

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 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,833,788	\$ 248,744,883	Macon	\$ 2,983,384	\$ 62,556,857
Alexander	1,078,825	22,676,643	Madison	662,748	13,885,204
Alleghany	472,651	9,913,384	Martin	1,037,573	21,778,606
Anson	710,803	14,932,749	McDowell	1,922,127	40,375,732
Ashe	1,499,026	31,501,303	Mecklenburg	100,083,634	2,099,634,941
Avery	1,831,980	38,507,337	Mitchell	638,920	13,407,576
Beaufort	2,393,587	50,716,884	Montgomery	1,008,518	20,864,398
Bertie	416,869	8,718,606	Moore	7,021,294	147,091,624
Bladen	1,033,961	21,673,987	Nash	4,992,982	104,753,505
Brunswick	9,718,206	204,501,064	New Hanover	22,186,542	466,691,852
Buncombe	24,141,280	506,453,287	Northampton	593,098	12,438,495
Burke	3,704,656	77,942,821	Onslow	11,117,715	232,867,012
Cabarrus	16,701,514	350,969,343	Orange	8,330,222	174,717,468
Caldwell	2,959,246	62,176,713	Pamlico	496,672	10,441,574
Camden	303,588	6,364,336	Pasquotank	2,597,878	54,503,431
Carteret	6,370,701	134,114,635	Pender	2,983,756	62,807,944
Caswell	377,404	7,923,153	Perquimans	381,735	8,272,349
Catawba	11,245,176	236,638,054	Person	1,580,514	33,276,057
Chatham	3,333,977	70,065,432	Pitt	11,297,909	237,127,406
Cherokee	1,702,181	35,665,715	Polk	875,125	18,189,318
Chowan	652,443	13,680,286	Randolph	5,737,659	120,388,575
Clay	543,627	11,420,476	Richmond	1,874,579	39,293,312
Cleveland	4,491,170	93,553,602	Robeson	5,620,042	118,018,099
Columbus	1,979,068	41,558,597	Rockingham	3,585,088	75,299,354
Craven	5,481,073	115,181,900	Rowan	6,662,906	139,838,030
Cumberland	19,727,717	414,320,193	Rutherford	3,337,307	69,985,610
Currituck	3,209,074	67,236,635	Sampson	2,236,014	46,951,597
Dare	9,103,596	191,411,114	Scotland	1,494,263	31,389,860
Davidson	7,090,996	148,787,825	Stanly	3,396,581	70,569,350
Davie	1,749,024	36,657,398	Stokes	1,272,835	26,643,043
Duplin	1,970,409	41,468,674	Surry	4,324,080	90,715,926
Durham	32,624,998	685,432,537	Swain	931,250	19,557,900
Edgecombe	2,486,595	52,247,531	Transylvania	1,966,723	41,319,762
Forsyth	27,416,392	574,583,086	Tyrrell	119,704	2,502,927
Franklin	2,542,890	53,404,550	Union	11,130,557	233,467,842
Gaston	12,028,204	252,528,808	Vance	2,476,426	52,399,124
Gates	231,073	4,852,186	Wake	85,483,839	1,794,234,594
Graham	381,157	7,919,980	Warren	481,641	10,168,466
Granville	1,845,151	38,679,855	Washington	397,666	8,303,876
Greene	391,009	8,179,771	Watauga	4,818,274	101,086,308
Guilford	34,836,005	732,074,881	Wayne	5,927,619	124,503,809
Halifax	2,415,215	50,656,825	Wilkes	3,482,673	73,114,250
Harnett	4,940,465	103,635,397	Wilson	4,469,441	93,761,229
Haywood	4,045,670	84,910,573	Yadkin	1,114,743	23,359,614
Henderson	6,374,501	133,313,891	Yancey	724,906	15,205,157
Hertford	1,086,133	22,845,577	Foreign	36,705,617	773,101,200
Hoke	1,260,943	26,419,682	Combined General Rate	111,774,887	—
Hyde	365,557	7,640,822	Motor Vehicle Lease (Short-Term) and Subscription	5,852,936	—
Iredell	12,375,734	260,541,921			
Jackson	3,322,462	69,752,983			
Johnston	9,377,621	197,049,454			
Jones	246,723	5,179,554			
Lee	4,129,638	86,813,803			
Lenoir	2,791,156	58,380,639			
Lincoln	4,780,533	100,501,732	TOTALS	\$ 830,316,044	\$ 14,963,883,230

* 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 2020. Data reflect sales (including purchases for use) primarily for September 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

October 2020 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	\$ 2,533,083	\$ 66,563,642	Lumber & Building Material Group - 4.75%	\$ 88,182,530	\$ 1,854,163,348
001 Manufactured homes - 4.75%	913,231	19,225,836	601 Sheet metal shops; steel fabricators	2,718,219	57,044,579
002 Boats - 3%	1,069,239	35,641,309	602 Building hardware and machine stores	805,709	16,894,890
004 Modular homes - 4.75%	550,613	11,696,497	603 Building material dealers	64,154,571	1,350,211,726
			604 Cabinet shops	1,450,942	30,310,127
Apparel Group - 4.75%	\$ 26,325,161	\$ 552,654,333	605 Electrical, plumbing and heating supply dealers	13,591,214	285,145,864
101 Boot and shoe stores	3,788,328	79,628,202	606 Monument and tombstone dealers	92,121	1,921,565
102 Clothing stores	21,301,752	447,215,059	607 Others	3,397,184	71,206,063
103 Furriers (suppressed)			608 Storm window and door dealers	1,972,569	41,428,534
104 Men's clothing & accessory stores	29,965	630,729			
105 Women's clothing & accessory stores	18,616	390,525	Unclassified Group - 4.75%	\$ 200,077,030	\$ 4,195,773,886
106 Shoe repair shops	269,919	5,675,336	701 Beauty and barber shops and supply dealers	2,093,754	43,867,535
107 Others	916,581	19,114,482	702 Bookstores, school supply stores	2,730,042	57,375,981
Automotive Group - 4.75%	\$ 41,983,491	\$ 878,681,259	703 Newsstands	982,308	20,501,019
201 Motor vehicle dealers	8,807,355	185,109,231	704 Coal, wood, fuel oil, and bottled gas dealers	1,642,047	34,523,650
202 Service stations	3,736,787	78,261,013	705 Feed stores, millers, hatcheries	701,445	14,649,984
203 Garages	6,727,708	140,026,943	706 Florists and nurseries	2,435,664	50,634,954
204 Motorcycle and bicycle dealers	1,696,716	35,369,223	707 Airplane dealers	334,043	7,015,543
205 Automotive supply stores	11,405,161	238,575,447	708 Hotels, motels, cottage rentals, etc.	19,704,100	413,907,880
206 Others	1,609,915	33,469,936	709 Office machine and supply dealers	12,067,026	253,854,013
207 Oil and petroleum products dealers	2,773,026	58,299,055	710 Funeral homes	897,738	18,720,055
208 Tire dealers, recappers and repairers	4,930,804	103,397,678	711 Others	129,372,185	2,712,818,069
209 Manufactured home (mobile home) dealers	296,020	6,172,732	712 Photographers, artists, photofinishers	3,066,219	64,066,807
Food Group - 4.75%	\$ 118,164,954	\$ 2,470,357,506	713 Printers, publishers, blueprinters, engravers, etc.	3,730,654	78,116,930
301 Bakeries	1,596,721	33,299,884	714 Laundries, dry cleaners, etc.	1,014,965	21,039,542
302 Candy and confectionery stores	465,628	9,652,553	715 Hospitals, physicians, veterinarians, etc.	6,947,507	145,784,274
303 Dairies and dairy bars	840,974	17,576,924	716 Boat and marine supply dealers	1,342,830	28,161,456
304 Grocery stores, meat markets, etc.	34,762,843	729,750,764	717 Pet, hobby and craft shops	5,696,484	119,372,985
305 Vending machine operators; drink stands	2,011,619	42,293,198	718 Chemical, janitorial supplies and paper products dealers	3,720,347	78,221,326
306 Restaurants, cafeterias, grills, snack bars, etc.	73,722,024	1,538,435,206	719 Machine shops; locksmiths, etc.	1,597,673	33,141,884
307 Others	1,491,930	31,206,368			
308 Taverns, nightclubs, etc.	3,273,214	68,142,608			
Furniture Group - 4.75%	\$ 23,352,818	\$ 489,034,173	Total Retail Sales and Use Group	\$ 712,688,221	\$ 14,963,883,230
401 Furniture stores	9,928,770	208,545,358	Combined General Rate - 7%	\$ 111,774,887	\$ -
402 Household appliance dealers and repair services	4,769,484	99,697,712	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	274,606	5,759,633	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 5,852,936	\$ -
404 Industrial, office and store furniture and fixture dealers	1,490,091	31,252,327			
405 Others	1,085,267	22,491,844	Grand Total - All Groups	\$ 830,316,044	\$ 14,963,883,230
406 Awning and blinds dealers	215,998	4,534,227			
407 Antique dealers; interior decorators	2,365,001	49,401,092			
408 Upholstery shops; floor covering dealers	3,223,602	67,351,978			
General Merchandise Group - 4.75%	\$ 212,069,153	\$ 4,456,655,085			
501 Department stores	22,431,570	472,163,285			
502 Drugstores; drug and medical supply houses	9,705,658	203,991,805			
503 Dry goods stores; fabric and yarn shops	737,309	15,498,261			
504 Farm implement and supply stores	5,320,038	111,848,052			
505 Discount stores; general stores	38,239,794	804,582,471			
506 Hardware stores	4,679,925	98,143,447			
507 Jewelry stores; watch and clock repair shops	2,637,282	55,103,037			
508 Leather and leather goods stores	339,908	6,764,364			
509 Industrial machinery and supply dealers	8,593,925	180,314,990			
510 Secondhand goods stores; flea markets	2,283,918	48,072,289			
511 Sporting goods stores; toy shops	6,699,338	140,710,833			
512 Variety stores; 5 & 10 specialty stores	7,648,491	160,664,887			
513 Others	92,084,964	1,934,854,099			
514 Paint, wallpaper, and glass stores	2,654,988	55,785,124			
515 Pawn shops; army surplus stores, etc.	919,314	19,345,288			
516 Road building equipment and supply dealers	5,274,690	110,997,106			
517 Gift and novelty shops; coin dealers	1,818,040	37,815,748			

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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.