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.]

$ \begin{array}{l} \hline Strandard constraints (Second Constraint) (Second Constr$
Alexandr 3.724,722 3.972,128 4.929,40 4.663,719 4.918,886 4.947,818 5.20,5275 5.117,986 2.077,138 1.004,602 1.004,803 <th< td=""></th<>
Allegham $1.762,131$ $1.738,109$ $1.903,682$ $2.196,145$ $2.447,231$ $2.218,043$ $3.005,725$ $3.217,254$ Anson $3.097,033$ $3.242,8042$ $3.262,763$ $3.225,533$ $3.911,263$ $4.271,204$ $7.233,071$ $9.080,985$ $10.343,859$ $9.080,953$ $8.613,542$ $8.705,766$ $8.705,766$ $8.705,7670$ $10.721,865$ $8.705,7670$ $10.721,867$ $8.723,707$ $10.781,859$ $8.652,699$ $8.604,405$ $8.652,699$ $8.604,405$ $8.652,699$ $8.604,405$ $8.652,699$ $8.604,405$ $8.71,773,770$ $10.238,716$ $10.721,867$ $10.237,867$ $8.652,699$ $8.604,405$ $8.71,773,570$ $10.238,816$ Berrik $10.62,234$ $10.948,72$ $17.751,56$ $14.224,828$ $1.582,029$ $15.07,776$ $10.238,848$ $3.130,779$ $9.692,404$ $8.559,610$ $8.685,318$ $8.83,616$ $9.000,694$ Burannic $91.079,187$ $77.40,643$ $30.275,787$ $13.774,857$ $15.774,857$ $15.774,857$ $15.784,845$ $9.907,1838$ $9.90,1693$ $10.83,8531$ $10.83,146$ $9.900,694$ Burke $91.079,187$ $77.494,433$ $90.273,823$ $18.063,164$ $19.085,164$ $9.02,784$ $30.07,783$ $10.92,784$ $30.07,883$ $10.771,437$ $11.83,316$ $10.83,146$ $20.84,122$ $22.44,142$ $12.366,142$ $22.477,1437$ $11.83,146$ $22.44,142$ $12.44,144$ $10.94,142$ $12.84,142$ $12.84,142$ $12.84,142$ $12.84,142$ $12.84,142$ $12.84,142$ 1
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$\bar{x}very$ 5,215725,482,1285,478,7485,898,3776,2117236,783,7097,700,1007,677,4776,839,9149,222,24610,327,7868,652,6998,664,098,664,0159,188,17610,11503Bernic11,0465,7011,276,1761,266,3771,326,3771,556,1071,557,1071,578,1271,555,1071,571,2781,628,4833,139,7493,540,4333,119,7833,322,3193,441,4583,773,349Brunowick2,3540,4512,526,2207,799,44130,927,99534,178,49238,045,80611,761,60440,045,66913,555,49715,561,16815,641,8713,901,07913,102,35510,371,14315,744,47810,781,216Burcomic15,704,49715,944,09716,355,40715,451,20715,451,20715,451,20715,451,20715,451,20715,451,20813,901,26510,371,14315,746,14315,964,122
$\begin{split} \hline Pentic$
$ \begin{array}{c} cabserus & 48.327,221 \\ carder & 52,244,720 \\ cardwell & 14,151,451 \\ 15,090,469 \\ 15,545,490 \\ 15,545,490 \\ 16,756,871 \\ 16,481,71 \\ 10,415,451 \\ 15,090,469 \\ 15,545,490 \\ 15,545,490 \\ 16,756,871 \\ 10,441,75 \\ 10,425,22 \\ 11,167,92 \\ 20,237,762 \\ 20,245,552 \\ 20,277,761 \\ 20,249,702 \\ 20,303,630 \\ 22,249,702 \\ 20,303,630 \\ 22,275,762 \\ 22,485,646 \\ 22,77,761 \\ 22,485,667 \\ 22,485,667 \\ 23,223,200 \\ 23,223,010 \\ 35,202 \\ 23,214,20 \\ 32,214,20 \\$
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$ \begin{array}{c} Chatham7,651,231\\ Chatham7,651,231\\ R,223,832\\ R,915,939\\ R,203,842\\ 9,053,375\\ P,522,861\\ 10,454,861\\ 10,454,861\\ 10$
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$ \begin{array}{c} Columbus 10,553,568 & 10,606,780 & 11,187,938 & 12,144,825 & 13,130,144 & 13,473,944 & 13,909,232 & 13,144,705 & 13,535,574 & 16,154,807 & 17,837,238 & 15,369,103 & 15,806,065 & 16,058,966 & 16,224,667 \\ \hline Craven 21,893,199 & 23,142,495 & 25,218,873 & 28,308,173 & 30,400,224 & 33,348,067 & 34,511,064 & 32,646,845 & 35,637,218 & 44,659,260 & 47,030,427 & 43,067,062 & 40,937,067 & 40,796,555 & 43,699,947 \\ \hline Cumberland 77,76,339 & 83,372,879 & 89,639,324 & 100,333,299 & 107,698,387 & 111,929,177 & 119,805,925 & 116,874,071 & 125,336,722 & 172,926,317 & 19,469,682 & 171,394,977 & 169,552,847 & 167,238,011 & 176,157,28 \\ \hline Currituck & 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 & 15,813,78 & 19,180,9365 & 18,862,555 & 19,091,300 & 60,926,951 \\ \hline Dare & 32,677,567 & 37,945,114 & 43,704,716 & 46,954,220 & 49,883,302 & 51,604,582 & 52,824,658 & 50,609,715 & 50,866,855 & 52,554,877 & 63,416,314 & 56,770,905 & 56,720,164 & 57,830,610 & 60,926,951 \\ \hline Davidson & 28,685,970 & 29,046,976 & 29,643,661 & 34,098,174 & 36,290,045 & 38,184,094 & 40,495,470 & 38,524,918 & 37,863,062 & 43,283,985 & 48,381,914 & 43,746,219 & 42,680,654 & 44,215,974 & 50,762,796 \\ \hline Davie & 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 & 11,988,647 & 10,679,987 & 12,249,040 & 13,320,737 & 13,648,658 \\ \hline Durham & 129,528,113 & 134,665,639 & 142,006,766 & 148,458,989 & 158,512,266 & 164,700,048 & 166,292,584 & 158,239,661 & 10,546,492 & 214,526,124 & 239,871,532 & 215,264,465 & 234,204,186 & 262,026,510 & 290,375,336 \\ \hline Edgecombe & 9,443,682 & 9,285,922 & 10,202,595 & 10,835,148 & 11,161,356 & 11,220,847 & 12,205,126 & 12,414,798 & 12,798,331 & 14,806,990 & 17,170,224 & 15,675,310 & 14,113,322 & 15,183,082 & 15,284,080 \\ Forsyth & 130,968,761 & 138,619,606 & 148,626,462 & 159,563,570 & 170,452,379 & 178,645,637 & 183,934,999 & 180,708,232 & 169,183,612 & 198,912,776 & 22$
$ \begin{array}{c} Craven$
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$
Currituck $6,171,203$ $6,642,809$ $8,075,613$ $9,007,335$ $9,352,254$ $10,299,573$ $10,042,159$ $9,910,026$ $9,908,895$ $15,813,782$ $19,180,930$ $18,508,365$ $18,862,555$ $19,091,309$ $19,807,221$ Dare
$ \begin{array}{c} Dare$
$ \begin{array}{c} Davidson 29,685,970 & 29,046,976 & 29,643,661 & 34,098,174 & 36,290,045 & 38,184,094 & 40,495,470 & 38,524,918 & 37,863,062 & 43,283,985 & 48,381,914 & 43,746,219 & 42,680,654 & 44,215,974 & 50,762,796 \\ \hline Davie 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 & 11,988,647 & 10,679,987 & 12,249,040 & 13,320,737 & 13,649,524 \\ \hline Duplin 7,098,051 & 7,306,484 & 7,847,434 & 8,595,800 & 9,456,290 & 10,304,947 & 10,387,751 & 9,974,983 & 10,754,083 & 14,267,834 & 16,449,812 & 14,988,559 & 15,681,485 & 15,788,343 & 16,086,688 \\ Durham 129,528,113 & 134,665,639 & 142,006,766 & 148,458,989 & 158,512,266 & 164,700,048 & 166,292,584 & 158,239,661 & 160,546,492 & 214,526,124 & 239,871,532 & 215,264,465 & 234,204,186 & 262,026,510 & 290,375,336 \\ Edgecombe 9,443,682 & 9,285,922 & 10,202,595 & 10,835,148 & 11,161,356 & 11,220,847 & 12,205,126 & 12,414,798 & 12,798,331 & 14,806,990 & 17,170,224 & 15,675,310 & 14,113,322 & 15,183,082 & 15,284,088 \\ Forsyth 130,968,761 & 138,619,696 & 148,626,462 & 159,563,770 & 170,452,379 & 178,645,637 & 183,934,999 & 180,708,232 & 169,183,612 & 198,912,776 & 226,207,719 & 200,675,613 & 13,578,343 & 15,284,088 \\ Franklin 6,958,283 & 7,752,915 & 9,444,692 & 10,821,064 & 12,942,325 & 13,740,776 & 12,385,607 & 11,400,686 & 12,566,613 & 13,884,105 & 12,877,244 & 13,083,390 & 13,799,013 & 15,366,996 \\ \hline Gaton 45,854,763 & 49,641,428 & 53,086,910 & 56,133,355 & 59,537,286 & 59,261,914 & 65,186,665 & 62,889,322 & 62,094,275 & 76,408,539 & 85,424,289 & 78,961,861 & 75,622,149 & 78,901,851 & 14,552,909 \\ \hline Gates 483,219 & 485,133 & 483,078 & 580,021 & 657,759 & 662,141 & 619,181 & 648,341 & 686,390 & 1,197,645 & 1,320,173 & 1,187,862 & 1,276,286 & 1,360,668 & 1,455,209 \\ \hline Gates 483,219 & 485,133 & 483,078 & 580,021 & 657,759 & 662,141 & 619,181 & 648,341 & 686,390 & 1,197,645 & 1,320,173 & 1,187,862 & 1,276,286 & 1,360,668 & 1,455,209 \\ \hline \ \ \ \ \end{tabular}$
Davie
Duplin
Durham
Edgecombe 9,443,682 9,285,922 10,202,595 10,835,148 11,161,356 11,220,847 12,205,126 12,414,798 12,798,331 14,806,990 17,170,224 15,675,310 14,113,322 15,183,082 15,284,080 Forsyth 130,968,761 138,619,696 148,626,462 159,563,570 170,452,379 178,645,637 183,934,999 180,708,232 169,183,612 198,912,776 226,207,719 200,483,665 195,551,288 199,500,835 217,182,155 Franklin 6,958,283 7,728,458 7,785,915 9,444,692 10,821,064 12,942,325 13,740,776 12,385,607 11,400,686 12,566,613 13,884,105 12,877,245 13,083,390 13,799,013 15,366,996 Gaston 45,854,763 49,641,428 53,086,910 56,133,355 59,537,286 59,261,914 65,186,665 62,889,322 62,094,275 76,408,539 85,424,289 78,961,861 75,622,149 78,014,281 85,624,816 Gates 483,219 485,133 483,078 580,021
Forsyth
Franklin 6,958,283 7,528,458 7,785,915 9,444,692 10,821,064 12,942,325 13,740,776 12,385,607 11,400,686 12,566,613 13,884,105 12,877,245 13,083,390 13,799,013 15,366,996 Gaston 45,854,763 49,641,428 53,086,910 56,133,355 59,537,286 59,261,914 65,186,665 62,889,322 62,094,275 76,408,539 85,424,289 78,961,861 75,622,149 78,014,281 85,624,816 Gates 483,219 485,133 483,078 580,021 657,759 662,141 619,181 648,341 686,390 1,197,645 1,320,173 1,187,862 1,276,286 1,360,668 1,455,209
Gaston 45,854,763 49,641,428 53,086,910 56,133,355 59,537,286 59,261,914 65,186,665 62,889,322 62,094,275 76,408,539 85,424,289 78,961,861 75,622,149 78,014,281 85,624,816 Gates 483,219 485,133 483,078 580,021 657,759 662,141 619,181 648,341 686,390 1,197,645 1,320,173 1,187,862 1,276,286 1,360,668 1,455,209
Gates 483,219 485,133 483,078 580,021 657,759 662,141 619,181 648,341 686,390 1,197,645 1,320,173 1,187,862 1,276,286 1,360,668 1,455,209
Graham
Granville 6,602,265 6,987,315 7,437,775 8,532,624 8,829,668 9,580,449 9,465,795 8,686,735 9,146,481 12,436,440 13,564,336 12,068,434 12,272,074 12,913,704 14,520,330
Greene
Guilford 212,493,341 207,661,811 213,778,522 224,834,502 243,593,275 248,258,970 262,090,539 259,181,335 247,202,241 268,141,163 308,198,372 273,902,247 268,772,321 279,643,841 307,228,121
Halifax 11,459,943 11,612,143 11,971,610 12,990,322 14,376,930 14,589,787 15,491,974 14,269,835 15,117,952 19,354,892 21,175,911 19,660,364 19,420,364 20,102,529 21,457,464
Harnett 13,916,954 14,609,827 15,082,369 17,132,938 19,214,730 20,304,103 21,866,151 20,595,416 20,766,478 27,066,668 30,589,634 27,115,962 27,700,737 29,113,949 33,689,881
Haywood 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 29,879,599 26,321,784 26,887,770 27,152,454 30,180,126
Henderson 24,755,491 26,349,321 29,974,353 32,961,616 34,578,055 35,024,030 37,629,713 36,089,622 34,421,875 41,007,386 45,507,802 39,196,946 42,236,310 43,290,072 47,275,901
Hertford
Hoke 1,975,678 2,061,909 2,394,172 2,632,568 3,060,791 3,498,032 3,177,790 2,989,478 3,095,954 5,935,241 7,830,020 6,692,677 7,778,503 7,695,135 7,986,918
Hoke1,975,6782,061,9092,394,1722,632,5683,060,7913,498,0323,177,7902,989,4783,095,9545,935,2417,830,0206,692,6777,778,5037,695,1357,986,918Hyde1,468,8891,629,9301,775,5611,727,3831,747,4331,819,0181,928,2312,127,2101,936,5712,532,0152,958,8192,595,6932,424,9732,600,5182,677,809
Hoke 1,975,678 2,061,909 2,394,172 2,632,568 3,060,791 3,498,032 3,177,790 2,989,478 3,095,954 5,935,241 7,830,020 6,692,677 7,778,503 7,695,135 7,986,918

							TABLE 3	36A Continu	ıed						
	2000-2001	2001-2002	2002-2003	2003-2004	2004-2005	2005-2006	2006-2007	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015
County	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
Johnston	29,218,231	30,626,239	33,353,503	39,647,625	43,602,463	46,521,907	49,629,694	46,815,317	45,422,116	59,696,544	66,545,921	59,402,423	60,488,846	63,095,637	68,991,093
Jones	823,066	933,871	983,573	1,132,321	1,156,374	1,131,582	1,115,513	1,049,097	1,046,774	1,571,979	1,668,118	1,586,495	1,362,937	1,402,439	1,370,014
Lee	16,965,841	17,309,823	18,106,365	20,527,293	21,871,991	22,906,345	23,511,353	22,974,359	22,120,394	26,434,853	31,789,057	29,149,124	28,419,972	28,319,034	29,978,214
Lenoir	18,264,943	19,547,818	18,944,086	20,374,283	20,509,890	21,760,153	21,526,213	20,660,215	20,265,481	24,644,344	26,655,895	23,873,455	22,675,941	22,981,715	22,945,276
Lincoln	13,009,623	13,579,074	13,907,264	15,605,777	16,600,458	18,061,446	19,943,548	19,448,810	19,164,309	23,632,278	25,812,033	22,928,755	22,842,380	24,821,290	27,873,756
Macon	11,983,452	12,719,107	13,769,368	14,949,125	16,434,883	17,450,609	18,735,826	17,814,110	16,358,067	18,542,044	20,248,726	17,780,370	18,186,261	18,699,861	19,999,834
Madison	1,455,172	1,629,545	1,815,466	1,756,165	1,861,746	2,215,281	2,420,997	2,385,887	2,432,855	3,718,906	4,104,297	3,673,912	3,769,894	3,841,138	4,081,372
Martin	6,112,454	6,080,156	5,094,930	5,564,147	5,230,874	5,543,127	5,969,255	6,498,243	7,276,027	9,329,528	10,159,410	9,409,005		8,723,395	8,970,941
McDowell	6,526,180	6,883,621	7,022,758	7,673,276	8,908,371	9,525,260	10,378,314	10,362,129	10,429,398	12,967,091	14,335,986	13,686,522	12,942,460	13,907,113	14,610,500
Mecklenburg	426,612,617	429,122,707	446,072,492	485,044,121	525,641,824	589,695,934	617,168,389	605,275,800	550,288,760	707,544,808	789,192,453	721,621,322	743,280,463	783,023,737	871,559,286
Mitchell	4,019,965	4,291,850	4,532,362	4,721,989	5,048,963	4,972,788	5,476,266	5,049,528	5,223,211	6,224,688	7,048,236	6,334,977	5,840,193	6,057,546	6,075,045
Montgomery	4,451,429	4,745,257	4,661,636	5,034,247	5,636,486	5,271,527	5,347,374	4,700,635	4,604,151	6,433,249	6,837,565	6,057,732		6,552,013	7,189,036
Moore	23,737,112	24,622,985	26,399,180 31,969,049	28,476,678	30,862,831 35,080,109	33,523,154	36,079,101	34,191,586	32,756,401	45,166,852 46,208,584	51,431,463	44,999,713	45,381,145	47,768,139	51,235,579 43,951,352
Nash New Hanover	32,187,495 83,902,134	31,745,848 89,116,589	94,445,519	34,479,368 103,311,575	113,003,201	37,558,669 125,604,624	39,182,189 131,080,941	37,522,086 121,873,067	36,085,093 113,430,216	40,208,584	49,904,643 164,092,581	43,822,370 153,562,657	41,621,626 155,186,654	41,772,877 161,173,285	43,951,352 178,907,360
Northampton	1,316,386	1,335,522	1,248,391	1,469,846	1,380,579	1,718,317	1,650,077	1,652,055	1,579,325	3,106,994	3,570,322	3,173,697	3,775,487	3,495,064	3,669,086
Onslow	29,397,626	32,202,691	35,915,995	43,126,683	47,984,456	50,474,473	54,114,463	52,534,388	57,345,342	80,342,087	94,375,478	88,148,100	89,301,303	87,989,239	89,392,491
Orange	29,397,626 32,470,866	33,626,600	35,559,023	43,120,083	47,984,450 37,951,487	40,822,603	54,114,465 41,765,632	52,534,388 41,536,604	57,545,542	52,498,270	94,375,478 58,800,994	51,537,066	56,136,378	67,839,572	89,392,491 70,465,534
Pamlico	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	3,909,809	3,164,229	3,105,126	3,310,366	3,623,939
Pasquotank	11,520,821	12,007,780	12,729,338	14,878,228	15,418,280	16,838,820	17,568,842	16,381,292	16,178,950	19,290,971	21,161,267	19,123,519	20,833,041	18,184,638	19,293,923
Pender	4,915,190	5,210,972	6,055,103	7,085,885	8,036,688	10,110,839	10,801,981	10,294,680	9,548,428	12,659,920	15,179,600	13,995,973	14,047,582	14,937,353	17,138,422
Perquimans	858,120	911,339	1,169,221	1,347,568	1,387,566	1,573,459	1,915,625	1,959,246	1,600,048	2,187,504	2,383,814	2,063,349	2,238,662	2,414,230	2,553,004
Person	7,198,412	7,814,952	8,575,502	9,123,761	10,033,226	10,256,924	11,163,690	11,259,043	11,038,661	12,634,224	13,926,639	12,841,580	12,127,854	12,846,891	13,441,779
Pitt	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	101,001,267	88,119,787	87,872,038	88,171,892	96,301,772
Polk	2,180,179	2,361,569	2,403,942	2,566,781	2,731,775	2,934,247	3,053,782	3,207,758	2,845,367	4,172,637	4,537,607	4,046,317	4,013,336	4,599,898	5,467,504
Randolph	25,606,593	26,016,801	26,888,149	29,249,755	29,648,174	30,429,444	32,826,087	31,685,956	32,683,137	40,473,266	48,254,281	41,952,821	41,068,771	41,852,277	44,486,452
Richmond	9,474,692	9,660,099	9,697,289	10,122,009	11,392,005	11,072,021	10,981,119	10,836,212	11,464,303	15,234,467	16,786,222	15,384,781	14.119.346	13,735,576	15,938,801
Robeson	21,738,884	23,023,895	24,248,596	25,868,397	27,361,778	28,646,668	31,460,218	29,148,270	31,198,421	39,922,251	45,055,895	40,607,829	40,225,020	40,842,785	44,132,288
Rockingham	15,646,790	16,138,568	16,107,643	16,949,735	17,961,302	19,589,732	21,346,239	20,276,279	21,551,522	28,003,866	31,688,628	28,291,024	26,364,019	26,725,724	28,658,775
Rowan	27,955,490	29,139,751	29,765,968	29,696,048	31,985,180	32,383,411	33,692,984	32,919,154	32,553,485	43,521,701	53,101,072	47,412,209	44,880,014	47,903,663	52,464,176
Rutherford	13,378,701	13,443,008	14,278,502	15,396,159	15,470,574	16,330,647	17,255,586	16,191,564	16,666,724	24,149,621	26,193,005	25,705,929	21,457,595	21,512,133	21,882,916
Sampson	10,658,472	10,923,181	11,079,726	12,557,480	13,273,391	13,978,769	14,025,350	12,675,884	12,278,815	17,825,671	20,269,931	18,245,385	17,576,839	18,153,285	19,770,048
Scotland	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	13,525,821	11,612,451	11,011,864	11,428,770	12,006,773
Stanly	15,213,140	15,798,876	16,447,987	16,400,963	18,458,187	19,109,364	20,337,842	19,588,635	19,549,502	21,678,562	23,997,375	20,781,891	21,221,622	20,924,017	22,275,838
Stokes	4,026,189	4,404,365	4,870,448	5,518,516	6,113,556	6,447,905	6,876,090	5,311,706	5,545,627	7,611,251	8,630,177	7,550,349	7,789,310	7,993,779	8,389,237
Surry	21,914,107	21,314,483	21,830,370	24,119,999	25,613,709	27,538,711	29,117,015	26,840,713	27,853,497	36,411,056	40,344,276	34,358,847	34,555,562	35,291,172	37,251,195
Swain	1,854,528	2,008,920	2,154,258	2,283,750	2,430,576	2,777,305	3,145,872	3,267,663	3,373,578	4,908,865	5,171,307	4,542,309	4,329,227	4,496,817	5,036,337
Transylvania	6,973,556	7,241,884	7,882,163	8,484,335	9,724,571	10,812,347	12,269,205	11,799,068	10,772,645	11,939,416	13,230,283	11,317,038	11,957,430	12,136,605	13,113,279
Tyrrell	350,750	418,522	417,336	439,557	450,017	520,132	531,366	516,149	500,760	815,849	811,650	870,228	872,335	913,131	886,545
Union	33,262,769	33,316,474	33,487,688	36,811,120	41,329,015	47,880,885	53,243,220	51,445,268	51,514,516	57,375,707	64,775,797	58,227,999	63,012,999	69,678,910	76,783,520
Vance	11,365,127	12,042,195	12,473,273	13,096,800	13,453,676	13,819,962	15,236,460	13,373,141	13,633,794	19,184,010	19,672,553	17,488,323	16,677,886	17,418,810	18,242,583
Wake	323,975,565	322,094,729	347,250,844	397,864,441	416,865,253	455,482,346	494,403,505	483,889,303	458,940,415	529,876,000	588,568,508	527,062,904	544,555,073	575,258,028	633,576,132
Warren	1,601,709	1,703,199	1,731,845	1,818,854	1,714,512	1,971,008	2,149,027	2,337,406	2,255,913	2,989,580	3,515,504	3,336,565	3,231,837	3,200,224	3,247,141
Washington	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	4,036,193	3,483,575	3,309,440	3,441,274	3,461,477
Watauga	20,227,598	21,131,817	22,676,783	24,233,215	25,741,793	27,654,915	29,371,729	28,683,333	27,128,289	31,971,826	35,309,913	30,688,814	30,251,026	32,636,205	34,626,888
Wayne	30,203,751	31,711,271	· · ·	36,551,759	38,867,995	41,352,078	43,145,507	40,645,424	42,012,744	, ,	51,860,367	49,380,014		46,529,330	49,999,995
Wilkes	15,373,187	15,793,264		17,806,059	18,107,593	17,993,873	18,678,764				, ,	23,333,167	22,742,134		
Wilson Vodlin	23,732,039	24,163,984	/ /	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		· · ·	39,630,770
Yadkin Vanaay	5,089,860 2 028 685	5,448,195 3,151,085		5,696,910 3,340,002	5,739,035 3,642,939	6,064,344 4,706,965	6,981,737 5,193,689	6,971,528 5,617,693	7,171,828 4,805,474	8,852,973 4,838,582	9,204,021 5,546,771	7,754,306 4,799,544		8,148,499 4,694,001	8,869,225 4,952,659
Yancey Unallocated	2,928,685 560,507,538	<u>5,151,085</u> 658,724,943	<i>/ / /</i>	<u>5,340,002</u> 692,675,469		4,706,965	<u>5,193,689</u> 645,345,242	5,617,693		· · · ·	5,546,771 396,298,599	4,799,544	, , ,		4,952,659
Statewide totals				3,936,372,606		4,560,585,848		4,602,954,562		5,025,229,028	5,567,953,501	4,990,656,295	, ,	,,.	5,731,240,062
Utility services.		502,420,816		645,652,114	669,470,423	4,500,585,848	4,000,442,073 855,902,217	916,293,711	4,310,921,007 961,872,971		<u>5,507,955,501</u> 999,108,470	4,990,030,295	910,528,887	<u>5,254,898,041</u> 908,938,409	1.389.049.822
8% hwy use tax	· · ·	26,196,182	/ /	40,780,642	43,909,573	49,821,633	49,250,929	· · ·			53,235,229	55,176,488	, ,	/ /)
Other use tax	632,653	20,190,182 n/a	n/a	40,780,042 n/a	43,909,573 n/a	49,821,033 n/a	n/a	n/a	47,714,295 n/a	43,830,892 n/a	n/a	n/a	n/a	n/a	n/a
													5,984,311,036		
n/a not applicat		av not add to 1			.,07 1,700,144	-,-,-,1,100,110	-,,-,-,-,01)	2,27,2,207,007	2,040,000,470	3,007,041,070	.,	2,712,020,703	-,,,,,		.,100,000,400

n/a not applicable Detail may not add to totals due to rounding.

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

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.

TABLE 36A. - Continued

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 5.75% to 5.5%; effective October 1, 2009, the rate increased to 5.75%; effective July 1, 2011, the rate decreased from 5.75% to 4.75% as result of the expiration of a temporary additional 1% State sales and use tax rate that had been in effect since September 1, 2009.

Other use tax category: Amounts shown for 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>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 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 fifty percent (50%) of the sales price and is subject to both the State 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 breads, 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. Effective <u>July 1, 2014</u>, 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. 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 gualifying purposes and applicability was expanded to include electricity sold to farmers for gualifying 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). Changes in State 1% and 3% rates in 2005-06 and 2006-07:

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

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

Effective January 1, 2014, the State general rate applies to the sales price (fifty percent [50%] of the sales price effective <u>September 1, 2014</u>) of each manufactured or modular homes sold at retail, including all accessories attached to the home when delivered to the purchaser (previously, manufactured homes were subject to a preferential 2% State tax rate with a \$300 maximum tax per section; modular homes were subject to a preferential 2.5% State tax rate effective January 1, 2004 through December 31, 2013 (prior to January 1, 2004, modular homes received similar tax treatment as manufactured homes).

Unallocated:

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

