## Statistical Abstract of North Carolina Taxes 2018



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## 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 tax collections [July - June (fiscal year basis)] |  |  |  |  |  |  |  | $\begin{array}{\|c} \text { State } \\ \text { imposed } \\ \text { taxes as } \\ \text { percent } \\ \text { of } \\ \text { NC GDP } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | General tax collections |  |  | Unemployment tax collections |  |  | State <br> imposed <br> tax collections <br> amount <br> $[\$]$ <br> $17,036,507,60$ | Percent change \% |  |
|  | Amount [\$] | Percent change \% | Amount [\$] | Percent change \% | $\begin{array}{\|c\|} \hline \text { as } \\ \text { percent } \\ \text { of } \\ \text { NC GDP } \end{array}$ | Amount [\$] | Percent change \% | $\begin{array}{\|c\|} \hline \text { as } \\ \text { percent } \\ \text { of } \\ \text { NC GDP } \end{array}$ |  |  |  |
| 2003-2004.. | 309,318,200,000 | 3.76\% | 16,192,608,072 | 6.01\% | 5.23\% | 843,899,596 | 111.70\% | 0.27\% | 17,036,507,668 | 8.70\% | 5.51\% |
| 2004-2005.. | 328,037,600,000 | 6.05\% | 17,951,338,614 | 10.86\% | 5.47\% | 1,109,594,315 | 31.48\% | 0.34\% | 19,060,932,930 | 11.88\% | 5.81\% |
| 2005-2006.. | 352,394,500,000 | 7.43\% | 19,750,453,206 | 10.02\% | 5.60\% | 974,219,095 | -12.20\% | 0.28\% | 20,724,672,301 | 8.73\% | 5.88\% |
| 2006-2007.. | 383,522,300,000 | 8.83\% | 21,693,543,544 | 9.84\% | 5.66\% | 943,707,097 | -3.13\% | 0.25\% | 22,637,250,640 | 9.23\% | 5.90\% |
| 2007-2008.. | 396,347,600,000 | 3.34\% | 21,841,282,932 | 0.68\% | 5.51\% | 924,770,620 | -2.01\% | 0.23\% | 22,766,053,552 | 0.57\% | 5.74\% |
| 2008-2009.. | 413,363,300,000 | 4.29\% | 19,587,322,067 | -10.32\% | 4.74\% | 854,488,282 | -7.60\% | 0.21\% | 20,441,810,349 | -10.21\% | 4.95\% |
| 2009-2010.. | 406,477,400,000 | -1.67\% | 20,595,809,986 | 5.15\% | 5.07\% | 814,236,345 | -4.71\% | 0.20\% | 21,410,046,331 | 4.74\% | 5.27\% |
| 2010-2011.. | 415,206,400,000 | 2.15\% | 21,464,738,702 | 4.22\% | 5.17\% | 1,000,330,096 | 22.86\% | 0.24\% | 22,465,068,798 | 4.93\% | 5.41\% |
| 2011-2012.. | 427,205,600,000 | 2.89\% | 21,766,906,777 | 1.41\% | 5.10\% | 1,258,724,812 | 25.83\% | 0.29\% | 23,025,631,589 | 2.50\% | 5.39\% |
| 2012-2013.. | 439,571,000,000 | 2.89\% | 22,807,425,837 | 4.78\% | 5.19\% | 1,277,126,110 | 1.46\% | 0.29\% | 24,084,551,946 | 4.60\% | 5.48\% |
| 2013-2014.. | 455,521,600,000 | 3.63\% | 22,418,023,662 | -1.71\% | 4.92\% | 1,378,171,071 | 7.91\% | 0.30\% | 23,796,194,734 | -1.20\% | 5.22\% |
| 2014-2015.. | 475,227,200,000 | 4.33\% | 23,918,573,851 | 6.69\% | 5.03\% | 1,388,047,810 | 0.72\% | 0.29\% | 25,306,621,661 | 6.35\% | 5.33\% |
| 2015-2016.. | 503,294,300,000 | 5.91\% | 24,920,017,610 | 4.19\% | 4.95\% | 1,251,892,070 | -9.81\% | 0.25\% | 26,171,909,680 | 3.42\% | 5.20\% |
| 2016-2017.. | 518,247,600,000 | 2.97\% | 25,432,395,151 | 2.06\% | 4.91\% | 1,048,249,845 | -16.27\% | 0.20\% | 26,480,644,997 | 1.18\% | 5.11\% |
| 2017-2018.. | 537,888,600,000 | 3.79\% | 26,393,675,076 | 3.78\% | 4.91\% | 679,406,437 | -35.19\% | 0.13\% | 27,073,081,513 | 2.24\% | 5.03\% |



 Sources: Bureau of Economic Analysis. GDP by State, Regional Economic Accounts, May 1, 2019 release; North Carolina Employment Security Commission. Unemployment taxes.


Figure 1.2 State Imposed Taxes as a Percentage of NC GDP


Fiscal year ended
$2004200520062007200820092010 \quad 2011 \quad 2012 \quad 2013 \quad 2014 \quad 2015 \quad 2016 \quad 2017 \quad 2018$

|  | Fiscal year ended |
| :---: | :---: |
|  | ■NC GDP |

PART II. SUMMARY OF STATE GENERAL FUND REVENUE COLLECTIONS

Figure 2．0 State General Fund Revenues：Tax and Non－Tax

Tax Revenues－Amounts 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），


Non－Tax Revenues－Amounts credited to the General Fund include earnings，fees，receipts，and transfers：income from treasurer＇s investments；judicial department receipts；Secretary of State fees；insurance department receipts； disproportionate share payments；Master Settlement Agreement Funds；and various statutory intrastate fund transfers．［Refer to Table 3．State General Fund：Non－Tax Revenues And Transfers By Source for details．］

$\dagger$ Reflects US business cycle contraction［December 2007 （IV）to June 2009 （II）］．Non－tax revenues include $\mathbf{\$ 8 0 1 , 9 8 7 , 5 7 0}$ from Executive Order $\# 6$ and $\$ \mathbf{6 8 0 , 3 7 7 , 6 1 3}$ in Stabilization Funds due to the budgetary situation．

| 15\％ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ¢ $10 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 晨 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| －5\％ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| －5\％ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\stackrel{\text { ® }}{ }$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ．$\quad 0 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 最 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| ご $-5 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 20 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| $\cdots$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| － $10 \%$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fiscal year ended ${ }^{-15 \%}$ | 2004 | 2005 | 2006 | 2007 | 2008 | $2009 \dagger$ | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
| －YoY \％change TR | 5．44\％ | 11．91\％ | 9．97\％ | 9．94\％ | 0．64\％ | －10．90\％ | 5．76\％ | 3．58\％ | 0．45\％ | 5．08\％ | －1．63\％ | 7．05\％ | 4．21\％ | 2．09\％ | 4．13\％ |
| YoY \％change NTR | 10．08\％ | －31．68\％ | 0．58\％ | －12．41\％ | 32．62\％ | 138．61\％ | －61．45\％ | －14．88\％ | 37．90\％ | 6．53\％ | －6．43\％ | －4．74\％ | －15．54\％ | 2．11\％ | 5．97\％ |

[^0]

GENERAL FUND TAX REVENUES BY SOURCE AS A PERCENTAGE OF TOTAL GENERAL FUND TAX REVENUE COMPARISON: FISCAL YEARS 2003-2004 and 2017-2018
[Charts reflect tax revenues credited to the General Fund after deduction of refunds; local shares of state taxes; certain reimbursements to local governments; and intergovernmental transfers.]



 Freight Car Lines Tax, \$0.3M; Miscellaneous Tax Receipts, \$0.05M; and Gift Tax, \$0.04M.

TABLE 2. STATE GENERAL FUND: TAX REVENUES BY SOURCE

| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2003-2004 |  | 2004-2005 |  | 2005-2006 |  | 2006-2007 |  | 2007-2008 |  |
|  | Amount [\$] | Percent of total | Amount [\$] | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Percent } \\ \text { of total } \end{array} \\ \hline \end{array}$ | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Estate Tax | 128,479,443 | 0.85\% | 135,211,344 | 0.83\% | 133,379,473 | 0.75\% | 161,586,810 | 0.83\% | 158,764,850 | 0.80\% |
| Privilege License Tax | 41,615,694 | 0.28\% | 44,992,019 | 0.28\% | 45,569,504 | 0.25\% | 46,277,585 | 0.24\% | 56,309,007 | 0.28\% |
| Tobacco Products Tax. | 43,732,769 | 0.29\% | 42,981,044 | 0.26\% | 171,636,758 | 0.96\% | 241,174,320 | 1.24\% | 237,377,533 | 1.20\% |
| Franchise Tax | 445,294,486 | 2.95\% | 498,681,391 | 3.05\% | 477,055,108 | 2.67\% | 531,412,140 | 2.73\% | 574,460,805 | 2.90\% |
| Income Taxes: |  |  |  |  |  |  |  |  |  |  |
| Individual Income Tax. | 7,509,898,086 | 49.82\% | 8,409,288,618 | 51.51\% | 9,400,167,970 | 52.59\% | 10,507,966,531 | 54.00\% | 10,902,299,190 | 55.00\% |
| Corporate Income Tax | 776,964,847 | 5.15\% | 1,193,529,164 | 7.31\% | 1,204,102,940 | 6.74\% | 1,451,399,198 | 7.46\% | 1,111,668,852 | 5.61\% |
| Total income taxes. | 8,286,862,932 | 54.98\% | 9,602,817,782 | 58.82\% | 10,604,270,911 | 59.33\% | 11,959,365,728 | 61.46\% | 12,013,968,042 | 60.60\% |
| Sales and Use Tax. | 4,222,201,842 | 28.01\% | 4,477,159,178 | 27.42\% | 4,893,911,220 | 27.38\% | 4,995,570,841 | 25.67\% | 4,981,673,149 | 25.13\% |
| Alcoholic Beverage Tax | 182,392,509 | 1.21\% | 189,308,658 | 1.16\% | 200,845,242 | 1.12\% | 212,608,231 | 1.09\% | 225,125,416 | 1.14\% |
| Gift Tax.... | 16,630,438 | 0.11\% | 18,896,837 | 0.12\% | 16,237,070 | 0.09\% | 15,641,779 | 0.08\% | 17,354,083 | 0.09\% |
| Freight Car Lines Tax | 527,447 | 0.00\% | 351,890 | 0.00\% | 269,931 | 0.00\% | 324,535 | 0.00\% | 278,555 | 0.00\% |
| Insurance Tax. | 423,405,050 | 2.81\% | 431,664,202 | 2.64\% | 431,729,295 | 2.42\% | 475,545,413 | 2.44\% | 492,698,607 | 2.49\% |
| Piped Natural Gas Tax*. | 38,994,881 | 0.26\% | 35,081,603 | 0.21\% | 33,654,268 | 0.19\% | 36,057,204 | 0.19\% | 36,476,388 | 0.18\% |
| Real Estate Conveyance Tax** |  | - |  | - |  |  |  | - |  |  |
| White Goods Disposal Tax***. |  |  |  |  |  |  |  |  |  |  |
| Scrap Tire Disposal Tax $\dagger$.. |  |  |  |  |  | - |  | - |  |  |
| Manufacturing Tax $\dagger \dagger$. |  | - |  | - | 11,951,991 | 0.07\% | 36,558,780 | 0.19\% | 37,748,630 | 0.19\% |
| Solid Waste Disposal Tax $\dagger \dagger \dagger$. |  |  |  | - |  | - |  | - |  | - |
| Miscellaneous Tax Receipts... | 589,383 | 0.00\% | 411,955 | 0.00\% | 5,032 | 0.00\% | 2,987 | 0.00\% | 2,852 | 0.00\% |
| Total Tax Revenue. | 13,830,726,874 | 91.76\% | 15,477,557,903 | 94.80\% | 17,020,515,803 | 95.22\% | 18,712,126,352 | 96.16\% | 18,832,237,918 | 95.00\% |
| Total Non-tax Revenue \& Transfers. | 1,242,615,142 | 8.24\% | 848,923,661 | 5.20\% | 853,832,727 | 4.78\% | 747,904,898 | 3.84\% | 991,845,829 | 5.00\% |
| Total General Fund Revenue............ | 15,073,342,016 | 100.00\% | 16,326,481,563 | 100.00\% | Fiscal Year | 100.00\% | 19,460,031,250 | 100.00\% | 19,824,083,747 | 100.00\% |
|  | Fiscal Year |  |  |  |  |  |  |  |  |  |
|  | 2008-2009 |  | 2009-2010 |  | 2010-2011 |  | 2011-2012 |  | 2012-2013 |  |
|  | Amount [\$] | Percent of total | Amount [\$] | $\begin{gathered} \hline \text { Percent } \\ \text { of total } \end{gathered}$ | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| $\frac{\text { Sources of revenue }}{}$ | 104,256,014 | 0.54\% | 71,905,766 | 0.39\% | 23,755,446 | 0.12\% | 58,102,538 | 0.30\% | 111,430,080 | 0.54\% |
| Privilege License Tax. | 37,515,608 | 0.20\% | 39,196,662 | 0.21\% | 41,347,664 | 0.22\% | 48,543,571 | 0.25\% | 46,112,081 | 0.22\% |
| Tobacco Products Tax. | 227,056,891 | 1.19\% | 251,730,957 | 1.35\% | 265,270,142 | 1.38\% | 270,900,735 | 1.39\% | 255,400,938 | 1.24\% |
| Franchise Tax. | 651,938,670 | 3.41\% | 724,451,377 | 3.88\% | 607,500,353 | 3.17\% | 612,527,735 | 3.14\% | 660,141,126 | 3.21\% |
| Income Taxes: |  |  |  |  |  |  |  |  |  |  |
| Individual Income Tax | 9,470,172,885 | 49.46\% | 9,047,605,408 | 48.49\% | 9,734,868,036 | 50.82\% | 10,272,136,381 | 52.59\% | 10,953,140,820 | 53.32\% |
| Corporate Income Tax. | 835,544,512 | 4.36\% | 1,197,865,423 | 6.42\% | 1,013,546,433 | 5.29\% | 1,132,871,164 | 5.80\% | 1,191,730,504 | 5.80\% |
| Total income taxes. | 10,305,717,397 | 53.83\% | 10,245,470,831 | 54.91\% | 10,748,414,469 | 56.11\% | 11,405,007,545 | 58.39\% | 12,144,871,325 | 59.12\% |
| Sales and Use Tax. | 4,677,947,376 | 24.43\% | 5,565,043,256 | 29.83\% | 5,871,669,069 | 30.65\% | 5,257,585,406 | 26.92\% | 5,294,146,987 | 25.77\% |
| Alcoholic Beverage Tax | 228,458,572 | 1.19\% | 282,316,942 | 1.51\% | 275,193,609 | 1.44\% | 287,363,097 | 1.47\% | 298,639,842 | 1.45\% |
| Gift Tax.. | 12,291,039 | 0.06\% | 12,028,801 | 0.06\% | 2,963,637 | 0.02\% | $\begin{aligned} & 159,977 \\ & 408,762 \end{aligned}$ | 0.00\% | 817,951 | 0.00\% |
| Freight Car Lines Tax | 183,472 | 0.00\% | 345,414 | 0.00\% | 370,786 | 0.00\% |  | 0.00\% | 325,798 | 0.00\% |
| Insurance Tax | 466,601,945 | 2.44\% | 486,848,660 | 2.61\% | 480,134,608 | 2.51\% | 460,440,592 | 2.36\% | 521,509,351 | 2.54\% |
| Piped Natural Gas Tax*. | 34,240,028 | 0.18\% | 33,794,094 | 0.18\% |  | 0.16\% |  | 0.13\% | 30,411,586 | 0.15\% |
| Real Estate Conveyance Tax** |  | - |  | - | 30,995,454 | - | 25,861,167 |  |  | - |
| White Goods Disposal Tax***. | 32,865,620 |  |  | - |  | - |  | - |  |  |
| Scrap Tire Disposal Tax $\dagger$.. |  | 0.17\% | 31,897,136 | 0.17\% | 32,496,612 | - |  | - |  | - |
| Manufacturing Tax $\dagger \dagger$. . |  |  |  |  |  | 0.17\% | 36,182,589 | 0.19\% | 36,861,312 | 0.18\% |
| Solid Waste Disposal Tax $\dagger \dagger \dagger \ldots \ldots .$. |  |  |  |  |  |  |  |  |  | 0.00\% |
| Miscellaneous Tax Receipts.. | 6,402 | 0.00\% | 7,408 | 0.00\% | 4,870 | 0.00\% | 9,788 | 0.00\% | 13,170 |  |
| Total Tax Revenue. | 16,779,079,034 | 87.64\% | 17,745,037,304 | 95.11\% | 18,380,116,720 | 95.95\% | 18,463,093,503 | 94.52\% | 19,400,681,546 | 94.45\% |
| Total Non-tax Revenue \& Transfers. | 2,366,598,932 | 12.36\% | 912,269,988 | 4.89\% | 776,500,873 | 4.05\% | 1,070,828,533 | 5.48\% | 1,140,731,536 |  |
| Total General Fund Revenue.. | 19,145,677,966 | 100.00\% | 18,657,307,292 | 100.00\% | 19,156,617,593 | 100.00\% | 19,533,922,036 | 100.00\% | 20,541,413,082 | 100.00\% |

TABLE 2. -Continued

| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2013-2014 |  | 2014-2015 |  | 2015-2016 |  | 2016-2017 |  | 2017-2018 |  |
|  | Amount [\$] | $\begin{array}{\|c\|} \hline \text { Percent } \\ \text { of total } \\ \hline \end{array}$ | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total | Amount [\$] | Percent of total |
| Estate Tax | 19,275,568 | 0.10\% | 2,989,335 | 0.01\% | 4,358,180 | 0.02\% | 709,623 | 0.00\% | 10,624,179 | 0.05\% |
| Privilege License T | 49,954,683 | 0.25\% | 41,066,599 | 0.19\% | 39,925,452 | 0.18\% | 29,354,173 | 0.13\% | 32,431,907 | 0.14\% |
| Tobacco Products Tax. | 255,532,320 | 1.27\% | 248,534,095 | 1.16\% | 257,433,563 | 1.16\% | 261,751,586 | 1.16\% | 260,291,576 | 1.10\% |
| Franchise Tax. | 697,012,493 | 3.46\% | 544,122,153 | 2.54\% | 524,368,294 | 2.37\% | 748,077,119 | 3.31\% | 669,046,241 | 2.84\% |
| Income Taxes: |  |  |  |  |  |  |  |  |  |  |
| Individual Income Ta | 10,272,358,828 | 50.97\% | 11,078,522,431 | 51.65\% | 11,905,157,743 | 53.75\% | 11,969,650,952 | 52.93\% | 12,517,540,917 | 53.12\% |
| Corporate Income Tax. | 1,356,856,207 | 6.73\% | 1,327,688,128 | 6.19\% | 1,058,215,438 | 4.78\% | 752,173,350 | 3.33\% | 739,045,213 | 3.14\% |
| Total income taxes. | 11,629,215,034 | 57.71\% | 12,406,210,560 | 57.84\% | 12,963,373,181 | 58.52\% | 12,721,824,302 | 56.26\% | 13,256,586,129 | 56.25\% |
| Sales and Use Tax. | 5,566,518,176 | 27.62\% | 6,252,023,175 | 29.15\% | 6,559,483,149 | 29.61\% | 7,003,963,702 | 30.97\% | 7,337,447,300 | 31.14\% |
| Alcoholic Beverage Tax | 305,994,895 | 1.52\% | 318,729,834 | 1.49\% | 340,096,582 | 1.54\% | 353,603,883 | 1.56\% | 371,120,312 | 1.57\% |
| Gift Tax. | 524,891 | 0.00\% | 211,789 | 0.00\% | 3,553 | 0.00\% | 2,864 | 0.00\% | 43,153 | 0.00\% |
| Freight Car Lines Tax | 294,799 | 0.00\% | 287,893 | 0.00\% | 256,950 | 0.00\% | 244,893 | 0.00\% | 306,605 | 0.00\% |
| Insurance Tax | 440,922,114 | 2.19\% | 510,676,294 | 2.38\% | 485,088,157 | 2.19\% | 492,097,802 | 2.18\% | 566,105,324 | 2.40\% |
| Piped Natural Gas Tax*...... | 30,390,149 | 0.15\% |  | - |  | - |  |  |  | - |
| Real Estate Conveyance Tax**. | 45,333,609 | 0.22\% | 55,521,104 | 0.26\% | 60,968,254 | 0.28\% | 67,466,758 | 0.30\% | 72,927,494 | 0.31\% |
| White Goods Disposal Tax***. | 1,514,356 | 0.01\% | 1,971,588 | 0.01\% | 2,136,296 | 0.01\% | 2,495,894 | 0.01\% | 3,948,403 | 0.02\% |
| Scrap Tire Disposal Tax $\dagger$. | 5,046,243 | 0.03\% | 5,341,147 | 0.02\% | 5,646,467 | 0.03\% | 5,759,441 | 0.03\% | 5,804,618 | 0.02\% |
| Manufacturing Tax $\dagger \dagger$. | 35,522,329 | 0.18\% | 41,115,193 | 0.19\% | 46,412,229 | 0.21\% | 47,336,810 | 0.21\% | 46,714,244 | 0.20\% |
| Solid Waste Disposal Tax $\dagger \dagger \dagger$. | 2,145,380 | 0.01\% | 2,308,107 | 0.01\% | 2,335,446 | 0.01\% | 2,462,654 | 0.01\% | 2,463,581 | 0.01\% |
| Miscellaneous Tax Receipts.............. | 16,002 | 0.00\% | 19,368 | 0.00\% | 16,130 | 0.00\% | 13,114 | 0.00\% | 50,040 | 0.00\% |
| Total Tax Revenue. | 19,085,213,041 | 94.70\% | 20,431,128,234 | 95.26\% | 21,291,901,883 | 96.12\% | 21,737,164,616 | 96.12\% | 22,635,911,103 | 96.06\% |
| Total Non-tax Revenue \& Transfers. | 1,067,387,263 | 5.30\% | 1,016,805,580 | 4.74\% | 858,820,449 | 3.88\% | 876,918,158 | 3.88\% | 929,279,450 | 3.94\% |
| Total General Fund Revenue............ | 20,152,600,304 | 100.00\% | 21,447,933,814 | 100.00\% | 22,150,722,332 | 100.00\% | 22,614,082,774 | 100.00\% | 23,565,190,553 | 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), and alcoholic beverages taxes; certain reimbursements to local
governments; and statutory 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 $\mathbf{1 , 2 0 1 4}$; 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) (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 ( $\mathbf{2 8 \%}$ ) 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 $\mathbf{1}, 2013$.
$\dagger \dagger$ 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.
The Current Operations Appropriations Act of 2017 (SL 2017-57) repeals Article 5 of Chapter 105 [the one-percent (1\%) privilege tax on mill machinery and mill machinery parts and accessories] and substitutes an exemption from the sales and use tax for these items effective for purchases made on or after July 1, 2018.
$\dagger \dagger \dagger$ 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 $\mathbf{1 , 2 0 1 3}$.
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 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2003-2004 |  | 2004-2005 |  | 2005-2006 |  | 2006-2007 |  | 2007-2008 |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Percent } \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | 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. | 78,345,325 | $630 \%$ | 71,445,489 | 8.42\% | 119,143,785 | 13.95\% | 202,542,534 | 27.08\% | 239,680,009 | 24.17\% |
| Judicial Department receipts | 139,033,534 | 11 19\% | 141,632,044 | 16.68\% | 159,102,325 | 18.63\% | 167,640,350 | 22.41\% | 198,400,888 | 20.00\% |
| Sales tax reimbursement - Highway Fund $\dagger$ | 16,379,000 | $132 \%$ | 16,166,400 | 1.90\% | - | - | - | - | 18,190,000 | 1.83\% |
| Transfer for State Highway Patrol - Highway Fund. |  |  |  | - | - | - | - | - | - | - |
| Sales tax refund - Non-Highway Fund $\dagger \dagger$. | 14,456,215 | $116 \%$ | 10,252,680 | 1.21\% | 3,013,584 | 0.35\% | 4,124,281 | 0.55\% | 3,303,137 | 0.33\% |
| Secretary of State.. | 41,007,706 | $330 \%$ | 47,469,987 | 5.59\% | 56,291,957 | 6.59\% | 58,421,595 | 7.81\% | 62,372,377 | 6.29\% |
| Cost of local sales and use tax administration | 13,988,816 | $113 \%$ | 13,932,123 | 1.64\% | 14,355,818 | 1.68\% | 16,978,912 | 2.27\% | 16,982,244 | 1.71\% |
| Disproportionate share payments. | 97,144,325 | $782 \%$ | 111,109,834 | 13.09\% | 100,000,000 | 11.71\% | 100,000,000 | 13.37\% | 100,000,000 | 10.08\% |
| Intrastate transfer of funds. | 491,015,835 | 39 51\% | 96,158,466 | 11.33\% | 46,985,858 | 5.50\% | 34,336,953 | 4.59\% | 49,619,999 | 5.00\% |
| Banking and investment fees... | 4,758,163 | $038 \%$ | 5,164,962 | 0.61\% | 5,386,359 | 0.63\% | 5,466,337 | 0.73\% | 5,861,957 | 0.59\% |
| Insurance Department. | 51,167,950 | $412 \%$ | 51,695,754 | 6.09\% | 54,007,923 | 6.33\% | 57,806,201 | 7.73\% | 74,293,875 | 7.49\% |
| Reversions of capital improvements funds. | 12,544 | 0.00\% | 444 | 0.00\% | 679 | 0.00\% | 45 | 0.00\% | 3,507,038 | 0.35\% |
| ABC Board application fees... | 12,625,300 | 1.02\% | 13,016,693 | 1.53\% | 13,220,860 | 1.55\% | 13,035,315 | 1.74\% | 13,437,365 | 1.35\% |
| Gasoline and oil inspection fees................................. | 1,017,729 | 0.08\% | 845,726 | 0.10\% | 1,040,606 | 0.12\% | 913,976 | 0.12\% | 784,734 | 0.08\% |
| Transfer of Use Tax from Highway Trust Fund $\dagger \dagger \dagger$. | 252,422,125 | $2031 \%$ | 242,520,317 | 28.57\% | 252,558,117 | 29.58\% | 57,486,602 | 7.69\% | 172,543,306 | 17.40\% |
| Administrative Office of the Courts: DWI service fees...... | 8,175,582 | 0.66\% | 7,838,407 | 0.92\% | 7,687,043 | 0.90\% | 7,906,795 | 1.06\% | 8,593,365 | 0.87\% |
| Probation - supervision fees..................................... | 16,186,488 | $130 \%$ | 15,919,030 | 1.88\% | 15,880,669 | 1.86\% | 16,007,817 | 2.14\% | 16,268,302 | 1.64\% |
| Miscellaneous. | 4,878,505 | $039 \%$ | 3,755,305 | 0.44\% | 5,157,144 | 0.60\% | 5,237,186 | 0.70\% | 8,007,233 | 0.81\% |
| 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........ | 1,242,615,142 | 100.00\% | 848,923,661 | 100.00\% | 853,832,727 | 100.00\% | 747,904,898 | 100.00\% | 991,845,829 | 100.00\% |


| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2008-2009 |  | 2009-2010 |  | 2010-2011 |  | 2011-2012 |  | 2012-2013 |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Percent } \\ \text { of } \\ \text { total } \\ \hline \end{array}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | 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. | 113,334,285 | 4.79\% | 40,784,359 | 4.47\% | 26,306,054 | 3.39\% | 17,787,804 | 1.66\% | 12,468,221 | 1.09\% |
| Judicial Department receipts. | 191,174,120 | 8.08\% | 216,854,082 | 23.77\% | 225,804,493 | 29.08\% | 259,770,555 | 24.26\% | 250,846,849 | 21.99\% |
| Sales tax reimbursement - Highway Fund $\dagger$ | 17,610,000 | 0.74\% | 17,557,170 | 1.92\% | 17,004,498 | 2.19\% | 20,235,353 | 1.89\% | 24,080,070 | 2.11\% |
| Transfer for State Highway Patrol - Highway Fund. |  | - |  | - |  | - | 196,849,542 | 18.38\% | 196,209,049 | 17.20\% |
| Sales tax refund - Non-Highway Fund $\dagger \dagger$. | 1,906,144 | 0.08\% | 2,133,686 | 0.23\% | 2,432,477 | 0.31\% | 3,555,009 | 0.33\% | 2,825,727 | 0.25\% |
| Secretary of State.. | 64,652,127 | 2.73\% | 81,509,992 | 8.93\% | 76,753,295 | 9.88\% | 85,420,766 | 7.98\% | 90,298,883 | 7.92\% |
| Cost of local sales and use tax administration | 15,612,660 | 0.66\% | 14,602,888 | 1.60\% | 13,691,728 | 1.76\% | 12,176,873 | 1.14\% | 8,942,660 | 0.78\% |
| Disproportionate share payments. | 100,000,000 | $423 \%$ | 124,994,954 | 13.70\% | 135,000,000 | 17.39\% | 115,000,000 | 10.74\% | 115,000,000 | 10.08\% |
| Intrastate transfer of funds. | 1,546,195,685 | $6533 \%$ | 165,058,045 | 18.09\% | 87,076,297 | 11.21\% | 112,727,493 | 10.53\% | 168,300,282 | 14.75\% |
| Banking and investment fees.. | 5,708,831 | 0 24\% | 5,954,689 | 0.65\% | 6,092,141 | 0.78\% | 6,689,458 | 0.62\% | 6,107,270 | 0.54\% |
| Insurance Department. | 76,451,493 | 3 23\% | 69,643,055 | 7.63\% | 67,475,688 | 8.69\% | 72,313,510 | 6.75\% | 72,590,212 | 6.36\% |
| Reversions of capital improvements funds | 40,000,000 | 1.69\% | 22,161,866 | 2.43\% |  | 0.00\% |  | - | 114,467 | 0.01\% |
| ABC Board application fees. | 14,143,782 | 0.60\% | 14,708,380 | 1.61\% | 15,232,055 | 1.96\% | 15,090,555 | 1.41\% | 15,083,915 | 1.32\% |
| Gasoline and oil inspection fees................................ | 901,426 | 0.04\% | 1,002,905 | 0.11\% | 1,222,610 | 0.16\% | 1,331,796 | 0.12\% | 1,202,822 | 0.11\% |
| Transfer of Use Tax from Highway Trust Fund $\dagger \dagger \dagger \ldots . . . . . .$. | 147,531,245 | $623 \%$ | 108,561,829 | 11.90\% | 72,894,864 | 9.39\% | 76,720,918 | 7.16\% | 27,595,861 | 2.42\% |
| Administrative Office of the Courts: DWI service fees. | 8,536,186 | $036 \%$ | 7,099,247 | 0.78\% | 8,320,538 | 1.07\% | 8,362,573 | 0.78\% | 7,992,121 | 0.70\% |
| Probation - supervision fees..................................... | 16,005,024 | 0.68\% | 11,377,159 | 1.25\% | 14,258,962 | 1.84\% | 15,367,842 | 1.44\% | 14,728,807 | 1.29\% |
| Miscellaneous.. | 6,835,924 | $029 \%$ | 8,265,682 | 0.91\% | 6,935,172 | 0.89\% | 6,775,483 | 0.63\% | 4,933,569 | 0.43\% |
| Master Settlement Agreement Funds. |  | - |  | - |  | - | 44,653,001 | 4.17\% | 121,410,749 | 10.64\% |
| 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........ | 2,366,598,932 | 100.00\% | 912,269,988 | 100.00\% | 776,500,873 | 100.00\% | 1,070,828,533 | 100.00\% | 1,140,731,536 | 100.00\% |

TABLE 3.-Continued

| Sources of revenue | Fiscal Year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2013-2014 |  | 2014-2015 |  | 2015-2016 |  | 2016-2017 |  | 2017-2018 |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Percent <br> of <br> total | $\underset{\text { I\$1 }}{\substack{\text { Amount }}}$ | 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. | 17,250,782 | 1.62\% | 18,324,283 | 1.80\% | 37,140,697! | 4.32\% | 61,906,275 | 7.06\% | 93,798,519 | 10.09\% |
| Judicial Department receipts. | 236,849,684 | 22 19\% | 234,549,956 | 23.07\% | 244,802,911 | 28.50\% | 242,085,347 | 27.61\% | 239,670,454 | 25.79\% |
| Sales tax reimbursement - Highway Fund $\dagger$. | 21,551,663 | 2.02\% | 19,288,738 | 1.90\% | - | - | - | - |  |  |
| Transfer for State Highway Patrol - Highway Fund......... | 196,582,981 | 18.42\% | 196,582,981 | 19.33\% |  | - |  | - |  | - |
| Sales tax refund - Non-Highway Fund $\dagger \dagger$. | 3,716,166 | $035 \%$ | 2,451,642 | 0.24\% | 2,188,868 | 0.25\% | 1,875,630 | 0.21\% | 1,734,032 | 0.19\% |
| Secretary of State. | 95,104,972 | $891 \%$ | 102,111,663 | 10.04\% | 108,407,901 | 12.62\% | 112,765,556 | 12.86\% | 124,166,883 | 13.36\% |
| Cost of local sales and use tax administration. | 9,388,296 | $088 \%$ | 10,518,872 | 1.03\% | 11,374,208 | 1.32\% | 13,037,767 | 1.49\% | 13,710,793 | 1.48\% |
| Disproportionate share payments. | 110,000,000 | 10 31\% | 109,000,000 | 10.72\% | 147,465,847 | 17.17\% | 164,074,772 | 18.71\% | 160,960,140 | 17.32\% |
| Intrastate transfer of funds. | 43,438,865 | 4.07\% | 45,732,291 | 4.50\% | 45,550,142 | 5.30\% | 12,565,048 | 1.43\% | 13,076,466 | 1.41\% |
| Banking and investment fees..................................... | 7,568,299 | 0.71\% | 7,684,476 | 0.76\% | 4,595,289 | 0.54\% | 4,100,683 | 0.47\% | 3,911,464 | 0.42\% |
| Insurance Department............................................ | 73,382,761 | $687 \%$ | 76,335,234 | 7.51\% | 78,465,987 | 9.14\% | 82,826,030 | 9.45\% | 84,479,768 | 9.09\% |
| Reversions of capital improvements funds.................... |  | - |  | - |  | - | 1,733 | 0.00\% | 66,559 | 0.01\% |
| ABC Board application fees.................................... | 15,201,447 | 1.42\% | 24,042,735 | 2.36\% | 24,027,072 | 2.80\% | 25,040,440 | 2.86\% | 25,470,220 | 2.74\% |
| Gasoline and oil inspection fees................................. | 1,293,347 | 0 12\% | 1,278,485 | 0.13\% | 1,358,939 | 0.16\% | 1,460,653 | 0.17\% | 1,445,343 | 0.16\% |
| Transfer of Use Tax from Highway Trust Fund $\dagger \dagger \dagger$........... |  | - |  |  |  | - | - | - |  | - |
| Administrative Office of the Courts: DWI service fees...... | 7,476,512 | 0.70\% | 7,046,139 | 0.69\% | 6,304,835 | 0.73\% | 5,672,507 | 0.65\% | 5,103,914 | 0.55\% |
| Probation - supervision fees..................................... | 13,647,901 | 128\% | 13,092,871 | 1.29\% | 12,439,135 | 1.45\% | 11,459,630 | 1.31\% | 10,894,047 | 1.17\% |
| Miscellaneous..................................................... | 5,001,107 | 0.47\% | 4,182,562 | 0.41\% | 5,755,907 | 0.67\% | 5,450,397 | 0.62\% | 6,197,352 | 0.67\% |
| Master Settlement Agreement Funds........................... | 164,576,047 | 15.42\% | 138,621,827 | 13.63\% | 127,230,121 | 14.81\% | 131,053,787 | 14.94\% | 143,153,549 | 15.40\% |
| Reversion of Rural Economic Development Center funds.. | 29,356,432 | 2.75\% | 1,748,056 | 0.17\% |  | - | - | - |  | - |
| Dissolution of NC Health Insurance Risk Pool Fund......... | 16,000,000 | 150\% | 2,854,222 | 0.28\% | 123,273 | 0.01\% | - | - | - | - |
| Eastern Regional Economic Transfer to General Fund..... | - | - | 1,358,547 | 0.13\% | 1,589,316 | 0.19\% | 1,541,901 | 0.18\% | 1,439,947 | 0.15\% |
| Total General Fund Non-tax Revenue and Transfers........ | 1,067,387,263 | 100.00\% | 1,016,805,580 | 100.00\% | 858,820,449 | 100.00\% | 876,918,158 | 100.00\% | 929,279,450 | 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.
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 $\$ 680,377,613$ in Stabilization Funds due to the budgetary situation; and $\$ 57,387,969$ from the Appropriation Bill. Stabilization Funds include $\$ 150,867,275$ from the American Reinvestment and Recovery Act of 2009.
2009-10 Intrastate transfer of funds category includes $\$ 93,834,701$ from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011.
2010-11 Intrastate transfer of funds category includes $\$ 75,181,766$ from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2011. SL 2010-31, s. 2.2.(d),(e) and SL 2010-123, s. 1.2.(a),(b) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts be transferred to the General Fund for fiscal year 2010-11.
2011-12 Intrastate transfer of funds category includes $\$ 83,894,927$ from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013. SL 2011-145, s. 2.2.(f),(g),(h), and (i) provide that certain net proceeds otherwise credited to the Scrap Tire Disposal and White Goods Management Accounts and to the Parks and Recreation and Natural Heritage Trust Funds be transferred to the General Fund for fiscal year 2011-12.
2012-13 Intrastate transfer of funds category includes $\$ 89,196,686$ from the Public School Building Capital Fund to offset continued operations of the State's public schools for the fiscal biennium ending June 30, 2013.
$\dagger \S 105-164.44 \mathrm{D}$ 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 2005-06 or 2006-07.
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)]
$\dagger \dagger \dagger$ 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, 2017) $\dagger$

| State | State Tax Collections By Tax Type |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Population, GDP, Personal Income (PI), and Taxes as \% of PI |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Property |  | General Sales and Gross Receipts $\dagger \dagger$ |  | Selective Sales |  | Licenses |  | Taxes Based on Income |  |  |  |  |  | Total |  | $\left.\begin{array}{c}\text { Popula- } \\ \text { tion } \\ \text { as of } \\ 7 / 1 / 2017 \\ {[1,000 \mathrm{~s}]}\end{array}\right]$ | $\begin{gathered} \hline \text { GDP } \dagger \dagger \dagger \\ \text { [current \$] } \\ \text { calendar } \\ \text { year 2016 } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Personal income calendar year 2016 |  | Total state tax collections as a percentage of personal income |  |
|  |  |  | Individual | Corporation |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | Per capita |  |  |  |  |  | Per capita | Other  <br> ner Per <br> capita <br> 0s] <br> $[\$]$  |  |  |  | Per capita [\$] |  |  |  |  | Per capita |
|  | [\$1,000s] | \$1 | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] |  |  | $[\$ 1,000 \mathrm{~s}]$ | \$1 | $[\$ 1,000 \mathrm{~s}]$ | 1 | $[\$ 1,000 \mathrm{~s}]$ | [\$] | $[\$ 1,000 \mathrm{~s}]$ |  |  |  | [\$1,000s] |  |  |  | [\$] | [\%] | Rank |
| Sama | 395,930 | 81.21 | 2,654,883 | 544.58 | 2,592,411 | 531.76 | 528,539 | 108.42 | 3,624,543 | 743.48 | 520,113 | 69 | 100,665 | 65 | 10,417,084 | 2,136.79 |  | 4,8 | 203,398,400 | 190,991,200 | 39,260 | 5.45\% | 34 |
| Alask | 120,805 | 16 |  |  | 263,120 | 355.67 | 134,246 | 181 |  |  | 87,775 | 11 | 583,158 | 788.28 | 1,189,104 | 1,607.36 | 740 | 49,429,400 | 41,461,400 | 55,915 | 2.87\% | 50 |
| Arizon | 993,615 | 140.96 | 7,237,0 | 1,026.69 | 1,977,249 | 280. | 506,034 | 71.79 | 4,131,621 | 14 | 368,136 | 52.23 | 85,311 | 2.10 | 15,299,010 | 2,170.42 | 7,049 | 311,396,600 | 280,988,100 | 40,456 | 5.44\% | 35 |
| Arkans | 1,137,886 | 378.92 | 3,384,394 | 1,127.01 | 1,317,474 | 438.72 | 384,559 | 128.06 | 2,767,767 | 921.67 | 396,989 | 132.20 | 127,212 | 42.36 | 9,516,281 | 3,168.93 | 3,003 | 120,090,200 | 118,769,600 | 39,717 | 8.01\% |  |
| California | 2,681,872 | 68.07 | 35,357,699 | 897.42 | 16,172,550 | 410.48 | 6,995,919 | 177.56 | 84,196,751 | 2,137.01 | 10,112,520 | 256.67 | 174,611 | 4.43 | 155,691,922 | 3,951.64 | 39,399 | 2,663,395,600 | 2,259,413,900 | 57,625 | 6.89\% | 11 |
| ora |  |  |  | 530.35 |  | 409.32 | ,284 | 133.24 | 1,929 | 1,209.41 | 8,541 | 94.12 |  |  |  | 2,376.44 | 5,616 | 29,097,300 | 289,620,900 |  |  |  |
| Connecticu | - | - | , | 1,185.44 | 2,754,851 | 770.83 | 441,552 | 123.55 | 7,959,492 | 2,227.13 | 897,247 | 251.06 | 396,788 | 111.02 | 16,686,549 | 4,669.03 | 3,574 | 262,978,600 | 249,513,200 | 69,722 | 6.69\% | 14 |
| De |  |  | - |  | 556,490 | 581.45 | 1,503,208 | 1,570.62 | 1,180,975 | 1,233.94 | 246,175 | 257.22 | 102,182 | 106.76 | 3,589,030 | 3,749.99 | 957 | 70,379,800 | 45,917,000 | 48,374 | 7.82\% |  |
| Florida. | - | - | 25,346,166 | 1,208.29 | 8,743,763 | 416.83 | 2,027,150 | 96.64 |  |  | 2,383,783 | 113.64 | 2,833,116 | 135.06 | 41,333,978 | 1,970.46 | 20,977 | 938,370,300 | 953,260,600 | 46,208 | 4.34\% | 47 |
| Georgia. | 989,218 | 95.00 | 5,729,916 | 550.26 | 3,079,274 | 295.71 | 672,897 | 64.62 | 10,977,693 | 1,054.22 | 971,898 | 93.33 | 171,865 | 16.50 | 22,592,761 | 2,169.66 | 10,413 | 538,237,500 | 439,574,400 | 42,657 | 5.14\% | 39 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hawaii. |  |  | 3,239,225 | 2,274.41 | 1,126,631 | 791.06 | 269,224 | 189.03 | 2,095,601 | 1,471.42 | 184,840 | 129.78 | 113,505 | 79.70 | 7,029,026 | 4,935.41 | 1,424 | 85,866,900 | 72,650,100 | 50,872 | 9.68\% |  |
| Idaho |  |  | 1,650,498 | 960.20 | 581,258 | 338.16 | 383,702 | 223.22 | 1,660,248 | 965.88 | 216,641 | 126.03 | 8,411 | 4.89 | 4,500,758 | 2,618.39 | 1,719 | 69,312,500 | 68,054,800 | 40,438 | 6.61\% | 16 |
| Illi | 63,283 | 4.95 | 11,363,366 | 888.72 | 7,266,528 | 568.31 | 2,793,983 | 218.52 | 13,256,769 | 1,036.80 | 2,877,499 | 225.05 | 357,495 | 27.96 | 37,978,923 | 2,970.31 | 12,786 | 805,434,100 | 673,528,900 | 52,509 | 5.64\% | 32 |
| In | 12,251 | 1.84 | 7,556,326 | 1,134.57 | 3,457,023 | 519.07 | 681,542 | 102.33 | 5,435,292 | 816.10 | 1,025,498 | 153.98 | 2,582 | 0.39 | 18,170,514 | 2,728.27 | 6,660 | 338,227,000 | 289,164,300 | 43,5 | 6.28 | 20 |
| Iowa. | 1,840 | 0.59 | 3,205,997 | 1,019.84 | 1,407,088 | 447.60 | 947,549 | 301.42 | 3,655,462 | 1,162.81 | 432,020 | 137.43 | 105,474 | 33.55 | 9,755,430 | 3,103.23 | 3,144 | 180,350,600 | 145,156,800 | 46,350 | 6.72\% | 13 |
| sas | 683,827 | 234.94 | 3,209,506 | 1,102.66 | 1,092,253 | 375.26 |  | 144.67 |  | 799.69 |  | 132.95 | 52,73 | 18.12 | 15 | 2,808.27 | 2,911 | ,000 | ,500 |  |  |  |
| Kentuck | 709,772 | 159 | 1 | 783.73 | 2,159,069 | 484.76 | 500,447 | 112 | , | 986.60 | 58,650 | 102.98 | 194,997 | 3.78 | 11,907,759 | 2,673.57 | 4,454 | 95,080,000 | 15,012,800 | 39,43 | 6.8 | 12 |
| Loui | 70,366 | 15.07 | 4,215 | 902.49 | 2,555,589 | 547.14 | 8,31 | 8.86 | 2,949,939 | 631.57 | 291,321 | 62.37 | 410,279 | 7.84 | 10,861,190 | 2,325.33 | 4,671 | 228,086,800 | 199,543,400 | 42,654 | 5.44 | 36 |
| Maine. | 38,643 | 28.94 | 1,441,867 | 1,080.00 | 723,275 | 541.75 | 274,760 | 205.80 | 1,534,866 | 1,149.66 | 175,239 | 131.26 | 43,906 | 32.89 | 4,232,556 | 3,170.30 | 1,335 | 59,604,000 | 59,577,100 | 44,749 | 7.10\% |  |
| Maryla | 777,064 | 128.98 | 4,609,538 | 765.08 | 4,633,222 | 769.01 | 866,391 | 143.80 | 9,066,709 | 1,504.88 | 1,001,934 | 166.30 | 644,937 | 107.05 | 21,599,795 | 3,585.09 | 6,025 | 384,155,800 | 353,879,600 | 58,934 | 6.10\% | 24 |
| Massachusetts... | 6,598 | 0.96 | 0,822 | 909. | 68,427 | 4.23 | 1,112,162 | 62.05 | 14,724,277 | 2,145.38 | 2,196,474 | 320.03 | 60,502 | 96.24 | 27,509,262 | 4,008.20 | 6,863 | 19,741,100 | 4,812,500 | 65,164 | 6.18\% | 23 |
| Michigan... | 2,124,075 | 212.91 | 9,223,737 | 924.55 | 4,479,884 | 449.05 | 1,787,867 | 179.21 | 9,485,325 | 950.77 | 1,195,399 | 119.82 | 355,290 | 35.61 | 28,651,577 | 2,871.92 | 9,976 | 490,183,400 | 44,531,900 | 44,668 | 6.45\% | 19 |
| Minnesota. | 854,945 | 153.54 | 5,888,795 | 1,057.58 | 4,718,840 | 847.47 | 1,477,319 | 265.32 | 10,956,205 | 1,967.65 | 1,227,028 | 220.37 | 471,390 | 84.66 | 25,594,522 | 4,596.59 | 5,568 | 338,638,100 | 291,361,600 | 52,750 | 8.78 |  |
| Mississippi | 27,099 | 9.06 | 3,483,438 | 1,165.16 | 1,466,766 | 490.61 | 494,921 | 165.54 | 1,798,856 | 601.69 | 407,913 | 136.44 | 45,636 | 15.26 | 7,724,629 | 2,583.78 | 2,990 | 106,890,600 | 106,914,900 | 35,778 | 7.23\% |  |
| Missouri.. | 31,643 | 5.18 | 3,604,570 | 590.08 | 1,799,366 | 294.56 | 591,109 | 96.77 | 6,149,468 | 1,006.69 | 307,443 | 50.33 | 12,268 | 2.01 | 12,495,867 | 2,045.61 | 6,109 | 296,070,400 | 265,495,100 | 43,615 | 4.71\% | 44 |
| M | 274,431 | 260.60 |  |  | 6,214 | 547.17 | 29,874 | 313.24 | 1,177,958 | 1,118.57 | 125,003 | 118.70 | 170,964 | 162.35 | 2,654,444 | 2,520.62 | 1,053 | 45,550,100 | 5,747,200 | 43,951 | 5.80 | 31 |
| Nebrask | 123 | 0.06 | 1,835,037 | 956.96 | 572,477 | 298.5 | 182,791 | 95.32 | 2,228,486 | 1,162.14 | 264,440 | 137.90 | 19,751 | 10.30 | 5,103,105 | 2,661.23 | 1,918 | 116,056,000 | 94,730,800 | 49,70 | 5.39\% | 37 |
| Nevada... | 300,490 | 101.09 | 4,756,243 | 1,600.13 | 2,167,041 | 729.05 | 666,527 | 224.24 | - | - | - | - | 734,317 | 247.04 | 8,624,618 | 2,901.56 | 2,972 | 150,435,900 | 130,756,800 | 44,78 | 6.60\% | 17 |
| New Hampshire. | 405,186 | 300.19 | - | - | 959,384 | 710.78 | 425,039 | 314.90 | 65,467 | 48.50 | 573,653 | 425.00 | 163,310 | 120.99 | 2,592,039 | 1,920.36 | 1,350 | 78,402,000 | 76,247,400 | 56,800 | 3.40\% | 49 |
| New Jersey. | 4,761 | 0.54 | 9,591,881 | 1,079.13 | 4,571,388 | 514.30 | 1,550,059 | 174.39 | 13,958,119 | 1,570.35 | 2,109,930 | 237.38 | 1,314,367 | 147.87 | 33,100,505 | 3,723.95 | 8,889 | 581,270,700 | 555,804,600 | 62,629 | 5.96\% | 27 |
| New Mexic | 81,69 | 39.02 | 2,258,767 | 1,079.00 | 810,874 | 387.35 | 307,671 | 146.97 | 1,338,768 | 639.52 | 91,876 | 43.89 | 749,783 | 358.17 | 5,639,433 | 2,693.92 | 2,093 | 91,003,900 | 81,184,600 | 38,793 | 6.95 | 10 |
| New York. |  | - | 14,132,141 | 721.37 | 11,230,442 | 573.25 | 1,814,06 | 92.60 | 44,631,769 | 2,278.21 | 4,026,353 | 205.52 | 3,843,267 | 196.18 | 79,678,037 | 4,067.13 | 19,591 | 1,541,524,400 | 1,208,345,700 | 61,520 | 6.59\% | 18 |
| North Carolina |  | - | 7,656,898 | 745.50 | 4,041,804 | 393.52 | 2,244,880 | 218.57 | 12,086,332 | 1,176.77 | 757,041 | 73.71 | 77,327 | 7.53 | 26,864,282 | 2,615.60 | 10,271 | 518,247,600 | 433,766,400 | 42,707 | 6.19\% | 22 |
| North D | 4,401 | 5.83 | 872,176 | 1,154.93 | 477,252 | 631.97 | 213,985 | 283.36 | 319,507 | 423.09 | 60,871 | 80.61 | 1,517,134 | 2,008.98 | 3,465,326 | 4,588.77 | 755 | 50,772,100 | 39,766,200 | 52,716 | 8.71\% |  |
| Ohio... | - | - | 12,512,755 | 1,072.76 | 6,230,259 | 534.14 | 2,300,778 | 197.25 | 8,377,450 | 718.22 | 8,833 | 0.7 | 45,999 | 3.94 | 29,476,074 | 2,527.07 | 11,664 | 621,363,100 | 525,056,500 | 45,127 | 5.61\% | 33 |
| Oklahoma. |  |  | 2,465,383 | 626.90 | 1,299,512 | 330.44 | 1,015,962 | 258.34 | 3,122,602 | 794.02 | 157,894 | 40.15 | 461,653 | 117.39 | 8,523,006 | 2,167.25 | 3,933 | 178,510,200 | 165,107,000 | 42,047 | 5.16\% | 38 |
| Oregon... | 20,065 | 4.84 |  |  | 1,523,790 | 367.48 | 1,067,836 | 257.52 | 8,379,225 | 2,020.75 | 633,046 | 152.67 | 215,718 | 52.02 | 11,839,680 | 2,855.28 | 4,147 | 215,152,700 | 189,644,400 | 46,352 | 6.24\% | 21 |
| Pennsylvan | 43,360 | 3.39 | 10,509,734 | 821.69 | 9,663,762 | 755.55 | 2,240,809 | 175.19 | 12,063,782 | 943.19 | 2,344,344 | 183.29 | 1,531,359 | 119.73 | 38,397,150 | 3,002.02 | 12,790 | 724,265,700 | 657,164,800 | 51,407 | 5.84\% | 30 |
| Rhode Island | 2,633 | 2.49 | 996,390 | 943.12 | 695,392 | 658.21 | 110,461 | 104.56 | 1,238,928 | 1,172.69 | 129,732 | 122.80 | 93,127 | 88.15 | 3,266,663 | 3,092.01 | 1,056 | 57,727,300 | 53,730,900 | 50,830 | 6.08\% | 26 |
| South Carolina.. | 37,518 | 7.47 | 3,285,007 | 654.22 | 1,352,342 | 269.33 | 518,886 | 103.34 | 4,142,276 | 824.95 | 375,655 | 74.81 | 117,141 | 23.33 | 9,828,825 | 1,957.46 | 5,021 | 212,674,600 | 199,941,700 | 40,32 | 4.92\% | 42 |

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 $\dagger \dagger$ |  | Selective Sales |  | Licenses |  | Taxes Based on Income |  |  |  | Other |  | Total |  | $\left[\begin{array}{c}\text { Popula- } \\ \text { tion } \\ \text { as of } \\ 7 / 1 / 2017 \\ {[1,000 s]}\end{array}\right]$ | GDP $\dagger \dagger \dagger$ <br> [current \$] <br> calendar <br> year 2016 <br> [\$1,000s] | Personal income calendar year 2016 |  | Total state tax collections as a percentage of personal income |  |
|  |  |  | Individual | Corporation |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Amount | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ |  |  | ount | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | nt | Per capita | nt | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | Amount | Per capita | nt | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ | Amount | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ |  |  | Amount | Per capita |  |  | mount | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ |
|  | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] |  |  | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] |  |  | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [\%] | Rank |
| South Dakota.. | - | - | 1,065,361 | 1,219.95 | 452,495 | 518.15 | 269,481 | 308.58 |  | - | 30,728 | 35.19 | 10,361 | 11.86 | 1,828,426 | 2,093.73 | 873 | 48,461,600 | 41,788,600 | 48,429 | 4.38\% | 46 |
| Tennessee. | - | - | 7,260,193 | 1,082.19 | 2,750,772 | 410.02 | 1,635,495 | 243.78 | 249,977 | 37.26 | 1,726,223 | 257.31 | 271,068 | 40.40 | 13,893,728 | 2,070.97 | 6,709 | 334,384,800 | 292,119,700 | 43,961 | 4.76\% | 43 |
| Texas... | - | - | 32,490,144 | 1,147.14 | 14,407,208 | 508.68 | 3,432,901 | 121.21 | - | - | - | - | 3,282,673 | 115.90 | 53,612,926 | 1,892.93 | 28,323 | 1,564,395,800 | 1,287,687,300 | 46,092 | 4.16\% | 48 |
| Utah......... | - | - | 2,533,961 | 816.59 | 996,848 | 321.24 | 321,715 | 103.67 | 3,621,199 | 1,166.95 | 329,577 | 106.21 | 29,589 | 9.54 | 7,832,889 | 2,524.20 | 3,103 | 157,901,700 | 128,407,000 | 42,203 | 6.10\% | 25 |
| Vermont...... | 1,056,635 | 1,691.90 | 375,870 | 601.85 | 682,699 | 1,093.15 | 127,049 | 203.43 | 743,630 | 1,190.71 | 111,186 | 178.03 | 60,245 | 96.47 | 3,157,314 | 5,055.54 | 625 | 31,634,700 | 31,571,800 | 50,625 | 10.00\% | 1 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Virginia......... | 31,232 | 3.69 | 3,970,133 | 468.99 | 2,945,964 | 348.01 | 856,649 | 101.20 | 13,052,887 | 1,541.95 | 826,961 | 97.69 | 518,500 | 61.25 | 22,202,326 | 2,622.77 | 8,465 | 493,865,500 | 448,683,500 | 53,345 | 4.95\% | 41 |
| Washington...... | 2,097,507 | 282.48 | 14,509,841 | 1,954.07 | 4,660,940 | 627.70 | 1,453,628 | 195.76 |  | - | - | - | 1,275,676 | 171.80 | 23,997,592 | 3,231.81 | 7,425 | 492,942,700 | 404,232,100 | 55,415 | 5.94\% | 28 |
| West Virginia... | 7,248 | 3.99 | 1,334,168 | 734.25 | 1,338,719 | 736.75 | 149,555 | 82.31 | 1,813,866 | 998.25 | 116,305 | 64.01 | 333,018 | 183.27 | 5,092,879 | 2,802.83 | 1,817 | 69,814,400 | 67,582,900 | 36,912 | 7.54\% | 7 |
| Wisconsin.... | 132,022 | 22.79 | 5,223,935 | 901.91 | 2,749,024 | 474.62 | 1,179,054 | 203.56 | 7,792,543 | 1,345.39 | 959,699 | 165.69 | 97,219 | 16.78 | 18,133,496 | 3,130.76 | 5,792 | 312,140,500 | 273,787,500 | 47,426 | 6.62\% | 15 |
| Wyoming......... | 274,005 | 473.29 | 588,866 | 1,017.16 | 173,722 | 300.07 | 161,973 | 279.78 | - | - | - | - | 450,984 | 778.99 | 1,649,550 | 2,849.29 | 579 | 35,905,400 | 32,434,600 | 55,511 | 5.09\% | 40 |
| Total 50 states... | 16,494,043 | $50.84^{4}$ | 299,573,689 | 923.32 ${ }^{\text {a }}$ | 157,121,426 | $484.27^{4}$ | 51,489,885 | $158.70^{2}$ | 351,526,396 | 1,083.45 ${ }^{\text {a }}$ | 44,657,392 | $137.64{ }^{\text {a }}$ | 25,438,861 | $78.41^{1}$ | 946,301,692 | 2,916.62 ${ }^{\text {a }}$ | 324,451 | 18,464,500,400 | 16,062,589,600 | $49,824^{2}$ | 5.89\% ${ }^{2}$ | - |

Detail may not add to totals due to rounding. Rankings based on unrounded data.
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 transer, severance, and other taxes.
Per capita tax collection amounts are computations based on July 1, 2017 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, 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 $\$ 18,686,698.19$ 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 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2017 (NST-EST2018-01). December 2018 release.
U.S. Census Bureau. 2017 Annual Survey of State Government Tax Collections Detailed Table . Spring 2018 release. May 2, 2019 update.
U.S. Bureau of Economic Analysis. SAGDP2N Gross Domestic Product (GDP) by State, Regional Economic Accounts. May 1, 2019 release
U.S. Bureau of Economic Analysis. SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income, Regional Economic Accounts. March 26,2019 release.

TABLE 5. ESTATE TAX COLLECTIONS
[§ 105 ARTICLE 1A.]
[The Tax Simplification and Reduction Act of 2013 repeals Article 1A. Estate Taxes, ( $\S \S$ 105-32.1 through 105-32.8) .]
SL 2013-316, s. 7.(a) repeals the North Carolina estate tax effective January 1, 2013 and applies to the estates of decedents dying on or after that date. $\dagger \dagger$

| Fiscal year | Estate tax/Inheritance tax*grosscollections$[\$]$ | Refunds <br> [\$] | Net collections before transfers [\$] | Collection fees on overdue tax debts [\$] | OSBM Civil <br>  <br> Forfeiture <br> Fund <br> [\$] | Collection cost of fines/ forfeitures [\$] | Collections <br> to General Fund [\$] | Year-over-year \% change |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Estate tax/ <br> Inheritance tax* <br> gross <br> collections | $\begin{array}{\|c\|} \hline \text { Estate tax/ } \\ \text { Inheritance tax** } \\ \text { refunds } \\ \hline \end{array}$ | Estate tax/ Inheritance tax* collections to General Fund |
| 2003-04. | 131,682,261 | 3,129,731 | 128,552,530 | 73,087 |  | - | 128,479,443 | 13.50\% | -8.80\% | 14.20\% |
| 2004-05. | 139,347,961 | 4,122,908 | 135,225,053 | 13,709 |  | - | 135,211,344 | 5.82\% | 31.73\% | 5.24\% |
| 2005-06. | 137,058,981 | 3,575,744 | 133,483,238 | 43,264 | 60,500 | - | 133,379,473 | -1.64\% | -13.27\% | -1.35\% |
| 2006-07. | 165,052,571 | 3,224,538 | 161,828,033 | 90,682 | 149,916 | 625 | 161,586,810 | 20.42\% | -9.82\% | 21.15\% |
| 2007-08. | 161,713,644 | 2,889,461 | 158,824,183 | 13,857 | 45,291 | 185 | 158,764,850 | -2.02\% | -10.39\% | -1.75\% |
| 2008-09.. | 110,183,105 | 5,872,856 | 104,310,249 | 12,486 | 41,574 | 175 | 104,256,014 | -31.87\% | 103.25\% | -34.33\% |
| 2009-10 $\dagger$. | 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 $\dagger, \dagger \dagger$... | 3,517,974 | 444,128 | 3,073,846 | 66,289 | 18,147 | 75 | 2,989,335 | -87.62\% | -95.11\% | -84.49\% |
| 2015-16†, $\dagger \dagger$... | 5,012,148 | 529,156 | 4,482,992 |  | 124,288 | 524 | 4,358,180 | 42.47\% | 19.15\% | 45.79\% |
| 2016-17†, $\dagger \dagger .$. | 879,197 | 151,601 | 727,596 | 17,338 | 632 | 3 | 709,623 | -82.46\% | -71.35\% | -83.72\% |
| 2017-18 $\dagger, \dagger \dagger$... | 10,715,395 | 24,007 | 10,691,388 | - | 66,914 | 296 | 10,624,179 | 1,118.77\% | -84.16\% | 1,397.16\% |

*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 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 $\mathbf{\$ 1 . 5}$ 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).
$\dagger \dagger$ Collection levels for fiscal years 2013-14 through 2017-18 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.


TABLE 6. PRIVILEGE TAX COLLECTIONS
§§ 105 ARTICLE 2.]
[The Tax Simplification 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 | $\begin{array}{\|c\|} \text { Privilege } \\ \text { tax } \\ \text { gross } \\ \text { collections } \\ {[\$]} \\ \hline \end{array}$ | Refunds [\$] | Privilege Tax Net Collections Before \& After Transfers |  |  |  |  |  |  |  | Year-over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Netcollectionsbeforetransfers$[\$]$ | Solid Waste <br> Manage- <br> ment <br> Trust Fund <br> $[\$]$ | Intergovernmental inter-fund transfers [\$] | N.C. Public <br> Campaign <br> Financing Fund [\$] | Collection <br> fees on <br> overdue <br> tax debts <br> $[\$]$$\|$ | OSBM <br> Civil Penalty <br> \& Forfeiture <br> Fund <br> $[\$]$ | Collectioncost offines $/$forfeitures$[\$]$ | Collections <br> to General Fund [\$] |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Privilege } \\ \text { tax } \\ \text { gross } \\ \text { collections } \end{array}$ | Privilege tax refunds | Net <br> collections <br> before <br> transfers | Amount to General Fund |
| 2003-04.. | 42,032,598 | 346,785 | 41,685,813 | 49 |  | 49,746 | 20,324 |  | - | 41,615,694 | -6.40\% | 107.48\% | -6.83\% | -6.94\% |
| 2004-05. | 45,191,583 | 143,550 | 45,048,033 | 92 |  | 36,821 | 19,100 |  | - | 44,992,019 | 7.52\% | -58.61\% | 8.07\% | 8.11\% |
| 2005-06.. | 46,503,672 | 596,339 | 45,907,333 | 1,667 |  | 23,246 | 21,581 | 291,335 | - | 45,569,504 | 2.90\% | 315.42\% | 1.91\% | 1.28\% |
| 2006-07.. | 50,670,355 | 4,059,726 | 46,610,628 | 1,802 |  |  | 16,809 | 313,128 | 1,305 | 46,277,585 | 8.96\% | 580.78\% | 1.53\% | 1.55\% |
| 2007-08. | 57,268,276 | 615,518 | 56,652,758 | 7 |  |  | 17,138 | 325,277 | 1,329 | 56,309,007 | 13.02\% | -84.84\% | 21.54\% | 21.68\% |
| 2008-09.. | 39,707,960 | 1,858,993 | 37,848,967 | 36 |  |  | 20,757 | 311,257 | 1,310 | 37,515,608 | -30.66\% | 202.02\% | -33.19\% | -33.38\% |
| 2009-10. | 39,669,774 | 101,193 | 39,568,581 |  | 157 |  | 32,985 | 337,218 | 1,558 | 39,196,662 | -0.10\% | -94.56\% | 4.54\% | 4.48\% |
| 2010-11. | 41,898,222 | 128,295 | 41,769,927 | 312 | 11,619 |  | 32,282 | 376,424 | 1,626 | 41,347,664 | 5.62\% | 26.78\% | 5.56\% | 5.49\% |
| 2011-12.. | 51,093,873 | 1,983,509 | 49,110,364 | 20,370 | 10,841 |  | 47,262 | 486,318 | 2,002 | 48,543,571 | 21.95\% | 1,446.05\% | 17.57\% | 17.40\% |
| 2012-13.. | 50,505,906 | 3,714,963 | 46,790,943 |  | 126,257 |  | 54,876 | 495,738 | 1,991 | 46,112,081 | -1.15\% | 87.29\% | -4.72\% | -5.01\% |
| 2013-14.. | 50,922,192 | 474,875 | 50,447,317 |  | 20,949 |  | 45,918 | 424,064 | 1,703 | 49,954,683 | 0.82\% | -87.22\% | 7.81\% | 8.33\% |
| 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\% | -98.88\% | -2.99\% | -2.78\% |
| 2016-17. | 30,848,016 | 1,004,407 | 29,843,609 |  |  |  | 72,649 | 414,953 | 1,834 | 29,354,173 | -23.57\% | 2,015.44\% | -25.98\% | -26.48\% |
| 2017-18........ | 33,209,781 | 183,408 | 33,026,373 |  | - |  | 84,633 | 507,589 | 2,243 | 32,431,907 | 7.66\% | -81.74\% | 10.66\% | 10.48\% |

Privilege tax $\frac{1}{\text { rates and bases: }}$ Rate
$3 \%$ of gross receipts rate repealed 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 valu $\$ 250$ annual tax per location $\$ 30$ per $\$ 1$ million in assets $\$ 15$ per ton

Base
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 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 reselling 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 $4.75 \%$ 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 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 $\$ 50$ 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; check cashing establishments; pawnbroker establishments
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)]
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)]

1997-98
Effective July 1, 1997, the enactment of Chapter 14 (SB 6) repealed thirty-five privilege license sections, retaining the sections pertaining to amusements, attorneys-at-law and other professionals, installment paper dealers, loan agencies or brokers, banks, and publishers of newsprint publications. Licensing and regulatory provisions governing peddlers, itinerant merchants, and specialty market operators repealed under Chapter 105 were transferred to Article 32 of Chapter 66.
1998-99
Effective October 1, 1998, a new section, § 105-38.1, imposed a $1 \%$ gross receipts tax on persons operating a motion picture show.
1999-00
Effective July 1, 1999, the $\$ 100$ annual license tax levied on installment paper dealers was repealed; concurrently, the tax rate on obligations was increased from $.275 \%$ to $\mathbf{. 2 7 7 \%}$ of face value. 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 $\$ 750$ nnual per location tax to a $\mathbf{\$ 2 5 0}$ annual per location tax.
$\mathbf{2 0 0 3 - 0 4} \$ 105-41(\mathrm{a})(1)$ - N.C. Public Campaign Financing Fund voluntary contribution [Repealed for new license applications/renewals issued on/after January 1, 2006.
Attorneys are provided the opportunity to make a voluntary contribution of $\$ 50$ to the N.C. Public Campaign Financing Fund at the same time the annual $\$ 50$ privilege license tax is paid. The contribution is not considered part of the tax owed. [Effective on/after July 1, 2003 (applications for new licenses); effective on/after July 1, 2004 (issuance of license renewals)] (The N.C. Public Campaign Financing Fund was established to provide an alternative means of financing campaigns of candidates for the N.C. Supreme Court of Appeals who accept fundraising and spending limits.)
Intergovernmental, inter-fund transfers:
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, 2017)

| State | Cigarette excis tax rate as of 1/01/2018 |  | Tobacco Products net tax collections [cigarette/other] $\dagger \dagger \dagger$ |  | Cigarettetax rateas of$6 / 30 / 2017$$[\$]$ | Cigarette tax net collections  <br>  Per capita |  |  | $\begin{aligned} & \text { Average retail price per pack } \\ & \text { [includes generic brands] } \end{aligned}$ |  |  | State tax-paid cigarette sales (FY ending 6/30/17) |  | Other Tobacco Products net tax collections |  | $\%$ of total tobacco <br> taxes from: |  | Other <br> Tobacco <br> Products <br> taxed + | Population <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 s]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ |  | $\|$Per 1c 0 <br> $\operatorname{tax} \dagger$ <br> $[\$]$ | Wtd. avo price [\$] | Cigarette taxes |  | Total <br> in millions <br> of packs] | Per capita <br> [in numbers <br> of packs] | Cigarettes | Other <br> Tobacco <br> Products |  |  |  |  |  |  |
|  | $\begin{aligned} & \text { Rate } \\ & {[\$]} \\ & \hline \end{aligned}$ | Rank |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Per capita } \\ {[\$]} \\ \hline \end{array}$ |  |  |  |  | $\begin{gathered} \hline \text { Amount } \\ {[\$]} \end{gathered}$ | As \% of price | $\begin{array}{\|c\|} \hline \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{array}$ | $\begin{array}{\|c\|} \hline \text { Per capita } \\ {[\$]} \\ \hline \end{array}$ |  |  |
| Alabama. | 0.675 | 39 | 189,333 | 38.84 | 0.675 | 179,814 | 36.88 | . 55 | 5.452 | 1.685 | 30.9\% | 282.5 | 58.1 | 9,519 | 1.95 | 95.0\% | 5.0\% | CSChSn | 4,875 |
| Alaska. | 2.000 | 14 | 62,540 | 84.54 | 2.000 | 48,538 | 65.61 | . 33 | 9.253 | 3.010 | 32.5\% | 24.4 | 32.9 | 14,001 | 18.93 | 77.6\% | 22.4\% | CSChSn | 740 |
| Arizona. | 2.000 | 14 | 311,228 | 44.15 | 2.000 | 288,421 | 40.92 | . 20 | 7.104 | 3.010 | 42.4\% | 156.1 | 22.5 | 22,807 | 3.24 | 92.7\% | 7.3\% | CSChSn | 7,049 |
| Arkansa | 1.150 | 33 | 229,717 | 76.50 | 1.150 | 170,453 | 56.76 | . 49 | 5.958 | 2.160 | 36.3\% | 156.5 | 52.4 | 59,264 | 19.73 | 74.2\% | 25.8\% | CSChSn | 3,003 |
| California. | 2.870 | 9 | 1,046,053 | 26.55 | 2.870 | 950,625 | 24.13 | . 28 | 7.659 | 3.880 | 50.7\% | 804.5 | 20.5 | 95,428 | 2.42 | 90.9\% | 9.1\% | CSChSn | 39,399 |
| Colorado. | 0.840 | 37 | 199,986 | 35.61 | 0.840 | 158,886 | 28.29 | . 34 | 5.696 ; | 1.850 | 32.5\% | 191.0 | 34.5 | 41,100 | 7.32 | 79.4\% | 20.6\% | CSChSn | 5,616 |
| Connectic | 4.350 | 1 | 381,902 | 106.86 | 3.900 | 367,344 | 102.79 | . 26 | 9.254 | 4.910 | 53.1\% | 94.6 | 26.5 | 14,558 | 4.07 | 96.2\% | 3.8\% | CSChSn | 3,574 |
| Delaware | 2.100 | 13 | 112,337 | 117.37 | 1.600 | 108,612 | 113.48 | . 71 | 6.618 | 3.110 | 47.0\% | 69.1 | 72.6 | 3,724 | 3.89 | 96.7\% | 3.3\% | CSChSn | 957 |
| Florida. | 1.339 | 29 | 1,213,509 | 57.85 | 1.339 | 1,098,861 | 52.38 | . 39 | 6.006 | 2.349 | 39.1\% | 837.1 | 40.6 | 114,648 | 5.47 | 90.6\% | 9.4\% | SChSn | 20,977 |
| Georgia.. | 0.370 | 48 | 217,623 | 20.90 | 0.370 | 170,570 | 16.38 | . 44 | 5.005 | 1.380 | 27.6\% | 470.2 | 45.6 | 47,052 | 4.52 | 78.4\% | 21.6\% | CSChSn | 10,413 |
| Hawaii. | 3.200 | 5 | 124,039 | 87.09 | 3.200 | 114,926 | 80.70 | . 25 | 9.092 | 4.210 | 46.3\% | 35.9 | 25.1 | 9,112 | 6.40 | 92.7\% | 7.3\% | CSChSn | 1,424 |
| Idaho | 0.570 | 44 | 50,681 | 29.48 | 0.570 | 36,156 | 21.03 | . 37 | 5.404 | 1.580 | 29.2\% | 65.6 | 39.0 | 14,525 | 8.45 | 71.3\% | 28.7\% | CSChSn | 1,719 |
| Illinoi | 1.980 | 19 | 800,705 | 62.62 | 1.980 | 762,439 | 59.63 | . 30 | 7.549 | 2.990 | 39.6\% | 393.3 | 30.7 | 38,266 | 2.99 | 95.2\% | 4.8\% | CSChSn | 12,786 |
| Indiana | 0.995 | 36 | 432,620 | 64.96 | 0.995 | 397,908 | 59.75 | . 60 | 5.666 | 2.005 | 35.4\% | 406.2 | 61.2 | 34,712 | 5.21 | 92.0\% | 8.0\% | CSChSn | 6,660 |
| Iowa.... | 1.360 | 28 | 220,676 | 70.20 | 1.360 | 188,262 | 59.89 | . 44 | 6.184 | 2.370 | 38.3\% | 141.1 | 45.0 | 32,414 | 10.31 | 85.3\% | 14.7\% | CSChSn | 3,144 |
| Kansas. | 1.290 | 31 | 141,508 | 48.62 | 1.290 | 132,938 | 45.67 | . 35 | 6.014i | 2.300 | 38.2\% | 100.3 | 34.5 | 8,570 | 2.94 | 93.9\% | 6.1\% | CSChSn | 2,911 |
| Kentucky. | 0.600 | 42 | 248,482 | 55.79 | 0.600 | 226,909 | 50.95 | . 85 | 5.176 | 1.610 | 31.1\% | 379.9 | 85.6 | 21,573 | 4.84 | 91.3\% | 8.7\% | CSChSn | 4,454 |
| Louisiana. | 1.080 | 34 | 312,375 | 66.88 | 1.080 | 276,770 | 59.26 | . 55 | 5.840 | 2.090 | 35.8\% | 269.6 | 57.6 | 35,605 | 7.62 | 88.6\% | 11.4\% | CSChSnE | 4,671 |
| Maine | 2.000 | 14 | 144,243 | 108.04 | 2.000 | 130,199 | 97.52 | . 49 | 7.066 | 3.010 | 42.6\% | 66.1 | 49.6 | 14,044 | 10.52 | 90.3\% | 9.7\% | CSChSn | 1,335 |
| Maryland... | 2.000 | 14 | 381,621 | 63.34 | 2.000 | 346,881 | 57.57 | . 29 | 6.873 | 3.010 | 43.8\% | 175.6 | 29.2 | 34,740 | 5.77 | 90.9\% | 9.1\% | CSChSn | 6,025 |
| Massachusetts. | 3.510 | 4 | 615,607 | 89.70 | 3.510 | 578,879 | 84.34 | . 24 | 9.398 | 4.520 | 48.1\% | 165.3 | 24.3 | 36,728 | 5.35 | 94.0\% | 6.0\% | CSChSn | 6,863 |
| Michigan. | 2.000 | 14 | 949,176 | 95.14 | 2.000 | 868,820 | 87.09 | . 44 | 6.717 | 3.010 | 44.8\% | 441.0 | 44.4 | 80,356 | 8.05 | 91.5\% | 8.5\% | CSChSn | 9,976 |
| Minnesota. | 3.040 | 7 | 655,356 | 117.70 | 3.040 | 556,793 | 100.00 | 33 | 8.661 | 4.600 | 53.1\% | 156.5 | 28.3 | 98,563 | 17.70 | 85.0\% | 15.0\% | CSChSn | 5,568 |
| Mississippi. | 0.680 | 38 | 134,716 | 45.06 | 0.680 | 115,089 | 38.50 | . 57 | 5.210 | 1.690 | 32.4\% | 177.5 | 59.4 | 19,627 | 6.57 | 85.4\% | 14.6\% | CSChSn | 2,990 |
| Missouri..... | 0.170 | 50 | 100,390 | 16.43 | 0.170 | 79,874 | 13.08 | . 77 | 4.819 | 1.180 | 24.5\% | 484.4 | 79.5 | 20,517 | 3.36 | 79.6\% | 20.4\% | CSChSn | 6,109 |
| Montana. | 1.700 | 22 | 83,678 | 79.46 | 1.700 | 70,394 | 66.84 | . 39 | 6.535 | 2.710 | 41.5\% | 42.9 | 41.1 | 13,284 | 12.61 | 84.1\% | 15.9\% | CSChSn | 1,053 |
| Nebraska. | 0.640 | 40 | 61,854 | 32.26 | 0.640 | 52,043 | 27.14 | . 42 | 5.498 | 1.650 | 30.0\% | 82.8 | 43.4 | 9,811 | 5.12 | 84.1\% | 15.9\% | CSChSn | 1,918 |
| Nevada.... | 1.800 | 20 | 206,174 | 69.36 | 1.800 | 191,480 | 64.42 | . 36 | 6.446 | 2.810 | 43.6\% | 106.7 | 36.3 | 14,694 | 4.94 | 92.9\% | 7.1\% | CSChSn | 2,972 |
| New Hampshire | 1.780 | 21 | 220,200 | 163.14 | 1.780 | 208,028 | 154.12 | . 87 | 6.445 | 2.790 | 43.3\% | 116.5 | 87.3 | 12,172 | 9.02 | 94.5\% | 5.5\% | CSChSn | 1,350 |
| New Jersey...... | 2.700 | 10 | 684,100 | 76.96 | 2.700 | 658,969 | 74.14 | . 27 | 7.579 | 3.710 | 49.0\% | 244.5 | 27.3 | 25,131 | 2.83 | 96.3\% | 3.7\% | CSChSn | 8,889 |
| New Mexico. | 1.660 | 24 | 92,985 | 44.42 | 1.660 | 82,832 | 39.57 | . 24 | 6.530 | 2.670 | 40.9\% | 50.0 | 24.0 | 10,153 | 4.85 | 89.1\% | 10.9\% | CSChSn | 2,093 |
| New York.. | 4.350 | 1 | 1,208,549 | 61.69 | 4.350 | 1,133,913 | 57.88 | . 13 | 10.376 | 5.360 | 51.7\% | 261.8 | 13.3 | 74,637 | 3.81 | 93.8\% | 6.2\% | CSChSn | 19,591 |
| North Carolina. | 0.450 | 46 | 292,221 | 28.45 | 0.450 | 248,687 | 24.21 | . 54 | 4.975 | 1.460 | 29.3\% | 553.4 | 54.5 | 43,533 | 4.24 | 85.1\% | 14.9\% | CSChSn | 10,271 |
| North Dakota... | 0.440 | 47 | 28,852 | 38.21 | 0.440 | 21,743 | 28.79 | . 65 | 4.966 | 1.450 | 29.2\% | 49.4 | 65.2 | 7,109 | 9.41 | 75.4\% | 24.6\% | CSChSn | 755 |
| Ohio........ | 1.600 | 25 | 980,293 | 84.04 | 1.600 | 913,914 | 78.35 | . 49 | 6.307 | 2.610 | 41.4\% | 581.7 | 50.1 | 66,378 | 5.69 | 93.2\% | 6.8\% | CSChSn | 11,664 |
| Oklahoma. | 1.030 | 35 | 319,971 | 81.36 | 1.030 | 242,303 | 61.61 | . 60 | 5.930 | 2.040 | 34.4\% | 237.4 | 60.5 | 77,668 | 19.75 | 75.7\% | 24.3\% | CSChSn | 3,933 |
| Oregon.. | 1.330 | 30 | 264,668 | 63.83 | 1.320 | 206,330 | 49.76 | . 38 | 6.124 | 2.330 | 38.0\% | 156.8 | 38.3 | 58,338 | 14.07 | 78.0\% | 22.0\% | CSChSn | 4,147 |
| Pennsylvania. | 2.600 | 11 | 1,367,722 | 106.93 | 2.600 | 1,303,924 | 101.95 | . 39 | 7.959 | 3.610 | 45.4\% | 518.1 | 40.5 | 63,797 | 4.99 | 95.3\% | 4.7\% | SChSnE | 12,790 |
| Rhode Island.. | 4.250 | 3 | 141,521 | 133.95 | 3.750 | 133,647 | 126.50 | . 34 | 9.429 | 5.260 | 55.8\% | 36.1 | 34.2 | 7,874 | 7.45 | 94.4\% | 5.6\% | CSChSn | 1,056 |
| South Carolina.. | 0.570 | 44 | 157,946 | 31.46 | 0.570 | 149,686 | 29.81 | . 52 | 5.142 | 1.580 | 30.7\% | 275.3 | 55.5 | 8,260 | 1.65 | 94.8\% | 5.2\% | CSChSn | 5,021 |
| South Dakot | 1.530 | 26 | 63,642 | 72.88 | 1.530 | 54,525 | 62.44 | . 41 | 6.455 | 2.540 | 39.3\% | 36.0 | 41.6 | 9,118 | 10.44 | 85.7\% | 14.3\% | CSChSn | 873 |
| Tennessee. | 0.620 | 41 | 256,094 | 38.17 | 0.620 | 239,218 | 35.66 | . 58 | 5.206 | 1.630 | 31.3\% | 393.7 | 59.2 | 16,876 | 2.52 | 93.4\% | 6.6\% | CSChSn | 6,709 |
| Texas | 1.410 | 27 | 1,423,227 | 50.25 | 1.410 | 1,195,797 | 42.22 | . 30 | 6.244 | 2.420 | 38.8\% | 889.2 | 31.9 | 227,430 | 8.03 | 84.0\% | 16.0\% | CSChSn | 28,323 |
| Utah. | 1.700 | 22 | 113,031 | 36.43 | 1.700 | 91,593 | 29.52 | . 17 | 6.791 | 2.710 | 39.9\% | 56.2 | 18.4 | 21,439 | 6.91 | 81.0\% | 19.0\% | CSChSn | 3,103 |
| Vermont.... | 3.080 | 6 | 77,050 | 123.37 | 3.080 | 67,915 | 108.75 | . 35 | 8.414 | 4.090 | 48.6\% | 22.7 | 36.3 | 9,135 | 14.63 | 88.1\% | 11.9\% | CSChSn | 625 |
| Virginia... | 0.300 | 49 | 171,650 | 20.28 | 0.300 | 151,515 | 17.90 | . 60 | 5.221 | 1.310 | 25.1\% | 511.3 | 60.8 | 20,135 | 2.38 | 88.3\% | 11.7\% | CSChSn | 8,465 |
| Washington... | 3.025 | 8 | 430,336 | 57.95 | 3.025 | 377,899 | 50.89 | . 17 | 8.179 | 4.035 | 49.3\% | 124.2 | 17.0 | 52,437 | 7.06 | 87.8\% | 12.2\% | CSChSn | 7,425 |
| West Virginia | 1.200 | 32 | 187,403 | 103.14 | 1.200 | 173,475 | 95.47 | . 80 | 5.880 | 2.210 | 37.6\% | 150.6 | 82.2 | 13,928 | 7.67 | 92.6\% | 7.4\% | CSChSn | 1,817 |
| Wisconsin. | 2.520 | 12 | 644,478 | 111.27 | 2.520 | 564,199 | 97.41 | . 39 | 7.544 | 3.530 | 46.8\% | 225.5 | 39.0 | 80,279 | 13.86 | 87.5\% | 12.5\% | CSChSn | 5,792 |
| Wyoming.... | 0.600 | 42 | 22,666 | 39.15 | 0.600 | 17,252 | 29.80 | . 50 | 5.327 | 1.610 | 30.2\% | 30.7 | 52.4 | 5,414 | 9.35 | 76.1\% | 23.9\% | CSChSn | 579 |
| Total 50 states.. | - | - | 18,776,732 | $57.87^{\text {a }}$ | - | 16,906,250 | $52.11^{2}$ | - | $6.373^{\text {a }}$ | $2.737^{\text {a }}$ | 42.9\% ${ }^{\text {a }}$ | 12,297.8 | - | 1,870,482 | $5.77^{\text {a }}$ | 90.0\% | 10.0\% | - | 324,451 |

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 2016-17.
Per capita tax collection amounts are computations based on July 1, 2017 population estimates of the Bureau of the Census and should be interpreted as a reflection of the portion of tax collected on behalf of each individual.
$\dagger$ tas of November 1, 2017; Federal, State cigarette taxes included; excludes sales tax; reflects local taxes: $\mathrm{NY}=\$ 1.50 /$ pack, $\mathrm{IL}=\$ 4.18 /$ pack.
$\dagger \dagger \dagger$ C=Cigars S=Smoking tobacco Ch=Chewing tobacco Sn=Snuff E=E-cigarette/Vapor Products tax collections:Louisiana, \$874,038; North Carolina, \$3,692,891; Pennsylvania, \$11,262,384; West Virginia, \$1,047,004 Sources: U.S. Census Bureau, Population Division. Table NST-EST2018-01-Annual Estimates of the Population for the States: July 1, 2017, December 2018 release.

Orzechowski and Walker. The Tax Burden on Tobacco, Historical Compilation, Volume 52, 2017.

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

|  | Tobacco products tax: cigarette, vapor products, and other tobacco products |  |  |  |  |  |  |  |  |  |  |  | Year-over-year \% change |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Gross collections |  |  |  |  | Net collections [before transfers] |  | Transfers |  |  |  | Collections to General Fund [\$] | Net collections |  |  |
|  |  | Other | co |  |  |  |  | Collection | OSBM | Collection |  |  |  |  |  |
|  |  | prod | [OTP] |  |  |  | Othe |  | Civil Penal- |  | Cancer |  |  |  | nt |
|  | $\begin{gathered} \text { Cigarette } \\ {[\$]} \\ \hline \end{gathered}$ | Vapor products [\$] | OTP <br> non-vapor <br> $[\$]$ <br> 3,925513 | Gross <br> collections <br> $[\$]$ <br> $4,18,06$ | $\begin{array}{\|c\|\|} \hline \text { Refunds } \\ {[\$]} \\ \hline \end{array}$ | $\begin{gathered} \text { Cigarette } \\ {[\$]} \\ \hline \end{gathered}$ | tobacco products [\$] | $\begin{gathered} \text { overdue } \\ \text { tax debts } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { ty \& Forfei- } \\ \text { ture Fund } \\ {[\$]} \\ \hline \end{gathered}$ | fines/ forfeitures [\$] | $\begin{array}{\|c\|} \hline \text { Research } \\ \text { Fund } \\ {[\$]} \\ \hline \end{array}$ |  | Cigarette | tobacco products |  |
| 2003-04 | 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\% |
| 200 | 39,348,556 |  | 4,036,436 | 43,384,992 | 403,183 | 38,953,476 | 4,028,334 | \| |  |  |  | 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\% |
| 2007-08 | 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\% |
| 2010-1 | 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 | 342 | 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\% |
| 2016-17... | 249,011,980 | 3,692,890 | 40,324,691 | 293,029,561 | 808,898 | 248,687,355 | 43,533,309 | 82,987 | 60,811 | 269 | 30,325,010 | 261,751,586 | 1.4\% | 6.2\% | 1.7\% |
| 2017-18... | 245,944,066 | 4,517,783 | [42,604,382 | 293,066,231 | 808,385 | 245,772,335 | 46,485,511 | 75,467 | 121,174 | 536 | 31,769,093 | 260,291,576 | -1.2\% | 6.8\% | -0.6\% | 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 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 ( $10 \%$ effective October 1, 2007).
Proceeds of the additional 7\% rate are credited to the newly established University Cancer Research Fund.
Effective July 1, 2006, the cigarette tax rate increased from 1.5 ¢ per cigarette to 1.75 ¢ per cigarette ( $\mathbf{3 5 c}$ 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 ( $\mathbf{4 5}$ c per pack of 20 cigarettes). The tax rate for other tobacco products increased from $10 \%$ to $12.8 \%$ of the cost price of the product ( $\mathbf{3 \%}$ 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 $\$ 0.05$ per fluid $\mathbf{m L}$ 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 $\mathbf{1 , 2 0 0 3 . ]}$

|  | 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 (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 |
| 2016 | 39.5 | 54.4 | 45 |
| 2017 | 38.1 | 54.5 | 45 |

Source: Orzechowski and Walker. The Tax Burden on Tobacco,
Historical Compilation, Volume 52, 2017.
Tax imposed effective October 1, 1969. Amount based on
nine months of collections projected to one year.
**Tax rate increase effective August 1, 1991.
Effective September 1, 2005, the cigarette tax rate increased from 2.5 mills per cigarette ( $5 ¢$ per pack of 20 cigarettes) to 1.5 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 c per cigarette ( 35 c 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, 2017] |  |  |  |  |  |  |  |  | Pop-ulationasof$7 / 1 / 2017$$[1,000 \mathrm{~s}]$ | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2017 |  |  |  | Personal incomeforcalendar year2016 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Beer Excise Tax |  |  | Wine Excise Tax |  |  | Liquor Excise Tax |  |  |  |  |  |  |  |  |  |
|  | State <br> Excise | $\begin{aligned} & \text { Gen- } \\ & \text { eral } \end{aligned}$ | Other applicable taxes | State <br> Excise <br> tax <br> rate <br> [\$ per <br> gal] | General <br> Sales <br> tax <br> ap- <br> plies | Other applicable taxes | State Excise tax rate [\$ per gal] | General <br> Sales tax applies | Other applicable taxes |  |  |  |  |  |  |  |
|  | rate [\$ per gal] | $\begin{gathered} \text { Sales } \\ \text { tax } \\ \text { ap- } \\ \text { plies } \end{gathered}$ |  |  |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Per capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | Per capita [\$] |
| Alabama | 0.53 | yes | $\begin{aligned} & \text { \$0.52/gal local rate } \\ & \text { statewide } \end{aligned}$ | 1.70 | yes | $\begin{aligned} & \text { \$0.26/gal local rate; } \\ & >16.5 \%-\$ 9.16 / \mathrm{gal} \\ & \hline \end{aligned}$ | GC | yes | ------- | 4,875 | 217,790 | 44.67 | 4,086 | 0.84 | 190,991,200 | 39,260 |
| Alaska | 1.07 | n.a. | ------ | 2.50 | n.a. | - ------ | 12.80 | n.a. | \|<21\%-\$2.50/gal | 740 | 40,097 | 54.20 | 1,314 | 1.78 | 41,461,400 | 55,915 |
| Arizona | 0.16 | yes | ----- | 0.84 | yes | i>24\%-\$4.00/gal | 3.00 | yes | ----- | 7,049 | 74,126 | 10.52 | 8,921 | 1.27 | 280,988,100 | 40,456 |
| Arkansas | 0.23 | yes | $\begin{aligned} & 3 \% \text { off- and } 10 \% \\ & \text { on-premise tax } \end{aligned}$ | 0.75 | yes | i $50 \%-\$ 0.25 / \mathrm{gal} ;$ <br> and $10 \%$ on-pase; and $3 \%$ off- <br> and <br> retail tax | 2.50 | yes | $\begin{aligned} & <5 \%-\$ 0.50 / \mathrm{gal} ; \\ & <21 \%-\$ 1.00 / \mathrm{gal} ; \\ & \mathbf{\$ 0 . 2 0 / \text { case and } 3 \%} \\ & \text { off-14\% on-premise } \\ & \text { retail taxes } \end{aligned}$ | 3,003 | 55,831 | 18.59 | 4,787 | 1.59 | 118,769,600 | 39,717 |
| California | 0.20 | yes | - ------ | 0.20 | yes | [sparkling wine-\$0.30/gal | 3.30 | yes | \|>50\%-\$6.60/gal | 39,399 | 370,714! | 9.41 | 58,202 | 1.48 | 2,259,413,900 | 57,625 |
| Colorado | 0.08 | yes | ------ | 0.28 | yes | i ----- | 2.28 | yes | - ------ | 5,616 | 44,866 ${ }^{\text {i }}$ | 7.99 | 7,840 | 1.40 | 289,620,900 | 52,269 |
| Connecticut | 0.24 | yes | ------ | 0.72 | yes | $\mid>21 \%$ and sparkling <br> \|wine- $\$ 1.80 / \mathrm{gal}$ | 5.40 | yes | \|<7\%-\$2.46/gal | 3,574 | 63,155 | 17.67 | 9,204 | 2.58 | 249,513,200 | 69,722 |
| Delaware | 0.16 | n.a. | -- | 0.97 | n.a. | Sacramental wines excepted | 3.75 | n.a. | <=25\%-\$2.50/gal | 957 | 20,577 | 21.50 | 2,034 | 2.13 | 45,917,000 | 48,374 |
| Florida | 0.48 | yes |  | 2.25 | yes | $\begin{array}{\|l} >17.259 \%-\$ 3.00 / \mathrm{gal}, \\ \text { sparkling wine- } \$ 3.50 / \mathrm{gal} \\ \hline \end{array}$ | 6.50 | yes | $\begin{aligned} & <17.259 \%-\$ 2.25 / \mathrm{gal} \\ & >55.780 \%-\$ 9.53 / \mathrm{gal} \\ & \hline \end{aligned}$ | 20,977 | 323,393 | 15.42 | 7,005 | 0.33 | 953,260,600 | 46,208 |
| Georgia | 0.32 | yes | \$0.53/gal local tax | 1.51 | yes | $\begin{array}{\|l}  \\ \hline \$ 0.83 / \mathrm{gal} \text { local tax } \\ \hline \end{array}$ | 3.79 | yes | \$0.83/gal local tax | 10,413 | 193,438 | 18.58 | 3,975 | 0.38 | 439,574,400 | 42,657 |
| Hawaii | 0.93 | yes | \$0.54/gal draft beer | 1.38 | yes | \|sparkling wine- $\$ 2.12 / \mathrm{gal}$; <br> \|wine coolers- $\$ 0.85 / \mathrm{gal}$ | 5.98 | yes | ----- | 1,424 | 51,167 | 35.93 | ${ }^{-1}$ | - | 72,650,100 | 50,872 |
| Idaho | 0.15 | yes | ->4\%-\$0.45/gal | 0.45 | yes | -- | GC | yes | ---- | 1,719 | 9,468 | 5.51 | 1,878 | 1.09 | 68,054,800 | 40,438 |
| Illinois | 0.231 | yes | $:$$\$ 0.29 / \mathrm{gal}-\mathrm{Chicago} ;$ <br> $\$ 0.09 / \mathrm{gal}-C o o k ~ C o$. | 1.39 | yes | $\mid>20 \%-\$ 8.55 / \mathrm{gal} ;$ $\mathbf{\$ 0 . 3 6 - \$ 0 . 8 9 / \mathrm { gal } - \mathrm { Chicago } ;}$ $\mathbf{\$ 0 . 2 0 - \$ 0 . 4 5 / \mathrm { gal } - C o o k ~ C o .}$ | 8.55 | yes | <20\%-\$1.39/gal; \$2.68/gal-Chicago; \$2.50/gal-Cook Co. | 12,786 | 294,304 | 23.02 | 17,021 | 1.33 | 673,528,900 | 52,509 |
| Indiana | 0.115 | yes | ------ | 0.47 | yes | > $>21 \%$-\$2.68/gal | 2.68 | yes | i<15\%-\$0.47/gal | 6,660 | 49,403 | 7.42 | 12,582 | 1.89 | 289,164,300 | 43,593 |
| Iowa | 0.19 | yes | ------ | 1.75 | yes | 1<5\%-\$0.19/gal | GC | yes | ------ | 3,144 | 22,535 | 7.17 | 15,442 | 4.91 | 145,156,800 | 46,350 |
| Kansas | 0.18 | -- | $\begin{aligned} & \text { 8\% off-and } \\ & 10 \% \text { on-premise } \end{aligned}$ | 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 | -- | 8\% off-and <br> $10 \%$ on-premise retail tax | 2,911 | 137,801 | 47.34 | 2,668 | 0.92 | 138,105,500 | 47,438 |
| Kentucky | 0.08 | yes | 10.5\% wholesale tax | 0.50 | yes | 10.5\% wholesale tax | 1.92 | yes | $\begin{array}{\|l} \hline<6 \%-\$ 0.25 / \mathrm{gal} ; \\ \$ 0.05 / \text { case and } \\ 11 \% \text { wholesale tax } \\ \hline \end{array}$ | 4,454 | 146,227 | 32.83 | 6,638 | 1.49 | 175,012,800 | 39,433 |
| Louisiana | 0.40 | yes | \$0.048/gal local tax | 0.76 | yes | $\begin{array}{\|l} 14 \% \text { to } 24 \%-\$ 1.32 / \mathrm{gal} \text {; } \\ >24 \% \text { and sparkling } \\ \text { wine- } \$ 2.08 / \mathrm{gal} \\ \hline \end{array}$ | 3.03 | yes | ------ | 4,671 | 77,107 | 16.51 | - | - | 199,543,400 | 42,654 |
| Maine | 0.35 | yes | 17\% on-premise sales tax | 0.60 | yes | \|>15.5\%-sold through |state stores; sparkling wine-\$1.25/gal; 7\% on-premise sales tax | GC | yes | ----- | 1,335 | 19,266 | 14.43 | 6,698 | 5.02 | 59,577,100 | 44,749 |
| Maryland | 0.09 | -- | 9\% sales tax | 0.40 |  | 9\% sales tax | 1.50 | yes | 9\% sales tax | 6,025 | 32,151 | 5.34 | 1,486 | 0.25 | 353,879,600 | 58,934 |

TABLE 10. -Continued

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2017] |  |  |  |  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Pop- } \\ \text { ulation } \\ \text { as } \\ \text { of } \\ 7 / 1 / 2017 \\ {[1,000 \mathrm{~s}]} \\ \hline \end{array}$ | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2017 |  |  |  | Personal income <br> for <br> calendar year <br> 2016 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Beer Excise Tax |  |  | Wine Excise Tax |  |  | Liquor Excise Tax |  |  |  |  |  |  |  |  |  |
|  | State <br> Excise | $\begin{gathered} \hline \text { Gen- } \\ \text { eral } \end{gathered}$ |  | State <br> Excise | General | Other applicable taxes | State <br> Excise <br> tax <br> rate <br> [\$ per <br> gal] | General Sales tax applies | Other applicable taxes |  |  |  |  |  |  |  |
|  | rate <br> [\$ per gal] | $\begin{gathered} \text { Sales } \\ \text { tax } \\ \text { ap- } \\ \text { plies } \\ \hline \end{gathered}$ | Other applicable taxes | rate [\$ per gal] | tax <br> ap- <br> plies |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Per capita [\$] | $\begin{array}{\|c\|} \hline \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{array}$ | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | Per capita [\$] |
| Massachusetts | 0.11 | yes | $0.57 \%$ on private club sales | 0.55 | yes | isparkling wine-\$0.70/gal | 4.05 | yes | <15\%-\$1.10/gal; >50\% alcohol\$4.05/proof gal; $0.57 \%$ on private club sales | 6,863 | 85,397 | 12.44 | 3,634 | 0.53 | 444,812,500 | 65,164 |
| Michigan | 0.20 | yes | ------ | 0.51 | yes | i>16\%-80.76/gal | GC | yes | ------ | 9,976 | 159,378 | 15.98 | 19,204 | 1.92 | 444,531,900 | 44,668 |
| Minnesota | 0.15 | -- | $\begin{aligned} & <3.2 \%-\$ 0.077 / \mathrm{gal} ; \\ & 9 \% \text { sales tax } \end{aligned}$ | 0.30 | -- | 14\% to 21\%-\$0.95/gal; $1<24 \%$ and sparkling wine\$1.82/gal; >24\%-\$3.52/gal; : $\$ 0.01 /$ bottle (except minitatures) and $9 \%$ sales tax | 5.03 | -- | \$0.01/bottle (except miniatures) and 9\% sales tax | 5,568 | 88,222 | 15.84 | 2,611 | 0.47 | 291,361,600 | 52,750 |
| $\overline{\text { Mississippi }}$ | 0.4268 | yes | ------ | 0.35 | yes | isparkling wine-\$1.00/gal; champagne- $\mathbf{1 . 0 0} / \mathbf{g a l}$ | GC | yes | ---- | 2,990 | 41,818 | 13.99 | 1,228 | 0.41 | 106,914,900 | 35,778 |
| Missouri | 0.06 | yes | ------ | 0.42 | yes | includes additional charges | 2.00 | yes | ------ | 6,109 | 37,863 | 6.20 | 5,304 | 0.87 | 265,495,100 | 43,615 |
| Montana | 0.14 | n.a. | ------ | 1.02 | n.a. | $\begin{aligned} & >16 \% \text {-sold through state } \\ & \text { stores } \end{aligned}$ | GC | n.a. | ----- | 1,053 | 32,926 | 31.27 | 3,484 | 3.31 | 45,747,200 | 43,951 |
| Nebraska | 0.31 | yes | ------ | 0.95 | yes | \|>14\%-\$1.35/gal | 3.75 | yes | ---- | 1,918 | 30,911 | 16.12 | 715 | 0.37 | 94,730,800 | 49,703 |
| Nevada | 0.16 | yes | ----- | 0.70 | yes | $\begin{array}{\|l} 14 \% \text { to 22\%-\$1.30/gal; } \\ >22 \%-\$ 3.60 / \mathrm{gal} \\ \hline \end{array}$ | 3.60 | yes | $\begin{aligned} & 5 \% \text { to } 14 \%-\$ 0.70 / \mathrm{gal} ; \\ & 15 \% \text { to } 22 \%-\$ 1.30 / \mathrm{gal} \\ & \hline \end{aligned}$ | 2,972 | 45,011 | 15.14 | -1 | - | 130,756,800 | 44,783 |
| New Hampshire | 0.30 | n.a. | ---- | 0.30 | n.a. | - ------ | GC | n.a. | --- | 1,350 | 12,678 | 9.39 | 17,263 | 12.79 | 76,247,400 | 56,800 |
| New Jersey | 0.12 | yes | ------ | 0.875 | yes | ---- | 5.50 | yes | ------ | 8,889 | 137,757 | 15.50 | 4,199 | 0.47 | 555,804,600 | 62,629 |
| $\begin{aligned} & \hline \text { New } \\ & \text { Mexico } \end{aligned}$ | 0.41 | yes | ------ | 1.70 | yes |  | 6.06 | yes | ------ | 2,093 | 44,916 | 21.46 | - | - | 81,184,600 | 38,793 |
| New York | 0.14 | yes | jadditional \$0.12/gal-NY City | 0.30 | yes | ------ | 6.44 | yes | $\begin{aligned} & \text { 24\%-\$2.54/gal; } \\ & \text { additional } \\ & \$ 1.00 / \mathrm{gal}-\mathrm{NY} \text { City } \end{aligned}$ | 19,591 | 257,690 | 13.15 | 62,334 | 3.18 | 1,208,345,700 | 61,520 |
| North Carolina | 0.6171 | yes | ------ | 1.00 | yes | \|>16\%-\$1.11/gal | GC | yes $\dagger \dagger$ | ------ | 10,271 | 394,838 | 38.44 | 26,601 | 2.59 | 433,766,400 | 42,707 |
| North <br> Dakota | 0.16 | -- | 7\% state sales tax; <br> bulk beer-\$0.08/gal | 0.50 | -- | $\begin{aligned} & >17 \%-\$ 0.60 / \mathrm{gal} ; \\ & 7 \% \text { sales tax } \\ & \hline \end{aligned}$ | 2.50 | -- | 7\% state sales tax | 755 | 8,872 | 11.75 | 381 | 0.50 | 39,766,200 | 52,716 |
| Ohio | 0.18 | yes | ------ | 0.32 | yes | $\begin{array}{\|l} \hline>14 \% \text { to } 21 \%-\$ 1.00 / \mathrm{gal} ; \\ \text { vermouth- } \$ 1.10 / \mathrm{gal} ; \\ \text { sparkling wine- } 1.50 / \mathrm{gal} \end{array}$ | GC | yes | ------ | 11,664 | 107,060 | 9.18 | 42,978 | 3.68 | 525,056,500 | 45,127 |
| Oklahoma | 0.40 | yes | $\begin{array}{\|l} <3.2 \%-\$ 0.36 / \mathrm{gal} ; \\ 13.5 \% \text { on-premise } \\ \hline \end{array}$ | 0.72 | yes | \|sparkling wine-\$2.08/gal; 13.5\% on-premise | 5.56 | yes | 13.5\% on-premise | 3,933 | 118,260 | 30.07 | 1,360 | 0.35 | 165,107,000 | 42,047 |
| Oregon | 0.08 | n.a. | ------- | 0.67 | n.a | >14\%-\$0.77/gal | GC | n.a | ------ | 4,147 | 18,796 | 4.53 | 4,706 | 1.13 | 189,644,400 | 46,352 |
| Pennsylvania | 0.08 | yes | ----- | GC | yes | ----- | GC | yes | ----- | 12,790 | 386,816 | 30.24 | 34,222 | 2.68 | 657,164,800 | 51,407 |
| Rhode <br> Island | 0.11 | yes | \$0.04/case wholetsale tax | 1.40 | yes | 'sparkling wine-\$0.75/gal | 5.40 | yes | ------ | 1,056 | 20,873 | 19.76 | 143 | 0.14 | 53,730,900 | 50,830 |
| South Carolina |  | yes | ------ | 0.90 | yes | \$0.18/gal additional tax | 2.72 | yes | \$5.36/case, 19\% surtax; add'l 5\% on-premise | 5,021 | 177,317 | 35.31 | 13,601 | 2.71 | 199,941,700 | 40,325 |

TABLE 10. -Continued

| State | Types of Alcoholic Beverages Taxes [Rates as of January 1, 2017] |  |  |  |  |  |  |  |  | $\begin{gathered} \text { Pop- } \\ \text { ulation } \\ \text { as } \\ \text { of } \\ 7 / 1 / 2017 \\ {[1,000 s]} \\ \hline \end{gathered}$ | Alcoholic beverages collections [excise taxes and licenses] fiscal year 2017 |  |  |  | Personal incomeforcalendar year2016 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Beer Excise Tax |  |  | Wine Excise Tax |  |  | Liquor Excise Tax |  |  |  |  |  |  |  |  |  |
|  | State | Gen- | Other applicable taxes | StateExcisetaxrate[\$ pergal] | General <br> Sales tax applies |  | State <br> Excise <br> tax <br> rate <br> [\$ per <br> gal] | General <br> Sales $\boldsymbol{t a x}$ applies | Other applicable taxes |  |  |  |  |  |  |  |
|  | Excise | eral |  |  |  |  |  |  |  |  | Excise taxes |  | Licenses |  |  |  |
|  | tax <br> rate [\$ per gal] | Sales <br> tax <br> ap- <br> plies |  |  |  | Other applicable taxes |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Per capita [\$] | $\begin{array}{\|l} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{array}$ | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | Per capita [\$] |
| South Dakota | 0.27 | yes | ------ | 0.93 | yes | 14\% to 20\%-\$1.45/gal; \|>21\%, sparkling wine\$2.07/gal; 2\% wholesale tax | 3.93 | yes | $\begin{aligned} & <14 \%-\$ 0.93 / \mathrm{gal} ; \\ & 2 \% \text { wholesale tax } \end{aligned}$ | 873 | 16,933 | 19.39 | 1,166 | 1.34 | 41,788,600 | 48,429 |
| Tennessee | 1.29 | yes | wholesale tax and excise barrelage tax | 1.21 | yes | 15\% on-premise | 4.40 | yes | $\begin{aligned} & \text { 15\% on-premise; } \\ & \hline<7 \%-\$ 1.10 / \mathrm{gal} \\ & \hline \end{aligned}$ | 6,709 | 187,125 | 27.89 | 1,644 | 0.25 | 292,119,700 | 43,961 |
| Texas | 0.20 | yes | 14.95\% on-premise and $\$ 0.05 /$ drink on airline sales | 0.204 | yes | $\begin{array}{\|l} >14 \%-\$ 0.408 / \mathrm{gal} \text { and } \\ \text { sparkling wine- } \$ 0.516 / \mathrm{gal} ; \\ 6.7 \% \text { on-premise and } \$ 0.05 / \\ \text { drink on airline sales } \end{array}$ | 2.40 | yes | 6.7\% on-premise and \$0.05/drink on airline sales | 28,323 | 1,228,641 | 43.38 | 68,608 | 2.42 | 1,287,687,300 | 46,092 |
| Utah | 0.41 | yes | $>3.2 \%$-sold through state store | GC | yes | ------ | GC | yes | --- | 3,103 | 50,002 | 16.11 | 5,900 | 1.90 | 128,407,000 | 42,203 |
| Vermont | 0.265 | yes | $\begin{aligned} & >6 \%-\$ 0.55 ; \\ & 10 \% \text { on-premise } \\ & \text { sales tax } \end{aligned}$ | 0.55 | yes | $>16 \%$-sold through state <br> store, $10 \%$ on-premise <br> sales tax | GC | no | 10\% on-premise sales tax | 625 | 26,028 | 41.68 | 485 | 0.78 | 31,571,800 | 50,625 |
| Virginia | 0.26 | yes | ----- | 1.51 | yes | $\begin{aligned} & <4 \% \text {-\$0.2565/gal and } \\ & >14 \% \text {-sold through } \\ & \text { state store } \end{aligned}$ | GC | yes | ----- | 8,465 | 224,426 | 26.51 | 14,115 | 1.67 | 448,683,500 | 53,345 |
| Washington | 0.26 | 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 | 7,425 | 354,939 | 47.80 | 150,772 | 20.30 | 404,232,100 | 55,415 |
| $\overline{\text { West }}$ Virginia | 0.18 | yes | ----- | 1.00 | yes | 5\% local tax | GC | yes | ----- | 1,817 | 17,782 | 9.79 | 1,038 | 0.57 | 67,582,900 | 36,912 |
| Wisconsin | 0.06 | yes | --- | 0.25 | yes | >14\%-\$0.45/gal | 3.25 | yes | \$0.03/gal administrative fee | 5,792 | 61,203 | 10.57 | 1,902 | 0.33 | 273,787,500 | 47,426 |
| Wyoming | 0.02 | yes | ------ | GC | yes | --- | GC | yes | ------ | 579 | 1,878 | 3.24 | - - | - | 32,434,600 | 55,511 |
| Total 50 states | 0.20 | ------ | ------ | 0.72 | ------ | ------ | 3.75 | ------ | ----- | 324,451 | 6,619,772 | $20.40{ }^{\text {a }}$ | 661,379 | $2.04{ }^{\text {a }}$ | 16,062,589,600 | 49,824 ${ }^{\text {a }}$ |

Detail may not add to totals due to rounding.
Per capita tax collection amounts are computations based on July 1, 2017 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, 2016 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
$\dagger$ 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).
$\dagger$ $\dagger$ Sales tax is applied to on-premise sales only.
North Carolina imposes a sales tax of $\mathbf{7 \%}$ (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.
GC = Government controlled-The government directly controls the sales of distilled spirits in 17 states. Revenue in these states is generated from various taxes, fees, and net liquor profits.
Sources: Federation of Tax Administrators; Tax Policy Center; Wine Institute; Commerce Clearing House
U.S. Census Bureau, Population Division. Table 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2017 (NST-EST2018-01) . December 2018 release.
U.S. Census Bureau. 2017 Annual Survey of State Government Tax Collections Detailed Table. Spring 2018 release. May 2, 2019 update.
U.S. Bureau of Economic Analysis. SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income, Regional Economic Accounts. March 26, 2019 release.

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

| Fiscal year | Alcoholic beverage tax gross collections [\$] | Refunds [\$] | Net collections before local government distribution allocation/ transfers [\$] | Alcoholic Beverage Tax Allocations and Transfers |  |  |  |  | Net collections to General Fund [\$] | Year-over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | rgovernmental/inter-fund transfers |  |  |  |  |  |  |  |  |  |
|  |  |  |  | Local government distribution allocation $\dagger$ [\$] | Department of Commerce transfer* [\$] | Collection fees on overdue tax debts [\$] |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  | Civil Penalty <br> \& Forfeiture Fund [\$] | cost of fines/ forfeitures [\$] |  | Gross collections | Refunds | Net collections before allocation/ transfers | Amount to General Fund |
| 2003-04.. | 211,370,795 | 152,739 | 211,218,056 | 28,475,073 | 350,000 | 474 | - | - | 182,392,509 | 6.34\% | 53.22\% | 6.32\% | 6.73\% |
| 2004-05.. | 219,520,359 | 82,044 | 219,438,315 | 29,778,545 | 350,000 | 1,112 | - | - | 189,308,658 | 3.86\% | -46.28\% | 3.89\% | 3.79\% |
| 2005-06.. | 231,610,071 | 60,574 | 231,549,497 | 30,229,766 | 440,039 | - | 34,450 | - | 200,845,242 | 5.51\% | -26.17\% | 5.52\% | 6.09\% |
| 2006-07. | 245,387,597 | 552,404 | 244,835,193 | 31,638,059 | 559,961 | 1,170 | 27,657 | 115 | 212,608,231 | 5.95\% | 811.95\% | 5.74\% | 5.86\% |
| 2007-08. | 259,110,001 | 85,614 | 259,024,387 | 33,073,333 | 800,000 | - | 25,534 | 104 | 225,125,416 | 5.59\% | -84.50\% | 5.80\% | 5.89\% |
| 2008-09.. | 262,810,968 | 35,642 | 262,775,326 | 33,379,600 | 875,000 | 7,297 | 54,627 | 230 | 228,458,572 | 1.43\% | -58.37\% | 1.45\% | 1.48\% |
| 2009-10.. | 294,285,374 | 1,053,570 | 293,231,804 | 10,860,329 |  | 6,574 | 47,737 | 221 | 282,316,942 | 11.98\% | 2,855.98\% | 11.59\% | 23.57\% |
| 2010-11.. | 309,412,522 | 115,502 | 309,297,020 | 34,021,288 |  | 325 | 81,445 | 352 | 275,193,609 | 5.14\% | -89.04\% | 5.48\% | -2.52\% |
| 2011-12. | 321,599,488 | 23,123 | 321,576,364 | 34,110,110 |  | 121 | 102,614 | 422 | 287,363,097 | 3.94\% | -79.98\% | 3.97\% | 4.42\% |
| 2012-13.. | 331,874,776 | 627,827 | 331,246,949 | 32,555,824 |  | 15,209 | 35,930 | 144 | 298,639,842 | 3.20\% | 2,615.16\% | 3.01\% | 3.92\% |
| 2013-14.. | 341,658,837 | $(255,324)$ | 341,914,161 | 35,723,179 |  | 2,199 | 193,113 | 776 | 305,994,895 | 2.95\% | -140.67\% | 3.22\% | 2.46\% |
| 2014-15.. | 358,563,120 | 155,951 | 358,407,169 | 39,525,134 |  | 15,790 | 135,852 | 559 | 318,729,834 | 4.95\% | 161.08\% | 4.82\% | 4.16\% |
| 2015-16.. | 377,495,319 | 331,705 | 377,163,614 | 37,020,719 |  | 3,605 | 42,563 | 146 | 340,096,582 | 5.28\% | 112.70\% | 5.23\% | 6.70\% |
| 2016-17...... | 393,775,309 | 574,683 | 393,200,626 | 39,534,929 |  | 7,180 | 54,393 | 240 | 353,603,883 | 4.31\% | 73.25\% | 4.25\% | 3.97\% |
| 2017-18...... | 410,373,215 | 189,115 | 410,184,100 | 38,859,777 | - | 16,958 | 186,230 | 823 | 371,120,312 | 4.22\% | -67.09\% | 4.32\% | 4.95\% |

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.

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 ( $\$ 105-113.81 \mathrm{~A}$ ):
Effective July 1, 2007, SL 2006-227 amends this statute to provide that $\$ \mathbf{2 0 0}, 000$ 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 $\$ 200,000$ allocation be designated for industry promotion and that an additional $\$ 25,000$ of the net proceeds of tax collected on unfortified wine be designated on a quarterly basis for the purpose of research and development.
Statutory provisions of the allocation in terms of amount and designation have been periodically adjusted since the enactment of the transfer in 1987 when the annual allocation was capped at $\$ 90,000$.
Effective July 1, 2009, SL 2009-451 repeals the statutory requirement provisions for the transfer.
Refer to Alcoholic Beverage Tax Net Collections By Type, Collections of Fortified and Unfortified Wine Excise Taxes, and Collections of Beer [Malt Beverage]
and Spirituous Liquor Excise Taxes and Liquor [Mixed Beverages] Surcharge tables and figures for rates, tax collections, and law changes pertaining to the various types of alcoholic beverages.

TABLE 12. ALCOHOLIC BEVERAGE TAX NET COLLECTIONS BY TYPE
\& 105 ARTICLE 2C.]

| Alcoholic beverage tax type/ <br> Local share reserve/ <br> Intergovernmental transfers | Fiscal Year |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2003-2004 |  |  | 2004-2005 |  |  | 2005-2006 |  |  | 2006-2007 |  |  | 2007-2008 |  |  |
|  | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | YoY $\%$ change | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | ```MoY``` | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ |
| Alcoholic beverage tax type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beer (malt beverages) | 93,474,008 | 44.25\% | 5.62\% | 93,218,652 | 42.48\% | -0.27\% | 96,152,889 | 41.53\% | 3.15\% | 98,740,195 | 40.33\% | 2.69\% | 101,250,933 | 39.09\% | 2.54\% |
| Fortified wine | 1,257,801 | 0.60\% | 0.62\% | 1,038,294 | 0.47\% | -17.45\% | 1,098,362 | 0.47\% | 5.79\% | 942,117 | 0.38\% | -14.23\% | 909,261 | 0.35\% | -3.49\% |
| Unfortified wine | 11,241,818 | 5.32\% | 9.63\% | 11,843,907 | 5.40\% | 5.36\% | 13,045,850 | 5.63\% | 10.15\% | 13,536,924 | 5.53\% | 3.76\% | 14,722,932 | 5.68\% | 8.76\% |
| Spirituous liquor | 95,129,952 | 45.04\% | 6.33\% | 102,143,159 | 46.55\% | 7.37\% | 108,997,192 | 47.07\% | 6.71\% | 118,497,662 | 48.40\% | 8.72\% | 128,377,545 | 49.56\% | 8.34\% |
| Liquor [mixed beverages] surcharge | 10,114,003 | 4.79\% | 10.06\% | 11,193,190 | 5.10\% | 10.67\% | 12,255,203 | 5.29\% | 9.49\% | 13,117,126 | 5.36\% | 7.03\% | 13,763,716 | 5.31\% | 4.93\% |
| Total beverage net tax collections | 211,217,582 | 100.00\% | 6.32\% | 219,437,203 | 100.00\% | 3.89\% | 231,549,497 | 100.00\% | 5.52\% | 244,834,023 | 100.00\% | 5.74\% | 259,024,387 | 100.00\% | 5.80\% |
| Local share reserve | 28,475,073 | 13.48\% | 3.89\% | 29,778,545 | 13.57\% | 4.58\% | 30,229,766 | 13.06\% | 1.52\% | 31,638,059 | 12.92\% | 4.66\% | 33,073,333 | 12.77\% | 4.54\% |
| Department of Commerce transferit $\dagger$ | 350,000 | 0.17\% | 0.00\% | 350,000 | 0.16\% | 0.00\% | 440,039 | 0.19\% | 25.73\% | 559,961 | 0.23\% | 27.25\% | 800,000 | 0.31\% | 42.87\% |
| OSBM Civil Penalty/Forfeiture Fund |  |  |  |  |  | - | 34,450 | 0.01\% | - | 27,657 | 0.01\% | -19.72\% | 25,534 | 0.01\% | -7.68\% |
| Collection cost of fines/forfeitures |  |  |  |  |  |  |  | - |  | 115 | 0.00\% |  | 104 | 0.00\% | -9.48\% |
| Net collections to General Fund | 182,392,509 | 86.35\% | 6.73\% | 189,308,658 | 86.27\% | 3.79\% | 200,845,242 | 86.74\% | 6.09\% | 212,608,231 | 86.84\% | 5.86\% | 225,125,416 | 86.91\% | 5.89\% |
| Alcoholic beverage tax type/ <br> Local share reserve/ <br> Intergovernmental transfers | Fiscal Year |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2008-2009 |  |  | 2009-2010 |  |  | 2010-2011 |  |  | 2011-2012 |  |  | 2012-2013 |  |  |
|  | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ |
| Alcoholic beverage tax typ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beer (malt beverages) | 100,332,391 | 38.18\% | -0.91\% | 110,514,793 | 37.69\% | 10.15\% | 114,551,504 | 37.04\% | 3.65\% | 115,472,726 | 35.91\% | 0.80\% | 115,698,892 | 34.93\% | 0.20\% |
| Fortified wine | 848,605 | 0.32\% | -6.67\% | 854,060 | 0.29\% | 0.64\% | 814,755 | 0.26\% | -4.60\% | 788,506 | 0.25\% | -3.22\% | 770,210 | 0.23\% | -2.32\% |
| Unfortified wine | 15,163,494 | 5.77\% | 2.99\% | 18,701,084 | 6.38\% | 23.33\% | 21,407,583 | 6.92\% | 14.47\% | 22,192,483 | 6.90\% | 3.67\% | 23,202,276 | 7.00\% | 4.55\% |
| Spirituous liquor | 134,215,336 | 51.08\% | 4.55\% | 151,024,406 | 51.50\% | 12.52\% | 160,259,549 | 51.81\% | 6.12\% | 169,704,562 | 52.77\% | 5.89\% | 177,418,778 | 53.56\% | 4.55\% |
| Liquor [mixed beverages] surcharge | 12,208,203 | 4.65\% | -11.30\% | 12,130,887 | 4.14\% | -0.63\% | 12,263,304 | 3.96\% | 1.09\% | 13,417,967 | 4.17\% | 9.42\% | 14,141,584 | 4.27\% | 5.39\% |
| Total beverage net tax collections | 262,768,029 | 100.00\% | 1.45\% | 293,225,229 | 100.00\% | 11.59\% | 309,296,694 | 100.00\% | 5.48\% | 321,576,244 | 100.00\% | 3.97\% | 331,231,740 | 100.00\% | 3.00\% |
| Local share reserve | 33,379,600 | 12.70\% | 0.93\% | 10,860,329 | 3.70\% | -67.46\% | 34,021,288 | 11.00\% | 213.26\% | 34,110,110 | 10.61\% | 0.26\% | 32,555,824 | 9.83\% | -4.56\% |
| Department of Commerce transfer $\dagger \dagger$ | 875,000 | 0.33\% | 9.38\% | - | - | -100.00\% |  | - | - | - | - | - | - | - | - |
| OSBM Civil Penalty/Forfeiture Fund | 54,627 | 0.02\% | 113.94\% | 47,737 | 0.02\% | -12.61\% | 81,445 | 0.03\% | 70.61\% | 102,614 | 0.03\% | 25.99\% | 35,930 | 0.01\% | -64.99\% |
| Collection cost of fines/forfeitures | 230 | 0.00\% | 120.29\% | 221 | 0.00\% | -4.01\% | 352 | 0.00\% | 59.44\% | 422 | 0.00\% | 20.11\% | 144 | 0.00\% | -65.84\% |
| Net collections to General Fund | 228,458,572 | 86.94\% | 1.48\% | 282,316,942 | 96.28\% | 23.57\% | 275,193,609 | 88.97\% | -2.52\% | 287,363,097 | 89.36\% | 4.42\% | 298,639,842 | 90.16\% | 3.92\% |
| Alcoholic beverage tax type/ <br> Local share reserve/ <br> Intergovernmental transfers | Fiscal Year |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2013-2014 |  |  | 2014-2015 |  |  | 2015-2016 $\dagger$ |  |  | 2016-2017 |  |  | 2017-2018 ${ }^{\text {R }}$ |  |  |
|  | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | $\begin{gathered} \text { YoY } \\ \% \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \text { change } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | \% of total | ```# YoY``` | $\begin{gathered} \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \text { Collection } \\ \text { amount } \\ {[\$]} \\ \hline \end{gathered}$ | \% of total | $\begin{gathered} \hline \begin{array}{c} \text { YoY } \\ \% \\ \text { change } \end{array} \\ \hline \end{gathered}$ |
| Alcoholic beverage tax type: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beer (malt beverages) | 115,643,022 | 33.82\% | -0.05\% | 117,666,274 | 32.83\% | 1.75\% | 120,572,033 | 31.97\% | 2.47\% | 121,031,497 | 30.78\% | 0.38\% | 121,947,689 | 29.73\% | 0.76\% |
| Fortified wine | 772,565 | 0.23\% | 0.31\% | 760,728 | 0.21\% | -1.53\% | 719,473 | 0.19\% | -5.42\% | 676,053 | 0.17\% | -6.03\% | 644,025 | 0.16\% | -4.74\% |
| Unfortified wine | 24,477,278 | 7.16\% | 5.50\% | 25,713,643 | 7.17\% | 5.05\% | 26,761,297 | 7.10\% | 4.07\% | 27,394,039 | 6.97\% | 2.36\% | 28,763,369 | 7.01\% | 5.00\% |
| Spirituous liquor (includes antique) $\dagger$ | 186,694,439 | 54.60\% | 5.23\% | 199,586,988 | 55.69\% | 6.91\% | 213,345,450 | 56.57\% | 6.89\% | 227,391,099 | 57.83\% | 6.58\% | 240,830,751 | 58.72\% | 5.91\% |
| Liquor [mixed beverages] surcharge | 14,324,659 | 4.19\% | 1.29\% | 14,663,747 | 4.09\% | 2.37\% | 15,761,756 | 4.18\% | 7.49\% | 16,700,758 | 4.25\% | 5.96\% | 17,981,308 | 4.38\% | 7.67\% |
| Total beverage net tax collections | 341,911,963 | 100.00\% | 3.22\% | 358,391,379 | 100.00\% | 4.82\% | 377,160,009 | 100.00\% | 5.24\% | 393,193,446 | 100.00\% | 4.25\% | 410,167,142 | 100.00\% | 4.32\% |
| Local share reserve | 35,723,179 | 10.45\% | 9.73\% | 39,525,134 | 11.03\% | 10.64\% | 37,020,719 | 9.82\% | -6.34\% | 39,534,929 | 10.05\% | 6.79\% | 38,859,777 | 9.47\% | -1.71\% |
| Department of Commerce transfer $\dagger \dagger$ |  |  |  |  |  |  |  |  |  |  |  | - | - | - | - |
| OSBM Civil Penalty/Forfeiture Fund | 193,113 | 0.06\% | 437.47\% | 135,852 | 0.04\% | -29.65\% | 42,563 | 0.01\% | -68.67\% | 54,393 | 0.01\% | 27.80\% | 186,230 | 0.05\% | 242.38\% |
| Collection cost of fines/forfeitures | 776 | 0.00\% | 437.46\% | 559 | 0.00\% | -27.89\% | 146 | 0.00\% | -73.95\% | 240 | 0.00\% | 65.00\% | 823 | 0.00\% | 242.38\% |
| Net collections to General Fund | 305,994,895 | 89.50\% | 2.46\% | 318,729,834 | 88.93\% | 4.16\% | 340,096,582 | 90.17\% | 6.70\% | 353,603,883 | 89.93\% | 3.97\% | 371,120,312 | 90.48\% | 4.95\% |

## TABLE 12. - Continued

Detail may not add to totals due to rounding. ${ }^{R}=$ Revised. State license taxes for alcoholic beverages were repealed effective May $1,1999$.
Alcoholic beverage tax type collection amounts shown in the above table are after deduction of the $\mathbf{2 \%}$ discount allowed to eligible wholesalers or importers and refunds, exclude collection fees on overdue tax debts (§ 105-243.1), and are before deduction of the local share reserve.

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 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 $23.75 \%$ to $20.47 \%$ $\mathbf{( 7 . 2 4 \%}$ applies for beer excise taxes collected during the 12 -month collection period ending March 31, 2010).
The fortified wine excise tax rate increased from 24 c to 29.34 c per liter ( $\$ 0.91$ to $\$ 1.11$ per gallon) and the local government distributable share percentage was reduced from $\mathbf{2 2 \%}$ to $\mathbf{1 8 \%}$ ( $6.49 \%$ applies for fortified wine excise taxes collected during the $\mathbf{1 2}$-month collection period ending March 31, 2010).
The unfortified wine excise tax rate increased from 21 c to 26.34 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).

Pursuant to § 18B-804, alcoholic beverage pricing, a charge of $\$ 20$ on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.
Liquor surcharge (State share of mixed beverages surcharge): pursuant to § 18B-805, the local board pays to the Department of Revenue $1 / 2$ of both the mixed beverages surcharges required by § 18B-804(b)(8) and the guest room cabinet surcharge required by § 18B-804(b)(9).

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 $7 \%$ and declined to $6.75 \%$ effective December 1,2006 . 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 $\mathbf{7 \%}$ to $\mathbf{8 \%}$ during this period.
$\dagger$ SL 2015-98 authorizes and regulates the sale of antique spirituous liquor (spirituous liquor that has not been in production or bottled in the last twenty (20) years, is in the original manufacturer's unopened container, is not owned by a distillery, and is not otherwise available for purchase by an ABC Board except through the special order process pursuant to § 18B-1001(20)). [Effective September 1, 2015]

Alcoholic beverage discount [applies to beer and wine excise taxes]:
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 he monthly alcoholic beverage tax report and timely pay the tax due. The discount is $\mathbf{2 \%}$. [The discount under prior law was $\mathbf{4 \%}$ and had been repealed effective for reporting periods beginning on or after August 1, 2003.]

Local share reserve: amounts represent revenues 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.
$\dagger$ Department of Commerce transfer (§ 105-113.81A):
Effective July 1, 2007, $\$ 200,000$ of the net proceeds of the excise tax collected on unfortified wine was required to be credited to the Department of Commerce on a quarterly basis [previously, the transfer amounted to net proceeds of the excise taxes collected on unfortified and fortified wine bottled in the State (not to exceed $\$ 500,000$ annually)]. The earmarked amount was allocated to the North Carolina Wine and Grape Growers Council to promote the North Carolina grape and wine industry and to contract for research and development services to improve viticultural and enological practices in the State. Effective October 1, 2008, SL 2008-107 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 1, 2009 , SL $2009-451$ repeals the transfer provision.

## Figure 12.1 Alcoholic Beverage Tax Net Collections By Type


 spirituous liquor, $\mathbf{2 5 \%}$ to $\mathbf{3 0 \%}$. $\dagger \dagger$ Effective September 1, 2015, spirituous liquor excise includes antique spirituous liquor.

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

| Fiscal year | Wine Excise Tax |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Fortified wine excise tax |  |  |  |  | Unfortified wine excise tax |  |  |  |  | Total wine excise tax net 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 rate: [c per liter] |  |  |  |
|  | Total net collections [\$] | $\begin{gathered} \text { Yoy } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ | State share [\$] | Local share reserve [\$] |  | Total net collections [\$] | $\begin{gathered} \text { Yoy } \\ \% \\ \text { change } \end{gathered}$ | State share [\$] | Local share reserve <br> [\$] |  |  |  |  |
| 2003-04.. | 1,257,801 | 0.62\% | 979,784 | 278,018 | 24 | 11,241,818 | 9.63\% | 4,718,315 | 6,523,503 | 21 | 12,499,620 | 4.5 | 350,000 |
| 2004-05.. | 1,038,294 | -17.45\% | 799,487 | 238,807 | " | 11,843,907 | 5.36\% | 4,778,560 | 7,065,347 | " | 12,882,202 | " | 350,000 |
| 2005-06.. | 1,098,362 | 5.79\% | 874,707 | 223,655 | " | 13,045,850 | 10.15\% | 5,605,529 | 7,440,322 | " | 14,144,213 | " | 440,039 |
| 2006-07.. | 942,117 | -14.23\% | 735,572 | 206,545 | " | 13,536,924 | 3.76\% | 5,231,466 | 8,305,458 | " | 14,479,040 | 4.25 | 559,961 |
| 2007-08.. | 909,261 | -3.49\% | 709,294 | 199,967 | " | 14,722,932 | 8.76\% | 5,810,412 | 8,912,520 | " | 15,632,193 | " | 800,000 |
| 2008-09.. | 848,605 | -6.67\% | 654,421 | 194,184 | " | 15,163,494 | 2.99\% | 5,820,567 | 9,342,927 | " | 16,012,099 | 4.5 | 875,000 |
| 2009-10.. | 854,060 | 0.64\% | 800,853 | 53,207 | 24, 2934 | 18,701,084 | 23.33\% | 15,569,995 | 3,131,088 | 21, 26.34 | 19,555,143 | 4.5, 5.5, 5.75 |  |
| 2010-11.. | 814,755 | -4.60\% | 662,955 | 151,801 | 29.34 | 21,407,583 | 14.47\% | 11,112,689 | 10,294,894 | 26.34 | 22,222,338 | 5.75 |  |
| 2011-12. | 788,506 | -3.22\% | 679,9181 | 108,588 | " | 22,192,483 | 3.67\% | 13,510,010 | 8,682,473 | " | 22,980,989 | 4.75 |  |
| 2012-13.. | 770,210 | -2.32\% | 734,224 | 35,986 | " | 23,202,276 | 4.55\% | 11,910,624 | 11,291,652 | " | 23,972,486 | " | - |
| 2013-14.. | 772,565 | 0.31\% | 621,374 | 151,192 | " | 24,477,278 | 5.50\% | 11,508,274 | 12,969,004 | " | 25,249,843 | " | - |
| 2014-15... | 760,728 | -1.53\% | 610,623 | 150,105 | " | 25,713,643 | 5.05\% | 12,364,811 | 13,348,832 | " | 26,474,371 | " | - |
| 2015-16.. | 719,473 | -5.42\% | 597,969 | 121,504 | " | 26,761,297 | 4.07\% | 14,584,877 | 12,176,420 | " | 27,480,770 | " | - |
| 2016-17.. | 676,053 | -6.03\% | 537,264 | 138,789 | " | 27,394,039 | 2.36\% | 12,894,811 | 14,499,228 | " | 28,070,092 | " | - |
| 2017-18 ${ }^{\text {R }}$....... | 644,025 | -4.74\% | 527,962 | 116,063 | " | 28,763,369 | 5.00\% | 14,780,562 | 13,982,807 | " | 29,407,393 | " | - |

Detail may not add to totals due to rounding. ${ }^{R}=$ Revised. State license taxes were repealed effective May 1, 1999.
Net collection amounts of fortified and unfortified wine excise taxes are after deduction of refunds and before deductions of local share reserves and transfers to the Department of Commerce to be allocated to the North Carolina Wine and Grape Growers Council.
Legislative changes affecting local share allocation and method of funding payments:
Amounts shown for local share reserve are the computed local government shares based on net collections for the preceding 12-month period ending March 31 of the indicated fiscal year; the State share reflects the amount of collections transferred to the General Fund for the indicated fiscal year.
The 1993 General Assembly rewrote § 105-113.82 converting the annual appropriation of a portion of the net excise taxes collected on the sale of wine during the preceding 12 -month period ending September 30 of each year to an annual distribution based on sales for the preceding $\mathbf{1 2}$-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 c to 29.34 c 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 $26.34 ¢$ 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 $\mathbf{2 4 \%}$; 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, § $\mathbf{1 0 5 - 1 1 3 . 8 5}$ 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 [MALT BEVERAGE] AND SPIRITUOUS LIQUOR EXCISE TAXES
AND LIQUOR [MIXED BEVERAGES] SURCHARGE

| Fiscal year | Beer [Malt Beverage] Excise Tax |  |  |  |  | Spirituous Liquor Excise Tax $\dagger$ |  |  | Mixed Beverages Surcharge $\dagger \dagger$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total <br> net <br> collections <br> $[\$]$ <br> $93,44,008$ | $\begin{gathered} \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ | Beer <br> excise tax <br> rate <br> [é per gallon] <br> S3.17 | State share $[\$]$ | Local share reserve [\$] | Total <br> net <br> collections <br> $[\$]$ <br> 95$]$ | $\begin{gathered} \text { YoY } \\ \text { \% } \\ \text { change } \end{gathered}$ | Liquor excise tax rate [\%] | Total <br> net <br> collections <br> $[\$]$ <br> 10$]$ | $\begin{gathered} \text { YoY } \\ \text { \% } \\ \text { change } \\ \hline \end{gathered}$ |
| 2003-04. | 93,474,008 | 5.62\% | 53.177 | 71,800,456 | 21,673,552 | 95,129,952 | 6.33\% | 25 | 10,114,003 | 10.06\% |
| 2004-05. | 93,218,652 | -0.27\% | " | 70,744,261 | 22,474,391 | 102,143,159 | 7.37\% | " | 11,193,190 | 10.67\% |
| 2005-06. | 96,152,889 | 3.15\% | " | 73,587,100 | 22,565,789 | 108,997,192 | 6.71\% | " | 12,255,203 | 9.49\% |
| 2006-07. | 98,740,195 | 2.69\% | " | 75,614,138 | 23,126,057 | 118,497,662 | 8.72\% | " | 13,117,126 | 7.03\% |
| 2007-08. | 101,250,933 | 2.54\% | " | 77,290,087 | 23,960,846 | 128,377,545 | 8.34\% | " | 13,763,716 | 4.93\% |
| 2008-09. | 100,332,391 | -0.91\% | " | 76,489,902 | 23,842,489 | 134,215,336 | 4.55\% | " | 12,208,203 | -11.30\% |
| 2009-10.. | 110,514,793 | 10.15\% | 61.71 | 102,838,759 | 7,676,034 | 151,024,406 | 12.52\% | 30 | 12,130,887 | -0.63\% |
| 2010-11.. | 114,551,504 | 3.65\% | " | 90,976,910 | 23,574,594 | 160,259,549 | 6.12\% | " | 12,263,304 | 1.09\% |
| 2011-12.. | 115,472,726 | 0.80\% | " | 90,153,678 | 25,319,048 | 169,704,562 | 5.89\% | " | 13,417,967 | 9.42\% |
| 2012-13. | 115,698,892 | 0.20\% | " | 94,470,705 | 21,228,187 | 177,418,778 | 4.55\% | " | 14,141,584 | 5.39\% |
| 2013-14. | 115,643,022 | -0.05\% | " | 93,040,039 | 22,602,983 | 186,694,439 | 5.23\% | " | 14,324,659 | 1.29\% |
| 2014-15.. | 117,666,274 | 1.75\% | " | 91,640,077 | 26,026,197 | 199,586,988 | 6.91\% | " | 14,663,747 | 2.37\% |
| 2015-16.. | 120,572,033 | 2.47\% | " | 95,849,239 | 24,722,794 | 213,345,450 | 6.89\% | " | 15,761,756 | 7.49\% |
| 2016-17.. | 121,031,497 | 0.38\% | " | 96,140,555 | 24,890,942 | 227,391,099 | 6.58\% | " | 16,700,758 | 5.96\% |
| 2017-18 ${ }^{\text {R }}$. | 121,947,689 | 0.76\% | " | 97,186,782 | 24,760,907 | 240,830,751 | 5.91\% | " | 17,981,308 | 7.67\% |

$=$ Revised. 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 $\mathbf{3 1}$ of the indicated fiscal year; he 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 $\mathbf{1 2}$-month period ending March 31 of each year. Legislation became effective July $\mathbf{1 , 1 9 9 5}$. 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, increases 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 30\%
The beer excise tax rate increased from 53.177 d to 61.71 d per gallon and the local government distributable share percentage was reduced from $\mathbf{2 3 . 7 5 \%}$ to $\mathbf{2 0 . 4 7 \%}$
$\mathbf{7 . 2 4 \%}$ 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 $\mathbf{1 , 2 0 0 3}$.] $\dagger$ SL 2015-98 authorizes and regulates the sale of antique spirituous liquor (spirituous liquor that has not been in production or bottled in the last twenty (20) years, is in the
original manufacturer's unopened container, is not owned by a distillery, and is not otherwise available for purchase by an ABC Board except through the special order process pursuant to § 18B-1001(20)). [Effective September 1, 2015]
$\dagger$ Pursuant to § 18B-804, alcoholic beverage pricing, a charge of \$20 on each 4 liters and a proportional sum on lesser quantities is assessed on spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages or on spirituous liquor sold to a cabinet guest room permittee for resale.
Liquor surcharge (State share of mixed beverages surcharge): pursuant to § 18B-805, the local board pays to the Department of Revenue $1 / 2$ of both the mixed beverages surcharges required by § 18B-804(b)(8) and the guest room cabinet surcharge required by § 18B-804(b)(9).


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

| Fiscal year | Gross <br> tax collections [\$] | $\begin{gathered} \text { Refunds } \\ {[\$]} \end{gathered}$ | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  |  |  | Net <br> collections <br> after <br> transfers <br> $[\$]$ <br> $[12,545$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Collection fees on overdue tax debts [\$] | OSBM <br> Civil <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection <br> cost of <br> fines $/$ <br> forfei- <br> tures <br> $[\$]$ | DOR reimbursement by law enforcement agencies [\$] | Unencumbered proceeds |  |  |
|  |  |  |  | Administrative costs [\$] |  |  |  |  | $\begin{array}{\|c\|} \hline \text { State/local } \\ \text { law enforce- } \\ \text { ment } \\ \text { agencies } \\ {[\$]} \\ \hline \end{array}$ | General Fund non-tax revenue <br> [\$] |  |
| 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 | $(236,990)$ |
| 2016-17... | 7,991,868 | 364,364 | 7,627,504 | 56,915 | 570,687 | 558,620 | 2,469 | - | 4,342,993 | 1,306,397 | 789,424 |
| 2017-18.... | 8,847,947 | 175,138 | 8,672,809 | 23,490 | 697,697 | 738,580 | 3,264 | - | 5,775,321 | 2,109,684 | $(675,227)$ |

[The General Fund non-tax revenue represents the unencumbered tax proceeds collected by assessment not required to be paid to State and local law enforcement agencies.] Detail may not add to totals due to rounding.
Unauthorized substance tax rates and bases:
The excise tax levied under Article 2D is to generate revenue for State and local law enforcement agencies and for the General Fund. The tax was first imposed effective January 1, 1990 .

Unauthorized substance
Marijuana stems \& stalks that have been separated from the plant
Marijuana other than separated stems and stalks, or synthetic cannabinoids Cocaine
Any other controlled substance that is sold by weight
Any other controlled substance that is not sold by weight
Any low-street-value drug that is not sold by weight
Illicit spirituous liquor sold by the drink
Illicit spirituous liquor not sold by the drink
Mash
Illicit mixed beverages
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 $\$ \S$ 105-116 and 105-116.1 effective July 1, 2014, applicable to gross receipts billed on or after that date. $\dagger$


| $\frac{\text { Franchise tax rates and bases: }}{\text { Utility franchise tax } \dagger:}$Power | Rate <br> Gas |
| :---: | :---: |
|  | ------ |
|  |  |
| Water | $4 \%$ |
| Sewer | $6 \%$ |
| Telephone | ----- |

Business corporations $\dagger \dagger$ : $\$ 1.50$ per $\$ 1,000$ of the largest of 3 alternate bases

## Base

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 $\mathbf{6 \%}$ [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) total actual investment in tangible property in NC.
 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). SL 2017-57 reduces the tax rate applicable to $\mathbf{S}$ Corporations: the tax rate is $\$ 200$ for the first $\mathbf{\$ 1 , 0 0 0 , 0 0 0}$ of the tax base and $\$ 1.50$ per $\$ 1,000$ of the tax base portion that exceeds $\mathbf{\$ 1 , 0 0 0 , 0 0 0}$ (minimum tax, $\mathbf{\$ 2 0 0}$ ) effective for taxable years beginning on or after January 1, 2019, and applicable to the calculation of franchise tax reported on the 2018 and later corporate income tax returns.

Mutual burial associations: $\$ 15-\$ 50$ flat tax $\quad$ Based on membership. [Repealed by SL 2016-5, s. 1.1(a) for taxes due on or after April 1, 2017.]
$\dagger \dagger$ Municipal/local share amounts reflect actual payments to municipalities during the fiscal year indicated.
Intergovernmental, inter-fund transfers
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 $\mathbf{\$ 4 0 , 2 0 4 , 0 3 5}$ generated by the program.

# TABLE 17. STATE SALES AND USE TAX: ELECTRICITY, PIPED NATURAL GAS, TELECOMMUNICATIONS, AND VIDEO PROGRAMMING SERVICES 

 NET COLLECTIONS AND DISTRIBUTABLE PROCEEDS FOR 2017-2018[§ 105 ARTICLE 5.]
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 $\mathbf{7 \%}$ 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 ( $\mathbf{2} .25 \%$ ),

| 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 |  |  |  |
|  |  | $\begin{aligned} & \text { § 105-164.4(a)(9); } \\ & \S \text { 105-164.44K } \end{aligned}$ |  | $\begin{aligned} & \text { § 105-164.4(a)(9); } \\ & \S \text { 105-164.44L } \end{aligned}$ |  | $\begin{array}{c\|} \hline \S \quad 105-164.4(a)(4 \mathrm{c}) ; \\ \S 105-164.44 \mathrm{~F}(\mathrm{a})(1),(\mathrm{a})(2) \\ \hline \end{array}$ |  | § 105-164.4(a)(6); § 105-164.44I(a)(2), (a)(3) |  |  |  |
|  |  |  |  | Cable | Direct-to-home satellite |  |
|  |  | $\left.\begin{array}{\|c\|}\hline \text { Net } \\ \text { collections } \\ {[\$]}\end{array}\right]$ | Local share allocation $\dagger$ [\$] |  |  | Net collections $[\$]$ | Local share allocation $\dagger$ [\$] | Net collections $[\$]$ | Local share allocation $\dagger$ [\$] | Net <br> collections <br> $[\$]$ | Local share allocation $[\$]$ | Net collections $[\$]$ | 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. Electricity for use at certain datacenters and electricity transactions to certain secondary metals recyclers are exempt from taxation. § 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). | 725,564,483 | 318,132,130 | - | - |  |  | - | - | - | - | - | - |
| 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. Piped natural gas transactions to certain secondary metals recyclers are also exempt from taxation. <br> § 105-164.44L provides for a local share allocation equal to $\mathbf{2 0 \%}$ 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.] | - | - | 99,804,256 | 19,891,818 | ${ }^{-}$ | - | - | - | - | - |
| 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 $18.70 \%$ of net tax proceeds (less a freeze deduction adjustment). <br> § 105-164.44I provides for a local share allocation equal to $\mathbf{7 . 7 \%}$ (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 | - | - | - | - | 299,432,084 | $\begin{array}{r} 45,510,008 \\ \\ 21,832,343 \\ 1,223,927 \\ \hline \end{array}$ | ${ }^{-}$ | $\square$ | ${ }^{-}$ | ${ }^{-}$ |
| $\overline{\text { Video Programming }}$ | 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 $\mathbf{3 7 . 1 \%}$ 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 | $\sim^{-}{ }^{-}$ | ${ }^{-}$ | ${ }^{-}$ | ${ }^{-}$ | ${ }^{-}$ | - | 105,423,052 | $\begin{array}{r\|}  \\ \\ 23,560,311 \\ 1,319,530 \end{array}$ | 73,974,253 | $\begin{array}{r} 25,987,905 \\ 1,456,543 \end{array}$ |
|  | Totals | 725,564,483 | 318,132,130 | 99,804,256 | 19,891,818 | 299,432,084 | 68,566,278 | 105,423,052 | 24,879,840 | 73,974,253 | 27,444,448 |

Note: [SL 2013-316, s. 4.1(a) repeals the franchise tax on electric power effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, such gross receipts are subject to the 7\% combined general rate under Article 5, § 105-164.4(a)(9). SL 2013-316, s. 4.1(c) repeals the 2.83\% preferential tax rate applicable to sales of electricity to laundries and pressing and dry cleaning establishments and the $\mathbf{3 \%}$ rate effective for gross receipts billed on or after July 1, 2014; 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 $\mathbf{7 \%}$ combined general rate under Article 5, § 105-164.4(a)(9). § 105-164.44K and § 105-164.44L provide for local share allocations of net tax proceeds generated from sales of electricity and piped natural gas.] $\dagger$ HB 787 (SL 2005-433, s.10(a)) authorizes counties meeting certain requirements to receive a share of the distributable proceeds of utility franchise tax, piped natural gas excise tax, and sales and use tax levied 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 [\$] | Collection fees on overdue tax debts [\$] | ForestDevelop-mentFund$[\$]$ | Net collections <br> Year-over-year change |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Amount [\$] | $\begin{gathered} \% \\ \text { change } \end{gathered}$ |
| 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\% |
| 2016-17..... | 1,891,674 | - | 1,891,674 | $(69,629)$ | -3.55\% |
| 2017-18..... | 1,912,596 | - | 1,912,596 | 20,922 | 1.11\% |

Primary forest products tax rates and bases:
The tax applies to all primary forest products harvested from lands in the State. Christmas trees and associated greens, material harvested from and used on an individual's own land, and fuel wood harvested for use in individual homes are not considered primary forest products for the purposes of the Primary Forest Product Assessment Act and are, therefore, exempt from the tax.
The rates of the tax vary according to the type of wood and kind of product:
$\$ .50$ per 1,000 board feet Softwood sawtimber \$.20 per cord Softwood pulpwood
$\$ .40$ per 1,000 board feet Hardwood sawtimber $\$ .12$ per cord Hardwood pulpwood The primary forest products tax was enacted by the 1977 General Assembly to fund programs provided for in the Forest Development Act of 1977. Tax was first collected for the quarter ended September 30, 1978.


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> [\$] | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { board feet } \end{aligned}$ | Computed <br> tax <br> due <br> [40¢ 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 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 |
| Fiscal year 2016-17: |  |  |  |  |  |  |  |  |  |
| September 30, 2016 | 383,769,914 | 191,885 | 112,842,635 | 45,137 | 1,008,789 | 201,758 | 252,897 | 30,348 | 469,127 |
| December 31, 2016 | 383,194,729 | 191,597 | 110,341,256 | 44,137 | 989,458 | 197,892 | 263,555 | 31,627 | 465,252 |
| March 31, 2017 | 417,182,779 | 208,591 | 112,938,690 | 45,175 | 969,045 | 193,809 | 233,623 | 28,035 | 475,611 |
| June 30, 2017 | 389,083,672 | 194,542 | 102,498,351 | 40,999 | 873,126 | 174,625 | 230,534 | 27,664 | 437,830 |
| Total.. | 1,573,231,094 | 786,616 | 438,620,932 | 175,448 | 3,840,418 | 768,084 | 980,609 | 117,673 | 1,847,821 |
| Fiscal year 2017-18: |  |  |  |  |  |  |  |  |  |
| September 30, 2017 | 397,417,298 | 198,709 | 99,288,201 | 39,715 | 992,976 | 198,595 | 397,859 | 47,743 | 484,762 |
| December 31, 2017 | 389,395,877 | 194,698 | 108,089,471 | 43,236 | 1,144,290 | 228,858 | 432,171 | 51,861 | 518,652 |
| March 31, 2018 | 361,020,277 | 180,510 | 99,745,723 | 39,898 | 1,042,150 | 208,430 | 423,568 | 50,828 | 479,667 |
| June 30, 2018 | 382,055,050 | 191,028 | 101,473,600 | 40,589 | 932,274 | 186,455 | 337,675 | 40,521 | 458,593 |
| Total.................. | 1,529,888,502 | 764,944 | 408,596,995 | 163,439 | 4,111,690 | 822,338 | 1,591,273 | 190,953 | 1,941,674 |

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
OR THOSE STATES LEVYING A TAX ON CORPORATE [BUSINESS] INCOME
OR


| State | State corporate income tax rates and brackets for 2016 tax year -as of January 1, 2016[standard/general apportionment formula] | Special rates or notes | $\begin{array}{\|c\|} \hline \text { Pop- } \\ \text { ulation } \\ 7 / 1 / 2017 \\ {[1,000 \mathrm{~s}]} \\ \hline \end{array}$ | State Tax Collections Fiscal Year 2017 $\dagger$ |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | 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 Per capita |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ |  | Percapita [\$] |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank |  |  |  |  |  |  | Amount [ $\$ 1,000 s$ ] | [\$] |
| Illinois | $5.25 \%$ <br> plus $2.5 \%$ personal <br> property replacement tax <br> [Sales] | rates applicable to financial inst. | 12,786 | 2,877,499 | 7.58\% | 225.05 | 8 |  | 13,256,769 | 34.91\% | 1,036.80 | 11,363,366 | 29.92\% | 888.72 | 37,978,923 | 2,970.31 |
| Indiana | $\begin{gathered} 6.5 \% \\ {[6.25 \% \text { on } 7 / 1 / 16]} \\ \text { [Sales] } \\ \hline \end{gathered}$ | financial inst.: 7\% | 6,660 | 1,025,498 | 5.64\% | 153.98 | 15 | 5,435,292 | 29.91\% | 816.10 | 7,556,326 | 41.59\% | 1,134.57 | 18,170,514 | 2,728.27 |
| Iowa | $\begin{aligned} & \hline 6 \%>\$ 0 ; 8 \%>\$ 25 \mathrm{~K} ; \\ & 10 \%>\$ 100 \mathrm{~K} ; 12 \%>\$ 250 \mathrm{~K} \\ & {[\text { Sales }]} \\ & \hline \end{aligned}$ | 5\% franchise tax rate applicable to financial inst.; <br> 50\% federal tax deductibility | 3,144 | 432,020 | 4.43\% | 137.43 | 18 | 3,655,462 | 37.47\% | 1,162.81 | 3,205,997 | 32.86\% | 1,019.84 | 9,755,430 | 3,103.23 |
| Kansas | 4\% plus 3\% surtax on taxable income>\$50K <br> [3-factor] | $\mathbf{2 . 2 5 \%}$ privilege tax rate applicable to financial inst., plus a surtax ( $\mathbf{2} .125 \%$ for banks, $\mathbf{2 . 2 5 \%}$ for S\&L/trust cos.) on net income $>\$ 25 \mathrm{~K}$. | 2,911 | 386,966 | 4.73\% | 132.95 | 20 | 2,327,652 | 28.48\% | 799.69 | 3,209,506 | 39.26\% | 1,102.66 | 8,174,015 | 2,808.27 |
| Kentucky | $\begin{aligned} & 4 \%>\$ 0 ; 5 \%>\$ 50 \mathrm{~K} ; \\ & 6 \%>\$ 100 \mathrm{~K} \\ & \text { actor with sales double wtd.] } \end{aligned}$ | corporations with gross receipts/ gross profits>\$3M subject to LLET | 4,454 | 458,650 | 3.85\% | 102.98 | 32 | 4,394,185 | 36.90\% | 986.60 | 3,490,639 | 29.31\% | 783.73 | 11,907,759 | 2,673.57 |
| Louisiana | $\begin{aligned} & 4 \%>\$ 0 ; 5 \%>\$ 25 \mathrm{~K} ; \\ & 6 \%>\$ 50 \mathrm{~K} ; 7 \%>\$ 100 \mathrm{~K} ; \\ & 8 \%>\$ 200 \mathrm{~K} \\ & {[\text { Sales }]} \\ & \hline \end{aligned}$ | rates applicable to financial inst.; federal tax deductibility | 4,671 | 291,321 | 2.68\% | 62.37 | 40 | 2,949,939 | 27.16\% | 631.57 | 4,215,378 | 38.81\% | 902.49 | 10,861,190 | 2,325.33 |
| Maine | $\begin{aligned} & \hline 3.5 \%>\$ 0 ; 7.93 \%>\$ 25 \mathrm{~K} ; \\ & 8.33 \%>\$ 75 \mathrm{~K} ; 8.93 \%>\$ 250 \mathrm{~K} \\ & \\ & {[\text { Sales }]} \\ & \hline \end{aligned}$ | financial inst.: $\mathbf{1 \%}$ of net income, plus $8 \mathbf{c} / \mathbf{\$ 1 K}$ of assets attributable to state sources; or $39 \mathrm{c} / \$ 1 \mathrm{~K}$ of assets attributable to state sources | 1,335 | 175,239 | 4.14\% | 131.26 | 22 | 1,534,866 | 36.26\% | 1,149.66 | 1,441,867 | 34.07\% | 1,080.00 | 4,232,556 | 3,170.30 |
| Maryland | $8.25 \%$ ctor with sales double wtd.] | rate applicable to financial inst. | 6,025 | 1,001,934 | 4.64\% | 166.30 | 13 | 9,066,709 | 41.98\% | 1,504.88 | 4,609,538 | 21.34\% | 765.08 | 21,599,795 | 3,585.09 |
| Massachuse plus prop intan | $8 \%$ $\$ 2.60 / \$ 1 \mathrm{~K}$ on ei (or taxable net worth allocable (e property corporations); minim ctor with sales double wtd.] | 9\% rate applies to financial inst. her taxable tangible o state, for um tax: \$456 | 6,863 | 2,196,474 | 7.98\% | 320.03 | 2 | 14,724,277 | 53.52\% | 2,145.38 | 6,240,822 | 22.69\% | 909.31 | 27,509,262 | 4,008.20 |
| Michigan [MBT with | $\frac{6 \%}{6}$ fied credits that elect to pay the [Sales] | $r$ those taxpayers MBT.] | 9,976 | 1,195,399 | 4.17\% | 119.82 | 26 | 9,485,325 | 33.11\% | 950.77 | 9,223,737 | 32.19\% | 924.55 | 28,651,577 | 2,871.92 |
| Minnesota plus n payro | $9.8 \%$ mum tax ranging from $\$ 0$ to $\$ 9$. and sales or receipts attributable [Sales] | rate applicable to financial inst.; 65 K based on property, to state sources | 5,568 | 1,227,028 | 4.79\% | 220.37 | 9 | 10,956,205 | 42.81\% | 1,967.65 | 5,888,795 | 23.01\% | 1,057.58 | 25,594,522 | 4,596.59 |
| Mississippi | $\begin{aligned} & 3 \%>\$ 0 ; 4 \%>\$ 5 \mathrm{~K} ; \\ & 5 \%>\$ 10 \mathrm{~K} \\ & \text { es/Other (based on specific busin } \end{aligned}$ | rates applicable to financial inst. <br> ess type)] | 2,990 | 407,913 | 5.28\% | 136.44 | 19 | 1,798,856 | 23.29\% | 601.69 | 3,483,438 | 45.10\% | 1,165.16 | 7,724,629 | 2,583.78 |
| Missouri | $6.25 \%$ $[3-f a c t o r /$ Sales] | 7\% rate applicable to financial inst. $\mathbf{5 0 \%}$ federal tax deductibility | 6,109 | 307,443 | 2.46\% | 50.33 | 42 | 6,149,468 | 49.21\% | 1,006.69 | 3,604,570 | 28.85\% | 590.08 | 12,495,867 | 2,045.61 |
| Montana | $6.75 \%$ 7.7\% for water's edge ur combined filing groups <br> [3-factor] | rate applicable to financial inst.; gross sales option may apply; minimum tax: $\mathbf{\$ 5 0}$ | 1,053 | 125,003 | 4.71\% | 118.70 | 27 | 1,177,958 | 44.38\% | 1,118.57 | ${ }^{-1}$ | $\bigcirc$ | - | 2,654,444 | 2,520.62 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets for 2016 tax year -as of January 1, 2016[standard/general apportionment formula] | Special rates or notes | $\begin{gathered} \text { Pop- } \\ \text { ulation } \\ 7 / 1 / 2017 \\ {[1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | State Tax Collections Fiscal Year 2017 $\dagger$ |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Corporate income tax |  |  |  | Individual income tax |  |  | General sales tax $\dagger \dagger$ |  |  | Total tax collections [all sources] $\dagger+\dagger$ |  |
|  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | $\%$ of <br> total <br> state tax <br> collec- <br> tions | Per capita [\$] | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | $\%$ oftotalstate taxcollec-tions | Per capita [\$] |  |  |
|  |  |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ |  |  |  |  |  | Per capita [\$] |
|  |  |  |  |  |  | $[\$]$ | Rank |  |  |  |  |  |  |  |
| [Sales] |  |  | 1,918 | 264,440 | 5.18\% | 137.90 | 17 | 2,228,486 | 43.67\% | 1,162.14 | 1,835,037 | 35.96\% | 956.96 | 5,103,105 | 2,661.23 |
| New Hampshire [3-fac | 8.5\% Business Profits Tax for gross income $>\$ 50 \mathrm{~K}$ plus a 0.75\% Business Enter for certain income levels may or with sales double wtd.] | rate applicable to financial inst. <br> rise Tax <br> apply | 1,350 | 573,653 | 22.13\% | 425.00 | ${ }^{1}$ | 65,467 | 2.53\% | 48.50 | ${ }^{-1}$ | ${ }^{-}$ | - | 2,592,039 | 1,920.36 |
| New Jersey | $\begin{aligned} & 6.5 \%>\$ 0 ; 7.5 \%>\$ 50 \mathrm{~K} ; \\ & 9 \%>\$ 100 \mathrm{~K} \end{aligned}$ <br> [corporation business franchi or alternative minimum asse or fixed dollar minimum tax \$2K) based on gross receipts [Sales] | rates applicable to financial inst.; minimum tax: $\mathbf{\$ 5 0 0}$ <br> e rates] <br> sment; <br> ranging from \$500 to | 8,889 | 2,109,930 | 6.37\% | 237.38 | ${ }^{7}$ | 13,958,119 | 42.17\% | 1,570.35 | 9,591,881 | 28.98\% | 1,079.13 | 33,100,505 | 3,723.95 |
| New Mexico | $\begin{gathered} \hline 4.8 \%>\$ 0 ; 6.4 \%>\$ 500 \mathrm{~K} ; \\ 6.6 \%>\$ 1 \mathrm{M} \\ {[\text { Sales } / 3 \text {-factor }]} \\ \hline \end{gathered}$ | rates applicable to financial inst.; gross sales option may apply | 2,093 | 91,876 | 1.63\% | 43.89 | 43 | 1,338,768 | 23.74\% | 639.52 | 2,258,767 | 40.05\% | 1,079.00 | 5,639,433 | 2,693.92 |
| New York | 6.5\% of ENI base (certain in 5.5\% for QETCs), or capital for certain in-state manufact minimum tax ranging from on New York receipts (\$250 small business taxpayers rat [Sales] | tate manufacturers pay $0 \%$, stocks tax of $\mathbf{0 . 1 2 5 \%}$ ( $\mathbf{0 . 1 0 6 \%}$ rers/QETCs), or fixed dollar 25 to $\$ 200 \mathrm{~K}$, depending minimum tax for banks); 6.5\% | 19,591 | 4,026,353 | 5.05\% | 205.52 | 10 | 44,631,769 | 56.02\% | 2,278.21 | 14,132,141 | 17.74\% | 721.37 | 79,678,037 | 4,067.13 |
| North Carolina $\qquad$ | $\qquad$ | rate applicable to financial inst. | 10,271 | 757,041 | 2.82\% | 73.71 | 38 | 12,086,332 | 44.99\% | 1,176.77 | 7,656,898 | 28.50\% | 745.50 | 26,864,282 | 2,615.60 |
| North Dakota <br> [3- | $\begin{aligned} & 1.41 \%>\$ 0 ; 3.55 \%>\$ 25 \mathrm{~K} ; \\ & 4.31 \%>\$ 50 \mathrm{~K} \\ & 3.5 \% \text { additional tax for } \\ & \text { water's edge combined repor } \\ & \text { ctor/3-factor with sales doubl } \end{aligned}$ | ing groups wtd.] | 755 | 60,871 | 1.76\% | 80.61 | 36 | 319,507 | 9.22\% | 423.09 | 872,176 | 25.17\% | 1,154.93 | 3,465,326 | 4,588.77 |
| Ohio | CAT: $0.26 \%$ on gross receipts $>\$ 1 \mathrm{M}$, plus annual minimum tax based \$150K-\$1M: \$150; > \$1M > \$2M - \$4M: \$2.1K; > \$4M | FIT: Financial institutions tax [see Ohio note] gross receipts: <br> 2M: \$800; <br> \$2.6K | 11,664 | 8,833 | 0.03\% | 0.76 | 46 | 8,377,450 | 28.42\% | 718.22 | 12,512,755 | 42.45\% | 1,072.76 | 29,476,074 | 2,527.07 |
| Oklahoma [3- | $6 \%$ <br>  | rate applicable to financial inst. wtd.] | 3,933 | 157,894 | 1.85\% | 40.15 | 44 | 3,122,602 | 36.64\% | 794.02 | 2,465,383 | 28.93\% | 626.90 | 8,523,006 | 2,167.25 |
| Oregon | $6.6 \%>\$ 0$ $7.6 \%>\$ 1 \mathrm{M}$ or fixed dollar minimum tax $\$ 100 \mathrm{~K})$ based on Oregon sale [Sales] | rate applicable to financial inst.; gross sales option may apply ranging from $\$ 150$ to | 4,147 | 633,046 | 5.35\% | 152.67 | 16 | 8,379,225 | 70.77\% | 2,020.75 | ${ }^{-}$ | ${ }^{-1}$ | - | 11,839,680 | 2,855.28 |
| Pennsylvania | $\begin{array}{ll}  \\ \hline \text { [Sales] } \\ \hline \end{array}$ |  | 12,790 | 2,344,344 | 6.11\% | 183.29 | 11 | 12,063,782 | 31.42\% | 943.19 | 10,509,734 | 27.37\% | 821.69 | 38,397,150 | 3,002.02 |
| Rhode <br> Island | 7\% <br> [Sales] | rate applicable to financial inst.; special rates for utilities minimum tax: $\mathbf{\$ 4 5 0}$ | 1,056 | 129,732 | 3.97\% | 122.80 | 25 | 1,238,928 | 37.93\% | 1,172.69 | 996,390 | 30.50\% | 943.12 | 3,266,663 | 3,092.01 |
| South Carolina | $5 \%$ <br> [Sales] | 4.5\% rate applicable to banks; $6 \%$ rate applicable to savings \& loans after 1st $\mathbf{3}$ years of operation | 5,021 | 375,655 | 3.82\% | 74.81 | 37 | 4,142,276 | 42.14\% | 824.95 | 3,285,007 | 33.42\% | 654.22 | 9,828,825 | 1,957.46 |

TABLE 20.-Continued

| State | State corporate income tax rates and brackets for 2016 tax year -as of January 1, 2016[standard/general apportionment formula] | Special rates or notes | $\begin{gathered} \text { Pop- } \\ \text { ulation } \\ 7 / 1 / 2017 \\ {[1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | State Tax Collections Fiscal Year 2017 $\dagger$ |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Corporate income tax |  |  |  | Individual income tax |  |  | General sales tax $\dagger \dagger$ |  |  | Total tax collections [all sources] $\dagger \dagger \dagger$ |  |
|  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | \% of <br> total <br> state tax  <br>  Per capita |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | \% 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 <br> . | Per capita [\$] |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | collections | Amount $[\$]$ | Rank |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | capita [\$] |
| South Dakota | [see note] | $\mathbf{6 \% - 0 . 2 5 \%}$ on net income of financial inst., banks; minimum tax: $\mathbf{\$ 2 0 0}$ per location | 873 | 30,728 | 1.68\% | 35.19 | 45 |  | - | - | - | 1,065,361 | 58.27\% | 1,219.95 | 1,828,426 | 2,093.73 |
| [3-factor with sales double wtd.] |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Utah  <br>  [Sale | $5 \%$ <br> factor/3-factor with sales d | rate applicable to financial inst.; minimum tax: \$100 <br> ble wtd.] | 3,103 | 329,577 | 4.21\% | 106.21 | 31 | 3,621,199 | 46.23\% | 1,166.95 | 2,533,961 | 32.35\% | 816.59 | 7,832,889 | 2,524.20 |
| Vermont [3-fa | $\begin{aligned} & 6 \%>\$ 0 ; 7 \%>\$ 10 \mathrm{~K} ; \\ & 8.5 \%>\$ 25 \mathrm{~K} \\ & \mathrm{r} \text { with sales double wtd.] } \end{aligned}$ | minimum tax: $\mathbf{\$ 2 5 0}$ ( $\$ 75$ for small farm corporations) | 625 | 111,186 | 3.52\% | 178.03 | 12 | 743,630 | 23.55\% | 1,190.71 | 375,870 | 11.90\% | 601.85 | 3,157,314 | 5,055.54 |
| Virginia <br>  <br> [3-fa | 6\% | rate applicable to financial inst.; telecommunication companies may be subject to a $0.5 \%$ minimum tax on gross receipts and electric suppliers may be subject to a $\mathbf{1 . 4 5 \%}$ minimum tax on gross receipts in lieu of the $6 \%$ rate. | 8,465 | 826,961 | 3.72\% | 97.69 | 33 | 13,052,887 | 58.79\% | 1,541.95 | 3,970,133 | 17.88\% | 468.99 | 22,202,326 | 2,622.77 |
| $\begin{array}{r}\text { West Virginia } \\ \text { [3-fa } \\ \hline\end{array}$ | $6.5 \%$ $r$ with sales double wtd.] | rate applicable to financial inst. | 1,817 | 116,305 | 2.28\% | 64.01 | 39 | 1,813,866 | 35.62\% | 998.25 | 1,334,168 | 26.20\% | 734.25 | 5,092,879 | 2,802.83 |
| Wisconsin | [Sales] ${ }^{7.9 \%}$ | rate applicable to financial inst.; economic development surcharge ranging from $\$ 25-\$ 9.8 \mathrm{~K}$ applies if gross receipts are at least $\$ 4 \mathrm{M}$. | 5,792 | 959,699 | 5.29\% | 165.69 | 14 | 7,792,543 | 42.97\% | 1,345.39 | 5,223,935 | 28.81\% | 901.91 | 18,133,496 | 3,130.76 |
| Total 46 states |  |  | 285,152 | 44,657,392 | 5.20\% ${ }^{\text {a }}$ | $156.61^{\text {a }}$ | - | 351,526,396 | 40.95\% ${ }^{\text {a }}$ | 1,232.77 ${ }^{\text {a }}$ | 247,228,595 | 28.80\% ${ }^{\text {a }}$ | 867.01 ${ }^{\text {a }}$ | 858,417,006 | 3,010.38 ${ }^{\text {a }}$ |

Detail may not add to totals due to rounding. Rankings based on unrounded data.
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 $\mathbf{1}$, 2014, Ohio imposes the 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 lowers 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 $\$ 1.3 \mathrm{~B}$; or $\$ 1 \mathrm{~K}$.
South Dakota does not impose a general corporate income tax: the only corporations subject to income taxes are banks and financial institutions.
Texas imposes a franchise tax (margin tax) at the rate of $\mathbf{0 . 7 5 \%}$ for most entities, $\mathbf{0 . 3 7 5 \%}$ for retail/wholesale entities, and $\mathbf{0 . 3 3 1 \%}$ for those entities with $\mathbf{\$ 2 0 M}$ or less in annualized total revenue using the EZ computation.
 (4) total revenue minus $\$ 1 \mathrm{M}$. There is no minimum tax requirement under the franchise tax provisions. The no tax liability threshold is $\$ 1.11 \mathrm{M}$. A one-factor gross receipts apportionment formula applies.
 type of industry classification; the business and occupancy tax is calculated on the gross income from activities with no deduction provisions for labor, materials, taxes, or other costs of doing business.

Per capita tax collection amounts are computations based on July 1, 2017 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 30 th.
${ }^{\text {a }}$ Weighted average computations based on tax collection totals and population for the $\mathbf{4 6}$ 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).
$\dagger \dagger$ Includes general sales tax, use tax, gross income and gross receipts taxes, but excludes excise taxes levied on specific commodities and services.
$\dagger \dagger$ 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 $\$ 18,686,698.19$ retained by state to pay for the costs of collecting and distributing various local sales taxes.
Sources: U.S. Census Bureau, Population Division. Table 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2017 (NST-EST2018-01) . December 2018 release.
U.S. Census Bureau. 2017 Annual Survey of State Government Tax Collections Detailed Table . Spring 2018 release. May 2, 2019 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 |  |  |  |  |  | Corporate Income Tax Net Collections Before \& After Transfers |  |  |  |  |  |  | r-over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | Net collections before transfer deductions [\$]$\qquad$ | Intergovernmental and inter-fund transfers |  |  |  |  | Net collections to General Fund [\$] |  |  |  |  |
|  | Type of payment |  |  |  | Total <br> gross collections [\$] |  | Public <br> School <br> Building <br> Capital <br> Fund <br> [\$] | Critical <br> School <br> Facility <br> Needs <br> Fund <br> [\$] | Other/ collection cost of fines/forfeitures [\$] | Collec- <br> tion <br> fees on <br> overdue <br> tax debts <br> $[\$]$ | OSBM <br> Civil <br> Penalty <br> Forfei- <br> ture Fund <br> [\$] |  |  |  |  |  |
|  |  |  |  |  | Income tax |  |  |  |  |  |  |  |  | Net collec- | mount |
|  | Estimated payment |  | Final payment |  |  |  |  |  |  |  |  |  | gross | Income | tions | to |
|  | Amount [\$] | $\begin{gathered} \% \\ \text { change } \end{gathered}$ | Amount [\$] | $\begin{gathered} \% \\ \text { change } \end{gathered}$ |  |  |  |  |  |  |  |  | collections | $\begin{gathered} \text { tax } \\ \text { refunds } \end{gathered}$ | before transfers | General Fund |
| 2003-04.... | 795,950,527 | -4.89\% | 228,453,041 | 13.31\% |  | 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 | 17.96\% | 476,478,614 | 108.57\% | 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 | 24.29\% | 279,307,293 | -41.38\% | 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 | 4.24\% | 533,684,069 | 91.07\% | 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 | -1.45\% | 283,677,374 | -46.85\% | 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 | -16.47\% | 175,586,702 | -38.10\% | 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 | 13.33\% | 381,083,060 | 117.03\% | 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 | -2.12\% | 186,545,202 | -51.05\% | 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 | 7.69\% | 164,719,867 | -11.70\% | 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 | 14.45\% | 197,268,726 | 19.76\% | 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 | 5.93\% | 103,418,956 | -47.57\% | 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 | 2.56\% | 81,078,855 | -21.60\% | 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 | -7.64\% | 48,439,253 | -40.26\% | 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\% |
| 2016-17.... | 1,102,569,312 | -19.74\% | (90,708,772) | -287.26\% | 1,011,860,540 | 254,513,475 | 757,347,065 | - | - | 21,417 | 306,140 | 4,846,157 | 752,173,350 | -28.85\% | -28.38\% | -29.01\% | -28.92\% |
| 2017-18.... | 1,000,445,705 | -9.26\% | $(80,102,672)$ | 11.69\% | 920,343,033 | 177,527,048 | 742,815,984 | - | - | 15,253 | 304,089 | 3,451,430 | 739,045,213 | -9.04\% | -30.25\% | -1.92\% | -1.75\% |

 to the corporation income tax rate trigger (originally adopted during the 2013 Session) to reduce the rate to $\mathbf{3 \%}$ for the taxable year after the next rate reduction trigger is met (the rate reduction trigger is met when the amount of net
 of $\mathbf{3 \%}$ for 2017 based on the trigger being met, repeals the tax rate reduction trigger mechanism effective June 28, 2017, and reduces the tax rate from $\mathbf{3 \%}$ to $\mathbf{2 . 5 \%}$ effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 9}$,


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

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

6\% Tax year 2014
5\% Tax year 2015
4\% Taxy 2015
4\% Tax year 2016
$\begin{array}{ll}\text { 3\% } & \text { Tax years } 2017 \text { and } 2018 \\ \text { 2.5\% } & \text { Tax year } 2019\end{array}$




 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
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 $\$ \mathbf{2 1 4 , 2 2 3 , 8 1 5}$ attributable to this program.
 taxpayer's North Carolina tax burden.



| State | Fed-eraltaxde-ducti-bility | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2016 tax year[as of January 1, 2016][Refer to footnotes as applicable] | Standard deduction/personal exemption amounts in effect for 2016 tax year <br> [as of January 1, 2016] |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000$ s $]$ | Individual income tax collections fiscal year 2017 $\dagger$ |  |  | $\begin{gathered} \text { Personal income } \\ \text { calendar year } \\ 2016 \\ \hline \end{gathered}$ |  | $\left.\begin{array}{\|c}\text { Individual } \\ \text { income tax } \\ \text { collections }\end{array}\right\}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | Per capita |  | Amount$[\$ 1,000 \mathrm{~s}]$ | $\begin{gathered} \hline \text { Per } \\ \text { capita } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
|  |  |  |  |  | Standard deduction |  | Personal exemption |  |  |  | Amount |  |  |  |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  | [\$] | Rank |  |  | [\%] | Rank |
| Alabama | yes | Current [specific provisions referenced] | State AGI | $2 \%>\$ 0 ; 4 \%>\$ 500 ; 5 \%>\$ 3 \mathrm{~K}$ [applicable for S, HH, MFS] MFJ: same rates apply to income bracket ranges $\$ 1 \mathrm{~K}-\mathbf{\$ 6 K}$ | $\begin{gathered} \$ 2,000- \\ \$ 2,500 * \\ *[A m o u n t \end{gathered}$ | $\begin{gathered} \$ 4,000- \\ \$ 7,500^{*} \\ \text { vary base } \end{gathered}$ | $\$ 1,500$ <br> on state | \$3,000 <br> , filing | $\begin{aligned} & \$ 300- \\ & \$ 1,000^{*} \\ & \text { tus] } \end{aligned}$ | 4,875 | 3,624,543 | 743.48 | 35 | 190,991,200 | 39,260 | 1.90\% | 31 |
| Arizona | no | 1/1/16 | Fed AGI | $\begin{aligned} & \text { 2.59\%>\$0; } 288 \%>\$ 10,179 ; \\ & 3.36 \%>\$ 25,445 ; 4.24 \%>\$ 50,890 ; \\ & 4.54 \%>\$ 152,668 \\ & \text { [applicable for S, MFS } \end{aligned}$ MFJ, HH: same rates apply to inco [community property state] | $\$ 5,099$ <br> bracket $\mathbf{r}$ | \$10,189 <br> ges $\$ 20,3$ | $\begin{aligned} & \hline \$ 2,100 \\ & \hline-\$ 305,33 \end{aligned}$ | \$4,200 | \$2,300 | 7,049 | 4,131,621 | 586.14 | 40 | 280,988,100 | 40,456 | 1.47\% | 40 |
| Arkansas |  | [Certain IRC visions adop mended thro pecified dates | State AGI <br> ed <br> gh | $\begin{aligned} & \hline 0.9 \%>\$ 0 ; 2.5 \%>\$ 4,299 ; \\ & 3.5 \%>\$ 8,399 ; 4.5 \%>\$ 12,599 ; \\ & 5 \%>\$ 20,999 ; 6 \%>\$ 35,099 \\ & {[\text { [applicable for S, HH, MFJ, MFS] }} \end{aligned}$ | $\$ 2,200$ | $\$ 4,400$ | $\begin{aligned} & \$ 26 \\ & {[\mathrm{tc}]} \end{aligned}$ | $\begin{aligned} & \$ 52 \\ & {[\mathrm{tc}]} \end{aligned}$ | $\begin{aligned} & \$ 26 \\ & {[t c]} \end{aligned}$ | 3,003 | 2,767,767 | 921.67 | 30 | 118,769,600 | 39,717 | 2.33\% | 25 |
| California | no | 1/1/15 | Fed AGI | MFJ: same rates apply to income br HH: same rates apply to income bra [community property state] | $\$ 4,129$ $2 \%>\$ 537$, e for ment cket ranges ket ranges | \$8,258 <br> 8 <br> health <br> 16,030-\$ <br> 6,040-\$730 | \$111 <br> [tc] <br> 74,996; <br> 997; add | \$222 <br> [tc] <br> dd'l $1 \%$ ta $1 \% \operatorname{tax}>\$$ | $\left.\begin{array}{l}\$ 344 \\ \text { [tc] }\end{array}\right]$ <br>  <br>  <br>  <br> $\$ 1 M$ | 39,399 | 84,196,751 | 2,137.01 | 4 | 2,259,413,900 | 57,625 | 3.73\% | 3 |
| Colorado | no | Current | Fed TI | 4.63\% of federal taxable income | \$6,300 | \$12,600 | \$4,050 | \$8,100 | \$4,050 | 5,616 | 6,791,929 | 1,209.41 | 13 | 289,620,900 | 52,269 | 2.35\% | 24 |
| Connecticut | no | Current | Fed AGI | $\begin{aligned} & 3 \%>\$ 0 ; 5 \%>\$ 10 \mathrm{~K} ; 5.5 \%>\$ 50 \mathrm{~K} ; \\ & 6 \%>\$ 100 \mathrm{~K} ; 65 \%>\$ 200 \mathrm{~K} ; 6.9 \%>\$ 2 \text { : } \\ & 6.99 \%>\$ 500 \mathrm{~K} \\ & \text { [applicable for S, MFS] } \\ & \text { HH: same rates apply to } \\ & \text { income bracket ranges } \\ & \$ 16 \mathrm{~K}-\$ 800 \mathrm{~K} \\ & \text { MFJ: same rates apply to } \\ & \text { income ranges } \$ 20 \mathrm{~K}-\$ 1 \mathrm{M} \\ & \hline \end{aligned}$ | OK; <br> [Combine exemption based on higher inc | standard exemptio te AGI a ne taxpay | \$15,000 <br> duction/ amounts are pha s] | $\$ 24,000$ <br> ersonal <br> are <br> ed out for |  | 3,574 | 7,959,492 | 2,227.13 | 2 | 249,513,200 | 69,722 | 3.19\% | 6 |
| Delaware | no | Current | Fed AGI | $\begin{aligned} & \text { 2.2\% }>\$ 2 \mathrm{~K} ; 3.9 \%>\$ 5 \mathrm{~K} ; \\ & 4.8 \%>\$ 10 \mathrm{~K} ; 5.2 \%>\$ 20 \mathrm{~K} ; \\ & 5.55 \%>\$ 25 \mathrm{~K} ; 6.60 \%>\$ 60 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\$ 3,250$ | $\$ 6,500$ | $\begin{gathered} \$ 110 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 220 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 110 \\ {[t c]} \end{gathered}$ | 957 | 1,180,975 | 1,233.94 | 12 | 45,917,000 | 48,374 | 2.57\% | 15 |
| Georgia | no | 1/1/17 [modified] for tax year ginning on/af 1/1/16] | Fed AGI | $\begin{aligned} & 1 \%>\$ 0 ; 2 \%>\$ 750 ; 3 \%>\$ 2,250 ; \\ & 4 \%>\$ 3,750 ; 5 \%>\$ 5,250 ; 6 \%>\$ 7 \mathrm{~K} \\ & \text { applicable for S] } \end{aligned}$ <br> MFS: same rates apply to income br <br> MFJ, HH: same rates apply to incon | $\$ 2,300$ <br> cket ranges bracket $\mathbf{r}$ | $\begin{gathered} \$ 3,000 \\ 500-\$ 5 K \end{gathered}$ $\text { ges } \$ 1 \mathrm{~K}-$ | $\$ 2,700$ <br> 0K | $\$ 7,400$ | \$3,000 | 10,413 | 10,977,693 | 1,054.22 | 22 | 439,574,400 | 42,657 | 2.50\% | 20 |

TABLE 22. -Continued

| State | $\begin{gathered} \text { Fed- } \\ \text { eral } \\ \text { tax } \\ \text { de- } \\ \text { ducti- } \\ \text { bility } \\ \hline \end{gathered}$ | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2016 tax year[as of January 1, 2016][Refer to footnotes as applicable] | ```Standard deduction/personal exemption amounts in effect for 2016 tax year [as of January 1, 2016]``` |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 s]$ | Individual income tax collections fiscal year 2017 $\dagger$ |  |  | Personal income calendar year 2016 |  | Individual income tax collections as a \% of personal income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Per capita |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ | Per capita [\$] |  |  |
|  |  |  |  |  | Standard deduction |  | Personal exemption |  |  |  | Amount |  |  |  |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  | [\$] | Rank |  |  | [\%] | Rank |
| Hawaii | no | 12/31/15 | Fed AGI | $\begin{aligned} & 1.4 \%>\$ 0 ; 3.2 \%>\$ 2.4 \mathrm{~K} ; \\ & 5.5 \%>\$ 4.8 \mathrm{~K} ; 6.4 \%>\$ 9.6 \mathrm{~K} ; 6.8 \%>\$ 1 \\ & 7.2 \%>\$ 19.2 \mathrm{~K} ; 7.6 \%>\$ 24 \mathrm{~K} ; \\ & 7.9 \%>\$ 36 \mathrm{~K} ; 8.25 \%>\$ 48 \mathrm{~K} ; \\ & \text { [applicable for S, MFS] } \end{aligned}$ <br> HH: same rates apply to income bra <br> MFJ: same rates apply to income b | $\begin{gathered} \$ 2,200 \\ .4 K \end{gathered}$ <br> ket ranges cket range | $\begin{aligned} & \hline \$ 4,400 \\ & \\ & .6 \mathrm{~K}-\$ 72 \mathrm{~K} \\ & 4.8 \mathrm{~K}-\$ 96 \mathrm{~K} \end{aligned}$ | $\$ 1,144$ | $\$ 2,288$ | \$1,144 | 1,424 | 2,095,601 | 1,471.42 | 10 | 72,650,100 | 50,872 | 2.88\% |  |
| Idaho | no | 1/1/16 | Fed AGI | $\begin{aligned} & 1.6 \%>\$ 0 ; 3.6 \%>\$ 1,453 ; \\ & 4.1 \%>\$ 2,907 ; 5.1 \%>\$ 4,361 ; \\ & 6.1 \%>\$ 5,815 ; 7.1 \%>\$ 7,269 ; \\ & 7.4 \%>\$ 10,904 \\ & \text { [applicable for S, MFS } \end{aligned}$ HH, MFJ: same rates apply to incor [community property state] | $\$ 6,300$ <br> bracket ra | \$12,600 $\text { ges } \$ 2,907$ | $\$ 4,050$ \$21,809 | \$8,100 | \$4,050 | 1,719 | 1,660,248 | 965.88 | 27 | 68,054,800 | 40,438 | 2.44\% | 21 |
| Illinois | no | Current | Fed AGI | 3.75\% |  |  | \$2,175 | \$4,350 | \$2,175 | 12,786 | 13,256,769 | 1,036.80 | 23 | 673,528,900 | 52,509 | 1.97\% | 30 |
| Indiana | no | 1/1/16 | Fed AGI | 3.3\% |  |  | $\begin{aligned} & \$ 1,000 \\ & \text { for each } \end{aligned}$ | $\begin{gathered} \hline \$ 2,000 \\ \text { hild depen } \\ \hline \end{gathered}$ | $\begin{aligned} & \$ 1,500^{*} \\ & \text { ent } \\ & \hline \end{aligned}$ | 6,660 | 5,435,292 | 816.10 | 32 | 289,164,300 | 43,593 | 1.88\% | 33 |
| Iowa | yes | $1 / 1 / 15$ [temporarily adopted as of $1 / 1 / 16$ for tax year 2015 only] | State AGI | $\begin{aligned} & \hline 0.36 \%>\$ 0 ; 0.72 \%>\$ 1,554 ; \\ & 2.43 \%>\$ 3,108 ; 4.5 \%>\$ 6,216 ; \\ & 6.12 \%>\$ 13,986 ; 6.48 \%>\$ 23,310 ; \\ & 6.8 \%>\$ 31,080 ; 7.92 \%>\$ 46,620 ; \\ & 8.98 \%>\$ 69,930 \\ & \text { [applicable for S, HH, MFJ, MFS] } \\ & \hline \end{aligned}$ | $\$ 1,970$ | $\$ 4,860$ | $\begin{aligned} & \$ \mathbf{\$ 4 0} \\ & {[\mathrm{tc}]} \end{aligned}$ | $\begin{aligned} & \mathbf{\$ 8 0} \\ & {[\mathrm{tc}]} \end{aligned}$ | $\begin{aligned} & \$ 40 \\ & {[t c]} \end{aligned}$ | 3,144 | 3,655,462 | 1,162.81 | 18 | 145,156,800 | 46,350 | 2.52\% | 17 |
| Kansas | no | Current | Fed AGI | $\begin{aligned} & 2.7 \%>\$ 0 ; 4.6 \%>\$ 15 \mathrm{~K} \\ & \text { [applicable for S, HH, MFS] } \end{aligned}$ <br> MFJ: same rates apply to income | $\$ 3,000$ <br> cket range | $\$ 7,500$ | $\$ 2,250$ | $\$ 4,500$ | \$2,250 | 2,911 | 2,327,652 | 799.69 | 33 | 138,105,500 | 47,438 | 1.69\% | 35 |
| Kentucky | no | $\begin{gathered} \hline 12 / 31 / 13 \\ \text { [exceptions] } \end{gathered}$ | Fed AGI | $\begin{aligned} & 2 \%>\$ 0 ; 3 \%>\$ 3 \mathrm{~K} ; 4 \%>\$ 4 \mathrm{~K} ; \\ & 5 \%>\$ 5 \mathrm{~K} ; 5.8 \%>\$ 8 \mathrm{~K} ; 6 \%>\$ 75 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\$ 2,460$ <br> FSTC ba for quali | $\begin{aligned} & \$ 2,460 \\ & \text { d on MGI/ } \\ & \text { ng taxpay } \end{aligned}$ | \$10 <br> [tc] <br> ily size |  | $\begin{aligned} & \mathbf{\$ 1 0} \\ & {[\mathrm{tc}]} \end{aligned}$ | 4,454 | 4,394,185 | 986.60 | 26 | 175,012,800 | 39,433 | 2.51\% | 19 |
| Louisiana | yes | Current | Fed AGI | $\begin{aligned} & 2 \%>\$ 0 ; \\ & 4 \%>\$ 125 \mathrm{~K} ; \\ & 6 \%>\$ 50 \mathrm{~K} \\ & \text { [applicable for S, HH, MFS] } \end{aligned}$ <br> MFJ: same rates apply to income b [community property state] | $\$ 4,500$ <br> [combine exemptio <br> cket range | $\$ 9,000$ <br> tandard <br> *include <br> 25K-\$10 | \$1,000* <br> luction <br> n combi | \$2,000* <br> d persona d amount | \$1,000 | 4,671 | 2,949,939 | 631.57 | 38 | 199,543,400 | 42,654 | 1.48\% | 39 |
| Maine |  | 12/31/16 [for tax years ginning in 20 | Fed AGI <br> 6] | $\begin{aligned} & 5.8 \%>\$ 0 ; 6.75 \%>\$ 21,049 \\ & 7.15 \%>\$ 37,499 \\ & \text { [applicable for S, MFS] } \end{aligned}$ <br> HH: same rates apply to income bra <br> MFJ: same rates apply to income b | $\$ 11,600$ <br> ket ranges cket range | $\begin{aligned} & \$ 23,200 \\ & 1,549-\$ 56 \\ & 42,099-\$ 7 \end{aligned}$ | $\$ 4,050$ <br> 49 999 | $\$ 8,100$ | \$4,050 | 1,335 | 1,534,866 | 1,149.66 | 20 | 59,577,100 | 44,749 | 2.58\% | 13 |
| Maryland | no | Current | Fed AGI | $\begin{aligned} & \text { 2\% }>\$ 0 ; 3 \%>\$ 1 \mathrm{~K} ; \\ & \mathbf{4 \%}>\$ 2 \mathrm{~K} ; 4.75 \%>\$ 3 \mathrm{~K} ; \\ & 5 \%>\$ 100 \mathrm{~K} ; 525 \%>\$ 125 \mathrm{~K} ; \\ & 5.5 \%>\$ 150 \mathrm{~K} ; 5.75 \%>\$ 250 \mathrm{~K} \\ & \text { [applicable for S, MFS] } \\ & \text { Similar rate/bracket structures } \\ & \text { apply to MFJ/HH except: } \\ & 5 \%>\$ 150 \mathrm{~K} ; 525 \%>\$ 175 \mathrm{~K} ; \\ & 5.5 \%>\$ 225 \mathrm{~K} ; 5.75 \%>\$ 300 \mathrm{~K} \end{aligned}$ | $\begin{aligned} & \$ 1,500- \\ & \$ 2,000 \end{aligned}$ <br> [standard with min based on exemptio to filing s decline for | $\$ 3,000-$ $\$ 4,000$ <br> eduction= <br> um \& ma <br> ing status <br> mounts a <br> us/incom <br> AGI levels | \$3,200 <br> $\%$ of $M$ num am come; p vary ac evels-am \$100K] | $\$ 6,400$ yland AG unts sonal ording unts | $\$ 3,200$ | 6,025 | 9,066,709 | 1,504.88 | 9 | 353,879,600 | 58,934 | 2.56\% | 16 |

TABLE 22. -Continued

| State | Federal tax de-ductibility | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2016 tax year[as of January 1, 2016][Refer to footnotes as applicable] |  |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 s]$ | Individual income tax collections fiscal year 2017 $\dagger$ |  |  | Personal income calendar year 2016 |  | Individualincome taxcollectionsas a \% of per-sonal income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation to <br> Federal IRC | Basis |  |  |  |  |  |  |  | Per capi |  |  |  |  |  |
|  |  |  |  |  | Standard | eduction | Pers | nal exempti |  |  | A | Amount |  | Amount | ap |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | Rank | [ $\$ 1,000 \mathrm{~s}$ ] | [\$] | [\%] | Rank |
| Massachusetts | no | [exceptions] |  | $\mathbf{5 . 1 0 \%}$ or $12 \%$       <br> gains and certain long term capital gains)  - - $\$ 4,400$ $\$ 8,800$ $\$ 1,000$ |  |  |  |  |  |  | 6,863 | 14,724,277 | 2,145.38 | 3 | 444,812,500 | 65,164 | 3.31\% | 5 |
| Michigan | no | $\begin{gathered} 1 / 1 / 2012 \\ {\left[\begin{array}{c} \text { [optional } \\ \text { current] } \end{array}\right.} \\ \hline \end{gathered}$ | Fed AGI | 4.25\% |  |  | \$4,000 | \$8,000 | \$4,000 | 9,976 | 9,485,325 | 950.77 | 28 | 444,531,900 | 44,668 | 2.13\% | 28 |
| Minnesota | no | 12/16/16 | Fed TI |  |  |  |  |  |  | 5,568 | 10,956,205 | 1,967.65 | 6 | 291,361,600 | 52,750 | 3.76\% | 2 |
| Mississippi | no | - | 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 | 2,990 | 1,798,856 | 601.69 | 39 | 106,914,900 | 35,778 | 1.68\% | 36 |
| Missouri | yes $\dagger \dagger$ | Current | Fed AGI | $\begin{aligned} & 1.5 \%>\$ 0 ; 2 \%>\$ 1 \mathrm{~K} ; 25 \%>\$ 2 \mathrm{~K} ; \\ & 3 \%>\$ 3 \mathrm{~K} ; 3.5 \%>\$ 4 \mathrm{~K} ; \\ & 4 \%>\$ 5 \mathrm{~K} ; 4.5 \%>\$ 6 \mathrm{~K} ; 5 \%>\$ 7 \mathrm{~K} ; \\ & 5.5 \%>\$ 8 \mathrm{~K} ; 6 \%>\$ 9 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\$ 6,300$ | $\$ 12,600$ | $\$ 2,100$ | $\$ 4,200$ | $\begin{aligned} & \hline \$ 2,200 / \\ & \$ 1,200 \end{aligned}$ | 6,109 | 6,149,468 | 1,006.69 | 24 | 265,495,100 | 43,615 | 2.32\% | 26 |
| Montana | yes $\dagger \dagger$ | Current | Fed AGI | $\begin{aligned} & 1 \%>\$ 0 ; 2 \%>\$ 2.9 \mathrm{~K} ; 3 \%>\$ 5.1 \mathrm{~K} ; \\ & 4 \%>\$ 7.8 \mathrm{~K} ; 5 \%>\$ 10.5 \mathrm{~K} ; \\ & 6 \%>\$ 135 \mathrm{~K} ; 6.9 \%>\$ 17.4 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\$ 1,980-$ $\$ 4,460 *$ $*[20 \%$ of amount | $\begin{aligned} & \mathbf{\$ 3 , 9 6 0 -} \\ & \$ 8,920^{*} \end{aligned}$ <br> GI with <br> as shown] | $\$ 2,380$ <br> imum/m | $\$ 4,760$ <br> ximum | $\$ 2,380$ | 1,053 | 1,177,958 | 1,118.57 | 21 | 45,747,200 | 43,951 | 2.57\% | 14 |
| Nebraska | no | Current | Fed AGI | $\begin{aligned} & 2.46 \%>\$ 0 ; 351 \%>\$ 3,060 ; \\ & 5.01 \%>\$ 18,370 ; 6.84 \%>\$ 29,590 \\ & {[a p l i c a b l e} \\ & \text { for S S, MFS] } \\ & \text { HH: same rates apply to income } \\ & \text { bracket ranges } \$ 5,710-\$ 43,880 \\ & \text { MFJ: same rates apply to income } \\ & \text { bracket ranges } \$ 6,120-\$ 59,180 \\ & \hline \end{aligned}$ | $\$ 6,300$ | $\$ 12,600$ | $\begin{gathered} \$ 131 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 262 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 131 \\ {[t c]} \end{gathered}$ | 1,918 | 2,228,486 | 1,162.14 | 19 | 94,730,800 | 49,703 | 2.35\% | 23 |
| New Hampshire | no | - | Interest, dividends | $5 \%$ applies to interest/dividend income |  |  | \$2,400 | \$4,800 |  | 1,350 | 65,467 | 48.50 | 42 | 76,247,400 | 56,800 | 0.09\% | 42 |
| New Jersey | no | - | State GI |  | 80K; |  | \$1,000 | \$2,000 | \$1,500 | 8,889 | 13,958,119 | 1,570.35 | 7 | 555,804,600 | 62,629 | 2.51\% | 18 |
| New Mexico | no | Current | Fed AGI | $\begin{aligned} & 1.7 \%>\$ 0 ; 3.2 \%>\$ 5.5 \mathrm{~K} ; \\ & 4.7 \%>\$ 11 \mathrm{~K} ; 4.9 \%>\$ 16 \mathrm{~K} ; \\ & \text { [applicable for } \mathrm{S} \text { ] } \\ & \text { MFJ. HH: same rates apply to incom } \\ & \text { MFS: same rates apply to income br: } \\ & \text { [community property state] } \end{aligned}$ | $\$ 6,300$ *[plus exe exempti bracket $\mathbf{r}$ cket ranges | \$12,600 <br> ption of claimed ges \$8K 4K-\$12K |  | $\$ 8,100^{*}$ <br> for each fe middle-inc | $\begin{aligned} & \$ 4,050^{*} \\ & \text { leral } \\ & \text { me filers] } \end{aligned}$ | 2,093 | 1,338,768 | 639.52 | 37 | 81,184,600 | 38,793 | 1.65\% | 37 |

TABLE 22. -Continued

| State | Federal tax de-ductibility | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2016 tax year[as of January 1, 2016][Refer to footnotes as applicable] |  |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 s]$ <br> 19501 | Individual income tax collections fiscal year 2017 $\dagger$ |  |  | Personal income calendar year 2016 |  | Individualincome taxcollectionsas a \% of per-sonal income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  |  | Per capi |  |  | Per |  |  |
|  |  |  |  |  | Standard | eduction | Pers | nal exemp |  |  | Amou | Amount |  | Am | capit |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  | [ $\$ 1,000$ s] | [\$] | Rank | [ $\mathbf{1 , 0 0 0 s \text { ] }}$ | [\$] | [\%] | Rank |
| New York | no | Current | Fed AGI |  | \$7,950 <br> ket ranges ket range | $\begin{aligned} & \hline \$ 15,950 \\ & 2,750-\$ 1, \\ & 17,050-\$ 2 \end{aligned}$ | $\begin{aligned} & \mathbf{5 , 6 5 0} \\ & \mathbf{4 0 , 9 0 0} \\ & \hline \end{aligned}$ | - | \$1,000 |  | 19,591 | 44,631,769 | 2,278.21 | 1 | 1,208,345,700 | 61,520 | 3.69\% | 4 |
| North Carolina | no | 1/1/17 | Fed AGI | $5.75 \%$ | \$8,250 | \$16,500 | - | - | - | 10,271 | 12,086,332 | 1,176.77 | 15 | 433,766,400 | 42,707 | 2.79\% | 11 |
| North Dakota | no | Current | Fed TI | $\begin{aligned} & 1.10 \%>\$ 0 ; 2.04 \%>\$ 37,650 ; \\ & 2.27 \%>\$ 91,150 ; 2.64 \%>\$ 190,150 ; \\ & 2.90 \%>\$ 413,350 \\ & \text { [applicable for S] } \end{aligned}$ <br> HH: same rates apply to income brac <br> MFJ: same rates apply to income bra <br> MFS: same rates apply to income bra | \$6,300 <br> et ranges ket ranges ket ranges | $\begin{aligned} & \hline \$ 12,600 \\ & \\ & 0,400-\$ 41 \\ & 62,900-\$ 4 \\ & 31,450-\$ 2 \end{aligned}$ | $\begin{aligned} & \hline \$ 4,050 \\ & \\ & \\ & \mathbf{3 5 0} \\ & , \mathbf{3 5 0} \\ & \hline, 675 \\ & \hline \end{aligned}$ | $\mathbf{\$ 8 , 1 0 0}$ | \$4,050 | 755 | 319,507 | 423.09 | 41 | 39,766,200 | 52,716 | 0.80\% | 41 |
| Ohio | no | 2/14/16 | Fed AGI | $0.495 \%>\$ 0 ; 0.990 \%>\$ 5.25 \mathrm{~K} ;$ $1.980 \%>\$ 10.5 \mathrm{~K} ; 2.476 \%>\$ 15.8 \mathrm{~K} ;$ $2.969 \%>\$ 21.1 \mathrm{~K} ; 3.465 \%>\$ 42.1 \mathrm{~K} ;$ $3.960 \%>\$ 84.2 \mathrm{~K} ; 4.597 \%>\$ 1053 \mathrm{~K} ;$ $4.997 \%>\$ 210.6 \mathrm{~K}$ [applicable for S, HH, MFJ, MFS] |  | [Amount | $\begin{aligned} & \$ 1,750- \\ & \$ 2,250^{*} \end{aligned}$ <br> vary based <br> plus \$20 <br> xemption <br> ax base< | $\begin{aligned} & \quad \$ 3,500- \\ & \$ 4,500^{*} \\ & \text { d on Ohio } \\ & \text { ax credit p } \\ & \text { if Ohio inc } \\ & 30 \mathrm{~K}] \\ & \hline \end{aligned}$ | $\begin{aligned} & \begin{array}{l} \$ 1,750- \\ \$ 2,250^{*} \\ \text { GI] } \\ \text { r } \\ \text { me } \end{array} \end{aligned}$ | 11,664 | 8,377,450 | 718.22 | 36 | 525,056,500 | 45,127 | 1.60\% | 38 |
| Oklahoma | no | Current | Fed AGI | $\begin{aligned} & 0.5 \%>\$ 0 ; 1 \%>\$ 1 \mathrm{~K} ; \\ & 2 \%>\$ 2.5 \mathrm{~K} ; 3 \%>\$ 3.75 \mathrm{~K} ; \\ & 4 \%>\$ 4.9 \mathrm{~K} ; 5 \%>\$ 7.2 \mathrm{~K} ; \\ & \text { [applicable for S, MFS } \end{aligned}$ <br> HH, MFJ: same rates apply to incom | \$6,300 <br> bracket ra | $\$ 12,600$ | $\mathbf{\$ 1 , 0 0 0}$ $.2 \mathrm{~K}$ | $\$ 2,000$ | \$1,000 | 3,933 | 3,122,602 | 794.02 | 34 | 165,107,000 | 42,047 | 1.89\% | 32 |
| Oregon | yes $\dagger \dagger$ | 12/31/15 | Fed AGI | ```\(5 \%>\$ 0 ; 7 \%>\$ 3.35 \mathrm{~K} ; 9 \%>\$ 8.45 \mathrm{~K}\); 9.9\%>\$125K [applicable for S, MFS] HH, MFJ: same rates apply to incom``` | $\begin{array}{r} \$ 2,155 \\ \text { bracket r } \end{array}$ | $\$ 4,315$ $\text { ges } \$ 6.7 \mathrm{~K}$ | $\begin{gathered} \$ 195 \\ {[\mathrm{tc}]} \\ \\ 250 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \$ 390 \\ {[t c]} \end{gathered}$ | $\begin{gathered} \$ 195 \\ {[t c]} \end{gathered}$ | 4,147 | 8,379,225 | 2,020.75 | 5 | 189,644,400 | 46,352 | 4.42\% | 1 |
| Pennsylvania | no | - | State GI | $3.07 \%$ <br> of taxable compensation, net profits, patents/copyrights, income from esta |  | sale of $p$ dividend |  |  |  | 12,790 | 12,063,782 | 943.19 | 29 | 657,164,800 | 51,407 | 1.84\% | 34 |
| Rhode <br> Island | no | Current | Fed AGI | $\begin{aligned} & 3.75 \%>\$ 0 ; 4.75 \%>\$ 60,850 ; \\ & 5.99 \%>\$ 138,300 \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\begin{gathered} \$ 8,300 \text { * } \\ \text { *Amount } \end{gathered}$ | $\begin{aligned} & \mathbf{\$ 1 6 , 6 0 0 *} \\ & \text { educed if } \end{aligned}$ | $\begin{gathered} \$ 3,900^{*} \\ \text { codified F } \end{gathered}$ | $\begin{gathered} \$ 7,800^{*} \\ \text { ed AGI>\$1 } \end{gathered}$ | $\begin{aligned} & \$ 3,900^{*} \\ & 3,600 \end{aligned}$ | 1,056 | 1,238,928 | 1,172.69 | 16 | 53,730,900 | 50,830 | 2.31\% | 27 |
| South Carolina | no | 12/31/15 | Fed TI | $\begin{aligned} & 3 \%>\$ 2,920 ; 4 \%>\$ 5,840 ; \\ & 5 \%>\$ 8,760 ; 6 \%>\$ 11,680 ; \\ & 7 \%>\$ 14,600 \\ & {[\text { [applicable for S, HH, MFJ, MFS] }} \end{aligned}$ | $\$ 6,300$ | \$12,600 | \$4,050 | \$8,100 | \$4,050 | 5,021 | 4,142,276 | 824.95 | 31 | 199,941,700 | 40,325 | 2.07\% | 29 |
| Tennessee | no | - | Certain dividends, interest income | $\frac{5 \%}{\text { (applies to interest/dividend income) }}$ |  | - | \$1,250 | \$2,500 | - | 6,709 | 249,977 | 37.26 | 43 | 292,119,700 | 43,961 | 0.09\% | 43 |

TABLE 22. -Continued

| State | Federal tax de-ductibility | Calculation starting point |  | Marginal ratesand tax bracketsby filing statusfor 2016 tax year[as of January 1, 2016][Refer to footnotes as applicable] | ```Standard deduction/personal exemption amounts in effect for 2016 tax year [as of January 1, 2016]``` |  |  |  |  | Pop- <br> ulation <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 s]$ | Individual income tax collections fiscal year 2017 $\dagger$ |  |  | Personal income calendar year 2016 |  | Individualincome taxcollectionsas a $\%$ of per-sonal income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Relation <br> to <br> Federal <br> IRC | Basis |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \\ \hline \end{gathered}$ | Per capita |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \end{aligned}$ | $\begin{gathered} \text { Per } \\ \text { capita } \\ {[\$]} \end{gathered}$ |  |  |
|  |  |  |  |  | Standard deduction |  | Personal exemption |  |  |  | Amount$[\$]$$\qquad$ | Rank |  |  |  |  |
|  |  |  |  |  | Single | Joint | Single | Married | Dependent |  |  |  |  |  | [\%] | Rank |
| Utah | no | Current | Fed AGI | *Tax credit of $6 \%$ incorporates the modified sum of a taxpayer's federal personal exemption ( $\mathbf{3} / 4$ of federal allowance) and standard deduction or itemized deductions. Credit is phased out according to income level. |  |  |  |  |  | 3,103 | 3,621,199 | 1,166.95 | 17 | 128,407,000 | 42,203 | 2.82\% | 10 |
| Vermont | no | IRC as in effect for taxable year 2016 | Fed TI |  |  |  |  |  |  | 625 | 743,630 | 1,190.71 | 14 | 31,571,800 | 50,625 | 2.36\% | 22 |
| Virginia | no | 12/31/15 | Fed AGI | $\begin{aligned} & \text { 2\% }>\$ 0 ; 3 \%>\$ 3 \mathrm{~K} ; \\ & 5 \%>\$ 5 \mathrm{~K} ; 5.75 \%>\$ 17 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ, MFS] } \end{aligned}$ | $\$ 3,000$ | $\$ 6,000$ |  | \$1,860 | \$930 | 8,465 | 13,052,887 | 1,541.95 | 8 | 448,683,500 | 53,345 | 2.91\% | 7 |
| West <br> Virginia | no | 12/31/15 | Fed AGI | $\begin{aligned} & 3 \%>\$ 0 ; 4 \%>\$ 10 \mathrm{~K} ; 4.5 \%>\$ 25 \mathrm{~K} ; \\ & 6 \%>\$ 40 \mathrm{~K} ; 6.5 \%>\$ 60 \mathrm{~K} \\ & \text { [applicable for S, HH, MFJ] } \\ & \text { MFS: same rates apply to income br } \end{aligned}$ | ket ranges | $55 \mathrm{~K}-\$ 30 \mathrm{~K}$ | $\begin{aligned} & \$ 2,000 \\ & {[\$ 500 \text { for }} \\ & \text { exemptio } \end{aligned}$ | $\begin{aligned} & \$ 4,000 \\ & \text { federal } \\ & \text { s] } \end{aligned}$ | $\$ 2,000$ | 1,817 | 1,813,866 | 998.25 | 25 | 67,582,900 | 36,912 | 2.68\% | 12 |
| Wisconsin | no | 12/31/13 | Fed AGI | $\begin{aligned} & 4 \%>\$ 0 ; 5.84 \%>\$ 11,120 ; \\ & 6.27 \%>\$ 22,230 ; 7.65 \%>\$ 244,750 \\ & \text { [applicable for S, HH] } \end{aligned}$ <br> MFJ: same rates apply to income br MFS: same rates apply to income br [community property state] | $\mathbf{\$ 1 0 , 2 7 0}$ <br> [deductio single file cket range cket range | \$19,010 <br> begins dec at $\$ 15,00$ <br> \$14,820-\$3 <br> \$7,410-\$16 | $\$ 700$ <br> ining sca <br> ; joint fil <br> $\mathbf{2 6 , 3 3 0}$ <br> $\mathbf{3 , 1 7 0}$ | \$1,400 phase out s at $\$ \mathbf{2 1 , 5}$ | $\$ 700$ $\$ 0$ for | 5,792 | 7,792,543 | 1,345.39 | 11 | 273,787,500 | 47,426 | 2.85\% | 9 |
| Total 43 st |  |  |  |  |  |  |  |  |  | 262,562 | 351,526,396 | 1,338.83 ${ }^{\text {a }}$ | - | 13,170,968,200 | 50,384 ${ }^{\text {a }}$ | 2.67\% ${ }^{\text {a }}$ | - |

## Detail may not add to totals due to rounding. Rankings based on unrounded data

 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 following seven states do not impose an individual income tax: Alaska, Florida, Nevada, South Dakota, Texas, Washington, and Wyoming.
 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 $\mathbf{1 , 2 0 1 6}$ population estimates of the Bureau of the Census.
${ }^{\text {a }}$ Weighted average computations based on tax collection, personal income, and population totals for the $\mathbf{4 3}$ 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

U.S. Census Bureau. 2017 Annual Survey of State Government Tax Collections Detailed Table . Spring 2018 release. May 2, 2019 update.

Bureau of Economic Analysis. SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income, Regional Economic Accounts. March 26,2019 release.
Commerce Clearing House; Tax Foundation; Federation of Tax Administrators; The Tax Institute; Tax Policy Center; Tax Forms

| State | Federal Returns <br> Deduction claimed: |  | State | Federal Returns <br> Deduction claimed: |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Itemized | Standard |  | Itemized | Standard |
|  | \% | \% |  | \% | \% |
| Alabama | 26.36\% | 73.64\% | Missouri | 26.63\% | 73.37\% |
| Arizona | 29.36\% | 70.64\% | Montana | 29.11\% | 70.89\% |
| Arkansas | 22.67\% | 77.33\% | Nebraska | 28.02\% | 71.98\% |
| California | 35.17\% | 64.83\% | New Hampshire | 31.80\% | 68.20\% |
| Colorado | 33.35\% | 66.65\% | New Jersey | 41.81\% | 58.19\% |
| Connecticut | 41.62\% | 58.38\% | New Mexico | 22.80\% | 77.20\% |
| Delaware | 32.65\% | 67.35\% | New York | 34.92\% | 65.08\% |
| Georgia | 33.35\% | 66.65\% | $\dagger$ North Carolina | 29.56\% | 70.44\% |
| Hawaii | 30.02\% | 69.98\% | North Dakota | 19.08\% | 80.92\% |
| Idaho | 28.93\% | 71.07\% | Ohio | 26.27\% | 73.73\% |
| Illinois | 31.59\% | 68.41\% | Oklahoma | 23.80\% | 76.20\% |
| Indiana | 23.12\% | 76.88\% | Oregon | 36.98\% | 63.02\% |
| Iowa | 30.20\% | 69.80\% | Pennsylvania | 29.10\% | 70.90\% |
| Kansas | 25.87\% | 74.13\% | Rhode Island | 33.16\% | 66.84\% |
| Kentucky | 26.46\% | 73.54\% | South Carolina | 28.00\% | 72.00\% |
| Louisiana | 24.64\% | 75.36\% | Tennessee | 20.26\% | 79.74\% |
| Maine | 27.55\% | 72.45\% | Utah | 36.06\% | 63.94\% |
| Maryland | 46.43\% | 53.57\% | Vermont | 27.82\% | 72.18\% |
| Massachusetts | 37.36\% | 62.64\% | Virginia | 37.81\% | 62.19\% |
| Michigan | 27.08\% | 72.92\% | West Virginia | 17.31\% | 82.69\% |
| Minnesota | 35.41\% | 64.59\% | Wisconsin | 31.59\% | 68.41\% |
| Mississippi | 24.07\% | 75.93\% | United States | 30.34\% | 69.66\% |

Source: IRS, Statistics of Income Division, Individual Master File System, August 2018 Tax Year 2016: Historical Table 2 (SOI Bulletin)

The table reflects the percentages of federal 1040 returns claiming itemized deductions and standard deductions for tax year $\mathbf{2 0 1 6}$ 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 2016, 15\% of total returns utilized itemized deductions and $85 \%$ claimed the standard deduction based on personal income tax information extracted from tax year 2016 D-400 forms processsed within the DOR dynamic integrated tax system during 2017; the extract is a composite database reflecting information in variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/ or processing error.

The Tax Simplification and Reduction Act of 2013 [SL 2013-316] increases the North Carolina standard deduction amount for all filing statuses, eliminates the personal exemption allowance provision, and limits allowable itemized deductions to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes 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 tax purposes. The combined itemized deductions for mortgage interest and property taxes on real estate cannot exceed $\$ 20,000$. These provisions are effective beginning with tax year 2014. The 2015 Appropriations Act [SL 2015-241] provides for a new 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 1, 2015.

| Comparison of | Federal and North Carolina standard deduction allowances effective for tax year 2016: |  |
| :--- | ---: | :---: |
|  | Federal | North Carolina |
| S/MFS: | $\$ 6,300$ | $\$ 8,250$ |
| MFJ/SS: | $\$ 12,600$ | $\$ 16,500$ |
| HoH: | $\$ 9,300$ | $\$ 13,200$ |

TABLE 23. INDIVIDUAL INCOME TAX COLLECTIONS
[§ 105 ARTICLE 4, PART 2.]
[The Tax Simplification and Reduction Act of 2013 enacts significant changes to the individual income tax structure effective with tax year 2014.]

|  | Total gross individual income tax collections [\$] | Refunds [\$] | Individual Income Tax Net Collections Before \& After Reimbursements, Transfers |  |  |  |  |  |  |  |  |  | Collections to General Fund [\$] | Year-over-year \% change Individual income tax: |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Net collections <br> before <br> reimburse- <br> ments/ <br> transfers <br> \|\$] | Reserves/ transfers for administrative costs [\$] | Reimbursements to local governments [\$] |  | NC Political |  | Special |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  | Housing <br> Finance <br> Agency <br> $[\S 8$ 105-129.42] <br> $[\$]$ | Parties <br> Financing <br> Fund <br> [§ 105-159.1] <br> $[\$]$ <br> [\$083 | Public <br> Campaign <br> Fund <br> $[\S(105-159.2]$ <br> $[\$]$ | Education <br> Related <br> Services <br> $[\S 105-151.33(h)]$ <br> $[\$]$ | governmental inter-fund transfers [\$] | Collection fees on overdue tax debts $[\$]$ | Civil <br>  <br> Forfeiture <br> Fund <br> [\$] |  | Gross collections | Refunds | $\begin{gathered} \text { Net } \\ \text { collec- } \\ \text { tions } \\ \text { before } \\ \text { transfers } \end{gathered}$ | Amount <br> to <br> General Fund |
| 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\% | 5.95\% | 5.94\% |
| 2004-05.. | . $\mathbf{4 , 9 5 3 , 5 4 6 , 2 5 2 ~}$ | 1,515,212,939 | 8,438,333,313 | 137,226 |  | 16,599,074 | 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 |  | 31,410,399 | 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\% | 3.83\% | 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\% | .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\% | 5.18\% | 5.52\% |
| 2012-13.. | 13,17.0,072,709 | 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\% |
| 2013-14. | 12,41.7,964,513 | 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\% | -6.13\% | -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\% | 7.58\% | 7.46\% |
| 2016-17.. | 13,344,741,218 | 1,226,838,717 | 12,117,902,501 | 483,040 |  | 29,751,890 |  |  | 22,000 |  | 31,570,861 | 86,423,758 | 11,969,650,952 | 1.57\% | 15.47\% | 0.35\% | 0.54\% |
| 2017-18. | 13,831,315,228 | 1,182,416,054 | 12,648,899,174 | 496,293 |  | - | - | - | -1 |  | 39,291,007 | 91,570,957 | 12,517,540,917 | 3.65\% | -3.62\% | 4.38\% | 4.58\% |

Effective with tax year 2012, the starting point in determining North Carolina taxable income is federal adjusted gross income (FAGI) subject to certain statutory modifications; 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 $6 \%, 7 \%$, and $7.75 \%$ with breaking points delineated according to filing status and taxable income level). Estimated tax payments and withholding tax payments remitted by employers and pension and annuity payers during fiscal year 2014 for tax year 2014 are affected resultant of the rate reduction coupled with additional changes to the tax structure. The 2015 Appropriations Act [SL 2015-241] further reduces the statutory rate
 from $5.499 \%$ to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.

| Filing status | Individual income tax statutory and withholding tax rates |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Tax Year |  |  |  |  |  |
|  | TY2019 | TY2018 | TY2017 | TY2016 | TY2015 | TY2014 |
| All: <br> NCTI <br> Tax Rate | $\begin{array}{r} \text { Over \$0 } \\ \end{array}$ | $\begin{array}{r} \text { Over \$0 } \\ \end{array}$ | $\begin{gathered} \text { Over \$0 } \\ \\ \hline \end{gathered}$ | $\begin{gathered} \text { Over \$0 } \\ \\ \hline \end{gathered}$ | $\begin{gathered} \text { Over \$0 } \\ \mathbf{5} .75 \% \end{gathered}$ | $\begin{gathered} \text { Over \$0 } \\ \hline \end{gathered}$ |
| W/H Rate | 5.35\% | 5.599\% | 5.599\% | 5.85\% | 5.75\% | 5.8\% |
|  | Standard deduction allowances |  |  |  |  |  |
| S | \$10,000 | \$8,750 | \$8,750 | \$8,250 | \$7,500 | \$7,500 |
| MFJ/SS | \$20,000 | \$17,500 | \$17,500 | \$16,500 | \$15,000 | \$15,000 |
| MFS | \$10,000 | \$8,750 | \$8,750 | \$8,250 | \$7,500 | \$7,500 |
| HH | \$15,000 | \$14,000 | \$14,000 | \$13,200 | \$12,000 | \$12,000 |

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 January 1, 2016; SL 2016-94 amends SL 2015-241, supplanting alternative increased standard deduction allowances effective for tax years beginning on or after January 1, 2016; and further increases standard deduction allowances effective for tax years beginning on or after January 1, 2017. SL 2017-57 further increases standard deduction allowances effective for tax years beginning on or after January 1, 2019. North Carolina's itemized deductions are limited to charitable contributions as allowed under the Code, mortgage interest paid or accrued on a qualified residence, property taxes 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 itemized deduction for mortgage interest and property taxes real estate cannot exceed $\$ 20,000$.] The 2015 Appropriations Act provides for a new itemized deduction allowing a taxpayer to claim the mount allowed as a deduction for medical and dental expenses under section 213 of the Code effective for taxable years beginning on or after January 1, 2015.
The 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.]

 pursuant to the Bailey settlement and taxable social security benefits are still allowed.

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]:

| $\begin{aligned} & \text { Filing } \\ & \text { status } \end{aligned}$ | Federal AGI levels |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | up to \$20K |  | >\$20K up to \$32K |  | >\$32K up to \$40K |  | >\$40K up to \$50K |  | > $\$ 50 \mathrm{~K}$ up to $\$ 60 \mathrm{~K}$ |  | > $\$ 60 \mathrm{~K}$ 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 federal taxable income (as


SL 2017-57 converts the child tax credit provision to a deduction provision effective for taxable years beginning on or after January 1, 2018. [§ 105-153.5(a1)]
The following chart provides the allowable per qualifying child statutory deduction amount according to filing status and FAGI threshold levels effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 8}$

| Filing status | Federal AGI levels |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | up to \$20K | $\begin{gathered} \hline>20 \mathrm{~K}- \\ \$ 30 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline>30 \mathrm{~K}- \\ \$ 40 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline>40 \mathrm{~K}- \\ \$ 45 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline \$ 45 \mathrm{~K}- \\ \$ 50 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline \$ 50 \mathrm{~K}- \\ \$ 60 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline>60 \mathrm{~K}- \\ \$ 75 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline \$ 75 \mathrm{~K}- \\ \$ 80 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline>80 \mathrm{~K}- \\ \$ 90 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline>\$ 90 \mathrm{~K}- \\ \$ 100 \mathrm{~K} \end{gathered}$ | $\begin{gathered} \hline>\$ 100 \mathrm{~K}- \\ \$ 120 \mathrm{~K} \end{gathered}$ |
| S | \$2,500 | \$2,000 | \$1,500 | \$1,000 | \$1,000 | \$500 | - | - | - | - | - |
| MFJ/SS | \$2,500 | \$2,500 | \$2,500 | \$2,000 | \$2,000 | \$2,000 | \$1,500 | \$1,500 | \$1,000 | \$1,000 | \$500 |
| MFS | \$2,500 | \$2,000 | \$1,500 | \$1,000 | \$1,000 | \$500 | - | - | - | - | - |
| HH | \$2,500 | \$2,500 | \$2,000 | \$2,000 | \$1,500 | \$1,500 | \$1,000 | \$500 | \$500 | - | - |

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: $3.5 \%$ applies for tax year 2008, $5.0 \%$ applies for tax years $2009-2012,4.5 \%$ applies for tax year 2013. If the credit exceeds the tax liability reduced by the sum of all credits allowable, the excess is refundable to the taxpayer. A part-year or nonresident taxpayer is allowed the tax credit in the proportion that federal taxable income (as adjusted) is taxable to North Carolina. The EITC is not allowable to an estate or trust.
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 contributions 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 $\mathbf{1 , 2 0 1 5}$.
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 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 |
| Qualifying 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 | $\dagger$ \$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 | $\dagger \$ 750$ | $\dagger \$ 750$ | $\dagger \$ 750$ |
| 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 | $\dagger \$ 750$ | $\dagger \$ 750$ | $\dagger \$ 750$ |
| 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 [§ 105-159.1] [Repealed by SL 2013-381, s. 38.1(e), effective July 1, 2013.]
N.C. Public Campaign Fund designation [§ 105-159.2] [Repealed by SL 2013-360, s. 21.1(c), effective for tax years beginning on or after January 1, 2013, and SL 2013-381, s. 38.1(f), effective July 1, 2013.]

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 $\mathbf{\$ 5 1 , 2 2 9 , 0 5 0}$ attributable to this program.

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.


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


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 $2014 ; 5.75 \%$ for tax years thereafter). The simplified tax structure increases the standard deduction, eliminates the personal exemption, limits itemized deductions, and either eliminates or allows to sunset most 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

Refer to Table 23. Individual income tax statutory and withholding tax rates and standard deduction allowances chart for information applicable for tax years $2014-2019$.
The 2015 Appropriations Act [SL 2015-241] increases the withholding tax rate on or after January 1, 2016 to equal the statutory rate plus $0.1 \%$ 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 1, 2015.

The 2015 Appropriations Act [SL 2015-241] further decreases the personal income tax rate from 5.75\% to 5.499\% effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 7}$ [withholding tax rate for taxable years 2017 and $2018=5.599 \%(5.499 \%+0.1 \%)$ ]. The 2016 Appropriations Act further increases standard exemption allowances effective with taxable year 2017. The 2017 Appropriations Act [SL 2017-57] further reduces the personal income tax rate to $\mathbf{5 . 2 5 \%}$ effective with taxable year 2019 [withholding tax rate for taxable year $\mathbf{2 0 1 9}$ thereafter=5.35\% (5.25\%+0.1\%)] and further increases standard deduction allowances effective for taxable years beginning on or after January 1, 2019.

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 $\$ \mathbf{2 , 0 0 0}$ 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; § 105-163.6(c) was amended to require an employer who withholds an average of at least $\$ 250$ but less than $\$ 2,000$ from wages each month to file a return and pay the taxes on a monthly basis. The amendments lowered the threshold for distinguishing quarterly filers from monthly filers from $\mathbf{\$ 5 0 0}$ 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 $\mathbf{\$ 5 1 , 2 2 9 , 0 5 0}$ attributable to this program.

2006-07 Collections include $\mathbf{\$ 9 , 3 3 3 , 3 3 5}$ attributable to a Settlement Initiative launched during $\mathbf{2 0 0 6}$ 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


[Personal income is for the calendar year preceding the fiscal year ended (year shown). Tax collections are measured on a July-June basis.]
Source of personal income data: Bureau of Economic Analysis. SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income, Regional Economic Accounts. March 26, 2019 release.

TABLE 26. STATISTICS OF SPECIAL PROGRAMS

| Special Funds |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Income Tax |  |  |  |  |  |  |  |  |  |  | Privilege Tax |  |  |
|  | Wildlife Conservation Account [Article 4] [§ 105-269.5] |  | N.C. EducationEndowment Fund[Article 4][§ 105-269.7] |  | N.C. Breast and Cervical Cancer Control Program <br> [Article 4, Part 2] [§ 105-269.8] |  | N.C. Political Parties <br> 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 <br> Financing Fund <br> [Attorneys] <br> [§ 105-41(a)(1)] |  |
| For <br> tax <br> 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 contributing [computed] [\#] | Contribution amount [\$] |
| 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 | - | - | -1 | - | 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 | -1 | - | - | - | -1 | - | - | - | July 1, 2014 | - | - |
| 2014.... | 7,795 | 134,946 | 2,665 | 58,722 | - | - | - | - | - | - | July 1, 2015 | - | - |
| 2015.... | 7,476 | 136,271 | 3,358 | 65,649 | - | - | - | - | - | - | July 1, 2016 | - | - |
| 2016.... | 10,026 | 225,310 | 4,848 | 97,476 | - | - | 1 | - | - | - | July 1, 2017 | - | - |
| 2017... | 21,877 | 373,958 | 14,588 | 275,279 | 17,795 | 301,979 | -1 | - | -1 | - | July 1, 2018 | -1 | - |

Contribution and designated amounts are those reported on tax forms for the designated tax year.
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 Wildife 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 $\lceil\S$ 105-269.7]
 to be used for teacher compensation that is related directly to improving student academic outcomes in the public schools of the State. Information is compiled during the processing of tax forms for the designated tax year.
N.C. Breast and Cervical Cancer Control Program $\S \S$ 105-269.8]
 Cancer Prevention and Control Branch of the Division of Public Health of the Department of Health and Human Services. This election expires for taxable years beginning on or after January 1, 2021. Information is compiled during the processing of tax forms for the designated tax year.
N.C. Political Parties Financing Fund $[\S$ 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 $\mathbf{\$ 1}$ for a given tax year, could on the $\mathbf{D}-400$ return, elect to designate $\mathbf{\$ 1}$ to be contributed to the political party of choice. Election to make this contribution did not affect the taxpayer's income tax liability or refund.
[Effective for taxable years beginning on or after January 1, 2006, the designated amount increased. Every taxpayer whose individual income tax liability is at least $\$ 3$ for a given year, may on the D-400 return, elect to designate $\$ 3$ to be contributed to the political party of choice; for a married couple filing a joint return with an income tax liability of at least $\$ 6$, each spouse may designate $\$ 3$ to the fund.]
 Effective for taxable years beginning on or after January 1, 2003, an individual is provided the opportunity to agree to allocate $\mathbf{\$ 3}$ of the individual's tax liability to the N.C. Public Campaign Fund if the individual has an income tax liability of at least $\mathbf{\$ 3}$. On a joint return, each individual may agree to allocate $\$ 3$ to the Fund; agreeing to allocate $\mathbf{\$ 3}$ 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 $[\S$ 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 TAX

| State | State <br> sales tax <br> rate $\dagger$ <br> as of <br> $1 / 1 / 2017$ <br> $[\%]$ | Rank <br> based <br> on <br> State <br> rate <br> shown | Grocery food nonprepared items [1] <br> Taxable (T) <br> Exempt (E) | Drugs <br> Prescrip- <br> tion, non- <br> prescription <br> Taxable (T) <br> Exempt (E) | State Vendor Discounts $\dagger \dagger \dagger$Collection discounts of statetax liability allowed seller forqualifying transactions |  | Popu- <br> lation <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 \mathrm{~s}]$ | General sales tax collections fiscal year 2017* |  |  | Per <br> capita <br> collections <br> per $1 \&$ <br> of tax $\dagger$ <br> $[\$]$ | Personal income 2016 |  | Personal consumption expenditures 2016 |  | Sales tax collections as a percent of |  | Individual income tax collections fiscal year 2017 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | Amount <br> [ $\$ 1,000$ s] | Per 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 [\$] |  |  |  |  |
|  |  |  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank | $\begin{gathered} \text { Amount } \\ {[\$ 1,000 \mathrm{~s}]} \end{gathered}$ |  |  |  |  |  | $\begin{gathered} \text { Per } \\ \text { capita } \\ {[\$]} \end{gathered}$ |  |  |  |  |
|  |  |  |  |  | $\begin{gathered} \text { Basic } \\ \text { provisions } \end{gathered}$ | $\begin{gathered} \hline \begin{array}{c} \text { Maximum-M/ } \\ \text { minimum-m } \end{array} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |  | $$ |  |  |  |
| Alabama | 4 | 40 | T | E,T | 5\%-2\%¢†† | \$400/mo-M | 4,875 | 2,654,883 | 544.58 | 43 | 136.14 | 190,991,200 | 39,260 | 153,456,500 | 31,572 | 1.39\% | 38 | 3,624,543 | 743.48 |
| Arizon | 5.6 | 26 | E | E,T | 1\% | \$10K/yr-M | 7,049 | 7,237,044 | 1,026.69 | 19 | 183.34 | 280,988,100 | 40,456 | 229,755,500 | 33,256 | 2.58\% | 9 | 4,131,621 | 586.14 |
| Arkansas | 6.5 | 7 | 1.5\% [2] | E,T | 2\% | \$1K/mo-M | 3,003 | 3,384,394 | 1,127.01 | 11 | 173.39 | 118,769,600 | 39,717 | 94,712,500 | 31,695 | 2.85\% | 5 | 2,767,767 | 921.67 |
| California $\dagger \dagger$ | 6 | 14 | E | E,T | None |  | 39,399 | 35,357,699 | 897.42 | 29 | 143.59 | 2,259,413,900 | 57,625 | 1,671,196,100 | 42,528 | 1.56\% | 35 | 84,196,751 | 2,137.01 |
| Colorado. | 2.9 | 45 | E | E,T | 3.33\% $\dagger \dagger \dagger$ |  | 5,616 | 2,978,382 | 530.35 | 44 | 182.88 | 289,620,900 | 52,269 | 224,731,600 | 40,638 | 1.03\% | 44 | 6,791,929 | 1,209.41 |
| Connecticu | 6.35 | 10 | E | E,E | None |  | 3,574 | 4,236,619 | 1,185.44 | 6 | 186.68 | 249,513,200 | 69,722 | 176,371,900 | 49,160 | 1.70\% | 31 | 7,959,492 | 2,227.13 |
| Florida. | 6 | 14 | E | E,E | 2.5\%\%†† | \$30/report-M | 20,977 | 25,346,166 | 1,208.29 | 5 | 201.38 | 953,260,600 | 46,208 | 794,065,900 | 38,441 | 2.66\% | 7 |  |  |
| Georgia. | 4 | 40 | E [2] | E,T | 3\%-0.5\% $\dagger \dagger \dagger$ |  | 10,413 | 5,729,916 | 550.26 | 42 | 137.57 | 439,574,400 | 42,657 | 349,126,100 | 33,851 | 1.30\% | 40 | 10,977,693 | 1,054.22 |
| Hawaii. | 4 | 40 | T [3] | E,T | None |  | 1,424 | 3,239,225 | 2,274.41 | 1 | 568.60 | 72,650,100 | 50,872 | $\mathbf{6 2 , 8 0 6 , 8 0 0}$ | 43,961 | 4.46\% | 1 | 2,095,601 | 1,471.42 |
| Idaho | 6 | 14 | T [3] | E,T | None $\dagger \dagger \dagger$ |  | 1,719 | 1,650,498 | 960.20 | 22 | 160.03 | 68,054,800 | 40,438 | 56,771,100 | 33,792 | 2.43\% | 13 | 1,660,248 | 965.88 |
| Illinois. | 6.25 | 11 | 1\% | T,T[5] | 1.75\% | \$5/yr-m | 12,786 | 11,363,366 | 888.72 | 30 | 142.20 | 673,528,900 | 52,509 | 529,435,300 | 41,247 | 1.69\% | 32 | 13,256,769 | 1,036.80 |
| Indiana | 7 | 1 | E | E,T | 0.73\%-0.26\% $\dagger \dagger \dagger$ |  | 6,660 | 7,556,326 | 1,134.57 | 10 | 162.08 | 289,164,300 | 43,593 | 231,330,900 | 34,870 | 2.61\% | 8 | 5,435,292 | 816.10 |
| Iowa. | 6 | 14 | E | E,T | None |  | 3,144 | 3,205,997 | 1,019.84 | 20 | 169.97 | 145,156,800 | 46,350 | 114,222,900 | 36,483 | 2.21\% | 17 | 3,655,462 | 1,162.81 |
| Kansas | 6.5 | 7 | T [3] | E,T | None |  | 2,911 | 3,209,506 | 1,102.66 | 12 | 169.64 | 138,105,500 | 47,438 | 103,082,300 | 35,451 | 2.32\% | 16 | 2,327,652 | 799.69 |
| Kentucky | 6 | 14 | E | E,T | 1.75\%-1.5\% ${ }^{+\dagger \dagger} \dagger$ | \$50/month-M | 4,454 | 3,490,639 | 783.73 | 33 | 130.62 | 175,012,800 | 39,433 | 145,612,100 | 32,824 | 1.99\% | 22 | 4,394,185 | 986.60 |
| Louisian | 5 | 30 | E [2] | E,T | .935\% |  | 4,671 | 4,215,378 | 902.49 | 27 | 225.62 | 199,543,400 | 42,654 | 157,893,100 | 33,694 | 2.11\% | 19 | 2,949,939 | 631.57 |
| Maine.. | 5.5 | 27 | E | E,T | Nonet+ $\dagger$ |  | 1,335 | 1,441,867 | 1,080.00 | 14 | 196.36 | 59,577,100 | 44,749 | 55,839,100 | 41,977 | 2.42\% | 14 | 1,534,866 | 1,149.66 |
| Maryland. | 6 | 14 | E | E,E | 1.2\%-0.9\% $\dagger \dagger \dagger$ | \$500/period-M | 6,025 | 4,609,538 | 765.08 | 34 | 127.51 | 353,879,600 | 58,934 | 262,065,900 | 43,498 | 1.30\% | 41 | 9,066,709 | 1,504.88 |
| Massachusetts. | 6.25 | 11 | E | E,T | None |  | 6,863 | 6,240,822 | 909.31 | 26 | 145.49 | 444,812,500 | 65,164 | 350,555,600 | 51,373 | 1.40\% | 37 | 14,724,277 | 2,145.38 |
| Michigan.. | 6 | 14 | E | E,T | 0.75\%-0.5\% $\dagger+\dagger$ | $\begin{gathered} \text { \$20K(\$15K)/mo-M } \\ \$ 6 / \mathrm{mo}-\mathrm{m} \end{gathered}$ | 9,976 | 9,223,737 | 924.55 | 25 | 154.09 | 444,531,900 | 44,668 | 377,305,100 | 37,983 | 2.07\% | 20 | 9,485,325 | 950.77 |
| Minnesota. | 6.875 | 5 | E | E,E | None |  | 5,568 | 5,888,795 | 1,057.58 | 18 | 153.83 | 291,361,600 | 52,750 | 240,188,900 | 43,473 | 2.02\% | 21 | 10,956,205 | 1,967.65 |
| Mississippi. | 7 | 1 | T | E,T | 2\% | \$50/mo-M | 2,990 | 3,483,438 | 1,165.16 | 7 | 166.45 | 106,914,900 | 35,778 | 87,163,800 | 29,197 | 3.26\% | 4 | 1,798,856 | 601.69 |
| Missouri.. | 4.225 | 39 | 1.225\% | E,T | 2\% |  | 6,109 | 3,604,570 | 590.08 | 41 | 139.66 | 265,495,100 | 43,615 | 227,513,400 | 37,351 | 1.36\% | 39 | 6,149,468 | 1,006.69 |
| Nebraska. | 5.5 | 27 | E | E,T | 2.5\% | \$75/mo-M | 1,918 | 1,835,037 | 956.96 | 23 | 173.99 | 94,730,800 | 49,703 | 74,126,700 | 38,859 | 1.94\% | 25 | 2,228,486 | 1,162.14 |
| Nevada $\dagger \dagger$. | 4.6 | 35 | E | E,T | 0.25\% |  | 2,972 | 4,756,243 | 1,600.13 | 3 | 347.85 | 130,756,800 | 44,783 | 114,472,500 | 38,946 | 3.64\% | 2 |  |  |
| New Jersey... | 6.875 | 5 | E | E,E | None |  | 8,889 | 9,591,881 | 1,079.13 | 15 | 154.16 | 555,804,600 | 62,629 | 435,616,600 | 48,518 | 1.73\% | 30 | 13,958,119 | 1,570.35 |
| New Mexico | 5.125 | 29 | E | E,T | None |  | 2,093 | 2,258,767 | 1,079.00 | 16 | 210.54 | 81,184,600 | 38,793 | 70,517,300 | 33,814 | 2.78\% | 6 | 1,338,768 | 639.52 |
| New York. | 4 | 40 | E | E,E | 5\% | \$200/qtr-M | 19,591 | 14,132,141 | 721.37 | 37 | 180.34 | 1,208,345,700 | 61,520 | 936,872,000 | 47,230 | 1.17\% | 43 | 44,631,769 | 2,278.21 |
| North Carolina | 4.75 | 33 | E [2,4] | E,T | None |  | 10,271 | 7,656,898 | 745.50 | 35 | 156.95 | 433,766,400 | 42,707 | 334,022,000 | 32,887 | 1.77\% | 29 | 12,086,332 | 1,176.77 |
| North Dakota... | 5 | 30 | E | E,T | 1.5\% | \$110/mo-M | 755 | 872,176 | 1,154.93 | 8 | 230.99 | 39,766,200 | 52,716 | 34,587,300 | 45,778 | 2.19\% | 18 | 319,507 | 423.09 |
| Ohio.. | 5.75 | 25 | E | E,T | 0.75\% |  | 11,664 | 12,512,755 | 1,072.76 | 17 | 186.57 | 525,056,500 | 45,127 | 443,300,800 | 38,141 | 2.38\% | 15 | 8,377,450 | 718.22 |
| Oklahoma. | 4.5 | 36 | T [3] | E,T | 1\% | \$2.5K/mo-M | 3,933 | 2,465,383 | 626.90 | 39 | 139.31 | 165,107,000 | 42,047 | 126,518,000 | 32,265 | 1.49\% | 36 | 3,122,602 | 794.02 |
| Pennsylvania... | 6 | 14 | E | E,E | 1\%††† | \$25/mo-M | 12,790 | 10,509,734 | 821.69 | 31 | 136.95 | 657,164,800 | 51,407 | 528,999,500 | 41,370 | 1.60\% | 34 | 12,063,782 | 943.19 |
| Rhode Island | 7 | 1 | E | E,T[6] | None |  | 1,056 | 996,390 | 943.12 | 24 | 134.73 | 53,730,900 | 50,830 | 44,347,600 | 41,934 | 1.85\% | 27 | 1,238,928 | 1,172.69 |
| South Carolina. | 6 | 14 | E | E,T | 3\%-2\% $\dagger \dagger \dagger$ | \$3K/\$3.1K/\$10K/yr-M | 5,021 | 3,285,007 | 654.22 | 38 | 109.04 | 199,941,700 | 40,325 | 162,424,000 | 32,748 | 1.64\% | 33 | 4,142,276 | 824.95 |
| South Dakota... | 4.5 | 36 | T [3] | E,T | 1.5\%什† | \$70/mo-M | 873 | 1,065,361 | 1,219.95 | 4 | 304.99 | 41,788,600 | 48,429 | 35,390,300 | 41,078 | 2.55\% | 10 | - | - |
| Tennessee. | 7 | 1 | 4\% | E,T | Limited $\dagger \dagger \dagger$ |  | 6,709 | 7,260,193 | 1,082.19 | 13 | 154.60 | 292,119,700 | 43,961 | 223,277,600 | 33,579 | 2.49\% | 12 | 249,977 | 37.26 |
| Texas.. | 6.25 | 11 | E | E,E | 0.5\%\%†† |  | 28,323 | 32,490,144 | 1,147.14 | 9 | 183.54 | 1,287,687,300 | 46,092 | 1,010,547,800 | 36,214 | 2.52\% | 11 | - | - |
| Utah $\dagger \dagger \ldots$ | 4.7 | 34 | 1.75\% [2] | E,T | 1.31\% ${ }^{\text {+ } \dagger \dagger}$ |  | 3,103 | 2,533,961 | 816.59 | 32 | 173.74 | 128,407,000 | 42,203 | 105,035,400 | 34,502 | 1.97\% | 24 | 3,621,199 | 1,166.95 |
| Vermont. | 6 | 14 | E | E,E | None $\dagger \dagger \dagger$ |  | 625 | 375,870 | 601.85 | 40 | 100.31 | 31,571,800 | 50,625 | 28,997,100 | 46,518 | 1.19\% | 42 | 743,630 | 1,190.71 |
| Virginia $\dagger \dagger \ldots .$. | 4.3 | 38 | 1.5\% [2] | E,E | 1.6\%-0.8\% ${ }^{\text {¢ }}+\dagger$ † $\dagger$ |  | 8,465 | 3,970,133 | 468.99 | 45 | 109.07 | 448,683,500 | 53,345 | 354,901,800 | 42,178 | 0.88\% | 45 | 13,052,887 | 1,541.95 |
| Washington..... | 6.5 | 7 | E | E,T | None |  | 7,425 | 14,509,841 | 1,954.07 | 2 | 300.63 | 404,232,100 | 55,415 | 309,831,300 | 42,554 | 3.59\% | 3 | - | - |
| West Virginia.. | 6 | 14 | E | E,T | None |  | 1,817 | 1,334,168 | 734.25 | 36 | 122.38 | 67,582,900 | 36,912 | 61,427,600 | 33,592 | 1.97\% | 23 | 1,813,866 | 998.25 |
| Wisconsin.. | 5 | 30 | E | E,T | 0.5\% ${ }^{\text {¢ }}+\dagger$ | \$10-\$1K/per period-M | 5,792 | 5,223,935 | 901.91 | 28 | 180.38 | 273,787,500 | 47,426 | 226,218,500 | 39,186 | 1.91\% | 26 | 7,792,543 | 1,345.39 |
| Wyoming........ | 4 | 40 | E | E,T | 1.95\%-1\% ${ }^{\text {+ } \dagger \dagger}$ | \$500/period-M | 579 | 588,866 | 1,017.16 | 21 | 254.29 | 32,434,600 | 55,511 | 23,191,800 | 39,650 | 1.82\% | 28 | - | - |
| Total 45 states. | - | - | - | - |  | - | 316,205 | 299,573,689 | 947.40 ${ }^{\text {a }}$ | - | - | 15,663,572,200 | $49,849^{\text {a }}$ | 12,379,825,900 | 39,399 ${ }^{\text {a }}$ | 1.91\% ${ }^{\text {a }}$ |  | 340,722,771 | 1,077.54 ${ }^{\text {a }}$ |

Detail may not add to totals due to rounding. Rankings based on unrounded data.

Personal income and personal consumption expenditures amounts are BEA estimates and are in current dollars (not adjusted for inflation)
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, 2016 population estimates of the Bureau of the Census.
Per capita tax collection amounts are computations based on July 1, 2017 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 $\mathbf{\$ 1 8 , 6 8 6 , 6 9 8 . 1 9}$ retained by state to pay for the costs of collecting and distributing local sales taxes.
${ }^{\dagger}$ Computation based on the State sales tax rate in effect as of January 1, 2017.
$\dagger \dagger$ Additional statewide, local taxes apply: California (1.25\%); Nevada (2.25\%); Utah (1.25\%); Virginia (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-5\% of the first $\$ 100$ of tax liability and $2 \%$ of the excess amount with a maximum of $\$ 400$ per month
Colorado-local option sales tax discount varies from 0\% to 3.33\%
Florida- $\mathbf{2 . 5 \%}$ of the first $\mathbf{\$ 1 , 2 0 0}$ 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
Idaho-vendors allowed to retain any excess collections prescribed under the bracket system
Indiana-certain utilities not entitled to allowance; $0.73 \%$ of tax liability less than $\$ 60 \mathrm{~K}, 0.53 \%$ 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 $\mathbf{1 . 5 \%}$ of the excess amount with a maximum of $\$ 50$ per month
Maine-vendors allowed to retain any excess collections prescribed under the bracket system
Maryland $-1.2 \%$ of the first $\$ 6,000$ tax liability and $0.9 \%$ of the excess amount with a maximum of $\$ 500$ per return
Michigan-vendor discount only applies to the first $4 \%$ of the tax; a discount of $0.75 \%$ ( $\$ 20 \mathrm{~K}$ maximum) may apply if tax liability paid by the 12 th of the 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.
Pennsylvania-lesser of $1 \%$ of the tax collected or $\$ 25$ per return for a monthly filer
South Carolina-3\% if tax liability is less than $\$ 100 ; 2 \%$ if tax liability is at least $\$ 100$; maximum annual discount is $\$ 3 \mathrm{~K} / \mathbf{\$ 3 . 1} \mathrm{K}$ for in-state filers and $\$ 10 \mathrm{~K}$ for out-of-state filers filing voluntarily South Dakota-applies only to electronic filers
Tennessee- $\mathbf{2 \%}$ of first $\$ 2.5 \mathrm{~K}$ and $1.15 \%$ of the excess amount per report (only allowed to out-of-state taxpayers filing voluntarily)
Texas-additional discount of $1.25 \%$ of the amount of any prepaid tax
Utah-allowable for monthly filers only
Vermont-vendors allowed to retain any excess collections prescribed under the bracket system
Virginia-discount varies: $1.1 \%(1.6 \%$ food tax) of the first $\$ 62.5 \mathrm{~K} ; \mathbf{0 . 8 4 \%}(\mathbf{1 . 2} \%$ food tax) of the amount from $\$ 62.5 \mathrm{~K}$ to $\$ 208 \mathrm{~K}$; and $\mathbf{0 . 5 6 \%}(\mathbf{0 . 8} \%$ food tax) of the remainder. No discount
allowed on remainder of sales tax collections, no discount allowed for local taxes, no discount allowed if average monthly sales tax liability exceeds \$20K, and no discount allowed for electronically filed returns. Wisconsin-discount is amount of tax for tax liability up to $\$ 10$; discount is $\$ 10$ for tax liability of $\$ 10-\$ 2 \mathrm{~K}$; discount is $\mathbf{0 . 5 \%}$ for tax liability of at least $\$ 2 \mathrm{~K}$ (maximum discount is $\$ 1 \mathrm{~K}$ for any reporting period) Wyoming $\mathbf{- 1 . 9 5 \%}$ of the first $\$ 6,250$ tax liability and $\mathbf{1 \%}$ of the excess amount; maximum of $\$ 500$ per filing period, per vendor.
Food and drug items:
[1] Food purchased for consumption off-premises; food prepared by a grocery is taxable in all states as meals. Many states that exempt grocery food may tax soft drinks, candy, and confections.
[2] Food subject to local taxes.
[3] Rebate or income tax credit allowed to offset sales tax on food. Exemptions may apply for certain transactions
[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 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2017 (NST-EST2018-01) . December 2018 release.
U.S. Census Bureau. 2017 Annual Survey of State Government Tax Collections Detailed Table . Spring 2018 release. May 2, 2019 update.
U.S. Bureau of Economic Analysis. SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income, Regional Economic Accounts. March 26, 2019 release.
U.S. Bureau of Economic Analysis. SAEXP1 Total Personal Consumption Expenditures (PCE) by State, Regional Economic Accounts. October 4, 2018 release.
U.S. Bureau of Economic Analysis. SAEXP2 Per Capita Personal Consumption Expenditures (PCE) by State , Regional Economic Accounts. October 4, 2018 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 [\$] | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | Net collections before reimbursements/ transfers [\$] | Sales and Use Tax Reimbursements, Distributions, and Transfers |  |  |  |  |  |  |  | $\begin{gathered} \text { Net } \\ \text { collections } \\ \text { to General } \\ \text { Fund } \\ {[\$]} \\ \hline \end{gathered}$ | Year-over-year \% change |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | $\begin{gathered} \text { Local } \\ \text { government } \end{gathered}$ | Refund of <br>  | $\begin{array}{\|c\|} \hline \text { Reserves } / \\ \text { transfers for } \end{array}$ | Inter-govern- | Collection | $\begin{array}{\|c\|} \hline \text { Transfer: } \\ \text { State } \end{array}$ | $\begin{array}{\|c\|} \hline \text { OSBM } \\ \text { Civil Pen- } \end{array}$ | Collection cost of |  |  |  |  |  |
|  |  |  |  | distributions/ state aid reim bursements $\dagger$ [\$] | use tax paid by state agencies [\$] |  | interfund transfers $\dagger \dagger$ [\$] | overdue tax debts [\$] | Public <br> School <br> Fund <br> [\$] | alty \& Forfeiture Fund [\$] | fines/ tures [\$] |  | Gross collections | Refunds | Net <br> collections <br> before <br> transfers | $\begin{gathered} \text { Amount } \\ \text { to } \\ \text { General } \\ \text { Fund } \\ \hline \end{gathered}$ |
| 2003-04 | 4,656,199,353 | 288,688,759 | 4,367,510,594 | 91,754,930 | 14,456,215 | 14,500,116 | 23,365,437 | 1,232,054 |  |  |  | 4,222,201,842 | 8.27\% | 2.02\% | 8.71\% | 7.63\% |
| 2004-05 | 4,923,391,473 | 309,935,699 | 4,613,455,774 | 85,304,241 | 10,241,254 | 14,402,267 | 25,216,590 | 1,132,245 |  |  |  | 4,477,159,178 | 5.74\% | 7.36\% | $5.63 \%$ | 6.04\% |
| 2005-06 | 5,395,492,363 | 369,284,334 | 5,026,208,02 | 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\% | .95\% | 9.31\% |
| 200 | 5,530,314,29 | 321,722,290 | 5,208 | 100,925,884 | 4,124,281 | 17,373 | 29,900,058 | 2,044,586 | 45,741,278 | 12,857,559 | 53,581 | 4,995,570,841 | 2.50\% | -12.88\% | 3.6 | 2.08\% |
| 2007-08 | 5,596,250,552 | 321,463,358 | 5,274,787,194 | 172,474,452 | 3,303,137 | 17,397,117 | 31,412,624 | 1,555,489 | 46,860,032 | 20,029,341 | 81,853 | 4,981,673,149 | 1.19\% | -0.08\% | 1.27\% | -0.28\% |
| 2008-09 | 5,349,888,689 | 383,328,220 | 4,966,560,469 | 175,662,743 | 1,906,144 | 16,790,014 | 32,320,547 | 1,219,993 | 47,427,474 | 13,230,510 | 55,669 | 4,677,947,376 | -4.40\% | 19.24\% | -5.84\% | -6.10\% |
| 2009-10 | 6,154,712,045 | 294,149,304 | 5,860,562,741 | 188,004,041 | 2,133,686 | 15,040,761 | 28,806,786 | 1,435,910 | 45,335,756 | 14,694,637 | 67,908 | 5,565,043,256 | 15.04\% | -23.26\% | 18.00\% | 18.96\% |
| 201 | 6,671,764,56 | 481,416,090 | 6,190,348,473 | 199,721,561 | 2,432,477 | 15,519 | 30,127,529 | 2,907,504 | 51,754,988 | 16,145,723 | 69,726 | 5,871,669,069 | .40\% | 63.66\% | 5.63\% | 5.51\% |
| 2011-12 | 5,970,913,291 | 390,941,571 | 5,579,971,719 | 220,783,735 | 3,555,009 | 17,887,554 | 8,716,664 | 2,759,015 | 56,347,642 | 12,286,115 | 50,580 | 5,257,585,406 | -10.50\% | -18.79\% | -9.86\% | -10.46\% |
| 2012-13 | 5,975,428,202 | 377,440,288 | 5,597,987,914 | 211,913,489 | 2,825,727 | 15,576,153 | 8,328,208 | 2,602,659 | 50,606,990 | 11,939,751 | 47,951 | 5,294,146,987 | 0.08\% | -3.45\% | 0.32 | 0.70\% |
| 2013-14 | 6,268,025,300 | 419,787,709 | 5,848,237,591 | 188,849,583 | 3,716,166 | 15,031,097 | 7,853,371 | 2,501,991 | 50,934,543 | 12,781,332 | 51,331 | 5,566,518,176 | 4.90\% | 11.22\% | 4.47\% | 5.14\% |
| 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\% | 12.31\% |
| 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\% | 4.92\% |
| 2016-17 | 8,111,072,527 | 449,271,266 | 7,661,801,260 | 541,990,341 | 1,875,630 | 19,836,110 | 10,279,371 | 3,027,653 | 64,360,412 | 16,395,582 | 72,459 | 7,003,963,702 | 6.75\% | 10.90\% | 6.52\% | 6.78\% |
| 2017-18 | 8,433,959,783 | 418,815,947 | 8,015,143,836 | 538,934,802 | 1,734,032 | 20,921,238 | 25,347,631 | 3,559,548 | 68,698,497 | 18,419,385 | 81,403 | 7,337,447,300 | 3.98\% | -6.78\% | 4.61\% | 4.76\% |


|  | Distributions/State Aid Reimbursements $\dagger$ |  |  |  |  | Inter-fund Transferst† |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Electricity <br> $\$ 105-164.44 \mathrm{~K}$ <br> distribution <br> [local <br> shares] <br> $[\$]$ | PNG <br> $\$ 105-164.44 \mathrm{~L}$ <br> distribution <br> [local <br> shares] <br> $[\$]$ | Telecommunications tax distribution [local shares] [\$] | Video programming distribution [local shares]* [\$] | Hold <br> harmless <br> payments <br> [local <br> shares]** <br> $[\$]$ | Wildlife <br> Resources <br> Fund <br> $\$ 105-164.44 \mathrm{~B}$ <br> $[\$]$ <br> $5,38,583$ | Dry-Cleaning <br> Solvent <br> Cleanup <br> Fund <br> §105-164.44E <br> $[\$]$ <br> 8,3268 | DOT <br> Highway <br> Fund <br> §105- <br> 164.44 M <br> $[\$]$ | Local sales and use tax administration |  |  |  |
|  |  |  |  |  |  |  |  |  | $\begin{gathered} \text { Gene } \\ \text { Non-te } \end{gathered}$ | und: venue | $\begin{array}{\|c\|} \hline \text { Public } \\ \text { Transit tax } \\ \hline \end{array}$ | Other |
|  |  |  |  |  |  |  |  |  | §105-472 various [\$] | $\begin{gathered} \$ 105-501 \\ {[\$]} \\ \hline \end{gathered}$ | §105-507.3 <br> [\$] | §105-501 various [\$] |
| 2003-04 |  |  | 52,922,447 |  | 38,832,483 | 15,038,583 | 8,326,854 |  | 9,530,473 | 4,458,343 | 486,300 | 25,000 |
| 2004-05 |  |  | 56,2 |  | 29,013,405 | 6,920,8 | 8,295,769 |  | 10,063,13 | 3,868,984 | 470,144 |  |
| 200 |  |  | 53,898,653 |  | 20,400,519 | 8,573,229 | 8,263,629 |  | 10,30 | 4,055,035 | 427,447 | 40,009 |
| 200 |  |  | 73,297,054 | , 31 | 14,091,799 | 21,932,726 | 7,967,332 |  | 11,928,05 | 5,050,856 | 395,026 |  |
| 2007-08 |  |  | 68,922,872 | 73,965,036 | 29,586 | 23,710,672 | 7,701,952 |  | 11,745,139 | 5,237,105 | 414,873 |  |
| 2008-09 |  |  | 77,674,637 | 81,223,016 | 16,765,090 | 24,747,445 | 7,573,102 |  | 9,927,712 | 5,684,948 | 477,353 | 700,000 |
| 2009-10 | . |  | 75,187,075 | 81,944,006 | 872, | 21,500,000 | 7,293,364 |  | 8,597,957 | ,004,931 | 37,872 |  |
| 2010-11 | . |  | 68,915,546 | 79,509,243 | 51,296,772 | 21,500,000 | 7,820,356 |  | 7,602,667 | 6,089,061 | 405,131 | 1,423,036 |
| 2011-12 |  |  | 72,546,308 | 81,889,098 | 66,348,329 | Highway | 8,548,649 |  | 7,610,508 | 4,566,366 | 415,117 | 5,295,564 |
| 2012-13 | . |  | 67,556 | 79,639,864 | 64,717,418 | Fund $\dagger$ | 8,109,420 |  | 7,662,616 | 1,280,045 | 433,066 | 6,200,426 |
| 2013-14 | . |  | 62,529,035 | 78,425,493 | 47,895,056 | § 105-187.9 | 7,786,010 |  | 8,091,386 | 1,296,909 | 391,662 | 5,251,140 |
| 2014-15 | 278,798,651 | 18,314,174 | 60,822,617 | 79,306,639 | 76,009,821 | [8\% proceeds] | 7,778,989 |  | 9,419,650 | 1,099,222 | 363,844 | 5,994,123 |
| 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 |
| 2016-17 | 313,542,649 | 14,785,747 | 50,942,152 | 77,720,942 | 84,998,850 |  | 8,072,185 | 2,207,186 | 11,705,849 | 1,331,919 | 529,001 | 6,269,342 |
| 2017-18 | 316,473,111 | 18,919,593 | 46,253,208 | 76,324,655 | 80,964,235 | 10,000,000 | 8,411,479 | 6,936,152 | 12,293,181 | 1,417,611 | 473,028 | 6,737,417 |

 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
 sales tax refunds to local school administrative units and joint agencies created by interlocal agreements among local school administrative units. [§105-164.44H] Intergovernmentalinterfund transfers
Dry-Cleaning Solvent Cleanup Fund: effective April 1, 2003, until July 1, 2020, an amount equal to fifteen percent ( $15 \%$ ) of the net State sales and use taxes collected under § 105-164.4(a)(4) during the previous fiscal year is to be transferred quarterly to the Dry-Cleaning Solvent Cleanup Fund.
Beginning with 2009-10, TIMS implementation and PDP components costs are included as applicable. The transfer to the
Beginning with 2009-10, TIMS implementation and PDP components costs are included as applicable. The transfer to the Wildife Resources Fund of taxes on hunting and fishing supplies and equipment was repealed effective July 1, 2011. Beginning with 2016-17, the NC Competes Act provisions earmark the net proceeds of the sales and use tax collected on aviation gasoline and jet fuel to be annually transferred to the Highway Fund; this amount is annually appropriated from the Highway Fund to the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive aviation capital improvement projects for economic development purposes. SL 2017-57 provides that the sum of $\$ 10$ million of the taxes collected from the $8 \%$ tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date).
Distributions/State Aid Reimbursements.
Ndeo 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
Held Harmiess Payments-Repeal of local reimbursements and revenue replacement option: the 2001 General Assembly repealed local reimbursements effective July 1, 2003; he 2002 General Assembly advanced the date of the scheduled repeal to July 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose $\$ 105-521$ ( 2012 sunset extended to 2013) . The 2007 General Assembly enacted $\$ 105-523$ to hold harmess any county that does not benefit by $\$ 500,000$ annually from the exchang of a portion of the local sales and use taxes (Article 44) for the State's agreement to assume the nonfederal, nonadministrative costs of Medicaid. The value of the annual county assured benefit was reduced from $\$ 500,000$ to $\$ 375,000$ (effective July 1, 2014), from $\$ 375,000$ to $\$ 250,000$ (effective July 1,2015 ), and from $\$ 250,000$ to $\$ 125,000$ (effective July $\mathbf{1 , 2 0 1 6 ) , ~}$ prior to being eliminated (effective July 1, 2017).

## TABLE 28. -Continued

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 a 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 gros receipts derived from) certain repair, maintenance, and installation services transacted on or after March 1, 2016. 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), spirituous liquor other than mixed beverages, and aviation gasoline and jet fuel transactions. The combined general rate is the State's general rate ( $\mathbf{4 . 7 5 \%}$ ) plus the rate of local tax authorized for every county in the State ( $\mathbf{2} .25 \%$ ). [See Changes in State sales tax rates by year section for information pertaining to applicable tax rates and various taxability provisions.]
Changes in State sales tax rates by year [Information for fiscal years prior to 2003-04 retained for historical reference.]
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.
$\frac{1999-00}{\text { Effectiv }}$
Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax
2001-02
Effective October 1, 2001, the $\$ 1,500$ tax limit applicable to the sale or continuous lease or rental of noncommercial vehicles was repealed.
Effective October 16, 2001, the State general rate increased from 4\% to 4.5\%.
Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a $\mathbf{6 \%}$ 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 $\mathbf{5 \%}$ 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 $3.2 \%$ utility franchise tax rate; intrastate long distance calls were taxed at $\mathbf{6 . 5 \%}$ 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 drink 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 $\S 105-164.13(50)$.] 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 State and local rates under § 105-164.13(50).
2005-06
Effective October 1, 2005, all sales of candy are subject to the combined general State and county tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor other than mixed beverages increased to the combined general rate of $7 \%$; voice mail services became taxable as part of telecommunications services.
Effective January 1, 2006, the combined general rate of $7 \%$ sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service is taxable being subject to both the State general rate of tax and local rates
Effective January 1, 2006, sales of railway cars, locomotives, and mobile classrooms and offices became taxable at the general State rate and applicable local rates (previously taxed at the State $\mathbf{3} \%$ 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 $1 \%$ State sales tay rate) Additionaly, various types of machinery (farm, telophis (tobacco, air courier, and flight training) along with farm storage facilities and farm containers were exempted from the $1 \%$ State rate with an $\$ 80$ maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45)

## 2006-07

Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5 F). (Items were previously subject to the $1 \%$ sales or use tax or $1 \%$ privilege tax as appropriate.) Effective October 1, 2006, sales to an eligible internet data center of electricity and eligible business property to be located and used at the center were exempted from taxation ( $\$ 250$ million investment required).
Effective December 1, 2006, the State general rate decreased from $4.5 \%$ to $\mathbf{4 . 2 5 \%}$ 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. $\frac{2007-08}{\text { Effectiv }}$
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 reduce from $2.83 \%$ to $2.6 \%$; the purchase by a research and development company of certain equipment, attachments, or repair parts used in the physical, engineering, and life sciences was exempted from the State and local sales or use tax and instead was made subject to the $1 \%$ privilege tax with a maximum tax of $\$ 80$ under Article 5F, Manuacturing Fuel and Certain Machinery and Equipment Tax. Effective October 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant was further reduced from $2.6 \% \mathrm{to} 1.8 \%$, the tax ate applicable to sales of ele food, heating dwellings, and other household purposes was reduced from $2.83 \% 1.8 \%$, definion of bunded transaction set out specific taxation rules applicable for bundes 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 thrit 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 5F.
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 $1 / 4 \%$ levy authorized for county government by the 2007 General Assembly

Effective July 1,2008 , the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to
farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from $1.8 \%$ to $1.4 \%$.
Effective July 16, 2008, tangible personal property purchased with a client assistance debit card issued for disaster assistance relief by qualified entities became exempt; also, an exemption provision allowable for interior design services provided in conjunction with the sale of tangible personal property became effective,
Effective October 1, 2008, the State general rate increased from $4.25 \%$ to $4.5 \%$.
Effective January 1,2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax
2009-10
Effective July 1, 2009, the tax rate applicable to sales of electricity sold to a manufacturing industry or plant for use in connection with the operation of the industry or plant and to farmers to be used for any farming purposes other than preparing food, heating dwellings, and other household purposes was further reduced from $1.4 \%$ to $0.8 \%$.
Effective August 7, 2009, online (remote) sales involving certain click-through transactions are subject to tax. Effective September 1, 2009, the State general rate increased from 4.5\% to $5.5 \%$ (temporary increase scheduled to expire on July 1, 2011); the combined general rate increased from 7\% to 8\%.
Effective October 1, 2009, the State general rate increased from $5.5 \%$ to $5.75 \%$ as the remaining $0.25 \%$ local sales and use tax (Article 44) was repealed and simultaneously added to the State general rate. Effective January 1, 2010, the $5.75 \%$ general State rate and applicable local rates apply to the net taxable sales or gross receipts derived from certain electronically delivered or accessed digital property transactions to include: an audio work, an audiovisual work, a book, magazine, newspaper, newsletter, report, or other publication, a photograph or greeting card; magazine subscriptions are subject to tax. Also, certain computer software transactions are exempt from tax: those designed to run on an enterprise service 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 $0.8 \%$ ); such transactions are exempt from sales and use taxation. Electricity sold to a farmer for preparing food, heating dwellings, and other household purposes remains subject to the $3 \%$ rate of sales tax. Effective January 1, 2011, the definition of sales price of a rental accommodation was expanded to include any facilitation fees incurred necessary to complete the rental; purchases made by motion picture and film production companies are subject to the general State and local sales tax rates (previously such purchases were subject to the $1 \%$ privilege tax with a maximum tax of $\$ 80$ under Article 5F, Manufacturing Fuel and Certain Machinery and Equipment Tax).
2011-12
Effective July 1, 2011, the general State rate decreased from $5.75 \%$ to $\mathbf{4 . 7 5 \%}$ (the combined general rate decreased from $8 \%$ to $7 \%$ ) as result of the expiration of a temporary additional $1 \%$ State sales and use tax rate

2013-14
Effective January 1, 2014, the general State rate applies to the gross receipts derived from admission charges to an entertainment activity, the sales price of a service contract, and the sales price of each manufactured or modular home sold at retail, including all accessories attached to the manufactured or modular home when delivered to the purchaser. The following transactions are taxable at the State general rate due to repeal of their previous statutory exemption status: sales of newspapers by newspaper street vendors and by newspape carriers making door-to-door deliveres, and fifty percent ( $50 \%$ ) of the sales price of newspapers sold hrough coin-operated vending machines; nutritional supplements sold by a chiropractic physician's office to a patient as part of the patient's treatment plan; and food and prepared meals sold by institutions of higher education (private and public).
2014-15
Effective July 1, 2014, the general State rate applies to the retail sale of breads, rolls, and buns at a bakery thrift store and to certain qualifying items (products) that previously were exempt from taxation during the annual sales tax holiday (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 $\mathbf{1 , 2 0 1 4}$, are subject to the $\mathbf{7 \%}$ 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). Effective September 1, 2014, the State general rate applies to only fifty percent ( $\mathbf{5 0 \%}$ ) of 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. Effective October 1, 2014, 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
Effective 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 $\mathbf{4 . 7 5 \%}$ State sales and use tax rate (the privilege tax imposed on machinery and equipment transactions purchased by a qualifying datacenter pursuant to § 105 Article 5 F expires for sales made on or after July 1, 2015). Effective September 24, 2015, the sales price of spirituous liquor sold at retail by a distillery permit holder is subject to the $7 \%$ 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).
Effective September 30, 2015, the sales, lease, or rental of an engine to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax; an engine or a part to build or rebuild an engine for the purpose of providing an engine under an agreement to a professional motorsports racing team or a related member of a team for use in competition in a sanctioned race series is exempt from sales and use tax (exemptions expire for transactions made on or after January 1, 2020). Effective October 1, 2015, the sales price of an aircraft sold at retail is subject to the $4.75 \%$ general State rate of tax (previously 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. Each qualified jet engin sold at retail or purchased for storage, use, or consumption in this State is subject to the $4.75 \%$ general State rate of sales and use tax. The maximum use tax on a qualified jet engine purchased under a direct pay permit is $\$ 2,500$; otherwise, no maximum tax applies. Parts and accessories for use in the repair or maintenance of a qualified aircraft (or a qualified jet engine) are specifically exempt from the tax imposed on the sale at retail, and the use, storage, or consumption in this State. The sales price of (or the gross receipts) derived from a service contract applicable to a qualified aircraft (or a qualified jet engine) is exempt from taxation.
Effective January 1, 2016, the 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 $\mathbf{1 , 2 0 2 0}$ ). [The net proceeds of the tax collected on aviation gasoline and jet fuel are transferred within 75 days after the end of each fiscal year to the Highway Fund to be utilized by the Division of Aviation of the Department of Transportation for prioritized capital improvements to public airports and time-sensitive aviation capital improvement projects for economic

TABLE 28. -Continued
development purposes.] The sale at retail or the storage, use, or consumption in this State of electricity for use at a qualifying datacenter and datacenter support equipment to be located and used at the qualifying datacenter are exempt from sales and use tax. In this application, datacenter support equipment is property that is capitalized for tax purposes under the Code and is used within the provision of a service or function included in the business of an owner, user, or tenant of the datacenter. Effective March 1, 2016, the 4.75\% general State rate is levied on the 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. Motor vehicle repair, maintenance, and installation services transacted by a retailer are subject to the $4.75 \%$ general State sales and use tax excep for services (includes replacement items and repair parts) covered under a manufacturer's warranty or dealer's warranty; the sales price of (or the gross receipts derived from) a service contract sold at retail that covers the entire motor vehicle is exempt from tax. Shoe repair services, watch, clock, and jeweiry repair services, and tire recapping or retreading sales and services transacted by a retailer are subject to the $4.75 \%$ general State sales and use tax rate (sales or receipts prior to March 1, 2016 by administrative rule were permitted to be taxed at certain percentages where charges for labor and materials were not separately stated). The definition of service contract is amended to include a contract to maintain or repair tangible personal property regardless of whether the property becomes a part of or is applied to real property; additionally, a renewal of a service contract for tangible personal property where the tangible personal property becomes a part of or applied to real property prior to the effective date of the renewal is subject to sales and use tax. Installation charges made by a retailer as part of the retail sale of tangible personal property, certain digital property, and taxable services, sold at retail, are subject to the applicable rate of tax for the product, irrespective that installation charges may be separately stated by the retailer. Installation charges that are part of the gross receipts from the lease or rental of tangible personal property are subject to the applicable rate of sales and use tax, and maximum tax if applicable.
2016-17
Effective July 1, 2016, a use tax exemption is granted to a direct pay permit holder for certain boat, aircraft, and qualified jet engine charges and services: the allowable amount of the use tax exemption is the amount of the separately stated installation charges that are part of the sales price of tangible personal property or digital property. Fuel, piped natural gas, and electricity sold to a secondary metals recycler for use in recycling at its facility at which the primary activity is recycling are exempt from sales and use tax. A park model RV is classified as a motor vehicle, the sale of which is exempt from sales and use tax: the retail sale of a park model RV is subject to the highway use tax at the rate of $3 \%$ with a maximum tax of $\$ 2,000$. Effective July 11, 2016, prepaid meal plan packaging items (wrapping paper, plastic bags, cartons, paper cups, napkins, drinking straws) used for packaging, shipment, or delivery that are part of the sale and delivered with the food or prepared food provided to a person under a prepaid meal plan are exempt from sales and use tax. Effective October 1, 2016, sales of certain recycled products that are made of more than $75 \%$ by weight of recycled materials sold for use in an accepted wastewater dispersal system are exempt from sales and use tax. Effective January 1, 201 , an exemption from sales and use tax is allowed for the sales price of or the gross receipts derived from storage of a motor vehicle or towing service, provided the charge is separately stated on the invoice or other documentation provided to the purchaser at the time of the sale. Certain retail sales by certain nonprofit organizations are subject to sales and use tax: sales of items by a nonprofit civic, charitable, educational, scientific, or literary organization when the net proceeds of the sales will be given or contributed to the Stat or to one or more of its agencies or instrumentalities, or to one or more nonprofit charitable organizations, one of whose purposes is to serve as a conduit through which such net proceed will flow to the State or to one or more of its agencies or instrumentalities are taxable. Certain sales at school sponsored events are exempt from sales and use tax: sales of food, prepared food, soft drinks, candy, and other items of tangible personal property sold not for profit for or at an event that is sponsored by an elementary or secondary school when the net proceed of the sales will be given or contributed to the school or to a nonprofit charitable organization, one of whose purposes is to serve as a conduit through which the net proceeds will flow to the school are exempt. The definition of storage is amended to remove the statutory exclusions such that an item received by the purchaser or on behaff of the purchaser in the State is subject to sales and use tax even though the item is designated for ultimate use outside the State; additionally, an item purchased from outside the State that is initially stored in the State for a period of time and subsequently taken, shipped, or distributed outside the State for use is subject to sales or use tax. The 2016 General Assembly enacted various provisions affecting the sales and use tax base expansion items related to repair, maintenance, and installation [RMI] services, and service contracts: the newly enacted provisions repeal provisions for retail trade; expand the application of sales and use tax to RMI services of certain transactions for real property and certain digital property; identify specific RMI-related exemptions; clarify the application of sales and use tax to real property contracts with respect to capital improvements; grant an exemption for installation labor related to real property contracts, and expand the exemption applicable to motor vehicle service contracts. The definition of retail trade is repealed; the definition of retailer is amended to provide that the term does n include a real property contractor, but does include a person whose only business activity is providing RMI services (the $\mathbf{2 0 1 5}$ legislated provisions applied sales and use tax to RMI services for transactions made by a person engaged in retail trade as statutorily defined). The definition of service contract is expanded in accordance with the RMI services definition with regard to services rendered with respect to digital property and certain monitoring and inspection services. Service contracts for a pool, fish tank, or similar aquatic feature and a home warranty are taxable; the term does not include a single repair, maintenance, or installation service.
2017-18
The 2017 General Assembly enacted an exemption from sales and use tax for gross receipts derived from an admission charge to an entertainment activity for an event sponsored by a farmer that takes place on farmland and is related to farming activities, such as a corn maze or a tutorial on raising crops or animals (exemption provision effective retroactively to July $\mathbf{1}$, 2014). Effective July 1, 2017, an exemption from sales and use tax is allowed for sales of investment coins, investment metal bullion, and non-coin currency. An exemption from sales and use ta is allowed for sales of wastewater dispersal products that have been approved by the Department of Health and Human Services for dispersing wastewater effluent within the subsurface dispersal field in a ground absorption system. An exemption from sales and use tax is allowed for sales of equipment, or an accessory, an attachment, or a repair part for equipment that is sold to a large fulfillment facility and is used at the facility in the distribution process (excludes electricity). To qualify for the exemption, a large fulfillment facility must achieve required investment and employment levels within five years and maintain the minimum level of employment throughout its operation. If the level of investment or employment is not timely made, achieved, or maintained, the exemption provision is forfeited. Effective August 11, 2017, the Sales Tax Base Expansion Protection Act provides the Department of Revenue shall take no action to assess any tax due for a filing period beginning on or after March 1, 2016 and ending before January 1,2018 if one or more conditions set forth in the statute apply and the retailer did not receive specific written advice from the Secretary of Revenue for the transactions at issue for the laws in effect for the applicable periods. The 2017 General Assembly enacted provisions relative to a mixed transaction contract (a contract that includes both a real property contract for a capital improvement and a repair, maintenance, and installation [RMI] service that is not related to the capital improvement). If the allocated sales price of the taxable RMI services included in the mixed transaction contract is greater than $\mathbf{2 5 \%}$ of the contract price, then the $\mathbf{4 . 7 5 \%}$ general State sales and use tax rate applies to the sales price of or gross receipts derived from the taxable RMI services portion of the contract. If the allocated sales price of the taxable RMI services included in the contract is less than or equal to $25 \%$ of the contract price, then the RMI service portion of the contract and the taxable personal property, digital property, or service used to perform those services are taxable as a real property contract and not subject to the $\mathbf{4 . 7 5 \%}$ general State sales and use tax rate. The 2017 legislation increased the percentage for determining taxability of a mixed transaction contract from $10 \%$ to $\mathbf{2 5 \%}$ (effective retroactively for sales and purchases made on or after January 1, 2017). The 2017 General Assembly amended the exemption for the medical group to clarify that sales of human blood (including whole blood, plasma, and derivatives), human tissue, eyes, DNA, or an organ are exempt from sales and use tax. Also, the exemption for custom computer software was amended to clarify that the exemption from sales and use tax for custom computer software and the portion of prewritten computer software that is modified or enhanced applies if the modification or enhancement is designed and developed to specifications of a specific purchaser and the charges for the modification or enhanceme are separately stated on the invoice or similar billing document given to the purchaser at the time of the sale.
Fective June 12, 2018, the qualifying farmer and conditional farmer exemption was expanded to inc for a person who holds a qualifying farmer (or conditional farmer) exemption certificate are exempt from sales and use taxes (retroactive to January 1, 2014) The statute pertaining to admission charges to entertainment activities was amended to clarify that admission charges paid by a spectator not participating in the activity is subject to the sale and use taxes.

Figure 28.1 Growth Patterns: State Sales and Use Tax Collections and Refunds




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


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

| Tax type:[State per capita tax collections derived from gross collections] | I. State per capita personal income for calendar yeart: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|  | \$28,633 | \$30,577 | \$32,287 | \$34,241 | \$36,072 | \$37,636 | \$35,746 | \$35,592 | \$36,689 | \$38,878 | \$38,102 | \$40,005 | \$41,850 | \$42,707 | \$44,233 |
| State sales \& use tax <br> Motor fuels tax $\dagger \dagger$ Individual income tax | II. State per capita tax collections for fiscal year ended: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|  | \$553 | \$576 | \$620 | \$620 | \$614 | \$575 | \$651 | \$697 | \$618 | \$613 | \$637 | \$726 | \$757 | \$799 | \$821 |
|  | \$160 | \$167 | \$181 | \$190 | \$183 | \$173 | \$173 | \$181 | \$201 | \$203 | \$202 | \$202 | \$203 | \$199 | \$203 |
|  | \$1,067 | \$1,164 | \$1,271 | \$1,373 | \$1,411 | \$1,255 | \$1,192 | \$1,243 | \$1,282 | \$1,351 | \$1,262 | \$1,238 | \$1,309 | \$1,314 | \$1,347 |
|  | III. State per capita tax collections as a \% of per capita personal income: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| State sales \& use tax. <br> Motor fuels tax $\qquad$ <br> Individual income tax. $\qquad$ $\dagger$ †includes .25 ¢/gallon inspection tax | 1.93\% | 1.88\% | 1.92\% | 1.81\% | 1.70\% | 1.53\% | 1.82\% | 1.96\% | 1.69\% | 1.58\% | 1.67\% | 1.82\% | 1.81\% | 1.87\% | 1.86\% |
|  | 0.56\% | 0.55\% | 0.56\% | 0.55\% | 0.51\% | 0.46\% | 0.48\% | 0.51\% | 0.55\% | 0.52\% | 0.53\% | 0.51\% | 0.48\% | 0.47\% | 0.46\% |
|  | 3.73\% | 3.81\% | 3.94\% | 4.01\% | 3.91\% | 3.34\% | 3.33\% | 3.49\% | 3.49\% | 3.47\% | 3.31\% | 3.10\% | 3.13\% | 3.08\% | 3.04\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

$\dagger$ [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 $2003(\$ 28,633)$ is paired with tax collections for fiscal year ended 2004.
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: Bureau of Economic Analysis. SAINC1-Personal Income Summary: Personal Income, Population, Per Capita Personal Income, Regional Economic Accounts. March 26, 2019 release.


| PER ONE CENT (1¢) OF TAX |  |  |  |  |  | [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. <br> 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.] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fiscal year | State sales and use tax gross collections [\$] | State sales and use tax gross collections taxed at general rate [\$] | Portion of State sales and use tax gross collections taxed at general rate [\%] | State sales and use tax general rate [\%] | Computed State sales and use tax collections per 1c of $\operatorname{tax}$ [\$] |  |
| 2003- | 4,622,805,361 | 3,869,165,080 | 83.70\% | 4.5\% | 9,814,000 | General State rate: |
| 2004-05. | 4,894,933,722 | 4,111,246,661 | 83 99\% |  | 913,610,000 | The general State rate increased from 4\% to 4.5\% effective for sales made on or after October 16, 2001 |
| 2005 | 5,374,153,110 | 4,501,260,261 | 83.7 |  | 1,000,280,000 | December 1, 2006; the 2007 General Assembly enacted legislation to extend the 4.25\% rate through September 30, 2008. |
| 200 | 5,505,595,819 | 4,574,033,710 | 83.08\% | \%,4.25\% | 1,045,795,000 | Effective October 1, 2008, the rate increased to 4.5\%; effective September 1, 2009, the rate increased from 4.5\% to 5.5\% (temporary |
| 2007-08. | 5,572,264,667 | 4,581,691,663 | 82 22\% | 4.25\% | 1,078,045,000 | additional 1\% rate scheduled to expire on July 1, 2011); effective October 1, 2009, the rate increased from 5.5\% to 5.75\%; |
| 2008-09. | 5,326,508,270 | 4,301,671,153 | 80.76\% | 4.25\%,4.5\% | 975,252,000 | effective July 1, 2011, the temporary additional 1\% rate expired resulting in an applicable rate of 4.75\%. |
| 2009-10. | 6,087,041,393 | 5,013,391,493 | $8236 \%$ | 4.5\%,5.5\%,5.75\% | 927,334,000 | Effective May 1, 1999, the preferential 2\% State rate applicable to food purchased for home consumption was repealed; selected food it |
| 2010-11. | 6,620,297,200 | 5,557,791,438 | 83 95\% | 5.75\% | 966,572,000 | (dietary supplements, food sold through vending machines, prepared food, soft drinks, and candy) received various tax treatment since |
| 2011-12. | 5,945,826,703 | 4,979,958,230 | 83.76\% | 4.75\% | 1,029,396,000 | repeal and are currently subject to the general State tax rate (refer to Table 28 ). |
| 2012-13. | 5,984,311,036 | 5,005,387,259 | 83.6 | " | 1,053,766,000 | Effective January 1, 2006, the general State rate applies to the sales price of railway cars, locomotives, and mobile classrooms and offices |
| 2013-14 | 6,225,651,432 | 5,245,071,462 | 84 | , | 1,104,226,000 | (items previously subject to a preferential $\mathbf{3 \%}$ State tax rate with a $\$ 1,500$ maximum tax per article). |
| 2014-15. | 7,186,066,406 | 5,723,579,677 | 79.65\% |  | 1,204,964,000 | Effective January 1, 2014, the general State rate applies to the sales price (fifty percent [50\%] of the sales price effective September 1, 2014) |
| 2015-16.. | 7,561,719,463 | 6,098,212,775 | 80.65\% | " | 1,283,834,000 | each manufactured or modular home sold at retail, including all accessories attached to the home when delivered to the purchaser |
| 2016-17. | 8,071,402,030 | 6,620,145,273 | 82.02\% |  | 1,393,715,000 | reviously, manufactured homes were subject to a preferential $\mathbf{2 \%}$ State tax rate with a $\mathbf{\$ 3 0 0}$ maximum tax per section; modular homes |
| 2017-18... | 8,367,505,943 | 6,905,768,230 | 8253\% | " | 1,453,846,000 | eferential 2 5\% 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 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/news/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

| Business groups/units | Fiscal year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2003-2004 $\dagger$ |  | 2004-2005 |  | 2005-2006 |  | 2006-2007 |  | 2007-2008 |  |
|  | Amount $[\$]$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount $[\$]$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount $[\$]$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { \% } \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
| Business group/unit: |  |  |  |  |  |  |  |  |  |  |
| Apparel......................................................... | 127,897,863 | 2.8\% | 142,766,762 | 2.9\% | 157,105,070 | 2.9\% | 164,582,009 | 3.0\% | 166,503,664 | 3.0\% |
| Automotive: | 245,227,323 | 5.3\% | 254,507,573 | 5.2\% | 268,416,687 | 5.0\% | 294,970,807 | 5.4\% | 268,653,868 | 4.8\% |
| Motor vehicle dealers.. | 39,596,595 | 0.9\% | 40,597,056 | 0.8\% | 42,583,989 | 0.8\% | 45,734,450 | 0.8\% | 41,502,539 | 0.7\% |
| Airplanes, boats - 3\% rate................................. | 12,569,582 | 0.3\% | 11,395,303 | 0.2\% | 11,335,806 | 0.2\% | 11,951,215 | 0.2\% | 10,325,139 | 0.2\% |
| Manufactured home (mobile home) dealers............. | 3,705,412 | 0.1\% | 2,396,813 | 0.0\% | 2,626,920 | 0.0\% | 2,842,309 | 0.1\% | 2,482,915 | 0.0\% |
| Manufactured home (mobile home) [ $2 \%$ rate $\mathbf{w} / \$ 300$ maximum tax per section] | 9,055,266 | 0.2\% | 5,607,207 | 0.1\% | 5,572,123 | 0.1\% | 5,025,574 | 0.1\% | 4,901,261 | 0.1\% |
| $\dagger$ Modular home - [2\% rate; 2.5\% rate eff 1-1-04] ........ | 2,385,872 | 0.1\% | 7,032,204 | 0.1\% | 6,203,637 | 0.1\% | 6,636,691 | 0.1\% | 5,280,537 | 0.1\% |
| Other automotive............................................ | 177,914,596 | 3.8\% | 187,478,990 | 3.8\% | 200,094,212 | 3.7\% | 222,780,568 | 4.0\% | 204,161,478 | 3.7\% |
| Food.. | 698,906,710 | 15.1\% | 725,611,884 | 14.8\% | 783,417,598 | 14.6\% | 831,453,408 | 15.1\% | 876,098,237 | 15.7\% |
| Furniture. | 168,784,595 | 3.7\% | 181,087,138 | 3.7\% | 198,490,297 | 3.7\% | 208,499,382 | 3.8\% | 203,240,968 | 3.6\% |
| General merchandise.. | $\mathbf{9 0 5 , 2 2 5 , 8 4 1}$ | 19.6\% | 987,088,322 | 20.2\% | 1,089,864,576 | 20.3\% | 1,221,612,749 | 22.2\% | 1,175,496,989 | 21.1\% |
| Lumber and building material............................... | 509,484,600 | 11.0\% | 594,458,884 | 12.1\% | 665,026,475 | 12.4\% | 686,415,346 | 12.5\% | 644,616,863 | 11.6\% |
| Utility services, cable, satellite, liquor, aviation fuel........ [see Utility services group notes for imposition and effective dates of the various tax types in category] | 645,652,114 | 14.0\% | 669,470,423 | 13.7\% | 763,745,628 | 14.2\% | 855,902,217 | 15.5\% | 916,293,711 | 16.4\% |
| Unclassified..................................................... | 1,237,648,867 | 26.8\% | 1,249,760,813 | 25.5\% | 1,362,051,125 | 25.3\% | 1,190,113,490 | 21.6\% | 1,267,588,011 | 22.7\% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other-1\%...................... [see notes for changes in 2005-06] | 43,196,807 | 0.9\% | 46,272,351 | 0.9\% | 36,214,021 | 0.7\% | 2,795,484 | 0.1\% | 755,963 | 0.0\% |
| 8\% Highway use tax - motor vehicle leasing (short-term). | 40,780,642 | 0.9\% | 43,909,573 | 0.9\% | 49,821,633 | 0.9\% | 49,250,929 | 0.9\% | 53,016,394 | 1.0\% |
| Total sales and use tax collections | 4,622,805,361 | 100.0\% | 4,894,933,722 | 100.0\% | 5,374,153,110 | 100.0\% | 5,505,595,819 | 100.0\% | 5,572,264,667 | 100.0\% |

TABLE 32.- Continued

| Business groups/units | Fiscal year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2008-2009 |  | 2009-2010 |  | 2010-2011 |  | 2011-2012 |  | 2012-2013 |  |
|  | Amount $[\$]$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount $[\$]$ | $\%$ of total | Amount $[\$]$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount $[\$]$ | $\%$ of total |
| Business group/unit: |  |  |  |  |  |  |  |  |  |  |
| Apparel......................................................... | 160,766,330 | 3.0\% | 201,103,465 | 3.3\% | 228,324,220 | 3.4\% | 210,572,153 | 3.5\% | 217,286,706 | 3.6\% |
| Automotive: | 253,374,751 | 4.8\% | 298,594,153 | 4.9\% | 333,430,369 | 5.0\% | 293,295,322 | 4.9\% | 291,068,243 | 4.9\% |
| Motor vehicle dealers.. | 38,328,294 | 0.7\% | 45,651,373 | 0.7\% | 52,511,060 | 0.8\% | 46,398,619 | 0.8\% | 45,947,125 | 0.8\% |
| Airplanes, boats - 3\% rate................................. | 7,871,696 | 0.1\% | 6,742,653 | 0.1\% | 6,241,010 | 0.1\% | 6,951,088 | 0.1\% | 7,400,185 | 0.1\% |
| Manufactured home (mobile home) dealers............. | 2,587,807 | 0.0\% | 2,654,471 | 0.0\% | 2,577,280 | 0.0\% | 2,176,281 | 0.0\% | 2,024,089 | 0.0\% |
| Manufactured home (mobile home). [ $\mathbf{2 \%}$ rate $\mathbf{w} / \$ 300$ maximum tax per section] | 4,374,523 | 0.1\% | 2,793,127 | 0.0\% | 2,146,134 | 0.0\% | 2,099,181 | 0.0\% | 1,930,091 | 0.0\% |
| Modular home - 2.5\% rate | 2,878,009 | 0.1\% | 2,292,810 | 0.0\% | 1,735,914 | 0.0\% | 1,652,544 | 0.0\% | 1,683,392 | 0.0\% |
| Other automotive........................................... | 197,334,421 | 3.7\% | 238,459,719 | 3.9\% | 268,218,972 | 4.1\% | 234,017,609 | 3.9\% | 232,083,361 | 3.9\% |
| Food.. | 886,588,933 | 16.6\% | 1,055,334,447 | 17.3\% | 1,159,701,808 | 17.5\% | 1,032,532,550 | 17.4\% | 1,050,202,818 | 17.5\% |
| Furniture. | 170,867,003 | 3.2\% | 183,288,893 | 3.0\% | 197,328,858 | 3.0\% | 175,004,824 | 2.9\% | 178,706,520 | 3.0\% |
| General merchandise......................................... | 1,207,100,654 | 22.7\% | 1,424,870,188 | 23.4\% | 1,556,012,339 | 23.5\% | 1,382,986,686 | 23.3\% | 1,386,103,453 | 23.2\% |
| Lumber and building material............................... | 516,895,325 | 9.7\% | 524,953,730 | 8.6\% | 575,147,798 | 8.7\% | 532,014,339 | 8.9\% | 525,650,799 | 8.8\% |
| Utility services, cable, satellite, liquor, aviation fuel........ [see Utility services group notes for imposition and effective dates of the various tax types in category] | 961,872,971 | 18.1\% | 1,017,975,473 | 16.7\% | 999,108,470 | 15.1\% | 899,993,920 | 15.1\% | $\mathbf{9 1 0 , 5 2 8 , 8 8 7}$ | 15.2\% |
| Unclassified...................................................... | 1,121,202,386 | 21.0\% | 1,337,075,208 | 22.0\% | 1,517,969,104 | 22.9\% | 1,364,255,171 | 22.9\% | 1,367,382,387 | 22.8\% |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other-1\%. $\qquad$ [see notes for changes in 2005-06] | 125,625 | 0.0\% | 8,945 | 0.0\% | 39,005 | 0.0\% | $(4,749)$ | 0.0\% | 9,082 | 0.0\% |
| 8\% Highway use tax - motor vehicle leasing (short-term). | 47,714,293 | 0.9\% | 43,836,892 | 0.7\% | 53,235,229 | 0.8\% | 55,176,488 | 0.9\% | 57,372,140 | 1.0\% |
| Total sales and use tax collections | 5,326,508,270 | 100.0\% | 6,087,041,393 | 100.0\% | 6,620,297,200 | 100.0\% | 5,945,826,703 | 100.0\% | 5,984,311,036 | 100.0\% |

TABLE 32. - Continued

| Business groups/units | Fiscal year |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 2013-2014 $\dagger$ |  | 2014-2015 |  | 2015-2016+†† |  | 2016-2017 |  | 2017-2018 |  |
|  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ of total | Amount [\$] | $\%$ of total | Amount [\$] | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | Amount [\$] | $\%$ of total | Amount [\$] | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Apparel. | 224,340,599 | 3.6\% | 244,895,023 | 3.4\% | 257,973,768 | 3.4\% | 269,349,853 | 3.2\% | 271,528,336 | 3.2\% |
| Automotive: | 313,355,019 | 5.0\% | 347,722,128 | 4.8\% | 384,592,188 | 5.1\% | 452,875,544 | 5.4\% | 456,859,878 | 5.5\% |
| Motor vehicle dealers. | .....5.7,046,193 | 0.9\% | 77,158,857 | 1.1\% | 89,598,409 | 1.2\% | 101,675,806 | 1.2\% | 94,278,625 | 1.1\% |
| $\dagger \dagger \dagger$ Airplanes, boats - 3\% rate. | 7,330,327 | 0.1\% | 7,660,384 | 0.1\% | 8,576,440 | 0.1\% | 9,939,334 | 0.1\% | 10,917,669 | 0.1\% |
| $\dagger \dagger \dagger$ [Aircraft: 4.75\% general State rate eff 10-1-15]; aircraft primarily included in Unclassified group Manufactured home (mobile home) dealers... | .......2,330,961 | 0.0\% | 2,518,496 | 0.0\% | 2,527,811 | 0.0\% | 2,948,437 | 0.0\% | 3,224,149 | 0.0\% |
| $\dagger \dagger$ Manufactured home (mobile home)....................... | .......3,343,178 | 0.1\% | 5,812,359 | 0.1\% | 4,692,892 | 0.1\% | 5,290,615 | 0.1\% | 5,637,813 | 0.1\% |
| [ $\mathbf{2 \%}$ rate $\mathbf{w} / \$ 300$ maximum tax per section; <br> 4.75\% general State rate eff 1-1-14] |  |  |  |  |  |  |  |  |  |  |
| $\dagger \dagger$ Modular home - $\mathbf{2} .5 \%$ rate; 4.75\% general State rate eff 1-1-14] | . $2,648,294$. | ...0.0\% | ......3,406,222 | 0.0\% | 4,529,877 | 0.1\% | 4,780,002 | 0.1\% | 5,033,343 | 0.1\% |
| Other automotive............................................ | 240,656,066 | 3.9\% | 251,165,810 | 3.5\% | 274,666,758 | 3.6\% | 328,241,350 | 3.9\% | 337,768,279 | 4.0\% |
| Food. | . 1,094,730,715 | 17.6\% | 1,178,821,871 | 16.4\% | 1,252,560,636 | 16.6\% | 1,298,518,552 | 15.5\% | 1,352,930,781 | 16.2\% |
| Furniture...................................................... | 185,386,129 | 3.0\% | 198,590,003 | 2.8\% | 208,797,979 | 2.8\% | 228,039,705 | 2.7\% | 234,487,338 | 2.8\% |
| General merchandise......................................... | 1,435,156,083 | 23.1\% | 1,572,223,923 | 21.9\% | 1,678,831,885 | 22.2\% | 1,818,440,582 | 21.7\% | 1,855,176,830 | 22.2\% |
| Lumber and building material............................... | 559,344,805 | 9.0\% | 605,434,122 | 8.4\% | 648,853,884 | 8.6\% | 734,156,654 | 8.8\% | 785,299,570 | 9.4\% |
| Utility services, cable, satellite, liquor, aviation fuel........ [see Utility services group notes for imposition and effective dates of the various tax types in category] | ...9.08,938,409 | ...14.6\% | ..1,389,049,822 | 19.3\% | 1,381,869,197 | 18.3\% | 1,364,921,626 | 16.3\% | 1,372,341,214 | 16.4\% |
| Unclassified.. | 1,442,584,691 | 23.2\% | 1,583,552,992 | 22.0\% | 1,675,178,876 | 22.2\% | 1,828,703,716 | 21.9\% | 1,960,403,166 | 23.4\% |
| $\dagger \dagger \dagger[$ Aircraft: $4.75 \%$ general State rate eff 10-1-15] |  |  |  |  |  |  |  |  |  |  |
| Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - $\mathbf{1 \%}$. [see notes for changes in 2005-06] |  | - | - | - | - | - | - | - | - | - |
| 8\% Highway use tax - motor vehicle leasing (short-term). | ...61,814,982 | 1.0\% | 65,776,523 | 0.9\% | 73,061,051 | 1.0\% | 76,395,796 | 0.9\% | 78,478,830 | 0.9\% |
| Total sales and use tax collections | 6,225,651,432 | 100.0\% | 7,186,066,406 | 100.0\% | 7,561,719,463 | 100.0\% | 8,071,402,030 | 100.0\% | 8,367,505,943 | 100.0\% |

Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/news/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 The furniture category includes all transactions (including accessories) reported by merch
Data are by-product data compiled during the processing of forms 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 $4.5 \%$; effective September 1,2009 , the rate increased from $4.5 \%$ to $5.5 \%$; effective October 1,2009, the rate increased to $5.75 \%$; effective July 1,2011 , the rate decreased to $4.75 \%$.

TABLE 32. - Continued
$\mathbf{1 \%}, \mathbf{2 \%}, \mathbf{2 . 5 \%}$, and $3 \%$ tax group (as of October 1, 2015, the $3 \%$ rate applicable to the sales of 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 $\mathbf{2 . 5 \%}$ 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 and municipalities. §§ 105-164.44G] [Prior to the law change, modular homes were taxed at the $\mathbf{2 \%}$ 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 $\mathbf{1 \%}$ State rate with an $\$ 80$ maximum tax per article. Concurrently, manufacturing machinery and fuel and qualifying recycling facility equipment were exempted from the State sales tax and made subject to the new privilege tax levied under Article 5F (refer to Table 45).
2006-07 Effective July 1, 2006, sales of certain commercial logging machinery and related attachments, repair parts, lubricants, and fuel used to operate logging machinery were exempted from taxation (items are also exempt from the privilege tax under Article 5F). (Items were previously subject to the $\mathbf{1 \%}$ 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 ( $\mathbf{5 0 \%}$ ) 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 $\mathbf{3 \%}$ to $\mathbf{2 \%}$
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 $(50 \%)$ of the sales price of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50).] Effective January 1, 2004, candy was exempted from the State tax and subject to only the $\mathbf{2 \%}$ 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.
2007-08 Effective October 1,2007, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax.
2008-09 Effective January 1, 2009, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.
2014-15 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 $\mathbf{2 . 8 3} \%$ 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 $\mathbf{6 \%}$ 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 $6 \%$ State sales and use tax.
Prior to the law change, local telecommunications services were subject to a 3\% State sales tax rate and a $3.22 \%$ utility franchise tax rate; intrastate long distance calls were taxed at $6.5 \%$ and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services.
2005-06 Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and on the sales of spirituous liquor, other than mixed beverages, increased to the combined general rate of $\mathbf{7 \%}$; 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.
2007-08 Effective July $\mathbf{1 , 2 0 0 7}$, 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 $1.8 \%$ to $\mathbf{1 . 4 \%}$.
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 $\mathbf{0 . 8 \%}$. 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 1, 2014, 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.

STATE SALES AND USE TAX GROSS COLLECTIONS BY BUSINESS CLASSIFICATION

## Figure 32.1 State Sales and Use Tax Gross Collections <br> by Business Classification for Fiscal Year 2003-04 <br> Figure 32.2 State Sales and Use Tax Gross Collections <br> by Business Classification for Fiscal Year 2017-18





 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 others[Excludes refunds of local taxpaid by State agencies] $\dagger$ |  |  | All refunds <br> [Excludes refunds of local tax paid by State agencies $\dagger \dagger$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | State tax [\$] | $\qquad$ | $\begin{gathered} \text { Total tax } \dagger \dagger \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { State tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Local tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total tax } \dagger \dagger \\ {[\$]} \\ \hline \end{gathered}$ | State tax [\$] | $\qquad$ | $\begin{gathered} \text { Total tax } \dagger \dagger \\ {[\$]} \end{gathered}$ | $\qquad$ | $\qquad$ | $\begin{gathered} \hline \text { Total tax } \dagger \dagger \\ {[\$]} \\ \hline \end{gathered}$ | State tax $[\$]$ | Local tax [\$] | $\begin{gathered} \text { Total tax } \dagger \dagger \\ {[\$]} \\ \hline \end{gathered}$ |
| 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 |
| 2005-0 | 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 |
| 2016-17. | 6,653,560 | 3,042,479 | 9,696,040 | 247,749,847 | 118,884,377 | 366,634,224 | 104,707,830 | 66,321,527 | 171,029,358 | 90,160,029 | 45,808,300 | 135,968,328 | 449,271,266 | 234,056,684 | 683,327,950 |
| 2017-18.. | 2,652,712 | 1,177,358 | 3,830,070 | 252,941,945 | 120,705,203 | 373,647,148 | 114,879,642 | 72,216,236 | 187,095,878 | 48,341,648 | 21,687,514 | 70,029,163 | 418,815,947 | 215,786,312 | 634,602,259 |

Detail may not add to totals due to rounding.
$\dagger$ 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 【§ 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 revenue):
$\dagger$ Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts credited to taxpayer accounts to offset future or existing tax liability.

| $\mathbf{2 0 0 3 - 0 4}$ | $\$ 14,456,215$ | $2011-12$ | $\mathbf{\$ 3 , 5 5 5 , 0 0 9}$ |
| :--- | ---: | ---: | ---: |
| $\mathbf{2 0 0 4 - 0 5}$ | $\mathbf{1 0 , 2 4 1 , 2 5 4}$ | $2012-13$ | $\mathbf{2 , 8 2 5 , 7 2 7}$ |
| $\mathbf{2 0 0 5 - 0 6}$ | $\mathbf{3 , 0 1 3 , 5 8 4}$ | $\mathbf{2 0 1 3 - 1 4}$ | $\mathbf{3 , 7 1 6 , 1 6 6}$ |
| $\mathbf{2 0 0 6 - 0 7}$ | $\mathbf{4 , 1 2 4 , 2 8 1}$ | $2014-15$ | $\mathbf{2 , 4 5 1 , 6 4 2}$ |
| $2007-08$ | $\mathbf{3 , 3 0 3 , 1 3 7}$ | $\mathbf{2 0 1 5 - 1 6}$ | $\mathbf{2 , 1 8 8 , 8 6 8}$ |
| $\mathbf{2 0 0 8 - 0 9}$ | $\mathbf{1 , 9 0 6 , 1 4 4}$ | $\mathbf{2 0 1 6 - 1 7}$ | $\mathbf{1 , 8 7 5 , 6 3 0}$ |
| $\mathbf{2 0 0 9 - 1 0}$ | $\mathbf{2 , 1 3 3 , 6 8 6}$ | $2017-18$ | $\mathbf{1 , 7 3 4 , 0 3 2}$ |
| $\mathbf{2 0 1 0 - 1 1}$ | $\mathbf{2 , 4 3 2 , 4 7 7}$ |  |  |

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

| [Refunds are combined State and local taxes] |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Other ref |  |  |  |  |
| Fiscal year | Counties [\$] | Muni- <br> cipalities <br> [\$] | Public <br> Schools $\dagger$ <br> [\$] | Special Districts/ Authorities [\$] | U.S. Government $[\$]$ | University System [\$] | Total Other [\$] | Total [\$] |  |
| 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 second extra session of the 1996 General Assembly authorized refunds of sales and use taxes |
| 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 | to UNC Hospitals at Chapel Hill for taxes paid on or after January 1, 1997; SL 1998-212 created |
| 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 | the University of North Carolina Health Care System pursuant to § 116-37 effective |
| 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 | November 1, 1998. [The University of North Carolina Health Care System (formerly UNC |
| 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 | Hospitals at Chapel Hill)-related refunds are included in the University System amounts.] |
| 2008-09... | 56,983,541 | 64,154,598 | 20,658,916 | 7,458,198 | 4,049,026 | 11,262,406 | 22,769,630 | 164,566,685 |  |
| 2009-10.. | 49,884,770 | 61,520,991 | 17,859,179 | 7,441,093 | 4,358,917 | 9,737,770 | 21,537,779 | 150,802,719 | $\dagger$ School administrative units were first eligible to receive refunds in fiscal year 1999-00 for |
| 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 | taxes paid on or after January 1, 1998. |
| 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 | Effective for transactions on or after July 1, 2005, amounts of State sales and use tax paid |
| 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 | by local school administrative units are non refundable. |
| 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 | Refunds reflect actual payments to taxpayers and exclude any approved refundable amounts |
| 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 | credited to taxpayer accounts to offset future or existing tax liability. |
| 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 |  |
| 2016-17..... | 52,726,234 | 76,559,352 | 18,104,922 | 6,010,610 | 4,311,614 | 13,316,627 | 23,638,851 | 171,029,358 |  |
| 2017-18..... | 60,192,406 | 80,168,427 | 18,709,215 | 11,803,422 | 780,678 | 15,441,730 | 28,025,831 | 187,095,878 | 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


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 entityl.
 allowed an entity under this subsection for the State's fiscal year may not exceed $\$ 13,300,000$ (effective July 1,2014 and applies to purchases made on or after that date).
 video programming, or a prepaid meal plan.
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.
a qualified 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 number of claims filed. Claims for refund are filed semiannually. The claim for refund of sales and use taxes paid during the first semiannual period (January 1 through June 30 ) is due to be filed by October 15th of the same year; the claim for refund for the second semiannual period (July 1 through December 31) is due to be filed by April 15th of the following year. Claims for refund may be filed within three (3) years after the due date 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).



## 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 otal

| $\begin{gathered} \text { Fiscal year } \\ 2003-04 \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \hline \text { Fiscal year } \\ 2004-05 \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \hline \text { Fiscal year } \\ 2005-06 \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \hline \text { Fiscal year } \\ 2006-07 \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \text { Fiscal year } \\ 2007-08 \\ \hline \end{gathered}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Clai | mants | Refunds issued |  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  | Claimants |  | Refunds issued |  |
| [\#] | $\%$ of total | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\%$ of total | [\#] | $\%$ of total | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\%$ of total | [\#] | $\%$ of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { total } \end{gathered}$ | [\#] | $\%$ of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | [\#] | $\%$ of total | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ of total |
| 85 | 52.1\% | 165,334,188 | 75.9\% | 871 | 46.0\% | 192,820,322 | 74.9\% |  | 45.2\% | 218,960,776 | 76.3\% |  | 41.8\% | 213,403,836 | 76.9\% | 81 | 43.1\% | 195,557,648 | 78.4\% |
| 15 | 9.2\% | 39,792,494 | 18.3\% | 24 | 12.7\% | 49,624,545 | 19.3\% | 26 | 14.0\% | 48,522,414 | 16.9\% | 27 | 14.7\% | 45,589,406 | 16.4\% | 27 | 14.4\% | 36,243,729 | 14.5\% |
| 8 | 4.9\% | 1,463,994 | 0.7\% | 11 | 5.8\% | 2,274,013 | 0.9\% | 6 | 3.2\% | 1,091,641 | 0.4\% | 7 | 3.8\% | 1,325,592 | 0.5\% | 8 | 4.3\% | 1,374,928 | 0.6\% |
| 12 | 7.4\% | 2,299,304 | 1.1\% | 15 | 7.9\% | 2,710,671 | 1.1\% | 22 | 11.8\% | 5,852,296 | 2.0\% | 17 | 9.2\% | 3,904,682 | 1.4\% | 19 | 10.1\% | 4,199,828 | 1.7\% |
| 21 | 12.9\% | 5,096,678 | 2.3\% | 30 | 15.9\% | 6,774,471 | 2.6\% | 28 | 15.1\% | 7,658,259 | 2.7\% | 32 | 17.4\% | 8,037,225 | 2.9\% | 29 | 15.4\% | 6,745,371 | 2.7\% |
| 22 | 13.5\% | 3,949,407 | 1.8\% | 22 | 11.6\% | 3,276,563 | 1.3\% | 20 | 10.8\% | 4,876,823 | 1.7\% | 24 | 13.0\% | 5,072,427 | 1.8\% | 24 | 12.8\% | 5,202,672 | 2.1\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

 $\xrightarrow{\text { Total }}$ 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.
$\S \mathbf{1 0 5 - 1 6 4 . 1 4 ( b ) ~ p r o v i d e s ~ f o r ~ s e m i a n n u a l ~ r e f u n d s ~ t o ~ n o n p r o f i t ~ e n t i t i e s ~ o f ~ s a l e s ~ a n d ~ u s e ~ t a x e s ~ p a i d ~ o n ~ d i r e c t ~ p u r c h a s e s ~ o f ~ t a n g i b l e ~ p e r s o n a l ~ p r o p e r t y ~ a n d ~ c e r t a i n ~ s e r v i c e s ~ f o r ~ u s e ~ i n ~ c o n d u c t i n g ~ t h e i r ~ n o n p r o f i t ~}$ 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].
 refund of local sales and use tax allowed an entity under this subsection for the State's fiscal year may not exceed $\mathbf{\$ 1 3 , 3 0 0 , 0 0 0}$ (effective July $\mathbf{1}$, 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 § 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.
$\cdot$ 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.


 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).

[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 | $\begin{gathered} \hline \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2004-2005 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2005-2006 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2008-2009 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2009-2010 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2010-2011 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2012-2013 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2014-2015 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2015-2016 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2016-2017 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2017-2018 } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alamance.. | 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 | 104,182,594 | 109,931,948 | 114,944,276 |
| exa | 4,654,719 | 4,918,836 | 4,947,818 | 5,263,218 | 4,647,721 | 4,569,335 | 6,894,419 | 7,914,559 | 7,328,458 | 7,213,980 | 7,241,734 | 7,621,510 | 8,242,513 | 8,907,291 | 9,435,74 |
| Allegha | 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 | 3,207,631 | 3,490,150 | 3,627,843 |
| Anson | 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 | 6,963,561 | 7,055,507 |
| Ashe. | 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 | 12,091,477 | 12,428,987 |
| Avery. | 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 | 10,115,05 | 10,811,333 | 11,866,454 | 12,763,506 |
| Beaufo | 13,306 | 15,126,932 | 15,075,070 | 15,678,215 | 15,585,107 | 15,532,098 | 19,498,406 | 21,267, | 19,527,422 | 18,182,982 | 17,723,570 | 20,585 | 20,671,918 | 21,414,315 | 22,027,127 |
| Berti | 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 | 4,052,515 | 4,401,156 |
| lad | 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 | 10,080,681 | 10,735,923 |
| Brunswic | 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 | 76,988,960 | 81,990,963 |
| Bunc | 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 | 244,853,027 | 259,359,218 |
| Burke | 18,038, | 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 | 28,763,55 | 30,961,281 | 32,398,980 | 33,930,871 |
| C | 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 | 160,346,789 | 165,040,522 |
| Caldv | 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 | 27,105,754 | 27,816,218 |
| Camde | 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 | 2,399,079 | 2,499,712 |
| Cartere | 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 | 53,150,812 | 56,116,308 |
| Casw | 1,315, | 1,425,147 | 1,360,6 | 1,366,127 | 1,315,052 | 1,331,018 | 2,321,666 | 2,872,9 | 2,835,167 | 2,437,18 | 2,544,020 | 2,798,32 | 2,819,956 | 3,018,330 | 3,517,701 |
| Cataw | 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 | 109,918,094 | 112,502,474 |
| Chath | 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 | 22,742,78 | 25,770,378 | 27,695,060 | 28,797,489 |
| Cherokee. | 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 | 13,874,849 | 14,866,529 |
| Chowan... | 3,070,84 | 3,061,263 | 3,403,699 | 3,704,208 | 3,368,527 | 3,120,013 | 4,808,715 | 5,400,857 | 4,744,508 | 4,650,86 | 4,861,841 | 4,953,42 | 5,580,185 | 5,846,652 | 6,030,538 |
| Clay | 2,057 | 2,393,731 | 2,551,593 | 2,3 | 2,305,630 | 2,120,799 | 2,989,700 | 3,212,87 | 2,827,691 | 2,761,502 | 3,096,452 | 3,159, | 3,348,111 | 3,271,372 | 3,596,231 |
| Cleveland | 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 | 38,185,05 | 38,815,664 | 44,399,933 | 49,024,835 |
| C | 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 | 16,224,66 | 16,929,125 | 18,620,911 | 19,458,156 |
| Craven. | 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 | 50,026,910 | 51,241,292 |
| Cumberland | 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 | 183,530,39 | 192,711,533 | 192,897,696 |
| Curri | 9,007, | 9,352,254 | 10,299,573 | 42, | 910,026 | 9,908,895 | 15,813,782 | 19,18 | 18,508,365 | 18,862,555 | 19,091,309 | 9,807,22 | 0,909,32 | 22,485,19 | 24,552,403 |
| Dare | 46,954,220 | 49,883,302 | 51,604,582 | 52,824,658 | 50,609,715 | 50,866,855 | 52,554,877 | 63,416,314 | 56,770,905 | 56,720,164 | 57,830,610 | 60,926,951 | 64,379,053 | 70,661,477 | 73,855,485 |
| Davids | 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 | 60,077,560 | 61,407,118 |
| Davie. | 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 | 15,668,026 | 15,531,282 |
| Dupl | 8,595,800 | 9,456,290 | 10,304,947 | 10,387,751 | 9,974,983 | 10,754,083 | 14,267,834 | 16,449,812 | 14,988,559 | 15,681,485 | 15,788,343 | 16,086,688 | 17,289,246 | 19,068,566 | 18,804,856 |
| Durh | 148,458 | 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 | 327,695,905 | 342,566,859 |
| Edgecom | 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 | 16,804,379 | 17,039,765 |
| Forsyth | 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 | 255,416,903 | 255,997,375 |
| Franklin | 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 | 18,726,895 | 19,808,493 |
|  | 56,133,35 | 59,537,286 | 59,261,914 | 65,186,665 | 62,889,322 | 62,094,275 | 76,408,539 | 85,424,289 | 78,961,861 | 75,622,149 | 78,014,281 | 85,624,816 | 92,604,260 | 100,306,301 | 103,863,209 |
|  | 580,021 | 657,759 | 662,141 | 619,181 | 648,341 | 686,390 | 1,197,645 | 1,320,1 | 1,187,862 | 1,276,286 | 1,360,668 | 1,455,20 | 1,550,21 | 1,702,271 | 1,752,35 |
| Grah | 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 | 3,302,190 | 3,277,814 |
| Granv | 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 | 16,749,085 | 16,693,993 |
| Greene. | 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 | 3,047,168 | 3,217,710 |
|  | 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 | 350,458,005 | 354,025,588 |
| Halifa | 12,990,322 | 14,376,930 | 14,589,787 | 15,491,974 | 14,269,835 | 15,117,952 | 19,354,892 | 21,175,911 | 19,660,364 | 19,420,364 | 20,102,529 | 21,457,464 | 21,892,455 | 23,465,340 | 24,551,560 |
| Harne | 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 | 41,159,323 | 43,307,067 |
| Haywood | 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 | 33,794,395 | 34,787,116 |
| Henderson... | 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 | 57,447,949 | 60,301,491 |
| Hertford.. | 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 | 10,262,833 | 10,603,013 |
| Hok | 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 | 9,006,758 | 10,166,210 |
| Hyde. | 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 | 2,911,602 | 2,898,857 |
| Ired | 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 | 108,840,847 | 111,674,189 |
| Jackson... | 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 | 23,233,661 | 24,807,228 |

TABLE 36A. - Continued

| County | $\begin{gathered} \hline \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2004-2005 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2005-2006 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2008-2009 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2009-2010 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2010-2011 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2012-2013 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2014-2015 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2015-2016 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2016-2017 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2017-2018 \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Johnston.. | 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 | 73,555,615 | 82,614,182 | 87,255,60 |
| Jone | 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 | 1,413,005 | 1,934,157 | 2,20 |
| Lee. | 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 | 36,460,827 | 37,470,32 |
| Lenoi | 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 | 24,103,856 | 25,727,798 | 26,7 |
| Lincoln | 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 | 35,299,469 | 37,076,56 |
| Macon. | 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 | 23,965,508 | 25,053,72 |
| Mad | 1,756,165 | 1,861,746 | 2,215,281 | 2,420,997 | 2,385,887 | 2,432 | 3,718,906 | 4,104,297 | 3,673,912 | 3,769,894 | 3,841,138 | 4,081,372 | 4,577,223 | ,005,682 | 5,2 |
| Martin | 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 | 9,014,834 | 9,460,051 | 9,62 |
| McDow | 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 | 15,188,101 | 16,638,989 | 16,75 |
| Mecklenburg... | 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 | 1,013,529,923 | 1,057,219,43 |
| Mitchell. | 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 | 6,075,04 | 6,198,124 | 6,636,205 | 6,943 |
| Montg | 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 | 8,057,972 | , |
| Moor | 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 | 59,391,709 | $\mathbf{6 0 , 2 8}$ |
| Nash | 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 | 47,129,856 | 49,953,237 | 51, |
| New Hanover. | 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 | 209,055,147 | 213,551,95 |
| Nort | 1,469,846 | 1,380,579 | 1,718,317 | 1,650,077 | 1,652,055 | 1,579,325 | 3,106,994 | 3,570,322 | 3,173,697 | 3,775,487 | 3,495,064 | 3,669,086 | 4,384,107 | 4,331,880 | 5,2 |
| nsl | 43,126,68 | 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 | 94,385,519 | 97,3 |
| Orang | 38,380 | 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 | 74,763,224 | 82,256,872 | 84, |
| Paml | 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 | 4,182,812 | 4,3 |
| Pasquotank. | 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 | 22,739,496 | 22,680,453 |
| Pende | 7,085 | ,036,688 | 10,110,839 | 10,801,981 | 10,294,680 | ,548,42 | 12,659,920 | 15,179,600 | 13,995,973 | 4,047,582 | 4,937,353 | 7,138,422 | 19,248,852 | 21,703,430 | 23,249,66 |
| Perq | 1,347 | 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 | 3,283,044 | 2,838,18 |
| Per | 9,123,761 | 10,033,226 | 10,256,924 | 11,163,690 | 11,259,043 | 11,038 | 12,634,224 | 13,926,639 | 12,841,580 | 12,127,854 | 2,846,891 | 13,441,779 | 14,103,846 | 14,859,432 | 15,910 |
| Pitt | 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 | 110,989,308 | 112,320,95 |
| Polk. | 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 | 6,380,258 | 7,027,75 |
| Rand | 29,249,755 | 29,648,174 | 30,429,444 | 3,826,08 | 1,685,956 | 32,683,13 | ,473,266 | 8,254,281 | 41,952,821 | 1,068,771 | ,852, | ,486,452 | ,654,9 | 4,553,61 |  |
| Rich | 10,122 | 11,392,005 | 11,072,021 | 10,981,119 | 10,836,212 | 11,4 | 15,234,467 | 16,786,222 | 15,384,781 | 14,119,346 | 13,735,576 | 5,938,801 | 17,042,125 | 8,192,012 | 18,307,16 |
| Robeson | 25,8 | 27,361, | 28,646,668 | 31,460,218 | ,148,270 | 3198,421 | 9,922,251 | 45,055,895 | 40,607,829 | 40,225,020 | 40,842,785 | 44,132,288 | 47,689,084 | 50,444,018 | 0, |
| Rockingh | 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 | 29,719,054 | 31,906,656 | 31,854,61 |
| Rowan. | 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 | 61,198,378 | 61,928,37 |
| Ruther | 15,396,15 | 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 | 24,778,657 | 29,004,461 | 27,249,45 |
| Samp | 12,557, | 13,273,39 | 13,978,769 | 14,025,350 | 12,67 | 12,2 | 17,825,671 | 20,269,931 | 18,245,385 | 17,576,839 | 18,153,285 | 19,770,048 | 21,753,001 | 22,727,89 | 22, |
| Scotlan | 9,963,112 | 10,617,590 | 10,799,784 | 10,977,329 | 10,408,995 | 10,795,475 | 13,103,546 | 13,525,821 | 11,612,451 | 11,011,864 | 11,428,770 | 12,006,773 | 12,728,664 | 14,098,539 | 15, |
| Stanly | 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 | 26,814,17 | 27,8 |
| Stokes. | 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 | 10,774,330 | 11,782,87 |
| Surr | 24,119,999 | 25,613,70 | 27,538,711 | 29,117,015 | 26,840,713 | 27,853,49 | 36,411,056 | 40,344,276 | 34,358,847 | 34,555,562 | 35,291,172 | 37,251,195 | 39,562,242 | 42,385,38 | 42,426,02 |
| Swain. | 2,283, | 2,430,5 | 2,777,305 | 3,145 | 3,267,663 | 3,373, | 4,908 | 5,171,307 | 4,542,309 | 4,329,227 | 4,496,817 | 5,036,337 | 5,907,419 | 6,57 | 6,85 |
| Transylv | 8,484,33 | 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 | 14,277,505 | 15,727,09 | 16,4 |
| Tyrrell. | 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 | 1,018,24 | 1,216,75 |
| Union... | 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 | 96,256,708 | 98,555,55 |
| Vance. | 13,096, | 13,453,676 | 13,819,962 | 15,236, | 13,373,141 | 13,633,79 | 19,184,010 | 19,672,553 | 17,488,323 | 16,677,88 | 17,418,810 | 18,242 | 19,842,352 | 20,699 | 20,237,97 |
| Wak | 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 | 760,914,052 | 870,5 |
| Warren. | 1,818,85 | 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 | 3,484,427 | 3,687,02 | 3,868 |
| Washingto | 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 | 3,492,061 | 5,837,58 | 4,928,03 |
| Watauga. | 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 | 40,572,073 | 41,609,42 |
| Way | 36,551,75 | 38,867,995 | 41,352,078 | 43,145,507 | 40,645,424 | 42,012,744 | 45,639,283 | 51,860,367 | 49,380,014 | 46,484,317 | 46,529,330 | 49,999,99 | 52,359,003 | 55,672,318 | 5,9 |
| Wilkes | 17,806,05 | 18,107,593 | 17,993,873 | 18,678,764 | 17,853,508 | 16,790,70 | 22,107,115 | 24,964,380 | 23,333,167 | 22,742,134 | 24,323,804 | 24,429,093 | 25,243,824 | 28,523,13 | 30, |
| Wilson | 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 | 43,454,591 | 48,317,740 | 47,088,02 |
| Yadki | 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 | 9,441,384 | 10,276,851 | 10,202,12 |
| Yancey ......... | 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 | 5,692,787 | 5,915,37 |
| Unallocated. | 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 | 371,651,521 | 375,097,85 |
| Statewide totals | 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 | 6,630,084,608 | 6,916,685,89 |
| Utility services. | 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 | 1,364,921,626 | 1,372,341, |
| 8\% hwy use tax | 40,780,642 | 43,909,573 | 49,821,633 | 49,250,929 | 53,016,394 | 47,714,293 | 43,836,892 | 53,235,22 | 55,176,488 | 57,372,140 | 61,814,982 | 65,776,52 | 73,061,0 | 76,395,7 | 78,478,83 | | Totals...... | $4,622,805,362$ | $4,894,933,722$ |
| :--- | :--- | :--- |
| ail may not add to totals due to rounding. |  |  |

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

## 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: YEAR OVER YEAR PERCENT CHANGE IN GROSS COLLECTIONS BY COUNTY

| County | 05/04 | 06/05 | 07/06 | 08/07 | 09/08 | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 | 17/16 | 18/17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alamance.. | 4.5\% | 7.9\% | 11.5\% | 3.7\% | 1.9\% | 14.4\% | 20.2\% | -8.0\% | -1.0\% | 9.3\% | 9.9\% | 9.4\% | 5.5\% | 4.6\% |
| Alexander | 5.7\% | 0.6\% | 6.4\% | -11.7\% | -1.7\% | 50.9\% | 14.8\% | -7.4\% | -1.6\% | 0.4\% | 5.2\% | 8.1\% | 8.1\% | 5.9\% |
| Allegh | 12.3\% | 14.2\% | 8.4\% | 2.0\% | -14.1\% | 14.5\% | 17.7\% | -15.9\% | -7.9\% | 5.0\% | 6.5\% | 2.6\% | 8.8\% | 3.9\% |
| Anson. | 2.1\% | 9.2\% | 2.1\% | -3.9\% | 1.0\% | 26.8\% | 13.1\% | -12.0\% | -0.8\% | 8.5\% | 1.8\% | 10.1\% | 8.0\% | 1.3\% |
| Ashe. | 2.5\% | 4.2\% | 15.1\% | 0.3\% | -2.9\% | 25.7\% | 13.8\% | -12.2\% | -5.1\% | 3.0\% | 8.9\% | 12.9\% | 10.9\% | 2.8\% |
| Avery.. | 5.3\% | 9.2\% | 13.5\% | 0.0\% | -11.1\% | 34.8\% | 12.0\% | -16.2\% | -0.6\% | 6.8\% | 10.1\% | 6.9\% | 9.8\% | 7.6\% |
| au | 13.7\% | -0.3\% | 4.0\% | -0.6\% | -0.3\% | 25.5\% | 9.1\% | -8.2\% | -6.9\% | -2.5\% | 16.1\% | 0.4\% | 3.6\% | 2.9\% |
| Berti | 11.3\% | 40.6\% | -27.3\% | -2.9\% | 3.5\% | 92.2\% | 13.1\% | -11.9\% | 6.5\% | 3.6\% | 9.7\% | 2.4\% | 4.8\% | 8.6\% |
| Bladen. | 1.0\% | -2.3\% | -3.5\% | -12.0\% | 5.4\% | 62.8\% | 12.6\% | -9.6\% | 1.5\% | 1.7\% | 1.9\% | 2.8\% | 8.9\% | 6.5\% |
| Brunswick.. | 10.5\% | 11.3\% | 9.8\% | -3.1\% | -1.4\% | 24.4\% | 14.9\% | -9.6\% | 4.5\% | 7.7\% | 10.2\% | 7.7\% | 11.7\% | 6.5\% |
| Buncombe.. | 10.2\% | 8.8\% | 11.6\% | -4.5\% | -5.6\% | 18.4\% | 14.8\% | -10.8\% | 8.0\% | 4.4\% | 13.3\% | 9.2\% | 9.2\% | 5.9\% |
| Burke. | 0.1\% | 2.8 | 3.4\% | 0.3 | -2.7\% | 33.0\% | 14.2 | -13.4 | 3.2\% | 6.1 | 6.7\% | 7.6\% | 4.6\% | 4.7\% |
| Cabarr | 12.0\% | 7.6\% | 8.8\% | -3.8\% | 1.6\% | 32.9\% | 10.7\% | -6.1\% | 4.4\% | 6.0\% | 9.7\% | 9.0\% | 8.7\% | 2.9\% |
| Caldw | 1.2\% | 4.7\% | 6.3\% | 0.8\% | 1.8\% | 20.1\% | 10.9\% | -9.0\% | -4.7\% | 5.4\% | 13.3\% | 2.1\% | -0.5\% | 2.6\% |
| Camden.... | 8.7\% | 56.7\% | -3.2\% | 2.3\% | -11.9\% | 70.3\% | 23.1\% | -18.2\% | -3.2\% | -3.2\% | -1.1\% | 13.7\% | -7.3\% | 4.2\% |
| C | 7.1\% | 9.6\% | 4.3\% | -4.7\% | -0.2\% | 20.0\% | 11.0\% | -9.3\% | -3.4\% | 5.8\% | 7.7\% | 6.5\% | 7.3\% | 5.6\% |
| Cas | 8.3\% | -4.5\% | 0.4\% | -3.7\% | 1.2\% | 74.4\% | 23.7\% | -1.3\% | -14.0\% | 4.4\% | 10.0\% | 0.8\% | 7.0\% | 16.5\% |
| Cataw | 5.2 | 5.8 | 8.4\% | -2.9\% | -7.0\% | 21.3\% | 11.5\% | -13.6\% | -2.6\% | 3.5\% | 8.5\% | 7.9\% | 9.3\% | 2.4\% |
| Chatham | 5.0\% | 2.1\% | 26.1\% | -0.4\% | -3.4\% | 43.2\% | 15.0\% | -12.8\% | 2.8\% | 7.8\% | 12.4\% | 13.3\% | 7.5\% | 4.0\% |
| Cherokee | 9.7\% | 12.9\% | 8.0\% | -14.0\% | -1.9\% | 5.4\% | 9.5\% | -13.8\% | -3.7\% | 2.2\% | 9.6\% | 7.6\% | 11.8\% | 7.1\% |
|  | -0.3\% | 11.2\% | 8.8\% | -9 | -7.4\% | 4.1\% | 12.3\% | 2.2\% | .0\% | 4.5\% | .9\% | 12.7\% | 4.8\% | 3.1\% |
| Clay. | 16.3 | 6.6\% | -6.8\% | -3.1\% | -8.0\% | 41.0\% | 7.5\% | -12.0\% | -2.3\% | 12.1\% | 2.1\% | 6.0\% | -2.3\% | 9.9\% |
| Cleve | 5.0\% | 3.9 | 4.0\% | -2.1\% | 4.3\% | 8.6\% | 19.8\% | -8.7\% | -1.2\% | -1.1\% | 14.2\% | 1.7\% | 14.4\% | 10.4\% |
| Colum | 8.1\% | 2.6\% | 3.2\% | -5.5 | 3.0\% | 19.4\% | 10.4\% | -13.8\% | 2.8\% | 1.6 | 1.0\% | 4.3\% | 10.0\% | 4.5\% |
| Craven... | 7.4\% | 9.7\% | 3.5\% | -5.4\% | 9.2\% | 25.3\% | 5.3\% | -8.4\% | -4.9\% | -0.3\% | 7.1\% | 7.8\% | 6.2\% | 2.4\% |
| Cumberl | 7.3\% | 3.9\% | 7.0\% | -2.4\% | 7.2\% | 38.0\% | 12.6\% | -12.0\% | -1.1\% | -1.4\% | 5.3\% | 4.2\% | 5.0\% | 0.1\% |
| Curr | 3.8\% | 10.1\% | -2.5\% | -1.3 | 0.0\% | 59.6\% | 21.3\% | -3.5\% | 1.9\% | 1.2 | 3.7\% | 5.6\% | 7.5\% | 9.2\% |
| Dare | 6.2 | 3.5 | 2.4\% | -4.2\% | 0.5\% | 3.3\% | 20.7\% | -10.5\% | -0.1\% | 2.0\% | 5.4\% | 5.7\% | 9.8\% | 4.5\% |
| David | 6.4\% | 5.2\% | 6.1\% | -4.9\% | -1.7\% | 14.3\% | 11.8\% | -9.6\% | -2.4\% | 3.6\% | 14.8\% | 9.6\% | 8.0\% | 2.2\% |
| Davie... | 9.9\% | 16.5\% | 13.5\% | -3.6\% | 3.5\% | 21.9\% | 7.5\% | -10.9\% | 14.7\% | 8.7\% | 2.5\% | 4.6\% | 9.8\% | -0.9\% |
| Dupl | 10.0\% | 9.0\% | 0.8\% | -4.0\% | 7.8\% | 32.7\% | 15.3\% | -8.9\% | 4.6\% | 0.7\% | 1.9\% | 7.5\% | 10.3\% | -1.4\% |
| Durham | 6.8\% | 3.9 | 1.0 | -4.8 | 1.5\% | 33.6\% | 11.8 | -10.3\% | 8.8\% | 11.9\% | 10.8\% | 5.9\% | 6.6\% | 4.5\% |
| Edgecomb | 3.0\% | 0.5 | 8.8 | 1.7 | 3.1\% | 15.7\% | 16.0\% | -8.7\% | -10.0\% | 7.6\% | 0.7\% | 2.3\% | 7.4\% | 1.4\% |
| Forsyth. | 6.8\% | 4.8\% | 3.0\% | -1.8\% | -6.4\% | 17.6\% | 13.7\% | -11.4\% | -2.5\% | 2.0\% | 8.9\% | 8.0\% | 8.9\% | 0.2\% |
| Franklin. | 14.6\% | 19.6\% | 6.2\% | -9.9\% | -8.0\% | 10.2\% | 10.5\% | -7.3\% | 1.6\% | 5.5\% | 11.4\% | 10.5\% | 10.3\% | 5.8\% |
|  | 6.1\% | -0.5\% | 10.0\% | -3.5 | 3\% | 23.1\% | 11.8\% | -7.6\% | -4.2\% | 3.2\% | 9.8\% | 8.2\% | 8.3\% | 3.5\% |
| Gate | 13.4\% | 0.7\% | -6.5\% | 4.7\% | 5.9\% | 74.5\% | 10.2\% | -10.0\% | 7.4\% | 6.6\% | 6.9\% | 6.5\% | 9.8\% | 2.9\% |
| Graham | 4.9\% | 14.7\% | 11.0\% | -2.5\% | -8.0\% | 31.5\% | 12.0\% | -5.4\% | 5.6\% | -2.4\% | 1.2\% | 10.2\% | 21.2\% | -0.7\% |
| Granv | 3.5\% | 8.5\% | -1.2\% | -8.2\% | 5.3\% | 36.0\% | 9.1\% | -11.0\% | 1.7\% | 5.2\% | 12.4\% | 4.4\% | 10.5\% | -0.3\% |
| Greene....... | 11.1\% | 1.6\% | 10.3\% | -7.5\% | -2.2\% | 50.5\% | 14.8\% | -4.6\% | -8.1\% | 4.8\% | 7.8\% | 6.6\% | -1.4\% | 5.6\% |
| Gu | 8.3\% |  | 5.6\% | -1.1\% | -4.6\% | 8.5\% | 14.9\% | -11.1\% | -1.9\% | 4.0\% | 9.9\% | 4.0\% | 9.7\% | 1.0\% |
| Halif | 10.7\% | 1.5\% | 6.2 | -7.9\% | 5.9\% | 28.0\% | 9.4\% | -7.2\% | -1.2\% | 3.5\% | 6.7\% | 2.0\% | 7.2\% | 4.6\% |
| Harnett | 12.2\% | 5.7\% | 7.7\% | -5.8\% | 0.8\% | 30.3\% | 13.0\% | -11.4\% | 2.2\% | 5.1\% | 15.7\% | 11.0\% | 10.0\% | 5.2\% |
| Haywood.... | 2.1\% | 10.6\% | 8.6\% | -0.8\% | -7.7\% | 26.9\% | 8.7\% | -11.9\% | 2.2\% | .0\% | 11.2\% | 5.7\% | 6.0\% | 2.9\% |
| Henderson... | 4.9\%\| | 1.3\% | 7.4\% | -4.1\% | -4.6\% | 19.1\% | 11.0\% | -13.9\% | 7.8\% | 2.5\% | 9.2\% | 11.0\% | 9.5\% | 5.0\% |
| Hertfor | 8.1\% | 0.6\% | -5.1\% | -14.9\% | 6.5\%\| | 19.8\% | 21.3\% | -6.5\% | -2.9\% | 3.3\% | 2.8\% | 1.1\% | 3.8\% | 3.3\% |
| Hoke... | 16.3\% | 14.3\% | -9.2\% | -5.9\% | 3.6\% | 91.7\% | 31.9\% | -14.5\% | 16.2\% | -1.1\% | 3.8\% | 5.0\% | 7.4\% | 12.9\% |
| Hyde...... | 1.2\% | 4.1\% | 6.0\% | 10.3\% | -9.0\% | 30.7\% | 16.9\% | -12.3\% | -6.6\% | 7.2\% | 3.0\% | 5.6\% | 2.9\% | -0.4\% |
| Iredell.. | 12.3\% | 11.8\% | 7.1\% | -4.1\% | -6.8\% | 16.6\% | 13.3\% | -5.1\% | -4.4\% | 5.4\% | 11.1\% | 5.8\% | 8.8\% | 2.6\% |
| Jackson....... | 9.6\% | 5.7\% | 20.3\% | -4.0\% | -4.3\% | 25.2\% | 8.0\% | -10.8\% | -1.0\% | 8.0\% | 12.7\% | 3.1\% | 13.9\% | 6.8\% |

TABLE 36B. -Continued

| County | 05/04 | 06/05 | 07/06 | 08/07 | 09/08 | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 | 17/16 | 18/17 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Johnston..... | 10.0\% | 6.7\% | 6.7\% | -5.7\% | -3.0\% | 31.4\% | 11.5\% | -10.7\% | 1.8\% | 4.3\% | 9.3\% | 6.6\% | 12.3\% | 5.6\% |
| Jones | 2.1\% | -2.1\% | -1.4\% | -6.0\% | -0.2\% | 50.2\% | 6.1\% | -4.9\% | -14.1\% | 2.9\% | -2.3\% | 3.1\% | 36.9\% | 14.2\% |
| Lee. | 6.6\% | 4.7\% | 2.6\% | -2.3\% | -3.7\% | 19.5\% | 20.3\% | -8.3\% | -2.5\% | -0.4\% | 5.9\% | 10.3\% | 10.2\% | 2.8\% |
| Lenoir | 0.7\% | 6.1\% | -1.1\% | -4.0\% | -1.9\% | 21.6\% | 8.2\% | -10.4\% | -5.0\% | 1.3\% | -0.2\% | 5.0\% | 6.7\% | 4.0\% |
| Lincoln.. | 6.4\%! | 8.8\% | 10.4\% | -2.5\% | -1.5\% | 23.3\% | 9.2\% | -11.2\% | -0.4\% | 8.7\% | 12.3\% | 8.4\% | 16.9\% | 5.0\% |
| Macon | 9.9\% | 6.2\% | 7.4\% | -4.9\% | -8.2\% | 13.4\% | 9.2\% | -12.2\% | 2.3\% | 2.8\% | 7.0\% | 6.1\% | 12.9\% | 4.5\% |
| Madison | 6.0\% | 19.0\% | 9.3\% | -1.5\% | 2.0\% | 52.9\% | 10.4\% | -10.5\% | 2.6\% | 1.9\% | 6.3\% | 12.1\% | 9.4\% | 5.3\% |
| Martin. | -6.0\% | 6.0\% | 7.7\% | 8.9\% | 12.0\% | 28.2\% | 8.9\% | -7.4\% | -7.3\% | 0.0\% | 2.8\% | 0.5\% | 4.9\% | 1.7\% |
| McDowell. | 16.1\% | 6.9\% | 9.0\% | -0.2\% | 0.6\% | 24.3\% | 10.6\% | -4.5\% | -5.4\% | 7.5\% | 5.1\% | 4.0\% | 9.6\% | 0.7\% |
| Mecklenburg | 8.4\% | 12.2\% | 4.7\% | -1.9\% | -9.1\% | 28.6\% | 11.5\% | -8.6\% | 3.0\% | 5.3\% | 11.3\% | 7.4\% | 8.3\% | 4.3\% |
| Mitchell...... | 6.9\% | -1.5\% | 10.1\% | -7.8\% | 3.4\% | 19.2\% | 13.2\% | -10.1\% | -7.8\% | 3.7\% | 0.3\% | 2.0\% | 7.1\% | 4.6\% |
| Montgo | 12.0\% | -6.5\% | 1.4\% | -12.1\% | -2.1\% | 39.7\% | 6.3\% | -11.4\% | 5.3\% | 2.7\% | 9.7\% | 7.8\% | 4.0\% | 13.6\% |
| Moor | 8.4\% | 8.6\% | 7.6\% | -5.2\% | -4.2\% | 37.9\% | 13.9\% | -12.5\% | 0.8\% | 5.3\% | 7.3\% | 5.8\% | 9.6\% | 1.5\% |
| Nash | 1.7\% | 7.1\% | 4.3\% | -4.2\% | -3.8\% | 28.1\% | 8.0\% | -12.2\% | -5.0\% | 0.4\% | 5.2\% | 7.2\% | 6.0\% | 4.1\% |
| New Hanover | 9.4\% | 11.2\% | 4.4\% | -7.0\% | -6.9\% | 22.1\% | 18.5\% | -6.4\% | 1.1\% | 3.9\% | 11.0\% | 7.4\% | 8.8\% | 2.2\% |
| Northampton... | -6.1\% | 24.5\% | -4.0\% | 0.1\% | -4.4\% | 96.7\% | 14.9\% | -11.1\% | 19.0\% | -7.4\% | 5.0\% | 19.5\% | -1.2\% | 22.2\% |
| Onslow.. | 11.3\% | 5.2\% | 7.2\% | -2.9\% | 9.2\% | 40.1\% | 17.5\% | -6.6\% | 1.3\% | -1.5\% | 1.6\% | 0.5\% | 5.0\% | 3.1\% |
| Orange | -1.1\% | 7.6\% | 2.3\% | -0.5\% | -1.2\% | 27.9\% | 12.0\% | -12.4\% | 8.9\% | 20.8\% | 3.9\% | 6.1\% | 10.0\% | 2.4\% |
| Pamlico. | 12.4\% | 19.1\% | -4.9\% | 17.1\% | 6.7\% | 14.4\% | 22.7\% | -19.1\% | -1.9\% | 6.6\% | 9.5\% | 6.2\% | 8.7\% | 4.2\% |
| Pasquotank. | 3.6\% | 9.2\% | 4.3\% | -6.8\% | -1.2\% | 19.2\% | 9.7\% | -9.6\% | 8.9\% | -12.7\% | 6.1\% | 11.8\% | 5.4\% | -0.3\% |
| Pender. | 13.4\% | 25.8 | 6.8\% | -4.7\% | -7.2 | 32.6\% | 19.9\% | -7.8\% | 0.4\% | 6.3\% | 14.7\% | 12.3\% | 12.8\% | 7.1\% |
| Perqu | 3.0\% | 13.4\% | 21.7\% | 2.3\% | -18.3\% | 36.7\% | 9.0\% | -13.4\% | 8.5 | 7.8\% | 5.7\% | 13.7\% | 13.1\% | -13.6\% |
| Perso | 10.0\% | 2.2\% | 8.8\% | 0.9\% | -2.0\% | 14.5\% | 10.2\% | -7.8\% | -5.6\% | 5.9\% | 4.6\% | 4.9\% | 5.4\% | 7.1\% |
| Pitt. | 3.4\% | 0.6\% | 6.5\% | -1.2\% | -3.1\% | 41.8\% | 15.2\% | -12.8\% | -0.3\% | 0.3\% | 9.2\% | 6.1\% | 8.6\% | 1.2\% |
| Polk. | 6.4\% | 7.4\% | 4.1\% | 5.0\% | -11.3\% | 46.6\% | 8.7\% | -10.8\% | -0.8\% | 14.6\% | 18.9\% | 7.1\% | 9.0\% | 10.1\% |
| Randol | 1.4\% | 2.6\% | 7.9\% | -3.5\% | 3.1\% | 23.8\% | 19.2\% | -13.1\% | -2.1\% | 1.9\% | 6.3\% | 11.6\% | 9.9\% | 1.6\% |
| Richmo | 12.5\% | -2.8\% | -0.8\% | -1.3\% | 5.8\% | 32.9\% | 10.2\% | -8.3\% | -8.2\% | -2.7\% | 16.0\% | 6.9\% | 6.7\% | 0.6\% |
| Robeso | 5.8\% | 4.7\% | 9.8\% | -7.3\% | 7.0\% | 28.0\% | 12.9\% | -9.9\% | -0.9\% | 1.5\% | 8.1\% | 8.1\% | 5.8\% | -0.5\% |
| Rockingh | 6.0\% | 9.1\% | 9.0\% | -5.0\% | 6.3\% | 29.9\% | 13.2\% | -10.7\% | -6.8\% | 1.4\% | 7.2\% | 3.7\% | 7.4\% | -0.2\% |
| Rowan | 7.7\% | 1.2\% | 4.0\% | -2.3\% | -1.1\% | 33.7\% | 22.0\% | -10.7\% | -5.3\% | 6.7\% | 9.5\% | 6.3\% | 9.8\% | 1.2\% |
| Rutherf | 0.5\% | 5.6\% | 5.7\% | -6.2\% | 2.9\% | 44.9\% | 8.5\% | -1.9\% | -16.5\% | 0.3\% | 1.7\% | 13.2\% | 17.1\% | -6.1\% |
| Sampso | 5.7\% | 5.3\% | 0.3\% | -9.6\% | -3.1\% | 45.2\% | 13.7\% | -10.0\% | -3.7\% | 3.3\% | 8.9\% | 10.0\% | 4.5\% | -2.0\% |
| Scotlan | 6.6\% | 1.7\% | 1.6\% | -5.2\% | 3.7\% | 21.4\% | 3.2\% | -14.1\% | -5.2\% | 3.8\% | 5.1\% | 6.0\% | 10.8\% | 8.0\% |
| Stanly. | 12.5\% | 3.5\% | 6.4\% | -3.7\% | -0.2\% | 10.9\% | 10.7\% | -13.4\% | 2.1\% | -1.4\% | 6.5\% | 10.3\% | 9.1\% | 3.8\% |
| Stokes.. | 10.8\% | 5.5\% | 6.6\% | -22.8\% | 4.4\%! | 37.2\% | 13.4\% | -12.5\% | 3.2\%! | 2.6\% | 4.9\% | 16.5\% | 10.2\% | 9.4\% |
| Surry | 6.2\% | 7.5\% | 5.7\% | -7.8\% | 3.8\% | 30.7\% | 10.8\% | -14.8\% | 0.6\% | 2.1\% | 5.6\% | 6.2\% | 7.1\% | 0.1\% |
| Swain.. | 6.4\% | 14.3\% | 13.3\% | 3.9\% | 3.2\% | 45.5\% | 5.3\% | -12.2\% | -4.7\% | 3.9\% | 12.0\% | 17.3\% | 11.3\% | 4.3\% |
| Transylv | 14.6\% | 11.2\% | 13.5\% | -3.8\% | -8.7\% | 10.8\% | 10.8\% | -14.5\% | 5.7\% | 1.5\% | 8.0\% | 8.9\% | 10.2\% | 4.4\% |
| Tyrrell.. | 2.4\% | 15.6\% | 2.2\% | -2.9\% | -3.0\% | 62.9\% | -0.5\% | 7.2\% | 0.2\% | 4.7\% | -2.9\% | 14.5\% | 0.3\% | 19.5\% |
| Union... | 12.3\% | 15.9\% | 11.2\% | -3.4\% | 0.1\% | 11.4\% | 12.9\% | -10.1\% | 8.2\% | 10.6\% | 10.2\% | 11.7\% | 12.2\% | 2.4\% |
| Vanc | 2.7\% | 2.7\% | 10.2\% | -12.2\% | 1.9\% | 40.7\% | 2.5\% | -11.1\% | -4.6\% | 4.4\% | 4.7\% | 8.8\% | 4.3\% | -2.2\% |
| Wake. | 4.8\% | 9.3\% | 8.5\% | -2.1\% | -5.2\% | 15.5\% | 11.1\% | -10.5\% | 3.3\% | 5.6\% | 10.1\% | 7.8\% | 11.5\% | 14.4\% |
| Warre | -5.7\% | 15.0\% | 9.0\% | 8.8\% | -3.5\% | 32.5\% | 17.6\% | -5.1\% | -3.1\% | -1.0\% | 1.5\% | 7.3\% | 5.8\% | 4.9\% |
| Washingto | 1.4\% | 0.8\% | 0.2\% | 1.2\% | 11.7\% | 44.3\% | 17.1\% | -13.7\% | -5.0\% | 4.0\% | 0.6\% | 0.9\% | 67.2\% | -15.6\% |
| Watauga......... | 6.2\% | 7.4\% | 6.2\% | -2.3\% | -5.4\% | 17.9\% | 10.4\% | -13.1\% | -1.4\% | 7.9\% | 6.1\% | 6.7\% | 9.9\% | 2.6\% |
| Wayne. | 6.3\% | 6.4\% | 4.3\% | -5.8 | 3.4\% | 8.6\% | 13.6\% | -4.8\% | -5.9\% | 0.1\% | 7.5\% | 4.7\% | 6.3\% | 0.4\% |
| Wilkes. | 1.7\% | -0.6\% | 3.8\% | -4.4\% | -6.0\% | 31.7\% | 12.9\% | -6.5\% | -2.5\% | 7.0\% | 0.4\% | 3.3\% | 13.0\% | 6.0\% |
| Wilson | 2.6\% | 8.3\% | 16.4\% | 1.9\% | -6.1\% | 27.5\% | 6.6\% | -12.2\% | 1.6\% | -0.4\% | 4.6\% | 9.6\% | 11.2\% | -2.5\% |
| Yadkin | 0.7\% | 5.7\% | 15.1\% | -0.1\% | 2.9\% | 23.4\% | 4.0\% | -15.8\% |  | 3.9\% | 8.8\% | 6.5\% | 8.8\% | -0.7\% |
| Yancey ....... | 9.1\% | 29.2\% | 10.3\% | 8.2\% | -14.5\% | 0.7\% | 14.6\% | -13.5\% | 0.1\% | -2.3\% | 5.5\% | 4.1\% | 10.4\% | 3.9\% |
| Unallocated..... | 2.4\% | 18.1\% | -23.0\% | 19.0\% | -21.3\% | -27.2\% | -10.0\% | -16.1\% | -6.9\% | 9.1\% | 6.7\% | -0.8\% | 3.9\% | 0.9\% |
| Statewide totals | 6.2\% | 9.1\% | 0.9\% | 0.1\% | -6.2\% | 16.4\% | 10.8\% | -10.4\% | 0.5\%\| | 4.8\% | 9.1\% | 6.6\% | 8.6\% | 4.3\% |
| Utility services.. | 3.7\% | 14.1 | 12.1\% | 7.1\% | 5.0\% | 5.8\% | -1.9\% | -9.9\% | 1.2\% | -0.2\% | 52.8\% | -0.5\% | -1.2\% | 0.5\% |
| 8\% hwy use tax | 7.7\% | 13.5\% | -1.1\% | 7.6\% | -10.0\% | -8.1\% | 21.4\% | 3.6\% | 4.0\% | 7.7\% | 6.4\% | 11.1\% | 4.6\% | 2.7\% |
| Totals...... | 5.9\% | 9.8\% | 2.4\% | 1.2\% | -4.4\% | 14.3\% | 8.8\% | -10.2\% | 0.6\% | 4.0\% | 15.4\% | 5.2\% | 6.7\% | 3.7\% |




| County | $\begin{gathered} \hline \text { 2003-2004 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2004-2005 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} 2005-2006 \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline 2006-2007 \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline 2007-2008 \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2008-2009 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { 2009-2010 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline 2010-2011 \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { 2011-2012 } \\ \|\$\| \end{gathered}$ | $\begin{gathered} \text { 2012-2013 } \\ \hline \$ 1 \end{gathered}$ | $\begin{gathered} \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} 2014-2015 \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { 2015-2016 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} 2016-2017 \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { 2017-2018 } \\ {[\$]} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| mance. | 1,085,793,270 | 1,136,328,33 | 1,221,228,2 | 1,371,732,692 | 1,460,915,191 | 1,431,415,494 | 1,364,993,245 | 1,513,529,921 | 1,651,538,16 | 1,664,282,11 | 1,820,004,4 | 1,999,751,13 | 2,184,664,5 | 2,304,426,8 | 2,411,562,12 |
| Alexa | 106,252,871 | 112,345,641 | 113,359,558 | 120,900,919 | 109,685,529 | 103,765,887 | 129,010,547 | 137, | 151, | 151,905,603 | 151,798,298 | 160, | 173,035,706 | 186,985,995 | 197,917,212 |
| Allegh | 49,180,987 | ,663,907 | 3,306,657 | 69,402,351 | 72,774,229 | 60,510,135 | 57,945,285 | 62,358,969 | 1,905,458 | 58,282,301 | 1,431,825 | 5,233,499 | 66,831,443 | 72,800,107 | 75,461,402 |
| Anson. | 90,568,185 | 53 | 101,219,840 | ,859,146 | 97,694,916 | 95,373,473 | 100,467,909 | 105,215,203 | 109,715,760 | 111,277,912 | 0,617,502 | 122,667,744 | 34,996,521 | 46,050,267 | 47,933,728 |
| Ashe. | 136,175,447 | 139,062,806 | 144,083,775 | 169,008,430 | 174,508,475 | 163,812,846 | 171,210,126 | 179,253,238 | 186,616,709 | 80,561,62 | 185,386,598 | 02,026,45 | 28,411,08 | 53,694,4 | 60,627,873 |
| Avery | 130,643,330 | 137,068,082 | 149,738,290 | 174,488,124 | 179,331,785 | 154,840,320 | 17 | 17 | 17 | 179,786,863 | 191,625,082 | 211,346,510 | 226,280,202 | 248,176,546 | 87 |
| Beauf |  |  | 39 | 348,375,928 | 369, | 35 | 367,511,894 | 370,216,39 | 403,097,19 | 382, | 374,0 | 432, | 433,465,8 | 450,815,61 | 464,677,522 |
| Bertie. | ,92 | 40,378,851 | 51, | 37,340,887 | 6,533 | 36,536,032 | 58,334,501 | 61,433,073 | 64,021,627 | 69,449,385 | 72,189,706 | 79,123,112 | 80,972,618 | 84,817,604 | 92,134,499 |
| Bladen | ,51 | 189,075,957 | 172,713,659 | 9,2 | 15,83 | 117,526,070 | 58,92 | 164,781,914 | 176,785,791 | 183,032,657 | 86,24 | 8,830, | 94,520 | 1,6 | 25,706,271 |
| Brunswick. | 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 | 1,616,848,003 | 1,723,354,976 |
| Buncomb | 2,490,648,409 | 2,726,861,150 | 2,966,135,312 | 3,336,213,094 | 3,283,356,807 | 2,995,665,910 | 2,954,277,382 | 3,125,296,879 | 3,308,42 | 3,632,106,651 | 3,789,896,675 | 4,305,329,030 | 4,705,944,445 | 5,134,269,461 | 5,437,492,143 |
| Burke. | 417,232,440 | 415,741,22 | 426,335,792 | 40,709,350 | 52,819,814 | 426,163,516 | 469,839,746 | 95,244,199 | 08,365 | 534,678,370 | 566,818,8 | 05,075,0 | 650,624,0 | 682,252,497 | 713,620,315 |
| Cabarrus. | 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 | 3,368,351,201 | 3,469,472,314 |
| aldwe | 387,616,946 | 391,254 | 403,088,139 | 430,606,255 | 445,692,952 | 438,405,042 | 437,609,845 | 447,996,421 | 483,933,455 | 469 | 494,164,800 | 560,528,987 | 571,758,03 | 569,037,21 | ,945 |
| amden... | 22,329,341 | 4,018,136 | 36,950,934 | 7,055,727 | 39,116,907 | 33,328,256 | 46,360,498 | 51,509,036 | 50,730,114 | 49,972,023 | ,367,738 | 7,730,141 | 88,026 | 74,851 | 52,305,070 |
| Carteret. | 682,740,53 | 721,829,65 | 5,428,515 | 1,840,613 | 88,361,30 | 798,250,75 | 810,347,610 | 810,592,08 | 867,503,17 | 7,2 | 910,571,306 | 9,777,81 | 1,042,560,89 | 1,117,905,171 | 1,181,111,930 |
| aswel | 31,399,677 | 33,746,266 | 31,552,919 | 31,160,921 | 30,535,395 | 29,818,221 | 43,047,487 | 49,632,178 | 58,157,431 | 50,936,103 | 53,230,31 | 58,477,722 | 58,971,28 | 62,996,267 | 73,422,181 |
| Catawba. | 1,553,169,688 | 1,618,268,373 | 1,736,263,594 | 1,850,868,445 | 1,839,418,898 | 1,654,738,905 | 1,660,259,697 | 1,717,114,313 | 1,762,264,001 | 1,752,062,177 | 1,809,994,214 | 1,959,758,08 | 2,118,665,33 | 2,314,253,379 | 2,369,166,774 |
| Chatham | 232,666,150 | 242,288,764 | 242,699,770 | 301,018,001 | 7,7 | 8,773,659 | 1,656,165 | 63,077,777 | 375,860,796 | 393,381,99 | 568,903 | 477,004, | 9,68 | ,6 | 146 |
| Cherokee | 217,238,247 | 236,813,971 | 268,686,627 | 291,424,320 | 256,882,089 | 244,123,605 | 214,472,262 | 215,083,977 | 218,913,114 | 215,389,901 | 219,164,375 | 241,290,850 | 260,681,114 | 291,146,684 | 311,696,768 |
| Chowa | 73,605,006 | 74,041,35 | 79,325,644 | 83,169,54 | 78,265,718 | 70,724,228 | 90,019,652 | 5,344 | 98,658,950 | 97,456,19 | 101,836,39 | 103,731,3 | 116,863,23 | 122,459,58 | 126,339,293 |
| Clay. | 46,2 | 52,638,202 | 57,760,842 | 55,333,629 | 54,506,721 | 49,372,543 | 57,892,738 | 56,036,046 | 58,054,621 | 57,443,201 | 63,639,110 | 66,205,76 | 199,4 | 68,365,381 | 75,357,695 |
| Clevela | 585 | 619,246,577 |  | 645,727,594 | 646,936,707 | 650,672,398 | 586,748,928 | 649,266,537 | 703,081,677 | 707,780,76 | 699,191,08 | 800,283,378 | 814,306,290 | 930,811,587 | 1,028,860,284 |
| Colum | 289,500,029 | 310,98 | 311,958 | 8,165,6 | 306,652 | ,095 | 304,077,117 | 8,320,732 | 15,38 | 1,5 | 336,324,4 | 338,976,004 | 354,048,6 | 390,362,60 | 407,724,044 |
| Craven. | 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 | 1,051,046,107 | 1,075,867,804 |
| Cumberland. | 2,248,348,862 | 2,382,813,850 | 2,504,743,152 | 2,746,626,602 | 2,751,850,877 | 2,844,376,173 | 3,240,731,656 | 3,375,817,327 | 3,531,570,536 | ,558,501,38 | 3,509,005,624 | ,693,046,18 | 3,848,839,91 | 4,040,268,83 | 4,049,332,515 |
| Curritu | 201,2 | 208,179,843 | 228,954,596 | 226,911,313 | 231,268,668 | 226,417,237 | 318,747,965 | 332,514,827 | 376,757,269 | 394, | 400,774,559 | 415,039,119 | 438,318,78 | 472,169,716 | 75 |
| Dare. | 1,045,838,579 | 1,100,188,571 | 1,145,151,538 | 1,192,336,774 | 1,187,337,919 | 1,170,561,923 | 1,052,642,348 | 1,099,298,494 | 1,159,528,701 | 1,190,941,000 | 1,214,957,587 | 1,278,542,243 | 1,352,076,063 | 1,483,764,517 | 1,551,369,779 |
| Davidso | 792,190,530 | 848,086,470 | 85,217,922 | 927,742,446 | 904,633,216 | 856,982,637 | 812,388,439 | 839,389,131 | 898,086,75 | 893,655,499 | 925,274,901 | 1,063,562,711 | 1,164,256,536 | 1,256,590,018 | 1,286,150,383 |
| vie | 144,056,200 | 157,934,400 | 182,678,828 | 209,337,216 | 206,838,65 | 206,971,057 | 210,322,95 | 207,532,431 | 219,485,417 | 256,859,516 | 279,407,16 | 286,208,69 | 298,742,59 | 327,317,62 | 324,717,302 |
| Duplin | 214, | 238,475,47 | 255,440,754 | 240,828,153 | 235,488,371 | 245,613,104 | 67,3 | 285,930,599 | 309,621,17 | 329, | 331,064,806 | 336,793,4 | ,2,030, | 99,527,0 | 92,792,226 |
| Dur | 3,300,569,344 | 3,522,774,760 | 3,707,313,563 | 3,796,970,577 | 3,703,207,039 | 3,630,249,377 | 4,022,517,616 | 4,163,245,973 | 4,434,078,534 | 4,902,628,024 | 5,501,325,031 | 6,097,770,417 | 6,458,506,000 | 6,884,030,14 | 7,195,550,251 |
| Edgecombe. | 251,654,935 | 0,0 | 58,816,676 | 280,633,447 | 289,770,386 | 290,315,007 | 278,474,186 | 298,854,174 | 322,439,533 | 295,862,936 | 318,329,147 | 318,878,196 | 327,274,02 | 352,056,945 | 356,430,264 |
| Forsyth.. | 3,647,370,228 | 3,875,626,62 | 4,054,063,810 | 4,204,006,597 | 4,232,988,891 | 3,848,268,051 | 3,726,843,936 | 3,920,362,498 | 4,119,672,960 | 4,087,882,705 | 4,185,903,56 | 4,550,173,369 | 4,915,860,777 | 5,355,374,589 | 5,368,482,871 |
| Franklin. | 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 | 393,797,35 | 414,668,640 |
|  | 1,297,16 | 1,368,331,778 | 1,364,581,828 | 1,489,186,428 | 1,471,940,645 | 1,403,855,458 | 1,429,391,421 | 1,481,728,743 | 1,623,797,583 | 1,586,516,806 | 1,633,818,989 | 1,795,763,072 | 1,940,105,647 | 2,102,944,605 | 2,179,421,047 |
| Gates. | 14,858,685 | 17,216, | ,83 | 14,1 | 15,044,544 | 5,440,98 | 22,45 | 2,9 | 24,437, | 26,773,298 | 28,572,6 | 30,456, | 32,437,0 | 3,548,49 | 36,713,367 |
| Graham | 32,518,223 | 33,356,479 | 38,366,542 | 42,691,401 | 42,960,478 | 38,422,626 | 42,693,185 | 43,500,477 | 48,573,970 | 52,080,215 | 50,971,37 | 51,869,56 | 57,091,67 | 68,550,54 | 68,706,966 |
| Granvil | 196,763,574 | 201,855,848 | 219,515,432 | 216,125,048 | 202,409,479 | 205,760,716 | 233,606,179 | 234,782,070 | 247,796,008 | 256,717,964 | 270,499,775 | 304,135,19 | 317,539,50 | 351,781,61 | 350,166,276 |
| Greene. | 35,862,818 | 38,975,047 | 39,722,010 | 42,797,432 | 40,322,270 | 38,123,937 | 47,552,272 | 50,440,874 | 57,307,232 | 53,470,289 | 56,173,473 | 60,407,472 | 64,516,633 | 63,625,60 | 67,274,067 |
| Gu | 5,222,003,563 | 5,566,847,264 | 5,669,770,204 | 5,990,461,537 | 6,078,010,779 | 5,590,367,752 | 5,033,481,813 | 5,360,355,128 | 5,639,379,89 | 5,645,035,166 | 5,871,111,690 | 6,449,699,410 | 6,706,236,4 | 7,352,422,087 | 7,433,151,224 |
| Halifax. | 319,607,600 | 342,111,785 | 41,271,43 | 3,624,112 | 3,695,023 | 342,669,578 | 3,512,58 | 68,108,214 | 405,991,28 | 06,222,818 | 421,553,84 | 449,581,46 | 458,191,165 | 492,473,309 | 515,454,494 |
| Harnett. | 8,388,213 | 6,689,851 | ,805 | 89 | 3,286,228 | 9,167,287 | 515,689,932 | 468 | 4,710,4 | 9,696,285 | 5,980,66 |  | 84,421,21 | 83,165,48 | 07,299,023 |
| Haywood. | 8,309,008 | 3,396,832 | 5,930,182 | 8,500,941 | 9,879,484 | 89,719,216 | 519,812,261 | 8,290,311 | 40,735,52 | 60,682,305 | 65,672,00 | 1,113, | 668,797,02 | 707,655,99 | 728,626,526 |
| Henderson. | 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 | 1,203,505,595 | 1,262,475,253 |
| Hertfor | 173,581,484 | 188,624,217 | 190,179,548 | 175,753,267 | 153,955,373 | 157,700,619 | 156,627,704 | 175,887,675 | 194,621,923 | 192,873,79 | 199,232,031 | 205,167,25 | 207,428,383 | 215,124,489 | 222,326,365 |
| Hoke. | 63,278,025 | 1,655,889 | 9,977,243 | 72,323,432 | 9,529,990 | 9,814,321 | 110,617,701 | 136,254,177 | 137,742,987 | 163,043,133 | 161,324,454 | 167,409,162 | 175,796,70 | 188,755,55 | 210,220,413 |
| Hyde... | 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 | 60,567,158 | 60,208,398 |
| Iredell. | 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 | 2,286,568,281 | 2,346,323,640 |
| Jackson........ | 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 | 487,781,080 | 520,449,001 |


| County | $\begin{gathered} \hline \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | 2004-2005 [ $\$$ ] | $\begin{gathered} \hline \text { 2005-2006 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2008-2009 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2009-2010 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline 2010-2011 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2012-2013 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2014-2015 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} 2015-2016 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { 2016-2017 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2017-2018 } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Johnston.. | 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 | 1,543,412,374 | 1,736,363,838 | 1,833,795,388 |
| Jones | 9,727,26 | 26,916,007 | 25,612,158 | 25,238,5 | 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 | 40,634,238 | 46,230,849 |
| Lee | 495,048,050 | 535,581,727 | 9,045,067 | 560,699,200 | 555,700,527 | 512,834,756 | 510,600,556 | 568,921,206 | 615,902,897 | 12,030,784 | 08,279,438 | 640,911,774 | 07,003,905 | 82,203,825 | 98,513,227 |
| Lenoir | 479,956,117 | 490,309,133 | 543,042,028 | 491,160,300 | 484,845,748 | 457,801,972 | 462,332,491 | 462,001,599 | 493,184,939 | 75,880,806 | 482,444,693 | 480,986,201 | 504,752,172 | 538,835,363 | 560,289,966 |
| Lincoln. | 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 | 741,649,718 | 779,503,604 |
| acon | 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 | 501,545,459 | 525,206,469 |
| Madison | 39,295,693 | 41,681,169 | 48,831,300 | 54,728,489 | 5,014,784 | ,636 | 70,008,035 | 70,914,100 | 75,032,396 | 77,980,332 | 79,149,580 | 85,131,990 | 95,782,217 | 85 | ,523 |
| Marti | 133,900,577 | 122 | 128,396,051 | 32 | 61 | 98 | 174,104,890 | 95 | 193,541,044 | 61 | 43 | 188,432,086 | ,131 | ,650 | ,085 |
| McD | 177,112,381 | 202,887,959 | 216,592,725 | 237,168,391 | 243,209,446 | 236,529,412 | 244,051,224 | 248,385,595 | 281,250,189 | 271,353,329 | 291,446,832 | 306,649,350 | 318,946,993 | 349,263,767 | 352,113,072 |
| Mecklenburg... | 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 | 21,272,409,316 | 22,200,119,100 |
| Mitchell. | 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 | 139,237,049 | 145,537,601 |
| Montg | 121,825,842 | 142,974,706 | 130,805,864 | 125,733,950 | 112,835,132 | 44 | 94 | 312 | 334 | 133,776,188 | 137,447,501 | 150,120,109 | 162,476,299 | 169,206,245 | 191,642,419 |
| Moore | 639,591,388 | 691,730,175 | 749, | 830,853,109 | 析 | 743,499,477 | 849,4 | 893,991,000 | 928, | 955,312,120 | 1,003,519,187 | 1,072,932,381 | 1,136,776,167 | 1,244,569,827 | 1,262,871,997 |
| Nash. | 809,869,124 | 825,768,596 | 881,827,186 | 905,246,300 | 881,919,599 | 817,540,894 | 869,004,703 | 868,253,556 | 906,710,215 | 875,986,229 | 879,082,613 | 921,377,480 | 987,814,638 | 1,048,439,290 | 1,090,398,938 |
| New Hanover... | 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 | 4,391,502,592 | 4,484,999,670 |
| Northa | 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 | 90,925,312 | 111,105,392 |
| Onslow | 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 | 1,981,915,248 | 2,043,208,023 |
| Orange | 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 | 1,726,191,488 | 1,765,771,319 |
| Pamlico.. | 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 | 87,845,138 | 91,470,804 |
| Pasquotank... | 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 | 477,153,630 | 474,566,687 |
| Pe | 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 | 455,211,821 | 87,561,027 |
| Perqui | 31,6 | 31,608,643 | 36 | 43,974,481 | 45,728,042 | 36,055,807 | 41,252,194 | 41,614,880 | 42,395,352 | 46,836,157 | 15 | 42 | 32 | 366 | 287 |
| Person | 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 | 312,556,982 | 334,128,586 |
| Pitt... | 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 | 2,330,715,251 | 2,355,644,120 |
| Polk. | 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 | 133,161,040 | 147,177,296 |
| Rand | 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 | 9,980,550 | 876,631,590 | 932,298,537 | 1,039,470,412 | 1,141,530,605 | ,824 |
| Richmon | 234,401,837 | 261,190,446 | 253,927,492 | 252,916,203 | 254,838,005 | 259,981,351 | 286,548,286 | 291,367,239 | 317,536,062 | 295,340,084 | 288,416,189 | 334,218,053 | 357,250,304 | 381,701,118 | 384,016,279 |
| Robeson. | 605,410,092 | 639,597,089 | 663,351,320 | 720,297,140 | 685,427,894 | 706,875,459 | 751,805,952 | 783,055,223 | 835,941,100 | 842,155,118 | 857,451,639 | 925,722,261 | 997,980,361 | 1,056,278,780 | 1,051,786,751 |
| Rockingham | 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 | 668,866,594 | 667,505,894 |
| Rowan. | 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 | 1,283,409,334 | 1,298,728,129 |
| Ru | 356,981,294 | 362,018,253 | 376,427,180 | 396,327,926 | 382,867,026 | 378,481,817 | 455,993,741 | 455,142,754 | 529,910,354 | 449,728,791 | 449,951,605 | 458,571,505 | 518,663,223 | 603,492,398 | 569,748,269 |
| Sampson | 303,813,402 | 324,030,470 | 337,644,734 | 321,390,360 | 296,153,112 | 277,599,642 | 333,868,899 | 351,460,317 | 374,151,086 | 368,012,673 | 380,454,970 | 414,253,833 | 455,902,149 | 476,161,867 | 465,991,677 |
| Scotland. | 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 | 295,719,666 | 319,629,697 |
| Stanly. | 383,214,641 | 440,591,357 | 445,341,280 | 83,625,795 | 69,252,901 | 50,132,309 | 419,411,542 | 12,833 | 428,662,909 | 40,842,258 | 39,232,678 | 467,265,254 | 16,303,810 | 62,664,942 | 584,446,767 |
| Stokes... | 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 | 225,711,149 | 247,258,123 |
| Surry | 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 | 781,623,339 | 829,841,645 | 889,102,484 | 889,933,739 |
| Swain.. | 52,372,195 | 54,949,196 | 62,223,783 | 71,207,114 | 76,986,883 | 76,867,665 | 4,250,088 | 89,998,464 | 93,184,299 | 90,696,809 | 93,315,595 | 105,033,670 | 123,806,048 | 137,618,723 | 143,401,597 |
| Transylva | 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 | 329,465,560 | 343,409,107 |
| Tyrrell.. | 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 | 21,231,676 | 25,369,782 |
| Union... | 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 | 2,018,468,268 | 2,068,107,653 |
| Vance. | 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 | 436,321,025 | 427,658,094 |
| Wake... | 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 | 15,964,857,939 | 18,273,741,182 |
| Warre | 43,723,156 | 41,442,182 | 46,472,125 | 48,780,719 | ,745,601 | ,161,396 | 56,345,520 | 60,886,164 | 68,481,661 | 67,851,428 | 67,202,157 | 68,170,385 | 73,027,114 | 77,679,973 | 81,411,447 |
| Washington | 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 | 122,557,741 | 103,229,253 |
| Watauga... | 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 | 850,798,900 | 871,741,338 |
| Wayn | 842,106,42 | 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 | 1,168,988,412 | 1,173,773,388 |
| Wilkes. | 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 | 598,576,637 | 634,471,726 |
| Wilson | 605,917,009 | 618,973,672 | 655,421,093 | 739,641,236 | 780,553,647 | 709,357,554 | 749,820,100 | 737,674,146 | 769,341,633 | 797,319,829 | 793,246,943 | 829,972,195 | 909,128,062 | 995,644,509 | 999,411,501 |
| Yadkin. | 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 | 170,615,040 | 184,516,847 | 196,776,548 | 215,136,935 | 213,557,785 |
| Yancey ........... | 77,327,659 | 82,623,17? | 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 | 119,327,281 | 123,955,542. |
| Unallocated..... | 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 | 7,849,237,039 | 7,887,805,860 |
| Statewide totals | 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 | 139,169,804,379 | 145,199,339,515 |



[^1]Data are by-product data compiled during the processing of forms 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.

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 services are not tabulated by county and are not included.

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 $\mathbf{3 \%}$.
Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from $\mathbf{3 \%}$ 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:


 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 $\$ 2,500$ (previously $\mathbf{\$ 1 , 5 0 0}$ )
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 (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 $\mathbf{2 \%}$ 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).


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

|  | Year-over-year \% change |  |  |  |  |  |  |  |  |  |  |  |  |  | County | Year-over-year \% change |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | 05/04 | 06/05 | 07/06 | 08/07 | $9 / 08$ | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 | 17/16 | 18/17 |  | 05/04 | 06/05 | 07/06 | 08/07 | 09/08 | 10/09 | 11/10 | 12/11 | 13/12 | 14/13 | 15/14 | 16/15 | 17/16 | 18/17 |
| Alamance. | 4.7\% | 7.5\% | 12.3\% | 6.5\% | -2.0\% | -4.6\% | 10.9\% | 9.1\% | 0.8\% | 9.4\% | 9.9\% | 9.2\% | 5.5\% | 4.6\% | Johnsto | 9.4\% | 2.4\% | 8.1\% | -3.1\% | -5.8\% | 8.3\% | 3.1\% | 5.9\% | 3.5\% | 4.5\% | 9.3\% | 6.5\% | 12.5\% | 5.6\% |
| Alexand | 5.7\% | 0.9\% | 6.7\% | -9.3\% | -5.4\% | 24.3\% | 6.7\% | 9.9\% | 0.4\% | -0.1\% | 5.5\% | 8.0\% | 8.1\% | 5.8\% | Jon | -9.5\% | -4.8\% | -1.5\% | -3.9\% | -3.1\% | 25.7\% | -2.2\% | 13.0\% | -12.3\% | 2.4\% | -2.4\% | 3.3\% | 37.6\% | 13.8\% |
| Allegha | 13.2\% | 13.7\% | 9.6\% | 4.9\% | -16.9\% | -4.2\% | 7.6\% | -0.7\% | -5.9\% | 5.4\% | 6.2\% | 2.4\% | 8.9\% | 3.7\% | Le | 8.2\% | 2.5\% | 2.1\% | -0.9\% | -7.7\% | -0.4\% | 11.4\% | 8.3\% | -0.6\% | -0.6\% | 5.4\% | 10.3\% | 10.6\% | 2.1\% |
| Anson.... | 3.9\% | 7.6\% | -1.3\% | -2.2\% | -2.4\% | 5.3\% | 4.7\% | 4.3\% | 1.4\% | 8.4\% | 1.7\% | 10.1\% | 8.2\% | 1.3\% | Leno | \% | 10.8\% | -9.6\% | -1.3\% | -5.6\% | 1.0\% | -0.1\% | 6.7\% | -3.5\% | 1.4\% | -0.3\% | 4.9\% | 6.8\% | 4.0\% |
| Ashe. | 2.1\% | 3.6\% | 17.3\% | 3.3\% | -6.1\% | 4.5\% | 4.7\% | 4.1\% | -3.2\% | 2.7\% | 9.0\% | 13.1\% | 11.1\% | 2.7\% | Lincol | 9.0\% | 5.8\% | 9.5\% | -0.1\% | -5.8\% | 1.6\% | 1.1\% | 5.1\% | 1.6\% | 8.6\% | 12.1\% | 8.2\% | 16.9\% | 5.1\% |
| Avery. | 4.9\% | 9.2\% | 16.5\% | $2.8{ }^{\circ}$ | -13.7\% | 13.3\% | 1.7\% | -0.9\% | 1.7\% | 6.6\% | 10.3\% | 7.1\% | 9.7\% | 7.7\% | M | 8.2\% | 8.3\% | 8.9\% | -2.0\% | -11.3\% | -4.9\% | -0.4\% | $3.8{ }^{\circ}$ | 4.5\% | 2.7\% | 7.2\% | 6.3\% | 12.7\% | 4.7\% |
| Beaufo | 16.9\% |  |  | 6.0\% | -4 | 4.2\% | 0.7\% | 8.9\% | -5.1\% | -2.2\% | 15.7\% | 0.2\% | 0\% | .1\% | M | 6.1\% | 17.2\% | 12.1\% | 0.5\% | -1.0\% | 28.5\% | 1.3\% | .8\% | 3.9\% | 1.5\% | .6\% | 12.5\% | 9.2\% | 5.2\% |
| Bert | 12.4\% | 27. |  | -2.2\% |  | 59.7\% | 5.3\% | 4.2\% | 85 | 3.9\% | 9.6\% | 2.3\% | 7\% | 8.6\% | Mart | -8.3\% | 4.5\% | 5.9\% | 11.7\% | 7.9\% | 6.2\% | 1.1\% | 9.9\% | -5.5\% | 0.0\% | 3.0\% | $0.4{ }^{\circ}$ | 4.8\% | 1.7\% |
| Blade | 0.8 | -8. |  | 10.4\% |  | 35.2\% | 3.7\% | 7.3\% | 3.5\% | 1.8\% | 1.4\% | \% | 8.8\% | 6\% | McDo | 14.6\% | 6.8 | 9.5\% | 2.5\% | -2.7\% | 3.2\% | 1.8\% | 13.2\% | -3.5\% | .4\% | 5.2\% | 4.0\% | 9.5\% | 0.8\% |
| Brunswick.... | 8.8\% | 9.6\% | 10.5\% | -0.3\% | -4.4\% | 5.2\% | 4.0\% | 6.7\% | 7.1\% | 7.8\% | 10.1\% | 7.7\% | 11.6\% | 6.6\% | Mecklenburg | 8.1\% | 12.4\% | 5.4\% | 0.7\% | 12.0\% | 6.3\% | 3.2\% | 8.5\% | 4.8\% | 5.6\% | 11.4\% | 7.3\% | 8.3\% | 4.4\% |
| Buncomb | 9. | 8.8\% | 12.5\% | -1. |  | -1.4 | 5.8\% | 5.9\% | 9.8\% | 4.3\% | 13.6\% | 9.3\% | 9.1\% | 5.9\% | Mitchel |  | -2.2 | 11.8 | -5.4 | 0.1 | -0.8 | 3.9 | 6.4 | -6.0 | 3.8\% | 0.5 | 2.0 | 7.1\% | 4.5\% |
| Burk | -0.4\% | 2.5\% | 3.4\% | 2.7\% | -5. | 10.2\% | 5.4\% | 2.6\% | 5.2\% | .0\% | 6.7\% | 7.5\% | 4.9\% | .6\% | Montgo | 17.4\% | -8.5\% | -3.9\% | -10.3\% | -6.9\% | 15.0\% | -1.8\% | 4.8\% | 7.5\% | 2.7\% | 9.2\% | 8.2\% | 4.1\% | 13.3\% |
| ba | 9.7\% | 9.2\% | 10.5\% | -1.2\% | -2.0\% | 10.0\% | 2.8\% | 11.6\% | 6.3\% | 6.1\% | 9.6\% | 9.0\% | 8.7\% | 3.0\% | Moor | 8.2\% | 8.3\% | 10.9\% | -3.2\% | -7.6\% | 14.2\% | 5.2\% | 3.8\% | 2.9\% | 5.0\% | 6.9\% | 6.0\% | 9.5\% | 1.5\% |
| Idv | 0.9\% | 3.0\% | 6.8\% | 3.5\% | -1.6\% | -0.2\% | 2.4\% | 8.0\% | -3.1\% | 5.3\% | 13.4\% | 2.0\% | -0.5\% | 2.4\% | Nash. | 2.0\% | 6.8\% | 2.7\% | -2.6\% | -7.3\% | 6.3\% | -0.1\% | 4.4\% | -3.4\% | 0.4\% | 4.8\% | 7.2\% | 6.1\% | 4.0\% |
| Camden. | 7.6\% | 53.8\% | 0.3\% | 5.6\% | 14.8\% | 39.1\% | 11.1\% | -1.5\% | -1.5\% | -3.2\% | -1.3\% | 12.3\% | -6.4\% | 4.2\% | New Hanover | 10.0\% | 8.6\% | 3.3\% | -3.3\% | -9.8\% | 1.8\% | 8.8\% | 10.9\% | 3.0\% | 4.0\% | 11.0\% | 7.3\% | 8.9\% | 2.1\% |
| Carteret. | 5.7\% | 10.2\% | 8.3\% | -3.9\% | -3.6\% | 1.5\% | 0.0\% | 7.0\% | -1.1\% | 6.2\% | 7.6\% | 6.4\% | 7.2\% | 5.7\% | Northampton | -8.8\% | 23.8\% | -11.3\% | 0.6\% | -9.3\% | 61.9\% | 6.1\% | 5.9\% | 19.3\% | -7.2\% | 4.5\% | 20.2\% | -1.2\% | 22.2\% |
| Caswell | 7.5\% | -6.5\% | -1.2\% | -2.0\% | -2.3\% | 44.4\% | 15.3\% | 17.2\% | 12.4\% | 4.5\% | 9.9\% | 0.8\% | 6.8\% | 16.6\% | Onslo | 9.6\% | 6.3\% | 9.7\% | -0.2\% | 5.2\% | 16.5\% | 8.3\% | 10.8\% | 3.2\% | -1.4\% | 1.5\% | 0.4\% | 5.2\% | 3.1\% |
| taw | 4.2\% | 7.3\% | 6.6\% | -0.6\% | -10.0\% | 0.3\% | 3.4\% | 2.6\% | -0.6\% | 3.3\% | 8.3\% | 8.1\% | 9.2\% | 2.4\% | Orang | 3.3\% | 7.6\% | 4.5\% | 2.5\% | -4.6\% | 6.6\% | 3.0\% | 4.0\% | 11.1\% | 21.0\% | 3.8\% | 6.2\% | 10.1\% | 2.3\% |
| Chath | 4.1\% | 0.2\% | 24.0\% | 2.2\% | -6.5\% | 18.7\% | 6.3\% | 3.5\% | 4.7\% | 7.7\% | 12.6\% | 13.1\% | 7.7\% | 3.8\% | Pamli | 14.5\% | 15.7\% | -4.0\% | 19.9\% | 2.6\% | -4.8\% | 12.5\% | -3.3\% | -0.1\% | 6.6\% | 9.5\% | 5.5\% | 9.2\% | 4.1\% |
| Cheroke | 9.0\% | 13.5\% | 8.5\% | -11.9\% | -5.0\% | -12.1\% | 0.3\% | 1.8\% | -1.6\% | 1.8\% | 10.1\% | 8.0\% | 11.7\% | 7.1\% | Pasquota | 1.5\% | 10.5\% | 5.8\% | -3.6\% | -5.1\% | -0.9\% | 1.2\% | 6.7\% | 9.9\% | -11.4\% | 5.9\% | 11.9\% | 5.5\% | -0.5\% |
| Chowan | 0.6\% | 7.1\% | 4.8\% | -5.9\% | -9.6\% | 27.3\% | 4.6\% | 4.8\% | -1.2\% | 4.5\% | 1.9\% | 12.7\% | 4.8\% | 3.2\% | Pe | 12.1\% | 24.7\% | 7.8\% | -1.2\% | -9.9\% | 11.6\% | 8.5\% | 8.6\% | 2.8\% | 6.4\% | 14.7\% | 12.3 | $12.9{ }^{\circ}$ | 7.1\% |
| Clay. | 13.9\% | 9.7\% | -4.2\% | -1.5\% | -9.4\% | 17 | -3.2\% | 3.6\% | -1. | 10.8\% | 4.0\% | 6.0\% | -2.6\% | 10.2\% | Perq | -0.1\% | 14.5\% | 21.5\% | 4.0\% | 21.2 | 14.4\% | .9\% | 1.9\% | 10.5\% | .4\% | 5.4\% | 13.6 | 13.0 | .5\% |
| Clevel | 5.8\% | 2.4\% | 1.8\% | 0.2\% | 0.6\% | -9.8\% | 10.7\% | 8.3\% | 0.7\% | -1.2\% | 14.5\% | 1.8\% | 14.3\% | 10.5\% |  | 7.2\% | 0.6\% | 5.7\% | 3.1\% | -5.4 | -4.9\% | 1.8\% | 9.4\% | -3.6\% | 5.7\% | 4.7\% | 4.6 | 5.8\% | \% |
| Colum |  | 0.3\% | 2.0\% | -3. | - | -0, | 1.4\% | 2.3\% | 5.1\% | 1.4\% | 0.8\% | 4.4\% | 10.3\% | 4.4\% |  |  | -0.1\% | 5.0\% | .2\% | -6.5 | 17.6\% | 7.1 | 3.1\% | 1.5\% | 0.3\% | 9.2 |  | 8.6\% | 1.1\% |
| Craven. | 7.0\% | 10.4\% | 4.9\% | -3.0 | 5.1\% | 4.0\% | -2.9\% | 7\% | -3.2\% | -0 | 9\% | 8.0\% | 6.3\% | 4\% | Po | 3\% | 11.3\% | 3.1\% | 6.1\% | 13.0 | 2.2\% | -0.3\% | 7\% | .1\% | 14.5 | 18.4\% | 7.5 | 9.1\% | 10.5\% |
| Cum | 6.0\% | 5.1\% | 9.7\% | 0.2\% | 3.4\% | 13.9\% | 4.2\% | 4.6\% | $8{ }^{\circ}$ | -1.4\% | 5.2\% | 4.2\% | .0\% | 2\% | Rand | \% | 1.70 | 6.7\% | -1.4\% | -0.3\% | 3.0\% | 10.1\% | .10 | -0.3\% | 1.9\% | $6.4{ }^{\circ}$ | 1.5 | 9.8\% | . 6 |
| Currit | 3.4\% | 10.0\% | -0.9\% | 1.9\% | -2. | 40.8\% |  | 13.3\% | 4.8\% | \% |  | 5.6\% | 7.7\% | 8.7\% | Richm | 11.4\% | -2.8\% | -0.4\% | 0.8 | 2.0 | 10.2\% | 1.7\% | 9.0 | -7.0\% | -2.3\% | 15.9\% | 6.9 | 6.8\% | 0.6\% |
| D | 5.2 | 4.1\% | 1\% | -0.4\% |  | -10.1\% |  | 5.5\% | 2.7\% | 2.0\% | 5.2\% | 5. | 9.7\% | 4.6\% | Robes | 5.6\% | 3.7\% | 8.6 | -4.8\% |  | 6.4\% | 4.2 | 6.8 | 0.7\% | 1.8 |  |  |  | -0.4\% |
| David | 7.1\% | 4.4\% | 4.8\% | -2.5\% | -5.3\% | -5.2\% | 3.3\% | 7.0\% | -0.5\% | 3.5\% | 14.9\% | 9.5\% | 7.9\% | 2.4\% | Rocking | 6.7\% | 7.6\% | 8.4\% | -2.7\% | 3.1\% | 7.2\% | 4.6\% |  | -4.9\% | 1.3\% | 7.0\% | 3.9\% | 7.3\% | -0.2\% |
| Davie. | 9.6\% | 15.7\% | 14.6\% | -1.2\% | 0.1\% | 1.6\% | -1.3\% | 5.8\% | 17.0\% | 8.8\% | 2.4\% | 4.4\% | 9.6\% | -0.8\% | Rowan | 8.5\% | -0.8\% | 3.6\% | 0.8\% | -4.8\% | 11.0\% | 12.1\% | 5.9\% | -3.5\% | 6.5\% | 9.7\% | 6.1\% | 10.0\% | 1.2\% |
| Duplin. | 11.1\% | 7.1\% | -5.7\% | -2.2\% | 4.3\% | 8.8\% | 7.0\% | 8.3\% | 6.4\% | 0.5\% | 1.7\% | 7.5\% | 10.4\% | -1.7\% | Rutherf | $1.4{ }^{\circ}$ | 4.0\% | 5.3\% | -3.4\% | -1.19 | 10.8\% | -0.2\% | 16.4 | 15.1\% | 0.0 | 1.9 | 13.1 | 16.4 | -5.6\% |
| Durh | 6.7\% | 5.2\% | 2.4\% | -2.5\% | -2.0\% | 10.8\% | 3.5\% | 6.5\% | 10.6\% | 12.2\% | 10.8\% | 5.9\% | 6.6\% | 4.5\% | Samps | 6.7 | 4.2\% | -4.8\% | -7.9\% | -6.3\% | 14.3\% | 5.3\% | 6.5\% | -1.6\% | 3.4\% | 8.9\% | 10.1 | 4.4\% | -2.1\% |
| Edgecom | 3.3\% | -0.5\% | 8.4\% | 3.3\% | 0.2\% | -4.1\% | 7.3\% | 7.9\% | -8.2\% | 7.6\% | 0.2\% | 2.6\% | 7.6\% | 1.2\% | Scotla | 9.4\% | -0.6\% | 0.2\% | -4.2\% | -1.9\% | -2.4\% | -5.1\% | 1.8\% | -3.4\% | 3.2\% | 4.5\% | 5.9\% | 10.8\% | 8.1\% |
| Forsyth | 6.3\% | 4.6\% | 3.7\% | 0.7\% | -9.1\% | -3.2\% | 5.2\% | 5.1\% | -0.8\% | 2.4\% | 8.7\% | 8.0\% | 8.9\% | 0.2\% | Stanl | 15.0\% | 1.1 | 8.6\% | -3.0\% | -4.1\% | -5.3\% | 1.2\% | 1.0\% | 2.8\% | -0.4\% | $6.4 \%$ | 10.5\% | 9.0\% | 3.9\% |
| Franklin | 12.2\% | 18.8\% | 7.0\% | -7.7\% | -10.6\% | -8.9\% | 2.3\% | 10.0\% | 3.5\% | 5.4\% | 11.5\% | 10.5\% | 10.6\% | 5.3\% | Stok | 46.1\% | -0.1\% | -33.0\% | -22.5\% | 0.7\% | 7.9\% | 4.9\% | 4.1\% | 4.8\% | 2.7\% | 5.0\% | 15.4\% | 11.4\% | 9.5\% |
| Gaston | 5.5\% | .3\% | 9.1\% | -1.2\% | 4.6\% | 1.8\% | 3.7\% | 9.6\% | -2.3\% | 3.0\% | 9.9\% | 8.0\% | 8.4\% | 3.6 | Surr | 9.1\% | 6.6\% | 6.4\% | -5.6\% | 0.0 | 6.0\% | 2.5\% | 1.1 | 2.5\% | 2.2\% | 5.4\% | 6.2\% | 7.1 | 0.1\% |
| Gates | 15.9\% | -2.2\% | -15.7\% | 6.0\% | 2.6\% | 45.4\% | .0\% | 6.7\% | 9.6\% | 6.7\% | 6\% | 6.5\% | 9.6\% | 3\% | Swain | 4.9\% | 13.2\% | 14.4\% | 8.1\% | -0.2\% | 14.8\% | -4.5\% | 3.5 | -2.7\% | 2.9\% | 12.6\% | 17.9 | 11.2\% | 4.2\% |
|  | 2.6\% | 15.0\% | 11.3\% | 6\% | -10.6\% | 11.1\% | \% | 11.7\% | 7.2\% | -2.1\% | 1.8\% | 10.1\% | 20.1\% | 0.2\% | Transyl | 14.0 | 11.8\% | 15.6\% | -1.5\% | -11.3\% | -9.3\% | 1.1\% | 1.2\% | 7.0\% | . 4 | 9.2\% | 8.8\% | 10.2\% | 4.2\% |
| Gran | 2.6\% | 8.7\% | -1.5\% | -6.3\% | 1.7\% | 13.5\% | 0.5\% | 5.5\% | 3.6\% | 5.4\% | 12.4\% |  | 10.8\% | -0.5\% | Tyrrell | ) |  | 1.6\% | -0.1\% | -6.4\% | 27.7\% | -7.1\% | 25.4\% | 2.1\% | 4.7\% | -2.9\% | 14.9 | 0.3\% | 19.5\% |
| Greene. | 8.7\% | 1.9\% | 7.7\% | -5.8\% | -5.5\% | 24.7\% | 6.1\% | 13.6\% | -6.7\% | 5.1\% | 7.5\% | 6.8\% | -1.4\% | 5.7\% | Union. | 10.6\% | 15.9\% | 10.7\% | -1.4\% | -3.1\% | -7.9\% | 4.2\% | 6.7\% | 10.3\% | 10.5\% | 10.2\% | 11.8 | 12.2\% | 2.5\% |
| Guilf | 6.6\% | 1.8\% | 5.7\% | 1.5\% | -8.0\% | -10.0\% |  | 5.2\% |  |  |  |  | 9.6\% | 1.1\% |  |  | 1.2 | 10.5\% | -9.9\% | -2.4 | 11.9\% | -4.8\% |  | -2.7\% | 418 | 4.40 |  | 4.4 | 2.0\% |
| Ha | 7.0\% | -0.2\% |  | -2.9\% | 訨 |  |  | 10.3\% |  | 8\% | 6.6\% | 1.9\% | 7.5\% | 4.7\% | Wake.. | 5.8 | 10.5\% | , | 0.7\% | -8.5\% | -4.8\% | 2.6 | 6.3 | 5.2\% | 5.8 | 10.1 | 7.7 | 11.5 | 14.5\% |
| Har | 14.6\% | 6.4\% | 12.7\% | -8.1\% | -2.8\% | 5.4\% | 4.1\% | 2\% | 4.4\% | 5\% | 14.6\% | 11.1\% | 10.0\% | 5.1\% | Warren. | -5.2\% | 12.1\% | 5.0\% | 12.2\% | -6.5\% | 1.0\% | 8.1\% | 12.5\% | -0.9\% | -1.0\% | 1.4 | 7.1 | 6.4 | 4.8\% |
| Haywood. | 1.2\% | 9.6\% | 10.8\% | 2. | -10.9\% | 6.1\% | -0.3\% | 4.3\% | 3.\% | 0.9\% | 11.6\% | 6.0\% | 5.8\% | 3.0\% | Washing | 0.0\% | 0.3\% | -0.8\% | 3.4\% | 8.0\% | 12.5\% | 8.4\% | 1.9\% | -3.1\% | 3.5\% | 0.5\% | 1.1\% | 68.3 | .8\% |
| Henderson.. | 3.1\% | 2.2\% | 15.3\% | -8.0\% | -7.8\% | -0.5\% | 1.7\% | 2.2\% | 9.4\% | 2.5\% | 9.6\% | 11.1\% | 9.4\% | 4.9\% | Watauga | 6.0\% | 6.8\% | 8.5\% | 0.9\% | -8.5\% | -3.7\% | 0.9\% | 2.9\% | 0.6\% | 7.7\% | 6.3\% | 6.8\% | 9.8\% | 2.5\% |
| Hertfor | 8.7\% | 0.8\% | -7.6\% | 12.4\% | 2.4\% | 58. | 12.3\% | 10.7\% | -0.9\% | 3.3\% | 3.0\% | 1.1\% | 3.7\% | 3.3\% | Wayn | 4.80 | 6.2\% | 5.6\% | -3.2\% | -0.1\% | -8.3\% | 5.2\% | 13.1 | -4.3\% | 0.0 | 7.4\% | 4.8 | 6.3 | $0.4{ }^{\circ}$ |
| Hoke... | 13.2\% | 11.6\% | -9.6\% | -3.9\% | 0.4\% | 58.4\% | 23.2\% | 1\% | 18.4\% | -1.1\% | 3.8\% | 5.0\% | 7.4\% | 11.4\% | Wilke | 1.3\% | -1.7\% | 4.3\% | -2.0\% | -9.5\% | 5.9\% | 4.4\% | 10.6\% | -0.3\% | 6.6\% | 0.7\% | 3.4\% | 13.0\% | 6.0\% |
| Hyde... | 2.2\% | 1.8\% | 4.4\% | 9.7\% | -7.0\% | 13.5\% | 1.9\% | 1.8\% | -2.5\% | 6.7\% | 3.0\% | 5.7\% | 2.9\% | -0.6\% | Wilson | 2.2\% | 5.9\% | 12.8\% | 5.5\% | -9.1\% | 2.2\% | -1.6\% | 4.3\% | 3.6\% | -0.5\% | 4.6\% | 9.5\% | 9.5\% | 0.4\% |
| Iredell... | 10.5\% | 11.8\% | 7.2\% | -1.6\% | -10.2\% | -3.1\% | 4.4\% | 12.3\% | -2.3\% | 5.5\% | 11.1\% | 6.0\% | 8.8\% | 2.6\% | Yadkin | 1.7\% | 5.4\% | 14.3\% | 2.4\% | -0.4\% | -1.4\% | -4.7\% | -0.3\% | 3.4\% | 3.8\% | 8.1\% | 6.6\% | 9.3\% | -0.7\% |
| ckson. | 8.9\% | 5.3\% | 22.4\% | -1.1\% | -7.5\% | 5.7\% | -1.5\% | 5.5\% | 0.9\% | 7.8\% | 13.2\% | 3.0\% | 14.2\% | 6.7\% | Yancey | 6.8\% | 28.7\% | 12.1\% | 10.5\% | 17.3\% | -14.3\% | 5.2\% | 2.4\% | 1.4\% | -2.3\% | 6.0\% | 4.3\% | 10.6\% | 3.9\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Ünallocated | 2.2\% | 19.4\% | -2.7\% | 11.3\% | 13.5\% | -31.4\% | 16.3\% | -0.4\% | -3.7\% | 7.4\% | 6.1\% | -1.0\% | 4.2\% | 0.5\% |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Statewide totals | 6.1\% | 8.9\% | 5.0\% | 1.3\% | -7.6\% | -5.1\% | 2.3\% | 6.3\% | 2.5\% | 4.7\% | 9.0\% | 6.5\% | 8.6\% | 4.3\% |

TABLE 38. A COUNTY COMPARISON OF STATE SALES AND USE TAX GROSS COLLECTIONS FOR 2003-2004 AND 2017-2018
[RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

| Fiscal year 2003-2004 |  |  |  |  |  | Fiscal year 2017-2018 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | Rank | $\begin{array}{\|c\|} \hline \% \\ \text { of total } \end{array}$ | County | Rank | $\begin{array}{c\|} \hline \% \\ \text { of total } \end{array}$ | County | Rank | $\begin{array}{c\|} \hline \% \\ \text { of total } \end{array}$ | $\begin{array}{\|c\|} \hline \% \text { change } \\ 18 / 04 \\ \hline \end{array}$ | County | Rank | $\begin{gathered} \% \\ \text { of total } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { \% change } \\ 18 / 04 \\ \hline \end{array}$ |
| Alamance.... | 14 | 1.21\% | Johnston... | 17 | 1.01\% | Alamance... | 10 | 1.66\% | 141.10\% | Johnston. | 171 | 1.26\% | 120.08\% |
| Alexander. | 77 | 0.12\% | Jones. | 97 | 0.03\% | Alexander. | 76 | 0.14\% | 102.71\% | Jones. | 98 | 0.03\% | 95.10\% |
| Alleghany......... | 84 | 0.06\% | Lee. | 35 | 0 52\% | Alleghany......... | 90 | 0.05\% | 65.19\% | Lee. | 36 | 0.54\% | 82.54\% |
| Anson..... | 78 | 0.10\% | Lenoir. | 36 | $052 \%$ | Anson.............. | 78 | 0.10\% | 84.24\% | Lenoir. | 46 | 0.39\% | 31.29\% |
| Ashe............. | 69 | 0.15\% | Lincoln............. | 44 | 0.40\% | Ashe.......... | 69 | 0.18\% | 105.66\% | Lincoln............. | 37 | 0.54\% | 137.58\% |
| Avery..... | 70 | 0.15\% | Macon | 46 | 0 38\% | Avery.. | 68 | 0.18\% | 116.39\% | Macon | 47 | 0.36\% | 67.59\% |
| Beaufort.......... | 48 | 0.34\% | Madison........... | 88 | 0.04\% | Beaufort............ | 54 | 0.32\% | 65.54\% | Madison..... | 85 | 0.08\% | 200.27\% |
| Bertie... | 93 | 0.04\% | Martin.... | 73 | 0 14\% | Bertie... | 87 | 0.06\% | 208.96\% | Martin... | 75 | 0.14\% | 72.95\% |
| Bladen.. | 71 | 0.15\% | McDowell........ | 65 | 0 19\% | Bladen... | 71 | 0.16\% | 83.49\% | McDowell.......... | 61 | 0.24\% | 118.34\% |
| Brunswick... | 24 | 0.79\% | Mecklenburg.... | 1 | $1232 \%$ | Brunswick... | 19 | 1.19\% | 165.10\% | Mecklenburg.... | 1 | 15.29\% | 117.96\% |
| Buncombe. | 6 | 2.79\% | Mitchell........... | 76 | 0 12\% | Buncombe. | 5 | 3.75\% | 136.14\% | Mitchell........... | 80 | 0.10\% | 47.04\% |
| Burke............. | 38 | 0.46\% | Montgomery..... | 75 | 0 13\% | Burke.... | 39 | 0.49\% | 88.10\% | Montgomery..... | 77 | 0.13\% | 81.89\% |
| Cabarrus.. | 10 | 1.60\% | Moore............... | 28 | 0.72\% | Cabarrus.. | 9 | 2.39\% | 162.52\% | Moore............... | 24 | 0.87\% | 111.69\% |
| Caldwell.. | 42 | 0.43\% | Nash.. | 21 | $088 \%$ | Caldwell.. | 44 | 0.40\% | 66.00\% | Nash.. | 28 | 0.75\% | 50.77\% |
| Camden........ | 98 | 0.02\% | New Hanover. | 7 | 2.62\% | Camden.. | 97 | 0.04\% | 159.29\% | New Hanover | 71 | 3.09\% | 106.71\% |
| Carteret.. | 25 | 0.76\% | Northampton.... | 92 | 0.04\% | Carteret. | 25 | 0.81\% | 86.46\% | Northampton.... | 84 | 0.08\% | 260.20\% |
| Caswell.. | 96 | 0.03\% | Onslow........ | 16 | $110 \%$ | Caswell.. | 92 | 0.05\% | 167.38\% | Onslow.. | 16 | 1.41\% | 125.75\% |
| Catawba... | 9 | 1.70\% | Orange............. | 18 | 0 98\% | Catawba. | 11 | 1.63\% | 68.30\% | Orange........ ..... | 18 | 1.22\% | 119.53\% |
| Chatham.. | 57 | 0.25\% | Pamlico............ | 89 | 0.04\% | Chatham... | 42 | 0.42\% | 194.84\% | Pamlico...... ...... | 88 | 0.06\% | 148.79\% |
| Cherokee....... | 58 | 0.24\% | Pasquotank....... | 47 | $038 \%$ | Cherokee...... | 67 | 0.21\% | 55.95\% | Pasquotank....... | 52 | 0.33\% | 52.44\% |
| Chowan... | 80 | 0.08\% | Pender... | 67 | 0 18\% | Chowan. | 82 | 0.09\% | 96.38\% | Pender.. | 51 | 0.34\% | 228.11\% |
| Clay................ | 86 | 0.05\% | Perquimans...... | 95 | 0.03\% | Clay................ | 91 | 0.05\% | 74.75\% | Perquimans.. | 96 | 0.04\% | 110.62\% |
| Cleveland.... | 32 | 0.63\% | Person........ | 60 | $023 \%$ | Cleveland......... | 31 | 0.71\% | 97.05\% | Person... | 64 | 0.23\% | 74.38\% |
| Columbus.. | 52 | 0.31\% | Pitt..... | 11 | 1.48\% | Columbus. | 57 | 0.28\% | 60.22\% | Pitt. | 12 | 1.62\% | 92.69\% |
| Craven... | 29 | 0.72\% | Polk.... | 82 | 0.07\% | Craven.... | 29 | 0.74\% | 81.01\% | Polk. | 791 | 0.10\% | 173.80\% |
| Cumberland. | 8 | 2.55\% | Randolph.......... | 27 | 0.74\% | Cumberland | 8 | 2.79\% | 92.26\% | Randolph.......... | 27 | 0.80\% | 89.52\% |
| Currituck... | 61 | 0.23\% | Richmond... | 55 | $026 \%$ | Currituck. | 49 | 0.35\% | 172.58\% | Richmond.. | 59 | 0.26\% | 80.86\% |
| Dare......... | 15 | 1.19\% | Robeson........... | 30 | 0.66\% | Dare..... | 20 | 1.07\% | 57.29\% | Robeson...... | 30 | 0.73\% | 93.99\% |
| Davidson.. | 22 | 0.87\% | Rockingham..... | 41 | 0.43\% | Davidson.......... | 22 | 0.89\% | 80.09\% | Rockingham..... | 40 | 0.46\% | 87.94\% |
| Davie............... | 68 | 0.16\% | Rowan.. | 26 | 0.75\% | Davie.. | 65 | 0.22\% | 146.31\% | Rowan.............. | 21, | 0.90\% | 108.54\% |
| Duplin... | 62 | 0.22\% | Rutherford. | 45 | $039 \%$ | Duplin. | 58 | 0.27\% | 118.77\% | Rutherford.. | 45 | 0.39\% | 76.99\% |
| Durham....... | 5 | 3.77\% | Sampson.......... | 51 | $032 \%$ | Durham.. | 4 | 4.95\% | 130.75\% | Sampson.......... | 53 | 0.32\% | 77.43\% |
| Edgecombe........ | 53 | 0.28\% | Scotland.. | 56 | $025 \%$ | Edgecombe........ | 60 | 0.25\% | 57.26\% | Scotland.. | 66 | 0.22\% | 52.88\% |
| Forsyth............ | 4 | 4.05\% | Stanly............... | 43 | 0.42\% | Forsyth... | 6 | 3.70\% | 60.44\% | Stanly............... | 43 | 0.40\% | 69.66\% |
| Franklin........... | 59 | 0.24\% | Stokes.............. | 74 | 0 14\% | Franklin........... | 56 | 0.29\% | 109.73\% | Stokes.............. | 70 | 0.17\% | 113.52\% |
| Gaston.. | 12 | 1.43\% | Surry............... | 34 | 0.61\% | Gaston | 14 | 1.50\% | 85.03\% | Surry............... | 34 | 0.61\% | 75.90\% |
| Gates...... | 99 | 0.01\% | Swain.............. | 83 | 0.06\% | Gates... | 99 | 0.03\% | 202.12\% | Swain.... | 81 | 0.10\% | 200.38\% |
| Graham.... | 94 | 0.04\% | Transylvania..... | 64 | $022 \%$ | Graham... | 93 | 0.05\% | 130.98\% | Transylvania..... | 63 | 0.24\% | 93.61\% |
| Granville... | 63 | 0.22\% | Tyrrell.............. | 100 | 0.01\% | Granville. | 62 | 0.24\% | 95.65\% | Tyrrell.............. | 100 | 0.02\% | 176.81\% |
| Greene............. | 91 | 0.04\% | Union............... | 19 | 0 94\% | Greene............. | 94 | 0.05\% | 114.04\% | Union.......... .... | 15 | 1.42\% | 167.73\% |
| Guilford.. | 3 | 5.71\% | Vance... | 49 | $033 \%$ | Guilford............ | 3 | 5.12\% | 57.46\% | Vance. | 55 | 0.29\% | 54.53\% |
| Halifax... | 50 | 0.33\% | Wake. | 2 | 10 11\% | Halifax. | 50 | 0.35\% | 89.00\% | Wake. | 2 | 12.59\% | 118.80\% |
| Harnett.... | 40 | 0.44\% | Warren............ | 87 | 0.05\% | Harnett...... ...... | 33 | 0.63\% | 152.77\% | Warren.. | 89 | 0.06\% | 112.68\% |
| Haywood........... | 37 | 0.49\% | Washington ..... | 85 | 0.05\% | Haywood........... | 38 | 0.50\% | 80.30\% | Washington...... | 86 | 0.07\% | 138.76\% |
| Henderson...... | 23 | 0.84\% | Watauga.......... | 33 | 0.62\% | Henderson... | 23 | 0.87\% | 82.94\% | Watauga.......... | 35 | 0.60\% | 71.70\% |
| Hertford.. | 66 | 0.19\% | Wayne............. | 20 | $0 \mathrm{93} \mathrm{\%}$ | Hertford. | 72 | 0.15\% | 42.19\% | Wayne............. | 26 | 0.81\% | 52.95\% |
| Hoke.. | 81 | 0.07\% | Wilkes............ | 39 | 0.45\% | Hoke................ | 74 | 0.15\% | 286.17\% | Wilkes............. | 41 | 0.44\% | 69.86\% |
| Hyde................ | 90 | 0.04\% | Wilson. | 31 | 0.64\% | Hyde................ | 95 | 0.04\% | 67.82\% | Wilson. | 32 | 0.68\% | 86.03\% |
| Iredell.............. | 13 | 1.42\% | Yadkin............. | 72 | 0 14\% | Iredell.. | 13 | 1.61\% | 99.29\% | Yadkin... | 73 | 0.15\% | 79.08\% |
| Jackson............ | 54 | 0.27\% | Yancey ....... ..... | 79 | 0.08\% | Jackson............. | 481 | 0.36\% | 133.74\% | Yancey ............ | 83 | 0.09\% | 77.11\% |
|  |  |  | Unallocated...... | 1 | 17.60\% | Detail may not | o tota | due to |  | Unallocated.. | 3 | 5.42\% | -45.85\% |
|  |  |  | Statewide totals | - | 100.00\% | rounding. |  |  |  | Statewide totals | - | 100.00\% | 75.71\% |

Computations and rankings exclude tax collections derived from the $8 \%$ rate levied on short-term motor vehicle leasing and the combined general rate of $\mathbf{7 \%}$ levied on 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 2003-2004 AND 2017-2018
[ RANK, CONTRIBUTION PERCENTAGE, AND OVERALL GROWTH ]

| Fiscal year 2003-2004 |  |  |  |  |  | Fiscal year 2017-2018 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | Rank | $\begin{array}{\|c\|} \hline \% \\ \text { of total } \\ \hline \end{array}$ | County | Rank | $\begin{gathered} \% \\ \text { of total } \end{gathered}$ | County | Rank | $\begin{array}{\|c\|} \hline \% \\ \text { of total } \end{array}$ | $\begin{array}{\|c} \hline \text { \% change } \\ 18 / 04 \\ \hline \end{array}$ | County | Rank | $\begin{gathered} \hline \% \\ \text { of total } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { \% change } \\ 18 / 04 \\ \hline \end{array}$ |
| Alamance..... | 14 | 1.24\% | Johnston.. | 17 | 1.07\% | Alamance.... | 10 | 1.66\% | 122.1\% | Johnston. | 171 | 1.26\% | 95.4\% |
| Alexander. | 77 | 0.12\% | Jones. | 97 | 0.03\% | Alexander. | 76 | 0.14\% | 86.3\% | Jones. | 98 | 0.03\% | 55.5\% |
| Alleghany......... | 84 | 0.06\% | Lee. | 35 | 0.56\% | Alleghany......... | 90 | 0.05\% | 53.4\% | Lee. | 36 | 0.55\% | 61.3\% |
| Anson.............. | 78 | 0.10\% | Lenoir | 36 | 0.55\% | Anson... | 78 | 0.10\% | 63.3\% | Lenoir | 46 | 0.39\% | 16.7\% |
| Ashe............... | 711 | 0.16\% | Lincoln............ | 44 | 0.42\% | Ashe....... | 69 | 0.18\% | 91.4\% | Lincoln... | 37 | 0.54\% | 111.0\% |
| Avery.. | 73 | 0.15\% | Macon. | 48 | 0.38\% | Avery | 68 | 0.18\% | 104.6\% | Maco | 47 | 0.36\% | 57.4\% |
| Beaufort. | 46 | 0.40\% | Madison | 91 | 0.04\% | Beaufort | 54 | 0.32\% | 32.7\% | Madison.. | 85 | 0.08\% | 179.8\% |
| Bertie.. | 92 | 0.04\% | Martin.. | 72 | 0.15\% | Bertie.. | 87 | 0.06\% | 156.5\% | Martin. | 75 | 0.14\% | 50.7\% |
| Bladen... | 65 | 0.21\% | McDowell.......... | 66 | 0.20\% | Bladen... | 71 | 0.16\% | 20.4\% | McDowell.......... | 61 | 0.24\% | 98.8\% |
| Brunswick... | 24 | 0.82\% | Mecklenburg.... | 1 | 12.51\% | Brunswick. | 19 | 1.19\% | 138.7\% | Mecklenburg.... | 1 | 15.29\% | 102.0\% |
| Buncombe.. | 6 | 2.84\% | Mitchell........... | 76 | 0.12\% | Buncombe | 5 | 3.74\% | 118.3\% | Mitchell........... | 80 | 0.10\% | 35.5\% |
| Burke..... | 38 | 0.47\% | Montgomery..... | 75 | 0.14\% | Burke.... | 39 | 0.49\% | 71.0\% | Montgomery..... | 77 | 0.13\% | 57.3\% |
| Cabarrus......... | 10 | 1.62\% | Moore............... | 28 | 0.73\% | Cabarrus. | 9 | 2.39\% | 144.0\% | Moore............... | 23 | 0.87\% | 97.4\% |
| Caldwell. | 42 | 0.44\% | Nash. | 21 | 0.92\% | Caldwell | 44 | 0.40\% | 50.4\% | Nash. | 28 | 0.75\% | 34.6\% |
| Camden............ | 98 | 0.03\% | New Hanover.... | 71 | 2.72\% | Camden............ | 97 | 0.04\% | 134.2\% | New Hanover.... | 71 | 3.09\% | 87.7\% |
| Carteret........... | 26 \| | 0.78\% | Northampton.... | 90 | 0.05\% | Carteret........... | 25 | 0.81\% | 73.0\% | Northampton.... | 84 | 0.08\% | 179.3\% |
| Caswell. | 96 | 0.04\% | Onslow... | 16 | 1.10\% | Caswell. | 92 | 0.05\% | 133.8\% | Onslow | 16 | 1.41\% | 111.1\% |
| Catawba. | 9 | 1.77\% | Orange............. | 20 | 0.93\% | Catawba. | 11 | 1.63\% | 52.5\% | Orange............. | 18 | 1.22\% | 116.3\% |
| Chatham. | 57 | 0.26\% | Pamlico............ | 88 | 0.05\% | Chatham. | 42 | 0.42\% | 159.1\% | Pamlico............ | 88 | 0.06\% | 126.5\% |
| Cherokee......... | 60 | 0.25\% | Pasquotank.... | 471 | 0.38\% | Cherokee...... | 67 | 0.21\% | 43.5\% | Pasquotank. | 52 | 0.33\% | 40.7\% |
| Chowan.......... | 80 | 0.08\% | Pender.... | 69 | 0.18\% | Chowan... | 82 | 0.09\% | 71.6\% | Pender. | 51 | 0.34\% | 200.3\% |
| Clay................ | 86 | 0.05\% | Perquimans. | 95 | 0.04\% | Clay................ | 91 | 0.05\% | 63.0\% | Perquimans. | 96 | 0.04\% | 88.0\% |
| Cleveland. | 32 | 0.67\% | Person... | 58 | 0.26\% | Cleveland. | 31 | 0.71\% | 75.7\% | Person. | 64 | 0.23\% | 48.8\% |
| Columbus... | 52 | 0.33\% | Pitt. | 11 | 1.60\% | Columbus. | 57 | 0.28\% | 40.8\% | Pitt. | 12 | 1.62\% | 68.1\% |
| Craven............. | 29 | 0.73\% | Polk.. | 82 | 0.07\% | Craven.... | 29 | 0.74\% | 68.3\% | Polk. | 791 | 0.10\% | 155.4\% |
| Cumberland.. | 8 | 2.56\% | Randolph.......... | 27 | 0.77\% | Cumberland | 8 | 2.79\% | 80.1\% | Randolph.......... | 27 | 0.80\% | 70.6\% |
| Currituck. | 62 | 0.23\% | Richmond. | 56 | 0.27\% | Currituck. | 50 | 0.35\% | 155.0\% | Richmond.. | 59 | 0.26\% | 63.8\% |
| Dare.... | 15 | 1.19\% | Robeson.... | 31 | 0.69\% | Dare... | 20 | 1.07\% | 48.3\% | Robeson.... | 30 | 0.72\% | 73.7\% |
| Davidson. | 22 | 0.90\% | Rockingham..... | 41 | 0.45\% | Davidson | 22 | 0.89\% | 62.4\% | Rockingham..... | 40 | 0.46\% | 69.9\% |
| Davie................ | 70 | 0.16\% | Rowan. | 25 | 0.79\% | Davie................ | 65 | 0.22\% | 125.4\% | Rowan......... ..... | 21, | 0.89\% | 88.0\% |
| Duplin.. | 61 | 0.24\% | Rutherford. | 45 | 0.41\% | Duplin. | 58 | 0.27\% | 82.9\% | Rutherford.. | 45 | 0.39\% | 59.6\% |
| Durham...... | 5 | 3.76\% | Sampson..... ..... | 51 | 0.35\% | Durham. | 4 | 4.96\% | 118.0\% | Sampson..... ..... | 53 | 0.32\% | 53.4\% |
| Edgecombe........ | 53 | 0.29\% | Scotland.. | 54 | 0.28\% | Edgecombe........ | 60 | 0.25\% | 41.6\% | Scotland........... | 66 | 0.22\% | 31.1\% |
| Forsyth............ | 4 | 4.15\% | Stanly............... | 43 | 0.44\% | Forsyth. | 6 | 3.70\% | 47.2\% | Stanly.............. | 43 | 0.40\% | 52.5\% |
| Franklin........... | 59 | 0.25\% | Stokes........ ..... | 68 | 0.19\% | Franklin.......... | 56 | 0.29\% | 88.6\% | Stokes....... .... | 70 | 0.17\% | 51.2\% |
| Gaston.. | 13 | 1.48\% | Surry... | 34 | 0.61\% | Gaston. | 14 | 1.50\% | 68.0\% | Surry... | 34 | 0.61\% | 65.5\% |
| Gates..... | 99 | 0.02\% | Swain.. | 83 | 0.06\% | Gates... | 99 | 0.03\% | 147.1\% | Swain.. | 81 | 0.10\% | 173.8\% |
| Graham... | 94 | 0.04\% | Transylvania..... | 64 | 0.22\% | Graham. | 93 | 0.05\% | 111.3\% | Transylvania..... | 63 | 0.24\% | 80.8\% |
| Granville.......... | 63 | 0.22\% | Tyrrell.............. | 100 | 0.01\% | Granville.. | 62 | 0.24\% | 78.0\% | Tyrrell.............. | 100 | 0.02\% | 147.5\% |
| Greene............. | 93 | 0.04\% | Union............... | 18 | 0.98\% | Greene....... ...... | 94 | 0.05\% | 87.6\% | Union.............. | 15 | 1.42\% | 141.1\% |
| Guilford.. | 3 | 5.94\% | Vance. | 50 | 0.35\% | Guilford | 3 | 5.12\% | 42.3\% | Vance | 55 | 0.29\% | 39.2\% |
| Halifax............. | 49 | 0.36\% | Wake. | 2 | 10.05\% | Halifax | 49 | 0.35\% | 61.3\% | Wake.............. | 2 | 12.59\% | 106.9\% |
| Harnett.... | 40 | 0.45\% | Warren. | 87 | 0.05\% | Harnett. | 33 | 0.62\% | 127.7\% | Warren. | 89 | 0.06\% | 86.2\% |
| Haywood........... | 37 | 0.50\% | Washington...... | 85 | 0.05\% | Haywood........... | 38 | 0.50\% | 66.2\% | Washington...... | 86 | 0.07\% | 113.8\% |
| Henderson........ | 231 | 0.86\% | Watauga...... .... | 331 | 0.62\% | Henderson. | 24 | 0.87\% | 66.9\% | Watauga.......... | 351 | 0.60\% | 61.1\% |
| Hertford. | 67 | 0.20\% | Wayne............. | 19 | 0.96\% | Hertfor | 72 | 0.15\% | 28.1\% | Wayne............. | 26 | 0.81\% | 39.4\% |
| Hoke.. | 81 | 0.07\% | Wilkes. | 39 | 0.47\% | Hoke. | 74 | 0.14\% | 232.2\% | Wilkes. | 41 | 0.44\% | 54.3\% |
| Hyde................ | 89 | 0.05\% | Wilson. | 30 | 0.69\% | Hyde................ | 95 | 0.04\% | 51.2\% | Wilson. | 32 | 0.69\% | 64.9\% |
| Iredell.............. | 12 | 1.48\% | Yadkin... | 74 | 0.15\% | Iredell.. | 13 | 1.62\% | 80.1\% | Yadkin.. | 73 | 0.15\% | 64.5\% |
| Jackson...... ...... | 55 | 0.27\% | Yancey ............ | 79 | 0.09\% | Jackson............. | 481 | 0.36\% | 117.8\% | Yancey ............ | 83 | 0.09\% | 60.3\% |
|  |  |  | Unallocated. | 1 | 15.47\% | Detail may not | o tor | s due |  | Unallocated. | 3 | 5.43\% | -41.9\% |
|  |  |  | Statewide totals | - | 100.00\% | rounding. |  |  |  | Statewide totals | - | 100.00\% | 65.3\% |

Computations and rankings exclude tax collections derived from the $\mathbf{8 \%}$ rate levied on short-term motor vehicle leasing and the combined general rate of $\mathbf{7 \%}$ levied on utility services. The ranking shown for the Unallocated category merely indicates its relative placement in comparison with the 100 counties and does not affect the county rankings.
[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 [\$]$\qquad$ | Total <br> revenue <br> generated <br> from <br> all <br> rates <br> $[\$]$ <br> 19$]$ | Collections <br> to <br> Highway <br> Trust <br> Fund <br> $[3 \%$ rate <br> proceeds] <br> $[\$]$ <br> $578,34,24$ | Annual <br> transfer <br> to <br> General Fund <br> from <br> Highway Trust <br> Fund $\dagger$ <br> $[\$]$ | Net <br> Highway <br> Trust <br> Fund <br> receipts <br> after <br> appropriation <br> $[\$]$ | AnnualcredittoHighwayFund $\dagger \dagger$$\S 105-187.9$$[8 \%$ proceeds $]$$[\$]$ | CollectionstoGeneralFund[8\% leaseproceeds +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 |
| 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\% |
| 2004-0 | 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\% |
| 2005-0 | 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\% |
| 2006-0 | 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\% |
| 2013-1 | 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\% |
| 2016-17.. | 749,679,784 | 34,305,511 | 76,395,796 | 860,381,091 | 783,985,295 |  | 783,985,295 |  | 76,395,796 | 7.05\% | 19.12\% | 4.56\% | 7.25\% |
| 2017-18... | 758,491,450 | 38,607,601 | 78,478,830 | 875,577,881 | 797,099,051 | - | 797,099,051 | 10,000,000 | 68,478,830 | 1.18\% | 12.54\% | 2.73\% | 1.77\% |

## § 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 $\S 20-1011$ ). 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)]
SL 2016-94 requires that the charge for a service contract be separately stated on documentation given to the purchaser at the time the lease or rental agreement goes into effect (effective January 1, 2017 and applies to sales made on or after that date).
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 $\S \mathbf{2 0 - 4 . 0 1}$, 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.
§ 105-187.5 imposes an alternate tax on the privilege of using the highways in this State for those who rent or lease motor vehicles. The tax rate on the gross receipts from the short-term (less than 365 days) lease or rental of motor vehicle is $8 \%$; the tax rate on the gross receipts from the long-term lease or rental of a motor vehicle is $3 \%$. The maximum tax caps applicable to retail sales on certain motor vehicles apply to a continuous lease or rental of such a motor vehicle to the same person. The alternate tax is imposed on a retailer, but is then added to the lease or rental price of a motor vehicle such that the person who leases or rents the vehicle pays the tax.

Payment of the highway use tax is remitted to the Commissioner of Motor Vehicles during the certificate of title application process.
Historical note: Effective October 1, 1989, retail sales of motor vehicles became exempt from the $\mathbf{2 \%}$ rate ( $\mathbf{\$ 3 0 0}$ 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. $\dagger \dagger$ SL 2017-57 provides that the sum of $\mathbf{\$ 1 0}$ million of the taxes collected from the $\mathbf{8 \%}$ tax rate imposed on the gross receipts of motor vehicle short-term leases be credited annually to the Highway Fund and the remainder credited to the General Fund (effective June 28, 2017, and applies to taxes collected on or after that date).

Figure 40.1 Tax Collections Generated from Motor Vehicle Sales and Leases


TABLE 41. SCRAP TIRE DISPOSAL TAX COLLECTIONS

| Fiscal year | ```Gross tax collections [$]``` | Refunds <br> [\$] | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | County share [\$] | $\begin{gathered} \text { General } \\ \text { Fund } \dagger \\ {[\$]} \\ \hline \end{gathered}$ |  | Scrap <br> Tire <br> Disposal <br> Account $\dagger$ <br> $[\$]$ | Inactive Hazardous Sites Cleanup Fund $\dagger$ [\$] | Bernard <br> Allen <br> Memorial <br> Emergency <br> Drinking <br> Water Fund $\dagger$ <br> $[\$]$ | Administrative costs [\$] | Collection fees on overdue tax debts [\$] | OSBM <br> Civil <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection <br> cost of fines/ forfeitures [\$] | TIMS, <br> PDP <br> component <br> costs <br> SL 2009-451, <br> s. 6.20(a) <br> $[\$]$ |
| 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 |  |  | - |
| 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 | - |  |  |  | 298,096 | 12,730 | 96,420 | 407 | - |
| 2016-17.. | 19,725,068 | 74,956 | 19,650,111 | 13,464,535 | 5,759,441 | - | - |  |  | 324,039 | 10,785 | 90,910 | 402 | - |
| 2017-18..... | 19,837,432 | 49,889 | 19,787,542 | 13,564,822 | 5,804,618 | -1 | - | -1 | - | 309,108 | 11,455 | 97,110 | 429 | - |

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.
Bead Diameter of Tire $\quad$ Rate Exemptions: bicycle tires and other tires for vehicles propelled by human power, recapped tires, and tires sold for placement $\begin{array}{lll}\text { Bead Diameter of Tire } & \frac{\text { Rate }}{2 \%} & \text { Exemptions: } \begin{array}{c}\text { bicycle tires and other tires for veh } \\ \text { on newly manufactured vehicles. }\end{array}\end{array}$
At least 20 inches
$1 \%$
Effective July 1, 1991, the Scrap Tire Disposal Fee was moved to Article 5B of § 105 and redesignated as the Scrap Tire Disposal Tax. The $\mathbf{1 \%}$ tax applied to retail sales of new tires for construction equipment, agricultural and industrial equipment, aircraft, and new tires sold to be placed on vehicles for rent, lease, or sale. Effective October 1, 1993, the rate 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 $\mathbf{8 \%}$ allocation to the Solid Waste Management Trust Fund, the $\mathbf{1 7 \%}$ allocation to the Scrap Tire Disposal Account, and the 2.5\% allocations to the Inactive Hazardous Sites Cleanup Fund and to the Bernard Allen Memorial Emergency Drinking Water Fund are abolished; the remaining $70 \%$ 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 | $\qquad$ <br> Gross tax collections [\$] | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | 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 <br> Account $\dagger$ <br> $[\$]$ <br> 18$]$ | Administrative <br> costs <br> $[\$]$ | General Fund $\dagger$ <br> [\$] | Collection <br> fees on <br> overdue <br> tax <br> debts <br> $[\$]$ | OSBM <br> Civil <br> Penalty $\&$ <br> Forfeiture <br> Fund <br> $[\$]$ | Collection <br> cost <br> of <br> fines/ <br> forfeitures <br> $[\$]$ | TIMS, PDP <br> component <br> costs <br> SL 2009-451, <br> s. 6.20(a) <br> $[\$]$ |
| 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 |  | - | 272,244 | 1,971,588 | 367 | 3,691 | 15 | - |
| 2015-16.. | 5,044,915 | 8,874 | 5,036,041 | 2,566,372 | - | - | 329,012 | 2,136,296 | 43 | 4,299 | 18 | - |
| 2016-17.. | 5,797,929 | 12,652 | 5,785,277 | 2,995,952 | - |  | 280,410 | 2,495,894 | 1,155 | 11,813 | 52 | - |
| 2017-18..... | 9,361,617 | 21,927 | 9,339,691 | 5,081,805 | - | -1 | 303,632 | 3,948,403 | -1 | 5,825 | 26 | - |

Detail may not add to totals due to rounding
Tax rate and base: A privilege tax (excise tax) is imposed on a white goods retailer at a flat rate of $\$ 3$ for each new white good that is sold by the retailer. White goods are defined as refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, clothes dryers, and other similar domestic and commercial large appliances. The tax was first imposed January 1,1994 and was intended to expire July 1,1998 . The tax was $\$ 5$ if the article did not contain chlorofluorocarbon refrigerants and $\$ 10$ if the article contained such refrigerants. Proceeds were intended to provide funds for use in managing discarded white goods and the removal of chlorofluorocarbon refrigerants from such articles. After deducting administrative costs, the net proceeds were to be allocated as follows: 5\% to the Solid Waste Management Trust Fund, $\mathbf{2 0 \%}$ 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 $\mathbf{5 \%}$ to $\mathbf{8 \%}$; 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 8\% allocation to the Solid Waste Management Trust Fund and 20\% 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). Effective on or after July 1, 2016, a retailer-contractor is liable for tax for any white good withdrawn from inventory to fulfill a real property contract in the State.


| [§ 105 ARTICLE 5D.] |  |  |  |
| :---: | :---: | :---: | :---: |
| Fiscal year | Gross tax collections [\$] | Refunds <br> [\$] | Net <br> collections <br> before <br> transfers <br> $[\$]$ <br> 89 |
| 2003-04. | .89.1,044 | - | 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. | .. 36.7,245 | - | 367,245 |
| 2012-13. | ...31.1,237 | - | 311,237 |
| 2013-14. | ...296,001 | - | 296,001 |
| 2014-15. | ...235,437 | - | 235,437 |
| 2015-16. | ...232,457 | - | 232,457 |
| 2016-17. | ...196,599 | - | 196,599 |
| 2017-18. | .....17.1,821 |  | 171,821 |

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.
SL 19-237 extends the sunset provision from January 1, 2020 to January 1, 2030.
Proceeds of the tax are deposited into the Dry-Cleaning Solvent Cleanup Fund.

TABLE 44. PIPED NATURAL GAS EXCISE TAX COLLECTIONS
[§ 105 ARTICLE 5E.]
[Repealed by SL 2013-316, s. 4.1(d), effective July 1, 2014, and applicable to gross receipts billed on or after that date; concurrently, gross receipts are subject to the combined general rate under Article 5, § 105-164.4(a)(9).]
$\dagger$ [Collections are $\mathbf{\$ 0}$ for fiscal year 2015-16 thereafter; table retained for historical value.]

| Fiscal year | Gross <br> tax <br> collections $\dagger$ <br> $[\$]$ | $\begin{array}{\|c\|} \hline \text { Refunds } \\ {[\$]} \\ \hline \end{array}$ | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  | Collections <br> to <br> General <br> Fund <br> [\$] | Year-over-year \% change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Municipal share [\$] | Special <br> Reserve <br> Fund <br> [\$] | OSBM <br> Civil Pen- <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection cost of fines/for feitures [\$] | Collection <br> fees on <br> overdue <br> tax <br> debts <br> $[\$]$ |  |  |  |
|  |  |  |  |  |  |  |  |  |  | Gross collections | Amount <br> to <br> General <br> Fund |
| 2000-01. | .65,165,433 |  | 65,165,433 | 27,952,436 |  |  |  |  | 37,212,997 | 33.1\% | 34.3\% |
| 2001-02. | . $65,324,778$ | 257,719 | 65,067,059 | 7,953,531 | 6,163,604 |  |  |  | 40,949,924 | 0.2\% | 10.0\% |
| 2002-03. | . $65,875,332$ | 2,568,268 | 63,307,065 | 26,453,663 |  |  |  |  | 36,853,402 | 0.8\% | -10.0\% |
| 2003-04. | .65,502,633 | 709,827 | 64,792,806 | 25,797,925 |  |  |  |  | 38,994,881 | -0.6\% | 5.8\% |
| 2004-05. | .62,084,042 | 1,526,029 | 60,558,013 | 25,476,410 |  |  |  |  | 35,081,603 | -5.2\% | -10.0\% |
| 2005-06. | 58,50,7,317 | 185,898 | 58,321,419 | 24,639,745 |  | 27,406 |  |  | 33,654,268 | -5.8\% | -4.1\% |
| 2006-07. | .61,514,335 | 11,431 | 61,502,904 | 25,445,011 |  | 686 | 3 |  | 36,057,204 | 5.1\% | 7.1\% |
| 2007-08. | .59,77.1,818 | 9,719 | 59,762,099 | 23,285,683 |  | 28 |  |  | 36,476,388 | -2.8\% | 1.2\% |
| 2008-09. | .59,680,420 | - | 59,680,420 | 25,435,897 |  |  |  | 4,495 | 34,240,028 | -0.2\% | -6.1\% |
| 2009-10. | .59,805,447 | 7,244 | 59,798,203 | 25,982,258 |  | 20,161 | 93 | 1,597 | 33,794,094 | 0.2\% | -1.3\% |
| 2010-11. | 54,7,70.1,827 | - | 54,701,827 | 23,706,373 |  |  |  |  | 30,995,454 | -8.5\% | -8.3\% |
| 2011-12. | .45,62.1,128 | 5,139 | 45,615,989 | 19,754,660 |  | 134 | 1 | 28 | 25,861,167 | -16.6\% | -16.6\% |
| 2012-13. | .52,215,503 | 90,736 | 52,124,767 | 21,712,714 |  |  |  | 468 | 30,411,586 | 14.5\% | 17.6\% |
| 2013-14. | 55,703,643 | 1,531 | 55,702,112 | 25,311,963 |  |  |  |  | 30,390,149 | 6.7\% | -0.1\% |
| 2014-15. | ..6,116,901 | 6,116,901 |  |  |  |  |  |  |  | -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.
First $200 \quad \$ .047 \quad$ effective for transactions on/after July 1, 2010.]

201 to 15,000 — 03
15,001 to 60,000 . 03
60,001 to 500,000 . 024
Over 500,000 . 003
effective for transactions on/after July 1, 2010.]
2001-02
The State retained $\$ \mathbf{\$ 1 6} \mathbf{1 6 3 , 6 0 4}$ of allocable municipal share funds due to the revenue shortfall.

## TABLE 45. CERTAIN MACHINERY and EQUIPMENT TAX COLLECTIONS

[§ 105 ARTICLE 5F.]
[SL 2017-57 repeals the entirety of § 105 ARTICLE 5F effective July 1, 2018, and applies to transactions made on or after that date.]

| Fiscal year | $\begin{gathered} \text { Gross } \\ \text { tax } \\ \text { collections } \\ {[\$]} \\ \hline \end{gathered}$ | Refunds [\$] | Net collections before transfers [\$] | Transfers |  |  |  | Collections to General Fund [\$] | Year-over-year \% change |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Collection fees <br> on overdue tax debts [\$] | OSBM <br> Civil Pen- <br>  <br> Forfeiture <br> Fund <br> $[\$]$ | Collection cost of fines/forfeitures [\$] | TIMS andPDP compo-nent costsSL 2009-451s. 6.20(a)[\$] |  |  |  |
|  |  |  |  |  |  |  |  |  | Gross collections | $\begin{array}{\|c} \hline \text { Amount } \\ \text { to } \\ \text { General } \\ \text { Fund } \end{array}$ |
| 2005-06... | 11,991,983 | 34,366 | 11,957,618 |  | 5,627 |  |  | 1,951,991 |  |  |
| 2006 | 37,133,967 | 397,117 | 36,736,8 | 229 | 177,102 | 738 |  | 36,558,780 | 209.66\% | 205.88\% |
| 200 | 38,186,316 | 252,803 | 37,933,513 | 813 | 177,3 | 25 |  | 37,748,630 | 2.83\% | 3.25\% |
| 2008-09... | 33,447,785 | 401,208 | 33,046,577 | 2,432 | 177,777 | 748 |  | 32,865,620 | -12.41\% | -12.94\% |
| 2009-10 | 33,028,880 | 905,334 | 32,123,5 | 7,174 | 218,227 | 1,008 |  | 31,897,136 | -1.25 | -2.95\% |
| 2010-11.. | 34,073,552 | 1,349,973 | 32,723,579 | 431 | 222,053 | 959 | 3,524 | 32,496,612 | 3.16\% | 1.88\% |
| 2011-1 | 36,661,349 | 321,757 | 36,339,592 | 7,418 | 137,916 | 568 | 11,101 | 36,182,589 | 7.59\% | 11.34\% |
| 2012-13... | 37,270,518 | 229,711 | 37,040,807 | 6,090 | 172,351 | 692 | 362 | 36,861,312 | 1.66\% | 1.88\% |
| 2013 | 37,352,859 | 1,664,026 | 35,688,833 | 5,254 | 160,605 | 645 |  | 35,522,329 | 0.22\% | -3.63\% |
| 2014-15... | 41,609,565 | 253,891 | 41,355,674 |  | 233,701 | 962 |  | 41,115,193 | 11.40\% | 15.74\% |
| 201 | 47,414,223 | 704,463 | 46,709,760 | 5,416 | 290,888 | 1,227 |  | 46,412,229 | 13.95\% | 12.88\% |
| 2016-17... | 48,388,426 | 733,047 | 47,655,379 | 11,380 | 305,837 | 1,352 |  | 47,336,810 | 2.05\% | 1.99\% |
| 2017-18... | 48,039,063 | 954,62 | 47,084,441 | 44,397 | 324,366 | 1,434 |  | 46,714,24 | -0.72\% | -1.32\% |

Effective January 1, 2006, transactions of certain machinery and equipment and manufacturing fuel were exempted from State sales and use taxes imposed on the seller and, concurrently, made subject to a privilege tax imposed on the purchaser. [Applicable tax rates remained unchanged.]
Manufacturing machinery and equipment and recycling equipment are subject to a $1 \%$ tax rate with a maximum $\$ 80$ tax per article. [Purchases by State agencies are exempted from the privilege taxes imposed by this Article; 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 § 105-164.41(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 $\mathbf{0 . 7 \%}$; 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 $\mathbf{1 , 2 0 0 7}$, 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 5 F 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 $\mathbf{1 , 2 0 1 3 .}$
Effective July 1, 2013, Article 5F was expanded to impose the tax on purchases of mill machinery, distribution machinery, or parts or accessories for mill machinery or distribution machinery for storage, use, or consumption in North Carolina by a qualifying large manufacturing and distribution facility that is used primarily for manufacturing or assembling products and distributing finished products (special investment and employment level requirements apply); provisions are effective for transactions occurring on or after July 1,2013 and expire for transactions occurring on or after July 1, 2018.
Effective July 1, 2016, Article 5F was expanded to impose the tax on certain tangible personal property purchases by certain recyclers, certain tangible personal property purchases by precious metal extraction companies, and certain tangible personal property purchases by certain metal work fabrication companies. Effective July 14, 2016, Article 5F was expanded to impose the tax on companies located at ports facilities (applies retroactively to purchases made on or after July 1, 2013).

TABLE 46. SOLID WASTE DISPOSAL TAX COLLECTIONS

| Fiscal year | Gross tax collections [\$] | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | Net collections before transfers [\$] | Distributions and Transfers |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Local shares: 37.5\%* |  | Inactive <br> Hazardous <br> Sites <br> Cleanup <br> Fund <br> $[\$]$ | Solid <br> Waste <br> Management <br> Trust <br> Fund+ <br> [\$] <br> ISD,570 | General <br> Fund $\dagger$ <br> [\$] | Administrative costs of collection [\$] | Permit application costs [\$] | Collection <br> fees on <br> overdue <br> tax <br> debts <br> [\$] |  | Collection <br> cost <br> of <br> fines $/$ <br> forfeitures <br> $[\$]$ | TIMS andPDP compo-nent costsSL 2009-451,S. 6.20(a)[\$] |
|  |  |  |  | County share: <br> 18.75\% <br> [\$] | City <br> share: <br> 18.75\% <br> [\$] |  |  |  |  |  |  |  |  |  |
| 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 | - |
| 2016-17... | 20,192,078 | 417,190 | 19,774,888 | 3,693,981 | 3,693,981 | 9,850,615 | - | 2,462,654 | 45,999 | - | 4,896 | 22,663 | 100 | - |
| 2017-18... | 20,476,020 | 608,128 | 19,867,891 | 3,700,184 | 3,700,184 | 9,867,158 | - | 2,463,581 | 77,662 | - | 171 | 58,692 | 259 | - |

## Tax rate and base

Effective July 1, 2008, an excise tax (\$2 per ton of waste) is imposed on the disposal of municipal solid waste and construction and demolition debris in any landfill and on the transfer of municipal solid waste and construction and demolition debris to a transfer station for disposal outside the State (applies to landfills and transfer stations permitted pursuant to Solid Waste Management laws, Article 9 of Chapter 130A of the NC General Statutes). The tax liability is on the municipal solid waste and construction and demolition debris received from third parties and on municipal solid waste and construction and demolition debris disposed of by the owner or operator.
Disposition of Proceeds:
Inactive Hazardous Sites Cleanup Fund [§ 130A-310.11]: 50\%
*Cities and counties in the State that provide solid waste management programs and services: 37.5\% [counties: 18.75\%; cities: 18.75\%]
A city or county served by a regional solid waste management authority established under Article 22 is excluded from the solid waste disposal tax distribution. $\dagger$ 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)

$$
\text { to provide for } 12.5 \% \text { of the net tax proceeds to remain in the General Fund instead of being credited to the Solid Waste Management Trust Fund.] }
$$

Figure 46.1 Solid Waste Disposal Tax: Collections, Distributions, and Transfers

(\$ millions)

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

 $\S \mathbf{1 0 5 - 1 8 7 . 7 0}$ mandates the Department of Revenue to comply with the provisions of § 62A Article $\mathbf{3}$ to receive and transfer the 911 service charge collections to the 911 Fund.
The 911 service charge rate is established by the North Carolina 911 Board and is set at the same rate as the monthly service charge for nonprepaid service.

| Fiscal year | $\begin{array}{\|c\|} \hline \text { Grosss } \\ \text { revenue } \dagger[\$] \\ \hline \end{array}$ | Refunds [\$] | $\begin{gathered} \text { Transfers } \\ \S 62 \mathrm{~A}-54(\mathrm{c}) \\ \hline \end{gathered}$ |  | OSBM Civil Penalty \& Forfeiture Fund |  | $\begin{array}{\|c} \hline \text { Net } \\ \text { revenue [\$] } \\ \hline \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |
|  |  |  | 911 Fund [\$] | DOR cost [\$] | Amount [\$ | Cost [\$] |  |
| 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) |
| 2016-17. | ...1.1,933,190 | 16,724 | 9,801,114 | 404,913 | 27,526 | 122 | 1,682,792 |
| 2017-18. | ...13,977,308 | 233,777 | 13,504,809 | 409,184 | 20,848 | 92 | $(191,403)$ |

$\dagger$ 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).
 telecommunications service that occurs on or after July 1, 2018.

TABLE 47. GIFT TAX COLLECTIONS

| Fiscal year | Gift <br> tax <br> gross <br> collections <br> $[\$]$ <br> 17 | $\begin{gathered} \text { Refunds } \\ {[\$]} \\ \hline \end{gathered}$ | Net collections before transfers [\$] | Collection <br> fees <br> on <br> overdue <br> tax debts <br> $[\$]$ | OSBMCivilPenalty \&ForfeitureFund$[\$]$ | Collection <br> cost <br> of <br> fines/ <br> forfeitures <br> $[\$]$ | Collections <br> to <br> General <br> Fund <br> $[\$]$ <br> $16,50,48$ | 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 |
| 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\% | 6,441.86\% | -84.80\% | -98.32\% |
| 2016-17.. | 3,027 | - | 3,027 | 163 | - | - | 2,864 | -99.32\% | -100.00\% | -90.92\% | -19.39\% |
| 2017-18... | 43,506 | - | 43,506 | - | 351 | 2 | 43,153 | 1,337.24\% |  | 1,337.24\% | 1,406.64 |

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 2017-18 reflect returns filed and/or tax liabilities incurred for periods prior to repeal that were processed during the respective fiscal years.


TABLE 48. FREIGHT CAR LINES TAX COLLECTIONS

|  |  |  | Collection fees | OSBM Civil | $\begin{gathered} \text { Collection } \\ \text { cost } \end{gathered}$ | Collections | $\begin{aligned} & \text { Year-over-year } \\ & \text { \% change } \\ & \hline \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fiscal year | $\begin{gathered} \text { Gross } \\ \text { tax } \\ \text { collections } \\ {[\$]} \\ \hline \end{gathered}$ | $\qquad$ | on overdue tax debts [\$] | Penalty \& Forfeiture Fund [\$] | of fines/ forfeitures [\$] | to General Fund [\$] | Amount <br> to <br> General <br> Fund |
| 2003-04. | 541,285 | 13,707 | 132 | - | - | 527,447 | 38.97\% |
| 2004-05. | 357,915 | 5,553 | 471 | - | - | 351,890 | -33.28\% |
| 2005-06.. | 302,785 | 32,739 | - | 115 | - | 269,931 | -23.29\% |
| 2006-07. | 324,590 | 42 | - | 13 | - | 324,535 | 20.23\% |
| 2007-08. | 282,839 | 4,284 | - | - | - | 278,555 | -14.17\% |
| 2008-09. | 186,566 | 2,503 | - | 588 | 2 | 183,472 | -34.13\% |
| 2009-10.. | 345,419 | - | - | 5 | - | 345,414 | 88.27\% |
| 2010-11. | 370,921 | - | 94 | 41 | - | 370,786 | 7.35\% |
| 2011-12. | 408,834 | - | 62 | 10 | - | 408,762 | 10.24\% |
| 2012-13.. | 327,042 | - | 2 | 1,237 | 5 | 325,798 | -20.30\% |
| 2013-14.. | 296,230 | - | 2 | 1,424 | 6 | 294,799 | -9.51\% |
| 2014-15.. | 288,056 | - | - | 162 | 1 | 287,893 | -2.34\% |
| 2015-16.. | 256,950 | - | - | - | - | 256,950 | -10.75\% |
| 2016-17.. | 245,206 | 288 | - | 25 | 0 | 244,893 | -4.69\% |
| 2017-18.... | 306,605 | - | - | - | - | 306,605 | 25.20\% |

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 | $\qquad$ | Refunds[\$] | Net <br> collections: <br> Premiums <br>  <br> Regulatory <br> Fee <br> [\$] | Allocations and Transfers: |  |  |  | Amount <br> to General Fund [\$] | 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 |
| 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\% |
| 2016-17... | 603,618,209 | 36,512,737 | 567,105,472 | 74,903,931 | - | 103,283 | 456 | 492,097,802 | 7.46\% | 63.63\% | 5.14\% | 38.02\% | 1.45\% |
| 2017-18... | 655,845,743 | 20,127,779 | 635,717,964 | 69,464,198 | - | 147,788 | 653 | 566,105,324 | 8.65\% | -44.87\% | 12.10\% | -7.26\% | 15.04\% |

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 $\S 105$ and collections of taxes administered by DOI as required to be reported to DOR. Effective January 1, 1997, the insurance statutes were amended to transfer the responsibility for collecting certain insurance taxes from DOI to DOR. As a result, procedures for reporting collections were altered to accommodate these changes.
$\dagger$ 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
I§ 105 ARTICLE 8B.
[Refer to chart for rate, base, and disposition of proceeds details.]
Insurance Tax Type \& Regulatory Charge

| Fiscal year | Insurance Tax Type \& Regulatory Charge |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Type of Insurance Company |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Life |  | Fire \& Casualty |  | Additional Tax $\dagger$ |  |  |  | Health Maintenance |  | Hospital \& Dental |  | Title |  |
|  | Gross <br> Premium <br> Tax <br> $[\$]$ <br> $17,073,938$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross <br> Premium <br> Tax <br> $[\$]$ <br> [s] | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | General Fund Proceeds [\$] | Volunteer <br> Fire <br> Department <br> Fund <br> $[\$]$ | Department of Insurance Proceeds [§ 58-84-25] [\$] | Workers' <br> Compensation <br> Fund <br> $[\S 58-87-10(f)]$ <br> $[\$]$ | $\begin{gathered} \text { Gross } \\ \text { Premium } \\ \text { Tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross <br> Premium <br> Tax <br> [\$] | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | Gross <br> Premium <br> Tax <br> [\$] | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ |
| 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 | 6,668,274 | 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 |
| 2016-17... | 133,768,187 | 11,504,059 | 249,708,430 | 22,469,835 | 14,930,125 | 7,465,051 | 7,465,051 | 7,465,051 | 37,503,056 | 3,178,503 | 19,239,171 | 5,976,468 | 3,272,614 | 239,207 |
| 2017-18... | 165,362,919 | 13,268,954 | 272,043,507 | 23,191,125 | 15,167,614 | 7,583,807 | 7,583,807 | 7,583,807 | 2,098,865 | $(65,062)$ | 59,379,140 | 9,837,108 | 3,468,315 | 259,694 |


|  | 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> $[\$]$ |  |  | Special <br> Revenue <br> Fund <br> Allocation <br> [\$] | NC <br> Health <br> Insurance <br> Risk Pool <br> Fund $\dagger \dagger$ <br> $[\$]$ | 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†† |  |  |  |  |  |  |  |  |  |  |
|  | Gross <br> Premium <br> Tax <br> $[\$]$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ | 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> $[\$]$ <br> $[8] 277]$ | $\qquad$ |  | Gross <br> Premium <br> Tax <br> $[\$]$ | $\begin{gathered} \text { Regulatory } \\ \text { Charge } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |
| 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 |
| 2016-17... | 5,882,454 | 430,027 | - | - | 1,645,156 | - | - | 34,963,025 | 523,307,373 | 43,798,099 | 74,903,931 | - | 492,097,802 | 103,283 | 456 |
| 2017-18... | 9,275,845 | 580,142 | - | - | 2,228,288 | - | - | 36,870,087 | 588,646,002 | 47,071,961 | 69,464,198 | - | 566,105,324 | 147,788 | 653 |

Detail may not add to totals due to rounding.
Gross premium tax amounts include any applicable penalties.
$\dagger$ +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 $\$ \mathbf{5 8 - 5 0 - 2 2 5}$. 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 $\mathbf{1 , 2 0 1 4}$.

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 $\mathbf{2 . 5 \%}$ tax rate while gross premiums on all other taxable contracts are subject to a $1.9 \%$ tax rate. An additional rate of $0.74 \%$ 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. The tax on captive insurance companies does not apply to a foreign captive insurance company.

| Insurance Type/Company Type | Rate | Tax year period | Base/Notes | Disposition of net proceeds |
| :---: | :---: | :---: | :---: | :---: |
| Property coverage contracts <br> $\dagger$ Additional Rate on Property Coverage Contracts [§ 105-228.5(d)(3)] <br> [SL 2006-196 rewrote § 105-228.5(d)(3) substituting the Additional Rate on Property Coverage Contracts to replace the Additional Statewide/Local Fire \& Lightning Rate provisions] | 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) 20\% eff 7/1/14; [25\% eff 7/1/13; previously 30\%] to Volunteer Fire Department Fund [established in Article 87 of Chapter 58] <br> (2) 20\% eff 7/1/13; [previously 25\%] to NC Department of Insurance for disbursement pursuant to § 58-84-25 <br> (3) Up to $20 \%$ (eff 7/1/13) to Workers' Compensation Fund § 58-87-10(f) <br> (4) Residual eff 7/1/13; [previously 45\%] to General Fund |
| $\dagger$ Additional Statewide Fire \& Lightning Rate (excluding auto \& marine) <br> [§ 105-228 5(d)(3)] <br> [SL 2006-196 rewrote § 105-228 5(d)(3) substituting the Additional Rate on Property Coverage Contracts to replace the Additional Statewide Fire \& Lightning Rate provisions] | $133 \%$ | 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) $100 \%$ of gross premiums from insurance contracts for fire loss <br> (2) Gross premiums from insurance contracts for commercial multiple peril: nonliability portion: $100 \%$ liability portion: $0 \%$ <br> (3) $50 \%$ of gross premiums from insurance contracts for homeowners <br> (4) $30 \%$ 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) $75 \%$ to General Fund |
| $\dagger$ Additional Local Fire \& Lightning rate [§ 105-228 5(d)(4)] [Repealed by SL 2006-196] | 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 $05 \%$ | NC Department of Insurance for disbursement pursuant to § 58-84-25 |
| Health Maintenance Organizations (HMOs) [§ 105-228.5(d)(2)] | $1.9 \%$ $1.0 \%$ $1.1 \%$ | On/after January 1, 2007 <br> On/after January 1, 2004 <br> On/after January 1, 2003 | Applies to gross premiums on insurance contracts issued by HMOs | General Fund |
| Article 65 Corporations (hospital, medical, and dental service corporations) $[\S \text { 105-228.5(d)(2)] }$ | $\begin{aligned} & 1.9 \% \\ & 1.1 \% \\ & 0.5 \% \\ & \hline \end{aligned}$ | On/after January 1, 2004 <br> On/after January 1, 2003 <br> 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 [§ 105-228.5(d)(2)] | 1.9\% | On/after January 1, 1992 | Applies to gross premiums on all other taxable contracts issued by insurers | General Fund |
| Workers' Compensation [§ 105-228.5(d)(1)] | 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 <br> [§ 105-228.4A][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 [§ 58-6-25] | $\begin{aligned} & \hline 6.5 \% \\ & 6.0 \% \\ & 5.5 \% \\ & 5.0 \% \\ & 6.5 \% \\ & 7.0 \% \\ & \hline \end{aligned}$ | Calendar yrs 2015-2019 <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 [\$] | Refunds[\$] | Net <br> collections <br> before <br> transfers <br> $[\$]$ <br> 54,939179 | Allocation of Proceeds |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Natural <br> Heritage <br> Trust <br> Fund <br> [\$] | Parks <br> $\&$ <br> Recreation <br> Trust <br> Fund <br> $[\$]$ | $\begin{gathered} \text { Amount } \\ \text { to } \\ \text { General } \\ \text { Fund } \\ {[\$]} \\ \hline \end{gathered}$ |
| 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 |
| 2016-17. | 67,473,051 | 6,293 | 67,466,758 | - | - | 67,466,758 |
| 2017-18. | 72,945,222 | 17,728 | 72,927,494 | - | - | 72,927,494 |

Detail may not add to totals due to rounding.

The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply). The tax rate is $\mathbf{\$ 1}$ on each $\mathbf{\$ 5 0 0}$ 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

## § $105-228.30$ (b) to provide that proceeds remitted to the NCDOR be credited to the General Fund

 Refer to Table 77 for information pertaining to tax proceeds (prior to adjustment for State allocation and county allowance for administrative costs) attributed by county by fiscal year. 2003-04§ 105-228.30(b) was amended to accelerate the frequency with which the counties are required to remit the State's share of the deed excise tax to the Department of Revenue from a quarterly to a monthly basis, thereby shifting the receipts of some tax revenue from the 2004-05 fiscal year into the end of the 2003-04 fiscal year.
[Effective for taxes collected on or after July 1, 2003.]


| State | Motor Fuel Excise Tax Rates and Point of Taxation |  |  |  |  |  |  |  |  |  |  |  | Popula- <br> tion <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 \mathrm{~s}]$ | PCE $+\dagger \dagger$[current $\$]$calendar 2016 |  | Motor fuel excise tax collections fiscal year 2017 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [Rates per gallon as of 1/1/2017; local option taxes excluded] |  |  |  |  |  |  |  |  |  | Notes on additional taxes and fees | Point oftaxation[Gasoline;Diesel]:[see legend] $\dagger$ |  |  |  |  |  |  |
|  | Gasoline |  |  |  | Diesel Fuel |  |  | Gasohol |  |  |  |  |  |  |  |  | Per capita |  |
|  | $\begin{gathered} \text { Excise } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Add'l } \\ \operatorname{tax} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Rank | $\begin{gathered} \text { Excise } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Add'I } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Excise tax [\$] | $\begin{gathered} \hline \text { Add'I } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000]} \\ & \hline \end{aligned}$ | Amount $[\$]$ | Rank |
| Alabama | 0.1800 |  | 0.1800 | 43 | 0.1900 |  | 0.1900 | 0.1800 |  | 0.1800 | local option taxes: 1-3c | D | 4,875 | 4,286,400 | 882 | 588,992 | 120.82 | 35 |
| Alaska | 0.0800 | 0.0095 | 0.0895 | 50 | 0.0800 | 0.0095 | 0.0895 | 0.0800 | 0.0095 | 0.0895 | refining surcharge: .95¢; | D | 740 | 682,000 | 920 | 45,944 | 62.10 | 48 |
| Arizona | 0.1800 | 0.0100 | 0.1900 | 40 | $\begin{array}{r\|} \hline 0.1800 \\ \dagger 0.2600 \end{array}$ | $\begin{aligned} & 0.0100 \\ & \mathbf{0 . 0 1 0 0} \end{aligned}$ | $\begin{array}{r} 0.1900 \\ +0.2700 \\ \hline \end{array}$ | 0.1800 | 0.0100 | 0.1900 | $\dagger$ carrier surcharge: 8¢; LUST tax applicable | ER-Rack | 7,049 | 5,583,900 | 808 | 856,495 | 121.51 | 33 |
| Arkansas | 0.2150 | 0.0030 | 0.2180 | 35 | 0.2250 | 0.0030 | 0.2280 | 0.2150 | 0.0030 | 0.2180 | environmental fee | FRB-Rack | 3,003 | 3,109,500 | 1,041 | 487,517 | 162.34 | 18 |
| California | 0.2780 | 0.0500 | 0.3280 | 9 | 0.1600 | 0.1700 | 0.3300 | 0.2780 | 0.0500 | 0.3280 | includes prepaid sales tax: $2.25 \% \text { (G), } 9.25 \% \text { (D) }$ | ER-Rack | 39,399 | 27,564,200 | 701 | 4,842,749 | 122.91 | 32 |
| Colorado | 0.2200 |  | 0.2200 | 34 | 0.2050 |  | 0.2050 | 0.2000 | - | 0.2000 |  | D | 5,616 | 3,886,500 | 703 | 653,790 | 116.42 \| | 39 |
| Connecticut | 0.2500 |  | 0.2500 | 26 | 0.4170 |  | 0.4170 | 0.2500 |  | 0.2500 | plus 8.1\% petroleum tax (gas) | D | 3,574 | 2,879,300 | 803 | 484,479 | 135.56 | 25 |
| Delaware | 0.2300 | - | 0.2300 | 32 | 0.2200 |  | 0.2200 | 0.2300 | - | 0.2300 | plus 0.9\% GRT | D | 957 | 803,600 | 843 | 129,487 | 135.29 | 26 |
| Florida | 0.17400 | 0.13525 | 0.30925 | 11 | 0.17400 | 0.14400 | 0.31800 | 0.17400 | 0.13525 | 0.30925 | sales tax added to excise; local taxes for gasoline and gasohol: 0-6c; includes inspection fee, SCETS, statewide local tax | ER-Rack | 20,977 | 13,219,200 | 640 | 2,727,802 | 130.04 | 27 |
| Georgia | 0.2630 |  | 0.2630 | 22 | 0.2940 |  | 0.2940 | 0.2630 |  | 0.2630 | local sales tax additional; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 10,413 | 8,525,400 | 827 | 1,741,092 | 167.20 | 16 |
| Hawaii | 0.1600 | - | 0.1600 | 49 | 0.1600 | - | 0.1600 | 0.1600 | - | 0.1600 | sales tax applicable; local option taxes: 8.8-18c | D | 1,424 | 710,600 | 497 | 87,026 | 61.11 | 49 |
| Idaho | 0.3200 | 0.0100 | 0.3300 | 7 | 0.3200 | 0.0100 | 0.3300 | 0.3200 | 0.0100 | 0.3300 | Clean water tax: tax rate is reduced by the percentage of ethanol used in blending (reported rate assumes the maximum 10\% ethanol) | FRB-Rack | 1,719 | 1,697,400 | 1,010 | 353,548 | 205.68 | 7 |
| Illinois | 0.1900 | 0.0110 | 0.2010 | 38 | 0.2150 | 0.0110 | 0.2260 | 0.1900 | 0.0110 | 0.2010 | sales tax, environmental \& LUST fees applicable; carrier surcharge: 11.7¢ (G), 11.9c (D) local option taxes: 5c in Chicago and 6c in Cook County (gasoline only) | D | 12,786 | 8,776,400 | 684 | 1,348,414 | 105.46 | 45 |
| Indiana | 0.1800 |  | 0.1800 | 43 | 0.1600 |  | 0.1600 | 0.1800 |  | 0.1800 | sales tax applicable; carrier surcharge: 11c | FRB-Rack (G) <br> ER-Rack (D) | 6,660 | 6,680,600 | 1,007 | 854,529 | 128.31 | 29 |
| Iowa | 0.3070 | - | 0.3070 | 12 | 0.3250 | - | 0.3250 | 0.2900 | - | 0.2900 | environmental fee | ER-Rack | 3,144 | 4,322,100! | 1,380 | 674,603! | 214.59 | 5 |
| Kansas | 0.2400 | 0.0103 | 0.2503 | 25 | 0.2600 | 0.0103 | 0.2703 | 0.2400 | 0.0103 | 0.2503 | environmental \& inspection fees | D | 2,911 | 2,778,700 | 956 | 458,008 | 157.35 | 20 |
| Kentucky | 0.2460 | 0.0140 | 0.2600 | 24 | 0.2160 | 0.0140 | 0.2300 | 0.2460 | 0.0140 | 0.2600 | environmental fee; carrier surcharge: 2\% (G), 4.7\% (D); tax rate is based on the average wholesale price and is adjusted annuallyactual rate: 9\% | D | 4,454 | 4,104,600 | 925 | 701,440 | 157.49 | 19 |
| Louisiana | 0.20000 | 0.00125 | 0.20125 | 37 | 0.20000 | 0.00125 | 0.20125 | 0.20000 | 0.00125 | 0.20125 | inspection fee | PH-Rack | 4,671 | 4,462,900 | 952 | 634,883 | 135.93 | 24 |
| Maine | 0.3000 |  | 0.3000 | 14 | 0.3120 |  | 0.3120 | 0.3000 | - | 0.3000 |  | D | 1,335 | 1,865,100 | 1,402 | 252,870 | 189.41 | 9 |


| State | Motor Fuel Excise Tax Rates and Point of Taxation |  |  |  |  |  |  |  |  |  |  |  | Popula- <br> tion <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 \mathrm{~s}]$ | PCE $\dagger \dagger$ [current \$] calendar 2016 |  | Motor fuel excise tax collections fiscal year 2017 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [Rates per gallon as of 1/1/2017; local option taxes excluded] |  |  |  |  |  |  |  |  |  | $\begin{gathered} \begin{array}{c} \text { Notes } \\ \text { on } \end{array} \\ \text { additional } \\ \text { taxes and fees } \\ \hline \end{gathered}$ | Point of taxation [Gasoline; Diesel]: [see legend] $\dagger \dagger$ |  |  |  |  |  |  |
|  | Gasoline |  |  |  | Diesel Fuel |  |  | Gasohol |  |  |  |  |  |  |  |  | Per capita |  |
|  | $\begin{gathered} \text { Excise } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Add'l } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Rank | $\begin{gathered} \text { Excise } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Add'l } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Excise } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Add'l } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Per } \\ \text { capita } \end{gathered}$ $[\$]$ | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000]} \\ & \hline \end{aligned}$ | Amount [\$] | Rank |
| Maryland | 0.3350 |  | 0.3350 | 6 | 0.3425 |  | 0.3425 | 0.3350 |  | 0.3350 | portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 6,025 | 4,529,800 | 752 | 1,078,313 | 178.98 | 14 |
| Massachusetts | 0.2400 |  | 0.2400 | 29 | 0.2400 |  | 0.2400 | 0.2400 | - | 0.2400 |  | D | 6,863 | 5,584,000 ${ }^{\text {j }}$ | 818 | 769,442 | $112.11{ }^{\text {i }}$ | 43 |
| Michigan | 0.2630 |  | 0.2630 | 22 | 0.2630 |  | 0.2630 | 0.2630 | - | 0.2630 | sales tax applicable | PH-Rack | 9,976 | 9,240,800 | 930 | 1,210,628 | 121.35 | 34 |
| Minnesota | 0.2850 | 0.0010 | 0.2860 | 18 | 0.2850 | 0.0010 | 0.2860 | 0.2850 | 0.0010 | 0.2860 | inspection fee | FRB-Rack | 5,568 | 5,995,300 | 1,085 | 912,644 | 163.90 | 17 |
| Mississippi | 0.1800 | 0.0040 | 0.1840 | 42 | 0.1800 | 0.0040 | 0.1840 | 0.1800 | 0.0040 | 0.1840 | environmental fee | $\begin{gathered} \hline \text { IMP-FR (G) } \\ \text { D (D) } \\ \hline \end{gathered}$ | 2,990 | 2,815,200 | 943 | 445,361 | 148.97 | 22 |
| Missouri | 0.1700 | 0.0030 | 0.1730 | 45 | 0.1700 | 0.0030 | 0.1730 | 0.1700 | 0.0030 | 0.1730 | inspection and load fees | PH-Rack | 6,109 | 7,316,400 | 1,201 | 720,849 | 118.01 | 37 |
| Montana | 0.2700 | - | 0.2700 | 21 | 0.2775 | - | 0.2775 | 0.2700 | -1 | 0.2700 |  | D | 1,053 | 1,387,600! | 1,336 | 189,561 | 180.00! | 13 |
| Nebraska | 0.2730 | 0.0090 | 0.2820 | 19 | 0.2730 | 0.0030 | 0.2760 | 0.2730 | 0.0090 | 0.2820 | petroleum fee; portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 1,918 | 2,872,500 | 1,506 | 354,234 | $184.73$ | 11 |
| Nevada | 0.24000 | 0.00805 | 0.24805 | 27 | 0.27000 | 0.00750 | 0.27750 | 0.24000 | 0.00805 | 0.24805 | inspection \& cleanup fee; local option taxes: 4-9d | D | 2,972 | 2,123,200 | 722 | 326,425 | 109.82 | 44 |
| New Hampshire | 0.22200 | 0.01625 | 0.23825 | 31 | 0.22200 | 0.01625 | 0.23825 | 0.22200 | 0.01625 | 0.23825 | oil discharge cleanup fee | D | 1,350 | 1,589,800 | 1,191 | 152,086 | 112.68 | 42 |
| New Jersey | 0.1050 | 0.2660 | 0.3710 | 3 | 0.1350 | 0.1990 | 0.3340 | 0.1050 | 0.2660 | 0.3710 | petroleum fee | ER-Rack | 8,889 | 6,915,300 | 770 | 532,878 | 59.95 | 50 |
| New Mexico | 0.17000 | 0.01875 | 0.18875 | 41 | 0.21000 | 0.01875 | 0.22875 | 0.17000 | 0.01875 | 0.18875 | petroleum loading fee | FRB-Rack | 2,093 | 2,513,500 | 1,205 | 242,627 | 115.90 | 41 |
| New York | 0.0800 | 0.1620 | 0.2420 | 28 | 0.0800 | 0.1445 | 0.2245 | 0.0800 | 0.1620 | 0.2420 | sales tax applicable; petroleum tax | $\begin{gathered} \text { IMP-FR (G) } \\ \text { EDMF (D) } \\ \hline \end{gathered}$ | 19,591 | 11,299,100 | 570 | 1,647,240 | 84.08 | 47 |
| North <br> Carolina $\dagger$ | 0.3430 | 0.0025 | 0.3455 | 4 | 0.3430 | 0.0025 | 0.3455 | 0.3430 | 0.0025 | 0.3455 | inspection fee: 0.25 c ; tax rate is adjusted annually based on population growth and the annual \% change in the CPI-U $\dagger$ | ER-Rack | 10,271 | 8,774,600 | 864 | 1,922,400 | 187.17 | 10 |
| North Dakota | 0.2300 | - | 0.2300 | 32 | 0.2300 | - | 0.2300 | 0.2300 | - | 0.2300 |  | D | 755 | 1,778,300 | 2,354 | 189,718 | 251.22 | 1 |
| Ohio | 0.2800 |  | 0.2800 | 20 | 0.2800 |  | 0.2800 | 0.2800 | - | 0.2800 |  | D | 11,664 | 10,615,900 | 913 | 1,984,392 | 170.13 | 15 |
| Oklahoma | 0.1600 | 0.0100 | 0.1700 | 46 | 0.1300 | 0.0100 | 0.1400 | 0.1600 | 0.0100 | 0.1700 | environmental fee | ER-Rack | 3,933 | 4,695,800 | 1,198 | 473,960! | 120.52 | 36 |
| Oregon | 0.3000 |  | 0.3000 | 14 | 0.3000 |  | 0.3000 | 0.3000 |  | 0.3000 | local option taxes: 1-5c | $\begin{aligned} & \hline \mathrm{D} \text { (G) } \\ & \mathrm{R} \text { (D) } \\ & \hline \end{aligned}$ | 4,147 | 2,954,100 | 723 | 529,658 | 127.73 | 30 |
| Pennsylvania | 0.5820 | - | 0.5820 | 1 | 0.7470 | - | 0.7470 | 0.5820 | -1 | 0.5820 | oil franchise tax only | D | 12,790 | 11,855,500 | 927 | 3,143,576 | 245.781 | 2 |
| Rhode Island | 0.3300 | 0.0100 | 0.3400 | 5 | 0.3300 | 0.0100 | 0.3400 | 0.3300 | 0.0100 | 0.3400 | LUST tax | D | 1,056 | 741,600 | 701 | 90,990 | 86.13 | 46 |
| South Carolina | 0.1600 | 0.0075 | 0.1675 | 47 | 0.1600 | 0.0075 | 0.1675 | 0.1600 | 0.0075 | 0.1675 | inspection fee \& LUST tax | ER-Rack | 5,021 | 5,185,600 | 1,046 | 583,476 | 116.20 | 40 |
| South Dakota | 0.2800 | 0.0200 | 0.3000 | 14 | 0.2800 | 0.0200 | 0.3000 | 0.2660 | 0.0200 | 0.2860 | inspection fee (gasohol E10); local option tax: 1d | PH-Rack | 873 | 1,313,700 | 1,525 | 189,133 | 216.58 | 4 |
| Tennessee | 0.2000 | 0.0140 | 0.2140 | 36 | 0.1700 | 0.0140 | 0.1840 | 0.2000 | 0.0140 | 0.2140 | local option tax: 1c; petroleum tax; environmental fee | $\begin{aligned} & \text { IMP-FR (G) } \\ & \text { PH-Rack (D) } \end{aligned}$ | 6,709 | 5,515,100 | 829 | 915,858 | 136.52 | 23 |
| Texas | 0.2000 | ! | 0.2000 | 39 | 0.2000 | -! | 0.2000 | 0.2000 | -! | 0.2000 |  | PH-Rack | 28,323 | 26,266,800 | 941 | 3,585,179! | 126.58! | 31 |

TABLE 52. -Continued

| State | Motor Fuel Excise Tax Rates and Point of Taxation |  |  |  |  |  |  |  |  |  |  |  | Popula- <br> tion <br> as <br> of <br> $7 / 1 / 2017$ <br> $[1,000 s]$ | PCE $+\dagger \dagger$[current $\$$ ]calendar 2016 |  | $\begin{array}{c}\text { Motor fuel excise tax collections } \\ \text { fiscal year } 2017\end{array}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | [Rates per gallon as of 1/1/2017, 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 $[\$]$ $[\$ 2$ | $\begin{gathered} \hline \text { Add'l } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Rank | Excise <br> tax <br> $[\$]$ <br> 8.24$]$ | $\begin{gathered} \hline \text { Add'I } \\ \operatorname{tax} \\ {[\$]} \\ \hline \end{gathered}$ | Total <br> tax <br> $[\$]$ | $\begin{gathered} \hline \text { Excise } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Add'l } \\ \operatorname{tax} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Total } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000 \mathrm{~s}]} \\ & \hline \end{aligned}$ | Per capita [\$] | $\begin{aligned} & \text { Amount } \\ & {[\$ 1,000]} \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Rank |
| Utah | 0.2940 |  | 0.2940 | 17 | 0.2940 |  | 0.2940 | 0.2940 |  | 0.2940 | Tax rate is based on the average wholesale price and is adjusted annuallyactual rate: $\mathbf{1 2 c}$ | D (G) PH-Rack (D) | 3,103 | 2,580,900 | 848 | 487,731 | 157.17 | 21 |
| Vermont | 0.1210 | 0.1836 | 0.3046 | 13 | 0.2800 | 0.0400 | 0.3200 | 0.1210 | 0.1836 | 0.3046 | cleanup fee; transport fee portion of the rate adjustable based on maintenance costs, sales volume, cost of fuel to state government, or inflation | D | 625 | 872,700 | 1,400 | 81,020 | 129.73 | 28 |
| 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 | 8,465 | 7,055,600 | 839 | 997,561 | 117.84 | 38 |
| Washington | 0.4940 | - | 0.4940 | 2 | 0.4940 | - | 0.4940 | 0.4940 | - | 0.4940 | 0.5\% privilege tax | PH-Rack | 7,425 | 4,775,300 | 656 | 1,812,646 | 244.11 | 3 |
| West Virginia | 0.2050 | 0.1170 | 0.3220 | 10 | 0.2050 | 0.1170 | 0.3220 | 0.2050 | 0.1170 | 0.3220 | sales tax applicable | FRB-Rack | 1,817 | 1,863,700 | 1,019 | 383,874 | 211.26 ! | 6 |
| Wisconsin | 0.3090 | 0.0200 | 0.3290 | 8 | 0.3090 | 0.0200 | 0.3290 | 0.3090 | 0.0200 | 0.3290 | petroleum inspection fee | PH-Rack | 5,792 | 6,389,300 | 1,107 | 1,044,996 | 180.42 ! | 12 |
| Wyoming | 0.2300 | 0.0100 | 0.2400 | 29 | 0.2300 | 0.0100 | 0.2400 | 0.2300 | 0.0100 | 0.2400 | license tax | FRB-Rack | 579 | 1,160,000 | 1,983 | 114,140 | 197.16 | 8 |
| Total 50 states | - | - | - | - | - | - | - | - | - | - |  |  | 324,451 | 274,515,400 | $852^{\text {a }}$ | 45,036,264 | $138.81^{\text {a }}$ | - |
| 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. Rankings based on unrounded data.

${ }^{\text {a }}$ Weighted average
Per capita tax collection amounts are computations based on July 1, 2017 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.
$\dagger$ Effective January 1, 2017, the motor fuels tax rate is set at a flat rate of $\mathbf{3 4 c}$ per gallon annually adjusted by a percentage that is plus or minus the sum of the following
(1) annual \% change in State population for the applicable calendar year (multiplied by $\mathbf{7 5 \%}$ ) and (2) the annual \% change in the CPI-U [US city average for energy index] for the
applicable calendar year (multiplied by $25 \%$ ).
$\dagger \dagger \dagger$ Personal consumption expenditures (PCE) for gasoline and other energy goods
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 1. Annual Estimates of the Resident Population for the United States, Regions, States, and Puerto Rico: July 1, 2017 (NST-EST2018-01) . December 2018 release, U.S. Census Bureau. 2017 Annual Survey of State Government Tax Collections Detailed Table. Spring 2018 release. May 2, 2019 update
U.S. Bureau of Economic Analysis. SAEXP1 Total Personal Consumption Expenditures (PCE) by State, Regional Economic Accounts. October 4, 2018 release.
U.S. Bureau of Economic Analysis. SAEXP2 Per Capita Personal Consumption Expenditures (PCE) by State, Regional Economic Accounts. October 4, 2018 release.
${ }_{\dagger} \dagger$ 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.]


Detail may not add to totals due to rounding.
Motor fuels, special fuels, and highway fuels use tax collection amounts include tax, penalty, and interest; $1 / 4 ¢$ motor fuels and oil inspection fee allocation amounts exclude any collections generated from penalties. Gallon amounts are computations based on the reported tax liability and applicable tax rate in effect for the associated transaction period.
$\dagger$ Prior to enactment of SL 2015-2 (SB20), the motor fuel excise tax rate is computed using a flat rate of $\mathbf{1 7 . 5}$ ¢ per gallon plus a variable wholesale component (the greater of either $\mathbf{3 . 5} \boldsymbol{c}$ per gallon or $\mathbf{7 \%}$ 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, 20
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 12.4¢ 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
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 12.4¢ per gallon effective for the period July $\mathbf{1 , 2 0 0 7}$ through June $30,2009$.
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 1, 2009 through June 30, 2011. For this period,
the variable wholesale component of the motor fuels excise tax rate is the greater of 12.4 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 c).
$\dagger \dagger$ In addition to the per gallon motor fuels excise tax (road tax), a $0.25 ¢$ per gallon inspection tax applies to every gallon of motor fuel.
*A road tax for the privilege of using the streets and highways of this State is imposed upon every motor carrier on the amount of motor fuel or alternative fuel used by a carrier in its operations within this State. Such carriers are entitled to a credit for tax paid by the carrier on fuel purchased in the State.


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 gallons: Motor Fuels Special Fuels [\#] | Total gallons sold |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Aviation Fuels: |  |  |  | Total All Sources [\#] |  | [Taxable <br> and <br> Non-taxable] <br> [\#] | $\begin{gathered} \% \\ \text { Change } \\ \hline \end{gathered}$ |
|  | U.S. <br> Government <br> $[\#]$ | State Agencies [\#] | Combined U.S./State [\#] | School Boards [\#] | County/ <br> Municipal <br> [\#] | Charter Schools [\#] | Community Colleges [\#] | Jet Fue <br> [\#] | Gasoline [\#] | Aviation Total [\#] | $\begin{gathered} \% \\ \text { Change } \end{gathered}$ |  |  |  |  |
| 003-04 | 3,366,513\|22,824,640 |  | 26,191,153 | 20,774,769\| 14,241,790! |  | 41,354 | 90,319 | na | na | 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 | 24,867,681 | 14,025,549 | 56,334 | 62,974 |  |  | 288,520,925 | 61.24\% | 355,533,451 | 5,416,741,211 | 5,772,274,662 | 2.95\% |
| 2005-06 | 6,205,871 $21,402,910$ |  | 27,608,781 | 24,300,052 | 11,760,502 | 30,815 | 504,794 |  |  | 349,786,276 | 21.23\% | 413,991,220 | 5,374,637,770 | 5,788,628,990 | 0.28\% |
| 2006-07 | 3,850,387 $14,757,304$ |  | 18,607,691 | 18,636,654 | 9,837,082 | 6,042 | 170,363 |  |  | 371,757,810 | 6.28\% | 419,015,642 | 5,452,423,840 | 5,871,439,482 | 1.43\% |
| 2007-08 | 3,250,292 $11,988,744$ |  | 15,239,036 | 18,760,312 | 3,347,439 | 2,300 | 7,493 | ' |  | 384,731,596 | 3.49\% | 422,088,176 | 5,400,240,061 | 5,822,328,237 | -0.84\% |
| 2008-09 | 4,861,585 $20,975,370$ |  | 25,836,955 | 17,673,430 | 3,250,118 |  | 32,346 | 425,860,791 | 4,746,422 | 430,607,213 | 11.92\% | 477,400,062 | 5,200,049,538 | 5,677,449,600 | -2.49\% |
| 2009-10 | 5,656,668 ${ }^{\text {22,517,253 }}$ |  | 28,173,921 | 14,602,997 | 5,051,388 |  | 69,406 | 404,135,491 | 6,516,259 | 410,651,750 | -4.63\% | 458,549,462 | 5,281,070,933 | 5,739,620,395 | 1.10\% |
| 2010-11 | 4,754,331 $21,790,343$ |  | 26,544,674 | 14,415,126 | 5,111,777 |  | 201,323 | 487,848,968 | 8,041,656 | 495,890,624 | 20.76\% | 542,163,524 | 5,304,865,142 | 5,847,028,666 | 1.87\% |
| 2011-1 | 3,710,96816,512,393 |  | 20,223,361 | 14,785,943 | 5,565,244 |  | 550,797 | 522,524,801 | 6,457,926 | 528,982,727 | 6.67\% | 570,108,072 | 5,207,284,605 | 5,777,392,677 | 1.19\% |
| 2012-13 | 3,888,954 $17,027,125$ |  | 20,916,079 | 13,742,312 | 6,549,048 |  | 675,839 | 472,321,798 | 5,449,798 | 477,771,596 | -9.68\% | 519,654,874 | 5,130,183,912 | 5,649,838,786 | -2.21\% |
| 2013-14 | 3,829,640 15,411,688 |  | 19,241,328 | 13,880,598 | 5,653,015 | 125,079 | 728,612 | 508,260,150 | 4,102,420 | 512,362,570 | 7.24\% | 551,991,202 | 5,176,206,026 | 5,728,197,228 | 1.39\% |
| 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\% |
| 2016-17. | 1,963,25619,898,006 |  | 21,861,262 | 9,653,252 | 4,594,004 |  | 87,221 | 556,715,621 | 3,968,744 | 560,684,365 | 6.21\% | 596,880,104 | 5,782,648,620 | 6,379,528,724 | 3.49\% |
| 2017-18... | $\mathbf{9 5 6 , 6 3 4}$ 19,595,476 |  | 20,552,110 | 8,945,434 | 4,108,239 | -1 | 65,871 | 568,722,948 | 4,167,817 | 572,890,765 | 2.18\% | 606,562,419 | 5,856,839,177 | 6,463,401,596 | 1.31\% |

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.]

|  |  |  |  |  |  | I§ 119 | RTICLE |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | otor Fuels $\dagger$ |  | Aviation Fuels | nd Other | osene | Combine | Fuels Totals |  |
|  |  |  |  |  | $\begin{array}{c\|} \hline \text { Gallons } \\ \text { on which tax } \end{array}$ | Tax collect 1/4c per ga | ons at on rate | Gallons on which tax | Tax collec 1/4\& per $g$ | $\begin{aligned} & \text { ons at } \\ & \text { lon rate } \\ & \hline \end{aligned}$ | $\begin{gathered} \text { Gallons } \\ \text { on which tax } \end{gathered}$ | Tax collectio 1/4c per gall | $\begin{aligned} & \text { ls at } \\ & \text { n rate } \\ & \hline \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | Gasoline | Diesel | Kerosene | Alternative | collected |  | \% | collected |  | \% | collected | Amount | \% |
| year | [\$] | [\$] | [\$] | [\$] | [\#] | [\$] | Change | [\#] | [\$] | Change | [\#] | [\$] | Change |
| 2003-04. | na | na | na | na | 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 | 6,020,805,700 | 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\% |
| 2016-17. | 11,893,158 | 3,461,056 | 32,581 | 28,278 | 6,165,889,176 | 15,415,073 | 2.41\% | 576,595,436 | 1,441,489 | 7.72\% | 6,742,484,612 | 16,856,563 | 2.84\% |
| 2017-18.. | 12,251,503 | 4,180,580 | 39,980 | 25,708 | 6,593,758,736 | 16,497,771 | 7.02\% | 570,427,836 | 1,426,070 | -1.07\% | 7,164,186,572 | 17,923,840 | 6.33\% |

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

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


## PART IV. LOCAL GOVERNMENT SALES AND USE TAX REVENUES

TABLE 56. SUMMARY OF LOCAL SALES AND USE TAX COLLECTIONS, TAX ALLOCATIONS, AND DISTRIBUTABLE PROCEEDS
BY COUNTY FOR FISCAL YEAR 2017-2018

| County | Gross <br> collections <br> lincludes <br> local $2 \%$ tax <br> proceeds <br> levied on food for <br> home consumption $] \dagger$ <br> $[\$]$ | Gross <br> collections <br> [county <br> allocations <br> of non-county <br> attributable <br> collections] $\dagger$ <br> $[\$]$ <br>  <br> [ | Refunds <br> [includes <br> food and <br> non-county <br> attributable <br> allocation <br> refunds] <br> [\$] <br> 1,5884 | Net collections itemized: |  |  | § 105-524 <br> allocation <br> provisions <br> I§ 105-524(b) <br> adjustment $] \dagger \dagger$ <br> $\left[\begin{array}{\|c\|}\mid \$] \\ {[\$]} \\ \hline\end{array}\right]$ | § 105-524 <br> allocation <br> provisions <br> [§ 105-524(c) <br> adjustment $\dagger \dagger \dagger \dagger$ <br> [\$] | Administrative cost adjustments |  |  | § 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [\$] | § 105-486(b) <br> adjustment <br> factors <br> [applies to <br> Article 40 <br> per capita <br> allocations] <br> [\$] | Total <br> net distributable proceeds $\dagger \dagger$ [\$] | Total <br> net <br> distributable <br> proceeds <br> as a $\%$ of <br> net <br> collections <br> $[\%]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Tax allocation | Tax allocation of local $2 \%$ tax proceeds levied on food for hom |  |  |  |  |  |  |  |  |  |
|  |  |  |  | collections $[\$] \dagger \dagger$ | [Point of sale] [\$] | consumption <br> [\$] |  |  | $\begin{gathered} \hline \text { § 105-501 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { § 105-472 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \$ 105-507.3 \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |
| lamance | 60,037,936.67 | 268,538.81 | (1,568,274.46) | 58,738,201.02 | 53,103,588.98 | 5,634,612.04 | (1,784,040.99) |  | (159,872.14) | (199,945.47) |  | (2,556,907.75) | 300,298.81 | 54,337,733.48 | 92.51\% |
| Alexander | 5,823,917.32 | 1,76 | 42,841.97) | 5,602,844.55 | 4,437,338.80 | 1,165,505.75 | $(131,996.63)$ | 1,537,969.44 | $(11,820.02)$ | $(24,645.34)$ |  | 1,512,211. | 10,111.01 | 8,494,674.42 | 151.61\% |
| Alleghany | 2,093,354.57 | 7,964.0 | $(87,619.42)$ | 2,013,699.23 | 1,610,313.03 | 403,386.20 | $(54,316.27)$ | 282,112.80 | $(4,867.76)$ | $(7,891.62)$ |  | 333,752.88 | 39,399.48 | 2,601,888.74 | 129.21\% |
| Anson $\dagger \dagger \dagger$ | 4,347,746.81 | 17,021.61 | $(49,124.97)$ | 4,315,643.45 | 3,538,810.65 | 776,832.80 | $(105,907.37)$ | 873,639.48 | $(9,491.51)$ | $(17,866.88)$ |  | 898,869.48 | 6,802.58 | 5,961,689.23 | 138.14\% |
| Ashe $\dagger \dagger \dagger \dagger$... | 7,127,537.42 | 28,231.51 | (257,756.86) | 6,898,012.07 | 5,967,450.52 | 930,561.55 | (178,119.07) | 564,225.48 | $(15,979.12)$ | $(25,612.11)$ |  | 485,539.30 | $(59,482.42)$ | 7,668,584.13 | 111.17\% |
| Avery... | 6,614,633.65 | 27,810.75 | (270,626.92) | 6,371,817.48 | 5,579,271.96 | 792,545.52 | (188,295.90) |  | $(16,870.44)$ | $(21,792.79)$ |  | (180,411.38) | 180,936.56 | 6,145,383.53 | 96.45\% |
| Beaufort. | 12,139,719.44 | 49,025.41 | $(295,802.53)$ | 11,892,942.32 | 10,018,444.04 | 1,874,498.28 | (335,822.01) | 154,707.00 | $(30,069.41)$ | $(41,151.78)$ |  | 655,935.65 | 245,123.95 | 12,541,665.72 | 105.45\% |
| Bertie. | 2,533,668.95 | 9,042.11 | $(156,033.41)$ | 386,677.65 | 1,906,532.05 | 480,145.60 | $(64,046.76)$ | 855,438.60 | $(5,741.25)$ | $(11,168.14)$ |  | 826,802.09 | $(43,434.39)$ | 3,944,527.80 | 165.27\% |
| Bladen. | 6,089,596.79 | 20,409.63 | (289,367.59) | ,820,67 | 4,705,354.36 | 1,115,284.47 | $(158,043.76)$ | 937,342.32 | $(14,164.62)$ | $(23,183.83)$ |  | 1,102,967.15 | 122,161.34 | 7,787,717.43 | 133.79\% |
| Brunswick.. | 42,424,487.19 | 185,464.14 | (1,509,725.05) | 41,100,226.28 | 37,292,917.56 | 3,807,308.72 | (1,252,587.64) |  | $(112,293.52)$ | $(140,424.82)$ |  | (797,489.28) | 1,789,915.14 | 40,587,346.16 | 98.75\% |
| Buncombe†t††.. | 138,436,667.64 | 548,334.06 | (13,959,258.10) | 125,025,743.60 | 115,039,920.81 | 9,985,822.79 | (3,420,033.08) |  | (305,857.91) | (426,886.21) |  | (8,020,973.93) | 1,326,206.74 | 114,178,199.21 | 91.32\% |
| Burke.... | 19,456,351.23 | 73,227.45 | (1,396,951.61) | 18,132,627.07 | 14,725,577.91 | 3,407,049.16 | (493,001.00) | 1,992,989.88 | $(44,230.33)$ | $(68,993.71)$ |  | 2,231,518.65 | 169,625.31 | 21,920,535.87 | 120.89\% |
| Cabarrus $\dagger \dagger \dagger \dagger . .$. | 87,919,309.14 | 354,970.42 | (8,378,898.47) | 79,895,381.09 | 73,968,104.27 | 5,927,276.82 | (2,210,861.89) |  | (198,501.76) | $(272,948.25)$ |  | (2,965,500.40) | 865,413.00 | 75,112,981.79 | 94.01\% |
| Caldwell. | 16,342,082.99 | 63,341.91 | (756,884.48) | 15,648,540.42 | 12,695,355.45 | 2,953,184.97 | $(426,715.88)$ | 1,565,270.64 | $(38,152.21)$ | $(58,957.97)$ |  | 2,273,378.47 | 156,505.18 | 19,119,868.65 | 122.18\% |
| Camden. | 1,304,879.42 | 5,227.38 | $(42,243.75)$ | 1,267,863.05 | 1,044,261.05 | 223,602.00 | $(34,987.38)$ | 436,819.68 | $(3,140.15)$ | $(5,874.55)$ |  | 410,416.90 | $(64,145.44)$ | 2,006,952.11 | 158.29\% |
| Cart | 29,003,257.02 | 135,207.05 | (1,120,950.37) | 28,017,513.70 | 25,030,113.86 | 2,987,399.84 | (839,590.81) |  | (75,316.78) | $(95,730.51)$ |  | (1,522,889.44) | 814,085.50 | 26,298,071.66 | 93.86\% |
| Caswell. | 2,232,096.61 | 7,784.75 | (104,325.94) | 2,135,555.42 | 1,552,590.19 | 582,965.23 | $(52,454.19)$ | 1,228,555.44 | $(4,685.01)$ | $(11,672.01)$ |  | 1,151,086.97 | $(90,015.23)$ | 4,356,371.39 | 203.99\% |
| Catawba $\dagger \dagger \dagger \dagger$.... | 61,219,928.39 | 277,722.13 | (3,098,927.67) | 58,398,722.85 | 52,593,684.59 | 5,805,038.26 | (1,571,986.21) |  | (140,842.24) | $(199,544.11)$ |  | (1,196,918.87) | $(85,816.74)$ | 55,203,614.68 | 94.53\% |
| Chatham. | 15,885,093.45 | 68,107.44 | $(450,035.23)$ | 15,503,165.66 | 13,637,421.83 | 1,865,743.83 | $(457,103.24)$ | 1,437,864.96 | $(40,990.67)$ | $(57,939.74)$ |  | 1,420,276.58 | 138,116.98 | 17,943,390.53 | 115.74\% |
| Cherokee $\dagger+\dagger$ ¢... | 8,565,275.69 | 34,545.43 | $(330,097.48)$ | 8,269,723.64 | 7,205,316.20 | 1,064,407.44 | $(214,935.39)$ | 218,409.84 | $(19,241.88)$ | $(29,076.63)$ |  | 288,933.30 | $(38,752.98)$ | 8,475,059.90 | 102.48\% |
| Chowa | 3,309,547.21 | 12,773.89 | (221,000.62) | 3,101,320.48 | 2,569,895.11 | 531,425.37 | (85,929.86) | 236,610.72 | $(7,701.38)$ | $(11,429.03)$ |  | 310,758.9 | 109,463.91 | ,653,093.78 | 117.79\% |
| Clay...... | 2,053,601.41 | 8,478.42 | (55,232.64) | 2,006,847.19 | 1,677,266.76 | 329,580.43 | (56,367.11) | 291,213.24 | $(5,047.22)$ | $(7,881.23)$ |  | 322,114.29 | $(33,687.38)$ | 2,517,191.78 | 125.43\% |
| Cleveland.. | 26,680,691.67 | 110,101.18 | (1,367,590.80) | 25,423,202.05 | 21,861,356.35 | 3,561,845.70 | (731,756.26) | 1,301,358.72 | $(65,427.67)$ | $(91,186.82)$ |  | 1,059,323.22 | 105,821.53 | 27,001,334.77 | 106.21\% |
| Columbus | 11,195,673.41 | 48,662.14 | (357,516.60) | 10,886,818.95 | 9,027,274.83 | 1,859,544.12 | (303,324.53) | 2,393,408.04 | $(27,155.80)$ | $(45,593.34)$ |  | 1,510,732.40 | (868,591.52) | 13,546,294.20 | 124.43\% |
| Craven.. | 27,633,970.80 | 110,123.21 | (2,145,717.60) | 25,598,376.41 | 22,264,950.86 | 3,333,425.55 | (742,130.27) | 919,141.44 | $(66,362.49)$ | $(90,582.90)$ |  | 1,319,009.42 | 364,901.93 | 27,302,353.54 | 106.66\% |
| Cumberland $\dagger$ | 107,655,362.25 | 442,275.41 | (4,950,586.77) | 103,147,050.89 | 92,195,639.17 | 10,951,411.72 | (2,753,444.69) | 54,602.52 | (246,681.91) | (353,121.83) |  | 1,497,006.47 | (449,049.45) | 100,896,362.00 | 97.82\% |
| Currituc | 11,829,075.04 | 53,303.8 | (214,679.65) | 1,667 | 10,858,824.59 | 808,874.67 | (363,146.48) |  | $(32,486.55)$ | $(40,247.85)$ |  | $(938,653.63)$ | (120,092.31) | 10,173,072.44 | 19\% |
| Dare. | 35,391,037.48 | 164,583.75 | $(729,052.14)$ | 34,826,569.09 | 32,709,510.80 | 2,117,058.29 | (1,092,189.10) |  | $(97,807.23)$ | (119,723.13) |  | (5,535,975.21) | 1,457,100.89 | 29,437,975.31 | 84.53\% |
| Davidson††† | 36,121,854.74 | 140,011.97 | ( $2,201,854.17)$ | 34,060,012.54 | 28,604,384.49 | 5,455,628.05 | (855,711.06) | 4,513,803.72 | $(76,723.94)$ | $(132,534.40)$ |  | 4,566,061.75 | $(226,084.96)$ | 41,848,823.65 | 122.87\% |
| Davie. | 8,705,444.49 | 34,744.79 | (573,750.59) | 8,166,438.69 | 6,956,217.99 | 1,210,220.70 | (233,655.70) | 1,037,446.80 | $(20,946.34)$ | $(31,471.59)$ |  | 1,038,611.51 | (228,718.90) | 9,727,704.47 | 119.12\% |
| Duplintitt.. | 11,148,678.77 | 42,886.16 | (630,393.51) | 10,561,171.42 | 8,729,139.83 | 1,832,031.59 | (261,473.19) | 1,792,780.92 | (23,445.31) | $(42,495.89)$ |  | 1,972,912.83 | 112,796.26 | 14,112,247.04 | 133.62\% |
| Durham $\dagger \dagger \dagger \dagger . .$. | 192,698,711.99 | 737,204.41 | (19,560,194.48) | 173,875,721.92 | 163,801,106.62 | 10,074,615.30 | $(4,017,647.93)$ |  | $(360,903.41)$ | $(491,979.93)$ | $(62,447.88)$ | $(9,350,738.73)$ | 3,504,429.29 | 163,096,433.33 | 93.80\% |
| Edgecombe $\dagger$ †† $\dagger$ | 10,441,171.89 | 37,768.70 | (714,242.49) | 9,764,698.10 | 7,789,314.86 | 1,975,383.24 | $(232,273.00)$ | 1,692,676.44 | $(20,770.45)$ | $(39,425.14)$ |  | 1,786,933.00 | 101,463.05 | 13,053,302.00 | 133.68\% |
| Forsyth... | 135,174,472.86 | 525,371.30 | (15,157,995.75) | 120,541,848.41 | 106,897,040.32 | 13,644,808.09 | (3,595,504.15) |  | $(322,331.24)$ | $(410,710.67)$ |  | (1,988,256.07) | (1,101,971.42) | 113,123,074.86 | 93.85\% |
| Franklin........... | 11,040,599.68 | 48,380.46 | (220,350.22) | 10,868,629.92 | 9,229,441.77 | 1,639,188.15 | $(311,038.85)$ | 2,220,500.16 | $(27,912.59)$ | $(44,905.51)$ |  | 1,980,135.08 | (141,911.18) | 14,543,497.03 | 133.81\% |
| Gaston. | 58,323,282.90 | 238,333.31 | (4,091,290.41) | 54,470,325.80 | 46,621,008.53 | 7,849,317.27 | (1,566,747.06) | 1,783,680.48 | (139,996.38) | $(192,013.87)$ |  | 2,623,864.92 | 581,461.30 | 57,560,575.19 | 105.67\% |
| Gates...... | 1,177,493.65 | 3,983.85 | $(30,446.94)$ | 1,151,030.56 | 772,989.67 | 378,040.89 | $(25,990.85)$ | 618,828.00 | $(2,332.48)$ | $(6,132.62)$ |  | 578,101.99 | $(45,112.01)$ | 2,268,392.59 | 197.07\% |
| Graham... | 1,814,402.06 | 7,431.94 | $(56,860.59)$ | 1,764,973.41 | 1,458,378.90 | 306,594.51 | $(48,640.56)$ | 282,112.80 | $(4,359.09)$ | $(7,041.47)$ |  | 217,175.08 | $(12,017.33)$ | 2,192,202.84 | 124.21\% |
| Granville.... | 9,828,238.33 | 39,925.24 | $(280,780.43)$ | 9,587,383.14 | 7,821,246.31 | 1,766,136.83 | (262,113.15) | 1,701,776.88 | $(23,466.20)$ | $(38,750.66)$ |  | 1,935,120.67 | 160,323.92 | 13,060,274.60 | 136.22\% |
| Greene $\dagger \dagger \dagger \dagger$........ | 2,119,841.69 | 7,132.75 | (119,778.12) | 2,007,196.32 | 1,476,162.68 | 531,033.64 | $(44,267.50)$ | 1,092,049.32 | $(3,974.42)$ | $(10,746.29)$ |  | 1,060,632.41 | $(81,273.98)$ | 4,019,615.86 | 200.26\% |
| Guilford. | 185,889,125.75 | 779,277.74 | (12,529,199.67) | 174,139,203.82 | 155,628,173.10 | 18,511,030.72 | (5,231,414.05) |  | (469,049.23) | (593,307.57) |  | (3,995,082.08) | (2,398,653.72) | 161,451,697.17 | 92.71\% |
| Halifax $\dagger \dagger \dagger \dagger$... | 13,984,620.93 | 54,240.43 | (883,677.10) | 13,155,184.26 | 11,280,467.19 | 1,874,717.07 | (334,128.87) | 691,631.16 | $(29,832.46)$ | $(47,497.68)$ |  | 947,225.32 | 56,268.63 | 14,438,850.36 | 109.76\% |
| Harnett $\dagger \dagger \dagger \dagger$...... | 25,246,082.25 | 101,884.71 | (1,722,931.19) | 23,625,035.77 | 20,225,170.35 | 3,399,865.42 | (603,499.75) | 4,704,911.88 | $(54,084.92)$ | $(97,391.62)$ | - | 3,947,568.79 | $(70,523.76)$ | 31,452,016.39 | 133.13\% |
| Haywood $\dagger \dagger \dagger \dagger$..... | 19,723,484.75 | 79,987.43 | (617,897.55) | 19,185,574.63 | 16,836,925.74 | 2,348,648.89 | $(502,865.90)$ | 45,502.08 | $(45,017.26)$ | $(65,910.99)$ | - | 360,904.33 | 116,448.01 | 19,094,634.90 | 99.53\% |
| Henderson......... | 32,518,794.99 | 133,786.72 | (1,498,094.33) | 31,154,487.38\| | 27,417,803.80 | 3,736,683.58 | $(921,029.77)$ | 618,828.00 | $(82,482.48)$ | (108,422.21) | - | 744,257.05 | 401,252.05 | 31,806,890.02 | 102.09\% |


| County | Gross <br> collections <br> [includes <br> local $2 \%$ tax <br> proceeds <br> levied on food for <br> home consumption $] \dagger$ <br> [\$] | Gross  <br> collections  <br> [county  <br> allocations  <br> of non-county  <br> attributable  <br> collections $\dagger \dagger$  <br> $[\$]$  <br>   <br> 23  | Refunds [includes food and non-county attributable allocation refunds] [\$] | Net collections [\$1 $\dagger \dagger$ | Net collections itemized: |  | § 105-524 allocation provisions I§ 105-524(b) adjustment $\dagger_{\dagger \dagger} \dagger$ [\$] | § 105-524 allocation provisions [§ 105-524(c) adjustment $\dagger \dagger \dagger$ [\$] | Administrative cost adjustments |  |  | § 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [\$] | § 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [\$] | Total <br> net distributable proceeds $\dagger \dagger$ [\$] | Total <br> net <br> distributable <br> proceeds <br> as a $\%$ of <br> net <br> collections <br> $[\%]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Tax allocation | Tax allocation of local $2 \%$ tax proceeds levied on food for hom |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | [Point of sale] [\$] | consumption [\$] |  |  | $\begin{gathered} \text { § 105-501 } \\ {[\$]} \end{gathered}$ | $\begin{aligned} & \S 105-472 \\ & {[\$]} \end{aligned}$ | $\begin{array}{\|c\|} \hline \S \text { 105-507.3 } \\ {[\$]} \end{array}$ |  |  |  |  |
| Hertford $\dagger \dagger \dagger$ | 6,272,245.39 | 23,955.00 | (467,919.66) | 5,828,280.73 | 4,850,426.86 | 977,853.87 | (144,498.81) | 427,719.24 | (12,927.91) | $(21,466.84)$ |  | 514,148.27 | 25,980.94 | 6,617,235.62 | 113.54\% |
| Hoke. | 6,017,183.36 | 26,894.93 | (417,829.17) | 5,626,249.12 | 4,501,600.28 | 1,124,648.84 | (149,612.60) | 2,347,905.96 | $(13,523.78)$ | $(27,440.02)$ |  | 2,281,344.46 | (113,427.48) | 9,951,495.66 | 176.88\% |
| Hyde.. | 1,467,555.27 | 6,240.48 | $(36,218.62)$ | 1,437,577.13 | 1,261,122.03 | 176,455.10 | $(42,142.86)$ | 27,301.20 | $(3,783.55)$ | $(5,042.86)$ |  | 58,489.51 | $(7,659.05)$ | 1,464,739.52 | 101.8 |
| Iredell... | 59,065,925.58 | 303,616.43 | (2,074,266.73) | 57,295,275.28 | 51,759,771.83 | 5,535,503.45 | (1,736,172.92) |  | (155,517.73) | $(195,047.10)$ |  | (1,317,955.93) | $(94,863.64)$ | 53,795,717.96 | 93.8 |
| Jackson†t† | 13,706,522.20 | 57,245.21 | (332,078.11) | 13,431,689.30 | 12,005,506.61 | 1,426,182.69 | (359,937.58) |  | $(32,293.75)$ | $(46,039.00)$ |  | 160,612.86 | 183,666.31 | 13,337,698.14 | 99.30\% |
| Johnston | 47,091,131.00 | 203,552.06 | (1,777,824.82) | 45,516,858.24 | 40,240,056.92 | 5,276,801.32 | (1,351,844.33) | 2,966,733.84 | (121,166.45) | (165,410.07) |  | 2,459,895.46 | 49,887.51 | 49,354,954.20 | 108.43\% |
| Jones | 1,224,115.8 | 4,757.3 | $(42,256.82)$ | 1,186,616.44 | 967,453.34 | 219,163.10 | $(32,569.67)$ | 80 | $(2,917.51)$ | $(6,079.56)$ |  | 434,738.75 | $(81,567.48)$ | 2,071,546.77 | 174.58\% |
| Lee升† | 20,470,073.05 | 83,424.67 | (705,563.33) | 19,847,934.39 | 17,578,559.38 | 2,269,375.01 | (524,412.22) | 336,715.20 | $(46,961.04)$ | $(69,102.82)$ |  | 49,217.73 | $(176,897.61)$ | 19,416,493.63 | 97.83\% |
| Lenoir... | 14,747,120.30 | 60,506.14 | (634,276.16) | 14,173,350.28 | 11,960,945.81 | 2,212,404.47 | $(402,456.84)$ | 1,419,664.08 | $(36,082.47)$ | $(53,355.24)$ |  | 837,907.62 | $(548,046.64)$ | 15,390,980.79 | 108.59\% |
| Lincoln.. | 20,303,954.33 | 88,872.42 | (556,628.38) | 19,836,198.37 | 17,232,037.76 | 2,604,160.61 | (577,871.15) | 1,583,471.52 | $(51,801.79)$ | $(73,208.72)$ |  | 1,128,487.89 | $(178,224.57)$ | 21,667,051.55 | 109.23\% |
| Macon | 12,942,706.02 | 54,509.82 | (467,219.14) | 12,529,996.70 | 11,195,051.08 | 1,334,945.62 | (375,285.46) |  | (33,603.82) | $(42,808.46)$ |  | (441,107.74) | $(47,675.08)$ | 11,589,516.14 | 2.49\% |
| Madi | 3,158,277.38 | 8,879.21 | $(281,432.97)$ | 885,723.62 | 2,270,367.98 | 5,3 | $(76,617.37)$ | 937,342.32 | $(6,870.61)$ | $(13,159.72)$ |  | 864,840.75 | $(65,528.87)$ | 4,525,730.12 | 156.83\% |
| Martin $\dagger$ | 5,661,043.07 | 22,663.95 | $(166,057.81)$ | 5,517,649.21 | 4,715,539.16 | 802,110.05 | (140,448.16) | 282,112.80 | $(12,570.22)$ | $(19,893.49)$ |  | 512,747.57 | 63,907.70 | 6,203,505.41 | 112.43\% |
| McDowell.. | 9,501,175.67 | 36,590.38 | (552,956.85) | 8,984,809.20 | 7,425,569.01 | 1,559,240.19 | $(249,096.73)$ | 618,828.00 | $(22,291.25)$ | $(32,873.62)$ |  | 1,141,622.49 | 344,987.99 | 10,785,986.08 | 120.05\% |
| Mecklenburg... | 579,513,175.58 | 2,410,109.41 | (34,087,192.17) | 547,836,092.82 | 513,248,149.36 | 34,587,943.46 | (13,816,056.85) |  | $(1,238,763.39)$ | $(1,516,972.61)$ | $(215,524.75)$ | (31,341,111.18) | (9,120,223.75) | 490,587,440.29 | 89.55\% |
| Mitchell.. | 3,936,079.99 | 15,629.83 | (220,351.71) | 3,731,358.11 | 3,137,372.28 | 593,985.83 | (105,146.08) | 263,911.92 | $(9,408.05)$ | $(13,679.01)$ |  | 228,566.44 | $(58,089.17)$ | 4,037,514.16 | 108.20\% |
| Montgon | 5,635,987.44 | 22,145.55 | $(179,937.73)$ | 5,478,195.26 | 4,502,790.78 | 975, | (134,470.56) | 5,543.08 | $(12,049.23)$ | $(22,138.74)$ |  | 825,630.22 | $(60,431.07)$ | 7,030,278.96 | 128.33\% |
| Moore | 31,808,121.4 | 130,208.10 | (2,249,525.67) | 29,688,803.92 | 26,244,347.88 | 3,444,456.04 | $(878,238.73)$ |  | $(78,670.07)$ | $(101,174.69)$ |  | (147,568.67) | 882,657.34 | 29,365,809.10 | 98.91\% |
| Nash. | 28,222,673.82 | 112,942.90 | (2,006,977.73) | 26,328,638.99 | 22,517,130.91 | 3,811,508.08 | (755,566.14) | 1,055,647.68 | $(67,733.56)$ | $(93,422.30)$ |  | 659,354.64 | $(512,548.65)$ | 26,614,370.66 | 101.09\% |
| New Hanover $\dagger+\dagger$ | 113,963,075.51 | 484,343.91 | (4,418,993.96) | 110,028,425.46 | 101,849,227.27 | 8,179,198.19 | (3,037,756.87) |  | (272,264.59) | $(376,051.98)$ |  | (7,439,368.66) | 1,328,754.10 | 100,231,737.46 | 91.10\% |
| Northampto | 2,800,283.57 | 11,489.45 | (75,773.81) | 2,735,999.21 | 2,314,246.48 | 421,752.73 | $(76,060.53)$ | 855,438.60 | $(6,783.83)$ | $(12,325.11)$ |  | 784,500.56 | 5,511.41 | 4,286,280.31 | 156.66\% |
| Onslow $\dagger$ | 53,907,375.48 | 221,088.61 | (2,005,626.35) | 52,122,837.74 | 46,736,722.15 | 5,386,115.59 | $(1,396,105.91)$ | 1,001,045.28 | $(125,082.07)$ | $(181,934.91)$ |  | 2,493,639.12 | 682,595.19 | 54,596,994.44 | 104.75\% |
| Orange $\dagger$ ¢ $\dagger \dagger$ | 50,876,059.08 | 192,207.59 | (5,423,521.68) | 45,644,744.99 | 40,761,750.51 | 4,882,994.48 | (994,410.73) | 300,31 | $(88,901.29)$ | $(132,077.44)$ | $(15,388.86)$ | 1,897,848.49 | 1,754,141.27 | 48,366,269.87 | 105 |
| Pamlico..... | 2,541,592.58 | 9,899.65 | (134,105.22) | 2,417,387.01 | 1,973,451.75 | 443,935.26 | $(66,163.63)$ | 364,016.40 | $(5,930.95)$ | $(9,548.18)$ |  | 381,978.28 | $(7,303.91)$ | 3,074,435.02 | 127.18\% |
| Pasquotank... | 12,362,169.95 | 49,793.24 | (836,643.53) | 11,575,319.66 | 10,044,333.47 | 1,530,986.19 | $(336,891.65)$ | 18,200.88 | $(30,233.90)$ | $(39,559.47)$ |  | 171,048.73 | 10,629.99 | 11,368,514.24 | 98.21\% |
| Pender... | 12,649,014.95 | 42,730.69 | (499,523.27) | 12,192,222.37 | 10,576,221.72 | 1,616,000.65 | (355,988.50) | 1,537,969.44 | $(31,962.79)$ | $(47,088.97)$ |  | 1,264,090.71 | $(32,489.43)$ | 14,526,752.83 | 119.15\% |
| Perquimans. | 1,708,104.55 | 6,406.16 | $(69,477.36)$ | 1,645,033.35 | 1,263,971.48 | 381,061. | $(42,532.92)$ | 455,020.56 | $(3,810.44)$ | $(7,227.80)$ |  | 570,098.89 | 69,841.71 | 2,686,423.35 | 163.31\% |
| Person... | 8,972,536.88 | 37,225.65 | (374,766.13) | 8,634,996.40 | 7,285,855.96 | 1,349,140.44 | (244,975.44) | 673,430.40 | $(21,942.61)$ | $(31,869.33)$ |  | 803,133.68 | 10,501.04 | 9,823,274.14 | 113.76\% |
| Pittit† $\dagger$. | 60,831,910.37 | 231,940.59 | (7,043,965.79) | 54,019,885.17 | 48,305,306.83 | 5,714,578.34 | (1,439,035.20) | 145,606.56 | (128,614.14) | (185,190.22) |  | 985,500.64 | 1,047,532.10 | 54,445,684.91 | 00.79\% |
| Polk... | 3,888,321.20 | 15,206.88 | (247,137.71) | 3,656,390.37 | 3,014,940.00 | 641,450.37 | (101,610.26) | 673,430.40 | $(9,128.84)$ | $(14,866.64)$ |  | 626,438.53 | 5,553.26 | 4,836,206.82 | 132.27\% |
| Randolph $\dagger \dagger$ | 32,052,962.70 | 124,846.69 | (1,578,447.71) | 30,599,361.6 | 25,931,741.66 | 4,667,620.02 | (770,582.62) | 3,885,875.28 | $(69,036.00)$ | (118,376.66) |  | 3,694,486.29 | $(78,800.85)$ | 37,142,927.12 | 121.38\% |
| Richmond... | 10,310,709.00 | 37,628.66 | (738,411.71) | 9,609,925.95 | 8,013,986.84 | 1,595,939.11 | (268,862.85) | 491,422.20 | $(24,085.27)$ | $(34,544.90)$ |  | 967,350.48 | 341,211.63 | 11,082,417.24 | 115.32\% |
| Robeson $\dagger \dagger \dagger$ | 29,200,212.03 | 110,051.97 | (1,977,571.48) | 27,332,692.52 | 23,113,763.92 | 4,218,928.60 | (689,542.83) | 2,730,123.24 | $(61,736.33)$ | $(103,272.95)$ |  | 3,602,777.11 | 467,100.71 | 33,278,141.47 | 121.75\% |
| Rockingham. | 18,725,100.98 | 72,884.93 | (922,876.08) | 17,875,109.83 | 14,441,134.72 | 3,433,975.11 | (485,399.21) | 1,983,889.44 | $(43,456.58)$ | $(68,088.30)$ |  | 2,443,852.99 | 99,079.06 | 21,804,987.23 | 21.99\% |
| Rowan $\dagger$ ¢ $\dagger$ | 35,341,032.72 | 149,432.02 | (1,914,125.82) | 33,576,338.92 | 28,932,265.63 | 4,644,073.29 | $(865,079.58)$ | 3,549,160.20 | $(77,423.44)$ | (127,422.86) |  | 2,879,652.04 | $(879,046.96)$ | 38,056,178.32 | 113.34\% |
| Rutherford | 15,311,089.41 | 61,955.72 | (586,475.09 | 14,786,570.04 | 12,444,530.14 | 2,342,039.90 | (417,339.17) | 1,483,366.95 | $(37,359.28)$ | (55,659.29) |  | 1,362,798.35 | $(92,202.72)$ | 17,030,174.88 | 115.17\% |
| Sampson†††¢...... | 13,060,546.45 | 52,731.64 | $(575,231.55)$ | 12,538,046.54 | 10,515,568.62 | 2,022,477.92 | (314,823.66) | 1,911,086.28 | $(28,224.58)$ | $(49,683.38)$ |  | 1,844,836.90 | $(190,042.59)$ | 15,711,195.51 | 125.31\% |
| Scotland...... | 8,532,357.97 | 32,706.66 | (619,224.87) | 7,945,839.76 | 6,587,541.09 | 1,358,298.67 | (219,894.57) | 755,334.12 | $(19,628.70)$ | $(29,783.35)$ |  | 718,941.40 | $(48,758.10)$ | 9,102,050.56 | 114.55\% |
| Stanly.... | 15,791,288.97 | 69,266.43 | (541,523.85) | 15,319,031.55 | 13,012,029.68 | 2,307,001.87 | $(436,819.97)$ | 946,442.76 | $(39,131.40)$ | $(55,591.92)$ |  | 839,564.49 | $(33,842.15)$ | 16,539,653.36 | 107.97\% |
| Stokes.... | 7,054,438.91 | 26,249.47 | $(296,568.97)$ | 6,784,119.41 | 5,486,343.34 | 1,297,776.07 | (184,461.07) | 1,810,981.80 | $(16,528.57)$ | $(29,553.17)$ |  | 1,690,025.97 | 50,392.02 | 10,104,976.39 | 148.95\% |
| Surry $\dagger \dagger \dagger \dagger$ | 24,258,431.66 | 95,575.95 | (1,195,461.97) | 23,158,545.64 | 20,065,239.18 | 3,093,306.46 | (599,593.90) |  | (53,747.56) | $(79,242.96)$ |  | 400,331.34 | 315,758.08 | 23,142,050.64 | 99.93\% |
| Swain... | 3,623,550.85 | 14,781.95 | $(102,746.19)$ | 3,535,586.61 | 3,038,003.63 | 497,582.98 | (101,873.19) | 291,213.24 | $(9,115.51)$ | $(13,139.18)$ |  | 226,236.08 | 28,120.54 | 3,957,028.59 | 111.92\% |
| Transylvania... | 9,089,408.54 | 22,334.93 | (572,422.48) | 8,539,320.99 | 7,311,364.15 | 1,227,956.84 | (245,746.09) | 145,606.56 | $(22,022.45)$ | $(29,715.72)$ |  | 430,665.23 | 286,123.82 | 9,104,232.34 | 106.62\% |
| Tyrrell......... | 697,315.91 | 2,551.80 | (57,854.79) | 642,012.92 | 525,589.55 | 116,423.37 | $(17,785.04)$ | 136,506.12 | $(1,594.58)$ | $(\mathbf{2 , 6 7 0 . 9 2 )}$ | - | 140,744.48 | $(2,277.66)$ | 894,935.32 | 139.40\% |
| Union.............. | 53,356,495.17 | 227,409.31 | (2,696,167.82) | 50,887,736.66 | 45,110,948.53 | 5,776,788.13 | (1,514,823.76) | 3,958,678.68 | $(135,464.64)$ | (187,391.12) | - | 3,517,528.87 | 240,615.05 | 56,766,879.74 | 111.55\% |

TABLE 56. - Continued

| County | Grosscollectionslincludeslocal $2 \%$ taxproceedslevied on food forhome consumption $] \dagger$$[\$]$ | Gross <br> collections <br> [county <br> allocations <br> of non-county <br> attributable <br> collections $\dagger \dagger$ <br> $[\$]$ | Refunds [includes food and non-county attributable allocation refunds] [\$] | Net collections [\$] $\dagger \dagger$ | Net collections itemized: |  | § 105-524 allocation provisions I§ 105-524(b) adjustment ${ }^{1} \dagger \dagger \dagger$ [\$] | § 105-524 allocation provisions I§ 105-524(c) adjustment $\dagger \dagger \dagger$ [\$] | Administrative cost adjustments |  |  | § 105-486(a) per capita adjustment [applies to Article 40 net proceeds] [\$] | § 105-486(b) adjustment factors [applies to Article 40 per capita allocations] [\$] | Total net distributable proceeds $\dagger \dagger$ [\$] | Total <br> net <br> distributable <br> proceeds <br> as a \% of <br> net <br> collections <br> $[\%]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Tax allocation [Point of sale] [\$] | Tax <br> allocation <br> of local 2\% tax <br> proceeds levied <br> on food for hom <br> consumption <br> [\$] |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | $\begin{aligned} & \substack{105-501 \\ [\$]} \end{aligned}$ | $\begin{gathered} \hline \S \text { 105-472 } \\ {[\$]} \\ \hline \end{gathered}$ | $$ |  |  |  |  |
| Vance..... | 11,223,547.72 | 45,687.97 | (404,108.18) | 10,865,127.51 | 9,114,612.48 | 1,750,515.03 | (305,744.61) | 327,614.76 | (27,368.22) | $(38,251.46)$ |  | 701,956.34 | 158,201.26 | 11,681,535.58 | 107.51\% |
| Wake..... | 483,519,947.44 | 1,949,462.40 | (22,982,346.37) | 462,487,063.47 | 430,102,229.67 | 32,384,833.80 | (11,541,589.89) |  | $(1,033,204.56)$ | ( $1,284,479.40)$ | (179,666.48) | (17,134,560.27) | (3,058,935.70) | 428,254,627.17 | 92.60\% |
| Warren........ | 2,414,424.86 | 9,649.00 | (115,209.02) | 2,308,864.84 | 1,743,620.06 | 565,244.78 | $(58,190.86)$ | 919,141.44 | $(5,213.71)$ | $(11,149.30)$ |  | 880,167.84 | $(43,905.31)$ | 3,989,714.94 | 172.80\% |
| Washington.... | 2,798,362.47 | 10,707.22 | $(115,270.34)$ | 2,693,799.35 | 2,219,480.86 | 474,318.49 | $(74,230.18)$ | 300,313.44 | $(6,618.52)$ | $(10,323.26)$ |  | 267,565.56 | 43,808.53 | 3,214,314.92 | 119.32\% |
| Watauga........ | 21,337,411.77 | 88,854.97 | (1,378,388.50) | 20,047,878.24 | 18,132,861.89 | 1,915,016.35 | (611,530.10) |  | $(54,696.38)$ | $(68,413.86)$ |  | (837,013.17) | 281,794.29 | 18,758,019.02 | 93.57\% |
| Wayne..... | 30,984,382.77 | 125,794.2 | (2,096,087.51) | 29,014,089.47 | 24,775,427.56 | 4,238,661.91 | (830,814.45) | 2,065,793.28 | $(74,459.91)$ | $(106,182.96)$ |  | 2,075,658.84 | (373,121.35) | 31,770,962.92 | 109.50\% |
| Wilkes $\dagger \dagger \dagger \dagger . . . . . .$. | 17,206,508.75 | 67,371.96 | (857,185.66) | 16,416,695.05 | 14,010,440.23 | 2,406,254.82 | (418,428.57) | 1,410,563.64 | $(37,563.69)$ | $(61,060.94)$ |  | 1,506,242.13 | 132,314.24 | 18,948,761.86 | 115.42\% |
| Wilson......... | 25,308,774.93 | 93,801.05 | (1,174,408.07) | 24,228,167.91 | 21,185,331.86 | 3,042,836.05 | $(710,197.58)$ | 354,915.96 | $(63,496.47)$ | $(83,929.76)$ | - | 160,982.37 | $(111,351.95)$ | 23,775,090.48 | 98.13\% |
| Yadkin.......... | 5,943,649.78 | 23,007.17 | (198,760.29) | 5,767,896.66 | 4,584,285.26 | 1,183,611.40 | (154,443.24) | 1,192,153.80 | $(13,817.70)$ | $(23,927.36)$ |  | 1,325,836.95 | 9,977.33 | 8,103,676.44 | 140.50\% |
| Yancey ............ | 3,375,469.61 | 13,113.15 | $(98,436.09)$ | 3,290,146.67 | 2,666,942.37 | 623,204.30 | $(89,399.19)$ | 473,221.32 | $(8,015.49)$ | $(12,914.70)$ |  | 524,259.75 | 19,520.09 | 4,196,818.45 | 127.56\% |
| Totals...... | 3,587,065,733.70 | 14,669,332.56 | (217,478,219.44) | 3,384,256,846.82 | 3,045,167,168.53 | 339,089,678.29 | (91,022,307.99) | 91,022,307.99 | $(8,155,028.35)$ | $(11,102,635.31)$ | $(473,027.97)$ |  | - | 3,364,526,155.19 | 99.42\% |
| Less administrative costs: pursuant to § 105-472 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | (11,102,635.31) |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  | (8,155,028.35) |  |  |  |  |  |  |  |  |  |  |  |
| pursuant to § 105-501... |  |  |  | $(473,027.97)$ |  |  |  |  |  |  |  |  |  |  |  |
| Distributable to units................ |  |  |  | 3,364,526,155.19 |  |  |  |  |  |  |  |  |  |  |  |


 attributable to a particular taxing county. Collections of the local $2 \%$ tax proceeds levied on food for home consumption are allocated to co
are unidentifiable as being attributable to a particular taxing county is determined according to statutory guidelines specified in § 105-472.
$\dagger \dagger$ Net collections amounts are prior to § 105-486(a), (b) adjustment requirements, prior to § 105-524(b), (c) adjustment requirements, and prior to cost of collection reduction adjustments under § 105-472, § 105-501, and § 105-507.3.
Total net distributable proceeds reflect § 105-486(a), (b) adjustment requirements, § 105-524(b), (c) adjustment requirements, and reduction of administrative costs.
These amounts do not agree with the actual receipts of the local governments in fiscal year 2017-18 due to the lag in the collection/distribution cycle. Certain administrative costs must be deducted from net collections in determining the amount of distributable proceeds to local governments. The amount of costs associated with local sales and use taxes related to Articles 39 ,
40, 42, 43, 44, 45, and 46 collected by the Department of Revenue during the period July 1, 2017 through June 30, 2018 was $\$ 19,730,691.63$.
 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. The gross and net collections amounts in the above table report Article 40 collections according to the county to 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.
County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in $\S \mathbf{1 0 5 - 4 8 6 ( b )}$.
$\S 105-469$ requires that one-fourth (1/4) of net proceeds generated from the $\mathbf{2 \%}$ local food tax be included in the distribution under Article 40 . Refer to Table $58 A$ for distribution details of Article $\mathbf{4 0}$ proceeds.
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.
 was included in the distribution under Article 40. )
 local and transit rates applied); as local and transit rates no longer apply, tax proceeds generated by such transactions are no longer includable within the local sales and use tax distribution process.
Article 42 proceeds are allocated to counties on a point-of-sale basis (according to sourcing principles). County allocated amounts are reduced for expenses associated with the Property Tax Commission, a property tax appraisal 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.
§ 105-469 requires one-fourth (1/4) of net proceeds generated from the $\mathbf{2 \%}$ local food tax be included in the distribution under Article 42 . Refer to Table 58B for distribution details of Article 42 proceeds.
Article 43 proceeds are levied by and allocated to Durham, Orange, Mecklenburg, and Wake 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.
With the repeal of the taxes levied pursuant to Article 44, SL 2007-323, s. 31.16.4(f) (effective October 1, 2009) rewrote the Article 44 heading to read "Local Government Hold Harmless Provisions."
$\dagger \dagger$ SL 2015-241, s. 32.19(a) amended the Article 44 heading to read "Local Government Hold Harmless and Allocation Provisions."

public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction.
For fiscal year 2017-18, a sum of $\$ 91.0$ million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39 , 40, and 42 pursuant to [§ 105-524(b)] and redistributed
according to statutory adjustment factors pursuant to [§ 105-524(c)].
Article 45 proceeds are allocated to Dare County. Refer to Table $60 B$ for distribution details of Article 45 proceeds.
$\dagger \dagger \dagger \dagger$ Article 46 proceeds are allocated to the thirty-one (31) 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 2017-2018

| County | Net Collections $\dagger$ |  |  |  | $\begin{gathered} \S \text { 105-524(b) } \dagger \dagger \\ \text { allocation } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Cost } \\ \text { of } \\ \text { collection } \\ {[\$]} \\ \hline \end{gathered}$ | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Point-of-sale <br> [Non-food] <br> [\$] | Food allocati |  | Total <br> tax allocation [\$] |  |  |  |
|  |  | Point-of-salebased on 1997-98 collections[1997-98 percentage shares] |  |  |  |  |  |
|  |  | [\$] | \% share |  |  |  |  |
| Alamance... | ........ 26,550,066.89 | 2,979,276.44 | 1.75722\% | 29,529,343.33 | (892,020.49) | (100,818.53) | 28,536,504.31 |
| Alexander | ..........1,972,325.30 | 526,267.05 | 0.31040\% | 2,498,592.35 | $(65,998.33)$ | $(8,567.42)$ | 2,424,026.60 |
| Alleghany.. | .......... 805,081.52 | 216,101.44 | 0.12746\% | 1,021,182.96 | $(27,158.11)$ | $(3,507.90)$ | 990,516.95 |
| Anson. | ......... 1,573,497.24 | 346,787.10 | 0.20454\% | 1,920,284.34 | $(52,953.71)$ | $(6,574.58)$ | 1,860,756.05 |
| Ashe. | ..........2,648,965.56 | 473,351.81 | 0.27919\% | 3,122,317.37 | $(89,059.55)$ | (10,688.34) | 3,022,569.48 |
| Avery. | .2,789,454.53 | 490,713.30 | 0.28943\% | 3,280,167.83 | (94,147.94) | (11,258.26) | 3,174,761.63 |
| Beaufort. | ..5,010,709.01 | 1,077,746.30 | 0.63567\% | 6,088,455.31 | $(167,910.99)$ | $(20,856.30)$ | 5,899,688.02 |
| Bertie. | .. 953,471.50 | 146,317.70 | 0.08630\% | 1,099,789.20 | $(32,023.38)$ | $(3,757.51)$ | 1,064,008.31 |
| Bladen. | ..........2,354,277.03 | 534,609.15 | 0.31532\% | 2,888,886.18 | $(79,021.86)$ | $(9,890.12)$ | 2,799,974.20 |
| Brunswick. | .........18,646,791.96 | 1,683,055.30 | 0.99269\% | 20,329,847.26 | $(626,293.80)$ | $(69,635.51)$ | 19,633,917.95 |
| Buncombe. | ........51,132,108.64 | 5,674,920.01 | 3.34715\% | 56,807,028.65 | (1,710,016.72) | $(193,904.60)$ | 54,903,107.33 |
| Burke. | ........7,362,034.56 | 1,907,175.66 | 1.12488\% | 9,269,210.22 | $(246,500.52)$ | $(31,778.56)$ | 8,990,931.14 |
| Cabarrus | . $32,885,905.74$ | 2,585,863.42 | 1.52518\% | 35,471,769.16 | (1,105,431.07) | $(121,057.75)$ | 34,245,280.34 |
| Caldwell. | ..6,348,094.78 | 1,569,341.45 | 0.92562\% | 7,917,436.23 | $(213,357.96)$ | $(27,116.78)$ | 7,676,961.49 |
| Camden.... | .......... 522,123.08 | 51,762.62 | 0.03053\% | 573,885.70 | $(17,493.68)$ | $(1,961.75)$ | 554,430.27 |
| Carteret. | ........12,508,560.77 | 1,819,012.38 | 1.07288\% | 14,327,573.15 | (419,795.39) | $(49,120.60)$ | 13,858,657.16 |
| Caswell.. | .. 776,280.38 | 187,075.67 | 0.11034\% | 963,356.05 | $(26,227.09)$ | $(3,312.12)$ | 933,816.84 |
| Catawba. | .....23,400,637.43 | 3,190,342.88 | 1.88171\% | 26,590,980.31 | $(785,993.21)$ | $(90,836.44)$ | 25,714,150.66 |
| Chatham | ..........6,818,554.91 | 644,439.63 | 0.38010\% | 7,462,994.54 | $(228,551.62)$ | $(25,492.57)$ | 7,208,950.35 |
| Cherokee... | ..........3,205,083.54 | 588,642.96 | 0.34719\% | 3,793,726.50 | $(107,467.71)$ | $(12,985.92)$ | 3,673,272.87 |
| Chowan. | ..........1,284,918.61 | 290,090.65 | 0.17110\% | 1,575,009.26 | (42,964.92) | $(5,396.96)$ | 1,526,647.38 |
| Clay.. | .........838,634.15 | 141,094.97 | 0.08322\% | 979,729.12 | $(28,183.55)$ | $(3,353.08)$ | 948,192.49 |
| Cleveland. | .......1.0,931,054.58 | 1,920,077.86 | 1.13249\% | 12,851,132.44 | $(365,878.12)$ | $(43,907.34)$ | 12,441,346.98 |
| Columbus. | .........4,511,795.61 | 903,283.82 | 0.53277\% | 5,415,079.43 | $(151,662.27)$ | $(18,527.97)$ | 5,244,889.19 |
| Craven...... | ........11,132,491.31 | 1,598,875.61 | 0.94304\% | 12,731,366.92 | $(371,065.13)$ | $(43,550.14)$ | 12,316,751.65 |
| Cumberland. | .........40,986,069.00 | 5,438,862.82 | 3.20792\% | 46,424,931.82 | (1,376,722.49) | $(158,753.91)$ | 44,889,455.42 |
| Currituck. | .......5,429,195.01 | 373,762.25 | 0.22045\% | 5,802,957.26 | $(181,573.24)$ | $(20,073.17)$ | 5,601,310.85 |
| Dare. | ..16,352,821.44 | 1,509,694.41 | 0.89044\% | 17,862,515.85 | $(546,094.56)$ | (61,618.03) | 17,254,803.26 |
| Davidson | ........12,7.18,380.59 | 2,680,181.31 | 1.58081\% | 15,398,561.90 | $(427,855.58)$ | $(52,706.73)$ | 14,917,999.59 |
| Davie... | ..........3,478,268.92 | 505,701.36 | 0.29827\% | 3,983,970.28 | $(116,827.86)$ | $(13,595.38)$ | 3,853,547.04 |
| Duplin. | . $3,880,948.36$ | 834,686.39 | 0.49231\% | 4,715,634.75 | (130,736.61) | $(16,141.64)$ | 4,568,756.50 |
| Durham. | ......59,656,624.35 | 5,044,840.10 | 2.97552\% | 64,701,464.45 | $(2,008,824.19)$ | $(220,553.35)$ | 62,472,086.91 |
| Edgecombe. | ..3,465,007.31 | 1,078,271.14 | 0.63598\% | 4,543,278.45 | $(116,136.52)$ | $(15,574.99)$ | 4,411,566.94 |
| Forsyth.. | .......53,448,322.60 | 7,479,402.77 | 4.41146\% | 60,927,725.37 | (1,797,752.09) | $(208,236.61)$ | 58,921,736.67 |
| Franklin. | ..........4,613,436.20 | 548,341.59 | 0.32342\% | 5,161,777.79 | $(155,519.43)$ | $(17,630.01)$ | 4,988,628.35 |
| Gaston. | ........23,308,898.55 | 4,254,032.37 | 2.50909\% | 27,562,930.92 | (783,373.52) | (94,265.64) | 26,685,291.76 |
| Gates. | ............386,420.70 | 179,632.35 | 0.10595\% | 566,053.05 | $(12,995.41)$ | $(1,946.91)$ | 551,110.73 |
| Graham. | .......... 728,864.17 | 159,066.61 | 0.09382\% | 887,930.78 | $(24,320.26)$ | $(3,050.67)$ | 860,559.85 |
| Granville. | ........ 3,910,056.77 | 774,819.85 | 0.45700\% | 4,684,876.62 | $(131,056.57)$ | $(16,035.37)$ | 4,537,784.68 |
| Greene... | ......... 656,521.97 | 173,580.56 | 0.10238\% | 830,102.53 | $(22,133.76)$ | $(2,845.27)$ | 805,123.50 |
| Guilford. | .........77,813,326.77 | 9,820,613.34 | 5.79234\% | 87,633,940.11 | (2,615,707.01) | (299,467.60) | 84,718,765.50 |
| Halifax. | ..........5,014,374.21 | 1,001,755.43 | 0.59085\% | 6,016,129.64 | $(167,064.45)$ | $(20,604.72)$ | 5,828,460.47 |
| Harnett. | .........8,989,057.94 | 1,251,070.84 | 0.73790\% | 10,240,128.78 | $(301,749.89)$ | $(34,968.40)$ | 9,903,410.49 |
| Haywood.... | .........7.,486,594.83 | 1,318,957.45 | 0.77794\% | 8,805,552.28 | $(251,432.98)$ | $(30,175.84)$ | 8,523,943.46 |
| Henderson.. | ........13,711,087.16 | 1,829,270.16 | 1.07893\% | 15,540,357.32 | $(460,514.89)$ | $(53,136.68)$ | 15,026,705.75 |

TABLE 57. - Continued

| County | Net Collections $\dagger$ |  |  |  | $\begin{gathered} \S \text { 105-524(b) } \dagger \dagger \\ \text { allocation } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Cost } \\ \text { of } \\ \text { collection } \\ {[\$]} \\ \hline \end{gathered}$ | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Point-of-sale [Non-food] [\$] | Food allocation |  | Total <br> tax allocation [\$] |  |  |  |
|  |  | Point-of-sale based on 1997-98 collections [1997-98 percentage shares] |  |  |  |  |  |
|  |  | [\$] | \% share |  |  |  |  |
| Hertford... | 2,156,308.99 | 574,790.77 | 0.33902\% | 2,731,099.76 | $(72,249.43)$ | (9,358.62) | 2,649,491.71 |
| Hoke.... | 2,235,715.17 | 252,775.02 | 0.14909\% | 2,488,490.19 | $(74,806.30)$ | $(8,465.09)$ | 2,405,218.80 |
| Hyde.... | 630,535.33 | 82,432.88 | 0.04862\% | 712,968.21 | $(21,071.42)$ | $(2,459.54)$ | 689,437.25 |
| Iredell... | 25,856,354.04 | 2,645,052.11 | 1.56009\% | 28,501,406.15 | $(868,086.46)$ | $(97,279.91)$ | 27,536,039.78 |
| Jackson. | 5,339,234.82 | 717,038.81 | 0.42292\% | 6,056,273.63 | $(179,968.82)$ | $(20,746.41)$ | 5,855,558.40 |
| Johnston. | 20,119,143.92 | 2,122,700.74 | 1.25200\% | 22,241,844.66 | (675,922.15) | (75,872.48) | 21,490,050.03 |
| Jones...... | 483,710.84 | 45,828.46 | 0.02703\% | 529,539.30 | $(16,284.83)$ | $(1,810.26)$ | 511,444.21 |
| Lee... | 7,814,223.05 | 1,279,656.49 | 0.75476\% | 9,093,879.54 | $(262,206.14)$ | $(31,116.00)$ | 8,800,557.40 |
| Lenoir... | 5,980,372.29 | 1,247,307.15 | 0.73568\% | 7,227,679.44 | $(201,228.42)$ | $(24,736.64)$ | 7,001,714.38 |
| Lincoln.. | 8,613,923.46 | 1,234,218.53 | 0.72796\% | 9,848,141.99 | $(288,935.57)$ | $(33,659.44)$ | 9,525,546.98 |
| Macon. | 5,597,289.29 | 749,676.72 | 0.44217\% | 6,346,966.01 | (187,642.72) | (21,752.41) | 6,137,570.88 |
| Madison... | 1,136,604.62 | 248,722.26 | 0.14670\% | 1,385,326.88 | $(38,308.69)$ | $(4,738.21)$ | 1,342,279.98 |
| Martin........ | 2,095,715.75 | 406,975.13 | 0.24004\% | 2,502,690.88 | $(70,224.08)$ | $(8,569.26)$ | 2,423,897.54 |
| McDowell.......... | 3,713,051.07 | 798,623.73 | 0.47104\% | 4,511,674.80 | $(124,548.35)$ | $(15,453.76)$ | 4,371,672.69 |
| Mecklenburg...... | 205,599,420.62 | 17,021,609.60 | 10.03961\% | 222,621,030.22 | $(6,908,028.33)$ | (759,727.07) | 214,953,274.82 |
| Mitchell............. | 1,568,763.73 | 338,513.23 | 0.19966\% | 1,907,276.96 | (52,573.04) | $(6,537.71)$ | 1,848,166.21 |
| Montgomery.. | 2,000,921.14 | 510,905.82 | 0.30134\% | 2,511,826.96 | $(67,235.28)$ | $(8,606.99)$ | 2,435,984.69 |
| Moore......... | 13,122,123.46 | 1,842,019.50 | 1.08645\% | 14,964,142.96 | $(439,119.37)$ | $(51,147.78)$ | 14,473,875.81 |
| Nash......... | 11,258,736.32 | 2,232,753.62 | 1.31691\% | 13,491,489.94 | (377,783.06) | $(46,122.93)$ | 13,067,583.95 |
| New Hanover.... | 45,279,958.88 | 4,449,636.23 | 2.62446\% | 49,729,595.11 | $(1,518,878.61)$ | $(169,883.04)$ | 48,040,833.46 |
| Northampton... | 1,157,042.38 | 73,328.29 | 0.04325\% | 1,230,370.67 | $(38,030.25)$ | $(4,182.54)$ | 1,188,157.88 |
| Onslow.... | 20,776,076.15 | 2,141,453.09 | 1.26306\% | 22,917,529.24 | $(698,053.03)$ | (78,340.45) | 22,141,135.76 |
| Orange....... | 14,879,797.70 | 2,529,677.08 | 1.49204\% | 17,409,474.78 | $(497,205.43)$ | $(59,459.99)$ | 16,852,809.36 |
| Pamlico.. | 986,712.08 | 221,391.94 | 0.13058\% | 1,208,104.02 | $(33,081.83)$ | $(4,141.19)$ | 1,170,881.00 |
| Pasquotank......... | 5,020,182.13 | 858,931.35 | $0.50661 \%$ | 5,879,113.48 | $(168,445.83)$ | $(20,123.26)$ | 5,690,544.39 |
| Pender............... | 5,293,082.00 | 626,043.73 | 0.36925\% | 5,919,125.73 | (177,994.24) | $(20,268.85)$ | 5,720,862.64 |
| Perquimans....... | 631,971.49 | 154,049.01 | 0.09086\% | 786,020.50 | $(21,266.46)$ | $(2,690.40)$ | 762,063.64 |
| Person....... | 3,642,635.47 | 685,249.86 | 0.40417\% | 4,327,885.33 | $(122,487.70)$ | $(14,823.49)$ | 4,190,574.14 |
| Pitt..... | 21,469,778.75 | 2,774,448.04 | 1.63641\% | 24,244,226.79 | $(719,517.68)$ | $(82,827.41)$ | 23,441,881.70 |
| Polk................... | 1,507,473.92 | 290,362.31 | 0.17126\% | 1,797,836.23 | $(50,805.14)$ | $(6,156.08)$ | 1,740,875.01 |
| Randolph........... | 11,530,081.86 | 2,266,678.94 | 1.33692\% | 13,796,760.80 | (385,291.34) | $(47,178.05)$ | 13,364,291.41 |
| Richmond........ | 4,008,394.09 | 843,672.39 | 0.49761\% | 4,852,066.48 | $(134,431.41)$ | $(16,615.09)$ | 4,701,019.98 |
| Robeson.......... | 10,278,002.67 | 1,998,611.36 | 1.17881\% | 12,276,614.03 | (344,771.47) | $(42,038.75)$ | 11,889,803.81 |
| Rockingham... | 7,220,517.22 | 1,896,834.15 | 1.11878\% | 9,117,351.37 | $(242,699.61)$ | $(31,258.98)$ | 8,843,392.78 |
| Rowan.... | 12,856,697.70 | 2,289,194.17 | 1.35020\% | 15,145,891.87 | $(432,539.84)$ | $(51,811.43)$ | 14,661,540.60 |
| Rutherford.. | 6,223,264.37 | 1,210,160.78 | 0.71377\% | 7,433,425.15 | $(208,669.59)$ | $(25,423.54)$ | 7,199,332.02 |
| Sampson............ | 4,674,072.01 | 959,250.56 | 0.56578\% | 5,633,322.57 | $(157,411.84)$ | $(19,285.36)$ | 5,456,625.37 |
| Scotland.... | 3,294,027.48 | 759,747.39 | 0.44811\% | 4,053,774.87 | $(109,947.29)$ | $(13,880.40)$ | 3,929,947.18 |
| Stanly. | 6,504,150.09 | 1,275,875.57 | 0.75253\% | 7,780,025.66 | $(218,409.99)$ | $(26,621.79)$ | 7,534,993.88 |
| Stokes... | 2,743,859.26 | 515,976.05 | 0.30433\% | 3,259,835.31 | $(92,230.53)$ | $(11,149.54)$ | 3,156,455.24 |
| Surry... | 8,920,368.69 | 1,874,232.86 | 1.10545\% | 10,794,601.55 | (299,796.98) | (36,953.76) | 10,457,850.81 |
| Swain..... | 1,519,023.89 | 248,942.34 | 0.14683\% | 1,767,966.23 | $(50,936.59)$ | $(6,073.28)$ | 1,710,956.36 |
| Transylvania...... | 3,662,775.40 | 658,206.56 | 0.38822\% | 4,320,981.96 | $(122,873.05)$ | (14,821.90) | 4,183,287.01 |
| Tyrrell............... | 262,866.52 | 47,031.53 | 0.02774\% | 309,898.05 | $(8,892.56)$ | $(1,058.68)$ | 299,946.81 |
| Union................ | 22,554,644.05 | 2,043,643.19 | 1.20537\% | 24,598,287.24 | (757,411.86) | (83,981.75) | 23,756,893.63 |

TABLE 57. - Continued

| County | Net Collections $\dagger$ |  |  |  | $\begin{gathered} \S \text { 105-524(b) } \dagger \dagger \\ \text { allocation } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Cost } \\ \text { of } \\ \text { collection } \\ {[\$]} \\ \hline \end{gathered}$ | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Point-of-sale [Non-food] [\$] | Food allocation |  | Total tax allocation [\$] |  |  |  |
|  |  | Point-of-salebased on 1997-98 collections[1997-98 percentage shares] |  |  |  |  |  |
|  |  | [\$] | \% share |  |  |  |  |
| Vance............ | 4,557,306.11 | 998,517.21 | 0.58894\% | 5,555,823.32 | (152,872.31) | (19,030.91) | 5,383,920.10 |
| Wake................. | 172,458,506.07 | 15,269,939.20 | 9.00644\% | 187,728,445.27 | (5,770,794.95) | (640,966.98) | 181,316,683.34 |
| Warren............ | 871,391.11 | 227,783.58 | 0.13435\% | 1,099,174.69 | $(29,095.42)$ | $(3,769.81)$ | 1,066,309.46 |
| Washington........ | 1,109,933.76 | 266,083.01 | 0.15694\% | 1,376,016.77 | $(37,115.10)$ | (4,746.86) | 1,334,154.81 |
| Watauga............ | 9,066,384.20 | 999,009.25 | 0.58923\% | 10,065,393.45 | (305,765.06) | $(34,449.77)$ | 9,725,178.62 |
| Wayne............... | 12,386,870.57 | 2,151,134.19 | 1.26877\% | 14,538,004.76 | (415,407.23) | $(49,691.98)$ | 14,072,905.55 |
| Wilkes................ | 6,230,078.32 | 1,236,303.46 | 0.72919\% | 7,466,381.78 | $(209,214.29)$ | $(25,505.36)$ | 7,231,662.13 |
| Wilson................ | 10,599,109.41 | 1,675,882.23 | 0.98846\% | 12,274,991.64 | $(355,098.80)$ | $(42,019.06)$ | 11,877,873.78 |
| Yadkin............... | 2,292,331.80 | 552,834.20 | 0.32607\% | 2,845,166.00 | $(77,221.60)$ | (9,751.18) | 2,758,193.22 |
| Yancey .............. | 1,333,547.67 | 320,355.18 | 0.18895\% | 1,653,902.85 | $(44,699.59)$ | $(5,668.94)$ | 1,603,534.32 |
| Totals........... | 1,356,122,258.66 | 169,544,839.13 | 100.00000\% | 1,525,667,097.79 | $(45,511,155.39)$ | (5,214,048.33) | 1,474,941,894.07 |

$\dagger$ County net collections amounts (non-food) are 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 $\mathbf{2 \%}$ local food tax rate be allocated proportionately to each taxing county based upon the county's proportionate share of total sales tax 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.
$\dagger \dagger \$ 105-524$ provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges.
The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2017-18, a sum of $\$ 91.0$ million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to $[\S \mathbf{1 0 5 - 5 2 4}(\mathrm{c})]$. The portion of the $\$ 91.0$ million of local sales and use taxes proportionately extracted from collections to be allocated for distribution under Article 39 amounted to $\mathbf{\$ 4 5 , 5 1 1 , 1 5 5 . 3 9}$.

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 2017-18 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

| County | $\begin{array}{\|c\|} \hline \text { Per } \\ \text { capita } \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \end{array}$ | Article 40 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |
|  |  | Net collections $\dagger$ |  |  | $\begin{gathered} \hline \S \text { 105-524(b) } \dagger \dagger \\ \text { allocation } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | Costofcollection$[\$]$ | $\begin{gathered} \hline \text { § 105-486(a) } \\ \text { per capita } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | § 105-486(b) <br> adjustment <br> factor <br> [\$] | Distributable proceeds [\$] |
|  |  | Point-of -sale [Non-food] [\$] | $\begin{gathered} {[\text { Food] }]} \\ {[\$]} \\ \hline \end{gathered}$ | Total tax allocation [\$] |  |  |  |  |  |
| Alaman | 1.02 | 13,275,033.53 | 1,327,667.80 | 14,602,701.33 | (446,010.25) | (49,838.69) | (2,556,907.75) | 269,436.16 | 11,819,380.80 |
| Alex | 1.00 | 986,162.48 | 319,619.35 | 1,305,781.83 | $(32,999.15)$ | $(4,482.72)$ | 1,512,211.41 | 9,071.86 | 2,789,583.23 |
| Allegh | 1.04 | 402,540.90 | 93,642.38 | 496,183.28 | $(13,579.08)$ | (1,703.23) | 333,752.88 | 35,350.38 | 850,004.23 |
| Anso | 1.00 | 786,748.53 | 215,022.85 | 1,001,771.38 | $(26,476.83)$ | $(3,434.07)$ | 898,869.48 | 6,103.50 | 1,876,833.46 |
| Ashe... | 0.97 | 1,324,482.50 | 228,604.87 | 1,553,087.37 | $(44,529.76)$ | $(5,315.76)$ | 485,539.30 | $(53,369.38)$ | 1,935,411.77 |
| Aver | 1.12 | 1,394,727.32 | 150,916.11 | 1,545,643.43 | $(47,073.98)$ | (5,296.42) | (180,411.38) | 162,340.88 | 1,475,202.53 |
| Beaufo | 1.06 | 2,505,354.53 | 398,375.99 | 2,903,730.52 | $(83,955.51)$ | $(9,933.34)$ | 655,935.65 | 219,932.70 | 3,685,710.02 |
| Be | 0.97 | 476,735.77 | 166,913.95 | 643,649.72 | $(16,011.69)$ | $(2,209.17)$ | 826,802.09 | $(38,971.00)$ | 1,413,259.95 |
| Bla | 1.04 | 1,177,138.62 | 290,337.66 | 1,467,476.28 | $(39,510.95)$ | $(5,026.34)$ | 1,102,967.15 | 109,607.04 | 2,635,513.18 |
| Brunswick | 1.17 | 9,323,396.14 | 1,062,126.71 | 10,385,522.85 | $(313,146.92)$ | $(35,594.37)$ | $(797,489.28)$ | 1,605,949.33 | 10,845,241.61 |
| Buncom | 1.06 | 25,566,048.67 | 2,155,451.39 | 27,721,500.06 | $(855,008.18)$ | $(94,549.58)$ | $(8,020,973.93)$ | 1,189,906.97 | 19,940,875.34 |
| Burke. | 1.02 | 3,681,017.34 | 749,936.75 | 4,430,954.09 | $(123,250.24)$ | $(15,171.91)$ | 2,231,518.65 | 152,192.47 | 6,676,243.06 |
| Cabar | 1.05 | 16,442,949.35 | 1,670,706.70 | 18,113,656.05 | $(552,715.41)$ | $(61,859.17)$ | (2,965,500.40) | 776,468.48 | 15,310,049.55 |
| Caldwel | 1.02 | 3,174,047.49 | 691,921.76 | 3,865,969.25 | $(106,678.96)$ | $(13,231.75)$ | 2,273,378.47 | 140,420.90 | 6,159,857.91 |
| Camden | 0.92 | 261,061.59 | 85,919.69 | 346,981.28 | $(8,746.85)$ | $(1,192.40)$ | 410,416.90 | $(57,553.08)$ | 689,905.85 |
| Ca | 1.14 | 6,254,280.48 | 584,193.73 | 6,838,474.21 | (209,897.71) | $(23,414.43)$ | (1,522,889.44) | 730,421.28 | 5,812,693.91 |
| Ca | 0.95 | 388,140.29 | 197,944.78 | 586,085.07 | $(13,113.55)$ | $(2,023.86)$ | 1,151,086.97 | $(80,764.24)$ | 1,641,270.39 |
| Catawb | 0.99 | 11,700,316.24 | 1,307,347.69 | 13,007,663.93 | $(392,996.50)$ | $(44,404.42)$ | $(1,196,918.87)$ | $(76,997.23)$ | 11,296,346.91 |
| Chath | 1.02 | 3,409,277.45 | 610,652.10 | 4,019,929.55 | $(114,275.81)$ | $(13,762.23)$ | 1,420,276.58 | 123,921.90 | 5,436,089.99 |
| Cherokee | 0.98 | 1,602,541.45 | 237,882.24 | 1,840,423.69 | $(53,733.84)$ | $(6,294.06)$ | 288,933.30 | (34,770.03) | 2,034,559.06 |
| Cho | 1.09 | 642,459.42 | 120,667.36 | 763,126.78 | (21,482.47) | (2,612.68) | 310,758.94 | 98,214.49 | 1,148,005.06 |
| Cla | 0.96 | 419,317.12 | 94,242.73 | 513,559.85 | $(14,091.78)$ | $(1,759.97)$ | 322,114.29 | $(30,225.09)$ | 789,597.30 |
| Clev | 1.01 | 5,465,527.37 | 820,883.92 | 6,286,411.29 | $(182,939.07)$ | $(21,463.58)$ | 1,059,323.22 | 94,946.06 | 7,236,277.92 |
| Co | 0.81 | 2,255,897.91 | 478,130.15 | 2,734,028.06 | $(75,831.13)$ | $(9,357.40)$ | 1,510,732.40 | (779,325.97) | 3,380,245.96 |
| Craven. | 1.04 | 5,566,245.79 | 867,274.97 | 6,433,520.76 | $(185,532.57)$ | $(22,014.19)$ | 1,319,009.42 | 327,400.68 | 7,872,384.10 |
| Cumberland.. | 0.98 | 20,493,029.94 | 2,756,274.45 | 23,249,304.39 | (688,361.10) | $(79,507.12)$ | 1,497,006.47 | (402,900.11) | 23,575,542.53 |
| Currituck | 0.94 | 2,714,597.58 | 217,556.21 | 2,932,153.79 | (90,786.62) | $(10,144.59)$ | $(938,653.63)$ | $(107,749.80)$ | 1,784,819.15 |
| Dar | 1.49 | 8,176,410.83 | 303,681.94 | 8,480,092.77 | $(273,047.27)$ | $(29,219.68)$ | (5,535,975.21) | 1,307,349.82 | 3,949,200.43 |
| Davidso | 0.98 | 6,359,188.93 | 1,387,723.37 | 7,746,912.30 | $(213,927.74)$ | $(26,521.26)$ | 4,566,061.75 | $(202,849.77)$ | 11,869,675.28 |
| Davie. | 0.93 | 1,739,134.53 | 352,259.67 | 2,091,394.20 | $(58,413.92)$ | $(7,147.87)$ | 1,038,611.51 | $(205,212.69)$ | 2,859,231.23 |
| Dupli | 1.02 | 1,940,473.79 | 498,672.60 | 2,439,146.39 | $(65,368.29)$ | $(8,357.47)$ | 1,972,912.83 | 101,204.23 | 4,439,537.69 |
| Durham. | 1.14 | 29,828,305.63 | 2,514,887.60 | 32,343,193.23 | $(1,004,411.87)$ | $(110,249.87)$ | (9,350,738.73) | 3,144,264.21 | 25,022,056.97 |
| Edgecomb | 1.02 | 1,732,503.41 | 448,556.05 | 2,181,059.46 | $(58,068.24)$ | $(7,468.63)$ | 1,786,933.00 | 91,036.03 | 3,993,491.62 |
| Forsyth.. | 0.96 | 26,724,161.43 | 3,082,702.66 | 29,806,864.09 | $(898,876.03)$ | $(101,804.04)$ | (1,988,256.07) | $(988,719.25)$ | 25,829,208.70 |
| Franklin.. | 0.97 | 2,306,718.18 | 545,423.28 | 2,852,141.46 | $(77,759.71)$ | $(9,770.46)$ | 1,980,135.08 | $(127,326.21)$ | 4,617,420.16 |
| G | 1.03 | 11,654,449.39 | 1,797,642.45 | 13,452,091.84 | (391,686.77) | (45,972.40) | 2,623,864.92 | 521,702.17 | 16,159,999.76 |
| G | 0.95 | 193,210.44 | 99,204.27 | 292,414.71 | $(6,497.72)$ | $(1,006.51)$ | 578,101.99 | $(40,475.69)$ | 822,536.78 |
| Gra | 0.98 | 364,432.24 | 73,763.95 | 438,196.19 | $(12,160.15)$ | $(1,505.02)$ | 217,175.08 | $(10,782.29)$ | 630,923.81 |
| Granville | 1.03 | 1,955,028.43 | 495,658.49 | 2,450,686.92 | $(65,528.29)$ | $(8,398.94)$ | 1,935,120.67 | 143,846.71 | 4,455,727.07 |
| Greene. | 0.95 | 328,260.98 | 178,726.54 | 506,987.52 | $(11,066.87)$ | (1,746.48) | 1,060,632.41 | $(72,921.15)$ | 1,481,885.43 |
| Guilfor | 0.94 | 38,906,663.46 | 4,345,208.69 | 43,251,872.15 | (1,307,853.52) | (147,743.44) | (3,995,082.08) | (2,152,139.12) | 35,649,053.99 |
| Hali | 1.01 | 2,507,186.57 | 436,480.82 | 2,943,667.39 | $(83,532.21)$ | $(10,075.62)$ | 947,225.32 | 50,485.94 | 3,847,770.82 |
| Harnet | 0.99 | 4,494,528.05 | 1,074,397.29 | 5,568,925.34 | $(150,874.93)$ | $(19,065.33)$ | 3,947,568.79 | $(63,275.78)$ | 9,283,278.09 |
| Haywood. | 1.02 | 3,743,296.64 | 514,845.72 | 4,258,142.36 | $(125,716.46)$ | $(14,578.31)$ | 360,904.33 | 104,480.01 | 4,583,231.93 |
| Henderson... | 1.04 | 6,855,543.54 | 953,706.71 | 7,809,250.25 | $(230,257.44)$ | $(26,705.85)$ | 744,257.05 | 360,013.43 | 8,656,557.44 |

TABLE 58A. - Continued

| County | Per <br> capita <br> adjust- <br> ment <br> factor | Article 40 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Net collections $\dagger$ |  |  | $\begin{gathered} \hline \S 105-524(\mathbf{b}) \dagger \dagger \\ \text { allocation } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | Costofcollection$[\$]$ | $\begin{gathered} \hline \text { § 105-486(a) } \\ \text { per capita } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | § 105-486(b)adjustmentfactor$[\$]$ | Distributable proceeds [\$] |
|  |  | Point-of -sale [Non-food] [\$] | $\begin{gathered} \text { [Food] } \\ {[\$]} \end{gathered}$ | Total tax allocation [\$] |  |  |  |  |  |
| Hertford. | 1.01 | 1,078,154.35 | 201,531.55 | 1,279,685.90 | (36,124.69) | (4,376.93) | 514,148.27 | 23,310.97 | 1,776,643.52 |
| Ho | 0.97 | 1,117,857.68 | 435,936.91 | 1,553,794.59 | $(37,403.15)$ | $(5,323.04)$ | 2,281,344.46 | $(101,770.24)$ | 3,690,642.62 |
| Hy | 0.98 | 315,267.80 | 47,011.11 | 362,278.91 | $(10,535.72)$ | $(1,250.20)$ | 58,489.51 | $(6,871.94)$ | 402,110.56 |
| Ire | 0.99 | 12,928,177.11 | 1,445,225.67 | 14,373,402.78 | $(434,043.23)$ | $(49,071.97)$ | (1,317,955.93) | $(85,114.05)$ | 12,487,217.60 |
| Jackso | 1.05 | 2,669,616.80 | 354,571.94 | 3,024,188.74 | $(89,984.38)$ | $(10,359.21)$ | 160,612.86 | 164,789.72 | 3,249,247.73 |
| Jo | 1.00 | 10,059,572.04 | 1,577,050.29 | 11,636,622.33 | (337,961.09) | (39,752.41) | 2,459,895.46 | 44,760.16 | 13,763,564.45 |
|  | 0.90 | 241,855.45 | 86,667.32 | 328,522.77 | $(8,142.42)$ | $(1,129.74)$ | 434,738.75 | $(73,184.89)$ | 680,804.47 |
| Le | 0.96 | 3,907,110.70 | 494,859.26 | 4,401,969.96 | $(131,103.04)$ | $(15,047.35)$ | 49,217.73 | $(158,717.49)$ | 4,146,319.81 |
| Len | 0.88 | 2,990,186.23 | 482,548.66 | 3,472,734.89 | $(100,614.21)$ | $(11,871.47)$ | 837,907.62 | $(491,725.41)$ | 3,706,431.42 |
| Lincoln. | 0.97 | 4,306,961.85 | 684,971.04 | 4,991,932.89 | $(144,467.79)$ | $(17,068.82)$ | 1,128,487.89 | $(159,907.98)$ | 5,798,976.19 |
| M | 0.98 | 2,798,644.68 | 292,634.45 | 3,091,279.13 | $(93,821.37)$ | (10,586.65) | $(441,107.74)$ | (42,775.40) | 2,502,987.97 |
| Ma | 0.96 | 568,302.37 | 183,316.69 | 751,619.06 | $(19,154.34)$ | $(2,576.72)$ | 864,840.75 | $(58,794.19)$ | 1,535,934.56 |
| Mart | 1.03 | 1,047,857.60 | 197,567.46 | 1,245,425.06 | $(35,112.04)$ | $(4,263.82)$ | 512,747.57 | 57,339.96 | 1,776,136.73 |
| McDowel | 1.09 | 1,856,525.61 | 380,308.23 | 2,236,833.84 | $(62,274.19)$ | $(7,659.99)$ | 1,141,622.49 | 309,533.10 | 3,618,055.25 |
| Mecklenburg. | 0.89 | 102,799,710.59 | 8,783,166.93 | 111,582,877.52 | (3,454,014.26) | $(380,821.73)$ | (31,341,111.18) | $(8,182,893.47)$ | 68,224,036.88 |
| Mitchell.. | 0.95 | 784,381.88 | 127,736.30 | 912,118.18 | $(26,286.52)$ | $(3,122.60)$ | 228,566.44 | $(52,119.38)$ | 1,059,156.12 |
| Montgome | 0.97 | 1,000,460.42 | 232,249.33 | 1,232,709.75 | $(33,617.64)$ | $(4,221.80)$ | 825,630.22 | $(54,220.57)$ | 1,966,279.96 |
| Mo | 1.11 | 6,561,061.83 | 801,218.27 | 7,362,280.10 | $(219,559.68)$ | $(25,151.78)$ | $(147,568.67)$ | 791,942.33 | 7,761,942.30 |
| Nash. | 0.93 | 5,629,368.24 | 789,377.23 | 6,418,745.47 | $(188,891.54)$ | $(21,909.65)$ | 659,354.64 | $(459,873.69)$ | 6,407,425.23 |
| New Hanover. | 1.07 | 22,639,974.51 | 1,864,780.98 | 24,504,755.49 | $(759,439.13)$ | $(83,672.97)$ | (7,439,368.66) | 1,192,192.11 | 17,414,466.84 |
| North | 1.00 | 578,521.24 | 174,212.22 | 752,733.4 | $(19,015.14)$ | (2,575.90) | 784,500.56 | 4,945.00 | 1,520,587.98 |
| Onslow.. | 1.04 | 10,388,035.77 | 1,622,331.25 | 12,010,367.02 | $(349,026.44)$ | $(41,113.84)$ | 2,493,639.12 | 612,445.11 | 14,726,310.97 |
| Orange. | 1.15 | 7,439,897.28 | 1,176,658.70 | 8,616,555.98 | $(248,602.65)$ | $(29,419.45)$ | 1,897,848.49 | 1,573,864.86 | 11,810,247.23 |
| Paml | 0.99 | 493,356.09 | 111,271.66 | 604,627.75 | $(16,540.90)$ | (2,072.62) | 381,978.28 | $(6,553.26)$ | 961,439.25 |
| Pasquotank.... | 1.00 | 2,510,091.11 | 336,027.42 | 2,846,118.53 | $(84,222.91)$ | (9,732.45) | 171,048.73 | 9,537.49 | 2,932,749.39 |
| Pende | 0.99 | 2,646,541.10 | 494,978.46 | 3,141,5 | $(88,997.13)$ | (10,775.23) | 1,264,090.71 | $(29,150.28)$ | 4,276,687.63 |
| Perquima | 1.06 | 315,985.84 | 113,506.43 | 429,492.27 | $(10,633.23)$ | $(1,473.75)$ | 570,098.89 | 62,664.16 | 1,050,148.34 |
| Pers | 1.00 | 1,821,317.72 | 331,945.29 | 2,153,263.01 | $(61,243.87)$ | $(7,374.16)$ | 803,133.68 | 9,421.82 | 2,897,200.48 |
| Pitt. | 1.07 | 10,734,887.01 | 1,470,065.15 | 12,204,952.16 | $(359,758.76)$ | $(41,705.73)$ | 985,500.64 | 939,876.04 | 13,728,864.35 |
| Polk.... | 1.00 | 753,737.03 | 175,544.03 | 929,281.06 | $(25,402.56)$ | $(3,185.03)$ | 626,438.53 | 4,982.52 | 1,532,114.52 |
| Randol | 0.99 | 5,765,039.67 | 1,200,470.54 | 6,965,510.21 | $(192,645.64)$ | $(23,825.63)$ | 3,694,486.29 | (70,702.35) | 10,372,822.88 |
| Richmond | 1.09 | 2,004,197.18 | 376,133.36 | 2,380,330.54 | $(67,215.72)$ | $(8,146.71)$ | 967,350.48 | 306,145.96 | 3,578,464.55 |
| Robeson. | 1.04 | 5,139,000.24 | 1,110,158.62 | 6,249,158.86 | $(172,385.68)$ | $(21,410.24)$ | 3,602,777.11 | 419,097.12 | 10,077,237.17 |
| Rockingh | 1.01 | 3,610,258.70 | 768,570.48 | 4,378,829.18 | $(121,349.80)$ | $(14,996.10)$ | 2,443,852.99 | 88,896.67 | 6,775,232.94 |
| Rowan.. | 0.92 | 6,428,347.49 | 1,177,439.56 | 7,605,787.05 | $(216,269.87)$ | $(26,021.50)$ | 2,879,652.04 | $(788,705.49)$ | 9,454,442.23 |
| Rutherfor | 0.98 | 3,111,632.28 | 565,939.56 | 3,677,571.84 | $(104,334.79)$ | $(12,573.99)$ | 1,362,798.35 | (82,726.97) | 4,840,734.44 |
| Sampson. | 0.96 | 2,337,035.58 | 531,613.68 | 2,868,649.26 | $(78,705.91)$ | $(9,826.03)$ | 1,844,836.90 | $(170,512.19)$ | 4,454,442.03 |
| Scotland.. | 0.98 | 1,647,013.87 | 299,275.64 | 1,946,289.51 | $(54,973.64)$ | $(6,656.31)$ | 718,941.40 | $(43,747.24)$ | 2,559,853.72 |
| Stanly. | 0.99 | 3,252,075.04 | 515,563.15 | 3,767,638.19 | $(109,204.99)$ | $(12,879.82)$ | 839,564.49 | $(30,364.11)$ | 4,454,753.76 |
| Stokes...... | 1.01 | 1,371,929.71 | 390,900.01 | 1,762,829.72 | $(46,115.27)$ | $(6,043.04)$ | 1,690,025.97 | 45,213.20 | 3,445,910.58 |
| Surry. | 1.05 | 4,460,183.41 | 609,536.80 | 5,069,720.21 | $(149,898.46)$ | (17,323.08) | 400,331.34 | 283,307.81 | 5,586,137.82 |
| Swain... | 1.02 | 759,511.98 | 124,320.32 | 883,832.30 | $(25,468.30)$ | $(3,036.15)$ | 226,236.08 | 25,230.62 | 1,106,794.55 |
| Transylvania. | 1.10 | 1,831,387.79 | 284,875.14 | 2,116,262.93 | $(61,436.52)$ | $(7,255.13)$ | 430,665.23 | 256,717.87 | 2,734,954.38 |
| Tyrrell........... | 0.99 | 131,433.32 | 34,695.92 | 166,129.24 | $(4,446.24)$ | (568.71) | 140,744.48 | $(2,043.59)$ | 299,815.18 |
| Union...... | 1.01 | 11,277,322.04 | 1,866,572.47 | 13,143,894.51 | $(378,705.95)$ | (44,966.42) | 3,517,528.87 | 215,885.78 | 16,453,636.79 |

TABLE 58A. - Continued

| County | $\begin{array}{\|c\|} \hline \text { Per } \\ \text { capita } \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \\ \hline \end{array}$ | Article 40 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Net collections $\dagger$ |  |  | § 105-524(b) $\dagger \dagger$ <br> allocation <br> adjustment <br> $[\$]$ | Costofcollection$[\$]$ | § 105-486(a) <br> per capita adjustment [\$] | § 105-486(b) adjustment factor [\$] | Distributable proceeds [\$] |
|  |  | Point-of -sale [Non-food] [\$] | [Food] $[\$]$ | Total tax allocation [\$] |  |  |  |  |  |
| Vance.. | 1.04 | 2,278,653.25 | 375,998.91 | 2,654,652.16 | (76,436.15) | (9,081.30) | 701,956.34 | 141,942.95 | 3,413,034.00 |
| Wake. | 0.96 | 86,229,253.00 | 8,557,447.30 | 94,786,700.30 | $(2,885,397.47)$ | (323,731.63) | $(17,134,560.27)$ | (2,744,552.58) | 71,698,458.35 |
| Warren... | 0.97 | 435,695.65 | 168,730.60 | 604,426.25 | $(14,547.72)$ | $(2,078.17)$ | 880,167.84 | $(39,393.32)$ | 1,428,574.88 |
| Washington... | 1.04 | 554,966.93 | 104,117.74 | 659,084.67 | $(18,557.54)$ | (2,271.60) | 267,565.56 | 39,306.43 | 945,127.52 |
| Watauga........ | 1.06 | 4,533,192.10 | 458,003.55 | 4,991,195.65 | $(152,882.52)$ | $(17,078.58)$ | (837,013.17) | 252,832.47 | 4,237,053.85 |
| Wayne. | 0.96 | 6,193,435.34 | 1,043,763.86 | 7,237,199.20 | (207,703.61) | $(24,734.20)$ | 2,075,658.84 | (334,775.61) | 8,745,644.62 |
| Wilkes.. | 1.02 | 3,115,038.51 | 584,975.68 | 3,700,014.19 | $(104,607.14)$ | $(12,635.85)$ | 1,506,242.13 | 118,716.05 | 5,207,729.38 |
| Wilson.. | 0.98 | 5,299,554.72 | 683,476.91 | 5,983,031.63 | $(177,549.39)$ | $(20,465.50)$ | 160,982.37 | $(99,908.24)$ | 5,846,090.87 |
| Yadkin.......... | 1.00 | 1,146,165.98 | 315,388.60 | 1,461,554.58 | $(38,610.82)$ | $(5,012.93)$ | 1,325,836.95 | 8,951.95 | 2,752,719.73 |
| Yancey .......... | 1.01 | 666,773.97 | 151,424.56 | 818,198.53 | $(22,349.80)$ | $(2,803.63)$ | 524,259.75 | 17,513.95 | 1,334,818.80 |
| Totals........ | - | 678,061,087.95 | 84,772,419.58 | 762,833,507.53 | (22,755,576.30) | (2,607,023.89) | - | - | 737,470,907.34 |

$\dagger$ Article 40 proceeds are allocated to counties based on a county's share of state population. The Net collections [point-of-sale] column amounts consist of Article 40 net collections according to the county in which the taxes were sourced. Column $\S 105-486(a)$ 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. County allocated per capita amounts are then adjusted by a county's adjustment factor as specified in § 105-486(b).
[The per capita 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 $\S 105-486(b)$. [The adjustment factors are provided for reference.]
$\dagger \dagger \S$ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges.
The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2017-18, a sum of $\$ 91.0$ million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory factors pursuant to [§ $105-524(\mathrm{c})]$. The portion of the $\$ \mathbf{9 1 . 0}$ million of local sales and use taxes proportionately extracted from collections to be adjustment allocated for distribution under Article 40 amounted to $\mathbf{\$ 2 2 , 7 5 5 , 5 7 6 . 3 0}$.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2017-18 due to the lag in the collection/distribution cycle.
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 $\S 105-164.4(\mathbf{a})(8)$ 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.)

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 2017-2018

| FOR FISCAL YEAR 2017-2018 |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{array}{\|c\|} \hline \text { Per } \\ \text { capita } \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \\ \hline \end{array}$ | Article 42 |  |  |  |  |  |  |  |
|  |  |  | Net collections |  | $\text { § 105-524(b) } \dagger \dagger$ |  |  |  |  |
| County |  | Point-of -sale [Non-food] [\$] | [Food] [\$] | Total tax allocation [\$] | allocation adjustment [\$] | cost allocation $\dagger \dagger \dagger$ $[\$]$ | of collection [\$] | adjustment factor [\$] | Distributable proceeds [\$] |
| Alamance | ..1.002. | .13,275,033.53 | 1,327,667.80 | 14,602,701.33 | (446,010.25) | $(159,872.14)$ | (49,275.91) | 30,862.65 | 13,978,405.68 |
| Alexan | . 1. | . 986,162.48 | 319,619.35 | 1,305,781.83 | (32,999.15) | $(11,820.02)$ | (4,441.06) | 1,039.15 | ,257,560.75 |
| Alleg | .1.04 | 402,540.90 | 93,642.38 | 496,183.28 | $(13,579.08)$ | $(4,867.76)$ | $(1,686.04)$ | 4,049.10 | 480,099.50 |
| A | . 1.00 | 786,748.53 | 215,022.85 | 1,001,771.38 | $(26,476.83)$ | $(9,491.51)$ | $(3,400.67)$ | 699.08 | 963,101.45 |
| Ash | ...0.97\%. | ...1,324,482.50 | 228,604.87 | 1,553,087.37 | $(44,529.76)$ | $(15,979.12)$ | $(5,259.46)$ | $(6,113.04)$ | 1,481,205.99 |
| A | 1.12. | ...1,394,727.32 | 150,916.11 | 1,545,643.43 | $(47,073.98)$ | $(16,870.44)$ | $(5,236.79)$ | 18,595.68 | 1,495,057.90 |
| Beauf | .1.06.. | .2,505,354.53 | 398,375.99 | 2,903,730.52 | (83,955.51) | $(30,069.41)$ | $(9,827.40)$ | 25,191.25 | 2,805,069.45 |
| Ber | .0.9.7.. | 476,735.77 | 166,913.95 | 643,649.72 | $(16,011.69)$ | $(5,741.25)$ | $(2,188.96)$ | $(4,463.39)$ | 615,244.43 |
| Blad | 1.04. | . 1,177,138.62 | 290,337.66 | 1,467,476.28 | $(39,510.95)$ | $(14,164.62)$ | $(4,976.48)$ | 12,554.30 | 1,421,378.53 |
| Brunswic | ..1..17 | .. 9,323,396.14 | 1,062,126.71 | 10,385,522.85 | $(313,146.92)$ | $(112,293.52)$ | $(35,197.41)$ | 183,965.81 | 10,108,850.81 |
| Buncomb | .1..06 | .25,566,048.67 | 2,155,451.39 | 27,721,500.06 | $(855,008.18)$ | $(305,857.91)$ | $(93,472.90)$ | 136,299.77 | 26,603,460.84 |
| B | .1.02 | ...3,681,017.34 | 749,936.75 | 4,430,954.09 | $(123,250.24)$ | $(44,230.33)$ | $(15,016.14)$ | 17,432.84 | 4,265,890.22 |
| Cabarr | ..1.05. | ..16,442,949.35 | 1,670,706.70 | 18,113,656.05 | $(552,715.41)$ | $(198,501.76)$ | $(61,159.94)$ | 88,944.52 | 17,390,223.46 |
| Caldwell | 1. 02 | .3,174,047.49 | 691,921.76 | 3,865,969.25 | $(106,678.96)$ | $(38,152.21)$ | $(13,097.51)$ | 16,084.28 | 3,724,124.85 |
| Camden | ..0.92.. | .... 261,061.59 | 85,919.69 | 346,981.28 | $(8,746.85)$ | $(3,140.15)$ | $(1,181.31)$ | $(6,592.36)$ | 327,320.61 |
| Car | .1.1.4.. | ...6,254,280.48 | 584,193.73 | 6,838,474.21 | $(209,897.71)$ | $(75,316.78)$ | $(23,148.34)$ | 83,664.22 | 6,613,775.60 |
| Cas | . 0.9 .5 | 388,140.29 | 197,944.78 | 586,085.07 | $(13,113.55)$ | $(4,685.01)$ | $(2,007.30)$ | $(9,250.99)$ | 557,028.22 |
| Cata | . 0.99 | . $11,700,316.24$ | 1,307,347.69 | 13,007,663.93 | $(392,996.50)$ | $(140,842.24)$ | $(43,908.67)$ | $(8,819.51)$ | 12,421,097.01 |
| C | .1..02. | ..3,409,277.45 | 610,652.10 | 4,019,929.55 | $(114,275.81)$ | $(40,990.67)$ | $(13,617.78)$ | 14,195.08 | 3,865,240.37 |
| Cherokee | ..0.9.8.. | ....1,602,541.45 | 237,882.24 | 1,840,423.69 | $(53,733.84)$ | $(19,241.88)$ | $(6,226.28)$ | $(3,982.95)$ | 1,757,238.74 |
| Chow | ..1.09.. | ....642,459.42 | 120,667.36 | 763,126.78 | $(21,482.47)$ | (7,701.38) | $(2,585.53)$ | 11,249.42 | 742,606.82 |
| Cla | . 0.26 | ...419,317.12 | 94,242.73 | 513,559.85 | $(14,091.78)$ | $(5,047.22)$ | $(1,742.18)$ | $(3,462.29)$ | 489,216.38 |
| Clevel | 1.01 | ..5,465,527.37 | 820,883.92 | 6,286,411.29 | $(182,939.07)$ | $(65,427.67)$ | $(21,233.55)$ | 10,875.47 | 6,027,686.47 |
| Columb | .0.81.. | . $2,255,897.91$ | 478,130.15 | 2,734,028.06 | $(75,831.13)$ | $(27,155.80)$ | $(9,261.84)$ | $(89,265.55)$ | 2,532,513.74 |
| Craven | ..1.04.. | ...5,566,245.79 | 867,274.97 | 6,433,520.76 | $(185,532.57)$ | $(66,362.49)$ | $(21,780.29)$ | 37,501.25 | 6,197,346.66 |
| Cumberla | ..0.9 | 20,493,029.94 | 2,756,274.45 | 23,249,304.39 | (688,361.10) | (246,681.91) | $(78,637.75)$ | $(46,149.34)$ | 22,189,474.29 |
| Currituck | .. 0.24. | ..2,7.14,597.58 | 217,556.21 | 2,932,153.79 | (90,786.62) | $(32,486.55)$ | $(10,028.51)$ | $(12,342.51)$ | 2,786,509.60 |
| D | ..1.49.. | ...8,176,410.83 | 303,681.94 | 8,480,092.77 | (273,047.27) | $(97,807.23)$ | $(28,871.37)$ | 149,751.07 | 8,230,117.97 |
| Davids | .0.98.. | ...6,359,188.93 | 1,387,723.37 | 7,746,912.30 | $(213,927.74)$ | $(76,723.94)$ | $(26,251.21)$ | $(23,235.19)$ | 7,406,774.22 |
| Davie | ...0.93.. | ...1,739,134.53 | 352,259.67 | 2,091,394.20 | $(58,413.92)$ | $(20,946.34)$ | $(7,074.26)$ | $(23,506.21)$ | 1,981,453.47 |
| Dup | . 1.02 | ...1.,240,473.79 | 498,672.60 | 2,439,146.39 | (65,368.29) | $(23,445.31)$ | $(8,274.96)$ | 11,592.03 | 2,353,649.86 |
| Durha | ..1..14 | .29,828,305.63 | 2,514,887.60 | 32,343,193.23 | $(1,004,411.87)$ | $(360,903.41)$ | $(108,980.50)$ | 360,165.08 | 31,229,062.53 |
| Edgecom | . 1.02 | ..1,732,503.41 | 448,556.05 | 2,181,059.46 | $(58,068.24)$ | (20,770.45) | $(7,395.60)$ | 10,427.02 | 2,105,252.19 |
| Forsyth.. | ..0.96.. | .26,724,161.43 | 3,082,702.66 | 29,806,864.09 | $(898,876.03)$ | $(322,331.24)$ | (100,669.02) | $(113,252.17)$ | 28,371,735.63 |
| Franklin. | ..0.97.. | ...2,306,718.18 | 545,423.28 | 2,852,141.46 | $(77,759.71)$ | $(27,912.59)$ | $(9,672.18)$ | $(14,584.97)$ | 2,722,212.01 |
| Gasto | ..1.03.. | . $11,654,449.39$ | 1,797,642.45 | 13,452,091.84 | (391,686.77) | $(139,996.38)$ | $(45,479.69)$ | 59,759.13 | 12,934,688.13 |
| G | .0.95.. | ... 193,210.44 | 99,204.27 | 292,414.71 | $(6,497.72)$ | $(2,332.48)$ | (998.31) | $(4,636.32)$ | 277,949.88 |
| Gra | ..0.9.8.. | ... 364,432.24 | 73,763.95 | 438,196.19 | $(12,160.15)$ | $(4,359.09)$ | $(1,489.57)$ | $(1,235.04)$ | 418,952.34 |
| Granville | . 1.03 | 1,955,028.43 | 495,658.49 | 2,450,686.92 | $(65,528.29)$ | $(23,466.20)$ | $(8,316.33)$ | 16,477.21 | 2,369,853.31 |
| Greene. | ..0.95.. | ... 328,260.98 | 178,726.54 | 506,987.52 | $(11,066.87)$ | $(3,974.42)$ | $(1,732.47)$ | $(8,352.83)$ | 481,860.93 |
| Guilfor | ...0.94.. | . $38,906,663.46$ | 4,345,208.69 | 43,251,872.15 | $(1,307,853.52)$ | $(469,049.23)$ | (146,091.32) | (246,514.60) | 41,082,363.48 |
| Halifax | ..1.01.. | ...2,507,186.57 | 436,480.82 | 2,943,667.39 | $(83,532.21)$ | $(29,832.46)$ | $(9,970.51)$ | 5,782.69 | 2,826,114.90 |
| Harnett | ..0.99.. | ...4,494,528.05 | 1,074,397.29 | 5,568,925.34 | $(150,874.93)$ | $(54,084.92)$ | $(18,875.08)$ | $(7,247.98)$ | 5,337,842.43 |
| Haywood. | .1.02.. | ...3,743,296.64 | 514,845.72 | 4,258,142.36 | $(125,716.46)$ | $(45,017.26)$ | $(14,419.48)$ | 11,968.00 | 4,084,957.16 |
| Henderson. | ...1.04.. | ...6,855,543.54 | 953,706.71 | 7,809,250.25 | $(230,257.44)$ | $(82,482.48)$ | $(26,415.19)$ | 41,238.62 | 7,511,333.76 |

TABLE 58B. - Continued

| County | $\begin{array}{\|c\|} \hline \text { Per } \\ \text { capita } \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \end{array}$ | Article 42 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Net collections $\dagger$ |  |  | $\begin{gathered} \hline \S \text { 105-524(b) } \dagger \dagger \\ \text { allocation } \\ \text { adjustment } \\ {[\$]} \\ \hline \end{gathered}$ | $\S 105-501$costallocation $\dagger \dagger \dagger$$[\$]$ | Cost <br> of <br> collection <br> $[\$]$ <br> $[8]$ | § 105-486(b) adjustment factor [\$] | Distributable proceeds [\$] |
|  |  | Point-of -sale [Non-food] [\$] | [Food] [\$] | Total tax allocation [\$] |  |  |  |  |  |
| Hertford | 1.01 | 1,078,154.35 | 201,531.55 | 1,279,685.90 | (36,124.69) | (12,927.91) | (4,331.46) | 2,669.97 | 1,228,971.81 |
| Hok | 0.97 | 1,117,857.68 | 435,936.91 | 1,553,794.59 | $(37,403.15)$ | $(13,523.78)$ | $(5,275.63)$ | $(11,657.24)$ | 1,485,934.79 |
| Hyd | 0.98 | 315,267.80 | 47,011.11 | 362,278.91 | $(10,535.72)$ | $(3,783.55)$ | $(1,236.73)$ | (787.11) | 345,935.80 |
| Irede | 0.99 | 12,928,177.11 | 1,445,225.67 | 14,373,402.78 | $(434,043.23)$ | $(155,517.73)$ | $(48,524.55)$ | $(9,749.59)$ | 13,725,567.68 |
| Jackson | 1.05 | 2,669,616.80 | 354,571.94 | 3,024,188.74 | $(89,984.38)$ | $(32,293.75)$ | $(10,245.18)$ | 18,876.59 | 2,910,542.02 |
| John | 1.00 | 10,059,572.04 | 1,577,050.29 | 11,636,622.33 | (337,961.09) | $(121,166.45)$ | $(39,326.19)$ | 5,127.35 | 11,143,295.95 |
| Jo | 0.90 | 241,855.45 | 86,667.32 | 328,522.77 | $(8,142.42)$ | $(2,917.51)$ | $(1,119.43)$ | $(8,382.59)$ | 307,960.82 |
| Lee | 0.96 | 3,907,110.70 | 494,859.26 | 4,401,969.96 | $(131,103.04)$ | $(46,961.04)$ | $(14,881.92)$ | $(18,180.12)$ | 4,190,843.84 |
| Leno | 0.88 | 2,990,186.23 | 482,548.66 | 3,472,734.89 | $(100,614.21)$ | $(36,082.47)$ | $(11,744.46)$ | $(56,321.23)$ | 3,267,972.52 |
| Lincol | 0.97 | 4,306,961.85 | 684,971.04 | 4,991,932.89 | $(144,467.79)$ | $(51,801.79)$ | $(16,886.43)$ | $(18,316.59)$ | 4,760,460.29 |
|  | 0.98 | 2,798,644.68 | 292,634.45 | 3,091,279.13 | $(93,821.37)$ | $(33,603.82)$ | $(10,467.90)$ | $(4,899.68)$ | 2,948,486.36 |
| M | 0.96 | 568,302.37 | 183,316.69 | 751,619.06 | $(19,154.34)$ | $(6,870.61)$ | $(2,552.58)$ | $(6,734.68)$ | 716,306.85 |
| Mar | 1.03 | 1,047,857.60 | 197,567.46 | 1,245,425.06 | $(35,112.04)$ | $(12,570.22)$ | $(4,219.55)$ | 6,567.74 | 1,200,090.99 |
| McDowell | 1.09 | 1,856,525.61 | 380,308.23 | 2,236,833.84 | $(62,274.19)$ | $(22,291.25)$ | $(7,581.47)$ | 35,454.89 | 2,180,141.82 |
| Mecklenburg | 0.89 | 102,799,710.59 | 8,783,166.93 | 111,582,877.52 | (3,454,014.26) | $(1,238,763.39)$ | $(376,459.11)$ | $(937,330.28)$ | 105,576,310.48 |
| Mi | 0.95 | 784,381.88 | 127,736.30 | 912,118.18 | $(26,286.52)$ | $(9,408.05)$ | $(3,089.44)$ | $(5,969.79)$ | 867,364.38 |
| Mon | 0.97 | 1,000,460.42 | 232,249.33 | 1,232,709.75 | $(33,617.64)$ | $(12,049.23)$ | $(4,179.39)$ | $(6,210.50)$ | 1,176,652.99 |
| Moo | 1.11 | 6,561,061.83 | 801,218.27 | 7,362,280.10 | $(219,559.68)$ | $(78,670.07)$ | $(24,874.79)$ | 90,715.01 | 7,129,890.57 |
| Nash. | 0.93 | 5,629,368.24 | 789,377.23 | 6,418,745.47 | $(188,891.54)$ | $(67,733.56)$ | (21,671.52) | (52,674.96) | 6,087,773.89 |
| New Hanover | 1.07 | 22,639,974.51 | 1,864,780.98 | 24,504,755.49 | $(759,439.13)$ | $(272,264.59)$ | (82,713.55) | 136,561.99 | 23,526,900.21 |
| Northamp | 1.00 | 578,521.24 | 174,212.22 | 752,733.46 | $(19,015.14)$ | (6,783.83) | (2,552.09) | 566.41 | 724,948.81 |
| Onsl | 1.04 | 10,388,035.77 | 1,622,331.25 | 12,010,367.02 | $(349,026.44)$ | $(125,082.07)$ | $(40,672.78)$ | 70,150.08 | 11,565,735.81 |
| Orang | 1.15 | 7,439,897.28 | 1,176,658.70 | 8,616,555.98 | $(248,602.65)$ | $(88,901.29)$ | $(29,107.14)$ | 180,276.41 | 8,430,221.31 |
| Pamlico | 0.99 | 493,356.09 | 111,271.66 | 604,627.75 | $(16,540.90)$ | $(5,930.95)$ | $(2,051.73)$ | (750.65) | 579,353.52 |
| Pasquotank... | 1.00 | 2,510,091.11 | 336,027.42 | 2,846,118.53 | $(84,222.91)$ | $(\mathbf{3 0 , 2 3 3 . 9 0})$ | (9,625.90) | 1,092.50 | 2,723,128.32 |
| Pend | 0.99 | 2,646 | 494 | 3,141 | (8) | (31 | (10 | $(3,339.15)$ | 3,006,558.10 |
| Perquima | 1.06 | 315,985.84 | 113,5 | 429,492.27 | $(10,633.23)$ | $(3,810.44)$ | $(1,460.37)$ | 7,177.55 | 420,765.78 |
| Perso | 1.00 | 1,821,317.72 | 331,945.29 | 2,153,263.01 | $(61,243.87)$ | $(21,942.61)$ | $(7,296.83)$ | 1,079.22 | 2,063,858.92 |
| Pitt | 1.07 | 10,734,887.01 | 1,470,065.15 | 12,204,952.16 | $(359,758.76)$ | $(128,614.14)$ | $(41,253.01)$ | 107,656.06 | 11,782,982.31 |
| Polk.... | 1.00 | 753,737.03 | 175,544.03 | 929,281.06 | $(25,402.56)$ | $(9,128.84)$ | $(3,152.85)$ | 570.74 | 892,167.55 |
| Rand | 0.99 | 5,765,039.67 | 1,200, | 6,965,510.21 | $(192,645.64)$ | $(69,036.00)$ | (23,582.82) | $(8,098.50)$ | 6,672,147.25 |
| Richmon | 1.09 | 2,004,197.18 | 376,13 | 2,380,330.54 | $(67,215.72)$ | $(24,085.27)$ | $(8,061.91)$ | 35,065.67 | 2,316,033.31 |
| Robeson. | 1.04 | 5,139,000.24 | 1,110,158.62 | 6,249,158.86 | $(172,385.68)$ | $(61,736.33)$ | $(21,192.70)$ | 48,003.59 | 6,041,847.74 |
| Rockingham. | 1.01 | 3,610,258.70 | 768,570.48 | 4,378,829.18 | $(121,349.80)$ | $(43,456.58)$ | $(14,843.05)$ | 10,182.39 | 4,209,362.14 |
| Rowan. | 0.92 | 6,428,347.49 | 1,177,439.56 | 7,605,787.05 | $(216,269.87)$ | $(77,423.44)$ | (25,748.90) | $(90,341.47)$ | 7,196,003.37 |
| Rutherford... | 0.98 | 3,111,632.28 | 565,939.5 | 3,677,571.84 | $(104,334.79)$ | (37,359.28) | (12,442.56) | $(9,475.75)$ | 3,513,959.46 |
| Sampson. | 0.96 | 2,337,035.58 | 531,61 | 2,868,649.26 | $(78,705.91)$ | $(28,224.58)$ | $(9,726.65)$ | $(19,530.40)$ | 2,732,461.72 |
| Scotland. | 0.98 | 1,647,013.87 | 299,2 | 1,946,289.51 | $(54,973.64)$ | $(19,628.70)$ | $(6,587.23)$ | $(5,010.86)$ | 1,860,089.08 |
| Stanly. | 0.99 | 3,252,075.04 | 515,563.15 | 3,767,638.19 | $(109,204.99)$ | $(39,131.40)$ | $(12,742.08)$ | $(3,478.04)$ | 3,603,081.68 |
| Stokes... | 1.01 | 1,371,929.71 | 390,900.01 | 1,762,829.72 | $(46,115.27)$ | $(16,528.57)$ | (5,984.90) | 5,178.82 | 1,699,379.80 |
| Surry | 1.05 | 4,460,183.41 | 609,536.8 | 5,069,720.21 | $(149,898.46)$ | (53,747.56) | (17,133.82) | 32,450.27 | 4,881,390.64 |
| Swain.. | 1.02 | 759,511.98 | 124,320.32 | 883,832.30 | $(25,468.30)$ | $(9,115.51)$ | $(3,003.90)$ | 2,889.92 | 849,134.51 |
| Transylvania | 1.10 | 1,831,387.79 | 284,875.14 | 2,116,262.93 | $(61,436.52)$ | $(22,022.45)$ | $(7,177.33)$ | 29,405.95 | 2,055,032.58 |
| Tyrrell......... | 0.99 | 131,433.32 | 34,695.92 | 166,129.24 | $(4,446.24)$ | $(1,594.58)$ | (563.09) | (234.07) | 159,291.26 |
| Union........... | 1.01 | 11,277,322.04 | 1,866,572.47 | 13,143,894.51 | $(378,705.95)$ | $(135,464.64)$ | $(44,489.25)$ | 24,729.27 | 12,609,963.94 |

TABLE 58B. - Continued

| County | $\begin{array}{\|c\|} \hline \text { Per } \\ \text { capita } \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \\ \hline \end{array}$ | Article 42 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Net collections $\dagger$ |  |  | § 105-524(b) $\dagger \dagger$ <br> allocation <br> adjustment <br> $[\$]$ | $\S 105-501$costallocation $\dagger \dagger \dagger$$[\$]$ | Costofcollection$[\$]$ | $\begin{array}{\|c} \hline \text { § 105-486(b) } \\ \text { adjustment } \\ \text { factor } \\ {[\$]} \\ \hline \end{array}$ | Distributable proceeds [\$] |
|  |  | Point-of -sale [Non-food] [\$] | [Food] [\$] | Total tax allocation [\$] |  |  |  |  |  |
| Vance....... | 1.04 | 2,278,653.25 | 375,998.91 | 2,654,652.16 | (76,436.15) | (27,368.22) | (8,984.92) | 16,258.31 | 2,558,121.18 |
| Wake.... | 0.96 | 86,229,253.00 | 8,557,447.30 | 94,786,700.30 | $(2,885,397.47)$ | $(1,033,204.56)$ | $(320,091.89)$ | (314,383.12) | 90,233,623.26 |
| Warren......... | 0.97 | 435,695.65 | 168,730.60 | 604,426.25 | $(14,547.72)$ | $(5,213.71)$ | $(2,059.80)$ | $(4,511.99)$ | 578,093.03 |
| Washington.. | 1.04 | 554,966.93 | 104,117.74 | 659,084.67 | $(18,557.54)$ | $(6,618.52)$ | $(2,248.08)$ | 4,502.10 | 636,162.63 |
| Watauga....... | 1.06 | 4,533,192.10 | 458,003.55 | 4,991,195.65 | $(152,882.52)$ | $(54,696.38)$ | $(16,885.47)$ | 28,961.82 | 4,795,693.10 |
| Wayne.......... | 0.96 | 6,193,435.34 | 1,043,763.86 | 7,237,199.20 | (207,703.61) | (74,459.91) | (24,472.22) | (38,345.74) | 6,892,217.72 |
| Wilkes.......... | 1.02 | 3,115,038.51 | 584,975.68 | 3,700,014.19 | $(104,607.14)$ | $(37,563.69)$ | $(12,503.91)$ | 13,598.19 | 3,558,937.64 |
| Wilson... | 0.98 | 5,299,554.72 | 683,476.91 | 5,983,031.63 | $(177,549.39)$ | $(63,496.47)$ | $(20,241.62)$ | $(11,443.71)$ | 5,710,300.44 |
| Yadkin.......... | 1.00 | 1,146,165.98 | 315,388.60 | 1,461,554.58 | $(38,610.82)$ | $(13,817.70)$ | $(4,964.26)$ | 1,025.38 | 1,405,187.18 |
| Yancey ......... | 1.01 | 666,773.97 | 151,424.56 | 818,198.53 | $(22,349.80)$ | $(8,015.49)$ | (2,775.39) | 2,006.14 | 787,063.99 |
| Totals....... | - | 678,061,087.95 | 84,772,419.58 | 762,833,507.53 | (22,755,576.30) | $(8,155,028.35)$ | (2,578,297.17) | - | 729,344,605.71 |

$\dagger$ The Net collections [point-of-sale] column amounts consist of Article $\mathbf{4 2}$ collections according to the county in which the taxes were sourced.
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 $\mathbf{2 \%}$ 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). [The adjustment factors are provided for reference.]
$\dagger \uparrow$ 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges.
The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2017-18, a sum of $\$ 91.0$ million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles 39, 40, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ $\mathbf{1 0 5 - 5 2 4 ( c ) ] \text { . The portion of the } \$ 9 1 . 0 \text { million of local sales and use taxes proportionately extracted from collections to be }}$ allocated for distribution under Article 42 amounted to $\mathbf{\$ 2 2 , 7 5 5}, 576.30$.
$\dagger \dagger$ 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 2017-18 due to the lag in the collection/distribution cycle.

| County | § 105- <br> 524(c) <br> adjust- <br> ment <br> factor $\dagger \dagger$ | Net <br> collections <br> $[$ Point- <br> of sale] <br> $[\$]$ <br> $3,55.03$ | § 105-524(c) allocation provision adjustment $\dagger \dagger$ $[\$]$ | $\begin{gathered} \text { Cost } \\ \text { of } \\ \text { collection } \\ {[\$]} \\ \hline \end{gathered}$ | Distributable proceeds [\$] | County | $\begin{array}{\|c\|} \hline \S 105- \\ \text { 524(c) } \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \dagger \dagger \end{array}$ | Net collections [Pointof sale] [\$] | § 105-524(c) <br> allocation <br> provision <br> adjustment $\dagger \dagger$ <br> $[\$]$ | Cost of collection $[\$]$ | Distributable proceeds [\$] | County | $\begin{array}{\|c\|} \hline \text { § 105- } \\ 524(\mathrm{c}) \\ \text { adjust- } \\ \text { ment } \\ \text { factor } \end{array}$ | Net collections $[$ Point- of sale] $[\$]$ | § 105-524(c) <br> allocation <br> provision adjustment $\dagger \dagger$ [\$] | $\begin{gathered} \text { Cost } \\ \text { of } \\ \text { collection } \\ {[\$]} \\ \hline \end{gathered}$ | Distributable proceeds [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alamance.... | $000 \%$ | 3,455.03 |  | (12.34) | 3,442.69 | Hertford... | 047\% | 1,185.78 | 427,719.24 | (1,511.23) | 427,393.79 | Vanc | 036\% | (0.13) | 327,614.76 | (1,154.33) | 326,460.30 |
| Alexander.. | 169\% | 837.12 | 1,537,969.44 | $(5,421.78)$ | 1,533,384.78 | Hoke | $258 \%$ | 30,169.75 | 2,347,905.96 | $(8,376.26)$ | 2,369,699.45 | Wak | $000 \%$ | $(85,500.79)$ |  | 311.10 | $(85,189.69)$ |
| Alleghany.... | $031 \%$ | 149.71 | 282,112.80 | (994.45) | 281,268.06 | Hyde.. | $003 \%$ | 51.10 | 27,301.20 | (96.39) | 27,255.91 | Warren | 101\% | 837.65 | 919,141.44 | $(3,241.52)$ | 916,737.57 |
| Anson......... | 0 96\% | 8.90 | 873,639 | $(3,078.49)$ | 870,679.89 | Iredell. | $000 \%$ | 47,063.57 |  | (170.67) | 46,892.90 | Washington | $033 \%$ | (386.76) | 300,313.44 | $(1,056.72)$ | 298,869.96 |
| Ashe........... | $062 \%$ | 197.17 | 564,225.48 | $(1,988.60)$ | 562,434.05 | Jackson. | $000 \%$ | 36.43 |  | (0.13) | 36.30 | Watauga... | $000 \%$ | 93.49 |  | (0.04) | 93.45 |
| Avery..... | $000 \%$ | 362.79 |  | (1.32) | 361.47 | Johnston.. | 326\% | 1,768.92 | 2,966,733.84 | (10,458.99) | 2,958,043.77 | Wayne... | $227 \%$ | 1,686.31 | 2,065,793.28 | $(7,284.56)$ | 2,060,195.03 |
| Beaufort | 0 17\% | $(2,974.03)$ | 154,707.00 | (534.74) | 151,198.23 | Jones. | 63\% | 31.60 | 80 | $(2,020.13)$ | 571,337.27 | Wilkes | 155\% | 225.82 | 1,410,563.64 | $(4,970.65)$ | 1,405,818.81 |
| Bertie. | 0 94\% | (410.99) | 855,438.60 | $(3,012.50)$ | 852,015.11 | Lee. | $037 \%$ | 665.78 | 336,715.20 | $(1,188.79)$ | 336,192.19 | Wilso | $039 \%$ | (12,886.99) | 354,915.96 | $(1,203.58)$ | 340,825.39 |
| Blade | 103\% | $(3,199.91)$ | 937,342.32 | $(3,290.89)$ | 930,851.52 | Lenoir | 156\% | 201.06 | 1,419,664.08 | $(5,002.67)$ | 1,414,862.47 | Yadkin. | 131\% | (378.50) | 1,192,153.80 | $(4,198.99)$ | 1,187,576.31 |
| Brunswick... | 000\% | (666.68) |  | 2.47 | -664.21 | Lincoln..... | 174\% | 4,190.60 | 1,583,471.52 | $(5,594.03)$ | 1,582,068.09 | Yancey ......... | $052 \%$ | (153.24) | 473,221.32 | $(1,666.74)$ | 471,401.34 |
| Buncomb | $000 \%$ | 18,950.08 |  | (65.76) | 18,884.32 | Macon | 000\% | 472.43 |  | (1.50) | 470.93 | Totals... |  | 47,386.71 | 91,022,307.99 | (320,864.88) | 90,748,829.82 |
| Burke | $219 \%$ | 1,508.67 | 1,992,989.88 | (7,027.10) | 1,987,471.45 | Madison | 10 | $(2,841.38)$ | 937,342.32 | $(\mathbf{3}, 292.21)$ | 931,208.73 |  |  |  |  |  |  |
| Cabarru | 0 00\% | 3,694.80 |  | (13.47) | 3,681.33 | Martin. | 03 | (55.92) | 282,112.80 | (993.75) | 281,063.13 | Tax allocatio | for Arti | 44 do not | ude taxes collec | on food pu | ased |
| Caldwell | 172\% | (834.31) | 1,565,270.64 | $(5,511.93)$ | 1,558,924.40 | McDow | $068 \%$ | (533.28) | 618,828.00 | $(2,178.40)$ | 616,116.32 | hom | mptio |  |  |  |  |
| Camden. | 048 | 14.79 | 436,819.68 | $(1,539.09)$ | 435,295.38 | Mecklenburg..... | $000 \%$ | $(9,470.02)$ |  | 35.30 | -9,434.72 |  |  |  |  |  |  |
| Cartere | 000 | 12,992.13 |  | (47.14) | 12,944.99 | Mitchell... | $029 \%$ | (155.21) | 263,911.92 | (929.26) | 262,827.45 | The 2007 G | ral Ass | bly enacted | gislation directi | State to as | me |
| Casw | $135 \%$ | 29.23 | 1,228,555.44 | $(4,328.73)$ | 1,224,255.94 | Mont | 105\% | 906.73 | 955,543.08 | $(3,369.96)$ | 953,079.85 | nfed | nona | istrative | caid funding | sibility for |  |
| Cataw | $000 \%$ | 27,223.13 |  | (99.00) | 27,124.13 | Moore | 000 | 100.76 |  | (0.34) | 100.42 | county gove | nents; | exchange, the | ate would assu | he local opti |  |
| Chatha | 158\% | 312.02 | 1,437,864.96 | $(5,067.16)$ | 1,433,109.82 | Nash.... | 116\% | (341.89) | 1,055,647.68 | (3,718.20) | 1,051,587.59 | sales tax rat | thoriz | under Artic | 4 Third One-H | Cent (1/2¢) |  |
| Cherokee.. | $024 \%$ | 98.96 | 218,409.84 | (769.86) | 217,738.94 | New Hanover... | 000\% | 1,322.75 |  | (4.31) | 1,318.44 | Local Gove | ent S | and Use T | The 1/2d sales | e tax rate | ange |
| Chowa | 026 | 57.66 | 236,610.72 | (833.86) | 235,834.52 | Northampton... | $094 \%$ | 161.62 | 855,438.60 | $(3,014.58)$ | 852,585.64 | was accomp | ed wit | 2-phase inc | mental repeal of | local tax a |  |
| Clay... | 032\% | (1.63) | 291,213.24 | $(1,026.00)$ | 290,185.61 | Onslow.. | 110\% | (779.29) | 1,001,045.28 | $(3,524.04)$ | 996,741.95 | concurren | mpti | the levy | State. The fi | ase of the |  |
| Cleve | 143\% | (752.97) | 1,301,358.72 | $(4,582.35)$ | 1,296,023.40 | Orang | 033\% | 3,441.42 | 0,313.44 | $(1,070.44)$ | 302,684.42 | exchange | ffectiv | r transac | n/after Octo | 2008; the |  |
| Columbu | $263 \%$ | 3,683.40 | 2,393,408.04 | $(8,446.13)$ | 2,388,645.31 | Pamlico | $040 \%$ | 27.49 | 364,016.40 | $(1,282.64)$ | 362,761.25 | phase of the | te exch | ge was effec | e for transction | /after Octob | 1,2009 |
| Craven. | 101\% | (32.03) | 919,141.44 | $(3,238.28)$ | 915,871.13 | Pasquotank. | $002 \%$ | 3,969.12 | 18,200.88 | (77.86) | 22,092.14 | when the r | ning A | cle 44 1/4c | al option sales and | se tax rate w | repealed |
| Cumbe | 06\% | 6,260.19 | 54,602.52 | (215.13) | 60,647.58 | Pender. | $169 \%$ | (9,942.48) | 1,537,969.44 | (5,382.50) | 1,522,644.46 | cu | y as | by the S |  |  |  |
| Currit | 0 00\% | 434.42 |  | (1.58) | 432.84 | Perquimans. | 0 50\% | 28.31 | 455,020.56 | $(1,603.28)$ | 453,445.59 |  |  |  |  |  |  |
| Dare. | 000 | 3,867.70 |  | (14.05) | 3,853.65 | Person.... | 074 | 585.05 | 673,430.40 | $(2,374.85)$ | 671,640.60 | $\dagger$ With the re | of the $t$ | xes levied p | uant to Article 44, | SL 2007-323, | 31.16.4(f) |
| David | 496\% | 4,552.79 | 4,513,803.72 | $(15,919.95)$ | 4,502,436.56 | Pitt. | 16\% | 20,704.20 | 145,606.56 | (585.80) | 165,724.96 | (effective O | er 1,2 | rewrote | Article 44 headi | read |  |
| Davie. | 114\% | (319.99) | 1,037,446.80 | $(3,654.08)$ | 1,033,472.73 | Polk... | $074 \%$ | (7.98) | 673,430.40 | $(2,372.68)$ | 671,049.74 | "Local Gove | ment Hol | Harmless P | visions." |  |  |
| Duplin | 197\% | 1,217.12 | 1,792,780.92 | (6,320.98) | 1,787,677.06 | Randolph.. | 427\% | 1,290.34 | 3,885,875.28 | (13,695.89) | 3,873,469.73 |  |  |  |  |  |  |
| Durhan | 0 00\% | $(41,116.98)$ |  | 141.20 | -40,975.78 | Richmon | 0 54\% | $(2,801.61)$ | 491,422.20 | $(1,721.19)$ | 486,899.40 | †SL 2015-2 | 32.19 | amended | rticle 44 head | oread |  |
| Edgecomb | $186 \%$ | $(3,144.17)$ | 1,692,676.44 | $(5,953.28)$ | 1,683,578.99 | Robeson.... | $300 \%$ | 200.94 | 2,730,123.24 | $(9,619.91)$ | 2,720,704.27 | "Local Gove | ment H | Harmless | Allocation Pr | ions." |  |
| Forsyth..... | $000 \%$ | 394.86 |  | (1.00) | 393.86 | Rockingham. | $218 \%$ | 100.10 | 1,983,889.44 | $(6,990.17)$ | 1,976,999.37 |  |  |  |  |  |  |
| Franklin.... | 244\% | 2,569.21 | 2,220,500.16 | $(7,832.86)$ | 2,215,236.51 | Rowan. | 390\% | 12,171.18 | 3,549,160.20 | (12,549.14) | 3,548,782.24 | Net collect | and | utable pror | ds amounts ref | delinquent |  |
| Gasto | $196 \%$ | 3,211.20 | 1,783,680.48 | (6,296.14) | 1,780,595.54 | Rutherford | 163 | (1,998.79) | 1,483,366.95 | $(5,219.20)$ | 1,476,148.96 | audits, and | ands | ciated with | saction periods | or to Octo | 2009. |
| Gates. | $068 \%$ | 148.09 | 618,828.00 | $(2,180.89)$ | 616,795.20 | Sampson... | $210 \%$ | 2,826.26 | 1,911,086.28 | $(6,743.65)$ | 1,907,168.89 | Negative valu | es indicat | an excess of | funds relative to | Illections. |  |
| Graham | $031 \%$ | 650.25 | 282,112.80 | (996.21) | 281,766.84 | Scotland. | 083 | (514.13) | 755,334.12 | $(2,659.41)$ | 752,160.58 |  |  |  |  |  |  |
| Granvill | $187 \%$ | 1,132.68 | 1,701,776.88 | $(6,000.02)$ | 1,696,909.54 | Stanly... | 10 | 3,729.51 | 946,442.76 | $(3,348.23)$ | 946,824.04 | These amo | do not | ee with th | al receipts of | cal gove | ts in |
| Greene....... | 120\% | 166.50 | 1,092,049.32 | $(3,848.21)$ | 1,088,367.61 | Stokes.... | 199\% | $(1,375.34)$ | 1,810,981.80 | $(6,375.69)$ | 1,803,230.77 | fiscal year 201 | -18 due | the lag in | ollection/distrib | on cycle. |  |
| Guilford | 000\% | 1,519.41 |  | (5.21) | 1,514.20 | Surry | $000 \%$ | 784.96 |  | (2.83) | 782.13 |  |  |  |  |  |  |
| Halif | $076 \%$ | 798.74 | 691,631.16 | $(2,439.73)$ | 689,990.17 | Swain.... | $032 \%$ | (44.22) | 291,213.24 | $(1,025.85)$ | 290,143.17 |  |  |  |  |  |  |
| Harnett... | 517\% | 5,890.49 | 4,704,911.88 | $(16,598.30)$ | 4,694,204.07 | Transylvania..... | 0 16\% | $(14,186.83)$ | 145,606.56 | (461.36) | 130,958.37 |  |  |  |  |  |  |
| Haywood... | 005\% | 518.56 | 45,502.08 | (162.19) | 45,858.45 | Tyrrell. | 0 15\% | (143.61) | 136,506.12 | (480.44) | 135,882.07 |  |  |  |  |  |  |
| Henderson.. | $068 \%$ | $(4,370.44)$ | 618,828.00 | $(2,164.49)$ | 612,293.07 | Union | 435\% | 1,660.40 | 3,958,678.68 | $(13,953.70)$ | 3,946,385.38 |  |  |  |  |  |  |

[^2]TABLE 60A. ARTICLE 43. LOCAL GOVERNMENT SALES AND USE TAXES FOR PUBLIC TRANSPORTATION




 for public transportation systems.

TABLE 60B. ARTICLE 45. LOCAL GOVERNMENT SALES

| AND USE TAX FOR BEACH NOURISHMENT |  |  |  |
| :---: | :---: | :---: | :---: |
| Fiscal year | Net collections $[1 \mathrm{ctax}]$ $[\$]$ | Cost of collection $[\$]$ | Distributable proceeds [\$] |
| 2005-06.. | 2,853,417 21 | (40,009.30) | 2,813,407.91 |
| 2006-07.. | 1,860,797 33 | - | 1,860,797.33 |
| 2007-08.. | 219,195.71 | - | 219,195.71 |
| 2008-09.. | 107,427.46 | - | 107,427.46 |
| 2009-10.. | 4,669 56 | (8.59) | 4,660.97 |
| 2010-11.. | (32.91) | 012 | (32.79) |
| 2011-12.. | 691.04 | (2.36) | 688.68 |
| 2012-13.. | $(3,431.35)$ | 11.75 | (3,419.60) |
| 2013-14.. | 52.78 | (0.18) | 52.60 |
| 2014-15.. | (0.30) | - | (0.30) |
| 2015-16.. | 29.09 | (0.10) | 28.99 |
| 2016-17.. | (3.42) | 0.01 | (3.41) |
| 2017-18.. | - | - | - |

Local Government Sales and Use Tax for Beach Nourishment Act: SB 622 (SL 2005-276, s. 33.33) amended Chapter 123 of the 2004 Session Laws that added a new Article 45, Local Government Sales and Use Tax for Beach Nourishment, § 105-525 through § 105-531.
The act, as amended, added a new Section 3.1 to provide that the board of commissioners of Dare County were authorized to levy a temporary additional $1 \%$ local sales and use tax to be used only for beach nourishment. The administration of the tax was in accordance with Article 39 of Chapter 105. The tax did not apply to the sales price of food that is exempt from tax pursuant to § 105-164.13B.
The tax was only in effect from January 1, 2006 through June 30, 2006. Amounts received after 2005-06 reflect delinquent returns, audits, and refunds associated with the six-month period the tax was in effect. Negative collection values indicate an excess of refunds relative to collections.

TABLE 60C. ARTICLE 46. ONE-QUARTER CENT (1/4¢) COUNTY SALES AND USE TAX ALLOCATIONS
AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2017-2018

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| County | Effective date of levy | Net collections $[1 / 4 ¢$ tax $]$ $[\$]$ | Cost <br> of <br> collection <br> $[\$]$ <br> $1,732.36)$ | Distributable proceeds [\$] |
| Alexander. | April 1, 2008 | 491,851.42 | (1,732.36) | 490,119.06 |
| Anson | April 1, 2015 | 391,697.45 | $(1,379.07)$ | 390,318.38 |
| Ashe. | April 1, 2015 | 669,322.79 | $(2,359.95)$ | 666,962.84 |
| Buncombe | April 1, 2012 | 12,756,764.75 | $(44,893.37)$ | 12,711,871.38 |
| Cabarrus | October 1, 2011 | 8,192,605.03 | $(28,857.92)$ | 8,163,747.11 |
| Catawba | April 1, 2008 | 5,765,191.55 | $(20,295.58)$ | 5,744,895.97 |
| Cheroke | October 1, 2016 | 795,050.80 | $(2,800.51)$ | 792,250.29 |
| Cumberlan | October 1, 2008 | 10,217,250.10 | $(36,007.92)$ | 10,181,242.18 |
| Davidson. | October 1, 2014 | 3,163,073.25 | $(11,135.25)$ | 3,151,938.00 |
| Duplin. | January 1, 2011 | 966,026.77 | $(3,400.84)$ | 962,625.93 |
| Durham | April 1, 2012 | 14,879,052.23 | $(52,337.41)$ | 14,826,714.82 |
| Edgecomb | April 1, 2013 | 862,444.90 | $(3,032.64)$ | 859,412.26 |
| Greene. | April 1, 2013 | 162,952.25 | (573.86) | 162,378.39 |
| Halifax | January 1, 2012 | 1,250,921.10 | $(4,407.10)$ | 1,246,514.00 |
| Harne | April 1, 2014 | 2,241,165.82 | $(7,884.51)$ | 2,233,281.31 |
| Haywood. | October 1, 2008 | 1,863,219.07 | $(6,575.17)$ | 1,856,643.90 |
| Hertford.. | July 1, 2010 | 536,623.39 | $(1,888.60)$ | 534,734.79 |
| Jackson | October 1, 2016 | 1,327,001.76 | $(4,688.07)$ | 1,322,313.69 |
| Lee. | July 1, 2010 | 1,949,449.15 | $(6,868.76)$ | 1,942,580.39 |
| Martin. | April 1, 2008 | 524,164.13 | $(1,847.11)$ | 522,317.02 |
| Montgomery | April 1, 2012 | 500,042.07 | $(1,760.60)$ | 498,281.47 |
| New Hanover | October 1, 2010 | 11,287,996.62 | (39,778.11) | 11,248,218.51 |
| Onslow | October 1, 2010 | 5,185,353.75 | (18,283.80) | 5,167,069.95 |
| Orange | April 1, 2012 | 3,704,760.74 | $(13,020.42)$ | 3,691,740.32 |
| Pitt | April 1, 2008 | 5,345,049.86 | $(18,818.27)$ | 5,326,231.59 |
| Randolph | July 1, 2010 | 2,870,290.12 | $(10,094.27)$ | 2,860,195.85 |
| Robeso | January 1, 2011 | 2,557,559.83 | (9,011.35) | 2,548,548.48 |
| Rowan | July 1, 2010 | 3,206,701.77 | $(11,291.89)$ | 3,195,409.88 |
| Sampson.. | April 1, 2008 | 1,164,599.19 | $(4,101.69)$ | 1,160,497.50 |
| Surry.. | April 1, 2008 | 2,223,718.71 | $(7,829.47)$ | 2,215,889.24 |
| Wilkes............... | October 1, 2010 | 1,550,059.07 | $(5,445.17)$ | 1,544,613.90 |
| Totals |  |  | (382,401.04) | 108,219,558.40 |
| One-Quarter Cent (1/4¢) County Sales and Use Tax Ac |  |  |  |  |

Quarter Cent (1/4c)
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 $\mathbf{1 / 4 \%}$ 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 2017-18 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)

|  | 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, <br> occupancy ${ }^{\text {K }}$, <br> and <br> meals <br> taxes <br> [excludes <br> gross receipts <br> taxes] <br> $[\$]$ | 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 tax only) [\$] | Total [\$] |
| 2003-04... | 4,079,664,638 | 151,820,703 | 46,120,495 | 1,518,120,637 a | 20,819,367 | 5,816,545,840 | 1,541,567,914 | 108,773,951 | 631,533,355 a | 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 a | 22,239,587 | 6,187,941,246 | 1,663,374,160 | 115,620,111 | 664,024,290 a | 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 a | 22,646,065 | 6,657,060,726 | 1,751,740,005 | 127,425,351 | 707,414,176 a | 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 a | 28,381,533 b,c | 7,141,989,112 | 1,920,777,846 | 141,535,918 | 765,547,392 a | 265,296,659 c | 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 a | 48,134,729 b,c | 7,618,593,305 | 2,061,464,949 | 108,438,543 | 800,101,679 a | 324,481,915 c | 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 a | 51,237,219 b,c | 7,793,075,007 | 2,234,107,547 | 120,798,744 | 762,699,649 al | 350,139,280 c | 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 a | 44,960,194 b,c | 7,525,257,689 | 2,287,366,484 | 122,076,259 | 701,582,537 a | 346,572,734 c | 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 a | 55,938,570 b,c | 7,514,804,299 | 2,322,581,375 | 124,367,462 | 717,764,854 a | 358,817,033 c | 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 a | 55,248,371 b,c | 7,875,530,478 | 2,452,684,088 | 128,239,986 | 776,384,952 a | 358,656,625 c | 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 a | 54,257,266 b,c | 7,986,699,047 | 2,451,439,343 | 125,251,073 | 796,832,544 a | 363,871,518 c | 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 a | 55,056,364 b,c | 8,222,638,298 | 2,534,523,743 | 141,399,771 | 830,916,687 a | 370,807,719 c | 3,877,647,921 | 375,373,834 | 12,475,660,053 |
| 2014-15 ${ }^{\text {R }}$. | 6,587,822,101 | 245,598,884 | 58,695,965 | 1,664,025,002 a | 57,758,096 b,c | 8,613,900,048 | 2,620,826,153 | 147,981,450 | 916,710,968 a | 441,102,461 c | 4,126,621,031 | 397,191,695 | 13,137,712,774 |
| 2015-16 ${ }^{\text {R }}$. | 6,803,322,030 | 274,507,199 | 64,741,547 | 1,770,351,524 a | 56,609,191 b,c | 8,969,531,491 | 2,716,738,868 | 117,491,417 | 978,284,000 a | 471,579,529 c | 4,284,093,814 | 413,739,170 | 13,667,364,475 |
| 2016-17 ${ }^{\text {R }}$. | 7,017,592,582 | 295,849,859 | 71,397,858 | 1,922,640,887 a | 58,867,827 b,c | 9,366,349,014 | 2,832,703,496 | 70,318,598 | 1,057,574,734 a | 461,175,426 c | 4,421,772,254 | 431,856,143 | 14,219,977,411 |
| 2017-18... | 7,246,949,177 | 320,474,337 | 75,639,923 | 1,999,049,947 a | 61,025,119 b,c | 9,703,138,504 | 2,942,301,521 | 103,455,760 | 1,143,124,266 a | 461,933,096 c | 4,650,814,644 | 451,927,868 | 14,805,881,015 |

${ }^{\mathrm{R}}=$ Revised.
 Information compiled from source data provided by the NCDOR Local Government Division.





 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.




 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

 April 1, 2015; and two (2) counties effective October 1, 2016. Refer to Table 60C for Article 46 details.
 of hold harmless distributions.
 county to receive a share of the distributable proceeds of utility franchise, piped natural gas excise, and telecommunications taxes.


 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 $\qquad$ | Shares <br> of State administered taxes*, $\dagger$ $[\$]$ $\qquad$ | State aid: <br> (reimburse- <br> ments <br> for lost <br> revenue) <br> $\dagger \dagger$ <br> $[\$]$ | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ | Locally levied taxes ${ }^{\mathrm{K}}$ $[\$]$ | Shares <br> of State administered taxes $\dagger$ $[\$]$ | State street-aid [Powell Bill allocation] $\qquad$ [\$] | State aid: <br> (reimburse- <br> ments <br> for lost <br> revenue) <br> $\dagger \dagger$ <br> $[\$]$ | Total [\$] |  |  |
| 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 ${ }^{\text {K }}$. | 8,497,445,987 | 58,695,965 | 57,758,096 | 76,009,821 | 8,689,909,869 | 3,685,518,571 | 441,102,461 | 147,310,111 | - | 4,273,931,142 | 397,191,695 | 13,361,032,706 |
| 2015-16 ${ }^{\text {K }}$. | 8,848,180,753 | 64,741,547 | 56,609,191 | 57,773,606 | 9,027,305,096 | 3,812,514,285 | 471,579,529 | 147,759,959 | - | 4,431,853,774 | 413,739,170 | 13,872,898,040 |
| 2016-17 ${ }^{\text {K }}$. | 9,236,083,328 | 71,397,858 | 58,867,827 | 84,998,850 | 9,451,347,864 | 3,960,596,828 | 461,175,426 | 147,301,159 | - | 4,569,073,413 | 431,856,143 | 14,452,277,420 |
| 2017-18.. | 9,566,473,461 | 75,639,923 | 61,025,119 | 80,964,235 | 9,784,102,738 | 4,188,881,547 | 461,933,096 | 147,621,245 | - | 4,798,435,889 | 451,927,868 | 15,034,466,495 |

${ }^{\mathrm{R}}=$ Revised. 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:

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:
 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)
 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.
 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
 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 $\mathbf{1 , 2 0 0 2}$.
 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 I§ 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.
Effective October 1, 2008, half of the $\mathbf{1 / 2 \%}$ Article 44 levy ( $0.25 \%$ ) was assumed by the State; effective October 1, 2009, the remaining $0.25 \%$ Article 44 rate was assumed by the State. The legislation included a hold harmless payment provision to assure that each county benefited by at least $\$ 500,000$ annually from the exchange of a portion of the local sales and use taxes for the State's agreement to assume the responsibility for the nonfederal, nonadministrative costs of Medicaid. Refer to Table 64 for details.




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

| Fiscal year | County shares |  |  |  |  |  |  |  |  |  | Municipal shares |  |  |  |  |  |  |  |  | Combined county and municipal shares of state levies [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | White goods disposal tax [\$] | Scrap tire disposal tax [\$] | $\begin{gathered} \text { Solid } \\ \text { waste } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Beer and wine excise taxes b [\$] | Utility <br> franchise/ <br> piped <br> natural <br> gas excise <br> taxes $\dagger$ <br> $[\$]$ | State sales and use tax: 7\% combined general rate |  |  |  | Total county shares [\$] | Solid waste disposal tax [\$] | Beer and wine excise taxes b [\$] | Utility <br> franchise/ piped natural gas excise taxes <br> [\$] | State sales and use tax: 7\% combined general rate |  |  |  | State <br> street-aid <br> [Powell <br> Bill <br> allocation] <br> a <br> [\$] <br> . | Total <br> municipal <br> shares <br> including <br> [Powell <br> Bill <br> allocation] <br> [\$] <br> [8] |  |
|  |  |  |  |  |  | Electricity $\dagger, \dagger \dagger$ § 105164.44K <br> [\$] | $\begin{array}{\|c\|} \hline \text { Piped } \\ \text { natural } \\ \text { gas } \dagger, \dagger \dagger \mid \\ \S 105- \\ 164.44 \mathrm{~L} \\ {[\$]} \\ \hline \end{array}$ | Tele- communi- cations $\S 105-$ $164.44 \mathrm{~F}, \dagger$ $[\$]$ | Video Program- ming $\$ 105-$ 164.441 d [\$] |  |  |  |  | Electricity $\dagger \dagger$ § 105164.44K [\$] | $\begin{gathered} \hline \text { Piped } \\ \text { natural } \\ \text { gas } \dagger \dagger \\ \$ 105- \\ 164.44 \mathrm{~L} \\ {[\$]} \\ \hline \end{gathered}$ | Tele- <br> communi- <br> cations <br> $\$ 105-$ <br> 164.44 F <br> c <br> $\$]$ | Video Program- ming § 105- $164.44 I$ d $[\$]$ |  |  |  |
| 2003-04.. | 2,379,120 | 7,749,884 |  | 10,690,363 |  |  |  |  |  | 20,819,367 |  | 17,784,710 | 153,049,253 |  |  | 52,922,447 |  | 120,726,041 | 344,482,451 | 365,301,817 |
| 2004-05.. | 3,023,674 | 8,140,943 |  | 11,074,970 |  |  |  |  |  | 22,239,587 |  | 18,703,575 | 156,416,273 |  |  | 56,290,836 |  | 135,305,539 | 366,716,223 | 388,955,810 |
| 2005-06.. | 2,969,528 | 8,563,891 |  | 11,112,647 |  |  |  |  |  | 22,646,065 |  | 19,117,119 | 163,132,254 |  |  | 53,898,653 |  | 136,850,768 | 372,998,794 | 395,644,859 |
| 2006-07.. | 3,403,652 | 9,120,878 |  | 11,331,104 | 179,017 |  |  | 90,055 | 4,256,828 | 28,381,533 |  | 20,285,733 | 162,523,725 |  |  | 73,206,999 | 9,280,203 | 137,970,401 | 403,267,060 | 431,648,593 |
| 2007-08.. | 3,192,414 | 9,686,747 |  | 11,625,997 | 264,687 |  |  | 129,716 | 23,235,169 | 48,134,729 |  | 21,447,336 | 183,505,420 |  |  | 68,793,155 | 50,736,002 | 157,707,780 | 482,189,695 | 530,324,424 |
| 2008-09. | 2,495,654 | 9,767,090 | 1,458,453 | 11,623,425 | 286,829 |  |  | 141,220 | 25,464,547 | 51,237,219 | 1,458,453 | 21,756,175 | 193,632,766 |  |  | 77,533,417 | 55,758,468 | 145,067,572 | 495,206,852 | 546,444,071 |
| 2009-10.. | 2,200,533 | 10,014,453 | 3,456,976 | 3,693,538 | 302,486 |  |  | 132,266 | 25,159,942 | 44,960,194 | 3,456,976 | 7,166,791 | 204,110,095 |  |  | 75,054,809 | 56,784,064 | 131,798,134 | 478,370,868 | 523,331,062 |
| 2010-11.. | 2,645,832 | 10,932,165 | 3,378,816 | 14,341,963 | 312,478 |  |  | 118,621 | 24,208,695 | 55,938,570 | 3,378,816 | 19,679,325 | 211,661,419 |  |  | 68,796,925 | 55,300,547 | 134,299,711 | 493,116,745 | 549,055,315 |
| 2011-12.. | 2,629,996 | 11,600,911 | 3,511,093 | 11,674,809 | 289,142 |  |  | 132,753 | 25,409,668 | 55,248,371 | 3,511,093 | 22,435,300 | 203,817,248 |  |  | 72,413,555 | 56,479,430 | 138,346,613 | 497,003,239 | 552,251,610 |
| 2012-13.. | 2,630,297 | 11,637,880 | 3,273,395 | 11,415,207 | 318,578 |  |  | 123,869 | 24,858,040 | 54,257,266 | 3,273,395 | 21,140,618 | 218,063,254 |  |  | 66,575,522 | 54,818,729 | 142,814,353 | 506,685,871 | 560,943,137 |
| 2013-14.. | 2,615,774 | 11,980,813 | 2,962,322 | 12,572,701 | 334,232 |  |  | 115,864 | 24,474,657 | 55,056,364 | 2,962,322 | 23,150,478 | 228,330,912 |  |  | 62,413,171 | 53,950,836 | 145,610,105 | 516,417,825 | 571,474,188 |
| 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 |
| 2016-17.. | 2,864,515 | 13,291,102 | 3,680,995 | 14,387,896 |  | 615,521 | 2,349 | 93,003 | 23,932,446 | 58,867,827 | 3,680,995 | 25,147,033 |  | 312,927,128 | 14,783,398 | 50,848,376 | 53,788,497 | 147,301,159 | 608,476,585 | 667,344,412 |
| 2017-18.. | 5,047,539 | 13,495,023 | 3,792,655 | 14,477,566 |  | 616,989 | 2,897 | 83,692 | 23,508,759 | 61,025,119 | 3,792,655 | 24,382,211 |  | 315,856,122 | 18,916,696 | 46,169,516 | 52,815,897 | 147,621,245 | 609,554,342 | 670,579,461 |




 from the Highway Fund, municipalities received an annual amount equal to $6.5 \%$ of certain revenues from the Highway Trust Fund.
 § 105, Article 36C and alternative fuel taxed under § 105, Article 36D. SL 2013-183, s. 4.8(b)(3) abolished the 6.5\% Highway Trust Fund annual appropriation component of the annual Powell Bill allocation.

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

 during the 12-month collection period ending March 31, 2010 (reflected in annual local government distribution transacted May 2010).
The sales and use tax imposition on telecommunications became effective January 1, 2002.

 result of the legislation.

 § 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
governments received a single quarterly distribution during fiscal year 2006-07. The initial distribution in June 2007 was based on tax collections for the quarter ended March 31, 2007 .



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

| Fiscal year | County reimbursements: |  |  |  |  |  |  | Municipal reimbursements: |  |  |  |  |  | Annual <br> combined <br> county/ <br> municipal <br> reimburse- <br> ments/ <br> distributions <br> $[\$]$ <br> $8,832,83$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Exemption <br> of <br> inventories <br> from property <br> tax base <br> a, $\dagger$ <br> $[\$]$ | Homestead exemption for elderly disabled $\dagger$ [\$] | $\begin{gathered} \text { Repeal } \\ \text { of } \\ \text { intangibles } \\ \text { tax } \dagger \\ {[\$]} \\ \hline \end{gathered}$ | Sales taxeslost due toexemption ofpurchasesmade withfood stamps $\dagger$$[\$]$ | $\begin{gathered} \hline \text { Local government } \\ \text { hold harmless } \\ \text { distribution payments } \\ \hline \end{gathered}$ |  | Total county reimbursements/ distributions [\$] | Exemptionofinventoriesfrom propertytax basea, $\dagger$$[\$]$ | Homestead exemption for elderly disabled $\dagger$ [\$] | $\begin{gathered} \text { Repeal } \\ \text { of } \\ \text { intangibles } \\ \boldsymbol{\operatorname { t a x } \dagger} \\ {[\$]} \\ \hline \end{gathered}$ | Sales taxes lost due to exemption of purchases made with food stamps $\dagger$ [\$] | Local government hold harmless distribution payments: <br> Transitional HH [§ 105-521] $\dagger$ [\$] | Total municipal reimbursements/ distributions [\$] |  |
|  |  |  |  |  |  | Medicaid <br> HH <br> $[\S(105-523] \dagger \dagger$ <br> $[\$]$ |  |  |  |  |  |  |  |  |
| 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 |
| 2016-17...... | - | - | - | - | - | 84,998,850 | 84,998,850 | - | - | - | - | - | - | 84,998,850 |
| 2017-18..... | - | - | - | - | - | 80,964,235 | 80,964,235 |  |  |  | - | - |  | 80,964,235 |

the State ind 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.
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.
$\dagger$ 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 1, 2002. A new Article 44 of Subchapter VIII, Chapter 105 granted counties the authority to impose an additional $1 / 2 \%$ local sales and use tax to replace revenue lost due to repeal of the reimbursements, and provided for a transitional local government hold harmless distribution scheduled to sunset in 2012. [SB 402 (SL 2013-360, s. 6.17(b)) extends this distribution with modified provisions to September 2013.]

| 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 | 2016-17 | - |
| 2007-08 | \$12,454,537 | 2012-13 | \$17,465,023 | 2017-18 | - |

17 Chapter 323 of the 2007 Session Laws-Hold Harmless [\$ 105-523]
Effective October 1, 2007, the State began assuming Medicaid responsibilities for the counties in exchange for eventual assumption of the $1 / 2 \%$ local sales tax rate (repeal of Article 44 ). or 2007-08 (the first of the three-year phase-in), the State assumed $25 \%$ of county funding for Medicaid costs while reducing ADM school facility allocations to the counties.
Effective October 1, 2008, half of the $1 / 2 \%$ Article 44 levy ( $0.25 \%$ ) was assumed by the State; effective $\underline{O c t o b e r} \mathbf{1 , 2 0 0 9}$, the remaining $0.25 \%$ Article 44 rate was assumed by the State
The legislation included a hold harmless payment provision to assure that each county benefited by at least $\mathbf{\$ 5 0 0 , 0 0 0}$ 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. 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 $\mathbf{\$ 3 7 5 , 0 0 0}$ annually; SL $\mathbf{1 4 - 1 0 0}$, s. 37.2(b), effective July 1, 2015, reduces each county's assured benefit from $\mathbf{\$ 3 7 5 , 0 0 0}$ to $\mathbf{\$ 2 5 0 , 0 0 0}$ annually; SL 14-100, s. 37.2(c), effective July $\mathbf{1 , 2 0 1 6}$, reduce each county's assured benefit from $\mathbf{\$ 2 5 0 , 0 0 0}$ to $\mathbf{\$ 1 2 5 , 0 0 0}$ annually; SL $\mathbf{1 4 - 1 0 0}$, s. 37.2(d), effective July 1, 2017, eliminates each county's assured benefit provision in the reimbursement calculation.

TABLE 65. COUNTY TAX LEVIES AND COUNTY SHARES OF STATE TAXES BY TYPE, FISCAL YEAR 2017-2018

| 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 hold harmless Medicaid § 105-523 [\$]``` | Solid waste disposal tax [\$] | Beer and wine excise taxes [\$] | Scrap tire disposal tax [\$] | $\begin{gathered} \text { White } \\ \text { goods } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Sales and Use tax: 7\% combined general rate |  |  |  |  |
|  | $\begin{gathered} \hline \text { County- } \\ \text { wide } \\ \text { property } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Taxes collected duringfiscal year 2016-2017 according to tax type $\dagger \dagger$ : |  |  |  |  | County share:local governmentsales taxes[see notes $\mathbf{a}, \mathrm{b}]$$[\$]$ |  |  |  |  |  | $\begin{gathered} \text { Electricity } \dagger \\ \$ 105- \\ 164.44 \mathrm{~K} \\ {[\$]} \end{gathered}$ | Piped <br> natural gast <br> § 105- <br> 164.44 L <br> $[\$]$ | Telecommu-nications $\dagger$$\S 105-$164.44 F$[\$]$ | Vide0  <br> programming  <br> $\S 105-$  <br> 164.44 I  <br> $[\$]$  <br> 190,755  |  |
|  |  | License [\$] | $\begin{gathered} \text { Land } \\ \text { Transfer } \\ {[\$]} \end{gathered}$ | Meals [\$] | Gross Receipts [\$] | Occupancy [\$] |  |  |  |  |  |  |  |  |  |  |  |
| Alamance | 79,457,949 | 88,367 | - | - | 88,713 | 869,628 | 29,435,723 | 764,778 |  | 51,158 | 259,939 | 211,356 | 86,471 | - | - |  |  | 111,504,837 |
| Alexander | 20,535,827 | 12,300 | - | - | - | - | 7,741,250 | 102,431 | 879,772 | 30,603 | 156,008 | 50,886 | 24,470 | - | - | - | 163,371 | 29,696,918 |
| Alleghany | 8,829,616 | 4,025 | - | - | - | 72,086 | 2,092,282 | 66,170 | 49,937 | 8,009 | 40,779 | 14,920 | 7,168 | - | - | - | 87,503 | 11,272,496 |
| Anson | 15,051,524 | 1,005 | - | - | - | 32,271 | 3,595,733 | 68,031 | - | 12,623 | - | 34,331 | - | - | - | - | 22,643 | 18,818,161 |
| Ashe | 17,865,944 | 7,905 | - | - | 2,207 | 246,519 | 6,652,383 | 166,308 | - | 20,689 | - | 36,425 | 17,499 | - | - | - | 83,613 | 25,099,493 |
| Avery | 20,613,354 | 7,560 | - | - | - | - | 5,086,368 | 345,786 | 73,442 | 12,944 | - | 24,011 | - | - | - | - | 52,296 | 26,215,761 |
| Beaufort | 32,767,213 | 2,745 | - | - | 27,416 | - | 8,856,398 | 197,362 | - | 29,166 | 148,376 | 63,507 | 30,492 | - | - | - | 123,893 | 42,246,569 |
| Bertie | 10,990,532 | 5,064 | - | - | 53 | - | 2,588,440 | 112,503 | - | 11,907 | 60,391 | 26,686 | - | - | - | - | 3,388 | 13,798,964 |
| Bladen | 22,875,326 | 745 | - | - | - | - | 6,278,963 | 71,362 | - | 22,818 | - | 46,308 | 22,220 | - | - | - | 40,807 | 29,358,549 |
| Brunswick | 121,222,498 | 61,754 | - | - | - | 1,472,241 | 23,764,872 | 2,090,530 | 3,019,829 | 55,569 | 284,924 | 168,696 | 81,355 | - | - | - | 432,744 | 152,655,012 |
| Buncombe | 193,807,942 | 84,904 | - | - | 780,875 | 21,043,724 | 84,334,458 a | 2,502,948 | - | 123,404 | 628,940 | 342,993 | 165,038 | - | - | - | 1,478,191 | 305,293,417 |
| Burke | 45,869,353 | 16,960 | - | - | 37,326 | 507,498 | 13,945,983 | 302,640 | 264,505 | 49,712 | 100,744 | 119,406 | - | - | - | - | 257,430 | 61,471,557 |
| Cabarrus | 156,065,470 | 569,707 | - | - | 292,623 | 5,517,951 | 47,544,243 | 1,676,195 | 2,452,976 | 44,815 | - | 265,574 | 127,949 | - | - | - | 526,484 | 215,083,986 |
| Caldwell | 42,700,572 | 36,037 | - | - | 3,530 | 117,735 | 10,665,271 | 224,552 | 155,784 | 37,086 | - | 110,225 | 52,967 | - | - | - | 378,524 | 54,482,283 |
| Camden | 7,687,814 | 4,155 | 461,199 | - | 823 | 41,327 | 1,968,942 | 57,151 | 446,104 | 8,700 | 44,361 | 13,683 | 6,578 | 616,989 | 2,897 | 83,692 | 69,482 | 11,513,897 |
| Carteret | 46,123,994 | 50,480 | - | - | 73,798 | 7,029,734 | 16,765,182 | 812,039 | 823,727 | 33,744 | 171,774 | 93,080 | 44,719 | - | - | - | 434,035 | 72,456,306 |
| Caswell | 12,296,468 | 6,225 | - | - | - | - | 4,128,881 | 51,151 | 198,225 | 18,242 | 92,971 | 31,530 | 2,146 | - | - | - | 14,385 | 16,840,224 |
| Catawba | 95,776,915 | 35,450 | - | - | 118,766 | - | 36,253,230 | 774,280 |  | 72,034 | 367,192 | 208,233 | 100,082 | - | - | - | 593,399 | 134,299,581 |
| Chatham | 66,640,473 | 22,005 | - | - | 18,381 | 109,813 | 13,424,358 | 845,202 | 2,622,653 | 48,636 | 248,806 | 97,112 | 46,762 | - | - | - | 210,308 | 84,334,509 |
| Cherokee | 16,556,556 | 5,475 | - | - | 4,612 | 366,769 | 7,300,718 | 182,491 | - | 21,204 | 108,715 | 37,798 | 18,219 | - | - | - | 49,453 | 24,652,011 |
| Chowan | 10,578,982 | 6,930 | 461,970 | - | 7,361 | 165,442 | 2,904,405 | 65,657 | 14,175 | 8,181 | 41,563 | 19,244 | 9,235 | - | - | - | 15,347 | 14,298,493 |
| Clay | 8,189,901 | 5,940 | - | - | - | 31,426 | 2,438,623 | 88,172 | 23,524 | 9,270 | 47,458 | 14,980 | 7,218 | - | - | - | 22,408 | 10,878,919 |
| Cleveland | 60,729,329 | 16,370 | - | - | 70,129 | 679,374 | 19,937,114 | 292,893 | - | 48,696 | - | 130,754 | 62,841 | - | - | - | 275,783 | 82,243,283 |
| Columbus | 30,815,300 | 20,775 | - | - | 26,453 | 138,360 | 9,610,660 | 86,819 | - ${ }^{-}$ | 34,665 | - | 76,190 | 31,418 | - | - | - | 79,164 | 40,919,805 |
| Craven | 50,286,326 | 56,005 | - | - | 131,107 | 1,796,426 | 16,695,122 | 478,448 | 1,767,867 | 37,680 | 191,945 | 138,188 | 66,388 | - | - | - | 292,107 | 71,937,608 |
| Cumberland | 183,168,276 | 291,972 | 3,790, ${ }^{-}$ | 6,566,741 | 840,900 | 6,223,376 | 52,454,520 | 1,118,115 | - | 73,843 | 376,218 | 439,068 | 210,998 | - | - | - | 498,872 | 252,262,900 |
| Currituck | 30,049,027 | 154,833 | 3,790,324 | - | - | 11,511,034 | 10,095,879 | 433,566 | 118,393 | 22,109 | 113,051 | 34,605 | 16,659 | - | - | - | 334,438 | 56,673,918 |
| Dare | 62,474,951 | 27,391 | 6,642,173 | 2,525,526 | - | 28,248,237 | 19,705,011 | 733,518 | - | 15,093 | 77,045 | 48,340 | - | - | - | - | 115,049 | 120,612,334 |
| Davidson | 75,727,564 | 64,585 | - | - | 39,189 | - | 27,603,030 | 645,557 | 1,811,077 | 89,403 | 455,879 | 221,002 | 106,238 | - | - | - | 836,741 | 107,600,266 |
| Davie | 33,392,586 | 19,046 | - | - | 2,247 | 124,970 | 8,431,530 | 211,581 | 825,226 | 28,182 | - | 56,069 | 26,970 | - | - | - | 112,707 | 43,231,114 |
| Duplin | 29,690,543 | 22,030 | - | - | 14,674 | 256,509 | 10,436,292 | 103,999 | 789,713 | 38,453 | - | 79,495 | 38,169 | - | - | - | 22,240 | 41,492,116 |
| Durham | 277,716,025 | 1,547,290 | - | - | 479,900 | 12,796,025 | 67,553,956 b | 3,918,704 | 2,370,155 | 35,646 | 181,342 | 400,172 | 192,561 | - | - | - | 467,979 | 367,659,754 |
| Edgecombe | 30,054,623 | 27,812 | - | - | 8,178 | 120,559 | 6,752,413 | 103,209 | - | 18,506 | 93,811 | 71,586 | 34,325 | - | - | - | 47,023 | 37,332,046 |
| Forsyth | 258,529,499 | 375,238 | - | - | 1,839,629 | 5,697,721 | 64,192,881 | 2,092,222 | - | 50,736 | 258,018 | 490,870 | - | - | - | - | 550,430 | 334,077,245 |
| Franklin | 42,991,434 | 2,708 | - | - | - | 70,454 | 12,840,662 | 402,671 | 832,821 | 48,423 | 247,268 | 86,749 | 41,766 | - | - | - | 124,440 | 57,689,397 |

[^3]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> § 105-523 <br> [\$] | County Shares of State Levied Taxes: |  |  |  |  |  |  |  | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Solid waste disposal tax [\$] |  | $\begin{gathered} \text { Beer } \\ \text { and } \\ \text { wine } \\ \text { excise } \\ \text { taxes } \\ {[\$]} \\ \hline \end{gathered}$ | Scrap tire disposal tax [\$] | White goods disposal tax [\$] | Sales and Use tax: 7\% combined general rate |  |  |  |  |
|  | $\begin{gathered} \hline \text { County- } \\ \text { wide } \\ \text { property } \\ \text { tax } \\ {[\$]} \end{gathered}$ | Taxes collected duringfiscal year 2016-2017 according to tax type $\dagger \dagger$ : |  |  |  |  | County share: local government sales taxes [see notes a,b] [\$] |  |  |  |  |  | $\begin{gathered} \text { Electricity } \dagger \\ \$ 105- \\ 164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ | Piped <br> natural gas $\dagger$ <br> $\$ 105-$ <br> 164.44 L <br>  <br> $\$]$ | Telecommu- <br> nications $\dagger$ <br> $\S 105-$ <br> 164.44 F <br> $[\$]$ | Video <br> programming <br> $\S 105-$ <br> 164.44 I <br> $[\$]$ |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\qquad$ | $\begin{gathered} \text { Meals } \\ {[\$]} \end{gathered}$ | Gross Receipts $[\$]$ | $\begin{gathered} \text { Occupancy } \\ {[\$]} \end{gathered}$ |  |  |  |  |  |  |  |  |  |  |  |
| Gaston | 142,114,867 | 558,923 | - | - | 316,617 | 1,585,930 | 37,373,846 | 1,223,084 |  | 68,123 | - | 286,072 | 137,640 |  |  |  | - | 184,092,946 |
| Gates | 7,014,142 | 1,330 | - | - | - | - | 2,147,392 | 54,776 | 295,422 | 9,816 | 50,130 | 15,788 | 5,387 | - | - | - | 1,344 | 9,595,528 |
| Graham | 6,720,898 | 5,241 | - | - | - | 255,312 | 1,995,554 | 37,072 | - | 6,933 | - | 11,744 | 5,647 | - | - | - | 4,023 | 9,042,425 |
| Granville | 37,536,200 | 4,365 | - | - | - | 236,259 | 8,051,303 | 314,996 | 1,564,174 | 31,748 | 162,180 | 78,865 | 37,952 | - | - | - | 68,933 | 48,086,975 |
| Greene | 8,822,688 | 6,958 | - | - | - | - | 3,689,006 | 25,913 | 272,250 | 16,250 | 82,909 | 28,445 | - | - | - | - | 89,781 | 13,034,199 |
| Guilford | 370,447,102 | 157,992 | - | - | 831,812 | 5,782,671 | 87,796,401 | 2,929,922 | - | 78,637 | 400,439 | 691,976 | 285,516 | - | - | - | 777,891 | 470,180,359 |
| Halifax | 27,925,900 | 23,920 | - | - | 31,528 | 918,610 | 9,304,999 | 152,340 | - | 25,432 | 129,332 | 69,584 | - | - | - | - | 89,084 | 38,670,728 |
| Harnett | 62,728,119 | - | - | - |  |  | 26,441,742 | 590,124 | 2,711,786 | 88,052 | - | 170,983 | - | - | - | - | 196,646 | 92,927,451 |
| Haywood | 43,459,952 | 34,920 | - | - | 31,296 | 1,450,906 | 14,304,844 | 418,296 | - | 37,875 | 193,007 | 81,889 | 39,424 | - | - | - | 326,026 | 60,378,437 |
| Henderson | 77,077,528 | 19,229 | - | - | 54,325 | 1,995,757 | 24,615,821 | 879,504 | 1,802,035 | 67,286 | 343,721 | 151,724 | - | - | - | - | 518,476 | 107,525,405 |
| Hertford | 13,688,606 | 10,335 | - | - | 33,366 | 48,355 | 4,681,680 | 62,202 | - | 12,519 | 63,354 | 32,163 | 15,422 | - | - | - | 35,570 | 18,683,572 |
| Hoke | 26,381,277 | 2,210,092 | - | - | 15,171 |  | 8,317,290 | 228,669 | 838,131 | 40,148 | 204,778 | 69,407 | - | - | - | - | 20,096 | 38,325,059 |
| Hyde | 7,037,018 | 900 | - | - | - | 433,673 | 1,456,344 | 32,890 | - | 4,784 | 24,346 | 7,492 | 3,598 | - |  | - | 3,115 | 9,004,160 |
| Iredell | 119,722,310 | 79,910 | - | - | 222,641 |  | 35,123,177 | 1,729,951 | 1,470,801 | 88,967 | 452,951 | 229,877 | 110,667 | - |  | - | 481,459 | 159,712,711 |
| Jackson | 34,240,122 | 26,333 | - | - | 22,942 | 1,029,963 | 12,279,375 | 508,875 | 1,016,161 | 32,863 | 168,227 | 56,372 | 27,154 | - | - | - | 64,266 | 49,472,653 |
| Johnston | 127,006,803 | 79,635 | - | - | - | 839,103 | 38,969,445 | 1,458,597 | 1,625,934 | 113,892 | 583,548 | 250,651 | 120,780 | - | - | - | 355,743 | 171,404,131 |
| Jones | 7,205,041 | 2,030 | - | - | 159 | - | 1,903,960 | 23,122 | - | 7,369 | 37,453 | 13,819 | - | - | - | - | 5,322 | 9,198,274 |
| Lee | 42,229,500 | 4,134 | - | - | 84,377 | 245,476 | 13,774,225 | 225,903 | - | 24,483 | 63,382 | 78,809 | 37,884 | - | - | - | 196,887 | 56,965,059 |
| Lenoir | 34,104,474 | 11,890 | - | - | 64,811 | 226,332 | 10,920,407 | 125,955 | - | 28,500 | 144,738 | 76,988 | 31,711 | - | - | - | 149,594 | 45,885,400 |
| Lincoln | 55,603,518 | 351,580 | - | - | 42,209 | 121,019 | 18,163,500 | 716,649 | 865,696 | 60,623 | 309,222 | 109,063 | 52,441 | - | - | - | 218,729 | 76,614,249 |
| Macon | 28,095,339 | 109,043 | - | - | 26,776 | 872,073 | 9,774,795 | 371,211 | - | 25,492 | - | 46,593 | 22,404 | - | - | - | 83,167 | 39,426,894 |
| Madison | 11,342,516 | 10,140 | - | - | - | 307,725 | 3,562,500 | 94,310 | - | 15,506 | - | 29,169 | 14,036 | - | - | - | 16,642 | 15,392,545 |
| Martin | 15,539,303 | 5,245 | - | - | 12,325 | 273,783 | 4,623,315 | 42,870 | - | 12,666 | 64,389 | 31,499 | - | - | - | - | 35,226 | 20,640,621 |
| McDowell | 20,570,863 | 10,110 | - | - | - | 495,109 | 9,030,787 | 155,378 | - | 31,062 | - | 60,581 | 29,113 | - | - | - | 168,266 | 30,551,270 |
| Mecklenburg | 1,028,444,929 | 187,005 | - | 32,483,175 | 5,323,954 | 56,454,755 | 235,882,381 b | 13,122,645 | - | 47,532 | 244,431 | 1,397,210 | 95,459 | - | - | - | 638,125 | 1,374,321,601 |
| Mitchell | 10,181,500 | 6,120 | - | - | - | 66,555 | 3,450,412 | 54,316 | - | 10,702 | - | 20,363 | 9,777 | - | - | - | 52,213 | 13,851,958 |
| Montgomery | 19,508,130 | 10,326 | - | - | 722 | 38,629 | 5,040,040 | 116,341 | - | 17,016 | 86,638 | 37,015 | - | - | - | - | 18,996 | 24,873,854 |
| Moore | 57,909,855 | 40,695 | - | - | 77,429 | 1,579,464 | 16,730,122 | 916,357 | 2,305,707 | 39,992 | 204,176 | 127,460 | 61,351 | - | - | - | 15,954 | 80,008,562 |
| Nash | 49,455,586 | 228,080 | - | - | 85,957 | 1,585,628 | 14,873,401 | 312,391 | - | 35,040 | 178,639 | 125,775 | 60,425 | - | - | - | 189,504 | 67,130,426 |
| New Hanover | 192,267,453 | 709,889 | - | - | 710,642 | 5,724,172 | 71,595,468 | 2,642,899 | 237,495 | 81,050 | 414,225 | 296,702 | 142,786 | - | - | - | 1,207,226 | 276,030,007 |
| Northampton | 18,847,909 | 4,780 | - | - | - | 68,864 | 2,842,784 | 83,563 | - | 12,545 | 63,678 | 27,796 | - | - | - | - | 6,372 | 21,958,292 |
| Onslow | 94,091,530 | 9,910 | - | - | 342,885 | 1,860,433 | 37,811,882 | 1,124,393 | 5,207,956 | 94,065 | 479,892 | 258,601 | 124,176 | - | - | - | 960,875 | 142,366,597 |
| Orange | 152,808,979 | 512,777 | - | - | 82,783 | 1,492,194 | 21,998,366 b | 1,212,505 | 6,840,872 | 46,601 | 237,505 | 187,400 | 90,079 | - | - | - | 294,487 | 185,804,548 |
| Pamlico | 10,535,263 | 5,365 | - | - |  |  | 2,738,278 | 65,615 | 108,467 | 6,677 | 34,113 | 17,709 | 8,520 | - | - | - | 10,697 | 13,530,704 |
| Pasquotank | 25,250,726 | 9,805 | 1,131,482 | - | 81,325 | 671,382 | 7,546,525 | 256,289 | - | 18,940 | 96,847 | 53,472 | 22,079 | - | - | - | 229,200 | 35,368,072 |



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> § 105-523 <br> [\$] | County Shares of State Levied Taxes: |  |  |  |  |  |  |  | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  | Solid <br> waste <br> disposal <br> tax <br> $[\$]$ |  | Beer and wine excise taxes [\$] | $\qquad$ | $\begin{gathered} \text { White } \\ \text { goods } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Sales and Use tax: 7\% combined general rate |  |  |  |  |
|  | County-widepropertytax$[\$]$ | Taxes collected duringfiscal year 2016-2017 according to tax type $\dagger \dagger$ : |  |  |  |  | County share: <br> local government <br> sales taxes <br> [see notes $\mathbf{a}, \mathrm{b}]$ <br> $[\$]$ |  |  |  |  |  | $\begin{gathered} \text { Electricity } \dagger \\ \S 105- \\ 164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ | Piped <br> natural gas $\dagger$ <br> $\S 105-$ <br> 164.44 L <br> $[\$]$ | Telecommu- <br> nications $\dagger$ <br> § 105- <br> 164.44 F <br> $[\$]$ | Video <br> programming <br> $\S 105-$ <br> 164.44 I <br> $[\$]$ |  |
|  |  | License [\$] | Land Transfer [\$] | Meals [\$] | $\begin{gathered} \text { Gross } \\ \text { Receipts } \\ {[\$]} \end{gathered}$ | Occupancy [\$] |  |  |  |  |  |  |  |  |  |  |  |
| Pender | 48,087,060 | 15,646 | - | , |  | 15,258 | 12,254,371 | 572,540 | 614,731 | 44,092 | 225,897 | 78,675 | 37,908 |  | - | [8] | 286,514 | 62,232,693 |
| Perquimans | 10,365,233 | 11,693 | 315,902 | - | - | 6,927 | 2,002,971 | 48,528 | 347,294 | 9,230 | 46,775 | 18,098 | 8,688 | - | - | - | 19,132 | 13,200,471 |
| Person | 31,943,951 | 21,866 | - | - | 14,523 | 196,631 | 7,970,994 | 123,836 | 11,619 | 26,768 | 136,392 | 52,873 | 25,411 | - | - | - | 63,185 | 40,588,049 |
| Pitt | 88,214,220 | 8,586 | - | - | 280,819 | 2,294,548 | 30,121,133 | 708,892 | 1,594,900 | 53,888 | 274,771 | 234,199 | 112,534 | - | - | - | 396,250 | 124,294,739 |
| Polk | 15,254,402 | 8,820 | - | - | - | 201,098 | 3,821,870 | 123,888 | 340,797 | 14,909 | - | 27,946 | 13,440 | - | - | - | 23,608 | 19,830,777 |
| Randolph | 70,111,390 | 123,631 | - | - | 43,143 | 996,844 | 24,194,249 | 469,750 | 1,221,364 | 75,387 | - | 191,187 | 78,881 | - | - | - | 352,057 | 97,857,883 |
| Richmond | 26,112,370 | 7,149 | - | - | 25,748 | 353,996 | 6,752,684 | 70,236 | - | 22,913 | 74,309 | 59,991 | 28,787 | - | - | - | 204,755 | 33,712,938 |
| Robeson | 51,284,589 | 41,809 | - | - | 69,765 |  | 23,914,061 | 163,834 | - | 81,046 | - | 176,989 | 72,951 | - | - | - | 200,038 | 76,005,082 |
| Rockingham | 51,127,536 | 4,365 | - | - | 30,949 | 363,871 | 13,127,227 | 255,806 | - | 45,857 | 233,200 | 122,491 | - | - | - | - | 234,896 | 65,546,198 |
| Rowan | 81,545,386 | 75,215 | - | - | 95,215 | 420,260 | 24,444,273 | 498,872 | - | 65,912 | 335,855 | 187,507 | 90,140 | - | - | - | 398,781 | 108,157,417 |
| Rutherford | 36,828,813 | 14,060 | - | - | 24,204 | 916,034 | 13,132,399 | 249,184 | - | 41,466 | - | 90,167 | 43,322 | - | - | - | 38,814 | 51,378,464 |
| Sampson | 37,880,359 | 23,160 | - | - | 17,940 | 97,599 | 12,549,600 | 114,122 | - | 43,841 | - | 84,773 | , | - | - | - | 48,686 | 50,860,080 |
| Scotland | 22,500,789 | 13,860 | - | - | 20,140 | 334,511 | 7,394,908 | 56,667 | - | 15,565 | 79,193 | 47,692 | 22,908 | - | - | - | 56,146 | 30,542,379 |
| Stanly | 32,192,342 | 50,824 | - | - | 25,306 | 288,928 | 9,507,929 | 230,411 | - | 27,171 | 138,086 | 82,084 | 39,471 | - | - | - | 145,874 | 42,728,427 |
| Stokes | 25,873,607 | 29,250 | - | - | - | - | 8,756,334 | 120,292 | 833,854 | 33,066 | 167,765 | 62,289 | 29,922 | - | - | - | 109,117 | 36,015,497 |
| Surry | 33,170,653 | 38,262 | - | - | 27,255 | 109,978 | 17,827,435 | 184,578 | - | 47,257 | 239,541 | 97,171 | 46,654 | - | - | - | 215,050 | 52,003,834 |
| Swain | 5,888,393 | 9,780 | - | - | - | 839,754 | 3,475,301 | 53,565 | 155,204 | 11,353 | - | 19,823 | 9,515 | - | - | - | 34,557 | 10,497,244 |
| Transylvania | 29,721,747 | - | - | - | - | 705,478 | 7,442,737 | 333,589 | 693,558 | 21,655 | 110,210 | 45,342 | 18,718 | - | - | - | 108,897 | 39,201,931 |
| Tyrrell | 3,539,013 | 1,215 | - | - | - | 5,822 | 788,698 | 8,973 | 6,295 | 2,820 | 14,272 | 5,539 | 2,249 | - | - | - | 555 | 4,375,451 |
| Union | 197,829,573 | 62,100 | - | - | 231,703 | - | 43,527,099 | 2,165,657 | 7,870,360 | 61,257 | 311,921 | 296,917 | 142,930 | - | - | - | 502,522 | 253,002,039 |
| Vance | 23,979,359 | 16,605 | - | - | 31,875 | 450,436 | 8,486,077 | 118,607 | - | 24,970 | 127,136 | 59,933 | 28,780 | - | - | - | 127,068 | 33,450,845 |
| Wake | 885,865,913 | 513,395 | - | 27,578,837 | 4,807,714 | 24,618,429 | 164,335,957 | 12,938,669 | 18,430,378 | 174,627 | 890,271 | 1,361,091 | 655,287 | - | - | - | 1,662,011 | 1,143,832,578 |
| Warren | 18,272,861 | 1,945 | - |  |  | - | 3,431,582 | 90,232 | - | 15,451 | 78,344 | 26,932 | 12,912 | - | - | - | 12,356 | 21,942,614 |
| Washington | 7,894,649 | 39,027 | - | - | - | 114,300 | 3,030,626 | 21,346 | - | 6,763 | 34,321 | 16,612 | 7,968 | - | - | - | 13,696 | 11,179,308 |
| Watauga | 32,351,290 | 12,840 | - | - | 67,178 | 1,504,048 | 12,088,902 | 484,117 | 1,667,136 | 29,008 | - | 72,817 | 35,074 | - | - | - | 332,731 | 48,645,142 |
| Wayne | 55,042,340 | 67,401 | - | - | 70,684 | 188,646 | 20,834,224 | 346,182 | - | 70,117 | 129,112 | 166,339 | 79,895 | - | - | - | 499,912 | 77,494,853 |
| Wilkes | 36,744,061 | 12,085 | - | - | - | - | 16,096,815 | 164,324 | - | 52,133 | 264,614 | 93,165 | 44,783 | - | - | - | 235,112 | 53,707,092 |
| Wilson | 49,679,198 | 35,440 | - | - | 109,146 | 1,048,570 | 14,323,294 | 246,936 | - | 22,917 | 116,758 | 108,898 | 52,319 | - | - | - | 70,068 | 65,813,545 |
| Yadkin | 19,811,955 | 18,360 | - | - | 932 | 23,890 | 6,896,260 | 85,797 | 473,955 | 26,133 | 133,057 | 50,252 | 24,142 | - | - | - | 79,704 | 27,624,437 |
| Yancey | 13,790,473 | 7,620 | - | - | - | 77,002 | 3,632,794 | 91,528 | - | 13,947 | - | 24,105 | 11,593 | - | - | - | 71,455 | 17,720,517 |
| All counties | 7,246,949,177 | 10,396,809 | 12,803,050 | 69,154,279 | 19,399,181 | 228,120,199 | 1,999,049,947 | 75,639,923 | 80,964,235 | 3,792,655 | 14,477,566 | 13,495,023 | 5,047,539 | 616,989 | 2,897 | 83,692 | 23,508,759 | 9,803,501,919 |

b Excludes the following amount for $\mathbf{1 / 2 \%}$ Local Government Public Transportation Sales Tax: Wake, $\mathbf{\$ 8 3 , 1 6 7 , 3 5 3 . 5 0}$.
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, 2017, and the assessed valuation for classified registered motor vehicles for which tax notices were issued in accordance with § 105-330.5(a) during calendar year 2017, net of releases made by that date. Detail may not add to totals due to rounding.
$\dagger \dagger$ License, land transfer, meals, gross receipts, and occupancy taxes collections are compiled from source data reported for county jurisdictions on Form TR-1-17 as processed by the NCDOR Local Government Division. SL 2014-3 repeals county authority to levy general privilege license taxes pursuant to § 153A-152 as of July $\mathbf{1 , 2 0 1 5}$. Repeal of this statute does not affect county authorization to levy county beer and wine taxes, county animal taxes, and other types of businesses authorized by statutes other than § 153A-152.
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]

$\dagger \dagger \dagger$ Computations of county retained shares generated from July 2017 through June 2018 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-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].


TABLE 66. AMOUNTS OF MUNICIPAL REVENUES BY TYPES AND MUNICIPAL SHARES OF STATE TAXES, FISCAL YEAR 2017-2018

| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State street-aid [Powell Bill allocation] [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2016-2017 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$$\qquad$ [\$] | Solid waste disposal tax [\$] | $\begin{gathered} \text { Beer } \\ \text { and wine } \\ \text { excise } \\ \text { taxes } \\ {[\$]} \\ \hline \end{gathered}$ | Sales tax: $7 \%$ Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | $\begin{gathered} \text { Piped } \\ \text { natural gas } \end{gathered}$ | $\begin{gathered} \text { Telecommu- } \\ \text { nications } \end{gathered}$ | Video programming |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | Gross receipts <br> [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \text { distribution } \dagger \dagger \\ \S 105-164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{aligned} & \text { distribution } \dagger \\ & \S 105-164.44 \mathrm{~L} \end{aligned}$ $[\$]$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44F } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
| Alamance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alamance | 216,403 | - |  | - | - | - |  | 260,465 | 726 | 4,611 | 31,604 | 3,307 | 3,692 | 647 | 28,998 | 550,453 |
| Burlington* | 28,457,760 | 218,575 |  | - | - | - | 12,829,496 | 35,763 | 227,071 | 2,926,472 | 266,373 | 800,560 | 376,655 | 1,434,335 | 47,573,060 |
| Elon | 2,664,776 | 475 |  | - | - | - | 2,571,188 | 7,162 | 45,617 | 293,087 | 35,684 | 50,909 | 88,104 | 252,926 | 6,009,928 |
| Gibsonville* | 3,171,687 | 160 |  | - | - | - | 1,291,775 | 4,781 | 30,419 | 264,777 | 27,422 | 51,161 | 59,851 | 191,612 | 5,093,644 |
| Graham | 5,292,069 | 565 |  | - | - | - | 3,595,082 | 10,032 | 64,163 | 614,350 | 63,292 | 193,136 | 96,431 | 396,173 | 10,325,293 |
| Green Level | 251,415 | - |  | - | - | - | 518,809 | 1,443 | 9,131 | 49,800 | 2,689 | 11,061 | 7,267 | 57,466 | 909,082 |
| Haw River | 698,687 | - |  | - | - | - | 583,288 | 1,624 | 10,330 | 100,184 | 9,050 | 32,443 | 13,390 | 62,228 | 1,511,224 |
| Mebane* | 9,808,120 | 960 |  | - | - | - | 3,081,370 | 8,740 | 55,687 | 1,047,235 | 52,861 | 98,057 | 64,826 | 343,853 | 14,561,708 |
| Ossipee | 17,481 | - |  | - | - | - | 140,667 | 392 | 2,482 | 13,586 | 289 | 4,667 | 1,972 | - | 181,536 |
| Swepsonville | - | - |  | - | - | - | 329,362 | - | 5,882 | 86,633 | 12,448 | 2,540 | 4,626 |  | 441,490 |
| Alexander |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Taylorsville | 740,097 | - |  | - | - | - | 613,759 | 1,524 | 9,810 | 132,299 | 2,411 | 49,552 | 36,009 | 62,324 | 1,647,786 |
| Alleghany |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sparta | 586,628 | 285 |  | - | - | - | 485,072 | 1,218 | 7,740 | 249,221 | - | 18,463 | 7,999 | 58,827 | 1,415,452 |
| Anson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ansonville | 124,125 | - |  | - | - | - | 126,512 | 414 | 1,673 | 19,783 | - | 2,848 | 2,085 | 24,552 | 301,992 |
| Lilesville | 89,249 | - |  | - | - | - | 110,039 | 360 | - | 16,426 | 2 | 7,205 | 2,254 | 17,754 | 243,290 |
| McFarlan | 9,346 | - |  | - | - | - | 24,539 | - | - | 2,316 | - | 108 | - | 4,562 | 40,872 |
| Morven | 74,942 | - |  | - | - | - | 100,375 | 328 | 1,327 | 16,855 | - | 6,137 | 686 | 16,562 | 217,212 |
| Peachland | 54,885 | - |  | - | - | - | 86,403 | 282 | - | 13,490 | - | 6,724 | 646 | 16,479 | 178,909 |
| Polkton | 117,817 | - |  | - | - | - | 684,128 | 2,219 | 13,698 | 35,085 | 1 | 10,194 | 1,925 | 85,715 | 950,783 |
| Wadesboro | 1,877,052 | 520 |  | - | - | - | 1,151,666 | 3,767 | 23,835 | 270,629 | 17,032 | 37,125 | 32,979 | 173,906 | 3,588,510 |
| Ashe |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Jefferson | 577,084 | - |  | - | - | - | 455,255 | 1,065 | 6,735 | 135,512 | 5,437 | 4,633 | 9,256 | 52,457 | 1,247,433 |
| Lansing | 27,453 | - |  | - | - | - | 45,427 | - | - | 6,239 | - | 1,541 | 296 | 5,868 | 86,825 |
| West Jefferson | 1,317,957 | 340 |  | - | - | 66,802 | 382,130 | 892 | 5,618 | 176,345 | 3,853 | 17,545 | 741 | 44,448 | 2,016,670 |
| Avery |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Banner Elk | 1,205,244 | 485 |  | - | - | 205,393 | 413,943 | 796 | 5,059 | 91,084 | 7,785 | 20,692 | 6,768 | 42,162 | 1,999,412 |
| Beech Mountain** See Watauga County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Crossnore | 26,535 | - |  | - | - | - | 70,448 | 135 | - | 8,187 | - | 1,777 | 536 | 7,735 | 115,353 |
| Elk Park | 67,868 | 45 |  | - | - | - | 160,977 | 310 | 1,258 | 15,650 | - | 3,321 | 3,926 | 13,279 | 266,633 |
| Grandfather Village | ge | - |  | - | - | - | 8,878 | 17 | 108 | 29,537 | - | 203 | 86 | - | 38,830 |
| Newland | 357,104 | 1,055 |  | - | - | - | 254,489 | 490 | 3,104 | 85,974 | 3,581 | 19,017 | 4,390 | 25,989 | 755,193 |
| Seven Devils** S | See Watauga County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sugar Mountain | 1,264,535 | - |  | - | - | 226,870 | 70,662 | 136 | 866 | 137,163 | 243 | 1,640 | 7,991 | 26,781 | 1,736,887 |
| Beaufort |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aurora | 134,405 | - |  | - | - | - | 133,283 | 343 | 2,174 | 28,268 | - | 7,364 | 2,801 | 24,273 | 332,911 |
| Bath | 115,552 | - |  | - | - | - | 63,729 | 164 | 1,040 | 3,485 | - | 6,703 | 327 | 7,941 | 198,941 |
| Belhaven | 599,761 | - |  | - | - | - | 427,479 | 1,101 | 6,969 | 81,375 | - | 22,647 | 7,400 | 58,436 | 1,205,167 |
| Chocowinity | 334,059 | 4,600 |  | - | - | - | 218,454 | 564 | 3,582 | 49,349 | - | 17,728 | - | 27,226 | 655,562 |
| Pantego | 33,400 | - |  | - | - | - | 46,252 | 119 | 754 | 10,569 | - | 8,826 | 11 | 6,501 | 106,431 |
| Washington | 4,518,391 | 47,604 |  | - | 21,402 | 277,992 | 2,538,647 | 6,540 | 41,411 | 1,009,637 | 48,074 | 129,121 | 96,799 | 285,439 | 9,021,057 |
| Washington Park | 156,288 | - |  | - | - | - | 116,866 | 301 | 1,906 | 6,005 | 2,326 | 4,069 | 2,699 | 14,812 | 305,272 |
| Bertie |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Askewville | 21,437 | - |  | - | - | - | 49,902 | 159 | 1,009 | 7,930 | - | 752 | 803 | 8,288 | 90,281 |
| Aulander | 248,998 | - |  | - | - | - | 179,520 | 573 | 3,621 | 54,157 | - | 8,112 | 4,809 | 28,021 | 527,811 |
| Colerain | 61,478 | 15 |  | - | - | - | 41,070 | 131 | 827 | 12,095 | - | 4,420 | 2,537 | 4,392 | 126,966 |
| Kelford | 25,820 | - |  | - | - | - | 49,896 | 159 | 1,005 | 7,773 | - | 1,454 | - | 8,414 | 94,521 |
| Lewiston-Woodville | e 128,850 | - |  | - | - | - | 111,752 | 357 | 2,252 | 17,854 | 414 | 5,631 | 562 | 14,926 | 282,598 |
| Powellsville | 25,818 | - |  | - | - | - | 55,166 | 176 | 1,113 | 7,272 | - | 2,211 | 1,571 | 7,177 | 100,504 |
| Roxobel | 24,696 | - |  | - | - | - | 47,478 | 152 | 957 | 8,877 | - | 2,284 | 763 | 8,325 | 93,532 |
| Windsor | 196,688 | - |  | - | - | - | 757,597 | 2,397 | 14,787 | 113,413 | 4,167 | 26,351 | 38,000 | 96,867 | 1,250,268 |
| Bladen |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bladenboro | 553,611 | 6,221 |  | - | - | - | 218,399 | 1,191 | - | 72,951 | 2,082 | 15,383 | 12,912 | 57,177 | 939,928 |
| Clarkton | 422,329 | - |  | - | - | - | 141,598 | 561 | 3,505 | 143,261 | 1,023 | 7,120 | 5,105 | 33,425 | 757,927 |
| Dublin | 82,629 | - |  | - | - | - | 32,758 | 239 | 599 | 16,206 | 1,710 | 3,259 | 3,467 | 12,081 | 152,947 |
| East Arcadia | 52,199 | - |  | - | - | - | 20,102 | - | 2,042 | 7,822 | - | 1,449 | 1,631 | 12,940 | 98,184 |
| Elizabethtown | 1,724,028 | 3,469 |  | - | - | - | 699,029 | 2,427 | 15,372 | 257,347 | 948 | 34,186 | 33,157 | 111,082 | 2,881,046 |
| Tar Heel | 24,955 | - |  | - | - | - | 9,880 | 83 | - | 4,366 | 27 | 1,381 | 897 | 6,149 | 47,738 |
| White Lake | 668,411 | 5,480 |  | - | - | - | 265,227 | 585 | 3,712 | 89,054 | - | 6,293 | 29,716 | 24,371 | 1,092,849 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State street-aid [Powell Bill allocation] [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2016-2017 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ [\$] | $\begin{gathered} \text { Solid } \\ \text { waste } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Beer } \\ \text { and wine } \\ \text { excise } \\ \text { taxes } \\ \text { [\$] } \\ \hline \end{gathered}$ | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | $\begin{gathered} \text { Electricity } \\ \text { distribution } \dagger \\ \$ 105-164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> $\S 105-164.44 \mathrm{~L}$ <br> $[\$]$ | Telecommu- <br> nications <br> distribution <br> $\$ 105-164.44 \mathrm{~F}$ <br> $[\$]$ | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | License <br> [\$] | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{aligned} & \text { Gross } \\ & \text { receipts } \end{aligned}$ $[\$]$ | Occupancy $\qquad$ |  |  |  |  |  |  |  |  |
| Brunswick |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bald Head Island | 7,373,897 | - |  | - | - | 1,129,945 | 46,460 | 119 | 758 | 379,677 | - | 7,876 | 14,129 | 44,980 | 8,997,841 |
| Belville | 181,811 | - |  | - | - | - | 585,094 | - | 9,542 | 64,613 | 144 | 2,253 | 7,532 | 47,468 | 898,456 |
| Boiling Spring Lakes | es $\mathbf{1 , 0 6 2 , 6 2 7}$ | 29,671 |  | - | - | - | 1,723,619 | - | 28,236 | 172,111 | - | 59,080 | 71,466 | 310,479 | 3,457,289 |
| Bolivia | 6,352 | - |  | - | - | - | 42,080 | - | 689 | 10,084 | 74 | 5,048 | 542 | 6,332 | 71,200 |
| Calabash | 242,779 | 795 |  | - | - | - | 525,196 | 1,342 | 8,541 | 112,946 | - | 20,411 | 6,755 | 61,496 | 980,261 |
| Carolina Shores | 456,508 | 60 |  | - | - | - | 945,738 | 2,423 | 15,493 | 139,046 | - | 28,989 | 5,742 | 111,347 | 1,705,345 |
| Caswell Beach | 675,690 | - |  | - | - | 244,266 | 119,691 | 306 | 1,949 | 60,195 | - | 4,500 | 5,380 | 9,162 | 1,121,139 |
| Holden Beach | 2,702,847 | 105 |  | - | - | 1,886,941 | 168,389 | 430 | 2,742 | 212,456 | - | 7,793 | 37,645 | 35,071 | 5,054,419 |
| Leland | 5,330,662 | 765 |  | - | - | 162,384 | 4,729,061 | 12,130 | 77,772 | 726,963 | 641 | 24,458 | 61,025 | 502,333 | 11,628,194 |
| Navassa | 250,162 | - |  | - | - | - | 476,275 | - | 7,861 | 56,788 | 5 | 3,389 | 4,604 | 49,841 | 848,926 |
| Northwest | 121,219 | - |  | - | - | - ${ }^{-}$ | 218,938 | - | 3,569 | 15,731 | 15 | 4,113 | 83 | 24,785 | 388,454 |
| Oak Island | 8,059,593 | - |  | - | - | 1,446,852 | 1,999,726 | 5,114 | 32,610 | 718,682 | - | 22,373 | 149,591 | 310,623 | 12,745,165 |
| Ocean Isle Beach | 3,186,652 | 1,740 |  | - | - | 2,425,374 | 169,413 | 433 | 2,768 | 314,185 | - | 9,671 | 89,981 | 33,813 | 6,234,031 |
| Sandy Creek | 39,582 | - |  | - | - | - | 75,908 | 194 | 1,234 | 7,265 | - | 1,312 | 488 | 10,438 | 136,421 |
| Shallotte | 2,359,588 | 675 |  | - | - | 79,372 | 1,179,162 | 3,021 | 19,326 | 373,896 | - | 45,833 | 77,252 | 131,527 | 4,269,652 |
| Southport | 2,442,077 | 1,445 |  | - | - | 99,775 | 905,656 | 2,320 | 14,848 | 268,363 | 3,155 | 39,516 | 53,184 | 113,783 | 3,944,121 |
| St James | 811,050 | - |  | - | - | - | 1,200,463 | 3,085 | 19,837 | 228,609 | - | 36,927 | 112,719 | - | 2,412,690 |
| Sunset Beach | 2,530,042 | 620 |  | - | - | 917,416 | 1,093,631 | 2,799 | 17,879 | 359,062 | - | 39,960 | 44,668 | 145,567 | 5,151,645 |
| Varnamtown | 22,329 | - |  | - | - | - | 165,866 | - | 2,742 | 18,624 | - | 6,316 | 2,144 | - | 218,020 |
| Buncombe |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Asheville | 62,612,805 | 2,215,358 |  | - | 622,221 | - | 23,061,010 | 62,600 | 398,169 | 5,833,617 | 427,784 | 1,278,107 | 1,042,381 | 2,445,209 | 99,999,261 |
| Biltmore Forest | 2,551,361 | - |  | - | - | - | 1,056,550 | 966 | 6,130 | 182,404 | 16,119 | 284 | 17,144 | 63,787 | 3,894,747 |
| Black Mountain | 3,921,737 | - |  | - | 1,974 | - | 1,585,485 | 5,589 | 35,192 | 477,150 | 21,512 | 61,473 | 115,142 | 231,978 | 6,457,231 |
| Montreat | 1,001,204 | - |  | - | - | - | 401,259 | 544 | 3,445 | 71,236 | - | 6,305 | 13,220 | 40,875 | 1,538,087 |
| Weaverville | 3,177,857 | - |  | - | - | - | 1,229,194 | 2,630 | 16,710 | 355,072 | 24,377 | 58,037 | 43,431 | 106,428 | 5,013,736 |
| Woodfin | 2,208,943 | - |  | - | 1,922 | - | 806,637 | 4,482 | 28,539 | 236,981 | 14,406 | 15,853 | 57,753 | 187,563 | 3,563,078 |
| Burke |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Connelly Springs | 6,008 | - |  | - | - | - | 390,228 | 1,125 | 2,839 | 34,190 | - | 14,753 | 5,663 | 36,115 | 490,921 |
| Drexel | 363,249 | - |  | - | - | - | 438,977 | 1,265 | 3,195 | 68,160 | 1,913 | 15,481 | 32,957 | 56,345 | 981,542 |
| Glen Alpine | 351,231 | - |  | - | - | - | 366,209 | 1,056 | 6,713 | 47,382 | 1,736 | 8,673 | 5,316 | 44,628 | 832,943 |
| Hickory** S | See Catawba County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hildebran | 238,542 | - |  | - | - | - | 468,685 | 1,350 | 8,546 | 126,251 | 4,201 | 11,687 | 8,255 | 47,420 | 914,936 |
| Long View** S | See Catawba County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Morganton | 8,919,866 | 212,172 |  | - | - | - | 3,981,606 | 11,477 | 72,934 | 1,346,049 | 82,092 | 230,621 | 123,286 | 474,922 | 15,455,025 |
| Rhodhiss* | 223,549 | - |  | - | - | - | 248,175 | 742 | 1,260 | 31,947 | 603 | 3,856 | 5,033 | 35,037 | 550,202 |
| Rutherford College | 110,195 | - |  | - | - | - | 326,151 | 940 | 5,977 | 104,319 | 6,914 | 10,133 | 10,105 | 46,841 | 621,576 |
| Valdese | 2,049,028 | - |  | - | - | - | 1,057,463 | 3,048 | 19,365 | 345,423 | 10,946 | 44,479 | 51,472 | 146,610 | 3,727,834 |
| Cabarrus |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Concord | 52,615,788 | 1,181,099 |  | - | 254,381 | - | 17,381,201 | 60,366 | 384,682 | 4,378,632 | 342,453 | 429,761 | 553,572 | 2,327,195 | 79,909,130 |
| Harrisburg | 3,346,957 | - |  | - | - | - | 1,915,030 | 10,919 | 70,076 | 622,029 | 51,843 | 45,289 | 125,939 | 422,207 | 6,610,289 |
| Kannapolis* | 25,256,835 | 595,028 |  | - | 5,090 | - | 9,327,782 | 31,652 | 201,816 | 2,032,293 | 133,843 | 181,416 | 330,473 | 1,301,140 | 39,397,368 |
| Locust** S | See Stanly County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Midland | 801,950 | 1,560 |  | - | - | - | 256,659 | 2,549 | 16,286 | 128,296 | 6,345 | 30,363 | 12,828 | 84,799 | 1,341,635 |
| Mount Pleasant | 723,461 | - |  | - | - | - | 235,669 | 1,223 | 7,805 | 80,722 | - | 16,226 | 19,012 | 50,117 | 1,134,236 |
| Caldwell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Blowing Rock** S | See Watauga County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cajah Mountain | - | - |  | - | - | - | 578,791 | 1,872 | - | 55,110 | 1,836 | 15,962 | 11,019 | - | 664,591 |
| Cedar Rock | 80,084 | - |  | - | - | - | 61,458 | 199 | - | 15,288 | - | 2,371 | 1,001 | 16,438 | 176,839 |
| Gamewell | - | - |  | - | - | - | 848,455 | 2,746 | - | 83,613 | 577 | 21,752 | 13,831 | - | 970,974 |
| Granite Falls | 1,883,917 | 505 |  | - | 43,974 | - | 980,511 | 3,174 | 20,149 | 221,576 | 14,180 | 35,157 | 34,966 | 148,584 | 3,386,693 |
| Hickory** S | See Catawba County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hudson | 1,249,275 | - |  | - | 250 | - | 828,190 | 2,684 | 17,083 | 167,724 | 10,164 | 31,563 | 36,476 | 120,967 | 2,464,375 |
| Lenoir | 13,106,911 | 995 |  | - | 5,403 | 80,638 | 3,768,969 | 12,199 | 77,421 | 1,962,487 | 60,299 | 234,172 | 131,863 | 561,379 | 20,002,736 |
| Rhodhiss** S | See Burke County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sawmills | 526,991 | - |  | - | - | - | 1,087,609 | 3,520 | - | 152,056 | 3,011 | 21,552 | 28,265 | 146,798 | 1,969,801 |
| Camden |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Elizabeth City** S | See Pasquotank County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State <br> street-aid <br> [Powell Bill <br> allocation] <br> $[\$]$ | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Municipal } \\ \text { property } \\ \text { tax } \\ \text { levies } \\ {[\$]} \\ \hline \end{gathered}$ | Taxes collected during fiscal year 2016-2017 according to tax type: |  |  |  |  | Municipal <br> share: local <br> government <br> sales taxes $\dagger$ <br> [\$] | $\begin{gathered} \text { Solid } \\ \text { waste } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Beer } \\ \text { and wine } \\ \text { excise } \\ \text { taxes } \\ \hline[\$] \\ \hline \end{gathered}$ | Sales tax: $7 \%$ Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity |  |  | $\begin{gathered} \text { Piped } \\ \text { natural gas } \end{gathered}$ | $\begin{gathered} \text { Telecommu- } \\ \text { nications } \end{gathered}$ | $\begin{gathered} \hline \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{gathered} \text { Gross } \\ \text { receipts } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Occupancy } \\ {[\$]} \end{gathered}$ |  |  |  | $\begin{gathered} \text { distribution } \dagger \\ \S 105-164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \dagger \\ \$ 105-164.44 \mathrm{~L} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44F } \\ {[\mathrm{S}]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \$ 105-164.44 \mathrm{I} \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
| Carteret |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Atlantic Beach | 2,628,412 | 560,509 |  | - | - | - |  | 1,081,090 | 1,026 | 6,501 | 304,866 | - | 31,466 | 84,643 | 58,235 | 4,756,749 |
| Beaufort | 3,103,893 | 125 |  | - | - | - | 1,129,091 | 2,878 | 18,321 | 295,282 | - | 35,754 | 27,067 | 121,510 | 4,733,921 |
| Bogue | 39,111 | - |  | - | - | - | 16,104 | - | 3,144 | 47,461 | - | 1,330 | 5,417 | 21,511 | 134,078 |
| Cape Carteret | 818,778 | 300 |  | - | - | - | 261,589 | 1,486 | 9,442 | 100,040 | 258 | 8,105 | 27,695 | 75,589 | 1,303,283 |
| Cedar Point | 238,781 | 630 |  | - | - | - | 97,959 | 975 | 6,202 | 68,267 | 1,399 | 14,311 | 26,485 | 35,043 | 490,052 |
| Emerald Isle | 4,289,179 | , |  | - | - | - | 1,889,894 | 2,589 | 16,420 | 457,368 | - | 33,441 | 108,962 | 148,985 | 6,946,838 |
| Indian Beach | 836,081 | - |  | - | - | - | 396,936 |  | 546 | 82,508 | - | 2,796 | 14,799 |  | 1,333,665 |
| Morehead City | 7,066,774 | 45 |  | - | 33,140 | - | 2,913,999 | 6,391 | 40,545 | 833,026 | 16,019 | 105,561 | 122,772 | 267,439 | 11,405,710 |
| Newport | 1,264,842 | - |  | - | - | - | 521,414 | 3,295 | 20,916 | 203,824 |  | 26,472 | 42,105 | 125,125 | 2,207,994 |
| Peletier | 44,807 | - |  | - | - | - | 17,811 | - | 2,967 | 29,852 | - | 5,567 | 5,840 | 18,964 | 125,808 |
| Pine Knoll Shores | 1,805,679 | 75 |  | - | - | - | 881,300 | 930 | 5,895 | 185,071 | - | 22,267 | 24,135 | 45,492 | 2,970,844 |
| Caswell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Milton | 41,286 | 779 |  | - | - | - | 23,506 | - | 749 | 6,503 | - | 1,126 | 594 | - | 74,543 |
| Yanceyville | 327,423 | - |  | - | - | - | 185,098 | 1,402 | 8,883 | 89,923 | 7,619 | 14,415 | 12,125 | 40,821 | 687,709 |
| Catawba |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Brookford | 93,593 | - |  | - | - | - | 95,983 | 255 | 1,620 | 10,255 | 773 | 1,214 | 3,457 | 14,813 | 221,963 |
| Catawba | 305,199 | - |  | - | - | - | 155,009 | 412 | 2,616 | 39,267 | 259 | 12,062 | 3,689 | 21,438 | 539,952 |
| Claremont | 1,966,042 | - |  | - | - | 1,241 | 371,956 | 991 | 6,311 | 362,780 | 6,887 | 31,078 | 32,937 | 44,450 | 2,824,673 |
| Conover | 5,155,783 | 1,935 |  | - | 702 | - | 2,136,344 | 5,686 | 36,105 | 762,720 | 39,153 | 94,997 | 61,805 | 249,500 | 8,544,730 |
| Hickory* | 27,054,945 | 198,189 |  | - | 161,557 | 1,927,878 | 10,370,799 | 27,602 | 175,213 | 3,035,826 | 198,858 | 451,282 | 388,528 | 1,191,612 | 45,182,289 |
| Long View* | 1,451,953 | 253 |  | - | - | - | 1,236,258 | 3,328 | 19,189 | 254,030 | 24,133 | 16,589 | 18,895 | 143,153 | 3,167,782 |
| Maiden* | 5,882,709 | - |  | - | - | - | 871,872 | 2,320 | 14,722 | 731,658 | 24,316 | 50,284 | 19,199 | 111,198 | 7,708,278 |
| Newton | 5,475,098 | 210 |  | - | 16,531 | - | 3,339,379 | 8,887 | 56,423 | 770,397 | 41,513 | 145,522 | 71,696 | 382,010 | 10,307,667 |
| Chatham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Cary** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Goldston | 57,082 | - |  | - | - | - | 73,727 | 192 | 1,217 | 10,146 | 1,515 | 3,045 | 874 | 11,655 | 159,451 |
| Pittsboro | 2,336,161 | 510 |  | - | - | - | 1,188,805 | 3,101 | 19,842 | 176,132 | 16,236 | 24,798 | 30,874 | 130,472 | 3,926,931 |
| Siler City | 2,109,381 | 5,655 |  | - | 660 | - | 2,261,009 | 5,882 | 37,401 | 341,779 | 18,498 | 43,250 | 32,873 | 226,228 | 5,082,616 |
| Cherokee |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Andrews | 593,676 | - |  | - | - | - | 541,601 | 1,236 | 7,879 | 86,276 | - | 17,398 | 5,172 | 54,602 | 1,307,840 |
| Murphy | 938,045 | - |  | - | - | - | 496,836 | 1,135 | 7,242 | 36,247 | - | 40,505 | 9,417 | 57,175 | 1,586,602 |
| Chowan |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Edenton | 1,919,508 | - |  | - | - | - | 692,365 | 3,294 | 20,851 | 349,993 | 10,955 | 47,639 | 24,439 | 135,584 | 3,204,628 |
| Clay |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hayesville | 97,853 | - |  | - | - | - | 39,972 | 244 | 1,572 | 22,586 | - | 18,974 | 1,226 | 12,278 | 194,705 |
| Cleveland |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belwood | - | - |  | - | - | - | - | - | - | 20,616 | - | 4,263 | 3,256 | - | 28,135 |
| Boiling Springs | 1,035,281 | - |  | - | - | 23,929 | 391,984 | 3,285 | - | 150,298 | 10,447 | 27,243 | 32,196 | 131,196 | 1,805,860 |
| Casar | 6,570 | - |  | - | - | - | 2,805 | - | 1,286 | 10,924 | - | 10,886 | - | - | 32,472 |
| Earl | 16,945 | - |  | - | - | - | 7,047 | 183 | 460 | 5,619 | - | 3,306 | 2,488 | 6,812 | 42,858 |
| Fallston | 20,780 | 65 |  | - | - | - | 8,948 | - | 2,638 | 26,708 | - | 8,672 | 3,474 | 18,742 | 90,026 |
| Grover | 135,374 | - |  | - | - | 3,041 | 58,120 | 488 | 3,087 | 22,151 | 1,475 | 19,754 | 2,344 | 23,561 | 269,394 |
| Kings Mountain* | 6,057,731 | 709 |  | - | - | 126,083 | 2,306,235 | 7,310 | 46,427 | 806,421 | 54,996 | 138,032 | 39,821 | 310,490 | 9,894,253 |
| Kingstown | 64,452 | - |  | - | - | - | 28,026 | 463 | - | 16,841 | - | 2,676 | 2,332 | 13,952 | 128,742 |
| Lattimore | 35,532 | - |  | - | - | - | 15,416 | 313 | - | 12,633 | - | 3,117 | 519 | 12,305 | 79,836 |
| Lawndale | 50,810 | - |  | - | - | - | 21,234 | , | 2,612 | 17,944 | - | 27,256 | 3,202 | 18,477 | 141,535 |
| Mooresboro |  | - |  | - | - | - |  | - | - | 8,740 | - | 18,175 | 1,092 |  | 28,007 |
| Patterson Springs | 30,431 | - |  | - | - | - | - | 424 | 2,685 | 14,171 | - | 1,664 | 1,928 | - | 51,304 |
| Polkville | 13,594 | - |  | - | - | - | 5,717 |  | 2,361 | 13,722 | - | 7,463 | 1,693 | 13,340 | 57,891 |
| Shelby | 10,175,088 | 7,150 |  | - | 31,104 | 235,867 | 3,851,729 | 13,711 | 86,972 | 1,251,538 | 145,971 | 384,951 | 175,692 | 600,090 | 16,959,862 |
| Waco | 27,729 |  |  | - | - | 位 | 11,655 | 220 | 1,394 | 7,743 | - | 4,691 | 636 | 11,824 | 65,893 |
| Columbus |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Boardman | 3,308 | - |  | - | - | - | 35,321 | - | - | 6,284 | - | 602 | - | 3,888 | 49,403 |
| Bolton | 113,638 | - |  | - | - | - | 158,372 | 473 | 3,002 | 22,040 | - | 3,141 | 972 | 32,520 | 334,158 |
| Brunswick | 88,488 | 55 |  | - | - | - | 257,393 | 768 | 4,877 | 17,770 | 4 | 4,212 | 3,128 | 25,079 | 401,775 |
| Cerro Gordo | 16,050 | . |  | - | - | - | 45,238 | 135 | - | 10,447 | - | 2,059 | 113 | 7,172 | 81,214 |
| Chadbourn | 518,743 | 725 |  | - | - | - | 412,865 | 1,232 | 7,818 | 91,593 | - | 14,421 | 10,348 | 62,586 | 1,120,331 |
| Fair Bluff | 271,297 | 40 |  | - | - | - | 213,145 | 636 | 4,032 | 48,262 | - | 7,193 | 3,202 | 40,048 | 587,855 |
| Lake Waccamaw | 539,816 | 83 |  | - | - | - | 336,877 | 1,004 | 6,350 | 74,015 | - | 9,866 | 5,068 | 46,022 | 1,019,100 |
| Sandyfield | 56,836 | - |  | - | - | - | 104,896 | - | - | 9,291 | - | 904 | 1,577 | 13,556 | 187,060 |
| Tabor City | 1,086,628 | 110 |  | - | - | - | 974,488 | 2,907 | 18,447 | 166,891 | 133 | 16,559 | 15,106 | 117,080 | 2,398,350 |
| Whiteville | 2,619,117 | 450 |  | - | - | - | 1,223,638 | 3,650 | 23,146 | 408,427 | 6,400 | 66,857 | 49,049 | 163,280 | 4,564,014 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State street-aid [Powell Bill allocation] [\$]$\qquad$ | $\begin{gathered} \text { Total } \\ {[\$]} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Municipal } \\ \text { property } \\ \text { tax } \\ \text { levies } \\ \text { [\$] } \\ \hline \end{gathered}$ | Taxes collected during <br> fiscal year 2016-2017 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 distribution $\dagger \dagger$ §105-164.44K <br> [\$] |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> §105-164.44L <br> $[\$]$ | Telecommunications distribution §105-164.44F [\$] | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{gathered} \text { Gross } \\ \text { receipts } \end{gathered}$ [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |
| Craven |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bridgeton | 287,853 | - |  | - |  | - | 141,679 | 316 | 2,005 | 33,398 | - | 5,636 | 3,374 | 15,641 | 489,901 |
| Cove City | 46,056 | - |  | - |  | - | 21,212 | - | 1,676 | 17,894 | - | 4,375 | 667 | 12,431 | 104,311 |
| Dover | 55,682 | - |  | - | - | - | 26,256 | 263 | 1,668 | 12,685 | - | 4,958 | 663 | 12,569 | 114,744 |
| Havelock | 5,083,652 | 1,960 |  | - | 20,335 | - | 2,399,254 | 13,745 | 86,937 | 954,757 | 3,498 | 112,013 | 97,898 | 475,091 | 9,249,140 |
| New Bern | 14,307,638 | 2,200 |  | - | 46,066 | - | 6,711,805 | 20,478 | 130,146 | 2,011,408 | 75,758 | 241,438 | 281,727 | 874,381 | 24,703,044 |
| River Bend | 868,951 | - |  | - | - | - | 438,300 | 2,089 | 13,245 | 118,213 | - | 14,322 | 58,867 | 88,049 | 1,602,036 |
| Trent Woods | 995,082 | - |  | - | - | - | 477,326 | - | 17,386 | 71,197 | 6,468 | 20,183 | 21,726 | 104,034 | 1,713,402 |
| Vanceboro | 286,394 | - |  | - | - | - | 135,375 | 679 | 4,305 | 46,900 | 465 | 12,034 | 4,056 | 32,794 | 523,003 |
| Cumberland |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eastover | 651,065 | - |  | - | - | - | 715,860 | - | 15,922 | 105,299 | 61 | 29,890 | 19,963 | 73,395 | 1,611,454 |
| Falcon* | 25,205 | - |  | - | - | - | 62,063 | 218 | 1,390 | 14,639 | 2,199 | 2,337 | 2,200 | 10,391 | 120,644 |
| Fayetteville | 68,830,032 | 1,322,700 |  | - | 698,234 | - | 40,662,417 | 142,413 | 904,062 | 9,756,047 | 408,044 | 1,229,910 | 2,190,937 | 5,344,397 | 131,489,192 |
| Godwin | 20,691 | - |  | - | - | - | 26,909 | - | 598 | 4,995 | 2 | 3,209 | - | 4,376 | 60,780 |
| Hope Mills | 5,182,293 | 630 |  | - | - | - | 3,216,606 | 11,268 | 71,566 | 616,561 | 6,678 | 65,491 | 198,892 | 425,392 | 9,795,377 |
| Linden | 30,274 | - |  | - | - | - | 24,635 | 86 | 546 | 4,982 | - | 3,343 | 1,604 | 4,964 | 70,433 |
| Spring Lake | 3,218,952 | 45,879 |  | - | - | - | 2,300,785 | 8,058 | 51,157 | 390,632 | - | 64,906 | 93,063 | 280,314 | 6,453,746 |
| Stedman | 312,837 | 4,840 |  | - | - | - | 210,511 | 738 | - | 42,948 | - | 6,949 | 12,736 | 30,758 | 622,317 |
| Wade | 106,715 |  |  | - | - | - | 108,087 | - | 2,404 | 16,566 | 16 | 5,745 | 4,448 | 16,965 | 260,947 |
| Currituck | No incorporated towns |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dare |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Duck | 3,384,332 | - |  | - | - | - | 1,413,071 | 270 | 1,715 | 357,179 | - | 3,215 | 28,389 | - | 5,188,171 |
| Kill Devil Hills | 8,129,113 | 1,303 |  | - |  | - | 2,778,085 | 4,901 | 31,163 | 729,888 | 3,910 | 63,546 | 190,182 | 243,872 | 12,175,963 |
| Kitty Hawk | 4,012,758 | - |  | - |  | - | 1,455,329 | 2,394 | 15,229 | 397,614 | 1,801 | 27,139 | 112,420 | 106,118 | 6,130,803 |
| Manteo | 2,083,600 | 6,444 |  | - |  | - | 671,130 | 1,063 | 6,770 | 198,577 | - | 17,787 | 92,067 | 34,323 | 3,111,761 |
| Nags Head | 7,134,641 | 3,124 |  | - | - | - | 2,326,325 | 2,029 | 12,894 | 636,239 | 4,011 | 37,578 | 175,542 | 119,263 | 10,451,645 |
| Southern Shores | 2,990,962 | - |  | - | - | - | 963,287 | 2,010 | 12,786 | 259,389 | 503 | 24,875 | 96,014 | 119,139 | 4,468,965 |
| Davidson |  |  |  | - | - |  |  |  |  |  |  |  |  |  |  |
| Denton | 746,509 | - |  | - | - | - | 363,900 | 1,100 | 6,982 | 74,872 | - | 12,224 | 12,507 | 52,955 | 1,271,048 |
| High Point** | See Guilford County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lexington | 10,062,098 | - |  | - | - | 320,251 | 4,187,225 | 12,656 | 80,267 | 1,874,854 | 156,717 | 184,430 | 127,249 | 571,184 | 17,576,932 |
| Midway | 185,244 | - |  | - | - | - | 1,080,084 | 3,267 | 20,760 | 121,044 | 3,372 | 38,946 | 16,452 | - | 1,469,169 |
| Thomasville* | 10,753,985 | 17,015 |  | - | - | 150,002 | 6,120,676 | 18,508 | 117,503 | 1,434,044 | 55,756 | 148,289 | 212,178 | 701,205 | 19,729,160 |
| Wallburg | 137,740 | - |  | - | - | - | 703,995 | 2,130 | 13,535 | 41,562 | 864 | 25,386 | 10,724 | - | 935,936 |
| Davie |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bermuda Run | 821,560 | 502,305 |  | - | - | 71,026 | 264,537 | 1,777 | 11,305 | 138,772 | 6,664 | 21,173 | 41,478 | 62,337 | 1,942,933 |
| Cooleemee | 153,556 | 62,380 |  | - | - | - | 51,067 | 661 | 4,201 | 34,926 | 3,241 | 9,482 | 3,331 | 28,154 | 351,000 |
| Mocksville | 2,637,975 | - |  | - | 510 | 48,828 | 836,641 | 3,688 | 23,484 | 393,023 | 26,547 | 37,882 | 21,221 | 160,698 | 4,190,497 |
| Duplin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beulaville | 455,618 | 120 |  | - | - | - | 324,904 | 911 | 5,768 | 75,882 | - | 9,598 | 7,429 | 44,801 | 925,030 |
| Calypso | 94,617 | - |  | - | - | - | 135,234 | 379 | - | 44,761 | - | 2,585 | 1,907 | 20,413 | 299,895 |
| Faison* | 284,063 | 190 |  | - | - | - | 241,051 | 675 | 4,275 | 65,457 | 258 | 6,854 | 992 | 32,898 | 636,713 |
| Greenevers | 57,938 | - |  | - | - | - | 158,966 | - | 2,810 | 10,436 | - | 2,640 | 2,241 | 18,855 | 253,886 |
| Harrells** | See Sampson County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kenansville | 377,668 | - |  | - | - | - | 199,521 | 558 | 3,539 | 80,158 | 9,592 | 10,655 | 2,484 | 32,698 | 716,872 |
| Magnolia | 184,029 | 2,753 |  | - | - | - | 235,031 | 658 | 2,665 | 27,333 | - | 5,014 | 1,526 | 34,823 | 493,833 |
| Mount Olive** | See Wayne County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Rose Hill | 523,020 | 1,150 |  | - | - | - | 408,632 | 1,144 | 7,222 | 61,966 | 15 | 11,684 | 6,279 | 54,328 | 1,075,441 |
| Teachey | 112,990 | - |  | - | - | - | 93,220 | 261 | - | 11,279 | - | 2,292 | 1,409 | 13,608 | 235,058 |
| Wallace* | 1,538,070 | 410 |  | - | - | - | 964,228 | 2,697 | 17,065 | 198,542 | 602 | 26,226 | 20,640 | 115,347 | 2,883,828 |
| Warsaw | 1,211,661 | 280 |  | - | 435 | - | 747,951 | 2,093 | 13,249 | 155,858 | 851 | 20,733 | 9,275 | 92,929 | 2,255,314 |
| Durham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Chapel Hill** | See Orange County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Durham* | 168,776,870 | 8,233 |  | - | 3,026,269 | - | 61,452,681 | 173,649 | 1,106,194 | 14,390,707 | 891,755 | 1,677,820 | 2,230,422 | 6,293,671 | 260,028,271 |
| Morrisville** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Raleigh** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State <br> street-aid <br> [Powell Bill <br> allocation] <br> [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2016-2017 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ <br> [\$] | Solid <br> waste disposal tax [\$] | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | $\begin{gathered} \text { Electricity } \\ \text { distribution } \dagger \\ \$ 105-164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> $\$ 105-164.44 \mathrm{~L}$ <br> $[\$]$ | Telecommu- <br> nications <br> distribution <br> §105-164.44F <br> $[\$]$ | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{gathered} \text { Gross } \\ \text { receipts } \\ {[\$]} \\ \hline \end{gathered}$ | Occupancy <br> [\$] |  |  |  |  |  |  |  |  |
| Edgecombe |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Conetoe | 25,803 | - |  | - | - | - | 53,964 | 189 | 1,195 | 9,024 | - | 1,958 | 856 | 9,384 | 102,375 |
| Leggett | 9,879 | - |  | - | - | - | 11,350 | - | 251 | 2,741 | - | 1,028 | - | - | 25,249 |
| Macclesfield | 69,265 | - |  | - |  | - | 87,494 | 307 | 1,936 | 3,105 | 635 | 6,591 | 1,012 | 14,157 | 184,501 |
| Pinetops | 191,756 | - |  | - | - | - | 252,688 | 885 | 5,592 | 8,051 | - | 14,819 | 4,813 | 44,297 | 522,901 |
| Princeville | 229,428 | - |  | - | - | - | 424,182 | 1,488 | 9,434 | 27,963 | - | 13,879 | 7,957 | 59,462 | 773,792 |
| Rocky Mount** | See Nash County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sharpsburg** | See Nash County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Speed | 14,151 | - |  | - | - | - | 15,569 | 55 | 347 | 1,778 | - | 1,152 | - | 3,241 | 36,292 |
| Tarboro | 3,667,615 | 2,269 |  | - | 6,399 | - | 2,126,024 | 7,446 | 47,025 | 743,715 | 59,445 | 110,504 | 167,071 | 312,420 | 7,249,933 |
| Whitakers** | See Nash County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Forsyth |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bethania | 104,484 | - |  | - | - | - | 34,780 | 221 | 1,399 | 16,310 | 2 | 1,207 | 2,435 | 7,065 | 167,903 |
| Clemmons | 2,526,820 | - |  | - | 3,582 | - | 803,825 | 13,380 | 84,915 | 704,669 | 45,675 | 80,827 | 189,989 | 519,021 | 4,972,702 |
| High Point** | See Guilford County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kernersville* | 16,207,704 | 17,730 |  | - | 78,337 | 169,762 | 5,198,244 | 16,800 | 107,112 | 1,415,267 | 92,325 | 180,715 | 244,773 | 646,848 | 24,375,616 |
| King** | See Stokes County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lewisville | 2,385,607 | - |  | - | - | - | 766,340 | 8,945 | 56,826 | 427,396 | 18,750 | 41,642 | 148,610 | 351,926 | 4,206,043 |
| Rural Hall | 1,263,606 | - |  | - | - | - | 402,532 | 2,112 | 13,383 | 178,439 | 14,407 | 17,482 | 23,065 | 85,205 | 2,000,232 |
| Tobaccoville* | 99,668 | - |  | - | - | - | 32,213 | 1,716 | 10,866 | 73,735 | 446 | 7,913 | 11,909 | 50,965 | 289,431 |
| Walkertown | 895,812 | - |  | - | - | - | 280,721 | 3,454 | 21,879 | 254,177 | 14,671 | 21,795 | 37,700 | 127,246 | 1,657,455 |
| Winston-Salem | 130,951,794 | 11,282 |  | - | 367,339 | - | 41,185,770 | 163,992 | 1,042,117 | 13,329,176 | 862,091 | 1,915,819 | 2,170,118 | 6,455,660 | 198,455,158 |
| Franklin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bunn | 176,086 | - |  | - | - | - | 65,321 | 237 | 1,503 | 23,633 | - | 3,463 | 1,191 | 15,881 | 287,315 |
| Centerville | - | - |  | - | - | - |  | - | - | - | - | - | - | - | - |
| Franklinton | 759,350 | - |  | - | - | - | 290,451 | 1,394 | 8,857 | 85,258 | 4,667 | 15,167 | 12,263 | 63,237 | 1,240,644 |
| Louisburg | 1,230,393 | - |  | - | - | - | 503,879 | 2,296 | 14,583 | 252,920 | 9,304 | 31,168 | 18,606 | 93,990 | 2,157,139 |
| Wake Forest** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Youngsville | 1,087,582 | 86,959 |  | - | - | - | 401,787 | 913 | 5,839 | 86,780 | 2,568 | 9,330 | 10,014 | 38,300 | 1,730,071 |
| Gaston |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Belmont | 6,441,194 | 167,870 |  | - | 28,664 | 97,335 | 2,268,600 | 7,543 | 47,977 | 651,458 | 47,946 | 97,326 | 98,571 | 307,521 | 10,262,006 |
| Bessemer City | 1,599,709 | - |  | - | - | - | 577,317 | 3,709 | 23,558 | 335,590 | 17,148 | 59,034 | 36,040 | 166,770 | 2,818,874 |
| Cherryville | 1,731,649 | - |  | - | - | - | 627,843 | 4,027 | 25,637 | 222,102 | 41,957 | 74,627 | 41,351 | 186,426 | 2,955,618 |
| Cramerton | 2,340,236 | - |  | - | - | - | 852,764 | 3,356 | 21,414 | 199,010 | 18,122 | 17,887 | 43,210 | 123,942 | 3,619,940 |
| Dallas | 1,183,988 | 25,251 |  | - | - | - | 426,872 | 3,260 | 20,751 | 150,631 | 17,396 | 52,164 | 16,844 | 131,952 | 2,029,110 |
| Gastonia | 30,816,344 | 1,546,462 |  | - | 112,953 | 654,002 | 11,215,848 | 50,712 | 322,303 | 3,504,866 | 289,840 | 746,322 | 511,021 | 2,030,347 | 51,801,019 |
| High Shoals | 113,782 | 17,134 |  | - | - | - | 42,775 | 482 | - | 19,023 | - | 3,941 | 1,959 | 19,278 | 218,375 |
| Kings Mountain** See Cleveland County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lowell | 1,193,209 | - |  | - | 14,363 | - | 436,880 | 2,538 | 16,169 | 132,518 | 13,429 | 25,879 | 28,457 | 94,291 | 1,957,733 |
| McAdenville | 399,646 | 715 |  | - | - | - | 130,057 | 463 | 2,945 | 257,433 | 2,780 | 5,966 | 4,913 | 17,714 | 822,633 |
| Mount Holly | 6,951,161 | - |  | - | - | 76,627 | 2,477,414 | 10,226 | 65,147 | 752,133 | 64,343 | 91,140 | 121,780 | 407,662 | 11,017,633 |
| Ranlo | 833,848 | - |  | - | - | - | 306,267 | 2,417 | 15,372 | 164,929 | 12,116 | 13,583 | 20,313 | 96,907 | 1,465,752 |
| Spencer Mountain | - | - |  | - | - | - | - | - | - | 205 | 45 | 521 | - | - | 771 |
| Stanley | 1,483,239 | - |  | - | - | - | 544,034 | 2,524 | 16,069 | 138,698 | 12,357 | 48,678 | 12,707 | 105,758 | 2,364,064 |
| Gates |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Gatesville | 63,768 | - |  | - | - | - | 84,437 | - | 1,373 | 12,144 | 903 | 3,850 | - | 9,065 | 175,540 |
| Graham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fontana Dam | 8,879 | - |  | - | - | 80,281 | 2,543 | 15 | - | 315 | - | 181 | 11 | 5,463 | 97,687 |
| Lake Santeetlah | 190,106 | - |  | - | - | - | 74,878 | 29 | - | 13,458 | - | 606 | - | 8,598 | 287,674 |
| Robbinsville | 335,310 | - |  | - | - | 21,393 | 132,156 | 411 | - | 86,934 | - | 17,082 | 528 | 17,089 | 610,904 |
| Granville |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Butner | 2,160,051 | - |  | - | - | - | 1,741,055 | 5,365 | 34,130 | 384,128 | 7,139 | 63,941 | 8,824 | 183,939 | 4,588,572 |
| Creedmoor | 1,999,146 | 37,733 |  | - | - | - | 995,925 | 3,074 | 19,629 | 198,673 | 4,101 | 70,618 | 89,524 | 116,798 | 3,535,221 |
| Oxford | 3,757,231 | 702 |  | - | - | - | 1,892,784 | 5,832 | 37,089 | 508,744 | 35,611 | 63,515 | 65,575 | 235,345 | 6,602,427 |
| Stem | 263,142 | - |  | - | - | - | 126,759 | - | 2,547 | 20,945 | 706 | 2,958 | 1,978 | 18,901 | 437,935 |
| Stovall | 83,941 | 30 |  | - | - | - | 94,121 | 290 | 1,845 | 12,200 | - | 2,365 | 1,460 | 14,048 | 210,300 |
| Greene |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hookerton | 71,836 | - |  | - | - | - | 40,773 | 277 | 1,759 | 22,842 | - | 3,587 | 81,848 | 13,246 | 236,166 |
| Snow Hill | 378,813 | - |  | - | - | - | 209,749 | 1,117 | 7,173 | 72,593 | 5,484 | 21,205 | 85,733 | 48,887 | 830,754 |
| Walstonburg | 56,547 | - |  | - | - | - | 31,062 | 148 | 940 | 2,277 | - | 1,247 | 81,300 | 7,614 | 181,135 |



| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State <br> street-aid <br> [Powell Bill <br> allocation] <br> [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Municipal } \\ \text { property } \\ \text { tax } \\ \text { levies } \\ {[\$]} \\ \hline \end{gathered}$ | Taxes collected during <br> fiscal year 2016-2017 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 distribution $\dagger \dagger$ §105-164.44K [\$] |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> $\$ 105-164.44 \mathrm{~L}$ <br> $[\$]$ | Telecommu- <br> nications <br> distribution <br> §105-164.44F <br> $[\$]$ | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | License [\$] | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{aligned} & \text { Gross } \\ & \text { receipts } \end{aligned}$ $[\$]$ | Occupancy <br> [\$] |  |  |  |  |  |  |  |  |
| Jackson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dillsboro | 107,662 | - |  | - | - | - | 41,111 | - | 1,009 | 17,953 |  | 5,816 | 1,784 | 6,117 | 181,452 |
| Forest Hills | 43,006 | - |  | - | - | - | 17,826 | - | 1,637 | 1,751 | - | 3,057 | 1,284 | 12,382 | 80,942 |
| Highlands** | See Macon County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sylva | 1,811,187 | 1,115 |  | - | 19,364 | - | 703,642 | 1,862 | 11,881 | 295,162 | 8,109 | 48,225 | 15,233 | 72,350 | 2,988,130 |
| Webster | 27,742 | - |  | - | - | - | 11,147 | - | 1,629 | 24,448 | 515 | 3,611 | 1,287 | - | 70,378 |
| Johnston |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Archer Lodge | 587,636 | - |  | - | - | - | 166,673 | - | 20,916 | 105,203 | - | 39,045 | 66,819 | - | 986,292 |
| Benson** | 1,686,361 | - |  | - | - | 12,633 | 690,892 | 2,367 | 15,077 | 338,991 | 8,029 | 24,378 | 18,424 | 103,754 | 2,900,907 |
| Clayton* | 10,699,503 | - |  | - | - | - | 4,058,933 | 13,157 | 84,144 | 971,403 | 45,858 | 56,803 | 238,942 | 514,660 | 16,683,403 |
| Four Oaks | 810,431 | 2,655 |  | - | - | - | 316,542 | 1,387 | 8,831 | 93,799 | - | 12,040 | 6,983 | 62,130 | 1,314,797 |
| Kenly* | 816,469 | - |  | - | - | 27,781 | 315,358 | 936 | 5,956 | 82,917 | - | 12,973 | 3,674 | 43,632 | 1,309,696 |
| Micro | 119,366 | - |  | - | - |  | 45,819 | 315 | 2,005 | 19,499 | - | 2,207 | 855 | 13,438 | 203,504 |
| Pine Level | 506,039 | - |  | - | - | - | 198,297 | 1,239 | 7,892 | 64,770 | 27 | 7,670 | 5,846 | 52,361 | 844,141 |
| Princeton | 422,935 | - |  | - | - | - | 166,984 | 845 | 5,379 | 67,067 | - | 10,338 | 951 | 38,059 | 712,558 |
| Selma | 2,337,163 | - |  | - | - | 117,347 | 914,402 | 4,345 | 27,750 | 321,624 | 8,241 | 45,130 | 25,944 | 167,474 | 3,969,420 |
| Smithfield | 6,217,177 | 1,832 |  | - | - | 245,512 | 2,508,882 | 7,651 | 48,675 | 831,248 | 41,398 | 114,636 | 99,022 | 323,144 | 10,439,175 |
| Wilson's Mills | 678,358 | - |  | - | - | - | 257,218 | - | 11,123 | 60,017 | 576 | 837 | 8,772 | 65,683 | 1,082,585 |
| Zebulon** | See Wake County |  |  |  |  |  |  |  |  |  |  |  |  | - |  |
| Jones |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Maysville | 242,860 | - |  | - | - | - | 99,609 | 721 | 4,570 | 38,125 | - | 5,020 | 7,507 | 34,491 | 432,903 |
| Pollocksville | 76,188 | - |  | - | - | - | 29,650 | - | 1,447 | 12,553 | 556 | 3,289 | 2,390 | 12,075 | 138,148 |
| Trenton | 66,299 | - |  | - | - | - | 26,435 | 217 | 1,377 | 15,624 | 527 | 4,152 | 1,092 | 9,959 | 125,683 |
| Lee |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Broadway* | 432,336 | - |  | - | - | - | 148,980 | 871 | 5,527 | 53,504 | - | 8,539 | 5,849 | 38,345 | 693,949 |
| Sanford | 15,385,790 | 2,570 |  | - | - | - | 5,373,934 | 19,907 | 63,382 | 1,815,391 | 81,608 | 162,950 | 187,557 | 801,200 | 23,894,288 |
| Lenoir |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Grifton** | See Pitt County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Kinston | 9,595,629 | 147,132 |  | - | 53,563 | 224,504 | 3,986,154 | 14,170 | 89,536 | 1,772,420 | 95,699 | 274,669 | 152,197 | 597,459 | 17,003,134 |
| La Grange | 705,420 | - |  | - | - | - | 255,480 | 1,901 | 12,015 | 111,497 | - | 25,690 | 26,481 | 90,672 | 1,229,156 |
| Pink Hill | 204,920 | - |  | - | - | - | 80,760 | 369 | 2,356 | 27,969 | - | 8,288 | 853 | 20,020 | 345,536 |
| Lincoln |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lincolnton | 4,752,846 | 132,800 |  | - | 27,376 | 115,543 | 3,102,621 | 7,250 | 46,076 | 562,124 | 56,921 | 230,609 | 45,887 | 309,837 | 9,389,889 |
| Maiden** | See Catawba County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Macon |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Franklin | 1,964,877 | 1,200 |  | - | 25,947 | 137,837 | 746,191 | - | 17,745 | 322,051 | 11,394 | 110,113 | 29,154 | 130,080 | 3,496,589 |
| Highlands* | 2,875,185 | 1,415 |  | - | - | - | 1,086,363 | 636 | 4,041 | 202,475 | - | 37,799 | 29,734 | 54,231 | 4,291,879 |
| Madison |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hot Springs | 241,908 | - |  | - | - | - | 141,942 | 396 | 2,521 | 29,773 | - | 4,936 | 1,993 | 23,042 | 446,511 |
| Mars Hill | 566,883 | - |  | - | - | - | 534,135 | 1,488 | 9,424 | 103,830 | 7,528 | 23,092 | 6,913 | 59,594 | 1,312,887 |
| Marshall | 457,112 | - |  | - | - | - | 224,201 | 627 | 3,993 | 97,240 | - | 37,866 | 3,121 | 22,708 | 846,868 |
| Martin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bear Grass | 14,055 | - |  | - | - | - | 6,171 | - | 316 | 4,303 | - | 1,323 | 258 | 2,567 | 28,993 |
| Everetts | 30,158 | - |  | - | - | - | 12,697 | - | 684 | 6,616 | - | 1,937 | - | 5,486 | 57,578 |
| Hamilton | 70,512 | - |  | - | - | - | 28,250 | 270 | 1,711 | 228,280 | 537 | 3,140 | 1,182 | 13,837 | 347,719 |
| Hassell | 6,889 | - |  | - | - | - | 2,649 | - | 364 | 4,770 | - | 758 | - | 4,390 | 19,820 |
| Jamesville | 135,178 | 30 |  | - | - | - | 55,898 | 326 | 2,066 | 17,118 | 507 | 8,952 | 2,143 | 15,660 | 237,878 |
| Oak City | 74,722 | - |  | - | - | - | 29,073 | - | 1,317 | 10,468 | 1 | 3,243 | 1,819 | 12,792 | 133,435 |
| Parmele | 65,840 | - |  | - | - | - | 26,224 | 186 | 1,178 | 7,579 | - | 1,918 | - | 9,111 | 112,034 |
| Robersonville | 623,093 | 6,583 |  | - | - | - | 225,104 | 981 | 6,215 | 94,845 | 4,317 | 19,948 | 10,281 | 55,305 | 1,046,672 |
| Williamston | 2,854,248 | 425 |  | - | 11,383 | - | 1,135,195 | 3,787 | 24,004 | 308,386 | 2,995 | 69,839 | 40,353 | 171,003 | 4,621,618 |
| McDowell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Marion | 2,454,161 | 35,784 |  | - | - | - | 1,368,866 | 5,504 | 34,823 | 408,143 | 12,239 | 131,981 | 62,943 | 218,091 | 4,732,536 |
| Old Fort | 360,344 | - |  | - | - | - | 205,227 | 616 | - | 122,877 | 1,132 | 19,976 | 6,360 | 29,671 | 746,204 |
| Mecklenburg |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Charlotte | 460,432,026 | 20,831,338 |  | - | 15,908,318 | - | 165,854,961 | 564,945 | 3,596,072 | 42,676,733 | 3,077,734 | 6,963,025 | 7,743,045 | 20,503,234 | 748,151,430 |
| Cornelius | 13,654,682 | - |  | - | 74,892 | - | 3,617,802 | 20,498 | 130,835 | 1,253,794 | 125,416 | 169,679 | 259,840 | 762,256 | 20,069,692 |
| Davidson* | 6,985,367 | 183,817 |  | - | - | - | 1,794,728 | 8,785 | 55,964 | 607,908 | 59,629 | 91,546 | 135,850 | 332,212 | 10,255,806 |
| Huntersville | 20,942,840 | - |  | - | 37,833 | - | 8,393,233 | 38,767 | 247,510 | 2,256,636 | 230,301 | 262,762 | 578,969 | 1,467,930 | 34,456,781 |
| Matthews | 11,932,481 | 617,771 |  | - | - | - | 3,143,907 | 20,983 | 133,615 | 1,313,673 | 125,401 | 266,265 | 211,238 | 772,816 | 18,538,150 |
| Mint Hill* | 6,927,834 | - |  | - | - | - | 1,834,430 | 18,169 | 115,856 | 830,394 | 82,684 | 73,864 | 247,142 | 702,732 | 10,833,105 |
| Pineville | 6,589,681 | - |  | - | - | - | 1,582,299 | 6,034 | 38,431 | 876,170 | 51,545 | 65,830 | 45,863 | 201,760 | 9,457,613 |
| Stallings** | See Union County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Weddington** | See Union County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State street-aid [Powell Bill allocation] [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Municipal } \\ \text { property } \\ \text { tax } \\ \text { levies } \\ {[\$]} \\ \hline \end{gathered}$ | Taxes collected during <br> fiscal year 2016-2017 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 |  |  | $\begin{gathered} \text { Piped } \\ \text { natural gas } \end{gathered}$ | Telecommunications | Video programming |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Gross } \\ \text { receipts } \end{gathered}$ $[\$]$ | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  | $\begin{gathered} \text { distribution } \dagger \dagger \\ \S 105-164.44 \mathrm{~K} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { distribution } \dagger \dagger \\ \$ 105-164.44 \mathrm{~L} \\ {[\$]} \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44F } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.441 } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
| Mitchell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bakersville | 125,595 | - | - | - |  |  | 55,321 | 321 | - | 24,889 | 696 | 12,077 | 4,837 | 14,792 | 238,528 |
| Spruce Pine | 1,131,515 | 180 | - | - | - | 496,403 | 1,524 | 9,680 | 239,060 | 6,260 | 27,239 | 21,390 | 83,566 | 2,016,819 |
| Montgomery |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Biscoe | 778,116 | - | - | - | - | 411,635 | 1,160 | 7,355 | 226,332 | - | 9,194 | 5,843 | 52,475 | 1,492,110 |
| Candor* | 475,703 | - | - | - | - | 202,952 | 572 | 3,625 | 97,529 | - | 8,274 | 2,602 | 28,219 | 819,475 |
| Mount Gilead | 551,898 | - | - | - | - | 271,571 | 766 | 4,855 | 56,110 | 2,241 | 17,221 | 6,872 | 39,512 | 951,046 |
| Star | 289,533 | - | - | - | - | 212,318 | 600 | 3,842 | 30,339 | - | 5,647 | 3,003 | 31,512 | 576,794 |
| Troy | 1,062,614 | - | - | - | - | 786,939 | 2,213 | 13,955 | 256,185 | - | 35,112 | 7,236 | 92,212 | 2,256,467 |
| Moore |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Aberdeen | 3,990,446 | 823 | - | 8,583 |  | 1,883,203 | 5,131 | 32,762 | 428,609 | 15,726 | 24,131 | 116,086 | 223,593 | 6,729,093 |
| Cameron | 104,718 | - | - | - | - | 81,727 | 223 | 1,429 | 12,149 | - | 3,019 | 1,123 | 10,201 | 214,589 |
| Candor** S | ontgomery Cour |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Carthage | 1,172,233 | 12,018 | - | 952 | - | 585,296 | 1,593 | 10,140 | 157,815 | - | 15,457 | 12,412 | 77,798 | 2,045,713 |
| Foxfire Village | 637,509 | - | - | - | - | 260,438 | - | 4,535 | 54,263 | - | 3,884 | 25,692 | 43,016 | 1,029,336 |
| Pinebluff | 425,423 | 370 | - | - | - | 361,691 | 985 | 6,276 | 62,891 | - | 6,492 | 15,215 | 54,449 | 933,791 |
| Pinehurst | 10,119,870 | 2,180 | - | - | - | 4,105,723 | 11,179 | 71,258 | 979,056 | 17,495 | 88,306 | 295,095 | 498,958 | 16,189,120 |
| Robbins | 390,873 | - | - | - | - | 287,668 | 783 | 4,977 | 49,879 | - | 8,518 | 1,060 | 35,289 | 779,046 |
| Southern Pines | 9,652,682 | 2,315 | - | 46,925 | - | 3,431,234 | 9,344 | 59,581 | 897,278 | 41,135 | 110,976 | 161,205 | 405,234 | 14,817,909 |
| Taylortown | 486,727 | - | - | - | - | 188,261 | 512 | 3,257 | 33,823 | 281 | 5,079 | 2,578 | 23,226 | 743,746 |
| Vass | 381,683 | - | - | - | - | 192,193 | 523 | 3,335 | 43,723 | - | 9,232 | 5,963 | 30,031 | 666,683 |
| Whispering Pines | 1,903,581 | - | - | - | - | 834,412 | 2,273 | 14,514 | 166,902 | - | 13,527 | 40,043 | 120,889 | 3,096,141 |
| Nash |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bailey | 212,130 | 168 | - | - | - | 119,482 | 371 | 2,352 | 32,182 | - | 8,865 | 20,874 | 18,023 | 414,447 |
| Castalia | 30,331 | 1,131 | - | - | - | 56,039 | 174 | 1,104 | 8,475 | - | 2,355 | 448 | 8,352 | 108,409 |
| Dortches | - | - | - | - | - | 216,457 | - | 4,271 | 21,128 | - | 2,216 | 631 | - | 244,703 |
| Middlesex | 312,023 | 80 | - | - | - | 177,248 | 551 | 3,508 | 33,509 | - | 5,428 | 656 | 26,241 | 559,244 |
| Momeyer | 15,633 | - | - | - | - | 47,468 | - | 936 | 6,275 | - | 2,451 | 743 | - | 73,505 |
| Nashville | 2,296,575 | - | - | - | - | 1,155,030 | 3,583 | 22,657 | 261,498 | - | 37,093 | 73,479 | 149,307 | 3,999,223 |
| Red Oak | - | - | - | - | - | 770,479 | - | 15,229 | 91,254 | - | 7,278 | 12,767 | - | 897,007 |
| Rocky Mount* | 25,225,075 | 759,426 | - | - | - | 11,673,190 | 37,504 | 237,583 | 3,257,680 | 337,210 | 557,957 | 481,349 | 1,548,087 | 44,115,062 |
| Sharpsburg* | 364,847 |  | - | - | - | 328,089 | 1,333 | 8,446 | 65,450 | 2,089 | 14,976 | 10,918 | 55,875 | 852,022 |
| Spring Hope | 549,932 | 105 | - | - | - | 289,796 | 900 | 5,709 | 75,015 | - | 11,727 | 10,953 | 39,956 | 984,094 |
| Whitakers* | 268,095 | 437 | - | - | - | 146,474 | 484 | 3,067 | 33,696 | 2,631 | 6,845 | 3,324 | 23,114 | 488,167 |
| New Hanover |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Carolina Beach | 4,332,055 | 2,060 | - | - | 1,127,791 | 1,481,237 | 4,099 | 26,053 | 448,720 | - | 45,521 | 96,336 | 186,988 | 7,750,860 |
| Kure Beach | 2,514,950 | 7,680 | - | - | 476,465 | 862,789 | 1,492 | 9,498 | 183,884 | - | 11,896 | 36,522 | 65,268 | 4,170,445 |
| Wilmington | 72,245,997 | 417,004 | - | 313,484 | 3,613,516 | 24,316,628 | 79,771 | 507,863 | 7,042,202 | 211,585 | 995,188 | 1,404,781 | 2,958,848 | 114,106,868 |
| Wrightsville Beach | 3,395,191 | 74,897 | - | - | 1,284,653 | 1,216,065 | 1,713 | 10,867 | 314,622 | - | 37,807 | 63,698 | 67,881 | 6,467,393 |
| Northampton |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Conway | 252,318 | - | - | - | - | 184,193 | - | 3,586 | 75,961 | 1 | 6,123 | 1,217 | 23,698 | 547,098 |
| Garysburg | 182,793 | 6,954 | - | - | - | 224,550 | - | 4,362 | 22,910 | - | 7,661 | 8,862 | 33,554 | 491,646 |
| Gaston | 234,664 | 4,036 | - | - | - | 248,288 | - | 4,825 | 46,934 | - | 11,743 | 13,212 | 39,843 | 603,544 |
| Jackson | 187,964 | 3,105 | - | - | - | 106,990 | - | 2,079 | 32,956 | - | 4,867 | 1,675 | 16,060 | 355,695 |
| Lasker | 9,873 | - | - | - | - | 26,694 | - | 520 | 4,025 | - | 742 | 413 | 3,906 | 46,172 |
| Rich Square | 292,754 | 725 | - | - | - | 205,001 | - | 3,963 | 51,505 | - | 7,989 | 3,854 | 30,529 | 596,321 |
| Seaboard | 121,651 | - | - | - | - | 132,946 | - | 2,586 | 22,583 | - | 4,156 | 6,202 | 18,950 | 309,074 |
| Severn | 252,528 | - | - | - | - | 59,599 | - | 1,161 | 43,956 | - | 1,386 | 861 | 8,950 | 368,441 |
| Woodland | 166,885 | 120 | - | - | - | 168,657 | - | 3,279 | 28,482 | - | 4,377 | 4,832 | 24,006 | 400,638 |
| Onslow |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Holly Ridge | 1,251,565 | 50 | - | - | - | 601,185 | 1,069 | 6,813 | 120,384 | - | 6,073 | 14,089 | 56,052 | 2,057,280 |
| Jacksonville | 23,575,245 | 6,963 | - | 190,456 | 894,951 | 12,068,707 | 51,988 | 328,068 | 2,769,328 | 35,637 | 425,204 | 429,467 | 1,756,435 | 42,532,450 |
| North Topsail Beach | 3,256,533 | 125 | - | - | 1,006,614 | 1,660,680 | 524 | 3,326 | 242,905 | - | 11,202 | 44,640 | 26,492 | 6,253,041 |
| Richlands | 584,971 | - | - | - | - | 301,339 | 1,221 | 7,753 | 102,534 | - | 11,586 | 21,217 | 53,216 | 1,083,836 |
| Surf City** | ender County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Swansboro | 1,556,412 | 749 | - | - | 56,949 | 784,325 | 2,011 | 12,769 | 191,695 | - | 16,664 | 26,533 | 82,382 | 2,730,490 |
| Orange |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Carrboro | 14,219,075 | 569,341 | - | - | 189,338 | 4,478,959 | 14,022 | 88,934 | 925,697 | 51,772 | 139,831 | 235,104 | 482,495 | 21,394,568 |
| Chapel Hill* | 40,830,272 | 921,448 | - | 62,642 | 1,187,080 | 13,107,228 | 40,823 | 259,235 | 3,415,656 | 223,351 | 530,697 | 743,553 | 1,457,558 | 62,779,542 |
| Durham** See Durham County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hillsborough | 6,483,847 | 2,205 | 368,507 | 8,593 | 68,030 | 1,445,903 | 4,547 | 29,106 | 464,093 | 34,176 | 83,243 | 80,281 | 189,743 | 9,262,274 |
| Mebane** See Alamance County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State <br> street-aid <br> [Powell Bill <br> allocation] <br> [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2016-2017 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ <br> [\$] | $\begin{gathered} \text { Solid } \\ \text { waste } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity distribution $\dagger \dagger$ §105-164.44K <br> [\$] |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> §105-164.44L | Telecommu- <br> nications <br> distribution <br> §105-164.44F <br> $[\$]$ | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | License <br> [\$] | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \end{gathered}$ |  |  |  |  |  |  |  |  |
| Pamlico |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alliance | 27,725 | 3,558 |  | - | - | - | 9,467 | 538 | 3,413 | 26,161 | 347 | 5,900 | 2,499 | 17,607 | 97,213 |
| Arapahoe | - | - |  | - | - | - | - | - | 2,508 | 13,548 | - | 2,252 | 2,434 |  | 20,742 |
| Bayboro | 95,024 | - |  | - | - | - | 29,689 | 853 | 5,414 | 33,773 | 1,125 | 6,267 | 7,440 | 32,450 | 212,035 |
| Grantsboro | 30,580 | - |  | - | - | - | 10,440 | - | 2,997 | 19,629 | (709) | 1,094 | 1,317 | - | 65,347 |
| Mesic | 34,329 | - |  | - | - | - | 11,920 | 147 | 936 | 5,506 | - | 2,044 | 593 | 6,508 | 61,983 |
| Minnesott Beach | 139,015 | - |  | - | - | - | 46,929 | 327 | 2,083 | 15,004 | - | 1,215 | 3,130 | 18,817 | 226,521 |
| Oriental | 511,820 | - |  | - | - | 26,060 | 171,889 | 625 | 3,976 | 56,807 | - | 4,133 | 10,977 | 39,871 | 826,159 |
| Stonewall | 31,385 | - |  | - | - | - | 10,735 | - | 1,226 | 9,642 | 84 | 1,233 | 334 | 8,049 | 62,689 |
| Vandemere | 49,956 | - |  | - | - | - | 17,179 | 172 | 1,096 | 9,368 | - | 2,052 | 700 | 15,133 | 95,657 |
| Pasquotank |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Elizabeth City* | 8,138,749 | 26,009 |  | - | 69,220 | - | 3,594,710 | 12,245 | 77,829 | 1,134,579 | 28,390 | 171,698 | 129,504 | 474,937 | 13,857,869 |
| Pender |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Atkinson | 49,159 | - |  | - | - | - | 94,709 | 228 | 1,455 | 20,503 | - | 4,427 | 1,149 | 13,492 | 185,123 |
| Burgaw | 1,360,087 | 165 |  | - | - | 10,224 | 1,159,570 | 2,792 | 17,767 | 192,920 | 4,265 | 38,739 | 22,067 | 111,889 | 2,920,484 |
| Saint Helena | 17,372 | - |  | - | - | - | 120,548 | 291 | 1,849 | 10,645 | - | 2,128 | 1,562 | 10,779 | 165,174 |
| Surf City* | 5,716,502 | 1,281 |  | - | - | 636,432 | 1,054,296 | 1,427 | 9,109 | 379,272 | - | 15,872 | 69,429 | 80,427 | 7,964,046 |
| Topsail Beach | 1,977,913 | - |  | - | - | 437,025 | 115,522 | 278 | 1,776 | 113,948 | - | 6,591 | 19,822 | 16,630 | 2,689,505 |
| Wallace** | See Duplin County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Watha | 4,758 | - |  | - | - | - | 61,871 | 149 | 953 | 2,731 | - | 1,161 | 1,107 | 5,065 | 77,795 |
| Perquimans |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Hertford | 605,760 | 19,295 |  | - | - | - | 512,365 | 1,451 | 9,182 | 86,243 | 3,887 | 23,047 | 14,529 | 58,619 | 1,334,378 |
| Winfall | 236,141 | 2,059 |  | - | - | - | 146,010 | 414 | 2,625 | 25,623 | 871 | 4,496 | 2,417 | 19,177 | 439,832 |
| Person |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Roxboro | 4,866,134 | 158,830 |  | - | 14,323 | - | 1,728,953 | 5,616 | 35,681 | 583,461 | 42,007 | 98,871 | 67,505 | 222,233 | 7,823,614 |
| Pitt |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ayden | 1,269,589 | - |  | - | - | - | 1,081,009 | 3,413 | 21,639 | 351,974 | - | 51,972 | 33,639 | 149,453 | 2,962,687 |
| Bethel | 419,748 | - |  | - | - | - | 338,003 | 1,067 | 6,757 | 51,652 | - | 16,759 | 9,507 | 51,031 | 894,523 |
| Falkland | 20,607 | 190 |  | - | - | - | 20,757 | 65 | 416 | 766 | - | 1,903 | 165 | 1,987 | 46,856 |
| Farmville | 1,667,043 | - |  | - | - | - | 1,001,985 | 3,193 | 20,227 | 303,651 | 20,326 | 44,268 | 31,647 | 139,367 | 3,241,707 |
| Fountain | 143,032 | - |  | - | - | - | 92,466 | 292 | 1,849 | 18,174 | - | 4,397 | 492 | 14,635 | 275,337 |
| Greenville | 34,503,866 | 4,734 |  | - | 152,527 | 2,294,548 | 19,023,070 | 60,067 | 381,104 | 5,697,515 | 411,347 | 737,687 | 850,550 | 2,185,760 | 66,302,775 |
| Grifton* | 574,550 | 8,975 |  | - | - | - | 543,424 | 1,809 | 11,465 | 86,535 | - | 20,743 | 4,639 | 75,158 | 1,327,298 |
| Grimesland | 81,523 | 460 |  | - | - | - | 96,644 | 305 | 1,932 | 19,958 | - | 10,955 | 2,853 | 13,278 | 227,908 |
| Simpson | 102,138 | - |  | - | - | - | 91,420 | 290 | 1,849 | 3,763 | - | 3,711 | 1,457 | 12,836 | 217,463 |
| Winterville | 3,771,084 | 285 |  | - | 30,821 | - | 2,027,025 | 6,399 | 40,575 | 254,346 | - | 50,168 | 67,548 | 259,072 | 6,507,324 |
| Polk |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Columbus | 520,613 | 4,431 |  | - | - | 28,388 | 260,181 | 674 | 4,284 | 73,909 | 5,900 | 15,018 | 8,110 | 33,651 | 955,157 |
| Saluda* | 704,802 | 1,203 |  | - | - | - | 196,296 | 499 | 3,156 | 51,316 | - | 11,430 | 11,650 | 30,035 | 1,010,387 |
| Tryon | 989,115 | - |  | - | - | 20,791 | 461,917 | 1,197 | 7,623 | 98,660 | 6,153 | 20,984 | 17,865 | 68,416 | 1,692,721 |
| Randolph |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Archdale* | 2,869,364 | 598 |  | - | 1,392 | - | 2,679,575 | 8,240 | 52,430 | 434,631 | 29,078 | 91,567 | 108,411 | 326,815 | 6,602,101 |
| Asheboro | 15,558,325 | 1,638 |  | - | 37,242 | - | 5,878,426 | 17,674 | 112,323 | 2,061,784 | 105,301 | 177,339 | 149,676 | 673,375 | 24,773,102 |
| Franklinville | 187,133 | - |  | - | - | - | 271,484 | 816 | 5,180 | 33,584 | 1,632 | 2,049 | 2,597 | 34,391 | 538,866 |
| High Point** | See Guilford County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Liberty | 1,172,959 | 14,455 |  | - | 903 | - | 605,009 | 1,818 | 11,543 | 116,706 | 13,353 | 31,845 | 13,122 | 90,014 | 2,071,728 |
| Ramseur | 792,480 | - |  | - | - | - | 383,601 | 1,153 | 7,311 | 30,438 | 6,551 | 11,793 | 9,793 | 50,413 | 1,293,533 |
| Randleman | 2,526,460 | 225 |  | - | - | - | 951,032 | 2,858 | 18,144 | 427,027 | 7,769 | 24,965 | 24,478 | 120,323 | 4,103,281 |
| Seagrove | 166,340 | - |  | - | - | - | 51,736 | 155 | 984 | 20,365 | - | 4,031 | 783 | 10,878 | 255,272 |
| Staley | 23,760 | - |  | - | - | - | 92,033 | 277 | - | 6,776 | 547 | 3,229 | 1,393 | 13,926 | 141,940 |
| Thomasville** | See Davidson County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Trinity | 569,402 | - |  | - | - | - | 1,506,954 | 4,529 | - | 240,257 | 9,884 | 24,736 | 44,481 | 151,032 | 2,551,274 |
| Richmond |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dobbins Heights | 87,183 | - |  | - | - | - | 196,059 | - | 3,591 | 19,352 | - | 1,964 | 4,516 | 30,749 | 343,414 |
| Ellerbe | 227,798 | 20 |  | - | - | - | 240,444 | 696 | 2,809 | 42,114 | - | 17,935 | 7,351 | 37,427 | 576,593 |
| Hamlet | 2,004,233 | 23,223 |  | - | 184 | - | 1,487,802 | 4,306 | 27,248 | 300,487 | 15,471 | 57,221 | 81,500 | 197,652 | 4,199,327 |
| Hoffman | 42,914 | - |  | - | - | - | 133,222 | 386 | 2,439 | 12,706 | - | 1,471 | 2,677 | 27,995 | 223,809 |
| Norman | - | - |  | - | - | - | 32,435 | - | 382 | 3,378 | - | 611 | - | - | 36,806 |
| Rockingham | 3,226,982 | 34,930 |  | - | 24,356 | - | 2,175,095 | 6,296 | 39,843 | 641,448 | 37,223 | 165,668 | 107,381 | 265,194 | 6,724,416 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State street-aid [Powell Bill allocation] [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2016-2017 according to tax type: |  |  |  | Municipal share: local government sales taxes $\boldsymbol{\phi}$ [\$] | $\begin{gathered} \text { Solid } \\ \text { waste } \\ \text { disposal } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  | Electricity |  |  | $\begin{gathered} \text { Piped } \\ \text { natural gas } \end{gathered}$ | Telecommunications | $\begin{gathered} \hline \text { Video } \\ \text { programming } \end{gathered}$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \end{gathered}$ |  |  |  | $\begin{gathered} \text { distribution } \dagger \dagger \\ \$ 105-164.44 \mathrm{~K} \\ {[\mathrm{~S}]} \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { distribution } \dagger \dagger \\ \$ 105-164.44 \mathrm{~L} \\ {[\$]} \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \$ 105-164.44 \mathrm{~F} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { distribution } \\ \text { §105-164.44I } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |
| Robeson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fairmont | 817,517 | 165 |  |  |  |  | 642,249 | 1,793 | 11,361 | 123,111 | - | 19,023 | 14,903 | 88,209 | 1,718,330 |
| Lumber Bridge | 32,864 | - |  |  | - | 22,575 | - | - | 8,145 | - | 2,062 | 1,018 | 4,014 | 70,678 |
| Lumberton | 10,088,817 | 391,125 |  |  | 1,497,369 | 5,254,665 | 14,668 | 92,971 | 1,402,695 | 69,962 | 213,969 | 160,779 | 636,063 | 19,823,082 |
| Marietta | - | - |  | - | - | 42,866 | - | - | 1,497 | - | 806 | 603 | - | 45,772 |
| Maxton* | 736,236 | 1,618 |  | - | - | 588,401 | 1,610 | 10,196 | 104,853 | 4,291 | 24,906 | 9,931 | 76,501 | 1,558,543 |
| McDonald | 1,901 | - |  | - | - | 26,814 | - | - | 3,018 | - | 315 | 377 | 3,784 | 36,209 |
| Orrum | - | - |  | - | - | 22,491 | 63 | - | 4,684 | - | 1,415 | 316 | - | 28,969 |
| Parkton | 152,923 | - |  | - | - | 106,267 | 297 | - | 22,742 | - | 3,133 | 4,221 | 17,641 | 307,224 |
| Pembroke | 1,220,170 | 1,920 |  |  | 40,258 | 763,149 | 2,141 | 13,726 | 213,177 | 12,072 | 26,951 | 10,772 | 93,509 | 2,397,845 |
| Proctorville | 9,938 | - |  |  | - | 27,953 | - | - | 3,976 | - | 950 | 393 | 4,159 | 47,368 |
| Raynham | 2,495 | - |  |  | - | 23,064 | 64 | - | 2,264 | - | 402 | - | 2,790 | 31,079 |
| Red Springs* | 1,133,947 | 225 |  | - | - | 834,577 | 2,333 | 14,826 | 147,430 | 9,024 | 25,487 | 24,333 | 101,793 | 2,293,974 |
| Rennert | 11,897 | - |  | - | - | 94,938 | - | - | 5,429 | - | 990 | - | 11,041 | 124,295 |
| Rowland | 385,821 | - |  | - | 10,917 | 247,177 | 690 | 4,366 | 51,785 | - | 4,514 | 2,422 | 40,670 | 748,362 |
| St Pauls | 1,194,803 | 2,075 |  | - | 44,700 | 541,621 | 1,511 | 9,568 | 109,498 | 6,680 | 14,132 | 7,612 | 68,518 | 2,000,718 |
| Rockingham |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eden | 6,024,370 | 900 |  | - | 79,856 | 3,415,459 | 10,442 | 66,229 | 720,700 | 64,851 | 125,710 | 123,681 | 473,929 | 11,106,128 |
| Madison | 1,642,608 | - |  | - | - | 492,432 | 1,505 | 9,542 | 356,314 | 11,494 | 25,978 | 21,148 | 70,845 | 2,631,866 |
| Mayodan | 1,431,715 | 160 |  | - | - | 542,747 | 1,659 | 10,512 | 213,896 | 8,643 | 17,219 | 21,143 | 72,879 | 2,320,572 |
| Reidsville | 8,368,402 | 9,160 |  | - | 54,572 | 3,165,749 | 9,677 | 61,348 | 1,299,793 | 73,160 | 143,744 | 106,796 | 430,475 | 13,722,876 |
| Stoneville | 525,809 | 90 |  |  | - | 258,769 | 802 | 5,250 | 55,550 | - | 9,182 | 4,348 | 37,479 | 897,279 |
| Wentworth | - | - |  | - | - | 615,018 | - | 11,924 | 99,738 | 7,223 | 107 | 9,469 | - | 743,479 |
| Rowan |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| China Grove | 1,815,881 | - |  | - | - | 925,987 | 2,895 | 18,386 | 232,215 | 11,306 | 37,829 | 22,461 | 116,786 | 3,183,747 |
| Cleveland | 481,689 | - |  | - | - | 193,297 | 604 | 3,838 | 167,871 | 3,061 | 12,949 | 5,478 | 29,386 | 898,173 |
| East Spencer | 748,364 | 3 |  | - | - | 331,678 | 1,037 | 6,584 | 97,232 | 2,854 | 10,859 | 3,865 | 54,238 | 1,256,714 |
| Faith | 263,970 | 2,027 |  | - | - | 180,550 | 565 | 3,586 | 36,038 | 766 | 7,140 | 7,761 | 26,290 | 528,694 |
| Granite Quarry | 883,473 | 410 |  | - | - | 672,232 | 2,102 | 13,366 | 94,885 | 8,905 | 12,847 | 27,068 | 84,458 | 1,799,747 |
| Kannapolis** Se | abarrus County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Landis | 1,253,659 | - |  | - | - | 687,028 | 2,148 | 13,635 | 259,324 | 11,194 | 17,694 | 10,782 | 99,686 | 2,355,148 |
| Rockwell | 753,877 | 10,737 |  | - | - | 469,460 | 1,470 | 9,360 | 78,536 | 9,472 | 21,693 | 15,336 | 60,356 | 1,430,296 |
| Salisbury | 20,170,880 | 2,329 |  | 62,735 | 400,080 | 7,516,485 | 23,498 | 149,251 | 2,129,220 | 166,378 | 453,277 | 246,466 | 964,070 | 32,284,670 |
| Spencer | 1,369,285 | - |  | - | - | 716,458 | 2,239 | 14,202 | 150,517 | 13,322 | 23,382 | 9,268 | 102,983 | 2,401,657 |
| Rutherford |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bostic | 44,189 | - |  | - | - | 19,333 | 265 | - | 8,144 | - | 16,868 | 1,934 | 12,143 | 102,876 |
| Chimney Rock Village | 61,642 | - |  | - | - | 34,461 | 76 | 481 | 14,980 | - | 2,447 | 635 | - | 114,721 |
| Ellenboro | 58,580 | - |  | 628 | - | 25,458 | 602 | - | 17,469 | - | 25,228 | 1,538 | 26,520 | 156,024 |
| Forest City | 3,805,639 | 645 |  | 20,591 | - | 1,481,041 | 5,056 | 32,060 | 698,535 | 27,903 | 105,293 | 37,709 | 238,456 | 6,452,927 |
| Lake Lure | 2,393,384 | 425,866 |  | - | - | 1,038,200 | 828 | 5,258 | 198,968 | - | 18,101 | 26,906 | 68,964 | 4,176,475 |
| Ruth | 84,602 | - |  | - | - | 38,886 | 307 | - | 13,149 | 364 | 3,206 | - | 14,524 | 155,038 |
| Rutherfordton | 1,896,328 | 19,398 |  | - | - | 829,811 | 2,847 | 18,057 | 254,357 | 15,370 | 96,310 | 32,264 | 134,960 | 3,299,701 |
| Spindale | 1,415,358 | - |  | 231 | - | 575,360 | 2,950 | 18,720 | 190,230 | 8,807 | 37,713 | 10,054 | 142,453 | 2,401,876 |
| Sampson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Autryville | 58,729 | - |  | - | - | 50,859 | 136 | - | 10,033 | - | 3,013 | 1,976 | 11,063 | 135,808 |
| Clinton | 3,119,786 | 57,327 |  | 17,035 | - | 2,194,843 | 5,857 | 37,067 | 767,195 | 32,773 | 88,709 | 39,099 | 250,053 | 6,609,743 |
| Faison** Se | uplin County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Garland | 201,726 | 3,975 |  | - | - | 162,632 | 434 | 2,750 | 34,111 | - | 6,330 | 2,960 | 30,818 | 445,737 |
| Harrells* | 24,810 | - |  | - | - | 51,681 | 139 | 876 | 10,331 | - | 3,111 | 699 | 6,088 | 97,735 |
| Newton Grove | 238,029 | - |  | - | - | 144,731 | 387 | 2,464 | 46,312 | 2 | 6,250 | 1,949 | 19,593 | 459,718 |
| Roseboro | 708,703 | - |  | 314 | - | 301,591 | 804 | 5,085 | 71,840 | 3,396 | 10,379 | 7,418 | 41,601 | 1,151,130 |
| Salemburg | 93,287 | 1,315 |  | - | - | 110,582 | 295 | - | 29,799 | 2,949 | 3,903 | 3,516 | 17,095 | 262,741 |
| Turkey | 27,226 | - |  | - | - | 78,799 | 211 | - | 7,853 | 13 | 2,390 | 779 | 10,331 | 127,602 |
| Scotland |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| East Laurinburg | 16,284 | - |  | - | - | 6,877 | 200 | 1,269 | 6,486 | 100 | 1,921 | 9,329 | 10,257 | 52,723 |
| Gibson | 112,228 | - |  | - | - | 49,437 | 355 | 2,252 | 17,025 | - | 6,855 | 3,259 | 17,631 | 209,044 |
| Laurinburg | $3,447,102$ | 3,315 |  | 22,728 | - | 1,532,621 | 10,695 | 67,875 | 678,528 | 40,222 | 182,525 | 219,556 | 459,231 | 6,664,399 |
| Maxton** See Robeson County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Wagram | 191,727 | - |  | - | - | 82,759 | 567 | 3,595 | 26,188 | - | 7,261 | - | 28,955 | 341,051 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State street-aid [Powell Bill allocation] [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Municipal property tax levies [\$] | Taxes collected during <br> fiscal year 2016-2017 according to tax type: |  |  |  |  | Municipal share: local government sales taxes $\dagger$ <br> [\$] | Solid <br> waste <br> disposal <br> tax <br> [\$] | Beer and wine excise taxes [\$] | Sales tax: $7 \%$ Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  |  | Electricity <br> distribution $\dagger \dagger$ <br> $\$ 105-164.44 \mathrm{~K}$ <br> $[\$]$ |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> §105-164.44L <br> $[\$]$ | Telecommunications distribution §105-164.44F <br> [\$] | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ |  | Gross receipts [\$] | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |
| Stanly |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Albemarle | 6,167,499 | 1,018 |  | - | - | - | 3,643,994 | 10,983 | 69,824 | 1,067,742 | 44,555 | 126,195 | 115,577 | 516,443 | 11,763,830 |
| Badin | 238,953 | - |  | - | - | - | 447,593 | 1,349 | 8,572 | 35,877 | 27 | 7,666 | 8,613 | 55,057 | 803,706 |
| Locust* | 1,505,881 | 530 |  | - | - | - | 744,952 | 2,229 | 14,220 | 183,855 | 1,511 | 19,996 | 18,218 | 106,708 | 2,598,099 |
| Misenhimer | 29,663 | - |  | - | - | - | 152,649 | 460 | 2,919 | 20,477 | - | 5,482 | - | 13,626 | 225,275 |
| New London | 187,390 | - |  | - | - | - | 140,256 | 423 | 2,677 | 157,011 | 2,402 | 13,819 | 5,356 | 19,876 | 529,209 |
| Norwood | 1,127,512 | - |  | - | - | - | 541,978 | 1,634 | 10,386 | 136,594 | 5,924 | 14,952 | 20,087 | 76,775 | 1,935,842 |
| Oakboro | 655,193 | - |  | - | - | - | 448,951 | 1,355 | 8,604 | 138,276 | 668 | 16,339 | 15,311 | 73,075 | 1,357,772 |
| Red Cross | 90,419 | - |  | - | - | - | 171,994 | 518 | 3,285 | 29,757 | - | 6,179 | 2,610 | 15,386 | 320,149 |
| Richfield | 152,541 | 2,845 |  | - | - | - | 144,109 | 434 | 2,754 | 40,991 | - | 7,987 | 5,046 | 25,029 | 381,737 |
| Stanfield | 420,479 | - |  | - | - | - | 354,265 | 1,068 | 6,800 | 63,827 | 198 | 13,179 | 7,969 | 46,677 | 914,462 |
| Stokes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Danbury | 40,754 | - |  | - | - | - | 13,845 | 126 | 794 | 11,635 | - | 3,828 | 1,270 | 6,505 | 78,755 |
| King* | 2,629,719 | 28,900 |  | - | - | - | 1,086,446 | 4,773 | 30,202 | 333,111 | 10,140 | 47,330 | 39,597 | 201,979 | 4,412,197 |
| Tobaccoville** | See Forsyth County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Walnut Cove | 480,519 | - |  | - | - | - | 206,983 | 955 | 6,068 | 69,313 | 3,028 | 11,075 | 8,874 | 44,051 | 830,867 |
| Surry |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Dobson | 627,349 | - |  | - | - | 140,691 | 462,882 | 1,093 | 6,895 | 125,522 | 8,652 | 7,837 | 8,730 | 45,543 | 1,435,193 |
| Elkin* | 2,797,563 | 803 |  | - | - | 157,166 | 1,159,988 | 2,747 | 17,429 | 349,411 | 10,021 | 42,809 | 25,075 | 127,950 | 4,690,962 |
| Mount Airy | 5,433,818 | 1,486 |  | - | 24,357 | 464,342 | 2,979,257 | 7,052 | 44,694 | 791,112 | 17,949 | 68,112 | 64,348 | 321,939 | 10,218,466 |
| Pilot Mountain | 808,810 | 427 |  | - | - | 30,159 | 432,867 | 1,025 | 6,501 | 95,014 | - | 11,404 | 6,981 | 44,449 | 1,437,637 |
| Swain |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Bryson City | 563,112 | - |  | - | - | - | 473,243 | 1,045 | 6,614 | 97,465 | 3,387 | 32,966 | 19,719 | 48,399 | 1,245,951 |
| Transylvania |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Brevard | 4,867,688 | 1,223 |  | - | - | - | 1,522,617 | 5,451 | 34,659 | 431,608 | 42,996 | 70,784 | 46,229 | 224,254 | 7,247,510 |
| Rosman | 92,929 | - |  | - | - | - | 28,399 | 414 | 2,633 | 21,957 | - | 5,055 | 2,618 | 14,162 | 168,168 |
| Tyrrell |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Union |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fairview | 85,109 | - |  | - | - | - | 25,873 | - | 15,796 | 108,313 | 565 | 29,662 | 8,137 | - | 273,455 |
| Hemby Bridge | - | - |  | - | - | - | - | - | 6,730 | 41,247 | 1,748 | 12,672 | 14,591 | - | 76,988 |
| Indian Trail | 7,243,816 | 1,055 |  | - | 35,159 | - | 2,161,622 | 25,947 | 165,355 | 1,125,988 | 128,575 | 72,643 | 304,083 | 853,533 | 12,117,775 |
| Lake Park | 640,992 | 1,474 |  | - | - | - | 196,472 | 2,487 | 15,744 | 86,620 | 13,548 | 1,668 | 20,198 | 96,066 | 1,075,270 |
| Marshville | 947,124 | - |  | - | - | - | 266,379 | 1,695 | 10,759 | 164,901 | - | 24,505 | 11,920 | 68,438 | 1,495,721 |
| Marvin | 587,934 | - |  | - | - | - | 176,019 | - | 29,219 | 161,405 | 23,474 | 54,318 | 68,424 | 136,668 | 1,237,462 |
| Mineral Springs | 72,818 | - |  | - | 1,591 | - | 21,372 | - | 12,826 | 208,763 | 1,284 | 4,366 | 20,897 | - | 343,916 |
| Mint Hill** | See Mecklenburg County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Monroe | 20,607,928 | 680,391 |  | - | 97,992 | 652,253 | 6,228,628 | 23,643 | 150,403 | 2,637,888 | 182,832 | 316,740 | 217,808 | 964,168 | 32,760,674 |
| Stallings* | 3,893,492 | - |  | - | - | - | 1,178,113 | 10,735 | 68,417 | 581,911 | 57,491 | 7,763 | 173,833 | 399,228 | 6,370,982 |
| Unionville | 113,643 | - |  | - | - | - | 34,143 | 4,465 | 28,398 | 160,835 | 398 | 53,188 | 27,445 | - | 422,513 |
| Waxhaw | 6,628,501 | 1,505 |  | - | - | - | 1,905,145 | 8,823 | 56,471 | 524,280 | 45,566 | 58,825 | 183,694 | 334,243 | 9,747,054 |
| Weddington* | 1,162,918 | - |  | - | - | - | 343,802 | - | 45,517 | 332,613 | 31,336 | 6,446 | 95,393 | - | 2,018,026 |
| Wesley Chapel | 166,279 | 180 |  | - | - | - | 49,928 | - | 37,370 | 189,819 | 22,810 | 8,020 | 96,072 | - | 570,477 |
| Wingate | 568,623 | 165 |  | - | - | - | 170,772 | 2,461 | 15,606 | 107,010 | - | 19,952 | 20,100 | 91,062 | 995,750 |
| Vance |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Henderson | 6,336,292 | 1,045 |  | - | 26,995 | - | 3,076,665 | 10,222 | 64,688 | 722,509 | 60,221 | 118,997 | 107,361 | 434,783 | 10,959,778 |
| Kittrell | 8,560 | - |  | - | - | - | 4,229 | - | 2,270 | 6,138 | - | 2,235 | 1,210 | 12,867 | 37,508 |
| Middleburg | 28,058 | - |  | - | - | - | 13,144 | - | 576 | 6,815 | - | 1,033 | - | 6,561 | 56,186 |
| Wake |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Angier** | See Harnett County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Apex | 24,649,519 | 535,639 |  | - | - | - | 9,870,289 | 31,563 | 202,218 | 1,836,576 | 158,532 | 182,024 | 444,383 | 1,203,921 | 39,114,665 |
| Cary* | 92,373,906 | 1,959,446 |  | - | 130,383 | - | 33,191,307 | 105,483 | 671,689 | 7,361,165 | 620,443 | 1,118,956 | 1,553,534 | 3,849,599 | 142,935,911 |
| Clayton** | See Johnston County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Durham** | See Durham County |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Fuquay-Varina | 13,754,051 | 208,421 |  | - | 43,641 | - | 5,105,805 | 16,358 | 105,220 | 1,041,855 | 87,390 | 82,473 | 236,666 | 662,909 | 21,344,788 |
| Garner | 17,961,330 | 382,446 |  | - | 22,773 | - | 6,186,916 | 19,728 | 125,603 | 1,571,251 | 86,993 | 224,218 | 300,267 | 741,526 | 27,623,050 |
| Holly Springs | 19,143,673 | - |  | - | - | - | 6,611,379 | 21,136 | 135,339 | 1,375,194 | 101,015 | 26,141 | 274,683 | 824,152 | 28,512,713 |
| Knightdale | 7,220,736 | 189,651 |  | - | 42,729 | - | 2,935,625 | 9,366 | 59,711 | 622,929 | 36,498 | 56,080 | 155,863 | 356,272 | 11,685,460 |
| Morrisville* | 17,891,763 | 446,689 |  | - | 91,635 | - | 5,188,137 | 16,572 | 105,926 | 1,548,685 | 81,249 | 99,287 | 571,584 | 569,720 | 26,611,247 |
| Raleigh* | 251,791,473 | 10,230,091 |  | - | 1,073,974 | - | 95,683,253 | 305,064 | 1,943,467 | 23,493,032 | 1,616,403 | 4,107,182 | 4,786,972 | 10,679,016 | 405,709,927 |
| Rolesville | 4,246,304 | 56,366 |  | - | - | - | 1,200,875 | 3,849 | 24,788 | 264,551 | 18,302 | 8,184 | 117,394 | 160,859 | 6,101,471 |
| Wake Forest* | 25,888,655 | 452,948 |  | - | 70,711 | - | 7,452,775 | 23,964 | 152,848 | 1,908,589 | 98,212 | 101,228 | 408,627 | 868,086 | 37,426,643 |
| Wendell | 2,854,806 |  |  | - |  | - | 1,386,712 | 4,429 | 28,296 | 265,704 | 2,826 | 45,261 | 117,174 | 175,014 | 4,880,222 |
| Zebulon* | 6,313,515 | 41,599 |  | - | 15,042 | - | 1,022,190 | 3,261 | 20,773 | 516,669 | 4,992 | 53,087 | 82,791 | 128,099 | 8,202,017 |


| Municipalities | Locally Levied Taxes: |  |  |  |  |  | Municipal Shares of State Levied Taxes: |  |  |  |  |  | State street-aid [Powell Bill allocation] [\$] | $\begin{gathered} \text { Total } \\ {[\$]} \\ \hline \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Municipal } \\ \text { property } \\ \text { tax } \\ \text { levies } \\ {[\$]} \\ \hline \end{gathered}$ | Taxes collected during <br> fiscal year 2016-2017 according to tax type: |  |  |  | Municipal share: local government sales taxes $\dagger$ <br> [\$] | Solid <br> waste disposal tax [\$] | Beer and wine excise taxes [\$] | Sales tax: 7\% Combined General Rate |  |  |  |  |  |
|  |  |  |  |  |  | Electricity distribution $\dagger \dagger$ §105-164.44K <br> [\$] |  |  | Piped <br> natural gas <br> distribution $\dagger \dagger$ <br> $\$ 105-164.44 \mathrm{~L}$ <br> $[\$]$ | Telecommu- <br> nications <br> distribution <br> §105-164.44F <br> $[\$]$ | Video <br> programming <br> distribution <br> §105-164.44I <br> $[\$]$ |  |  |
|  |  | $\begin{gathered} \text { License } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Gross } \\ \text { receipts } \end{gathered}$ $[\$]$ | $\begin{gathered} \text { Occupancy } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |
| Warren |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Macon | 15,342 | - | - | - | - | 29,656 | 79 | 502 | 3,752 | - | 1,291 | 400 | 4,328 | 55,352 |
| Norlina | 260,275 | - | - | - | - | 277,636 | 742 | 4,691 | 38,242 | 2,073 | 6,527 | 5,005 | 37,299 | 632,491 |
| Warrenton | 462,752 | - | - | - | - | 213,728 | 571 | 3,612 | 63,452 | 4,542 | 7,104 | 15,658 | 26,393 | 797,813 |
| Washington |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Creswell | 93,308 | 1,208 | - | - | - | 47,580 | - | 1,143 | 16,155 | 1,463 | 5,063 | 910 | 8,806 | 175,637 |
| Plymouth | 1,012,276 | - | - | - | - | 535,123 | 2,506 | 15,857 | 152,909 | 2,219 | 45,240 | 17,919 | 107,944 | 1,891,992 |
| Roper | 147,977 | - | - | - | - | 75,805 | - | 2,495 | 20,966 | 148 | 8,166 | 5,506 | 19,748 | 280,811 |
| Watauga |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Beech Mountain* | 3,956,012 | - | - |  | 306,643 | 1,722,348 | 226 | 1,438 | 275,775 | - | 3,019 | 31,567 | 113,369 | 6,410,397 |
| Blowing Rock* | 4,181,023 | - | - | - | 997,123 | 1,745,761 | 889 | 5,661 | 294,677 | - | 32,225 | 44,437 | 76,675 | 7,378,470 |
| Boone | 6,144,446 | 83,878 | - | 46,460 | 1,838,821 | 2,969,943 | 12,915 | 82,415 | 905,082 | 50,818 | 184,737 | 158,662 | 447,379 | 12,925,556 |
| Seven Devils* | 823,870 | - | - | - | 116,381 | 325,465 | - | 923 | 45,477 | - | 1,878 | 14,457 | 29,308 | 1,357,758 |
| Wayne |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Eureka | 82,301 | - | - | - | - | 39,829 | 130 | 298 | 10,491 | - | 2,108 | 650 | 5,814 | 141,620 |
| Fremont | 340,324 | - | - | - | - | 174,520 | 838 | 5,301 | 56,691 | - | 14,346 | 6,383 | 43,647 | 642,051 |
| Goldsboro | 15,587,747 | 29,008 | - | 66,632 | 837,910 | 8,997,154 | 23,778 | 150,698 | 2,292,382 | 113,064 | 440,507 | 270,591 | 954,631 | 29,764,103 |
| Mount Olive* | 1,605,385 | - | - | - | - | 840,166 | 3,144 | 19,945 | 274,856 | 2,470 | 45,727 | 20,370 | 138,012 | 2,950,075 |
| Pikeville | 316,069 | - | - | - | - | 161,964 | 457 | 1,046 | 42,153 | - | 12,314 | 6,025 | 22,141 | 562,170 |
| Seven Springs | 14,145 | - | - | - | - | 13,283 | - | 180 | 4,987 | - | 3,294 | - | 4,454 | 40,344 |
| Walnut Creek | 742,594 | - | - | - | - | 349,099 | 574 | 3,634 | 49,050 | - | 3,156 | 5,649 | 34,820 | 1,188,575 |
| Wilkes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Elkin** | See Surry County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| North Wilkesboro | 2,543,401 | 590 | - | - | - | 1,300,363 | 3,086 | 19,634 | 335,401 | 12,308 | 58,489 | 38,778 | 147,258 | 4,459,308 |
| Ronda | 64,219 | - | - | - | - | 119,249 | 283 | 1,787 | 21,227 | - | 1,349 | 5,009 | 17,276 | 230,399 |
| Wilkesboro | 4,027,662 | 615 | - | - | 167,962 | 1,042,547 | 2,488 | 16,047 | 530,128 | 8,713 | 26,767 | 39,036 | 117,874 | 5,979,839 |
| Wilson |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Black Creek | 166,374 | - | - | - | - | 63,403 | 524 | 3,322 | 37,649 | - | 4,496 | 5,468 | 20,883 | 302,119 |
| Elm City | 415,571 | - | - | - | - | 159,705 | 875 | 5,496 | 70,914 | - | 17,809 | 4,414 | 39,178 | 713,963 |
| Kenly** | See Johnston County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lucama | 184,964 | 20 | - | - | - | 69,607 | 783 | 4,972 | 57,863 | - | 9,497 | 4,481 | 30,749 | 362,936 |
| Saratoga | 137,525 | - | - | - | - | 52,588 | 280 | 1,776 | 5,270 | 566 | 2,188 | 1,409 | 13,487 | 215,088 |
| Sharpsburg** | See Nash County |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Sims | 85,221 | - | - | - | - | 32,587 | 208 | 1,321 | 9,192 | - | 5,112 | 2,390 | 8,421 | 144,452 |
| Stantonsburg | 182,180 | 45 | - | - | - | 68,971 | 534 | 3,391 | 60,978 | 2,761 | 8,314 | 11,102 | 23,890 | 362,167 |
| Wilson | 22,546,881 | 2,866 | - | 53,459 | - | 8,643,272 | 33,724 | 213,991 | 4,181,146 | 204,365 | 345,582 | 447,540 | 1,356,307 | 38,029,132 |
| Yadkin |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Boonville | 417,675 | - | - | - | - | 165,916 | 832 | 5,284 | 100,664 | 140 | 5,189 | 6,686 | 38,432 | 740,820 |
| East Bend | 215,125 | - | - | - | - | 101,174 | 406 | 2,573 | 30,151 | - | 11,908 | 3,856 | 22,487 | 387,678 |
| Jonesville | 874,185 | 4,829 | - | - | 335,026 | 364,645 | 1,538 | 9,758 | 128,964 | 1,740 | 18,639 | 17,497 | 73,296 | 1,830,118 |
| Yadkinville | 1,205,196 | 16,515 | - | - | 35,738 | 529,447 | 2,004 | 12,725 | 551,020 | 4,112 | 25,703 | 17,177 | 88,080 | 2,487,716 |
| Yancey |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Burnsville | 886,983 | 350 | - | - | - | 482,197 | 1,163 | 7,380 | 128,827 | 4,176 | 38,679 | 16,380 | 52,011 | 1,618,148 |
| All reporting |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| municipalities | 2,942,301,521 | 59,128,504 | 368,507 | 25,463,319 | 43,958,749 | 1,143,124,266 | 3,792,655 | 24,382,211 | 315,856,122 | 18,916,696 | 46,169,516 | 52,815,897 | 147,621,245 | 4,823,899,208 |

Note not to totals due to rounding.
Nunicipal 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 $\mathbf{1 , 2 0 1 7}$, and the assessed valuation
for classified registered motor vehicles for which tax notices were issued in accordance with $\S 105-330.5(\mathrm{a})$ during calendar year 2017 , 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-2-17 as processed and provided by the NCDOR Local Government Division.
SL 2014-3 repeals municipal authority to levy general privilege license taxes pursuant to § 160A-211 as of July $\mathbf{1 , 2 0 1 5}$. Repeal of this statute does not affect municipal authorization to levy municipal vehicle taxes,
municipal taxicab taxes, municipal beer and wine taxes, municipal animal taxes, and other types of businesses authorized by statutes other than § 160A-211.
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 $1.5 \%$ ). [§8 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 A -215.2]
$\dagger$ 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 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).
SL 2013-316, s. 4.1(c) repeals the preferential $2.83 \%$ and $3 \%$ 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 $7 \%$ 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 1,2017 .
$\dagger$ Does not include $1 / 2 \%$ Local Government Public Transportation Sales Tax in Mecklenburg County. These amounts are as follows: Charlotte, $\mathbf{\$ 4 2 , 0 4 5 , 5 8 0 . 5 2}$ and Huntersville, $\mathbf{\$ 2 , 8 8 2 , 0 7 3 . 2 9}$.

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 [\$] | $\begin{aligned} & \text { Total } \\ & {[\$]} \\ & \hline \end{aligned}$ | Countywide taxes [\$] | District or township taxes [\$] | Municipal taxes [\$] | $\begin{aligned} & \text { Total } \\ & {[\$]} \\ & \hline \end{aligned}$ | County- <br> wide <br> taxes <br> [\$] | District or township taxes [\$] | Municipal taxes [\$] | Total [\$] |
| 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 | 308,644,810 | 2,819,168,070 | 3,705,306,984 | 52,338,325 | 2,451,439,343 | 6,209,084,652 | 6,215,830,244 | 360,983,135 | 2,451,439,343 | 9,028,252,722 |
| 2013-14............ | 2,564,900,981 | 335,393,028 | 2,900,294,009 | 3,803,393,248 | 39,980,806 | 2,534,523,743 | 6,377,897,797 | 6,368,294,229 | 375,373,834 | 2,534,523,743 | 9,278,191,806 |
| 2014-15.... | 2,645,402,246 | 374,128,599 | 3,019,530,845 | 3,942,419,855 | 23,063,096 | 2,620,826,153 | 6,586,309,104 | 6,587,822,101 | 397,191,695 | 2,620,826,153 | 9,605,839,949 |
| 2015-16............ | 2,724,182,865 | 390,432,542 | 3,114,615,407 | 4,079,139,165 | 23,306,628 | 2,716,738,868 | 6,819,184,661 | 6,803,322,030 | 413,739,170 | 2,716,738,868 | 9,933,800,068 |
| 2016-17............ | 2,789,813,046 | 409,732,165 | 3,199,545,211 | 4,227,779,536 | 22,123,978 | 2,832,703,496 | 7,082,607,010 | 7,017,592,582 | 431,856,143 | 2,832,703,496 | 10,282,152,221 |
| 2017-18............ | 2,866,351,574 | 427,934,747 | 3,294,286,321 | 4,380,597,603 | 23,993,121 | 2,942,301,521 | 7,346,892,245 | 7,246,949,177 | 451,927,868 | 2,942,301,521 | 10,641,178,566 |

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 $[\$]$ | $\begin{gathered} \hline \text { Total } \\ \text { rate } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { County-wide } \\ \text { rate } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { District or } \\ \text { township rate } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Municipal } \\ \text { rate } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { rate } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { County-wide } \\ \text { rate } \\ {[\$]} \\ \hline \end{gathered}$ | All jurisdictions rate [\$] |
| 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 | . 072 | . 659 | . 643 | . 009 | . 425 | 1.077 | . 619 | . 899 |
| 2013-14............ | . 600 | . 079 | . 679 | . 657 | . 007 | . 438 | 1.101 | . 633 | . 922 |
| 2014-15............ | . 614 | . 087 | . 701 | . 671 | . 004 | . 446 | 1.121 | . 647 | . 943 |
| 2015-16............ | . 630 | . 090 | . 720 | . 685 | . 004 | . 456 | 1.145 | . 662 | . 966 |
| 2016-17............ | . 640 | . 094 | . 734 | . 683 | . 004 | . 457 | 1.144 | . 665 | . 974 |
| 2017-18............ | . 640 | . 096 | . 736 | . 683 | . 004 | . 459 | 1.146 | . 666 | . 977 |

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.

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

| 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 [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 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 |
| 2016-17.................. | 345,264,055,173 | 511,528,922,451 | 165,451,107,602 | 33,187,916,795 | 1,055,432,002,021 |
| 2017-18.................. | 352,771,924,859 | 529,412,144,891 | 172,451,647,976 | 34,059,825,223 | 1,088,695,542,949 |

$\dagger$ 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
§ 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 [\$] | $\begin{gathered} \hline \text { Property } \\ \text { in } \\ \text { municipalities } \\ {[\$]} \\ \hline \end{gathered}$ | Total [\$] |
| 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 |
| 2016-17................... | 436,189,310,023 | 619,242,691,998 | 1,055,432,002,021 |
| 2017-18.............. | 447,755,802,831 | 640,939,740,118 | 1,088,695,542,949 |

by the NCDOR Local Government Division.

TABLE 71. TOTAL PROPERTY TAXES LEVIED

| Fiscal year | School district levies [\$] | All <br> other district levies [\$] | Total <br> [\$] |
| :---: | :---: | :---: | :---: |
| 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 |
| 2016-17. | 44,733,885 | 387,122,258 | 431,856,143 |
| 2017-18.. | 46,501,344 | 405,426,524 | 451,927,868 |

NCDOR Local Government Division.

TABLE 72. VALUATION OF PROPERTY OF UTILITY COMPANIES $\dagger$
BY COUNTIES AND BY TYPES OF COMPANIES FOR 2017-2018

| Counties | Electric Power Companies |  |  |  |  | Gas / Pipeline Companies |  | Telephone Companies |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Electric power companies |  |  | Electricmembershipcorporations:Totalvaluation[\$] | Solar Farm <br> Total <br> valuation <br> [\$] | Gas companies: Total valuation [\$] | Gaspipelinecompanies:Totalvaluation[\$] | Landline |  |  | Wireless <br> Total <br> $100 \%$ valuation <br> $[\$]$ | Tower <br> Total <br> $100 \%$ valuation <br> $[\$]$ | Total utility company valuation [\$] |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | System valuation $\dagger \dagger$ $[\$]$ | Non-system valuation [\$] | Total <br> 100\% valuation <br> $[\$]$ |  |  |  |  | System valuation $\dagger \dagger$ $[\$]$ | $\begin{gathered} \hline \text { Non-system } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |
| Alamance | 185,659,615 | 65,808 | 185,725,423 | 14,591,641 | - | 48,906,145 | 13,456,585 | 33,439,398 | - | 33,439,398 | 23,400,494 | 4,101,448 | 323,621,134 |
| Alexander | 49,151,948 |  | 49,151,948 | 18,865,850 | 834,486 | 1,234,787 |  | 5,770,603 | - | 5,770,603 | 5,908,994 | 1,652,393 | 83,419,061 |
| Alleghany | 1,596,203 |  | 1,596,203 | 37,106,232 |  |  |  | 321,117 | - | 321,117 | 5,523,041 | 989,785 | 45,536,378 |
| Anson | 59,181,650 | 2,262,543 | 61,444,193 | 138,155,090 | - | 44,594,008 | 6,611 | 8,423,112 | - | 8,423,112 | 5,212,824 | 919,525 | 258,755,363 |
| Ashe |  | - |  | 85,370,850 | - | 3,037,863 | - | 923,717 | - | 923,717 | 7,388,496 | 1,873,417 | 98,594,343 |
| Avery | 3,857,667 | - | 3,857,667 | 24,924,260 | - | 2,514,185 | - | 4,031,360 | - | 4,031,360 | 6,726,763 | 644,688 | 42,698,923 |
| Beaufort | 38,471,784 | - | 38,471,784 | 33,306,884 | 9,190,598 | 7,137,356 | - | 8,158,768 | - | 8,158,768 | 8,014,173 | 3,097,291 | 107,376,854 |
| Bertie | 15,878,983 | 4,900 | 15,883,883 | 14,582,788 | 11,053,288 | 3,772,145 | - | 4,005,241 | - | 4,005,241 | 2,292,963 | 1,619,238 | 53,209,546 |
| Bladen | 37,516,039 | 481,851 | 37,997,890 | 49,207,585 | - | 39,516,193 | - | 3,387,631 | - | 3,387,631 | 8,035,525 | 3,205,825 | 141,350,649 |
| Brunswick | 1,424,921,015 | 13,870,375 | 1,438,791,390 | 190,790,709 | - | 32,160,911 | - | 12,480,298 | - | 12,480,298 | 24,347,846 | 5,085,217 | 1,703,656,371 |
| Buncombe | 464,925,511 | 776,175 | 465,701,686 | 18,178,868 | - | 61,073,458 |  | 61,309,897 | - | 61,309,897 | 43,900,546 | 3,473,688 | 653,638,143 |
| Burke | 148,359,320 | 8,344 | 148,367,664 | 38,164,427 | - | 26,694,469 | - | 15,443,498 | - | 15,443,498 | 12,382,026 | 1,670,844 | 242,722,928 |
| Cabarrus | 135,433,106 | - | 135,433,106 | 24,701,008 | - | 107,449,617 | 12,788,377 | 45,529,476 | 183,414 | 45,712,890 | 33,573,134 | 4,617,767 | 364,275,899 |
| Caldwell | 88,495,228 | 76,161 | 88,571,389 | $\mathbf{6 0 , 2 0 1 , 9 1 1}$ | - | 17,628,321 | - | 14,928,464 | - | 14,928,464 | 14,506,467 | 1,574,724 | 197,411,276 |
| Camden | 6,982,028 | - | 6,982,028 | 9,606,229 | - | 378,433 | - | 2,028,663 | - | 2,028,663 | 1,265,020 | 239,529 | 20,499,902 |
| Carteret | 54,325,742 | - | 54,325,742 | 50,085,843 |  | 1,955,488 |  | 17,184,100 | 10,375 | 17,194,475 | 11,288,167 | 1,245,278 | 136,094,993 |
| Caswell | 41,196,163 | 532,818 | 41,728,981 | 12,852,575 | - | 2,832,148 | 1,263,204 | 5,560,495 | - | 5,560,495 | 1,877,685 | 644,836 | 66,759,924 |
| Catawba | 630,765,271 | 12,328,752 | 643,094,023 | 13,665,346 | - | 57,464,465 | 1,368,356 | 25,741,198 | - | 25,741,198 | 28,310,800 | 2,661,444 | 772,305,632 |
| Chatham | 101,477,697 | 6,158,856 | 107,636,553 | 20,271,852 | - | 26,702,097 | 12,336,725 | 17,765,833 | - | 17,765,833 | 11,035,415 | 2,072,946 | 197,821,421 |
| Cherokee | 24,166,729 | - | 24,166,729 | 20,471,989 | 2,225,194 | - | - | 5,538,364 | - | 5,538,364 | 3,504,631 | 1,192,827 | 57,099,734 |
| Chowan | 18,787,978 | - | 18,787,978 | 5,360,939 | - | 1,899,146 |  | 2,642,838 | - | 2,642,838 | 1,501,388 | 283,785 | 30,476,074 |
| Clay | 4,253,482 | - | 4,253,482 | 22,549,582 | - | - | - | 2,209,551 | - | 2,209,551 | 2,004,281 | 649,837 | 31,666,733 |
| Cleveland | 669,023,497 | 2,153 | 669,025,650 | 19,137,813 | 857,457 | 33,341,454 | 25,134,445 | 112,828,762 | - | 112,828,762 | 11,916,136 | 3,696,037 | 875,937,754 |
| Columbus | 68,662,223 | - | 68,662,223 | 59,901,102 | - | 11,328,228 | - | 27,673,169 | - | 27,673,169 | 9,173,686 | 2,365,697 | 179,104,105 |
| Craven | 66,263,497 | 82,134 | 66,345,631 | 15,328,107 | - | 20,582,831 | - | 18,172,482 | - | 18,172,482 | 17,318,440 | 3,585,658 | 141,333,149 |
| Cumberland | 102,758,475 | 37,747 | 102,796,222 | 81,455,227 | - | 75,641,950 | 1,181,672 | 58,373,830 | - | 58,373,830 | 52,048,837 | 6,925,441 | 378,423,179 |
| Currituck | 84,201,970 | 149,600 | 84,351,570 | 489,330 | 7,560,230 | 1,112,358 |  | 5,729,076 | - | 5,729,076 | 7,920,120 | 1,279,799 | 108,442,483 |
| Dare | 119,549,835 | 11,500 | 119,561,335 | 12,968,899 | - | 372,145 |  | 11,162,486 | - | 11,162,486 | 12,272,510 | 1,002,768 | 157,340,143 |
| Davidson | 109,021,092 | 2,592,313 | 111,613,405 | 80,001,666 | - | 6,454,721 | 59,623,328 | 66,279,049 | 622,861 | 66,901,910 | 22,187,348 | 4,561,442 | 351,343,820 |
| Davie | 45,972,472 | 7,770,080 | 53,742,552 | 26,292,534 | - | 4,491,702 | 930,541 | 3,995,869 | - | 3,995,869 | 7,381,243 | 1,770,238 | 98,604,679 |
| Duplin | 55,704,635 | 44,408 | 55,749,043 | 52,206,216 | - | 9,716,338 | - | 8,182,380 | 151,275 | 8,333,655 | 8,765,844 | 2,836,956 | 137,608,052 |
| Durham | 287,343,427 | 145,761 | 287,489,188 | 15,967,823 | - | 84,725,794 | - | 112,785,220 | - | 112,785,220 | 48,988,231 | 5,104,558 | 555,060,814 |
| Edgecombe | 34,961,076 |  | 34,961,076 | 29,477,461 | 31,075,824 | 20,677,175 | - | 38,705,381 | - | 38,705,381 | 6,930,753 | 1,957,442 | 163,785,112 |
| Forsyth | 383,124,686 | 5,652,596 | 388,777,282 | 8,213,965 | - | 84,051,219 | 6,277,930 | 99,859,689 | - | 99,859,689 | 51,912,682 | 9,920,429 | 649,013,196 |
| Franklin | 63,330,575 | 40,230 | 63,370,805 | 32,043,004 | - | 12,576,012 | - | 14,886,200 | - | 14,886,200 | 6,880,546 | 2,062,880 | 131,819,447 |
| Gaston | 504,177,881 | 1,366,887 | 505,544,768 | 38,439,677 | - | 108,340,351 | 45,919,798 | 48,819,906 | - | 48,819,906 | 26,058,830 | 5,322,825 | 778,446,155 |
| Gates | 9,722,356 | 84,348 | 9,806,704 | 7,681,374 | 2,184,448 | 4,975,953 | - | 3,401,144 | - | 3,401,144 | 1,762,063 | 1,113,616 | 30,925,302 |
| Graham | 33,265,287 | - | 33,265,287 |  | - | - | - | 1,719,446 | - | 1,719,446 | 962,613 | 63,014 | 36,010,360 |
| Granville | 56,836,260 | - | 56,836,260 | 27,534,273 | - | 28,199,133 | - | 9,105,870 | - | 9,105,870 | 7,218,316 | 1,207,862 | 130,101,714 |
| Greene | 8,627,472 | - | 8,627,472 | 19,159,616 | - | 8,955,635 | - | 2,715,775 | - | 2,715,775 | 3,254,678 | 999,894 | 43,713,070 |

TABLE 72. -Continued

| Counties | Electric Power Companies |  |  |  |  | Gas / Pipeline Companies |  | Telephone Companies |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Electric power companies |  |  | Electricmembershipcorporations:Totalvaluation[\$] | Solar Farm Total valuation [\$] | Gas companies: Total valuation [\$] | Gaspipelinecompanies:Totalvaluation[\$] | Landline |  |  | Wireless <br> Total <br> $100 \%$ valuation <br> $[\$]$ | Tower <br> Total <br> $100 \%$ valuation <br> $[\$]$ | Total utility company valuation [\$] |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | System valuation $\dagger \dagger$ $[\$]$ | Non-system valuation [\$] | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  | $\begin{gathered} \hline \text { System } \\ \text { valuation } \dagger \dagger \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { Non-system } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |
| Guilford | 495,184,306 | 924,158 | 496,108,464 | 2,897,983 |  | 142,851,211 | 166,744,086 | 198,758,286 | - - | 198,758,286 | 93,902,468 | 12,495,672 | 1,113,758,170 |
| Halifax | 136,585,428 | 435,634 | 137,021,062 | 29,115,026 | 14,564,345 | 39,171,561 |  | 11,558,246 | - | 11,558,246 | 8,303,900 | 2,663,295 | 242,397,435 |
| Harnett | 65,677,744 | 113,629 | 65,791,373 | 67,435,626 |  | 8,613,740 | 1,038,682 | 18,098,291 | - | 18,098,291 | 14,651,594 | 3,162,353 | 178,791,659 |
| Haywood | 86,474,480 | 21,600 | 86,496,080 | 53,703,321 |  | 5,236,828 | - | 14,259,972 | - | 14,259,972 | 13,587,016 | 1,362,261 | 174,645,478 |
| Henderson | 171,569,687 | 802,230 | 172,371,917 | - | - | 81,028,239 | - | 20,118,602 | - | 20,118,602 | 17,886,944 | 2,086,999 | 293,492,701 |
| Hertford | 49,620,915 | 3,527 | 49,624,442 | 20,163,027 | 8,160,549 | 5,734,542 | 830,438 | 5,033,606 | 11,490 | 5,045,096 | 2,727,340 | 1,172,587 | 93,458,021 |
| Hoke | 32,012,853 | - | 32,012,853 | 40,559,207 | - | 20,982,705 |  | 6,547,049 | - | 6,547,049 | 6,592,395 | 1,594,453 | 108,288,662 |
| Hyde | 62,057 |  | 62,057 | 26,236,814 |  | 822,032 |  | 1,780,445 | - | 1,780,445 | 1,580,014 | 291,876 | 30,773,238 |
| Iredell | 175,604,975 | 11,164 | 175,616,139 | 72,757,412 |  | 54,683,905 | 41,198,134 | 33,126,697 | - | 33,126,697 | 23,977,138 | 5,041,288 | 406,400,713 |
| Jackson | 154,835,185 | 3,938,964 | 158,774,149 | 9,206,768 | - | 3,281,819 | - | 10,659,795 | - | 10,659,795 | 8,245,150 | 790,538 | 190,958,219 |
| Johnston | 157,278,700 | 659,055 | 140,243,901 | 14,033,037 | - | 81,848,371 | 8,068,489 | 24,477,010 | - | 21,723,345 | 25,614,651 | 3,923,873 | 295,455,667 |
| Jones | 9,598,615 |  | 9,598,615 | 28,944,512 | - | 869,970 |  | 2,222,540 | - | 2,222,540 | 2,622,336 | 1,246,753 | 45,504,726 |
| Lee | 56,005,582 | 218,378 | 56,223,960 | 19,188,346 | - | 14,020,622 | 792,101 | 18,980,285 | 50,000 | 19,030,285 | 8,744,979 | 2,231,651 | 120,231,944 |
| Lenoir | 49,171,222 | 1,002,316 | 50,173,538 | 11,220,010 | - | 14,874,866 |  | 12,986,928 | - | 12,986,928 | 9,214,267 | 2,556,482 | 101,026,091 |
| Lincoln | 318,773,985 | 994 | 318,774,979 | 45,204,140 | - | 26,742,574 | 11,812,316 | 16,316,152 | - | 16,316,152 | 12,716,015 | 2,601,164 | 434,167,340 |
| Macon | 128,223,197 | 113,430 | 128,336,627 | 11,006,184 | - | 9,300,000 | - | 7,418,159 | - | 7,418,159 | 5,129,548 | 1,034,160 | 162,224,678 |
| Madison | 12,667,556 | - | 11,232,322 | 31,700,793 | - | 881,245 | - | 3,629,008 | - | 3,217,841 | 4,302,797 | 1,026,996 | 52,361,994 |
| Martin | 50,624,781 | - | 50,624,781 | 8,309,820 | 2,058,955 | 3,182,920 | - | 3,243,621 | - | 3,243,621 | 3,588,044 | 1,022,583 | 72,030,724 |
| McDowell | 138,539,787 | 61,520 | 138,601,307 | 18,278,091 | - | 5,690,294 | - | 6,980,071 | - | 6,980,071 | 7,395,832 | 1,396,988 | 178,342,583 |
| Mecklenburg | 2,608,792,967 | 3,356,351 | 2,034,040,702 | 37,163,614 | - | 311,381,953 | 47,079,232 | 438,486,207 | 45,600 | 341,363,249 | 329,233,540 | 16,234,190 | 3,116,496,480 |
| Mitchell | 15,659,657 | - | 15,659,657 | 11,845,298 | - | 8,010,190 | - | 4,058,823 | - | 4,058,823 | 2,148,566 | 510,880 | 42,233,414 |
| Montgomery | 59,922,428 | 1,337,398 | 61,259,826 | 15,643,250 | - | 637,807 | - | 3,497,961 | - | 3,497,961 | 5,705,740 | 993,673 | 87,738,257 |
| Moore | 100,256,178 | 256,875 | 100,513,053 | 37,295,220 |  | 9,074,435 | 1,529,510 | 19,226,854 | - | 19,226,854 | 16,171,980 | 2,249,405 | 186,060,457 |
| Nash | 88,386,939 | 5,050 | 88,391,989 | 1,484,141 | 7,197,059 | 2,738,350 | - | 17,732,264 | - | 17,732,264 | 18,249,539 | 4,186,278 | 139,979,620 |
| New Hanover | 496,290,761 | 1,221,059 | 497,511,820 | 19,562 | - | 38,659,520 |  | 60,331,812 | - | 60,331,812 | 42,664,172 | 3,463,338 | 642,650,224 |
| Northampton | 87,617,829 | 84,610 | 87,702,439 | 8,618,424 | 9,830,971 | 8,978,553 | 1,963,606 | 4,423,280 | - | 4,423,280 | 2,636,925 | 851,960 | 125,006,158 |
| Onslow | 81,787,514 | 3,500 | 81,791,014 | 147,522,385 |  | 15,612,635 | - | 31,823,200 | - | 31,823,200 | 26,094,468 | 4,280,686 | 307,124,388 |
| Orange | 136,791,449 | - | 136,791,449 | 62,269,696 | - | 50,339,464 | 6,289,757 | 27,084,122 | - | 27,084,122 | 20,656,181 | 2,703,176 | 306,133,845 |
| Pamlico | 10,621,983 | - | 10,621,983 | 21,240,275 | - | 314,926 | - | 2,249,328 | - | 2,249,328 | 1,635,868 | 621,736 | 36,684,116 |
| Pasquotank | 36,971,122 | 130,600 | 37,101,722 | 17,732,184 | 7,836,494 | 4,857,880 | - | 7,945,508 | - | 7,945,508 | 5,395,375 | 656,292 | 81,525,455 |
| Pender | 54,116,521 | - | 47,227,486 | 42,627,655 | - | 5,457,229 |  | 12,013,274 | - | 10,483,983 | 8,931,742 | 1,203,559 | 115,931,654 |
| Perquimans | 23,964,885 | - | 23,964,885 | 20,881,117 | 1,866,353 | 613,881 | - | 2,523,116 | - | 2,523,116 | 1,789,666 | 319,329 | 51,958,347 |
| Person | 794,333,139 | 19,233,103 | 813,566,242 | 28,259,097 | - | 21,325,840 | 97,048 | 4,816,074 | - | 4,816,074 | 5,230,950 | 1,298,111 | 874,593,362 |
| Pitt | 34,749,370 | 44,880 | 34,794,250 | 15,718,080 | 1,536,702 | 24,146,272 | - | 24,375,644 | - | 24,375,644 | 45,256,637 | 5,570,771 | 151,398,356 |
| Polk | 32,890,201 | - | 32,890,201 | 19,845,523 | - | 40,217,260 | 1,903,742 | 8,351,994 | - | 8,351,994 | 3,032,318 | 317,829 | 106,558,867 |
| Randolph | 139,788,428 | - | 139,788,428 | 65,650,440 | - | 19,002,662 | - | 24,120,249 | 20,326 | 24,140,575 | 17,482,906 | 4,917,415 | 270,982,426 |
| Richmond | 529,896,440 | 983,852 | 530,880,292 | 145,687,324 | - | 44,451,473 | 1,201,402 | 14,485,688 | - | 14,485,688 | 7,559,116 | 1,436,954 | 745,702,249 |
| Robeson | 93,684,141 | 19,082 | 93,703,223 | 103,462,601 | - | 92,381,324 |  | 43,862,433 | 25,750 | 43,888,183 | 16,913,626 | 3,034,522 | 353,383,479 |
| Rockingham | 664,984,103 | 13,072,367 | 678,056,470 | 11,389,789 | - | 37,106,193 | 62,090,073 | 17,739,658 | - | 17,739,658 | 12,297,911 | 3,168,661 | 821,848,755 |
| Rowan | 539,222,154 | 1,495,243 | 540,717,397 | 10,006,523 | - | 42,805,562 | 47,354,212 | 29,720,441 | - | 29,720,441 | 16,748,653 | 3,204,807 | 690,557,595 |

TABLE 72. -Continued

| Counties | Electric Power Companies |  |  |  |  | Gas / Pipeline Companies |  | Telephone Companies |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Electric power companies |  |  | Electric <br> membership <br> corporations: <br> Total <br> valuation <br> [\$] <br> [1,24, | Solar Farm Total valuation [\$] | Gas <br> companies: <br> Total <br> valuation <br> $[\$]$ <br> 33,111798 | Gaspipelinecompanies:Totalvaluation$[\$]$ | Landline |  |  | Wireless <br> Total <br> $100 \%$ valuation <br> $[\$]$ | Tower <br> Total <br> $100 \%$ valuation <br> $[\$]$ | Total utility company valuation [\$] |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | System valuation $\dagger \dagger$ $[\$]$ | Non-system valuation [\$] | Total <br> $100 \%$ valuation <br> [\$] |  |  |  |  | System valuation $\dagger \dagger$ $[\$]$ | $\begin{gathered} \hline \text { Non-system } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |
| Rutherford | 466,999,267 | 27,000 | 467,026,267 | 31,249,989 | - | 33,111,798 | - - | 15,833,041 |  | 15,833,041 | 16,007,771 | 4,797,698 | 568,026,564 |
| Sampson | 69,064,537 | 1,036,732 | 70,101,269 | 59,366,579 | - | 8,922,106 | - | 6,883,632 | - | 6,883,632 | 19,198,882 | 3,257,019 | 167,729,487 |
| Scotland | 32,029,237 |  | 32,029,237 | 16,137,264 | - | 26,083,068 | - | 11,292,932 | - | 11,292,932 | 5,826,208 | 1,244,294 | 92,613,003 |
| Stanly | 53,054,054 | 128,654 | 53,182,708 | 36,159,374 | - | 37,141,741 | - | 12,146,613 | 67,700 | 12,214,313 | 7,632,369 | 1,965,298 | 148,295,803 |
| Stokes | 545,797,263 | 1,198,391 | 546,995,654 | 20,485,907 | - | 903,646 | - | 14,047,434 | - | 14,047,434 | 5,442,362 | 1,752,126 | 589,627,129 |
| Surry | 93,646,708 | 17,100 | 93,663,808 | 45,289,503 | - | 8,248,917 | - | 16,152,635 | - | 16,152,635 | 19,743,934 | 2,195,098 | 185,293,895 |
| Swain | 60,175,432 | 79,100 | 60,254,532 |  | - | 652,837 | - | 4,323,520 | - | 4,323,520 | 4,310,153 | 309,637 | 69,850,679 |
| Transylvania | 63,076,339 | 5,042,120 | 68,118,459 | 23,239,277 | - | 3,218,795 | - | 17,422,150 | 4,809,326 | 22,231,476 | 3,756,753 | 307,132 | 120,871,892 |
| Tyrrell | 8,593,923 |  | 8,593,923 |  | - | 141,571 | - | 1,424,395 | - | 1,424,395 | 1,082,227 | 233,025 | 11,475,141 |
| Union | 123,166,986 | 14,060 | 123,181,046 | 149,336,807 | - | 61,457,344 | - | 35,230,007 | 90,440 | 35,320,447 | 27,839,066 | 6,046,248 | 403,180,958 |
| Vance | 56,950,032 | 36,148 | 56,986,180 | 4,630,545 |  | 6,670,407 | - | 8,819,546 | - | 8,819,546 | 6,669,825 | 1,709,881 | 85,486,384 |
| Wake | 2,105,450,903 | 26,919,814 | 2,132,370,717 | 97,469,789 | - | 251,114,543 | 26,003,824 | 362,653,678 | - | 362,653,678 | 191,514,313 | 19,589,270 | 3,080,716,134 |
| Warren | 29,050,016 | 32,544 | 29,082,560 | 19,126,238 | - | 977,433 | 272,197 | 4,386,662 | - | 4,386,662 | 2,389,552 | 967,467 | 57,202,109 |
| Washington | 40,881,483 | - | 40,881,483 | 2,321,540 | 5,593,668 | 2,843,176 | - | 2,199,635 | - | 2,199,635 | 1,618,247 | 472,183 | 55,929,932 |
| Watauga | - | - | - | 76,864,846 | - | 3,576,900 | - | 8,450,598 | - | 8,450,598 | 13,546,201 | 786,823 | 103,225,368 |
| Wayne | 575,433,143 | 104,154 | 575,537,297 | 28,967,299 | - | 50,580,126 | - | 24,928,022 | - | 24,928,022 | 18,164,610 | 3,719,456 | 701,896,810 |
| Wilkes | 121,825,902 | 190,060 | 122,015,962 | 29,826,672 | - | 4,475,007 | - | 7,141,044 | - | 7,141,044 | 38,677,212 | 2,735,160 | 204,871,057 |
| Wilson | 22,252,153 | 20,000 | 22,272,153 | 1,001,980 | - | 14,482,294 | - | 16,965,622 | 109,311 | 17,074,933 | 12,130,318 | 2,487,396 | 69,449,074 |
| Yadkin | 59,136,791 | - | 59,136,791 | 19,483,284 | - | 2,514,127 | - | 1,775,801 | - | 1,775,801 | 6,324,504 | 1,302,620 | 90,537,127 |
| Yancey | 11,972,597 | - | 11,972,597 | 24,997,248 | - | 1,379,989 | - | 2,892,924 | - | 2,892,924 | 2,838,643 | 496,143 | 44,577,544 |
| All counties | 19,695,745,905 | 138,942,786 | 19,230,561,952 | 3,449,587,001 | 123,626,621 | 2,818,920,912 | 606,556,421 | 2,731,251,940 | 6,197,868 | 2,635,587,127 | 1,846,285,012 | 264,592,406 | 30,975,717,452 |

$\dagger$ 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 2017.
$\dagger \dagger$ 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 derive levy) 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 adjustments.
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$$[\$]$ | Busline companies: System valuation $\dagger \dagger$ [\$] | Motor <br> freight <br> carriers: <br> Total <br> valuation $\dagger \dagger \dagger$ <br> $[\$]$ | Total transportation company valuation [\$] | Counties | Railroad property $\dagger \dagger$ |  |  | Airline companies: System valuation $\dagger \dagger$ [\$] | Buslinecompanies:Systemvaluation $\dagger \dagger \mid$$[\$]$ | Motor <br> freight <br> carriers: <br> Total <br> valuation <br> $[\$]$ <br> [12 | Total transportation company valuation [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | System valuation $[\$]$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Non-system } \\ \text { valuation } \\ {[\$]} \end{array} \\ \hline \end{array}$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  |  | System valuation $[\$]$ | $\begin{gathered} \hline \text { Non-system } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  |
| Alamance | 6,691,517 | 3,565,943 | 10,257,460 | 10,407 | 703,957 | 5,119,398 | 16,091,222 | Guilford | 47,495,317 | 1,785,860 | 46,778,173 | 41,999,261 | 1,890,150 | 121,180,990 | 211,848,574 |
| Alexander | 3,009,756 | 637,570 | 3,452,294 |  | 613 |  | 3,452,907 | Halifax | 21,901,680 | 593,130 | 22,494,810 |  | 259,140 | 104,892 | 22,858,842 |
| Alleghany |  |  |  |  | 453 |  | 453 | Harnett | 13,226,259 | 483,068 | 13,709,327 | - | 108,320 |  | 13,817,647 |
| Anson | 20,039,612 | 19,641 | 20,059,253 |  | 19,669 | 4,179,605 | 24,258,527 | Haywood | 3,683,700 | - | 3,307,963 | - | 444,271 |  | 3,752,234 |
| Ashe |  |  | - |  | 1,443 | 3,015,256 | 3,016,699 | Henderson | 6,306,376 |  | 5,153,571 |  | 109,154 | 10,788,489 | 16,051,214 |
| Avery |  | - |  |  | 99 | - | 99 | Hertford | 7,601,831 | 96,897 | 7,698,728 |  | 32,290 |  | 7,731,018 |
| Beaufort | 12,477,574 | 551,172 | 13,028,746 | - | 21,133 | 290,968 | 13,340,847 | Hoke | 3,249,179 | - | 3,249,179 | - | 14,082 | 318,993 | 3,582,254 |
| Bertie | 4,179,748 | 78,200 | 4,257,948 |  | 43,063 | - | 4,301,011 | Hyde |  |  |  |  | 18 |  | 18 |
| Bladen | 16,076,339 | 113,464 | 14,985,685 |  | 5,520 |  | 14,991,205 | Iredell | 17,066,766 | 1,163,810 | 16,298,618 | - | 717,426 | 9,702,259 | 26,718,303 |
| Brunswick | 8,732,295 | 40,298 | 7,821,646 | - | 33,379 | 8,429,212 | 16,284,237 | Jackson | 6,044,546 | - | 6,044,546 | - | 19,074 | 439,089 | 6,502,709 |
| Buncombe | 29,745,761 | 679,450 | 27,944,414 | 16,543,822 | 616,588 | 11,198,080 | 56,302,904 | Johnston | 38,162,404 | 1,253,140 | 34,152,949 |  | 525,143 | 14,988,582 | 49,666,674 |
| Burke | 17,456,571 | 16,560 | 15,338,192 |  | 499,265 | 2,186,766 | 18,024,223 | Jones | 801,991 |  | 801,991 | - | 51,724 | 96,112 | 949,827 |
| Cabarrus | 16,694,196 | 164,770 | 15,252,984 | 1,705,714 | 264,704 | 38,572,321 | 55,795,723 | Lee | 10,348,568 | 245,669 | 10,594,237 | - | 16,063 | 1,114,428 | 11,724,728 |
| Caldwell |  | 72,500 | 72,500 |  | 9,550 | 28,267,669 | 28,349,719 | Lenoir | 5,062,000 | 111,872 | 5,173,872 | - | 134,491 | 4,286,491 | 9,594,854 |
| Camden | 1,920,118 | - | 1,920,118 |  | 5,716 | - | 1,925,834 | Lincoln | 10,981,043 | 48,978 | 9,383,963 | - | 678,001 |  | 10,061,964 |
| Carteret | 5,652,537 | 2,840,495 | 8,136,922 | 2,081 | 46,297 | - | 8,185,300 | Macon | 358,752 | - | 358,752 |  | 5 | 351,555 | 710,312 |
| Caswell | 5,910,844 | 205,860 | 6,116,704 |  | 60,257 | 18,998,180 | 25,175,141 | Madison | 16,778,717 | 6,000 | 13,912,201 | - | 13 |  | 13,912,214 |
| Catawba | 16,345,674 | 177,000 | 15,290,210 | 49,923 | 1,092,782 | 68,260,320 | 84,693,235 | Martin | 2,937,701 | 350,016 | 3,287,717 |  | 72,044 |  | 3,359,761 |
| Chatham | 8,103,947 | 377,633 | 8,481,580 |  | 47,419 | - | 8,528,999 | McDowell | 56,578,434 | 173,315 | 51,818,110 | - | 484,221 | - | 52,302,331 |
| Cherokee | 1,352,541 | - | 1,217,693 |  | 17 | - | 1,217,710 | Mecklenburg | 74,554,113 | 20,912,900 | 76,619,734 | 887,941,501 | 1,177,384 | 197,980,822 | 1,163,719,441 |
| Chowan | 1,825,220 | - | 1,825,220 | 141,625 | 5,934 | 504,062 | 2,476,841 | Mitchell | 34,132,048 | 43,850 | 34,175,898 |  | 7 | 1,312,870 | 35,488,775 |
| Clay |  | - |  |  |  |  |  | Montgomery | 6,786,810 | 1,890,787 | 8,251,385 | - | 105,491 | - | 8,356,876 |
| Cleveland | 21,843,923 | 524,150 | 21,129,522 |  | 71,913 | 18,076,245 | 39,277,680 | Moore | 10,747,729 | 423,250 | 11,170,979 | - | 23,331 | 3,752,062 | 14,946,372 |
| Columbus | 10,167,052 | 299,931 | 9,233,720 |  | 397 | - | 9,234,117 | Nash | 12,405,958 | 194,251 | 11,674,725 | - | 375,403 | 12,993,442 | 25,043,570 |
| Craven | 13,586,040 | 507,100 | 14,093,140 | 8,895,244 | 124,541 | 1,902,737 | 25,015,662 | New Hanover | 6,823,387 | 3,626,500 | 9,733,431 | 17,879,186 | 88,074 | 11,845,447 | 39,546,138 |
| Cumberland | 35,095,021 | 1,032,400 | 36,127,421 | 7,886,077 | 237,418 | 31,273,762 | 75,524,678 | Northampton | 23,977,203 | 11,042 | 23,988,245 | - | 102,105 | 6,964,992 | 31,055,342 |
| Currituck | 6,063,371 | - | 5,523,125 |  |  | - | 5,523,125 | Onslow |  | 552,053 | 552,053 | 7,970,050 | 220,762 | 721,642 | 9,464,507 |
| Dare |  | - | - | 1,110,449 | 45,519 | 396,162 | 1,552,130 | Orange | 8,981,918 | 1,081,276 | 10,063,194 | - | 781,715 | 3,247,419 | 14,092,328 |
| Davidson | 51,689,462 | 543,870 | 52,233,332 | - | 339,376 | 12,252,711 | 64,825,419 | Pamlico | 300 | 174,900 | 175,178 | - | 1,949 | - | 177,127 |
| Davie | 3,514,991 | 117,106 | 3,632,097 | - | 217,454 | 296,348 | 4,145,899 | Pasquotank | 5,171,726 | - | 5,171,726 | - | 44,475 | - | 5,216,201 |
| Duplin | 5,690,857 | - | 5,690,857 | - | 259,365 | 193,421 | 6,143,643 | Pender |  | 33,280 | 33,280 | - | 157,318 | 4,003,100 | 4,193,698 |
| Durham | 9,818,868 | 4,148,302 | 12,890,040 | - | 1,213,570 | 11,104,140 | 25,207,750 | Perquimans | 6,540,316 | - | 6,540,316 | - | 10,129 | 126,964 | 6,677,409 |
| Edgecombe | 20,062,836 | 1,635,414 | 21,698,250 | - | 112,133 | 2,224,673 | 24,035,056 | Person | 2,879,431 | 114,577 | 2,994,008 | - | 2,924 | - | 2,996,932 |
| Forsyth | 26,670,318 | 1,776,146 | 28,446,464 | 230,607 | 814,288 | 42,661,120 | 72,152,479 | Pitt | 11,831,251 | 662,654 | 12,493,905 | 3,189,308 | 70,541 | 7,435,276 | 23,189,030 |
| Franklin | 2,132,680 | 218,075 | 2,350,755 | 2,081 | 750,062 | - | 3,102,898 | Polk | 4,169,539 | - | 3,916,448 | - | 18,728 | - | 3,935,176 |
| Gaston | 32,757,263 | 813,098 | 29,092,443 | - | 450,038 | 12,133,569 | 41,676,050 | Randolph | 7,734,218 | 947,420 | 7,920,591 | - | 414,022 | 18,375,895 | 26,710,508 |
| Gates |  |  |  | - | 26,820 | - | 26,820 | Richmond | 33,243,065 | 173,963 | 33,417,028 | - | 98,462 | - | 33,515,490 |
| Graham |  |  |  | - |  | - | - | Robeson | 49,566,660 | 389,321 | 49,955,981 | 1,041 | 185,088 | 5,246,257 | 55,388,367 |
| Granville | 7,387,387 | 222,798 | 7,610,185 | - | 493,339 | 4,627,628 | 12,731,152 | Rockingham | 33,207,953 | 233,515 | 33,441,468 | - | 136,431 | 4,743,081 | 38,320,980 |
| Greene | 849,157 | - | 849,157 | - | 30,498 | - | 879,655 | Rowan | 43,974,252 | 671,903 | 44,646,155 | - | 285,665 | 22,308,077 | 67,239,897 |

TABLE 73. -Continued

| Counties | Railroad property $\dagger \dagger$ |  |  | Airlinecompanies:Systemvaluation $\dagger \dagger \dagger$$[\$]$ | Busline companies: System valuation $\dagger+$ [\$] | Motor <br> freight <br> carriers: <br> Total <br> valuation <br> $[\$]$ | Total transportation company valuation [\$] | Counties | Railroad property $\dagger \dagger$ |  |  | Airline companies: System valuation $\dagger \dagger \dagger$ [\$] | Buslinecompanies:Systemvaluation $\dagger \dagger \mid$$[\$]$ | Motor <br> freight <br> carriers: <br> Total <br> valuation $\dagger \dagger \mid$ <br> $[\$]$ | Total <br> transportation <br> company <br> valuation <br> $[\$]$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \hline \text { System } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Non-system } \\ \text { valuation } \\ {[\$]} \end{array} \\ \hline \end{array}$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  |  | $\begin{gathered} \text { System } \\ \text { valuation } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \begin{array}{c} \text { Non-system } \\ \text { valuation } \\ {[\$]} \end{array} \\ \hline \end{array}$ | Total <br> $100 \%$ valuation <br> $[\$]$ |  |  |  |  |
| Rutherford | 27,792,626 | 651,325 | 26,534,598 | - | 26,168 | 4,668,667 | 31,229,433 | Vance | 3,635,134 | 542,874 | 4,178,008 | - | 420,937 | 62,910 | 4,661,855 |
| Sampson | 546,841 | 170,230 | 680,214 | - | 168,202 | 5,273,652 | 6,122,068 | Wake | 31,379,200 | 15,242,016 | 43,169,504 | 280,178,497 | 1,271,541 | 31,587,973 | 356,207,515 |
| Scotland | 14,350,679 | 69,000 | 14,419,679 | - | 22,064 | 8,140,377 | 22,582,120 | Warren | 803,506 | 234,761 | 1,038,267 | - | 224,899 | 700,485 | 1,963,651 |
| Stanly | 10,075,735 | - | 9,383,531 | - | 12,246 | - | 9,395,777 | Washington | 3,800,601 | 32,700 | 3,833,301 | - | 18,413 | 1,139,891 | 4,991,605 |
| Stokes | 8,788,992 | 546,168 | 9,335,160 | - | 64,186 | - | 9,399,346 | Watauga | - | - | - | - | 23,283 | 1,872,262 | 1,895,545 |
| Surry | 7,650,302 | - | 7,650,302 | - | 347,043 | 30,078,671 | 38,076,016 | Wayne | 11,769,318 | 296,800 | 12,066,118 | - | 103,975 | 7,034,149 | 19,204,242 |
| Swain | 5,701,761 | 131,470 | 5,833,231 | - | 10,002 | 142,760 | 5,985,993 | Wilkes | 2,837,041 | - | 2,837,041 | - | 34,532 | 2,619,352 | 5,490,925 |
| Transylvania | 1,392,000 | 329,175 | 1,648,373 | - |  | - | 1,648,427 | Wilson | 26,049,495 | 276,244 | 26,325,739 | - | 179,896 | 12,632,273 | 39,137,908 |
| Tyrrell |  |  | - | - | 30,518 |  | 30,518 | Yadkin |  |  | - | - | 214,197 | 8,312,733 | 8,526,930 |
| Union | $\mathbf{2 6 , 2 5 9 , 5 6 0}$ | 109,613 | 22,293,689 | - | 34,487 | 1,743,588 | 24,071,764 | Yancey | 4,416,538 | 101,220 | 4,081,404 | - | - | - | 4,081,404 |
|  |  |  |  |  |  |  |  | All counties | 1,256,105,946 | 78,561,739 | 1,262,522,671 | 1,275,736,874 | 21,726,866 | 906,603,322 | 3,466,589,733 |

$\dagger$ 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 2017.
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.
${ }^{\Pi T T}$ 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 <br> Service <br> Company Property [\%] | Counties | Taxable Real Property: |  |  | Taxable Personal Property: |  |  | Public <br> Service <br> Company Property [\$] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Property Classified at Present Use Value [\%] | Other <br> Taxable <br> Real <br> Property <br> [\%] | $\begin{array}{c\|} \text { Total } \\ \text { Taxable } \\ \text { Real } \\ \text { Property } \\ {[\%]} \\ \hline \end{array}$ | Classified <br> Registered <br> Motor <br> Vehicles $\dagger$ <br> [\%] | Other <br> Taxable <br> Personal <br> Property <br> [\%] | Total Taxable Personal Property [\%] |  |  | Property Classified at Present Use Value [\%] | Other <br> Taxable <br> Real <br> Property <br> [\%] <br> [6] | $\begin{array}{\|c\|} \text { Total } \\ \text { Taxable } \\ \text { Real } \\ \text { Property } \\ \text { [\%] } \\ \hline \end{array}$ | 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 | 1.32\% | 76.76\% | 78.07\% | 9.77\% | 9.68\% | 19.45\% | 2.48\% | Johnston | 1.45\% | 76.30\% | 77.75\% | 11.04\% | 9.09\% | 20.13\% | 2.12\% |
| Alexander | 6.01\% | 73.97\% | 79.98\% | 11.18\% | 5.50\% | 16.68\% | 3.34\% | Jones | 12.02\% | 65.20\% | 77.21\% | 10.53\% | 6.84\% | 17.37\% | 5.42\% |
| Alleghany | 4.54\% | 82.41\% | 86.95\% | 6.84\% | 3.55\% | 10.40\% | 2.65\% | Lee | 0.79\% | 70.79\% | 71.58\% | 8.80\% | 17.14\% | 25.93\% | 2.48\% |
| Anson | 13.32\% | 51.54\% | 64.86\% | 9.09\% | 10.97\% | 20.06\% | 15.08\% | Lenoir | 4.72\% | 61.33\% | 66.05\% | 10.83\% | 20.42\% | 31.25\% | 2.71\% |
| Ashe | 2.78\% | 84.03\% | 86.81\% | 6.60\% | 4.08\% | 10.68\% | 2.52\% | Lincoln | 1.72\% | 76.80\% | 78.53\% | 9.12\% | 7.49\% | 16.61\% | 4.87\% |
| Avery | 1.87\% | 89.49\% | 91.36\% | 4.83\% | 2.67\% | 7.50\% | 1.14\% | Macon | 1.42\% | 90.97\% | 92.39\% | 4.20\% | 1.38\% | 5.58\% | 2.02\% |
| Beaufort | 4.39\% | 65.05\% | 69.44\% | 7.41\% | 21.13\% | 28.54\% | 2.02\% | Madison | 7.04\% | 78.53\% | 85.58\% | 8.40\% | 2.98\% | 11.38\% | 3.04\% |
| Bertie | 13.37\% | 57.36\% | 70.74\% | 12.10\% | 12.82\% | 24.91\% | 4.35\% | Martin | 6.87\% | 51.52\% | 58.39\% | 9.82\% | 27.96\% | 37.78\% | 3.83\% |
| Bladen | 6.54\% | 62.41\% | 68.95\% | 9.71\% | 15.73\% | 25.44\% | 5.61\% | McDowell | 1.42\% | 69.31\% | 70.73\% | 9.59\% | 13.52\% | 23.11\% | 6.16\% |
| Brunswick | 0.42\% | 84.65\% | 85.06\% | 5.62\% | 2.45\% | 8.07\% | 6.87\% | Mecklenburg | 0.04\% | 81.11\% | 81.14\% | 7.60\% | 7.86\% | 15.45\% | 3.40\% |
| Buncombe | 0.98\% | 85.70\% | 86.68\% | 6.15\% | 5.20\% | 11.35\% | 1.97\% | Mitchell | 3.39\% | 74.83\% | 78.22\% | 7.67\% | 9.68\% | 17.36\% | 4.42\% |
| Burke | 1.19\% | 75.47\% | 76.66\% | 9.75\% | 9.63\% | 19.39\% | 3.95\% | Montgomery | 3.45\% | 75.19\% | 78.64\% | 7.64\% | 10.67\% | 18.31\% | 3.05\% |
| Cabarrus | 0.40\% | 80.54\% | 80.94\% | 8.67\% | 8.51\% | 17.18\% | 1.88\% | Moore | 2.36\% | 85.30\% | 87.67\% | 7.60\% | 3.12\% | 10.72\% | 1.61\% |
| Caldwell | 1.63\% | 72.84\% | 74.47\% | 9.12\% | 13.09\% | 22.20\% | 3.33\% | Nash | 3.00\% | 69.33\% | 72.33\% | 12.13\% | 13.31\% | 25.44\% | 2.23\% |
| Camden | 5.53\% | 79.59\% | 85.12\% | 9.65\% | 3.16\% | 12.81\% | 2.07\% | New Hanover | 0.09\% | 85.71\% | 85.80\% | 6.28\% | 5.90\% | 12.18\% | 2.02\% |
| Carteret | 0.41\% | 89.67\% | 90.08\% | 4.97\% | 3.98\% | 8.95\% | 0.97\% | Northampton | 8.66\% | 61.47\% | 70.14\% | 7.49\% | 14.86\% | 22.34\% | 7.52\% |
| Caswell | 4.03\% | 77.15\% | 81.18\% | 10.28\% | 2.98\% | 13.26\% | 5.55\% | Onslow | 0.87\% | 83.67\% | 84.54\% | 9.24\% | 3.95\% | 13.19\% | 2.27\% |
| Catawba | 0.71\% | 70.12\% | 70.83\% | 8.48\% | 15.55\% | 24.03\% | 5.14\% | Orange | 1.84\% | 87.64\% | 89.48\% | 6.34\% | 2.42\% | 8.76\% | 1.76\% |
| Chatham | 3.82\% | 82.71\% | 86.53\% | 7.09\% | 4.43\% | 11.52\% | 1.95\% | Pamlico | 3.03\% | 81.63\% | 84.67\% | 7.23\% | 5.92\% | 13.15\% | 2.18\% |
| Cherokee | 2.34\% | 84.82\% | 87.16\% | 7.66\% | 3.34\% | 11.00\% | 1.83\% | Pasquotank | 3.31\% | 73.84\% | 77.15\% | 9.61\% | 10.59\% | 20.20\% | 2.65\% |
| Chowan | 3.66\% | 76.07\% | 79.73\% | 9.50\% | 8.47\% | 17.96\% | 2.31\% | Pender | 2.42\% | 84.53\% | 86.95\% | 8.28\% | 3.05\% | 11.33\% | 1.72\% |
| Clay | 2.10\% | 89.13\% | 91.22\% | 4.98\% | 2.33\% | 7.31\% | 1.47\% | Perquimans | 75.42\% | -0.73\% | 74.70\% | 7.03\% | 15.05\% | 22.08\% | 3.23\% |
| Cleveland | 2.59\% | 58.76\% | 61.35\% | 8.54\% | 19.36\% | 27.90\% | 10.75\% | Person | 2.72\% | 58.82\% | 61.53\% | 7.83\% | 11.36\% | 19.19\% | 19.28\% |
| Columbus | 6.37\% | 55.73\% | 62.10\% | 10.80\% | 22.19\% | 32.99\% | 4.91\% | Pitt | 1.89\% | 76.53\% | 78.41\% | 10.29\% | 9.92\% | 20.21\% | 1.38\% |
| Craven | 1.43\% | 79.04\% | 80.47\% | 9.33\% | 8.42\% | 17.75\% | 1.78\% | Polk | 4.21\% | 82.67\% | 86.88\% | 6.95\% | 2.37\% | 9.32\% | 3.80\% |
| Cumberland | 0.36\% | 80.40\% | 80.75\% | 10.27\% | 7.00\% | 17.27\% | 1.98\% | Randolph | 1.40\% | 73.60\% | 75.01\% | 10.72\% | 11.51\% | 22.22\% | 2.77\% |
| Currituck | 0.95\% | 89.15\% | 90.10\% | 4.79\% | 3.29\% | 8.08\% | 1.82\% | Richmond | 2.67\% | 53.86\% | 56.54\% | 9.71\% | 10.15\% | 19.85\% | 23.61\% |
| Dare | 0.00\% | 92.71\% | 92.71\% | 3.40\% | 2.70\% | 6.09\% | 1.19\% | Robeson | 3.69\% | 61.49\% | 65.19\% | 14.39\% | 14.32\% | 28.71\% | 6.10\% |
| Davidson | 0.72\% | 79.81\% | 80.53\% | 9.89\% | 6.62\% | 16.50\% | 2.97\% | Rockingham | 2.29\% | 64.91\% | 67.20\% | 10.34\% | 10.80\% | 21.14\% | 11.67\% |
| Davie | 4.41\% | 72.91\% | 77.32\% | 9.58\% | 10.86\% | 20.44\% | 2.24\% | Rowan | 2.57\% | 70.29\% | 72.86\% | 9.44\% | 11.55\% | 20.99\% | 6.15\% |
| Duplin | 4.50\% | 69.18\% | 73.68\% | 10.30\% | 12.65\% | 22.96\% | 3.37\% | Rutherford | 2.31\% | 71.66\% | 73.97\% | 7.70\% | 8.55\% | 16.25\% | 9.78\% |
| Durham | 0.22\% | 81.76\% | 81.98\% | 6.35\% | 10.07\% | 16.42\% | 1.60\% | Sampson | 14.47\% | 58.92\% | 73.39\% | 12.15\% | 10.68\% | 22.82\% | 3.79\% |
| Edgecombe | 6.76\% | 63.09\% | 69.85\% | 11.54\% | 12.71\% | 24.25\% | 5.91\% | Scotland | 3.79\% | 62.61\% | 66.40\% | 10.55\% | 17.87\% | 28.42\% | 5.18\% |
| Forsyth | 0.36\% | 79.49\% | 79.85\% | 8.55\% | 9.58\% | 18.13\% | 2.02\% | Stanly | 4.69\% | 73.01\% | 77.69\% | 11.19\% | 7.84\% | 19.02\% | 3.28\% |
| Franklin | 2.48\% | 73.82\% | 76.31\% | 11.62\% | 9.26\% | 20.88\% | 2.81\% | Stokes | 2.59\% | 67.45\% | 70.04\% | 9.68\% | 5.10\% | 14.78\% | 15.19\% |
| Gaston | 0.62\% | 74.35\% | 74.97\% | 10.58\% | 9.44\% | 20.02\% | 5.01\% | Surry | 4.88\% | 69.63\% | 74.51\% | 10.64\% | 10.93\% | 21.57\% | 3.92\% |
| Gates | 10.72\% | 68.32\% | 79.04\% | 10.76\% | 6.85\% | 17.61\% | 3.36\% | Swain | 1.52\% | 84.34\% | 85.86\% | 5.61\% | 3.90\% | 9.51\% | 4.62\% |
| Graham | 2.01\% | 85.05\% | 87.05\% | 6.80\% | 3.02\% | 9.82\% | 3.13\% | Transylvania | 0.60\% | 89.85\% | 90.45\% | 5.36\% | 2.08\% | 7.44\% | 2.11\% |
| Granville | 5.42\% | 67.77\% | 73.19\% | 11.39\% | 12.07\% | 23.46\% | 3.35\% | Tyrrell | 15.17\% | 67.42\% | 82.59\% | 7.41\% | 7.30\% | 14.71\% | 2.70\% |
| Greene | 16.97\% | 54.65\% | 71.62\% | 13.55\% | 10.85\% | 24.40\% | 3.98\% | Union | 1.61\% | 80.80\% | 82.42\% | 10.18\% | 5.72\% | 15.90\% | 1.69\% |
| Guilford | 0.15\% | 79.84\% | 79.99\% | 8.25\% | 9.15\% | 17.40\% | 2.61\% | Vance | 2.80\% | 69.05\% | 71.85\% | 12.03\% | 12.77\% | 24.80\% | 3.34\% |
| Halifax | 4.64\% | 65.09\% | 69.73\% | 10.33\% | 12.60\% | 22.93\% | 7.34\% | Wake | 0.24\% | 85.07\% | 85.31\% | 7.28\% | 5.02\% | 12.30\% | 2.39\% |
| Harnett | 1.79\% | 80.45\% | 82.24\% | 11.10\% | 4.35\% | 15.46\% | 2.31\% | Warren | 3.24\% | 83.38\% | 86.62\% | 6.08\% | 4.84\% | 10.92\% | 2.46\% |
| Haywood | 2.71\% | 80.21\% | 82.92\% | 8.05\% | 6.63\% | 14.68\% | 2.40\% | Washington | 12.10\% | 62.82\% | 74.92\% | 10.39\% | 8.10\% | 18.49\% | 6.59\% |
| Henderson | 1.16\% | 81.07\% | 82.23\% | 7.84\% | 7.67\% | 15.51\% | 2.26\% | Watauga | 5.04\% | 87.11\% | 92.15\% | 4.82\% | 1.88\% | 6.70\% | 1.15\% |
| Hertford | 4.69\% | 64.63\% | 69.32\% | 10.19\% | 14.30\% | 24.49\% | 6.19\% | Wayne | 3.38\% | 68.72\% | 72.10\% | 11.25\% | 7.96\% | 19.20\% | 8.70\% |
| Hoke | 3.00\% | 76.90\% | 79.90\% | 10.68\% | 6.25\% | 16.92\% | 3.18\% | Wilkes | 5.94\% | 72.06\% | 78.00\% | 11.08\% | 7.09\% | 18.17\% | 3.83\% |
| Hyde | 12.04\% | 74.30\% | 86.34\% | 5.02\% | 5.44\% | 10.46\% | 3.20\% | Wilson | 2.76\% | 65.90\% | 68.66\% | 10.25\% | 19.50\% | 29.75\% | 1.60\% |
| Iredell | 1.49\% | 79.12\% | 80.61\% | 7.91\% | 9.57\% | 17.48\% | 1.91\% | Yadkin | 8.61\% | 66.41\% | 75.02\% | 10.99\% | 10.70\% | 21.69\% | 3.30\% |
| Jackson | 1.35\% | 91.22\% | 92.57\% | 3.74\% | 1.56\% | 5.30\% | 2.13\% | Yancey | 4.20\% | 82.19\% | 86.39\% | 7.50\% | 4.00\% | 11.50\% | 2.12\% |
| Note: |  |  |  |  |  |  |  | All counties | 1.56\% | 79.44\% | 81.00\% | 8.12\% | 7.71\% | 15.83\% | 3.16\% |

Percentage computations generally reflect property valuations as of January 1,2017 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 2017,
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


TABLE 75. -Continued

| County | $\begin{array}{\|c\|} \hline \mathrm{R} \\ \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \\ \\ \hline \% \\ \hline \end{array}$ | Fiscal year 2014-2015 |  |  |  |  | Fiscal year 2015-2016 |  |  |  |  | Fiscal year 2016-2017 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate] }} \\ \hline \end{gathered}$ | Land transfer tax $[1 \%$ rate $]$ | License taxes |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | Land transfer tax [1\% rate] | $\begin{gathered} \text { License } \\ \text { taxes } \end{gathered}$ |  | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | Land transfer tax $[1 \%$ rate $]$ | License taxes |
|  |  | [\$] | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | [\$] |
| Rutherford | 5 | 758,210 |  |  | 11,450 | 5 | 912,883 |  |  | 11,575 | 6 | 916,034 |  |  | 14,060 |
| Sampson | 3 | 73,665 |  |  | 21,960 | 3 | 93,943 |  |  | 23,640 | 3 | 97,599 |  |  | 23,160 |
| Scotland | 6 | 332,325 |  |  | 12,060 | 6 | 359,666 |  |  | 14,640 | 6 | 334,511 |  |  | 13,860 |
| Stanly | 6 | 263,469 |  |  | 46,455 | 6 | 278,952 |  |  | 47,533 | 6 | 288,928 |  |  | 50,824 |
| Stokes |  |  |  |  | 33,510 |  |  |  |  | 31,146 |  |  |  |  | 29,250 |
| Surry | 6 | 85,231 |  |  | 35,986 | 6 | 99,172 |  |  | 37,285 | 6 | 109,978 |  |  | 38,262 |
| Swain | 4 | 656,064 |  |  | 10,980 | 4 | 761,207 |  |  | 9,000 | 4 | 839,754 |  |  | 9,780 |
| Transylvania |  |  |  |  |  |  |  |  |  |  | 5 | 705,478 |  |  |  |
| Tyrrell | 6 | 4,771 |  |  | 1,795 | 6 | 9,872 |  |  | 1,715 | 6 | 5,822 |  |  | 1,215 |
| Union |  |  |  |  | 54,618 |  |  |  |  | 56,100 |  |  |  |  | 62,100 |
| Vance | 6 | 335,417 |  |  | 16,128 | 6 | 422,894 |  |  | 17.753 | 6 | 450,436 |  |  | 16,605 |
| Wake | 6 | 21,356,118 | 24,141,622 |  | 497,054 | 6 | 23,301,005 | 26,051,103 |  | 504,576 | 6 | 24,618,429 | 27,578,837 |  | 513,395 |
| Warren |  |  |  |  | 2,780 |  |  |  |  | 2,787 |  |  |  |  | 1,945 |
| Washington | 6 | 104,718 |  |  | 42,338 | 6 | 133,246 |  |  | 38,336 | 6 | 114,300 |  |  | 39,027 |
| Watauga $\dagger \dagger$ | 6 | 1,129,177 |  |  | 13,320 | 6 | 1,371,244 |  |  | 12,240 | 6 | 1,504,048 |  |  | 12,840 |
| Wayne |  |  |  |  | 40,082 | 1 | 91,713 |  |  | 66,158 | 1 | 188,646 |  |  | 67,401 |
| Wilkes |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | 12,445 |  |  |  |  | 12,555 |  |  |  |  | 12,085 |
| Wilson | 3 | 515,957 |  |  | 35,933 | 3 | 584,319 |  |  | 33,612 | 6 | 1,048,570 |  |  | 35,440 |
| Yadkin† $\dagger$ | 6 | 27,017 |  |  |  | 6 | 22,359 |  |  | 17,580 | 6 | 23,890 |  |  | 18,360 |
| Yancey | 3 | 42,220 |  |  | 8,460 | 3 | 62,148 |  |  | 8,100 | 3 | 77,002 |  |  | 7,620 |
| Total |  | 191,023,261 | 61,894,499 | 12,441,275 | 9,148,164 |  | 208,223,325 | 65,861,407 | 11,953,997 | 9,811,130 |  | 228,120,199 | 69,154,279 | 12,803,050 | 10,396,809 |
| Total collectio |  |  |  |  | 274,507,199 |  |  |  |  | 295,849,859 |  |  |  |  | 320,474,337 |

## Detail may not add to totals due to rounding.


${ }^{\text {a }}$ The Village of Bald Head Island is exempt from the $1 \%$ Brunswick County tax.
$\dagger$ New Hanover Occupancy Tax is $\mathbf{3 \%}$ countywide with an additional $3 \%$ in unincorporated areas
$\dagger \dagger$ Applicable only in unincorporated areas.
 county beer and wine taxes, county animal taxes, and other types of businesses authorized by statutes other than § 153A-152.

TABLE 76. COLLECTIONS OF OCCUPANCY, MEALS, AND LICENSE TAXES BY MUNICIPALITY

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016 $\dagger \dagger$ |  |  |  | R Fiscal year 2016-2017 $\dagger \dagger$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{R} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | Meals <br> tax <br> [1\% rate] | License taxes | a | Occupancy tax [see rate column] | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Alamance |  |  |  |  |  |  |  |  |  |  |  |  |
| Alamance |  |  |  | 250 |  |  |  |  |  |  |  |  |
| Burlington* |  |  |  | 3,875 |  |  |  | 3,765 |  |  |  | 218,575 |
| Elon |  |  |  | 3,470 |  |  |  | 425 |  |  |  | 475 |
| Gibsonville* |  |  |  | 5,787 |  |  |  | 160 |  |  |  | 160 |
| Graham |  |  |  | 545 |  |  |  | 520 |  |  |  | 565 |
| Green Level |  |  |  | 2,067 |  |  |  |  |  |  |  |  |
| Haw River |  |  |  | 21,698 |  |  |  |  |  |  |  |  |
| Mebane* |  |  |  | 5,457 |  |  |  | 795 |  |  |  | 960 |
| Ossipee |  |  |  |  |  |  |  |  |  |  |  |  |
| Swepsonville |  |  |  |  |  |  |  |  |  |  |  |  |
| Alexander |  |  |  |  |  |  |  |  |  |  |  |  |
| Taylorsville |  |  |  | 6,416 |  |  |  |  |  |  |  |  |
| Alleghany |  |  |  |  |  |  |  |  |  |  |  |  |
| Sparta |  |  |  | 1,990 |  |  |  | 425 |  |  |  | 285 |
| Anson |  |  |  |  |  |  |  |  |  |  |  |  |
| Ansonville |  |  |  |  |  |  |  |  |  |  |  |  |
| Lilesville |  |  |  |  |  |  |  |  |  |  |  |  |
| McFarlan |  |  |  |  |  |  |  |  |  |  |  |  |
| Morven |  |  |  |  |  |  |  |  |  |  |  |  |
| Peachland |  |  |  |  |  |  |  |  |  |  |  |  |
| Polkton |  |  |  |  |  |  |  |  |  |  |  |  |
| Wadesboro |  |  |  | 2,110 |  |  |  | 375 |  |  |  | 520 |
| Ashe |  |  |  |  |  |  |  |  |  |  |  |  |
| Jefferson |  |  |  |  |  |  |  |  |  |  |  |  |
| Lansing |  |  |  |  |  |  |  |  |  |  |  |  |
| West Jefferson | 3 | 40,509 |  | 10,103 | 3 | 56,290 |  | 372 | 3 | 66,802 |  | 340 |
| Avery |  |  |  |  |  |  |  |  |  |  |  |  |
| Banner Elk | 6 | 145,638 |  | 510 | 6 | 170,179 |  | 532 | 6 | 205,393 |  | 485 |
| Beech Mountain** |  |  |  |  |  |  |  |  |  |  |  |  |
| Crossnore |  |  |  |  |  |  |  |  |  |  |  |  |
| Elk Park |  |  |  | 30 |  |  |  | 45 |  |  |  | 45 |
| Grandfather Village |  |  |  |  |  |  |  |  |  |  |  |  |
| Newland |  |  |  | 1,280 |  |  |  | 1,750 |  |  |  | 1,055 |
| Seven Devils** |  |  |  |  |  |  |  |  |  |  |  |  |
| Sugar Mountain | 6 | 248,075 |  |  | 6 | 243,516 |  |  | 6 | 226,870 |  |  |
| Beaufort |  |  |  |  |  |  |  |  |  |  |  |  |
| Aurora |  |  |  |  |  |  |  |  |  |  |  |  |
| Bath |  |  |  |  |  |  |  |  |  |  |  |  |
| Belhaven |  |  |  |  |  |  |  |  |  |  |  |  |
| Chocowinity |  |  |  | 7,220 |  |  |  | 5,500 |  |  |  | 4,600 |
| Pantego |  |  |  |  |  |  |  |  |  |  |  |  |
| Washington | 6 | 247,187 |  | 166,303 | 6 | 259,553 |  | 48,584 | 6 | 277,992 |  | 47,604 |
| Washington Park |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued


TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  |  | Fiscal year 2015-2016†† |  |  | R Fiscal year 2016-2017 $\dagger$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{array}{\|c} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{array}$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \boldsymbol{t a x}^{R} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | Occupancy <br> tax <br> [see rate <br> column] | Meals tax $[1 \%$ rate $]$ | License <br> taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Burke |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Connelly Springs |  |  |  |  |  |  |  |  |  |  |  |  |
| Drexel |  |  |  |  |  |  |  |  |  |  |  |  |
| Glen Alpine |  |  |  |  |  |  |  |  |  |  |  |  |
| Hickory** |  |  |  |  |  |  |  |  |  |  |  |  |
| Hildebran |  |  |  |  |  |  |  |  |  |  |  |  |
| Long View** |  |  |  |  |  |  |  |  |  |  |  |  |
| Morganton |  |  |  | 189,008 |  |  |  |  |  |  |  | 212,172 |
| Rhodhiss** |  |  |  |  |  |  |  |  |  |  |  |  |
| Rutherford College |  |  |  |  |  |  |  |  |  |  |  |  |
| Valdese |  |  |  |  |  |  |  |  |  |  |  |  |
| Cabarrus |  |  |  |  |  |  |  |  |  |  |  |  |
| Concord |  |  |  | 2,037,839 |  |  |  | 1,114,241 |  |  |  | 1,181,099 |
| Harrisburg |  |  |  | 13,364 |  |  |  |  |  |  |  |  |
| Kannapolis* |  |  |  | 836,776 |  |  |  | 570,944 |  |  |  | 595,028 |
| Locust** |  |  |  |  |  |  |  |  |  |  |  |  |
| Midland |  |  |  | 1,044 |  |  |  | 1,560 |  |  |  | 1,560 |
| Mount Pleasant |  |  |  |  |  |  |  |  |  |  |  |  |
| Caldwell |  |  |  |  |  |  |  |  |  |  |  |  |
| Blowing Rock** |  |  |  |  |  |  |  |  |  |  |  |  |
| Cajah Mountain |  |  |  |  |  |  |  |  |  |  |  |  |
| Cedar Rock |  |  |  |  |  |  |  |  |  |  |  |  |
| Gamewell |  |  |  |  |  |  |  |  |  |  |  |  |
| Granite Falls |  |  |  | 57,249 |  |  |  | 485 |  |  |  | 505 |
| Hickory** |  |  |  |  |  |  |  |  |  |  |  |  |
| Hudson |  |  |  |  |  |  |  |  |  |  |  |  |
| Lenoir | 3 | 88,99 |  | 156,070 | 3 | 90,02 |  | 1,060 | 3 | 80,638 |  | 995 |
| Rhodhiss* |  |  |  |  |  |  |  |  |  |  |  |  |
| Sawmills |  |  |  |  |  |  |  |  |  |  |  |  |
| Camden |  |  |  |  |  |  |  |  |  |  |  |  |
| Elizabeth City** |  |  |  |  |  |  |  |  |  |  |  |  |
| Carteret |  |  |  |  |  |  |  |  |  |  |  |  |
| Atlantic Beach |  |  |  | 538,340 |  |  |  | 557,043 |  |  |  | 560,509 |
| Beaufort |  |  |  | 8,920 |  |  |  | 475 |  |  |  | 125 |
| Bogue |  |  |  |  |  |  |  |  |  |  |  |  |
| Cape Carteret |  |  |  | 380 |  |  |  |  |  |  |  | 300 |
| Cedar Point |  |  |  |  |  |  |  |  |  |  |  | 630 |
| Emerald Isle |  |  |  |  |  |  |  |  |  |  |  |  |
| Indian Beach |  |  |  | 483 |  |  |  |  |  |  |  |  |
| Morehead City |  |  |  | 47,033 |  |  |  | 223 |  |  |  | 45 |
| Newport |  |  |  |  |  |  |  |  |  |  |  |  |
| Peletier |  |  |  | 350 |  |  |  |  |  |  |  |  |
| Pine Knoll Shores |  |  |  | 26,219 |  |  |  | 113 |  |  |  | 75 |

TABLE 76. -Continued


TABLE 76. -Continued


TABLE 76. -Continued


TABLE 76. -Continued


TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016 $\dagger \dagger$ |  |  |  |  | R Fiscal year 2016-2017 $\dagger \dagger$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax }^{R} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\left.\begin{array}{c}\text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]}\end{array}\right]$ | License taxes | $\begin{aligned} & \mathrm{a} \\ & \mathrm{t} \\ & \mathrm{e} \end{aligned}$ | $\begin{gathered} \hline \text { Occupancy } \\ \boldsymbol{t a x}^{R} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | Occupancy <br> tax <br> [see rate <br> column] | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate] }} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Guilford |  |  |  |  |  |  |  |  |  |  |  |  |
| Archdale** |  |  |  |  |  |  |  |  |  |  |  |  |
| Burlington** |  |  |  |  |  |  |  |  |  |  |  |  |
| Gibsonville** |  |  |  |  |  |  |  |  |  |  |  |  |
| Greensboro | 3 | 4,824,44 |  | 5,672,714 | 3 | 4,872,710 |  | 2,827,463 | 3 | 5,083,822 |  | 5,549,036 |
| High Point* | 3 | 362,42 |  | 2,733,639 | 3 | 361,44 |  | 2,025,193 | 3 | 388,805 |  | 2,908,753 |
| Jamestown |  |  |  |  |  |  |  |  |  |  |  |  |
| Kernersville** |  |  |  |  |  |  |  |  |  |  |  |  |
| Oak Ridge |  |  |  |  |  |  |  |  |  |  |  |  |
| Pleasant Garden |  |  |  |  |  |  |  |  |  |  |  |  |
| Sedalia |  |  |  | 70 |  |  |  |  |  |  |  |  |
| Stokesdale |  |  |  |  |  |  |  |  |  |  |  |  |
| Summerfield |  |  |  |  |  |  |  |  |  |  |  |  |
| Whitsett |  |  |  | 282 |  |  |  |  |  |  |  |  |
| Halifax |  |  |  |  |  |  |  |  |  |  |  |  |
| Enfield |  |  |  | 20,603 |  |  |  | 99 |  |  |  | 42 |
| Halifax |  |  |  | 75 |  |  |  |  |  |  |  |  |
| Hobgood |  |  |  |  |  |  |  |  |  |  |  |  |
| Littleton |  |  |  | 497 |  |  |  |  |  |  |  |  |
| Roanoke Rapids | 1 | 135,80 |  | 378,455 | 1 | 142,319 |  | 1,465 | 1 | 152,513 |  | 1,249 |
| Scotland Neck |  |  |  | 9,924 |  |  |  | 365 |  |  |  | 22 |
| Weldon |  |  |  | 1,767 |  |  |  | 565 |  |  |  | 250 |
| Harnett |  |  |  |  |  |  |  |  |  |  |  |  |
| Angier |  |  |  |  |  |  |  |  |  |  |  |  |
| Broadway** |  |  |  |  |  |  |  |  |  |  |  |  |
| Coats |  |  |  |  |  |  |  |  |  |  |  |  |
| Dunn | 6 | 437,75 |  |  | 6 | 508,983 |  |  | 6 | 536,184 |  |  |
| Erwin |  |  |  | 3,860 |  |  |  |  |  |  |  |  |
| Lillington |  |  |  | 28,244 |  |  |  |  |  |  |  |  |
| Haywood |  |  |  |  |  |  |  |  |  |  |  |  |
| Canton |  |  |  | 19,513 |  |  |  | 2,330 |  |  |  | 2,960 |
| Clyde |  |  |  |  |  |  |  |  |  |  |  |  |
| Maggie Valley |  |  |  | 2,586 |  |  |  | 6,125 |  |  |  | 7,560 |
| Waynesville |  |  |  | 132,933 |  |  |  | 245 |  |  |  | 240 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Henderson |  |  |  |  |  |  |  |  |  |  |  |  |
| Fletcher |  |  |  | 11,600 |  |  |  | 285 |  |  |  | 315 |
| Hendersonville |  |  |  | 388,538 |  |  |  | 45,215 |  |  |  | 2,330 |
| Laurel Park |  |  |  | 28,131 |  |  |  | 20,171 |  |  |  | 27,440 |
| Mills River |  |  |  |  |  |  |  |  |  |  |  |  |
| Saluda** |  |  |  |  |  |  |  |  |  |  |  |  |
| Hertford |  |  |  |  |  |  |  |  |  |  |  |  |
| Ahoskie | 3 | 45,11 |  | 102,002 | 3 | 58,48 |  | 2,825 | 3 | 52,754 |  | 23,275 |
| Cofield |  |  |  |  |  |  |  |  |  |  |  |  |
| Como |  |  |  |  |  |  |  |  |  |  |  |  |
| Harrellsville |  |  |  |  |  |  |  |  |  |  |  |  |
| Murfreesboro |  |  |  | 6,030 |  |  |  | 16,770 |  |  |  | 16,990 |
| Winton |  |  |  | 556 |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016† $\dagger$ |  |  |  |  | R Fiscal year 2016-2017 $\dagger$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a t e | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{R} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax }^{R} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Hoke |  |  |  |  |  |  |  |  |  |  |  |  |
| Raeford <br> Red Springs** |  |  |  | 275 |  |  |  | 260 |  |  |  | 245 |
| Hyde |  |  |  |  |  |  |  |  |  |  |  |  |
| Iredell |  |  |  |  |  |  |  |  |  |  |  |  |
| Davidson** |  |  |  |  |  |  |  |  |  |  |  |  |
| Harmony |  |  |  |  |  |  |  |  |  |  |  |  |
| Love Valley |  |  |  |  |  |  |  |  |  |  |  |  |
| Mooresville | 4 | 999,255 |  | 21,030 | 4 | 1,047,979 |  | 1,223 | 4 | 1,030,943 |  | 2,400 |
| Statesville | 5 | 915,685 |  | 337,254 | 5 | 980,548 |  | 2,067 | 5 | 1,008,183 |  | 2,572 |
| Troutman |  |  |  |  |  |  |  |  |  |  |  |  |
| Jackson |  |  |  |  |  |  |  |  |  |  |  |  |
| Dillsboro |  |  |  |  |  |  |  |  |  |  |  |  |
| Forest Hills |  |  |  |  |  |  |  |  |  |  |  |  |
| Highlands** |  |  |  |  |  |  |  |  |  |  |  |  |
| Sylva |  |  |  | 67,830 |  |  |  | 1,130 |  |  |  | 1,115 |
| Webster |  |  |  |  |  |  |  |  |  |  |  |  |
| Johnston |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Clayton ${ }^{\text {a }}$ ( 76,305 |  |  |  |  |  |  |  |  |  |  |  |  |
| Four Oaks |  |  |  |  |  |  |  |  |  |  |  |  |
| Kenly* |  |  |  |  |  |  |  |  |  |  |  |  |
| Micro |  |  |  |  |  |  |  |  |  |  |  |  |
| Pine Level |  |  |  |  |  |  |  |  |  |  |  |  |
| Princeton |  |  |  |  |  |  |  |  |  |  |  |  |
| Selma | 2 | 97,480 |  |  | 2 | 104,413 |  |  | 2 | 117,347 |  |  |
| Smithfield | 2 | 207,012 |  | 3,033 | 2 | 216,631 |  | 2,573 | 2 | 245,512 |  | 1,832 |
| Wilson's Mills |  |  |  | 2,278 |  |  |  |  |  |  |  |  |
| Zebulon** |  |  |  |  |  |  |  |  |  |  |  |  |
| Jones |  |  |  |  |  |  |  |  |  |  |  |  |
| Maysville |  |  |  |  |  |  |  |  |  |  |  |  |
| Pollocksville |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Lee |  |  |  |  |  |  |  |  |  |  |  |  |
| Broadway* |  |  |  |  |  |  |  |  |  |  |  |  |
| Sanford |  |  |  | 2,545 |  |  |  | 4,755 |  |  |  | 2,570 |
| Lenoir |  |  |  |  |  |  |  |  |  |  |  |  |
| Grifton** |  |  |  |  |  |  |  |  |  |  |  |  |
| Kinston | 3 | 198,092 |  | 222,645 | 3 | 223,552 |  | 148,601 | 3 | 224,504 |  | 147,132 |
| La Grange |  |  |  |  |  |  |  |  |  |  |  |  |
| Pink Hill |  |  |  | 153 |  |  |  |  |  |  |  |  |
| Lincoln |  |  |  |  |  |  |  |  |  |  |  |  |
| Lincolnton | 3 | 109,122 |  |  | 3 | 106,187 |  |  | 3 | 115,543 |  | 132,800 |
| Maiden** |  |  |  |  |  |  |  |  |  |  |  |  |
| Macon |  |  |  |  |  |  |  |  |  |  |  |  |
| Franklin | 3 | 108,194 |  | 3,042 | 3 | 121,838 |  | 540 | 3 | 137,837 |  | 1,200 |
| Highlands* |  |  |  | 638 |  |  |  | 705 |  |  |  | 1,415 |

TABLE 76. -Continued


TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016 $\dagger \dagger$ |  |  |  | R Fiscal year 2016-2017 $\dagger \dagger$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{R} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | Meals <br> tax <br> $[1 \%$ rate $]$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{R} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax $[1 \%$ rate $]$ | License taxes | a | $\begin{gathered} \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Nash |  |  |  |  |  |  |  |  |  |  |  |  |
| Bailey |  |  |  | 1,579 |  |  |  | 178 |  |  |  | 168 |
| Castalia |  |  |  | 1,240 |  |  |  | 1,131 |  |  |  | 1,131 |
| Dortches |  |  |  |  |  |  |  |  |  |  |  |  |
| Middlesex |  |  |  | 1,783 |  |  |  | 80 |  |  |  | 80 |
| Momeyer |  |  |  |  |  |  |  |  |  |  |  |  |
| Nashville |  |  |  |  |  |  |  |  |  |  |  |  |
| Red Oak |  |  |  |  |  |  |  |  |  |  |  |  |
| Rocky Mount* |  |  |  | 852,068 |  |  |  | 794,261 |  |  |  | 759,426 |
| Sharpsburg* |  |  |  |  |  |  |  |  |  |  |  |  |
| Spring Hope |  |  |  | 1,526 |  |  |  |  |  |  |  | 105 |
| Whitakers* |  |  |  | 1,123 |  |  |  | 437 |  |  |  | 437 |
| New Hanover |  |  |  |  |  |  |  |  |  |  |  |  |
| Carolina Beach | 3 | 873,4851 |  | 47,658 | 3 | 941,02 |  | 41,426 | 3 | 1,127,791 |  | 2,060 |
| Kure Beach | 3 | 394,061 |  | 7,595 | 3 | 441,28 |  | 7,615 | 3 | 476,465 |  | 7,680 |
| Wilmington | 3 | 3,059,010 |  | 2,681,466 | 3 | 3,300,28 |  | 467,202 | 3 | 3,613,516 |  | 417,004 |
| Wrightsville Beach | 3 | 1,144,474 |  | 26,222 | 3 | 1,188,66 |  | 19,100 | 3 | 1,284,653 |  | 74,897 |
| Northampton |  |  |  |  |  |  |  |  |  |  |  |  |
| Conway |  |  |  | 60 |  |  |  | 20 |  |  |  |  |
| Garysburg |  |  |  | 7,718 |  |  |  | 6,638 |  |  |  | 6,954 |
| Gaston |  |  |  | 12,373 |  |  |  | 40 |  |  |  | 4,036 |
| Jackson |  |  |  | 2,260 |  |  |  | 4,070 |  |  |  | 3,105 |
| Lasker |  |  |  |  |  |  |  |  |  |  |  |  |
| Rich Square |  |  |  |  |  |  |  | 125 |  |  |  | 725 |
| Seaboard |  |  |  | 36,255 |  |  |  | 36,887 |  |  |  |  |
| Severn |  |  |  |  |  |  |  |  |  |  |  |  |
| Woodland |  |  |  | 90 |  |  |  | 25 |  |  |  | 120 |
| Onslow |  |  |  |  |  |  |  |  |  |  |  |  |
| Holly Ridge |  |  |  | 1,116 |  |  |  | 45 |  |  |  | 50 |
| Jacksonville | 3 | 840,118 |  | 712,683 | 3 | 852,77 |  | 7,156 | 3 | 894,951 |  | 6,963 |
| North Topsail Beach | 3 | 913,520 |  | 231 | 3 | 466,04 |  | 172 | 3 | 1,006,614 |  | 125 |
| Richlands |  |  |  | 900 |  |  |  |  |  |  |  |  |
| Surf City** |  |  |  |  |  |  |  |  |  |  |  |  |
| Swansboro | 3 | 61,941 |  | 405 | 3 | 58,68 |  | 1,184 | 3 | 56,949 |  | 749 |
| Orange |  |  |  |  |  |  |  |  |  |  |  |  |
| Carrboro | 3 | 160,381 |  | 559,871 | 3 | 183,02 |  | 574,077 | 3 | 189,338 |  | 569,341 |
| Chapel Hill* | 3 | 1,100,478 |  | 1,024,615 | 3 | 1,202,74 |  | 914,298 | 3 | 1,187,080 |  | 921,448 |
| Durham** |  |  |  |  |  |  |  |  | , | , |  |  |
| Hillsborough | 3 | 72,718 | 338,480 | 30,983 | 3 | $\mathbf{6 5 , 1 7}$ | 347,056 | 1,900 | 3 | 68,030 | 368,50 | 2,205 |
| Mebane** |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016 $\dagger \dagger$ |  |  |  |  | R Fiscal year 2016-2017 $\dagger \dagger$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{\mathrm{R}} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \end{gathered}$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax }^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | Occupancy <br> tax <br> [see rate <br> column] | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate] }} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Pamlico |  |  |  |  |  |  |  |  |  |  |  |  |
| Alliance |  |  |  | 3,629 |  |  |  | 3,352 |  |  |  | 3,558 |
| Arapahoe |  |  |  |  |  |  |  |  |  |  |  |  |
| Bayboro |  |  |  |  |  |  |  |  |  |  |  |  |
| Grantsboro |  |  |  |  |  |  |  |  |  |  |  |  |
| Mesic |  |  |  |  |  |  |  |  |  |  |  |  |
| Minnesott Beach |  |  |  |  |  |  |  | 45 |  |  |  |  |
| Oriental | 3 | 21,780 |  |  | 3 | 20,332 |  |  | 3 | 26,060 |  |  |
| Stonewall |  |  |  |  |  |  |  |  |  |  |  |  |
| Vandemere |  |  |  |  |  |  |  |  |  |  |  |  |
| Pasquotank |  |  |  |  |  |  |  |  |  |  |  |  |
| Elizabeth City* |  |  |  | 244,043 |  |  |  | 27,945 |  |  |  | 26,009 |
| Pender |  |  |  |  |  |  |  |  |  |  |  |  |
| Atkinson |  |  |  |  |  |  |  |  |  |  |  |  |
| Burgaw | 3 | 8,511 |  | 1,711 | 3 | 8,940 |  | 225 | 3 | 10,224 |  | 165 |
| Saint Helena |  |  |  |  |  | - |  |  |  |  |  |  |
| Surf City* | 3 | 540,667 |  | 40,649 | 3 | 574,772 |  | 1,271 | 3 | 636,432 |  | 1,281 |
| Topsail Beach | 3 | 442,800 |  |  | 3 | 379,480 |  |  | 3 | 437,025 |  |  |
| Wallace** |  |  |  |  |  |  |  |  |  |  |  |  |
| Watha |  |  |  |  |  |  |  |  |  |  |  |  |
| Perquimans |  |  |  |  |  |  |  |  |  |  |  |  |
| Hertford |  |  |  | 26,724 |  |  |  | 17,407 |  |  |  | 19,295 |
| Winfall |  |  |  | 2,225 |  |  |  | 2,035 |  |  |  | 2,059 |
| Person |  |  |  |  |  |  |  |  |  |  |  |  |
| Roxboro |  |  |  | 143,722 |  |  |  | 101,308 |  |  |  | 158,830 |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Ayden |  |  |  |  |  |  |  |  |  |  |  |  |
| Bethel |  |  |  | 136 |  |  |  |  |  |  |  |  |
| Falkland |  |  |  |  |  |  |  | 140 |  |  |  | 190 |
| Farmville |  |  |  | 56,258 |  |  |  |  |  |  |  |  |
| Fountain |  |  |  | 260 |  |  |  |  |  |  |  |  |
| Greenville | 6 | 1,838,338 |  | 574,105 | 6 | 1,934,295 |  | 5,068 | 6 | 2,294,548 |  | 4,734 |
| Grifton* |  |  |  | 9,410 |  |  |  | 9,300 |  |  |  | 8,975 |
| Grimesland |  |  |  | 650 |  |  |  | 398 |  |  |  | 460 |
| Simpson |  |  |  |  |  |  |  |  |  |  |  |  |
| Winterville |  |  |  | 3,296 |  |  |  | 275 |  |  |  | 285 |
| Polk |  |  |  |  |  |  |  |  |  |  |  |  |
| Columbus | 3 | 26,153 |  | 5,931 | 3 | 26,264 |  | 4,320 | 3 | 28,388 |  | 4,431 |
| Saluda* | , |  |  | 2,015 |  | + |  | 1,770 | - | + |  | 1,203 |
| Tryon | 3 | 22,774 |  |  | 3 | 19,415 |  |  | 3 | 20,791 |  |  |

TABLE 76. -Continued


TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R | Fiscal year 2015-2016 $\dagger \dagger$ |  |  | R | Fiscal year 2016-2017 $\dagger \dagger$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{R} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax }^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | 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 |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Rowan |  |  |  |  |  |  |  |  |  |  |  |  |
| China Grove |  |  |  |  |  |  |  |  |  |  |  |  |
| Cleveland |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| East Spencer |  |  |  |  |  |  |  |  |  |  |  | 3 |
| Faith |  |  |  | 1,494 |  |  |  | 1,543 |  |  |  | 2,027 |
| Granite Quarry |  |  |  | 1,200 |  |  |  | 515 |  |  |  | 410 |
| Kannapolis** |  |  |  |  |  |  |  |  |  |  |  |  |
| Landis |  |  |  |  |  |  |  |  |  |  |  |  |
| Rockwell |  |  |  | 6,139 |  |  |  | 7,373 |  |  |  | 10,737 |
| Salisbury | 3 | 358,086 |  | 154,028 | 3 | 381,07 |  | 2,456 | 3 | 400,08 |  | 2,329 |
| Spencer |  |  |  | 769 |  |  |  |  |  |  |  |  |
| Rutherford |  |  |  |  |  |  |  |  |  |  |  |  |
| Bostic |  |  |  |  |  |  |  |  |  |  |  |  |
| Chimney Rock |  |  |  |  |  |  |  |  |  |  |  |  |
| Ellenboro |  |  |  |  |  |  |  |  |  |  |  |  |
| Forest City |  |  |  | 500 |  |  |  | 735 |  |  |  | 645 |
| Lake Lure |  |  |  | 310,987 |  |  |  | 345,506 |  |  |  | 425,866 |
| Ruth |  |  |  |  |  |  |  |  |  |  |  |  |
| Rutherfordton |  |  |  | 43,955 |  |  |  | 18,844 |  |  |  | 19,398 |
| Spindale |  |  |  |  |  |  |  |  |  |  |  |  |
| Sampson |  |  |  |  |  |  |  |  |  |  |  |  |
| Autryville |  |  |  |  |  |  |  |  |  |  |  |  |
| Clinton |  |  |  | 75,446 |  |  |  | 69,982 |  |  |  | 57,327 |
| Faison** |  |  |  |  |  |  |  |  |  |  |  |  |
| Garland |  |  |  | 55 |  |  |  | 2,422 |  |  |  | 3,975 |
| Harrells* |  |  |  |  |  |  |  |  |  |  |  |  |
| Newton Grove |  |  |  |  |  |  |  |  |  |  |  |  |
| Roseboro |  |  |  | 47,470 |  |  |  | 8,060 |  |  |  |  |
| Salemburg |  |  |  | 1,401 |  |  |  | 1,354 |  |  |  | 1,315 |
| Turkey |  |  |  |  |  |  |  |  |  |  |  |  |
| Scotland |  |  |  |  |  |  |  |  |  |  |  |  |
| East Laurinburg |  |  |  |  |  |  |  |  |  |  |  |  |
| Gibson |  |  |  |  |  |  |  |  |  |  |  |  |
| Laurinburg |  |  |  | 2,019 |  |  |  | 540 |  |  |  | 3,315 |
| Maxton** |  |  |  |  |  |  |  |  |  |  |  |  |
| Wagram |  |  |  |  |  |  |  |  |  |  |  |  |
| Stanly |  |  |  |  |  |  |  |  |  |  |  |  |
| Albemarle | 6 | 248,446 |  | 150,599 | 6 | 131,25 |  | 840 |  |  |  | 1,018 |
| Badin | 6 | 4,657 |  |  |  |  |  |  |  |  |  |  |
| Locust* |  |  |  | 28,462 |  |  |  | 605 |  |  |  | 530 |
| Misenhimer |  |  |  |  |  |  |  |  |  |  |  |  |
| New London |  |  |  |  |  |  |  |  |  |  |  |  |
| Norwood |  |  |  | 1,489 |  |  |  | 95 |  |  |  |  |
| Oakboro |  |  |  | 80 |  |  |  | 1,313 |  |  |  |  |
| Red Cross |  |  |  |  |  |  |  |  |  |  |  |  |
| Richfield | 6 | 2,832 |  | 2,995 |  |  |  | 2,740 |  |  |  | 2,845 |
| Stanfield |  |  |  | 391 |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016 $\dagger \dagger$ |  |  |  | R Fiscal year 2016-2017 $\dagger \dagger$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{\mathrm{R}} \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{R} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | a | Occupancy <br> tax <br> [see rate <br> column] | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Stokes |  |  |  |  |  |  |  |  |  |  |  |  |
| Danbury <br> King* <br> Tobaccoville** <br> Walnut Cove |  |  |  | 28,500 |  |  |  |  |  |  |  | 28,900 |
| Surry |  |  |  |  |  |  |  |  |  |  |  |  |
| Dobson | 6 | 132,557 |  | 2,885 | 6 | 136,58 |  |  | 6 | 140,691 |  |  |
| Elkin* | 6 | 179,272 |  | 51,415 | 6 | 157,24 |  | 775 | 6 | 157,166 |  | 803 |
| Mount Airy | 6 | 402,608 |  | 177,989 | 6 | 444,44 |  | 1,500 | 6 | 464,342 |  | 1,486 |
| Pilot Mountain | 6 | 21,763 |  | 26,762 | 6 | 21,37 |  | 292 | 6 | 30,159 |  | 427 |
| Swain |  |  |  |  |  |  |  |  |  |  |  |  |
| Bryson City |  |  |  | 20,769 |  |  |  |  |  |  |  |  |
| Transylvania |  |  |  |  |  |  |  |  |  |  |  |  |
| Brevard |  |  |  | 33,319 |  |  |  | 1,380 |  |  |  | 1,223 |
| Rosman |  |  |  | 1,300 |  |  |  |  |  |  |  |  |
| Tyrrell |  |  |  |  |  |  |  |  |  |  |  |  |
| Columbia |  |  |  | 1,190 |  |  |  | 1,645 |  |  |  | 1,945 |
| Union |  |  |  |  |  |  |  |  |  |  |  |  |
| Fairview |  |  |  |  |  |  |  |  |  |  |  |  |
| Hemby Bridge |  |  |  |  |  |  |  |  |  |  |  |  |
| Indian Trail |  |  |  | 106,850 |  |  |  | 1,065 |  |  |  | 1,055 |
| Lake Park |  |  |  | 900 |  |  |  | 1,370 |  |  |  | 1,474 |
| Marshville |  |  |  | 2,534 |  |  |  | 145 |  |  |  |  |
| Mineral Springs |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Mint Hill** |  |  |  |  |  |  |  |  |  |  |  |  |
| Monroe | 5 | 481,231 |  | 1,019,125 | 5 | 596,04 |  | 142,130 | 5 | 652,253 |  | 680,391 |
| Stallings* |  |  |  | 59,622 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Waxhaw |  |  |  | 28,530 |  |  |  | 1,316 |  |  |  | 1,505 |
| Weddington* |  |  |  |  |  |  |  |  |  |  |  |  |
| Wesley Chapel |  |  |  | 22,691 |  |  |  | 180 |  |  |  | 180 |
| Wingate |  |  |  | 500 |  |  |  | 180 |  |  |  | 165 |
| Vance |  |  |  |  |  |  |  |  |  |  |  |  |
| Henderson |  |  |  | 6,057 |  |  |  | 1,780 |  |  |  | 1,045 |
| Kittrell |  |  |  |  |  |  |  |  |  |  |  |  |
| Middleburg |  |  |  |  |  |  |  |  |  |  |  |  |

TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016 $\dagger \dagger$ |  |  |  |  | R Fiscal year 2016-2017 $\dagger \dagger$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | $\begin{gathered} \begin{array}{c} \text { Meals } \\ \text { tax } \end{array} \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes | $\left.\begin{gathered} \mathrm{a} \\ \mathrm{t} \\ \mathrm{e} \end{gathered} \right\rvert\,$ | $\begin{gathered} \hline \text { Occupancy } \\ \boldsymbol{\operatorname { t a x }}^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax $[1 \%$ rate $]$ | License taxes | a | Occupancy tax [see rate column] | $\begin{gathered} \text { Meals } \\ \text { tax } \\ {[1 \% \text { rate }]} \\ \hline \end{gathered}$ | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Wake |  |  |  |  |  |  |  |  |  |  |  |  |
| Angier** |  |  |  |  |  |  |  |  |  |  |  |  |
| Apex |  |  |  |  |  |  |  | 367,601 |  |  |  | 535,639 |
| Cary* |  |  |  | 3,596,785 |  |  |  | 2,058,195 |  |  |  | 1,959,446 |
| Durham** |  |  |  |  |  |  |  |  |  |  |  |  |
| Fuquay-Varina |  |  |  | 23,979 |  |  |  | 192,037 |  |  |  | 208,421 |
| Garner |  |  |  | 396,907 |  |  |  | 381,290 |  |  |  | 382,446 |
| Holly Springs |  |  |  | 7,506 |  |  |  |  |  |  |  |  |
| Knightdale |  |  |  | 181,566 |  |  |  | 179,867 |  |  |  | 189,651 |
| Morrisville* |  |  |  | 1,225,032 |  |  |  | 468,648 |  |  |  | 446,689 |
| Raleigh* |  |  |  | 13,725,709 |  |  |  | 9,147,574 |  |  |  | 10,230,091 |
| Rolesville |  |  |  | 47,948 |  |  |  | 50,604 |  |  |  | 56,366 |
| Wake Forest* |  |  |  | 456,573 |  |  |  | 423,335 |  |  |  | 452,948 |
| Wendell |  |  |  | 88,234 |  |  |  |  |  |  |  |  |
| Zebulon* |  |  |  | 49,674 |  |  |  | 39,207 |  |  |  | 41,599 |
| Warren |  |  |  |  |  |  |  |  |  |  |  |  |
| Macon |  |  |  | 120 |  |  |  | 120 |  |  |  |  |
| Norlina |  |  |  |  |  |  |  |  |  |  |  |  |
| Warrenton |  |  |  | 27,911 |  |  |  |  |  |  |  |  |
| Washington |  |  |  |  |  |  |  |  |  |  |  |  |
| Creswell |  |  |  | 1,278 |  |  |  | 1,174 |  |  |  | 1,208 |
| Plymouth |  |  |  |  |  |  |  |  |  |  |  |  |
| Roper |  |  |  | 993 |  |  |  |  |  |  |  |  |
| Watauga |  |  |  |  |  |  |  |  |  |  |  |  |
| Beech Mountain* | 6 | 249,22 |  |  | 6 | 254,87 |  |  | 6 | 306,643 |  |  |
| Blowing Rock* | 6 | 841,22 |  | 1,320 | 6 | 960,47 |  | 1,155 | 6 | 997,123 |  |  |
| Boone | 6 | 1,143,24 |  | 7,375 | 6 | 1,252,28 |  | 265 | 6 | 1,838,821 |  | 83,878 |
| Seven Devils* | 6 | 92,79 |  | 643 | 6 | 103,56 |  |  | 6 | 116,381 |  |  |
| Wayne |  |  |  |  |  |  |  |  |  |  |  |  |
| Eureka |  |  |  |  |  |  |  |  |  |  |  |  |
| Fremont |  |  |  |  |  |  |  |  |  |  |  |  |
| Goldsboro | 5 | 608,51 |  | 2,977 | 5 | 713,03 |  | 2,991 | 5 | 837,910 |  | 29,008 |
| Mount Olive* |  |  |  |  |  |  |  |  |  |  |  |  |
| Pikeville |  |  |  |  |  |  |  |  |  |  |  |  |
| Seven Springs |  |  |  | 20 |  |  |  |  |  |  |  |  |
| Walnut Creek |  |  |  |  |  |  |  |  |  |  |  |  |
| Wilkes |  |  |  |  |  |  |  |  |  |  |  |  |
| Elkin** |  |  |  |  |  |  |  |  |  |  |  |  |
| North Wilkesboro |  |  |  | 9,424 |  |  |  | 555 |  |  |  | 590 |
| Ronda |  |  |  |  |  |  |  |  |  |  |  |  |
| Wilkesboro | 3 | 127,39 |  | 645 | 3 | 144,90 |  | 660 | 3 | 167,962 |  | 615 |

TABLE 76. -Continued

| Municipality | R Fiscal year 2014-2015 |  |  |  | R Fiscal year 2015-2016 $\dagger \dagger$ |  |  |  | R | Fiscal year 2016-2017†† |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | a | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax [1\% rate] | License taxes | $\left.\begin{aligned} & \mathrm{a} \\ & \mathrm{t} \\ & \mathrm{e} \end{aligned} \right\rvert\,$ | $\begin{gathered} \hline \text { Occupancy } \\ \operatorname{tax}^{\mathrm{R}} \\ {[\text { see rate }} \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax [1\% rate] | License taxes | a t e | $\begin{gathered} \hline \text { Occupancy } \\ \text { tax } \\ \text { [see rate } \\ \text { column] } \\ \hline \end{gathered}$ | Meals tax [1\% rate] | License taxes |
|  | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] | \% | [\$] | [\$] | [\$] |
| Wilson |  |  |  |  |  |  |  |  |  |  |  |  |
| Black Creek |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Elm City |  |  |  |  |  |  |  |  |  |  |  |  |
| Kenly** |  |  |  |  |  |  |  |  |  |  |  |  |
| Lucama |  |  |  | 30 |  |  |  | 30 |  |  |  | 20 |
| Saratoga |  |  |  | 135 |  |  |  |  |  |  |  |  |
| Sharpsburg** |  |  |  |  |  |  |  |  |  |  |  |  |
| Sims |  |  |  | 300 |  |  |  |  |  |  |  |  |
| Stantonsburg |  |  |  | 65 |  |  |  | 65 |  |  |  | 45 |
| Wilson |  |  |  | 618,358 |  |  |  | 2,945 |  |  |  | 2,866 |
| Yadkin |  |  |  |  |  |  |  |  |  |  |  |  |
| Boonville |  |  |  |  |  |  |  |  |  |  |  |  |
| East Bend |  |  |  |  |  |  |  |  |  |  |  |  |
| Jonesville | 6 | 306,005 |  | 4,017 | 6 | 320,251 |  | 3,673 | 6 | 335,026 |  | 4,829 |
| Yadkinville | 6 | 31,153 |  | 12,330 | 6 | 35,508 |  | 13,614 | 6 | 35,738 |  | 16,515 |
| Yancey |  |  |  |  |  |  |  |  |  |  |  |  |
| Burnsville |  |  |  | 17,912 |  |  |  | 275 |  |  |  | 350 |
| Total |  | 38,556,924 | 338,480 | 78,596,013 |  | 39,911,134 | 347,056 | 30,060,408 |  | 43,958,749 | 368,507 | 59,128,504 |
| Total collections |  |  |  | 117,491,417 |  |  |  | 70,318,598 |  |  |  | 103,455,760 |

${ }^{\mathrm{R}}=$ Revised. 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
$\dagger$ †L 2014-3 repeals municipal authority to levy general privilege license taxes pursuant to § 160A-211 as of July 1, 2015. Repeal of this statute does not affect municipal authorization to levy municipal vehicle taxes, municipal taxicab taxes, municipal beer and wine taxes, municipal animal taxes, and other types of businesses authorized by statutes other than § 160A-211.

TABLE 77. EXCISE [STAMP] TAX ON CONVEYANCES: NET PROCEEDS $\dagger$ COLLECTED BY COUNTY GOVERNMENTS I§ 105 ARTICLE 8E.]
[Net proceeds $\uparrow$ 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 | $\begin{gathered} \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2004-2005 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} 2005-2006 \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2008-2009 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2009-2010 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2010-2011 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2012-2013 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2013-2014 } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { 2014-2015 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2015-2016 } \\ {[\$]} \\ \hline \end{gathered}$ | $2016-2017^{R}$ <br> [\$] | $\begin{gathered} \text { 2017-2018 } \\ {[\$]} \\ \hline \end{gathered}$ |
| Alamance.. | 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 | 1,394,131 | 1,499,570 |
| Alexander.. | 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 | 184,443 | 200,850 |
| Alleghany.. | 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 | 98,950 | 129,752 |
| Anson....... | 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 | 78,488 | 133,402 |
| Ashe......... | 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 | 301,383 | 326,099 |
| Avery........ | 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 | 426,672 | 678,014 |
| Beaufort... | 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 | 297,540 | 386,993 |
| Bertie......... | 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 | 51,938 | 220,611 |
| Bladen...... | 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 | 146,885 | 139,930 |
| Brunswick.. | 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 | 3,263,574 | 4,099,082 |
| Buncombe. | 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 | 4,858,205 | 4,907,740 |
| Burke......... | 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 | 495,557 | 593,421 |
| Cabarrus..... | 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 | 3,166,216 | 3,286,663 |
| Caldwell..... | 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 | 356,169 | 440,294 |
| Camden..... | 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 | 102,005 | 112,060 |
| Carteret...... | 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 | 1,459,757 | 1,592,242 |
| Caswell...... | 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 | 85,091 | 100,297 |
| Catawba...... | 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 | 1,385,748 | 1,518,197 |
| Chatham.. | 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 | 1,510,196 | 1,657,260 |
| Cherokee... | 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 | 276,948 | 357,830 |
| Chowan...... | 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 | 94,567 | 128,738 |
| Clay... | 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 | 133,449 | 172,892 |
| Cleveland... | 364,718 | 511,8 | 579,981 | 640,669 | 581,301 | 289,810 | 309,251 | 287,402 | 325,794 | 332,586 | 323,021 | 415,996 | 441,494 | 485,386 | 574,307 |
| Columbus.. | 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 | 134,572 | 170,233 |
| Craven........ | 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 | 1,028,424 | 938,141 |
| Cumberland | 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 | 2,182,723 | 2,192,382 |
| Currituck... | 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 | 711,024 | 850,138 |
| Dare.......... | 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 | 1,352,391 | 1,438,267 |
| Davidson..... | 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 | 1,113,462 | 1,265,803 |
| Davie.......... | 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 | 385,797 | 414,863 |
| Duplin........ | 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 | 193,116 | 203,925 |
| Durham...... | 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 | 5,987,534 | 7,683,739 |
| Edgecombe.. | 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 | 181,562 | 202,372 |
| Forsyth....... | 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 | 3,838,030 | 4,102,404 |
| Franklin..... | 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 | 694,899 | 789,550 |
| Gaston........ | 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 | 2,040,090 | 2,398,211 |
| Gates.......... | 40,575 | 61,435 | 64,282 | 89,856 | 78,111 | 45,797 | 33,560 | 26,709 | 49,807 | 39,051 | 46,676 | 44,264 | 51,129 | 60,346 | 107,405 |
| Graham..... | 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 | 60,517 | 72,693 |
| Granville.... | 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 | 525,887 | 617,643 |
| Greene........ | 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 | 39,657 | 50,817 |
| Guilford...... | 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 | 5,736,444 | 5,744,951 |
| Halifax....... | 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 | 178,284 | 298,709 |
| Harnett....... | 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 | 1,032,812 | 1,157,112 |
| Haywood... | 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 | 780,283 | 820,195 |
| Henderson... | 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 | 1,690,239 | 1,724,519 |
| Hertford...... | 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 | 75,773 | 121,964 |
| Hoke........ | 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 | 409,809 | 448,370 |
| Hyde......... | 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 | 60,119 | 64,493 |
| Iredell........ | 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 | 3,423,305 | 3,392,067 |
| Jackson | 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 | 915,682 | 997,799 |
| Johnston | 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 | 2,676,242 | 2,859,992 |
| Jones........... | 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 | 31,362 | 45,347 |
| Lee............. | 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 | 378,229 | 442,949 |
| Lenoir......... | 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 | 199,669 | 246,976 |
| Lincoln...... | 628,575 | 850,366 | 1,155,158 | 1,146,496 | 1,009,004 | 517,663 | 525,581 | 387,864 | 532,165 | 701,624 | 735,423 | 858,192 | 972,527 | 1,376,708 | 1,405,197 |

TABLE 77. - Continued

|  | County Government Fiscal Year: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| County | $\begin{gathered} \text { 2003-2004 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2004-2005 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2005-2006 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2006-2007 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2007-2008 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2008-2009 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2009-2010 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2010-2011 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2011-2012 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2012-2013 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2013-2014 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2014-2015 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2015-2016 } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} 2016-2017^{\mathrm{R}} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { 2017-2018 } \\ {[\$]} \\ \hline \end{gathered}$ |
| Macon | 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 | 706,947 | 727,869 |
| Madison........ | ........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 | 192,849 | 184,928 |
| Martin..... | ........ 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 | 55,872 | 84,060 |
| McDowell... | ..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 | 362,347 | 304,667 |
| Mecklenburg.... | ....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 | 27,550,798 | 25,730,678 |
| Mitchell........... | ....... 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 | 98,490 | 106,509 |
| Montgomery.... | ....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 | 452,683 | 228,101 |
| Moore | .. 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 | 1,486,482 | 1,796,779 |
| Nash. | ... 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 | 491,271 | 612,526 |
| New Hanover | 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 | 4,811,505 | 5,182,162 |
| Northampton... | ......7.7,238 | 114,410 | 152,094 | 162,125 | 124,478 | 59,550 | 71,329 | 71,048 | 55,784 | 88,637 | 88,305 | 94,537 | 115,533 | 128,001 | 163,854 |
| Onslow.. | .....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 | 1,761,152 | 2,204,704 |
| Orange.. | .....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 | 2,540,925 | 2,377,468 |
| Pamlico | . 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 | 108,906 | 128,657 |
| Pasquotank..... | $\ldots$ | 421,926 | 575,362 | 463,159 | 398,910 | 198,374 | 182,049 | 215,809 | 190,363 | 192,720 | 239,294 | 197,309 | 231,123 | 263,977 | 502,527 |
| Pender... | -.....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 | 1,096,961 | 1,122,626 |
| Perquimans... | .....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 | 71,208 | 95,160 |
| Person......... | .... 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 | 227,756 | 242,826 |
| Pitt. | .... 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 | 1,461,000 | 1,389,986 |
| Polk..... | ...... 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 | 271,992 | 242,914 |
| Randolph.... | ........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 | 837,345 | 921,079 |
| Richmond. | ....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 | 145,969 | 137,724 |
| Robeson... | ..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 | 314,510 | 321,239 |
| Rockingham | 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 | 401,774 | 501,587 |
| Rowan........... | .......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 | 844,149 | 978,183 |
| Rutherford.... | .....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 | 477,579 | 488,600 |
| Sampson.... | ..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 | 246,757 | 223,776 |
| Scotland.... | ....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 | 135,358 | 111,112 |
| Stanly | 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 | 445,445 | 451,793 |
| Stokes........ | ....... 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 | 208,361 | 235,870 |
| Surry..... | ....... 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 | 361,310 | 361,925 |
| Swain... | ... 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 | 102,803 | 105,024 |
| Transylvania.... | ...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 | 579,482 | 654,101 |
| Tyrrell.... | ....... 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 | 45,279 | 17,601 |
| Union... | .....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 | 4,080,778 | 4,246,389 |
| Vance.. | ....... 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 | 148,827 | 232,567 |
| Wake..... | ....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 | 23,167,425 | 25,369,942 |
| Warren. | ....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 | 180,187 | 176,937 |
| Washington.... | ......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 | 117,546 | 41,851 |
| Watauga......... | ....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 | 1,121,466 | 949,255 |
| Wayne............ | -.......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 | 673,286 | 678,790 |
| Wilkes... | ..... 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 | 315,265 | 322,199 |
| Wilson... | ........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 | 495,183 | 484,190 |
| Yadkin. | ....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 | 131,332 | 168,236 |
| Yancey .......... | ........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 | 159,155 | 179,469 |
| Total | 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 | 140,025,982 | 148,313,910 |

Detail may not add to totals due to rounding. ${ }^{\text {R }}$ Revised.
The excise tax is levied on each instrument by which any interest in real property is conveyed to another person (certain exceptions apply)
The tax rate is $\$ 1$ on each $\$ 500$ or fractional part of the consideration or value of the interest conveyed. The tax is paid by the transferor to the register of deeds of the county in which the real estate is located prior to recording the instrument of conveyance. If the instrument transfers a parcel of real estate lying in two or more counties, the tax must be paid to the register of deeds of the county in which the
greater part of the real estate with respect to value is located. The excise tax on instruments imposed by this Article applies to timber deeds and contracts for the sale of standing timber to the same extent
as if these deeds and contracts conveyed an interest in real property.
The finance officer of each county must credit one-half of the proceeds to the county's general fund and remit the remaining one-half of the proceeds, less taxes refunded and the county's
allowance for administrative costs, to the NCDOR (a county may retain two percent ( $2 \%$ ) of the amount of tax proceeds allocated to the State as compensation for the county's cost of collection and administration).

Net proceeds compilations are based on information reported on Form R-1, Conveyance Tax Return in combination with remittances of State allocations of the excise tax on conveyances
Compilations consist of information reflecting variable audit and edit status 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 2017-2018; refer to Table 51 for information pertaining to State allocations of the excise tax on conveyances by fiscal year

Figure 77.1 Excise [Stamp] Tax On Conveyances: Net Proceeds Collected by County Governments

 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 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 of real property.

# APPENDIX <br> HISTORICAL INDIVIDUAL INCOME TAX STATISTICS: TAX YEARS 2005-2017 

TAX YEAR 2017 INDIVIDUAL INCOME TAX STATISTICS

Characteristics of Filers

EXHIBIT 01. HISTORICAL: NUMBER OF D-400 RETURNS FILED BY RESIDENCY STATUS

| Tax <br> Year | North Carolina Population $\dagger$ | $\begin{gathered} \text { YoY } \\ \text { \% } \\ \Delta \\ \hline \end{gathered}$ | All Returns Filed |  |  |  |  | Resident Returns |  |  |  |  | Part-Year Resident Returns |  |  |  |  | Nonresident Returns |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Total filed: |  | \$0 Tax liability: |  |  | Total filed: |  | \$0 Tax liability: |  |  | Total filed: |  | \$0 Tax liability: |  |  | Total filed: |  | \$0 Tax liability: |  |  |
|  |  |  | eturns | $\begin{array}{l\|} \hline \text { YoY } \\ \% \Delta \Delta \end{array}$ | Returns | $\begin{aligned} & \mathrm{YoY} \\ & \% \Delta \Delta \end{aligned}$ | \% of Total | Returns | $\begin{aligned} & \hline \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | Returns | $\begin{aligned} & \hline \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | \% of Total | Returns | $\begin{aligned} & \hline \text { YoY } \\ & \% \Delta \end{aligned}$ | Returns | $\begin{aligned} & \hline \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | \% of Total | Returns | $\begin{aligned} & \text { YoY } \\ & \% \Delta \end{aligned}$ | Returns | $\begin{aligned} & \mathrm{YoY} \\ & \% \Delta \Delta \end{aligned}$ | \% of Total |
| 2005 | 8,685,811 | 1.7\% | 3,814,466 | 3.1\% | 744,684 | $n \boldsymbol{a}$ | 19.5\% | 3,491,070 | 2.5\% | 690,206 | $n a$ | 19.8\% | 138,826 | 15.4\% | 23,775 | $n a$ | 17.1\% | 184,570 | 6.9\% | 30,703 | $n a$ | 16.6\% |
| 2006 | 8,890,380 | 2.4\% | 3,957,020 | 3.7\% | 746,061 | 0.2\% | 18.9\% | 3,586,948 | 2.7\% | 681,689 | -1.2\% | 19.0\% | 148,839 | 7.2\% | 21,902 | -7.9\% | 14.7\% | 221,233 | 19.9\% | 42,470 | 38.3\% | 19.2\% |
| 2007 | 9,090,572 | 2.3\% | 4,207,738 | 6.3\% | 814,896 | 9.2\% | 19.4\% | 3,816,330 | 6.4\% | 744,205 | 9.2\% | 19.5\% | 153,374 | 3.0\% | 23,049 | 5.2\% | 15.0\% | 238,034 | 7.6\% | 47,642 | 12.2\% | 20.0\% |
| 2008 | 9,278,794 | 2.1\% | 4,172,531 | -0.8\% | 892,420 | 9.5\% | 21.4\% | 3,797,601 | -0.5\% | 816,039 | 9.7\% | 21.5\% | 137,375 | -10.4\% | 22,886 | -0.7\% | 16.7\% | 237,555 | -0.2\% | 53,495 | 12.3\% | 22.5\% |
| 2009 | 9,435,396 | 1.7\% | 4,104,419 | -1.6\% | 978,695 | 9.7\% | 23.8\% | 3,752,321 | -1.2\% | 893,698 | 9.5\% | 23.8\% | 115,686 | -15.8\% | 23,529 | 2.8\% | 20.3\% | 236,412 | -0.5\% | 61,468 | 14.9\% | 26.0\% |
| 2010 | 9,575,746 | 1.5\% | 4,171,503 | 1.6\% | 966,372 | -1.3\% | 23.2\% | 3,793,415 | 1.1\% | 879,542 | -1.6\% | 23.2\% | 126,693 | 9.5\% | 23,084 | -1.9\% | 18.2\% | 251,395 | 6.3\% | 63,746 | 3.7\% | 25.4\% |
| 2011 | 9,663,503 | 0.9\% | 4,223,322 | 1.2\% | 990,239 | 2.5\% | 23.4\% | 3,826,378 | 0.9\% | 898,761 | 2.2\% | 23.5\% | 133,452 | 5.3\% | 23,921 | 3.6\% | 17.9\% | 263,492 | 4.8\% | 67,557 | 6.0\% | 25.6\% |
| 2012 | 9,755,826 | 1.0\% | 4,295,490 | 1.7\% | 1,066,499 | 7.7\% | 24.8\% | 3,864,147 | 1.0\% | 948,448 | 5.5\% | 24.5\% | 142,892 | 7.1\% | 28,005 | 17.1\% | 19.6\% | 288,451 | 9.5\% | 90,046 | 33.3\% | 31.2\% |
| 2013 | 9,850,409 | 1.0\% | 4,371,156 | 1.8\% | 1,055,797 | -1.0\% | 24.2\% | 3,925,175 | 1.6\% | 939,521 | -0.9\% | 23.9\% | 155,179 | 8.6\% | 30,835 | 10.1\% | 19.9\% | 290,802 | 0.8\% | 85,441 | -5.1\% | 29.4\% |
| 2014 | 9,942,122 | 0.9\% | 4,454,154 | 1.9\% | 940,596 | 10.9\% | 21.1\% | 3,982,964 | 1.5\% | 825,600 | 12.1\% | 20.7\% | 163,894 | 5.6\% | 31,389 | 1.8\% | 19.2\% | 307,296 | 5.7\% | 83,607 | -2.1\% | 27.2\% |
| 2015 | 10,041,966 | 1.0\% | 4,566,098 | 2.5\% | 958,955 | 2.0\% | 21.0\% | 4,073,305 | 2.3\% | 841,335 | 1.9\% | 20.7\% | 186,887 | 14.0\% | 37,500 | 19.5\% | 20.1\% | 305,906 | -0.5\% | 80,120 | -4.2\% | 26.2\% |
| 2016 | 10,167,566 | 1.3\% | 4,618,512 | 1.1\% | 1,022,519 | 6.6\% | 22.1\% | 4,105,494 | 0.8\% | 893,580 | 6.2\% | 21.8\% | 189,741 | 1.5\% | 41,504 | 10.7\% | 21.9\% | 323,277 | 5.7\% | 87,435 | 9.1\% | 27.0\% |
| 2017 | 10,283,255 | 1.1\% | 4,696,283 | 1.7\% | 1,054,639 | 3.1\% | 22.5\% | 4,174,276 | 1.7\% | 922,972 | 3.3\% | 22.1\% | 191,479 | 0.9\% | 42,994 | 3.6\% | 22.5\% | 330,528 | 2.2\% | 88,673 | 1.4\% | 26.8\% |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year
Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year
Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income
$\dagger$ Source: North Carolina OSBM, Standard Population Estimates, Vintage 2017 (reflects revisions for 2010-2016 as of December 3, 2018). <www.osbm.nc.gov/demog/county-estimates>
$n a=$ not available; $\$ 0$ tax liability=returns with tax due (after application of refundable and nonrefundable credits) < $\$ .01$.
Returns with $\$ 0$ tax liability=returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability
Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2017 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.


[^4]$\dagger$ Nontaxable returns [\$0 tax liability returns]=returns with tax due (after application of refundable and nonrefundable tax credits) < \$ .01. Nontaxable


Figure 01.3 Historical: D-400 Taxable and S0 Tax Liability Return Percentages By Residency Status For Tax Years 2005-2017


Nonresident: Taxable\%, $\mathbf{~ 0 ~ T a x ~ L i a b i l i t y \% ~}$

 Resident:Taxable\%, so Tax Liability \% Returns:Taxable, \$0 Tax Liability [1,000s] Returns:Taxable, $\mathbf{~} \mathbf{0}$

 and returns filed by nonresident taxpayers with $\$ 0$ tax liability accounted for $.8 \%$ of total returns filed.

Tax Year A Series=Taxable Returns According to Residency Status as a \% of Taxable Returns Filed
Tax Year B Series=\$0 Tax Liability Returns According to Residency Status as a \% of Nontaxable Returns Filed


Resident:Taxable\%, s0 Tax Liability \%

$\square$ Resident:Taxable\%, $\mathbf{\$ 0}$ Tax
 - Pt-Yr Resident: Taxable\%, $\mathbf{0} 0$ Tax Liability $\%$ - Nonresident: Taxable\%, S0 Tax Liability\%



EXHIBIT 02. HISTORICAL: NUMBER OF D-400 TAXPAYERS [FILERS] BY FILING STATUS
[ALL RETURNS: TAX YEARS 2005-2017]

| Tax Year | North Carolina Population [18 above] $\dagger$ | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | All Taxpayers [Filers] |  |  |  | Single Taxpayers [Filers] |  |  |  | Married Filing JointlyTaxpayers [Filers] $\dagger \dagger$ |  |  |  | Married Filing Separately Taxpayers [Filers] |  |  |  | Head of HouseholdTaxpayers [Filers] |  |  |  | Surviving Spouse Taxpayers [Filers] |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Count: |  |  |  | Count: |  |  |  |  |  |  |  | Count: |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total filed: |  | S0 Tax liability: |  | Total filed: |  | S0 Tax liability: |  | Total filed: |  | 0 Tax liability: |  | Total filed: |  | S0 Tax liability: |  | Total filed: |  | Tax liability: |  | Total filed: |  | Tax liability: |  |
|  |  |  | Filers | $\begin{aligned} & \text { YoY } \\ & \% \Delta \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \mathrm{O} \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \\ & \% \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | Filers | $\begin{aligned} & \hline \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \\ & \% \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \mathrm{O} \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \Delta \Delta \end{aligned}$ | Filers | $\begin{aligned} & \text { YoY } \\ & \% \end{aligned}$ |
| 2005 | 6,586,192 | 1.8\% | 5,372,569 | 2.9\% | 973,227 | $n a$ | 1,452,155 | 4.7\% | 291,039 | na | 3,116,206 | 2.3\% | 457,086 | na | 120,797 | 2.5\% | 18,124 | na | 681,125 | 1.9\% | 206,246 | ${ }^{n}$ | 2,286 | -5.7\% | 732 | na |
| 2006 | 6,747,453 | 2.4\% | 5,583,759 | 3.9\% | 975,809 | 0.3\% | 1,522,430 | 4.8\% | 289,815 | -0.4\% | 3,253,478 | 4.4\% | 459,496 | 0.5\% | 96,828 | -19.8\% | 14,960 | -17.5\% | 708,669 | 4.0\% | 210,789 | 2.2\% | 2,354 | 3.0\% | 749 | 2.3\% |
| 2007 | 6,903,931 | 2.3\% | 5,906,447 | 5.8\% | 1,064,368 | 9.1\% | 1,670,927 | 9.8\% | 333,698 | 15.1\% | 3,397,418 | 4.4\% | 498,944 | 8.6\% | 97,229 | 0.4\% | 15,786 | 5.5\% | 738,323 | 4.2\% | 215,161 | 2.1\% | 2,550 | 8.3\% | 779 | 4.0\% |
| 2008 | 7,048,063 | 2.1\% | 5,864,496 | -0.7\% | 1,164,719 | 9.4\% | 1,648,195 | -1.4\% | 354,148 | 6.1\% | 3,383,930 | -0.4\% | 544,598 | 9.2\% | 97,145 | -0.1\% | 16,513 | 4.6\% | 732,562 | -0.8\% | 248,546 | 15.5\% | 2,664 | 4.5\% | 914 | 17.3\% |
| 2009 | 7,170,816 | 1.7\% | 5,797,137 | -1.1\% | 1,290,584 | 10.8\% | 1,581,543 | -4.0\% | 362,761 | 2.4\% | 3,385,436 | 0.0\% | 623,778 | 14.5\% | 93,230 | -4.0\% | 18,132 | 9.8\% | 734,221 | 0.2\% | 284,927 | 14.6\% | 2,707 | 1.6\% | 986 | 7.9\% |
| 2010 | 7,289,814 | 1.7\% | 5,874,596 | 1.3\% | 1,266,039 | -1.9\% | 1,621,435 | 2.5\% | 360,949 | -0.5\% | 3,406,186 | 0.6\% | 599,334 | -3.9\% | 93,584 | 0.4\% | 17,921 | -1.2\% | 750,819 | 2.3\% | 286,903 | 0.7\% | 2,572 | -5.0\% | 932 | -5.5\% |
| 2011 | 7,378,357 | 1.2\% | 5,922,707 | 0.8\% | 1,290,339 | 1.9\% | 1,672,820 | 3.2\% | 379,732 | 5.2\% | 3,398,770 | -0.2\% | 600,200 | 0.1\% | 94,889 | 1.4\% | 17,831 | -0.5\% | 753,806 | 0.4\% | 291,692 | 1.7\% | 2,422 | -5.8\% | 884 | -5.2\% |
| 2012 | 7,469,479 | 1.2\% | 6,012,659 | 1.5\% | 1,406,325 | 9.0\% | 1,728,476 | 3.3\% | 415,322 | 9.4\% | 3,434,338 | 1.0\% | 679,652 | 13.2\% | 101,501 | 7.0\% | 26,284 | 47.4\% | 745,885 | -1.1\% | 284,190 | -2.6\% | 2,459 | 1.5\% | 877 | -0.8\% |
| 2013 | 7,560,991 | 1.2\% | 6,106,303 | 1.6\% | 1,394,552 | -0.8\% | 1,793,399 | 3.8\% | 419,742 | 1.1\% | 3,470,294 | 1.0\% | 677,510 | -0.3\% | 97,838 | -3.6\% | 20,060 | -23.7\% | 742,213 | -0.5\% | 276,328 | -2.8\% | 2,559 | 4.1\% | 912 | 4.0\% |
| 2014 | 7,648,647 | 1.2\% | 6,213,955 | 1.8\% | 1,179,664 | -15.4\% | 1,858,637 | 3.6\% | 475,841 | 13.4\% | 3,519,602 | 1.4\% | 478,136 | 29.4\% | 105,182 | 7.5\% | 18,738 | -6.6\% | 727,943 | -1.9\% | 206,140 | -25.4\% | 2,591 | 1.3\% | 809 | -11.3\% |
| 2015 | 7,741,256 | 1.2\% | 6,351,332 | 2.2\% | 1,204,500 | 2.1\% | 1,935,896 | 4.2\% | 495,565 | 4.1\% | 3,570,468 | 1.4\% | 491,090 | 2.7\% | 102,305 | -2.7\% | 16,019 | -14.5\% | 740,145 | 1.7\% | 201,066 | -2.5\% | 2,518 | -2.8\% | 760 | -6.1\% |
| 2016 | 7,857,346 | 1.5\% | 6,419,219 | 1.1\% | 1,282,908 | 6.5\% | 1,984,430 | 2.5\% | 534,650 | 7.9\% | 3,601,414 | 0.9\% | 520,778 | 6.0\% | 104,963 | 2.6\% | 16,343 | 2.0\% | 725,887 | -1.9\% | 210,323 | 4.6\% | 2,525 | 0.3\% | 814 | 7.1\% |
| 2017 | 7,970,369 | 1.4\% | 6,517,140 | 1.5\% | 1,320,022 | 2.9\% | 2,035,610 | 2.6\% | 551,748 | 3.2\% | 3,641,714 | 1.1\% | 530,766 | 1.9\% | 109,335 | 4.2\% | 17,406 | 6.5\% | 727,728 | 0.3\% | 219,199 | 4.2\% | 2,753 | 9.0\% | 903 | 10.9\% |

$\dagger$ Source: North Carolina OSBM, Standard Population Estimates, Vintage 2017 (reflects revisions for 2010-2016 as of December 3, 2018). <www.osbm.nc.gov/demog/county-estimates>
$\dagger$ Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2 : such returns represent the combined income of two taxpayers allowed to file together on a single form.
$\dagger$ Reflects the number of returns filed designated as married filing jointly filing status multiplied by 2 : such returns represent the
$n a=$ not available; $\$ 0$ tax liability=returns with tax due (after application of refundable and nonrefundable tax credits) $<\$ .01$.
Returns with $\mathbf{S 0}$ tax liability=returns with nonpositive NC Taxable Income (NCTI) and returns with positive NCTI with tax credits >= tax liability
Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2017 processed within the DOR dynamic integrated
tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error



Tax Year A Series=Taxpayer [Filer] Taxable Returns According to Filing Status as a \% of Taxable Return Filers Tax Year B Series=Taxpayer [Filer]\$0 Tax Liability Returns According to Filing Status as a \% of Nontaxable Return Filers
Filing Status:
S=Single; MFJ=Married Filing Jointly; MFS=Married Filing Separately; HoH=Head of Household; SS=Surviving S
MFJ filers=number of MFJ designated returns multiplied by 2


- S:Taxable\%, \$0 Tax Liability \% - MFJ: Taxable\%, \$0 Tax Liability\% - HoH: Taxable\%, \$0 Tax Liability\% - MFS: Taxable\%, \$0 Tax Liability\% -SS:Taxable\%, S0 Tax Liability\% SS.Kaxable\%, S0 Tax Liabin\%

 accounted for $\mathbf{2 6 . 3 9 \%}$ of all taxable filers and single filing status filers with $\mathbf{\$ 0}$ tax liability accounted for $\mathbf{2 9 . 9 \%}$ of all nontaxable filers.

|  |  |  |  | NC |  |  |  |  |  |  |  |  |  |  |  | Retu | rns Filed by | Filing | us: |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  | All R | ed |  |  | Sing |  |  | ried | Filing J | [ly [MFJ] |  | Married | iling S | arately [MFS |  | Hea | Hou | [HoH |  | Sur | ing Sp | pouse [SS] |  |
|  |  |  | NC | apita |  |  |  |  |  |  |  |  |  | EDER | 位 | GROS | NCOM |  |  |  |  |  |  |  |  |  |  |  |
| Tax Year | North <br> Carolina <br> Population ${ }^{+}$ | $\begin{gathered} \text { Yoy } \\ \% \\ \Delta \end{gathered}$ | Personal <br> Income ${ }^{\dagger} \dagger$ [\$ millions] | Personal Income ${ }^{\dagger} \dagger$ [\$] | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \\ {[\$]} \end{array}$ | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \end{gathered}$ | Total [\$ millions] | $\begin{gathered} \text { YoY } \\ \% \\ \hline \\ \Delta \end{gathered}$ | Average <br> per return <br> [\$] | $\begin{gathered} \text { YoY } \\ \% \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Total } \\ {[\$ \text { millions }]} \\ \hline \end{array}$ | $\begin{gathered} \text { YoY } \\ \% \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \\ {[\$]} \end{array}$ | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \end{gathered}$ | Total [\$ millions] | $\begin{gathered} \text { YY } \\ \% \\ \hline \\ \Delta \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \\ \text { [\$] } \end{array}$ | $\begin{gathered} \text { YoY } \\ \% \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \text { Total } \\ {[\$ \text { millions }]} \\ \hline \end{array}$ | $\begin{gathered} \text { Yoy } \\ \% \\ \% \\ \Delta \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \\ {[\$]} \end{array}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \end{gathered}$ | $\begin{gathered} \text { Total } \\ {[\$ \text { millions }]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \\ {[\$]} \end{array}$ | $\begin{gathered} \text { YoY } \\ \% \\ \hline \\ \Delta \end{gathered}$ | Total [\$ millions | $\begin{gathered} \text { Yoy } \\ \% \\ \Delta \end{gathered}$ |
| 2005 | 8,685,811 | 1.7\% | 281,072.8 | 32,287 | 71,807 | 14.5\% | 273,905.9 | 18.1\% | 33,265 | 8.7\% | 48,305.8 | 13.8\% | 124,645 | 15.8\% | 194,209.4 | 18.5\% | 94,773 | 50 | 11,448.3 | 54.4\% | 28,746 | \% | 19,579.9 | 9.0\% | 158,596 | 30.6\% | 362.6 | 23.2 |
| 2006 | 8,890,380 | 2.4 | 305,336.6 | 34,241 | 79,067 | 10.1\% | 312,868.8 | 14.2\% | 35,477 | 6.6\% | 54,010.9 | 11.8\% | 139,756 | 12.1\% | 227,346.7 | 17.1\% | 103,219 |  | 9,994.5 | -12.7\% | 30,122 | 4.8\% | 21,346.8 | 9.0\% | 72,17 | -54. | 169.9 | -53.1 |
| 20 | 9,090 | 2.3\% | 328,910.1 | 36,072 | 90,302 | 14.2\% | 379,967.0 | 21.4\% | 40,839 | 15.1 | 68,238.4 | 26.3\% | 161,386 | 15.5\% | 274,147.2 | 20.6\% | 152,957 | 48.2\% | 14,871.8 | 48.8\% | 30,568 | 1.5\% | 22,569.1 | 5.7\% | 55,107 | -23.7\% | 140.5 | -17.3 |
| 200 | 9,278 | 2.1\% | 350,372.6 | 37, | 71,517 | -20.8 | 298,408.6 | -21.5 | ,010 | -14.3\% | 57,703.2 | -15.4 | 124,468 | -22.9 | 210,596.0 | -23.2\% | 82,133 | $-46.3 \%$ | 7,978.8 | -46.3\% | 30,000 | -1.9\% | 21,977.0 | -2.6\% | 57,655 | 4.6\% | 153. | 9.3\% |
| 2009 | 9,435,39 | 1.7\% | 337,787 | 35,746 | 64,948 | -9.2\% | 266,574.6 | -10 | 32,713 | -6.6\% | 51,737.7 | -10.3\% | 110,373 | -11.3 | 186,830.0 | -11.3\% | 72,953 | -11.2\% | 6,801.4 | -14.8\% | 28,667 | -4.4\% | 21,048.2 | -4.2\% | 58,068 | \% | 157.2 |  |
| 2010 | 9,575,76 | 1.5\% | 340,764 | 35,592 | 71,426 | 10.0\% | 297,952.5 | 11.8\% | 36,551 | 11.7\% | 59,265.7 | 14.6\% | 121,988 | 10.5\% | 207,756.1 | 11.2\% | 86,717 | 18.9\% | 8,115.4 | 19.3\% | 30,204 | 5.4\% | 22,677.7 | 7.7\% | 53,504 | -7.9\% | 137. | -12. |
| 2011 | 9,663,50 | 0.9\% | 4,294 | 36,689 | 72,701 | 1.8 | 307,041.1 | 3.1\% | 36,093 | -1.3\% | 60,377.5 | 1.9\% | 126,979 | 4.1\% | 215,785.9 | 3.9\% | 83,916 | -3.2\% | 7,962.8 | -1.9\% | 30,197 | 0.0\% | 22,762.7 | 0.4\% | 62,841 | 17.5\% | 152. | 10.6 |
| 2012 | 9,755,82 | 1.0\% | 379,031 | 38,878 | 86,301 | 18.7\% | 370,703.8 | 20.7\% | 40,351 | 11.8\% | 69,746.3 | 15.5\% | 153,454 | 20.9\% | 263,507.0 | 22.1\% | 128,542 | 53.2\% | 13,047.2 | 63.9\% | 32,466 | 7.5\% | 24,216.1 | 6.4\% | 76,168 | 21.2\% | 187 | 23.1\% |
| 2013 | 9,850,40 | 1.0\% | 5,057 | 38,102 | 78,856 | -8.6\% | 344,690.8 | -7.0\% | 37,099 | -8.1\% | 66,532.5 | -4.6\% | 139,713 | -9.0\% | 242,422.4 | -8.0\% | 118,519 | -7.8\% | 11,595.7 | -11.1\% | 32,305 | -0.5\% | 23,977.1 | -1.0\% | 63,738 | -16.3\% | 163.1 | -12.9 |
| 201 | 9,942,12 | 0.9\% | 397,4 | ,00 | 90,9 | 15.3\% | 405,006.2 | 17.5\% | 40,658 | 9.6\% | 75,569.2 | 13.6\% | 164,925 | 18.0\% | 290,235.7 | 19.7\% | 141,126 | 19.1\% | 14,843.9 | 28.0\% | 33,26 | 3.0\% | 24,215.2 | 1.0 | 54,8 | -13.9\% | 142 | -12.8 |
| 2015 | 10,041 | 1.0\% | 419,8 | 41,8 | 95,132 | 4.6\% | 434,381.9 | 7.3\% | 42,379 | 4.2\% | 82,040.5 | 8.6\% | 174,159 | 5.6\% | 310,914.3 | 7.1\% | 149,533 | 6.0\% | 15,298.0 | 3.1\% | 35,077 | 5.4\% | 25,961.9 | 7.2\% | 66,361 | 20.9\% | 167. | 17.5 |
| 2016 | 10,167,566 | 1.3\% | 433,766.4 | 42,707 | 95,558 | 0.4\% | 441,333.9 | 1.6\% | 43,174 | 1.9\% | 85,675.7 | 4.4\% | 174,338 | 0.1\% | 313,930.8 | 1.0\% | 146,210 | -2.2\% | 15,346.6 | 0.3\% | 35,664 | 1.7\% | 25,888.1 | -0.3\% | 195,11 | 194.0\% | 492 | 194.8 |
| 2017 | 10,283,255 | 1.1\% | 454,306.9 | 44,23 | 104,729 | 9.6\% | 491,839.4 | 11.4\% | 50,911 | 17.9\% | 103,635.6 | 21.0\% | 188,753 | 8.3\% | 343,692.7 | 9.5\% | 150,062 | 2.6\% | 16,407.0 | 6.9\% | 37,902 | 6.3\% | 27,582.2 | 6.5\% | 189,572 | -2.8\% | 521.9 | - 5.9 |

TCertified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>
$\dagger$ †异Effective with tax year 2012, the starting point in determining NC Taxable Income [NCTI] is Federal Adjusted Gross Income (FAGI) subject to certain statutory modifications [FAGI replaces Federal Net Taxable Income [FNTI] as the starting point]. PAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error: for D-400 forms filed with an omitted FAGI value, the data reflect a proxy FAGI value based on the reported NCTI and certain adjustment values. Federal Net Taxable Income [FNTI] was the starting point for determining NCTI for tax years 1989 through 2011
Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2017 processed within the DOR dynamic integrated


| Tax Year | North <br> Carolina Population $\dagger$ | $\begin{gathered} \mathrm{YoY} \\ \% \\ \Delta \\ \hline \end{gathered}$ | $\begin{gathered} \text { NC } \\ \text { Personal } \\ \text { Income } \dagger \dagger \\ \text { [\$ millions] } \end{gathered}$ | NC <br> Per <br> Capita <br> Personal <br> Income $\dagger \dagger$ <br> $[\$]$ <br> 32 | All Returns Filed |  |  |  | Resident Returns |  |  |  | Part-Year Resident Returns |  |  |  | Nonresident Returns |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \end{array}$ $[\$]$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Total [\$ millions] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Average <br> per return ${ }^{\mathrm{R}}$ <br> $[\$]$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Total $[\$$ millions] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Average <br> per return [\$] | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ {[\$ \text { millions }]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Average <br> per return <br> $[\$]$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Total [ $\$$ millions] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ |
| 2005 | 8,685,811 | 1.7\% | 281,072.8 | 32,287 | 71,807 | 14.5\% | 273,905.9 | 18.1\% | 49,723 | 5.6\% | 173,587.9 | 8.2\% | 92,438 | 47.8\% | 12,832.8 | 70.6\% | 473,995 | 27.7\% | 87,485.2 | 36.5\% |
| 2006 | 8,890,380 | 2.4\% | 305,336.6 | 34,241 | 79,067 | 10.1\% | 312,868.8 | 14.2\% | 52,439 | 5.5\% | 188,094.4 | 8.4\% | 71,590 | -22.6\% | 10,655.4 | -17.0\% | 515,832 | 8.8\% | 114,119.0 | 30.4\% |
| 2007 | 9,090,572 | 2.3\% | 328,910.1 | 36,072 | 90,302 | 14.2\% | 379,967.0 | 21.4\% | 53,733 | 2.5\% | 205,064.5 | 9.0\% | 63,290 | -11.6\% | 9,707.1 | -8.9\% | 694,000 | 34.5\% | 165,195.5 | 44.8\% |
| 2008 | 9,278,794 | 2.1\% | 350,372.6 | 37,636 | 71,517 | -20.8\% | 298,408.6 | -21.5\% | 51,351 | -4.4\% | 195,012.2 | -4.9\% | 59,460 | -6.1\% | 8,168.3 | -15.9\% | 400,867 | -42.2\% | 95,228.1 | -42.4\% |
| 2009 | 9,435,396 | 1.7\% | 337,787.0 | 35,746 | 64,948 | -9.2\% | 266,574.6 | -10.7\% | 48,876 | -4.8\% | 183,397.5 | -6.0\% | 89,800 | 51.0\% | 10,388.7 | 27.2\% | 307,888 | -23.2\% | 72,788.4 | -23.6\% |
| 2010 | 9,575,746 | 1.5\% | 340,764.3 | 35,592 | 71,426 | 10.0\% | 297,952.5 | 11.8\% | 49,241 | 0.7\% | 186,789.7 | 1.8\% | 64,658 | -28.0\% | 8,191.7 | -21.1\% | 409,599 | 33.0\% | 102,971.0 | 41.5\% |
| 2011 | 9,663,503 | 0.9\% | 354,294.4 | 36,689 | 72,701 | 1.8\% | 307,041.1 | 3.1\% | 51,846 | 5.3\% | 198,383.8 | 6.2\% | 63,010 | -2.5\% | 8,408.8 | 2.6\% | 380,461 | -7.1\% | 100,248.5 | -2.6\% |
| 2012 | 9,755,826 | 1.0\% | 379,031.2 | 38,878 | 86,301 | 18.7\% | 370,703.8 | 20.7\% | 55,022 | 6.1\% | 212,615.0 | 7.2\% | 66,496 | 5.5\% | 9,501.8 | 13.0\% | 515,120 | 35.4\% | 148,587.0 | 48.2\% |
| 2013 | 9,850,409 | 1.0\% | 375,057.0 | 38,102 | 78,856 | -8.6\% | 344,690.8 | -7.0\% | 54,726 | -0.5\% | 214,809.6 | 1.0\% | 64,748 | -2.6\% | 10,047.5 | 5.7\% | 412,080 | -20.0\% | 119,833.7 | -19.4\% |
| 2014 | 9,942,122 | 0.9\% | 397,410.7 | 40,005 | 90,928 | 15.3\% | 405,006.2 | 17.5\% | 57,980 | 5.9\% | 230,932.9 | 7.5\% | 66,570 | 2.8\% | 10,910.4 | 8.6\% | 530,963 | 28.8\% | 163,162.8 | 36.2\% |
| 2015 | 10,041,966 | 1.0\% | 419,888.9 | 41,850 | 95,132 | 4.6\% | 434,381.9 | 7.3\% | $\mathbf{6 0 , 0 8 3}$ | 3.6\% | 244,736.5 | 6.0\% | 67,628 | 1.6\% | 12,638.9 | 15.8\% | 578,630 | 9.0\% | 177,006.5 | 8.5\% |
| 2016 | 10,167,566 | 1.3\% | 433,766.4 | 42,707 | 95,558 | 0.4\% | 441,333.9 | 1.6\% | 61,078 | 1.7\% | 250,756.7 | 2.5\% | 64,612 | -4.5\% | 12,259.6 | -3.0\% | 551,594 | -4.7\% | 178,317.6 | 0.7\% |
| 2017 | 10,283,255 | 1.1\% | 454,306.9 | 44,233 | 104,729 | 9.6\% | 491,839.4 | 11.4\% | 63,787 | 4.4\% | 266,264.5 | 6.2\% | 68,945 | 6.7\% | 13,201.5 | 7.7\% | 642,528 | 16.5\% | 212,373.3 | 19.1\% |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year
Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year
Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income
${ }^{\mathrm{R}}=$ Revised
Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>
$\dagger$ Hureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 26, 2019 release
$\dagger \dagger$ Effective with tax year 2012, the starting point in determining NC Taxable Income [NCTI] is Federal Adjusted Gross Income (FAGI) subject to certain statutory modifications [FAGI replaces Federal Net Taxable Income [FNTI] as the starting point]. FAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error: for D-400 forms filed with an omitted FAGI value, the data reflect a proxy FAGI value based on the reported NCTI and certain adjustment values. Federal Net Taxable Income [FNTI] was the starting point for determining NCTI for tax years 1989 through 2011.
Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2017 processed
within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include


Effective with tax year 2012, the starting point in determining NC Taxable Income [NCTI] is Federal Adjusted Gross Income (FAGI) subject to certain statutory modifications [FAGI replaces Federal Net Taxable Income [FNTI] as the starting point]. FAGI amounts reported on the D-400 form for tax years prior to 2012 were voluntarily reported as supplemental information and may be subject to taxpayer reporting error: for D-400 forms filed with an omitted FAGI value, the data reflect a proxy FAGI value based on the reported NCTI and certain adjustment values.
Changes to the North Carolina personal income tax rate and base structure effective for tax years beginning or or after January 1, 2014:
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6\%, $\mathbf{7 \%}$, and $7.75 \%$ with breaking points delineated according to filing status and taxable income) with a flat rate structure ( $5.8 \%$ for tax year 2014; $5.75 \%$ for tax years thereafter); the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January 1,2017
The Act increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from $\$ 100$ to $\$ 125$ per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.


NCPI=NC Personal Income $\quad$ NCTI=NC Taxable Income: NCTI percentages based on positive NCTI values to which the NC personal income tax rate is applied [nonpositive NCTI values excluded]
FAGI=Federal Adjusted Gross Incom، NCNTL=NC Net Tax Liability: net tax liability after application of tax credits
$\dagger$ Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 26, 2019 release.
$\dagger$ Source: annual individual income tax extract. Data are compiled from information extracted from D-400 forms for tax years 2005-2017 and may reflect inconsistencies resultant of taxpayer and/or processing error.

EXHIBIT 05. HISTORICAL: NC TAXABLE INCOME [NCTI] BY RESIDENCY STATUS
[ALL RETURNS: TAX YEARS 2005-2017]

| Tax Year | North Carolina Population $\dagger$ | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | NC <br> Personal <br> Income $\dagger$ [\$ millions] $\qquad$ |  | All Returns Filed |  |  |  | Resident Returns |  |  |  | Part-Year Resident Returns |  |  |  | Nonresident Returns |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | NC TAXABLE INCOME ${ }_{\text {+ } \dagger \text { ¢ }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \\ \hline \end{array}$ $[\$]$ | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \\ \Delta \end{gathered}$ | Total [\$ millions] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { Average } \\ \text { per return } \end{array}$ $[\$]$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \end{gathered}$ | Total [\$ millions] | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \\ \Delta \end{gathered}$ | Average <br> per return [\$] | $\begin{gathered} \text { YoY } \\ \% \\ \Delta \\ \Delta \end{gathered}$ | Total [S millions] | $\begin{gathered} \hline \mathbf{Y o Y} \\ \% \\ \Delta \end{gathered}$ | Average per return [\$] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \end{gathered}$ | Total [\$ millions] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \end{gathered}$ |
| 2005 | 8,685,811 | 1.7\% | 281,072.8 | 32,287 | 40,106 | 4.7\% | 127,408.1 | 8.5\% | 41,056 | 4.5\% | 119,140.7 | 7.8\% | 24,533 | 8.4\% | 2,897.1 | 18.2\% | 34,254 | 10.7\% | 5,370.3 | 20.0\% |
| 2006 | 8,890,380 | 2.4\% | 305,336.6 | 34,241 | 42,440 | 5.8\% | 140,961.5 | 10.6\% | 43,579 | 6.1\% | 131,105.9 | 10.0\% | 25,131 | 2.4\% | 3,287.9 | 13.5\% | 36,072 | 5.3\% | 6,567.6 | 22.3\% |
| 2007 | 9,090,572 | 2.3\% | 328,910.1 | 36,072 | 43,718 | 3.0\% | 153,389.0 | 8.8\% | 45,018 | 3.3\% | 143,202.7 | 9.2\% | 24,920 | -0.8\% | 3,327.5 | 1.2\% | 35,347 | -2.0\% | 6,858.8 | 4.4\% |
| 2008 | 9,278,794 | 2.1\% | 350,372.6 | 37,636 | 41,385 | -5.3\% | 143,249.4 | -6.6\% | 42,566 | -5.4\% | 134,197.3 | -6.3\% | 24,614 | -1.2\% | 2,934.4 | -11.8\% | 32,290 | -8.6\% | 6,117.8 | -10.8\% |
| 2009 | 9,435,396 | 1.7\% | 337,787.0 | 35,746 | 39,212 | -5.3\% | 131,404.8 | -8.3\% | 40,276 | -5.4\% | 123,752.5 | -7.8\% | 23,282 | -5.4\% | 2,255.8 | -23.1\% | 29,710 | -8.0\% | 5,396.5 | -11.8\% |
| 2010 | 9,575,746 | 1.5\% | 340,764.3 | 35,592 | 41,057 | 4.7\% | 141,094.5 | 7.4\% | 42,198 | 4.8\% | 132,227.6 | 6.8\% | 25,251 | 8.5\% | 2,738.3 | 21.4\% | 31,490 | 6.0\% | 6,128.7 | 13.6\% |
| 2011 | 9,663,503 | 0.9\% | 354,294.4 | 36,689 | 42,421 | 3.3\% | 147,281.4 | 4.4\% | 43,738 | 3.6\% | 137,966.9 | 4.3\% | 26,024 | 3.1\% | 2,981.3 | 8.9\% | 31,212 | -0.9\% | 6,333.2 | 3.3\% |
| 2012 | 9,755,826 | 1.0\% | 379,031.2 | 38,878 | 45,066 | 6.2\% | 154,891.3 | 5.2\% | 46,454 | 6.2\% | 144,570.4 | 4.8\% | 27,138 | 4.3\% | 3,260.0 | 9.3\% | 34,493 | 10.5\% | 7,061.0 | 11.5\% |
| 2013 | 9,850,409 | 1.0\% | 375,057.0 | 38,102 | 45,060 | 0.0\% | 158,030.8 | 2.0\% | 46,542 | 0.2\% | 147,368.1 | 1.9\% | 27,866 | 2.7\% | 3,610.6 | 10.8\% | 33,393 | -3.2\% | 7,052.2 | -0.1\% |
| 2014 | 9,942,122 | 0.9\% | 397,410.7 | 40,005 | 51,643 | 14.6\% | 187,067.3 | 18.4\% | 53,529 | 15.0\% | 174,511.1 | 18.4\% | 30,129 | 8.1\% | 4,085.1 | 13.1\% | 37,389 | 12.0\% | 8,471.1 | 20.1\% |
| 2015 | 10,041,966 | 1.0\% | 419,888.9 | 41,850 | 53,873 | 4.3\% | 200,068.0 | 6.9\% | 55,746 | 4.1\% | 185,755.4 | 6.4\% | 31,092 | 3.2\% | 4,754.1 | 16.4\% | 41,810 | 11.8\% | 9,558.5 | 12.8\% |
| 2016 | 10,167,566 | 1.3\% | 433,766.4 | 42,707 | 54,630 | 1.4\% | 202,143.9 | 1.0\% | 56,659 | 1.6\% | 187,516.4 | 0.9\% | 29,743 | -4.3\% | 4,512.2 | -5.1\% | 42,334 | 1.3\% | 10,115.3 | 5.8\% |
| 2017 | 10,283,255 | 1.1\% | 454,306.9 | 44,233 | 57,370 | 5.0\% | 215,082.9 | 6.4\% | 59,549 | 5.1\% | 199,647.4 | 6.5\% | 32,103 | 7.9\% | 4,870.4 | 7.9\% | 43,179 | 2.0\% | 10,565.1 | 4.4\% |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year
Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year
Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income
Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>
$\dagger$ Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 26, 2019 release
$\dagger \dagger \dagger$ NC Taxable Income is the derived value of income subject to North Carolina tax and equals FAGI plus additions, minus subtractions, minus allowable NC standard or NC itemized deductions.
The starting point for determining NC Taxable Income is FAGI beginning with taxable year 2012 [tax years 1989-2011 utilized FNTI as the starting point]. Values reported
for part-year resident and nonresident returns reflect application of the taxable percentage as determined by the total income from all sources that is subject to North Carolina tax.
Amounts shown reflect positive dollar values to which the North Carolina individual income tax rate is applied [nonpositive NC Taxable Income values are excluded from the table].
Average per return amounts are derived by dividing the number of returns with positive NC taxable income into the total dollar value of positive NC Taxable Income for the appropriate group. Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2017 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.


| $\begin{aligned} & \text { Tax } \\ & \text { Year } \\ & \hline \end{aligned}$ | North <br> Carolina Population $\dagger$ | $\begin{gathered} \mathrm{YoY} \\ \% \\ \Delta \\ \hline \end{gathered}$ | $\begin{gathered} \mathrm{NC} \\ \text { Personal } \\ \text { Income } \dagger \\ {[\$ \text { millions] }} \\ \hline \end{gathered}$ | NC <br> Per <br> Capita <br> Personal <br> Income $\dagger \dagger$ <br> $[\$]$ <br> 32 | All Returns Filed |  |  |  |  | Resident Returns |  |  |  |  | Part-Year Resident Returns |  |  |  |  | Nonresident Returns |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | NC NET TAX LIABILITY $\dagger+\dagger$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Avg. per } \\ \text { return } \\ \text { [ } \$ 1 \\ \hline \end{array}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | $\begin{array}{\|c} \hline \text { Avg. per } \\ \text { return } \end{array}$ $[\$]$ | $\begin{array}{\|c\|} \hline \text { Total } \\ {[\$ \text { millions] }} \\ \hline \end{array}$ | $\begin{array}{c\|} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \text { Avg. per } \\ \text { return } \\ {[\$]} \\ \hline \end{array}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Avg. per return <br> [\$] | Total [\$ millions] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Avg. per <br> return <br>  <br> [\$] | $\begin{gathered} \mathrm{YoY} \\ \% \\ \Delta \\ \hline \end{gathered}$ | Avg. per <br> return2 <br> $\$ \mid$ <br> [\$] | $\begin{gathered} \text { Total } \\ {[\$ \text { millions] }} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Avg. per <br> return <br>  <br> [\$] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ | Avg. per return2 [\$] | Total [\$ millions] | $\begin{gathered} \hline \text { YoY } \\ \% \\ \Delta \\ \hline \end{gathered}$ |
| 2005 | 8,685,811 | 1.7\% | 281,072.8 | 32,287 | 2,205 | 5.6\% | 2,740 | 8,409.9 | 8.9\% | 2,246 | 5.5\% | 2,799 | 7,840.5 | 8.1\% | 1,361 | 4.1\% | 1,642 | 188.9 | 20.1\% | 2,062 | 13.8\% | 2,473 | 380.5 | 21.7\% |
| 2006 | 8,890,380 | 2.4\% | 305,336.6 | 34,241 | 2,367 | 7.4\% | 2,917 | 9,365.7 | 11.4\% | 2,422 | 7.8\% | 2,990 | 8,686.7 | 10.8\% | 1,439 | 5.7\% | 1,687 | 214.1 | 13.4\% | 2,101 | 1.9\% | 2,601 | 464.9 | 22.2\% |
| 2007 | 9,090,572 | 2.3\% | 328,910.1 | 36,072 | 2,406 | 1.6\% | 2,983 | 10,122.5 | 8.1\% | 2,471 | 2.0\% | 3,069 | 9,429.8 | 8.6\% | 1,404 | -2.4\% | 1,653 | 215.4 | 0.6\% | 2,005 | -4.6\% | 2,507 | 477.3 | 2.7\% |
| 2008 | 9,278,794 | 2.1\% | 350,372.6 | 37,636 | 2,224 | -7.5\% | 2,829 | 9,280.9 | -8.3\% | 2,285 | -7.5\% | 2,910 | 8,677.5 | -8.0\% | 1,373 | -2.2\% | 1,647 | 188.6 | -12.4\% | 1,746 | -12.9\% | 2,254 | 414.8 | -13.1\% |
| 2009 | 9,435,396 | 1.7\% | 337,787.0 | 35,746 | 2,077 | -6.6\% | 2,727 | 8,523.0 | -8.2\% | 2,135 | -6.6\% | 2,803 | 8,012.4 | -7.7\% | 1,243 | -9.4\% | 1,561 | 143.8 | -23.7\% | 1,552 | -11.2\% | 2,097 | 366.8 | -11.6\% |
| 2010 | 9,575,746 | 1.5\% | 340,764.3 | 35,592 | 2,208 | 6.3\% | 2,873 | 9,209.4 | 8.1\% | 2,270 | 6.3\% | 2,956 | 8,612.6 | 7.5\% | 1,391 | 11.9\% | 1,701 | 176.3 | 22.6\% | 1,673 | 7.8\% | 2,241 | 420.6 | 14.7\% |
| 2011 | 9,663,503 | 0.9\% | 354,294.4 | 36,689 | 2,252 | 2.0\% | 2,941 | 9,509.5 | 3.3\% | 2,323 | 2.3\% | 3,037 | 8,890.4 | 3.2\% | 1,437 | 3.3\% | 1,751 | 191.8 | 8.8\% | 1,622 | -3.1\% | 2,181 | 427.3 | 1.6\% |
| 2012 | 9,755,826 | 1.0\% | 379,031.2 | 38,878 | 2,337 | 3.8\% | 3,108 | 10,036.5 | 5.5\% | 2,419 | 4.1\% | 3,205 | 9,346.2 | 5.1\% | 1,466 | 2.0\% | 1,823 | 209.5 | 9.2\% | 1,667 | 2.8\% | 2,423 | 480.8 | 12.5\% |
| 2013 | 9,850,409 | 1.0\% | 375,057.0 | 38,102 | 2,350 | 0.6\% | 3,098 | 10,271.7 | 2.3\% | 2,436 | 0.7\% | 3,202 | 9,560.1 | 2.3\% | 1,502 | 2.5\% | 1,875 | 233.1 | 11.3\% | 1,645 | -1.3\% | 2,330 | 478.4 | -0.5\% |
| 2014 | 9,942,122 | 0.9\% | 397,410.7 | 40,005 | 2,308 | -1.8\% | 2,926 | 10,280.5 | 0.1\% | 2,403 | -1.3\% | 3,032 | 9,572.1 | 0.1\% | 1,377 | -8.3\% | 1,704 | 225.8 | -3.2\% | 1,571 | -4.5\% | 2,158 | 482.7 | 0.9\% |
| 2015 | 10,041,966 | 1.0\% | 419,888.9 | 41,850 | 2,385 | 3.3\% | 3,018 | 10,888.1 | 5.9\% | 2,477 | 3.0\% | 3,121 | 10,087.6 | 5.4\% | 1,380 | 0.2\% | 1,726 | 257.9 | 14.2\% | 1,774 | 12.9\% | 2,403 | 542.5 | 12.4\% |
| 2016 | 10,167,566 | 1.3\% | 433,766.4 | 42,707 | 2,386 | 0.1\% | 3,065 | 11,021.4 | 1.2\% | 2,484 | 0.3\% | 3,175 | 10,198.3 | 1.1\% | 1,317 | -4.6\% | 1,686 | 249.9 | -3.1\% | 1,773 | 0.0\% | 2,430 | 573.2 | 5.6\% |
| 2017 | 10,283,255 | 1.1\% | 454,306.9 | 44,233 | 2,384 | -0.1\% | 3,074 | 11,195.2 | 1.6\% | 2,482 | -0.1\% | 3,187 | 10,362.2 | 1.6\% | 1,348 | 2.4\% | 1,739 | 258.2 | 3.3\% | 1,739 | -1.9\% | 2,377 | 574.9 | 0.3\% |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year
Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year
Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income
$\dagger$ Certified Estimates of County Population published by the State Demographer. <www.osbm.nc.gov/demog/county-estimates>
$\dagger$ Bureau of Economic Analysis. Table SA1, Regional Economic Accounts, March 26, 2019 release
le tax credits.
Avg per return ${ }^{1}$ amounts are derived by dividing the total number of returns filed into the total net tax liability value for the appropriate group.
Avg per return ${ }^{2}$ amounts are derived by dividing the total number of taxable returns filed into the total net tax liability value for the appropriate group.
Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2017 processed
within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include
inconsistencies resultant of taxpayer and/or processing error.


B. [RESIDENT RETURNS BY FILING STATUS: TAX YEARS 2005-2017]

| $\begin{gathered} \text { Tax } \\ \text { Year } \end{gathered}$ | All Returns |  | Filing Status |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | SReturns |  | MFJ <br> Returns |  | MFS <br> Returns |  | HoH <br> Returns |  | SSReturns |  |
|  | $\begin{aligned} & \hline \text { NCTI } \\ & \text { Basis: } \\ & {[\%]} \\ & \hline \end{aligned}$ | FAGI Basis: [ \%] | $\begin{aligned} & \hline \text { NCTI } \\ & \text { Basis: } \\ & \text { [ \%] } \end{aligned}$ | FAGI Basis: [ \%] | NCTI <br> Basis: <br> [ \%] | FAGI Basis: [ \%] | NCTI <br> Basis: <br> [ \%] | FAGI Basis: [ \%] | NCTI <br> Basis: <br> [ \%] | FAGI Basis: [ \%] | NCTI <br> Basis: <br> [ \%] | FAGI Basis: [ \%] |
| 2005 | 6.58\% | 4.52\% | 6.59\% ${ }^{\text {i }}$ | 4.49\% | 6.69\% | 4.75\% | 6.62\% ${ }^{\text {i }}$ | 4.69\% | 5.48\% | 2.84\% | 6.32\% ${ }^{\text {i }}$ | 3.75\% |
| 2006 | 6.63\% | 4.62\% | 6.62\% | 4.60\% | 6.73\% | 4.85\% | 6.67\% | 4.74\% | 5.53\% | 2.93\% | 6.44\% | 3.77\% |
| 2007 | 6.58\% | 4.60\% | 6.60\% | 4.56\% | 6.68\% | 4.82\% | 6.59\% | 4.76\% | 5.53\% | 2.95\% | 6.30\% | 4.04\% |
| 2008 | 6.47\% | 4.45\% | 6.53\% | 4.45\% | 6.57\% | 4.67\% | 6.56\% | 4.67\% | 5.30\% | 2.83\% | 6.06\% | 3.76\% |
| 2009 | 6.47\% | 4.37\% | 6.50\% | 4.37\% | 6.61\% | 4.61\% | 6.63\% | 4.67\% | 5.18\% | 2.72\% | 6.19\% | 3.66\% |
| 2010 | 6.51\% | 4.61\% | 6.55\% | 4.28\% | 6.64\% | 5.01\% | 6.59\% | 4.73\% | 5.23\% | 2.79\% | 6.24\% | 3.81\% |
| 2011 | 6.44\% | 4.48\% | 6.49\% | 4.44\% | 6.56\% | 4.73\% | 6.53\% | 4.84\% | 5.24\% | 2.83\% | 5.96\% | 3.72\% |
| 2012 | 6.46\% | 4.40\% | 6.52\% | 4.43\% | 6.58\% | 4.59\% | 6.51\% | 4.75\% | 5.29\% | 2.88\% | 6.07\% | 3.85\% |
| 2013 | 6.49\% | 4.45\% | 6.52\% | 4.46\% | 6.59\% | 4.64\% | 6.64\% | 4.85\% | 5.39\% | 3.02\% | 6.19\% | 3.76\% |
| 2014 | 5.49\% | 4.14\% | 5.62\% | 4.01\% | 5.48\% | 4.32\% | 5.51\% | 4.46\% | 5.12\% | 3.11\% | 5.49\% | 3.57\% |
| 2015 | 5.43\% | 4.12\% | 5.55\% | 3.96\% | 5.43\% | 4.30\% | 5.49\% | 4.43\% | 5.10\% | 3.17\% | 5.45\% | 3.56\% |
| 2016 | 5.44\% | 4.07\% | 5.57\% | 3.90\% | 5.43\% | 4.25\% | 5.53\% | 4.40\% | 5.14\% | 3.07\% | 5.52\% | 3.59\% |
| 2017 | 5.19\% | 3.89\% | 5.31\% | 3.72\% | 5.18\% | 4.07\% | 5.19\% | 4.12\% | 4.92\% | 2.91\% | 5.15\% | 3.51\% |

Filing Status: S=Single; MFJ=Married Filing Jointly; MFS=Married Filing Separately; HoH=Head of Household; SS=Surviving Spouse
Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year
Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of the calendar (tax) year
Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year with North Carolina reportable income
$\dagger$ Changes to the North Carolina personal income tax rate and base structure effective for tax years beginning or or after January 1, 2014:
SL 2013-316, (HB998), An Act to Simplify the NC Tax Structure and to Reduce Individual and Business Tax Rates (enacted July 23, 2013) replaces the multi-tiered bracket system (utilized tax rates of 6\%, $\mathbf{7 \%}$, and $7.75 \%$ with breaking points delineated according to filing status and taxable income) with a flat rate structure (5.8\% for tax year 2014; $5.75 \%$ for tax years thereafter); the 2015 Appropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January $\mathbf{1 ,} 2017$.
The Act increases the North Carolina standard deduction amount for all filing statuses, limits allowable itemized deductions, eliminates the personal exemption allowance provision, increases the allowable child tax credit amount from $\$ 100$ to $\$ 125$ per qualifying child for certain taxpayers, and either eliminates or allows to sunset many of the other tax credits applicable to the personal income tax.
Source: annual individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from D-400 forms for tax years 2005-2017 processed within the DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

## $\longrightarrow$ Overall NCTI ETR

-•••• • NCTI ETR-Part-

-     - $\bullet$ NCTI ETR-Nonresident

| 6.6. |
| :--- |
|  |

The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of $\mathbf{6 \%}$, 7\%, and $7.75 \%$ with
breaking points delineated according to filing status and taxable income) with a flat rate structure.

$\dagger$ The Tax Simplification and Reduction Act of 2013 replaces the personal income tax multi-tiered bracket system (utilized tax rates of $6 \%, 7 \%$, and $7.75 \%$ with
breaking points delineated according to filing status and taxable income) with a flat rate structure.




EXHIBIT 1.1. TAX YEAR 2017 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL
[ALL RETURNS]

| Federal Adjusted Gross Income | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { Total } \end{gathered}$ | Net <br> Tax <br> Liability $\dagger$ [\$] | $\begin{gathered} \% \\ \text { of } \\ \text { Total } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| Non-Positive AGI | 67,820 | 1.44\% | 6,932,551 | 0.06\% |
| \$ 1- 3,999 | 204,143 | 4.35\% | 471,754 | 0.00\% |
| 4,000- 9,999 | 399,911 | 8.52\% | 2,836,075 | 0.03\% |
| 10,000-14,999 | 370,819 | 7.90\% | 40,915,610 | 0.37\% |
| 15,000-19,999 | 341,550 | 7.27\% | 85,413,740 | 0.76\% |
| 20,000-24,999 | 311,998 | 6.64\% | 143,349,139 | 1.28\% |
| 25,000-29,999 | 287,270 | 6.12\% | 196,259,778 | 1.75\% |
| 30,000-39,999 | 482,776 | 10.28\% | 492,420,203 | 4.40\% |
| 40,000-49,999 | 367,354 | 7.82\% | 529,899,404 | 4.73\% |
| 50,000-59,999 | 287,367 | 6.12\% | 521,682,511 | 4.66\% |
| 60,000-69,999 | 231,864 | 4.94\% | 502,194,495 | 4.49\% |
| 70,000-74,999 | 100,263 | 2.13\% | 246,723,234 | 2.20\% |
| 75,000-79,999 | 92,781 | 1.98\% | 246,122,966 | 2.20\% |
| 80,000-89,999 | 164,781 | 3.51\% | 486,069,094 | 4.34\% |
| 90,000-99,999 | 140,960 | 3.00\% | 472,890,428 | 4.22\% |
| 100,000-149,999 | 412,501 | 8.78\% | 1,869,873,327 | 16.70\% |
| 150,000-199,999 | 167,020 | 3.56\% | 1,115,256,044 | 9.96\% |
| 200,000-499,999 | 194,250 | 4.14\% | 2,104,637,914 | 18.80\% |
| 500,000-999,999 | 38,829 | 0.83\% | 781,701,657 | 6.98\% |
| $1,000,000$ or more | 32,026 | 0.68\% | 1,349,577,263 | 12.05\% |
| TOTAL | 4,696,283 | 100.00\% | 11,195,227,186 | 100.00\% |

$\dagger$ Net tax liability reflects application of tax credits
Source: 2017 individual income tax extract


TABLE QA. TAX YEAR 2017 INDIVIDUAL INCOME TAX: INCOME AND TAX LIABILITY BY FAGI QUINTILES [ALL RETURNS]

|  | All Returns |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Quintile | FAGI <br> Range in 2017 <br> [\$] | Total <br> FAGI $\dagger$ <br> [\$] | Total <br> FAGI <br> Share <br> [\%] | Average FAGI [\$] | Total Net Tax Liability [\$] | Total <br> Net Tax <br> Liability <br> Share <br> $[\%]$ <br> $\%$ | Average Net Tax Liability [\$] | Effective <br> Tax <br> Rate <br> $[\%]$ <br> $\%$ | ReturnCountwithNet Tax Liability <br> $=\$ 0$ |
| Lowest 20\% | Below \$13,650 | (8,811,253,373) | -1.79\% | $(9,381)$ | 35,836,632 | 0.32\% | 38 | -0.41\% | 720,411 |
| Second 20\% | \$13,650-\$28,120 | 19,285,104,402 | 3.92\% | 20,533 | 361,112,119 | 3.23\% | 384 | 1.87\% | 181,377 |
| Middle 20\% | \$28,121-\$49,506 | 35,496,281,470 | 7.22\% | 37,791 | 1,075,562,823 | 9.61\% | 1,145 | 3.03\% | 51,808 |
| Fourth 20\% | \$49,507-\$93,102 | 64,251,680,363 | 13.06\% | 68,406 | 2,177,722,006 | 19.45\% | 2,319 | 3.39\% | 53,562 |
| Next 15\% | \$93,103-\$215,199 | 93,938,822,132 | 19.10\% | 133,352 | 3,555,031,526 | 31.75\% | 5,047 | 3.78\% | 28,341 |
| Next 4\% | \$215,200-\$703,555 | 63,972,703,945 | 13.01\% | 340,548 | 2,301,193,448 | 20.56\% | 12,250 | 3.60\% | 11,598 |
| Top 1\% | above \$703,555 | 223,706,018,381 | 45.48\% | 4,763,452 | 1,688,768,632 | 15.08\% | 35,960 | 0.75\% | 7,542 |
| Total |  | 491,839,357,319 | 100.00\% | 104,729 | 11,195,227,186 | 100.00\% | 2,384 | 2.28\% | 1,054,639 |

Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted
from tax year 2017 D-400, D-400 Sch S. and D-400TC forms processed within the DOR dynamic integrated tax system during 2018: the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
Each quintile contains $\mathbf{1 / 5}$ of the total number of TY2017 returns (approximately 939,257 returns).
Actual total return count $=\mathbf{4 , 6 9 6}, 283$
Effective tax rate=total net tax liability expressed as a percentage of Total FAGI
$\dagger$ Total FAGI in lowest quintile includes $\mathbf{8 7 1 , 4 3 4}$ returns with $\mathbf{A G I}=>\$ 1$, totaling $\mathbf{\$ 6 , 4 4 0 , 9 0 1 , 2 2 0}$
Bottom $\mathbf{4 0 \%}$ of filers by income accounted for about $\mathbf{3 . 5 \%}$ of the total net tax liability.
Top $\mathbf{4 0 \%}$ of filers by income accounted for just over $\mathbf{8 6 \%}$ of the total net tax liability.
Top $1 \%$ of filers by income accounted for $15 \%$ of the total net tax liability.

TABLE QB. TAX YEAR 2017 INDIVIDUAL INCOME TAX: INCOME AND TAX LIABILITY BY FAGI QUINTILES [RESIDENT RETURNS]

|  | Resident Returns $\dagger \dagger$ |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Quintile | FAGI Range in 2017 $[\$]$ | Total <br> FAGI $\dagger$ <br> [\$] | Total <br> FAGI <br> Share <br> [\%] | $\begin{gathered} \text { Average } \\ \text { FAGI } \\ \text { [\$] } \\ \hline \end{gathered}$ | Total <br> Net Tax <br> Liability $[\$]$ | Total <br> Net Tax <br> Liability <br> Share <br> $[\%]$ | Average <br> Net <br> Tax <br> Liability <br> $[\$]$ | Effective <br> Tax <br> Rate <br> $[\%]$ | Return Count with Net Tax Liability $=\$ 0$ |
| Lowest 20\% | Below \$13,206 | 2,273,301,083 | 0.85\% | 2,723 | 29,395,969 | 0.28\% | 35 | 1.29\% | 651,858 |
| Second 20\% | \$13,206-\$27,029 | 16,521,121,281 | 6.20\% | 19,790 | 305,690,179 | 2.95\% | 366 | 1.85\% | 174,072 |
| Middle 20\% | \$27,030-\$46,872 | 30,105,612,182 | 11.31\% | 36,060 | 931,981,735 | 8.99\% | 1,116 | 3.10\% | 40,029 |
| Fourth 20\% | \$46,873-\$87,060 | 53,650,787,618 | 20.15\% | 64,264 | 1,913,252,351 | 18.46\% | 2,292 | 3.57\% | 40,787 |
| Next 15\% | \$87,061-\$184,199 | 75,824,474,536 | 28.48\% | 121,099 | 3,101,505,893 | 29.93\% | 4,953 | 4.09\% | 15,054 |
| Next 4\% | \$184,200-\$428,120 | 42,818,125,244 | 16.08\% | 256,442 | 1,996,766,250 | 19.27\% | 11,959 | 4.66\% | 931 |
| Top 1\% | above \$428,120 | 45,071,096,786 | 16.93\% | 1,079,754 | 2,083,560,852 | 20.11\% | 49,915 | 4.62\% | 241 |
| Total |  | 266,264,518,730 | 100.00\% | 63,787 | 10,362,153,229 | 100.00\% | 248,243 | 3.89\% | 922,972 |

$\dagger \dagger$ Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year. Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S. and D-400TC forms processed within the DOR dynamic integrated tax system during 2018: the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
Each quintile contains $\mathbf{1 / 5}$ of the total number of TY2017 resident returns (approximately 834,855).
Actual total resident return count=4,174,276
Effective tax rate=total net tax liability expressed as a percentage of Total FAGI
$\dagger$ Total FAGI in lowest quintile includes 777,041 returns with $\mathbf{A G I}=>\$ 1$, totaling $\mathbf{\$ 5 , 5 5 0 , 0 2 3 , 0 3 1}$
Bottom $\mathbf{4 0 \%}$ of resident filers by income accounted for about $3 \%$ of the resident-attributed total net tax liability.
Top $\mathbf{4 0 \%}$ of resident filers by income accounted for just under $\mathbf{8 8 \%}$ of the resident-attributed total net tax liability.
Top $\mathbf{1 \%}$ of resident filers by income accounted for $\mathbf{2 0 \%}$ of the resident-attributed total net tax liability.

 tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit Q. 2 Tax Year 2017 Individual Income Tax [All Returns]: Count of D-400 Returns by Residency Status by Income Quintile


[^5] tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit Q. 3 Tax Year 2017 Individual Income Tax [All Returns]: Net Tax Liability [NTL] by Residency Status by Income Quintile


[^6] tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error
all RETURNS


| Tncome Level | Hed | \|s] | Iff | [\%] | [s] | [\%] | Ifl | [\%] | [s] | \% | [\#1 | [\%] | ( | \% | If | [\%] | [3] | \% | [\#] | [\%] | [1 | \% | [\#] | \% |  | \% |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. BY SIZE OF NC TAXABLE INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Incomd | 947,259 |  | 409 | 56.5\% |  |  | 244,679 | 25.8\% |  |  | 16,4 | 1.7\% |  |  | 150,6 |  |  |  | 821,643 | 86.7\% |  |  | 125, |  |  |  |
| 1- 2,000 | 233,732 | ,77,972 | 17 | 55.2\% | 6,319,664 | 68.9\% | 50,989 | 21.8\% | 908 | 23.3\% | 4,055 | 1.7\% | 191,849 | 2.1\% | ,71 | 21.3\% | 24,551 | 5.7\% | , 19 | 70.1\% | 89, | 67.4 | 9,813 | 29.9\% | 2,988,014 |  |
| 2,001-4,000 | 189,047 | 24,234,005 | 104,018 | 55.0\% | 16,299,500 | 67.3\% | ,344 | 20.8\% | 5,254,718 | 21.7\% | 3,30 | 1.8\% | 506,460 | 2.1\% | 42,376 | 22.4\% | 2,173,327 | \% | 151,723 | 80.3\% | 18,601,979 | 76.8\% | 37,32 | 19.7 | 632,026 | 23.2\% |
| 4,001- 6,000 | 168,358 | 3,572 | 90,592 | 53.8\% | 23,685,818 | 63.0\% | , 040 | 21.4\% | 8,086,460 | 21.5\% | 94 | 1.8\% | 787,933 | 2.1\% | 38,632 | 22.9\% | 5,011,850 | 13.3\% | 141,346 | 84.0\% | 30,622,176 | 81.5\% | 27,01 | 16.0\% | 6,949,885 | 18.5\% |
| 6,001-10,000 | 299,536 | 113,835,049 | 155,640 | 52.0\% | 66,014,212 | 58.0\% | 6,679 | 22.3\% | 24,830,424 | 21.8\% | 6,130 | 2.0\% | 2,548,535 | 2.2\% | 71,087 | 23.7\% | 20,441,878 | 18.0\% | 260,540 | 87.0\% | 97,680,102 | 85.8\% | 38,996 | 13.0\% | 16,154,947 | 14.2\% |
| 10,001-10,625 | 43,478 | 22,034,738 | ,920 | 50.4\% | 12,139,681 | 55.1\% | ,029 | 23.1\% | 4,950,514 | 22.5\% | 1,031 | 2.4\% | 554,127 | 2.5\% | 10,498 | 24.1\% | 4,390,416 | 19.9\% | 326 | 88.2\% | 19,238,870 | 87.3\% | ,152 | 11.8\% | 2,795,868 | 12.7\% |
| 10,626-12,750 | 14 |  | 2,466 | 50.1 | 45,679,704 | 54.3\% | 33,814 | 23.4 | 19,122,366 | 22.7\% | 12 | 2.3\% | 2,036,887 | 2.4\% | 35,110 | 24.3\% | 17,243,991 | 20.5 | 128,855 | 89 | 74,308,308 | 88. | 15,847 | 11.0\% | ,774, | 11.6\% |
| 12,751-15,000 | 146,464 | 102,336,735 | ,927 | 49.1\% | ,861,280 | 52.6 | 35,219 | 24.0 | ,95 | 23.4 | 3,747 | 2.6\% | 2,752,837 | 2.7\% | 35,5 | 24.3\% | 21,772,573 | 21.3\% | 131,647 | 89. | 91,422,572 | 89 | 14,817 | 10.1\% | 10,914,163 | 10. |
| 15,001-17,000 | 121,770 |  | 59,237 | 48.6\% | 51,222,306 | 51.6\% | 30,143 | 24.8\% | 23,958,065 | 24. | 3,250 | \%\% | 2,757,513 | 2.8\% | 29,1 | 23.9 | 21,234,894 | 21 | 7 | 90.3\% | 9,073,480 | 89.8\% | 11,853 | 9.7\% | 10,099,298 | 10.2\% |
| 001-20,000 |  |  |  | 48.4\% |  | 50.7\% |  | 25.9\% |  | 25.2\% | 5,099 | \% | 33 | 3.1\% | 38,926 | 22.7\% | 34,346,492 | 21.0\% | 155,576 | 90.7\% | 147,998,463 | 90.4\% | 15,893 | 9.3\% | 15,703,893 | 9.6\% |
| 001-21,250 |  |  | 2,647 | 48.4\% | 36,408,624 | 50.4\% | 18,270 | 27.1\% | 19,067,202 | 26.4\% | 2,057 | 1\% | 2,255,152 | 3.1\% | 14,418 | 21.4\% | 14,579,344 | 20.2 | 61,487 | 91.2\% | 6,783,578 | 91.0\% | 5,905 | 8.8\% | 6,526,744 | 9.0\% |
| 21,251-25,000 | 7,16 | 226,154,336 | 90,506 | 48.4\% | 112,992,696 | 50.0\% | 53,581 | 28.6\% | 390, | 28.0\% | 6,063 | 3.2\% | 7,456,048 | 3.3\% | 37,015 | 19.8\% | 42,315, | 18.7\% | 1,2 | 91.5\% | 6,351, | 91.2\% | 15,965 | 8.5 | 19,803,039 | 8.8\% |
| 25,001-30,000 | 220,279 | 318,620,249 | 6,213 | 48.2\% | 157,504,260 | 49.4\% | 8,311 | 31.0\% | ,255,5 | 0.5\% | 7,904 | 3.6\% | 11,602,493 | 3.6\% | ,85 | 17.2\% | 52,257,955 | 16.4\% | 202,05 | 91.7\% | 291,707,2 | 91.6 | 8,22 | 8.3 | 26,912, | 8.4\% |
| 30,001-40,000 | 350,216 | 644,420,937 | 59,15 | 45.4\% | 297,769,086 | 46.2\% | 6,847 | 36.2\% | 231,767,78 | 36.0\% | 13,679 | 3.9\% | 25,362,766 | 3.9\% | 50,533 | 14.4\% | 89,521,304 | 13.9\% | 322,67 | 92.1\% | 22,792,2 | 92.0 | 7,53 | 7.9 | 51,628, | 8.0\% |
| 40,001-50,00 | 261,669 | 621,376,698 | 3,9 | 39.7\% | 249,836,412 | 40.2\% | 118,871 | 5.4\% | 280,740,152 | 45.2\% | 9,6 | 3.7\% | 23,070,815 | 3.7\% | 29,277 | 11.2\% | 67,729,318 | 10.9\% | 241,76 | 92.4\% | 3,133,3 | 92.2 | 19,903 | 7.6\% | 48,2 | 7.8\% |
| 50,001-60,000 | 197,885 | 575,416,991 | 64,860 | 32.8\% | 0,1 | 33.0 | 109,344 | 55.3\% | 7,111,342 | 55. | 6,063 | 3.1\% | 17,76 | 3.1 | 17, | 8.9\% | 50,391,698 | 8.8 | 183,722 | 92. | 20 | 92. | 14,163 | 7.2 | 42,1 | 7.3\% |
| 60,001-75,000 | 22 | 793,456,740 | 56,678 | 25.4 | 202,568,112 | 25.5 | 14 | 65.5\% | 9,544,644 | 65. | 5,219 | 2.3\% | 18,637,996 | 2.3\% | 14,8 | 6.7\% | 52, | 6.6\% | 7,974 | 93.4 | 39,796,751 | 93.2 | 14,743 | 6.6 | 3,6 | 6.8\% |
| 75,001-80 | 60,260 |  | 12,575 | 20 | 34 | 21.0 | 43,322 | 71.9\% | 177,855,689 | 71. | 1,212 | \% | 4,988,664 | 2.0 | 3,151 | 5.2\% | 13,0 | 5.3\% | 56,451 | 93. | 31,931,704 | 93.5\% | 3,809 | 6.3 | 6,0 | 6.5\% |
| -10 | 186,698 | 893,621,229 | 32,721 | 17 | 155 | 17 | 142,854 | 76.5\% | 685,343,852 | 76.7\% | 3,113 | 1.7\% | 14, | 1.7\% | 8,010 | 4.3\% | 38, | 4.3\% | 175,435 | 94.0\% | 838,844,199 | 93.9\% | 11,263 | 6.0\% | 54,777,030 | 6.1\% |
| 100,001-120,000 | 121,481 | 712,018,03 | 17,081 | 14.1\% | 99,551,223 | 14.0\% | 98,358 | 81.0\% | 577,235,368 | 81.1\% | 1,612 | \% | 9,340,968 | 1.3\% | ,430 | 3.6\% | 25,890,478 | 3.6\% | 114,319 | 94.1\% | 669,225,968 | 94.0\% | 7,162 | 5.9\% | 2,792,06 |  |
| 120,001-160,000 | 137,732 | 1,015,206,466 | 15,938 | 11.6\% | 115,973,515 | 1.4\% | 116,399 | 84.5\% | 859,689,226 | 84.7\% | 1,397 | \%\% | 10,116,603 | 1.0\% |  | 2.9\% | 29,427,122 | 2.9\% | 129,657 | 94.1\% | 4,796,200 | 94.0 |  | 5.9\% |  |  |
| 160,001-200,000 | 70,718 | 672,465,036 | 873 | 9.7\% | 64,522,038 | 9.6\% | 61,496 | 87.0\% | 585,76,76 | 87.1\% | 603 | 0.9\% | 5,668,228 | 0.8\% |  | 2.5\% | 16,538,05 | 2.5\% | 6,696 | 94.3\% | 633,476,478 | 94.2 |  | 5.7 | , | .8\% |
| 200,001 or more | 146,256 | 3,746,038,407 | 13,213 | 9.0\% | 345,013,703 | 9.2\% | 128,658 | 88.0\% | 3,284,585,792 | 87.7\% | 1,282 | 0.9\% | 41,013,342 | 1.1\% | 3,103 | 2.1\% | 75,425,570 | 2.0\% | 137,343 | 93.9\% | 3,455,896,229 | 92.3 | 8,91 | 6.1\% | 290,142,178 | .7\% |
| TOTAL | ,696,283 | 1,195 | , 35,610 |  | , 37.928 |  | 1,823,610 |  | 2,934,730 | , | 10,393 | 2.3\% | 20,21,454 | . | 2, |  | 695,144,273 |  | 4,174,276 |  |  |  | 522,007 |  |  |  |
| FAGI Level | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 67,820 | 6,932,5 | 37,076 | 左 | 1,566,0 | 源 | 22,34 | 32.9 | 5,163,839 | 74.5\% | 2,811 | 4.1\% | 131,772 | 1.9\% | 5,587 | 8.2\% | , | 1.0 | 7,822 | 85.3\% | ,416,664 | 92.6 | ,9, | 4.7 | , | .4\% |
| 1-3,999 | 204,14 | 471,75 | 173,654 | 85.1\% | 73,6 | $36.8{ }^{\circ}$ | 6,04 | \% | 220,424 | 46.7\% | 2,94 | 1.4\% | 4,115 | 13.6\% | 11,49 | 5.6\% | 3,5 | 2.9 | 191,180 | 93.7\% | 410,032 | 86.9 | 12,963 | 6.3 | 61,722 | 3.1 |
| 4,000- 9,999 | 399,911 | 2,836,075 | 305,871 | 76.5\% | 2,374,918 | 83.7\% | 3,316 | 8.3\% | 240,0 | 8.5\% | 6,220 | 1.6\% | 191,906 | 6.8\% | 54,5 | 13.6\% | 29,18 | 1.0\% | 368,421 | 92.1\% | 2,494,761 | 88.0 | 31,490 | 7.9 | 341,314 | 2.0 |
| 10,000-14,999 | 370,81 | ,915,61 | 227,148 | 61 | 39,120,443 | 95.6\% | 42,967 | 11.6\% | 258,964 | 0.6\% | 6,2 | 1.7\% | 1,374,183 | 3.4\% | 94,455 | 25.5\% | 162,020 | 0.4 | 342,213 | 92.3\% | 38,627,261 | 94.4 | 28,606 | 7.7 | 2,288,349 |  |
| 15,000-19,99 | 341,55 | 85,41, | 182,825 | 53 | 74,859,722 | 87.6\% | 52,657 | 15.4\% | 1,241,080 | 1.5\% | 7,041 | 2.1\% | 2,720,791 | 3.2\% | 99,027 | 29.0\% | 6,592,147 |  | 314,192 | 92.0 | 80,810,699 | 94. | 27,35 | 8.0 | 4,603,041 | 5.4 |
| 20,000-24,999 | 311,998 | 43,349,13 | 159,798 | 51 | 103,864,103 | 72.5\% | 57,095 | 18.3 | 8,583,192 | 6.0 | 8,068 | 2.6\% | 4,968,39 | 3.5\% | 87,037 | 27.9\% | 25,933,447 | 18.1\% | 286,324 | 91.8 | 136,149,485 | 95. | 25,67 | 8.2 | 7,199,654 |  |
| 25,000-29,999 | 287,270 | 96,259,778 | 139,926 | 48.7\% | 124,023,809 | 63.2\% | 59,289 | 20.6\% | 20,029,033 | 10.2\% | 8,668 | .0\% | 7,452,491 | 3.8\% | 79,387 | 27.6\% | 44,754,445 | 22.8\% | 263,500 | 91.7 | 186,793,548 | 95.2 | 23,77 | 8.3 | 9,466,230 | 4.8\% |
| 30,000-39,999 | 482,776 | 2,420,20 | 229,788 | \% | 283,045,076 | 57.5\% | 121,180 | 25.1\% | 79,064,203 | \% | 16,787 | \% | 20,500,623 | 2\% | 115,021 | .8\% | 109,810,301 | 22 | 2,042 | 91.6 | 469,092,91 | 95.3 | 40,73 | 8.4\% | 3,327, | 4.7\% |
| 40,000-4, | 367,354 | 529,899,404 | 167,312 | 5\% | 277,684,228 | 52.4\% | 119,952 | 2.7\% | 131,593,281 | 4.8\% | 14,516 | \%\% | 24,569,838 | 4.6\% | 65,574 | $17.9 \%$ | 96,052,057 | 18.1\% | 33,21 | 90.7 | 503,216,71 | 95.0\% | 34,13 | 9.3\% | 26,68 | 5.0\% |
| 50,000-59,999 | 287,367 | 1,682,51 | 117,513 | 40.9\% | 238,349,533 | 45.7\% | 120,660 | 42.0\% | 185,245,259 | 35.5\% | 10,396 | 3.6\% | 22,329,736 | 4.3 | 38,798 | 13.5\% | 75,757,983 | 14.5 | 258,28 | 89.9 | 493,764,275 | 94.6 | 29,08 | 10.1 | 27,918, | 5.4\% |
| 60,000-69,99 | 231,86 | 2,194,49 | 340 | 34.2\% | 188,481,519 | 37.5\% | 122,468 | 52.8\% | 240,325,932 | 47.9\% | 6,573 | 2.8\% | 16,678,195 | 3.3\% | 23,483 | 10.1\% | 56,708,848 | 11.3\% | 206,569 | 89.1\% | 473,900,937 | 94.4 | 25,29 | 10.9 | 28,293,55 | 5.6\% |
| 70,000-74,999 | 100,263 | 46,723, | 28,968 | 28.9\% | 77,460,131 | 31.4\% | 60,519 | 60.4\% | 139,013,749 | 56.3\% | 2,424 | 2.4\% | 6,894,340 | 2.8 | 8,35 | 8.3\% | 23,355,014 | 9.5\% | 88,867 | 88.6 | 232,815,986 | 94.4 | 11,39 | 11.4 | 13,907,248 | 5.6\% |
| 75,000-79,99 | 92,78 | 246,122,96 | 24,010 | 25.9\% | 68,913,496 | 28.0\% | 60,189 | 64.9\% | 151,309,461 | 61.5\% | 1,985 | 2.1\% | 6,079,684 | 2.5\% | 6,59 | 7.1\% | 19,820,325 | 8.1\% | 81,933 | 88.3 | 231,967,727 | 94.2 | 10,8 | 11.7 | 14,155,239 | 5.8\% |
| 80,000-89,99 | 164,7 | 486,06 | 6,797 | 22.3\% | 116,286,930 | 23.9 | 115,464 | 0.1\% | 327,324,720 | 67.3 | 3,1 | 1.9 | 10,453,576 | 2.2 | 9,3 | 5.7\% | 32,003,868 | 6.6\% | 145,214 | 88.1 | 457,898,666 | 94.2 | 19,56 | 11.9 | 28,170,428 | 5.8\% |
| 90,000-99,99 | 140,96 | 472,890,42 | 25,638 | 18.2\% | 91,016,712 | 19.2 | 106,783 | 75.8\% | 348,818,387 | 73.8\% | 2,166 | 1.5\% | 8,208,131 | 1.7\% | 6,373 | 4.5\% | 24,847,198 | 5.3 | 123,715 | 87.8 | 445,460,503 | 94.2 | 17,245 | 12.2 | 27,429,925 | 5.8\% |
| 100,000-149, | 412,501 | 1,869,873,32 | 56,33 | 13.7\% | 254,856,743 | 13.6 | 337,773 | 81.9 | 1,524,901,009 | 81.6 | 4,984 | 1.2 | 23,106,541 | 1.2 | 13,410 | 3.3 | 67,009,034 | 3.6 | 356,03 | 86.3 | 1,755,436,106 | 93.9 | 56,46 | 13.7 | 114,437,221 | 6.1\% |
| 150,000-1 | 167,020 | 1,115,256,04 | 17,496 | 10.5 | 111,403,666 | 10.0\% | 144,118 | 86.3 | 966,237,314 | 86.6\% | 1,432 | 0.9\% | 9,091,234 | 0.8 | 3,97 | 2.4 | 28,523,83 | $2.6{ }^{\circ}$ | 137,61 | 82. | 1,038,373,950 | 93.1 | 29,41 | 17.6 | 76,882,09 | 6.9\% |
| 200,000-499,99 | 194,250 | 2,104,637,914 | 18,423 | 5\% | 182,874,571 | 8.7\% | 170,256 | 8.6 | 1,862,428,776 | .5\% | 1,663 | 0.9\% | 16,041,187 | 0.8\% | 3,90 | 2.0\% | 43,293,38 | $2.1{ }^{\circ}$ | 145,478 | 74 | 1,951,269,447 | 92. | 48,77 | 25.1 | 153,368,46 | 7.3\% |
| 500,000-999,999 | 38,829 | 781,701,657 | 3,911 | 10.1\% | 65,696,476 | 8.4\% | 33,740 | 86.9\% | 694,384,301 | 8.8\% | 424 | 1.1\% | 5,907,427 | 0.8\% | 75 | 1.9 | 15,713,453 | $2.0{ }^{\circ}$ | 22,11 | 56.9 | 719,839,91 | 92.1\% | 16,71 | 43.1 | 61,861,73 | 7.9\% |
| 1,000,000 or mor | 32,026 | 1,349,577,263 | 3,782 | 11.8\% | 135,876,944 | 10.1\% | 26,791 | 83.7\% | 1,166,551,740 | 86.4\% | 827 | 2.6\% | 22,455,287 | 1.7\% | 626 | 2.0\% | 24,693,292 | 1.8\% | 9,549 | 29.8\% | 1,137,413,633 | 84.3\% | 22,477 | 70.2\% | 212,163,630 | 15.7\% |
| TAL | 4,696,283 | 11,195,227,186 | ,035,610 |  | 2,437,928,728 | 21.8\% | ,823,6 |  | 7,852,93 | 70.1\% | 109 | 23 | 209,21 |  | 727,728 |  | ,14 |  | 4,174,2 |  | 362, | 92.6\% | 522,007 | 11.1\% | 833,073,957 | 7.4 |

## †Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017 $\dagger$ Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar (tax) year 2017

$\dagger \dagger \dagger$ Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year 2017 with North Carolina reportable income
 tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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, 2019.

 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 A5.1 Tax Year 2017 NC Resident Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level [Average per return derived by dividing the total number of resident returns filed into the net tax liability value for the respective residency status, deduction type, and FAGI group]
Chart A provides average per return net tax liability for NC resident returns with average net tax liability greater than $\mathbf{\$ 1 0 , 0 0 0}$
Chart B provides average per return net tax liability for NC resident returns with average net tax liability less than $\$ 10,000$


tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
 [Average per return derived by dividing the number of taxable resident returns filed into the net tax liability value for the respective residency status, deduction type, and FAGI group] Chart A provides average per return net tax liability for NC resident taxable returns with average net tax liability greater than $\mathbf{\$ 1 0 , 0 0 0}$ Chart B provides average per return net tax liability for NC resident taxable returns with average net tax liability less than $\$ 10,000$


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

## Exhibit A5.3 Tax Year 2017 All Returns: Consumer Use Tax Reported On D-400 Returns By Deduction Type By FAGI Leve



Exhibit F1. Tax Year 2017 All Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level Balance Due Return: the sum of computed net tax liability and consumer use tax exceeds prepayments of tax $\dagger$ at time of filing Overpayment Return: prepayments of tax $\dagger$ exceed the sum of computed net tax liability and consumer use tax at time of filing
$\$ 0$ Balance Return: the sum of computed net tax liability and consumer use tax is offset by prepayments of tax $\dagger$ at time of filing

 udit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

Exhibit F2. Tax Year 2017 Resident Returns: Distribution of Number of Returns Filed By Final Payment Status By FAGI Level
Balance Due Return: the sum of computed net tax liability and consumer use tax exceeds prepayments of tax $\dagger$ at time of filing
Overpayment Return: prepayments of tax $\dagger$ exceed the sum of computed net tax liability and consumer use tax at time of filing
$\$ 0$ Balance Return: the sum of computed net tax liability and consumer use tax is offset by prepayments of tax $\dagger$ at time of filing


[^7]Exhibit A6. Tax Year 2017All Returns: Distribution of Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns By FAGI Level


Exhibit A7. Tax Year 2017 All Returns: Distribution of Number of Taxable and Nontaxable Returns Filed By FAGI Level


Exhibit A8. Tax Year 2017 All Returns: Distribution of Number of Standard Deduction and Itemized Deduction Returns Filed By FAGI Level



[^8]
## ax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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
Net Tax=Computed net tax liability (after application of tax credits) plus consumer use 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 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; the 2017 Appropriations Act reduces the tax rate to $\mathbf{5 . 2 5} \%$ effective for taxable years beginning on or after January 1, 2019.
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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750 ;$ and $\mathrm{HH}=\$ 14,000$.
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.
The
$\dagger \dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit 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
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, 2019.
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$\dagger$ †basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathbf{S}=\$ 8,750$; MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$
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
 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.
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
Proration (taxable percentage) 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: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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 credit
LL 2013-316, (HB998) An Act to Simplify the NC Tax Structure and to Reduce Individual and Bus
(enacted July 23, 2013) establishes a personal income tax flat rate of $5.75 \%$ applicable 年 NC taxable income effective for taxable
beginning on or after January 1, 2019 .
\#in calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deduction
Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.
$\#$ 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 $\mathbf{\$ 2 0 , 0 0 0}$ ), repayment of claim of right income, charitable contributions as allowe 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.
The 662,739 count of TY2017 returns claiming itemized deductions includes 21,991 returns that reported a value of $\$ 0$ on the line designated for the N.C. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger \dagger$ 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
Proration (taxable percentage) 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.

## Exhibit A9.1 Tax Year 2017 All Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level

 [Average per return derived by dividing the number of returns filed into the net tax liability value for the respective deduction type and FAGI group]Chart A provides average per return net tax liability for returns with average net tax liability greater than $\$ \mathbf{5 , 0 0 0}$
Chart B provides average per return net tax liability for returns with average net tax liability less than $\$ 5,000$


Exhibit A9.2 Tax Year 2017 All Taxable Returns: Average Per Return Net Tax Liability (NTL) for Standard Deduction and Itemized Deduction Returns Filed By FAGI Level
[Average per return derived by dividing the number of taxable returns filed into the net tax liability value for the respective deduction type and FAGI group]
Chart A provides average per return net tax liability for taxable returns with average net tax liability greater than $\mathbf{\$ 5 , 0 0 0}$
Chart B provides average per return net tax liability for taxable returns with average net tax liability less than $\$ 5,000$


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 rapidy increases for filers with income levels of up to approximately $\mathbf{\$ 4 0} \mathbf{-} \mathbf{5 0 0 K}$ 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 taxable percentage 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 $\mathbf{5 . 4 9 9 \%}$ statutory 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



Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

 tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
Basic standard deduction allowances applicable for taxable year 2017 vary according to filing status: $\mathrm{S}=\mathbf{\$ 8 , 7 5 0} ; \mathbf{M F J} / \mathbf{S S}=\$ 17,500 ; \mathbf{M F S}=\$ 8,750 ;$ and $\mathbf{H H}=\$ 14,000$.
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 $\$ \mathbf{2 0 , 0 0 0}$ ),




Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dyna
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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.
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use 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
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; the 2017 Appropriations Act
on or after January 1, 2019.
HIn calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deduction
Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathbf{M F J} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.
Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathbf{S}=\$ 8,750 ;$ MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.
$\dagger \dagger$ Claiming itemized deductions on the federal return 1040 Sch A is a prerequisite for claiming itemized deductions on the $\mathbf{N C D} \mathbf{D}-400$ 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.
Itemized deductions claimed=values reported on the form D-400 Sch S by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5.(a)(2).
Proration (taxable percentage) 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.
The $\mathbf{1 1 3 , 9 0 7}$ count of TY2017 returns claiming itemized deductions includes $\mathbf{1 4 , 8 1 9}$ returns that reported a value of $\$ 0$ on the line designated for the $\mathbf{N} . \mathrm{C}$. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible to claim the standard deduction.
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.
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

|  | Aggregate <br> Number of <br> Returns Filed <br> [ $\$ 0$ Tax Liability] |  | $\begin{gathered} \text { D-400 Filing } \\ \text { Financial Statistics } \\ \hline \text { Overpayment } \\ \hline \end{gathered}$ |  | Federal AGI [includes returns with deficit] [\$] | $\begin{array}{\|c} \text { Aver- } \\ \text { age } \\ \text { Federal } \\ \text { AGI } \\ \text { Value } \\ {[\$]} \\ \hline \end{array}$ | Modifications <br> to <br> Federal <br> AGI: |  | $\begin{aligned} & \text { Standard Deduction } \dagger \dagger \dagger \dagger: \\ & {[\S \text { 105-153.5.(a)(1)] }} \end{aligned}$ |  |  |  | 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 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{array}{c\|} \hline \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \\ \text { with } \\ \text { si Tax } \\ \text { Liability } \\ \hline \end{array}$ | $\begin{gathered} \hline \text { as a } \\ \% \\ \text { of All } \\ \text { SD } \\ \text { Re-- } \\ \text { turns } \\ {[\%]} \\ \hline \end{gathered}$ |  |  |  |  | Deduction Amount [\$] | $\begin{array}{\|c\|} \hline \text { Aver- } \\ \text { age } \\ \text { SD } \\ \text { Value } \\ \hline \text { [S] } \\ \hline \end{array}$ | Resident Returns $\dagger$ |  |  |  | Part-Year Resident Returns $\dagger \dagger /$Nonresident Returns $\dagger \dagger \dagger$ |  |  |  |
|  |  | Std Ded |  |  |  |  |  |  |  |  | ${ }^{\text {[Net Tax* }}$ | [before residency proration] [\$] |  |  |  |  |  | Returns Filed |  | Gross Tax Liability |  | Returns Filed |  | Gross Tax Liability |  |
|  | $\left.\left\lvert\, \begin{array}{\|c} \text { [Com- } \\ \text { bined } \\ \text { biling } \\ \text { Ftatuses } \end{array}\right.\right]$ | as a \% of $\$ 0$ Tax Returns [\%] |  |  |  |  |  | payments] <br> Amount <br> [\$] |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \end{gathered}$ |  | $\begin{gathered} \text { Deductions } \\ {[\$]} \\ \hline \end{gathered}$ |  | $\begin{gathered} \hline \begin{array}{c} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { [\#] } \end{array} \\ \hline \end{gathered}$ |  | \% of <br> Bracket <br> Total <br> [\%] | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | \% of <br> Bracket <br> Total <br> $[\%]$ | $\begin{array}{c}\text { Number } \\ \text { of } \\ \text { Returns } \\ \text { [\#] }\end{array}$ | $\begin{array}{\|c\|} \hline \text { \% of } \\ \text { Bracket } \\ \text { Total } \\ \text { [\%] } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \text { Amount } \\ {[\$]} \end{array}$ | \% of Bracket Total [\%] |
| FAGILevel |  |  |  |  |  |  |  |  |  | B. BY | OF F |  | ERAL ADJ | STED G1 |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 67,190\| | 4.6 | 10,323 | 11,315,946 | (3,056,101,063) | (70,427) | 60,933,085 | 114,071,463 | 43,394 | 99.2\% | 520,618,000 | 11,997 | (3,329,857,441) | (2,005,048,872) | 60.2\% | ,714 | 3,638 | 91.3\% | 5,714 | 100.0\% | 3,756 | 8.7\% |  |  |
| 1-3,999 | 202,793 | 98.0\% | 108,788 | 6,621,992 | 440,016,448 | 2,214 | 5,561,587 | 9,482,409 | 198,769 | 99.9\% | 1,930,962,250 | 9,715 | (1,494,866,624) | $(1,460,691,409)$ | 97.7\% | 430 | 186,754 | 94.0\% | 430 | 100.0\% | 12,015 | 6.0\% |  |  |
| 4,000-9,999 | 341,702 | 97.7\% | 247,884 | 29,989,544 | 2,241,121,384 | 6,715 | 5,272,788 | 38,773,132 | 333,743 | 85.5\% | 3,478,907,250 | 10,424 | $(1,271,286,210)$ | $(1,232,877,663)$ | 97.0\% | 158,498 | 308,006 | 92.3\% | 153,873 | 97.1\% | 25,737 | 7.7\% | ,625 | 2.9\% |
| 10,000-14,999 | 154,684 | 95.3\% | 96,656 | 21,882,113 | 1,848,838,977 | 12,536 | 2,747,588 | 109,174,103 | 147,484 | 41.2\% | 2,121,836,500 | 14,387 | (379,424,038) | (379,389,961) | 100.0\% | 1,424,523 | 137,762 | 93.4\% | 1,383,133 | 97.1\% | 9,722 | 6.6\% | 41,390 | 2.9\% |
| 15,000-19,999 | 96,435 | 93.7\% | 60,804 | 20,221,092 | 1,526,052,684 | 16,887 | 1,411,726 | 163,155,341 | 90,370 | 27.5\% | 1,346,990,750 | 14,905 | 17,318,319 | $(2,945,583)$ | -17.0\% | 6,944,850 | 83,341 | 92.2\% | 6,768,268 | 97.5\% | 7,029 | 7.8\% | 176,582 | 2.5\% |
| 20,000-24,999 | 28,032 | 82.9\% | 11,275 | 4,893,139 | 514,498,792 | 22,132 | 1,691,259 | 192,187,339 | 23,247 | 7.8\% | 330,940,750 | 14,236 | $(6,938,038)$ | $(42,324,816)$ | 610.0\% | 3,006,005 | 19,264 | 82.9\% | 2,904,322 | 96.6\% | 3,98 | 17.1\% | 101,683 | 3.4\% |
| 25,000-29,999 | 16,900 | 76.7\% | 4,241 | 1,723,975 | 354,928,328 | 27,391 | 1,171,098 | 212,264,945 | 12,958 | 4.7\% | 169,723,750 | 13,098 | $(25,889,269)$ | $(67,029,040)$ | 258.9\% | 1,092,359 | 9,938 | 76.7\% | 1,062,126 | 97.2\% | 3,020 | 23.3\% | 30,23 | 2.8\% |
| 30,000-39,999 | 26,090 | 75.9\% | 6,571 | 2,721,295 | 688,296,207 | 34,773 | 1,944,667 | 442,959,782 | 19,794 | 4.4\% | 264,059,250 | 13,340 | (16,778,158) | (106,216,739) | 633.1\% | 1,991,423 | 15,140 | 76.5\% | 1,960,556 | 98.5\% | 4,65 | 23.5\% | 30,86 | 1.5\% |
| 40,000-49,999 | 20,726 | 74.2\% | 5,354 | 2,416,210 | 688,981,059 | 44,783 | 1,645,085 | 446,228,847 | 15,385 | 4.6\% | 210,061,250 | 13,654 | 34,336,047 | $(66,648,895)$ | -194.1\% | 2,089,403 | 11,745 | 76.3\% | 2,041,446 | 97.7\% | 3,640 | 23.7\% | 47,957 | 2.3\% |
| 50,000-59,999 | 17,395 | 71.6\% | 4,540 | 2,288,320 | 681,993,371 | 54,787 | 1,716,561 | 432,878,846 | 12,448 | 5.0\% | 173,078,500 | 13,904 | 77,752,586 | $(34,324,097)$ | -44.1\% | 2,702,281 | 9,353 | 75.1\% | 2,655,419 | 98.3\% | 3,0 | 24.9\% | 46,862 | 1.7\% |
| 60,000-69,999 | 13,998 | .6\% | 3,607 | 1,971,395 | 621,774,084 | 64,768 | 1,642,365 | 382,823,154 | 9,600 | 4.9\% | 140,616,000 | 14,648 | 99,977,295 | (13,066,672) | -13.1\% | 2,665,110 | 7,051 | 73.4\% | 2,612,031 | 98.0\% | 2,5 | 26.6 | 53,07 | 2.0\% |
| 70,000-74,999 | 5,554 | 67.4\% | 1,472 | 872,054 | 271,384,569 | 72,466 | 920,378 | 161,374,307 | 3,745 | 4.4\% | 57,295,000 | 15,299 | 53,635,640 | $(4,010,706)$ | -7.5\% | 1,070,573 | 2,614 | 69.8\% | 1,043,356 | 97.5\% | 1,13 | 30.2\% | 27,21 | 2.5\% |
| 75,000-79,999 | ,925 | 66.8\% | 1,253 | 765,122 | 255,026,833 | 77,469 | 533,752 | 144,676,864 | 3,292 | 4.3\% | 51,292,500 | 15,581 | 59,591,221 | $(411,254)$ | -0.7\% | 1,049,280 | 2,20 | 67.0\% | 1,023,182 | 97.5\% | 1,08 | 33.0\% | 26,09 | 2.5\% |
| 80,000-89,999 | 8,459 | 66.3\% | 2,087 | 1,444,629 | 475,318,076 | 84,757 | 1,691,560 | 264,753,468 | 5,608 | 4.1\% | 89,234,250 | 15,912 | 123,021,918 | 1,545,501 | 1.3\% | 1,957,387 | 3,644 | 65.0\% | 1,912,538 | 97.7\% | 1,964 | 35.0\% | 44,849 | 2.3\% |
| 90,000-99,999 | 6,733 | 64.9\% | 1,649 | 1,286,216 | 414,338,293 | 94,793 | 1,725,391 | 217,328,280 | 4,371 | 3.8\% | 71,036,000 | 16,252 | 127,699,404 | 4,767,391 | 3.7\% | 1,622,221 | 2,643 | 60.5\% | 1,574,927 | 97.1\% | 1,728 | 39.5\% | 47,294 | 2.9\% |
| 100,000-149,999 | 16,379 | 58.0\% | 3,126 | 3,036,029 | 1,129,686,030 | 118,914 | 6,181,293 | 461,484,062 | 9,500 | 3.1\% | 154,999,250 | 16,316 | 519,384,011 | 37,900,767 | 7.3\% | 4,378,087 | 4,433 | 46.7\% | 4,254,920 | 97.2\% | 5,067 | 53.3\% | 123,167 | 2.8\% |
| 150,000-199,999 | 6,328 | 46.1\% | 647 | 1,086,605 | 498,919,478 | 171,097 | 4,370,276 | 76,750,866 | 2,916 | 2.9\% | 47,204,500 | 16,188 | 379,334,388 | 31,719,345 | 8.4\% | 1,937,965 | 541 | 18.6\% | 1,881,263 | 97.1\% | 2,375 | 81.4\% | 56,702 | 2.9\% |
| 200,000-499,999 | 10,582 | 29.9\% | 691 | 1,468,369 | 913,745,069 | 288,521 | 16,771,488 | 56,141,809 | 3,167 | 4.0\% | 51,434,250 | 16,241 | 822,940,498 | 52,393,140 | 6.4\% | 2,943,993 | 272 | 8.6\% | 2,761,967 | 93.8\% | 2,895 | 91.4\% | 182,026 | 6.2\% |
| 500,000 or more | 9,734 | 9.7\% | 246 | 849,374 | 1,191,467,345 | 1,266,171 | 27,475,328 | 27,635,725 | 941 | 8.9\% | 14,952,000 | 15,889 | 1,176,354,948 | 49,304,058 | 4.2\% | 2,713,133 | 41 | 4.4\% | 2,293,240 | 84.5\% | 900 | 95.6\% | 419,893 | 15.5\% |
| TOTAL | 1,054,639 | 89.2\% | 571,214 | 116,853,420 | 11,700,285,964 | 12,437 | 445,407,275 | 3,954,144,742 | 940,732 | 23.3\% | 11,225,242,000 | 11,932 | (3,033,693,503) | (5,237,355,505) | 172.6\% | 39,753,235\| | 844,384 | 89.8\% | 38,292,711 | 96.3\% | 96,348 | 10.2\% | 1,460,524 | 3.7\% |

$\dagger$ Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017.
$\dagger \dagger \dagger$ Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year 2017 with North Carolina reportable income.
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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 $\mathbf{\$ 0}$ after application of tax credits.
Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
Gross tax liability=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 1,2017 ; the 2017 Appropriations Act reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger \dagger \dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.
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.
Proration (taxable percentage) 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.

| Income Level | Aggregate Number of Returns Filed [\$0 Tax Liability] |  | $\begin{gathered} \text { D-400 Filing } \\ \text { Financial Statistics } \\ \hline \text { Overpayment } \\ \hline \end{gathered}$ |  | Federal <br> AGI <br> [includes returns with deficit] [\$] | Aver- <br> age <br> Federal <br> AGI <br> Value <br> [\$] | Modifications <br> to <br> Federal <br> AGI: |  | Itemized Deductions $\dagger_{\dagger}^{\dagger} \dagger \dagger$ : [§§ 105-153.5.(a)(2)] |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  |  | Com-putedTax Lia-bility[beforeapplica-tion ofcrediss][s] | RESIDENCY STATUS |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number <br> of <br> Returns <br> Filed <br> with <br> So Tax <br> Liability | $\begin{array}{\|c} \hline \text { as a } \\ \% \\ \text { of All } \\ \text { ID } \\ \text { Re- } \\ \text { turns } \\ {[\%]} \\ \hline \end{array}$ |  |  |  |  | Deduction Amount [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { ID } \\ \text { Value } \\ \text { [\$] } \end{gathered}$ | Resident Returns $\dagger$ |  |  |  | Part-Year Resident Returns $\dagger \dagger /$ Nonresident Returnsiti† |  |  |  |
|  |  | Itd Ded |  |  |  |  |  |  |  |  | ${ }^{\text {[ }}$ Net Tax* | [before residency proration] [\$] |  |  |  | [after residency proration] <br> [\$] |  <br> Effec- <br> tive <br> Pro- <br> ration <br> Factor <br> [\%] | Returns Filed |  | Gross Tax** |  | Returns Filed |  | Gross Tax** |  |
|  | [Combined Filing Statuses | as a \% of $\$ 0$ Tax Returns [\%] |  |  |  |  | $\begin{gathered} \begin{array}{c} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \end{array} \end{gathered}$ | $\underset{\text { payments] }}{<\text { Pre- }}$ Amount [\$] |  |  | Additions <br> [\$] |  | $\begin{gathered} \text { Deductions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { [\#] } \end{gathered}$ | \% of <br> Bracket <br> Total <br> [\%] |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\%$ of <br> Bracket <br> Total <br> \%\%] | $\begin{array}{\|c\|} \hline \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { [\#] } \\ \hline \end{array}$ | $\begin{array}{\|c\|} \hline \% \text { of } \\ \text { Bracket } \\ \text { Total } \\ \text { I\%] } \\ \hline \end{array}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \hline \text { \% of } \\ \text { Bracket } \\ \text { Total } \\ {[\%]} \end{gathered}$ |
| FAGI Level |  |  |  |  |  |  |  |  |  | B. BYS | OF | Ral adj | TED GR | NCOME |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 67,190\| | 35.4\% | 4,769 | 19,022,642 | ,643,530,022) | (489,306) | 714,093,310 | 384,780,457 | 23,796 | 98.9\% | 246,651,961 | 10,365 | (11,560,869,130) | (1,622,250,808) | 14.0\% | 62,351 | 17,665 | 74.2\% | 62,073 | 99.6\% | 6,131 | 25.8\% | 278 | 0.4\% |
| 1-3,999 | 202,793 | 2.0\% | 1,131 | 603,127 | 7,437,876 | 1,848 | 2,622,585 | 3,920,826 | 4,024 | 77.8\% | 67,392,713 | 16,748 | $(61,253,078)$ | $(59,406,756)$ | 97.0\% | 346 | 3,559 | 88.4\% | 346 | 100.0\% | 46 | 11.6\% |  | 0.0\% |
| 4,000-9,999 | 341,702 | 2.3\% | 3,242 | 1,367,155 | 57,798,506 | ,262 | 1,835,512 | 8,585,124 | ,959 | 83.3\% | 143,954,419 | 18,087 | $(92,905,525)$ | (88,727,532) | 95.5\% | ,083 | 7,439 | 93.5\% | 789 | 72.9\% | 52 | 6.5\% | 94 | 27.1\% |
| 10,000-14,999 | 154,684 | 4.7\% | 3,229 | 1,693,196 | 89,500,950 | 12,431 | 1,381,234 | 16,646,243 | 7,200 | 57.9\% | 155,145,162 | 21,548 | $(80,909,221)$ | (78,419,571) | 96.9\% | 6,275 | 6,704 | 93.1\% | 6,128 | 97.7\% | 496 | 6.9\% | 147 | 2.3\% |
| 15,000-19,999 | 96,435 | 6.3\% | 2,822 | 1,777,004 | 105,653,713 | 17,420 | 1,563,181 | 30,811,511 | 6,065 | 45.6\% | 145,741,354 | 24,030 | $(69,335,971)$ | $(67,510,940)$ | 97.4\% | 17,953 | 5,575 | 91.9\% | 17,494 | 97.4\% | 490 | 8.1\% | 459 | 2.6\% |
| 20,000-24,999 | 28,032 | 17.1\% | 2,235 | 1,621,355 | 107,226,667 | 22,409 | 2,370,614 | 41,945,152 | 4,785 | 34.8\% | 120,948,849 | 25,277 | (53,296,720) | $(53,913,855)$ | 101.2\% | 27,655 | 4,379 | 91.5\% | 25,297 | 91.5\% | 406 | 8.5\% | 2,358 | 8.5\% |
| 25,000-29,999 | 16,900 | 23.3\% | 1,763 | 1,272,105 | 108,280,663 | 27,468 | 1,463,178 | 52,459,566 | 3,942 | 27.3\% | 103,793,930 | 26,330 | $(46,509,655)$ | (47,407,140) | 101.9\% | 35,224 | 3,531 | 89.6\% | 32,432 | 92.1\% | 411 | 10.4\% | 2,792 | 7.9\% |
| 30,000-39,999 | 26,090 | 24.1\% | 2,646 | 2,062,583 | 218,996,598 | 34,783 | 2,255,960 | 126,887,649 | 6,296 | 19.8\% | 177,808,320 | 28,241 | (83,493,411) | $(87,624,357)$ | 104.9\% | 88,919 | 5,609 | 89.1\% | 87,886 | 98.8\% | 687 | 10.9\% | 1,033 | 1.2\% |
| 40,000-49,999 | 20,726 | 25.8\% | 2,177 | 1,650,662 | 239,591,158 | 44,85 | 2,022,707 | 157,612,084 | 5,341 | 15.4\% | 154,646,470 | 28,955 | $(70,644,689)$ | (79,255,234) | 112.2\% | 108,567 | 4,655 | 87.2\% | 107,343 | 98. | 686 | 12.8\% | 1,22 | 1.1\% |
| 50,000-59,999 | 17,395 | 28.4\% | 2,093 | 1,612,808 | 272,142,866 | 55,012 | 2,041,054 | 185,807,488 | 4,947 | 13.5\% | 143,335,980 | 28,974 | $(54,959,548)$ | (70,325,256) | 128.0\% | 132,961 | 4,226 | 85.4 | 117,82 | 88. | 721 | 14.6\% | 15,14 | 11.4\% |
| 60,000-69,999 | 13,998 | 31.4\% | 1,885 | 1,630,026 | 284,982,291 | 64,798 | 3,619,357 | 187,298,627 | 4,398 | 12.6\% | 136,009,359 | 30,925 | $(34,706,338)$ | (59,200,806) | 170.6\% | 259,291 | 3,615 | 82.2\% | 249,321 | 96.2 | 783 | 17.8\% | 9,970 | 3.8\% |
| 70,000-74,999 | 5,554 | 32.6\% | 796 | 718,505 | 131,071,298 | 72,455 | 4,771,189 | 83,569,314 | 1,809 | 11.2\% | 59,471,469 | 32,875 | $(7,198,296)$ | $(23,508,353)$ | 326.6\% | 123,201 | 1,453 | 80.3\% | 121,282 | 98.4 | 356 | 19.7\% | 1,91 | 1.6\% |
| 75,000-79,999 | 925 | 33.2\% | 700 | 638,166 | 126,542,889 | 77,491 | 1,129,693 | 80,051,026 | ,633 | 10.5\% | 54,296,970 | 33,250 | $(6,675,414)$ | (20,834,270) | 312.1\% | 155, | 1,265 | 77.5\% | 145,89 | 93.9\% | 368 | 22.5\% | 9,45 | 6.1\% |
| 80,000-89,999 | 8,459 | 33.7\% | 1,223 | 1,172,989 | 242,001,471 | 84,883 | 2,373,638 | 147,636,832 | 2,851 | 9.7\% | 97,603,853 | 34,235 | (865,576) | $(35,630,748)$ | 4116.4\% | 295,507 | 2,134 | 74.9\% | 277,243 | 93.8\% | 717 | 25.1\% | 18,26 | 6.2\% |
| 90,000-99,999 | 6,733 | 35.1\% | 988 | 961,164 | 223,851,294 | 94,772 | 2,707,142 | 129,975,264 | 2,362 | 8.8\% | 80,245,014 | 33,973 | 16,338,158 | (24,978,480) | -152.9\% | 289,861 | 1,639 | 69.4\% | 274,274 | 94.6 | 723 | 30.6\% | 15,58 | 5.4\% |
| 100,000-149,999 | 16,379 | 42.0\% | 2,694 | 3,410,725 | 830,620,863 | 120,747 | 13,107,021 | 390,367,895 | 6,879 | 6.6\% | 238,828,524 | 34,718 | 214,531,465 | (48,967,088) | -22.8\% | 1,340,301 | 3,718 | 54.0\% | 1,271,423 | 94.9\% | 3,161 | 46.0\% | 68,878 | 5.1\% |
| 150,000-199,999 | 6,328 | 53.9\% | 907 | 1,900,165 | 589,895,512 | 172,888 | 12,222,291 | 125,209,766 | 3,412 | 5.3\% | 115,064,504 | 33,723 | 361,843,533 | 6,772,784 | 1.9\% | 1,270,855 | 805 | 23.6\% | 1,209,352 | 95.2\% | 2,607 | 76.4\% | 61,503 | 4.8\% |
| 200,000-499,999 | 10,582 | 70.1\% | 1,643 | 4,219,208 | 2,331,607,181 | 314,445 | 77,084,592 | 150,692,480 | 7,415 | 6.5\% | 266,312,585 | 35,915 | 1,991,686,708 | 66,870,816 | 3.4\% | 4,133,412 | 460 | 6.2\% | 3,981,077 | 96.3\% | 6,955 | 93.8\% | 152,335 | 3.7\% |
| 500,000 or more | 9,734 | 90.3\% | 3,505 | 16,309,531 | 67,175,282,084 | 7,639,632 | 858,758,175 | 1,273,603,494 | 8,793 | 14.6\% | 6,035,160,718 | 686,360 | 60,725,276,047 | 504,761,906 | 0.8\% | 28,633,968 | 157 | 1.8\% | 28,251,335 | 98.7\% | 8,636 | 98.2\% | 382,633 | 1.3\% |
| TOTAL | 1,054,639 | 10.8\% | 40,448 | 63,643,116 | 61,498,953,858 | 539,905 | 1,707,372,433 | 3,577,860,798 | 113,907 | 17.2\% | 8,542,412,154 | 74,995 | 51,086,053,33 | (1,889,555,688) | -3.7\% | 3,983,0 | 78,588 | 69.0\% | 36,238,811 | 98.0\% | 35,319 | 31.0\% | 744,268 | $2.0 \%$ |

†Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017.
$\dagger \dagger$ Part-year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar (tax) year 2017.
$\dagger \dagger \dagger$ Nonresident returns=returns filed by individuals who reportedly were legally domiciled outside of North Carolina for the entire calendar (tax) year 2017 with North Carolina reportable income.
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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
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
 ears beginning on or after January 1, 2019.
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 2017 vary according to filing status: $\mathbf{S = \$ 8 , 7 5 0}$; MFJ/SS=\$17,500; $\mathbf{M F S}=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.
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

o claim the standard deduction.
Proration (taxable percentage) 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.




$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
 reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\mathbf{\$ 8 , 7 5 0} ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750 ;$ and $\mathrm{HH}=\$ 14,000$.

 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.
 which the taxpayer is ineligible to claim the standard deduction.
Effective tax rate
$\dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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
 rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
${ }^{\dagger}+$ 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.
Claicining itemized deductions on the applicable for tax year 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.
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
aderal 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.
$\dagger \dagger$ 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
Proration (taxable percentage) factors applicable to part-year and nonresident individ

[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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 12015; the 2015 Apropriations Act reduces the tax rate to $5.499 \%$ effective for taxable years beginning on or after January 1,2017 ; the 2017 Appropriations Act

$\dagger$ 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 2017 vary according to filing status: $\mathbf{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750 ;$ and $\mathrm{HH}=\$ 14,000$.
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.
 the taxpayer is ineligible to claim the standard deduction
Effective tax rate for FACI basis=Net Tax as a \% of Fomputed NC Net Taxable Income [after residency proration] for returns with positive taxable income
Proration (taxable percentage) 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.
$[\mathbf{D}]=$ Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dyna
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
tax system during 2018; the extract is a composite database consisting of information reflecting var
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

 the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
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 sallowed 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.
 eturns include returns for which the taxpayer is ineligible to claim the standard deduction.
[after residency proration] for returns with positive taxable incom

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

| Income Level | Aggre- <br> gate <br> Number <br> of <br> Returns <br> Filed <br> [MFJ/ <br> SS] | D-400 Filing Financial Statistics: Balance Tax Due/Overpayment |  |  |  | Federal <br> $\underset{\text { Aincludes }}{\text { AGI }}$ returns with deficit] [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { Federal } \\ \text { AGI } \\ \text { Value } \\ {[\$]} \\ \hline \end{gathered}$ | Modifications <br> to <br> Federal <br> AGI: |  | Standard Deduction $\dagger$ ¢: |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  |  | NCTI <br> as <br> a <br> $\%$ <br> of <br> Federal <br> AGI <br> [\%] | Computed <br> Gross <br> Tax <br> Liability <br> $[\$]$ | $\begin{gathered} \text { Total } \\ \text { Credits } \\ \text { Taken } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Net } \\ \text { Tax } \\ \text { Liability } \\ \text { [after } \\ \text { application } \\ \text { of credits] } \\ \text { [\$] } \\ \hline \end{gathered}$ | Aver- <br> age <br> Net Tax <br> Per Return <br> [All MFJ/ <br> SSSDD <br> Returns] <br> [\$] | Effective Tax Rate ${ }^{\dagger} \dagger \dagger$ [\%] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | ance Tax Due |  | Overpayment |  |  |  |  |  |  | of All |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\begin{array}{\|c} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \end{array}$ | payments] Amount [\$] | $\begin{array}{c}\text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed }\end{array}$ | payments] <br> Amount <br> [\$] |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { eductió } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \end{gathered}$ | $\qquad$ | $\begin{gathered} \text { Deduction } \\ \text { Amount } \\ {[\$ 17,500]} \\ {[\$]} \end{gathered}$ | $\begin{array}{\|c} \text { SD/ID } \\ \text { Value } \\ \text { Amount } \\ \text { [\%] } \end{array}$ | [before residency proration] [\$] | [after residency proration] [\$] | $\xrightarrow{\text { Pro- }}$ <br> Factor <br> [\%] |  |  |  |  |  |  |
| NCTILevel |  | A. BY SIZE OF NC TAXABLE INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Income | 244,679 | 545 | 29,874 | 93,842 | 40,933,653 | 4,6 | 23,994 | 62 | 2,514,265,338 | 194,233 | 79.4\% | 3,399,077,500 | 38.4\% | (944,219,560) | (2,51 | 266 | -20.3\% |  |  |  |  |  |
| 1-2,000 | 50,98 | 14,480 | 577,861 | 22,165 | 8,508,769 | 2,3 | 60,385 | 19,102,479 | 230,738,113 | 39,114 | 76.7\% | 684,495,000 | 49.1\% | 1,465,770,994 | 36,918,513 | 2.5\% | 62.1\% | 2,030,050 | 38,224 | 826 | 40.70 | 4.31 |
| 2,001-4,000 |  | 10,574 | 1,242,327 | 20,217 | 8,632,207 | 1,724,914,336 | 53,722 | 11,733,092 | 180,194,643 | 32,108 | 81.6\% | 561,890,000 | 56.6\% | 994,562,785 | 5,726,165 | 9.6\% | 57. | 835 | , 27 | ,112,808 | 28.0 | 4.30 |
| 4,001-6,000 |  |  |  | 19,911 | 27,425 | 1,439,839,037 |  | 9,145,093 | 168,278,363 | 271 | 84.0\% | 529, | 58.5\% | 750,963,267 | 51,364,485 | 20.2\% | 52.2\% | ,323,357 | 1,764,899 | 6,558,458 | 216.66 | 4.33\% |
| 6,001-10,000 |  | 017 |  | 38,810 | 703 | 05,760 | 45,630 | 15,165,715 | 5,736,751 | 537 | 86.3\% | 1,006,897,500 | 5.6\% | 1,297,937,224 | 9,153,3 | 35.4\% | 49.4\% | 5,248,912 | , 96,5 | 20,952,367 | 364.15 | 4.56\% |
| 10,001-12,750 | 43,84, | 11,832 | 38,5 | 26,179 | 12,657,072 | 1,784,441,643 | 46,701 | 8,570,448 | 227,547,898 | 8,210 | 87.2\% | 668,6 | 62.9\% | 896,789,193 | 434,395,142 | 48.4 | 50.3\% | 3,887,24 | 3,240,428 | 20,646,81 | 540 | 4.7 |
| 12,751-15,000 | 35,21 | 9,333 | 3,640,368 | ,549 | 10,494,928 | 1,455,164,435 | 46,892 | 7,355,807 | 192,237,625 | 31,032 | 88.1\% | 543,060,000 | 69.6\% | 727,222,617 | 430,567,165 | 59.2 | 50.0\% | 23,676,78 | 2,823,99 | 20,852,78 | 671. | 4.8 |
| 15,001-17,000 | 30,14 | 7,924 | 3,360,989 | 18,481 | 9,051,015 | 1,305,513,605 | 49,215 | 329 | 170,355,558 | 527 | 88.0\% | 464,222,500 | 62.6\% | 676,936,876 | 4,408,372 | 62.7\% | 51.9\% | 3,3 | 2,4 | 20,866,637 | 786.62 | 4.92\% |
| 17,001-20,000 |  | ,917 | 5,358,416 | ,189 | 20,926 | 9,2 | 51,444 | 812 | 575 | ,251 | 88.3\% | 6,8 | $5.6 \%$ | 1,074,450,376 | 789 | 7.6 | 53.2\% | ,912,4 | 723,00 | 6,189,400 | 922.0 | 4.99\% |
| 20,001-21,250 | 18,27 | 888 | , 43,381 | ,267 | ,519,551 | 850,154,606 | ,40 | 3,426,156 | 111,609,268 | 16,223 | 88.8\% | 283,902,50 | 69.1\% | 458,068,994 | 334,640,375 | 73.1 | 53.9\% | 18,401,93 | 1,591,712 | 16,810,22 | 1,036.2 | . 202 |
| 21,251-25,000 | 53,58 | 15,124 | 7,465,453 | 32,281 | 15,336,885 | 2,677,672,246 | 56,274 | 10,845,6 | 334,485 | 47,583 | 88.8 | 832,702,5 | 68.2\% | 1,521,329,611 | 1,099,158,778 | 72.2 | 56.8\% | 0,442,83 | 4,465,742 | 55,977,0 | 1,176.4 | 5.09\% |
| 25,001-30,000 | 68,31 | 19,972 | 10,345,202 | 40,574 | 19,186,513 | 12,4 | 59,404 | 15,643,150 | 454,769,605 | ,812 | 89.0\% | 1,064,210, | 57.6 | 2,109,152,035 | 1,670,961,759 | 79.2\% | 58.4\% | 91,886,15 | 5,660,960 | 86,225, | 1,417 | 5.16\% |
| 01- |  | ,620 | 21,838,322 | 72,506 | 33,847,574 | 7,383,750,627 | 65,537 | 34,785,865 | 850,720,765 | 112 | 88.8\% | 1,9 | 70.2\% | 4,596,160,727 | 3,934,4 | 85.6\% | 62.2\% | 216,354,670 | 11,141,855 | 205,212,815 | 1,821.43 | 5.22\% |
| 40,001-50,000 |  | 311 | 2,361,179 | ,762 | ,62,88 | 7,766,009,1 | 584 | 26,543,746 | 688,784,695 | 105,539 | 88.8\% | 1,846,932,500 | $73.4 \%$ | 5,256,835,740 | 4,739,140,800 | 90.2\% | 67.7\% | 260,605,442 | 11,816,75 | 248,788,68 | 2,357.3 | 5.25\% |
| 50,001-60,000 | 109,34 | 37,076 | 22,269,851 | 58,876 | 921,043 | 7,902,479,059 | 81,970 | 28,113,843 | 543,887,781 | 96,407 | 88.2\% | 1,687,122,50 | 75.1\% | 5,699,582,621 | 5,295,820,390 | 92.9 | 72.1 | 291,217,195 | 12,044,490 | 279,172,70 | 2,895 | 5.27 |
| $60,001-75,000$ | 145,92 | 50,204 | 31,896,510 | 76,192 | 33,596,030 | 11,767,379,830 | 92,651 | 46,396,950 | 603,108,275 | 127,008 | 87.0\% | 2,222,640,00 | 75.3\% | 8,988,028,505 | 8,543,828,599 | 95.1 | 76.4 | 469,825,10 | 18,342,590 | 451,482,515 | 3,554. | 5.28\% |
| 75,001-80,000 |  | 14,905 | 9,956,189 | 21,990 | 9,960,001 | 3,767, | 101,664 | 11,252,422 | 157,2 | 37,057 | 85.5\% | 648,497,500 | 74.3\% | 2,972,8 | 2,8 | 96.6\% | 78.9\% | 157 | 5,972,4 | 151,900,2 | 4,099.10 | 5.29\% |
| 80,001-100,000 | 142,85 | 54,907 | 39,148,977 | 63,128 | 736,217 | 3,423,783,2 | 113,236 | 54,122,903 | 11,063,596 | 118,547 | 83.0\% | 2,074,5 | 0.3\% | 10,932,270,019 | 10,588,368,794 | 96.9\% | 81.4 | 82,254,2 | 14,564,0 | 567,690,20 | 4,788.74 | 5.36\% |
| 100,001-120,000 |  | 36,120 | 30,515,824 | 39,40 | ,852 | 10,090,693,2 | 2,9 | 43,326,683 | 01,888,771 | 7,8 | 77.2\% | 1,328,110, | 63.4 | 8,504,021,160 | 8,289,665,786 | 97.5\% | 84.3 | 455,848,75 | 11,356,45 | 444,492,29 | 5,856.9 | 5.36\% |
| 120,001-160,000 |  |  | 43,085,006 | 40,155 | 24,996,128 | 12,872,5 | 16 | 68,732,86 | 33,006,212 | 79,853 | 68.6\% | 1,397,42 | 54.8 | 11,210,853,852 | 10,964,031,932 | 97.8\% | 87.1 | 602,912,112 | 15,548,551 | 587,363,56 | 7,355.5 | 5.36\% |
| ,00 |  | 18,136 | 27,634,178 | 17,339 | 14,579,444 | 7,192, | 201,827 | 980 | 171,017,859 | 35,638 | 58.0\% | 623,66 | 41.9\% | 6,469,016,083 | 6,331,202,023 | 97.9\% | 89.9\% | 348,152,65 | 9,684,89 | 338,467, | 9,497 | 5.35\% |
| 200,001 or more | 128,658 | 24,438 | 98,875,546 | 21,918 | 56,140,181 | 17,535,629,512 | 376,261 | 453,644,330 | 402,015,685 | 46,605 | 36.2\% | 815,587,500 | 10.7\% | 16,771,670,657 | 16,280,283,168 | 97.1\% | 95.6\% | 895,252,854 | 49,250,966 | 846,001,888 | 18,152.60 | 5.20\% |
| Total | 823,610 | 119 | 392,389,633 | 349,740 | 448,11 | 126,219,456,718 | 87,16 | 1,260,450,910 | 9,707,643,662 | [,448,113 | 99.4\% | 25,341,977,500 | 51.8\% | 92,430,286,466 | 81,188, | 87 |  | 4,602,707,633 | ,293 | ,411,3 | 3,046.2 |  |
| FAGI Level |  |  |  |  |  |  |  |  | B. BY SIZE OF | FEDERAL | LadJUS | TED GROSS IN | COME |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI |  | ${ }^{33}$ | 373,931 | 4,83 |  | (2,171,444,440) | (43,605) | 352,286,163 | 86,266,698 | 15,121 | 67.7\% | 264,617,500 | 62.2\% | (2,170,042,475) | (1,108,8 | 51.1\% | 99.9\% | 452 | 193 | 515,25 | 6.3 | 0.12\% |
| 1-3,999 |  | 83 |  | 4,758 |  | 91 | 1,937 | 7,127,214 | , 37 | 5,139 | 94.3\% | 64, | 92.2\% | (234,124,632) | (228,869,321) | 97.8\% | -798.3\% | [D] |  | 46,45 | 9.6 | 0.50\% |
| 4,000- $\quad 9,999$ |  | 145 |  | 16,187 |  | 28.32 | 7,263 | 7,441,208 | 75 | 37 | 94.4\% | 550,147,500 | 92.2\% | 325,133,595) | (316,913,076) | 97.5\% | -142.4\% | [D] | [D] | 166,20 | 5.29 | . $0.07 \%$ |
| 10,000-1 | 42,96 | 217 | 99,249 | 24,765 | 7,636,065 | 15,76 | 12,644 | 6,817,713 | 3,723,089 | 40,790 | 94.9\% | 3,82 | 93.1\% | (214,962,419) | (209,023,233) | 97.2\% | -41.7\% | 176,097 | 18,375 | 157,72 | 3.87 | 0.03\% |
| 15,000-19,999 | 52,65 | ,93 | 424,799 | 33,252 | 13,856,978 | 877,146,672 | 17,5 | 9,079,434 | 56,730,338 | 50,025 | 95.0\% | 85,437, | 3.2 | (45,941,732) | (45,534,298) | $99.1 \%$ | -5.2\% | 1,711,137 | 595,921 | 1,115,216 | 22. | 0.13\% |
| 20,000-24,999 |  | 11,912 | 2,047,048 | 36,762 | 17,481,463 | 1,214,800,170 | 22,528 | 1,463,26 | 105,048,240 | 53,9 | 94.4\% |  | 92.6 | 177,545,456 | 167,678,935 | 94.4 | 14.6\% | 12,224,129 | 3,927,989 | 8,296,14 | 153.8 | 0.68\% |
| 25,000-29,999 |  |  | 867 | 37,868 | 498,732 |  | 519 | ,608,137 | 144,652,795 | 55,634 | 93.8\% | 973,59, | 1.8\% | 423,343,160 | 398,446,354 | 94.1\% | 27.7 | 4,762,903 | 5,330,252 | 9,432,65 | 349.2 | .27\% |
| 30,000-39,999 | 121,18 | ,996 | 912,295 | ,519 | ,999,755 | , $58,498,215$ | ,986 | ,103,841 | 387,782,347 | 113,146 | 93.4\% | 1,980,055,000 | 0.9\% | 1,615,764,710 | 1,514,046,683 | 93.7\% | $40.8{ }^{\circ}$ | 88,252,28 | 12,014,846 | 76,237,436 | 73. | . 93 |
| 40,000-49,999 | 119,93 | 33,409 | 15,311,232 | 19 | 32,985 | 4,999,490,2 | 44,961 | 25,103,932 | 493,042,142 | 111,195 | 92.7\% | 1,945,912, | 9.9 | 2,585,639,579 | 2,409,256,077 | 3.2 | 51.7 | 136,216,94 | 10,524,996 | 125,691,94 | 1,130.3 | 2.51\% |
| 50,000-59,999 | 120,6 | 36,50 | 17,726,417 | 70,247 | 30,738,79 | 6,093,042,781 | 55,034 | 24,277,114 | 625,237,221 | 110,715 | 91.8\% | 1,937,512,50 | 8.7 | 3,554,570,174 | 3,313,851,678 | 93.2\% | 58.3\% | 185,449,26 | 10,544,310 | 174,904,953 | 1,579.7 | 2.87\% |
| 60,000-69,999 |  | 仿 | 9,151,174 | ,121 | , 31,365 | , | 962 | 退,513,87 | 751,816,896 | 111,268 | 90.9\% | 1,947,190,000 | 87.4\% | 4,555,741,887 | 4,246,653,516 |  | 63.0\% | 236,189,48 | 11,489,918 | 224,699,57 | 2,019.4 | 3.11\% |
| 70,000-74,999 |  | 19,476 |  | 33,514 |  | , | ,492 | 130,394 | 399,278,491 | 54,583 | 90.2\% | 955,202,500 |  | 2,614,499,571 | 2,436,577,631 | 3.2\% | 66.1\% | 135,077,48 | 5,867,28 | 129,210,20 | 2,367.2 | .27\% |
| 75,000-79,999 | 60,1 | 19,598 | 10,560,99 | 32,703 | 13,920,883 | 4,174,899,973 | 77,487 | 14,881,484 | 419,480,286 | 53,879 | 89.5\% | 942,882,500 | 85.5 | 2,827,418,671 | 2,628,775,943 | 3.0 | 67.7 | 145,512,358 | 6,013,759 | 139,498,59 | 2,589.1 | 3.34\% |
| 80,000-89,999 | 115,46 | 15 | 21,310,636 | 842 | 25,988,180 | 8,647,895,511 | 84,932 | 26,771,516 | 877,675,723 | 101,821 | 88.2\% | 1,781,867,500 | 83.8 | 6,015,123,804 | 5,598,309,416 | 3.1 | 69.6 | 309,584,272 | 12,115,340 | 297,468,932 | 2,921.4 | 3.4 |
| 0,000-99,999 |  | 35,702 | 1,754,591 | 54,024 | 3,831,368 | 8,740,613,599 | 94,910 | 29,842,199 | 861,289,647 | 92,094 | 86.2\% | 1,611,645,000 | 81.3\% | 6,297,521,151 | 5,837,149,899 | 92.7\% | 72.0\% | 322,269,652 | 12,127,650 | 310,142,00 | 3,367.6 | 3.55 |
| 0,000-149,999 | , | 121,931 | ,3882 | 137,943 | ,966, | 8,015,526,192 | 12, | 128,565,806 | 2,615,271,492 | 265,813 | 78.7\% | 4,651,727,500 | 71.9\% | 24,877,093,006 | 22,864,806,252 | 91.9\% | 77.7\% | 1,259,545,603 | 29,366,484 | 1,230,179,119 | 4,627.9 | 3.84\% |
| 150,000-199,999 | ,11 | ,672 | ,228,190 | 75 | 30,783,552 | 15,661,717,597 | 170,860 | 89,581,632 | 899,883,269 | 91,664 | 63.6\% | 1,604,120,000 | 53.9\% | 13,247,295,960 | 11,815,302,255 | 89.2\% | 84.6\% | 649,898,042 | 16,522,788 | 633,375,254 | 6,909.7 | 4.04\% |
| 200,000-499,999 | 17 | 35,787 | 78,711,927 | 33,085 | 44,171,786 | 19,426,819,279 | 272,401 | 220,473,489 | 718,209,572 | 71,317 | 41.9\% | 1,248,047,500 | 29.4\% | 17,681,035,696 | 14,738,145,065 | 83.4\% | 91.0\% | 810,495,395 | 28,983,190 | 781,512,205 | 10,958.2 | 4.02\% |
| 500,000-999,999 |  | 2,748 | 19,603,607 | 3,126 | 13,325,420 | 4,176,340,947 | 663,649 | 115,075,550 | 102,599,369 | 6,293 | 18.7\% | 110,127,500 | 7.7\% | 4,078,689,628 | 2,836,056,794 | 69.5\% | 97.7\% | 155,954,759 | 10,857,571 | 145,097,188 | 23,056. | 3.47 |
| 1,000,000 | 26,791 | 798 | 18,451,331 | 1,236 | 13,427,598 | 4,914,618,207 | 2,179,432 | 117,306,661 | 123,253,503 | 2,255 | 8.4\% | 39,462,500 | 0.3\% | 4,869,208,865 | 2,292,286,955 | 47.1\% | 99.1 | 126,052,854 | 14,543,562 | 111,509,292 | 49,449.80 | 2.27 |
| TOTAL | 1,823,610 | 8,119 | 392,389,633 | 349,740 | 448,116,010 | 126,219,456,718 | 87,161 | 1,260,450,910 | , 707,643,6 | , |  | 25,341,977,50 | 51.8 | 92,430,286,466 | 81,188,108,0 | 87.8 | 73.2 | 4,602,707,6 | 191,351, | 4,411,356,3 | 3,046.2 | 3.4 |

ource: 20 2018 income tax extract. Statistical summaries are compiled from personal income tax imit and extracted rom tax year and D-4, D-400 sch S, and D-400
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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
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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 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 ; the 2017 Appropriations Act reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.
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 contribution
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.
 nclude returns for which the taxpayer is ineigible to claim the standard deduction.
$+\dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Fed Adjusted Gross Income [after residency proration] for returns with positive taxable income
ensen
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


[^9]$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
 reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger \dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ;$ MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H o H}=\$ 14,000$.

 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.
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
 include returns for which the taxpayer is ineligible to claim the standard deduction

- ffective tax
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
Sipplication of tax credis) plus cons er use 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
to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger \dagger$ In calculating NC taxable income, a taxpayer may deduct either the allowable NC standard deduction amount based on filing status or the itemized deductions
$\dagger$ Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathbf{S}=\mathbf{8 8}, 750 ;$ MFJ $/ \mathbf{S S}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750 ;$ and $\mathbf{H H}=\$ 14,000$.
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 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.
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.
$\dagger \dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Taxable Inco
$\dagger \dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a $\%$ of Federal Adjusted Gross Income
Proration (taxable percentage) 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. [D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

MARRIED FILING SEPARATELY: ITEMIZED DEDUCTIONS


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error
13-316 (HB998), An Act 5 implifi the NC Tax
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
to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019 .
Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathrm{S}=\$ \mathbf{8 , 7 5 0} ; \mathbf{M F J} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HoH}=\$ 14,000$.
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.
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.
The $\mathbf{3 0 , 6 6 0}$ count of TY2017 (married filing separately filing status) returns claiming itemized deductions includes $\mathbf{4 , 5 1 6}$ returns that reported a value of $\mathbf{\$ 0}$ on the line designated for the N.C. standard/N.C. itemized deduction: such returns .
${ }_{1 \dagger} \dagger$ Effective tax
Proration (taxable percentage) 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.
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


tax system during 2018; 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.
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

 the tax rate to $\mathbf{5 . 2 5 \%}$ effective for taxable years beginning on or after January 1, 2019.
$\dagger$ 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 2017 vary according to filing status: $\mathbf{S}=\$ 8,750$; MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H o H}=\$ 14,000$


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.
The 32,052 count of TY2017 (head of household filing status) returns claiming itemized deductions includes $\mathbf{3 , 4 0 6}$ returns that reported a value of $\$ 0$ on the line designated for the N.C. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger$ 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
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynami
tax system during 2018; 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 2018; the extract is a composite database consisting of both audited and unaudited
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use 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 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 $\mathbf{1 , 2 0 1 7 \text { ; the 2017 Appropriations Act reduces the tax rate }}$ to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019
$\dagger$ 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.
$\dagger \dagger$ Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathbf{S}=\mathbf{\$ 8}, 750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathbf{H H}=\mathbf{\$ 1 4 , 0 0 0}$.
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
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.
$\dagger \dagger$ 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
Efrective tax rate for FAGI basis=Net Tax as a or Federal Adjusted Gross income

[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of both audited and unaudite
$\dagger$ Net Tax $=$ Computed net tax liability (after application of tax credits) plus consumer use 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
 years beginning on or after January 1, 2019
$\dagger$ 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 2017 vary according to filing status: $\mathbf{S}=\$ 8,750 ;$ MFJ/SS $=\$ 17,500 ; \mathbf{M F S}=\$ 8,750 ;$ and $\mathbf{H H}=\$ 14,000$.
${ }^{4}$ 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.
The $\mathbf{3 2 , 0 5 2}$ count of TY2017 (head of household filing status) returns claiming itemized deductions includes 3,406 returns that reported a value of $\$ 0$ on the line designated for the N.C. standard/N.C. itemized deduction: such returns $\dagger$ Effective tax rate for NCTI basis=Net Tax as a \% of Computed NC Net Tarable Inc
Effective tax rate for FAGI basis=Net Tax as \% of Feral Adjusted Gross Income [after residency proration] for returns with positive taxable income
Proration (taxable percentage) factors applicable to part-year and nonresident individ

$[D]=$ Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


[^10] Number of returns filed with no tax liability=count of returns with $\$ 0$ tax liability after application of tax credits
Net Tax=Computed net tax liability (after application of tax credits) plus consumer use 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 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 ; the 2017 Appropriations Act reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
in calculating NC taxable income, a taxpayer may deduct ether the allowable NC standard deduction amount based on tiling status or the itemized deductions amount allowable tor NC tax purposes.
Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $S=\$ 8,750 ;$ MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750 ;$ and $\mathbf{H H}=\$ 14,000$.
Claiming itemized deductions on the federal return $1040 ~ S c h ~ A ~ i s ~ a ~ p r e r e q u i s i t e ~ f o r ~ c l a i m i n g ~ i t e m i z e d ~ d e d u c t i o n s ~ o n ~ t h e ~ N C ~ D-400 ~ S c h ~$
return. Allowable it

 allowed under the Code, and medical and dental expenses as allowed under the Code. NC does not allow a dedecton for state and local taxes and foreign income taxes.
aiming itemized deductions includes $\mathbf{1 4 , 6 4 0}$ returns that reported a value of $\mathbf{\$ 0} 0$ on the line designated for the N.C. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible to claim the standard deduction.
Eff
$\dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income

EXHIBIT 7.1. TAX YEAR 2017 RETURNS AND NET TAX LIABILITY BY FAGI LEVEL
[RESIDENT RETURNS]

| Federal Adjusted Gross Income | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { Returns } \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { Total } \end{gathered}$ | Net <br> Tax Liability $\dagger$ [\$] | $\begin{gathered} \text { \% } \\ \text { of } \\ \text { Total } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| Non-Positive AGI | 57,822 | 1.39\% | 6,416,664 | 0.06\% |
| \$ 1- 3,999 | 191,180 | 4.58\% | 410,032 | 0.00\% |
| 4,000- 9,999 | 368,421 | 8.83\% | 2,494,761 | 0.02\% |
| 10,000-14,999 | 342,213 | 8.20\% | 38,627,261 | 0.37\% |
| 15,000-19,999 | 314,192 | 7.53\% | 80,810,699 | 0.78\% |
| 20,000-24,999 | 286,324 | 6.86\% | 136,149,485 | 1.31\% |
| 25,000-29,999 | 263,500 | 6.31\% | 186,793,548 | 1.80\% |
| 30,000-39,999 | 442,042 | 10.59\% | 469,092,915 | 4.53\% |
| 40,000-49,999 | 333,217 | 7.98\% | 503,216,715 | 4.86\% |
| 50,000-59,999 | 258,284 | 6.19\% | 493,764,275 | 4.77\% |
| 60,000-69,999 | 206,569 | 4.95\% | 473,900,937 | 4.57\% |
| 70,000-74,999 | 88,867 | 2.13\% | 232,815,986 | 2.25\% |
| 75,000-79,999 | 81,933 | 1.96\% | 231,967,727 | 2.24\% |
| 80,000-89,999 | 145,214 | 3.48\% | 457,898,666 | 4.42\% |
| 90,000-99,999 | 123,715 | 2.96\% | 445,460,503 | 4.30\% |
| 100,000-149,999 | 356,037 | 8.53\% | 1,755,436,106 | 16.94\% |
| 150,000-199,999 | 137,606 | 3.30\% | 1,038,373,950 | 10.02\% |
| 200,000-499,999 | 145,478 | 3.49\% | 1,951,269,447 | 18.83\% |
| 500,000-999,999 | 22,113 | 0.53\% | 719,839,919 | 6.95\% |
| 1,000,000 or more | 9,549 | 0.23\% | 1,137,413,633 | 10.98\% |
| TOTAL | 4,174,276 | 100.00\% | 10,362,153,229 | 100.00\% |
| $\dagger$ Tax liability reflects application of tax credits Source: $\mathbf{2 0 1 7}$ individual income tax extract |  |  |  |  |



Exhibit Q. 4 Tax Year 2017 Individual Income Tax [Resident Returns]: Shares of Income [FAGI] and Net Tax Liability [NTL] by Income Quintile



Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2018; 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
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 tax rate to $5.499 \%$ effective for taxable years beginning on or after January $\mathbf{1}, \mathbf{2 0 1 7}$; the 2017 Appropriations Act reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
(tandard deduction amount based on filing status or the itemized deductions amount allowable for NC tax purpose
$\dagger \dagger$ Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $S=\$ 8,750 ;$ MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750 ;$ and $\mathbf{H H}=\$ 14,000$.
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
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
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

|  | Number ofReturns FiledResident [ID][CombinedFiling Statuses] |  | D-400 Filing Financial Statistics: Balance Tax Due/Overpayment |  |  |  | Federal AGI [includes returns with deficit] [\$] | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { Federal } \\ \text { AGI } \\ \text { Value } \\ \text { [s] } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Modifications } \\ \text { to } \\ \text { Federal } \\ \text { AGI: } \\ \hline \end{gathered}$ |  | Itemized Deductions $\dagger \dagger$ : [§ 105-153.5.(a)(2)] $\dagger \dagger$ |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  | $\begin{gathered} \text { NCTI } \\ \text { as } \\ \% \\ \text { of } \\ \text { Federal } \\ \text { AGI } \\ \text { [\%] } \end{gathered}$ | ComputedGrossTaxLiability$[\$]$ | $\begin{gathered} \text { Total } \\ \text { Credits } \\ \begin{array}{c} \text { Taken } \\ {[\$]} \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Net } \\ \text { Tax } \\ \text { Liability } \\ \text { [after } \\ \text { application } \\ \text { of credits] } \\ \text { [\$] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Aver- } \\ \text { age } \\ \text { Net } \\ \text { Tax } \\ \text { Per } \\ \text { Return } \\ {[\$]} \\ \hline \end{gathered}$ | Effective Tax Rate $\dagger \dagger \dagger$ [\%] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | lance Tax Due |  | Overpaym |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | $\begin{array}{c}\text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed }\end{array}$ | $\begin{gathered} {[\text { Net Tax } \dagger} \\ >\text { Pre- } \\ \text { payments }] \\ \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \\ \hline \end{gathered}$ | $\begin{gathered} \hline \text { Net Tax } \dagger \\ \text { < Pre- } \\ \text { payments] } \\ \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  | age |  |  |  |  |  |  |  |  |
|  | $\begin{array}{\|c\|} \text { Tax } \\ \text { Liability } \\ \hline \end{array}$ | $\begin{gathered} \text { No } \\ \text { Tax } \\ \text { Liability } \\ \hline \end{gathered}$ |  |  |  |  |  |  | $\begin{gathered} \text { Additions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Deductions } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { Filed } \dagger \dagger \\ \hline \end{gathered}$ | $\begin{array}{c\|} \hline \text { Filed } \\ \text { [\%] } \\ \hline \end{array}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Value } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { proration] } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { proration] } \\ {[\$]} \end{gathered}$ |  |  |  |  |  |  |
| NCTILevel A. A. BY SIZE OF NC TAX |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxable Income |  | , 38 | 301 | 16,954 | 29,326 | 30,507,162 | 930,410,472 | 12,180 | 208,084,560 | 1,870,751,750 | 76,389 | 9.3\% | 1,790,254,373 | 23,436 | (2,522,511,091) | (2,522,511,09 | 271.1 |  |  |  |  |  |
| 1-2,000 | 6,974 | 422 | 2,826 | 8,559 | 4,311 | 2,898,946 | 222,163,609 | 30,038 | 3,321,079 | 87,270,781 | 7,396 | 4.5\% | 130,913,460 | 17,701 | 7,300,447 | 7,300,447 | 3.3\% | 01,415 | 1,180 | 23 | 1.41 | 5.21\% |
| 2,001- 4,000 | 7,340 | 183 | 3,243 | 460,699 | 4,199 | 2,82 | 241,706,472 | 32,129 | 3,600,194 | 88,250,056 | 7,523 | 5.0\% | 134,401,103 | 17,865 | 22,655,507 | 22,655,507 | 9.4\% | 1,245,833 | 60,428 | 185,405 | 157.57 | 5.23 |
| 4,001-6,000 | 7,316 | 102 | 81 | 721,383 | 4,073 | 2,801,773 | 255,246,647 | 34,409 | 2,724,094 | 87,390,208 | 7,418 | 5.2\% | 133,510,723 | 17,998 | 37,069,810 | 37,069,810 | 14.5\% | 2,038,438 | 88,294 | 1,950,144 | 262.89 | 5.26\% |
| 6,001-10,000 | 14,111 | 68 | 6,185 | ,997,927 | 7,920 | 87 | 270 | 23 | 79 | 168,937,632 | 14,179 | 5.4 | 259,815,350 | 18,324 | 112,996,568 | 112,996,568 | 21.1\% | 6,213,639 | 197,502 | ,016,137 | 424.30 | 5.32\% |
| 10,001-12,750 |  | 26 | 4,109 | 1,684,632 | 78 | 259 | 966 | ,759 | 57 | 118,611,194 | 9,621 | .8\% | 178,049,171 | 18,506 | 109,337,459 | 109,337,459 | 27.2\% | 6,012,477 | 173,326 | 6,39,151 | 66.92 | 5.3 |
| 12,751-15,000 | 7,630 | 30 | 238 |  | 71 | ,788 | ,038 | 45 | 51 | , 60 | ,660 | .8\% | 993 | 8,595 | 06,283,836 | 283,836 | 30.8\% | 844,576 | 73,611 | 0,96 | 40.3 | 5.34\% |
| 15,001-17,000 | 6,824 | 17 | 2,782 | 1,419,667 | ,041 | , 53,148 | 323,793,536 | 47,331 | , 990,853 | 87,753,114 | 6,841 | 6.2\% | 129,519,686 | 18,933 | 109,411,589 | 109,411,589 | 33.8 | 6,016,543 | 164,889 | 5,851,654 | 855.3 | 5.35\% |
| 17,001-20,000 | 10,069 | 32 | 4,112 | 2,286,103 | 5,937 | 4,236,785 | 506,427,343 | 50,136 | , 176,231 | 138,430,637 | 10,101 | 6.5\% | 186,089,897 | 18,423 | 186,983,040 | 186,983,040 | 36.9 | 10,282,242 | 74,964 | 10,007,278 | 990.72 | 5.35\% |
| 20,001-21,250 | , 55 | 15 | 1,650 | 964,552 | 2,498 | 1,706,731 | 218,749,567 | 52,458 | 1,587,248 | 56,353,504 | 4,170 | 6.8\% | 77,998,006 | 18,705 | 85,985,305 | 85,985,305 | 39.3 | 4,728,295 | 138,846 | 4,589,449 | 1,100.59 | 5.3 |
| 21,251-25,000 | 12,547 | 46 | 4,983 | 3,070,655 | 7,531 | 5,194,541 | 3,535,980 | ,279 | 6,212,607 | 167,200,300 | 12,593 | 7.4\% | 231,473,126 | 18,381 | 291,075,161 | 291,075,161 | 42.6 | 16,006,241 | 451,3 | 15,554,902 | 1,235.20 | 5.34\% |
| 25,001-30,000 | 16,274 | 32 | 6,361 | 323 | , 893 | 3,752 | 945,441,895 | 81 | 7,453,317 | 208,987,391 | 16,306 | 8.1\% | 295,614,881 | 18,129 | 448,292,940 | 448,292,940 | 47.4\% | 24,651,660 | 45,686 | 24,005,974 | 1,472.22 | 5.35\% |
| 30,001-40,000 | 32,153 | 87 | 12,578 | 102 | 19,523 | 13,490,558 | 2,071,931 | ,266 | 17,479,057 | 381,073,171 | 32,240 | 10.0\% | 580,861,319 | 18,017 | 1,127,481,424 | 1,127,481,424 | 54.4\% | 61,999,466 | 1,609,554 | 60,389,912 | 1,873.14 | 5.36\% |
| 40,001-50,000 | 30,187 | 88 | 11,86 | 6 | 18,284 | 12. | 2,203,13 | 71 | 18,173,702 | , 02,538 | 75 | 12.5 | 546,600,040 | 18, | 1,359,807,411 | 1,359,807,411 | 61.7\% | 74,775,779 | 1,9 | 72,817,531 | 2,431 | 5.35\% |
| 50,001-60,000 | 26,912 | 98 | 10,410 | 9,058,743 | 16,464 | 729 | 2,237,948,312 | ,856 | 19,017,316 | 969,906 | ,010 | 14.7\% | 251,251 | 8,706 | 1,482,744,471 | 1,482,744,471 | 66.3\% | , 013 | 2,279,959 | 9,256,054 | 2,934.3 | 5.35\% |
| 60,001-75,000 | 34,482 | 142 | 13,347 | 13,043,109 | 21,099 | 16,088,648 | 3,298,912,410 | ,278 | 28,831,223 | 319,343,792 | 34,624 | 16.6\% | 677,596,259 | 19,570 | 2,330,803,582 | 2,330,803,582 | 9.7\% | 128,170,914 | 3,791,799 | 124,379,115 | 3,592.2 | 5.34\% |
| 75,001-80,000 | 02 | 29 | 4,043 | 4,200,904 | 6,151 | 4,837,572 | 1,079,058,910 | 105,470 | 544,236 | 88,121,713 | 10,231 | 18.1\% | 207,795,363 | 20,310 | 792,686,070 | 792,686,070 | 73.5\% | 43,589,823 | 1,224,138 | 42,365,685 | 4,140.9 | 5.34\% |
| 80,001-100,000 | 35,741 | 134 | 14,297 | 15,997,632 | 21,393 | 17,575,590 | 4,245,889,311 | 118,352 | 36,158,903 | 300,246,915 | 35,875 | 20.4\% | 761,644,608 | 21,231 | 3,220,156,691 | 3,220,156,691 | 75.8 | 177,076,421 | 4,377,628 | 172,698,793 | 4,813.9 | 5.36 |
| 100,001-120,000 | 29,144 | 82 | 11,897 | 14,917,900 | 17,207 | 15,357,559 | 4,034,092,421 | 138,031 | 39,382,685 | 216,405,194 | 29,226 | 25.6\% | 652,774,065 | 22,335 | 3,204,295,847 | 3,204,295,847 | 79.4\% | 176,204,265 | 4,274,629 | 171,929,636 | 5,882.76 | 5.37\% |
| 120,001-160,000 | 42,948 | 135 | 17,74 | 27,030,290 | 25,160 | 26,792,395 | 7,227,243,637 | 167,752 | 83,018,660 | 306,677,257 | 43,083 | 33.2\% | 1,029,319,438 | 23,892 | 5,974,265,602 | 5,974,265,602 | 82.7\% | 328,524,895 | 8,908,467 | 319,616,428 | 7,418.62 | 5.35\% |
| 160,001-200,000 | 28,604 | 71 | 11,987 | 23,064,023 | 16,580 | 21,440,235 | 5,975,416,342 | 208,384 | 78,925,328 | 203,193,693 | 28,675 | 43.0\% | 728,261,006 | 25,397 | 5,122,886,971 | 5,122,886,971 | 85.7\% | 281,707,609 | 8,453,354 | 273,254,255 | 9,529.36 | 5.33\% |
| 200,001 or more | 86,860 | 360 | 34,798 | 193,933,191 | 52,048 | 322,319,139 | 54,479,527,173 | 624,622 | 2,364,384,373 | 1,663,947,130 | 87,220 | 63.5\% | 3,979,984,338 | 45,632 | 51,199,980,078 | 51,199,980,078 | 94.0\% | 2,815,487,067 | 271,371,458 | 2,544,115,609 | 29,168.95 |  |
| TOTAL | 460,068 | 588 | 186,031 | 337,750,212 | 303,487 | 534,551,473 | 92,462,324,455 | 171,654 | 2,950,207,053 | 7,242,380,335 | 338,656 | 12.9\% | 13,360,162,455 | 24,803 | 74,809,988,717 | 74,809,988,717 | ${ }^{9}$ | 4,252,513,611 | 310,639,29 | 3,941,874,312 | 7,317.9 | 5.10 |
| FAGI Level Br BY SIZE OF FEDERAL ADJUSTED |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 189 | 17,665 | 156 | 963,7 | 2,977 | 12,079,404 | (1,538,982,937) | (86,198) | 388,327,959 | 232,813,298 | 17,854 | 30.9\% | 160,436,226 | 86 | (1,543,904,502) | (1,543,904,502) | 100.3 | 3,200,496 | 588,248 | 2,612,448 | 146.3 | -0.17\% |
| \$ 1-3,999 | 669 | 59 | 447 | 90,69 | 1,178 | 567,253 | 8,026,495 | 98 | 3,679,357 | 853 | 228 | 2.2\% | 6,467,726 | 14,7 | $(54,615,235)$ | $(54,615,235)$ | $-680.4{ }^{\circ}$ | 7,37 | 2,102 | 155,273 | 36.72 | 1.93\% |
| 4,000- 9,999 | 935 | 7,439 | 611 | 145,773 | 386 | 1,365,4 | 61,263,551 | 316 | 4,706,923 | 7,956,203 | 8,374 | 2.3\% | 139,029,259 | 16,602 | $(81,014,988)$ | $(81,014,988)$ | -132.2\% | 305,978 | 5,825 | 300,153 | 35.84 | 0.49\% |
| 10,000-14,999 | 01 | 6,704 | 2,702 | 455,094 | ,39 | 2,197,399 | 143,958,720 | 12,622 | 11,079,207 | 17,537,370 | 11,405 | 3.3\% | 190,073,801 | 16,666 | $(52,573,244)$ | (52,573,244) | -36.5\% | 1,290,931 | 20,740 | 1,270,191 | 111.3 | 0.88\% |
| 15,000-19,999 | , | 5,575 | 3,56 | 911,1 | 5,753 | 2,826,3 | 214,823,4 | 17,499 | 5,658,55 | 34,910,249 | 12,276 | 3.9\% | 209,333,045 | 16,02 | (23,761,278) | (23,761,278) | -11.1\% | 2,344,362 | 60, | 2,283,702 | 186.03 | 1.06\% |
| 20,000-24,999 | 8,325 | 4,37 | 4,07 | 1,300,336 | 6,32 | 3,485,267 | 286,190,669 | 22,528 | 6,181,463 | 54,537,740 | 12,704 | 4.4 | 217,895,227 | 17,15 | 19,939,165 | 19,939,165 | 7.0 | 4,034,680 | 112,929 | 3,921,751 | 308. | 1.37\% |
| 25,000-29,999 | , 730 | 3,53 | 4,383 | 1,681,669 | 6,945 | 3,705,647 | 365,117,962 | 27,533 | 7,355,798 | 75,049,310 | 13,261 | 5.0 | 231,558,157 | 17,462 | 65,866,293 | 65,866,293 | 18.0\% | 6,224,802 | 212,560 | 6,012,242 | 453.3 | 1.65 |
| 30,000-39,999 | 23,799 | 5,60 | 9,868 | 4,470,972 | 16,318 | 9,086,263 | 1,031,652,113 | 35,081 | 13,896,736 | 203,293,341 | 29,408 | 6.7\% | 519,935,352 | 17,680 | 322,320,156 | 322,320,156 | 31.2\% | 22,558,411 | 749,276 | 21,809,135 | 741.6 | 2.11\% |
| 40,000-49,999 | ,483 | ,655 | 10,754 |  |  |  | , 47,175,526 | ,030 | 17,491,851 | 276,696,381 | 32,138 | 9.6\% | 572,135,078 | 17,802 | 615,835,918 | 615,835,918 | 42.6 | 38,288,322 | 1,100,871 | 37,187,451 | 1,157.1 | 2.57\% |
| 50,000-59,999 | ,381 | ,226 | 11,425 | 77,67 | ,812 | 11,624,777 | , 849,371,879 | . 029 | ,358,030 | 360,339,943 | 33,607 | 13.0\% | 605,763,119 | 18,025 | 903,626,847 | 903,626,847 | 48.9\% | 53,619,566 | 1,382,226 | 52,237,340 | 1,554.3 | 2.82\% |
| 60,000-69,999 | ,199 | 3,615 | 10,824 | 7,578,089 | 19,018 | 12,009,041 | 2,064,787,719 | 64,902 | 19,315,650 | 402,566,888 | 31,814 | 15.4\% | 603,293,591 | 18,963 | 1,078,242,890 | 1,078,242,890 | 52.2\% | 62,773,316 | 1,739,569 | 61,033,747 | 1,918.4 | 2.96\% |
| 70,000-74,999 | 13,060 | 1,453 | 4,876 | 3,667,678 | 8,873 | 6,100,902 | 1,052,017,082 | 72,488 | 9,038,265 | 196,079,034 | 14,513 | 16.3\% | 286,292,739 | 19,727 | 578,683,574 | 578,683,574 | 55.0\% | 33,221,267 | 974,446 | 32,246,821 | 2,221.93 | 3.07\% |
| 75,000-79,999 | 12,725 | 1,265 | 4,822 | 3,966,109 | 8,473 | 5,824,676 | 1,084,129,793 | 77,493 | 10,554,827 | 197,683,138 | 13,990 | 17.1\% | 282,623,112 | 20,202 | 614,378,370 | 614,378,370 | $56.7 \%$ | 35,010,321 | 1,077,358 | 33,932,963 | 2,425.5 | 3.13\% |
| 80,000-89,999 | 24,1 | 2,134 | 9,183 | 8,119,786 | 15,989 | 11,906,760 | 2,231,449,026 | 84,923 | 22,554,772 | 395,425,104 | 26,276 | 18.1\% | 548,262,154 | 20,866 | 1,310,316,540 | 1,310,316,540 | 58.7\% | 74,275,98 | 2,119,779 | 72,156,207 | 2,746.0 | 3.23\% |
| 90,000-99,999 | 22,277 | 1,639 | 8,508 | 8,175,718 | 14,569 | 11,709,066 | 2,269,412,528 | 94,891 | 23,917,593 | 380,975,989 | 23,916 | 19.3\% | 521,675,994 | 21,813 | 1,390,678,138 | 1,390,678,138 | 61.3\% | 78,126,461 | 2,380,977 | 75,745,484 | 3,167.1 | 3.34 |
| 100,000-149,999 | 86,627 | 3,718 | 34,962 | 40,209,260 | 53,526 | 47,120,201 | 11,089,839,082 | 122,750 | 135,899,536 | 1,439,877,570 | 90,345 | 25.4\% | 2,110,463,950 | 23,360 | 7,675,397,098 | 7,675,397,098 | 69.2\% | 426,036,194 | 9,878,653 | 416,157,54 | 4,606.3 | 3.75\% |
| 150,000-199,999 |  | 805 | 21,418 | 仿, | ,142 | 35,401,796 | 9,164,287,411 | 172,735 | 118,362,333 | 738,095,072 | 53,054 | 38.6\% | 1,346,165,038 | 25,373 | 7,198,389,634 | 7,198,389,634 | 78.5\% | 396,710,196 | 11,137,319 | 385,572,87 | 7,267.5 | 4.21\% |
| 200,000-499,999 | ,279 | 460 | 34,344 | ,78,368 | 48,977 | 102,449,019 | 24,715,689,775 | 295,151 | 472,660,075 | 1,030,564,117 | 83,739 | 57.6\% | 2,478,023,031 | 29,59 | 21,679,762,702 | 21,679,762,702 | 87.7\% | 1,192,607,45 | 44,128,179 | 1,148,479,27 | 13,714.9 | 4.65 |
| 500,000-999,999 | [D] | [D] | 6,508 | 47,783,369 | 10,859 | 66,246,536 | 11,745,458,339 | 673,633 | 413,802,399 | 335,763,038 | 17,436 | 78.8\% | 794,090,118 | 45,543 | 11,029,407,582 | 11,029,407,582 | 93.9\% | 606,538,456 | 39,737,112 | 566,801,344 | 32,507.53 | 4.83\% |
| 1,000,000 or more | [D] | [D] | 2,597 | 63,259,228 | 5,682 | 177,977,726 | 23,176,656,265 | 2,786,326 | 1,245,365,720 | 858,363,190 | 8,318 | 87.1\% | 1,480,645,739 | 178,005 | 22,083,013,056 | 22,083,013,056 | 95.3\% | 1,215,189,035 | 193,230,470 | 1,021,958,565 | 122,861.09 | 4.41\% |
| TOTAL | 460,068 | 588 | 186,031 | 337,750,212 | 303,487 | 534,551,473 | 92,462,324,455 | 171,654 | 2,950,207,053 | 7,242,380,335 | 538,656 | 12.9\% | 13,360,162,455 | 24,803 | 74,809,988,717 | 74,809,988,717 | 80.9\% | 4,252,513,611 | 310,639,2 | 3,941,874,312 | 7,317.98 | 4.26 |


tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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 $\mathbf{\$ 0}$ tax liability after application of tax credits
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

 beginning on or after January 1, 2019.
Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HoH}=\$ 14,000$.
$\dagger$ 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 sallowed 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 taxe
 Effective tax rate for NCTI basis=Net Ta
${ }^{1 \dagger} \dagger$ Effective
[ $\mathbf{D}]=$ Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

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 resident filers with income levels of up to approximately $\mathbf{\$ 4 0 - \$ 5 0 K}$ before tapering to a more gradual increase for income levels up to $\$ 90-\$ 100 \mathrm{~K}$, and sharply ascends for higher income levels. The higher effective tax rate for the uppermost income levels reflects a relatively lesser reduction impact of FAGI modifications,
deductions, and tax credits. For the $\$ 1 M$ or more FAGI level, the decline in tbe effective tax rate reflects a larger reduction impact due to tax credits claimed for taxes paid to another state or country.



tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

 reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger \dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\mathbf{8 8}, 750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.

 sallowed 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
 returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger$ Effective tax rate
$\dagger$ 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 (tax) year 2017
 tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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, (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
 rate to $\mathbf{5 . 2 5 \%}$ effective for taxable years beginning on or after January 1, 2019.
$\dagger$ 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.
$\dagger \dagger$ Basic standard deduction allowances for tax year 2017 vary according to filing status: $S=\$ 8,750 ;$ MFJ $/ \mathbf{S S}=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.

 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.
$\dagger \dagger \dagger$ 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
[D]=Disclosure. Summary information for this category has been suppressed to ave
$[\mathbf{D}]=$ Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017

tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

 taxable years beginning on or after January 1, 2019.
$\dagger \dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750$; MFJ/SS $=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.

 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.
 returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger$ Effective
Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


## Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017 <br> 

 tax system during 2018; the extract is a composite database consisting of information reflecting var
 reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger \dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ;$ MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.

 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.
 uch returns include returns for which the taxpayer is ineligible to claim the standard deduction.
sidency proration] for returns with positive taxable income
$\dagger$ Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income

| Income Level | Aggre- <br> gate <br> Number <br> of <br> Returns <br> Filed <br> [Resident <br> MFJ/SS] | D-400 Filing Financial Statistics: Balance Tax Due/Overpayment |  |  |  | Federal AGI [includes returns with deficit] [\$] | Average Federal AGI Value [\$] | Modifications <br> to <br> Federal <br> AGI: |  | Standard Deduction†t: |  |  |  | Computed NC Taxable Income [includes returns with deficit] |  | NCTI <br> as <br> a <br> $\%$ <br> of <br> Federal <br> AGI <br> [\%] | $\begin{gathered} \text { Computed } \\ \text { Gross } \\ \text { Tax } \\ \text { Liability } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Total } \\ \text { Credits } \\ \text { Taken } \\ \text { [s] } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Net } \\ \text { Tax } \\ \text { Liability } \\ \text { [after } \\ \text { application } \\ \text { of credits] } \\ \text { [\$] } \end{gathered}$ | Aver- <br> age <br> Net Tax <br> Per <br> Return <br> -MFJ/SS-- <br> Returns] <br> [\$] | Effective Tax Rate $\dagger \dagger \dagger$ [\%] |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | ance | $\begin{gathered} \hline\left[\text { Net Tax }{ }^{\dagger} \dagger\right. \\ >\text { Pre- } \\ \text { payments }] \\ \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Overpayment |  |  |  |  |  |  | $\|$as a \% <br> of AII <br> R-MFJ/SS <br> R <br> $\|$Re- <br> turns <br> Filed <br> [\%] |  | as a \% <br> of All <br> R-MFJ/S <br> R- <br> SD/ID <br> Value <br> Amount <br> [S]$\|$ |  |  |  |  |  |  |  |  |
|  |  | $\left\lvert\, \begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { Returns } \\ & \text { Filed } \\ & \hline \end{aligned}\right.$ |  | $\begin{array}{\|c} \text { Number } \\ \text { of } \\ \text { Returns } \\ \text { Filed } \end{array}$ | $\begin{gathered} \hline \text { Net Tax } \dagger \\ <\text { Pre- } \\ \text { payments] } \\ \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ |  |  | $\begin{gathered} \text { Addition } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Deductions } \\ {[\$]} \end{gathered}$ |  |  | $\begin{gathered} \text { Deduction } \\ \text { Amount } \\ {[\$ 17,500]} \\ {[\$]} \\ \hline \end{gathered}$ |  | [before residency proration] [\$] | [after residency proration] [\$] |  |  |  |  |  |  |
| NCTI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| No Taxabl | 191,291 |  |  |  |  |  | 15,36 | 161,026,445 | , 41 |  | 163,872 | 85.7\% |  | 2,867 | 78.0\% |  |  |  |  |  |  |  |  |
| $1-$ |  | 4,668 |  |  |  |  | 25,743 | 6,122,173 | 795 | 22,003 | 90.5\% | , | 86.9\% |  |  | 3.9\% |  | 4,580 | 859,758 |  | 3.89\% |
| 01 - |  |  |  |  |  |  |  |  |  |  |  |  |  | 53 |  | 11.2\% |  |  | 301 | 19.73 | 3.99\% |
| ,01-6,00 |  | 5,953 | 8,920 |  | 8,027,279 | 651,005,547 | 28,572 |  |  | 22,785 | 90.4\% | 398,737,500 | 86.7\% | 14 | 114,151,814 | 17.5\% | 6,277,084 | 2,146 | ,674,938 | 205.18 | 4.10\% |
| 6,001-10,000 |  | ,058 | 3,564,748 | 32,552 | 192 | 520 | 31,760 | 5,609,572 | 295,353,544 | 46,241 | 91.0\% | ,217, | 87.4 | 369,667,048 | 7,0 | 25.2\% | ,328 | 3,966,565 | 6,361, | 353.83 | 3\% |
| 10,001-12,750 |  | ,269 | 6,270 | 22,348 | 11,471,915 | 1,119,535,393 | ,231 | 3,335,711 | 205,290,68 | 31,777 | 9.8 | 556,097,500 | 87.3\% | 1,482,92 | 361,482,923 | 32.3\% | 19,877,8 | 2,997,45 | 6,880,365 | 31.2 | 4.67\% |
| 12,751-15,000 | 28,91 | 7,616 | 05,29 | 18,621 | ,494,342 | 998,562,66 | 37,870 | 8,1 | 175,440,959 | 26,368 | 91.2\% | 461,440, | 87.7 | 365,889,899 | 365,889,899 | 36.6\% | 20,120,21 | 2,642,9 | 17,477,279 | 662.82 | 4.78\% |
| 15,001-17,000 | 24,937 | 6,515 | , 633,740 | 16,017 | ,168,553 | 912,990,225 | ,335 | 1,4, | 158,141,071 | 22,635 | 90.8\% | 396,11 | 86.8 | 151 | 362,188,151 | 39.7\% | 9,916,725 | ,305,592 | 7,611,133 | 778.05 | 4.86\% |
| 17,001-20,000 | 37,22 | 9,978 | 4,667,231 | 23, | 11,908,509 | 1,461,133,231 | 43,167 | 4,823,955 | 247,653,140 | 33,848 | 90.9\% | 592,3 | 87.3 | 25,964,046 | 625,964,046 | 42.8 | 34,421,719 | 3,496,8 | 3,924,889 | 913 | 4.94\% |
| 20,001-21,250 | 15,51 | ,74 | 86 | 9,883 | 805 | 639,739,115 | 45,320 | 2,062,383 | 103,579,426 | 16 | 91.0\% | 247,030,0 | 87.2 | 291,192,072 | 291,192,072 | 45.5\% | 16,012,709 | 1,494,8 | 14,517,847 | 1,02 | 4.99\% |
| 21,251-25,000 |  | 12, | ,013 | 28,426 | 13,963,633 | ,997,133,626 | 48,042 | 6,720,381 | 316,038,304 | 71 | 90.8\% | 727,492,500 | 87. | 960,323,203 | 960,323,203 | 48.1\% | 52,808,231 | 4,2 | 48,595,940 | 1,181 | 5.06\% |
| 25,001 - | 58,88 | 17,443 | ,733 | 35,863 | ,29 | 2,829,625,816 | 52,846 | 10,754,074 | 431,882,026 | 53,545 | 90.9\% | 937,037,5 | 87.4\% | ,471, | ,471 | 52.0\% | 80,915,564 | 5,31 | 75,598,035 | 1,4 | 5.1 |
| 30,001- | 111,52 | 3,656 | ,431 | 64,772 | 372 | 6,077,533,999 | 5,223 | 24,215,191 | ,946 | 100,917 | 9.5\% | 1,766,04 | 86.6 | 3,525,680,744 | 3,525,680,744 | 58.0\% | 24 | 10,56 | ,310,33 | 1,816.45 | 5.20\% |
| 40,001-50,000 |  | 36,401 | 232 | 59,366 | 184 | 6,644,419,336 | ,070 | 2,439,463 | 1,597,610 | 6,19 | .1\% | 1,683,46 | 86.1\% | 4,320,796,188 | 4,3 | 65.0\% | 237,600,67 | 11,351,01 | 26,249,65 | 2,351.92 | 4\% |
| 50,001-60,000 | 100,139 | ,960 | ,750,528 | 54,148 | ,809,185 | 6,986,391,203 | 8,024 | 23,362,784 | 3,20 | 9,541 | 89.4\% | 1,566,967 | 85.2\% | 4,919,584,8 | 4,919,584,89 | 70.4\% | 270,527,99 | 11,713,27 | 258,814,72 | 2,890 | 5.26\% |
| 60,001-75,000 | 135,55 | ,814 | 30,009,701 | 71,074 | 31,217,688 | 10,674,428,631 | 89,351 | 33,685,259 | 79,357,38 | 119,466 | 88.1\% | 2,090,655 | 83.7\% | 8,038,101,50 | 8,038,101,503 | 75.3\% | 442,015,159 | 17,955,478 | 424,059,68 | 3,5 | 5.28\% |
| 75,001-80,000 | 40,487 | 14,312 | 9,448,896 | ,615 | 9,311,343 | 3,473,415,914 | ,023 | 10,31 | 152,363,033 | 35,077 | 86.6\% | 613,847,5 | 81.8\% | 2,717,523,428 | 2,717,523,428 | 78.2 | 149,436,600 | 5,857,83 | 143,578,761 | 4,093 | 5.28\% |
| 80,001-100,000 | 134 | 52,970 | 37,221,713 | 59,257 | 26,793,861 | 12,446,956,690 | 110,430 | 48,838,799 | 454,774,126 | 112,714 | 84.0\% | 1,972,495, | 78.8\% | 10,068,526,363 | 10,068,526,363 | 80.9 | 553,668,174 | 14,358,268 | 539,309,906 | 4,784.7 | 5.36\% |
| 100,001 |  | 34,98 | 29,231,944 | 37,057 | ,745,356 | 9,426,245,579 | 130,217 | 40,462,402 | 292,875,028 | 72,389 | 78.2\% | 1,266,807 | 71.6\% | 7,907,025,453 | 7,907,025,453 | 83.9\% | 434,807,377 | 11,199,47 | 423,607,90 | 5,851 | 5.36\% |
| 120,001-16 |  | 38,101 |  | 37,738 | ,179,957 | 12,053,584,773 | 158,1 | 63,409,179 | 318,049,171 | 76,208 | 69.4\% | 1,333,640 | 61.0\% | 10,465,304,781 | 10,465,304,781 | 86. | 575,487,094 | 15,319,59 | 560,167,501 | 7,3 | 5.3 |
| 160, |  | 17,606 | 26,425,737 | 16,315 | ,635,424 | 6,753,910,228 | 198,213 | 57,968 | 2,071,039 | 34,074 | 58.6 | 596,29 | 48.7 | 6,053,512,436 | 6,053,512,436 | 89.6\% | 332,882,505 | 9,539, | 323,342,85 | 9,489 | 5.34\% |
| 200,001 or more | 121,212 | 782 | 94,057,566 | 20,594 | 51,982,962 | 16,225,341,466 | 363,764 | 419,710,762 | 374,743,080 | 44,604 | 36.8\% | 780,570,000 | 18.0\% | 15,489,739,148 | 15,489,739,148 | 95.5\% | 851,780,828 | 47,920,578 | 803,860,250 | 18,022.16 | 5.19\% |
| TOTAL | ,572,830 | 34,225 | 366,186,109 | , 175 | 06,692,632 | 106,520,247,008 | 83,071 | 958,144,48 | ,002,176,619 | 1,282,286 | 81.5\% | 2,440,005,000 | 71.1\% | 76,036,209,8 | 76,036,20 |  | 317,658,8 | 85,181,36 | 132,477,5 | 3,222.7 | 5.26\% |
| FAGI Level |  | B. BY SIZE OF FEDERAL ADJUSTED GROSS INCOME |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI |  | 123 |  | 4,328 |  | (1,057,623,021) | (77,967 |  | 56,472,618 | 13,565 | 74.4\% | 237,387,500 | 71.8\% | (1,106 |  | 104.6 |  | 492,880 |  | 176.03 |  |
| 1-3,999 |  | 79 |  | 4,491 | ,024 | 27,832,341 | 1,932 |  | 5,118,291 | 14,408 | 94.7\% | 52,140,000 | 92.8\% | (222,727,166) | (222,727,166) | -800.2\% | 9,90 | ,672 | 46,234 | 10.15 | 0.53\% |
| 4,000- 9,999 | 31,431 | 142 | 109,071 | 29 | 3,605,122 | 5,782 | 7,262 | ,884,124 | ,48 | 29,712 | 4.5 | 9,9 | 92.4\% | (307,77 | $(307,777,565)$ | -142.6\% | 163,298 | 9,187 | 154,111 | 5.19 | 0.07\% |
| 10,000-14 | 40,331 | 207 | 85,870 | 23,244 | 7,237,437 | 484,48 | 12,641 | 6,161,046 | ,07 | 38,328 | 95.0\% | 670,74 | 93. | (203,167,433) | (203, 167,433 ) | -41.9 | 161,92 | 18,010 | 143, | 3.75 | 0.03\% |
| 15,000-19,999 | 49,08 | 3,716 | 417,78 | 30,984 | 13,152,529 | 817,902,527 | 7,53 | 8,694,4 | 55,497,765 | 46,658 | 95.1 | 816,51 | 93.3\% | (45,415,740) | $(45,415,740)$ | -5.6 | 1,650,981 | 569,51 | 1,081,46 | 3.18 | 0.13\% |
| 20,000-2 |  | 11,081 | 1,972,205 | 34,065 | 16,492 | 1,120,418,934 | 22,526 | 10,496,4 | 102,497,491 | 49,740 | 94. | 870,45 | 92.6\% | 157,967,8 | 157,967,871 | 14.1\% | 11,676,240 | 3,749, | 7,926,59 | 159 | 0.71\% |
| 25,000-29,999 | 54,13 | 13,003 | 3,829,091 | 34,956 | 17,393,15 | 1,396,491,68 | 27,513 | 10,16 | 140,577,8 | 50,758 | 93.8 | 888,265,0 | 91.8 | 377,813,506 | 377,813,506 | 27. | 23,613,444 | 5,087,681 | 18,525,76 | 36 | 1.3 |
| 30,000-39,999 | 109,510 | 27,053 | 11,421,617 | 70,746 | , | 3,571,866,442 | 34,979 | ,43 | 373,464,4 | 102,114 | 93. | 1,786,995,000 | 90. | 1,434,845,160 | 1,434,845,1 | 40.2\% | 83,865,88 | 11,461,304 | 72,404,58 | , | 2.03\% |
| 40,000-49,999 |  | 29,954 | ,609,125 | 66,058 | 40,563 | ,473,297,313 | 44,954 | 23,502,817 | 3,835, | 9,518 | 92. | 1,741,390,000 | 89.7 | 2,281,574,8 | 2,281,574,8 | 51.0\% | 129,162,433 | 10,059,63 | 119,102,79 | 1,196.9 | 2.66\% |
| 50,000-59,999 | 108,1 | 32,873 | 16,916,556 | 63,314 | ,716 | ,454,214,371 | 028 | 803,016 | 0,126,933 | 9,117 | 91.6\% | 1,734,547,500 | 88.5\% | 3,142,342,954 | 3,142,342,95 | 57.6 | 176,004,70 | 10,089,122 | 165,915,57 | 1,673. | 3.04\% |
| 60,000-69,999 |  |  | 86,246 |  | 仿, | , |  |  | 718,214,741 | 99,383 | 90.7\% | 1,739,202 | 87.2\% | 4,023,168,217 | 4,023,168,217 | 62.3\% | 3,884,09 | 11,016,58 | 12,867,510 | 2,141.8 | 3.30\% |
| 70,000-74,999 |  | 17,589 | ,655,587 | 30,085 | 899,529 | 535,772,629 | 72,493 |  | 81,143,318 | 48,774 | 90.2\% | 53,545,000 | 86.3\% | 2,312,060,045 | 2,312,060,045 | $5.4 \%$ | 28,221,74 | ,643,61 | 22,578,13 | 2,513. | 3.47\% |
| 75,000-79,999 |  | 17,689 | ,981,074 | 29,213 | ,665,917 | 3,714,157,968 | 77,486 | 13,095,266 | 99,377,694 | 47,933 | 89.4\% | 838,827,50 | 85.5\% | 2,489,048,040 | 2,489,048,040 | 7.0 | 37,820,61 | 5,776,79 | 32,043,82 | 2,75 | 3.56\% |
| 80,000-89,999 | 102, | 4,427 | 20,163,382 | ,458 | 23,743,301 | 7,705,585,025 | ,927 | 3,978,443 | 835,230,028 | 90,732 | 88.1\% | 1,587,810,000 | 83.7\% | 5,306,523,440 | 5,306,523,440 | 68.9\% | 293,527,033 | 11,676,71 | 281,850,31 | 3,106. | 3.66\% |
| 90,000-99,999 |  | 31,98 | 20,431,448 | 48,114 | 21,571,765 | 7,735,105,358 | 94,906 | 25,653,621 | 817,601,586 | 81,503 | 86.2\% | 1,426,302,500 | 81.2\% | 5,516,854,893 | 5,516,854,893 | 71.3\% | 304,647,728 | 11,687,196 | 292,960,532 | 3,594.4 | 3.79\% |
| 100,000-149,999 | 294 | 108,687 | 84,752,468 | 120,735 | 61,253,206 | 27,937,861,181 | 120,299 | 113,632,827 | 2,449,437,510 | 232,236 | 78.8\% | 4,064,130,000 | 72.1\% | 21,537,926,498 | 21,537,926,498 | 77.1\% | 1,186,502,305 | 28,974,324 | 1,157,527,981 | 4,984.2 | 4.14\% |
| 150,000-199,999 | 119,95 | ,632 | 46,623,696 | 37,581 | 27,310,263 | 13,098,795,120 | 170,704 | 77,073,194 | 817,684,102 | 76,734 | 64.0\% | 1,342,845,000 | 54.4\% | 11,015,339,212 | 11,015,339,212 | 84.1\% | 605,905,078 | 16,263,164 | 589,641,914 | 7,684.2 | 4.50\% |
| 200,000-499,999 | 129 | 29,733 | 72,071,097 | 25,918 | 38,927,727 | 15,099,629,225 | 269,848 | 169,678,673 | 603,097,568 | 55,956 | 43.4\% | 979,230,000 | 31.0\% | 13,686,980,330 | 13,686,980,330 | 90. | 752,691,843 | 28,234,021 | 724,457,82 | 12,946.9 | 4.80\% |
| 500,000-999,999 | 19,714 | ,035 | 17,571,401 | 2,028 | 11,490,998 | 2,687,030,938 | 657,136 | 74,164,161 | 67,339,062 | 4,08 | 20.7\% | 71,557,500 | 9.1\% | 2,622,298,537 | 2,622,298,537 | 97.6\% | 144,200,202 | 10,615,36 | 133,584,8 | 32,669.3 | 4.97\% |
| 1,000,000 or more | 8,397 | 488 | 16,954,073 | 543 | 10,744,395 | 2,045,860,775 | 1,970,964 | 61,458,271 | 71,900,568 | 1,038 | 12.4\% | 18,165,000 | 1.3 | 2,017,253,478 | 2,017,253,478 | 98.6 | 110,928,773 | 13,752,947 | 97,175,826 | 93,618.3 | 4.75\% |
| TOTAL | 1,572,8 | 34,225 | 366,186,109 | ,17 | 406,692,632 | 106,520,247 | 83,07 | 958,144,48 | 9,002,176, | 1,282, | 81.5 | 22,440 |  | ,036, | 76,036,209,875 | 71.4\% | 4,317,65 | 185,181,36 | 4,132,477,5 | 3,222. | 3.88 |

Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use 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
 years beginning on or after January 1, 2019.
Hn 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.
$\dagger$ - Basic standard deduction allowances applicable for tax year 2017 vary according to filing status: $\mathbf{S}=\mathbf{\$ 8 , 7 5 0}$; MFJ/SS=\$17,500; MFS=\$8,750; and $\mathbf{H H}=\$ 14,000$.
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.
$\dagger \dagger$ 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


Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017

tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
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 years beginning on or after January 1, 2019.
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Basic standard deduction allowancesapplicable for tax year 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ;$ MFJ $/ \mathbf{S S}=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.

 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
 eduction: such returns include returns for which the taxpayer is ineligible to claim the standard deduction.
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 (tax) year 2017
 tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error
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 effective for taxable years beginning on or after January 1, 2019.
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Basic standard deduction allowances for tax year 2017 vary according to filing status: $S=\$ 8,750$; MFJ $/ \mathbf{S S}=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$

 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.
 returns include returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger$ 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 (tax) year 201
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
tax system during 2018; the extract is a composite tax system during 2018; the extract is a composite database consisting of information reflecting varia
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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

effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 9}$.
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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
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

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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.
 include returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger$ Effective tax rate
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[^11]
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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 after January 1, 2017 ; the 2017 Appropriations Act reduces the
tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger$ 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 2017 vary according to filing status: $\mathbf{S}=\$ 8,750 ;$ MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.

 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.
 include returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger$ 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
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Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017
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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.
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$\dagger \dagger$ Effective tax rate for FAGI basis=Net Tax as a $\%$ of Federal Adjusted Gross Income
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disclosing specific taxpayer details in categories with low return counts.


## TOTAL

 Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017 tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
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 after January $\mathbf{1 , 2 0 1 7 \text { ; the } 2 0 1 7 \text { Appropriations Act reduces the }}$ tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathrm{HH}=\$ 14,000$.

 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.
 include returns for which the taxpayer is ineligible to claim the standard deduction.
$\dagger \dagger$ Effective tax
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.


[^12]

NonResident=Returns filled by individuals who reportedly were legally domiciled outside of North Carolina for entire calendar year 2017 with North Carolina reportable income
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, $\mathrm{D}-400$ Sch S , and D-400TC forms processed within the DOR dynamic integrated
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dyna
tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
$\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability

 In calculating NC taxable in
encome, 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.
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.
 ineligible to claim the standard deduction.
$\dagger \dagger \dagger$ 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
(the portion of income subject to NC income tax exceeds total federal gross income, as adjusted.
[D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

| County | 2017 <br> Population | Number of Returns Filed |  |  | Federal AGI[includes returns with deficit] |  | Modificatio |  | Deduction Amount $\dagger \dagger$[§ 105-153.5(a)(1),(2)] |  |  |  |  |  | $\qquad$ |  | Computed <br> Gross <br> Tax <br> [before <br> application <br> of <br> tax credits] <br> [\$] | Total Credits Taken [\$] | Net Tax Liability [after application of tax credits] |  |  | Net <br> Tax <br> as <br> a <br> a <br> of <br> oftal <br> [\%] | Avg <br> Net <br> Tax <br> Per <br> Re- <br> turn <br> [\$] | Effective Tax Rate $\dagger \dagger$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | $\begin{gathered} \hline \begin{array}{c} \text { Sox Liability } \\ \text { [ax crer } \\ \text { tax crits] } \end{array} \\ \hline \end{gathered}$ |  |  |  | Additions <br> [\| | $\begin{gathered} \text { Deductions } \\ {[\$]} \end{gathered}$ | Basic Standard Deduction Allowances: |  |  | Itemized Deduction Allowances: |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  | ,750 |  | MFS=58,7 | $\begin{gathered} \text { Return } \\ \text { Count } \end{gathered}$ | $\begin{array}{\|c\|} \hline \text { as a } \\ \% \\ \text { of } \\ \text { of } \\ \text { Total } \end{array}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \end{gathered}$ |  |  | Amount <br> [\$] |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  | Total Filed |  | mount <br> [\$] | Return [\$] |  |  | Count | $\begin{array}{\|c\|} \hline \begin{array}{l} \text { as a \% \% } \\ \text { of Total } \end{array} \\ \hline \end{array}$ |  |  |  |  |  |  |  |  |  |  | $\begin{gathered} \text { NCTI } \\ {[\%]} \end{gathered}$ |  |  | $\begin{aligned} & \text { FAGI } \\ & {[\%]} \end{aligned}$ |
| Alaman | 163,339 | 69,46 |  | 21.1\% | 3,769,051,2 | 54,25 | ,098,515 | 266,969,409 | 24 | 89.9\% | 2,903 | 7,044 | 10.1\% | 172,040,61 | 2,580,236,19 | 2,555,194,96 | 146,133,51 | 5,571,61 | 140,561,9 | 861 | 22 | 1.3\% | 2,023 | 5.289\% | . |
| Alexand |  |  | 3,308 | 21.5\% | 7,79, |  | 14,224,641 | 55,895,145 | 14,180 | 92.3\% | ,021,75 | 177 | 7.7\% | 26,725,929 | 491,381,003 | 485,8 | 8,06 | 887,5 | 7,177,764 | 711 | 43 | 0.2\% | 1,770 | 5.325 | 3.6\% |
| Alleghany. |  |  | 1,351 | 31.\% | 216,142,425 | 49,734 | 5,947,473 | 27,062,157 | 4,008 | 92.2\% | ,402,250 | 338 | 7.8\% | 8,234,538 | 132,390,953 | 31,043 | 7,929,751 | 95,33 |  | 62 | 52 | 0.1 | 1,6 | 4.94 | 3.3\% |
| Anson | 25,460 | 9,049 | 2,435 | 26.9\% | 339,835,936 | 37,555 | 5,770,383 | 3,311,366 | 8,413 | 93.0\% | 106,331,750 | 636 | 7.0 | 13,341,670 | 192,621,533 | 191,089,33 | 11,307,939 | 671,91 | 636, | 418 | 92 | 0.1\% | 1,175 | 5.172\% | 3.1\% |
| Ashe..... | 27,418 | 10,528 | 2,832 | 26.9\% | 485,114,788 | 46,079 | 10,621,607 | 56,229,566 | 9,652 | 91.7\% | 130,053,000 | 876 | 8.3\% | 20,337,926 | 289,115,903 | 284,258,49 | 17,540,655 | 0,3 | 16,660,256 | 608 | 54 | 0.1\% | 1,582 | 5.223\% | 3.4\% |
| Avery........ | 17,953 |  | 1,691 | 27.1\% | 21,660 | 44,943 | 9,801,086 | 33,554,755 | 5,645 |  | 74383,750 | 590 | 9.5\% | 14,155,720 | 167,928,521 | 164,534,403 |  | 318.52 |  | 536 | 71 | 0.1\% | 1,545 | 5.323\% | 3.4\% |
| Beaufo | 47,504 | 19,593 | 5,116 | 26.1\% | 993,928,652 | 50,729 | 16,905,326 | 125,611,584 | 17,695 | 90.3\% | 232,559,250 | 1,88 | 9.7\% | 41,059,724 | 611,603,420 | 603,721,92 | 5,538,37 | 1,253,25 | 4,285,17 | 72 | 40 | 0.3 | 1,750 | 5.305\% | 3.4\% |
| Bertie. | 19,802 | 7,105 | 2,015 | 28.4\% | 320,724,274 | 45,141 | 5,290,816 | 32,490,784 | 6,602 | 92.9\% | 84,794,500 | 53 | 7.1\% | 14,148,245 | 194,581,56 | 193,792,053 | 11,387,32 | 733,87 | 10,653,44 | 53 | 70 | 0.1 | 9 | 5.1 | 3.3\% |
| Bladen. | 34,50 | 11,494 | 3,195 | 27.8\% | ,83, | 41,833 | 14,792,610 | 54,761,374 | 06 | .4\% |  | 988 | 6\% | 21,362,745 | 282,806,52 | 280,29 | 16,989,135 | 768,76 | 16,220, | 470 | 85 | 0.10 | 1,411 | 5.250 | 3.4 |
| Brunswick.. | 131,887 | 56,206 | 13,055 | \% | 3,541,360,50 | 63,007 | 40,824,972 | 566,582,943 | 47,448 | 84.4\% | 636,951,000 | 8,758 | 15.6\% | 190,968,719 | 2,187,682,813 | 2,069,419,49 | 121,571,475 | 7,630,084 | 113,941,391 | 864 | 21 | 1.0\% | 2,02 | 5.154 | 3.2\% |
| Buncombe. | 259,317 | 118,60 | 4,05 | 20.3\% | 7,616,435,04 | 64,215 | 138,808,219 | 579,986,396 | 102,074 | 86.1\% | 1,264,805,500 | 535 | 13.9\% | 432,253,136 | 5,478,198,235 | 5,308,372,37 | 305,906,031 | 14,669,19 | 291,236,841 | 1,12 | 11 | 2.6\% | 2,455 | 5.235 | 3.8\% |
| Burke | 90,776 | 34,363 | 8,258 | 24.0\% | 1,595,419,409 | 46,428 | 14,210,237 | 149,955,966 | 71 | 92.5\% | 412, | 2,592 | 7.5\% | 1,677,3 | 985,4 | 976,50 | 6,86 | 2,072,70 | 54,796,993 | 604 | 56 | 0.5\% | 5 | 5.2 | 3.4\% |
| Cabarrus.... | 205,204 | 88,271 | 17, | 19.5\% | 5,785,781,143 | 65,546 | 64,681,921 | 297,565,575 | 53 | 86.3\% | 3,8 | 12,118 | 13.7\% | 273,228,90 | 4,285,79 | 4,227,155, | 239,209,251 | 12,100, | 27,109,190 | -10 | 12 | 2.0\% | 2,573 | 5.22 | 3.9\% |
| Caldw |  | 31,727 | 7,428 | 23.4\% | 1,427,644,071 | 44,998 | 20,073,704 | 107,568,758 | 29,689 | 93.6\% | 391,179,250 | 2,038 | .4\% | 591, | 903,378,182 |  | , 190 | , 64, | 526,1 |  | 55 | 0.5\% | 1,593 | 5.32 | 3.5\% |
| Camden..... | 10,358 | 4,213 | 1,243 | 29.5\% | 257,849,90 | 61,203 | 1,913,607 | 34,216,23 | 3,730 | 88.5 | 50,265,250 | 483 | 11.5\% | 9,980,29 | 165,301,736 | 158,527,2 | 9,116,49 | 2,814,90 | 6,301,5 | 608 | 53 | 0.1 | 1,49 | 3.801 | 2.4\% |
| Carteret...... | 70,216 | 29,787 | 126 | .3\% | 809,493,11 | 60,748 | 4,498,770 | 70,505,730 | 6,054 | 87. | 339,696,000 | 3,733 | 12.5 | 6,56 | ,127,222,630 | ,091, | 4,744,3 | 2,905,0 | 61,839,3 | 88 | 19 | 0.6 | 2,0 | 5.252\% | 3.4\% |
| Casw |  |  | ,412 | 27.3\% |  | 47,987 | 7,461,100 | 36,360,795 | 8,169 | 92.5\% | 7,54 | 667 | 7.5\% | 13,618,023 | 273,952,805 | 272,124,03 | 15,814,38 | 209,99 | 3,604,38 |  |  | 0.1 | 1,5 | 4.731 | 3.2\% |
| Catawba... | 157,376 | 72,857 | 5,121 | 20.8\% | 4,234,350,123 | 58,119 | 73,363,028 | ,81 | 61 | 90.0\% | 3,286,50 | ,296 | 10.0\% | 181,21 | 2,995, | 2,954, | 170,143,7 | 22, | 64,320, | 1,04 | 15 | 1.5\% | 2,25 | 5.311\% | 3.9\% |
| Chath | 72,73 | 31,689 | 6,074 | 19.2\% | 2,8 | 88,7 | 42,919,987 | 259,875,901 | 24, | 78.2\% | 329,521,500 | 6,909 | 21.8 | 180,4 | 2,085, | 2,038, | 116,471,6 | ,592,34 | 111,879,354 | 1,53 |  | 1.0 | 3,531 | 5.28 | 4.0\% |
| Cherokee... | 28,941 | 10,618 | 3,342 | 31.5\% | 450,6 | 42,440 | 4,351,548 | 53,998,901 | 84 | 92.1\% | 130 | 834 | 7.9\% | 19,486,95 | 250,657,87 | 237,711,49 | 14,453,69 | 1,639,24 | 12,814,45 | 443 | 89 | 0.10 | 1,20 | 4.87 | 2.8\% |
| C | 14,243 |  | 1,786 | 29.8\% |  | 53,154 | 8,891,316 | 45,180,840 | 5,307 | 88.7\% | 69,028,7 | 678 | 11.3\% | 2,318,34 | ,43 |  | 11,187,61 | ,07,34 |  | 72 |  | 0.1 | 1,71 | 5.053\% |  |
| Clay.... | 11,48 |  |  | 33.6\% | 204,126,1 | 47,31 | , 24,25 |  | 860 | 89.5\% |  | 454 | 10.5\% | ,488,31 | 15,9 |  |  | 1,267,4 |  |  | 81 | 0.1 | 1,29 | 4.485 | 2.7\% |
| Clevel | 98,427 | 40,538 | 9,987 | 24.6\% | 1,897,413,225 | 46,806 | 25,150,407 | 156,372,198 | 51 | 91.9\% | 485,399,250 | 3,287 | 8.1\% | 74,781,834 | 1,206, | 1,1 | ,192, | 5,081,09 | 64,111,121 | 65 | 51 | 0.6 | 1,58 | 5.095\% | 3.4 |
| Colun | 56,649 | 19,411 | 5,594 | 28.8\% | 811,384,864 | 41,800 | 16,040,660 | ,61 | 74 | 92.6\% | 235,131,750 | 1,437 | 7.4\% | ,151,907 | 480,522,815 | 476 | ,52 | ,59 | 5,928 | 45 | 88 | 0.2 | 1,33 | 4.998 | 3.2\% |
| Craven....... | :103,557 | 40,17 | 0,495 | 6.1\% | 2,243,846,290 | ,846 | 28,210,816 | 328,463,272 | 5,818 | 89.1\% | 468,937,000 | 4,361 | 10.9\% | 96,647,057 | 1,378,009,777 | 1,317,475,40 | 77,029,625 | 2,735,23 | 74,294,38 | 71 | 41 | 0.7 | 1,84 | 5.304 | 3.3\% |
| Cumberlan | 329,017 | 115 | 34,341 | 29.7\% | 5,468,68 | 47,221 | 66,013,894 | 3,78 | 33,699 | 89.5\% | 1,318,010,7 | 12,112 | 10. | 249,370,80 | 3,263,534,461 | 3,075,167,19 | 182,027,19 | 317,29 | 75,709,9 |  | 72 | 1.6 | 1,51 |  | 3.2 |
| Curritu | 26,666 | 10,672 | 3,268 | 30.6\% | 633,218,886 | 59,335 | 6,706,273 | 72,876,436 | 9,252 | 86.7\% | 122,44 | ,420 | 13.3\% | 28,118, | 416,486,2 | 395,311 | 2,711,4 | 9,156,29 | 3,555, | 50 | 76 | 0.1 | 1,27 | 3.282\% | 2.1\% |
| Dare. | 36,722 | 18,186 | 4,060 | 22.3\% | 1,120,113,043 | 61,592 | 18,240,524 | 131,413,399 | 15,145 | 83.3\% | 189,957,250 | 3,041 | .7\% | 68,476,549 | 748,506,36 | 712,211,80 | 42,543,120 | ,025,58 | 39,517,538 | 1,076 | 13 | 0.4 | 2,173 | 5.108\% | 3.5\% |
| Davidso | .166,71 | 69,778 | 5,307 | 21.9\% | 3,689,646,112 | 52,877 | ,724,317 | 253,269,154 | 4,099 | 91.9\% | 45,251,75 | 5,679 | .1\% | 6,425,3 | 2,493,4 | 2,475,935,73 | 142,662,024 | 3,820,82 | 138,841,19 | 83 | 24 | 1.2 | 1,9 | 5.352 | 3.8\% |
| Davie.......... | 42,686 | 18,264 | 3,855 | 21.1\% | 1,275,789,604 | 69,853 | 24,188,602 | 3,829,02 | ,890 | 87.0\% | 211,891,750 | 2,374 | 13.0\% | 66,176,673 | 928,080,762 | 918,086,7 | 52,642,95 | 1,623,17 | 51,019,78 | 1,19 |  | 0.5 | 2,79 | 5.32 | 4.0\% |
| Duplin........ | 59,747 | 948 | 5,558 | 27.9\% | 3,454,88 | ,779 | 117,160,089 | , 6103 | 746 | 94.0\% |  | 202 | 6.0\% | 3,744,536 | 6737 | 562,790,0 |  | 2,455,55 | 0,760, | 51 | 5 | 0.3 |  | 5.092 |  |
| Durha | 307,007 | 135,730 | 25,205 | 18.6\% | 9,317,458,032 | 68,647 | 67,073,047 | 514,281,452 | 112,760 | 83.1\% | 1,37 | 22,970 | 16.9\% | 530,019,335 | 6,964,263,042 | ,760 | 382,501,519 | 13,512,912 | 368,988,607 | 1,202 |  | 3.3 | 2,719 | 5.305\% | 4.0\% |
| Edgeco | 53,156 | 19,423 | 5,519 | 28.4\% | 772,906,670 | 39,793 | 17,94 | 75,540,777 | 18,002 | 2.7\% | 225,4 | 1,421 | 3\% | ,283,3 | 3,5 | 451,696,20 | 27,336,72 | 1,837,83 | 5,498,894 | 480 | 82 | 0.2 | 1,3 | 5.12 | 3.3\% |
| Forsyth. | 373,625 | 159,8 | 3,9 | 21.2\% | 10,913,366, 1 | 68,259 | 127,492,89 | 654,598 | 138,90 | 86.9\% | 1,756,490,75 | 20, | 13.1\% | 568,099,52 | 8,061,670,46 | 7,945, | 451,127,248 | 15,89 | 435,231, | 1,16 | 10 | 3.9\% | 2,72 | 5.30 | 4.0\% |
| Franklin..... | 66,643 | 24,847 | 5,599 | 22.5\% | 1,293,060,295 | ,041 | 19,395,769 | 100,618,701 | 22,220 | 89.4\% | 293,769,000 | ,627 | 10.6\% | 54,861,357 | 863,207,006 | 852,893,26 | 49,251,446 | 1,529,96 | 47,721,47 | 716 | 42 | 0.4 | 1,921 | 5.32 | 3.7\% |
| Gaston.. | 218,754 | 92,153 | 19,544 | 21.2\% | 5,091,062,19 | ,246 | 52,878,179 | 318,293,418 | 82,536 | 89.6\% | 1,060,102,750 | ,617 | 10.4\% | 220,914,25 | 3,544,629,95 | 3,496,483,94 | 199,628,25 | 11,726,82 | 187,901,4 | 85 | 23 | 1.7\% | 2,03 | 5.176 | 3.7 |
| Gates... | : 12,043 |  | 1,459 | 36.3\% | 210,898,73 | 52,41 | 2,666,68 | 23,367,28 | 51 | 90.7\% | 48,419,0 | 373 | 9.3\% | 278,12 | 133,501,00 | 1,06 | 598, | 3,192,14 | ,405, | 36 | 99 | 0.0 | 1,0 | 3.18 | 2.1 |
| Graham. | 8,763 | 3,076 | , | 32.2\% | 130,227 | 42,337 | 5,780,557 | 20,153,6 | 2,921 | 95.0\% | 39,005,75 | 155 | 5.0\% | 3,460,75 | 73,38 | 71,901,0 | 4,499,71 | 800, |  | 42 | 91 | 0.0 | 1,20 | 4.521\% | 2.8\% |
| Granvil | ,213 | 23,900 | , 077 | 21.2\% | 322,805 | 55,348 | 0,848,298 | 0,093,98 | 128 | .4\% | 75,941,75 | 2,772 | 11.6\% | 5,136,56 | 1,481 | 81,859,63 | 50,731,52 | ,972, | , 75 |  | 25 | 0.4 | 2,04 | 5.285 | 3.7\% |
| Greene... | 21,356 | 6,70 | ,721 | 5.7\% | 294,063,61 | ,84 | 6,582,07 | 0,087,782 | 6,241 | 93.1\% | 82,003,250 | 466 | 6.9\% | 10,038,274 | 178,516,380 | 177,587,568 | 10,501,115 | 385,36 | 10,115,75 | 474 | 84 | $0.1{ }^{\circ}$ | 1,50 | 5.297\% | 3.4\% |
| Guilford...... | .527,92 | 223 | 48,501 | 21.7\% | 14,473,20 | 64,707 | 265,684,472 | 477,92 | 193 | 86.6\% | 2,424,702,000 | 29,881 | 13. | 8,324,792 | 10,582,386,387 | 10,400,056,84 | 94,049,120 | 27,324,62 | 66,724,496 | 1,074 | 14 | 5.1 | 2,53 | 5.246\% | 3.9\% |
| Halifax | 52,04 | 20,160 | 5,925 | 29.4 | 824,280,8 | 40,887 | ,429,4 | 9,429,9 | 18,434 | 91.4 | 233,86 | 1,726 | 8.6\% | 4,283,08 | 480,129,06 | 474, | ,398 | ,416 | 25,982,137 | 49 | 78 | 0.2 | 1,289 | 5.031 | 3.2 |
| Harn | 131,645 | 44,050 | 11,522 | 26.2\% | , 156.32423 | 48,952 | 仿 | ,083,4 | 67 | 91.2\% |  | 3,883 | 8.8\% | ,284,15 | , 374 | ,298, | 75,998,451 |  |  | 55 |  | 0.6 | 1,632 | 5.2 |  |
| Haywood.. | 62,464 | 26,476 | 343 | 24.0\% | 1,309,5 | 49,460 | 17,086,841 | 4,87, | 23,765 | 89.8 | 310,822,75 | 2,711 | 10.2\% | 4,639, | 816,250,8 | 795,029,2 | 47,007,35 | 1,626 | 45,381, | 727 | 38 | 0.4 | 1,71 | 5.309 | 3.5\% |
| Henderson... | 115,659 | 50,66 | 10,748 | 21.2 | 2,889,409,283 | 57,027 | 44,321,28 | 307,770,6 | 43,8 | 86.6\% | 575,078,000 | 6,782 | 13.4 | 164,116,60 | 1,886,765,290 | 1,829,576,71 | 106,844,52 | 5,353,18 | 101,491,345 | 878 | 20 | 0.9 | 2,00 | 5.223 | 3.5\% |
| Hertford. | 24,02 | , 512 | 2,30 | 30.7\% |  | 42,7 | 10,062,5 |  |  | 90.9\% |  |  | 9.1\% |  | 94,9 | 192,926, | 1,295, | 1,546,3 | ,748, |  |  | . | , | 4.746\% | 3.0\% |
| Hoke. |  |  | 4,693 |  |  |  |  |  | 15,416 | 91.7\% |  | ,404 | 8.3\% | 26,499 | 407,512,90 | , | 21,945 |  |  | 39 | 95 | 0.2 | 1,24 | 236 | 3.0\% |
| Hyde... | 5,466 | ,757 | 529 | .1\% | 75,981,34 | 43,245 | 2,227,687 | 0,47 | ,638 | 93.2\% | 20,944,0 | 119 | 6.8\% | 2,411,273 | 44,379, | 44,174,58 | 2,673,4 | 104, | ,568 | 47 | 86 | 0.0 | 1,46 | 5.284 | 3.4\% |
| Iredell... | 176,229 | 75,813 | 15,801 | .8\% | 5,356,233,5 | 70,6 | 172,995,023 | 303,677,463 | 65,161 | 85.9\% | 844,987,5 | 10,652 | 14.1\% | 261,387,188 | 4,119,176,393 | 4,025,336,3 | 230,190,030 | 11,101,81 | 219,088,2 | 1,24 |  | 2.0 | 2,8 | 5.234 | 4.1 |
| Jackson | 43;639 | 14,377 | 3,844 | 26.7\% | 728,319,583 | 50,659 | 10,685,049 | 95,237,173 | 13,107 | 91.2\% | 167,114,500 | 1,270 | 8.8\% | 29,156,564 | 447,496,395 | 433,107,99 | 26,002,677 | 1,666,31 | 24,336,36 | 558 | 67 | 0.2 | 1,69 | 5.147\% | 3.3 |
| Johnston | 194,271 | 80,058 | 6,976 | , | ,08360,22 | 56 | 62,789,26 | , | 71,614 |  | 2442 | 8,444 | 10.5\% | 175,084,300 | 3,235,552,42 | ,181,39 | 182,107, | 5,215,6 | 76,891,74 |  | 18 | $1.6{ }^{\circ}$ | 2,21 | 5.342\% | 3.8\% |
| Jones... | 10,100 | , 39 | 905 | 6.7\% | 147,361,4 | ,44 | ,796,56 | 9,879,312 | ,133 | 92.4\% | 40,962,2 | 259 | 7.6\% | ,717, | 82,599,33 | 81,771,43 | 5,169,8 | 166,02 | 5,003,8 | 495 | 79 | 0.0\% | 1,47 | 5.322\% | 3.4 |
| Lee..... | 59,729 | 24,834 | 5,998 | 24.2\% | 1,261,5 | 50,798 | 7,030,760 | 108,469,74 | 22,526 | 90.7\% | 92,76 | 2,308 | 9.3\% | ,587, | 25,7 | 809,5 | 46,777,73 | 2,316,68 | 4,461,1 | 74 | 34 | 0.4 | 1,79 | 5.227\% | 3.5\% |
| Lenoir... | ,346 | 22,605 | 6,391 | 28.3\% | 998,634,430 | 44,178 | 26,389,203 | 114,544,43 | 20,797 | 92.0\% | 265,455,75 | ,808 | 8.0\% | 38,387,665 | 606,635,884 | 603,158,63 | 8,906,63 | 2,258,69 | 3,847,93 | 590 | 58 | 0.3 | 1,49 | 5.155 | 3.4\% |
| Lincoln.... | 83,318 | 32,812 | 6,504 | 19.8\% | 2,145,509,160 | 65,388 | 27,391,817 | 137,497,423 | 28,474 | 86.8\% | 378,064,750 | 4,338 | 13.2\% | 100,302,159 | 1,557,036,645 | 1,520,384,714 | 86,921,55 | 3,449,09 | 83,472,461 | 1,002 | 17 | 0.7\% | 2,54 | 5.281\% | 3.9 |
| Macon | 35,596 | 14,64 | 4,03 | .5\% | 6,788 | 52,3 | 21,323,105 | $86,144,34$ | 13,211 | 9.2\% | 173,321,7 | 1,438 | 9.8\% | 52,988,812 | 475,656,75 | 457,299,44 | 27,714,079 | 3,609,00 | 4,105, | 67 | 47 | 0.2 | 1,64 | 4.783\% | 3.1\% |
| Madison | 22,2 | 8,440 | 2,218 | 26.3\% | 7,21 |  | 4,731,650 | 36,046,99 | , 05 | 2.5\% |  | 635 | 7.5\% | ,259,42 | 228,816,78 | 223,855,63 | ,507, | 597,31 | 910 | 580 | ${ }^{61}$ | 0.1 | 1,530 | 5.256 | 3.4\% |
| artin | 23,394 | 9,088 | 2,560 | 28.2\% | 1,38,63 | 40,85 | 仿 | 46,003,98 | 8,44 | 92.9\% | 10,74 | 643 | 7.1\% |  | 10,199,92 | 208,970,5 | 12,919,60 | 38,6 | 12,480,9 |  | 73 | 0.1\% | 1,3 | 5.312\% | 3.4\% |
| McDowell. | 46,171 | 17,756 | 273 | .1\% | 787,617,373 | 44,358 | 5,738,288 | 66,450,580 | 6,797 | 94.6\% | 221,767,000 | 559 | 5.4\% | 20,279,220 | 484,858,861 | 476,537,355 | 27,740,39 | 1,266,352 | 26,474,04 | 573 | 63 | 0.2\% | 1,49 | 5.248 | 3.4 |
| Mecklenburg. | 1,0774,596 | 468,360 | 86,970 | 18.6\% | 41,353,554,970 | 88,294 | 643,765,447 | 1,505,614,172 | 386,124 | 82.4\% | 4,709,755,750 | 82,236 | 17.6\% | 2,297,472,372 | 33,484,478,123 | 32,607,162,238 | 1,836,308,538 | 160,558,027 | 1,675,750,51 | 1,55 |  | 15.0\% | 3,57 | 5.018\% | 4.18 |
| hel | 15,24 | 5,89 | 1,515 | 25.7\% | 0,76 | 44,219 | 533,3 | 842,6 | 5,541 | 94.0\% | 75,328,7 | 356 | 6.0\% | 8,180,8 | 55,862,0 | 153,607, | ,157, | 302, | ,855, | 58 | , | 0.1 | 1,502 | 5.318 | 3.4 |
| ontgo | 27784 | , 66 | , 39 | 24.7 | 454,429,536 | 7, | ,417,675 | 42,082,521 | 9,001 | 93.1\% | 117,587,750 | 663 | 6.9\% | 16,153,737 | 285,023,203 | 280,839,774 | 16,380,739 | 724,03 | 15,656,70 | 562 | 66 | 0.1\% | 1,62 | 5.256\% | 3.4\% |
| Moore | 97,554 | 711 | 123 | 23.0\% | 2,815,731,819 | 70,906 | 48,887,522 | 328,317,741 | 33,354 | 84.0\% | 438,557,000 | 6,357 | 16.0\% | 162,066,664 | 1,935,677,936 | 1,835,460,946 | 106,089,487 | 4,588,614 | 101,500,873 | 1,040 | 16 | 0.9 | 2,55 | 5.261\% | 3.6\% |
| Nash.. | 95,063 | 39,723 | ,706 | 24.4 | 1,995,695,571 | 50,240 | 47,607,762 | 189,702,113 | 35,56 | 89.5\% | 453,181,750 | 4,154 | 10.5 | 96,34 | 1,304,072,083 | 1,293,306,691 | 74,685,112 | 2,684,033 | 72,001,079 | 757 | 32 | 0.6 | 1,8 | 5.301 | 3.6\% |
| New Hanov | 229,501 | 96,205 | 20,145 | 20.9 | 7,037,308,20 | 73,149 | 149,536,371 | 568,681,058 | 81,28 | 84.5\% | 997,661,000 | 14,916 | 15.5\% | 378,642,685 | 5,241,859,837 | 5,107,198,251 | 294,855,887 | 13,300,045 | 281,555,842 | 1,227 | 7 | 2.5\% | 2,927 | 5.25 |  |

TABLE C1. TAX YEAR 2017 INDIVIDUAL INCOME TAX CALCULATION BY COUNTY-Continued

| County | $\begin{aligned} & 2017 \\ & \text { Popu- } \\ & \text { lation } \end{aligned}$ | Number of Returns Filed |  |  | Federal AGI [includes returns with deficit] |  | Modific |  | $\begin{gathered} \hline \text { Deduction Amount } \dagger \dagger \\ {[\$ 105-153.5(\mathbf{a})(1),(2)]} \end{gathered}$ |  |  |  |  |  | NorthCarolinaTaxable Income[includes returns with deficit] |  | Computed <br> Gross <br> Tax <br> [before <br> application <br> of <br> tax credits] <br> [\$] <br> 9 | Total CreditsTaken [\$] | Net Tax Liability [after application of tax credits] |  |  | $\begin{array}{c\|} \hline \text { Net } \\ \text { Tax } \\ \text { as } \\ \text { a } \\ \% \\ \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{array}$ | $\begin{aligned} & \text { Avg } \\ & \text { Net } \\ & \text { Tax } \\ & \text { Per } \\ & \text { Re- } \\ & \text { turn } \\ & {[\$]} \\ & \hline \end{aligned}$ | Effective Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | Additions <br> [\$] | $\begin{gathered} \text { Deductions } \\ {[\$]} \\ \hline \end{gathered}$ | Basic Standard DeductionAllowances: |  |  | Itemized Deduction Allowances: |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  | $\begin{array}{\|c\|} \hline \text { Aver- } \\ \text { age } \\ \text { Per } \\ \text { Return } \\ \text { [\$] } \\ \hline \end{array}$ | Amount <br> [\$] | Per capitat |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | Total | $\begin{aligned} & \text { Total } \\ & \text { Filed } \end{aligned}$ | County Returns |  |  | Return <br> Count | $\left\|\begin{array}{c} \text { as a \% \% } \\ \text { of Total } \end{array}\right\|$ | $\begin{gathered} \hline \text { MFS }=\mathbf{S 8 , 7 5 0} \\ \text { HoH }=\$ 14,000 \\ \hline \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ |  |  | $\begin{array}{r} \text { Return } \\ \text { Count } \end{array}$ | $\begin{array}{\|c\|} \hline \text { as a } \\ \% \\ \text { of } \\ \text { Total } \\ \hline \end{array}$ | $\begin{gathered} \text { Amount } \\ \hline[\$] \\ \hline \end{gathered}$ | [before <br> residency <br> proration] <br> [\$] | [after residency proration] [\$] |  |  | Amt $[\mathrm{S}]$ | Rank | $\begin{aligned} & \text { NCTI } \\ & {[\%]} \end{aligned}$ |  |  | [\%] |
| Northampt | 20,908 | 6,985 | 2,138 | 30.6\% | 288,923,0 | 41,363 | 3,128,466 | 39,248,783 | 6,333 | 90.7\% | 81,173,750 | 652 | 9.3\% | 14,406,459 | 157,222,480 | 155,255,2 | 9,368,846 | 1,354,81 | ,014,0 |  | 98 | 0.1\% | 1,147 | 4.704\% | 2.8 |
| slo | 196,793 | ,012 | 17,673 | 29.9\% | 2,701 | 45,779 | 24,510,361 | 366,928,972 | 55,018 | 3.2\% | 725,413,500 | 3,994 | 6.8\% | 82,383,294 | 1,551,284,482 | 1,392,258 | 82,764,900 | 3,32,18 | ,712 | 40 | 94 | 0.7 | 1,346 | 5.27 |  |
| Oran |  | 190 | 10,492 |  |  |  |  |  | 44,223 | 77.3\% |  | 2,967 | 22.7\% | 367,2 | 4,53 | 4,32 | 53,2 | 12,86 | 240,388,861 | 1,683 |  | 2.1 | 4,203 | 5.220\% | 4.2\% |
| Pamlico | 13,2 | 5,057 | 1,360 | 26.9\% | 271,793,584 | 53,746 | 88,692 | ,652,2 | 4,512 | 89.2\% | 81, | 545 | 10.8\% | 11,633,397 | ,205,36 | 151,708,459 | 17, | 378,65 | 38, | 658 | 49 | 0.1 | 1,728 | 5.27 | 3.2\% |
| Pasquotank. | 39,842 | 15,708 | 5,998 | 32.5\% | 728,812,22 | 46,398 | 10,623,067 | 110,150,795 | 14,208 | 90.5 | 182,498,750 | 1,500 | 9.5\% | 31,618,370 | 415,167,37 | 0,4 | 4,032,14 | 4,349,771 | 19,682,3 | 494 | 80 | 0.2 | 1,25 | 4.50 | 2.7\% |
| Pe | 60,90 | 23,204 | 5,564 | 24.0\% | 1,334,432 | 57,509 | 16,3 | 112,861,544 | 20,334 | 87. | 271,349,750 | 2,870 | 12.4\% | 61 | 90 | 864,275,49 | 50,120,92 | 2,5 | 47, | 782 | 28 | 0.4 | 2,0 | 5.22 | 3.6\% |
| Perqu | 13,69 |  |  | 捡 | 273,532,2 | 53,216 | 4,475,3 | 48,755,812 |  | 88.8\% | , 22 | 577 | 11.2\% | , | 155,774,10 | , | , | , | 7,719,29 | 56 | 65 | 0.1 | 1,52 | 4.73 | 2.8 |
| Perso | 39,880 | ,156 | 3,793 | 23.5\% | 1,715 | 49,004 | 345,221 | 3,833 | 14,848 | 91.9\% | 193,308, | 1,308 | 8.1\% | 27,092,690 | 513,825,59 | 511,288,4 | 29,692,72 | 1,477,50 | 28,215,22 | 708 | 44 | 0.3 | 1,746 | 5.22 | 3.6\% |
| Pitt. | 178 | 66,38 | 15,937 | 24.0\% | 3,776,53 | 56,890 | 53,152,92 | 286 | 59,3 | 89.3\% | 743,33 | 7,076 | 10.7\% | 174,587 | 2,625,175 | 2,585,16 | 148,958,188 | 5,38 | 143,573, | 80 | 26 | 1.3 | 2,16 | 5.300 | 3.8\% |
| Polk. | 21,319 | 8,316 | 122 | 25.5\% | 504,686,616 | 60,689 | 190,684 | ,744 | ,974 | 83.9\% | 714,00 | 342 | 16.1\% | 6,075 | 329,966,481 | 290,690,11 | 17,449,18 | 2,864,19 | 14,584,98 | 684 | 46 | 0.1 | 1,75 | 4.596 | 2.9\% |
| Randol | 143,690 | ,047 | 567 | 22.6\% | 338 | ,457 | 199,549 | 76,725 | ,100 | 93.4\% | 214,250 | ,947 | 6.6\% | 94,729 | 2,034,628,183 | 2,024,041,17 | 116,857,50 | 4,693,48 | 112,164,02 | 781 | 29 | 1.0 | 1,86 | $5.278 \%$ | 3.7 |
| chm | 45,147 | 17,68 | 5,111 | 28.9\% | 707,482 | 39,996 | 6,475,464 | 68,735,90 | 16,697 | 94.4\% | 2,9 | 992 | \%\% | 20,411,752 | 411,842, | 9,2 | 24,265, | 1,711, | 2,55 | 50 | 77 | 0.2 | 1,27 | 5.111\% | 3.2 |
| Robeson | 132,231 | 43,890 | 13,509 | 30.8\% | 1,60 | 36,655 | 13,875,629 | 138,340,788 | 41,075 | 93.6 | 26, | 2,815 | 6.4\% | 6,861,496 | 901,39 | 895, | 54,312,15 | 52 | 50,782,413 | 38 |  | 0.5\% | 1,157 | 5.142\% | 3.2 |
| Rocking | 91,502 | 37,471 | 8,881 | 23.7\% | 1,809 | 8,280 | 329 | 147,032,950 | 34,794 | 92.9\% | 454,364,750 | ,677 | 1\% | 58,467,979 | 1,167,56 | 1,156,81 | 2,98 | 3,682,635 | 2,920,35 | 68 | 45 | 0.6 | 1,67 | 5.12 | 3.5\% |
| Rowan. | 141,371 | 59,155 | 14,059 | 23.8\% | 2,925,281,328 | 49,451 | 38,185,378 | 234,034,02 | 53,832 | 91.0\% | 699,571,250 | 5,323 | 9.0\% | 123,024,325 | 1,906,837,105 | 1,890,059,34 | 109,187,821 | 4,427,58 | 104,760,241 | 741 | 35 | 0.9 | 1,771 | 5.276\% | 3.6 |
| Rutherfo | 68,2 | 24,917 |  | 6.2 | 1,112,859,148 | 44,663 | 27,931,913 | 99,041,981 | 23,050 | 92.5\% | 304,242,750 | 1,86 | 7.5\% | 41,446,316 | 696,060,01 | 9,2 | 40,122,92 | 4,682,44 | 5,440,478 |  | 74 | 0.3 | 1,422 | 4.85 | 3.2 |
| Samps | 63,845 | 24,329 | 6,657 | 27.4\% | 1,035,3 | 42,556 | 36,475,728 | 106,790,531 | 22,709 | 93.3 | 299,9272 | 1,62 | 6.7\% | 35,599,14 | 629,4 | 5,1 | 7,76, | 100 | 6,06 |  |  | 0.3 | 1,482 | 5.196 | 3.5\% |
| Scotlan | 35,794 | 13,050 | 4,040 | 31.0\% | 526,937,107 | 40,378 | 4,115,505 | 51,313,062 | 11,889 | 91.1\% | 152,488,000 | 61 | 8.9\% | 6,180,557 | 01, | 99,154,09 | 776 | 1332,42 | 6,433,617 | 45 |  | 0.1\% | 1,259 | 5.087\% |  |
| Stanly | 62,727 | 25,243 | 491 | 21.8\% | 1,297,713,15 | ,409 | ,643,142 | 106,363,2 | 23,016 | 91.2\% | 302,198,750 | 227 | 8.8\% | 51,200,4 | 64, | 857,771,066 | 49,672,48 | 1,862,94 | ,8, | 76 | 30 | 0.4 | 1,88 | 5.293 | 3.7\% |
| Stokes. | 46,605 | 19,434 | 4,192 | 21.6\% | 967,252,462 | 49,771 | 13,441,865 | 76,472,851 | 18,119 | 93.2\% | 241,524,500 | 1,315 | 6.8\% | 28,233,024 | 634,463,952 | 630,369,1 | 36,470,067 | 1,291,84 | 35,178,22 | 755 | 33 | 0.3 | 1,8 | 5.304 | 3.6\% |
|  | 73,116 | 27,301 |  | 25.1\% | 1,359,429,40 | 49,794 | 31,955,3 | 112,816,32 | 25,406 | 93.1\% | 338,474,500 | 1,895 | 6.9\% | 49,074,6 | 891,019, |  | 51,628 | 3,119,66 |  |  |  | 0.4 | 1,77 |  |  |
| Swa | 14,730 | 7,117 | 3,621 | 50.9\% | 297,698,194 | 41,829 | 3,822,958 | 130,915,340 | 6,821 | 95.8\% | 631,0 | 296 | 4.2\% | 137,954 | 8,836,85 | 5,249,43 | 6,530,63 | 268,01 | 6,262,62 |  | 90 | 0.1 |  | 5.273\% | 2.1\% |
| Transyl | 34,575 | 13,402 | ,190 | 23.8\% | 759,019,165 | 56,635 | 12,679, | 93,189,946 | 11,700 | 87.3\% | 155,331,750 | 1,702 | 12.7\% | 42,667,140 | 480,50, | 54,58 | 6,752, | 624 | 25,127,8 | 72 | , | 0.2 | 1,87 | 5.16 | 3.3 |
| Tyrrell. | 4,310 | 1,470 | 491 | 33.4\% | 50,834,466 | 4,58 | 1,680,559 | 7,126,097 | 1,36 | 92. | 17,382,750 | 110 | 7.5\% | 2,174,981 | 25,831,19 | 25,745,4 | 1,734,04 | 72,8 | 1,661,2 | 38 |  | 0.0\% | 1,13 | 5.26 | 3.3\% |
| Union.. | 228,492 | 92,918 | 18,413 | 19.8\% | 7,834,725,698 | 84,319 | 146,604,604 | 422,888,634 | 75,412 | 81.2\% | 998,023,250 | 17,506 | 18.8\% | 437,500,704 | 6,122,917,714 | 5,939,173,704 | 341,867,344 | 25,562,48 | 316,304,860 | 1,38 |  | 2.8 | 3,40 | 5.088\% | 4.0 |
| Vance.. | 45,129 | 17,653 | 4,856 | 27.5\% | 734,264,89 | ,594 | 16,238,812 | 64,920,690 | 16,178 | 91.6\% | 205,101,750 | 1,475 | 8.4\% | 32,371,253 | 448,110,009 | 446,063,95 | 26,163,39 | 1,492,55 | 24,670,838 | 547 | 69 | 0.2 | 1,39 | $5.185 \%$ | 3.4 |
| ke. | 7,052,120 | 467,230 | 80,471 | 17.2\% | 41,199,796,72 | ,179 | 620,431,5 | 2,049,138,4 | 380,459 | 81.4\% | 4,814,587,7 | 86,771 | 18.6\% | 2,234,803,623 | 32,721,698,439 | 32,008,058,1 | 1,801,818,4 | 78,236,69 | 1,723,581,792 | 1,638 |  | 15.4 | 3,68 | 5.26 | 4.2 |
|  | 20,234 | 6,137 | 1,619 | 26.4\% | 238,3 | 832 | 2,419,9 | 29,457,2 | 5,554 | 90.5\% | 70,994,0 | 583 | 5\% | 12,557, | 127,722,2 | 126,3 | 7,772, | 616 | ,155, | 354 | 100 | 0.1 | 1,1 | 5.06 | 3.0\% |
| ashingt | 12,324 | ,626 | 1,308 | \% | 187,16,930 | 40,459 | 3,927,883 | 24,157,690 | 4,25 | 91.9\% | 54,605,25 | 373 | 8.1\% | 7,232,87 | 105,093,703 | 103,312,23 | 6,146,147 | 239,23 | 5,906,913 | 47 | 83 | 0.1\% | 1,2 | 5.285 | 3.2\% |
| Watauga. | 36,418 | 18,983 | 4,749 | 25.0\% | 1,090,088,749 | 57,424 | 23,211,910 | 106,445,502 | 16,468 | 86.8\% | 206,018,750 | 2,515 | 13.2\% | 63,951,847 | 736,884,560 | 718,797,974 | 42,558,878 | 1,462,25 | 41,096,62 | 728 | 36 | $0.4{ }^{\circ}$ | 2,16 | 5.310\% | 3.8\% |
| Wayne.... | 124,22 | ,355 | 11,691 | 26.4\% | 2,111,952,64 | ,615 | 36,213,836 | 255,604,31 | 40,777 | 91.9\% | 527,677,50 | 3,578 | 8.1\% | 77,321,989 | 1,287,562,668 | 1,259,966,7 | 74,100,47 | 2,753,81 | 1,34 | 57 | 62 | 0.6 | 1,60 | 5.295 | 3.4 |
| Wilk | 69,870 | 27,473 | 6,861 | 25.0\% | 1,295,556,46 | 47,157 | 20,280,178 | 108,270,28 | 5,682 | 93.5 | 342,625,5 | 1,791 | 6.5\% | 44,506,69 | 820,434,16 | 815,337,97 | 47,978,2 | 2,067, | 5,910 | 65 |  | 0.4 | 1,67 | 5.262 | 3.5\% |
| , | 81,674 | 36,322 | 9,367 | 5.8\% | 1,763,713,188 | 48,558 | 30,585,04 | 156,450,158 | 32,821 | 90.4\% | 421,632, | 3,501 | 9.6\% | 75,611,787 | 1,140,603,54 | 1,132,800,30 | 66,339,26 | 2,228,79 | 4,1, | 78 | 27 | 0.6 | 1,76 | 5.314 | 3.6 |
| dkin | 38,226 | 15,569 | 3,361 | .6\% | 790,040,92S | 50,744 | 11,385,367 | 61,845,89 | 14,483 | 93.0\% | ,207,00 | 1,086 | 7.0\% | 24,589,300 | 521,784,09 | 18,190,71 | 29,793,36 | 23,42 | 8,969,9 | 758 | 31 | 0.3\% | 1,86 | 5.347 | 3.7 |
| Yancey ... | 18,314 | 7,266 | 1,934 | 26.6\% | 323,691,824 | 44,549 | 5,069,615 | 34,204,878 | 6,785 | 93.4\% | 92,289,750 | 481 | 6.6\% | 10,278,549 | 191,988,262 | 187,397,964 | 11,406,193 | 400,229 | 11,005,964 | 60 | 57 | 0.1\% | 1,51 | 5.306\% | 3.4\% |
| Out-of State |  | 492,407 | 120,53 | $24.5{ }^{\circ}$ | 220,733,298,73 | 448,274 | 5,774,993,553 | 5,764,843,810 | 372,168 | 75.6\% | 4,761,244,250 | 120,239 | 24.4\% | 20,092,951,812 | 195,889,252,419 | 15,478,417,38 | 873,701,111 | 29,403,89 | 844,297,21 | 1,71 |  | 7.5 | 1,71 | 5.314 | 0.4\% |
| otals. | 0,283,25 | 4,696,283. | 1,054,63 | 22.5\% | 491,839,357,319 | 104,729 | 10,0 | 25, | 4,033,544 | 85.9\% | 51,616,803,000 | 662,739 | 14.1\% | 33,577,979,930 | 391,590,253,249 | 206,560,513,284 | 11,827,408,717 | 632,181,531 | 11,195,227,186 | 1,08 |  | 100.0\% | 2,384 | 5.205\% |  |


during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
Rankings based on unrounded data.
Population figures are the 2017 Certified Estimates of County Population published by the State Demographer (December 3, 2018 update). <www.osbm.nc.gov/demog/county-estimates>

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 (tax) 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 (tax) year, but who filed the D-400 form using a North Carolina address.
Out-of-state category includes twelve (12) returns with a total net tax liability of $\mathbf{\$ 2 1 , 6 2 5}$ for which county designation is indeterminable.
Number of returns filed with no tax liability=count of returns with $\mathbf{\$ 0}$ tax liability after application of tax credits

 beginning on or after January 1, 2019.
$\dagger$ Per capita computed amounts to be interpreted as a reflection of the portion of tax liability imposed on behalf of each individual
$\dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\mathbf{\$ 8}, 750$; MFJ/SS $=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\mathbf{\$ 1 4 , 0 0 0}$

 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.


 will not exceed the $5.499 \%$ statutory tax rate.
 itemized) that reduce the percentage.

TABLE C2. TAX YEAR 2017 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 |  |  |  |  |
|  | $\begin{array}{\|c\|} \text { Returns } \\ \text { filed } \end{array}$ | $\%$ <br> of <br> county | $\begin{aligned} & \begin{array}{l} \text { Net } \\ \text { tax } \\ {[\$ 8} \end{array} \end{aligned}$ |  | $\begin{gathered} \text { Avg } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ |  | $\begin{aligned} & \begin{array}{l} \mathrm{Net} \\ \text { tax } \\ {[\mathrm{s}} \end{array} \\ & \hline \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ {[\$ \$} \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ |  | Net <br> tax <br> $[\$]$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ |  | $\begin{aligned} & \hline \mathrm{Net} \\ & \text { tax } \\ & {[\mathrm{S}]} \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ {[\$ 8} \end{gathered}$ | $\begin{aligned} & \text { Returns } \\ & \text { filed } \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \begin{array}{l} \text { Net } \\ \text { tax } \\ {[\$]} \end{array} \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ {[\$]} \end{gathered}$ |
| Alamance.. | 9,882 | 14.2\% | 447,274 | 0.3\% | 45 | 11,276 | 16.2\% | 2,014,517 | 1.4\% | 179 | 9,770 | 14.1\% | 5,781,524 | 4.1\% | 592 | 7,906 | 11.4\% | 8,429,890 | 6.0\% | 1,066 | 5,966 | 8.6\% | 9,051,918 | 6.4\% | 1,517 |
| Alexander. | 2,351 | 15.3\% | 17,126 | 0.1\% |  | 2,445 | 15.9\% | 487,313 | 1.8\% | 199 | 2,228 | 14.5\% | 1,310,745 | 4.8\% | 588 | 1,786 | 11.6\% | 1,916,258 | 7.1\% | 1,073 | 1,368 | 8.9\% | 2,035,926 | 7.5\% | 1,488 |
| Alleghany.. | 806 | 18.5\% | 6,470 | 0.1\% | 8 | 757 | 17.4\% | 113,840 | 1.6\% | 150 | 659 | 15.2\% | 310,578 | 4.4\% | 471 | 479 | 11.0\% | 405,171 | 5.7\% | 846 | 359 | 8.3\% | 458,777 | 6.4\% | 1,278 |
| Anson....... | 1,499 | 16.6\% | 4,808 | 0.0\% | 3 | 1,915 | 21.2\% | 303,295 | 2.9\% | 158 | 1,678 | 18.5\% | 920,046 | 8.7\% | 548 | 1,075 | 11.9\% | 1,105,862 | 10.4\% | 1,029 | 731 | 8.1\% | 1,072,505 | 10.1\% | 1,467 |
| Ashe......... | 1,845 | 17.5\% | 19,293 | 0.1\% | 10 | 1,823 | 17.3\% | 312,117 | 1.9\% | 171 | 1,561 | 14.8\% | 863,300 | 5.2\% | 553 | 1,111 | 10.6\% | 1,095,625 | 6.6\% | 986 | 854 | 8.1\% | 1,171,675 | 7.0\% | 1,372 |
| Avery........ | 1,109 | 17.8\% | 2,607 | 0.0\% | 2 | 1,119 | 17.9\% | 211,250 | 2.2\% | 189 | 883 | 14.2\% | 496,458 | 5.2\% | 562 | 689 | 11.1\% | 674,846 | 7.0\% | 979 | 572 | 9.2\% | 821,188 | 8.5\% | 1,436 |
| Beaufort... | 3,136 | 16.0\% | 25,924 | 0.1\% | 8 | 3,436 | 17.5\% | 516,709 | 1.5\% | 150 | 2,736 | 14.0\% | 1,435,170 | 4.2\% | 525 | 2,089 | 10.7\% | 2,100,575 | 6.1\% | 1,006 | 1,447 | 7.4\% | 2,068,723 | 6.0\% | 1,430 |
| Bertie... | 1,171 | 16.5 | 7,731 | 0.1\% | 7 | 1,429 | 20.1\% | 215,557 | 2.0\% | 151 | 1,258 | 17.7\% | 680,745 | 6.4\% | 541 | 923 | 13.0\% | 885,639 | 8.3\% | 960 | 592 | 8.3\% | 821,487 | 7.7\% | 1,388 |
| Bladen. | 1,953 | 17.0\% | 16,040 | 0.1\% | 8 | 2,191 | 19.1\% | 333,479 | 2.1\% | 152 | 1,817 | 15.8\% | 957,128 | 5.9\% | 527 | 1,458 | 12.7\% | 1,450,767 | 8.9\% | 995 | 954 | 8.3\% | 1,368,241 | 8.4\% | 1,434 |
| Brunswick.. | 7,818 | 13.9\% | 51,410 | 0.0\% | 7 | 8,091 | 14.4\% | 1,406,285 | 1.2\% | 174 | 6,428 | 11.4\% | 3,364,397 | 3.0\% | 523 | 5,234 | 9.3\% | 4,890,245 | 4.3\% | 934 | 4,149 | 7.4\% | 5,439,785 | 4.8\% | 1,311 |
| Buncombe. | 17,249 | 14.5\% | 325,659 | 0.1\% | 19 | 18,178 | 15.3\% | 3,908,208 | 1.3\% | 215 | 16,674 | 14.1\% | 10,579,722 | 3.6\% | 635 | 13,019 | 11.0\% | 14,328,911 | 4.9\% | 1,101 | 9,551 | 8.1\% | 14,445,594 | 5.0\% | 1,512 |
| Burke......... | 5,270 | 15.3 | 32,68 | 0.1\% | 6 | 5,791 | 16.9\% | 1,054,329 | 1.9\% | 182 | 5,514 | 16.0\% | 3,146,600 | 5.7\% | 571 | 4,29 | 12.5\% | 4,429,930 | 8.1\% | 1,03 | 3,046 | 8.9\% | 4,427,766 | 8.1\% | 1,454 |
| Cabarrus.... | 12,334 | 14.0\% | 59,881 | 0.0\% | 5 | 12,389 | 14.0\% | 2,307,455 | 1.0\% | 186 | 10,168 | 11.5\% | 6,003,520 | 2.6\% | 590 | 8,919 | 10.1\% | 9,515,144 | 4.2\% | 1,06 | 6,983 | 7.9\% | 10,649,271 | 4.7\% | 1,525 |
| Caldwell..... | 5,138 | 16.2 | 27,825 | 0.1\% | 5 | 5,482 | 17.3\% | 983,673 | 1.9\% | 179 | 5,330 | 16.8\% | 3,091,983 | 6.1\% | 580 | 3,712 | 11.7\% | 3,883,880 | 7.7\% | 1,046 | 2,640 | 8.3\% | 3,889,286 | 7.7\% | 1,473 |
| Camden..... | 551 | 13.1\% | 2,167 | 0.0\% | 4 | 488 | 11.6\% | 81,559 | 1.3\% | 167 | 445 | 10.6\% | 196,780 | 3.1\% | 442 | 392 | 9.3\% | 301,583 | 4.8\% | 769 | 355 | 8.4\% | 357,947 | 5.7\% | 1,008 |
| Carteret...... | 4,742 | 15.9 | 37,170 | 0.1\% | 8 | 4,499 | 15.1\% | 837,001 | 1.4\% | 18 | 3,650 | 12.3\% | 1,962,742 | 3.2\% | 538 | 2,786 | 9.4\% | 2,625,852 | 4.2\% | 943 | 2,264 | 7.6\% | 2,914,890 | 4.7\% | 1,287 |
| Caswell | 1,315 | 14.9 | 14,330 | 0.1\% | 11 | 1,520 | 17.2\% | 240,110 | 1.8\% | 158 | 1,371 | 15.5\% | 679,083 | 5.0\% | 495 | 1,091 | 12.3\% | 1,002,246 | 7.4\% | 919 | 780 | 8.8\% | 1,006,870 | 7.4\% | 1,291 |
| Catawba..... | 11,024 | 15.1\% | 73,928 | 0.0\% | 7 | 10,853 | 14.9\% | 2,106,614 | 1.3\% | 194 | 10,474 | 14.4\% | 6,312,075 | 3.8\% | 603 | 8,641 | 11.9\% | 9,336,108 | 5.7\% | 1,080 | 6,078 | 8.3\% | 9,274,403 | 5.6\% | 1,526 |
| Chatham.. | 3,956 | 12.5 | 22,460 | 0.0\% | 6 | 3,783 | 11.9\% | 689,670 | 0.6\% | 182 | 3,338 | 10.5\% | 1,861,018 | 1.7\% | 558 | 2,667 | 8.4\% | 2,680,720 | 2.4\% | 1,005 | 2,125 | 6.7\% | 3,056,897 | 2.7\% | 1,439 |
| Cherokee... | 1,916 | 18.0\% | 11,214 | 0.1\% | 6 | 2,043 | 19.2\% | 295,951 | 2.3\% | 145 | 1,583 | 14.9\% | 765,838 | 6.0\% | 484 | 1,176 | 11.1\% | 1,027,155 | 8.0\% | 873 | 874 | 8.2\% | 1,112,335 | 8.7\% | 1,273 |
| Chowan...... | 982 | 16.4 | 4,320 | 0.0\% | 4 | 1,073 | 17.9\% | 157,303 | 1.5\% | 147 | 830 | 13.9\% | 466,046 | 4.5\% | 562 | 634 | 10.6\% | 614,902 | 6.0\% | 970 | 435 | 7.3\% | 523,338 | 5.1\% | 1,203 |
| Clay...... | 810 | 18.8\% | 2,868 | 0.1\% | 4 | 703 | 16.3\% | 82,369 | 1.5\% | 117 | 623 | 14.4\% | 267,001 | 4.8\% | 429 | 423 | 9.8\% | 331,033 | 5.9\% | 783 | 325 | 7.5\% | 377,902 | 6.7\% | 1,163 |
| Cleveland... | 6,493 | 16.0\% | 28,594 | 0.0\% | 4 | 7,350 | 18.1\% | 1,216,211 | 1.9\% | 165 | 6,008 | 14.8\% | 3,339,579 | 5.2\% | 556 | 4,547 | 11.2\% | 4,545,447 | 7.1\% | 1,000 | 3,407 | 8.4\% | 4,791,808 | 7.5\% | 1,406 |
| Columbus.. | 3,246 | 16.7\% | 14,595 | 0.1\% |  | 4,023 | 20.7\% | 572,848 | 2.2\% | 142 | 3,170 | 16.3\% | 1,641,298 | 6.3\% | 518 | 2,207 | 11.4\% | 2,147,810 | 8.3\% | 973 | 1,470 | 7.6\% | 2,011,089 | 7.8\% | 1,368 |
| Craven....... | 5,825 | 14.5\% | 55,044 | 0.1\% | 9 | 6,345 | 15.8\% | 1,118,933 | 1.5\% | 176 | 5,374 | 13.4\% | 2,847,850 | 3.8\% | 530 | 4,291 | 10.7\% | 4,042,990 | 5.4\% | 942 | 3,134 | 7.8\% | 4,086,189 | 5.5\% | 1,304 |
| Cumberland | 18,636 | 16.1\% | 249,045 | 0.1\% | 13 | 22,655 | 19.6\% | 3,549,745 | 2.0\% | 157 | 17,643 | 15.2\% | 9,173,865 | 5.2\% | 520 | 12,960 | 11.2\% | 12,358,917 | 7.0\% | 954 | 9,252 | 8.0\% | 12,229,569 | 7.0\% | 1,322 |
| Currituck... | 1,507 | 14.1\% | 40,444 | 0.3\% | 27 | 1,420 | 13.3\% | 232,084 | 1.7\% | 163 | 1,246 | 11.7\% | 589,675 | 4.4\% | 473 | 1,025 | 9.6\% | 783,572 | 5.8\% | 764 | 816 | 7.6\% | 809,781 | 6.0\% | 992 |
| Dare........... | 2,867 | 15.8\% | 30,121 | 0.1\% | 11 | 2,562 | 14.1\% | 545,989 | 1.4\% | 213 | 2,321 | 12.8\% | 1,453,626 | 3.7\% | 626 | 1,919 | 10.6\% | 2,021,778 | 5.1\% | 1,054 | 1,416 | 7.8\% | 2,057,814 | 5.2\% | 1,453 |
| Davidson..... | 10,739 | 15.4\% | 49,524 | 0.0\% | 5 | 11,037 | 15.8\% | 2,028,512 | 1.5\% | 184 | 9,432 | 13.5\% | 5,479,341 | 3.9\% | 581 | 8,001 | 11.5\% | 8,414,480 | 6.1\% | 1,052 | 5,762 | 8.3\% | 8,725,694 | 6.3\% | 1,514 |
| Davie......... | 2,796 | 15.3\% | 16,498 | 0.0\% | 6 | 2,481 | 13.6\% | 478,075 | 0.9\% | 193 | 2,110 | 11.6\% | 1,233,978 | 2.4\% | 585 | 1,841 | 10.1\% | 1,900,817 | 3.7\% | 1,032 | 1,421 | 7.8\% | 2,057,924 | 4.0\% | 1,448 |
| Duplin........ | 3,271 | 16.4\% | 3,015,752 | 9.8\% | 922 | 3,941 | 19.8\% | 547,456 | 1.8\% | 139 | 3,382 | 17.0\% | 1,758,317 | 5.7\% | 520 | 2,614 | 13.1\% | 2,589,205 | 8.4\% | 991 | 1,701 | 8.5\% | 2,451,047 | 8.0\% | 1,441 |
| Durham...... | 16,984 | 12.5\% | 120,888 | 0.0\% | 7 | 19,112 | 14.1\% | 3,524,739 | 1.0\% | 184 | 16,579 | 12.2\% | 10,271,060 | 2.8\% | 620 | 14,848 | 10.9\% | 16,654,798 | 4.5\% | 1,122 | 11,502 | 8.5\% | 18,449,064 | 5.0\% | 1,604 |
| Edgecombe.. | 3,402 | 17.5\% | 17,918 | 0.1\% | 5 | 4,506 | 23.2\% | 675,556 | 2.6\% | 150 | 3,519 | 18.1\% | 1,964,817 | 7.7\% | 558 | 2,303 | 11.9\% | 2,397,739 | 9.4\% | 1,04 | 1,428 | 7.4\% | 2,132,680 | 8.4\% | 1,493 |
| Forsyth....... | 23,072 | 14.4\% | 159,873 | 0.0\% | 7 | 25,827 | 16.2\% | 4,625,324 | 1.1\% | 179 | 21,142 | 13.2\% | 12,456,502 | 2.9\% | 58 | 16,893 | 10.6\% | 18,167,734 | 4.2\% | 1,075 | 12,756 | 8.0\% | 19,479,408 | 4.5\% | 1,527 |
| Franklin..... | 3,650 | 14.7\% | 20,128 | 0.0\% | 6 | 3,903 | 15.7\% | 663,894 | 1.4\% | 170 | 3,245 | 13.1\% | 1,858,608 | 3.9\% | 573 | 2,680 | 10.8\% | 2,816,236 | 5.9\% | 1,051 | 2,064 | 8.3\% | 3,087,270 | 6.5\% | 1,496 |
| Gaston.. | 13,309 | 14.4 | 79,232 | 0.0\% | 6 | 14,581 | 15.8\% | 2,623,533 | 1.4\% | 180 | 12,709 | 13.8 | 7,509,996 | 4.0\% | 591 | 10,285 | 11.2\% | 10,856,273 | 5.8\% | 1,05 | 7,796 | 8.5\% | 11,743,024 | 6.2\% | 1,506 |
| Gates........... | 515 | 12.8 | 1,943 | 0.0\% | 4 | 578 | 14.4\% | 73,217 | 1.7\% | 127 | 518 | 12.9 | 191,880 | 4.4 | 370 | 456 | 11.3\% | 300,029 | 6.8\% | 658 | 374 | 9.3\% | 302,63 | 6.9\% | 809 |
| Graham..... | 514 | 16.7\% | 1,295 | 0.0\% | 3 | 574 | 18.7\% | 74,000 | 2.0\% | 129 | 484 | 15.7\% | 241,962 | 6.5\% | 500 | 361 | 11.7\% | 296,353 | 8.0\% | 821 | 281 | 9.1\% | 324,445 | 8.8 | 1,155 |
| Granville.... | 3,082 | 12.9\% | 12,812 | 0.0\% | 4 | 3,531 | 14.8\% | 592,857 | 1.2\% | 168 | 3,221 | 13.5\% | 1,826,950 | 3.7\% | 567 | 2,858 | 12.0\% | 2,993,350 | 6.1\% | 1,047 | 1,961 | 8.2\% | 2,893,787 | 5.9\% | 1,476 |
| Greene........ | 980 | 14.6\% | 14,529 | 0.1\% | 15 | 1,337 | 19.9\% | 193,281 | 1.9\% | 145 | 1,163 | 17.3\% | 630,757 | 6.2\% | 542 | 832 | 12.4\% | 849,537 | 8.4\% | 1,021 | 588 | 8.8\% | 839,587 | 8.3\% | 1,428 |
| Guilfor | 33,523 | 15.0\% | 309,959 | 0.1\% | 9 | 37,691 | 16.9\% | 6,977,536 | 1.2 | 185 | 29,811 | 13.3\% | 17,834,557 | 3.1\% | 59 | 24,072 | 10.8\% | 26,148,956 | 4.6\% | 1,086 | 17,744 | 7.9\% | 27,284,981 | 4.8 | 1,538 |
| Halifax.. | 3,405 | 16.9\% | 22,975 | 0.1\% | 7 | 4,331 | 21.5\% | 648,036 | 2.5\% | 150 | 3,430 | 17.0\% | 1,808,173 | 7.0\% | 527 | 2,437 | 12.1\% | 2,306,885 | 8.9\% | 947 | 1,541 | 7.6\% | 2,089,123 | 8.0\% | 1,356 |
| Harnett.... | 6,935 | 15.7\% | 41,894 | 0.1\% | 6 | 7,495 | 17.0\% | 1,234,201 | 1.7\% | 165 | 6,170 | 14.0\% | 3,306,214 | 4.5\% | 536 | 4,810 | 12.9\% | 4,787,991 | 6.6\% | 99 | 3,722 | 8.4\% | 5,205,009 | 7.2\% | 1,398 |
| Haywood... | 4,061 | 15.3\% | 48,461 | 0.1\% | 12 | 4,618 | 17.4\% | 842,435 | 1.9\% | 182 | 3,745 | 14.1\% | 2,153,236 | 4.7\% | 575 | 2,711 | 10.2\% | 2,700,529 | 6.0\% | 996 | 2,112 | 8.0\% | 3,021,861 | 6.7\% | 1,431 |
| Henderson... | 7,274 | 14.4\% | 54,571 | 0.1\% | 8 | 7,480 | 14.8\% | 1,447,143 | 1.4\% | 193 | 6,575 | 13.0\% | 3,837,928 | 3.8\% | 584 | 5,304 | 10.5\% | 5,359,302 | 5.3\% | 1,010 | 4,042 | 8.0\% | 5,809,085 | 5.7\% | 1,437 |
| Hertford...... | 1,218 | 16.2\% | 3,102 | 0.0\% | 3 | 1,535 | 20.4\% | 206,226 | 2.1\% | 134 | 1,278 | 17.0\% | 631,665 | 6.5\% | 494 | 877 | 11.7\% | 769,251 | 7.9\% | 877 | 646 | 8.6\% | 827,544 | 8.5\% | 1,281 |
| Hoke......... | 2,584 | 15.4\% | 39,888 | 0.2\% | 15 | 3,211 | 19.1\% | 465,832 | 2.2\% | 145 | 2,787 | 16.6\% | 1,412,731 | 6.8\% | 507 | 2,007 | 11.9\% | 1,921,255 | 9.2\% | 957 | 1,385 | 8.2\% | 1,891,630 | 9.1\% | 1,366 |
| Hyde.......... | 327 | 18.6\% | 990 | 0.0\% | 3 | 352 | 20.0\% | 54,363 | 2.1\% | 154 | 276 | 15.7\% | 150,803 | 5.9\% | 546 | 192 | 10.9\% | 198,477 | 7.7\% | 1,034 | 132 | 7.5\% | 183,175 | 7.1\% | 1,388 |
| Iredell........ | 11,787 | 15.5\% | 514,079 | 0.2\% | 44 | 10,798 | 14.2\% | 2,097,289 | 1.0\% | 194 | 9,021 | 11.9\% | 5,423,740 | 2.5\% | 601 | 7,464 | 9.8\% | 7,967,153 | 3.6\% | 1,067 | 5,779 | 7.6\% | 8,797,614 | 4.0\% | 1,522 |
| Jackson | 2,468 | 17.2\% | 14,931 | 0.1\% | 6 | 2,566 | 17.8\% | 493,343 | 2.0\% | 192 | 1,990 | 13.8\% | 1,132,400 | 4.7\% | 569 | 1,505 | 10.5\% | 1,497,862 | 6.2\% | 995 | 1,117 | 7.8\% | 1,557,538 | 6.4\% | 1,39 |


| County | FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$50,000-\$59,999 |  |  |  |  | \$60,000-\$69,999 |  |  |  |  | \$70,000-\$79,999 |  |  |  |  | \$80,000-\$89,999 |  |  |  |  | \$90,000-\$99,999 |  |  |  |  |
|  | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ |  | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | $\begin{gathered} \% \\ \begin{array}{c} \% \\ \text { of } \\ \text { county } \end{array} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \mathbf{A v g} \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\$]} \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { oounty } \end{gathered}$ | $\begin{gathered} \hline \text { Avg } \\ \operatorname{tax} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \begin{array}{l} \mathrm{Net} \\ \mathrm{tax} \\ {[\$]} \end{array} \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { ounty } \end{gathered}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ {[\$]} \end{gathered}$ | $\begin{aligned} & \text { Returns } \\ & \text { filed } \end{aligned}$ | $\%$ <br> of <br> county | $\begin{aligned} & \mathrm{Net} \\ & \mathrm{tax} \\ & {[\mathrm{~S} \mid} \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \hline \mathbf{A v g} \\ \operatorname{tax} \\ {[\$]} \end{gathered}$ | $\begin{aligned} & \text { Returns } \\ & \text { filed } \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & \text { t } \mathrm{S}] \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Avg } \\ & \text { tax } \\ & {[\$ 8} \end{aligned}$ |
| Alamance.. | 4,465 | 6.4\% | 8,530,859 | 6.1\% | 1,911 | 3,643 | 5.2\% | 8,397,241 | 6.0\% | 2,305 | 2,970 | 4.3\% | 8,197,690 | 5.8\% | 2,760 | 2,443 | 3.5\% | 7,888,932 | 5.6\% | 3,229 | 2,152 | 3.1\% | 7,923,640 | 5.6\% | 3,682 |
| Alexander.. | 1,060 | 6.9\% | 1,990,768 | 7.3\% | 1,878 | 873 | 5.7\% | 1,980,133 | 7.3\% | 2,268 | 746 | 4.9\% | 2,056,078 | 7.6\% | 2,756 | 586 | 3.8\% | 1,912,314 | 7.0\% | 3,263 | 439 | 2.9\% | 1,623,429 | 6.0\% | 3,698 |
| Alleghany.. | 279 | 6.4\% | 431,535 | 6.0\% | 1,5 | 225 | 5.2\% | 425,195 | 6.0\% | 1,890 | 173 | 4.0\% | 395,401 | 5.5\% | 2,286 | 122 | 2.8\% | 346,130 | 4.9\% | 2,83 | 105 | 2.4\% | 302,541 | 4.2\% | 2,881 |
| Anson....... | 504 | 5.6\% | 937,149 | 8.8\% | 1,85 | 387 | 4.3\% | 881,854 | 8.3\% | 2,279 | 294 | 3.2\% | 775,127 | 7.3\% | 2,636 | 231 | 2.6\% | 665,729 | 6.3\% | 2,882 | 189 | 2.1\% | 654,527 | 6.2\% | 3,463 |
| Ashe......... | 692 | 6.6\% | 1,212,236 | 7.3\% | 1,752 | 565 | 5.4\% | 1,189,758 | 7.1\% | 2,106 | 431 | 4.1\% | 1,145,405 | 6.9\% | 2,658 | 358 | 3.4\% | 1,003,728 | 6.0\% | 2,804 | 285 | 2.7\% | 963,750 | 5.8\% | 3,382 |
| Avery........ | 398 | 6.4\% | 693,887 | 7.2\% | 1,743 | 288 | 4.6\% | 618,384 | 6.4\% | 2,147 | 255 | 4.1\% | 663,416 | 6.9\% | 2,602 | 195 | 3.1\% | 581,573 | 6.0\% | 2,982 | 159 | 2.6\% | 545,645 | 5.7\% | 3,432 |
| Beaufort... | 1,231 | 6.3\% | 2,199,099 | 6.4\% | 1,78 | 958 | 4.9\% | 2,030,850 | 5.9\% | 2,12 | 812 | 4.1\% | 2,090,885 | 6.1\% | 2,575 | 667 | 3.4\% | 1,914,995 | 5.6\% | 2,871 | 568 | 2.9\% | 1,937,652 | 5.7\% | 3,411 |
| Bertie........ | 434 | 6.1\% | 768,380 | 7.2\% | 1,770 | 293 | 4.1\% | 575,543 | 5.4\% | 1,964 | 222 | 3.1\% | 536,278 | 5.0\% | 2,416 | 182 | 2.6\% | 518,264 | 4.9\% | 2,848 | 128 | 1.8\% | 409,048 | 3.8\% | 3,196 |
| Bladen...... | 684 | 6.0\% | 1,199,014 | 7.4\% | 1,753 | 520 | 4.5\% | 1,161,700 | 7.2\% | 2,234 | 435 | 3.8\% | 1,073,897 | 6.6\% | 2,469 | 335 | 2.9\% | 1,001,494 | 6.2\% | 2,990 | 255 | 2.2\% | 889,072 | 5.5\% | 3,487 |
| Brunswick.. | 3,492 | 6.2\% | 5,605,625 | 4.9\% | 1,605 | 2,895 | 5.2\% | 5,550,128 | 4.9\% | 1,917 | 2,648 | 4.7\% | 5,953,480 | 5.2\% | 2,248 | 2,323 | 4.1\% | 6,030,566 | 5.3\% | 2,596 | 2,151 | 3.8\% | 6,328,767 | 5.6\% | 2,942 |
| Buncombe. | 7,299 | 6.2\% | 13,676,997 | 4.7\% | 1,874 | 6,003 | 5.1\% | 13,473,947 | 4.6\% | 2,245 | 4,904 | 4.1\% | 13,090,325 | 4.5\% | 2,669 | 4,123 | 3.5\% | 12,693,409 | 4.4\% | 3,0 | 3,470 | 2.9\% | 12,251,761 | 4.2\% | 3,531 |
| Burke......... | 2,208 | 6.4\% | 4,048,803 | 7.4\% | 1,83 | 1,772 | 5.2\% | 3,941,035 | 7.2\% | 2,224 | 1,428 | 4.2\% | 3,796,708 | 6.9\% | 2,659 | 1,157 | 3.4\% | 3,490,824 | 6.4\% | 3,017 | 861 | 2.5\% | 3,010,133 | 5.5\% | 3,496 |
| Cabarrus.... | 5,433 | 6.2\% | 10,493,961 | 4.6\% | 1,932 | 4,520 | 5.1\% | 10,622,044 | 4.7\% | 2,350 | 3,847 | 4.4\% | 10,744,387 | 4.7\% | 2,793 | 3,430 | 3.9\% | 11,226,072 | 4.9\% | 3,273 | 3,017 | 3.4\% | 11,251,987 | 5.0\% | 3,730 |
| Caldwell..... | 2,009 | 6.3\% | 3,810,877 | 7.5\% | 1,897 | 1,716 | 5.4\% | 3,876,347 | 7.7\% | 2,259 | 1,247 | 3.9\% | 3,465,922 | 6.9\% | 2,779 | 992 | 3.1\% | 3,176,777 | 6.3\% | 3,202 | 796 | 2.5\% | 2,919,918 | 5.8\% | 3,668 |
| Camden..... | 280 | 6.6\% | 363,328 | 5.8\% | 1,298 | 243 | 5.8\% | 371,032 | 5.9\% | 1,527 | 238 | 5.6\% | 378,885 | 6.0\% | 1,592 | 219 | 5.2\% | 391,529 | 6.2\% | 1,788 | 191 | 4.5\% | 409,878 | 6.5\% | 2,146 |
| Carteret...... | 1,848 | 6.2\% | 3,001,074 | 4.9\% | 1,624 | 1,585 | 5.3\% | 3,057,937 | 4.9\% | 1,929 | 1,349 | 4.5\% | 3,102,257 | 5.0\% | 2,300 | 1,162 | 3.9\% | 3,101,761 | 5.0\% | 2,669 | 992 | $3.3 \%$ | 3,025,804 | 4.9\% | 3,050 |
| Caswell | 581 | 6.6\% | 937,594 | 6.9\% | 1,61 | 455 | 5.1\% | 859,510 | 6.3\% | 1,889 | 347 | 3.9\% | 818,958 | 6.0\% | 2,36 | 297 | 3.4\% | 804,994 | 5.9\% | 2,710 | 246 | 2.8\% | 779,209 | 5.7\% | 3,168 |
| Catawba...... | 4,718 | 6.5\% | 9,046,506 | 5.5\% | 1,917 | 3,863 | 5.3\% | 8,932,969 | 5.4\% | 2,312 | 3,088 | 4.2\% | 8,493,381 | 5.2\% | 2,750 | 2,590 | 3.6\% | 8,291,479 | 5.0\% | 3,201 | 1,953 | 2.7\% | 7,080,040 | 4.3\% | 3,625 |
| Chatham.. | 1,751 | 5.5\% | 3,154,186 | 2.8\% | 1,801 | 1,521 | 4.8\% | 3,247,070 | 2.9\% | 2,135 | 1,314 | 4.1\% | 3,313,207 | 3.0\% | 2,521 | 1,211 | 3.8\% | 3,512,160 | 3.1\% | 2,900 | 1,081 | 3.4\% | 3,573,665 | 3.2\% | 3,306 |
| Cherokee... | 658 | 6.2\% | 1,024,358 | 8.0\% | 1,557 | 522 | 4.9\% | 948,257 | 7.4\% | 1,817 | 389 | 3.7\% | 863,628 | 6.7\% | 2,220 | 311 | 2.9\% | 813,563 | 6.3\% | 2,616 | 291 | 2.7\% | 878,524 | 6.9\% | 3,019 |
| Chowan...... | 364 | 6.1\% | 571,344 | 5.6\% | 1,570 | 272 | 4.5\% | 478,038 | 4.7\% | 1,757 | 236 | 3.9\% | 497,989 | 4.8\% | 2,110 | 219 | 3.7\% | 620,096 | 6.0\% | 2,83 | 187 | 3.1\% | 570,733 | 5.6\% | 3,052 |
| Clay...... | 287 | 6.7\% | 398,409 | 7.1\% | 1,388 | 217 | 5.0\% | 353,452 | 6.3\% | 1,629 | 171 | 4.0\% | 310,719 | 5.5\% | 1,817 | 132 | 3.1\% | 314,552 | 5.6\% | 2,383 | 131 | 3.0\% | 355,549 | 6.3\% | 2,714 |
| Cleveland... | 2,513 | 6.2\% | 4,501,149 | 7.0\% | 1,791 | 2,079 | 5.1\% | 4,520,147 | 7.1\% | 2,174 | 1,657 | 4.1\% | 4,334,368 | 6.8\% | 2,616 | 1,387 | 3.4\% | 4,162,875 | 6.5\% | 3,001 | 1,097 | 2.7\% | 3,719,424 | 5.8\% | 3,391 |
| Columbus.. | 1,121 | 5.8\% | 1,933,160 | 7.5\% | 1,724 | 843 | 4.3\% | 1,726,996 | 6.7\% | 2,049 | 680 | 3.5\% | 1,661,944 | 6.4\% | 2,444 | 540 | 2.8\% | 1,563,921 | 6.0\% | 2,896 | 456 | 2.3\% | 1,541,384 | 5.9\% | 3,380 |
| Craven........ | 2,594 | 6.5\% | 4,182,530 | 5.6\% | 1,612 | 2,216 | 5.5\% | 4,272,787 | 5.8\% | 1,928 | 1,827 | 4.5\% | 4,242,393 | 5.7\% | 2,322 | 1,706 | 4.2\% | 4,612,556 | 6.2\% | 2,704 | 1,363 | 3.4\% | 4,188,921 | 5.6\% | 3,073 |
| Cumberland | 6,896 | 6.0\% | 11,602,986 | 6.6\% | 1,683 | 5,271 | 4.6\% | 10,395,533 | 5.9\% | 1,972 | 4,231 | 3.7\% | 9,885,031 | 5.6\% | 2,336 | 3,506 | 3.0\% | 9,478,556 | 5.4\% | 2,704 | 2,755 | 2.4\% | 8,442,236 | $4.8{ }^{\circ}$ | 3,064 |
| Currituck... | 702 | 6.6\% | 824,731 | 6.1\% | 1,175 | 588 | 5.5\% | 770,399 | 5.7\% | 1,310 | 513 | 4.8\% | 795,618 | 5.9\% | 1,551 | 480 | 4.5\% | 775,909 | 5.7\% | 1,61 | 430 | 4.0\% | 781,085 | 5.8\% | 1,816 |
| Dare........... | 1,159 | 6.4\% | 2,060,530 | 5.2\% | 1,778 | 918 | 5.0\% | 1,931,271 | 4.9\% | 2,104 | 785 | 4.3\% | 1,925,923 | 4.9\% | 2,453 | 655 | 3.6\% | 1,771,557 | 4.5\% | 2,705 | 612 | 3.4\% | 1,947,287 | 4.9\% | 3,182 |
| Davidson..... | 4,623 | 6.6\% | 8,883,350 | 6.4\% | 1,922 | 3,687 | 5.3\% | 8,574,598 | 6.2\% | 2,326 | 3,157 | 4.5\% | 8,758,599 | 6.3\% | 2,774 | 2,675 | 3.8\% | 8,612,494 | 6.2\% | 3,220 | 2,237 | 3.2\% | 8,341,611 | 6.0\% | 3,729 |
| Davie.......... | 1,142 | 6.3\% | 2,139,778 | 4.2\% | 1,874 | 978 | 5.4\% | 2,193,668 | 4.3\% | 2,243 | 832 | 4.6\% | 2,217,614 | 4.3\% | 2,665 | 714 | 3.9\% | 2,200,585 | 4.3\% | 3,082 | 641 | 3.5\% | 2,315,612 | 4.5\% | 3,612 |
| Duplin........ | 1,124 | 5.6\% | 2,047,839 | 6.7\% | 1,822 | 854 | 4.3\% | 1,878,407 | 6.1\% | 2,200 | 647 | 3.2\% | 1,730,420 | 5.6\% | 2,67 | 538 | 2.7\% | 1,634,379 | 5.3\% | 3,023 | 416 | 2.1\% | 1,464,793 | $4.8{ }^{\circ}$ | 3,521 |
| Durham...... | 9,155 | 6.7\% | 18,696,166 | 5.1\% | 2,042 | 7,074 | 5.2\% | 17,261,502 | 4.7\% | 2,440 | 5,809 | 4.3\% | 16,728,589 | 4.5\% | 2,880 | 4,908 | 3.6\% | 16,174,696 | 4.4\% | 3,296 | 4,371 | 3.2\% | 16,253,681 | 4.4\% | 3,719 |
| Edgecombe.. | 973 | 5.0\% | 1,800,618 | 7.1\% | 1,851 | 724 | 3.7\% | 1,604,496 | 6.3\% | 2,216 | 557 | 2.9\% | 1,466,555 | 5.8\% | 2,633 | 460 | 2.4\% | 1,394,738 | 5.5\% | 3,032 | 352 | 1.8\% | 1,233,079 | 4.8\% | 3,503 |
| Forsyth....... | 9,860 | 6.2\% | 18,995,667 | 4.4\% | 1,927 | 7,684 | 4.8\% | 17,833,118 | 4.1\% | 2,321 | 6,656 | 4.2\% | 18,294,967 | 4.2\% | 2,749 | 5,505 | 3.4\% | 17,707,548 | 4.1\% | 3,217 | 4,601 | 2.9\% | 16,771,416 | 3.9\% | 3,645 |
| Franklin..... | 1,682 | 6.8\% | 3,189,396 | 6.7\% | 1,896 | 1,313 | 5.3\% | 3,013,111 | 6.3\% | 2,295 | 1,087 | 4.4\% | 2,950,357 | 6.2\% | 2,714 | 1,015 | 4.1\% | 3,228,262 | 6.8\% | 3,18 | 822 | 3.3\% | 3,023,109 | 6.3\% | 3,678 |
| Gaston...... | 6,032 | 6.5\% | 11,579,005 | 6.2\% | 1,920 | 4,785 | 5.2\% | 11,050,041 | 5.9\% | 2,309 | 3,967 | 4.3\% | 10,780,294 | 5.7\% | 2,717 | 3,306 | 3.6\% | 10,561,991 | 5.6\% | 3,19 | 2,761 | 3.0\% | 10,078,622 | 5.4\% | 3,650 |
| Gates........... | 297 | 7.4\% | 297,923 | 6.8\% | 1,003 | 283 | 7.0\% | 279,230 | 6.3\% | 987 | 208 | 5.2\% | 310,899 | 7.1\% | 1,495 | 167 | 4.2\% | 257,736 | 5.8 | 1,543 | 140 | 3.5\% | 301,38 | 6.8 | 2,153 |
| Graham..... | 212 | 6.9\% | 339,038 | 9.2\% | 1,599 | 169 | 5.5\% | 324,343 | 8.8\% | 1,919 | 117 | 3.8\% | 279,511 | 7.6\% | 2,389 | 87 | 2.8\% | 247,307 | 6.7\% | 2,843 | 79 | 2.6\% | 264,173 | 7.1\% | 3,344 |
| Granville.... | 1,637 | 6.8\% | 3,134,056 | 6.4\% | 1,915 | 1,279 | 5.4\% | 2,956,226 | 6.1\% | 2,311 | 1,126 | 4.7\% | 3,044,529 | 6.2\% | 2,704 | 985 | 4.1\% | 3,083,870 | 6.3\% | 3,131 | 804 | 3.4\% | 2,931,303 | 6.0\% | 3,646 |
| Greene....... | 395 | 5.9\% | 731,925 | 7.2\% | 1,853 | 287 | 4.3\% | 638,305 | 6.3\% | 2,224 | 250 | 3.7\% | 647,952 | 6.4\% | 2,592 | 203 | 3.0\% | 638,950 | 6.3\% | 3,148 | 168 | 2.5\% | 611,143 | 6.0\% | 3,638 |
| Guilford...... | 13,264 | 5.9\% | 25,811,237 | 4.6\% | 1,946 | 10,302 | 4.6\% | 23,819,340 | 4.2\% | 2,312 | 8,222 | 3.7\% | 22,499,912 | 4.0\% | 2,737 | 7,193 | 3.2\% | 22,716,479 | 4.0\% | 3,15 | 6,173 | 2.8\% | 22,288,420 | 3.9\% | 3,611 |
| Halifax........ | 1,013 | 5.0\% | 1,756,248 | 6.8\% | 1,734 | 862 | 4.3\% | 1,757,109 | 6.8\% | 2,038 | 653 | 3.2\% | 1,584,239 | 6.1\% | 2,426 | 501 | 2.5\% | 1,401,130 | 5.4\% | 2,797 | 400 | 2.0\% | 1,318,450 | 5.1\% | 3,296 |
| Harnett....... | 2,715 | 6.2\% | 4,857,430 | 6.7\% | 1,789 | 2,215 | 5.0\% | 4,689,701 | 6.4\% | 2,117 | 1,873 | 4.3\% | 4,793,655 | 6.6\% | 2,559 | 1,643 | 3.7\% | 4,810,581 | 6.6\% | 2,928 | 1,416 | 3.2\% | 4,810,191 | 6.6\% | 3,397 |
| Haywood... | 1,713 | 6.5\% | 3,158,658 | 7.0\% | 1,844 | 1,428 | 5.4\% | 3,130,063 | 6.9\% | 2,192 | 1,195 | 4.5\% | 3,108,164 | 6.8\% | 2,601 | 950 | 3.6\% | 2,819,592 | 6.2\% | 2,968 | 821 | 3.1\% | 2,818,343 | 6.2\% | 3,433 |
| Henderson... | 3,375 | 6.7\% | 6,013,343 | 5.9\% | 1,782 | 2,758 | 5.4\% | 5,864,011 | 5.8\% | 2,126 | 2,369 | 4.7\% | 5,970,230 | 5.9\% | 2,520 | 2,040 | 4.0\% | 5,945,961 | 5.9\% | 2,915 | 1,772 | 3.5\% | 5,844,464 | 5.8\% | 3,298 |
| Hertford...... | 427 | 5.7\% | 664,215 | 6.8\% | 1,556 | 311 | 4.1\% | 565,681 | 5.8\% | 1,819 | 200 | 2.7\% | 442,956 | 4.5\% | 2,215 | 203 | 2.7\% | 527,477 | 5.4\% | 2,598 | 163 | 2.2\% | 491,031 | 5.0\% | 3,012 |
| Hoke......... | 1,079 | 6.4\% | 1,814,258 | 8.7\% | 1,681 | 831 | 4.9\% | 1,646,847 | 7.9\% | 1,982 | 677 | 4.0\% | 1,580,239 | 7.6\% | 2,334 | 513 | 3.0\% | 1,435,039 | 6.9\% | 2,797 | 394 | 2.3\% | 1,247,293 | 6.0\% | 3,166 |
| Hyde.......... | 90 | 5.1\% | 154,336 | 6.0\% | 1,715 | 89 | 5.1\% | 185,428 | 7.2\% | 2,083 | 67 | 3.8\% | 182,332 | 7.1\% | 2,721 | 58 | 3.3\% | 165,451 | 6.4\% | 2,853 | 36 | 2.0\% | 125,275 | 4.9\% | 3,480 |
| Iredell........ | 4,659 | 6.1\% | 8,837,281 | 4.0\% | 1,897 | 3,763 | 5.0\% | 8,790,589 | 4.0\% | 2,336 | 3,165 | 4.2\% | 8,704,483 | 4.0\% | 2,750 | 2,812 | 3.7\% | 9,011,429 | 4.1\% | 3,205 | 2,418 | 3.2\% | 8,843,896 | 4.0\% | 3,658 |
| Jackson | 916 | 6.4\% | 1,635,867 | 6.7\% | 1,786 | 738 | 5.1\% | 1,534,748 | 6.3\% | 2,080 | 625 | 4.3\% | 1,618,241 | 6.6\% | 2,589 | 492 | 3.4\% | 1,424,409 | 5.9\% | 2,895 | 413 | 2.9\% | 1,288,400 | 5.3\% | 3,120 |


|  | FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Countr-Cont |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$100,000-\$149,999 |  |  |  |  | \$150,000-\$199,999 |  |  |  |  | \$200,000 or more |  |  |  |  | Total Returns Filed and Net Tax Liability |  |  |  |  |  |  |  |
|  |  | \% | Net | \% | Avg |  | \% | Net | \% | Avg |  | \% | Net | \% | Avg |  | \% | Net | \% | Avg |  | ank |  |
|  | Returns |  | tax |  |  |  |  | tax |  | , | Returns | - | tax |  |  | Returns |  |  |  |  | Retur | Net ta | ility |
| County | ed | county | [\$] | county | [\$] | filed | county | [\$] | county | [\$] | filed | county | [\$] | county | [\$] | filed | total | [\$] | total | [\$] | filed | Total | Average |
| Alamance.. | 5,589 | 8.0\% | 27,864,544 | 19.8\% | 4,986 | 1,752 | 2.5\% | 13,179,054 | 9.4\% | 7,522 | 1,654 | 2.4\% | 32,854,821 | 23.4\% | 19,864 | 69,468 | 1.5\% | 140,561,904 | 1.3\% | 2,023 | 16 | 17 | 26 |
| Alexander.. | 954 | 6.2\% | 4,648,986 | 17.1\% | 4,873 | 258 | 1.7\% | 1,955,932 | 7.2\% | 7,581 | 263 | 1.7\% | 5,242,756 | 19.3\% | 19,934 | 15,357 | 0.3\% | 27,177,764 | 0.2\% | 1,770 | 65 | 57 | 40 |
| Alleghany.. | 233 | 5.4\% | 926,375 | 13.0\% | 3,976 | 70 | 1.6\% | 466,894 | 6.5\% | 6,670 | 79 | 1.8\% | 2,545,514 | 35.7\% | 32,222 | 4,346 | 0.1\% | 7,134,421 | 0.1\% | 1,642 | 93 | 91 | 53 |
| Anson....... | 385 | 4.3\% | 1,778,904 | 16.7\% | 4,621 | 95 | 1.0\% | 658,254 | 6.2\% | 6,929 | 66 | 0.7\% | 877,963 | 8.3\% | 13,302 | 9,049 | 0.2\% | 10,636,023 | 0.1\% | 1,175 | 76 | 81 | 94 |
| Ashe......... | 638 | 6.1\% | 2,717,007 | 16.3\% | 4,259 | 179 | 1.7\% | 1,238,288 | 7.4\% | 6,918 | 186 | 1.8\% | 3,728,074 | 22.4\% | 20,043 | 10,528 | 0.2\% | 16,660,256 | 0.1\% | 1,582 | 73 | 69 | 58 |
| Avery........ | 339 | 5.4\% | 1,509,496 | 15.7\% | 4,453 | 109 | 1.7\% | 779,991 | 8.1\% | 7,156 | 120 | 1.9\% | 2,032,886 | 21.1\% | 16,941 | 6,235 | 0.1\% | 9,631,627 | 0.1\% | 1,545 | 86 | 85 | 60 |
| Beaufort... | 1,568 | 8.0\% | 7,081,952 | 20.7\% | 4,517 | 508 | 2.6\% | 3,559,881 | 10.4\% | 7,008 | 437 | 2.2\% | 7,322,702 | 21.4\% | 16,757 | 19,593 | 0.4\% | 34,285,117 | 0.3\% | 1,750 | 51 | 52 | 43 |
| Bertie........ | 317 | 4.5\% | 1,428,287 | 13.4\% | 4,506 | 87 | 1.2\% | 599,943 | 5.6\% | 6,896 | 69 | 1.0\% | 3,206,545 | 30.1\% | 46,472 | 7,105 | 0.2\% | 10,653,447 | 0.1\% | 1,499 | 83 | 80 | 69 |
| Bladen...... | 603 | 5.2\% | 2,866,863 | 17.7\% | 4,754 | 151 | 1.3\% | 1,092,138 | 6.7\% | 7,233 | 138 | 1.2\% | 2,810,535 | 17.3\% | 20,366 | 11,494 | 0.2\% | 16,220,368 | 0.1\% | 1,411 | 70 | 71 | 77 |
| Brunswick.. | 6,450 | 11.5\% | 25,409,490 | 22.3\% | 3,939 | 2,361 | 4.2\% | 14,147,559 | 12.4\% | 5,992 | 2,166 | 3.9\% | 29,763,654 | 26.1\% | 13,741 | 56,206 | 1.2\% | 113,941,391 | 1.0\% | 2,027 | 22 | 19 | 25 |
| Buncombe. | 9,473 | 8.0\% | 44,730,014 | 15.4\% | 4,722 | 3,554 | 3.0\% | 25,260,640 | 8.7\% | 7,108 | 5,112 | 4.3\% | 112,471,654 | 38.6\% | 22,001 | 118,609 | 2.5\% | 291,236,841 | 2.6\% | 2,455 | 6 | 7 | 15 |
| Burke......... | 1,980 | 5.8\% | 9,363,978 | 17.1\% | 4,729 | 487 | 1.4\% | 3,468,780 | 6.3\% | 7,123 | 556 | 1.6\% | 10,585,423 | 19.3\% | 19,039 | 34,363 | 0.7\% | 54,796,993 | 0.5\% | 1,595 | 33 | 35 | 56 |
| Cabarrus.... | 9,740 | 11.0\% | 50,102,374 | 22.1\% | 5,144 | 3,771 | 4.3\% | 29,260,049 | 12.9\% | 7,747 | 3,714 | 4.2\% | 64,873,045 | 28.6\% | 17,467 | 88,271 | 1.9\% | 227,109,190 | 2.0\% | 2,573 | 11 | 10 | 11 |
| Caldwell..... | 1,785 | 5.6\% | 8,635,174 | 17.1\% | 4,838 | 443 | 1.4\% | 3,250,184 | 6.4\% | 7,337 | 437 | 1.4\% | 9,514,318 | 18.8\% | 21,772 | 31,727 | 0.7\% | 50,526,164 | 0.5\% | 1,593 | 35 | 38 | 57 |
| Camden..... | 546 | 13.0\% | 1,630,822 | 25.9\% | 2,987 | 177 | 4.2\% | 853,487 | 13.5\% | 4,822 | 88 | 2.1\% | 962,590 | 15.3\% | 10,939 | 4,213 | 0.1\% | 6,301,587 | 0.1\% | 1,496 | 95 | 92 | 71 |
| Carteret...... | 2,858 | 9.6\% | 12,303,896 | 19.9\% | 4,305 | 951 | 3.2\% | 6,390,628 | 10.3\% | 6,720 | 1,101 | 3.7\% | 19,478,358 | 31.5\% | 17,692 | 29,787 | 0.6\% | 61,839,370 | 0.6\% | 2,076 | 37 | 34 | 21 |
| Caswell | 614 | 6.9\% | 2,554,365 | 18.8\% | 4,160 | 121 | 1.4\% | 807,653 | 5.9\% | 6,675 | 98 | 1.1\% | 3,099,464 | 22.8\% | 31,627 | 8,836 | 0.2\% | 13,604,386 | 0.1\% | 1,540 | 77 | 74 | 62 |
| Catawba...... | 5,209 | 7.1\% | 25,860,652 | 15.7\% | 4,965 | 1,856 | 2.5\% | 13,918,606 | 8.5\% | 7,499 | 2,510 | 3.4\% | 55,594,196 | 33.8\% | 22,149 | 72,857 | 1.6\% | 164,320,957 | 1.5\% | 2,255 | 14 | 15 | 16 |
| Chatham.. | 3,898 | 12.3\% | 18,234,127 | 16.3\% | 4,678 | 2,092 | 6.6\% | 14,850,044 | 13.3\% | 7,098 | 2,952 | 9.3\% | 53,684,130 | 48.0\% | 18,186 | 31,689 | 0.7\% | 111,879,354 | 1.0\% | 3,531 | 36 | 21 | 4 |
| Cherokee... | 593 | 5.6\% | 2,320,541 | 18.1\% | 3,913 | 135 | 1.3\% | 765,786 | 6.0\% | 5,672 | 127 | 1.2\% | 1,987,308 | 15.5\% | 15,648 | 10,618 | 0.2\% | 12,814,458 | 0.1\% | 1,207 | 72 | 77 | 92 |
| Chowan...... | 457 i | 7.6\% | 1,939,667 | 18.9\% | 4,244 | 138 | 2.3\% | 914,735 | 8.9\% | 6,629 | 158 | 2.6\% | 2,921,752 | 28.4\% | 18,492 | 5,985 | 0.1\% | 10,280,263 | 0.1\% | 1,718 | 88 | 82 | 46 |
| Clay...... | 315 | 7.3\% | 1,123,441 | 20.0\% | 3,566 | 87 | 2.0\% | 478,613 | 8.5\% | 5,501 | 90 | 2.1\% | 1,209,572 | 21.6\% | 13,440 | 4,314 | 0.1\% | 5,605,480 | 0.1\% | 1,299 | 94 | 95 | 83 |
| Cleveland... | 2,731 | 6.7\% | 12,396,511 | 19.3\% | 4,539 | 653 | 1.6\% | 4,564,967 | 7.1\% | 6,991 | 616 | 1.5\% | 11,990,041 | 18.7\% | 19,464 | 40,538 | 0.9\% | 64,111,121 | 0.6\% | 1,582 | 27 | 31 | 59 |
| Columbus.. | 1,159 | 6.0\% | 5,172,900 | 20.0\% | 4,463 | 254 | 1.3\% | 1,719,007 | 6.6\% | 6,768 | 242 | 1.2\% | 4,221,529 | 16.3\% | 17,444 | 19,411 | 0.4\% | 25,928,481 | 0.2\% | 1,336 | 54 | 60 | 81 |
| Craven........ | 3,407 | 8.5\% | 14,493,175 | 19.5\% | 4,254 | 1,063 | 2.6\% | 6,909,649 | 9.3\% | 6,500 | 1,034 | 2.6\% | 19,241,372 | 25.9\% | 18,609 | 40,179 | 0.9\% | 74,294,389 | 0.7\% | 1,849 | 28 | 27 | 34 |
| Cumberland | 7,347 | 6.3\% | 31,302,255 | 17.8\% | 4,261 | 2,477 | 2.1\% | 16,242,553 | 9.2\% | ,557 | 2,182 | 1.9\% | 40,799,613 | 23.2\% | 18,698 | 115,811 | 2.5\% | 175,709,904 | 1.6\% | 1,517 | 7 | 14 | 64 |
| Currituck... | 1,247 | 11.7\% | 3,082,091 | 22.7\% | 2,472 | 424 | 4.0\% | 1,588,916 | 11.7\% | 3,747 | 274 | 2.6\% | 2,480,890 | 18.3\% | 9,054 | 10,672 | 0.2\% | 13,555,195 | 0.1\% | 1,270 | 71 | 75 | 88 |
| Dare........... | 1,602 | 8.8\% | 6,709,784 | 17.0\% | 4,188 | 587 | 3.2\% | 3,809,961 | 9.6\% | 6,491 | 783 | 4.3\% | 13,251,897 | 33.5\% | 16,925 | 18,186 | 0.4\% | 39,517,538 | 0.4\% | 2,173 | 57 | 48 | 18 |
| Davidson..... | 5,361 | 7.7\% | 26,860,227 | 19.3\% | 5,010 | 1,590 | 2.3\% | 12,186,080 | 8.8\% | 7,664 | 1,477 | 2.1\% | 31,926,685 | 23.0\% | 21,616 | 69,778 | 1.5\% | 138,841,195 | 1.2\% | 1,990 | 15 | 18 | 28 |
| Davie......... | 1,760 | 9.6\% | 8,749,390 | 17.1\% | 4,971 | 671 | 3.7\% | 5,162,419 | 10.1\% | 7,694 | 877 | 4.8\% | 20,353,427 | 39.9\% | 23,208 | 18,264 | 0.4\% | 51,019,785 | 0.5\% | 2,793 | 56 | 36 | 8 |
| Duplin........ | 972 | 4.9\% | 5,067,018 | 16.5\% | 5,213 | 270 | 1.4\% | 1,880,565 | 6.1\% | 6,965 | 218 | 1.1\% | 4,695,680 | 15.3\% | 21,540 | 19,948 | 0.4\% | 30,760,878 | 0.3\% | 1,542 | 50 | 54 | 61 |
| Durham...... | 13,130 | 9.7\% | 65,770,821 | 17.8\% | 5,009 | 5,535 | 4.1\% | 41,441,578 | 11.2\% | 7,487 | 6,723 | 5.0\% | 127,641,025 | 34.6\% | 18,986 | 135,730 | 2.9\% | 368,988,607 | 3.3\% | 2,719 | 5 | 5 | 10 |
| Edgecombe.. | 800 | 4.1\% | 3,624,863 | 14.2\% | 4,531 | 210 | 1.1\% | 1,453,988 | 5.7\% | 6,924 | 189 | 1.0\% | 5,731,847 | 22.5\% | 30,327 | 19,423 | 0.4\% | 25,498,894 | 0.2\% | 1,313 | 53 | 61 | 82 |
| Forsyth....... | 13,434 | 8.4\% | 67,011,364 | 15.4\% | 4,988 | 4,966 | 3.1\% | 37,410,359 | 8.6\% | 7,533 | 7,485 | 4.7\% | 186,317,975 | 42.8\% | 24,892 | 159,881 | 3.4\% | 435,231,255 | 3.9\% | 2,722 | 4 | 4 | 9 |
| Franklin..... | 2,277 | 9.2\% | 11,347,636 | 23.8\% | 4,984 | 643 | 2.6\% | 4,762,924 | 10.0\% | 7,407 | 466 | 1.9\% | 7,760,547 | 16.3\% | 16,654 | 24,847 | 0.5\% | 47,721,478 | 0.4\% | 1,921 | 43 | 42 | 29 |
| Gaston........ | 7,747 | 8.4\% | 37,660,940 | 20.0\% | 4,861 | 2,492 | 2.7\% | 18,309,237 | 9.7\% | 7,347 | 2,383 | 2.6\% | 45,069,245 | 24.0\% | 18,913 | 92,153 | 2.0\% | 187,901,433 | 1.7\% | 2,039 | 10 | 12 | 24 |
| Gates.......... | 378 | 9.4\% | 1,015,634 | 23.1\% | 2,687 | 80 | 2.0\% | 366,960 | 8.3\% | 4,587 | 30 | 0.7\% | 706,520 | 16.0\% | 23,551 | 4,024 | 0.1\% | 4,405,987 | 0.0\% | 1,095 | 96 | 97 | 99 |
| Graham..... | 146 | 4.7\% | 595,671 | 16.1\% | 4,080 | 30 | 1.0\% | 193,549 | 5.2\% | 6,452 | 22 | 0.7\% | 517,655 | 14.0\% | 23,530 | 3,076 | 0.1\% | 3,699,302 | 0.0\% | 1,203 | 98 | 98 | 93 |
| Granville.... | 2,225 | 9.3\% | 10,972,465 | 22.5\% | 4,931 | 689 | 2.9\% | 5,184,144 | 10.6\% | 7,524 | 502 | 2.1\% | 9,133,015 | 18.7\% | 18,193 | 23,900 | 0.5\% | 48,759,364 | 0.4\% | 2,040 | 46 | 39 | 23 |
| Greene........ | 343 | 5.1\% | 1,597,417 | 15.8\% | 4,657 | 83 | 1.2\% | 600,087 | 5.9\% | 7,230 | 78 | 1.2\% | 2,122,284 | 21.0\% | 27,209 | 6,707 | 0.1\% | 10,115,754 | 0.1\% | 1,508 | 85 | 83 | 66 |
| Guilford...... | 18,260 | 8.2\% | 90,006,688 | 15.9\% | 4,929 | 7,423 | 3.3\% | 56,066,813 | 9.9\% | 7,553 | 9,996 | 4.5\% | 224,959,618 | 39.7\% | 22,505 | 223,674 | 4.8\% | 566,724,496 | 5.1\% | 2,534 | 3 | 3 | 14 |
| Halifax........ | 1,037 | 5.1\% | 4,608,246 | 17.7\% | 4,444 | 277 | 1.4\% | 1,890,505 | 7.3\% | 6,825 | 273 | 1.4\% | 4,791,018 | 18.4\% | 17,550 | 20,160 | 0.4\% | 25,982,137 | 0.2\% | 1,289 | 49 | 59 | 85 |
| Harnett...... | 3,394 | 7.7\% | 15,709,741 | 21.6\% | 4,629 | 961 | 2.2\% | 6,821,929 | 9.4\% | 7,099 | 701 | 1.6\% | 11,690,152 | 16.1\% | 16,676 | 44,050 | 0.9\% | 72,758,689 | 0.6\% | 1,652 | 25 | 28 | 51 |
| Haywood... | 2,048 | 7.7\% | 9,385,669 | 20.7\% | 4,583 | 546 | 2.1\% | 3,757,373 | 8.3\% | 6,882 | 528 | 2.0\% | 8,436,789 | 18.6\% | 15,979 | 26,476 | 0.6\% | 45,381,173 | 0.4\% | 1,714 | 40 | 45 | 47 |
| Henderson... | 4,649 | 9.2\% | 20,793,479 | 20.5\% | 4,473 | 1,489 | 2.9\% | 10,003,161 | 9.9\% | 6,718 | 1,540 | 3.0\% | 24,548,667 | 24.2\% | 15,941 | 50,667 | 1.1\% | 101,491,345 | 0.9\% | 2,003 | 23 | 24 | 27 |
| Hertford...... | 428 | 5.7\% | 1,737,530 | 17.8\% | 4,060 | 120 | 1.6\% | 821,744 | 8.4\% | 6,848 | 106 | 1.4\% | 2,060,348 | 21.1\% | 19,437 | 7,512 | 0.2\% | 9,748,770 | 0.1\% | 1,298 | 80 | 84 | 84 |
| Hoke........ | 996 | 5.9\% | 4,377,026 | 20.9\% | 4,395 | 227 | 1.3\% | 1,459,228 | 7.0\% | 6,428 | 129 | 0.8\% | 1,606,428 | 7.7\% | 12,453 | 16,820 | 0.4\% | 20,897,694 | 0.2\% | 1,242 | 61 | 67 | 91 |
| Hyde.......... | 89 | 5.1\% | 420,200 | 16.4\% | 4,721 | [D] | [D] | ${ }^{[1 / 2} \mid$ | [D] | [D] | [D] | ${ }_{5}^{\text {[D] }}$ |  | [D] | [D] | 1,757 | 0.0\% | 2,568,822 | 0.0\% | 1,462 | 99 | 99 | 75 |
| Iredell........ | 7,088 | 9.3\% | 35,815,528 | 16.3\% | 5,053 | 2,916 | 3.8\% | 22,361,443 | 10.2\% | 7,669 | 4,143 | 5.5\% | 91,923,688 | 42.0\% | 22,188 | 75,813 | 1.6\% | 219,088,212 | 2.0\% | 2,890 | 13 | 11 | 7 |
| Jackson | 942 | 6.6\% | 4,170,343 | 17.1\% | 4,427 | 288 | 2.0\% | 1,937,475 | 8.0\% | 6,727 | 317 | 2.2\% | 6,030,810 | 24.8\% | 19,025 | 14,377 | 0.3\% | 24,336,367 | 0.2\% | 1,693 | 67 | 64 | 48 |


| County | FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | < \$10,000 |  |  |  |  | \$10,000-\$19,999 |  |  |  |  | \$20,000-\$29,999 |  |  |  |  | \$30,000-\$39,999 |  |  |  |  | \$40,000-\$49,999 |  |  |  |  |
|  | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Avg } \\ & \text { tax } \\ & {[\$ 8} \end{aligned}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\%$ <br> of <br> county | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & {[\mathrm{s}]} \\ & \hline \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{gathered} \hline \text { Avg } \\ \text { tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & {[\mathrm{s}]} \\ & \hline \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ {[\$ 8} \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | $\begin{gathered} \begin{array}{c} \% \\ \text { of } \\ \text { county } \end{array} \end{gathered}$ | $\begin{aligned} & \text { Avg } \\ & \text { tax } \\ & {[\$ 8} \end{aligned}$ | $\begin{aligned} & \text { Returns } \\ & \text { filed } \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & \text { [s] } \\ & \hline \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{aligned} & \hline \text { Avg } \\ & \text { tax } \\ & \text { [\$] } \\ & \hline \end{aligned}$ |
| Johnston | 11,360 | 14.2\% | 188,261 | 0.1\% | 17 | 11,590 | 14.5\% | 2,025,630 | 1.1\% | 175 | 9,310 | 11.6\% | 5,322,508 | 3.0\% | 572 | 8,161 | 10.2\% | 8,509,836 | 4.8\% | 1,043 | 6,601 | 8.2\% | 9,800,447 | 5.5\% | 1,485 |
| Jones.......... | 515 | 15.2\% | 9,800 | 0.2\% | 19 | 600 | 17.7\% | 103,394 | .1\% | 172 | 557 | 16.4\% | 298,407 | 6.0\% | 536 | 444 | 13.1\% | 444,528 | 8.9\% | 1,001 | 299 | 8.8\% | 435,657 | 8.7\% | 1,457 |
| Lee....... | 3,916 | 15.8\% | 24,957 | 0.1\% | 6 | 4,045 | 16.3\% | 665,064 | 1.5\% | 164 | 3,649 | 14.7\% | 2,030,230 | 4.6\% | 556 | 2,838 | 11.4\% | 2,947,689 | 6.6\% | 1,039 | 2,105 | 8.5\% | 3,138,732 | 7.1\% | 1,491 |
| Lenoir... | 3,775 | 16.7\% | 62,131 | 0.2\% | 16 | 4,417 | 19.5\% | 670,093 | 2.0\% | 152 | 4,018 | 17.8\% | 2,219,791 | 6.6\% | 552 | 2,791 | 12.3\% | 2,818,518 | 8.3\% | 1,010 | 1,800 | 8.0\% | 2,564,130 | 7.6\% | 1,425 |
| Lincoln...... | 4,604 | 14.0\% | 50,107 | 0.1\% | 11 | 4,590 | 14.0\% | 873,832 | 1.0\% | 190 | 3,844 | 11.7\% | 2,277,608 | 2.7\% | 593 | 3,392 | 10.3\% | 3,631,871 | 4.4\% | 1,071 | 2,602 | 7.9\% | 3,850,137 | 4.6\% | 1,480 |
| Macon | 2,609 | 17.8\% | 27,398 | 0.1\% | 11 | 2,608 | 17.8\% | 443,308 | \% | 170 | 2,209 | 15.1\% | 1,181,793 | 4.9\% | 535 | 1,524 | 10.4\% | 1,417,752 | 5.9\% | 30 | 1,134 | 7.7\% | 1,505,922 | 6.2\% | 1,328 |
| Madison. | 1,432 | 17.0\% | 9,556 | 0.1\% | 7 | 1,507 | 17.9\% | 270,448 | .1\% | 179 | 1,196 | 14.2\% | 690,547 | 5.3\% | 577 | 933 | 11.1\% | 964,553 | 7.5\% | 1,034 | 743 | 8.8\% | 1,059,195 | 8.2\% | 1,426 |
| Martin.. | 1,534 | 16.9\% | 14,166 | 0.1\% | 9 | 1,764 | 19.4\% | 273,266 | 2\% | 55 | 1,464 | 16.1\% | 793,350 | 6.4\% | 542 | 1,065 | 11.7\% | 1,053,965 | 8.4\% | 990 | 710 | 7.8\% | 979,749 | 7.8\% | 1,380 |
| McDowell. | 2,883 | 16.2\% | 16,392 | 0.1\% | 6 | 2,900 | 16.3\% | 510,482 | 1.9\% | 76 | 2,663 | 15.0\% | 1,552,877 | 5.9\% | 583 | 2,408 | 13.6\% | 2,516,750 | 9.5\% | 1,045 | 1,591 | 9.0\% | 2,310,303 | 8.7\% | 1,452 |
| Mecklenburg | 60,751 | 13.0\% | 515,297 | 0.0\% | 8 | 67,129 | 14.3\% | 12,537,274 | 0.7\% | 187 | 55,677 | 11.9\% | 33,698,288 | 2.0\% | 605 | 47,145 | 10.1\% | 51,868,783 | 3.1\% | 1,100 | 37,939 | 8.1\% | 59,934,935 | 3.6\% | 1,580 |
| Mitchell.... | 954 | 16.2\% | 5,773 | 0.1\% | 6 | 1,028 | 17.4\% | 170,559 | \% | 166 | 809 | 13.7\% | 435,520 | 4.9\% | 538 | 691 | 11.7\% | 684,011 | 7.7\% | 990 | 532 | 9.0\% | 790,841 | 8.9\% | 1,487 |
| Montgomery. | 1,476 | 15.3\% | 6,533 | 0.0\% | 4 | 1,808 | 18.7\% | 309,254 | .0\% | 171 | 1,641 | 17.0\% | 897,337 | 5.7\% | 547 | 1,192 | 12.3\% | 1,204,017 | 7.7\% | 1,010 | 819 | 8.5\% | 1,196,834 | 7.6\% | 1,461 |
| Moore | 5,668 | 14.3\% | 60,641 | 0.1\% | 11 | 59 | 14.3\% | 1,048,792 | 1.0\% | 185 | 722 | 1.9\% | 2,648,497 | 2.6\% | 561 | 3,523 | 8.9\% | 3,460,227 | 3.4\% | 982 | 2,777 | 7.0\% | 3,833,370 | 3.8\% | 1,380 |
| Nash... | 6,052 | 15.2\% | 19,822 | \% | 3 | 47 | \% | 1,203,206 | \% | 164 | ,665 | 3\% | 3,173,041 | 4\% | 560 | 4,750 | 12.0\% | 4,964,755 | 6.9\% | 1,045 | 3,309 | 8.3\% | 4,920,882 | 6.8\% | 1,487 |
| New Hanover | 14,710 | 15.3\% | 147,197 | 0.1\% | 10 | 14,492 | 15.1\% | 3,084,516 | 1.1\% | 213 | 11,552 | 12.0\% | 7,344,119 | 2.6\% | 636 | 9,423 | 9.8\% | 10,323,349 | 3.7\% | 1,096 | 7,458 | 7.8\% | 11,374,892 | 4.0\% | 1,525 |
| Northampton | 1,039 | 14.9 | 9,880 | 0.1\% | 10 | 1,447 | 20.7\% | 200,379 | 2.5\% | 138 | 1,136 | 16.3\% | 585,398 | 7.3\% | 515 | 888 | 12.7\% | 766,700 | 9.6\% | 863 | 567 | 8.1\% | 689,018 | 8.6\% | 1,215 |
| Onslow | 9,18 | 15.6\% | 47,056 | \% | 5 | 10,711 | 18.2\% | 1,824,082 | 2.3\% | 170 | , 38 | 15.5\% | 4,539,351 | \% | 497 | 6,576 | 11.1\% | 5,634,399 | 1\% | 85 | 4,862 | .2\% | 5,932,196 | 7.5\% | 1,220 |
| Orange. | 7,881 | 13.8\% | 256,331 | 0.1\% | 33 | 6,826 | 11.9\% | 1,520,566 | 0.6\% | 223 | 6,296 | \% | 4,055,950 | \% | 644 | 4,893 | 8.6\% | 5,322,492 | 2\% | 1,088 | 3,820 | 6.7\% | 5,858,711 | 2.4 | 1,534 |
| Pamlico | 764 | 15.1\% | 9,926 | 0.1\% | 13 | 805 | 15.9\% | 131,557 | 1.5\% | 163 | 644 | 12.7\% | 365,231 | 2\% | 567 | 541 | 10.7\% | 515,534 | .9\% | 95 | 370 | 7.3\% | 459,306 | 5.3\% | 1,241 |
| Pasquotank... | 2,470 | 15.7 | 7,342 | 0.0\% | 3 | 2,965 | 18.9\% | 442,436 | 2.2\% | 149 | 2,143 | 13.6\% | 1,006,499 | 1\% | 470 | 1,759 | 11.2\% | 1,519,761 | 7.7\% | 864 | 1,295 | 8.2\% | 1,487,149 | 7.6\% | 1,148 |
| Pender.. | 3,600 | 15.5\% | 23,866 | 0.1\% | 7 | 3,577 | 15.4\% | 605,432 | 1.3\% | 169 | 2,849 | 12.3\% | 1,571,427 | 3.3\% | 552 | 2,285 | 9.8\% | 2,269,785 | 4.8\% | 993 | 1,753 | 7.6\% | 2,437,865 | 5.1\% | 1,391 |
| Perquiman | 747 | 14. | 2,61 | 0.0\% | 4 | 856 | 16 | 125,527 | 1.6\% | 147 | 637 | 12.4\% | 339,326 | 4.4\% | 533 | 34 | 10.4\% | 458,332 | 5.9\% | 858 | 398 | 7.7 | 473,75 | 6.1 | 1,190 |
| Person.... | 2,434 | 15. | 8,804 | 0.0\% | 4 | 2,6 | 16 | 419,601 | 1.5\% | 160 | 1 | 13.3\% | 1,227,216 | 4.3\% | 571 | 1,852 | 11. | 1,937,446 | 6.9\% | 1,0 | 1,36 | 8.5\% | 2,078,573 | 7.4\% | 1,518 |
| Pitt... | 10,575 | 15.9\% | 54,020 | 0.0\% | 5 | 12,169 | 18.3\% | 2,113,372 | 1.5\% | 174 | ,232 | 13.9\% | 5,424,394 | 3.8\% | 588 | 6,879 | 10.4 | 7,380,204 | 5.1\% | 1,07 | 5,170 | 7.8 | 7,988,608 | 5.6 | 1,545 |
| Polk. | 1,335 | 16.1\% | 11,903 | 0.1\% | 9 | 1,333 | 16.0\% | 236,354 | 1.6\% | 177 | 1,043 | 12.5\% | 541,602 | 3.7\% | 519 | 788 | 9.5\% | 724,176 | 5.0\% | 919 | 612 | 7.4\% | 689,934 | 4.7\% | 1,127 |
| Randolph | 9,259 | 15.4 | 42,989 | 0.0\% | 5 | 10,134 | 16.9 | 1,805,0 | 1.6\% | 178 | 99 | 15.2 | 5,188,184 | 4.6\% | 570 | 6,956 | 11.6\% | 7,268,372 | 6.5\% | 1,045 | 5,267 | 8.8 | 7,924,600 | 7.1\% | 1,505 |
| Richmo | 121 | 17.6 | 8,851 | 0.0 | 3 | 3,669 | 20.7\% | 8,8 | 2.5\% | 155 | 3,024 | 17.1\% | 1,05,0 | 7.1\% | 531 | 2,043 | 11.5\% | 2,038,484 | 9.0\% | 998 | 1,34 | 7.6 | ,908,956 | 8.5\% | 1,415 |
| Robeson | , 32 | 17. | 37,440 | 0.1 | 5 | 10,355 | 23.6\% | 4,768 | 2.7\% | 132 | 7,650 | 17 | 4,050,846 | 8.0\% | 530 | 5,459 | 12.4\% | 5,518,418 | 10.9 | 1,011 | 3,371 | 7.7\% | 876,768 | 9.6 | 1,447 |
| Rockingham | 27 | 15.3\% | 37,772 | 0.1\% | 7 | 6,347 | 16.9\% | 1,083,209 | 1.7\% | 171 | 5,667 | 15.1\% | 3,141,201 | 5.0\% | 554 | 60 | 11. | 4,411,428 | 7.0\% | 1,0 | 3,251 | 8.7\% | 648,879 | 7.4\% | 1,430 |
| Rowan... | 9,231 | 15.6\% | 90,815 | 0.1\% | 10 | 10,198 | 17.2\% | 1,728,278 | 1.6\% | 169 | 8,233 | 13.9\% | 4,681,780 | 4.5\% | 569 | 6,941 | 11.7\% | 7,287,413 | 7.0\% | 1,050 | 4,903 | 8.3\% | 7,229,315 | 6.9\% | 1,474 |
| Ruthe | 4,210 | 16.9 | 20,063 | 0.1\% | 5 | 4,614 | 18. | ,000\| | 2.2\% | 167 | 70 | 14.3\% | 1,879,234 | 5.3\% | 526 | 2,816 | 11.3\% | 2,689,568 | 7.6\% | 955 | 2,087 | 8.4\% | 2,804,804 | 7.9\% | 1,344 |
| Sampson | ,878 | 15. | 39,975 | 0.1 | 10 | 4,869 | 20.0\% | 1,697 | \% | 138 | 33 | 15.8\% | 1,974,487 | 5.5\% | 515 | 2,978 | 12.2\% | 3,000,317 | 8.3\% | 1,00 | 2,204 | 9.1\% | ,231,277 | 9.0\% | 1,466 |
| Scotland. | 2,382 | 18.3 | 6,600 | 0.0\% | 3 | 2,947 | 22.6\% | 7,112 | 2.5\% | 138 | , | 16.0\% | 1,111,781 | 6.8\% | 531 | 1,384 | 10.6\% | 1,386,836 | 8.4\% | 1,002 | 953 | 7.3\% | 314,358 | 8.0\% | 1,379 |
| Stanly | 651 | 14.5\% | 55,700 | 0.1\% | 15 | 99 | 16.2\% | 6,325 | 6\% | 186 | 562 | 14.1\% | 2,071,974 | 4.3\% | 582 | 2,889 | 11.4\% | 3,054,897 | 6.4\% | 1,05 | 2,041 | 8.1\% | 3,009,830 | 6.3\% | 1,475 |
| Stokes.. | 2,915 | 15.0\% | 17,983 | 0.1\% | 6 | 2,936 | 15.1\% | 529,537 | 1.5\% | 180 | 2,504 | 12.9\% | 1,435,881 | 4.1\% | 573 | 2,261 | 11.6\% | 2,338,842 | 6.6\% | 1,034 | 1,658 | 8.5\% | 2,455,544 | 7.0\% | 1,481 |
| Surry... | 4,516 | 16.5 | 27,040 | 0.1\% | 6 | 735 | 17.3\% | 804,929 | 1.7\% | 170 | 1 | 15.0\% | 2,288,268 | 4.7\% | 558 | 3,005 | 11.0\% | 2,976,702 | 6.1 | 991 | 2,151 | 7.9 | 3,061,033 | 6.3\% | 1,423 |
| Swain... | 881 | 12. | 3,436 | 0.1\% | 4 | 57 | 24.7\% | 165,667 | \% | 94 | 29 | 15.9\% | 412,935 | 6.6\% | 366 | 813 | 11.4\% | 526,145 | 8.4\% | 647 | 640 | 9.0\% | 594,269 | 9.5\% | 929 |
| Transylv | 2,063 | 15.4 | 12,552 | 0.0\% | 6 | 2,154 | 16.1\% | 386,173 | 5\% | 179 | 1,785 | 13.3\% | 1,001,697 | 4.0\% | 561 | 1,347 | 10.1\% | 1,342,442 | 5.3\% | 99 | 1,061 | 7.9\% | 1,441,812 | 5.7\% | 1,359 |
| Tyrrell...... | 292 | 19.9\% | 1,184 | 0.1\% | 4 | 330 | 22.4\% | 46,069 | 2.8\% | 140 | 212 | 14.4\% | 113,914 | 6.9\% | 537 | 178 | 12.1\% | 176,799 | 10.6\% | 993 | 118 | 8.0\% | 164,912 | 9.9\% | 1,398 |
| Union... | 13,886 | 14.9\% | 173,742 | 0.1\% | 13 | 11,365 | 12.2\% | 2,146,394 | 0.7\% | 189 | 9,332 | 10.0\% | 5,383,548 | 1.7\% | 577 | 7,989 | 8.6\% | 8,265,059 | 2.6\% | 1,035 | 6,371 | 6.9\% | 9,390,475 | 3.0\% | 1,474 |
| Vance. | 2,980 | 16.9\% | 10,095 | 0.0\% | 3 | 3,765 | 21.3\% | 550,020 | 2.2\% | 146 | 3,267 | 18.5\% | 1,789,704 | 7.3\% | 548 | 2,178 | 12.3\% | 2,259,670 | 9.2\% | 1,037 | 1,378 | 7.8\% | 2,051,245 | 8.3\% | 1,489 |
| Wake.... | 59,599 | 12.8\% | 829,131 | 0.0\% | 14 | 53,551 | 11.5\% | 11,324,682 | 0.7\% | 211 | 46,216 | 9.9\% | 28,937,370 | 1.7\% | 626 | 40,906 | 8.8\% | 45,665,029 | 2.6\% | 1,116 | 34,799 | 7.4\% | 55,765,782 | 3.2\% | 1,603 |
| Warren. | 914 | 14.9\% | 3,968 | 0.1\% | 4 | 1,232 | 20.1\% | ,030 | 2.7\% | 154 | 1,154 | 18.8\% | 617,863 | 8.6\% | 535 | 826 | 13.5\% | 802,085 | 11.2\% | 97 | 557 | 9.1\% | 811,880 | 11.3\% | 1,458 |
| Washington.. | 817 | 17.7\% | 9,630 | 0.2\% | 12 | 993 | 21.5\% | 147,974 | 2.5\% | 149 | 50 | 16.2\% | 406,717 | 6.9\% | 542 | 501 | 10.8\% | 501,916 | 8.5\% | 1,002 | 375 | 8.1\% | 530,082 | 9.0\% | 1,414 |
| Watauga....... | 3,673 | 19.3\% | 19,872 | 0.0\% | 5 | 3,094 | 16.3\% | 704,471 | 1.7\% | 228 | 2,331 | 12.3\% | 1,417,764 | 3.4\% | 68 | 1,731 | 9.1\% | 1,792,823 | 4.4\% | 1,036 | 1,297 | 6.8\% | 1,890,357 | 4.6\% | 1,457 |
| Wayne | 6,514 | 14.7\% | 23,996 | 0.0\% | 4 | 8,256 | 18.6\% | 1,283,399 | 1.8\% | 155 | 6,960 | 15.7\% | 3,766,940 | 5.3\% | 541 | 5,6 | 12.7\% | 5,579,940 | 7.8\% | 988 | 3,735 | 8.4\% | 5,239,214 | 7.3\% | 1,403 |
| Wilkes. | 4,529 | 16.5\% | 54,758 | 0.1\% | 12 | 4,847 | 17.6\% | 863,139 | 9\% | 178 | \| | 15.8\% | 2,479,988 | 5.4\% | 573 | 3,10 | 11.3\% | 3,154,171 | 6.9\% | 1,01 | 2,114 | 7.7\% | 2,982,430 | 6.5\% | 1,411 |
| Wilson. | 5,809 | 16.0\% | 47,053 | 0.1\% | 8 | 6,976 | 19.2\% | 1,061,057 | 1.7\% | 152 | 5,345 | 7\% | 2,925,040 | 4.6\% | 547 | 4,171 | 11.5\% | 4,291,607 | 6.7\% | 1,029 | 2,849 | 7.8\% | 4,219,093 | 6.6\% | 1,481 |
| Yadkin. | 2,315 | 14.9\% | 22,391 | 0.1\% | 10 | 2,474 | 15.9\% | 446,404 | 1.5\% | 80 | 2,258 | 14.5\% | 1,299,339 | 4.5\% | 575 | 1,777 | 11.4\% | 1,862,532 | 6.4\% | 1,048 | 1,280 | 8.2\% | 1,875,430 | 6.5\% | 1,465 |
| Yancey ..... | 1,220 | 16.8\% | 9,902 | 0.1\% | 8 | 1,209 | 16.6\% | 191,944 | \% | 159 | 91] | 13.6\% | 522,904 | 4.8\% | 28 | 841 | 11.6\% | 855,444 | 7.8\% | 1,017 | 685 | 9.4\% | 988,478 | 9.0\% | 1,443 |
| Out-of State | 56,269 | 11.4\% | 851,392 | 0.1\% | 15 | 53,549 | 10.9\% | 8,055,431 | .0\% | 150 | 48,257 | \% | 21,270,145 | 2.5\% | 441 | 39,602 | 8.0\% | 29,206,763 | 3.5\% | 738 | 32,428 | 6.6\% | 32,210,340 | 3.8\% | 993 |
| Totals..... | 671,874 | 14.3\% | 10,240,380 | 0.1\% | 15 | 712,369 | 15.2\% | 126,329,350 | 1.1\% | 177 | 599,268 | 12.8\% | 339,608,917 | 3.0\% | 567 | 482,776 | 10.3\% | 492,420,203 | 4.4\% | 1,020 | 367,354 | 7.8\% | 529,899,404 | 4.7\% | 1,442 |


| County | FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$50,000-\$59,999 |  |  |  |  | \$60,000-\$69,999 |  |  |  |  | \$70,000-\$79,999 |  |  |  |  | \$80,000-889,999 |  |  |  |  | \$90,000-\$99,999 |  |  |  |  |
|  | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ |  | $\begin{aligned} & \begin{array}{l} \mathrm{Net} \\ \text { tax } \\ {[\$ \$} \end{array} \end{aligned}$ | $\begin{gathered} \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \hline \mathbf{A v g} \\ \mathrm{tax} \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ |  | $\begin{aligned} & \begin{array}{l} \mathrm{Net} \\ \text { cax } \\ {[\$]} \end{array} \end{aligned}$ |  | $\begin{aligned} & \text { Avg } \\ & \text { tax } \\ & {[\$ 8} \end{aligned}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\left.\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array} \right\rvert\,$ | $\begin{aligned} & \left.\begin{array}{l} \text { Net } \\ \text { tax } \\ {[\$]} \\ \hline \end{array}\right] \end{aligned}$ | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { ounty } \end{array}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ | $\begin{gathered} \% \\ \text { of } \\ \text { ofunty } \end{gathered}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { tax } \\ & {[\mathrm{S} \mid} \\ & \hline \end{aligned}$ |  | $\begin{array}{\|l\|} \hline \text { Avg } \\ \text { tax } \\ {[\$]} \\ \hline \end{array}$ | $\begin{gathered} \text { Returns } \\ \text { filed } \end{gathered}$ |  | $\begin{aligned} & \text { Net } \\ & \text { tax } \\ & \text { [ } \$ \mathrm{~S} \mid \\ & \hline \end{aligned}$ |  | $\begin{aligned} & \text { Avg } \\ & \text { tax } \\ & {[\$ 8} \end{aligned}$ |
| Johnston | 5,330 | 6.7\% | 10,257,691 | 5.8\% | 1,925 | 4,447 | 5.6\% | 10,391,635 | 5.9\% | 2,337 | 3,901 | 4.9\% | 10,791,745 | 6.1\% | 2,766 | 3,379 | 4.2\% | 11,007,226 | 6.2\% | 3,258 | 3,018 | 3.8\% | 11,194,485 | 6.3\% | 3,709 |
| Jones. | 233 | 6.9 | 401,699 | \% | 1,724 | 162 | 4.8\% | 0,126 | 6\% | 2,038 | 125 | .7\% | 2 | 5.8\% | 39 | 105 | 3.1\% | 13,226 | 3\% | ,983 | 64 | 1.9\% | 207,659 | 4.1\% | 3,245 |
| Lee... | 1,551 | 6.2\% | 897,741 | \% | 1,868 | 1,249 | 5.0\% | 2,774,202 | .2\% | 221 | 994 | 4.0\% | 49 | 9\% | , | 902 | 3.6\% | ,783,461 | 3\% | 3,086 | 720 | 2.9\% | ,42,215 | 5.5\% | 92 |
| Lenoir. | 1,23 | 5.5\% | 203,133 | 6.5\% | 1,784 | 926 | 4.1\% | ,78,751 | 8\% | 2,137 | 764 | 3.4\% | , 33,455 | 5.7\% | 2,531 | 583 | 2.6\% | , 94,931 | 5.0\% | 2,907 | 521 | 2.3\% | 173,750 | 5.2\% | 3,405 |
| Lincoln...... | 1,989 | 6.1\% | 3,777,612 | 4.5\% | 1,899 | 1,720 | 5.2\% | 3,938,077 | 4.7\% | ,290 | 1,581 | 4.8\% | 4,274,304 | 5.1\% | 2,704 | 1,280 | 3.9\% | 4,072,684 | 4.9\% | 3,182 | 1,106 | 3.4\% | 3,985,637 | 4.8\% | 3,604 |
| Macon | 857 | 5.9\% | 1,384,318 | 5.7\% | 1,615 | 669 | 4.6\% | 1,352,950 | 5.6\% | 2,022 | 612 | 4.2\% | 1,500,479 | 6.2\% | 2,452 | 489 | 3.3\% | 1,381,710 | 5.7\% | 2,826 | 414 | 2.8\% | 1,320,662 | 5.5\% | 3,190 |
| M | 529 | 6.3\% | 131 | \% | 11 | 47 | 5.6\% | 1,067,733 | 3\% | 2,248 | 356 | 4.2\% | 921,476 | 7.1\% | 訨 | 297 | 3.5\% | 877,383 | .8\% | 2,95 | 219 | 2.6\% | 768,653 | 6.0\% | 3,510 |
| Martin. | 553 | 6.1\% | 986,424 | 7.9\% | 仡 | 399 | 4.4\% | 2,199 | 7\% | 2,086 | 315 | 3.5\% | 82,604 | 6.6\% | 11 | 282 | 3.1\% | 853,118 | 6.8\% | ,025 | 225 | 2.5\% | 88,210 | 6.3\% | 3,503 |
| McDowell | 1,138 | 6.4\% | 2,124,720 | 8.0\% | 1,867 | 952 | 5.4\% | ,125,615 | .0\% | ,233 | 750 | 4.2\% | 2,020,178 | 7.6\% | 2,694 | 647 | 3.6\% | 2,035,458 | 7.7\% | 3,146 | 470 | 2.6\% | 1,663,532 | 6.3\% | 3,539 |
| Mecklenburg | 29,575 | 6.3\% | 59,588,357 | 3.6\% | 2,015 | 23,279 | 5.0\% | 56,050,602 | 3.3\% | 2,408 | 18,969 | 4.1\% | 53,830,305 | 3.2\% | 2,838 | 15,640 | 3.3\% | 51,136,552 | 3.1\% | 3,270 | 13,576 | 2.9\% | 50,774,957 | 3.0\% | 3,740 |
| Mitchell.... | 384 | 6.5\% | 728,652 | 8.2\% | 1,898 | 336 | 5.7\% | 755,093 | 8.5\% | 2,247 | 279 | 4.7\% | 753,630 | 8.5\% | 2,701 | 228 | 3.9\% | 722,918 | 8.2 | 3,171 | 153 | 2.6 | 556,522 | 6.3 | 3,637 |
| Montgo | 596 | 6.2\% | 12,763 | 7.1\% | ,867 | 463 | 4.8\% | , 31,184 | .6\% | 227 | 354 | 3.7\% | 63,76 | 6.2\% | 2,723 | 287 | 3.0\% | 864,415 | 5.5\% | 3,012 | 218 | 2.3\% | 42,359 | 4.7\% | 3,405 |
| Moore | 2,382 | 6.0\% | 27,231 | 4.0\% | ,691 | 2,006 | 5.1\% | ,971,340 | .9\% | 1,980 | 1,842 | 4.6\% | 4,245,611 | 4.2\% | 2,305 | 1,604 | 4.0\% | 4,396,397 | 4.3\% | 2,741 | 1,422 | 3.6\% | ,435,072 | 4.4\% | 3,119 |
| Nash... | 2,547 | 6.4\% | 4,807,097 | 6.7\% | 1,887 | 1,848 | 4.7\% | 4,204,465 | 5.8\% | ,275 | 1,563 | 3.9\% | 4,184,542 | 5.8\% | 2,677 | 1,241 | 3.1\% | 3,856,299 | 5.4\% | 3,107 | 1,054 | 2.7\% | 3,659,588 | 5.1\% | 3,472 |
| New Hanover | 5,762 | 6.0\% | 10,968,092 | 3.9\% | 1,904 | 4,519 | 4.7\% | 10,165,520 | 3.6\% | 2,250 | 3,875 | 4.0\% | 10,309,378 | 3.7\% | 2,660 | 3,358 | 3.5\% | 10,335,739 | 3.7\% | 3,078 | 2,961 | 3.1\% | 10,362,042 | 3.7\% | 3,500 |
| Northampton | 446 | 6.4\% | 674,065 | 8.4\% | 1,511 | 293 | 4.2\% | 539,363 | 6.7\% | 1,841 | 262 | 3.8\% | 602,012 | 7.5\% | 2,298 | 184 | 2.6\% | 457,137 | 5.7\% | 2,484 | 183 | 2.6\% | 535,277 | 6.7\% | 2,925 |
| Onslow | 3,777 | 6.4\% | 5,754,170 | 7.2\% | 1,523 | 3,024 | 5.1\% | 343,855 | 6.7\% | 1,767 | 2,451 | 4.2\% | , 347,119 | 6.7\% | 2,182 | 2,005 | 3.4\% | 5,149,82 | 6.5\% | 2,56 | 1,615 | 2.7\% | 4,757,380 | 6.0\% | 2,946 |
| Orange | 3,070 | 5.4\% | 5,974,847 | 2.5\% | 1,946 | 2,478 | 4.3\% | 5,601,636 | 2.3\% | 2,261 | 2,049 | 3.6\% | 5,497,541 | 2.3\% | 2,683 | 1,885 | 3.3\% | 5,866,333 | 2.4\% | 3,112 | 1,695 | 3.0\% | 5,980,778 | 2.5\% | 3,528 |
| Pamlico | 340 | 6.7\% | 524,506 | 6.0\% | 1,543 | 236 | 4.7\% | 439,766 | 5.0\% | 1,863 | 227 | 4.5\% | 525,551 | 6.0\% | 2,315 | 208 | 4.1\% | 559,458 | 6.4\% | 2,690 | 165 | 3.3\% | 521,416 | 6.0\% | 3,160 |
| Pasquotank... | 935 | 6.0\% | 1,323,332 | 6.7\% | 1,415 | 808 | 5.1\% | 1,301,407 | 6.6\% | 1,611 | 689 | 4.4\% | 1,347,912 | 6.8\% | 1,956 | 503 | 3.2\% | 1,165,556 | 5.9\% | 2,317 | 490 | 3.1\% | 1,194,863 | 6.1\% | 2,438 |
| Pender. | 1,397 | 6.0\% | 2,448,583 | 5.1\% | 1,753 | 1,213 | 5.2\% | 2,653,958 | 5.6\% | 2,188 | 1,034 | 4.5\% | 2,694,640 | 5.7\% | 2,606 | 922 | 4.0\% | 2,797,090 | 5.9\% | 3,034 | 848 | 3.7\% | 2,928,802 | 6.2\% | 3,454 |
| Perquin | 315 | 6.1\% | 435,416 | 5.6\% | 82 | 275 | 5.4\% | 481,514 | 6.2\% | 1,751 | 234 | 4.6\% | 447,0 | 5.8\% | ,911 | 215 | 4.2\% | 05,2 | 6.5\% | 2,350 | 195 | 3.8\% | 550,587 | 7.1\% | 2,824 |
| Person | 1,140 | 7.1\% | 2,178,737 | 7.7\% | 1,911 | 915 | 5.7\% | 2,098,611 | 7.4\% | ,294 | 665 | 4.1\% | 1,782,817 | 6.3\% | 2,681 | 595 | 3.7\% | 1,859,023 | 6.6\% | 3,124 | 536 | 3.3\% | 1,969,573 | 7.0\% | 3,675 |
| Pitt... | 3,628 | 5.5\% | 6,912,378 | 4.8\% | 1,905 | 2,890 | 4.4\% | 6,594,980 | 4.6\% | 2,282 | 2,405 | 3.6\% | 6,538,344 | 4.6\% | 2,719 | 2,138 | 3.2\% | 6,691,614 | 4.7\% | 3,130 | 1,861 | 2.8\% | 6,753,412 | 4.7\% | 3,629 |
| Polk...... | 535 | 6.4\% | 775,552 | 5.3\% | 1,450 | 452 | 5.4\% | 768,324 | 5.3\% | 1,700 | 365 | 4.4\% | 761,682 | 5.2\% | 2,087 | 328 | 3.9\% | 797,422 | 5.5\% | 2,431 | 262 | 3.2\% | 671,570 | 4.6\% | 2,563 |
| Randolph | 3,962 | 6.6\% | 7,612,692 | 6.8\% | 1,921 | 3,091 | 5.1\% | 7,220,298 | 4\% | 2,336 | 2,588 | 4.3\% | 7,236,505 | 6.5\% | 2,796 | 2,082 | 3.5\% | 6,814,033 | 6.1\% | 3,273 | 1,751 | 2.9\% | 6,554,594 | 5.8\% | 3,743 |
| Richm | 1,052 | 5.9\% | ,835,864 | 8.1\% | ,745 | 759 | 4.3\% | 592,2 | 7.1\% | 2,098 | 588 | 3.3\% | 59,9 | 6.5\% | 2,483 | 431 | 2.4\% | 1,290,29 | 5.7\% | 2,99 | 362 | 2.0\% | 1,192,742 | 5.3\% | 3,295 |
| Robeso | 2,229 | 5.1\% | ,084,284 | 8.0\% | 832 | 1,654 | 3.8\% | 3,571,020 | 7.0\% | 2,159 | 1,206 | 2.7\% | 3,158,88 | 6.2\% | 2,619 | 981 | 2.2\% | 2,935,709 | 5.8\% | 2,993 | 806 | 1.8\% | 2,764,268 | 5.4\% | 3,430 |
| Rockingham | 2,396 | 6.4\% | 4,319,758 | 6.9\% | 803 | 1,908 | 5.1\% | 4,185,837 | 6.7\% | 2,194 | 1,555 | 4.1\% | 4,048,962 | 6.4\% | 2,604 | 1,294 | 3.5\% | 3,950,070 | 6.3\% | 3,053 | 1,078 | 2.9\% | 3,717,550 | 5.9\% | 3,449 |
| Rowan..... | 3,832 | 6.5\% | 7,152,679 | 6.8\% | 1,867 | 3,200 | 5.4\% | 7,342,446 | 7.0\% | ,295 | 2,484 | 4.2\% | 6,727,967 | 6.4\% | 2,709 | 2,096 | 3.5\% | 6,604,448 | 6.3\% | 3,151 | 1,698 | 2.9\% | 6,097,744 | 5.8\% | 3,591 |
| Rutherford | 1,638 | 6.6\% | 2,757,756 | 7.8\% | 1,684 | 1,220 | 4.9\% | 2,488,953 | 7.0\% | ,040 | 998 | 4.0\% | 2,426,110 | 6.8\% | 2,431 | 825 | 3.3\% | 2,353,620 | 6.6\% | 2,853 | 672 | 2.7\% | 2,192,103 | 6.2\% | 3,262 |
| Sampso | 1,470 | 6.0\% | 2,724,376 | 7.6\% | 1,853 | 1,060 | 4.4\% | 2,401,079 | 6.7\% | ,265 | 852 | 3.5\% | 2,287,754 | 6.3\% | 2,685 | 663 | 2.7\% | 2,010,476 | 5.6 | 3,032 | 547 | 2.2\% | 1,990,962 | 5.5\% | 3,640 |
| Scotland. | 735 | 5.6\% | 1,288,107 | 7.8\% | ,753 | 543 | 4.2\% | 1,117,083 | 6.8\% | 2,057 | 421 | 3.2\% | ,024,825 | 6.2\% | 2,434 | 331 | 2.5\% | 913,750 | 5.6\% | 2,761 | 239 | 1.8\% | 762,985 | 4.6 | 3,192 |
| Stanly | 1,622 | 6.4\% | 3,060,228 | 6.4\% | 1,887 | 1,405 | 5.6\% | 3,197,212 | 6.7\% | 2,276 | 1,200 | 4.8\% | 300,213 | 6.9\% | 2,750 | 996 | 3.9\% | 3,144,222 | 6.6 | 3,157 | 809 | 3.2\% | 2,975,766 | 6.2\% | 3,678 |
| Stokes... | 1,387 | 7.1\% | 2,589,121 | 7.4\% | 1,867 | 1,167 | 6.0\% | 2,671,053 | 7.6\% | 2,289 | 973 | 5.0\% | 2,663,148 | 7.6\% | 2,737 | 823 | 4.2\% | 2,646,595 | 7.5\% | 3,216 | 640 | 3.3\% | 2,324,602 | 6.6\% | 3,632 |
| Surry... | 1,803 | 6.6\% | 3,259,634 | 7\% | 1,808 | 1,442 | 5.3\% | 3,177,862 | 6.6\% | 2,204 | 1,095 | 4.0\% | 2,917,941 | 6.0\% | 2,665 | 976 | 3.6\% | 3,024,908 | 6.2\% | 3,09 | 720 | 2.6\% | 2,559,507 | 5.3\% | 3,555 |
| Swain....... | 489 | 6.9\% | $\mathbf{6 0 0 , 8 2 1}$ | 9.6\% | ,229 | 282 | 4.0\% | 389,383 | 6.2\% | 1,381 | 224 | 3.1\% | 380,983 | 6.1\% | 1,701 | 194 | 2.7\% | 447,65 | 7.1\% | 2,30 | 155 | 2.2\% | 381,121 | 6.1\% | 2,459 |
| Transylva | 812 | 6.1\% | 1,384,931 | 5.5\% | 1,706 | 661 | 4.9\% | 1,348,826 | 5.4\% | 2,041 | 629 | 4.7\% | 1,505,142 | 6.0\% | 2,393 | 482 | 3.6\% | 1,350,806 | 5.4\% | 2,803 | 430 | 3.2\% | 1,326,315 | 5.3\% | 3,084 |
| Tyrrell.... | 94 | 6.4\% | 174,510 | 10.5\% | 1,856 | 61 | 4.1\% | 134,208 | 8.1\% | 2,200 | 48 | 3.3\% | 126,589 | 7.6\% | 2,637 | 32 | 2.2\% | 91,439 | 5.5\% | 2,857 | 30 | 2.0\% | 98,751 | 5.9\% | 3,292 |
| Union.... | 5,488 | 5.9\% | 10,303,460 | 3.3\% | 1,877 | 4,600 | 5.0\% | 10,540,624 | 3.3\% | 2,291 | 3,983 | 4.3\% | 10,804,750 | 3.4\% | 2,713 | 3,503 | 3.8\% | 10,999,855 | 3.5\% | 3,140 | 3,226 | 3.5\% | 11,649,043 | 3.7\% | 3,611 |
| Vance. | 892 | 5.1\% | 1,651,149 | 6.7\% | 1,851 | 684 | 3.9\% | 1,600,816 | 6.5\% | 2,340 | 522 | 3.0\% | 1,334,812 | 5.4\% | 2,55 | 420 | 2.4\% | 1,264,960 | 5.1\% | 3,012 | 361 | 2.0\% | 1,219,629 | 4.9\% | 3,378 |
| Wake... | 28,455 | 6.1\% | 57,780,200 | 3.4\% | 2,031 | 23,442 | 5.0\% | 57,029,425 | 3.3\% | 2,433 | 19,795 | 4.2\% | 56,581,709 | 3.3\% | 2,85 | 17,902 | 3.8\% | 58,977,577 | 3.4\% | 3,294 | 16,209 | 3.5\% | 60,460,816 | 3.5\% | 3,730 |
| Warren...... | 346 | 5.6\% | 568,978 | 8.0\% | 1,644 | 244 | 4.0\% | 510,770 | 7.1\% | 2,093 | 210 | 3.4\% | 493,305 | 6.9\% | 2,349 | 170 | 2.8\% | 465,223 | 6.5\% | 2,737 | 109 | 1.8\% | 346,178 | 4.8\% | 3,176 |
| Washington.. | 219 | 4.7\% | 376,210 | 6.4\% | 1,718 | 196 | 4.2\% | 406,066 | 6.9\% | 2,072 | 155 | 3.4\% | 392,917 | 6.7\% | 2,535 | 139 | 3.0\% | 385,509 | 6.5\% | 2,773 | 100 | 2.2\% | 326,856 | 5.5\% | 3,269 |
| Watauga...... | 1,141 | 6.0\% | 2,102,720 | 5.1\% | 1,843 | 881 | 4.6\% | 1,928,135 | 4.7\% | 2,189 | 719 | 3.8\% | 1,859,886 | 4.5\% | 2,587 | 685 | 3.6\% | 2,047,838 | 5.0\% | 2,990 | 521 | 2.7\% | 1,792,553 | 4.4\% | 3,441 |
| Wayne.. | 2,684 | 6.1\% | 4,629,675 | 6.5\% | 1,725 | 2,078 | 4.7\% | 4,331,897 | 6.1\% | 2,085 | 1,717 | 3.9\% | 4,261,146 | 6.0\% | 2,482 | 1,389 | 3.1\% | 3,973,404 | 5.6 | 2,86 | 1,110 | 2.5\% | 3,660,132 | 5.1\% | 3,297 |
| Wilkes.. | 1,797 | 6.5\% | 3,320,588 | 7.2\% | 1,848 | 1,476 | 5.4\% | 3,386,837 | 7.4\% | 2,295 | 1,114 | 4.1\% | 3,023,794 | 6.6\% | 2,714 | 886 | 3.2\% | 2,842,074 | 6.2\% | 3,208 | 718 | 2.6\% | 2,588,157 | 5.6\% | 3,605 |
| Wison... | 2,178 | 6.0\% | 4,081,790 | 6.4\% | 1,874 | 1,645 | 4.5\% | 3,776,435 | 5.9\% | 2,296 | 1,316 | 3.6\% | 3,569,409 | 5.6\% | 2,712 | 1,102 | 3.0\% | 3,446,080 | 5.4\% | 3,127 | 944 | 2.6\% | 3,371,548 | 5.3\% | 3,572 |
| Yadkin... | 1,101 | 7.1\% | 2,025,200 | 7.0\% | 1,839 | 905 | 5.8\% | 2,042,884 | 7.1\% | 2,257 | 737 | 4.7\% | 2,001,971 | 6.9\% | 2,716 | 580 | 3.7\% | 1,848,697 | 6.4\% | 3,187 | 476 | 3.1\% | 1,694,022 | 5.8\% | 3,559 |
| Yancey ........ | 473 | 6.5\% | 862,827 | 7.8\% | 1,824 | 412 | 5.7\% | 898,483 | 8.2\% | 2,181 | 348 | 4.8\% | 953,786 | 8.7\% | 2,741 | 292 | 4.0\% | 894,909 | 8.1\% | 3,065 | 189 | 2.6\% | 648,701 | 5.9\% | 3,432 |
| Out-of State | 26,785 | 5.4\% | 32,170,997 | 3.8\% | 1,201 | 23,149 | 4.7\% | 31,931,637 | 3.8\% | 1,379 | 20,210 | 4.1\% | 30,984,778 | 3.7\% | 1,533 | 17,675 | 3.6\% | 30,498,261 | 3.6\% | 1,726 | 15,311 | 3.1\% | 28,683,486 | 3.4\% | 1,873 |
| Totals..... | 287,367 | 6.1\% | 521,682,511 | 4.7\% | 1,815 | 231,864 | 4.9\% | 502,194,495 | 4.5\% | 2,166 | 193,044 | 4.1\% | 492,846,200 | 4.4\% | 2,553 | 164,781 | 3.5\% | 486,069,094 | 4.3\% | 2,950 | 140,960 | 3.0\% | 472,890,428 | 4.2\% | 3,355 |


| County | FAGI Level |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Total Returns Filed and Net Tax Liability |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | \$100,000-\$149,999 |  |  |  |  | \$150,000-\$199,999 |  |  |  |  | \$200,000 or more |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | \% | Net | \% | Avg |  | \% | Net | \% | Avg |  | \% | Net | \% | Avg |  Tot  <br> Returns <br> filed $\%$ <br> of <br> total  |  | Net <br> tax <br> [S] <br> 18 <br> 1 | $\begin{gathered} \% \\ \text { of } \\ \text { total } \end{gathered}$ | $\begin{gathered} \text { Avg } \\ \text { tax } \\ \text { [S] } \end{gathered}$ | Rank |  |  |
|  |  |  | tax |  | ${ }^{\text {tax }}$ |  |  | tax |  |  |  |  |  |  |  |  |  | Retu |  |  | Net tax | ability |
|  | filed | county | [\$] | county | [\$] | filed | county | [\$] | county | [\$] | filed | county | [\$] | county | [\$] |  |  | filed |  |  | Total | Average |
| Johnston | 8,490 | 10.6\% | 43,299,371 | 24.5\% | 5,100 | 2,588 | 3.2\% | 19,713,207 | 11.1\% | 7,617 | 1,883 | 2.4\% | 34,389,701 | 19.4\% | 18,263 | 80,058 | 1.7\% |  | 176,891,743 | 1.6\% | 2,210 | 12 | 13 | 17 |
| Jones.......... | 194 | 5.7\% | 930,943 | 18.6\% | 4,799 | 43 | 1.3\% | 306,966 | 6.1\% | 7,139 | 51 | 1.5\% | 929,108 | 18.6\% | 18,218 | 3,392 | 0.1\% |  | 5,003,865 | 0.0\% | 1,475 | 97 | 96 | 74 |
| Lee............. | 1,816 | 7.3\% | 8,726,275 | 19.6\% | 4,805 | 556 | 2.2\% | 4,119,751 | 9.3\% | 7,410 | 493 | 2.0\% | 9,284,446 | 20.9\% | 18,833 | 24,834 | 0.5\% | 44,461,112 | 0.4\% | 1,790 | 44 | 46 | 37 |
| Lenoir......... | 1,148 | 5.1\% | 5,354,890 | 15.8\% | 4,665 | 278 | 1.2\% | 2,065,730 | 6.1\% | 7,431 | 349 | 1.5\% | 8,508,635 | 25.1\% | 24,380 | 22,605 | 0.5\% | 33,847,938 | 0.3\% | 1,497 | 48 | 53 | 70 |
| Lincoln...... | 3,270 | 10.0\% | 16,207,807 | 19.4\% | 4,957 | 1,304 | 4.0\% | 9,809,339 | 11.8\% | 7,522 | 1,530 | 4.7\% | 26,723,446 | 32.0\% | 17,466 | 32,812 | 0.7\% | 83,472,461 | 0.7\% | 2,544 | 34 | 25 | 13 |
| Macon | 890 | 6.1\% | 3,869,345 | 16.1\% | 4,348 | 263 | 1.8\% | 1,725,621 | 7.2\% | 6,561 | 371 | 2.5\% | 6,993,816 | 29.0\% | 18,851 | 14,649 | 0.3\% | 24,105,074 | 0.2\% | 1,646 | 66 | 65 | 52 |
| Madison.. | 485 | 5.7\% | 2,214,621 | 17.2\% | 4,566 | 143 | 1.7\% | 1,045,692 | 8.1\% | 7,313 | 125 | 1.5\% | 2,062,330 | 16.0\% | 16,499 | 8,440 | 0.2\% | 12,910,318 | 0.1\% | 1,530 | 78 | 76 | 63 |
| Martin.. | 564 | 6.2\% | 2,773,658 | 22.2\% | 4,918 | 125 | 1.4\% | 906,744 | 7.3\% | 7,254 | 88 | 1.0\% | 1,403,520 | 11.2\% | 15,949 | 9,088 | 0.2\% | 12,480,973 | 0.1\% | 1,373 | 75 | 78 | 79 |
| McDowell. | . 923 | 5.2\% | 4,218,787 | 15.9\% | 4,571 | 225 | 1.3\% | 1,576,243 | 6.0\% | 7,006 | 206 | 1.2\% | 3,802,708 | 14.4\% | 18,460 | 17,756 | 0.4\% | 26,474,045 | 0.2\% | 1,491 | 58 | 58 | 72 |
| Mecklenburg | ...43,406 | 9.2\% | 216,959,584 | 12.9\% | 5,033 | 20,419 | 4.4\% | 154,047,553 | 9.2\% | 7,544 | 35,155 | 7.5\% | 874,808,024 | 52.2\% | 24,884 | 468,360 | 10.0\% | 1,675,750,511 | 15.0\% | 3,578 | 1 | 2 | 3 |
| Mitchell....... | $\cdots$ | 6.2\% | 1,794,900 | 20.3\% | 4,891 | 74 | 1.3\% | 465,804 | 5.3\% | 6,295 | 62 | 1.1\% | 991,244 | 11.2\% | 15,988 | 5,897 | 0.1\% | 8,855,467 | 0.1\% | 1,502 | 89 | 86 | 68 |
| Montgomery | 499. | 5.2\% | 2,301,589 | 14.7\% | 4,612 | 126 | 1.3\% | 911,607 | 5.8\% | 7,235 | 185 | 1.9\% | 4,115,046 | 26.3\% | 22,243 | 9,664 | 0.2\% | 15,656,707 | 0.1\% | 1,620 | 74 | 72 | 54 |
| Moore | ..... 4,207 | 10.6\% | 17,643,457 | 17.4\% | 4,194 | 1,759 | 4.4\% | 11,425,543 | 11.3\% | 6,495 | 2,140 | 5.4\% | 40,304,695 | 39.7\% | 18,834 | 39,711 | 0.8\% | 101,500,873 | 0.9\% | 2,556 | 30 | 23 | 12 |
| Nash.. | -.... $2,7.01$ | 6.8\% | 13,079,196 | 18.2\% | 4,842 | 795 | 2.0\% | 5,950,087 | 8.3\% | 7,484 | 851 | 2.1\% | 17,978,099 | 25.0\% | 21,126 | 39,723 | 0.8\% | 72,001,079 | 0.6\% | 1,813 | 29 | 29 | 35 |
| New Hanover | 8,861. | 9.2\% | 42,126,117 | 15.0\% | 4,754 | 3,902 | 4.1\% | 28,421,314 | 10.1\% | 7,284 | 5,332 | 5.5\% | 126,593,567 | 45.0\% | 23,742 | 96,205 | 2.0\% | 281,555,842 | 2.5\% | 2,927 | 8 | 8 | 6 |
| Northampton | 386 | 5.5\% | 1,562,357 | 19.5\% | 4,048 | 89 | 1.3\% | 514,502 | 6.4\% | 5,781 | 65 | 0.9\% | 877,944 | 11.0\% | 13,507 | 6,985 | 0.1\% | 8,014,032 | 0.1\% | 1,147 | 84 | 88 | 97 |
| Onslow.......... | 3,886 | 6.6\% | 15,715,396 | 19.8\% | 4,044 | 1,025 | 1.7\% | 6,301,249 | 7.9\% | 6,148 | 762 | 1.3\% | 13,098,632 | 16.5\% | 17,190 | 59,012 | 1.3\% | 79,444,712 | 0.7\% | 1,346 | 20 | 26 | 80 |
| Orange... | .....6,455 | 10.8\% | 30,244,924 | 12.6\% | 4,914 | 3,560 | 6.2\% | 26,357,461 | 11.0\% | 7,404 | 6,582 | 11.5\% | 137,851,291 | 57.3\% | 20,944 | 57,190 | 1.2\% | 240,388,861 | 2.1\% | 4,203 | 21 | 9 | 1 |
| Pamlico | $\ldots$ | . 9.5\% | 2,104,191 | 24.1\% | 4,375 | 152 | 3.0\% | 999,237 | 11.4\% | 6,574 | 124 | 2.5\% | 1,583,071 | 18.1\% | 12,767 | 5,057 | 0.1\% | 8,738,750 | 0.1\% | 1,728 | 91 | 87 | 45 |
| Pasquotank... | $\ldots$ | 7.1\% | 3,773,987 | 19.2\% | 3,382 | 280 | 1.8\% | 1,537,316 | 7.8\% | 5,490 | 255 | 1.6\% | 3,574,816 | 18.2\% | 14,019 | 15,708 | 0.3\% | 19,682,376 | 0.2\% | 1,253 | 63 | 68 | 90 |
| Pender.... | 2,277 | 9.8\% | 10,859,014 | 22.8\% | 4,769 | 760 | 3.3\% | 5,507,263 | 11.6\% | 7,246 | 689 | 3.0\% | 10,819,251 | 22.7\% | 15,703 | 23,204 | 0.5\% | 47,616,976 | 0.4\% | 2,052 | 47 | 43 | 22 |
| Perquimans.. | ..484 | 9.4\% | 1,797,741 | 23.3\% | 3,714 | 145 | 2.8\% | 778,730 | 10.1\% | 5,371 | 105 | 2.0\% | 1,323,382 | 17.1\% | 12,604 | 5,140 | 0.1\% | 7,719,298 | 0.1\% | 1,502 | 90 | 89 | 67 |
| Person... | .....1,298 | 8.0\% | 6,488,766 | 23.0\% | 4,999 | 349 | 2.2\% | 2,537,120 | 9.0\% | 7,270 | 235 | 1.5\% | 3,628,939 | 12.9\% | 15,442 | 16,156 | 0.3\% | 28,215,226 | 0.3\% | 1,746 | 62 | 56 | 44 |
| Pitt.. | $\ldots$ | 8.1\% | 26,465,665 | 18.4\% | 4,905 | 1,795 | 2.7\% | 13,280,397 | 9.2\% | 7,399 | 2,245 | 3.4\% | 47,376,131 | 33.0\% | 21,103 | 66,383 | 1.4\% | 143,573,519 | 1.3\% | 2,163 | 17 | 16 | 20 |
| Polk.. | - | 8.4\% | 2,657,430 | 18.2\% | 3,807 | 258 | 3.1\% | 1,453,556 | 10.0\% | 5,634 | 307 | 3.7\% | 4,495,480 | 30.8\% | 14,643 | 8,316 | 0.2\% | 14,584,985 | 0.1\% | 1,754 | 79 | 73 | 42 |
| Randolph..... | .-...3,937 | 6.6\% | 19,505,405 | 17.4\% | 4,954 | 973 | 1.6\% | 7,368,225 | 6.6\% | 7,573 | 948 | 1.6\% | 27,623,045 | 24.6\% | 29,138 | 60,047 | 1.3\% | 112,164,021 | 1.0\% | 1,868 | 18 | 20 | 32 |
| Richmond... | ... 875 | 4.9\% | 4,002,888 | 17.7\% | 4,575 | 225 | 1.3\% | 1,580,730 | 7.0\% | 7,025 | 191 | 1.1\% | 3,469,595 | 15.4\% | 18,165 | 17,689 | 0.4\% | 22,554,571 | 0.2\% | 1,275 | 59 | 66 | 87 |
| Robeson..... | $\ldots$ | 3.9\% | 7,844,934 | 15.4\% | 4,527 | 407 | 0.9\% | 2,866,500 | 5.6\% | 7,043 | 407 | 0.9\% | 7,708,569 | 15.2\% | 18,940 | 43,890 | 0.9\% | 50,782,413 | 0.5\% | 1,157 | 26 | 37 | 96 |
| Rockingham | $\cdots$ | 6.8\% | 12,182,646 | 19.4\% | 4,811 | 734 | 2.0\% | 5,375,182 | 8.5\% | 7,323 | 622 | 1.7\% | 11,817,858 | 18.8\% | 19,000 | 37,471 | 0.8\% | 62,920,352 | 0.6\% | 1,679 | 31 | 33 | 49 |
| Rowan.......... | $\ldots$ | 7.0\% | 20,188,274 | 19.3\% | 4,866 | 1,111 | 1.9\% | 8,295,927 | 7.9\% | 7,467 | 1,079 | 1.8\% | 21,333,155 | 20.4\% | 19,771 | 59,155 | 1.3\% | 104,760,241 | 0.9\% | 1,771 | 19 | 22 | 39 |
| Rutherford.. | 1,497 | 6.0\% | 6,393,097 | 18.0\% | 4,271 | 393 | 1.6\% | 2,572,219 | 7.3\% | 6,545 | 377 | 1.5\% | 6,092,951 | 17.2\% | 16,162 | 24,917 | 0.5\% | 35,440,478 | 0.3\% | 1,422 | 42 | 50 | 76 |
| Sampson....... | .....1,302 | 5.4\% | 6,228,838 | 17.3\% | 4,784 | 322 | 1.3\% | 2,289,117 | 6.3\% | 7,109 | 351 | 1.4\% | 7,213,153 | 20.0\% | 20,550 | 24,329 | 0.5\% | 36,063,508 | 0.3\% | 1,482 | 45 | 49 | 73 |
| Scotland... | $\cdots$ | 5.5\% | 3,165,434 | 19.3\% | 4,446 | 161 | 1.2\% | 1,060,038 | 6.5\% | 6,584 | 148 | 1.1\% | 2,874,708 | 17.5\% | 19,424 | 13,050 | 0.3\% | 16,433,617 | 0.1\% | 1,259 | 69 | 70 | 89 |
| Stanly | $\ldots$ | 7.8\% | 9,588,952 | 20.1\% | 4,877 | 513 | 2.0\% | 3,872,609 | 8.1\% | 7,549 | 490 | 1.9\% | 9,714,610 | 20.3\% | 19,826 | 25,243 | 0.5\% | 47,809,538 | 0.4\% | 1,894 | 41 | 41 | 30 |
| Stokes. | $\cdots$ | 7.9\% | 7,649,717 | 21.7\% | 5,013 | 367 | 1.9\% | 2,812,081 | 8.0\% | 7,662 | 277 | 1.4\% | 5,044,120 | 14.3\% | 18,210 | 19,434 | 0.4\% | 35,178,224 | 0.3\% | 1,810 | 52 | 51 | 36 |
| Surry... | 1,766 | 6.5\% | 8,467,044 | 17.5\% | 4,794 | 468 | 1.7\% | 3,466,270 | 7.1\% | 7,407 | 522 | 1.9\% | 12,477,545 | 25.7\% | 23,903 | 27,301 | 0.6\% | 48,508,683 | 0.4\% | 1,777 | 39 | 40 | 38 |
| Swain.... | ... 358 | 5.0\% | 1,104,373 | 17.6\% | 3,085 | 98 | 1.4\% | 396,489 | 6.3\% | 4,046 | 97 | 1.4\% | 859,346 | 13.7\% | 8,859 | 7,117 | 0.2\% | 6,262,625 | 0.1\% | 880 | 82 | 93 | 100 |
| Transylvania | $\cdots$ | 8.5\% | 4,832,304 | 19.2\% | 4,220 | 411 | 3.1\% | 2,618,864 | 10.4\% | 6,372 | 422 | 3.1\% | 6,576,010 | 26.2\% | 15,583 | 13,402 | 0.3\% | 25,127,874 | 0.2\% | 1,875 | 68 | 62 | 31 |
| Tyrrell... | $\cdots$ | 3.7\% | 243,076 | 14.6\% | 4,501 | [D] | [D] | [D] | [D] | [D] | [D] | [D] |  | [D] | [D] | 1,470 | 0.0\% | 1,661,232 | 0.0\% | 1,130 | 100 | 100 | 98 |
| Union. | --.10,7.7.19 | 11.5\% | 53,714,022 | 17.0\% | 5,011 | 4,922 | 5.3\% | 36,911,555 | 11.7\% | 7,499 | 7,534 | 8.1\% | 146,022,333 | 46.2\% | 19,382 | 92,918 | 2.0\% | 316,304,860 | 2.8\% | 3,404 | 9 | 6 | 5 |
| Vance... | .-......804 | 4.6\% | 3,726,930 | 15.1\% | 4,635 | 193 | 1.1\% | 1,327,374 | 5.4\% | 6,878 | 209 | 1.2\% | 5,884,434 | 23.9\% | 28,155 | 17,653 | 0.4\% | 24,670,838 | 0.2\% | 1,398 | 60 | 63 | 78 |
| Wake... | $\ldots . .57,637$ | 12.3\% | 297,209,596 | 17.2\% | 5,157 | 29,331 | 6.3\% | 227,644,469 | 13.2\% | 7,761 | 39,388 | 8.4\% | 765,376,006 | 44.4\% | 19,432 | 467,230 | 9.9\% | 1,723,581,792 | 15.4\% | 3,689 | 2 |  | 2 |
| Warren.. | -... 240 | 3.9\% | 939,428 | 13.1\% | 3,914 | 69 | 1.1\% | 420,934 | 5.9\% | 6,100 | 66 | 1.1\% | 985,171 | 13.8\% | 14,927 | 6,137 | 0.1\% | 7,155,813 | 0.1\% | 1,166 | 87 | 90 | 95 |
| Washington.. | .... 276 | 6.0\% | 1,250,198 | 21.2\% | 4,530 | 59 | 1.3\% | 446,979 | 7.6\% | 7,576 | 46 | 1.0\% | 725,859 | 12.3\% | 15,780 | 4,626 | 0.1\% | 5,906,913 | 0.1\% | 1,277 | 92 | 94 | 86 |
| Watauga....... | ..... 1,614 | 8.5\% | 7,446,037 | 18.1\% | 4,613 | 574 | 3.0\% | 4,058,912 | 9.9\% | 7,071 | 722 | 3.8\% | 14,035,255 | 34.2\% | 19,439 | 18,983 | 0.4\% | 41,096,623 | 0.4\% | 2,165 | 55 | 47 | 19 |
| Wayne... | $\cdots$ | 6.2\% | 12,548,760 | 17.6\% | 4,560 | 722 | 1.6\% | 5,053,975 | 7.1\% | 7,000 | 793 | 1.8\% | 16,994,177 | 23.8\% | 21,430 | 44,355 | 0.9\% | 71,346,655 | 0.6\% | 1,609 | 24 | 30 | 55 |
| Wilkes. | $\cdots$ | 5.8\% | 7,607,887 | 16.6\% | 4,755 | 470 | 1.7\% | 3,545,527 | 7.7\% | 7,544 | 490 | 1.8\% | 10,061,008 | 21.9\% | 20,533 | 27,473 | 0.6\% | 45,910,358 | 0.4\% | 1,671 | 38 | 44 | 50 |
| Wilson.. | .....2,462 | 6.8\% | 12,168,148 | 19.0\% | 4,942 | 744 | 2.0\% | 5,558,589 | 8.7\% | 7,471 | 781 | 2.2\% | 15,594,621 | 24.3\% | 19,968 | 36,322 | 0.8\% | 64,110,470 | 0.6\% | 1,765 | 32 | 32 | 41 |
| Yadkin...... | -....1,101 | 7.1\% | 5,446,960 | 18.8\% | 4,947 | 309 | 2.0\% | 2,277,690 | 7.9\% | 7,371 | 256 | 1.6\% | 6,126,420 | 21.1\% | 23,931 | 15,569 | 0.3\% | 28,969,940 | 0.3\% | 1,861 | 64 | 55 | 33 |
| Yancey ......... | $\ldots$ | 5.7\% | 1,898,050 | 17.2\% | 4,607 | 98 | 1.3\% | 673,581 | 6.1\% | 6,873 | 96 | 1.3\% | 1,606,955 | 14.6\% | 16,739 | 7,266 | 0.2\% | 11,005,964 | 0.1\% | 1,515 | 81 | 79 | 65 |
| Out-of State | -..50,093 | 10.2\% | 115,864,751 | 13.7\% | 2,313 | 25,953 | 5.3\% | 74,007,555 | 8.8\% | 2,852 | 83,126: | 16.9\% | 408,561,678 | 48.4\% | 4,915 | 492,407 | 10.5\% | 844,297,214 | 7.5\% | 1,715 | - | - | - |
| Totals...... | . 412.501 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year $2017 \mathrm{D}-400, \mathrm{D}-400 \mathrm{Sch} \mathrm{S}$, and $\mathrm{D}-400 \mathrm{TC}$ forms processed within the
DOR dynamic integrated tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error
Rankings based on unrounded data
$[D]=$ Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.
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 (tax) 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 (tax) year, but who filed the D-400 form using a North Carolina address.
Out-of-state category includes twelve (12) returns with a total net tax liability of $\mathbf{\$ 2 1 , 6 2 5}$ for which county designation is indeterminable.

| County | Total <br> Returns Filed <br> [Combined <br> Filing <br> Statuses] |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Single |  |  |  |  | Married Filing Jointly/ Surviving Spouse |  |  |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  |  |  | Tax year 2017 |  | Tax year 2016 |  | $\begin{array}{c\|} \hline \% \\ \text { change } \\ 17 / 16 \\ \hline \end{array}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ 17 / 16 \\ \hline \end{gathered}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ 17 / 16 \end{gathered}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ 17 / 16 \\ \hline \end{gathered}$ |
|  |  |  | $\begin{gathered} \text { Returns } \\ \text { [\#] } \end{gathered}$ |  | $\begin{gathered} \text { Returns } \\ \text { [\#\#] } \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ |  | $\begin{gathered} \text { Returns } \\ {[\#]} \end{gathered}$ | $\begin{gathered} \text { \% of } \\ \text { county } \end{gathered}$ | Returns [\#] |  |  | $\begin{gathered} \text { Returns } \\ {[\#]} \\ \hline \end{gathered}$ | $\square$ | Returns [\#] | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | $\begin{gathered} \text { Returns } \\ {[\#]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ {[\#]} \end{gathered}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  |
|  | 2017 | 2016 |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Alamance.. | 69,468 | 67,750 | 29,810 | 42.9\% | 28,821 | 42.5\% | 3.4\% | 25,220 | 36.3\% | 24,779 | 36.6\% | 1.8\% | 1,439 | 2.1\% | 1,322 | 2.0\% | 8.9\% | 12,999 | 18.7\% | 12,837 | 18.9\% | 1.3\% |
| Alexander.. | 15,35 | 15,175 | 6,285 | 40.9\% | 6,149 | 40.5\% | 2.2\% | 6,880 | 44.8\% | 6,839 | 45.1\% | 0.6\% | 262 | 1.7\% | 274 | 1.8\% | -4.4\% | 1,930 | 12.6\% | 1,913 | 12.6\% | 0.9\% |
| Alleghany.. | 4,346 | 299 | 1,647 | 37.9\% | 1,616 | 37.6\% | 1.9\% | 2,098 | 48.3\% | 2,096 | 48.8\% | . $\%$ | 78 | 1.8\% | 60 | 1.4\% | 30.0\% | 523 | 12.0\% | 527 | 12.3\% | -0.8\% |
| Anson....... | 9,049 | ,72 | 3,720 | 41.1\% | 3,632 | 40.0\% | 2.4\% | 2,467 | 27.3\% | 2,500 | 27.6\% | -1.3\% | 199 | 2.2\% | 214 | 2.4\% | -7.0\% | 2,663 | 29.4\% | 2,726 | 30.0\% | -2.3\% |
| Ashe......... | 10,528 | 10,342 | 4,130 | 39.2\% | 3,965 | 38.3\% | 4.2\% | 5,107 | 48.5\% | 5,115 | 49.5\% | -0.2\% | 210 | 2.0\% | 177 | 1.7\% | 18.6\% | 1,081 | 10.3\% | 1,085 | 10.5\% | -0.4\% |
| Avery........ | 6,235 | 6,236 | 2,688 | 43.1\% | 2,687 | 43.1\% | .0\% | 2,830 | 45.4\% | 2,744 | 44.0\% | 3.1\% | 108 | 1.7 | 117 | 1.9\% | -7.7\% | 609 | 9.8\% | 688 | 11.0\% | -11.5\% |
| Beaufort... | 19,593 | 19, | 7,737 | .5\% | 7,733 | 39.5\% | 0.1\% | 7,777 | 39.7\% | 7,778 | 39.7\% | 0.0\% | 401 | 2.0\% | 404 | 2.1\% | -0.7\% | 3,678 | 18.8\% | 3,653 | 18.7\% | 0.7\% |
| Bertie......... | 7,105 | 7,19 | 2,765 | .9\% | 2,756 | 38.3\% | 0.3\% | 2,071 | 29.1\% | 2,118 | 29.4\% | -2.2\% | 192 | 2.7\% | 169 | 2.3\% | 13.6\% | 2,077 | 29.2\% | 2,149 | 29.9\% | -3.4\% |
| Bladen...... | 11,494 | 11,575 | 4,511 | . $\%$ | 4,450 | 38.4\% | 1.4\% | 3,909 | 34.0\% | 4,004 | 34.6\% | -2.4\% | 251 | 2.2\% | 237 | 2.0\% | 5.9\% | 2,823 | 24.6\% | 2,884 | 24.9\% | -2.1\% |
| Brunswick.. | 56,206 | 53,496 | 22,051 | 39.2\% | 20,820 | 38.9\% | 5.9\% | 27,059 | 48.1\% | 25,827 | 48.3\% | 4.8\% | 1,120 | 2.0\% | 1,114 | 2.1\% | 0.5\% | 5,976 | 10.6\% | 5,735 | 10.7\% | 4.2\% |
| Buncombe. | 118,609 | 116,528 | 59,611 | 50.3\% | 57,878 | 49.7\% | 3.0\% | 43,519 | 36.7\% | 43,089 | 37.0\% | 1.0\% | 2,364 | 2.0\% | 2,237 | 1.9\% | 5.7\% | 13,115 | 11.1\% | 13,324 | 11.4\% | -1.6\% |
| Burke......... | 34,363 | 34,225 | 14,723 | 42.8\% | 14,496 | 42.4\% | 6\% | 13,713 | .9\% | 13,878 | 40.5\% | -1.2\% | 644 | 1.9\% | 601 | 1.8\% | 7.2\% | 5,283 | 15.4\% | 5,250 | 15.3\% | 0.6\% |
| Cabarrus.... | 88,271 | 85,648 | 35,947 | 40.7\% | 34,654 | 40.5\% | 3.7\% | 36,867 | 41.8\% | 36,247 | 42.3\% | 1.7\% | 1,752 | 2.0\% | 1,585 | 1.9\% | 10.5\% | 13,705 | 15.5\% | 13,162 | 15.4\% | 4.1\% |
| Caldwell..... | 31,727 | 31,345 | 12,820 | 40.4\% | 12,487 | 39.8\% | 2.7\% | 13,187 | 41.6\% | 13,286 | 42.4\% | -0.7\% | 710 | 2.2\% | 650 | 2.1\% | 9.2\% | 5,010 | 15.8\% | 4,922 | 15.7\% | 1.8\% |
| Camden..... | 4,213 | 4,114 | 1,633 | 38.8\% | 1,557 | 37.8\% | 4.9\% | 2,055 | 48.8\% | 2,036 | 49.5\% | 0.9\% | 105 | 2.5\% | 106 | 2.6\% | -0.9\% | 420 | 10.0\% | 415 | 10.1\% | 1.2\% |
| Carteret...... | 29,787 | 29,475 | 12,986 | 43.6\% | 12,832 | 43.5\% | 1.2\% | 12,990 | 43.6\% | 12,773 | 43.3\% | 1.7\% | 635 | 2.1\% | 641 | 2.2\% | -0.9\% | 3,176 | 10.7\% | 3,229 | 11.0\% | -1.6\% |
| Caswell | 8,836 | 8,720 | 3,545 | 40.1\% | 3,495 | 40.1\% | 1.4\% | 3,506 | 39.7\% | 3,499 | 40.1\% | 0.2\% | 205 | 2.3\% | 177 | 2.0\% | 15.8\% | 1,580 | 17.9\% | 1,549 | 17.8\% | 2.0\% |
| Catawba..... | 72,857 | 72,265 | 31,968 | .9\% | 31,421 | 43.5\% | 1.7\% | 28,853 | .6\% | 28,752 | 39.8\% | 4\% | 1,364 | 9\% | 1,398 | 1.9\% | -2.4\% | 10,672 | 14.6\% | 10,694 | 14.8\% | -0.2\% |
| Chatham.. | 31, | 30,677 | 12,303 | 38.8\% | 11,827 | \% | 4.0\% | 14,926 | 47.1\% | 14,381 | 9\% | 3.8\% | 574 | 1.8\% | 601 | 2.0\% | -4.5 | 3,886 | 12.3\% | 3,868 | 12.6\% | 0.5\% |
| Cherokee... | 10,618 | 10,409 | 4,264 | 40.2\% | 4,077 | 39.2\% | 4.6\% | 4,933 | 46.5\% | 4,919 | 47.3\% | 0.3\% | 177 | 1.7\% | 165 | 1.6\% | 7.3\% | 1,244 | 11.7\% | 1,248 | 12.0\% | -0.3\% |
| Chowan...... | 5,98 | 5,98 | 2,434 | 40.7\% | 2,390 | 40.0\% | 1.8\% | 2,317 | 38.7\% | 2,321 | 38.8\% | -0.2\% | 135 | 2.3\% | 149 | 2.5\% | -9.4\% | 1,099 | 18.4\% | 1,121 | 18.7\% | -2.0\% |
| Clay...... | 4,31 | 4,2 | 1,592 | 36.9\% | 1,568 | 37.0\% | 1.5\% | 2,200 | 51.0\% | 2,157 | 50.9\% | 2.0\% | 79 | 1.8\% | 79 | 1.9\% | 0.0\% | 443 | 10.3\% | 434 | 10.2\% | 2.1\% |
| Cleveland... | 40,53 | 39,8 | 16,742 | 41.3\% | 16,276 | 40.8\% | 2.9\% | 15,560 | 38.4\% | 15,480 | 38.8\% | 0.5\% | 709 | 1.7\% | 694 | 1.7\% | 2.2\% | 7,527 | 18.6\% | 7,407 | 18.6\% | 1.6\% |
| Columbus.. | 19,411 | 19,606 | 7,504 | 38.7\% | 7,593 | 38.7\% | -1.2\% | 6,853 | 35.3\% | 6,933 | 35.4\% | -1.2\% | 410 | 2.1\% | 389 | 2.0\% | 5.4\% | 4,644 | 23.9\% | 4,691 | 23.9\% | -1.0\% |
| Craven........ | 40,179 | 39,788 | 16,479 | 41.0\% | 16,020 | 40.3\% | 2.9\% | 16,570 | 41.2\% | 16,709 | 42.0\% | -0.8\% | 1,145 | 2.8\% | 1,011 | 2.5\% | 13.3\% | 5,985 | 14.9\% | 6,048 | 15.2\% | -1.0\% |
| Cumberland | 115,811 | 114,039 | 48,094 | 41.5\% | 46,785 | 41.0\% | 2.8\% | 37,569 | 32.4\% | 37,442 | 32.8\% | 0.3\% | 4,223 | 3.6\% | 4,291 | 3.8\% | -1.6\% | 25,925 | 22.4\% | 25,521 | 22.4\% | 1.6\% |
| Currituck... | 10,672 | ,20 | 4,406 | 41.3\% | 4,141 | 40.6\% | .4\% | 4,905 | 46.0\% | 4,716 | 46.2\% | 4.0\% | 282 | $2.6 \%$ | 283 | 2.8\% | -0.4\% | 1,079 | 10.1\% | 1,069 | 10.5\% | 0.9\% |
| Dare..... | 18,186 | 17,918 | 8,829 | 48.5\% | 8,595 | 48.0\% | 2.7\% | 7,165 | 39.4\% | 7,065 | 39.4\% | 1.4\% | 468 | 2.6\% | 472 | 2.6\% | -0.8\% | 1,724 | 9.5\% | 1,786 | 10.0\% | -3.5\% |
| Davidson..... | 69,778 | 68,99 | 28,335 | 40.6\% | 27,727 | 40.2\% | \% | 29,143 | 41.8\% | 28,969 | 42.0 | 0.6\% | 1,323 | 1.9\% | 1,302 | 1.9\% | 1.6\% | 10,977 | 15.7\% | 10,993 | 15.9\% | -0.1\% |
| Davie.......... | 18,264 | 18,069 | 7,216 | 39.5\% | 7,112 | 39.4\% | 1.5\% | 8,504 | 46.6\% | 8,452 | 46.8\% | 0.6\% | 342 | 1.9\% | 322 | 1.8\% | 6.2\% | 2,202 | 12.1\% | 2,183 | 12.1\% | 0.9\% |
| Duplin........ | 19,948 | 20,019 | 7,245 | 36.3\% | 7,205 | 36.0\% | 0.6\% | 6,873 | 34.5\% | 6,964 | 34.8\% | -1.3\% | 417 | 2.1\% | 400 | 2.0\% | 4.3\% | 5,413 | 27.1\% | 5,450 | 27.2\% | -0.7\% |
| Durham...... | 135,730 | 133,111 | 67,676 | 49.9\% | 65,237 | 49.0\% | 3.7\% | 40,830 | 30.1\% | 40,366 | 30.3\% | 1.1\% | 3,669 | 2.7\% | 3,461 | 2.6\% | 6.0\% | 23,555 | 17.4\% | 24,047 | 18.1\% | -2.0\% |
| Edgecombe.. | 19,423 | 19,455 | 8,189 | 42.2\% | 8,087 | 41.6\% | 1.3\% | 4,788 | 24.7\% | 4,937 | 25.4\% | -3.0\% | 428 | 2.2\% | 395 | 2.0\% | 8.4\% | 6,018 | 31.0\% | 6,036 | 31.0\% | -0.3\% |
| Forsyth....... | 159,881 | 157,757 | 71,822 | 44.9\% | 70,113 | 44.4\% | 2.4\% | 56,387 | 35.3\% | 56,287 | 35.7\% | 0.2\% | 3,315 | 2.1\% | 3,116 | 2.0\% | 6.4\% | 28,357 | 17.7\% | 28,241 | 17.9\% | 0.4\% |
| Franklin..... | 24,847 | 23,991 | 9,654 | 38.9\% | 9,248 | 38.5\% | 4.4\% | 10,170 | 40.9\% | 9,880 | 41.2\% | 2.9\% | 592 | 2.4\% | 550 | 2.3\% | 7.6\% | 4,431 | 17.8\% | 4,313 | 18.0\% | 2.7\% |
| Gaston........ | 92,153 | 90,584 | 39,729 | 43.1\% | 38,627 | 42.6\% | 2.9\% | 34,586 | 37.5\% | 34,375 | 37.9\% | 0.6\% | 1,779 | 1.9\% | 1,662 | 1.8\% | 7.0\% | 16,059 | 17.4\% | 15,920 | 17.6\% | 0.9\% |
| Gates.......... | 4,024 | 4,0 | 1,601 | 39.8 | 1,587 | 39.6\% | 0.9\% | 1,686 | 41.9\% | 1,681 | 41.9\% | 0.3\% | 98 | 2.4\% | 109 | 2.7\% | -10.1\% | 639 | 15.9\% | 633 | 15.8\% | 0.9\% |
| Graham..... | 3,076 | 3,063 | 1,215 | 39.5\% | 1,230 | 40.2\% | -1.2\% | 1,374 | 44.7\% | 1,389 | 45.3\% | -1.1\% | 55 | 1.8\% | 44 | 1.4\% | 25.0\% | 432 | 14.0\% | 400 | 13.1\% | 8.0\% |
| Granville.... | 23,900 | 23,517 | 9,580 | 40.1\% | 9,405 | 40.0\% | 1.9\% | 9,009 | 37.7\% | 8,871 | 37.7\% | 1.6\% | 608 | 2.5\% | 592 | 2.5\% | 2.7\% | 4,703 | 19.7\% | 4,649 | 19.8\% | 1.2\% |
| Greene........ | 6,707 | 6,605 | 2,536 | 37.8\% | 2,470 | 37.4\% | 2.7\% | 2,382 | 35.5\% | 2,332 | 35.3\% | 2.1\% | 177 | 2.6\% | 170 | 2.6\% | 4.1\% | 1,612 | 24.0\% | 1,633 | 24.7\% | -1.3\% |
| Guilford.... | 223,674 | 221,441 | 103,204 | 46.1\% | 101,089 | 45.7\% | 2.1\% | 75,676 | 33.8\% | 75,792 | 34.2\% | -0.2\% | 4,746 | 2.1\% | 4,544 | 2.1\% | 4.4\% | 40,048 | 17.9\% | 40,016 | 18.1\% | 0.1\% |
| Halifax........ | 20,16 | 20,253 | 8,252 | 40.9\% | 8,145 | 40.2\% | 1.3\% | 5,553 | 27.5\% | 5,653 | 27.9\% | -1.8\% | 440 | 2.2\% | 431 | 2.1\% | 2.1\% | 5,915 | 29.3\% | 6,024 | 29.7\% | -1.8\% |
| Harnett....... | 44,050 | 42,78 | 16,832 | 38.2\% | 16,065 | 37.6\% | 4.8\% | 17,494 | 39.7\% | 17,139 | 40.1\% | 2.1\% | 1,353 | 3.1\% | 1,360 | 3.2\% | -0.5\% | 8,371 | 19.0\% | 8,217 | 19.2\% | 1.9\% |
| Haywood... | 26,476 | 25,960 | 11,515 | 43.5\% | 11,213 | 43.2\% | 2.7\% | 11,528 | 43.5\% | 11,383 | 43.8\% | 1.3\% | 538 | 2.0\% | 498 | 1.9\% | 8.0\% | 2,895 | 10.9\% | 2,866 | 11.0\% | 1.0\% |
| Henderson... | 50,667 | 49,822 | 21,852 | 43.1\% | 21,342 | 42.8\% | 2.4\% | 22,510 | 44.4\% | 22,389 | 44.9\% | 0.5\% | 1,024 | 2.0\% | 915 | 1.8\% | 11.9\% | 5,281 | 10.4\% | 5,176 | 10.4\% | 2.0\% |
| Hertford...... | 7,512 | 7,521 | 3,016 | 40.1\% | 2,962 | 39.4\% | 1.8\% | 2,172 | 28.9\% | 2,184 | 29.0\% | -0.5\% | 181 | 2.4\% | 176 | 2.3\% | 2.8\% | 2,143 | 28.5\% | 2,199 | 29.2\% | -2.5\% |
| Hoke......... | 16,820 | 16,452 | 6,072 | 36.1\% | 5,732 | 34.8\% | 5.9\% | 5,637 | 33.5\% | 5,602 | 34.1\% | 0.6\% | 689 | 4.1\% | 673 | 4.1\% | 2.4\% | 4,422 | 26.3\% | 4,445 | 27.0\% | -0.5\% |
| Hyde.......... | 1,757 | 1,777 | 784 | 44.6\% | 777 | 43.7\% | 0.9\% | 622 | 35.4\% | 641 | 36.1\% | -3.0\% | 39 | 2.2\% | 39 | 2.2\% | 0.0\% | 312 | 17.8\% | 320 | 18.0\% | -2.5\% |
| Iredell........ | 75,813 | 74,253 | 31,896 | 42.1\% | 31,000 | 41.7\% | 2.9\% | 32,305 | 42.6\% | 31,790 | 42.8\% | 1.6\% | 1,465 | 1.9\% | 1,418 | 1.9\% | 3.3\% | 10,147 | 13.4\% | 10,045 | 13.5\% | 1.0\% |
| Jackson | 14,377 | 14,395 | 6,673 | 46.4\% | 6,638 | 46.1\% | 0.5\% | 5,713 | 39.7\% | 5,741 | 39.9\% | -0.5\% | 325 | 2.3\% | 327 | 2.3\% | -0.6\% | 1,666 | 11.6\% | 1,689 | 11.7\% | -1.4\% |


| County | Total <br> Returns Filed <br> [Combined <br> Filing <br> Statuses] |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Single |  |  |  |  | Married Filing Jointly/ Surviving Spouse |  |  |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  |  |  | Tax year 2017 |  | Tax year 2016 |  | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 17 / 16 \\ \hline \end{array}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ 17 / 16 \\ \hline \end{gathered}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 17 / 16 \\ \hline \end{array}$ | Tax year 2017 |  | Tax year 2016 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | $\begin{array}{\|c\|} \hline \text { Number 0 } \\ \hline 2017 \\ \hline \end{array}$ | \% Returns | $\begin{gathered} \text { Returns } \\ \text { [\#] } \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { [\#] } \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ |  | $\begin{gathered} \text { Returns } \\ \text { [\#] } \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ {[\# \#]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ |  | $\begin{gathered} \text { Returns } \\ {[\# \#]} \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ \text { [\#] } \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ |  | $\begin{gathered} \text { Returns } \\ {[\# \#]} \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ | $\begin{gathered} \text { Returns } \\ {[\# \#]} \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { county } \end{gathered}$ |  |
| Johnston | 80,058 | 77,199 | 31,014 | 38.7\% | 29,380 | 38.1\% | 5.6\% | 34,476 | 43.1\% | 33,417 | 43.3\% | 3.2\% | 1,903 | 2.4\% | 1,840 | 2.4\% | 3.4\% | 12,665 | 15.8\% | 12,562 | 16.3\% | .8\% |
| Jones......... | 3,392 | 3,457 | 1,397 | 41.2\% | 1,410 | 40.8\% | -0.9\% | 1,335 | 39.4\% | 1,360 | 39.3\% | -1.8\% | 77 | 2.3\% | 79 | 2.3\% | -2.5\% | 583 | 17.2\% | 608 | 17.6\% | -4.1\% |
| Lee............. | 24,834 | 24,495 | 10,164 | 40.9\% | 9,859 | 40.2\% | 3.1\% | 9,214 | 37.1\% | 9,081 | 37.1\% | 1.5\% | 498 | 2.0\% | 477 | 1.9\% | 4.4\% | 4,958 | 20.0\% | 5,078 | 20.7\% | -2.4\% |
| Lenoir......... | 22,605 | 22,959 | 9,365 | 41.4\% | 9,296 | 40.5\% | 0.7\% | 7,015 | 31.0\% | 7,318 | 31.9\% | -4.1\% | 541 | 2.4\% | 546 | 2.4\% | -0.9\% | 5,684 | 25.1\% | 5,799 | 25.3\% | -2.0\% |
| Lincoln...... | 32,812 | 31,753 | 13,003 | 39.6\% | 12,559 | 39.6\% | 3.5\% | 15,246 | 46.5\% | 14,804 | 46.6\% | 3.0\% | 636 | 1.9\% | 560 | 1.8\% | 13.6\% | 3,927 | 12.0\% | 3,830 | 12.1\% | 2.5\% |
| Macon | 14,649 | 14,240 | 6,331 | 43.2\% | 6,124 | 43.0\% | 3.4\% | 6,558 | 44.8\% | 6,396 | 44.9\% | 2.5\% | 288 | 2.0\% | 260 | 1.8\% | 10.8\% | 1,472 | 10.0\% | 1,460 | 10.3\% | 0.8\% |
| Madison. | 8,440 | 8,334 | 3,516 | 41.7\% | 3,427 | 41.1\% | 2.6\% | 3,824 | 45.3\% | 3,827 | 45.9\% | -0.1\% | 159 | 1.9\% | 123 | 1.5\% | 29.3\% | 941 | 11.1\% | 957 | 11.5\% | -1.7\% |
| Martin.... | 9,088 | 9,061 | 3,657 | 40.2\% | 3,592 | 39.6\% | 1.8\% | 3,179 | 35.0\% | 3,160 | 34.9\% | 0.6\% | 180 | 2.0\% | 163 | 1.8\% | 10.4\% | 2,072 | 22.8\% | 2,146 | 23.7\% | -3.4\% |
| McDowell.. | 17,756 | 17,456 | 7,168 | 40.4\% | 6,915 | 39.6\% | 3.7\% | 7,445 | 41.9\% | 7,428 | 42.6\% | 0.2\% | 333 | 1.9\% | 317 | 1.8\% | 5.0\% | 2,810 | 15.8\% | 2,796 | 16.0\% | 0.5\% |
| Mecklenburg | 468,360 | 459,996 | 229,006 | 48.9\% | 222,314 | 48.3\% | 3.0\% | 151,959 | 32.4\% | 150,532 | 32.7\% | 0.9\% | 9,977 | 2.1\% | 9,486 | 2.1\% | 5.2\% | 77,418 | 16.5\% | 77,664 | 16.9\% | -0.3\% |
| Mitchell......... | 5,897 | 5,88 | 2,243 | 38.0\% | 2,226 | 37.8\% | 0.8\% | 2,884 | 48.9\% | 2,893 | 49.1\% | -0.3\% | 110 | 1.9\% | 101 | 1.7\% | 8.9\% | 660 | 11.2\% | 667 | 11.3\% | -1.0\% |
| Montgomery. | 9,664 | 9,66 | 3,899 | 40.3\% | 3,890 | 40.3\% | 0.2\% | 3,616 | 37.4\% | 3,591 | 37.2\% | 0.7\% | 133 | 1.4\% | 158 | 1.6\% | -15.8\% | 2,016 | 20.9\% | 2,021 | 20.9\% | -0.2\% |
| Moore | 39,711 | 39,142 | 16,196 | 40.8\% | 15,803 | 40.4\% | 2.5\% | 17,686 | 44.5\% | 17,529 | 44.8\% | 0.9\% | 1,009 | 2.5\% | 978 | 2.5\% | 3.2\% | 4,820 | 12.1\% | 4,832 | 12.3\% | -0.2\% |
| Nash... | 39,723 | 39,345 | 16,857 | 42.4\% | 16,399 | 41.7\% | 2.8\% | 12,854 | 32.4\% | 12,937 | 32.9\% | -0.6\% | 880 | 2.2\% | 867 | 2.2\% | 1.5\% | 9,132 | 23.0\% | 9,142 | 23.2\% | -0.1\% |
| New Hanover | 96,205 | 95,402 | 48,447 | 50.4\% | 47,742 | 50.0\% | 1.5\% | 34,313 | 35.7\% | 34,104 | 35.7\% | 0.6\% | 2,155 | 2.2\% | 2,131 | 2.2\% | 1.1\% | 11,290 | 11.7\% | 11,425 | 12.0\% | -1.2\% |
| Northampton | 6,985 | 6,98 | 2,818 | 40.3\% | 2,812 | 40.2\% | 0.2\% | 2,100 | 30.1\% | 2,089 | 29.9\% | 0.5\% | 171 | 2.4\% | 163 | 2.3\% | 4.9\% | 1,896 | 27.1\% | 1,923 | 27.5\% | -1.4\% |
| Onslow... | 59,012 | 58,122 | 22,971 | 38.9\% | 22,512 | 38.7\% | 2.1\% | 24,725 | 41.9\% | 24,875 | 42.8\% | -0.6\% | 2,445 | 4.1\% | 2,127 | 3.7\% | 15.0\% | 8,865 | 15.0\% | 8,608 | 14.8\% | 3.0\% |
| Orange.. | 57,190 | 56,679 | 26,918 | 47.1\% | 26,661 | 47.0\% | 1.0\% | 23,163 | 40.5\% | 22,852 | 40.3\% | 1.4\% | 1,256 | 2.2\% | 1,231 | 2.2\% | 2.0\% | 5,853 | 10.2\% | 5,935 | 10.5\% | -1.4\% |
| Pamlico | 5,057 | 5,009 | 2,018 | 39.9\% | 1,949 | 38.9\% | 3.5\% | 2,242 | 44.3\% | 2,241 | 44.7\% | 0.0\% | 120 | 2.4\% | 108 | 2.2\% | 11.1\% | 677 | 13.4\% | 711 | 14.2\% | -4.8\% |
| Pasquotank... | 15,708 | 15,540 | 6,661 | 42.4\% | 6,540 | 42.1\% | 1.9\% | 5,574 | 35.5\% | 5,630 | 36.2\% | -1.0\% | 430 | 2.7\% | 392 | 2.5\% | 9.7\% | 3,043 | 19.4\% | 2,978 | 19.2\% | 2.2\% |
| Pender.. | 23,204 | 22,802 | 8,855 | 38.2\% | 8,678 | 38.1\% | 2.0\% | 10,339 | 44.6\% | 10,147 | 44.5\% | 1.9\% | 553 | 2.4\% | 519 | 2.3\% | 6.6\% | 3,457 | 14.9\% | 3,458 | 15.2\% | 0.0\% |
| Perquim | 5,14 | 5,142 | 1,918 | 37.3\% | 1,880 | 36.6\% | .0\% | 2,337 | 45.5\% | 2,347 | 45.6\% | -0.4\% | 135 | 2.6\% | 144 | 2.8\% | -6.3 | 750 | 14.6\% | 771 | 15.0\% | -2.7\% |
| Person | 16,156 | 16,022 | 6,624 | 41.0\% | 6,530 | 40.8\% | 4\% | 6,120 | 37.9\% | 6,108 | 38.1\% | 0.2\% | 372 | 2.3\% | 345 | 2.2\% | 7.8\% | 3,040 | 18.8\% | 3,039 | 19.0\% | 0.0\% |
| Pitt.. | 66,383 | 65,715 | 29,879 | 45.0\% | 29,077 | 44.2\% | 2.8\% | 21,528 | 32.4\% | 21,555 | 32.8\% | -0.1\% | 1,540 | 2.3\% | 1,530 | 2.3\% | 0.7\% | 13,436 | 20.2\% | 13,553 | 20.6\% | -0.9\% |
| Polk... | 8,316 | 8,217 | 3,589 | 43.2\% | 3,536 | 43.0\% | 1.5\% | 3,805 | 45.8\% | 3,765 | 45.8\% | 1.1\% | 146 | 1.8\% | 166 | 2.0\% | -12.0\% | 776 | 9.3\% | 750 | 9.1\% | 3.5\% |
| Randolph.... | 60,047 | 59,504 | 24,195 | 40.3\% | 23,628 | 39.7\% | 2.4\% | 25,067 | 41.7\% | 25,081 | 42.2\% | -0.1\% | 1,037 | 1.7\% | 986 | 1.7\% | 5.2\% | 9,748 | 16.2\% | 9,809 | 16.5\% | -0.6\% |
| Richmond. | 17,689 | 17,58 | 7,398 | 41.8\% | 7,232 | 41.1\% | 2.3\% | 5,451 | 30.8\% | 5,571 | 31.7\% | -2.2\% | 339 | 1.9\% | 326 | 1.9\% | 4.0\% | 4,501 | 25.4\% | 4,459 | 25.4\% | 0.9\% |
| Robeson.... | 43,890 | 43,942 | 16,855 | 38.4\% | 16,548 | 37.7\% | 1.9\% | 11,840 | 27.0\% | 12,083 | 27.5\% | -2.0\% | 785 | 1.8\% | 811 | 1.8\% | -3.2\% | 14,410 | 32.8\% | 14,500 | 33.0\% | -0.6\% |
| Rockingham | 37,471 | 37,252 | 15,475 | 41.3\% | 15,211 | 40.8\% | 1.7\% | 14,640 | 39.1\% | 14,788 | 39.7\% | -1.0\% | 824 | 2.2\% | 787 | 2.1\% | 4.7\% | 6,532 | 17.4\% | 6,466 | 17.4\% | 1.0\% |
| Rowan.. | 59,155 | 58,372 | 24,896 | 42.1\% | 24,338 | 41.7\% | 2.3\% | 23,102 | 39.1\% | 22,954 | 39.3\% | 0.6\% | 1,159 | 2.0\% | 1,071 | 1.8\% | 8.2\% | 9,998 | 16.9\% | 10,009 | 17.1\% | -0.1\% |
| Rutherfor | 24,917 | 24,643 | 10,069 | 40.4\% | 9,775 | 39.7\% | 3.0\% | 10,566 | 42.4\% | 10,611 | 43.1\% | -0.4\% | 469 | 1.9\% | 430 | 1.7\% | 1\% | 3,813 | 15.3\% | 3,827 | 15.5\% | -0.4\% |
| Sampson....... | 24,329 | 24,4 | 8,652 | 35.6\% | 8,620 | 35.3\% | 0.4\% | 8,494 | 34.9\% | 8,548 | 35.0\% | -0.6\% | 475 | 2.0\% | 493 | .0\% | -3.7\% | 6,708 | 27.6\% | 6,759 | 27.7\% | -0.8\% |
| Scotland. | 13,050 | 13,20 | 5,116 | 39.2\% | 4,903 | 37.1\% | 4.3\% | 3,792 | 29.1\% | 3,913 | 29.6\% | -3.1\% | 224 | 1.7\% | 233 | 1.8\% | -3.9\% | 3,918 | 30.0\% | 4,160 | 31.5\% | -5.8\% |
| Stanly | 25,243 | 24,870 | 10,490 | 41.6\% | 10,310 | 41.5\% | 1.7\% | 10,673 | 42.3\% | 10,630 | 42.7\% | 0.4\% | 462 | 1.8\% | 427 | 1.7\% | 8.2\% | 3,618 | 14.3\% | 3,503 | 14.1\% | 3.3\% |
| Stokes.... | 19,434 | 19,406 | 7,915 | 40.7\% | 7,837 | 40.4\% | 1.0\% | 8,844 | 45.5\% | 8,890 | 45.8\% | -0.5\% | 349 | 1.8\% | 334 | 1.7\% | 4.5\% | 2,326 | 12.0\% | 2,345 | 12.1\% | -0.8\% |
| Surry... | 27,301 | 27,343 | 10,968 | 40.2 | 10,858 | 39.7\% | 1.0\% | 12,111 | 44.4\% | 12,197 | 44.6\% | -0.7\% | 440 | 1.6\% | 446 | $1.6{ }^{\circ}$ | -1.3 | 3,782 | 13.9\% | 3,842 | 14.1\% | -1.6\% |
| Swain............ | 7,117 | 7,000 | 3,300 | 46.4\% | 3,171 | 45.3\% | 4.1\% | 2,330 | 32.7\% | 2,340 | 33.4\% | -0.4\% | 158 | 2.2\% | 158 | 2.3\% | 0.0\% | 1,329 | 18.7\% | 1,331 | 19.0\% | -0.2\% |
| Transylvania | 13,402 | 13,145 | 5,601 | 41.8\% | 5,497 | 41.8\% | 1.9\% | 6,220 | 46.4\% | 6,134 | 46.7\% | 1.4\% | 247 | 1.8\% | 223 | 1.7\% | 10.8\% | 1,334 | 10.0\% | 1,291 | 9.8\% | 3.3\% |
| Tyrrell........ | 1,470 | 1,470 | 605 | 41.2\% | 628 | 42.7\% | -3.7\% | 469 | 31.9\% | 466 | 31.7\% | 0.6\% | 55 | 3.7\% | 48 | 3.3\% | 14.6\% | 341 | 23.2\% | 328 | 22.3\% | 4.0\% |
| Union........... | 92,918 | 90,292 | 35,089 | 37.8\% | 33,610 | 37.2\% | 4.4\% | 44,693 | 48.1\% | 43,667 | 48.4\% | 2.3\% | 1,769 | 1.9\% | 1,712 | 1.9\% | 3.3\% | 11,367 | 12.2\% | 11,303 | 12.5\% | 0.6\% |
| Vance.. | 17,653 | 17,618 | 7,181 | 40.7\% | 7,003 | 39.7\% | 2.5\% | 4,659 | 26.4\% | 4,728 | 26.8\% | -1.5\% | 362 | 2.1\% | 378 | 2.1\% | -4.2\% | 5,451 | 30.9\% | 5,509 | 31.3\% | -1.1\% |
| Wake... | 467,230 | 456,761 | 210,629 | 45.1\% | 204,798 | 44.8\% | 2.8\% | 188,405 | 40.3\% | 184,549 | 40.4\% | 2.1\% | 10,039 | 2.1\% | 9,703 | 2.1\% | 3.5\% | 58,157 | 12.4\% | 57,711 | 12.6\% | 0.8\% |
| Warren......... | 6,137 | 6,120 | 2,451 | 39.9\% | 2,433 | 39.8\% | 7\% | 1,778 | . 0 | 1,758 | 28.7\% | 1.1\% | 126 | 2.1\% | 120 | 2.0\% | 5.0\% | 1,782 | 29.0\% | 1,809 | 29.6\% | -1.5\% |
| Washington.. | 4,626 | 4,692 | 1,926 | 41.6\% | 1,925 | 41.0\% | 0.1\% | 1,495 | 32.3\% | 1,515 | 32.3\% | -1.3\% | 86 | 1.9\% | 94 | 2.0\% | -8.5\% | 1,119 | 24.2\% | 1,158 | 24.7\% | -3.4\% |
| Watauga....... | 18,983 | 18,600 | 9,534 | 50.2\% | 9,280 | 49.9\% | 2.7\% | 7,867 | 41.4\% | 7,761 | 41.7\% | 1.4\% | 326 | 1.7\% | 353 | 1.9\% | -7.6\% | 1,256 | 6.6\% | 1,206 | 6.5\% | 4.1\% |
| Wayne.. | 44,355 | 44,793 | 17,903 | 40.4\% | 17,881 | 39.9\% | 0.1\% | 15,677 | 35.3\% | 15,892 | 35.5\% | -1.4\% | 1,274 | 2.9\% | 1,280 | 2.9\% | -0.5\% | 9,501 | 21.4\% | 9,740 | 21.7\% | -2.5\% |
| Wilkes... | 27,473 | 27,212 | 10,977 | 40.0\% | 10,761 | 39.5\% | 2.0\% | 12,383 | 45.1\% | 12,458 | 45.8\% | -0.6\% | 475 | 1.7\% | 394 | 1.4\% | 20.6\% | 3,638 | 13.2\% | 3,599 | 13.2\% | 1.1\% |
| Wilson... | 36,322 | 36,043 | 14,865 | 40.9\% | 14,452 | 40.1\% | 2.9\% | 11,810 | 32.5\% | 11,857 | 32.9\% | -0.4\% | 714 | 2.0\% | 801 | 2.2\% | -10.9\% | 8,933 | 24.6\% | 8,933 | 24.8\% | 0.0\% |
| Yadkin.... | 15,569 | 15,471 | 6,276 | 40.3\% | 6,184 | 40.0\% | 1.5\% | 7,076 | 45.4\% | 7,086 | 45.8\% | -0.1\% | 250 | 1.6\% | 251 | 1.6\% | -0.4\% | 1,967 | 12.6\% | 1,950 | 12.6\% | 0.9\% |
| Yancey ......... | 7,266 | 7,151 | 2,795 | 38.5\% | 2,699 | 37.7\% | 3.6\% | 3,597 | 49.5\% | 3,542 | 49.5\% | 1.6\% | 132 | 1.8\% | 122 | 1.7\% | 8.2\% | 742 | 10.2\% | 788 | 11.0\% | -5.8\% |
| Out-of State | 492,407 | 479,391 | 203,811 | 41.4\% | 200,005 | 41.7\% | 1.9\% | 228,986 | 46.5\% | 221,927 | 46.3\% | 3.2\% | 16,868 | 3.4\% | 16,050 | 3.3\% | 5.1\% | 42,742 | 8.7\% | 41,409 | 8.6\% | 3.2\% |
| Totals..... | 4,696,283 | 4,618,512 | 2,035,610 | 43.3\% | 1,984,430 | 43.0\% | 2.6\% | 1,823,610 | 38.8\% | 1,803,232 | 39.0\% | 1.1\% | 109,335 | 2.3\% | 104,963 | 2.3\% | 4.2\% | 727,728 | 15.5\% | 725,887 | 15.7\% | 0.3\% |

[^13]| County | TotalNet Tax Liability[Combined Filing Statuses] |  |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Single |  |  |  |  | Married Filing Jointly/ Surviving Spouse |  |  |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  | Year | Tax Year |  | ear 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ 17 / 16 \end{gathered}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ 17 / 16 \end{gathered}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ \text { 17/16 } \\ \hline \end{array}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ \text { 17/16 } \end{gathered}$ |
|  | Net Tax [\$] | Net Tax [\$] | $\left.\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 17 / 16 \end{array} \right\rvert\,$ | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & {[\$]} \end{aligned}$ | $\%$ <br> of <br> county | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | $\%$ of county |  | $\begin{gathered} \text { Net } \\ \text { Tax } \\ {[\$]} \end{gathered}$ | $\left.\begin{array}{c}\text { \% } \\ \text { of } \\ \text { county }\end{array}\right]$ | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { T\$] } \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & {[\$]} \end{aligned}$ |  | $\begin{gathered} \text { Net } \\ \text { Tax } \\ {[\$]} \end{gathered}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & {[\mathrm{SS}} \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \left.\begin{array}{l} \text { Net } \\ \text { Tax } \\ {[\$]} \end{array}\right] \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ |  |
| Alamance. | 140,561,90 | 138,836,431 | 1.2\% | 33,122, | 23.6\% | 31,248, | 22.5\% | 6.0\% | 3,803 | 66.7\% | 93,728,476 | 67.5\% | 0.1\% | 2,595,436 | 1.8\% | 2,413,317 | 1.7\% | 7.5\% | 1,040,0 | 7.9\% | 11,446,484 | 8.2\% | -3.6\% |
| Alexander.. | 27,177,764 | 28,013,5 | -3. | 5,805,193 | 21 | 5,914,525 | 21 | -1.8 | 19,403 | 71 | 20,181,878 | 72 | -3.9 | 351,334 | 1.3\% | 62,958 | 1.3\% | -3.2 | 1,618,093 | 6.0\% | 1,554,238 | 5.5 | .1\% |
| Allegha | 7,134,421 | 6,482,8 | 10.1\% | ,628,404 | 22 | 1,293,023 | 19.9\% | 25.9\% | 5,071,416 | 71 | 347 | 72.7\% | 7.7\% | 152,342 | 2.1\% | 88,505 | 2.8\% | -14.7\% | 282,259 | 4.0\% | 301,009 | 4.6\% | -6.2\% |
| An | 10,636 | 11,033,293 | -3.6 | 3,028,320 | 28. | 3,010,695 | 27.3\% | 0.6\% | 5,620,209 | 52.8\% | 5,958,505 | 54.0\% | -5.7\% | 311,228 | 2.9\% | 323,157 | 2.9\% | -3.7\% | 1,676,266 | 15.8\% | 1,740,936 | 15.8\% | -3.7\% |
| Ashe.. | 16,660,256 | 16,089,952 | 3.5\% | 3,638,802 | 21.8\% | 3,459,575 | 21.5\% | 5.2\% | 11,768,975 | 70.6\% | 11,451,776 | 71.2\% | 2.8\% | 553,454 | 3.3\% | 437,868 | 2.7\% | 26.4\% | 699,025 | 4.2\% | 740,733 | 4.6\% | -5.6\% |
| Avery.. | 9,631,62 | 9,487,898 | 1.5\% | 2,454,507 | 25.5\% | 2,320,156 | 24.5\% | 8\% | 6,599,364 | 68.5\% | 6,506,921 | 68.6\% | 1.4\% | 152,695 | 1.6 | 253,927 | 2.7\% | -39.9\% | 425,061 | $4.4{ }^{\circ}$ | 406,89 | 4.3 | 4.5\% |
| Beaufo | 34,285,117 | 34,661,56 | -1.1\% | 7,226,247 | 21.1\% | 7,063,324 | 20.4 | 3\% | 23,910,680 | 69.7\% | 24,423,892 | 70.5\% | -2.1 | 574,667 | 1.7\% | 586,259 | 1.7 | -2.0 | 2,573,523 | 7.5\% | 2,588,094 | 7.5 | -0.6\% |
| Bertie. | 653 | 8,888,066 | 19. | 2,110,783 | 19.8\% | 2,231,005 | 25.1\% | -5.4\% | 7,014,725 | 65.8\% | 5,096,458 | 57.3\% | 37.6 | 3,5 | 2.0\% | 206,418 | 2.3 | 3.5\% | ,314, | 12.3 | 1,354,185 | 15.2\% | -2.9\% |
| Bladen. | 16,220,36 | 17,513,481 | -7.4 | 3,817,120 | 23.5\% | 4,048,961 | 23.1\% | -5.7\% | 10,230,409 | 63.1\% | 10,967,022 | 62.6\% | -6.7\% | 371,490 | 2.3\% | 346,729 | 2.0 | 7.1\% | 1,801,349 | 11.1\% | 2,150,769 | 12.3\% | -16.2\% |
| Brunswick.. | 113,941,391 | 119,942,534 | -5.0\% | 24,721,949 | 21.7\% | 23,478,012 | 19.6\% | 5.3\% | 82,325,513 | 72.3\% | 78,835,182 | 65.7\% | 4.4\% | 1,931,302 | 1.7\% | 12,657,572 | 10.6\% | -84.7\% | 4,962,627 | 4.4\% | 4,971,768 | 4.1\% | -0.2\% |
| Buncombe. | 291,236,841 | 270,991,416 | 7.5\% | 74 | 25.5\% | 70,219,187 | 25. | 5.9\% | 198,115,661 | 68.0\% | 182,076,221 | 67.2\% | 8.8\% | 4,449,528 | 1.5\% | 4,135,313 | 1.5\% | 7.6\% | 14,321,461 | 4.9 | 14,560,695 | $5.4 \%$ | -1.6\% |
| Bur | 54, | ,452,76 | -1.2\% | 12,914,027 | 23 | 12,710 | 22 | 1.6\% | 36,86 | 16 | 7,647,501 | 67.9\% | -2.1\% | 37 | 1.5\% | 750,5 | 1.4 | 11 | 4,180,873 | 7.6\% | 4,344,18 | 7.8\% | \% |
| Cab | 227, | 231,116,16 | -1.7\% | 42,568,550 | 18.7 | 39,022 | $16.9 \%$ | 9.1\% | 165,39 | 72.8 | 173,595,084 | 75 | -4.7\% | ,555, | 1.6\% | 3,273, | 1.4\% | 8.6\% | 15,58 | 6.9\% | 15,22 | 6.6\% | \% |
| Caldwell... | 50,526,164 | 51, | -1.6\% | 12,704,028 | 25.1\% | 11,800 | 23.0\% | 7.7\% | 33,060,171 | 65.4\% | 34,484,810 | 67.1\% | -4.1\% | 1,169,095 | 2.3 | 1,232,156 | 2.4 | -5.1 | 3,592,870 | 7.1 | 3,850,330 | 7.5\% | -6.7\% |
| Camden..... | 6,301,587 | 6,353,069 | -0.8\% | 1,189,856 | 18.9\% | 1,219,311 | 19.2\% | -2.4\% | 4,629,438 | 73.5\% | 4,661,262 | 73.4\% | -0.7\% | 169,354 | 2.7\% | 157,523 | 2.5\% | 7.5 | 312,939 | 5.0\% | 314,973 | 5.0\% | -0.6\% |
| Carteret | 61,839,370 | 61,673,012 | 0.3\% | 14,443,166 | 23.4\% | 14,063,187 | [22.8\% | 2.7\% | 43,709,051 | 70.7\% | 43,356,089 | 70.3\% | 0.8\% | 64,465 | 1.6\% | 1,087,692 | 1.8\% | -11.3 | ,722,688 | 4.4 | 166,044 | 5.1\% | 14.0\% |
| Caswell | 13 | 11,985,719 | 13. | 167,208 | 30 | 5 | 25. | 37.0\% | 8,135,692 | 59 | 7,698,807 | 64 | 5.7\% | 56, | 1.9\% | 236,208 | 2.0\% | 8.5\% | ,045,160 | 7.7 | 1,09, | 8.4\% | .6\% |
| Catawba. | 16 | 167, | -1.6\% | 35,067,346 | 21 | 35,006,977 | 21 | 0.2\% | 116,733,006 | 71.0\% | 118,256,294 | 70 | -1.3\% | 2,732,685 | 1.7\% | 88 | 2.2\% | -25 | 9,787 | 6.0\% | 10,137 | 6.1\% | -3.5\% |
| Chatham.. | 11 | 106 | 5.0\% | 19,52 | 17 | 17,941 | 16. | 8.8\% | 86,520,192 | 77.3 | 82,641,933 | 77.6 | 4.7\% | 1,219,132 | 1.1\% | 1,483,451 | 1.4\% | -17.8\% | 4,613, | 4.1\% | 4,441 | 4.2\% | 3.9\% |
| Cherokee... | 12,814,458 | 12,698,836 | 0.9\% | 2,983,494 | 23.3\% | 3,139,194 | 24.7\% | -5.0\% | 8,915,755 | 69.6\% | 8,618,281 | 67.9\% | 3.5\% | 184,184 | 1.4\% | 212,511 | 1.7\% | -13.3\% | 731,025 | 5.7\% | 728,850 | 5.7\% | 0.3\% |
| owa | 10,280 | 9,981,726 | 3.0\% | 2,019718 | 19.6\% | 2,023,934 | 20.3\% | -0.2\% | 7,384,659 | 71.8\% | 7,030,906 | 70.4\% | 5.0\% | 173,712 | 1.7\% | 182,124 | 1.8\% | $-4.6 \%$ | 702,17 | 6.8 | 744,762 | 7.5\% | -5.7\% |
| Clay...... | 605 | 5,540,28 | 1.2\% | 1,167,197 | 20.8\% | 1,121,154 | 20.2\% | 4.1\% | 4,170,613 | 74. | 4,159,515 | 75.1\% | 0.3\% | 68,392 | 1.2\% | 76,030 | 1.4\% | -10.0\% | 199,278 | 3.6 | 183,58 | 3.3\% | 8.5\% |
| Cleveland. | 11 | ,959,66 | 1.8\% | 14,699,489 | 22.9\% | 14,297,534 | 22.7\% | 2.8\% | 43,185,170 | 67. | 42,299,316 | 67.2\% | 2.1\% | 1,013,214 | 1.6\% | 1,002,073 | 1.6\% | 1.1\% | 5,213,248 | 8.1\% | 360,7 | 8.5\% | -2.8\% |
| Columbus.. | 25,928,481 | 27,667,796 | -6. |  | 23.8\% | 6,283,656 | 22.7\% | -1.7\% | 16,426,344 | 63 | 17,930,979 | 64.8\% | -8.4 | 55, | 2.1\% | 553,118 | 2.0\% | 0.5\% | 2,772,352 | 10.7\% | 2,900,043 | 10.5\% | 4.4\% |
| Craven........ | 74,294,38 | 74,618,613 | -0.4\% | 16,095,424 | 21.7\% | 15,613,915 | 20.9\% | 3.1\% | 51,205,846 | 68.9\% | 51,939,396 | 69.6\% | -1.4\% | 1,420,326 | 1.9\% | 1,339,259 | 1.8 | 6.1 | 5,572,793 | 7.5\% | 5,726,043 | 7.7\% | -2.7\% |
| Cumberlan | 175,709 | 177,88 | -1.2\% | 44,882,505 | 25.5\% | 44,318,310 | 24.9\% | 3\% | 107,056,543 | 160.9\% | 108,995,272 | 61.3\% | -1.8\% | 4,913,637 | 2.8\% | 5,097,635 | 2.9 | -3.6\% | 18,857,219 | 10.7\% | 19,468,816 | 10.9 | -3.1\% |
| Currituck... | 13,555,19 | 13,529,529 | 0.2\% | 3,219,752 | 23 | 3,182,129 | 23.5\% | 1.2\% | 9,417,751 | 69.5\% | 9,334,535 | 69.0\% | 0.9 | 287,018 | 2.1\% | 308,566 | 2.3 | -7.0\% | 630,674 | 4.7\% | 704,299 | 5.2\% | -10.5\% |
| Dare.......... | 39,517, | 37,749,442 | 4.7\% | 10,222,610 | 25.9\% | 9,661,699 | 25.6\% | 5.8\% | 26,698,355 | 67.6\% | 25,407,629 | 67.3\% | 5.1\% | 728,539 | 1.8\% | 774,121 | 2.1\% | -5.9 | 1,868,034 | 4.7 | 1,905,993 | 5.0\% | -2.0\% |
| Davidson..... | 138,841,19 | 133,994,157 | 3.6\% | 28,434,011 | 20.5\% | 28,033,626 | 20.9\% | 4\% | 98,824,533 | 71.2\% | 94,238,431 | 70.3\% | 4.9\% | 2,196,826 | 1.6 | 2,156,149 | 1.6\% | 1.9\% | 9,385,825 | 6.8 | 9,565,951 | 7.1\% | -1.9\% |
| Davie.... | 51,019,785 | 45,788,948 | 11.4\% | 8,194,278 | 16.1\% | 7,872,700 | 17.2\% | 4.1\% | 39,978,916 | 78.4\% | 35,085,582 | 76.6\% | 13.9\% | 582,917 | 1.1\% | 501,934 | 1.1\% | 16.1\% | 2,263,674 | 4.4\% | 2,328,732 | 5.1\% | -2.8\% |
| Duplin. | 30,760,87 | 29,325,407 | 4.9\% | 6,903,020 | 22.4\% | 6,791,465 | 23.2\% | 1.6\% | 19,939,046 | 64.8\% | 18,387,216 | 62.7\% | 8.4\% | 595,955 | 1.9 | 632,673 | 2.2 | -5.8 | 3,322,8 | 10.8 | 3,514,05 | $12.0 \%$ | -5.4\% |
| Durh | 368, | 360, | 2.3\% | 107,895,070 | 29 | 104,300,074 | 28 | \% | 228,02 | 61.8\% | 222,888,092 | 61.8 | 2.3 | 8,441,3 | 2.3\% | 8,090,251 | 2.2 | 4.3\% | 24,62 | 6.7\% | 25,31 | 7.0\% | -2.7\% |
| Edgecombe.. | 2, | 26,022,695 | -2.0\% | 6,368,457 | 25.0\% | 6,466,162 | 24.8\% | -1.5\% | 14,674,531 | 57.5\% | 14,821,772 | 57.0\% | -1.0\% | 551,364 | 2.2\% | 546,814 | 2.1\% | 0.8 | 3,904,542 | 15.3\% | 4,187,947 | 16.1\% | -6.8\% |
| Forsyth....... | 435,231,255 | 414,806,442 | 4.9 | 93,808,145 | 21.6\% | 89,651,380 | 21.6\% | 4.6\% | 306,169,324 | 70.3\% | 290,792,008 | 70.1\% | 5.3\% | 7,204,222 | 1.7\% | 6,877,448 | 1.7 | 4.8\% | 28,049,564 | 6.4 | 27,485,60 | 6.6\% | 2.1\% |
| Franklin..... | 47,721,478 | 46,295,298 | 3.1\% | 9,749,983 | 20.4\% | 9,498,773 | 20.5\% | 2.6\% | 32,979,179 | 69.1\% | 32,032,635 | 69.2\% | 3.0\% | 1,131,155 | 2.4 | 997,019 | 2.2\% | 13.5\% | 3,861,161 | 8.1 | 3,766,871 | 8.1\% | 2.5\% |
| Gaston... | 187,901,43 | 185,962,28 | 1.0\% | 43,296,272 | 23 | 41,297,209 | 22.2\% | 4.8\% | 127,170,703 | 67.7\% | 127,209,194 | 68.4\% | 0.0 | 3,174,040 | 1.7\% | 2,932,295 | 1.6 | 8.2\% | 14,260,418 | 7.6 | 14,523,584 | 7.8 | -1.8\% |
| Gates... | 405, | 4,25 | 3.6\% | 965,058 | 21.9\% | 963,774 | 22.7\% | 0.1\% | 3,036,438 | 68.9\% | 2,886,227 | 67.8\% | 5.2\% | 57,7 | 1.3 | 69,400 | 1.6 | -16.8 | 346,74 | 7.9\% | 335,14 | 7.9\% | 3.5\% |
| Graha | ,699,30 | 3,559,207 | 3.9\% | 836,996 | 22.6\% | 781,418 | 22.0\% | 7.1\% | 2,549,358 | 68.9\% | 2,449,292 | 68.8\% | 4.1\% | 70,266 | 1.9\% | 57,619 | 1.6\% | 21.9\% | 242,682 | 6.6\% | 270,878 | 7.6\% | -10.4\% |
| Granville.. | ,759,36 | 48,166,950 | 1.2\% | 10,399,677 | 21.3\% | 10,343,786 | 21.5\% | 0.5\% | 32,794,451 | 67.3\% | 32,151,320 | 66.7\% | 2.0\% | 1,149,206 | 2.4\% | 1,097,951 | $2.3 \%$ | 4.7\% | 4,416,030 | 9.1\% | 4,573,89 | 9.5\% | -3.5\% |
| Greene... | 10,115,754 | 10,188,439 | -0.7\% | 2,165,507 | 21.4\% | 2,091,456 | 20.5\% | 3.5\% | 6,621,482 | \|65.5\% | 6,715,266 | 65.9\% | -1.4\% | 218,866 | 2.2\% | 247,451 | 2.4\% | -11.6\% | 1,109,899 | 11.0 | 1,134,266 | 11.1\% | -2.1\% |
| Guilfo | 566,724 | 560,473,445 | 1.1\% | 128,264,221 | 22.6\% | 124,601,469 | 22.2\% | 2.9\% | 389,429,627 | 68.7\% | 387,237,810 | 69.1\% | 0.6\% | 9,681,175 | 1.7\% | 9,291,217 | 1.7\% | 4.2 | 39,349,473 | 6.9\% | 39,342,949 | 7.0 | 0.0\% |
| Halifax... | 25,982,13 | 27,023,532 | -3.9\% | 6,495,536 | 25.0\% | 6,675,028 | 24.7\% | -2.7\% | 15,093,503 | 58.1\% | 15,885,688 | 58.8\% | -5.0\% | 743,537 | $2.9 \%$ | 564,725 | 2.1\% | 31.7\% | 3,649,561 | $14.0 \%$ | 3,898,091 | 14.4\% | -6.4\% |
| Harnett....... | 72,758,68 | 73,243,014 | -0.7\% | 15,284,684 | 21.0\% | 15,103,571 | 20.6\% | 1.2\% | 49,224,633 | 67.7\% | 49,762,971 | 67.9\% | -1.1\% | 1,788,879 | 2.5\% | 1,798,735 | 2.5\% | -0.5 | 6,460,493 | 8.9 | 6,577,737 | 9.0\% | -1.8\% |
| Haywood... | 45,381,173 | 45,717,807 | -0.7\% | 11,094,408 | 24.4\% | 11,314,401 | 24.7\% | -1.9\% | 30,990,774 | 68.3\% | 30,298,154 | 66.3\% | 2.3\% | 762,725 | 1.7\% | 709,126 | 1.6\% | 7.6 | 2,533,266 | 5.6\% | 3,396,126 | 7.4\% | -25.4\% |
| Henderson... | 101,491,345 | 101,049,373 | 0.4\% | 23,425,369 | 23.1\% | 23,069,616 | 22.8\% | 1.5\% | 71,642,913 | 70.6\% | 71,801,874 | 71.1\% | -0.2\% | 1,532,594 | 1.5\% | 1,477,341 | 1.5\% | 3.7\% | 4,890,469 | 4.8\% | 4,700,542 | 4.7\% | 4.0\% |
| Hertford... | 9,748,770 | 9,608,969 | 1.5\% | 2,311,361 | 23.7\% | 2,409,945 | 25.1\% | -4.1\% | 5,940,492 | 60.9\% | 5,488,625 | 57.1\% | 8.2\% | 298,957 | 3.1\% | 309,335 | 3.2\% | -3.4\% | 1,197,960 | $12.3{ }^{\circ}$ | 1,401,064 | $14.6{ }^{\circ}$ | 14.5\% |
| Hoke... | 20,897,69 | 20,558,043 | 1.7\% | 5,242,670 | 25.1\% | 5,024,302 | 24.4\% | 4.3\% | 11,747,757 | 56.2\% | 11,673,133 | 56.8\% | 0.6\% | 857,793 | 4.1\% | 821,703 | 4.0\% | 4.4\% | 3,049,474 | 14.6\% | 3,038,905 | $14.8{ }^{\circ}$ | 0.3\% |
| Hyde.......... | 2,568,822 | 2,480,591 | 3.6\% | 765,132 | 29.8\% | 679,435 | 27.4\% | 12.6\% | 1,554,138 | 60.5\% | 1,537,473 | 62.0\% | 1.1\% | 57,117 | 2.2\% | 63,256 | 2.6\% | -9.7\% | 192,435 | 7.5\% | 200,427 | 8.1\% | -4.0\% |
| Iredell....... | 219,088,212 | 216,814,640 | 1.0\% | 37,326,460 | 17.0\% | 36,201,305 | 16.7\% | 3.1\% | 166,487,670 | 76.0\% | 163,940,795 | 75.6\% | 1.6\% | 3,588,322 | 1.6\% | 4,337,810 | 2.0\% | -17.3\% | 11,685,760 | 5.3\% | 12,334,730 | 5.7\% | -5.3\% |
| Jackson | 24,336,367 | 23,585,913 | 3.2\% | 6,055,843 | 24.9\% | 5,878,903 | 24.9\% | 3.0\% | 16,423,475 | 67.5\% | 15,882,345 | 67.3\% | 3.4\% | 465,277 | 1.9\% | 456,500 | 1.9\% | 1.9\% | 1,391,772 | 5.7\% | 1,368,165 | 5.8\% | 1.7\% |



| County | TotalNet Tax Liability[Combined Filing Statuses] |  |  | Filing Status |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Single |  |  |  |  | Married Filing Jointly/ <br> Surviving Spouse |  |  |  |  | Married Filing Separately |  |  |  |  | Head of Household |  |  |  |  |
|  | ax Year | Tax Year |  | Tax year 2017 |  | Tax year 2016 |  | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 17 / 16 \end{array}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{array}{\|c} \text { \% } \\ \text { change } \\ 17 / 16 \end{array}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{gathered} \% \\ \text { change } \\ 17 / 16 \\ \hline \end{gathered}$ | Tax year 2017 |  | Tax year 2016 |  | $\begin{array}{\|c} \begin{array}{c} \% \\ \text { change } \\ 17 / 16 \end{array} \\ \hline \end{array}$ |
|  | $\begin{gathered} \text { Net Tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Net Tax } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{\|c\|} \hline \% \\ \text { change } \\ 17 / 16 \\ \hline \end{array}$ | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & \text { [\$] } \end{aligned}$ | $\left.\begin{array}{c}\% \\ \text { of } \\ \text { county }\end{array}\right]$ | $\begin{aligned} & \text { Net } \\ & \text { Tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | $\%$ <br> of <br> county |  | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | $\%$ <br> of <br> county | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \end{aligned}$ | \% of county |  | Net  <br> Tax  <br> [\$]  | $\begin{array}{\|c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | of <br> of <br> county |  | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \end{aligned}$ | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { county } \end{array}$ | $\begin{aligned} & \hline \text { Net } \\ & \text { Tax } \\ & {[\$]} \\ & \hline \end{aligned}$ | \% of county |  |
| Johnston | 176,891,74 | 173,094,003 | $2.2{ }^{\circ}$ | 33,460, | 18.9\% | 32,088,111 | 18.5\% | 4.3\% | 127,098,132 | 71.9\% | 124,726,920 | 72.1\% | 1.9\% | 3,361,329 | 1.9\% | 3,355,302 | 1.9\% | 0.2\% | 12,971,735 | 7.3\% | 2,923,670 | 7.5\% | 0.4\% |
| Jones. | 5,003,865 | 5,612,997 | -10.9\% | 1,208,293 | 12 | 1,195,361 | 21 | 1.1\% | 3,326,709 | 66 | 3,919,095 | 6 | -15.1\% | 90,434 | 1.8\% | 96,592 | 1.7\% | -6.4\% | 378,429 | 7.6 | 401,949 | 7.2\% | -5.9\% |
| Le | 12 | 12 | 2.2\% | 10,086,676 | 22 | ,947,834 | 22 | 1.4\% | 9,841,075 | 67 | ,966,918 | 6 | 3.0\% | 21 | 1.7\% | 722,369 | 1.7\% | 4.6\% | 3,777,640 | 8.5\% | 3,875,220 | 8.9 | -2.5\% |
| Lenoir | 33,847,938 | 34,012,976 | -0.5\% | 3 | 12 | 7,6068 | 22 | 1.3\% | 21,972,451 | 64 | ,936,434 | 64 | 0.2\% | 749,120 | 2.2 | 841,728 | 2.5\% | -11.0\% | 3,355,384 | 9.9\% | 3,564,746 | 10.5\% | -5.9\% |
| Lincoln... | 83,472,461 | 82,595,551 | 1\% | 14,460,538 | 17.3\% | 14,573,394 | 17.6\% | -0.8\% | 63,708,320 | 76.3\% | 62,888,779 | 76.1\% | 1.3\% | 1,168,457 | 1.4\% | 1,086,890 | 1.3\% | 7.5\% | 4,135,146 | 5.0\% | 4,046,488 | 4.9\% | 2.2\% |
| Ma | 24,105,074 | 24,68 | -2.3\% | 5,903, | 24 | 6,024,829 | 24.4\% | -2.0\% | 16,823 | 69.8 | 17,401,074 | 70 | -3.3\% | 366,099 | 1.5\% | 327,042 | 1.3\% | 1.9 | 1,012,28 | 4.2\% | 930,785 | 3.8\% | .8\% |
| Madis |  |  |  | ,090,013 | 23 | 3,063,099 | 24 | 0.9\% | 8,781,529 | 68 | 9 | 167 | 4.2\% | 236,599 | 1.8\% | 195,930 | 1.6\% | 20.8\% | 802, | 6.2 | 48, | 6.0\% | 7.2\% |
| Martin. | 12,480,973 | 12,6 | -1.3\% | 3,063,354 | 24.5 | 939,540 | 23.2 | 4.2\% | 7,783,622 | 62.4 | 071,732 | 63 | -3.6\% | 1, | 2.0\% | 231,987 | 1.8\% | 8.3\% | 1,382,694 1 | 11.1\% | 1,400,916 | 11.1\% | -1.3\% |
| McDowell | 26,474,045 | 25,820,762 | 2.5\% | 6,228,821 | 23.5\% | 5,920,469 | 22.9 | \% | 17,593,553 | 66.5\% | 17,319,334 | 67. | 1.6 | 437,975 | 1.7\% | 438,470 | 1.7\% | -0.1\% | 2,213,696 | 8.4\% | 2,142,489 | 8.3\% | 3.3\% |
| Mecklenburg | 1,675,750,511 | 1,604,119,150 | 4.5\% | 381,357,085 | 22.8\% | 369,716,994 | 23.0\% | 3.1\% | 1,171,960,191 | 69.9\% | 1,112,135,447 | 69.3\% | 5.4\% | 29,060,890 | 1.7\% | 25,481,455 | 1.6\% | 14.0\% | 93,372,345 | 5.6\% | 96,785,254 | 6.0\% | -3.5\% |
| Mitchell. | 855,467 | 8,721,728 | 1.5\% | 2,002,766 | +22 | 1,935,326 | 22 | 3.5\% | 6,240,012 | 70.5\% | 6,183,553 | 70 | 0.9\% | 141,793 | 1.6\% | 135,714 | 1.6\% | 4.5\% | 470,896 | 5.3\% | 467,135 | 5.4\% | \% |
| nt |  | 16,182,804 | -3. | 3,623,777 | 23 | 3, | 22 | 1.3\% | 10,443,649 | 66 | 11 | 67 | -4.9\% | 220,622 | 1.4 | 215,071 | 1.3\% | 2.6\% | 1,368,659 | 8.7\% | 841 | 8.7\% | 2.9\% |
| Moore | 101 | 97,243,694 | 4.4\% | 20 | 19.8\% | 19,097 | 19 | 5.0\% | 74,699,216 | 73 | 62 | 7 | 4.2\% | 1,885,738 | 1.9\% | 1,805,548 | 1.9\% | 4.4\% | 4,855,060 | 4.8 | 93 | 4.8\% | \% |
| Nash. | 72,001,079 | 77,535,969 | -7.1\% | ,051 | 23. | 7,701,282 | 22.8 | -3.7\% | 45,429, | 63.1 | 50,287 | 64 | , 7 \% | ,867 | 2.6\% | 1,441,639 | 1.9\% | 29.5\% | 7,653, | 10.6 | 8,105,476 | 10. | . $\%$ |
| New Hanov | 281,555,842 | 265,375, | 6.1\% | 65,036,640 | 23.1\% | 65,328,326 | 24.6\% | -0.4\% | 199,087,399 | 70.7\% | 182,424,368 | 68.7\% | 9.1\% | 4,662,158 | 1.7\% | 4,398,126 | 1.7\% | 6.0\% | 12,769,645 | 4.5\% | 13,224,779 | 5.0 | -3.4\% |
| North | 8,014 | 8,183,29 | -2.1\% | 2,224,949 | ${ }^{27.8}$ | 2,185,103 | 26.7\% | 1.8\% | 4,521,334 | 56.4\% | 4,641,433 | 156 | -2.6\% | 211,609 | 2.6 | 194,698 | 2.4 | 8.7\% | 1,056,140 | 13.2 | 1,162,056 | 14.2\% | -9.1\% |
| Onslow | 79,444,712 | 80,585,727 | -1. | 18,344 | 23. | 18,870,452 | 23.4\% | -2.8\% | 53,152,649 | 66.9\% | 53,827,535 | 66 | -1.3\% | 2,155,975 | 2.7\% | 2,021,831 | 2.5 | 6.6\% | 5,791 | 7.3\% | 5,865,909 | 7.3\% | -1.3\% |
| 0 | 240,388,861 | 235,851,14 | 1.9\% | 42,20 | 17 | 5 | 18.6\% | -4.0\% | 184,979,252 | 77.0\% | 177,557,970 | 75. | 4.2\% | 3,304, | 1.4 | 4,027,192 | 1.7\% | -17.9\% | 9,904,697 | 4.1\% | 10,297,362 | 4.4\% | -3.8\% |
| Pamlico | 8,738,750 | ,95, | -0.6\% | 1,934,334 | 22.1\% | 1,865,548 | 21 | 3.7\% | 6,191,136 | 70. | 6,240,579 | 71. | -0.8\% | 158,042 | 1.8\% | 135,889 | 1.5 | 16.3\% | 455, | 5.2 | 3,06 | 6.3\% | 7.7\% |
| Pasquotank.. | 19,682,376 | 20,120,118 | -2.2\% | 5,224,136 | 26.5\% | 5,097,644 | 25.3\% | 2.5\% | 12,321,194 | 62.6\% | 12,775,153 | 63.5\% | -3.6\% | 521,428 | 2.6\% | 6,14 | 2.3\% | 11.9\% | 1,615,618 | 8.2 | 1,781,174 | 8.9 | .3\% |
| Pender... | 47,616 | 47,002,21 | 1.3\% | 8,829,08 | 18.5 | 8,672,763 | 18.5\% | .8\% | 34,787,765 | 73.1\% | 34,279,646 | 72.9 | 1.5\% | 882,716 | $1.9 \%$ | 9,95 | $1.8{ }^{\circ}$ | $6.4{ }^{\circ}$ | 3,117,408 | 6.5\% | 3,219,854 | 6.9\% | -3.2\% |
| Perqui | 7,719,298 | 7,526 | 2.6\% | 1,553, | 20. | 1,543, | 20.5\% | 7\% | 5,533,054 | 71.7\% | 328,804 | 70 | 3.8 | 70, | 2.2 | 177,829 | 2.4 | -4.3\% | 462,291 | 6.0 | 476,697 | 6.3\% | -3.0\% |
| Person | 28,215 | 28,520,581 | -1.1\% | 6,697,444 | 23.7\% | 6,662,300 | 23.4\% | 0.5\% | 18,163,376 | 64.4\% | 18,438,481 | 64.6\% | -1.5\% | 564,00 | 2.0 | 566,570 | 2.0\% | -0.5\% | 2,790,402 | 9.9 | 2,853,230 | 10.0\% | 2.2\% |
| Pitt. | 143,573,519 | 141,594,838 | 1.4\% | 32,099,732 | 22.4\% | 31,109,329 | 22.0\% | 3.2\% | 98,221,763 | 68.4\% | 96,991,306 | 68.5\% | 1.3\% | 2,744,952 | 1.9\% | 2,761,759 | 2.0\% | -0.6\% | 10,507,072 | 7.3\% | 10,732,444 | 7.6\% | -2.1\% |
| Polk. | 14,584,985 | 14,219,996 | 2.6\% | 3,600,153 | 24.7\% | 3,552,461 | 25.0\% | 1.3\% | 10,161,089 | 69.7\% | 9,845,369 | 69.2\% | 3.2\% | 201,703 | 1.4\% | 209,230 | 1.5\% | -3.6\% | 622,040 | 4.3\% | 612,93 | 4.3 | 1.5\% |
| Rand | 112 | 106,561,47 | 5.3\% | 24,320,558 | 21 | 69 | 21.6\% | 5.4\% | 78,875,310 | 70.3\% | 911 | 16 | 6.7\% | 564,918 | $1.4{ }^{\circ}$ | ,605,079 | 1.5 | -2.5\% | ,403,23 | 6.6\% | 974,59 | 7.5 | -7.2\% |
| Richn |  | 23,316,083 | -3.3\% | 5,816,515 | 25.8\% | 5,765,592 | 24.7\% | 0.9\% | 13,292,745 | 58.9\% | 4,080,052 | 60.3\% | -5.6\% | 74,099 | 2.1\% | 542,386 | 2.3\% | -12 | 2,971,212 | 13.2\% | 2,948,053 | 12.6\% | \% |
| Ro |  | 52,5 | -3.4\% | 13,063, | 25 | 13,263,5 | 25 | -1.5\% | 28,130 | 55 | 29,175,908 | 55 | -3.6\% | ,166, | 2.3\% | ,200, | 2.3\% | -2.8\% | 8,421,851 | 16.6 | 8,942,593 | $17.0 \%$ | -5.8\% |
| Rockinghan | 62,920,352 | 63,438 | -0.8\% | 14,259,08 | 22.7\% | 14,168,404 | 22.3\% | 0.6\% | 42,541,627 | 67.6\% | 43,107,839 | 68.0\% | -1.3\% | 1,162,449 | 1.8\% | 1,116,578 | 1.8\% | 4.1\% | 4,957,19 | 7.9 | 5,045,572 | 8.0\% | -1.8\% |
| Rowan.... | 104,760,241 | 104,762,529 | 0.0\% | 24,394,319 | 23.3\% | 23,971,901 | 22.9\% | 1.8\% | 70,650,687 | 67.4\% | 70,663,045 | 67.5\% | 0.0\% | 1,795,505 | 1.7\% | 1,982,246 | 1.9\% | -9.4\% | 7,919,730 | 7.6\% | 8,145,337 | 7.8 | -2.8\% |
| Rutherfo | 35,440,47 | ,968,68 |  | 7762 | 21.9\% | 7583 | 21.7\% | 2.4\% | 24,680,606 | 69.6\% | 24,320,920 | 19 | 1.5\% | 594,054 | 1.7\% | 525,848 | 1.5\% | 13.0\% | 2,403,273 | 6.8\% | 2,538,377 | 7.38 | -5.3\% |
| S |  | 39,599,251 | -8.9\% | 6,923,076 | 19.2\% | 7,178,346 | 18 | -3. | 1 | 66 | ,872,854 | 67 | -10.8\% | 707,805 | 2.0\% | 732,765 | 1.9\% | -3. | 58, | 12.4 | ,815,286 | 12.2 |  |
| Sc |  | 16,730,386 | -1.8\% | 3,741,817 |  | 663 | 121 | 2.1\% | 9,954,360 | 60.6\% | 10,162,633 |  | -2.0\% | 5,992 | 2.2\% | 319,284 | 1.9\% | 11.5\% | 2,381,448 | 14.5 |  | 15.5 | \% |
| Stanly |  |  |  | 10,499 | 22 | 025 | 21 | 4.7\% | 604 | 70.3\% | ,903,442 | 71 | -0.9\% |  | 1.4\% | 42,079 | 1.3 | 1.6\% | 3,052,980 | 6.4\% | ,058,243 | 6.4\% | -0.2\% |
| Stokes.. | 35,178,224 | 35,223,024 | -0.1\% | 7,565,583 | 21.5\% | 7,333,534 | 20.8\% | 3.2\% | 24,904,012 | 70.8\% | 25,218,047 | 71.6\% | -1.2\% | 561,501 | 1.6\% | 485,389 | 1.4\% | 15.7\% | 2,147,128 | 6.1\% | 2,186,054 | 6.2\% | -1.8\% |
| Surry | 48, | 46,781 |  | 9,900, | 20. | 9,627,7 | 20.6\% | 2.8\% | 35,296,148 | 72.8 | 33,528,996 | 71.7 | 5.3\% | 666,924 | 1.4 | 892, | 1.9 | -25 | 2,645, | 5.5 | 2,732,1 | 5.8 | -3.2\% |
| Swain.. | 6,262,625 | 6,144,64 | 1.9\% | 1,737, | 27.7 | 1,563,940 | 25.5 | 11. | 3,909,9 | 62.4\% | 3,946,979 | 64.2\% | -0.9\% | 138,698 | 2.2\% | 137,1 | 2.2\% | 1.1\% | 476, | 7.6 | 496,5 | 8.1\% | -3.9\% |
| Transylv | 25, | 24,392,92 | 3.0\% | 5,851, | 23.3 | 5,646,521 | 23.1\% | 3.6\% | 17,954,334 | 71.5\% | 17,440,581 | 71 | 2.9\% | 421,09 | 1.7 | 330,128 | 1.4\% | 27.6 | 00,579 | 3.6 | 75,691 | 4.0\% | -7.7\% |
| Tyrrell... | 1,661,232 | 1,688,183 | -1.6\% | 395,12 | 23.8 | 404,575 | 24.0\% | -2.3\% | 1,002,875 | 60.4\% | 1,038,459 | 16 | -3.4\% | 77,049 | 4.6\% | 45,677 | 2.7\% | 68.7\% | 186,186 | 11.2\% | 199,472 | 11.8\% | -6.7\% |
| Union. | 316,304,860 | 307,959,252 | 2.7\% | 37,837,381 | 12.0\% | 36,635,200 | 11.9\% | \% | 259,393,210 | 82.0\% | 253,000,714 | 82.2\% | 2.5\% | 3,975,468 | 1.3\% | 3,432,844 | 1.1\% | 15.8\% | 15,098,801 | 4.8\% | 14,890,494 | 4.8\% | 1.4\% |
|  | 2,6 | 4,332 |  | 6,160,0 |  | 6048 |  | \% | 14,769 |  | 14,314,227 |  | 32 | 551,521 | 2.2 | 559,647 |  | -1.5\% | 3,189,55 | 12.9\% | 3,410,13 | $14.0 \%$ | -6.5\% |
| Wak | 1,723,581,792 | 1,692,451 |  | 334,413, |  | 326,188, | 19.3\% | 2.5\% | 1,273,708,838 | 73.9\% | 1,252,103,381 | 74.0 | 1.7\% | 26,361,157 | 1.5\% | 25,975,157 | 1.5\% | . 5 | 89,098,620 | 5.2\% | 88,183, | 5.2 | .0\% |
| Warr | 7,155 | 7 | -3. | 1,979,4 | 27 | 1,945,650 | 26.1\% | 1.7\% | 3,811,510 | 53.3 | 4,060,886 | 54.5 | -6.1\% | 155,72 | 2.2\% | 162,832 | 2.2 | -4.4\% | 1,209,1 | 16.9\% | 1,275 | 17.1\% | -5.2\% |
| Washingt | 5,906,913 | 5,900,711 | 0.1\% | 1,543,711 | 26.1\% | 1,537,808 | 26.1\% | 0.4\% | 3,574,909 | 60.5\% | 3,542,941 | 60. | 0.9\% | 126,339 | 2.1\% | 134,127 | 2.3\% | -5.8\% | 661,954 | 11.2\% | 685,835 | 11.6\% | -3.5\% |
| Watauga... | 41,096,623 | 40,375,123 | 1.8\% | 8,814,310 | 21.4\% | 8,659,458 | 21.4\% | 1.8\% | 30,483,573 | 74.2\% | 29,766,918 | 73.7\% | 2.4\% | 562,610 | 1.4\% | 696,978 | 1.7\% | -19.3\% | 1,236,130 | 3.0\% | 1,251,769 | 3.1\% | -1.2\% |
| ayn | 71 | 81,737,183 | -12.7\% | 16,816,475 | ${ }^{23.6}{ }^{\circ}$ | 20,163,713 | 24.7\% | -16.6\% | 46,568,854 | 65.3\% | 53,159,307 | 65.0\% | -12.4\% | 1,638,095 | 2.3\% | 1,722,011 | 2.1\% | -4.9\% | 6,323,23 | 8.9\% | ,692,1 | 8.2 | -5.5\% |
|  | 5, | 45,070,41 |  | 10,366,5 |  | 9,758,1 | 21.7\% | 6.2\% | 31,806,114 | 69.3\% | 31,773,468 | 70.5\% | 0.1\% | 637,617 | 1.4\% | 517,031 | 1.1\% | 23.3\% | 3,100,0 | 6.8 | 3,021,743 | 6.7\% | 2.6\% |
| Wis |  | 64,696 |  | 14,647 |  | 14,344, | 22.2\% | 2.1\% | 4,606,191 | 64.9\% | 4,094,128 |  | -1.2\% | 1,119,0 | 1.7 | 1,235,401 | . | -9.4\% | 6,737 | 10.5\% | ,022, | $10.9 \%$ | -4.1\% |
| Yadkin | 28,969,940 | 27,828,729 | 4.1\% | 6,543,529 | 22.6\% | 5,668,674 | 20.4\% | 15.4\% | 20,513,969 | 70.8\% | 20,083,012 | 72.2\% | 2.1\% | 391,103 | 1.4\% | 512,583 | 1.8\% | -23.7\% | 1,521,339 | 5.3 | 1,564,460 | 5.6 | -2.8\% |
| Yancey. | 11,005,964 | 10,469,560 | 5.1\% | 2,412,550 | 21.9\% | 2,298,228 | 22.0\% | 5.0\% | 7,933,224 | 72.1\% | 7,511,942 | 71.8\% | 5.6\% | 175,214 | 1.6\% | 155,353 | 1.5\% | 12.8\% | 484,976 | 4.4\% | 504,037 | 4.8\% | -3.8\% |
| Out-of State | 844,297,214 | 867,663,588 | -2.7\% | 201,818,769 | 23.9\% | 201,035,602 | \|23.2\% | 0.4\% | 572,491,191 | 67.8\% | 594,458,130 | 68.5\% | -3.7\% | 29,962,718 | 3.5\% | 32,713,119 | 3.8\% | -8.4\% | 40,024,536 | 4.7\% | 39,456,737 | 4.5\% | 1.4\% |
| Totals..... | 11,195,227,186 | 11,021,361,200 | 1.6\% | 2,437,928,728 | 21.8\% | 2,379,638,766 | 21.6\% | 2.4\% | 7,852,934,730 | 70.1\% | 7,715,666,826 | 70.0\% | 1.8\% | 209,219,454 | 1.9\% | 217,912,439 | 2.0\% | -4.0\% | 695,144,273 | 6.2\% | 708,143,168 | 6.4\% | -1.8\% |

Source: 2017 and 2016 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 information reflecting variable audit and edit status 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 (tax) 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 (tax) year, but who filed the $D-400$ form using a North Carolina address. Out-of-state category also includes twelve (12) returns with a total net tax liability of $\mathbf{\$ 2 1 , 6 2 5}$ for which county designation is indeterminable.

| County | $\begin{aligned} & 2017 \\ & \text { Popu- } \\ & \text { Pation } \end{aligned}$ | Number of Returns Filed  <br>  \$0 Tax Liability <br> [after <br> tax credits] |  |  | N ${ }^{\text {a }}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | neditit |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | TOTALNCITEMIZEDDEDUCTIONS |  |  | QUALIFYINGHomeMORTGAGEINTEREST |  |  |  |  |  | ALLOWABLE HOME MORTGAGE INTEREST/ real estate PROPERTY TAXES $\dagger \dagger$ |  |  | Charitable CONTRIBUTIONS/ REPAYMENT OF CLAIM OF RIGHT INCOME |  |  | MEDICAL, DENTALEXPENSES |  |  | CHILD TAX CREDIT\$125//100 perQualifying Child |  |  | TAXES PAID TO OTHER STATES/ FOREIGN TAXES |  |
|  |  | Total | TotalFiled | $\begin{array}{\|c\|} \hline \text { as a \% } \\ \text { of } \\ \text { County } \\ \text { Returns } \\ \hline \end{array}$ |  |  |  |  | Quali- | Credit |  |  |  |  | Credit |  |  |  |  |  |  |
|  |  |  |  |  | Return Count ${ }^{\boldsymbol{*}}{ }^{\boldsymbol{\prime}}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \mathrm{Avg} \mathrm{~g} \\ \mathrm{IS} \mid \end{gathered}$ |  |  |  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\mathrm{S} \mid} \end{gathered}$ |  |  |  | $\begin{aligned} & \text { Return } \\ & \text { Count } \end{aligned}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Avg } \\ \hline \text { [S] } \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\mathrm{s} \mid} \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\mathrm{s} \mid} \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { Avg } \\ \|\mathbf{S I}\| \end{gathered}$ | Return Count | $\begin{aligned} & \text { Child } \\ & \text { Count } \end{aligned}$ | $\underset{\text { [s] }}{\text { Amount }}$ | Return Count | $\underset{\|S\|}{\substack{\text { Amount } \\ \text { Pm }}}$ |
| Alamanc | 163,33 | 69,468 | 14,659 | 21.1\% | ${ }^{6,860}$ | 172,040,691 | 25,079 | 4,985 | 42,292,690 | 8,484 | 6,064 | 19,879,622 | 3,278 | 6,142 | 57,179,958 | 9,310 | 6,155 | 71,159,50 | 11,561 | 994 | 43,701,229 | 14,596 | 16,757 | ,084 | 3,109,458 | 2,057 | 2,002,36 |
| Alexa | 206 | 15,357 | 3,308 | 21.5\% | 1,154 | 26,725,929 | 3,159 | 811 | 6,373,764 | 7,859 | ,061 | 3,150,391 | 2,969 | 1,083 | 8,793,007 | 8,119 | 1,042 | 11,736,986 | 11,264 | 536 | 6,195,936 | 11,560 | 3,42 | 5,808 | 642,449 | 315 | 329,338 |
| Alleghany | 11,387 | 4,346 | 1,351 | 31.1\% | 326 | 34,538 | 25,259 | 222 | 7,146 | 8,456 | 297 | 908,412 | ,059 | 303 | 1,827 | 8,52 | 294 | ,411,570 | 11,604 | 181 | 241, | 12,382 | 930 | 1,555 | 4,54 | 364 | ,34 |
| Anson. | 5,460 | ,49 | 2,435 | 26.9\% | 618 | 13,341,670 | 21,588 | 404 | 2,400,149 | 5,941 | 529 | 1,359,150 | 2,569 | 548 | 5,247 | 6,579 | 567 | 5,227,656 | 9,220 | 377 | 4,508,767 | 11,960 | 2,392 | 3,739 | 427,559 | 264 | 29,31 |
| Ashe. | 27,418 | 10,528 | 2,832 | 26.9\% | 860 | 20,337,926 | 23,649 | 618 | 5,821,363 | 9,420 | 795 | 2,133,580 | 2,684 | 811 | 7,466,985 | 9,207 | 755 | 7,330,930 | 9,710 | 450 | 5,540,011 | 12,311 | 2,064 | 3,513 | 395,307 | 315 | 550,266 |
| Avery | 17,95 | 6,235 | 1,691 | 27.1\% | 578 | 14,155,720 | 24,491 | 402 | 3,708,483 | 9,225 | 517 | 1,448,470 | 2,802 | 532 | 4,681,759 | 8,800 | 489 | 5,225,78 | 10,687 | 329 | 4,248,173 | 12,91 | 1,18 | 2,008 | 224,44 | 147 | 35,97 |
| Beaufor | 47,50 | 19,593 | 5,116 | 26.10 | 1,851 | 41,059,724 | 22,182 | 1,247 | 10,209,224 | 8,18 | 1,632 | 4,986,861 | 3,056 | 1,674 | 14,064,421 | 8,402 | 1,706 | 16,045,505 | 9,405 | 988 | 10,949,798 | 11,083 | 4,57 | 7,453 | 847,790 | 594 | 87,052 |
| Bertie.. | 19,802 | 7,105 | 2,015 | .4\% | 475 | 4,148,245 | ,786 | 286 | 14,115 | 6,693 | 381 | 823,649 | 2,162 | 392 | 2,559,012 | 6,528 | 445 | ,477,635 | 19,051 | 28 | 3,111,598 | 10,956 | 1,91 | 2,904 | 334,60 | 338 | 75,67 |
| Bladen... | 4,50 | 11,994 | 195 | 27.8\% | 47 | 21,362,745 | 22,558 | 595 | 170,834 | 10 | 806 | ,563,343 | 3,180 | 848 | 101 | 7,285 | 857 | ,309,474 | 10,863 | 547 | 75,170 | 10,74 | 3,15 | 5,1 | 585,0 | 246 | 21,686 |
| Brunswick. | 131,887 | 56,206 | 13,055 | 23.2\% | 8,639 | 190,968,719 | 22,105 | 6,934 | 66,810,643 | 9,635 | 8,118 | 29,032,354 | 3,576 | 8,212 | 86,920,066 | 10,585 | 7,755 | 51,026,782 | 6,580 | 4,747 | 53,021,871 | 11,170 | 8,480 | 14,011 | 1,543,537 | 3,703 | 6,407,101 |
| Buncombe. | 259,317 | 118,609 | 24,058 | 20.3\% | 16,234 | 432,253,136 | 26,626 | 11,662 | 120,940,515 | 10,370 | 14,514 | 65,337,129 | 4,502 | 14,684 | 161,472,789 | 10,997 | 14,167 | 165,214,259 | 11,662 | 7,182 | 105,566,088 | 14,69 | 19,28 | 32,316 | 3,485,165 | 6,020 | 9,990,478 |
| Burke.... | 776 | 34,363 | 8,258 | 24.0\% | 2,539 | 61,677,393 | 24,292 | 1,689 | 13,176,246 | 7,801 | 2,292 | 7,385,276 | 3,222 | 2,323 | 18,980,189 | 8,171 | 2,29 | 23,607,658 | 10,305 | 1,346 | 19,089,546 | 14,246 | 7,84 | 13,11 | 1,463,72 | 659 | 772,918 |
| Cabarrus. | ,204 | ,271 | 17,188 | 19.5\% | 11,885 | 273,228,909 | 989 | 9,875 | 4,315,159 | 9,551 | 11,101 | 40,872,470 | 3,682 | 11,218 | 124,881,028 | 11,132 | 10,996 | 102,571,326 | 9,328 | 3,931 | 45,776,555 | 11,64 | 19,171 | 33,45 | 3,573,74 | 3,270 | .066,816 |
| Caldwell. | 83,230 | 31,727 | 7,428 | 23.4\% | 1,977 | 45,591,585 | 23,061 | 1,364 | 10,684,320 | 7,83 | 1,819 | 5,779,600 | 3,177 | 1,838 | 15,055,0 | 8,191 | 1,755 | 17,749,676 | 10,114 | 1,044 | 12,786,864 | 12,2 | 7,64 | 12,25 | 1,377,9 | 497 | 522,709 |
| Camden. | 10,358 | 4,213 | 1,243 | 29.5\% | 473 | 9,980,297 | 21,100 | 398 | 4,183,965 | 10,512 | 446 | 1,187,912 | 2,663 | 452 | 5,075,121 | 11,228 | 401 | 2,550,148 | 6,359 | 196 | 2,355,028 | 12,015 | 784 | 1,421 | 137,531 | 1,096 | 2,702,511 |
| Carteret | 70,216 | 29,787 | 8,126 | 27.3\% | 3,629 | 96,567,528 | 26,610 | 2,692 | 28,102,007 | 10,439 | 3,338 | 10,441,494 | 3,128 | 3,386 | 34,374,118 | 10,152 | 3,209 | 40,455,56 | 12,607 | 1,720 | 21,737,846 | 12,63 | 4,60 | 7,678 | 838,031 | 1,23 | 2,186,270 |
| Caswel | 23,25 | 8,836 | 2,414 | 27.3\% | 643 | 13,618,023 | 21,179 | 462 | 627,622 | 7,852 | 573 | 1,425,225 | 2,48 | 583 | 4,690,338 | 8,045 | 577 | ,841, | 8,392 | 336 | 4,085,6 | 12,16 | 1,993 | 3,285 | 363,240 | 1,31 | 1,947,746 |
| Cataw | 157,376 | ,857 | 15,121 | 20.8\% | 7,111 | 181,211,083 | 5,483 | ,247 | ,876,739 | 506 | 6,564 | 24,668,204 | 3,758 | 6,652 | 65,780,791 | 9,889 | 6,490 | ,928,5 | 12,316 | ,92 | 35,501,6 | 12,12 | 15,93 | 26,824 | 2,954,933 | 2,14 | 2,779,001 |
| Chatham.. | 72,73 | 31,68 | 6,074 | 19.2\% | 6,827 | 180,443,528 | 26,431 | 5,123 | 61,642,054 | 12,032 | 6,147 | 29,554,993 | 4,808 | 6,199 | 78,236,086 | 12,621 | 6,143 | 60,301,259 | 9,816 | 2,611 | 41,906,183 | 16,050 | 5,33 | 9,608 | 1,045,628 | 2,23 | 3,350,423 |
| Cherokee. | 28,941 | 10,618 | 3,342 | 31.5\% | 812 | 1,486,957 | 23,999 | 562 | 4,291,596 | 7,636 | 727 | 1,608,285 | 2,212 | 752 | 5,612,677 | 7,464 | 715 | 8,292,549 | 11,598 | 508 | 5,581,731 | 10,988 | 2,08 | 3,537 | 394,743 | 994 | 1,341,046 |
| Chowan | ,243 | 5,985 | 1,786 | 29.8 | 655 | 20,318,344 | ,020 | 457 | 4,207,028 | 9,206 | 596 | 2,160,129 | 3,624 | 607 | 5,666,880 | 9,336 | 584 | 10,893,263 | 18,653 | 326 | 3,758,201 | 11,52 | 1,31 | 2,114 | 236,00 | 388 | 690,217 |
| Clay. | 1,48 | 4,314 | 1,449 | 33.6\% | 450 | 10,488,311 | 23,307 | 323 | 3,118,025 | 9,633 | 409 | 980,242 | 2,3 | 420 | 3,77, | 8,96 | 401 | 3,715,576 | 9,266 | 273 | 2,998,802 | 10,9 | 764 | 1,316 | 147, | 759 | 53 |
| Cleveland | 98,427 | 38 | 9,987 | 24.6\% | 3,186 | ,781,834 | 23,472 | 2,189 | 919,690 | 7,273 | 2,885 | 042,640 | 2,788 | ,942 | 22,679,051 | 7,709 | 2,915 | 207, | 11,04 | 583 | 19,894,8 | 12,56 | 9,933 | 16,672 | 1,874,9 | 2,597 | .553,101 |
| Columbus. | 56,649 | 9,411 | 5,594 |  | 1,392 | 30,151,907 | 21,661 | 871 | 5,932,576 | 6,811 | 1,226 | 3,899,988 | 3,181 | 1,26 | 9,207,464 | 7,267 | 1,270 | 12,383,054 | 9,750 | 767 | $8,561,389$ | 11,16 | 5,44 | 8,845 | 1,009,04 | 1,45 | 1,843,656 |
| Craven. | 103,557 | 40,179 | 10,495 | 26.1\% | 4,174 | 96,647,057 | 23,155 | 3,054 | 26,284,687 | 8,607 | 3,795 | 11,877,306 | 3,130 | 3,846 | 34,777,963 | 9,043 | 3,793 | 35,960,491 | 9,481 | 2,067 | 25,908,603 | 12,53 | 8,33 | 14,065 | 1,535,53 | 1,31 | 1,366,077 |
| Cumberlan | 329,017 | 115,811 | 34,341 | 29.7\% | 11,300 | 249,370,809 | 22,068 | 8,898 | 71,661,848 | 8,054 | 10,217 | 38,316,295 | 3,750 | 10,390 | 99,892,271 | 9,614 | 10,260 | 104,424,322 | 10,178 | 4,042 | 45,054,216 | 11,14 | 29,85 | 49,100 | 5,434,87 | 2,17 | 2,446,429 |
| Curritu | 26,666 | ,67 | 3,268 | 30.6\% | 1,376 | 28,118,475 | 20,435 | 1,231 | 14,602,897 | 11,863 | 1,283 | 3,128,598 | 2,439 | 1,30 | 16,145,651 | 12,363 | 1,111 | 6,313, | 5,68 | 535 | 5,659,411 | 10,5 | 1,900 | 3,39 | 344,6 | 3,25 | 8,897,434 |
| Dare | 36,722 | 18,186 | 060 | 22.3\% | ,77 | 476,549 | 23,002 | 505 | ,783,204 | 11,091 | 2,795 | 10,623,335 | 3,801 | 2,834 | 34,492,547 | 12,171 | 2,484 | 9,325,2 | 7,780 | 1,34 | 4,658,7 | 10,90 | 2,83 | 4,7 | 506,3 |  | 2,537,626 |
| Davidson | 166,716 | 69,778 | 15,307 | 21.9\% | 5,521 | 136,425,332 | 24,710 | 3,944 | 33,606,112 | 8,521 | 5,033 | 15,033,635 | 2,987 | 5,099 | 44,223,418 | 8,673 | 4,973 | 57,760,344 | 11,615 | 2,542 | 34,441,570 | 13,54 | 16,10 | 26,752 | 2,965,432 | 1,462 | 1,327,830 |
| Davie... | 42,686 | 18,264 | 3,855 | 21.1\% | 2,335 | 66,176,673 | 28,341 | 1,745 | 16,915,554 | 9,694 | 2,183 | 7,529,083 | 3,449 | 2,213 | 22,386,343 | 10,116 | 2,125 | 30,744,017 | 14,468 | 985 | 13,046,313 | 13,245 | 3,49 | 5,972 | 649,95 | 653 | 1,068,539 |
| Duplin.. | 59,747 | 19,948 | 5,558 | 27.9 | ,102 | 23,744,536 | 21,54 | 686 | ,458,012 | 7,956 | 940 | 2,736,769 | 2,911 | 984 | 7,458,106 | 7,579 | 992 | 8,842,23 | 8,914 | ${ }^{625}$ | 7,444,19 | 11,91 | 6,56 | 11,75 | 1,340,46 | 283 | 858,077 |
| Durham | 307,00 | 135,730 | 25,205 | 18.6\% | 21,684 | 530,019,330 | 2,443 | 16,921 | 47,859,954 | 8,738 | 19,561 | 90,650,516 | 4,63 | 19,77 | 216,006,175 | 10,954 | 19,52 | 210,244,1 | 10,76 | 7,309 | 103,169,006 | 14,115 | 25,25 | 43,4 | 4,802,29 | 6,071 | , 564,738 |
| Edgecom | 53,156 | 423 | 5,519 | 28.4\% | 1,332 | ,283,392 | 27,240 | 856 | 5,556, | 492 | 124 | 3,260,293 | 2,901 | 1,154 | 8,066,990 | 6,990 | 1,212 | 17,95 | 14,81 | 785 | 10,258,79 | 13,06 | 5,74 | 9,1 | 1,058,4 |  | 376,631 |
| Forsyth... | 373,625 | 159,881 | 33,930 | 21.2\% | 20,540 | 568,082,029 | 27,657 | 15,012 | 134,889,077 | 8,985 | 18,547 | 83,115,986 | 4,481 | 18,791 | 190,217,106 | 10,123 | 18,84 | 259,168,562 | 13,750 | 7,936 | 118,696,361 | 14,957 | 34,21 | 57,6: | 6,424,30 | 6,381 | 8,616,768 |
| Franklin. | 66,643 | 24,847 | 5,599 | 22.5\% | 2,554 | 54,861,357 | 21,481 | 2,016 | 17,397,117 | 8,630 | 2,319 | 7,358,964 | 3,173 | 2,361 | 23,199,297 | 9,826 | 2,214 | 17,809,268 | 8,044 | 1,162 | 13,852,792 | 11,922 | 5,94 | 10,27 | 1,132,392 | 433 | 539,747 |
| Gaston... | 218,754 | 92,153 | 19,544 | 21.2\% | 9,388 | 220,914,252 | 23,532 | 7,284 | 60,997,561 | 8,374 | 8,613 | 32,280,473 | 3,748 | 8,717 | 86,074,211 | 9,874 | 8,569 | 89,330,84 | 10,425 | 3,615 | 45,509,196 | 12,58 | 21,00 | 34,70 | 3,838,73 | 4,568 | $8,366,965$ |
| Gates. | 12,0 | 24 | ,459 | .3\% | 359 | 8,278,124 | 23,05 | 259 | ,824,57 | , 045 | 315 | 655,71 | 2,082 | 321 | 2,461,681 | 7,66 | 325 | 3,823,99 | 11,766 | 189 | 1,992,450 | 10,54 | 846 | 1,43 | 153,63 | 1,446 | 3,049,705 |
| Grahan | 8,76 | 3,076 | 989 | 2\% | 149 | 3,460,752 | 23,227 | , | 744,2 | 7,918 | 132 | 459,027 | 3,477 | 134 | 1,081,456 | 8,071 | , | 1,281,373 | 10,503 | 87 | 1,097,923 | 12,62 | 77 | 1,37 | 152,2 | 212 | 69,581 |
| Granville | ,213 | 23,900 | 5,077 | 21.2\% | ,705 | 6,136,561 | 20,753 | 2,089 | 18,281,30 | 8,751 | 2,418 | 7,477,388 | 3,092 | 2,454 | 23,722,852 | 9,66 | 2,395 | 18,198,12 | 7,598 | 1,224 | 14,215,580 | 11,61 | 5,50 | 9,20 | 1,017,965 | 936 | ,086,964 |
| Greene....... | 21,356 | 6,707 | 1,721 | 25.7\% | 449 | 10,038,274 | 22,357 | 274 | 1,851,758 | 6,758 | 372 | 899,653 | 2,418 | 378 | 2,547,252 | 6,739 | 408 | 4,598,298 | 11,270 | 273 | 2,892,724 | 10,596 | 1,97 | 3,283 | 377,238 | 114 | 96,399 |
| Guilford. | 527,922 | 223,674 | 48,501 | 21.7\% | 29,158 | 778,299,236 | 26,692 | 21,929 | 200,527,268 | 9,144 | 26,222 | 19,466,208 | 4,556 | 26,517 | 281,767,356 | 10,626 | 26,679 | 334,067,764 | 12,522 | ,083 | 162,464,116 | 14,65 | 46,89 | 77,74 | 8,678,39 | 9,11 | 8,301,298 |
| Halifax... | 52,041 | 20,160 | 5,925 | 29.4\% | 1,635 | ,283,086 | 20,968 | 1,047 | 7,926,546 | 7,571 | 1,406 | 4,965,884 | 3,532 | 1,440 | 11,594,451 | 8,052 | 1,47 | 12,259,1 | 8,34 | 95 | 10,429,4 | 10,92 | 5,41 | 8,37 | 962,0 | 1,382 | 1,684,838 |
| Harnett. | 131,64 | 44,050 | 11,522 | 26.2\% | 3,700 | 81,284,152 | 21,969 | 2,934 | 24,003,289 | 8,181 | 3,387 | 10,485,247 | 3,09 | 3,436 | 32,339,009 | 9,412 | 3,21 | 30,388,586 | 9,458 | 1,56 | 18,556,557 | 11,865 | 11,99 | 20,608 | 2,239,751 | ${ }^{23}$ | 1,364,675 |
| Haywood.... | 62,464 | 26,476 | 6,343 | . $0^{\circ}$ | 2,658 | 64,639,881 | 24,319 | 1,819 | 15,822,110 | 8,698 | 2,459 | 8,106,990 | 3,297 | 2,483 | 22,219,680 | 8,949 | 2,316 | 23,232,743 | 10,031 | 1,453 | 19,187,458 | 13,205 | 4,96 | 8,015 | 893,421 | 566 | 873,824 |
| Henderson.... | 115,659 | 50,667 | 10,748 | 21.2\% | 6,681 | 164,116,607 | 24,565 | 4,609 | 43,552,657 | 9,449 | 5,936 | 19,346,349 | 3,259 | 6,003 | 56,257,505 | 9,372 | 5,926 | 59,715,876 | 10,077 | 3,527 | 48,143,226 | 13,650 | 8,92 | 15,403 | 1,680,441 | 2,895 | 3,823,682 |
| Hertford | ,029 | 7,512 | 2,307 | \% 1 | 653 | ,280,097 | 21,868 | 428 | 2,671,816 | 6,243 | 548 | 1,479,397 | 2,700 | 55 | 4,056,935 | 7,297 | 600 | 6,287,052 | 10,478 | , | 3,936,110 | 9,96 | 2,00 | 3,11 | 357,50 | , | 1,295,301 |
| Hoke.. | 53,4 | 16,820 | 4,693 | 27.9\% | 1,313 | 26,499,655 | 20,183 | 1,078 | 8,354,340 | 7,750 | 1,161 | 3,352,860 | 2,888 | 1,198 | 10,955,643 | 9,103 | 1,171 | 10,372,90 | 8,858 | 492 | 5,221,10 | 10,61 | 5,37 | 9,18 | 1,012,90 | 265 | 69,714 |
| Hyde.. | 5,466 | 1,757 | 529 | .1\% | 116 | 2,411,273 | 20,787 | 析 | 600,084 | , 837 | 95 | 307,020 | 3,232 | 97 | 812,037 | 8,372 | 98 | 705,79 | 7,202 | 79 | 893,4 | 11,30 | 44 | 769 | 85,89 | 44 | ,982 |
| Iredell... | 176,229 | 75,813 | 15,801 | 20.8\% | 10,459 | 261,387,188 | 24,992 | 8,595 | 104,789,989 | 12,192 | 9,846 | 40,522,954 | 4,116 | 9,950 | 122,125,059 | 12,274 | 9,420 | 95,032,800 | 10,088 | 3,654 | 44,229,329 | 12,104 | 14,79 | 25,299 | 2,690,50 | ,003 | 7,890,148 |
| Jackson....... | 43,639 | 14,377 | 3,844 | 26.7\% | 1,221 | 29,156,564 | 23,879 | 861 | 9,923,113 | 11,525 | 1,092 | 3,305,223 | 3,027 | 1,123 | 10,929,123 | 9,732 | 1,062 | 10,966,340 | 10,326 | 599 | 7,261,101 | 12,122 | 2,616 | 4,310 | 475,294 | 434 | 1,266,123 |
| Johnstor | 194,271 | ${ }^{80,058}$ | 16,976 | ${ }^{21.2}{ }^{\circ}$ | 8,232 | 175,084,300 | 21,26 | 6,902 | 59,226,088 | 8,581 | 7,689 | 24,029,535 | 3,125 | 7,797 | 77,720,282 | 9,968 | 7,322 | 61,311,714 | 8,374 | 3,179 | 36,052,304 | 11,34 | 20,006 | 35,02 | 3,796,8 | ,506 | 1,961,401 |
| Jones... | 10,100 | 3,392 | 905 | 26.7 | 250 | 5,717,074 | 22,868 | 167 | 1,349,710 | 8,082 | 230 | 660,405 | 2,871 | 234 | 1,872,496 | 8,002 | 221 | 2,061,931 | 9,330 | 131 | 1,782,647 | 13,60 | 76 | 1,313 | 149,027 | 54 | 43,797 |
| Lee... | 59,729 | 24,834 | 5,998 | .2\% | 2,225 | 51,587,454 | 23,185 | 1,645 | 12,781,466 | 7,770 | 2,072 | 7,588,373 | 3,662 | 2,089 | 19,117,611 | 9,152 | 1,978 | 20,245,76 | 10,235 | 1,040 | 12,224,07 | 11,75 | 6,477 | 11,113 | 1,243,288 | 711 | 818,207 |
| Lenoir.. | ,346 | 22,605 | 6,391 | 28.3\% | 1,712 | 8,387,565 | 22,423 | 1,051 | ,585,685 | 6,266 | 1,452 | 4,196,096 | 2,890 | 1,494 | ,939,879 | 6,653 | 1,550 | 16,604,257 | 10,651 | 979 | 11,843,429 | 12,09 | 5,99 | ,89 | 1,136,23 | 360 | 1,155,715 |
| Lincoln...... | 83,318 | 32,812 | 6,504 | 19.8\% | 4,271 | 100,302,159 | 23,484 | 3,513 | 39,014,702 | 11,106 | 4,058 | 14,941,288 | 3,682 | 4,111 | 47,623,599 | 11,584 | 3,885 | 34,787,188 | 8,954 | 1,490 | 17,891,372 | 12,008 | 6,47 | 10,836 | 1,171,697 | 1,277 | 2,396,454 |
| Macon. | 35,596 | 14,64 | 4,030 | 27. | ,407 | 52,988,812 | 37, | 962 | 9,143,363 | 9,505 | ,288 | 3,836,882 | 2,979 | 314 | 1,452,772 | 8,716 | ,221 | 1,607,915 | 25,887 | 80 | 9,928,125 | 12,41 | 2,693 | 4,720 | 522,234 | 00 | 2,498,632 |
| Madison. | 22,247 | 8,440 | 2,218 | 26. | 611 | 13,259,429 | 21,701 | 410 | 3,863,831 | 9,424 | 540 | 1,684,222 | 3,119 | 550 | 4,989,902 | 9,073 | 522 | 4,232,520 | 8,108 | 310 | 4,037,007 | 13,023 | 1,711 | 2,844 | 314,41 | 229 | 303,479 |
| Martin...... | 23,394 | 9,088 | 2,560 | 28.2\% | 619 | 12,893,604 | 20,830 | 379 | 2,227,381 | 5,877 | 538 | 1,412,841 | 2,626 | 556 | 3,464,844 | 6,232 | 554 | 5,309,841 | 9,585 | 371 | 4,118,919 | 11,102 | 2,22 | 3,59 | 410,55 | 235 | 135,322 |
| McDowell. | 46,171 | 17,756 | 4,273 | .1\% | 916 | 20,279,220 | 22,139 | 634 | 5,174,739 | 8,162 | 824 | 2,035,781 | 2,471 | 843 | 6,778,271 | 8,041 | 811 | 7,753,115 | 9,560 | 493 | 5,747,834 | 11,65 | 4,178 | 6,89 | 766,38 | 341 | 620,987 |
| Mecklenburg.... | 1,074,596 | 468,360 | 86,970 | 18.6\% | 80,582 | 2,297,472,372 | 28,511 | 66,893 | 742,094,071 | 11,094 | 74,158 | 422,913,177 | 5,703 | 75,026 | 953,276,653 | 12,706 | 73,734 | 1,042,240,015 | 14,135 | 21,941 | 301,955,704 | 13,762 | 86,682 | 149,499 | 16,027,817 | 5,912 | 120,291,392 |

TABLE C5. TAX YEAR 2017 INDIVIDUAL INCOME TAX: NC ITEMIZED DEDUCTIONS and SELECT TAX CREDITS CLAIMED BY COUNTY-Continued

| County | 2017Population | Number of Returns Filed  <br>  \$0 Tax Liability <br> [after <br> tax credits] <br>   |  |  | NC ITEMIZED DEDUCTIONS [8̧ $105-153.5(\mathrm{a})$ (2)] Reported on Form D-400 Schedule S: |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  | Select Tax Credits Claimed |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | TOTALNCITEMIZEDDEDUCTIONS |  |  | QUALIFYING номе mortgage INTEREST |  |  | REALESTATEPROPERTY PROPERTY TAXES |  |  | ALLOWABLE HOMEMORTGAGE INTEREST/ real estate PROPERTYTAXES + |  |  | CHARITABLECONTRIBUTIONS/REPAYMENT OF CLAIMOFRIGHT INCOME $\ddagger$ |  |  | $\underset{\text { expenses }}{\substack{\text { MEdical, dental } \\ \text { ext }}}$ |  |  | CHILD TAX CREDIT$\$ 125 / \mathbf{/ 1 0 0}$ perQualifying Child |  |  | TAXES PAID TO OTHER STATES/ FOREIGN TAXES |  |
|  |  | Total | Total | $\begin{array}{\|c\|} \hline \text { as a } \% \\ \text { of } \\ \text { ount } \\ \text { Cetury } \end{array}$ |  |  |  |  | Quali- | Credi |  |  |  |  | Credit |  |  |  |  |  |  |
|  |  |  |  |  | $\begin{array}{\|l\|} \text { Return } \\ \text { Count } \dagger \end{array}$ | Claimed [\$] | $\underset{i c g}{\text { Avg }}$ |  |  |  | Return Count | $\begin{gathered} \text { Claime } \\ \text { [\$] } \end{gathered}$ | $\underset{\substack{\mathrm{Avg} \\ \hline \mathrm{cc}}}{ }$ |  |  |  | Return Count | $\begin{gathered} \text { Claime } \\ \text { [s\| } \end{gathered}$ | $\underset{1 \mathrm{sig}}{\mathrm{Avg}}$ | Return Count |  | $\begin{aligned} & \text { Avg } \\ & {[\$ 1} \end{aligned}$ | Return Count | aim | $\underset{\substack{\text { Avg }}}{\substack{2}}$ | Return Count | Claimed [\$] | $\underset{\substack{\mathrm{Avg}}}{\substack{2}}$ | $\begin{gathered} \text { Return } \\ \text { Count } \\ \hline \end{gathered}$ | $\begin{aligned} & \text { Child } \\ & \text { Count } \end{aligned}$ | $\begin{gathered} \text { Amount } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | Amount $[\$]$ |
| Mitchell | 15,24 | 5,897 | 1,515 | 25.7\% | 345 | 8,180,817 | 23,713 | ${ }^{231}$ | 1,619,97 | 7,013 | 313 | 814,441 | 2,602 | 320 | 2,365,9 | 7,394 | 307 | 3,388,4 | 11,037 | 200 | 2,426,415 | 12,13 | 1,256 | 2,074 | 228,5 |  | 117, |
| Montgomery | 27, | 9,664 | 2,39 | 24.7\% | 639 | 6,153,737 | 25,280 | 418 | 753,5 | 8,980 | 583 | 2,285,235 | , 20 | 588 | 520,108 | 9,388 | 574 | .303,861 | 10,982 | 308 | 4,329,768 | 14,0 | 2,703 | 4,73 | 538,125 | 219 | 288,41 |
| Moore. | 97,554 | 711 | 23 | 23.0\% | 6,268 | 162,066,664 | 25,856 | 4,569 | 47,337,364 | 10,361 | 5,69 | 22,785,176 | 4,004 | 5,758 | ,360,325 | 10,657 | 5,677 | 5,132,957 | 9,712 | ,935 | 45,573,382 | 15,52 | 6,858 | 11,604 | 1,251,077 | 2,146 | , 95,86 |
| Nash. | ,063 | ,723 | , 706 | 4.4 | ,014 | 47,387 | 24,003 | ,894 | 1,730,807 | 509 | 542 | 291,651 | 2,906 | 3,623 | ,227,315 | 8,067 | 3,713 | 5,012,064 | 12,123 | 1,961 | 22,108,008 | 11,27 | 9,729 | 15,916 | 1,789,659 | 1,204 | ,033,60 |
| New Hanover.. | 229,501 | 96,205 | 20,145 | 20.9\% | 14,643 | 378,642,685 | 25,858 | 11,523 | 128,483,771 | 11,150 | 13,431 | 62,785,890 | 4,675 | 13,580 | 162,106,329 | 11,937 | 12,834 | 141,391,352 | 11,017 | 5,788 | 75,145,004 | 12,98 | 14,459 | 23,86 | 2,566,905 | 5,102 | 10,400,567 |
| Northampton.. | 20,908 |  | 2,138 | 30.6 | 621 | 14,406,459 | 23,199 | 381 | 2,652,707 | 962 | 528 | ,01,284 | 3,033 | 540 | 3,923,422 | 7,266 | 567 | 4,439,941 | 7,8 | 401 | 仿 | 15,0 | 1,701 | 2,60 | 295,749 | 861 | 1,144,208 |
| Onslow. | 196,793 | 59,012 | 17,67 | 29.9\% | ,767 | , 383,2 | 21,87 | 918 | 5,774,76 | 8,833 | 3,421 | 1,517,981 | 3,367 | 3,482 | 660,2 | 9,667 | 3,263 | 9,932,2 | 9,17 | 1,58 | 18,790,79 | 11,86 | 14,728 | 25,46 | 2,706,36 | 1,183 | 1,210,12 |
| Orange | 142 | 57,190 | 10,492 | 18.3\% | 12,512 | 367,295 | 29,3 | 9,664 | 110,480,047 | 11,432 | 11,620 | 91,343, | 7,861 | 11,699 | 165,744,787 | 14,167 | 11,218 | 147,227,615 | 13,124 | 3,36 | 54,322,6 | 16,12 | 7,547 | 13,38 | 1,410,1 | 4,719 | 9,937 |
| Pamlico.. | 288 | 5,057 | 1,360 | \% | 527 | ,633,397 | 22,075 | 364 | 3,269,663 | 8,983 | 489 | 1,529,471 | 3,128 | 496 | 4,418,542 | 8,908 | 472 | 3,906,946 | 8,277 | 275 | 3,307,909 | 12,02 | 902 | 1,42 | 160,33 |  | 57,01 |
| Pasquotank.. | 39,842 | 15,708 | 5,098 | 32.5 | 1,433 | 31,618,370 | 22,064 | 1,117 | 9,519,820 | 8,523 | 1,298 | 4,221,900 | 3,253 | 1,320 | 12,715,242 | 9,633 | 1,288 | 11,128,816 | 8,64 | 628 | 7,774,312 | 12,3 | 3,753 | 6,19 | 678,48 | 2,092 | 3,835,002 |
| Pender | 60,9 | 23,204 | 5,564 | 24.0\% | 2,786 | 61,031,898 | 21,907 | 2,221 | 22,648,362 | 10,197 | 2,580 | 9,548,955 | 3,701 | 2,629 | 29,2 | 11,123 | 2,382 | 17,446,628 | 7,3 | 1,202 | 14,342,09 | 11,9 | 5,138 | 8,94 | 96 | 696 | 1,701,136 |
| Perquim | 13,690 | 5,140 | 1,517 | 29.5\% | 560 | 12,150,734 | 21,698 | 423 | 4,101,750 | ,69 | 523 | 537,376 | 2,940 | 528 | 5,138,059 | 9,731 | 501 | 480 | 6,94 | 305 | 3,532,412 | 11,58 | 1,01 | 1,68 | 83,5 | 504 | ,082,614 |
| Person.. | 39,88 | ,15 | 3,793 | 3.5\% | 1,271 | 27,092,690 | 21,316 | 940 | 7,261,3 | 7,725 | 1,144 | 2,960,389 | 2,588 | 1,164 | ,624, | 8,269 | 1,099 | 9,398,3 | 8,55 | 614 | 8,069,3 | 13,1 | 3,5 | 5,91 | 650,44 | 708 | 87,81 |
| Pitt. | 178,0 | 66,383 | 15,937 | 24.0\% | 6,843 | 174,587,724 | 25,513 | 5,182 | 44,718,810 | 8,630 | 6,079 | 22,193,974 | 3,651 | 6,178 | $60,212,45$ | 9,746 | 6,274 | 77,688,667 | 12,38 | 2,716 | 36,686,601 | 13,5 | 15,731 | 25,32 | 2,850,270 | 1,935 | 2,568,822 |
| Polk. | 21,319 | 8,316 | 2,122 | 25.5\% | 1,329 | 35,256,075 | 26,528 | 729 | 6,951,884 | 9,536 | 1,038 | 3,460,533 | 3,334 | 1,055 | 9,494,039 | 8,999 | 1,180 | 11,638,227 | 9,863 | 析 | 14,123,809 | 17,67 | 1,318 | 2,269 | 251,203 | 1,336 | 2,548,216 |
| Randolp | 143,690 | ${ }^{60,047}$ | 13,567 | 22.6 | 3,840 | 90,394,729 | 23,540 | 2,721 | 20,544,489 | 7,550 | 3,545 | 10,593,164 | 2,988 | 3,607 | 29,408,9 | 8,153 | 3,426 | 38,571,000 | 11,28 | 1,825 | 22,414,735 | 12,2 | 15,034 | 25,724 | 2,879,222 | 1,194 | 2,258,076 |
| Richmond | 45,14 | 17,689 | 5,111 | 28.9\% | 946 | ,411,752 | 21,577 | 611 | 4,277,6 | 7,001 | 840 | 2,752,7 | 3,27 | 860 | 6279,2 | 7,301 | 880 | 490,25 | 9,64 | 482 | ,642,214 | 11,70 | 5,06 | 8,25 | 45,92 | 70 | 88,03 |
| Robeson. | 132,23 | 43,890 | 13,509 | 30.8\% | 2,609 | 855,146 | 21,792 | 1,708 | 11,565,380 | 6,771 | 2,124 | 6,338,232 | 2,984 | 2,253 | 16,707,26 | 7,416 | 2,398 | 24,241,380 | 10,10 | 1,35 | 15,906,499 | 11,75 | 14,793 | 24,43 | 2,823,50 | 1,312 | 1,508,166 |
| Rockingha | 502 | 471 | 8,881 | 23.7\% | 2,595 | .467,979 | 22,531 | 1,784 | 13,045,226 | 7,312 | 2,368 | 6,536,130 | 2,760 | 2,414 | 18,291,95 | 7,577 | 2,31 | 22,953,262 | 9,93 | 1,31 | 17,222,758 | 13,107 | 8,629 | 14,12 | 1,579,58 | 2,06 | 2,444,817 |
| Rowan... | 141,371 | 59,155 | 14,059 | 23.8\% | 5,185 | 123,024,325 | 23,727 | 3,741 | 30,388,560 | 8,123 | 4,761 | 14,977,328 | 3,146 | 4,817 | 41,879,014 | 8,694 | 4,710 | 51,114,489 | 10,852 | 2,36 | 30,030,82 | 12,72 | 13,755 | 23,46 | 2,613,342 | 1,86 | 1,841,655 |
| Rutherfo | 68,259 | 917 |  | 26.2 | 1,809 | 41,446,316 | 22,911 | 1,283 | 10,504,694 | 8,188 | 1,663 | 4,909,254 | 2,952 | 1,686 | 14,298,91 | 8,481 | 1,605 | 16,096, | 10,0 | 89 | 11,051,0 | 12,4 | 5,800 | 9,6 | 1,081,298 | ,16 | 4,000,804 |
| Sampso | 63,845 | 24,329 | 6,657 | 27.4\% | 540 | 35,599,114 | 116 | , 22 | ,080, | 6,928 | , 380 | 4,528,1 | 3,281 | ,408 | 10,863,723 | 7,716 | 1,43 | 15,710,659 | 10,9 | 762 | ,024, | 11,8 | 7,877 | 14,0 | 1,591,879 | 435 | 716,188 |
| Scotland. | ,79 |  | 4,040 | 31.0\% | 1,095 | 26,180,557 | 23,909 | 662 | 4,020,873 | 6,074 | 864 | 2,740,106 | 3,171 | 896 | 6,266,83 | 6,994 | 1,03 | 10,125,258 | 9,811 | 665 | 9,788,462 | 14,7 | 3,813 | 6,10 | 706,01 | 59 | 845,40 |
| Stanly... | 62,727 | ,243 | 5,491 | 21.8\% | 2,184 | 51,200,440 | 23,443 | 1,586 | 12,809,053 | 8,076 | 2,015 | 6,506,089 | 3,229 | 2,047 | 17,747,212 | 8,670 | 1,95 | 21,317,018 | 10,882 | 1,023 | 12,136,210 | 11,86 | 5,772 | 9,83 | 1,085,22 | 650 | 00,64 |
| Stokes.... | 46,605 | 19,434 | 4,192 | 21.6\% | 1,285 | 28,233,024 | 21,971 | 923 | 7,018,109 | 7,604 | 1,179 | 3,017,017 | 2,559 | 1,192 | 9,606,699 | 8,059 | 1,140 | 10,515,752 | 9,224 | 644 | 8,110,573 | 12,59 | 3,827 | 6,426 | 706,523 | 601 | 709,90 |
| rry. | 73,116 | 27,301 | 6,862 | 25.1\% | 1,863 | 49,074,630 | 26,34 | 1,226 | 9,483,70 | 7,73 | 1,681 | 5,183,88 | 3,08 | 1,710 | 68, | 7,994 | 1,65 | 22,097,320 | 13,35 | 944 | 13,308,3 | 14,0 | 6,293 | 10,662 | 1,192,488 | 1,499 | 711,339 |
| Swain. | 14,730 | 7,117 | 3,621 |  | 281 | 137 | 843 | 177 | 657, | 9,367 | 218 | 427,789 | 1,96 | 235 | ,38, | 8,248 | 234 | 2,507,723 | 10,71 | 139 | 1,691,90 | 12,17 | 1,574 | 2,60 | 291,00 | 102 | 110,002 |
| Transylva | 34,57 | 13,402 | 3,190 | 23.8\% | ,673 | 42,667,140 | ,503 | 1,78 | 9,978,735 | 9,257 | 547 | 5,566,493 | 3,59 | ,563 | 13,997,8 | 8,95 | 1,502 | 1,059,509 | 11,35 | 900 | 11,609,812 | 12,90 | 290 | 3,90 | 33,26 | 714 | 1,247,172 |
| Tyrrell.... | 4,310 | 1,470 | 491 | 33.4\% | 102 | 2,174,981 | 21,323 |  | 337,299 | 6,023 | 90 | 330,285 | 3,670 | 3 | 667,584 | 7,178 | 88 | 764,018 | 8,682 | 72 | 743,379 | 10,32 | 431 | 695 | 79,68 |  | 13,225 |
| Union...... | 228,492 | 2,918 | 18,413 | 19.8\% | 17,281 | 437,500,704 | 25,317 | 15,201 | 184,181,139 | 12,116 | 16,436 | 74,298,996 | 4,521 | 16,637 | 220,766,547 | 13,270 | 15,916 | 158,571,063 | 9,963 | 4,754 | 58,163,094 | 12,23 | 18,514 | 34,849 | 3,581,644 | ,855 | ,088,677 |
| ance... | 45,129 | 7,653 | 4,856 | 27.5\% | 1,392 | 32,371,253 | 23,255 | 901 | 6,126,470 | 6,800 | 1,162 | 3,435,03 | 2,956 | 1,183 | 8,962,970 | 7,576 | 1,272 | 14,089,85 | 11,07 | 854 | 9,318,427 | 10,9 | 5,347 | 8,64 | 998,31 | 549 | 665,205 |
| Wake... | 1,052,120 | 467,230 | 80,471 | 17.2\% | 84,879 | 2,234,786,123 | 26,329 | 71,300 | 795,542,242 | 11,158 | 79,058 | 375,249,596 | 4,747 | 79,819 | 1,023,078,706 | 12,817 | 76,166 | 902,348,687 | 11,84 | 22,49 | 309,358,730 | 13,75 | 75,210 | 130,471 | 13,744,63 | ,149 | ,651,897 |
| Warren.... | 20,234 | 6,137 | 1,619 | 26.4\% | 563 | 12,557,062 | 22,304 | 371 | 2,970,887 | 8,008 | 479 | 1,564,960 | 3,267 | 492 | 4,151,307 | 8,438 | 504 | 4,356,064 | 8,64 | 356 | 4,049,691 | 11,37 | 1,723 | 2,71 | 312,75 | 296 | 379,76 |
| Washington. | 12,324 | 4,626 | 1,308 | 8.3\% | 57 | 7,232,870 | 20,260 | 186 | 1,100,195 | 5,915 | 319 | 878,777 | 2,755 | 326 | 1,845,422 | 5,661 | 33 | 2,811,782 | 8,44 | 239 | 2,575,666 | 10,77 | 1,161 | 1,85 | 213,56 | 118 | 95,9 |
| Watauga... | 56,418 | 18,983 | 4,749 | 25.0\% | 2,450 | 63,951,847 | 26,103 | 1,807 | 19,393,437 | 10,732 | 2,269 | 7,281,362 | 3,209 | 2,290 | 23,506,214 | 10,265 | 2,184 | 27,308,350 | 12,504 | 1,069 | 13,137,283 | 12,28 | 2,704 | 4,720 | 512,873 | 62 | 761,795 |
| ayne | 124,227 | 44,355 | 11,691 | 26.4 | 3,439 | 77,321,989 | 22,484 | 2,361 | 17,140,808 | 7,260 | 3,028 | 8,910,851 | 2,943 | 3,068 | 23,937,425 | 7,802 | 3,163 | 35,452,094 | 11,208 | 1,568 | 17,932,470 | 11,43 | 11,892 | 20,035 | 2,255,51 | 73 | 773,822 |
| ilkes.. | 69,870 | 27,473 | 6,861 | 25.0\% | 1,748 | 44,506,69 | 25,46 | 1,157 | 9,251,770 | 7,996 | 1,624 | 5,039,001 | 3,10 | 1,652 | 13,159,21 | 7,96 | 1,56, | 20,491,54 | 3,11 | 882 | 10,855,92 | 12,30 | 6,253 | 10,55 | 1,179,71 | 741 | 54,66 |
| Wilson... | 81,674 | 36,322 | 9,367 | 25.8\% | 3,385 | 75,611,787 | 22,337 | 2,423 | 18,029,270 | 7,441 | 2,953 | 9,346,980 | 3,165 | 3,008 | 25,221,863 | 8,38 | 3,109 | 29,660,926 | 9,54 | 1,647 | 20,728,998 | 12,58 | 9,731 | 16,357 | 1,857,99 | 702 | 733,008 |
| Yadkin... | 38,226 | 15,569 | 3,361 | 21.6\% | 1,067 | 24,589,300 | 23,045 | 712 | 5,484,367 | 7,703 | 965 | 2,263,721 | 2,346 | 990 | 7,325,232 | 7,39 | 953 | 10,573,951 | 11,09 | 533 | 6,690,11 | 12,55 | 3,394 | 5,82 | 649,78 | 318 | 268,179 |
| Yancey ......... | 18, | 7,26 | 1,934 | 26.6\% | 70 | 10,278,549 | 869 | 293 | 2,646,167 | ,031 | 420 | 1,123,122 | 2,674 | 426 | 3,523,669 | 8,272 | 394 | 3,521,525 | 8,93 | 263 | 3,233,355 | 12,294 | 1,52 | 2,538 | 281,049 | 167 | 160,622 |
| Out-of State.. |  | 492,407 | 120,538 | 24.5\% | 112,667 | 20,092,969,312 | 178,339 | 85,514 | 1,292,046,615 | 15,109 | 104,926 | 2,024,774,407 | 19,297 | 106,302 | 1,639,957,473 | 15,427 | 101,546 | 18,103,774,920 | 178,282 | 19,757 | 349,236,919 | 17,6 | 66,288 | 117,048 | 8,454,450 | 9,318 | 21,351,771 |
| Totals.... | 3,25 | 4,696,28 | 1,054,63 | $22.5 \%$ | 640,748 | 3,577,930,519 | 52,404 | 496,581 | 5,387,872,721 | 10,850 | 587,678 | 4,117,120,138 | 7,006 | 376 | 7,043,925,948 | 11,831 | 577,920 | 23,590,671,421 | 40,820 | 216,310 | 2,943,3 | 13,607 | 947,345 | 49 | 172,114,921 | 204,055 | ,236,12 |


Population figures are the 2017 Certified Estion reflecting variable audit and edit status that is subject to and may include inconsisencies 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 (tax) 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 taxpayer
Who did not reside in the county during the previous calendar (tax) year, but who filed the D-400 form using a North Carolina address.
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 tax rate to $5.499 \%$ effective for taxable years beginning on or after January 1, 2017; the 2017 Appropriations Act reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January $\mathbf{1 , 2 0 1 9}$. $\dagger$ Return count for Total NC itemized deductions=returns reporting itemized deductions on the form D-400 Sch S for which NC taxable income was calculated utilizing deductions allowed pursuant to § $105-153.5$.(a)(2).
Return counts may differ from counts of itemized deductions designated returns in other extract summary information: the 2017 Extract data considers a return to itemize deductions $\mathbf{1}$ ) if the standard deduction allowance amount for the respective filing status is
not claimed, 2 ) if the deduction value is equal to zero, or 3 ) if the reported value of total itemized deductions reported on Sch S is equal to the statutory standard deduction allowance value for the respective filing status.
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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750$; $\mathbf{M F J} / \mathrm{SS}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.
$\nRightarrow$ 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 $\$ \mathbf{2 0}, \mathbf{0 0 0}$ ), 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.
$\dagger$ 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.
Information for the repayment of claim of right income deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low participation.
For tax year 2017 D-400 returns claiming itemized deductions, 866 returns claimed an aggregate $\$ 15,063,561$ value of deductible repayment of claim of right income.
 [NC Itemized deductions claimed by returns for which NC taxable income was calculated utilizing deductions allowed pursuant to § 105-153.5.(a)(2).]

|  | 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 <br> [unlimited-prior to \$20,000 cap] |  |  | ALLOWABLE <br> HOME MORTGAGE INTEREST/ <br> REAL ESTATE PROPERTY TAXE <br> [reflects $\$ 20,000$ cap $\dagger \dagger$ |  |  | CHARITABLECONTRIBUTIONS/REPAYMENT OF CLAIM OFRIGHT INCOME $\ddagger$ |  |  | MEDICAL, DENTAL EXPENSES |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FAGI BRACKET | Return <br> Count $\dagger+$ | Claimed [\$] | Avg $[\$]$ | Return Count | Claimed [\$] | Avg $[\$]$ | Return Count | Claimed [\$] | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | Claimed [\$] | Avg $[\$]$ | Return <br> Count | Claimed [\$] | Avg [\$] | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | Avg <br> [\$] |

AGGREGATE - COMBINED FILING STATUSES

| Non-Positive AGI | 10,170 | 253,667,840 | 24,943 | 7,055 | 103,475,938 | 14,667 | 8,988 | 158,552,573 | 17,640 | 9,271 | 122,608,603 | 13,225 | 421 | 4,719,507 | 11,210 | 7,846 | 126,339,730 | 16,102 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1-3,999 | ,97 | 68,076,230 | 17,161 | 2,169 | 15,353,190 | ,078 | 2,839 | 8,694,426 | 3,062 | 2,944 | 22,057,578 | 7,492 | 2,851 | 4,789,187 | 1,680 | 3,179 | 41,229,465 | 12,969 |
| 4,000- 9,999 | 8,462 | 148,349,010 | 17,531 | 4,492 | 29,699,841 | 6,612 | 6,310 | 17,207,109 | 2,727 | 6,500 | 43,813,981 | 6,741 | 6,441 | 15,746,013 | 2,445 | 7,287 | 88,789,016 | 12,185 |
| 10,000-14,999 | 11,771 | 202,260,564 | 17,183 | 6,425 | 38,737,296 | 6,029 | 9,158 | 22,680,670 | 2,477 | 9,373 | 58,393,015 | 6,230 | 9,229 | 27,615,622 | 2,992 | 10,259 | 116,251,927 | 11,332 |
| 15,000-19,999 | 12,675 | 222,990,147 | 17,593 | 7,045 | 44,385,539 | 6,300 | 9,920 | 24,821,513 | 2,502 | 10,165 | 65,119,837 | 6,406 | 10,344 | 35,946,867 | 3,475 | 10,653 | 121,923,443 | 11,445 |
| 20,000-24,999 | 13,174 | 232,262,441 | 17,63 | 7,676 | 50,012,057 | 6,515 | 10,403 | 27,494,081 | 2,643 | 10,629 | 71,422,778 | 6,720 | 11,063 | 43,649,712 | ,946 | 10,393 | 117,189,951 | 11,276 |
| 25,000-29,999 | 13,967 | 248,791,838 | 17,81 | 8,442 | 55,327,384 | 6,554 | 11,140 | 29,492,904 | 2,647 | 11,398 | 79,013,945 | 6,932 | 11,893 | 51,172,210 | 4,303 | 10,544 | 118,605,683 | 11,249 |
| 30,000-39,999 | 31,044 | 557,924,757 | 17,972 | 20,236 | 135,099,302 | 6,676 | 25,208 | 66,771,697 | 2,649 | 25,796 | 188,361,889 | 7,302 | 26,915 | 127,733,024 | 4,746 | 21,134 | 241,829,844 | 11,443 |
| 40,000-49,999 | 34,182 | 616,357,248 | 18,032 | 24,363 | 165,859,248 | 6,808 | 28,851 | 75,600,546 | 2,620 | 29,536 | 228,430,646 | 7,734 | 29,840 | 152,475,468 | 5,110 | 19,999 | 235,451,134 | 11,773 |
| 50,000-59,999 | 36,079 | 657,331,691 | 18,219 | 26,961 | 189,520,304 | ,029 | 31,591 | 86,711,081 | 2,745 | 32,276 | 262,230,841 | 8,125 | 31,718 | 171,796,478 | ,416 | 18,523 | 223,304,372 | 12,056 |
| 60,000-69,999 | 34,569 | 659,940,243 | 19,091 | 26,434 | 193,373,550 | 7,315 | 31,019 | 89,105,888 | 2,873 | 31,508 | 270,479,018 | 8,584 | 30,732 | 178,969,546 | 5,824 | 16,184 | 210,491,679 | 13,006 |
| 70,000-74,999 | 15,963 | 317,371,171 | 19,882 | 12,435 | 95,104,165 | 7,648 | 14,486 | 45,149,812 | 3,117 | 14,714 | 132,840,077 | 9,028 | 14,300 | 89,319,785 | 6,246 | 7,077 | 95,211,309 | 13,454 |
| 75,000-79,999 | 15,442 | 314,792,640 | 20 | 12,186 | 97,252, | 7,98 | 14,131 | 44,011,900 | 3,115 | ,34 | 133,716,411 | ,321 | 13,923 | 89,627,611 | 7 | 6,592 | 91,448,618 | 3,873 |
| 80,000-89,999 | 29,160 | 611,102,927 | 20,9 | 23,223 | 188,815,287 | 8,131 | 26,944 | 86,839,109 | 3,223 | 27,311 | 263,648,644 | 9,654 | 26,534 | 182,614,782 | 6,882 | 11,786 | 164,839,501 | 13,986 |
| 90,000-99,999 | 26,791 | 584,584,301 | 21,82 | 21,652 | 186,682,937 | 8,622 | 25,026 | 86,462,681 | 3,455 | 25,329 | 259,506,581 | 10,245 | 24,554 | 182,777,659 | 7,444 | 10,097 | 142,300,061 | 14,093 |
| 100,000-149,999 | 104,329 | 2,441,831,306 | 23,405 | 87,575 | 853,888,038 | 9,750 | 99,192 | 400,426,392 | 4,037 | 100,168 | 1,170,748,682 | 11,688 | 97,591 | 841,852,902 | 8,626 | 28,395 | 429,229,722 | 15,116 |
| 150,000-199,999 | 64,700 | 1,644,681,660 | 25,420 | 56,091 | 655,316,571 | 11,683 | 62,450 | 315,367,757 | 5,050 | 62,910 | 870,750,157 | 13,841 | 61,390 | 604,101,436 | 9,840 | 9,285 | 169,830,066 | 18,291 |
| 200,000-499,999 | 114,137 | 3,435,163,086 | 30,097 | 8,610 | 1,423,498,463 | 14,436 | 111,364 | 833,291,708 | 7,483 | 112,120 | 1,766,486,506 | 15,755 | 109,263 | 1,495,194,638 | 13,684 | 6,593 | 173,481,942 | 26,313 |
| 500,000-999,999 | 31,198 | 1,519,033,345 | 48,690 | 24,948 | 459,947,574 | 18,436 | 30,496 | 426,506,546 | 13,986 | 30,719 | 522,523,200 | 17,010 | 30,402 | 972,835,334 | 31,999 | 80 | 23,674,811 | 62,302 |
| 1,000,000 or more | 28,968 | 18,841,418,076 | 650,422 | 18,563 | 406,523,780 | 21,900 | 28,162 | 1,271,931,745 | 45,165 | 28,363 | 511,773,559 | 18,044 | 28,516 | 18,317,733,640 | 642,367 | 104 | 11,910,877 | 114,528 |
| TOTAL | 640,748 | 33,577,930,519 | 52,404 | 496,581 | 5,387,872,721 | 10,850 | 587,678 | 4,117,120,138 | 7,006 | 595,376 | 7,043,925,948 | 11,831 | 577,920 | 23,590,671,421 | 40,820 | 216,310 | 2,943,333,150 | 13,607 |


|  |  |  |  |  |  |  |  |  | E |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Non-Positive AGI | 3,947 | 76,434,785 | 19,365 | 2,391 | 22,984,661 | 9,613 | 3,215 | 23,734,772 | 7,383 | 3,347 | 32,436,844 | 9,691\| | 186 | 1,161,590 | 6,245 | 3,281 | 42,836,351 | 13,056 |
| \$ 1- 3,999 | 2,690 | 42,056,205 | 15,634 | 1,372 | 8,197,495 | 5,975 | 1,826 | 4,570,735 | 2,503 | 1,897 | 12,382,942 | 6,528 | 1,882 | 3,216,699 | 1,709 | 2,189 | 26,456,564 | 12,086 |
| 4,000- 9,999 | 5,860 | 92,386,081 | 15,766 | 2,851 | 15,880,748 | 5,570 | 4,214 | 9,970,840 | 2,366 | 4,332 | 24,682,057 | 5,698 | 4,323 | 9,988,007 | 2,310 | 5,095 | 57,716,017 | 11,328 |
| 10,000-14,999 | 8,752 | 137,631,074 | 15,726 | 4,454 | 23,094,056 | 5,185 | 6,646 | 14,239,944 | 2,143 | 6,800 | 36,675,202 | 5,393 | 6,671 | 18,102,653 | 2,714 | 7,729 | 82,853,219 | 10,720 |
| 15,000-19,999 | 8,962 | 142,902,422 | 15,945 | 4,625 | 25,117,196 | 5,431 | 6,844 | 14,968,234 | 2,187 | 6,992 | 38,733,934 | 5,540 | 7,149 | 22,407,738 | 3,134 | 7,639 | 81,760,750 | 10,703 |
| 20,000-24,999 | 8,580 | 135,395,889 | 15,780 | 4,622 | 25,656,329 | 5,551 | 6,540 | 15,153,630 | 2,317 | 6,663 | 39,106,505 | 5,869 | 7,012 | 24,297,490 | 3,465 | 6,764 | 71,991,894 | 10,643 |
| 25,000-29,999 | 8,473 | 134,415,360 | 15,864 | 4,726 | 27,241,431 | 5,764 | 6,436 | 14,604,522 | 2,269 | 6,588 | 40,427,696 | 6,137 | 7,057 | 27,669,054 | 3,921 | 6,219 | 66,318,610 | 10,664 |
| 30,000-39,999 | 17,820 | 278,866,050 | 15,649 | 11,006 | 64,722,454 | 5,881 | 14,027 | 32,673,075 | 2,329 | 14,347 | 93,819,301 | 6,539 | 15,079 | 63,311,559 | 4,199 | 11,481 | 121,735,190 | 10,603 |
| 40,000-49,999 | 19,278 | 302,341,955 | 15,683 | 13,308 | 80,454,808 | 6,046 | 16,005 | 37,246,717 | 2,327 | 16,347 | 114,783,491 | 7,022 | 16,379 | 73,781,859 | 4,505 | 10,038 | 113,776,605 | 11,335 |
| 50,000-59,999 | 20,060 | 315,777,684 | 15,742 | 14,453 | 91,236,938 | 6,313 | 17,290 | 41,574,116 | 2,405 | 17,602 | 129,578,879 | 7,362 | 17,152 | 79,940,451 | 4,661 | 8,671 | 106,258,354 | 12,254 |
| 60,000-69,999 | 18,484 | 299,674,690 | 16,213 | 13,438 | 88,349,989 | 6,575 | 16,285 | 41,991,820 | 2,579 | 16,507 | 128,031,004 | 7,756 | 15,893 | 78,444,921 | 4,936 | 6,701 | 93,198,765 | 13,908 |
| 70,000-74,999 | 7,985 | 132,386,991 | 16,579 | 5,93 | 40,230,279 | 6,780 | 7,092 | 19,543,195 | 2,756 | 7,183 | 58,305,838 | 8,117 | 6,938 | 36,026,208 | 5,193 | 2,579 | 38,054,945 | 14,756 |
| 75,000-79,999 | 7,265 | 122,180,093 | 16,818 | 5,428 | 38,169,521 | 7,032 | 6,511 | 18,053,266 | 2,773 | 6,598 | 55,076,821 | 8,348 | 6,276 | 33,378,335 | 5,318 | 2,131 | 33,724,937 | 15,826 |
| 80,000-89,999 | 12,372 | 211,396,602 | 17,087 | 9,374 | 67,377,012 | 7,188 | 11,123 | 33,112,305 | 2,977 | 11,273 | 98,444,260 | 8,733 | 10,732 | 58,246,877 | 5,427 | 3,238 | 54,705,465 | 16,895 |
| 90,000-99,999 | 9,570 | 169,854,989 | 17,749 | 7,180 | 54,217,487 | 7,551 | 8,642 | 27,476,388 | 3,179 | 8,740 | 79,315,794 | 9,075 | 8,236 | 46,927,314 | 5,698 | 2,259 | 43,611,881 | 19,306 |
| 100,000-149,999 | 25,389 | 492,475,812 | 19,397 | 19,058 | 157,134,577 | 8,245 | 23,049 | 84,711,004 | 3,675 | 23,316 | 232,593,723 | 9,976 | 22,024 | 143,506,054 | 6,516 | 4,729 | 116,376,035 | 24,609 |
| 150,000-199,999 | 9,534 | 216,872,882 | 22,747 | 6,911 | 66,077,156 | 9,561 | 8,694 | 41,917,079 | 4,821 | 8,785 | 98,526,044 | 11,215 | 8,406 | 72,274,299 | 8,598 | 1,337 | 46,072,539 | 34,460 |
| 200,000-499,999 | 11,651 | 345,427,946 | 29,648 | 7,959 | 92,051,026 | 11,566 | 10,671 | 75,431,924 | 7,069 | 10,812 | 136,616,354 | 12,636 | 10,566 | 161,291,116 | 15,265 | 997 | 47,520,476 | 47,663 |
| 500,000-999,999 | 2,834 | 151,262,404 | 53,374 | 1,726 | 27,701,815 | 16,050 | 2,622 | 36,344,887 | 13,862 | 2,657 | 39,138,603 | 14,730 | 2,657 | 103,714,880 | 39,035 | 90 | 8,408,921 | 93,432 |
| 1,000,000 or more | 3,132 | 3,664,810,678 | 1,170,118 | 1,619 | 33,561,962 | 20,730 | 2,826 | 127,006,198 | 44,942 | 2,875 | 48,158,704 | 16,751 | 2,990 | 3,612,382,551 | 1,208,155 | 34 | 4,269,423 | 125,571 |
| TOTAL | 212,638 | 7,464,550,591 | 35,104 | 142,435 | 1,049,456,940 | 7,368 | 180,558 | 714,324,651 | 3,956 | 183,661 | 1,536,833,996 | 8,368 | 177,608 | 4,670,069,655 | 26,294 | 93,201 | 1,257,646,940 | 13,494 |


|  | TOTAL ALLOWABLE NC ITEMIZED DEDUCTIONS $[$ reflects $\$ 20,000$ cap] $\dagger$ |  |  | $\begin{gathered} \text { QUALIFYING HOME } \\ \text { MORTGAGE INTEREST } \\ \text { [unlimited-prior to \$20,000 cap] } \\ \hline \end{gathered}$ |  |  | REAL ESTATE 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 <br> CONTRIBUTIONS/ <br> REPAYMENT OF CLAIM OF <br> RIGHT INCOME $\ddagger$ |  |  | $\begin{gathered} \text { MEDICAL, } \\ \text { DENTAL } \\ \text { EXPENSES } \\ \hline \end{gathered}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| FAGI BRACKET | Return <br> Count $\dagger+$ | Claimed $[\$]$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | Claimed [\$] | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | Claimed [\$] | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{r} \mathbf{A v g} \\ {[\$]} \\ \hline \end{array}$ | Return <br> Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{r} \mathbf{A v g} \\ {[\$]} \\ \hline \end{array}$ |

MARRIED FILING JOINTLY/SURVIVING SPOUSE

| Non-Positive AGI | 5,443 | 160,595,734 | 29,505 | 4,163 | 72,859,008 | 17,502 | 5,161 | 120,654,745 | 23,378 | 5,275 | 81,516,829 | 15,453 | 174 | 2,519,762 | 14,481 | 4,042 | 76,559,143 | 18,941 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1-3,999 | 880 | 22,269,575 | 25,306 | 624 | ,752,735 | 9,219 | 776 | 3,400,075 | 4,382 | 797 | 7,798,290 | 9,785 | 727 | 1,232,624 | 1,695 | 780 | 13,238,661 | 16,973 |
| 4,000- 9,999 | 1,860 | 46,849,520 | 25,188 | 1,286 | 10,916,480 | 8,489 | 1,670 | 6,029,563 | 3,611 | 1,714 | 15,352,187 | 8,957 | 1,610 | 4,625,737 | ,873 | 1,714 | 26,871,596 | 15,678 |
| 10,000-14,999 | 2,159 | 52,496,554 | 24,315 | 1,474 | 11,627,533 | 7,888 | 1,959 | 6,824,051 | 3,483 | 1,996 | 16,753,548 | 8,39 | 1,915 | 7,503,208 | 3,918 | 1,985 | 28,239,798 | 14,227 |
| 15,000-19,999 | 2,614 | 63,893,756 | 24,443 | 1,775 | 14,266,445 | 8,037 | 2,365 | 7,767,708 | 3,284 | 2,421 | 19,968,942 | 8,248 | 2,335 | 10,556,444 | 4,521 | 2,350 | 33,368,370 | 14,199 |
| 20,000-24,999 | 3,147 | 75,640,139 | 24,036 | 2,178 | 17,254,760 | 7,922 | 2,878 | 9,293,961 | 3,229 | 2,938 | 23,854,990 | 8,119 | 2,859 | 14,752,344 | 5,160 | 2,788 | 37,032,805 | 13,283 |
| 25,000-29,999 | 3,632 | 86,526,839 | 23, | 2,516 | 19,110,626 | 7,596 | 3,390 | 11,442,64 | 3,375 | 3,437 | 27,382,815 | 7,967 | 3,293 | 17,471,057 | 306 | 3,245 | 41,672,967 | 12,842 |
| 30,000-39,999 | 8,003 | 198,1 | 24,7 | 5,682 | 44, | ,900 | 377 | 24,265,98 | 3,289 | 7,501 | 62,457,056 | 8,326 | 7,412 | 44, | ,022 | 6,755 | 91,084,943 | 13,484 |
| 40,000-49,999 | 8,731 | 219,208,516 | 25, | 6,466 | 52,836 | 8,171 | 8,054 | 26,352,71 | 3,272 | 8,211 | 71,601,679 | 8,720 | 8,103 | 54,0 | 66 | 6,963 | 93,593,762 | 13,442 |
| 50,000-59,999 | 9,923 | 247,145,634 | 24, | 7,619 | 62,676,380 | 8,226 | 9,245 | 31,522,920 | 3,410 | 9,401 | 86,205,613 | 9,170 | 9,276 | 65,231,509 | 7,032 | 7,439 | 95,708,512 | 12,866 |
| $\mathbf{6 0 , 0 0 0}$ - 69,999 | 11,174 | 280,697,338 | 25,121 | 8,917 | 73,887,275 | 8,286 | 10,519 | 35,574,603 | 3,382 | 10,648 | 101,306,487 | 9,514 | 10,528 | 77,935,245 | 7,403 | 7,844 | 101,455,606 | 12,934 |
| 70,000-74,999 | 5,924 | 151,253,678 | 25,532 | 787 | ,645,346 | 491 | 54 | 20,232,97 | 3,630 | 75 | 55,798,518 | ,832 | ,559 | 43,524,778 | ,830 | 3,916 | 51,930,382 | 13,261 |
| 75,000-79,999 | 6,298 | 160,392,340 | 25,467 | 5,144 | 45,536,210 | 8,852 | 5,951 | 21,040,945 | 3,536 | 6,029 | 60,810,622 | 10,086 | 5,981 | 47,350,946 | 7,917 | 3,942 | 52,230,772 | 13,250 |
| 80,000-89,999 | 13,622 | 345,526,303 | 25,365 | 11,103 | 97,801,277 | 8,809 | 12,975 | 45,330,78 | 3,494 | 13,112 | 134,407,216 | 10,251 | 13,008 | 108,566,413 | 8,346 | 7,809 | 102,552,674 | 13,133 |
| 90,000-99,999 | 14,680 | 369,518,246 | 25,1 | 12,245 | 111,952,246 | 9,143 | 14,070 | 51,349,88 | 3,650 | 14,220 | 153,392,877 | 10,787 | 14,055 | 122,767,683 | 8,735 | 7,312 | 93,357,686 | 12,768 |
| 100,000-149,999 | 71,911 | 1,817,788,878 | 25,27 | 62,344 | 634,769,664 | 10,182 | 69,702 | 290,606,38 | 4,169 | 70,275 | 856,671,584 | 12,190 | 69,287 | 660,580,913 | 9,534 | 22,700 | 300,536,381 | 13,239 |
| 150,000-199,999 | 52,432 | 1,370,878,426 | 26,146 | 46,798 | 560,662,776 | 11,980 | 51,235 | 260,402,605 | 5,083 | 51,555 | 735,746,493 | 14,271 | 50,496 | 514,619,359 | 10,191 | 7,743 | 120,512,573 | 15,564 |
| 200,000-499,999 | 98,911 | 2,998,929,842 | 30,319 | 87,614 | 1,289,097,182 | 14,713 | 97,356 | 732,197,112 | 7,521 | 97,906 | 1,578,097,054 | 16,118 | 95,429 | 1,298,843,477 | 13,611 | 5,433 | 121,989,311 | 22,453 |
| 500,000-999,999 | 27,443 | 1,327,765,742 | 48,383 | 22,529 | 419,647,183 | 18,627 | 27,029 | 377,150,054 | 13,954 | 27,206 | 468,934,821 | 17,236 | 26,879 | 845,175,936 | 31,444 | 274 | 13,654,985 | 49,836 |
| 1,000,000 or more | 24,533 | 13,580,402,716 | 553,557 | 16,184 | 356,506,907 | 22,028 | 24,147 | 1,059,710,022 | 43,886 | 24,279 | 441,497,191 | 18,184 | 24,267 | 13,131,658,300 | 541,132 | 66 | 7,247,225 | 109,806 |
| TOTAL | 373,320 | 23,575,955,904 | 63,152 | 311,448 | 3,942,693,566 | 12,65 | 361,433 | 3,141,149,749 | 8,691\| | 364,596 | 4,999,554,812 | 13,713 | 353,193 | 17,073,562,940 | 48,341 | 105,100 | 1,502,838,152 | 14,299 |


| Non-Positive AGI | 477 | 9,442,644 | 19,796 | 263 | 3,844,681 | 14,619 | 338 | 9,592,013\| | 28,379 | 364 | 4,447,631 | 12,219 | 41 | 871,439 | 21,255 | 323 | 4,123,574 | 12,766 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$ 1- 3,999 | 306 | 2,017,900 | 6,594 | 111 | 697,471 | 6,284 | 161 | 419,460 | 2,605 | 172 | 1,053,734 | 6,126 | 176 | 239,019 | 1,358 | 131 | 725,147 | 5,535 |
| 4,000 - 9,999 | 492 | 3,974,321 | 8,078 | 186 | 1,306,209 | 7,023 | 241 | 496,140 | 2,059 | 259 | 1,644,266 | 6,349 | 319 | 632,212 | 1,982 | 291 | 1,697,843 | 5,835 |
| 10,000-14,999 | 499 | 4,560,518 | 9,139 | 242 | 1,449,396 | 5,989 | 287 | 691,548 | 2,410 | 301 | 2,075,788 | 6,896 | 364 | 955,792 | 2,626 | 277 | 1,528,938 | 5,520 |
| 15,000-19,999 | 613 | 6,418,651 | 10,471 | 314 | 1,884,853 | 6,003 | 361 | 769,421 | 2,131 | 387 | 2,617,769 | 6,764 | 486 | 1,432,882 | 2,948 | 322 | 2,368,000 | 7,354 |
| 20,000-24,999 | 757 | 7,758,276 | 10,249 | 402 | 2,377,256 | 5,914 | 476 | 1,291,075 | 2,712 | 498 | 3,394,535 | 6,816 | 625 | 2,155,571 | 3,449 | 350 | 2,208,170 | 6,309 |
| 25,000-29,999 | 962 | 10,356,136 | 10,765 | 589 | 3,580,371 | 6,079 | 675 | 1,505,157 | 2,230 | 703 | 4,887,981 | 6,953 | 772 | 2,344,008 | 3,036 | 444 | 3,124,147 | 7,036 |
| 30,000-39,999 | 2,587 | 28,968,546 | 11,198 | 1,676 | 10,296,553 | 6,144 | 1,835 | 3,779,539 | 2,060 | 1,905 | 13,592,054 | 7,135 | 2,126 | 7,719,617 | 3,631 | 1,041 | 7,656,875 | 7,355 |
| 40,000-49,999 | 3,123 | 35,139,555 | 11,252 | 2,246 | 14,312,505 | 6,372 | 2,367 | 4,766,239 | 2,014 | 2,466 | 18,766,590 | 7,610 | 2,558 | 9,216,208 | 3,603 | 1,001 | 7,156,757 | 7,150 |
| 50,000-59,999 | 3,152 | 36,648,953 | 11,627 | 2,450 | 15,846,082 | 6,468 | 2,534 | 5,927,300 | 2,339 | 2,672 | 21,034,559 | 7,872 | 2,576 | 10,543,378 | 4,093 | 773 | 5,071,016 | 6,560 |
| 60,000-69,999 | 2,461 | 30,730,251 | 12,487 | 1,932 | 13,025,211 | 6,742 | 2,038 | 5,002,706 | 2,455 | 2,114 | 17,634,851 | 8,342 | 2,043 | 8,631,908 | 4,225 | 531 | 4,463,492 | 8,406 |
| 70,000-74,999 | 998 | 12,989,139 | 13,015 | 790 | 5,810,229 | 7,355 | 857 | 2,347,106 | 2,739 | 874 | 7,864,454 | 8,998 | 823 | 3,607,037 | 4,383 | 191 | 1,517,648 | 7,946 |
| 75,000-79,999 | 881 | 11,864,205 | 13,467 | 712 | 5,314,067 | 7,464 | 754 | 2,043,632 | 2,710 | 781 | 7,134,265 | 9,135 | 735 | 3,254,027 | 4,427 | 178 | 1,475,913 | 8,292 |
| 80,000-89,999 | 1,483 | 20,166,352 | 13,598 | 1,195 | 9,118,674 | 7,631 | 1,280 | 3,478,203 | 2,717 | 1,322 | 12,211,161 | 9,237 | 1,248 | 5,822,824 | 4,666 | 219 | 2,132,367 | 9,737 |
| 90,000-99,999 | 1,143 | 16,247,011 | 14,214 | 925 | 7,415,914 | 8,017 | 988 | 2,978,417 | 3,015 | 1,019 | 10,025,116 | 9,838 | 968 | 4,715,220 | 4,871 | 168 | 1,506,675 | 8,968 |
| 100,000-149,999 | 2,951 | 46,411,601 | 15,727 | 2,369 | 21,095,346 | 8,905 | 2,553 | 9,142,198 | 3,581 | 2,640 | 28,195,721 | 10,680 | 2,514 | 13,989,272 | 5,565 | 330 | 4,226,608 | 12,808 |
| 150,000-199,999 | 940 | 17,340,387 | 18,447 | 701 | 7,523,185 | 10,732 | 788 | 4,201,031 | 5,331 | 816 | 9,800,844 | 12,011 | 828 | 6,334,191 | 7,650 | 60 | 1,205,352 | 20,089 |
| 200,000 or more | 2,319 | 1,376,810,001 | 593,708 | 1,436 | 21,132,071 | 14,716 | 2,011 | 76,218,674 | 37,901 | 2,065 | 31,177,850 | 15,098 | 2,144 | 1,342,833,326 | 626,322 | 74 | 2,798,825 | 37,822 |
| TOTAL | 26,144 | 1,677,844,447 | 64,177 | 18,539 | 146,030,074 | 7,877 | 20,544 | 134,649,859 | 6,554 | 21,358 | 197,559,169 | 9,250 | 21,346 | 1,425,297,931 | 66,771 | 6,704 | 54,987,347 | 8,202 |


| 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 <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 $\mid \dagger$ |  |  | CHARITABLECONTRIBUTIONS/REPAYMENT OF CLAIM OFRIGHT INCOME $\ddagger$ |  |  | MEDICAL, DENTAL EXPENSES |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Return <br> Count $\dagger \dagger$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{r} \mathbf{A v g} \\ {[\$]} \\ \hline \end{array}$ | Return Count | Claimed $[\$]$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | Avg $[\$]$ | Return Count | Claimed $[\$]$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | Avg $[\$]$ | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | Avg $[\$]$ |
| HEAD OF HOUSEHOLD |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 303 | 7,194,677 | 23,745 | 238 | 3,787,588 | 15,914 | 274 | 4,571,043 | 16,683 | 285 | 4,207,299 | 14,762 | 20 | 166,716 | 8,336 | 200 | 2,820,662 | 14,103 |
| \$ 1- 3,999 | 91 | 1,732,550 | 19,039 | 62 | 705,489 | 11,379 | 76 | 304,156 | 4,002 | 78 | 822,612 | 10,546 | 66 | 100,845 | 1,528 | 79 | 809,093 | 10,242 |
| 4,000- 9,999 | 250 | 5,139,088 | 20,556 | 169 | 1,596,404 | 9,446 | 185 | 710,566 | 3,841 | 195 | 2,135,471 | 10,951 | 189 | 500,057 | 2,646 | 187 | 2,503,560 | 13,388 |
| 10,000-14,999 | 361 | 7,572,418 | 20,976 | 255 | 2,566,311 | 10,064 | 266 | 925,127 | 3,478 | 276 | 2,888,477 | 10,465 | 279 | 1,053,969 | 3,778 | 268 | 3,629,972 | 13,545 |
| 15,000-19,999 | 486 | 9,775,318 | 20,114 | 331 | 3,117,045 | 9,417 | 350 | 1,316,150 | 3,760 | 365 | 3,799,192 | 10,409 | 374 | 1,549,803 | 4,144 | 342 | 4,426,323 | 12,942 |
| 20,000-24,999 | 690 | 13,468,137 | 19,519 | 474 | 4,723,712 | 9,966 | 509 | 1,755,415 | 3,449 | 530 | 5,066,748 | 9,560 | 567 | 2,444,307 | 4,311 | 491 | 5,957,082 | 12,133 |
| 25,000-29,999 | 900 | 17,493,503 | 19,437 | 611 | 5,394,956 | 8,830 | 639 | 1,940,576 | 3,037 | 670 | 6,315,453 | 9,426 | 771 | 3,688,091 | 4,784 | 636 | 7,489,959 | 11,777 |
| 30,000-39,999 | 2,634 | 51,914,032 | 19,709 | 1,872 | 15,193,429 | 8,116 | 1,969 | 6,053,094 | 3,074 | 2,043 | 18,493,478 | 9,052 | 2,298 | 12,067,718 | 5,251 | 1,857 | 21,352,836 | 11,499 |
| 40,000-49,999 | 3,050 | 59,667,222 | 19,563 | 2,343 | 18,255,268 | 7,791 | 2,425 | 7,234,878 | 2,983 | 2,512 | 23,278,886 | 9,267 | 2,800 | 15,464,326 | 5,523 | 1,997 | 20,924,010 | 10,478 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 2,944 | 57,759,420 | 19,619 | 2,439 | 19,760,904 | 8,102 | 2,522 | 7,686,745 | 3,048 | 2,601 | 25,411,790 | 9,770 | 2,714 | 16,081,140 | 5,925 | 1,640 | 16,266,490 | 9,919 |
| 60,000-69,999 | 2,450 | 48,837,964 | 19,934 | 2,147 | 18,111,075 | 8,436 | 2,177 | 6,536,759 | 3,003 | 2,239 | 23,506,676 | 10,499 | 2,268 | 13,957,472 | 6,154 | 1,108 | 11,373,816 | 10,265 |
| 70,000-74,999 | 1,056 | 20,741,363 | 19,641 | 924 | 8,418,311 | 9,111 | 963 | 3,026,532 | 3,143 | 982 | 10,871,267 | 11,071 | 980 | 6,161,762 | 6,288 | 391 | 3,708,334 | 9,484 |
| 75,000-79,999 | 998 | 20,356,002 | 20,397 | 902 | 8,232,459 | 9,127 | 915 | 2,874,057 | 3,141 | 938 | 10,694,703 | 11,402 | 931 | 5,644,303 | 6,063 | 341 | 4,016,996 | 11,780 |
| 80,000-89,999 | 1,683 | 34,013,670 | 20,210 | 1,551 | 14,518,324 | 9,361 | 1,566 | 4,917,820 | 3,140 | 1,604 | 18,586,007 | 11,587 | 1,546 | 9,978,668 | 6,455 | 520 | 5,448,995 | 10,479 |
| 90,000-99,999 | 1,398 | 28,964,055 | 20,718 | 1,302 | 13,097,290 | 10,059 | 1,326 | 4,657,990 | 3,513 | 1,350 | 16,772,794 | 12,424 | 1,295 | 8,367,442 | 6,461 | 358 | 3,823,819 | 10,681 |
| 100,000-149,999 | 4,078 | 85,155,015 | 20,882 | 3,804 | 40,888,451 | 10,749 | 3,888 | 15,966,801 | 4,107 | 3,937 | 53,287,654 | 13,535 | 3,766 | 23,776,663 | 6,314 | 636 | 8,090,698 | 12,721 |
| 150,000-199,999 | 1,794 | 39,589,965 | 22,068 | 1,681 | 21,053,454 | 12,524 | 1,733 | 8,847,042 | 5,105 | 1,754 | 26,676,776 | 15,209 | 1,660 | 10,873,587 | 6,550 | 145 | 2,039,602 | 14,066 |
| 200,000 or more | 3,480 | 350,205,178 | 100,634 | 3,054 | 50,271,671 | 16,461 | 3,360 | 47,671,128 | 14,188 | 3,402 | 57,162,688 | 16,803 | 3,249 | 289,864,026 | 89,216 | 109 | 3,178,464 | 29,160 |
| TOTAL | 28,646 | 859,579,577 | 30,007 | 24,159 | 249,692,141 | 10,335 | 25,143 | 126,995,879 | 5,051 | 25,761 | 309,977,971 | 12,033 | 25,773 | 421,740,895 | 16,364 | 11,305 | 127,860,711 | 11,310 |

 FAGI bracket level data for the aggregate-combined filing statuses category reflect data in its original class.
Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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
 the 2017 Appropriations Act reduces the tax rate to $5.25 \%$ effective for taxable years beginning on or after January 1, 2019.
$\dagger$ 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 $\mathbf{\$ 2 0 , 0 0 0}$ ), 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.
$\ddagger$ Information for the repayment of claim of right income deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low return counts.



§ 105-153.5.(a)(2).


 purposes. Basic standard deduction allowances applicable for taxable year 2017 vary according to filing status: $\mathbf{S}=\mathbf{\$ 8}, \mathbf{7 5 0} ; \mathbf{M F J} / \mathbf{S S}=\mathbf{\$ 1 7 , 5 0 0} ; \mathbf{M F S}=\mathbf{\$ 8}, 750 ;$ and $\mathbf{H H}=\mathbf{\$ 1 4 , 0 0 0}$.
$\dagger$ Full year resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar year 2017
PPart-year resident returns=returns fied by indiviaus who reportedy maintained perman residence in Nort Carolina for a portion of calendar year 2017

| FAGI BRACKET | QUALIFYING HOME <br> MORTGAGE INTEREST <br> [unlimited-prior to \$20,000 cap] <br> [AGGREGATE] <br> [ |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. Nonresident Returns $\dagger \dagger \dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | \% |  | \% |  |  | \% |  | \% |  |  | \% |  | \% |  |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ \text { [\%o] } \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ \text { [\%/p] } \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | Claimed <br> [\$] | $\begin{gathered} \text { of } \\ \text { Total } \\ \text { [\%/ן } \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ \text { [\%] } \end{gathered}$ | Claimed <br> [\$] | $\begin{gathered} \text { of } \\ \text { Total } \\ \text { [\%/ן } \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \end{gathered}$ |
| Non-Positive AGI | 7,055 | 103,475,938 | 14,667 | 4,849 | 68.7\% | 56,853,645 | 54.9\% | 11,725 | 106 | 1.5\% | 1,267,114 | 1.2\% | 11,954 | 2,100 | 29.8\% | 45,355,179 | 43.8\% | 21,598 |
| \$ 1- 3,999 | 2,169 | 15,353,190 | 7,078 | 1,987 | 91.6\% | 13,648,489 | 88.9\% | 6,869 | 67 | 3.1\% | 542,620 | 3.5\% | 8,099 | 115 | 5.3\% | 1,162,081 | 7.6\% | 10,105 |
| 4,000- 9,999 | 4,492 | 29,699,841 | 6,612 | 4,173 | 92.9\% | 26,709,026 | 89.9\% | 6,400 | 110 | 2.4\% | 893,602 | 3.0\% | 8,124 | 209 | 4.7\% | 2,097,213 | 7.1\% | 10,035 |
| 10,000-14,999 | 6,425 | 38,737,296 | 6,029 | 6,057 | 94.3\% | 35,769,314 | 92.3\% | 5,905 | 130 | 2.0\% | 818,279 | 2.1\% | 6,294 | 238 | 3.7\% | 2,149,703 | 5.5\% | 9,032 |
| 15,000-19,999 | 7,045 | 44,385,539 | 6,300 | 6,604 | 93.7\% | 40,623,778 | 91.5\% | 6,151 | 168 | 2.4\% | 1,218,261 | 2.7\% | 7,252 | 273 | 3.9\% | 2,543,500 | 5.7\% | 9,317 |
| 20,000-24,999 | 7,676 | 50,012,057 | 6,515 | 7,203 | 93.8\% | 46,241,309 | 92.5\% | 6,420 | 170 | 2.2\% | 1,084,252 | 2.2\% | 6,378 | 303 | 3.9\% | 2,686,496 | 5.4\% | 8,866 |
| 25,000-29,999 | 8,442 | 55,327,384 | 6,554 | 7,851 | 93.0\% | 50,556,298 | 91.4\% | 6,439 | 202 | 2.4\% | 1,275,935 | 2.3\% | 6,317 | 389 | 4.6\% | 3,495,151 | 6.3\% | 8,985 |
| 30,000-39,999 | 20,236 | 135,099,302 | 6,676 | 18,839 | 93.1\% | 122,985,729 | 91.0\% | 6,528 | 457 | 2.3\% | 3,697,822 | 2.7\% | 8,092 | 940 | 4.6\% | 8,415,751 | 6.2\% | 8,953 |
| 40,000-49,999 | 24,363 | 165,859,248 | 6,808 | 22,632 | 92.9\% | 151,266,219 | 91.2\% | 6,684 | 503 | 2.1\% | 4,103,915 | 2.5\% | 8,159 | 1,228 | 5.0\% | 10,489,114 | 6.3\% | 8,542 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 26,961 | 189,520,304 | 7,029 | 24,851 | 92.2\% | 171,682,727 | 90.6\% | 6,908 | 650 | 2.4\% | 5,077,847 | 2.7\% | 7,812 | 1,460 | 5.4\% | 12,759,730 | 6.7\% | 8,740 |
| $\mathbf{6 0 , 0 0 0}$ - $\mathbf{6 9 , 9 9 9}$ | 26,434 | 193,373,550 | 7,315 | 24,153 | 91.4\% | 173,164,726 | 89.5\% | 7,169 | 704 | 2.7\% | 5,737,577 | 3.0\% | 8,150 | 1,577 | 6.0\% | 14,471,247 | 7.5\% | 9,176 |
| 70,000-74,999 | 12,435 | 95,104,165 | 7,648 | 11,212 | 90.2\% | 84,077,593 | 88.4\% | 7,499 | 383 | 3.1\% | 3,100,365 | 3.3\% | 8,095 | 840 | 6.8\% | 7,926,207 | 8.3\% | 9,436 |
| 75,000-79,999 | 12,186 | 97,252,257 | 7,981 | 10,974 | 90.1\% | 85,744,125 | 88.2\% | 7,813 | 359 | 2.9\% | 3,343,347 | 3.4\% | 9,313 | 853 | 7.0\% | 8,164,785 | 8.4\% | 9,572 |
| 80,000-89,999 | 23,223 | 188,815,287 | 8,131 | 20,809 | 89.6\% | 165,151,189 | 87.5\% | 7,937 | 698 | 3.0\% | 6,192,227 | 3.3\% | 8,871 | 1,716 | 7.4\% | 17,471,871 | 9.3\% | 10,182 |
| 90,000- 99,999 | 21,652 | 186,682,937 | 8,622 | 19,180 | 88.6\% | 161,855,684 | 86.7\% | 8,439 | 712 | 3.3\% | 6,471,230 | 3.5\% | 9,089 | 1,760 | 8.1\% | 18,356,023 | 9.8\% | 10,430 |
| 100,000-149,999 | 87,575 | 853,888,038 | 9,750 | 75,496 | 86.2\% | 719,319,830 | 84.2\% | 9,528 | 3,182 | 3.6\% | 33,118,829 | 3.9\% | 10,408 | 8,897 | 10.2\% | 101,449,379 | 11.9\% | 11,403 |
| 150,000-199,999 | 56,091 | 655,316,571 | 11,683 | 45,833 | 81.7\% | 523,050,592 | 79.8\% | 11,412 | 2,349 | 4.2\% | 28,837,970 | 4.4\% | 12,277 | 7,909 | 14.1\% | 103,428,009 | 15.8\% | 13,077 |
| 200,000-499,999 | 98,610 | 1,423,498,463 | 14,436 | 72,577 | 73.6\% | 1,017,332,815 | 71.5\% | 14,017 | 4,270 | 4.3\% | 63,843,949 | 4.5\% | 14,952 | 21,763 | 22.1\% | 342,321,699 | 24.0\% | 15,730 |
| 500,000-999,999 | 24,948 | 459,947,574 | 18,436 | 14,318 | 57.4\% | 252,070,160 | 54.8\% | 17,605 | 666 | 2.7\% | 12,896,393 | 2.8\% | 19,364 | 9,964 | 39.9\% | 194,981,021 | 42.4\% | 19,569 |
| 1,000,000 or more | 18,563 | 406,523,780 | 21,900 | 5,776 | 31.1\% | 113,122,921 | 27.8\% | 19,585 | 261 | 1.4\% | 5,613,650 | 1.4\% | 21,508 | 12,526 | 67.5\% | 287,787,209 | 70.8\% | 22,975 |
| TOTAL | 496,581 | 5,387,872,721 | 10,850 | 405,374 | 81.6\% | 4,011,226,169 | 74.4\% | 9,895 | 16,147 | 3.3\% | 189,135,184 | 3.5\% | 11,713 | 75,060 | 15.1\% | 1,187,511,368 | 22.0\% | 15,821 |


| FAGI BRACKET | REAL ESTATE PROPERTY TAXES <br> [unlimited-prior to $\mathbf{\$ 2 0 , 0 0 0}$ cap] <br> [AGGREGATE] |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. Nonresident Returnstit $\dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | \% |  | \% |  |  | \% |  | \% |  |  | \% |  | \% |  |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%} \\ \hline \text { \% } \% \text { 1 } \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\% / \%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ -\$] \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {\left[\% /\left[\begin{array}{l} {[ } \end{array}\right]\right.} \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {\left[\% /\left[\begin{array}{l} {[ } \end{array}\right]\right.} \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\mathbf{S}]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {\left[\% /\left[\begin{array}{l} {[ } \end{array}\right]\right.} \end{gathered}$ | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ |
| Non-Positive AGI | 8,988 | 158,552,573 | 17,640 | 6,043 | 67.2\% | 35,480,837 | 22.4\% | 5,871 | 121 | 1.3\% | 822,138 | 0.5\% | 6,795 | 2,824 | 31.4\% | 122,249,598 | 77.1\% | 43,290 |
| \$ 1- 3,999 | 2,839 | 8,694,426 | 3,062 | 2,574 | 90.7\% | 7,014,370 | 80.7\% | 2,725 | 74 | 2.6\% | 236,205 | 2.7\% | 3,192 | 191 | 6.7\% | 1,443,851 | 16.6\% | 7,559 |
| 4,000- $\mathbf{9 , 9 9 9}$ | 6,310 | 17,207,109 | 2,727 | 5,912 | 93.7\% | 15,330,668 | 89.1\% | 2,593 | 121 | 1.9\% | 408,722 | 2.4\% | 3,378 | 277 | 4.4\% | 1,467,719 | 8.5\% | 5,299 |
| 10,000-14,999 | 9,158 | 22,680,670 | 2,477 | 8,700 | 95.0\% | 20,436,309 | 90.1\% | 2,349 | 151 | 1.6\% | 519,259 | 2.3\% | 3,439 | 307 | 3.4\% | 1,725,102 | 7.6\% | 5,619 |
| 15,000-19,999 | 9,920 | 24,821,513 | 2,502 | 9,375 | 94.5\% | 22,473,823 | 90.5\% | 2,397 | 194 | 2.0\% | 696,574 | 2.8\% | 3,591 | 351 | 3.5\% | 1,651,116 | 6.7\% | 4,704 |
| 20,000-24,999 | 10,403 | 27,494,081 | 2,643 | 9,812 | 94.3\% | 24,672,742 | 89.7\% | 2,515 | 207 | 2.0\% | 716,411 | 2.6\% | 3,461 | 384 | 3.7\% | 2,104,928 | 7.7\% | 5,482 |
| 25,000-29,999 | 11,140 | 29,492,904 | 2,647 | 10,428 | 93.6\% | 26,366,171 | 89.4\% | 2,528 | 231 | 2.1\% | 793,060 | 2.7\% | 3,433 | 481 | 4.3\% | 2,333,673 | 7.9\% | 4,852 |
| 30,000-39,999 | 25,208 | 66,771,697 | 2,649 | 23,599 | 93.6\% | 59,930,524 | 89.8\% | 2,540 | 516 | 2.0\% | 1,803,860 | 2.7\% | 3,496 | 1,093 | 4.3\% | 5,037,313 | 7.5\% | 4,609 |
| 40,000-49,999 | 28,851 | 75,600,546 | 2,620 | 26,901 | 93.2\% | 67,397,218 | 89.1\% | 2,505 | 544 | 1.9\% | 1,843,013 | 2.4\% | 3,388 | 1,406 | 4.9\% | 6,360,315 | 8.4\% | 4,524 |
| 50,000-59,999 | 31,591 | 86,711,081 | 2,745 | 29,278 | 92.7\% | 76,883,135 | 88.7\% | 2,626 | 691 | 2.2\% | 2,863,568 | 3.3\% | 4,144 | 1,622 | 5.1\% | 6,964,378 | 8.0\% | 4,294 |
| $\mathbf{6 0 , 0 0 0}$ - 69,999 | 31,019 | 89,105,888 | 2,873 | 28,476 | 91.8\% | 78,200,741 | 87.8\% | 2,746 | 749 | 2.4\% | 2,709,536 | 3.0\% | 3,618 | 1,794 | 5.8\% | 8,195,611 | 9.2\% | 4,568 |
| 70,000-74,999 | 14,486 | 45,149,812 | 3,117 | 13,121 | 90.6\% | 38,749,524 | 85.8\% | 2,953 | 410 | 2.8\% | 1,798,555 | 4.0\% | 4,387 | 955 | 6.6\% | 4,601,733 | 10.2\% | 4,819 |
| 75,000-79,999 | 14,131 | 44,011,900 | 3,115 | 12,768 | 90.4\% | 37,459,565 | 85.1\% | 2,934 | 392 | 2.8\% | 1,570,796 | 3.6\% | 4,007 | 971 | 6.9\% | 4,981,539 | 11.3\% | 5,130 |
| 80,000-89,999 | 26,944 | 86,839,109 | 3,223 | 24,276 | 90.1\% | 74,456,530 | 85.7\% | 3,067 | 742 | 2.8\% | 3,059,746 | 3.5\% | 4,124 | 1,926 | 7.1\% | 9,322,833 | 10.7\% | 4,841 |
| 90,000- 99,999 | 25,026 | 86,462,681 | 3,455 | 22,325 | 89.2\% | 72,743,043 | 84.1\% | 3,258 | 735 | 2.9\% | 3,195,498 | 3.7\% | 4,348 | 1,966 | 7.9\% | 10,524,140 | 12.2\% | 5,353 |
| 100,000-149,999 | 99,192 | 400,426,392 | 4,037 | 85,872 | 86.6\% | 322,512,105 | 80.5\% | 3,756 | 3,328 | 3.4\% | 17,085,024 | 4.3\% | 5,134 | 9,992 | 10.1\% | 60,829,263 | 15.2\% | 6,088 |
| 150,000-199,999 | 62,450 | 315,367,757 | 5,050 | 51,204 | 82.0\% | 234,238,904 | 74.3\% | 4,575 | 2,438 | 3.9\% | 14,388,500 | 4.6\% | 5,902 | 8,808 | 14.1\% | 66,740,353 | 21.2\% | 7,577 |
| 200,000-499,999 | 111,364 | 833,291,708 | 7,483 | 81,801 | 73.5\% | 512,057,474 | 61.4\% | 6,260 | 4,389 | 3.9\% | 32,949,199 | 4.0\% | 7,507 | 25,174 | 22.6\% | 288,285,035 | 34.6\% | 11,452 |
| 500,000-999,999 | 30,496 | 426,506,546 | 13,986 | 17,130 | 56.2\% | 171,846,045 | 40.3\% | 10,032 | 726 | 2.4\% | 9,096,281 | 2.1\% | 12,529 | 12,640 | 41.4\% | 245,564,220 | 57.6\% | 19,428 |
| 1,000,000 or more | 28,162 | 1,271,931,745 | 45,165 | 8,161 | 29.0\% | 143,352,741 | 11.3\% | 17,566 | 324 | 1.2\% | 6,762,110 | 0.5\% | 20,871 | 19,677 | 69.9\% | 1,121,816,894 | 88.2\% | 57,012 |
| TOTAL | 587,678 | 4,117,120,138 | 7,006 | 477,756 | 81.3\% | 2,041,602,469 | 49.6\% | 4,273 | 17,083 | 2.9\% | 103,318,055 | 2.5\% | 6,048 | 92,839 | 15.8\% | 1,972,199,614 | 47.9\% | 21,243 |


| FAGI BRACKET | ALLOWABLE <br> HOME MORTGAGE INTEREST/ <br> REAL ESTATE PROPERTY TAXES <br> [reflects \$20,000 cap] <br> [AGGREGATE] <br> [AR |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. Nonresident Returnst†† |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  | \% |  | \% |  |  | \% |  | \% |  |  | \% |  | \% |  |
|  | Return Count | Claimed [\$] | $\begin{gathered} \text { Avg } \\ {[\mathrm{S}]} \\ \hline \end{gathered}$ | 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 | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ |
| Non-Positive AGI | 9,271 | 122,608,603 | 13,225 | 6,258 | 67.5\% | 70,837,716 | 57.8\% | 11,320 | 129 | 1.4\% | 1,534,952 | 1.3\% | 11,899 | 2,884 | 31.1\% | 50,235,935 | 41.0\% | 17,419 |
| \$ 1- 3,999 | 2,944 | 22,057,578 | 7,492 | 2,668 | 90.6\% | 19,575,454 | 88.7\% | 7,337 | 80 | 2.7\% | 712,164 | 3.2\% | 8,902 | 196 | 6.7\% | 1,769,960 | 8.0\% | 9,030 |
| 4,000- $\mathbf{9 , 9 9 9}$ | 6,500 | 43,813,981 | 6,741 | 6,076 | 93.5\% | 39,658,659 | 90.5\% | 6,527 | 133 | 2.0\% | 1,227,346 | 2.8\% | 9,228 | 291 | 4.5\% | 2,927,976 | 6.7\% | 10,062 |
| 10,000-14,999 | 9,373 | 58,393,015 | 6,230 | 8,892 | 94.9\% | 53,844,588 | 92.2\% | 6,055 | 162 | 1.7\% | 1,300,822 | 2.2\% | 8,030 | 319 | 3.4\% | 3,247,605 | 5.6\% | 10,181 |
| 15,000-19,999 | 10,165 | 65,119,837 | 6,406 | 9,594 | 94.4\% | 59,858,003 | 91.9\% | 6,239 | 209 | 2.1\% | 1,670,769 | 2.6\% | 7,994 | 362 | 3.6\% | 3,591,065 | 5.5\% | 9,920 |
| 20,000-24,999 | 10,629 | 71,422,778 | 6,720 | 10,018 | 94.3\% | 65,703,244 | 92.0\% | 6,559 | 213 | 2.0\% | 1,716,037 | 2.4\% | 8,057 | 398 | 3.7\% | 4,003,497 | 5.6\% | 10,059 |
| 25,000-29,999 | 11,398 | 79,013,945 | 6,932 | 10,654 | 93.5\% | 72,003,898 | 91.1\% | 6,758 | 250 | 2.2\% | 1,975,623 | 2.5\% | 7,902 | 494 | 4.3\% | 5,034,424 | 6.4\% | 10,191 |
| 30,000-39,999 | 25,796 | 188,361,889 | 7,302 | 24,126 | 93.5\% | 172,378,077 | 91.5\% | 7,145 | 537 | 2.1\% | 4,614,578 | 2.4\% | 8,593 | 1,133 | 4.4\% | 11,369,234 | 6.0\% | 10,035 |
| 40,000-49,999 | 29,536 | 228,430,646 | 7,734 | 27,511 | 93.1\% | 208,479,006 | 91.3\% | 7,578 | 568 | 1.9\% | 5,409,063 | 2.4\% | 9,523 | 1,457 | 4.9\% | 14,542,577 | 6.4\% | 9,981 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 32,276 | 262,230,841 | 8,125 | 29,882 | 92.6\% | 238,311,652 | 90.9\% | 7,975 | 724 | 2.2\% | 6,793,755 | 2.6\% | 9,384 | 1,670 | 5.2\% | 17,125,434 | 6.5\% | 10,255 |
| $\mathbf{6 0 , 0 0 0 - 6 9 , 9 9 9}$ | 31,508 | 270,479,018 | 8,584 | 28,900 | 91.7\% | 242,753,617 | 89.7\% | 8,400 | 776 | 2.5\% | 7,964,382 | 2.9\% | 10,263 | 1,832 | 5.8\% | 19,761,019 | 7.3\% | 10,787 |
| 70,000-74,999 | 14,714 | 132,840,077 | 9,028 | 13,324 | 90.6\% | 117,327,904 | 88.3\% | 8,806 | 417 | 2.8\% | 4,467,165 | 3.4\% | 10,713 | 973 | 6.6\% | 11,045,008 | 8.3\% | 11,351 |
| 75,000-79,999 | 14,346 | 133,716,411 | 9,321 | 12,961 | 90.3\% | 117,858,303 | 88.1\% | 9,093 | 398 | 2.8\% | 4,426,369 | 3.3\% | 11,122 | 987 | 6.9\% | 11,431,739 | 8.5\% | 11,582 |
| 80,000-89,999 | 27,311 | 263,648,644 | 9,654 | 24,578 | 90.0\% | 231,283,897 | 87.7\% | 9,410 | 765 | 2.8\% | 8,692,825 | 3.3\% | 11,363 | 1,968 | 7.2\% | 23,671,922 | 9.0\% | 12,028 |
| $\mathbf{9 0 , 0 0 0}$ - 99,999 | 25,329 | 259,506,581 | 10,245 | 22,577 | 89.1\% | 225,336,237 | 86.8\% | 9,981 | 762 | 3.0\% | 9,136,355 | 3.5\% | 11,990 | 1,990 | 7.9\% | 25,033,989 | 9.6\% | 12,580 |
| 100,000-149,999 | 100,168 | 1,170,748,682 | 11,688 | 86,652 | 86.5\% | 985,779,596 | 84.2\% | 11,376 | 3,395 | 3.4\% | 45,754,918 | 3.9\% | 13,477 | 10,121 | 10.1\% | 139,214,168 | 11.9\% | 13,755 |
| 150,000-199,999 | 62,910 | 870,750,157 | 13,841 | 51,545 | 81.9\% | 696,003,440 | 79.9\% | 13,503 | 2,476 | 3.9\% | 38,036,605 | 4.4\% | 15,362 | 8,889 | 14.1\% | 136,710,112 | 15.7\% | 15,380 |
| 200,000-499,999 | 112,120 | 1,766,486,506 | 15,755 | 82,279 | 73.4\% | 1,262,664,935 | 71.5\% | 15,346 | 4,465 | 4.0\% | 75,408,437 | 4.3\% | 16,889 | 25,376 | 22.6\% | 428,413,134 | 24.3\% | 16,883 |
| 500,000-999,999 | 30,719 | 522,523,200 | 17,010 | 17,245 | 56.1\% | 284,321,553 | 54.4\% | 16,487 | 734 | 2.4\% | 13,003,190 | 2.5\% | 17,716 | 12,740 | 41.5\% | 225,198,457 | 43.1\% | 17,676 |
| 1,000,000 or more | 28,363 | 511,773,559 | 18,044 | 8,216 | 29.0\% | 138,002,844 | 27.0\% | 16,797 | 326 | 1.1\% | 5,796,603 | 1.1\% | 17,781 | 19,821 | 69.9\% | 367,974,112 | 71.9\% | 18,565 |
| TOTAL | 595,376 | 7,043,925,948 | 11,831 | 483,956 | 81.3\% | 5,301,982,623 | 75.3\% | 10,956 | 17,519 | 2.9\% | 239,641,958 | 3.4\% | 13,679 | 93,901 | 15.8\% | 1,502,301,367 | 21.3\% | 15,999 |


| FAGI BRACKET | CHARITABLE CONTRIBUTIONS/ <br> REPAYMENT OF CLAIM <br> OF RIGHT INCOME; <br> [AGGREGATE] |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. Nonresident Returns $\dagger \dagger \dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Return <br> Count | $\%$ <br> of <br> Total <br> $[\%]$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | \% of Total [\%] | $\begin{gathered} \mathbf{A v g} \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\begin{array}{c\|} \hline \% \\ \text { of } \\ \text { Total } \\ \text { [\%] } \\ \hline \end{array}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | $\%$ <br> of <br> Total <br> $[\%]$ | $\begin{gathered} \text { Avg } \\ {[\mathbf{S}]} \\ \hline \end{gathered}$ | Return <br> Count | $\begin{gathered} \hline \% \\ \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \hline \% \\ \text { of } \\ \text { Total } \\ {[\%]} \\ \hline \end{gathered}$ | $\begin{array}{r} \text { Avg } \\ {[\$]} \\ \hline \end{array}$ |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{array}{r} \text { Avg } \\ {[\mathrm{S} \mid} \\ \hline \end{array}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 421 | 4,719,507 | 11,210 | 352 | 83.6\% | 2,747,095 | 58.2\% | 7,804 | 14 | 3.3\% | 187,622 | 4.0\% | 13,402 | 55 | 13.1\% | 1,784,790 | 37.8\% | 32,451 |
| \$ 1- 3,999 | 2,851 | 4,789,187 | 1,680 | 2,612 | 91.6\% | 4,583,720 | 95.7\% | 1,755 | 68 | 2.4\% | 58,799 | 1.2\% | 865 | 171 | 6.0\% | 146,668 | 3.1\% | 858 |
| 4,000- $\mathbf{9 , 9 9 9}$ | 6,441 | 15,746,013 | 2,445 | 6,041 | 93.8\% | 14,913,938 | 94.7\% | 2,469 | 138 | 2.1\% | 293,153 | 1.9\% | 2,124 | 262 | 4.1\% | 538,922 | 3.4\% | 2,057 |
| 10,000-14,999 | 9,229 | 27,615,622 | 2,992 | 8,751 | 94.8\% | 26,235,512 | 95.0\% | 2,998 | 178 | 1.9\% | 480,324 | 1.7\% | 2,698 | 300 | 3.3\% | 899,786 | 3.3\% | 2,999 |
| 15,000-19,999 | 10,344 | 35,946,867 | 3,475 | 9,756 | 94.3\% | 34,057,184 | 94.7\% | 3,491 | 221 | 2.1\% | 656,959 | 1.8\% | 2,973 | 367 | 3.5\% | 1,232,724 | 3.4\% | 3,359 |
| 20,000-24,999 | 11,063 | 43,649,712 | 3,946 | 10,408 | 94.1\% | 41,069,663 | 94.1\% | 3,946 | 234 | 2.1\% | 848,920 | 1.9\% | 3,628 | 421 | 3.8\% | 1,731,129 | 4.0\% | 4,112 |
| 25,000-29,999 | 11,893 | 51,172,210 | 4,303 | 11,130 | 93.6\% | 48,080,365 | 94.0\% | 4,320 | 281 | 2.4\% | 1,028,893 | 2.0\% | 3,662 | 482 | 4.1\% | 2,062,952 | 4.0\% | 4,280 |
| 30,000-39,999 | 26,915 | 127,733,024 | 4,746 | 25,190 | 93.6\% | 119,575,924 | 93.6\% | 4,747 | 590 | 2.2\% | 2,672,834 | 2.1\% | 4,530 | 1,135 | 4.2\% | 5,484,266 | 4.3\% | 4,832 |
| 40,000-49,999 | 29,840 | 152,475,468 | 5,110 | 27,851 | 93.3\% | 141,930,058 | 93.1\% | 5,096 | 598 | 2.0\% | 2,890,441 | 1.9\% | 4,834 | 1,391 | 4.7\% | 7,654,969 | 5.0\% | 5,503 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 31,718 | 171,796,478 | 5,416 | 29,401 | 92.7\% | 158,973,053 | 92.5\% | 5,407 | 708 | 2.2\% | 3,574,629 | 2.1\% | 5,049 | 1,609 | 5.1\% | 9,248,796 | 5.4\% | 5,748 |
| $\mathbf{6 0 , 0 0 0 - 6 9 , 9 9 9}$ | 30,732 | 178,969,546 | 5,824 | 28,202 | 91.8\% | 164,485,703 | 91.9\% | 5,832 | 757 | 2.5\% | 3,993,114 | 2.2\% | 5,275 | 1,773 | 5.8\% | 10,490,729 | 5.9\% | 5,917 |
| 70,000-74,999 | 14,300 | 89,319,785 | 6,246 | 12,997 | 90.9\% | 81,526,814 | 91.3\% | 6,273 | 413 | 2.9\% | 2,194,865 | 2.5\% | 5,314 | 890 | 6.2\% | 5,598,106 | 6.3\% | 6,290 |
| 75,000-79,999 | 13,923 | 89,627,611 | 6,437 | 12,603 | 90.5\% | 81,538,113 | 91.0\% | 6,470 | 388 | 2.8\% | 2,069,760 | 2.3\% | 5,334 | 932 | 6.7\% | 6,019,738 | 6.7\% | 6,459 |
| 80,000-89,999 | 26,534 | 182,614,782 | 6,882 | 23,917 | 90.1\% | 165,379,113 | 90.6\% | 6,915 | 750 | 2.8\% | 4,449,345 | 2.4\% | 5,932 | 1,867 | 7.0\% | 12,786,324 | 7.0\% | 6,849 |
| 90,000- 99,999 | 24,554 | 182,777,659 | 7,444 | 21,973 | 89.5\% | 165,411,894 | 90.5\% | 7,528 | 711 | 2.9\% | 4,417,438 | 2.4\% | 6,213 | 1,870 | 7.6\% | 12,948,327 | 7.1\% | 6,924 |
| 100,000-149,999 | 97,591 | 841,852,902 | 8,626 | 84,769 | 86.9\% | 742,935,518 | 88.3\% | 8,764 | 3,219 | 3.3\% | 20,530,400 | 2.4\% | 6,378 | 9,603 | 9.8\% | 78,386,984 | 9.3\% | 8,163 |
| 150,000-199,999 | 61,390 | 604,101,436 | 9,840 | 50,556 | 82.4\% | 507,056,655 | 83.9\% | 10,030 | 2,342 | 3.8\% | 17,291,359 | 2.9\% | 7,383 | 8,492 | 13.8\% | 79,753,422 | 13.2\% | 9,392 |
| 200,000-499,999 | 109,263 | 1,495,194,638 | 13,684 | 80,453 | 73.6\% | 1,082,385,830 | 72.4\% | 13,454 | 4,200 | 3.8\% | 39,137,433 | 2.6\% | 9,318 | 24,610 | 22.5\% | 373,671,375 | 25.0\% | 15,184 |
| 500,000-999,999 | 30,402 | 972,835,334 | 31,999 | 17,006 | 55.9\% | 498,915,912 | 51.3\% | 29,338 | 694 | 2.3\% | 14,723,967 | 1.5\% | 21,216 | 12,702 | 41.8\% | 459,195,455 | 47.2\% | 36,151 |
| 1,000,000 or more | 28,516 | 18,317,733,640 | 642,367 | 8,194 | 28.7\% | 1,339,334,801 | 7.3\% | 163,453 | 320 | 1.1\% | 45,905,513 | 0.3\% | 143,455 | 20,002 | 70.1\% | 16,932,493,326 | 92.4\% | 846,540 |
| TOTAL | 577,920 | 23,590,671,421 | 40,820 | 472,162 | 81.7\% | 5,421,136,865 | 23.0\% | 11,482 | 16,824 | 2.9\% | 167,405,768 | 0.7\% | 9,950 | 88,934 | 15.4\% | 18,002,128,788 | 76.3\% | 202,421 |


| FAGI BRACKET | $\begin{gathered} \hline \text { MEDICAL, DENTAL } \\ \text { EXPENSES } \\ {[\text { [AGGREGATE] }} \\ \hline \end{gathered}$ |  |  | I. Full Year Resident Returns $\dagger$ |  |  |  |  | II. Part-Year Resident Returns $\dagger \dagger$ |  |  |  |  | III. Nonresident Returns $\dagger$ + $\dagger$ |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Return Count | $\%$ <br> of <br> Total <br> $[\%]$ <br> $\%$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ <br> of <br> Total <br> $[\%]$ <br> $\%$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ | Return Count | $\%$ <br> of <br> Total <br> $[\%]$ | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\%$ <br> \%f <br> ofotal <br> $[\%]$ <br> $1.8 \%$ | $\begin{gathered} \text { Avg } \\ {[\mathrm{S}]} \end{gathered}$ | Return Count | $\%$ <br> of <br> Total <br> $[\%]$ <br> 22. | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | \% of Total [\%] | $\underset{[\$]}{\text { Avg }}$ |
|  | Return Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \\ \hline \end{gathered}$ | $\begin{gathered} \text { Avg } \\ {[\$]} \\ \hline \end{gathered}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Non-Positive AGI | 7,846 | 126,339,730 | 16,102 | 5,921 | 75.5\% | 86,851,415 | 68.7\%' | 14,668 | 130 | 1.7\% | 2,312,065 | 1.8\% | 17,785 | 1,795 | 22.9\% | 37,176,250 | 29.4\% | 20,711 |
| \$ 1- 3,999 | 3,179 | 41,229,465 | 12,969 | 2,982 | 93.8\% | 38,308,552 | 92.9\% | 12,847 | 77 | 2.4\% | 738,002 | 1.8\% | 9,584 | 120 | 3.8\% | 2,182,911 | 5.3\% | 18,191 |
| 4,000- 9,999 | 7,287 | 88,789,016 | 12,185 | 6,912 | 94.9\% | 84,456,662 | 95.1\% | 12,219 | 150 | 2.1\% | 1,630,799 | 1.8\% | 10,872 | 225 | 3.1\% | 2,701,555 | 3.0\% | 12,007 |
| 10,000-14,999 | 10,259 | 116,251,927 | 11,332 | 9,786 | 95.4\% | 109,993,701 | 94.6\% | 11,240 | 182 | 1.8\% | 2,625,359 | 2.3\% | 14,425 | 291 | 2.8\% | 3,632,867 | 3.1\% | 12,484 |
| 15,000-19,999 | 10,653 | 121,923,443 | 11,445 | 10,112 | 94.9\% | 115,417,858 | 94.7\% | 11,414 | 227 | 2.1\% | 2,961,364 | 2.4\% | 13,046 | 314 | 2.9\% | 3,544,221 | 2.9\% | 11,287 |
| 20,000-24,999 | 10,393 | 117,189,951 | 11,276 | 9,871 | 95.0\% | 111,122,320 | 94.8\% | 11,257 | 205 | 2.0\% | 2,351,722 | 2.0\% | 11,472 | 317 | 3.1\% | 3,715,909 | 3.2\% | 11,722 |
| 25,000-29,999 | 10,544 | 118,605,683 | 11,249 | 9,936 | 94.2\% | 111,473,894 | 94.0\% | 11,219 | 237 | 2.2\% | 2,655,698 | 2.2\% | 11,205 | 371 | 3.5\% | 4,476,091 | 3.8\% | 12,065 |
| 30,000-39,999 | 21,134 | 241,829,844 | 11,443 | 19,956 | 94.4\% | 227,975,001 | 94.3\% | 11,424 | 417 | 2.0\% | 5,185,437 | 2.1\% | 12,435 | 761 | 3.6\% | 8,669,406 | 3.6\% | 11,392 |
| 40,000-49,999 | 19,999 | 235,451,134 | 11,773 | 18,826 | 94.1\% | 221,726,014 | 94.2\% | 11,778 | 355 | 1.8\% | 4,658,273 | 2.0\% | 13,122 | 818 | 4.1\% | 9,066,847 | 3.9\% | 11,084 |
| 50,000-59,999 | 18,523 | 223,304,372 | 12,056 | 17,311 | 93.5\% | 208,478,414 | 93.4\% | 12,043 | 390 | 2.1\% | 5,216,471 | 2.3\% | 13,376 | 822 | 4.4\% | 9,609,487 | 4.3\% | 11,690 |
| 60,000-69,999 | 16,184 | 210,491,679 | 13,006 | 15,051 | 93.0\% | 196,054,271 | 93.1\% | 13,026 | 348 | 2.2\% | 4,917,603 | 2.3\% | 14,131 | 785 | 4.9\% | 9,519,805 | 4.5\% | 12,127 |
| 70,000-74,999 | 7,077 | 95,211,309 | 13,454 | 6,506 | 91.9\% | 87,438,021 | 91.8\% | 13,440 | 190 | 2.7\% | 2,606,171 | 2.7\% | 13,717 | 381 | 5.4\% | 5,167,117 | 5.4\% | 13,562 |
| 75,000-79,999 | 6,592 | 91,448,618 | 13,873 | 6,026 | 91.4\% | 83,226,696 | 91.0\% | 13,811 | 172 | 2.6\% | 3,509,467 | 3.8\% | 20,404 | 394 | 6.0\% | 4,712,455 | 5.2\% | 11,961 |
| 80,000-89,999 | 11,786 | 164,839,501 | 13,986 | 10,851 | 92.1\% | 151,581,644 | 92.0\% | 13,969 | 266 | 2.3\% | 4,195,547 | 2.5\% | 15,773 | 669 | 5.7\% | 9,062,310 | 5.5\% | 13,546 |
| $\mathbf{9 0 , 0 0 0}$ - 99,999 | 10,097 | 142,300,061 | 14,093 | 9,241 | 91.5\% | 130,910,363 | 92.0\% | 14,166 | 245 | 2.4\% | 3,533,880 | 2.5\% | 14,424 | 611 | 6.1\% | 7,855,818 | 5.5\% | 12,857 |
| 100,000-149,999 | 28,395 | 429,229,722 | 15,116 | 25,345 | 89.3\% | 381,766,331 | 88.9\% | 15,063 | 739 | 2.6\% | 14,027,654 | 3.3\% | 18,982 | 2,311 | 8.1\% | 33,435,737 | 7.8\% | 14,468 |
| 150,000-199,999 | 9,285 | 169,830,066 | 18,291 | 7,872 | 84.8\% | 143,104,943 | 84.3\% | 18,179 | 288 | 3.1\% | 7,764,986 | 4.6\% | 26,962 | 1,125 | 12.1\% | 18,960,137 | 11.2\% | 16,853 |
| 200,000-499,999 | 6,593 | 173,481,942 | 26,313 | 5,094 | 77.3\% | 132,946,710 | 76.6\% | 26,099 | 194 | 2.9\% | 6,883,929 | 4.0\% | 35,484 | 1,305 | 19.8\% | 33,651,303 | 19.4\% | 25,786 |
| 500,000-999,999 | 380 | 23,674,811 | 62,302 | 190 | 50.0\% | 10,852,653 | 45.8\% | 57,119 | [D] Data c | mbined | nonresident rer | turns |  | 190 | 50.0\% | 12,822,158 | 54.2\% | 67,485 |
| 1,000,000 or more | 104 | 11,910,877 | 114,528 | 38 | 36.5\% | 3,308,094 | 27.8\% | 87,055 | [D] Data c | mbined | nonresident re | turns |  | 66 | 63.5\% | 8,602,783 | 72.2\% | 130,345 |
| TOTAL | 216,310 | 2,943,333,150 | 13,607 | 197,827 | 91.5\% | 2,636,993,556 | 89.6\% | 13,330 | 4,822 | 2.2\% | 78,309,839 | 2.7\% | 16,240 | 13,661 | 6.3\% | 228,029,755 | 7.7\% | 16,692 |

$\frac{10}{[D]=\text { Suppressed to avoid disclosing specific taxpayer details for FAGI levels with low return counts: information has been combined for part-year and nonresident returns as indicated by italics. }}$
Total values reported for medical, dental expenses for part-year resident and nonresident returns reflect actual totals for each category.
2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status 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 C 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 afte
Janary 1, 201 ; her Appropra
Claming in (ars purpose (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 NC 00 ), rpayon
not allow a deduction or sate and foreign income taxes.
come deduction is combined with deductible charitable contributions statistics to avoid disclosing specific taxpayer details due to low participation. For tax year $2017 \mathrm{D}-400$ returns claiming itemized deductions, 866 returns claimed an aggregate $\$ 15,063,561$ value of deductible repayment of claim of right income; total return counts and deductible dollar amounts claimed by residency status are as follows. full year resident [692, $\$ 1,118,664]$; part-year resident $[61, \$ 860,315]$; and nonresident [113, $\$ 3,084,582$ ]. [See Table I2A. for bracket detail.]
Return count ? return oo itemize deductions in
deductions is equal to the statutory standard deduction allowance value for the respective filing status.
Basic standard deduction allowances applicable for taxable year 2017 vary according to filing status: $\mathbf{S}=\mathbf{\$ 8 , 7 5 0}$; $\mathbf{M F J} / \mathbf{S S}=\$ 17,500 ;$ MFS $=\$ 8,750$; and $\mathbf{H H}=\$ 14,000$.
TABLE I2A. TAX YEAR 2017:REPAYMENT OF CLAIM of RIGHT INCOME DETAIL

| FAGI BRACKET | REPAYMENT OF CLAIM OF RIGHT INCOME: <br> [AGGREGATE] |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Return <br> Count | $\begin{gathered} \text { Claimed } \\ {[\$]} \end{gathered}$ | [\%] | $\begin{aligned} & \text { Avg } \\ & {[\$ \$} \end{aligned}$ |
| Non-Positive AGI | 15 | 153,228 | 1.0\% | 10,215 |
| 1- 9,999 | 17 | 78,091 | 0.5\% | 4,594 |
| 10,000-14,999 | 26 | 249,151 | 1.7\% | 9,583 |
| 15,000-19,999 | 20 | 87,586 | 0.6\% | 4,379 |
| 20,000-24,999 | 17 | 97,674 | 0.6\% | 5,746 |
| 25,000-29,999 | 20 | 114,237 | 0.8\% | 5,712 |
| 30,000-39,999 | 63 | 370,977 | 2.5\% | 5,889 |
| 40,000-49,999 | 54 | 389,595 | 2.6\% | 7,215 |
| $\mathbf{5 0 , 0 0 0}$ - 59,999 | 57 | 535,174 | 3.6\% | 9,389 |
| $\mathbf{6 0 , 0 0 0}$ - 69,999 | 60 | 729,377 | 4.8\% | 12,156 |
| 70,000-74,999 | 19 | 247,323 | 1.6\% | 13,017 |
| 75,000-79,999 | 19 | 240,448 | 1.6\% | 12,655 |
| 80,000-89,999 | 43 | 376,064 | 2.5\% | 8,746 |
| 90,000-99,999 | 38 | 339,546 | 2.3\% | 8,935 |
| 100,000-149,999 | 148 | 1,803,198 | 12.0\% | 12,184 |
| 150,000-199,999 | 82 | 1,727,947 | 11.5\% | 21,073 |
| 200,000-499,999 | 105 | 2,415,260 | 16.0\% | 23,002 |
| 500,000-999,999 | 35 | 1,452,081 | 9.6\% | 41,488 |
| 1,000,000 or more | 28 | 3,656,604 | 24.3\% | 130,593 |
| TOTAL | 866 | 15,063,561 | 100.0\% | 17,394 |



TABLE D. COMBINED BRACKET SUMMARY: NUMBER OF RETURNS FILED AND NET TAX LIABILITY BY FAGI LEVEL BY NCTI LEVEL FOR TAX YEARS 2017 AND 2016

| 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 [\$] |  |
|  | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| less than \$1 | 606,950 | 599,227 |  |  | 171,412 | 152,539 |  |  | 32,405 | 32,603 |  |  | 24,064 | 24,189 |  |  |
| 1-2,000 | 61,731 | 87,490 | 1,918,865 | 3,890,713 | 115,089 | 96,451 | 4,508,080 | 3,131,501 | 14,453 | 12,378 | 707,587 | 617,170 | 6,497 | 6,444 | 312,051 | 322,883 |
| 2,001- 4,000 | 975 | 2,288 | 152,276 | 370,791 | 135,578 | 147,239 | 16,454,440 | 18,371,778 | 24,928 | 17,252 | 3,259,644 | 2,638,474 | 4,874 | 5,011 | 749,772 | 808,210 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 648 | 1,330 | 169,360 | 366,818 | 116,789 | 119,515 | 25,430,360 | 27,257,676 | 28,082 | 28,339 | 5,896,038 | 6,319,114 | 4,772 | 4,680 | 1,240,226 | 1,268,877 |
| $\mathbf{6 , 0 0 1 - 1 0 , 0 0 0}$ | 780 | 775 | 330,391 | 340,342 | 136,722 | 151,981 | 57,524,986 | 63,558,446 | 116,239 | 108,540 | 36,220,333 | 37,637,204 | 15,187 | 12,496 | 6,646,023 | 5,698,198 |
| 10,001-10,625 | 35 | 25 | 18,619 | 14,192 | 17,677 | 18,725 | 9,723,859 | 10,784,038 | 17,958 | 18,348 | 7,982,453 | 8,523,472 | 3,364 | 2,980 | 1,843,692 | 1,721,353 |
| 10,626-12,750 | 66 | 59 | 40,771 | 38,404 | 17,279 | 31,453 | 10,125,975 | 19,705,983 | 97,733 | 88,331 | 55,573,840 | 51,968,986 | 14,209 | 11,579 | 8,623,606 | 7,531,463 |
| 12,751-15,000 | 61 | 50 | 44,578 | 36,457 | 567 | 606 | 418,387 | 464,304 | 100,891 | 105,771 | 70,646,343 | 76,761,063 | 26,743 | 23,285 | 17,565,129 | 16,729,199 |
| 15,001-17,000 | 43 | 43 | 35,575 | 36,977 | 372 | 368 | 317,085 | 329,310 | 66,995 | 79,342 | 55,442,160 | 67,858,570 | 36,391 | 26,694 | 27,829,567 | 21,634,904 |
| 17,001-20,000 | 53 | 49 | 51,491 | 48,012 | 464 | 426 | 460,837 | 440,037 | 70,416 | 70,603 | 70,181,467 | 73,546,468 | 70,097 | 73,185 | 62,628,104 | 68,270,208 |
| 20,001-21,250 | 10 | 23 | 10,305 | 25,313 | 33 | 36 | 35,730 | 42,038 | 27,087 | 26,520 | 30,114,372 | 30,855,269 | 26,882 | 27,310 | 27,286,931 | 29,053,113 |
| 21,251-25,000 | 48 | 49 | 57,830 | 63,470 | 92 | 81 | 111,736 | 103,003 | 967 | 11,094 | 1,172,058 | 13,524,401 | 125,623 | 123,057 | 150,873,511 | 154,385,992 |
| 25,001-30,000 | 57 | 45 | 81,571 | 66,317 | 74 | 77 | 107,593 | 118,443 | 658 | 715 | 948,088 | 1,093,777 | 102,252 | 107,496 | 149,652,592 | 163,710,504 |
| 30,001-40,000 | 78 | 64 | 141,698 | 120,769 | 78 | 78 | 140,659 | 151,375 | 220 | 177 | 399,048 | 329,893 | 21,382 | 29,054 | 35,536,806 | 50,858,995 |
| 40,001-50,000 | 41 | 43 | 95,426 | 102,941 | 42 | 43 | 99,276 | 106,088 | 79 | 88 | 188,362 | 212,402 | 197 | 195 | 467,808 | 474,766 |
| $\mathbf{5 0 , 0 0 1 - 6 0 , 0 0 0}$ | 32 | 35 | 91,283 | 103,101 | 26 | 30 | 73,807 | 92,826 | 42 | 46 | 123,714 | 140,698 | 87 | 64 | 247,971 | 187,856 |
| $\mathbf{6 0 , 0 0 1}$ - 75,000 | 40 | 26 | 136,954 | 96,679 | 22 | 18 | 73,565 | 61,622 | 32 | 37 | 112,393 | 137,465 | 59 | 65 | 207,532 | 234,698 |
| 75,001-100,000 | 49 | 36 | 227,632 | 164,579 | 15 | 11 | 70,734 | 54,170 | 28 | 37 | 127,104 | 173,540 | 37 | 45 | 161,758 | 219,375 |
| 100,001-120,000 | 26 | 11 | 151,643 | 69,118 | 11 | [D] | 64,208 | [D] | 15 | [D] | 89,425 | [D] | 21 | 18 | 124,772 | 107,374 |
| 120,001-160,000 | 41 | 29 | 299,587 | 213,169 | 15 | [D] | 95,805 | [D] | 14 | [D] | 102,697 | [D] | 15 | 16 | 108,401 | 120,058 |
| 160,001-200,000 | 29 | 17 | 267,026 | 162,321 | [D] | [D] | [D] | [D] | 12 | [D] | 117,052 | [D] | [D] | [D] | [D] | [D] |
| 200,001 or more | 81 | 69 | 5,917,499 | 4,424,045 | [D] | [D] | [D] | [D] | 14 | [D] | 204,739 | [D] | [D] | [D] | [D] | [D] |
| Totals: [D] | - | - | - | - | 12 | 26 | 492,228 | 262,320 | - | 34 | - | 332,730 | 23 | 19 | 313,951 | 248,997 |
| Totals: FAGI Level | 671,874 | 691,783 | 10,240,380 | 10,754,528 | 712,369 | 719,703 | 126,329,350 | 145,034,958 | 599,268 | 600,255 | 339,608,917 | 372,670,696 | 482,776 | 477,882 | 492,420,203 | 523,587,024 |


| 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 [\$] |  |
|  | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| less than \$1 | 19,293 | 19,517 |  |  | 16,038 | 16,041 |  |  | 12,828 | 12,713 |  |  | 9,674 | 9,619 |  |  |
| 1-2,000 | 4,678 | 4,860 | 227,511 | 246,306 | 3,878 | 3,736 | 187,720 | 189,346 | 3,103 | 3,037 | 152,257 | 154,687 | 2,546 | 2,445 | 125,932 | 127,921 |
| 2,001- 4,000 | 3,432 | 3,481 | 538,980 | 567,287 | 2,757 | 2,782 | 437,486 | 460,253 | 2,187 | 2,217 | 346,315 | 368,494 | 1,782 | 1,780 | 283,513 | 296,345 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 3,036 | 3,090 | 797,632 | 858,249 | 2,295 | 2,364 | 608,084 | 657,470 | 1,909 | 1,814 | 509,122 | 503,137 | 1,493 | 1,483 | 401,477 | 414,590 |
| 6,001-10,000 | 5,914 | 5,845 | 2,499,924 | 2,593,168 | 4,301 | 4,264 | 1,835,373 | 1,893,488 | 3,358 | 3,278 | 1,434,755 | 1,458,347 | 2,752 | 2,669 | 1,180,799 | 1,191,517 |
| 10,001-10,625 | 973 | 954 | 532,740 | 546,221 | 647 | 656 | 353,801 | 374,717 | 521 | 471 | 288,332 | 271,873 | 385 | 408 | 213,110 | 237,203 |
| 10,626-12,750 | 3,968 | 3,399 | 2,492,425 | 2,218,866 | 2,199 | 2,168 | 1,373,233 | 1,422,807 | 1,687 | 1,595 | 1,059,518 | 1,049,802 | 1,251 | 1,252 | 784,568 | 827,956 |
| 12,751-15,000 | 6,610 | 5,329 | 4,963,754 | 4,180,791 | 2,432 | 2,395 | 1,812,428 | 1,866,152 | 1,755 | 1,745 | 1,304,112 | 1,360,275 | 1,378 | 1,309 | 1,027,485 | 1,017,264 |
| 15,001-17,000 | 7,422 | 6,627 | 6,423,658 | 5,996,470 | 2,524 | 2,420 | 2,172,392 | 2,176,515 | 1,641 | 1,575 | 1,411,413 | 1,417,979 | 1,250 | 1,189 | 1,076,177 | 1,060,461 |
| 17,001-20,000 | 12,247 | 12,230 | 12,118,398 | 12,736,057 | 6,350 | 5,077 | 6,404,437 | 5,336,828 | 2,503 | 2,532 | 2,487,327 | 2,632,772 | 1,842 | 1,803 | 1,833,564 | 1,870,003 |
| 20,001-21,250 | 4,669 | 4,889 | 5,131,027 | 5,625,881 | 3,672 | 3,177 | 4,104,222 | 3,709,143 | 1,253 | 1,177 | 1,396,393 | 1,371,353 | 819 | 839 | 909,664 | 976,210 |
| 21,251-25,000 | 31,634 | 25,367 | 37,902,033 | 32,410,095 | 11,625 | 11,554 | 14,473,376 | 15,137,811 | 5,755 | 4,651 | 7,252,816 | 6,116,215 | 2,579 | 2,476 | 3,213,567 | 3,234,682 |
| 25,001-30,000 | 73,651 | 69,278 | 102,995,274 | 102,117,453 | 14,541 | 14,768 | 21,503,364 | 22,797,423 | 11,757 | 11,199 | 17,465,064 | 17,491,867 | 5,428 | 4,525 | 8,161,267 | 7,086,863 |
| 30,001-40,000 | 174,951 | 173,861 | 319,511,758 | 332,054,158 | 87,026 | 78,153 | 162,721,811 | 154,567,537 | 20,658 | 20,156 | 38,847,609 | 39,551,888 | 15,203 | 15,180 | 28,430,621 | 29,745,388 |
| 40,001-50,000 | 14,414 | 18,688 | 31,733,562 | 43,261,157 | 117,813 | 116,671 | 277,274,971 | 286,458,762 | 77,560 | 69,071 | 186,186,443 | 175,532,686 | 15,354 | 14,946 | 37,078,435 | 37,742,249 |
| $\mathbf{5 0 , 0 0 1 - 6 0 , 0 0 0}$ | 177 | 181 | 512,509 | 541,301 | 8,855 | 11,336 | 24,285,282 | 32,628,071 | 77,735 | 79,972 | 222,701,163 | 239,157,237 | 70,938 | 63,484 | 208,637,456 | 196,911,161 |
| $\mathbf{6 0 , 0 0 1 - 7 5 , 0 0 0}$ | 133 | 99 | 469,847 | 368,087 | 206 | 194 | 724,292 | 717,517 | 5,355 | 6,743 | 17,554,583 | 23,285,312 | 57,802 | 62,507 | 196,433,551 | 222,208,982 |
| 75,001-100,000 | 76 | 68 | 342,063 | 332,400 | 125 | 105 | 568,149 | 494,800 | 173 | 156 | 774,686 | 728,645 | 423 | 436 | 1,829,205 | 2,005,779 |
| 100,001-120,000 | 24 | 18 | 142,425 | 112,266 | 28 | 30 | 164,016 | 184,935 | 57 | 48 | 324,781 | 278,512 | 57 | 74 | 330,028 | 444,583 |
| 120,001-160,000 | 18 | 30 | 132,174 | 235,656 | 20 | 34 | 142,810 | 268,981 | 33 | 45 | 238,093 | 344,018 | 38 | 58 | 282,471 | 443,058 |
| 160,001-200,000 | 11 | 10 | 108,527 | 97,877 | 19 | 18 | 180,985 | 175,358 | 18 | [D] | 174,113 | [D] | 22 | 24 | 209,891 | 247,453 |
| 200,001 or more | 23 | 14 | 323,183 | 227,134 | 16 | 17 | 354,279 | 273,396 | 18 | [D] | 285,599 | [D] | 28 | 19 | 403,418 | 324,251 |
| Totals: [D] | - | - | - | - | - | - | - | - | -1 | 28 | - | 446,703 | - | - | - | - |
| Totals: FAGI Level | 367,354 | 357,835 | 529,899,404 | 547,326,880 | 287,367 | 277,960 | 521,682,511 | 531,791,310 | 231,864 | 224,223 | 502,194,495 | 513,521,802 | 193,044 | 188,525 | 492,846,200 | 508,413,919 |


| 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 [\$] |  |
|  | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| less than \$1 | 7,774 | 7,656 |  |  | 6,214 | 6,099 |  |  | 15,187 | 14,719 |  |  | 5,867 | 5,558 |  |  |
| 1- 2,000 | 2,076 | 1,937 | 101,628 | 99,628 | 1,733 | 1,705 | 83,167 | 87,416 | 5,306 | 5,117 | 258,282 | 257,338 | 2,680 | 2,657 | 128,604 | 131,255 |
| 2,001- 4,000 | 1,449 | 1,419 | 230,565 | 237,882 | 1,128 | 1,180 | 179,415 | 200,230 | 3,223 | 3,090 | 518,487 | 520,267 | 1,410 | 1,443 | 226,403 | 238,490 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 1,208 | 1,256 | 323,813 | 353,225 | 962 | 966 | 259,956 | 271,363 | 2,468 | 2,402 | 667,849 | 680,083 | 1,078 | 922 | 290,932 | 262,513 |
| 6,001-10,000 | 2,080 | 2,067 | 893,436 | 925,549 | 1,675 | 1,552 | 725,058 | 692,237 | 4,064 | 4,006 | 1,752,588 | 1,817,085 | 1,534 | 1,438 | 663,370 | 647,745 |
| 10,001-10,625 | 297 | 316 | 166,052 | 184,259 | 237 | 207 | 132,252 | 120,963 | 532 | 509 | 299,287 | 298,547 | 200 | 172 | 113,083 | 101,554 |
| 10,626-12,750 | 1,041 | 1,014 | 655,944 | 669,381 | 824 | 787 | 519,724 | 518,775 | 1,865 | 1,735 | 1,187,529 | 1,155,308 | 633 | 599 | 403,565 | 398,905 |
| 12,751-15,000 | 990 | 1,079 | 742,723 | 842,265 | 846 | 804 | 636,132 | 630,661 | 1,847 | 1,751 | 1,395,683 | 1,383,373 | 587 | 597 | 443,563 | 473,709 |
| 15,001-17,000 | 919 | 929 | 792,673 | 837,850 | 677 | 672 | 587,578 | 604,659 | 1,617 | 1,554 | 1,409,238 | 1,418,808 | 521 | 431 | 454,840 | 386,774 |
| 17,001-20,000 | 1,400 | 1,326 | 1,399,072 | 1,382,847 | 1,089 | 1,001 | 1,087,151 | 1,047,336 | 2,332 | 2,277 | 2,346,701 | 2,405,366 | 723 | 621 | 728,547 | 655,238 |
| 20,001-21,250 | 586 | 554 | 646,933 | 643,384 | 464 | 401 | 520,489 | 465,893 | 975 | 927 | 1,091,228 | 1,087,125 | 257 | 251 | 289,451 | 294,939 |
| 21,251-25,000 | 1,810 | 1,789 | 2,258,224 | 2,334,076 | 1,415 | 1,372 | 1,762,018 | 1,787,108 | 2,927 | 2,803 | 3,682,516 | 3,704,305 | 807 | 742 | 1,011,815 | 969,655 |
| 25,001-30,000 | 2,732 | 2,674 | 4,054,502 | 4,144,891 | 1,921 | 1,802 | 2,849,000 | 2,810,155 | 4,008 | 3,851 | 5,990,943 | 6,022,067 | 1,068 | 964 | 1,600,154 | 1,502,665 |
| 30,001-40,000 | 10,895 | 9,944 | 21,001,189 | 20,154,663 | 5,382 | 4,761 | 10,373,777 | 9,495,675 | 8,837 | 8,051 | 16,840,384 | 16,027,005 | 2,033 | 1,876 | 3,865,579 | 3,723,400 |
| 40,001-50,000 | 10,848 | 10,485 | 26,356,626 | 26,524,265 | 9,125 | 8,737 | 22,201,142 | 22,241,614 | 11,466 | 10,468 | 28,135,856 | 26,882,639 | 2,106 | 1,870 | 5,144,120 | 4,738,309 |
| 50,001-60,000 | 11,713 | 11,158 | 34,460,903 | 34,418,289 | 8,248 | 8,104 | 24,442,316 | 25,094,650 | 15,472 | 13,996 | 46,202,926 | 43,717,480 | 2,223 | 1,949 | 6,621,608 | 6,044,114 |
| 60,001-75,000 | 93,949 | 92,312 | 336,847,250 | 350,030,280 | 30,693 | 23,980 | 114,978,417 | 93,542,055 | 27,987 | 25,979 | 102,407,317 | 99,350,495 | 3,469 | 3,176 | 12,630,628 | 12,033,871 |
| 75,001-100,000 | 12,790 | 12,934 | 53,390,232 | 56,622,121 | 67,993 | 72,095 | 289,023,619 | 321,741,844 | 152,585 | 141,042 | 734,811,940 | 713,322,874 | 8,174 | 7,055 | 39,004,368 | 35,116,368 |
| 100,001-120,000 | 99 | 100 | 572,703 | 600,275 | 184 | 154 | 1,060,922 | 914,512 | 106,230 | 101,883 | 621,569,270 | 623,947,004 | 11,271 | 9,972 | 66,883,444 | 61,863,674 |
| 120,001-160,000 | 75 | 75 | 526,258 | 571,499 | 91 | 86 | 646,146 | 655,855 | 42,937 | 43,073 | 291,291,584 | 306,616,038 | 85,247 | 77,695 | 651,315,364 | 621,607,729 |
| 160,001-200,000 | 25 | 27 | 233,925 | 266,721 | 25 | 27 | 246,344 | 265,785 | 358 | 314 | 3,353,472 | 3,114,401 | 34,476 | 33,471 | 313,991,624 | 319,652,769 |
| 200,001 or more | 25 | 26 | 414,443 | 444,728 | 34 | 36 | 575,805 | 565,200 | 278 | 256 | 4,660,247 | 3,951,882 | 656 | 578 | 9,444,982 | 8,373,570 |
| Totals: [D] | - | - | - |  | - | - | - | - |  | - | - | - |  | - | - - | - |
| Totals: FAGI Level | 164,781 | 161,077 | 486,069,094 | 502,288,078 | 140,960 | 136,528 | 472,890,428 | 483,753,986 | 412,501 | 389,803 | 1,869,873,327 | 1,857,679,490 | 167,020 | 154,037 | 1,115,256,044 | 1,079,217,246 |


| 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 [\$] |  |
|  | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 | 2017 | 2016 |
| less than \$1 | 10,031 | 9,397 |  |  | 3,884 | 3,496 |  |  | 5,638 | 4,923 |  |  | 947,259 | 918,296 |  |  |
| 1-2,000 | 5,745 | 5,226 | 266,753 | 259,081 | 2,149 | 1,904 | 96,318 | 92,255 | 2,068 | 1,807 | 103,217 | 92,349 | 233,732 | 237,194 | 9,177,972 | 9,699,849 |
| 2,001- 4,000 | 2,910 | 2,757 | 466,834 | 462,095 | 1,208 | 1,054 | 196,492 | 178,546 | 1,206 | 1,018 | 193,383 | 170,052 | 189,047 | 194,011 | 24,234,005 | 25,889,194 |
| 4,001- $\mathbf{6 , 0 0 0}$ | 1,896 | 1,710 | 512,185 | 482,268 | 832 | 723 | 223,561 | 203,573 | 890 | 726 | 241,466 | 203,907 | 168,358 | 171,320 | 37,572,061 | 40,102,863 |
| 6,001-10,000 | 2,594 | 2,375 | 1,119,654 | 1,074,343 | 1,115 | 1,079 | 480,089 | 487,768 | 1,221 | 1,103 | 528,270 | 496,102 | 299,536 | 303,468 | 113,835,049 | 120,511,539 |
| 10,001-10,625 | 328 | 286 | 184,710 | 167,608 | 148 | 143 | 84,082 | 84,818 | 176 | 134 | 98,666 | 78,305 | 43,478 | 44,334 | 22,034,738 | 23,509,123 |
| 10,626-12,750 | 1,076 | 947 | 686,707 | 634,951 | 325 | 364 | 207,443 | 241,412 | 546 | 458 | 348,100 | 301,215 | 144,702 | 145,740 | 84,082,948 | 88,684,214 |
| 12,751-15,000 | 977 | 881 | 744,420 | 697,852 | 334 | 339 | 254,411 | 268,247 | 446 | 464 | 337,587 | 365,707 | 146,464 | 146,405 | 102,336,735 | 107,077,319 |
| 15,001-17,000 | 762 | 590 | 662,579 | 539,562 | 250 | 240 | 219,143 | 219,226 | 386 | 362 | 338,700 | 329,298 | 121,770 | 123,036 | 99,172,778 | 104,847,363 |
| 17,001-20,000 | 1,023 | 903 | 1,032,191 | 948,830 | 401 | 347 | 406,914 | 367,616 | 529 | 484 | 536,155 | 508,993 | 171,469 | 172,864 | 163,702,356 | 172,196,611 |
| 20,001-21,250 | 337 | 312 | 381,340 | 368,113 | 169 | 136 | 189,251 | 159,413 | 179 | 179 | 202,986 | 210,815 | 67,392 | 66,731 | 72,310,322 | 74,888,002 |
| 21,251-25,000 | 932 | 843 | 1,178,569 | 1,111,107 | 426 | 396 | 539,529 | 520,749 | 525 | 452 | 664,738 | 597,643 | 187,165 | 186,726 | 226,154,336 | 236,000,312 |
| 25,001-30,000 | 1,054 | 959 | 1,586,289 | 1,492,976 | 445 | 383 | 670,922 | 600,669 | 633 | 537 | 953,626 | 846,493 | 220,279 | 219,273 | 318,620,249 | 331,902,563 |
| 30,001-40,000 | 1,859 | 1,723 | 3,533,989 | 3,408,764 | 679 | 600 | 1,288,706 | 1,194,264 | 935 | 837 | 1,787,303 | 1,644,520 | 350,216 | 344,515 | 644,420,937 | 663,028,294 |
| 40,001-50,000 | 1,560 | 1,432 | 3,804,608 | 3,667,506 | 373 | 367 | 910,247 | 938,701 | 691 | 632 | 1,699,815 | 1,620,755 | 261,669 | 253,736 | 621,376,698 | 630,504,840 |
| 50,001-60,000 | 1,450 | 1,319 | 4,351,116 | 4,110,423 | 344 | 323 | 1,029,410 | 1,005,971 | 543 | 469 | 1,635,527 | 1,467,458 | 197,885 | 192,466 | 575,416,991 | 585,620,636 |
| 60,001-75,000 | 1,959 | 1,805 | 7,164,473 | 6,844,988 | 363 | 384 | 1,341,863 | 1,478,922 | 648 | 515 | 2,374,075 | 1,983,677 | 222,717 | 217,840 | 793,456,740 | 812,374,650 |
| 75,001-100,000 | 3,309 | 2,840 | 15,641,558 | 14,112,106 | 452 | 412 | 2,153,976 | 2,047,476 | 729 | 702 | 3,467,301 | 3,467,413 | 246,958 | 237,974 | 1,141,594,325 | 1,150,603,490 |
| 100,001-120,000 | 2,725 | 2,504 | 16,121,316 | 15,448,117 | 288 | 255 | 1,727,316 | 1,589,171 | 445 | 379 | 2,691,768 | 2,380,359 | 121,481 | 115,461 | 712,018,037 | 708,032,612 |
| 120,001-160,000 | 8,091 | 6,985 | 61,754,537 | 55,694,769 | 436 | 389 | 3,277,018 | 3,067,478 | 661 | 611 | 4,993,521 | 4,822,840 | 137,732 | 129,145 | 1,015,206,466 | 994,806,604 |
| 160,001-200,000 | 35,002 | 31,005 | 346,531,340 | 321,105,059 | 281 | 268 | 2,748,308 | 2,758,157 | 425 | 432 | 4,159,633 | 4,404,473 | 70,718 | 65,642 | 672,465,036 | 652,532,402 |
| 200,001 or more | 108,630 | 99,122 | 1,636,912,746 | 1,555,575,236 | 23,927 | 21,267 | 763,656,658 | 708,778,223 | 12,506 | 10,887 | 1,322,221,426 | 1,204,840,500 | 146,256 | 132,335 | 3,746,038,407 | 3,488,548,719 |
| Totals: [D] | - | - | - - | - | - - | - | - - | - | - - | - | - - |  | - | - | - - | - |
| Totals: FAGI Level | 194,250 | 175,921 | 2,104,637,914 | 1,988,205,754 | 38,829 | 34,869 | 781,701,657 | 726,282,655 | 32,026 | 28,111 | 1,349,577,263 | 1,230,832,874 | 4,696,283 | 4,618,512 | 11,195,227,186 | 11,021,361,200 |

[D]Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts. Totals for suppressed values are indicated by italics.
All FAGI and NCTI level totals reflect data in its original class.
Source: 2017 and 2016 individual income tax extracts. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 and 2016 D-400 forms processed within the
DOR dynamic integrated tax system; the extract is a composite database consisting of information reflecting variable audit and edit status 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 Type | Federal Adjusted Gross Income |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Aggregate |  | < \$25,000 |  | \$25,000-\$49,999 |  | \$50,000-\$74,999 |  | \$75,000-\$99,999 |  | \$100,000 or more |  |
|  | Number of Returns |  | Number of Returns | Amount Claimed [\$] | Number of Returns | Amount Claimed $[\$]$ | Number of Returns | Amount <br> Claimed [\$] | Number of Returns | Amount <br> Claimed [\$] | Number of Returns | Amount Claimed [\$] |
| Foreign/Other State Taxes Paid | 204,055 | 438,236,121 | 17,265 | 3,391,975 | 33,351 | 17,664,768 | 28,620 | 24,784,866 | 23,513 | 25,727,379 | 101,306 | 366,667,133 |
| Children | 947,345 | 172,114,921 | 356,782 | 69,071,270 | 324,247 | 59,796,234 | 157,603 | 25,718,765 | 108,487 | 17,489,689 | 226 | 38,963 |
| Historic Rehabilitation [Articles 3D, 3L] | 731 | 14,206,058 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 545 | 12,796,551 |
| Income-producing [Article 3D] | 127 | 2,206,217 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 86 | 2,005,030 |
| Nonincome-producing [Article 3D] | 412 | 3,250,411 | 16 | 38,972 | 20 | 64,675 | 38 | 254,974 | 39 | 205,266 | 299 | 2,686,524 |
| Income-producing [Article 3L] $\ddagger$ | 108 | 7,698,475 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 95 | 7,249,618 |
| Nonincome-producing [Article 3L] $\ddagger$ | 84 | 1,050,955 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 65 | 855,379 |
| Historic Mill Facility Rehabilitation [Article 3H] | 43 | 1,286,164 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | 25 | 1,213,405 |
| Income-producing | 16 | 917,069 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| Nonincome-producing | 27 | 369,095 | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] | [D] |
| Carryforward of Prior Year Tax Credits $\ddagger$ | 2,836 | 19,469,608 | 617 | 1,695,634 | 830 | 1,516,858 | 497 | 1,683,930 | 359 | 1,469,148 | 533 | 13,104,038 |
| Business Incentive and Energy Tax Credits $\dagger$ | 3,749 | 48,480,643 | 117 | 773,366 | 285 | 127,301 | 391 | 357,066 | 384 | 473,608 | 2,572 | 46,749,302 |
| Credits Claimed | - | 693,793,515 | - | 75,252,297 | - | 79,334,982 | - | 52,894,272 | - | 45,742,572 |  | 440,569,392 |
| Credits Not Taken $\dagger \dagger$ | - | 61,611,984 | - | 36,902,013 | - | 2,101,895 | - | 1,993,736 | - | 1,819,935 | - | 18,794,405 |
| Credits Taken | - | 632,181,531 | - | 38,350,284 | - | 77,233,087 | - | 50,900,536 | - | 43,922,637 | - | 421,774,987 |

$\overline{[D]=D i s c l o s u r e . ~ I n f o r m a t i o n ~ f o r ~ t h i s ~ c a t e g o r y ~ h a s ~ b e e n ~ s u p p r e s s e d ~ t o ~ a v o i d ~ d i s c l o s i n g ~ s p e c i f i c ~ t a x p a y e r ~ d e t a i l s ~ i n ~ c a t e g o r i e s ~ w i t h ~ l o w ~ r e t u r n s ~ c o u n t s . ~ A m o u n t s ~ a r e ~ i n c l u d e d ~ i n ~ t o t a l s . ~}$
Source: 2017 individual income tax extract. Tax credit summaries are compiled from personal income tax information extracted from tax year 2017 D-400TC forms processed within the DOR dynamic integrated tax system
during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error. Information in this exhibit may differ from alternative published tax credit information for tax year 2017 due to variable audit and edit status and differences in data extraction dates.
Total figures for the number of returns are not listed because some taxpayers take more than one credit.
\#Article 3L tax credits claimed amounts reflect tax credits reported on form D-400TC (lines 12 and 13) which include carryforward portions of Article 3L tax credits not taken from tax year 2016 .
$\ddagger$ Article $3 L$ income-producing tax credits: $\$ 6,935,235$ of the $\$ 7,698,475$ total credit value claimed on the 2017 form D-400TC was generated on expenses incurred in tax year 2017 .
Article 3L nonincome-producing tax credits: $\$ 890,683$ of the $\$ 1,050,955$ total credit value claimed on the 2017 form D-400TC was generated on expenses incurred in tax year 2017 .
Carryforward of prior year tax credits amounts reflect carryforward portions of credit not take from previous years for tax credit types with allowable carryforward provisions (excludes Article 3 L tax credits). 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.




[^0]:    Reflects US business cycle contraction［December 2007 （IV）to June 2009 （II）］

[^1]:    Source: State Sales and Use Tax Statistics For Fiscal Year series at <www.ncdor.gov/news/reports-and-statistics/state-sales-and-use-tax-reports-fiscal-year>

[^2]:    $\dagger$ † 105-524 provisions (effective July 1, 2016, and applicable to local option sales taxes collected on or after that date and distributed to counties and cities on or after September 1, 2016) distribute additional sales tax revenue for economic development, public education, and community colleges. The purpose of the newly enacted distribution provisions is to address sales tax leakage that results from the different revenue-raising capacity of local option sales taxes in each taxing jurisdiction. For fiscal year 2017-18, a sum of $\$ 91.0$ million of local sales and use taxes was proportionately extracted from the collections to be allocated for distribution under Articles $\mathbf{3 9 , 4 0}$, and 42 pursuant to [§ 105-524(b)] and redistributed according to statutory adjustment factors pursuant to [§ 105-524(c)].

[^3]:    a Includes $\$ 19,551,097.17$ paid to the School Capital Fund Commission for Buncombe County in accordance with Chapter 534 of the 1983 Session Laws.
    b Excludes the following amount for $\mathbf{1 / 2 \%}$ Local Government Public Transportation Sales Tax: Durham County, $\mathbf{\$ 2 8 , 6 6 3 , 2 6 6 . 7 3}$.
     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).

[^4]:    $\dagger$ Source: IRS Statistics of Income Division. Individual Master File System for various tax years.

[^5]:    Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

[^6]:    Surce: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

[^7]:    Number of Returns Fi
    udit and edit status that 1 .

[^8]:    Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated

[^9]:    
    Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dyna
    tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.

[^10]:    Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017
    Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D

[^11]:    Resident returns=returns filed by individuals who reportedly maintained permanent residence in North Carolina for the entire calendar (tax) year 2017

[^12]:    Part-Year Resident=Returns filed by individuals who reportedly maintained permanent residence in North Carolina for a portion of calendar (tax) year 2017
    Source: 2017 individual income tax extract. Statistical summaries are compiled from personal income tax information extracted from tax year 2017 D-400, D-400 Sch S, and D-400TC forms processed within the DOR dynamic integrated
    Source: 2017 individual income tax extract. Statistical summaries are compired from personal income tax information extracted from tax year 2017 D-40, D-4 ind
    tax system during 2018; the extract is a composite database consisting of information reflecting variable audit and edit status that is subject to and may include inconsistencies resultant of taxpayer and/or processing error.
    $\dagger$ Net Tax=Computed net tax liability (after application of tax credits) plus consumer use tax liability
    
     beginning on or after January 1, 2019.
    $\dagger \dagger$ 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 2017 vary according to filing status: $\mathrm{S}=\$ 8,750 ; \mathrm{MFJ} / \mathbf{S S}=\$ 17,500 ; \mathrm{MFS}=\$ 8,750 ;$ and $\mathrm{HH}=\$ 14,000$.
    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 ite
    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 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.
    The $\mathbf{2 0 , 6 6 8}$ count of TY2017 part-year resident returns claiming itemized deductions includes $\mathbf{1 , 6 5 0}$ returns that reported a value of $\$ 0$ on the line designated for the $\mathbf{N}$.C. standard/N.C. itemized deduction: such returns include returns for which the taxpayer is ineligible to claim the standard deduction.
    $\dagger$ Effective tax rate for
    Effective tax rate for FAGI basis=Net Tax as a \% of Federal Adjusted Gross Income
    
    [D]=Disclosure. Summary information for this category has been suppressed to avoid disclosing specific taxpayer details in categories with low return counts.

[^13]:    Source: 2017 and 2016 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 information reflecting variable audit and edit status 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 (tax) 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 (tax) year, but who filed the $D-400$ form using a North Carolina address. Out-of-state category also includes returns for which county designation is indeterminable.

