

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 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,465,407	\$ 303,935,025	Macon	\$ 3,658,882	\$ 76,864,133
Alexander	1,561,128	32,791,284	Madison	1,025,112	21,436,114
Alleghany	673,798	14,094,375	Martin	1,181,438	24,651,237
Anson	944,860	19,781,545	McDowell	2,912,956	61,151,320
Ashe	1,990,201	41,667,849	Mecklenburg	141,435,598	2,971,769,002
Avery	2,179,434	45,611,923	Mitchell	997,542	20,977,461
Beaufort	2,908,119	61,075,486	Montgomery	1,302,971	27,342,393
Bertie	559,455	11,744,728	Moore	10,477,411	220,227,626
Bladen	1,249,375	25,843,390	Nash	6,450,441	135,407,168
Brunswick	12,900,705	270,983,218	New Hanover	28,780,711	605,553,923
Buncombe	31,326,903	657,472,760	Northampton	579,129	12,179,322
Burke	5,080,619	106,878,095	Onslow	13,877,542	291,921,390
Cabarrus	22,780,424	478,889,697	Orange	11,653,223	245,036,356
Caldwell	4,044,435	85,076,209	Pamlico	602,164	12,656,513
Camden	518,804	10,463,629	Pasquotank	3,480,085	72,994,686
Carteret	6,535,692	137,294,024	Pender	3,812,460	80,080,890
Caswell	593,077	12,409,488	Perquimans	520,891	10,936,411
Catawba	15,332,254	322,289,472	Person	2,120,169	44,575,566
Chatham	5,547,222	116,684,880	Pitt	14,877,240	311,929,264
Cherokee	2,182,397	45,822,246	Polk	1,067,720	22,367,965
Chowan	928,144	19,526,521	Randolph	9,461,022	198,612,857
Clay	665,255	13,995,077	Richmond	2,237,347	47,060,805
Cleveland	7,223,257	151,267,095	Robeson	6,565,875	137,876,607
Columbus	2,375,834	49,741,753	Rockingham	4,697,800	98,655,328
Craven	7,026,047	147,655,815	Rowan	9,520,963	200,062,722
Cumberland	24,423,825	513,597,924	Rutherford	3,971,950	83,469,361
Currituck	2,131,069	44,647,807	Sampson	3,010,838	63,179,805
Dare	5,690,111	118,710,546	Scotland	1,754,135	36,685,350
Davidson	9,371,454	196,679,394	Stanly	4,599,700	96,809,031
Davie	2,443,794	51,034,122	Stokes	1,925,431	39,355,778
Duplin	3,983,442	83,666,495	Surry	5,587,219	117,429,788
Durham	41,528,673	872,482,693	Swain	1,171,057	24,590,169
Edgecombe	2,321,778	48,822,438	Transylvania	2,405,404	50,548,777
Forsyth	34,048,895	715,025,907	Tyrrell	133,718	2,810,033
Franklin	3,512,037	73,799,969	Union	16,167,305	339,477,929
Gaston	16,393,958	344,783,428	Vance	2,556,723	53,765,994
Gates	257,999	5,427,848	Wake	124,668,365	2,619,713,204
Graham	451,434	9,485,268	Warren	543,693	11,280,285
Granville	2,577,129	54,183,460	Washington	535,573	11,213,572
Greene	525,215	11,037,789	Watauga	6,476,741	136,263,505
Guilford	45,289,638	951,712,907	Wayne	7,376,390	154,641,882
Halifax	3,070,664	64,466,241	Wilkes	4,468,276	94,011,244
Harnett	7,167,307	150,614,274	Wilson	6,024,641	126,491,399
Haywood	5,226,286	109,920,446	Yadkin	1,428,105	29,977,971
Henderson	9,438,804	198,330,850	Yancey	1,120,095	23,574,452
Hertford	1,111,031	23,316,188	Foreign	48,008,110	1,011,021,150
Hoke	1,745,627	36,727,563	Combined General Rate	166,052,719	—
Hyde	243,262	4,970,147	Motor Vehicle Lease (Short-Term) and Subscription	5,316,584	—
Iredell	16,460,117	346,120,195			
Jackson	3,822,544	80,316,116			
Johnston	14,084,402	296,258,729			
Jones	344,256	7,244,257			
Lee	5,144,387	108,633,133			
Lenoir	2,988,166	62,798,429			
Lincoln	6,387,411	134,270,125	TOTALS	\$ 1,122,377,026	\$ 19,980,718,017

* 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 2024. Data reflect sales (including purchases for use) primarily for November 2024, 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 2024 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	\$ 2,561,786	\$ 60,777,170	Lumber & Building Material Group - 4.75%	\$ 100,756,553	\$ 2,118,899,676
001 Manufactured homes - 4.75%	1,598,409	33,650,715	601 Sheet metal shops; steel fabricators	3,934,624	82,681,010
002 Boats - 3%	557,313	18,577,100	602 Building hardware and machine stores	1,007,129	21,185,320
004 Modular homes - 4.75%	406,064	8,549,355	603 Building material dealers	70,129,762	1,475,566,938
			604 Cabinet shops	1,638,638	34,593,717
Apparel Group - 4.75%	\$ 39,183,637	\$ 823,533,930	605 Electrical, plumbing and heating supply dealers	17,225,009	361,803,846
101 Boot and shoe stores	5,890,466	123,807,056	606 Monument and tombstone dealers	91,161	1,919,188
102 Clothing stores	31,554,056	663,193,108	607 Others	3,909,045	81,910,668
103 Furriers (suppressed)			608 Storm window and door dealers	2,821,185	59,238,988
104 Men's clothing & accessory stores	125,994	2,632,520			
105 Women's clothing & accessory stores	61,449	1,291,157	Unclassified Group - 4.75%	\$ 275,031,753	\$ 5,775,313,533
106 Shoe repair shops	459,281	9,665,367	701 Beauty and barber shops and supply dealers	3,236,644	67,841,166
107 Others	1,092,392	22,944,722	702 Bookstores, school supply stores	4,732,111	99,561,415
Automotive Group - 4.75%	\$ 53,094,434	\$ 1,111,316,143	703 Newsstands, smoke shops and cigar stores	2,235,892	46,800,570
201 Motor vehicle dealers	12,154,888	255,452,882	704 Coal, wood, fuel oil, and bottled gas dealers	2,727,111	57,216,080
202 Service stations	5,001,443	104,587,707	705 Feed stores, millers, hatcheries	469,021	9,781,239
203 Garages	9,912,069	207,134,396	706 Florists and nurseries	2,514,776	52,371,303
204 Motorcycle and bicycle dealers	1,716,456	35,834,020	707 Airplane dealers and aviation services	323,946	6,810,206
205 Automotive supply stores	12,392,991	260,078,438	708 Hotels, motels, cottage rentals, etc.	24,635,272	516,791,451
206 Others	2,477,235	50,141,240	709 Office machine and supply dealers	15,737,377	330,824,149
207 Oil and petroleum products dealers	3,303,133	69,536,028	710 Funeral homes	852,124	17,829,199
208 Tire dealers, recappers and repairers	5,829,241	122,097,129	711 Others	181,884,933	3,820,417,295
209 Manufactured home (mobile home) dealers	306,979	6,454,304	712 Photographers, artists, photofinishers	7,409,272	155,601,964
Food Group - 4.75%	\$ 163,163,554	\$ 3,422,062,604	713 Printers, publishers, blueprinters, engravers, etc.	4,514,727	94,320,985
301 Bakeries	2,609,333	54,635,215	714 Laundries, dry cleaners, etc.	1,525,332	32,015,161
302 Candy and confectionery stores	608,700	12,770,328	715 Hospitals, physicians, veterinarians, etc.	6,086,404	127,956,982
303 Dairies and dairy bars	835,801	17,569,812	716 Boat and marine supply dealers	1,273,230	26,716,550
304 Grocery stores, meat markets, etc.	47,158,888	990,421,931	717 Pet, hobby and craft shops	8,993,065	189,033,888
305 Vending machine operators; drink stands	2,473,098	51,984,392	718 Chemical, janitorial supplies and paper products dealers	4,176,561	87,803,225
306 Restaurants, cafeterias, grills, snack bars, etc.	102,681,424	2,152,338,260	719 Machine shops; locksmiths, etc.	1,703,953	35,620,705
307 Others	1,620,500	34,030,902			
308 Taverns, nightclubs, etc.	5,175,810	108,311,764			
Furniture Group - 4.75%	\$ 23,754,096	\$ 498,934,918	Total Retail Sales and Use Group	\$ 951,007,722	\$ 19,980,718,017
401 Furniture stores	9,794,176	205,649,440	Combined General Rate - 7%	\$ 166,052,719	\$ -
402 Household appliance dealers and repair services	4,313,565	90,694,228	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	318,896	6,719,000	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 5,316,584	\$ -
404 Industrial, office and store furniture and fixture dealers	1,689,573	35,565,434			
405 Others	1,425,268	29,903,033	Grand Total - All Groups	\$ 1,122,377,026	\$ 19,980,718,017
406 Awning and blinds dealers	203,530	4,284,834			
407 Antique dealers; interior decorators	2,547,599	53,357,872			
408 Upholstery shops; floor covering dealers	3,461,488	72,761,076			
General Merchandise Group - 4.75%	\$ 293,461,909	\$ 6,169,880,043			
501 Department stores	34,236,528	720,720,225			
502 Drugstores; drug and medical supply houses	10,971,675	230,134,486			
503 Dry goods stores; fabric and yarn shops	693,230	14,585,543			
504 Farm implement and supply stores	5,896,581	123,984,430			
505 Discount stores; general stores	46,731,912	983,535,549			
506 Hardware stores	5,821,881	121,571,997			
507 Jewelry stores; watch and clock repair shops	3,940,031	82,828,362			
508 Leather and leather goods stores	564,655	11,884,828			
509 Industrial machinery and supply dealers	10,698,915	225,030,576			
510 Secondhand goods stores; flea markets	2,217,651	46,563,804			
511 Sporting goods stores; toy shops	7,822,685	164,164,445			
512 Variety stores; 5 & 10 specialty stores	7,591,966	159,728,940			
513 Others	142,482,582	2,995,342,781			
514 Paint, wallpaper, and glass stores	2,848,144	59,895,859			
515 Pawn shops; army surplus stores, etc.	1,245,492	26,181,489			
516 Road building equipment and supply dealers	6,628,012	139,547,281			
517 Gift and novelty shops; coin dealers	3,069,970	64,179,447			

* 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 2024. Data reflect sales (including purchases for use) primarily for November 2024, 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.