

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 2023 Report | | | | | |
|--------------------------|--------------------|------------------------------|---|-----------------------|------------------------------|
| County | Gross Collections* | Taxable Sales and Purchases* | County | Gross Collections* | Taxable Sales and Purchases* |
| Alamance | \$ 12,161,617 | \$ 255,679,260 | Macon | \$ 3,403,127 | \$ 71,644,179 |
| Alexander | 1,222,298 | 25,713,936 | Madison | 928,281 | 19,437,136 |
| Alleghany | 497,569 | 10,451,625 | Martin | 998,857 | 21,023,518 |
| Anson | 811,205 | 17,089,465 | McDowell | 1,962,550 | 41,213,542 |
| Ashe | 1,378,033 | 28,859,677 | Mecklenburg | 118,114,604 | 2,481,142,507 |
| Avery | 1,739,081 | 36,601,712 | Mitchell | 710,996 | 14,957,167 |
| Beaufort | 2,657,622 | 56,450,676 | Montgomery | 1,037,183 | 21,807,426 |
| Bertie | 497,492 | 10,444,942 | Moore | 7,751,459 | 163,071,792 |
| Bladen | 1,088,428 | 22,918,524 | Nash | 6,189,536 | 129,953,265 |
| Brunswick | 11,027,073 | 232,078,442 | New Hanover | 24,330,546 | 512,386,460 |
| Buncombe | 25,072,062 | 526,564,770 | Northampton | 606,961 | 12,760,557 |
| Burke | 4,132,638 | 87,124,199 | Onslow | 12,062,840 | 253,547,651 |
| Cabarrus | 19,712,054 | 415,109,421 | Orange | 9,815,968 | 206,320,693 |
| Caldwell | 3,460,266 | 72,684,465 | Pamlico | 496,781 | 10,427,556 |
| Camden | 347,996 | 7,343,484 | Pasquotank | 2,706,413 | 56,930,987 |
| Carteret | 5,621,824 | 118,241,254 | Pender | 3,074,183 | 64,780,856 |
| Caswell | 429,982 | 9,053,907 | Perquimans | 384,640 | 8,120,463 |
| Catawba | 12,205,012 | 257,805,249 | Person | 1,823,791 | 38,498,384 |
| Chatham | 4,636,782 | 97,402,850 | Pitt | 12,159,070 | 255,571,718 |
| Cherokee | 1,761,844 | 37,077,394 | Polk | 841,498 | 17,654,169 |
| Chowan | 734,835 | 15,428,781 | Randolph | 7,658,303 | 160,630,983 |
| Clay | 498,321 | 10,489,837 | Richmond | 2,057,423 | 43,162,783 |
| Cleveland | 4,994,744 | 104,842,243 | Robeson | 5,661,001 | 119,001,281 |
| Columbus | 2,125,833 | 44,718,495 | Rockingham | 4,582,899 | 96,285,391 |
| Craven | 6,021,683 | 126,328,591 | Rowan | 8,459,944 | 177,187,806 |
| Cumberland | 21,607,191 | 454,579,966 | Rutherford | 3,159,155 | 66,127,423 |
| Currituck | 1,771,175 | 37,166,100 | Sampson | 2,654,429 | 55,096,462 |
| Dare | 4,840,202 | 101,482,827 | Scotland | 1,671,118 | 35,133,387 |
| Davidson | 7,879,240 | 165,717,909 | Stanly | 3,833,965 | 81,007,419 |
| Davie | 2,180,871 | 45,884,709 | Stokes | 1,424,407 | 29,954,196 |
| Duplin | 2,192,113 | 46,121,298 | Surry | 4,835,563 | 101,819,004 |
| Durham | 37,616,340 | 791,732,247 | Swain | 725,178 | 14,973,191 |
| Edgecombe | 2,235,367 | 47,046,018 | Transylvania | 1,851,369 | 39,023,261 |
| Forsyth | 29,154,177 | 613,430,481 | Tyrrell | 104,188 | 2,192,886 |
| Franklin | 2,897,252 | 60,951,716 | Union | 12,291,737 | 258,696,358 |
| Gaston | 14,103,711 | 296,755,387 | Vance | 2,092,572 | 44,505,409 |
| Gates | 219,715 | 4,625,019 | Wake | 101,111,659 | 2,125,469,025 |
| Graham | 379,538 | 7,977,521 | Warren | 474,915 | 10,024,991 |
| Granville | 2,031,408 | 42,752,878 | Washington | 395,021 | 8,324,257 |
| Greene | 427,623 | 9,003,736 | Watauga | 4,688,380 | 98,421,860 |
| Guilford | 37,949,725 | 797,975,813 | Wayne | 6,302,566 | 132,586,076 |
| Halifax | 2,459,998 | 51,438,363 | Wilkes | 3,554,500 | 74,753,381 |
| Harnett | 5,723,761 | 118,169,346 | Wilson | 5,160,895 | 108,444,032 |
| Haywood | 4,053,191 | 84,933,779 | Yadkin | 1,227,089 | 25,816,192 |
| Henderson | 6,804,813 | 142,966,779 | Yancey | 708,696 | 14,921,209 |
| Hertford | 1,057,198 | 22,260,503 | Foreign | 37,964,482 | 799,533,651 |
| Hoke | 1,353,715 | 28,508,324 | Combined General Rate | 121,859,619 | — |
| Hyde | 154,071 | 3,237,137 | Motor Vehicle Lease (Short-Term) and Subscription | 6,900,247 | — |
| Iredell | 14,008,685 | 295,186,886 | | | |
| Jackson | 3,044,588 | 63,872,895 | | | |
| Johnston | 10,685,800 | 225,015,592 | | | |
| Jones | 307,383 | 6,308,939 | | | |
| Lee | 4,361,019 | 92,729,396 | | | |
| Lenoir | 2,836,438 | 59,593,636 | | | |
| Lincoln | 5,237,042 | 110,147,007 | TOTALS | \$ 917,220,245 | \$ 16,578,417,346 |

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

| March 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 | \$ 2,524,298 | \$ 66,702,854 | Lumber & Building Material Group - 4.75% | \$ 99,436,459 | \$ 2,089,329,345 |
| 001 Manufactured homes - 4.75% | 898,006 | 18,905,495 | 601 Sheet metal shops; steel fabricators | 4,889,268 | 99,963,220 |
| 002 Boats - 3% | 1,104,141 | 36,804,686 | 602 Building hardware and machine stores | 860,653 | 18,116,846 |
| 004 Modular homes - 4.75% | 522,152 | 10,992,673 | 603 Building material dealers | 67,316,076 | 1,416,834,196 |
| | | | 604 Cabinet shops | 1,760,276 | 36,991,653 |
| Apparel Group - 4.75% | \$ 25,049,270 | \$ 526,516,904 | 605 Electrical, plumbing and heating supply dealers | 17,491,527 | 367,777,194 |
| 101 Boot and shoe stores | 4,397,603 | 92,473,306 | 606 Monument and tombstone dealers | 101,108 | 2,126,536 |
| 102 Clothing stores | 19,508,633 | 410,117,132 | 607 Others | 3,901,941 | 81,956,809 |
| 103 Furriers (suppressed) | | | 608 Storm window and door dealers | 3,115,610 | 65,562,891 |
| 104 Men's clothing & accessory stores | 42,661 | 898,126 | | | |
| 105 Women's clothing & accessory stores | 18,410 | 385,041 | Unclassified Group - 4.75% | \$ 224,940,324 | \$ 4,723,312,319 |
| 106 Shoe repair shops | 244,719 | 5,145,951 | 701 Beauty and barber shops and supply dealers | 2,265,837 | 47,552,810 |
| 107 Others | 837,245 | 17,497,348 | 702 Bookstores, school supply stores | 2,878,148 | 60,487,344 |
| Automotive Group - 4.75% | \$ 49,170,817 | \$ 1,036,605,560 | 703 Newsstands | 1,319,324 | 27,627,017 |
| 201 Motor vehicle dealers | 11,251,190 | 236,413,001 | 704 Coal, wood, fuel oil, and bottled gas dealers | 3,111,604 | 65,504,652 |
| 202 Service stations | 4,257,662 | 89,482,463 | 705 Feed stores, millers, hatcheries | 456,585 | 9,603,413 |
| 203 Garages | 8,927,868 | 186,789,440 | 706 Florists and nurseries | 2,184,603 | 45,683,582 |
| 204 Motorcycle and bicycle dealers | 1,418,331 | 29,673,270 | 707 Airplane dealers | 407,991 | 8,357,755 |
| 205 Automotive supply stores | 12,237,205 | 262,067,279 | 708 Hotels, motels, cottage rentals, etc. | 20,871,256 | 438,224,444 |
| 206 Others | 1,963,265 | 40,849,741 | 709 Office machine and supply dealers | 12,701,990 | 267,246,289 |
| 207 Oil and petroleum products dealers | 3,352,012 | 70,564,065 | 710 Funeral homes | 921,562 | 19,193,168 |
| 208 Tire dealers, recappers and repairers | 5,473,745 | 114,670,702 | 711 Others | 150,086,535 | 3,152,037,488 |
| 209 Manufactured home (mobile home) dealers | 289,541 | 6,095,600 | 712 Photographers, artists, photofinishers | 3,918,286 | 82,106,540 |
| Food Group - 4.75% | \$ 138,318,642 | \$ 2,898,770,076 | 713 Printers, publishers, blueprinters, engravers, etc. | 4,538,369 | 95,011,546 |
| 301 Bakeries | 2,331,455 | 48,844,802 | 714 Laundries, dry cleaners, etc. | 1,349,108 | 28,371,718 |
| 302 Candy and confectionery stores | 404,464 | 8,489,922 | 715 Hospitals, physicians, veterinarians, etc. | 5,482,800 | 115,302,504 |
| 303 Dairies and dairy bars | 890,656 | 18,679,299 | 716 Boat and marine supply dealers | 966,665 | 20,134,335 |
| 304 Grocery stores, meat markets, etc. | 36,780,279 | 772,069,675 | 717 Pet, hobby and craft shops | 6,348,899 | 132,952,868 |
| 305 Vending machine operators; drink stands | 2,195,941 | 46,074,112 | 718 Chemical, janitorial supplies and paper products dealers | 3,736,269 | 78,622,749 |
| 306 Restaurants, cafeterias, grills, snack bars, etc. | 89,792,049 | 1,881,058,926 | 719 Machine shops; locksmiths, etc. | 1,394,493 | 29,292,098 |
| 307 Others | 1,558,619 | 32,350,491 | | | |
| 308 Taverns, nightclubs, etc. | 4,365,180 | 91,202,851 | | | |
| Furniture Group - 4.75% | \$ 23,019,569 | \$ 483,661,310 | Total Retail Sales and Use Group | \$ 788,460,380 | \$ 16,578,417,346 |
| 401 Furniture stores | 10,074,400 | 211,770,070 | Combined General Rate - 7% | \$ 121,859,619 | \$ - |
| 402 Household appliance dealers and repair services | 4,186,469 | 88,030,984 | Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel | | |
| 403 Musical merchandise dealers | 313,992 | 6,538,796 | Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5% | \$ 6,900,247 | \$ - |
| 404 Industrial, office and store furniture and fixture dealers | 1,587,909 | 33,395,684 | | | |
| 405 Others | 1,168,233 | 24,477,110 | Grand Total - All Groups | \$ 917,220,245 | \$ 16,578,417,346 |
| 406 Awning and blinds dealers | 223,592 | 4,707,196 | | | |
| 407 Antique dealers; interior decorators | 2,093,712 | 43,848,819 | | | |
| 408 Upholstery shops; floor covering dealers | 3,371,262 | 70,892,651 | | | |
| General Merchandise Group - 4.75% | \$ 226,000,999 | \$ 4,753,518,978 | | | |
| 501 Department stores | 21,818,196 | 459,246,296 | | | |
| 502 Drugstores; drug and medical supply houses | 11,287,523 | 237,332,557 | | | |
| 503 Dry goods stores; fabric and yarn shops | 604,553 | 12,691,664 | | | |
| 504 Farm implement and supply stores | 5,078,735 | 106,844,497 | | | |
| 505 Discount stores; general stores | 38,573,733 | 811,676,882 | | | |
| 506 Hardware stores | 4,951,245 | 104,154,471 | | | |
| 507 Jewelry stores; watch and clock repair shops | 2,949,974 | 62,062,861 | | | |
| 508 Leather and leather goods stores | 384,770 | 8,098,834 | | | |
| 509 Industrial machinery and supply dealers | 10,187,169 | 214,378,706 | | | |
| 510 Secondhand goods stores; flea markets | 1,872,479 | 39,365,548 | | | |
| 511 Sporting goods stores; toy shops | 5,828,947 | 122,627,510 | | | |
| 512 Variety stores; 5 & 10 specialty stores | 5,655,944 | 119,045,434 | | | |
| 513 Others | 105,731,085 | 2,223,165,893 | | | |
| 514 Paint, wallpaper, and glass stores | 2,852,504 | 60,049,901 | | | |
| 515 Pawn shops; army surplus stores, etc. | 1,013,166 | 21,329,666 | | | |
| 516 Road building equipment and supply dealers | 5,041,955 | 106,123,980 | | | |
| 517 Gift and novelty shops; coin dealers | 2,169,022 | 45,324,279 | | | |

* 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 2023. Data reflect sales (including purchases for use) primarily for February 2023, but may include sales for prior periods.

— 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.