# TABLE 36A. STATE SALES AND USE TAX: GROSS COLLECTIONS BY COUNTY [§ 105 ARTICLE 5.]

	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010 <sup>R</sup>
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Alamance	39,703,161	41,670,225	41,801,102	42,379,029	40,399,184	41,204,230	42,851,289	43,113,554	47,674,208	49,839,371	53,784,938	59,966,191	62,161,638	63,345,711	72,468,772
Alexander	3,982,364	4,056,521	4,301,172	4,140,339	3,613,664	3,724,722	3,972,134	4,392,940	4,654,719	4,918,836	4,947,818	5,263,218	4,647,721	4,569,335	6,894,419
Alleghany	1,806,481	1,851,788	1,978,626	2,009,311	1,814,785	1,762,313	1,738,109	1,903,682	2,196,145	2,467,351	2,818,043	3,055,775	3,117,986	2,677,284	3,065,480
Anson	3,478,068	3,587,843	3,605,119	3,297,925	2,961,589	3,097,028	3,428,042	3,628,768	3,829,553	3,911,263	4,272,770	4,361,342	4,190,869	4,234,503	
Ashe	4,090,354	4,304,540	4,436,031	4,367,017	4,153,309	3,915,315	4,770,694	5,466,310	6,043,598	6,194,880	6,455,118	7,426,760	7,447,294	7,233,071	9,089,088
Avery	4,779,615	5,169,319	5,410,836	5,182,787	5,163,760	5,215,752	5,482,128	5,748,743	5,898,377	6,211,723	6,783,570	7,700,180	7,697,047	6,839,914	
Beaufort	11,482,598	11,787,093	12,000,013	11,871,969	11,736,779	11,486,690	11,753,177	12,063,787	13,306,582	15,126,932	15,075,070	15,678,215	15,585,107	15,532,098	
Bertie	1,495,663	1,432,380	1,405,585	1,238,264	1,076,098	1,062,234	1,094,872	1,276,156	1,424,528	1,585,022	2,228,604	1,620,475	1,572,678	1,628,483	/ /
Bladen	5,183,348	5,200,053	5,067,974	4,991,527	4,515,778	5,115,733	5,103,377	5,527,333	5,851,075	5,911,341	5,774,057	5,572,058	4,903,688	5,166,216	/ /
Brunswick	19,543,715	20,544,897	22,082,163	22,704,346	22,318,882	23,540,051	25,526,250	27,996,443	30,927,995	34,178,492	38,045,896	41,768,694	40,485,487	39,937,385	49,671,793
Buncombe	82,725,822	84,635,277	87,940,932	89,297,916	87,982,500	91,079,187	97,493,614	102,460,499	109,834,690	121,085,757	131,751,653	147,013,762	140,356,609	132,558,499	/ /
Burke	16,516,238	16,684,537	17,057,068	16,765,459	15,750,752	15,780,405	15,964,975	16,355,242	18,038,723	18,061,822	18,568,802	19,194,061	19,252,245	18,728,568	
Cabarrus	31,928,166	33,814,645	36,602,893	38,550,031	44,181,055	48,327,221	52,244,720	56,684,659	62,867,083	70,415,422	75,760,267	82,429,237	79,303,175	80,607,883	/ /
Caldwell	14,487,687	15,336,472	15,194,038	15,175,680	14,229,013	14,151,451	15,090,469	15,545,490	16,756,871	16,953,614	17,751,700	18,866,701	19,010,237	19,343,683	
Camden	443,662	510,198	526,047	551,040	551,440	648,733	727,961	954,041	964,070	1,048,156	1,642,522	1,589,862	1,626,294	1,432,573	
Carteret	21,736,607	23,018,819	23,350,362	23,531,976	22,822,214	22,757,622	24,546,469	27,150,974	30,095,622	32,223,010	35,312,631	36,844,840	35,099,441	35,025,734	/ /
Caswell	1,260,440	1,365,936	1,290,852	1,323,162	1,147,151	1,248,282	1,167,984	1,182,758	1,315,596	1,425,147	1,360,696	1,366,127	1,315,052	1,331,018	2,321,666
Catawba	52,796,191	55,810,396	57,676,430	58,997,515	57,798,291	58,680,200	60,720,961	62,550,222	66,848,024	70,309,771	74,419,881	80,665,656	78,299,634	72,811,513	
Chatham	7,040,929	7,349,866	7,405,508	7,487,711	6,984,177	7,651,231	8,323,832	8,915,939	9,767,275	10,258,771	10,476,762	13,214,818	13,161,025	12,719,286	
Cherokee	6,869,604	7,443,461	7,260,296	7,469,351	7,067,324	7,391,568	8,293,842	9,053,375	9,532,861	10,454,405	11,799,664	12,738,293	10,951,943 3,368,527	10,748,314	
Chowan	2,824,208	2,843,732	2,890,725	2,639,603	2,430,811	2,466,611	2,557,887	2,636,953	3,070,848	3,061,263	3,403,699	3,704,208	- ) )-	3,120,013	,,
Clay Cleveland	1,133,886 23,989,022	1,313,045 24,430,546	1,239,921 25,706,533	1,357,965 24,488,436	1,348,413 23,948,191	1,372,940 21,621,777	1,677,321 22,429,817	1,759,998 23,738,896	2,057,875 24,879,782	2,393,731 26,128,463	2,551,593 27,139,116	2,378,388 28,211,170	2,305,630 27,626,117	2,120,799 28,804,533	/ /
Columbus	11,861,250	12,113,952	25,700,533 11,787,860	11,733,123	10,709,613	10,553,568	10,606,780	11,187,938	12,144,825	13,130,144	13,473,944	13,909,232	13,144,705	13,535,574	/ /
Craven	21,255,863	22,777,359	23,019,365	22,772,723	21,986,552	21,893,199	23,142,495	25,218,873	28,308,173	30,400,224	33,348,067	34,511,064	32,646,845	35,637,218	/ /
Cumberland	82,401,354	84,249,409	83,239,487	83,892,165	79,470,186	77,776,339	83,372,879	89,639,324	100,333,290	107,698,387	111,929,177	119,805,925	116,874,071	125,336,722	
Currituck	3,999,895	4,387,528	5,150,893	5,459,002	5,650,779	6,171,203	6,642,809	8,075,613	9,007,335	9,352,254	10,299,573	10,042,159	9,910,026	9,908,895	15,813,782
Dare	23,743,656	24,921,683	27,437,915	29,382,600	29,664,994	32,677,567	37,945,114	43,704,716	46,954,220	49,883,302	51,604,582	52,824,658	50,609,715	50,866,855	52,554,877
Davidson	27,468,666	28,180,024	29,772,511	30,251,359	28,545,299	28,685,970	29,046,976	29,643,661	34,098,174	36,290,045	38,184,094	40,495,470	38,524,918	37,863,062	/ /
Davie	4,973,800	5,335,646	5,378,784	5,632,550	5,756,967	6,428,782	6,186,245	5,908,843	6,305,551	6,929,534	8,069,983	9,160,910	8,832,067	9,145,567	11,147,143
Duplin	7,695,595	8,410,877	8,148,360	7,695,543	7,260,513	7,098,051	7,306,484	7,847,434	8,595,800	9,456,290	10,304,947	10,387,751	9,974,983	10,754,083	14,267,834
Durham	102,502,918	103,773,361	114,648,392	123,727,438	126,850,945	129,528,113	134,665,639	142,006,766	148,458,989	158,512,266	164,700,048	166,292,584	158,239,661	160,546,492	, . ,
Edgecombe	9,818,791	10,332,618	10,150,367	9,741,099	9,543,211	9,443,682	9,285,922	10,202,595	10,835,148	11,161,356	11,220,847	12,205,126	12,414,798	12,798,331	14,806,990
Forsyth	126,526,894	130,122,916	132,825,932	133,854,032	131,031,810	130,968,761	138,619,696	148,626,462	159,563,570	170,452,379	178,645,637	183,934,999	180,708,232	169,183,612	
Franklin	5,375,097	5,731,179	6,017,980	6,685,591	6,786,965	6,958,283	7,528,458	7,785,915	9,444,692	10,821,064	12,942,325	13,740,776	12,385,607	11,400,686	12,566,613
Gaston	49,050,712	48,018,956	48,950,121	49,603,554	46,662,629	45,854,763	49,641,428	53,086,910	56,133,355	59,537,286	59,261,914	65,186,665	62,889,322	62,094,275	76,408,539
Gates	820,159	791,925	764,493	661,215	531,303	483,219	485,133	483,078	580,021	657,759	662,141	619,181	648,341	686,390	1,197,645
Graham	1,221,266	1,193,707	1,150,550	1,081,208	990,159	999,479	1,204,821	1,135,565	1,419,092	1,489,138	1,707,628	1,895,611	1,847,337	1,700,467	2,235,352
Granville	6,472,477	7,382,747	7,131,836	7,067,929	6,509,880	6,602,265	6,987,315	7,437,775	8,532,624	8,829,668	9,580,449	9,465,795	8,686,735	9,146,481	12,436,440
Greene	1,701,091	1,787,353	1,510,360	1,389,910	1,230,519	1,286,654	1,238,991	1,327,502	1,503,325	1,670,156	1,697,675	1,872,550	1,732,044	1,693,999	2,549,839
Guilford	188,881,200	190,550,183	205,417,122	211,978,535	208,333,965	212,493,341	207,661,811	213,778,522	224,834,502	243,593,275	248,258,970	262,090,539	259,181,335	247,202,241	268,141,163
Halifax	13,140,404	13,199,823	13,451,332	13,042,954	12,074,530	11,459,943	11,612,143	11,971,610	12,990,322	14,376,930	14,589,787	15,491,974	14,269,835	15,117,952	19,354,892
Harnett	14,203,125	15,162,616	14,754,872	14,680,731	13,739,478	13,916,954	14,609,827	15,082,369	17,132,938	19,214,730	20,304,103	21,866,151	20,595,416	20,766,478	27,066,668
Haywood	15,976,027	15,766,383	16,101,683	16,354,794	15,099,995	15,425,741	16,824,158	17,677,346	19,293,490	19,704,660	21,790,640	23,662,241	23,474,442	21,663,242	27,483,338
Henderson	21,083,185	22,474,566	24,095,351	23,502,369	23,399,611	24,755,491	26,349,321	29,974,353	32,961,616	34,578,055	35,024,030	37,629,713	36,089,622	34,421,875	41,007,386
Hertford	7,102,731	6,618,495	6,626,375	6,659,384	7,993,990	6,922,472	6,419,938	6,822,671	7,457,076	8,057,391	8,105,782	7,695,132	6,551,877	6,980,336	/ /
Hoke	2,356,506	2,327,228	2,387,620	2,275,913	1,976,185	1,975,678	2,061,909	2,394,172	2,632,568	3,060,791	3,498,032	3,177,790	2,989,478	3,095,954	
Hyde	1,057,980	1,114,761	1,244,503	1,314,489	1,298,287	1,468,889	1,629,930	1,775,561	1,727,383	1,747,433	1,819,018	1,928,231	2,127,210	1,936,571	2,532,015
Iredell	33,552,100	34,986,047	36,178,817	37,608,739	37,989,864	39,328,398	42,581,327	48,281,263	56,036,333	62,940,860	70,339,950	75,303,613	72,209,142	67,277,594	, ,
Jackson	6,784,815	7,965,508	8,338,656	8,430,125	8,400,887	8,807,869	9,518,915	10,184,758	10,613,370	11,634,418	12,300,968	14,798,582	14,210,280	13,605,381	17,040,247

TABLE 36A. - Continued

TABLE 36A Continued															
	1995-1996	1996-1997	1997-1998	1998-1999	1999-2000	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010 <sup>R</sup>
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston	24,236,125	26,202,150	27,510,696	28,783,288	28,909,669	29,218,231	30,626,239	33,353,503	39,647,625	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544
Jones	822,188	754,757	728,612	734,054	752,784	823,066	933,871	983,573	1,132,321	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979
Lee	16,136,132	17,286,772	17,188,410	17,521,259	16,497,926	16,965,841	17,309,823	18,106,365	20,527,293	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853
Lenoir	20,406,251	20,521,685	19,981,352	18,563,359	18,624,318	18,264,943	19,547,818	18,944,086	20,374,283	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344
Lincoln	11,605,415	12,031,067	12,632,312	12,887,537	12,866,673	13,009,623	13,579,074	13,907,264	15,605,777	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278
Macon	10,012,445	10,299,753	10,921,206	11,414,654	11,828,401	11,983,452	12,719,107	13,769,368	14,949,125	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044
										, ,					<i>' '</i>
Madison Martin	1,569,659 6,510,921	1,608,610 6,866,055	1,538,899 6,400,078	1,480,432 6,106,715	1,387,493 6,209,139	1,455,172 6,112,454	1,629,545 6,080,156	1,815,466 5,094,930	1,756,165 5,564,147	1,861,746 5,230,874	2,215,281 5,543,127	2,420,997 5,969,255	2,385,887 6,498,243	2,432,855 7,276,027	3,718,906 9,329,528
		, ,				, ,				, ,					· · · · ·
McDowell	7,194,482 334,385,257	7,422,702	7,495,175 394,334,301	7,494,046	6,733,363	6,526,180	6,883,621 429,122,707	7,022,758	7,673,276		9,525,260 589,695,934	10,378,314	10,362,129 605,275,800	10,429,398	12,967,091
Mecklenburg	, , , , , , ,	364,742,363 3,409,947		414,171,016	414,633,489	426,612,617		446,072,492 4,532,362	485,044,121	525,641,824		617,168,389	, . , . ,	550,288,760	707,544,808
Mitchell	3,195,304	, ,	3,422,818	3,188,003	3,389,248	4,019,965	4,291,850		4,721,989	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688
Montgomery	3,997,155	4,108,273	3,933,848	4,096,092	3,805,140	4,451,429	4,745,257	4,661,636		5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249
Moore	20,973,912	22,458,282	23,872,608	24,891,857	24,491,429	23,737,112	24,622,985	26,399,180	28,476,678	30,862,831	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852
Nash	31,383,993	33,251,960	34,442,976	34,396,820	33,836,481	32,187,495	31,745,848	31,969,049	34,479,368	/ /	37,558,669	39,182,189	37,522,086	36,085,093	46,208,584
New Hanover	70,798,317	76,517,987	79,590,728	81,014,802	81,710,990	83,902,134	89,116,589	94,445,519	103,311,575	113,003,201	125,604,624	131,080,941	121,873,067	113,430,216	138,519,908
Northampton	1,365,964	1,409,320	1,322,852	1,337,870	1,274,590	1,316,386	1,335,522	1,248,391	1,469,846	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994
Onslow	28,248,124	31,306,089	30,664,735	29,825,625	28,813,427	29,397,626	32,202,691	35,915,995	43,126,683	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342	80,342,087
Orange	27,298,403	27,573,382	29,513,268	30,954,073	30,449,728	32,470,866	33,626,600	35,559,023	38,380,388	37,951,487	40,822,603	41,765,632	41,536,604	41,048,034	52,498,270
Pamlico	1,503,196	1,706,651	1,759,890	1,640,429	1,400,409	1,411,100	1,499,343	1,600,076	1,751,080	1,967,729	2,342,694	2,228,482	2,610,161	2,785,640	3,185,680
Pasquotank	10,738,614	11,425,137	12,048,059	11,839,229	11,284,449	11,520,821	12,007,780	12,729,338	14,878,228	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971
Pender	4,769,016	5,275,134	5,434,316	5,187,946	4,810,352	4,915,190	5,210,972	6,055,103	7,085,885	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920
Perquimans	1,128,623	1,192,682	1,101,539	978,959	811,303	858,120	911,339	1,169,221	1,347,568	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504
Person	6,851,430	7,220,092	7,350,038	7,258,219	6,843,084	7,198,412	7,814,952	8,575,502	9,123,761	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224
Pitt	39,433,511	43,377,781	47,086,813	48,168,240	46,792,905	45,051,401	46,179,268	52,299,055	58,290,202	60,252,886	60,601,612	64,532,706	63,749,627	61,800,087	87,659,155
Polk	2,296,410	2,342,284	2,265,084	2,325,302	2,083,010	2,180,179	2,361,569	2,403,942	2,566,781	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637
Randolph	23,552,820	24,072,494	24,724,205	24,540,481	24,236,085	25,606,593	26,016,801	26,888,149	29,249,755	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266
Richmond	10,012,274	10,153,954	10,367,373	10,066,496	9,424,182	9,474,692	9,660,099	9,697,289	10,122,009	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467
Robeson	23,032,787	23,244,591	23,515,859	22,674,274	21,336,203	21,738,884	23,023,895	24,248,596	25,868,397	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251
Rockingham	17,385,338	17,471,827	17,792,521	18,074,126	16,276,858	15,646,790	16,138,568	16,107,643	16,949,735	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866
Rowan	26,504,896	27,552,637	28,935,280	29,567,243	28,365,865	27,955,490	29,139,751	29,765,968	29,696,048	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701
Rutherford	13,534,103	13,693,182	13,912,113	13,486,376	12,874,937	13,378,701	13,443,008	14,278,502	15,396,159	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621
Sampson	10,211,757	10,721,547	11,046,248	11,011,877	10,921,102	10,658,472	10,923,181	11,079,726	12,557,480	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	17,825,671
Scotland	9,901,548	10,119,702	10,075,669	9,670,139	8,608,053	8,378,770	8,515,523	9,082,682	9,963,112	10,617,590	10,799,784	10,977,329	10,408,995	10,795,475	13,103,546
Stanly	14,106,418	15,122,972	15,354,159	16,012,796	15,194,385	15,213,140	15,798,876	16,447,987	16,400,963	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562
Stokes	4,389,715	4,540,524	4,429,305	4,335,968	4,063,569	4,026,189	4,404,365	4,870,448	5,518,516	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251
Surry	20,595,890	21,738,335	22,727,772	22,429,570	21,174,006	21,914,107	21,314,483	21,830,370	24,119,999	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056
Swain	2,033,989	2,025,580	2,032,881	2,076,281	1,863,674	1,854,528	2,008,920	2,154,258		2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865
Transylvania	6,787,982	7,072,568	7,214,947	7,404,081	7,249,995	6,973,556	7,241,884	7,882,163	8,484,335	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416
Tyrrell	449,551	439,733	438,165	444,562	379,997	350,750	418,522	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849
Union	26,808,041	28,901,311	29,984,878	31,794,103	31,683,226	33,262,769	33,316,474	33,487,688	36,811,120	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707
Vance	11,184,304	11,444,714	11,846,318	12,133,513	11,069,002	11,365,127	12,042,195	12,473,273	13,096,800	13,453,676	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010
Wake	258,563,816	279,668,250	294,957,062	312,276,720	315,537,062	323,975,565	322,094,729	347,250,844	397,864,441	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000
Warren	1,620,466	1,705,265	1,782,188	1,699,365	1,561,798	1,601,709	1,703,199	1,731,845	1,818,854	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580
Washington	2,198,322	2,176,117	1,984,416	1,819,952	1,645,506	1,717,094	1,820,256	1,904,453	2,064,006	2,092,805	2,109,046	2,112,961	2,138,204	2,389,071	3,446,766
Watauga	16,309,669	17,180,843	18,520,289	19,506,687	19,851,084	20,227,598	21,131,817	22,676,783	24,233,215	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826
Wayne	30,554,322	31,998,951	31,648,206	31,406,886	30,736,784	30,203,751	31,711,271	32,687,577	36,551,759	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	
Wilkes	14,570,692	14,476,146	15,287,495	15,875,960	15,742,939	15,373,187	15,793,264	16,725,911	17,806,059	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706	22,107,115
Wilson	21,567,931	22,588,984	24,361,944	23,710,748	23,359,652	23,732,039	24,163,984	24,961,260		25,972,110	28,129,923	32,753,824	33,376,546	31,341,622	39,970,045
Yadkin	4,821,903		5,376,525				5,448,195				6,064,344	6,981,737	6,971,528		
Yancey	2,949,171	3,085,010	3,188,701	3,214,313	2,958,681	2,928,685	3,151,085	2,988,421			4,706,965	5,193,689		4,805,474	
Unallocated	341,512,355											645,345,242			
Statewide totals		2,926,759,358	3,061,601,639			3,282,011,366	3,465,390,202			4,181,553,726	4,560,585,848		4,602,954,562		5,025,229,028
Utility services.		338,718,853	, ,	366,961,469	375,669,973	, ,	502,420,816				763,745,628	855,902,217	916,293,711		1,017,975,473
8% hwy use tax		32,388,443	31,112,642	, ,	31,320,520		26,196,182					49,250,929			
Other use tax	386,184	482,370	615,635		686,081	632,653	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
	3,111,625,603					3,690,738,438	3,994,007,200	4,291,189,572	4,622,805,361	4,894,933,722	5,374,153,110	5,505,595,819	5,572,264,667	5,326,508,270	6,087,041,393
n/a not applical	ble	Detail may no	t add to totals	due to roundin	ıg.										

Revised in accordance with N.C. Department of Revenue, Policy Analysis and Statistics Division. Table 3. State Sales And Use Tax: Gross Collections And Taxable Sales By County Summary For Fiscal Year 2009-2010, September 28, 2011 release.

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

Changes in general sales tax rate: Effective October 16, 2001, the rate increased from 4% to 4.5%; effective December 1, 2006, the rate decreased to 4.25%; effective October 1, 2008, the rate increased to 4.5%; effective September 1, 2009, the rate increased from 4.5% to 5.5%; effective October 1, 2009, the rate increased to 5.75%.

Other use tax category: Amounts shown for 1995-96 through 2000-01 reflect use taxes generated from sales of manufactured homes; effective for 2001-02, use taxes generated from manufactured home transactions are included within the attributable county of collection.

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

Effective <u>January 1, 1997</u>, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%. Effective <u>July 1, 1998</u>, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. Effective <u>May 1, 1999</u>, the 2% State rate applicable to food purchased for home consumption was repealed. Effective <u>July 1, 2003</u>, 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 <u>January 1, 2004</u>, 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 <u>January 1, 2004</u>, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxable and local rates under § 105-164.13(50).] Effective <u>October 1, 2005</u>, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective <u>October 1, 2007</u>, bakery thrift store sales of bread, rolls, and buns became exempt from the State sales tax. Effective <u>January 1, 2009</u>, bakery items sold without eating utensils by an artisan bakery were exempted from the State sales tax.

#### Utility services group:

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%. Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax. Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use tax and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services. Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and spirituous liquor increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of tax and local rates; effective December 1, 2006, the combined general rate of tax and local rates; effective December 1, 2006, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments; effective September 1, 2009, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments; effective Septe

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

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

#### Unallocated:

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

