

**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**

November 2019 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 9,906,970	\$ 208,118,166	Macon	\$ 2,594,108	\$ 54,430,493
Alexander	888,560	18,693,840	Madison	544,323	11,292,091
Alleghany	382,902	7,995,252	Martin	869,829	18,238,823
Anson	578,192	12,149,548	McDowell	1,744,289	36,615,762
Ashe	1,317,268	27,684,128	Mecklenburg	97,956,687	2,057,824,300
Avery	1,403,953	29,465,705	Mitchell	595,595	12,480,185
Beaufort	2,118,911	44,703,376	Montgomery	852,188	17,825,835
Bertie	335,726	7,046,741	Moore	6,328,107	132,811,406
Bladen	856,333	17,928,064	Nash	4,331,766	90,822,747
Brunswick	7,744,297	162,605,153	New Hanover	20,679,062	434,454,580
Buncombe	24,686,920	517,787,550	Northampton	446,119	9,367,348
Burke	3,079,500	64,750,371	Onslow	9,175,397	192,779,002
Cabarrus	14,374,043	302,011,235	Orange	8,052,959	167,103,848
Caldwell	2,536,179	53,308,794	Pamlico	381,592	7,987,432
Camden	229,404	4,818,522	Pasquotank	2,228,974	46,706,691
Carteret	5,097,203	106,997,816	Pender	2,181,987	45,562,317
Caswell	292,671	6,136,247	Perquimans	260,917	5,449,465
Catawba	10,011,995	210,585,820	Person	1,400,732	29,440,001
Chatham	2,869,667	60,350,461	Pitt	10,400,135	218,454,614
Cherokee	1,400,104	29,352,370	Polk	701,297	14,714,401
Chowan	585,076	12,166,260	Randolph	5,144,086	107,900,597
Clay	407,827	8,506,412	Richmond	1,553,724	32,672,206
Cleveland	3,924,955	82,378,864	Robeson	4,280,351	89,829,424
Columbus	1,618,462	33,890,636	Rockingham	2,980,374	62,601,329
Craven	5,003,205	104,847,312	Rowan	5,791,440	121,720,385
Cumberland	17,163,767	360,309,071	Rutherford	2,820,998	59,254,156
Currituck	1,503,910	31,462,092	Sampson	1,996,050	41,800,668
Dare	5,191,614	109,031,889	Scotland	1,202,030	25,284,847
Davidson	5,834,532	122,555,474	Stanly	2,679,670	56,291,998
Davie	1,635,003	34,302,457	Stokes	1,069,409	22,446,234
Duplin	1,764,832	37,092,491	Surry	3,872,150	81,345,707
Durham	33,171,859	697,397,763	Swain	741,893	15,548,851
Edgecombe	2,472,298	51,905,545	Transylvania	1,681,473	35,340,276
Forsyth	22,919,049	481,431,550	Tyrrell	81,693	1,725,386
Franklin	1,998,626	41,952,783	Union	9,296,997	195,304,852
Gaston	10,415,057	218,674,610	Vance	1,875,090	39,379,171
Gates	156,879	3,298,492	Wake	84,038,745	1,765,344,584
Graham	358,374	7,422,500	Warren	362,230	7,654,252
Granville	1,538,027	32,300,612	Washington	343,811	7,213,233
Greene	374,048	7,854,785	Watauga	4,523,270	95,047,410
Guilford	32,844,681	689,778,771	Wayne	5,191,250	108,935,983
Halifax	2,072,710	43,319,399	Wilkes	2,891,875	60,683,352
Harnett	4,146,230	86,939,518	Wilson	4,875,864	102,250,069
Haywood	3,626,830	75,957,964	Yadkin	993,733	20,836,485
Henderson	5,905,513	123,828,614	Yancey	596,321	12,508,229
Hertford	941,851	19,783,156	Foreign	31,077,675	655,135,201
Hoke	929,982	19,533,969	Combined General Rate	111,163,758	–
Hoke	929,982	19,533,969	Motor Vehicle Lease (Short-Term)		
Hyde	155,305	3,219,555	and Subscription	4,966,390	–
Iredell	10,683,903	224,448,414			
Jackson	2,630,541	55,133,015			
Johnston	8,263,390	173,767,478			
Jones	213,283	4,468,663			
Lee	3,350,200	70,854,115			
Lenoir	2,478,522	52,051,042			
Lincoln	3,872,703	81,306,339	<b>TOTALS</b>	<b>\$ 760,082,257</b>	<b>\$ 13,524,076,993</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 November 2019. Data reflect sales (including purchases for use) primarily in October 2019, but may include sales in 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%; 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**

<b>November 2019 Report</b>					
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>\$ 1,620,051</b>	<b>\$ 41,250,056</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 77,852,667</b>	<b>\$ 1,637,187,540</b>
001 Manufactured homes - 4.75%	670,113	14,107,568	601 Sheet metal shops; steel fabricators	3,020,449	63,157,890
002 Boats - 3%	581,750	19,391,654	602 Building hardware and machine stores	786,120	16,537,977
004 Modular homes - 4.75%	368,188	7,750,835	603 Building material dealers	53,623,290	1,128,578,955
			604 Cabinet shops	1,352,049	28,344,819
<b>Apparel Group - 4.75%</b>	<b>\$ 24,322,868</b>	<b>\$ 510,212,763</b>	605 Electrical, plumbing and heating supply dealers	13,966,986	293,221,707
101 Boot and shoe stores	3,470,478	73,009,565	606 Monument and tombstone dealers	79,633	1,702,799
102 Clothing stores	19,746,899	414,523,298	607 Others	3,163,846	66,530,149
103 Furriers (suppressed)			608 Storm window and door dealers	1,860,295	39,113,243
104 Men's clothing & accessory stores	11,648	245,220			
105 Women's clothing & accessory stores	24,296	507,490	<b>Unclassified Group - 4.75%</b>	<b>\$ 190,340,372</b>	<b>\$ 3,995,864,331</b>
106 Shoe repair shops	282,107	5,927,502	701 Beauty and barber shops and supply dealers	1,898,234	39,625,164
107 Others	787,440	15,999,688	702 Bookstores, school supply stores	2,536,362	53,333,733
<b>Automotive Group - 4.75%</b>	<b>\$ 40,664,408</b>	<b>\$ 850,793,461</b>	703 Newsstands	799,874	16,678,506
201 Motor vehicle dealers	9,099,689	191,420,656	704 Coal, wood, fuel oil, and bottled gas dealers	1,697,916	35,650,835
202 Service stations	3,171,645	66,489,919	705 Feed stores, millers, hatcheries	799,845	16,768,274
203 Garages	7,074,994	146,160,270	706 Florists and nurseries	2,276,038	47,340,329
204 Motorcycle and bicycle dealers	1,203,488	25,215,022	707 Airplane dealers	537,924	11,297,234
205 Automotive supply stores	10,509,595	220,469,026	708 Hotels, motels, cottage rentals, etc.	23,248,404	488,813,317
206 Others	1,428,280	29,659,884	709 Office machine and supply dealers	13,596,414	286,087,310
207 Oil and petroleum products dealers	2,820,720	59,366,042	710 Funeral homes	813,803	16,918,394
208 Tire dealers, recappers and repairers	5,057,782	105,918,358	711 Others	118,744,067	2,492,813,727
209 Manufactured home (mobile home) dealers	298,215	6,094,284	712 Photographers, artists, photofinishers	2,638,163	55,202,980
<b>Food Group - 4.75%</b>	<b>\$ 121,288,252</b>	<b>\$ 2,540,522,230</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,197,778	87,888,418
301 Bakeries	1,782,581	37,191,612	714 Laundries, dry cleaners, etc.	1,302,590	27,283,801
302 Candy and confectionery stores	390,539	8,139,613	715 Hospitals, physicians, veterinarians, etc.	5,467,562	114,860,756
303 Dairies and dairy bars	685,599	14,232,493	716 Boat and marine supply dealers	941,762	19,676,464
304 Grocery stores, meat markets, etc.	31,376,329	659,269,833	717 Pet, hobby and craft shops	4,405,034	92,488,281
305 Vending machine operators; drink stands	2,096,721	42,114,453	718 Chemical, janitorial supplies and paper products dealers	3,278,471	68,957,251
306 Restaurants, cafeterias, grills, snack bars, etc.	79,955,991	1,675,703,005	719 Machine shops; locksmiths, etc.	1,160,131	24,179,556
307 Others	1,191,006	24,791,743			
308 Taverns, nightclubs, etc.	3,809,487	79,079,477			
<b>Furniture Group - 4.75%</b>	<b>\$ 21,290,508</b>	<b>\$ 447,884,156</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 643,952,109</b>	<b>\$ 13,524,076,993</b>
401 Furniture stores	8,350,675	175,190,920	<b>Combined General Rate - 7%</b>	<b>\$ 111,163,758</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	5,127,846	109,157,885	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	361,868	7,532,655	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 4,966,390</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,359,882	28,515,148			
405 Others	829,654	17,289,265	<b>Grand Total - All Groups</b>	<b>\$ 760,082,257</b>	<b>\$ 13,524,076,993</b>
406 Awning and blinds dealers	199,936	4,189,772			
407 Antique dealers; interior decorators	1,825,871	38,027,666			
408 Upholstery shops; floor covering dealers	3,234,775	67,980,845			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 166,572,983</b>	<b>\$ 3,500,362,456</b>			
501 Department stores	19,393,280	408,200,489			
502 Drugstores; drug and medical supply houses	8,951,185	188,034,234			
503 Dry goods stores; fabric and yarn shops	627,725	13,132,495			
504 Farm implement and supply stores	3,791,322	79,678,143			
505 Discount stores; general stores	37,639,156	791,726,279			
506 Hardware stores	3,713,502	77,950,132			
507 Jewelry stores; watch and clock repair shops	2,447,070	51,319,388			
508 Leather and leather goods stores	287,810	6,053,294			
509 Industrial machinery and supply dealers	9,046,715	190,313,836			
510 Secondhand goods stores; flea markets	1,795,233	37,679,754			
511 Sporting goods stores; toy shops	4,123,657	86,282,116			
512 Variety stores; 5 & 10 specialty stores	5,151,326	108,401,800			
513 Others	58,850,671	1,235,603,047			
514 Paint, wallpaper, and glass stores	2,621,296	55,060,642			
515 Pawn shops; army surplus stores, etc.	599,661	12,585,637			
516 Road building equipment and supply dealers	5,399,710	113,633,573			
517 Gift and novelty shops; coin dealers	2,133,662	44,707,597			

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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.