

**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**

<b>December 2017 Report</b>					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,917,283	\$ 207,997,995	Macon	\$ 1,928,235	\$ 40,453,056
Alexander	803,844	16,876,809	Madison	402,148	8,377,940
Alleghany	299,188	6,287,212	Martin	806,621	16,971,845
Anson	563,586	11,780,494	McDowell	1,421,214	29,796,863
Ashe	1,040,993	21,839,739	Mecklenburg	87,767,151	1,843,281,729
Avery	847,256	17,709,551	Mitchell	573,380	12,045,986
Beaufort	1,822,640	38,320,052	Montgomery	816,678	16,804,863
Bertie	357,047	7,498,277	Moore	4,945,643	103,751,853
Bladen	922,037	19,416,817	Nash	4,332,271	90,898,919
Brunswick	5,945,477	125,008,467	New Hanover	17,172,725	360,470,884
Buncombe	22,848,862	477,600,479	Northampton	344,802	7,176,892
Burke	2,798,056	58,750,760	Onslow	7,917,525	166,147,995
Cabarrus	13,406,969	281,447,700	Orange	6,665,851	139,630,196
Caldwell	2,243,853	47,064,453	Pamlico	351,571	7,346,418
Camden	220,925	4,612,171	Pasquotank	1,824,523	38,300,874
Carteret	3,853,306	81,024,235	Pender	1,669,317	35,001,049
Caswell	252,882	5,294,833	Perquimans	217,435	4,529,034
Catawba	9,515,636	199,999,688	Person	1,237,929	25,961,086
Chatham	2,446,810	51,392,090	Pitt	9,552,637	200,630,966
Cherokee	1,221,701	25,671,859	Polk	549,448	11,534,954
Chowan	489,405	10,263,390	Randolph	4,518,239	94,465,098
Clay	276,989	5,806,761	Richmond	1,445,914	30,292,564
Cleveland	3,621,014	76,012,859	Robeson	4,217,517	88,321,724
Columbus	1,623,633	34,072,403	Rockingham	2,691,653	56,519,479
Craven	4,127,990	86,747,422	Rowan	4,880,978	102,191,764
Cumberland	16,562,806	347,587,954	Rutherford	2,247,636	46,772,879
Currituck	998,326	20,870,536	Sampson	1,816,791	37,932,627
Dare	3,759,730	78,846,582	Scotland	1,180,226	24,768,244
Davidson	4,897,629	101,405,825	Stanly	2,250,436	46,618,408
Davie	1,277,813	26,592,670	Stokes	1,054,995	22,170,303
Duplin	1,474,342	30,905,673	Surry	3,611,607	75,875,231
Durham	28,554,175	599,484,646	Swain	538,897	11,297,875
Edgecombe	1,683,116	34,864,606	Transylvania	1,242,207	26,009,065
Forsyth	21,255,079	444,685,861	Tyrrell	94,349	1,979,705
Franklin	1,635,845	34,287,867	Union	8,224,042	171,934,817
Gaston	8,702,586	182,517,575	Vance	1,836,761	38,644,873
Gates	152,647	3,207,444	Wake	73,269,785	1,537,631,860
Graham	228,043	4,806,451	Warren	271,191	5,700,420
Granville	1,380,563	28,998,594	Washington	313,836	6,585,841
Greene	286,015	5,987,081	Watauga	3,373,304	70,826,557
Guilford	28,762,417	603,842,505	Wayne	4,574,130	96,013,085
Halifax	2,021,508	42,401,085	Wilkes	2,612,247	54,691,501
Harnett	3,540,607	74,310,061	Wilson	3,860,006	81,003,902
Haywood	2,904,312	60,819,674	Yadkin	834,223	17,523,501
Henderson	4,830,357	100,959,504	Yancey	452,232	9,495,018
Hertford	882,404	18,517,310	Foreign	30,246,601	637,032,375
Hoke	756,579	15,883,727	Combined General Rate	110,550,912	—
Hyde	153,960	3,203,732	Motor Vehicle Leasing (Short-Term)	5,692,665	—
Iredell	9,054,370	189,258,825			
Jackson	1,903,416	39,893,826			
Johnston	7,256,902	152,365,306			
Jones	196,589	4,123,079			
Lee	3,031,848	63,689,063			
Lenoir	2,093,467	43,939,549			
Lincoln	3,094,682	64,782,083	<b>TOTALS</b>	<b>\$ 683,199,997</b>	<b>\$ 11,892,947,328</b>

\* 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 December 2017. Data reflect sales primarily in November 2017, 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**

December 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 1,172,310</b>	<b>\$ 28,940,756</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 62,579,193</b>	<b>\$ 1,315,356,108</b>
001 Manufactured homes - 4.75%	510,485	10,752,866	601 Sheet metal shops; steel fabricators	2,292,937	48,206,283
002 Boats - 3%	350,844	11,690,457	602 Building hardware and machine stores	488,889	10,291,969
004 Modular homes - 4.75%	310,981	6,497,433	603 Building material dealers	43,901,135	923,397,059
			604 Cabinet shops	1,119,487	23,447,706
<b>Apparel Group - 4.75%</b>	<b>\$ 24,832,194</b>	<b>\$ 521,652,108</b>	605 Electrical, plumbing and heating supply dealers	10,634,260	223,035,799
101 Boot and shoe stores	3,521,451	74,111,000	606 Monument and tombstone dealers	73,259	1,527,876
102 Clothing stores	20,143,456	423,135,871	607 Others	2,692,011	56,481,844
103 Furriers (suppressed)			608 Storm window and door dealers	1,377,215	28,967,571
104 Men's clothing & accessory stores	22,111	464,701			
105 Women's clothing & accessory stores	20,977	429,060	<b>Unclassified Group - 4.75%</b>	<b>\$ 159,788,522</b>	<b>\$ 3,353,160,679</b>
106 Shoe repair shops	366,304	7,700,233	701 Beauty and barber shops and supply dealers	1,980,210	41,463,977
107 Others	757,896	15,811,244	702 Bookstores, school supply stores	3,330,901	70,001,873
<b>Automotive Group - 4.75%</b>	<b>\$ 33,321,517</b>	<b>\$ 697,493,772</b>	703 Newsstands	653,194	13,714,178
201 Motor vehicle dealers	7,438,891	156,312,709	704 Coal, wood, fuel oil, and bottled gas dealers	3,113,208	65,525,257
202 Service stations	2,933,917	61,309,427	705 Feed stores, millers, hatcheries	582,285	12,210,002
203 Garages	5,266,821	109,469,426	706 Florists and nurseries	1,676,509	34,833,962
204 Motorcycle and bicycle dealers	1,099,099	22,794,027	707 Airplane dealers	631,653	13,290,394
205 Automotive supply stores	8,690,026	182,115,575	708 Hotels, motels, cottage rentals, etc.	15,666,821	328,936,546
206 Others	1,229,971	25,639,172	709 Office machine and supply dealers	11,201,370	235,595,915
207 Oil and petroleum products dealers	2,534,785	53,354,107	710 Funeral homes	775,527	16,219,919
208 Tire dealers, recappers and repairers	3,859,843	80,938,114	711 Others	97,396,729	2,043,713,890
209 Manufactured home (mobile home) dealers	268,162	5,561,214	712 Photographers, artists, photofinishers	3,166,631	66,148,940
<b>Food Group - 4.75%</b>	<b>\$ 105,719,533</b>	<b>\$ 2,209,941,856</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,320,864	69,518,191
301 Bakeries	1,576,709	32,843,269	714 Laundries, dry cleaners, etc.	1,211,972	25,308,859
302 Candy and confectionery stores	430,059	9,038,971	715 Hospitals, physicians, veterinarians, etc.	6,123,313	128,781,815
303 Dairies and dairy bars	379,499	7,942,901	716 Boat and marine supply dealers	716,711	14,946,055
304 Grocery stores, meat markets, etc.	29,047,421	609,872,653	717 Pet, hobby and craft shops	4,845,311	101,736,846
305 Vending machine operators; drink stands	1,822,508	38,173,509	718 Chemical, janitorial supplies and paper products dealers	2,571,704	54,059,232
306 Restaurants, cafeterias, grills, snack bars, etc.	68,496,675	1,429,635,827	719 Machine shops; locksmiths, etc.	823,608	17,154,830
307 Others	912,799	18,796,329			
308 Taverns, nightclubs, etc.	3,053,862	63,638,396			
<b>Furniture Group - 4.75%</b>	<b>\$ 19,374,261</b>	<b>\$ 406,608,226</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 566,956,420</b>	<b>\$ 11,892,947,328</b>
401 Furniture stores	8,426,707	176,906,640	<b>Combined General Rate - 7%</b>	<b>\$ 110,550,912</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,056,558	85,299,741	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	284,189	5,929,151	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 5,692,665</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,200,992	25,230,285			
405 Others	647,279	13,552,603	<b>Grand Total - All Groups</b>	<b>\$ 683,199,997</b>	<b>\$ 11,892,947,328</b>
406 Awning and blinds dealers	173,174	3,612,792			
407 Antique dealers; interior decorators	1,975,075	41,359,493			
408 Upholstery shops; floor covering dealers	2,610,287	54,717,521			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 160,168,890</b>	<b>\$ 3,359,793,824</b>			
501 Department stores	24,141,282	508,180,563			
502 Drugstores; drug and medical supply houses	7,764,183	163,331,762			
503 Dry goods stores; fabric and yarn shops	590,290	12,396,089			
504 Farm implement and supply stores	3,225,515	67,726,909			
505 Discount stores; general stores	41,195,179	866,974,156			
506 Hardware stores	2,901,273	60,798,326			
507 Jewelry stores; watch and clock repair shops	2,368,389	49,549,510			
508 Leather and leather goods stores	292,441	6,156,025			
509 Industrial machinery and supply dealers	8,919,346	187,380,707			
510 Secondhand goods stores; flea markets	2,297,383	48,044,021			
511 Sporting goods stores; toy shops	4,801,596	100,634,326			
512 Variety stores; 5 & 10 specialty stores	5,514,668	116,005,187			
513 Others	47,350,637	987,762,384			
514 Paint, wallpaper, and glass stores	2,009,290	42,159,220			
515 Pawn shops; army surplus stores, etc.	616,969	12,846,020			
516 Road building equipment and supply dealers	4,216,296	88,675,935			
517 Gift and novelty shops; coin dealers	1,964,156	41,172,684			

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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.