

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

March 2019 Report

County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 9,006,359	\$ 189,220,035	Macon	\$ 1,594,577	\$ 33,200,252
Alexander	797,677	16,732,887	Madison	391,977	8,047,035
Alleghany	292,330	5,947,881	Martin	770,592	16,011,517
Anson	535,475	11,215,901	McDowell	1,360,583	28,471,710
Ashe	970,277	20,267,565	Mecklenburg	83,866,981	1,759,968,041
Avery	1,073,140	22,408,912	Mitchell	477,055	9,954,939
Beaufort	1,822,437	38,576,634	Montgomery	737,719	15,462,383
Bertie	296,479	6,197,110	Moore	4,740,288	99,438,305
Bladen	793,584	16,649,785	Nash	4,186,792	87,829,290
Brunswick	6,265,611	130,450,637	New Hanover	17,953,737	376,013,147
Buncombe	18,371,476	385,077,723	Northampton	388,683	8,175,255
Burke	2,846,390	59,815,186	Onslow	8,849,545	185,838,020
Cabarrus	13,073,078	273,980,579	Orange	6,907,946	145,067,261
Caldwell	2,348,856	49,335,278	Pamlico	378,938	7,959,033
Camden	191,560	4,022,273	Pasquotank	1,857,123	38,988,498
Carteret	4,166,188	87,315,020	Pender	1,790,367	37,359,774
Caswell	271,717	5,689,791	Perquimans	204,707	4,249,712
Catawba	8,850,256	186,094,099	Person	1,275,949	26,768,393
Chatham	2,217,311	46,513,929	Pitt	8,885,213	186,045,573
Cherokee	1,086,538	22,814,162	Polk	532,701	11,150,518
Chowan	497,192	10,439,791	Randolph	4,451,619	93,327,677
Clay	291,686	6,074,336	Richmond	1,450,228	30,222,096
Cleveland	3,712,024	77,619,841	Robeson	4,492,499	94,078,780
Columbus	1,637,972	34,072,902	Rockingham	2,778,970	58,224,815
Craven	4,538,127	95,234,158	Rowan	4,992,185	104,447,101
Cumberland	16,239,375	340,286,796	Rutherford	2,279,645	47,817,120
Currituck	923,985	19,351,267	Sampson	1,811,586	37,721,860
Dare	2,831,112	59,231,867	Scotland	1,179,448	24,794,888
Davidson	5,488,635	114,936,681	Stanly	2,322,225	48,783,521
Davie	1,278,895	26,831,306	Stokes	927,351	19,453,594
Duplin	1,880,336	38,741,816	Surry	3,256,645	68,250,638
Durham	28,268,554	593,467,910	Swain	342,685	7,118,606
Edgecombe	1,489,431	31,214,199	Transylvania	1,192,166	24,845,927
Forsyth	19,165,903	401,973,750	Tyrrell	90,769	1,836,621
Franklin	1,591,501	33,357,987	Union	7,805,308	163,590,483
Gaston	9,005,933	188,823,445	Vance	1,587,288	33,555,454
Gates	136,843	2,899,185	Wake	69,419,121	1,456,346,603
Graham	236,093	4,955,567	Warren	273,473	5,715,804
Granville	1,375,376	28,803,532	Washington	305,195	6,310,493
Greene	290,721	6,063,937	Watauga	2,891,268	60,383,673
Guilford	29,192,142	612,260,542	Wayne	4,806,301	100,831,309
Halifax	2,596,253	54,592,564	Wilkes	2,496,156	52,330,670
Harnett	3,340,935	69,935,055	Wilson	3,788,037	79,481,012
Haywood	2,503,674	52,316,217	Yadkin	764,317	16,015,027
Henderson	4,371,923	91,642,702	Yancey	521,974	10,915,680
Hertford	839,232	17,636,002	Foreign	31,281,585	658,430,978
Hoke	806,279	16,881,403	Combined General Rate	127,559,462	-
Hyde	95,826	1,980,890	Motor Vehicle Leasing (Short-Term)	6,250,961	-
Iredell	9,201,068	192,978,608			
Jackson	1,834,550	38,484,226			
Johnston	7,127,661	149,725,254			
Jones	231,520	4,854,805			
Lee	2,817,026	60,408,861			
Lenoir	2,279,801	47,725,897			
Lincoln	3,262,326	68,525,966	TOTALS	\$ 685,126,593	\$ 11,563,483,741

* 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 March 2019. Data reflect sales (including purchases for use) primarily in February 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

March 2019 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	\$ 1,632,891	\$ 43,471,450	Lumber & Building Material Group - 4.75%	\$ 62,921,639	\$ 1,321,307,544
001 Manufactured homes - 4.75%	543,101	11,402,389	601 Sheet metal shops; steel fabricators	2,520,025	53,008,901
002 Boats - 3%	743,981	24,792,391	602 Building hardware and machine stores	523,214	10,998,384
004 Modular homes - 4.75%	345,808	7,276,669	603 Building material dealers	42,592,210	895,817,077
			604 Cabinet shops	1,172,552	24,442,396
Apparel Group - 4.75%	\$ 20,033,261	\$ 420,000,991	605 Electrical, plumbing and heating supply dealers	11,985,866	250,516,341
101 Boot and shoe stores	3,274,847	68,844,921	606 Monument and tombstone dealers	86,166	1,643,687
102 Clothing stores	15,646,331	327,972,588	607 Others	2,395,811	50,303,262
103 Furriers (suppressed)			608 Storm window and door dealers	1,645,796	34,577,496
104 Men's clothing & accessory stores	11,206	235,910			
105 Women's clothing & accessory stores	15,977	331,957	Unclassified Group - 4.75%	\$ 156,646,052	\$ 3,282,862,826
106 Shoe repair shops	298,468	6,266,428	701 Beauty and barber shops and supply dealers	1,880,289	39,265,059
107 Others	786,432	16,349,187	702 Bookstores, school supply stores	2,533,562	53,201,498
Automotive Group - 4.75%	\$ 36,535,898	\$ 764,604,143	703 Newsstands	709,713	14,781,037
201 Motor vehicle dealers	7,863,404	165,297,376	704 Coal, wood, fuel oil, and bottled gas dealers	2,528,542	52,985,963
202 Service stations	2,965,767	63,279,914	705 Feed stores, millers, hatcheries	598,439	12,563,135
203 Garages	6,262,815	129,663,790	706 Florists and nurseries	1,880,967	39,023,832
204 Motorcycle and bicycle dealers	1,024,623	21,198,526	707 Airplane dealers	471,587	9,917,027
205 Automotive supply stores	9,460,251	197,810,465	708 Hotels, motels, cottage rentals, etc.	15,500,794	324,691,981
206 Others	1,366,631	28,278,891	709 Office machine and supply dealers	10,715,270	225,409,877
207 Oil and petroleum products dealers	3,256,047	68,508,683	710 Funeral homes	807,397	16,659,277
208 Tire dealers, recappers and repairers	4,057,408	84,695,402	711 Others	99,027,631	2,076,474,289
209 Manufactured home (mobile home) dealers	278,951	5,871,096	712 Photographers, artists, photofinishers	1,952,189	40,652,474
Food Group - 4.75%	\$ 111,492,358	\$ 2,330,263,117	713 Printers, publishers, blueprinters, engravers, etc.	3,492,319	72,912,648
301 Bakeries	1,829,852	38,018,540	714 Laundries, dry cleaners, etc.	1,272,076	26,546,535
302 Candy and confectionery stores	318,409	6,555,997	715 Hospitals, physicians, veterinarians, etc.	5,440,236	113,975,101
303 Dairies and dairy bars	537,836	11,141,565	716 Boat and marine supply dealers	624,982	12,926,159
304 Grocery stores, meat markets, etc.	31,737,866	665,638,018	717 Pet, hobby and craft shops	3,646,612	76,394,690
305 Vending machine operators; drink stands	2,126,964	44,620,865	718 Chemical, janitorial supplies and paper products dealers	2,625,542	55,106,835
306 Restaurants, cafeterias, grills, snack bars, etc.	70,753,042	1,478,308,409	719 Machine shops; locksmiths, etc.	937,904	19,375,409
307 Others	955,977	19,833,959			
308 Taverns, nightclubs, etc.	3,232,411	66,145,762			
Furniture Group - 4.75%	\$ 19,177,785	\$ 400,640,846	Total Retail Sales and Use Group	\$ 551,316,169	\$ 11,563,483,741
401 Furniture stores	7,926,114	165,765,921	Combined General Rate - 7%	\$ 127,559,462	\$ -
402 Household appliance dealers and repair services	4,651,620	97,642,480	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	276,639	5,695,098	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,250,961	\$ -
404 Industrial, office and store furniture and fixture dealers	1,214,974	25,524,851			
405 Others	613,252	12,730,075	Grand Total - All Groups	\$ 685,126,593	\$ 11,563,483,741
406 Awning and blinds dealers	197,362	4,152,564			
407 Antique dealers; interior decorators	1,548,708	32,327,974			
408 Upholstery shops; floor covering dealers	2,749,116	56,801,884			
General Merchandise Group - 4.75%	\$ 142,876,286	\$ 3,000,332,825			
501 Department stores	16,198,104	340,959,662			
502 Drugstores; drug and medical supply houses	8,557,476	179,949,524			
503 Dry goods stores; fabric and yarn shops	483,900	10,122,195			
504 Farm implement and supply stores	3,123,337	65,599,267			
505 Discount stores; general stores	34,263,137	721,105,389			
506 Hardware stores	3,140,581	65,710,417			
507 Jewelry stores; watch and clock repair shops	2,132,566	44,620,519			
508 Leather and leather goods stores	236,093	4,955,355			
509 Industrial machinery and supply dealers	8,191,030	171,947,712			
510 Secondhand goods stores; flea markets	1,794,566	37,597,646			
511 Sporting goods stores; toy shops	4,662,262	97,849,300			
512 Variety stores; 5 & 10 specialty stores	4,814,232	101,179,923			
513 Others	46,939,789	983,563,456			
514 Paint, wallpaper, and glass stores	2,049,566	43,133,362			
515 Pawn shops; army surplus stores, etc.	643,999	13,489,596			
516 Road building equipment and supply dealers	4,249,071	89,418,340			
517 Gift and novelty shops; coin dealers	1,396,577	29,131,161			

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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.