

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 2022 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,076,346	\$ 295,747,875	Macon	\$ 3,490,847	\$ 73,301,458
Alexander	1,416,597	29,813,791	Madison	918,896	19,274,698
Alleghany	592,120	12,435,536	Martin	1,101,891	23,160,334
Anson	893,603	18,682,954	McDowell	2,171,953	45,548,158
Ashe	1,826,285	38,368,431	Mecklenburg	133,594,660	2,803,127,411
Avery	1,853,699	38,872,025	Mitchell	809,808	17,008,121
Beaufort	2,812,151	58,882,598	Montgomery	1,217,003	25,519,887
Bertie	575,800	12,083,971	Moore	9,015,663	189,145,943
Bladen	1,233,682	25,679,179	Nash	7,111,815	149,559,920
Brunswick	11,670,667	245,433,712	New Hanover	26,680,348	560,745,115
Buncombe	30,703,956	643,987,234	Northampton	632,184	13,291,337
Burke	4,426,214	93,049,502	Onslow	12,806,675	269,007,594
Cabarrus	21,764,798	457,234,655	Orange	11,264,470	236,524,274
Caldwell	3,801,252	79,925,663	Pamlico	570,338	11,995,299
Camden	429,514	9,045,304	Pasquotank	2,917,150	61,347,510
Carteret	6,370,694	134,157,658	Pender	3,344,568	70,222,776
Caswell	553,703	11,617,177	Perquimans	434,674	9,128,941
Catawba	13,998,872	295,095,908	Person	1,969,715	41,342,734
Chatham	5,168,021	108,501,482	Pitt	14,356,119	301,800,085
Cherokee	2,069,109	43,406,276	Polk	999,138	20,962,134
Chowan	796,773	16,737,574	Randolph	7,546,961	158,401,477
Clay	624,733	13,121,472	Richmond	2,223,792	46,594,022
Cleveland	5,620,730	117,793,830	Robeson	6,070,489	127,639,193
Columbus	2,229,189	46,788,618	Rockingham	5,485,834	115,193,356
Craven	6,744,882	141,841,198	Rowan	8,867,538	186,319,855
Cumberland	25,437,531	534,059,110	Rutherford	3,712,900	77,933,731
Currituck	2,076,317	43,540,643	Sampson	2,904,083	60,765,967
Dare	6,006,535	126,162,607	Scotland	1,662,847	34,969,065
Davidson	8,769,798	184,279,358	Stanly	4,237,969	89,222,226
Davie	2,243,241	47,063,184	Stokes	1,653,580	34,643,840
Duplin	2,416,647	50,806,296	Surry	5,558,883	116,882,195
Durham	42,639,345	895,621,158	Swain	1,073,568	22,398,067
Edgecombe	2,260,014	47,490,995	Transylvania	2,243,194	47,069,924
Forsyth	32,832,087	689,301,035	Tyrrell	129,583	2,714,870
Franklin	3,303,366	69,438,458	Union	14,512,229	304,820,339
Gaston	16,234,820	341,095,819	Vance	2,364,353	49,906,284
Gates	237,368	4,980,080	Wake	117,388,643	2,465,487,625
Graham	428,534	8,983,098	Warren	565,544	11,921,922
Granville	2,347,600	49,104,729	Washington	378,829	7,936,741
Greene	507,374	10,666,691	Watauga	5,979,903	125,614,340
Guilford	44,088,766	925,506,290	Wayne	6,786,937	142,430,760
Halifax	2,741,075	57,628,297	Wilkes	4,190,321	88,088,173
Harnett	6,312,055	132,528,199	Wilson	5,670,933	118,819,464
Haywood	4,670,235	98,101,516	Yadkin	1,383,412	29,064,957
Henderson	8,270,830	172,753,537	Yancey	847,727	17,796,733
Hertford	1,281,722	26,921,553	Foreign	42,636,238	897,795,349
Hoke	1,549,701	32,430,922	Combined General Rate	107,558,794	—
Hyde	273,906	5,573,152	Motor Vehicle Lease (Short-Term) and Subscription	7,544,820	—
Iredell	15,438,034	324,397,112			
Jackson	3,516,188	73,650,987			
Johnston	12,394,275	260,266,143			
Jones	283,569	5,963,868			
Lee	4,711,019	99,628,805			
Lenoir	3,000,831	63,016,647			
Lincoln	5,814,639	122,205,814	TOTALS	\$ 1,010,928,623	\$ 18,813,913,933

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

December 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	\$ 2,289,599	\$ 56,264,884	Lumber & Building Material Group - 4.75%	\$ 104,023,505	\$ 2,187,177,657
001 Manufactured homes - 4.75%	1,144,436	24,093,395	601 Sheet metal shops; steel fabricators	5,845,459	122,885,369
002 Boats - 3%	656,565	21,885,212	602 Building hardware and machine stores	1,026,803	21,599,920
004 Modular homes - 4.75%	488,598	10,286,277	603 Building material dealers	70,894,242	1,491,662,635
			604 Cabinet shops	1,931,395	40,423,744
Apparel Group - 4.75%	\$ 37,963,399	\$ 797,214,179	605 Electrical, plumbing and heating supply dealers	16,969,653	355,956,381
101 Boot and shoe stores	6,240,385	131,256,083	606 Monument and tombstone dealers	75,949	1,598,323
102 Clothing stores	30,138,020	632,799,573	607 Others	4,423,219	92,939,601
103 Furriers (suppressed)			608 Storm window and door dealers	2,856,785	60,111,684
104 Men's clothing & accessory stores	93,797	1,957,484			
105 Women's clothing & accessory stores	27,082	562,929	Unclassified Group - 4.75%	\$ 253,587,945	\$ 5,322,574,721
106 Shoe repair shops	391,341	8,238,451	701 Beauty and barber shops and supply dealers	2,739,287	57,142,213
107 Others	1,072,774	22,399,659	702 Bookstores, school supply stores	4,158,144	87,483,879
Automotive Group - 4.75%	\$ 51,057,777	\$ 1,070,907,564	703 Newsstands	1,485,538	30,988,881
201 Motor vehicle dealers	11,532,163	242,374,936	704 Coal, wood, fuel oil, and bottled gas dealers	3,295,307	69,328,809
202 Service stations	4,673,169	98,210,784	705 Feed stores, millers, hatcheries	731,623	15,385,333
203 Garages	9,068,630	189,089,307	706 Florists and nurseries	2,198,156	45,862,068
204 Motorcycle and bicycle dealers	1,574,853	32,880,937	707 Airplane dealers	473,261	9,891,465
205 Automotive supply stores	12,755,937	267,812,770	708 Hotels, motels, cottage rentals, etc.	24,001,109	504,634,922
206 Others	1,978,870	41,351,824	709 Office machine and supply dealers	14,280,013	299,978,735
207 Oil and petroleum products dealers	3,209,444	67,544,469	710 Funeral homes	908,091	19,006,544
208 Tire dealers, recappers and repairers	5,878,131	123,503,970	711 Others	164,662,006	3,456,179,321
209 Manufactured home (mobile home) dealers	386,582	8,138,567	712 Photographers, artists, photofinishers	7,462,687	155,835,765
Food Group - 4.75%	\$ 147,371,705	\$ 3,086,267,821	713 Printers, publishers, blueprinters, engravers, etc.	4,605,738	96,484,263
301 Bakeries	2,460,961	51,604,489	714 Laundries, dry cleaners, etc.	1,372,446	28,534,734
302 Candy and confectionery stores	556,518	11,433,154	715 Hospitals, physicians, veterinarians, etc.	5,937,817	124,828,984
303 Dairies and dairy bars	878,281	18,389,457	716 Boat and marine supply dealers	1,212,359	25,385,029
304 Grocery stores, meat markets, etc.	43,075,695	900,257,768	717 Pet, hobby and craft shops	8,919,988	187,533,181
305 Vending machine operators; drink stands	2,341,704	49,221,921	718 Chemical, janitorial supplies and paper products dealers	3,838,924	80,714,082
306 Restaurants, cafeterias, grills, snack bars, etc.	91,499,051	1,918,690,512	719 Machine shops; locksmiths, etc.	1,305,448	27,376,512
307 Others	1,660,405	34,781,367			
308 Taverns, nightclubs, etc.	4,899,090	101,889,153			
Furniture Group - 4.75%	\$ 26,404,522	\$ 552,471,307	Total Retail Sales and Use Group	\$ 895,825,010	\$ 18,813,913,933
401 Furniture stores	11,674,469	243,182,498	Combined General Rate - 7%	\$ 107,558,794	\$ -
402 Household appliance dealers and repair services	4,492,139	94,560,375	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	345,074	7,238,255	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 7,544,820	\$ -
404 Industrial, office and store furniture and fixture dealers	1,914,382	40,250,928			
405 Others	1,341,725	28,144,252	Grand Total - All Groups	\$ 1,010,928,623	\$ 18,813,913,933
406 Awning and blinds dealers	215,712	4,514,813			
407 Antique dealers; interior decorators	2,708,629	56,639,151			
408 Upholstery shops; floor covering dealers	3,712,393	77,941,036			
General Merchandise Group - 4.75%	\$ 273,126,556	\$ 5,741,035,801			
501 Department stores	31,483,376	662,652,792			
502 Drugstores; drug and medical supply houses	12,504,259	261,875,852			
503 Dry goods stores; fabric and yarn shops	684,402	14,381,224			
504 Farm implement and supply stores	5,194,257	108,808,679			
505 Discount stores; general stores	44,478,220	936,097,322			
506 Hardware stores	5,358,049	112,549,285			
507 Jewelry stores; watch and clock repair shops	3,712,347	77,751,359			
508 Leather and leather goods stores	509,798	10,732,358			
509 Industrial machinery and supply dealers	10,152,909	213,292,048			
510 Secondhand goods stores; flea markets	2,658,679	55,864,848			
511 Sporting goods stores; toy shops	7,459,230	156,123,802			
512 Variety stores; 5 & 10 specialty stores	7,398,488	155,719,123			
513 Others	128,218,877	2,695,220,665			
514 Paint, wallpaper, and glass stores	2,942,452	61,819,628			
515 Pawn shops; army surplus stores, etc.	979,944	20,613,826			
516 Road building equipment and supply dealers	6,494,815	136,712,826			
517 Gift and novelty shops; coin dealers	2,896,454	60,820,164			

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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.