

**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>March 2021 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,391,710	\$ 280,890,855	Macon	\$ 2,234,024	\$ 46,502,299
Alexander	1,036,516	21,734,247	Madison	669,723	13,971,755
Alleghany	370,943	7,775,765	Martin	851,969	17,798,297
Anson	644,098	13,501,212	McDowell	1,703,232	35,579,965
Ashe	1,210,105	25,294,316	Mecklenburg	90,002,604	1,887,230,321
Avery	1,724,459	35,896,145	Mitchell	569,757	11,934,864
Beaufort	2,146,171	45,486,925	Montgomery	921,235	19,219,040
Bertie	409,843	8,579,090	Moore	6,182,309	129,410,888
Bladen	1,104,748	23,283,036	Nash	4,456,478	93,356,842
Brunswick	7,797,957	163,909,527	New Hanover	19,185,055	402,823,361
Buncombe	20,176,913	421,842,053	Northampton	456,029	9,389,990
Burke	3,435,081	71,974,175	Onslow	9,968,016	208,455,738
Cabarrus	15,221,103	319,471,709	Orange	7,444,858	156,175,347
Caldwell	2,780,777	58,371,785	Pamlico	393,052	8,259,550
Camden	267,750	5,634,185	Pasquotank	2,239,263	46,889,356
Carteret	4,762,350	100,369,181	Pender	2,342,699	49,250,189
Caswell	346,182	7,247,643	Perquimans	319,229	6,696,305
Catawba	9,846,810	206,795,499	Person	1,439,812	30,266,591
Chatham	3,309,480	69,420,763	Pitt	10,058,051	210,256,303
Cherokee	1,526,994	32,141,864	Polk	725,618	15,028,882
Chowan	594,970	12,452,725	Randolph	5,313,484	111,459,828
Clay	420,803	8,822,269	Richmond	1,680,885	35,235,012
Cleveland	4,375,044	91,391,094	Robeson	4,883,532	102,420,183
Columbus	1,705,805	35,779,472	Rockingham	3,245,239	68,092,365
Craven	4,948,128	103,755,373	Rowan	6,071,204	127,259,421
Cumberland	18,182,854	381,657,203	Rutherford	2,652,826	55,414,570
Currituck	1,473,712	30,837,037	Sampson	2,107,707	44,214,107
Dare	4,162,193	86,762,746	Scotland	1,362,447	28,849,372
Davidson	6,390,801	133,930,916	Stanly	2,979,325	62,842,821
Davie	1,825,778	38,200,995	Stokes	1,186,864	24,762,025
Duplin	1,778,590	37,093,471	Surry	3,913,021	82,195,539
Durham	30,208,654	633,943,906	Swain	583,089	12,083,666
Edgecombe	2,025,917	42,385,468	Transylvania	1,590,554	33,246,767
Forsyth	24,037,026	504,251,062	Tyrrell	86,640	1,819,437
Franklin	2,210,406	46,365,769	Union	10,009,560	209,922,188
Gaston	10,857,373	227,793,757	Vance	1,783,036	37,755,216
Gates	190,580	4,001,835	Wake	77,938,787	1,633,377,222
Graham	305,185	6,380,393	Warren	395,917	8,265,973
Granville	1,705,654	35,454,654	Washington	361,922	7,561,844
Greene	341,014	7,110,857	Watauga	3,946,729	82,726,809
Guilford	29,887,279	627,236,572	Wayne	5,183,360	108,361,096
Halifax	2,200,486	46,102,366	Wilkes	3,125,991	65,602,009
Harnett	4,419,052	92,339,153	Wilson	3,981,872	83,351,880
Haywood	3,490,292	73,027,560	Yadkin	1,004,800	21,068,502
Henderson	5,441,535	114,070,880	Yancey	616,221	12,897,060
Hertford	946,519	19,816,545	Foreign	32,157,701	677,431,782
Hoke	1,126,755	23,626,071	Combined General Rate	122,785,183	—
Hyde	170,771	3,471,752	Motor Vehicle Lease (Short-Term) and Subscription	5,160,096	—
Iredell	11,229,657	235,774,124			
Jackson	2,588,540	54,080,674			
Johnston	8,398,330	176,210,042			
Jones	227,809	4,787,547			
Lee	3,690,922	78,339,659			
Lenoir	2,325,111	48,663,251			
Lincoln	4,430,683	93,130,187	<b>TOTALS</b>	<b>\$ 758,095,218</b>	<b>\$ 13,215,379,939</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 March 2021. Data reflect sales (including purchases for use) primarily for February 2021, but may include sales for 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%; 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>March 2021 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>\$ 1,978,958</b>	<b>\$ 54,695,717</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 74,150,662</b>	<b>\$ 1,558,010,112</b>
001 Manufactured homes - 4.75%	630,872	13,281,517	601 Sheet metal shops; steel fabricators	2,820,833	58,941,369
002 Boats - 3%	1,062,116	35,396,277	602 Building hardware and machine stores	781,523	16,433,577
004 Modular homes - 4.75%	285,970	6,017,923	603 Building material dealers	52,247,595	1,099,008,950
			604 Cabinet shops	1,310,094	27,149,329
<b>Apparel Group - 4.75%</b>	<b>\$ 20,590,788</b>	<b>\$ 427,399,566</b>	605 Electrical, plumbing and heating supply dealers	12,391,552	260,128,959
101 Boot and shoe stores	3,298,540	69,317,061	606 Monument and tombstone dealers	78,658	1,648,813
102 Clothing stores	16,212,808	335,917,862	607 Others	2,765,625	57,937,378
103 Furriers (suppressed)			608 Storm window and door dealers	1,754,781	36,761,737
104 Men's clothing & accessory stores	14,135	296,823			
105 Women's clothing & accessory stores	15,891	307,243	<b>Unclassified Group - 4.75%</b>	<b>\$ 177,092,233</b>	<b>\$ 3,712,069,993</b>
106 Shoe repair shops	231,274	4,866,887	701 Beauty and barber shops and supply dealers	1,844,381	38,606,555
107 Others	818,140	16,693,690	702 Bookstores, school supply stores	2,515,384	52,828,619
<b>Automotive Group - 4.75%</b>	<b>\$ 39,969,501</b>	<b>\$ 835,872,906</b>	703 Newsstands	921,621	19,158,386
201 Motor vehicle dealers	8,435,515	177,091,219	704 Coal, wood, fuel oil, and bottled gas dealers	3,049,029	64,123,585
202 Service stations	3,451,472	72,435,515	705 Feed stores, millers, hatcheries	630,755	13,249,133
203 Garages	6,830,151	141,338,925	706 Florists and nurseries	1,912,821	39,318,805
204 Motorcycle and bicycle dealers	1,250,285	26,022,774	707 Airplane dealers	257,663	5,403,668
205 Automotive supply stores	10,885,746	228,113,305	708 Hotels, motels, cottage rentals, etc.	12,427,980	260,959,561
206 Others	1,589,760	33,020,963	709 Office machine and supply dealers	12,063,345	253,741,125
207 Oil and petroleum products dealers	3,188,437	67,042,839	710 Funeral homes	966,059	20,119,838
208 Tire dealers, recappers and repairers	4,085,289	85,493,653	711 Others	114,124,239	2,392,062,058
209 Manufactured home (mobile home) dealers	252,846	5,313,712	712 Photographers, artists, photofinishers	2,655,438	55,239,115
<b>Food Group - 4.75%</b>	<b>\$ 107,556,001</b>	<b>\$ 2,244,395,019</b>	713 Printers, publishers, blueprinters, engravers, etc.	3,444,391	71,870,499
301 Bakeries	1,680,326	34,874,383	714 Laundries, dry cleaners, etc.	1,084,082	22,639,539
302 Candy and confectionery stores	348,412	7,129,902	715 Hospitals, physicians, veterinarians, etc.	9,945,237	209,173,053
303 Dairies and dairy bars	566,217	11,695,727	716 Boat and marine supply dealers	796,975	16,574,432
304 Grocery stores, meat markets, etc.	31,930,428	669,446,957	717 Pet, hobby and craft shops	4,506,365	94,406,589
305 Vending machine operators; drink stands	1,709,416	35,939,920	718 Chemical, janitorial supplies and paper products dealers	2,815,695	59,113,702
306 Restaurants, cafeterias, grills, snack bars, etc.	67,120,871	1,399,077,600	719 Machine shops; locksmiths, etc.	1,130,774	23,481,731
307 Others	1,394,608	28,862,300			
308 Taverns, nightclubs, etc.	2,805,723	57,368,231			
<b>Furniture Group - 4.75%</b>	<b>\$ 21,192,946</b>	<b>\$ 442,763,123</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 630,149,939</b>	<b>\$ 13,215,379,939</b>
401 Furniture stores	9,456,952	197,756,961	<b>Combined General Rate - 7%</b>	<b>\$ 122,785,183</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,157,426	87,193,276	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	291,302	6,091,655	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 5,160,096</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,197,261	25,133,991			
405 Others	1,118,410	23,413,337	<b>Grand Total - All Groups</b>	<b>\$ 758,095,218</b>	<b>\$ 13,215,379,939</b>
406 Awning and blinds dealers	191,756	3,999,819			
407 Antique dealers; interior decorators	1,999,717	41,526,058			
408 Upholstery shops; floor covering dealers	2,780,121	57,648,025			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 187,618,851</b>	<b>\$ 3,940,173,502</b>			
501 Department stores	18,521,692	389,853,031			
502 Drugstores; drug and medical supply houses	9,050,850	189,743,923			
503 Dry goods stores; fabric and yarn shops	530,119	11,100,809			
504 Farm implement and supply stores	3,970,370	83,401,938			
505 Discount stores; general stores	33,755,232	709,866,973			
506 Hardware stores	4,147,767	87,141,385			
507 Jewelry stores; watch and clock repair shops	2,839,591	59,260,636			
508 Leather and leather goods stores	333,329	6,920,175			
509 Industrial machinery and supply dealers	7,763,152	162,954,787			
510 Secondhand goods stores; flea markets	1,936,000	40,720,385			
511 Sporting goods stores; toy shops	5,846,690	122,429,733			
512 Variety stores; 5 & 10 specialty stores	5,526,058	116,266,939			
513 Others	84,510,432	1,774,001,247			
514 Paint, wallpaper, and glass stores	2,115,021	44,505,335			
515 Pawn shops; army surplus stores, etc.	945,721	19,832,687			
516 Road building equipment and supply dealers	4,442,286	93,501,323			
517 Gift and novelty shops; coin dealers	1,384,541	28,672,196			

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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.