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 2023 Report

October 2023 Report											
6	Gross	Taxable Sales		Gross	Taxable Sales						
County	Collections*	and Purchases*	County	Collections*	and Purchases*						
Alamance	\$ 14,971,040	\$ 314,516,293	Macon	\$ 4,020,951	\$ 84,625,454						
Alexander	1,524,788	31,998,465	Madison	1,027,988	21,582,076						
Alleghany	652,558	13.689.645	Martin	1,063,989	22,380,665						
Anson	956,235	20,087,464	McDowell	2,391,233	50,149,314						
Ashe	1,820,428	37,988,453	Mecklenburg	140,920,670	2,959,355,003						
Avery	2,323,872	48,456,781	Mitchell	1,033,156	21,732,455						
Beaufort	3,092,947	65,813,820	Montgomery	1,185,794	24,949,649						
Bertie	565,568	11.894.190	Moore	9,656,969	203,022,004						
Bladen	1,357,260	28,555,005	Nash	6,549,360	137,649,694						
Brunswick	13,961,391	293,845,194	New Hanover	28,657,764	602,020,522						
Buncombe	31,985,863	671,559,318	Northampton	871,431	18,343,500						
Burke	4,894,532	102,015,318	Onslow	13,888,953	291,223,268						
Cabarrus	22,744,321	478,317,464	Orange	10,812,278	227,107,978						
Caldwell	3,841,988	80,697,772	Pamlico	600,556	12,467,306						
Camden	449,168	9,453,665	Pasquotank	3,124,823	65,661,369						
Carteret	7,706,199	161,984,555	Pender	4,029,237	84,704,367						
Caswell	526,075	11,068,033	Perquimans	532,188	11,355,907						
Catawba	14,161,654	297,035,655	Person	2,095,722	44,029,381						
Chatham	5,707,822	119,780,460	Pitt	14,256,102	299,812,193						
Cherokee	2,268,161	47,642,159	Polk	1,094,118	22,889,396						
Chowan	807,257	16,958,122	Randolph	8,585,625	180,209,380						
Clay	664,857	13,976,817	Richmond	2,213,500	46,357,388						
Cleveland	6,080,983	127,545,161	Robeson	6,409,001	134,604,000						
Columbus	2,336,623	48,956,893	Rockingham	4,960,444	104,198,997						
Craven	7,215,646	150,805,845	Rowan	9,203,974	193,435,858						
Cumberland	25,315,982	527,590,403	Rutherford	3,758,856	78,964,147						
Currituck	4,120,754	86,637,171	Sampson	2,854,495	59,948,530						
Dare	11,213,371	235,806,287	Scotland	1,807,744	37,914,863						
Davidson	9,273,037	194,736,750	Stanly	4,500,401	94,526,909						
Davie	2,565,699	53,951,837	Stokes	1,629,210	34,076,977						
Duplin	2,485,457	52,148,390	Surry	5,644,327	118,382,139						
Durham	41,913,872	880,387,292	Swain	1,113,538	23,424,332						
Edgecombe	2,387,013	50,009,620	Transylvania	2,737,481	57,389,618						
Forsyth	34,275,576	719,547,857	Tyrrell	150,718	3,170,592						
Franklin	3,632,775	76,030,491	Union	14,979,981	313,539,666						
Gaston	16,281,683	341,969,409	Vance	2,554,426	54,242,804						
Gates	288,313	6,129,559	Wake	118,862,720	2,494,930,572						
Graham	588,360	12,359,370	Warren	592,308	12,409,079						
Granville	2,445,954	51,396,165	Washington	459,079	9,647,522						
Greene	516,338	10,795,711	Watauga	6,207,088	130,271,476						
Guilford	43,962,134	923,017,756	Wayne	7,028,667	147,251,379						
Halifax	2,878,025	60,258,743	Wilkes	3,979,588	83,662,078						
Harnett	6,567,238	137,675,093	Wilson	5,848,526	122,612,171						
Haywood											
	5,310,600	111,298,132	Yadkin	1,383,019	29,005,917						
Henderson	9,012,805	188,434,232	Yancey	1,044,709	21,913,423						
Hertford	1,128,780	23,662,618	Foreign	45,747,553	963,602,377						
Hoke	1,504,733	31,585,381	Combined General Rate	123,835,918	_						
Hyde	485,583	10,134,799	Motor Vehicle Lease (Sh								
Iredell	16,456,165	345,539,224	and Subscription	9,173,947	_						
Jackson	4,160,568	87,182,633									
Johnston	12,213,241	256,964,939									
Jones	308,299	6,448,482									
Lee	5,266,826	110,972,285									
Lenoir	3,027,641	63,467,046									
Lincoln	6,275,886	131,830,354	TOTALS	\$ 1,073,560,071	\$ 19,747,364,273						
Lincom	0,273,000	151,050,554	IOIALO	Ψ 1,073,300,071	Ψ 17,771,307,273						

^{*} 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 2023. Data reflect sales (including purchases for use) primarily for September 2023, 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 2023 Report

	Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business		Gross Collections*		Taxable Sales and Purchases*
0.00 Manufactured homes - 4.75% 9.39.08 1.30.66 9.27.803.18 0.00 Manufactured homes - 4.75% 9.47.80 1.00 Manufactured homes - 4.75% 9.47.80 1.00 Manufactured homes - 4.75% 9.48.20 9.00 Manufactured home (mobile home) holders 9.10	3% and 4.75% Tay Croup	\$ 2794436	\$ 70.739.599	Lumber & Ruilding Material Group - 475%	¢	114 416 821	¢	2 404 496 422
0.00 0.00	-	. , ,			Ψ		Ψ	
Manufack from ps - 4.75% 5.254.71								
Compared C								
Appeal Contemp A.75% S. 2.564.717 S. 2.565.727 S. 2.56		•	, ,					
10.2 Claring stores of 10.0 Fermions (appersace) 10.0 September (app	Apparel Group - 4.75%	\$ 32,547,173	\$ 683,739,646					
103 Interins (suppressed) 104 Mem's dorbiting & accessory stores 104 Mem's dorbiting & accessory stores 107 Others 107 O	101 Boot and shoe stores	4,640,407	97,581,149	supply dealers		18,461,631		384,370,759
104 Swiners sclothing & accessory stores 104,904 2,207,322 068 Storm vindow and door dealers 3,291,518 5,808,564,685 106 Swiners including & accessory stores 2,884,90 2,007,3669 106 Store repair shops 2,844,685 107,485 1		26,388,773	554,380,583					
165 Shore prise places plospose plospo								
160 Shee regair shops 160 Shee regair shoe regair shops 160 Shee regair						3,291,518		68,836,309
100 100	105 Women's clothing & accessory stores		,	Y 1 10 10 4 750/		201 000 727	φ	5 000 566 455
Automotive Group - 4.75% \$ 5,468,321 \$ 1,140,672.85 \$ 1,140,672.85 \$ 1,140,672.85 \$ 1,140,672.85 \$ 1,281,656 \$ 25,834,393 \$ 1,281,682.65 \$ 1,281,686				•		281,988,737	Ф	5,909,500,455
Stationary	107 Others	1,075,946	22,497,000			2 604 686		54 354 435
20.00 1.22 1.22 1.05	Automotive Group - 4.75%	\$ 54.463.321	\$ 1.140.672.854					
202 Service stations								
203 Garages 10,204,237 21,179,248 gas deelers 2,320,058 48,661,678 204 Motorocytes and bicycle dealers 16,412,284 34,59,588 700 feels stores, millers, hutcheries 54,78,095 57,710,602 206 Others 2,214,000 46,65,68,188 700 fland petroleum products dealers 3,204,663 67,334,913 700 florites and numeries 5,073,808 15,161,234 33,81,718,808 73,734,918 208 Bit rise dealers, recapers and repetral for products dealers 16,262,283 8,588,809,606,41 700 florite machine and supply dealers 15,161,234 31,81,719,719 101 Baleries 2,475,151 50,986,808 71,211 florites 11,248,249 11,349,403 302 Cardly and confectionery stores 375,231 11,179,111 11,317,413 11,318,419 24,416,515 304 Greery stores, ment markets, etc. 45,909,728 96,101,239 71,781,781 14,118,419 24,416,515 305 Vending machine operators, drink stand 1,254,629 11,316,418 31,415,621 31,415,621 305 Vending machine operators, drink 1,254,629 2,256,418 11,316,418 31,415						-,, -=,- , ,		,,
205 Alumonitys supply stores	203 Garages	10,204,237	211,792,451	gas dealers		2,320,625		48,661,675
206 Others 2,244,00 4,65,80,81 707 Airsplane dealers 500,366 10,533,258 207 Oil and perflowlum products dealers 3,204,963 131,092,89 708 Horles, nocts, cotage rentals, etc. 35,658,30 318,11,760 208 Tire dealers, recappers and repairers 276,317 5,799,509 709 Polifice machine and supply dealers 15,163,243 318,11,743 Pod Group - 4,75% \$16,62,22,83 \$3,408,700,642 710 Piturent home (mobile home) 182,548,60 3,253,507,128 301 Bakeries 2,437,615 50,808,6088 11,197,111 12,119,1131 12 Photographers, artists, photofinishers 4,795,864 99,388,308 303 Dairies and dairy bars 1,147,191 24,016,557 24,715,652 12,756,824 28,741,565 305 Vending machine operators, drink stands 2,753,232 57,678,203 71,756,821 14,105,851 27,741,441 30,018,626 308 Tears, nightcubs, etc. 1,955,661 40,707,436 11,756,627 71,744,811 30,018,626 407 Housers, doctored actives 2,5686,154 96,557,238 74,745,154 71,744,941 30,018,626 <tr< td=""><td>204 Motorcycle and bicycle dealers</td><td>1,641,284</td><td>34,549,588</td><td>705 Feed stores, millers, hatcheries</td><td></td><td>547,805</td><td></td><td>11,408,764</td></tr<>	204 Motorcycle and bicycle dealers	1,641,284	34,549,588	705 Feed stores, millers, hatcheries		547,805		11,408,764
207 Oil and petroleum products dealers 3,20,496 6,73,494,49 708 Hotels, motels, cottage rentals, etc. 55,075,886 37,848,946 208 Tire dealers, recappers and repaired 6,252,946 131,022,989 709 Office mendine and supply dealers 8,843,95 17,437,493 Food froup - 4,75% \$162,622,89 \$3,408,700,424 711 Others 182,835 32,435,615 30 Dainies and diarly bars 575,237 11,11,119 13,71,111 718 Printers, publishers, bluepriners 4,795,868 99,388,308 30 Candy and confectionery stores 575,237 11,11,119 124,016,455 137 Firthers, publishers, bluepriners 4,795,868 99,388,308 30 Creating manchine operators; circli kins and supplishers, misting publishers, bluepriners 14,140,85,122 11,141,119 12,410,164,55 171 Flore plans, physicians, se terimarians, etc. 6,725,821 14,110,85,122 171 Flore plans, physicians, se terimarians, etc. 6,725,821 14,108,812 171 Flore plans, physicians, se terimarians, etc. 6,725,821 14,108,812 171 Flore plans, physicians, se terimarians, etc. 6,725,821 14,108,812 171 Flore plans, plans, physicians, se terimarians, etc. 6,725,821 14,108,812 171						2,776,829		57,710,692
208 Time dealers, recappers and repairers 276,317 5.799,900 7.01 Pumer alternate home (mobile home) dealers 276,317 5.799,900 7.01 Pumer homes 182,518,400 3.825,307,28 7.10 Pumer		, ,						
200 Authorated nome (mobile home) dealers 2,626,2289 3,488,780,642 711 Ohmer homes 82,548,640 3,825,307,128 711 Ohmer homes 82,548,640 3,825,307,128 711 Ohmer homes 711 O								
Food Group - 4.75%								
Second	209 Manufactured home (mobile home) dealers	276,317	5,799,509					
301 Bakeries 2,437,615 50,898,698 73 17 iriners, publishers, bluepriners. 4,795,868 99,388,308 302 Candy and confectionery stores 1,575,237 11,911,11 4,4016,459 714 Laundries, dry cleaners, etc. 1,376,824 28,741,565 304 Grocery stores, meat makets, etc. 45,999,788 96,012,332 715 Host and marine supply dealers 1,474,481 30,518,625 306 Restaurants, cafectrias, grills, snee, etc. 102,385,233 2,145,652,022 718 Chemitals, physicians, severiantians, etc. 6,725,821 130,518,625 307 Others 193,661 40,707,430 718 Chemical, junitorial supplies and paper products dealers and repair services 4,395,314 92,769,220 307 Others 5,459,832 113,766,14 719 Machine shops; locksmiths, etc. 2,074,297 43,008,80 Furniture Group - 4,75% \$25,686,154 \$33,771 719 Machine shops; locksmiths, etc. 2,074,927 \$19,747,364,273 401 Houstrial, office and store furniture and fixture dealers 332,088 74,220,23 714 Laundries, dry cleaners, etc. \$10 ale training launch	Food Crown 4.750/	¢ 162 622 920	¢ 2 400 700 642					
302 Candy and confectionery stores 575,237 11,971,311 24,016,552,020 71,971,341 24,016,552,020 71,971,341	-					3,340,430		111,300,813
303 Darirés and dairy bars		, ,				4 795 868		99 388 308
904 Orecery stores, meat markets, etc. 45,000,728 964,012,937 715 Hospitals, physicians, veterinarians, etc. 6,725,821 141,058,512 308 Vending machine operators; chirk stands 2,753,321 57,678,203 716 Hospitals, physicians, veterinarians, etc. 14,243 30,186,265 308 Tavens, nightclubs, etc. 102,385,253 149,058,202 717 Pet, hobby and craft shops								
2,753,321 57,678,203 71,6 Boat and marine supply dealers 1,474,481 1,691,354,775 1,691,354,754,754,754,754,754,754,754,754,754,7								
100,285,253 169,135,475 101,285,253 1,94,661								
307 Others 1,954,661 40,707,436 products dealers 4,432,346 92,769,220 308 Taverns, nightclubs, etc. 5,459,832 113,766,187 719 Machine shops; locksmiths, etc. 2,074,927 43,008,806 Furniture Group - 4,75% \$25,686,154 \$374,721,114 ************************************								
Substitution Subs	snack bars, etc.	102,385,253	2,145,652,022	718 Chemical, janitorial supplies and paper				
Purniture Group - 4.75% \$2,5686.154 \$537,472,114 \$401 Furniture stores \$10,491,703 \$218,697,871 \$402 Household appliance dealers and repair services \$4,596,314 \$96,557,283 \$7,422,961 \$404 Houstrail, office and store furniture and fixture dealers \$352,708 \$7,422,961 \$405 Mensi and plinds dealers \$2,256,454 \$47,461,159 \$405 Mensi and plinds dealers \$2,885 \$5,843,231 \$407 Antique dealers; interior decorators \$2,684,763 \$56,026,198 \$408 Wipholstery shops; floor covering dealers \$27,374,694 \$77,093,012 \$409 Mensi and plinds Group - 4.75% \$266,030,725 \$5,991,976,541 \$501 Department stores \$27,374,694 \$76,193,218 \$60,400,725 \$2,643,663 \$43,209,462 \$915,381,175 \$502 Drugstores; drug and medical supply houses \$11,750,376 \$247,229,251 \$503 Dry goods stores; fabric and yarm shops \$6,45,566 \$143,919,758 \$505 Discount stores; general stores \$43,209,462 \$915,381,175 \$505 Hardware stores \$43,209,462 \$915,381,175						4,432,346		92,769,220
401 Household appliance dealers and repair services	308 Taverns, nightclubs, etc.	5,459,832	113,766,187	719 Machine shops; locksmiths, etc.		2,074,927		43,008,806
401 Household appliance dealers and repair services 4,596,314 96,557,283 7,422,961	Furniture Group - 4.75%	\$ 25,686,154	\$ 537,472,114					
Repair services		10,491,703	218,697,871					
403 Musical merchandise dealers 404 Industrial, office and store furniture and fixture dealers 405 Others 406 Awning and blinds dealers 407 Antique dealers interior decorators 406 Awning and blinds dealers 408 Upholstery shops; floor covering dealers 408 Upholstery shops; floor covering dealers 409 Eneral Merchandise Group - 4.75% 501 Department stores 502 Drugstores; drug and medical supply houses 510 Spoonds stores; fabric and yarn shops 505 Discount stores 507 Jewelry stores 508 Leather and leather goods stores 510 Secondhand goods stores 511 Sporting goods stores; to shops 512 Variety stores; 5 & 10 specialty stores 513 Others 515 Pawn shops; army surplus stores 516 Road building equipment and supply dealers 516 Road building equipment and supply dealers 516 Road building equipment and supply dealers 516 Road building equipment and supply stores 517 Spons, army surplus stores 518 Pawn shops; army surplus stores, etc. 519 Pawn shops; army surplus stores 510 Fawn shops; army surplus stores 510 Road building equipment and supply dealers 510 Secondhand goods stores; etc. 510 Secondhand goods stores 511 Pawn shops; army surplus stores, etc. 512 Variety stores; 5 & 10 specialty stores 513 Pawn shops; army surplus stores, etc. 514 Paint, wallpaper, and glass stores 515 Pawn shops; army surplus stores, etc. 516 Road building equipment and supply dealers 517 Spons, army surplus stores, etc. 518 Pawn shops; army surplus stores, etc. 519 Pawn shops; army surplus stores, etc. 510 Secondhand goods stores, the amarkets 510 Secondhand goods stores, the amarkets								
	*			Total Retail Sales and Use Group	\$	940,550,206	\$	19,747,364,273
And fixture dealers		352,708	7,422,961	Combined Consuel Date 70/	ф	122 025 010	ø	
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407 Antique dealers; interior decorators 408 Upholstery shops; floor covering dealers 3,669,724 77,093,012 General Merchandise Group - 4.75% 501 Department stores 502 Drugstores; drug and medical supply houses 503 Dry goods stores; fabric and yarn shops 504 Farm implement and supply stores 505 Discount stores 505 Discount stores 507 Jewelry stores; watch and clock repair shops 508 Leather and leather goods stores 508 Leather and leather goods stores 510 Secondhand goods stores; flea markets 511 Sporting goods stores; 5 & 10 specialty stores 512 Variety stores; 5 & 10 specialty stores 513 Others 514 Paint, wallpaper, and glass stores 515 Pawn shops; army surplus stores, etc. 516 Road building equipment and supply dealers 510 Secondhand goudy guipment and supply dealers 510 Road building equipment and supply dealers 510 Road Road Subscription - 8% and 5% 576,193,218 576,193,								
And Subscription - 8% and 5% 9,173,947 \$ -	•							
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501 Department stores 27,374,694 576,193,218 Grand Total - All Groups \$1,073,560,071 \$19,747,364,273 502 Drugstores; drug and medical supply houses 111,750,376 247,229,251 503 Dry goods stores; fabric and yarn shops 651,000 13,652,011 504 Farm implement and supply stores 6,845,566 143,919,758 505 Discount stores; general stores 43,520,462 915,381,175 506 Hardware stores 5,775,384 121,467,338 507 Jewelry stores; watch and clock repair shops 3,089,336 64,878,937 penalties and interest) processed by the Department of Revenue for the month of 508 Leather and leather goods stores 378,763 7,952,412 October 2023. Data reflect sales (including purchases for use) primarily for 509 Industrial machinery and supply dealers 11,008,975 231,402,269 510 Secondhand goods stores; flea markets 2,222,653 46,567,489 511 Sporting goods stores; toy shops 7,277,000 152,892,374 512 Variety stores; 5 & 10 specialty stores 7,487,279 157,506,863 513 Others 125,884,691 25,884,691 25,884,691 25,884,691 25,884,691 25,884,691 25,884,691 25,984,691 25	General Merchandise Group - 4 75%	\$ 266,030,725	\$ 5.591.976.541					
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	517 Gift and novelty shops; coin dealers	2,639,831	55,290,126	transactions subject to the State general rate.				