

TABLE 59. ARTICLE 44. THIRD ONE-HALF CENT (1/2¢) LOCAL GOVERNMENT SALES AND USE TAX ALLOCATIONS AND DISTRIBUTABLE PROCEEDS BY COUNTY FOR FISCAL YEAR 2014-2015

County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]	County	Tax allocation [Point-of sale] [\$]	Cost of collection [\$]	Distributable proceeds [\$]
Alamance.....	9,605.31	(33.47)	9,571.84	Hertford.....	(5,964.89)	20.65	(5,944.24)	Vance.....	10,274.81	(35.80)	10,239.01
Alexander.....	3,596.73	(12.53)	3,584.20	Hoke.....	4,394.74	(15.25)	4,379.49	Wake.....	106,367.46	(321.50)	106,045.96
Alleghany.....	475.85	(1.63)	474.22	Hyde.....	28.89	(0.17)	28.72	Warren.....	(4,921.86)	15.36	(4,906.50)
Anson.....	127.97	(0.43)	127.54	Iredell.....	5,724.16	(19.39)	5,704.77	Washington....	202.98	(0.72)	202.26
Ashe.....	58.10	(0.15)	57.95	Jackson.....	1,821.78	(6.28)	1,815.50	Watauga.....	3,298.20	(11.34)	3,286.86
Avery.....	1,546.72	(5.22)	1,541.50	Johnston.....	5,287.90	(18.63)	5,269.27	Wayne.....	1,452.43	(5.11)	1,447.32
Beaufort.....	16.23	(0.08)	16.15	Jones.....	4.07	(0.02)	4.05	Wilkes.....	60.50	(0.37)	60.13
Bertie.....	(1,399.12)	4.89	(1,394.23)	Lee.....	3,257.44	(11.55)	3,245.89	Wilson.....	8,114.14	(28.97)	8,085.17
Bladen.....	1,401.92	(4.94)	1,396.98	Lenoir.....	1,576.45	(5.30)	1,571.15	Yadkin.....	(2,692.31)	9.20	(2,683.11)
Brunswick.....	10,771.88	(39.04)	10,732.84	Lincoln.....	6,188.09	(21.24)	6,166.85	Yancey.....	462.55	(1.72)	460.83
Buncombe.....	31,259.50	(109.05)	31,150.45	Macon.....	4,285.58	(14.61)	4,270.97	<b>Totals.....</b>	<b>100,475.43</b>	<b>(316.49)</b>	<b>100,158.94</b>
Burke.....	(822.20)	2.14	(820.06)	Madison.....	941.65	(3.05)	938.60	Tax allocations for Article 44 do not include taxes collected on food purchased for home consumption.			
Cabarrus.....	(5,412.54)	14.66	(5,397.88)	Martin.....	(42.97)	0.12	(42.85)				
Caldwell.....	(25,510.88)	89.02	(25,421.86)	McDowell.....	1,826.31	(6.34)	1,819.97	The 2007 General Assembly enacted legislation directing the State to assume the nonfederal, nonadministrative Medicaid funding responsibility for county governments; in exchange, the State would assume the local option sales tax rate authorized under Article 44 Third One-Half Cent (1/2¢) Local Government Sales and Use Tax. The 1/2¢ sales and use tax rate exchange was accomplished with a 2-phase incremental repeal of the local tax and concurrent assumption of the levy by the State. The first phase of the rate exchange was effective for transactions on/after October 1, 2008; the second phase of the rate exchange was effective for transactions on/after October 1, 2009 when the remaining Article 44 1/4¢ local option sales and use tax rate was repealed and concurrently assumed by the State.			
Camden.....	71.81	(0.24)	71.57	Mecklenburg....	29,683.74	(107.76)	29,575.98				
Carteret.....	5,420.93	(17.16)	5,403.77	Mitchell.....	9.59	(0.03)	9.56				
Caswell.....	59.13	(0.20)	58.93	Montgomery.....	1,681.24	(5.70)	1,675.54				
Catawba.....	6,050.40	(19.64)	6,030.76	Moore.....	204.09	(0.06)	204.03				
Chatham.....	706.45	(2.27)	704.18	Nash.....	(230.36)	0.72	(229.64)				
Cherokee.....	697.36	(2.44)	694.92	New Hanover...	20,858.05	(72.29)	20,785.76				
Chowan.....	(7,362.24)	25.54	(7,336.70)	Northampton....	2,581.63	(8.26)	2,573.37				
Clay.....	224.79	(0.71)	224.08	Onslow.....	19,716.58	(67.67)	19,648.91				
Cleveland.....	3,213.68	(11.16)	3,202.52	Orange.....	16,851.09	(58.56)	16,792.53				
Columbus.....	(16,511.89)	51.21	(16,460.68)	Pamlico.....	21.47	(0.08)	21.39				
Craven.....	(1,105.81)	3.26	(1,102.55)	Pasquotank.....	136.57	(0.50)	136.07				
Cumberland....	7,525.27	(25.99)	7,499.28	Pender.....	43.04	(0.07)	42.97				
Currituck.....	164.19	(0.60)	163.59	Perquimans.....	(82.54)	0.31	(82.23)				
Dare.....	(7,009.39)	24.40	(6,984.99)	Person.....	1,701.62	(5.77)	1,695.85				
Davidson.....	1,156.78	(4.00)	1,152.78	Pitt.....	(181,126.39)	623.93	(180,502.46)				
Davie.....	(50.05)	0.21	(49.84)	Polk.....	10.93	(0.04)	10.89				
Duplin.....	5,766.25	(19.87)	5,746.38	Randolph.....	3,739.35	(13.65)	3,725.70				
Durham.....	(39,489.63)	136.47	(39,353.16)	Richmond.....	32.51	(0.11)	32.40				
Edgecombe.....	(10,143.15)	35.74	(10,107.41)	Robeson.....	6,869.49	(22.59)	6,846.90				
Forsyth.....	8,453.46	(28.95)	8,424.51	Rockingham....	4,480.53	(15.52)	4,465.01				
Franklin.....	1,465.69	(5.10)	1,460.59	Rowan.....	1,406.98	(4.72)	1,402.26				
Gaston.....	25,672.01	(83.07)	25,588.94	Rutherford.....	1,741.99	(5.87)	1,736.12				
Gates.....	(71.09)	0.24	(70.85)	Sampson.....	1,303.51	(4.54)	1,298.97				
Graham.....	86.09	(0.31)	85.78	Scotland.....	205.19	(0.73)	204.46				
Granville.....	1,429.67	(4.86)	1,424.81	Stanly.....	355.64	(1.38)	354.26				
Greene.....	638.18	(2.10)	636.08	Stokes.....	105.01	(0.35)	104.66				
Guilford.....	6,808.63	(24.63)	6,784.00	Surry.....	7,563.02	(25.19)	7,537.83				
Halifax.....	(11,353.91)	35.51	(11,318.40)	Swain.....	196.31	(0.69)	195.62				
Harnett.....	(7,196.51)	25.60	(7,170.91)	Transylvania....	747.25	(2.77)	744.48				
Haywood.....	2,540.34	(9.20)	2,531.14	Tyrrell.....	94.34	(0.41)	93.93				
Henderson.....	1,707.83	(5.85)	1,701.98	Union.....	2,345.12	(8.11)	2,337.01				

Tax allocation and distributable proceeds amounts reflect delinquent returns, audits, and refunds associated with transaction periods prior to October 1, 2009. Negative values indicate an excess of refunds relative to collections.

These amounts do not agree with the actual receipts of the local governments in fiscal year 2014-15 due to the lag in the collection/distribution cycle.