

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

October 2019 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 10,105,284	\$ 211,860,768	Macon	\$ 2,592,987	\$ 53,823,308
Alexander	887,174	18,561,753	Madison	677,881	14,186,880
Alleghany	404,200	8,441,541	Martin	839,020	17,537,087
Anson	608,442	12,784,350	McDowell	1,708,318	35,803,723
Ashe	1,337,460	28,072,402	Mecklenburg	97,747,091	2,050,745,408
Avery	1,433,584	30,040,489	Mitchell	644,055	13,497,233
Beaufort	2,129,428	44,540,754	Montgomery	880,515	18,484,838
Bertie	348,728	7,314,150	Moore	6,058,160	127,204,447
Bladen	801,292	16,862,084	Nash	4,405,217	92,172,397
Brunswick	7,515,544	157,510,629	New Hanover	19,582,064	410,729,587
Buncombe	23,989,132	503,233,806	Northampton	427,009	8,968,551
Burke	3,203,471	67,290,742	Onslow	9,524,524	199,788,167
Cabarrus	14,603,171	306,486,266	Orange	9,507,665	199,263,320
Caldwell	2,668,478	56,083,412	Pamlico	382,244	7,995,240
Camden	236,976	4,959,102	Pasquotank	2,202,068	46,220,043
Carteret	5,360,809	112,086,560	Pender	2,311,284	48,220,323
Caswell	305,269	6,393,532	Perquimans	333,391	7,178,025
Catawba	10,063,782	211,713,025	Person	1,363,028	28,600,979
Chatham	3,025,981	63,409,490	Pitt	10,242,901	214,781,889
Cherokee	1,483,443	31,133,751	Polk	656,623	13,779,991
Chowan	525,551	10,995,434	Randolph	5,151,140	107,891,635
Clay	399,405	8,320,750	Richmond	1,556,800	32,680,814
Cleveland	3,978,877	83,442,152	Robeson	4,477,189	94,022,965
Columbus	1,670,932	34,990,277	Rockingham	3,153,997	66,132,829
Craven	5,044,208	105,741,853	Rowan	6,049,210	127,084,872
Cumberland	17,232,914	361,604,473	Rutherford	2,803,216	58,767,403
Currituck	2,263,068	47,423,833	Sampson	2,070,188	43,331,781
Dare	6,834,818	143,532,383	Scotland	1,224,368	25,733,959
Davidson	5,988,996	125,657,628	Stanly	2,822,359	59,242,837
Davie	1,648,986	34,508,685	Stokes	1,106,884	23,100,389
Duplin	1,739,366	36,504,035	Surry	4,044,947	84,867,955
Durham	33,786,038	709,299,612	Swain	747,164	15,708,784
Edgecombe	2,453,926	51,507,757	Transylvania	1,721,946	36,086,429
Forsyth	23,650,707	496,369,234	Tyrrell	85,424	1,981,658
Franklin	1,988,078	41,717,078	Union	9,382,688	196,776,950
Gaston	10,734,154	225,121,351	Vance	1,769,842	37,406,986
Gates	197,908	4,064,763	Wake	82,748,859	1,736,422,538
Graham	356,761	7,479,967	Warren	360,112	7,608,625
Granville	1,680,417	35,171,752	Washington	341,276	7,138,435
Greene	315,785	6,598,105	Watauga	4,446,159	93,228,770
Guilford	32,884,405	690,366,329	Wayne	5,287,540	111,060,336
Halifax	2,155,342	45,252,577	Wilkes	3,002,245	63,112,116
Harnett	3,933,355	82,444,473	Wilson	4,090,038	85,767,084
Haywood	3,521,418	73,522,900	Yadkin	1,005,123	21,050,752
Henderson	5,729,582	120,106,082	Yancey	692,828	14,546,768
Hertford	999,181	20,973,877	Foreign	33,927,128	714,124,136
Hoke	876,765	18,415,798	Combined General Rate	115,418,349	–
Hyde	212,883	4,417,520	Motor Vehicle Leasing (Short-Term)	6,391,393	–
Iredell	10,748,439	225,396,651			
Jackson	2,755,099	57,914,933			
Johnston	8,215,413	172,463,476			
Jones	199,392	4,165,121			
Lee	3,338,280	70,962,096			
Lenoir	2,340,509	49,013,400			
Lincoln	3,959,173	83,309,680	TOTALS	\$ 772,836,238	\$ 13,661,413,883

* 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 October 2019. Data reflect sales (including purchases for use) primarily in September 2019, 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

October 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	\$ 1,991,149	\$ 51,559,335	Lumber & Building Material Group - 4.75%	\$ 75,194,563	\$ 1,579,402,594
001 Manufactured homes - 4.75%	775,746	16,331,107	601 Sheet metal shops; steel fabricators	2,784,586	58,096,127
002 Boats - 3%	788,192	26,273,053	602 Building hardware and machine stores	769,302	16,161,049
004 Modular homes - 4.75%	427,212	8,955,175	603 Building material dealers	51,648,732	1,086,215,197
			604 Cabinet shops	1,381,478	28,979,659
Apparel Group - 4.75%	\$ 24,215,664	\$ 506,921,414	605 Electrical, plumbing and heating supply dealers	13,360,746	279,823,787
101 Boot and shoe stores	3,385,089	71,042,326	606 Monument and tombstone dealers	89,616	1,849,701
102 Clothing stores	19,703,908	412,772,735	607 Others	3,131,575	65,717,956
103 Furriers (suppressed)			608 Storm window and door dealers	2,028,528	42,559,118
104 Men's clothing & accessory stores	14,194	298,811			
105 Women's clothing & accessory stores	31,847	655,191	Unclassified Group - 4.75%	\$ 193,482,543	\$ 4,056,825,896
106 Shoe repair shops	256,667	5,400,696	701 Beauty and barber shops and supply dealers	1,943,305	40,639,951
107 Others	823,959	16,751,656	702 Bookstores, school supply stores	3,460,178	72,731,868
Automotive Group - 4.75%	\$ 38,917,486	\$ 813,401,824	703 Newsstands	834,398	17,290,185
201 Motor vehicle dealers	8,352,160	175,412,024	704 Coal, wood, fuel oil, and bottled gas dealers	1,465,022	30,789,467
202 Service stations	3,518,424	73,888,811	705 Feed stores, millers, hatcheries	616,105	12,937,724
203 Garages	6,611,115	136,066,485	706 Florists and nurseries	2,113,849	43,511,401
204 Motorcycle and bicycle dealers	1,249,129	26,242,879	707 Airplane dealers	431,504	9,070,752
205 Automotive supply stores	10,272,735	215,025,817	708 Hotels, motels, cottage rentals, etc.	23,510,489	493,557,848
206 Others	1,609,859	33,319,358	709 Office machine and supply dealers	14,165,695	297,611,540
207 Oil and petroleum products dealers	2,770,727	58,315,529	710 Funeral homes	811,154	16,858,392
208 Tire dealers, recappers and repairers	4,250,831	89,206,704	711 Others	120,742,984	2,532,754,009
209 Manufactured home (mobile home) dealers	282,506	5,924,216	712 Photographers, artists, photofinishers	2,584,755	53,850,548
Food Group - 4.75%	\$ 124,253,818	\$ 2,602,712,841	713 Printers, publishers, blueprinters, engravers, etc.	4,149,558	86,708,674
301 Bakeries	1,532,173	32,246,603	714 Laundries, dry cleaners, etc.	1,301,271	26,981,286
302 Candy and confectionery stores	428,093	8,788,515	715 Hospitals, physicians, veterinarians, etc.	5,336,012	112,056,069
303 Dairies and dairy bars	865,989	18,005,713	716 Boat and marine supply dealers	931,149	19,432,316
304 Grocery stores, meat markets, etc.	34,859,852	732,371,190	717 Pet, hobby and craft shops	4,716,591	99,001,241
305 Vending machine operators; drink stands	3,489,193	73,353,380	718 Chemical, janitorial supplies and paper products dealers	3,040,902	63,579,715
306 Restaurants, cafeterias, grills, snack bars, etc.	77,906,706	1,630,478,009	719 Machine shops; locksmiths, etc.	1,327,623	27,462,912
307 Others	1,318,418	27,260,749			
308 Taverns, nightclubs, etc.	3,853,394	80,208,683			
Furniture Group - 4.75%	\$ 21,765,600	\$ 455,021,508	Total Retail Sales and Use Group	\$ 651,026,497	\$ 13,661,413,883
401 Furniture stores	8,726,029	182,974,686	Combined General Rate - 7%	\$ 115,418,349	\$ -
402 Household appliance dealers and repair services	4,972,912	103,008,617	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	304,736	6,350,612	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,391,393	\$ -
404 Industrial, office and store furniture and fixture dealers	1,460,137	30,682,637			
405 Others	1,031,225	21,625,250			
406 Awning and blinds dealers	225,258	4,735,442			
407 Antique dealers; interior decorators	2,060,324	43,121,241			
408 Upholstery shops; floor covering dealers	2,984,979	62,523,022			
General Merchandise Group - 4.75%	\$ 171,205,674	\$ 3,595,568,470	Grand Total - All Groups	\$ 772,836,238	\$ 13,661,413,883
501 Department stores	20,364,280	428,583,461			
502 Drugstores; drug and medical supply houses	8,955,096	188,256,799			
503 Dry goods stores; fabric and yarn shops	622,553	13,058,165			
504 Farm implement and supply stores	4,216,975	88,727,666			
505 Discount stores; general stores	36,874,813	775,925,707			
506 Hardware stores	4,036,696	84,676,151			
507 Jewelry stores; watch and clock repair shops	2,159,255	45,474,563			
508 Leather and leather goods stores	240,311	5,050,572			
509 Industrial machinery and supply dealers	9,738,691	204,695,341			
510 Secondhand goods stores; flea markets	2,030,743	42,535,964			
511 Sporting goods stores; toy shops	4,645,394	97,392,712			
512 Variety stores; 5 & 10 specialty stores	5,817,972	122,400,297			
513 Others	61,235,471	1,283,180,884			
514 Paint, wallpaper, and glass stores	2,391,838	50,312,049			
515 Pawn shops; army surplus stores, etc.	545,353	11,430,069			
516 Road building equipment and supply dealers	5,245,535	110,436,544			
517 Gift and novelty shops; coin dealers	2,084,698	43,431,525			

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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.