

**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**

<b>February 2019 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 9,033,609	\$ 189,452,507	Macon	\$ 1,646,254	\$ 34,341,544
Alexander	800,011	16,776,215	Madison	444,874	9,382,500
Alleghany	411,434	8,639,216	Martin	744,304	15,595,706
Anson	570,158	11,969,289	McDowell	1,406,299	29,443,604
Ashe	932,434	19,558,551	Mecklenburg	85,092,961	1,784,589,156
Avery	980,838	20,480,720	Mitchell	538,849	11,273,326
Beaufort	1,835,356	38,351,799	Montgomery	731,765	15,361,762
Bertie	323,060	6,802,859	Moore	4,707,769	98,752,705
Bladen	780,252	16,222,221	Nash	3,948,575	82,786,760
Brunswick	6,197,739	130,021,588	New Hanover	18,515,303	388,748,067
Buncombe	18,566,343	389,307,426	Northampton	411,320	8,638,909
Burke	2,806,882	59,026,570	Onslow	8,774,329	183,143,879
Cabarrus	12,861,720	270,102,114	Orange	6,957,714	145,875,532
Caldwell	2,244,861	47,090,827	Pamlico	359,303	7,513,572
Camden	206,228	4,343,842	Pasquotank	1,802,389	37,720,844
Carteret	4,381,189	92,076,803	Pender	1,800,869	37,675,688
Caswell	284,915	5,932,556	Perquimans	222,317	4,653,890
Catawba	8,543,438	179,438,931	Person	1,311,993	27,516,484
Chatham	2,303,396	48,087,873	Pitt	8,718,966	182,545,230
Cherokee	1,095,827	22,948,363	Polk	614,733	12,822,219
Chowan	494,546	10,329,779	Randolph	4,363,256	91,257,670
Clay	296,725	6,237,908	Richmond	1,365,112	28,667,759
Cleveland	3,689,696	77,449,802	Robeson	4,205,752	88,200,033
Columbus	1,361,913	28,492,608	Rockingham	2,863,557	59,866,203
Craven	4,614,732	96,818,988	Rowan	5,359,521	112,304,324
Cumberland	14,929,999	313,206,058	Rutherford	2,123,351	44,369,274
Currituck	954,419	19,906,746	Sampson	1,823,821	38,279,428
Dare	3,026,989	63,484,819	Scotland	1,143,203	23,894,392
Davidson	5,072,431	106,415,629	Stanly	2,191,468	45,978,475
Davie	1,349,130	28,293,334	Stokes	929,821	19,567,669
Duplin	1,638,953	34,227,274	Surry	3,311,145	69,436,036
Durham	28,827,684	605,371,096	Swain	358,708	7,494,814
Edgecombe	1,399,728	29,398,430	Transylvania	1,153,039	24,174,876
Forsyth	21,028,081	441,306,827	Tyrrell	81,619	1,683,380
Franklin	1,617,476	33,946,839	Union	7,671,749	160,495,811
Gaston	9,097,400	190,910,779	Vance	1,477,353	31,041,081
Gates	136,535	2,870,609	Wake	70,520,887	1,479,852,819
Graham	197,867	4,100,609	Warren	282,134	5,939,175
Granville	1,276,884	26,759,119	Washington	309,149	6,362,970
Greene	278,178	5,830,364	Watauga	3,156,390	66,002,178
Guilford	28,071,151	588,710,276	Wayne	4,552,611	94,942,500
Halifax	1,831,305	38,381,221	Wilkes	2,389,957	50,118,401
Harnett	3,568,208	74,818,176	Wilson	3,892,819	81,717,731
Haywood	2,634,032	55,168,597	Yadkin	833,306	17,478,095
Henderson	4,569,120	95,428,724	Yancey	528,658	11,116,117
Hertford	826,310	17,316,628	Foreign	25,660,168	539,608,848
Hoke	830,599	17,423,866	Combined General Rate	123,666,408	–
Hyde	107,860	2,227,329	Motor Vehicle Leasing (Short-Term)	6,307,129	–
Iredell	9,033,136	189,742,842			
Jackson	1,784,921	37,405,289			
Johnston	7,379,772	155,139,395			
Jones	226,772	4,770,239			
Lee	2,956,367	62,743,106			
Lenoir	2,117,523	44,287,125			
Lincoln	3,128,621	65,654,883	<b>TOTALS</b>	<b>\$ 676,787,728</b>	<b>\$ 11,469,437,022</b>

\* 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 February 2019. Data reflect sales (including purchases for use) primarily in January 2019, but may include sales in 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**

<b>February 2019 Report</b>					
Type of business	Gross Collections*	Taxable Sales and Purchases*	Type of business	Gross Collections*	Taxable Sales and Purchases*
<b>3% and 4.75% Tax Group</b>	<b>\$ 1,360,266</b>	<b>\$ 35,801,953</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 64,783,933</b>	<b>\$ 1,361,039,232</b>
001 Manufactured homes - 4.75%	518,534	10,947,679	601 Sheet metal shops; steel fabricators	2,480,210	52,080,275
002 Boats - 3%	580,962	19,365,384	602 Building hardware and machine stores	487,685	10,163,116
004 Modular homes - 4.75%	260,770	5,488,890	603 Building material dealers	43,753,703	920,414,072
			604 Cabinet shops	1,350,615	28,012,323
<b>Apparel Group - 4.75%</b>	<b>\$ 16,440,482</b>	<b>\$ 344,830,231</b>	605 Electrical, plumbing and heating supply dealers	12,504,490	262,141,548
101 Boot and shoe stores	2,438,599	51,221,325	606 Monument and tombstone dealers	80,198	1,687,162
102 Clothing stores	13,086,920	274,520,441	607 Others	2,549,549	53,535,284
103 Furriers (suppressed)			608 Storm window and door dealers	1,577,483	33,005,452
104 Men's clothing & accessory stores	14,848	305,537			
105 Women's clothing & accessory stores	24,186	504,528	<b>Unclassified Group - 4.75%</b>	<b>\$ 161,930,912</b>	<b>\$ 3,395,277,816</b>
106 Shoe repair shops	213,332	4,481,266	701 Beauty and barber shops and supply dealers	1,818,738	37,984,400
107 Others	662,598	13,797,133	702 Bookstores, school supply stores	4,513,709	94,903,534
<b>Automotive Group - 4.75%</b>	<b>\$ 37,822,088</b>	<b>\$ 789,821,743</b>	703 Newsstands	695,718	14,515,157
201 Motor vehicle dealers	8,639,045	181,179,665	704 Coal, wood, fuel oil, and bottled gas dealers	3,421,377	71,825,596
202 Service stations	3,232,364	66,202,594	705 Feed stores, millers, hatcheries	630,504	13,217,124
203 Garages	6,311,780	131,133,431	706 Florists and nurseries	1,394,414	28,776,737
204 Motorcycle and bicycle dealers	844,772	17,750,508	707 Airplane dealers	527,400	11,058,567
205 Automotive supply stores	10,003,860	209,399,699	708 Hotels, motels, cottage rentals, etc.	14,371,900	301,956,911
206 Others	1,501,291	31,043,180	709 Office machine and supply dealers	12,332,364	258,838,715
207 Oil and petroleum products dealers	2,997,545	63,070,642	710 Funeral homes	805,855	16,718,593
208 Tire dealers, recappers and repairers	4,043,010	84,812,753	711 Others	100,135,623	2,100,715,070
209 Manufactured home (mobile home) dealers	248,422	5,229,271	712 Photographers, artists, photofinishers	1,915,204	39,759,683
<b>Food Group - 4.75%</b>	<b>\$ 102,561,057</b>	<b>\$ 2,144,737,941</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,703,148	77,146,617
301 Bakeries	1,534,112	32,018,390	714 Laundries, dry cleaners, etc.	1,168,653	24,257,994
302 Candy and confectionery stores	329,396	6,805,793	715 Hospitals, physicians, veterinarians, etc.	6,096,073	128,041,658
303 Dairies and dairy bars	478,547	9,722,163	716 Boat and marine supply dealers	621,388	12,903,120
304 Grocery stores, meat markets, etc.	24,106,207	506,060,961	717 Pet, hobby and craft shops	4,159,834	87,117,138
305 Vending machine operators; drink stands	1,803,587	37,808,422	718 Chemical, janitorial supplies and paper products dealers	2,692,216	56,283,227
306 Restaurants, cafeterias, grills, snack bars, etc.	70,344,664	1,470,423,324	719 Machine shops; locksmiths, etc.	926,794	19,257,976
307 Others	987,504	20,477,237			
308 Taverns, nightclubs, etc.	2,977,041	61,421,652			
<b>Furniture Group - 4.75%</b>	<b>\$ 19,795,415</b>	<b>\$ 414,125,257</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 546,814,190</b>	<b>\$ 11,469,437,022</b>
401 Furniture stores	7,914,433	166,030,460	<b>Combined General Rate - 7%</b>	<b>\$ 123,666,408</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,575,908	95,957,531	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	324,117	6,747,222	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 6,307,129</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,553,522	32,636,023			
405 Others	1,027,390	20,499,583			
406 Awning and blinds dealers	154,866	3,244,658			
407 Antique dealers; interior decorators	1,518,723	31,870,955			
408 Upholstery shops; floor covering dealers	2,726,456	57,138,826			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 142,120,037</b>	<b>\$ 2,983,802,851</b>	<b>Grand Total - All Groups</b>	<b>\$ 676,787,728</b>	<b>\$ 11,469,437,022</b>
501 Department stores	14,452,214	304,047,158			
502 Drugstores; drug and medical supply houses	8,692,699	182,825,380			
503 Dry goods stores; fabric and yarn shops	508,695	10,665,577			
504 Farm implement and supply stores	3,089,691	64,874,750			
505 Discount stores; general stores	33,437,069	703,680,954			
506 Hardware stores	3,226,827	67,705,278			
507 Jewelry stores; watch and clock repair shops	1,667,007	34,853,077			
508 Leather and leather goods stores	226,429	4,765,343			
509 Industrial machinery and supply dealers	8,096,043	169,708,604			
510 Secondhand goods stores; flea markets	1,529,676	32,108,897			
511 Sporting goods stores; toy shops	3,367,878	70,587,737			
512 Variety stores; 5 & 10 specialty stores	4,455,760	93,706,283			
513 Others	50,595,307	1,060,073,684			
514 Paint, wallpaper, and glass stores	2,071,606	43,497,390			
515 Pawn shops; army surplus stores, etc.	571,964	11,961,104			
516 Road building equipment and supply dealers	4,661,717	98,075,718			
517 Gift and novelty shops; coin dealers	1,469,457	30,665,916			

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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.