |  |  | 206 |
| Kelford |  |  |  |  |  |  |  |  |  |  |  |  |
| Lewiston-Woodville |  |  |  | 400 |  |  |  | 158 |  |  |  | 277 |
| Powellsville |  |  |  |  |  |  |  |  |  |  |  |  |
| Roxobel |  |  |  |  |  |  |  |  |  |  |  | 50 |
| Windsor |  |  |  | 3,246 |  |  |  | 868 |  |  |  |  |
| Bladen |  |  |  |  |  |  |  |  |  |  |  |  |
| Bladenboro |  |  |  | 19,075 |  |  |  | 3,689 |  |  |  | 10,485 |
| Clarkton |  |  |  | 1,990 |  |  |  | 2,040 |  |  |  | 2,176 |
| Dublin |  |  |  | 758 |  |  |  | 7,612 |  |  |  |  |
| East Arcadia |  |  |  |  |  |  |  |  |  |  |  |  |
| Elizabethtown |  |  |  | 91,325 |  |  |  | 48,769 |  |  |  | 36,284 |
| Tar Heel |  |  |  |  |  |  |  | 969 |  |  |  |  |
| White Lake |  |  |  | 10,621 |  |  |  | 11,307 |  |  |  | 5,064 |
| Brunswick |  |  |  |  |  |  |  |  |  |  |  |  |
| Bald Head Island $\dagger$ | 6 | 940,528 |  |  | 6 | 1,014,740 |  |  | 6 | 1,061,25 |  |  |
| Belville |  |  |  | 4,818 |  |  |  | 7,337 |  |  |  | 1,955 |
| Boiling Spring Lakes |  |  |  | 8,592 |  |  |  | 5,261 |  |  |  |  |
| Bolivia |  |  |  |  |  |  |  |  |  |  |  |  |
| Calabash |  |  |  | 8,690 |  |  |  | 6,456 |  |  |  | 635 |
| Carolina Shores |  |  |  | 110,575 |  |  |  | 4,846 |  |  |  | 792 |
| Caswell Beach | 6 | 287,116 |  | 5,288 | 6 | 259,580 |  | 5,638 | 6 | 290,21 |  | 2,013 |
| Holden Beach | 6 | 1,631,922 |  | 7,471 | 6 | 1,705,534 |  | 7,199 | 6 | 1,753,18 |  |  |
| Leland | 3 |  |  | 90,039 | 3 | 117,887 |  | 89,789 | 3 | 141,35 |  | 91,530 |
| Navassa |  |  |  |  |  |  |  |  |  |  |  |  |
| Northwest |  |  |  | 1,315 |  |  |  | 1,530 |  |  |  |  |
| Oak Island | 5 | 1,128,868 |  | 13,305 | 5 | 1,166,651 |  | 16,444 | 5 | 1,284,18 |  |  |
| Ocean Isle Beach | 6 | 2,018,515 |  | 29,854 | 6 | 2,110,446 |  | 22,769 | 6 | 2,250,98 |  | 4,178 |
| Sandy Creek |  |  |  |  |  |  |  |  |  |  |  |  |
| Shallotte | 3 | 58,758 |  | 26,863 | 3 | 64,552 |  | 23,280 | 3 | 65,86 |  |  |
| Southport | 3 | 69,527 |  | 25,193 | 3 | 84,007 |  | 22,044 | 3 | 80,13 |  | 4,362 |
| St James |  |  |  |  |  |  |  |  |  |  |  |  |
| Sunset Beach | 5 | 890,124 |  | 505 | 5 | 739,268 |  | 550 | 5 | 923,5 |  | 435 |
| Varnamtown |  |  |  |  |  |  |  |  |  |  |  |  |
| Buncombe |  |  |  |  |  |  |  |  |  |  |  |  |
| Asheville |  |  |  | 2,190,670 |  |  |  | 2,110,546 |  |  |  | 2,726,373 |
| Biltmore Forest |  |  |  |  |  |  |  |  |  |  |  |  |
| Black Mountain |  |  |  |  |  |  |  | 30,213 |  |  |  |  |
| Montreat |  |  |  |  |  |  |  |  |  |  |  |  |
| Weaverville |  |  |  | 92,902 |  |  |  | 101,440 |  |  |  | 101,640 |
| Woodfin |  |  |  | 88,334 |  |  |  | 60,409 |  |  |  | 51,825 |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | R | Fiscal year 2013-2014 |  |  | $\left[\begin{array}{c} \mathbf{R} \\ \mathbf{a} \\ \mathbf{t} \\ \mathbf{e} \\ \mathbf{o} \end{array}\right.$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a t e | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \\ \hline \end{gathered}$ | a $\mathbf{t}$ $\mathbf{e}$ | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ |  | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[\mathbf{1 \%} \text { rate }]} \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Burke |  |  |  |  |  |  |  |  |  |  |  |  |
| nelly Springs |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 1,058 |  |  |  |  |  |  |  |  |
| Glen Alpine |  |  |  | 1,058 |  |  |  | 1,083 |  |  |  |  |
| Hickory** |  |  |  |  |  |  |  |  |  |  |  |  |
| Hildebran |  |  |  |  |  |  |  |  |  |  |  |  |
| Long View** |  |  |  |  |  |  |  |  |  |  |  |  |
| Morganton |  |  |  | 300,547 |  |  |  | 183,143 |  |  |  | 189,008 |
| Rhodhiss** |  |  |  |  |  |  |  |  |  |  |  |  |
| Rutherford College |  |  |  |  |  |  |  |  |  |  |  |  |
| Valdese |  |  |  |  |  |  |  |  |  |  |  |  |
| Cabarrus |  |  |  |  |  |  |  |  |  |  |  |  |
| Concord |  |  |  | 2,012,364 |  |  |  | 2,724,395 |  |  |  | 2,037,839 |
| Harrisburg |  |  |  | 16,190 |  |  |  | 14,266 |  |  |  | 13,364 |
| Kannapolis* |  |  |  | 762,031 |  |  |  | 1,070,782 |  |  |  | 836,776 |
| Locust** |  |  |  |  |  |  |  |  |  |  |  |  |
| Midland |  |  |  | 608 |  |  |  | 1,177 |  |  |  | 1,044 |
| Mount Pleasant |  |  |  |  |  |  |  |  |  |  |  |  |
| Caldwell |  |  |  |  |  |  |  |  |  |  |  |  |
| Blowing Rock** |  |  |  |  |  |  |  |  |  |  |  |  |
| Cajah Mountain |  |  |  |  |  |  |  |  |  |  |  |  |
| Cedar Rock |  |  |  |  |  |  |  |  |  |  |  |  |
| Gamewell |  |  |  |  |  |  |  |  |  |  |  |  |
| Granite Falls |  |  |  | 77,855 |  |  |  | 59,398 |  |  |  | 57,249 |
| Hickory** |  |  |  |  |  |  |  |  |  |  |  |  |
| Hudson |  |  |  |  |  |  |  |  |  |  |  |  |
| Lenoir | 3 | 63,335 |  | 288,630 | 3 | 71,883 |  | 162,778 | 3 | 88,99 |  | 156,070 |
| Rhodhiss* |  |  |  |  |  |  |  |  |  |  |  |  |
| Sawmills |  |  |  |  |  |  |  |  |  |  |  |  |
| Camden |  |  |  |  |  |  |  |  |  |  |  |  |
| Elizabeth City** |  |  |  |  |  |  |  |  |  |  |  |  |
| Carteret |  |  |  |  |  |  |  |  |  |  |  |  |
| Atlantic Beach |  |  |  |  |  |  |  | 549,534 |  |  |  | 538,340 |
| Beaufort |  |  |  |  |  |  |  | 21,754 |  |  |  | 8,920 |
| Bogue |  |  |  |  |  |  |  |  |  |  |  |  |
| Cape Carteret |  |  |  |  |  |  |  | 10,853 |  |  |  | 380 |
| Cedar Point |  |  |  |  |  |  |  | 6,189 |  |  |  |  |
| Emerald Isle |  |  |  |  |  |  |  |  |  |  |  |  |
| Indian Beach |  |  |  |  |  |  |  | 1,005 |  |  |  | 483 |
| Morehead City |  |  |  |  |  |  |  | 67,129 |  |  |  | 47,033 |
| Newport |  |  |  |  |  |  |  | 23,964 |  |  |  |  |
|  |  |  |  |  |  |  |  | 1,960 |  |  |  |  |
| Peletier |  |  |  |  |  |  |  | 1,960 |  |  |  | 350 |
| Pine Knoll Shores |  |  |  |  |  |  |  | 30,378 |  |  |  | 26,219 |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | R | Fiscal year 2013-2014 |  |  | $\left[\begin{array}{c} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ \mathrm{a} \end{array}\right]$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ |  | License taxes | a | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |  | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Caswell |  |  |  |  |  |  |  |  |  |  |  |  |
| Milton |  |  |  |  |  |  |  |  |  |  |  |  |
| Yanceyville |  |  |  |  |  |  |  |  |  |  |  |  |
| Catawba |  |  |  |  |  |  |  |  |  |  |  |  |
| Brookford |  |  |  |  |  |  |  |  |  |  |  |  |
| Catawba |  |  |  |  |  |  |  |  |  |  |  |  |
| Claremont | 4 | 6,760 |  |  | 4 |  |  |  | 4 | 2,830 |  |  |
| Conover |  |  |  | 277,219 |  |  |  | 138,015 |  |  |  | 236,568 |
| Hickory* | 6 | 1,322,744 |  | 1,301,746 | 6 | 1,418,592 |  | 1,351,882 | 6 | 1,616,179 |  | 1,283,208 |
| Long View* |  |  |  | 67,289 |  |  |  | 328,280 |  |  |  | 327,464 |
| Maiden* |  |  |  |  |  |  |  |  |  |  |  |  |
| Newton |  |  |  | 40,730 |  |  |  | 410 |  |  |  | 260 |
| Chatham |  |  |  |  |  |  |  |  |  |  |  |  |
| Cary** |  |  |  |  |  |  |  |  |  |  |  |  |
| Goldston |  |  |  | 286 |  |  |  | 293 |  |  |  |  |
| Pittsboro |  |  |  | 11,025 |  |  |  | 7,556 |  |  |  | 465 |
| Siler City |  |  |  | 133,302 |  |  |  | 139,366 |  |  |  | 100,177 |
| Cherokee |  |  |  |  |  |  |  |  |  |  |  |  |
| Andrews |  |  |  | 5,259 |  |  |  | 4,992 |  |  |  | 5,538 |
| Murphy |  |  |  |  |  |  |  |  |  |  |  |  |
| Chowan |  |  |  |  |  |  |  |  |  |  |  |  |
| Edenton |  |  |  | 83,550 |  |  |  | 93,316 |  |  |  | 68,406 |
| Clay |  |  |  |  |  |  |  |  |  |  |  |  |
| Hayesville |  |  |  |  |  |  |  |  |  |  |  |  |
| Cleveland |  |  |  |  |  |  |  |  |  |  |  |  |
| Belwood |  |  |  |  |  |  |  |  |  |  |  |  |
| Boiling Springs | 3 | 15,795 |  | 2,570 | 3 | 15,992 |  | 2,177 | 3 | 17,558 |  | 1,810 |
| Casar |  |  |  |  |  |  |  |  |  |  |  |  |
| Earl |  |  |  |  |  |  |  |  |  |  |  |  |
| Fallston |  |  |  | 75 |  |  |  | 45 |  |  |  | 45 |
| Grover |  |  |  | 8,500 | 3 | 3,037 |  | 515 | 3 | 3,565 |  |  |
| Kings Mountain* | 3 | 76,183 |  | 958 | 3 | 83,410 |  | 14,807 | 3 | 106,403 |  | 15,607 |
| Kingstown |  |  |  |  |  |  |  |  |  |  |  |  |
| Lattimore |  |  |  |  |  |  |  |  |  |  |  |  |
| Lawndale |  |  |  |  |  |  |  |  |  |  |  |  |
| Mooresboro |  |  |  |  |  |  |  |  |  |  |  |  |
| Patterson Springs |  |  |  |  |  |  |  |  |  |  |  |  |
| Polkville |  |  |  | 45 |  |  |  | 50 |  |  |  | 60 |
| Shelby | 3 | 138,506 |  |  | 3 | 140,213 |  | 8,750 | 3 | 161,325 |  | 7,845 |
| Waco |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | R Fiscal year 2013-2014 |  |  |  | $\begin{aligned} & \mathbf{R} \\ & \mathbf{a} \\ & \mathbf{t} \\ & \mathbf{e} \\ & \% \end{aligned}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \\ \hline \end{gathered}$ | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | Meals <br> tax <br> $[1 \%$ rate $]$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Columbus |  |  |  |  |  |  |  |  |  |  |  |  |
| Boardman |  |  |  |  |  |  |  |  |  |  |  |  |
| Bolton |  |  |  |  |  |  |  | 421 |  |  |  | 209 |
| Brunswick |  |  |  | 14,925 |  |  |  | 620 |  |  |  | 50 |
| Cerro Gordo |  |  |  |  |  |  |  |  |  |  |  |  |
| Chadbourn |  |  |  | 14,344 |  |  |  | 26,007 |  |  |  | 2,291 |
| Fair Bluff |  |  |  |  |  |  |  | 882 |  |  |  |  |
| Lake Waccamaw |  |  |  | 3,596 |  |  |  | 1,974 |  |  |  | 262 |
| Sandyfield |  |  |  |  |  |  |  |  |  |  |  |  |
| Tabor City |  |  |  | 28,291 |  |  |  | 48,533 |  |  |  | 110 |
| Whiteville |  |  |  | 142,991 |  |  |  | 75,205 |  |  |  | 57,050 |
| Craven |  |  |  |  |  |  |  |  |  |  |  |  |
| Bridgeton |  |  |  | 1,696 |  |  |  | 1,634 |  |  |  | 1,608 |
| Cove City |  |  |  | 180 |  |  |  | 296 |  |  |  |  |
| Dover |  |  |  |  |  |  |  |  |  |  |  |  |
| Havelock |  |  |  | 144,998 |  |  |  | 102,282 |  |  |  | 1,930 |
| New Bern |  |  |  |  |  |  |  | 284,002 |  |  |  | 268,509 |
| River Bend |  |  |  | 4,154 |  |  |  | 6,293 |  |  |  | 5,957 |
| Trent Woods |  |  |  | 2,757 |  |  |  | 2,367 |  |  |  | 4,026 |
| Vanceboro |  |  |  | 2,995 |  |  |  | 3,156 |  |  |  | 3,219 |
| Cumberland |  |  |  |  |  |  |  |  |  |  |  |  |
| Eastover |  |  |  |  |  |  |  |  |  |  |  |  |
| Falcon* |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Godwin |  |  |  |  |  |  |  |  |  |  |  |  |
| Hope Mills |  |  |  | 379,960 |  |  |  | 379,960 |  |  |  | 50,025 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Spring Lake |  |  |  | 153,314 |  |  |  | 93,372 |  |  |  | 66,269 |
| Stedman |  |  |  | 10,020 |  |  |  | 10,286 |  |  |  | 5,088 |
| Wade |  |  |  |  |  |  |  |  |  |  |  |  |
| Currituck |  |  |  |  |  |  |  |  |  |  |  |  |
| Dare |  |  |  |  |  |  |  |  |  |  |  |  |
| Duck |  |  |  |  |  |  |  |  |  |  |  |  |
| Kill Devil Hills |  |  |  | 39,387 |  |  |  | 40,087 |  |  |  | 29,062 |
| Kitty Hawk |  |  |  |  |  |  |  |  |  |  |  |  |
| Manteo |  |  |  | 16,351 |  |  |  | 19,735 |  |  |  | 10,004 |
| Nags Head |  |  |  | 59,792 |  |  |  | 46,609 |  |  |  | 27,401 |
| Southern Shores |  |  |  |  |  |  |  |  |  |  |  |  |
| Davidson |  |  |  |  |  |  |  |  |  |  |  |  |
| Denton |  |  |  |  |  |  |  |  |  |  |  |  |
| High Point** |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | 6 | 304,41 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Thomasville* | 6 | 87,268 |  | 46,518 | 6 | 115,480 |  | 45,313 | 6 | 125,54 |  | 8,435 |
| Wallburg |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued


TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $\mathbf{R}$$\mathbf{a}$$\mathbf{t}$$\mathbf{e}$$\mathbf{o}$ | Fiscal year 2013-2014 |  |  |  | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |  | ```Occupancy tax [see rate column]``` | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Franklin |  |  |  |  |  |  |  |  |  |  |  |  |
| Bunn |  |  |  | 1,154 |  |  |  |  |  |  |  |  |
| Centerville |  |  |  |  |  |  |  |  |  |  |  |  |
| Franklinton |  |  |  | 37,011 |  |  |  | 11,132 |  |  |  | 12,172 |
| Louisburg |  |  |  | 90,365 |  |  |  | 43,364 |  |  |  | 22,130 |
| Wake Forest** |  |  |  |  |  |  |  |  |  |  |  |  |
| Youngsville |  |  |  | 13,137 |  |  |  | 7,604 |  |  |  | 5,654 |
| Gaston |  |  |  |  |  |  |  |  |  |  |  |  |
| Belmont | 3 | 75,601 |  | 27,686 | 3 | 76,344 |  | 16,224 | 3 | 85,06 |  | 50,717 |
| Bessemer City |  |  |  | 85,538 |  |  |  | 6,564 |  |  |  |  |
| Cherryville |  |  |  | 7,172 |  |  |  | 6,902 |  |  |  | 6,373 |
| Cramerton |  |  |  | 423 |  |  |  | 125 |  |  |  | 115 |
| Dallas |  |  |  | 20,920 |  |  |  | 16,581 |  |  |  | 5,224 |
| Gastonia | 3 | 462,765 |  | 995,325 | 3 | 474,255 |  | 1,379,268 | 3 | 567,49 |  | 1,108,505 |
| High Shoals* |  |  |  | 200 |  |  |  | 175 |  |  |  | 125 |
| Kings Mountain** |  |  |  |  |  |  |  |  |  |  |  |  |
| Lowell |  |  |  | 25,468 |  |  |  | 3,545 |  |  |  | 3,670 |
| McAdenville |  |  |  | 50 |  |  |  | 75 |  |  |  | 50 |
| Mount Holly | 3 | 68,558 |  | 18,397 | 3 | 72,781 |  | 12,347 | 3 | 81,13 |  | 12,830 |
| Ranlo |  |  |  |  |  |  |  |  |  |  |  |  |
| Spencer Mountain |  |  |  |  |  |  |  |  |  |  |  |  |
| Stanley |  |  |  |  |  |  |  |  |  |  |  |  |
| Gates |  |  |  |  |  |  |  |  |  |  |  |  |
| Gatesville |  |  |  |  |  |  |  |  |  |  |  |  |
| Graham |  |  |  |  |  |  |  |  |  |  |  |  |
| Fontana Dam |  |  |  |  | 3 | 73,338 |  |  | 3 | 70,76 |  |  |
| Lake Santeetlah |  |  |  |  |  |  |  |  |  |  |  |  |
| Robbinsville |  |  |  |  | 3 | 10,438 |  |  | 3 | 27,56 |  |  |
| Granville |  |  |  |  |  |  |  |  |  |  |  |  |
| Butner |  |  |  | 123,325 |  |  |  | 117,821 |  |  |  | 72,349 |
| Creedmoor |  |  |  | 42,828 |  |  |  | 49,929 |  |  |  | 37,623 |
| Oxford |  |  |  | 402,000 |  |  |  | 322,059 |  |  |  | 681 |
| Stem |  |  |  |  |  |  |  |  |  |  |  |  |
| Stovall |  |  |  |  |  |  |  | 10,730 |  |  |  | 3,091 |
| Greene |  |  |  |  |  |  |  |  |  |  |  |  |
| Hookerton |  |  |  |  |  |  |  |  |  |  |  |  |
| Snow Hill |  |  |  |  |  |  |  |  |  |  |  |  |
| Walstonburg |  |  |  | 192 |  |  |  | 172 |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $\left[\begin{array}{c} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ 0 \end{array}\right.$ | Fiscal year 2013-2014 |  |  | R$\mathbf{a}$$\mathbf{t}$e$\%$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | Occupancy <br> tax <br> [see rate <br> column] | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ |  | Occupancy tax [see rate column] | Meals tax [1\% rate] | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ |  | Occupancy tax [see rate column] | Meals tax [1\% rate] | License taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Guilford$\quad$ Archdale**Burlington**Gibsonville**GreensboroHigh Point*JamestownKernersville**Oak RidgePleasant GardenSedaliaStokesdaleSummerfieldWhitsett |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 3 | 3,974,053 |  | 6,103,576 | 3 | 4,338,541 |  | 6,279,119 | 3 | 4,824,44 |  | 5,672,714 |
|  | 3 | 303,244 |  | 2,817,112 | 3 | 326,624 |  | 2,930,055 | 3 | 362,42 |  | 2,733,639 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 17,500 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 140 |  |  |  | 230 |  |  |  | 70 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | 134 |  |  |  | 282 |  |  |  | 282 |
| Halifax |  |  |  |  |  |  |  |  |  |  |  |  |
| Enfield |  |  |  | 36,021 |  |  |  | 17,703 |  |  |  | 20,603 |
| Halifax |  |  |  | 123 |  |  |  | 100 |  |  |  | 75 |
| Hobgood |  |  |  | 223 |  |  |  | 143 |  |  |  |  |
| Littleton |  |  |  | 7,303 |  |  |  | 7,945 |  |  |  | 497 |
| Roanoke Rapids | 1 | 122,648 |  | 316,069 | 1 | 122,508 |  | 512,044 | 1 | 135,80 |  | 378,455 |
| Scotland Neck |  |  |  | 13,964 |  |  |  | 15,058 |  |  |  | 9,924 |
| Weldon |  |  |  | 13,912 |  |  |  | 2,945 |  |  |  | 1,767 |
| Harnett |  |  |  |  |  |  |  |  |  |  |  |  |
| Angier |  |  |  | 19,025 |  |  |  | 8,248 |  |  |  |  |
| Broadway** |  |  |  |  |  |  |  |  |  |  |  |  |
| Coats |  |  |  | 8,010 |  |  |  | 3,145 |  |  |  |  |
| Dunn |  |  |  | 230,609 | 6 | 430,146 |  | 90,158 | 6 | 437,75 |  |  |
| Erwin |  |  |  | 7,399 |  |  |  | 7,396 |  |  |  | 3,860 |
| Lillington |  |  |  | 12,023 |  |  |  | 9,822 |  |  |  | 28,244 |
| Haywood |  |  |  |  |  |  |  |  |  |  |  |  |
| Canton |  |  |  | 60,946 |  |  |  | 27,966 |  |  |  | 19,513 |
| Clyde |  |  |  | 315 |  |  |  | 198 |  |  |  |  |
| Maggie Valley |  |  |  | 29,667 |  |  |  | 16,346 |  |  |  | 2,586 |
| Waynesville |  |  |  | 119,165 |  |  |  | 136,791 |  |  |  | 132,933 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Henderson |  |  |  |  |  |  |  |  |  |  |  |  |
| Fletcher |  |  |  | 49,987 |  |  |  | 35,735 |  |  |  | 11,600 |
| Hendersonville |  |  |  | 519,295 |  |  |  | 386,373 |  |  |  | 388,538 |
| Laurel Park |  |  |  | 29,086 |  |  |  | 28,219 |  |  |  | 28,131 |
| Mills River |  |  |  |  |  |  |  |  |  |  |  |  |
| Saluda** |  |  |  |  |  |  |  |  |  |  |  |  |
| Hertford |  |  |  |  |  |  |  |  |  |  |  |  |
| Ahoskie | 3 | 44,973 |  | 279,276 | 3 | 54,429 |  | 316,819 | 3 | 45,11 |  | 102,002 |
| Cofield |  |  |  |  |  |  |  | 355 |  |  |  |  |
| Como |  |  |  |  |  |  |  |  |  |  |  |  |
| Harrellsville |  |  |  |  |  |  |  |  |  |  |  |  |
| Murfreesboro |  |  |  | 6,405 | 3 | 1,128 |  | 6,205 | 3 |  |  | 6,030 |
| Winton |  |  |  | 1,260 |  |  |  | 3,198 |  |  |  | 556 |

TABLE 76. -Continued


TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $\left[\begin{array}{c} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ 0 \end{array}\right]$ | Fiscal year 2013-2014 |  |  | $\begin{gathered} \hline \mathbf{R} \\ \mathbf{a} \\ \mathbf{t} \\ \mathbf{e} \\ \% \end{gathered}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a t e | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \\ \hline \end{gathered}$ |  | ```Occupancy tax [see rate column]``` | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ |  | ```Occupancy tax [see rate column]``` | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bear Grass |  |  |  |  |  |  |  |  |  |  |  |  |
| Everetts |  |  |  | 175 |  |  |  | 203 |  |  |  | 284 |
| Hamilton |  |  |  |  |  |  |  |  |  |  |  |  |
| Hassell |  |  |  |  |  |  |  |  |  |  |  |  |
| Jamesville |  |  |  | 470 |  |  |  | 470 |  |  |  | 120 |
| Oak City |  |  |  |  |  |  |  |  |  |  |  |  |
| Parmele |  |  |  |  |  |  |  |  |  |  |  |  |
| Robersonville |  |  |  | 11,791 |  |  |  | 10,810 |  |  |  | 7,636 |
| Williamston |  |  |  | 109,590 |  |  |  | 86,075 |  |  |  | 21,431 |
| McDowell |  |  |  |  |  |  |  |  |  |  |  |  |
| Marion |  |  |  | 83,169 |  |  |  | 108,076 |  |  |  | 83,575 |
| Old Fort |  |  |  | 2,748 |  |  |  | 2,830 |  |  |  | 3,118 |
| Mecklenburg |  |  |  |  |  |  |  |  |  |  |  |  |
| Charlotte |  |  |  | 34,519,138 |  |  |  | 32,629,165 | 6 | 17,924,79 |  | 14,753,558 |
| Cornelius |  |  |  |  | 3 | 251,76 |  |  | 3 | 270,46 |  |  |
| Davidson* |  |  |  | 156,145 |  |  |  | 187,837 |  |  |  | 171,276 |
| Huntersville |  |  |  |  |  |  |  |  |  |  |  |  |
| Matthews |  |  |  | 546,422 | 2 | 444,973 |  | 947,760 | 2 | 504,12 |  | 729,815 |
| Mint Hill |  |  |  |  |  |  |  |  |  |  |  |  |
| Pineville |  |  |  | 602,585 |  |  |  | 627,670 |  |  |  | 596,221 |
| Stallings** |  |  |  |  |  |  |  |  |  |  |  |  |
| Weddington** |  |  |  |  |  |  |  |  |  |  |  |  |
| Mitchell |  |  |  |  |  |  |  |  |  |  |  |  |
| Bakersville |  |  |  | 995 |  |  |  | 1,068 |  |  |  | 1,079 |
| Spruce Pine |  |  |  | 5,445 |  |  |  | 5,696 |  |  |  | 5,033 |
| Montgomery |  |  |  |  |  |  |  |  |  |  |  |  |
| Biscoe |  |  |  |  |  |  |  |  |  |  |  |  |
| Candor |  |  |  | 30 |  |  |  | 45 |  |  |  | 120 |
| Mount Gilead |  |  |  |  |  |  |  | 90 |  |  |  |  |
| Star |  |  |  |  |  |  |  |  |  |  |  |  |
| Troy |  |  |  | 3,049 |  |  |  | 3,079 |  |  |  | 3,029 |
| Moore |  |  |  |  |  |  |  |  |  |  |  |  |
| Aberdeen |  |  |  | 168,155 |  |  |  | 69,985 |  |  |  | 157,542 |
| Cameron |  |  |  | 295 |  |  |  | 499 |  |  |  | 600 |
| Carthage |  |  |  | 14,357 |  |  |  | 13,758 |  |  |  | 12,027 |
| Foxfire Village |  |  |  |  |  |  |  |  |  |  |  |  |
| Pinebluff |  |  |  |  |  |  |  | 1,468 |  |  |  | 381 |
| Pinehurst |  |  |  | 1,775 |  |  |  | 2,230 |  |  |  | 2,010 |
| Robbins |  |  |  | 1,911 |  |  |  | 351 |  |  |  |  |
| Southern Pines |  |  |  | 85,353 |  |  |  | 53,248 |  |  |  | 67,863 |
| Taylortown |  |  |  |  |  |  |  |  |  |  |  |  |
| Vass |  |  |  |  |  |  |  |  |  |  |  |  |
| Whispering Pines |  |  |  | 4,134 |  |  |  | 879 |  |  |  | 245 |

TABLE 76. -Continued

| Municipality | ( $\begin{gathered}\text { R } \\ \text { a } \\ \text { t } \\ \text { e } \\ \\ \%\end{gathered}$ | Fiscal year 2012-2013 |  |  | $\mathbf{R}$$\mathbf{a}$$\mathbf{t}$$\mathbf{e}$$\%$ | Fiscal year 2013-2014 |  |  | $\begin{gathered} \mathrm{R} \\ \mathbf{a} \\ \mathrm{t} \\ \mathrm{e} \\ \% \\ \% \end{gathered}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Occupancy tax [see rate column] | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |  | Occupancy tax [see rate column] | Meals tax [1\% rate] | License taxes |  | Occupancy tax [see rate column] | Meals <br> tax <br> [1\% rate] | License taxes |
|  |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Nash |  |  |  |  |  |  |  |  |  |  |  |  |
| Bailey |  |  |  | 1,453 |  |  |  | 1,688 |  |  |  | 1,579 |
| Castalia |  |  |  |  |  |  |  | 1,150 |  |  |  | 1,240 |
| Dortches |  |  |  |  |  |  |  |  |  |  |  |  |
| Middlesex |  |  |  | 1,973 |  |  |  | 2,011 |  |  |  | 1,783 |
| Momeyer |  |  |  |  |  |  |  |  |  |  |  |  |
| Nashville |  |  |  | 51,612 |  |  |  | 51,018 |  |  |  |  |
| Red Oak |  |  |  |  |  |  |  |  |  |  |  |  |
| Rocky Mount* |  |  |  | 989,505 |  |  |  | 975,371 |  |  |  | 852,068 |
| Sharpsburg* |  |  |  | 11,779 |  |  |  | 14,040 |  |  |  |  |
| Spring Hope |  |  |  | 7,230 |  |  |  | 7,272 |  |  |  | 1,526 |
| Whitakers* |  |  |  | 1,506 |  |  |  | 1,123 |  |  |  | 1,123 |
| New Hanover |  |  |  |  |  |  |  |  |  |  |  |  |
| Carolina Beach | 3 | 733,422 |  | 126,062 | 3 | 795,317 |  | 98,747 | 3 | 873,48 |  | 47,658 |
| Kure Beach | 3 | 315,163 |  | 11,227 | 3 | 353,766 |  | 8,423 | 3 | 394,06 |  | 7,595 |
| Wilmington | 3 | 2,596,916 |  | 2,587,219 | 3 | 2,729,889 |  | 2,846,293 | 3 | 3,059,01 |  | 2,681,466 |
| Wrightsville Beach | 3 | 1,028,389 |  | 28,635 | 3 | 1,075,541 |  | 29,539 | 3 | 1,144,47 |  | 26,222 |
| Northampton |  |  |  |  |  |  |  |  |  |  |  |  |
| Conway |  |  |  | 25 |  |  |  | 60 |  |  |  | 60 |
| Garysburg |  |  |  | 10,108 |  |  |  | 10,501 |  |  |  | 7,718 |
| Gaston |  |  |  | 21,861 |  |  |  | 33,455 |  |  |  | 12,373 |
| Jackson |  |  |  | 2,220 |  |  |  | 2,210 |  |  |  | 2,260 |
| Lasker |  |  |  |  |  |  |  |  |  |  |  |  |
| Rich Square |  |  |  | 5,975 |  |  |  | 7,925 |  |  |  |  |
| Seaboard |  |  |  | 32,506 |  |  |  | 24,152 |  |  |  | 36,255 |
| Severn |  |  |  |  |  |  |  |  |  |  |  |  |
| Woodland |  |  |  | 120 |  |  |  | 115 |  |  |  | 90 |
| Onslow |  |  |  |  |  |  |  |  |  |  |  |  |
| Holly Ridge |  |  |  | 11,173 |  |  |  | 6,887 |  |  |  | 1,116 |
| Jacksonville |  |  |  | 765,542 | 3 | 888,247 |  | 761,840 | 3 | 840,11 |  | 712,683 |
| North Topsail Beach | 3 | 742,098 |  | 11,702 | 3 | 470,730 |  | 6,480 | 3 | 913,52 |  | 231 |
| Richlands |  |  |  | 7,712 |  |  |  | 1,420 |  |  |  | 900 |
| Surf City** |  |  |  |  |  |  |  |  |  |  |  |  |
| Swansboro |  |  |  | 28,038 | 3 | 62,007 |  | 25,292 | 3 | 61,94 |  | 405 |
| Orange |  |  |  |  |  |  |  |  |  |  |  |  |
| Carrboro |  |  |  | 521,840 | 3 | 103,661 |  | 726,590 | 3 | 160,38 |  | 559,871 |
| Chapel Hill* | 3 | 977,365 |  | 1,002,054 | 3 | 1,044,856 |  | 1,325,467 | 3 | 1,100,47 |  | 1,024,615 |
| Durham** |  |  |  |  |  |  |  |  |  |  |  |  |
| Hillsborough |  |  | 280,165 | 96,549 | 3 | 65,238 | 277,648 | 44,556 | 3 | 72,71 | 338,480 | 30,983 |
| Mebane** |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $\left[\begin{array}{c} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ 0 \end{array}\right]$ | Fiscal year 2013-2014 |  |  | $\begin{aligned} & \mathbf{R} \\ & \mathbf{a} \\ & \mathbf{t} \\ & \mathbf{e} \\ & \mathbf{e} \end{aligned}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | ```Occupancy tax [see rate column]``` | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alliance |  |  |  | 3,500 |  |  |  | 3,355 |  |  |  | 3,629 |
| Arapahoe |  |  |  |  |  |  |  |  |  |  |  |  |
| Bayboro |  |  |  | 1,021 |  |  |  | 694 |  |  |  |  |
| Grantsboro |  |  |  |  |  |  |  |  |  |  |  |  |
| Mesic |  |  |  |  |  |  |  |  |  |  |  |  |
| Minnesott Beach |  |  |  | 45 |  |  |  | 60 |  |  |  |  |
| Oriental | 3 | 21,362 |  |  | 3 | 21,783 |  |  | 3 | 21,78 |  |  |
| Stonewall |  |  |  |  |  |  |  |  |  |  |  |  |
| Vandemere |  |  |  |  |  |  |  |  |  |  |  |  |
| Pasquotank |  |  |  |  |  |  |  |  |  |  |  |  |
| Elizabeth City* |  |  |  | 294,353 |  |  |  | 233,837 |  |  |  | 244,043 |
| Pender |  |  |  |  |  |  |  |  |  |  |  |  |
| Atkinson |  |  |  |  |  |  |  |  |  |  |  |  |
| Burgaw | 3 | 6,864 |  | 7,914 | 3 | 7,959 |  | 3,745 | 3 | 8,51 |  | 1,711 |
| Saint Helena |  |  |  |  |  |  |  |  |  |  |  |  |
| Surf City* | 3 | 519,718 |  | 45,214 | 3 | 510,731 |  | 51,828 | 3 | 540,66 |  | 40,649 |
| Topsail Beach | 3 | 390,841 |  | 7,996 | 3 | 405,422 |  | 5,827 | 3 | 442,80 |  |  |
| Wallace** |  |  |  |  |  |  |  |  |  |  |  |  |
| Watha |  |  |  |  |  |  |  |  |  |  |  |  |
| Perquimans |  |  |  |  |  |  |  |  |  |  |  |  |
| Hertford |  |  |  | 35,278 |  |  |  | 46,772 |  |  |  | 26,724 |
| Winfall |  |  |  | 3,541 |  |  |  | 4,385 |  |  |  | 2,225 |
| Person |  |  |  |  |  |  |  |  |  |  |  |  |
| Roxboro |  |  |  | 210,345 |  |  |  | 152,887 |  |  |  | 143,722 |
| Pitt |  |  |  |  |  |  |  |  |  |  |  |  |
| Ayden |  |  |  |  |  |  |  |  |  |  |  |  |
| Bethel |  |  |  | 1,063 |  |  |  | 1,091 |  |  |  | 136 |
| Falkland |  |  |  | 130 |  |  |  | 125 |  |  |  |  |
| Farmville |  |  |  | 63,463 |  |  |  | 68,361 |  |  |  | 56,258 |
| Fountain |  |  |  | 275 |  |  |  | 325 |  |  |  | 260 |
| Greenville |  |  |  | 1,554,930 | 6 | 1,689,561 |  | 668,604 | 6 | 1,838,33 |  | 574,105 |
| Grifton* |  |  |  | 11,132 |  |  |  | 12,944 |  |  |  | 9,410 |
| Grimesland |  |  |  | 2,472 |  |  |  | 649 |  |  |  | 650 |
| Simpson |  |  |  |  |  |  |  |  |  |  |  |  |
| Winterville |  |  |  | 21,098 |  |  |  | 12,762 |  |  |  | 3,296 |
| Polk |  |  |  |  |  |  |  |  |  |  |  |  |
| Columbus | 3 | 19,616 |  | 18,158 | 3 | 19,882 |  | 10,717 | 3 | 26,15 |  | 5,931 |
| Saluda* |  |  |  | 7,735 |  |  |  | 5,545 |  |  |  | 2,015 |
| Tryon | 3 | 18,887 |  |  | 3 | 16,294 |  |  | 3 | 22,77 |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $\left[\begin{array}{c} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ 0 \end{array}\right]$ | Fiscal year 2013-2014 |  |  | $\begin{aligned} & \mathbf{R} \\ & \mathbf{a} \\ & \mathbf{t} \\ & \mathbf{e} \\ & \mathbf{e} \end{aligned}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |  | ```Occupancy tax [see rate column]``` | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Randolph |  |  |  |  |  |  |  |  |  |  |  |  |
| Archdale* |  |  |  | 139,067 |  |  |  | 224,464 |  |  |  | 240,525 |
| Asheboro |  |  |  | 314,215 |  |  |  | 318,792 |  |  |  | 295,253 |
| Franklinville |  |  |  |  |  |  |  | 1,200 |  |  |  |  |
| High Point** |  |  |  |  |  |  |  |  |  |  |  |  |
| Liberty |  |  |  | 24,190 |  |  |  | 12,191 |  |  |  | 16,344 |
| Ramseur |  |  |  | 13,576 |  |  |  | 15,537 |  |  |  | 18,874 |
| Randleman |  |  |  | 5,025 |  |  |  |  |  |  |  |  |
| Seagrove |  |  |  |  |  |  |  |  |  |  |  |  |
| Staley |  |  |  |  |  |  |  |  |  |  |  |  |
| Thomasville** |  |  |  |  |  |  |  |  |  |  |  |  |
| Trinity |  |  |  |  |  |  |  |  |  |  |  |  |
| Richmond |  |  |  |  |  |  |  |  |  |  |  |  |
| Dobbins Heights |  |  |  |  |  |  |  |  |  |  |  |  |
| Ellerbe |  |  |  | 1,118 |  |  |  | 1,325 |  |  |  |  |
| Hamlet |  |  |  | 29,391 |  |  |  | 39,963 |  |  |  | 36,180 |
| Hoffman |  |  |  |  |  |  |  |  |  |  |  |  |
| Norman |  |  |  |  |  |  |  |  |  |  |  |  |
| Rockingham |  |  |  | 106,269 |  |  |  | 121,290 |  |  |  | 41,582 |
| Robeson |  |  |  |  |  |  |  |  |  |  |  |  |
| Fairmont |  |  |  | 75,433 |  |  |  | 12,330 |  |  |  | 11,612 |
| Lumber Bridge |  |  |  |  |  |  |  |  |  |  |  |  |
| Lumberton | 6 | 977,277 |  | 605,335 | 6 | 978,917 |  | 663,763 | 6 | 1,049,13 |  | 416,169 |
| Marietta |  |  |  |  |  |  |  |  |  |  |  |  |
| Maxton* |  |  |  | 43,467 |  |  |  | 13,298 |  |  |  | 7,737 |
| McDonald |  |  |  |  |  |  |  |  |  |  |  |  |
| Orrum |  |  |  |  |  |  |  |  |  |  |  |  |
| Parkton |  |  |  |  |  |  |  | 681 |  |  |  |  |
| Pembroke | 3 | 33,669 |  | 170,223 | 3 | 29,234 |  | 41,907 | 3 | 27,19 |  | 48,209 |
| Proctorville |  |  |  |  |  |  |  |  |  |  |  |  |
| Raynham |  |  |  |  |  |  |  |  |  |  |  |  |
| Red Springs* |  |  |  | 118,964 |  |  |  | 4,439 |  |  |  | 3,823 |
| Rennert |  |  |  |  |  |  |  |  |  |  |  |  |
| Rowland | 2 | 12,842 |  | 2,585 | 2 | 10,197 |  | 2,789 | 2 | 9,65 |  | 1,992 |
| St Pauls | 6 | 32,613 |  | 72,615 | 6 | 36,350 |  | 6,515 | 6 | 41,35 |  | 2,995 |
| Rockingham |  |  |  |  |  |  |  |  |  |  |  |  |
| Eden | 2 | 104,612 |  | 171,822 | 2 | 73,741 |  | 221,787 | 2 | 135,97 |  | 159,576 |
| Madison |  |  |  | 62,247 |  |  |  | 63,985 |  |  |  | 76,533 |
| Mayodan |  |  |  | 14,730 |  |  |  | 12,940 |  |  |  | 13,196 |
| Reidsville | 2 | 49,661 |  | 50,123 | 2 | 50,425 |  | 53,438 | 2 | 51,03 |  | 1,010 |
| Stoneville |  |  |  | 946 |  |  |  | 1,069 |  |  |  | 335 |
| Wentworth |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $R$ate$\%$ | Fiscal year 2013-2014 |  |  | $-\begin{gathered} \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ \% \end{gathered}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License <br> taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Rowan |  |  |  |  |  |  |  |  |  |  |  |  |
| China Grove |  |  |  |  |  |  |  |  |  |  |  |  |
| Cleveland |  |  |  |  |  |  |  |  |  |  |  |  |
| Cleveland |  |  |  |  |  |  |  |  |  |  |  |  |
| East Spencer |  |  |  |  |  |  |  | 130 |  |  |  |  |
| Faith |  |  |  |  |  |  |  | 1,533 |  |  |  | 1,494 |
| Granite Quarry |  |  |  | 36,519 |  |  |  | 11,817 |  |  |  | 1,200 |
| Kannapolis** |  |  |  |  |  |  |  |  |  |  |  |  |
| Landis |  |  |  |  |  |  |  |  |  |  |  |  |
| Rockwell |  |  |  |  |  |  |  | 7,903 |  |  |  | 6,139 |
| Salisbury | 3 | 314,837 |  | 324,581 | 3 | 340,181 |  | 414,727 | 3 | 358,08 |  | 154,028 |
| Spencer |  |  |  | 30,928 |  |  |  | 2,063 |  |  |  | 1569 |
| Rutherford |  |  |  |  |  |  |  |  |  |  |  |  |
| Bostic |  |  |  |  |  |  |  |  |  |  |  |  |
| Chimney Rock |  |  |  |  |  |  |  |  |  |  |  |  |
| Ellenboro |  |  |  |  |  |  |  |  |  |  |  |  |
| Forest City |  |  |  | 460 |  |  |  | 741 |  |  |  | 500 |
| Lake Lure |  |  |  | 275,215 |  |  |  | 317,272 |  |  |  | 310,987 |
| Ruth |  |  |  |  |  |  |  |  |  |  |  |  |
| Rutherfordton |  |  |  | 58,623 |  |  |  | 65,450 |  |  |  | 43,955 |
| Spindale |  |  |  | 915 |  |  |  | 90 |  |  |  |  |
| Sampson |  |  |  |  |  |  |  |  |  |  |  |  |
| Autryville |  |  |  | 320 |  |  |  | 200 |  |  |  |  |
| Clinton |  |  |  | 141,365 |  |  |  | 164,136 |  |  |  | 75,446 |
| Faison** |  |  |  |  |  |  |  |  |  |  |  |  |
| Garland |  |  |  | 8,874 |  |  |  | 5,535 |  |  |  | 55 |
| Harrells* |  |  |  |  |  |  |  |  |  |  |  |  |
| Newton Grove |  |  |  |  |  |  |  | 3,940 |  |  |  |  |
| Roseboro |  |  |  | 36,785 |  |  |  | 40,202 |  |  |  | 47,470 |
| Salemburg |  |  |  | 1,391 |  |  |  | 1,414 |  |  |  | 1,401 |
| Turkey |  |  |  |  |  |  |  |  |  |  |  |  |
| Scotland |  |  |  |  |  |  |  |  |  |  |  |  |
| East Laurinburg |  |  |  |  |  |  |  |  |  |  |  |  |
| Gibson |  |  |  |  |  |  |  | 7,000 |  |  |  |  |
| Laurinburg |  |  |  | 20,695 |  |  |  | 18,861 |  |  |  | 2,019 |
| Maxton** |  |  |  |  |  |  |  |  |  |  |  |  |
| Wagram |  |  |  | 3,288 |  |  |  | 4,481 |  |  |  |  |
| Stanly |  |  |  |  |  |  |  |  |  |  |  |  |
| Albemarle |  |  |  | 289,604 | 6 | 217,354 |  | 157,269 | 6 | 248,44 |  | 150,599 |
| Badin |  |  |  |  | 6 | 4,717 |  |  | 6 | 4,65 |  |  |
| Locust* |  |  |  | 33,286 |  |  |  | 26,037 |  |  |  | 28,462 |
| Misenhimer |  |  |  |  |  |  |  |  |  |  |  |  |
| New London |  |  |  |  |  |  |  |  |  |  |  |  |
| Norwood |  |  |  | 7,295 |  |  |  | 5,846 |  |  |  | 1,489 |
| Oakboro |  |  |  | 2,517 |  |  |  | 2,318 |  |  |  | 80 |
| Red Cross |  |  |  |  |  |  |  |  |  |  |  |  |
| Richfield |  |  |  | 11,091 | 6 | 3,831 |  | 5,367 | 6 | 2,83 |  | 2,995 |
| Stanfield |  |  |  | 940 |  |  |  | 968 |  |  |  | 391 |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | $=\begin{gathered} \mathbf{R} \\ \mathbf{a} \\ \mathbf{t} \\ \mathbf{e} \\ \% \end{gathered}$ | Fiscal year 2013-2014 |  |  | $\mathbf{R}$ <br> $\mathbf{a}$ <br> $\mathbf{t}$ <br> $\mathbf{e}$ <br> $\%$ <br>  | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] |
| Stokes |  |  |  |  |  |  |  |  |  |  |  |  |
| Danbury <br> King* <br> Tobaccoville** <br> Walnut Cove |  |  |  | 26,124 |  |  |  | 27,570 |  |  |  | 28,500 |
| Surry |  |  |  |  |  |  |  |  |  |  |  |  |
| Dobson | 6 |  |  |  | 6 | 122,968 |  | 2,661 | 6 | 132,55 |  | 2,885 |
| Elkin* | 6 | 123,224 |  | 66,407 | 6 | 144,905 |  | 46,801 | 6 | 179,272 |  | 51,415 |
| Mount Airy | 6 | 357,945 |  | 177,115 | 6 | 383,660 |  | 130,106 | 6 | 402,608 |  | 177,989 |
| Pilot Mountain | 6 | 30,963 |  | 33,714 | 6 | 32,188 |  | 33,064 | 6 | 21,76 |  | 26,762 |
| Swain |  |  |  |  |  |  |  |  |  |  |  |  |
| Bryson City |  |  |  | 6,997 |  |  |  | 20,672 |  |  |  | 20,769 |
| Transylvania |  |  |  |  |  |  |  |  |  |  |  |  |
| Brevard |  |  |  |  |  |  |  | 40,501 |  |  |  | 33,319 |
| Rosman |  |  |  | 1,200 |  |  |  | 1,275 |  |  |  | 1,300 |
| Tyrrell |  |  |  |  |  |  |  |  |  |  |  |  |
| Columbia |  |  |  |  |  |  |  | 34,358 |  |  |  | 1,190 |
| Union |  |  |  |  |  |  |  |  |  |  |  |  |
| Fairview |  |  |  |  |  |  |  |  |  |  |  |  |
| Hemby Bridge |  |  |  |  |  |  |  |  |  |  |  |  |
| Indian Trail |  |  |  | 114,985 |  |  |  | 114,865 |  |  |  | 106,850 |
| Lake Park |  |  |  |  |  |  |  |  |  |  |  | 900 |
| Marshville |  |  |  | 4,205 |  |  |  | 2,728 |  |  |  | 2,534 |
| Marvin |  |  |  |  |  |  |  |  |  |  |  |  |
| Mineral Springs |  |  |  |  |  |  |  |  |  |  |  |  |
| Mint Hill** |  |  |  |  |  |  |  |  |  |  |  |  |
| Monroe | 5 | 345,096 |  |  | 5 | 370,771 |  | 1,062,927 | 5 | 481,23 |  | 1,019,125 |
| Stallings* |  |  |  | 57,936 |  |  |  | 58,537 |  |  |  | 59,622 |
| Unionville |  |  |  |  |  |  |  |  |  |  |  |  |
| Waxhaw |  |  |  |  |  |  |  | 23,372 |  |  |  | 28,530 |
| Weddington* |  |  |  |  |  |  |  |  |  |  |  |  |
| Wesley Chapel |  |  |  | 29,233 |  |  |  | 22,825 |  |  |  | 22,691 |
| Wingate |  |  |  | 1,685 |  |  |  | 1,548 |  |  |  | 500 |
| Vance |  |  |  |  |  |  |  |  |  |  |  |  |
| Henderson |  |  |  |  |  |  |  | 256,642 |  |  |  | 6,057 |
| Kittrell |  |  |  |  |  |  |  |  |  |  |  |  |
| Middleburg |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | R Fiscal year 2013-2014 |  |  |  | $\begin{aligned} & \mathbf{R} \\ & \mathbf{a} \\ & \mathbf{t} \\ & \mathbf{e} \end{aligned}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax $[1 \%$ rate $]$ | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ | $\begin{aligned} & \mathbf{a} \\ & \mathbf{t} \\ & \mathbf{e} \end{aligned}$ | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax $[1 \%$ rate $]$ | License taxes |  | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes $\qquad$ |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Wake |  |  |  |  |  |  |  |  |  |  |  |  |
| ier |  |  |  |  |  |  |  |  |  |  |  |  |
| Apex |  |  |  | 154,379 |  |  |  | 218,655 |  |  |  |  |
| Cary* |  |  |  | 3,339,580 |  |  |  | 3,700,818 |  |  |  | 3,596,785 |
| Durham** |  |  |  |  |  |  |  |  |  |  |  |  |
| Fuquay-Varina |  |  |  | 165,058 |  |  |  | 155,732 |  |  |  | 23,979 |
| Garner |  |  |  | 384,037 |  |  |  | 504,640 |  |  |  | 396,907 |
| Holly Springs |  |  |  | 233,222 |  |  |  | 26,029 |  |  |  | 7,506 |
| Knightdale |  |  |  | 232,601 |  |  |  | 304,095 |  |  |  | 181,566 |
| Morrisville* |  |  |  | 1,130,477 |  |  |  | 1,177,684 |  |  |  | 1,225,032 |
| Raleigh* |  |  |  | 16,503,801 |  |  |  | 16,447,955 |  |  |  | 13,725,709 |
| Rolesville |  |  |  | 66,474 |  |  |  | 65,596 |  |  |  | 47,948 |
| Wake Forest* |  |  |  | 386,049 |  |  |  | 555,998 |  |  |  | 456,573 |
| Wendell |  |  |  |  |  |  |  | 16,363 |  |  |  | 88,234 |
| Zebulon* |  |  |  | 36,278 |  |  |  | 45,778 |  |  |  | 49,674 |
| Warren |  |  |  |  |  |  |  |  |  |  |  |  |
| Macon |  |  |  | 170 |  |  |  | 140 |  |  |  | 120 |
| Norlina |  |  |  |  |  |  |  |  |  |  |  |  |
| Warrenton |  |  |  | 8,690 |  |  |  | 11,393 |  |  |  | 27,911 |
| Washington |  |  |  |  |  |  |  |  |  |  |  |  |
| Creswell |  |  |  |  |  |  |  |  |  |  |  | 1,278 |
| Plymouth |  |  |  | 4,270 |  |  |  | 11,275 |  |  |  |  |
| Roper |  |  |  | 1,275 |  |  |  | 763 |  |  |  | 993 |
| Watauga |  |  |  |  |  |  |  |  |  |  |  |  |
| Beech Mountain* | 6 | 202,330 |  |  | 6 | 215,702 |  |  | 6 | 249,22 |  |  |
| Blowing Rock* | 6 | 736,420 |  | 13,158 | 6 | 793,312 |  | 12,918 | 6 | 841,22 |  | 1,320 |
| Boone | 6 | 1,006,442 |  | 71,987 | 6 | 1,472,410 |  | 41,533 | 6 | 1,143,24 |  | 7,375 |
| Seven Devils* | 6 | 75,996 |  | 298 | 6 | 82,349 |  | 997 | 6 | 92,79 |  | 643 |
| Wayne |  |  |  |  |  |  |  |  |  |  |  |  |
| Eureka |  |  |  |  |  |  |  |  |  |  |  |  |
| Fremont |  |  |  |  |  |  |  | 125 |  |  |  |  |
| Goldsboro | 5 | 594,404 |  | 496,660 | 5 | 559,596 |  | 589,491 | 5 | 608,51 |  | 2,977 |
| Mount Olive* |  |  |  | 31,016 |  |  |  | 28,586 |  |  |  |  |
| Pikeville |  |  |  |  |  |  |  |  |  |  |  |  |
| Seven Springs |  |  |  | 205 |  |  |  | 205 |  |  |  | 20 |
| Walnut Creek |  |  |  |  |  |  |  |  |  |  |  |  |
| Wilkes |  |  |  |  |  |  |  |  |  |  |  |  |
| Elkin** |  |  |  |  |  |  |  |  |  |  |  |  |
| North Wilkesboro |  |  |  | 22,951 |  |  |  | 12,049 |  |  |  | 9,424 |
| Ronda |  |  |  | 218 |  |  |  | 170 |  |  |  |  |
| Wilkesboro | 3 | 113,569 |  | 120,555 | 3 | 122,862 |  | 111,796 | 3 | 127,39 |  | 645 |

TABLE 76. -Continued

| Municipality | R Fiscal year 2012-2013 |  |  |  | R <br> a <br> t <br> e | Fiscal year 2013-2014 |  |  | $\begin{aligned} & \mathbf{R} \\ & \mathbf{a} \\ & \mathbf{t} \\ & \mathbf{e} \end{aligned}$ | Fiscal year 2014-2015 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | ```Occupancy tax [see rate column]``` | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[\mathbf{1 \%} \text { rate }]} \\ \hline \end{gathered}$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License <br> taxes |
|  | \% | [\$] | [\$] | [\$] |  | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Wilson |  |  |  |  |  |  |  |  |  |  |  |  |
| Black Creek |  |  |  |  |  |  |  | 575 |  |  |  |  |
| Elm City |  |  |  | 2,709 |  |  |  | 2,779 |  |  |  |  |
| Kenly** |  |  |  |  |  |  |  | 2,779 |  |  |  |  |
| Lucama |  |  |  | 1,079 |  |  |  | 938 |  |  |  | 30 |
| Saratoga |  |  |  | 160 |  |  |  | 135 |  |  |  | 135 |
| Sharpsburg** |  |  |  |  |  |  |  |  |  |  |  |  |
| Sims |  |  |  | 311 |  |  |  | 300 |  |  |  | 300 |
| Stantonsburg |  |  |  | 9,603 |  |  |  | 9,727 |  |  |  | 65 |
| Wilson |  |  |  | 604,214 |  |  |  | 630,598 |  |  |  | 618,358 |
| Yadkin |  |  |  |  |  |  |  |  |  |  |  |  |
| Boonville |  |  |  |  |  |  |  | 1,140 |  |  |  |  |
| East Bend |  |  |  |  |  |  |  |  |  |  |  |  |
| Jonesville | 6 | 261,966 |  | 38,528 | 6 | 271,732 |  | 38,261 | 6 | 306,005 |  | 4,017 |
| Yadkinville | 6 | 21,271 |  | 400 | 6 | 24,373 |  | 46,702 | 6 | 31,153 |  | 12,330 |
| Yancey |  |  |  |  |  |  |  |  |  |  |  |  |
| Burnsville |  |  |  | 23,333 |  |  |  | 21,057 |  |  |  | 17,912 |
| Total |  | 29,688,969 | 280,165 | 111,430,638 |  | 35,936,009 | 277,648 | 112,464,535 |  | 57,256,299 | 338,480 | 78,596,013 |
| Total collections |  |  |  | 141,399,771 |  |  |  | 148,678,192 |  |  |  | 136,190,792 |

Detail may not add to totals due to rounding.
License, meals, and occupancy taxes collections information are compiled from source data reported for municipal jurisdictions on Form TR-2
for the respective fiscal year as processsed by the NCDOR Local Government Division. License taxes information may reflect collections as
supplemented by amounts reported on the AFIR (as of June 30th of the respective fiscal year) to the NCDST.
*,** 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.
$\dagger$ Exempt from Brunswick County 1\% Occupancy Tax

TABLE 77. EXCISE [STAMP] TAX ON CONVEYANCES: NET PROCEEDS $\dagger$ COLLECTED BY COUNTY GOVERNMENTS [§ 105 ARTICLE 8E.
[Net proceeds $\dagger$ 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 Government Fiscal Year: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | $\begin{gathered} \text { 2001-2002 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { 2002-2003 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { 2003-2004 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} 2004-2005 \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2005-2006 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2006-2007 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2007-2008 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2008-2009 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2009-2010 } \\ {[\$]} \end{gathered}$ | $\begin{array}{c\|} \hline 2010-2011 \\ {[\$]} \end{array}$ | $\begin{gathered} \hline \text { 2011-2012 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2012-2013 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2013-2014 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2014-2015 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2015-2016 } \\ {[\$]} \end{gathered}$ |
| Alamance.. | 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 | 1,135,639 | 1,278,169 |
| Alexander.. | 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 | 147,535 | 155,953 |
| Alleghany.. | 89,8 | 80,541 | 100,405 | 156,345 | 217,279 | 233,222 | 171,477 | 81,458 | 101,595 | 71,684 | 73,717 | 74,993 | 104,811 | 85,209 | 93,270 |
| Anson....... | 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 | 76,451 | 87,776 |
| Ashe......... | 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 | 237,500 | 264,815 |
| Avery........ | 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 | 286,639 | 354,213 |
| Beaufort... | 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 | 328,088 | 255,576 |
| Bertie......... | 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 | 68,240 | 45,276 |
| Bladen...... | 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 | 123,854 | 135,922 |
| Brunswick.. | 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 | 2,634,061 | 3,272,417 |
| Buncombe. | 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 | 3,693,292 | 4,232,106 |
| Burke......... | 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 | 447,945 | 440,302 |
| Cabarrus..... | 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 | 2,442,343 | 2,982,527 |
| Caldwell..... | 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 | 333,509 | 373,929 |
| Camden..... | 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 | 114,726 | 89,869 |
| Carteret...... | 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 | 942,867 | 997,528 | 1,007,210 | 1,141,267 | 1,262,296 |
| Caswell...... | 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 | 71,074 | 72,474 |
| Catawba..... | 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 | 1,086,353 | 1,263,933 |
| Chatham.. | 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 | 1,182,006 | 1,356,022 |
| Cherokee... | 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 | 211,297 | 281,741 |
| Chowan...... | 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 | 102,640 | 80,988 |
| Clay... | 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 | 113,886 | 119,403 |
| Cleveland... | 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 | 415,996 | 441,494 |
| Columbus.. | 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 | 155,991 | 142,102 |
| Craven....... | 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 | 705,815 | 804,346 |
| Cumberland | 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 | 1,738,847 | 1,767,554 |
| Currituck... | 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 | 626,506 | 727,127 |
| Dare.......... | 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 | 1,294,237 | 1,300,911 |
| Davidson..... | 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 | 817,162 | 968,315 |
| Davie.......... | 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 | 360,782 | 369,939 |
| Duplin....... | 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 | 154,621 | 179,984 |
| Durham...... | 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 | 5,128,201 | 6,595,382 |
| Edgecombe.. | 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 | 156,260 | 120,385 |
| Forsyth....... | 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 | 3,405,492 | 3,393,115 |
| Franklin..... | 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 | 452,866 | 631,520 |
| Gaston........ | 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 | 1,452,581 | 1,708,028 |
| Gates.......... | 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 | 44,26 | 51,129 |
| Graham..... | 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 | 58,047 | 54,541 |
| Granville.... | 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 | 388,932 | 445,731 |
| Greene....... | 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 | 46,503 | 66,756 |
| Guilford...... | 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 | 4,868,103 | 5,213,029 |
| Halifax........ | 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 | 160,572 | 171,840 |
| Harnett....... | 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 | 817,157 | 917,025 |
| Haywood... | 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 | 599,968 | 613,304 |
| Henderson... | 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 | 1,211,630 | 1,476,824 |
| Hertford...... | 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 | 64,053 | 86,726 |
| Hoke... | 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 | 305,724 | 349,070 |
| Hyde......... | 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 | 93,707 | 65,570 |
| Iredell....... | 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 | 2,431,429 | 2,765,068 |
| Jackson | 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 | 679,404 | 702,870 |
| Johnston | 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 | 1,818,337 | 2,086,886 |
| Jones........... | 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 | 48,706 | 39,475 |
| Lee............. | 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 | 273,373 | 422,846 |
| Lenoir......... | 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 | 136,682 | 241,783 |
| Lincoln...... | 511,948 | 542,376 | $\mathbf{6 2 8 , 5 7 5}$ | 850,366 | 1,155,158 | 1,146,496 | 1,009,004 | 517,663 | 525,581 | 387,864 | 532,165 | 701,624 | 735,423 | 858,192 | 972,527 |

TABLE 77. - Continued

| County | County Government Fiscal Year: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 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 | 2014-2015 | 2015-2016 ${ }_{\text {[S] }}$ |
|  | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] | [\$] |
| Macon | 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 | 536,921 | 597,494 |
| Madison.... | 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 | 158,421 | 183,215 |
| Martin... | 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 | 95,648 | 75,374 |
| McDowell..... | 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 | 220,049 | 254,214 |
| Mecklenburg.... | 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 | 21,559,815 | 23,251,585 |
| Mitchell.. | 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 | 76,272 | 87,876 |
| Montgomery.... | 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 | 176,495 | 217,583 |
| Moore | 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 | 1,190,604 | 1,295,442 |
| Nash............. | 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 | 421,001 | 522,579 |
| New Hanover | 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 | 2,279,002 | 2,815,706 | 3,122,943 | 4,466,407 | 4,417,910 |
| Northampton... | 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 | 94,537 | 115,533 |
| Onslow.... | 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 | 1,429,008 | 1,395,328 |
| Orange...... | 1,544,604 | 1,495,324 | 1,562,814 | 2,046,586 | 2,096,111 | 2,056,540 | 1,802,845 | 1,098,405 | 1,470,716 | 1,370,248 | 1,221,458 | 1,549,583 | 1,685,431 | 1,853,859 | 1,973,054 |
| Pamlico | 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 | 115,651 | 130,118 |
| Pasquotank...... | 158,080 | 205,776 | 268,823 | 421,926 | 575,362 | 463,159 | 398,910 | 198,374 | 182,049 | 215,809 | 190,363 | 192,720 | 239,294 | 197,309 | 231,123 |
| Pender.......... | 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 | 811,837 | 955,205 |
| Perquimans.... | 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 | 70,087 | 77,647 |
| Person.... | 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 | 179,828 | 404,188 |
| Pitt.... | 911,226 | 974,389 | 1,186,607 | 1,498,517 | 1,848,944 | 1,694,502 | 1,611,005 | 894,290 | 942,863 | 709,798 | 812,260 | 1,210,235 | 1,178,608 | 1,126,286 | 1,343,854 |
| Polk............ | 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 | 222,336 | 227,504 |
| Randolph.... | 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 | 718,069 | 765,547 |
| Richmond...... | 92,899 | 90,862 | 119,716 | 147,246 | 214,256 | 228,708 | 185,514 | 120,713 | 127,930 | 92,605 | 82,666 | 92,567 | 110,205 | 101,346 | 131,684 |
| Robeson........ | 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 | 250,071 | 275,303 |
| Rockingham | 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 | 344,342 | 321,035 |
| Rowan. | 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 | 627,303 | 775,797 |
| Rutherford | 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 | 335,793 | 428,785 |
| Sampson........ | 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 | 203,300 | 190,862 |
| Scotland.... | 95,430 | 94,044 | 118,229 | 156,296 | 161,378 | 131,666 | 116,568 | 84,168 | 79,531 | 65,393 | 56,149 | 68,737 | 80,901 | 95,180 | 126,194 |
| Stanly | 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 | 283,092 | 335,882 |
| Stokes... | 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 | 176,415 | 199,607 |
| Surry... | 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 | 290,073 | 324,225 |
| Swain.... | 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 | 79,894 | 96,150 |
| Transylvania... | 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 | 489,901 | 511,204 |
| Tyrrell...... | 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 | 18,846 | 36,265 |
| Union........ | 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 | 3,440,975 | 3,793,056 |
| Vance.. | 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 | 134,687 | 130,802 |
| Wake............ | 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 | 22,283,161 | 23,642,508 |
| Warren........ | 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 | 133,525 | 159,218 |
| Washington.... | 44,235 | 37,725 | 46,970 | 50,183 | 65,803 | 60,204 | 40,868 | 60,155 | 47,902 | 43,727 | 42,245 | 57,377 | 92,228 | 63,779 | 44,094 |
| Watauga....... | 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 | 749,950 | 875,288 |
| Wayne.... | 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 | 530,314 | 638,401 |
| Wilkes... | 224,023 | 276,054 | 307,936 | 375,046 | 481,410 | 487,321 | 394,948 | 232,349 | 267,341 | 212,976 | 213,984 | 238,983 | 262,924 | 283,491 | 335,644 |
| Wilson.. | 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 | 359,813 | 379,439 |
| Yadkin....... | 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 | 125,181 | 151,487 |
| Yancey ........ | 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 | 135,839 | 124,149 |
| Total | 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 | 115,090,405 | 126,941,631 |

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 ( $\mathbf{2} \%$ ) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration).
$\dagger$ 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 2015-2016; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year.

## APPENDIX

TAX YEAR 2015 INDIVIDUAL INCOME TAX STATISTICS

Characteristics of Filers

| Income Level | Combined Filing Statuses |  | FILING STATUS |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | RESIDENCY STATUS |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number <br> of <br> Returns <br> Filed | Net Tax Liability [after application of credits] [\$] | Single |  |  |  | Married Filing Jointly/ Surviving Spouse |  |  |  | Married Filing Separately |  |  |  | Head of Household |  |  |  | Resident Returns $\dagger$ |  |  |  | Part-Year Resident Returns $\dagger \dagger$ / <br> Nonresident Returns市市 |  |  |  |
|  |  |  | 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 <br> of <br> Returns <br> [\#] | \% of Bracket Total $[\%]$ | Amount <br> [\$] | $\begin{array}{c\|} \hline \% \text { of } \\ \text { Bracket } \\ \text { Total } \\ {[\%]} \end{array}$ | Number <br> of <br> Returns <br> [\#] | $\%$ of <br> Bracket <br> Total <br> $[\%]$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\%$ of <br> Bracket <br> Total <br> $[\%]$ | Number <br> of <br> Returns <br> [\#] | $\%$ of <br> Bracket <br> Total <br> $[\%]$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \text { of } \\ \text { Bracket } \\ \text { Total } \\ {[\%]} \\ \hline \end{array}$ | Numbe <br> of <br> Returns <br> [\#] | \% of <br> Bracket <br> Total <br> $[\%]$ | Amount | $\begin{array}{\|c\|} \hline \text { \% of } \\ \text { Bracket } \\ \text { Total } \\ {[\%]} \\ \hline \end{array}$ | Number <br> of <br> Returns <br> [\#] | \% of Bracket Total $[\%]$ | Amount <br> [\$] | $\%$ of <br> Bracket <br> Total <br> [\%] | Number <br> of <br> Returns <br> [\#] | $\begin{array}{\|c\|} \hline \% \text { of } \\ \text { Bracket } \\ \text { Total } \\ {[\%]} \\ \hline \end{array}$ | Amount <br> [\$] | $\%$ of <br> Bracke <br> Total <br> [\%] |
| NCTI Level | A. BY SIZE OF NC TAXABLE INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| O Taxabl | 85 |  | 483,533 | 56.7\% |  |  | 224,714 | 26.4\% |  |  | 15,336 | 1.8\% |  |  | 128,812 |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $1-$ | 232,677 |  | 129 | 55 | 6,750,742 | 69.3\% |  | 21.7\% | 2,186,719 | 4\% |  | 1.7\% | 7,781 | 2.0\% | 48,756 | 21.0\% | 7,540 | 6.2\% |  | 71.0\% | 90 | 69.0\% | 67,379 | 29.0\% | 4,293 |  |
| 2,001- 4,000 | 203,387 | 26,318,451 | 11 | \% | ,766 | 67.5\% | 40,104 | 19.7\% | 5,556,970 | 21.1\% | 3,316 | 1.6\% | 523,603 | 2.0\% | 49,869 | 24.5\% | ,471,4 | 9.4\% | 165,742 | 81.5\% | ,427,065 | 77.6\% | 37,645 | 18.5\% | 86 | 22.4 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 179,139 | 41,349,916 | 95,134 | 53.1\% | 6,114,618 | 63.2\% | 6,425 | 20.3 | 8,555,458 | 20.7\% | 3,084 | 1.7\% | 827,6 | 2.0\% | 44,496 | 24.8 | 5,852,172 | 14.2 | 152,780 | 5.3 | 34,305,045 | 83 | 6,359 | 4.7 | 7,044,871 | 17.0 |
| 6,001-10,000 | 310,049 | 122,036,422 | 157,325 | 50.7 | 69,422,984 | 56.9\% | 68,293 | 22.0\% | 26,515,120 | 21.7\% | 6,084 | 2.0\% | 2,644,68 | 2.2\% | 78,347 | 25.3\% | 23,453,631 | 19.2 | 271,670 | 87.6\% | 105,527,547 | 86.5 | 38,379 | 12.4\% | 16,508,875 | 13.5\% |
| 10,001-10,625 | 45,357 | 2 | 243 | 49.0\% | 12,875,121 | 53.7\% | 702 | 23.6\% | 5,548,919 | 23.2\% | 959 | 2.1\% | 539,402 | 2.3\% | 11,453 | 25.3\% | 4,997,341 | 20.9\% | 40,256 | 88.8\% | 21,068,028 | 87.9\% | 101 | 11.2 | 2,892,755 | 12.1 |
| 10,626-12,750 | 147,594 |  |  | 8.6\% | 47,073,231 | 52.7\% | 34,974 | 23.7\% | 20,702,353 | 3.2\% | 373 | .3\% | 2,176,4 | 2.4\% | 37,589 | 25.5\% | 19,346,528 | 21.7\% | 132,069 | 89.5\% | 9,306,058 | 88.8\% | 5,52 | 10.5\% | ,992,524 | 11.2 |
| 12,751-15,000 | 148,191 | 971 | 70,654 | 47.7\% | 328,423 | 51.2\% | , 11 | 24.3\% | ,630,723 | 23.7\% | 3,748 | 2.5\% | 2,883,75 | 2.7\% | 37,778 | 25.5\% | 24,128,604 | 22.3\% | 33,5 | 90.1\% | ,73 | 89.6 | 14,68 | 9.9\% | 11,237,263 | 10 |
| 15,001-17,000 | 12 | 106,112,702 | 58,605 | 46.9\% | 970,776 | 49.9\% | 94 | 25.5\% | ,450,670 | 24.9\% | 3,27 | 2.6\% | 2,902,13 | 2.7\% | 31,186 | 25.0\% | 23,789,118 | 22.4 | 113,545 | 90. | 5,980,200 | 90 | 11,42 | 9.1\% | 10,132,50 |  |
| 17,001-20,000 | 174 | 17 | 80,506 | 46 | ,147,663 | 48.8 | 46,636 | 26.8\% | ,213,926 | 26. | 4,944 | 2.8 | 5,076,51 | 2.9 | 41,981 | 24.1 | 38,044,343 | 22 | 158,900 | 91.3 | 56,916,034 | 91.0 | 15,1 | 8.7\% | 15,566 |  |
| 1-2 | 67,849 | 75,970,333 | 31,077 | 5.8\% | 8 | 47.7\% | 19,176 | 28.3\% | 20,926,831 | 7.5\% | 2,009 | 0\% | 2,305,011 | 3.0\% | 15,587 | 3.0\% | 16,483,513 | 21.7\% | 61,985 | 91.4\% | 69,233,039 | 91.1\% | 5,864 | 8.6 | ,737,294 |  |
| 21,251-25,000 | 9,364 | 238,599,959 | 86,340 | 45.6\% | 112,937,444 | 47.3\% | 961 | 29.6\% | ,796,27 | 28.8\% | , 010 | 3.2\% | 7,757,93 | 3.3\% | 41,053 | 21.7\% | 49,108,3 | 20.6\% | 173,9 | 91.9\% | 18,732, | 91.7\% | 5,38 | 8.1\% | 19,867,11 |  |
| 25,001-30,00 | 221,578 | 5,12 | 102,121 | 46.1\% | 158,640,753 | 47.3\% | 71,042 | 32.1\% | 105,897,972 | 31.6\% | 7,738 | 3.5\% | 11,856,81 | 3.5\% | 40,677 | 18.4\% | 58,731,55 | 17.5\% | 204,05 | 92.1\% | 308,163,624 | 92.0\% | 17,52 | 7.9\% | 26,963,472 |  |
| 30,001-40,000 |  | 658,138,978 | 149043 | 43.6\% | 291,664,705 | 44.3\% | 130,121 | 38.0\% | 248,750,111 | 37.8\% | 12,630 | 3.7\% | 24,525,30 | 3.7\% | 50,194 | 14.7\% | 93,198,85 | 14.2\% | 315,9 | 92.4\% | 607,371,278 | 92.3\% | 26,01 | 7.6 | 50,767,700 |  |
| 40,001-50,000 | 25 |  | 94,974 | 37.6\% | 38,680,689 | 38.0 | 120,183 | 47.6\% | 297,518,983 | 47.4\% | 8,505 | .4\% | 21,326,86 | 3.4\% | 28,840 | 11.4\% | 69,965,548 | 11.2\% | 234,003 | 92.7\% | 580,698,933 | 92. | 18,49 | 7.3\% | 46,793,15 |  |
| 50,001-60,000 | 191, |  | 58,507 | 30.5\% | 179,635,776 | 0.8\% | 110,87 | 7.8\% | 6,790 | 7.7\% | 5,243 | .7\% | 16,086,74 | 2.8\% | 17,1 | 9.0\% | 51,469,732 | 8.8\% | 178,522 | 93.1\% | ,861,01 | 93.0\% | 13,288 | 6.9 | 41,121,786 |  |
| 60,001-75 | 21 | 811,168,204 | 50,451 | 23.2\% | 188,66 | 23.3\% | 148,248 | 68.1\% | 52,4 | 68.1\% | 4,48 | 2.1\% | 16,771,2 | 2.1\% | 14,41 | 6.6\% | 3,29 | 6.6\% | 03,4 | 93.5\% | 57,459,803 | 93.4\% | 4,13 | 6.5\% | 53,708,40 |  |
| 75,001-80,00 | 58,637 | 2,402 | 11,183 | 19.1\% | 48,474,224 | 19.2\% | 3,463 | 74.1\% | 186,642,09 | 73.9\% | 1,01 | 1.7\% | 4,401,09 | 1.7\% | 2,97 | 5.1\% | 12,885, | 5.1 | 5,0 | 93.9\% | 236,692,685 | 93.8 | 3,5 | 6.1\% | 15,709,82 |  |
| 0,001 | 178,23 | 891,404,972 | 28,298 | 15.9\% | 140,579,404 | 15.8\% | 139,985 | 78.5 | 701,179,133 | 78.7\% | 2,490 | 1.4 | 12,324,54 | 1.4 | 7,46 | 4.2 | 37,321,8 | 4.2\% | 167,8 | 94.2\% | 838,788,864 | 94.1 | 10,3 | 5.8\% | 52,61 |  |
| 100,001-120 | 114,004 |  | 14,467 | 12.7\% | 87,943,650 | 12.6\% | 94,438 | 82.8\% | 579,969,233 | 83.0\% | 1,338 | 1.2\% | 8,124,31 | 1.2\% | 3,761 | 3.3\% | 22,992,71 | 3.3\% | 107,57 | 94.4\% | 659,043,903 | 94.3\% | 6,42 | 5.6 | 39,986,01 |  |
| 120,001-160,000 | 125,258 | 4,131,31 | 13,293 | 10.6\% | 100,878,759 | 10.5\% | 107,269 | 85.6\% | 827,374,829 | 85.8\% | 1,130 | 0.9\% | 8,540,81 | 0.9\% | 3,56 | 2.8\% | 27,336,90 | $2.8{ }^{\circ}$ | 118,04 | 94.2\% | 907,828,92 | 94.2\% | 7,21 | 5.8 | 56,302,38 |  |
| 160,001-200,000 | 238 | 627,596,583 | 5,811 | 9.2\% | 57,154,680 | 1\% | . 397 | 87.6\% | 550,237,169 | 87.7\% | 53 | 0.8\% | 4,931,96 | 0.8\% | 1,527 | 2.4\% | 15,272,76 | 2.48 | 59,672 | 94.4\% | 591,626,6 | 94.3 | 3,56 | 5.6\% | 35,969,938 |  |
| 200,001 or more | 126,211 | 3,423,773,029 | 10,974 | 8.7\% | 330,118,243 | 9.6\% | 111,453 | 88.3\% | 2,960,789,216 | 86.5\% | 1,151 | 0.9\% | 58,045,010 | 1.7\% | 2,633 | 2.1\% | 74,820,560 | 2.2\% | 118,196 | 93.6\% | 3,152,151,208 | 92.1\% | 8,015 | 6.4\% | 271,621,82 | 7.9\% |
| TAL | 56 | , |  |  | 344,078,061 |  | 787 | 39 | ,603,667, |  | 02,305 | 2.2\% | 214,769,7 |  | 40, |  | 725,576,000 |  | 4,0 | 89.2\% | 10,08 | 92.6\% | 492, |  | 800,455,89 |  |


| on-Pos | 6,370 | 3,103 | 36,636 | 55. | 56 |  | 22,10 | 33.3 | 1,9 | 61.6 |  | 4.1 | 29 | 9.5\% | 4,894 | 7.4\% | 139,124 |  | 56,708 | 85.4\% | 2,8 |  |  | 14.6\% |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1-3,999 | 215,402 | , | 182,978 | 84.9\% | 271,957 | 56.0\% | 16,844 | \% | 167,031 | 34.4\% | 3,029 | 1.4 | 42,221 | 8.7\% | 12,551 | 5.8\% | ,477 | 0.9 | 202,303 | 93.9 | 426,822 | 87.9 | 13, | 6.1\% | 58,864 | 12.1\% |
| 4,000- 9,9 | 420,592 | 382,560 | 312,126 | 74.2\% | 8,845,172 | 94.3\% | 36,597 | 8.7\% | 199,841 | 2.1\% | 6,624 | \% | 297,390 | 3.2\% | 65,245 | 15.5\% | 40,157 | $0.4 \%$ | 387,749 | 92.2 | 8,730,942 | 93.1\% | 32,843 | 7.8\% | 51,618 | 6.9\% |
| 10,000-14,999 | 384,425 | 57,079,148 | 223,844 | 58.2\% | 53,931,273 | 94.5\% | 47,497 | 12.4\% | 376,127 | 0.7\% | 6,484 | 1.7\% | 1,526,414 | 2.7\% | 106,600 | 27.7\% | 1,245,334 | 2.2\% | 355,369 | 92.4 | 53,982,524 | 94.6 | 29,056 | 7.6\% | 3,096,624 | 5.4\% |
| 15,000-19,999 | 349,580 | 110,944,346 | 177,988 | 50.9\% | 86,983,060 | 78.4\% | 57,941 | 16.6\% | 4,684,195 | 4.2\% | 7,250 | 2.1\% | 3,359,152 | 3.0\% | 106,401 | 30.4\% | 15,917,939 | 14.3\% | 322,327 | 92.2\% | 105,244,919 | 94.9\% | 27,25 | 7.8 | ,699,427 | 5.1\% |
| 20,000-24,999 | 314,337 | 174,149,003 | 153,247 | 48.8\% | 113,406,390 | 65.1\% | 2,078 | 9.7\% | 16,256,189 | 3\% |  | 2.6\% | 5,877,961 | 3.4\% | 90,754 | 28.9\% | 38,608,463 | 22.2 | 289,103 | 2.0\% | 165,767,656 | 95.2\% | 25,23 | 8.0 | 381,34 |  |
| 25,000-29,999 | 282,751 | 222,784,168 | 131,332 | 46.4\% | 129,101,799 | 57.9\% | 63,552 | 22.5\% | 29,952,764 | 13.4\% | 8,465 | 3.0\% | 8,126,963 | 3.6\% | 79,402 | 28.1\% | 55,602,642 | 25.0\% | 259,799 | 91.9\% | 212,414,446 | 95.3\% | 22,952 | 8.1 | 10,369,722 | 4.7\% |
| 30,000-39,999 | 471,454 | 537,110,252 | 213,627 | 45.3\% | 287,518,036 | 53.5\% | 128,921 | 27.3\% | 103,247,077 | 19.2\% | 16,323 | 3.5\% | 21,810,993 | 4.1\% | 112,583 | 23.9\% | 124,534,146 | 23.2 | 431,586 | 91. | 512,043,862 | 95. | 39,86 | 8.5\% | 25,066,3 | 4.7\% |
| 40,000-49,999 | 346,425 | 544,557,30 | 150,059 | 43 | 266,342,510 | 48.9\% | 123,850 | 35 | 157,474,523 | 28.9\% | 13,041 | 3.8\% | 23,494,043 | 4.30 | 59,475 | 17.2\% | 97,246,232 | 17, | 313,821 | 90. | 517,112,385 | 95 | 32, | 9.4\% | 27,444, | 5.0\% |
| 00- | 27 | 528,881,941 | 103 | 38.2\% | 221, | 41.9\% | 12 | 45.7\% | 213 | 40.3\% | 8,703 | 3.2\% | 19,832,661 | 3.7\% | 34,758 | 12.9\% | 74,171,73 | 14.0\% | 243,000 | 90.0\% | 501,001,433 | 94.7\% | 27,071 | 10.0\% | 27,880,508 | 5.3\% |
| 60,000-69,999 | 218,96 | 511,944,238 | ,26 | 31.2\% | 171,639,101 | 33.5\% | 124,177 | 6.7\% | 270,556,163 | 52.8\% | 5,487 | .5\% | 14,480,177 | 2.8\% | 21,03 | 6\% | 55,268,79 | 10.8 | 195,402 | 9.2\% | 484,036,5 | 94.5\% | 23,56 | 10.8\% | 7,907 | . 5 |
| 70,000-79,999 | 184,90 | 508,528,019 | 45,90 | 24.8\% | 133,500,729 | 26.3\% | 122,092 | 66.0\% | 322,628,582 | 63.4\% | 3,745 | 2.0 | 11,586,745 | 2.3\% | 13,161 | 7.1\% | 40,811,963 | 8.0\% | 163,904 | 88.6\% | 480,063,610 | 94.4 | 21,00 | 11. | 28,464,40 |  |
| 80,000-89,999 | 158 | 502,190,02 | 31,640 | 20.0\% | 105,732,063 | 21.1\% | 115,560 | 73.0\% | 356,560,346 | 71.0\% | 2,547 | 1.6\% | 8,982,939 | 1.8\% | 8,489 | 5.4\% | 30,914,673 | 6.2 | 139,760 | 88.3\% | 473,931,257 | 94.4 | 18,47 | 11. | 28,258 |  |
| 90,000-99,999 | 133 | 478,363,22 | 21,563 | 16.2\% | 80,364,124 | 16. | 104,18 | 3\% | 368,468,669 | 77.0\% | 1,794 | \% | 6,885,236 | 1.4\% | 5,483 | 4.1\% | 22,645,19 | 4.7\% | 116,82 | 87.8\% | 450,660,6 | 94. | 16, | 12.2\% | 27,702, |  |
| 00,000-149,999 | 375 | ,810,983,13 | ,499 | 12.6\% | 225,045,032 | 12.4\% | 312,979 | 3.2\% | 1,505,941,032 | 83.2\% | 4,015 | .1\% | 19,243,636 | 1.1\% | 11,46 | 3.1\% | 60,753,43 | 3.4 | 324,34 | 86.3\% | 1,700,206,58 | 93.9 | 51,6 | 13. | 110,776,5 | 6.1\% |
| 150,000-199,99 | 147,104 | 1,036,515,04 | 14,273 | 7\% | 94,901,236 | 9.2\% | 128,338 | 87.2\% | 908,647,616 | 87.7\% | 1,176 | 0.8\% | 7,690,135 | 0.7\% | 3,317 | 2.3\% | 25,276,061 | 2.4\% | 120,798 | 82.1\% | 964,531,997 | 93.1\% | 26,30 | 17.9\% | 71,983,031 | 6.9\% |
| 200,000-499,99 | 165,475 | 1,873,686,442 | 15,0 | .1\% | 155,661,989 | 8.3\% | 145,736 | 88.1\% | 1,665,808,191 | 88.9\% | 1,384 | 0.8\% | 13,609,513 | 0.7 | 3,291 | 2.0\% | 38,606,749 | 2.1\% | 123,436 | 74.6\% | 1,736,319,272 | 92.7\% | 42,039 | 25.4 | 137,367,170 | 7.3\% |
| 500,000-999,999 | 33,342 | 704,297,741 | 3,340 | 10.0\% | 58,360,331 | 8.3\% | 28,896 | 86.7\% | 625,239,113 | 88.8\% | 414 | 1.2\% | 6,198,424 | 0.9\% | 692 | 2.1\% | 14,499,873 | 2.1\% | 18,874 | 56.6\% | 643,446,424 | 91.4\% | 14,468 | 43.4 | 60,851,317 | 8.6\% |
| 1,000,000 or mor | 27,679 | 1,273,105,599 | 329 | 12.0\% | 149,914,818 | 11.8\% | 22,973 | 83.0\% | 1,052,471,530 | 82.7\% | 831 | 3.0\% | 41,430,246 | 3.3\% | 546 | 2.0\% | 29,289,005 | 2.3\% | 8,195 | 29.6\% | 1,074,907,628 | 84.4\% | 19,484 | 70.4 | 198,197,971 | 5.6 |
| TAL |  | 10,888,091,365 | 1,935,896 |  | 344,078 |  | 787,752 |  | 7,603,66 |  | 102,305 |  | 14 |  |  |  |  |  | 4,073,305 |  | ,087,63 |  |  |  | ,45 |  |

$\dagger$ Resident returns=returns filed by ind
$\dagger$ Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015
$\dagger \dagger$ Nonesen returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income
S and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; the extract is a composite database consisting of both audited and unaudted (edited and unedited) data that
 taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January 1,2017 .
Basic standard deduction allowances apppebe for taxable year 2015 vary according to filing status: $S=\$ 7,0$.
Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable
 contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.


Exhibit A5. Tax Year 2015 All Returns: Distribution of Number of Returns Filed and Net Tax Liability (NTL) By FAGI Level



Exhibit A7. Tax Year 2015 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level


Exhibit A8. Tax Year 2015 All Returns: Distribution of Number of Standard Deduction and Itemized Deduction Returns Filed By FAGI Level


Exhibit A9. Tax Year 2015 All Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level


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) 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 a combination effect of special income apportionment provisions applicable to income of part-year and nonresident filers and tax credits claimed by resident filers for taxes paid to another state or country.








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 $5.75 \%$ tax rate. 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.
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) increases the allowable child tax credit for certain taxpayers and either eliminates or allows to sunset other tax credits applicable to the personal income tax. The relatively high effective tax rates derived from positive NC Taxable Income reflect the reduction in the availability of tax credits allowable to be claimed for personal income tax.


RESIDENT RETURNS


Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400Sch S, and D-400TC forms processed within the DOR
source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400Sch S, and D-400TC forms processed within the
dynamic integrated tax system during 2016; 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.
 effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499\% for taxable years beginning on after January $\mathbf{1 , 2 0 1 7}$.
Basic standard deduction allowances applicable for taxable year 2015 vary according to filing status: $\mathbf{S}=\$ 7,500 ; \mathrm{MFJ} / \mathbf{S S}=\$ 15,000 ; \mathrm{MFS}=\$ 7,500 ;$ and $\mathrm{HH}=\$ 12,000$.
Claiming itemized deductions on the federal return 1040 Sch $A$ is a prerequisite for claiming itemized deductions on the NC $D-400$ Sch $S$ return. Allowable itemized deductions provisions for NC tax purposes
(no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\$ 20,000$ ),




Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year $2015 \mathrm{D}-400, \mathrm{D}-400 \mathrm{Sch} \mathrm{S}$, and $\mathrm{D}-400 \mathrm{TC}$ forms processed within the DOR dynam,
tax system during 2016; 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.
tax system during 2016; the extract is a composite database consisting of both audited and unaudited (edited and
Number of returns filed with no tax liability=count of returns with $\$ 0$ tax liability after application of tax credits
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
 taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January 1 , 2017
In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
Basic standard deduction allowances applicable for taxable year 2015 vary according to filing status: $\mathrm{S}=\mathbf{\$ 7 , 5 0 0}$; MFJ/SS=\$15,000; MFS=\$7,500; and $\mathbf{H H}=\mathbf{\$ 1 2 , 0 0 0}$.
Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable
 as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
$\dagger_{\dagger}^{\dagger}$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income


> Source: 2015 indiviual income tax extract Statistical summaries are compiled from personal income tax information extracted from tax year $2015 \mathrm{D}-400$, D-400 Sch S , and D-40TC form processed within the DOR dynamic integrated tax svstem during 2016; the extract is a composite database consisting of both audited and unaudited (edited and unedite) data that is subiect to and mav include inconsistences resultant of taxpaver and/or processing eror.
tax system during 2016; the extract is a composite database consisting of both a adited and unaudited (edited and unedited) data that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
Number of returns filed with no tax liability=count of returns with \$0 tax liability after application of tax credits
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SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75\% applicable to NC taxable income effective for taxable $\dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
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 under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes. \#才 Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Incon

Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted


| No Taxable Income |  | 121,360 | 420 | 28,933 | 44,989 | 59,455,62 | 41,191,228,098 | 339, | 1,214,505,688 | 3,461,315,174 | 121,360 | 14.2\% | 6,582,403,401 | 54,239 | 32,362,015,211 | (2,903,080,438) | -9.0\% | 78.6 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $1-2,0$ | 22,050 | 773 | 10,332 | 455,243 | 11,492 | 4,466,57 | 7,845,156,37 | 343,739 | 162,750,58 | 260,248,343 | 22,823 | 9.8\% | 801,299,644 | 35,109 | 6,946,358,971 | 20,739,335 | $0.3 \%$ | \% | 1,192,503 | 86 | 1,151,117 | 44 | 5.55 |
| 2,001- 4,000 | 16,325 | 291 | 7,627 | 1,052,931 | 8,733 | 4,361,241 | 6,046,690,425 | 363,908 | 127,270,378 | 208,058,316 | 16,616 | 8.2\% | 584,986,597 | 35,206 | 5,380,915,890 | 49,470,472 | 0.9\% | 89.0\% | 2,844,571 | 102,953 | 2,741,618 | 165.0 | 5.54\% |
| 4,001-6,000 | 14,316 | 119 | 6,619 | 1,450,729 | 7,685 | 4,138,755 | 4,412,108,495 | 305,654 | 60,354,751 | 172,118,923 | 14,435 | 8.1\% | 483,697,391 | 33,509 | 3,816,646,932 | 71,873,285 | 1.9\% | 86.5\% | 4,132,696 | 128,959 | 4,003,737 | 277.36 | 5.57\% |
| 6,001-10,000 | 25,086 | 125 | 11,243 | 3,591,789 | 13,787 | 8,690,200 | 6,826,234,895 | 270,764 | 106,730,266 | 337,683,189 | 25,211 | 8.1\% | 758,332,168 | 30,079 | 5,836,949,804 | 200,641,435 | 3.4\% | 85.5\% | 11,536,946 | 357,986 | 11,178,960 | 443.42 | 5.57\% |
| 10,001-10,625 | 3,757 | 16 | 1,603 | 616,134 | 2,146 | 1,344,934 | 1,084,925,753 | 287,550 | 17,092,030 | 58,681,306 | 3,773 | 8.3\% | 121,523,035 | 32,209 | 921,813,442 | 38,897,572 | 4.2\% | 85.0\% | 2,236,602 | 66,334 | 2,170,268 | 575.2 | 5.58\% |
| 10,626-12,750 | 12,095 | 46 | 5,266 | 2,268,642 | 6,802 | 4,244,798 | 3,496,926,015 | 288,026 | 48,305,424 | 149,547,399 | 12,141 | 8.2\% | 333,014,319 | 27,429 | 3,062,669,721 | 141,989,917 | 4.6\% | 87.6\% | 8,164,440 | 227,590 | 7,936,850 | 653.72 | 9\% |
| 12,751-15,000 | , 08 | 44 | 5,299 | 2,4 | 7,077 | 4,498,494 | 3,807,298,428 | 305,758 | 63,751,706 | 154,815,745 | 12,452 | 8.4\% | 474,535,400 | 38,109 | 3,241,698,989 | 172,646,512 | 5.3\% | 85.1\% | 9,927,218 | 273,702 | 9,653,516 | 775.26 | 5.59\% |
| 15,001-17,000 | 10,676 | 36 | 4,441 | 2,311,500 | 6,212 | 4,273,614 | 2,982,598,606 | 278,435 | 44,559,181 | 146,701,892 | 10,712 | 8.6\% | 350,604,970 | 32,730 | 2,529,850,925 | 171,363,983 | 6.8\% | 84.8\% | 9,853,442 | 273,539 | 9,579,903 | 894.3 | 5.59\% |
| 17,001-20,000 | 15,824 | 43 | 6,380 | 3,501,302 | 9,397 | 6,231,231 | 3,281,142,295 | 206,790 | 40,003,841 | 200,557,000 | 15,867 | 9.1\% | 454,471,009 | 28,643 | 2,666,118,127 | 293,477,664 | 11.0\% | 81.3\% | 16,874,948 | 433,484 | 16,441,464 | 1,036.20 | 5.60\% |
| 20,001-21,250 | 6,605 | 13 | 54 | 1,580,848 | 3,936 | 2,619,737 | 1,208,941,587 | 182,675 | 16,794,734 | 83,963,870 | 6,618 | 9.8\% | 172,942,763 | 26,132 | 968,829,688 | 136,497,503 | 14.1\% | 80.1\% | 7,84 | 03, | 7,644,976 | 1,155.18 | 5.60\% |
| 21,251-25,000 | 19,442 | 62 | 7,771 | 4,690,784 | 11,618 | 7,812,037 | 4,448,543,414 | 228,084 | 145,859,003 | 348,742,821 | 19,504 | 10.3\% | 559,610,939 | 28,692 | 3,686,048,657 | 451,084,801 | 12.2\% | 82.9\% | 25,937,369 | 678,504 | 25,258,865 | 1,295.0 | 5.60\% |
| 25,001-30,000 | 25,274 | 76 | 10,127 | 6,366,407 | 15,102 | 10,087,486 | 4,091,469,744 | 161,399 | 106,950,081 | 356,249,603 | 25,350 | 11.4\% | 638,871,113 | 25,202 | 3,203,299,109 | 696,945,355 | 21.8\% | 78.3\% | 40,074,436 | 1,017,281 | 39,057,155 | 1,540.72 | 5.60\% |
| 30,001-40,000 | 48,237 | 10 | 19,261 | 12,722,683 | 28,856 | 18,764,571 | 9,314,276,987 | 192,655 | 111,827,656 | 572,634,184 | 48,347 | 14.1\% | 1,361,863,263 | 28,16 | 7,491,607,196 | 1,689,942,161 | 22.6\% | 80.4\% | 97,171,6 | 2,315,057 | 94,856,591 | 1,962.0 | 5.61\% |
| 40,001-50,000 | 44,336 | 95 | 18,012 | 13,279,934 | 6,225 | 17,478,866 | 7,797,347,871 | 175,493 | 112,403,565 | 474,825,264 | 44,431 | 17.6\% | 1,017,780,270 | 22,90 | 6,417,145,902 | 1,994,277,567 | 31.1\% | 82.3\% | 114,671,07 | 2,821,438 | 111,849,63 | 2,517.3 | 5.61\% |
| 50,001-60,000 | 38,825 | 105 | 15,677 | 12,656,853 | 23,083 | 16,313,216 | 7,694,940,311 | 197,661 | 98,908,106 | 368,801,513 | 38,930 | 20.3\% | 1,207,620,953 | 31,020 | 6,217,425,951 | 2,135,614,501 | 34.3\% | 80.8\% | 122,797,808 | 3,284,632 | 119,513,176 | 3,069.9 | 5.60\% |
| 60,001-75,000 | 49,043 | 122 | 20,091 | 18,443,693 | 28,853 | 21,117,179 | 9,649,210,054 | 196,262 | 105,669,029 | 432,852,824 | 49,165 | 22.6\% | 1,128,026,938 | 22,944 | 8,193,999,321 | 3,308,255,075 | 40.4\% | 84.9\% | 190,224,635 | 5,317,652 | 184,906,983 | 3,760.9 | 5.59\% |
| 75,001-80,000 | 14,461 | 58 | ,046 | 5,923,858 | 395 | 6,586,902 | 2,975,692,977 | 204,952 | 39,438,208 | 291,549,427 | 14,519 | 24.8\% | 363,219,325 | 25,01 | 2,360,362,433 | 1,124,906,39 | 47.7\% | 79.3\% | 64,682,131 | 1,913,722 | 62,768,409 | 4,323.1 | 5.58\% |
| 80,001-100,000 | 49,976 | 161 | 21,997 | 22,996,558 | 27,907 | 22,612,665 | 11,868,833,930 | 236,728 | 129,271,748 | 386,510,715 | 50,137 | 28.1\% | 1,366,926,407 | 27,264 | 10,244,668,556 | 4,495,208,459 | 43.9\% | 86.3 | 258,474,539 | 6,264,258 | 252,210,281 | 5,030.4 | 5.61\% |
| 100,001-120,000 | 39,733 | 119 | 17,880 | 20,796,090 | 21,814 | 19,087,985 | 8,116,031,293 | 203,654 | 80,748,203 | 274,159,817 | 39,852 | 35.0\% | 971,316,712 | 24,373 | 6,951,302,967 | 4,366,467,445 | 62.8\% | 85.6\% | 251,071,891 | 5,656,113 | 245,415,778 | 6,158.18 | 5.62\% |
| 120,001-160,000 | 54,844 | 135 | 25,473 | 35,368,544 | 29,260 | 30,624,143 | 14,192,146,683 | 258,138 | 168,285,030 | 389,225,458 | 54,979 | 43.9\% | 1,633,379,422 | 29,709 | 12,337,826,833 | 7,606,777,365 | 61.7\% | 86.9\% | 437,389,766 | 11,032,881 | 426,356,885 | 7,754.9 | 5.60\% |
| 160,001-200,000 | 160 | 104 | 16,251 | 28,523,915 | 17,865 | 24,327,275 | 9,860,976,317 | 287,794 | 193,779,158 | 237,706,175 | 34,264 | 54.2\% | 949,306,790 | 27,706 | 8,867,742,510 | 6,115,268,119 | 69.0\% | 89.9\% | 351,628,046 | 10,147,975 | 341,480,071 | 9,966.15 | 5.58\% |
| 200,001 or more | 90,083 | 318 | 40,365 | 243,137,300 | 4,592 | 323,305,257 | 88,613,288,940 | 980,225 | 3,734,319,418 | 2,407,841,147 | 90,401 | 71.6\% | 7,605,091,408 | 84,126 | 82,334,675,803 | 52,005,147,592 | 63.2\% | 92.9\% | 2,990,296,112 | 258,434,428 | 2,731,861,684 | 30,219.37 | 5.25\% |
| total | 647,556 | 24,331 | 280,835 | 444,256,867 | 410,826 | 622,442,79 | 260,806,009,495 | 337,881 | 6,929,577,785 | 11,774,790,104 | 771,887 | 16.9\% | 29,920,824,237 | 38,763 | 226,039,972,93 | 84,384,412,07 | 37.3\% | 86.7\% | 5,019,031,484 | 310,993,565 | 4,708,037,919 | 6,099.39 | 5.39\% |


| Non-Positive AGI | 157 | 22,168 | 154 | 415,236 | 5,649 | 19,889, | ,417,673,382) | (466,637) | 1,230, | 305,753,949 | 22, | 33.6\% | 264,430,472 | 11,8 | (9,756,919,284) | (1,837,649,280) | 18.8\% | 93.7\% | 1,241,153 | 99,421 | 1,141,732 | 51.14 | -0.01\% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1-3,999 | 1,108 | ,26 | 682 | 123,287 | 1,95 | 976,582 | 12,920,105 | 1,919 | 4,123,812 | 4,108,624 | 6,734 | 3.1\% | 90,263,690 | 13,404 | $(77,328,397)$ | (74,771,403) | 96.7\% | -598.5\% | 219,319 | 49 | 215,770 | . 04 | 1.67\% |
| 4,000- 9,999 | 2,257 | 11,149 | 1,458 | 273,438 | 5,327 | 2,305,406 | 98,195,704 | 7,325 | 6,587,309 | 11,309,915 | 13,406 | 3.2\% | 193,920,526 | 14,465 | (100,447,428) | $(97,230,044)$ | 96.8\% | -102.3\% | 570,588 | 4,672 | 555,916 | 41.47 | 0.57\% |
| 10,000-14,999 | 8,013 | 9,201 | 4,737 | 915 | 7,283 | 3,236,274 | 216,756,348 | 12,592 | 6,641,798 | 23,785,739 | 17,214 | 4.5\% | 258,801,487 | 15,034 | (59,189,080) | (57,120,400) | 96.5\% | -27.3\% | 01,338 | 38,345 | ,962,993 | 14.0 | 0.91 |
| 15,000-19,999 | 10,338 | 7,443 | 5,661 | 1,536,383 | 8,215 | 4,333,423 | 310,665,085 | 17,472 | 6,886,283 | 47,290,433 | 17,781 | 5.1\% | 275,803,785 | 15,511 | $(5,542,850)$ | $(5,603,884)$ | 101.1\% | -1.8\% | 4,002,636 | 114,720 | 3,887,916 | 218.6 | 1.25\% |
| 20,000-24,999 | 12,66 | 5,472 |  | 2,096,984 | , 22 | 4,878,720 | 408,718,893 | 34 | 919,552 | 73,184,437 | 18,138 | 5.8\% | 290,410,501 | 16,011 | 52,043,507 | 48,695,105 | 93.6\% | 12.7\% | 6,657,270 | 227,342 | 6,429,928 | 354.5 | 1.57\% |
| 25,000-29,999 | ,865 | 4,568 | 8 | 2,707,152 | 881 | 5,522,904 | 534,919,160 | 526 | 9,052,783 | 102,261,045 | 19,433 | 6.9\% | 314,053,508 | 16,161 | 127,657,390 | 119,937,100 | 94.0\% | 23.9\% | 10,550,407 | 399,73 | 10,150,676 | 522.34 | 1.90\% |
| 30,000-39,999 | 35,421 | 7,376 | 15,321 | 6,937,978 | 23,010 | 12,669,936 | 1,502,733,413 | 13 | 17,654,288 | 274,168,509 | 42,797 | 9.1\% | 670,702,286 | 15,672 | 575,516,906 | 550,693,361 | 95.7\% | 38.3\% | 37,461,983 | 1,211,317 | 36,250,666 | 27.04 | 2.41\% |
| 40,000-49,999 | 40,421 | 6,329 | 16,768 | 8,506,349 | 26,169 | 14,525,001 | 2,104,596,267 | 18 | 24,978,136 | 370,705,711 | 46,750 | 13.5\% | 727,178,530 | 15,555 | 1,031,690,162 | 987,643,588 | 95.7\% | 49.0\% | 61,686,925 | 1,691,923 | 59,995,002 | 1,283.32 | 2.85\% |
| 50,000-59,999 | 41,656 | 5,666 | 25 | 9,881,545 | 26,731 | 15,134,984 | 2,602,444,646 | 星 | 24,081,641 | 462,833,773 | 47,322 | 17.5\% | 763,961,974 | 16,1 | 1,399,730,540 | 1,336,396,479 | 95.5\% | 53.8\% | 81,379,1 | 2,120,241 | 79,258,95 | 1,67 | 3.05\% |
| 60,000-69,999 | . 816 | 736 | ,672 | 10,370,911 | ,182 | 5,643,656 | 2,826,423,659 | 64,898 | 5,535 | 503,934,110 | 43,552 | 19.9\% | 748,931,546 | 17,196 | 1,597,093,538 | 1,511,240,716 | 4.6\% | 56.5\% | 1,050,72 | 2,381,270 | 8,669,45 | 2,035.94 | 3.14\% |
| 70,000-79,999 | ,182 | 3,791 | 14,630 | 10,596,405 | 23,195 | 15,729,422 | 2,995,219,778 | 74,931 | ,521,659 | 501,876,178 | 39,973 | 21.6\% | 718,259,938 | 17,969 | 1,804,605,321 | 1,686,373,146 | 93.4\% | 60.2\% | 99,776,351 | 2,870,58 | 96,905,76 | 2,424.28 | 3.24\% |
| 80,000-89,999 | ,730 | 3,153 |  | 11,332,669 | 75 | 14,975,918 | 3,133,173,077 | 84,949 | 6,495,089 | 490,695,807 | 36,883 | 23.3\% | 694,243,488 | 18,823 | 1,974,728,871 | 1,838,782,966 | 93.1 | 63.0 | 107,994,112 | 3,187,0 | 104,807,01 | 2,841.6 | 3.35\% |
| 90,000-99,999 | 113 | 2,655 | 12,838 | 11,280,253 | 19,349 | 14,444,718 | 3,206,032,304 | 94,943 | 29,121,178 | 478,905,971 | 33,768 | 25.4\% | 666,277,124 | 19,731 | 2,089,970,387 | 1,931,683,309 | 92.4\% | 65.2\% | 112,923,40 | 3,524,03 | 109,399,372 | 3,239.74 | 3.41\% |
| 100,000-149,999 | 120,618 | 7,217 | 53,979 | 55,015,149 | ,10 | 57,544,114 | 15,675,965,173 | 122,627 | 135,698,695 | 1,734,701,337 | 127,835 | 34.0\% | 2,674,667,460 | 20,92 | 11,402,295,071 | 10,348,180,679 | 90.8 | 72.7\% | 598,898,033 | 13,360,212 | 585,537,821 | 4,580.42 | 3.74\% |
| 150,000-199,999 | 69,579 | 3,303 | 32,134 | 43,292,382 | 38,098 | 38,866,861 | 12,589,463,245 | 172,738 | 144,382,233 | 839,029,559 | 72,882 | 49.5\% | 1,666,541,454 | 22,866 | 10,228,274,465 | 8,929,234,114 | 87.3\% | 81.2\% | 514,147,786 | 13,633,838 | 500,513,948 | 6,867.46 | 3.9 |
| 200,000-499,999 | 104,813 | 6,987 | 47,090 | 116,852,723 | 58,722 | 105,052,969 | 33,173,542,011 | 296,722 | 570,351,822 | 1,168,701,624 | 111,800 | 67.6\% | 3,088,478,977 | 27,625 | 29,486,713,232 | 22,940,319,831 | 77.8\% | 88.9\% | 1,319,817,305 | 48,838,585 | 1,270,978,720 | 11,368.32 | 3.83\% |
| 500,000-999,999 | 25,076 | 453 | 9,569 <br> 5749 | 56,521,698 <br> $\mathbf{9 5 , 6 0 0 4 6 8}$ | 16,126 | 65,959,921 | 19,252,955,392 | 6866,747 | 619,154,816 | 499,027,379 | 28,035 | 84.1\% | 1,241,706,161 | 44,291 | 18,131,376,668 | 10,903,942,449 | 60.1\% | 94.2\% | 627,128,363 | 39,692,877 | 587,435,486 | 20,953.65 | 3.05\% |
| 1,000,000 or more | 20,727 | 4,532 | 5,749 | 95,600,468 | 16,929 | 210,752,175 | 170,578,958,617 | 6,753,195 | 4,013,452,637 | 3,882,516,004 | 25,259 | 91.3\% | 14,572,191,330 | 576,911 | 156,137,703,920 | 23,323,664,245 | 14.9\% | 91.5\% | 1,341,524,592 | 177,583,809 | 1,163,940,783 | 46,080.24 | 0.68\% |
| total | 647,556 | 124,33 | 280,835 | 444,256,867 | 410,826 | 622,442,794 | 260,806,009,495 | 337,881 | 6,929,577,78 | 11,774,790,104 | 771,887 |  | 29,920,824,237 | 38,763 | 226,039,972,939 | 84,384,412,0 | 37.3 | 86.7 | 5,019,031,4 | 310,993,565 | 4,708,037,9 | 6,099 | 1.8 |

Source: 20 ,
tax system during 2016; 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.
Number of returns filed with no tax liability $=$ count of returns with $\$ 0$ tax liability after application of tax credits
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H$\dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $100 \%$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

| ome Le | Number of <br> Returns Filed <br> ISO Tax Liabilityl$\|$ |  | D-400 Filing <br> Financial Statistics <br> Overpayment |  | Federal AGI [includes returns with deficit][ $\$$ ] [S] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { Federal } \\ \text { AGI } \\ \text { Value } \\ {[\$]} \\ \hline \end{gathered}$ | Modifications <br> to <br> Federal <br> AGI: |  | Deductions Claimed Pursuant to [ $\left.{ }^{1} 105-134.6 .(\mathrm{a} 2)\right]$ by Type $\dagger$ : |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  |  | NCTI <br> as <br> a <br> $\%$ <br> of <br> Federal <br> AGI <br> [\%] |  | Selected Tax Credits Claimed $\dagger \dagger \dagger$ and Itemized Deductions $\dagger \dagger$ Claimed |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | dard Deduction | Itemized Deductions |  |  |  |  | [before residency proration] [\$] | [after$\left.\begin{array}{c}\text { residency } \\ \text { proration] }\end{array}\right]$ [\$] | Effec-tivePro-rationractorFact[\%] | Tax Credit <br> \$125/\$100 <br> [per <br> Qualifying <br> Cild] <br> $[\$]$ | Paid <br> To Other <br> States <br> Foraign <br> Taxes <br> [s] | Quali- <br> fying <br> Home <br> Mortgage <br> Interest <br> [S] | $\begin{gathered} \text { Real } \\ \text { Estate } \\ \text { Property } \\ \text { Taxes } \\ \text { [\$] } \\ \hline \end{gathered}$ |  |  | Allowed <br> Home Mtg <br> Int/Real <br> Estate <br> Taxes <br> [\$] | $\begin{gathered} \text { Chari- } \\ \text { table } \\ \text { Contri- } \\ \text { butions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Medical } \\ \text { and } \\ \text { Dental } \\ \text { Expenses } \\ \text { [\|S] } \end{gathered}$ |
|  | $\begin{array}{\|l\|l} \text { ICom- } \\ \text { bined } \\ \text { Filing } \\ \text { Statuses } \end{array}$ | as a \%of AIIReturnsFiled[\%] |  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \end{gathered}$ |  |  |  | [Net Tax $\dagger$$<$ Pre-payments $]$Amount$[\$]$ |  |  |  |  |  |  |  |  |  |  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \\ \hline \end{gathered}$ | Deduction Amount <br> [\$] | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Fived } \end{gathered}$ | Deduction Amount <br> [\$] <br> [\$] |
|  |  |  | Additions [s] | $\underset{\substack{\text { Deduction } \\\|S\|}}{\text { D }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taxable Inco |  | 100.0\% | 479,285 | 136,542,128 | 48,666,745,579 | 57,094 | 1,377,705,701 | 6,874,114,180 | 731,035 | 7,297,500,000 | CE OF Ne |  |  | 6,582,403,401 | 433,699 | (7,809,323,746) | -27\% | 60\% |  | 546,149 | 83,925 | 715,137,319 | 726,250,052 ${ }^{944,785,402}{ }^{4,372,206,799}{ }^{1,287,254,247}$ |  |  |  |
| 1-2,000 | 52,446 | 22.5\% | 38,520 | 9,561,658 | 724,089,993 | 13,806 | 3,015,325 | 10,555,922 | 51,673 | 615,748,500 | 773 | 15,58, ${ }^{\text {a }}$, 79 | 8,222,817 | 54,270,469 | 64\% | 12\% | 20,3 | ,748,024 | 42,155 | 5,803,308 | 2,124,991 | 6,789,514 | 4,065,675 | 4,875,069 |
| 2,001-4,000 | 31,088 | 15.3\% | 21,834 | 6,134,183 | 476,277,297 | 15,320 | 919,190 | 3,278,655 | 30,797 | 373,266,000 | 291 | 6,032,195 | 4,619,637 | 89,475,923 | 95\% | 20\% | 5,144,780 | 8,196,247 | 91,134 | 2,779,604 | 894,179 | 3,089,096 | 1,343,867 | 1,723,10 |
| 4,001-6,000 | 11,313 | 6.3\% | 7,937 | 590,804 | 201,621,256 | , 22 | 91 | ,48 | 11,194 | 138,627,000 | 119 | 2,634 | ,397,165 | 53,467,283 | 90\% | 29\% | 3,074,385 | 3,693,343 | 137,573 | 1,459,266 | ,593 | 1,225,420 | 74,43 | 22,85 |
| 6,001-10,000 | 4,3 | 1.4\% | 2,86 | 1,180,406 | 93,120,22 | 21,651 | 308,586 | 2,412,70 | 4,176 | 52,34 | 125 | ,769,717 | 35,900,884 | 30,477,228 | 85\% | 39\% | 1,752,381 | 1,628,868 | 346,3 | 969,344 | 365,474 | 1,179,261 | 957,721 | 685,856 |
| 10,001-12,750 | 632 | 0.3\% | 255 | 730 | 20,056,495 | ,735 | 14 | 867 | 570 | 6,895,500 | 6 | 1,271,946 | 10,758,896 | 7,152,452 | 66\% | 54\% | 411,273 | 148,672 | 268,0 | 424, | 192,495 | 567,111 | 68,652 | 60,6 |
| 12,751-15,000 | 418 | 0.3\% | 169 | 106,695 | 1,868,3 | 33,178 | ,645 | 807,620 | 374 | 4,464,000 | 44 | 0,36 | ,028,0 | 809,330 | 72\% | 58\% | 34,0 | 66,0 | 72,5 | 70,2 | 95,158 | 98,3 | 43,12 | 71,52 |
| 15,001-17,000 | 315 | 0.3\% | 102 | 67,481 | 11,203,378 | 35,566 | 21 | 1,034,168 | 279 | 3,231,000 | 36 | 268 | 6,356,163 | , 330,404 | 79\% | 57\% | 289,247 | 39,132 | 265,439 | 245,925 | 94,398 | 284,500 | 277,282 | 87,467 |
| 17,001-20,000 | 436 | 0.3\% | 116 | 76,164 | 16,343,3 | 37,485 | 459 | 1,073,231 | 393 | 4,611,000 | 43 | 77,785 | ,25,7 | 8,057,549 | 81\% | 61\% | 3,37 | 49,995 | 422,5 | 220,576 | 94,868 | 83,358 | 52,46 | 56,3 |
| 20,001-25,000 | 643 | 0.2 | 165 | 181,476 | ,396 | 45,718 | 22 | 1,961,589 | 568 | 6,858,000 | 75 | 1,752,274 | 9,101,44 | 4,415,637 | 75\% | 65\% | 828,896 | 61,511 | 741,907 | 432,523 | 302,785 | 674,838 | 79,6 | 19,454 |
| 25,001-30,000 | 511 | 0.2\% | 109 | , 8,501 | 5,736,032 | 50,364 | ,279 | 2,154,190 | 435 | 5,127,000 | 76 | ,685,276 | 16,838,84 | 13,997,567 | 83\% | 65\% | 804,867 | 36,348 | 726,595 | 41,098 | 231,254 | 730,817 | 55,46 | 32,16 |
| 30,001-40,000 | 842 | 0.2\% | 210 | 318,056 | 47,374,0 | 56,264 | 452,374 | 3,300,418 | 732 | 9,033,000 | 110 | 2,29 | 33,196,385 | 29,221,057 | 88\% | 70\% | 1,680,228 | 0,95 | 1,595,151 | 753,422 | 332,985 | 958,555 | s9, | 394,744 |
| 40,001-50,000 | 654 |  | 168 | ,184 | 5,636,1 | ,780 | ,251,970 | , | 559 | 6,964,500 | 95 | 2,069,108 | 32,177,032 | 29,235,473 | 91\% | 71\% | 1,681,046 | 44,850 | 1,504,360 | 61,53 | 350,70 | 1,101,594 | 398,71 | 160,49 |
| 50,001-60,000 | 518 | 0.3\% | 128 | 250,256 | 2,548, | ,41 | 383,564 | 3,079,394 | 413 | 5,010,000 | 05 | ,28,5 | 31,814,501 | 28,434,763 | 89\% | 75\% | 1,635, | 31,800 | 1,431,8 | 875,464 | 354,505 | 1,152,3 | 79,9 | 29, |
| 60,001-75,000 | 611 | 0.3\% | 146 | 2,140 | 4,041,055 | , 447 | 34,602 | 3,459,828 | 489 | 5,62,,000 | 122 | 2,140,181 | 43,123,646 | 40,951,920 | 95\% | 80\% | 2,354,731 | 30,00 | 2,007,58 | 983,620 | 416,297 | ,292,55 | 744,36 | 144,425 |
| 75,001-80,000 | 179 |  | 50 | , | ,052,511 | ,612 | 301,863 | 1,315,975 | 121 | 1,464,000 | 58 | 1,937,5 | 16,636,837 | 13,887,942 | 83\% | 79\% | 798,5 | 6,100 | 677,0 | 549,130 | 310,03 | 669,847 | 1,219,52 | 194 |
| ,001 | 452 | 0.3\% | 138 | 439,489 | 63,949,804 | 141,482 | 1,089,847 | 3,199,523 | 291 | 3,615,000 | 161 | 6,283,676 | 51,941,452 | ,176,390 | 77\% | 81\% | 2,310,139 | 5,90 | 1,896,0 | 1,401, | 690,18 | 1,869,657 | 4,316,30 | 220 |
| 0,001 | 289 |  | 107 | 479,26 | 49,734,611 | 2,092 | 853,290 | 2,171,204 | 170 | 03, | 119 | 5,963,013 | 350, | 31,598,974 | 78\% | 81\% | 1,816,939 |  | 1,388,7 | 1,273,5 | 550, | 1,596,180 | 4,283,272 | 45,076 |
| 2,001 | 295 | 0.2\% | 119 | 594,006 | 48,665,174 | 4,9,9 | 727,578 | 2,088,992 | 160 | 2,026,500 | 135 | 2,998,856 | 42,278,404 | 40,355,297 | 95\% | 87\% | 2,320,422 |  | 1,632,4 | 1,430, | 670, | 1,869,80 | ,015,843 | 39,408 |
| 160,001-200,000 | 153 | 0.2\% | 79 | 52,674 | 4,335,803 | 224,417 | 309,2 | 1,766,486 | , | 637,500 | 104 | 489,973 | 2,751,1 | 27,258,771 | 92\% | 87\% | 1,567, |  | 1,097,13 | 1,271, | 718,43 | 1,590,98 | 1,858 | 0,137 |
| 200,001 or more |  | 0.4\% |  | 8,180,884 | 644,106,783 | 1,388,161 | 69,886,940 | 66,259,362 |  | 1,927,500 | 318 | 111,566,970 | 534,239,891 | 518,717,571 | 97\% | 83\% | 29,826,258 |  | 28,365,198 | 4,403,834 | 4,645,65 | 5,123,152 | 106,359,311 | 4,507 |
| TOTAL | 955 | 1.0\% | 761 | 8,417,674 | 51,329,903,343 | 53,527 | ,59,823,743 | ,92,5 | ,624 | 8,547,076,50 | [24,331 | 6,757,974,416 | 30,492,093,312 | (6,727,31,74 | 22 |  | 62,214,208 |  | 44,993,842 | 2,188,12 |  |  | 505,090 |  |
| FAGILevel |  |  |  |  |  |  |  |  |  | B. BY SIZE | EDE | ADJUST | Rossinco |  |  |  |  |  |  |  |  |  |  |  |
| n-Positive AGI | 65,947 |  | 15,992 | 29,920,729 | (2,379,877,124) | , | 442,76 | 356,091,781 | 43,779 | 445,933 | 22,168 | 1,035, | 3,000 | (3,797,4 | 29\% | 105\% | ,245 | 732,610 | 7,4, | 12,374,656 | 26, | 136,070,332 | 4,595,593 | 22,300,549 |
| 1-3,999 | 213,783 | 99.2\% | 125,629 | ,313,185 | 471,608,653 | 2,206 | 13,458,560 | 12,619,039 | 208,157 | 1,732,017,000 | 5,626 | 89,578,321 | (1,349,147,147) | (1,321,176,952) | 98\% | 286\% | 10,265 | 2,258,992 |  | 27,716,287 | 10,914,013 | 30,960,272 | 5,876,02 | 53,999,338 |
| 4,000-9,999 | 300,825 | 71.5\% | 218,934 | 8,115,051 | 1,957,732,398 | 6,508 | 9,367,566 | 51,097,437 | 289,676 | 2,715,786,000 | 11,149 | 183,396,318 | (983,179,791) | $(958,028,844)$ | 97\% | -50\% | 490,419 | 10,363,067 | 17,367 | 40,612,945 | 22,413,859 | 58,817,394 | 20,481,74 | 06,167,302 |
| 10,000-14,999 | 151,672 | 39.5\% | 816 | 25,367,174 | 1,891,385,418 | 12,470 | 5,076,564 | 133,983,196 | 142,471 | 1,789,704,000 | 9,201 | 189,155,030 | (216,380,244) | (220,679,831) | 102\% | -11\% | 4,694,203 | 17,726,233 | 135,304 | 41,760,559 | 19,121,660 | 52,567,029 | 21,942,63 | 117,110,611 |
| 15,000-19,999 | .643 | 15.9\% | 31,976 | 11,920,302 | 939,422,761 | ,883 | 3,350,043 | 204,726,625 | 48,200 | 599,032,500 | 7,443 | 167,207,948 | $(28,194,269)$ | (49,861,742) | 177\% | -3\% | 6,554,709 | 9,852,110 | 35,542 | 31,424,052 | 19,702,080 | 44,335,982 | 22,815,232 | 101,067,604 |
| 20,000-24,999 | 1,929 | 6.7\% | 7,937 | 4,068,393 | 466,413,871 | 2,286 | 2,142,991 | 239,632,158 | 15,457 | 179,587,500 | 5,472 | 137,465,193 | $(88,127,989)$ | (123,781,477) | 140\% | -19\% | 1,508,578 | 1,496,240 | 364,918 | 24,696,235 | 12,362,31 | 33,220,31 | 19,333,73 | 85,935,794 |
| 25,000-29,999 | 15,916 | 5.6\% | 5,286 | 2,743,112 | 436,672,227 | ,436 | 2,043,046 | 274,671,880 | 11,348 | 127,822,500 | 4,568 | 119,627,980 | (83,407,087) | (123,404,227) | 148\% | -19\% | 706,593 | 301,839 | 521,274 | 18,211,29 | 10,090,60 | 26,095,997 | 18,436,94, | 75,899,254 |
| 30,000-39,999 | 25,155 |  | 763 | 740,424 | 874,930,443 | 782 | 5,388,406 | 1,374,953 | 17,779 | 208,159,500 | 7,376 | 187,080,408 | (96,296,012) | (188,847,808) | 196\% | -11\% | 1,439,722 | 281,763 | 1,286,124 | 28,905,304 | 16,823,710 | 42,676,570 | 33,644,443 | 12,410,811 |
| 40,000-49,999 | 19,566 | 5.6\% | 7,283 | 4,312,117 | 876,748,354 | 44,810 | 5,544,814 | 594,986,005 | 13,237 | 157,966,500 | 6,329 | 157,887,613 | $(28,546,950)$ | $(141,910,503)$ | 497\% | 3\% | 1,370,981 | 129,587 | 1,282,543 | 24,028,284 | 14,175,60 | 36,162,886 | 31,834,65 | 91,340,499 |
| 50,000-59,999 | 15,967 |  | 6,086 | 4,316 | 875,833,939 | 54,853 | 4,262,770 | 597,759,455 | 10,301 | 126,882,000 | 66 | 152,703,172 | 2,752,082 | (116,548,180) | \#\#\#\#1 | 0\% | 1,480,684 | 94,284 | 1,391,878 | 22,658,483 | 13,870,45 | 34,232,056 | 30,725,00 | 89,152,53 |
| 60,000-69,999 | 12,601 | 5.8\% | 5,088 | ,632,195 | 816,384,915 | 64,787 | 4,388,0 | 536,249,147 | 7,865 | 101,389,500 | 4,736 | 139,700,219 | 43,434,141 | (94,121,264) | 217\% | 5\% | 1,535,297 | 64,80 | 1,367,041 | 20,460,94 | 12,364,12 | 30,912,813 | 28,117,87 | 81,821,60 |
| 70,000-79,999 | , 7 ,888 | 5.2\% | 3,879 | 3,149,422 | 724,840,686 | 4, | 4,627,979 | 447,371,017 | 5,897 | 79,135,500 | 3,791 | 109,483,972 | 93,478,176 | (54,351,281) | -58\% | 13\% | 1,622,846 | 45,928 | 1,447,819 | 18,810,49 | 11,122,15 | 27,924,627 | 24,833,371 | 57,679,663 |
| 80,000-89,999 | 7,706 | 4.9\% | 3,048 | 2,771,805 | 654,177,770 | 84,892 | 4,316,397 | 383,592,950 | 4,553 | 62,772,000 | 3,153 | 4,143,252 | 117,985,965 | (39,765,929) | -34\% | 18\% | 1,389,086 | 29,415 | 1,213,70 | 17,718,722 | 10,594,60 | 25,894,428 | 23,208,34 | 45,748,798 |
| 90,000-99,999 | 6,126 | 4.6\% | 2,372 | 2,348,367 | 580,840,051 | 94,816 | 4,747,594 | 326,888,674 | 3,471 | 48,360,000 | 2,655 | 82,133,805 | 128,205,166 | $(27,662,785)$ | -22\% | 22\% | 1,269,440 | 27,032 | 1,126,570 | 15,921,185 | 9,766,75 | 23,476,85 | 21,131,29 | 38,192,480 |
| 100,000-149,999 | 14,484 | 3.9\% | 5,076 | ,612,853 | 1,731,004,348 | 119,511 | 16,681,953 | 749,788,065 | 7,267 | 101,560,500 | 7,217 | 218,489,615 | 677,848,121 | (15,503,531) | -2\% | 39\% | 4,531,878 |  | 3,464,480 | 55,069,66 | 33,811,88 | 78,328,407 | 65,015,64 | 76,440,950 |
| 150,000-199,999 | 5,461 | 3.7\% | 1,370 | 2,701,993 | 942,631,775 | 172,612 | 13,708,151 | 170,216,953 | 2,158 | 29,583,000 | 3,303 | 98,005,194 | 658,534,779 | 28,546,218 | 4\% | 70\% | 2,498,449 |  | 1,681,745 | 35,725,843 | 22,863,49 | 47,352,891 | 30,415,30 | 20,563,315 |
| 200,000-499,999 | 9,325 | 5.6\% | 2,032 | 5,280,553 | 2,844,344,230 | 5,024 | 81,544,504 | 177,798,183 | 2,338 | 32,424,000 | 6,987 | 232,722,716 | 2,482,943,835 | 92,869,996 | 4\% | 87\% | 6,134,151 |  | 4,349,385 | 95,702,441 | 74,142,09 | 113,561,661 | 103,235,069 | 16,240,62 |
| 500,000-999,999 | 3,369 | 10.1\% | 938 | 3,719,105 | 2,357,543,285 | 699,775 | 79,549,499 | 86,359,636 | 410 | 5,559,000 | 2,959 | 165,978,191 | 2,179,195,957 | 49,474,731 | 2\% | 92\% | 2,996,472 |  | 2,298,149 | 44,676,551 | 54,488,67 | 50,697,326 | 110,110,379 | 5,246,05 |
| ,000,000 or more | 4,792 | 17.3\% | 256 | 13,946,577 | 44,267,285,344 | 9,237,747 | 756,863,434 | 1,067,375,705 | 260 | 3,402,000 | 4,532 | 3,972,180,269 | 39,981,190,804 | 374,909,180 | 1\% | 90\% | 21,971,190 |  | 22,705,560 | 65,714,168 | 245,174,55 | 81,844,455 | 3,889,337,066 | ,083,273 |
| OTAL | 58,955 | 21.0 | 52,761 | 168,417 | 51,329,903,343 | 53,52 | , 459,823,743 | 6,992,582,8 | 834,624 | 47,076,500 | 24,3 | 6,757,974,4 | 30,492,093,312 | (6,727,331,746 | 2\% | 59\% | 62,214,2 | 43,403,903 | 44,993,84 | 742,188,122 | 740,040,700 | 975,132,290 | 4,505,090,348 | 98,401,060 |

Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DDR dyamic integrated
tax system during 2016; 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
tax system during 2016; 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.
This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to $\$ 0$ after application of tax credits.
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual tax liability
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75\% applicable to NC taxable income effective for taxable
$\dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathrm{S}=\mathbf{\$ 7 , 5 0 0} ; \mathrm{MFJ} / \mathrm{SS}=\$ 15,000 ; \mathrm{MFS}=\$ 7,500 ;$ and $\mathrm{HH}=\$ 12,000$.
Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable ederal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\mathbf{\$ 2 0 , 0 0 0}$ ), repayment of claim of right income, charitable contribution

$\dagger$ TTax credits claimed=value of tax credits reported on the D-400TC form
*Summary information for this category has been combined with that of a preceding (or subsequent) category to avoid disclosing specific taxpayer details in categories with low participation. Combined data are italicized.

| Income Level | Aggregate <br> Number of <br> Returns Filed <br> [\$0 Tax Liability] |  | $\begin{array}{\|c} \text { D-400 Filing } \\ \text { Financial Statistics } \\ \hline \text { Overpayment } \\ \hline \end{array}$ |  | Federal <br> AGI <br> [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications <br> to <br> Federal <br> AGI: |  | Standard Deduction†țt: |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  |  | Com- <br> puted <br> Tax Lia- <br> bility <br> [before <br> applica- <br> tion of <br> credits] <br> [\$] | ReSIDENCY STATUS |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number <br> of <br> Returns <br> Filed <br> with <br> \$0 Tax <br> Liability | as a <br> \% <br> of All <br> SD <br> Re- <br> turns <br> $[\%]$ |  |  |  |  | Deduction Amount [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { SD } \\ \text { Value } \\ {\left[\begin{array}{c} \text { [] } \end{array}\right.} \\ \hline \end{gathered}$ | Resident Returns $\dagger$ |  |  |  | Part-Year Resident Returns $\dagger \dagger /$ Nonresident Returns市† |  |  |  |
|  |  | Std Ded |  |  |  |  |  |  |  |  | ${ }^{\text {[Net Tax** }}$ | [before residency proration] [\$] |  |  |  | [after residency proration] [\$] | $\begin{gathered} \text { Effec- } \\ \text { tive } \\ \text { Pro- } \\ \text { ration } \\ \text { Factor } \\ \text { [\%] } \end{gathered}$ | Returns Filed |  | Gross Tax** |  | Returns Filed |  | Gross Tax** |  |
|  | [Com- <br> bined <br> Filing <br> Statuses] | as a \% of \$0 Tax Returns [\%] |  |  |  |  | Number of Returns Filed | $<$ Pre- payments] Amount [\$] |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \\ \hline \end{gathered}$ |  | Deductions [\$] | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ {[\#]} \end{gathered}$ | $\qquad$ |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \text { of } \\ \text { Bracket } \\ \text { Total } \\ \text { [\%] } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { [\#] } \end{array}$ | $\begin{array}{\|c\|} \hline \text { \% of } \\ \text { Bracket } \\ \text { Total } \\ \text { [\%] } \\ \hline \end{array}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { \% of } \\ \text { Bracket } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ |
| FAGI Level |  |  |  |  |  |  |  |  |  | B. BY SIZ | OF | ERALAD | TED | Ssincom |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 65,947\| | 66.4\% | 10,417 | 10,743,697 | (2,652,170,054) | (60,581) | 92,791,329 | 85,941,292 | 43,779 | 99.4\% | 445,933,500 | 10,186 | (3,091,253,517) | (1,938,263,180) | 62.7\% | 8,657 | 40,117 | 91.6\% | 8,657 | 100.0\% | 3,662 | 8.4\% |  |  |
| 1-3,999 | 213,783 | 97.4\% | 124,010 | 7,422,471 | 460,828,189 | 2,214 | 11,945,797 | 8,788,723 | 208,157 | 99.8\% | 1,732,017,000 | 8,321 | (1,268,031,737) | (1,242,611,860) | 98.0\% | 9,086 | 195,941 | 94.1\% | 602 | 6.6\% | 12,216 | 5.9\% | 8,484 | 93.4\% |
| 4,000-9,999 | 300,825 | 96.3\% | 214,374 | 27,032,996 | 1,877,421,812 | 6,481 | 6,666,275 | 40,485,942 | 289,676 | 71.1\% | 2,715,786,000 | 9,375 | (872,183,855) | (850,960,422) | 97.6\% | 485,543 | 268,227 | 92.6\% | 468,663 | 96.5\% | 21,449 | 7.4\% | 16,880 | 3.5\% |
| 10,000-14,999 | 151,672 | 93.9\% | 94,777 | 23,269,100 | 1,776,867,474 | 12,472 | 3,442,965 | 112,393,664 | 142,471 | 38.8\% | 1,789,704,000 | 12,562 | (121,787,225) | (128,964,924) | 105.9\% | 4,682,021 | 133,675 | 93.8\% | 4,571,548 | 97.6\% | 8,796 | 6.2\% | 110,473 | $2.4 \%$ |
| 15,000-19,999 | 55,643 | 86.6\% | 28,388 | 9,413,284 | 810,497,373 | 16,815 | 1,455,147 | 164,854,116 | 48,200 | 14.5\% | 599,032,500 | 12,428 | 48,065,904 | 24,760,068 | 51.5\% | 6,520,611 | 43,569 | 90.4\% | 6,338,267 | 97.2\% | 4,631 | 9.6\% | 182,344 | 2.8\% |
| 20,000-24,999 | 20,929 | 73.9\% | 5,385 | 2,109,578 | 343,698,744 | 22,236 | 921,866 | 187,027,688 | 15,457 | 5.2\% | 179,587,500 | 11,619 | $(21,994,578)$ | (57,489,947) | 261.4\% | 1,463,066 | 12,260 | 79.3\% | 1,405,334 | 96.1\% | 3,197 | 20.7\% | 57,73 | 3.9\% |
| 25,000-29,999 | 15,916 | 71.3\% | 3,319 | 1,206,269 | 311,300,681 | 27,432 | 901,947 | 206,623,324 | 11,348 | 4.3\% | 127,822,500 | 11,264 | (22,243,196) | (60,817,526) | 273.4\% | 651,300 | 8,738 | 77.0\% | 612,757 | 94.1\% | 2,610 | 23.0\% | 38,543 | 5.9\% |
| 30,000-39,999 | 25,155 | 70.7\% | 5,733 | 2,325,211 | 617,538,390 | 34,734 | 2,519,026 | 416,822,405 | 17,779 | 4.1\% | 208,159,500 | 11,708 | $(4,924,489)$ | (89,922,887) | 1826.0\% | 1,330,792 | 13,710 | 77.1\% | 1,278,978 | 96.1\% | 4,069 | 22.9\% | 51,814 | 3.9\% |
| 40,000-49,999 | 19,56 | 67.7\% | 4,641 | 2,176,835 | 592,725,379 | 44,778 | 3,061,891 | 395,843,554 | 13,237 | 4.4\% | 157,966,500 | 11,934 | 41,977,216 | (58,809,287) | -140.1\% | 1,251,940 | 9,924 | 75.0\% | 1,199,201 | 95.8\% | 3,313 | 25.0\% | 52,73 | 4.2\% |
| 50,000-59,999 | 15,967 | 64.5\% | 3,664 | 1,833,954 | 564,226,813 | 54,774 | 1,277,109 | 377,565,848 | 10,301 | 4.6\% | 126,882,000 | 12,317 | 61,056,074 | (40,883,158) | -67.0\% | 1,295,139 | 7,639 | 74.2\% | 1,240,942 | 95.8\% | 2,662 | 25.8\% | 54,19 | 4.2\% |
| 60,000-69,999 | 12,601 | 62.4\% | 2,962 | 1,650,605 | 509,639,110 | 64,798 | 1,927,526 | 324,476,915 | 7,865 | 4.5\% | 101,389,500 | 12,891 | 85,700,221 | $(25,079,311)$ | -29.3\% | 1,350,939 | 5,496 | 69.9\% | 1,310,038 | 97.0\% | 2,36 | 30.1\% | 40,901 | 3.0\% |
| 70,000-79,999 | 9,688 | 60.9\% | 2,158 | 1,421,997 | 440,850,489 | 74,758 | 1,298,205 | 261,799,660 | 5,897 | 4.1\% | 79,135,500 | 13,420 | 101,213,534 | (10,347,346) | -10.2\% | 1,343,186 | 3,874 | 65.7\% | 1,287,951 | 95.9\% | 2,023 | 34.3\% | 55,235 | 4.1\% |
| 80,000-89,999 | 7,706 | 59.1\% | 1,713 | 1,322,421 | 386,295,471 | 84,844 | 1,457,279 | 216,705,003 | 4,553 | 3.8\% | 62,772,000 | 13,787 | 108,275,747 | $(6,127,147)$ | -5.7\% | 1,059,199 | 2,784 | 61.1\% | 1,023,334 | 96.6\% | 1,769 | 38.9\% | 35,865 | 3.4\% |
| 90,000-99,999 | 6,126 | 56.7\% | 1,235 | 1,023,017 | 328,959,638 | 94,774 | 1,368,856 | 174,342,220 | 3,471 | 3.5\% | 48,360,000 | 13,933 | 107,626,274 | (847,662) | -0.8\% | 959,737 | 2,005 | 57.8\% | 933,403 | 97.3\% | 1,466 | 42.2\% | 26,33 | 2.7\% |
| 100,000-149,999 | 14,484 | 50.2\% | 2,279 | 2,498,622 | 862,051,304 | 118,625 | 4,898,021 | 342,629,527 | 7,267 | 2.9\% | 101,560,500 | 13,976 | 422,759,297 | 22,552,144 | 5.3\% | 2,842,535 | 3,179 | 43.7\% | 2,663,890 | 93.7\% | 4,088 | 56.3\% | 178,645 | 6.3\% |
| 150,000-199,999 | 5,461 | 39.5\% | 467 | 737,486 | 370,253,087 | 171,572 | 3,165,600 | 59,833,317 | 2,158 | 2.9\% | 29,583,000 | 13,709 | 284,002,370 | 15,204,466 | 5.4\% | 1,014,547 | 367 | 17.0\% | 903,712 | 89.1\% | 1,791 | 83.0\% | 110,83 | 10.9\% |
| 200,000-499,999 | 9,325 | 25.1\% | 480 | 1,346,760 | 669,560,641 | 286,382 | 9,033,502 | 34,587,010 | 2,338 | 4.4\% | 32,424,000 | 13,868 | 611,583,133 | 37,280,992 | 6.1\% | 2,189,120 | 167 | 7.1\% | 2,039,702 | 93.2\% | 2,171 | 92.9\% | 149,418 | 6.8\% |
| 500,000-999,999 | 3,369 | 12.2\% | 105 | 467,155 | 279,989,290 | 682,901 | 7,790,210 | 8,649,964 | 410 | 7.7\% | 5,559,000 | 13,559 | 273,570,536 | 11,181,436 | 4.1\% | 642,934 | 17 | 4.4\% | 638,797 | 99.4\% | 392 | 95.6\% | 4,137 | 0.6\% |
| 1,000,000 or more | 4,792 | 5.4\% | 110 | 586,097 | 800,541,752 | 3,079,007 | 13,582,699 | 20,933,010 | 260 | 10.7\% | 3,402,000 | 13,085 | 789,789,441 | 46,739,108 | 5.9\% | 2,687,500 | 17 | 6.5\% | 2,531,365 | 94.2\% | 243 | 93.5\% | 156,135 | 5.8\% |
| TOTAL | 958,955 | 87.0\% | 506,217 | 9,587,556 | 9,351,075,582 | 11,204 | 169,505,250 | 3,440,303,182 | 834,624 | 22.0\% | 8,547,076,500 | 10,241 | (2,466,798,850) | (4,353,406,443) | 176.5\% | 31,787,852 | 751,70 | 90.1\% | 30,457,141 | 8\% | 82,91 | 9.9\% | 1,330,71 | 4.2 |

$\dagger \dagger$ Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015
$\dagger \dagger \dagger$ Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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
This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC
Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
** Gross tax=computed tax liability before application of tax credits
 years beginning on or after January 1,2015; the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 7}$.
$\dagger \dagger \dagger \dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathrm{S}=\mathbf{\$ 7 , 5 0 0}$; $\mathbf{M F J} / \mathbf{S S}=\mathbf{\$ 1 5 , 0 0 0} ; \mathrm{MFS}=\$ 7,500$; and $\mathbf{H H}=\$ 12,000$.
Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable ederal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\$ 20,000$ ), repayment of claim of right income, charitable
contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.

TABLE 2B. TAX YEAR 2015 INDIVIDUAL INCOME TAX CALCULATION BY FAGI INCOME LEVEL: CHARACTERISTICS OF RETURNS WITH \$0 TAX LIABILITY BY DEDUCTION TYPE

| Income Level | Aggregate <br> Number of <br> Returns Filed <br> $[\$ 0$ Tax Liability $]$ |  | $\begin{gathered} \text { D-400 Filing } \\ \text { Financial Statistics } \\ \hline \text { Overpayment } \\ \hline \end{gathered}$ |  | $\begin{gathered} \text { Federal } \\ \text { AGI } \\ \text { [includes } \\ \text { returns } \\ \text { with } \\ \text { deficit] } \\ \text { [\$] } \\ \hline \end{gathered}$ | $\begin{array}{c\|} \hline \text { Aver- } \\ \text { age } \\ \text { Federal } \\ \text { AGI } \\ \text { Value } \\ \text { [\$] } \\ \hline \end{array}$ | Modifications <br> to <br> Federal <br> AGI: |  | Itemized Deductionstitt: |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  |  | Com- <br> puted <br> Tax Lia- <br> bility <br> [before <br> applica- <br> tion of <br> credits] <br> [\$] | ReSIDENCY STATUS |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{array}{\|c\|} \hline \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \\ \text { with } \\ \text { \$0 Tax } \\ \text { Liability } \end{array}$ | as a <br> $\%$ <br> of All <br> ID <br> Re- <br> turns <br> [\%] |  |  |  |  | Deduction Amount [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { ID } \\ \text { Value } \\ \text { als] } \end{gathered}$ | Resident Returns $\dagger$ |  |  |  | Part-Year Resident Returns $\dagger^{\dagger} \dagger /$ |  |  |  |
|  |  | Itd Ded |  |  |  |  |  |  |  |  | ${ }^{\text {[Net Tax* }}$ | [before residency proration] <br> [\$] |  |  |  | [afterresidency proration] [\$] |  <br> Effec- <br> tive <br> Pro- <br> ration <br> Factor <br> $[\%]$ | Returns Filed |  | Gross Tax** |  | Returns Filed |  | Gross Tax** |  |
|  |  | as a \% of $\$ 0$ Tax Returns [\%] |  |  |  |  | $\begin{gathered} \begin{array}{c} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \end{array} \\ \hline \end{gathered}$ | $<$ Pre- payments] Amount [\$] |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \end{gathered}$ |  | $\begin{gathered} \text { Deductions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { [\#] } \end{gathered}$ | \% of Bracket Total $[\%]$ |  |  | $\underset{[\$]}{\substack{\text { Amount }}}$ | $\begin{array}{\|c\|} \hline \% \text { of } \\ \text { Bracket } \\ \text { Total } \\ {[\%]} \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \text { Number } \\ \text { of } \\ \text { Returns } \\ {[\#]} \end{array}$ | \% of Bracket Total [\%] | $\underset{[\$]}{\substack{\text { Amount } \\ \hline}}$ | \% of Bracke [\%] |
| FAGI Level |  |  |  |  |  |  |  |  |  | B. BY S | OF | Ralado | ED | S INCOME |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 65,947 | 33.6\% | ,575 | 9,177,032 | (9,727,727,070) | (438,818) | 349,970,051 | 270,150,489 | 22,168 | 99.3\% | 261,035,200 | 11,775 | (9,908,942,708) | (1,859,224,337) | 18.8\% | 588\|| | 16,235 | 73.2\% | 580 | 98.6\% | 5,933 | 26.8\% |  | 1.4\% |
| 1-3,999 | 213,783 | 2.6\% | 1,619 | 890,714 | 10,780,464 | 1,916 | 1,512,763 | 3,830,316 | 5,626 | 83.5\% | 89,578,321 | 15,922 | $(81,115,410)$ | $(78,565,092)$ | 96.9\% | 1,179 | 5,201 | 92.4\% | 952 | 80.7\% | 425 | 7.6\% | 227 | 19.3\% |
| 4,000- 9,999 | 300,825 | 3.7\% | 4,560 | 2,082,055 | 80,310,586 | 7,203 | 2,701,291 | 10,611,495 | 11,149 | 83.2\% | 183,396,318 | 16,450 | (110,995,936) | (107,068,422) | 96.5\% | 4,876 | 10,464 | 93.9\% | 4,647 | 95.3\% | 685 | 6.1\% | 229 | 4.7\% |
| 10,000-14,999 | 151,672 | 6.1\% | 4,039 | 2,098,074 | 114,517,944 | 12,446 | 1,633,599 | 21,589,532 | 9,201 | 53.5\% | 189,155,030 | 20,558 | (94,593,019) | (91,714,907) | \% | 12,182 | 8,611 | 93.6 | 12,149 | 99.7\% | 590 | 6.4 | 33 | 0.3\% |
| 15,000-19,999 | 55,643 | 13.4\% | 3,588 | 2,507,018 | 128,925,388 | 17,322 | 1,894,896 | 39,872,509 | 7,443 | 41.9\% | 167,207,948 | 22,465 | $(76,260,173)$ | (74,621,810) | 97.9\% | 34,098 | 6,921 | 93.0\% | 32,914 | 96.5\% | 522 | 7.0\% | 1,184 | 3.5\% |
| 20,000-24,999 | 20,929 | 26.1\% | 2,552 | 1,958,815 | 122,715,127 | 22,426 | 1,221,125 | 52,604,470 | 5,472 | 30.2\% | 137,465,193 | 25,122 | $(66,133,411)$ | $(66,291,530)$ | 100.2\% | 45,512 | 5,017 | 91.7\% | 43,453 | 95.5\% | 455 | 8.3\% | 2,059 | 4.5\% |
| 25,000-29,999 | 15,916 | 28.7\% | 1,96 | 1,536,843 | 125,371,546 | 27,446 | 1,141,099 | 68,048,556 | 4,568 | 23.5\% | 119,627,980 | 26,188 | $(61,163,891)$ | $(62,586,701)$ | 102.3\% | 55,293 | 4,151 | 90.9 | 52,930 | 95.7\% | 417 | 9.1 | 2,363 | 4.3\% |
| 30,000-39,999 | 25,155 | 29.3\% | 3,030 | 2,415,213 | 257,392,053 | 34,896 | 2,869,380 | 164,552,547 | 7,376 | 17.2\% | 187,080,408 | 25,363 | (91,371,522) | (98,924,921) | 108.3\% | 108,930 | 6,547 | 88.8\% | 106,020 | 97.3\% | 829 | 11.2\% | 2,91 | 2.7\% |
| 40,000-49,999 | 19,566 | 32.3\% | 2,642 | 2,135,282 | 284,022,975 | ,876 | 2,482,923 | 199,142,451 | 6,329 | 13.5\% | 157,887,613 | 24,947 | (70,524,166) | (83,101,216) | 117.8\% | 119,041 | 5,529 | 87.4\% | 115,638 | 97.1\% | 80 | 12.6\% | 3,40 | 2.9\% |
| 50,000-59,999 | 15,967 | 35.5\% | 2,422 | 1,920,362 | 311,607,126 | 54,99 | 2,985,661 | 220,193,607 | 5,666 | 12.0\% | 152,703,172 | 26,951 | (58,303,992) | (75,665,022) | 129.8\% | 185,545 | 4,864 | 85.8\% | 172,025 | 92.7\% | 802 | 14.2\% | 13,520 | 7.3\% |
| 60,000-69,999 | 12,601 | 37.6\% | 2,126 | 1,981,590 | 306,745,805 | 64,769 | 2,460,566 | 211,772,232 | 4,736 | 10.9\% | 139,700,219 | 29,498 | $(42,266,080)$ | $(69,041,953)$ | 163.4\% | 184,358 | 3,919 | 82.7\% | 166,641 | 90.4\% | 817 | 17.3\% | 17,717 | 9.6\% |
| 70,000-79,999 | 9,688 | 39.1\% | 1,721 | 1,727,425 | 283,990,197 | 74,912 | 3,329,774 | 185,571,357 | 3,791 | 9.5\% | 109,483,972 | 28,880 | $(7,735,358)$ | $(44,003,935)$ | 568.9\% | 279,660 | 2,947 | 77.7\% | 270,544 | 96.7\% | 844 | 22.3\% | 9,116 | 3.3\% |
| 80,000-89,999 | 7,706 | 40.9\% | 1,335 | 1,449,384 | 267,882,299 | 84,961 | 2,859,118 | 166,887,947 | 3,153 | 8.5\% | 94,143,252 | 29,858 | 9,710,218 | (33,638,782) | -346.4\% | 329,887 | 2,255 | 71.5\% | 307,169 | 93.1\% | 898 | 28. | 22,718 | 6.9\% |
| 90,000-99,999 | 6,126 | 43.3\% | 1,137 | 1,325,350 | 251,880,413 | 94,870 | 3,378,738 | 152,546,454 | 2,655 | 7.9\% | 82,133,805 | 30,936 | 20,578,892 | (26,815,123) | -130.3\% | 309,703 | 1,848 | 69.6\% | 300,488 | 97.0\% | 807 | 30.4\% | 9,215 | 3.0\% |
| 100,000-149,999 | 14,484 | 49.8\% | 2,797 | 4,114,231 | 868,953,044 | 120,404 | 11,783,932 | 407,158,538 | 7,217 | 5.6\% | 218,489,615 | 30,274 | 255,088,823 | (38,055,675) | -14.9\% | 1,689,343 | 3,815 | 52.9\% | 1,620,514 | 95.9\% | 3,402 | 47.1\% | 68,829 | 4.1\% |
| 150,000-199,999 | 5,461 | 60.5\% | 903 | 1,964,507 | 572,378,688 | 173,291 | 10,542,551 | 110,383,636 | 3,303 | 4.5\% | 98,005,194 | 29,672 | 374,532,409 | 13,341,752 | 3.6\% | 1,483,902 | 729 | 22.1\% | 1,408,244 | 94.9\% | 2,574 | 77.9\% | 75,658 | 5.1\% |
| 200,000-499,999 | 9,325 | 74.9\% | 1,552 | 3,933,793 | 2,174,783,589 | 311,261 | 72,511,002 | 143,211,173 | 6,987 | 6.2\% | 232,722,716 | 33,308 | 1,871,360,702 | 55,589,004 | 3.0\% | 3,945,031 | 439 | 6.3\% | 3,751,953 | 95.1\% | 6,548 | 93.7\% | 193,07 | 4.9\% |
| 500,000-999,999 | 3,369 | 87.8\% | 833 | 3,251,950 | 2,077,553,995 | 702,114 | 71,759,289 | 77,709,672 | 2,959 | 10.6\% | 165,978,191 | 56,093 | 1,905,625,421 | 38,293,295 | 2.0\% | 2,353,538 | 72 | $2.4 \%$ | 2,215,865 | 94.2\% | 2,887 | 97.6\% | 137,673 | 5.8\% |
| 1,000,000 or more | 4,792 | 94.6\% | 2,146 | 13,360,480 | 43,466,743,592 | 9,591,073 | 743,280,735 | 1,046,442,695 | 4,532 | 17.9\% | 3,972,180,269 | 876,474 | 39,191,401,363 | 328,170,072 | 0.8\% | 19,283,690 | 64 | 1.4\% | 18,881,545 | 97.9\% | 4,468 | 98.6\% | 402,145 | 2.1\% |
| TOTAL | 558,955 | 13.0\% | 46,544 | 69,830,118 | 41,978,827,761 | 337,638 | 1,290,318,493 | 3,552,279,677 | 124,331 | 16.1\% | 6,757,974,416 | 54,355 | 32,958,892,161 | $(2,373,925,303)$ | -7.2\% | 30,426,356 | 89,628 | 72.1\% | 29,464,271 | 8\% | 34,703 | 27.9\% | 962,085 | 3.2\% |

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015
$\dagger \dagger$ Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015
$\dagger \dagger \dagger$ Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar year 2015 with North Carolina reportable income
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.
This exhibit includes returns with a nonpositive NC taxable income and returns with a positive NC taxable income for which the tax liability is reduced to $\$ 0$ after application of tax credits.
Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

* Gross tax=computed tax liability before application of tax credits

SL 2013-316, (HB998), An Act to Simplifi the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75\% applicable to NC taxable income effective for taxable years begining NC
Hin calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.

contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and to exceed \$20,000), repayment of claim of right income, charitable
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0} \%$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.


tax system during 2016; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability
 years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to $\mathbf{5 . 4 9 9 \%}$ effective for taxable years beginning on or after January $1,2017$.
$\dagger \dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathrm{S}=\$ 7,500 ; \mathrm{MFJ} / \mathrm{SS}=\$ 15,000 ; \mathrm{MFS}=\$ 7,500 ;$ and $\mathrm{HH}=\$ 12,000$.

 as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
$\dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income


Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax nformation extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2016; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability

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$\dagger$ HBasic standard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathrm{S}=\mathbf{\$ 7 , 5 0 0} ; \mathbf{M F J} / \mathbf{S S}=\$ 15,000 ; \mathrm{MFS}=\$ 7,500 ;$ and $\mathrm{HH}=\$ 12,000$.

 as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
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$\dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted


Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-4001C forms processed with n the DOR dynamic
tax system during 2016; 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.
tax system during 2016; the extract is a composite database consisting of both audited and unaudited
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 as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
$\dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a $\%$ of Federal Adjusted Gross Income
Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0} \%$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted


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EEfective tax rate for FAGI basis=Net Tax as a $\%$ of Federal Adjusted Gross Incme
$\dagger_{\dagger}^{\dagger} \dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income


Soux system during 2016; 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
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$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

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$\dagger \dagger$ Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathrm{S}=\$ 7,500$; MFJ $/ \mathrm{SS}=\$ 15,000 ; \mathrm{MFS}=\$ 7,500$; and $\mathrm{HH}=\$ 12,000$.
Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable
federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\$ 20,000$ ), repayment of claim of right income, charitable contributions
as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes, or for medical and dental expenses.
$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
$\dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a $\%$ of Federal Adjusted Gross Income
$\dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0 \%}$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted


Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR (yynami
tax system during 2016; 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=Computed net tax liability (after application of tax credits) plus consumer use tax liability
SL 2013-316, (HB898), An Act to Simplifv the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of $5.75 \%$ applicable to NC taxable income effective for taxable
years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to 5.499\% effective for taxable years beginning on or atter January 1,2017
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$\dagger$ Claiming itemized deductions on the federal return 1040 Sch $\mathbf{A}$ is a prerequisite for claiming itemized deductions on the NC D-400 Sch $\mathbf{S}$ return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable
federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\$ 20,000$ ), repayment of claim of right income, charitable contributions
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| $\dagger$ Effective tax rate for NCTI basis=Net Tax as a $\%$ of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income |
| :--- |
| Effective tax rate for FAGI basis=Net Tax as a $\%$ of Federal Adjusted Gross Income |

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Proration (income apportionment) factors applicable to part-year and nonresident individuals can exceed $\mathbf{1 0 0} \%$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted


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Special rules apply for married taxpayers filing separate returns: a taxpayer may not claim (deduct) the standard deduction allowance amount if the taxpayer's spouse claims itemized deductions for State purposes.
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tax system during 2016; 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.
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individuals can exceed $100 \%$ in cases where the portion of income subject to NC income tax exceeds total federal gross income, as adjusted. [D]=suppressed to avoid disclosing details of individual taxpayers. Data have been combined with that in an adjacent category as appropriate: combined data are italicized


Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynam
tax system during 2016; 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.
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SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75\% applicable to NC taxable income effective for taxable years beginning on or atter January 1, ${ }_{\dagger} \dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
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$\dagger$ †Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the NC D-400 Sch S return. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable
federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\mathbf{\$ 2 0 , 0 0 0}$ ), repayment of claim of right income, charitable contributions
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Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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
Number of returns filed with no tax liability=count of returns with $\$ 0$ tax liability after application of tax credits
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
 years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January 1,2017 .
arce
Blaiming itard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathbf{S}=\mathbf{\$ , 5 0 0} ; \mathbf{M F J} / \mathbf{S S}=\$ 15,000 ;$ MFS $=\$ 7,500 ;$ and $H H=\$ 12,000$.

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$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
$\dagger$ Effective tax rate for FAGI basis=Net Tax as a $\%$ of Federal Adjusted Gross Income


Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 201
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; the extract is a composite database consisting of both audited and unaudited (edited and
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$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable incom

+ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income

| County | 2015Popu－lation | Number of Returns Filed |  |  | Federal AGI ［includes returns with deficit］ |  | Modifications to |  | Deduction Amount $\dagger \dagger$$[\$ 105-153.5(a)(1),(2)]$ |  |  |  |  |  | $\begin{gathered} \text { North } \\ \text { Carolina } \\ \text { Taxable Income } \end{gathered}$ |  | $\qquad$ | Total <br> Credits <br> Taken <br> ［\＄］ | Net Tax Liability ［after application of tax credits］ |  |  | Net <br> Tax <br> as <br> a <br> \％ <br> of <br> Total <br> ［\％］ | Avg <br> Net <br> Tax <br> Per <br> Re－ <br> turn <br> tul <br> IS | Effec－ tive Tax Rate $\dagger$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | $\begin{aligned} & \text { Additions } \\ & {[\$]} \end{aligned}$ | Deductions <br> ［\＄］ | Basic Standard Deduction Allowances： |  |  | Itemized Deduction Allowances： |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | AmountIS |  | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { Per } \\ \text { Return } \\ {[\$]} \end{gathered}$ | S＝\＄7，500 MFS $=\$ 7,500$ <br> MFJ／SS $=\$ 15,000$ HoH $=\$ 12,000$ |  |  | $\begin{gathered} \text { Return } \\ \text { Count } \end{gathered}$ |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | ［before residency ［\＄］ | $\underset{ }{\text {［after }}$ proration］ ［\＄］ | $\underset{[\$]}{\text { Amount }}$ |  |  | Per capitat |  |  |  |  |  |
|  |  |  | $\begin{aligned} & \text { Total } \\ & \text { Filed } \\ & \hline \end{aligned}$ |  |  |  |  | Return Count | $\stackrel{15,000}{\substack{\text { as a \% } \\ \text { of Total }}}$ | $\mathbf{H o H}=\$ 12,000$ <br> Amount <br> $[\$]$ |  |  |  |  |  |  |  |  | Amt <br> ［\＄］ | Rank | $\begin{gathered} \text { NTII } \\ {[\%]} \end{gathered}$ |  |  | $\begin{aligned} & \text { FAGI } \\ & \text { [\%] } \end{aligned}$ |
| Alaman | 157，52 | 66，536 |  | 19．4\％ | 3，409，998，8 | 51，250 | 34，362，83 | 244，291，152 | 57，917 | 87．0\％ | 641，811，0 | 19 | 13．0\％ | 176，843，2 | 2，381，416，23 | 2，355，274，93 | 140，610，58 | 5，319，15 | 135，291，4 | 859 | 21 | 1．2\％ | 2，033 | 5．5\％ | 4．0\％ |
| Alexand |  | 15，167 | 2，953 | 19．5\％ | 694，114，706 | 45，765 | 10，152，019 | 52，011，707 | 707 | 90．4\％ | 156，145，500 | 1，460 | 9．6\％ | 29，26 | 466，845，52 | 463，183，10 | 27，89 | 11， | ，98 | 711 | 40 | 0．2\％ | 1，77 | 5．6\％ | 3．9\％ |
| Alleghan | 11，19 | 4，286 | 1，23 | 28．9\％ | ， | 45，09 | 退， | 26，057，504 | 3，885 | 90．6\％ | 45，466，50 | 401 | 9．4\％ | 859，27 | 116，459，092 | 15，13， | 7，339，87 | 0，05 | 6，62，86 | 592 | 59 | 0.1 | 1，54 | 5．2\％ | 3．4\％ |
| Anson． | 26，155 |  | 224 | 8\％ | ，066，908 | 36，422 | ，49，564 | 31，682，507 | ， 77 | ．1\％ | 89，629，500 | 303 | 8．9\％ | 159，51 | 195，844，954 | 195，120，09 | 1，93 | 0，1 | 1，249，736 | 43 | 91 | 0.1 | 1，2 | 5．4\％ | 3．4\％ |
| Ashe． | 27，332 | 10，31 | 2，671 | 25．9\％ | 442，451，080 | 42，890 | 10，134，604 | ，907，34 | 9，181 | 89．0\％ | 107，043，000 | 1，135 | 11．0\％ | 22，798，096 | 270，837，2 | 266，499，274 | 7，0 | 1，0 | 15，941，386 | 58 | 60 | 0.1 | 1，5 | 5．4\％ | 3.6 |
| Aver | 17，816 | 6，142 | 1，572 | \％ | 67，215 | 41，08 | 退1，873 | 29，312，971 | 5，460 | 88．9\％ | 1，473，00 | 682 | 11 | 14，601，04 | 07 | 152，729，8 | 9，771，931 | ， |  |  | 72 | 0.1 | 1，533 |  | 3．7\％ |
| Beaufor | 47，829 | 19，567 | 4，811 | 24．6\％ | 940，306，597 | 48，056 | ，987，5 | 18，645，290 | ， 096 | 87．4\％ | ，946， | 2，471 | 12．6\％ | 48，581，36 | 596，121，004 | 588，706，46 | 158 | 1，389，87 | 768，3 | 72 | 36 | 0.3 | 1，77 | 5．5\％ | 3．7\％ |
| Bertie． | 20，533 | 7，239 | 1，809 | 25．0\％ | ，20 | 37，326 | 792 | ，380，982 | 6，659 | 92．0\％ | 73，951， | 580 | 8．0\％ | 10，196，82 | 160，4 | 59,5 | 9，886，182 | 48， | ，037，4 | 440 | 88 | 0.1 | ，2 | 5．3\％ | 3．3\％ |
| Bladen．．． | ，11 | 11，651 | 2，928 | 25．1\％ | 486，415，543 | 41，749 | ，473，240 | 55，292，363 | 10，427 | 89．5\％ | 117，391， | 1，224 | 10．5\％ | 24，559，24 | 299，645，675 | 297，557，43 | 18，485，72 | 872，64 | 17，613，07 | 503 | 78 | 0.2 | 1，51 | 5．5\％ | 3．6\％ |
| Brunswick．． | 123，535 | 51，505 | 11，401 | 22．1\％ | 3，081，500，852 | 59，829 | 27，174，013 | 474，981，391 | 41，521 | 80．6\％ | 477，532，500 | 9，984 | 19．4\％ | 195，520，598 | 1，960，640，376 | 1，802，336，60 | 112，103，164 | 6，364，505 | 105，738，659 | 856 | 22 | 1.0 | 2，05 | 5．4 | 3.4 |
| Buncombe． | 254，836 | 3，320 | 22，597 | 19．9\％ | 6，503，089，794 | 57，38 | 7，747，597 | 520，481，761 | 94，927 | 3.8 | 1，011，538，5 | 8，3 | 16.2 | 403，963，48 | 4，664，853，641 | 4，507，344，4 | 273，239，46 | 13，894 | 259，345，3 | 1，018 | 15 | 2.4 | 2，289 | 5．5\％ | 4．0\％ |
| rke． | ，14 | － | 7，712 | 榱 |  | ，80 | ， |  | 566 | ．4\％ | （t，2 | 258 | 析 | 64，798， | 950，692，272 | ， | 56，892 | ，2，28， | ， 6 | 613 | 54 | $0.5 \%$ | 1，606 | 5．5\％ | 3．7\％ |
| Cabarrus．．．． | 195，714 | 83，339 | 15，139 | ．2\％ | ，43，355，8 | 61，716 | 1716，59 | 272，387，132 | ，746 | 82．5\％ | 0，905，5 | 14，593 | 17．5\％ | 290，218，5 | 3，861，561，317 | 90，5 | 6，083， | 12，003，9 | 214，079，321 | ，094 | 10 | $2.0 \%$ | 2，56 | 5．4 | 4．2\％ |
| Caldw | 82，577 | ，102 | 6，710 | 21．6\％ | 1，754 | 963 | 14，920，464 | 102，268，604 | 17 | 91.7 | ．457，5 | 2，585 | 8．3\％ | 51，5 | 872， | 865，447，48 | 2,9 | 1，935，9 | 50，97 | 617 | 53 | 0.5 | 1，63 | 5.5 | 3．8\％ |
| Camden． | 10，224 | 3，954 | 939 | 3．7\％ | ， | 59，803 | 443 | 31，306，186 | 3，313 | 3.8 | 38，512，500 | 641 | 16．2\％ | 11，512，158 | 157，248，43 | 150，062，6 | 8，992，26 | 2，654，48 | 6，338，245 | 620 | 52 | 0.1 | 1，60 | 4.1 | ．7\％ |
| Carteret | 69，826 | 29，171 | 7，454 | $5.6 \%$ | ，25 | 58，014 | ，671，416 | 254，487，58 | 4，554 | 84．2 | 274，074，000 | 4，617 | 15．8\％ | 95，694，55 | ，086，735，52 | 3，72 | 65，130，083 | 2，085，2 | 63，044，82 | 903 | 18 | 0.6 | 2，16 | 5．6 | 3．7\％ |
| Caswell | 23，606 | 8，750 | 2，072 | 23．7\％ | 376，098，399 | 42，983 | 5，849，682 | 34，266，865 | 18 | 90 | $8,805,000$ | 832 | 9．5\％ | 14，678，70 | 243，197，508 | 41，015，51 | 14，635，68 | 2，352，97 | 12，282，70 | 520 | 75 | 0.1 | 1，4 | 4．8\％ | 3．3\％ |
| Catawba． | 155，828 | 28 | 3，938 | 19．6\％ | 3，863，213，827 | 54，39 | ，456，17 | 260，199，672 | 62,016 | 87．3\％ | 686，571，000 | 9，012 | 12．7\％ | 190，331， | 2，776，568，259 | 2，742， | 165，0 | 5，610，71 | 159，38 | 1，023 | 14 | 1.5 | 2，24 | 5.6 | 4．1\％ |
| Chath | 71，815 | 30，120 | 5，481 | 18．2\％ | 2，501，257，941 | 83，043 | 9，489，918 | 226，695，350 | 22，736 | 75. | 258，525，000 | 84 | 24．5\％ | 166，329， | 1，879，197，83 | 1，810， | 108，4 | 5，493，370 | 102，931 | 1，43 |  | 0．9\％ | 3，417 | 5．5\％ | 4．1\％ |
| Cher | 27，770 | 10， | 2，898 | 28．4\％ | 394，885，966 | 38，741 | 3，774，948 | ，961，85 | 9，118 | 89．5\％ | 105，094，500 | 1，075 | 10．5\％ | 20，328，988 | 225 | 214，423，019 | 13，603，469 | 1，478，79 | 12，124，670 | 437 | 89 | 0.1 | 1，1 | 5．1\％ | 3．1\％ |
| Chowan．． | 541 |  | 1，584 | ．7\％ | ，557，410 | ，138 | 7，476，38 | 1，516，593 | 5,076 | 85．5\％ | 56，776，50 | 860 | 14．5\％ | ，731， | ，68 | 189，243，52 | 11，627，09 | 1，575，56 | 10，051，5 | 69 | 46 | 0.1 | 1，69 | 5．0\％ | 3．3\％ |
| Clay．．．．．． | 11，036 | 4，099 | 1，229 | 30．0\％ | 178，218，981 | 43，479 | 2，229， | 24，312，310 | 3，528 | 86.1 | ，242 | 571 | 13．9\％ | 11，41 | 103，4 | 95，346，552 | 6，294，83 | 7，9 | 5，296，8 | 480 | 83 | 0．0\％ | 1，29 | 4．8\％ | 3．0\％ |
| Cleveland | 97，871 | ，562 | 9，025 | 22．8\％ | 87，555，360 | 45，184 | 14，009，144 | 147，721，601 | ，417 | 89．5\％ | ，143， | 4，145 | 10．5\％ | 80，719，3 | 1，174，980，048 | 1，161，02 | 70，010，862 | 4，734，33 | 65，276 | 66 | 49 | 0.6 | 1，6． | 5.4 | 3．7\％ |
| Colun | 206 | 19，521 | 5，173 | 5\％ | 97，786，708 | 40，868 | 1，678，703 | ，619，545 | ，642 | 90．4\％ | ，07 | ，879 | ．6\％ | 3，952，9 | 495，815，95 | 491，685，7 | ，467， | 2，727，28 | 27，740，3 | 485 | 81 | 0.3 | 1，42 | 5．2\％ | 3．5\％ |
| Craven．．． | 103，691 | 38，804 | 9，639 | 24．8\％ | 2，094，722，381 | 53，9 | 25，698，388 | 317，631，725 | ， 374 | 86. | 376，068，000 | 5，430 | 14．0\％ | 108，391，919 | 1，318，329，125 | 1，267，293，12 | 17，374，8 | 2，708，66 | 74，666，2 | 720 | 38 | 0.7 | 1，92 | 5．5\％ | 3．6\％ |
| Cumberl | 860 | 111，608 | 31，241 | 28．0\％ | 5，143，759，532 | 46，088 | 42，444，038 | 359 | 97，007 | 6.9 | 1，059，4 | ， 01 | 13．1\％ | 2810 | 3，153，300，267 | 2，9 | 182，370，29 | ，42 | 175，790，87 | 53 |  | 1．6\％ | 1，575 |  |  |
| Curritu |  | ， 81 | 462 | ．0\％ | 1，519，9 | 58，0 | ，039，272 | 7，635，219 | ，159 | 82．9\％ | 2，580， | 1，682 | 17．1\％ | 1，321， | 384，022，2 | 58，829， | 21，583，7 | 8，431，41 | 3，152，3 | 513 | 77 | $0.1 \%$ | 1，33 | 3．5 | 2．3\％ |
| Dare．．．． | 36，001 | 17，504 | 3，695 | ．1\％ | 8，155，3 | 58，738 | ，966，533 | 120，133，483 | ，034 | 80．2\％ | 0，913， | 3，470 | 19．8\％ | 69，707，53 | 701，367，372 | 657，037，86 | 40，911，7 | 3，018，6 | 37，893，10 | 1，053 | 13 | 0.3 | 2，16 | 5.3 | 3．7\％ |
| Davidso | 165，193 | 68，422 | 13，739 | 20．1\％ | 3，358，791，251 | 49，089 | 4，687，733 | 229，841，057 | 128 | 89．3\％ | 694，992， | ，94 | 10．7\％ | 144，170，912 | 2，324，475，015 | 2，306，815，54 | 138，766，3 | 4，725 | 34，040，3 | 811 | 24 | 1．2\％ | 1，959 | 5．6\％ | 4．0\％ |
| Davie．． | 41，743 | 17，895 | 3，497 | 19．5\％ | 1，101，550，705 | 61，556 | 14，653，450 | 84，586，605 | 890 | 83．2\％ | 170，857，500 | 05 | 16．8\％ | 66，396，80 | 794，363，246 | 783，919，74 | 46，989，38 | 1，370，642 | 45，618，74 | 1，093 | 11 | 0.4 | 2，54 | 5．6\％ | 4．1\％ |
| Duplin | 59，868 | 20，157 | 4，9 | 24．6\％ | 3，515，48 | 37，382 | ，924，29 | 797，122 | 18，613 | 92.3 | 1，218，0 | 1，544 | 7．7\％ | 29，781，988 | 2，642 | 7，219，2 | 31，204，69 | 1，839，616 | 29，365，08 | 490 | 80 | 0．3\％ | 1，457 | 5．4\％ | 3．9\％ |
| Durhan | 297，219 | 128，80 | 22，96 | 17．8\％ | 8，159， | 63，349 | 50，366，270 | \％，844，32 | 03，490 | 80．3\％ | 1，084 | 25，312 | 19．7\％ | 508，215，68 | 6，160，9 | 5，982， | 353，558，044 | 13，29 | 0，2 | 1，14 |  | 3.1 | 2，6 | 5．5 | 4．2\％ |
| Edgecombe．． | 54，36 | 735 | 5，060 | 25．6\％ | 746，039，088 | 37，803 | 14，803，585 | 2，873，444 | 17，940 | 90.9 | 193，3 | 1，795 | 9．1\％ | 5，20 | 459，459，675 | 457，765，3 | 28，18 | 2，241，87 | 25，441，9 | 477 | 85 | 0.2 | 1，31 | 5.3 | 3．5\％ |
| Forsyth．．．．．．． | 366，543 | 155，222 | 674 | ．8\％ | 9，921，456，665 | 63，918 | 256， | 605，083，342 | 129，922 | 83．7\％ | 1，414，860， | 25，300 | 16．3\％ | 581，787， | 7，407，982，440 | 7，300，520，2 | 432，91 | 15，121，26 | 417，798，54 | 1，140 |  | 3.8 | 2，62 | 5.5 | 4．2\％ |
| Franklin．．．．． | 64，206 | 23，523 | ，926 | 20．9\％ | 1，163，209，023 | 9，4 | 11，689，588 | 89，718，498 | 20，338 | 86．5\％ | 231，004，50 | 3，185 | 13．5\％ | 58，357，27 | 795，818，343 | 783，134，72 | 47，082，02 | 1，594，57 | 45，487，44 | 708 | 42 | 0.4 | 1，93 | 5．6\％ | 3．9\％ |
| Gaston．．．．．．．． | 212 | 88，905 | 17，487 | 19．7\％ | 4，635，092，308 | 52，135 | 58，474，490 | 285，018，69 | 77，140 | 86.8 | 854，140，50 | 11，765 | 13．2\％ | 233，753，36 | 3，320，654，230 | 3，276，099，5 | 195，048，1 | 11，571，10 | 183，477，0 |  | 20 | 1.7 | 2，0 | 5．4\％ | 4．0\％ |
| Gates．． | 11，739 | 3，964 | 1，121 | 28．3\％ | 0，72 | ，115 | ，32， | 145 | 3，475 | 87．7\％ | 9，750，000 | 489 | 12．3\％ | 8，582，54 | 23，28 | 20，8 | 7，308 | 981， | 4，32 | 36 | 99 | 0．0\％ | 1，02 | 3．4\％ | 2．3\％ |
| Graham．．． | 761 | 2，967 | 946 | 31．9\％ | 110，534，460 | 37，25 | ，304，58 | 18，772，628 | 2，772 | 93．4\％ | 1，840，50 | 195 | 6．6\％ | ，948， | 60，277，37 | 59，002，69 | 3，939，3 | 349，19 | 3，590，16 | 41 | 93 | 0.0 | 1，21 | 5．2\％ | 3．2\％ |
| Granville．．．． | 547 | 23，286 | 4，622 | 19．8\％ | 1，199，331，392 | 51，504 | ，419，211 | 101，286，174 | 19，887 | 85．4\％ | 222，493，500 | 3，399 | 14．6\％ | 60，364， | 824，605，96 | 814，216，61 | 8，725，5 | 1，766，95 | 46，958，55 | 802 | 25 | 0.4 | 2，01 | 5．5\％ | 3．9\％ |
| Greene．．．．．．．． | 21，158 | 6，654 | 1，581 | 23．8\％ | 268，881，981 | 40，40 | 5，422，691 | 28，039，854 | 6，049 | 90．9\％ | 68，257，500 | 605 | 9．1\％ | 10，543，144 | 167，464，174 | 166，440，82 | 10，372，35 | 377，57 | 9，994，781 | 472 | 86 | 0.1 | 1，50 | 5.5 | 3．7\％ |
| Guilford．．．．．． | 517，124 | 217，054 | 43，778 | 0．2\％ | 3，432，998，846 | 61，88 | 93，288，9 | 897，239，49 | 180，741 | 83．3\％ | 1，942，362，000 | 6，313 | 16．7\％ | 783，427，602 | ，003，258，656 | 9，820，959，12 | 587，349，434 | 26，704，34 | 60，645，090 | ，08 | 12 | $5.1 \%$ | 2，58 | 5．5\％ | 4．2\％ |
| Halifax．．． | 223 | ，207 | 5，25 | 26．0\％ | 3，993，186 | ，788 | 463 | ，830，467 | ，123 | 89．7\％ | 198，507 | 2，084 | 10．3\％ | 9，13 | 494，982，382 | 90，39 | 0，338， | ， 804 | 27，533 |  | 73 | 0.3 | 1，36 | 5．2\％ | 3．4\％ |
| Harnett．．．．．．． | 127，127 | 41，574 | 10，308 | 24．8\％ | ，95，528，329 | 46，797 | ， 883,283 | 186，641，667 | ，805 | 88．5\％ | 17，399， | 4，769 | 11．5\％ | 0，378， | 1，273，992，218 | 1，207，127，95 | 73，213， | ，283，0 | 9，930， | 550 | 65 | 0.6 | 1，682 | 5．5\％ | 3．6\％ |
| Haywood．．． | 60，631 | 25，372 | 5，647 | 22.3 | 1，182，932，33 | 46，6 | 10，466，64 | 124，818，677 | 22，080 | 87．0\％ | 8，596， | 3，292 | 13.0 | 65，917，87 | 754，065，928 | 733，967，5 | 45，109，4 | 1，816，72 | 43，292，7 | 714 | 39 | 0.4 | 1，72 | 5．5\％ | 3．7\％ |
| Henderson．．． | 112，511 | 48，772 | 10，005 | 20．5\％ | 2，594，095，149 | 53，188 | 32，846，927 | 274，690，842 | 40，830 | 83．7\％ | 460，408，500 | 7，942 | 16．3\％ | 163，802，600 | 1，728，040，134 | 1，661，687，520 | 101，556，52 | 5，733，42？ | 95，823，09 | 85 | ， | 0.9 | 1，96 | 5．4 | 3．7\％ |
| Herfford．．．．． | 24，426 | 7，556 | 1，994 | 6.4 | 309，408，80 | 40，949 | 4，344，728 | 32，303，062 | 6，794 | 89．9\％ | 74，737，50 | 762 | 10．1\％ | 14，191，6 | 192，521，32 | 190，685，5 | 11，603， | 1，682，84 | ，920，2 | 碞 | 95 | 0.1 | 1，31 | 4.9 | 3．2\％ |
| Hoke．．． | 51，776 | 15，978 | 4，158 | ．0\％ | 630，281，752 | 39，44 | 2，766，686 | 61，450，084 | 14，263 | 89．3\％ | 161，149， | 1，715 | 10．7\％ | ，143， | 381，305，65 | 349，252，02 | 21，414，6 | 1，086，87 | 20，327，75 | 393 | 98 | 0.2 | 1，2 | 5．5 | 3．2\％ |
| Hyde． | 5，631 | ， | 71 | 5\％ | 72，899，303 | ， | 2，244，444 | 10，219，133 | ，06 | 0．5\％ | 17，868， | 169 | 8\％ | 3，803，6 | 43，252，923 | 42，864，758 | 2，667，87 | 130，26 | 2，537，613 | 45 | 87 | 0.0 | 1，430 | 5．5\％ | 3．5\％ |
| Iredell．．．．．．． | 170，230 | 72，368 | 13，995 | 19．3\％ | 5，061，398，993 | 69，940 | 6，713，565 | 266，137，241 | 59，825 | 82．7\％ | 65，839， | 12，543 | 17．3\％ | 2，843， | 3，943，292，331 | 3，846，144，213 | 230，496，86 | 11，178，64 | 219，318，22 | 1，28 |  | 2．0\％ | 3，03 | 5．5\％ | 4．3\％ |
| Jackson | 41，597 | 14，011 | 3，606 | 25．7\％ | 646，556，694 | 46，146 | 9，243，448 | 89，654，938 | 12，517 | 89．3\％ | 136，846，500 | 1，494 | 10．7\％ | 31，449，693 | 397，849，011 | 381，363，406 | 24，119，130 | 1，424，70 | 22，694，42 | 54 | 67 | 0.2 | 1，62 | 5．4 | 3．5\％ |
| Johnston | 184，519 | 74，997 | 14，832 | 19．8\％ | 4，077，620，015 | 54，370 | 42，296，05 | 279，463，506 | 64，694 | 86．3\％ | 741，519，00 | 10，303 | 13．7\％ | 193，691，54 | 2，905，242，023 | 2，851，430，428 | 171，071，04 | 5，405，16 | 165，665，8 | 898 | 19 | 1．5\％ | 2，20 | 5.6 | 4．1\％ |
| Jones．．． | 10，423 | 3，472 | 931 | 8\％ | 147，612，839 | ，515 | 2，456，483 | 19，706，155 | 147 | 90．6\％ | 35，328，00 | 325 | 9．4\％ | 6，277，08 | 88，758，079 | 87，329，91 | 5，733，20 | 199，18 | 5，534，01 | 53 | 71 | 0．1 | 1，5 | 5.6 | 3．7\％ |
| Lee．．．．． | 58，908 | 24，154 | 5，403 | 22．4\％ | 1，159，596，54 | 48，00 | 10，433，306 | 103，675，961 | ，18 | 87．7\％ | 237，150，000 | 2，970 | 12．3\％ | 63，978，82 | 765，255，072 | 750，429，13 | 45，539，96 | 2，336，94 | 43，203，0 | 73 | 34 | 0．4\％ | 1，78 | 5．5\％ | 3．7\％ |
| Lenoir．．．．．．．．． | 58，338 | ，161 | 6，144 | 26．5\％ | 82，094，643 | 42，403 | 15，430，912 | 113，652，769 | 0，687 | 89．3\％ | 228，019，500 | 2，474 | 10．7\％ | 46，269，278 | 609，584，008 | 607，024，82 | 3，443，38 | 1，837，30 | 5，606，0 | 61 | 55 | $0.3{ }^{\circ}$ | 1，53 | $5.5 \%$ | 3．6\％ |
| Lincoln．．．．．． | 81，397 | 31，286 | 5,804 | 18．6\％ | 1，913，900，158 | 61，174 | 19，936，730 | 115，214，964 | 26，309 | 84．1\％ | 299，979，000 | 4，977 | 15．9\％ | 106，152，775 | 1，412，490，149 | 1，390，665，01 | 83，154，07 | 3，913，37 | 79，240，70 | 97 | 17 | 0.7 | 2，53 | 5．5 | 4．1\％ |
| Macon | 34，77 | 13，863 | 3，618 | 26．1\％ | 667，246，416 | 48，13 | 14，156，102 | 80，627，420 | 12，143 | 87．6\％ | 137，467，5 | 1，720 | 12．4\％ | 8，673，57 | 44，634，02 | 398，02，69 | 25，189，05 | 3，367，02 | 1，822，032 | 62 | 51 | 0．2\％ | 1，57 | 5.0 | 3．3\％ |
| Madison．． | 21，66 | 198 | 2，061 | 25．1\％ | 350，612，482 | 42，768 | 2，996，391 | 33，525，23 | 7，423 | 90．5\％ | 5，429，5 | 775 | 9．5\％ | 14，870，95 | 219，783，181 | 214，310，38 | 13，269，70 | 651，25 | 12，618， | 58 | 61 | 0．1\％ | 1，53 | 5．5\％ | 3．6\％ |
| Martin．．． | 23，74 | 9，114 | 2，328 | 25．5\％ | 354，707，745 | 38，919 | 6，606，879 | 42，217，474 | 8，302 | 91．1\％ | 3，019，50 | 812 | 8．9\％ | 14，008，81 | 212，068，83 | 211，279，25 | 3，452，13 | 565，4 | 2，886，68 | 54 | 68 | 0.1 | 1，41 | 5.5 | 3．6\％ |
| Dowell | 45，370 | 7，484 | 3，881 | 2\％ | 748，305，732 | 42，799 | 4，565，473 | 61，001，688 | 16，292 | 93．2\％ | 185，715，000 | ，192 | 6．8\％ | 24，364，64 | 481，789，873 | 474，350，774 | ，670，6 | 986，7 | 7，683，89 | 610 | 56 | 0．3\％ | 1，583 | 5．6\％ | 3．7\％ |
| Mecklenburg． | 135 | 445，421 | 78，9 | 17．7\％ | 6，872，829，761 | 82，782 | 492，356，617 | 1，329，244，648 | 352，180 | 79．1\％ | 3，682，032，000 | 93，241 | 20．9\％ | 2，301，521，837 | 30，052，387，893 | 29，231，775，403 | 1，720，583，559 | 131，012，540 | 1，589，571，019 | 1，535 |  | 14.6 | 3，56 | $5.3{ }^{\circ}$ | 4.3 |
| Mitchell． | 15，335 | 5,874 <br> 9,625 | 1，438 | 24．5\％ | $240,099,840$ $428.981,58$ | 40,875 44,569 | $2,068,340$ 7 7 | $22,444,695$ $38.521,778$ | 5,433 8887 | 92．5\％ | 63，726，000 $\mathbf{1 0 0 , 2 8 2 , 5 0 0}$ | 741 | $7.5 \%$ $8.0 \%$ | $10,367,33$ <br> 15,49350 | $145,630,146$ 281,744740 | 143，720，505 279,669898 | $9,017,06$ $16,838,37$ | 347,305 $1,064,791$ 6 | $\begin{array}{r}8,669,758 \\ 15,773588 \\ \hline\end{array}$ | 567 | 63 | 0．1\％ | 1，476 | 5．5\％ |  |
| Montgom Moore | 27，826 94,492 | 9，625 <br> 8,238 | 2,192 8,418 | 22．8\％ | 428，981，358 $2,494,875,952$ | 44，569 | $7,061,165$ $33,187,781$ | $38,521,778$ $308,175,495$ | 8,857 30,748 | 92．0\％ 80．4\％ | $100,282,500$ $347,128,500$ | 768 7,490 | 8．0\％ 19．6\％ | $15,493,505$ $164,378,16$ | 281，744，740 $1,708,381,571$ | $279,669,898$ $1,653,219,495$ | $16,838,379$ $100,969,00$ | 1，064，791 <br> $\mathbf{6 , 1 0 5 , 4 9 1}$ | 15，773，588 $94,863,509$ | －567 | 63 | 0．1\％ | 1,639 2,481 | 5．4\％ | 3．7\％ 3．8\％ |
| Nash． | 94，370 | 39，496 | ，543 | 21．6\％ | 1，953，307，466 | 49，456 | 38，950，056 | 178，528，259 | 34，227 | 86．7\％ | 374，913，000 | 5，269 | 13．3\％ | 107，583，998 | 1，331，232，265 | 1，320，741，056 | 79，143，65 | 3，928，984 | 75，214，671 | 797 | 27 | 0．7\％ | 1，9 | 5．5 | 3．9\％ |
| New H | 220，23 | 93，123 | 18，74 | 20.1 | 6，10 | 65 | 101，770，6 | 498 | 75，73 | 81．3\％ | 795， | 17，31 | 18．7\％ | 381，05 | 4，531，32 | 4，415，3 | 268，78 | 14，124 | 254，6 |  |  |  |  |  |  |


| County | $\begin{aligned} & 2015 \\ & \text { Popu- } \\ & \text { lation } \end{aligned}$ | Number of Returns Filed  <br>  \$0 Tax Liability <br> [after <br> tax credits] <br>   |  |  | Federal AGI [includes returns with deficit] |  | Modifications to FAGI: |  | Deduction Amount $\dagger \dagger$ [§ 105-153.5(a)(1),(2)] |  |  |  |  |  | NorthCarolinaTaxable Income |  | Computed <br> Gross <br> Tax <br> [before <br> application <br> of <br> tax credits] <br> [\$] <br> [0] | Total Credits Taken [\$] | Net Tax Liability [after application of tax credits] |  |  | Net <br> Tax <br> as <br> a <br> $\%$ <br> of <br> of <br> Total <br> [\%] | $\begin{array}{\|c\|} \hline \text { Avg } \\ \text { Net } \\ \text { Teax } \\ \text { Per } \\ \text { Re- } \\ \text { turn } \\ {[\mathrm{S}]} \\ \hline \end{array}$ | Effective Tax Rate $\dagger+$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | $\begin{gathered} \text { Additions } \\ {[\$ \mid} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Deductions } \\ {[\$ \mid} \\ \hline \end{gathered}$ | Basic Standard DeductionAllowances: |  |  | Itemized Deduction |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Aver- } \\ \text { age } \\ \text { Per } \\ \text { Return } \\ \text { [\$] } \\ \hline \end{array}$ |  | Allow | ances: |  |  |  |  |  | Per |  |  |  |  |  |
|  |  | Total | $\begin{aligned} & \text { Tota } \\ & \text { Filed } \end{aligned}$ | County <br> Returns |  |  | $$ | $\begin{gathered} 15,000 \\ \hline \text { as a } \% \\ \text { of Total } \end{gathered}$ | $\begin{gathered} \mathbf{o H}=\$ 12,000 \\ \hline \text { Amount } \\ {[\$]} \end{gathered}$ |  | $\begin{array}{r} \text { Return } \\ \text { Count } \\ \hline \end{array}$ | $\begin{gathered} \% \\ \text { of } \\ \text { Total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | residency proration <br> [\$] | residency proration] $[\$]$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ |  |  | $\begin{gathered} \text { Amt } \\ {[\mathrm{l} \mid} \end{gathered}$ | Rank |  |  |  |  |
| Northampt | 21,073 | 7,062 | 1,923 | .2\% | 281,065,748 | 39,800 | 857,209 | 7,199,678 | 6,287 | . $\%$ | 69,094, | 775 | 11.0\% | 14,199, | 164,428,940 | 162,712, | 038,34 | 449,0 | 8,589,269 | 408 | 94 | 0.1\% | 1,216 | 4.9\% | 3.1\% |
| Onslow.. | 194,636 | 55,859 | 15,567 | 27.9\% | 2,469,023,408 | 44,2 | 18,428,022 | 350,488,535 | 50,724 | 90.8 | 71,362, | 5,135 | 9.2\% | 103,734,25 | 1,461,866,644 | 1,320,446,70 | 81,810, | 3,235,543 | 78,574,877 | 404 | 96 | 0.7 | 1,40 | 5.5\% | 3.2\% |
| Orange. | 140,144 | 54,544 | 9,811 | 18.0\% | 5,177,276,676 | 94,919 | 77,960,387 | 326,213,489 | 40,296 | 73.9\% | 425,296,500 | 14,248 | 26.1\% | 343,493,969 | 4,160,233,105 | 4,030,108,63 | 238,80 | 12,419,987 | 226,381,999 | ,615 |  | 2.1\% | 4,15 | 5.5\% | 4.4\% |
| Pamlico | 13,174 | 5,008 | 5 | 26.1\% | 266,424,087 | ,200 | 2,265,427 | 44,017,300 | 341 | 86.7\% | 897,500 | 667 | 13.3\% | ,034,530 | 161,740,184 | 157,123,49 | 9,752,9 | 581,431 | 9,171,526 | 696 | 45 | 0.1 | 1,83 | 5.4\% | 3.4\% |
| Pasquotank. | 39,731 | 15,283 | 4,359 | 28.5\% | 697,765,215 | 45,65 | 4,027,787 | 9,512,535 | 13,393 | 87.6\% | 147,553,500 | 1,890 | 12.4\% | 38,219,67 | 416,507,293 | 401,820,06 | 24,617,01 | 4,220,084 | 20,396,92 | 51 | 76 | 0.2 | 1,33 | 4.8 | 2.8 |
| Pende | 41 | 22,322 | 5,018 | 22.5\% | 1,177,670,047 | 52,758 | ,76 | 101,847,614 | 882 | 84.6\% | 215,601,000 | ,440 | 15.4\% | 64,872,858 | 807,1 | 775,590,89 | ,24 | 1,776,53 | 45,220,71 | 780 | 29 | $0.4{ }^{\circ}$ | 2,02 | 5.5 | 3.8\% |
| Perquiman | 648 | ,065 | 1,362 | 6.9\% | 1,133,778 | .58 | ,069,024 | ,674,673 | ,332 | 85.5\% | 9,200,5 | 733 | 14.5\% | 3,806,03 | 44,521,5 | 139,3 | 715,3 | 1,250,05 | ,465,30 | 54 | 66 | 0.1 | 1,47 | 4.9\% | 3.0\% |
| Person. | 39,57 | 15,972 | ,469 | .7\% | 4,245,82 | 46,597 | 5,551,786 | 57,717 | ,221 | 89.0\% | 159,763, | 1,751 | 11.0 | 32, | 499,737,556 | 494, | 29,795 | 1,674,694 | 28,120,753 | 711 | 41 | 0.3 | 1,761 | 5.4\% | 3.8\% |
| Pitt. | 175,532 | 64,505 | 14,48 | 22.5\% | 3,482,148,163 | 53,983 | 42,358,028 | 273,833,769 | 16 | 86.5\% | 600,978,000 | 689 | 13.5\% | 190,577,92 | 2,459,116,501 | 2,425,267,3 | 145,7 | 5,084,37 | 140,701,513 | 802 | 26 | $1.3 \%$ | 2,181 | 5.5\% | 4.0\% |
| Polk. | 20,828 | 8,038 | 1,992 | 24.8\% | 438,264,829 | 54,524 | 7,272,996 | 51,752,214 | 6,526 | 81.2\% | 73,539,000 | 1,512 | 18.8\% | 34,075,332 | 286,171,279 | 277,273,945 | 17,163,42 | 2,872,784 | 14,290,640 | 68 | 47 | $0.1{ }^{\circ}$ | 1,77 | 4.8\% | 3.3\% |
| Randol | 142,943 | 59,247 | 12,231 | 20.6\% | ,700,218,51 | 45,576 | 7,180,884 | 2,707,52 | 53,957 | 91.1\% | 15,961,500 | 5,290 | 8.9\% | 102,205,386 | ,826,524,991 | 1,814,956,0 | 109,440,8 | 4,342,6 | 105,098,2 | 735 | 33 | 1.0 | 1,77 |  | .9\% |
| Richm | 45,353 | 17,39 | 4,60 | 5\% | 660,806,914 | 37,993 | ,030,0 | ,631 | 6,026 | 2.1\% | 177,477,000 | 1,367 | 7.9\% | 24,664,017 | 99, | 95,6 | 24,463,55 | 1,734,967 | 22,728,592 | 501 |  | 0.2 | 1,307 | 5.3\% |  |
| Robeson... | 133,375 | 44,204 | 12,027 | 27.2\% | 1,580,694,067 | 35,759 | 13,850,349 | 133,499,251 | 40,655 | 92.0\% | 449,658,0 | 3,549 | 8.0\% | 67,713,65 | 943,673,510 | 935,622,66 | 57,617,09 | 4,248,15 | 53,368,93 | 40 | 97 | $0.5 \%$ | 1,20 | 5.3\% | 3.4\% |
| Rockingham | 92,084 | 36,982 | 7,879 | 21.3\% | 1,718,859,689 | 46,478 | 9,255,829 | 138,517,871 | 33,517 | 90.6\% | 378,958,5 | 3,465 | 9.4\% | 64,780,12 | 1,145,859,02 | 1,136,665,43 | 68,390,5 | 3,774,86 | 64,615,69 | 702 | 44 | $0.6 \%$ | 1,74 | 5.4 | 3.8\% |
| Rowan. | 140,122 | 57,668 | 12,738 | 22.1\% | 2,748,539,121 | 47,661 | 30,153,781 | 220,019,960 | 50,924 | 88.3\% | 570,553,500 | 6,744 | 11.7\% | 136,555,574 | 1,851,563,868 | 1,832,690,027 | 110,577,627 | 4,904,747 | 105,672,880 | 754 | 32 | 1.0\% | 1,83 | 5.5\% | 3.8\% |
| Rutherfor | 67,617 | 24,409 | 6,066 | 24.9\% | 14,871,411 | 41,578 | ,187,243 | 4,776,907 | 22,091 | 90.5\% | 252,078,000 | 2,318 | 9.5\% | 45,848,90 | 631,354,843 | 621,209,38 | 39,152,84 | 3,770,168 | 35,382,681 | 523 | 74 | 0.3\% | 1,45 | 5.2\% | 3.5\% |
| Sampso | 63,993 | ,59 | 6,027 | .5\% | ,27,43 | 781 | 27,033,469 | 102,968,9 | 22,489 | 91.5\% | 55,451, | 2,102 | 8.5 | 0,26 | 655,779 | 652,24 | 40,748 | 2,223,12 | 38,525,848 | 602 |  | 0.4 | 1,56 | 5.4 | 3.7\% |
| Scotland. | 35,821 | 13,211 | 3,648 | 27.6\% | 17,406,344 | 39,165 | 3,799,151 | 51,545,898 | 11,666 | 88.3\% | 129,799,5 | 1,545 | 11.7\% | 9,685,61 | 310,1 | 7,5 | 18,809,9 | 1,507,11 | 17,302, | 483 | 82 | 0.2 | 1,3 | 5.3\% | 3.3\% |
| Stanly | 234 | 24,701 | 5,113 | 20.7\% | 1,201,229,264 | 48,63 | 21,719,567 | 95,807,235 | 21,924 | 88.8\% | 248,106,000 | 2,777 | 11.2\% | 5,799,64 | 823,235,95 | 817,298,0 | 49,520,3 | 1,846,93 | 47,673,4 | 779 | 30 | 0.4 | 1,933 | 5.5\% | 4.0\% |
| Stokes. | 46,763 | 19,285 | 3,8 | 19.9\% | 919,871,381 | 47,699 | 7,744,605 | 69,436,375 | 17,494 | 90.7\% | 200,907,000 | 1,791 | 9.3\% | 34,188,71 | 623,083,897 | 619,618,24 | 37,368,70 | 1,284,01 | 36,084,6 | 772 | 31 | 0.3 | 1,8 | 5.6 | 3.9 |
| Surry... | 73,195 | 27,196 | 6,337 | 23.3\% | ,245,469,205 | 45,796 | 26,246,719 | 105,885,730 | 24,778 | 91.1\% | 284,407,500 | 2,418 | 8.9\% | 53,064,52 | 828,358,17 | 822,970,61 | 50,563,08 | 3,016,33 | 47,546,74 | 650 | 50 | $0.4{ }^{\circ}$ | 1,74 | $5.4 \%$ | 3.8\% |
| Swain... | 14,953 | 6,807 | 3,265 | 48.0\% | 271,508,708 | ,88 | 2,956,138 | 114,180,878 | 6,473 | 95.1\% | 70,468,500 | 34 | 4.9\% | 6,152,41 | 83,663,05 | 80,244,48 | 6,484, | 250,07 | 6,234,3 | 417 | 92 | 0.1\% | 916 | 5.5\% | 2.3\% |
| Transylva | 33,745 | 12,919 | 2,914 | 22.6\% | 682,434,600 | 82 | 8,031,931 | 86,360,031 | 10,934 | 84.6\% | 124,230,000 | , ,985 | 15.4\% | 44,733,653 | 435,142,84 | 418,138,44 | 25,601,78 | 1,904,753 | 23,697,032 | 702 | 43 | 0.2\% | 1,83 | 5.3\% | 3.5\% |
| Tyrrell..... | 4,217 | 1,488 | 441 | 29.6\% | 51,905,370 | 34,883 | 2,151,433 | 7,377,895 | 1,357 | 1.2\% | 4,815, | 131 | . $8 \%$ | 2,494,651 | 29,368,757 | 29,256, | 1,932,89 | 92,891 | 1,840,002 | 436 | 90 | $0.0 \%$ | 1,23 | 5.5\% | 3.5\% |
| Union... | 219,992 | 88,020 | 16,010 | 18.2\% | 7,311,702,741 | 83,069 | 96,678,302 | 600,252,721 | 67,610 | 76.8\% | 767,646,000 | 20,410 | 23.2\% | 440,612,777 | 5,599,869,544 | 5,438,787,139 | 322,635,336 | 21,792,363 | 300,842,973 | 1,368 | 5 | 2.8 | 3,41 | 5.4\% | 4.1\% |
| Vance.. | 45,097 | 17,370 | 4,374 | 25.2\% | 690,779,536 | 39,769 | 7,400,483 | 62,769,010 | 15,693 | 90.3\% | 172,321,500 | 1,677 | 9.7\% | 32,478,674 | 430,610,835 | 423,675,70 | 25,903,83 | 1,670,633 | 24,233,202 | 537 | 69 | 0.2\% | 1,39 | 5.4 | 3.5\% |
| Wake. | 1,007,631 | 440,840 | 72,263 | 16.4\% | 36,294,053,923 | 82,329 | 436,773,461 | 1,875,767,834 | 340,007 | 77.1\% | 3,668,913,000 | 100,833 | 22.9\% | 2,253,014,354 | 28,933,132,196 | 28,232,843,06 | 1,666,980,923 | 72,542,753 | 1,594,438,170 | 1,582 |  | 14.6\% | 3,61 | 5.5\% | 4.4\% |
| Warren.. | 20,473 | 6,085 | 1,506 | 24.7\% | 226,265,676 | 37,184 | 3,082,459 | 27,345,526 | 5,432 | 89.3\% | 59,643,000 | 653 | 10.7\% | 12,400,797 | 129,958,812 | 128,291,901 | 8,040,852 | 596,968 | 7,443,884 | 364 | 100 | 0.1\% | 1,223 | 5.3\% | 3.3\% |
| Washington | 12,589 | 4,670 | 1,247 | 26.7\% | 178,890,996 | 38,306 | 2,643,520 | 22,899,005 | 4,190 | 89.7\% | 46,524,000 | 480 | 10.3\% | 8,828,885 | 103,282,626 | 102,521,03 | 6,350,25 | 310,66 | 6,039,5 | 480 | 84 | 0.1\% | 1,29 | 5.5\% | 3.4\% |
| Watauga. | 53,737 | 18,117 | 4,328 | 23.9\% | 980,577,118 | 54,125 | 14,892,832 | 96,092,319 | 15,262 | 84.2\% | 163,630,500 | 2,855 | 15.8\% | 63,544,604 | 672,202,527 | 650,299,307 | 40,453,83 | 1,324,71 | 39,129,11 | 728 | 35 | 0.4 | 2,16 | 5.6 | 4.0\% |
| Wayne. | 124,984 | 44,561 | 10,753 | 24.1\% | 2,079,946,786 | 46,676 | 34,665,07 | 236,003,04 | 40,026 | 89.8\% | 444,601,50 | 4,535 | 10.2\% | 87,484,22 | , 345,923,089 | 1,320,254,42 | 81,830,58 | 5,603,21 | 76,227,363 | 610 | 57 | 0.7\% | 1,71 | 5.48 | 3.7\% |
| Wilkes. | 69,663 | 27,027 | 6,257 | 23.2\% | 1,224,077,190 | 45,291 | 13,442,605 | 102,110,287 | 24,839 | 91.9\% | 286,131,000 | 2,188 | 8.1\% | 47,114,200 | 802,164,308 | 796,659,54 | 48,904,5 | 2,133,72 | 46,770,811 | 671 | 48 | 0.4\% | 1,731 | 5.5\% | 3.8\% |
| Wilson. | 81,688 | 36,369 | 8.477 | 23.3\% | 1,677,830,723 | 46,134 | 25,885,850 | 153,720,889 | 31,978 | 87.9\% | 352,837,500 | 4,391 | 12.1\% | 84,386,499 | 1,112,771,685 | 1,108,953,392 | 67,722,0 | 2,778,08 | 64,943,991 | 795 | 28 | 0.6\% | 1,78 | 5.5\% | 3.9\% |
| Yad | 37,705 | 15,464 | 3,177 | 20.2\% | 711,139,248 | 45,987 | 7,510,859 | 56,507,510 | 13,973 | 90.4\% | 160,231,500 | ,491 | 6\% | 30,112,552 | 471,798,545 | 468,648,867 | ,00 | 865,802 | 27,328,203 | 725 | 37 | 0.3\% | 1,76 | 5.6\% | 8\% |
| Yancey | 17,959 | 7,014 | 1,741 | 24.8\% | 285,626,572 | 40,722 | 4,608,158 | 30,106,565 | 6,404 | 91.3\% | 75,019,500 | 610 | 8.7\% | 11,896,015 | 173,212,650 | 170,218,317 | 10,719,82 | 496,752 | 10,223,075 | 56 | 62 | $0.1{ }^{\circ}$ | 1,45 | 5.5 |  |
| Out-of State |  | 511,842 | 114,874 | 22.4\% | 189,070,581,826 | 369,392 | 4,978,214,032 | 4,891,908,690 | 382,240 | 74.7\% | 4,161,915,000 | 129,602 | 25.3\% | 16,065,531,293 | 168,929,440,875 | 17,527,003,030 | 1,034,431,26 | 48,209,783 | 986,221,47 | 1,927 |  | $9.1{ }^{\circ}$ | 1,92 | 5.5\% | 0.5\% |

Population figures are the 2015 Certified Estimates of County Population published by the State Demographer (September 2016 update). <www.osbm.nc.gov/demog/county-estimates>
 during 2016; 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.

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.
Out-of-state category also includes twenty-three (23) returns with a total net tax liability of $\$ 11,269$ for which county designation is indeterminable.
Number of returns filed with no tax liability=count of returns with $\$ 0$ tax liability after application of tax credits
 beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the tax rate to $\mathbf{5 . 4 9 9 \%}$ effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 7}$.
$\dagger$ Per capita computed amounts to be interpreted as a reflection of the portion of tax liability imposed on behalf of each individual.
$\dagger \dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purposes.
Basic standard deduction allowances applicable for tax year 2015 vary according to filing status: $\mathbf{S}=\mathbf{\$ 7 , 5 0 0}$; $\mathbf{M F J} / \mathbf{S S}=\mathbf{\$ 1 5 , 0 0 0} ; \mathbf{M F S}=\$ 7,500$; and $\mathbf{H H}=\mathbf{\$ 1 2 , 0 0 0}$.


as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Income [after residency proration] for returns with positive taxable income
$\dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income

TABLE C2. TAX YEAR 2015 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 |  |  |  |  |
|  | $\begin{array}{\|c} \text { Returns } \\ \text { filed } \end{array}$ | $\left.\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array} \right\rvert\,$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \end{aligned}$ $[\$]$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \mathbf{A v g} \\ \operatorname{tax} \\ \hline \\ \hline \$] \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \mathbf{A v g} \\ \text { tax } \\ \hline[\mathrm{S} \end{gathered}$ | Returns | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & {[\mathrm{S} \\|} \end{aligned}$ | $\begin{array}{\|c} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \mathbf{A v g} \\ & \text { tax } \\ & \hline\|\$\| \end{aligned}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \end{aligned}$ $[\$]$ | $\begin{gathered} \begin{array}{c} \% \\ \text { of } \\ \text { county } \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ \text { tax } \\ -\$ \mid \end{gathered}$ |
| Alamance.. | 9,980 | 15.0\% | 154,946 | 0.1\% | 16 | 11,650 | 17.5\% | 2,689,880 | 2.0\% | 231 | 9,526 | 14.3\% | 6,559,393 | 4.8\% | 689 | 7,358 | 11.1\% | 8,795,006 | 6.5\% | 1,195 | 5,341 | 8.0\% | 8,823,852 | 6.5\% | 1,652 |
| Alexander.. | 2,423 | 16. | 32,762 | 0.1\% | 14 | 2,578 | 17.0\% | 664,721 | 2.5\% | 258 | 2,225 | 14.7\% | 1,559,004 | 5.8\% | 701 | 1,777 | 11.7\% | 2,136,404 | 7.9\% | 1,202 | 1,284 | 8.5\% | 2,098,498 | 7.8\% | 1,634 |
| Alleghany.. | 876 | 20.4\% | 12,653 | 0.2\% | 14 | 803 | 18.7\% | 165,083 | 2.5\% | 206 | 666 | 15.5\% | 376,864 | 5.7\% | 566 | 455 | 10.6\% | 448,091 | 6.8\% | 985 | 334 | 7.8\% | 469,721 | 7.1\% | 1,406 |
| Anson....... | 1,608 | 17.9\% | 16,615 | 0.1\% | 10 | 1,901 | 21.2\% | 389,648 | 3.5\% | 205 | 1,699 | 18.9\% | 1,149,402 | 10.2\% | 677 | 1,047 | 11.7\% | 1,216,521 | 10.8\% | 1,162 | 706 | 7.9\% | 1,110,464 | 9.9\% | 1,573 |
| Ashe......... | 2,036 | 19.7\% | 30,346 | 0.2\% | 15 | 1,876 | 18.2\% | 432,865 | 2.7\% | 231 | 1,516 | 14.7\% | 973,936 | 6.1\% | 642 | 1,090 | 10.6\% | 1,164,651 | 7.3\% | 1,068 | 772 | 7.5\% | 1,213,522 | 7.6\% | 1,572 |
| Avery........ | 1,158 | 18. | 17,239 | 0.2\% | 15 | 7 | 20.1\% | 275,323 | 2.9\% | 223 | 881 | 14.3\% | 577,348 | 6.1\% | 655 | 705 | 11.5\% | 797,566 | 8.5\% | 1,131 | 486 | 7.9\% | 770,044 | 8.2\% | 1,584 |
| Beaufort... | 3,368 | 17.2\% | 64,799 | 0.2\% | 19 | 3,736 | 19.1\% | 755,514 | 2.2\% | 202 | 2,765 | 14.1\% | 1,782,006 | 5.1\% | 644 | 1,974 | 10.1\% | 2,199,238 | 6.3\% | 1,114 | 1,382 | 7.1\% | 2,166,496 | 6.2\% | 1,568 |
| Bertie......... | 1,256 | 17.4\% | 14,116 | 0.2\% | 11 | 1,502 | 20.7\% | 310,135 | 3.4\% | 206 | 1,382 | 19.1\% | 886,805 | 9.8\% | 642 | 874 | 12.1\% | 974,640 | 10.8\% | 1,115 | 573 | 7.9\% | 867,266 | 9.6\% | 1,514 |
| Bladen...... | 2,007 | 17.2\% | 30,165 | 0.2\% | 15 | 2,226 | 19.1\% | 452,856 | 2.6\% | 203 | 1,953 | 16.8\% | 1,237,963 | 7.0\% | 634 | 1,512 | 13.0\% | 1,696,417 | 9.6\% | 1,122 | 903 | 7.8\% | 1,395,561 | 7.9\% | 1,545 |
| Brunswick.. | 7,622 | 14.8\% | 126,749 | 0.1\% | 17 | 7,906 | 15.3\% | 1,735,962 | 1.6\% | 220 | 6,101 | 11.8\% | 3,844,857 | 3.6\% | 630 | 4,789 | 9.3\% | 4,998,851 | 4.7\% | 1,044 | 3,744 | 7.3\% | 5,400,018 | 5.1\% | 1,442 |
| Buncombe. | 18,361 | 16.2\% | 319,809 | 0.1\% | 17 | 19,039 | 16.8\% | 5,168,021 | 2.0\% | 271 | 15,862 | 14.0\% | 11,459,591 | 4.4\% | 722 | 12,146 | 10.7\% | 14,546,100 | 5.6\% | 1,198 | 8,644 | 7.6\% | 14,119,659 | 5.4\% | 1,633 |
| Burke... | 5,637 | 16.6\% | 97,876 | 0.2\% | 17 | 5,995 | 17.6\% | 1,415,651 | 2.6\% | 236 | 5,644 | 16.6\% | 3,799,179 | 7.0\% | 673 | 4,172 | 12.3\% | 4,798,679 | 8.8\% | 1,150 | 2,869 | 8.4\% | 4,529,430 | 8.3\% | 1,579 |
| Cabarrus.... | 12,426 | 14.9\% | 175,574 | 0.1\% | 14 | 12,415 | 14.9\% | 2,960,896 | 1.4\% | 238 | 9,850 | 11.8\% | 6,758,022 | 3.2\% | 686 | 8,266 | 9.9\% | 9,819,041 | 4.6\% | 1,188 | 6,309 | 7.6\% | 10,393,389 | 4.9\% | 1,647 |
| Caldwell..... | 5,359 | 17.2\% | 81,439 | 0.2\% | 15 | 5,623 | 18.1\% | 1,321,078 | 2.6\% | 235 | 5,030 | 16.2\% | 3,462,824 | 6.8\% | 688 | 3,673 | 11.8\% | 4,310,034 | 8.5\% | 1,173 | 2,560 | 8.2\% | 4,143,046 | 8.1\% | 1,618 |
| Camden..... | 506 | 12.8\% | 7,263 | 0.1\% | 14 | 480 | 12.1\% | 101,963 | 1.6\% | 212 | 432 | 10.9\% | 236,020 | 3.7\% | 546 | 374 | 9.5\% | 341,331 | 5.4\% | 913 | 327 | 8.3\% | 373,152 | 5.9\% | 1,141 |
| Carteret...... | 4,792 | 16.4\% | 65,746 | 0.1\% | 14 | 4,669 | 16.0\% | 1,077,155 | 1.7\% | 231 | 3,776 | 12.9\% | 2,373,949 | 3.8\% | 629 | 2,764 | 9.5\% | 2,933,715 | 4.7\% | 1,061 | 2,148 | 7.4\% | 2,937,440 | 4.7\% | 1,368 |
| Caswell | 1,399 | 16.0\% | 24,885 | 0.2\% | 18 | 1,588 | 18.1\% | 340,270 | 2.8\% | 214 | 1,350 | 15.4\% | 837,776 | 6.8\% | 621 | 1,047 | 12.0\% | 1,103,747 | 9.0\% | 1,054 | 736 | 8.4\% | 1,070,817 | 8.7\% | 1,455 |
| Catawba...... | 11,534 | 16.2\% | 145,432 | 0.1\% | 13 | 11,445 | 16.1\% | 2,839,112 | 1.8\% | 248 | 10,256 | 14.4\% | 7,217,693 | 4.5\% | 704 | 8,253 | 11.6\% | 9,909,335 | 6.2\% | 1,201 | 5,634 | 7.9\% | 9,366,352 | 5.9\% | 1,662 |
| Chatham.. | 3,962 | 13.2\% | 51,028 | 0.0\% | 13 | 3,836 | 12.7\% | 889,803 | 0.9\% | 232 | 3,447 | 11.4\% | 2,223,417 | 2.2\% | 645 | 2,773 | 9.2\% | 3,119,416 | 3.0\% | 1,125 | 1,896 | 6.3\% | 2,948,773 | 2.9\% | 1,555 |
| Cherokee... | 1,983 | 19.5\% | 30,228 | 0.2\% | 15 | 2,159 | 21.2\% | 430,502 | 3.6\% | 199 | 1,526 | 15.0\% | 883,999 | 7.3\% | 579 | 1,072 | 10.5\% | 1,041,695 | 8.6\% | 972 | 751, | 7.4\% | 1,054,424 | 8.7\% | 1,404 |
| Chowan...... | 1,033 | 17.4\% | 43,517 | 0.4\% | 42 | 1,058 | 17.8\% | 221,151 | 2.2\% | 209 | 866 | 14.6\% | 554,531 | 5.5\% | 640 | 690 | 11.6\% | 729,798 | 7.3\% | 1,058 | 410 | 6.9\% | 554,619 | 5.5\% | 1,353 |
| Clay...... | 807 | 19.7\% | 16,238 | 0.3\% | 20 | 760 | 18.5\% | 140,644 | 2.7\% | 185 | 560 | 13.7\% | 289,758 | 5.5\% | 517 | 417 | 10.2\% | 375,618 | 7.1\% | 901 | 310 | 7.6\% | 393,854 | 7.4\% | 1,270 |
| Cleveland... | 6,702 | 16.9\% | 89,063 | 0.1\% | 13 | 7,495 | 18.9\% | 1,607,388 | 2.5\% | 214 | 5,781 | 14.6\% | 3,804,391 | 5.8\% | 658 | 4,505 | 11.4\% | 5,107,952 | 7.8\% | 1,134 | 3,186 | 8.1\% | 4,968,735 | 7.6\% | 1,560 |
| Columbus.. | 3,478 | 17.8\% | 62,110 | 0.2\% | 18 | 4,098 | 21.0\% | 758,488 | 2.7\% | 185 | 3,179 | 16.3\% | 2,005,690 | 7.2\% | 631 | 2,280 | 11.7\% | 2,514,312 | 9.1\% | 1,103 | 1,374 | 7.0\% | 2,061,225 | 7.4\% | 1,500 |
| Craven....... | 5,823 | 15.0\% | 70,885 | 0.1\% | 12 | 6,437 | 16.6\% | 1,436,133 | 1.9\% | 223 | 5,252 | 13.5\% | 3,187,865 | 4.3\% | 607 | 4,115 | 10.6\% | 4,361,922 | 5.8\% | 1,060 | 2,940 | 7.6\% | 4,109,550 | 5.5\% | 1,398 |
| Cumberland | 19,032 | 17.1\% | 244,587 | 0.1\% | 13 | 22,170 | 19.9\% | 4,552,333 | 2.6\% | 205 | 16,864 | 15.1\% | 10,332,562 | 5.9\% | 613 | 12,474 | 11.2\% | 13,171,687 | 7.5\% | 1,056 | 8,413 | 7.5\% | 12,133,664 | 6.9\% | 1,442 |
| Currituck... | 1,355 | 13 | 16,750 | \% | 12 | 9 | 15.0\% | 313,242 | \% | 212 | 1,12 | .4\% | 618,399 | 4.7\% | 551 | 927 | 9.4\% | 786,853 | 6.0\% | 84 | 758 | 7.7\% | 801,734 | 6.1\% | 1,058 |
| Dare...... | 2,886 | 16. | 38,284 | 0.1\% | 13 | 2,707 | 15.5\% | 746,944 | 2.0\% | 76 | , | \% | 1,684,310 | 4.4\% | 728 | 1,809 | 10.3\% | 2,096,798 | 5\% | 1,159 | 1,459 | 8.3\% | 2,288,333 | 6.0\% | 1,568 |
| Davidson..... | 10,987 | 16.1\% | 182,438 | 0.1\% | 17 | 11,424 | 16.7\% | 2,668,736 | 2.0\% | 234 | 9,747 | 14.2\% | 6,650,720 | 5.0\% | 682 | 7,662 | 11.2\% | 9,138,224 | 6.8\% | 1,193 | 5,584 | 8.2\% | 9,248,216 | 6.9 | 1,656 |
| Davie........ | 2,838 | 15.9\% | 35,826 | 0.1\% | 13 | 2,592 | 14.5\% | 635,960 | 1.4\% | 245 | 2,143 | 12.0\% | 1,484,115 | 3.3\% | 693 | 1,740 | 9.7\% | 2,007,696 | 4.4\% | 1,154 | 1,372 | 7.7\% | 2,182,082 | 4.8\% | 1,590 |
| Duplin....... | 3,384 | 16.8\% | 1,462,321 | 5.0\% | 432 | 4,034 | 20.0\% | 769,827 | 2.6\% | 191 | 3,717 | 18.4\% | 2,337,060 | 8.0\% | 629 | 2,490 | 12.4\% | 2,794,982 | 9.5\% | 1,122 |  | 8.4\% | 2,662,164 | 9.1\% | 1,580 |
| Durham...... | 17,751 | 13.8 | 290,686 | 0.1\% | 16 | 19,743 | 15.3\% | 4,675,039 | 1.4\% | 237 | 16,753 | 13.0\% | 12,069,835 | 3.5\% | 720 | 14,306 | 11.1\% | 17,658,041 | 5.2\% | 1,234 | 10,629 | 8.3\% | 18,448,524 | 5.4\% | 1,736 |
| Edgecombe.. | 3,716 | 18.8\% | 53,582 | 0.2\% | 14 | 4,776 | 24.2\% | 947,738 | 3.7\% | 198 | 3,408 | 17.3\% | 2,273,583 | 8.8\% | 667 | 2,377 | 12.0\% | 2,769,074 | 10.7\% | 1,165 | 1,404 | 7.1\% | 2,299,509 | 8.9\% | 1,638 |
| Forsyth....... | 23,895 | 15.4\% | 347,528 | 0.1\% | 15 | 26,694 | 17.2\% | 6,172,423 | 1.5\% | 231 | 20,733 | 13.4\% | 14,368,123 | 3.4\% | 693 | 16,160 | 10.4\% | 19,302,630 | 4.6\% | 1,194 | 11,937 | 7.7\% | 19,770,582 | 4.7\% | 1,656 |
| Franklin..... | 3,627 | 15.4\% | 67,283 | 0.1\% | 19 | 3,882 | 16.5\% | 890,771 | 2.0\% | 229 | 3,087 | 13.1\% | 2,036,286 | 4.5\% | 660 | 2,632 | 11.2\% | 3,082,643 | 6.8\% | 1,171 | 1,968 | 8.4\% | 3,244,714 | 7.1\% | 1,649 |
| Gaston. | 13,834 | 15.6\% | 194,227 | 0.1\% | 14 | 15,071 | 17.0\% | 3,477,427 | 1.9\% | 231 | 12,255 | 13.8\% | 8,442,130 | 4.6\% | 689 | 9,816 | 11.0\% | 11,676,580 | 6.4\% | 1,190 | 7,318 | 8.2\% | 12,046,037 | 6.6\% | 1,646 |
| Gates..... | 548 | 13.8\% | 6,412 | 0.1\% | 12 | 619 | 15.6\% | 101,799 | 2.4\% | 164 | 511 | 12.9\% | 250,218 | 5.8\% | 490 | 456 | 11.5\% | 330,226 | 7.6\% | 724 | 359 | 9.1\% | 326,842 | 7.6\% | 910 |
| Graham..... | 570 | 19.2\% | 8,961 | 0.2\% | 16 | 610 | 20.6\% | 111,765 | 3.1\% | 183 | 466 | 15.7\% | 272,259 | 7.6\% | 584 | 315 | 10.6\% | 315,834 | 8.8\% | 1,003 | 256 | 8.6\% | 340,707 | 9.5\% | 1,331 |
| Granville.... | 3,305 | 14.2\% | 45,626 | 0.1\% | 14 | 3,553 | 15.3\% | 788,041 | 1.7\% | 222 | 3,268 | 14.0\% | 2,188,067 | 4.7\% | 670 | 2,776 | 11.9\% | 3,215,981 | 6.8\% | 1,158 | 1,940 | 8.3\% | 3,165,034 | 6.7\% | 1,631 |
| Greene........ | 1,103 | 16.6\% | 21,567 | 0.2\% | 20 | 1,382 | 20.8\% | 273,454 | 2.7\% | 198 | 1,126 | 16.9\% | 723,820 | 7.2\% | 643 | 833 | 12.5\% | 940,786 | 9.4\% | 1,129 | 524 | 7.9\% | 821,564 | 8.2\% | 1,568 |
| Guilford...... | 35,125 | 16.2\% | 830,657 | 0.1\% | 24 | 37,787 | 17.4\% | 9,020,694 | 1.6\% | 239 | 28,891 | 13.3\% | 20,295,221 | 3.6\% | 702 | 22,615 | 10.4\% | 27,413,261 | 4.9\% | 1,212 | 16,811 | 7.7\% | 28,298,715 | 5.0\% | 1,683 |
| Halifax........ | 3,551 | 17.6\% | 42,191 | 0.2\% | 12 | 4,357 | 21.6\% | 855,561 | 3.1\% | 196 | 3,528 | 17.5\% | 2,225,681 | 8.1\% | 631 | 2,478 | 12.3\% | 2,680,623 | 9.7\% | 1,082 | 1,504 | 7.4\% | 2,268,167 | 8.2\% | 1,508 |
| Harnett...... | 6,948 | 16.7\% | 130,626 | 0.2\% | 19 | 7,584 | 18.2\% | 1,548,537 | 2.2\% | 204 | 5,754 | 13.8\% | 3,639,283 | 5.2\% | 632 | 4,639 | 11.2\% | 5,116,193 | 7.3\% | 1,103 | 3,277 | 7.9\% | 5,042,699 | 7.2\% | 1,539 |
| Haywood... | 4,245 | 16.7\% | 62,622 | 0.1\% | 15 | 4,643 | 18.3\% | 1,132,346 | 2.6\% | 244 | 3,466 | 13.7\% | 2,268,607 | 5.2\% | 655 | 2,633 | 10.4\% | 2,936,781 | 6.8\% | 1,115 | 1,983 | 7.8\% | 3,112,196 | 7.2\% | 1,569 |
| Henderson... | 7,763 | 15.9\% | 115,215 | 0.1\% | 15 | 7,786 | 16.0\% | 1,915,077 | 2.0\% | 246 | 6,579 | 13.5\% | 4,352,361 | 4.5\% | 662 | 4,918 | 10.1\% | 5,500,945 | 5.7\% | 1,119 | 3,727 | 7.6\% | 5,784,573 | 6.0\% | 1,552 |
| Hertford...... | 1,297 | 17.2\% | 19,674 | 0.2\% | 15 | 1,547 | 20.5\% | 301,935 | 3.0\% | 195 | 1,302 | 17.2\% | 774,762 | 7.8\% | 595 | 911 | 12.1\% | 923,034 | 9.3\% | 1,013 | 648 | 8.6\% | 892,675 | 9.0\% | 1,378 |
| Hoke......... | 2,508 | 15.7\% | 28,368 | 0.1\% | 11 | 3,420 | 21.4\% | 645,970 | 3.2\% | 189 | 2,733 | 17.1\% | 1,661,944 | 8.2\% | 608 | 1,882 | 11.8\% | 2,033,196 | 10.0\% | 1,080 | 1,192 | 7.5\% | 1,747,503 | 8.6\% | 1,466 |
| Hyde.......... | 318 | 17.9\% | 2,615 | 0.1\% | 8 | 364 | 20.5\% | 75,893 | 3.0\% | 208 | 293 | 16.5\% | 181,799 | 7.2\% | 620 | 203 | 11.4\% | 229,111 | 9.0\% | 1,129 | 136 | 7.7\% | 209,864 | 8.3\% | 1,543 |
| Iredell........ | 11,807 | 16.3\% | 188,163 | 0.1\% | 16 | 10,775 | 14.9\% | 2,664,778 | 1.2\% | 247 | 8,835 | 12.2\% | 6,106,706 | 2.8\% | 691 | 7,165 | 9.9\% | 8,577,649 | 3.9\% | 1,197 | 5,434 | 7.5\% | 9,054,357 | 4.1\% | 1,666 |
| Jackson | 2,616 | 18.7\% | 38,107 | 0.2\% | 15 | 2,628 | 18.8\% | 631,410 | 2.8\% | 240 | 1,876 | 13.4\% | 1,230,505 | 5.4\% | 656 | 1,461 | 10.4\% | 1,603,381 | 7.1\% | 1,097 | 1,124 | 8.0\% | 1,713,919 | 7.6\% | 1,525 |

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

| County | FAGI Lev |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$50,000-\$59,999 |  |  |  |  | \$60,000-\$69,999 |  |  |  |  | \$70,000-\$79,999 |  |  |  |  | \$80,000-\$89,999 |  |  |  |  | \$90,000-\$99,999 |  |  |  |  |
|  | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & \|\$\| \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ \hline \$ \mid \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \begin{array}{l} \text { Net } \\ \text { tax } \\ I \$ 1 \end{array} \end{aligned}$ | $\begin{array}{c}\% \\ \text { of } \\ \text { county }\end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ \hline \$ \mid \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ |  | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & \|\$\| \$ \mid \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ \hline[\$] \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ | $\begin{gathered} \text { \% } \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{aligned} & \begin{array}{l} \mathrm{Net} \\ \mathrm{tax} \\ \mathrm{Cax} \end{array} \\ & \hline \mathrm{~S} \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ \hline[\$] \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \begin{array}{l} \text { Net } \\ \text { tax } \\ \|\$\| \end{array} \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \mathbf{A v g} \\ \text { tax } \\ \hline[\$] \\ \hline \end{gathered}$ |
| Alamance.. | 4,225 | 6.3\% | 8,740,815 | 6.5\% | 2,069 | 3,400 | 5.1\% | 8,514,084 | 6.3\% | 2,504 | 2,823 | 4.2\% | 8,362,410 | 6.2\% | 2,962 | 2,404 | 3.6\% | 8,330,880 | 6.2\% | 3,465 | 1,938 | 2.9\% | 7,622,256 | 5.6\% | 3,933 |
| Alexander.. | 1,075 | 7.1\% | 2,214,767 | 8.2\% | 2,060 | 863 | 5.7\% | 2,178,991 | 8.1\% | 2,525 | 667 | 4.4\% | 2,017,909 | 7.5\% | 3,025 | 566 | 3.7\% | 1,995,182 | 7.4\% | 3,525 | 447 | 2.9\% | 1,775,210 | 6.6\% | 3,971 |
| Alleghany.. | 249 | 5.8\% | 416,244 | 6.3\% | 1,672 | 207 | 4.8\% | 450,608 | 6.8\% | 2,177 | 152 | 3.5\% | 382,233 | 5.8\% | 2,515 | 122 | 2.8\% | 348,156 | 5.3\% | 2,854 | 79 | 1.8\% | 232,092 | 3.5\% | 2,938 |
| Anson....... | 495 | 5.5\% | 1,013,591 | 9.0\% | 2,048 | 350 | 3.9\% | 838,445 | 7.5\% | 2,396 | 264 | 2.9\% | 765,106 | 6.8\% | 2,898 | 238 | 2.7\% | 772,469 | 6.9\% | 3,246 | 168 | 1.9\% | 638,463 | 5.7\% | 3,800 |
| Ashe......... | 645 | 6.3\% | 1,241,266 | 7.8\% | 1,924 | 524 | 5.1\% | 1,212,685 | 7.6\% | 2,314 | 419 | 4.1\% | 1,141,257 | 7.2\% | 2,724 | 330 | 3.2\% | 1,042,076 | 6.5\% | 3,158 | 270 | 2.6\% | 954,507 | 6.0\% | 3,535 |
| Avery... | 398 | 6.5\% | 739,616 | 7.9\% | 1,858 | 273 | 4.4\% | 639,462 | 6.8\% | 342 | 203 | 3.3\% | 585,266 | 6.2\% | 2,883 | 182 | 3.0\% | 568,742 | 6.0\% | 3,125 | 143 | 2.3\% | 513,258 | 5.5 | 3,589 |
| Beaufort... | 1,101 | 5.6\% | 2,058,875 | 5.9\% | 1,870 | 875 | 4.5\% | 2,047,072 | 5.9\% | 2,340 | 759 | 3.9\% | 2,097,830 | 6.0\% | 2,764 | 658 | 3.4\% | 2,065,314 | 5.9\% | 3,139 | 584 | 3.0\% | 2,119,396 | 6.1\% | 3,629 |
| Bertie......... | 410 | 5.7\% | 782,242 | 8.7\% | 1,908 | 299 | 4.1\% | 647,001 | 7.2\% | 2,164 | 218 | 3.0\% | 563,755 | 6.2\% | 2,586 | 169 | 2.3\% | 513,515 | 5.7\% | 3,039 | 144 | 2.0\% | 486,626 | 5.4\% | 3,379 |
| Bladen...... | 664 | 5.7\% | 1,268,714 | 7.2\% | 1,911 | 501 | 4.3\% | 1,160,588 | 6.6\% | 2,317 | 379 | 3.3\% | 1,056,138 | 6.0\% | 2,787 | 364 | 3.1\% | 1,144,090 | 6.5\% | 3,143 | 272 | 2.3\% | 1,000,458 | 5.7\% | 3,678 |
| Brunswick.. | 3,220 | 6.3\% | 5,683,865 | 5.4\% | 1,765 | 2,537 | 4.9\% | 5,279,320 | 5.0\% | 2,081 | 2,456 | 4.8\% | 6,034,554 | 5.7\% | 2,457 | 2,159 | 4.2\% | 5,990,620 | 5.7\% | 2,775 | 1,960 | 3.8\% | 6,158,814 | 5.8\% | 3,142 |
| Buncombe. | 6,818 | 6.0\% | 13,824,907 | 5.3\% | 2,0 | 5,491 | 4.8\% | 13,256,022 | 5.1\% | 2,414 | 4,633 | 4.1\% | 13,251,905 | 5.1\% | 2,860 | 3,910 | 3.5\% | 12,872,947 | 5.0\% | 3,292 | 2,959 | 2.6\% | 10,957,680 | 4.2\% | 3,703 |
| Burke......... | 2,104 | 6.2\% | 4,165,094 | 7.6\% | 1,980 | 1,721 | 5.1\% | 4,181,364 | 7.7\% | 2,430 | 1,340 | 3.9\% | 3,891,165 | 7.1\% | 2,904 | 1,090 | 3.2\% | 3,562,466 | 6.5\% | 3,268 | 825 | 2.4\% | 3,045,471 | 5.6\% | 3,691 |
| Cabarrus.... | 5,015 | 6.0\% | 10,524,702 | 4.9\% | 2,099 | 4,153 | 5.0\% | 10,530,962 | 4.9\% | 2,536 | 3,654 | 4.4\% | 10,992,996 | 5.1\% | 3,008 | 3,335 | 4.0\% | 11,660,051 | 5.4\% | 3,496 | 2,945 | 3.5\% | 11,813,403 | 5.5\% | 4,011 |
| Caldwell..... | 2,000 | 6.4\% | 4,147,600 | 8.1\% | 2,074 | 1,576 | 5.1\% | 3,937,546 | 7.7\% | 2,498 | 1,247 | 4.0\% | 3,711,447 | 7.3\% | 2,976 | 1,022 | 3.3\% | 3,526,476 | 6.9\% | 3,451 | 721 | 2.3\% | 2,864,429 | 5.6\% | 3,973 |
| Camden..... | 270 | 6.8\% | 348,550 | 5.5\% | 1,291 | 247 | 6.2\% | 386,772 | 6.1\% | 1,566 | 213 | 5.4\% | 420,996 | 6.6\% | 1,977 | 205 | 5.2\% | 443,711, | 7.0\% | 2,164 | 185 | 4.7\% | 419,421 | 6.6\% | 2,267 |
| Carteret...... | 1,750 | 6.0\% | 3,125,551 | 5.0\% | 1,786 | 1,492 | 5.1\% | 3,119,985 | 4.9\% | 2,091 | 1,322 | 4.5\% | 3,312,396 | 5.3\% | 2,506 | 1,139 | 3.9\% | 3,257,463 | 5.2\% | 2,860 | 975 | 3.3\% | 3,310,493 | 5.3\% | 3,395 |
| Caswell | 546 | 6.2\% | 944,820 | 7.7\% | 1,730 | 410 | 4.7\% | 877,477 | 7.1\% | 2,140 | 399 | 4.6\% | 987,272 | 8.0\% | 2,474 | 313 | 3.6\% | 955,032 | 7.8\% | 3,051 | 271 | 3.1\% | 901,884 | 7.3\% | 3,328 |
| Catawba...... | 4,529 | 6.4\% | 9,372,500 | 5.9\% | 2,069 | 3,621 | 5.1\% | 9,039,243 | 5.7\% | 2,496 | 2,956 | 4.2\% | 8,819,734 | 5.5\% | 2,984 | 2,387 | 3.4\% | 8,252,484 | 5.2\% | 3,457 | 1,875 | 2.6\% | 7,435,053 | 4.7\% | 3,965 |
| Chatham.. | 1,627 | 5.4\% | 3,148,206 | 3.1\% | 1,935 | 1,357 | 4.5\% | 3,184,396 | 3.1\% | 2,347 | 1,298 | 4.3\% | 3,583,780 | 3.5\% | 2,761 | 1,165 | 3.9\% | 3,703,844 | 3.6\% | 3,179 | 1,087 | 3.6\% | 3,942,700 | 3.8\% | 3,627 |
| Cherokee... | 603 | 5.9\% | 1,005,310 | 8.3\% | 1,667 | 493 | 4.8\% | 1,002,917 | 8.3\% | 2,034 | 379 | 3.7\% | 922,847 | 7.6\% | 2,435 | 280 | 2.7\% | 777,979 | 6.4\% | 2,778 | 246 | 2.4\% | 787,332 | 6.5\% | 3,201 |
| Chowan...... | 330 | 5.6\% | 549,959 | 5.5\% | 1,667 | 266 | 4.5\% | 517,153 | 5.1\% | 1,944 | 233 | 3.9\% | 580,239 | 5.8\% | 2,490 | 213 | 3.6\% | 621,097 | 6.2\% | 2,916 | 170 | 2.9\% | 534,096 | 5.3\% | 3,142 |
| Clay...... | 246 | 6.0\% | 368,318 | 7.0\% | 1,497 | 193 | 4.7\% | 339,393 | 6.4\% | 1,759 | 157 | 3.8\% | 315,126 | 5.9\% | 2,007 | 149 | 3.6\% | 373,414 | 7.0\% | 2,506 | 90 | 2.2\% | 260,632 | 4.9\% | 2,896 |
| Cleveland... | 2,447 | 6.2\% | 4,730,903 | 7.2\% | 1,933 | 1,974 | 5.0\% | 4,642,627 | 7.1\% | 2,352 | 1,626 | 4.1\% | 4,624,111 | 7.1\% | 2,844 | 1,322 | 3.3\% | 4,351,632 | 6.7\% | 3,292 | 1,078 | 2.7\% | 3,936,490 | 6.0\% | 3,652 |
| Columbus.. | 1,044 | 5.3\% | 1,977,228 | 7.1\% | 1,894 | 791 | 4.1\% | 1,763,273 | 6.4\% | 2,229 | 659 | 3.4\% | 1,727,494 | 6.2\% | 2,621 | 614 | 3.1\% | 1,932,491 | 7.0\% | 3,147 | 480 | 2.5\% | 1,715,883 | 6.2\% | 3,575 |
| Craven...... | 2,449 | 6.3\% | 4,317,718 | 5.8\% | 1,763 | 2,079 | 5.4\% | 4,315,070 | 5.8\% | 2,076 | 1,804 | 4.6\% | 4,543,407 | 6.1\% | 2,519 | 1,527 | 3.9\% | 4,351,250 | 5.8\% | 2,850 | 1,287 | 3.3\% | 4,328,880 | 5.8\% | 3,364 |
| Cumberland | 6,316 | 5.7\% | 11,443,146 | 6.5\% | 1,812 | 5,094 | 4.6\% | 10,837,307 | 6.2\% | 2,127 | 4,230 | 3.8\% | 10,450,781 | 5.9\% | 2,471 | 3,405 | 3.1\% | 9,766,495 | 5.6\% | 2,868 | 2,727 | 2.4\% | 8,931,712 | 5.1\% | 3,275 |
| Currituck... | 691 | 7.0\% | 869,284 | 6.6\% | 1,258 | 510 | 5.2\% | 748,277 | 5.7\% | 1,467 | 469 | 4.8\% | 781,062 | 5.9\% | 1,665 | 457 | 4.6\% | 856,270 | 6.5\% | 1,874 | 414 | 4.2\% | 905,409 | 6.9\% | 2,187 |
| Dare...... | 1,040 | 5.9\% | 1,973,410 | 5.2\% | 1,898 | 861 | 4.9\% | 1,914,147 | 5.1\% | 2,223 | 770 | 4.4\% | 2,038,839 | 5.4\% | 2,648 | 629 | 3.6\% | 1,868,805 | 4.9\% | 2,971 | 542 | 3.1\% | 1,826,689 | 4.8\% | 3,370 |
| Davidson..... | 4,380 | 6.4\% | 9,158,698 | 6.8\% | 2,091 | 3,614 | 5.3\% | 9,175,493 | 6.8\% | 2,539 | 3,146 | 4.6\% | 9,500,901 | 7.1\% | 3,020 | 2,553 | 3.7\% | 8,953,253 | 6.7\% | 3,507 | 1,991 | 2.9\% | 7,975,385 | 5.9\% | 4,006 |
| Davie.... | 1,087 | 6.1\% | 2,208,839 | 4.8\% | 2,032 | 975 | 5.4\% | 2,368,601 | 5.2\% | 2,429 | 854 | 4.8\% | 2,437,579 | 5.3\% | 2,854 | 724 | 4.0\% | 2,453,201 | 5.4\% | 3,388 | 565 | 3.2\% | 2,151,487 | 4.7\% | 3,808 |
| Duplin. | 1,067 | 5.3\% | 2,121,313 | 7.2\% | 1,9 | 830 | 4.1\% | 1,980,274 | 6.7\% | 2,3, | 689 | 3.4\% | 2,010,223 | 6.8\% | 2,918 | 562 | 2.8\% | 1,895,192 | 6.5\% | 3,372 | 396 | 2.0\% | 1,491,84 | 5.1\% | 3,767 |
| Durham | 8,231 | 6.4\% | 17,936,788 | 5.3\% | 2,179 | 6,236 | \% | 16,096,967 | 4.7\% | 2,581 | 5,223 | 4.1\% | 15,873,684 | 4.7\% | 3,039 | 4,477 | 3.5\% | 15,767,670 | 4.6\% | 3,522 | 3,824 | 3.0\% | 15,086,850 | 4.4\% | 3,945 |
| Edgecombe.. | 934 | 4.7\% | 1,914,240 | 7.4\% | 2,050 | 702 | \% | 1,658,341 | 6.4\% | 2,362 | 526 | 2.7\% | 1,515,591 | 5.8\% | 2,881 | 471 | 2.4\% | 1,561,666 | 6.0\% | 3,316 | 337 | 1.7\% | 1,257,651 | 4.8\% | 3,732 |
| Forsyth....... | 9,164 | 5.9\% | 19,025,656 | 4.6\% | 2,076 | 7,497 | 4.8\% | 18,700,685 | 4.5\% | 2,494 | 6,346 | 4.1\% | 18,683,150 | 4.5\% | 2,944 | 5,345 | 3.4\% | 18,290,945 | 4.4\% | 3,422 | 4,356 | 2.8\% | 17,020,160 | 4.1\% | 3,907 |
| Franklin..... | 1,492 | 6.3\% | 3,066,923 | 6.7\% | 2,056 | 1,261 | 5.4\% | 3,151,957 | 6.9\% | 2,500 | 1,030 | 4.4\% | 3,021,444 | 6.6\% | 2,933 | 906 | 3.9\% | 3,092,686 | 6.8\% | 3,414 | 776 | 3.3\% | 3,071,884 | 6.8\% | 3,959 |
| Gaston. | 5,642 | 6.3\% | 11,666,973 | 6.4\% | 2,068 | 4,547 | 5.1\% | 11,404,148 | 6.2\% | 2,508 | 3,866 | 4.3\% | 11,432,676 | 6.2\% | 2,957 | 3,046 | 3.4\% | 10,443,062 | 5.7\% | 3,428 | 2,608 | 2.9\% | 10,120,005 | 5.5\% | 3,880 |
| Gates.......... | 286 | 7.2\% | 303,234 | 7.0\% | 1,060 | 255 | 6.4\% | 313,777 | 7.3\% | 1,230 | 198 | 5.0\% | 331,799 | 7.7\% | 1,676 | 164 | 4.1\% | 303,187 | 7.0\% | 1,849 | 130 | 3.3\% | 277,886 | 6.4\% | 2,138 |
| Graham | 190 | 6.4\% | 309,516 | 8.6\% | 1,629 | 141 | 4.8\% | 317,075 | 8.8\% | 2,249 | 103 | 3.5\% | 265,155 | 7.4\% | 2,574 | 97 | 3.3\% | 262,882 | 7.3\% | 2,710 | 66 | 2.2\% | 263,206 | 7.3\% | 3,988 |
| Granville | 1,545 | 6.6\% | 3,189,207 | 6.8\% | 2,064 | 1,267 | 5.4\% | 3,133,167 | 6.7\% | 2,473 | 1,021 | 4.4\% | 2,985,432 | 6.4\% | 2,924 | 920 | 4.0\% | 3,071,805 | 6.5\% | 3,339 | 720 | 3.1\% | 2,780,147 | 5.9 | 3,861 |
| Greene........ | 362 | 5.4\% | 722,632 | 7.2\% | 1,996 | 273 | 4.1\% | 649,214 | 6.5\% | 2,378 | 280 | 4.2\% | 812,044 | 8.1\% | 2,900 | 178 | 2.7\% | 607,262 | 6.1\% | 3,412 | 155 | 2.3\% | 560,302 | 5.6\% | 3,615 |
| Guilford...... | 12,541 | 5.8\% | 26,188,031 | 4.7\% | 2,088 | 9,842 | 4.5\% | 24,536,944 | 4.4\% | 2,493 | 8,098 | 3.7\% | 23,908,205 | 4.3\% | 2,952 | 7,041 | 3.2\% | 23,851,538 | 4.3\% | 3,388 | 6,035 | 2.8\% | 23,491,351 | 4.2\% | 3,893 |
| Halifax....... | 1,071 | 5.3\% | 1,994,639 | 7.2\% | 1,862 | 818 | 4.0\% | 1,812,530 | 6.6\% | 2,216 | 604 | 3.0\% | 1,587,240 | 5.8\% | 2,628 | 479 | 2.4\% | 1,481,705 | 5.4\% | 3,093 | 396 | 2.0\% | 1,397,502 | 5.1\% | 3,529 |
| Harnett...... | 2,520 | 6.1\% | 4,818,258 | 6.9\% | 1,912 | 2,118 | 5.1\% | 4,768,020 | 6.8\% | 2,251 | 1,769 | 4.3\% | 4,819,729 | 6.9\% | 2,725 | 1,431 | 3.4\% | 4,631,949 | 6.6\% | 3,237 | 1,189 | 2.9\% | 4,291,149 | 6.1\% | 3,609 |
| Haywood... | 1,662 | 6.6\% | 3,279,681 | 7.6\% | 1,973 | 1,365 | 5.4\% | 3,310,520 | 7.6\% | 2,425 | 1,109 | 4.4\% | 3,059,835 | 7.1\% | 2,759 | 920 | 3.6\% | 3,032,667 | 7.0\% | 3,296 | 755 | 3.0\% | 2,745,130 | 6.3\% | 3,636 |
| Henderson... | 3,069 | 6.3\% | 5,909,667 | 6.2\% | 1,926 | 2,651 | 5.4\% | 6,075,695 | 6.3\% | 2,292 | 2,265 | 4.6\% | 6,172,899 | 6.4\% | 2,725 | 1,925 | 3.9\% | 6,084,109 | 6.3\% | 3,161 | 1,590 | 3.3\% | 5,529,902 | 5.8\% | 3,478 |
| Hertford...... | 380 | 5.0\% | 628,567 | 6.3\% | 1,654 | 279 | 3.7\% | 542,564 | 5.5\% | 1,945 | 243 | 3.2\% | 617,303 | 6.2\% | 2,540 | 190 | 2.5\% | 544,315 | 5.5\% | 2,865 | 160 | 2.1\% | 519,831 | 5.2\% | 3,249 |
| Hoke......... | 914 | 5.7\% | 1,680,704 | 8.3\% | 1,839 | 731 | 4.6\% | 1,577,114 | 7.8\% | 2,157 | 571 | 3.6\% | 1,445,277 | 7.1\% | 2,531 | 507 | 3.2\% | 1,527,247 | 7.5\% | 3,012 | 393 | 2.5\% | 1,298,624 | 6.4\% | 3,304 |
| Hyde.......... | 87 | 4.9\% | 179,065 | 7.1\% | 2,058 | 81 | 4.6\% | 183,150 | 7.2\% | 2,261 | 77 | 4.3\% | 218,078 | 8.6\% | 2,832 | 46 | 2.6\% | 129,082 | 5.1\% | 2,806 | 41 | 2.3\% | 133,620 | 5.3\% | 3,259 |
| Iredell........ | 4,323 | 6.0\% | 8,924,291 | 4.1\% | 2,064 | 3,597 | 5.0\% | 9,056,673 | 4.1\% | 2,518 | 3,093 | 4.3\% | 9,207,035 | 4.2\% | 2,977 | 2,653 | 3.7\% | 9,267,650 | 4.2\% | 3,493 | 2,228 | 3.1\% | 8,895,291 | 4.1\% | 3,993 |
| Jackson | 842 | 6.0\% | 1,644,843 | 7.2\% | 1,953 | 710 | 5.1\% | 1,631,533 | 7.2\% | 2,298 | 569 | 4.1\% | 1,512,536 | 6.7\% | 2,658 | 448 | 3.2\% | 1,344,808 | 5.9\% | 3,002 | 371 | 2.6\% | 1,290,037 | 5.7\% | 3,477 |

TABLE C2. TAX YEAR 2015 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 |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | \% | Net | \% |  |  | \% | Net | \% |  | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ |  | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & \|\$\| \end{aligned}$ | \%f <br> of <br> county | Avg <br> tax <br> [ S$]$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ | T  <br> of  <br> total  |  |  | Avg <br> tax <br> $[\$]$ | Rank |  |  |
|  | Returns |  |  |  | tax |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | s | Net | ility |
|  |  | county | [\$] | count | [\$] |  | county | [\$] | co | [\$] |  |  |  |  |  |  |  |  |  |  | filed | Total | Average |
| Alamance.. | 4,965 | 7.5\% | 26,331,287 | 19.5\% | 5,303 | 1,530 | 2.3\% | 12,222,770 | 9.0\% | 7,989 | 1,396 | 2.1\% | 28,143,846 | 20.8\% | 20,160 | 66,536 | 1.5\% | 135,291,425 | 1.2\% | 2,033 | 16 | 17 | 24 |
| Alexander. | 829 | 5.5\% | 4,350,432 | 16.1\% | 5,248 | 219 | 1.4\% | 1,741,635 | 6.5\% | 7,953 | 214 | 1.4\% | 4,221,851 | 15.6\% | 19,728 | 15,167 | 0.3\% | 26,987,366 | 0.2\% | 1,779 | 65 | 60 | 39 |
| Alleghany.. | 208 | 4.9\% | 886,782 | 13.4\% | 4,263 | 62 | 1.4\% | 455,906 | 6.9\% | 7,353 | 73 | 1.7\% | 1,985,383 | 29.9\% | 27,197 | 4,286 | 0.1\% | 6,629,816 | 0.1\% | 1,547 | 93 | 91 | 63 |
| Anson....... | 363 | 4.0\% | 1,734,325 | 15.4\% | 4,778 | 74 | 0.8\% | 589,936 | 5.2\% | 7,972 | 67 | 0.7\% | 1,014,751 | 9.0\% | 15,146 | 8,980 | 0.2\% | 11,249,736 | 0.1\% | 1,253 | 76 | 79 | 91 |
| Ashe......... | 507! | 4.9\% | 2,276,189 | 14.3\% | 4,490 | 155 | 1.5\% | 1,134,976 | 7.1\% | 7,322 | 176 | 1.7\% | 3,123,110 | 19.6\% | 17,745 | 10,316 | 0.2\% | 15,941,386 | 0.1\% | 1,545 | 71 | 71 | 64 |
| Avery........ | 298 | 4.9\% | 1,422,277 | 15.1\% | 4,773 | 89 | 1.4\% | 782,698 | 8.3\% | 8,794 | 89 | 1.4\% | 1,726,475 | 18.3\% | 19,399 | 6,142 | 0.1\% | 9,415,314 | 0.1\% | 1,533 | 86 | 84 | 67 |
| Beaufort... | 1,547 | 7.9\% | 7,469,169 | 21.5\% | 4,828 | 436 | 2.2\% | 3,276,302 | 9.4\% | 7,514 | 382 | 2.0\% | 6,666,373 | 19.2\% | 17,451 | 19,567 | 0.4\% | 34,768,384 | 0.3\% | 1,777 | 52 | 53 | 41 |
| Bertie......... | 293 | 4.0\% | 1,385,208 | 15.3\% | 4,728 | 53 | 0.7\% | 398,650 | 4.4\% | 7,522 | 66 | 0.9\% | 1,207,490 | 13.4\% | 18,295 | 7,239 | 0.2\% | 9,037,449 | 0.1\% | 1,248 | 81 | 86 | 92 |
| Bladen...... | 582 | 5.0\% | 2,930,524 | 16.6\% | 5,035 | 157 | 1.3\% | 1,164,078 | 6.6\% | 7,415 | 131 | 1.1\% | 3,075,524 | 17.5\% | 23,477 | 11,651 | 0.3\% | 17,613,076 | 0.2\% | 1,512 | 70 | 69 | 68 |
| Brunswick.. | 5,453 | 10.6\% | 23,173,769 | 21.9\% | 4,250 | 1,900 | 3.7\% | 12,181,458 | 11.5\% | 6,411 | 1,658 | 3.2\% | 25,129,822 | 23.8\% | 15,157 | 51,505 | 1.1\% | 105,738,659 | 1.0\% | 2,053 | 22 | 19 | 23 |
| Buncombe. | 8,317 | 7.3\% | 41,050,660 | 15.8\% | 4,936 | 2,956 | 2.6\% | 21,703,652 | 8.4\% | 7,342 | 4,184 | 3.7\% | 86,814,365 | 33.5\% | 20,749 | 113,320 | 2.5\% | 259,345,318 | 2.4\% | 2,289 | 6 | 7 | 15 |
| Burke......... | 1,672 | 4.9\% | 8,276,963 | 15.2\% | 4,950 | 469 | 1.4\% | 3,494,228 | 6.4\% | 7,450 | 476 | 1.4\% | 9,352,542 | 17.1\% | 19,648 | 34,014 | 0.7\% | 54,610,108 | 0.5\% | 1,606 | 33 | 35 | 56 |
| Cabarrus.... | 8,761 | 10.5\% | 47,629,034 | 22.2\% | 5,436 | 3,186 | 3.8\% | 25,939,371 | 12.1\% | 8,142 | 3,024 | 3.6\% | 54,881,880 | 25.6\% | 18,149 | 83,339 | 1.8\% | 214,079,321 | 2.0\% | 2,569 | 11 | 11 | 11 |
| Caldwell..... | 1,536 | 4.9\% | 7,844,629 | 15.4\% | 5,107 | 392 | 1.3\% | 3,088,261 | 6.1\% | 7,878 | 363 | 1.2\% | 8,538,796 | 16.8\% | 23,523 | 31,102 | 0.7\% | 50,977,605 | 0.5\% | 1,639 | 35 | 37 | 53 |
| Camden..... | 521 | 13.2\% | 1,690,642 | 26.7\% | 3,245 | 118 | 3.0\% | 615,676 | 9.7\% | 5,218 | 76 | 1.9\% | 952,748 | 15.0\% | 12,536 | 3,954 | 0.1\% | 6,338,245 | 0.1\% | 1,603 | 96 | 92 | 57 |
| Carteret...... | 2,625 | 9.0\% | 12,098,885 | 19.2\% | 4,609 | 785 | 2.7\% | 5,620,897 | 8.9\% | 7,160 | 934 | 3.2\% | 19,811,154 | 31.4\% | 21,211 | 29,171 | 0.6\% | 63,044,829 | 0.6\% | 2,161 | 37 | 34 | 20 |
| Caswell | 501 | 5.7\% | 2,205,483 | 18.0\% | 4,402 | 107 | 1.2\% | 761,754 | 6.2\% | 7,119 | 83 | 0.9\% | 1,271,490 | 10.4\% | 15,319 | 8,750 | 0.2\% | 12,282,707 | 0.1\% | 1,404 | 77 | 77 | 79 |
| Catawba...... | 4,735 | 6.7\% | 24,800,083 | 15.6\% | 5,238 | 1,642 | 2.3\% | 13,069,651 | 8.2\% | 7,960 | 2,161 | 3.0\% | 49,123,324 | 30.8\% | 22,732 | 71,028 | 1.6\% | 159,389,996 | 1.5\% | 2,244 | 14 | 15 | 16 |
| Chatham.. | 3,470 | 11.5\% | 17,005,073 | 16.5\% | 4,901 | 1,790 | 5.9\% | 13,359,830 | 13.0\% | 7,464 | 2,412 | 8.0\% | 45,771,400 | 44.5\% | 18,977 | 30,120 | 0.7\% | 102,931,666 | 0.9\% | 3,417 | 36 | 22 | 5 |
| Cherokee... | 490 | 4.8\% | 2,040,498 | 16.8\% | 4,164 | 102 | 1.0\% | 597,251 | 4.9\% | 5,855 | 109 | 1.1\% | 1,549,688 | 12.8\% | 14,217 | 10,193 | 0.2\% | 12,124,670 | 0.1\% | 1,190 | 72 | 78 | 98 |
| Chowan..... | 410 | 6.9\% | 1,807,685 | 18.0\% | 4,409 | 116 | 2.0\% | 819,681 | 8.2\% | 7,066 | 141 | 2.4\% | 2,518,005 | 25.1\% | 17,858 | 5,936 | 0.1\% | 10,051,531 | 0.1\% | 1,693 | 88 | 81 | 50 |
| Clay.... | 265 | 6.5\% | 997,854 | 18. | 3,76 | 78 | 1.9\% | 495,347 | 9.4\% | 6,351 | 67 | 1.6\% | 930,672 | 17.6\% | 13,891 | 4,099 | 0.1\% | 5,296,868 | 0.0\% | 1,292 | 94 | 96 | 89 |
| Cleveland... | 2,321 | 5.9\% | 11,078,319 | 17.0\% | 4,773 | 564 | 1.4\% | 4,114,911 | 6.3\% | 7,296 | 561 | 1.4\% | 12,220,010 | 18.7\% | 21,783 | 39,562 | 0.9\% | 65,276,532 | 0.6\% | 1,650 | 27 | 31 | 52 |
| Columb | 1,055 | 5.4\% | 5,042,769 | 18.2\% | 4,780 | 260 | 1.3\% | 1,914,664 | 6.9\% | 7,364 | 209 | 1.1\% | 4,264,689 | 15.4\% | 20,405 | 19,521 | 0.4\% | 27,740,316 | 0.3\% | 1,421 | 53 | 56 | 76 |
| Craven........ | 3,229 | 8.3\% | 14,456,310 | 19.4\% | 4,477 | 960 | 2.5\% | 6,747,267 | 9.0\% | 7,028 | 902 | 2.3\% | 18,439,952 | 24.7\% | 20,443 | 38,804 | 0.8\% | 74,666,209 | 0.7\% | 1,924 | 29 | 29 | 31 |
| Cumberland | 6,772 | 6.1\% | 30,644,022 | 17.4\% | 4,525 | 2,172 | 1.9\% | 14,939,090 | 8.5\% | 6,878 | 1,939 | 1.7\% | 38,343,490 | 21.8\% | 19,775 | 111,608 | 2.4\% | 175,790,876 | 1.6\% | 1,575 | 7 | 13 | 60 |
| Currituck... | 1,096 | 11.1\% | 2,769,906 | 21.1\% | 2,527 | 347 | 3.5\% | 1,438,835 | 10.9\% | 4,146 | 216 | 2.2\% | 2,246,295 | 17.1\% | 10,400 | 9,841 | 0.2\% | 13,152,316 | 0.1\% | 1,336 | 73 | 74 | 82 |
| Dare........... | 1,351 | 7.7\% | 5,915,239 | 15.6\% | 4,378 | 491 | 2.8\% | 3,269,267 | 8.6\% | 6,658 | 645 | 3.7\% | 12,232,039 | 32.3\% | 18,964 | 17,504 | 0.4\% | 37,893,104 | 0.3\% | 2,165 | 57 | 49 | 19 |
| Davidson..... | 4,814 | 7.0\% | 25,715,293 | 19.2\% | 5,342 | 1,317 | 1.9\% | 10,466,782 | 7.8\% | 7,947 | 1,203 | 1.8\% | 25,206,215 | 18.8\% | 20,953 | 68,422 | 1.5\% | 134,040,354 | 1.2\% | 1,959 | 15 | 18 | 28 |
| Davie.... | 1,687 | 9.4\% | 8,861,634 | 19.4\% | 5,253 | 615 | 3.4\% | 4,953,830 | 10.9\% | 8,055 | 703 | 3.9\% | 13,837,896 | 30.3\% | 19,684 | 17,895 | 0.4\% | 45,618,746 | 0.4\% | 2,549 | 56 | 42 | 12 |
| Duplin........ | 874 | 4.3\% | 4,313,847 | 14.7\% | 4,936 | 237 | 1.2\% | 1,823,436 | 6.2\% | 7,694 | 192 | 1.0\% | 3,702,598 | 12.6\% | 19,28 | 20,157 | 0.4\% | 29,365,081 | 0.3\% | 1,457 | 50 | 54 | 73 |
| Durham...... | 11,543 | 9.0\% | 61,169,422 | 18.0\% | 5,299 | 4,581 | 3.6\% | 35,911,291 | 10.6\% | 7,839 | 5,505 | 4.3\% | 109,273,631 | 32.1\% | 19,850 | 128,802 | 2.8\% | 340,258,428 | 3.1\% | 2,642 | 5 | 5 | 9 |
| Edgecombe.. | 723 | 3.7\% | 3,615,631 | 13.9\% | 5,001 | 187 | 0.9\% | 1,453,746 | 5.6\% | 7,774 | 174 | 0.9\% | 4,621,605 | 17.8\% | 26,561 | 19,735 | 0.4\% | 25,941,957 | 0.2\% | 1,315 | 51 | 61 | 84 |
| Forsyth...... | 12,350 | 8.0\% | 65,366,480 | 15.6\% | 5,293 | 4,423 | 2.8\% | 35,200,597 | 8.4\% | 7,959 | 6,322 | 4.1\% | 165,549,585 | 39.6\% | 26,186 | 155,222 | 3.4\% | 417,798,544 | 3.8\% | 2,692 | 4 | 4 | 8 |
| Franklin..... | 1,923 | 8.2\% | 10,140,874 | 22.3\% | 5,273 | 551 | 2.3\% | 4,335,685 | 9.5\% | 7,869 | 388 | 1.6\% | 6,284,296 | 13.8\% | 16,197 | 23,523 | 0.5\% | 45,487,446 | 0.4\% | 1,934 | 45 | 43 | 29 |
| Gaston....... | 6,791 | 7.6\% | 35,316,540 | 19.2\% | 5,200 | 2,105 | 2.4\% | 16,419,394 | 8.9\% | 7,800 | 2,006 | 2.3\% | 40,837,859 | 22.3\% | 20,358 | 88,905 | 1.9\% | 183,477,058 | 1.7\% | 2,064 | 9 | 12 | 22 |
| Gates......... | 344 | 8.7\% | 1,006,808 | 23.3\% | 2,927 | 65 | 1.6\% | 349,113 | 8.1\% | 5,371 | 29 | 0.7\% | 425,691 | 9.8\% | 14,679 | 3,964 | 0.1\% | 4,326,992 | 0.0\% | 1,092 | 95 | 97 | 99 |
| Graham..... | 109 | 3.7\% | 488,687 | 13.6\% | 4,483 | 23 | 0.8\% | 131,441 | 3.7\% | 5,715 | 21 | 0.7\% | 502,672 | 14.0\% | 23,937 | 2,967 | 0.1\% | 3,590,160 | 0.0\% | 1,210 | 98 | 98 | 96 |
| Granville.... | 2,022 | 8.7\% | 10,636,603 | 22.7\% | 5,260 | 549 | 2.4\% | 4,407,400 | 9.4\% | 8,028 | 400 | 1.7\% | 7,352,049 | 15.7\% | 18,380 | 23,286 | 0.5\% | 46,958,559 | 0.4\% | 2,017 | 46 | 40 | 26 |
| Greene........ | 312 | 4.7\% | 1,627,617 | 16.3\% | 5,217 | 65 | 1.0\% | 483,180 | 4.8\% | 7,434 | 61 | 0.9\% | 1,751,339 | 17.5\% | 28,710 | 6,654 | 0.1\% | 9,994,781 | 0.1\% | 1,502 | 85 | 82 | 69 |
| Guilford...... | 17,084 | 7.9\% | 89,521,755 | 16.0\% | 5,240 | 6,509 | 3.0\% | 51,691,710 | 9.2\% | 7,942 | 8,675 | 4.0\% | 211,597,008 | 37.7\% | 24,392 | 217,054 | 4.8\% | 560,645,090 | 5.1\% | 2,583 | 3 | 3 | 10 |
| Halifax........ | 964 | 4.8\% | 4,705,338 | 17.1\% | 4,881 | 224 | 1.1\% | 1,596,020 | 5.8\% | 7,125 | 233 | 1.2\% | 4,886,308 | 17.7\% | 20,971 | 20,207 | 0.4\% | 27,533,505 | 0.3\% | 1,363 | 49 | 58 | 81 |
| Harnett...... | 2,987 | 7.2\% | 14,460,526 | 20.7\% | 4,841 | 832 | 2.0\% | 6,177,642 | 8.8\% | 7,425 | 526 | 1.3\% | 10,485,407 | 15.0\% | 19,934 | 41,574 | 0.9\% | 69,930,018 | 0.6\% | 1,682 | 26 | 30 | 51 |
| Haywood... | 1,730 | 6.8\% | 8,392,326 | 19.4\% | 4,851 | 420 | 1.7\% | 3,030,975 | 7.0\% | 7,217 | 441 | 1.7\% | 6,929,026 | 16.0\% | 15,712 | 25,372 | 0.6\% | 43,292,712 | 0.4\% | 1,706 | 40 | 45 | 49 |
| Henderson... | 3,978 | 8.2\% | 18,919,903 | 19.7\% | 4,756 | 1,277 | 2.6\% | 8,958,118 | 9.3\% | 7,015 | 1,244 | 2.6\% | 20,504,633 | 21.4\% | 16,483 | 48,772 | 1.1\% | 95,823,097 | 0.9\% | 1,965 | 23 | 23 | 27 |
| Hertford...... | 396 | 5.2\% | 1,736,575 | 17.5\% | 4,385 | 104 | 1.4\% | 679,907 | 6.9\% | 6,538 | 99 | 1.3\% | 1,739,073 | 17.5\% | 17,566 | 7,556 | 0.2\% | 9,920,215 | 0.1\% | 1,313 | 80 | 83 | 85 |
| Hoke........ | 844 | 5.3\% | 3,961,553 | 19.5\% | 4,694 | 188 | 1.2\% | 1,260,695 | 6.2\% | 6,706 | 95 | 0.6\% | 1,459,563 | 7.2\% | 15,364 | 15,978 | 0.3\% | 20,327,758 | 0.2\% | 1,272 | 61 | 68 | 90 |
| Hyde......... | 81 | 4.6\% | 384,946 | 15.2\% | 4,752 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 1,775 | 0.0\% | 2,537,613 | 0.0\% | 1,430 | 99 | 99 | 75 |
| Iredell........ | 6,388 | 8.8\% | 34,072,292 | 15.5\% | 5,334 | 2,544 | 3.5\% | 20,445,547 | 9.3\% | 8,037 | 3,526 | 4.9\% | 92,857,795 | 42.3\% | 26,335 | 72,368 | 1.6\% | 219,318,227 | 2.0\% | 3,031 | 13 | 10 | ${ }_{6}$ |
| Jackson | 860 | 6.1\% | 3,992,485 | 17.6\% | 4,642 | 241 | 1.7\% | 1,640,351 | 7.2\% | 6,806 | 265 | 1.9\% | 4,420,510 | 19.5\% | 16,681 | 14,011 | 0.3\% | 22,694,425 | 0.2\% | 1,620 | 66 | 65 | 55 |

TABLE C2. TAX YEAR 2015 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 |  |  |  |  |
|  | $\begin{array}{\|c} \text { Returns } \\ \text { filed } \end{array}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ |  | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ \hline \$ \mid \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\%$ <br> of <br> county$\|$ | $\begin{aligned} & \left.\hline \begin{array}{l} \text { Net } \\ \text { tax } \\ \|\$\| \end{array}\right] \end{aligned}$ | $\%$ <br> of <br> county | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ {[\mathrm{S} \mid} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \begin{array}{l} \mathrm{Net} \\ \text { tax } \\ \mathrm{Cax} \end{array} \end{aligned}$ | $\begin{array}{\|c} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Avg } \\ & \text { tax } \\ & \text { [ } \mathrm{SL} \mid \end{aligned}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & \|\mathrm{S}\| \end{aligned}$ | $\%$ <br> of <br> county | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ |
| Johnston | 11,136 | 14.8\% | 165,498 | 0.1\% | 15 | 11,372 | 15.2\% | 2,480,823 | 1.5\% | 218 | 9,058 | 12.1\% | 5,972,776 | 3.6\% | 659 | 7,819 | 10.4\% | 9,117,713 | 5.5\% | 1,166 | 6,081 | 8.1\% | 9,995,215 | 6.0\% | 1,644 |
| Jones......... | 593 | 17.1\% | 10,635 | 0.2\% | 18 | 635 | 18.3\% | 131,132 | 2.4\% | 207 | 558 | 16.1\% | 366,122 | 6.6\% | 656 | 432 | 12.4\% | 475,504 | 8.6\% | 1,101 | 308 | 8.9\% | 478,344 | 8.6\% | 1,553 |
| Lee............. | 3,871 | 16.0\% | 70,324 | 0.2\% | 18 | 4,324 | 17.9\% | 906,376 | 2.1\% | 210 | 3,606 | 14.9\% | 2,349,760 | 5.4\% | 652 | 2,761 | 11.4\% | 3,175,999 | 7.4\% | 1,150 | 1,963 | 8.1\% | 3,159,195 | 7.3\% | 1,609 |
| Lenoir... | 4,077 | 17.6\% | 64,714 | 0.2\% | 16 | 4,870 | 21.0\% | 922,333 | 2.6\% | 189 | 4,109 | 17.7\% | 2,723,285 | 7.6\% | 663 | 2,843 | 12.3\% | 3,270,450 | 9.2\% | 1,150 | 1,659 | 7.2\% | 2,583,573 | 7.3\% | 1,557 |
| Lincoln...... | 4,724 | 15.1\% | 66,884 | 0.1\% | 14 | 4,602 | 14.7\% | 1,116,130 | 1.4\% | 243 | 3,916 | 12.5\% | 2,676,143 | 3.4\% | 683 | 3,198 | 10.2\% | 3,779,319 | 4.8\% | 1,182 | 2,391 | 7.6\% | 3,880,829 | 4.9\% | 1,623 |
| Macon | 2,640 | 19 | 33,758 | 0.2 | 13 | 2,636 | 19.0\% | 567,712 | 2.6\% | 215 | 2,044 | 14.7\% | 1,288,853 | 5.9\% | 631 | 1,456 | 10.5\% | 1,550,657 | 7.1\% | ,065 | 1,047 | 7.6\% | 1,526,840 | 7.0 | 1,458 |
| Madison. | 1,541 | 18.8\% | 19,162 | 0.2\% | 12 | 9 | 17.8\% | 330,460 | 2.6\% | 226 | \| | \% | 754,509 | 6.0\% | 661 | 940 | 11.5\% | 1,061,111 | 8.4\% | 1,129 | 696 | 8.5\% | 1,070,015 | 8.5\% | 1,537 |
| Martin.. | 1,596 | 17.5\% | 22,348 | 0.2\% | 14 | 1 | 20.5\% | 429,310 | 3.3\% | 229 | 56 | 17.1\% | 1,013,535 | 7.9\% | 649 | 1,004 | 11.0\% | 1,111,259 | 8.6\% | 1,107 | 668 | 7.3\% | 994,751 | 7.7\% | 1,489 |
| McDowell. | 2,924 | 16.7\% | 45,836 | 0.2\% | 16 | , 17 | 17.6\% | 700,193 | 2.5\% | 228 | 2,854 | 16.3\% | 1,968,499 | 7.1\% | 690 | 2,388 | 13.7\% | 2,790,723 | 10.1\% | 1,169 | 1,414 | 8.1\% | 2,249,744 | 8.1\% | 1,591 |
| Mecklenburg | 63,999 | 14.4\% | 1,099,338 | 0.1\% | 17 | 69,324 | 15.6\% | 16,518,325 | 1.0\% | 238 | 54,663 | 12.3\% | 38,561,390 | 2.4\% | 705 | 45,183 | 10.1\% | 55,460,084 | 3.5\% | 1,227 | 34,847 | 7.8\% | 59,893,637 | 3.8\% | 1,719 |
| Mitchell..... | 1,054 | 17.9\% | 11,007 | 0. | 10 | 72 | 18.2\% | 235,465 | 2.7\% | 220 | 826 | 14.1\% | 519,008 | \%\% | 628 | 709 | 12.1\% | 808,076 | 9.3\% | 1,140 | 454 | 7.7\% | 708,332 | 8.2\% | 1,560 |
| Montgom | 1,554 | 16.1\% | 32,124 | 0.2\% | 21 | , | 20.2\% | 411,702 | 2.6\% | 212 | 1,658 | 17.2\% | 1,092,195 | 6.9\% | 659 | 1,198 | 12.4\% | 1,375,466 | 8.7\% | 1,148 | 814 | 8.5\% | 1,291,382 | 8.2\% | 1,586 |
| Moore | 5,903 | 15.4\% | 95,343 | 0.1\% | 16 | , 01 | 15.2\% | 1,362,798 | 1.4\% | 235 | 4,610 | 12.1\% | 3,065,352 | 3.2\% | 665 | 3,489 | 9.1\% | 3,810,285 | 4.0\% | 1,092 | 2,664 | 7.0\% | 3,960,215 | 4.2\% | 1,487 |
| Nash.... | 6,338 | 16.0\% | 101,618 | 0.1\% | 16 | 7,515 | 19.0\% | 1,636,497 | 2.2\% | 218 | 5,778 | 14.6\% | 3,824,977 | .1\% | 662 | 4,642 | 11.8\% | 5,417,687 | 7.2\% | 1,167 | 3,164 | 8.0\% | 5,165,591 | 6.9\% | 1,633 |
| New Hanove | 15,635 | 16.8\% | 267,480 | 0.1\% | 17 | 15,020 | 16.1\% | 4,053,027 | 1.6\% | 270 | 11,277 | 12.1\% | 8,167,435 | 3.2\% | 724 | 9,067 | 9.7\% | 11,050,772 | 4.3\% | 1,219 | 6,985 | 7.5\% | 11,558,066 | 4.5\% | 1,655 |
| Northampton | 1,149 | 16.3\% | 11,958 | 0.1\% | 10 | 1,431 | 20.3\% | 276,596 | 3.2\% | 193 | 1,256 | 17.8\% | 777,989 | 9.1\% | 619 | 897 | 12.7\% | 850,712 | 9.9\% | 948 | 557 | 7.9\% | 764,030 | 8.9\% | 1,372 |
| Onslow.......... | 9,250 | 16.6\% | 126,454 | 0.2\% | 14 | 10,604 | 19.0\% | 2,405,625 | 3.1\% | 227 | 8,654 | 15.5\% | 5,030,154 | 6.4\% | 581 | 6,195 | 11.1\% | 5,986,763 | 7.6\% | 966 | 4,356 | 7.8\% | 5,788,364 | 7.4\% | 1,329 |
| Orange. | 8,350 | 15.3\% | 148,133 | 0.1\% | 18 | 6,720 | 12.3\% | 1,826,973 | 0.8\% | 272 | 6,170 | 11.3\% | 4,551,603 | 2.0\% | 738 | 4,799 | 8.8\% | 5,733,469 | 2.5\% | 1,195 | 3,514 | 6.4\% | 5,848,926 | 2.6\% | 1,664 |
| Pamlico | 827 | 16.5\% | 9,163 | 0.1\% | 11 | 819 | 16.4\% | 169,575 | 1.8\% | 207 | 615 | 12.3\% | 388,001 | 4.2\% | 631 | 555 | 11.1\% | 570,380 | 6.2\% | 1,028 | 364 | 7.3\% | 524,896 | 5.7\% | 1,442 |
| Pasquotank.. | 2,626 | 17.2\% | 38,697 | 0.2\% | 15 | 2,980 | 19.5\% | 595,361 | 2.9\% | 200 | 2,145 | 14.0\% | 1,257,233 | 6.2\% | 586 | 1,664 | 10.9\% | 1,621,150 | 7.9\% | 974 | 1,112 | 7.3\% | 1,399,082 | 6.9\% | 1,258 |
| Pender........ | 3,705 | 16 | 54,546 | 0.1 | 15 | 3,714 | 16.6\% | 842,572 | 1.9\% | 227 | 2,730 | 2.2\% | 1,747,472 | 3.9\% | 640 | 2,247 | 10.1\% | 2,474,992 | 5.5\% | 1,101 | 1,674 | 7.5\% | 2,545,492 | 5.6\% | 1,521 |
| Perquimans.. | 813 | 16.1\% | 9,955 | 0.1\% | 12 | 843 | 16.6\% | 169,174 | 2.3\% | 201 | 662 | 13.1\% | 387,533 | 5.2\% | 585 | 514 | 10.1\% | 508,703 | 6.8\% | 990 | 378 | 7.5\% | 471,718 | 6.3\% | 1,248 |
| Person..... | 2,577 | 16.1\% | 36,016 | 0.1\% | 14 | 2,718 | 17.0\% | 576,596 | 2.1\% | 212 | 2,152 | 13.5\% | 1,441,024 | 5.1\% | 670 | 1,820 | 11.4\% | 2,170,255 | 7.7\% | 1,192 | 1,406 | 8.8\% | 2,289,741 | 8.1\% | 1,629 |
| Pitt..... | 11,208 | 17.4\% | 186,610 | 0.1\% | 17 | 12,326 | 19.1\% | 2,775,573 | 2.0\% | 225 | 8,998 | 13.9\% | 6,232,694 | 4.4\% | 693 | 6,573 | 10.2\% | 7,896,614 | 5.6\% | 1,201 | 4,676 | 7.2\% | 7,791,964 | 5.5\% | 1,666 |
| Polk... | 1,446 | 18.0\% | 27,512 | 0.2\% | 19 | 1,322 | 16.4\% | 296,641 | 2.1\% | 224 | 983 | 12.2\% | 607,183 | 4.2\% | 618 | 750 | 9.3\% | 759,982 | 5.3\% | 1,013 | 563 | 7.0\% | 777,787 | 5.4\% | 1,382 |
| Randolph. | 9,643 | 16.3\% | 170,618 | 0.2\% | 18 | 10,502 | 17.7\% | 2,416,006 | 2.3\% | 230 | 9,249 | 15.6\% | 6,208,227 | 5.9\% | 671 | 6,853 | 11.6\% | 8,066,339 | 7.7\% | 1,177 | 4,839 | 8.2\% | 7,987,328 | 7.6\% | 1,651 |
| Richmond | 3,151 | 18.1\% | 37,182 | 0.2\% | 12 | 3,873 | 22.3\% | 789,290 | 3.5\% | 204 | 2,928 | 16.8\% | 1,851,940 | 8.1\% | 632 | 1,978 | 11.4\% | 2,187,047 | 9.6\% | 1,106 | 1,275 | 7.3\% | 1,994,003 | 8.8\% | 1,564 |
| Robeson.... | 8,057 | 18.2\% | 122,569 | 0.2\% | 15 | 10,742 | 24.3\% | 1,976,954 | 3.7\% | 84 | 7,773 | .6\% | 4,932,067 | 9.2\% | 635 | 5,546 | 12.5\% | 6,351,117 | 11.9\% | 1,145 | 3,184 | 7.2\% | 5,035,286 | 9.4\% | 1,581 |
| Rockingham | 5,857 | 15.8\% | 67,758 | 0.1\% | 12 | 6,638 | 17.9\% | 1,485,836 | 2.3\% | 224 | 5,405 | 14.6\% | 3,563,866 | 5.5\% | 659 | 4,361 | 11.8\% | 4,982,409 | 7.7\% | 1,142 | 3,073 | 8.3\% | 4,793,041 | 7.4\% | 1,560 |
| Rowan.... | 9,440 | 16.4\% | 124,525 | 0.1\% | 13 | 10,324 | 17.9\% | 2,280,855 | 2.2\% | 221 | 8,123 | 14.1\% | 5,427,558 | 5.1\% | 668 | 6,778 | 11.8\% | 7,967,219 | 7.5\% | 1,175 | 4,628 | 8.0\% | 7,373,168 | 7.0\% | 1,593 |
| Rutherford | 4,432 | 18.2\% | 61,695 | .2\% | 14 | 4,680 | 19.2\% | 1,005,457 | 2.8\% | 215 | 3,557 | 14.6\% | 2,250,427 | 4\% | 633 | 2,773 | 11.4\% | 3,063,215 | 7\% | 1,105 | 1,945 | .0\% | 2,904,982 | 8.2 | 1,494 |
| Sampson.... | 4,085 | 16. | 74,290 | 0.2\% | 18 | 8 | 20.2\% | 932,417 | 2.4\% | 187 | , | 16.8\% | 2,595,374 | 6.7\% | 629 | 3,105 | 12.6\% | 3,507,969 | 1\% | 1,130 | 2,127 | 8.6\% | 3,408,779 | 8.8\% | 1,603 |
| Scotland.... | 2,510 | 19.0\% | 30,921 | 0.2\% | 12 | 9 | 22.6\% | 547,545 | 3.2\% | 183 | , 17 | 16.0\% | 1,343,821 | 7.8\% | 635 | 1,482 | 11.2\% | 1,637,525 | 9.5\% | 1,105 | 941 | 7.1\% | 1,444,785 | 8.4\% | 1,535 |
| Stanly | 061 | 16.4\% | 99,081 | 0.2\% | 24 | ,085 | 16.5\% | 975,609 | 2.0\% | 239 | 3,423 | 13.9\% | 2,339,140 | 4.9\% | 683 | 2,786 | 11.3\% | 3,296,006 | 6.9\% | 1,183 | 2,055 | 8.3\% | 3,316,489 | 7.0\% | 1,614 |
| Stokes.. | 3,076 | 16.0\% | 59,035 | 0.2\% | 19 | 3,007 | 15.6\% | 715,490 | 2.0\% | 238 | 2,631 | 13.6\% | 1,785,968 | 4.9\% | 679 | 2,115 | 11.0\% | 2,442,304 | 6.8\% | 1,155 | 1,647 | 8.5\% | 2,674,457 | 7.4\% | 1,624 |
| Surry... | 4,821 | 17.7\% | 81,023 | 0.2\% | 17 | 4,895 | 18.0\% | 1,087,699 | 2.3\% | 222 | 4,205 | 15.5\% | 2,746,388 | 5.8\% | 653 | 2,918 | 10.7\% | 3,254,603 | 6.8\% | 1,115 | 2,145 | 7.9\% | 3,315,252 | 7.0\% | 1,546 |
| Swain........ | 850 | 12.5\% | 8,703 | 0.1\% | 10 | 1,792 | 26.3\% | 214,684 | 3.4\% | 120 | 1,016 | 14.9\% | 448,382 | 7.2\% | 441 | 835 | 12.3\% | 586,453 | 9.4\% | 702 | 571 | 8.4\% | 576,825 | 9.3\% | 1,010 |
| Transylvania | 2,189 | 16.9\% | 32,200 | 0.1\% | 15 | 2,259 | 17.5\% | 522,399 | 2.2\% | 231 | 1,742 | 13.5\% | 1,136,961 | 4.8\% | 653 | 1,280 | 9.9\% | 1,403,529 | 5.9\% | 1,097 | 942 | 7.3\% | 1,398,208 | 5.9\% | 1,484 |
| Tyrrell........ | 289 | 19.4\% | 4,741 | 0.3\% | 16 | 347 | 23.3\% | 63,190 | 3.4\% | 182 | 245 | 16.5\% | 152,581 | 8.3\% | 623 | 168 | 11.3\% | 195,853 | 10.6\% | 1,166 | 133 | 8.9\% | 221,819 | 12.1\% | 1,668 |
| Union..... | 13,410 | 15.2\% | 231,327 | 0.1\% | 17 | 11,229 | 12.8\% | 2,709,150 | 0.9\% | 241 | 9,424 | 10.7\% | 6,392,083 | 2.1\% | 678 | 7,711 | 8.8\% | 8,890,049 | 3.0\% | 1,153 | 6,142 | 7.0\% | 9,854,187 | 3.3\% | 1,604 |
| Vanc | 3,187 | 18.3\% | 33,539 | 0.1\% | 11 | 3,868 | 22.3\% | 779,362 | 3.2\% | 201 | 3,140 | 18.1\% | 2,047,975 | 8.5\% | 652 | 2,033 | 11.7\% | 2,381,568 | 9.8\% | 1,171 | 1,309 | 7.5\% | 2,112,664 | 8.7\% | 1,614 |
| Wake.... | 60,685 | 13.8\% | 1,063,010 | 0.1\% | 18 | 54,029 | 12.3\% | 14,112,161 | 0.9\% | 261 | 45,757 | 10.4\% | 33,062,152 | 2.1\% | 723 | 40,262 | 9.1\% | 50,034,689 | 3.1\% | 1,243 | 32,228 | 7.3\% | 55,726,838 | 3.5\% | 1,729 |
| Warren.. | 1,020 | 16.8\% | 15,753 | 0.2\% | 15 | 1,232 | 20.2\% | 246,506 | 3.3\% | 200 | 1,180 | 19.4\% | 762,615 | 10.2\% | 646 | 806 | 13.2\% | 900,021 | 12.1\% | 1,117 | 507 | 8.3\% | 793,842 | 10.7\% | 1,566 |
| Washington.. | 904 | 19.4\% | 14,413 | 0.2\% | 16 | 1,027 | 22.0\% | 202,185 | 3.3\% | 197 | 728 | 15.6\% | 464,512 | 7.7\% | 638 | 500 | 10.7\% | 542,734 | 9.0\% | 1,085 | 340 | 7.3\% | 522,191 | 8.6\% | 1,536 |
| Watauga.... | 3,830 | 21.1\% | 57,262 | 0.1\% | 15 | 2,969 | 16.4\% | 857,403 | 2.2\% | 289 | 2,230 | 12.3\% | 1,565,746 | 4.0\% | 702 | 1,567 | 8.6\% | 1,801,719 | 4.6\% | 1,150 | 1,255 | 6.9\% | 1,977,438 | 5.1\% | 1,576 |
| Wayne.. | 6,989 | 15.7\% | 111,021 | 0.1\% | 16 | 8,476 | 19.0\% | 1,797,346 | 2.4\% | 212 | 7,399 | 16.6\% | 4,743,570 | 6.2\% | 641 | 5,488 | 12.3\% | 6,103,896 | 8.0\% | 1,112 | 3,527 | 7.9\% | 5,296,901 | 6.9\% | 1,502 |
| Wilkes... | 4,807 | 17.8\% | 58,347 | 0.1\% | 12 | 4,835 | 17.9\% | 1,084,964 | 2.3\% | 224 | 4,357 | 16.1\% | 2,937,638 | 6.3\% | 674 | 3,035 | 11.2\% | 3,400,859 | 7.3\% | 1,121 | 2,098 | 7.8\% | 3,329,188 | 7.1\% | 1,587 |
| Wilson.. | 6,235 | 17.1\% | 86,260 | 0.1\% | 14 | 7,200 | 19.8\% | 1,425,983 | 2.2\% | 198 | 5,320 | 14.6\% | 3,481,161 | 5.4\% | 654 | 4,216 | 11.6\% | 4,835,586 | 7.4\% | 1,147 | 2,734 | 7.5\% | 4,455,462 | 6.9\% | 1,630 |
| Yadkin... | 2,495 | 16.1\% | 34,551 | 0.1\% | 14 | 2,571 | 16.6\% | 603,768 | 2.2\% | 235 | 2,343 | 15.2\% | 1,609,250 | 5.9\% | 687 | 1,760 | 11.4\% | 2,067,585 | 7.6\% | 1,175 | 1,249 | 8.1\% | 2,029,061 | 7.4\% | 1,625 |
| Yancey ....... | 1,204 | 17.2\% | 29,700 | 0.3\% | 25 | 1,326 | 18.9\% | 284,523 | 2.8\% | 215 | 1,020 | 14.5\% | 638,411 | 6.2\% | 626 | 868 | 12.4\% | 1,000,746 | 9.8\% | 1,153 | 594 | 8.5\% | 901,752 | 8.8\% | 1,518 |
| Out-of State | 64,456 | 12.6\% | 1,251,296 | 0.1\% | 19 | 60,999 | 11.9\% | 12,671,801 | 1.3\% | 208 | 53,329 | 10.4\% | 29,169,994 | 3.0\% | 547 | 43,281 | 8.5\% | 37,638,798 | 3.8\% | 870 | 34,121 | 6.7\% | 39,151,352 | 4.0\% | 1,147 |
| Totals...... | 702,364 | 15.4\% | 12,971,732 | 0.1\% | 18 | 734,005 | 16.1\% | 168,023,494 | 1.5\% | 229 | 597,088 | 13.1\% | 396,933,171 | 3.6\% | 665 | 471,454 | 10.3\% | 537,110,252 | 4.9\% | 1,139 | 346,425 | 7.6\% | 544,557,308 | 5.0\% | 1,572 |

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

|  | FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$50,000-\$59,999 |  |  |  |  | \$60,000-\$69,999 |  |  |  |  | \$70,000-\$79,999 |  |  |  |  | \$80,000-\$89,999 |  |  |  |  | \$90,000-\$99,999 |  |  |  |  |
| County | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\%$ <br> of <br> county | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ |  | $\begin{gathered} \hline \mathbf{A v g} \\ \operatorname{tax} \\ {[\$]} \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Returns } \\ \text { filed } \end{array}$ |  | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{aligned} & \hline \text { Avg } \\ & \text { tax } \\ & \text { [\$] } \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\%$ <br> of <br> county | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \operatorname{tax} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { ounty } \end{gathered}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ |  | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & \|\$\| \$ 1 \end{aligned}$ | $\%$ <br> of <br> county | $\begin{gathered} \text { Avg } \\ \text { tax } \\ \text { (\$1 } \\ \hline \end{gathered}$ |
| Johnston | 4,938 | 6.6\% | 10,258,199 | 6.2\% | 2,077 | 4,116 | 5.5\% | 10,292,948 | 6.2\% | 2,501 | 3,648 | 4.9\% | 10,948,528 | 6.6\% | 3,001 | 3,223 | 4.3\% | 11,256,738 | 6.8\% | 3,493 | 2,695 | 3.6\% | 10,618,295 | 6.4\% | 3,940 |
| Jones....... | 220 | 6.3\% | 396,510 | 7.2\% | 1,802 | 165 | 4.8\% | 360,552 | 6.5\% | 2,185 | 129 | 3.7\% | 355,091 | 6.4\% | 2,753 | 97 | 2.8\% | 310,293 | 5.6\% | 3,199 | 65 | 1.9\% | 219,279 | 4.0\% | 3,374 |
| Lee.... | 1,452 | 6.0\% | 2,879,992 | 6.7\% | 1,983 | 1,176 | 4.9\% | ,855,055 | 6.6\% | 2,428 | 942 | 3.9\% | 2,735,966 | 6.3\% | 2,904 | 806 | 3.3\% | 2,713,647 | 6.3\% | 3,367 | 674 | 2.8\% | 2,452,317 | 5.7\% | 3,638 |
| Lenoir. | 1,197 | 5.2\% | 2,223,007 | 6.2\% | 1,857 | 939 | 4.1\% | 2,207,682 | 6.2\% | 2,351 | 740 | 3.2\% | 2,006,225 | 5.6\% | 2,711 | 602 | 2.6\% | 1,868,438 | 5.2\% | 3,104 | 515 | 2.2\% | 1,916,934 | 5.4\% | 3,722 |
| Lincoln...... | 1,952 | 6.2\% | 4,032,520 | 5.1\% | 2,066 | 1,641 | 5.2\% | 4,131,675 | 5.2\% | 2,518 | 1,463 | 4.7\% | 4,351,559 | 5.5\% | 2,974 | 1,204 | 3.8\% | 4,174,585 | 5.3\% | 3,467 | 1,028 | 3.3\% | 4,043,370 | 5.1\% | 3,933 |
| Macon | 786 | 5.7\% | 1,398,000 | 6.4\% | 1,779 | 651 | 4.7\% | 1,439,506 | 6.6\% | 2,211 | 516 | 3.7\% | 1,387,366 | 6.4\% | 2,689 | 422 | 3.0\% | 1,265,862 | 5.8\% | 3,000 | 364 | 2.6\% | 1,238,419 | 5.7\% | 3,402 |
| Madison | 510 | 6.2\% | 1,015,015 | 8.0\% | 1,990 | 423 | 5.2\% | 986,094 | 7.8\% | 2,331 | 364 | 4.4\% | 1,072,822 | 8.5\% | 2,947 | 267 | 3.3\% | 857,730 | 6.8\% | 3,212 | 228 | 2.8\% | 837,234 | 6.6\% | 3,672 |
| Martin.... | 525 | 5.8\% | 1,022,425 | 7.9\% | 1,947 | 409 | 4.5\% | 967,471 | 7.5\% | 2,365 | 328 | 3.6\% | 983,617 | 7.6\% | 2,999 | 255 | 2.8\% | 821,441 | 6.4\% | 3,221 | 199 | 2.2\% | 746,247 | 5.8\% | 3,750 |
| McDowell. | 1,066 | 6.1\% | 2,175,820 | 7.9\% | 2,041 | 927 | 5.3\% | 2,278,852 | 8.2\% | 2,458 | 726 | 4.2\% | 2,133,832 | 7.7\% | 2,939 | 570 | 3.3\% | 1,945,255 | 7.0\% | 3,413 | 400 | 2.3\% | 1,551,778 | 5.6\% | 3,879 |
| Mecklenburg | 26,937 | 6.0\% | 58,460,824 | 3.7\% | 2,170 | 20,876 | 4.7\% | 54,220,736 | 3.4\% | 2,597 | 16,881 | 3.8\% | 51,155,451 | 3.2\% | 3,030 | 14,472 | 3.2\% | 50,736,755 | 3.2\% | 3,506 | 12,326 | 2.8\% | 48,735,464 | 3.1\% | 3,954 |
| Mitchell........ | 406 | 6.9\% | 805,144 | 9.3\% | 1,983 | 363 | 6.2\% | 904,576 | 10.4\% | 2,492 | 263 | 4.5\% | 756,587 | 8.7\% | 2,877 | 184 | 3.1\% | 622,915 | 7.2\% | 3,385 | 154 | 2.6\% | 616,694 | 7.1\% | 4,005 |
| Montgomery | 54 | 5.7\% | 1,080,141 | \% | 1,986 | 404 | 4.2\% | 981,252 | 6.2\% | 2,429 | 351 | 3.6\% | 996,387 | 6.3\% | 2,839 | 244 | 2.5\% | 809,487 | 5.1\% | 3,318 | 188 | 2.0\% | 713,321 | 4.5\% | 3,794 |
| Moore | 2,238 | 5.9\% | 4,120,212 | 4.3\% | 1,841 | 1,877 | 4.9\% | 4,029,948 | 4.2\% | 2,147 | 1,706 | 4.5\% | 4,314,962 | 4.5\% | 2,529 | 1,541 | 4.0\% | 4,490,497 | 4.7\% | 2,914 | 1,281 | 3.4\% | 4,223,159 | 4.5\% | 3,297 |
| Nash. | 2,457 | 6.2\% | 5,055,354 | 7\% | 2,058 | 1,847 | 4.7\% | 4,516,194 | 6.0\% | 2,445 | 1,485 | 3.8\% | 4,340,324 | 5.8\% | 2,923 | 1,236 | 3.1\% | 4,170,763 | 5.5\% | 3,374 | 1,028 | 2.6\% | 3,919,065 | 5.2\% | 3,812 |
| New Hanover | 5,273 | 5.7\% | 10,684,502 | 4.2\% | 2,026 | 4,260 | 4.6\% | 10,351,348 | 4.1\% | 2,430 | 3,719 | 4.0\% | 10,580,670 | 4.2\% | 2,845 | 3,150 | 3.4\% | 10,409,551 | 4.1\% | 3,305 | 2,724 | 2.9\% | 10,352,387 | 4.1\% | 3,800 |
| Northampton | 390 | 5.5\% | 646,296 | 7.5\% | 1,657 | 291 | 4.1\% | 624,215 | 7.3\% | 2,145 | 241 | 3.4\% | 571,687 | 6.7\% | 2,372 | 201 | 2.8\% | 576,327 | 6.7 | 2,867 | 166 | 2.4\% | 534,696 | 6.2\% | 3,221 |
| Onslow | 3,426 | 6.1\% | 5,657,946 | 7.2\% | 1,651 | 2,769 | 5.0\% | 5,477,852 | 7.0\% | 1,978 | 2,266 | 4.1\% | 5,301,896 | 6.7\% | 2,340 | 1,860 | 3.3\% | 5,051,835 | 6.4\% | 2,716 | 1,394 | 2.5\% | 4,439,152 | 5.6\% | 3,184 |
| Orange. | 2,756 | 5.1\% | 5,630,028 | 2.5\% | 2,043 | 2,304 | 4.2\% | 5,665,796 | 2.5\% | 2,459 | 1,965 | 3.6\% | 5,606,767 | 2.5\% | 2,853 | 1,816 | 3.3\% | 6,137,382 | 2.7\% | 3,380 | 1,587 | 2.9\% | 6,018,387 | 2.7\% | 3,792 |
| Pamlico | 306 | 6.1\% | 484,817 | 5.3\% | 1,584 | 278 | 5.6\% | 568,808 | 6.2\% | 2,046 | 217 | 4.3\% | 538,894 | 5.9\% | 2,483 | 212 | 4.2\% | 626,189 | 6.8\% | 2,954 | 155 | 3.1\% | 536,325 | 5.8\% | 3,460 |
| Pasquotank. | 899 | 5.9\% | 1,337,542 | 6.6\% | 1,488 | 776 | 5.1\% | 1,320,250 | 6.5\% | 1,701 | 660 | 4.3\% | 1,338,002 | 6.6\% | 2,027 | 512 | 3.4\% | 1,312,023 | 6.4\% | 2,563 | 440 | 2.9\% | 1,262,533 | 6.2\% | 2,869 |
| Pender. | 1,320 | 5.9\% | 2,546,053 | 6\% | 1,929 | 1,085 | 4.9\% | 2,619,713 | 5.8\% | 2,414 | 1,025 | 4.6\% | 2,903,891 | 6.4\% | 2,833 | 921 | 4.1\% | 3,030,396 | 7\% | 3,290 | 753 | 3.4\% | 2,811,623 | 6.2\% | 3,734 |
| Perquin | 318 | 6.3\% | 504,235 | . 8 | 1,586 | 253 | 5.0\% | 468,84 | 6.3\% | 53 | 248 | 4.9\% | 547,886 | 7.3\% | 2,209 | 211 | 4.2\% | 543,551 | 7.3\% | ,576 | 177 | 3.5\% | 498,990 | 6.7\% | 2,819 |
| Perso | 1,065 | 6.7\% | 2,186,429 | \% | 2,053 | 850 | 5.3\% | 2,104,484 | 7.5\% | 2,476 | 637 | 4.0\% | 1,886,639 | .7\% | 2,962 | 593 | .7\% | 2,005,081 | 1\% | ,381 | 515 | 3.2\% | 2,047,162 | 7.3\% | 3,975 |
| Pitt. | 3,506 | . $\%$ | 7,190,250 | \% | 2,051 | 2,664 | \% | 6,563, | 4.7\% | 2,464 | 2,377 | 7\% | 6,888,303 | 9\% | 98 | 2,039 | 3.2\% | 6,997,411 | 5.0\% | ,432 | 1,724 | 2.7\% | 6,549,649 | 4.7\% | 3,799 |
| Polk. | 560 | 7.0\% | 894,807 | \% | 1,598 | 402 | \% | 769,010 | 5.4\% | 1,913 | 350 | 4.4\% | 800,464 | 5.6\% | 2,287 | 305 | 3.8\% | 814,970 | 5.7\% | 2,672 | 233 | 2.9\% | 651,208 | 4.6\% | 2,795 |
| Rando | 3,781 | 6.4\% | 7,895,913 | 7.5\% | 2, | 3,004 | 5.1\% | 7,742,67 | 7.4\% | 2, | 2,595 | 4.4\% | 7,862,630 | 7.5\% | ,030 | 2,063 | 3.5\% | 7,286,180 | 6.9\% | 32 | 1,587 | .7\% | 6,352,467 | 6.0\% | 4,003 |
| Richmo | 959 | 5.5 | 1,778,579 | 7.8\% | 1,85 | 727 | \% | 651 | 7.3\% | 2,271 | 565 | 2\% | 1,539,215 | 6\% | 2,72 | 438 | 2.5\% | 1,331,1 | 5.9\% | 3,039 | 350 | 2.0\% | 1,302,09 | 5.7\% | 3,720 |
| Robeso | 2,102 | 4.8 | 4,184,474 | 7.8\% | 1,991 | 1,550 | 5\% | 3,643,8 | 6.8\% | 2,351 | 1,194 | 2.7\% | 3,333,476 | 6.2\% | 2,792 | 937 | 2.1\% | 2,981,828 | 5.6\% | 3,182 | 736 | 1.7\% | 2,704,905 | 5.1\% | 3,675 |
| Rockingham | 2,269 | 6.1\% | 4,499,931 | 7.0\% | 1,983 | 1,851 | 5.0\% | 4,451,335 | 6.9\% | 2,405 | 1,594 | 4.3\% | 4,576,527 | 7.1\% | 2,871 | 1,318 | 3.6\% | 4,371,711 | 6.8\% | 3,317 | 1,072 | 2.9\% | 4,089,398 | 6.3\% | 3,815 |
| Rowan....... | 3,522 | 6.1\% | 7,188,663 | 6.8\% | 2,041 | 3,021 | 5.2\% | 7,387,119 | 7.0\% | 2,445 | 2,467 | 4.3\% | 7,180,477 | 6.8\% | 2,911 | 2,001 | 3.5\% | 6,796,690 | 6.4\% | 3,397 | 1,620 | 2.8\% | 6,294,749 | 6.0\% | 3,886 |
| Rutherford | 1,544 | 6.3\% | 2,831,685 | 8.0\% | 1,834 | 1,240 | 5.1\% | 2,770,291 | 7.8\% | 2,234 | 915 | 3.7\% | 2,425,810 | 6.9\% | 2,651 | 747 | 3.1 | 2,281,622 | 6.4\% | 3,054 | 626 | 2.6\% | 2,232,297 | 6.3\% | 3,566 |
| Sampson. | 1,324 | 5.4\% | 2,661,061 | 6.9\% | 2,010 | 1,012 | 4.1\% | 2,466,056 | 6.4\% | 2,437 | 835 | 3.4\% | 2,382,294 | 6.2\% | 2,853 | 669 | 2.7\% | 2,292,258 | 5.9\% | 3,426 | 529 | 2.2\% | 2,043,361 | 5.3\% | 3,863 |
| Scotland. | 696 | 5.3\% | 1,286,877 | 7.4\% | 1,849 | 537 | 4.1\% | 1,231,677 | 7.1\% | 2,294 | 411 | 3.1\% | 1,118,286 | 6.5\% | 2,721 | 352 | 2.7\% | 1,049,113 | 6.1\% | 2,980 | 274 | 2.1\% | 931,084 | 5.4\% | 3,398 |
| Stanly | 1,609 | 6.5\% | 3,297,252 | 6.9\% | 2,049 | 1,342 | 5.4\% | 3,365,911 | 7.1\% | 2,508 | 1,093 | 4.4\% | 3,257,400 | 6.8\% | 2,980 | 973 | 3.9\% | 3,358,756 | 7.0\% | 3,452 | 738 | 3.0\% | 2,853,733 | 6.0\% | 3,867 |
| Stokes.... | 1,364 | 7.1\% | 2,751,478 | 7.6\% | 2,017 | 1,139 | 5.9\% | 2,863,009 | 7.9\% | 2,514 | 930 | 4.8\% | 2,730,852 | 7.6\% | 2,936 | 836 | 4.3 | 2,952,603 | 8.2\% | 3,532 | 665 | 3.4\% | 2,641,932 | 7.3\% | 3,973 |
| Surry... | 1,705 | 6.3\% | 3,383,555 | 7.1\% | 1,984 | 1,336 | 4.9\% | 3,254,945 | 6.8\% | 2,436 | 1,099 | 4.0\% | 3,209,237 | 6.7\% | 2,920 | 947 | 3.5 | 3,180,196 | 6.7\% | 3,35 | 709 | 2.6\% | 2,723,428 | 5.7\% | 3,841 |
| Swain.... | 438 | 6.4\% | 620,813 | 10.0\% | 1,417 | 276 | 4.1\% | 462,905 | 7.4\% | 1,677 | 217 | 3.2\% | 475,999 | 7.6\% | 2,194 | 187 | 2.7\% | 455,231 | 7.3\% | 2,434 | 107 | 1.6\% | 252,297 | 4.0\% | 2,358 |
| Transylvania | 784 | 6.1\% | 1,449,348 | 6.1\% | 1,849 | 648 | 5.0\% | 1,412,117 | 6.0\% | 2,179 | 560 | 4.3\% | 1,461,024 | 6.2\% | 2,609 | 478 | 3.7\% | 1,443,991 | 6.1\% | 3,021 | 351 | 2.7\% | 1,153,853 | 4.9\% | 3,287 |
| Tyrrell... | 74 | 5.0\% | 127,398 | 6.9\% | 1,722 | 49 | 3.3\% | 110,794 | 6.0\% | 2,261 | 50 | 3.4\% | 145,561 | 7.9\% | 2,911 | 39 | 2.6\% | 117,126 | 6.4\% | 3,003 | 24 | 1.6\% | 88,943 | 4.8\% | 3,706 |
| Union.... | 5,039 | 5.7\% | 10,245,923 | 3.4\% | 2,033 | 4,343 | 4.9\% | 10,744,731 | 3.6\% | 2,474 | 3,825 | 4.3\% | 11,293,376 | 3.8\% | 2,953 | 3,429 | 3.9\% | 11,599,340 | 3.9\% | 3,383 | 3,101 | 3.5\% | 12,060,309 | 4.0\% | 3,889 |
| Vance. | 828 | 4.8\% | 1,657,943 | 8\% | 2,002 | 654 | 3.8\% | 1,571,752 | 6.5\% | 2,403 | 527 | 3.0\% | 1,471,111 | 6.1\% | 2,791 | 461 | 2.7\% | 1,515,055 | 6.3\% | 3,286 | 326 | 1.9\% | 1,205,114 | 5.0\% | 3,697 |
| Wake... | 25,674 | 5.8\% | 55,478,720 | 3.5\% | 2,161 | 21,056 | 4.8\% | 54,282,231 | 3.4\% | 2,578 | 18,331 | 4.2\% | 55,255,295 | 3.5\% | 3,014 | 16,644 | 3.8\% | 58,396,564 | 3.7\% | 3,509 | 15,313 | 3.5\% | 60,798,427 | 3.8\% | 3,970 |
| Warren.. | 328 | 5.4\% | 612,292 | 8.2\% | 1,867 | 245 | 4.0\% | 534,791 | 7.2\% | 2,183 | 197 | 3.2\% | 514,661 | 6.9\% | 2,612 | 135 | 2.2\% | 424,500 | 5.7\% | 3,144 | 118 | 1.9\% | 411,889 | 5.5\% | 3,491 |
| Washington.. | 241 | 5.2\% | 436,636 | 7.2\% | 1,812 | 196 | 4.2\% | 458,458 | 7.6\% | 2,339 | 171 | 3.7\% | 470,728 | 7.8\% | 2,753 | 120 | 2.6\% | 385,864 | 6.4\% | 3,216 | 102 | 2.2\% | 373,542 | 6.2\% | 3,662 |
| Watauga..... | 1,008 | 5.6\% | 1,983,687 | 5.1\% | 1,968 | 839 | 4.6\% | 1,961,816 | 5.0\% | 2,338 | 739 | 4.1\% | 2,069,920 | 5.3\% | 2,801 | 598 | 3.3\% | 1,930,612 | 4.9\% | 3,228 | 543 | 3.0\% | 1,958,675 | 5.0\% | 3,607 |
| Wayne. | 2,596 | 5.8\% | 4,920,856 | 6.5\% | 1,896 | 2,073 | 4.7\% | 4,652,732 | 6.1\% | 2,244 | 1,656 | 3.7\% | 4,511,121 | 5.9\% | 2,724 | 1,403 | 3.1\% | 4,291,147 | 5.6\% | 3,059 | 1,101 | 2.5\% | 3,894,649 | 5.1\% | 3,537 |
| Wilkes.. | 1,703 | 6.3\% | 3,479,804 | 7.4\% | 2,043 | 1,410 | 5.2\% | 3,478,587 | 7.4\% | 2,467 | 1,067 | 3.9\% | 3,167,082 | 6.8\% | 2,968 | 852 | 3.2\% | 2,859,081 | 6.1\% | 3,356 | 694 | 2.6\% | 2,661,561 | 5.7\% | 3,835 |
| Wilson.. | 2,076 | 5.7\% | 4,235,936 | 6.5\% | 2,040 | 1,607 | 4.4\% | 3,995,513 | 6.2\% | 2,486 | 1,351 | 3.7\% | 3,922,559 | 6.0\% | 2,903 | 1,040 | 2.9\% | 3,516,671 | 5.4\% | 3,381 | 942 | 2.6\% | 3,687,000 | 5.7\% | 3,914 |
| Yadkin... | 1,014 | 6.6\% | 2,073,833 | 7.6\% | 2,045 | 89 | 5.8\% | 2,199,024 | 8.0\% | 2,457 | 652 | 4.2\% | 1,917,800 | 7.0\% | 2,941 | 569 | 3.7 | 1,950,020 | 7.1\% | 3,427 | 456 | 2.9\% | 1,781,362 | 6.5\% | 3,906 |
| Yancey ........ | 454 | 6.5\% | 899,024 | 8.8\% | 1,980 | 374 | 5.3\% | 902,788 | 8.8\% | 2,414 | 307 | 4.4\% | 870,450 | 8.5\% | 2,835 | 228 | 3.3\% | 745,761 | 7.3\% | 3,271 | 174 | 2.5\% | 642,057 | 6.3\% | 3,690 |
| Out-of State | 27,796 | 5.4\% | 38,345,226 | 3.9\% | 1,380 | 23,847 | 4.7\% | 37,635,289 | 3.8\% | 1,578 | 20,900 | 4.1\% | 37,481,442 | 3.8\% | 1,793 | 18,392 | 3.6\% | 36,624,979 | 3.7\% | 1,991 | 15,789 | 3.1\% | 34,622,431 | 3.5\% | 2,193 |
| Totals...... | 270,071 | 5.9\% | 528,881,941 | 4.9\% | 1,958 | 218,965 | 4.8\% | 511,944,238 | 4.7\% | 2,338 | 184,904 | 4.0\% | 508,528,019 | 4.7\% | 2,750 | 158,236 | 3.5\% | 502,190,021 | 4.6\% | 3,174 | 133,024 | 2.9\% | 478,363,228 | 4.4\% | 3,59 |

TABLE C2. TAX YEAR 2015 INDIVIDUAL INCOME TAX: DISTRIBUTION OF NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY COUNTY-Continued

| County | FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$100,000-\$149,999 |  |  |  |  | \$150,000-\$199,999 |  |  |  |  | \$200,000 or more |  |  |  |  | Total Returns Filed and Net Tax Liability |  |  |  |  |  |  |  |
|  |  | \% | Net | \% |  |  | \% | Net | \% |  |  | \% | Net | \% |  |  | \% | Net | \% | Avg |  | ank |  |
|  |  |  | tax |  |  |  | of | tax | of |  |  | of | tax | of |  |  |  | tax |  | tax | Returns | Net tax | ability |
|  | filed | county | [\$] | county | [\$] | filed | county | [\$] | county | [\$] | filed | county | [\$] | county | [S] | filed | total | [\$] | total | [\$] | filed | Total | Average |
| Johnston | 7,259 | 9.7\% | 39,219,771 | 23.7\% | 5,403 | 2,156 | 2.9\% | 17,365,238 | 10.5\% | 8,054 | 1,496 | 2.0\% | 27,974,141 | 16.9\% | 18,699 | 74,997 | 1.6\% | 165,665,883 | 1.5\% | 2,209 | 12 | 14 | 17 |
| Jones.......... | 170 | 4.9\% | 833,788 | 15.1\% | 4,905 | 57 | 1.6\% | 435,191 | 7.9\% | 7,635 | 43 | 1.2\% | 1,161,574 | 21.0\% | 27,013 | 3,472 | 0.1\% | 5,534,015 | 0.1\% | 1,594 | 97 | 95 | 58 |
| Lee............. | 1,656 | 6.9\% | 8,425,072 | 19.5\% | 5,088 | 504 | 2.1\% | 3,830,616 | 8.9\% | 7,600 | 419 | 1.7\% | 7,648,699 | 17.7\% | 18,255 | 24,154 | 0.5\% | 43,203,018 | 0.4\% | 1,789 | 44 | 46 | 37 |
| Lenoir........ | 1,028 | 4.4\% | 5,177,894 | 14.5\% | 5,037 | 275 | 1.2\% | 2,117,885 | 5.9\% | 7,701 | 307 | 1.3\% | 8,523,657 | 23.9\% | 27,764 | 23,161 | 0.5\% | 35,606,077 | 0.3\% | 1,537 | 47 | 51 | 66 |
| Lincoln...... | 2,878 | 9.2\% | 15,281,650 | 19.3\% | 5,310 | 1,090 | 3.5\% | 8,747,248 | 11.0\% | 8,025 | 1,199 | 3.8\% | 22,958,794 | 29.0\% | 19,148 | 31,286 | 0.7\% | 79,240,706 | 0.7\% | 2,533 | 34 | 25 | 13 |
| Macon | 793 | 5.7\% | 3,564,723 | 16.3\% | 4,495 | 218 | 1.6\% | 1,525,788 | 7.0\% | 6,999 | 290 | 2.1\% | 5,034,548 | 23.1\% | 17,361 | 13,863 | 0.3\% | 21,822,032 | 0.2\% | 1,574 | 67 | 66 | 61 |
| Madison. | 420 | 5.1\% | 2,006,850 | 15.9\% | 4,778 | 105 | 1.3\% | 767,809 | 6.1\% | 7,312 | 103 | 1.3\% | 1,839,637 | 14.6\% | 17,861 | 8,198 | 0.2\% | 12,618,448 | 0.1\% | 1,539 | 78 | 76 | 65 |
| Martin.... | 504 | 5.5\% | 2,633,515 | 20.4\% | 5,225 | 106 | 1.2\% | 830,192 | 6.4\% | 7,832 | 87 | 1.0\% | 1,310,574 | 10.2\% | 15,064 | 9,114 | 0.2\% | 12,886,685 | 0.1\% | 1,414 | 75 | 75 | 77 |
| McDowell... | 804 | 4.6\% | 3,918,820 | 14.2\% | 4,874 | 172 | 1.0\% | 1,335,104 | 4.8\% | 7,762 | 165 | 0.9\% | 4,589,438 | 16.6\% | 27,815 | 17,484 | 0.4\% | 27,683,894 | 0.3\% | 1,583 | 58 | 57 | 59 |
| Mecklenburg | 38,554 | 8.7\% | 206,555,626 | 13.0\% | 5,358 | 17,719 | 4.0\% | 141,862,605 | 8.9\% | 8,006 | 29,640 | 6.7\% | 806,310,784 | 50.7\% | 27,203 | 445,421 | 9.8\% | 1,589,571,019 | 14.6\% | 3,569 | 1 | 2 | 3 |
| Mitchell.... | 284 | 4.8\% | 1,413,446 | 16.3\% | 4,977 | 55 | 0.9\% | 389,324 | 4.5\% | 7,079 | 50 | 0.9\% | 879,184 | 10.1\% | 17,584 | 5,874 | 0.1\% | 8,669,758 | 0.1\% | 1,476 | 89 | 87 | 70 |
| Montgomery | 461 | 4.8\% | 2,246,262 | 14.2\% | 4,873 | 112 | 1.2\% | 830,290 | 5.3\% | 7,413 | 155 | 1.6\% | 3,913,579 | 24.8\% | 25,249 | 9,625 | 0.2\% | 15,773,588 | 0.1\% | 1,639 | 74 | 72 | 54 |
| Moore | 3,858 | 10.1\% | 17,155,012 | 18.1\% | 4,447 | 1,507 | 3.9\% | 10,327,778 | 10.9\% | 6,853 | 1,763 | 4.6\% | 33,907,948 | 35.7\% | 19,233 | 38,238 | 0.8\% | 94,863,509 | 0.9\% | 2,481 | 30 | 24 | 14 |
| Nash..... | 2,536 | 6.4\% | 13,160,568 | 17.5\% | 5,189 | 712 | 1.8\% | 5,549,068 | 7.4\% | 7,794 | 758 | 1.9\% | 18,356,965 | 24.4\% | 24,218 | 39,496 | 0.9\% | 75,214,671 | 0.7\% | 1,904 | 28 | 28 | 32 |
| New Hanover | 8,197 | 8.8\% | 41,291,637 | 16.2\% | 5,037 | 3,336 | 3.6\% | 25,648,931 | 10.1\% | 7,689 | 4,480 | 4.8\% | 100,249,364 | 39.4\% | 22,377 | 93,123 | 2.0\% | 254,665,170 | 2.3\% | 2,735 | 8 | 8 | 7 |
| Northampton | 349 | 4.9\% | 1,509,820 | 17.6\% | 4,326 | 73 | 1.0\% | 450,568 | 5.2\% | 6,172 | 61 | 0.9\% | 994,375 | 11.6\% | 16,301 | 7,062 | 0.2\% | 8,589,269 | 0.1\% | 1,216 | 82 | 88 | 95 |
| Onslo | 3,513 | 6.3\% | 15,277,028 | 19.4\% | 4,349 | 908 | 1.6\% | 5,961,888 | 7.6\% | 6,566 | 664 | 1.2\% | 12,069,920 | 15.4\% | 18,178 | 55,859 | 1.2\% | 78,574,877 | 0.7\% | 1,407 | 20 | 26 | 78 |
| Orange. | 5,605 | 10.3\% | 29,160,730 | 12.9\% | 5,203 | 3,226 | 5.9\% | 25,297,997 | 11.2\% | 7,842 | 5,732 | 10.5\% | 124,755,808 | 55.1\% | 21,765 | 54,544 | 1.2\% | 226,381,999 | 2.1\% | 4,150 | 21 | 9 | 1 |
| Pamlic | 411 | 8.2\% | 1,886,277 | 20.6\% | 4,589 | 136 | 2.7\% | 952,176 | 10.4\% | 7,001 | 113 | 2.3\% | 1,916,025 | 20.9\% | 16,956 | 5,008 | 0.1\% | 9,171,526 | 0.1\% | 1,831 | 91 | 85 | 36 |
| Pasquotank. | 1,002 | 6.6\% | 3,713,258 | 18.2\% | 3,706 | 248 | 1.6\% | 1,408,034 | 6.9\% | 5,678 | 219 | 1.4\% | 3,793,762 | 18.6\% | 17,323 | 15,283 | 0.3\% | 20,396,927 | 0.2\% | 1,335 | 64 | 67 | 83 |
| Pender......... | 1,989 | 8.9\% | 10,096,661 | 22.3\% | , 076 | 614 | 2.8\% | 4,633,777 | 10.2\% | 7,547 | 545 | 2.4\% | 8,913,525 | 19.7\% | 16,355 | 22,322 | 0.5\% | 45,220,713 | 0.4\% | 2,026 | 48 | 44 | 25 |
| Perquimans.. | 430 | 8.5\% | 1,552,479 | 20.8\% | 3,610 | 131 | 2.6\% | 791,301 | 10.6\% | 6,040 | 87 | 1.7\% | 1,010,930 | 13.5\% | 11,620 | 5,065 | 0.1\% | 7,465,300 | 0.1\% | 1,474 | 90 | 89 | 71 |
| Person....... | 1,191 | 7.5\% | 6,345,888 | 22.6\% | 5,328 | 268 | 1.7\% | 2,011,191 | 7.2\% | 7,504 | 180 | 1.1\% | 3,020,247 | 10.7\% | 16,779 | 15,972 | 0.3\% | 28,120,753 | 0.3\% | 1,761 | 62 | 55 | 44 |
| Pitt..... | 4,898 | 7.6\% | 25,575,984 | 18.2\% | 5,222 | 1,569 | 2.4\% | 12,303,505 | 8.7\% | 7,842 | 1,947 | 3.0\% | 43,749,881 | 31.1\% | 22,470 | 64,505 | 1.4\% | 140,701,513 | 1.3\% | 2,181 | 17 | 16 | 18 |
| Polk... | 641 | 8.0\% | 2,490,382 | 17.4\% | 3,885 | 211 | 2.6\% | 1,292,314 | 9.0\% | 6,125 | 272 | 3.4\% | 4,108,380 | 28.7\% | 15,104 | 8,038 | 0.2\% | 14,290,640 | 0.1\% | 1,778 | 79 | 73 | 40 |
| Randolph... | 3,511 | 5.9\% | 18,604,240 | 17.7\% | 5,299 | 828 | 1.4\% | 6,496,363 | 6.2\% | 7,846 | 792 | 1.3\% | 18,009,213 | 17.1\% | 22,739 | 59,247 | 1.3\% | 105,098,202 | 1.0\% | 1,774 | 18 | 21 | 42 |
| Richmond. | 806 | 4.6\% | 3,990,585 | 17.6\% | 4,951 | 187 | 1.1\% | 1,346,112 | 5.9\% | 7,198 | 156 | 0.9\% | 2,930,085 | 12.9\% | 18,783 | 17,393 | 0.4\% | 22,728,592 | 0.2\% | 1,307 | 59 | 64 | 87 |
| Robeson.... | 1,652 | 3.7\% | 7,937,398 | 14.9\% | 4,805 | 352 | 0.8\% | 2,589,403 | 4.9\% | 7,356 | 379 | 0.9\% | 7,575,625 | 14.2\% | 19,988 | 44,204 | 1.0\% | 53,368,935 | 0.5\% | 1,207 | 25 | 36 | 97 |
| Rockingham | 2,454 | 6.6\% | 12,606,369 | 19.5\% | 5,137 | 607 | 1.6\% | 4,668,569 | 7.2\% | 7,691 | 483 | 1.3\% | 10,458,942 | 16.2\% | 21,654 | 36,982 | 0.8\% | 64,615,692 | 0.6\% | 1,747 | 31 | 33 | 46 |
| Rowan..... | 3,790 | 6.6\% | 19,692,212 | 18.6\% | 5,196 | 1,012 | 1.8\% | 7,876,723 | 7.5\% | 7,783 | 942 | 1.6\% | 20,082,922 | 19.0\% | 21,319 | 57,668 | 1.3\% | 105,672,880 | 1.0\% | 1,832 | 19 | 20 | 35 |
| Rutherford.. | 1,324 | 5.4\% | 5,961,566 | 16.8\% | 4,503 | 309 | 1.3\% | 2,145,195 | 6.1\% | 6,942 | 317 | 1.3\% | 5,448,439 | 15.4\% | 17,188 | 24,409 | 0.5\% | 35,382,681 | 0.3\% | 1,450 | 43 | 52 | 74 |
| Sampson.... | 1,184 | 4.8\% | 5,909,592 | 15.3\% | 4,991 | 296 | 1.2\% | 2,280,946 | 5.9\% | 7,706 | 322 | 1.3\% | 7,971,451 | 20.7\% | 24,756 | 24,591 | 0.5\% | 38,525,848 | 0.4\% | 1,567 | 42 | 48 | 62 |
| Scotland..... | 597 | 4.5\% | 2,750,305 | 15.9\% | 4,607 | 160 | 1.2\% | 1,120,566 | 6.5\% | 7,004 | 145 | 1.1\% | 2,810,294 | 16.2\% | 19,381 | 13,211 | 0.3\% | 17,302,799 | 0.2\% | 1,310 | 68 | 70 | 86 |
| Stanly | 1,725 | 7.0\% | 8,954,385 | 18.8\% | 5,191 | 430 | 1.7\% | 3,382,151 | 7.1\% | 7,865 | 381 | 1.5\% | 9,177,524 | 19.3\% | 24,088 | 24,701 | 0.5\% | 47,673,437 | 0.4\% | 1,930 | 41 | 38 | 30 |
| Stokes.. | 1,329 | 6.9\% | 7,116,119 | 19.7\% | 5,354 | 319 | 1.7\% | 2,637,622 | 7.3\% | 8,268 | 227 | 1.2\% | 4,713,826 | 13.1\% | 20,766 | 19,285 | 0.4\% | 36,084,695 | 0.3\% | 1,871 | 54 | 50 | 33 |
| Surry.... | 1,535 | 5.6\% | 7,806,121 | 16.4\% | 5,085 | 416 | 1.5\% | 3,198,651 | 6.7\% | 7,689 | 465 | 1.7\% | 10,305,650 | 21.7\% | 22,163 | 27,196 | 0.6\% | 47,546,748 | 0.4\% | 1,748 | 38 | 39 | 45 |
| Swain......... | 324 | 4.8\% | 1,030,175 | 16.5\% | 3,180 | 138 | 2.0\% | 415,915 | 6.7\% | 3,014 | 56 | 0.8\% | 686,000 | 11.0\% | 12,250 | 6,807 | 0.1\% | 6,234,382 | 0.1\% | 916 | 84 | 93 | 100 |
| Transylvania | 999 | 7.7\% | 4,459,544 | 18.8\% | 4,464 | 335 | 2.6\% | 2,245,100 | 9.5\% | 6,702 | 352 | 2.7\% | 5,578,758 | 23.5\% | 15,849 | 12,919 | 0.3\% | 23,697,032 | 0.2\% | 1,834 | 69 | 63 | 34 |
| Tyrrell...... | 46 | 3.1\% | 205,370 | 11.2\% | 4,465 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 1,488 | 0.0\% | 1,840,002 | 0.0\% | 1,237 | 100 | 100 | 93 |
| Union......... | 9,769 | 11.1\% | 52,344,381 | 17.4\% | 5,358 | 4,398 | 5.0\% | 34,842,798 | 11.6\% | 7,922 | 6,200 | 7.0\% | 129,635,319 | 43.1\% | 20,909 | 88,020 | 1.9\% | 300,842,973 | 2.8\% | 3,418 | 10 | 6 | 4 |
| Vance | 702 | 4.0\% | 3,432,344 | 14.2\% | 4,889 | 160 | 0.9\% | 1,220,878 | 5.0\% | 7,630 | 175 | 1.0\% | 4,803,897 | 19.8\% | 27,451 | 17,370 | 0.4\% | 24,233,202 | 0.2\% | 1,395 | 60 | 62 | 80 |
| Wake... | 52,616 | 11.9\% | 287,251,506 | 18.0\% | 5,459 | 25,916 | 5.9\% | 211,512,878 | 13.3\% | 8,161 | 32,329 | 7.3\% | 657,463,699 | 41.2\% | 20,337 | 440,840 | 9.7\% | 1,594,438,170 | 14.6\% | 3,617 | 2 | 1 |  |
| Warren..... | 215 | 3.5\% | 869,097 | 11.7\% | 4,042 | 51 | 0.8\% | 302,961 | 4.1\% | 5,940 | 51 | 0.8\% | 1,054,956 | 14.2\% | 20,685 | 6,085 | 0.1\% | 7,443,884 | 0.1\% | 1,223 | 87 | 90 | 94 |
| Washington. | 247 | 5.3\% | 1,211,455 | 20.1\% | 4,905 | 54 | 1.2\% | 411,082 | 6.8\% | 7,613 | 40 | 0.9\% | 545,790 | 9.0\% | 13,645 | 4,670 | 0.1\% | 6,039,590 | 0.1\% | 1,293 | 92 | 94 | 88 |
| Watauga..... | 1,451 | 8.0\% | 7,024,666 | 18.0\% | 4,841 | 473 | 2.6\% | 3,576,466 | 9.1\% | 7,561 | 615 | 3.4\% | 12,363,707 | 31.6\% | 20,104 | 18,117 | 0.4\% | 39,129,117 | 0.4\% | 2,160 | 55 | 47 | 21 |
| Wayne... | 2,514 | 5.6\% | 12,164,079 | 16.0\% | 4,839 | 655 | 1.5\% | 4,993,865 | 6.6\% | 7,624 | 684 | 1.5\% | 18,746,180 | 24.6\% | 27,407 | 44,561 | 1.0\% | 76,227,363 | 0.7\% | 1,711 | 24 | 27 | 48 |
| Wilkes.... | 1,350 | 5.0\% | 6,866,051 | 14.7\% | 5,086 | 392 | 1.5\% | 3,026,027 | 6.5\% | 7,719 | 427 | 1.6\% | 10,421,622 | 22.3\% | 24,407 | 27,027 | 0.6\% | 46,770,811 | 0.4\% | 1,731 | 39 | 41 | 47 |
| Wilson..... | 2,296 | 6.3\% | 11,990,015 | 18.5\% | 5,222 | 693 | 1.9\% | 5,496,793 | 8.5\% | 7,932 | 659 | 1.8\% | 13,815,052 | 21.3\% | 20,964 | 36,369 | 0.8\% | 64,943,991 | 0.6\% | 1,786 | 32 | 32 | 38 |
| Yadkin... | 1,006 | 6.5\% | 5,294,181 | 19.4\% | 5,263 | 249 | 1.6\% | 1,995,523 | 7.3\% | 8,014 | 205 | 1.3\% | 3,772,245 | 13.8\% | 18,401 | 15,464 | 0.3\% | 27,328,203 | 0.3\% | 1,767 | 63 | 59 | 43 |
| Yancey ........ | 319 | 4.5\% | 1,537,348 | 15.0\% | 4,819 | 68 | 1.0\% | 544,959 | 5.3\% | 8,014 | 78 | 1.1\% | 1,225,556 | 12.0\% | 15,712 | 7,014 | 0.2\% | 10,223,075 | 0.1\% | 1,458 | 83 | 80 | 72 |


$[\mathrm{D}]$ Suppressed for a county designation reported on the $2015 \mathrm{D}-400$ form for which fewer than twenty ( 20 ) D-400 forms were filed with a reported FAGI value of at least $\$ 150 \mathrm{~K}$.


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.
 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.
Out-of-state category also includes twenty-three (23) returns with a total net tax liability of $\mathbf{\$ 1 1 , 2 6 9}$ for which county designation is indeterminable.

| County | TotalReturns Filed[CombinedFilingStatuses] |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Single |  |  |  |  | Married Filing Jointly/ <br> Surviving Spouse |  |  |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  |  |  | Tax year 2015 |  | Tax year 2014 |  | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 15 / 14 \end{array}$ | Tax year 2015 |  | Tax year 2014 |  | $\begin{gathered} \% \\ \text { \% } \\ \text { change } \\ 15 / 14 \end{gathered}$ | Tax year 2015 |  | Tax year 2014 |  | \% change 15/14 | Tax year 2015 |  | Tax year 2014 |  | $\begin{array}{\|c} \text { \% } \\ \text { change } \\ 15 / 14 \\ \hline \end{array}$ |
|  |  |  | $\underset{[\#]}{\substack{\text { Returns } \\ \hline}}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { [\#] } \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ |  | Returns [\#] | $\begin{gathered} \% \\ \text { of } \\ \text { county } \end{gathered}$ | Returns <br> [\#] | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | Returns [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ |  | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | Returns [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ {[\#]} \end{gathered}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  |
|  | Number of | Returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alamance | 66,536 | 64,438 | 27,593 | 415\% | 26,250 | 40.7\% | $51 \%$ | 24,617 | 37.0\% | 24,361 | 378\% | 1.1\% | 1,341 | 2.0\% | 1,221 | 1.9\% | 9.8\% | 12,985 | 19.5\% | 12,606 | 19.6\% | 3.0\% |
| Alexander | 15,167 | 14,889 | 6,018 | 39.7\% | 5,768 | 38.7\% | $43 \%$ | 6,896 | 45.5\% | 6,955 | 46.7\% | -0.8\% | 281 | 1.9\% | 268 | 1.8\% | 4.9\% | 1,972 | 13.0\% | 1,898 | 12.7\% | 3.9\% |
| Alleghany | 4,286 | 4,241 | 1,563 | 365\% | 1,535 | 36.2\% | $18 \%$ | 2,107 | 49.2\% | 2,117 | 49 9\% | -0.5\% | 57 | 1.3\% | 63 | 1.5\% | -9.5\% | 559 | 13.0\% | 526 | 12.4\% | 6.3\% |
| Anson....... | 8,980 | 8,819 | 3,522 | 39.2\% | 3,462 | 39.3\% | 1.7\% | 2,545 | 28.3\% | 2,580 | 293\% | -1.4\% | 168 | 1.9\% | 175 | 2.0\% | -4.0\% | 2,745 | 30.6\% | 2,602 | 29.5\% | 5.5\% |
| Ashe...... | 10,316 | 10,084 | 3,886 | 37.7\% | 3,693 | 36.6\% | 5.2\% | 5,125 | 49.7\% | 5,087 | 50.4\% | 0.7\% | 173 | 1.7\% | 153 | 1.5\% | 13.1\% | 1,132 | 11.0\% | 1,151 | 11.4\% | -1.7\% |
| Avery | 6,142 | 6,072 | 2,601 | 423\% | 2,529 | 41.7\% | 28\% | 2,767 | 45.1\% | 2,792 | 46.0\% | -0.9\% | 133 | 2.2\% | 117 | 1.9\% | 13.7\% | 641 | 10.4\% | 634 | 10.4\% | 1.1\% |
| Beaufor | 19,567 | 19,383 | 7,536 | 385\% | 7,310 | 37.7\% | $31 \%$ | 7,792 | 39.8\% | 7,900 | $408 \%$ | -1.4\% | 443 | 2.3\% | 395 | 2.0\% | 12.2\% | 3,796 | 19.4\% | 3,778 | 19.5\% | 0.5\% |
| Bertie... | 7,239 | 7,236 | 2,685 | 37 \% | 2,622 | 36.2\% | 2.4\% | 2,165 | 29.9\% | 2,196 | 303\% | -1.4\% | 163 | 2.3\% | 179 | 2.5\% | -8.9\% | 2,226 | 30.8\% | 2,239 | 30.9\% | -0.6\% |
| Bladen... | 11,651 | 11,712 | 4,265 | 36.6\% | 4,153 | 35.5\% | 2.7\% | 4,043 | 34.7\% | 4,088 | 349\% | -1.1\% | 258 | 2.2\% | 232 | 2.0\% | 11.2\% | 3,085 | 26.5\% | 3,239 | 27.7\% | -4.8\% |
| Brunswick. . | 51,505 | 49,059 | 19,680 | 38.2\% | 18,563 | 37.8\% | 6.0\% | 24,948 | 48.4\% | 23,847 | 48.6\% | 4.6\% | 1,055 | 2.0\% | 915 | 1.9\% | 15.3\% | 5,822 | 11.3\% | 5,734 | 11.7\% | 1.5\% |
| Buncombe... | 113,320 | 110,094 | 55,778 | 49.2\% | 53,479 | 48.6\% | 43\% | 42,135 | 37.2\% | 41,467 | 37.7\% | 1.6\% | 2,064 | 1.8\% | 1,962 | 1.8\% | 5.2\% | 13,343 | 11.8\% | 13,186 | 12.0\% | 1.2\% |
| Burke.... | 34,014 | 33,471 | 14,079 | 41.4\% | 13,555 | 40.5\% | $39 \%$ | 13,854 | 40.7\% | 13,943 | 41.7\% | -0.6\% | 632 | 1.9\% | 595 | 1.8\% | 6.2\% | 5,449 | 16.0\% | 5,378 | 16.1\% | 1.3\% |
| Cabarrus.. | 83,339 | 79,604 | 32,995 | 39.6\% | 30,817 | 38.7\% | $71 \%$ | 35,603 | 42.7\% | 34,696 | 43.6\% | 2.6\% | 1,563 | 1.9\% | 1,462 | 1.8\% | 6.9\% | 13,178 | 15.8\% | 12,629 | 15.9\% | 4.3\% |
| Caldwell.. | 31,102 | 30,497 | 12,087 | 389\% | 11,565 | 37.9\% | $45 \%$ | 13,313 | 42.8\% | 13,351 | 43 8\% | -0.3\% | 655 | 2.1\% | 649 | 2.1\% | 0.9\% | 5,047 | 16.2\% | 4,932 | 16.2\% | 2.3\% |
| Camden.... . | 3,954 | 3,906 | 1,455 | 368\% | 1,409 | 36.1\% | 33\% | 1,976 | 50.0\% | 1,958 | $501 \%$ | 0.9\% | 113 | 2.9\% | 133 | 3.4\% | -15.0\% | 410 | 10.4\% | 406 | 10.4\% | 1.0\% |
| Carteret. | 29,171 | 28,880 | 12,487 | 428\% | 12,217 | 42.3\% | 2.2\% | 12,761 | 43.7\% | 12,761 | 44.2\% | 0.0\% | 637 | 2.2\% | 605 | 2.1\% | 5.3\% | 3,286 | 11.3\% | 3,297 | 11.4\% | -0.3\% |
| Caswell. | 8,750 | 8,621 | 3,361 | 38.4\% | 3,240 | 37.6\% | 3.7\% | 3,524 | 40.3\% | 3,560 | 41 3\% | -1.0\% | 204 | 2.3\% | 179 | 2.1\% | 14.0\% | 1,661 | 19.0\% | 1,642 | 19.0\% | 1.2\% |
| Catawba. | 71,028 | 69,432 | 30,312 | 42.7\% | 28,943 | 41.7\% | 4.7\% | 28,698 | 40.4\% | 28,697 | 41 3\% | 0.0\% | 1,330 | 1.9\% | 1,271 | 1.8\% | 4.6\% | 10,688 | 15.0\% | 10,521 | 15.2\% | 1.6\% |
| Chatham. | 30,120 | 29,083 | 11,466 | 38 1\% | 11,085 | 38.1\% | 3.4\% | 14,123 | 46.9\% | 13,604 | $468 \%$ | 3.8\% | 577 | 1.9\% | 511 | 1.8\% | 12.9\% | 3,954 | 13.1\% | 3,883 | 13.4\% | 1.8\% |
| Cherokee..... | 10,193 | 9,845 | 3,968 | 389\% | 3,706 | 37.6\% | 71\% | 4,806 | 47.2\% | 4,760 | 483\% | 1.0\% | 168 | 1.6\% | 176 | 1.8\% | -4.5\% | 1,251 | 12.3\% | 1,203 | 12.2\% | 4.0\% |
| Chowan.. | 5,936 | 5,846 | 2,292 | 38.6\% | 2,188 | 37.4\% | 48\% | 2,308 | 38.9\% | 2,359 | 40.4\% | -2.2\% | 146 | 2.5\% | 137 | 2.3\% | 6.6\% | 1,190 | 20.0\% | 1,162 | 19.9\% | 2.4\% |
| Clay... | 4,099 | 3,968 | 1,510 | 368\% | 1,426 | 35.9\% | $59 \%$ | 2,082 | 50.8\% | 2,071 | 52.2\% | 0.5\% | 83 | 2.0\% | 77 | 1.9\% | 7.8\% | 424 | 10.3\% | 394 | 9.9\% | 7.6\% |
| Cleveland | 39,562 | 38,740 | 15,752 | 39 \%\% | 15,120 | 39.0\% | 4.2\% | 15,557 | 39.3\% | 15,647 | 40.4\% | -0.6\% | 640 | 1.6\% | 664 | 1.7\% | -3.6\% | 7,613 | 19.2\% | 7,309 | 18.9\% | 4.2\% |
| Columbus | 19,521 | 19,408 | 7,179 | $368 \%$ | 6,960 | 35.9\% | $31 \%$ | 6,948 | 35.6\% | 7,076 | 36 5\% | -1.8\% | 407 | 2.1\% | 416 | 2.1\% | -2.2\% | 4,987 | 25.5\% | 4,956 | 25.5\% | 0.6\% |
| Craven......... | 38,804 | 38,082 | 15,286 | 39.4\% | 14,768 | 38.8\% | $35 \%$ | 16,215 | 41.8\% | 16,364 | 43.0\% | -0.9\% | 1,112 | 2.9\% | 905 | 2.4\% | 22.9\% | 6,191 | 16.0\% | 6,045 | 15.9\% | 2.4\% |
| Cumberland | 111,608 | 109,512 | 45,268 | 40.6\% | 43,934 | 40.1\% | 3.0\% | 36,877 | 33.0\% | 37,062 | 338\% | -0.5\% | 4,058 | 3.6\% | 3,830 | 3.5\% | 6.0\% | 25,405 | 22.8\% | 24,686 | 22.5\% | 2.9\% |
| Currituck. | 9,841 | 9,584 | 3,934 | 40.0\% | 3,816 | 39.8\% | $31 \%$ | 4,608 | 46.8\% | 4,502 | 47.0\% | 2.4\% | 269 | 2.7\% | 256 | 2.7\% | 5.1\% | 1,030 | 10.5\% | 1,010 | 10.5\% | 2.0\% |
| Dare.... | 17,504 | 17,191 | 8,261 | 47.2\% | 8,137 | 47.3\% | $15 \%$ | 6,957 | 39.7\% | 6,860 | 39 9\% | 1.4\% | 423 | 2.4\% | 418 | 2.4\% | 1.2\% | 1,863 | 10.6\% | 1,776 | 10.3\% | 4.9\% |
| Davidson. | 68,422 | 66,934 | 26,915 | 39 \% | 25,719 | 38.4\% | 4.7\% | 29,125 | 42.6\% | 29,092 | 43 5\% | 0.1\% | 1,210 | 1.8\% | 1,209 | 1.8\% | 0.1\% | 11,172 | 16.3\% | 10,914 | 16.3\% | 2.4\% |
| Davie........... | 17,895 | 17,339 | 6,856 | 38 3\% | 6,422 | 37.0\% | 68\% | 8,544 | 47.7\% | 8,426 | 48.6\% | 1.4\% | 272 | 1.5\% | 326 | 1.9\% | -16.6\% | 2,223 | 12.4\% | 2,165 | 12.5\% | 2.7\% |
| Duplin.. | 20,157 | 20,158 | 7,103 | 35.2\% | 7,057 | 35.0\% | 0.7\% | 7,094 | 35.2\% | 7,125 | 353\% | -0.4\% | 383 | 1.9\% | 429 | 2.1\% | -10.7\% | 5,577 | 27.7\% | 5,547 | 27.5\% | 0.5\% |
| Durham..... | 128,802 | 125,787 | 62,497 | 485\% | 60,020 | 47.7\% | $41 \%$ | 38,540 | 29.9\% | 37,569 | 29 9\% | 2.6\% | 3,159 | 2.5\% | 3,027 | 2.4\% | 4.4\% | 24,606 | 19.1\% | 25,171 | 20.0\% | -2.2\% |
| Edgecombe... | 19,735 | 19,611 | 8,143 | 41 \% \% | 8,022 | 40.9\% | $15 \%$ | 4,963 | 25.1\% | 4,982 | 25.4\% | -0.4\% | 389 | 2.0\% | 367 | 1.9\% | 6.0\% | 6,240 | 31.6\% | 6,240 | 31.8\% | 0.0\% |
| Forsyth..... | 155,222 | 151,536 | 67,844 | 43.7\% | 65,271 | 43.1\% | $39 \%$ | 55,570 | 35.8\% | 55,304 | 36 5\% | 0.5\% | 3,010 | 1.9\% | 2,855 | 1.9\% | 5.4\% | 28,798 | 18.6\% | 28,106 | 18.5\% | 2.5\% |
| Franklin...... | 23,523 | 22,593 | 8,906 | 379\% | 8,343 | 36.9\% | 6.7\% | 9,725 | 41.3\% | 9,469 | 419\% | 2.7\% | 556 | 2.4\% | 580, | 2.6\% | -4.1\% | 4,336 | 18.4\% | 4,201 | 18.6\% | 3.2\% |
| Gaston | 88,905 | 85,956 | 37,231 | 41 \%\% | 35,186 | 40.9\% | 58\% | 34,247 | 38.5\% | 33,969 | 39 5\% | 0.8\% | 1,538 | 1.7\% | 1,523 | 1.8\% | 1.0\% | 15,889 | 17.9\% | 15,278 | 17.8\% | 4.0\% |
| Gates..... | 3,964 | 3,885 | 1,518 | $383 \%$ | 1,447 | 37.2\% | $49 \%$ | 1,658 | 41.8\% | 1,661 | 42 8\% | -0.2\% | 117 | 3.0\% | 112 | 2.9\% | 4.5\% | 671 | 16.9\% | 665 | 17.1\% | 0.9\% |
| Graham. | 2,967 | 2,959 | 1,175 | 39.6\% | 1,159 | 39.2\% | 1.4\% | 1,381 | 46.5\% | 1,403 | 47.4\% | -1.6\% | 39 | 1.3\% | 25 | 0.8\% | 56.0\% | 372 | 12.5\% | 372 | 12.6\% | 0.0\% |
| Granville. | 23,286 | 22,496 | 9,155 | 39 \% | 8,581 | 38.1\% | 6.7\% | 8,769 | 37.7\% | 8,683 | 38.6\% | 1.0\% | 617 | 2.6\% | 584 | 2.6\% | 5.7\% | 4,745 | 20.4\% | 4,648 | 20.7\% | 2.1\% |
| Greene....... .. | 6,654 | 6,594 | 2,477 | 37.2\% | 2,366 | 35.9\% | 4.7\% | 2,355 | 35.4\% | 2,390 | 36.2\% | -1.5\% | 147 | 2.2\% | 138 | 2.1\% | 6.5\% | 1,675 | 25.2\% | 1,700 | 25.8\% | -1.5\% |
| Guilford. | 217,054 | 212,454 | 97,866 | 45 \% \% | 94,770 | 44.6\% | 33\% | 74,727 | 34.4\% | 74,339 | 35.0\% | 0.5\% | 4,405 | 2.0\% | 4,294 | 2.0\% | 2.6\% | 40,056 | 18.5\% | 39,051 | 18.4\% | 2.6\% |
| Halifax... | 20,207 | 20,158 | 7,956 | 39.4\% | 7,792 | 38.7\% | $21 \%$ | 5,684 | 28.1\% | 5,799 | 28 8\% | -2.0\% | 430 | 2.1\% | 446 | 2.2\% | -3.6\% | 6,137 | 30.4\% | 6,121 | 30.4\% | 0.3\% |
| Harnett...... | 41,574 | 39,838 | 15,368 | 37.0\% | 14,468 | 36.3\% | 6.2\% | 16,667 | 40.1\% | 16,357 | 41 \% | 1.9\% | 1,231 | 3.0\% | 1,120 | 2.8\% | 9.9\% | 8,308 | 20.0\% | 7,893 | 19.8\% | 5.3\% |
| Haywood...... | 25,372 | 24,769 | 10,775 | 42 \% | 10,514 | 42.4\% | $25 \%$ | 11,310 | 44.6\% | 11,136 | 45.0\% | 1.6\% | 449 | 1.8\% | 387 | 1.6\% | 16.0\% | 2,838 | 11.2\% | 2,732 | 11.0\% | 3.9\% |
| Henderson.. . | 48,772 | 47,333 | 20,617 | 42 \% | 19,655 | 41.5\% | 49\% | 21,990 | 45.1\% | 21,557 | 45 5\% | 2.0\% | 878 | 1.8\% | 892 | 1.9\% | -1.6\% | 5,287 | 10.8\% | 5,229 | 11.0\% | 1.1\% |
| Hertford.. | 7,556 | 7,607 | 2,934 | 38 8\% | 2,931 | 38.5\% | 0 1\% | 2,226 | 29.5\% | 2,248 | 29.6\% | -1.0\% | 169 | 2.2\% | 175 | 2.3\% | -3.4\% | 2,227 | 29.5\% | 2,253 | 29.6\% | -1.2\% |
| Hoke.... | 15,978 | 15,411 | 5,392 | 33.7\% | 5,011 | 32.5\% | 7.6\% | 5,410 | 33.9\% | 5,333 | 34.6\% | 1.4\% | 609 | 3.8\% | 632 | 4.1\% | -3.6\% | 4,567 | 28.6\% | 4,435 | 28.8\% | 3.0\% |
| Hyde......... | 1,775 | 1,775 | 737 | 41 5\% | 746 | 42.0\% | -1.2\% | 659 | 37.1\% | 657 | 37.0\% | 0.3\% | 41 | 2.3\% | 30 | 1.7\% | 36.7\% | 338 | 19.0\% | 342 | 19.3\% | -1.2\% |
| Iredell..... | 72,368 | 69,835 | 29,699 | 41.0\% | 28,250 | 40.5\% | $51 \%$ | 31,282 | 43.2\% | 30,685 | 439\% | 1.9\% | 1,333 | 1.8\% | 1,255 | 1.8\% | 6.2\% | 10,054 | 13.9\% | 9,645 | 13.8\% | 4.2\% |
| Jackson.... | 14,011 | 13,522 | 6,471 | 46.2\% | 6,043 | 44.7\% | $71 \%$ | 5,659 | 40.4\% | 5,598 | 41.4\% | 1.1\% | 286 | 2.0\% | 286 | 2.1\% | 0.0\% | 1,595 | 11.4\% | 1,595 | 11.8\% | 0.0\% |


| County | TotalReturns Filed[CombinedFilingStatuses] |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Single |  |  |  |  | Married Filing Jointly/ <br> Surviving Spouse |  |  |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  |  |  | Tax year 2015 |  | Tax year 2014 |  | $\begin{gathered} \% \\ \text { change } \\ 15 / 14 \end{gathered}$ | Tax year 2015 |  | Tax year 2014 |  | $\begin{gathered} \% \\ \text { change } \\ 15 / 14 \end{gathered}$ | Tax year 2015 |  | Tax year 2014 |  | $\begin{gathered} \% \\ \text { change } \\ 15 / 14 \end{gathered}$ | Tax year 2015 |  | Tax year 2014 |  | $\begin{aligned} & \text { \% } \\ & \text { change } \\ & 15 / 14 \end{aligned}$ |
|  |  |  | $\begin{gathered} \text { Returns } \\ {[\#]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{aligned} & \text { Returns } \\ & {[\#]} \end{aligned}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ |  | $\begin{array}{\|c} \text { Returns } \\ {[\#]} \end{array}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ | Returns <br> [\#] | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | Returns [\#] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ | Returns$[\#]$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | $\begin{gathered} \text { Returns } \\ {[\#]} \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ {[\#]} \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ |  |
|  | Number of Returns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Johnston | 74,997 | 71,946 | 27,854 | 37 1\% | 26,234 | 36.5\% | 6.2\% | 32,732 | 43.6\% | 31,760 | 44 \% | 3.1\% | 1,739 | 2.3\% | 1,621 | 2.3\% | 7.3\% | 12,672 | 16.9\% | 12,331 | 17.1\% | 2.8\% |
| Jon | 3,472 | 3,438 | 1,374 | 39.6\% | 1,358 | 39.5\% | 1.2\% | 1,354 | 39.0\% | 1,381 | 40.2 | -2.0\% | 83 | 2.4 | 64 | 1.9\% | 29.7\% | 661 | 19.0\% | 635 | 18.5\% | 4.1\% |
| Lee. | 24,154 | 23,711 | 9,554 | 39.6\% | 9,064 | 38.2\% | 5.4\% | 9,012 | 37.3\% | 8,953 | 378\% | 0.7\% | 422 | 1.7\% | 422 | 1.8\% | 0.0\% | 5,166 | 21.4\% | 5,272 | 22.2\% | -2.0\% |
| Lenoir. | 23,161 | 23,099 | 9,208 | 39 \%\% | 9,081 | 39.3\% | 1.4\% | 7,389 | 31.9\% | 7,446 | 32.2\% | -0.8\% | 531 | 2.3\% | 529 | 2.3\% | 0.4\% | 6,033 | 26.0\% | 6,043 | 26.2\% | -0.2\% |
| Lincoln.... | 31,286 | 30,129 | 12,077 | 38.6\% | 11,360 | 37.7\% | 63\% | 14,700 | 47.0\% | 14,336 | 47.6\% | 2.5\% | 5381 | 1.7\% | 516 | 1.7\% | 4.3\% | 3,971 | 12.7\% | 3,917 | 13.0\% | 1.4\% |
| Macon. | 13,863 | 13,600 | 5,800 | $418 \%$ | 5,582 | 41.0\% | 39\% | 6,303 | 45.5\% | 6,321 | 465\% | -0.3\% | 270 | 1.9\% | 231 | 1.7\% | 16.9\% | 1,490 | 10.7\% | 1,466 | 10.8\% | 1.6\% |
| Madison | 8,198 | 7,948 | 3,273 | 39 9\% | 3,097 | 39.0\% | 5.7\% | 3,845 | 46.9\% | 3,802 | 47 8\% | 1.1\% | 147 | 1.8\% | 146 | 1.8\% | 0.7\% | 933 | 11.4\% | 903 | 11.4\% | 3.3\% |
| Martin... | 9,114 | 8,949 | 3,556 | 39.0\% | 3,427 | 38.3\% | $38 \%$ | 3,221 | 35.3\% | 3,261 | 36.4\% | -1.2\% | 170 | 1.9\% | 166 | 1.9\% | 2.4\% | 2,167 | 23.8\% | 2,095 | 23.4\% | 3.4\% |
| McDowell..... | 17,484 | 17,130 | 6,785 | 38 8\% | 6,598 | 38.5\% | $28 \%$ | 7,500 | 42.9\% | 7,450 | 43 5\% | 0.7\% | 343 | 2.0\% | 307 | 1.8\% | 11.7\% | 2,856 | 16.3\% | 2,775 | 16.2\% | 2.9\% |
| Mecklenburg | 445,421 | 430,680 | 213,532 | 479\% | 203,244 | 47.2\% | $51 \%$ | 144,542 | 32.5\% | 141,630 | 329\% | 2.1\% | 8,930 | 2.0\% | 8,606 | 2.0\% | 3.8\% | 78,417 | 17.6\% | 77,200 | 17.9\% | 1.6\% |
| Mitchell........ | 5,874 | 5,725 | 2,164 | 368\% | 2,065 | 36.1\% | 48\% | 2,934 | 49.9\% | 2,932 | 51.2\% | 0.1\% | 106 | 1.8\% | 104 | 1.8\% | 1.9\% | 670 | 11.4\% | 624 | 10.9\% | 7.4\% |
| Montgomery | 9,625 | 9,619 | 3,645 | 379\% | 3,533 | 36.7\% | 3.2\% | 3,650 | 37.9\% | 3,687 | 383\% | -1.0\% | 123 | 1.3\% | 120 | 1.2\% | 2.5\% | 2,207 | 22.9\% | 2,279 | 23.7\% | -3.2\% |
| Moore... | 38,238 | 37,555 | 15,148 | 39.6\% | 14,767 | 39.3\% | 2.6\% | 17,211 | 45.0\% | 17,028 | 45 3\% | 1.1\% | 935 | 2.4\% | 879 | 2.3\% | 6.4\% | 4,944 | 12.9\% | 4,881 | 13.0\% | 1.3\% |
| Nash..... | 39,496 | 39,112 | 16,251 | 41 \% | 15,809 | 40.4\% | $28 \%$ | 13,059 | 33.1\% | 13,216 | 338\% | -1.2\% | 840 | 2.1\% | 826 | 2.1\% | 1.7\% | 9,346 | 23.7\% | 9,261 | 23.7\% | 0.9\% |
| New Hanover | 93,123 | 90,323 | 46,222 | 49.6\% | 44,200 | 48.9\% | 4.6\% | 33,518 | 36.0\% | 32,856 | 36.4\% | 2.0\% | 1,999 | 2.1\% | 1,918 | 2.1\% | 4.2\% | 11,384 | 12.2\% | 11,349 | 12.6\% | 0.3\% |
| Northampton | 7,062 | 7,080 | 2,803 | 39.7\% | 2,793 | 39.4\% | 0.4\% | 2,087 | 29.6\% | 2,124 | 30.0\% | -1.7\% | 148 | 2.1\% | 141 | 2.0\% | 5.0\% | 2,024 | 28.7\% | 2,022 | 28.6\% | 0.1\% |
| Onslow..... | 55,859 | 53,622 | 21,602 | 38.7\% | 20,673 | 38.6\% | $45 \%$ | 23,359 | 41.8\% | 22,816 | 425\% | 2.4\% | 2,531 | 4.5\% | 2,218 | 4.1\% | 14.1\% | 8,367 | 15.0\% | 7,915 | 14.8\% | 5.7\% |
| Orange... | 54,544 | 53,358 | 25,192 | 46.2\% | 24,464 | 45.8\% | 3.0\% | 22,078 | 40.5\% | 21,729 | 40.7\% | 1.6\% | 1,150 | 2.1\% | 1,086 | 2.0\% | 5.9\% | 6,124 | 11.2\% | 6,079 | 11.4\% | 0.7\% |
| Pamlico. | 5,008 | 4,993 | 1,892 | $378 \%$ | 1,851 | 37.1\% | 2.2\% | 2,261 | 45.1\% | 2,286 | 45 8\% | -1.1\% | 101 | 2.0\% | 93 | 1.9\% | 8.6\% | 754 | 15.1\% | 763 | 15.3\% | -1.2\% |
| Pasquotank... | 15,283 | 14,842 | 6,396 | 41 \% | 6,048 | 40.7\% | 58\% | 5,511 | 36.1\% | 5,498 | 37.0\% | 0.2\% | 421 | 2.8\% | 3971 | 2.7\% | 6.0\% | 2,955 | 19.3\% | 2,899 | 19.5\% | 1.9\% |
| Pender.......... | 22,322 | 21,340 | 8,368 | 375\% | 7,853 | 36.8\% | 6.6\% | 9,921 | 44.4\% | 9,502 | 44 5\% | 4.4\% | 506 | 2.3\% | 525 | 2.5\% | -3.6\% | 3,527 | 15.8\% | 3,460 | 16.2\% | 1.9\% |
| Perquimans.. | 5,065 | 5,002 | 1,800 | 35 5\% | 1,706 | 34.1\% | $55 \%$ | 2,354 | 46.5\% | 2,370 | 47.4\% | -0.7\% | 131 | 2.6\% | 143 | 2.9\% | -8.4\% | 780 | 15.4\% | 783 | 15.7\% | -0.4\% |
| Person.......... | 15,972 | 15,678 | 6,364 | $398 \%$ | 6,129 | 39.1\% | $38 \%$ | 6,176 | 38.7\% | 6,171 | 39.4\% | 0.1\% | 334 | 2.1\% | 302 | 1.9\% | 10.6\% | 3,098 | 19.4\% | 3,076 | 19.6\% | 0.7\% |
| Pitt... | 64,505 | 63,418 | 28,310 | 43 9\% | 27,480 | 43.3\% | 3.0\% | 21,221 | 32.9\% | 21,186 | 33.4\% | 0.2\% | 1,409 | 2.2\% | 1,371 | 2.2\% | 2.8\% | 13,565 | 21.0\% | 13,381 | 21.1\% | 1.4\% |
| Polk............. | 8,038 | 7,921 | 3,425 | 42.6\% | 3,314 | 41.8\% | 33\% | 3,712 | 46.2\% | 3,702 | 46.7\% | 0.3\% | 135 | 1.7\% | 134 | 1.7\% | 0.7\% | 766 | 9.5\% | 771 | 9.7\% | -0.6\% |
| Randolph..... | 59,247 | 58,044 | 22,914 | 38.7\% | 21,956 | 37.8\% | 4.4\% | 25,256 | 42.6\% | 25,215 | 43.4\% | 0.2\% | 964 | 1.6\% | 940 | 1.6\% | 2.6\% | 10,113 | 17.1\% | 9,933 | 17.1\% | 1.8\% |
| Richmond... | 17,393 | 17,124 | 6,837 | 39 \% | 6,584 | 38.4\% | $38 \%$ | 5,599 | 32.2\% | 5,678 | 33.2\% | -1.4\% | 320 | 1.8\% | 330 | 1.9\% | -3.0\% | 4,637 | 26.7\% | 4,532 | 26.5\% | 2.3\% |
| Robeson........ | 44,204 | 43,968 | 16,227 | 36.7\% | 15,661 | 35.6\% | 3.6\% | 12,136 | 27.5\% | 12,240 | 278\% | -0.8\% | 785 | 1.8\% | 770 | 1.8\% | 1.9\% | 15,056 | 34.1\% | 15,297 | 34.8\% | -1.6\% |
| Rockingham. | 36,982 | 36,593 | 14,642 | 39.6\% | 14,246 | 38.9\% | $28 \%$ | 14,966 | 40.5\% | 15,041 | 41 \% | -0.5\% | 758 | 2.0\% | 702 | 1.9\% | 8.0\% | 6,616 | 17.9\% | 6,604 | 18.0\% | 0.2\% |
| Rowan.......... | 57,668 | 56,110 | 23,467 | 40.7\% | 22,435 | 40.0\% | 4.6\% | 23,046 | 40.0\% | 22,965 | 409\% | 0.4\% | 986 | 1.7\% | 970 | 1.7\% | 1.6\% | 10,169 | 17.6\% | 9,740 | 17.4\% | 4.4\% |
| Rutherford... | 24,409 | 23,915 | 9,455 | 38.7\% | 9,002 | 37.6\% | 5.0\% | 10,609 | 43.5\% | 10,719 | 448\% | -1.0\% | 420 | 1.7\% | 401 | 1.7\% | 4.7\% | 3,925 | 16.1\% | 3,793 | 15.9\% | 3.5\% |
| Sampson....... | 24,591 | 24,865 | 8,539 | 34.7\% | 8,568 | 34.5\% | -03\% | 8,671 | 35.3\% | 8,689 | 349\% | -0.2\% | 472 | 1.9\% | 464 | 1.9\% | 1.7\% | 6,909 | 28.1\% | 7,144 | 28.7\% | -3.3\% |
| Scotland.. | 13,211 | 12,988 | 4,848 | 36.7\% | 4,626 | 35.6\% | $48 \%$ | 3,932 | 29.8\% | 4,056 | 31.2\% | -3.1\% | 225 | 1.7\% | 201 | 1.5\% | 11.9\% | 4,206 | 31.8\% | 4,105 | 31.6\% | 2.5\% |
| Stanly... | 24,701 | 24,166 | 9,998 | 40 \%\% | 9,621 | 39.8\% | $39 \%$ | 10,655 | 43.1\% | 10,622 | 44.0\% | 0.3\% | 454 | 1.8\% | 407 | 1.7\% | 11.5\% | 3,594 | 14.6\% | 3,516 | 14.5\% | 2.2\% |
| Stokes........... | 19,285 | 18,318 | 7,625 | 39 5\% | 7,100 | 38.8\% | 7.4\% | 8,990 | 46.6\% | 8,673 | 473\% | 3.7\% | 350 | 1.8\% | 310 | 1.7\% | 12.9\% | 2,320 | 12.0\% | 2,235 | 12.2\% | 3.8\% |
| Surry.... | 27,196 | 27,474 | 10,527 | 38.7\% | 10,410 | 37.9\% | $11 \%$ | 12,285 | 45.2\% | 12,661 | 46 \% | -3.0\% | 461 | 1.7\% | 459 | 1.7\% | 0.4\% | 3,923 | 14.4\% | 3,944 | 14.4\% | -0.5\% |
| Swain........... | 6,807 | 6,733 | 3,039 | 44.6\% | 2,984 | 44.3\% | $18 \%$ | 2,350 | 34.5\% | 2,364 | $351 \%$ | -0.6\% | 150 | 2.2\% | 137 | 2.0\% | 9.5\% | 1,268 | 18.6\% | 1,248 | 18.5\% | 1.6\% |
| Transylvania | 12,919 | 12,540 | 5,329 | 41.2\% | 5,034 | 40.1\% | $59 \%$ | 6,052 | 46.8\% | 5,990 | 47 8\% | 1.0\% | 232 | \% | 232 | 1.9\% | 0.0\% | 1,306 | 10.1\% | 1,284 | 10.2\% | 1.7\% |
| Tyrrell.......... | 1,488 | 1,444 | 609 | 40 9\% | 583 | 40.4\% | $45 \%$ | 472 | 31.7\% | 476 | 33.0\% | -0.8\% | 38 | 2.6\% | 27 | 1.9\% | 40.7\% | 369 | 24.8\% | 358 | 24.8\% | 3.1\% |
| Union........... | 88,020 | 84,971 | 31,950 | 363\% | 30,473 | 35.9\% | $48 \%$ | 42,944 | 48.8\% | 41,765 | 49.2\% | 2.8\% | 1,657 | 1.9\% | 1,648 | 1.9\% | 0.5\% | 11,469 | 13.0\% | 11,085 | 13.0\% | 3.5\% |
| Vance... | 17,370 | 17,139 | 6,692 | 385\% | 6,494 | 37.9\% | 3.0\% | 4,799 | 27.6\% | 4,810 | $281 \%$ | -0.2\% | 349 | 2.0\% | 351 | 2.0\% | -0.6\% | 5,530 | 31.8\% | 5,484 | 32.0\% | 0.8\% |
| Wake..... | 440,840 | 425,954 | 195,851 | 44.4\% | 186,888 | 43.9\% | $48 \%$ | 177,522 | 40.3\% | 172,996 | 40.6\% | 2.6\% | 9,119 | 2.1\% | 8,453 | 2.0\% | 7.9\% | 58,348 | 13.2\% | 57,617 | 13.5\% | 1.3\% |
| Warren......... | 6,085 | 5,991 | 2,368 | 38 9\% | 2,248 | 37.5\% | $53 \%$ | 1,756 | 28.9\% | 1,786 | 29 8\% | -1.7\% | 124 | 2.0\% | 116 | 1.9\% | 6.9\% | 1,837 | 30.2\% | 1,841 | 30.7\% | -0.2\% |
| Washington.. | 4,670 | 4,658 | 1,838 | 39.4\% | 1,794 | 38.5\% | $25 \%$ | 1,559 | 33.4\% | 1,583 | 34.0\% | -1.5\% | 71 | 1.5\% | 86 | 1.8\% | -17.4\% | 1,202 | 25.7\% | 1,195 | 25.7\% | 0.6\% |
| Watauga....... | 18,117 | 17,469 | 8,967 | 49 5\% | 8,471 | 48.5\% | 59\% | 7,611 | 42.0\% | 7,512 | 43.0\% | 1.3\% | 330 | 1.8\% | 318 | 1.8\% | 3.8\% | 1,209 | 6.7\% | 1,168 | 6.7\% | 3.5\% |
| Wayne.... | 44,561 | 44,210 | 17,533 | 39 3\% | 17,270 | 39.1\% | 15\% | 15,788 | 35.4\% | 15,930 | 36.0\% | -0.9\% | 1,247 | 2.8\% | 1,221 | 2.8\% | 2.1\% | 9,993 | 22.4\% | 9,789 | 22.1\% | 2.1\% |
| Wilkes.... | 27,027 | 26,713 | 10,410 | 385\% | 10,100 | 37.8\% | $31 \%$ | 12,492 | 46.2\% | 12,551 | 47.0\% | -0.5\% | 411 | 1.5\% | 430 | 1.6\% | -4.4\% | 3,714 | 13.7\% | 3,632 | 13.6\% | 2.3\% |
| Wilson.... | 36,369 | 35,931 | 14,404 | 39.6\% | 14,005 | 39.0\% | $28 \%$ | 11,857 | 32.6\% | 11,893 | $331 \%$ | -0.3\% | 776 | 2.1\% | 734 | 2.0\% | 5.7\% | 9,332 | 25.7\% | 9,299 | 25.9\% | 0.4\% |
| Yadkin.......... | 15,464 | 15,268 | 6,086 | 39.4\% | 5,864 | 38.4\% | $38 \%$ | 7,123 | 46.1\% | 7,142 | $468 \%$ | -0.3\% | 265 | 1.7\% | 246 | 1.6\% | 7.7\% | 1,990 | 12.9\% | 2,016 | 13.2\% | -1.3\% |
| Yancey ......... | 7,014 | 6,882 | 2,590 | 369\% | 2,539 | 36.9\% | 2.0\% | 3,501 | 49.9\% | 3,468 | 50.4\% | 1.0\% | 141 | 2.0\% | 134 | 1.9\% | 5.2\% | 782 | 11.1\% | 741 | 10.8\% | 5.5\% |
| Out-of State. | 511,842 | 504,221 | 216,102 | 42.2\% | 209,928 | 41.6\% | 29\% | 233,196 | 45.6\% | 225,681 | 448\% | 3.3\% | 16,737 | 3.3\% | 23,574 | 4.7\% | -29.0\% | 45,807 | 8.9\% | 45,038 | 8.9\% | 1.7\% |
| Totals........ | 4,566,098 | 4,454,154 | 1,935,896 | 42.4\% | 1,858,637 | 41.7\% | 4.2\% | 1,787,752 | 39.2\% | 1,762,392 | 39.6\% | 1.4\% | 102,305 | 2.2\% | 105,182 | 2.4\% | -2.7\% | 740,145 | 16.2\% | 727,943 | 16.3\% | 1.7\% |

Source: 2015 and 2014 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 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 $\mathrm{D}-400$ form using a North Carolina address. Out-of-state category also includes returns for which county designation is indeterminable.

| County | TotalNet Tax Liability[Combined Filing Statuses] |  |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Single |  |  | Married Filing Jointly/ Surviving Spouse |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  | $x$ Year | Tax Year |  | Tax year 2015 | Tax year 2014 | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 15 / 14 \\ \hline \end{array}$ | Tax year 2015 | Tax year 2014 |  | Tax year 2015 |  | Tax year 2014 |  |  | Tax year 2015 |  | Tax year 2014 |  |  |
|  | 2015 <br> Net Tax [\$] | 2014 <br> Net Tax [\$] | $\begin{array}{\|c\|} \hline \text { \% } \\ \text { change } \\ 15 / 14 \\ \hline \end{array}$ | Net $\%$ <br> Tax of <br> [\$] county | Net \% <br> Tax of <br> [\$] county |  | Net $\%$ <br> Tax of <br> [\$] county | Net \% <br> Tax of <br> $[\$]$ county |  | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \\ & \hline \end{aligned}$ | $\%$ <br> of <br> county | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | $\%$ <br> of <br> county |  | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | \% of county | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \\ & \hline \end{aligned}$ | $\%$ <br> of <br> county |  |
| Alam | 135,291,425 | 130,374,533 | 3.8\% | 30,566,296 $22.6 \%$ | 29,096,213222 ${ }^{\text {\% }}$ | 5.1\% | 90,975,112 $67.2 \%$ | 88,711,826 6 68.0\% | 2.6\% | 2,445,231 | 1.8\% | 2,118,667 | 1.6\% | 15.4\% | 11,304,786 | 8.4\% | 10,447,827 | 8.0\% | 8.2\% |
| A | 26,987,366 | 26,221,993 | 2.9\% | 5,467,576 20 | 5,215,550 19 9\% | 4.8\% | 19,491,875 $72.2 \%$ | 19,055,321 $72.7 \%$ | 2.3\% | 368,599 | 1.4\% | 395,450 | 1.5\% | -6.8\% | 1,659,316 | 6.1\% | 1,555,672 | 5.9\% | 6.7\% |
| Allegha | 6,629,816 | 6,520,318 | 1.7\% | 1,241,926 $18.7 \%$ | 1,219,292 $18.7 \%$ | 1.9\% | 4,878,461 $73.6 \%$ | 4,900,147 $75.2 \%$ | -0.4\% | 195,158 | 2.9\% | 89,533 | 1.4\% | 118.0\% | 314,271 | 4.7\% | 311,346 | 4.8\% | 0.9\% |
| Anson. | 11,249,736 | 11,204,171 | 4\% | 2,903,265 $25.8 \%$ | 2,911,962 $26.0 \%$ | -0.3\% | 6,223,288 $55.3 \%$ | 6,210,261 $55.4 \%$ | 0.2\% | 221,083 | 2.0\% | 301,321 | 2.7\% | -26.6\% | 1,902,100 | 16.9\% | 1,780,627 | 15.9\% | 6.8\% |
| Ashe..... | 15,941,386 | 15,501,632 | 2.8\% | 3,474,419\|21.8\% | 3,305,586\|21 3\% | 5.1\% | 11,297,454 $70.9 \%$ | 11,068,417 $71.4 \%$ | 2.1\% | 389,315 | 2.4\% | 392,643 | 2.5\% | -0.8\% | 780,198 | 4.9\% | 734,986 | 4.7\% | 6.2\% |
| Avery... | 9,415,314 | 9,400,660 | 0.2\% | 2,152,199!22.9\% | 2,410,670!25.6\% | -10.7\% | 6,490,900\|68.9\% | 6,377,358,67 8\% | 1.8\% | 182,111 | 1.9\% | 156,342 | 1.7\% | 16.5\% | 590,104 | 6.3\% | 456,290 | 4.9\% | 29.3\% |
| Beauf | 34, | 35,384,133 | -1.7\% | 7,146,794 | 7,036,128 19 9\% | 1.6\% | 24,248,956\|69.7\% | 25,132,776 $71.0 \%$ | -3.5\% | 667,090 | 1.9\% | 99,718 | 1.7\% | 11 | 2,705,544 | 7.8\% | 2,615,511 | 7.4 | 4\% |
| Bertie. | 9,037,449 | 8,968,268 | 0.8\% | 2,134,174\|23.6\% | 2,123,498 $23.7 \%$ | 0.5\% | 5,298,225\|58.6\% | 5,242,787 58 5\% | 1.1\% | 98,347 | 2.2 | 222,794 | 2.5\% | -11.0\% | 1,406,703 | 15.6\% | 1,379,189 | 15.4\% | 2.0\% |
| Bladen. | 17,613,076 | 16,936,170 | 4.0\% | 3,867,444 $22.0 \%$ | 3,539,095 20 9\% | 9.3\% | 11,105,607 ${ }^{\text {d }}$ 3.1\% | 10,828,984 6 | 2.6\% | 367,584 | 2.1\% | 346,583 | 2.0\% | 6.1\% | 2,272,441 | 12.9\% | 2,221, | 13.1\% | 2.3\% |
| Brunswick. | 105,738,659 | 99,516,330 | 6.3\% | 21,803,495!20.6\% | 20,107,126\|20.2\% | 8.4\% | 77,208,603 $73.0 \%$ | 73,196,050 $73.6 \%$ | 5.5\% | 1,684,853 | 1.6\% | 1,610,879 | 1.6\% | 4.6\% | 5,041,708 | 4.8\% | 4,602,275 | 4.6\% | 9.5\% |
| Buncombe. | 259,345,318 | 248,090,461 | 4.5 | 66,803,062 $25.8 \%$ | 64,749,342 26 1\% | 3.2\% | 174,611,021 $67.3 \%$ | 166,793,473\|67.2\% | 4.7\% | 3,902,375 | 1.5\% | 3,331,542 | 1.3\% | 17.1\% | 14,028,860 | 5.4\% | 13,216,104 | 5.3\% | 6.1\% |
| Burke | 54,610,108 | 52,294,178 | 4.4 | 12,311,028 ${ }^{\text {22 }}$. $5 \%$ | 11,487,883 $22.0 \%$ | 7.2\% | 36,871,800\|67.5\% | 35,757,011 $168.4 \%$ | 3.1\% | 813,181 | 1.5\% | 758,290 | 1.5\% | 7.2\% | 4,614,099 | 8.4\% | 4,290,994 | 8.2\% | 7.5\% |
| Cabarr | 214,079,321 | 201,623,911 | 6.2\% | 36,599,578 $17.1 \%$ | 36,883,560 18 3\% | -0.8\% | 159,497,626\|74.5\% | 147,951,753 $73.4 \%$ | 7.8\% | 2,986,061 | 1.4\% | 2,846,546 | 1.4\% | 4.9\% | 14,996,056 | 7.0\% | 13,942,052 | 6.9\% | 7.6\% |
| Caldwell | 50,977,605 | 48,590,879 | .9 | 11,341,622 $22.2 \%$ | 10,824,040 22 3\% | 4.8\% | 34,788,394 ${ }^{\text {6 }}$ [3.2\% | 33,159,475 | 4.9\% | 986,316 | 1.9\% | 1,015,929 | 2.1\% | -2.9\% | 3,861,273 | 7.6\% | 3,591,435 | 7.4\% | \% |
| Camden... | 6,338,245 | 6,359,490 | -0.3\% | 1,118,970,17.7\% | 1,129,011\|178\% | -0.9\% | 4,686,280,73.9\% | 4,744,024 $77.6 \%$ | -1.2\% | 189,389 | 3.0\% | 144,291 | 2.3\% | 31.3\% | 343,606 | 5.4\% | 342,164 | 5.4\% | 0.4\% |
| Carteret. | 63,044,829 | 59,778,575 | 55 | 13,143,703120.8\% | 13,120,159 21 9\% | 0.2\% | 5,657,102 $72.4 \%$ | 42,645,669 $713 \%$ | 7.1\% | 1,037,674 | 1.6 | 921,620 | 1.5\% | 12.6\% | 3,206,350 | 5.1\% | ,091,127 | 5.2\% | 3.7\% |
| Caswell. | 12,2 | 11,722,015 | 4.8\% | +2 | 24 5\% | 5\% | 7,899,301 $64.3 \%$ | 7,513,479 64 1\% | 5.1\% | 275,794 | 2.2\% | 227,740 | 1.9\% | 21.1\% | 1,129, | 9.2\% | 1,104, | 9.4\% | 2.3\% |
| Cataw | 159,389,996 | 153,131,300 | 4.1\% | 33,761,542: $21.2 \%$ | 31,798,437 $208 \%$ | 6.2\% | 113,494,733 $71.2 \%$ | 109,794,080 $71.7 \%$ | 3.4\% | 2,398,675 | 1.5\% | 2,161,593 | 1.4\% | 11.0\% | 9,735,046 | 6.1\% | 9,377,190 | 6.1\% | 3.8\% |
| Chatha | 102,931,666 | 98,581,137 | 4. | 17,358,930 $16.9 \%$ | 17,155,221 17.4\% | 1.2\% | 79,656,761 $177.4 \%$ | 76,091,800.77.2\% | 4.7\% | 1,461,642 | 1.4\% | 1,382,239 | 1.4\% | 5.7\% | 4,454,333 | 4.3\% | 3,951,877 | 4.0\% | 12.7\% |
| Cherokee. | 12,124,670 | 11,440,904 | 6.0\% | 2,779,107122.9\% | 2,583,963\|22.6\% | 7.6\% | 8,428,309 $69.5 \%$ | 8,021,152 70 1\% | 5.1\% | 210,234 | 1.7\% | 178,749 | 1.6\% | 17.6\% | 707,020 | 5.8\% | 657,040 | 5.7 | 7.6\% |
| Chowan. | 10,051,531 | 9,991,126 | 0.6\% | 1,920,283]19.1\% | 1,961,417 $19.6 \%$ | -2.1\% | 7,183,117 $71.5 \%$ | 7,116,592 $71.2 \%$ | 0.9\% | 177,774 | 1.8\% | 195,549 | 2.0\% | -9.1\% | 770,357 | 7.7\% | 717,568 | 7.2\% | 7.4\% |
| Clay... | 5,296,868 | 5,193,216 | 2.0\% | 1,055,289 $19.9 \%$ | 1,064,368 $205 \%$ | -0.9\% | 3,957,017 $74.7 \%$ | 3,831,864 73 8\% | 3.3\% | 68,895 | 1.3\% | 84,202 | 1.6\% | -18.2\% | 215,667 | 4.1\% | 212,782 | 4.1\% | 1.4\% |
| Clevelan | 65,276,532 | 61,890,075 | 5.5\% | 14,090,943 $21.6 \%$ | 14,003,862 $22.6 \%$ | 0.6\% | 44,568,858 $68.3 \%$ | 41,672,195\|67 3\% | 7.0\% | 951,297 | 1.5\% | 987,594 | 1.6\% | -3.7\% | 5,665,434 | 8.7\% | 5,226,42 | 8.4\% | 8.4\% |
| Columb | 27,740,316 | 27,562,840 | 0.6\% | 6,001,011 21 | 6,085,876 22 1\% | -1.4\% | 17,983,476!64.8\% | 17,831,807!64.7\% | 0.9\% | 599,331 | 2.2\% | 571,868 | 2.1\% | 4.8 | 3,156,498 | 11.4\% | 3,073, | 11.2\% | 2.7\% |
| Craven....... | 74,666,209 | 71,580,612 | 4.3\% | 15,655,906\|21.0\% | 14,844,044 $20.7 \%$ | 5.5\% | 51,777,331\|69.3\% | 50,777,702 70 9\% | 2.0\% | 1,348,263 | 1.8\% | 1,153,150 | 1.6\% | 16.9\% | 5,884,709 | 7.9\% | 4,805,716 | 6.7\% | 22.5\% |
| Cumberland | 175,790,876 | 170,021,360 | 3.4\% | 43,752,521 $124.9 \%$ | 41,232,621 24 3\% | 6.1\% | 107,751,122 $61.3 \%$ | 105,761,794 $62.2 \%$ | 1.9\% | 4,678,794 | 2.7\% | 4,495,159 | 2.6\% | 4.1\% | 19,608,439 | 11.2\% | 18,531,786 | 10.9\% | 5.8\% |
| C | 13,152,316 | 12,63 | 4.1\% | 22 | 2,745,070 $21.7 \%$ | 6.6\% | 9,219,550 $70.1 \%$ | 8,986,539 $711 \%$ | 2.6\% | 325, | 2.5\% | 275,004 | 2.2\% | 18.3\% | 680,0 | 5.2\% | 629,7 | 5.0\% | 8.0\% |
| Dare | 37,893,104 | 36,734,086 | 3.2\% | 9,371,327 $24.7 \%$ | 8,712,174 $23.7 \%$ | 7.6\% | 25,894,856\|68.3\% | 25,500,451 $69.4 \%$ | 1.5\% | 739,180 | 2.0\% | 701,113 | 1.9\% | 5.4 | 1,887,741 | 5.0\% | 1,820,348 | 5.0\% | 3.7\% |
| Davids | 134,040,354 | 127,687,167 | 5.0\% | 27,133,636 ${ }^{\text {20.2\% }}$ | 25,381,931 19 9\% | 6.9\% | 95,107,223 $71.0 \%$ | 91,258,594 71 5\% | 4.2\% | 2,001,258 | 1.5\% | 1,900,655 | 1.5\% | 5.3\% | 9,798,237 | 7.3\% | 9,145,98 | 7.2\% | 7.1\% |
| Davie...... | 45,618,746 | 44,022,585 | 3.6\% | 7,854,740,17.2\% | 7,164,248\|16 3\% | 9.6\% | 34,958,456;76.6\% | 34,050,451 $773 \%$ | 2.7\% | 433,396 | 1.0\% | 689,823 | 1.6\% | -37.2\% | 2,372,154 | 5.2\% | 2,118,063 | 4.8\% | 12.0\% |
| Duplin. | 29,365,081 | 26,978,504 | 88 | 6,468,507 $22.0 \%$ | 5,991,345 $22.2 \%$ | 8.0\% | 18,278,313\|62.2\% | 16,862,707! ${ }^{\text {2 5\% }}$ | 8.4\% | 735,797 | 2.5\% | 702,416 | 2.6\% | 4.8\% | 3,882,464 |  | 3,422,036 | 2.7\% | 13.5\% |
| Durham. | 340,258,428 | 321,707,389 | 5.8\% | 98,460,901 ${ }^{\text {2 }}$ 28.9\% | 93,332,695 $29.0 \%$ | 5.5\% | 208,773,193 $61.4 \%$ | 196,561,787 61 1\% | 6.2\% | 7,065,265 | 2.1\% | 6,664,843 | 2.1\% | 6.0\% | 25,959,069 | 7.6\% | 25,148,06 | 7.8\% | 3.2\% |
| Edgecomb | 25,941,957 | 25,076,277 | 3.5\% | 6,564,265 $25.3 \%$ | 6,240,113 $24.9 \%$ | 5.2\% | 14,442,548 $55.7 \%$ | 14,095,330 $56.2 \%$ | 2.5\% | 519,160 | 2.0\% | 485,060 | 1.9\% | 7.0\% | 4,415,984 | 17.0\% | 4,255,774 | 17.0\% | 3.8\% |
| Forsyth.. | 417,798,544 | 406,000,436 | 2. | 88,645,188:21.2\% | 82,954,208 $20.4 \%$ | 6.9\% | 293,083,785 $70.1 \%$ | 286,651,065 $70.6 \%$ | 2.2\% | 8,592,603 | 2.1\% | 9,862,664 | 2.4\% | -12.9\% | 27,476,968 | 6.6\% | 26,532,4 | 6.5\% | 3.6\% |
| Franklin. | 45,487,446 | 42,357,373 | 7.4\% | 9,203,222 $20.2 \%$ | 8,629,419 $20.4 \%$ | 6.6\% | 31,345,616,68.9\% | 29,013,820,68 5\% | 8.0\% | 991,019 | 2.2\% | 1,034,593 | 2.4\% | -4.2\% | 3,947,589 | 8.7\% | 3,679,541 | 8.7\% | 7.3\% |
| Gaston | 183,477,058 | 173,493,092 | 5.8\% | 39,951,489 ${ }^{\text {2 } 21.8 \%}$ | 37,430,112 $21.6 \%$ | 6.7\% | 125,805,835 $68.6 \%$ | 119,360,414 $688 \%$ | 5.4\% | 2,865,027 | 1.6\% | 2,731,711 | 1.6\% | 4.9\% | 14,854,707 | 8.1\% | 13,970,8 | 8.1\% | 6.3\% |
| Gates... | 4,326,992 | 4,470,031 | -3.2\% | 944,447 $21.8 \%$ | 882,593 $19.7 \%$ | 7.0\% | 2,931,985 $67.8 \%$ | 3,097,319169 3\% | -5.3\% | 87,755 | 2.0\% | 82,693 | 1.8\% | 6.1\% | 362,805 | 8.4\% | 407,42 | 9.1\% | -11.0\% |
| Graham | 3,590,160 | 3,498,547 | 2.6\% | 743,743 $20.7 \%$ | 709,623 20 3\% | 8\% | 2,581,476 $71.9 \%$ | 2,521,979 72 1\% | 2.4\% | 40,006 | 1.1\% | 32,831 | 0.9\% | 21.9\% | 224,935 | 6.3\% | 234,11 | 6.7\% | -3.9\% |
| Granvill | 46,958,559 | 44,555,346 | 5.4\% | 9,927,353 $21.1 \%$ | 9,220,418 $20.7 \%$ | 7.7\% | 31,136,473166.3\% | 29,687,921 $66.6 \%$ | 4.9\% | 1,185,104 | 2.5\% | 1,123,663 | 2.5\% | 5.5\% | 4,709,629 | 10.0\% | 4,523,344 | 10.2\% | 4.1\% |
| Greene... | 9,994,781 | 9,833,125 | 1.6\% | 2,131,006\|21.3\% | 2,120,201 $21.6 \%$ | 0.5\% | 6,491,291,64.9\% | 6,418,898, 65 3\% | 1.1\% | 187,207 | 1.9\% | 174,382 | 1.8\% | 7.4\% | 1,185,277 | 11.9\% | 1,119,644 | 11.4\% | 5.9\% |
| Guilford | 560,645,090 | 539,414,933 | 3.9\% | 120,934,101 $21.6 \%$ | 116,748,986\|21.6\% | 3.6\% | 390,391,253\|69.6\% | 376,680,846\|69 8\% | 3.6\% | 8,486,328 | 1.5\% | 8,527,585 | 1.6\% | -0.5\% | 40,833,408 | 7.3\% | 37,457,516 | 6.9\% | 9.0\% |
| Halifax | 27,533,505 | 27,532,979 | 0.0\% | 6,685,025 $24.3 \%$ | 6,515,174 $21.7 \%$ | 2.6\% | 16,240,716 $59.0 \%$ | 16,350,718 $59.4 \%$ | -0.7\% | 546,113 | 2.0\% | 628,841 | 2.3\% | -13.2\% | 4,061,651 | 14.8\% | 4,038,246 | 14.7\% | 0.6\% |
| Harnett. | 69,930,018 | 66,010,493 | 5.9\% | 14,486,688 ${ }^{\text {20.7\% }}$ | 13,433,739 $20.4 \%$ | 7.8 | 47,352,946,67.7\% | 45,122,422 ${ }^{\text {\|68.4\% }}$ | 4.9\% | 1,600,078 | 2.3\% | 1,536,098 | 2.3\% | 4.2\% | 6,490,306 | 9.3\% | 5,918,23 | 9.0\% | 9.7\% |
| Haywood.. ... | 43,292,712 | 41,813,698 | 3.5\% | 10,302,342 $23.8 \%$ | 9,845,195 23 5\% | 4.6\% | 29,710,580,68.6\% | 29,010,224 $69.4 \%$ | 2.4\% | 790,405 | 1.8\% | 608,949 | 1.5\% | 29.8\% | 2,489,385 | 5.8\% | 2,349,330 | 5.6\% | 6.0\% |
| Henderson.... | 95,823,097 | 91,213,845 | 5.1\% | 21,594,018 $22.5 \%$ | 20,411,260\|22.4\% | 5.8\% | 68,170,048,71.1\% | 64,962,098,71.2\% | 4.9\% | 1,321,006 | 1.4\% | 1,392,820 | 1.5\% | -5.2\% | 4,738,025 | 4.9\% | 4,447,667 | 4.9\% | 6.5\% |
| Hertfor | 9,920,215 | 10,210,581 | -2.8\% | 2,384,333 $24.0 \%$ | 2,325,021 228 8\% | 2.6\% | 5,858,605 $59.1 \%$ | 6,140,845 $601 \%$ | -4.6\% | 238,210 | 2.4\% | 270,796 | 2.7\% | -12.0\% | 1,439,067 | 14.5\% | 1,473,9 | 14.4\% | -2.4\% |
| Hoke. | 20,327,758 | 19,172,469 | 6.0\% | 4,760,915 $23.4 \%$ | 4,429,362 $231 \%$ | 7.5\% | 11,739,009 51.7 \% | 11,174,891 58 3\% | 5.0\% | 672,536 | 3.3\% | 683,323 | 3.6\% | -1.6\% | 3,155,298 | 15.5\% | 2,884,893 | 15.0\% | 9.4\% |
| Hyde.... | 2,537,613 | 2,605,060 | -2.6\% | 659,822 $26.0 \%$ | 676,580\|26.0\% | -2.5\% | 1,583,374 ${ }^{6} \mathbf{6 2 . 4 \%}$ | 1,650,583\|63.4\% | -4.1\% | 48,100 | 1.9\% | 26,054 | 1.0\% | 84.6\% | 246,317 | 9.7\% | 251,843 | 9.7\% | -2.2\% |
| Iredell... | 219,318,227 | 196,077,884 | 11.9\% | 37,263,803\|17.0\% | 34,456,45417.6\% | 8.1\% | 167,611,289 $76.4 \%$ | 148,982,677:76.0\% | 12.5\% | 2,594,023 | 1.2\% | 2,047,690 | 1.0\% | 26.7\% | 11,849,112 | 5.4\% | 10,591,063 | 5.4\% | 11.9\% |
| Jackson.. | 22,694,425 | 21,357,218 | 6.3\% | 5,623,420 $24.8 \%$ | 5,312,569 ${ }^{\text {2 }}$ 9\% ${ }^{\text {9 }}$ | 5.9\% | 15,448,986\|68.1\% | 14,488,442 ${ }^{\text {\|67 8\% }}$ | 6.6\% | 370,426 | 1.6\% | 367,711 | 1.7\% | 0.7\% | 1,251,593 | 5.5\% | 1,188,496 | 5.6\% | 5.3\% |


| County | TotalNet Tax Liability[Combined Filing Statuses] |  |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Single |  |  | Married Filing Jointly/ Surviving Spouse |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  | Year | Tax Year |  | Tax year 2015 | Tax year 2014 | $\left.\begin{array}{\|c\|} \% \\ \text { change } \\ 15 / 14 \end{array} \right\rvert\,$ | Tax year 2015 | Tax year 2014 | $\begin{gathered} \% \\ \text { change } \\ 15 / 14 \end{gathered}$ | Tax year 2015 |  | Tax year 2014 |  | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 15 / 14 \end{array}$ | Tax year 2015 |  | Tax year 2014 |  | \% change 15/14 |
|  | $\begin{gathered} 2015 \\ \text { Net Tax } \end{gathered}$ [\$] | $\begin{gathered} 2014 \\ \text { Net Tax } \end{gathered}$ [\$] | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 15 / 14 \\ \hline \end{array}$ | Net \% <br> Tax of <br> [\$] county | Net $\%$ <br> Tax of <br> [\$] county |  | Net  <br> Tax \% <br> [\$] of <br> county  | Net \% <br> Tax of <br> [\$] county |  | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | \% of county | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | $\%$ <br> of <br> county |  | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \\ & \hline \end{aligned}$ | \% of county |  |
| Johnston | 165,665,883 | 154,137,744 | 7.5 | 0,672,419 $18.5 \%$ | 27,994,220 $18.2 \%$ | 9.6\% | 8,890,081 $71.8 \%$ | 111,533,254,72.4\% | \% | 3,128,597 | 1.9\% | 3,060,254 | 2.0\% | 2.2\% | 12,974,786 | 7.8\% | 1,550,016 | 7.5\% | 12.3\% |
|  | 5,534,015 | 5,302,626 | 4.4\% | 421.8\% | 1,202,841 | 3\% | 3,764,154 1 \|68.0\% | 3,622,160 68 3\% | 9\% | 96,261 | 1.7 | 78,928 | 1.5\% | 22.0\% | 467,576 | 8.4\% | 398,697 | 7.5\% | 17.3 |
| L | 43,203,018 | 41,453,685 | 4.2\% | 9,702,923!22.5\% | 9,278,420!22.4\% | 4.6\% | 28,758,472 $66.6 \%$ | 27,640,486 $66.7 \%$ | 4.0\% | 716,338 | 1.7\% | 662,036 | 1.6\% | 8.2\% | 4,025,285 | 9.3\% | 3,872,743 | 9.3\% | 3.9\% |
| Lenoir | 35,606,077 | 35,491,725 | 0.3\% | 7,758,131 $21.8 \%$ | 7,554,612 $213 \%$ | 2.7\% | 23,233,399 ${ }^{\text {65 }}$.3\% | 23,303,012 $65.7 \%$ | -0.3\% | 731,649 | 2.1\% | 716,332 | 2.0\% | 2.1\% | 3,882,89811 | 10.9\% | 3,917,769 | 11.0\% | -0.9\% |
| Lincoln. | 79,240,706 | 74,510,710 | 6.3\% | 13,523,85417.1\% | 12,525,947 16 8\% | 8.0\% | 60,355,851 $76.2 \%$ | 56,955,567 $76.4 \%$ | 6.0\% | 1,129,382 | 1.4\% | 938,424 | 1.3\% | 20.3\% | 4,231,619 | 5.3\% | 4,090,772 | 5.5\% | 3.4\% |
| Macon. | 21,822,032 | 24,105,792 | -9.5\% | 5,056,569!23.2\% | 5,016,068\|208\% | 0.8\% | 15,449,774 $70.8 \%$ | 17,912,078 74 3\% | -13.7\% | 374,151 | 1.7\% | 274,881 | 1.1\% | 36.1\% | 941,538 | 4.3\% | 902,765 | 3.7\% | 4.3\% |
| Madiso | 12,618,448 | 11,679,712 | 8.0\% | 3,158,499 ${ }^{\text {25.0\% }}$ | 2,632,422 22 5\% | 20.0\% | 8,550,580 67 | 8,176,955 $70.0 \%$ | 4.6\% | 209,891 | 1.7\% | 209,369 | 1.8 | 0.2\% | 699,478 | 5.5\% | 660,966 | 5.7\% | 5.8\% |
| Martin | 12,886,685 | 12,664,961 | 1.8\% | 2,936,100!22.8\% | 2,867,867!22.6\% | 2.4\% | 8,271,272 $64.2 \%$ | 8,208,483 $648 \%$ | 0.8\% | 221,170 | 1.7 | 219,814 | 1.7\% | 0.6\% | 1,458,143 1 | 11.3\% | 1,368,797 | 10.8\% | 6.5\% |
| McDowe | 27,683,894 | 25,486,687 | 8.6\% | 6,887,012 $24.9 \%$ | 5,940,185 23 3\% | 15.9\% | 18,113,439 ${ }^{1} 5.4 \%$ | 17,098,297!67 1\% | 5.9\% | 444,873 | 1.6\% | 424,233 | 1.7\% | 4.9\% | 2,238,570 | 8.1\% | 2,023,972 | 7.9\% | 10.6\% |
| Mecklenburg | 1,589,571,019 | 1,421,068,654 | 11.9\% | 372,222,755 $23.4 \%$ | 324,773,895 22.9 | 14.6\% | 1,081,595,234\|68.0\% | 986,063,636\|69.4\% | 9.7\% | 39,899,720 | 2.5\% | 24,948,971 | 1.8\% | 59.9\% | 95,853,310 | 6.0\% | 85,282,152 | 6.0\% | 12.4\% |
| Mitchell... | 8,669,758 | 8,352,767 | 3.8 | 1,915,476 $22.1 \%$ | 1,759,372 ${ }^{2} 11 \%$ | 8.9\% | 6,168,573,71.2\% | 6,042,379\|72 3\% | 2.1\% | 127,583 | 1.5\% | 127,076 | 1.5\% | 0.4\% | 458,126 | 5.3\% | 423,940 | 5.1\% | 8.1\% |
| Montgo | 15,773,58 | 15,267,347 | 3.3\% | 3,301,108 $20.9 \%$ | 2,954,348 $19.4 \%$ | 11.7\% | 10,771,730 $168.3 \%$ | 10,627,049 $69.6 \%$ | 1.4\% | 164,689 | 1.0\% | 182,360 | 1.2\% | -9.7\% | 1,536,061 | 9.7\% | , 503,590 | 9.8\% | 2.2 |
| Moor | 94,863,509 | 94,248,208 | 0.7\% | 18,574,023 $19.6 \%$ | 18,419,261 19 5\% | 0.8\% | 69,814,336 $73.6 \%$ | 69,323,087 $73.6 \%$ | 0.7\% | 1,579,045 | 1.7\% | 1,679,703 | 1.8\% | -6.0\% | 4,896,105 | 5.2\% | 4,826,157 | 5.1\% | 1.4\% |
| Nash. | 75,214,671 | 72,701,141 | 3.5\% | 17,206,394 ${ }^{\text {22 }}$.9\% | 16,389,804:22 | \%\% | 48,166,512, $64.0 \%$ | 46,576,915 $641 \%$ | 3.4\% | 1,424,103 | 1.9\% | 1,647,1 | 2.3\% | -13.5\% | 8,417,662 | 11.2\% | 8,087,309 | 11.1\% | 4.1\% |
| New Hanover | 254,665,170 | 256,205,852 | -0.6\% | 60,571,747\|23.8\% | 57,915,396\|22.6\% | 4.6\% | 177,198,177\|69.6\% | 182,486,786 $71.2 \%$ | -2.9\% | 4,120,278 | 1.6\% | 3,729,684 | 1.5\% | 10.5\% | 12,774,968 | 5.0\% | 12,073,986 | 4.7\% | 5.8\% |
| Northampton | 8,589,269 | 8,309,942 | 3.4\% | 2,392,164!27.9\% | 2,123,373 $25.6 \%$ | 12.7\% | 4,728,241 5 5.0\% | 4,712,237 $56.7 \%$ | 0.3\% | 188,470 | 2.2\% | 165,998 | 2.0\% | 13.5\% | 1,280,394 1 | 14.9\% | 1,308,334 | 15.7\% | -2.1\% |
| Ons | 78,574,877 | 73,334,561 | 7.1\% | 17,732,195 $22.6 \%$ | 16,612,429 22 | \% | 52,682,666\|67.0\% | 49,405,954 $67.4 \%$ | 6\% | 2,202,000 | 2.8\% | 1,963,1 | 2.7\% | 12.2\% | 5,958,016 | 7.6\% | 5,352,990 | 7.3\% | 11.3\% |
| Orange. | 226,381,999 | 221,642,226 | 2.1\% | 40,607,489 17.9\% | 38,567,906 17.4\% | 5.3\% | 172,470,521 $76.2 \%$ | 169,161,323 $763 \%$ | 2.0\% | 3,143,062 | 1.4\% | 4,108,611 | 1.9\% | -23.5\% | 10,160,927 | 4.5\% | 9,804,386 | 4.4\% | 3.6\% |
| Pamlico. | 9,171,526 | 9,855,259 | -6.9\% | 1,787,269 $19.5 \%$ | 1,747,956 $17.7 \%$ | 2.2\% | 6,672,057 $72.7 \%$ | 7,462,255 $75.7 \%$ | -10.6\% | 159,540 | 1.7\% | 125,1 | 1.3\% | 27.5\% | 552,660 | 6.0\% | 519,942 | 5.3\% | 6.3\% |
| Pasquotank. | 20,396,927 | 19,875,938 | 2.6\% | 4,830,232 $23.7 \%$ | 4,773,405 $24.0 \%$ | 1.2\% | 13,263,856;65.0\% | 12,872,453,64 8\% | 3.0\% | 469,798 | 2.3\% | 466,990 | 2.3\% | 0.6\% | 1,833,041 | 9.0\% | 1,763,090 | 8.9\% | 4.0\% |
| Pender. | 45,220,713 | 41,276,311 | 9.6 | 8,356,697 $18.5 \%$ | 7,426,115 $18.0 \%$ | 12.5\% | 32,854,646 $72.7 \%$ | 30,150,285 $73.0 \%$ | \% | 830,523 | 1.8\% | 818,968 | 2.0\% | 1.4\% | 3,178,847 | 7.0\% | 2,880,943 | 7.0\% | 10.3\% |
| Perquima | 7,465,300 | 7,547,070 | -1.1\% | 1,411,346\|18.9\% | 1,348,223 17 9\% | 4.7\% | 5,403,641 $72.4 \%$ | 5,564,229 $73.7 \%$ | -2.9\% | 142,0 | 1.9\% | 184,5 | 2.4\% | -23.0\% | 508,265 | 6.8\% | 450,104 | 6.0\% | 12.9\% |
| Pers | 28,120,753 | 27,502,956 | 2.2\% | 6,551,046 $23.3 \%$ | 6,250,402 $22.7 \%$ | \% | 18,217,098,64.8\% | 18,121,901 65 9\% | \% | 503,721 | 1.8\% | 417,9 | 1.5\% | 20.5\% | 2,848,888 | 10.1\% | 2,712,740 | 9.9\% | 5.0\% |
| Pitt. | 140,701,513 | 136,634,333 | 3.0\% | 31,216,777 $22.2 \%$ | 29,694,593 $21.7 \%$ | \% | 94,656,136\|67.3\% | 93,860,846 $168.7 \%$ | 0.8\% | 3,915,259 | 2.8\% | 2,613,722 | 1.9 | 49.8\% | 10,913,341 | 7.8\% | 10,465,172 | 7.7\% | 4.3\% |
| Polk.............. | 14,290,640 | 15,540,633 | -8.0\% | 3,617,550\|25.3\% | 3,620,639 ${ }^{23} \mathbf{3 \%}$ 3\% | -0.1\% | 9,835,745;68.8\% | 10,950,333 70 5\% | -10.2\% | 172,577 | 1.2\% | 361,974 | 2.3\% | -52.3\% | 664,768 | 4.7\% | 607,687 | 3.9\% | 9.4\% |
| Randolph | 105,098,202 | 104,183,216 | 0.9\% | 22,566,983 $21.5 \%$ | 21,130,984 $203 \%$ | .8\% | 72,757,187 $69.2 \%$ | 73,826,632 70 9\% | -1.4\% | 1,646,346 | 1.6\% | 1,546,994 | 1.5\% | 6.4\% | 8,127,686 | 7.7\% | 7,678,606 | 7.4\% | 5.8\% |
| R | 92 | 22,132,444 | 2.7\% | 24.8\% | 2 | 5.1\% | \|59.4\% | 13,471,730 60 9\% | 0.3\% | 454,192 | 2.0\% | 467, | 1\% | -2. | 3,115,432 | 13.7\% | 2,817,720 | 12.7\% | .6\% |
| Robeson | 53,368,935 | 51,493,379 | 3.6\% | 12,914,411 $24.2 \%$ | 12,538,224 24 3\% | 3.0\% | 29,730,627\|55.7\% | 28,822,501 $56.0 \%$ | 3.2\% | 1,141,621 | 2.1\% | 1,060,516 | 2.1\% | 7.6\% | 9,582,276 1 | 18.0\% | 9,072,138 | 17.6\% | 5.6\% |
| Rockingham | 64,615,692 | 62,741,204 | 3.0\% | 15,110,331 $23.4 \%$ | 13,375,645 $213 \%$ | 13.0\% | 43,132,273 $66.8 \%$ | 43,227,794 68 9\% | -0.2\% | 1,070,422 | 1.7\% | 974,772 | 1.6\% | 9.8\% | 5,302,666 | 8.2\% | 5,162,993 | 8.2\% | 2.7\% |
| Rowan..... | 105,672,880 | 99,812,748 | 5.9\% | 22,887,878 $21.7 \%$ | 21,295,917 $213 \%$ | 7.5\% | 72,619,122 $168.7 \%$ | 69,250,167169.4\% | 4.9\% | 1,653,059 | 1.6\% | 1,561,731 | 1.6\% | 5.8\% | 8,512,821 | 8.1\% | 7,704,933 | 7.7\% | 10.5\% |
| Rutherfor | 35,382,681 | 34,213,781 | 3.4\% | 7,445,346 $21.0 \%$ | 7,151,599120 9\% | 4.1\% | 24,757,951 $70.0 \%$ | 24,089,996,70.4\% | 2.8\% | 550,264 | 1.6\% | 536,451 | 1.6\% | 2.6\% | 2,629,120 |  | 2,435,735 | 7.1\% | 7.9\% |
| Sampson. | 38,525,848 | 37,711,218 | 2.2\% | 7,210,543 $18.7 \%$ | 7,248,411 $19.2 \%$ | -0.5\% | 25,667,113\|66.6\% | 25,094,068 66 5\% | 2.3\% | 691,918 | 1.8\% | 675,4 | 1.8\% | 2.4\% | 4,956,274 | 12.9\% | 4,693,339 | 12.4\% | 5.6\% |
| Scotland. | 17,302,79 | 17,137,682 | 1.0\% | 3,753,500 $21.7 \%$ | 3,773,258 $22.0 \%$ | -0.5\% | 10,477,587 $60.6 \%$ | 10,385,338 $60.6 \%$ | 0.9\% | 342,169 | 2.0\% | 367,0 | 2.1\% | -6.8\% | 2,729,543 1 | 15.8\% | 2,612,004 | 15.2\% | 4.5\% |
| Stanly | 47,673,437 | ,194 | 7.9\% | 9,582,947!20.1\% | 811,63019 9\% | 8.8\% | ,117,237 $71.6 \%$ | 31,722,366 71 8\% | .5\% | 750,8 | 1.6\% | 610, | .4\% | 22.9\% | 3,222,44 | 6.8\% | 3,049, | 6.9\% | 5.7\% |
| Stokes.. | 36,084,695 | 33,383,115 | 8.1\% | 7,227,930 $20.0 \%$ | 6,636,676;19 9\% | 8.9\% | 26,162,276, $72.5 \%$ | 24,240,913,72.6\% | 7.9\% | 475,499 | 1.3\% | 410,806 | 1.2\% | 15.7\% | 2,218,990 | 6.1\% | 2,094,720 | 6.3\% | 5.9\% |
| Surry | 47,546,748 | 47,926,602 | - | 9,354,422 19 | 9,242,157 $193 \%$ | 1.2\% | 34,657,174 72 | 35,218,547 73 5\% | -1.6\% | 688,6 | 1.4 | 640,5 | 1.3\% | 7.5 | 2,846,5 | 6.0\% | 2,825,335 | 5.9\% | 0.7\% |
| Swain.... | 6,234,382 | 5,696,097 | 9.5\% | 1,533,325 $24.6 \%$ | 1,504,531 $26.4 \%$ | 1.9\% | 4,049,157 $64.9 \%$ | 3,648,143 $64.0 \%$ | 11.0\% | 129,335 | 2.1\% | 97,534 | 1.7\% | 32.6\% | 522,56 | 8.4\% | 445,889 | 7.8\% | 17.2\% |
| Transyl | 23,697,032 | 22,382,016 | 5.9\% | 5,480,263\|23.1\% | 5,274,110 $23.6 \%$ | \% | 16,935,794 $71.5 \%$ | 15,985,307 $71.4 \%$ | 5.9\% | 322,021 | 1.4\% | 325,622 | 1.5\% | -1.1\% | 958,954 | 4.0\% | 796,977 | 3.6\% | 20.3\% |
| Tyrrell.... | 1,840,002 | 1,901,687 | -3.2\% | 432,416\|23.5\% | 416,75821 9\% | 3.8\% | 1,135,356:17.7\% | 1,245,669 65 5\% | -8.9\% | 39,883 | 2.2\% | 32,230 | 1.7\% | 23.7\% | 232,347 | 12.6\% | 207,030 | 10.9\% | 12.2\% |
| Union...... | 300,842,973 | 272,404,908 | 10.4\% | 34,339,421 11.4\% | 32,341,116,11 9\% | 6.2\% | 248,376,061 $182.6 \%$ | 223,242,040 ${ }^{\text {2 }}$ 82.0\% | 11.3\% | 3,373,444 | 1.1\% | 3,285,855 | 1.2\% | 2.7\% | 14,754,047 | 4.9\% | 13,535,897 | 5.0\% | 9.0\% |
| Vance | 24,233,202 | 23,538,309 | 3.0\% | 6,045,835 $24.9 \%$ | 5,510,197123.4\% | 9.7\% | 14,104,483 5 58.2\% | 14,035,482 $59.6 \%$ | 0.5\% | 528,731 | 2.2\% | 532,567 | 2.3\% | -0.7\% | 3,554,153 ${ }^{1}$ | 14.7\% | 3,460,063 | 14.7\% | 2.7\% |
| Wake. | 1,594,438,170 | 1,509,596,628 | 5.6\% | 309,252,781 19.4\% | 288,019,189 $191 \%$ | 7.4\% | 1,169,049,887 $73.3 \%$ | 1,121,225,078 74 3\% | 4.3\% | 23,521,332 | 1.5\% | 20,955,428 | 1.4\% | 12.2\% | 92,614,170 | 5.8\% | 79,396,933 | 5.3\% | 16.6\% |
| Warren... | 7,443,884 | 7,444,168 | 0.0 | 1,918,771 $25.8 \%$ | 1,842,457 24 8\% | 4.1 | 3,996,205\|53.7\% | 4,143,601 $55.7 \%$ | -3.6\% | 200,486 | 2.7\% | 192,232 | 2.6\% | 4.3\% | 1,328,422 | 17.8\% | 1,265,878 | 17.0\% | 4.9\% |
| Washington.. | 6,039,590 | 6,121,444 | -1.3\% | 1,548,289 $25.6 \%$ | 1,493,599!24.4\% | 3.7\% | 3,664,524:60.7\% | 3,836,333:62.7\% | -4.5\% | 103,9 | 1.7\% | 111,746 | 1.8\% | -6.9\% | 722,778 | 12.0\% | 679,766 | 11.1\% | 6.3\% |
| Watauga... | 39,129,117 | 36,261,116 | 7.9\% | 8,372,769 $21.4 \%$ | 7,764,637 $21.4 \%$ | 7.8\% | 28,884,885 $73.8 \%$ | 26,836,305 $74.0 \%$ | 7.6\% | 616,851 | 1.6\% | 514,634 | 1.4\% | 19.9\% | 1,254,612 | 3.2\% | 1,145,540 | 3.2\% | 9.5\% |
| Wayne. | 76,227,363 | 75,844,230 | 0.5\% | 17,450,064 $22.9 \%$ | 17,307,595 22 8\% | 0.8\% | 49,949,665 ${ }^{\text {[65.5\% }}$ | 49,801,847 ${ }^{165.7 \%}$ | 0.3\% | 1,566,790 | 2.1\% | 1,699,0 | 2.2\% | -7.8\% | 7,260,8 | 9.5\% | 7,035,786 | 9.3 | 3.2\% |
| Wilkes.. | 46,770,811 | 45,243,821 | 3.4 | 9,389,424 $20.1 \%$ | 9,924,569\|21 9\% | -5.4\% | 33,290,001 $71.2 \%$ | 31,386,670 $69.4 \%$ | 6.1\% | 553,960 | 1.2\% | 639,866 | 1.4\% | -13.4\% | 3,537,426 | 7.6\% | 3,292,716 | 7.3\% | 7.4\% |
| Wilson. | 64,943,991 | 64,163,341 | 1.2\% | 14,297,816 $22.0 \%$ | 13,847,644 $21.6 \%$ | 3.3\% | 41,873,185 $64.5 \%$ | 41,847,528 $65.2 \%$ | 0.1\% | 1,263,625 | 1.9\% | 1,225,241 | 1.9\% | 3.1\% | 7,509,365 1 | 11.6\% | 7,242,928 | 11.3\% | 3.7\% |
| Yadkin. | 27,328,203 | 27,316,904 | 0.0\% | 5,549,316 $20.3 \%$ | 5,361,934 $19.6 \%$ | 3.5\% | 19,673,883, $72.0 \%$ | 19,811,934 72 5\% | -0.7\% | 448,084 | 1.6\% | 406,339 | 1.5\% | 10.3\% | 1,656,920 | 6.1\% | 1,736,697 | 6.4\% | -4.6\% |
| Yancey ......... | 10,223,075 | 9,958,713 | 2.7\% | 2,123,992 $20.8 \%$ | 2,074,781 $208 \%$ | 2.4\% | 7,434,266:72.7\% | 7,279,227,73 1\% | 2.1\% | 162,197 | 1.6\% | 153,199 | 1.5\% | 5.9\% | 502,620 | 4.9\% | 451,506 | 4.5\% | 11.3\% |
| Out-of State. | 986,221,477 | 911,206,489 | 8.2\% | 232,994,913\|23.6\% | 219,410,482 $241 \%$ | 6.2\% | 673,586,283\|68.3\% | 618,699,929 $679 \%$ | 8.9\% | 35,138,820 | 3.6\% | 30,192,768 | 3.3\% | 16.4\% | 44,501,461 | 4.5\% | 42,903,310 | 4.7\% | 3.7\% |
| Totals...... | 10,888,091,365 | 10,280,546,481 | 5.9\% | \|2,344,078,061 $21.5 \%$ | 2,192,497,126 $213 \%$ | 6.9\% | 7,603,667,604 $69.8 \%$ | 7,229,025,923 $703 \%$ | 5.2\% | 214,769,700 | 2.0\% | 188,584,176 | 1.8\% | 13.9\% | 725,576,000 | 6.7\% | 670,439,256 | 6.5\% | 8.2 |

Source: 2015 and 2014 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from D-400 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. Out-of-state category also includes twenty-three (23) returns with a total net tax liability of $\mathbf{\$ 1 1 , 2 6 9}$ for which county designation is indeterminable.

| County | $\begin{aligned} & 2015 \\ & \text { Popu- } \\ & \text { Potion } \end{aligned}$ | Number of Returns Filed |  |  | NC ITEMIZED DEDUCTIONS [s 105-153.5(a)(2)] Reported on Form D-400 Schedule S: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Select Tax Credits Claimedī+i |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | TOTALNCITEMIZDDEDUCTIONS |  |  | QUALIFYING <br> HOME <br> MORTGAGE <br> INTEREST |  |  | REAL <br> ESTATE <br> PROPERTY <br> TAXES |  |  | ALLOWABLE HOME MORTGAGE INTEREST/ real estate PROPERTY TAXES $\dagger \dot{\dagger}$ |  |  | CharitableCONTRIbUTIONS |  |  | $\begin{gathered} \text { MEDICAL, DENTAL } \\ \text { EXPENSES } \end{gathered}$ |  |  | CHILD TAX CREDIT\$125/\$100 perQualifying Child |  |  | TAXES PAID TO OTHER STATES/ FOREIGN TAXES |  |
|  |  | Total | TotalFiled | $\begin{gathered} \hline \text { as a } \% \\ \text { of } \\ \text { County } \\ \text { Returns } \end{gathered}$ |  |  |  |  | Quali- | Cred |  |  |  |  | Credit |  |  |  |  |  |  |
|  |  |  |  |  | Return Count ${ }^{-}$ | Claimed | $\begin{gathered} \text { Avg } \\ \hline \mathrm{ls} \mid \end{gathered}$ |  |  |  | Return Count | Claimed | $\begin{gathered} \text { Avg } \\ \text { [s] } \end{gathered}$ |  |  |  | $\begin{aligned} & \text { Return } \\ & \text { Count } \end{aligned}$ | Claimed | $\underset{[\mathrm{sf} \mid}{\substack{\text { Avg }}}$ | $\begin{aligned} & \text { Return } \\ & \text { Count } \end{aligned}$ | Claimed | $\begin{gathered} \text { Avg } \\ {[\mathrm{S} \mid} \end{gathered}$ | $\begin{aligned} & \text { Return } \\ & \text { Count } \end{aligned}$ | Claimed | $\begin{gathered} \text { Avg } \\ \mid \mathbf{\| s \|} \end{gathered}$ | Return Count | Claimed <br> [\$] | $\begin{gathered} \text { Avg } \\ \text { [s] } \end{gathered}$ | Return <br> Count | $\begin{aligned} & \text { Child } \\ & \text { Count } \end{aligned}$ | Amount <br> [s] | $\begin{aligned} & \text { Return } \\ & \text { Count } \end{aligned}$ | Amount |
| Alamance | 157,522 | 66,536 | 12,919 | 19.4\% | 8,619 | 176,828,283 | 20,516 | 6,341 | 52,014,188 | 8,203 | 7,629 | 22,199,536 | 2,910 | 7,727 | 69,752,214 | 9,027 | 7,546 | 64,820,29 | 8,590 | 3,484 | 42,255,776 | 12,129 | 17,013 | 28,881 | 3,221,979 | ,795 | 2,067,641 |
| Alexander | 37,952 | 15,167 | 2,953 | 19.5\% | 1,460 | 29,263,991 | 20,044 | 1,067 | 9,100,399 | 8,529 | 1,355 | 3,419,028 | 2,523 | 1,372 | 11,090,008 | 8,883 | 1,307 | 11,908,237 | 9,111 | 638 | 6,265,746 | 9,82 | 3,605 | 6,127 | 681,318 | 258 | 278,523 |
| Alleghany | 11,190 | 4,286 | 1,237 | 28.9\% | 401 | 8,595,273 | 21,435 | 289 | 2,524,395 | 8,735 | 365 | 868,755 | 2,380 | 376 | 3,162,979 | 8,412 | 357 | 3,056,242 | 8,561 | 220 | 2,376,052 | 10,80 | 984 | 1,670 | 192,13 | 302 | 7,91 |
| Anson... | 26,155 | 8,980 | 2,224 | 24.8\% | 803 | 15,159,511 | 18,879 | 524 | 3,300,131 | 6,298 | 680 | 1,598,577 | 2,351 | 710 | 4,688,467 | 6,603 | 728 | 5,981,232 | 8,216 | 413 | 4,489,812 | 10,871 | 2,540 | 3,982 | 461,321 | 222 | 71,05 |
| Ashe. | 27,332 | 10,316 | 2,671 | 25.9\% | 1,135 | 22,798,096 | 20,086 | 804 | 7,631,492 | 9,492 | 998 | 2,554,969 | 2,560 | 1,040 | 9,374,213 | 9,014 | 943 | 7,324,648 | 7,767 | 560 | 6,099,235 | 10,891 | 2,230 | 3,72 | 429,9, | 30 | 627,65 |
|  | 17,816 |  | 1,572 | 25.6\% |  | 14,601,046 | 21,409 | 482 | 4,482,710 | 9,300 | 592 | 1,583,250 | 2,674 | 611 | 5,417,741 | 8,867 | 5 | 5,285,989 | 9,274 | 364 | 3,897,316 | 10,707 | 1,282 | 2,207 | 250,5 |  | 106,315 |
| Beaufort. | 47,829 | 19,567 | 4,811 | 24.6\% | 2,471 | 48,581,369 | 19,661 | 1,688 | 13,320,035 | 7,891 | 2,154 | 5,560,485 | 2,581 | 2,197 | 17,762,807 | 8,085 | 2,206 | 17,354,412 | 7,86 | 1,259 | 13,464,150 | 10,694 | 4,916 | 8,038 | 921,183 | 571 | 594,408 |
| Bertie... | 20,533 | 7,239 | 1,809 | 25.0\% | 580 | 10,196,826 | 17,581 | 359 | 2,364,181 | 6,585 | 475 | 968,934 | 2,040 | 486 | 3,206,799 | 6,598 | 508 | 4,333,362 | 8,530 | 292 | 2,656,665 | 9,098 | 2,095 | 3,141 | 365,989 | 335 | 541,048 |
| Bladen... | 35,011 | 11,651 | 2,928 | 25.1 | 1,224 | 24,559,245 | 20,065 | 807 | 5,870,246 | 7,274 | 1,016 | 2,905,212 | 2,859 | 1,063 | 8,000,510 | 7,526 | 1,071 | 9,692,312 | 9,050 | 658 | 6,866,423 | 10,43 | 3,507 | 5,803 | 662,316 | 279 | 312,681 |
| Brunswick. | 123,535 | 51,505 | 11,401 | 22.1\% | 9,984 | 195,520,598 | 19,583 | 8,114 | 76,254,603 | 9,398 | 9,306 | 29,258,499 | 3,144 | 9,429 | 97,269,527 | 10,316 | 8,811 | 49,958,888 | 5,670 | 5,063 | 48,292,183 | 9,538 | 8,672 | 14,345 | 1,601,287 | 3,179 | 4,677,223 |
| Buncombe.. | 254,836 | 113,320 | 22,597 | 19.94 | 18,393 | 403,963,489 | 21,963 | 13,318 | 130,679,901 | 9,812 | 16,373 | $60,769,963$ | 3,712 | 16,588 | 170,897,479 | 10,302 | 15,907 | 134,647,774 | 8,465 | 7,827 | 98,418,236 | 12,574 | 20,419 | 34,466 | 3,784,010 | 5,252 | 8,460,338 |
| Burke....... | ,114 | 34,014 | 7,712 | 22.7\% | 3,258 | 64,798,656 | 19,889 | 2,259 | 17,491,938 | 7,743 | 2,946 | 8,834,457 | 2,999 | 2,989 | 24,094,973 | 8,061 | 2,857 | 22,944,438 | 8,031 | 1,537 | 17,759,245 | 11,55 | 8,391 | 14,13 | 1,590,157 | 60. | 742,204 |
| Cabarrus.. | 195,714 | 83,339 | 15,139 | 18.2\% | 14,593 | 290,218,541 | 19,888 | 12,181 | 113,187,435 | 9,292 | 13,464 | 43,255,701 | 3,213 | 13,643 | 146,349,023 | 10,727 | 13,251 | 99,925,279 | 7,541 | 4,414 | 43,944,239 | 9,95 | 19,726 | 34, | 3,758,84 | 2,668 | ,255,595 |
| Caldwell. | 82,577 | 31,102 | 6,710 | 21.6\% | 2,585 | 51,502,784 | 19,924 | 1,799 | 14,071,541 | ,822 | 2,361 | 6,108,829 | 2,587 | 2,395 | 18,906,446 | 7,894 | 2,266 | 18,494,047 | 8,162 | 1,213 | 14,102,291 | 11,626 | 8,003 | 12,78 | 1,441,188 |  | 486,322 |
| Camden... | 10,224 | 3,954 | 939 | 23.7\% | 641 | 11,512,158 | 17,960 | 527 | 5,509,380 | 10,454 | 590 | 1,377,401 | 2,335 | 597 | 6,633,312 | 11,111 | 528 | 2,720,425 | 5,15 | 221 | 2,158,421 | 9,76 | 800 | 1,39 | 138,05 | 965 | 2,525,289 |
| Carteret. | ,826 | 29,171 | 7,454 | 25.6\% | 4,617 | 95,694,557 | 20,727 | 3,486 | 34,883,923 | 10,007 | 4,225 | 11,764,666 | 2,785 | 4,282 | 42,564,210 | 9,940 | 3,959 | 31,347,927 | 7,918 | 2,042 | 21,782,420 | 10,66 | 4,958 | 8,08 | 889,92 | 1,10 | 1,126,371 |
| Caswell.. | 23,606 | 8,750 | 2,072 | 23.7\% | 832 | 14,678,708 | 17,643 | 596 | 4,615,738 | 7,745 | 726 | 1,609,819 | 2,217 | 744 | 892,818 | 7,921 | 724 | 5,129,404 | 7,08 | 373 | 3,656,40 | 9,80 | 2,13 | 3,488 | 388, | 1,22 | 1,917,926 |
| Catawba... | 155,828 | 71,028 | 13,938 | 19.6\% | 9,012 | 190,331,073 | 21,120 | 6,749 | 61,017,330 | 9,041 | 8,237 | 26,485,156 | 3,215 | 8,371 | 79,345,273 | 9,479 | 8,061 | 73,454,820 | 9,112 | 3,520 | 37,530,980 | 10,66 | 16,707 | 28,44 | 3,151,609 | 1,83 | 2,335,507 |
| Chatham.. | 71,815 | 30,120 | 5,481 | 18.2\% | 7,384 | 166,359,678 | 22,530 | 5,607 | 64,005,853 | 11,415 | 6,641 | 28,662,749 | 4,316 | 6,706 | 80,407,579 | 11,990 | 6,568 | 48,560,165 | 7,39 | 2,659 | 37,391,934 | 14,06 | 5,52 | 10,2 | 1,128,5 | 1,92 | 3,772,957 |
| Cheroke. | 27,770 | 10,193 | 2,898 | 28.4\% | 1,075 | 20,328,988 | 18,911 | 759 | 5,765,884 | 7,597 | 949 | 1,894,849 | 1,997 | 974 | 7,349,288 | 7,545 | 901 | 7,192,952 | 7,983 | 611 | 5,786,748 | 9,47 | 2,175 | 3,75 | 415,735 | 954 | 1,125,315 |
| Chowan... | 14,541 | 5,936 | 1,584 | 26.7\% | 860 | 20,731,010 | 24,106 | 609 | 5,454,863 | 8,957 | 773 | 2,506,496 | 3,243 | 783 | 7,191,400 | 9,184 | 759 | 9,747,347 | 12,842 | 397 | 3,792,263 | 9,55 | 1,418 | 2,2 | 254,607 | 409 | 773,793 |
| Clay.... | 11,036 | 4,099 | 1,229 | 30.0 | 571 | 11,411,336 | 19,985 | 420 | 4,157,620 | 9,899 | 529 | 1,163,923 | 2,200 | 536 | 4,901,332 | 9,14 | 488 | 3,484,924 | 7,141 | 310 | 3,025,080 | 9,75 | 740 | 1,28 | 143,87 | 69 | 832,845 |
| Cleveland. | 97,871 | 39,562 | 9,025 | 22.8\% | 4,145 | 80,719,355 | 19,474 | 2,924 | 21,166,167 | 7,239 | 3,741 | 9,346,447 | 2,498 | 3,825 | 29,135,675 | 7,617 | 3,713 | 30,937,317 | 8,332 | 1,932 | 20,646,363 | 10,68 | 10,292 | 17,02 | 1,925,17 | 2,40 | ,110,604 |
| Columbus. | 57,206 | 19,521 | 5,173 | 26.5\% | 1,879 | 3,952,999 | 18,070 | 1,197 | ,935,282 | 6,629 | 1,625 | 4,773,689 | 2,938 | 1,680 | 11,903,691 | 7,086 | 1,648 | 12,821,473 | 7,780 | 969 | 9,227,745 | 9,52 | 5,89 | 9,501 | 1,087,12 | 1,42 | 1,834,034 |
| Craven. | 103,691 | 38,804 | 9,639 | 24.8\% | 5,430 | 108,391,919 | 19,962 | 4,053 | 38,704,087 | 9,549 | 4,928 | 14,017,496 | 2,844 | 4,990 | 44,302,754 | 8,878 | 4,792 | 38,044,106 | 7,93 | 2,493 | 26,045,059 | 10,447 | 8,627 | 14,42 | 1,587,36 | 1,23 | 1,129,166 |
| Cumberlan | 328,860 | 111,608 | 31,241 | 28.0\% | 14,601 | 281,073,444 | 19,250 | 11,344 | 90,766,738 | 8,001 | 12,879 | 63,667,080 | 4,943 | 13,076 | 124,168,087 | 9,496 | 12,619 | 111,544,651 | 8,83 | 4,730 | 45,360,706 | 9,590 | 29,558 | 47,838 | 5,328,48 | 1,93 | 2,420,227 |
| Currituck... | 25,627 | 9,841 | 2,462 | 25.0\% | 1,682 | 31,321,803 | 18,622 | 1,472 | 17,612,928 | 11,965 | 1,560 | 3,445,762 | 2,209 | 1,582 | 19,285,109 | 12,190 | 1,349 | 6,660,80 | 4,93 | 530 | 5,375,88 | 10,14 | 1,88 | 3,28 | 338,3 | 3,00 | 8,157,320 |
| Dare........ | 36,001 | 17,504 | 3,695 | 21.1\% | 3,470 | 69,707,563 | 20,089 | 2,914 | 33,623,393 | 11,539 | 3,225 | 11,068,390 | 3,432 | 3,266 | 39,073,488 | 11,964 | 2,851 | 16,782,331 | 5,88 | 1,458 | 13,851,744 | 9,50 | 3,050 | 5,12 | 563,3 | 786 | 2,488,192 |
| Davidson.. | 165,193 | 68,422 | 13,739 | 20.1\% | 7,294 | 144,170,912 | 19,766 | 5,347 | 44,340,657 | 8,293 | 6,603 | 16,491,916 | 2,498 | 6,705 | 57,301,923 | 8,546 | 6,396 | 51,468,537 | 8,04 | 3,054 | 35,400,452 | 11,592 | 16,908 | 28,082 | 3,141,555 | ,262 | 1,912,944 |
| Davie.. | 41,743 | 17,895 | 3,497 | 19.5\% | 3,005 | 66,396,804 | 22,095 | 2,272 | 21,218,635 | 9,339 | 2,791 | 8,826,490 | 3,162 | 2,828 | 28,040,946 | 9,915 | 2,683 | 23,711,059 | 8,838 | 1,192 | 14,644,79 | 12,28 | 3,679 | 6,29 | 691,812 | 597 | 724,455 |
| Duplin.. | 59,868 | 20,157 | 4,962 | 24.6\% | 1,544 | 29,781,9 | 19,289 | 989 | 7,526,232 | 7,610 | 1,319 | ,637,088 | 2,757 | 1,372 | 10,224,0 | 7,452 | 1,36 | 11,344,934 | 8,31 | 784 | 8,213,022 | 10,47 | 6,981 | 12,8 | 1,480,3 | 300 | 499,110 |
| Durham. | 297,219 | 128,802 | 22,968 | 17.8\% | 25,312 | 508,215,688 | 20,078 | 19,809 | 167,679,041 | 8,465 | 22,401 | 92,955,791 | 4,147 | 22,666 | 240,760,793 | 10,622 | 22,011 | 173,541,940 | 7,88 | ,344 | 93,912,955 | 12,78 | 27,115 | 47,76 | 5,328,0 | 5,203 | 6,144,692 |
| Edgecomb | 54,367 | 19,735 | 5,060 | 25.6\% | 1,795 | 35,170,825 | 19,594 | 1,160 | 7,281,248 | 6,277 | ,452 | ,718,863 | 2,561 | 1,507 | 10,328,132 | 6,853 | 1,533 | 14,392,376 | 9,388 | 903 | 10,450,317 | 11,57 | 6,047 | 9,69 | 1,126,936 | 333 | 530,119 |
| Forsyth... | 366,543 | 155,222 | 30,674 | 19.8\% | 25,300 | 581,787,281 | 22,996 | 18,835 | 163,160,010 | 8,663 | 22,761 | 83,971,849 | 3,689 | 23,031 | 221,33,434 | 9,610 | 22,765 | 246,201,850 | 10,815 | 9,065 | 114,251,997 | 12,604 | 35,62 | 60,429 | 6,790,386 | 5,653 | 8,256,872 |
| Frankin... | 64,206 | 23,523 | 4,926 | 20.9\% | 3,185 | 58,357,270 | 18,323 | 2,596 | 21,967,319 | 8,462 | 2,914 | 8,231,787 | 2,825 | 2,963 | 28,870,984 | 9,744 | 2,717 | 17,828,178 | 6,562 | 1,264 | 11,658,108 | 9,223 | 6,060 | 10,406 | 1,155,690 | 378 | 502,489 |
| Gaston. | 212,636 | 88,905 | 17,487 | 19.7\% | 11,765 | 233,753,369 | 19,869 | 9,117 | 74,634,080 | 8,186 | 10,672 | 35,677,079 | 3,343 | 10,788 | 103,088,789 | 9,556 | 10,547 | 86,428,856 | 8,195 | 4,179 | 44,235,724 | 10,585 | 21,876 | 36,198 | 4,037,065 | 4,13 | 7,772,480 |
| Gates... | 11,739 | 3,964 | 1,121 | 28.3\% | 489 | 8,582,544 | 17,551 | 358 | 2,666,337 | 7,448 | 423 | 781,442 | 1,847 | 434 | 3,435,853 | 7,917 | 416 | 3,475,708 | 8,35 | 203 | 1,670,983 | 8,23 | 898 | 1,50 | 158,89 | 1,38 | 2,824,945 |
| Graham. | 8,761 | 2,967 | 946 | 31.9\% | 195 | 3,948,545 | 20,249 | 136 | 1,055,018 | 7,757 | 171 | 475,491 | 2,781 | 179 | 1,443,923 | 8,067 | 157 | 1,409,055 | 8,975 | 106 | 1,095,567 | 10,33 | 827 | 1,45 | 161,76 | 18 | 222,742 |
| Granville.. | 58,547 | 23,286 | 4,622 | 19.8\% | 3,399 | 60,364,965 | 17,760 | 2,679 | 22,740,085 | 8,488 | 3,024 | 8,409,566 | 2,781 | 3,082 | 29,547,451 | 9,587 | 2,910 | 18,251,258 | 6,272 | 1,372 | 12,566,256 | 9,15 | 5,746 | 9,56 | 1,058,770 | 847 | 762,776 |
| Greene. | 21,158 | 6,654 | 1,581 | 23.8\% | 605 | 10,543,144 | 17,427 | 393 | 2,555,553 | 6,426 | 515 | 1,009,593 | 1,960 | 519 | 3,358,260 | 6.471 | 529 | 4,499,229 | 8,505 | 309 | 2,685,655 | 8,69 | 2,008 | 3,318 | 383,209 | 99 | 53,608 |
| Guilford. | 517,124 | 217,054 | 43,778 | 20.2\% | 36,313 | 783,427,602 | 21,574 | 27,916 | 245,488,767 | 8,794 | 32,514 | 127,343,896 | 3,917 | 32,914 | 336,709,976 | 10,230 | 32,396 | 293,693,443 | 9,066 | 12,439 | 153,024,183 | 12,302 | 48,127 | 79,75 | 8,970,298 | 8,174 | 16,332,701 |
| Halifax. | 52,423 | 20,207 | 5,253 | 26.0\% | 2,084 | 39,136,423 | 18,779 | 1,393 | 10,284,863 | 7,383 | 1,775 | 5,245,534 | 2,955 | 1,814 | 14,543,928 | 8,018 | 1,778 | 14,067,168 | 7,912 | 1,060 | 10,525,32 | 9,93 | 5,76 | 8,85 | 1,024,99 | 1,316 | 1,950,949 |
| Harnett.... | 127,127 | 41,574 | 10,308 | 24.8\% | 4,769 | 90,378,727 | 18,951 | 3,757 | 31,053,128 | 8,265 | 4,305 | 11,631,931 | 2,702 | 4,379 | 40,626,034 | 9,277 | 4,045 | 31,219,434 | 7,718 | 1,810 | 18,533,259 | 10,239 | 11,992 | 20,89 | 2,310,125 | 77 | 1,296,508 |
| Haywood.. | 60,631 | 25,372 | 5,647 | 22.3\% | 3,292 | 65,917,872 | 20,024 | 2,322 | 20,016,428 | 8,620 | 3,012 | 8,413,543 | 2,793 | 3,055 | 26,885,521 | 8,800 | 2,830 | 21,524,838 | 7,606 | 1,648 | 17,507,513 | 10,623 | 5,046 | 8,105 | 907,589 | 52 | 896,968 |
| Henderson. | 112,511 | 48,772 | 10,005 | 20.5\% | 7,942 | 163,787,600 | 20,623 | 5,558 | 49,809,912 | 8,962 | 7,084 | 19,110,682 | 2,698 | 7,159 | 63,584,262 | 8,882 | 6,913 | 53,855,088 | 7,790 | 4,013 | 46,348,250 | 11,550 | 9,491 | 16,530 | 1,832,415 | ,60 | 3,933,381 |
| Hertford.... | 24,426 | 7,556 | 1,994 | 26.4* | 762 | 14,191,646 | 18,624 | 511 | 3,485,469 | 6,821 | 644 | 1,701,296 | 2,642 | 653 | 4,939,435 | 7,564 | 668 | 5,702,263 | 8,536 | 361 | 3,549,94 | 9,83 | 2,137 | 3,32 | 386,3/2 | 804 | 1,355,261 |
| Hoke..... | 51,776 | 15,978 | 4,158 | 26.0\% | 1,715 | 29,143,197 | 16,993 | 1,397 | 11,072,747 | 7,926 | 1,507 | 3,674,622 | 2,438 | 1,544 | 13,951,952 | 9,036 | 1,445 | 10,347,841 | 7,161 | 577 | 4,843,404 | 8,39 | 5,446 | 9,218 | 1,030,178 | 219 | 238,193 |
| Hyde.... | 5,631 | 1,775 | 471 | 26.5\% | 169 | 3,803,691 | 22,507 | 98 | 890,955 | 9,091 | 142 | 451,294 | 3,178 | 146 | 1,232,466 | 8,442 | 144 | 1,472,828 | 10,228 | 102 | 1,098,397 | 10,76 | 487 | 826 | 94,28 | 43 | 46,76 |
| Iredell..... | 170,230 | 72,368 | ,995 | 19.3\% | 12,543 | 272,843,486 | 21,753 | 10,333 | 116,825,009 | 11,306 | 11,669 | 41,198,274 | 3,531 | 11,828 | 137,462,076 | 11,622 | 11,131 | 92,657,375 | 8,324 | 4,035 | 42,724,035 | 10,58 | 15,414 | 26,492 | 2,843,85 | ,370 | ,530,864 |
| Jackson. | 41,597 | 14,011 | 3,606 | 25.7\% | 1,494 | 31,449,693 | 21,051 | 1,072 | 12,818,143 | 11,957 | 1,334 | 3,281,141 | 2,460 | 1,373 | 12,822,794 | 9,339 | 1,245 | 11,515,876 | 9,25 | 713 | 7,111,023 | 9,973 | 2,706 | 4,496 | 501,380 | 378 | 806,016 |
| Johnston. | 184,519 | 74,997 | 14,832 | 19.8\% | 10,303 | 193,691,541 | 18,800 | 8,548 | 73,057,625 | 8,547 | 9,487 | 28,130,365 | 2,965 | 9,614 | 94,009,14 | 9,778 | 8,914 | 60,932,690 | 6,836 | 3,555 | 38,749,704 | 10,900 | 20,509 | 36,199 | 3,969,861 | 1,278 | 1,693,065 |
| Jones... | 10,423 | 3,472 | 931 | $26.8{ }^{\circ}$ | 325 | 6,277,088 | 19,314 | 240 | 1,718,086 | 7,159 | 292 | 827,919 | 2,835 | 300 | 2,227,417 | 7,425 | 270 | 2,108,792 | 7,81 | 170 | 1,940,879 | 11,41 | 787 | 1,33 | 153,27 | 47 | 62,549 |
| Lee.. | 58,908 | 24,154 | 5,403 | $22.4{ }^{\circ}$ | 2,970 | 63,978,822 | 21,542 | 2,250 | 17,332,954 | 7,704 | 2,715 | 9,257,022 | 3,410 | 2,753 | 24,937,713 | 9,058 | 2,589 | 21,240,453 | 8,204 | 1,203 | 17,800,656 | 14,79 | 6,864 | 11,81 | 1,341,958 | 641 | 800,174 |
| Lenoir. | 58,338 | 23,161 | 6,144 | 26.5\% | 2,474 | 46,269,278 | 18,702 | 1,538 | 9,256,078 | 6,018 | 2,092 | 5,673,010 | 2,712 | 2,126 | 14,104,284 | 6,634 | 2,167 | 19,617,566 | 9,053 | 1,325 | 12,547,428 | 9,470 | 6,545 | 10,752 | 1,245,466 | 298 | 553,306 |
| Lincoln... | 81,397 | 31,286 | 5,804 | 18.6\% | 4,977 | 106,152,775 | 21,329 | 4,087 | 43,325,816 | 10,601 | 4,674 | 15,609,005 | 3,340 | 4,734 | 52,653,164 | 11,122 | 4,486 | 37,554,525 | 8,371 | 1,629 | 15,945,086 | 9,788 | 6,819 | 11,434 | 1,249,195 | 1,077 | 2,572,964 |
| Macon. | 34,771 | 13,863 | 3,618 | 26.1 | 1,720 | 48,673,578 | 28,299 | 1,200 | 10,963,990 | 9,137 | 549 | 3,802,636 | 2,455 | 591 | 13,436,084 | 8,445 | 1450 | 25,441,038 | 17,546 | 921 | 9,796,456 | 10,63 | 2,752 | 776 | 534 | 76 | 2,175,245 |
| Madison... | 21,663 | 8,198 | 2,061 | 25.1\% | 775 | 14,870,958 | 19,188 | 549 | 4,930,513 | 8,981 | 697 | 1,680,884 | 2,412 | 704 | 6,334,870 | 8,998 | 630 | 4,545,007 | 7,214 | 349 | 3,991,081 | 11,436 | 1,841 | 2,995 | 335,790 | 199 | 267,017 |
| Martin.. | 23,746 | ,114 | 2,328 | ${ }^{25.5 \%}$ |  | 14,008,812 | 17,252 | 490 | 2,756,505 | 5,626 | 681 | 1,602,016 | 2,352 | 706 | 4,213,730 | 5,968 | 15 | 5,712,558 | 7,990 | 429 | 4,082,524 | 9,516 | 2,369 | 3,808 | 436,525 | 220 | 204,793 |
| McDowell..... | 45,370 | 17,484 | 3,881 | 22.2\% | 1,192 | 24,364,644 | 20,440 | 853 | 6,622,097 | 7,763 | 1,077 | 4,814,833 | 4,471 | 1,097 | 8,461,205 | 7,713 | 1,006 | 9,354,828 | 9,299 | 596 | 6,548,611 | 10,9 | 4,338 | 7,401 | 835,454 | 299 | 253,760 |
| Mecklenburg. | 1,035,60 | 445,421 | 78,928 | 17.7\% | 93,241 | 2,301,521,837 | 24,684 | 77,253 | 805,819,04 | 10,431 | 84,709 | 421,622,436 | 4,977 | 85,815 | 1,034,752,419 | 12,058 | 83,979 | 1,003,868,630 | 11,954 | 23,451 | 262,900,788 | 11,211 | 90,557 | 157,144 | 17,133,038 | 30,601 | 87,659,459 |


| County | $\begin{aligned} & 2015 \\ & \text { Popu- } \\ & \text { lation } \end{aligned}$ | Number of Returns Fill |  |  | NC ITEMIZED DEDUCTIONS [\$8 105-153.5(a)(2)] Reported on Form D-400 S |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Select Tax Credits Claimed $\dagger+\dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | \$0 Tax Liability[aftertax credits] |  | TOTALNCITEMIZEDDEDUCTIONS |  |  | QUALIFYINGHomeMORTGAGEINTEREST |  |  | REALESTATEPROPERTYTAXES |  |  | ALLOWABLE HOME MORTGAGE INTEREST/ real estate PROPERTY TAXES $\dagger+$ |  |  | Charitable CONTRIBUTIONS |  |  | MEDICAL, DENTALEXPENSES |  |  | CHILD TAX CREDITS125/\$100 perQualifying Child |  |  | TAXES PAID TO OTHER STATES/ FOREIGN TAXES |  |
|  |  |  | TotalFiled | $\begin{array}{c\|\|} \hline \text { as a } \% \\ \text { of } \\ \text { County } \\ \text { Returns } \end{array}$ |  |  |  |  | Qualifying ChildCount | Credit Claimed Amount <br> [\$] |  |  |  |  | ${ }_{\text {Credit }}$ |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{array}{\|l\|l\|l\|l\|} \text { Return } \\ \text { Count } \end{array}$ | $\begin{gathered} \text { Claimed } \\ {[\$ \mid} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ \|\mathbf{~} \mathrm{s}\| \end{gathered}$ |  |  |  |  |  | Return Count |  |  |  | Claimed <br> [\$\| | $\begin{gathered} \text { Avg } \\ \|\mathrm{S}\| \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ \mid \text { \|S\| } \end{gathered}$ | $\underset{\|c\|}{\mathbf{A v g}}$ | Return Count | Claimed <br> [S] | Avg $\mid S^{\circ}$ | Return <br> Count | Claimed <br> [s] | $\underset{\text { Avg }}{\substack{\text { sig }}}$ | Return <br> Count | Claimed [\$] | $\begin{aligned} & \text { Avg } \\ & {[\mathrm{s} \mid} \end{aligned}$ | Return <br> Count | $\begin{gathered} \text { Return } \\ \text { Count } \end{gathered}$ | $\begin{gathered} \substack{\text { Claimed } \\ \text { Amount } \\ [\$] \\ \hline \\ \hline \\ \hline} \end{gathered}$ |
| Mitchell. | 15,335 | 5,874 | , 38 | 24.5\% | 441 | 10,367,339 | 23,509 | 287 | 2,053,437 | 7,155 |  | 821,381 | 2,059 | 406 | 2,748,012 | 6,769 | 385 | 3,325,6 | 8,638 | 233 | 4,293,632 | 18,428 | 1,369 | 2,286 | 253,871 | 104 | 115,401 |
| Montgomery. | 27,826 | ,25 | 2,192 | 22.8\% | 768 | 15,43, 505 | 20,174 | 532 | 4,597,932 | 8,643 | 695 | 2,419,629 | 3,481 | 703 | 6,378,603 | 9,073 | 684 | 5,494,342 | 8,033 | 342 | 3,620,560 | 10,586 | 2,883 | 5,153 | 586,110 | 204 | 31,8 |
| Moore.. | ,492 | 238 | 8,418 | 22.0\% | 7,490 | 164,378,167 | 21,946 | 5,536 | 55,147,423 | 9,962 | 6,778 | 24,109,560 | 3,557 | 6,869 | 71,003,400 | 10,337 | 6,605 | 50,330,997 | 7,620 | 3,310 | 43,043,770 | 13,004 | 7,098 | 11,882 | 1,304,781 | 2,003 | 365,42 |
| Nash.. | 94,370 | 39,496 | 8,543 | 21.6\% | 5,269 | 107,583,998 | 20,418 | 3,872 | 28,437,629 | 7,344 | 4,624 | 12,339,315 | 2,669 | 4,714 | 3,608,119 | 8,190 | 4,726 | 46,531,018 | 9,846 | 2,290 | 22,444,861 | 9,801 | 10,325 | 16,85 | 1,902,431 | 1,179 | 1,886 |
| New Hanover. | 220,231 | 93,123 | 18,743 | 20.1\% | 17,391 | 381,048,958 | 21,911 | 13,815 | 147,989,273 | 10,712 | 15,870 | 62,059,357 | 3,910 | 6,071 | 183,466,176 | 11,416 | 14,924 | 126,508,660 | 8,477 | 6,403 | 71,074,122 | 11,100 | 15,283 | 25,427 | 2,762,607 |  | 0,490,58 |
| Northampton.. | 21,073 | 7,062 | 1,923 | 27.2\% | 775 | 14,199,839 | 18,322 | 479 | 3,266,278 | ${ }^{6,819}$ | ${ }^{666}$ | 1,968,855 | 2,956 | ${ }^{688}$ | 4,959,101 | 7,208 | 680 | 4,876,879 | 7,172 | 445 | 4,363,859 | 9,806 | 1,802 | 2,760 | 318,465 | 877 | 1,220,83 |
| Onslow. | 194,636 | 55,859 | 15,567 | 27.9\% | 5,135 | 103,734,251 | 20,201 | 4,013 | 34,803,577 | 8,673 | 4,577 | 12,474,510 | 2,725 | 4,661 | 44,284,815 | 9,501 | 4,257 | 32,075,446 | 7,53 | 1,867 | 27,373,990 | 14,62 | 14,241 | 24,098 | 2,593,18 | 1,045 | 1,036,59 |
| Orange... | 140,144 | 54,544 | 9,811 | 18.0\% | 14,248 | 343,493,969 | 24,108 | 11,023 | 119,223,890 | 10,816 | 13,016 | 92,165,544 | 7,081 | 13,126 | 178,142,496 | 13,572 | 12,451 | 116,859,858 | 9,38 | 3,471 | 48,491,615 | 13,97 | 8,061 | 14,403 | 1,528,74 | 4,204 | 9,485,68 |
| Pamlico.. | 13,174 | 5,008 | 1,305 | 26.1\% | 667 | 13,034,530 | 19,542 | 492 | 4,230,371 | 8,598 | 614 | 1,66,769 | 2,633 | ${ }^{625}$ | 5,409,620 | 8,655 | 588 | 3,982,216 | 6,772 | 342 | 3,642,694 | 10,651 | 951 | 1,471 | 167,845 |  | 422,53 |
| Pasquotank... | 39,731 | 15,283 | 4,359 | 28.5\% | 1,890 | 38,219,674 | 20,222 | 1,419 | 12,228,588 | 8,618 | 1,652 | 4,647,196 | 2,813 | 1,694 | 15,895,709 | 9,384 | 1,621 | 13,842,656 | 8,540 | 735 | 8,481,309 | 11,539 | 3,854 | 6,36 | 700,86 | 1,931 | 3,633,68 |
| Pender. | 57,941 | 22,322 | 5,018 | 22.5\% | 3,440 | 64,872,858 | 18,858 | 2,773 | 27,305,418 | 9,847 | 3,133 | 10,449,887 | 3,335 | 3,197 | 35,012,051 | 10,952 | 2,864 | 17,249,88 | 6,023 | 1,310 | 12,610,924 | 9,62 | 5,294 | 9,05 | 993,07 | 618 | 842,36 |
| Perquima | 13,648 | 5,065 | 1,362 | 26.9 | 733 | ,806,031 | 18,835 | 531 | 5,089,334 | 9,584 | 661 | 1,604,41 | 2,427 | 665 | 6,126,915 | 9,213 | 634 | ,022, | 6,34 | 381 | 3,656,421 | 9,59 | 1,08 | 1,76 | 194,4 | 470 | 1,058,480 |
| Person. | 39,574 | 15,972 | 3,469 | 21.7\% | 1,751 | 32,578,948 | 18,606 | 1,325 | 10,251,668 | 7,737 | 1,552 | 3,733,578 | 2,406 | 1,602 | 13,316,464 | 8,312 | 1,517 | 10,955,095 | 7,22 | 749 | $8,307,389$ | 11,091 | 3,86 | 6,26 | 693,4 | 700 | 8,72 |
| Pitt.... | 175,532 | 64,505 | 14,487 | $22.5 \%$ | 8,689 | 190,569,671 | 21,932 | 6,531 | 56,171,933 | 8,601 | 7,568 | 24,516,377 | 3,239 | 7,675 | 72,792,874 | ,48 | 7,609 | 83,371,222 | 10,95 | 3,083 | 34,405,575 | 11,160 | 16,199 | 26,348 | 2,962,06 | 1,76 | 1,586,687 |
| Polk.. | 20,828 | 8,038 | 1,992 | 24.8\% | 1,512 | 34,075,332 | 22,537 | 923 | 8,609,630 | 9,328 | 1,226 | 3,759,649 | 3,067 | 1,246 | 11,259,324 | 9,036 | 1,347 | 10,591,458 | 7,863 | 846 | 12,224,550 | 14,450 | 1,302 | 2,281 | 252,890 | 1,259 | 2,573,983 |
| Randolph. | 142,943 | 59,247 | 12,231 | 20.6\% | 5,290 | 102,205,386 | 19,320 | 3,873 | 29,288,940 | 7,562 | 4,818 | 13,060,477 | 2,711 | 4,886 | 40,267,025 | 8,241 | 4,605 | 38,188,401 | 8,293 | 2,254 | 23,749,360 | 10,53 | 15,941 | 27,354 | 3,088,663 | 989 | 1,519,722 |
| Richmond. | ,353 | 17,393 | 4,608 | 26.5\% | 1,367 | 24,664,017 | 18,042 | 896 | 5,907,188 | 6,593 | 1,201 | 3,470,425 | 2,890 | 1,222 | 8,988,345 | 7,355 | 1,210 | ,623,557 | 7,953 | 631 | 6,052,115 | 9,591 | 5,213 | 8,51 | 983,7 | $6^{6}$ | 919,16 |
| Robeson.. | 133,375 | 44,204 | 12,027 | 27.2\% | 3,549 | 67,713,655 | 19,080 | 2,376 | 16,044,942 | 6,753 | 2,877 | 7,949,117 | 2,763 | 3,017 | 22,452,905 | 7,442 | 3,089 | 26,487,724 | 8,575 | 1,604 | 18,773,026 | 11,704 | 15,928 | 26,65 | 3,083,21 | 1,200 | ,774,90 |
| Rockingham. | 92,084 | 36,982 | 7,879 | 21.3\% | 3,465 | 64,780,121 | 18,696 | 2,402 | 23,658,297 | 9,849 | 3,112 | 7,828,899 | 2,516 | 3,170 | 24,185,136 | 7,629 | 3,014 | 22,315,574 | 7,40 | 1,599 | 18,279,411 | 11,432 | 9,11 | 14,94 | 1,684,53 | 1,90 | 2,351,69 |
| Rowan....... | 140,122 | 57,668 | 12,738 | 22.1\% | 6,744 | 136,55,574 | 20,248 | 4,878 | 40,249,557 | 8,251 | 6,115 | 17,307,871 | 2,830 | 6,206 | 53,017,930 | 8,543 | 6,005 | 51,475,770 | 8,57 | 2,945 | 32,061,874 | 10,887 | 14,556 | 24,880 | 2,786,325 | 1,55 | 1,883,99 |
| Rutherford | 67,617 | 24,409 | 6,066 | 24.9\% | 2,318 | 45,848,904 | 19,780 | 1,652 | 12,998,519 | 7,868 | 2,091 | 5,505,910 | 2,633 | 2,132 | 17,481,480 | 8,200 | 2,008 | 16,294,438 | 8,115 | 1,089 | 12,072,986 | 11,086 | 6,120 | 10,08 | 1,139,58 | 1,882 | 2,792,17 |
| Sampson. | 63,993 | 24,591 | 6,027 | 24.5\% | 2,102 | 40,265,641 | 19,156 | 1,420 | 10,156,214 | 7,152 | 1,824 | 5,496,490 | 3,013 | 1,872 | 14,391,713 | 7,688 | 1,860 | 16,290,212 | 8,75 | 949 | 9,583,716 | 10,0 | 8,372 | 15,38 | 1,759,40 | 42 | 667,60 |
| Scotland... | 35,821 | 13,211 | 3,648 | 27.6\% | 1,545 | 29,685,616 | 19,214 | 983 | 5,925,787 | 6,028 | 1,236 | 3,336,283 | 2,699 | 1,266 | 8,957,309 | 7,075 | 1,376 | 11,525,038 | 8,376 | 765 | 9,203,269 | 12,030 | 4,113 | 6,517 | 755,16 | 575 | 916,15 |
| Stanl.... | 61,234 | 24,701 | 5,113 | 20.7\% | 2,777 | 55,799,640 | 20,093 | 2,044 | 15,909,950 | 7,784 | 2,534 | 7,130,114 | 2,814 | 2,580 | 21,687,039 | 8,406 | 2,427 | 21,269,503 | 8,764 | 1,183 | 12,843,098 | 10,856 | 5,873 | 9,893 | 1,099,72 | 581 | 793,53 |
| Stokes... | 46,763 | 19,285 | 3,846 | 19.9\% | 1,791 | 34,188,714 | 19,089 | 1,304 | 10,221,266 | 7,838 | 1,620 | 3,697,245 | 2,282 | 1,657 | 12,911,530 | 7,792 | 1,574 | 11,411,226 | 7,250 | 847 | 9,865,958 | 11,648 | 4,134 | 6,817 | 754,15 | 532 | 572,02 |
| Surry | 73,195 | 27,196 | 6,337 | 23.3\% | 2,418 | 53,064,523 | 21,946 | 1,661 | 14,587,114 | 8,782 | 2,189 | 7,350, | 3,358 | 2,232 | 17,53,918 | 7,858 | 2,113 | 19,865,2 | 9,401 | 1,139 | 15,659,328 | 13,74 | 6,809 | 11,629 | 1,312,12 | ,437 | 1,628,963 |
| Swain. | 14,953 | 6,807 | 3,265 | 48.0\% | 334 | 6,152,413 | 18,420 | 234 | 2,087,017 | 8,919 | 276 | 489,882 | 1,775 | 295 | 2,359,789 | 7,999 | 268 | 2,197,348 | 8,199 | 159 | 1,595,276 | 10,033 | 1,558 | 2,608 | 293,11 | 86 | 73,13 |
| Transylvania | 33,745 | 12,919 | 2,914 | 22.6\% | ,,985 | 44,733,653 | 22,536 | 1,312 | 11,776,470 | 8,976 | 1,794 | 5,604,507 | 3,124 | 1,820 | 15,966,543 | 8,773 | 1,724 | 16,828,248 | 9,761 | 1,068 | 11,938,862 | 11,179 | 2,307 | 3,937 | 441,782 | 633 | 376,93 |
| Tyrrell....... | 4,217 | 1,488 | 441 | 29.6\% | 131 | 2,494,651 | 19,043 |  | 542,388 | 6,954 | 116 | 396,587 | 3,419 | 120 | 917,568 | 7,646 | 115 | 841,378 | 7,316 | 80 | 735,705 | 9,19 | 483 | 756 | 87,714 | 23 | 23,28 |
| Union. | 219,992 | 88,020 | 16,010 | 18.2\% | 20,410 | 440,612,777 | 21,588 | 17,925 | 202,666,927 | 11,306 | 19,287 | 75,707,172 | 3,925 | 19,537 | 246,237,163 | 12,604 | 18,496 | 141,800,176 | 7,667 | 5,252 | 52,575,438 | 10,011 | 19,685 | 37,295 | 3,882,362 | ,796 | 7,645,11 |
| Vance. | 45,097 | 17,370 | 4,374 | 25.2\% | 1,677 | 32,478,674 | 19,367 | 1,128 | 8,134,786 | 7,212 | 1,402 | 4,034,530 | 2,878 | 1,438 | 11,439,785 | 7,955 | 1,452 | 12,592,130 | 8,672 | 843 | $8,446,759$ | 10,020 | 5,522 | 8,908 | 1,039,99 | 490 | 801,75 |
| Wake. | 1,007,631 | 440,840 | 72,263 | 16.4\% | 100,833 | 2,252,999,354 | 22,344 | 84,754 | 902,075,608 | 10,643 | 92,739 | 394,717,878 | 4,256 | 93,799 | 1,153,829,300 | 12,301 | 88,83 | $815,745,32$ | 9,18 | 24,023 | 283,424,727 | 11,798 | 78,377 | 137,131 | 14,645,28 | , 33 | 5,117,001 |
| Warren. | 20,473 | 6,085 | 1,506 | 24.7\% | 653 | 12,400,797 | 18,991 | 452 | 3,502,513 | 7,749 | 568 | 1,609,94 | 2,834 | 584 | 4,736,929 | 8,111 | 577 | 4,079,058 | 7,06 | 378 | 3,584,810 | 9,48 | 1,802 | 2,822 | 326,1 | 288 | 319,2 |
| Washington | 12,589 | 4,670 | 1,247 | 26.7\% | 480 | 8,828,885 | 18,394 | 253 | 1,490,980 | 5,893 | 429 | 992,520 | 2,314 | 438 | 2,404,735 | 5,490 | 442 | 3,736,3822 | 8,453 | 298 | 2,687,768 | 9,01 | 1,276 | 1,95 | 226,02 | 106 | 141,8 |
| Watauga. | 53,737 | 18,117 | 4,328 | 23.9\% | 2,855 | 63,544,604 | 22,257 | 2,156 | 22,311,153 | 10,348 | 2,600 | 7,066,049 | 2,718 | 2,647 | 26,564,771 | 10,036 | 2,458 | 24,429,217 | 9,939 | 1,168 | 12,550,616 | 10,74 | 2,690 | 4,67 | 510,50 | 62 | 655,0 |
| Wayne. | 124,984 | 44,561 | 10,753 | 24.1\% | 4,535 | 87,476,724 | 19,289 | 3,198 | 23,891,386 | 7,471 | 3,978 | 10,724,887 | 2,696 | 4,049 | 31,695,083 | 7,828 | 3,991 | 36,810,228 | 9,22 | 1,861 | 18,971,413 | 10,19 | 12,517 | 21,18 | 2,401,413 | 740 | ,016,23 |
| Wilkes.. | 69,663 | 27,027 | 6,257 | 23.2\% | 2,188 | 47,114,200 | 21,533 | 1,492 | 11,542,903 | 7,737 | 2,025 | 5,881,796 | 2,905 | 2,047 | 16,022,346 | 7,827 | 1,951 | 19,960,183 | 10,231 | 1,059 | 11,131,671 | 10,511 | 6,661 | 11,285 | 1,271,31 | 578 | 948,3 |
| Wilson. | ${ }^{81,689}$ | 36,3 | 8,477 | 23.3\% | 4,391 | 84,386,499 | 19,218 | 3,235 | 23,154,298 | 7,157 | 3,846 | 11,123,816 | 2,892 | 3,921 | 32,468,970 | 8,281 | 3,952 | 32,048,055 | 8,109 | 1,906 | 19,869,474 | 10,425 | 10,177 | 17,020 | 1,943,069 | ${ }_{6}^{62}$ | 905,7 |
| Yadkin. | 37,705 | 15,464 | 3,117 | 20.2\% | 1,491 | 30,112,552 | 20,196 | 1,008 | 7,703,173 | 7,642 | 1,342 | 3,094,784 | 2,306 | 1,362 | 10,212,655 | 7,498 | 1,292 | 11,267,537 | 8,721 | 697 | 8,632,360 | 12,38 | 3,559 | 6,158 | 693,558 | 25 | 217,96 |
| Yancey ... | 17,959 | 7,014 | 1,741 | 24.8\% |  | 11,896,015 | 19,502 |  | 3,281,622 | 8,225 |  | 1,362,800 | 2,505 | 558 | 4,372,120 | 7,835 | 506 | 3,618,554 | 7,151 | 355 | 3,905,341 | 11,001 | 1,613 | 2,659 | 299,556 | 158 | 166,546 |
| Out-of State... |  | 511,842 | 14,874 | 22.4\% | 129,602 | 6,065,524,793 | 123,960 | 95,127 | 1,333,872,748 | 14,022 | 113,448 | 1,617,022,821 | 14,253 | 115,190 | 1,660,860,985 | 14,418 | 109,846 | 14,052,260,564 | 127,927 | 22.548 | 352,397,244 | 15,629 | 74,782 | 130,976 | 9,986,300 | 12,929 | 36,619,5 |


Population figures are the 2015 Certified Estimates of County Population published by the State Demographer (September 2016 update). <www.osbm.nc.gov/demog/county-estimates $>$
 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.
ed address may be that of the taxpayer, taxpayer's accountant, attorney, tax preparer, or other designe
he address reported on the D - 0 return at the time of filing may not reflect the taxpayer's county/location of resid who did not reside in the county during the previous calendar (income) year, but who filed the D-400 form using a North Carolina addres.
 January 1, 2015; the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January 1, 2017
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$\dagger$ Tax credits claimed=value of tax credits reported on the D-400TC form. Amount claimed (reported) may exceed the value of the tax credit used to reduce tax liability in cases where the tax liability is less than the amount of eligible credit claimed.

| 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 [\$] |  |  |  |  |  |  |  |  |  |
|  | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| less than \$1 | 573,059 | 575,129 |  |  | 120,359 | 116,476 |  |  | 31,871 | 27,361 |  |  | 23,726 | 21,566 |  |  |
| 1-2,000 | 100,836 | 107,162 | 5,205,011 | 5,271,650 | 83,148 | 84,562 | 2,086,958 | 2,053,959 | 10,409 | 9,168 | 504,742 | 443,595 | 6,278 | 5,707 | 320,070 | 282,857 |
| 2,001- 4,000 | 25,213 | 24,583 | 3,033,542 | 2,908,477 | 141,911 | 140,481 | 17,343,951 | 17,248,024 | 10,305 | 9,102 | 1,641,739 | 1,458,622 | 5,041 | 4,348 | 812,425 | 705,306 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 1,616 | 876 | 443,832 | 240,817 | 135,609 | 135,842 | 29,942,279 | 30,044,814 | 20,960 | 20,728 | 5,129,815 | 5,082,997 | 4,381 | 3,831 | 1,188,286 | 1,047,370 |
| $\mathbf{6 , 0 0 1 - 1 0 , 0 0 0}$ | 955 | 878 | 402,657 | 382,806 | 178,940 | 178,875 | 70,875,048 | 71,537,951 | 92,262 | 95,152 | 33,848,067 | 35,071,839 | 9,800 | 8,041 | 4,345,327 | 3,605,510 |
| 10,001-10,625 | 27 | 17 | 15,340 | 10,060 | 19,400 | 19,467 | 11,175,081 | 11,309,396 | 19,362 | 19,540 | 8,980,851 | 9,084,186 | 2,271 | 2,021 | 1,302,514 | 1,164,065 |
| 10,626-12,750 | 80 | 57 | 50,328 | 36,257 | 52,452 | 51,596 | 33,852,094 | 33,632,917 | 71,607 | 72,910 | 40,002,730 | 41,002,487 | 9,653 | 9,555 | 6,310,362 | 6,324,375 |
| 12,751-15,000 | 57 | 44 | 42,315 | 33,185 | 790 | 682 | 604,760 | 527,651 | 119,136 | 119,862 | 85,447,744 | 86,580,559 | 13,311 | 13,787 | 10,238,853 | 10,719,259 |
| 15,001-17,000 | 43 | 32 | 38,045 | 28,319 | 432 | 423 | 382,108 | 381,911 | 84,132 | 82,514 | 71,615,703 | 70,763,855 | 25,482 | 26,583 | 20,640,076 | 21,776,691 |
| 17,001-20,000 | 39 | 34 | 41,115 | 33,994 | 478 | 457 | 491,288 | 476,698 | 84,100 | 82,098 | 84,923,901 | 83,542,313 | 63,488 | 65,049 | 59,880,077 | 61,868,720 |
| 20,001-25,000 | 74 | 39 | 90,789 | 49,387 | 151 | 83 | 187,629 | 101,804 | 51,568 | 50,853 | 61,875,532 | 61,575,586 | 152,388 | 152,182 | 185,047,045 | 186,400,406 |
| 25,001-30,000 | 40 | 35 | 62,308 | 54,112 | 97 | 50 | 145,930 | 74,964 | 825 | 758 | 1,243,767 | 1,158,219 | 115,951 | 109,350 | 175,725,259 | 167,257,773 |
| 30,001-40,000 | 73 | 64 | 137,817 | 125,581 | 83 | 63 | 155,236 | 120,955 | 258 | 134 | 487,482 | 254,918 | 39,164 | 35,285 | 69,347,686 | 62,996,650 |
| 40,001-50,000 | 37 | 37 | 92,580 | 93,197 | 48 | 27 | 117,253 | 66,333 | 97 | 85 | 236,389 | 212,003 | 213 | 148 | 519,709 | 365,524 |
| $\mathbf{5 0 , 0 0 1 - 6 0 , 0 0 0}$ | 28 | 28 | 83,705 | 84,186 | 34 | 19 | 104,937 | 59,584 | 51 | 42 | 156,922 | 130,593 | 108 | 70 | 324,995 | 212,374 |
| 60,001-75,000 | 34 | 36 | 129,090 | 142,635 | 20 | 26 | 75,219 | 101,698 | 53 | 43 | 198,358 | 168,347 | 86 | 52 | 320,982 | 194,776 |
| 75,001-80,000 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 14 | [D] | 61,426 | [D] | 12 | 11 | 52,582 | 48,788 |
| 80,001-100,000 | 29 | 17 | 142,558 | 84,308 | 19 | 13 | 92,321 | 62,417 | 34 | 21 | 159,534 | 106,130 | 36 | 29 | 182,950 | 146,930 |
| 100,001-120,000 | 71 | 44 | 548,702 | 334,251 | 22 | 22 | 175,762 | 170,494 | 16 | 10 | 98,009 | 61,193 | 20 | 11 | 125,763 | 66,775 |
| 120,001-160,000 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 12 | 14 | 92,587 | 113,142 | 25 | 18 | 195,374 | 140,570 |
| 160,001-200,000 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 16 | 18 | 227,873 | 284,313 | 20 | 17 | 229,917 | 272,828 |
| 200,001 or more | 53 | 41 | 2,411,998 | 1,184,405 | 12 | 10 | 215,640 | 225,567 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| Totals: FAGI Level | 702,364 | 709,153 | 12,971,732 | 11,097,627 | 734,005 | 729,174 | 168,023,494 | 168,197,137 | 597,088 | 590,413 | 396,933,171 | 397,094,897 | 471,454 | 457,661 | 537,110,252 | 525,597,547 |


| 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 [\$] |  |
|  | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| less than \$1 | 18,627 | 16,736 |  |  | 15,208 | 13,533 |  |  | 11,963 | 10,448 |  |  | 9,113 | 7,855 |  |  |
| 1-2,000 | 4,571 | 4,299 | 233,470 | 221,456 | 3,541 | 3,455 | 184,840 | 179,735 | 2,885 | 2,744 | 150,902 | 144,055 | 2,243 | 2,174 | 114,553 | 113,200 |
| 2,001- 4,000 | 3,380 | 3,205 | 555,833 | 528,612 | 2,609 | 2,546 | 433,459 | 422,532 | 2,065 | 2,107 | 343,307 | 353,003 | 1,735 | 1,671 | 287,913 | 279,671 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 2,885 | 2,699 | 795,715 | 748,696 | 2,224 | 2,121 | 617,098 | 596,856 | 1,826 | 1,625 | 510,344 | 455,179 | 1,410 | 1,411 | 394,329 | 399,213 |
| 6,001-10,000 | 5,665 | 4,900 | 2,502,747 | 2,186,080 | 4,172 | 3,925 | 1,854,307 | 1,769,164 | 3,171 | 3,142 | 1,412,728 | 1,413,336 | 2,530 | 2,437 | 1,136,396 | 1,107,514 |
| 10,001-10,625 | 936 | 739 | 537,690 | 427,367 | 653 | 560 | 373,260 | 322,669 | 496 | 429 | 283,701 | 250,632 | 406 | 377 | 234,349 | 220,899 |
| 10,626-12,750 | 3,201 | 2,524 | 2,088,162 | 1,654,472 | 2,122 | 1,873 | 1,392,739 | 1,238,424 | 1,565 | 1,540 | 1,025,470 | 1,022,221 | 1,302 | 1,218 | 855,013 | 804,013 |
| 12,751-15,000 | 4,044 | 3,304 | 3,145,594 | 2,594,727 | 2,313 | 2,105 | 1,799,175 | 1,647,066 | 1,692 | 1,558 | 1,316,836 | 1,223,648 | 1,336 | 1,233 | 1,041,260 | 970,402 |
| 15,001-17,000 | 5,189 | 4,779 | 4,685,115 | 4,376,927 | 2,259 | 1,890 | 2,028,210 | 1,707,108 | 1,572 | 1,378 | 1,415,345 | 1,244,725 | 1,242 | 1,113 | 1,114,689 | 1,011,352 |
| 17,001-20,000 | 10,888 | 11,295 | 11,408,684 | 11,951,261 | 4,150 | 3,377 | 4,334,181 | 3,543,073 | 2,479 | 2,080 | 2,560,640 | 2,185,039 | 1,814 | 1,623 | 1,887,171 | 1,702,250 |
| 20,001-25,000 | 21,383 | 22,208 | 26,907,554 | 28,291,621 | 12,498 | 12,604 | 16,094,308 | 16,423,681 | 5,036 | 4,079 | 6,393,943 | 5,235,965 | 3,177 | 2,792 | 4,038,931 | 3,572,579 |
| 25,001-30,000 | 64,271 | 65,451 | 95,107,594 | 97,770,419 | 15,681 | 15,920 | 24,245,361 | 24,849,329 | 9,725 | 9,871 | 15,289,136 | 15,696,772 | 3,888 | 3,477 | 6,026,651 | 5,461,601 |
| 30,001-40,000 | 176,215 | 168,869 | 336,808,076 | 325,107,717 | 64,721 | 68,227 | 129,284,221 | 137,625,400 | 20,968 | 21,052 | 41,192,238 | 41,651,125 | 14,792 | 14,911 | 29,288,869 | 29,809,626 |
| 40,001-50,000 | 24,639 | 21,892 | 57,406,076 | 51,491,053 | 122,873 | 117,249 | 301,720,786 | 289,765,144 | 57,260 | 61,138 | 147,077,911 | 158,409,283 | 14,814 | 14,584 | 37,488,334 | 37,321,482 |
| 50,001-60,000 | 232 | 147 | 697,534 | 446,528 | 14,611 | 12,478 | 42,278,010 | 36,433,261 | 87,573 | 83,572 | 262,251,385 | 251,933,727 | 52,318 | 56,316 | 163,811,276 | 177,716,898 |
| 60,001-75,000 | 133 | 82 | 489,605 | 303,551 | 225 | 153 | 835,161 | 567,445 | 8,420 | 7,133 | 29,038,756 | 24,895,735 | 72,110 | 66,623 | 256,894,699 | 238,394,210 |
| 75,001-80,000 | 33 | 19 | 146,093 | 84,175 | 33 | 24 | 144,684 | 104,458 | 51 | 42 | 220,497 | 181,207 | 263 | 196 | 1,131,366 | 841,398 |
| 80,001-100,000 | 60 | 37 | 297,325 | 187,194 | 81 | 65 | 403,888 | 324,400 | 102 | 102 | 502,742 | 502,014 | 227 | 178 | 1,101,296 | 883,604 |
| 100,001-120,000 | 17 | 31 | 102,745 | 186,785 | 33 | 23 | 198,213 | 137,618 | 49 | 47 | 298,990 | 290,982 | 66 | 59 | 401,998 | 349,706 |
| 120,001-160,000 | 27 | 24 | 208,664 | 191,406 | 30 | 34 | 218,183 | 261,731 | 41 | 51 | 314,135 | 397,371 | 61 | 35 | 458,236 | 278,764 |
| 160,001-200,000 | 29 | 13 | 433,032 | 129,852 | 20 | 18 | 204,442 | 189,787 | 12 | 11 | 114,164 | 107,209 | 22 | 19 | 220,417 | 198,039 |
| 200,001 or more | [D] | 13 | [D] | 223,816 | 14 | 21 | 237,415 | 305,212 | 14 | 26 | 231,068 | 460,846 | 35 | 21 | 600,273 | 302,257 |
| Totals: FAGI Level | 346,425 | 333,266 | 544,557,308 | 529,103,715 | 270,071 | 262,201 | 528,881,941 | 518,414,093 | 218,965 | 214,175 | 511,944,238 | 508,054,074 | 184,904 | 180,323 | 508,528,019 | 501,738,678 |

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 [\$] |  |
|  | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| less than \$1 | 7,268 | 6,273 |  |  | 5,772 | 5,018 |  |  | 13,522 | 11,661 |  |  | 5,088 | 4,603 |  |  |
| 1- 2,000 | 1,842 | 1,800 | 95,961 | 91,974 | 1,507 | 1,481 | 76,626 | 75,881 | 4,685 | 4,163 | 239,585 | 209,879 | 2,469 | 2,119 | 121,267 | 105,742 |
| 2,001- 4,000 | 1,334 | 1,289 | 221,266 | 217,438 | 1,111 | 1,086 | 186,911 | 181,522 | 2,912 | 2,816 | 490,078 | 477,323 | 1,263 | 1,165 | 213,191 | 194,517 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 1,161 | 1,021 | 325,419 | 292,348 | 886 | 801 | 250,925 | 227,317 | 2,288 | 2,009 | 647,829 | 573,070 | 892 | 821 | 253,045 | 234,664 |
| 6,001-10,000 | 1,950 | 1,853 | 872,785 | 842,032 | 1,472 | 1,386 | 656,697 | 626,490 | 3,568 | 3,304 | 1,612,623 | 1,503,339 | 1,353 | 1,177 | 608,667 | 533,488 |
| 10,001-10,625 | 320 | 261 | 187,140 | 153,198 | 223 | 202 | 129,433 | 119,146 | 542 | 451 | 315,971 | 268,292 | 188 | 154 | 110,038 | 92,431 |
| 10,626-12,750 | 925 | 852 | 606,746 | 563,365 | 726 | 684 | 477,844 | 457,107 | 1,646 | 1,474 | 1,089,798 | 987,119 | 529 | 504 | 351,376 | 336,312 |
| 12,751-15,000 | 970 | 959 | 758,682 | 759,468 | 767 | 761 | 598,126 | 602,255 | 1,605 | 1,500 | 1,258,936 | 1,190,260 | 554 | 477 | 434,658 | 379,380 |
| 15,001-17,000 | 950 | 826 | 854,942 | 755,119 | 637 | 580 | 573,236 | 531,201 | 1,406 | 1,362 | 1,280,036 | 1,245,946 | 428 | 384 | 390,981 | 352,055 |
| 17,001-20,000 | 1,337 | 1,240 | 1,391,149 | 1,306,445 | 1,006 | 908 | 1,052,935 | 957,898 | 2,083 | 1,897 | 2,178,507 | 2,015,897 | 587 | 557 | 612,981 | 594,570 |
| 20,001-25,000 | 2,298 | 2,111 | 2,910,294 | 2,696,638 | 1,816 | 1,581 | 2,303,161 | 2,018,055 | 3,595 | 3,259 | 4,589,819 | 4,191,681 | 945 | 856 | 1,206,456 | 1,107,205 |
| 25,001-30,000 | 2,626 | 2,320 | 4,077,468 | 3,620,711 | 1,765 | 1,609 | 2,738,423 | 2,520,981 | 3,801 | 3,386 | 5,927,466 | 5,334,178 | 1,010 | 887 | 1,567,756 | 1,395,999 |
| 30,001-40,000 | 8,731 | 8,127 | 17,721,931 | 16,679,824 | 4,437 | 3,840 | 8,820,078 | 7,709,705 | 7,824 | 6,953 | 15,561,384 | 13,958,517 | 1,824 | 1,668 | 3,587,561 | 3,331,512 |
| 40,001-50,000 | 10,693 | 10,943 | 27,057,564 | 27,971,220 | 8,076 | 7,863 | 20,632,542 | 20,317,116 | 9,650 | 8,487 | 24,686,394 | 21,914,457 | 1,859 | 1,681 | 4,713,613 | 4,322,267 |
| 50,001-60,000 | 11,373 | 11,432 | 35,146,602 | 35,715,246 | 8,203 | 8,240 | 25,374,287 | 25,658,739 | 13,410 | 12,189 | 41,752,469 | 38,474,971 | 1,883 | 1,668 | 5,784,019 | 5,209,208 |
| 60,001-75,000 | 90,354 | 89,490 | 347,333,167 | 345,577,330 | 15,560 | 17,966 | 59,061,315 | 69,636,212 | 24,876 | 23,838 | 94,963,994 | 91,955,738 | 3,120 | 2,830 | 11,835,657 | 10,856,922 |
| 75,001-80,000 | 10,445 | 9,027 | 45,076,289 | 39,362,983 | 35,823 | 35,438 | 153,362,521 | 153,242,032 | 10,029 | 9,780 | 43,770,766 | 43,013,514 | 1,100 | 1,001 | 4,804,466 | 4,349,819 |
| 80,001-100,000 | 3,443 | 2,939 | 15,744,343 | 13,618,871 | 42,902 | 38,649 | 199,462,882 | 181,142,983 | 122,597 | 120,666 | 629,208,831 | 623,671,061 | 5,644 | 4,896 | 28,631,774 | 25,123,549 |
| 100,001-120,000 | 96 | 87 | 586,656 | 545,005 | 158 | 145 | 952,905 | 868,809 | 101,151 | 94,299 | 619,321,062 | 582,389,930 | 9,400 | 9,122 | 58,386,019 | 57,057,764 |
| 120,001-160,000 | 65 | 59 | 496,442 | 456,291 | 113 | 94 | 849,369 | 725,508 | 44,233 | 39,482 | 315,445,081 | 283,492,466 | 73,136 | 69,435 | 586,189,428 | 560,659,498 |
| 160,001-200,000 | 30 | 21 | 284,011 | 208,381 | 31 | 32 | 308,426 | 310,002 | 318 | 272 | 3,141,900 | 2,684,891 | 33,245 | 29,484 | 317,619,460 | 283,965,646 |
| 200,001 or more | 25 | 30 | 441,164 | 449,460 | 33 | 30 | 494,586 | 459,486 | 221 | 247 | 3,500,602 | 3,940,297 | 587 | 538 | 9,092,635 | 7,977,962 |
| Totals: FAGI Level | 158,236 | 152,960 | 502,190,021 | 491,883,347 | 133,024 | 128,394 | 478,363,228 | 468,388,445 | 375,962 | 353,495 | 1,810,983,131 | 1,723,492,826 | 147,104 | 136,027 | 1,036,515,048 | 968,180,510 |


| 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 [\$] |  |
|  | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 |
| less than \$1 | 8,857 | 8,045 |  |  | 3,265 | 2,933 |  |  | 4,697 | 4,223 |  |  | 852,395 | 831,860 |  |  |
| 1-2,000 | 4,690 | 4,256 | 228,942 | 209,851 | 1,778 | 1,536 | 84,557 | 73,504 | 1,795 | 1,640 | 95,299 | 86,568 | 232,677 | 236,266 | 9,742,783 | 9,563,906 |
| 2,001- 4,000 | 2,595 | 2,260 | 434,071 | 383,608 | 905 | 818 | 151,678 | 138,147 | 1,008 | 939 | 169,087 | 158,009 | 203,387 | 198,416 | 26,318,451 | 25,654,811 |
| 4,001- 6,000 | 1,612 | 1,445 | 456,513 | 414,407 | 671 | 595 | 190,407 | 169,753 | 718 | 625 | 204,080 | 181,033 | 179,139 | 176,450 | 41,349,916 | 40,708,534 |
| 6,001-10,000 | 2,214 | 1,989 | 999,094 | 904,032 | 951 | 898 | 434,828 | 406,801 | 1,046 | 968 | 474,451 | 444,528 | 310,049 | 308,925 | 122,036,422 | 122,334,910 |
| 10,001-10,625 | 293 | 227 | 172,919 | 135,392 | 104 | 118 | 61,876 | 70,616 | 136 | 160 | 80,620 | 95,804 | 45,357 | 44,723 | 23,960,783 | 23,724,153 |
| 10,626-12,750 | 865 | 721 | 579,266 | 484,843 | 381 | 361 | 254,186 | 241,884 | 540 | 384 | 362,468 | 259,658 | 147,594 | 146,253 | 89,298,582 | 89,045,454 |
| 12,751-15,000 | 863 | 721 | 684,507 | 578,903 | 326 | 303 | 260,087 | 242,417 | 427 | 383 | 339,968 | 306,974 | 148,191 | 147,679 | 107,971,501 | 108,356,154 |
| 15,001-17,000 | 641 | 550 | 586,777 | 508,006 | 223 | 252 | 205,065 | 232,113 | 329 | 356 | 302,374 | 330,014 | 124,965 | 123,022 | 106,112,702 | 105,245,342 |
| 17,001-20,000 | 852 | 764 | 905,823 | 814,590 | 328 | 307 | 350,024 | 329,492 | 438 | 397 | 463,972 | 424,742 | 174,067 | 172,083 | 172,482,448 | 171,746,982 |
| 20,001-25,000 | 1,112 | 1,139 | 1,419,648 | 1,462,762 | 527 | 406 | 673,173 | 524,431 | 645 | 579 | 832,010 | 750,859 | 257,213 | 254,771 | 314,570,292 | 314,402,660 |
| 25,001-30,000 | 977 | 805 | 1,522,985 | 1,270,989 | 417 | 353 | 656,016 | 559,782 | 504 | 457 | 790,976 | 727,782 | 221,578 | 214,729 | 335,127,096 | 327,753,611 |
| 30,001-40,000 | 1,563 | 1,372 | 3,099,301 | 2,751,049 | 533 | 532 | 1,049,100 | 1,054,635 | 802 | 677 | 1,597,998 | 1,353,043 | 341,988 | 331,774 | 658,138,978 | 644,530,257 |
| 40,001-50,000 | 1,280 | 1,184 | 3,275,300 | 3,038,384 | 333 | 332 | 840,028 | 862,348 | 630 | 518 | 1,627,605 | 1,341,152 | 252,502 | 246,168 | 627,492,084 | 617,490,963 |
| $\mathbf{5 0 , 0 0 1 - 6 0 , 0 0 0}$ | 1,195 | 1,093 | 3,729,908 | 3,422,510 | 270 | 260 | 849,806 | 822,941 | 521 | 398 | 1,636,942 | 1,264,892 | 191,810 | 187,952 | 583,982,797 | 577,585,658 |
| 60,001-75,000 | 1,682 | 1,435 | 6,436,355 | 5,491,046 | 356 | 307 | 1,348,383 | 1,177,310 | 584, | 463 | 2,247,404 | 1,791,935 | 217,603 | 210,456 | 811,168,204 | 791,163,949 |
| 75,001-80,000 | 591 | 535 | 2,570,156 | 2,340,458 | 92 | 73 | 404,806 | 322,751 | 141 | 137 | 616,913 | 610,878 | 58,637 | 56,304 | 252,402,506 | 244,593,402 |
| 80,001-100,000 | 2,236 | 1,908 | 11,275,413 | 9,754,388 | 341 | 300 | 1,724,687 | 1,537,641 | 484 | 420 | 2,474,428 | 2,175,845 | 178,235 | 170,240 | 891,404,972 | 859,321,335 |
| 100,001-120,000 | 2,344 | 2,032 | 14,465,782 | 12,659,097 | 245 | 212 | 1,537,348 | 1,295,124 | 383 | 310 | 2,395,038 | 1,960,824 | 114,004 | 106,407 | 699,029,920 | 657,986,839 |
| 120,001-160,000 | 6,506 | 5,923 | 51,745,815 | 47,374,694 | 396 | 295 | 3,102,347 | 2,355,627 | 573 | 453 | 4,522,263 | 3,620,353 | 125,258 | 115,949 | 964,131,316 | 900,304,358 |
| 160,001-200,000 | 28,824 | 27,064 | 298,283,905 | 282,106,953 | 278 | 245 | 2,752,799 | 2,468,866 | 400 | 345 | 4,088,133 | 3,543,873 | 63,238 | 57,554 | 627,596,583 | 576,215,163 |
| 200,001 or more | 93,683 | 86,498 | 1,470,813,962 | 1,368,496,634 | 20,622 | 19,049 | 687,366,540 | 638,260,793 | 10,878 | 9,629 | 1,247,783,570 | 1,050,125,247 | 126,211 | 116,173 | 3,423,773,029 | 3,072,818,040 |
| Totals: FAGI Level | 165,475 | 151,966 | 1,873,686,442 | 1,744,602,596 | 33,342 | 30,485 | 704,297,741 | 653,146,976 | 27,679 | 24,461 | 1,273,105,599 | 1,071,554,013 | 4,566,098 | 4,454,154 | 10,888,091,365 | 10,280,546,481 |

[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: 2015 and 2014 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 and 2014 D-400 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 tax credits.

| Tax Credit | All Returns |  | AGI < \$25,000 |  | AGI \$25,000 - \$49,999 |  | AGI \$50,000-\$99,999 |  | AGI \$100,000 or more |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] |
|  |  |  |  |  |  |  |  |  |  |  |
| Foreign/Other State Taxes Paid | 184,757 | 394,942,796 | 18,627 | 3,322,082 | 30,986 | 16,658,566 | 48,300 | 47,406,342 | 86,844 | 327,555,806 |
| Children | 993,763 | 183,063,399 | 403,080 | 78,488,820 | 327,204 | 62,016,944 | 263,216 | 42,509,716 | 263 | 47,919 |
| Historic Rehabilitation | 912 | 8,712,130 | 84 | 532,571 | 83 | 326,262 | 169 | 1,101,438 | 576 | 6,751,859 |
| Income-producing | 246 | 2,627,809 | 52 | 257,310 | 37 | 108,294 | 33 | 220,737 | 124 | 2,041,468 |
| Nonincome-producing | 666 | 6,084,321 | 32 | 275,261 | 46 | 217,968 | 136 | 880,701 | 452 | 4,710,391 |
| Historic Mill Facility Rehabilitation | 214 | 6,375,459 | 36 | 131,285 | 38 | 83,051 | 43 | 256,695 | 97 | 5,904,428 |
| Income-producing | 167 | 5,879,413 | [D] | [D] | [D] | [D] | 32 | 220,761 | 77 | 5,453,411 |
| Nonincome-producing | 47 | 496,046 | [D] | [D] | [D] | [D] | 11 | 35,934 | 20 | 451,017 |
| Carryforward of Prior Year Tax Credits | 4,555 | 31,576,888 | 1,250 | 2,052,396 | 1,404 | 2,764,082 | 1,141 | 5,047,446 | 760 | 21,712,964 |
| Business Incentive and Energy Tax Credits $\dagger$ | 6,453 | 57,049,452 | 161 | 126,414 | 444 | 312,586 | 1,372 | 1,914,400 | 4,476 | 54,696,052 |
| Credits Claimed | - | 681,720,124 | - | 84,653,568 | - | 82,161,491 | - | 98,236,037 |  | 416,669,028 |
| Credits Not Taken $\dagger \dagger$ | - | 65,896,497 | - | 32,631,505 | - | 3,192,853 | - | 5,721,827 | - | 24,350,312 |
| Credits Taken | - | 615,823,627 | - | 52,022,063 | - | 78,968,638 | - | 92,514,210 | - | 392,318,716 |

[D]=Suppressed to avoid disclosing specific details of individual taxpayers
Source: 2015 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2015 D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.
$\dagger$ Includes credits available as incentive to new and expanding businesses or for investing in renewable energy property that are limited to $\mathbf{5 0 \%}$ 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.
$\dagger$ Credits were not taken against tax because a taxpayer's liability was less than the amount of credits claimed or because of taxpayer error.


| Itemized Deduction Type | All Returns |  | AGI < \$25,000 |  | AGI \$25,000-\$49,999 |  | AGI \$50,000-\$99,999 |  | AGI \$100,000 or more |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of Returns | $\begin{gathered} \text { Amount } \\ \text { Claimed [\$] } \end{gathered}$ | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed [\$] | Number of Returns | $\begin{gathered} \text { Amount } \\ \text { Claimed [\$] } \end{gathered}$ |
| Qualifying Home Mortgage Interest [unlimited] | 597,536 | 6,124,222,854 | 48,536 | 371,928,075 | 75,987 | 520,220,126 | 161,222 | 1,246,254,043 | 311,791 | 3,985,820,610 |
| Real Estate Property Taxes [unlimited] | 694,389 | 3,831,528,846 | 65,719 | 259,406,663 | 91,172 | 212,504,304 | 184,028 | 513,158,088 | 353,470 | 2,846,459,791 |
| Allowable Home Mortgage Interest and Real Estate |  |  |  |  |  |  |  |  |  |  |
| Property Taxes [capped at $\mathbf{\$ 2 0 , 0 0 0 ] ~} \dagger$ | 704,404 | 7,889,129,621 | 67,709 | 494,208,833 | 93,286 | 682,881,816 | 186,933 | 1,690,786,622 | 356,476 | 5,021,252,350 |
| Charitable Contributions | 676,199 | 19,186,120,248 | 55,873 | 166,898,244 | 92,486 | 394,448,185 | 179,876 | 1,009,787,502 | 347,964 | 17,614,986,317 |
| Medical and Dental Expenses | 242,855 | 2,845,500,389 | 66,213 | 712,457,155 | 62,282 | 634,596,573 | 75,975 | 891,114,946 | 38,385 | 607,331,715 |
| Itemized Deductions Claimed [Total] | - | 31,987,372,337 | - | 1,510,690,137 | - | 1,761,769,188 | - | 3,660,314,579 | - | 25,054,598,433 |
| Itemized Deductions in Excess of \$20,000† $\dagger$ | - | 2,066,622,079 | - | 137,125,905 | - | 49,842,614 | - | 68,625,509 | - | 1,811,028,051 |
| Itemized Deductions Allowable | - | 29,920,750,258 | - | 1,373,564,232 | - | 1,711,926,574 | - | 3,591,689,070 | - | 23,243,570,382 |

Source: 2015 individual income tax extract. Itemized deduction summaries are compiled from personal income tax information extracted from tax year $2015 \mathrm{D}-400$ Sch S forms processed
within the DOR dynamic integrated tax system during 2016; 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 claim multiple types of itemized deductions.
$\dagger$ The allowable sum of the combined deductions for qualifying home mortgage interest and real estate property taxes is capped at $\mathbf{\$ 2 0 , 0 0 0}$.
$\dagger$ Sum of values of qualifying home mortgage interest and real estate property taxes in excess of $\$ 20,000$ and disallowed as an itemized deduction
Figure F1. reflects the total amounts of qualifying home mortgage interest and real estate property taxes claimed on tax returns [unlimited]. Figure F2. reflects the allowable amounts of these deductions.


TABLE I1. TAX YEAR 2015 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS CLAIMED ON FORM D-400 SCHEDULE S BY DEDUCTION TYPE BY FILING STATUS BY FAGI LEVEL

|  | TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects $\$ 20,000 \mathrm{cap} \mid+$ |  |  | QUALIFYING HOME <br> MORTGAGE INTEREST <br> [unlimited-prior to \$20,000 cap] |  |  | REAL ESTATE <br> PROPERTY TAXES <br> [unlimited-prior to \$20,000 cap] |  |  | ALLOWABLE <br> HOME MORTGAGE INTEREST/ $/$ <br> REAL ESTATE PROPERTY TAXE <br> [reflects $\$ 20,000$ cap $\dagger$ |  |  | CHARITABLE CONTRIBUTIONS |  |  | MEDICAL, DENTAL EXPENSES |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FAGI BRACKET | $\begin{array}{\|c} \text { Return } \\ \text { Count } \dagger \dagger \end{array}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{r} \mathbf{A v g} \\ {[\$]} \\ \hline \end{array}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{r} \mathbf{A v g} \\ {[\$]} \\ \hline \end{array}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ |


| Non-Positive AGI | 22,325 | 264,415,472 | 11,844 | 8,551 | 113,986,096 | 13,330 | 10,710 | 128,124,577 | 11,963 \|| | 11,127 | 137,194,355 | 12,330 | 552 | 4,528,505 | 8,204 | 9,501 | 122,692,612 | 12, |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ 1- 3,999 | 6,734 | 90,263,690 | 13,404 | 3,186 | 27,618,613 | 8,669 | 4,143 | 10,828,953 | 2,614 | 4,299 | 30,722,776 | 7,146 | 3,933 | 5,800,239 | 1,475 | 4,643 | 53,740,675 | 11,5 |
| 4,000- $\quad \mathbf{9 , 9 9 9}$ | 13,406 | 193,906,026 | 14,464 | 6,881 | 42,945,924 | 6,241 | 9,631 | 23,715,732 | 2,462 | 9,907 | 62,405,062 | 6,299 | 9,483 | 22,224,784 | 2,344 | 10,613 | 109,276,180 | 10,29 |
| 10,000-14,999 | 17,214 | 258,779,758 | 15,033 | 9,290 | 59,471,672 | 6,402 | 13,170 | 29,226,912 | 2,219 | 13,568 | 80,374,568 | 5,924 | 13,056 | 35,301,479 | 2,704 | 14,198 | 143,103,711 | 10,07 |
| 15,000-19,999 | 17,781 | 275,803,785 | 15,511 | 9,957 | 60,593,292 | 6,085 | 13,768 | 34,661,495 | 2,518 | 14,133 | 88,367,614 | 6,253 | 14,092 | 45,804,502 | 3,250 | 13,850 | 141,631,669 | 10,22 |
| 20,000-24,999 | 18,138 | 290,395,501 | 16,010 | 10,671 | 67,312,478 | 6,308 | 14,297 | 32,848,994 | 2,298 | 14,675 | 95,144,458 | 6,483 | 14,757 | 53,238,735 | 3,608 | 13,408 | 142,012,308 | ,59 |
| 25,000-29,999 | 19,433 | 314,045,258 | 16,160 | 12,045 | 83,011,596 | 6,892 | 15,547 | 35,799,994 | 2,303 | 15,940 | 108,166,582 | 6,786 | 16,196 | 63,823,470 | 3,941 | 13,418 | 142,055,206 | 10,58 |
| 30,000-39,999 | 42,797 | 670,702,286 | 15,672 | 29,193 | 204,177,646 | 6,994 | 35,334 | 83,371,847 | 2,360 | 36,176 | 260,287,730 | 7,195 | 36,218 | 152,803,457 | 4,219 | 25,645 | 257,611,099 | 0,04 |
| 40,000-49,999 | 46,750 | 727,179,030 | 15,555 | 34,749 | 233,030,884 | 6,706 | 40,291 | 93,332,463 | 2,316 | 41,170 | 314,427,504 | 7,637 | 40,072 | 177,821,258 | ,438 | 23,219 | 234,930,268 | 10,11 |
| 50,000-59,999 | 47,322 | 763,946,974 | 16,144 | 36,452 | 253,423,540 | 6,952 | 41,936 | 103,580,568 | 2,470 | 42,753 | 343,214,470 | 8,028 | 41,064 | 194,839,025 | 4,745 | 20,540 | 225,893,479 | 10,99 |
| $\mathbf{6 0 , 0 0 0}$ - 69,999 | 43,552 | 748,931,546 | 17,196 | 34,327 | 252,305,632 | 7,350 | 39,399 | 101,740,447 | 2,582 | 40,096 | 341,801,078 | 8,525 | 38,406 | 198,387,303 | 5,166 | 17,564 | 208,743,165 | 11,88 |
| 70,000-79,999 | 39,973 | 718,259,938 | 17,969 | 32,055 | 248,889,522 | 7,764 | 36,694 | 105,349,907 | 2,871 | 37,232 | 339,343,263 | 9,114 | 35,916 | 203,633,011 | 5,670 | 14,848 | 175,283,664 | 11,80 |
| 80,000-89,999 | 36,883 | 694,243,488 | 18,823 | 30,243 | 248,373,927 | 8,213 | 4,259 | 102,247,854 | 985 | 34,724 | 336,695,826 | 9,696 | 33,506 | 206,507,590 | 6,163 | 12,619 | 151,040,072 | 11,96 |
| 90,000- 99,999 | 33,768 | 666,307,124 | 19,732 | 28,145 | 243,261,422 | 8,643 | 31,740 | 100,239,312 | 3,158 | 32,128 | 329,731,985 | 10,263 | 30,984 | 206,420,573 | 6,662 | 10,404 | 130,154,566 | 12,51 |
| 100,000-149,999 | 127,835 | 2,674,652,460 | 20,923 | 110,249 | 1,077,333,795 | 9,772 | 122,132 | 466,343,330 | 3,818 | 123,275 | 1,441,383,873 | 11,692 | 119,841 | 891,348,488 | 7,438 | 26,335 | 341,920,099 | 12,98 |
| 150,000-199,999 | 72,882 | 1,666,541,454 | 22,866 | 64,539 | 746,047,513 | 11,560 | 70,622 | 327,336,021 | 4,635 | 71,156 | 976,186,845 | 13,719 | 69,075 | 570,601,003 | 8,261 | 7,265 | 119,753,606 | 16,48 |
| 200,000-499,999 | 111,800 | 3,088,478,977 | 27,625 | 98,091 | 1,388,915,981 | 14,159 | 109,022 | 744,862,873 | 6,832 | 109,889 | 1,702,146,727 | 15,490 | 106,985 | 1,268,190,204 | 11,854 | 4,414 | 118,142,046 | 26,76 |
| 500,000-999,999 | 28,035 | 1,241,706,161 | 44,291 | 22,480 | 410,674,078 | 18,268 | 27,276 | 344,092,709 | 12,615 | 27,522 | 461,408,974 | 16,765 | 27,315 | 760,980,278 | 27,859 | 282 | 19,316,909 | 68,50 |
| 1,000,000 or more | 25,259 | 14,572,191,330 | 576,911 | 16,432 | 362,849,243 | 22,082 | 24,418 | 963,824,858 | 39,472 | 24,634 | 440,125,931 | 17,867 | 24,748 | 14,123,866,344 | 570,707 | 89 | 8,199,055 | 92,12 |
| TOTAL | 771,887 | 29,920,750,258 | 38,763 | 597,536 | 6,124,222,854 | 10,249 | 694,389 | 3,831,528,846 | 5,518 | 704,404 | 7,889,129,621 | 11,200 | 676,199 | 19,186,120,248 | 28,373 | 2,855 | 2,845,500,389 | 11,71 |


| Non-Positive AGI | 10,472 | 80,813,005 | 7,717 | 2,894 | 25,197,869 | 8,707 | 3,864 | 25,525,209 | 6,606 | 4,032 | 36,632,524 | 9,085 | 260 | 1,365,962 | 5,2 | 3,882 | 42,814,519 | 11,029 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ 1- 3,999 | 4,549 | 53,080,463 | 11,669 | 1,899 | 12,089,933 | 6,366 | 2,576 | 5,610,125 | 2,178 | 2,676 | 16,278,268 | 6,083 | 2,420 | 3,518,794 | 1,45 | 3,072 | 33,283,401 | 10,834 |
| 4,000 - $\quad \mathbf{9 , 9 9 9}$ | 9,108 | 119,457,635 | 13,116 | 4,357 | 22,699,732 | 5,210 | 6,391 | 14,021,200 | 2,194 | 6,570 | 35,650,345 | 5,426 | 6,231 | 13,125,903 | 2,107 | 7,286 | 70,681,387 | 9,701 |
| 10,000-14,999 | 12,246 | 166,090,192 | 13 | 6,237 | 32,178,359 | 5,159 | 9,236 | 17,993,392 | 1,948 | 9,505 | 48,955,450 | 5,150 | 9,155 | 22,618,627 | 2,471 | 10,257 | 94,516,115 | 9,215 |
| 15,000-19,999 | 11,428 | 158,198,189 | 13,843 | 5,903 | 30,489,034 | 5,165 | 8,604 | 17,890,973 | 2,079 | 8,812 | 47,248,084 | 5,362 | 8,900 | 25,657,837 | 2,883 | 8,954 | 85,292,268 | 9,526 |
| 20,000-24,999 | 10,858 | 156,190,501 | 14,38 | 5,875 | 31,644,910 | 38 | 8,285 | 17,018,352 | 05 | 8,460 | 47,6 | 5,630 | 8,682 | 27,872,935 | ,21 | 7,876 | 80,689,485 | 10,245 |
| 25,000-29,999 | 10,848 | 153,465,292 | 14,147 | 6,360 | 36,139,032 | 5,682 | 8,444 | 17,546,450 | 2,078 | 8,656 | 51,790,169 | 5,983 | 8,833 | 30,964,463 | 3,506 | 7,138 | 70,710,660 | 9,906 |
| 30,000-39,999 | 22,870 | 308,493,692 | 13,489 | 15,087 | 87,345,286 | 5,789 | 18,534 | 38,669,979 | 2,086 | 18,925 | 122,399,129 | 6,468 | 18,904 | 69,353,868 | 3,669 | 12,375 | 116,740,695 | 9,434 |
| 40,000-49,999 | 25,149 | 333,844,350 | 13,275 | 18,484 | 110,824,785 | ,996 | 21,593 | 44,583,229 | 2,065 | 22,021 | 151,442,665 | 6,877 | 20,972 | 79,702,292 | 3,800 | 10,302 | 102,699,393 | 9,969 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 25,321 | 350,886,727 | 13,858 | 19,089 | 117,028,518 | 6,131 | 22,317 | 48,635,489 | 2,179 | 22,683 | 163,945 | 7,228 | 21,249 | 85,063,832 | 4,003 | 8,483 | 101,877,285 | 12,010 |
| 60,000-69,999 | 21,557 | 307,988,316 | 14,287 | 16,404 | 105,469,516 | 6,429 | 19,287 | 45,607,026 | 2,365 | 19,571 | 148,941,660 | 7,610 | 18,328 | 78,045,672 | 4,258 | 6,180 | 81,000,984 | 13,107 |
| 70,000-79,999 | 17,008 | 251,465,836 | 14,785 | 12,983 | 87,520,721 | 6,741 | 15,318 | 39,649,206 | 2,588 | 15,522 | 125,051,353 | 8,056 | 14,590 | 66,147,265 | 4,534 | 4,124 | 60,267,218 | 14,614 |
| 80,000-89,999 | 13,191 | 202,644,19 | 15,362 | 10,157 | 71,533,212 | 7,043 | 11,864 | 32,552,419 | 744 | 12,028 | 102,080,801 | 8,487 | 11,331 | 54,226,864 | ,78 | 2,743 | 46,336,531 | 16,893 |
| 90,000- 99,999 | 9,836 | 160,259,165 | 16,293 | 7,532 | 55,645,972 | 7,388 | 8,896 | 25,965,473 | 2,919 | 9,006 | 79,675,769 | 8,847 | 8,411 | 42,785,437 | 5,087 | 1,874 | 37,797,959 | 20,170 |
| 100,000-149,999 | 24,871 | 438,353,16 | 17,625 | 19,028 | 153,246,177 | 8,054 | 22,536 | 77,289,853 | 3,430 | 22,853 | 221,324,058 | 9,685 | 21,644 | 126,301,363 | 5,835 | 3,779 | 90,727,740 | 24,008 |
| 150,000-199,999 | 8,541 | 174,880,948 | 20,475 | 6,271 | 58,632,781 | 9,350 | ,814 | 35,116,389 | 4,494 | 7,919 | 86,306,924 | 10,899 | 7,577 | 57,698,377 | 7,615 | 948 | 30,875,647 | 32,569 |
| 200,000-499,999 | 10,234 | 280,522,849 | 27,411 | 7,152 | 82,901,039 | 11,591 | 9,352 | 61,853,629 | 6,614 | 9,511 | 118,083,737 | 12,415 | 9,238 | 127,146,838 | 13,763 | 679 | 35,292,274 | 51,977 |
| 500,000-999,999 | 2,487 | 121,655,140 | 48,916 | 1,533 | 24,098,137 | 15,720 | 2,261 | 27,291,618 | 12,071 | 2,298 | 32,994,647 | 14,358 | 2,302 | 79,947,459 | 34,730 | 75 | 8,713,034 | 116,174 |
| 1,000,000 or more | 2,788 | 2,490,534,530 | 893,305 | 1,469 | 30,703,348 | 20,901 | 2,500 | 96,677,879 | 38,671 | 2,542 | 41,938,571 | 16,498 | 2,637 | 2,444,800,903 | 927,114 | 30 | 3,795,056 | 126,502 |
| TOTAL | 253,362 | 6,308,824,187 | 24,900 | 168,714 | 1,175,388,361 | 6,967 | 209,672 | 689,497,890 | 3,288 | 213,590 | 1,678,367,845 | 7,858 | 201,664 | 3,436,344,691 | 17,040 | 100,057 | 1,194,111,651 | 11,934 |


|  | TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap] $\dagger$ |  |  | QUALIFYING HOME <br> MORTGAGE INTEREST <br> [unlimited-prior to \$20,000 cap] |  |  | REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap] |  |  | ALLOWABLEHOME MORTGAGE INTEREST/REAL ESTATE PROPERTY TAXE[reflects $\$ 20,000$ cap $\dagger$ |  |  | CHARITABLECONTRIBUTIONS |  |  | MEDICAL, DENTAL EXPENSES |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FAGI BRACKET | Return Count+ + | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ |


| Non-Positive AGI | 7,580 | 164,565,657 | 21,711 | 5,002 | 80,379,067 | 16,069 | 6,077 | 90,816,713 | 14,944 | 6,274 | 90,413,148 | 14,411 | 229 | 2,831,617 | 12,365 | 4,971 | 71,320,892 | 14,34 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ 1- 3,999 | 1,441 | , | 22,036 | 1,020 | 13,390,101 | 13,128 | 1,272 | 4,269,438 | 3,356 | 1,302 | 11,695,799 | 8,983 | 1,173 | 1,765,5 | 1,505 | 1,306 | 18,292,370 | 14,006 |
| 4,000- $\quad \mathbf{9 , 9 9 9}$ | , | 61,664, | ,478 | 1,934 | 15,786,378 | 8,163 | 2,557 | 8,896,257 | 3,088 | 2,618 | 20,960,745 | 8,006 | 2,466 | 7,265,7 | 2,946 | 2,624 | 33,437,501 | 12,743 |
| 10,000-14,999 | 3,405 | 75,568,050 | 22,193 | 2,284 | 16,444,421 | 7,200 | 3,071 | 8,919,010 | 2,904 | 3,142 | 23,934,488 | 7,618 | 2,951 | 10,143,908 | 3,437 | 3,140 | 41,489,654 | 13,213 |
| 15,000-19,999 | 4,445 | 95,616,184 | 21,511 | 2,988 | 22,145,410 | 7,411 | 4,030 | 14,107,772 | 3,501 | 4,115 | 31,055,826 | 7,547 | 3,920 | 16,416,138 | 4,188 | 3,935 | 48,144,220 | 12,23 |
| 20,000-24,999 | 5,015 | 107,381,572 | 21,412 | 3,459 | 25,063,450 | 7,246 | 4,586 | 12,454,375 | 2,716 | 4,697 | 35,332,546 | 7,522 | 4,467 | 19,926,022 | 4,461 | 4,410 | 52,123,004 | 11,819 |
| 25,000-29,999 | 5,575 | 123,590,958 | 22,169 | 3,876 | 28,977,448 | 7,476 | 5,141 | 14,003,296 | 2,724 | 5,237 | 40,009,588 | 7,640 | 5,105 | 24,575,271 | 4,814 | 4,809 | 59,006,099 | 12,270 |
| 30,000-39,999 | 11,969 | 261,397,538 | 21,840 | 8,709 | 65,938,721 | 7,571 | 11,116 | 31,120,913 | 2,800 | 11,312 | 90,873,239 | 8,033 | 11,034 | 58,607,444 | 5,312 | 9,751 | 111,916,855 | 11,477 |
| 40,000-49,999 | 12,810 | 280,946,737 | 21,932 | 9,713 | 75,468,415 | 7,770 | 11,941 | 34,562,950 | 2,894 | 12,123 | 104,506,485 | 8,621 | 11,884 | 68,870,970 | 5,795 | 9,655 | 107,569,282 | 11,14 |
| 50,000- 59,999 | 14,107 | 307,479,683 | 21,796 | 11,137 | 89,970,974 | 8,079 | 13,228 | 40,558,373 | 3,066 | 13,428 | 121,056,621 | 9,015 | 13,259 | 81,535,149 | 6,149 | 9,699 | 104,887,913 | 10,81 |
| 60,000-69,999 | 15,841 | 354,667,916 | 22,389 | 12,901 | 108,399,216 | 8,402 | 14,906 | 43,833,684 | 2,941 | 15,162 | 143,269,836 | 9,449 | 14,856 | 96,027,274 | 6,464 | 9,859 | 115,370,806 | 11,702 |
| 70,000-79,999 | 18,108 | 396,009,479 | 21,8 | 15,024 | 128,036,627 | 22 | 17,181 | 54,428,918 | 8 | 17,413 | 171,241,255 | 9,8 | 17,162 | 117,766,389 | 2 | 9,783 | 107,001,835 | 10,93 |
| 80,000-89,999 | 19,810 | 432,921,770 | 21,854 | 16,784 | 149,240,159 | 8,892 | 18,995 | 59,976,189 | 3,157 | 19,206 | 198,383,133 | 10,329 | 18,853 | 135,827,171 | 7,205 | 9,204 | 98,711,466 | 10,72 |
| 90,000- 99,999 | 21,017 | 460,077,876 | 21,891 | 18,140 | 165,157,460 | 9,105 | 20,291 | 66,397,700 | 3,272 | 20,505 | 221,125,388 | 10,784 | 20,071 | 150,626,456 | 7,505 | 8,137 | 88,326,032 | 10,855 |
| 100,000-149,999 | 95,345 | 2,109,558,383 | 22,126 | 84,724 | 859,141,444 | 10,140 | 92,825 | 364,848,139 | 3,930 | 93,500 | 1,136,390,608 | 12,154 | 91,619 | 730,496,865 | 7,973 | 21,820 | 242,670,910 | 11,12 |
| 150,000-199,999 | 61,628 | 1,440,242,911 | 23,370 | 55,961 | 660,770,525 | 11,808 | 60,356 | 280,813,442 | 4,653 | 60,741 | 855,931,226 | 14,091 | 59,119 | 497,712,055 | 8,419 | 6,182 | 86,599,630 | 14,008 |
| 200,000-499,999 | 98,172 | 2,727,830,597 | 27,786 | 88,145 | 1,266,541,484 | 14,369 | 96,609 | 661,390,082 | 6,846 | 97,250 | 1,537,136,255 | 15,806 | 94,729 | 1,110,904,948 | 11,727 | 3,636 | 79,789,394 | 21,94 |
| 500,000-999,999 | 24,637 | 1,085,703,788 | 44,068 | 20,281 | 374,755,516 | 18,478 | 24,226 | 306,113,928 | 12,636 | 24,417 | 415,011,053 | 16,997 | 24,186 | 660,634,548 | 27,315 | 201 | 10,058,187 | 50,041 |
| 1,000,000 or more | 21,208 | 10,954,301,334 | 516,517 | 14,245 | 316,768,704 | 22,237 | 20,813 | 790,292,290 | 37,971 | 20,973 | 378,096,720 | 18,028 | 20,968 | 10,572,154,507 | 504,204 | 56 | 4,050,107 | 72,323 |
| TOTAL | 444,984 | 21,471,278,136 | 48,252 | 376,327 | 4,462,375,520 | 11,858 | 429,221 | 2,886,803,469 | 6,726 | 433,415 | 5,626,423,959 | 12,982 | 418,051 | 14,364,088,020 | 34,360 | 123,178 | 1,480,766,157 | 12,021 |


| Non-Positive AGI | 1,515 | 9,452,112 | 6,239 | 363 | 4,708,662 | 12,972 | 439 | 8,567,804 | 19,517 | 477 | 5,656,940 | 11,859 | 44 | 210,517 | 4,784 | 377 | 3,584,655 | 9,508 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ 1- 3,999 | 586 | 2,606,564 | 4,448 | 158 | 1,035,864 | 6,556 | 180 | 529,663 | 2,943 | 199 | 1,445,370 | 7,263 | 224 | 331,648 | 1,481 | 152 | 829,546 | 5,458 |
| 4,000- 9,999 | 997 | 5,327,779 | 5,344 | 301 | 1,763,941 | 5,860 | 365 | 787,499 | 2,158 | 389 | 2,485,259 | 6,389 | 483 | 945,073 | 1,957 | 407 | 1,897,447 | 4,662 |
| 10,000-14,999 | 974 | 6,207,251 | 6,373 | 363 | 2,155,458 | 5,938 | 425 | 884,937 | 2,082 | 456 | 2,982,411 | 6,540 | 513 | 1,147,378 | 2,237 | 400 | 2,077,462 | 5,194 |
| 15,000-19,999 | 1,107 | 8,324,024 | 7,519 | 497 | 2,919,528 | 5,874 | 539 | 1,160,138 | 2,152 | 578 | 3,996,667 | 6,915 | 672 | 1,606,758 | 2,391 | 439 | 2,720,599 | 6,197 |
| 20,000-24,999 | 1,260 | 9,691,834 | 7,692 | 617 | 3,551,342 | 5,756 | 671 | 1,387,192 | 2,067 | 725 | 4,873,118 | 6,722 | 793 | 2,216,327 | 2,795 | 450 | 2,602,389 | 5,783 |
| 25,000-29,999 | 1,591 | 12,648,060 | 7,950 | 781 | 4,646,383 | 5,949 | 887 | 1,588,535 | 1,791 | 925 | 6,168,253 | 6,668 | 1,058 | 3,045,609 | 2,879 | 551 | 3,434,198 | 6,233 |
| 30,000-39,999 | 4,183 | 36,739,392 | 8,783 | 2,551 | 20,932,181 | 8,205 | 2,715 | 5,081,284 | 1,872 | 2,854 | 19,770,619 | 6,927 | 2,967 | 9,146,550 | 3,083 | 1,178 | 7,822,223 | 6,640 |
| 40,000-49,999 | 4,629 | 42,110,277 | 9,097 | 3,109 | 19,607,791 | 6,307 | 3,253 | 6,204,684 | 1,907 | 3,400 | 24,879,603 | 7,318 | 3,430 | 10,748,810 | 3,134 | 1,106 | 6,481,864 | 5,861 |
| 50,000-59,999 | 3,978 | 38,753,962 | 9,742 | 2,807 | 17,713,660 | 6,311 | 2,923 | 5,900,040 | 2,018 | 3,072 | 23,203,264 | 7,553 | 3,000 | 10,083,376 | 3,361 | 734 | 5,467,322 | 7,449 |
| 60,000-69,999 | 2,909 | 30,690,017 | 10,550 | 2,103 | 13,747,365 | 6,537 | 2,235 | 4,755,752 | 2,128 | 2,323 | 18,281,558 | 7,870 | 2,250 | 8,740,782 | 3,885 | 505 | 3,667,677 | 7,263 |
| 70,000-79,999 | 2,231 | 25,051,627 | 11,229 | 1,654 | 11,956,196 | 7,229 | 1,759 | 4,379,287 | 2,490 | 1,813 | 15,768,102 | 8,697 | 1,767 | 6,962,830 | 3,940 | 304 | 2,320,695 | 7,634 |
| 80,000-89,999 | 1,654 | 18,735,748 | 11,328 | 1,247 | 9,025,642 | 7,238 | 1,309 | 3,396,349 | 2,595 | 1,358 | 12,035,522 | 8,863 | 1,271 | 5,318,788 | 4,185 | 198 | 1,381,438 | 6,977 |
| 90,000-99,999 | 1,232 | 15,223,219 | 12,357 | 889 | 7,066,427 | 7,949 | 951 | 2,683,551 | 2,822 | 990 | 9,375,218 | 9,470 | 960 | 4,361,972 | 4,544 | 139 | 1,486,029 | 10,691 |
| 100,000-149,999 | 2,977 | 39,906,862 | 13,405 | 2,153 | 18,571,779 | 8,626 | 2,346 | 7,751,586 | 3,304 | 2,424 | 24,791,966 | 10,228 | 2,365 | 11,778,814 | 4,980 | 257 | 3,336,082 | 12,981 |
| 150,000-199,999 | 940 | 15,018,147 | 15,977 | 649 | 6,687,434 | 10,304 | 739 | 3,451,485 | 4,670 | 768 | 8,859,812 | 11,536 | 733 | 5,277,577 | 7,200 | 53 | 880,758 | 16,618 |
| 200,000 or more | 2,347 | 1,043,861,257 | 444,764 | 1,318 | 20,188,360 | 15,317 | 1,842 | 70,930,423 | 38,507 | 1,897 | 28,501,187 | 15,024 | 1,962 | 1,013,993,425 | 516,816 | 33 | 1,366,645 | 41,413 |
| TOTAL | 35,110 | 1,360,348,132 | 38,745 | 21,560 | 166,278,013 | 7,712 | 23,578 | 129,440,209 | 5,490 | 24,648 | 213,074,869 | 8,645 | 24,492 | 1,095,916,234 | 44,746 | 7,283 | 51,357,029 | 7,052 |


| FAGI BRACKET | TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS [reflects \$20,000 cap] $\dagger$ |  |  | QUALIFYING HOME <br> MORTGAGE INTEREST <br> [unlimited-prior to \$20,000 cap] |  |  | REAL ESTATE PROPERTY TAXES [unlimited-prior to \$20,000 cap] |  |  | ALLOWABLE <br> HOME MORTGAGE INTEREST/ <br> REAL ESTATE PROPERTY TAXE <br> [reflects $\$ 20,000$ cap $\dagger$ |  |  | CHARITABLECONTRIBUTIONS |  |  | MEDICAL, DENTAL EXPENSES |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{array}{\|c\|} \text { Return } \\ \text { Count } \dagger+ \\ \hline \end{array}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return <br> Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return <br> Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return <br> Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ |
| HEAD OF HOUSEHOLD |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 2,758 | 9,584,698 | 3,475 | 292 | 3,700,498 | 12,673 | 330 | 3,214,851 | 9,742 | 344 | 4,491,743 | 13,057 | 19 | 120,409 | 6,337 | 271 | 4,972,546 | 18,349 |
| \$ 1- 3,999 | 158 | 2,822,987 | 17,867 | 109 | 1,102,715 | 10,117 | 115 | 419,727 | 3,650 | 122 | 1,303,339 | 10,683 | 116 | 184,290 | 1,589 | 113 | 1,335,358 | 11,817 |
| 4,000- 9,999 | 430 | 7,456,585 | 17,341 | 289 | 2,695,873 | 9,328 | 318 | 1,010,776 | 3,179 | 330 | 3,308,713 | 10,026 | 303 | 888,027 | 2,931 | 296 | 3,259,845 | 11,013 |
| 10,000-14,999 | 589 | 10,914,265 | 18,530 | 406 | 8,693,434 | 21,412 | 438 | 1,429,573 | 3,264 | 465 | 4,502,219 | 9,682 | 437 | 1,391,566 | 3,184 | 401 | 5,020,480 | 12,520 |
| 15,000-19,999 | 801 | 13,665,388 | 17,060 | 569 | 5,039,320 | 8,856 | 595 | 1,502,612 | 2,525 | 628 | 6,067,037 | 9,661 | 600 | 2,123,769 | 3,540 | 522 | 5,474,582 | 10,488 |
| 20,000-24,999 | 1,005 | 17,131,594 | 17,046 | 720 | 7,052,776 | 9,796 | 755 | 1,989,075 | 2,635 | 793 | 7,310,713 | 9,219 | 815 | 3,223,451 | 3,955 | 672 | 6,597,430 | 9,818 |
| 25,000-29,999 | 1,419 | 24,340,948 | 17,154 | 1,028 | 13,248,733 | 12,888 | 1,075 | 2,661,713 | 2,476 | 1,122 | 10,198,572 | 9,090 | 1,200 | 5,238,127 | 4,365 | 920 | 8,904,249 | 9,679 |
| 30,000-39,999 | 3,775 | 64,071,664 | 16,973 | 2,846 | 29,961,458 | 10,528 | 2,969 | 8,499,671 | 2,863 | 3,085 | 27,244,743 | 8,831 | 3,313 | 15,695,595 | 4,738 | 2,341 | 21,131,326 | 9,027 |
| 40,000-49,999 | 4,162 | 70,277,666 | 16,886 | 3,443 | 27,129,893 | 7,880 | 3,504 | 7,981,600 | 2,278 | 3,626 | 33,598,751 | 9,266 | 3,786 | 18,499,186 | 4,886 | 2,156 | 18,179,729 | 8,432 |
| 50,000-59,999 | 3,916 | 66,826,602 | 17,065 | 3,419 | 28,710,388 | 8,397 | 3,468 | 8,486,666 | 2,447 | 3,570 | 35,008,975 | 9,806 | 3,556 | 18,156,668 | 5,106 | 1,624 | 13,660,959 | 8,412 |
| 60,000-69,999 | 3,245 | 55,585,297 | 17,130 | 2,919 | 24,689,535 | 8,458 | 2,971 | 7,543,985 | 2,539 | 3,040 | 31,308,024 | 10,299 | 2,972 | 15,573,575 | 5,240 | 1,020 | 8,703,698 | 8,533 |
| 70,000-79,999 | 2,626 | 45,732,996 | 17,415 | 2,394 | 21,375,978 | 8,929 | 2,436 | 6,892,496 | 2,829 | 2,484 | 27,282,553 | 10,983 | 2,397 | 12,756,527 | 5,322 | 637 | 5,693,916 | 8,939 |
| 80,000-89,999 | 2,228 | 39,941,774 | 17,927 | 2,055 | 18,574,914 | 9,039 | 2,091 | 6,322,897 | 3,024 | 2,132 | 24,196,370 | 11,349 | 2,051 | 11,134,767 | 5,429 | 474 | 4,610,637 | 9,727 |
| 90,000-99,999 | 1,683 | 30,746,864 | 18,269 | 1,584 | 15,391,563 | 9,717 | 1,602 | 5,192,588 | 3,241 | 1,627 | 19,555,610 | 12,019 | 1,542 | 8,646,708 | 5,607 | 254 | 2,544,546 | 10,018 |
| 100,000-149,999 | 4,642 | 86,834,054 | 18,706 | 4,344 | 46,374,395 | 10,676 | 4,425 | 16,453,752 | 3,718 | 4,498 | 58,877,241 | 13,090 | 4,213 | 22,771,446 | 5,405 | 479 | 5,185,367 | 10,825 |
| 150,000-199,999 | 1,773 | 36,399,448 | 20,530 | 1,658 | 19,956,773 | 12,037 | 1,713 | 7,954,705 | 4,644 | 1,728 | 25,088,883 | 14,519 | 1,646 | 9,912,994 | 6,022 | 82 | 1,397,571 | 17,044 |
| 200,000 or more | 3,221 | 197,966,973 | 61,461 | 2,860 | 46,482,714 | 16,253 | 3,113 | 38,230,591 | 12,281 | 3,157 | 51,919,462 | 16,446 | 3,026 | 143,454,198 | 47,407 | 75 | 2,593,313 | 34,578 |
| TOTAL | 38,431 | 780,299,803 | 20,304 | 30,935 | 320,180,960 | 10,350 | 31,918 | 125,787,278 | 3,941 | 32,751 | 371,262,948 | 11,336 | 31,992 | 289,771,303 | 9,058 | 12,337 | 119,265,552 | 9,667 |

 FAGI bracket level data for the aggregate-combined filing statuses category reflect data in its original class.
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75\% applicable to

$\dagger$ Claiming itemized deductions on the federal return 1040 Sch $\mathbf{A}$ is a prerequisite for claiming itemized deductions on the NC D-400 Sch S form. Allowable itemized deductions provisions for
NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\$ 20,000$ ), repayment of claim of right income, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes.
$\dagger \dagger$ Return count for Total NC itemized deductions indicates returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2015 Extract data considers a return to itemize deductions if the standard deduction allowance amount for the respective filing status is not claimed, if the deduction value is equal to zero, or if the reported value of total itemized deductions is equal to the statutory standard deduction allowance value for the respective filing status. A return designated as single filing status with a reported
charitable contribution value $=\$ 7,500$ is considered to claim itemized deductions even though the value is equal to the $\$ 7,500$ standard deduction allowance value for the single filing status.

 this category reported a total $\mathbf{N C}$ itemized deductions value of $\mathbf{\$ 0}$.
Special rules apply for married taxpayers filing separate returns: a taxpayer may not deduct the standard deduction amount if the taxpayer's spouse claims itemized deductions for State purposes. Basic standard deduction allowances applicable for taxable year 2015 vary according to filing status: $\mathbf{S}=\mathbf{\$ 7 , 5 0 0}$; $\mathbf{M F J} / \mathbf{S S}=\mathbf{\$ 1 5 , 0 0 0 ;} \mathbf{M F S}=\$ 7,500 ;$ and $\mathbf{H H}=\$ 12,000$.
$\dagger$ Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2015
$\dagger$ Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar year 2015

| FAGI BRACKET | QUALIFYING HOME <br> MORTGAGE INTEREST <br> [unlimited-prior to \$20,000 cap] <br> [AGGREGATE] <br> [ |  |  | I. Full Year Resident Returns ${ }^{+}$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. NonResident Returns $\dagger+\dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | \% |  | \% |  |  | \% |  | \% |  |  | \% |  | \% |  |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{r} \text { Avg } \\ {[\$]} \\ \hline \end{array}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | of Total $[\%]$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | of Total $[\%]$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | of <br> Total <br> $[\%]$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ |
| Non-Positive AGI | 8,551 | 113,986,096 | 13,330 | 6,302 | 73.7\% | 69,746,734 | 61.2\% | 11,067 | 155 | 1.8\% | 1,826,381 | 1.6\% | 11,783 | 2,094 | 245\% | 42,412,981 | 37.2\% | 20,255 |
| \$ 1- 3,999 | 3,186 | 27,618,613 | 8,669 | 2,988 | 938\% | 25,782,933 | 93.4\% | 8,629 | 68 | 2.1\% | 490,626 | 1.8\% | 7,215 | 130 | 4 1\% | 1,345,054 | 49\% | 10,347 |
| 4,000- 9,999 | 6,881 | 42,945,924 | 6,241 | 6,467 | 94.0\% | 39,667,566 | 92.4\% | 6,134 | 139 | 2.0\% | 1,040,190 | 2.4\% | 7,483 | 275 | 4.0\% | 2,238,168 | 5.2\% | 8,139 |
| 10,000-14,999 | 9,290 | 59,471,672 | 6,402 | 8,767 | 94.4\% | 55,516,126 | 93 3\% | 6,332 | 222 | 2.4\% | 1,386,046 | 2.3\% | 6,243 | 301 | 3.2\% | 2,569,500 | 43\% | 8,537 |
| 15,000-19,999 | 9,957 | 60,593,292 | 6,085 | 9,376 | 94.2\% | 56,027,612 | 925\% | 5,976 | 214 | 2.1\% | 1,297,932 | 2.1\% | 6,065 | 367 | 3.7\% | 3,267,748 | 5.4\% | 8,904 |
| 20,000-24,999 | 10,671 | 67,312,478 | 6,308 | 9,967 | 93.4\% | 61,825,924 | 918\% | 6,203 | 253 | 2.4\% | 1,791,088 | 2.7\% | 7,079 | 451 | 4.2\% | 3,695,466 | 55\% | 8,194 |
| 25,000-29,999 | 12,045 | 83,011,596 | 6,892 | 11,332 | 941\% | 77,348,538 | 93.2\% | 6,826 | 281 | 2.3\% | 2,139,416 | 2.6\% | 7,614 | 432 | 3.6\% | 3,523,642 | 4.2\% | 8,157 |
| 30,000-39,999 | 29,193 | 204,177,646 | 6,994 | 27,329 | 93.6\% | 189,834,831 | 93.0\% | 6,946 | 586 | 2.0\% | 3,888,548 | 1.9\% | 6,636 | 1,278 | 4.4\% | 10,454,267 | $51 \%$ | 8,180 |
| 40,000-49,999 | 34,749 | 233,030,884 | 6,706 | 32,455 | 93.4\% | 215,098,429 | 923\% | 6,628 | 739 | 2.1\% | 5,389,758 | 2.3\% | 7,293 | 1,555 | $45 \%$ | 12,542,697 | 5.4\% | 8,066 |
| 50,000-59,999 | 36,452 | 253,423,540 | 6,952 | 33,880 | 929\% | 232,219,901 | 91.6\% | 6,854 | 743 | 2.0\% | 5,604,266 | 2.2\% | 7,543 | 1,829 | 5.0\% | 15,599,373 | 6.2\% | 8,529 |
| 60,000-69,999 | 34,327 | 252,305,632 | 7,350 | 31,612 | 92 1\% | 229,580,484 | 91.0\% | 7,262 | 832 | 2.4\% | 6,379,461 | 2.5\% | 7,668 | 1,883 | 5 5\% | 16,345,687 | 65\% | 8,681 |
| 70,000-79,999 | 32,055 | 248,889,522 | 7,764 | 28,948 | 903\% | 221,418,159 | 89.0\% | 7,649 | 979 | 3.1\% | 7,554,113 | 3.0\% | 7,716 | 2,128 | 6.6\% | 19,917,250 | 8.0\% | 9,360 |
| 80,000-89,999 | 30,243 | 248,373,927 | 8,213 | 27,241 | 90 1\% | 219,338,281 | 88 3\% | 8,052 | 885 | 2.9\% | 7,627,654 | 3.1\% | 8,619 | 2,117 | 7.0\% | 21,407,992 | 8.6\% | 10,112 |
| 90,000-99,999 | 28,145 | 243,261,422 | 8,643 | 25,064 | 89 1\% | 213,051,521 | 87.6\% | 8,500 | 889 | 3.2\% | 7,995,627 | 3.3\% | 8,994 | 2,192 | $78 \%$ | 22,214,274 | $91 \%$ | 10,134 |
| 100,000-149,999 | 110,249 | 1,077,333,795 | 9,772 | 95,767 | 86 9\% | 918,955,504 | 85 3\% | 9,596 | 3,901 | 3.5\% | 40,038,706 | 3.7\% | 10,264 | 10,581 | 9.6\% | 118,339,585 | 11.0\% | 11,184 |
| 150,000-199,999 | 64,539 | 746,047,513 | 11,560 | 53,304 | 82.6\% | 605,791,394 | 81.2\% | 11,365 | 2,777 | 4.3\% | 32,755,362 | 4.4\% | 11,795 | 8,458 | $131 \%$ | 107,500,757 | 14.4\% | 12,710 |
| 200,000-499,999 | 98,091 | 1,388,915,981 | 14,159 | 72,964 | 74.4\% | 1,002,251,676 | 72.2\% | 13,736 | 4,312 | 4.4\% | 61,045,449 | 4.4\% | 14,157 | 20,815 | 21.2\% | 325,618,856 | 23.4\% | 15,643 |
| 500,000-999,999 | 22,480 | 410,674,078 | 18,268 | 12,997 | 57 8\% | 229,709,513 | 559\% | 17,674 | 648 | 2.9\% | 11,752,354 | 2.9\% | 18,136 | 8,835 | 39 3\% | 169,212,211 | 41.2\% | 19,152 |
| $1,000,000$ or more | 16,432 | 362,849,243 | 22,082 | 5,114 | 31\% | 100,524,615 | 27.7\% | 19,657 | 257 | 1.6\% | 5,323,219 | 1.5\% | 20,713 | 11,061 | 673\% | 257,001,409 | 70 8\% | 23,235 |
| TOTAL | 597,536 | 6,124,222,854 | 10,249 | 501,874 | 84.0\% | 4,763,689,741 | 778\% | 9,492 | 18,880 | 3.2\% | 205,326,196 | 3.4\% | 10,875 | 76,782 | 128\% | 1,155,206,917 | 189\% | 15,045 |


| FAGI BRACKET | REAL ESTATE <br> PROPERTY TAXES <br> [unlimited-prior to \$20,000 cap] <br> [AGGREGATE] <br> [AT |  |  | 1. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. NonResident Returns ${ }^{++\dagger}$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | \% |  | \% |  |  | \% |  | \% |  |  | \% |  | \% |  |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{array}{r} \mathbf{A v g} \\ {[\$]} \\ \hline \end{array}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ |
| Non-Positive AGI | 10,710 | 128,124,577 | 11,963 | 7,749 | 72.4\% | 42,282,567 | 33.0\% | 5,457 | 170 | 1.6\% | 1,081,780 | 0.8\% | 6,363 | 2,791 | 261\% | 84,760,230 | 66.2\% | 30,369 |
| \$ 1- 3,999 | 4,143 | 10,828,953 | 2,614 | 3,887 | 938\% | 9,509,951 | 878\% | 2,447 | 79 | 1.9\% | 279,198 | 2.6\% | 3,534 | 177 | $43 \%$ | 1,039,804 | 9.6\% | 5,875 |
| 4,000- 9,999 | 9,631 | 23,715,732 | 2,462 | 9,090 | 94.4\% | 20,696,355 | 87\% | 2,277 | 176 | 1.8\% | 550,997 | 2.3\% | 3,131 | 365 | 38\% | 2,468,380 | 10.4\% | 6,763 |
| 10,000-14,999 | 13,170 | 29,226,912 | 2,219 | 12,538 | 95.2\% | 26,777,937 | 91.6\% | 2,136 | 251 | 1.9\% | 687,559 | 2.4\% | 2,739 | 381 | $29 \%$ | 1,761,416 | 6.0\% | 4,623 |
| 15,000-19,999 | 13,768 | 34,661,495 | 2,518 | 13,074 | 95.0\% | 32,050,874 | 925\% | 2,451 | 239 | 1.7\% | 701,329 | 2.0\% | 2,934 | 455 | 3 3\% | 1,909,292 | 55\% | 4,196 |
| 20,000-24,999 | 14,297 | 32,848,994 | 2,298 | 13,471 | 94.2\% | 29,970,339 | 91.2\% | 2,225 | 295 | 2.1\% | 918,492 | 2.8\% | 3,114 | 531 | 3.7\% | 1,960,163 | 6.0\% | 3,691 |
| 25,000-29,999 | 15,547 | 35,799,994 | 2,303 | 14,704 | 94.6\% | 32,742,136 | 915\% | 2,227 | 308 | 2.0\% | 854,918 | 2.4\% | 2,776 | 535 | 3.4\% | 2,202,940 | 6.2\% | 4,118 |
| 30,000-39,999 | 35,334 | 83,371,847 | 2,360 | 33,203 | 94.0\% | 75,906,134 | 91.0\% | 2,286 | 654 | 1.9\% | 1,961,525 | 2.4\% | 2,999 | 1,477 | 4.2\% | 5,504,188 | 6.6\% | 3,727 |
| 40,000-49,999 | 40,291 | 93,332,463 | 2,316 | 37,706 | 93.6\% | 84,666,782 | 90.7\% | 2,245 | 810 | 2.0\% | 2,529,940 | 2.7\% | 3,123 | 1,775 | 4.4\% | 6,135,741 | 6.6\% | 3,457 |
| 50,000-59,999 | 41,936 | 103,580,568 | 2,470 | 39,089 | 93.2\% | 93,407,527 | 90.2\% | 2,390 | 803 | 1.9\% | 2,631,550 | 2.5\% | 3,277 | 2,044 | $49 \%$ | 7,541,491 | 73\% | 3,690 |
| $\mathbf{6 0 , 0 0 0}$ - 69,999 | 39,399 | 101,740,447 | 2,582 | 36,415 | 92.4\% | 91,367,707 | 898\% | 2,509 | 872 | 2.2\% | 2,768,434 | 2.7\% | 3,175 | 2,112 | 5.4\% | 7,604,306 | $75 \%$ | 3,601 |
| 70,000-79,999 | 36,694 | 105,349,907 | 2,871 | 33,314 | 908\% | 92,359,843 | 87.7\% | 2,772 | 1,052 | 2.9\% | 3,701,034 | 3.5\% | 3,518 | 2,328 | 63\% | 9,289,030 | 88\% | 3,990 |
| 80,000-89,999 | 34,259 | 102,247,854 | 2,985 | 30,978 | 90.4\% | 88,775,704 | 86 8\% | 2,866 | 926 | 2.7\% | 3,732,238 | 3.7\% | 4,030 | 2,355 | $69 \%$ | 9,739,912 | 95\% | 4,136 |
| 90,000-99,999 | 31,740 | 100,239,312 | 3,158 | 28,381 | 89.4\% | 85,104,561 | 849\% | 2,999 | 931 | 2.9\% | 3,660,211 | 3.7\% | 3,931 | 2,428 | 7.6\% | 11,474,540 | 11.4\% | 4,726 |
| 100,000-149,999 | 122,132 | 466,343,330 | 3,818 | 106,457 | 87.2\% | 389,652,009 | 83.6\% | 3,660 | 4,039 | 3.3\% | 17,774,625 | 3.8\% | 4,401 | 11,636 | 95\% | 58,916,696 | 12.6\% | 5,063 |
| 150,000-199,999 | 70,622 | 327,336,021 | 4,635 | 58,496 | 82 8\% | 252,631,953 | 77.2\% | 4,319 | 2,851 | 4.0\% | 14,535,464 | 4.4\% | 5,098 | 9,275 | 131\% | 60,168,604 | 18.4\% | 6,487 |
| 200,000-499,999 | 109,022 | 744,862,873 | 6,832 | 80,936 | 74.2\% | 481,642,159 | 64.7\% | 5,951 | 4,449 | 4.1\% | 29,602,179 | 4.0\% | 6,654 | 23,637 | 21.7\% | 233,618,535 | 31.4\% | 9,884 |
| 500,000-999,999 | 27,276 | 344,092,709 | 12,615 | 15,447 | 56.6\% | 150,731,522 | 43 8\% | 9,758 | 691 | 2.5\% | 7,747,535 | 2.3\% | 11,212 | 11,138 | 408\% | 185,613,652 | 53 9\% | 16,665 |
| 1,000,000 or more | 24,418 | 963,824,858 | 39,472 | 7,083 | 29.0\% | 116,854,511 | 121\% | 16,498 | 295 | 1.2\% | 6,044,078 | 0.6\% | 20,488 | 17,040 | 698\% | 840,926,269 | 87.2\% | 49,350 |
| TOTAL | 694,389 | 3,831,528,846 | 5,518 | 582,018 | 83 8\% | 2,197,130,571 | 573\% | 3,775 | 19,891 | 2.9\% | 101,763,086 | 2.7\% | 5,116 | 92,480 | 133\% | 1,532,635,189 | 40.0\% | 16,573 |


| FAGI BRACKET | ALLOWABLE <br> HOME MORTGAGE INTEREST/ <br> REAL ESTATE PROPERTY TAXES <br> [reflects \$20,000 cap] <br> [AGGREGATE] <br> [AG |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. NonResident Returns $\dagger+\dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | $\%$ <br> of <br> Total <br> $[\%]$ | Claimed [\$] | $\%$ <br> of <br> Total <br> $[\%]$ <br> 63. | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\%$ <br> of <br> Total <br> $[\%]$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ <br> of <br> Total <br> $[\%]$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\%$ <br> of <br> Total <br> $[\%]$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ <br> of <br> Total <br> $[\%]$ <br> 34 | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 11,127 | 137,194,355 | 12,330 | 8,084 | 72.7\% | 87,285,126 | 63.6\% | 10,797 | 179 | 1.6\% | 2,181,815 | 1.6\% | 12,189 | 2,864 | 25.7\% | 47,727,414 | 34\% | 16,665 |
| \$ 1-3,999 | 4,299 | 30,722,776 | 7,146 | 4,033 | 938\% | 28,196,923 | 918\% | 6,992 | 84 | 2.0\% | 733,671 | 2.4\% | 8,734 | 182 | 4.2\% | 1,792,182 | 58\% | 9,847 |
| 4,000- 9,999 | 9,907 | 62,405,062 | 6,299 | 9,347 | 943\% | 57,351,971 | 919\% | 6,136 | 185 | 1.9\% | 1,457,055 | 2.3\% | 7,876 | 375 | $38 \%$ | 3,596,036 | 58\% | 9,589 |
| 10,000-14,999 | 13,568 | 80,374,568 | 5,924 | 12,908 | $951 \%$ | 74,638,718 | 929\% | 5,782 | 265 | 2.0\% | 2,022,501 | 2.5\% | 7,632 | 395 | $29 \%$ | 3,713,349 | 4.6\% | 9,401 |
| 15,000-19,999 | 14,133 | 88,367,614 | 6,253 | 13,403 | 948\% | 82,057,025 | 929\% | 6,122 | 252 | 1.8\% | 1,896,072 | 2.1\% | 7,524 | 478 | 3.4\% | 4,414,517 | 5.0\% | 9,235 |
| 20,000-24,999 | 14,675 | 95,144,458 | 6,483 | 13,810 | $941 \%$ | 87,596,979 | 92 1\% | 6,343 | 311 | 2.1\% | 2,501,277 | 2.6\% | 8,043 | 554 | $38 \%$ | 5,046,202 | 53\% | 9,109 |
| 25,000-29,999 | 15,940 | 108,166,582 | 6,786 | 15,068 | 945\% | 100,506,041 | 929\% | 6,670 | 314 | 2.0\% | 2,641,715 | 2.4\% | 8,413 | 558 | 35\% | 5,018,826 | 4.6\% | 8,994 |
| 30,000-39,999 | 36,176 | 260,287,730 | 7,195 | 33,976 | 939\% | 240,374,288 | $923 \%$ | 7,075 | 677 | 1.9\% | 5,650,656 | 2.2\% | 8,347 | 1,523 | 4.2\% | 14,262,786 | 55\% | 9,365 |
| 40,000-49,999 | 41,170 | 314,427,504 | 7,637 | 38,498 | 935\% | 290,071,524 | 923\% | 7,535 | 835 | 2.0\% | 7,353,293 | 2.3\% | 8,806 | 1,837 | $45 \%$ | 17,002,687 | 5.4\% | 9,256 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 42,753 | 343,214,470 | 8,028 | 39,822 | $931 \%$ | 314,765,479 | 91.7\% | 7,904 | 832 | 1.9\% | 7,645,182 | 2.2\% | 9,189 | 2,099 | $49 \%$ | 20,803,809 | $61 \%$ | 9,911 |
| $\mathbf{6 0 , 0 0 0} \mathbf{- 6 9 , 9 9 9}$ | 40,096 | 341,801,078 | 8,525 | 37,027 | 923\% | 311,345,229 | 91 1\% | 8,409 | 905 | 2.3\% | 8,679,393 | 2.5\% | 9,590 | 2,164 | 5.4\% | 21,776,456 | 6.4\% | 10,063 |
| 70,000-79,999 | 37,232 | 339,343,263 | 9,114 | 33,767 | 90.7\% | 302,208,019 | 89 1\% | 8,950 | 1,081 | 2.9\% | 10,904,361 | 3.2\% | 10,087 | 2,384 | 6.4\% | 26,230,883 | 7.7\% | 11,003 |
| 80,000-89,999 | 34,724 | 336,695,826 | 9,696 | 31,361 | 903\% | 298,768,787 | 88.7\% | 9,527 | 956 | 2.8\% | 10,538,619 | 3.1\% | 11,024 | 2,407 | 69\% | 27,388,420 | 81\% | 11,379 |
| 90,000- 99,999 | 32,128 | 329,731,985 | 10,263 | 28,702 | 893\% | 288,868,521 | 87.6\% | 10,064 | 961 | 3.0\% | 10,978,365 | 3.3\% | 11,424 | 2,465 | 7.7\% | 29,885,099 | $91 \%$ | 12,124 |
| 100,000-149,999 | 123,275 | 1,441,383,873 | 11,692 | 107,371 | 87 1\% | 1,231,070,066 | 85.4\% | 11,466 | 4,128 | 3.3\% | 53,650,784 | 3.7\% | 12,997 | 11,776 | 9.6\% | 156,663,023 | 109\% | 13,304 |
| 150,000-199,999 | 71,156 | 976,186,845 | 13,719 | 58,891 | 82 8\% | 792,929,971 | 81.2\% | 13,464 | 2,903 | 4.1\% | 42,991,509 | 4.4\% | 14,809 | 9,362 | 13.2\% | 140,265,365 | 14.4\% | 14,982 |
| 200,000-499,999 | 109,889 | 1,702,146,727 | 15,490 | 81,503 | 74.2\% | 1,235,312,655 | 72.6\% | 15,157 | 4,513 | 4.1\% | 74,012,301 | 4.3\% | 16,400 | 23,873 | 21.7\% | 392,821,771 | 231\% | 16,455 |
| 500,000-999,999 | 27,522 | 461,408,974 | 16,765 | 15,583 | 56.6\% | 254,959,485 | 553\% | 16,361 | 697 | 2.5\% | 12,374,897 | 2.7\% | 17,755 | 11,242 | 408\% | 194,074,592 | 42 \% | 17,263 |
| 1,000,000 or more | 24,634 | 440,125,931 | 17,867 | 7,134 | 29.0\% | 119,378,871 | 271\% | 16,734 | 299 | 1.2\% | 5,288,571 | 1.2\% | 17,688 | 17,201 | 698\% | 315,458,489 | 71.7\% | 18,340 |
| TOTAL | 704,404 | 7,889,129,621 | 11,200 | 590,288 | 838\% | 6,197,685,678 | 78.6\% | 10,499 | 20,377 | 2.9\% | 263,502,037 | 3.3\% | 12,931 | 93,739 | 133\% | 1,427,941,906 | 181\% | 15,233 |


| FAGI BRACKET | CHARITABLE CONTRIBUTIONS [AGGREGATE] |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. NonResident Returns $\dagger+\dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | \% |  | \% |  |  | \% |  | \% |  |  | \% |  | \% |  |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ |
| Non-Positive AGI | 552 | 4,528,505 | 8,204 | 483 | 87 5\% | 3,125,995 | 69.0\% | 6,472 | 14 | 2.5\% | 93,979 | 2.1\% | 6,713 | 55 | 10.0\% | 1,308,531 | 289\% | 23,791 |
| \$ 1-3,999 | 3,933 | 5,800,239 | 1,475 | 3,674 | 93.4\% | 5,477,115 | 94.4\% | 1,491 | 75 | 1.9\% | 97,052 | 1.7\% | 1,294 | 184 | 4.7\% | 226,072 | 39\% | 1,229 |
| 4,000- 9,999 | 9,483 | 22,224,784 | 2,344 | 8,928 | $941 \%$ | 21,013,660 | 94.6\% | 2,354 | 194 | 2.0\% | 403,175 | 1.8\% | 2,078 | 361 | $38 \%$ | 807,949 | 3.6\% | 2,238 |
| 10,000-14,999 | 13,056 | 35,301,479 | 2,704 | 12,430 | 95.2\% | 33,664,385 | 95.4\% | 2,708 | 267 | 2.0\% | 592,329 | 1.7\% | 2,218 | 359 | 2.7\% | 1,044,765 | 3.0\% | 2,910 |
| 15,000-19,999 | 14,092 | 45,804,502 | 3,250 | 13,353 | 948\% | 43,486,157 | 949\% | 3,257 | 281 | 2.0\% | 781,468 | 1.7\% | 2,781 | 458 | $33 \%$ | 1,536,877 | 3.4\% | 3,356 |
| 20,000-24,999 | 14,757 | 53,238,735 | 3,608 | 13,945 | 945\% | 50,292,334 | 945\% | 3,606 | 303 | 2.1\% | 954,369 | 1.8\% | 3,150 | 509 | 3.4\% | 1,992,032 | 3.7\% | 3,914 |
| 25,000-29,999 | 16,196 | 63,823,470 | 3,941 | 15,303 | 945\% | 60,569,786 | 949\% | 3,958 | 336 | 2.1\% | 1,057,712 | 1.7\% | 3,148 | 557 | 3.4\% | 2,195,972 | 3.4\% | 3,942 |
| 30,000-39,999 | 36,218 | 152,803,457 | 4,219 | 34,032 | 94.0\% | 143,449,686 | 939\% | 4,215 | 723 | 2.0\% | 2,676,023 | 1.8\% | 3,701 | 1,463 | 4.0\% | 6,677,748 | 4.4\% | 4,564 |
| 40,000-49,999 | 40,072 | 177,821,258 | 4,438 | 37,515 | 93.6\% | 166,379,657 | 93.6\% | 4,435 | 832 | 2.1\% | 3,368,484 | 1.9\% | 4,049 | 1,725 | $43 \%$ | 8,073,117 | 45\% | 4,680 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 41,064 | 194,839,025 | 4,745 | 38,307 | 93 3\% | 181,754,003 | 933\% | 4,745 | 810 | 2.0\% | 3,416,059 | 1.8\% | 4,217 | 1,947 | 4.7\% | 9,668,963 | 5.0\% | 4,966 |
| $\mathbf{6 0 , 0 0 0}$ - 69,999 | 38,406 | 198,387,303 | 5,166 | 35,477 | 92.4\% | 183,541,401 | 925\% | 5,174 | 902 | 2.3\% | 4,269,078 | 2.2\% | 4,733 | 2,027 | $53 \%$ | 10,576,824 | 53\% | 5,218 |
| 70,000-79,999 | 35,916 | 203,633,011 | 5,670 | 32,651 | 909\% | 185,864,551 | $913 \%$ | 5,692 | 1,036 | 2.9\% | 5,225,490 | 2.6\% | 5,044 | 2,229 | 6.2\% | 12,542,970 | 6.2\% | 5,627 |
| 80,000-89,999 | 33,506 | 206,507,590 | 6,163 | 30,336 | 905\% | 188,240,571 | 91.2\% | 6,205 | 913 | 2.7\% | 4,686,426 | 2.3\% | 5,133 | 2,257 | 6.7\% | 13,580,593 | 6.6\% | 6,017 |
| 90,000- 99,999 | 30,984 | 206,420,573 | 6,662 | 27,774 | 89.6\% | 186,985,334 | 90.6\% | 6,732 | 918 | 3.0\% | 5,037,207 | 2.4\% | 5,487 | 2,292 | 7.4\% | 14,398,032 | 7.0\% | 6,282 |
| 100,000-149,999 | 119,841 | 891,348,488 | 7,438 | 104,837 | 87 5\% | 790,771,592 | 88.7\% | 7,543 | 3,903 | 3.3\% | 22,502,525 | 2.5\% | 5,765 | 11,101 | $93 \%$ | 78,074,371 | $88 \%$ | 7,033 |
| 150,000-199,999 | 69,075 | 570,601,003 | 8,261 | 57,362 | 83.0\% | 480,726,087 | 84.2\% | 8,381 | 2,743 | 4.0\% | 16,288,384 | 2.9\% | 5,938 | 8,970 | 13.0\% | 73,586,532 | 129\% | 8,204 |
| 200,000-499,999 | 106,985 | 1,268,190,204 | 11,854 | 79,580 | 74.4\% | 924,114,276 | 729\% | 11,612 | 4,240 | 4.0\% | 33,008,009 | 2.6\% | 7,785 | 23,165 | 21.7\% | 311,067,919 | 24\% | 13,428 |
| 500,000-999,999 | 27,315 | 760,980,278 | 27,859 | 15,423 | 565\% | 387,854,066 | 51.0\% | 25,148 | 673 | 2.5\% | 9,499,950 | 1.2\% | 14,116 | 11,219 | 41 \% | 363,626,262 | 478\% | 32,412 |
| 1,000,000 or more | 24,748 | 14,123,866,344 | 570,707 | 7,133 | 288\% | 1,137,188,617 | 81\% | 159,426 | 290 | 1.2\% | 37,551,738 | 0.3\% | 129,489 | 17,325 | 70.0\% | 12,949,125,989 | 91.7\% | 747,424 |
| TOTAL | 676,199 | 19,186,120,248 | 28,373 | 568,543 | 841\% | 5,174,499,273 | 27.0\% | 9,101 | 19,453 | 2.9\% | 151,509,457 | 0.8\% | 7,788 | 88,203 | 13.0\% | 13,860,111,518 | 72.2\% | 157,139 |

Table I2. continued

| FAGI BRACKET | MEDICAL, DENTAL EXPENSES [AGGREGATE] |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. NonResident Returns $\dagger+\dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Return <br> Count | $\%$ <br> of <br> Total <br> $[\%]$ <br> $78 \%$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ <br> of <br> Total <br> $[\%]$ <br> \% | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\%$ <br> of <br> Total <br> $[\%]$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ <br> of <br> Total <br> $[\%]$ <br> 18 | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | \% of Total [\%] | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 9,501 | 122,692,612 | 12,914 | 7,499 | 78 9\% | 88,346,309 | 72.0\% | 11,781 | 165 | 1.7\% | 2,247,984 | 1.8\% | 13,624 | 1,837 | 193\% | 32,098,319 | 26.2\% | 17,473 |
| \$ 1- 3,999 | 4,643 | 53,740,675 | 11,575 | 4,410 | 95.0\% | 51,342,243 | 95 5\% | 11,642 | 96 | 2.1\% | 946,459 | 1.8\% | 9,859 | 137 | 3.0\% | 1,451,973 | 2.7\% | 10,598 |
| 4,000- 9,999 | 10,613 | 109,276,180 | 10,296 | 10,053 | 94.7\% | 103,290,797 | 945\% | 10,275 | 226 | 2.1\% | 2,581,356 | 2.4\% | 11,422 | 334 | $31 \%$ | 3,404,027 | 31\% | 10,192 |
| 10,000-14,999 | 14,198 | 143,103,711 | 10,079 | 13,565 | 95 5\% | 136,242,762 | 95.2\% | 10,044 | 274 | 1.9\% | 2,531,475 | 1.8\% | 9,239 | 359 | $25 \%$ | 4,329,474 | 3.0\% | 12,060 |
| 15,000-19,999 | 13,850 | 141,631,669 | 10,226 | 13,229 | 95 5\% | 135,373,678 | 95.6\% | 10,233 | 253 | 1.8\% | 2,467,356 | 1.7\% | 9,752 | 368 | 2.7\% | 3,790,635 | 2.7\% | 10,301 |
| 20,000-24,999 | 13,408 | 142,012,308 | 10,592 | 12,750 | 951\% | 134,945,722 | 95.0\% | 10,584 | 258 | 1.9\% | 2,754,971 | 1.9\% | 10,678 | 400 | 3.0\% | 4,311,615 | 3.0\% | 10,779 |
| 25,000-29,999 | 13,418 | 142,055,206 | 10,587 | 12,746 | 95.0\% | 134,839,676 | 949\% | 10,579 | 272 | 2.0\% | 2,989,115 | 2.1\% | 10,989 | 400 | 3.0\% | 4,226,415 | 3.0\% | 10,566 |
| 30,000-39,999 | 25,645 | 257,611,099 | 10,045 | 24,277 | 94.7\% | 243,084,323 | 94.4\% | 10,013 | 486 | 1.9\% | 5,638,372 | 2.2\% | 11,602 | 882 | 3.4\% | 8,888,404 | $35 \%$ | 10,078 |
| 40,000-49,999 | 23,219 | 234,930,268 | 10,118 | 21,850 | 94 1\% | 220,212,394 | 93.7\% | 10,078 | 453 | 2.0\% | 5,309,834 | 2.3\% | 11,721 | 916 | $39 \%$ | 9,408,040 | 4.0\% | 10,271 |
| 50,000-59,999 | 20,540 | 225,893,479 | 10,998 | 19,289 | 93 9\% | 211,131,850 | 935\% | 10,946 | 388 | 1.9\% | 4,388,464 | 1.9\% | 11,310 | 863 | 4.2\% | 10,373,165 | 4.6\% | 12,020 |
| 60,000-69,999 | 17,564 | 208,743,165 | 11,885 | 16,396 | 93.4\% | 194,510,602 | 93.2\% | 11,863 | 365 | 2.1\% | 4,394,204 | 2.1\% | 12,039 | 803 | 4.6\% | 9,838,359 | 4.7\% | 12,252 |
| 70,000-79,999 | 14,848 | 175,283,664 | 11,805 | 13,725 | 92.4\% | 162,814,813 | 929\% | 11,863 | 370 | 2.5\% | 4,868,241 | 2.8\% | 13,157 | 753 | $51 \%$ | 7,600,610 | 43\% | 10,094 |
| 80,000-89,999 | 12,619 | 151,040,072 | 11,969 | 11,628 | 92 1\% | 137,724,280 | 91.2\% | 11,844 | 294 | 2.3\% | 4,447,248 | 2.9\% | 15,127 | 697 | 5 5\% | 8,868,544 | $59 \%$ | 12,724 |
| 90,000-99,999 | 10,404 | 130,154,566 | 12,510 | 9,469 | 91.0\% | 117,602,868 | 90.4\% | 12,420 | 268 | 2.6\% | 4,208,527 | 3.2\% | 15,703 | 667 | 6.4\% | 8,343,171 | 6.4\% | 12,509 |
| 100,000-149,999 | 26,335 | 341,920,099 | 12,983 | 23,468 | 89 1\% | 304,471,101 | 89.0\% | 12,974 | 752 | 2.9\% | 11,596,929 | 3.4\% | 15,421 | 2,115 | 8.0\% | 25,852,069 | 7.6\% | 12,223 |
| 150,000-199,999 | 7,265 | 119,753,606 | 16,484 | 6,194 | 85 3\% | 102,990,606 | 86.0\% | 16,627 | 240 | 3.3\% | 4,670,801 | 3.9\% | 19,462 | 831 | 11.4\% | 12,092,199 | 10 1\% | 14,551 |
| 200,000-499,999 | 4,414 | 118,142,046 | 26,765 | 3,387 | 76.7\% | 89,402,576 | 75.7\% | 26,396 | 157 | 3.6\% | 5,020,835 | 4.2\% | 31,980 | 870 | 19.7\% | 23,718,635 | 20 1\% | 27,263 |
| 500,000-999,999 | 282 | 19,316,909 | 68,500 | 147 | 52 1\% | 8,326,083 | 43 1\% | 56,640 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| 1,000,000 or more | 89 | 8,199,055 | 92,124 | 27 | 303\% | 2,560,382 | 31.2\% | 94,829 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| TOTAL | 242,855 | 2,845,500,389 | 11,717 | 224,109 | 923\% | 2,579,213,065 | 90.6\% | 11,509 | 5,322 | 2.2\% | 71,306,736 | 2.5\% | 13,398 | 13,424 | 55\% | 194,980,588 | $69 \%$ | 14,525 |

$[\mathrm{D}]=$ Suppressed to avoid disclosing specific taxpayer details for FAGI levels with low participation.
Source: 2015 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2015 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2016; 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.
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) establishes a personal income tax flat rate of 5.75\% applicable to NC taxable income effective for taxable years beginning on or after January 1, 2015; the 2015 Appropriations Act reduces the rate to $5.499 \%$ effective for taxable years beginning on or after January 1, 2017.
Claiming itemized deductions on the federal return 1040 Sch $A$ is a prerequisite for claiming itemized deductions on the NC D-400 Sch S form. Allowable itemized deductions provisions for NC tax purposes (no longer identical to allowable federal itemized deductions) include deductions for the following: qualified home mortgage interest and real estate property taxes (the sum of these deductions not to exceed $\mathbf{\$ 2 0 , 0 0 0}$ ), repayment of claim of right income, charitable contributions as allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a deduction for state and local taxes and foreign income taxes
Return count for Total Allowable NC itemized deductions indicates returns for which the standard deduction allowance amount for the respective filing status was not claimed: the 2015 Extract data considers a return to itemize deductions if the standard deduction allowance amount for the respective filing status is not claimed, if the deduction value is equal to zero, or if the reported value of total itemized deductions is equal to the statutory standard deduction allowance value for the respective filing status.
Basic standard deduction allowances applicable for taxable year 2015 vary according to filing status: $\mathbf{S}=\mathbf{\$ 7 , 5 0 0} ; \mathbf{M F J} / \mathbf{S S}=\mathbf{\$ 1 5 , 0 0 0 ;} \mathbf{M F S}=\mathbf{\$ 7 , 5 0 0} ; \mathbf{a n d} \mathbf{H H}=\$ 12,000$.



[^0]:    Detail may not add to totals due to rounding. ${ }^{\text {a }}$ Weighted average computed on collection totals for 50 states levying a tax on cigarettes. $\dagger$ Computation based on prevalent rate in effect for $2014-15$.
    $\dagger \dagger$ as of November 1, 2015; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: NY=\$1.50/pack, IL=\$4.18/pack.

[^1]:    Detail may not add to totals due to rounding.

[^2]:    c Excludes the following amounts for $\mathbf{1 / 2 \%}$ Local Government Public Transportation Sales Tax: Mecklenburg County, $\$ 46,814,801.78$; Orange County, $\$ 6,178,199.74$.

