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STATE SALES AND USE TAX STATISTICS
FOR FISCAL YEAR 2023-2024

This report contains the following tables:

1. State Sales and Use Tax Gross Collections and Taxable Sales by Counties and by Major Business Groups
2. State Sales and Use Tax Gross Collections and Taxable Sales by Types of Businesses
3. State Sales and Use Tax Gross Collections and Taxable Sales by County Summary

As a full member state in compliance with the Streamlined Sales and Use Tax Agreement, North Carolina does not require taxpayers to report gross retail sales by business location. In this report, remittances of State sales and use taxes collected on combined taxable sales and purchases for use are categorized by a taxpayer-selected business classification and allocated to counties according to county sales and use tax liabilities. These State tax collections are reported by the month and fiscal year for which the Department processed complementary county tax collections, which are sourced according to statute to presumed destination of use, rather than point of sale.

NOTE: State sales and use tax statistics do not include county sales and use taxes. Data are by-product data compiled during the processing of forms and remittances submitted by taxpayers required to register for, collect, and remit sales and use taxes.

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**TABLE 1. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES
BY COUNTIES AND BY MAJOR BUSINESS GROUPS FOR FISCAL YEAR 2023-2024**

(See Table 2 for types of businesses included in each major business group.)

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
ALAMANCE	\$ 175,589,492	\$ 3,683,361,207	AVERY	\$ 26,042,996	\$ 546,113,537
3% and 4.75% Tax	148,695	4,536,489	Suppressed	—	—
Apparel	8,887,299	186,544,930	Apparel	332,189	6,975,936
Automotive	12,368,054	258,467,770	Automotive	938,269	19,666,979
Food	26,819,209	562,491,160	Food	4,363,210	90,585,087
Furniture	3,610,437	75,654,455	Furniture	1,361,107	28,524,605
General merchandise	45,265,025	948,745,245	General merchandise	5,628,374	118,007,084
Lumber and building material	18,828,693	395,912,088	Lumber and building material	5,061,674	106,510,905
Unclassified	59,662,079	1,251,009,070	Unclassified♣	8,358,172	175,842,941
ALEXANDER	\$ 17,434,321	\$ 366,220,918	BEAUFORT	\$ 36,548,043	\$ 770,770,359
Suppressed	—	—	Suppressed	—	—
Apparel	471,993	9,871,672	Apparel	908,229	19,001,705
Automotive	1,590,320	33,385,251	Automotive	2,868,300	59,612,156
Food	2,496,346	52,232,853	Food	6,142,134	128,749,762
Furniture	320,575	6,680,244	Furniture	766,538	15,932,600
General merchandise	6,105,660	128,280,626	General merchandise	11,163,385	234,603,411
Lumber and building material	1,987,274	41,799,774	Lumber and building material	4,807,819	99,774,104
Unclassified♣	4,462,153	93,970,496	Unclassified♣	9,891,638	213,096,623
ALLEGHANY	\$ 7,499,695	\$ 157,091,621	BERTIE	\$ 7,274,541	\$ 152,169,251
Suppressed	—	—	Suppressed	—	—
Apparel	151,568	3,182,316	Apparel	190,027	3,987,101
Automotive	644,459	13,501,810	Automotive	398,492	7,949,275
Food	1,186,511	24,654,031	Food	1,157,910	24,081,983
Furniture	177,604	3,716,652	Furniture	124,547	2,619,007
General merchandise	1,945,103	40,835,681	General merchandise	2,482,569	52,185,032
Lumber and building material	1,517,699	31,901,632	Lumber and building material	840,986	17,667,279
Unclassified♣	1,876,750	39,299,499	Unclassified♣	2,080,010	43,679,573
ANSON	\$ 11,431,076	\$ 240,044,907	BLADEN	\$ 15,714,601	\$ 329,988,431
Suppressed	—	—	Suppressed	—	—
Apparel	225,190	4,732,517	Apparel	388,720	8,129,570
Automotive	729,378	15,274,629	Automotive	1,502,606	31,399,101
Food	1,946,544	40,799,830	Food	2,660,963	55,535,142
Furniture	220,342	4,634,345	Furniture	310,255	6,521,562
General merchandise	3,445,085	72,450,580	General merchandise	4,905,876	103,092,352
Lumber and building material	1,355,346	28,480,338	Lumber and building material	1,335,840	28,095,589
Unclassified♣	3,509,190	73,672,668	Unclassified♣	4,610,342	97,215,115
ASHE	\$ 21,156,613	\$ 442,935,024	BRUNSWICK	\$ 173,882,438	\$ 3,654,760,450
Suppressed	—	—	3% and 4.75% Tax	1,308,186	33,268,159
Apparel	529,593	11,097,042	Apparel	4,231,026	88,795,146
Automotive	1,358,740	28,301,814	Automotive	8,196,968	172,019,778
Food	2,768,559	57,495,865	Food	25,334,054	529,764,690
Furniture	543,294	11,390,123	Furniture	5,385,088	111,587,202
General merchandise	6,456,628	135,582,915	General merchandise	40,213,111	845,008,842
Lumber and building material	4,317,979	90,379,929	Lumber and building material	35,899,351	755,398,392
Unclassified♣	5,181,820	108,687,335	Unclassified	53,314,655	1,118,918,241

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
BUNCOMBE	\$ 372,583,195	\$ 7,815,439,159	CARTERET	\$ 92,897,824	\$ 1,955,338,095
3% and 4.75% Tax	670,243	15,247,376	3% and 4.75% Tax	426,937	14,202,107
Apparel	15,339,076	321,940,382	Apparel	2,918,175	61,236,010
Automotive	17,885,551	373,911,622	Automotive	3,501,599	73,387,783
Food	64,442,472	1,347,933,883	Food	16,141,894	339,081,032
Furniture	10,546,888	221,457,418	Furniture	2,877,766	60,262,838
General merchandise	91,894,355	1,930,517,215	General merchandise	22,690,457	476,939,864
Lumber and building material	42,868,250	901,077,802	Lumber and building material	13,196,105	277,240,191
Unclassified	128,936,359	2,703,353,462	Unclassified	31,144,892	652,988,269
BURKE	\$ 55,683,117	\$ 1,170,604,381	CASWELL	\$ 6,486,031	\$ 136,047,194
3% and 4.75% Tax	359,413	11,159,769	Suppressed	–	–
Apparel	1,468,747	30,771,383	Apparel	132,618	2,779,711
Automotive	3,857,945	80,415,984	Automotive	404,405	8,379,911
Food	9,238,977	192,665,624	Food	807,027	16,870,145
Furniture	1,268,892	26,546,622	Furniture	177,964	3,739,361
General merchandise	18,719,447	393,547,917	General merchandise	2,236,936	46,954,323
Lumber and building material	6,955,353	146,190,126	Lumber and building material	580,101	12,196,782
Unclassified	13,814,344	289,306,956	Unclassified♣	2,146,980	45,126,961
CABARRUS	\$ 269,499,738	\$ 5,668,257,746	CATAWBA	\$ 170,053,858	\$ 3,578,969,240
3% and 4.75% Tax	712,203	20,876,117	3% and 4.75% Tax	900,687	29,051,179
Apparel	14,929,786	313,498,440	Apparel	6,746,723	140,955,555
Automotive	18,505,236	388,503,491	Automotive	14,375,400	300,905,224
Food	41,431,145	870,708,788	Food	28,558,229	598,310,003
Furniture	5,487,881	115,357,166	Furniture	5,380,778	112,186,424
General merchandise	77,445,222	1,627,598,726	General merchandise	49,645,429	1,043,947,247
Lumber and building material	31,005,841	651,822,156	Lumber and building material	21,069,545	442,869,872
Unclassified	79,982,423	1,679,892,863	Unclassified	43,377,069	910,743,736
CALDWELL	\$ 45,614,167	\$ 958,861,447	CHATHAM	\$ 70,405,556	\$ 1,478,309,519
Suppressed	–	–	Suppressed	–	–
Apparel	1,088,491	22,850,434	Apparel	1,668,794	34,894,598
Automotive	3,777,369	79,224,734	Automotive	3,823,615	80,008,104
Food	7,978,659	167,700,680	Food	7,591,800	158,809,266
Furniture	1,476,007	30,917,291	Furniture	2,365,756	49,606,743
General merchandise	13,884,561	291,941,191	General merchandise	20,155,423	423,469,144
Lumber and building material	5,379,040	113,099,866	Lumber and building material	14,413,700	303,177,180
Unclassified♣	12,030,040	253,127,251	Unclassified♣	20,386,466	428,344,485
CAMDEN	\$ 5,866,566	\$ 123,143,631	CHEROKEE	\$ 25,892,788	\$ 542,633,155
Suppressed	–	–	Suppressed	–	–
Apparel	111,204	2,337,241	Apparel	711,610	14,948,580
Automotive	581,253	12,056,708	Automotive	1,631,297	33,981,763
Food	398,892	8,337,224	Food	3,879,036	80,764,912
Furniture	117,336	2,460,351	Furniture	767,846	16,136,231
General merchandise	2,281,936	47,985,562	General merchandise	8,400,896	176,653,778
Lumber and building material	702,138	14,759,247	Lumber and building material	4,742,445	99,637,691
Unclassified♣	1,673,807	35,207,298	Unclassified♣	5,759,657	120,510,199

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
CHOWAN	\$ 10,312,777	\$ 216,676,274	CUMBERLAND	\$ 294,046,175	\$ 6,167,392,257
Suppressed	–	–	3% and 4.75% Tax	194,345	5,034,438
Apparel	238,094	5,005,867	Apparel	14,034,225	294,863,738
Automotive	726,245	15,259,998	Automotive	21,055,725	439,860,044
Food	1,549,535	32,352,508	Food	50,515,611	1,059,254,704
Furniture	203,603	4,280,223	Furniture	7,056,867	147,875,954
General merchandise	2,840,140	59,703,895	General merchandise	85,395,416	1,795,561,660
Lumber and building material	1,365,974	28,629,633	Lumber and building material	32,631,380	686,349,548
Unclassified♣	3,389,187	71,444,149	Unclassified	83,162,605	1,738,592,171
CLAY	\$ 7,580,967	\$ 159,183,972	CURRITUCK	\$ 43,138,016	\$ 905,181,003
Suppressed	–	–	Suppressed	–	–
Apparel	170,231	3,578,203	Apparel	1,442,189	30,332,288
Automotive	639,587	13,440,370	Automotive	1,619,504	33,765,341
Food	1,119,107	23,444,177	Food	5,225,597	109,287,192
Furniture	140,431	2,944,512	Furniture	879,477	18,433,364
General merchandise	2,412,605	50,672,223	General merchandise	7,913,773	166,307,490
Lumber and building material	1,139,934	23,982,220	Lumber and building material	3,761,424	78,922,047
Unclassified♣	1,959,071	41,122,267	Unclassified♣	22,296,051	468,133,281
CLEVELAND	\$ 72,778,551	\$ 1,525,314,191	DARE	\$ 115,344,293	\$ 2,423,855,895
3% and 4.75% Tax	28,114	917,192	3% and 4.75% Tax	228,266	7,551,270
Apparel	1,307,885	27,425,949	Apparel	4,280,909	89,809,012
Automotive	4,831,355	100,479,951	Automotive	2,674,274	55,956,124
Food	11,652,533	242,326,502	Food	20,022,540	419,221,614
Furniture	1,387,828	28,933,014	Furniture	2,537,372	53,334,730
General merchandise	23,586,362	495,819,391	General merchandise	19,997,444	420,145,503
Lumber and building material	9,606,441	201,832,934	Lumber and building material	12,754,022	267,909,017
Unclassified	20,378,033	427,579,257	Unclassified	52,849,467	1,109,928,626
COLUMBUS	\$ 28,535,401	\$ 597,808,640	DAVIDSON	\$ 111,603,996	\$ 2,345,162,757
3% and 4.75% Tax	31,664	942,418	3% and 4.75% Tax	359,659	11,322,120
Apparel	721,562	15,010,081	Apparel	2,242,464	46,941,190
Automotive	2,300,942	47,817,719	Automotive	8,885,824	186,138,565
Food	4,556,076	95,279,675	Food	18,774,820	393,234,192
Furniture	838,767	17,575,285	Furniture	2,729,809	57,368,175
General merchandise	9,254,447	194,307,858	General merchandise	36,100,283	758,013,050
Lumber and building material	3,266,574	68,712,187	Lumber and building material	12,625,524	265,237,301
Unclassified	7,565,369	158,163,417	Unclassified	29,885,613	626,908,164
CRAVEN	\$ 84,557,804	\$ 1,774,769,075	DAVIE	\$ 28,748,534	\$ 603,328,283
3% and 4.75% Tax	559,123	12,883,251	Suppressed	–	–
Apparel	1,961,166	41,163,905	Apparel	507,170	10,602,238
Automotive	5,355,855	112,012,298	Automotive	1,924,419	40,435,377
Food	14,370,503	300,639,728	Food	4,778,937	99,817,821
Furniture	2,413,838	50,378,160	Furniture	754,669	15,869,885
General merchandise	25,469,400	534,979,943	General merchandise	9,116,715	191,483,698
Lumber and building material	10,299,642	216,683,935	Lumber and building material	4,365,312	91,829,089
Unclassified	24,128,276	506,027,854	Unclassified♣	7,301,312	153,290,175

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
DUPLIN	\$ 30,125,007	\$ 631,721,139	GASTON	\$ 193,980,207	\$ 4,074,653,781
Suppressed	–	–	3% and 4.75% Tax	93,543	2,720,919
Apparel	714,093	14,962,158	Apparel	7,244,991	152,166,645
Automotive	3,543,800	74,172,538	Automotive	11,646,715	244,431,976
Food	5,190,055	108,984,389	Food	32,101,377	672,672,189
Furniture	618,897	12,822,114	Furniture	4,001,809	84,148,845
General merchandise	9,463,451	198,762,528	General merchandise	58,574,227	1,231,420,903
Lumber and building material	2,679,284	56,343,299	Lumber and building material	26,583,727	558,970,425
Unclassified♣	7,915,427	165,674,113	Unclassified	53,733,818	1,128,121,879
DURHAM	\$ 512,523,157	\$ 10,766,356,401	GATES	\$ 3,092,869	\$ 64,767,957
3% and 4.75% Tax	195,539	6,375,349	Suppressed	–	–
Apparel	24,700,962	518,842,090	Apparel	70,764	1,488,165
Automotive	25,474,486	534,585,830	Automotive	348,672	7,267,644
Food	60,440,021	1,266,921,895	Food	301,441	6,275,403
Furniture	12,282,253	257,922,183	Furniture	61,278	1,289,998
General merchandise	132,477,948	2,782,631,619	General merchandise	1,205,907	25,209,235
Lumber and building material	51,085,991	1,074,289,370	Lumber and building material	194,625	4,089,794
Unclassified	205,865,956	4,324,788,065	Unclassified♣	910,182	19,147,717
EDGECOMBE	\$ 29,137,601	\$ 611,891,469	GRAHAM	\$ 6,168,235	\$ 129,680,911
Suppressed	–	–	Suppressed	–	–
Apparel	934,800	19,598,758	Apparel	92,565	1,941,471
Automotive	1,300,050	27,176,025	Automotive	393,472	8,217,728
Food	4,059,080	85,271,035	Food	1,079,390	22,573,832
Furniture	728,546	15,326,856	Furniture	159,324	3,348,688
General merchandise	9,330,401	196,124,707	General merchandise	1,466,225	30,835,937
Lumber and building material	3,398,966	71,480,796	Lumber and building material	542,120	11,336,103
Unclassified♣	9,385,759	196,913,293	Unclassified♣	2,435,138	51,427,152
FORSYTH	\$ 406,211,952	\$ 8,525,950,987	GRANVILLE	\$ 29,036,710	\$ 609,418,106
3% and 4.75% Tax	168,033	5,563,242	Suppressed	–	–
Apparel	16,003,099	335,957,712	Apparel	728,024	15,271,648
Automotive	27,343,568	574,137,233	Automotive	2,570,949	54,002,898
Food	67,725,801	1,419,890,609	Food	4,657,095	97,321,362
Furniture	11,607,941	243,350,108	Furniture	615,623	12,943,535
General merchandise	119,296,054	2,506,995,672	General merchandise	9,856,752	207,196,047
Lumber and building material	45,742,607	961,214,160	Lumber and building material	2,589,972	54,424,690
Unclassified	118,324,849	2,478,842,251	Unclassified♣	8,018,295	168,257,927
FRANKLIN	\$ 41,891,605	\$ 879,104,071	GREENE	\$ 6,286,583	\$ 131,780,576
Suppressed	–	–	Suppressed	–	–
Apparel	821,154	17,194,349	Apparel	165,107	3,461,671
Automotive	2,954,595	61,650,226	Automotive	572,728	11,887,491
Food	5,262,607	110,295,308	Food	1,108,529	23,297,039
Furniture	971,592	20,432,422	Furniture	157,979	3,324,040
General merchandise	14,726,550	309,214,927	General merchandise	2,021,375	42,494,521
Lumber and building material	6,495,002	136,590,134	Lumber and building material	732,154	15,378,754
Unclassified♣	10,660,105	223,726,705	Unclassified♣	1,528,710	31,937,059

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
GUILFORD	\$ 531,964,703	\$ 11,176,496,834	HERTFORD	\$ 14,044,618	\$ 294,855,430
3% and 4.75% Tax	850,119	25,223,454	Suppressed	–	–
Apparel	19,901,697	417,883,039	Apparel	311,838	6,552,383
Automotive	38,741,490	812,335,319	Automotive	1,112,393	23,151,672
Food	90,715,080	1,903,051,751	Food	2,557,330	53,744,998
Furniture	15,970,059	335,071,230	Furniture	258,808	5,448,156
General merchandise	148,475,718	3,120,786,003	General merchandise	4,988,041	104,805,944
Lumber and building material	57,757,752	1,214,209,137	Lumber and building material	929,828	19,558,736
Unclassified	159,552,788	3,347,936,901	Unclassified♣	3,886,381	81,593,540
HALIFAX	\$ 35,396,867	\$ 743,411,321	HOKE	\$ 19,341,693	\$ 405,398,084
Suppressed	–	–	Suppressed	–	–
Apparel	828,130	17,388,164	Apparel	540,638	11,263,825
Automotive	3,063,445	63,930,582	Automotive	1,211,446	25,081,838
Food	6,625,063	138,837,464	Food	2,224,703	46,593,484
Furniture	1,130,338	23,668,944	Furniture	483,742	10,155,813
General merchandise	10,565,932	221,996,538	General merchandise	7,172,052	150,695,844
Lumber and building material	4,069,771	85,551,853	Lumber and building material	2,501,326	52,315,192
Unclassified♣	9,114,187	192,037,776	Unclassified♣	5,207,787	109,292,088
HARNETT	\$ 81,501,925	\$ 1,710,143,288	HYDE	\$ 4,567,453	\$ 95,466,568
Suppressed	–	–	Suppressed	–	–
Apparel	1,684,618	35,286,069	Apparel	209,258	4,397,429
Automotive	6,458,622	134,762,376	Automotive	254,399	5,332,674
Food	13,038,525	272,753,221	Food	964,628	19,896,670
Furniture	2,786,272	58,443,930	Furniture	66,581	1,324,720
General merchandise	25,559,365	537,115,384	General merchandise	833,118	17,396,892
Lumber and building material	11,481,413	241,528,394	Lumber and building material	260,598	5,485,503
Unclassified♣	20,493,109	430,253,913	Unclassified♣	1,978,870	41,632,681
HAYWOOD	\$ 59,424,530	\$ 1,246,807,792	IREDELL	\$ 200,209,274	\$ 4,208,794,362
3% and 4.75% Tax	64,647	1,906,622	3% and 4.75% Tax	806,728	26,802,483
Apparel	1,299,054	27,293,553	Apparel	4,917,239	102,881,538
Automotive	3,841,617	80,314,021	Automotive	16,271,282	339,603,792
Food	11,036,147	230,444,644	Food	29,263,515	613,446,878
Furniture	2,093,202	43,983,331	Furniture	5,193,803	108,469,542
General merchandise	17,262,262	362,756,421	General merchandise	56,675,597	1,191,102,282
Lumber and building material	7,450,879	156,642,167	Lumber and building material	30,665,028	644,629,455
Unclassified	16,376,722	343,467,033	Unclassified	56,416,082	1,181,858,392
HENDERSON	\$ 104,860,083	\$ 2,198,711,787	JACKSON	\$ 46,783,575	\$ 981,762,544
3% and 4.75% Tax	103,175	3,272,799	3% and 4.75% Tax	66,913	2,221,452
Apparel	1,835,930	38,575,199	Apparel	1,431,514	29,992,626
Automotive	8,711,797	181,851,564	Automotive	1,770,441	36,975,019
Food	15,109,344	315,714,725	Food	6,898,787	144,072,503
Furniture	3,072,549	64,611,792	Furniture	1,878,753	39,429,194
General merchandise	27,623,130	579,818,150	General merchandise	11,880,986	249,468,649
Lumber and building material	16,630,072	348,851,251	Lumber and building material	8,485,569	178,523,925
Unclassified	31,774,086	666,016,308	Unclassified	14,370,611	301,079,176

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
JOHNSTON	\$ 155,733,622	\$ 3,272,597,415	MACON	\$ 44,335,616	\$ 928,996,435
3% and 4.75% Tax	592,830	17,321,961	3% and 4.75% Tax	73,798	1,921,469
Apparel	6,367,321	133,556,673	Apparel	2,124,755	44,573,229
Automotive	10,591,047	221,193,774	Automotive	2,548,907	53,344,723
Food	26,320,463	551,648,183	Food	8,266,889	172,130,820
Furniture	3,657,548	76,737,775	Furniture	1,266,799	26,272,315
General merchandise	44,427,367	933,885,637	General merchandise	11,939,575	250,931,439
Lumber and building material	22,934,128	482,255,866	Lumber and building material	5,632,173	118,481,437
Unclassified	40,842,918	855,997,546	Unclassified	12,482,721	261,341,002
JONES	\$ 3,822,639	\$ 79,983,168	MADISON	\$ 12,718,746	\$ 265,700,189
Suppressed	–	–	Suppressed	–	–
Apparel	87,548	1,835,837	Apparel	199,482	4,178,568
Automotive	341,810	7,131,401	Automotive	835,419	17,461,099
Food	298,749	6,195,131	Food	1,975,037	41,043,314
Furniture	68,343	1,427,594	Furniture	444,187	9,337,369
General merchandise	1,362,744	28,535,948	General merchandise	3,337,456	70,014,556
Lumber and building material	479,643	10,024,609	Lumber and building material	1,785,488	37,508,977
Unclassified♣	1,183,803	24,832,649	Unclassified♣	4,141,678	86,156,305
LEE	\$ 63,518,568	\$ 1,348,806,526	MARTIN	\$ 13,897,580	\$ 290,382,835
Suppressed	–	–	Suppressed	–	–
Apparel	1,605,071	33,713,388	Apparel	263,430	5,515,486
Automotive	4,866,122	102,021,890	Automotive	1,144,284	22,845,301
Food	10,052,480	210,707,242	Food	2,368,291	49,650,637
Furniture	1,388,062	29,080,755	Furniture	235,748	4,961,288
General merchandise	16,856,565	354,307,296	General merchandise	5,257,626	110,566,582
Lumber and building material	8,579,486	180,311,683	Lumber and building material	1,476,035	30,660,069
Unclassified♣	20,170,781	438,664,273	Unclassified♣	3,152,166	66,183,474
LENOIR	\$ 37,227,969	\$ 779,223,340	MCDOWELL	\$ 28,669,273	\$ 601,669,449
Suppressed	–	–	Suppressed	–	–
Apparel	789,626	16,547,569	Apparel	550,026	11,438,833
Automotive	3,175,771	66,023,105	Automotive	2,309,762	48,493,108
Food	7,062,937	147,707,414	Food	4,475,025	93,860,486
Furniture	698,012	14,678,893	Furniture	540,921	11,317,424
General merchandise	11,639,380	244,470,741	General merchandise	9,071,371	190,668,601
Lumber and building material	3,917,919	82,156,862	Lumber and building material	4,470,402	93,631,336
Unclassified♣	9,944,324	207,638,755	Unclassified♣	7,251,768	152,259,661
LINCOLN	\$ 75,709,605	\$ 1,590,073,373	MECKLENBURG	\$ 1,666,331,650	\$ 35,006,490,918
Suppressed	–	–	3% and 4.75% Tax	944,744	30,972,741
Apparel	1,687,796	35,411,590	Apparel	81,642,673	1,715,314,409
Automotive	5,579,519	116,382,996	Automotive	77,820,702	1,633,244,807
Food	11,131,279	233,029,507	Food	254,976,993	5,341,703,773
Furniture	1,918,574	40,250,162	Furniture	52,715,771	1,107,406,219
General merchandise	22,262,546	467,803,856	General merchandise	449,439,397	9,451,525,840
Lumber and building material	13,112,159	275,451,983	Lumber and building material	194,386,783	4,086,940,154
Unclassified♣	20,017,732	421,743,278	Unclassified	554,404,588	11,639,382,975

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
MITCHELL	\$ 11,896,175	\$ 249,774,854	NORTHAMPTON	\$ 8,661,854	\$ 182,135,391
Suppressed	–	–	Suppressed	–	–
Apparel	213,462	4,482,792	Apparel	126,198	2,654,735
Automotive	1,157,653	24,353,902	Automotive	867,725	18,197,548
Food	1,288,466	26,753,047	Food	624,891	13,097,445
Furniture	342,361	7,205,625	Furniture	236,982	4,988,567
General merchandise	4,580,261	96,328,795	General merchandise	2,305,332	48,467,976
Lumber and building material	1,374,170	28,896,858	Lumber and building material	1,449,386	30,496,180
Unclassified♣	2,939,802	61,753,836	Unclassified♣	3,051,341	64,232,939
MONTGOMERY	\$ 15,043,729	\$ 315,536,040	ONslow	\$ 169,092,017	\$ 3,548,338,949
Suppressed	–	–	3% and 4.75% Tax	191,325	5,326,633
Apparel	241,650	5,080,540	Apparel	5,740,818	120,547,468
Automotive	1,729,716	36,229,468	Automotive	10,130,210	212,342,031
Food	2,180,246	45,637,074	Food	28,828,338	602,488,291
Furniture	328,155	6,887,764	Furniture	4,196,915	87,345,596
General merchandise	4,494,285	94,453,734	General merchandise	50,512,947	1,061,844,409
Lumber and building material	1,729,576	36,349,340	Lumber and building material	23,867,265	501,958,031
Unclassified♣	4,340,102	90,898,119	Unclassified	45,624,199	956,486,490
MOORE	\$ 117,353,377	\$ 2,464,037,503	ORANGE	\$ 138,605,934	\$ 2,909,906,965
Suppressed	–	–	3% and 4.75% Tax	68,393	1,744,752
Apparel	4,780,380	100,381,387	Apparel	4,215,034	88,341,045
Automotive	5,736,299	120,365,550	Automotive	5,381,300	112,570,416
Food	16,898,704	353,949,470	Food	25,582,016	536,675,698
Furniture	3,540,205	74,207,616	Furniture	3,642,286	76,486,626
General merchandise	32,714,730	686,763,045	General merchandise	38,180,075	802,432,518
Lumber and building material	14,965,176	314,598,019	Lumber and building material	16,763,883	352,554,029
Unclassified♣	38,717,883	813,772,416	Unclassified	44,772,946	939,101,880
NASH	\$ 77,588,706	\$ 1,629,926,999	PAMLICO	\$ 7,370,966	\$ 154,564,087
3% and 4.75% Tax	349,700	9,147,405	Suppressed	–	–
Apparel	2,435,688	50,855,011	Apparel	111,829	2,352,675
Automotive	6,206,287	129,742,859	Automotive	538,081	11,297,487
Food	13,803,277	289,950,952	Food	1,047,273	21,782,904
Furniture	1,624,269	33,615,316	Furniture	186,378	3,857,315
General merchandise	24,374,064	512,122,031	General merchandise	2,564,047	53,756,444
Lumber and building material	8,781,989	184,453,786	Lumber and building material	925,737	19,408,183
Unclassified	20,013,431	420,039,639	Unclassified♣	1,997,621	42,109,079
NEW HANOVER	\$ 350,596,929	\$ 7,363,675,819	PASQUOTANK	\$ 39,440,912	\$ 828,440,080
3% and 4.75% Tax	1,045,155	34,498,227	Suppressed	–	–
Apparel	13,342,944	279,941,902	Apparel	1,044,658	21,929,993
Automotive	21,955,932	459,766,968	Automotive	3,832,436	80,270,788
Food	57,348,633	1,195,686,363	Food	6,654,682	139,668,911
Furniture	11,068,280	230,667,336	Furniture	853,620	17,766,115
General merchandise	90,335,424	1,898,654,439	General merchandise	11,763,057	247,312,023
Lumber and building material	47,975,361	1,008,908,310	Lumber and building material	6,221,377	130,908,474
Unclassified	107,525,201	2,255,552,275	Unclassified♣	9,071,083	190,583,776

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
PENDER	\$ 49,378,896	\$ 1,036,936,330	RANDOLPH	\$ 109,061,251	\$ 2,288,717,895
3% and 4.75% Tax	119,091	3,954,734	3% and 4.75% Tax	89,127	1,952,608
Apparel	1,120,349	23,471,518	Apparel	2,927,957	61,426,906
Automotive	2,342,920	48,755,281	Automotive	7,821,213	163,524,943
Food	7,488,051	157,179,398	Food	16,355,080	342,861,076
Furniture	1,153,149	23,951,051	Furniture	2,653,424	55,489,852
General merchandise	14,346,371	301,286,027	General merchandise	29,488,196	619,648,627
Lumber and building material	8,632,174	181,570,790	Lumber and building material	16,875,233	354,790,568
Unclassified	14,176,791	296,767,532	Unclassified	32,851,021	689,023,315
PERQUIMANS	\$ 5,971,903	\$ 126,393,599	RICHMOND	\$ 27,369,180	\$ 574,440,216
Suppressed	–	–	Suppressed	–	–
Apparel	117,966	2,471,058	Apparel	966,242	20,246,246
Automotive	439,024	9,199,857	Automotive	3,594,112	75,584,699
Food	880,924	18,420,514	Food	3,949,573	82,893,256
Furniture	113,672	2,393,085	Furniture	450,084	9,470,697
General merchandise	1,864,206	39,193,353	General merchandise	7,775,771	163,473,951
Lumber and building material	674,759	14,192,098	Lumber and building material	3,099,951	65,198,117
Unclassified♣	1,881,352	40,523,633	Unclassified♣	7,533,448	157,573,251
PERSON	\$ 25,686,485	\$ 540,516,910	ROBESON	\$ 75,776,799	\$ 1,591,210,713
3% and 4.75% Tax	98,550	3,282,871	3% and 4.75% Tax	283,768	6,465,024
Apparel	583,938	12,271,823	Apparel	2,066,895	43,449,502
Automotive	2,020,774	42,423,122	Automotive	5,592,210	116,297,719
Food	4,079,359	85,623,262	Food	14,245,831	299,010,897
Furniture	514,131	10,815,394	Furniture	1,197,770	25,068,283
General merchandise	7,254,583	152,217,403	General merchandise	22,146,684	465,611,671
Lumber and building material	4,058,865	85,378,506	Lumber and building material	9,049,478	190,245,345
Unclassified	7,076,283	148,504,529	Unclassified	21,194,164	445,062,273
PITT	\$ 169,293,998	\$ 3,551,666,909	ROCKINGHAM	\$ 58,080,552	\$ 1,219,186,114
3% and 4.75% Tax	160,602	4,330,386	Suppressed	–	–
Apparel	6,812,065	143,116,375	Apparel	1,213,782	25,444,373
Automotive	9,690,930	202,218,557	Automotive	4,037,023	84,533,972
Food	30,398,763	636,665,870	Food	9,796,072	205,356,369
Furniture	4,722,308	97,583,730	Furniture	1,133,675	23,836,687
General merchandise	48,578,594	1,020,939,587	General merchandise	18,037,892	379,123,688
Lumber and building material	17,892,739	375,933,968	Lumber and building material	7,851,755	165,052,537
Unclassified	51,037,998	1,070,878,436	Unclassified♣	16,010,353	335,838,488
POLK	\$ 13,013,947	\$ 273,006,712	ROWAN	\$ 109,392,195	\$ 2,296,186,458
Suppressed	–	–	3% and 4.75% Tax	46,924	1,414,322
Apparel	375,427	7,797,611	Apparel	2,989,263	62,810,510
Automotive	830,618	17,436,762	Automotive	9,649,381	202,430,115
Food	2,157,880	45,230,938	Food	18,109,374	378,490,208
Furniture	345,338	7,250,784	Furniture	2,261,774	47,353,298
General merchandise	3,647,653	76,709,378	General merchandise	30,749,468	645,964,775
Lumber and building material	1,522,480	32,000,268	Lumber and building material	14,102,110	296,608,204
Unclassified♣	4,134,550	86,580,970	Unclassified	31,483,901	661,115,026

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
RUTHERFORD	\$ 47,691,056	\$ 1,000,388,366	SURRY	\$ 67,132,490	\$ 1,409,218,174
3% and 4.75% Tax	30,414	834,761	3% and 4.75% Tax	61,788	1,853,958
Apparel	922,735	19,311,419	Apparel	1,666,335	34,835,038
Automotive	2,710,400	56,441,065	Automotive	6,603,486	138,463,057
Food	7,964,726	166,901,296	Food	12,114,720	254,134,584
Furniture	942,857	19,574,449	Furniture	1,233,335	25,820,573
General merchandise	14,385,172	302,020,683	General merchandise	19,862,094	417,477,051
Lumber and building material	7,490,834	157,546,854	Lumber and building material	9,075,204	190,166,287
Unclassified	13,243,918	277,757,838	Unclassified	16,515,530	346,467,626
SAMPSON	\$ 36,716,915	\$ 770,173,660	SWAIN	\$ 12,910,841	\$ 271,306,064
Suppressed	–	–	Suppressed	–	–
Apparel	1,025,093	21,463,752	Apparel	251,258	5,282,413
Automotive	3,875,406	81,413,895	Automotive	674,243	14,134,413
Food	5,631,649	117,628,660	Food	2,062,752	43,034,605
Furniture	1,139,412	23,927,854	Furniture	174,348	3,659,773
General merchandise	11,858,664	248,972,389	General merchandise	3,784,980	79,370,538
Lumber and building material	4,141,964	87,128,020	Lumber and building material	803,125	16,889,033
Unclassified♣	9,044,729	189,639,092	Unclassified♣	5,160,134	108,935,288
SCOTLAND	\$ 22,295,049	\$ 468,258,131	TRANSYLVANIA	\$ 29,760,812	\$ 624,376,110
Suppressed	–	–	Suppressed	–	–
Apparel	644,544	13,543,338	Apparel	437,366	9,180,225
Automotive	1,426,955	29,639,725	Automotive	1,395,193	29,240,424
Food	4,244,277	89,255,452	Food	4,875,766	101,487,973
Furniture	425,814	8,950,557	Furniture	908,863	19,037,869
General merchandise	6,380,811	133,999,654	General merchandise	7,738,222	162,499,793
Lumber and building material	2,462,267	51,766,764	Lumber and building material	5,331,768	112,180,206
Unclassified♣	6,710,381	141,102,641	Unclassified♣	9,073,634	190,749,619
STANLY	\$ 53,341,411	\$ 1,121,730,421	TYRRELL	\$ 1,700,876	\$ 35,489,493
3% and 4.75% Tax	206,447	6,820,579	3% and 4.75% Tax	0	0
Apparel	1,200,889	25,234,001	Apparel	40,110	826,914
Automotive	4,854,298	101,500,359	Automotive	128,008	2,679,026
Food	8,724,643	182,883,099	Food	298,119	6,052,133
Furniture	1,188,799	24,991,094	Furniture	14,405	300,708
General merchandise	17,040,305	358,258,108	General merchandise	416,861	8,770,023
Lumber and building material	8,065,250	169,398,760	Lumber and building material	286,907	6,019,423
Unclassified	12,060,779	252,644,421	Unclassified	516,465	10,841,266
STOKES	\$ 20,631,636	\$ 427,279,834	UNION	\$ 178,514,283	\$ 3,749,152,037
Suppressed	–	–	3% and 4.75% Tax	220,759	6,864,479
Apparel	395,573	8,312,632	Apparel	5,639,129	118,420,219
Automotive	1,471,783	30,742,514	Automotive	13,204,415	276,598,224
Food	4,995,837	99,134,296	Food	23,923,413	502,301,818
Furniture	654,255	13,717,728	Furniture	5,098,489	106,741,585
General merchandise	6,970,174	146,585,807	General merchandise	57,044,468	1,198,978,710
Lumber and building material	1,617,717	33,913,050	Lumber and building material	24,610,391	517,112,032
Unclassified♣	4,526,297	94,873,807	Unclassified	48,773,220	1,022,134,970

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
VANCE	\$ 31,449,141	\$ 665,351,751	WAYNE	\$ 87,781,735	\$ 1,842,576,728
Suppressed	–	–	3% and 4.75% Tax	824,720	22,186,027
Apparel	719,025	15,108,762	Apparel	3,873,405	81,237,660
Automotive	2,609,246	54,607,498	Automotive	6,758,116	139,152,093
Food	5,412,541	112,988,268	Food	15,192,142	318,141,482
Furniture	689,183	14,497,533	Furniture	2,358,521	49,570,062
General merchandise	9,110,083	191,495,761	General merchandise	27,731,045	581,607,204
Lumber and building material	4,289,593	90,223,532	Lumber and building material	9,555,246	200,685,915
Unclassified♣	8,619,469	186,430,398	Unclassified	21,488,541	449,996,286
WAKE	\$ 1,452,872,870	\$ 30,502,926,367	WILKES	\$ 47,778,390	\$ 1,003,115,030
3% and 4.75% Tax	949,788	28,638,677	Suppressed	–	–
Apparel	57,932,434	1,217,020,832	Apparel	815,167	17,083,021
Automotive	76,223,204	1,598,198,651	Automotive	4,508,450	93,981,926
Food	225,133,883	4,717,416,656	Food	7,098,845	148,404,159
Furniture	43,276,492	907,181,373	Furniture	781,438	16,403,283
General merchandise	424,683,883	8,927,119,667	General merchandise	14,686,505	308,809,180
Lumber and building material	194,043,656	4,078,301,011	Lumber and building material	7,400,367	155,472,523
Unclassified	430,629,530	9,029,049,500	Unclassified♣	12,487,619	262,960,938
WARREN	\$ 7,303,376	\$ 153,551,262	WILSON	\$ 70,781,104	\$ 1,484,997,619
Suppressed	–	–	Suppressed	–	–
Apparel	132,642	2,788,794	Apparel	1,864,295	39,092,579
Automotive	450,771	9,419,818	Automotive	6,697,950	140,352,983
Food	1,124,435	23,506,540	Food	11,547,806	242,086,014
Furniture	230,576	4,851,334	Furniture	2,015,362	42,388,833
General merchandise	2,180,447	45,824,161	General merchandise	18,643,052	391,576,690
Lumber and building material	943,849	19,839,965	Lumber and building material	7,941,061	166,849,656
Unclassified♣	2,240,655	47,320,650	Unclassified♣	22,071,579	462,650,864
WASHINGTON	\$ 5,799,269	\$ 121,073,376	YADKIN	\$ 16,594,594	\$ 347,810,685
Suppressed	–	–	Suppressed	–	–
Apparel	108,092	2,274,868	Apparel	307,033	6,437,998
Automotive	668,331	14,043,102	Automotive	1,562,814	32,747,870
Food	1,116,468	22,927,934	Food	3,527,782	74,019,884
Furniture	175,468	3,693,970	Furniture	420,069	8,824,942
General merchandise	1,502,545	31,507,962	General merchandise	4,885,170	102,310,874
Lumber and building material	665,692	13,897,395	Lumber and building material	1,777,084	37,270,773
Unclassified♣	1,562,674	32,728,145	Unclassified♣	4,114,643	86,198,345
WATAUGA	\$ 69,654,201	\$ 1,462,879,666	YANCEY	\$ 11,039,439	\$ 231,433,323
Suppressed	–	–	Suppressed	–	–
Apparel	2,197,453	46,134,437	Apparel	218,722	4,574,129
Automotive	3,615,854	75,711,132	Automotive	906,871	19,032,785
Food	12,218,103	256,381,874	Food	1,473,999	30,928,946
Furniture	1,848,383	38,603,906	Furniture	236,101	4,829,206
General merchandise	16,423,776	344,647,040	General merchandise	3,610,962	75,847,800
Lumber and building material	9,333,999	196,361,930	Lumber and building material	1,773,743	37,310,128
Unclassified♣	24,016,634	505,039,348	Unclassified♣	2,819,042	58,910,329

TABLE 1. - CONTINUED 2023-2024

County and major business group	Gross Collections*	Taxable Sales and Purchases*	County and major business group	Gross Collections*	Taxable Sales and Purchases*
FOREIGN	\$ 534,489,457	\$ 11,256,502,196	STATEWIDE TOTALS	\$ 11,247,631,837	\$ 236,235,017,513
3% and 4.75% Tax	15,252,740	334,611,946	COMBINED GENERAL RATE - 7%	\$ 1,444,012,318	\$ -
Apparel	708,984	14,707,042	MOTOR VEHICLE LEASE (SHORT-TERM) AND SUBSCRIPTION - 8%/5%	\$ 112,349,202	\$ -
Automotive	6,529,573	137,076,245			
Food	232,598,587	4,893,742,044			
Furniture	910,718	19,147,345			
General merchandise	255,505,059	5,377,268,216			
Lumber and building material	1,912,403	40,330,638			
Unclassified	21,071,393	439,618,718			
			GRAND TOTALS	\$ 12,803,993,357	\$ 236,235,017,513

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) processed by the Department of Revenue for the months of July through June. Data reflect sales (including purchases for use) primarily for the months of June through May, but may include sales for prior periods.

♣ Includes 3% and 4.75% Tax Group amounts suppressed to protect taxpayer confidentiality.

— 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%; those from vehicle subscriptions are taxed at the rate of 5%.

Note: Gross collections reported in the 3% and 4.75% Tax Group are allocated to counties according to taxpayers' registrations. Taxable sales and purchases in this group are exempt from county sales and use taxes.

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), and remains exempt from county sales and use taxes. Gross collections and associated taxable sales or purchases made after this date are now reported along with all other transactions subject to the State general rate and are no longer included in the 3% and 4.75% Tax Group.

Note: Detail may not add to totals due to rounding.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES
BY TYPES OF BUSINESSES FOR FISCAL YEAR 2023-2024**

Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
3% and 4.75% Tax Group	\$ 35,745,190	\$ 930,363,976	Lumber & Building Material Group - 4.75%	\$ 1,357,067,892	\$ 28,525,080,472
001 Manufactured homes - 4.75%	15,143,374	318,789,836	601 Sheet metal shops; steel fabricators	59,671,037	1,252,577,861
002 Boats - 3%	14,485,427	482,847,563	602 Building hardware and machine stores	13,385,386	281,340,379
004 Modular Homes - 4.75%	6,116,389	128,726,577	603 Building material dealers	934,518,049	19,661,762,113
			604 Cabinet shops	21,822,242	456,039,602
Apparel Group - 4.75%	\$ 400,616,985	\$ 8,409,690,357	605 Electrical, plumbing and heating supply dealers	235,814,985	4,947,083,397
101 Boot and shoe stores	62,395,581	1,311,613,378	606 Monument and tombstone dealers	1,359,011	28,425,760
102 Clothing stores	320,670,425	6,730,555,169	607 Others	52,396,357	1,099,020,098
103 Furriers (suppressed)			608 Storm window and door dealers	38,100,825	798,831,261
104 Men's clothing & accessory stores	978,201	20,571,573			
105 Women's clothing & accessory stores	599,216	12,375,326	Unclassified Group - 4.75%	\$ 3,292,977,206	\$ 69,070,692,072
106 Shoe repair shops	3,811,049	80,158,299	701 Beauty and barber shops and supply dealers	32,368,092	674,334,011
107 Others	12,162,513	254,416,613	702 Bookstores, school supply stores	44,894,475	940,174,240
Automotive Group - 4.75%	\$ 666,181,504	\$ 13,947,249,175	703 Newsstands	22,464,570	469,665,748
201 Motor vehicle dealers	152,276,854	3,199,357,518	704 Coal, wood, fuel oil, and bottled gas dealers	34,491,512	724,386,675
202 Service stations	62,611,994	1,311,384,352	705 Feed stores, millers, hatcheries	6,520,328	136,362,013
203 Garages	124,253,688	2,584,727,411	706 Florists and nurseries	32,850,813	682,204,793
204 Motorcycle and bicycle dealers	19,448,174	406,610,703	707 Airplane dealers	5,479,850	114,976,305
205 Automotive supply stores	160,148,444	3,358,194,372	708 Hotels, motels, cottage rentals, etc.	393,277,409	8,259,564,419
206 Others	26,841,227	556,849,534	709 Office machine and supply dealers	187,056,570	3,932,821,159
207 Oil and petroleum products dealers	41,604,614	875,043,262	710 Funeral homes	10,634,785	219,298,477
208 Tire dealers, recappers and repairers	74,976,090	1,571,584,206	711 Others	2,124,574,929	44,576,233,620
209 Manufactured home (mobile home) dealers	4,020,418	83,497,817	712 Photographers, artists, photofinishers	65,295,574	1,364,303,857
Food Group - 4.75%	\$ 1,928,193,419	\$ 40,402,945,639	713 Printers, publishers, blueprinters, engravers, etc.	55,868,931	1,165,901,621
301 Bakeries	30,059,560	628,946,177	714 Laundries, dry cleaners, etc.	17,094,804	358,275,171
302 Candy and confectionery stores	6,890,082	143,663,834	715 Hospitals, physicians, veterinarians, etc.	78,399,364	1,647,168,151
303 Dairies and dairy bars	13,650,738	285,203,652	716 Boat and marine supply dealers	16,755,538	349,384,352
304 Grocery stores, meat markets, etc.	521,682,933	10,944,402,859	717 Pet, hobby and craft shops	87,940,642	1,845,435,333
305 Vending machine operators; drink stands	31,429,918	659,156,362	718 Chemical, janitorial supplies and paper products dealers	53,605,819	1,122,888,512
306 Restaurants, cafeterias, grills, snack bars, etc.	1,238,938,214	25,960,057,860	719 Machine shops; locksmiths, etc.	23,403,201	487,313,615
307 Others	22,875,048	475,690,738			
308 Taverns, nightclubs, etc.	62,666,926	1,305,824,156			
Furniture Group - 4.75%	\$ 294,590,540	\$ 6,172,864,494	Total Retail Sales and Use Group	\$ 11,247,631,837	\$ 236,235,017,513
401 Furniture stores	121,722,650	2,551,149,920	Combined General Rate - 7%	\$ 1,444,012,318	\$ -
402 Household appliance dealers and repair services	54,832,220	1,152,086,604	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	4,303,100	90,326,087	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 112,349,202	\$ -
404 Industrial, office and store furniture and fixture dealers	22,129,494	464,740,619			
405 Others	15,872,492	331,788,204	Grand Total - All Groups	\$ 12,803,993,357	\$ 236,235,017,513
406 Awning and blinds dealers	3,096,318	64,878,461			
407 Antique dealers; interior decorators	28,835,698	601,032,708			
408 Upholstery shops; floor covering dealers	43,798,568	916,861,889			
General Merchandise Group - 4.75%	\$ 3,272,259,101	\$ 68,776,131,329			
501 Department stores	342,718,204	7,212,626,267			
502 Drugstores; drug and medical supply houses	140,570,789	2,954,884,712			
503 Dry goods stores; fabric and yarn shops	8,036,283	168,791,292			
504 Farm implement and supply stores	77,955,334	1,638,965,819			
505 Discount stores; general stores	541,719,520	11,397,920,411			
506 Hardware stores	71,360,146	1,497,851,076			
507 Jewelry stores; watch and clock repair shops	42,753,658	896,691,204			
508 Leather and leather goods stores	5,275,499	110,902,224			
509 Industrial machinery and supply dealers	125,175,902	2,629,065,367			
510 Secondhand goods stores; flea markets	26,252,716	549,905,379			
511 Sporting goods stores; toy shops	90,471,252	1,899,269,223			
512 Variety stores; 5 & 10 specialty stores	88,288,144	1,857,709,368			
513 Others	1,558,633,214	32,748,145,058			
514 Paint, wallpaper, and glass stores	37,973,015	798,542,800			
515 Pawn shops; army surplus stores, etc.	12,563,043	263,701,369			
516 Road building equipment and supply dealers	70,348,506	1,479,721,554			
517 Gift and novelty shops; coin dealers	32,163,879	671,438,208			

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) processed by the Department of Revenue for the months of July through June. Data reflect sales (including purchases for use) primarily for the months of June through May, but may include sales for prior periods.

— 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.

Note: Detail may not add to totals due to rounding.

**TABLE 3. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES
BY COUNTY SUMMARY FOR FISCAL YEAR 2023-2024**

County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 175,589,492	\$ 3,683,361,207	Macon	\$ 44,335,616	\$ 928,996,435
Alexander	17,434,321	366,220,918	Madison	12,718,746	265,700,189
Alleghany	7,499,695	157,091,621	Martin	13,897,580	290,382,835
Anson	11,431,076	240,044,907	McDowell	28,669,273	601,669,449
Ashe	21,156,613	442,935,024	Mecklenburg	1,666,331,650	35,006,490,918
Avery	26,042,996	546,113,537	Mitchell	11,896,175	249,774,854
Beaufort	36,548,043	770,770,359	Montgomery	15,043,729	315,536,040
Bertie	7,274,541	152,169,251	Moore	117,353,377	2,464,037,503
Bladen	15,714,601	329,988,431	Nash	77,588,706	1,629,926,999
Brunswick	173,882,438	3,654,760,450	New Hanover	350,596,929	7,363,675,819
Buncombe	372,583,195	7,815,439,159	Northampton	8,661,854	182,135,391
Burke	55,683,117	1,170,604,381	Onslow	169,092,017	3,548,338,949
Cabarrus	269,499,738	5,668,257,746	Orange	138,605,934	2,909,906,965
Caldwell	45,614,167	958,861,447	Pamlico	7,370,966	154,564,087
Camden	5,866,566	123,143,631	Pasquotank	39,440,912	828,440,080
Carteret	92,897,824	1,955,338,095	Pender	49,378,896	1,036,936,330
Caswell	6,486,031	136,047,194	Perquimans	5,971,903	126,393,599
Catawba	170,053,858	3,578,969,240	Person	25,686,485	540,516,910
Chatham	70,405,556	1,478,309,519	Pitt	169,293,998	3,551,666,909
Cherokee	25,892,788	542,633,155	Polk	13,013,947	273,006,712
Chowan	10,312,777	216,676,274	Randolph	109,061,251	2,288,717,895
Clay	7,580,967	159,183,972	Richmond	27,369,180	574,440,216
Cleveland	72,778,551	1,525,314,191	Robeson	75,776,799	1,591,210,713
Columbus	28,535,401	597,808,640	Rockingham	58,080,552	1,219,186,114
Craven	84,557,804	1,774,769,075	Rowan	109,392,195	2,296,186,458
Cumberland	294,046,175	6,167,392,257	Rutherford	47,691,056	1,000,388,366
Currituck	43,138,016	905,181,003	Sampson	36,716,915	770,173,660
Dare	115,344,293	2,423,855,895	Scotland	22,295,049	468,258,131
Davidson	111,603,996	2,345,162,757	Stanly	53,341,411	1,121,730,421
Davie	28,748,534	603,328,283	Stokes	20,631,636	427,279,834
Duplin	30,125,007	631,721,139	Surry	67,132,490	1,409,218,174
Durham	512,523,157	10,766,356,401	Swain	12,910,841	271,306,064
Edgecombe	29,137,601	611,891,469	Transylvania	29,760,812	624,376,110
Forsyth	406,211,952	8,525,950,987	Tyrrell	1,700,876	35,489,493
Franklin	41,891,605	879,104,071	Union	178,514,283	3,749,152,037
Gaston	193,980,207	4,074,653,781	Vance	31,449,141	665,351,751
Gates	3,092,869	64,767,957	Wake	1,452,872,870	30,502,926,367
Graham	6,168,235	129,680,911	Warren	7,303,376	153,551,262
Granville	29,036,710	609,418,106	Washington	5,799,269	121,073,376
Greene	6,286,583	131,780,576	Watauga	69,654,201	1,462,879,666
Guilford	531,964,703	11,176,496,834	Wayne	87,781,735	1,842,576,728
Halifax	35,396,867	743,411,321	Wilkes	47,778,390	1,003,115,030
Harnett	81,501,925	1,710,143,288	Wilson	70,781,104	1,484,997,619
Haywood	59,424,530	1,246,807,792	Yadkin	16,594,594	347,810,685
Henderson	104,860,083	2,198,711,787	Yancey	11,039,439	231,433,323
Hertford	14,044,618	294,855,430	Foreign	534,489,457	11,256,502,196
Hoke	19,341,693	405,398,084	Combined General Rate	1,444,012,318	–
Hyde	4,567,453	95,466,568	Motor Vehicle Lease		
Iredell	200,209,274	4,208,794,362	(Short-Term)		
Jackson	46,783,575	981,762,544	and Subscription	112,349,202	–
Johnston	155,733,622	3,272,597,415			
Jones	3,822,639	79,983,168			
Lee	63,518,568	1,348,806,526			
Lenoir	37,227,969	779,223,340			
Lincoln	75,709,605	1,590,073,373	TOTALS	\$ 12,803,993,357	\$ 236,235,017,513

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Note: Data include sales and purchases for use of aircraft, boats, and manufactured and modular homes to the extent taxable; such transactions are exempt from county sales and use taxes.

– 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%; those from vehicle subscriptions are taxed at the rate of 5%.

Note: Detail may not add to totals due to rounding.