

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 2021 Report					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,350,614	\$ 301,718,433	Macon	\$ 2,947,247	\$ 61,926,712
Alexander	1,407,440	29,643,869	Madison	1,004,973	21,040,314
Alleghany	520,046	10,931,620	Martin	1,242,890	25,488,018
Anson	886,875	18,636,171	McDowell	2,318,811	48,618,132
Ashe	1,655,460	34,740,807	Mecklenburg	117,582,322	2,469,110,570
Avery	1,699,606	35,684,798	Mitchell	782,936	16,427,688
Beaufort	2,916,736	61,894,048	Montgomery	1,150,329	24,117,070
Bertie	513,965	10,799,578	Moore	8,371,336	175,623,735
Bladen	1,235,090	25,960,609	Nash	6,011,154	126,337,412
Brunswick	11,218,813	235,995,356	New Hanover	26,118,724	549,176,802
Buncombe	27,266,027	571,777,870	Northampton	609,765	12,748,198
Burke	4,532,082	95,505,707	Onslow	13,947,093	292,680,974
Cabarrus	20,307,673	426,695,914	Orange	9,544,302	200,354,827
Caldwell	3,667,161	77,230,971	Pamlico	570,338	11,986,655
Camden	420,786	8,693,050	Pasquotank	3,222,873	67,720,741
Carteret	6,616,527	139,805,166	Pender	3,193,788	67,183,663
Caswell	476,479	10,019,240	Perquimans	452,162	9,698,230
Catawba	13,503,331	285,230,733	Person	2,094,066	44,002,417
Chatham	4,265,797	89,644,105	Pitt	13,806,586	290,149,428
Cherokee	2,095,768	43,875,286	Polk	873,565	18,323,503
Chowan	776,528	16,310,366	Randolph	7,244,371	152,004,694
Clay	565,679	11,813,594	Richmond	2,490,630	52,210,870
Cleveland	5,605,702	117,702,575	Robeson	6,567,358	137,936,935
Columbus	2,519,543	52,829,579	Rockingham	4,663,849	97,842,984
Craven	6,866,990	144,277,452	Rowan	8,015,790	168,367,719
Cumberland	25,481,160	535,207,057	Rutherford	3,766,273	79,080,753
Currituck	2,158,149	45,320,881	Sampson	2,956,828	62,021,450
Dare	6,474,307	135,950,654	Scotland	1,874,982	39,433,647
Davidson	8,372,965	176,508,732	Stanly	4,129,770	87,134,958
Davie	2,270,191	47,607,304	Stokes	1,536,781	32,206,738
Duplin	2,481,319	51,901,751	Surry	5,444,117	114,290,890
Durham	38,910,561	817,202,635	Swain	822,047	17,210,329
Edgecombe	2,777,966	58,404,056	Transylvania	2,166,655	45,608,423
Forsyth	32,613,693	683,806,862	Tyrrell	137,326	2,883,586
Franklin	3,094,739	65,081,204	Union	13,346,042	280,326,493
Gaston	14,850,245	311,832,837	Vance	3,261,621	69,124,303
Gates	281,655	5,925,060	Wake	103,331,135	2,167,778,407
Graham	467,548	9,745,434	Warren	616,677	13,039,659
Granville	2,133,172	44,754,729	Washington	456,238	9,537,013
Greene	479,240	10,027,887	Watauga	4,712,191	98,674,121
Guilford	39,833,461	837,225,971	Wayne	7,227,765	151,860,976
Halifax	2,844,468	59,799,676	Wilkes	3,700,718	77,919,452
Harnett	6,202,463	130,378,293	Wilson	5,611,509	117,701,804
Haywood	4,463,476	93,330,244	Yadkin	1,418,172	29,719,012
Henderson	7,387,447	155,190,751	Yancey	849,492	17,833,204
Hertford	1,234,314	25,913,314	Foreign	39,087,253	824,739,026
Hoke	1,530,504	32,138,263	Combined General Rate	115,263,159	—
Hyde	216,154	4,520,174	Motor Vehicle Lease (Short-Term) and Subscription	6,635,680	—
Iredell	15,214,345	320,847,507			
Jackson	3,418,683	71,592,691			
Johnston	11,553,769	243,283,735			
Jones	327,883	6,881,778			
Lee	4,993,289	107,526,119			
Lenoir	3,297,891	69,081,942			
Lincoln	6,026,615	127,010,132	TOTALS	\$ 960,462,083	\$ 17,620,617,106

* 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 2021. Data reflect sales (including purchases for use) primarily for March 2021, but may include sales for 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 2021 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	\$ 3,398,764	\$ 95,218,664	Lumber & Building Material Group - 4.75%	\$ 107,624,428	\$ 2,262,682,509
001 Manufactured homes - 4.75%	913,421	19,287,819	601 Sheet metal shops; steel fabricators	3,385,531	70,914,693
002 Boats - 3%	1,922,532	64,084,396	602 Building hardware and machine stores	1,019,855	21,435,868
004 Modular homes - 4.75%	562,811	11,846,450	603 Building material dealers	80,594,466	1,695,778,382
			604 Cabinet shops	1,535,544	32,127,060
Apparel Group - 4.75%	\$ 35,318,324	\$ 738,827,390	605 Electrical, plumbing and heating supply dealers	14,971,487	313,865,092
101 Boot and shoe stores	5,834,462	122,742,892	606 Monument and tombstone dealers	137,252	2,865,418
102 Clothing stores	28,070,341	586,640,985	607 Others	3,655,843	76,768,705
103 Furriers (suppressed)			608 Storm window and door dealers	2,324,450	48,927,290
104 Men's clothing & accessory stores	28,424	598,409			
105 Women's clothing & accessory stores	32,612	680,385	Unclassified Group - 4.75%	\$ 228,503,932	\$ 4,790,946,179
106 Shoe repair shops	394,211	8,218,664	701 Beauty and barber shops and supply dealers	2,780,733	58,117,438
107 Others	958,275	19,946,055	702 Bookstores, school supply stores	2,546,512	53,524,504
Automotive Group - 4.75%	\$ 51,446,636	\$ 1,077,921,906	703 Newsstands	1,177,933	24,162,765
201 Motor vehicle dealers	10,511,392	220,648,070	704 Coal, wood, fuel oil, and bottled gas dealers	2,358,043	49,584,281
202 Service stations	4,116,628	86,376,695	705 Feed stores, millers, hatcheries	801,346	16,844,084
203 Garages	8,044,598	167,127,306	706 Florists and nurseries	3,041,279	63,579,916
204 Motorcycle and bicycle dealers	1,946,518	40,905,584	707 Airplane dealers	393,041	8,237,553
205 Automotive supply stores	15,122,571	317,578,580	708 Hotels, motels, cottage rentals, etc.	17,655,872	371,047,481
206 Others	2,090,887	43,528,923	709 Office machine and supply dealers	14,539,880	305,806,812
207 Oil and petroleum products dealers	3,671,425	77,227,738	710 Funeral homes	1,062,408	21,505,913
208 Tire dealers, recappers and repairers	5,553,219	116,478,910	711 Others	152,299,622	3,194,405,888
209 Manufactured home (mobile home) dealers	389,399	8,050,100	712 Photographers, artists, photofinishers	4,434,721	92,680,899
Food Group - 4.75%	\$ 131,506,264	\$ 2,755,453,651	713 Printers, publishers, blueprinters, engravers, etc.	3,998,896	83,196,572
301 Bakeries	1,855,721	38,839,737	714 Laundries, dry cleaners, etc.	1,098,844	23,100,206
302 Candy and confectionery stores	351,247	7,315,916	715 Hospitals, physicians, veterinarians, etc.	7,247,225	151,673,785
303 Dairies and dairy bars	879,706	18,191,037	716 Boat and marine supply dealers	1,215,885	25,414,881
304 Grocery stores, meat markets, etc.	37,204,026	781,364,702	717 Pet, hobby and craft shops	6,373,166	133,108,396
305 Vending machine operators; drink stands	2,146,141	45,104,891	718 Chemical, janitorial supplies and paper products dealers	3,571,318	75,006,464
306 Restaurants, cafeterias, grills, snack bars, etc.	83,449,518	1,747,552,170	719 Machine shops; locksmiths, etc.	1,907,206	39,948,342
307 Others	1,723,076	36,128,930			
308 Taverns, nightclubs, etc.	3,896,830	80,956,270			
Furniture Group - 4.75%	\$ 25,317,042	\$ 531,657,949	Total Retail Sales and Use Group	\$ 838,563,245	\$ 17,620,617,106
401 Furniture stores	11,739,105	246,939,481	Combined General Rate - 7%	\$ 115,263,159	\$ -
402 Household appliance dealers and repair services	3,974,071	83,571,757	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	395,797	8,143,995	Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%	\$ 6,635,680	\$ -
404 Industrial, office and store furniture and fixture dealers	1,519,333	31,750,428			
405 Others	1,336,322	27,978,138	Grand Total - All Groups	\$ 960,462,083	\$ 17,620,617,106
406 Awning and blinds dealers	266,431	5,602,000			
407 Antique dealers; interior decorators	2,648,491	55,448,546			
408 Upholstery shops; floor covering dealers	3,437,493	72,223,605			
General Merchandise Group - 4.75%	\$ 255,447,854	\$ 5,367,908,858			
501 Department stores	27,270,197	573,916,339			
502 Drugstores; drug and medical supply houses	10,959,739	230,236,143			
503 Dry goods stores; fabric and yarn shops	785,327	16,520,547			
504 Farm implement and supply stores	6,790,350	142,844,651			
505 Discount stores; general stores	46,012,441	968,382,270			
506 Hardware stores	5,712,780	119,580,372			
507 Jewelry stores; watch and clock repair shops	3,059,357	64,088,730			
508 Leather and leather goods stores	336,345	7,074,977			
509 Industrial machinery and supply dealers	9,403,179	197,858,214			
510 Secondhand goods stores; flea markets	2,916,025	61,086,267			
511 Sporting goods stores; toy shops	8,289,198	173,763,937			
512 Variety stores; 5 & 10 specialty stores	8,447,404	177,804,726			
513 Others	113,128,011	2,375,479,115			
514 Paint, wallpaper, and glass stores	2,940,144	61,865,089			
515 Pawn shops; army surplus stores, etc.	1,287,761	26,969,318			
516 Road building equipment and supply dealers	6,329,510	133,201,761			
517 Gift and novelty shops; coin dealers	1,780,087	37,236,402			

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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.