having introduced a bill, SB369, that would change the way North Carolina distributes sales-tax revenues. At issue is the 2 percent local tax that’s added to the 4.75 percent base rate. About a quarter of North Carolina’s counties add another 0.25 percent, and three counties charge a 0.50 percent local transit tax, but neither of these additions are affected by SB369.

Currently, three-quarters of the revenue from the local tax goes to the county in which the retail sale took place. The other quarter is shared among all counties in the state according to population. What SB369 would do is share the entire revenue among all counties on a per-capita basis. Instead of a 75/25 split between local and shared revenue, the bill would make it 0/100.

The purpose of the bill is to shift tax revenues from urban to rural counties. Supporters say it’s unfair that money spent by rural residents funds the governments of urban counties. They rightly point out the special economic challenges facing rural North Carolina. What they don’t say is why this bill is the way to address those challenges.

After all, the counties in which retail sales take place must invest in infrastructure and public safety in order to make those sales possible. It seems fair that they should receive the revenue needed to finance those investments. And current law already involves a degree of redistribution to rural counties.

In isolation, it might be reasonable to talk about altering the split. Maybe it should be 60/40 or 80/20. But 0/100 is an extreme change, especially given the state’s recent actions to restructure the new plan and Forsyth would gain 13 percent, but Guilford would gain 6 percent under the bill. The projections point to losses by Durham and Mecklenburg counties, while Wake would roughly break even. But Guilford would gain 6 percent under the new plan and Forsyth would gain 13 percent. If that’s the case, why are officials in those counties opposed to the bill?

The reason appears to be that supporters of the bill are playing games with the numbers. First, the projections are the effects on county revenues in fiscal year 2018-19. For example, Jones County’s revenues in 2018-19 would be up 163 percent over 2013-14.

Second, the projections assume that total sales tax revenue will grow by 3.5 percent per year. Whether that’s a reasonable assumption is beside the point, because it skews the numbers. It implies that ignoring distribution issues, total revenues in 2018-19 will be 18.8 percent higher than in 2013-14.

The most reasonable apples-to-apples comparison would be last year under the old law vs. last year under SB369. Fortunately, the above numbers allow us to do that. The bill would have reduced Guilford’s share of 2013-14 revenues by 10.9 percent and Forsyth’s by 4.4 percent.

Other apples-to-apples calculations: Durham, down 23.5 percent in 2013-14; Wake, down 15.7 percent; and Mecklenburg, down 22.1 percent.

The corrected projections make the bill even harder for cities to swallow. This is a strange way to treat North Carolina’s engines of growth. There are many things the state could, and should, do to address problems of poverty, unemployment, and declining population in rural counties. This bill isn’t it.