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

Consy Collections* and Purchases* County Collections* and Purchase Alamance \$ 14,465,407 \$ 30,393,025 Macon \$ 3,658,882 \$ 7,686,41 Alexander 1,561,128 32,791,284 Madison 1,1025,112 21,436,1 Alleghany 673,798 14,094,375 Martin 1,181,438 24,665,1 Ashe 1,990,201 41,667,849 McKlenburg 141,435,598 2,971,760,0 Avery 2,179,434 45,611,923 Mitchell 997,542 20,977,4 Beaufort 2,908,119 61,075,486 Montgomery 1,302,971 27,242,2 Branswick 12,900,705 270,983,218 Moore 10,477,411 220,227,6 Burken 5,986,619 106,878,095 Onslow 13,877,542 291,921,3 Caldwell 4,044,435 88,076,209 Paraguotank 3,480,085 72,994,044 Caracret 6,335,692 137,240,029 Pasquotank 3,480,085 72,994,024 Caravet 5,306	December 2024 Report									
Alexander 1.561.128 32.791.284 Madison 1.025.112 2.143.51 Anson 944.860 19.781.545 McDowell 2.912.956 61.151.358 Anson 944.860 19.781.545 McDowell 2.912.956 61.151.358 Ashe 1.990.201 41.657.849 McKehenburg 14.435.588 2.917.769.0 Berufort 2.098.119 61.075.486 Morgomery 1.302.071 27.342.3 Bertie 5.94.955 11.744.728 Moore 10.477.411 220.277.743.3 Brunswick 12.900.705 270.983.218 New Hanover 28.780.711 605.553.23 Burke 5.080.619 10.6878.097 Orange 11.653.223 224.936.3 Calberus 2.780.424 47.889.097 Orange 11.653.232 224.936.3 Canden 5.18.804 10.405.870.807 Panke 3.812.460 80.8085 Canden 5.33.692 13.294.024 Panke 3.812.461 22.857.3 Canden 5.343.222 11.6684	County			County		Taxable Sales and Purchases*				
Alleghany 673,798 14,094,375 Martin 1,181,438 24,465,12 Ashen 1,990,201 41,667,849 Mecklenburg 141,435,598 2,971,769,0 Avery 2,179,434 45,611,023 Mitchell 997,542 20,977,1 27,342,3 Beaufort 2,908,119 61,075,486 Montgomery 1,302,971 27,342,3 Brunswick 12,200,0705 270,983,218 New Hanover 28,780,711 605,553,3 Brunswick 12,200,0705 270,983,218 New Hanover 28,780,711 605,553,3 Burnswick 13,326,903 657,472,760 Northampton 579,129 12,179,3 Caldwell 40,444,35 85,076,209 Panilico 600,114 12,655,6 Caratert 6,355,692 137,294,024 Pender 3,812,460 80,080,80 Caratert 6,355,692 137,294,024 Pender 3,812,460 80,080,80 Caratert 6,355,692 137,994,024 Pender 3,812,460 80,080,02 Caratert 6,355,692 137,994,024 Penefor 3,212,160 44,575,52	Alamance	\$ 14,465,407	\$ 303,935,025	Macon	\$ 3,658,882	\$ 76,864,133				
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Jones 344,256 7,244,257	Johnston		296.258.729							
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Lenoir 2,988,166 62,798,429										
				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 604 Cabinet shops		70,129,762 1,638,638	1,475,566,938 34,593,717
Apparel Group - 4.75%	\$ 39,183,637	\$ 823,533,930	605 Electrical, plumbing and heating		1,050,050	51,555,717
101 Boot and shoe stores	5,890,466	123,807,056	supply dealers		17,225,009	361,803,846
102 Clothing stores	31,554,056	663,193,108	606 Monument and tombstone dealers		91,161	1,919,188
103 Furriers (suppressed)	105.004	2 (22 52)	607 Others		3,909,045	81,910,668
104 Men's clothing & accessory stores 105 Women's clothing & accessory stores	125,994 61,449	2,632,520 1,291,157	608 Storm window and door dealers		2,821,185	59,238,988
105 Women's clothing & accessory stores 106 Shoe repair shops	459,281	9,665,367	Unclassified Group - 4.75%	\$	275,031,753	\$ 5,775,313,533
107 Others	1,092,392	22,944,722	701 Beauty and barber shops and supply dealers	Ŷ	3,236,644	67,841,166
Automotive Group - 4.75%	\$ 53,094,434	\$ 1,111,316,143	702 Bookstores, school supply stores		4,732,111	99,561,415
201 Motor vehicle dealers	12,154,888	255,452,882	703 Newsstands, smoke shops and cigar stores		2,235,892	46,800,570
202 Service stations	5,001,443 9,912,069	104,587,707 207,134,396	704 Coal, wood, fuel oil, and bottled gas dealers		2 727 111	57 216 090
203 Garages 204 Motorcycle and bicycle dealers	1,716,456	35,834,020	705 Feed stores, millers, hatcheries		2,727,111 469,021	57,216,080 9,781,239
205 Automotive supply stores	12,392,991	260,078,438	706 Florists and nurseries		2,514,776	52,371,303
206 Others	2,477,235	50,141,240	707 Airplane dealers and aviation services		323,946	6,810,206
207 Oil and petroleum products dealers	3,303,133	69,536,028	708 Hotels, motels, cottage rentals, etc.		24,635,272	516,791,451
208 Tire dealers, recappers and repairers	5,829,241	122,097,129	709 Office machine and supply dealers		15,737,377	330,824,149
209 Manufactured home (mobile home) dealers	306,979	6,454,304	710 Funeral homes		852,124	17,829,199
Food Group - 4.75%	\$ 163,163,554	\$ 3,422,062,604	711 Others 712 Photographers, artists, photofinishers		181,884,933 7,409,272	3,820,417,295 155,601,964
301 Bakeries	\$ 103,103,554 2,609,333	54,635,215	712 Photographers, artists, photorinishers 713 Printers, publishers, blueprinters,		7,409,272	155,001,904
302 Candy and confectionery stores	608,700	12,770,328	engravers, etc.		4,514,727	94,320,985
303 Dairies and dairy bars	835,801	17,569,812	714 Laundries, dry cleaners, etc.		1,525,332	32,015,161
304 Grocery stores, meat markets, etc.	47,158,888	990,421,931	715 Hospitals, physicians, veterinarians, etc.		6,086,404	127,956,982
305 Vending machine operators; drink stands	2,473,098	51,984,392	716 Boat and marine supply dealers		1,273,230	26,716,550
306 Restaurants, cafeterias, grills,	102 (01 424	2 152 228 260	717 Pet, hobby and craft shops		8,993,065	189,033,888
snack bars, etc. 307 Others	102,681,424 1,620,500	2,152,338,260 34,030,902	718 Chemical, janitorial supplies and paper products dealers		4,176,561	87,803,225
308 Taverns, nightclubs, etc.	5,175,810	108,311,764	719 Machine shops; locksmiths, etc.		1,703,953	35,620,705
Furniture Group - 4.75%	\$ 23,754,096	\$ 498,934,918				
401 Furniture stores	9,794,176	205,649,440				
402 Household appliance dealers and						
repair services	4,313,565	90,694,228	Total Retail Sales and Use Group	\$	951,007,722	\$ 19,980,718,017
403 Musical merchandise dealers 404 Industrial, office and store furniture	318,896	6,719,000	Combined General Rate - 7%	¢	166,052,719	\$ –
and fixture dealers	1,689,573	35,565,434	Piped natural gas, electricity,	Φ	100,032,719	ф —
405 Others	1,425,268	29,903,033	telecommunications, cable, satellite, liquor,			
406 Awning and blinds dealers	203,530	4,284,834	and aviation fuel			
407 Antique dealers; interior decorators	2,547,599	53,357,872	Motor Vehicle Lease (Short-Term)			
408 Upholstery shops; floor covering dealers	3,461,488	72,761,076	and Subscription - 8% and 5%	\$	5,316,584	\$ –
General Merchandise Group - 4.75%	\$ 293,461,909	\$ 6,169,880,043	~	,		+ + + + + + + + + + + + + + + + + + + +
501 Department stores	34,236,528	720,720,225	Grand Total - All Groups	\$ 1	,122,377,026	\$ 19,980,718,017
502 Drugstores; drug and medical	10 071 675	220 124 496				
supply houses 503 Dry goods stores; fabric and yarn shops	10,971,675 693,230	230,134,486 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			* Amounts shown are gross collections of sales			0
repair shops	3,940,031	82,828,362	penalties and interest) processed by the Department of Revenue for the month of			
508 Leather and leather goods stores 509 Industrial machinery and supply dealers	564,655 10,698,915	11,884,828 225,030,576	December 2024. Data reflect sales (including purchases for use) primarily for November 2024, but may include sales for prior periods.			
510 Secondhand goods stores; flea markets	2,217,651	46,563,804				
511 Sporting goods stores; toy shops	7,822,685	164,164,445	- Sales not tabulated.			
512 Variety stores; 5 & 10 specialty stores	7,591,966	159,728,940				
513 Others	142,482,582	2,995,342,781	Note: Beginning October 1, 2015, the sales price of each air			
514 Paint, wallpaper, and glass stores	2,848,144	59,895,859	purchased for use is subject to the State general rate of 4.75% (previously 3% State $rate)$ with a maximum tangeneration of \$2.500 (available \$1.500) areas all ratios			
515 Pawn shops; army surplus stores, etc. 516 Road building equipment and supply dealers	1,245,492 6,628,012	26,181,489 139,547,281				
517 Gift and novelty shops; coin dealers	3,069,970	64,179,447				
	2,009,970	5.,,,				

North Carolina Department of Revenue Raleigh, North Carolina 27640