

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 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,392,239	\$ 302,594,731	Macon	\$ 3,523,331	\$ 73,908,180
Alexander	1,453,642	30,513,411	Madison	971,100	20,423,863
Alleghany	651,389	13,648,787	Martin	1,122,416	23,553,389
Anson	899,874	18,925,738	McDowell	2,289,480	48,093,904
Ashe	1,802,444	37,828,693	Mecklenburg	140,831,078	2,954,201,602
Avery	1,978,486	41,648,593	Mitchell	725,525	15,235,311
Beaufort	2,783,626	58,601,232	Montgomery	1,240,369	26,048,688
Bertie	600,157	12,537,796	Moore	9,923,684	208,120,751
Bladen	1,217,788	25,607,338	Nash	6,318,511	132,639,800
Brunswick	13,889,907	292,066,894	New Hanover	28,641,093	601,135,629
Buncombe	26,332,112	552,493,797	Northampton	651,113	13,710,767
Burke	4,200,929	88,552,752	Onslow	13,978,694	292,793,203
Cabarrus	21,883,423	459,224,081	Orange	11,799,045	248,064,308
Caldwell	3,861,597	81,255,819	Pamlico	604,280	12,684,302
Camden	577,100	11,514,573	Pasquotank	3,398,218	71,345,285
Carteret	7,657,366	161,111,279	Pender	4,231,077	88,942,700
Caswell	577,490	12,140,285	Perquimans	516,432	10,991,024
Catawba	14,149,264	297,385,293	Person	2,358,910	49,596,891
Chatham	5,689,139	119,639,322	Pitt	14,643,164	307,537,823
Cherokee	2,300,954	48,368,342	Polk	1,010,108	21,180,896
Chowan	946,667	19,885,484	Randolph	11,461,735	239,734,158
Clay	604,941	12,720,238	Richmond	2,232,560	46,939,172
Cleveland	6,431,378	135,085,024	Robeson	6,679,804	139,602,067
Columbus	2,404,601	50,413,345	Rockingham	4,579,914	96,239,758
Craven	7,153,241	149,921,087	Rowan	9,492,507	199,372,684
Cumberland	23,795,056	499,784,307	Rutherford	3,937,291	82,581,201
Currituck	3,775,502	79,301,196	Sampson	3,134,878	65,839,747
Dare	10,447,815	219,317,181	Scotland	1,649,190	34,692,419
Davidson	9,116,396	191,680,064	Stanly	4,327,316	91,058,708
Davie	2,337,836	49,159,830	Stokes	1,690,161	35,496,455
Duplin	2,618,016	54,874,838	Surry	5,568,384	116,097,231
Durham	41,284,663	867,107,371	Swain	931,074	19,548,013
Edgecombe	2,206,887	46,432,255	Transylvania	2,270,118	47,717,516
Forsyth	33,469,514	703,240,460	Tyrrell	130,963	2,756,930
Franklin	3,712,253	77,810,621	Union	14,960,056	314,657,188
Gaston	15,648,490	328,464,367	Vance	2,760,559	56,428,566
Gates	251,450	5,279,267	Wake	120,898,003	2,538,375,070
Graham	514,028	10,825,590	Warren	601,109	12,590,461
Graham	514,028	10,825,590	Washington	567,705	11,926,070
Granville	2,389,939	50,176,569	Watauga	5,779,358	121,422,446
Greene	558,802	11,734,532	Wayne	7,138,243	150,121,564
Guilford	44,237,030	929,392,225	Wilkes	3,860,740	81,149,583
Halifax	2,795,222	58,692,360	Wilson	5,743,004	120,534,229
Harnett	7,043,603	147,865,566	Yadkin	1,389,143	29,217,073
Haywood	4,697,615	98,781,743	Yancey	780,751	16,388,374
Henderson	7,875,553	165,378,073	Foreign	45,873,630	966,396,927
Hertford	1,196,097	25,073,753	Combined General Rate	59,868,836	-
Hoke	1,726,989	36,268,707	Motor Vehicle Lease (Short-Term) and Subscription	8,961,951	-
Hyde	526,866	10,599,851			
Iredell	16,321,345	342,847,810			
Jackson	3,879,129	81,395,070			
Johnston	13,116,847	276,001,673			
Jones	306,312	6,446,261			
Lee	5,285,334	111,629,605			
Lenoir	3,053,385	64,082,717			
Lincoln	6,126,125	128,820,657	TOTALS	\$ 1,000,800,465	\$ 19,569,240,377

* 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 2024. Data reflect sales (including purchases for use) primarily for September 2024, 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 2024 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	\$ 2,487,311	\$ 61,507,175	Lumber & Building Material Group - 4.75%	\$ 108,670,303	\$ 2,284,168,106
001 Manufactured homes - 4.75%	1,267,562	26,685,521	601 Sheet metal shops; steel fabricators	3,978,173	83,664,233
002 Boats - 3%	744,479	24,815,967	602 Building hardware and machine stores	983,763	20,708,114
004 Modular homes - 4.75%	475,270	10,005,687	603 Building material dealers	75,026,689	1,578,442,786
			604 Cabinet shops	1,832,185	38,355,873
Apparel Group - 4.75%	\$ 32,262,084	\$ 677,649,657	605 Electrical, plumbing and heating supply dealers	19,680,204	412,993,414
101 Boot and shoe stores	4,514,835	94,895,816	606 Monument and tombstone dealers	116,083	2,432,326
102 Clothing stores	26,207,056	550,388,624	607 Others	3,896,711	81,907,062
103 Furriers (suppressed)			608 Storm window and door dealers	3,156,495	65,664,299
104 Men's clothing & accessory stores	99,858	2,098,612			
105 Women's clothing & accessory stores	50,854	1,061,923	Unclassified Group - 4.75%	\$ 284,179,600	\$ 5,963,042,089
106 Shoe repair shops	310,587	6,537,311	701 Beauty and barber shops and supply dealers	2,626,982	54,988,138
107 Others	1,078,895	22,667,370	702 Bookstores, school supply stores	4,065,492	85,377,544
Automotive Group - 4.75%	\$ 52,930,218	\$ 1,106,291,104	703 Newsstands, smoke shops and cigar stores	2,169,185	45,266,321
201 Motor vehicle dealers	11,902,273	250,094,296	704 Coal, wood, fuel oil, and bottled gas dealers	2,066,932	43,513,540
202 Service stations	4,944,760	103,866,236	705 Feed stores, millers, hatcheries	510,700	10,744,168
203 Garages	9,670,504	199,797,120	706 Florists and nurseries	2,478,332	51,389,631
204 Motorcycle and bicycle dealers	1,440,011	30,218,411	707 Airplane dealers and aviation services	386,038	8,119,554
205 Automotive supply stores	12,667,164	264,912,747	708 Hotels, motels, cottage rentals, etc.	33,497,557	699,194,757
206 Others	2,301,338	47,289,498	709 Office machine and supply dealers	15,959,864	335,660,897
207 Oil and petroleum products dealers	3,701,023	77,910,209	710 Funeral homes	831,285	17,431,187
208 Tire dealers, recappers and repairers	6,038,204	126,625,055	711 Others	184,819,835	3,883,832,934
209 Manufactured home (mobile home) dealers	264,942	5,577,533	712 Photographers, artists, photofinishers	5,254,615	109,989,603
Food Group - 4.75%	\$ 158,360,253	\$ 3,320,072,698	713 Printers, publishers, blueprinters, engravers, etc.	4,880,363	102,264,726
301 Bakeries	2,330,212	48,942,308	714 Laundries, dry cleaners, etc.	1,205,648	25,187,327
302 Candy and confectionery stores	546,224	11,164,498	715 Hospitals, physicians, veterinarians, etc.	7,051,882	147,957,119
303 Dairies and dairy bars	1,160,354	24,353,429	716 Boat and marine supply dealers	1,381,141	28,906,967
304 Grocery stores, meat markets, etc.	44,809,031	940,417,104	717 Pet, hobby and craft shops	8,157,178	170,640,136
305 Vending machine operators; drink stands	2,568,452	53,924,678	718 Chemical, janitorial supplies and paper products dealers	4,616,532	97,169,634
306 Restaurants, cafeterias, grills, snack bars, etc.	100,277,736	2,101,784,658	719 Machine shops; locksmiths, etc.	2,220,040	45,407,905
307 Others	1,891,816	39,740,498			
308 Taverns, nightclubs, etc.	4,776,429	99,745,525			
Furniture Group - 4.75%	\$ 24,331,949	\$ 510,599,397	Total Retail Sales and Use Group	\$ 931,969,678	\$ 19,569,240,377
401 Furniture stores	9,296,168	195,328,292	Combined General Rate - 7%	\$ 59,868,836	\$ -
402 Household appliance dealers and repair services	4,724,304	99,180,350	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	301,822	6,323,612	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 8,961,951	\$ -
404 Industrial, office and store furniture and fixture dealers	1,946,912	40,950,206			
405 Others	1,445,218	30,199,088	Grand Total - All Groups	\$ 1,000,800,465	\$ 19,569,240,377
406 Awning and blinds dealers	239,378	4,988,228			
407 Antique dealers; interior decorators	2,525,227	52,604,736			
408 Upholstery shops; floor covering dealers	3,852,921	81,024,887			
General Merchandise Group - 4.75%	\$ 268,747,959	\$ 5,645,910,151			
501 Department stores	28,269,239	595,051,063			
502 Drugstores; drug and medical supply houses	11,248,731	236,685,092			
503 Dry goods stores; fabric and yarn shops	668,790	14,008,896			
504 Farm implement and supply stores	6,575,755	138,253,483			
505 Discount stores; general stores	43,282,081	910,881,334			
506 Hardware stores	5,650,274	118,533,206			
507 Jewelry stores; watch and clock repair shops	3,080,663	64,652,393			
508 Leather and leather goods stores	390,959	8,229,009			
509 Industrial machinery and supply dealers	9,911,077	208,300,287			
510 Secondhand goods stores; flea markets	1,887,686	39,574,818			
511 Sporting goods stores; toy shops	7,268,815	151,916,421			
512 Variety stores; 5 & 10 specialty stores	7,707,601	161,820,836			
513 Others	130,205,131	2,733,778,022			
514 Paint, wallpaper, and glass stores	3,071,237	64,183,676			
515 Pawn shops; army surplus stores, etc.	1,045,818	22,002,821			
516 Road building equipment and supply dealers	6,033,572	126,827,677			
517 Gift and novelty shops; coin dealers	2,450,530	51,211,118			

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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.