

**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>April 2019 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 10,810,131	\$ 226,671,323	Macon	\$ 2,071,753	\$ 43,299,301
Alexander	930,421	19,527,434	Madison	502,489	10,476,774
Alleghany	323,355	6,725,692	Martin	945,063	19,806,812
Anson	706,618	14,792,186	McDowell	1,682,647	35,298,949
Ashe	1,163,933	24,301,400	Mecklenburg	101,752,359	2,134,563,311
Avery	969,821	20,224,188	Mitchell	565,159	11,867,701
Beaufort	2,164,638	45,767,780	Montgomery	895,216	18,568,920
Bertie	401,996	8,376,889	Moore	5,806,413	121,855,809
Bladen	882,572	18,406,269	Nash	4,953,206	103,591,150
Brunswick	7,689,135	161,664,413	New Hanover	21,814,955	457,492,501
Buncombe	22,895,549	478,916,517	Northampton	444,235	9,317,890
Burke	3,360,081	70,683,889	Onslow	10,668,337	223,668,086
Cabarrus	15,757,329	331,121,531	Orange	7,851,282	164,532,427
Caldwell	2,695,082	56,571,305	Pamlico	452,241	9,449,200
Camden	279,546	5,861,718	Pasquotank	2,416,905	50,494,243
Carteret	5,410,929	113,509,030	Pender	2,415,070	50,191,575
Caswell	348,418	7,299,883	Perquimans	305,995	6,501,292
Catawba	11,179,901	235,467,235	Person	1,540,054	32,436,283
Chatham	2,664,493	55,873,134	Pitt	10,642,047	223,150,822
Cherokee	1,456,267	30,575,240	Polk	632,090	13,147,631
Chowan	573,234	11,990,384	Randolph	5,403,890	113,127,413
Clay	392,122	8,219,614	Richmond	1,885,117	39,613,232
Cleveland	4,409,726	92,399,177	Robeson	5,265,206	110,104,506
Columbus	1,920,909	40,116,939	Rockingham	3,275,696	68,574,016
Craven	5,625,888	117,968,615	Rowan	6,335,813	132,709,302
Cumberland	18,991,088	397,776,835	Rutherford	2,952,796	62,011,068
Currituck	1,209,964	25,260,796	Sampson	2,200,846	46,150,800
Dare	4,266,897	89,604,730	Scotland	1,497,215	31,336,215
Davidson	6,625,264	138,709,613	Stanly	2,833,795	59,408,933
Davie	1,644,842	34,402,469	Stokes	1,137,492	23,399,017
Duplin	1,955,587	40,876,427	Surry	3,958,675	82,857,052
Durham	33,123,461	695,129,568	Swain	500,762	10,409,840
Edgecombe	1,886,337	39,556,023	Transylvania	1,458,463	30,481,434
Forsyth	24,155,463	506,203,435	Tyrrell	86,600	1,764,590
Franklin	1,944,051	40,760,335	Union	9,301,475	194,005,229
Gaston	11,058,869	231,844,104	Vance	1,986,796	42,065,548
Gates	179,027	3,761,895	Wake	84,462,419	1,772,980,322
Graham	295,377	6,228,457	Warren	371,593	7,813,104
Granville	1,583,876	33,213,815	Washington	352,457	7,286,086
Greene	306,308	6,402,459	Watauga	3,378,568	70,872,933
Guilford	34,408,199	721,753,834	Wayne	5,834,376	121,764,697
Halifax	2,259,370	47,464,187	Wilkes	3,305,315	69,258,537
Harnett	4,165,781	87,245,447	Wilson	4,487,536	93,913,360
Haywood	3,186,695	66,671,120	Yadkin	991,631	20,694,167
Henderson	5,501,280	114,962,349	Yancey	557,061	11,670,205
Hertford	968,981	20,337,180	Foreign	37,685,021	793,733,586
Hoke	970,274	20,286,678	Combined General Rate	110,027,919	—
Hyde	164,298	3,274,856	Motor Vehicle Leasing (Short-Term)	7,486,033	—
Iredell	11,378,535	239,728,766			
Jackson	2,275,538	47,659,956			
Johnston	8,877,031	186,503,010			
Jones	324,439	6,839,735			
Lee	3,668,520	79,751,084			
Lenoir	2,646,489	55,488,041			
Lincoln	4,160,307	87,492,258	<b>TOTALS</b>	<b>\$ 786,572,329</b>	<b>\$ 14,035,937,115</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 April 2019. Data reflect sales (including purchases for use) primarily in March 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**

**April 2019 Report**

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>\$ 2,450,205</b>	<b>\$ 67,594,089</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 79,059,363</b>	<b>\$ 1,661,612,455</b>
001 Manufactured homes - 4.75%	705,442	14,851,416	601 Sheet metal shops; steel fabricators	2,796,356	58,827,697
002 Boats - 3%	1,308,103	43,603,431	602 Building hardware and machine stores	736,707	15,494,503
004 Modular homes - 4.75%	436,660	9,139,243	603 Building material dealers	56,674,712	1,192,292,780
			604 Cabinet shops	1,487,310	30,037,374
<b>Apparel Group - 4.75%</b>	<b>\$ 26,440,895</b>	<b>\$ 554,984,420</b>	605 Electrical, plumbing and heating supply dealers	12,597,764	264,983,813
101 Boot and shoe stores	4,107,702	86,375,892	606 Monument and tombstone dealers	98,876	2,064,713
102 Clothing stores	20,960,643	439,898,944	607 Others	2,915,326	61,107,228
103 Furriers (suppressed)			608 Storm window and door dealers	1,752,312	36,804,348
104 Men's clothing & accessory stores	14,098	294,229	<b>Unclassified Group - 4.75%</b>	<b>\$ 187,899,183</b>	<b>\$ 3,936,422,027</b>
105 Women's clothing & accessory stores	30,878	637,572	701 Beauty and barber shops and supply dealers	2,324,900	48,389,578
106 Shoe repair shops	339,492	7,129,159	702 Bookstores, school supply stores	2,576,996	54,136,129
107 Others	988,081	20,648,625	703 Newsstands	872,593	18,062,832
<b>Automotive Group - 4.75%</b>	<b>\$ 43,888,860</b>	<b>\$ 916,154,510</b>	704 Coal, wood, fuel oil, and bottled gas dealers	2,134,726	44,900,853
201 Motor vehicle dealers	8,701,376	182,796,904	705 Feed stores, millers, hatcheries	742,667	15,605,299
202 Service stations	3,598,336	75,100,585	706 Florists and nurseries	2,327,478	48,326,559
203 Garages	7,329,312	151,341,759	707 Airplane dealers	708,666	14,811,815
204 Motorcycle and bicycle dealers	1,259,121	26,207,959	708 Hotels, motels, cottage rentals, etc.	18,999,322	398,743,144
205 Automotive supply stores	12,483,822	261,416,964	709 Office machine and supply dealers	12,237,318	257,042,550
206 Others	1,715,630	35,460,773	710 Funeral homes	906,132	18,648,906
207 Oil and petroleum products dealers	3,586,797	74,493,348	711 Others	120,743,369	2,530,459,208
208 Tire dealers, recappers and repairers	4,837,504	101,425,067	712 Photographers, artists, photofinishers	2,661,824	55,236,890
209 Manufactured home (mobile home) dealers	376,962	7,911,151	713 Printers, publishers, blueprinters, engravers, etc.	3,713,639	77,593,307
<b>Food Group - 4.75%</b>	<b>\$ 129,896,165</b>	<b>\$ 2,714,001,136</b>	714 Laundries, dry cleaners, etc.	1,278,616	26,792,348
301 Bakeries	1,816,073	37,469,572	715 Hospitals, physicians, veterinarians, etc.	5,689,959	119,503,391
302 Candy and confectionery stores	425,410	8,800,941	716 Boat and marine supply dealers	847,063	17,519,844
303 Dairies and dairy bars	900,252	18,655,425	717 Pet, hobby and craft shops	4,677,729	97,916,479
304 Grocery stores, meat markets, etc.	33,617,801	704,832,940	718 Chemical, janitorial supplies and paper products dealers	2,846,180	59,750,513
305 Vending machine operators; drink stands	2,215,015	46,413,178	719 Machine shops; locksmiths, etc.	1,610,007	32,982,384
306 Restaurants, cafeterias, grills, snack bars, etc.	85,565,886	1,787,301,645			
307 Others	1,189,030	24,808,321			
308 Taverns, nightclubs, etc.	4,166,699	85,719,114			
<b>Furniture Group - 4.75%</b>	<b>\$ 22,327,961</b>	<b>\$ 468,533,144</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 669,058,376</b>	<b>\$ 14,035,937,115</b>
401 Furniture stores	9,350,718	196,209,528	<b>Combined General Rate - 7%</b>	<b>\$ 110,027,919</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	5,036,049	105,877,099	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	364,092	7,534,424	<b>Motor Vehicle Leasing (Short-Term) - 8%</b>	<b>\$ 7,486,033</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,413,207	29,618,547			
405 Others	941,623	20,215,562			
406 Awning and blinds dealers	200,722	4,140,452			
407 Antique dealers; interior decorators	1,924,324	39,955,826			
408 Upholstery shops; floor covering dealers	3,097,225	64,981,706			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 177,095,745</b>	<b>\$ 3,716,635,334</b>	<b>Grand Total - All Groups</b>	<b>\$ 786,572,329</b>	<b>\$ 14,035,937,115</b>
501 Department stores	21,338,455	449,061,794			
502 Drugstores; drug and medical supply houses	10,177,444	214,042,346			
503 Dry goods stores; fabric and yarn shops	631,011	13,217,559			
504 Farm implement and supply stores	4,798,916	100,867,159			
505 Discount stores; general stores	40,212,272	845,895,207			
506 Hardware stores	4,292,158	89,917,166			
507 Jewelry stores; watch and clock repair shops	2,502,598	52,315,849			
508 Leather and leather goods stores	273,671	5,758,889			
509 Industrial machinery and supply dealers	9,626,382	201,605,588			
510 Secondhand goods stores; flea markets	2,143,281	44,934,927			
511 Sporting goods stores; toy shops	5,593,463	116,997,928			
512 Variety stores; 5 & 10 specialty stores	6,387,667	134,360,160			
513 Others	58,993,548	1,235,306,060			
514 Paint, wallpaper, and glass stores	2,437,186	51,202,063			
515 Pawn shops; army surplus stores, etc.	716,367	15,028,849			
516 Road building equipment and supply dealers	4,930,818	103,750,133			
517 Gift and novelty shops; coin dealers	2,040,506	42,373,660			

\* 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 April 2019. Data reflect sales (including purchases for use) primarily in March 2019, but may include sales in 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.