

**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**

**January 2016 Report**

County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 10,441,971	\$ 219,620,714	Macon	\$ 1,779,717	\$ 37,415,027
Alexander	731,115	15,382,488	Madison	383,908	8,076,725
Alleghany	264,878	5,549,200	Martin	896,095	18,824,746
Anson	576,949	12,118,400	McDowell	1,374,067	28,904,212
Ashe	965,223	20,210,960	Mecklenburg	95,413,709	2,005,132,210
Avery	759,016	15,916,570	Mitchell	572,934	12,060,752
Beaufort	1,902,307	39,874,307	Montgomery	637,487	13,373,569
Bertie	367,087	7,673,487	Moore	5,032,014	106,010,827
Bladen	836,959	17,546,722	Nash	4,701,313	98,545,144
Brunswick	5,098,476	107,287,935	New Hanover	17,449,367	366,093,867
Buncombe	21,960,841	461,307,239	Northampton	446,290	9,378,186
Burke	2,913,003	61,174,205	Onslow	8,352,597	175,397,878
Cabarrus	15,362,749	323,064,997	Orange	6,790,135	142,763,369
Caldwell	2,417,315	50,754,631	Pamlico	322,240	6,767,797
Camden	228,506	4,808,436	Pasquotank	2,101,506	44,254,634
Carteret	3,767,052	79,080,581	Pender	1,532,091	32,011,092
Caswell	248,884	5,234,548	Perquimans	235,443	4,912,527
Catawba	10,186,985	214,041,104	Person	1,375,585	28,361,312
Chatham	2,552,988	53,616,508	Pitt	10,074,774	211,360,786
Cherokee	1,120,858	23,528,611	Polk	457,302	9,555,814
Chowan	498,946	10,491,891	Randolph	4,699,491	98,652,766
Clay	255,806	5,398,565	Richmond	1,624,459	34,169,528
Cleveland	3,505,174	73,543,793	Robeson	4,616,290	96,999,720
Columbus	1,647,551	34,629,362	Rockingham	2,854,242	59,949,768
Craven	4,560,250	95,898,904	Rowan	5,426,843	114,070,524
Cumberland	18,018,616	378,479,142	Rutherford	2,270,638	47,539,944
Currituck	797,434	16,708,689	Sampson	1,949,711	40,982,141
Dare	2,766,539	58,098,192	Scotland	1,191,919	24,954,384
Davidson	5,434,904	114,001,968	Stanly	2,359,790	49,440,676
Davie	1,344,490	28,198,266	Stokes	811,468	17,113,540
Duplin	1,547,231	32,477,652	Surry	3,803,583	79,882,811
Durham	30,508,715	641,129,330	Swain	597,057	12,502,303
Edgecombe	1,481,135	31,064,950	Transylvania	1,167,305	24,489,401
Forsyth	24,075,646	506,056,308	Tyrrell	90,815	1,891,037
Franklin	1,598,865	33,594,434	Union	8,268,449	173,601,366
Gaston	9,399,529	197,498,045	Vance	1,860,652	39,037,906
Gates	131,689	2,778,662	Wake	68,806,822	1,444,969,842
Graham	184,224	3,875,402	Warren	273,537	5,705,577
Granville	1,475,353	31,001,320	Washington	315,570	6,605,463
Greene	269,054	5,649,815	Watauga	3,186,636	67,259,763
Guilford	30,688,412	644,604,479	Wayne	5,153,910	108,360,799
Halifax	2,063,598	43,318,252	Wilkes	2,535,663	53,301,941
Harnett	3,394,483	71,441,661	Wilson	4,135,985	86,687,798
Haywood	2,979,832	62,485,662	Yadkin	851,589	17,874,000
Henderson	4,578,297	96,160,278	Yancey	454,446	9,548,676
Hertford	936,540	19,685,284	Foreign	31,198,033	650,254,773
Hoke	822,039	17,269,780	Combined General Rate	114,634,751	-
Hyde	102,369	2,125,691	Motor Vehicle Leasing (Short-Term)	5,363,277	-
Iredell	9,540,679	200,542,544			
Jackson	1,717,638	36,198,814			
Johnston	7,135,625	149,952,728			
Jones	116,730	2,442,077			
Lee	3,051,740	64,387,288			
Lenoir	2,185,792	45,891,855			
Lincoln	2,786,663	58,567,824	<b>TOTALS</b>	<b>\$ 704,736,261</b>	<b>\$ 12,278,487,472</b>

\* 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 January 2016. Data reflect sales primarily in December 2015, but may include sales from prior periods.

— Sales not tabulated. Gross receipts derived from electricity, piped natural gas, telecommunications service and ancillary service, video programming service (cable and direct-to-home satellite), and spirituous liquor 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

January 2016 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 936,722</b>	<b>\$ 17,649,272</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 50,710,411</b>	<b>\$ 1,066,053,801</b>
001 Manufactured homes - 4.75%	379,250	7,992,221	601 Sheet metal shops; steel fabricators	1,980,476	41,723,053
002 Boats - 3%	(169,287)	(5,642,890)	602 Building hardware and machine stores	449,942	9,421,520
004 Modular homes - 4.75%	726,759	15,299,941	603 Building material dealers	35,158,936	739,228,012
			604 Cabinet shops	992,109	20,773,275
<b>Apparel Group - 4.75%</b>	<b>\$ 34,263,828</b>	<b>\$ 720,375,271</b>	605 Electrical, plumbing and heating supply dealers	9,520,686	200,160,342
101 Boot and shoe stores	4,703,531	98,989,780	606 Monument and tombstone dealers	82,133	1,703,834
102 Clothing stores	28,098,572	590,683,329	607 Others	1,394,420	29,298,095
103 Furriers (suppressed)			608 Storm window and door dealers	1,131,709	23,745,669
104 Men's clothing & accessory stores	38,610	809,641			
105 Women's clothing & accessory stores	42,851	899,529	<b>Unclassified Group - 4.75%</b>	<b>\$ 154,111,514</b>	<b>\$ 3,238,393,021</b>
106 Shoe repair shops	476,225	10,027,423	701 Beauty and barber shops and supply dealers	2,032,092	42,673,003
107 Others	904,038	18,965,570	702 Bookstores, school supply stores	3,734,712	78,509,647
<b>Automotive Group - 4.75%</b>	<b>\$ 28,436,925</b>	<b>\$ 595,861,945</b>	703 Newsstands	632,354	13,236,823
201 Motor vehicle dealers	7,200,981	151,284,635	704 Coal, wood, fuel oil, and bottled gas dealers	1,671,720	35,178,107
202 Service stations	3,123,295	65,411,577	705 Feed stores, millers, hatcheries	587,305	12,293,188
203 Garages	2,732,069	56,746,027	706 Florists and nurseries	1,699,814	35,341,353
204 Motorcycle and bicycle dealers	1,275,636	26,707,247	707 Airplane dealers	1,169,499	24,606,845
205 Automotive supply stores	7,910,496	165,583,029	708 Hotels, motels, cottage rentals, etc.	11,546,590	242,423,336
206 Others	900,832	18,848,628	709 Office machine and supply dealers	13,340,266	280,750,282
207 Oil and petroleum products dealers	2,169,661	45,650,553	710 Funeral homes	809,722	16,924,714
208 Tire dealers, recappers and repairers	2,936,223	61,686,678	711 Others	94,193,156	1,980,036,391
209 Manufactured home (mobile home) dealers	187,732	3,943,571	712 Photographers, artists, photofinishers	3,727,984	78,241,540
<b>Food Group - 4.75%</b>	<b>\$ 107,625,975</b>	<b>\$ 2,253,968,842</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,326,758	69,856,101
301 Bakeries	1,499,740	31,350,374	714 Laundries, dry cleaners, etc.	1,109,895	23,018,719
302 Candy and confectionery stores	586,273	12,241,268	715 Hospitals, physicians, veterinarians, etc.	4,864,655	102,279,632
303 Dairies and dairy bars	382,659	7,842,722	716 Boat and marine supply dealers	1,260,927	26,476,597
304 Grocery stores, meat markets, etc.	28,275,118	593,342,420	717 Pet, hobby and craft shops	5,579,673	117,277,561
305 Vending machine operators; drink stands	3,178,432	66,696,642	718 Chemical, janitorial supplies and paper products dealers	2,216,350	46,560,208
306 Restaurants, cafeterias, grills, snack bars, etc.	69,351,303	1,451,744,489	719 Machine shops; locksmiths, etc.	608,042	12,708,974
307 Others	933,097	19,490,794			
308 Taverns, nightclubs, etc.	3,419,353	71,260,132			
<b>Furniture Group - 4.75%</b>	<b>\$ 18,992,766</b>	<b>\$ 398,109,667</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 584,738,233</b>	<b>\$ 12,278,487,472</b>
401 Furniture stores	8,339,829	174,725,740	<b>Combined General Rate - 7%</b>	<b>\$ 114,634,751</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,317,458	90,675,557	Electricity, piped natural gas, telecommunications, cable, satellite, and liquor		
403 Musical merchandise dealers	313,133	6,563,928	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 5,363,277</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,136,710	23,922,787			
405 Others	704,246	14,218,977	<b>Grand Total - All Groups</b>	<b>\$ 704,736,261</b>	<b>\$ 12,278,487,472</b>
406 Awning and blinds dealers	103,013	2,162,404			
407 Antique dealers; interior decorators	2,027,222	42,531,166			
408 Upholstery shops; floor covering dealers	2,051,154	43,309,106			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 189,660,091</b>	<b>\$ 3,988,075,653</b>			
501 Department stores	34,973,060	736,169,184			
502 Drugstores; drug and medical supply houses	7,981,046	167,862,261			
503 Dry goods stores; fabric and yarn shops	705,671	14,843,911			
504 Farm implement and supply stores	3,396,889	71,398,519			
505 Discount stores; general stores	49,125,256	1,034,018,835			
506 Hardware stores	2,660,033	55,672,388			
507 Jewelry stores; watch and clock repair shops	5,073,911	106,681,018			
508 Leather and leather goods stores	491,710	10,341,354			
509 Industrial machinery and supply dealers	8,398,789	176,600,331			
510 Secondhand goods stores; flea markets	3,200,802	67,248,691			
511 Sporting goods stores; toy shops	8,230,024	173,083,763			
512 Variety stores; 5 & 10 specialty stores	7,721,647	162,523,090			
513 Others	48,629,255	1,020,974,959			
514 Paint, wallpaper, and glass stores	1,577,655	33,189,099			
515 Pawn shops; army surplus stores, etc.	924,152	19,430,164			
516 Road building equipment and supply dealers	4,061,116	85,481,318			
517 Gift and novelty shops; coin dealers	2,509,074	52,556,771			

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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.