

**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**

<b>October 2022 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,101,011	\$ 296,187,382	Macon	\$ 3,986,941	\$ 83,314,881
Alexander	1,417,459	29,818,271	Madison	1,004,421	20,981,174
Alleghany	647,614	13,551,200	Martin	1,132,797	23,751,236
Anson	859,348	18,049,762	McDowell	2,382,845	49,855,067
Ashe	1,787,780	37,538,870	Mecklenburg	139,953,892	2,940,644,160
Avery	2,365,796	49,765,574	Mitchell	861,424	18,077,563
Beaufort	3,057,999	64,681,003	Montgomery	1,185,748	24,951,110
Bertie	536,913	11,295,313	Moore	9,181,626	191,806,114
Bladen	1,252,879	26,302,751	Nash	7,164,376	150,618,915
Brunswick	13,045,340	274,560,729	New Hanover	28,637,109	602,080,258
Buncombe	32,028,404	671,078,846	Northampton	607,680	12,781,248
Burke	4,450,107	93,567,070	Onslow	13,635,986	286,390,040
Cabarrus	21,425,814	450,871,012	Orange	11,087,756	232,783,038
Caldwell	3,886,515	81,537,910	Pamlico	652,065	13,691,241
Camden	379,652	7,971,335	Pasquotank	3,016,184	63,345,108
Carteret	7,644,338	161,241,057	Pender	3,924,807	82,432,244
Caswell	507,744	10,580,360	Perquimans	437,095	9,398,511
Catawba	14,239,925	300,289,820	Person	2,031,913	42,799,366
Chatham	4,961,483	104,151,236	Pitt	14,147,933	296,921,027
Cherokee	2,135,197	44,678,744	Polk	1,193,258	24,825,102
Chowan	839,645	17,509,208	Randolph	7,697,829	161,614,886
Clay	596,107	12,537,204	Richmond	2,172,193	45,523,176
Cleveland	6,282,991	131,729,173	Robeson	5,984,833	125,265,862
Columbus	2,358,778	49,513,484	Rockingham	4,909,386	103,019,546
Craven	6,843,248	143,838,676	Rowan	9,020,981	189,426,242
Cumberland	24,200,047	508,222,076	Rutherford	3,739,270	78,546,865
Currituck	3,872,279	81,332,375	Sampson	2,784,436	58,452,795
Dare	10,371,192	218,172,314	Scotland	1,669,265	35,100,849
Davidson	9,109,505	191,171,952	Stanly	4,333,330	91,242,791
Davie	2,453,685	51,328,983	Stokes	1,629,831	34,252,804
Duplin	2,471,091	51,952,391	Surry	5,559,834	116,798,193
Durham	43,088,023	904,907,412	Swain	1,072,476	22,526,954
Edgecombe	2,181,331	45,715,155	Transylvania	2,497,353	52,522,952
Forsyth	33,312,235	700,244,147	Tyrrell	138,017	2,900,436
Franklin	3,470,978	72,767,182	Union	14,969,708	314,228,333
Gaston	15,567,252	327,307,251	Vance	2,526,452	53,414,385
Gates	223,961	4,710,086	Wake	118,502,118	2,488,573,534
Graham	538,013	11,327,304	Warren	628,306	13,232,320
Granville	2,353,963	49,283,370	Washington	418,483	8,767,895
Greene	504,478	10,603,293	Watauga	6,321,668	132,545,020
Guilford	43,892,790	922,272,069	Wayne	6,887,642	145,029,831
Halifax	2,804,192	58,639,175	Wilkes	4,488,243	94,542,880
Harnett	6,409,123	134,725,475	Wilson	5,439,041	114,155,959
Haywood	5,151,073	107,671,728	Yadkin	1,365,853	28,696,279
Henderson	8,959,920	186,056,006	Yancey	942,475	19,773,855
Hertford	1,223,626	25,715,169	Foreign	42,581,717	896,489,025
Hoke	1,612,839	33,828,343	Combined General Rate	115,617,940	—
Hyde	491,511	10,334,160	Motor Vehicle Lease (Short-Term)		
Iredell	16,319,027	343,405,855	and Subscription	9,208,181	—
Jackson	4,116,451	86,046,088			
Johnston	12,179,689	255,816,425			
Jones	271,392	5,696,785			
Lee	4,915,969	103,990,302			
Lenoir	3,194,501	66,969,920			
Lincoln	5,836,601	123,009,074	<b>TOTALS</b>	<b>\$ 1,048,081,542</b>	<b>\$ 19,394,158,922</b>

\* 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 2022. Data reflect sales (including purchases for use) primarily for September 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**

October 2022 Report					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 2,996,754</b>	<b>\$ 77,100,011</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 121,131,209</b>	<b>\$ 2,547,096,899</b>
001 Manufactured homes - 4.75%	1,335,988	28,126,095	601 Sheet metal shops; steel fabricators	6,349,317	133,533,739
002 Boats - 3%	1,140,515	38,017,168	602 Building hardware and machine stores	1,064,486	22,430,874
004 Modular homes - 4.75%	520,251	10,956,747	603 Building material dealers	85,025,927	1,789,374,394
			604 Cabinet shops	2,131,766	44,827,419
<b>Apparel Group - 4.75%</b>	<b>\$ 34,625,015</b>	<b>\$ 726,335,896</b>	605 Electrical, plumbing and heating supply dealers	18,180,194	381,404,511
101 Boot and shoe stores	4,950,881	103,554,183	606 Monument and tombstone dealers	103,791	2,178,942
102 Clothing stores	28,088,914	589,862,798	607 Others	5,092,474	106,481,334
103 Furriers (suppressed)			608 Storm window and door dealers	3,183,255	66,865,685
104 Men's clothing & accessory stores	57,520	1,209,567			
105 Women's clothing & accessory stores	89,558	1,857,382	<b>Unclassified Group - 4.75%</b>	<b>\$ 273,964,906</b>	<b>\$ 5,745,053,140</b>
106 Shoe repair shops	274,611	5,780,187	701 Beauty and barber shops and supply dealers	2,506,749	52,466,026
107 Others	1,163,530	24,071,778	702 Bookstores, school supply stores	4,014,226	84,273,989
<b>Automotive Group - 4.75%</b>	<b>\$ 53,434,049</b>	<b>\$ 1,120,243,495</b>	703 Newsstands	1,503,613	31,327,800
201 Motor vehicle dealers	11,762,789	247,108,653	704 Coal, wood, fuel oil, and bottled gas dealers	2,527,510	52,886,815
202 Service stations	5,382,231	113,118,810	705 Feed stores, millers, hatcheries	972,791	20,475,916
203 Garages	9,285,963	193,276,466	706 Florists and nurseries	2,663,277	55,499,237
204 Motorcycle and bicycle dealers	1,697,049	35,623,640	707 Airplane dealers	345,800	7,263,116
205 Automotive supply stores	13,037,707	273,754,852	708 Hotels, motels, cottage rentals, etc.	32,120,736	675,171,099
206 Others	2,361,481	49,329,276	709 Office machine and supply dealers	15,746,993	331,369,991
207 Oil and petroleum products dealers	3,300,639	69,452,837	710 Funeral homes	911,864	19,039,249
208 Tire dealers, recappers and repairers	6,130,895	128,572,776	711 Others	178,079,060	3,735,233,435
209 Manufactured home (mobile home) dealers	475,294	10,006,186	712 Photographers, artists, photofinishers	4,409,093	91,874,476
<b>Food Group - 4.75%</b>	<b>\$ 151,903,819</b>	<b>\$ 3,185,089,727</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,815,223	101,009,422
301 Bakeries	2,326,536	48,798,767	714 Laundries, dry cleaners, etc.	1,303,624	27,342,767
302 Candy and confectionery stores	594,414	12,368,514	715 Hospitals, physicians, veterinarians, etc.	6,326,395	132,893,113
303 Dairies and dairy bars	1,212,493	25,222,207	716 Boat and marine supply dealers	1,455,555	30,381,600
304 Grocery stores, meat markets, etc.	41,611,483	873,980,442	717 Pet, hobby and craft shops	7,933,810	166,476,220
305 Vending machine operators; drink stands	2,749,574	57,779,457	718 Chemical, janitorial supplies and paper products dealers	4,409,086	91,476,690
306 Restaurants, cafeterias, grills, snack bars, etc.	95,776,240	2,008,913,851	719 Machine shops; locksmiths, etc.	1,919,503	38,592,180
307 Others	2,076,597	42,287,074			
308 Taverns, nightclubs, etc.	5,556,482	115,739,414			
<b>Furniture Group - 4.75%</b>	<b>\$ 27,334,806</b>	<b>\$ 573,031,913</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 923,255,421</b>	<b>\$ 19,394,158,922</b>
401 Furniture stores	11,475,405	240,919,481	<b>Combined General Rate - 7%</b>	<b>\$ 115,617,940</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	5,141,113	108,027,594	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	409,651	8,352,998	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 9,208,181</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	2,007,344	42,254,034			
405 Others	1,445,513	29,675,363	<b>Grand Total - All Groups</b>	<b>\$ 1,048,081,542</b>	<b>\$ 19,394,158,922</b>
406 Awning and blinds dealers	234,948	4,904,455			
407 Antique dealers; interior decorators	2,778,724	58,305,088			
408 Upholstery shops; floor covering dealers	3,842,108	80,592,900			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 257,864,862</b>	<b>\$ 5,420,207,842</b>			
501 Department stores	27,176,171	572,099,406			
502 Drugstores; drug and medical supply houses	11,869,306	249,519,262			
503 Dry goods stores; fabric and yarn shops	707,981	14,864,877			
504 Farm implement and supply stores	6,466,661	135,637,633			
505 Discount stores; general stores	42,669,360	897,701,689			
506 Hardware stores	5,672,290	119,229,021			
507 Jewelry stores; watch and clock repair shops	2,945,651	61,907,948			
508 Leather and leather goods stores	396,124	8,309,305			
509 Industrial machinery and supply dealers	11,648,557	244,989,755			
510 Secondhand goods stores; flea markets	2,267,443	47,575,548			
511 Sporting goods stores; toy shops	7,710,551	161,903,960			
512 Variety stores; 5 & 10 specialty stores	7,320,552	154,166,202			
513 Others	116,943,779	2,456,499,589			
514 Paint, wallpaper, and glass stores	3,321,629	69,913,343			
515 Pawn shops; army surplus stores, etc.	1,090,025	22,929,087			
516 Road building equipment and supply dealers	7,058,533	148,547,045			
517 Gift and novelty shops; coin dealers	2,600,249	54,414,173			

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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.