

MONTHLY REPORT OF STATE SALES AND USE TAX GROSS COLLECTIONS AND TAXABLE 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 taxable sales within the business and county 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 TAXABLE SALES BY COUNTIES

October 2017 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,503,888	\$ 199,266,722	Macon	\$ 2,376,345	\$ 49,523,157
Alexander	766,989	16,033,034	Madison	496,945	10,276,908
Alleghany	319,302	6,706,935	Martin	832,910	17,511,759
Anson	552,835	11,608,408	McDowell	1,430,488	30,040,448
Ashe	1,051,438	22,007,034	Mecklenburg	87,666,735	1,839,922,506
Avery	1,175,549	24,650,538	Mitchell	602,730	12,670,801
Beaufort	1,800,920	38,158,683	Montgomery	722,873	15,083,437
Bertie	335,194	7,038,018	Moore	5,112,688	107,148,024
Bladen	928,464	19,614,248	Nash	4,100,628	86,107,074
Brunswick	6,832,305	143,742,622	New Hanover	17,404,980	364,839,392
Buncombe	22,448,527	470,717,301	Northampton	327,325	6,874,401
Burke	2,829,862	59,563,888	Onslow	7,918,874	166,205,341
Cabarrus	13,208,131	277,323,488	Orange	7,225,156	151,394,256
Caldwell	2,235,865	46,870,231	Pamlico	344,964	7,253,315
Camden	212,930	4,479,255	Pasquotank	1,778,717	37,330,483
Carteret	4,705,747	98,884,839	Pender	1,993,286	41,779,896
Caswell	301,503	6,344,527	Perquimans	239,431	5,129,009
Catawba	9,143,704	192,542,899	Person	1,282,610	26,901,732
Chatham	2,388,123	49,894,766	Pitt	9,641,734	202,408,841
Cherokee	1,254,653	26,353,835	Polk	597,771	12,546,216
Chowan	464,656	9,734,787	Randolph	4,802,346	100,667,713
Clay	307,439	6,415,448	Richmond	1,461,058	30,572,421
Cleveland	4,008,268	84,204,600	Robeson	4,149,196	87,095,712
Columbus	1,510,641	31,663,201	Rockingham	2,703,540	56,504,759
Craven	4,194,050	88,122,316	Rowan	5,260,739	110,288,991
Cumberland	15,976,989	335,021,096	Rutherford	2,306,043	48,369,405
Currituck	2,274,721	47,675,700	Sampson	1,856,375	38,946,619
Dare	7,181,012	150,767,977	Scotland	1,241,772	26,014,556
Davidson	5,036,608	105,596,455	Stanly	2,292,529	48,133,855
Davie	1,295,142	27,067,163	Stokes	986,700	20,610,452
Duplin	1,572,862	32,908,916	Surry	3,491,388	73,297,053
Durham	28,895,397	607,058,777	Swain	625,176	13,077,284
Edgecombe	1,478,859	31,040,248	Transylvania	1,514,760	31,503,184
Forsyth	21,873,648	458,637,530	Tyrrell	88,821	1,866,760
Franklin	1,600,859	33,477,168	Union	8,188,608	171,860,964
Gaston	8,418,785	176,660,817	Vance	1,717,334	36,250,661
Gates	140,693	2,928,523	Wake	71,095,726	1,493,273,168
Graham	305,143	6,409,806	Warren	332,907	6,980,102
Granville	1,412,858	29,629,804	Washington	315,782	6,604,426
Greene	270,557	5,663,500	Watauga	3,854,763	80,802,998
Guilford	30,205,605	633,533,893	Wayne	4,477,735	94,197,129
Halifax	2,012,679	42,218,084	Wilkes	2,369,324	49,850,654
Harnett	3,651,656	76,590,740	Wilson	3,865,488	81,082,912
Haywood	3,092,810	64,725,899	Yadkin	864,722	18,033,689
Henderson	5,483,340	114,933,677	Yancey	528,639	11,093,726
Hertford	927,930	19,496,048	Foreign	33,169,175	698,570,658
Hoke	754,979	15,852,511	Combined General Rate	107,379,507	—
Hyde	259,305	5,433,979	Motor Vehicle Leasing (Short-Term)	6,237,099	—
Iredell	9,217,362	193,332,129			
Jackson	2,222,910	46,689,508			
Johnston	6,957,754	146,284,276			
Jones	181,039	3,791,428			
Lee	3,142,634	66,559,770			
Lenoir	2,132,229	44,812,494			
Lincoln	3,186,454	66,988,708	TOTALS	\$ 692,918,247	\$ 12,160,225,095

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during October 2017. Data reflect sales primarily in September 2017, but may include sales from prior periods.

— Sales not tabulated. Gross receipts derived from piped natural gas, electricity, telecommunications service and ancillary service, video programming service (direct-to-home satellite and other), spirituous liquor, aviation gasoline and jet fuel transactions are taxed at the combined general rate of 7%.

Gross receipts derived from the short-term lease or rental of a motor vehicle are taxed at the rate of 8%.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES

October 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,747,945	\$ 46,589,928	Lumber & Building Material Group - 4.75%	\$ 66,995,172	\$ 1,408,101,974
001 Manufactured homes - 4.75%	466,469	9,830,180	601 Sheet metal shops; steel fabricators	2,244,138	47,168,074
002 Boats - 3%	797,187	26,572,890	602 Building hardware and machine stores	546,992	11,244,608
004 Modular homes - 4.75%	484,289	10,186,858	603 Building material dealers	47,020,687	988,962,459
			604 Cabinet shops	1,296,601	27,010,538
Apparel Group - 4.75%	\$ 22,755,675	\$ 477,645,756	605 Electrical, plumbing and heating supply dealers	11,730,033	246,400,982
101 Boot and shoe stores	2,997,113	63,044,747	606 Monument and tombstone dealers	73,697	1,550,029
102 Clothing stores	18,662,377	391,682,786	607 Others	2,713,347	57,039,537
103 Furriers (suppressed)			608 Storm window and door dealers	1,369,678	28,725,746
104 Men's clothing & accessory stores	16,578	348,044			
105 Women's clothing & accessory stores	40,216	846,649	Unclassified Group - 4.75%	\$ 164,888,523	\$ 3,459,854,913
106 Shoe repair shops	268,638	5,646,442	701 Beauty and barber shops and supply dealers	2,029,408	42,466,199
107 Others	770,754	16,077,089	702 Bookstores, school supply stores	3,321,630	69,867,135
Automotive Group - 4.75%	\$ 35,149,209	\$ 735,093,157	703 Newsstands	692,614	14,481,823
201 Motor vehicle dealers	7,686,734	161,513,865	704 Coal, wood, fuel oil, and bottled gas dealers	1,318,413	27,729,136
202 Service stations	3,166,226	66,345,896	705 Feed stores, millers, hatcheries	591,565	12,410,420
203 Garages	5,654,024	116,970,102	706 Florists and nurseries	1,942,498	40,479,663
204 Motorcycle and bicycle dealers	1,242,738	26,051,279	707 Airplane dealers	609,323	12,803,309
205 Automotive supply stores	9,128,437	191,062,845	708 Hotels, motels, cottage rentals, etc.	21,337,183	448,342,865
206 Others	1,376,292	28,561,745	709 Office machine and supply dealers	11,182,287	235,065,831
207 Oil and petroleum products dealers	2,347,051	49,384,877	710 Funeral homes	823,121	16,988,604
208 Tire dealers, recappers and repairers	4,285,675	89,686,178	711 Others	99,923,242	2,097,503,807
209 Manufactured home (mobile home) dealers	262,032	5,516,371	712 Photographers, artists, photofinishers	2,199,885	45,931,761
Food Group - 4.75%	\$ 115,526,308	\$ 2,417,981,384	713 Printers, publishers, blueprinters, engravers, etc.	3,440,656	71,895,632
301 Bakeries	1,472,854	30,690,023	714 Laundries, dry cleaners, etc.	1,143,462	23,904,748
302 Candy and confectionery stores	403,567	8,387,704	715 Hospitals, physicians, veterinarians, etc.	5,289,182	110,774,046
303 Dairies and dairy bars	723,042	14,816,011	716 Boat and marine supply dealers	840,647	17,226,934
304 Grocery stores, meat markets, etc.	34,344,370	720,808,749	717 Pet, hobby and craft shops	4,276,785	89,739,471
305 Vending machine operators; drink stands	2,183,083	45,778,811	718 Chemical, janitorial supplies and paper products dealers	2,780,434	58,439,496
306 Restaurants, cafeterias, grills, snack bars, etc.	71,906,629	1,504,294,655	719 Machine shops; locksmiths, etc.	1,146,187	23,804,032
307 Others	1,064,906	22,218,445			
308 Taverns, nightclubs, etc.	3,427,856	70,986,987			
Furniture Group - 4.75%	\$ 20,317,099	\$ 425,831,591	Total Retail Sales and Use Group	\$ 579,301,641	\$ 12,160,225,095
401 Furniture stores	8,416,031	176,793,907	Combined General Rate - 7%	\$ 107,379,507	\$ -
402 Household appliance dealers and repair services	4,161,312	87,474,335	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	351,111	7,316,537	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,237,099	\$ -
404 Industrial, office and store furniture and fixture dealers	1,171,392	24,491,979			
405 Others	885,980	18,533,105	Grand Total - All Groups	\$ 692,918,247	\$ 12,160,225,095
406 Awning and blinds dealers	172,280	3,578,793			
407 Antique dealers; interior decorators	2,346,378	48,988,867			
408 Upholstery shops; floor covering dealers	2,812,614	58,654,069			
General Merchandise Group - 4.75%	\$ 151,921,710	\$ 3,189,126,392			
501 Department stores	18,814,625	395,990,029			
502 Drugstores; drug and medical supply houses	8,488,019	177,997,064			
503 Dry goods stores; fabric and yarn shops	572,058	11,990,362			
504 Farm implement and supply stores	3,815,963	80,232,676			
505 Discount stores; general stores	36,863,093	775,790,920			
506 Hardware stores	3,361,251	70,596,102			
507 Jewelry stores; watch and clock repair shops	1,976,972	41,453,805			
508 Leather and leather goods stores	232,287	4,885,434			
509 Industrial machinery and supply dealers	8,985,990	188,729,205			
510 Secondhand goods stores; flea markets	1,599,629	33,406,227			
511 Sporting goods stores; toy shops	4,270,624	89,207,000			
512 Variety stores; 5 & 10 specialty stores	5,550,207	116,725,207			
513 Others	48,165,241	1,008,754,566			
514 Paint, wallpaper, and glass stores	2,162,907	45,471,834			
515 Pawn shops; army surplus stores, etc.	605,468	12,649,511			
516 Road building equipment and supply dealers	4,351,866	91,560,821			
517 Gift and novelty shops; coin dealers	2,105,509	43,685,629			

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— Sales not tabulated.

Note: Beginning October 1, 2015, the sales price of each aircraft sold at retail or purchased for use is subject to the State general rate of 4.75% (previously 3% State rate) with a maximum tax per article of \$2,500 (previously \$1,500); gross collections and associated taxable sales or purchases are now reported along with all other transactions subject to the State general rate.