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

[§ 105 ARTICLE 5.]
[Beginning with fiscal year 2009-2010, county collection amounts are calculations of State taxes, as allocated to counties by gross collections of local taxes subject to the general State sales and use tax rate plus

any tax collections generated from preferential State sales and use tax rates that are sourced to a specific county.]

County   [S]	503
	[\$]
Alamance 42,851,289 43,113,554 47,674,208 49,839,371 53,784,938 59,966,191 62,161,638 63,345,711 72,468,772 87,130,259 80,129,204 79,297,311 86,702,084 95,257	50 104,182,594
Alexander 3,972,134 4,392,940 4,654,719 4,918,836 4,947,818 5,263,218 4,647,721 4,569,335 6,894,419 7,914,559 7,328,458 7,213,980 7,241,734 7,62	10 8,242,513
Alleghany 1,738,109 1,903,682 2,196,145 2,467,351 2,818,043 3,055,775 3,117,986 2,677,284 3,065,480 3,606,691 3,034,972 2,796,068 2,936,061 3,127,128,129,129,129,129,129,129,129,129,129,129	45 3,207,631
Anson	6,446,240
Ashe	
Avery	
Beaufort 11,753,177   12,063,787   13,306,582   15,126,932   15,075,070   15,678,215   15,585,107   15,532,098   19,498,406   21,267,497   19,527,422   18,182,982   17,723,570   20,583	64 20,671,918
Bertie	29 3,865,378
Bladen	
Brunswick 25,526,250 27,996,443 30,927,995 34,178,492 38,045,896 41,768,694 40,485,487 39,937,385 49,671,793 57,091,079 51,627,554 53,969,058 58,108,909 64,000	
Buncombe 97,493,614 102,460,499 109,834,690 121,085,757 131,751,653 147,013,762 140,356,609 132,558,499 156,991,513 180,256,585 160,858,195 173,771,437 181,363,146 205,447	/ /
Burke	
Cabarrus 52,244,720 56,684,659 62,867,083 70,415,422 75,760,267 82,429,237 79,303,175 80,607,883 107,152,835 118,663,086 111,461,667 116,383,791 123,405,145 135,31;	/ /
Caldwell 15,090,469 15,545,490 16,756,871 16,953,614 17,751,700 18,866,701 19,010,237 19,343,683 23,232,995 25,766,702 23,455,504 22,348,659 23,547,909 26,680	
Camden 727,961 954,041 964,070 1,048,156 1,642,522 1,589,862 1,626,294 1,432,573 2,439,702 3,003,630 2,456,555 2,378,786 2,302,563 2,276	
Carteret 24,546,469 27,150,974 30,095,622 32,223,010 35,312,631 36,844,840 35,099,441 35,025,734 42,015,384 46,625,761 42,272,414 40,830,995 43,200,872 46,533	, ,
Caswell	, ,
Catawba 60,720,961 62,550,222 66,848,024 70,309,771 74,419,881 80,665,656 78,299,634 72,811,513 88,351,941 98,533,897 85,176,034 82,998,286 85,866,680 93,175	/ /
Chatham 8,323,832 8,915,939 9,767,275 10,258,771 10,476,762 13,214,818 13,161,025 12,719,286 18,218,305 20,950,706 18,265,836 18,774,696 20,234,969 22,74	
Cherokee 8,293,842 9,053,375 9,532,861 10,454,405 11,799,664 12,738,293 10,951,943 10,748,314 11,325,000 12,403,493 10,692,840 10,294,061 10,522,166 11,533	
Chowan	/ /
Clay	
Cleveland 22,429,817 23,738,896 24,879,782 26,128,463 27,139,116 28,211,170 27,626,117 28,804,533 31,289,268 37,479,296 34,227,482 33,827,465 33,444,389 38,183	
Columbus 10,606,780 11,187,938 12,144,825 13,130,144 13,473,944 13,909,232 13,144,705 13,535,574 16,154,807 17,837,238 15,369,103 15,806,065 16,058,966 16,22	
Craven 23,142,495 25,218,873 28,308,173 30,400,224 33,348,067 34,511,064 32,646,845 35,637,218 44,659,260 47,030,427 43,067,062 40,937,067 40,796,555 43,699	
Cumberland 83,372,879 89,639,324 100,333,290 107,698,387 111,929,177 119,805,925 116,874,071 125,336,722 172,926,317 194,690,682 171,394,977 169,552,847 167,238,011 176,103	
Currituck 6,642,809 8,075,613 9,007,335 9,352,254 10,299,573 10,042,159 9,910,026 9,908,895 15,813,782 19,180,930 18,508,365 18,862,555 19,091,309 19,80° Dare	/ /
	/ /
Davidson	
Duplin	
Durham	
Edgecombe 9,285,922 10,202,595 10,835,148 11,161,356 11,220,847 12,205,126 12,414,798 12,798,331 14,806,990 17,170,224 15,675,310 14,113,322 15,183,082 15,286	/ /
Forsyth	
Franklin	
Gaston 49,641,428 53,086,910 56,133,355 59,537,286 59,261,914 65,186,665 62,889,322 62,094,275 76,408,539 85,424,289 78,961,861 75,622,149 78,014,281 85,624	
Gates	
Graham 1,204,821 1,135,565 1,419,092 1,489,138 1,707,628 1,895,611 1,847,337 1,700,467 2,235,352 2,503,881 2,369,748 2,501,629 2,441,464 2,47	
Granville 6,987,315 7,437,775 8,532,624 8,829,668 9,580,449 9,465,795 8,686,735 9,146,481 12,436,440 13,564,336 12,068,434 12,272,074 12,913,704 14,520	/ /
Greene	/ /
Guilford 207,661,811 213,778,522 224,834,502 243,593,275 248,258,970 262,090,539 259,181,335 247,202,241 268,141,163 308,198,372 273,902,247 268,772,321 279,643,841 307,225	
Halifax	64 21,892,455
Harnett	/ /
Haywood 16,824,158 17,677,346 19,293,490 19,704,660 21,790,640 23,662,241 23,474,442 21,663,242 27,483,338 29,879,599 26,321,784 26,887,770 27,152,454 30,180	26 31,895,038
Henderson 26,349,321 29,974,353 32,961,616 34,578,055 35,024,030 37,629,713 36,089,622 34,421,875 41,007,386 45,507,802 39,196,946 42,236,310 43,290,072 47,275	01 52,473,471
Hertford 6,419,938 6,822,671 7,457,076 8,057,391 8,105,782 7,695,132 6,551,877 6,980,336 8,359,522 10,144,126 9,487,602 9,211,660 9,512,154 9,78	91 9,887,453
$\textbf{Hoke} \hspace*{-0.00cm} 2,061,909 \hspace*{-0.00cm} 2,394,172 \hspace*{-0.00cm} 2,632,568 \hspace*{-0.00cm} 3,060,791 \hspace*{-0.00cm} 3,498,032 \hspace*{-0.00cm} 3,177,790 \hspace*{-0.00cm} 2,989,478 \hspace*{-0.00cm} 3,095,954 \hspace*{-0.00cm} 5,935,241 \hspace*{-0.00cm} 7,830,020 \hspace*{-0.00cm} 6,692,677 \hspace*{-0.00cm} 7,778,503 \hspace*{-0.00cm} 7,695,135 \hspace*{-0.00cm} 7,980,135 \hspace*{-0.00cm} 7,980,135$	18 8,382,562
Hyde	09 2,828,831
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	14 100,025,939
Jackson	26 20,397,869

TABLE 36A. - Continued

							TABLE								
	2001-2002†	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston	30,626,239	33,353,503	39,647,625	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544	66,545,921	59,402,423	60,488,846	63,095,637	68,991,093	73,555,615
Jones	933,871	983,573	1,132,321	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979	1,668,118	1,586,495	1,362,937	1,402,439	1,370,014	1,413,005
Lee	17,309,823	18,106,365	20,527,293	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853	31,789,057	29,149,124	28,419,972	28,319,034	29,978,214	33,076,429
Lenoir	19,547,818	18,944,086	20,374,283	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941	22,981,715	22,945,276	24,103,856
Lincoln	13,579,074	13,907,264	15,605,777	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290	27,873,756	30,204,280
Macon	12,719,107	13,769,368	14,949,125	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044	20,248,726	17,780,370	18,186,261	18,699,861	19,999,834	21,221,372
Madison	1,629,545	1,815,466	1,756,165	1,861,746	2,215,281	2,420,997	2,385,887	2,432,855	3,718,906	4,104,297	3,673,912	3,769,894	3,841,138	4,081,372	4,577,223
Martin	6,080,156	5,094,930	5,564,147	5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005	8,726,181	8,723,395	8,970,941	9,014,834
McDowell	6,883,621	7,022,758	7,673,276	8,908,371	9,525,260	10,378,314	10,362,129	10,429,398	12,967,091	14,335,986	13,686,522	12,942,460	13,907,113	14,610,500	15,188,101
Mecklenburg	429,122,707	446,072,492	485,044,121	525,641,824	589,695,934	617,168,389	605,275,800	550,288,760	707,544,808	789,192,453	721,621,322	743,280,463	783,023,737	871,559,286	935,879,686
Mitchell	4,291,850	4,532,362	4,721,989	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688	7,048,236	6,334,977	5,840,193	6,057,546	6,075,045	6,198,124
Montgomery	4,745,257	4,661,636	5,034,247	5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249	6,837,565	6,057,732	6,380,488	6,552,013	7,189,036	7,749,842
Moore	24,622,985	26,399,180	28,476,678	30,862,831	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852	51,431,463	44,999,713	45,381,145	47,768,139	51,235,579	54,213,173
Nash	31,745,848	31,969,049	34,479,368	35,080,109	37,558,669	39,182,189	37,522,086	36,085,093	46,208,584	49,904,643	43,822,370	41,621,626	41,772,877	43,951,352	47,129,856
New Hanover	89,116,589	94,445,519	103,311,575	113,003,201	125,604,624	131,080,941	121,873,067	113,430,216	138,519,908	164,092,581	153,562,657	155,186,654	161,173,285	178,907,360	192,126,730
		1,248,391		1,380,579		1,650,077		1,579,325			3,173,697		3,495,064		4,384,107
Northampton	1,335,522	/ /	1,469,846	, ,	1,718,317	, ,	1,652,055	/ /	3,106,994	3,570,322		3,775,487	, ,	3,669,086	, ,
Onslow	32,202,691	35,915,995	43,126,683	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239	89,392,491	89,864,358
Orange	33,626,600	35,559,023	38,380,388	37,951,487	40,822,603	41,765,632	41,536,604	41,048,034	52,498,270	58,800,994	51,537,066	56,136,378	67,839,572	70,465,534	74,763,224
Pamlico	1,499,343	1,600,076	1,751,080	1,967,729	2,342,694	2,228,482	2,610,161	2,785,640	3,185,680	3,909,809	3,164,229	3,105,126	3,310,366	3,623,939	3,848,335
Pasquotank	12,007,780	12,729,338	14,878,228	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638	19,293,923	21,571,602
Pender	5,210,972	6,055,103	7,085,885	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582	14,937,353	17,138,422	19,248,852
Perquimans	911,339	1,169,221	1,347,568	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504	2,383,814	2,063,349	2,238,662	2,414,230	2,553,004	2,901,530
Person	7,814,952	8,575,502	9,123,761	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224	13,926,639	12,841,580	12,127,854	12,846,891	13,441,779	14,103,846
Pitt	46,179,268	52,299,055	58,290,202	60,252,886	60,601,612	64,532,706	63,749,627	61,800,087	87,659,155	101,001,267	88,119,787	87,872,038	88,171,892	96,301,772	102,218,549
Polk	2,361,569	2,403,942	2,566,781	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898	5,467,504	5,854,214
Randolph	26,016,801	26,888,149	29,249,755	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771	41,852,277	44,486,452	49,654,911
Richmond	9,660,099	9,697,289	10,122,009	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467	16,786,222	15,384,781	14,119,346	13,735,576	15,938,801	17,042,125
Robeson	23,023,895	24,248,596	25,868,397	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020	40,842,785	44,132,288	47,689,084
Rockingham	16,138,568	16,107,643	16,949,735	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019	26,725,724	28,658,775	29,719,054
Rowan	29,139,751	29,765,968	29,696,048	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701	53,101,072	47,412,209	44,880,014	47,903,663	52,464,176	55,758,893
Rutherford	13,443,008	14,278,502	15,396,159	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621	26,193,005	25,705,929	21,457,595	21,512,133	21,882,916	24,778,657
Sampson	10,923,181	11,079,726	12,557,480	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	17,825,671	20,269,931	18,245,385	17,576,839	18,153,285	19,770,048	21,753,001
Scotland	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	13,525,821	11,612,451	11,011,864	11,428,770	12,006,773	12,728,664
Stanly	15,798,876	16,447,987	16,400,963	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562	23,997,375	20,781,891	21,221,622	20,924,017	22,275,838	24,580,972
Stokes	4,404,365	4,870,448	5,518,516	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251	8,630,177	7,550,349	7,789,310	7,993,779	8,389,237	9,775,396
Surry	21,314,483	21,830,370	24,119,999	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056	40,344,276	34,358,847	34,555,562	35,291,172	37,251,195	39,562,242
C	2,008,920	2,154,258	2,283,750	2,430,576		3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,036,337	5,907,419
Transylvania	7,241,884	7,882,163	8,484,335	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430	12,136,605		14,277,505
										811,650			913,131	13,113,279	
Tyrrell	418,522	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849	,	870,228	872,335		886,545	1,015,249
Union	33,316,474	33,487,688	36,811,120	41,329,015 13,453,676	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 18,242,583	85,782,924
Vance	12,042,195	12,473,273	13,096,800	-,,-	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810	-, ,	19,842,352
Wake	322,094,729	347,250,844	397,864,441	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000	588,568,508	527,062,904	544,555,073	575,258,028	633,576,132	682,716,448
Warren	1,703,199	1,731,845	1,818,854	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580	3,515,504	3,336,565	3,231,837	3,200,224	3,247,141	3,484,427
Washington	1,820,256	1,904,453	2,064,006	2,092,805	2,109,046	2,112,961	2,138,204	2,389,071	3,446,766	4,036,193	3,483,575	3,309,440	3,441,274	3,461,477	3,492,061
Watauga	21,131,817	22,676,783	24,233,215	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205	34,626,888	36,932,525
Wayne	31,711,271	32,687,577	36,551,759	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	45,639,283	51,860,367	49,380,014	46,484,317	46,529,330	49,999,995	52,359,003
Wilkes	15,793,264	16,725,911	17,806,059	18,107,593	17,993,873	18,678,764	17,853,508	16,790,706	22,107,115	24,964,380	23,333,167	22,742,134	24,323,804	24,429,093	25,243,824
Wilson	24,163,984	24,961,260	25,311,863	25,972,110		32,753,824	33,376,546	31,341,622	39,970,045	42,618,075	37,432,818	38,041,686	37,875,620		43,454,591
Yadkin	5,448,195	5,558,787	5,696,910	5,739,035		6,981,737	6,971,528	7,171,828			7,754,306	7,839,261	8,148,499	8,869,225	9,441,384
Yancey	3,151,085	2,988,421	3,340,002	3,642,939	4,706,965	5,193,689	5,617,693	4,805,474	4,838,582	5,546,771	4,799,544	4,804,010	4,694,001	4,952,659	5,154,882
Unallocated	658,724,943	655,875,555	692,675,469	709,586,916	837,778,684	645,345,242	768,097,749	604,593,259	440,307,903	396,298,599	332,632,069	309,558,206	337,730,627	360,466,355	357,662,640
Statewide totals	3,465,390,202	3,623,075,071	3,936,372,606	4,181,553,726	4,560,585,848	4,600,442,673	4,602,954,562	4,316,921,007	5,025,229,028	5,567,953,501	4,990,656,295	5,016,410,009	5,254,898,041	5,731,240,062	6,106,789,215
Utility services.	502,420,816	638,345,779	645,652,114	669,470,423	763,745,628	855,902,217	916,293,711	961,872,971	1,017,975,473	999,108,470	899,993,920	910,528,887	908,938,409	1,389,049,822	1,381,869,197
8% hwy use tax		29,768,722		43,909,573		49,250,929	53,016,394	47,714,293	43,836,892	53,235,229	55,176,488	57,372,140	61,814,982	65,776,523	73,061,051
				4,894,933,722	5,374,153,110		5,572,264,667	5,326,508,270		6,620,297,200					
Detail may not a															

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

Data are by-product data compiled during the processing of reports and remittances filed by taxpayers required to register for, collect, and remit sales and use taxes, and are classified according to the business classification code assigned during the sales and use tax business registration process. † Unallocated category includes \$74,989,019 in payments that were unassignable to specific counties due to legislative changes affecting payment and return due dates. 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 October 1, 2009, the rate increased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

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

Effective May 1, 1999, the 2% State rate applicable to food purchased for home consumption was repealed. Effective July 1, 2003, all sales of soft drinks (fountain, those sold for home consumption, and vending) were made subject to both the State and local rates. [Prior to this date, soft drinks sold for home consumption were not taxable at the State level.] Effective January 1, 2004, sales of closed container soft drinks sold through vending machines is taxable and subject to both the State and local rates under § 105-164.13(50). Effective January 1, 2004, candy was exempted from the State tax and subject to only the 2% local tax. [Candy sold through vending machines is taxed at fifty percent (50%) of the sales price and is subject to both the State and local rates under § 105-164.13(50).] Effective October 1, 2005, all sales of candy are subject to the combined State and local tax rate (taxation of candy sold through vending machines remains unchanged). Effective October 1, 2007, bakery thrift store sales of 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.

### Utility services group:

Effective August 1, 1996, sales of electricity and piped natural gas to farmers, manufacturers, and commercial laundries and dry cleaners for prescribed purposes were made subject to a 2.83% rate rather than 3%. Effective July 1, 1999, sales of piped natural gas became exempt from sales tax and, instead, became subject to the piped natural gas excise tax. Effective December 1, 2001, sales of spirituous liquor, other than mixed beverages, became subject to a 6% State sales and use tax. Mixed beverages were already subject to State and local sales and use taxes and were unaffected by the law change. Effective January 1, 2002, gross receipts of direct-to-home satellite service to subscribers in this State became subject to a 5% State sales tax. Effective January 1, 2002, gross receipts derived from providing telecommunications services became subject to a 6% State sales and use tax. Prior to the law change, local telecommunications services were subject to a 3% State sales tax rate and a 3.22% utility franchise tax rate; intrastate long distance calls were taxed at 6.5% and interstate long distance calls were exempt. Telecommunications services include local, interstate, intrastate, toll, private telecommunications, and mobile telecommunications services. Effective October 1, 2005, the sales and use tax imposed on the gross receipts of providing telecommunications and direct-to-home satellite services and spirituous liquor increased to the combined general rate of 7%; voice mail services became taxable as part of telecommunications services. Effective January 1, 2006, the combined general rate of 7% sales and use tax was imposed on the gross receipts of providing cable services; gross receipts derived from providing satellite digital audio radio service are taxable being subject to both the State general rate of tax and local rates; effective December 1, 2006, the combined general rate was reduced from 7% to 6.75% to coincide with the 0.25% State general rate reduction; effective April 1, 2008, the combined general rate increased from 6.75% to 7% to incorporate the additional 1/4% levy authorized for county governments; effective September 1, 2009, the combined general rate increased to 8%; effective July 1, 2011, the combined general rate decreased to 7% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009. The combined general rate is imposed on the gross receipts of telecommunications service and ancillary service, video programming services (direct-to-home satellite and cable), and to sales of spirituous liquor other than mixed beverages. Effective July 1, 2007, the tax rate applicable to sales of electricity sold to a manufacturing industry for qualifying purposes was reduced from 2.83% to 2.6%; effective October 1, 2007, the tax rate was further reduced to 1.8% for manufacturing qualifying purposes and applicability was expanded to include electricity sold to farmers for qualifying purposes; effective July 1, 2008, the tax rate decreased from 1.8% to 1.4%; effective July 1, 2009, the tax rate decreased from 1.4% to 0.8%; effective July 1, 2010, the 0.8% tax rate was repealed. 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). Effective January 1, 2016, gross receipts derived from the retail sale of certain aviation gasoline and jet fuel are subject to the 7% combined general rate.

#### Changes in State 1% and 3% rates in 2005-06, 2006-07, and 2015-16:

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

#### 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 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

