

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 2021 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,539,646	\$ 305,464,408	Macon	\$ 2,805,190	\$ 58,723,273
Alexander	1,247,305	26,204,904	Madison	853,603	18,041,210
Alleghany	504,746	10,600,822	Martin	1,122,500	23,589,067
Anson	819,159	17,200,894	McDowell	2,013,988	42,257,962
Ashe	1,512,186	31,782,569	Mecklenburg	121,317,107	2,549,858,484
Avery	1,756,197	36,899,286	Mitchell	726,886	15,266,099
Beaufort	2,764,573	58,419,490	Montgomery	1,145,066	24,064,178
Bertie	533,269	11,206,383	Moore	7,884,306	165,493,884
Bladen	1,140,141	23,974,981	Nash	5,619,583	117,854,290
Brunswick	9,345,959	197,069,546	New Hanover	23,967,962	504,114,210
Buncombe	27,561,723	578,498,860	Northampton	595,581	12,507,685
Burke	4,247,598	89,137,051	Onslow	12,296,786	258,550,733
Cabarrus	19,832,816	416,695,556	Orange	9,086,364	190,509,112
Caldwell	3,404,003	71,511,760	Pamlico	491,749	10,296,529
Camden	348,043	7,298,998	Pasquotank	2,949,416	61,943,334
Carteret	5,661,029	119,132,841	Pender	2,780,712	58,376,324
Caswell	420,096	8,820,828	Perquimans	429,419	9,095,792
Catawba	12,695,403	266,629,490	Person	1,938,799	40,773,275
Chatham	4,141,832	87,054,361	Pitt	13,115,805	275,565,169
Cherokee	1,865,556	39,222,270	Polk	867,893	18,054,362
Chowan	675,418	14,175,327	Randolph	6,683,182	140,408,941
Clay	517,879	10,873,800	Richmond	2,198,831	46,180,737
Cleveland	4,938,181	103,700,336	Robeson	6,335,415	133,039,065
Columbus	2,338,573	49,160,432	Rockingham	4,032,653	84,703,620
Craven	7,046,586	147,935,088	Rowan	7,556,775	157,913,847
Cumberland	22,510,396	473,120,562	Rutherford	3,362,799	70,654,392
Currituck	1,630,598	34,124,965	Sampson	2,703,969	56,793,577
Dare	4,657,080	97,767,249	Scotland	1,759,873	36,982,281
Davidson	8,044,666	169,288,242	Stanly	3,752,701	79,001,314
Davie	2,115,096	44,218,881	Stokes	1,452,661	30,480,325
Duplin	2,263,952	47,422,846	Surry	4,931,324	103,695,245
Durham	39,137,216	822,232,513	Swain	869,208	18,257,231
Edgecombe	2,424,532	50,920,010	Transylvania	1,912,764	40,152,306
Forsyth	32,364,383	679,599,655	Tyrrell	134,508	2,800,169
Franklin	2,818,846	59,289,056	Union	12,361,845	259,986,371
Gaston	13,993,848	293,971,549	Vance	3,887,189	82,002,847
Gates	235,605	4,956,632	Wake	103,147,403	2,166,542,206
Graham	430,915	9,028,269	Warren	494,331	10,381,593
Granville	2,128,019	44,671,968	Washington	457,081	9,595,110
Greene	395,859	8,316,315	Watauga	4,954,924	103,901,392
Guilford	39,925,410	839,003,925	Wayne	6,644,146	139,707,927
Halifax	2,658,957	55,851,187	Wilkes	3,752,913	78,852,405
Harnett	5,587,126	117,455,422	Wilson	5,454,661	114,551,178
Haywood	4,261,859	89,605,532	Yadkin	1,264,073	26,468,303
Henderson	6,710,783	140,662,780	Yancey	712,227	15,049,241
Hertford	1,159,319	24,288,209	Foreign	42,263,718	889,908,372
Hoke	1,312,196	27,588,456	Combined General Rate	118,333,431	—
Hyde	172,592	3,574,418	Motor Vehicle Lease (Short-Term) and Subscription	12,162,875	—
Iredell	14,056,571	295,643,220			
Jackson	3,020,031	63,484,087			
Johnston	10,603,319	222,839,678			
Jones	275,584	5,797,424			
Lee	4,725,929	99,924,752			
Lenoir	2,911,503	61,149,299			
Lincoln	5,289,599	111,309,760	TOTALS	\$ 943,265,905	\$ 17,078,722,111

* 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 2021. Data reflect sales (including purchases for use) primarily for December 2020, but may include sales for 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%; those from vehicle subscriptions are taxed at the rate of 5%.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES

January 2021 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	\$ 2,201,507	\$ 55,450,498	Lumber & Building Material Group - 4.75%	\$ 83,431,447	\$ 1,754,283,476
001 Manufactured homes - 4.75%	1,024,825	21,582,409	601 Sheet metal shops; steel fabricators	3,073,530	64,525,261
002 Boats - 3%	740,660	24,688,683	602 Building hardware and machine stores	880,108	18,508,571
004 Modular homes - 4.75%	436,022	9,179,406	603 Building material dealers	58,653,637	1,234,098,195
			604 Cabinet shops	1,321,546	27,641,561
Apparel Group - 4.75%	\$ 42,039,960	\$ 884,662,426	605 Electrical, plumbing and heating supply dealers	14,006,653	294,159,217
101 Boot and shoe stores	6,576,725	138,434,212	606 Monument and tombstone dealers	81,209	1,709,652
102 Clothing stores	33,735,368	710,046,929	607 Others	3,465,479	72,798,476
103 Furriers (suppressed)			608 Storm window and door dealers	1,949,284	40,842,544
104 Men's clothing & accessory stores	52,022	1,095,204			
105 Women's clothing & accessory stores	23,465	483,388	Unclassified Group - 4.75%	\$ 233,369,228	\$ 4,900,567,045
106 Shoe repair shops	453,145	9,529,321	701 Beauty and barber shops and supply dealers	2,440,913	51,060,385
107 Others	1,199,234	25,073,372	702 Bookstores, school supply stores	3,663,576	76,940,871
Automotive Group - 4.75%	\$ 42,802,554	\$ 896,609,225	703 Newsstands	1,104,790	23,024,159
201 Motor vehicle dealers	8,982,871	188,784,700	704 Coal, wood, fuel oil, and bottled gas dealers	2,632,360	57,038,792
202 Service stations	4,102,443	86,045,636	705 Feed stores, millers, hatcheries	670,514	14,104,968
203 Garages	7,028,691	146,112,817	706 Florists and nurseries	2,037,367	42,311,409
204 Motorcycle and bicycle dealers	1,831,113	38,419,504	707 Airplane dealers	434,817	9,143,523
205 Automotive supply stores	10,786,640	226,067,659	708 Hotels, motels, cottage rentals, etc.	11,287,374	236,120,325
206 Others	1,770,414	36,899,603	709 Office machine and supply dealers	18,076,181	380,298,278
207 Oil and petroleum products dealers	3,092,469	65,074,344	710 Funeral homes	1,073,554	22,358,297
208 Tire dealers, recappers and repairers	4,614,467	96,842,032	711 Others	157,663,096	3,311,914,779
209 Manufactured home (mobile home) dealers	593,446	12,362,931	712 Photographers, artists, photofinishers	5,490,831	115,027,716
Food Group - 4.75%	\$ 120,182,260	\$ 2,517,919,992	713 Printers, publishers, blueprinters, engravers, etc.	4,056,631	85,167,654
301 Bakeries	1,866,734	39,099,522	714 Laundries, dry cleaners, etc.	1,029,574	21,366,808
302 Candy and confectionery stores	572,819	11,990,501	715 Hospitals, physicians, veterinarians, etc.	8,661,108	181,307,716
303 Dairies and dairy bars	533,992	11,047,740	716 Boat and marine supply dealers	1,204,104	25,147,588
304 Grocery stores, meat markets, etc.	38,325,829	805,810,879	717 Pet, hobby and craft shops	7,050,370	148,148,114
305 Vending machine operators; drink stands	1,955,174	40,935,756	718 Chemical, janitorial supplies and paper products dealers	3,352,096	70,476,465
306 Restaurants, cafeterias, grills, snack bars, etc.	71,758,010	1,502,266,930	719 Machine shops; locksmiths, etc.	1,439,973	29,609,199
307 Others	1,476,824	29,927,989			
308 Taverns, nightclubs, etc.	3,692,878	76,840,675			
Furniture Group - 4.75%	\$ 23,304,817	\$ 488,720,799	Total Retail Sales and Use Group	\$ 812,769,599	\$ 17,078,722,111
401 Furniture stores	10,223,279	214,548,116	Combined General Rate - 7%	\$ 118,333,431	\$ -
402 Household appliance dealers and repair services	4,185,950	87,985,590	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	377,066	7,935,720	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 12,162,875	\$ -
404 Industrial, office and store furniture and fixture dealers	1,460,371	30,713,524			
405 Others	1,113,897	23,280,927	Grand Total - All Groups	\$ 943,265,905	\$ 17,078,722,111
406 Awning and blinds dealers	174,862	3,680,593			
407 Antique dealers; interior decorators	2,731,778	57,172,793			
408 Upholstery shops; floor covering dealers	3,037,613	63,403,536			
General Merchandise Group - 4.75%	\$ 265,437,826	\$ 5,580,508,649			
501 Department stores	39,645,750	834,568,455			
502 Drugstores; drug and medical supply houses	12,400,177	260,798,930			
503 Dry goods stores; fabric and yarn shops	733,350	15,401,486			
504 Farm implement and supply stores	5,973,342	125,563,487			
505 Discount stores; general stores	50,670,751	1,066,307,189			
506 Hardware stores	4,833,869	101,566,442			
507 Jewelry stores; watch and clock repair shops	6,509,755	136,847,380			
508 Leather and leather goods stores	633,291	13,321,861			
509 Industrial machinery and supply dealers	11,474,078	241,119,701			
510 Secondhand goods stores; flea markets	3,289,437	68,932,961			
511 Sporting goods stores; toy shops	10,734,579	224,922,056			
512 Variety stores; 5 & 10 specialty stores	9,465,586	199,060,833			
513 Others	96,753,289	2,033,283,586			
514 Paint, wallpaper, and glass stores	2,282,856	48,057,472			
515 Pawn shops; army surplus stores, etc.	1,294,430	27,188,819			
516 Road building equipment and supply dealers	6,225,096	130,888,069			
517 Gift and novelty shops; coin dealers	2,518,191	52,679,924			

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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.