

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

April 2020 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 9,909,362	\$ 208,094,984	Macon	\$ 1,851,613	\$ 38,960,879
Alexander	1,069,031	22,448,370	Madison	553,753	11,452,879
Alleghany	362,230	7,558,278	Martin	847,374	17,811,025
Anson	720,608	15,114,127	McDowell	1,671,177	35,043,569
Ashe	1,163,134	24,444,642	Mecklenburg	87,965,700	1,848,693,255
Avery	1,157,258	24,298,848	Mitchell	509,650	10,710,953
Beaufort	2,148,964	45,678,048	Montgomery	865,759	18,168,057
Bertie	384,940	8,004,711	Moore	5,840,680	122,643,851
Bladen	926,966	19,415,412	Nash	4,361,845	91,695,344
Brunswick	7,112,971	149,870,354	New Hanover	18,080,147	380,224,669
Buncombe	18,343,701	384,538,831	Northampton	442,453	9,276,388
Burke	3,125,414	65,820,634	Onslow	9,251,949	194,158,420
Cabarrus	13,587,030	285,834,517	Orange	7,337,369	154,246,024
Caldwell	2,702,056	56,701,896	Pamlico	406,972	8,558,496
Camden	299,350	6,308,695	Pasquotank	2,243,681	47,182,202
Carteret	4,597,164	96,905,817	Pender	2,132,856	44,631,066
Caswell	335,661	7,044,539	Perquimans	346,332	7,491,801
Catawba	9,620,112	203,219,947	Person	1,517,059	31,914,744
Chatham	2,985,223	62,691,240	Pitt	10,109,845	212,008,809
Cherokee	1,374,517	28,894,052	Polk	645,356	13,510,659
Chowan	586,500	12,325,568	Randolph	5,208,589	109,445,514
Clay	396,295	8,269,419	Richmond	1,788,546	37,565,573
Cleveland	4,032,809	84,746,747	Robeson	4,558,650	95,673,615
Columbus	1,756,264	36,843,892	Rockingham	3,242,302	67,942,606
Craven	4,857,908	101,917,750	Rowan	6,530,455	137,151,737
Cumberland	17,468,407	367,053,178	Rutherford	2,712,604	56,826,427
Currituck	1,300,220	27,193,826	Sampson	2,150,069	45,179,857
Dare	3,465,302	72,874,478	Scotland	1,319,565	27,748,688
Davidson	6,223,792	130,719,382	Stanly	2,910,492	61,427,465
Davie	1,570,054	32,984,485	Stokes	1,228,620	25,820,093
Duplin	1,773,551	37,208,038	Surry	3,912,794	82,250,105
Durham	30,344,331	637,418,979	Swain	455,351	9,551,830
Edgecombe	2,873,997	60,412,223	Transylvania	1,409,280	29,603,117
Forsyth	22,329,507	469,115,662	Tyrrell	100,730	2,116,451
Franklin	2,093,820	43,895,229	Union	9,524,472	199,836,243
Gaston	10,317,639	216,865,774	Vance	1,862,310	39,577,551
Gates	194,930	4,093,534	Wake	76,881,680	1,615,701,069
Graham	280,018	5,872,769	Warren	379,069	7,997,952
Granville	1,704,204	35,732,033	Washington	334,152	6,909,853
Greene	364,188	7,659,900	Watauga	3,063,699	64,289,708
Guilford	29,480,515	620,354,308	Wayne	5,258,368	110,525,991
Halifax	2,128,433	44,705,909	Wilkes	3,052,043	64,194,442
Harnett	4,554,987	95,710,667	Wilson	4,564,438	95,888,396
Haywood	2,981,479	62,566,722	Yadkin	964,285	20,250,118
Henderson	5,209,396	109,388,202	Yancey	612,295	12,854,631
Hertford	921,880	19,386,228	Foreign	41,490,797	874,248,579
Hoke	1,072,438	22,509,480	Combined General Rate	102,407,547	—
Hyde	169,901	3,540,985	Motor Vehicle Lease (Short-Term) and Subscription	1,215,897	—
Iredell	10,931,887	230,544,836			
Jackson	2,362,014	49,634,293			
Johnston	8,118,006	170,754,375			
Jones	212,342	4,465,998			
Lee	3,687,028	80,484,510			
Lenoir	2,281,008	47,842,014			
Lincoln	4,294,285	90,286,789	TOTALS	\$ 720,385,697	\$ 12,967,226,828

* 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 2020. Data reflect sales (including purchases for use) primarily in March 2020, 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%; 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

April 2020 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	\$ 2,471,269	\$ 67,861,124	Lumber & Building Material Group - 4.75%	\$ 84,775,825	\$ 1,781,851,089
001 Manufactured homes - 4.75%	677,893	14,271,364	601 Sheet metal shops; steel fabricators	3,002,487	62,779,440
002 Boats - 3%	1,291,496	43,048,726	602 Building hardware and machine stores	728,990	15,324,947
004 Modular homes - 4.75%	501,879	10,541,035	603 Building material dealers	61,472,264	1,293,207,211
			604 Cabinet shops	1,212,147	25,384,015
Apparel Group - 4.75%	\$ 14,016,204	\$ 293,769,183	605 Electrical, plumbing and heating supply dealers	13,543,811	284,174,109
101 Boot and shoe stores	2,437,646	51,226,998	606 Monument and tombstone dealers	91,863	1,927,196
102 Clothing stores	10,695,629	224,024,398	607 Others	2,776,499	58,386,616
103 Furriers (suppressed)			608 Storm window and door dealers	1,947,763	40,667,556
104 Men's clothing & accessory stores	28,369	596,339	Unclassified Group - 4.75%	\$ 166,489,673	\$ 3,495,239,989
105 Women's clothing & accessory stores	10,559	218,355	701 Beauty and barber shops and supply dealers	1,828,140	38,075,680
106 Shoe repair shops	204,645	4,307,988	702 Bookstores, school supply stores	1,877,996	39,468,259
107 Others	639,357	13,395,104	703 Newsstands	807,179	16,889,486
Automotive Group - 4.75%	\$ 40,824,851	\$ 855,569,869	704 Coal, wood, fuel oil, and bottled gas dealers	2,214,591	46,592,762
201 Motor vehicle dealers	7,934,420	166,836,226	705 Feed stores, millers, hatcheries	489,330	10,232,441
202 Service stations	3,372,770	70,673,774	706 Florists and nurseries	2,236,524	46,569,312
203 Garages	6,984,413	145,295,405	707 Airplane dealers	491,927	10,269,161
204 Motorcycle and bicycle dealers	1,232,044	25,833,447	708 Hotels, motels, cottage rentals, etc.	8,668,615	181,834,357
205 Automotive supply stores	11,933,851	250,449,142	709 Office machine and supply dealers	13,276,404	278,788,878
206 Others	1,486,800	30,869,254	710 Funeral homes	831,328	17,327,382
207 Oil and petroleum products dealers	3,230,181	68,000,270	711 Others	110,880,636	2,329,304,464
208 Tire dealers, recappers and repairers	4,373,054	91,801,453	712 Photographers, artists, photofinishers	2,572,968	53,780,602
209 Manufactured home (mobile home) dealers	277,319	5,810,897	713 Printers, publishers, blueprinters, engravers, etc.	3,499,263	73,446,235
Food Group - 4.75%	\$ 99,699,152	\$ 2,089,836,418	714 Laundries, dry cleaners, etc.	996,264	20,824,361
301 Bakeries	1,190,844	24,895,575	715 Hospitals, physicians, veterinarians, etc.	5,754,799	120,904,672
302 Candy and confectionery stores	226,105	4,695,956	716 Boat and marine supply dealers	948,360	19,801,855
303 Dairies and dairy bars	544,591	11,345,691	717 Pet, hobby and craft shops	4,147,899	87,111,398
304 Grocery stores, meat markets, etc.	37,428,446	786,384,105	718 Chemical, janitorial supplies and paper products dealers	3,436,075	72,252,226
305 Vending machine operators; drink stands	1,930,237	40,625,508	719 Machine shops; locksmiths, etc.	1,531,374	31,766,456
306 Restaurants, cafeterias, grills, snack bars, etc.	55,153,977	1,154,935,546			
307 Others	1,105,881	23,085,608			
308 Taverns, nightclubs, etc.	2,119,072	43,868,428			
Furniture Group - 4.75%	\$ 17,373,258	\$ 364,206,672	Total Retail Sales and Use Group	\$ 616,762,253	\$ 12,967,226,828
401 Furniture stores	6,469,215	135,636,106	Combined General Rate - 7%	\$ 102,407,547	\$ -
402 Household appliance dealers and repair services	4,085,941	85,870,239	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	273,039	5,713,018	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 1,215,897	\$ -
404 Industrial, office and store furniture and fixture dealers	1,151,111	24,180,620			
405 Others	883,066	18,329,257	Grand Total - All Groups	\$ 720,385,697	\$ 12,967,226,828
406 Awning and blinds dealers	186,005	3,913,840			
407 Antique dealers; interior decorators	1,567,164	32,781,043			
408 Upholstery shops; floor covering dealers	2,757,717	57,782,550			
General Merchandise Group - 4.75%	\$ 191,112,021	\$ 4,018,892,484			
501 Department stores	16,677,932	350,976,460			
502 Drugstores; drug and medical supply houses	10,246,556	215,325,609			
503 Dry goods stores; fabric and yarn shops	479,420	10,080,074			
504 Farm implement and supply stores	5,009,742	105,068,498			
505 Discount stores; general stores	41,601,729	875,587,485			
506 Hardware stores	4,430,258	93,017,274			
507 Jewelry stores; watch and clock repair shops	1,560,186	32,740,947			
508 Leather and leather goods stores	150,777	3,173,554			
509 Industrial machinery and supply dealers	7,006,173	147,108,580			
510 Secondhand goods stores; flea markets	1,682,758	35,320,208			
511 Sporting goods stores; toy shops	5,926,410	124,577,551			
512 Variety stores; 5 & 10 specialty stores	6,663,739	140,249,126			
513 Others	80,300,187	1,687,916,286			
514 Paint, wallpaper, and glass stores	2,557,123	53,791,851			
515 Pawn shops; army surplus stores, etc.	887,120	18,636,847			
516 Road building equipment and supply dealers	4,816,219	102,044,736			
517 Gift and novelty shops; coin dealers	1,115,689	23,277,399			

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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.