

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 2022 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 16,219,711	\$ 340,714,812	Macon	\$ 3,389,293	\$ 71,005,672
Alexander	1,487,783	31,261,555	Madison	899,823	18,833,753
Alleghany	543,183	11,405,733	Martin	1,232,440	25,880,270
Anson	940,222	19,722,673	McDowell	2,374,453	49,905,694
Ashe	1,704,742	35,842,825	Mecklenburg	145,595,448	3,057,947,790
Avery	2,076,947	43,649,691	Mitchell	873,129	18,312,658
Beaufort	3,232,523	68,159,027	Montgomery	1,311,040	27,508,529
Bertie	559,967	11,780,340	Moore	9,545,256	200,585,583
Bladen	1,243,945	26,107,560	Nash	6,729,781	141,392,876
Brunswick	11,170,725	235,246,934	New Hanover	28,495,501	598,981,235
Buncombe	33,639,875	707,122,475	Northampton	618,664	12,985,640
Burke	5,058,730	106,558,621	Onslow	14,217,106	298,764,380
Cabarrus	23,750,411	499,725,103	Orange	10,782,400	226,636,777
Caldwell	4,251,802	88,905,085	Pamlico	575,541	12,105,236
Camden	410,434	8,623,219	Pasquotank	3,362,500	70,512,182
Carteret	6,563,968	138,081,948	Pender	3,342,226	70,427,232
Caswell	529,364	11,115,445	Perquimans	484,779	10,339,869
Catawba	15,097,827	318,089,335	Person	2,332,629	49,055,483
Chatham	5,221,228	109,773,477	Pitt	14,779,384	310,444,739
Cherokee	2,160,128	45,421,515	Polk	1,036,001	21,720,733
Chowan	805,034	16,851,220	Randolph	7,946,804	166,568,175
Clay	593,666	12,402,966	Richmond	2,455,470	51,561,637
Cleveland	6,236,815	131,073,348	Robeson	6,461,372	135,759,348
Columbus	2,473,949	51,910,972	Rockingham	5,233,406	109,986,210
Craven	7,564,830	158,910,794	Rowan	9,562,618	200,399,340
Cumberland	27,043,138	568,561,104	Rutherford	3,948,655	82,990,635
Currituck	1,955,848	41,110,768	Sampson	2,996,570	62,895,568
Dare	5,359,454	112,341,790	Scotland	1,974,792	41,516,027
Davidson	9,529,933	200,147,215	Stanly	4,734,489	99,605,064
Davie	2,373,060	49,852,956	Stokes	1,815,211	38,065,064
Duplin	2,471,170	51,812,085	Surry	6,134,600	128,176,329
Durham	46,934,544	986,473,463	Swain	1,199,899	25,211,130
Edgecombe	2,847,428	59,803,920	Transylvania	2,234,073	46,935,046
Forsyth	36,127,537	758,990,068	Tyrrell	131,112	2,728,326
Franklin	3,323,113	69,808,035	Union	15,386,065	323,450,179
Gaston	17,024,169	357,579,136	Vance	2,833,115	59,806,776
Gates	270,634	5,691,961	Wake	124,585,006	2,617,224,510
Graham	414,421	8,706,259	Warren	596,022	12,564,396
Granville	2,535,675	53,189,410	Washington	444,694	9,301,087
Greene	482,627	10,158,919	Watauga	6,104,281	128,043,964
Guilford	46,573,826	976,501,192	Wayne	7,721,931	162,633,055
Halifax	3,029,267	63,724,959	Wilkes	5,070,709	106,799,808
Harnett	6,533,924	136,994,518	Wilson	5,969,543	125,703,857
Haywood	5,051,166	106,051,674	Yadkin	1,459,463	30,688,043
Henderson	8,223,630	172,917,700	Yancey	948,366	19,628,379
Hertford	1,279,453	26,852,209	Foreign	42,421,362	893,653,280
Hoke	1,658,368	34,758,490	Combined General Rate	127,781,199	—
Hyde	223,625	4,694,048	Motor Vehicle Lease (Short-Term) and Subscription	7,258,729	—
Iredell	16,721,679	351,318,205			
Jackson	3,563,368	74,863,578			
Johnston	13,342,899	280,514,933			
Jones	321,241	6,736,823			
Lee	5,304,825	112,314,765			
Lenoir	3,361,505	70,448,233			
Lincoln	6,294,511	132,405,359	TOTALS	\$ 1,091,100,800	\$ 20,089,022,008

* 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 2022. Data reflect sales (including purchases for use) primarily for December 2021, but may include sales for prior periods.

Note: Data include sales and purchases for use of aircraft, boats, and manufactured and modular homes to the extent taxable; such transactions are exempt from county sales and use taxes.

— 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 2022 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	\$ 2,625,691	\$ 66,281,658	Lumber & Building Material Group - 4.75%	\$ 101,486,594	\$ 2,133,378,214
001 Manufactured homes - 4.75%	1,172,381	24,681,709	601 Sheet metal shops; steel fabricators	4,047,366	85,159,137
002 Boats - 3%	896,139	29,871,316	602 Building hardware and machine stores	1,111,756	23,353,320
004 Modular homes - 4.75%	557,170	11,728,633	603 Building material dealers	71,876,979	1,513,750,970
Apparel Group - 4.75%	\$ 49,375,646	\$ 1,037,583,455	604 Cabinet shops	1,480,236	31,075,252
101 Boot and shoe stores	7,640,268	160,825,762	605 Electrical, plumbing and heating supply dealers	15,861,787	332,792,455
102 Clothing stores	40,076,604	842,000,399	606 Monument and tombstone dealers	91,545	1,927,252
103 Furriers (suppressed)			607 Others	4,540,977	95,236,119
104 Men's clothing & accessory stores	67,130	1,413,273	608 Storm window and door dealers	2,475,950	50,083,710
105 Women's clothing & accessory stores	25,580	526,123	Unclassified Group - 4.75%	\$ 262,648,082	\$ 5,514,375,838
106 Shoe repair shops	390,072	8,209,583	701 Beauty and barber shops and supply dealers	2,875,321	60,371,434
107 Others	1,175,990	24,608,315	702 Bookstores, school supply stores	3,930,975	82,675,188
Automotive Group - 4.75%	\$ 48,299,904	\$ 1,012,507,895	703 Newsstands	1,434,895	29,883,608
201 Motor vehicle dealers	10,348,754	217,365,102	704 Coal, wood, fuel oil, and bottled gas dealers	3,235,415	68,078,263
202 Service stations	5,418,716	113,687,211	705 Feed stores, millers, hatcheries	765,820	16,097,152
203 Garages	8,198,817	170,984,435	706 Florists and nurseries	2,258,936	47,086,226
204 Motorcycle and bicycle dealers	1,979,249	41,550,187	707 Airplane dealers	636,793	13,347,194
205 Automotive supply stores	11,701,558	245,440,045	708 Hotels, motels, cottage rentals, etc.	18,849,796	396,266,082
206 Others	1,947,317	40,644,730	709 Office machine and supply dealers	17,929,984	377,079,024
207 Oil and petroleum products dealers	3,079,983	64,740,029	710 Funeral homes	974,613	20,375,625
208 Tire dealers, recappers and repairers	5,295,610	111,150,901	711 Others	176,460,762	3,704,829,197
209 Manufactured home (mobile home) dealers	329,900	6,945,256	712 Photographers, artists, photofinishers	6,395,835	134,215,225
Food Group - 4.75%	\$ 144,153,411	\$ 3,021,979,594	713 Printers, publishers, blueprinters, engravers, etc.	4,456,403	93,530,611
301 Bakeries	2,336,238	48,721,978	714 Laundries, dry cleaners, etc.	1,077,705	22,104,219
302 Candy and confectionery stores	881,336	18,422,642	715 Hospitals, physicians, veterinarians, etc.	6,333,607	132,661,909
303 Dairies and dairy bars	790,759	16,413,818	716 Boat and marine supply dealers	1,385,148	28,943,126
304 Grocery stores, meat markets, etc.	38,690,957	812,267,960	717 Pet, hobby and craft shops	8,566,071	180,172,347
305 Vending machine operators; drink stands	2,336,539	49,071,188	718 Chemical, janitorial supplies and paper products dealers	3,540,414	74,430,487
306 Restaurants, cafeterias, grills, snack bars, etc.	91,869,908	1,925,694,434	719 Machine shops; locksmiths, etc.	1,539,590	32,228,919
307 Others	2,064,304	43,179,753			
308 Taverns, nightclubs, etc.	5,183,369	108,207,821			
Furniture Group - 4.75%	\$ 25,544,719	\$ 535,763,254	Total Retail Sales and Use Group	\$ 956,060,872	\$ 20,089,022,008
401 Furniture stores	11,039,635	231,935,935	Combined General Rate - 7%	\$ 127,781,199	\$ -
402 Household appliance dealers and repair services	4,394,154	92,416,793	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	433,958	9,064,176	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 7,258,729	\$ -
404 Industrial, office and store furniture and fixture dealers	1,871,790	39,364,952			
405 Others	1,421,005	29,937,556	Grand Total - All Groups	\$ 1,091,100,800	\$ 20,089,022,008
406 Awning and blinds dealers	191,890	4,013,920			
407 Antique dealers; interior decorators	2,931,858	61,257,625			
408 Upholstery shops; floor covering dealers	3,260,428	67,772,297			
General Merchandise Group - 4.75%	\$ 321,926,826	\$ 6,767,152,100			
501 Department stores	44,557,756	937,981,239			
502 Drugstores; drug and medical supply houses	13,723,934	288,743,187			
503 Dry goods stores; fabric and yarn shops	807,577	16,979,560			
504 Farm implement and supply stores	6,708,591	141,051,525			
505 Discount stores; general stores	54,435,931	1,145,575,607			
506 Hardware stores	5,098,474	107,119,458			
507 Jewelry stores; watch and clock repair shops	7,910,930	166,347,625			
508 Leather and leather goods stores	790,783	16,641,994			
509 Industrial machinery and supply dealers	11,491,249	241,273,930			
510 Secondhand goods stores; flea markets	3,537,256	74,263,314			
511 Sporting goods stores; toy shops	10,504,208	220,928,528			
512 Variety stores; 5 & 10 specialty stores	10,139,702	213,423,640			
513 Others	138,234,501	2,902,785,281			
514 Paint, wallpaper, and glass stores	2,448,276	51,496,478			
515 Pawn shops; army surplus stores, etc.	1,332,636	28,036,992			
516 Road building equipment and supply dealers	6,811,320	143,377,355			
517 Gift and novelty shops; coin dealers	3,393,701	71,126,386			

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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.