

**Sources of General Revenue for the State Government,  
Counties and Municipalities in North Carolina,  
Fiscal Year 1991-92**

Source	State	Counties	Municipalities
Federal Government	24.9%	1.4%	4.3%
State Government	–	50.9%	14.5%
Sales Tax	14.6%	6.4%	9.9%
Corporate Income Tax	4.3%	–	–
Personal Income Tax	24.1%	–	–
Property Tax	–	20.5%	32.7%
Other			

Note: Various small sources are excluded; thus columns do not add to 100%.

Source: State and Local Government Relations in North Carolina: Their Evolution and Current Status, edited by Charles D. Liner, Institute of Government, University of North Carolina at Chapel Hill, 1995.