

**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 registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers 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>November 2017 Report</b>					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 8,863,359	\$ 185,992,276	Macon	\$ 2,250,550	\$ 47,211,462
Alexander	761,602	15,969,572	Madison	417,492	8,663,778
Alleghany	307,654	6,444,726	Martin	683,727	14,341,747
Anson	562,389	11,744,762	McDowell	1,354,668	28,534,609
Ashe	1,190,516	24,770,844	Mecklenburg	87,051,075	1,828,879,206
Avery	1,093,225	22,971,827	Mitchell	577,534	12,094,581
Beaufort	1,765,411	37,149,906	Montgomery	736,318	15,384,210
Bertie	377,522	7,906,304	Moore	5,148,046	107,715,320
Bladen	857,489	17,884,831	Nash	3,924,922	82,395,179
Brunswick	6,193,291	130,208,143	New Hanover	17,073,100	357,967,860
Buncombe	22,209,690	466,387,340	Northampton	362,793	7,611,190
Burke	2,756,963	57,995,513	Onslow	7,567,725	158,839,850
Cabarrus	13,039,377	274,065,025	Orange	6,766,987	141,939,081
Caldwell	2,163,234	45,364,116	Pamlico	365,168	7,646,925
Camden	208,410	4,379,016	Pasquotank	1,778,695	37,159,326
Carteret	4,226,506	88,821,081	Pender	1,692,461	35,493,799
Caswell	252,024	5,241,610	Perquimans	219,373	4,607,744
Catawba	9,096,289	190,344,893	Person	1,354,592	28,370,611
Chatham	2,550,210	53,221,616	Pitt	8,848,618	185,864,687
Cherokee	1,274,706	26,537,584	Polk	725,775	15,059,120
Chowan	457,312	9,604,274	Randolph	4,554,771	95,118,362
Clay	294,134	6,176,018	Richmond	1,369,240	28,756,305
Cleveland	3,731,911	78,324,631	Robeson	3,979,746	83,480,445
Columbus	1,576,518	32,978,112	Rockingham	2,560,173	53,663,594
Craven	4,084,710	85,901,990	Rowan	4,902,295	102,716,050
Cumberland	14,938,005	313,264,093	Rutherford	2,195,863	45,821,156
Currituck	1,545,626	32,193,391	Sampson	1,760,798	36,779,725
Dare	4,698,891	98,562,117	Scotland	1,143,266	23,925,562
Davidson	4,831,258	101,225,675	Stanly	2,154,587	45,123,600
Davie	1,246,853	26,141,208	Stokes	945,606	19,817,508
Duplin	1,491,508	31,169,891	Surry	3,587,933	75,273,930
Durham	28,599,832	600,760,826	Swain	754,649	15,786,319
Edgecombe	1,310,233	27,416,995	Transylvania	1,411,128	29,461,132
Forsyth	20,384,158	427,968,630	Tyrrell	84,817	1,776,611
Franklin	1,743,345	36,613,232	Union	8,095,306	169,888,102
Gaston	8,111,198	169,987,986	Vance	1,587,073	33,420,269
Gates	123,169	2,628,588	Wake	71,289,079	1,496,011,888
Graham	286,227	6,016,570	Warren	312,528	6,558,454
Granville	1,367,539	28,643,066	Washington	276,627	5,827,112
Greene	283,427	5,911,789	Watauga	3,935,199	82,420,194
Guilford	29,491,565	619,025,175	Wayne	4,364,487	91,736,562
Halifax	1,954,460	40,949,894	Wilkes	2,353,356	49,375,293
Harnett	3,389,271	71,151,834	Wilson	3,699,225	77,517,414
Haywood	3,032,579	63,651,935	Yadkin	817,371	17,081,075
Henderson	5,043,623	105,836,358	Yancey	497,703	10,359,693
Hertford	873,086	18,308,847	Foreign	28,393,164	597,702,340
Hoke	717,926	15,067,166	Combined General Rate	100,006,501	—
Hyde	241,581	4,985,923	Motor Vehicle Leasing (Short-Term)	7,995,095	—
Iredell	9,020,284	189,358,137			
Jackson	2,139,264	44,803,445			
Johnston	6,867,133	144,225,426			
Jones	234,265	4,882,137			
Lee	2,991,754	63,261,774			
Lenoir	2,117,550	44,431,433			
Lincoln	2,935,900	61,690,238	<b>TOTALS</b>	<b>\$ 665,833,170</b>	<b>\$ 11,707,698,773</b>

\* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during November 2017. Data reflect sales primarily in October 2017, but may include sales from 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%.

**TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES**

<b>November 2017 Report</b>					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 1,380,599</b>	<b>\$ 35,185,080</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 65,187,229</b>	<b>\$ 1,369,860,304</b>
001 Manufactured homes - 4.75%	417,708	8,832,646	601 Sheet metal shops; steel fabricators	2,519,313	52,663,500
002 Boats - 3%	503,298	16,775,721	602 Building hardware and machine stores	585,023	12,272,556
004 Modular homes - 4.75%	459,592	9,576,713	603 Building material dealers	44,622,099	938,476,073
			604 Cabinet shops	1,402,765	29,375,310
<b>Apparel Group - 4.75%</b>	<b>\$ 20,463,216</b>	<b>\$ 429,027,818</b>	605 Electrical, plumbing and heating supply dealers	11,543,942	242,278,165
101 Boot and shoe stores	2,945,369	61,989,974	606 Monument and tombstone dealers	89,849	1,890,488
102 Clothing stores	16,465,625	345,119,465	607 Others	3,004,436	63,120,299
103 Furriers (suppressed)			608 Storm window and door dealers	1,419,802	29,783,912
104 Men's clothing & accessory stores	17,802	372,828			
105 Women's clothing & accessory stores	31,910	671,797	<b>Unclassified Group - 4.75%</b>	<b>\$ 161,499,817</b>	<b>\$ 3,389,498,738</b>
106 Shoe repair shops	273,448	5,739,826	701 Beauty and barber shops and supply dealers	1,918,662	40,232,613
107 Others	729,061	15,133,927	702 Bookstores, school supply stores	2,393,991	50,284,414
<b>Automotive Group - 4.75%</b>	<b>\$ 35,848,652</b>	<b>\$ 749,256,109</b>	703 Newsstands	654,987	13,708,288
201 Motor vehicle dealers	7,824,412	164,089,870	704 Coal, wood, fuel oil, and bottled gas dealers	1,623,881	34,145,882
202 Service stations	3,148,953	65,936,907	705 Feed stores, millers, hatcheries	689,009	14,472,172
203 Garages	5,837,814	120,743,967	706 Florists and nurseries	1,983,432	41,011,219
204 Motorcycle and bicycle dealers	1,164,034	24,309,616	707 Airplane dealers	454,228	9,508,439
205 Automotive supply stores	9,425,574	197,259,505	708 Hotels, motels, cottage rentals, etc.	20,930,026	439,980,906
206 Others	1,404,364	29,231,953	709 Office machine and supply dealers	12,347,066	259,788,651
207 Oil and petroleum products dealers	2,492,763	52,428,023	710 Funeral homes	782,911	16,286,909
208 Tire dealers, recappers and repairers	4,274,701	89,461,427	711 Others	96,003,714	2,015,395,022
209 Manufactured home (mobile home) dealers	276,038	5,794,841	712 Photographers, artists, photofinishers	2,294,299	47,512,784
<b>Food Group - 4.75%</b>	<b>\$ 108,985,987</b>	<b>\$ 2,282,905,901</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,545,720	74,228,333
301 Bakeries	1,537,391	32,215,742	714 Laundries, dry cleaners, etc.	1,267,649	26,404,322
302 Candy and confectionery stores	366,204	7,684,643	715 Hospitals, physicians, veterinarians, etc.	6,334,150	133,094,169
303 Dairies and dairy bars	553,352	11,576,775	716 Boat and marine supply dealers	738,608	15,374,520
304 Grocery stores, meat markets, etc.	28,328,082	594,678,965	717 Pet, hobby and craft shops	3,845,006	80,693,398
305 Vending machine operators; drink stands	2,001,595	41,977,739	718 Chemical, janitorial supplies and paper products dealers	2,725,444	57,297,459
306 Restaurants, cafeterias, grills, snack bars, etc.	71,844,980	1,504,493,932	719 Machine shops; locksmiths, etc.	967,034	20,079,240
307 Others	996,482	20,555,729			
308 Taverns, nightclubs, etc.	3,357,902	69,722,375			
<b>Furniture Group - 4.75%</b>	<b>\$ 19,456,729</b>	<b>\$ 407,725,140</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 557,831,574</b>	<b>\$ 11,707,698,773</b>
401 Furniture stores	7,888,132	165,727,299	<b>Combined General Rate - 7%</b>	<b>\$ 100,006,501</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,651,017	97,702,168	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	310,926	6,498,069	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 7,995,095</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,104,374	23,218,051			
405 Others	585,587	12,228,414	<b>Grand Total - All Groups</b>	<b>\$ 665,833,170</b>	<b>\$ 11,707,698,773</b>
406 Awning and blinds dealers	166,458	3,495,259			
407 Antique dealers; interior decorators	1,891,931	38,875,463			
408 Upholstery shops; floor covering dealers	2,858,304	59,980,416			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 145,009,346</b>	<b>\$ 3,044,239,682</b>			
501 Department stores	16,631,049	350,080,391			
502 Drugstores; drug and medical supply houses	7,759,737	163,119,204			
503 Dry goods stores; fabric and yarn shops	576,304	12,075,005			
504 Farm implement and supply stores	3,431,117	72,128,186			
505 Discount stores; general stores	36,278,444	763,501,050			
506 Hardware stores	3,085,847	64,731,392			
507 Jewelry stores; watch and clock repair shops	1,939,055	40,597,193			
508 Leather and leather goods stores	224,530	4,701,842			
509 Industrial machinery and supply dealers	8,508,243	178,658,225			
510 Secondhand goods stores; flea markets	2,193,046	45,868,154			
511 Sporting goods stores; toy shops	3,822,393	80,305,085			
512 Variety stores; 5 & 10 specialty stores	4,808,839	101,169,682			
513 Others	46,263,035	968,179,948			
514 Paint, wallpaper, and glass stores	2,292,846	48,209,947			
515 Pawn shops; army surplus stores, etc.	540,988	11,268,677			
516 Road building equipment and supply dealers	4,635,583	97,563,165			
517 Gift and novelty shops; coin dealers	2,018,288	42,082,534			

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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.