

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

November 2018 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 10,150,906	\$ 213,134,020	Macon	\$ 2,403,686	\$ 50,224,551
Alexander	819,955	17,232,567	Madison	494,677	10,332,980
Alleghany	314,247	6,577,320	Martin	843,863	17,577,974
Anson	596,442	12,526,253	McDowell	1,533,798	32,186,723
Ashe	1,139,192	23,900,577	Mecklenburg	94,633,075	1,985,841,662
Avery	1,324,269	27,068,461	Mitchell	634,661	13,306,240
Beaufort	2,122,820	44,707,853	Montgomery	837,058	17,497,696
Bertie	325,447	6,805,359	Moore	5,660,785	118,791,825
Bladen	823,004	17,235,746	Nash	4,338,698	91,029,867
Brunswick	7,234,166	152,146,889	New Hanover	20,567,564	432,159,891
Buncombe	24,220,622	507,806,493	Northampton	400,710	8,372,173
Burke	3,013,813	63,379,589	Onslow	9,787,655	205,477,971
Cabarrus	14,064,535	295,542,122	Orange	7,919,414	166,226,222
Caldwell	2,362,581	49,644,349	Pamlico	448,133	9,412,531
Camden	202,404	4,245,594	Pasquotank	2,026,087	42,462,411
Carteret	5,050,658	105,853,481	Pender	2,005,716	42,130,962
Caswell	275,090	5,756,999	Perquimans	251,060	5,238,626
Catawba	9,384,444	197,338,457	Person	1,419,936	29,773,855
Chatham	2,738,509	57,315,641	Pitt	10,044,245	210,550,371
Cherokee	1,372,364	28,743,100	Polk	709,842	14,702,615
Chowan	548,372	11,486,031	Randolph	4,973,106	104,218,672
Clay	330,208	6,924,872	Richmond	1,549,076	32,550,884
Cleveland	4,108,404	86,336,157	Robeson	4,418,695	92,811,675
Columbus	1,688,498	35,362,062	Rockingham	2,926,395	61,441,180
Craven	5,481,628	114,932,027	Rowan	5,591,675	117,320,294
Cumberland	17,068,124	358,770,276	Rutherford	2,836,523	59,547,485
Currituck	1,375,916	28,753,084	Sampson	2,007,016	42,024,777
Dare	4,932,146	103,508,140	Scotland	1,256,022	26,316,364
Davidson	5,318,227	111,229,984	Stanly	2,356,824	49,315,743
Davie	1,497,668	31,013,562	Stokes	984,576	20,651,539
Duplin	1,836,352	38,559,849	Surry	3,605,512	75,652,567
Durham	31,566,396	662,358,552	Swain	642,661	13,505,054
Edgecombe	1,684,116	35,343,987	Transylvania	1,535,253	32,113,055
Forsyth	21,905,827	459,978,548	Tyrrell	92,502	1,935,265
Franklin	1,872,440	39,234,958	Union	8,746,984	183,448,621
Gaston	9,779,095	205,154,995	Vance	1,778,059	37,455,684
Gates	146,967	3,056,297	Wake	78,181,161	1,642,527,360
Graham	296,044	6,222,790	Warren	319,145	6,702,096
Granville	1,435,070	30,115,897	Washington	339,122	7,120,484
Greene	296,020	6,198,358	Watauga	4,128,938	86,621,063
Guilford	31,543,165	662,791,586	Wayne	4,915,414	103,211,606
Halifax	2,139,083	44,858,046	Wilkes	2,680,800	55,937,226
Harnett	3,787,707	79,241,694	Wilson	3,993,459	83,777,503
Haywood	3,245,990	68,020,087	Yadkin	875,413	18,327,472
Henderson	5,483,819	114,864,931	Yancey	550,512	11,543,772
Hertford	925,673	19,437,788	Foreign	31,126,601	656,011,174
Hoke	904,662	19,008,521	Combined General Rate	109,519,111	—
Hyde	275,260	5,693,934	Motor Vehicle Leasing (Short-Term)	8,554,216	—
Iredell	9,771,427	205,106,723			
Jackson	2,421,721	50,770,279			
Johnston	8,233,203	172,711,741			
Jones	198,542	4,154,930			
Lee	3,236,838	68,920,041			
Lenoir	2,437,155	51,152,263			
Lincoln	3,591,651	75,293,468	TOTALS	\$ 736,344,318	\$ 12,978,913,081

* 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 2018. Data reflect sales primarily in October 2018, 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

November 2018 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,621,441	\$ 41,798,850	Lumber & Building Material Group - 4.75%	\$ 75,854,667	\$ 1,593,117,613
001 Manufactured homes - 4.75%	592,128	12,455,454	601 Sheet metal shops; steel fabricators	3,028,650	63,255,641
002 Boats - 3%	629,285	20,976,170	602 Building hardware and machine stores	622,261	13,074,044
004 Modular homes - 4.75%	400,028	8,367,227	603 Building material dealers	52,245,956	1,097,638,792
			604 Cabinet shops	1,280,029	26,599,045
Apparel Group - 4.75%	\$ 22,408,755	\$ 470,246,455	605 Electrical, plumbing and heating supply dealers	13,624,838	286,419,059
101 Boot and shoe stores	3,211,776	67,432,971	606 Monument and tombstone dealers	78,058	1,640,347
102 Clothing stores	18,147,708	380,884,038	607 Others	3,172,483	66,612,609
103 Furriers (suppressed)			608 Storm window and door dealers	1,802,393	37,878,076
104 Men's clothing & accessory stores	16,676	351,082			
105 Women's clothing & accessory stores	24,981	522,411	Unclassified Group - 4.75%	\$ 178,434,023	\$ 3,746,210,116
106 Shoe repair shops	260,204	5,464,025	701 Beauty and barber shops and supply dealers	1,960,470	41,033,007
107 Others	747,409	15,591,928	702 Bookstores, school supply stores	2,286,062	48,053,070
Automotive Group - 4.75%	\$ 39,271,887	\$ 821,463,999	703 Newsstands	763,655	15,815,047
201 Motor vehicle dealers	8,732,224	183,536,363	704 Coal, wood, fuel oil, and bottled gas dealers	2,186,898	46,013,040
202 Service stations	3,491,553	73,161,095	705 Feed stores, millers, hatcheries	798,541	16,760,855
203 Garages	6,535,519	135,490,091	706 Florists and nurseries	2,133,448	44,470,313
204 Motorcycle and bicycle dealers	1,098,655	23,029,715	707 Airplane dealers	678,412	14,268,769
205 Automotive supply stores	9,925,150	207,843,109	708 Hotels, motels, cottage rentals, etc.	23,471,337	493,597,165
206 Others	1,486,959	30,920,532	709 Office machine and supply dealers	11,940,858	250,968,840
207 Oil and petroleum products dealers	2,908,221	60,744,815	710 Funeral homes	786,419	16,338,329
208 Tire dealers, recappers and repairers	4,765,034	99,884,140	711 Others	108,066,168	2,269,094,118
209 Manufactured home (mobile home) dealers	328,571	6,854,138	712 Photographers, artists, photofinishers	2,340,941	48,867,992
Food Group - 4.75%	\$ 117,626,023	\$ 2,461,688,499	713 Printers, publishers, blueprinters, engravers, etc.	3,821,204	80,185,975
301 Bakeries	1,712,165	35,824,454	714 Laundries, dry cleaners, etc.	1,232,461	25,857,416
302 Candy and confectionery stores	406,647	8,495,720	715 Hospitals, physicians, veterinarians, etc.	6,829,123	143,323,598
303 Dairies and dairy bars	579,862	12,103,333	716 Boat and marine supply dealers	812,850	16,935,183
304 Grocery stores, meat markets, etc.	30,545,110	641,425,013	717 Pet, hobby and craft shops	4,136,671	86,770,695
305 Vending machine operators; drink stands	2,223,208	46,752,553	718 Chemical, janitorial supplies and paper products dealers	3,144,775	66,033,401
306 Restaurants, cafeterias, grills, snack bars, etc.	77,473,848	1,619,827,190	719 Machine shops; locksmiths, etc.	1,043,730	21,823,303
307 Others	1,112,756	23,129,385			
308 Taverns, nightclubs, etc.	3,572,429	74,130,852			
Furniture Group - 4.75%	\$ 21,002,547	\$ 440,361,817	Total Retail Sales and Use Group	\$ 618,270,992	\$ 12,978,913,081
401 Furniture stores	8,458,903	177,378,440	Combined General Rate - 7%	\$ 109,519,111	\$ -
402 Household appliance dealers and repair services	5,194,629	109,250,380	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	330,050	6,828,434	Motor Vehicle Leasing (Short-Term) - 8%	\$ 8,554,216	\$ -
404 Industrial, office and store furniture and fixture dealers	1,171,530	24,495,779			
405 Others	705,456	14,642,295	Grand Total - All Groups	\$ 736,344,318	\$ 12,978,913,081
406 Awning and blinds dealers	183,328	3,843,361			
407 Antique dealers; interior decorators	1,871,205	39,137,179			
408 Upholstery shops; floor covering dealers	3,087,445	64,785,948			
General Merchandise Group - 4.75%	\$ 162,051,649	\$ 3,404,025,732			
501 Department stores	19,773,662	415,913,362			
502 Drugstores; drug and medical supply houses	8,466,119	178,139,171			
503 Dry goods stores; fabric and yarn shops	582,354	12,237,744			
504 Farm implement and supply stores	3,906,540	82,147,560			
505 Discount stores; general stores	39,146,386	823,643,875			
506 Hardware stores	3,646,140	76,354,503			
507 Jewelry stores; watch and clock repair shops	2,130,888	44,578,406			
508 Leather and leather goods stores	272,478	5,736,347			
509 Industrial machinery and supply dealers	10,503,117	220,959,655			
510 Secondhand goods stores; flea markets	2,117,565	44,391,585			
511 Sporting goods stores; toy shops	3,355,775	70,172,068			
512 Variety stores; 5 & 10 specialty stores	5,186,010	109,085,628			
513 Others	52,100,114	1,092,414,970			
514 Paint, wallpaper, and glass stores	2,520,266	53,004,993			
515 Pawn shops; army surplus stores, etc.	582,028	12,199,693			
516 Road building equipment and supply dealers	5,771,630	121,505,455			
517 Gift and novelty shops; coin dealers	1,990,577	41,540,717			

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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.