

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 2024 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 13,719,136	\$ 286,014,244	Macon	\$ 2,864,032	\$ 59,258,873
Alexander	1,330,135	27,945,726	Madison	872,246	18,290,036
Alleghany	502,652	10,777,735	Martin	1,090,454	22,926,818
Anson	906,568	18,988,358	McDowell	2,140,218	44,895,660
Ashe	1,540,100	32,128,790	Mecklenburg	125,980,903	2,647,073,411
Avery	2,009,734	42,278,510	Mitchell	849,141	17,786,535
Beaufort	2,710,620	57,131,697	Montgomery	1,117,396	23,436,264
Bertie	612,797	12,851,849	Moore	8,534,396	178,952,251
Bladen	1,227,151	25,786,023	Nash	6,016,734	125,821,263
Brunswick	12,544,014	262,006,486	New Hanover	25,628,626	536,973,896
Buncombe	26,318,122	550,210,915	Northampton	604,409	12,606,832
Burke	4,227,008	88,651,953	Onslow	12,928,934	271,021,570
Cabarrus	20,957,632	439,870,884	Orange	10,749,618	225,190,905
Caldwell	3,500,628	73,653,062	Pamlico	539,594	11,353,873
Camden	512,974	10,797,691	Pasquotank	2,993,511	62,830,431
Carteret	5,856,056	123,051,499	Pender	3,445,518	72,221,928
Caswell	461,364	9,647,023	Perquimans	501,881	10,515,831
Catawba	13,108,338	276,627,358	Person	1,900,237	39,778,811
Chatham	5,393,509	113,060,616	Pitt	12,965,017	271,875,734
Cherokee	1,963,033	41,062,588	Polk	954,690	20,031,599
Chowan	896,169	18,825,947	Randolph	8,802,355	184,573,625
Clay	557,783	11,729,732	Richmond	2,088,672	43,805,599
Cleveland	5,593,907	116,136,620	Robeson	6,027,833	126,659,306
Columbus	2,456,022	51,313,372	Rockingham	4,543,085	95,229,027
Craven	6,570,161	137,598,684	Rowan	8,247,273	173,186,330
Cumberland	22,856,450	478,510,891	Rutherford	3,431,222	71,823,612
Currituck	1,916,423	39,713,165	Sampson	3,037,319	63,753,665
Dare	4,732,495	99,264,858	Scotland	1,792,629	37,700,895
Davidson	8,344,060	175,329,614	Stanly	4,047,647	84,858,326
Davie	2,157,062	45,403,410	Stokes	1,581,771	33,155,676
Duplin	2,313,925	48,525,214	Surry	4,929,471	103,836,027
Durham	38,561,218	807,693,658	Swain	745,485	15,543,507
Edgecombe	2,314,798	48,477,769	Transylvania	1,870,657	39,141,329
Forsyth	30,665,834	643,410,294	Tyrrell	124,975	2,628,877
Franklin	3,139,121	65,824,985	Union	13,547,686	283,921,274
Gaston	14,633,956	306,896,903	Vance	2,501,780	52,812,801
Gates	228,024	4,784,680	Wake	109,793,995	2,303,649,609
Graham	443,082	9,322,832	Warren	535,892	11,323,731
Granville	2,260,947	47,293,885	Washington	475,543	9,973,729
Greene	523,607	10,976,804	Watauga	4,757,701	100,496,608
Guilford	40,095,654	840,856,050	Wayne	6,928,614	145,072,599
Halifax	2,636,423	55,276,109	Wilkes	3,613,977	75,952,766
Harnett	6,389,831	133,792,746	Wilson	5,279,650	110,632,282
Haywood	4,279,625	89,610,314	Yadkin	1,234,915	26,106,300
Henderson	7,810,382	163,767,732	Yancey	803,957	16,795,354
Hertford	1,142,589	23,911,435	Foreign	40,706,834	858,100,576
Hoke	1,524,607	31,984,828	Combined General Rate	138,506,241	—
Hyde	160,985	3,267,063	Motor Vehicle Lease (Short-Term)		
Iredell	15,727,846	330,770,042	and Subscription	4,918,769	—
Jackson	2,989,658	62,528,175			
Johnston	12,089,667	254,032,209			
Jones	309,593	6,408,987			
Lee	4,984,503	105,677,300			
Lenoir	2,929,976	61,100,081			
Lincoln	5,551,426	116,175,562	TOTALS	\$ 986,742,879	\$ 17,692,310,909

* 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 2024. Data reflect sales (including purchases for use) primarily for February 2024, 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 2024 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	\$ 2,286,374	\$ 59,173,328	Lumber & Building Material Group - 4.75%	\$ 101,761,480	\$ 2,138,911,964
001 Manufactured homes - 4.75%	1,154,169	24,298,994	601 Sheet metal shops; steel fabricators	4,577,743	96,072,858
002 Boats - 3%	899,335	29,977,848	602 Building hardware and machine stores	1,138,323	23,935,380
004 Modular homes - 4.75%	232,870	4,896,487	603 Building material dealers	68,857,755	1,448,527,791
Apparel Group - 4.75%	\$ 26,133,510	\$ 548,541,479	604 Cabinet shops	1,812,390	38,051,616
101 Boot and shoe stores	4,261,809	89,457,776	605 Electrical, plumbing and heating supply dealers	18,854,886	395,873,283
102 Clothing stores	20,597,818	432,396,621	606 Monument and tombstone dealers	104,793	2,196,248
103 Furriers (suppressed)			607 Others	3,593,202	75,246,630
104 Men's clothing & accessory stores	59,188	1,246,054	608 Storm window and door dealers	2,822,387	59,008,157
105 Women's clothing & accessory stores	36,654	769,626	Unclassified Group - 4.75%	\$ 248,045,594	\$ 5,193,353,505
106 Shoe repair shops	273,643	5,754,521	701 Beauty and barber shops and supply dealers	2,529,002	52,545,372
107 Others	904,397	18,916,880	702 Bookstores, school supply stores	2,842,494	59,152,419
Automotive Group - 4.75%	\$ 53,013,855	\$ 1,111,289,262	703 Newsstands	1,755,126	36,593,076
201 Motor vehicle dealers	12,176,746	255,522,230	704 Coal, wood, fuel oil, and bottled gas dealers	2,946,013	61,852,488
202 Service stations	4,585,345	96,425,855	705 Feed stores, millers, hatcheries	518,172	10,855,267
203 Garages	10,635,737	220,053,613	706 Florists and nurseries	2,322,340	48,226,735
204 Motorcycle and bicycle dealers	1,292,808	26,654,352	707 Airplane dealers	477,932	10,049,902
205 Automotive supply stores	12,752,449	267,254,502	708 Hotels, motels, cottage rentals, etc.	22,852,095	479,753,400
206 Others	1,984,995	44,241,558	709 Office machine and supply dealers	14,042,236	295,071,657
207 Oil and petroleum products dealers	3,520,702	74,117,802	710 Funeral homes	839,138	17,440,294
208 Tire dealers, recappers and repairers	5,642,141	118,155,452	711 Others	166,534,357	3,486,542,911
209 Manufactured home (mobile home) dealers	422,932	8,863,899	712 Photographers, artists, photofinishers	4,912,834	101,999,979
Food Group - 4.75%	\$ 147,102,135	\$ 3,083,092,004	713 Printers, publishers, blueprinters, engravers, etc.	4,685,290	97,843,350
301 Bakeries	2,494,261	52,392,647	714 Laundries, dry cleaners, etc.	1,455,104	30,469,982
302 Candy and confectionery stores	419,673	8,773,040	715 Hospitals, physicians, veterinarians, etc.	6,184,119	129,980,698
303 Dairies and dairy bars	813,747	16,975,944	716 Boat and marine supply dealers	1,030,569	21,358,680
304 Grocery stores, meat markets, etc.	40,156,582	842,597,995	717 Pet, hobby and craft shops	6,377,052	133,736,673
305 Vending machine operators; drink stands	2,568,245	54,031,864	718 Chemical, janitorial supplies and paper products dealers	4,060,660	85,232,428
306 Restaurants, cafeterias, grills, snack bars, etc.	94,381,713	1,977,839,759	719 Machine shops; locksmiths, etc.	1,681,061	34,648,196
307 Others	1,784,369	37,341,988			
308 Taverns, nightclubs, etc.	4,483,546	93,138,767			
Furniture Group - 4.75%	\$ 23,280,602	\$ 486,035,353	Total Retail Sales and Use Group	\$ 843,317,869	\$ 17,692,310,909
401 Furniture stores	9,689,349	202,204,445	Combined General Rate - 7%	\$ 138,506,241	\$ -
402 Household appliance dealers and repair services	4,269,282	89,608,078	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	323,226	6,800,160	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 4,918,769	\$ -
404 Industrial, office and store furniture and fixture dealers	1,824,955	38,373,356			
405 Others	1,324,032	27,730,740	Grand Total - All Groups	\$ 986,742,879	\$ 17,692,310,909
406 Awning and blinds dealers	249,630	5,221,760			
407 Antique dealers; interior decorators	2,141,947	44,766,510			
408 Upholstery shops; floor covering dealers	3,458,181	71,330,303			
General Merchandise Group - 4.75%	\$ 241,694,319	\$ 5,071,914,013			
501 Department stores	22,839,407	480,346,805			
502 Drugstores; drug and medical supply houses	11,926,713	249,856,612			
503 Dry goods stores; fabric and yarn shops	686,372	14,429,503			
504 Farm implement and supply stores	5,859,619	123,199,173			
505 Discount stores; general stores	40,383,452	849,567,233			
506 Hardware stores	5,169,870	108,441,982			
507 Jewelry stores; watch and clock repair shops	3,140,716	65,727,542			
508 Leather and leather goods stores	380,711	7,997,889			
509 Industrial machinery and supply dealers	9,876,467	207,429,269			
510 Secondhand goods stores; flea markets	1,903,796	39,723,704			
511 Sporting goods stores; toy shops	6,234,508	130,873,199			
512 Variety stores; 5 & 10 specialty stores	6,380,533	134,250,940			
513 Others	115,261,877	2,416,359,765			
514 Paint, wallpaper, and glass stores	2,943,553	61,618,871			
515 Pawn shops; army surplus stores, etc.	1,064,973	22,376,700			
516 Road building equipment and supply dealers	5,534,162	116,232,972			
517 Gift and novelty shops; coin dealers	2,107,590	43,481,853			

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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.