

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 2022 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,082,254	\$ 295,663,826	Macon	\$ 4,028,634	\$ 84,650,192
Alexander	1,372,275	28,788,107	Madison	971,151	20,373,711
Alleghany	646,314	13,526,029	Martin	1,112,593	23,231,348
Anson	895,936	18,685,467	McDowell	2,299,161	48,120,416
Ashe	1,823,212	38,277,162	Mecklenburg	141,638,952	2,975,093,446
Avery	2,282,625	47,880,796	Mitchell	889,146	18,527,516
Beaufort	2,904,380	61,094,778	Montgomery	1,153,850	24,182,682
Bertie	622,970	13,017,089	Moore	9,191,653	192,658,541
Bladen	1,265,867	26,523,704	Nash	6,583,565	138,360,634
Brunswick	12,444,923	261,362,215	New Hanover	27,474,808	576,445,479
Buncombe	33,269,290	696,729,841	Northampton	648,478	13,644,268
Burke	4,366,770	91,546,010	Onslow	13,176,124	276,375,577
Cabarrus	21,391,834	449,196,307	Orange	10,888,187	228,420,871
Caldwell	3,764,576	79,090,573	Pamlico	576,684	12,138,979
Camden	424,128	8,784,207	Pasquotank	2,989,813	62,863,252
Carteret	7,247,074	152,367,405	Pender	3,629,642	76,104,805
Caswell	548,121	11,442,563	Perquimans	427,433	9,023,004
Catawba	13,599,666	284,383,516	Person	1,981,829	41,634,633
Chatham	5,283,101	109,942,963	Pitt	13,480,718	282,743,477
Cherokee	2,161,313	45,334,564	Polk	1,121,247	23,468,379
Chowan	785,717	16,499,216	Randolph	7,863,445	164,798,812
Clay	652,942	13,720,658	Richmond	2,254,344	47,234,505
Cleveland	6,066,057	127,210,128	Robeson	5,635,475	118,012,642
Columbus	2,304,080	48,255,790	Rockingham	4,702,173	98,530,419
Craven	6,766,487	141,985,833	Rowan	8,902,016	186,631,809
Cumberland	23,829,703	499,285,207	Rutherford	3,869,129	81,030,906
Currituck	2,779,140	57,820,249	Sampson	2,740,496	57,316,661
Dare	7,843,407	164,403,224	Scotland	1,666,932	34,963,326
Davidson	8,749,891	183,019,741	Stanly	4,353,519	91,415,183
Davie	2,249,358	47,170,406	Stokes	1,608,386	33,813,839
Duplin	2,358,325	49,354,494	Surry	5,488,375	114,809,829
Durham	42,552,568	892,194,575	Swain	1,130,081	23,684,133
Edgecombe	2,223,456	46,541,294	Transylvania	2,585,330	54,262,174
Forsyth	31,931,292	670,631,189	Tyrrell	134,066	2,821,620
Franklin	3,312,867	69,258,754	Union	14,524,160	304,654,555
Gaston	15,773,850	330,786,806	Vance	2,418,150	51,037,229
Gates	235,634	4,941,436	Wake	118,483,263	2,486,212,665
Graham	499,593	10,524,533	Warren	575,312	12,113,350
Granville	2,339,473	48,378,481	Washington	417,989	8,720,173
Greene	481,836	10,028,997	Watauga	6,282,710	131,807,560
Guilford	42,663,169	895,881,019	Wayne	6,733,692	141,160,712
Halifax	2,763,447	57,672,403	Wilkes	4,047,395	84,938,810
Harnett	6,526,928	136,690,852	Wilson	6,595,740	138,286,851
Haywood	5,249,811	110,147,176	Yadkin	1,342,941	28,156,559
Henderson	8,878,058	185,695,734	Yancey	918,022	19,173,685
Hertford	1,182,883	24,712,348	Foreign	39,735,465	836,177,271
Hoke	1,563,328	32,680,184	Combined General Rate	105,629,244	—
Hyde	394,372	8,288,445	Motor Vehicle Lease (Short-Term) and Subscription	9,447,254	—
Iredell	15,793,915	331,601,511			
Jackson	4,092,051	85,933,978			
Johnston	12,268,704	257,592,435			
Jones	276,538	5,801,275			
Lee	5,161,258	108,905,987			
Lenoir	3,063,805	63,851,853			
Lincoln	5,841,061	122,644,454	TOTALS	\$ 1,024,200,406	\$ 19,073,574,278

* 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 2022. Data reflect sales (including purchases for use) primarily for October 2022, 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

November 2022 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	\$ 2,817,665	\$ 70,041,266	Lumber & Building Material Group - 4.75%	\$ 113,984,760	\$ 2,395,514,557
001 Manufactured homes - 4.75%	1,358,676	28,603,706	601 Sheet metal shops; steel fabricators	5,841,073	122,459,716
002 Boats - 3%	873,077	29,102,577	602 Building hardware and machine stores	1,298,764	27,293,717
004 Modular homes - 4.75%	585,912	12,334,984	603 Building material dealers	78,793,460	1,658,048,485
			604 Cabinet shops	2,206,374	46,010,596
Apparel Group - 4.75%	\$ 33,918,625	\$ 712,605,604	605 Electrical, plumbing and heating supply dealers	17,619,149	369,066,488
101 Boot and shoe stores	5,290,306	111,327,164	606 Monument and tombstone dealers	86,504	1,803,594
102 Clothing stores	27,185,765	571,004,901	607 Others	5,117,925	107,468,071
103 Furriers (suppressed)			608 Storm window and door dealers	3,021,510	63,363,890
104 Men's clothing & accessory stores	49,833	1,052,830			
105 Women's clothing & accessory stores	33,804	710,898	Unclassified Group - 4.75%	\$ 267,037,941	\$ 5,607,067,422
106 Shoe repair shops	327,504	6,894,813	701 Beauty and barber shops and supply dealers	2,402,220	50,419,453
107 Others	1,031,414	21,614,998	702 Bookstores, school supply stores	3,420,462	71,915,025
Automotive Group - 4.75%	\$ 56,479,045	\$ 1,158,245,821	703 Newsstands	1,530,905	31,958,808
201 Motor vehicle dealers	12,000,084	251,936,134	704 Coal, wood, fuel oil, and bottled gas dealers	3,263,537	68,667,020
202 Service stations	5,090,208	105,455,601	705 Feed stores, millers, hatcheries	955,509	20,099,883
203 Garages	9,167,031	191,103,925	706 Florists and nurseries	2,833,858	59,332,160
204 Motorcycle and bicycle dealers	1,633,578	34,386,048	707 Airplane dealers	438,559	9,135,044
205 Automotive supply stores	16,569,451	323,158,126	708 Hotels, motels, cottage rentals, etc.	33,624,010	706,531,314
206 Others	1,959,273	40,922,965	709 Office machine and supply dealers	17,429,750	366,385,506
207 Oil and petroleum products dealers	3,424,544	72,081,698	710 Funeral homes	888,300	18,438,532
208 Tire dealers, recappers and repairers	6,232,941	130,800,992	711 Others	170,254,557	3,574,390,174
209 Manufactured home (mobile home) dealers	401,935	8,400,331	712 Photographers, artists, photofinishers	4,464,348	92,967,236
Food Group - 4.75%	\$ 152,356,179	\$ 3,193,480,095	713 Printers, publishers, blueprinters, engravers, etc.	4,536,941	95,156,674
301 Bakeries	2,498,788	51,839,268	714 Laundries, dry cleaners, etc.	1,439,300	30,155,741
302 Candy and confectionery stores	620,811	12,839,679	715 Hospitals, physicians, veterinarians, etc.	5,846,995	122,497,018
303 Dairies and dairy bars	1,063,980	22,172,337	716 Boat and marine supply dealers	1,280,322	26,747,387
304 Grocery stores, meat markets, etc.	39,090,717	821,169,260	717 Pet, hobby and craft shops	7,051,086	148,229,065
305 Vending machine operators; drink stands	2,590,258	54,419,546	718 Chemical, janitorial supplies and paper products dealers	3,842,124	81,957,520
306 Restaurants, cafeterias, grills, snack bars, etc.	99,102,580	2,078,438,426	719 Machine shops; locksmiths, etc.	1,535,156	32,083,863
307 Others	2,067,231	41,592,744			
308 Taverns, nightclubs, etc.	5,321,813	111,008,836			
Furniture Group - 4.75%	\$ 25,569,947	\$ 536,920,731	Total Retail Sales and Use Group	\$ 909,123,908	\$ 19,073,574,278
401 Furniture stores	10,793,031	226,990,402	Combined General Rate - 7%	\$ 105,629,244	\$ -
402 Household appliance dealers and repair services	5,057,897	106,307,583	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	347,532	7,303,976	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,447,254	\$ -
404 Industrial, office and store furniture and fixture dealers	1,882,012	39,571,421			
405 Others	1,237,845	25,823,864	Grand Total - All Groups	\$ 1,024,200,406	\$ 19,073,574,278
406 Awning and blinds dealers	214,282	4,485,158			
407 Antique dealers; interior decorators	2,313,388	48,134,434			
408 Upholstery shops; floor covering dealers	3,723,960	78,303,894			
General Merchandise Group - 4.75%	\$ 256,959,746	\$ 5,399,698,782			
501 Department stores	25,209,580	530,567,263			
502 Drugstores; drug and medical supply houses	12,392,889	260,694,666			
503 Dry goods stores; fabric and yarn shops	761,125	16,006,594			
504 Farm implement and supply stores	5,457,258	114,789,577			
505 Discount stores; general stores	43,662,652	918,803,916			
506 Hardware stores	5,468,288	114,896,344			
507 Jewelry stores; watch and clock repair shops	3,030,176	63,435,911			
508 Leather and leather goods stores	414,615	8,651,139			
509 Industrial machinery and supply dealers	10,623,517	222,355,905			
510 Secondhand goods stores; flea markets	2,155,375	45,199,936			
511 Sporting goods stores; toy shops	6,450,008	135,408,815			
512 Variety stores; 5 & 10 specialty stores	6,690,275	140,777,959			
513 Others	120,883,357	2,539,015,057			
514 Paint, wallpaper, and glass stores	3,182,819	66,879,570			
515 Pawn shops; army surplus stores, etc.	867,902	18,164,649			
516 Road building equipment and supply dealers	6,812,502	143,271,354			
517 Gift and novelty shops; coin dealers	2,897,407	60,780,127			

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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.