

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

December 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,752,343	\$ 247,037,197	Macon	\$ 2,720,796	\$ 57,043,838
Alexander	1,120,844	23,520,712	Madison	711,827	14,813,604
Alleghany	447,125	9,377,650	Martin	967,229	20,336,289
Anson	686,064	14,432,121	McDowell	1,786,210	37,508,524
Ashe	1,438,561	30,175,385	Mecklenburg	98,587,720	2,071,377,176
Avery	1,502,936	31,474,365	Mitchell	657,567	13,799,399
Beaufort	2,238,212	46,607,391	Montgomery	1,025,040	21,555,115
Bertie	452,842	9,470,813	Moore	6,891,188	144,954,448
Bladen	1,048,767	22,125,717	Nash	4,868,756	102,052,180
Brunswick	8,384,620	176,065,398	New Hanover	20,502,650	430,924,862
Buncombe	24,311,697	508,940,693	Northampton	512,832	10,760,959
Burke	3,629,389	76,213,773	Onslow	10,794,559	227,179,987
Cabarrus	16,555,886	348,255,258	Orange	8,162,819	171,488,530
Caldwell	2,949,983	62,021,825	Pamlico	447,214	9,382,226
Camden	306,884	6,454,029	Pasquotank	2,458,774	51,599,507
Carteret	5,167,853	109,082,374	Pender	2,444,906	51,297,273
Caswell	393,898	8,272,444	Perquimans	362,324	7,597,110
Catawba	10,749,648	226,451,458	Person	1,602,159	33,695,353
Chatham	3,643,438	76,735,913	Pitt	11,018,845	231,317,558
Cherokee	1,673,029	35,179,391	Polk	784,171	16,483,142
Chowan	617,143	13,019,365	Randolph	5,747,364	121,211,755
Clay	468,474	9,873,137	Richmond	1,850,866	38,812,988
Cleveland	4,568,909	95,275,841	Robeson	5,010,706	105,391,027
Columbus	1,886,898	39,663,652	Rockingham	3,500,142	73,720,017
Craven	5,270,588	110,670,952	Rowan	6,310,590	132,631,786
Cumberland	19,598,998	412,208,252	Rutherford	3,054,518	64,040,818
Currituck	1,801,192	37,497,502	Sampson	2,256,085	47,045,437
Dare	5,029,105	104,637,792	Scotland	1,486,863	31,184,426
Davidson	6,796,891	143,112,335	Stanly	3,269,552	68,940,620
Davie	1,841,377	38,627,255	Stokes	1,287,343	27,092,262
Duplin	1,913,565	40,262,775	Surry	4,251,557	89,420,805
Durham	32,189,367	676,919,118	Swain	828,859	17,231,931
Edgecombe	2,126,128	44,663,711	Transylvania	1,800,729	37,725,009
Forsyth	25,553,419	536,729,317	Tyrrell	110,875	2,300,433
Franklin	2,527,335	53,074,075	Union	10,822,934	226,635,333
Gaston	11,819,793	248,408,237	Vance	2,546,217	53,764,318
Gates	216,163	4,542,914	Wake	86,915,324	1,826,288,956
Graham	342,088	7,172,110	Warren	451,939	9,301,085
Granville	1,778,896	37,477,286	Washington	393,337	8,215,065
Greene	416,784	8,693,311	Watauga	4,436,690	93,075,969
Guilford	34,140,153	717,213,805	Wayne	5,660,794	118,713,885
Halifax	2,283,586	47,767,595	Wilkes	3,068,405	64,321,585
Harnett	4,939,573	103,902,064	Wilson	4,311,536	90,513,387
Haywood	3,826,523	80,342,709	Yadkin	1,101,100	23,108,523
Henderson	6,261,458	131,165,925	Yancey	769,019	16,110,082
Hertford	1,031,836	21,550,827	Foreign	38,016,312	800,247,095
Hoke	1,233,852	26,054,687	Combined General Rate	97,344,439	—
Hyde	219,724	4,571,186	Motor Vehicle Lease (Short-Term) and Subscription	(672,072)	—
Iredell	12,297,848	258,248,425			
Jackson	2,855,337	59,811,676			
Johnston	9,560,340	201,397,667			
Jones	228,639	4,806,672			
Lee	3,870,209	82,135,951			
Lenoir	2,696,655	56,517,183			
Lincoln	4,616,520	96,810,668	TOTALS	\$ 788,518,999	\$ 14,534,931,562

* 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 December 2020. Data reflect sales (including purchases for use) primarily for November 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

December 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	\$ 1,811,824	\$ 46,609,113	Lumber & Building Material Group - 4.75%	\$ 79,508,864	\$ 1,672,729,399
001 Manufactured homes - 4.75%	822,328	17,312,158	601 Sheet metal shops; steel fabricators	2,527,527	53,181,453
002 Boats - 3%	689,674	22,989,133	602 Building hardware and machine stores	738,494	15,544,635
004 Modular homes - 4.75%	299,822	6,307,822	603 Building material dealers	57,421,909	1,207,840,583
			604 Cabinet shops	1,278,995	26,668,125
Apparel Group - 4.75%	\$ 28,375,638	\$ 594,276,687	605 Electrical, plumbing and heating supply dealers	12,312,740	259,681,696
101 Boot and shoe stores	4,378,999	91,969,211	606 Monument and tombstone dealers	93,299	1,953,437
102 Clothing stores	22,895,981	479,521,490	607 Others	3,237,649	67,979,305
103 Furriers (suppressed)			608 Storm window and door dealers	1,898,252	39,880,164
104 Men's clothing & accessory stores	14,872	259,863			
105 Women's clothing & accessory stores	10,816	225,084	Unclassified Group - 4.75%	\$ 183,206,500	\$ 3,842,999,933
106 Shoe repair shops	334,359	7,032,335	701 Beauty and barber shops and supply dealers	2,075,311	43,396,072
107 Others	740,611	15,268,705	702 Bookstores, school supply stores	2,829,915	59,508,674
Automotive Group - 4.75%	\$ 39,350,282	\$ 819,683,589	703 Newsstands	989,806	20,728,498
201 Motor vehicle dealers	8,165,987	171,411,403	704 Coal, wood, fuel oil, and bottled gas dealers	2,082,448	42,145,049
202 Service stations	4,041,945	84,292,191	705 Feed stores, millers, hatcheries	683,425	14,064,926
203 Garages	6,229,236	128,583,468	706 Florists and nurseries	2,084,278	42,993,145
204 Motorcycle and bicycle dealers	1,664,145	34,240,184	707 Airplane dealers	303,604	6,339,761
205 Automotive supply stores	10,420,283	216,340,302	708 Hotels, motels, cottage rentals, etc.	13,014,178	272,231,054
206 Others	1,630,750	33,898,301	709 Office machine and supply dealers	12,586,261	264,730,351
207 Oil and petroleum products dealers	2,722,529	57,282,089	710 Funeral homes	981,772	20,083,940
208 Tire dealers, recappers and repairers	4,211,847	88,095,996	711 Others	117,868,284	2,476,395,664
209 Manufactured home (mobile home) dealers	263,559	5,539,656	712 Photographers, artists, photofinishers	5,447,109	113,778,335
Food Group - 4.75%	\$ 112,945,865	\$ 2,376,537,030	713 Printers, publishers, blueprinters, engravers, etc.	3,594,837	75,003,971
301 Bakeries	1,690,369	35,349,589	714 Laundries, dry cleaners, etc.	1,078,622	22,636,617
302 Candy and confectionery stores	307,692	6,417,107	715 Hospitals, physicians, veterinarians, etc.	6,239,177	131,030,131
303 Dairies and dairy bars	593,845	12,387,911	716 Boat and marine supply dealers	1,013,885	21,110,136
304 Grocery stores, meat markets, etc.	35,537,217	746,272,814	717 Pet, hobby and craft shops	6,275,479	131,813,258
305 Vending machine operators; drink stands	1,857,857	39,028,706	718 Chemical, janitorial supplies and paper products dealers	2,893,028	60,757,393
306 Restaurants, cafeterias, grills, snack bars, etc.	68,538,897	1,445,012,446	719 Machine shops; locksmiths, etc.	1,165,081	24,252,958
307 Others	1,286,726	26,927,158			
308 Taverns, nightclubs, etc.	3,133,263	65,141,299			
Furniture Group - 4.75%	\$ 20,930,202	\$ 439,435,054	Total Retail Sales and Use Group	\$ 691,846,632	\$ 14,534,931,562
401 Furniture stores	9,472,228	199,001,999	Combined General Rate - 7%	\$ 97,344,439	\$ -
402 Household appliance dealers and repair services	3,963,953	83,249,466	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	288,828	6,073,179	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ (672,072)	\$ -
404 Industrial, office and store furniture and fixture dealers	1,118,625	23,455,355			
405 Others	816,865	17,158,240	Grand Total - All Groups	\$ 788,518,999	\$ 14,534,931,562
406 Awning and blinds dealers	208,448	4,379,289			
407 Antique dealers; interior decorators	2,172,057	45,488,019			
408 Upholstery shops; floor covering dealers	2,889,197	60,629,507			
General Merchandise Group - 4.75%	\$ 225,717,456	\$ 4,742,660,757			
501 Department stores	27,400,229	576,801,307			
502 Drugstores; drug and medical supply houses	9,919,004	207,984,666			
503 Dry goods stores; fabric and yarn shops	604,216	12,698,385			
504 Farm implement and supply stores	4,258,446	89,532,238			
505 Discount stores; general stores	41,977,605	883,289,153			
506 Hardware stores	4,535,333	95,167,353			
507 Jewelry stores; watch and clock repair shops	2,984,389	62,399,550			
508 Leather and leather goods stores	433,594	9,018,883			
509 Industrial machinery and supply dealers	10,370,677	217,345,587			
510 Secondhand goods stores; flea markets	2,535,913	53,193,669			
511 Sporting goods stores; toy shops	6,970,320	146,306,408			
512 Variety stores; 5 & 10 specialty stores	5,772,236	121,476,542			
513 Others	97,976,552	2,058,217,878			
514 Paint, wallpaper, and glass stores	2,363,990	49,717,026			
515 Pawn shops; army surplus stores, etc.	1,005,997	20,914,251			
516 Road building equipment and supply dealers	4,852,262	102,045,949			
517 Gift and novelty shops; coin dealers	1,756,692	36,551,910			

* 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 December 2020. Data reflect sales (including purchases for use) primarily for November 2020, but may include sales for prior periods.

— 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.