

**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**

<b>December 2021 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,936,843	\$ 292,392,401	Macon	\$ 3,414,318	\$ 70,732,880
Alexander	1,319,832	27,657,729	Madison	930,215	19,502,315
Alleghany	530,771	10,979,092	Martin	1,048,473	22,057,644
Anson	849,921	17,826,172	McDowell	2,219,961	46,465,973
Ashe	1,674,799	35,086,487	Mecklenburg	122,691,788	2,577,191,558
Avery	1,866,018	39,183,394	Mitchell	805,510	16,896,667
Beaufort	2,776,703	58,304,261	Montgomery	1,173,578	24,419,108
Bertie	510,691	10,721,610	Moore	8,869,067	186,179,065
Bladen	1,091,575	22,889,264	Nash	5,816,651	122,079,362
Brunswick	10,518,466	221,150,472	New Hanover	25,288,073	531,222,858
Buncombe	30,618,432	642,144,591	Northampton	558,147	11,729,658
Burke	4,417,101	93,020,772	Onslow	12,528,335	263,528,399
Cabarrus	20,228,692	425,398,250	Orange	10,103,775	211,832,629
Caldwell	3,550,014	75,204,787	Pamlico	531,644	11,131,298
Camden	372,117	7,840,001	Pasquotank	2,886,061	60,507,966
Carteret	6,166,931	129,750,029	Pender	3,062,593	63,919,179
Caswell	451,926	9,494,136	Perquimans	448,434	9,386,485
Catawba	13,379,583	281,160,724	Person	1,908,719	40,162,375
Chatham	4,842,358	101,755,821	Pitt	13,361,688	279,219,668
Cherokee	1,966,797	41,201,453	Polk	915,544	19,200,410
Chowan	754,704	15,831,729	Randolph	7,288,158	152,190,172
Clay	576,095	12,122,691	Richmond	2,122,361	44,518,960
Cleveland	5,213,937	109,334,169	Robeson	5,484,081	115,235,268
Columbus	2,162,606	45,425,002	Rockingham	4,653,115	97,703,429
Craven	6,250,718	130,829,781	Rowan	7,601,877	159,619,601
Cumberland	22,609,813	474,668,392	Rutherford	3,492,007	73,335,861
Currituck	2,052,926	43,001,434	Sampson	2,733,091	57,188,047
Dare	5,741,952	120,525,578	Scotland	1,720,191	36,147,949
Davidson	7,989,581	167,668,778	Stanly	3,924,432	82,431,085
Davie	2,052,785	42,954,523	Stokes	1,554,438	32,554,023
Duplin	2,275,119	47,751,440	Surry	5,115,317	107,188,073
Durham	40,785,703	856,033,253	Swain	1,002,136	21,082,344
Edgecombe	2,493,419	52,391,343	Transylvania	2,121,417	44,559,134
Forsyth	31,496,898	661,091,407	Tyrrell	166,230	3,364,444
Franklin	3,056,210	63,904,457	Union	13,612,260	285,889,353
Gaston	14,668,270	308,155,278	Vance	2,519,229	53,278,106
Gates	237,024	4,997,166	Wake	106,472,592	2,237,247,715
Graham	444,955	9,269,671	Warren	541,135	11,402,749
Granville	2,092,661	43,978,817	Washington	395,824	8,286,149
Greene	458,308	9,593,521	Watauga	5,424,046	113,923,604
Guilford	40,635,142	852,827,156	Wayne	6,667,037	139,211,708
Halifax	2,715,157	56,866,986	Wilkes	4,599,241	96,815,504
Harnett	5,899,036	123,862,109	Wilson	5,316,014	111,089,142
Haywood	4,772,822	99,979,259	Yadkin	1,300,967	27,348,117
Henderson	7,876,192	165,233,376	Yancey	907,774	19,058,022
Hertford	1,098,199	22,897,487	Foreign	39,584,603	833,664,272
Hoke	1,494,588	31,411,120	Combined General Rate	100,420,381	—
Hyde	253,904	5,269,817	Motor Vehicle Lease (Short-Term)		
Iredell	14,656,181	306,678,251	and Subscription	8,703,684	—
Jackson	3,625,981	76,041,700			
Johnston	11,801,972	248,454,635			
Jones	282,661	5,907,513			
Lee	4,683,580	99,579,803			
Lenoir	2,876,577	60,373,708			
Lincoln	5,657,979	119,013,684	<b>TOTALS</b>	<b>\$ 946,819,438</b>	<b>\$ 17,588,784,810</b>

\* 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 2021. Data reflect sales (including purchases for use) primarily for November 2021, 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**

<b>December 2021 Report</b>					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 2,250,519</b>	<b>\$ 57,501,080</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 96,853,982</b>	<b>\$ 2,036,398,969</b>
001 Manufactured homes - 4.75%	1,028,847	21,659,915	601 Sheet metal shops; steel fabricators	4,171,896	87,664,747
002 Boats - 3%	824,288	27,476,269	602 Building hardware and machine stores	990,850	20,758,064
004 Modular homes - 4.75%	397,383	8,364,897	603 Building material dealers	69,422,933	1,460,189,277
			604 Cabinet shops	1,436,960	30,032,891
<b>Apparel Group - 4.75%</b>	<b>\$ 38,476,722</b>	<b>\$ 806,262,955</b>	605 Electrical, plumbing and heating supply dealers	13,929,485	292,852,053
101 Boot and shoe stores	5,954,919	125,266,163	606 Monument and tombstone dealers	112,881	2,367,142
102 Clothing stores	30,826,329	644,899,743	607 Others	4,545,701	95,422,860
103 Furriers (suppressed)			608 Storm window and door dealers	2,243,275	47,111,935
104 Men's clothing & accessory stores	47,343	996,692			
105 Women's clothing & accessory stores	20,997	430,709	<b>Unclassified Group - 4.75%</b>	<b>\$ 233,279,605</b>	<b>\$ 4,894,009,893</b>
106 Shoe repair shops	459,988	10,208,008	701 Beauty and barber shops and supply dealers	2,571,753	53,952,272
107 Others	1,167,145	24,461,641	702 Bookstores, school supply stores	3,949,171	82,929,438
<b>Automotive Group - 4.75%</b>	<b>\$ 44,571,556</b>	<b>\$ 932,535,320</b>	703 Newsstands	1,364,146	28,328,676
201 Motor vehicle dealers	10,097,676	211,861,082	704 Coal, wood, fuel oil, and bottled gas dealers	3,131,183	65,889,273
202 Service stations	3,722,243	78,080,599	705 Feed stores, millers, hatcheries	708,107	14,899,051
203 Garages	7,832,753	162,124,912	706 Florists and nurseries	2,316,296	48,334,426
204 Motorcycle and bicycle dealers	1,465,124	30,697,100	707 Airplane dealers	498,871	10,465,989
205 Automotive supply stores	10,840,721	226,940,908	708 Hotels, motels, cottage rentals, etc.	21,493,024	450,474,026
206 Others	1,812,336	37,871,276	709 Office machine and supply dealers	14,941,495	313,964,597
207 Oil and petroleum products dealers	3,251,801	68,382,438	710 Funeral homes	949,063	19,772,563
208 Tire dealers, recappers and repairers	5,180,018	108,841,580	711 Others	150,443,066	3,156,927,332
209 Manufactured home (mobile home) dealers	368,884	7,735,425	712 Photographers, artists, photofinishers	6,390,967	133,966,633
<b>Food Group - 4.75%</b>	<b>\$ 135,055,682</b>	<b>\$ 2,826,965,824</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,972,394	83,268,480
301 Bakeries	2,298,936	47,310,291	714 Laundries, dry cleaners, etc.	1,220,338	25,563,304
302 Candy and confectionery stores	447,486	9,146,401	715 Hospitals, physicians, veterinarians, etc.	5,856,407	122,833,637
303 Dairies and dairy bars	746,647	15,605,288	716 Boat and marine supply dealers	1,168,890	24,364,295
304 Grocery stores, meat markets, etc.	38,284,364	804,499,850	717 Pet, hobby and craft shops	7,208,996	151,482,810
305 Vending machine operators; drink stands	2,860,838	57,741,938	718 Chemical, janitorial supplies and paper products dealers	3,671,926	77,182,070
306 Restaurants, cafeterias, grills, snack bars, etc.	84,212,984	1,763,121,051	719 Machine shops; locksmiths, etc.	1,423,511	29,411,022
307 Others	1,653,685	34,558,835			
308 Taverns, nightclubs, etc.	4,550,743	94,982,169			
<b>Furniture Group - 4.75%</b>	<b>\$ 25,385,555</b>	<b>\$ 531,576,442</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 837,695,373</b>	<b>\$ 17,588,784,810</b>
401 Furniture stores	11,607,879	244,179,501	<b>Combined General Rate - 7%</b>	<b>\$ 100,420,381</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,208,558	87,848,902	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	377,701	7,845,962	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 8,703,684</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,431,920	30,095,027			
405 Others	1,338,554	27,708,609	<b>Grand Total - All Groups</b>	<b>\$ 946,819,438</b>	<b>\$ 17,588,784,810</b>
406 Awning and blinds dealers	209,586	3,965,242			
407 Antique dealers; interior decorators	2,771,486	57,614,746			
408 Upholstery shops; floor covering dealers	3,439,871	72,318,453			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 261,821,752</b>	<b>\$ 5,503,534,328</b>			
501 Department stores	32,820,550	689,908,314			
502 Drugstores; drug and medical supply houses	10,455,275	219,942,491			
503 Dry goods stores; fabric and yarn shops	694,471	14,538,727			
504 Farm implement and supply stores	5,081,448	106,871,608			
505 Discount stores; general stores	44,262,959	931,169,501			
506 Hardware stores	5,137,470	107,942,640			
507 Jewelry stores; watch and clock repair shops	3,944,475	82,791,340			
508 Leather and leather goods stores	471,654	9,927,569			
509 Industrial machinery and supply dealers	8,994,350	189,090,838			
510 Secondhand goods stores; flea markets	2,650,477	55,536,837			
511 Sporting goods stores; toy shops	8,131,868	170,827,954			
512 Variety stores; 5 & 10 specialty stores	7,285,753	153,326,485			
513 Others	119,313,480	2,507,524,182			
514 Paint, wallpaper, and glass stores	2,646,269	55,704,703			
515 Pawn shops; army surplus stores, etc.	923,870	19,268,334			
516 Road building equipment and supply dealers	6,095,567	128,299,272			
517 Gift and novelty shops; coin dealers	2,911,815	60,863,534			

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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.