

**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 2024 Report</b>					
County	Gross Collections*	Taxable Sales and Purchases*	County	Gross Collections*	Taxable Sales and Purchases*
Alamance	\$ 14,797,527	\$ 310,562,608	Macon	\$ 3,525,117	\$ 73,828,304
Alexander	1,616,999	33,916,832	Madison	1,096,645	22,999,069
Alleghany	599,592	12,564,601	Martin	1,377,754	27,172,870
Anson	967,086	20,268,597	McDowell	2,478,921	51,941,126
Ashe	1,702,773	35,709,533	Mecklenburg	143,536,183	3,013,923,294
Avery	1,733,995	36,356,746	Mitchell	976,066	20,493,243
Beaufort	3,047,736	64,218,825	Montgomery	1,210,854	25,407,988
Bertie	667,964	14,019,764	Moore	10,075,288	211,418,581
Bladen	1,306,732	27,178,879	Nash	6,612,880	139,003,960
Brunswick	14,306,685	300,388,165	New Hanover	29,612,028	621,112,636
Buncombe	31,062,695	651,090,635	Northampton	940,771	19,793,500
Burke	4,701,622	99,003,914	Onslow	14,701,853	308,397,327
Cabarrus	23,615,307	496,269,400	Orange	12,228,417	256,698,176
Caldwell	4,044,413	84,941,922	Pamlico	603,688	12,664,826
Camden	524,951	11,042,552	Pasquotank	3,587,010	75,284,845
Carteret	7,256,412	152,954,978	Pender	4,114,037	86,486,940
Caswell	592,930	12,416,173	Perquimans	596,520	12,787,598
Catawba	14,802,387	311,758,671	Person	2,126,849	44,834,437
Chatham	6,172,107	129,507,973	Pitt	14,648,866	307,376,041
Cherokee	2,158,858	45,280,289	Polk	1,128,641	23,680,166
Chowan	930,631	19,563,121	Randolph	10,056,568	211,199,397
Clay	604,026	12,690,453	Richmond	2,390,609	50,240,491
Cleveland	6,564,519	137,841,581	Robeson	6,597,456	138,489,706
Columbus	2,619,312	54,733,138	Rockingham	5,104,108	107,042,873
Craven	7,239,555	152,164,520	Rowan	10,025,211	210,077,762
Cumberland	25,449,139	534,556,567	Rutherford	4,174,876	87,583,155
Currituck	2,268,331	47,395,824	Sampson	3,290,597	69,259,998
Dare	6,491,694	136,255,135	Scotland	1,961,549	41,223,373
Davidson	9,649,774	203,023,378	Stanly	4,615,405	97,050,864
Davie	2,461,426	51,385,321	Stokes	1,838,856	38,530,483
Duplin	2,720,525	57,155,446	Surry	6,038,560	126,541,293
Durham	41,500,394	871,186,940	Swain	891,000	18,612,689
Edgecombe	2,571,224	54,098,117	Transylvania	2,478,027	52,102,558
Forsyth	34,698,674	728,565,425	Tyrrell	133,412	2,782,774
Franklin	3,499,004	73,289,135	Union	15,462,896	324,630,395
Gaston	16,373,121	343,283,253	Vance	2,867,074	60,583,899
Gates	256,841	5,384,253	Wake	124,879,116	2,619,096,144
Graham	490,959	10,276,531	Warren	608,455	12,766,231
Granville	2,488,383	52,099,572	Washington	497,490	10,448,471
Greene	557,058	11,589,981	Watauga	5,033,952	105,542,745
Guilford	46,404,306	974,136,555	Wayne	7,836,176	164,951,897
Halifax	3,138,521	65,974,502	Wilkes	4,209,724	88,388,038
Harnett	7,290,424	153,064,639	Wilson	6,033,353	126,508,635
Haywood	4,813,073	101,016,183	Yadkin	1,466,990	30,559,565
Henderson	8,808,426	184,680,260	Yancey	859,762	18,010,494
Hertford	1,196,389	25,120,064	Foreign	46,949,865	989,334,621
Hoke	1,720,127	36,116,383	Combined General Rate	109,589,092	-
Hyde	201,353	4,167,600	Motor Vehicle Lease (Short-Term) and Subscription	10,355,109	-
Iredell	17,353,864	363,935,970			
Jackson	3,832,451	80,356,507			
Johnston	14,449,490	303,660,224			
Jones	329,207	6,914,099			
Lee	5,661,937	121,167,850			
Lenoir	3,180,754	66,802,680			
Lincoln	6,570,716	137,792,716	<b>TOTALS</b>	<b>\$ 1,081,488,070</b>	<b>\$ 20,187,758,457</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 2024. Data reflect sales (including purchases for use) primarily for March 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**

**April 2024 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>\$ 3,425,791</b>	<b>\$ 90,850,321</b>	<b>Lumber &amp; Building Material Group - 4.75%</b>	<b>\$ 117,134,819</b>	<b>\$ 2,456,429,553</b>
001 Manufactured homes - 4.75%	1,313,656	27,656,181	601 Sheet metal shops; steel fabricators	4,247,777	88,964,673
002 Boats - 3%	1,525,049	50,834,976	602 Building hardware and machine stores	1,469,018	30,895,958
004 Modular homes - 4.75%	587,085	12,359,164	603 Building material dealers	82,374,195	1,727,309,990
<b>Apparel Group - 4.75%</b>	<b>\$ 34,554,246</b>	<b>\$ 725,338,330</b>	604 Cabinet shops	1,904,437	39,602,934
101 Boot and shoe stores	5,391,925	113,374,119	605 Electrical, plumbing and heating supply dealers	19,797,024	415,597,835
102 Clothing stores	27,672,248	580,881,565	606 Monument and tombstone dealers	129,803	2,685,872
103 Furriers (suppressed)			607 Others	3,886,064	81,542,688
104 Men's clothing & accessory stores	128,640	2,706,720	608 Storm window and door dealers	3,326,502	69,829,604
105 Women's clothing & accessory stores	34,212	715,329	<b>Unclassified Group - 4.75%</b>	<b>\$ 273,342,874</b>	<b>\$ 5,730,401,727</b>
106 Shoe repair shops	297,809	6,221,312	701 Beauty and barber shops and supply dealers	2,903,717	60,892,014
107 Others	1,029,412	21,439,286	702 Bookstores, school supply stores	3,244,839	68,189,665
<b>Automotive Group - 4.75%</b>	<b>\$ 59,399,200</b>	<b>\$ 1,242,112,676</b>	703 Newsstands	1,954,128	40,852,218
201 Motor vehicle dealers	12,926,900	271,971,621	704 Coal, wood, fuel oil, and bottled gas dealers	2,698,684	56,776,764
202 Service stations	5,244,346	109,727,472	705 Feed stores, millers, hatcheries	633,088	13,138,010
203 Garages	11,009,064	227,445,508	706 Florists and nurseries	3,080,376	63,763,967
204 Motorcycle and bicycle dealers	1,709,921	35,697,150	707 Airplane dealers	546,628	11,501,993
205 Automotive supply stores	15,610,453	327,442,058	708 Hotels, motels, cottage rentals, etc.	27,636,454	577,098,013
206 Others	2,483,551	51,263,816	709 Office machine and supply dealers	15,313,733	322,179,036
207 Oil and petroleum products dealers	3,737,610	78,638,714	710 Funeral homes	964,617	19,701,424
208 Tire dealers, recappers and repairers	6,393,203	134,091,837	711 Others	180,624,731	3,790,195,086
209 Manufactured home (mobile home) dealers	284,154	5,834,500	712 Photographers, artists, photofinishers	5,707,339	119,262,530
<b>Food Group - 4.75%</b>	<b>\$ 170,239,684</b>	<b>\$ 3,565,414,984</b>	713 Printers, publishers, blueprinters, engravers, etc.	4,373,375	90,745,506
301 Bakeries	2,602,532	54,458,188	714 Laundries, dry cleaners, etc.	1,321,078	27,751,240
302 Candy and confectionery stores	546,354	11,396,753	715 Hospitals, physicians, veterinarians, etc.	6,845,620	143,804,101
303 Dairies and dairy bars	1,200,280	25,088,966	716 Boat and marine supply dealers	1,333,234	27,587,135
304 Grocery stores, meat markets, etc.	46,204,374	968,713,232	717 Pet, hobby and craft shops	7,745,239	162,427,583
305 Vending machine operators; drink stands	2,555,593	53,666,537	718 Chemical, janitorial supplies and paper products dealers	4,251,290	89,290,636
306 Restaurants, cafeterias, grills, snack bars, etc.	109,518,961	2,293,235,091	719 Machine shops; locksmiths, etc.	2,164,702	45,244,804
307 Others	1,939,553	40,599,248			
308 Taverns, nightclubs, etc.	5,672,037	118,256,968			
<b>Furniture Group - 4.75%</b>	<b>\$ 24,610,238</b>	<b>\$ 516,212,966</b>	<b>Total Retail Sales and Use Group</b>	<b>\$ 961,543,869</b>	<b>\$ 20,187,758,457</b>
401 Furniture stores	9,931,564	208,579,679	<b>Combined General Rate - 7%</b>	<b>\$ 109,589,092</b>	<b>\$ -</b>
402 Household appliance dealers and repair services	4,553,872	95,727,269	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	398,889	8,390,713	<b>Motor Vehicle Lease (Short-Term) and Subscription - 8% and 5%</b>	<b>\$ 10,355,109</b>	<b>\$ -</b>
404 Industrial, office and store furniture and fixture dealers	1,877,575	39,435,272			
405 Others	1,305,957	27,316,085			
406 Awning and blinds dealers	275,629	5,800,800			
407 Antique dealers; interior decorators	2,518,819	52,195,668			
408 Upholstery shops; floor covering dealers	3,747,934	78,767,481			
<b>General Merchandise Group - 4.75%</b>	<b>\$ 278,837,018</b>	<b>\$ 5,860,997,901</b>	<b>Grand Total - All Groups</b>	<b>\$ 1,081,488,070</b>	<b>\$ 20,187,758,457</b>
501 Department stores	30,466,747	641,287,902			
502 Drugstores; drug and medical supply houses	12,516,756	263,126,953			
503 Dry goods stores; fabric and yarn shops	716,306	15,034,266			
504 Farm implement and supply stores	7,597,434	159,319,970			
505 Discount stores; general stores	46,917,786	987,458,480			
506 Hardware stores	6,140,565	128,960,718			
507 Jewelry stores; watch and clock repair shops	3,236,586	67,991,673			
508 Leather and leather goods stores	388,776	8,181,685			
509 Industrial machinery and supply dealers	9,957,649	208,731,473			
510 Secondhand goods stores; flea markets	2,229,493	46,739,153			
511 Sporting goods stores; toy shops	8,065,348	169,372,367			
512 Variety stores; 5 & 10 specialty stores	8,148,816	171,510,531			
513 Others	130,217,328	2,736,494,573			
514 Paint, wallpaper, and glass stores	3,221,653	67,758,181			
515 Pawn shops; army surplus stores, etc.	1,137,878	23,876,200			
516 Road building equipment and supply dealers	5,290,004	111,061,669			
517 Gift and novelty shops; coin dealers	2,587,891	54,092,105			

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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.