

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 registration numbers. Detail data from this report may not be directly comparable to that in reports for other months because of corrections in registration numbers 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

April 2017 Report					
County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 9,944,596	\$ 208,634,570	Macon	\$ 1,873,238	\$ 39,370,214
Alexander	838,677	17,609,430	Madison	426,716	8,918,777
Alleghany	313,204	6,482,341	Martin	923,473	19,396,979
Anson	665,252	13,956,708	McDowell	1,466,931	30,749,307
Ashe	993,272	20,864,255	Mecklenburg	91,674,584	1,924,429,574
Avery	812,725	16,852,468	Mitchell	535,047	11,260,636
Beaufort	2,007,751	42,272,233	Montgomery	735,867	15,472,427
Bertie	360,170	7,527,340	Moore	5,380,704	112,959,197
Bladen	995,658	20,997,431	Nash	4,748,707	99,731,249
Brunswick	6,566,633	138,102,130	New Hanover	18,441,352	388,135,759
Buncombe	21,547,058	452,244,632	Northampton	473,037	9,932,119
Burke	3,017,531	63,590,925	Onslow	8,716,388	183,028,780
Cabarrus	14,612,426	307,238,990	Orange	6,894,449	144,736,613
Caldwell	2,385,774	49,969,330	Pamlico	375,346	7,908,429
Camden	228,677	4,781,089	Pasquotank	2,034,644	42,688,639
Carteret	4,342,545	91,526,078	Pender	1,806,458	37,892,594
Caswell	255,565	5,356,843	Perquimans	288,930	5,884,618
Catawba	10,324,889	217,789,123	Person	1,355,158	28,553,219
Chatham	2,656,691	55,840,593	Pitt	10,314,297	216,620,953
Cherokee	1,255,898	26,423,884	Polk	537,740	11,272,876
Chowan	517,983	10,876,881	Randolph	5,092,664	106,518,869
Clay	287,910	6,037,461	Richmond	1,656,297	34,757,589
Cleveland	3,941,733	82,850,979	Robeson	4,668,003	98,087,294
Columbus	1,821,881	38,221,937	Rockingham	2,974,622	62,455,686
Craven	4,579,518	96,310,734	Rowan	6,054,105	127,037,884
Cumberland	18,296,193	383,632,578	Rutherford	2,480,638	52,097,234
Currituck	1,012,408	21,248,530	Sampson	2,060,661	43,204,759
Dare	3,729,748	78,137,100	Scotland	1,367,575	28,740,134
Davidson	5,533,961	116,027,180	Stanly	2,454,112	51,299,402
Davie	1,404,547	29,343,623	Stokes	1,017,493	21,373,365
Duplin	1,748,867	36,668,706	Surry	3,793,208	79,650,534
Durham	30,453,901	639,952,321	Swain	434,613	9,061,975
Edgecombe	1,561,974	32,805,816	Transylvania	1,345,414	28,089,782
Forsyth	23,693,423	497,112,200	Tyrrell	89,897	1,847,853
Franklin	1,881,099	39,470,839	Union	8,736,548	183,100,210
Gaston	9,819,293	206,241,934	Vance	1,974,374	41,525,813
Gates	160,691	3,362,280	Wake	67,203,795	1,410,212,341
Graham	275,985	5,805,186	Warren	343,902	7,263,448
Granville	1,544,181	32,422,047	Washington	1,011,405	21,277,253
Greene	275,683	5,784,280	Watauga	2,960,377	62,224,400
Guilford	32,267,672	677,952,809	Wayne	5,247,974	110,408,099
Halifax	2,338,905	49,071,518	Wilkes	2,650,791	55,526,522
Harnett	3,694,479	77,802,115	Wilson	4,238,434	85,204,811
Haywood	2,781,635	58,341,670	Yadkin	955,467	19,936,175
Henderson	5,244,148	109,858,517	Yancey	445,617	9,377,819
Hertford	980,915	20,571,571	Foreign	34,865,262	736,799,636
Hoke	838,251	17,598,877	Combined General Rate	106,110,429	–
Hyde	154,283	3,192,375	Motor Vehicle Leasing (Short-Term)	4,885,546	–
Iredell	9,904,647	208,192,230			
Jackson	1,851,633	38,832,379			
Johnston	7,693,222	161,804,597			
Jones	178,877	3,740,576			
Lee	3,513,897	77,024,349			
Lenoir	2,495,711	52,017,873			
Lincoln	3,348,500	70,397,933	TOTALS	\$ 710,075,037	\$ 12,582,794,238

* Amounts shown are gross collections of sales and use tax (including collections of penalties and interest) and total taxable sales reported on sales and use tax returns submitted during April 2017. Data reflect sales primarily in March 2017, but may include sales from 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

April 2017 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 2,193,691	\$ 61,668,768	Lumber & Building Material Group - 4.75%	\$ 68,619,489	\$ 1,442,483,261
001 Manufactured homes - 4.75%	400,353	8,429,173	601 Sheet metal shops; steel fabricators	2,656,889	55,624,197
002 Boats - 3%	1,274,147	42,453,932	602 Building hardware and machine stores	550,769	11,520,443
004 Modular homes - 4.75%	519,191	10,785,664	603 Building material dealers	48,647,924	1,023,494,066
			604 Cabinet shops	1,287,167	26,876,528
Apparel Group - 4.75%	\$ 24,481,552	\$ 514,061,752	605 Electrical, plumbing and heating supply dealers	11,305,527	237,513,368
101 Boot and shoe stores	3,753,072	78,958,785	606 Monument and tombstone dealers	109,246	2,286,971
102 Clothing stores	19,226,974	403,694,509	607 Others	2,658,998	55,752,682
103 Furriers (suppressed)			608 Storm window and door dealers	1,402,968	29,415,006
104 Men's clothing & accessory stores	14,194	298,198			
105 Women's clothing & accessory stores	23,229	482,279	Unclassified Group - 4.75%	\$ 161,785,843	\$ 3,396,459,748
106 Shoe repair shops	478,841	9,986,415	701 Beauty and barber shops and supply dealers	2,191,875	45,840,146
107 Others	985,243	20,641,566	702 Bookstores, school supply stores	2,749,487	57,819,729
Automotive Group - 4.75%	\$ 40,332,861	\$ 844,164,490	703 Newsstands	617,390	12,877,135
201 Motor vehicle dealers	8,126,728	170,719,041	704 Coal, wood, fuel oil, and bottled gas dealers	1,854,308	39,006,815
202 Service stations	3,374,915	70,388,095	705 Feed stores, millers, hatcheries	659,367	13,828,094
203 Garages	5,906,625	122,383,053	706 Florists and nurseries	1,990,317	41,326,891
204 Motorcycle and bicycle dealers	1,297,739	27,196,931	707 Airplane dealers	524,573	11,004,001
205 Automotive supply stores	11,451,216	239,933,591	708 Hotels, motels, cottage rentals, etc.	15,764,963	330,524,510
206 Others	1,541,737	32,164,656	709 Office machine and supply dealers	11,859,094	249,313,776
207 Oil and petroleum products dealers	3,650,974	76,827,470	710 Funeral homes	904,588	18,901,735
208 Tire dealers, recappers and repairers	4,692,665	98,478,162	711 Others	100,678,214	2,114,006,604
209 Manufactured home (mobile home) dealers	290,261	6,073,491	712 Photographers, artists, photofinishers	2,284,741	47,472,879
Food Group - 4.75%	\$ 112,375,528	\$ 2,349,027,662	713 Printers, publishers, blueprinters, engravers, etc.	3,346,897	71,359,264
301 Bakeries	1,665,622	34,699,389	714 Laundries, dry cleaners, etc.	1,188,394	24,737,287
302 Candy and confectionery stores	365,021	7,623,886	715 Hospitals, physicians, veterinarians, etc.	6,259,043	131,603,759
303 Dairies and dairy bars	585,568	12,225,338	716 Boat and marine supply dealers	947,094	19,834,420
304 Grocery stores, meat markets, etc.	29,042,638	609,022,096	717 Pet, hobby and craft shops	4,104,630	86,114,034
305 Vending machine operators; drink stands	2,174,957	45,888,962	718 Chemical, janitorial supplies and paper products dealers	2,702,213	56,652,304
306 Restaurants, cafeterias, grills, snack bars, etc.	74,111,965	1,548,004,404	719 Machine shops; locksmiths, etc.	1,158,656	24,236,365
307 Others	1,014,572	21,148,840			
308 Taverns, nightclubs, etc.	3,415,184	70,414,746			
Furniture Group - 4.75%	\$ 21,018,438	\$ 439,950,772	Total Retail Sales and Use Group	\$ 599,079,062	\$ 12,582,794,238
401 Furniture stores	8,571,634	179,710,309	Combined General Rate - 7%	\$ 106,110,429	\$ -
402 Household appliance dealers and repair services	5,376,692	112,930,760	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	319,310	6,663,255	Motor Vehicle Leasing (Short-Term) - 8%	\$ 4,885,546	\$ -
404 Industrial, office and store furniture and fixture dealers	1,078,159	22,606,848			
405 Others	667,310	13,754,865	Grand Total - All Groups	\$ 710,075,037	\$ 12,582,794,238
406 Awning and blinds dealers	196,754	4,124,646			
407 Antique dealers; interior decorators	1,938,079	40,315,094			
408 Upholstery shops; floor covering dealers	2,870,500	59,844,995			
General Merchandise Group - 4.75%	\$ 168,271,660	\$ 3,534,977,784			
501 Department stores	19,916,852	419,253,981			
502 Drugstores; drug and medical supply houses	8,756,478	184,184,497			
503 Dry goods stores; fabric and yarn shops	619,196	13,009,346			
504 Farm implement and supply stores	4,227,002	88,883,650			
505 Discount stores; general stores	48,103,659	1,012,379,736			
506 Hardware stores	3,469,780	72,609,715			
507 Jewelry stores; watch and clock repair shops	2,020,706	42,027,400			
508 Leather and leather goods stores	202,911	4,266,477			
509 Industrial machinery and supply dealers	8,591,363	180,446,558			
510 Secondhand goods stores; flea markets	2,226,514	46,659,859			
511 Sporting goods stores; toy shops	5,268,323	110,176,199			
512 Variety stores; 5 & 10 specialty stores	5,973,464	125,696,659			
513 Others	49,845,164	1,045,545,898			
514 Paint, wallpaper, and glass stores	2,288,924	48,091,832			
515 Pawn shops; army surplus stores, etc.	702,021	14,684,175			
516 Road building equipment and supply dealers	4,299,067	90,362,367			
517 Gift and novelty shops; coin dealers	1,760,236	36,699,437			

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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.