

**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 2023 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales 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 (Short-Term) and Subscription	9,173,947	-
Iredell	16,456,165	345,539,224			
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	<b>TOTALS</b>	<b>\$ 1,073,560,071</b>	<b>\$ 19,747,364,273</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 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*
<b>3% and 4.75% Tax Group</b>	<b>\$ 2,794,436</b>	<b>\$ 70,739,599</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 114,416,821</b>	<b>\$ 2,404,496,422</b>
001 Manufactured homes - 4.75%	1,326,690	27,930,312	601 Sheet metal shops; steel fabricators	5,570,432	117,117,797
002 Boats - 3%	969,877	32,329,240	602 Building hardware and machine stores	963,903	20,266,988
004 Modular homes - 4.75%	497,869	10,480,047	603 Building material dealers	79,222,712	1,669,445,697
			604 Cabinet shops	1,880,067	39,152,972
<b>Apparel Group - 4.75%</b>	<b>\$ 32,547,173</b>	<b>\$ 683,739,646</b>	605 Electrical, plumbing and heating supply dealers	18,461,631	384,370,759
101 Boot and shoe stores	4,640,407	97,581,149	606 Monument and tombstone dealers	103,088	2,167,901
102 Clothing stores	26,388,773	554,380,583	607 Others	4,923,470	103,138,000
103 Furriers (suppressed)			608 Storm window and door dealers	3,291,518	68,836,309
104 Men's clothing & accessory stores	104,904	2,207,323			
105 Women's clothing & accessory stores	48,642	999,034	<b>Unclassified Group - 4.75%</b>	<b>\$ 281,988,737</b>	<b>\$ 5,909,566,455</b>
106 Shoe repair shops	288,499	6,073,669	701 Beauty and barber shops and supply dealers	2,604,686	54,354,435
107 Others	1,075,948	22,497,888	702 Bookstores, school supply stores	3,613,128	75,985,867
<b>Automotive Group - 4.75%</b>	<b>\$ 54,463,321</b>	<b>\$ 1,140,672,854</b>	703 Newsstands	1,712,377	35,618,210
201 Motor vehicle dealers	12,281,656	258,343,932	704 Coal, wood, fuel oil, and bottled gas dealers	2,320,625	48,661,675
202 Service stations	5,212,044	109,348,637	705 Feed stores, millers, hatcheries	547,805	11,408,764
203 Garages	10,204,237	211,792,451	706 Florists and nurseries	2,776,829	57,710,692
204 Motorcycle and bicycle dealers	1,641,284	34,549,588	707 Airplane dealers	500,366	10,533,258
205 Automotive supply stores	13,147,474	275,891,947	708 Hotels, motels, cottage rentals, etc.	35,075,886	737,849,846
206 Others	2,242,400	46,568,081	709 Office machine and supply dealers	15,163,243	318,511,760
207 Oil and petroleum products dealers	3,204,963	67,349,419	710 Funeral homes	848,395	17,437,493
208 Tire dealers, recappers and repairers	6,252,946	131,029,289	711 Others	182,548,460	3,825,307,128
209 Manufactured home (mobile home) dealers	276,317	5,799,509	712 Photographers, artists, photofinishers	5,346,436	111,566,813
<b>Food Group - 4.75%</b>	<b>\$ 162,622,839</b>	<b>\$ 3,408,700,642</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,795,868	99,388,308
301 Bakeries	2,437,615	50,896,088	714 Laundries, dry cleaners, etc.	1,376,824	28,741,565
302 Candy and confectionery stores	575,237	11,971,311	715 Hospitals, physicians, veterinarians, etc.	6,725,821	141,058,512
303 Dairies and dairy bars	1,147,191	24,016,459	716 Boat and marine supply dealers	1,474,481	30,518,626
304 Grocery stores, meat markets, etc.	45,909,728	964,012,937	717 Pet, hobby and craft shops	8,050,231	169,135,475
305 Vending machine operators; drink stands	2,753,321	57,678,203	718 Chemical, janitorial supplies and paper products dealers	4,432,346	92,769,220
306 Restaurants, cafeterias, grills, snack bars, etc.	102,385,253	2,145,652,022	719 Machine shops; locksmiths, etc.	2,074,927	43,008,806
307 Others	1,954,661	40,707,436			
308 Taverns, nightclubs, etc.	5,459,832	113,766,187			
<b>Furniture Group - 4.75%</b>	<b>\$ 25,686,154</b>	<b>\$ 537,472,114</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 940,550,206</b>	<b>\$ 19,747,364,273</b>
401 Furniture stores	10,491,703	218,697,871	<b>Combined General Rate - 7%</b>	<b>\$ 123,835,918</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,596,314	96,557,283	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	352,708	7,422,961	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 9,173,947</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	2,256,454	47,461,159			
405 Others	1,353,602	28,370,400	<b>Grand Total - All Groups</b>	<b>\$ 1,073,560,071</b>	<b>\$ 19,747,364,273</b>
406 Awning and blinds dealers	280,885	5,843,231			
407 Antique dealers; interior decorators	2,684,763	56,026,198			
408 Upholstery shops; floor covering dealers	3,669,724	77,093,012			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 266,030,725</b>	<b>\$ 5,591,976,541</b>			
501 Department stores	27,374,694	576,193,218			
502 Drugstores; drug and medical supply houses	11,750,376	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			
508 Leather and leather goods stores	378,763	7,952,412			
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	2,644,739,043			
514 Paint, wallpaper, and glass stores	3,185,900	67,057,370			
515 Pawn shops; army surplus stores, etc.	1,014,946	21,265,695			
516 Road building equipment and supply dealers	5,923,869	124,581,211			
517 Gift and novelty shops; coin dealers	2,639,831	55,290,126			

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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.