

**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 registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers 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**

**February 2016 Report**

County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 7,494,316	\$ 157,008,670	Macon	\$ 1,255,268	\$ 26,313,283
Alexander	565,936	11,868,504	Madison	332,515	6,945,025
Alleghany	221,081	4,602,990	Martin	647,612	13,594,355
Anson	472,561	9,918,977	McDowell	1,042,763	21,848,140
Ashe	723,438	15,098,558	Mecklenburg	67,456,348	1,414,749,236
Avery	830,984	17,381,192	Mitchell	418,146	8,758,632
Beaufort	1,423,619	29,841,951	Montgomery	549,960	11,534,284
Bertie	303,048	6,325,131	Moore	3,795,116	79,461,851
Bladen	748,882	15,543,188	Nash	3,283,619	68,629,557
Brunswick	4,384,336	92,032,175	New Hanover	13,404,875	281,081,617
Buncombe	14,547,758	304,957,239	Northampton	295,891	6,146,738
Burke	2,198,534	46,043,127	Onslow	6,434,532	134,525,688
Cabarrus	10,517,110	220,628,918	Orange	5,849,626	122,844,261
Caldwell	1,814,143	37,995,558	Pamlico	261,897	5,471,528
Camden	176,803	3,715,804	Pasquotank	1,529,386	32,089,620
Carteret	2,976,439	62,403,502	Pender	1,214,386	25,433,584
Caswell	201,718	4,219,007	Perquimans	212,753	4,446,214
Catawba	6,903,129	144,870,734	Person	939,928	19,726,462
Chatham	1,800,339	37,730,995	Pitt	7,824,297	164,392,939
Cherokee	884,290	18,576,451	Polk	358,671	7,407,205
Chowan	449,983	9,446,449	Randolph	3,555,140	74,475,586
Clay	218,108	4,571,026	Richmond	1,191,308	24,881,185
Cleveland	3,030,168	63,551,790	Robeson	3,956,303	82,749,707
Columbus	1,276,960	26,777,492	Rockingham	2,171,405	45,450,215
Craven	3,366,104	70,602,091	Rowan	4,093,827	85,457,231
Cumberland	13,241,777	277,320,100	Rutherford	1,582,786	33,129,508
Currituck	715,302	14,799,807	Sampson	1,599,560	33,496,204
Dare	2,289,103	47,902,179	Scotland	891,859	18,625,623
Davidson	4,195,383	87,543,099	Stanly	1,727,159	36,334,953
Davie	1,082,803	22,509,219	Stokes	770,854	16,010,034
Duplin	1,219,434	25,585,093	Surry	2,790,232	58,518,398
Durham	22,366,049	469,788,657	Swain	294,075	6,108,823
Edgecombe	1,057,388	21,763,820	Transylvania	887,020	18,445,543
Forsyth	17,268,428	361,695,210	Tyrrell	57,708	1,211,528
Franklin	1,265,773	26,395,192	Union	6,208,120	130,041,803
Gaston	6,647,097	139,385,741	Vance	1,372,948	28,787,502
Gates	117,895	2,475,406	Wake	48,753,720	1,021,963,481
Graham	198,360	4,184,925	Warren	218,753	4,585,321
Granville	1,042,984	21,795,980	Washington	233,367	4,857,274
Greene	229,986	4,796,837	Watauga	2,510,682	52,453,247
Guilford	23,081,233	482,890,961	Wayne	3,765,961	79,227,943
Halifax	1,549,312	32,378,743	Wilkes	1,832,438	38,207,863
Harnett	2,895,745	60,680,395	Wilson	2,899,216	60,696,459
Haywood	2,058,521	43,156,669	Yadkin	668,160	13,926,539
Henderson	3,476,670	72,765,088	Yancey	327,674	6,856,912
Hertford	732,225	15,356,976	Foreign	28,026,314	589,629,965
Hoke	638,296	13,400,906	Combined General Rate	122,083,388	—
Hyde	118,756	2,422,614	Motor Vehicle Leasing (Short-Term)	5,677,534	—
Iredell	6,869,593	144,175,437			
Jackson	1,264,788	26,496,675			
Johnston	5,066,105	106,218,063			
Jones	100,942	2,101,572			
Lee	2,412,643	50,874,295			
Lenoir	1,897,392	39,572,133			
Lincoln	2,160,857	45,364,750	<b>TOTALS</b>	<b>\$ 562,045,725</b>	<b>\$ 9,103,037,129</b>

\* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during February 2016. Data reflect sales primarily in January 2016, but may include sales from prior periods.

— 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%.

TABLE 2. STATE SALES AND USE TAX: GROSS COLLECTIONS AND TAXABLE SALES BY TYPES OF BUSINESSES

February 2016 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
<b>3% and 4.75% Tax Group</b>	<b>\$ 875,807</b>	<b>\$ 22,184,926</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 42,670,444</b>	<b>\$ 896,626,321</b>
001 Manufactured homes - 4.75%	306,702	6,463,116	601 Sheet metal shops; steel fabricators	1,742,843	36,581,139
002 Boats - 3%	306,994	10,233,131	602 Building hardware and machine stores	498,702	10,496,461
004 Modular homes - 4.75%	262,111	5,488,679	603 Building material dealers	29,771,783	626,095,732
			604 Cabinet shops	886,211	18,541,702
<b>Apparel Group - 4.75%</b>	<b>\$ 14,784,742</b>	<b>\$ 309,935,159</b>	605 Electrical, plumbing and heating supply dealers	7,480,430	157,003,376
101 Boot and shoe stores	2,311,400	48,584,423	606 Monument and tombstone dealers	57,022	1,190,805
102 Clothing stores	11,631,287	243,820,099	607 Others	1,238,799	25,927,522
103 Furriers (suppressed)			608 Storm window and door dealers	994,654	20,789,585
104 Men's clothing & accessory stores	20,364	418,511			
105 Women's clothing & accessory stores	18,743	378,706	<b>Unclassified Group - 4.75%</b>	<b>\$ 124,405,235</b>	<b>\$ 2,607,338,063</b>
106 Shoe repair shops	191,366	3,992,307	701 Beauty and barber shops and supply dealers	1,551,775	32,308,295
107 Others	611,581	12,741,113	702 Bookstores, school supply stores	5,325,165	112,021,164
<b>Automotive Group - 4.75%</b>	<b>\$ 26,220,640</b>	<b>\$ 547,724,177</b>	703 Newsstands	518,506	10,842,671
201 Motor vehicle dealers	6,267,437	130,976,051	704 Coal, wood, fuel oil, and bottled gas dealers	2,147,224	44,998,802
202 Service stations	2,747,052	57,285,054	705 Feed stores, millers, hatcheries	488,963	10,214,121
203 Garages	2,620,519	54,078,990	706 Florists and nurseries	1,232,221	25,275,169
204 Motorcycle and bicycle dealers	699,061	14,678,149	707 Airplane dealers	296,217	6,090,021
205 Automotive supply stores	7,745,028	161,934,419	708 Hotels, motels, cottage rentals, etc.	11,007,488	230,537,453
206 Others	983,730	20,569,823	709 Office machine and supply dealers	10,859,007	228,255,882
207 Oil and petroleum products dealers	2,297,585	48,359,504	710 Funeral homes	815,334	16,865,535
208 Tire dealers, recappers and repairers	2,686,279	56,235,437	711 Others	72,290,687	1,516,165,119
209 Manufactured home (mobile home) dealers	173,949	3,606,750	712 Photographers, artists, photofinishers	1,461,895	30,082,157
<b>Food Group - 4.75%</b>	<b>\$ 93,146,646</b>	<b>\$ 1,949,286,386</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,243,896	67,626,206
301 Bakeries	1,365,894	28,457,401	714 Laundries, dry cleaners, etc.	969,896	20,274,514
302 Candy and confectionery stores	285,201	5,955,020	715 Hospitals, physicians, veterinarians, etc.	5,851,382	123,042,087
303 Dairies and dairy bars	349,557	7,234,954	716 Boat and marine supply dealers	708,594	14,759,085
304 Grocery stores, meat markets, etc.	27,631,444	579,822,148	717 Pet, hobby and craft shops	3,177,807	66,495,122
305 Vending machine operators; drink stands	1,589,208	33,329,732	718 Chemical, janitorial supplies and paper products dealers	1,899,918	39,817,101
306 Restaurants, cafeterias, grills, snack bars, etc.	58,719,080	1,227,745,147	719 Machine shops; locksmiths, etc.	559,261	11,667,558
307 Others	796,055	16,476,214			
308 Taverns, nightclubs, etc.	2,410,206	50,265,770			
<b>Furniture Group - 4.75%</b>	<b>\$ 15,130,848</b>	<b>\$ 316,317,245</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 434,284,804</b>	<b>\$ 9,103,037,129</b>
401 Furniture stores	6,624,006	138,895,947	<b>Combined General Rate - 7%</b>	<b>\$ 122,083,388</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	3,606,470	75,676,876	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	235,144	4,825,458	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 5,677,534</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,062,096	22,330,050			
405 Others	346,956	6,908,940	<b>Grand Total - All Groups</b>	<b>\$ 562,045,725</b>	<b>\$ 9,103,037,129</b>
406 Awning and blinds dealers	116,436	2,405,045			
407 Antique dealers; interior decorators	1,357,386	28,189,746			
408 Upholstery shops; floor covering dealers	1,782,353	37,085,184			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 117,050,443</b>	<b>\$ 2,453,624,851</b>			
501 Department stores	12,846,997	270,362,090			
502 Drugstores; drug and medical supply houses	7,852,616	165,204,522			
503 Dry goods stores; fabric and yarn shops	538,475	11,280,277			
504 Farm implement and supply stores	2,319,159	48,714,349			
505 Discount stores; general stores	30,693,398	645,939,937			
506 Hardware stores	2,340,470	49,002,492			
507 Jewelry stores; watch and clock repair shops	1,471,964	30,671,623			
508 Leather and leather goods stores	154,894	3,250,945			
509 Industrial machinery and supply dealers	6,597,086	138,198,393			
510 Secondhand goods stores; flea markets	1,394,018	29,206,843			
511 Sporting goods stores; toy shops	4,080,227	85,370,390			
512 Variety stores; 5 & 10 specialty stores	4,511,352	94,900,249			
513 Others	36,434,715	759,991,042			
514 Paint, wallpaper, and glass stores	1,405,356	29,439,615			
515 Pawn shops; army surplus stores, etc.	549,706	11,403,709			
516 Road building equipment and supply dealers	2,596,856	54,562,461			
517 Gift and novelty shops; coin dealers	1,263,153	26,125,913			

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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.