

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 2017 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 11,483,771	\$ 241,032,785	Macon	\$ 2,062,027	\$ 43,137,696
Alexander	797,123	16,719,267	Madison	475,255	9,925,725
Alleghany	303,577	6,355,875	Martin	924,313	19,447,594
Anson	669,505	14,075,400	McDowell	1,551,194	32,614,144
Ashe	1,069,109	22,484,322	Mecklenburg	103,347,658	2,171,104,492
Avery	986,172	20,670,478	Mitchell	618,726	13,002,633
Beaufort	2,042,588	42,814,975	Montgomery	710,947	14,916,216
Bertie	421,107	8,857,912	Moore	5,913,557	123,986,092
Bladen	958,741	20,154,361	Nash	5,093,065	106,934,237
Brunswick	5,732,925	120,213,023	New Hanover	19,198,692	402,941,527
Buncombe	24,585,873	516,233,996	Northampton	419,701	8,807,122
Burke	3,102,363	65,172,019	Onslow	8,988,839	188,820,250
Cabarrus	16,630,945	349,651,002	Orange	8,178,809	171,484,336
Caldwell	2,508,110	52,690,553	Pamlico	333,307	7,017,191
Camden	244,349	5,145,408	Pasquotank	2,234,088	46,801,949
Carteret	3,828,554	80,490,482	Pender	1,708,321	35,844,984
Caswell	265,873	5,587,659	Perquimans	296,200	6,237,567
Catawba	11,153,816	234,318,223	Person	1,432,511	30,108,822
Chatham	2,631,715	55,277,000	Pitt	11,346,855	238,480,566
Cherokee	1,304,343	27,404,430	Polk	562,107	11,762,734
Chowan	565,870	11,902,483	Randolph	5,267,424	110,306,406
Clay	280,872	5,880,176	Richmond	1,875,961	39,417,605
Cleveland	4,360,189	91,352,554	Robeson	5,269,855	110,098,098
Columbus	1,854,255	38,952,058	Rockingham	3,061,935	64,172,197
Craven	4,749,718	99,696,563	Rowan	5,959,821	125,256,034
Cumberland	20,142,733	422,282,932	Rutherford	2,826,082	59,371,160
Currituck	948,530	19,749,238	Sampson	2,267,193	47,534,475
Dare	3,246,772	68,221,361	Scotland	1,337,120	28,055,450
Davidson	5,834,073	121,869,851	Stanly	2,571,658	53,919,863
Davie	1,579,856	33,169,161	Stokes	949,472	19,935,847
Duplin	1,795,943	37,608,275	Surry	4,122,636	86,619,995
Durham	32,763,001	688,401,250	Swain	646,091	13,587,081
Edgecombe	1,810,535	38,005,337	Transylvania	1,328,903	27,888,104
Forsyth	26,540,800	557,600,095	Tyrrell	79,889	1,660,669
Franklin	1,754,887	36,822,653	Union	9,231,851	193,860,624
Gaston	10,335,331	216,805,849	Vance	1,940,444	40,736,164
Gates	152,786	3,208,437	Wake	74,434,690	1,564,706,094
Graham	224,082	4,686,820	Warren	283,672	5,936,423
Granville	1,621,914	34,071,813	Washington	329,380	6,931,571
Greene	289,439	6,046,078	Watauga	3,585,705	75,274,533
Guilford	34,101,122	715,845,028	Wayne	5,740,008	120,511,821
Halifax	2,244,874	47,171,570	Wilkes	2,769,982	58,186,837
Harnett	3,834,588	80,544,738	Wilson	4,669,023	95,929,096
Haywood	3,343,382	70,166,145	Yadkin	950,118	19,918,484
Henderson	5,409,840	113,308,966	Yancey	522,747	10,973,942
Hertford	964,062	20,209,320	Foreign	33,723,492	713,070,689
Hoke	874,840	18,379,642	Combined General Rate	123,217,677	–
Hyde	132,180	2,729,527	Motor Vehicle Leasing (Short-Term)	4,647,920	–
Iredell	10,282,181	215,919,355			
Jackson	1,908,465	40,034,281			
Johnston	8,063,735	169,500,700			
Jones	147,672	3,081,129			
Lee	3,553,044	74,788,802			
Lenoir	2,339,461	49,116,272			
Lincoln	3,315,442	69,544,607	TOTALS	\$ 771,093,950	\$ 13,509,257,372

* 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 2017. Data reflect sales primarily in December 2016, 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

January 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,227,976	\$ 29,581,069	Lumber & Building Material Group - 4.75%	\$ 56,964,219	\$ 1,198,599,104
001 Manufactured homes - 4.75%	486,462	10,247,252	601 Sheet metal shops; steel fabricators	2,032,911	42,574,282
002 Boats - 3%	306,026	10,200,853	602 Building hardware and machine stores	458,401	9,609,835
004 Modular homes - 4.75%	435,488	9,132,963	603 Building material dealers	39,495,174	832,032,152
Apparel Group - 4.75%	\$ 36,058,170	\$ 757,721,408	604 Cabinet shops	1,156,161	23,990,575
101 Boot and shoe stores	5,037,176	105,972,773	605 Electrical, plumbing and heating supply dealers	10,132,956	213,152,391
102 Clothing stores	29,418,531	618,138,125	606 Monument and tombstone dealers	78,457	1,640,296
103 Furriers (suppressed)			607 Others	2,242,183	47,109,220
104 Men's clothing & accessory stores	25,717	537,459	608 Storm window and door dealers	1,367,976	28,490,352
105 Women's clothing & accessory stores	28,782	599,355	Unclassified Group - 4.75%	\$ 170,686,872	\$ 3,583,972,139
106 Shoe repair shops	517,405	10,881,098	701 Beauty and barber shops and supply dealers	2,229,670	46,717,611
107 Others	1,030,559	21,592,598	702 Bookstores, school supply stores	3,811,448	80,107,231
Automotive Group - 4.75%	\$ 36,570,539	\$ 765,798,813	703 Newsstands	597,108	12,494,915
201 Motor vehicle dealers	9,388,763	197,086,639	704 Coal, wood, fuel oil, and bottled gas dealers	2,209,307	46,503,174
202 Service stations	3,220,806	67,247,923	705 Feed stores, millers, hatcheries	564,205	11,844,345
203 Garages	5,342,829	110,917,311	706 Florists and nurseries	1,745,449	36,375,917
204 Motorcycle and bicycle dealers	1,325,256	27,860,262	707 Airplane dealers	650,649	13,569,874
205 Automotive supply stores	9,296,179	194,719,372	708 Hotels, motels, cottage rentals, etc.	12,631,213	265,190,662
206 Others	1,284,020	26,873,298	709 Office machine and supply dealers	14,491,908	304,502,535
207 Oil and petroleum products dealers	2,576,305	54,226,694	710 Funeral homes	865,256	17,858,609
208 Tire dealers, recappers and repairers	3,904,654	81,999,046	711 Others	106,344,051	2,234,020,498
209 Manufactured home (mobile home) dealers	231,728	4,868,267	712 Photographers, artists, photofinishers	3,622,099	75,790,680
Food Group - 4.75%	\$ 111,478,266	\$ 2,333,944,597	713 Printers, publishers, blueprinters, engravers, etc.	3,407,325	71,361,499
301 Bakeries	1,667,971	34,897,029	714 Laundries, dry cleaners, etc.	1,180,892	24,662,588
302 Candy and confectionery stores	640,886	13,433,740	715 Hospitals, physicians, veterinarians, etc.	6,313,131	132,670,281
303 Dairies and dairy bars	374,397	7,840,039	716 Boat and marine supply dealers	1,199,122	25,155,604
304 Grocery stores, meat markets, etc.	31,492,786	660,926,508	717 Pet, hobby and craft shops	5,771,647	121,144,011
305 Vending machine operators; drink stands	2,233,674	46,894,707	718 Chemical, janitorial supplies and paper products dealers	2,172,178	45,570,512
306 Restaurants, cafeterias, grills, snack bars, etc.	70,519,338	1,475,386,135	719 Machine shops; locksmiths, etc.	880,215	18,431,595
307 Others	998,237	20,833,883			
308 Taverns, nightclubs, etc.	3,550,977	73,732,555			
Furniture Group - 4.75%	\$ 20,953,647	\$ 439,455,965	Total Retail Sales and Use Group	\$ 643,228,353	\$ 13,509,257,372
401 Furniture stores	8,321,573	174,858,941	Combined General Rate - 7%	\$ 123,217,677	\$ -
402 Household appliance dealers and repair services	5,850,477	122,779,750	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	380,521	7,919,996	Motor Vehicle Leasing (Short-Term) - 8%	\$ 4,647,920	\$ -
404 Industrial, office and store furniture and fixture dealers	1,008,831	21,144,892			
405 Others	522,636	10,976,544	Grand Total - All Groups	\$ 771,093,950	\$ 13,509,257,372
406 Awning and blinds dealers	132,731	2,758,936			
407 Antique dealers; interior decorators	2,248,203	46,825,107			
408 Upholstery shops; floor covering dealers	2,488,675	52,191,799			
General Merchandise Group - 4.75%	\$ 209,288,664	\$ 4,400,184,277			
501 Department stores	36,089,339	759,694,682			
502 Drugstores; drug and medical supply houses	10,136,501	213,264,663			
503 Dry goods stores; fabric and yarn shops	671,036	14,081,839			
504 Farm implement and supply stores	4,522,994	94,878,670			
505 Discount stores; general stores	51,320,099	1,080,099,252			
506 Hardware stores	3,167,065	66,550,161			
507 Jewelry stores; watch and clock repair shops	5,548,184	116,605,487			
508 Leather and leather goods stores	537,066	11,303,802			
509 Industrial machinery and supply dealers	10,220,215	214,908,745			
510 Secondhand goods stores; flea markets	2,987,285	62,777,919			
511 Sporting goods stores; toy shops	8,114,683	170,090,563			
512 Variety stores; 5 & 10 specialty stores	8,521,715	179,245,891			
513 Others	57,646,305	1,210,761,598			
514 Paint, wallpaper, and glass stores	1,731,152	36,389,900			
515 Pawn shops; army surplus stores, etc.	856,670	18,003,467			
516 Road building equipment and supply dealers	4,656,783	97,984,013			
517 Gift and novelty shops; coin dealers	2,561,572	53,543,627			

* 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 2017. Data reflect sales primarily in December 2016, but may include sales from 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.