

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 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,887,371	\$ 312,607,725	Macon	\$ 3,662,368	\$ 76,908,026
Alexander	1,484,035	31,175,023	Madison	1,058,340	22,210,532
Alleghany	637,247	13,308,161	Martin	1,153,329	24,242,588
Anson	979,877	20,599,309	McDowell	2,335,675	49,030,039
Ashe	1,826,708	38,409,169	Mecklenburg	137,824,774	2,896,295,533
Avery	1,880,622	39,515,909	Mitchell	964,524	20,276,178
Beaufort	2,952,363	62,342,177	Montgomery	1,262,623	26,532,373
Bertie	611,529	12,856,280	Moore	9,304,550	195,524,059
Bladen	1,236,787	26,009,385	Nash	6,608,390	138,912,528
Brunswick	12,710,433	267,430,010	New Hanover	27,744,931	582,732,126
Buncombe	32,064,394	672,526,428	Northampton	686,199	14,457,703
Burke	4,696,460	98,642,158	Onslow	13,646,515	286,421,498
Cabarrus	23,013,255	483,649,938	Orange	11,871,810	249,454,341
Caldwell	3,871,027	81,280,223	Pamlico	632,504	13,309,287
Camden	574,077	12,073,053	Pasquotank	3,253,207	68,390,728
Carteret	6,491,386	136,517,239	Pender	3,742,215	77,938,562
Caswell	548,403	11,543,165	Perquimans	526,691	11,068,067
Catawba	14,010,939	294,909,816	Person	2,146,496	45,135,670
Chatham	6,158,649	129,497,774	Pitt	13,918,820	292,464,857
Cherokee	2,160,344	45,302,259	Polk	1,059,658	22,251,936
Chowan	811,474	16,988,047	Randolph	9,048,118	190,125,135
Clay	701,959	14,726,468	Richmond	2,244,528	47,199,002
Cleveland	6,034,868	126,692,158	Robeson	6,322,184	132,933,612
Columbus	2,351,497	49,402,177	Rockingham	5,165,428	108,439,961
Craven	6,757,432	142,031,912	Rowan	8,892,272	186,519,471
Cumberland	23,755,938	498,947,070	Rutherford	3,794,152	79,822,085
Currituck	2,090,179	43,657,243	Sampson	2,939,589	61,805,567
Dare	6,078,081	126,913,906	Scotland	2,025,500	42,568,902
Davidson	9,503,253	199,881,642	Stanly	4,577,332	96,316,076
Davie	2,489,367	52,299,857	Stokes	1,755,728	36,772,915
Duplin	2,550,140	53,603,872	Surry	5,451,342	114,460,829
Durham	42,938,398	902,941,692	Swain	1,367,381	28,749,220
Edgecombe	2,386,145	50,051,157	Transylvania	2,342,543	49,082,322
Forsyth	33,486,133	704,027,471	Tyrrell	142,038	2,988,895
Franklin	3,540,589	74,105,501	Union	15,174,691	318,871,191
Gaston	16,274,522	342,168,231	Vance	2,679,221	56,545,175
Gates	263,061	5,518,668	Wake	123,997,679	2,602,963,638
Graham	565,869	11,875,051	Warren	541,562	11,427,720
Granville	2,517,809	52,959,970	Washington	438,952	9,161,102
Greene	511,954	10,761,300	Watauga	6,698,591	140,776,205
Guilford	45,500,981	956,560,965	Wayne	7,089,390	148,955,154
Halifax	2,946,944	61,923,045	Wilkes	3,937,625	82,615,498
Harnett	6,801,168	142,630,437	Wilson	6,033,413	126,756,812
Haywood	5,024,002	105,363,783	Yadkin	1,493,366	31,379,558
Henderson	8,816,266	185,102,140	Yancey	966,515	20,266,591
Hertford	1,239,280	26,049,129	Foreign	44,260,446	932,417,991
Hoke	1,631,550	34,013,202	Combined General Rate	105,523,146	—
Hyde	287,957	6,028,471	Motor Vehicle Lease (Short-Term) and Subscription	9,270,425	—
Iredell	17,073,203	359,008,670			
Jackson	3,782,444	79,442,824			
Johnston	13,218,143	277,834,037			
Jones	303,230	6,363,289			
Lee	5,287,338	111,442,424			
Lenoir	3,050,693	64,066,971			
Lincoln	6,510,073	136,818,502	TOTALS	\$ 1,047,454,625	\$ 19,595,873,737

* 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 2023. Data reflect sales (including purchases for use) primarily for November 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

December 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	\$ 2,231,174	\$ 53,674,849	Lumber & Building Material Group - 4.75%	\$ 109,248,641	\$ 2,296,829,555
001 Manufactured homes - 4.75%	1,180,641	24,855,843	601 Sheet metal shops; steel fabricators	5,530,903	115,619,608
002 Boats - 3%	545,778	18,192,592	602 Building hardware and machine stores	1,053,102	22,166,474
004 Modular homes - 4.75%	504,755	10,626,414	603 Building material dealers	74,305,606	1,563,643,839
Apparel Group - 4.75%	\$ 38,140,853	\$ 801,665,264	604 Cabinet shops	1,752,967	36,720,162
101 Boot and shoe stores	5,955,133	125,303,178	605 Electrical, plumbing and heating supply dealers	18,484,259	388,447,433
102 Clothing stores	30,435,211	639,603,658	606 Monument and tombstone dealers	102,846	2,165,175
103 Furriers (suppressed)			607 Others	4,667,471	97,589,788
104 Men's clothing & accessory stores	117,800	2,479,993	608 Storm window and door dealers	3,351,487	70,477,077
105 Women's clothing & accessory stores	76,718	1,611,549	Unclassified Group - 4.75%	\$ 267,361,997	\$ 5,614,924,655
106 Shoe repair shops	442,761	9,308,259	701 Beauty and barber shops and supply dealers	2,769,369	57,599,505
107 Others	1,113,231	23,358,626	702 Bookstores, school supply stores	4,481,114	94,272,435
Automotive Group - 4.75%	\$ 52,102,384	\$ 1,091,969,194	703 Newsstands	1,815,735	38,041,407
201 Motor vehicle dealers	11,801,159	248,057,740	704 Coal, wood, fuel oil, and bottled gas dealers	3,173,314	66,781,916
202 Service stations	4,882,806	102,436,759	705 Feed stores, millers, hatcheries	464,993	9,711,688
203 Garages	9,792,868	204,211,752	706 Florists and nurseries	2,330,741	48,324,251
204 Motorcycle and bicycle dealers	1,569,896	32,418,579	707 Airplane dealers	398,536	8,330,957
205 Automotive supply stores	12,645,681	264,805,874	708 Hotels, motels, cottage rentals, etc.	25,125,173	527,183,940
206 Others	1,917,694	40,831,468	709 Office machine and supply dealers	15,328,531	322,447,245
207 Oil and petroleum products dealers	3,387,602	71,177,556	710 Funeral homes	843,987	17,658,510
208 Tire dealers, recappers and repairers	5,802,334	121,835,596	711 Others	174,906,951	3,674,955,239
209 Manufactured home (mobile home) dealers	302,345	6,193,870	712 Photographers, artists, photofinishers	7,240,604	151,850,205
Food Group - 4.75%	\$ 151,042,763	\$ 3,165,226,204	713 Printers, publishers, blueprinters, engravers, etc.	5,334,591	111,753,030
301 Bakeries	2,592,653	54,283,995	714 Laundries, dry cleaners, etc.	1,414,426	29,660,491
302 Candy and confectionery stores	648,591	13,607,243	715 Hospitals, physicians, veterinarians, etc.	6,246,597	131,331,504
303 Dairies and dairy bars	726,663	15,221,240	716 Boat and marine supply dealers	1,333,304	27,650,299
304 Grocery stores, meat markets, etc.	41,819,247	878,182,821	717 Pet, hobby and craft shops	8,517,868	179,067,891
305 Vending machine operators; drink stands	2,446,291	51,428,766	718 Chemical, janitorial supplies and paper products dealers	4,077,387	85,765,826
306 Restaurants, cafeterias, grills, snack bars, etc.	96,141,646	2,013,087,582	719 Machine shops; locksmiths, etc.	1,558,778	32,538,315
307 Others	1,676,220	35,168,728			
308 Taverns, nightclubs, etc.	4,991,453	104,245,829			
Furniture Group - 4.75%	\$ 24,870,787	\$ 522,213,866	Total Retail Sales and Use Group	\$ 932,661,053	\$ 19,595,873,737
401 Furniture stores	10,573,723	222,196,267	Combined General Rate - 7%	\$ 105,523,146	\$ -
402 Household appliance dealers and repair services	4,506,053	94,862,876	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	334,488	7,041,575	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 9,270,425	\$ -
404 Industrial, office and store furniture and fixture dealers	1,742,652	36,564,248			
405 Others	1,390,041	29,183,559	Grand Total - All Groups	\$ 1,047,454,625	\$ 19,595,873,737
406 Awning and blinds dealers	228,649	4,709,569			
407 Antique dealers; interior decorators	2,461,652	51,449,031			
408 Upholstery shops; floor covering dealers	3,633,530	76,206,741			
General Merchandise Group - 4.75%	\$ 287,662,452	\$ 6,049,370,151			
501 Department stores	33,071,264	696,035,565			
502 Drugstores; drug and medical supply houses	11,383,584	239,511,559			
503 Dry goods stores; fabric and yarn shops	658,678	13,944,528			
504 Farm implement and supply stores	5,834,261	122,778,220			
505 Discount stores; general stores	46,048,893	969,086,293			
506 Hardware stores	5,726,637	120,274,474			
507 Jewelry stores; watch and clock repair shops	3,864,483	81,136,157			
508 Leather and leather goods stores	478,524	10,070,976			
509 Industrial machinery and supply dealers	10,876,958	228,306,981			
510 Secondhand goods stores; flea markets	2,306,905	48,468,409			
511 Sporting goods stores; toy shops	7,568,856	158,767,007			
512 Variety stores; 5 & 10 specialty stores	7,638,276	160,759,076			
513 Others	140,121,744	2,946,193,997			
514 Paint, wallpaper, and glass stores	2,882,250	60,658,710			
515 Pawn shops; army surplus stores, etc.	1,114,746	23,419,377			
516 Road building equipment and supply dealers	5,341,221	112,445,132			
517 Gift and novelty shops; coin dealers	2,745,172	57,513,691			

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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.