

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 2018 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 11,750,250	\$ 247,001,088	Macon	\$ 2,133,573	\$ 44,624,309
Alexander	923,129	19,395,139	Madison	481,062	10,033,252
Alleghany	325,582	6,773,140	Martin	939,830	19,668,466
Anson	678,526	14,280,856	McDowell	1,508,034	31,734,067
Ashe	1,133,294	23,852,625	Mecklenburg	107,110,260	2,251,678,242
Avery	1,107,381	23,221,864	Mitchell	622,293	13,080,492
Beaufort	2,055,048	43,255,810	Montgomery	794,205	16,962,848
Bertie	469,735	9,885,337	Moore	5,574,616	116,630,529
Bladen	972,358	20,431,080	Nash	5,094,105	106,846,471
Brunswick	6,076,837	127,547,559	New Hanover	19,484,696	409,412,189
Buncombe	24,885,594	522,640,446	Northampton	1,238,066	26,083,837
Burke	3,355,437	70,595,114	Onslow	9,085,099	190,951,446
Cabarrus	16,657,993	350,439,276	Orange	7,829,223	164,613,526
Caldwell	2,587,048	54,414,088	Pamlico	380,451	7,982,630
Camden	247,199	5,199,900	Pasquotank	2,111,934	44,377,099
Carteret	4,241,076	89,258,976	Pender	1,788,062	37,536,695
Caswell	318,819	6,685,063	Perquimans	286,808	6,063,889
Catawba	11,346,477	238,448,752	Person	1,499,386	31,494,701
Chatham	2,651,113	55,716,954	Pitt	11,053,345	232,030,470
Cherokee	1,381,684	29,040,389	Polk	579,055	12,149,554
Chowan	555,965	11,643,587	Randolph	5,053,007	106,154,351
Clay	322,718	6,772,563	Richmond	1,785,891	37,562,700
Cleveland	4,296,710	90,384,473	Robeson	4,710,093	98,999,770
Columbus	1,858,604	39,062,802	Rockingham	2,824,122	59,333,049
Craven	4,768,424	100,245,005	Rowan	6,132,867	128,843,635
Cumberland	19,214,042	403,951,294	Rutherford	2,501,244	52,293,869
Currituck	949,238	19,925,433	Sampson	2,092,127	43,792,100
Dare	3,585,781	75,153,954	Scotland	1,440,732	30,219,304
Davidson	5,987,082	126,833,017	Stanly	2,647,662	56,156,570
Davie	1,535,834	32,277,245	Stokes	1,201,719	25,270,075
Duplin	1,678,158	35,231,580	Surry	4,047,898	84,972,212
Durham	33,204,540	698,448,181	Swain	710,133	14,920,654
Edgecombe	1,557,165	32,612,388	Transylvania	1,395,858	29,316,346
Forsyth	25,714,341	540,945,897	Tyrrell	100,484	2,110,397
Franklin	1,867,969	39,174,360	Union	9,391,249	197,515,745
Gaston	10,546,188	221,533,620	Vance	1,928,823	40,450,033
Gates	162,407	3,384,538	Wake	86,616,006	1,821,528,049
Graham	319,447	6,685,920	Warren	313,951	6,577,924
Granville	1,709,150	35,872,923	Washington	336,261	7,023,465
Greene	282,663	5,946,686	Watauga	3,874,321	81,420,960
Guilford	34,008,384	714,709,730	Wayne	5,472,172	114,936,567
Halifax	2,403,045	50,510,627	Wilkes	2,896,610	60,839,758
Harnett	4,055,498	85,024,970	Wilson	4,465,419	93,795,717
Haywood	3,399,651	71,354,276	Yadkin	915,419	19,146,666
Henderson	5,412,822	113,387,350	Yancey	562,937	11,786,736
Hertford	936,966	19,625,956	Foreign	36,597,411	771,023,061
Hoke	896,730	18,835,643	Combined General Rate	118,913,905	–
Hyde	128,241	2,727,394	Motor Vehicle Leasing (Short-Term)	6,273,625	–
Iredell	10,571,408	222,066,058			
Jackson	2,026,601	42,413,719			
Johnston	8,747,267	183,872,293			
Jones	168,155	3,534,541			
Lee	3,675,585	77,394,473			
Lenoir	2,488,306	52,144,741			
Lincoln	3,423,295	72,119,446	TOTALS	\$ 790,419,010	\$ 13,983,834,564

* 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 2018. Data reflect sales primarily in December 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

January 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,392,689	\$ 33,904,968	Lumber & Building Material Group - 4.75%	\$ 59,627,257	\$ 1,253,760,570
001 Manufactured homes - 4.75%	563,090	11,889,218	601 Sheet metal shops; steel fabricators	2,160,475	45,392,691
002 Boats - 3%	370,541	12,351,368	602 Building hardware and machine stores	633,168	13,280,331
004 Modular homes - 4.75%	459,058	9,664,382	603 Building material dealers	40,652,069	855,275,706
Apparel Group - 4.75%	\$ 36,094,382	\$ 758,986,428	604 Cabinet shops	1,091,852	22,849,016
101 Boot and shoe stores	5,267,980	110,790,523	605 Electrical, plumbing and heating supply dealers	11,190,890	235,124,575
102 Clothing stores	29,436,346	619,133,671	606 Monument and tombstone dealers	69,634	1,433,739
103 Furriers (suppressed)			607 Others	2,432,273	51,092,779
104 Men's clothing & accessory stores	33,821	711,676	608 Storm window and door dealers	1,396,895	29,311,731
105 Women's clothing & accessory stores	48,107	964,129	Unclassified Group - 4.75%	\$ 179,687,045	\$ 3,773,878,702
106 Shoe repair shops	389,968	8,192,706	701 Beauty and barber shops and supply dealers	2,202,651	46,148,733
107 Others	918,159	19,193,723	702 Bookstores, school supply stores	3,351,937	70,489,156
Automotive Group - 4.75%	\$ 34,603,313	\$ 724,529,429	703 Newsstands	768,595	16,071,234
201 Motor vehicle dealers	7,091,953	149,022,854	704 Coal, wood, fuel oil, and bottled gas dealers	2,552,146	53,680,621
202 Service stations	3,244,538	67,949,794	705 Feed stores, millers, hatcheries	712,204	14,984,936
203 Garages	5,718,381	118,661,564	706 Florists and nurseries	1,768,913	36,464,931
204 Motorcycle and bicycle dealers	1,325,005	27,682,774	707 Airplane dealers	672,161	14,107,910
205 Automotive supply stores	8,682,235	182,055,519	708 Hotels, motels, cottage rentals, etc.	13,834,379	290,707,415
206 Others	1,473,773	30,724,642	709 Office machine and supply dealers	14,387,259	302,547,775
207 Oil and petroleum products dealers	2,881,461	60,615,729	710 Funeral homes	850,848	17,767,755
208 Tire dealers, recappers and repairers	3,931,881	82,493,921	711 Others	114,743,429	2,411,773,338
209 Manufactured home (mobile home) dealers	254,085	5,322,632	712 Photographers, artists, photofinishers	3,689,277	77,221,151
Food Group - 4.75%	\$ 120,764,232	\$ 2,534,627,074	713 Printers, publishers, blueprinters, engravers, etc.	3,442,734	72,143,396
301 Bakeries	1,604,236	33,450,888	714 Laundries, dry cleaners, etc.	1,263,289	26,427,311
302 Candy and confectionery stores	635,701	13,227,021	715 Hospitals, physicians, veterinarians, etc.	5,166,911	108,576,941
303 Dairies and dairy bars	412,549	8,603,854	716 Boat and marine supply dealers	839,806	17,489,719
304 Grocery stores, meat markets, etc.	34,869,898	732,111,595	717 Pet, hobby and craft shops	5,949,767	124,296,384
305 Vending machine operators; drink stands	2,074,151	43,606,049	718 Chemical, janitorial supplies and paper products dealers	2,498,106	52,458,152
306 Restaurants, cafeterias, grills, snack bars, etc.	76,222,499	1,600,542,094	719 Machine shops; locksmiths, etc.	992,631	20,521,845
307 Others	1,126,040	23,453,824			
308 Taverns, nightclubs, etc.	3,819,157	79,631,749			
Furniture Group - 4.75%	\$ 20,505,781	\$ 429,891,194	Total Retail Sales and Use Group	\$ 665,231,480	\$ 13,983,834,564
401 Furniture stores	8,608,656	180,971,328	Combined General Rate - 7%	\$ 118,913,905	\$ -
402 Household appliance dealers and repair services	4,384,646	92,163,003	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	381,446	7,911,366	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,273,625	\$ -
404 Industrial, office and store furniture and fixture dealers	1,322,438	27,455,823			
405 Others	779,412	16,151,420	Grand Total - All Groups	\$ 790,419,010	\$ 13,983,834,564
406 Awning and blinds dealers	143,454	3,009,633			
407 Antique dealers; interior decorators	2,261,314	47,348,806			
408 Upholstery shops; floor covering dealers	2,624,415	54,879,814			
General Merchandise Group - 4.75%	\$ 212,556,782	\$ 4,474,256,198			
501 Department stores	36,556,039	769,586,984			
502 Drugstores; drug and medical supply houses	9,749,956	205,145,349			
503 Dry goods stores; fabric and yarn shops	614,502	12,908,491			
504 Farm implement and supply stores	4,379,576	91,485,973			
505 Discount stores; general stores	52,053,263	1,095,670,358			
506 Hardware stores	3,234,456	67,756,429			
507 Jewelry stores; watch and clock repair shops	5,118,939	107,483,701			
508 Leather and leather goods stores	568,031	11,958,462			
509 Industrial machinery and supply dealers	10,764,699	225,924,576			
510 Secondhand goods stores; flea markets	3,072,093	64,465,594			
511 Sporting goods stores; toy shops	8,187,675	172,019,829			
512 Variety stores; 5 & 10 specialty stores	8,508,847	178,969,080			
513 Others	59,426,812	1,253,969,697			
514 Paint, wallpaper, and glass stores	1,782,768	37,503,532			
515 Pawn shops; army surplus stores, etc.	857,704	18,039,271			
516 Road building equipment and supply dealers	4,967,065	104,536,559			
517 Gift and novelty shops; coin dealers	2,714,359	56,832,314			

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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.