

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 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,521,581	\$ 304,859,455	Macon	\$ 4,012,200	\$ 83,604,225
Alexander	1,401,199	29,434,594	Madison	1,288,669	26,515,211
Alleghany	636,458	13,358,904	Martin	1,228,722	25,546,445
Anson	983,866	20,681,384	McDowell	2,605,003	54,566,036
Ashe	1,767,223	37,072,948	Mecklenburg	142,314,019	2,987,635,978
Avery	2,447,721	51,264,925	Mitchell	1,005,628	21,150,668
Beaufort	2,939,552	61,665,649	Montgomery	1,247,911	26,178,908
Bertie	587,357	12,352,054	Moore	9,844,413	206,945,895
Bladen	1,261,372	26,541,133	Nash	6,264,979	131,633,633
Brunswick	13,212,836	277,802,771	New Hanover	27,613,415	579,883,825
Buncombe	33,232,865	696,941,113	Northampton	761,650	15,991,574
Burke	4,625,606	97,171,804	Onslow	13,397,176	281,166,290
Cabarrus	21,754,645	457,272,379	Orange	12,079,731	253,543,311
Caldwell	3,777,408	79,359,229	Pamlico	567,369	11,835,974
Camden	466,051	9,788,319	Pasquotank	3,287,026	69,009,433
Carteret	7,000,646	147,417,121	Pender	3,828,806	80,442,850
Caswell	551,256	11,601,088	Perquimans	455,825	9,564,540
Catawba	13,593,610	285,762,073	Person	2,143,401	45,147,624
Chatham	6,015,069	126,368,172	Pitt	14,242,674	298,549,485
Cherokee	2,209,256	46,413,733	Polk	1,192,981	24,891,815
Chowan	746,372	15,703,612	Randolph	8,888,076	186,187,936
Clay	643,940	13,531,142	Richmond	2,184,512	45,922,845
Cleveland	5,885,991	123,591,874	Robeson	5,996,701	126,021,164
Columbus	2,155,743	45,182,823	Rockingham	4,792,759	100,585,877
Craven	6,895,662	144,531,157	Rowan	8,924,270	187,187,021
Cumberland	23,589,940	495,555,815	Rutherford	3,841,913	80,858,457
Currituck	2,746,553	57,664,331	Sampson	2,923,257	61,385,736
Dare	7,800,451	163,555,176	Scotland	1,787,807	37,587,381
Davidson	9,840,319	205,654,455	Stanly	4,548,417	95,467,149
Davie	2,383,275	50,012,763	Stokes	1,598,631	33,564,744
Duplin	2,416,005	50,651,635	Surry	5,592,505	117,351,784
Durham	41,305,247	867,969,488	Swain	1,220,948	25,650,066
Edgecombe	2,665,272	56,035,062	Transylvania	2,607,223	54,721,652
Forsyth	34,537,451	724,295,419	Tyrrell	141,447	2,958,822
Franklin	3,788,782	79,706,662	Union	14,814,754	311,130,780
Gaston	16,313,444	342,831,947	Vance	2,557,676	53,637,946
Gates	237,672	4,977,309	Wake	120,051,202	2,521,759,404
Graham	533,060	11,207,046	Warren	595,711	12,504,419
Granville	2,404,062	50,456,281	Washington	432,733	9,084,769
Greene	527,529	11,096,506	Watauga	6,682,324	140,430,435
Guilford	44,474,277	934,182,206	Wayne	7,147,487	149,178,480
Halifax	2,974,312	62,462,796	Wilkes	3,964,565	83,328,930
Harnett	6,687,467	140,545,795	Wilson	5,908,385	123,954,289
Haywood	5,309,361	111,553,574	Yadkin	1,364,156	28,689,897
Henderson	9,328,534	194,980,351	Yancey	985,718	20,678,033
Hertford	1,121,281	23,562,627	Foreign	42,236,336	889,103,020
Hoke	1,548,040	32,481,351	Combined General Rate	104,091,823	-
Hyde	406,353	8,480,027	Motor Vehicle Lease (Short-Term) and Subscription	11,565,875	-
Iredell	16,265,089	341,739,267			
Jackson	4,224,737	88,668,306			
Johnston	12,545,409	263,674,766			
Jones	300,973	6,299,828			
Lee	5,123,459	108,230,842			
Lenoir	3,005,013	63,067,354			
Lincoln	6,363,656	133,720,267	TOTALS	\$ 1,046,909,112	\$ 19,553,723,459

* 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 2023. Data reflect sales (including purchases for use) primarily for October 2023, 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 2023 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	\$ 2,512,537	\$ 61,141,759	Lumber & Building Material Group - 4.75%	\$ 116,241,643	\$ 2,443,803,277
001 Manufactured homes - 4.75%	1,251,126	26,339,516	601 Sheet metal shops; steel fabricators	5,179,084	108,639,324
002 Boats - 3%	671,478	22,382,610	602 Building hardware and machine stores	1,075,978	22,623,529
004 Modular homes - 4.75%	589,933	12,419,633	603 Building material dealers	80,188,350	1,687,635,397
Apparel Group - 4.75%	\$ 31,988,715	\$ 671,890,477	604 Cabinet shops	1,896,641	39,680,892
101 Boot and shoe stores	4,698,169	98,765,826	605 Electrical, plumbing and heating supply dealers	19,224,666	403,691,012
102 Clothing stores	25,861,766	543,260,495	606 Monument and tombstone dealers	114,595	2,410,600
103 Furriers (suppressed)			607 Others	5,158,100	108,176,622
104 Men's clothing & accessory stores	60,119	1,265,669	608 Storm window and door dealers	3,404,228	70,945,902
105 Women's clothing & accessory stores	53,144	1,117,645	Unclassified Group - 4.75%	\$ 275,589,131	\$ 5,780,686,888
106 Shoe repair shops	321,310	6,762,377	701 Beauty and barber shops and supply dealers	2,519,239	52,308,073
107 Others	994,206	20,718,466	702 Bookstores, school supply stores	3,130,760	63,579,745
Automotive Group - 4.75%	\$ 55,301,966	\$ 1,158,510,046	703 Newsstands	1,819,913	38,128,358
201 Motor vehicle dealers	12,703,404	267,090,754	704 Coal, wood, fuel oil, and bottled gas dealers	3,022,896	63,350,200
202 Service stations	5,335,304	111,798,545	705 Feed stores, millers, hatcheries	545,586	11,385,533
203 Garages	10,076,949	209,854,450	706 Florists and nurseries	3,004,301	62,651,963
204 Motorcycle and bicycle dealers	1,435,811	30,106,274	707 Airplane dealers	435,222	9,139,161
205 Automotive supply stores	13,169,189	276,311,392	708 Hotels, motels, cottage rentals, etc.	34,295,695	720,511,067
206 Others	2,378,502	48,954,387	709 Office machine and supply dealers	15,485,605	325,481,429
207 Oil and petroleum products dealers	3,570,427	75,112,821	710 Funeral homes	936,996	19,472,832
208 Tire dealers, recappers and repairers	6,357,322	133,504,852	711 Others	177,487,978	3,725,183,443
209 Manufactured home (mobile home) dealers	275,059	5,776,569	712 Photographers, artists, photofinishers	5,183,333	108,349,370
Food Group - 4.75%	\$ 159,526,509	\$ 3,342,054,099	713 Printers, publishers, blueprinters, engravers, etc.	5,001,035	104,735,530
301 Bakeries	2,513,183	52,511,731	714 Laundries, dry cleaners, etc.	1,435,360	30,161,065
302 Candy and confectionery stores	658,275	13,700,758	715 Hospitals, physicians, veterinarians, etc.	6,373,228	133,958,284
303 Dairies and dairy bars	995,348	20,849,525	716 Boat and marine supply dealers	1,306,304	27,119,865
304 Grocery stores, meat markets, etc.	41,258,246	865,855,428	717 Pet, hobby and craft shops	7,030,452	147,468,939
305 Vending machine operators; drink stands	2,921,019	61,283,412	718 Chemical, janitorial supplies and paper products dealers	4,484,247	94,059,804
306 Restaurants, cafeterias, grills, snack bars, etc.	103,722,024	2,173,482,930	719 Machine shops; locksmiths, etc.	2,090,981	43,642,225
307 Others	1,840,199	37,996,370			
308 Taverns, nightclubs, etc.	5,618,214	116,373,945			
Furniture Group - 4.75%	\$ 23,680,212	\$ 496,160,201	Total Retail Sales and Use Group	\$ 931,251,414	\$ 19,553,723,459
401 Furniture stores	9,336,832	195,840,693	Combined General Rate - 7%	\$ 104,091,823	\$ -
402 Household appliance dealers and repair services	4,626,587	97,240,932	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	321,643	6,719,290	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 11,565,875	\$ -
404 Industrial, office and store furniture and fixture dealers	1,830,132	38,454,414			
405 Others	1,330,522	27,808,578	Grand Total - All Groups	\$ 1,046,909,112	\$ 19,553,723,459
406 Awning and blinds dealers	263,089	5,547,777			
407 Antique dealers; interior decorators	2,153,024	44,997,374			
408 Upholstery shops; floor covering dealers	3,818,384	79,551,143			
General Merchandise Group - 4.75%	\$ 266,410,702	\$ 5,599,476,713			
501 Department stores	25,098,025	528,290,056			
502 Drugstores; drug and medical supply houses	11,429,102	240,154,333			
503 Dry goods stores; fabric and yarn shops	688,889	14,442,593			
504 Farm implement and supply stores	6,132,857	128,933,189			
505 Discount stores; general stores	43,696,741	919,494,942			
506 Hardware stores	5,905,286	123,230,924			
507 Jewelry stores; watch and clock repair shops	3,180,510	66,697,244			
508 Leather and leather goods stores	368,994	7,764,286			
509 Industrial machinery and supply dealers	10,921,770	229,593,764			
510 Secondhand goods stores; flea markets	2,006,144	42,084,825			
511 Sporting goods stores; toy shops	6,477,303	135,687,875			
512 Variety stores; 5 & 10 specialty stores	6,772,147	142,499,772			
513 Others	130,708,773	2,746,908,322			
514 Paint, wallpaper, and glass stores	3,356,366	70,618,190			
515 Pawn shops; army surplus stores, etc.	966,338	20,328,385			
516 Road building equipment and supply dealers	5,936,596	124,910,356			
517 Gift and novelty shops; coin dealers	2,764,861	57,837,658			

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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.