

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

February 2023 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 12,546,196	\$ 263,912,180	Macon	\$ 2,910,262	\$ 61,208,651
Alexander	1,300,695	27,309,205	Madison	900,277	18,923,301
Alleghany	503,595	10,561,267	Martin	1,026,501	21,625,802
Anson	794,150	16,729,764	McDowell	2,061,169	43,358,045
Ashe	1,473,502	30,943,717	Mecklenburg	121,504,332	2,555,494,786
Avery	2,119,872	44,656,457	Mitchell	774,415	16,250,772
Beaufort	2,679,160	55,520,691	Montgomery	1,119,818	23,641,388
Bertie	513,816	10,765,236	Moore	7,993,640	168,148,712
Bladen	1,119,745	23,564,684	Nash	6,417,927	135,025,151
Brunswick	11,646,517	245,182,965	New Hanover	24,441,946	514,585,665
Buncombe	26,260,789	552,510,049	Northampton	665,130	13,972,008
Burke	4,134,463	87,241,139	Onslow	12,085,458	254,104,321
Cabarrus	19,658,679	414,323,548	Orange	10,375,751	217,995,515
Caldwell	3,524,579	74,210,661	Pamlico	520,194	10,946,594
Camden	375,532	7,971,443	Pasquotank	2,729,523	57,358,774
Carteret	5,755,679	121,332,998	Pender	2,921,726	61,658,290
Caswell	471,139	9,929,651	Perquimans	402,353	8,453,407
Catawba	12,347,992	260,023,012	Person	1,840,539	38,794,900
Chatham	4,652,506	98,052,186	Pitt	12,762,356	268,485,535
Cherokee	1,833,544	38,600,273	Polk	827,894	17,456,702
Chowan	709,150	14,944,417	Randolph	7,442,121	156,592,144
Clay	535,211	11,254,686	Richmond	2,007,984	42,313,413
Cleveland	5,297,010	111,502,862	Robeson	5,665,710	119,435,089
Columbus	2,163,917	45,574,516	Rockingham	4,508,793	94,971,641
Craven	6,336,458	133,194,341	Rowan	8,325,572	175,303,461
Cumberland	21,501,998	452,366,785	Rutherford	3,280,444	68,708,232
Currituck	1,917,983	40,384,514	Sampson	2,757,476	58,002,520
Dare	5,720,632	120,367,033	Scotland	1,556,606	32,794,186
Davidson	8,037,823	169,789,875	Stanly	3,867,286	81,511,162
Davie	2,127,604	44,757,767	Stokes	1,547,664	32,515,135
Duplin	2,197,657	46,359,656	Surry	4,875,153	102,862,278
Durham	39,030,625	822,025,060	Swain	760,270	16,000,834
Edgecombe	2,104,179	44,372,635	Transylvania	1,878,729	39,538,559
Forsyth	30,912,065	651,019,742	Tyrrell	124,589	2,605,973
Franklin	3,129,071	65,943,958	Union	13,448,773	282,897,760
Gaston	14,762,627	310,893,989	Vance	2,323,232	49,099,608
Gates	232,637	4,874,307	Wake	107,004,820	2,250,284,423
Graham	350,432	7,366,639	Warren	479,806	10,113,482
Granville	2,137,781	44,932,363	Washington	447,451	9,448,230
Greene	477,892	10,072,326	Watauga	5,026,878	105,812,309
Guilford	37,827,707	790,165,739	Wayne	6,176,010	129,685,717
Halifax	2,642,416	55,573,080	Wilkes	3,381,098	71,086,572
Harnett	5,800,719	122,138,226	Wilson	5,191,398	109,187,009
Haywood	4,228,799	88,982,221	Yadkin	1,307,915	27,548,443
Henderson	7,237,175	152,407,967	Yancey	805,942	17,029,849
Hertford	1,054,856	22,272,908	Foreign	39,306,762	828,449,761
Hoke	1,406,634	29,699,196	Combined General Rate	150,225,337	—
Hyde	156,110	3,276,396	Motor Vehicle Lease (Short-Term) and Subscription	6,238,348	—
Iredell	14,556,321	306,630,548			
Jackson	2,994,117	62,893,380			
Johnston	10,853,506	228,727,366			
Jones	276,996	5,819,800			
Lee	4,484,417	95,606,965			
Lenoir	2,766,250	58,157,920			
Lincoln	5,539,739	116,776,540	TOTALS	\$ 969,464,039	\$ 17,105,752,956

* 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 2023. Data reflect sales (including purchases for use) primarily for January 2023, 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

February 2023 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	\$ 2,517,603	\$ 62,431,404	Lumber & Building Material Group - 4.75%	\$ 103,106,514	\$ 2,169,772,778
001 Manufactured homes - 4.75%	1,120,785	23,595,464	601 Sheet metal shops; steel fabricators	5,038,457	106,062,892
002 Boats - 3%	767,810	25,593,655	602 Building hardware and machine stores	845,878	17,807,967
004 Modular homes - 4.75%	629,009	13,242,285	603 Building material dealers	70,657,695	1,487,103,269
			604 Cabinet shops	1,797,734	37,513,987
Apparel Group - 4.75%	\$ 23,966,547	\$ 500,494,067	605 Electrical, plumbing and heating supply dealers	17,677,929	372,065,186
101 Boot and shoe stores	4,061,388	85,471,169	606 Monument and tombstone dealers	110,683	2,330,178
102 Clothing stores	18,765,538	391,044,146	607 Others	3,975,621	83,680,292
103 Furriers (suppressed)			608 Storm window and door dealers	3,002,516	63,209,006
104 Men's clothing & accessory stores	38,505	810,625			
105 Women's clothing & accessory stores	19,250	405,253	Unclassified Group - 4.75%	\$ 239,078,312	\$ 5,017,012,836
106 Shoe repair shops	287,844	6,059,512	701 Beauty and barber shops and supply dealers	2,341,572	49,190,754
107 Others	794,023	16,703,361	702 Bookstores, school supply stores	4,565,258	89,819,835
Automotive Group - 4.75%	\$ 51,167,303	\$ 1,091,901,810	703 Newsstands	1,514,473	31,788,271
201 Motor vehicle dealers	12,013,467	252,887,018	704 Coal, wood, fuel oil, and bottled gas dealers	4,004,233	84,252,552
202 Service stations	5,043,548	106,111,572	705 Feed stores, millers, hatcheries	451,536	9,496,375
203 Garages	9,419,526	196,728,609	706 Florists and nurseries	1,660,384	34,588,088
204 Motorcycle and bicycle dealers	1,216,496	25,592,462	707 Airplane dealers	415,969	8,966,639
205 Automotive supply stores	12,400,545	277,702,444	708 Hotels, motels, cottage rentals, etc.	21,391,319	450,002,585
206 Others	2,059,884	43,239,443	709 Office machine and supply dealers	16,634,871	350,107,547
207 Oil and petroleum products dealers	3,417,848	71,954,699	710 Funeral homes	848,502	17,772,260
208 Tire dealers, recappers and repairers	5,392,534	113,402,274	711 Others	157,327,619	3,304,376,998
209 Manufactured home (mobile home) dealers	203,456	4,283,289	712 Photographers, artists, photofinishers	3,808,519	80,065,494
Food Group - 4.75%	\$ 138,271,476	\$ 2,904,684,716	713 Printers, publishers, blueprinters, engravers, etc.	4,467,134	93,434,705
301 Bakeries	2,302,956	48,384,603	714 Laundries, dry cleaners, etc.	1,302,651	27,413,926
302 Candy and confectionery stores	366,994	7,690,113	715 Hospitals, physicians, veterinarians, etc.	5,601,506	117,899,326
303 Dairies and dairy bars	853,296	17,926,308	716 Boat and marine supply dealers	927,338	19,511,204
304 Grocery stores, meat markets, etc.	36,743,796	772,685,981	717 Pet, hobby and craft shops	6,516,208	136,779,705
305 Vending machine operators; drink stands	2,029,314	42,709,244	718 Chemical, janitorial supplies and paper products dealers	3,841,537	80,862,196
306 Restaurants, cafeterias, grills, snack bars, etc.	90,156,523	1,893,352,496	719 Machine shops; locksmiths, etc.	1,457,684	30,684,377
307 Others	1,706,066	35,878,502			
308 Taverns, nightclubs, etc.	4,112,531	86,057,468			
Furniture Group - 4.75%	\$ 23,967,091	\$ 501,970,054	Total Retail Sales and Use Group	\$ 813,000,353	\$ 17,105,752,956
401 Furniture stores	10,692,057	224,678,128	Combined General Rate - 7%	\$ 150,225,337	\$ -
402 Household appliance dealers and repair services	4,596,903	95,982,801	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	355,081	7,418,662	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 6,238,348	\$ -
404 Industrial, office and store furniture and fixture dealers	1,639,478	34,508,305			
405 Others	1,050,603	21,091,717			
406 Awning and blinds dealers	216,041	4,544,854			
407 Antique dealers; interior decorators	2,000,246	42,021,907			
408 Upholstery shops; floor covering dealers	3,416,682	71,723,680			
General Merchandise Group - 4.75%	\$ 230,925,506	\$ 4,857,485,293	Grand Total - All Groups	\$ 969,464,039	\$ 17,105,752,956
501 Department stores	21,523,902	453,087,858			
502 Drugstores; drug and medical supply houses	11,657,280	245,111,446			
503 Dry goods stores; fabric and yarn shops	646,797	13,609,063			
504 Farm implement and supply stores	4,743,934	99,864,334			
505 Discount stores; general stores	37,999,974	799,971,988			
506 Hardware stores	4,956,528	104,302,847			
507 Jewelry stores; watch and clock repair shops	2,684,016	56,408,066			
508 Leather and leather goods stores	374,049	7,874,191			
509 Industrial machinery and supply dealers	10,284,210	216,491,082			
510 Secondhand goods stores; flea markets	1,769,292	37,133,084			
511 Sporting goods stores; toy shops	5,868,683	123,433,476			
512 Variety stores; 5 & 10 specialty stores	5,553,594	116,907,794			
513 Others	112,531,951	2,366,679,524			
514 Paint, wallpaper, and glass stores	2,858,364	60,097,651			
515 Pawn shops; army surplus stores, etc.	832,253	17,519,121			
516 Road building equipment and supply dealers	4,525,845	95,280,782			
517 Gift and novelty shops; coin dealers	2,114,833	43,712,986			

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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.