

MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND GROSS RETAIL SALES

Data are compiled from reports and remittances made by taxpayers, and are classified according to sales and use tax registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers affecting collections and gross retail sales within the business, county, and city classifications, and changes in the sales and use tax law. **NO** county sales and use taxes are included in this report.

TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY COUNTIES
May 1999 Report

County	Gross Collections*	Gross Retail Sales**	County	Gross Collections*	Gross Retail Sales**
Alamance	\$ 3,466,547	\$ 130,245,360	Macon	\$ 834,198	\$ 26,069,911
Alexander	363,366	15,508,142	Madison	118,928	4,946,724
Alleghany	148,330	5,407,362	Martin	535,896	17,031,029
Anson	278,501	10,773,337	McDowell	630,421	34,759,727
Ashe	318,046	12,819,187	Mecklenburg	33,631,822	1,347,277,519
Avery	334,853	11,506,613	Mitchell	232,708	8,913,952
Beaufort	953,594	36,116,184	Montgomery	345,404	18,472,435
Bertie	103,465	7,596,263	Moore	1,945,710	74,342,778
Bladen	395,601	20,526,386	Nash	2,933,667	120,929,695
Brunswick	1,731,703	56,711,207	New Hanover	6,650,397	244,263,816
Buncombe	7,505,736	268,715,414	Northampton	103,946	5,688,577
Burke	1,355,529	58,315,441	Onslow	2,317,667	84,349,673
Cabarrus	3,063,622	114,264,711	Orange	2,390,654	89,565,771
Caldwell	1,224,904	55,856,748	Pamlico	123,341	5,108,550
Camden	53,434	1,955,479	Pasquotank	955,272	37,169,234
Carteret	1,920,524	64,003,424	Pender	421,832	24,385,488
Caswell	92,335	4,555,306	Perquimans	82,059	3,345,536
Catawba	4,871,124	183,253,822	Person	613,839	25,537,499
Chatham	600,671	30,792,825	Pitt	3,852,723	162,371,884
Cherokee	595,851	22,651,068	Polk	190,762	8,431,121
Chowan	217,999	9,402,543	Randolph	1,927,853	84,270,928
Clay	105,356	6,006,942	Richmond	755,038	29,960,900
Cleveland	1,979,659	92,263,596	Robeson	1,805,844	71,885,607
Columbus	927,706	39,055,195	Rockingham	1,409,463	61,626,143
Craven	1,847,761	68,907,837	Rowan	2,374,728	83,962,717
Cumberland	6,755,783	234,026,482	Rutherford	1,030,849	40,871,713
Currituck	433,998	15,097,986	Sampson	968,828	39,083,459
Dare	1,856,220	56,821,549	Scotland	767,131	29,833,826
Davidson	2,354,670	113,042,066	Stanly	1,350,817	49,399,367
Davie	461,627	23,217,974	Stokes	352,278	13,415,084
Duplin	598,271	25,069,072	Surry	1,964,640	75,823,320
Durham	11,756,379	265,149,178	Swain	161,663	5,809,582
Edgecombe	775,800	38,056,262	Transylvania	566,995	18,895,167
Forsyth	10,311,423	425,560,395	Tyrrell	33,240	1,823,122
Franklin	550,044	25,722,992	Union	2,584,823	95,382,518
Gaston	3,872,216	159,026,383	Vance	913,138	38,701,793
Gates	58,165	4,157,102	Wake	24,982,385	931,124,970
Graham	87,211	3,028,955	Warren	152,093	6,249,665
Granville	544,082	24,488,448	Washington	144,597	7,078,765
Greene	106,619	4,186,736	Watauga	1,341,619	46,623,835
Guilford	17,535,382	760,456,613	Wayne	2,648,650	96,001,198
Halifax	1,007,392	39,589,054	Wilkes	1,227,794	51,223,768
Harnett	1,176,339	41,591,821	Wilson	1,912,484	83,057,381
Haywood	1,240,532	48,525,468	Yadkin	439,225	16,676,507
Henderson	1,908,397	72,188,827	Yancey	238,587	8,044,667
Hertford	508,496	20,019,847	Foreign	44,150,387	1,802,647,631
Hoke	185,630	7,946,623	Sales Tax on		
Hyde	99,375	3,293,303	utility services	17,614,719	***
Iredell	3,159,891	151,454,765	8% Hwy. Use Tax	3,921,057	***
Jackson	632,876	20,132,381	2% Use Tax	51,381	***
Johnston	2,412,023	97,104,762			
Jones	56,845	2,594,031			
Lee	1,395,612	59,171,410			
Lenoir	1,568,142	70,759,523			
Lincoln	1,126,418	51,073,090			
			TOTALS	\$285,695,631	\$10,322,198,042

* Gross collections reported during the month of May 1999 including collections of registration fees, penalties, interest, and sales and use tax.

** Amounts shown are total taxable and nontaxable sales reported on sales and use tax returns. Data reflect sales in April 1999 for merchants filing monthly reports, and sales during the period April 16, 1999, through May 15, 1999, for merchants filing semimonthly reports.

*** Sales not presently tabulated.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES
BY CITIES WITH POPULATION IN EXCESS OF 5,000¹
May 1999 Report**

City	Gross Collections*	Gross Retail Sales**	City	Gross Collections*	Gross Retail Sales**
Albemarle	\$ 823,817	\$ 30,863,467	Kernersville	\$ 650,229	\$ 31,927,532
Apex	558,442	18,035,537	King	130,948	4,779,820
Archdale	123,093	4,842,467	Kings Mountain	239,129	13,504,278
Asheboro	1,001,989	36,723,338	Kinston	1,307,999	59,807,245
Asheville	6,149,776	210,041,759	Laurinburg	575,279	20,132,232
Ayden	73,110	4,899,716	Lenoir	780,942	33,171,232
Belmont	248,851	17,200,837	Lewisville	38,863	2,868,807
Bessemer City	44,188	4,815,620	Lexington	1,065,721	44,461,472
Black Mountain	183,741	7,608,639	Lincolnton	707,871	33,905,003
Boone	936,293	33018,612	Lumberton	1,195,700	44,664,821
Brevard	390,817	12,380,828	Matthews	1,370,331	43,658,427
Burlington	2,418,807	89,235,151	Mebane	225,643	8,620,145
Carrboro	332,743	12,840,112	Mint Hill	118,606	4,781,070
Cary	3,331,475	139,899,901	Monroe	1,679,499	59,179,510
Chapel Hill	1,537,018	57,627,863	Mooreville	843,194	42,685,808
Charlotte	27,115,479	1,118,329,783	Morehead City	988,013	30,272,162
Cherryville	113,916	4,961,729	Morganton	848,260	34,549,364
Clayton	268,704	10,491,935	Mount Airy	1,058,990	45,816,263
Clemmons	259,560	9,978,490	Mount Holly	110,882	4,042,185
Clinton	572,695	22,062,861	New Bern	1,245,228	44,378,107
Concord	1,647,415	69,351,208	Newton	278,128	10,527,812
Conover	251,574	13,463,243	Oxford	317,675	13,404,004
Cornelius	382,086	14,203,158	Pinehurst	252,416	9,491,845
Dunn	690,816	23,821,502	Raleigh	15,955,487	547,855,501
Durham	9,021,760	221,414,498	Reidsville	472,512	21,986,834
Eden	531,395	18,499,356	Roanoke Rapids	707,380	26,311,378
Edenton	174,528	8,137,028	Rockingham	530,809	17,716,253
Elizabeth City	821,505	30,989,659	Rocky Mount	2,563,347	101,144,108
Elon College	37,279	1,230,497	Roxboro	514,316	19,331,984
Fayetteville	5,733,592	199,085,145	Salisbury	1,531,624	51,305,646
Forest City	379,807	15,688,661	Sanford	1,160,461	49,675,328
Fuquay-Varina	348,859	14,551,183	Selma	199,442	7,461,882
Garner	1,107,726	31,959,253	Shelby	1,214,827	57,308,517
Gastonia	2,700,268	97,808,816	Siler City	264,636	10,798,575
Goldsboro	2,188,054	73,392,129	Smithfield	865,713	35,912,691
Graham	285,115	12,268,910	Southern Pines	853,489	29,355,823
Greensboro	13,355,792	529,528,876	Spring Lake	217,123	7,378,835
Greenville	3,065,375	127,969,053	Statesville	1,635,870	72,374,613
Hamlet	61,598	3,924,101	Tarboro	246,757	9,960,086
Havelock	241,116	9,981,584	Thomasville	539,047	25,562,366
Henderson	780,890	31,176,708	Wake Forest	198,742	7,437,164
Hendersonville	1,287,677	44,799,862	Washington	581,386	22,843,947
Hickory	3,298,122	109,958,843	Waynesville	659,605	24,494,437
High Point	2,793,378	140,019,759	Whiteville	528,784	20,928,374
Hillsborough	323,457	11,331,688	Williamston	321,152	11,049,055
Hope Mills	130,084	4,693,119	Wilmington	5,361,024	198,027,184
Huntersville	699,418	23,411,832	Wilson	1,670,786	63,145,083
Indian Trail	149,301	5,293,252	Winston-Salem	8,488,803	342,299,995
Jacksonville	1,744,282	61,753,594			
Kannapolis	852,034	27,135,256	TOTALS	\$164,881,485	\$6,244,995,221

¹ Estimated population as of July 1, 1994, prepared by the Office of State Planning.

* Gross collections reported during the month of May 1999 including collections of registration fees, penalties, interest, and sales and use tax.

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TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND GROSS RETAIL SALES BY TYPES OF BUSINESSES
May 1999 Report

Type of business	Gross Collections*	Gross Retail Sales**	Type of business	Gross Collections*	Gross Retail Sales**
1%, 2% and 3% Retail Sales Group	\$ 15,911,015	\$ 874,359,194	Lumber and Building Material Group - 4%	\$ 34,143,914	\$ 1,096,067,984
001 Manufactured homes - 2%	2,055,125	102,724,348	601 Sheet metal shops; steel fabricators	1,362,583	73,488,249
002 Airplanes, boats, etc. - 3%	1,219,850	29,080,525	602 Building hardware and machine stores	187,236	11,653,964
003 Food for home consumption - 2%	10,393,800	519,516,351	603 Building material dealers	23,078,968	682,093,972
009 Farm, mill, laundry machinery; fuel to farmers, manufacturers, laundries; other - 1%	2,242,240	223,037,970	604 Cabinet shops	949,957	31,110,354
Apparel Group - 4%	\$ 8,035,484	\$ 222,172,022	605 Electrical, plumbing, heating supply dealers	7,590,233	252,302,507
101 Boot and shoe stores	1,451,579	36,695,305	606 Monument and tombstone dealers	27,060	1,476,794
102 Clothing stores	5,928,200	154,038,257	607 Others	441,136	24,688,218
103 Furriers	4480	280,980	608 Storm window and door dealers	506,742	19,253,926
104 Haberdasheries	35,896	1,578,284	Unclassified Group - 4%	\$ 62,633,399	\$ 2,819,958,025
105 Millinery shops	13,449	346,477	701 Beauty and barber shops and supply dealers	633,174	21,860,704
106 Shoe repair shops	99,701	2,688,292	702 Bookstores, school supply stores	1,648,182	60,921,934
107 Others	502,180	26,544,427	703 Newsstands	380,959	15,800,484
Automotive Group - 4%	\$ 13,757,622	\$ 1,446,638,399	704 Coal, wood, fuel oil, and bottled gas dealers	795,389	62,437,521
201 Motor vehicle dealers	2,617,273	667,482,858	705 Feed stores, millers, hatcheries	211,837	18,682,033
202 Service stations	1,395,580	167,012,536	706 Florists and nurseries	1,886,749	69,456,147
203 Garages	1,752,082	89,586,045	707 Airplane dealers	233,458	22,711,673
204 Motorcycle and bicycle dealers	559,220	31,395,431	708 Hotels, motels, cottage rentals, etc.	6,205,123	160,367,261
205 Automotive supply stores	3,851,965	144,666,207	709 Office machine and supply dealers	7,987,880	313,400,473
206 Others	262,925	18,834,051	710 Funeral homes	607,794	24,607,262
207 Oil and petroleum products dealers	1,470,756	209,097,088	711 Others	33,217,384	1,599,847,008
208 Tire dealers, recappers, and repairers	1,727,219	72,666,849	712 Photographers, artists, photofinishers	1,406,384	49,875,262
209 Manufactured home (mobile home) dealers	120,603	45,897,334	713 Printers, publishers, blueprinters, engravers, etc.	2,328,355	147,043,427
Food Group - 4%	\$ 42,109,951	\$ 1,283,174,761	714 Laundries, dry cleaners, etc.	1,407,066	38,663,041
301 Bakeries	207,104	5,773,905	715 Hospitals, physicians, veterinarians, etc.	601,881	28,541,917
302 Candy and confectionery stores	100,143	3,581,228	716 Boat and marine supply dealers	371,449	21,359,886
303 Dairies and dairy bars	306,244	7,994,495	717 Pet, hobby, and craft shops	908,812	32,201,979
304 Grocery stores, meat markets, etc.	15,138,225	573,167,158	718 Chemical, janitorial supplies and paper products dealers	1,352,632	99,892,884
305 Vending machine operators; drink stands	1,419,429	38,882,660	719 Machine shops; locksmiths, etc.	448,891	32,287,129
306 Restaurants, cafeterias, grills, snack bars, etc.	23,937,076	621,437,961	Utility Services - 2.83%, 3% & 6.5%	\$ 17,614,719	***
307 Others	155,264	7,953,008	Total Retail Sales Group	\$ 261,768,180	\$ 10,322,198,042
308 Taverns, nightclubs, etc.	846,467	24,384,346	8% Hwy. Use Tax - Mtr. Veh. Leasing	\$ 3,921,057	***
Furniture Group - 4%	\$ 12,165,167	\$ 417,918,597	Use Tax Group	\$ 20,006,393	
401 Furniture stores	5,033,054	178,953,513	900 1% Use Tax	2,332,347	
402 Household appliance dealers and repair services	2,859,662	94,123,934	901 4% Use Tax	17,589,304	
403 Musical merchandise dealers	713,745	25,519,024	902 2% Use Tax on manufactured homes	51,851	
404 Industrial, office, and store furniture and fixture dealers	1,013,762	31,827,410	3% Use Tax on airplanes, boats	7,107	
405 Others	152,362	12,622,039	905 2% Use Tax on food for home consumption	25,784	
406 Awning and venetian blind dealers	126,918	3,458,990	Grand Total - All Groups	\$ 285,695,631	\$ 10,322,198,042
407 Antique dealers; interior decorators	1,020,680	29,631,531			
408 Upholstery shops; floor covering dealers	1,244,983	41,782,156			
General Merchandise Group - 4%	\$ 55,396,910	\$ 2,161,909,060			
501 Department stores	6,597,743	166,254,065			
502 Drugstores; drug and medical supply houses	4,124,124	288,080,824			
503 Dry goods stores; fabric and yarn shops	258,424	13,269,353			
504 Farm implement and supply stores	1,561,163	88,531,183			
505 Discount stores, general stores	21,228,203	631,886,479			
506 Hardware stores	2,436,731	87,639,648			
507 Jewelry stores; watch and clock repair shops	1,413,327	39,916,044			
508 Leather and leather goods stores	36,414	4,618,261			
509 Industrial machinery and supply dealers	2,889,610	240,799,274			
510 Secondhand goods stores; flea markets	214,883	6,456,259			
511 Sporting goods stores; toy shops	2,287,238	78,366,245			
512 Variety stores; 5 & 10 specialty stores	1,451,372	37,377,187			
513 Others	6,451,369	331,986,897			
514 Paint, wallpaper, and glass stores	1,206,667	38,391,245			
515 Pawn shops; army surplus stores, etc.	306,111	8,382,457			
516 Road building equipment and supply dealers	2,033,222	71,650,586			
517 Gift and novelty shops; coin dealers	900,310	28,303,053			

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