

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

County	1991-1992 [\$]	1992-1993 [\$]	1993-1994 [\$]	1994-1995 [\$]	1995-1996 [\$]	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]
Alamance.....	28,756,281	31,186,063	34,557,217	36,537,706	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
Alexander.....	3,220,690	3,473,146	3,521,142	3,702,401	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
Alleghany.....	1,429,320	1,543,996	1,565,035	1,838,013	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
Anson.....	2,978,128	3,129,574	3,161,157	3,277,649	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
Ashe.....	3,516,912	3,591,720	3,739,740	3,973,285	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
Avery.....	3,309,472	3,609,650	4,130,791	4,652,219	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
Beaufort.....	8,680,716	9,831,509	10,719,377	11,084,588	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
Bertie.....	1,368,414	1,482,526	1,504,220	1,514,854	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
Bladen.....	3,900,268	4,419,133	4,571,969	4,967,528	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
Brunswick.....	12,495,696	14,413,228	16,004,185	17,507,123	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
Buncombe.....	60,409,806	66,069,555	72,273,994	78,492,787	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
Burke.....	12,110,940	13,082,608	14,363,580	15,536,437	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
Cabarrus.....	22,654,121	23,842,297	26,523,784	30,064,711	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
Caldwell.....	11,863,784	12,496,219	13,382,080	14,375,334	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
Camden.....	308,302	368,436	400,854	433,225	443,662	510,198	526,047	551,040	551,440	648,733	727,961	954,041	964,070	1,048,156	1,242,522
Carteret.....	15,436,955	17,215,788	18,648,295	20,619,499	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
Caswell.....	982,709	1,073,834	1,149,009	1,255,193	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
Catawba.....	38,214,009	41,882,631	47,056,238	51,242,856	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
Chatham.....	5,119,473	5,721,055	6,021,746	6,590,664	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
Cherokee.....	4,607,992	5,256,116	5,887,665	6,421,413	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
Chowan.....	2,405,509	2,533,297	2,867,723	3,056,529	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
Clay.....	870,682	916,014	995,802	1,146,679	1,133,886	1,313,045	1,239,921	1,357,965	1,348,413	1,372,940	1,677,321	1,759,998	2,057,875	2,393,731	2,551,593
Cleveland.....	18,306,267	19,410,374	21,424,351	23,299,060	23,989,022	24,430,546	25,706,533	24,488,436	23,948,191	21,621,777	22,429,817	23,738,986	24,879,782	26,128,463	27,139,116
Columbus.....	9,762,872	10,702,215	10,949,078	11,326,311	11,861,250	12,113,952	11,787,860	11,733,123	10,909,613	10,553,568	10,606,870	11,187,938	12,144,825	13,130,144	13,473,944
Craven.....	17,176,614	18,670,601	19,898,971	20,540,759	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
Cumberland....	62,856,654	70,520,345	75,570,902	79,028,964	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
Currituck.....	1,976,808	2,476,281	3,197,392	3,678,429	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
Dare.....	15,916,647	18,279,983	20,684,787	22,680,434	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
Davidson.....	21,768,335	23,639,395	25,067,716	27,054,144	27,468,666	28,180,024	29,772,511	30,251,359	28,545,299	28,685,970	29,643,661	34,098,174	36,290,045	38,184,094	38,184,094
Davie.....	4,319,060	4,544,424	4,532,246	4,775,640	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
Duplin.....	6,082,178	6,529,473	6,711,749	7,205,981	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
Durham.....	68,434,877	76,133,593	85,406,463	91,562,094	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
Edgecombe.....	9,316,743	9,600,580	9,568,235	9,544,449	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
Forsyth.....	97,653,227	105,217,948	112,251,354	122,587,086	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
Franklin.....	3,325,880	3,808,431	4,342,946	4,979,037	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
Gaston.....	37,440,252	39,896,128	43,654,811	46,986,604	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
Gates.....	552,258	678,513	697,504	719,871	820,159	791,925	764,493	661,215	531,303	483,219	485,133	483,078	580,021	657,759	662,141
Graham.....	1,018,508	1,209,232	1,203,345	1,215,232	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
Granville.....	5,184,465	5,800,155	6,007,954	6,300,570	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
Greene.....	1,257,852	1,362,188	1,430,497	1,563,885	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
Guilford.....	137,879,212	150,861,222	165,714,198	181,354,035	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
Halifax.....	11,295,325	11,730,988	11,834,878	12,451,278	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
Harnett.....	10,198,108	11,658,402	12,342,441	13,341,494	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
Haywood.....	12,151,714	13,314,157	14,169,309	14,572,969	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
Henderson.....	17,071,218	17,825,085	19,007,823	20,493,149	21,083,185	22,474,566	24,095,351	23,502,369	23,399,611	24,755,491	26,349,331	29,974,353	32,961,616	34,578,055	35,024,030
Hertford.....	5,125,696	5,462,807	6,143,030	6,369,522	7,102,731	6,618,495	6,626,375	6,659,384	7,993,990	6,922,472	6,419,338	6,822,671	7,457,076	8,057,391	8,105,782
Hoke.....	1,762,037	2,295,098	2,150,911	2,295,190	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
Hyde.....	820,903	863,996	945,830	1,004,189	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
Iredell.....	23,229,455	25,356,334	28,269,475	31,166,877	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
Jackson.....	6,734,675	7,191,321	5,580,255	6,139,950	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

TABLE 36A. - Continued

County	1991-1992 [\$]	1992-1993 [\$]	1993-1994 [\$]	1994-1995 [\$]	1995-1996 [\$]	1996-1997 [\$]	1997-1998 [\$]	1998-1999 [\$]	1999-2000 [\$]	2000-2001 [\$]	2001-2002 [\$]	2002-2003 [\$]	2003-2004 [\$]	2004-2005 [\$]	2005-2006 [\$]
Johnston.....	17,565,544	18,700,094	21,600,488	23,039,578	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
Jones.....	998,349	1,148,664	1,141,551	1,020,727	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
Lee.....	12,420,711	13,940,268	15,142,162	15,960,718	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
Lenoir.....	15,826,771	17,143,504	18,587,346	19,929,488	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
Lincoln.....	8,541,768	9,130,487	9,854,323	10,542,108	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
Macon.....	7,234,463	7,879,759	8,479,696	9,361,542	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
Madison.....	1,406,837	1,473,944	1,615,178	1,594,547	1,569,659	1,608,610	1,538,899	1,480,432	1,387,493	1,455,172	1,629,545	1,815,466	1,756,165	1,861,746	2,215,281
Martin.....	5,689,119	6,252,278	6,417,569	6,592,475	6,510,921	6,866,055	6,400,078	6,106,715	6,209,139	6,112,454	6,080,156	5,094,930	5,564,147	5,230,874	5,543,127
McDowell.....	5,633,645	6,156,574	6,572,195	6,957,605	7,194,482	7,422,702	7,495,175	7,494,046	6,733,363	6,526,180	6,883,621	7,022,758	7,673,276	8,908,371	9,525,260
Mecklenburg...	223,992,989	248,518,148	275,047,603	302,446,108	334,385,257	364,742,363	394,334,301	414,171,016	414,633,489	426,612,617	429,122,707	446,072,492	485,044,121	525,641,824	589,695,934
Mitchell.....	2,905,517	3,090,116	2,963,153	3,080,086	3,195,304	3,409,947	3,422,818	3,188,003	3,389,248	4,019,965	4,291,850	4,532,362	4,721,989	5,048,963	4,972,788
Montgomery....	2,953,720	3,280,592	3,672,288	3,972,883	3,997,155	4,108,273	3,933,848	4,096,092	3,805,140	4,451,429	4,745,257	4,661,636	5,034,247	5,636,486	5,271,527
Moore.....	15,082,277	16,878,762	18,234,590	20,482,974	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
Nash.....	23,276,416	25,442,485	27,679,537	30,120,452	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	35,080,109	37,558,669
New Hanover...	50,434,638	55,065,966	59,852,271	66,001,340	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
Northampton...	1,141,966	1,202,651	1,267,778	1,315,112	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
Onslow.....	20,751,305	22,183,252	23,949,458	25,901,122	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
Orange.....	21,291,376	23,412,074	25,890,833	27,715,787	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
Pamlico.....	1,162,921	1,303,774	1,362,075	1,428,839	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
Pasquotank....	9,161,867	9,713,887	10,014,944	10,417,122	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
Perquimans....	2,955,685	3,540,730	4,235,209	4,559,992	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
Person.....	698,695	739,638	890,515	1,046,818	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
Pitt.....	4,963,167	5,453,126	6,202,845	6,630,491	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
Polk.....	28,019,338	30,750,346	33,924,415	37,502,020	39,433,511	43,377,781	47,086,813	48,168,240	46,792,905	45,051,401	46,179,268	52,299,552	58,290,202	60,252,886	60,601,612
Polk.....	1,645,437	1,772,743	1,943,070	2,207,361	2,296,410	2,342,284	2,265,084	2,325,302	2,083,010	2,180,179	2,361,569	2,403,945	2,566,781	2,731,775	2,934,247
Randolph.....	17,748,231	18,943,727	20,203,974	21,986,088	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
Richmond.....	8,359,393	9,088,984	9,476,631	9,802,339	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
Robeson.....	17,148,584	18,739,465	20,340,063	21,989,243	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
Rockingham....	14,983,476	15,935,855	16,739,442	17,247,028	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
Rowan.....	23,136,746	23,922,106	24,524,762	25,716,677	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
Rutherford.....	11,625,842	12,256,335	13,079,397	13,362,346	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
Sampson.....	7,192,162	7,932,557	8,656,045	9,471,662	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
Scotland.....	6,913,003	7,386,880	7,957,612	9,048,222	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
Stanly.....	10,528,154	11,444,882	12,457,274	13,603,899	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
Stokes.....	3,454,891	3,768,785	4,020,579	4,415,983	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
Surry.....	16,318,846	17,567,376	18,929,977	20,150,364	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
Swain.....	1,577,594	1,664,947	1,762,053	1,933,913	2,033,989	2,025,580	2,032,881	2,076,281	1,863,674	1,854,528	2,008,920	2,154,258	2,283,750	2,430,576	2,777,305
Transylvania...	4,616,506	5,680,275	6,132,947	6,443,652	6,787,982	7,072,568	7,124,947	7,404,081	7,249,995	6,973,556	7,241,884	7,882,163	8,484,335	9,724,571	10,812,347
Tyrrell.....	325,954	354,224	397,759	409,628	449,551	439,733	438,165	444,562	379,997	350,750	418,522	417,336	439,557	450,017	520,132
Union.....	17,094,982	19,143,086	21,765,387	23,973,105	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
Vance.....	8,356,904	9,387,727	10,278,054	10,363,825	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
Wake.....	170,502,386	195,431,646	214,916,030	242,912,227	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
Warren.....	1,475,345	1,431,621	1,509,745	1,572,716	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
Washington....	1,929,081	2,157,341	2,157,543	2,198,416	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
Watauga.....	12,000,690	13,033,169	14,425,534	15,217,113	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
Wayne.....	22,516,128	24,442,206	27,122,901	29,596,464	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
Wilkes.....	11,606,308	12,081,182	14,026,899	14,702,507	14,570,692	14,476,146	15,287,495	15,875,960	15,742,939	15,373,187	15,793,261	16,725,911	17,806,059	18,107,593	17,993,873
Wilson.....	17,291,309	17,706,187	19,070,533	20,641,771	21,567,931	22,588,984	24,361,944	23,710,748	23,359,652	23,732,039	24,163,984	24,961,260	25,311,863	25,972,110	28,129,923
Yadkin.....	3,881,609	4,081,971	4,432,305	4,729,012	4,821,903	5,207,023	5,376,525	5,356,472	4,902,440	5,089,860	5,448,195	5,558,787	5,696,910	5,739,035	6,064,344
Yancey.....	2,471,373	2,553,482	2,773,882	2,912,941	2,949,171	3,085,010	3,188,701	3,214,313	2,958,681	2,928,685	3,151,085	2,988,421	3,340,002	3,642,939	4,706,965
Unallocated....	215,240,543	246,290,975	283,480,156	313,965,980	341,512,355	396,207,745	415,644,750	480,207,703	526,467,151	560,507,538	658,724,943	655,875,555	692,675,469	709,586,916	837,778,684
Statewide totals	1,967,308,578	2,168,267,045	2,378,982,633	2,590,807,810	2,752,346,296	2,926,759,358	3,061,601,639	3,193,353,952	3,201,208,315	3,282,011,366	3,465,390,202	3,623,075,071	3,936,3		

numbers.

**Changes in general sales tax rate:** Effective July 16, 1991, the rate increased from 3% to 4%. Effective October 16, 2001, the rate increased from 4% to 4.5%.

[The rate was reduced to 4.25% effective December 1, 2006; the sunset of the remaining 0.25% (reducing the rate from 4.25% to 4.0%) is scheduled for July 1, 2007.]

**Other use tax category:** Amounts shown for 1991-92 through 2000-01 reflect use taxes generated from sales of manufactured homes; airplanes and boats are included in this category for 1991-92 through 1994-95.

Effective for 1995-96, use taxes collected on airplane and boat transactions are no longer shown separately, but are, instead, included within the attributable county of collection. 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 January 1, 1997, the State rate applicable to food purchased for home consumption was reduced from 4% to 3%. Effective July 1, 1998, the State rate applicable to food purchased for home consumption was reduced from 3% to 2%. 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 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 G.S. 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 G.S. 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).

**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.

**Changes in State 1% and 3% rates in 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 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*).

**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.

Figure 36A.1 State Sales and Use Tax Gross Collections: Five Highest Ranked Counties for 1991-92 and 2005-06

