

**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 2022 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 11,922,770	\$ 249,901,870	Macon	\$ 2,608,495	\$ 54,705,633
Alexander	1,135,706	23,842,543	Madison	773,760	16,250,192
Alleghany	384,559	8,083,456	Martin	848,582	17,803,066
Anson	715,823	15,063,197	McDowell	1,852,681	38,976,892
Ashe	1,245,041	26,154,053	Mecklenburg	104,485,356	2,195,365,657
Avery	1,756,730	36,920,993	Mitchell	634,721	13,259,830
Beaufort	2,426,330	51,290,150	Montgomery	1,019,803	21,433,854
Bertie	447,560	9,385,819	Moore	6,793,411	142,487,438
Bladen	901,303	18,954,343	Nash	5,710,278	119,688,457
Brunswick	9,543,459	201,089,073	New Hanover	21,422,577	450,589,752
Buncombe	23,188,256	486,445,120	Northampton	511,261	10,756,418
Burke	3,857,395	81,167,069	Onslow	10,615,140	222,865,727
Cabarrus	16,478,620	346,429,185	Orange	8,881,806	186,557,793
Caldwell	3,022,325	63,593,743	Pamlico	462,342	9,738,064
Camden	358,970	7,550,172	Pasquotank	2,416,593	50,706,948
Carteret	5,126,841	107,985,760	Pender	2,585,948	54,321,063
Caswell	380,243	7,950,760	Perquimans	388,339	8,145,258
Catawba	10,968,910	230,937,599	Person	1,628,525	34,210,426
Chatham	3,876,228	81,379,305	Pitt	11,445,203	239,763,614
Cherokee	1,641,962	34,477,825	Polk	816,795	17,131,757
Chowan	602,035	12,632,026	Randolph	5,899,454	123,656,299
Clay	455,400	9,579,253	Richmond	1,839,651	38,645,043
Cleveland	5,042,577	105,878,491	Robeson	4,762,328	99,974,636
Columbus	1,866,628	39,241,806	Rockingham	3,711,126	77,960,793
Craven	5,399,732	113,423,259	Rowan	7,407,372	155,997,472
Cumberland	19,626,887	412,029,657	Rutherford	2,952,125	61,852,652
Currituck	1,732,479	36,397,783	Sampson	2,241,769	46,963,154
Dare	5,088,542	106,759,320	Scotland	1,417,800	29,831,263
Davidson	7,252,424	152,454,978	Stanly	3,553,687	74,526,652
Davie	1,778,948	37,247,735	Stokes	1,355,728	28,396,793
Duplin	1,906,059	39,981,363	Surry	4,463,466	93,359,620
Durham	35,378,234	743,066,976	Swain	703,441	14,746,545
Edgecombe	1,751,798	36,788,634	Transylvania	1,631,774	34,188,524
Forsyth	27,947,154	586,801,937	Tyrrell	114,219	2,437,523
Franklin	2,694,300	56,621,264	Union	11,839,685	248,708,592
Gaston	12,869,118	270,491,568	Vance	3,957,248	83,243,349
Gates	212,871	4,471,797	Wake	90,976,368	1,909,648,613
Graham	354,478	7,068,237	Warren	460,223	9,665,607
Granville	1,828,919	38,390,586	Washington	360,600	7,525,255
Greene	405,357	8,513,278	Watauga	4,493,648	94,303,092
Guilford	33,405,434	700,596,578	Wayne	5,661,715	118,672,957
Halifax	2,167,711	45,491,409	Wilkes	3,628,148	76,265,037
Harnett	5,122,722	107,687,424	Wilson	4,826,797	101,128,946
Haywood	3,726,413	78,218,840	Yadkin	1,169,250	24,565,961
Henderson	6,782,809	142,645,437	Yancey	745,133	15,593,913
Hertford	1,010,179	21,151,192	Foreign	37,295,453	785,155,804
Hoke	1,240,420	26,058,911	Combined General Rate	122,983,903	—
Hyde	200,025	4,177,120	Motor Vehicle Lease (Short-Term)		
Iredell	12,811,767	269,759,953	and Subscription	5,954,950	—
Jackson	2,832,538	59,505,777			
Johnston	9,796,231	206,005,146			
Jones	271,037	5,680,986			
Lee	4,026,454	85,821,035			
Lenoir	2,567,504	53,866,530			
Lincoln	4,787,045	100,727,098	<b>TOTALS</b>	<b>\$ 846,629,939</b>	<b>\$ 15,075,607,349</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 2022. Data reflect sales (including purchases for use) primarily for January 2022, 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**

<b>February 2022 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>\$ 2,211,510</b>	<b>\$ 56,564,502</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 88,523,446</b>	<b>\$ 1,862,598,002</b>
001 Manufactured homes - 4.75%	940,342	19,796,683	601 Sheet metal shops; steel fabricators	4,097,501	86,160,793
002 Boats - 3%	814,805	27,160,190	602 Building hardware and machine stores	819,964	17,260,997
004 Modular homes - 4.75%	456,362	9,607,629	603 Building material dealers	59,971,124	1,261,682,603
			604 Cabinet shops	1,426,812	29,661,303
<b>Apparel Group - 4.75%</b>	<b>\$ 21,514,835</b>	<b>\$ 449,425,485</b>	605 Electrical, plumbing and heating supply dealers	16,023,714	336,306,920
101 Boot and shoe stores	3,437,614	72,073,686	606 Monument and tombstone dealers	81,260	1,649,578
102 Clothing stores	17,054,061	356,075,475	607 Others	4,100,576	86,191,508
103 Furriers (suppressed)			608 Storm window and door dealers	2,002,495	43,684,301
104 Men's clothing & accessory stores	20,430	430,115			
105 Women's clothing & accessory stores	30,707	633,239	<b>Unclassified Group - 4.75%</b>	<b>\$ 209,173,030</b>	<b>\$ 4,389,433,849</b>
106 Shoe repair shops	246,049	5,022,400	701 Beauty and barber shops and supply dealers	2,024,078	42,071,790
107 Others	725,974	15,190,569	702 Bookstores, school supply stores	3,647,333	76,670,837
<b>Automotive Group - 4.75%</b>	<b>\$ 43,863,231</b>	<b>\$ 919,348,057</b>	703 Newsstands	1,178,470	24,331,254
201 Motor vehicle dealers	9,478,623	199,543,992	704 Coal, wood, fuel oil, and bottled gas dealers	3,612,178	76,020,834
202 Service stations	4,414,234	92,718,679	705 Feed stores, millers, hatcheries	737,048	15,508,156
203 Garages	7,321,073	152,166,007	706 Florists and nurseries	1,604,080	33,494,956
204 Motorcycle and bicycle dealers	1,253,986	26,369,813	707 Airplane dealers	329,083	6,888,808
205 Automotive supply stores	11,137,115	233,508,522	708 Hotels, motels, cottage rentals, etc.	17,496,777	367,315,175
206 Others	1,709,285	35,601,785	709 Office machine and supply dealers	15,171,321	319,154,324
207 Oil and petroleum products dealers	3,288,112	68,978,871	710 Funeral homes	1,179,794	24,611,601
208 Tire dealers, recappers and repairers	4,976,527	104,494,985	711 Others	135,623,079	2,846,439,659
209 Manufactured home (mobile home) dealers	284,277	5,965,403	712 Photographers, artists, photofinishers	3,915,318	81,820,067
<b>Food Group - 4.75%</b>	<b>\$ 119,598,184</b>	<b>\$ 2,505,025,721</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,864,176	81,030,529
301 Bakeries	1,714,551	35,815,174	714 Laundries, dry cleaners, etc.	1,087,844	22,750,255
302 Candy and confectionery stores	421,571	8,650,661	715 Hospitals, physicians, veterinarians, etc.	6,326,223	133,000,876
303 Dairies and dairy bars	666,451	13,604,988	716 Boat and marine supply dealers	857,855	17,880,653
304 Grocery stores, meat markets, etc.	36,247,618	761,164,180	717 Pet, hobby and craft shops	6,024,412	126,320,387
305 Vending machine operators; drink stands	1,948,237	40,709,729	718 Chemical, janitorial supplies and paper products dealers	3,149,276	66,138,300
306 Restaurants, cafeterias, grills, snack bars, etc.	73,712,286	1,543,343,724	719 Machine shops; locksmiths, etc.	1,344,687	27,985,387
307 Others	1,648,192	34,400,319			
308 Taverns, nightclubs, etc.	3,239,276	67,336,945			
<b>Furniture Group - 4.75%</b>	<b>\$ 20,946,601</b>	<b>\$ 439,698,107</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 717,691,086</b>	<b>\$ 15,075,607,349</b>
401 Furniture stores	9,059,356	190,416,597	<b>Combined General Rate - 7%</b>	<b>\$ 122,983,903</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	3,897,711	81,958,832	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	334,526	7,018,242	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 5,954,950</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,271,421	26,726,481			
405 Others	971,466	20,329,159	<b>Grand Total - All Groups</b>	<b>\$ 846,629,939</b>	<b>\$ 15,075,607,349</b>
406 Awning and blinds dealers	182,302	3,811,222			
407 Antique dealers; interior decorators	1,971,676	41,261,736			
408 Upholstery shops; floor covering dealers	3,258,143	68,175,838			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 211,860,247</b>	<b>\$ 4,453,513,627</b>			
501 Department stores	18,935,079	398,489,531			
502 Drugstores; drug and medical supply houses	11,725,273	246,584,733			
503 Dry goods stores; fabric and yarn shops	542,974	11,408,975			
504 Farm implement and supply stores	4,471,619	93,950,190			
505 Discount stores; general stores	34,602,451	727,479,015			
506 Hardware stores	4,433,345	93,113,664			
507 Jewelry stores; watch and clock repair shops	2,288,945	48,044,051			
508 Leather and leather goods stores	373,090	7,854,200			
509 Industrial machinery and supply dealers	9,309,483	195,611,546			
510 Secondhand goods stores; flea markets	1,820,471	38,061,623			
511 Sporting goods stores; toy shops	5,423,871	113,895,968			
512 Variety stores; 5 & 10 specialty stores	6,389,606	134,477,284			
513 Others	102,184,439	2,147,984,641			
514 Paint, wallpaper, and glass stores	1,718,663	36,145,289			
515 Pawn shops; army surplus stores, etc.	757,108	15,904,796			
516 Road building equipment and supply dealers	5,240,625	110,219,529			
517 Gift and novelty shops; coin dealers	1,643,203	34,288,594			

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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.