

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 registrations. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registrations 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 2019 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,953,854	\$ 250,983,564	Macon	\$ 2,101,908	\$ 44,010,877
Alexander	902,058	18,952,003	Madison	520,943	10,885,364
Alleghany	295,485	6,198,583	Martin	922,270	19,402,067
Anson	707,385	14,867,881	McDowell	1,576,096	33,021,716
Ashe	1,141,923	23,959,437	Mecklenburg	106,250,954	2,231,825,165
Avery	1,183,492	24,782,490	Mitchell	675,604	14,007,843
Beaufort	2,327,096	48,889,857	Montgomery	947,008	19,885,989
Bertie	379,269	7,972,939	Moore	5,899,379	123,648,682
Bladen	937,675	19,707,021	Nash	5,061,083	106,272,437
Brunswick	6,758,763	142,076,862	New Hanover	22,033,187	461,960,007
Buncombe	25,769,617	539,710,989	Northampton	906,026	19,052,878
Burke	3,305,501	69,418,043	Onslow	10,571,143	221,950,803
Cabarrus	16,700,574	350,850,937	Orange	7,995,325	167,943,813
Caldwell	2,726,693	57,161,781	Pamlico	404,483	8,447,381
Camden	223,920	4,700,424	Pasquotank	2,327,946	48,888,056
Carteret	5,023,057	105,635,881	Pender	2,139,318	44,816,749
Caswell	329,534	6,888,156	Perquimans	290,793	6,067,052
Catawba	11,067,427	232,515,797	Person	1,603,087	33,711,636
Chatham	2,900,375	61,035,725	Pitt	10,819,951	227,238,435
Cherokee	1,421,812	29,877,940	Polk	629,231	13,055,597
Chowan	570,898	11,964,701	Randolph	5,362,782	112,209,750
Clay	347,546	7,288,092	Richmond	1,885,844	39,607,644
Cleveland	4,347,424	91,134,524	Robeson	5,189,606	108,959,982
Columbus	1,932,096	40,468,487	Rockingham	3,206,545	67,286,409
Craven	5,785,590	121,628,326	Rowan	6,994,790	146,917,666
Cumberland	19,807,269	416,265,298	Rutherford	2,777,301	57,961,370
Currituck	1,025,980	22,216,645	Sampson	2,204,935	45,792,538
Dare	3,518,081	73,467,311	Scotland	1,350,671	28,404,540
Davidson	6,386,164	134,147,078	Stanly	2,764,482	58,056,975
Davie	1,609,324	33,746,920	Stokes	1,172,125	24,609,865
Duplin	1,897,192	39,833,296	Surry	4,244,421	89,043,771
Durham	33,726,344	708,654,124	Swain	766,918	16,124,243
Edgecombe	2,067,744	43,420,203	Transylvania	1,411,939	29,620,874
Forsyth	26,170,805	549,646,166	Tyrrell	92,381	1,937,084
Franklin	1,849,657	38,791,776	Union	9,466,475	198,767,786
Gaston	11,333,659	237,892,959	Vance	2,008,467	42,254,602
Gates	166,793	3,501,840	Wake	88,771,719	1,864,589,933
Graham	330,852	6,937,910	Warren	339,677	7,146,251
Granville	1,601,682	33,573,746	Washington	386,709	8,112,536
Greene	332,405	6,983,573	Watauga	3,822,158	80,360,154
Guilford	35,594,178	748,194,612	Wayne	5,663,173	119,070,962
Halifax	3,156,897	66,136,916	Wilkes	3,391,064	70,969,424
Harnett	4,115,953	86,050,063	Wilson	4,753,901	99,920,008
Haywood	3,399,857	71,151,783	Yadkin	1,006,578	21,095,821
Henderson	5,599,156	117,034,534	Yancey	667,962	13,994,209
Hertford	968,001	20,349,068	Foreign	35,816,594	756,166,237
Hoke	998,243	20,936,667	Combined General Rate	129,396,011	–
Hyde	145,139	2,974,157	Motor Vehicle Leasing (Short-Term)	6,818,226	–
Iredell	10,755,786	225,546,305			
Jackson	2,225,316	46,715,211			
Johnston	9,833,749	206,819,957			
Jones	237,053	4,971,987			
Lee	3,855,033	81,111,016			
Lenoir	2,694,680	56,608,787			
Lincoln	3,899,246	81,871,226	TOTALS	\$ 823,750,493	\$ 14,439,294,752

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) processed by the Department of Revenue for the month of January 2019. Data reflect sales (including purchases for use) primarily in December 2018, but may include sales in 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 2019 Report					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
3% and 4.75% Tax Group	\$ 1,656,099	\$ 40,938,717	Lumber & Building Material Group - 4.75%	\$ 64,781,764	\$ 1,360,929,530
001 Manufactured homes - 4.75%	663,841	13,974,351	601 Sheet metal shops; steel fabricators	2,614,106	54,824,025
002 Boats - 3%	495,737	16,524,564	602 Building hardware and machine stores	984,149	20,510,237
004 Modular homes - 4.75%	496,521	10,439,802	603 Building material dealers	43,651,262	918,018,516
Apparel Group - 4.75%	\$ 36,317,998	\$ 762,598,015	604 Cabinet shops	1,275,000	26,626,193
101 Boot and shoe stores	5,315,468	111,841,764	605 Electrical, plumbing and heating supply dealers	12,391,214	259,803,067
102 Clothing stores	29,506,757	619,583,653	606 Monument and tombstone dealers	64,780	1,342,485
103 Furriers (suppressed)			607 Others	2,284,280	47,856,311
104 Men's clothing & accessory stores	28,142	592,461	608 Storm window and door dealers	1,516,973	31,948,696
105 Women's clothing & accessory stores	31,696	656,311	Unclassified Group - 4.75%	\$ 191,419,459	\$ 4,019,358,433
106 Shoe repair shops	397,555	8,359,577	701 Beauty and barber shops and supply dealers	2,343,125	48,837,874
107 Others	1,038,379	21,564,248	702 Bookstores, school supply stores	3,734,401	78,480,013
Automotive Group - 4.75%	\$ 36,477,978	\$ 762,896,547	703 Newsstands	774,585	16,199,931
201 Motor vehicle dealers	7,746,475	162,881,502	704 Coal, wood, fuel oil, and bottled gas dealers	2,776,122	58,141,026
202 Service stations	3,009,522	62,913,169	705 Feed stores, millers, hatcheries	612,769	12,889,649
203 Garages	5,874,067	121,691,018	706 Florists and nurseries	1,873,396	39,001,387
204 Motorcycle and bicycle dealers	1,366,528	28,697,846	707 Airplane dealers	520,960	10,945,894
205 Automotive supply stores	9,493,147	198,465,131	708 Hotels, motels, cottage rentals, etc.	14,702,614	308,711,438
206 Others	1,509,611	31,394,635	709 Office machine and supply dealers	14,593,494	306,856,512
207 Oil and petroleum products dealers	2,930,484	61,619,296	710 Funeral homes	864,529	17,969,625
208 Tire dealers, recappers and repairers	4,286,538	89,758,372	711 Others	123,370,970	2,592,429,204
209 Manufactured home (mobile home) dealers	261,605	5,475,577	712 Photographers, artists, photofinishers	4,301,299	89,974,205
Food Group - 4.75%	\$ 124,566,093	\$ 2,610,228,563	713 Printers, publishers, blueprinters, engravers, etc.	3,623,364	76,062,031
301 Bakeries	1,736,609	36,258,652	714 Laundries, dry cleaners, etc.	1,313,082	27,551,272
302 Candy and confectionery stores	633,114	13,239,280	715 Hospitals, physicians, veterinarians, etc.	5,214,704	109,610,654
303 Dairies and dairy bars	487,813	10,159,405	716 Boat and marine supply dealers	809,175	16,912,404
304 Grocery stores, meat markets, etc.	35,876,903	753,640,444	717 Pet, hobby and craft shops	6,103,121	127,517,146
305 Vending machine operators; drink stands	2,061,495	43,322,685	718 Chemical, janitorial supplies and paper products dealers	2,800,573	58,847,311
306 Restaurants, cafeterias, grills, snack bars, etc.	78,441,069	1,642,431,572	719 Machine shops; locksmiths, etc.	1,087,176	22,420,855
307 Others	1,246,918	26,088,956			
308 Taverns, nightclubs, etc.	4,082,172	85,087,570			
Furniture Group - 4.75%	\$ 20,877,724	\$ 437,811,681	Total Retail Sales and Use Group	\$ 687,536,255	\$ 14,439,294,752
401 Furniture stores	8,828,540	185,346,514	Combined General Rate - 7%	\$ 129,396,011	\$ -
402 Household appliance dealers and repair services	4,532,232	95,317,703	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	421,554	8,776,910	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,818,226	\$ -
404 Industrial, office and store furniture and fixture dealers	1,273,879	26,770,421			
405 Others	830,446	17,361,690	Grand Total - All Groups	\$ 823,750,493	\$ 14,439,294,752
406 Awning and blinds dealers	148,100	3,111,912			
407 Antique dealers; interior decorators	2,144,436	45,048,001			
408 Upholstery shops; floor covering dealers	2,698,538	56,078,529			
General Merchandise Group - 4.75%	\$ 211,439,139	\$ 4,444,533,267			
501 Department stores	35,494,807	747,110,445			
502 Drugstores; drug and medical supply houses	9,862,992	207,442,690			
503 Dry goods stores; fabric and yarn shops	610,037	12,796,114			
504 Farm implement and supply stores	4,652,309	97,885,436			
505 Discount stores; general stores	44,898,503	944,659,245			
506 Hardware stores	3,738,127	78,535,940			
507 Jewelry stores; watch and clock repair shops	5,354,994	112,468,944			
508 Leather and leather goods stores	555,014	11,681,772			
509 Industrial machinery and supply dealers	11,505,148	241,493,757			
510 Secondhand goods stores; flea markets	3,161,521	66,409,000			
511 Sporting goods stores; toy shops	6,944,751	145,894,203			
512 Variety stores; 5 & 10 specialty stores	8,374,246	176,196,994			
513 Others	65,488,246	1,375,111,660			
514 Paint, wallpaper, and glass stores	1,849,638	38,878,576			
515 Pawn shops; army surplus stores, etc.	838,187	17,560,478			
516 Road building equipment and supply dealers	5,415,816	113,979,655			
517 Gift and novelty shops; coin dealers	2,694,803	56,428,358			

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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.