

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 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 16,490,082	\$ 346,888,999	Macon	\$ 4,172,242	\$ 87,718,299
Alexander	1,537,803	32,353,909	Madison	1,020,511	21,458,870
Alleghany	615,641	12,893,355	Martin	1,273,528	26,781,833
Anson	982,556	20,678,041	McDowell	2,359,221	49,570,366
Ashe	2,050,676	43,130,010	Mecklenburg	153,846,390	3,234,040,446
Avery	2,365,001	49,750,026	Mitchell	954,978	20,033,719
Beaufort	3,248,375	68,583,829	Montgomery	1,302,470	27,346,377
Bertie	610,683	12,851,708	Moore	9,724,884	204,359,860
Bladen	1,315,047	27,683,641	Nash	7,842,521	165,153,482
Brunswick	12,644,837	265,954,261	New Hanover	31,168,178	656,023,867
Buncombe	35,027,713	735,977,989	Northampton	772,785	16,258,064
Burke	5,093,692	107,226,876	Onslow	14,719,797	309,523,904
Cabarrus	25,137,679	529,168,318	Orange	12,212,728	256,825,930
Caldwell	4,291,262	90,315,050	Pamlico	590,076	12,393,835
Camden	500,928	10,531,802	Pasquotank	3,453,824	72,622,205
Carteret	6,928,802	145,932,059	Pender	3,678,904	77,328,503
Caswell	559,466	11,767,976	Perquimans	491,135	10,439,341
Catawba	15,853,691	333,611,152	Person	2,276,997	47,884,481
Chatham	5,711,164	120,210,568	Pitt	15,603,972	327,705,635
Cherokee	2,220,214	46,710,003	Polk	1,121,963	23,744,843
Chowan	902,806	18,979,262	Randolph	9,348,264	196,287,336
Clay	646,619	13,594,005	Richmond	2,593,982	54,585,630
Cleveland	6,727,176	141,364,213	Robeson	6,824,472	143,584,087
Columbus	2,632,450	55,356,498	Rockingham	6,425,095	135,110,860
Craven	7,712,297	161,750,778	Rowan	10,290,654	216,510,110
Cumberland	27,946,355	587,880,282	Rutherford	4,151,643	87,322,454
Currituck	2,135,636	44,934,960	Sampson	3,211,834	67,557,603
Dare	5,498,489	115,639,411	Scotland	2,040,614	42,899,904
Davidson	10,073,052	211,739,721	Stanly	4,910,662	103,407,731
Davie	2,552,487	53,650,642	Stokes	1,855,939	39,032,772
Duplin	2,647,984	55,712,808	Surry	6,027,328	126,921,755
Durham	48,097,474	1,011,747,347	Swain	1,292,126	27,170,339
Edgecombe	2,600,615	54,692,314	Transylvania	2,409,652	50,655,600
Forsyth	38,295,760	806,000,745	Tyrrell	137,019	2,880,930
Franklin	3,585,060	75,397,582	Union	16,471,636	346,210,891
Gaston	18,253,741	384,001,865	Vance	2,852,403	60,039,587
Gates	278,615	5,865,097	Wake	135,723,874	2,854,399,198
Graham	449,173	9,430,650	Warren	607,607	12,800,298
Granville	2,624,049	54,999,201	Washington	457,364	9,615,594
Greene	525,311	11,047,127	Watauga	6,235,271	130,555,630
Guilford	48,743,134	1,024,591,401	Wayne	8,210,051	172,917,783
Halifax	3,252,276	68,500,244	Wilkes	4,464,597	93,951,404
Harnett	7,502,468	157,821,155	Wilson	6,574,665	138,261,559
Haywood	5,431,541	114,127,353	Yadkin	1,479,331	31,136,279
Henderson	8,870,278	186,565,889	Yancey	958,361	20,139,946
Hertford	1,368,567	28,789,522	Foreign	48,953,788	1,031,085,243
Hoke	1,720,511	36,205,062	Combined General Rate	137,493,851	-
Hyde	202,711	4,229,202	Motor Vehicle Lease (Short-Term) and Subscription	9,582,148	-
Iredell	18,521,289	389,802,109			
Jackson	3,730,101	78,108,532			
Johnston	14,208,532	298,986,121			
Jones	370,093	7,735,741			
Lee	5,581,531	117,703,891			
Lenoir	3,496,102	73,186,479			
Lincoln	6,539,128	137,716,713	TOTALS	\$ 1,167,080,058	\$ 21,452,327,877

* 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 2023. Data reflect sales (including purchases for use) primarily for December 2022, 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 2023 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	\$ 2,435,077	\$ 59,107,738	Lumber & Building Material Group - 4.75%	\$ 103,072,650	\$ 2,167,325,338
001 Manufactured homes - 4.75%	1,285,838	27,071,298	601 Sheet metal shops; steel fabricators	4,736,183	99,661,714
002 Boats - 3%	638,558	21,285,253	602 Building hardware and machine stores	1,538,224	32,383,798
004 Modular homes - 4.75%	510,681	10,751,187	603 Building material dealers	70,006,989	1,473,440,443
			604 Cabinet shops	1,946,089	40,499,884
Apparel Group - 4.75%	\$ 52,206,682	\$ 1,098,233,902	605 Electrical, plumbing and heating supply dealers	17,553,481	368,119,739
101 Boot and shoe stores	8,482,729	178,523,055	606 Monument and tombstone dealers	114,614	2,411,113
102 Clothing stores	41,714,662	877,467,606	607 Others	4,037,424	84,817,692
103 Furriers (suppressed)			608 Storm window and door dealers	3,139,648	65,990,954
104 Men's clothing & accessory stores	116,387	2,450,261	Unclassified Group - 4.75%	\$ 281,295,815	\$ 5,913,579,846
105 Women's clothing & accessory stores	69,266	1,453,109	701 Beauty and barber shops and supply dealers	3,106,625	65,188,170
106 Shoe repair shops	489,102	10,295,475	702 Bookstores, school supply stores	4,410,030	92,801,963
107 Others	1,334,534	28,044,396	703 Newsstands	1,627,077	34,122,869
Automotive Group - 4.75%	\$ 51,955,839	\$ 1,090,820,205	704 Coal, wood, fuel oil, and bottled gas dealers	3,591,518	75,608,787
201 Motor vehicle dealers	11,791,681	247,884,386	705 Feed stores, millers, hatcheries	761,939	16,040,822
202 Service stations	4,960,173	104,266,337	706 Florists and nurseries	2,126,180	44,583,997
203 Garages	9,161,198	191,469,902	707 Airplane dealers	604,302	12,710,730
204 Motorcycle and bicycle dealers	1,819,736	38,243,849	708 Hotels, motels, cottage rentals, etc.	20,791,136	437,370,883
205 Automotive supply stores	12,308,732	258,788,761	709 Office machine and supply dealers	18,309,052	385,085,912
206 Others	2,086,782	43,528,605	710 Funeral homes	879,305	18,341,013
207 Oil and petroleum products dealers	3,560,708	74,955,600	711 Others	188,894,836	3,971,636,425
208 Tire dealers, recappers and repairers	5,917,611	124,330,813	712 Photographers, artists, photofinishers	6,394,724	134,307,673
209 Manufactured home (mobile home) dealers	349,218	7,351,953	713 Printers, publishers, blueprinters, engravers, etc.	4,520,222	94,562,535
Food Group - 4.75%	\$ 158,296,166	\$ 3,323,091,330	714 Laundries, dry cleaners, etc.	1,263,002	26,545,258
301 Bakeries	2,536,739	53,290,693	715 Hospitals, physicians, veterinarians, etc.	6,648,088	139,898,874
302 Candy and confectionery stores	721,777	14,966,592	716 Boat and marine supply dealers	1,523,852	32,000,951
303 Dairies and dairy bars	796,024	16,733,107	717 Pet, hobby and craft shops	10,208,393	214,775,143
304 Grocery stores, meat markets, etc.	44,325,341	931,970,981	718 Chemical, janitorial supplies and paper products dealers	3,782,004	79,555,535
305 Vending machine operators; drink stands	2,333,126	49,076,038	719 Machine shops; locksmiths, etc.	1,853,531	38,442,308
306 Restaurants, cafeterias, grills, snack bars, etc.	100,274,751	2,104,794,181			
307 Others	1,701,212	35,623,477			
308 Taverns, nightclubs, etc.	5,607,194	116,636,260			
Furniture Group - 4.75%	\$ 26,820,137	\$ 564,240,962	Total Retail Sales and Use Group	\$ 1,020,004,059	\$ 21,452,327,877
401 Furniture stores	10,747,468	226,159,740	Combined General Rate - 7%	\$ 137,493,851	\$ -
402 Household appliance dealers and repair services	5,108,747	107,437,632	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	469,595	9,886,157	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,582,148	\$ -
404 Industrial, office and store furniture and fixture dealers	2,169,626	45,667,976			
405 Others	1,981,754	41,712,175			
406 Awning and blinds dealers	197,152	4,145,875			
407 Antique dealers; interior decorators	2,890,281	60,762,297			
408 Upholstery shops; floor covering dealers	3,255,514	68,469,110			
General Merchandise Group - 4.75%	\$ 343,921,693	\$ 7,235,928,555	Grand Total - All Groups	\$ 1,167,080,058	\$ 21,452,327,877
501 Department stores	46,872,549	986,756,854			
502 Drugstores; drug and medical supply houses	13,870,665	291,901,973			
503 Dry goods stores; fabric and yarn shops	772,404	16,233,639			
504 Farm implement and supply stores	7,258,542	152,785,959			
505 Discount stores; general stores	57,535,007	1,211,099,035			
506 Hardware stores	6,796,410	142,987,425			
507 Jewelry stores; watch and clock repair shops	7,585,951	159,626,105			
508 Leather and leather goods stores	884,845	18,626,128			
509 Industrial machinery and supply dealers	12,344,857	259,913,270			
510 Secondhand goods stores; flea markets	3,473,832	73,023,855			
511 Sporting goods stores; toy shops	11,050,462	232,371,355			
512 Variety stores; 5 & 10 specialty stores	11,351,588	238,850,379			
513 Others	149,283,249	3,140,867,619			
514 Paint, wallpaper, and glass stores	2,645,501	55,650,126			
515 Pawn shops; army surplus stores, etc.	1,297,861	27,322,522			
516 Road building equipment and supply dealers	7,108,096	149,644,294			
517 Gift and novelty shops; coin dealers	3,789,874	78,268,017			

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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.