

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 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,208,650	\$ 235,526,070	Macon	\$ 3,148,206	\$ 66,218,119
Alexander	1,112,781	23,395,550	Madison	714,566	14,964,066
Alleghany	463,141	9,691,829	Martin	902,964	18,982,621
Anson	678,572	14,254,697	McDowell	1,921,047	40,359,123
Ashe	1,553,044	32,552,020	Mecklenburg	98,422,044	2,065,807,629
Avery	1,806,465	37,583,060	Mitchell	627,729	13,174,504
Beaufort	2,243,688	47,607,452	Montgomery	963,124	20,240,881
Bertie	447,645	9,365,674	Moore	7,113,067	149,350,635
Bladen	1,014,191	21,238,166	Nash	4,818,755	101,216,801
Brunswick	9,132,691	192,230,061	New Hanover	21,338,456	448,255,917
Buncombe	25,252,171	529,560,472	Northampton	495,518	10,401,918
Burke	3,568,733	75,013,189	Onslow	10,893,383	228,900,615
Cabarrus	16,379,341	344,054,999	Orange	8,125,485	170,780,642
Caldwell	3,370,059	70,939,769	Pamlico	507,108	10,618,906
Camden	301,640	6,331,929	Pasquotank	2,461,855	51,602,835
Carteret	5,692,924	119,819,101	Pender	2,741,474	57,527,757
Caswell	356,383	7,453,429	Perquimans	382,508	8,038,263
Catawba	10,563,051	221,533,883	Person	1,541,479	32,322,107
Chatham	4,250,770	89,299,270	Pitt	10,530,398	221,330,071
Cherokee	1,710,449	35,352,830	Polk	845,582	17,790,474
Chowan	608,726	12,758,705	Randolph	5,584,176	116,758,959
Clay	488,981	10,287,036	Richmond	1,821,765	38,267,929
Cleveland	4,407,745	92,660,941	Robeson	4,929,036	103,607,050
Columbus	1,879,981	39,553,903	Rockingham	3,432,542	71,313,813
Craven	5,255,033	110,187,117	Rowan	6,273,763	131,681,060
Cumberland	19,630,148	412,417,253	Rutherford	3,071,529	64,400,359
Currituck	2,429,808	51,082,117	Sampson	2,202,605	46,229,340
Dare	6,925,862	145,503,796	Scotland	1,438,305	29,901,458
Davidson	6,683,781	140,199,479	Stanly	3,155,537	66,366,065
Davie	1,782,829	37,407,969	Stokes	1,286,157	26,590,717
Duplin	1,965,607	41,175,193	Surry	4,326,235	90,512,600
Durham	32,602,156	684,895,648	Swain	931,890	19,461,921
Edgecombe	2,253,175	47,333,613	Transylvania	2,081,801	43,679,935
Forsyth	26,182,331	548,541,703	Tyrrell	103,267	2,133,574
Franklin	2,470,963	51,801,953	Union	10,937,783	229,362,923
Gaston	11,637,928	244,120,247	Vance	2,543,240	53,611,054
Gates	199,694	4,207,376	Wake	88,034,616	1,843,789,019
Graham	370,364	7,778,399	Warren	614,823	12,899,618
Granville	1,785,931	37,364,384	Washington	372,103	7,822,849
Greene	426,743	8,923,009	Watauga	5,029,894	105,552,716
Guilford	32,775,462	687,434,888	Wayne	5,746,031	120,614,514
Halifax	2,166,153	45,404,649	Wilkes	3,246,706	68,151,414
Harnett	4,862,394	102,139,659	Wilson	4,709,029	98,656,011
Haywood	4,055,834	85,220,098	Yadkin	1,046,094	21,903,582
Henderson	6,660,322	139,501,494	Yancey	761,104	15,975,581
Hertford	950,632	19,928,393	Foreign	36,541,013	759,993,996
Hoke	1,243,438	26,116,737	Combined General Rate	97,765,116	–
Hyde	376,742	7,813,483	Motor Vehicle Lease (Short-Term) and Subscription	6,304,160	–
Iredell	12,079,913	254,164,321			
Jackson	3,161,766	66,281,846			
Johnston	9,441,458	198,549,197			
Jones	244,088	5,112,147			
Lee	3,990,865	85,714,768			
Lenoir	2,620,287	54,711,353			
Lincoln	4,504,652	94,667,598	TOTALS	\$ 803,013,254	\$ 14,660,885,860

* 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 2020. Data reflect sales (including purchases for use) primarily for October 2020, but may include sales for 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

November 2020 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	\$ 2,013,257	\$ 53,545,078	Lumber & Building Material Group - 4.75%	\$ 84,874,086	\$ 1,783,040,006
001 Manufactured homes - 4.75%	740,792	15,595,755	601 Sheet metal shops; steel fabricators	2,704,956	56,736,942
002 Boats - 3%	908,802	30,293,393	602 Building hardware and machine stores	819,557	17,176,605
004 Modular homes - 4.75%	363,663	7,655,930	603 Building material dealers	60,905,453	1,281,704,054
			604 Cabinet shops	1,308,759	27,197,204
Apparel Group - 4.75%	\$ 24,490,876	\$ 514,430,063	605 Electrical, plumbing and heating supply dealers	13,625,388	284,379,932
101 Boot and shoe stores	3,938,133	82,857,619	606 Monument and tombstone dealers	95,722	1,990,990
102 Clothing stores	19,474,067	409,020,759	607 Others	3,486,899	73,314,126
103 Furriers (suppressed)			608 Storm window and door dealers	1,927,353	40,540,152
104 Men's clothing & accessory stores	11,532	242,784	Unclassified Group - 4.75%	\$ 191,453,206	\$ 4,013,748,565
105 Women's clothing & accessory stores	26,524	547,269	701 Beauty and barber shops and supply dealers	2,014,714	41,691,686
106 Shoe repair shops	275,180	5,781,453	702 Bookstores, school supply stores	2,239,495	46,998,193
107 Others	765,440	15,980,178	703 Newsstands	983,012	20,610,846
Automotive Group - 4.75%	\$ 44,657,100	\$ 934,994,211	704 Coal, wood, fuel oil, and bottled gas dealers	1,794,155	37,719,646
201 Motor vehicle dealers	9,339,506	196,304,100	705 Feed stores, millers, hatcheries	786,694	16,554,337
202 Service stations	3,457,798	72,364,318	706 Florists and nurseries	2,624,768	54,483,042
203 Garages	6,978,983	144,490,917	707 Airplane dealers	309,686	6,470,276
204 Motorcycle and bicycle dealers	1,704,245	35,636,805	708 Hotels, motels, cottage rentals, etc.	18,697,081	392,451,163
205 Automotive supply stores	13,560,937	284,445,060	709 Office machine and supply dealers	13,469,512	283,261,253
206 Others	1,638,063	34,218,604	710 Funeral homes	881,652	18,336,549
207 Oil and petroleum products dealers	3,021,473	63,593,058	711 Others	122,410,520	2,566,394,696
208 Tire dealers, recappers and repairers	4,651,910	97,545,396	712 Photographers, artists, photofinishers	3,626,653	75,096,827
209 Manufactured home (mobile home) dealers	304,187	6,395,955	713 Printers, publishers, blueprinters, engravers, etc.	3,801,540	80,056,660
Food Group - 4.75%	\$ 123,014,865	\$ 2,565,289,233	714 Laundries, dry cleaners, etc.	1,024,277	21,468,854
301 Bakeries	1,649,374	34,427,337	715 Hospitals, physicians, veterinarians, etc.	6,023,714	126,465,809
302 Candy and confectionery stores	409,219	8,579,442	716 Boat and marine supply dealers	1,120,069	23,369,921
303 Dairies and dairy bars	722,301	15,040,836	717 Pet, hobby and craft shops	5,085,630	106,761,135
304 Grocery stores, meat markets, etc.	36,805,232	772,222,377	718 Chemical, janitorial supplies and paper products dealers	3,125,264	65,679,572
305 Vending machine operators; drink stands	2,016,078	42,098,763	719 Machine shops; locksmiths, etc.	1,434,769	29,878,103
306 Restaurants, cafeterias, grills, snack bars, etc.	76,632,227	1,593,840,683			
307 Others	1,440,014	29,462,949			
308 Taverns, nightclubs, etc.	3,340,419	69,616,846			
Furniture Group - 4.75%	\$ 21,056,231	\$ 441,479,706	Total Retail Sales and Use Group	\$ 698,943,978	\$ 14,660,885,860
401 Furniture stores	9,659,002	202,857,800	Combined General Rate - 7%	\$ 97,765,116	\$ -
402 Household appliance dealers and repair services	3,802,515	79,767,366	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	256,155	5,340,268	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 6,304,160	\$ -
404 Industrial, office and store furniture and fixture dealers	1,092,176	22,928,555			
405 Others	952,747	19,597,854	Grand Total - All Groups	\$ 803,013,254	\$ 14,660,885,860
406 Awning and blinds dealers	204,189	4,290,983			
407 Antique dealers; interior decorators	2,005,915	41,936,857			
408 Upholstery shops; floor covering dealers	3,083,532	64,760,023			
General Merchandise Group - 4.75%	\$ 207,384,357	\$ 4,354,358,999			
501 Department stores	19,579,099	410,038,870			
502 Drugstores; drug and medical supply houses	10,245,815	213,737,948			
503 Dry goods stores; fabric and yarn shops	647,235	13,592,645			
504 Farm implement and supply stores	4,962,409	104,381,017			
505 Discount stores; general stores	39,338,779	827,608,537			
506 Hardware stores	4,734,607	99,404,337			
507 Jewelry stores; watch and clock repair shops	2,545,042	53,316,654			
508 Leather and leather goods stores	317,852	6,672,749			
509 Industrial machinery and supply dealers	5,561,374	116,138,482			
510 Secondhand goods stores; flea markets	1,972,163	40,615,597			
511 Sporting goods stores; toy shops	5,756,132	120,914,317			
512 Variety stores; 5 & 10 specialty stores	6,263,867	131,836,769			
513 Others	94,501,554	1,985,903,067			
514 Paint, wallpaper, and glass stores	2,715,142	57,108,916			
515 Pawn shops; army surplus stores, etc.	911,725	19,098,807			
516 Road building equipment and supply dealers	5,518,198	116,032,714			
517 Gift and novelty shops; coin dealers	1,813,364	37,957,574			

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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.