

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

May 2016 Report

County	Gross Collections*	Taxable Sales*	County	Gross Collections*	Taxable Sales*
Alamance	\$ 8,823,458	\$ 184,010,578	Macon	\$ 1,644,277	\$ 34,559,998
Alexander	741,353	15,562,097	Madison	370,630	7,737,368
Alleghany	252,925	5,294,165	Martin	808,586	16,965,441
Anson	542,970	11,323,887	McDowell	1,291,608	27,113,496
Ashe	956,792	19,969,621	Mecklenburg	79,868,728	1,677,035,912
Avery	724,236	15,155,211	Mitchell	505,845	10,627,394
Beaufort	1,728,075	36,375,041	Montgomery	636,186	13,347,207
Bertie	334,534	6,999,719	Moore	4,803,502	100,542,925
Bladen	782,635	16,502,948	Nash	3,956,303	82,842,078
Brunswick	5,785,502	121,612,932	New Hanover	16,333,387	343,228,556
Buncombe	19,186,500	402,470,175	Northampton	314,329	6,592,251
Burke	2,515,449	53,077,441	Onslow	7,448,628	156,324,629
Cabarrus	12,496,552	262,832,635	Orange	6,408,603	134,025,617
Caldwell	2,260,974	47,560,461	Pamlico	341,368	7,173,462
Camden	197,743	4,152,019	Pasquotank	1,782,758	37,370,027
Carteret	3,911,830	82,413,217	Pender	1,591,950	33,431,298
Caswell	238,187	4,942,971	Perquimans	229,701	4,769,499
Catawba	8,766,642	185,179,515	Person	1,229,582	25,795,863
Chatham	2,196,977	46,127,387	Pitt	8,642,919	181,594,671
Cherokee	1,048,861	22,070,597	Polk	559,881	11,518,801
Chowan	589,150	12,291,732	Randolph	4,245,043	88,961,258
Clay	261,780	5,509,737	Richmond	1,460,173	30,616,987
Cleveland	3,351,513	70,405,343	Robeson	3,877,962	81,143,709
Columbus	1,495,416	31,357,603	Rockingham	2,390,632	50,056,911
Craven	4,050,620	85,057,081	Rowan	4,762,656	99,857,106
Cumberland	15,352,752	321,865,795	Rutherford	2,317,372	48,676,138
Currituck	1,093,674	22,863,398	Sampson	2,117,170	44,334,990
Dare	4,011,689	84,170,510	Scotland	1,071,807	22,518,393
Davidson	4,777,423	99,822,429	Stanly	2,158,270	45,333,540
Davie	1,305,497	27,223,283	Stokes	835,675	17,480,256
Duplin	1,523,861	31,712,987	Surry	3,454,485	72,055,282
Durham	25,484,745	535,176,843	Swain	445,863	9,415,053
Edgecombe	1,285,454	26,923,339	Transylvania	1,208,576	25,414,070
Forsyth	20,199,607	422,106,977	Tyrrell	73,377	1,469,442
Franklin	1,428,599	29,927,588	Union	7,742,735	162,327,693
Gaston	7,993,323	167,352,292	Vance	1,765,737	37,143,989
Gates	156,149	3,237,449	Wake	58,893,544	1,235,117,581
Graham	293,346	6,171,067	Warren	338,147	7,065,141
Granville	1,322,982	27,670,408	Washington	299,624	6,266,439
Greene	256,042	5,374,932	Watauga	2,775,691	58,297,591
Guilford	28,083,862	588,391,470	Wayne	4,306,141	90,473,716
Halifax	1,830,668	38,306,060	Wilkes	2,323,968	48,721,403
Harnett	3,243,041	68,071,238	Wilson	4,013,937	84,062,978
Haywood	2,574,754	54,036,222	Yadkin	830,725	17,333,432
Henderson	4,319,889	90,656,341	Yancey	468,620	9,706,613
Hertford	890,444	18,696,846	Foreign	31,687,046	666,681,854
Hoke	667,741	14,031,073	Combined General Rate	98,357,113	-
Hyde	180,165	3,728,935	Motor Vehicle Leasing		
Iredell	8,876,443	186,582,015	(Short-Term)	6,465,025	-
Jackson	1,642,468	34,350,061			
Johnston	6,480,862	136,060,967			
Jones	112,942	2,374,467			
Lee	2,900,983	62,700,622			
Lenoir	2,006,615	41,849,322			
Lincoln	2,753,244	57,847,080	TOTALS	\$ 625,745,818	\$ 10,930,664,182

* 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 May 2016. Data reflect sales primarily in April 2016, 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

May 2016 Report					
Type of business	Gross Collections*	Taxable Sales*	Type of business	Gross Collections*	Taxable Sales*
3% and 4.75% Tax Group	\$ 1,653,697	\$ 45,977,020	Lumber & Building Material Group - 4.75%	\$ 62,072,320	\$ 1,304,023,443
001 Manufactured homes - 4.75%	382,099	8,055,879	601 Sheet metal shops; steel fabricators	2,150,868	44,070,930
002 Boats - 3%	907,983	30,266,094	602 Building hardware and machine stores	433,932	9,115,921
004 Modular homes - 4.75%	363,615	7,655,047	603 Building material dealers	46,200,886	971,911,769
			604 Cabinet shops	1,019,970	21,241,847
Apparel Group - 4.75%	\$ 19,486,316	\$ 408,483,304	605 Electrical, plumbing and heating supply dealers	9,115,017	191,553,256
101 Boot and shoe stores	3,120,513	65,556,142	606 Monument and tombstone dealers	102,460	2,144,298
102 Clothing stores	15,336,685	321,487,613	607 Others	1,854,108	38,964,344
103 Furriers (suppressed)			608 Storm window and door dealers	1,195,079	25,021,077
104 Men's clothing & accessory stores	19,922	412,885			
105 Women's clothing & accessory stores	34,562	716,738	Unclassified Group - 4.75%	\$ 138,393,979	\$ 2,901,377,085
106 Shoe repair shops	261,785	5,495,626	701 Beauty and barber shops and supply dealers	1,887,375	39,485,453
107 Others	712,848	14,814,300	702 Bookstores, school supply stores	2,265,219	47,425,272
Automotive Group - 4.75%	\$ 36,957,222	\$ 772,534,963	703 Newsstands	640,472	13,258,818
201 Motor vehicle dealers	9,084,306	190,193,795	704 Coal, wood, fuel oil, and bottled gas dealers	1,099,931	23,141,401
202 Service stations	3,378,268	70,127,393	705 Feed stores, millers, hatcheries	740,149	15,548,752
203 Garages	4,881,385	101,571,702	706 Florists and nurseries	2,576,638	53,653,087
204 Motorcycle and bicycle dealers	1,359,753	28,509,257	707 Airplane dealers	509,182	9,803,641
205 Automotive supply stores	9,717,933	203,378,473	708 Hotels, motels, cottage rentals, etc.	16,519,658	347,035,410
206 Others	1,190,857	24,892,068	709 Office machine and supply dealers	11,485,080	241,233,090
207 Oil and petroleum products dealers	3,007,545	63,196,873	710 Funeral homes	811,447	16,835,068
208 Tire dealers, recappers and repairers	4,080,205	85,381,658	711 Others	80,117,689	1,681,117,291
209 Manufactured home (mobile home) dealers	256,969	5,283,742	712 Photographers, artists, photofinishers	1,880,263	39,030,602
Food Group - 4.75%	\$ 109,222,909	\$ 2,282,861,619	713 Printers, publishers, blueprinters, engravers, etc.	3,384,038	70,419,483
301 Bakeries	1,521,624	31,831,894	714 Laundries, dry cleaners, etc.	1,158,669	24,136,869
302 Candy and confectionery stores	351,807	7,338,698	715 Hospitals, physicians, veterinarians, etc.	5,468,347	114,802,733
303 Dairies and dairy bars	688,206	14,327,551	716 Boat and marine supply dealers	930,967	19,443,283
304 Grocery stores, meat markets, etc.	30,198,761	633,368,170	717 Pet, hobby and craft shops	3,419,261	71,696,640
305 Vending machine operators; drink stands	2,071,269	42,840,704	718 Chemical, janitorial supplies and paper products dealers	2,389,202	50,067,686
306 Restaurants, cafeterias, grills, snack bars, etc.	70,369,321	1,470,416,523	719 Machine shops; locksmiths, etc.	1,110,393	23,242,508
307 Others	897,837	18,713,739			
308 Taverns, nightclubs, etc.	3,124,084	64,024,338			
Furniture Group - 4.75%	\$ 17,430,289	\$ 364,849,893	Total Retail Sales and Use Group	\$ 520,923,680	\$ 10,930,664,182
401 Furniture stores	7,651,518	160,453,725	Combined General Rate - 7%	\$ 98,357,113	\$ -
402 Household appliance dealers and repair services	3,791,735	79,656,164	Piped natural gas, electricity, telecommunications, cable, satellite, liquor, and aviation fuel		
403 Musical merchandise dealers	307,341	6,329,269	Motor Vehicle Leasing (Short-Term) - 8%	\$ 6,465,025	\$ -
404 Industrial, office and store furniture and fixture dealers	875,522	18,396,131			
405 Others	605,071	12,592,801	Grand Total - All Groups	\$ 625,745,818	\$ 10,930,664,182
406 Awning and blinds dealers	125,338	2,622,675			
407 Antique dealers; interior decorators	1,560,204	32,565,585			
408 Upholstery shops; floor covering dealers	2,513,561	52,233,542			
General Merchandise Group - 4.75%	\$ 135,706,949	\$ 2,850,556,854			
501 Department stores	16,230,064	341,635,651			
502 Drugstores; drug and medical supply houses	7,479,676	157,510,711			
503 Dry goods stores; fabric and yarn shops	683,756	14,337,137			
504 Farm implement and supply stores	3,856,371	81,100,291			
505 Discount stores; general stores	34,103,415	717,670,037			
506 Hardware stores	3,396,254	71,314,379			
507 Jewelry stores; watch and clock repair shops	2,125,787	44,295,632			
508 Leather and leather goods stores	178,764	3,756,011			
509 Industrial machinery and supply dealers	7,419,621	155,777,619			
510 Secondhand goods stores; flea markets	1,554,475	32,605,005			
511 Sporting goods stores; toy shops	4,884,760	102,321,476			
512 Variety stores; 5 & 10 specialty stores	4,903,571	103,093,216			
513 Others	40,990,311	859,441,805			
514 Paint, wallpaper, and glass stores	1,990,911	41,745,973			
515 Pawn shops; army surplus stores, etc.	617,850	12,959,950			
516 Road building equipment and supply dealers	3,539,065	74,423,272			
517 Gift and novelty shops; coin dealers	1,752,297	36,568,689			

* 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 May 2016. Data reflect sales primarily in April 2016, but may include sales from 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.